

To: Chairman Kelby Robison and MVWD Board of Directors  
From: Joseph Davis, General Manager  
Date: May 6, 2026  
Subject: Final Budget – Fiscal Year 2027

## Background

Staff has completed the preparation of the “Final Budget” for fiscal year 2027. The budget shows a change in net position of \$7,505,097 = \$7,655,043 in Grants with a total net decrease in cash and cash equivalents of (\$596,343)

During the Department of Taxation’s review, an accounting error was found. The District failed to carry over the proposed principle & interest of long-term debt for the 10.1-million-dollar Narrows Tank and \$200,000 Church water purchase. This debt shows on page 5, line C. This debt will not actually be incurred until FY28/29. The 2026-2027 tentative budget has been corrected and is now found 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, 2026.

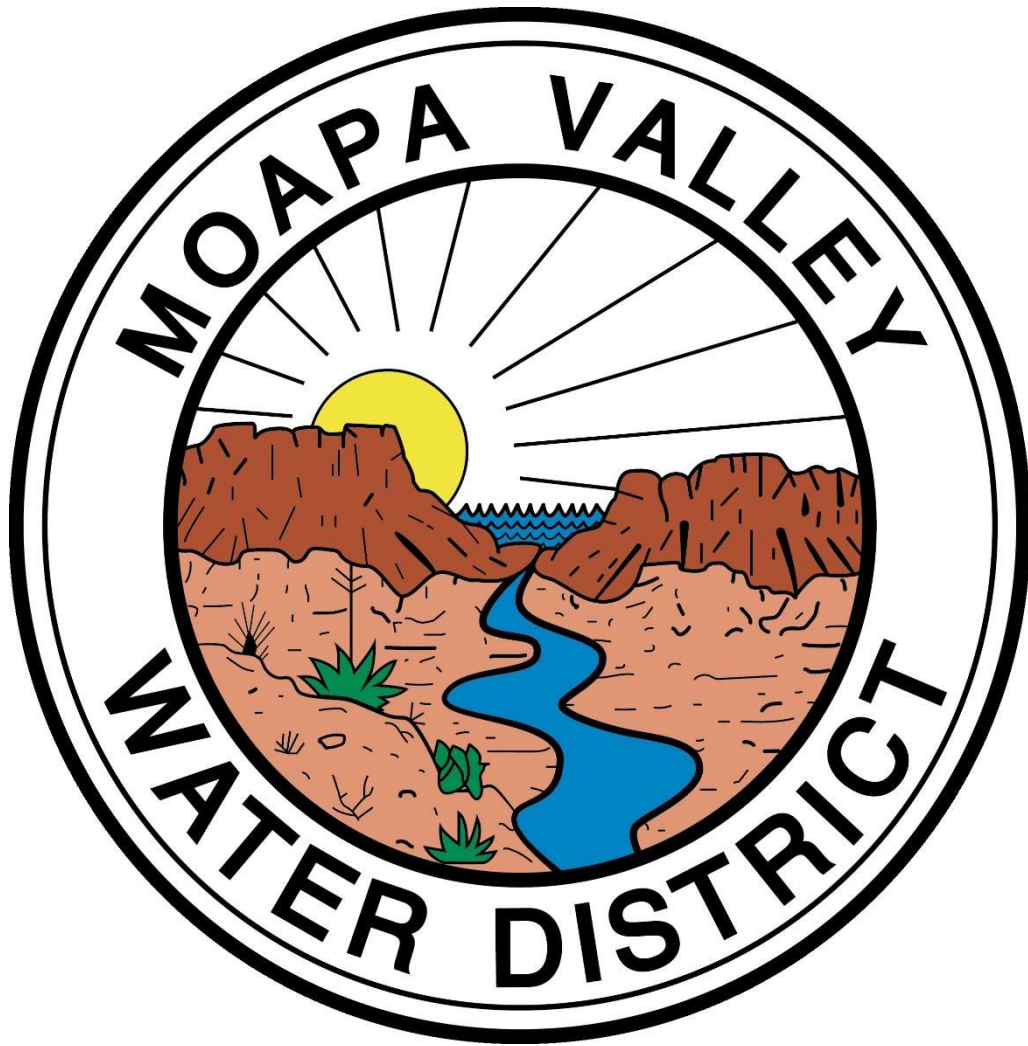
Staff has incorporated the comments from previous Board of Directors meetings concerning approval of the purchasing of capital improvement items that are budgeted & formally approved in the District Fiscal Year 2027 budget.

