



Clark County Water Reclamation DISTRICT

OPERATING AND CAPITAL BUDGET



Fiscal Year 2023/24

July 1, 2023 – June 30, 2024

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Clark County Water Reclamation District
A Component Unit of Clark County, Nevada

OPERATING AND CAPITAL BUDGET



CLARK COUNTY WATER RECLAMATION DISTRICT
5857 East Flamingo Road Las Vegas, Nevada 89122
(702) 434-6600
www.cleanwaterteam.com

FOR THE YEAR ENDED JUNE 30, 2024

Prepared by the Financial Services Group Under the Supervision of
Charles Ocansey, Deputy General Manager/CFO

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INTRODUCTION



New buildings take shape on the campus of the Flamingo Water Resource Center



An updated dewatering system will be installed to further maximize the effectiveness of CCWRD's treatment processes.

Board of Trustees

Clark County is governed by a seven-member County Commission, elected from geographic districts on a partisan basis for four-year terms. Commissioners biennially elect a chairperson who serves as the Commission's presiding officer and appoint a county manager as its chief executive officer to carry out its policies. The Commission serves as the Board of Trustees for the Clark County Water Reclamation District.



Tick Segerblom
Chair

Justin Jones
Vice-Chair



Michael Naft

Marilyn Kirkpatrick

Ross Miller

William McCurdy II

James B. Gibson

District Administrative Officials

Thomas A. Minwegen	General Manager
Daniel Fischer	Deputy General Manager, Plant Operations and Laboratory
Shawn Mollus	Deputy General Manager, Engineering and Construction
Richard Donahue	Assistant General Manager, Collection System
Charles Ocansey	Deputy General Manager/CFO
Brenda Pappas	Deputy General Manager, Human Resources and Customer Care
Srinivas Chundu	Chief Information Officer
David Stoft	General Counsel

About Clark County Water Reclamation District

District Formation

Created by judicial decree in 1954, the District operates as a general improvement district under Nevada Revised Statute (NRS) 318. Through a series of legislative actions, the District's service boundaries were set to include all unincorporated areas of Clark County. The purpose of the District is to ensure the collection, treatment and reclamation of wastewater so it can safely be returned to the environment.

The District has been granted the authority to levy taxes, sell bonds, create assessment districts, and the right of eminent domain. The District's bond covenants provide that rates and charges be sufficient to cover operation and maintenance costs and general expenses, including principal and interest payments on outstanding bonds.

In January 2003, the District changed its name to the Clark County Water Reclamation District to better reflect its mission. The District's mission is to manage reclaimed water as a resource. The District's vision is to be known for the following: highly skilled and dedicated employees; excellent customer responsiveness; effective financial management; ethical and effective business practices; and sound business planning principles. Along with its vision, the District has the following strategic initiatives; provide infrastructure to keep up with the pace of growth; maintain and restore the treatment and collection systems to ensure continuing high-quality operations and service; and provide quality customer service.

Governance

The District is governed by the Clark County Commissioners, a seven-member board, who by statute serve as the ex officio Board of Trustees (the Board), for the District. The Board establishes policy, approve budgets and conduct public hearings to establish the rates and fees charged by the District. The District bills its rate payers, collects its revenues and establishes operations and capital funds. While given the statutory authorization to assess ad valorem taxes, the District has not done so, relying upon fees and charges to fund the operations, maintenance and capital programs. The District has the authority to levy taxes, sell bonds, create assessment districts, and the right of eminent domain. The District controls its own funds, separate from other County departments and agencies, and retains any excess operational funds at the end of each fiscal year for capital improvement projects.

The Organization

The Clark County Water Reclamation District is the largest wastewater agency in the State of Nevada, serving more than 255,400 business and residential accounts. The majority of the District's residential and commercial customers are within the Las Vegas Valley, which includes the world-famous resort corridor known as the "Las Vegas Strip." The District also serves the communities of Blue Diamond, Indian Springs, Laughlin, Moapa Valley, and Searchlight. The District has three water resource centers: Flamingo Water Resource Center, Desert Breeze Water Resource Center, and Laughlin Water Resource Center. All other facilities are treatment facilities.

The District's collection (network of pipes and pumps) system totals more than 2,315 miles of pipeline and 27 pumping stations to deliver the wastewater from the homes and businesses to one of the seven treatment facilities. An especially important aspect of the District's operation is the treatment facility serving the Las Vegas Valley. The largest of the District's facilities, (and largest in Nevada), ensures the wastewater meets high treatment levels allowing the reclaimed water to be discharged to the Las Vegas Wash and back into Lake Mead. Lake Mead is the drinking water source for more than 95% of the population and businesses in Clark County. The stringent treatment standards are set to protect the community's drinking water supply as well as the recreational uses of Lake Mead and the downstream communities along the Colorado River.

What We Do

Because water is our most precious natural resource, we have been reclaiming wastewater every single day since 1956. At the Clark County Water Reclamation District, our purpose is to manage reclaimed water as a resource. This means working hard to meet the reclaimed water needs of our community today and carefully planning for the role this precious resource will play in our future. We recycle 100% of our wastewater.

There are several different processes that wastewater undergoes before it is returned back into the environment. They all ensure that the quality of reclaimed water coming from us has been highly treated to meet strict water quality standards and can be safely returned to the environment or used in the community.

We make sure that this valuable resource is returned to our water cycle or reused for irrigation and industrial use. We believe that this is an appropriate and beneficial use of wastewater that was once only considered fit for disposal. Every drop of wastewater undergoes rigorous physical, chemical, and biological treatment processes to ensure that it is safe to return to the environment or suitable for use.

Reclaimed water is used in a variety of applications such as irrigation, power generation stations, and dust control. Reclaimed water is the right water to use for irrigation of large turf areas because by using reclaimed water, we save our drinking water for its intended purpose – drinking. Throughout the valley there are many areas where this water can be used for irrigation including golf courses, parks, and schools. Reclaimed water is also used at several power generation stations in our valley as a coolant for the generators. This is the oldest use of reclaimed water in the valley, with our first customer in 1946.

Current Operating Environment

The District receives an average flow of approximately 106 million gallons of wastewater per day (mgd) at its facilities. Each of the District's treatment facilities is issued a discharge permit from the Nevada Department of Environmental Protection (NDEP), specifying the treatment requirements. As stated above, the treatment requirements for discharging to the Las Vegas Wash and Colorado River are among the most stringent in the nation. Meeting the permit standards requires extensive laboratory testing and documentation to ensure that standards are met each day. The required reporting and documentation are required in compliance with the federal standards under the Clean Water Act.

GM Budgeting brief

FY 2023 has been a challenging year on many fronts. Supply chain, labor costs and shortages etc. disrupted a lot of the planning and managing of the District's CIP and Operations. Inflation also had a huge impact and affected the District adversely as well. These same factors continue to have a profound effect on operations going forward as shown in the district's budget.

This budget represents an overall 57% increase from the previous year's budget, driven by an ambitious capital improvement program (CIP). The CIP projects will support construction job opportunities. Attached to this report is the combined Capital and Operations & Maintenance overview and comparison to the last year.

Highlights:

Total Operating Revenues are projected to decrease 4% (\$207.5M) largely due to decreased estimate in new Connection Fees for FY24. Non-Operating revenues (excluding Capital Contributions) are projected to slightly increase 9% (\$38.3M).

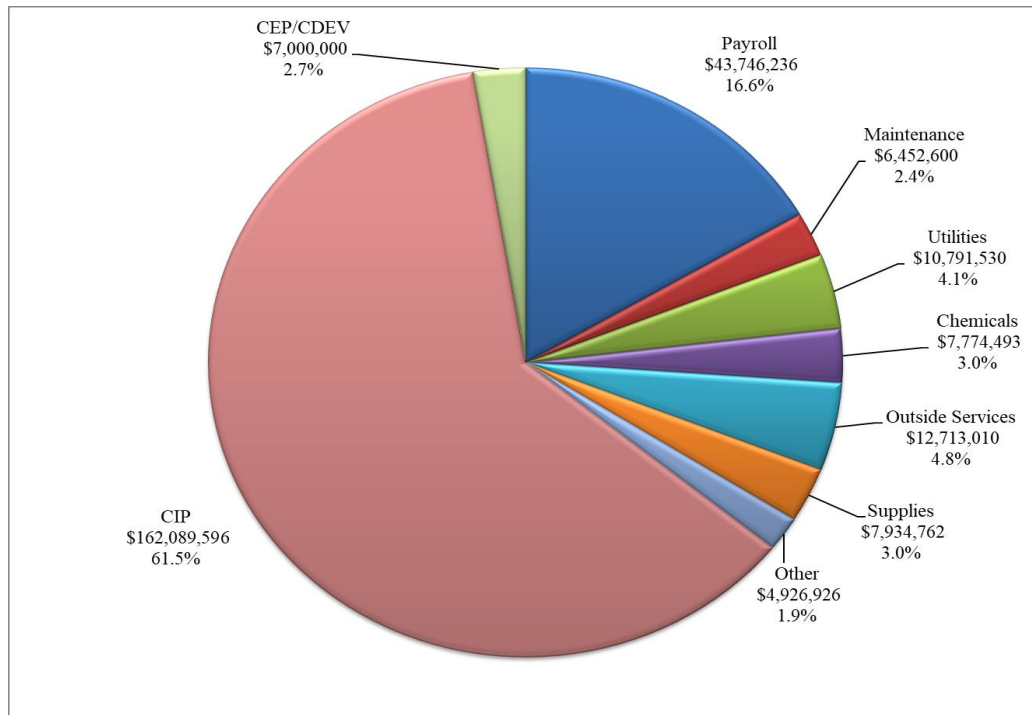
Total Operations and Maintenance Expenses overall are 14% higher than prior year (\$108M); These are driven primarily by increases in Utilities 35% with Electricity and Landfill Expense the main drivers. Total Chemicals up 39% YOY due to inflationary pressures and higher concentration/loading, leading to more chemicals and higher treatment costs. Rapid Response is also up 220% YOY. Age of the plant and assets are responsible for increase in Rapid Response as part of the Asset Management program.

Capital program will be higher year over year 81% (\$305.9M). The District's Reserve Policy Fund Balance is \$167.3M and currently has an outstanding Debt of \$367.6M with an annual Debt Service (P&I) of \$32.3M. The District also has proposed additional debt of \$340M paying only interest in FY24 then with an additional annual Debt Service (P&I) of \$21.8M.

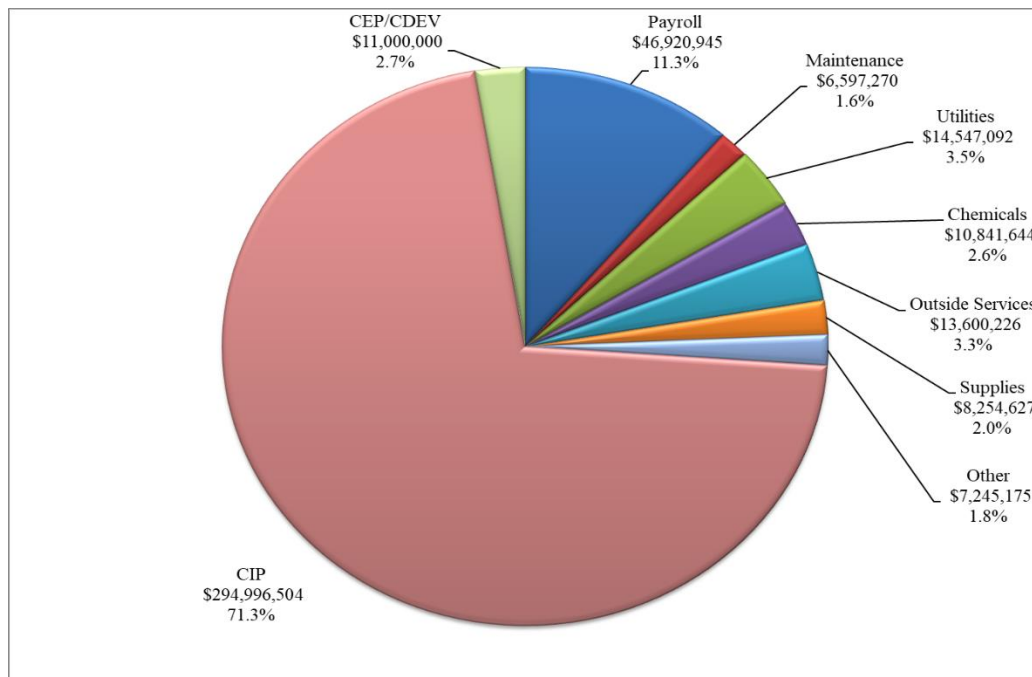
A master expansion plan for the Flamingo Water Resource Center was completed in 2019 to meet the projected capacity requirements of 150 MGD average annual flow by 2025 and 180 MGD average annual flow by 2055. This work will occur in two major phases of construction as flows increase. In FY2022 construction began at the sites for the new headworks facility, primary and secondary clarifiers, and sludge handling facilities. Construction on these three major projects will continue through FY2025.

The District complies with all regulatory permits and requirements for collection and treatment operations, fulfilling its significant role in reclaiming over 100 MG a day of Return Flow Credits to Lake Mead in serving our customers and community.

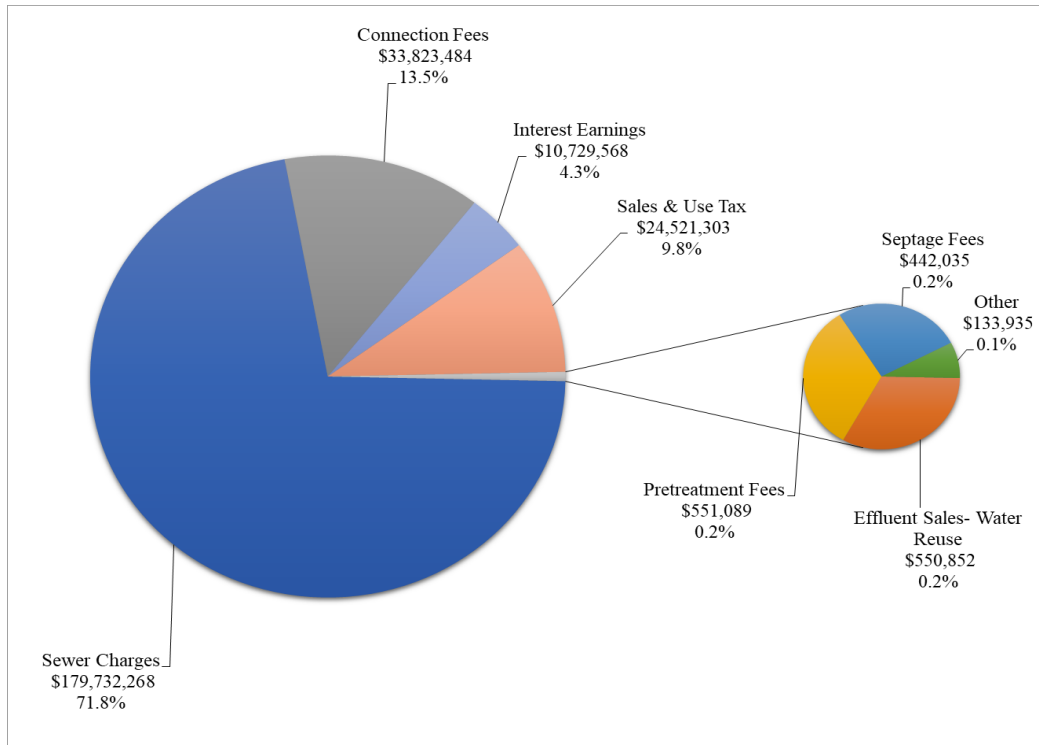
FY 2023 Uses Budget



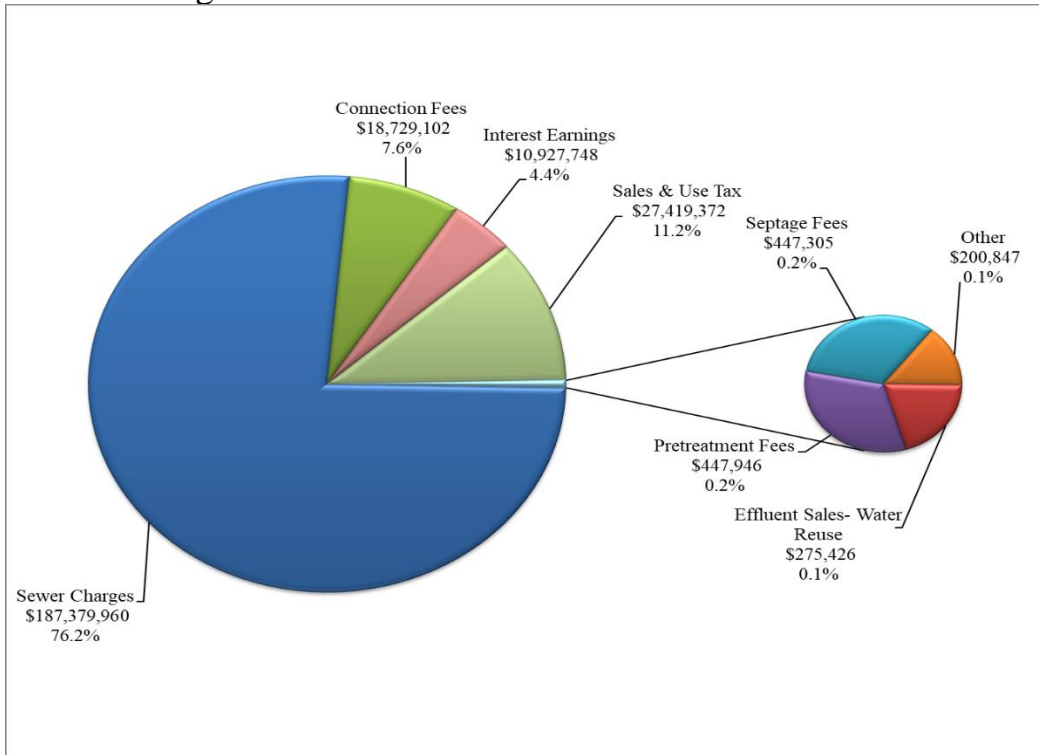
FY 2024 Uses Budget



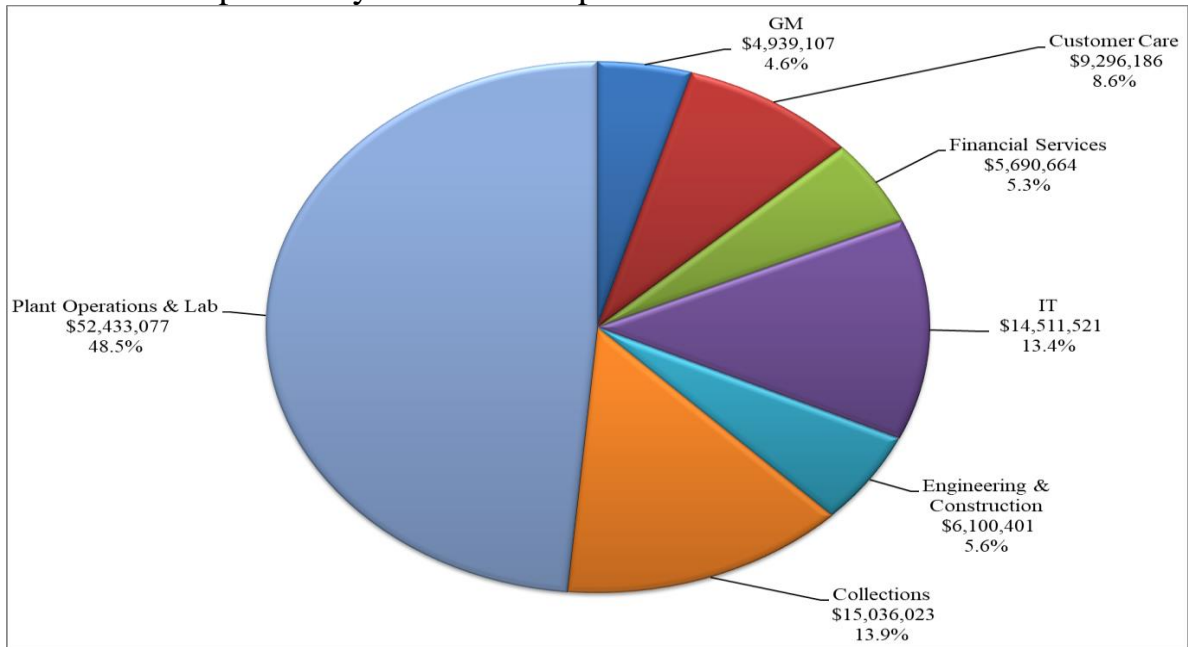
FY 2023 Sources Budget



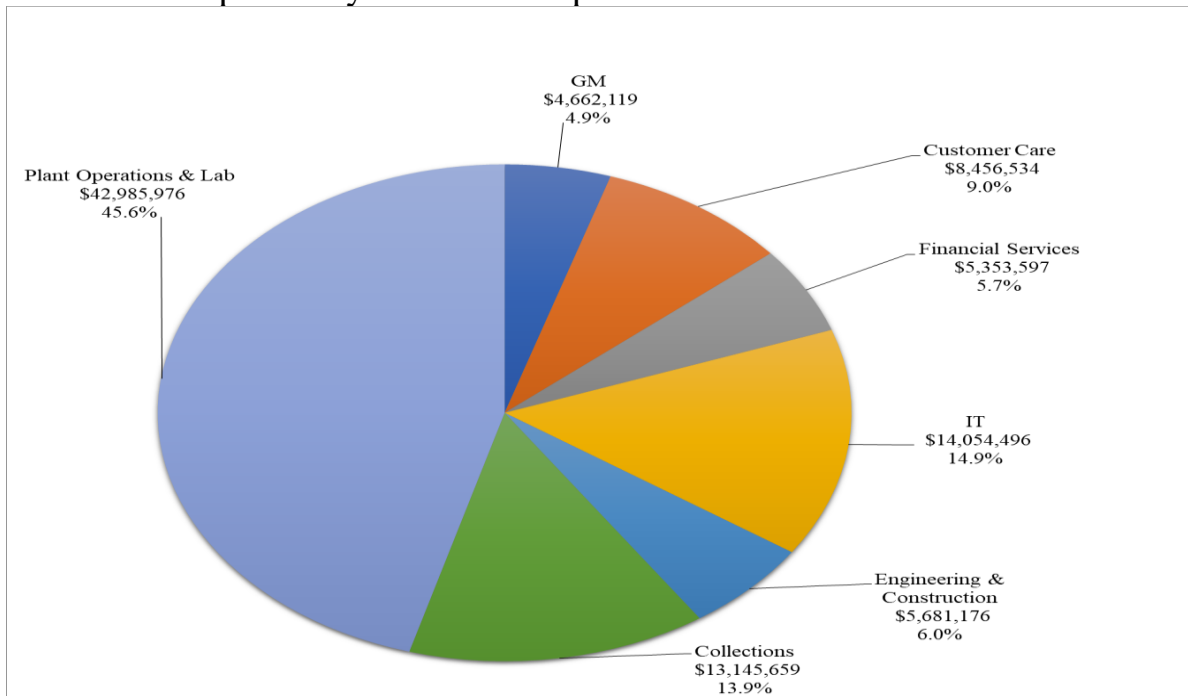
FY 2024 Sources Budget



FY 2024 O&M Expenses By Service Group



FY 2023 O&M Expenses by Service Group



THOMAS A. MINWEGEN
 General Manager
 TM:tm

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Strategic Initiatives

The Clark County Water Reclamation District's Strategic Initiatives:

- PROVIDE INFRASTRUCTURE TO KEEP UP WITH THE PACE OF GROWTH
- MAINTAIN AND RESTORE THE TREATMENT AND COLLECTION SYSTEMS TO ENSURE CONTINUING HIGH-QUALITY OPERATIONS AND SERVICE
- PROVIDE QUALITY CUSTOMER SERVICE

Customer Bill of Rights	Our customers are entitled to:
<ul style="list-style-type: none">• A clear and understandable bill for the sewer service provided by the District.• The option to pay their bill in quarterly installments.• Receive full and undivided attention each time the customer chooses to contact us.• An opportunity to speak with a Customer Service Supervisor if they believe the bill is not accurate. A billing determination appeal may be requested with the Financial Services Manager.	<ul style="list-style-type: none">• An opportunity to contact Customer Service staff with any questions regarding the bill and receive prompt and courteous responses.• A secure website for account and payment information.• Service shall not be shut off for non-payment of sewer service or repair charges, ever.• The right to request monthly payment options, available to low-income customers.• The right to request an on-site inspection of the fixture count (commercial customers).

District Strategic Planning Process

Staff and managers play an active role in the strategic planning process by identifying problem areas, defining plans for addressing various issues within each department. The internal process includes the development of goals and objectives, performance measures, and accomplishments which are included in the department's operating budget detail. The strategic plan is monitored by staff on an ongoing basis to ensure compliance and implementation.

The Five-Year Capital Improvement Plan was developed as part of the Clark County Water Reclamation District's strategic planning process. This plan, combined with the annual Budget, and the department's strategic goals and objectives make up the District's annual planning documents. Together these documents form a business plan, which is intended to successfully guide operations in meeting the overall mission of the District.

The Five-Year Capital Improvement Plan most directly addresses the District's commitment to meeting the needs of the community and providing necessary facilities to meet Federal and State water quality standards with the construction of new infrastructure, and the rehabilitation of existing infrastructure.

During the 2024 planning process, the District identified major issues facing the District and the citizens of Clark County: *Water Resources, Regulatory Compliance, Infrastructure Maintenance and Community Involvement*.

Water Resources

The District operates under permits from the Nevada Department of Environmental Protection (NDEP). The permits require that all water treated by the District meet certain standards. The District is currently meeting all environmental standards.

In an effort to provide higher levels of treatment to the citizens of Clark County, the District has initiated expansion or rehabilitation projects in Indian Springs and Searchlight. These projects will bring new technologies and processes than what is currently being utilized in these communities. Additionally, the District completed construction of a new plant in Moapa Valley, providing a higher level of treatment. The higher level of treatment means that the community's valuable water resource will be more protected.

Regulatory Compliance

The District treatment plants are following the National Pollutant Discharge Elimination System permits. Future water quality goals will require enhanced treatment, particularly regarding nitrogen and phosphorus. Lake Mead has a history of algae problems that may be exacerbated by effluent discharge in the Las Vegas Wash even though the concentrations are less than mandated. The District is committed to mitigating negative effects on Lake Mead water quality. Nitrogen and phosphorus concentrations are currently regulated, and in the future, salinity levels may also be regulated. Salinity levels in Las Vegas effluents are particularly high due to the number of water softeners used by the residents and hotels.

The NDEP and Environmental Protection Agency require very specific and detailed reporting of water sampling and sewage excursions. These reports are required to maintain the permit. Additional information technology is being acquired to ensure complete and timely compliance with state and federal reporting requirements.

Infrastructure Maintenance

Compared to metropolitan areas of similar size, the wastewater sewer pipeline infrastructure in Southern Nevada is relatively new. Most of the pipeline inventory in the collection system is less than 50 years old. This allows the District to concentrate on new development and system expansion rather than maintenance and rehabilitation. District management has shifted focus to a proactive program of pipeline rehabilitation. Regular inspection of the entire system is required, and the District routinely rehabilitates sewer pipes in need of replacement or repair. This will necessitate increased funding allocations for staffing and equipment for field maintenance operations.

Community Involvement

The increasing awareness of water supply and water quality related issues have combined to generate more public interest in wastewater treatment in general and, more specifically, District operations and projects. Over the last few years, the District's plans for improved treatment processes and facilities at both the larger facilities serving the Las Vegas Valley customers as well as the facilities in the communities of Indian Springs, Moapa Valley and Searchlight have all generated more interaction and communications with customers. Extensive rehabilitation work on the collection system has required increased interaction with the community and stakeholders regarding traffic and construction impacts from these projects.

Facilities

The District has treatment facilities in many areas of Southern Nevada/ Each of these facilities is designed to protect public health and the environment and to meet our goal to be a good neighbor.

Flamingo Water Resource Center

Our main facility is located at the east end of Flamingo Road, in what used to be a remote area of the valley. Now, schools, churches and thousands of homes are in the immediate north and south areas of the plant property. Open houses are held each year for the neighbors to learn more about the operations and see the treatment plant for themselves. The open house events enable the residents to see the large and complex operations, as well as enable staff to engage the customers in a direct dialogue and answer their questions. The tours of the plant, especially the completed odor control projects, serve to inform and educate an interested audience. Currently, the facilities can treat up to 150 million gallons per day to meet the needs of the community.

Indian Springs Treatment Facility

The Clark County Water Reclamation District took over the sewer and wastewater treatment system in Indian Springs from a private owner in 2005. Since that time, the District has made significant investments in the community by repairing and expanding the collection system, as well as building a new wastewater treatment facility. Stimulus funds were obtained to assist with the funding of the project, allowing service to be extended to Creech Air Force Base. The new treatment facilities provide a higher level of treatment, therefore improving the environmental quality of the community.

Laughlin Water Resource Center

Located one mile west of the Laughlin gaming district, the Laughlin Water Resource Facility is an 8 million gallons per day (mgd) biological treatment center. Utilizing modern technology and equipment, the Laughlin Water Resource Center has been serving the town of Laughlin since 1985.

