

**GREEN VALLEY DOMESTIC WATER IMPROVEMENT DISTRICT**  
**Operating Budget Summary**  
**Years Ending June 30, 2023 to June 30, 2026**

	<u>Audited</u> <u>Actual 2022</u> <u>2023</u>	<u>Audited</u> <u>Actual 2023</u> <u>2024</u>	<u>Adopted</u> <u>Budget</u> <u>2024-2025</u>	<u>Projected</u> <u>Actual 2024-</u> <u>2025</u>	<u>Adopted</u> <u>Budget</u> <u>2025-2026</u>
<b>Revenue/Receipts</b>					
Residential Service	1,913,735	2,047,568	2,230,300	2,233,064	2,341,815
Commercial	71,365	85,348	77,400	113,499	81,270
Turf (Golf Courses)	564,544	621,442	575,000	635,536	606,735
Other Income	131,601	219,461	182,800	180,249	321,390
<b>Operating Revenues</b>	<b>2,681,244</b>	<b>2,973,819</b>	<b>3,065,500</b>	<b>3,162,348</b>	<b>3,351,210</b>
<b>Disbursements</b>					
Salaries & Benefits	727,134	794,369	801,100	813,333	905,531
Field Expenses	579,486	351,841	405,000	382,714	476,500
Vehicle Expenses	21,080	39,858	35,000	33,126	40,500
Office Expenses	109,348	167,803	144,000	119,299	172,000
Insurance Expense	51,164	55,808	60,000	54,169	68,000
Electricity	225,995	257,391	275,000	275,001	300,000
Professional Fees	115,411	51,826	80,000	80,547	74,000
Water Fees	120,984	114,659	116,100	116,100	123,300
Depreciation/Amoritzation of Assets	840,470	769,897	752,700	825,030	825,500
Debt Service (Interest Amount)	239,368	224,510	210,500	209,757	194,774
<b>Operating Expenditures</b>	<b>3,030,441</b>	<b>2,827,962</b>	<b>2,879,400</b>	<b>2,909,077</b>	<b>3,180,105</b>
<b>Net Income/Deficit</b>	<b>(349,197)</b>	<b>145,858</b>	<b>186,100</b>	<b>253,272</b>	<b>171,105</b>
<b>Capital Budget</b>	<b>338,132</b>	<b>555,363</b>	<b>509,000</b>	<b>358,129</b>	<b>490,000</b>
<b>Source of Capital Funding</b>					
Depreciation	840,470	769,897	752,700	825,030	825,500
Debt Service (Principal Amount)	(429,300)	(444,008)	(459,200)	(459,200)	(474,985)
<b>Available for Capital Funding</b>	<b>411,170</b>	<b>325,888</b>	<b>293,500</b>	<b>365,830</b>	<b>350,515</b>
<b>Reserve Contribution (Use)</b>					
For Capital	(127,704)	(229,475)	(215,500)	7,701	(139,485)

**GREEN VALLEY DOMESTIC WATER IMPROVEMENT DISTRICT**  
**Income and Expense Accounts**  
**Years Ending June 30, 2023 to June 30, 2026**

<u>Account Description</u>	<u>Audited Actual 2022 2023</u>	<u>Audited Actual 2023 2024</u>	<u>Adopted Budget 2024-2025</u>	<u>Projected Actual 2024 2025</u>	<u>Adopted Budget 2025-2026</u>
<b>Revenues</b>					
Residential Service	1,913,735	2,047,568	2,230,300	2,233,064	2,341,815
Commercial	71,365	85,348	77,400	113,499	81,270
Turf (Golf Courses)	564,544	621,442	575,000	635,536	606,735
Construction	8,990	16,743	15,100	20,541	25,000
Landscape Service	26,779	31,337	30,500	37,321	32,025
Multiple Dwelling Unit Service	23,580	24,149	25,600	26,345	26,880
Private Fire Sprinklers	6,360	6,580	6,600	6,680	7,860
Meter Installation Fees	-	1,900		520	2,500
Hook-Up Fees	-	32,200			24,125
Pima County Sewer Service	9,063	9,066	9,000	8,998	88,000
Establishment Fees	9,835	7,450	7,000	6,425	7,000
Misc. Income	203	288	1,000	810	1,000
Late Fees	7,567	8,944	8,000	8,610	8,000
Surcharge		55,059			
Interest Income	30,223	25,745	80,000	64,000	65,000
Gain on Disposed Assets	9,000	-	-		34,000
<b>Total Other Income</b>	<b>131,601</b>	<b>219,461</b>	<b>182,800</b>	<b>180,249</b>	<b>321,390</b>
<b>Operating Revenues</b>	<b>2,681,244</b>	<b>2,973,819</b>	<b>3,065,500</b>	<b>3,162,348</b>	<b>3,351,210</b>
<b>Expenses and Other Disbursements</b>					
<b>Salaries &amp; Benefits</b>					
Salaries	505,772	556,778	543,700	563,041	628,057
COLA		-	15,600		15,242
Payroll Taxes	38,182	41,380	42,800	44,392	49,212
Employee Benefits	123,885	130,446	132,000	137,129	136,725
Retirement Benefits	59,295	65,765	67,000	68,771	76,295
<b>Salaries &amp; Benefits</b>	<b>727,134</b>	<b>794,369</b>	<b>801,100</b>	<b>813,333</b>	<b>905,531</b>
<b>Field Expenses</b>					
Maintenance-Supply Mains	263,398	199,067	165,500	118,426	170,000
Maintenance-Structures & Improv	65,110	17,656	20,000	12,548	15,000
Maintenance-Pumping Equipment	51,873	60,788	28,000	42,684	55,000
Maintenance-Treatment Plant-Media	118,448	5,309	125,000	135,731	140,000
Misc. Hardware	389	566	1,000	1,005	1,000