**The General Manager has the authority & approval to solicit bids & purchase all Capital Improvement items identified in the Moapa Valley Water District FY2027 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 FY27 Final Budget as presented and to establish the approval of the General Manager to purchase the capital improvement budgeted items as listed above.

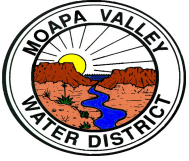


Moapa Valley Water District

FY 2027 Budget

Department of Taxation

Budget Forms



# Moapa Valley Water District

Nevada Department of Taxation  
3850 Arrowhead Drive  
Carson City, NV 89706

Moapa Valley Water District herewith submits the (TENTATIVE) --- (FINAL) budget for the fiscal year ending June 30, 2027

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 \$ 6,758,250

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: \_\_\_\_\_

### APPROVED BY THE GOVERNING BOARD

Only necessary for **FINAL** Budget

(Signature by DocuSign is acceptable)

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

### SCHEDULED PUBLIC HEARING:

(Must be held from May 18, 2026 to May 31, 2026)

Date and Time: May 19, 2026 4:00pm

Publication Date: May 6, 2026 to May 20, 2026

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

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/25	ESTIMATED CURRENT YEAR YEAR 06/30/26	BUDGET YEAR YEAR 06/30/27
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)	\$ 279,414,533	\$ 287,606,239	\$ 294,440,617
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	\$ 279,414,533	\$ 287,606,239	\$ 294,440,617

**\* 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, 2027

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)	
Enterprise	E	\$ 5,945,000	\$ 6,610,000	\$ 8,320,037	\$ 148,250	\$ -	\$ -	\$ 7,506,787
TOTAL		\$ 5,945,000	\$ 6,610,000	\$ 8,320,037	\$ 148,250	\$ -	\$ -	\$ 7,506,787