Moapa Valley Treatment Facility

The communities that make up the Moapa Valley area recognize the need to adopt wastewater treatment and water conservation practices for the greater good of the Valley's residents and the environment. The Moapa Valley Water Resource Center was constructed at the old Overton ponds. Operation of the Moapa Valley Water Resource Center began in early 2010. The new treatment facility provides a higher level of treatment for the Moapa Valley and further protects the community's natural resources.

Searchlight Treatment Ponds

The Searchlight wastewater collection and treatment system has served the Searchlight community since its construction in 1976. Prior to that time, the collection and treatment of wastewater was provided through cesspools and septic tanks. The current system consists of 6 miles of sewer lines and one lift (or pump station) station, which pumps the area's wastewater to a central location for treatment.

Blue Diamond Treatment Ponds

The Blue Diamond wastewater collection and treatment system was originally built in 1940 in conjunction with the housing for the Blue Diamond gypsum mine. In 1987, the State of Nevada asked the Clark County Sanitation District (our previous name) to assume responsibility for the wastewater system and, as a result, the District became involved with bringing the system into compliance with State and Federal regulations.



Budget Process and Preparation

To prepare the budget, it is important that District administrators fully realize what the budget is and what it represents. It is also helpful to view the budget not only from the individual department's perspective, but also from an overall District perspective.

Simply stated, a budget is the District's Strategic Plan expressed in financial terms. The Strategic Plan outlines the District's mission, goals for the future, and strategies to achieve those goals. The budget request implements that plan by putting a dollar amount to the goals expressed in the plan and expansion or deletion of District programs.

The formulation of any budget is a complex process. Choices regarding goals, objectives and operational plans are made so the rate payers and the Board of Trustees can have faith that the District is acting in the most efficient and fiduciary manner. The key to making well-informed choices about allocating resources is planning. District staff who anticipate future needs for their department are best able to view the budget as a management tool, and to understand that budgeting is an essential, dynamic, and extremely influential process.

From a District perspective, budgeting serves several planning purposes, not the least of which is accountability to the rate payers and the Board of Trustees. Internally, it serves as a control process whereby revenue and expenditure data are collected and organized to aid management in planning and performance evaluation.

The District's challenge is to continue to deliver on its commitment to provide quality service at the lowest possible cost to its rate payers for wastewater conveyance, treatment, and disposal in a manner that promotes excellence in customer service, employee well-being, and protection of the environment.

Budget Process

The optimal allocation of resources is at the heart of municipal utility financial management. Budgeting is the process by which the District allocates these resources. The District budgets appropriations to carry out specific core processes and service objectives on an annual basis.

Benefits of the Budgeting Process

Provides standards against which actual performance can be measured. Budgets are a quantitative plan, which allows management to more objectively measure and control performance. If, for instance, a service center knows that the budgeted amount for supplies is \$1,000 per fiscal year, the manager is then able to monitor and control the expenses for supplies.

Provides managers with additional insight in actual District goals. Monetary allocation of funds is often the true test of the District's commitment to a particular goal. By providing managers with detailed line-item information, the budget process assists team leaders and managers by allowing the flexibility necessary to accomplish District goals.

Tends to be a positive influence on the motivation of personnel. District staff typically like to know what is expected of them and budgets clarify performance standards.

Causes managers to plan for current and future operations. To some extent, a budget forces managers to anticipate and forecast changes in the external environment. For example, an increase in chemical costs created by higher prices for ferric chloride may force the organization to seek an alternative chemical or plant process.

Improves top management's ability to coordinate the overall operation of the organization. Budgets are “blueprints” of the organization’s plans for the coming year and greatly aid senior management in coordinating the operations and activities of each business center or department.

Enables management to recognize issues in time to take necessary corrective action. For example, if expenses are substantially ahead of the budgeted amount, management will be alerted to make changes that may realign actual costs with the budget for the remainder of the fiscal year.

Facilitates communication throughout the organization. The budget improves management’s ability to communicate objectives, plans and standards of performance. Budgets are helpful to managers by letting them know how their operations relate to other service centers within the District. Also, budgets tend to indicate an individual manager’s responsibility and improve his/her understanding of the organization’s goals.

Helps managers recognize when change is needed. The budgeting process requires managers to carefully and critically review the organization’s operations to determine if its resources are being allocated to the right activities and programs.

The District employs a “zero based budget” model in support of the District’s strategic initiatives. Budget preparation begins in December with an analysis of the District’s strategic initiatives, current financial condition, and projections for future revenues. The District Executive Team is comprised of the District General Managers and Assistant to the General Managers. The Team meets to review the information and determine a target level for projected expenses. The Business Services staff then prepares and distributes budget instructions to each department for use in preparing line-item budgets and budgets for capital equipment purchases and replacement. The instructions contain definitions of key words and concepts, expense guidelines and factors, users guide for the budget software, and a list of accounts and their definitions. Each unit also receives line-item worksheets, which show historical year-end balances, current budgets, and current expenses. Training is offered to those who are unfamiliar with the budget development process.

Each team leader within a service center is responsible for developing initial information, which will generate the operating expense budget, except salaries and benefits. Business Services staff prepare estimates for regular salaries and benefits and any additional pay (overtime, etc.) based on information supplied by the team leaders. In December, Business Services staff begin to review and analyze proposed budgets, including new positions, capital requests and line-item justifications. Meetings are held with department managers to discuss requests and adjust meet target figures. Capital items are also prioritized at these meetings. The adjusted information is compiled and subjected to management review. Between April 15 and the third Tuesday in May, the public has the opportunity to review the tentative budget and submit any comments to the governing body. A special public hearing, per Nevada Revised Statutes (NRS), is set for the third Tuesday in May. Prior to June 1, the County submits to the Nevada State Department of Taxation the tentative budget for the next fiscal year, commencing on July 1. After all changes have been noted on the public record and hearings closed, the County Commission,

ex officio Board of Trustees, adopts the budget by June 1. Copies of the final budget are available for public inspection at the District.

The final budget is fully integrated on July 1 with the District's accounting system. The statutory level of budgetary control is at the function level. For the District, this is at the total District level for each classification; salaries, benefits and services and supplies. Control is maintained at the line-item level through the use of a purchase order system. Budgetary performance is measured by line-item budget variance reports, which are distributed monthly. Additional controls include daily monitoring of proposed expenses. All the Operations and Maintenance budgets lapse at the end of the fiscal year.

Formal adjustments to the budget during the year are accomplished through an augmentation process prescribed by Nevada Revised Statutes. The augmentation process requires the Board of Trustees to approve increases to appropriations above the levels originally approved. A letter is then sent to Clark County to include in the quarterly report to the State of Nevada Department of Taxation. This process is revenue driven; therefore, total appropriations cannot be increased without additional, previously unbudgeted resources being clearly identified.

Public Budget Document

The District has applied for the Distinguished Budget Presentation Awards Program to the Government Finance Officers Association (GFOA) a budget document designed for staff and the public. The budget document serves as a reference for the District's current fiscal year financial and operational goals.

DISTRICT BUDGET CALENDAR

FISCAL YEAR 2023-24

NOVEMBER 3, 2022	<ul style="list-style-type: none"> • Receive Budget Packet including instructions and calendar
NOVEMBER 7, 2022	<ul style="list-style-type: none"> • Budget Application available for use (All TL users are given full access to application)
DECEMBER 15, 2022	<ul style="list-style-type: none"> • Vehicle /Heavy equipment requests – Due to Fleet supervisor
DECEMBER 22, 2022	<ul style="list-style-type: none"> • Team Leaders to have operating budget (O&M) requests/capital equipment (CEP) requests completed and submitted to Department Managers (BCM) for review (TL access restricted to view only on Budget Application) • Draft of salary forecast loaded into the Budget Application • Copy of Water Quality & Stormwater Budget (Depts 50401000 & 50402000) due for District Review
JANUARY 5, 2023	<ul style="list-style-type: none"> • Department Managers to have operating budget requests reviewed and approved. (BCM access level restricted to view only on Budget Application) • Copy of Water Quality & Stormwater Budget (Dept 50401000 & 50402000) submitted to Clark County
FEBRUARY 1&2, 2023	<ul style="list-style-type: none"> • O&M requests reviewed and approved by AGM/DGM for their respective departments. • CEP vs O&M Budget meetings • Final Salary Forecast loaded into Budget Application • Review and return Column #1 to County
FEBRUARY 6, 2023 – FEBRUARY 23, 2023	<ul style="list-style-type: none"> • Department budget meetings • Revenue forecast • Depreciation estimates provided by Accounting Dept (Feb. 22th)
MARCH 2, 2023	<ul style="list-style-type: none"> • O&M, CEP & CIP compiled for final review • Final approval of all budgets (O&M, CIP, CEP) – GM • Prepare pages with completed Column #2 & #3 for County
MARCH 9, 2023	<ul style="list-style-type: none"> • Draft Trustees Briefing Report –FY 2023-2024 Budget • All remaining users on Budget Application restricted to view only • <u>Submit completed column #2 & #3 to County</u>
MARCH 10, 2023	<ul style="list-style-type: none"> • Submission of “Tentative” Budget to Clark County
MARCH 28, 2023	<ul style="list-style-type: none"> • Preliminary Budget Hearing – BCC Chambers – 1:00 PM
APRIL 6, 2023	<ul style="list-style-type: none"> • AB330 forms due to County
APRIL 13, 2023	<ul style="list-style-type: none"> • File “Tentative” Clark County Budget with the State of Nevada • TBR To GM for Budget Hearing • Submission of 5yr CIP to Clark County (Including Narrative)
APRIL 17, 2023 MAY 1, 2023	<ul style="list-style-type: none"> • Submit “Final” District FY 23/24 Budget to Clark County • Final (Revised) Budget pages due to County
MAY 5, 2023	<ul style="list-style-type: none"> • Signed confirmation of Budget due to County
MAY 15, 2023	<ul style="list-style-type: none"> • Final hearings on Clark County Tentative Budget • Board approves Final Clark County FY 23/24 Budget
MAY 29, 2023	<ul style="list-style-type: none"> • Provide finance with FY23 goals
JUNE 1, 2023	<ul style="list-style-type: none"> • Final County Budget adopted on or prior to this date and filed with the Nevada State Depart of Taxation and the County Clerk
JUNE 26, 2023	<ul style="list-style-type: none"> • Submit proof of publication of the District’s summary fiscal reports to the State of Nevada on or prior to June 26th
JULY 31, 2023	<ul style="list-style-type: none"> • Provide finance with FY 2022 accomplishments

Key Performance Indicators

Performance measures and benchmarks are used to evaluate progress and to guide and direct future activities and programs.

A key responsibility of a municipal utility is to develop and manage programs, services, and their related resources as efficiently and effectively as possible and to communicate the results of these efforts to the stakeholders. Performance measurements, when linked to the budget and strategic planning process, can assess accomplishments on an organization-wide basis. When used in the long-term planning and goal setting process and linked to the municipal utility's mission, goals, and objectives, meaningful performance measurements assist its Board of Trustees, rate payers, and investors in identifying financial and program results, evaluating past resource decisions, and facilitating qualitative improvements in future decisions regarding resource allocation and service delivery.

Wastewater Services: Measuring Our Progress

The District's main function is to provide wastewater service and water reclamation to unincorporated areas of Clark County. The District is a self-supporting Fund. The costs of providing wastewater services to the customers on a continuing basis, is financed primarily through user charges.

The District's annual performance measures are reported to the Board of Trustees and the County Manager's office. As part of the District's internal dedication to providing the best possible service to the public, the plan works in cooperation with Clark County to contribute to and support the County mission.

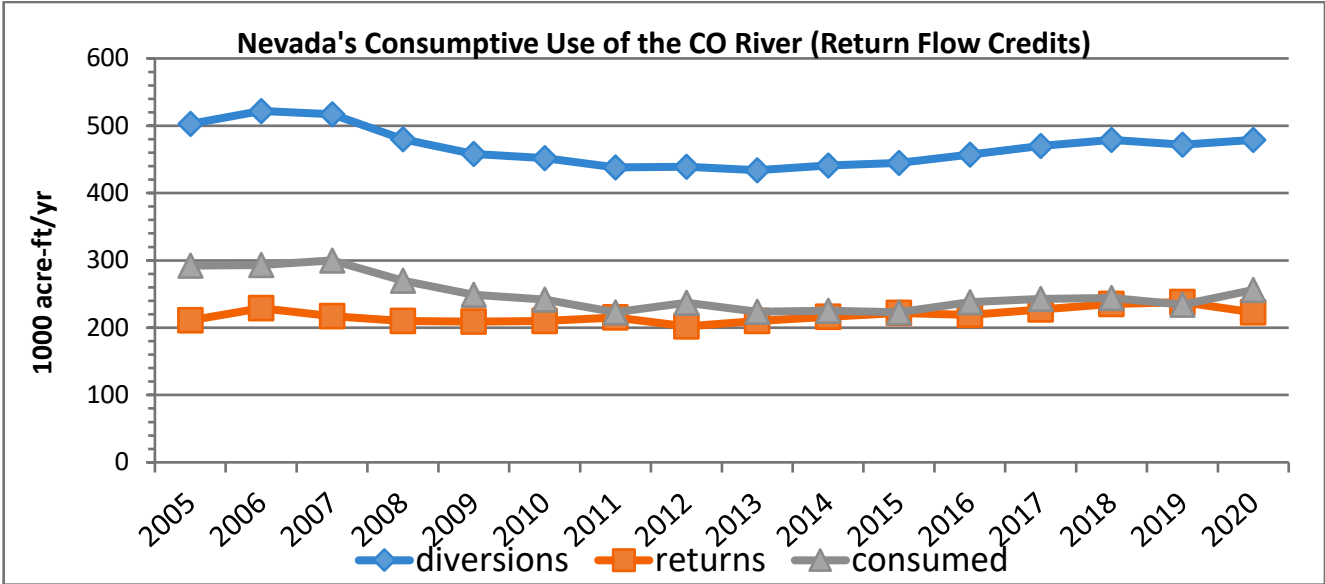
Protecting the Community from Health and Environmental Hazards

As population increases and water quality concerns are heightened, the District continues to protect the community from health and environmental hazards. The District has worked effectively to reduce the number of sanitary sewer overflows (SSO) in the County, as well as treating the wastewater to a higher level, thus releasing better quality water into Lake Mead.

- The District has over 2315 miles of collection piping. During fiscal year 2023, only 7 sanitary sewer overflows (SSOs) occurred. Continuous efforts to reduce the number of sanitary sewer overflows are underway -- enforcing best management practices during construction and conducting a large public outreach program addressing the two major causes of SSOs.
- The District treated over 35 billion gallons of wastewater during fiscal year 2023 at the Flamingo Water Resource Center, the Laughlin Water Resource Center and the Desert Breeze Water Resource Center. This means an average of nearly 100 million gallons a day of water was highly treated and recycled for reuse on golf courses or returned to Lake Mead for return flow credits.
- The District had 100% compliance with treatment quality standards or effluent quality standards during FY 2023.
- The District continued to remove phosphorus at very nearly the limit of technology.

RETURN FLOW CREDITS/WATER CARE CYCLE

The District’s mission is to serve the community by responsibly sustaining the water care cycle. The Return Flow Credit Program allows the community to take a gallon of water out of Lake Mead for every gallon of wastewater treated and returned to the Lake. The District’s role in this Program is critical to sustaining the region’s growth and development.



PROVIDE RELIABLE INFRASTRUCTURE & INCREASE PLANT CAPACITY

The District prioritizes maintaining and restoring the treatment and collection systems to ensure high-quality operations and service throughout unincorporated Clark County and outlying areas. The five-year Capital Improvement Program (CIP) is a financial commitment to preserving the community’s infrastructure. The District’s CIP program includes upgrading and rehabilitating facilities in all service areas.

The District proactively inspects and cleans all sewer lines in its service jurisdiction. Ongoing manhole and sewer pipeline rehabilitation ensures sewer infrastructure remains resilient and well-equipped to handle the Valley’s growing population and business needs.

Capital	FY 2024 Budget	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	Five Year Total
Capital Projects	\$ 294,996,504	\$ 357,651,510	\$ 288,174,166	\$ 151,852,388	\$ 148,571,215	\$ 1,241,245,783
Capital Equipment	\$ 11,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 39,000,000
Total	\$ 305,996,504	\$ 364,651,510	\$ 295,174,166	\$ 158,852,388	\$ 155,571,215	\$ 1,280,245,783

COMPLAINT INVESTIGATIONS/ODOR CONTROL & LINE STOPPAGES

The District is committed to enhancing residents’ quality of life by continually implementing, maintaining and upgrading odor control systems throughout the collection and treatment processes. The District dedicates a significant portion of every new construction project to odor control.

Additionally, The District’s collection system enables wastewater to flow through more than 2,315 miles of pipe throughout the community to the District’s treatment plant. A strategic preventative maintenance program ensures reliability by monitoring, cleaning, and proactively maintaining the collection system. In the event a blockage creates a sanitary sewer overflow, the District’s collection team mobilizes to remove the obstruction and restore system integrity.

District staff regularly test existing odor control facilities and research new technologies to employ. Odor complaints from residents are addressed promptly, with most reports being resolved in 24 hours or less.

Complaint Investigations		2020	2021	2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
1 Response to Line Stoppages	1 Sanitary Sewer Overflows - Public Property *	14	7	7	1	2	0	0	0	1	0	0	0	0	0	0	4
	2 Sanitary Sewer Overflows - Private Property	27	20	35	3	3	4	3	4	1	0	0	0	0	0	0	18
	3 Mainline Stoppages	5	9	11	0	0	1	3	3	0	0	0	0	0	0	0	7
	4 Sewer Stoppages on Private Property	121	103	79	13	3	6	6	5	4	0	0	0	0	0	0	37
	Total	167	139	132	17	8	11	12	12	12	6	0	0	0	0	0	66
2 Number of Odor Complaints Received and Responded	1 Odor complaints regarding the collection System	11	14	10	0	0	0	2	0	1	0	0	0	0	0	0	3
	2 Odor complaints originated on Private Property	103	72	38	2	3	5	2	6	4	0	0	0	0	0	0	22
	3 Odor complaint where nothing was found	17	10	15	1	0	0	2	1	1	0	0	0	0	0	0	5
	Total	131	96	63	3	3	5	6	7	6	0	0	0	0	0	0	30
Grand Total		298	235	195	20	11	16	18	19	12	0	0	0	0	0	0	96

* Sanitary Sewer Overflows per 100 miles = 0.17
 High Performing Agency Average per 100 miles = 2.00

SEPTIC CONVERSION PROGRAM

The Septic Conversion Program is an interagency agreement between the Southern Nevada Health District, the Cities of Henderson, Las Vegas, North Las Vegas, the Southern Nevada Water Authority and the District. The purpose of the Program is to improve groundwater quality and capture an additional water resource by converting septic tanks. Septic effluent contains nitrates, which pose multiple health risks if introduced to the community groundwater supply. Wastewater discharged from these septic tanks cannot return to Lake Mead for return flow credits. The District has begun its outreach to promote Septic System Conversion Pilot Program. Thanks to the Clark County Manager’s office and the Board of County Commissioners for allocating \$15M of the County’s American Rescue Plan Act (ARPA) funds.

REGULATORY COMPLIANCE

The District’s award-winning permit compliance has earned recognition from the National Association of Clean Water Agencies (NACWA) for nine years in a row. Every District treatment facility employs stringent monitoring and testing mechanisms to ensure regulatory standards are met or exceeded.

B. All Plants – June 2023 Permit (Influent/Effluent) Compliance

Facility	Permit Exceedances	Permit Compliance Points #	Percent Compliance*	^	Notes/Comments
Flamingo WRC	0	96	100%		
Desert Breeze WRC					not applicable, plant out of service
Laughlin WRC	0	137	100%		
Moapa Valley WTF	0	7	100%		
Indian Springs WTF	0	38	100%		all wells < the 10 mg TN/L permit limit
Searchlight Ponds	0	1	100%		
Blue Diamond Ponds	0	36	94%		

total number of numerical permit limits per month for which compliance is assessed

* goal is 100%, Percent Compliance = [(Permit Compliance Points – Permit Exceedances)/ Permit Compliance Points] [100%]

\$ Algae growth in the Blue Diamond Ponds continues to cause exceedances of permit effluent limits for CBOD. We are now attempting to control the growth with algacides.

D. Flamingo Water Resource Center (FWRC) – June 2023 Selected Performance Measures

measure, [purpose]	units	result	*	criterion
ferric chloride dose at the headworks, [H ₂ S control, phosphorus precipitation, coagulation]	avg. mg/L	8		≤ 15
anionic polymer dose at the headworks, [flocculation, settling]	avg. mg/L	0 #		≤ 0.2
alum dose at west filters, [precipitation, coagulation, phosphorus removal]	avg. mg/L	5.9		≤ 12
alum dose at membranes, [precipitation, coagulation, phosphorus removal]	avg. mg/L	5.1		≤ 8
UV dose at west campus [disinfection]	avg. mJ/cm ²	32		≤ 50
cationic polymer dose at the centrifuges, [dewatering]	avg. active lb/dry ton cake	11.4		≤ 15
sludge cake solids, [disposal efficiency]	avg. %	24.5%		≥ 23%
sludge cake removed, [disposal]	avg. wet tons/day	465		none

Primary polymer addition (anionic polymer dose at the headworks) is currently offline while we make system modifications.

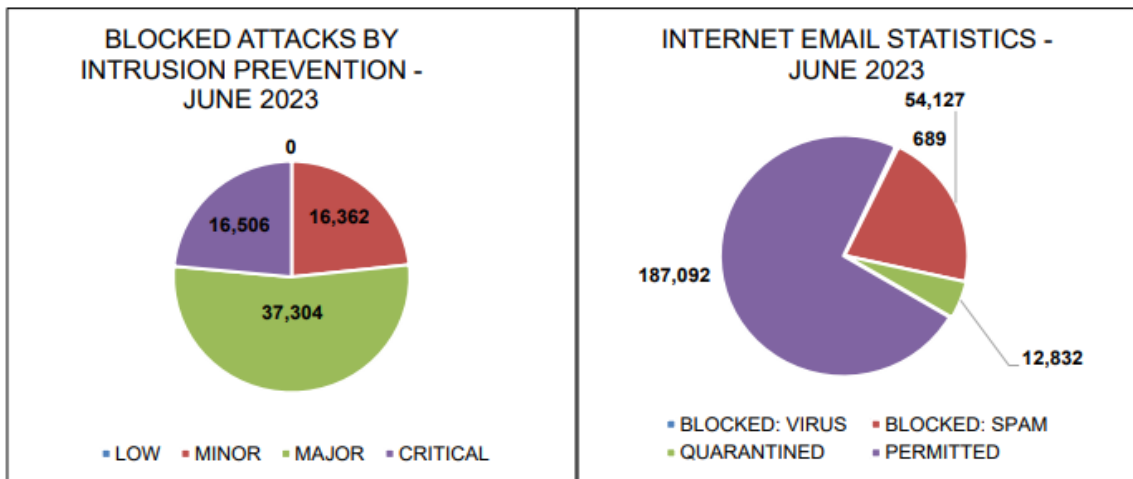
* Criterion was:	completely met	partially met	not met	none - no criterion
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CYBERSECURITY

The Department of Homeland Security categorizes wastewater treatment facilities as critical infrastructure. The District’s digital operations are secured with industry-leading protection against cyberattacks and malicious actors. In addition to these technical protections, the District regularly conducts organization-wide security tests and training to equip every employee with the knowledge to detect and prevent attacks.

E. Known Internet Attacks Repelled by Intrusion Prevention System (IPS) Network/Appliances

IPS FREQUENCY		2021	2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
IPS RESULTS JUNE 2023	LOW	4226	0	0	0	0	0	0	0							0
	MINOR	18014	3059	386	152	142	5931	17677	16362							40650
	MAJOR	7370	12825	110	101	78	13207	36008	37304							86808
	CRITICAL	1910	8153	26	9	78	5284	14947	16506							36850



ENVIRONMENT/PUBLIC HEALTH

The District is committed to protecting one of the region’s most valuable environmental resources: water. District facilities treat more than 100 million gallons of wastewater per day. This highly treated water flows through the Las Vegas Wash and into Lake Mead. The Lake serves as the drinking water source for more than 95% of the population and businesses in Clark County. The District’s role in the water care cycle protects the community’s water supply, the recreational uses of Lake Mead, and downstream communities along the Colorado River.



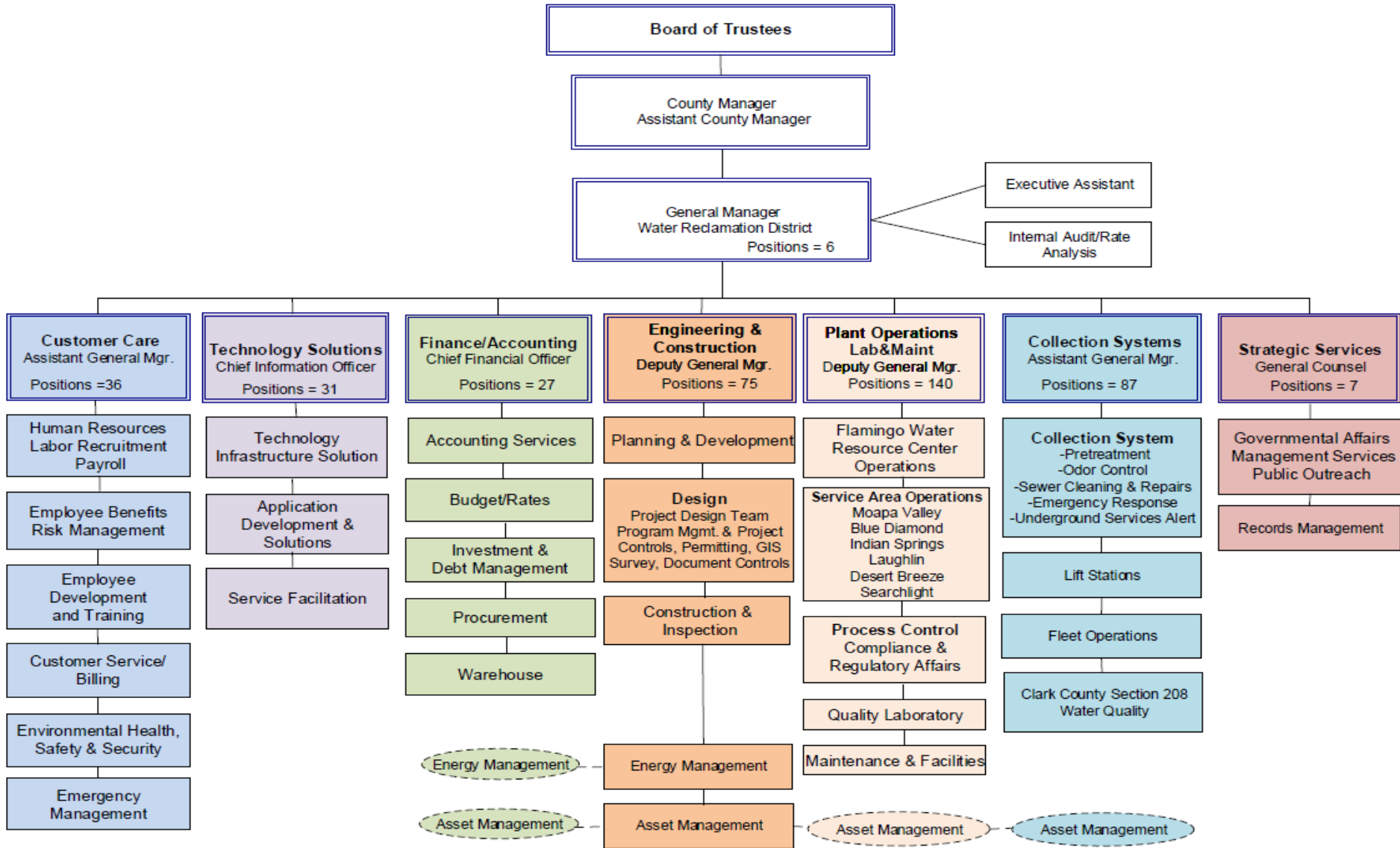
**Water Reclamation
2023 Executive Summary**

MEASURES	June					Annual					2022-2023 % Δ
	2022	2023	2019	2020	2021	2022	Projected 2023	2022-2023 % Δ			
Sanitary Sewer Overflows (SSO's)											
Number of SSO's	0	1	7	14	7	7	8	14.29%			
Average of past 3 years	0.7	0.3	6.3	5.3	9	9.3	9.3	0.00%			
National Standard	3.4		40.8	40.8	40.8	27.2		-100.00%			
Odor Complaints											
Total	6	5	85	130	96	63	58	-7.94%			
Collection system	0	0	5	11	14	10	4	-60.00%			
Private system	2	4	69	102	72	38	44	15.79%			
Unknown source	4	1	11	17	10	15	10	-33.33%			
Average Daily Flows, Influent (MGD)											
FWRC Avg Daily Flows, Influent (MGD)	106.7	106.339	106.02	99.422	105.639	106.434	106.924	0.46%			
DBWRC Avg Daily Flows, Influent (MGD)	0	0	0	0	0	0	0	0.00%			
LWRC Avg Daily Flows, Influent (MGD)	1.701	1.751	1.989	1.65	1.66	1.69	1.671	-1.09%			
Searchlight Treatment Ponds Avg Daily Flows, (MGD)	0.042	0.042	0.039	0.032	0.035	0.042	0.041	-1.43%			
Mopaa Valley Treatment Fac. Daily Flows, (MGD)	0.142	0.147	0.165	0.167	0.164	0.268	0.154	-42.77%			
Blue Diamond Treatment Ponds Avg Daily Flows (MGD)	0.009	0.015	0.013	0.017	0.018	0.014	0.014	-1.43%			
Indian Spngs Treatment Fac. Avg Daily Flows (MGD)	0.101	0.15	0.115	0.113	0.12	0.099	0.116	17.56%			
Average Daily Reclaimed Water (MGD)											
FWRC Average Daily Reclaimed Water (MGD)	10.788	9.463	6.984	7.613	9.227	10.182	9.931	-2.46%			
LWRC Average Daily Reclaimed Water (MGD)	0	0	0	0.763	1.246	0.339	0	-100.00%			
DBWRC Average Daily Reclaimed Water (MGD)	0	0	0	0	0	0	0	0.00%			
Accounts											
Number of Residential	245,865	252,690	258,981	236,428	242,545	249,128	249,350	0.09%			
Number of Commercial	9,538	9,663	9,334	9,334	9,454	9,599	9,607	0.09%			
Connection Fees Paid (SDA's)											
Residential	\$969,904	\$1,023,030	\$7,443,143	\$8,113,344	\$19,489,966	\$10,573,368	\$8,434,222	-20.23%			
Commercial	\$3,646,768	\$1,250,310	\$14,797,625	\$17,369,364	\$22,638,694	\$18,601,152	\$10,903,132	-41.38%			
Capital Plan											
Active Engineering Consultant Contracts	52	49	23	44	51	48	52	8.33%			
Contract Value (consultants)	\$103,606,407	\$114,113,686	\$38,318,518	\$97,265,869	\$104,609,048	\$113,678,708	\$116,413,686	2.41%			
Active Construction Projects	17	26	22	16	26	20	32	60.00%			
Contract Value (construction)	\$245,723,293	\$817,200,506	\$108,068,056	\$146,355,451	\$231,544,490	\$286,067,134	\$886,629,454	209.94%			
Construction Projects Outreach											
Inquiries	6	3	30	35	165	71	92	29.58%			
Water Quality											
Industrial Site Stormwater Inspections	28	29	884	564	615	344	376	9.30%			
Construction Site Stormwater Inspections	144	136	1,703	1,615	2,409	1,879	1,670	-11.12%			
Stormwater complaints	42	30	376	437	457	424	418	-1.42%			



Concrete is pumped into the foundation of a new treatment facility at the Flamingo Water Resource Center

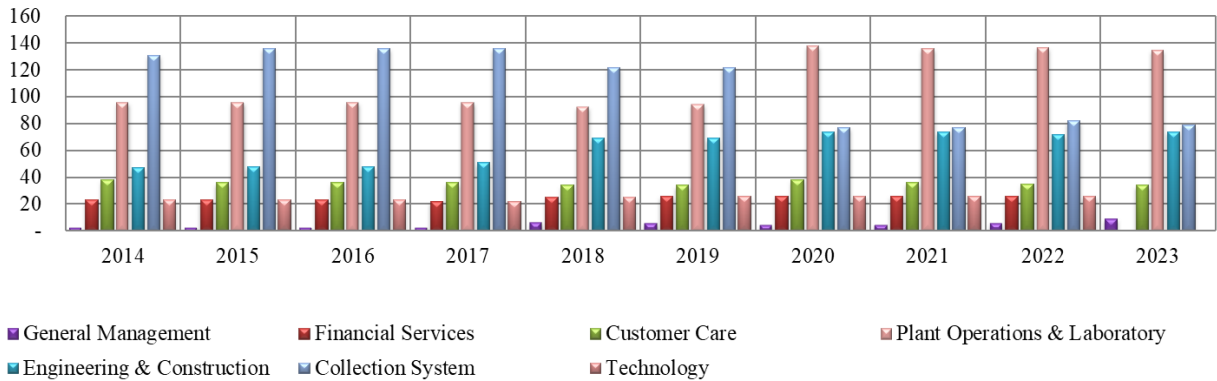
CCWRD Organization Chart



Summary of Position Information

The District’s FY 2023-24 operating budget includes funding to support 409 full time employees. Listed below is the allocation of employees by function followed by the FY 2023-2024 position control list. There were eleven new positions Administrative Specialist (3), Financial Analyst (3), Assistant Engineer, IT Security Administrator, Dept Systems Admin & Water Quality Specialist (2).