Meter Expenses	35,364	24,281	15,000	13,000	15,000
Water Samples	18,489	15,621	22,000	20,897	25,000
Water Disinfectant	15,255	21,423	17,000	24,848	40,000
Uniforms	2,058	794	3,000	3,176	3,500
Operating Supplies	6,788	3,261	5,500	7,111	7,500
Trash	2,165	2,930	3,000	3,289	4,500
Pest Control	150	145			

<b>Field Expenses</b>	<b>579,486</b>	<b>351,841</b>	<b>405,000</b>	<b>382,714</b>	<b>476,500</b>
-----------------------	----------------	----------------	----------------	----------------	----------------

#### **Vehicle & Equipment**

Truck Operating Expenses	17,386	16,584	25,000	23,692	30,000
Repairs & Maintenance-Vehicle	3,689	23,274	9,500	9,234	10,000
Vehicle Registration	5				
Field Equipment Rental Expense	-	-	500	200	500

<b>Vehicle &amp; Equipment</b>	<b>21,080</b>	<b>39,858</b>	<b>35,000</b>	<b>33,126</b>	<b>40,500</b>
--------------------------------	---------------	---------------	---------------	---------------	---------------

#### **Office Expenses**

Office Security	1,200	900	1,500	750	2,000
Office Repairs/Cleaning	7,700	4,176	6,000	4,714	5,500
Utilities-Office	4,342	4,342	6,000	5,240	6,500
Office Supplies	1,231	2,506	3,000	2,188	3,500
Stationary	1,960	1,383	3,500	2,406	-
Misc. Office Expense	3,481	7,037	4,000	5,232	5,500
Office Equipment Rental Exp.	3,996	4,411	5,000	4,208	5,000
Postage/Bill Print	14,322	17,237	18,000	18,518	31,000
Maintenance-Computer Software	31,586	61,681	40,000	26,472	40,000
Telephone/Cell Phones/WIFI	14,774	40,612	20,000	20,579	22,500
Answering Service	1,220	1,480	2,000	1,612	2,000
Travel/Meals	2,481	1,365	3,000	1,230	3,500
Training & Education	949	844	5,000	2,500	15,000
Dues/Memberships	6,853	5,558	7,000	4,650	8,000
Elections Costs	-				-
Write-off Past Due Accts.	2,990	-	2,000	2,000	2,000
Misc. Bank Charges	10,264	14,271	18,000	17,000	20,000

<b>Office Expense</b>	<b>109,348</b>	<b>167,803</b>	<b>144,000</b>	<b>119,299</b>	<b>172,000</b>
-----------------------	----------------	----------------	----------------	----------------	----------------

#### **Insurance Expense**

Liability Insurance	33,742	34,893	40,000	36,247	45,000
D & O Insurance	9,450	9,575	9,500	6,500	10,000
Workmen's Comp. Insurance	7,972	11,340	10,500	11,422	13,000

<b>Insurance Expense</b>	<b>51,164</b>	<b>55,808</b>	<b>60,000</b>	<b>54,169</b>	<b>68,000</b>
--------------------------	---------------	---------------	---------------	---------------	---------------

<b>Electricity</b>	<b>225,995</b>	<b>257,391</b>	<b>275,000</b>	<b>275,001</b>	<b>300,000</b>
--------------------	----------------	----------------	----------------	----------------	----------------