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

\*\* Include Depreciation

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Water Sales	\$ 5,142,395	\$ 5,071,995	\$ 5,340,000	\$ 5,340,000
Connection Fee's	\$ 27,653	\$ 4,500	\$ 15,000	\$ 15,000
340 A Contract	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Infrastructure Management Service Charge	\$ 268,416	\$ 390,000	\$ 390,000	\$ 390,000
<b>Total Operating Revenue</b>	<b>\$ 5,638,464</b>	<b>\$ 5,666,495</b>	<b>\$ 5,945,000</b>	<b>\$ 5,945,000</b>
<b>OPERATING EXPENSE</b>				
Wages & Salaries	\$ 1,547,076	\$ 1,675,000	\$ 1,845,000	\$ 1,845,000
Employee Benefits	\$ 894,606	\$ 954,000	\$ 970,000	\$ 970,000
Resource Development & Protection	\$ 143,008	\$ 190,000	\$ 200,000	\$ 200,000
Regulatory Compliance	\$ 86,456	\$ 70,000	\$ 75,000	\$ 75,000
Distribution System Operation	\$ 17,917	\$ 13,000	\$ 60,000	\$ 60,000
Distribution System Maintenance	\$ 296,827	\$ 350,000	\$ 350,000	\$ 350,000
Production Operation	\$ 112,457	\$ 130,000	\$ 130,000	\$ 130,000
Production Maintenance	\$ 2,905	\$ 15,000	\$ 20,000	\$ 20,000
Customer Accounts	\$ 75,842	\$ 95,100	\$ 95,000	\$ 95,000
General Administration	\$ 808,738	\$ 800,000	\$ 1,050,000	\$ 1,050,000
340A Contract	\$ 6,578	\$ 12,000	\$ 15,000	\$ 15,000
Depreciation/Amortization	\$ 1,050,839	\$ 1,200,000	\$ 1,800,000	\$ 1,800,000
<b>Total Operating Expense</b>	<b>\$ 5,043,249</b>	<b>\$ 5,504,100</b>	<b>\$ 6,610,000</b>	<b>\$ 6,610,000</b>
<b>Operating Income or (Loss)</b>	<b>\$ 595,215</b>	<b>\$ 162,395</b>	<b>\$ (665,000)</b>	<b>\$ (665,000)</b>
<b>NONOPERATING REVENUES</b>				
Interest Earned	\$ 197,139	\$ 165,000	\$ 140,000	\$ 140,000
Capacity Fees	\$ 80,184	\$ 25,000	\$ 28,000	\$ 28,000
1/4-Cents Sales Tax	\$ 416,447	\$ 390,000	\$ 390,000	\$ 390,000
Miscellaneous Income	\$ 23,315	\$ 25,000	\$ -	\$ -
Other Non-Operating Income	\$ 7,200	\$ 5,000	\$ 8,000	\$ 8,000
Water Resources Development Fee/(PIL)	\$ -	\$ -	\$ -	\$ -
Water Share Lease Program	\$ 33,389	\$ 35,000	\$ 36,000	\$ 36,000
Water Rights Contribution Revenue	\$ 3,000,000	\$ -	\$ -	\$ -
Contributions in Aid of Construction	\$ 11,589	\$ -	\$ 10,000	\$ 10,000
Gain/(Loss) on Disposal of Assets	\$ 8,500	\$ -	\$ -	\$ -
340A Reimbursement	\$ -	\$ 105,988	\$ 52,994	\$ 52,994
Proceeds from Grants	\$ 1,040,173	\$ 3,500,000	\$ 7,655,043	\$ 7,655,043
<b>Total Nonoperating Revenues</b>	<b>\$ 4,817,936</b>	<b>\$ 4,250,988</b>	<b>\$ 8,320,037</b>	<b>\$ 8,320,037</b>
<b>NONOPERATING EXPENSES</b>				
Reimbursement of Development Fees			\$ -	\$ -
Interest Expense	\$ 111,023	\$ 90,000	\$ 140,250	\$ 140,250
Miscellaneous Expense	\$ 15,164	\$ -	\$ 8,000	\$ 8,000
<b>Total Nonoperating Expenses</b>	<b>\$ 126,187</b>	<b>\$ 90,000</b>	<b>\$ 148,250</b>	<b>\$ 148,250</b>
<b>Net Income before Operating Transfers</b>	<b>\$ 4,691,749</b>	<b>\$ 4,160,988</b>	<b>\$ 8,468,287</b>	<b>\$ 8,468,287</b>
<b>Transfers (Schedule T)</b>				
In	\$ -		\$ -	
Out	\$ -		\$ -	
<b>Net Operating Transfers</b>	\$ -		\$ -	
<b>CHANGE IN NET POSITION</b>	<b>\$ 5,286,964</b>	<b>\$ 4,323,383</b>	<b>\$ 7,506,787</b>	<b>\$ 7,506,787</b>