Service Centers	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Management & Strategic Services	3	3	3	7	6	5	5	6	9	13
Financial Services	23	23	22	25	26	26	26	26	27	27
Technology Services	19	19	20	21	25	25	26	26	30	31
Customer Care	36	36	36	34	34	38	36	35	34	36
Plant Operations & Laboratory	96	96	96	93	95	138	136	137	135	140
Engineering & Construction	48	48	51	69	69	74	74	72	74	75
Collection System	136	136	136	122	122	77	77	82	79	87
Total	361	361	364	371	377	383	380	384	388	409



Accountant I	2	Sr Business Systems Analyst	2
Accountant II	2	Sr Civil Engineer	9
Administrative Secretary	2	Sr Electrician	2
Administrative Specialist	10	Sr Engineering Technician	1
Analyst	1	Sr Financial Analyst	3
Applications Supervisor	3	Sr Financial Office Specialist	2
Asset Technician	1	Sr GIS Analyst	1
Assistant Maintenance & Operations	1	Sr HVAC Mechanic	1
Assoc Engineer	16	Sr Management Analyst	1
Asst Engineer	7	Sr Office Specialist	1
Asst Gen Mgr	3	Sr Programmer Analyst	4
Auto & Equipment Specialist-CDL	3	Storekeeper	3
Auto & Equipment Technician II-CDL	1	Supervisor Electrician	1
Automotive Parts Worker	1	Supv Construction Mgt Inspector	4
Automotive Service Worker	1	Sustainability Program Administrator	1
Construction Compliance Officer	1	Systems Programmer II	3
Construction Mgt Inspector	2	Systems Technician I	3
Construction Project Management Supervisor	1	Water Quality Compliance Manager	1
Dep Gen Mgr - Opn/WRD	5	Water Quality Specialist II	2
Departmental Fiscal Services Administrator	1	WRD Assistant Manager	4
Dept Systems Admin	6	WRD Billing Inspector	7
Dept Systems Coordinator	1	WRD Chemist I	3
Electrician	4	WRD Chemist II	8
Employee Benefits Coordinator	2	WRD Compliance & Reg Aff Admin	1
Engineering Technician I	1	WRD Compliance & Regulatory Affairs	1
Engineering Technician II	2	WRD Control Systems Analyst II	4
Executive Assistant	1	WRD Control Systems Engineer	1
Facility Maintenance Technician	1	WRD Control Systems Technician II	3
Financial Analyst II	1	WRD Facility Maintenance Technician (CDL)	3
Financial Systems Analyst I	2	WRD Fleet Supervisor	1
Genl Mgr Water Reclam Dist	1	WRD Inspector I	3
GIS Analyst II	1	WRD Lab QA Officer	1
GIS Technician II	2	WRD Lab Sample Custodian	1
HVAC Mechanic	2	WRD Laboratory Manager	1
Information Technology Asset & License Administrat	1	WRD Maintenance Manager	1
Information Technology Security Administrator	1	WRD Mech Tech I	6
IT Customer Support Specialist I	2	WRD Mech Tech II	12
Laboratory Supervisor	1	WRD Mech Tech III	8
M12	1	WRD Permit Technician	4
Maintenance & Operations Supervisor	2	WRD Plant Ops Manager	2
Management Analyst I	3	WRD Pretreatment Coordinator	1
Management Analyst II	1	WRD Pretreatment Inspector	2
Manager	1	WRD Pretreatment Technician	4
Manager Design Engineering	1	WRD Process Control Coordinator	1
Manager Technical Support	1	WRD Safety Officer	1
Materials Controller	1	WRD Safety/Security Specialist	2
Mgr Engineering	2	WRD Sample Custodian Coordinator	1
Office Specialist	2	WRD Security Systems Coordinator	1
Operations Administrator	1	WRD Senior Chemist	2
Plan Checker II	2	WRD Sr Billing Inspector	2
Planner	3	WRD Sr Control Systems Analyst	1
Principal Accountant	1	WRD Sr Control Systems Technician	1
Principal Auditor	1	WRD Sr Inspector	10
Principal Civil Engineer	6	WRD Supv Systems Administrator	1
Principal Financial Analyst	1	WRD Technician	1
Principal Management Analyst	2	WRD Utility Billing & Inspections Supervisor	1
Principal Planner	1	WRD Utility Finance Manager	1
Programmer Analyst I	1	WRD Utility Human Resource Services	1
Programmer Analyst II	1	WRD Utility Rate Analyst	1
Project Planner Scheduler	4	WRD Wastewater Coll Sys Manager	1
Purchasing Administrator	1	WRD Wastewater Coll Sys Operator	7
Purchasing Analyst II	2	WRD Wastewater Coll Sys Supervisor	5
Purchasing Specialist	1	WRD Wastewater Coll Sys Technician I	21
Records Program Administrator	1	WRD Wastewater Coll Sys Technician II	17
Senior Accountant	3	WRD Wastewater Plant Operator	12
Senior Attorney	1	WRD Wastewater Plant Opns Specialist	12
Senior Human Resources Analyst	3	WRD Wastewater Plant Opns Supervisor	7
Senior Purchasing Analyst	2	WRD Wastewater Plant Opns Technician I	11
Senior Systems Technician	1	WRD WW Mechanical Maintenance	1
Skilled Trades Worker	2	WRD WW Mechanical Maintenance Supervisor	2
		WRD WW Plant Operations Technician II	8



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**Clark County Water Reclamation District
Nevada**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

GFOA BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to Clark County Water Reclamation District for its annual budget for the fiscal year beginning July 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets certain criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. The award for fiscal year beginning July, 1, 2022 is currently in review and pending.



EXECUTIVE SUMMARY



Budget Summary

The District's Fiscal Year July 1, 2023 – June 30, 2024 (FY 2024) Operations & Maintenance (O&M) and Capital Budgets provide funding to support the collection, treatment, and reclamation of commercial and residential wastewater for the service area. As an industrial operation, the District continues to have greater expenditures for capital infrastructure, power and chemicals.

The FY 2024 budget addresses the needs of the District's rate payers and the general public and will allow the District to meet its obligation in protecting the public health and providing reliable collection and treatment systems. With continued teamwork and sound fiscal management, the District will continue to be able to plan and prepare for the future proactively, effectively and responsibly.

The District currently has Restricted and Designated Unrestricted Cash Reserve Funds which are available for appropriation based on the criteria stated in the District's Reserve Policy. Restricted Reserve Funds total \$32.5 million. The Designated Unrestricted Reserve Fund includes an Operations and Maintenance Fund; Capital Repair and Replacement Reserve; Capital Expansion Fund; Budget Stabilization and Natural Disaster Reserve; Other Post-Employment Benefits (OPEB); and Workers' Compensation Insurance Fund Reserves totaling \$134.9 million. The total amount of Reserve Funds for FY 2023 is \$167.3 million.

Fund and Fund Structure

The Water Reclamation District is a municipal utility and operates in a self-supporting manner, much like private enterprises. Operating costs (expenses, including depreciation) are financed through user charges, which are the primary source of revenue for the District. The acquisition and improvement of physical facilities required to provide wastewater conveyance and treatment services are financed from existing cash resources, connection fees, sales tax, bond or loan proceeds and grant proceeds. As a municipal utility, all the District's funds are subject to appropriation. In general, operating revenues are used to pay for operating, maintenance and repair expenses and non-operating revenues are used for non-operating expenses, such as capital rehabilitation and expansion projects.

Accrual accounting is employed whereby revenues are recognized when earned and expenses are recognized when incurred, except for principal and interest on long-term debt, which is recognized when due. As with private enterprises, demand for services determines the appropriate level of revenues and expenses. Increased demands for services cause higher expenses to be incurred and may result in higher revenues. The District can augment the budget, if necessary, with Board approval.

Priorities and Issues

PUBLIC EDUCATION INITIATIVE: “DON’T BE A PAIN IN THE DRAIN”

The “Don’t be a Pain in the Drain” campaign was initiated in 2006 with an initial focus on helping to reduce the amounts of fat, oil grease and grit (FOGG) from entering the sewer collection lines and causing stoppages. The FOGG component of the campaign, features the evil FOGG characters and the hero, Captain Can It, and can be seen on the website: www.paininthedrain.com



Clark County Water Reclamation District has expanded this award-winning campaign with the addition of two major areas: the reduction of construction debris within the collection system, and the proper disposal of prescription and over-the-counter medications. The District has implemented a contractor education program to keep the sewer lines free of construction debris. The program includes advertisements in local construction newsletters, fact sheets and other collateral materials. Information regarding the proper disposal methods is on the website, and fact sheets and demonstration materials are presented at public outreach events that show how to properly dispose of prescription and over the counter medicines safely in the garbage, rather than down the drain. Disposal boxes have been placed in all Las Vegas Metropolitan Police Department substations. By dropping off expired or unused medications at the substations, citizens are keeping the medicines off the streets and out of the water supply.



Personal wipes, baby wipes, cleaning wipes... they all work great! But these items should never be flushed down the toilet. Even those that are marketed as "flushable". These items do not break down in the water like toilet paper does and can cause clogs and stoppages. Only the 3 P's should go down the toilet... Pee, Poo and toilet Paper!

Q: *What is FOGG, and is it a*

A: FOGG is made up of fat, oil, very BIG problem! FOGG does not components are insoluble and have a liquid solution. When fat, oil and drain, they stick to the sewer pipe buildup that restrict the wastewater pipes to be cleaned more frequently, sooner than expected, and causes blockages that can result in sewer overflows.



problem?

grease, and grit, and it is a mix with water because its tendency to separate from a grease are poured down the walls creating layers of flow. This problem requires causes pipes to be replaced

Q: How does fat, oil, grease, and grit (FOGG) create a sewer blockage?



A: Fat, oil, grease, and grit in a warm, liquid form may appear to be harmless since they flow easily down the drain. However, as the liquid cools, the FOGG solidifies and floats to the top of the other liquid in the sewer pipes. The layer of FOGG sticks to the sewer pipes and over time, the flow of wastewater becomes restricted and can cause a backup or overflow. The gritty particles, including coffee grinds, eggshells, aquarium gravel, grain, rice, seeds, etc. get trapped in the greasy buildup, accelerating the problem rapidly.

Over time, FOGG accumulates in the sewer system in much the same way that cholesterol accumulates in our arteries. As FOGG builds in the pipes, wastewater becomes increasingly restricted. Suddenly, sometimes without warning, a sewer pipe backs up and overflows, similar to a heart attack. The result is a home flooded with sewage, or sewage overflowing in the street, where it flows – untreated – into area waterways.

Q: What products contain fat, oil, grease, and grit (FOGG)?



A: Fat, oil, grease and grit are natural by-products of the cooking and food preparation process. Common sources include food scraps, meat fats, cooking oils, lard, baked goods, salad dressings, sauces, marinades, dairy products, shortening, butter and margarine, coffee grinds, eggshells, grain, rice, seeds, etc. Anything put through the garbage disposal adds to the buildup.

Q: What can I do to keep fat, oil, grease, and grit (FOGG) out of the sewer and help prevent a grease related sewer overflow from occurring in my house or on my street?

A: Everyone plays a role in preventing FOGG from damaging our sewer system. The following easy tips can help prevent a sewer overflow in your home or neighborhood.

1. Fat, oil, grease, and grit should NEVER be poured down the sink. Pour them into a disposable container, and once the liquid has cooled and solidified, place the container in the trash.
2. Before washing, scrape, dry and wipe pots, pans and dishes with paper towels.
3. Disconnect, or at least minimize use of the garbage disposal to get rid of food scraps. The garbage disposal chops up food into small pieces, but can still cause a blockage in the pipe.

Q: Why is it important to dispose of FOGG properly?

A: Sewer system maintenance in neighborhoods that experience sewer blockages and backups due to fat, oil, grease, and grit is expensive and can contribute to the amount that customers pay for sewer service. A sewer blockage or backup can also result in expensive repairs to the home.

FOGG



FAT

- Raw beef
- Meat trimmings
- Chicken or turkey skin
- Butter
- Cream cheese
- Peanut butter



OIL

- Salad oil
- Salad dressing
- Coconut oil
- Used fryer oil



GREASE

- Bacon residue
- Drippings
- Melted fat
- Gravy
- Mayonnaise



GRIT

- Egg shells
- Coffee grounds
- Rice
- Nuts and seeds

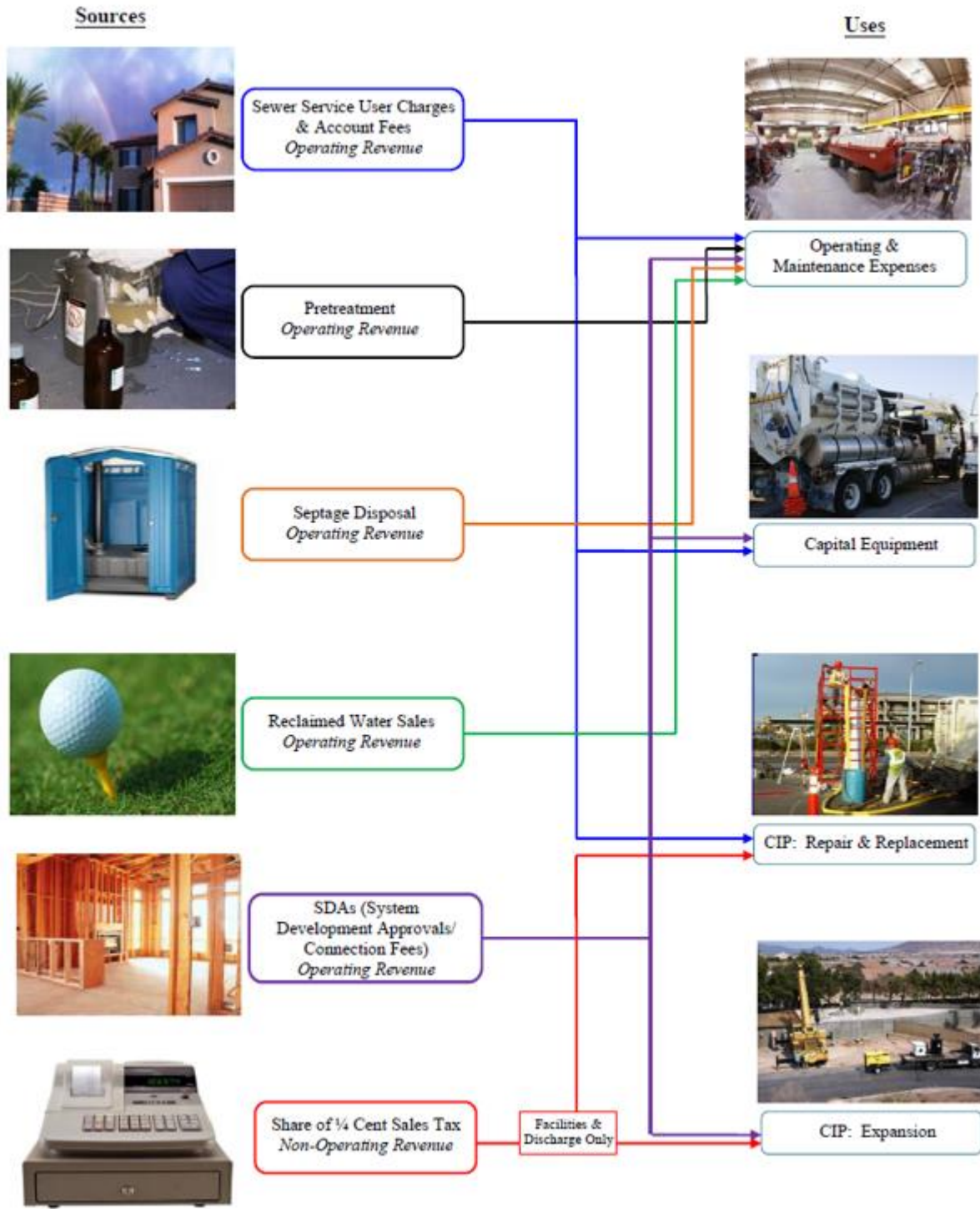


Avoid expensive plumbing bills.

Put FOGG in the trash can.



Sources and Uses of District Funds



Changes in Fund Balance

The Statement of Net Position and the Statement of Revenue, Expenses, & Changes in Net Position provide an indication of the District's financial health and performance.

The Statement of Net Position includes all the District's assets and liabilities, as well as an indication of which assets can be used for general purposes, and which are restricted as a result of bond covenants or for other purposes.

Key Factors in Evaluating the District Budget

Unlike most governmental operations, personnel costs are not the greatest influence on the total cost of the District's operations. The District essentially is an industrial operation, which relies on the capital infrastructure in-place, and power and chemicals to accomplish its mission. Capital expenses equate to approximately 74% of total expenses, while power and chemicals account for nearly 6.1% of total expenses. Personnel costs, (salaries, payroll taxes, and employee benefits), constitute approximately 11% of the total expenses for the fiscal year. The remaining 9% is allocated between Maintenance, Outside Services, Supplies and Other expense categories.

The rates charged by the District are among the lowest in the western region. Because the District depends on the rates for almost all of its income, the budget is linked to the rates charged. The FY 2024 annual sewer service rate is \$253.20 per Equivalent Residential Unit (ERU) on July 1, 2023.

The District has maintained a natural AAA credit rating from Standard & Poor's (S&P) as of fiscal year ending June 30, 2023. The AAA credit rating reflects the District's strong liquidity and financial management policies and allows the District to continue to finance its capital program at the most favorable interest rates.

Basis of Budgeting

The District's basis of budgeting is the accrual method. Revenues are accrued when earned, and expenses are accrued when incurred. Debt service is budgeted on a cash basis, as interest and principal are paid. This differs from the accounting method where short-term debt service payments are posted using the accrual method.

The District's Annual Comprehensive Financial Report (ACFR) is prepared on the "Generally Accepted Accounting Principles" (GAAP) basis. The District converted the ACFR to the new Governmental Accounting and Standards Board (GASB) 34 requirements. The budget format has not changed to the new model, as all state agencies must use the same model for budget purposes. It is anticipated that the GASB 34 model will be used for budgeting in the future when other state agencies convert to the new reporting requirements.

The District's Budgeted Revenues and Expenses for FY 2023 and FY 2024 are as follows:

	FY 2023	FY 2024	FY 2023 vs. FY 2024	
	Budget	Budget	\$ Variance	% Change
Operating Revenues				
Sewer Service Charges	\$ 179,732,268	\$ 187,379,960	\$ 7,647,692	4.26%
Connection Fees (SDA)	33,823,484	18,729,102	(15,094,382)	(44.63%)
Reclaimed Water Sales	550,852	275,426	(275,426)	(50.00%)
Pretreatment Fees	551,089	447,946	(103,143)	(18.72%)
Septage Fees	442,035	447,305	5,270	1.19%
Other Revenue	133,935	200,847	66,912	49.96%
Total Operating Revenues	\$ 215,233,663	\$ 207,480,586	\$ (7,753,077)	(3.60%)
Operating Expenses				
Salaries & Wages	\$ 29,184,659	\$ 31,234,706	\$ 2,050,047	7.02%
Employee Benefits	14,561,577	15,686,239	1,124,662	7.72%
Service & Supplies	50,593,321	61,086,034	10,492,713	20.74%
Depreciation Expense	97,910,229	90,071,061	(7,839,168)	(8.01%)
Total Operating Expenses	\$ 192,249,786	\$ 198,078,040	\$ 5,828,254	3.03%
Operating (Loss)	\$ 22,983,877	\$ 9,402,546	\$ (13,581,331)	(59.09%)
Non-Operating Revenues				
Interest Earnings	\$ 10,729,568	\$ 10,927,748	\$ 198,180	1.85%
County Option (0.25%) Sales Tax	24,521,303	27,419,372	2,898,069	11.82%
Capital Contributions	46,089,368	42,506,906	(3,582,462)	(7.77%)
Other	48,719	973,474	924,755	1898.14%
Total Non-Operating Revenues	\$ 81,388,958	\$ 81,827,500	\$ 438,542	0.54%
Non-Operating Expenses				
Interest Expense	\$ 14,254,886	\$ 21,135,012	\$ 6,880,126	48.27%
Total Non-Operating Expenses	\$ 14,254,886	\$ 21,135,012	\$ 6,880,126	48.27%
Net Change in Position	\$ 90,117,949	\$ 70,095,034	\$ (20,022,915)	(22.22%)

FY 2024 BUDGET HIGHLIGHTS - OPERATIONS

- The FY 2024 annual sewer service rate is \$253.20 per Equivalent Residential Unit (ERU). Annual sewer service charges have a budgeted amount of \$187.4 million.
- The FY 2024 Operations & Maintenance budget is \$108,006,979 an increase of \$13,667,422 from FY 2023.
- Maintenance Expenses are budgeted at \$6.6 million. Expenses under this category include Machinery & Equipment Maintenance, Line Repair/Maintenance, Manhole Adjustments, Vehicle Maintenance and Rental Expenses.
- Utilities and Chemicals continue to have a strong impact on the Supply & Services budget. Combined, these two categories account for over \$24.4 million of the total Supply & Services budget.

FY 2024 BUDGET HIGHLIGHTS – CAPITAL EXPENSES

- Connection Fees have a budget of \$18.7 million.
- Capital Contributions (Non-Operating Revenues) are budgeted at \$42.5 million. This revenue reflects developer installed sewer lines donated to the District after project completion.
- The District’s \$306 million CIP budget includes 62 projects that provide critical capital rehabilitation and replacement for major elements of existing and new infrastructure. Capital investment constitutes approximately 74% of the District’s total expenditures for the year.
- The Capital Equipment Plan includes \$11.0 million for (CEP) Capital Equipment Purchases.

Annual Inflation Assumptions

Operating Expenses:

Payroll	4.0%
Benefits	4.0%
Maintenance Expenses	3.0%
Utility Expenses	6.0%
Chemical Expenses	6.0%
Outside Services	3.0%
Supplies	3.0%
Other Expenses	3.0%

Capital Expenses:

Capital Inflation	4.0%
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Miscellaneous Revenue

Miscellaneous Revenue	1.3%
Sales Tax Apportionment	3.5%

ERU/Accounts

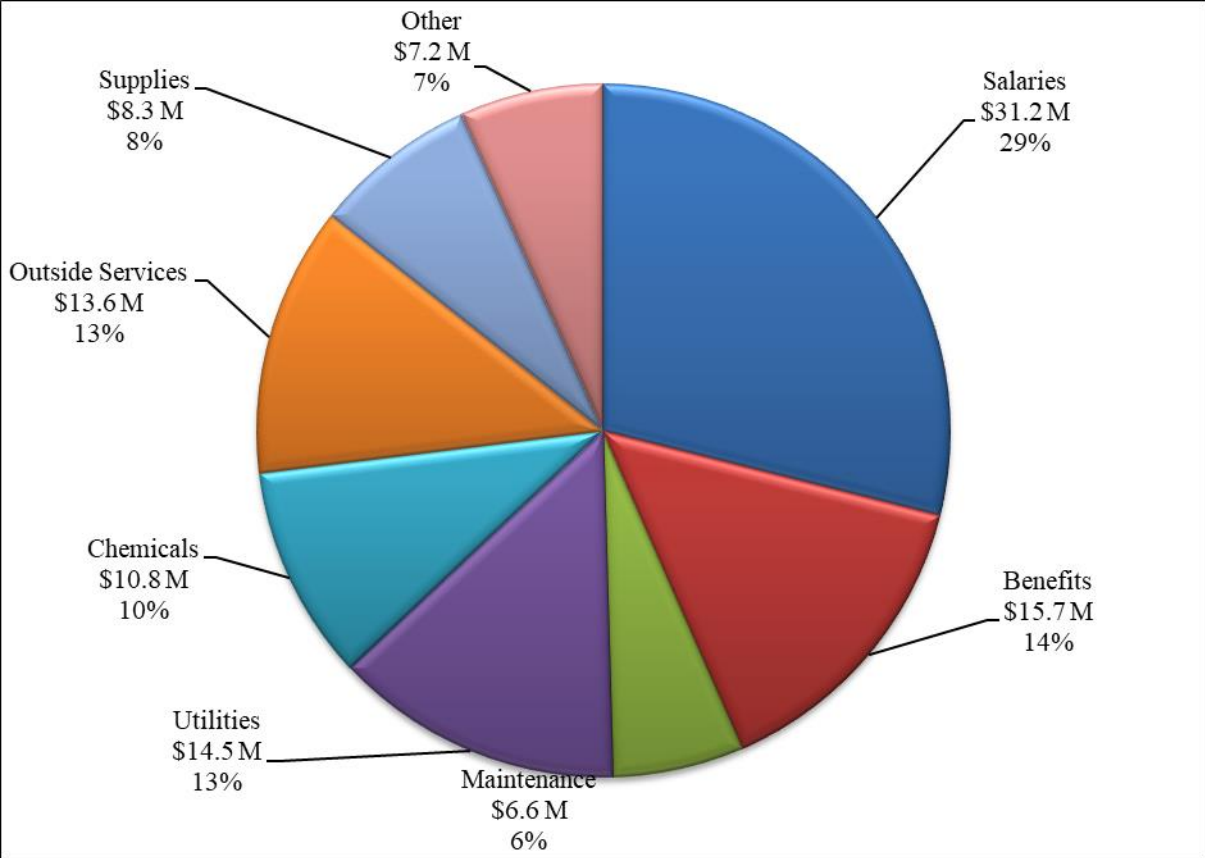
ERU Growth	0.5%
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OPERATIONS & MAINTENANCE (O&M)

The operating budget accounts for the day-to-day operating costs of the District’s facilities and functions. These activities are classified into the following categories:

O & M	FY 2023	FY 2024	FY 2023 vs FY 2024	
	Budget	Budget	\$ Variance	% Change
Salaries	\$29.2 M	\$31.2 M	\$2.1 M	7.02%
Benefits	\$14.6 M	\$15.7 M	\$1.1 M	7.72%
Maintenance	\$6.5 M	\$6.6 M	\$0.1 M	2.24%
Utilities	\$10.8 M	\$14.5 M	\$3.8 M	34.80%
Chemicals	\$7.8 M	\$10.8 M	\$3.1 M	39.45%
Outside Services	\$12.7 M	\$13.6 M	\$0.9 M	6.98%
Supplies	\$7.9 M	\$8.3 M	\$0.3 M	4.03%
Other	\$4.9 M	\$7.2 M	\$2.3 M	47.05%
Total	<u>\$94.3 M</u>	<u>\$108.0 M</u>	<u>\$13.7 M</u>	14.49%

Total FY 2024 Operations & Maintenance Expense by Category



Salaries & Benefits	FY 2023	FY 2024	FY 2023 vs FY 2024	
	Budget	Budget	\$ Variance	% Change
Salaries	\$ 29,184,659	\$ 31,234,706	\$ 2,050,047	7.02%
Benefits	14,561,577	15,686,239	1,124,662	7.72%
Total	\$ 43,746,236	\$ 46,920,945	\$ 3,174,709	7.26%

The District added new permanent positions in FY 2024. Benefits increased primarily due to OPEB projections and an increase of PERS from 31% to 33.5%.

