

GREEN VALLEY DOMESTIC WATER IMPROVEMENT DISTRICT
Operating Budget Summary
Years Ending June 30, 2021 to June 30, 2024

	<u>Audited</u> <u>Actual 2020</u> <u>2021</u>	<u>Audited</u> <u>Actual 2021</u> <u>2022</u>	<u>Adopted</u> <u>Budget</u> <u>2022-2023</u>	<u>Projected</u> <u>Actual 2022</u> <u>2023</u>	<u>Adopted</u> <u>Budget</u> <u>2023-2024</u>
Revenue/Receipts					
Residential Service	1,970,199	1,943,600	1,950,000	1,934,798	2,005,000
Commercial	69,955	62,605	61,800	65,412	68,000
Turf (Golf Courses)	716,971	600,000	600,000	500,849	550,000
Other Income	249,813	146,495	151,625	174,649	161,500
Operating Revenues	3,006,938	2,752,700	2,763,425	2,675,708	2,784,500
Disbursements					
Salaries & Benefits	712,273	709,091	794,269	739,629	800,000
Field Expenses	336,509	289,682	402,704	259,051	158,500
Vehicle Expenses	18,225	33,258	38,400	21,327	35,000
Office Expenses	112,413	117,352	137,500	107,617	137,700
Insurance Expense	63,874	58,994	64,500	52,642	60,000
Electricity	218,107	198,567	224,000	203,847	275,000
Professional Fees	46,978	99,453	101,800	96,208	73,000
Water Fees	90,697	106,708	118,600	112,235	113,500
Depreciation/Amoritzation of Assets	930,629	803,400	782,900	925,930	705,000
Debt Service (Interest Amount)	267,419	254,700	240,500	239,982	225,751
Operating Expenditures	2,797,123	2,671,205	2,905,173	2,758,467	2,583,451
Net Income/Deficit	209,815	81,495	(141,748)	(82,759)	201,049
Capital Budget	379,577	405,000	405,000	383,071	583,920
Source of Capital Funding					
Depreciation	930,629	803,400	782,900	925,930	705,000
Debt Service (Principal Amount)	(401,290)	(415,100)	(429,300)	(429,289)	(444,008)
Available for Capital Funding	529,339	388,300	353,600	496,641	260,992
Reserve Contribution (Use)					
For Capital	149,762	(16,700)	(127,704)	113,569	(322,928)

GREEN VALLEY DOMESTIC WATER IMPROVEMENT DISTRICT
Income and Expense Accounts
Years Ending June 30, 2021 to June 30, 2024

<u>Account Description</u>	<u>Audited</u> <u>Actual 2020</u> <u>2021</u>	<u>Audited</u> <u>Actual 2021</u> <u>2022</u>	<u>Adopted</u> <u>Budget</u> <u>2022-2023</u>	<u>Projected</u> <u>Actual 2022</u> <u>2023</u>	<u>Adopted</u> <u>Budget</u> <u>2023-2024</u>
Revenues					
Residential Service	1,970,199	1,943,600	1,950,000	1,934,798	2,005,000
Commercial	69,955	62,605	61,800	65,412	68,000
Turf (Golf Courses)	716,971	600,000	600,000	500,849	550,000
Construction	26,922	18,400	10,000	7,163	7,000
Landscape Service	36,517	33,166	34,000	23,266	29,000
Multiple Dwelling Unit Service	25,810	25,521	24,720	23,266	24,000
Private Fire Sprinklers	6,360	6,300	6,360	6,360	6,500
Meter Installation Fees	11,960	2,860	1,000	920	
Hook-Up Fees	6,000	24,150	11,500	23,000	
Pima County Sewer Service	9,547	9,004	8,795	8,928	9,000
Establishment Fees	11,500	8,625	7,500	6,985	7,000
Misc. Income	894	1,062	600	966	1,000
Late Fees	7,282	7,345	7,150	7,225	8,000
Interest Income	1,221	61	30,000	57,570	70,000
CR Hook-Up Fees	105,800	-	-	-	
Gain on Disposed Assets	-	10,001	10,000	9,000	-
Total Other Income	249,813	146,495	151,625	174,649	161,500
Operating Revenues	3,006,938	2,752,700	2,763,425	2,675,708	2,784,500