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 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received From Customers, Water Use Fees	\$ 5,419,274	\$ 5,461,995	\$ 5,730,000	\$ 5,730,000
Cash Paid to Suppliers for Goods and Services	\$ (1,731,307)	\$ (1,995,000)	\$ (1,980,000)	\$ (1,980,000)
Cash Paid to Employees	\$ (2,273,928)	\$ (2,629,000)	\$ (2,815,000)	\$ (2,815,000)
Cash Received for 340A	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Cash Paid for 340A	\$ (13,368)	\$ (15,000)	\$ (15,000)	\$ (15,000)
<b>a. Net cash provided by (or used for) operating activities</b>	<b>\$ 1,600,671</b>	<b>\$ 1,022,995</b>	<b>\$ 1,120,000</b>	<b>\$ 1,120,000</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Inter Government Revenues	\$ 416,447	\$ 390,000	\$ 390,000	\$ 390,000
Other Non-Operating	\$ 8,653	\$ 5,000	\$ 8,000	\$ 8,000
Water Resource Development (PIL)	\$ -	\$ -	\$ -	\$ -
Water Shares Lease Program	\$ 33,389	\$ 35,000	\$ 36,000	\$ 36,000
Contributions in Aid of Construction	\$ 11,589	\$ -	\$ 10,000	\$ 10,000
Capacity Fees	\$ 80,184	\$ 25,000	\$ 28,000	\$ 28,000
Miscellaneous Income	\$ 21,862	\$ 25,000	\$ -	\$ -
340A Reimbursement	\$ -	\$ 105,988	\$ 52,994	\$ 52,994
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>\$ 572,124</b>	<b>\$ 585,988</b>	<b>\$ 524,994</b>	<b>\$ 524,994</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Principle of Long Term Debt	\$ (537,335)	\$ (90,000)	\$ (387,717)	\$ (387,717)
Interest in Long Term Debt	\$ (40,733)	\$ (533,434)	\$ (43,798)	\$ (43,798)
Proceeds from the Sale of Capital Assets	\$ 8,500	\$ -	\$ -	\$ -
Purchase of Fixed Assets (Fixed Asset Replacement Acct.)	\$ (216,711)	\$ (351,000)	\$ (413,000)	\$ (413,000)
Capital Improvements (Infrastructure Replacement Acct.)	\$ (1,492,666)	\$ (3,305,000)	\$ (18,620,495)	\$ (18,499,400)
Construction Cost for other Local Governments	\$ -	\$ -	\$ -	\$ -
Water Resouce Development (Water Resource Dev. Acct.)	\$ -	\$ (200,000)	\$ (200,000)	\$ (200,000)
Arsenic Media (Media Replacement Acct)	\$ -	\$ -	\$ -	\$ -
Proceeds from Long Term Debt	\$ -	\$ -	\$ 10,134,000	\$ 10,134,000
Proceeds from Grants	\$ 1,040,173	\$ 2,476,000	\$ 7,655,043	\$ 7,655,043
Miscellaneous Expense	\$ (15,164)	\$ -	\$ (8,000)	\$ (8,000)
Reimbursement of Development Fees	\$ -	\$ -	\$ -	\$ -
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>\$ (1,253,935)</b>	<b>\$ (2,003,434)</b>	<b>\$ (1,883,967)</b>	<b>\$ (1,762,872)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest on Investments	\$ 197,139	\$ 165,000	\$ 140,000	\$ 140,000
Losses on Investments	\$ -	\$ -	\$ -	\$ -
<b>d. Net cash provided by (or used in) investing activities</b>	<b>\$ 197,139</b>	<b>\$ 165,000</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>\$ 1,115,998</b>	<b>\$ (229,451)</b>	<b>\$ (98,973)</b>	<b>\$ 22,122</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>\$ 6,634,228</b>	<b>\$ 8,022,124</b>	<b>\$ 7,792,674</b>	<b>\$ 7,792,674</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>\$ 8,251,575</b>	<b>\$ 7,792,674</b>	<b>\$ 7,693,701</b>	<b>\$ 7,814,796</b>

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 7/1/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND								\$	\$	\$
State Revolving Fund Series 2008	2	20	\$1,500,000	2/1/2008	1/1/2028	2.78%	\$210,303.48	\$5,130.70	\$103,700.38	\$108,831.08
GO (LT) Water Ref Series 2017	2	20	\$2,700,000	12/21/2017	7/1/2037	2.06%	\$1,721,845.48	\$34,782.68	\$134,143.76	\$168,926.44
Overton Property Purchase	5	4	\$475,000	7/1/2022	7/1/2026	3.90%	\$99,594.00	\$3,884.00	\$99,594.00	\$103,478.00
2024 Purchase of Ground Water Rights	10	15	\$3,000,000	9/24/2024	9/30/2038	0.00%	\$2,600,000.00	\$0.00	\$200,000.00	\$200,000.00
SRLF Revenue Bond Series 2025	4	30	\$10,032,870	7/10/2025	7/1/2055	1.00%	\$9,886,562.65	\$98,143.22	\$289,685.35	\$387,828.57
2024 320P Backhoe Loader Lease	6	3	\$56,713	7/31/2024	7/31/2026	0.00%	\$18,904.17	\$0.00	\$18,904.17	\$18,904.17
2025 Backhoe Lease	6	3	\$94,126	4/25/2025	4/25/2028	0.00%	\$62,750.38	\$0.00	\$31,375.19	\$31,375.19
2026 Backhoe Lease	6	3	\$91,909	10/22/2025	10/22/2028	0.00%	\$61,272.81	\$0.00	\$30,636.19	\$30,636.19
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$14,661,232.97	\$141,940.60	\$908,039.04	\$1,049,979.64

SCHEDULE C-1 - INDEBTEDNESS

Moapa Valley Water District  
 (Local Government)