Maintenance	FY 2023	FY 2024	FY 2023 vs FY 2024	
	Budget	Budget	\$ Variance	% Change
Rental Expense	\$ 111,000	\$ 106,500	\$ (4,500)	(4.05%)
Vehicle Maintenance	344,500	406,000	61,500	17.85%
Vehicle Accident Repairs	20,000	25,000	5,000	25.00%
Machinery & Equip Maint	5,517,100	5,449,770	(67,330)	(1.22%)
Maint Contract Expense	-	90,000	90,000	0.00%
Line Repair / Maintenance	55,000	100,000	45,000	81.82%
Manhole Adjustment	405,000	420,000	15,000	3.70%
Total	\$ 6,452,600	\$ 6,597,270	\$ 144,670	2.24%

The overall increase in Maintenance costs YOY is primarily driven by Vehicle Maintenance, Line Repair/Maintenance compared to prior year due to increased capacity project activity.

Utilities	FY 2023	FY 2024	FY 2023 vs FY 2024	
	Budget	Budget	\$ Variance	% Change
Fuel & Oil Expense	\$ 487,400	\$ 531,300	\$ 43,900	9.01%
Telephone Expense	462,000	395,200	(66,800)	(14.46%)
Electricity	4,434,000	7,205,125	2,771,125	62.50%
Natural Gas	55,000	76,000	21,000	38.18%
Water	297,800	421,300	123,500	41.47%
Landfill Expense	4,664,780	5,496,267	831,487	17.82%
Cellular	276,000	276,000	-	0.00%
Radio Purchases & Repair	32,000	37,000	5,000	15.63%
Telecom Data Services	82,550	108,900	26,350	31.92%
Total	\$ 10,791,530	\$ 14,547,092	\$ 3,755,562	34.80%

The increase in Utilities is due to higher Electricity, Landfill and Water expenses.

Chemicals	FY 2023	FY 2024	FY 2023 vs FY 2024	
	Budget	Budget	\$ Variance	% Change
Chemicals	\$ 216,000	\$ 194,000	\$ (22,000)	(10.19%)
Odor Control Media	195,000	195,000	-	0.00%
Citric Acid	190,078	228,093	38,015	20.00%
Aluminum Sulfate	611,849	730,000	118,151	19.31%
Ferric Chloride	2,244,647	3,428,346	1,183,699	52.73%
Sodium Hydroxide	19,499	30,456	10,957	56.19%
Sodium Hypochlorite	254,582	625,051	370,469	145.52%
Polymers	2,252,968	2,535,822	282,854	12.55%
Liquid Oxygen	138,600	198,720	60,120	43.38%
Calcium Nitrate/Bioxide	1,600,000	2,600,000	1,000,000	62.50%
Bisulfate	51,270	76,156	24,886	48.54%
Total	\$ 7,774,493	\$ 10,841,644	\$ 3,067,151	39.45%

The chemical budget is a 39% increase over prior year. Driven by price increases for both Ferric Chloride and Calcium Nitrate/Bioxide.

Outside Services	FY 2023	FY 2024	FY 2023 vs FY 2024	
	Budget	Budget	\$ Variance	% Change
Legal Fees	\$ 450,000	\$ 250,000	\$ (200,000)	(44.44%)
Emergency Response	25,000	25,000	-	0.00%
Employee Recognition	40,000	47,000	7,000	17.50%
Temporary Labor / Staffing	425,000	440,000	15,000	3.53%
Contracted Services	50,000	-	(50,000)	(100.00%)
Professional Services	10,383,550	11,249,252	865,702	8.34%
Governmental Interlocals	697,200	889,700	192,500	27.61%
Training / Conferences	556,960	526,073	(30,887)	(5.55%)
Travel	85,300	173,201	87,901	103.05%
Total	\$ 12,713,010	\$ 13,600,226	\$ 887,216	6.98%

Overall, the Outside Services category has an increase of 7% in FY 2023-2024. Most of the change over prior year is due to an increase in Professional Services.

Supplies	FY 2023	FY 2024	FY 2023 vs FY 2024	
	Budget	Budget	\$ Variance	% Change
Inventory Adjustments	\$ 1,000	\$ 1,000	\$ -	0.00%
Warehouse Supplies	\$ 200,000	\$ 201,000	\$ 1,000	0.50%
Supplies	296,150	273,651	(22,499)	(7.60%)
Furniture	15,500	104,100	88,600	571.61%
Tools & Small Equipment	210,790	197,990	(12,800)	(6.07%)
Lab Supplies	582,108	610,500	28,392	4.88%
Construction Materials	17,000	20,000	3,000	17.65%
Computer - Hardware	605,000	662,100	57,100	9.44%
Computer - Software	477,700	348,860	(128,840)	(26.97%)
IT Hardware/Software Maint	5,529,514	5,835,426	305,912	5.53%
Total	\$ 7,934,762	\$ 8,254,627	\$ 319,865	4.03%

The increase in Supplies is primarily for the IT Hardware/Software Maintenance expenses and Furniture costs for new personnel.

Other	FY 2023	FY 2024	FY 2023 vs FY 2024	
	Budget	Budget	\$ Variance	% Change
Per Diem	\$ 500	\$ 9,600		
Uniforms /Laundry/Rentals	130,000	130,000	\$ -	0.00%
Postage & Shipping	452,100	433,300	(18,800)	(4.16%)
Advertising	30,500	28,000	(2,500)	(8.20%)
Safety	168,000	187,500	19,500	11.61%
Employee Wellness	12,000	-	(12,000)	(100.00%)
Public Outreach	327,750	209,000	(118,750)	(36.23%)
Security	95,000	95,000	-	0.00%
Lateral Repair Program	100,000	250,000	150,000	150.00%
Insurance	1,643,629	1,920,000	276,371	16.81%
Membership Fees	240,313	247,501	7,188	2.99%
Conferences	-	-	-	0.00%
Prof Publications	30,400	39,850	9,450	31.09%
Septic Repair Program	-	-	-	0.00%
Printing	22,200	22,200	-	0.00%
Permits & Licensing	191,278	192,700	1,422	0.74%
Fines & Penalties	5,000	-	(5,000)	(100.00%)
Adj for over/shorts	250	250	-	0.00%
Bank & Credit Card Fees	1,200,000	380,000	(820,000)	(68.33%)
Laboratory Services	142,500	122,500	(20,000)	(14.04%)
Research & Development	-	-	-	0.00%
Rapid Response	1,125,000	3,600,000	2,475,000	220.00%
Contra Expenses	(989,494)	(622,226)	367,268	(37.12%)
Total	\$ 4,926,926	\$ 7,245,175	\$ 2,309,149	46.87%

The increase in this category is primarily due to the anticipated increase in Rapid Response expenses.

FY 2024 Operations & Maintenance Budget

	Information							Collection System	Total
	General Administration	Customer Care	Financial Services	Technology Solutions	Engineering & Construction	Plant Operations & Laboratory			
Salaries	\$ 1,018,031	\$ 2,273,068	\$ 2,144,565	\$ 2,231,610	\$ 6,022,608	\$ 9,913,649	5,808,831	\$ 29,412,362	
Salaries - Part Time	20,000	125,000	26,000	175,000	200,000	227,652	55,760	829,412	
Overtime	-	35,200	10,000	26,500	184,000	310,657	98,000	664,357	
Sick Pay	33,161	75,990	71,037	76,155	205,529	338,313	198,232	998,417	
Vacation Pay	66,322	151,981	142,073	152,312	411,054	676,626	396,464	1,996,832	
Holiday Pay	34,160	78,280	73,178	78,451	211,724	348,513	204,208	1,028,514	
Longevity Pay	10,916	145,622	98,726	70,850	165,934	580,617	379,784	1,452,449	
Stand By Pay	-	52,000	-	7,500	-	551,903	155,000	766,403	
Contra payroll	-	-	-	-	(5,432,981)	-	(481,059)	(5,914,040)	
Unemployment	-	10,000	-	-	-	-	-	10,000	
Group Insurance	130,600	399,000	325,800	323,300	829,600	1,598,200	987,900	4,594,400	
PERS	381,410	859,671	808,353	850,407	2,295,056	3,777,827	2,213,592	11,186,316	
Worker's Compensation	-	375,000	-	-	-	-	-	375,000	
Accrued Sick and Vacation Leave	450,000	-	-	-	-	-	-	450,000	
Medicare	21,680	49,084	46,082	48,726	131,502	216,463	126,834	640,371	
OPEB Costs	1,000,000	-	-	-	-	-	-	1,000,000	
Contra Benefits	-	-	-	-	(2,348,675)	-	(221,173)	(2,569,848)	
Rental Expense	-	-	-	-	-	90,500	16,000	106,500	
Vehicle Maintenance	-	-	-	-	-	-	406,000	406,000	
Vehicle Repairs	-	-	-	-	-	-	25,000	25,000	
Machinery & Equipment Maintenance	-	5,000	5,500	107,500	-	5,005,270	326,500	5,449,770	
Line Repair & Maintenance	-	-	-	-	-	-	100,000	100,000	
Manhole Adjustments	-	-	-	-	350,000	-	70,000	420,000	
Fuel & Oil	-	-	-	-	-	31,300	500,000	531,300	
Telephone	-	4,000	-	391,200	-	-	-	395,200	
Electricity	-	-	-	-	-	7,205,125	-	7,205,125	
Natural Gas	-	-	-	-	-	76,000	-	76,000	
Water	-	-	-	-	-	420,500	800	421,300	
Landfill	-	-	-	-	-	5,416,267	80,000	5,496,267	
Cellular	-	-	-	276,000	-	-	-	276,000	
Radio Purchases & Repairs	-	-	-	37,000	-	-	-	37,000	
Telecom Data Services	-	-	-	108,900	-	-	-	108,900	
Chemicals	-	-	-	-	-	191,000	3,000	194,000	
Odor Control Media	-	-	-	-	-	-	195,000	195,000	
Citric Acid	-	-	-	-	-	228,093	-	228,093	
Aluminum Sulfate	-	-	-	-	-	730,000	-	730,000	
Ferric Chloride	-	-	-	-	-	3,428,346	-	3,428,346	
Sodium Hydroxide	-	-	-	-	-	30,456	-	30,456	
Sodium Hypochlorite	-	-	-	-	-	625,051	-	625,051	
Polymers	-	-	-	-	-	2,535,822	-	2,535,822	
Liquid Oxygen	-	-	-	-	-	198,720	-	198,720	
Calcium Nitrate/Bioxide/TriOxyn	-	-	-	-	-	-	2,600,000	2,600,000	
Bisulfate	-	-	-	-	-	76,156	-	76,156	
Legal Fees	-	250,000	-	-	-	-	-	250,000	
Emergency Supplies	-	25,000	-	-	-	-	-	25,000	
Employee Recognition	42,000	5,000	-	-	-	-	-	47,000	
Temporary Labor & Staffing	25,000	75,000	65,000	275,000	-	-	-	440,000	
Professional Services	283,177	1,671,000	1,024,500	2,524,900	2,153,600	3,139,515	452,560	11,249,252	
Governmental Interlocals	828,000	-	-	50,000	11,700	-	-	889,700	
Training & Conferences	15,000	22,830	28,800	128,760	101,800	157,083	71,800	526,073	
Travel	20,500	13,650	10,500	15,000	42,200	47,351	24,000	173,201	
Warehouse Supplies	-	-	200,000	-	-	1,000	-	201,000	
Supplies	22,500	32,500	13,600	30,000	50,000	88,751	36,300	273,651	
Furniture	10,000	-	3,000	40,000	44,100	7,000	-	104,100	
Tools & Small Equipment	-	2,000	-	1,500	27,200	88,500	78,790	197,990	
Laboratory Supplies	-	-	-	-	-	610,000	500	610,500	
Construction Materials	-	-	-	-	-	8,000	12,000	20,000	
Computer Hardware	-	-	-	555,000	10,000	72,100	25,000	662,100	
Computer Software	-	103,110	-	115,000	100,000	30,000	750	348,860	
IT Hardware & Software Maintenance	-	-	-	5,739,950	8,000	28,300	59,176	5,835,426	
Per Diem	7,500	-	-	-	1,000	1,100	-	9,600	
Uniforms & Laundry	-	-	130,000	-	-	-	-	130,000	
Postage & Shipping	6,250	307,250	47,000	3,500	200	62,750	6,350	433,300	
Advertising	6,000	20,500	1,500	-	-	-	-	28,000	
Safety	-	95,000	30,000	-	-	37,500	25,000	187,500	
Employee Wellness	-	-	-	-	-	-	-	-	
Public Outreach	166,000	-	-	-	-	-	43,000	209,000	
Security	-	95,000	-	-	-	-	-	95,000	
Lateral Repair Program	250,000	-	-	-	-	-	-	250,000	
Insurance	-	1,920,000	-	-	-	-	-	1,920,000	
Membership Fees	75,000	5,200	2,800	61,500	8,850	29,651	64,500	247,501	
Publications & Subscriptions	900	2,000	2,250	10,000	10,200	10,500	4,000	39,850	
Septic Repair Program	15,000	-	-	-	-	-	-	15,000	
Printing	-	12,000	-	-	-	-	-	12,000	
Permits & Licensing	-	-	400	-	1,200	172,750	6,350	180,700	
Fines & Penalties	-	-	-	-	-	-	-	-	
Adjustment for Over/Shorts	-	250	-	-	-	-	-	250	
Bank & Credit Card Fees	-	-	380,000	-	-	-	-	380,000	
Laboratory Services	-	-	-	-	-	120,000	2,500	122,500	
Rapid Response Expense	-	-	-	-	300,000	2,800,000	500,000	3,600,000	
Contra Expenses	-	-	-	-	-	-	(622,226)	(622,226)	
Total	\$ 4,939,107	\$ 9,296,186	\$ 5,690,664	\$ 14,511,521	\$ 6,100,401	\$ 52,433,077	\$ 15,036,023	\$ 108,006,979	

Schedule F-1 Revenues. Expenses and Net Income

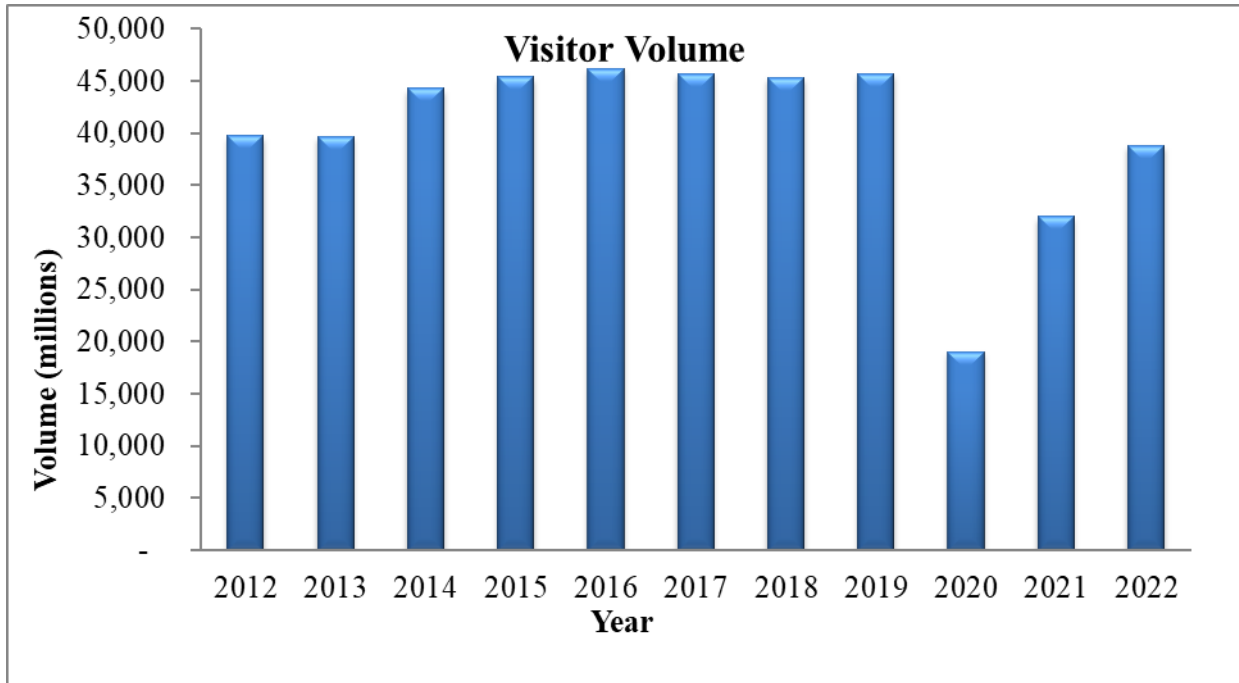
	FY 2022	FY 2023	FISCAL YEAR 2024	
			ACTUAL	ESTIMATED
OPERATING REVENUE				
Sewer Charges	\$ 173,745,086	\$ 181,575,813	\$ 187,379,960	\$ 187,379,960
Connection Fees (SDA)	\$ 34,747,232	\$ 24,140,063	\$ 18,729,102	\$ 18,729,102
Reclaimed Water Sales	543,091	470,418	275,426	275,426
Pretreatment Fees	546,446	420,825	447,946	447,946
Septage Fees	426,419	300,781	447,305	447,305
Other	157,488	240,207	200,847	200,847
Total Operating Revenue	<u>\$ 210,165,762</u>	<u>\$ 207,148,107</u>	<u>\$ 207,480,586</u>	<u>\$ 207,480,586</u>
OPERATING EXPENSE				
Salaries & Wages	\$ 28,422,465	\$ 29,239,589	\$ 30,861,206	\$ 31,234,706
Employee Benefits	6,561,359	14,463,688	15,121,539	15,686,239
Services & Supplies	41,482,466	49,211,294	59,830,909	61,086,034
Depreciation/Amortization	91,330,784	87,447,632	90,071,061	90,071,061
Total Operating Expense	<u>\$ 167,797,074</u>	<u>\$ 180,362,203</u>	<u>\$ 195,884,715</u>	<u>\$ 198,078,040</u>
Operating (Loss)	<u>\$ 42,368,688</u>	<u>\$ 26,785,904</u>	<u>\$ 11,595,871</u>	<u>\$ 9,402,546</u>
NON-OPERATING REVENUES				
Interest Earnings	(27,151,876)	9,065,403	\$ 9,971,943	\$ 10,927,748
County Option 1/4 Percent Sales and Use Tax (Waste Water Infrastructure)	26,752,260	25,465,918	27,419,372	27,419,372
Capital Contributions	40,459,648	41,673,437	42,506,906	42,506,906
Other	2,094,557	954,386	973,474	973,474
Total Non-operating Revenues	<u>\$ 42,154,589</u>	<u>\$ 77,159,144</u>	<u>\$ 80,871,695</u>	<u>\$ 81,827,500</u>
NON-OPERATING EXPENSES				
Interest Expense	\$ 13,617,090	\$ 14,254,886	\$ 13,437,790	\$ 21,135,012
Total Non-operating Expenses	<u>\$ 13,617,090</u>	<u>\$ 14,254,886</u>	<u>\$ 13,437,790</u>	<u>\$ 21,135,012</u>
NET INCOME	<u>\$ 70,906,188</u>	<u>\$ 89,690,162</u>	<u>\$ 79,029,776</u>	<u>\$ 70,095,034</u>

Schedule F-2 Statement of Cash Flows

	FISCAL YEAR 2024			
	FY 2022 ACTUAL	FY 2023 ESTIMATED	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	\$ 212,681,584	\$ 207,148,107	\$ 207,480,586	\$ 207,480,586
Cash paid to employees & benefits	(40,916,091)	(43,703,277)	(45,982,745)	(46,920,945)
Cash paid for services & supplies	(38,349,253)	(49,211,294)	(59,830,909)	(61,086,034)
Other operating receipts				
a. Net cash provided by (or used for) operating activities	\$ 133,416,240	\$ 114,233,536	\$ 101,666,932	\$ 99,473,607
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	\$ -	\$ -	\$ -	\$ -
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	\$ (94,213,407)	\$ (143,034,134)	\$ (284,368,421)	\$ (305,996,504)
County option 0.25 percent sales & use tax	26,212,189	25,465,918	27,419,372	27,419,372
Principal	(17,223,783)	(18,003,921)	(18,827,267)	(18,827,267)
Interest	(15,034,274)	(14,254,886)	(13,437,790)	(21,135,012)
Proceeds from capital debt	-	-	340,000,000	340,000,000
c. Net cash provided by (or used for) capital and related financing activities	\$ (100,259,275)	\$ (149,827,023)	\$ 50,785,894	\$ 21,460,589
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	\$ 8,134,651	\$ 9,065,403	\$ 9,971,943	\$ 10,927,748
Purchase of investments	(259,928,760)	(122,254,196)	(342,615,708)	(342,615,708)
Proceeds from sales of investments	227,049,380	133,748,586	311,235,520	311,235,520
d. Net cash provided by (or used in) investing activities	\$ (24,744,729)	\$ 20,559,793	\$ (21,408,245)	\$ (20,452,440)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	\$ 8,412,236	\$ (15,033,694)	\$ 131,044,581	\$ 100,481,756
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	\$ 46,165,816	\$ 54,578,052	\$ 49,314,051	\$ 39,544,358
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	\$ 54,578,052	\$ 39,544,358	\$ 180,358,632	\$ 140,026,114

Clark County Demographics

The Las Vegas Strip, one of the world’s most renowned and recognizable boulevards, is in Clark County and is the most populous county in the state. The dramatic lights, round-the-clock action and fabulous resorts attract over 40 million visitors annually from around the world. The Strip is nearly a four-mile stretch which is anchored by numerous megaresorts. These resorts offer visitors, and residents of Southern Nevada, an amazing variety of restaurants, shopping centers, clubs and luxurious spas.



The county provides extensive regional services to more than 2 million citizens and approximately 42 million visitors a year pre pandemic. While Clark County hosts the millions of people that visit annually to attend conventions, enjoy our fine restaurants, shop in our exquisite haute couture boutiques and relax at our luxurious spas, it also provides municipal services traditionally provided by cities to almost 900,000 residents in the unincorporated areas. Services include fire protection, roads and other public works, parks and recreation, and planning and development.

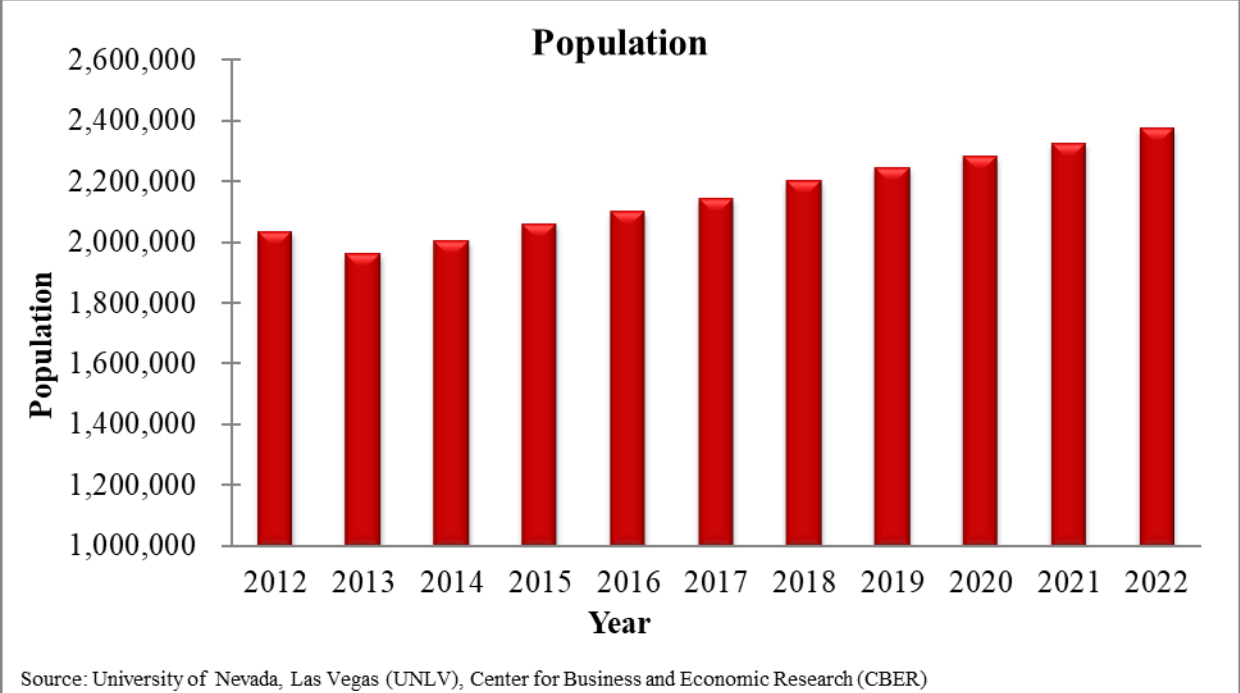
Local Economy

The COVID-19 pandemic and its effects on the Nevada economy are diminishing. Visitor volume started to increase in April 2021, and the year-over-year numbers in visitor volume by month showed a marked improvement.

According to the UNLV’s Center for Business Economic Research, (CBER), The Nevada economy and local tourism sector has been on an upward trajectory in 2022. Visitor volume, gross gaming revenue and employment continue to grow as they did before the COVID pandemic. Current economic forecasts show only a mild slowdown for Southern Nevada’s economy over the next 6-12 months. The Nevada economy and its tourism sector may face a slowdown or downturn in economic activity in 2023 and

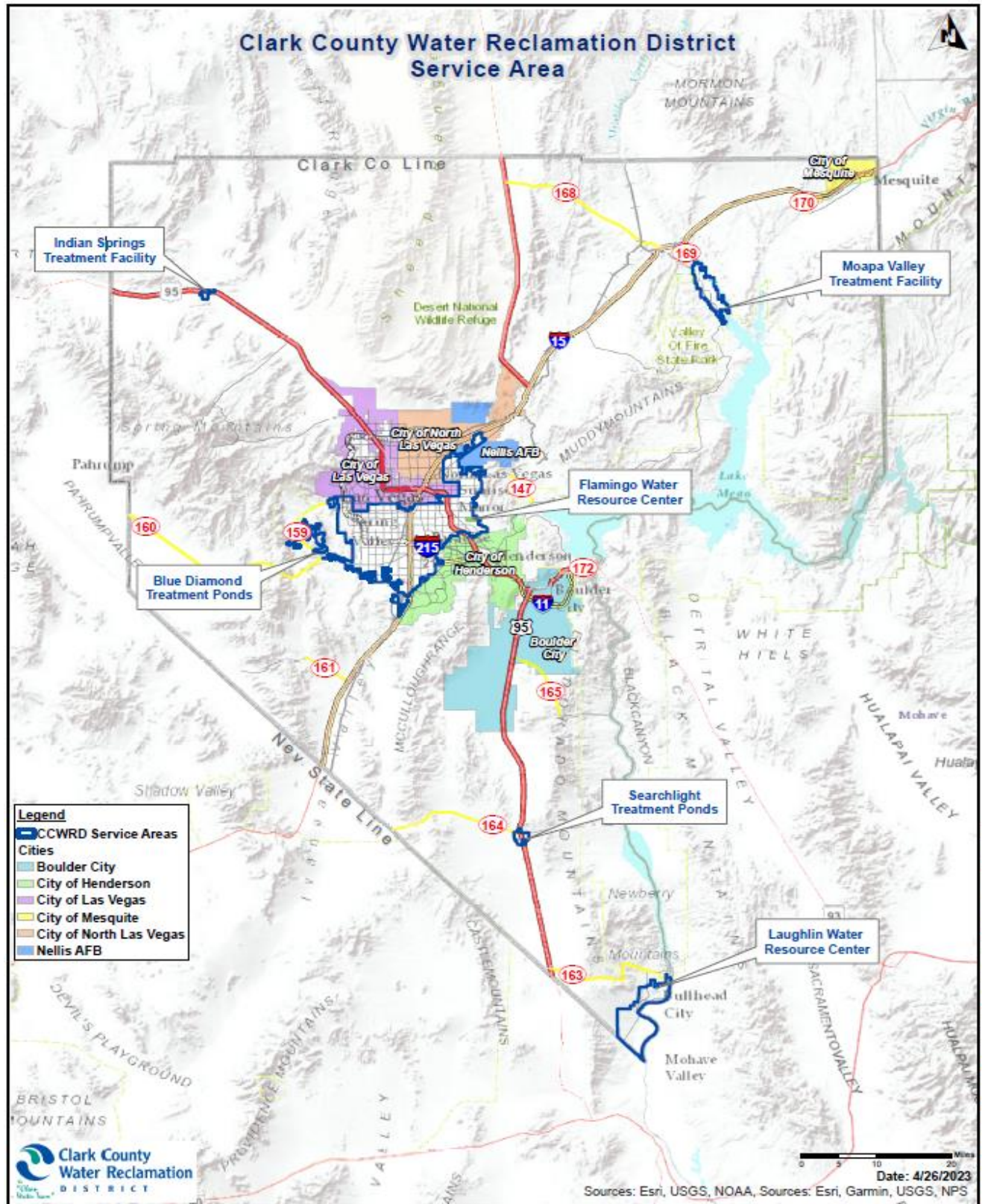
2024, though the impact could be softened by a rebound in business travel and planned big-name events like Formula One or the Super Bowl.