Expenses and Other Disbursements

Salaries & Benefits

Salaries	482,547	485,127	514,649	519,680	532,000
COLA			34,020		31,000
Payroll Taxes	35,796	37,983	41,322	38,202	41,000
Employee Benefits	139,189	129,408	140,000	122,416	132,000
Retirement Benefits	54,740	56,573	64,278	59,331	64,000
Salaries & Benefits	712,273	709,091	794,269	739,629	800,000

Field Expenses

Maintenance-Supply Mains	229,608	70,532	118,000	49,452	75,000
Maintenance-Structures & Improv	14,503	15,263	30,000	30,184	20,000
Maintenance-Pumping Equipment	44,424	37,540	54,000	7,460	20,000

Maintenance-Treatment Plant-Media	6,020	99,000	100,000	119,084	3,500
Misc. Hardware	743	702	1,000	446	1,000
Meter Expenses	21,158	31,064	35,300	12,455	12,000
Water Samples	4,727	16,800	43,000	16,970	5,000
Water Disinfectant	6,786	8,181	10,000	11,916	11,000
Uniforms	2,605	3,295	3,400	2,959	3,000
Operating Supplies	3,449	5,486	6,000	5,956	5,500
Trash	1,477	1,592	1,704	2,165	2,500
Pest Control	242	227	300	5	
Equipment Rental	766	-	-	-	
Field Expenses	336,509	289,682	402,704	259,051	158,500

Vehicle & Equipment

Truck Operating Expenses	12,165	19,071	28,000	17,173	25,000
Repairs & Maintenance-Vehicle	4,966	13,737	9,600	4,148	9,500
Vehicle Registration	194	200	200	5	
Field Equipment Rental Expense	900	250	600	-	500
Vehicle & Equipment	18,225	33,258	38,400	21,327	35,000

Office Expenses

Office Rent	7,200	-	-	-	
Storage Unit Fee	380	-	-	-	
Office Security	966	1,200	1,200	1,200	1,200
Office Repairs/Cleaning	1,163	4,761	5,300	4,265	5,000
Utilities-Office	4,200	3,267	4,000	4,719	5,000
Office Supplies	4,317	3,564	4,000	1,404	3,000
Stationary	2,903	2,939	4,800	3,403	2,000
Misc. Office Expense	3,516	5,492	3,000	2,933	3,000
Office Equipment Rental Exp.	5,221	5,022	6,800	3,255	5,000
Postage	13,967	16,914	19,200	14,572	18,000
Maintenance-Computer Software	21,880	23,989	30,000	28,668	40,000
Telephone/Cell Phones/WIFI	20,008	20,631	21,000	17,183	20,000
Answering Service	4,255	1,918	2,500	1,261	1,500
Travel/Meals/Entertainment	1,299	2,940	4,000	2,850	3,000
Training & Education	1,372	4,990	3,500	800	5,000
Dues/Memberships	4,064	4,150	5,600	6,061	6,000
Elections Costs	-	-	3,600	-	
Write-off Past Due Accts.	3,750	4,000	4,000	4,000	2,000
Misc. Bank Charges	11,953	11,575	15,000	11,042	18,000
Office Expense	112,413	117,352	137,500	107,617	137,700

Insurance Expense

Liability Insurance	35,792	42,494	45,000	33,550	40,000
D & O Insurance	8,490	9,500	9,500	9,450	9,500
Workmen's Comp. Insurance	19,592	7,000	10,000	9,642	10,500
Insurance Expense	63,874	58,994	64,500	52,642	60,000

Electricity	218,107	198,567	224,000	203,847	275,000
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Professional Fees

