

GREEN VALLEY DOMESTIC WATER IMPROVEMENT DISTRICT
Operating Budget Summary
Years Ending June 30, 2021 to June 30, 2025

	<u>Audited</u> <u>Actual 2021</u> <u>2022</u>	<u>Audited</u> <u>Actual 2022</u> <u>2023</u>	<u>Adopted</u> <u>Budget</u> <u>2023-2024</u>	<u>Projected</u> <u>Actual 2023</u> <u>2024</u>	<u>Adopted</u> <u>Budget</u> <u>2024-2025</u>
Revenue/Receipts					
Residential Service	1,943,600	1,913,735	2,005,000	2,027,531	2,230,300
Commercial	62,605	71,365	68,000	70,351	77,400
Turf (Golf Courses)	600,000	564,544	550,000	589,369	575,000
Other Income	146,495	131,601	161,500	216,588	182,800
Operating Revenues	2,752,700	2,681,244	2,784,500	2,903,839	3,065,500
Disbursements					
Salaries & Benefits	709,091	727,134	800,000	746,035	801,100
Field Expenses	289,682	579,486	158,500	239,341	405,000
Vehicle Expenses	33,258	21,080	35,000	23,295	35,000
Office Expenses	117,352	109,348	137,700	133,259	144,000
Insurance Expense	58,994	51,164	60,000	53,668	60,000
Electricity	198,567	225,995	275,000	228,922	275,000
Professional Fees	99,453	115,411	73,000	51,707	80,000
Water Fees	106,708	120,984	113,500	112,700	116,100
Depreciation/Amoritzation of Assets	803,400	840,470	705,000	700,641	752,700
Debt Service (Interest Amount)	254,700	239,368	225,751	231,334	210,500
Operating Expenditures	2,671,205	3,030,441	2,583,451	2,520,903	2,879,400
Net Income/Deficit	81,495	(349,197)	201,049	382,936	186,100
Capital Budget	377,434	338,132	583,920	541,034	509,000
Source of Capital Funding					
Depreciation	803,400	840,470	705,000	700,641	752,700
Debt Service (Principal Amount)	(415,100)	(429,300)	(444,008)	(444,009)	(459,200)
Available for Capital Funding	388,300	411,170	260,992	256,632	293,500
Reserve Contribution (Use)					
For Capital	(16,700)	(127,704)	(322,928)	(269,683)	(215,500)

GREEN VALLEY DOMESTIC WATER IMPROVEMENT DISTRICT
Income and Expense Accounts
Years Ending June 30, 2022 to June 30, 2025

<u>Account Description</u>	<u>Audited</u> <u>Actual 2021</u> <u>2022</u>	<u>Audited</u> <u>Actual 2022</u> <u>2023</u>	<u>Adopted</u> <u>Budget</u> <u>2023-2024</u>	<u>Projected</u> <u>Actual 2023</u> <u>2024</u>	<u>Adopted</u> <u>Budget</u> <u>2024-2025</u>
Revenues					
Residential Service	1,943,600	1,913,735	2,005,000	2,027,531	2,230,300
Commercial	62,605	71,365	68,000	70,351	77,400
Turf (Golf Courses)	600,000	564,544	550,000	589,369	575,000
Construction	18,400	8,990	7,000	15,094	15,100
Landscape Service	33,166	26,779	29,000	27,719	30,500
Multiple Dwelling Unit Service	25,521	23,580	24,000	23,261	25,600
Private Fire Sprinklers	6,300	6,360	6,500	6,580	6,600
Meter Installation Fees	2,860	-		1,440	
Hook-Up Fees	24,150	-		27,600	
Pima County Sewer Service	9,004	9,063	9,000	8,897	9,000
Establishment Fees	8,625	9,835	7,000	6,725	7,000
Misc. Income	1,062	203	1,000	288	1,000
Late Fees	7,345	7,567	8,000	7,560	8,000
Interest Income	61	30,223	70,000	91,424	80,000
Gain on Disposed Assets	10,001	9,000	-		-
Total Other Income	146,495	131,601	161,500	216,588	182,800
Operating Revenues	2,752,700	2,681,244	2,784,500	2,903,839	3,065,500
Expenses and Other Disbursements					
Salaries & Benefits					
Salaries	485,127	505,772	532,000	522,479	543,700
COLA			31,000		15,600
Payroll Taxes	37,983	38,182	41,000	40,118	42,800
Employee Benefits	129,408	123,885	132,000	120,574	132,000
Retirement Benefits	56,573	59,295	64,000	62,863	67,000
Salaries & Benefits	709,091	727,134	800,000	746,035	801,100
Field Expenses					
Maintenance-Supply Mains	70,532	263,398	75,000	119,791	165,500
Maintenance-Structures & Improv	15,263	65,110	20,000	17,041	20,000
Maintenance-Pumping Equipment	37,540	51,873	20,000	38,067	28,000
Maintenance-Treatment Plant-Media	99,000	118,448	3,500	5,346	125,000
Misc. Hardware	702	389	1,000	422	1,000
Meter Expenses	31,064	35,364	12,000	18,723	15,000

Water Samples	16,800	18,489	5,000	15,667	22,000
Water Disinfectant	8,181	15,255	11,000	15,457	17,000
Uniforms	3,295	2,058	3,000	2,055	3,000
Operating Supplies	5,486	6,788	5,500	3,956	5,500
Trash	1,592	2,165	2,500	2,815	3,000
Pest Control	227	150	-	-	-
Field Expenses	289,682	579,486	158,500	239,341	405,000