**SCHEDULE OF EXISTING CONTRACTS**

**Budget Year 2026-2027**

**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: 4

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Reason or need for contract:
1	Les Olson	9/5/2019	30 days written notice	\$ 55,000	\$ 55,000	IT Support
2	Quadient Leasing	11/29/2022	3/30/227	\$ 1,020	\$ 1,020	Mail Machine
3	Cintas	4/1/2024	4/1/2029	\$ 8,000	\$ 8,160	Facility Services
4	Quadient Leasing	8/22/2023	8/31/2028	\$ 5,280	\$ 5,280	Folder/Inserter Machine
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19						
20	<b>Total Proposed Expenditures</b>			<b>\$ 69,300</b>	<b>\$ 69,460</b>	

Additional Explanations (Reference Line Number and Vendor):

# Base Line Budget Justification

# Moapa Valley Water District Operating Expense Accounts

<b>Account No.</b>	<b>Account Name</b>	<b>Account No.</b>	<b>Account Name</b>
<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		

# 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
<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.
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.
<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, 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.
<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.
<b>61000</b>	<b>Dist System - Maint.</b>	
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.
<b>62000</b>	<b>Treatment Operations</b>	
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.
<b>63000</b>	<b>Treatment Maintenance</b>	
63310	Materials & Supplies	Materials for production or treatment maintenance. 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

## Base Line Detail

<b>70000</b>	<b>General &amp; Administrative</b>	
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	
<b>55000.02</b>	<b>340A Project</b>	
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

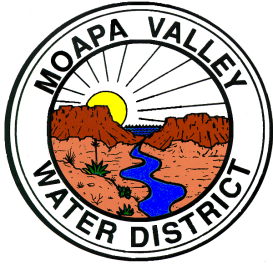
FY27 to FY34

Capital Improvement Plan

CAPITAL IMPROVEMENT BUDGET  
FISCAL YEARS 27 - 35

Account-#	NAME	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
2026-IRA-01	WATER MAIN REPLACEMENT	\$320,000	\$520,000	\$520,000	\$540,000	\$560,000	\$560,001	\$560,000		
2026-IRA-02	METER REPLACEMENT PROGRAM	\$125,000		\$200,000	\$200,000	\$200,000	\$200,001			
2026-IRA-03	VALVE REPLACEMENT PROGRAM	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,001	\$110,000		
2026-IRA-04	SCADA UPGRADES		\$30,000					\$30,000		
2026-IRA-05	PRV UPGRADES	\$40,000	\$40,000					\$40,000		
2026-IRA-06	WARM SPRINGS TANK 500K	\$4,010,500								
2026-IRA-07	NARROWS TANK 3 MILLION GALLON	\$10,130,000								
2026-IRA-08	BALDWIN 14" A/C LINE									
2026-IRA-09	ARROW CANYON 20" (JM PIPE)								\$930,000	
2026-IRA-10	ARROW CANYON #3 WELL	\$2,500,000								
2026-IRA-11	LEAK DETECTION	\$0								
2026-IRA-12	24" DUCTILE IRON LINE REPLACEMENT EXTENTION # 1	\$1,200,000								
2026-IRA-13	HYDRANT METER REPLACEMENT									
2026-IRA-14	CAPITAL IMPROVEMENT PLAN	\$63,900								
<b>TOTAL CAPITAL IMPROVEMENT</b>		<b>\$18,499,400</b>	<b>\$700,000</b>	<b>\$830,000</b>	<b>\$850,000</b>	<b>\$870,000</b>	<b>\$870,003</b>	<b>\$740,000</b>	<b>\$930,000</b>	<b>\$0</b>
2026-FARA-01	*SAFETY/SMALL EQUIPMENT REPLACEMENT	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,001	\$5,000		
2026-FARA-02	*OFFICE EQUIPMENT REPLACEMENT	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,001	\$10,000		
2026-FARA-03	*INFORMATION TECHNOLOGY	\$30,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,001	\$5,000		
2026-FARA-04	VEHICLE REPLACEMENT	\$273,000	\$120,000	\$72,000	\$100,000	\$39,000	\$39,001			
2026-FARA-05	EQUIPMENT REPLACEMENT	\$46,000		\$10,000		\$90,000	\$90,001			
2026-FARA-06	SERVER REPLACEMENT			\$30,000						
2026-FARA-07	COMPUTER REPLACEMENT					\$60,000				
2026-FARA-08	DRIVEWAY PAVING	\$24,000								
2026-FARA-09	BUILDING MAINTENACE & REPAIR	\$25,000								
<b>TOTAL FIXED ASSET PURCHASES</b>		<b>\$413,000</b>	<b>\$140,000</b>	<b>\$132,000</b>	<b>\$120,000</b>	<b>\$209,000</b>	<b>\$149,005</b>	<b>\$20,000</b>		
2026-WRA-01	*WATER RESOURCE DEVELOPMENT	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
2026-MRA-01	ARSENIC MEDIA	\$200,000		\$200,000		\$200,000		\$200,000		\$200,000
<b>GRAND TOTAL</b>		<b>\$19,312,400</b>	<b>\$1,040,000</b>	<b>\$1,362,000</b>	<b>\$1,170,000</b>	<b>\$1,479,000</b>	<b>\$1,219,008</b>	<b>\$1,160,000</b>		