Legal Fees	8,386	12,000	12,000	1,768	10,000
Accounting Expense	4,834	4,138	4,800	3,539	4,000
Audit Expenses	33,758	33,810	35,000	40,992	34,000
Consulting Expenses	-	49,505	50,000	49,910	25,000
Professional Fees	46,978	99,453	101,800	96,208	73,000

Water Fees

CAP Capital Charges	76,000	95,000	106,400	100,700	101,000
Phelps Dodge Sierra Payment	6,864	4,980	5,000	5,000	5,000
ADWR Annual Withdrawal Fee	7,833	6,728	7,200	6,535	7,500
	90,697	106,708	118,600	112,235	113,500

Depreciation and Amoritzation of Assets	930,629	803,400	782,900	925,930	705,000
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Debt Service

Interest	267,419	254,700	240,500	239,982	225,751
2013 Bond Principal	324,300	335,100	346,110	346,101	357,519
2013 Bond 2nd Series Principal	75,800	78,800	81,900	81,905	85,158
2019 Well Loan Principal	1,190	1,200	1,290	1,283	1,332
Debt Service	668,709	669,800	669,800	669,271	669,759

Capital Expenditures

See Schedule	379,577	405,000	481,304	383,071	583,920
Capital Expenditures	379,577	405,000	481,304	383,071	583,920

Source of Capital Funding

Depreciation	930,629	803,400	782,900	925,930	705,000
Debt Service (Principal Amount)	(401,290)	(415,100)	(429,300)	(429,290)	(444,008)
	529,339	388,300	353,600	496,640	260,992

Reserve Contribution to

Capital Expenditures	149,762	(16,700)	(127,704)	113,569	(322,928)
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Total Disbursements	3,577,990	3,491,305	3,815,777	3,570,827	3,611,379
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Non-cash Expense

Depreciation and Amoritzation of Assets	882,940	803,400	782,900	925,930	705,000
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GREEN VALLEY DOMESTIC WATER IMPROVEMENT DISTRICT
Capital Expenditures
Years Ending June 30, 2021 to June 30, 2024

	<u>Audited</u> <u>Actual</u> <u>2020-</u> <u>2021</u>	<u>Audited</u> <u>Actual</u> <u>2021-</u> <u>2022</u>	<u>Adopted</u> <u>Budget</u> <u>2022-</u> <u>2023</u>	<u>Projected</u> <u>Actual</u> <u>2022-2023</u>	<u>Adopted</u> <u>Budget 2023-</u> <u>2024</u>
New office & maintenance bldg renovation Phase II	362,011				
Finish Board Room (AV, Tables, Chairs, etc)					
Finish Break Room, Lockers, Office Chairs, etc.					
New office & maintenance bldg renovation Phase II Contingency					
Update SCADA	17,566				
Replace All Manual Read Meters		123,267			
Install Whip Antennas Plus \$20 K Contingency		219,575			
Install 100 ft 12" DIP on Desert Jewel Loop @ Camino Del Sol		-			
New Truck - Replace 2015 (Jim)		34,592			
MXU Upgrades from Previous year			57,853	58,077	
Iperl Meter Upgrade			143,867	112,887	
MXU Single Port Upgrades			70,819	36,626	
MXU Dual Port Upgrades			100,059	70,902	
Flexnet Set up			23,706	23,706	
New Truck 2013 (District Manager)			50,000	34,418	
Engineering for Canoa Ranch Booster Upgrade			35,000	35,000	
Field Equipment				3,501	
SCADA Completion				7,954	
MXU Upgrades from Previous year 112 Single MXU @ \$220.00 Plus 125 Dual MXU @ \$292.00					61,140
I Perl Meters (796 Meters @ \$194.00)					154,424
Single Port MXU (345 Single MXU @ 220.00)					75,900
Dual Port MXU (368 Dual MXU @ \$292.00)					107,456
\$35 K contingency for taxes & fees					35,000
Engineering for Boosters Upgrade					50,000
Begin Work @ Booster Stations					100,000
	379,577	377,434	481,304	383,071	583,920