Tourism indicators such as hotel occupancy, visitor volume and Harry Reid International Airport’s passenger volume were exceeding or within a percentage point of their pre-pandemic peaks. CBER predicted that visitor volume, hotel occupancy and employment in the region could increase by 7.7 percent, 6.1 percent and 2.8 percent, respectively, in 2023.



The Clark County School District is the County’s largest employer based on the number of employees. The Clark County School District is the fifth largest school district in the nation and operates 356 schools and covers 7,910 square miles.

Service Area Map



Southern Nevada Outlook

Nevada Economic Forum: Background

The Nevada Economic Forum is a state-mandated panel that convenes periodically to submit revenue projections for the General Fund—Nevada’s major operating fund—to the Governor and the Legislature. It is a five-member committee drawn from the private sector, with three members selected by the Governor and one nominated by each the Assembly and Senate.

The Economic Forum meets in December of even-numbered years to provide forecasts for the unrestricted revenue portion of the General Fund. That forecast is binding on the Governor’s Recommended Budget for the upcoming biennium. The Forum also typically convenes about a month before the official forecast to hear testimony on the economic outlook and preliminary General Fund estimates. On Tuesday, May 1st 2023 a meeting was added to the schedule to gather comprehensive information on economic indicators in the context of the COVID-19 pandemic.

Nevada Residential and Nonresidential Construction Outlook

Development activities, such as land, labor, and materials are causing elevated price points. There has been a dramatic shift in the last few months. The recent increases in mortgage interest rates and the federal funds rate are flowing through the economy. Those increases are playing a significant role in the housing market, for which demand has slowed dramatically.

Four out of ten are migrating in from California. Nevada is benefiting from California’s higher cost of living. There was migration at the onset of the pandemic due to remote work becoming more commonplace. Historically about one-third of those migrating from Southern Nevada would be expected to come from California. Those trends are continuing. From that standpoint, there is a steady influx of folks. For the first time in history, California has reported net out-migration for the past two years. Given Nevada’s proximity and relatively low cost of living, the state is benefiting from some of that migration activity.

Housing permits take a large negative hit in 2022 followed by a smaller decrease in 2023 and then an increase in 2024. The Case-Shiller house price index for Las Vegas continued to rise in 2022 only to decline significantly by double digit rates in 2023 and 2024. That is, CBER predicts that the Case-Shiller house price index will decrease by 15.3 and 10.3 percent, while housing permits will decrease by 5.0 percent in 2023 and increase by 3.5 percent in 2024. Personal income and population growth all generally remain positive, largely unaffected by the pandemic recession. CBER predicts that personal income will increase by 5.8 and 6.0 percent while population will increase by 1.8 and 1.4 percent in 2023 and 2024, respectively. Visitor volume, gross gaming revenue, employment, and the unemployment rate are responding to the business cycle whereas housing permits and personal income are responding to our continued population growth in Southern Nevada. The CARES Act and its supplements played an important role in the personal income story in 2020 and 2021.

Summary

Economists are loosening predictions of a recession in the next twelve months, while nationally many are expecting at least a mild recession later this year. A sure sign that there is uncertainty around how the economy will perform.

Researchers for CBER predict gross domestic product, a measure of the country's economic health, will grow to 2 percent in 2023 and 2.5 percent in 2024. This forecast is contingent on the labor market's continued strength or only slightly weakening.

Several of CBER's indexes for Southern Nevada reported that the region recovered from the effects of the pandemic-era recession. Tourism indicators such as hotel occupancy, visitor volume and airport passenger volume were exceeding pre-pandemic peaks.

The Southern Nevada economy and the local tourism sector will continue to expand somewhat in 2023, 2024 and into 2025. There are several major sporting events that will aid the local economy such as, Formula 1 Grand Prix and the Super Bowl.

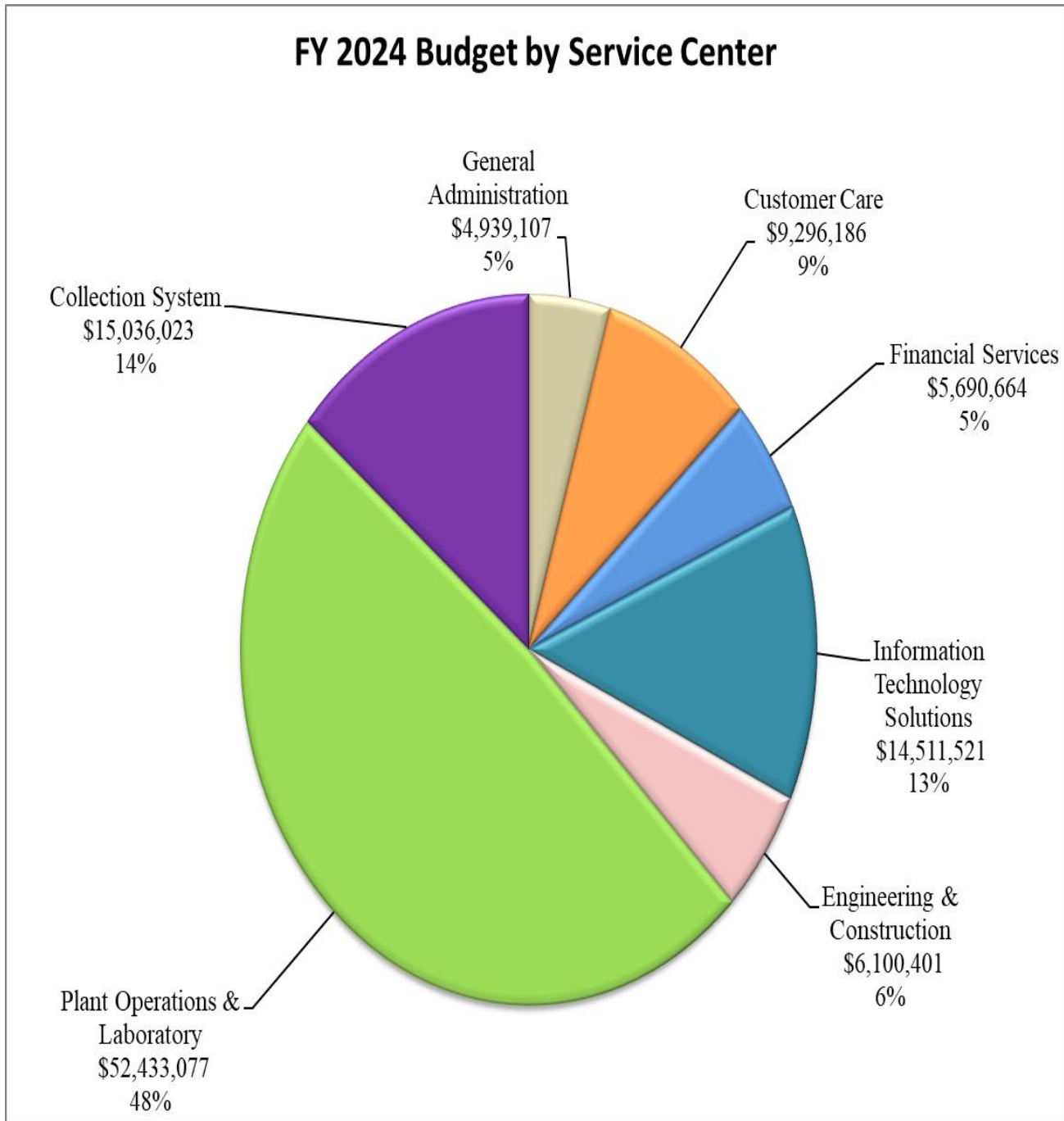
CBER predicts that visitor volume, hotel occupancy, and employment increase by 7.7, 6.1 and 2.8 percent in 2023 and increase by 1.2, 0.0, and 1.8 percent in 2024. CBER also predicts that, gross gaming revenue declines by 2.9 and 2.8 percent in 2023 and 2024, respectively. The unemployment rate is forecast to follow a similar mirror image pattern of a large increase in 2020 and a large decrease in 2021 followed by small changes in 2023 and 2024.

The major risk to the Southern Nevada economy at the current moment in time is whether the FOMC will tighten too much and for too long or too little for too short. This impacts the housing market more than it affects consumers or visitors to Las Vegas. Though major building projects in Las Vegas could be put on hold or face severe delays because of decreased lending activity as banks reassess their credit positions.

OPERATIONS GUIDE

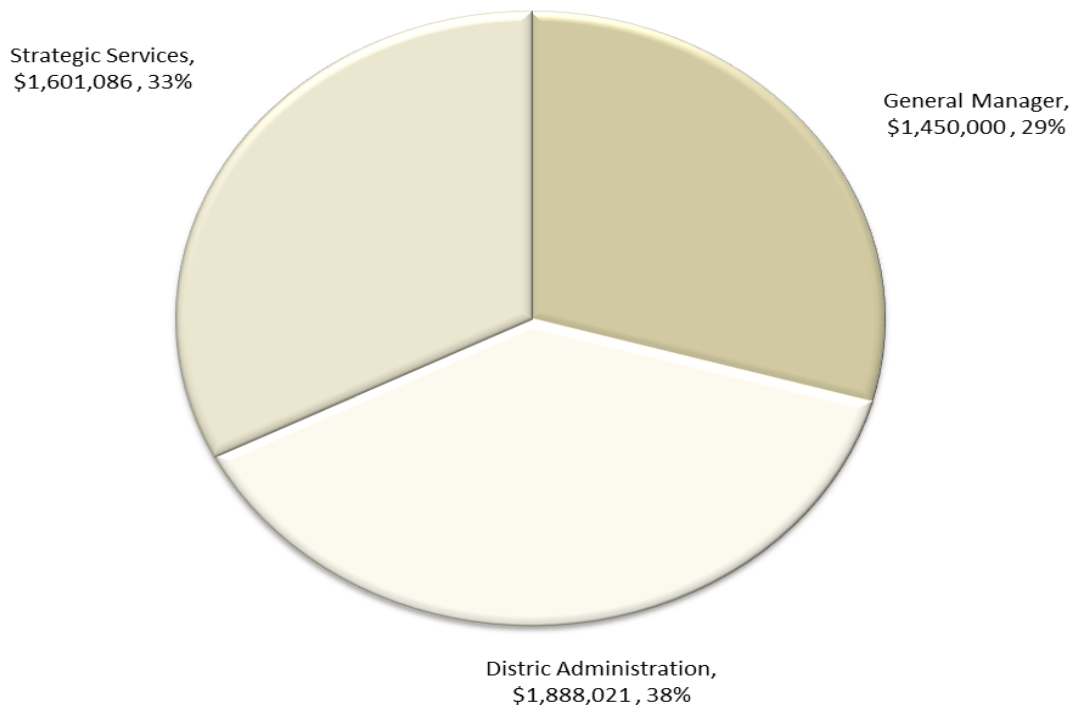


Fiscal Year 2024 Budget by Service Center



General Administration

FY 2024 Budget for General Administration Total \$9,939,107



General Administration					
	FY 2022 Actual	FY 2023 Estimated	FY 2024 Budget	FY 2023 - FY 2024	
				\$ Variance	% Change
Salaries & Benefits*	\$ (4,267,453)	\$ 2,803,478	\$ 3,166,280	\$ 362,802	12.94%
Supplies & Services	859,602	1,206,021	1,772,827	566,806	47.0%
Total	\$ (3,407,851)	\$ 4,009,499	\$ 4,939,107	\$ 929,608	23.19%

*FY 2022 Actuals include \$5.3M adjustment for Pension Actuarial and \$851K OPEB expenses

Under the direction of the Board of Trustees, General Administration is the executive section of the District and is responsible for administering the overall operations while accomplishing the District’s goals and objectives. General Administration works with the Board of Trustees, other agencies, advisory boards, commissions, citizen groups and Clark County management to develop responsible policies and plans that will benefit the District’s rate payers.

STRATEGIC SERVICES ADMINISTRATION

Strategic Services					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 334,130	\$ 387,066	\$ 396,259	\$ 9,193	2.4%
Supplies & Services	504,934	767,610	1,204,827	437,217	57.0%
Total	\$ 839,064	\$ 1,154,676	\$ 1,601,086	\$ 446,410	38.7%

The multi-purpose Strategic Services Group performs a wide range of support services for the General Manager and the District on public policy issues, environmental regulatory matters, internal and external communications, marketing, and employee engagement. Strategic Services carries out intergovernmental relations functions, as well as coordinates the legislative efforts with Clark County; and is responsible for public services and outreach, as well as media response.

Accomplishments for fiscal year 2023

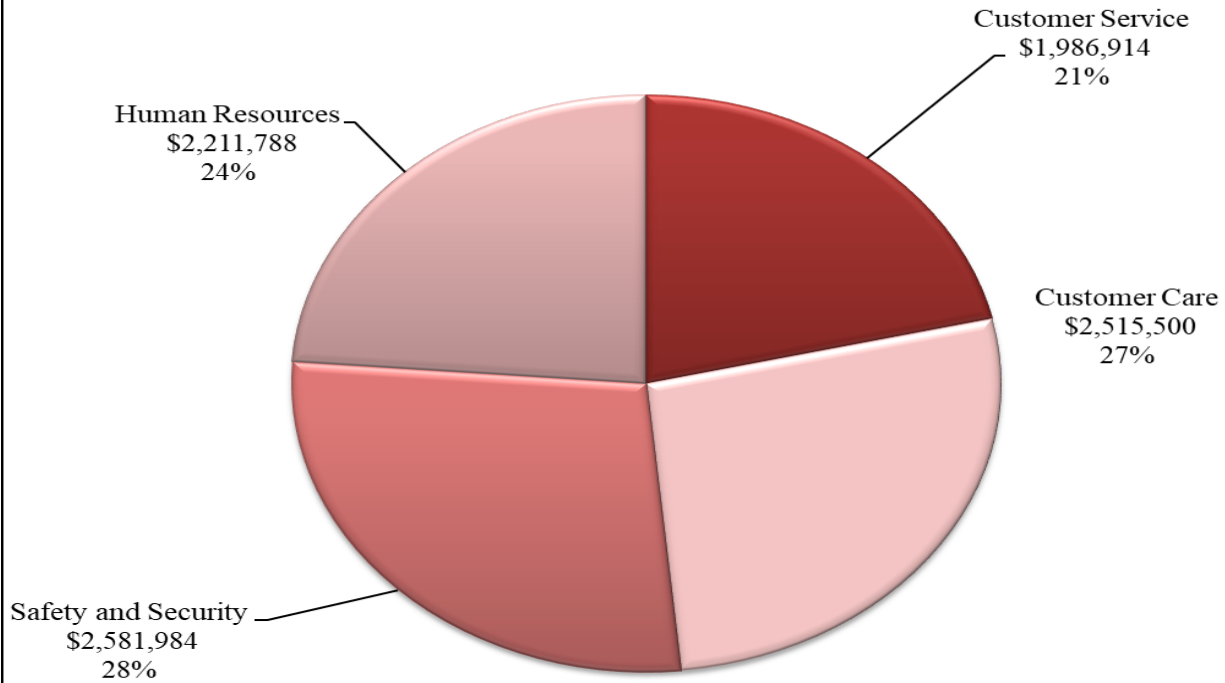
- Created and published paid digital advertising campaigns to educate public on best practices for FOGG and wipes that can reduce the efficiency of District assets. For the first time, these campaigns were built in-house to maximize ROI of the District advertising budget.
- Built and launched all new recruitment website, cleanwaterteamjobs.com, to support District recruitment priority and reduce dependence on third-party listing providers.
- Increased engagement with the community through participation in opportunities such as school career days and Commissioner-sponsored events.
- Increased role of Digital Workplace, Teamnet, to better engage with and inform employees.
- As pandemic-related restrictions eased, resumed in-person Employee Engagement events, including a Districtwide Ice Cream Day and New Employee Breakfasts.

Goals for fiscal year 2024

- Develop and Implement new Employee Engagement Program.
- Continue public outreach efforts for construction projects on valley roadways.
- Expand community outreach opportunities to better inform public on Pain in the Drain campaigns.
- Expand digital assets (photography and video) library.
- Continue to expand opportunities to better communicate with internal audiences.

Customer Care Center

FY 2024 Budget for Customer Care Service Center Total \$9,296,186



Customer Care Service Center					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 4,235,172	\$ 4,506,186	\$ 4,629,896	\$ 123,710	2.75%
Supplies & Services	3,337,841	3,583,983	4,666,290	1,082,307	30.20%
Total	\$ 7,573,013	\$ 8,090,169	\$ 9,296,186	\$ 1,206,017	14.91%

Customer Care delivers internal and external customer service support and is responsible for establishing and maintaining the relationship with ratepayers, employees, and the general public. Customer Care provides customer service, human resources, communications, security and technical support. This team is responsible for interaction with the public and other governmental agencies and represents the District at public and professional meetings.

CUSTOMER SERVICE GROUP

Customer Service					
	FY 2022 Actual	FY 2023 Estimated	FY 2024 Budget	FY 2023 - FY 2024	
				\$ Variance	% Change
Salaries & Benefits	\$ 1,511,511	\$ 1,603,769	\$ 1,646,164	\$ 42,395	2.64%
Supplies & Services	296,100	332,874	340,750	7,876	2.37%
Total	\$ 1,807,611	\$ 1,936,643	\$ 1,986,914	\$ 50,271	2.60%

The Customer Service Group strives to provide excellent responsiveness to our ratepayers by minimizing the amount of time from notification of a problem to its resolution. Customer Service is responsible for the billing, collection, and accurate customer data for approximately 266,000 utility rate payer accounts.

Additionally, Customer Service is responsible for collecting revenue via the issuance of Connection Fees for the District. The Billing Inspectors review all plans submitted by the development community and calculate the connection charges for all customer connections. The inspection staff regularly conduct physical inspections of commercial account customers to ensure accurate billing and customer classification information in accordance with 40 CFR 35.

Accomplishments for fiscal year 2023

- On-line bill payment system for both sewer service customers and commercial developers – updated current service to provide customers additional options to pay their accounts with PayPal and Venmo.
- Online submittal of development plans and applications continues to be the primary sources of SDA application for new and tenant improvement construction projects.
- Upgrading the Billing Inspector inspection process is in development to provide online, real time access to record fixture counts during physical inspections. Account updates are managed through a direct interface with the billing system, which will allow for a shortened timeline for billing and reporting accuracy of inventory data for commercial accounts.

Goals for fiscal year 2024

- Billing system upgrade to the latest version of CC&B to maintain the viability of the billing system.
- System programming to move billing ERU’s to the appropriate sub-account in CC&B to ensure accuracy of billing and use for future adjustments of tenant changes.
- Work with the online bill payment system vendor to clarify the bill payment process for customers in the annual billing discount and convenience charge fees.
- Implemented Service Rule changes, configured the billing system to accomplish the changes, including rate increases adopted by the Board of Trustees.
- Provide system upgrades to the ERU tracking for accurate billing.

HUMAN RESOURCES SERVICE GROUP

Human Resources					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 1,655,048	\$ 1,755,715	\$ 1,853,498	\$ 97,783	5.57%
Supplies & Services	238,355	251,172	358,290	107,118	42.65%
Total	\$ 1,893,403	\$ 2,006,887	\$ 2,211,788	\$ 204,901	10.21%

The Human Resources Service Group provides comprehensive human resources services to the District. These functions include recruiting, training and development, new employee orientation; payroll and timekeeping; benefits administration; and employee/labor relations. It is the goal of the office to provide employees with learning opportunities for professional development and opportunities for advancement. The office is responsible to serve as liaison for PERS (Public Employees Retirement System); establishing and maintaining personnel and payroll records; and developing and administering District-wide policies and procedures.

Accomplishments for fiscal year 2023

- Implementation of the Attestation Module in Kronos Timekeeping, which included timecard Attestation and the Family Medical Leave Act (FMLA) case management and time tracking in the Leave module.
- Implementation of NEOGOV applicant tracking, eForms, and training and travel modules to assist District employees' access to services and information online. For new employees, the online Onboarding module was implemented to provide expedited services for completing all required forms.
- Training programs to be offered to all District staff providing an opportunity for staff to develop their knowledge, skills, and abilities in their current positions and to prepare for leadership position.
- Intern program – increased the internships offered to students from high school through college level in all Business Centers.
- Managed the EBS data and system updates for the reorganization of the General Ledger
- Creation of New Management Plan titles and job descriptions.
- Joint recruitment for part-time Program Assistants in Operations, Collection and Maintenance/Facilities to provide apprentice training for future opportunities for full-time permanent positions with the District.

Goals for fiscal year 2024

- Streamline payroll processes, such as accrual forfeiture and longevity payments, to increase efficiencies and reduce manual entries.
- Increase District employment branding to increase the quality and quantity of qualified applicants, including a more aggressive outreach program.
- Personalize new employee onboarding experience through NEOGOV Onboard module.
- Implement Perform Module in NeoGov for streamlining employee evaluations.
- Learn module for online training, employee tracking and forms management.

SAFETY & SECURITY SERVICE GROUP

Safety and Security					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 760,104	\$ 722,845	\$ 755,234	\$ 32,389	4.48%
Supplies & Services	1,190,294	1,323,065	1,826,750	503,685	38.07%
Total	\$ 1,950,398	\$ 2,045,911	\$ 2,581,984	\$ 536,073	26.20%

The Safety & Security Service Group works collectively with District personnel to create and maintain a safe working environment. The Workplace Safety Program provides policy, training, hazard assessment, inspections, document control, consultation services, and ensures compliance with all applicable safety regulations. The Security Program combines the aspects of site security for all District plant locations, access control measures and traffic management.

Accomplishments for fiscal year 2023

- Facilitated monthly Safety Committee meetings and provided scheduled and follow-up health and safety inspections and assessments.
- Implemented NEOGOV online safety training platform.
- Reviewed and updated safety/security policies and procedures.
- Reviewed and implemented necessary updates concerning Department of Homeland Security requirements and recommendations.
- Issued Safety/Security communication notices and blogs.
- Enhanced safety performance measures and continue with behavior-based safety training to promote a positive culture.

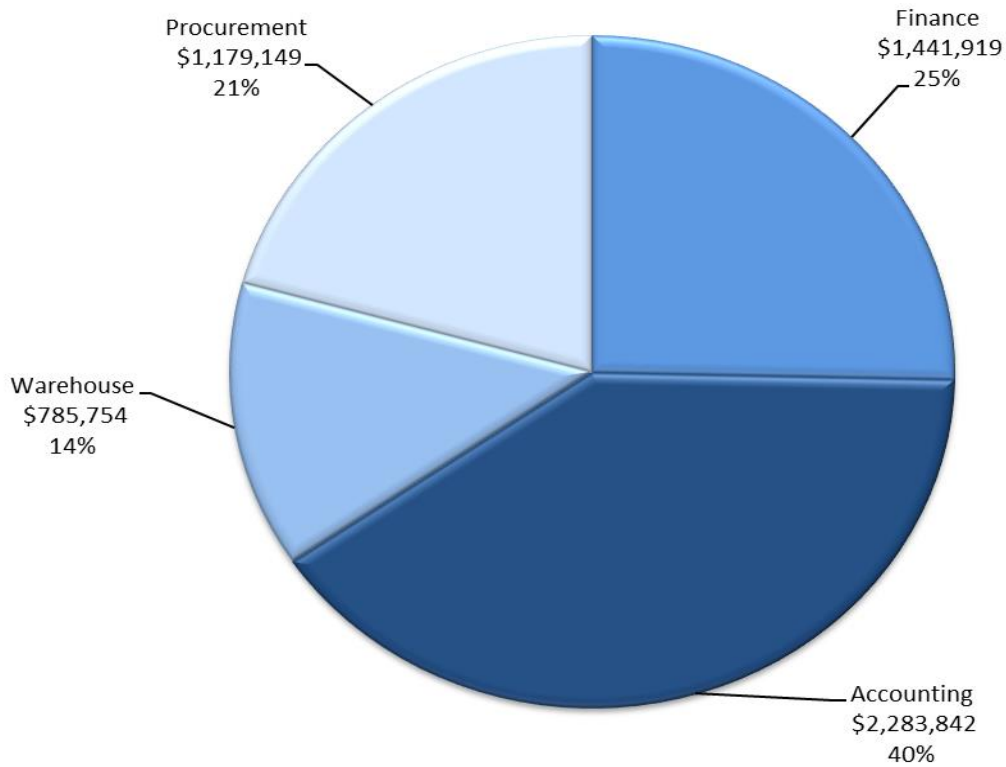
Goals for fiscal year 2024

- Perform Health and Safety assessments and inspections and continue to build upon the established behavior-based safety culture.
- Review and update existing Safety & Security policies, procedures, and forms.
- Conduct quality safety & security training to include classroom/hands-on sessions, online courses, and tailgate/shop/worksite training.
- Install security access control and video surveillance equipment to new plant process buildings.
- Train and work closely with new contracted guard service.
- Solicit feedback on Safety/Security performance to ensure excellent customer service and quality programs.

Performance Measures	FY22 Actual	FY23 Estimate	FY 24 Goal
Customer Calls			
First Call Resolution	99.51%	99.86%	100.00%
Transactions			
Electronic	N/A	318,198	>PY
Over the counter	N/A	110,997	<PY
Transactions			
Inspection/Audit Review	581	622	622
*As of June 23			

Financial Services Center

FY 2024 Budget for Financial Services Center Total \$5,690,664



Financial Services					
	FY 2022 Actual	FY 2023 Estimated	FY 2024 Budget	FY 2023 - FY 2024	
				\$ Variance	% Change
Salaries & Benefits	\$ 3,311,521	\$ 3,393,403	\$ 3,745,814	\$ 352,411	10.39%
Supplies & Services	1,753,992	1,695,030	1,944,850	249,820	14.74%
Total	\$ 5,065,514	\$ 5,088,433	\$ 5,690,664	\$ 602,231	11.84%

The Financial Services Group is responsible for the District’s financial functions, which facilitate the delivery of the District’s core services. It includes budget, rates, accounting, financial services, and procurement solutions. The service center maintains the financial records of the District.

FINANCE GROUP

Finance					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 774,162	\$ 728,028	\$ 734,219	\$ 6,191	0.85%
Supplies & Services	175,024	116,668	707,700	591,032	506.59%
Total	\$ 949,185	\$ 844,696	\$ 1,441,919	\$ 597,224	70.70%

Finance maintains the official financial records of the District and is responsible for Finance & Accounting operations. Also, finance is responsible for maintaining and preparing the District’s financial records and reports in accordance with Generally Accepted Accounting Principles (GAAP) and in accordance with guidelines prescribed by the Governmental Accounting Standard Board (GASB), Nevada Revised Statutes, Nevada Administrative Code, and all other federal, state, and local accounting, auditing and financial reporting requirements.

Finance is responsible for all areas of debt management, grants management, short term financial planning, long term financial planning, and analysis of all District financial data and financial planning.

Accomplishments for fiscal year 2023

- Continuous financial planning with assistance from all District divisions and departments.
- Conducted analysis of customer classifications and review for classification equitability.
- Received the Distinguished Budget presentation Award from GFOA for CCWRD Operating and capital Budgets for the year ended June 30, 2022.

Goals for fiscal year 2024

- Receive positive feedback from external auditors for the fiscal year 2023 audit.
- Receive the Distinguished Budget presentation Award from GFOA for CCWRD operating and capital budgets for the year ended June 30, 2024.
- Continue to conduct analysis of customer classifications and review for classification equitability.



ACCOUNTING SERVICE GROUP

Accounting					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 1,112,622	\$ 1,160,114	\$ 1,462,692	\$ 302,578	26.08%
Supplies & Services	1,155,280	1,065,996	821,150	(244,846)	(22.97%)
Total	\$ 2,267,902	\$ 2,226,110	\$ 2,283,842	\$ 57,732	2.59%

Accounting is responsible for the daily processing of accounts payable, accounts receivable, payroll processing, capital investment project accounting, financial asset management and all financial statements. Accounting is also responsible for maintaining accounting policies and procedures for the District in accordance with GAAP, GASB, NRS guidelines and regulations.