# Capital Improvements



## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2027

1. Project Title: Small Water Main Replacement
2. Project Number 2027-IRA-01
3. Project Type Capital Purchase: Construction Project: x
4. Sponsoring Division : Water Distribution
5. Project Budget: \$320,000

- Purchase

- Construction

1. Engineering

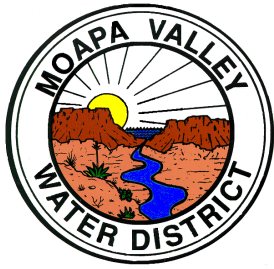
2. Construction Management

3. Contract Services

4. In House Purchase of Materials \$205,000

5. Salaries & Wages \$115,000

6. Project Description: Staff has targeted poly laterals to replace. It is anticipated to replace 120 laterals during this process along with other miscellaneous small main replacement projects

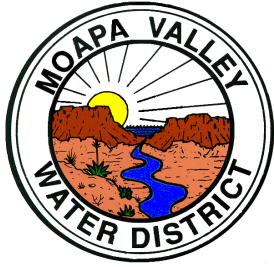


## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2027

1. Project Title: Meter Replacement Program
2. Project Number 2027 – IRA-02
3. Project Type Capital Purchase: x Construction Project:
4. Sponsoring Division: Water Distribution
5. Project Budget: \$125,000

- Purchase \$75,000
- Construction
  1. Engineering
  2. Construction Management
  3. Contract Services
  4. In House Purchase of Materials \$10,000
  5. Salaries & Wages \$40,000

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 2027

1. Project Title: Valve Replacement Program

2. Project Number 2027 – 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

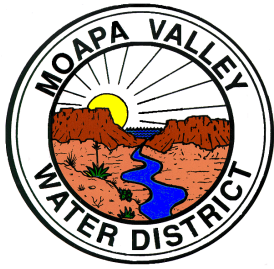
2. Construction Management

3. Contract Services

4. In House Purchase of Materials \$60,000

5. Wages & Salaries \$50,000

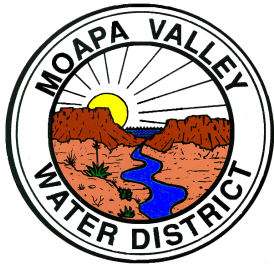
6. Project Description: The District has 1,646 valves in its distribution system. Each valve is inspected for operational status at least once a year. Valves that are inoperable are identified & logged for repair or replacement.



## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2027

1. Project Title: PRV/PSV Upgrades
2. Project Number 2027 – 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.



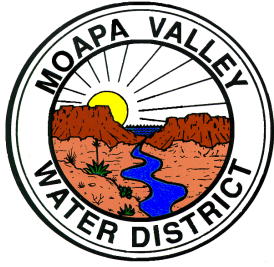


## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2027

1. Project Title: 3 Million Gallon Narrows Tank
2. Project Number 2027-IRA-07
3. Project Type Capital Purchase: Construction Project: x
4. Sponsoring Division : Water Distribution
5. Project Budget: \$10,130,000

- Purchase
- Construction \$8,500,000
  1. Engineering \$700,000
  2. Construction Management \$400,000
  3. Contract Services \$155,000
  4. In House Purchase of Materials \$200,000
  5. Salaries & Wages \$175,000

6. Project Description: The 3-Million gallon Narrows Tank is funded through the State Revolving Loan fund and administered through the Office of Financial Assistance.