**Professional Fees**

Legal Fees	4,023	2,654	10,000	4,000	10,000
Accounting Expense	3,970	4,078	5,000	4,287	6,000
Audit Expenses	44,142	38,907	40,000	43,819	48,000
Consulting Expenses	63,276	6,188	25,000	28,441	10,000
<b>Professional Fees</b>	<b>115,411</b>	<b>51,826</b>	<b>80,000</b>	<b>80,547</b>	<b>74,000</b>

**Water Fees**

CAP Capital Charges	100,700	100,700	102,600	102,600	108,300
Phelps Dodge Sierra Payment	5,916	6,645	6,000	6,000	7,000
ADWR Annual Withdrawal Fee	14,369	7,313	7,500	7,500	8,000
	<b>120,984</b>	<b>114,659</b>	<b>116,100</b>	<b>116,100</b>	<b>123,300</b>

<b>Depreciation and Amort of Assets</b>	<b>840,470</b>	<b>769,897</b>	<b>752,700</b>	<b>825,030</b>	<b>825,500</b>
---	----------------	----------------	----------------	----------------	----------------

**Debt Service**

Interest	239,368	224,510	210,500	209,757	194,774
2013 Bond Principal	346,014	357,519	369,300	369,300	381,496
2013 Bond 2nd Series Principal	81,881	85,158	88,500	88,500	92,054
2019 Well Loan Principal	1,283	1,332	1,400	1,400	1,436
<b>Debt Service</b>	<b>668,546</b>	<b>668,518</b>	<b>669,700</b>	<b>668,957</b>	<b>669,759</b>

**Capital Expenditures**

See Schedule	338,132	555,363	509,000	358,129	490,000
<b>Capital Expenditures</b>	<b>338,132</b>	<b>555,363</b>	<b>509,000</b>	<b>358,129</b>	<b>490,000</b>

**Source of Capital Funding**

Depreciation	840,470	769,897	752,700	825,030	825,500
Debt Service (Principal Amount)	(429,178)	(444,008)	(459,200)	(459,200)	(474,985)
	<b>411,292</b>	<b>325,888</b>	<b>293,500</b>	<b>365,830</b>	<b>350,515</b>

**Reserve Contribution to**

Capital Expenditures	73,160	(229,475)	(215,500)	7,701	(139,485)
----------------------	--------	-----------	-----------	-------	-----------

<b>Total Disbursements</b>	<b>3,797,751</b>	<b>3,827,333</b>	<b>3,847,600</b>	<b>3,726,405</b>	<b>4,145,091</b>
----------------------------	------------------	------------------	------------------	------------------	------------------

**Non-cash Expense**

Depreciation and Amortization of Assets	840,470	769,897	752,700	825,030	825,500
---	---------	---------	---------	---------	---------

**GREEN VALLEY DOMESTIC WATER IMPROVEMENT DISTRICT**  
**Capital Expenditures**  
**Years Ending June 30, 2022 to June 30, 2026**

	<u>Audited</u> <u>Actual 2022-</u> <u>2023</u>	<u>Audited</u> <u>Actual 2023-</u> <u>2024</u>	<u>Adopted</u> <u>Budget</u> <u>2024-2025</u>	<u>Projected</u> <u>Actual 2024-</u> <u>2025</u>	<u>Adopted</u> <u>Budget</u> <u>2025-2026</u>
Flexnet Upgrade/Flexnet Setup	286,934				
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 Plus 125 Dual MXU		62,935			
I Perl Meters 796		92,362			
Single Port MXU 345 Single MXU/Dual Port MXU 368		123,711			
\$35 K contingency for taxes & fees		41,541			
Engineering for Boosters Upgrade		30,591			
Begin Work @ Booster Stations		157,283			
Security System Update		41,105			
Flexnet Training (Prior Year)		5,836			
I Perl Meters/Single MXU/Dual MXU Engineering for San Ignacio Potable Tie-in			274,000	274,000	
Construction of San Ignacio Potable Tie-in			50,000	58,699	
Office Renewal Fund (Computers, Chairs ,etc)			175,000		
Tool Renewal Fund (Barricades, Signage, etc)			5,000	4,686	
Emergency Replace/Upgrade to Antenna 2 Tank				3,893	
Gate Footers @ Boosters				9,333	
				7,518	
Construction of San Ignacio Potable Tie-in					200,000
PLC/Programming SI Tie-in					70,000
Redesign of Pressure Zones					30,000
Engineering for CR Booster Upgrade					40,000
Truck #1					61,000
Truck #2					63,000
Office Renewal Fund (Computers, Chairs ,etc)					8,000
Tool Renewal Fund (Barricades, Signage, etc)					5,000
Alamos Neighborhood Hydrant Upgrade					13,000
	<b>338,132</b>	<b>555,363</b>	<b>509,000</b>	<b>358,129</b>	<b>490,000</b>