Accomplishments for fiscal year 2023

- Continued the implementation of new or updated departmental internal controls as necessary to ensure reasonable internal controls over financial reporting.
- Continued the implementation of new accounting procedures and processes adding to departmental efficiencies and accuracy.
- Continued to provide cross training and development to accounting staff to broaden employee knowledge and skills.
- Continued with the long-term departmental asset management review which will identify, evaluate, and document in detail all District assets (above and below ground) in conjunction and coordination with Operations, Collection Services, GIS, and Engineering Departments.
- Continued updating annual audit procedures to ensure accuracy and timeliness.
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the fiscal year ending June 30, 2022.
- Incorporated software to help streamline our debt management and lease management in accordance to GASB 83 and GASB 96 respectively.

Goals for fiscal year 2024

- Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting for the fiscal year ending June 30, 2023.
- Continue updating and documenting departmental policies and procedures to enhance efficiencies and improve internal controls in Accounting and Logistics.
- Continue to improve annual audit procedures to ensure accuracy and timeliness of reported information.

PROCUREMENT SERVICE GROUP

Procurement					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 1,087,320	\$ 1,112,625	\$ 1,159,149	\$ 46,524	4.18%
Supplies & Services	2,554	5,212	20,000	14,788	283.74%
Total	\$ 1,089,875	\$ 1,117,836	\$ 1,179,149	\$ 61,313	5.48%

The administration of the purchasing and contracting functions resides with the District’s Procurement Solutions Service Group. Procurement Solutions ensures that all purchasing and contract activities are performed in accordance with NRS 332 and NRS 338 and other applicable state and/or local laws. Procurement Solutions assists with the procurement of a variety of materials, supplies, equipment, and non-professional services, as well as construction and professional services. Purchasing and contracting activities include various functions, such as: discretionary purchasing, formal and informal bidding, request for proposal, competitive bidding exceptions, cooperative actions with other government entities, maintaining information on active multi-year contracts and reporting of business diversity-development requirements as well as coordination of agenda items for the District Board of Trustees and their entry into the County’s agenda reporting system.

Accomplishments for fiscal year 2023

- Cost savings efforts produced savings in the amount of: **\$89,431,817.78**
- Total Purchase Orders Issued: **4,962**
- Total Value of PO’s issued: **\$425,953,882.72**
- Total PO’s issued to MBE/WBE/SBE Firms: **351**
- Total Value of PO’s issued to MBE/WBE/SBE Firms: **\$10,679,627.1**
- Percentage of PO’s issued to MBE/WBE/SBE Firms: **10.79%**
- Actively participated with other local agencies during the 82nd Nevada State Legislative session ensuring District views were heard.
- Continued the development of enhancements to the Procurement intranet web page. Providing additional educational materials and tools to allow the self-service functionality to improve its value to our customers. (i.e. contract management tools, spend analysis).

Goals for fiscal year 2024

- Maintain the continuity of supply for the District. Managed the District’s supply-chain.
- Work with other local government entities to leverage the Nevada Government E-Market Place electronic bidding site.
- Further develop and enhance the Procurement intranet web page. Providing additional educational materials and tools to allow the self-service functionality to improve its value to our customers.
- Provide value to the District through involvement with regional and national Procurement groups. NPPSC (Nevada Public Purchasing Study Commission) & Regional Business Development Advisory Council (RBDAC) memberships and utilization of national cooperative agreements.

WAREHOUSE

Warehouse					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 337,418	\$ 392,636	\$ 389,754	\$ (2,882)	(0.73%)
Supplies & Services	421,134	507,155	396,000	(111,155)	(21.92%)
Total	\$ 758,552	\$ 899,791	\$ 785,754	\$ (114,037)	(12.67%)

Staff in the warehouse are responsible for ensuring proper storing and protection of assets. The team is responsible for ensuring accurate condition assessment, proper cataloging, and maintenance of par values. In addition to the above the Warehouse team provides operational support for Maximo, the District’s Computerized Maintenance Management System (CMMS), providing reports, training, problem resolution and enhancements to the system.

Accomplishments for fiscal year 2023

- Coordinated with Maximo Administrator, Asset Management, and Maintenance Dept. to develop and implement a rotating asset process. This process will streamline and firmly document the cradle to grave life span of all assets that are stored in the Warehouse.
- Coordinated with Maximo Administrator to initiate auto reordering in the Central Laboratory storeroom. This process will reduce the amount of time needed to reorder stocked items in the Central Lab storeroom allowing for more time completing other assigned duties and tasks.
- Accounted for all items stored in Warehouse storage needing to be flagged as rotating assets.
- Coordinated with Maximo Administrator, Finance Dept., and Technology Solutions to integrate the Warehouse’s inventory between Maximo and Oracle systems.

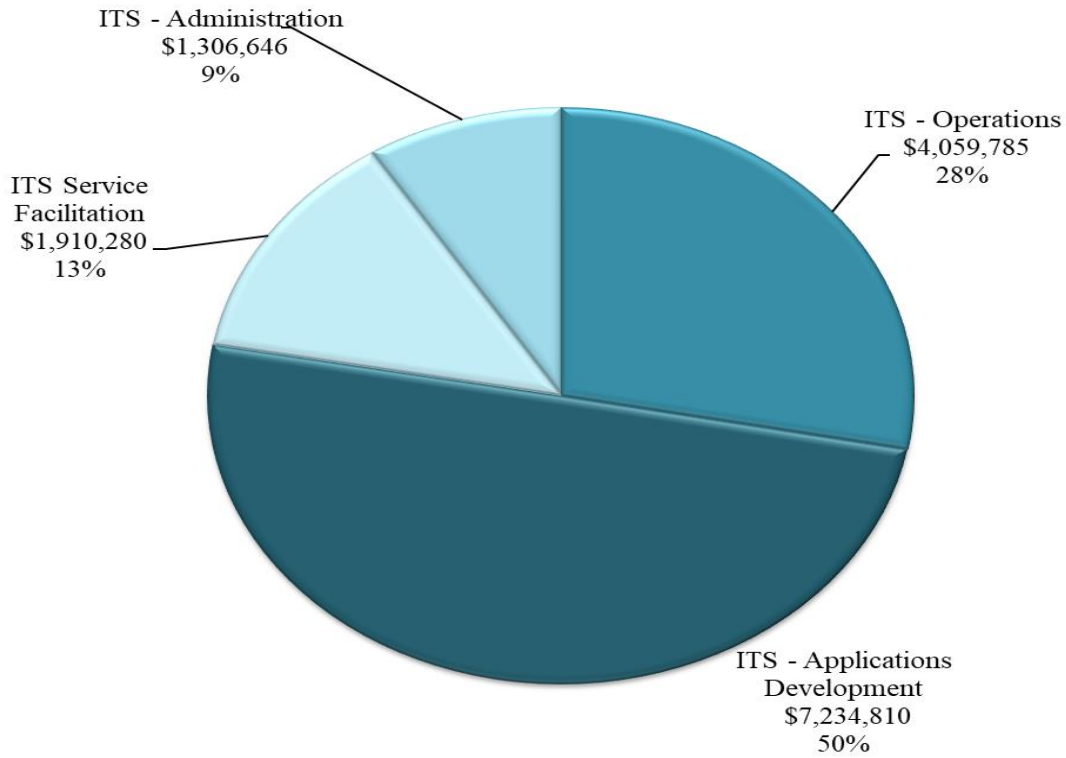
Goals for fiscal year 2024

- Have “Kitting” process fully implemented.
- Implement auto reorder process for all storerooms in the Central Warehouse.

Performance Measures	FY22 Actual	FY23 Estimate	FY 24 Goal
Receive GFOA Certificate of Excellence for ACFR	Yes	Yes	Yes
Receive GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes
Debt Service Coverage	3.30	3.76	2.20

Information Technology Solutions Service Center

FY 2024 Budget for Information Technology Solutions Service Center Total \$14,511,521



Information Technology Solutions- Service Group					
	FY 2022 Actual	FY 2023 Estimated	FY 2024 Budget	FY 2023 - FY 2024 \$ Variance	% Change
Salaries & Benefits	\$ 3,437,013	\$ 3,479,784	\$ 4,040,811	\$ 561,027	16.12%
Supplies & Services	8,523,389	7,436,406	10,470,710	3,034,304	40.80%
Total	\$ 11,960,402	\$ 10,916,190	\$ 14,511,521	\$ 3,595,331	32.94%

The Information Technology Solutions Service Group supports District staff by providing information management services; cybersecurity services; comprehensive communication and network services; the development and maintenance of business applications; and consulting, technical support, and problem-solving services through the application of information technology. Information Technology Solutions is comprised of the leadership team and three service sections: Infrastructure, Application Development, and Service Facilitation. The team is guided by five core tenets: Customer Support, Project Management, Securing the Enterprise, Governance and Standards, and Asset Management.

ITS ADMINISTRATION

ITS - Administration					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 1,034,753	\$ 1,121,343	\$ 1,095,146	\$ (26,197)	(2.34%)
Supplies & Services	101,400	108,387	211,500	103,113	95.13%
Total	\$ 1,136,153	\$ 1,229,730	\$ 1,306,646	\$ 76,916	6.25%

The Service Group’s leadership and administration team consists of the Chief Information Officer (CIO), IT Manager, three Supervisors, a Principal Management Analyst, Operations Administrator, two Business System Analysts, and an Administrative Specialist.

The IT Manager reports directly to the CIO and is responsible for day-to-day operations in support of the District’s enterprise information technology resources. The supervisors each lead one Service Section aligned with a primary information technology mission area. The Principal Management Analyst oversees performance reporting, critical customer support issues, governance initiatives, and shares responsibility as Records Management liaison. The Operations Administrator, two Business Systems Analysts, and Administrative Specialist share responsibility for the management of district-wide small-medium-large size Information Technology projects, analysis of technology solutions, all technology procurement activities, billing, accounts payable, records management, and the tracking of millions of dollars in hardware and software assets currently deployed throughout the District.

ITS – OPERATIONS

ITS - Operations					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 1,155,983	\$ 1,087,168	\$ 1,203,685	\$ 116,517	10.72%
Supplies & Services	2,129,241	1,984,323	2,856,100	871,777	43.93%
Total	\$ 3,285,224	\$ 3,071,491	\$ 4,059,785	\$ 988,294	32.18%

The ITS Operations service group has one supervisor and six team members. Infrastructure Staff manage network and communications, servers and storage, cyber security, and application hosting. They are responsible for managing the data centers and all equipment and technical computing structures associated with technology solutions.

This staff maintains and supports physical and virtual servers, cloud services, an enterprise-class wireless network, and various network devices (routers, switches, and firewalls). The servers are used to host a variety of applications and perform multiple services. Included in these applications are cloud services such as e-mail (Microsoft 365) and e-mail security. On premise servers support the District’s ERP and financial systems, customer care and billing (CC&B), laboratory information management (LIMS), geographic information systems (GIS), and a wide range of business specific applications. Services also include Internet security (intrusion prevention and detection systems), and Internet Web services. The network devices connect all servers and users to a common network infrastructure on both wired and wireless networks.

Accomplishments for fiscal year 2023

- Implemented Enterprise IP Address Management system.
- Completed Microsoft Tenant Migration (Gov-to-Commercial).
- Replaced outdated network drives with more reliable solid-state storage.
- Installed VxRail stretch-cluster servers for greater performance and availability.
- Established cloud-based Security Information and Event Management (SIEM) system.
- Enhanced Email security and detection of malicious message with Darktrace email.

Goals for fiscal year 2024

- Evaluate Microsoft 365 Teams Telephony as potential replacement for Cisco VoIP phones.
- Upgrade Wireless network and isolate from internal network for greater security.
- Improve network reliability with additional routing and high availability connections.
- Continue to reduce vulnerabilities with enhanced patching and scanning technologies.
- Enhance network backup capabilities with air-gapped solution.

ITS – APPLICATION DEVELOPMENT

ITS - Applications Development					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 571,921	\$ 687,298	\$ 966,450	\$ 279,152	40.62%
Supplies & Services	5,469,714	4,577,025	6,268,360	1,691,335	36.95%
Total	\$ 6,041,635	\$ 5,264,323	\$ 7,234,810	\$ 1,970,487	37.43%

The Application Development & Solutions service group is responsible for developing, implementing, maintaining, and supporting software solutions for the entire District. The mission is simply to create or support products and tools which facilitate difficult, repetitive, or time-consuming tasks. The mission also includes implementing and optimizing the District’s critical ERP systems. These systems support the billing and accounts receivable for the District’s wastewater customers, Accounting and Finance Service Group and the Customer Service and Human Resources Service Group. Customers include both employees and the public. Deliverables range from internal programs and tools to public websites and interactive systems. The group supports the needs of District service centers, groups, and teams by designing, developing and assisting in the creation of solutions and utilities to aid with particular functionality needs.

Accomplishments for fiscal year 2023

- Deployed enhancement and security updates for PIPES, PIPES API and PIPES PORTAL.
- Completed the Billing Process for annual and quarterly billing July and October 2022, January and April 2023 and the Tax Roll Process in June 2023.
- Implemented automated process to transfer employee badge pictures to our Microsoft M365 profile pictures.
- Successfully migrated all NON-EBS Oracle DBs from ASM Storage to File Server Storage.
- Supported the upgrade to various COTS solutions: ServiceNow, HACH WIMS, Chromeleon, Kronos, AssetWorks.
- Supported the on-going PSTOOLS replacement effort.
- Supported the Granite Net Migration to the Cloud Proof-Of-Concept effort.
- Decommissioned various out-of-support Microsoft Windows and SQL DB servers, and applications no longer used or replaced: AQUAFORM. Oracle SOA.

Goals for fiscal year 2024

- Deliver TACT replacement application: TACT+, a .NET application.
- Promote 2019 SSRS Instance (and Deprecate 2014 SSRS Instance).
- Successfully complete the Billing Process for July and October 2023, January and April 2024 and the Tax Roll Process in June 2024.
- Continuous upgrade, configuration, and stabilization of the Oracle environment (OVMS).
- Upgrade homegrown Budget, MCL and PIPES solutions.
- Leverage MS Power Automate technology to replace or provide functionality for current business processes automation and digitization.
- Partner with Collection System Services (CSS) for the replacement of PSTOOLS and implementation of a COTS solution, CityWorks, and its integration with GraniteNet, GIS and MAXIMO.
- Partner with Collection System Services (CSS) with the completion of the Granite Net Migration to the Cloud effort.
- Support the CC&B Upgrade and ERU Projects.
- Implement ServiceNow configuration changes to enhance our Service Catalog and CMDB.
- Deprecate TIP functionality (all data has been migrated to an Oracle Relational Database).



ITS – SERVICE FACILITATION

ITS Service Facilitation					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 674,356	\$ 583,975	\$ 775,530	\$ 191,555	32.80%
Supplies & Services	823,034	766,672	1,134,750	368,078	48.01%
Total	\$ 1,497,390	\$ 1,350,647	\$ 1,910,280	\$ 559,633	41.43%

Service Facilitation has one supervisor and six full-time team members. Four Systems Technicians provide advanced troubleshooting and technical support for hundreds of software applications and services offered to our users. Two IT Customer Support Specialist are the primary point of contact at the ITS Help Desk for the more than 400 District employees and countless consultants using our systems to accomplish the District’s mission.

The Service Section fulfills key functions such as Tier 1 Customer Support via phone, email, and in-person; Fulfills requests for IT Devices and Services; IT Asset Management, Upgrade and Support; Personal Electronic Device Support and Maintenance; Installation of Operating Systems and Applications on Client Devices; Coordination and Provisioning of User Access to Data, Applications and Services; Printer Support and Maintenance Coordination; Coordination and technical expertise in the selection and delivery of IT Standard End-User Devices and Services.

Accomplishments for fiscal year 2023

- Technology modernization: (4) Conference Rooms Technology Refresh, (5) Ricoh and HP Multi-function printers, (1) HP Plotter, furthered standardization of desktop and mobile (laptop/tablet) technologies
- Collection Crew Room and Conference Rooms reconfiguration for devices.
- ServiceNow Catalog Items, Dashboard enhancements and implementation of new items.
- Initiated Windows 11 migration and further enhancements to the patching process.
- Incorporating Teams Room in Conference Rooms.
- End-User Devices Disposal and process improvements on Asset Disposal and Stock Inventory.

Goals for fiscal year 2024

- Modernize Windows Policy and improve on PC Configuration Standardization.
- Technology Refresh on remaining Conference Rooms.
- Evaluate Microsoft 365 Teams Telephony as potential replacement for Cisco VoIP phones.
- Support on-going Software/Application Upgrade and Replacement such as City Works, GraniteNet Cloud, PrinterLogic Cloud.
- Continuous Support to Annual Device Replacement Programs.

Service Metrics / KPI's

INCIDENT FREQUENCY		2020	2021	2022	2023 YTD
INCIDENTS	OPENED	5392	5010	4028	2719
	CLOSED	5386	4941	4175	2724

**Incident: Unplanned customer issues with hardware, software, network services, "how do I...?", "would you help me...?"*

REQUEST FREQUENCY		2020	2021	2022	2023 YTD
REQUESTS	OPENED	2269	2385	2169	1362
	CLOSED	2246	2259	2220	1363

**Requests – planned activities, includes relocating technology, adjusting configurations, resetting passwords, etc., within ITS service.*

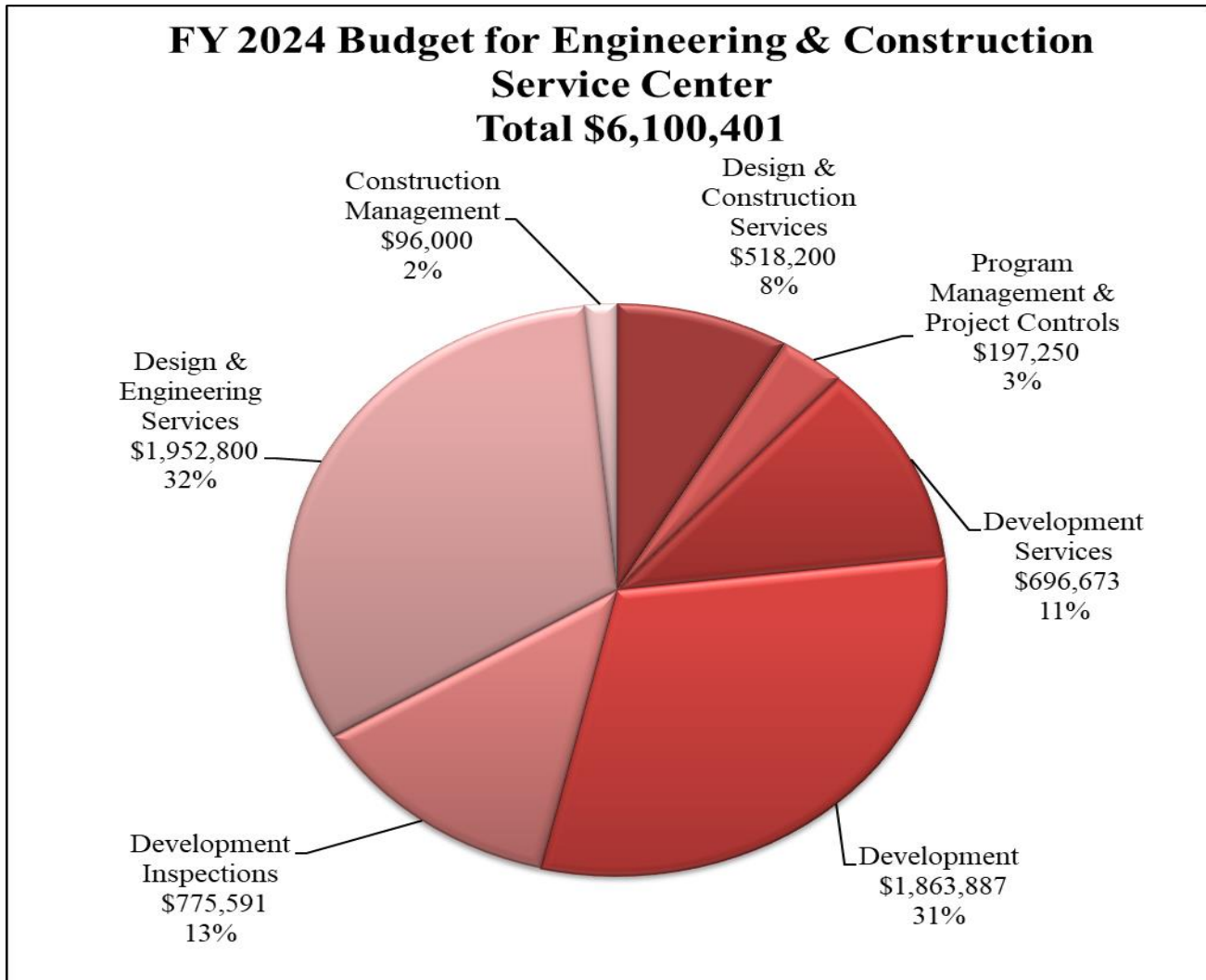
CHANGE FREQUENCY		2020	2021	2022	2023 YTD
CHANGES	OPENED	722	700	569	272
	CLOSED	752	667	552	250

**Change - Any addition, modification, or removal done on hardware or software assets that are deployed on the IT infrastructure, to resolve issues, support requests, or perform maintenance.*

IPS FREQUENCY		2020	2021	2022	2023 YTD
IPS RESULTS	LOW	7316	4226	0	0
	MINOR	106369	18014	3059	43020
	MAJOR	19849	7370	12825	136054
	CRITICAL	6555	1910	8153	61180

Network/Appliances

Engineering & Construction Service Center



Engineering & Construction Total					
	FY 2022 Actual	FY 2023 Estimated	FY 2024 Budget	FY 2023-2024 \$ Variance	% Change
Salaries & Benefits	\$ 2,429,658	\$ 2,861,955	\$ 2,875,351	\$ 13,396	0.47%
Supplies & Services	2,519,011	1,641,210	3,225,050	1,583,840	96.50%
Total	\$ 4,948,669	\$ 4,503,165	\$ 6,100,401	\$ 1,597,236	35.47%

Engineering & Construction is responsible for providing engineering and construction services in allocating capacity and monitoring the collection system, preparing plans and specifications for rehabilitation of existing facilities, providing construction management and construction inspection services and the preparation and monitoring of capital investment contracts for the District. The following functions describe each of their roles within the process.

CONSTRUCTION MANAGEMENT

Engineering & Construction Management (Capitalized)					
	FY 2021	FY 2022	FY 2023	FY 2022-2023	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 6,056,893	\$ 6,445,283	\$ 7,103,494	\$ 658,211	10.21%
Supplies & Services	-	-	-	-	0.00%
Total	\$ 6,056,893	\$ 6,445,283	\$ 7,103,494	\$ 658,211	10.21%

Construction Management (CM) is responsible for the project administration of the construction activities associated with the Capital Improvement Program (CIP). The program includes Plant and Collection System expansion and rehabilitation projects for facilities throughout unincorporated Clark County. CM staff facilitates construction activities, coordinates with other service groups to address design and field issues, provides inspection services to ensure compliance of the Contract Documents for treatment facilities, collection system infrastructure, and rapid response projects. CM is actively involved throughout the design phase of CIP projects to review constructability issues, share lessons learned from previous projects, and offers other construction and material recommendations. The CM service group manages the contracts required during the course of construction which includes, but is not limited to, the contractor constructing the project, the design consultant responsible for the project design, and the materials testing firm providing quality assurance services.

Accomplishments for fiscal year 2023

- Managed and inspected the construction of 14 expansion, rehabilitation, and rapid response CIP projects and 2 expansion and lift station Development Services projects.
- Reviewed existing standard operating procedure (SOPs) to create an SOP guideline to provide consistency in CM PM work processes and to update CM Inspections SOPs. Continued to improve upon and to implement new work processes in Oracle Unifier.
- Processed the closing of CM purchase orders open in Oracle Financial.
- Updated the Front-End master specifications and worked with Engineering to develop new standardized technical specifications.
- Experienced no sewage spill overflows (SSOs) during the course of construction. Worked with Collections, Maintenance, and Operations to prevent an SSO when there was a catastrophic failure at Laughlin Lift Station No. 2.

Goals for fiscal year 2024

- Work with Engineering to streamline existing contract requirements for smaller scope projects and to continue to create standardized technical specifications.
- Continue to remain involved in the planning and coordination of projects during the design phase which includes the expansion plan of the FWRC and Collection System.
- Continue to coordinate with the Project Controls service group to provide accurate monthly and annual cost and schedule projections for active construction projects.

DEVELOPMENT SERVICES GROUP

Development Services Group					
	FY 2022	FY 2023	FY 2024	FY 2023-2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 2,429,667	\$ 2,861,950	\$ 2,875,351	\$ 13,401	0.47%
Supplies & Services	81,639	267,012	460,800	193,788	72.58%
Total	\$ 2,511,305	\$ 3,128,962	\$ 3,336,151	\$ 207,189	6.62%

The Development Service Group provides an interface between the District and the Development Community for new residential, commercial and industrial wastewater infrastructure constructed within the District’s service area. Responsibilities include responses to zoning requests; point of connection (POC) analysis; civil plan review; acquiring easements for new District assets; review Final Maps; field inspections during construction; bypass pumping plan review; creation of record drawings; and managing the Approved Material List (AML). In addition, other public agencies such as the Las Vegas Valley Water District, NDOT, Clark County Public Works and the District’s Capital Improvement Projects (CIP) also submit civil improvement plans for their projects for staff review to identify conflicts with existing District infrastructure.

Accomplishments for fiscal year 2023

- Met and maintained the 3-2-1 goal for civil plan review for 316 consecutive weeks by fiscal year end.
- The Electronic Plan Review work process continues to be utilized by customers 100% of the time, including the final (mylar) submittal.
- Forty-two (42) new Inter-local Agreements (ILA) were executed for FY 2023 between the District and the City of Las Vegas (CLV), whereby the CLV provided sewer service to County parcels.
- Development Services staff reviewed many projects through different stages. Major metrics at certain milestones for these projects are:
 - 548 POC processed
 - 1,826 plan reviews totaling 16,423 sanitary sewer sheets reviewed in the plan review workflow
 - 25,335 Inspections performed
 - 189,170 lineal feet of pipeline sized between 8” and 30” and 1,060 manholes sized between 48” and 72” totaling \$37,180,285.23 in valuation of donated assets that were accepted into the District’s collection system
- Established increased coordination with other Service Groups to better serve our customers and improve upon internal processes. This coordination created workflow flowcharts to better outline the duties of each service group and how they interact with each other, for internal and external use. The service groups in these coordination meetings are:
 - Modelling
 - Customer Service
 - Collection Design
 - Plant Design
 - Construction Management
 - GIS

- Records Management improvements included the indexing of completed CIP projects into DP (Digital Paper) including the uploading of any plan sets not already included.
- Created a new template for the Service Group’s Standard Operating Procedures (SOP) and continuously updated and approved the SOP submitted by staff.
- The PIPES database and the online portal continue to support the increased volume of civil improvement plan submittals and inspection requests and for FY 2023, staff made the following improvements:
 - Linked the issued POC to the plan submittal to improve tracking of the POC for each project. Began indexing the POC in DP and other improvements to processing POC through PIPES and the PIPES Portal.
 - Inspector-focused release that improved several processes in the inspector’s workflow, such as Partial Passes, Preliminary Inspections, and Inspector Workflow editing.
- The AML committee has implemented the following improvements for FY 2023:
 - Prepared a Corrosion Protection Guidelines Checklist based upon the CIP Corrosion Protection Specifications.
 - Six new products were submitted for review, where three were accepted and three were rejected.
 - Published updated AML to District’s website in a new tabular format and updated the existing product categories and types.
- Development Services improved the District Website by publishing additional content to aid customers with preparing and submitting plans; scheduling inspections and other associated work processes. These improvements include:
 - POC and Submittal Changes
 - U.S. Survey Foot Requirements
 - Allowable Joint Sealants for manhole stacking
 - POC Verification
 - Allowance of 24 Inch Manhole Frame and Cover
 - Nevada Quality of Plan Submittals Task Force: Best Practices Guide for Quality Plan Submittals
 - DOA Land Auction Maps depicting the POC for sewer-connections

Goals for fiscal year 2024

- Maintain a high level of customer service and continue to meet/maintain the 3-2-1 goal for plan review and performing inspection requests within 24 hours of scheduling.
- Update PIPES to include major changes to the asset input processes and plan submittal intake to reduce time and errors with asset creation.
- Certify one to two additional inspection staff in AMPP for corrosion protection inspection and testing.
- Initiate the update to the Design and Construction Standards for Wastewater Collections Systems (DCSWCS) to include items for the betterment of the future assets within the District’s collection system.
- Participate in Uniform Plumbing Code (UPC) Committee meetings to incorporate District needs in the amendments to the 2024 UPC for Southern Nevada.

DESIGN SERVICES GROUP

Design & Engineering Services					
	FY 2022	FY 2023	FY 2024	FY 2023-2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ (3)	\$ (0)	\$ -	\$ 0	(100.00%)
Supplies & Services	153,272	850,910	1,952,800	1,101,890	129.50%
Total	\$ 153,269	\$ 850,909	\$ 1,952,800	\$ 1,101,891	129.50%

The Design Services Group is responsible for planning, preliminary design, and final design of projects within the District’s Capital Improvement Program (CIP). This includes both rehabilitation and expansion projects throughout the sewer collection system, lift stations and treatment facilities for unincorporated Clark County, Nevada. District Project Managers obtain project approval, negotiate the scope and fee with the project consultant, prepare agenda material for Board of Trustees’ (BOT) consideration of the design agreement, manage the schedule, scope and budget for all design phase activities through award of the bid by the BOT.