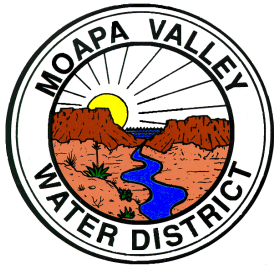


## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2027

1. Project Title: Arrow Canyon Well #3
2. Project Number 2027-IRA-10
3. Project Type Capital Purchase: Construction Project: x
4. Sponsoring Division : Water Distribution
5. Project Budget: \$2,500,000

- Purchase
- Construction \$2,000,000
  1. Engineering \$250,000
  2. Construction Management \$150,000
  3. Contract Services \$50,000
  4. In House Purchase of Materials
  5. Salaries & Wages \$50,000

6. Project Description: The Arrow Canyon #3 Well project is funded through the State Revolving Loan fund and administered through the Office of Financial Assistance. The funding for this project is a GRANT in the amount of \$2,500,000

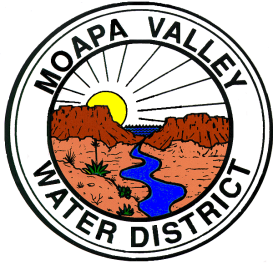


## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2027

1. Project Title: 24-INCH Transmission Line Replacement Extension #1
2. Project Number 2027-IRA-12
3. Project Type Capital Purchase: Construction Project: x
4. Sponsoring Division: Water Distribution
5. Project Budget: \$1,200,000

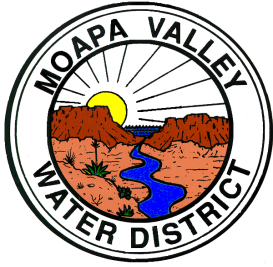
- Construction \$950,000
  1. Engineering \$100,000
  2. Construction Management
  3. Contract Services
  4. In House Purchase of Materials \$100,000
  5. Salaries & Wages \$50,000

6. Project Description: Staff is anticipating spending \$1,200,000 to replace a 2,900-foot section of faulty ductile iron transmission main that has experienced a high failure rate. The majority of this project cost is being funded by a \$1,092,000 appropriations requests secured by Congressmen Horsford, Senators Cortez- Masto and Rosen



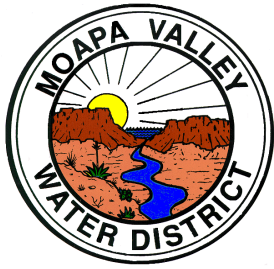
## CAPITAL IMPROVEMENT PROJECT – FISCAL YEAR 2027

1. Project Title: Capital Improvement Master Plan
2. Project Number 2027-IRA-14
3. Project Type Capital Purchase:  Construction Project:
4. Sponsoring Division : Water Distribution / Production
5. Project Budget: \$63,400
  1. Engineering \$63,400
  2. Construction Management
  3. Contract Services
  4. In House Purchase of Materials
6. Project Description: This Engineering Report will update the identified current and projected system capacity, buildout demands, and storage needs. This project will expand on the Districts current 2017 capital improvement plan. This project is partially funded through a Office of Financial Assistant Grant of \$26,838



## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2027

1. Project Title: Safety Equipment
2. Project Number 2027 – 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           \$5,000
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 2027