Vehicle & Equipment

Truck Operating Expenses	19,071	17,386	25,000	17,360	25,000
Repairs & Maintenance-Vehicle	13,737	3,689	9,500	5,935	9,500
Vehicle Registration	200	5	-	-	-
Field Equipment Rental Expense	250	-	500	-	500
Vehicle & Equipment	33,258	21,080	35,000	23,295	35,000

Office Expenses

Office Security	1,200	1,200	1,200	1,200	1,500
Office Repairs/Cleaning	4,761	7,700	5,000	4,563	6,000
Utilities-Office	3,267	4,342	5,000	4,927	6,000
Office Supplies	3,564	1,231	3,000	2,114	3,000
Stationary	2,939	1,960	2,000	3,103	3,500
Misc. Office Expense	5,492	3,481	3,000	3,579	4,000
Office Equipment Rental Exp.	5,022	3,996	5,000	3,538	5,000
Postage	16,914	14,322	18,000	16,937	18,000
Maintenance-Computer Software	23,989	31,586	40,000	41,096	40,000
Telephone/Cell Phones/WIFI	20,631	14,774	20,000	26,676	20,000
Answering Service	1,918	1,220	1,500	1,492	2,000
Travel/Meals	2,940	2,481	3,000	2,260	3,000
Training & Education	4,990	949	5,000	1,207	5,000
Dues/Memberships	4,150	6,853	6,000	6,566	7,000
Elections Costs	-	-	-	-	-
Write-off Past Due Accts.	4,000	2,990	2,000	2,000	2,000
Misc. Bank Charges	11,575	10,264	18,000	12,000	18,000
Office Expense	117,352	109,348	137,700	133,259	144,000

Insurance Expense

Liability Insurance	42,494	33,742	40,000	34,644	40,000
D & O Insurance	9,500	9,450	9,500	9,450	9,500
Workmen's Comp. Insurance	7,000	7,972	10,500	9,574	10,500
Insurance Expense	58,994	51,164	60,000	53,668	60,000

Electricity

Electricity	198,567	225,995	275,000	228,922	275,000
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Professional Fees

Legal Fees	12,000	4,023	10,000	2,654	10,000
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Accounting Expense	4,138	3,970	4,000	3,958	5,000
Audit Expenses	33,810	44,142	34,000	38,907	40,000
Consulting Expenses	49,505	63,276	25,000	6,188	25,000
Professional Fees	99,453	115,411	73,000	51,707	80,000

Water Fees

CAP Capital Charges	95,000	100,700	101,000	100,700	102,600
Phelps Dodge Sierra Payment	4,980	5,916	5,000	5,000	6,000
ADWR Annual Withdrawal Fee	6,728	14,369	7,500	7,000	7,500
	106,708	120,984	113,500	112,700	116,100

Depreciation and Amort of Assets	803,400	840,470	705,000	700,641	752,700
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Debt Service

Interest	254,700	239,368	225,751	231,334	210,500
2013 Bond Principal	335,100	346,014	357,519	357,519	369,300
2013 Bond 2nd Series Principal	78,800	81,881	85,158	85,158	88,500
2019 Well Loan Principal	1,200	1,283	1,332	1,332	1,400
Debt Service	669,800	668,546	669,759	675,343	669,700

Capital Expenditures

See Schedule	377,434	338,132	583,920	541,034	509,000
Capital Expenditures	377,434	338,132	583,920	541,034	509,000

Source of Capital Funding

Depreciation	803,400	840,470	705,000	700,641	752,700
Debt Service (Principal Amount)	(415,100)	(429,178)	(444,008)	(429,290)	(459,200)
	388,300	411,292	260,992	271,351	293,500

Reserve Contribution to

Capital Expenditures	10,866	73,160	(322,928)	(269,683)	(215,500)
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Total Disbursements	3,463,739	3,797,750	3,611,379	3,505,945	3,847,600
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Non-cash Expense

Depreciation and Amoritzation of Assets	803,400	782,900	705,000	700,641	752,700
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GREEN VALLEY DOMESTIC WATER IMPROVEMENT DISTRICT
Capital Expenditures
Years Ending June 30, 2021 to June 30, 2025

	<u>Audited</u>				
	<u>Actual</u>	<u>Audited</u>	<u>Adopted</u>	<u>Projected</u>	
	<u>2021-</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual 2023-</u>	
	<u>2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024</u>	
				<u>Adopted</u>	
				<u>Budget</u>	
				<u>2024-2025</u>	
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				
Flexnet Upgrade		278,492			
Flexnet Set up		8,442			
New Truck 2013 (District Manager)		34,418			
Engineering for Calle Tres Booster					
Upgrade		5,325			
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	62,935	
I Perl Meters (796 Meters @ \$194.00)			154,424	92,362	
Single Port MXU (345 Single MXU @ 220.00)			75,900	51,300	
Dual Port MXU (368 Dual MXU @ \$292.00)			107,456	71,000	
\$35 K contingency for taxes & fees			35,000	30,000	
Engineering for Boosters Upgrade			50,000	26,500	
Begin Work @ Booster Stations			100,000	155,000	
Security System Update				41,102	
Flexnet Training (Prior Year)				5,836	
SI Study				5,000	
I Perl Meters/Single MXU/Dual MXU					274,000
Engineering for San Ignacio Potable					
Tie-in					50,000
Construction of San Ignacio Potable Tie-in					175,000
Office Renewal Fund (Computers, Chairs ,etc)					5,000
Tool Renewal Fund (Barricades, Signage, etc)					5,000
	377,434	338,132	583,920	541,034	509,000