Master plan work completed in FY 2019 indicated a need for expanding treatment capacity to sustain the rate of development within the Las Vegas Valley. In FY 2023 three major construction contracts were awarded by the Board, in excesses of \$550 million to increase capacity. In the collection system, design work on numerous District assets, including three Lift Stations, was completed in FY 2023. Construction will begin on several rehabilitation projects in FY 2024.

Accomplishments for fiscal year 2023

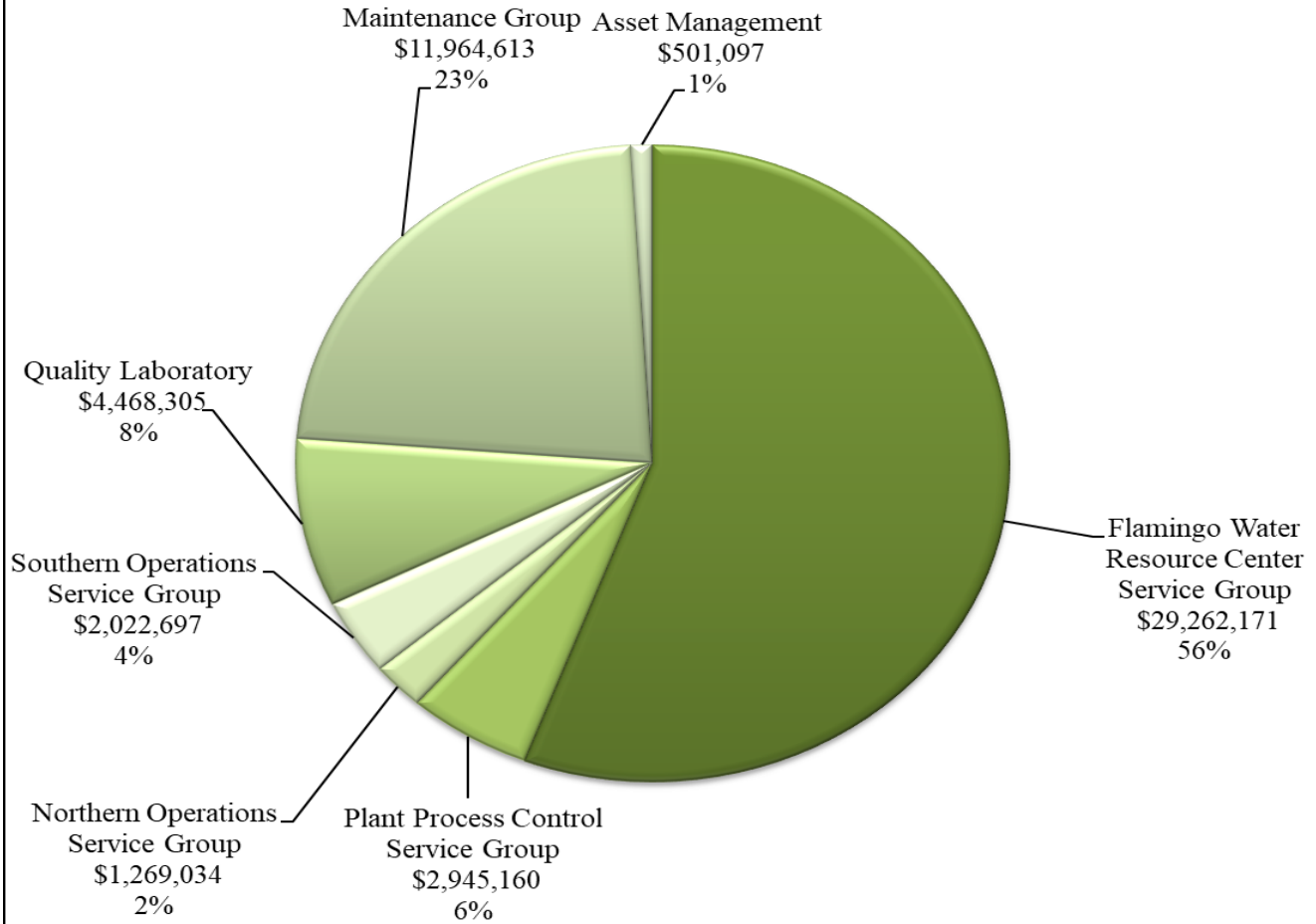
- Managed the 15-year Capital Improvement Program, including conducting RFPIA approval of 4 projects with a total value of \$74.3 million.
- Secured approval of one engineering service contracts in the amount of \$2.6 million to provide professional design services for projects within the CIP.
- The Board of Trustees (BOT) awarded 6 construction contracts in the amount of \$573 million to increase system capacity and rehabilitate existing assets.
- Awarded the three major projects to increase capacity to 150 MGD at the Flamingo Water Resource Center (FWRC).
- Continued updating the District’s collection system model to assist the development community with ease of connection and ensure sufficient capacity within District infrastructure.

Goals for fiscal year 2024

- Continue to coordinate closely with Project Controls to provide accurate CIP information for monthly and annual forecasts.
- Successfully negotiate engineering agreements and launch design efforts for projects listed in the FY2024 CIP.
- Manage active design projects to stay on schedule, within budget, and advertise unambiguous design plans.
- Continue to update the 15-year CIP with projects necessary to sustain the District.
- Utilize grant funding to convert septic tank users to the District’s sewer network.

Plant Operations & Laboratory Service Center

FY 2024 Budget for Plant Operations & Laboratory Service Center Total \$51,931,980



Plant Operations & Laboratory Service Center					
	FY 2022 Actual	FY 2023 Estimated	FY 2024 Budget	FY 2023 - FY 2024 \$ Variance	% Change
Salaries & Benefits	\$ 16,899,816	\$ 17,425,118	\$ 18,540,420	\$ 1,115,302	6.40%
Supplies & Services	21,097,584	24,572,693	33,892,657	9,319,964	37.93%
Total	\$ 37,997,400	\$ 41,997,812	\$ 52,433,077	\$ 10,435,265	24.85%

PLANT OPERATIONS, MAINTENANCE AND LABORATORY

Plant Process Control, the Flamingo Water Resource Center Operations, the Northern Operations, the Southern Operations, the Quality Laboratory, Maintenance and Facilities, and Asset Management Service Groups comprise the Plant Operations, Maintenance, and Laboratory Service Center (POM&L SC).

Accomplishments for fiscal year 2023

- Met the Fiscal Year O&M Budget despite massive increases in unit prices for chemical, energy, and replacement parts.
- Earned the National Association of Clean Water Agencies Peak Performance Awards for 100% permit compliance at all four District mechanical treatment plants – the Flamingo, Laughlin, Indian Springs, and Moapa Valley plants.
- Took over the Asset Management, merged the Asset Management and Reliability Programs into a cohesive unit.
- Continued a process improvement effort to improve FWRC solids handling practices focused on cake solids percentages and centrate quality; achieved a record high average of 24.8% solids in FY23, which saved the District \$300k.
- Managed the septic/chemical toilet receiving program at the FWRC, which accepts 8 million gallons and generated \$500k in revenue in FY23.

Goals for fiscal year 2024

- Get NDEP to approve the revisions to the O&M Manual for the Flamingo Membrane/Ozone Facility that describe acceptable operation without the application of ozone.
- Establish and begin execution of Succession Plan for the leadership positions in POM&L SC.
- Study the staffing that will be necessary to operate and maintain the new (under construction) preliminary, primary, secondary, and sludge thickening facilities at the FWRC; obtain approval for the necessary new positions.
- Pay close attention to emerging pressures on the District that is facing from the EPA and NDEP; pay special attention to PFAS matters.
- Negotiate and ensure an acceptable NPDES permits are reissued to the Flamingo and outlying plants, pay close attention to the phosphorus waste load allocations for the FWRC.

FLAMINGO WATER RESOURCE CENTER SERVICE GROUP

Flamingo Water Resource Center Service Group					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 6,151,341	\$ 6,129,028	\$ 6,369,792	\$ 240,764	3.93%
Supplies & Services	13,579,342	16,752,580	22,892,379	6,139,799	36.65%
Total	\$ 19,730,684	\$ 22,881,608	\$ 29,262,171	\$ 6,380,563	27.89%

The Flamingo Water Resource Center (FWRC) Plant Operations Service Group operates the FWRC, which serves the unincorporated areas of Clark County within the Las Vegas Valley. This includes a population of approximately two million residents as well as the “Strip,” which accommodates over forty million visitors annually. Approximately two thirds of the District’s operating budget is spent supporting operation and maintenance of the treatment facilities and the wastewater collection systems. The FWRC uses a combination of chemical, physical and biological treatment processes to

treat approximately 107 MGD (million gallons per day) of wastewater. After treatment, the facility discharges approximately 104 MGD of reclaimed water into the Las Vegas Wash, which flows into Lake Mead.

Approximately 3 MGD of highly treated effluent is reused for irrigation of parks, community golf courses, and playing fields, as well as cooling water for power generation plants and for construction dust control. The facility reuses approximately 7 MGD internally for process water, which would otherwise be provided from a potable water source. The reclaimed and reused water exceeds established water quality standards and is safe for recreational body contact. The final effluent is analyzed and exceeds the stringent standards required by the National Pollutant Discharge Elimination System (NPDES) permit issued by the State of Nevada. The highly treated reclaimed water helps protect the Las Vegas Wash, and therefore, drinking water resources for the Las Vegas Valley and downstream users along the Colorado River.

Plant operations staff treat wastewater through a variety of processes including preliminary treatment, enhanced primary treatment, advanced secondary treatment and advanced tertiary treatment. Advanced odor control systems are incorporated within the facility to ensure compliance with a Good Neighbor policy with the nearby residents. Preliminary treatment uses equipment such as bar screens and aerated grit removal systems while the enhanced primary treatment process adds small amounts of chemicals (metal salts and polymer) to aid in flocculation and sedimentation. Secondary treatment includes a conventional activated sludge process with biological nutrient removal of phosphorus, ammonia and nitrogen. Tertiary treatment consists of dual media filters with chemical addition for further phosphorus removal. Disinfection of a majority of the treated effluent (~75%) is accomplished with ultraviolet disinfection. A 30 MGD Membrane Filtration and Ozone Disinfection Facility provides alternative treatment technologies to approximately 20% of the total flow. The treatment processes produce some of the best water quality of any facility in the country. The operation of wastewater facilities is the District's core service to the community. The FWRC Operations Service Group also participates in the planning, development, design and construction of new facilities to meet changing demands in effluent quantity and quality.

Accomplishments for fiscal year 2023

- Received the Platinum 11 Peak Performance Award for 2022 from the National Association of Clean Water Agencies (NACWA) for the eleventh consecutive year of 100% NPDES permit compliance.
- Completed the FWRC Plant Equipment Asset Criticality Analysis.
- Implemented the FWRC Valve Exercising Program for plant Reuse Underground Valves.
- Continued to provide the necessary online and onsite training opportunities for the plant operations staff.
- Continued to meet the internal goal of >23% cake solids as an annual average for the fourth consecutive year with a landfill savings close to \$1Mil.

Goals for fiscal year 2024

- Continue to expand the use of IntelaTrac.
- Continue to work with Construction Management on the construction of the new Headworks and Primary Treatment Process.
- Continue to provide training needs for the Plant Operations Staff.
- Procure a new Chemical Agreement in collaboration with other local utilities.
- Expand the Valve Exercising Program to incorporate Potable Water Underground Valves.

PLANT PROCESS CONTROL SERVICE GROUP

Plant Process Control Service Group					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 1,536,280	\$ 1,620,770	\$ 1,731,060	\$ 110,290	6.80%
Supplies & Services	\$ 744,533	\$ 1,086,980	\$ 1,214,100	127,120	11.69%
Total	\$ 2,280,813	\$ 2,707,751	\$ 2,945,160	\$ 237,409	8.77%

The Process Control Service Group, Operational Technology Team is responsible for assuring availability, reliability, standardization, and cybersecurity of the industrial control and SCADA systems used to automate and monitor the District’s collection and wastewater treatment facilities. This team works with Operations, Maintenance, Collection Systems Services, Design Engineering, Construction Management, and Information Technology teams to provide industrial control system (ICS) support in daily operational activities, and all phases of capital projects. Skill sets within the group range from control system hardware design, fabrication and installation to SCADA system, network and telemetry architecture design, applications programming, fault analysis, and ability to implement state-of-the-art systems.

Accomplishments for fiscal year 2023

- Design, testing, and initial implementation of Collection Services Feed Site SCADA systems.
- Design and implementation of a new control cabinet and instrument power system at the Blue Diamond treatment ponds to prevent data loss due to frequent, extended utility power outages.
- Upgrade of the control systems and telemetry links to multiple lift stations.
- Integration of streaming video into the SCADA system for several remote service area lift stations to enhance safety and monitoring capabilities.
- Completed SCADA and PLC system programming, and integration for Project 19003 – FWRC M&O Chemical Facility.
- Worked in unison with Project 19002, 19003, and 19005 construction teams to reroute fiber optic communications in advance of demolition work preventing unscheduled network outages.

Goals for fiscal year 2024

- Add SCADA systems to all Collection Services Feed sites and provide training to Collection Services Systems staff prior to the end of FY 23-24.
- Perform firmware updates, network and ICS device replacements in a timely manner to assure cybersecurity issues are minimized with field devices based on Dragos monitoring system alerts and industrial control system sector recommendations.
- Assist with sustainability efforts by providing SCADA historical data and report design changes within established service level agreements with customers.
- Update existing SCADA systems from version 2014R2 to 2020 prior to end of FY 23-24.
- Monitor IOT device data consumption and optimize use of FirstNet data plans monthly.

The Process Control Service Group, Compliance and Regulatory Affairs Team, is responsible for administration of the District's Compliance efforts for Air Quality, Stormwater, and Restricted Waste, as well as assisting in the administration of NPDES Discharge Permits. The Team is also responsible for managing, and advising on, regulatory and legislative matters that might affect the District including researching effects of new regulations, researching regulatory implications of process changes, and representing the District by commenting on proposed regulation. The Team is responsible for reporting matters of non-compliance to various regulatory agencies, and completing the regulatory processes required to close out any corrective action investigations. The Team also assists in compliance of CIP projects related to assistance with permitting or other environmental issues. This team works with Operations, Maintenance, Collection Systems Services, Design Engineering, Construction Management, and Information Technology teams to provide support wherever the District may be concerned of regulatory implication, non-compliance, or other environmental matters.

Accomplishments for fiscal year 2023

- Completed the Mixing Zone Study for LWRC including collaborating with the SNWA.
- Researched and advised on the regulatory implications of composting biosolids at a local Landfill.
- Completed and implemented new streamlined procedures for preparing monthly flow reports.
- Obtained De Minimis Permit coverage for two active CIP projects.

Goals for fiscal year 2024

- Coordinate consistent meetings of the Hach WIMs user group and utilize the group to continue WIMs improvements.
- Pursue opportunities to expand the contributions of the compliance department. Examples include finding ways to better assist in mechanical compliance.
- Utilize the full experience of the new analyst to identify any improvement opportunities in his specific areas of expertise (Restricted waste and USTs)

NORTHERN OPERATIONS SERVICE GROUP

Northern Operations Service Group					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 804,889	\$ 880,235	\$ 841,234	\$ (39,001)	(4.43%)
Supplies & Services	478,140	304,853	427,800	122,947	40.33%
Total	\$ 1,283,029	\$ 1,185,088	\$ 1,269,034	\$ 83,946	7.08%

This group operates the Desert Breeze Water Resource Center, the Indian Springs Wastewater Treatment Facility, the Blue Diamond Wastewater Treatment Ponds and the Moapa Valley Wastewater Treatment Facility.

Desert Breeze Water Resource Center

The Desert Breeze Water Resource Center, when in operation, provides reclaimed water to the Las Vegas Valley Water District for irrigation of five golf courses and one park. Raw wastewater is diverted from a structure located in the Twain interceptor at the intersection of Twain and Durango Boulevard. Also, the District has entered into an agreement with the City of Las Vegas and diverted approximately 3 MGD from the Sahara interceptor delivering an approximate total influent flow to Desert Breeze of 4.9 MGD. The plant is currently out of service.

Accomplishments for fiscal year 2023

- Continued with cleaning and preserving of the Desert Breeze equipment providing great potential and capability of providing reclaimed water if needed.
- Continued to service DBWRC and equipment to keep the facility prepared to perform at optimum efficiency after extended plant and process downtimes if needed.
- Maintained plant grounds and buildings.

Goals for fiscal year 2024

- Continue maintaining plant grounds and buildings.
- Continue to remain in a constant state of readiness by maintaining the plant and equipment to keep the facility prepared to perform at optimum efficiency after extended plant and process downtimes are completed.
- Formulate a plan along with Environmental Health and Safety to evaluate and improve safety hazards within the facility.

Indian Springs Wastewater Treatment Facility

The Indian Springs Wastewater Treatment Facility serves Indian Springs and Creech Air Force Base. The system consists of an activated sludge treatment plant and two collection system lift stations.

Accomplishments for fiscal year 2023

- Operated the wastewater treatment facilities to continually meet all discharge requirements presented in the permit.
- Decanted remaining standing water from Facultative Basin #2 and implemented use of Eco-Tube sludge bags for wasted sludge.
- Lowered Monitor Wells #1 and #2 Total Nitrogen numbers consistently under 10 mg/l
- Passed NDEP WWTF Inspection.
- Received NACWA Gold Peak Performance Award.

Goals for fiscal year 2024

- Remove sludge from Facultative Basin #1.
- Remove used MicroC chemical totes from grounds for Storm Water Pollution prevention.
- Replace aeration membranes within both aeration basins for biological process.
- Install redundant Utility Water Pump at Effluent Structure.
- With assistance from Control Systems remove and replace 12 obsolete Rotork actuators on Aeration Basins.

Blue Diamond Wastewater Treatment Ponds

Blue Diamond Wastewater Treatment Ponds serve Blue Diamond. The system consists of one wastewater treatment pond and two percolation basins to handle the wastewater generated in the community.

Accomplishments for fiscal year 2023

- Continued to operate the wastewater treatment facilities to continually meet or exceed all discharge requirements presented in the permit.
- Cleaned and remove weeds and debris from R.I.B. A and B with assistance from Collection System Services.
- Replaced worn aerators within the Treatment Pond.

Goals for fiscal year 2024

- Operate the wastewater treatment facilities to continually meet all discharge requirements presented in the permit.
- Clean and remove weeds and debris from R.I.B. A and B.
- Install a pumping system to apply EPA approved algaecide to assist with high algae concentrations within treatment pond that are impacting CBOD results and causing permit exceedance.

Moapa Valley Wastewater Treatment Facility

The Moapa Valley Service Section is responsible for the collection and treatment of wastewater generated by the community in Moapa Valley (Overton and Logandale). The Moapa Valley Wastewater Treatment Plant is a 0.75 MGD advanced biological nutrient removal (BNR) treatment facility with three Rapid Infiltration Basins (RIBs). This facility is primarily designed for nitrogen removal with the effluent being evaporated or percolated into groundwater via Rapid Infiltration Basins (RIBs).

Accomplishments for fiscal year 2023

- Continued to operate and maintain the wastewater treatment facilities to meet or exceed all discharge requirements.
- Replaced and rehabbed drain pump station with new radar and float system for level control.
- Installed conductivity meter in influent piping to improve monitoring of wastewater coming from Lift Station.
- Clarifier had brushes installed on clarifier arm to ensure that algae growth is reduced on the weirs.
- Received NACWA Gold Peak Performance Award

Goals for fiscal year 2024

- Rehab and upgrade potable water system to see pressure and level on SCADA.
- Work with Engineering on plans for the new lift station and water line on Lewis Road.
- Repair or replace asphalt in primary ponds A and B with assistance from construction management.
- Replace potable water line that comes from water meter approximately a mile away with the assistance from construction management.
- Place equipment in empty clarifier with the assistance from construction management.

SOUTHERN OPERATIONS SERVICE GROUP

Southern Operations Service Group					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 760,258	\$ 914,554	\$ 815,497	\$ (99,057)	(10.83%)
Supplies & Services	842,376	951,839	1,207,200	255,361	26.83%
Total	\$ 1,602,635	\$ 1,866,393	\$ 2,022,697	\$ 156,304	8.37%

The Southern Operations Service Section operates and maintains the collection and treatment facilities for Laughlin and Searchlight.

Laughlin Water Resource Center

The Laughlin Water Resource Center includes two sewer lift stations and an 8 million gallon per day (MGD) tertiary treatment plant that discharges directly to the Colorado River. The Laughlin Water Resource Center (LWRC) treated, on average, 1.94 MGD of raw wastewater over the last year. Stringent National Pollutant Discharge Elimination System (NPDES) permit requirements are placed

on the LWRC to protect water quality in the Colorado River. To meet this responsibility, the group operates multiple preliminary processes such as screening, grit removal, and flow equalization. Secondary processes consist of activated sludge with biological nutrient removal (BNR) of ammonia, nitrogen, and phosphorus. Tertiary treatment includes chemical addition for additional removal of phosphorus, dual media filtration, disinfection with sodium hypochlorite, and dichlorination with sodium bisulfite before discharging to the Colorado River.

Accomplishments for fiscal year 2023

- Operated the wastewater treatment facilities to continually meet or exceed all discharge requirements presented in the permit.
- Continued key relationships with the Laughlin Town Managers office, members of the Laughlin and Searchlight Town Advisory Boards, Members of the Clean Colorado River Sustainability Coalition, and Las Vegas Valley Dischargers.
- Received NACWA Platinum Award.
- Successfully passed NDEP WWTF Inspection

Goals for fiscal year 2024

- Operate the wastewater treatment facilities to continually meet or exceed all discharge requirements presented in the permit.
- Meet treatment requirements to be eligible for NACWA Platinum Award.
- Receive a new permit for Air Quality and ensure proper reporting and operation of all related equipment.
- Optimize treatment processes to further increase plant efficiency.

Searchlight Wastewater Treatment Ponds

The Southern Operations Service Section also operates and maintains the treatment facility in Searchlight, which consists of lift station facilities, two primary treatment ponds, two secondary treatment ponds and one percolation pond.

Accomplishments for fiscal year 2023

- Continued to adjust treatment strategies ahead of seasonal impacts.
- Maintained high level of housekeeping in and around the ponds.
- Coordinated with Clark County Public Works Vector Control to apply pre-emergent herbicide to control vegetation regrowth.
- Emptied and remove accumulated sludge from pond #4.

Goals for fiscal year 2024

- Empty and remove accumulated sludge from pond #1.
- Continue to meet all permit requirements.

QUALITY LABORATORY SERVICE GROUP

Quality Laboratory					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 2,326,063	\$ 2,449,683	\$ 2,667,555	\$ 217,872	8.89%
Supplies & Services	1,108,741	1,213,279	1,800,750	587,471	48.42%
Total	\$ 3,434,804	\$ 3,662,961	\$ 4,468,305	\$ 805,344	21.99%

The District’s Quality Laboratory Service Group provides a wide range of analytical testing services that support the District’s wastewater treatment facilities. The laboratory is certified by the Nevada Division of Environmental Protection (NDEP), Laboratory Program and includes sections for Microbiology, General Wet Chemistry, and Metals analyses. The laboratory facility, located at the Flamingo Water Resource Center (FWRC) on the East campus, is approximately 13,650 square feet and has 24 employees. It is opened for business seven (7) days per week and has equipment and instrumentation that satisfy the daily analytical needs of the treatment facilities. Samples analyzed by the laboratory are tracked and stored in the District’s Laboratory Information Management System (LIMS).

In addition to the services, we provide to FWRC, the laboratory is responsible for providing analytical support to the Service Areas such as Laughlin, Moapa Valley, Indian Springs, Searchlight, Blue Diamond, for monthly and quarterly permit reporting.

The laboratory supports the District’s participation in the inter-local agreement involving the City of Las Vegas (CLV) and the City of Henderson (COH) that addresses responsibilities for Water Quality Survey that monitors discharged effluent into Lake Mead via the Las Vegas Wash. The three entities cooperate in the Las Vegas Wash and Lake Mead Water Quality Survey (WQS), and as part of this effort, the District laboratory analyzes permit required samples that are collected by CLV personnel.

Accomplishments for fiscal year 2023

Metrics/Efficiency

- Ensured Laboratory compliance, data accuracy, and integrity.
- Preparing for upcoming 2024 NDEP Audit with continued oversight to ensure success.
- 100% success on Performance Testing Samples
- Samples received: 13,238; Tests completed: 113,699
- Maintained Avg analytical TAT: 4 days; 94 % on-time analytical delivery: Improved on-time report delivery to 95%

Procedures/Lab equipment

- Progressed on reviewing and implementing policies to reflect EPA 2023 Method Update Rules.
- Procured and installed 2023 CEP Lab equipment purchases (2 purchases ManTech and YSI)
- Progress with SOP updates
- Success following Process Maps

Customer Service

- Completed 2023 Priority Pollutants Sampling Events and special sampling without issues.
- Using methods 537 modified to review PFAS content across treatment facilities as well as review and preparing for wastewater method 1633.

LIMS and Automation

- Upgraded LIMS to version 13.4.
- Continued improvement with Micro ELN (BTLIMS) application to include Media Check & QC check processes.
- Adding non automated test to BTLIMS application such as TDS, TSS and other non-automated spectrophotometric tests
- Introducing LIMS field capture modules for sample collection

People / Training / Safety

- Completed Ethic and Data Integrity Trainings
- Addressed Safety Training online.
- Supporting 2 Part-time positions and 1 UNLV intern.,
- Reviewing Laboratory positions
- Weekly team meetings

Industry Contributions

- Serve as Standard Methods Part 2000 Coordinator and contribute to the Standard Method Joint Task force by collaborating on the update and review of methods.
- TNI Ambassador for the Institute Advocacy Committee; reviewing certification procedures.
- Serve as Member on ASTM D19 committee.
- Continued participation with WEF Lab Practice Committee

Goals for fiscal year 2024

- Continue improving laboratory automated programs.
- Ensure Laboratory compliance, data accuracy, and integrity.
- Continue validating and Finetuning on for Free and total cyanide to meet water Quality standard.
- Continue collaboration with local and national organizations.
- Maintain LIMS to current version.
- Complete validation of BTLIMS for coliforms and other tests
- Finalize database for TOrC.
- Working with IT staff to Finalize New TACT+ to manage Chemists certification.
- Complete job description for vacant PCN
- Continue Staff development sessions.
- Ensuring proper training for chemist to support treatment plant activities.

MAINTENANCE GROUP

Maintenance Group					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 3,782,852	\$ 3,577,720	\$ 5,626,386	\$ 2,048,666	57.26%
Supplies & Services	4,183,951	4,111,685	6,338,227	2,226,542	54.15%
Total	\$ 7,966,802	\$ 7,689,404	\$ 11,964,613	\$ 4,275,209	55.60%

Maintenance is responsible for all areas of repair and maintenance of the Clark County Water Reclamation District’s plant process equipment, administration facilities and compliance testing laboratories. Additional responsibilities include Computerized Maintenance Management System (CMMS) Administration and Maintenance and Operations Planning/Scheduling. This Service Section also participates in the Capital Improvement Plan (CIP) design process on plant expansions, retrofits and or rehabilitation projects throughout the district.

Accomplishments during fiscal year 2023

- Established a Maintenance Strategy based upon equipment criticality.
- Expanded Condition Based Maintenance analysis with existing Work Execution.
- Continued to optimize Planning and Scheduling concepts with existing Work Execution.
- Continued to work on an interface between IntelaTrac (Operator Rounds) and the CMMS system.
- Worked with ITS and Purchasing Service Centers on leveraging inventory financial data between Oracle and Maximo to improve tracking the value of Inventory.
- Continued to make improvements with contract administration and vendor communication.

Goals for Fiscal Year 2024

- Develop and publish a Centralized Maintenance Manual on the District Intranet Page.
- Conduct a comprehensive assessment of the Reliability and Asset Management Program.
- Continue to make improvements with contract administration and vendor communication.
- Develop a written Management of Change process for Operations and Maintenance.
- Continue to make revisions to the CMMS to improve data mining and KPI development.
- Continue to work with Purchasing on improving the work management process and critical spare parts inventory.

ASSET MANAGEMENT

Asset Management					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 166,953	\$ 268,094	\$ 488,896	\$ 220,802	82.36%
Supplies & Services	18,544	8,771	12,201	3,430	39.11%
Total	\$ 185,497	\$ 276,865	\$ 501,097	\$ 224,232	80.99%

Staff in Asset Management (AM) are responsible for ensuring asset records are current, concise, and accurate. The team ensures accurate condition assessments are performed based on the criticality of each process area. AM is also responsible for oversight of the asset lifecycle process to ensure the useful life of all assets is achieved. The AM group performs their activities on all District assets, including the Flamingo Water Resource Center, and the North and South Service Areas.

Accomplishments for fiscal year 2023

- Completed Criticality Analysis for the Laughlin WRC and associated lift stations.
- Completed Criticality Analysis for the Moapa WRC and associated lift stations.
- Completed Criticality Analysis for the Flamingo Water Resource Center.
- Project 19003: Completed the addition of all assets for the recently commissioned East Campus Chemical Facilities Project.