1. Project Title: Office Equipment Upgrade

2. Project Number 2027 – FARA - 02

3. Project Type Capital Purchase: x Construction Project:

4. Sponsoring Division: Administration

5. Project Budget:

- Purchase \$10,000

- Construction

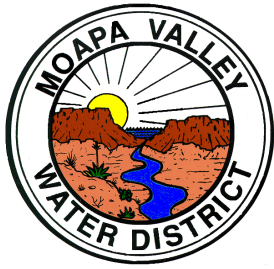
1. Engineering

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 2027

1. Project Title: I. T. Upgrades

2. Project Number 2027 – FARA - 03

3. Project Type Capital Purchase:  Construction Project:

4. Sponsoring Division: Administration

5. Project Budget: \$30,000

- Purchase \$30,000

- Construction

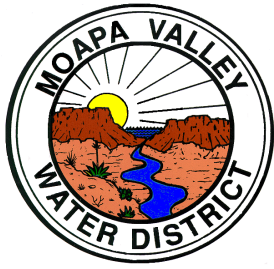
1. Engineering

2. Construction Management

3. Contract Services

4. In House Purchase of Materials

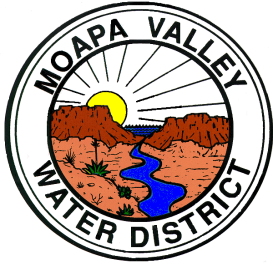
6. Project Description: The IT Upgrade program is an annual program that provides funds to replace computers that are in excess of five years old or units that have become a maintenance problem. The Engineering Departments Plotter is slated to be replaced this fiscal year



## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2027

1. Project Title: Vehicle Replacement
2. Project Number 2027 – FARA - 04
3. Project Type Capital Purchase:  Construction Project:
4. Sponsoring Division : Water Distribution / Production
5. Project Budget: \$273,000
  - Purchase \$273,000
  - Construction
    1. Engineering
    2. Construction Management
    3. Contract Services
    4. In House Purchase of Materials

Project Description: The Engineering vehicle will be replaced with a ½ ton vehicle (\$49,000) the Meter Services vehicle will be replaced with a ½ ton vehicle (\$44,000) and the Distribution Maintenance vehicle with a crane will be replaced (\$180,000)



## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2027

1. Project Title: Equipment Replacement

2. Project Number 2027 – FARA - 05

3. Project Type           Capital Purchase: x                   Construction Project:

4. Sponsoring Division : Water Distribution / Water Production

5. Project Budget: \$46,000

- Purchase     \$46,000

- Construction

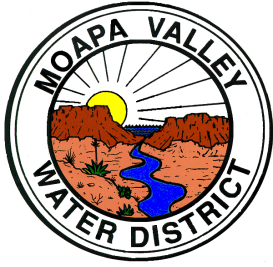
1. Engineering

2. Construction Management

3. Contract Services

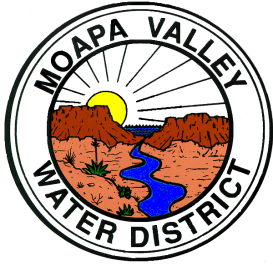
4. In House Purchase of Materials

6. Project Description: The purchase of a Scissor Lift (\$15,000) a Hydraulic Saw (\$21,000) and the replacement of the Equipment Steam Cleaner (\$10,000)



## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2027

1. Project Title: Driveway Paving
2. Project Number 2027 – FARA - 08
3. Project Type Capital Purchase: Construction Project: X
4. Sponsoring Division : Water Distribution / Water Production
5. Project Budget: \$24,000
  - Purchase
  - Construction
    1. Engineering
    2. Construction Management
    3. Contract Services \$24,000
    4. In House Purchase of Materials
6. Project Description: The District will be partnering with Overton Power to repave the shared business driveway.



## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2027

1. Project Title: Building Maintenance & Repair

2. Project Number 2027 – FARA - 09

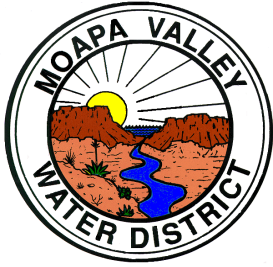
3. Project Type            Capital Purchase: x            Construction Project:

4. Sponsoring Division : Water Distribution / Water Production

5. Project Budget: \$25,000

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

6. Project Description: The Production/Distribution shop building's air conditioners need to be replaced.



## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2027

1. Project Title: Water Resource Development

2. Project Number 2027 – WRA - 01

3. Project Type Capital Purchase: x Construction Project:

4. Sponsoring Division: Administration

5. Project Budget: \$200,000

- Purchase \$200,000

- Construction

1. Engineering

2. Construction Management

3. Contract Services

4. In House Purchase of Materials

6. Project Description: The Water Resource Development fund is utilized to repay the Districts reimbursement costs for the \$3,000,000 interest free loan from SNWA. The SNWA loan was secured to purchase the LDS Church water Rights. This is the 3<sup>rd</sup> payment of the loan.