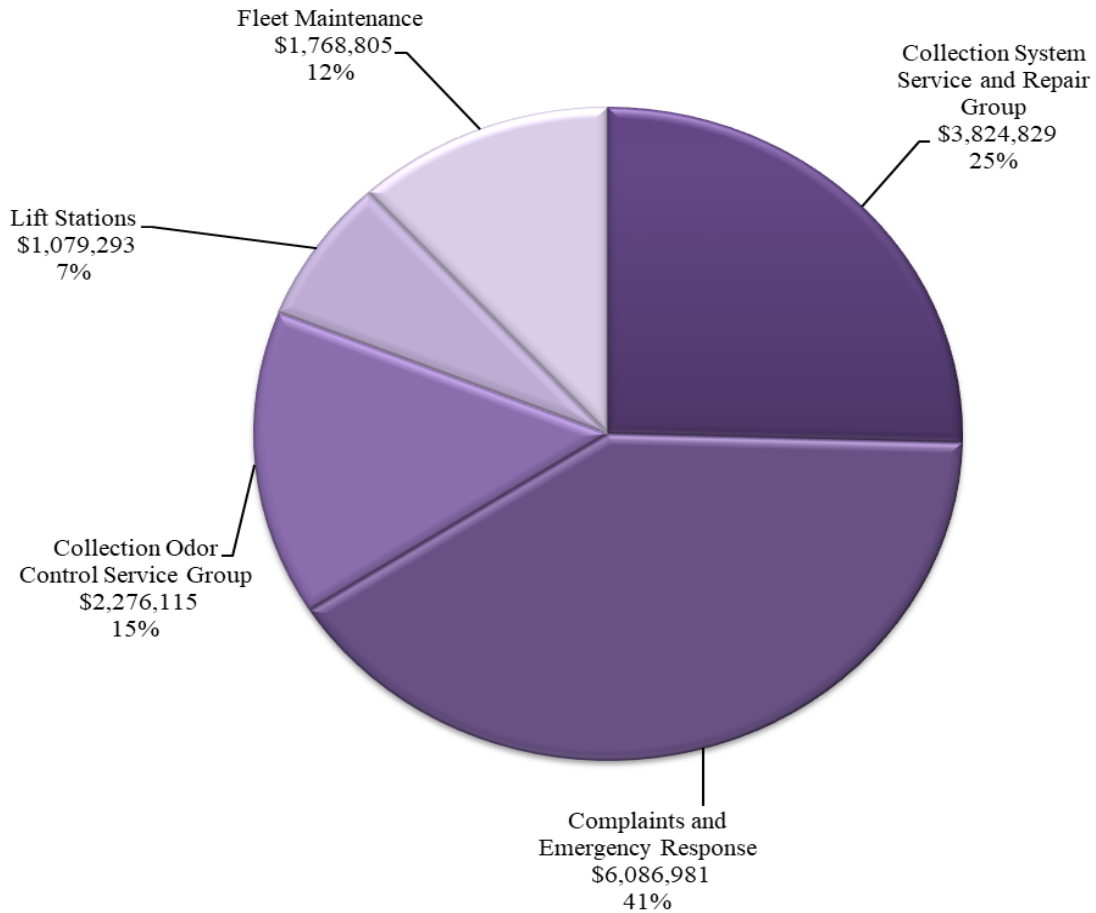
Goals for fiscal year 2024

- Complete Criticality Analysis for Indian Springs WRC and associate lift stations and infrastructure on Creech Air Force Base.
- Complete subprocess condition assessment on Flamingo WRC Electrical Distribution System (Highest critical subprocess).
- Complete subprocess condition on Flamingo WRC Headworks/Barscreen Facility (Second highest critical subprocess).
- Continue refining and implementing subprocess condition assessment for the purpose of maximizing the useful life of assets based on their criticality.

Performance Measures	FY22 Actual	FY23 Estimate	FY 24 Goal
Average Influent	106.09	107.10	110.00
Average Effluent	107.28	109.74	111.00
Average Reclaimed	9.73	9.23	10.00
Permit Compliance	100%	100%	100%

Collection System Service Center

FY 2024 Budget for Collection System Service Center Total \$15,036,023



Collection System Service Center					
	FY 2022 Actual	FY 2023 Estimated	FY 2024 Budget	FY 2023 - FY 2024	
				\$ Variance	% Change
Salaries & Benefits	\$ 8,938,098	\$ 9,165,732	\$ 9,922,373	\$ 756,641	8.26%
Supplies & Services	3,082,146	3,891,651	5,113,650	1,221,999	31.40%
Total	\$ 12,020,244	\$ 13,057,383	\$ 15,036,023	\$ 1,978,640	15.15%

Collection System Services (CSS) is responsible for inspecting, cleaning, and repairing approximately 2,315 miles of sewer mainlines, 49,067 manholes in the Las Vegas Valley and the five service areas of Moapa Valley, Blue Diamond, Laughlin, Searchlight, and Indian Springs. CSS staff responds to collection system infrastructure complaints seven days a week, twenty-four hours a day. They perform closed circuit television inspection to pinpoint mainline and lateral defects, detect corrosion/erosion, conduct sewer condition assessment, and verify illegal connections to the collection system. Flow monitoring, manhole adjustments and operation of odor control stations to control odors are included in these maintenance activities. CSS performs repairs on the collection system and at the District’s treatment facilities. CSS is responsible for operating and maintaining 16 of the Districts 24 Lift Stations, as well as maintaining the District’s fleet of vehicles and small/large equipment. CSS is responsible for marking District infrastructure as part of the Underground Service Alert (USA) requirements as set forth by USA – North and NRS 455. The Pretreatment section is responsible for ensuring the District’s compliance pursuant to Section 40 CFR 403 (General Pretreatment Standards), of the Code of Federal Regulations.

COLLECTION SYSTEM REPAIR & CLOSED-CIRCUIT TELEVISION (CCTV)

Collection System Service and Repair Group					
	FY 2022 Actual	FY 2023 Estimated	FY 2024 Budget	FY 2023 - FY 2024	
				\$ Variance	% Change
Salaries & Benefits	\$ 2,307,868	\$ 2,548,870	\$ 2,988,929	\$ 440,059	17.26%
Supplies & Services	201,348	475,608	835,900	360,292	75.75%
Total	\$ 2,509,216	\$ 3,024,478	\$ 3,824,829	\$ 800,351	26.46%

Collection System Repairs and CCTV Service Sections are responsible for condition assessment and repair of sewer infrastructure. CCTV assists in identifying issues with customer laterals within the right-of-way. Repairs assists in wet well maintenance, as well as any special District plant projects requiring heavy equipment.

Accomplishments for fiscal year 2023

- Completed 138 Plant / Special Projects and performed 26 confined space entries.
- Hauled an average of 25 – 40 thousand gallons of grease to Apex Landfill from Plant / Lift stations per month.
- Completed 68 manhole repairs and adjustments for this fiscal year.
- Completed 111 miles of CCTV condition assessment.
- Referred 106 repairs to construction, which were identified during condition assessment.

Goals for fiscal year 2024

- Continue to identify problems in the sewer system for construction, cleaning crews, and CIP.
- Maintain current level of repairs to manage backlog of collection system repairs.
- Maintain current level of condition assessments of mainline sewer.
- Maintain the current level manhole repairs / adjustments in the collection system as repairs are needed.
- Coordinate barricade plans to assess pipes in heavy traffic areas.

COMPLAINTS AND EMERGENCY RESPONSE

Complaints and Emergency Response					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 3,075,004	\$ 3,111,941	\$ 3,208,481	\$ 96,540	3.10%
Supplies & Services	1,703,126	2,006,083	2,878,500	872,417	43.49%
Total	\$ 4,778,129	\$ 5,118,024	\$ 6,086,981	\$ 968,957	18.93%

Complaints and Emergency Response Service Sections of Collection System Service Center is responsible for sewer pipe and appurtenance cleaning. These sections also respond to all sewer infrastructure complaints and sanitary sewer overflows (SSO) calls from the public and other County entities.

Accomplishments for fiscal year 2023

- Received 998 complaint calls.
- Cleaned 703 miles of sewer pipe.
- Maintained 0.17 SSO’s per 100 miles.
- Completed 489 maintenance requests.
- No lost time due to injury.

Goals for fiscal year 2024

- Maintain less than 2 SSOs per 100 miles of sewer.
- Clean 700 miles of sewer mainlines within our 6 service areas (Las Vegas, Moapa, Laughlin, Searchlight, Indian Springs, and Blue Diamond).
- Continue to provide good customer service, responding within one hour during business hours and as soon as possible after hours, always keeping the customers best interest in mind.
- Learn and train on how to completely use and managed the collection systems new CMMS (City Works).

UNDERGROUND SERVICE ALERT

Underground Service Alerts					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 966,937	\$ 892,624	\$ 1,020,946	\$ 128,322	14.38%
Supplies & Services	45,216	55,327	82,800	27,473	49.66%
Total	\$ 1,012,153	\$ 947,952	\$ 1,103,746	\$ 155,794	16.43%

Collection System Services continues to mark District infrastructure as part of the Underground Service Alert (USA) requirements as set forth by NRS 455. These tasks include marking or staking the horizontal path of existing District facilities and providing information about the location and clearance of District Facilities.

Accomplishments for fiscal year 2023

- Continued to identify and mark location of District facilities within two (2) working days of notification.
- Continued to comply with NRS 455 & NAC 455 – Marking of Sewer Service Laterals at point of connection.
- Continued to attend monthly Nevada Regional Common Ground Alliance (NRCGA) meetings and act as the Sewer Service Providers representative.
- Continued to participate on the Board of Directors for USA North One-Call Center.
- Continued reporting positive response back to the One call center to come into compliance with changes in NAC 455.

Goals for fiscal year 2024

- Continue to identify and mark location of District facilities within two (2) working days of notification.
- Continue to comply with NRS 455 & NAC 455 – Marking of Sewer Service Laterals at point of connection.
- Continue to attend monthly NRCGA meetings and act as the sewer service providers representative and monitor future proposed changes to NRS 455.
- Continue to participate on the Board of Directors for USA North One-Call Center.
- Continue with the software upgrade to GranitNet to bring Spider camera up to full functionality.

ODOR CONTROL

Collection Odor Control					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 1,081,995	\$ 1,028,084	\$ 1,034,183	\$ 6,099	0.59%
Supplies & Services	1,671,053	1,978,688	2,843,000	864,312	43.68%
Total	\$ 2,753,048	\$ 3,006,773	\$ 3,877,183	\$ 870,410	28.95%

This service section is responsible for the operation and maintenance of liquid and air phase odor control equipment, manhole inserts, flow monitoring, air pressurization testing, line sampling and optimization of chemical feed sites.

Accomplishments for fiscal year 2023

- Continued testing and optimizing all 25 chemical feed sites in the collection system.
- Started the installations of remote monitoring to 25 Chemical Feed Site locations utilizing existing Scada system.
- Upgraded 6 solar sites for the installation of remote monitoring.
- Performed preventive and corrective maintenance at all 25 area Feed Site systems to assure equipment will run at optimal performance.
- Worked with Fountain Blue on the strip to relocate our Feed system on property that feeds the Karen interceptor.

Goals for fiscal year 2024

- Continue with the Installation of remote monitoring to all 27 Chemical Feed Site locations utilizing existing SCADA system.
- Evaluate possible replacement or renovations of odor control facilities for optimal performance and cost effectiveness.
- Evaluate Odor problem areas for short term and long-term resolutions.
- Install flow monitors to obtain flow data for all county lift stations.
- Perform condition assessments on all diversion structures in the collection system.

PRETREATMENT

Pretreatment					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 563,120	\$ 630,069	\$ 873,818	\$ 243,749	38.69%
Supplies & Services	13,808	12,891	4,350	(8,541)	(66.26%)
Total	\$ 576,928	\$ 642,960	\$ 878,168	\$ 235,208	36.58%

The Pretreatment Service Section is responsible for ensuring the District’s compliance pursuant to Section 40 CFR 403 (General Pretreatment Standards), of the Code of Federal Regulations.

Accomplishments for fiscal year 2023

- Increased the number of grease interceptors from 3,500 to 3,600, sand/oil interceptors from 1,460 to 1,468 and hydro-mechanical interceptors from 127 to 224 (149 in the Alternative Device Pilot Program).
- Completed 2100 grease interceptor inspections and 1393 sand/oil interceptor inspections.
- Completed 1319 Follow-up inspections.
- Collected \$20,875 in FOGG Enforcement Actions.
- Collected \$23,650 in SIU Enforcement Actions.

Goals for fiscal year 2024

- Continue Fats, Oils, Grease and Grit (FOGG) interceptor inspections at current levels, with each technician exceeding their performance objectives.
- Implement direct plan review process with Accela with Clark County Building Department and implement pretreatment staff training.
- Complete inspections at 100% of Significant Industrial User facilities.
- Continue Business License Inspections, Industrial Waste Surveys, and Dental Amalgam certification.

LIFT STATION MECHANICAL MAINTENANCE

Lift Stations					
	FY 2022	FY 2023	FY 2024	FY 2023 - FY 2024	
	Actual	Estimated	Budget	\$ Variance	% Change
Salaries & Benefits	\$ 731,717	\$ 787,991	\$ 845,793	\$ 57,802	7.34%
Supplies & Services	138,590	206,083	233,500	27,417	13.30%
Total	\$ 870,307	\$ 994,075	\$ 1,079,293	\$ 85,218	8.57%

The District’s Lift Station Mechanical Maintenance Service Section is responsible for 16 of the District’s 24 lift stations which are in the Las Vegas Valley. The Service Section participates in the planning, development, and design of new construction, retrofits, and recommissioning as well. This Service Section performs preventative and corrective maintenance, monitors, and operates the Lift Stations.

Accomplishments for fiscal year 2023

- Provided SCADA based rapid alarm response and remediation work at LV valley area lift stations during regular working hours and on standby-24 hours, 7 days a week.
- Completed scheduled planned preventive, predictive, and corrective maintenance at all Las Vegas area lift stations necessary to assure equipment performs reliably.
- Procured and installed two CEP budgeted high solids capable pumps at Pebble lift station. Previous pilot testing of a high-solids capable drop-in replacement at the site proved this upgrade to be effective. Plugging related functional failure rate has improved to zero as measured to date from a previous rate of 3 pumps weekly (106 failures per year).
- Replaced two pumps at the end of useful life at the Highland lift station.
- Completed shutdown and startup operations of the Whitney pump station to accomplish emergency wet well cleaning and repairs in coordination with Construction Management and rapid response contractors.

Goals for fiscal year 2024

- Provide SCADA based rapid alarm response and remediation work at LV valley area lift stations 24 hours, 7 days a week.
- Perform planned preventive, predictive, and corrective maintenance at all Las Vegas area lift stations necessary to assure equipment performs reliably.
- Schedule ice pigging cleaning of two lift station force mains; the 8-inch 3200-foot Quarry force main and the 4-inch 800-foot Sunrise lift station force main. The primary goals of this process are conveyance capacity assurance and energy savings.
- CEP procurement and replacement of two high solids raw sewage pumps at the Symphony lift station which are nearing end of useful life.
- Continue to participate and provide institutional O&M field technical expertise to complete design phases and begin construction in 2023 at the Whitney and Lincoln Lift Stations.

FLEET MAINTENANCE

Fleet Maintenance					
	FY 2022 Actual	FY 2023 Estimated	FY 2024 Budget	FY 2023 - FY 2024	
				\$ Variance	% Change
Salaries & Benefits	\$ 826,340	\$ 770,698	\$ 750,855	\$ (19,843)	(2.57%)
Supplies & Services	934,462	1,050,008	1,017,950	(32,058)	(3.05%)
Total	\$ 1,760,802	\$ 1,820,706	\$ 1,768,805	\$ (51,901)	(2.85%)

This service section maintains the District’s fleet of sedans, pick-ups, sewer maintenance and repair equipment, construction equipment, emergency standby equipment and other rolling stock. This section also specifies the replacement of vehicles and equipment and ensures that specifications are met.

Accomplishments for fiscal year 2023

- All Capital Equipment acquisitions were purchased by end of FY.
- Adopted industry best practice for unit tire service life.
- Continue EPA emissions regulations by ensuring 100% of the fleet uses the Fleet Management Information System (AssetWorks).
- Acquisition of 18 new units to replace aging or re-assigned vehicles.
- Reduced fleet by re-assigning vehicles based on use and operational efficiencies.

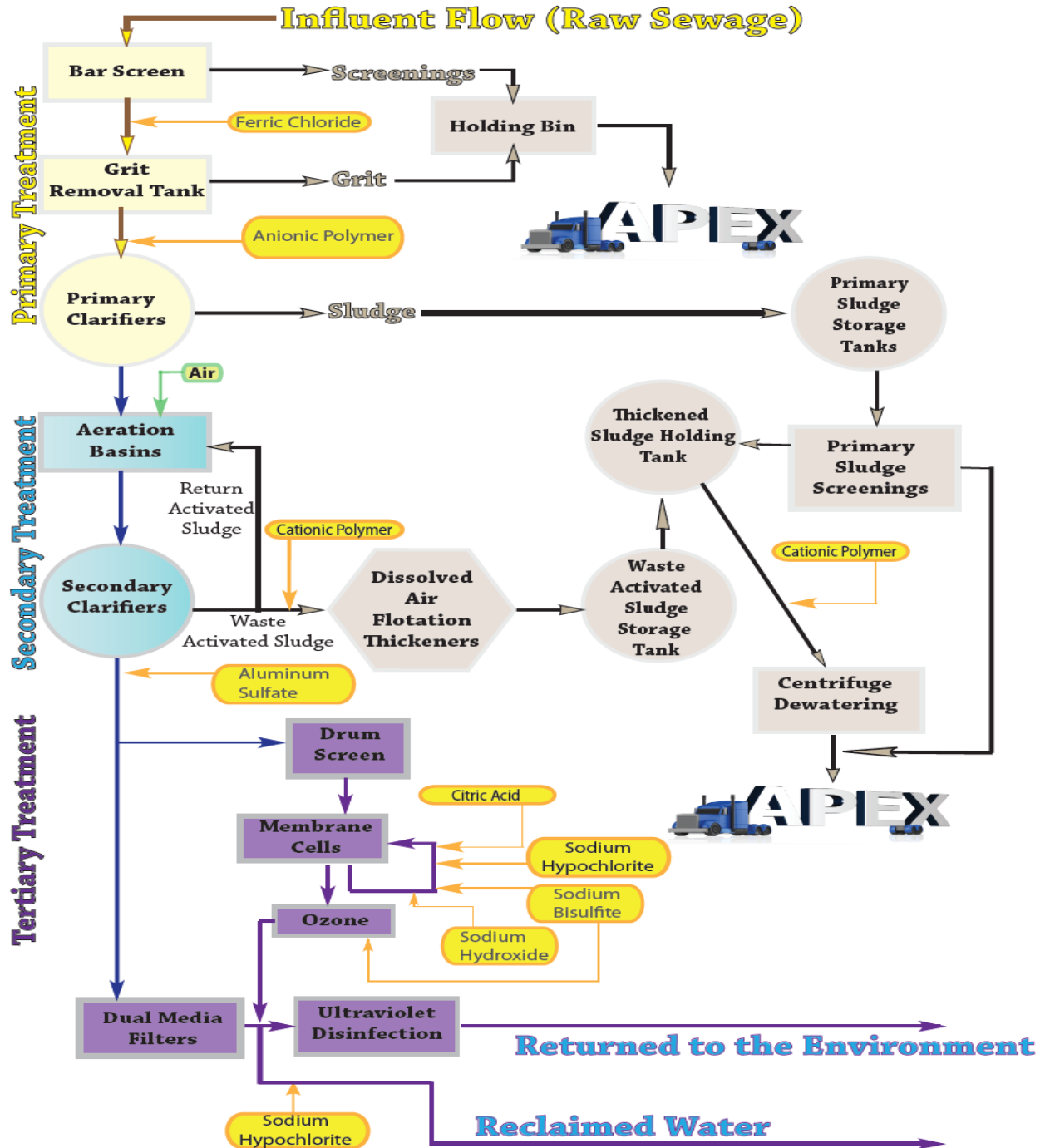
Goals for fiscal year 2024

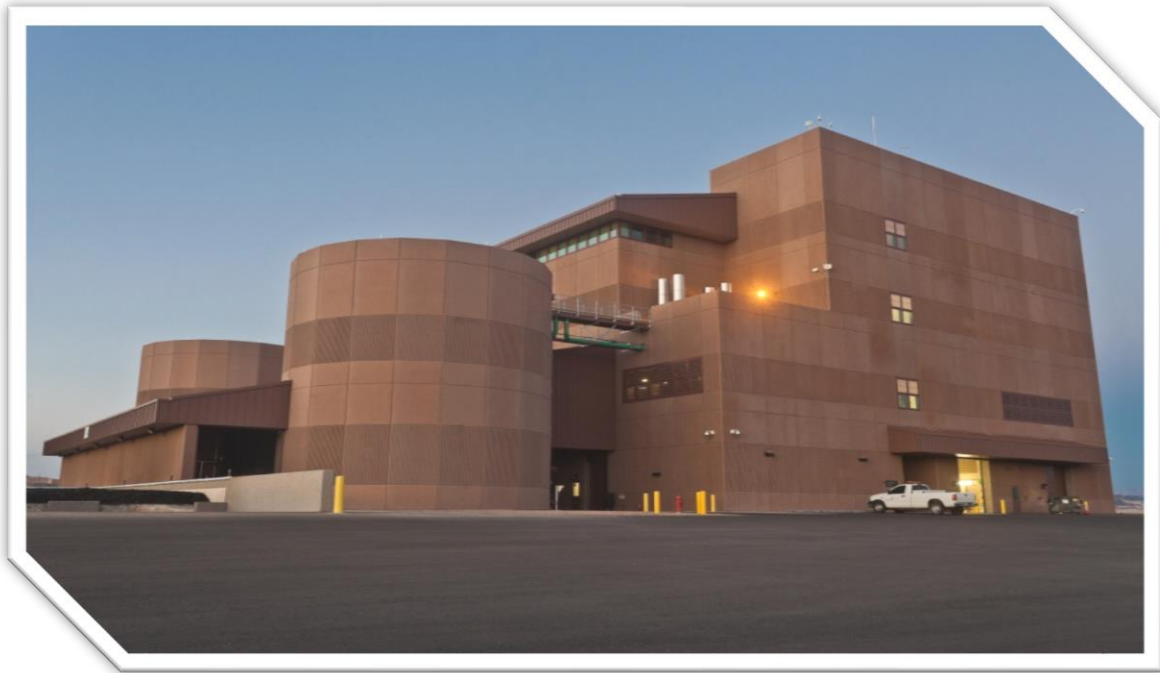
- Complete capital equipment purchases orders by the end of December 2023.
- Reappropriation of low use vehicles to improve fleet efficiency.
- Ensure all required regulatory compliance criteria are completed and accurate.
- Continue to replace diesel vehicles with high efficiency, low emission, gasoline/hybrid equivalents.
- Continue factory training options for technicians.
- Replace two Vector units with new modern trucks with updated emission performance and compliance.

Performance Measures	FY 22 Actual	FY 23 Estimate	FY 24 Goal
Sewer Pipe Cleaned(miles)	292.11	350.72	350
Sewer Pipe Repairs	3	13	13
*YTD through June			

Wastewater Treatment Process Diagram

Flamingo Plant Treatment Processes





POLICY DOCUMENTATION



Financial Policies

Financial policies are a key element of the District's sound fiscal administration. The District's financial policies provide guidance that assists in shaping the decisions of the District's management team. The financial policies incorporate long-term perspective and linkages to the District's organizational, financial and strategic goals, increasing efficiency by standardizing operations, as well as promoting stability and sustainability.

Accounting, Auditing, and Financial Reporting Policies

The District's financial records and reporting policies are maintained and prepared in accordance with Generally Accepted Accounting Principles (GAAP) and with guidelines prescribed by the Governmental Accounting Standards Board (GASB). The American Institute of Certified Public Accountants (AICPA) has designated GASB as the primary accounting and financial reporting standard-setting body for state and local government units.

The Water Reclamation District is required to use the accrual basis for recording and reporting financial transactions. Therefore, revenues and expenses are recorded in the period where they are incurred, except long-term debt service which is recorded when due.

During the fiscal year, funds will be encumbered upon approval of individual purchase orders. At fiscal year-end, encumbrances lapse on unfilled orders. Items or services received after year-end are charged to the next fiscal year.

Financial statements are audited each fiscal year end by an independent auditor, submitted to the Board of Trustees for approval, then filed with the State of Nevada, Department of Taxation.

Operating Budget Policies

Budgets are statements of priorities, which set goals and guidance to achieve results for the fiscal year. Utility budgets are important because governments must be accountable to the rate payers for the programs established and the money used to carry out those programs. Budgets also serve as a measuring tool to show how well-planned outcomes and actual results are compared.

The District uses an annual operating budget process. Each year, the budget must be submitted to, and approved by, the Board of Trustees. A balanced budget is defined as a budget where operating revenues are equal to or exceed operating expenditures. The District's budget becomes part of the budget of Clark County, which becomes part of the Nevada State Budget. The Nevada Constitution, Article 9, Section 2 requires a balanced budget.

The budget may be augmented with Board approval. Previously unbudgeted revenues must support any additional expenses. Augmentations are reported to the Nevada Department of Taxation in a quarterly report.

Current fiscal year operating revenues fund operating expenses, including current debt service payments. Excess revenues can be used to fund additional capital improvements.

Budgetary controls are established at various levels in order to have effective control over the necessary expenditures. These levels include departments and divisions. Purchase Orders (PO) are used for the procurement of goods and services, equipment and capital payments. Department managers are accountable for over/under expenditures.

Capital Budget Policies

Connection Fee revenues are used to fund the expansion projects of the Capital Improvement and Capital Equipment Plans. These plans will be projected for a five-year period, but only the first year of each plan will be funded in the District's proposed budget submitted to the Nevada State Department of Taxation.

The cost of significant rehabilitation and improvements to existing plant and equipment are capitalized.

Debt interest costs are capitalized as part of the cost of construction when appropriate.

Labor, benefits and supporting supplies and services costs expended to support capital projects may be capitalized as part of the project cost.

Capital assets will be depreciated over the useful life of the asset using the straight-line method.

Revenue Policies

The District reviews all rate and fee structures biennially to determine if updates are needed. Any proposed fee or rate changes must be approved by the Board of Trustees and require a public hearing prior to implementation.

Expense Policies

Current fiscal year revenues fund operating expenses. By statutory regulation, expenses will not exceed appropriations.

Managers and team leaders are responsible for monitoring budgeted funds to ensure that sufficient resources are available to continue normal operations.

Procurement Policies

District purchases are authorized by requisitions and purchase orders. All purchases will be made in accordance with NRS requirements.

The General Manager, as Authorized Representative for the District, is authorized to perform the duties provided in NRS Chapters 332 and NRS 338 as follows:

1. Authorize procurements of goods and non-professional services up to \$1,000,000.
2. Authorize the General Manager to enter into contracts for professional services up to \$500,000.
3. Authorize the General Manager to enter into contracts for Public Works up to \$2,000,000.
4. Authorize the General Manager to approve no-cost time extensions and no-cost changes of scope of work of all contracts without Board action.

Investment Policies

The District's investment policy must comply with existing state laws and written policies adopted by the Board of Trustees. The County Treasurer, as ex officio treasurer of the Water Reclamation District, manages all investments.

Nevada Revised Statutes authorize the County to invest in obligations of the U.S. Treasury and other U.S. Agencies. Securities purchased by the County (on behalf of the District) will be delivered against payment and held in a custodial safekeeping account with the trust department of a bank designated by the County. The County's Investment Policy can be found on the Clark County's website.

Debt Policies

In conformance with NRS, the District's Debt Management Policy along with a statement of current and contemplated debt (Indebtedness Report) and the District's five-year Capital Improvement Plan is submitted to the Nevada State Department of Taxation and the Clark County Debt Management Commission annually.

The purpose of the District's Debt Management Policy is to establish parameters and provide guidance governing the issuance, management, and continuing evaluation of, and reporting on all debt obligations issued. The District's Debt Management policy will also assure compliance and conformity. The term of District debt issues should not extend beyond the useful life of the facilities or equipment financed. The repayment of principal on tax exempt debt should not extend beyond 30 years unless there are compelling factors that make it necessary to extend the term beyond this point.

Debt issued by the District will be structured to provide for generally level debt service. Deferring the repayment of principal will be considered only in select instances where it will take a period of time before revenues are sufficient to pay debt service.

Restricted and Designated Fund Balance Reserve Policy

The District was established under the provisions of Chapter 318 of the Nevada Revised Statutes (NRS) as a General Improvement District (GID) and as such, is a political subdivision of the State. As a GID, the District accounts for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the cost of providing goods and services on a continuing basis be financed primarily through user charges. To that end, rates and charges should be sufficient to recover all revenue requirements (both operating and capital) of the District. The District is considered a critical infrastructure facility; therefore, reserves have been set up in the event of any unforeseen emergencies or significant incidents.

The District currently maintains a single general fund for all sewer revenues, expenditures, and cash balances. However, financial obligations are separated into operating and capital cost centers. This segregation reflects the differing activities of the cost centers and allows for a clear picture of the District's operating and capital requirements and the funding sources available for each. Further, separately identifying operating and capital needs assists in establishing appropriate levels of operating and capital reserves, which are a necessary and appropriate part of prudent financial management for the District.

Restricted Assets and Reserves

Restricted Fund Balance Reserves are used to segregate financial resources of a fund that are not available to liquidate liabilities of the current period. Restricted reserves are established in accordance with local, state, or Federal requirements.

Bond Proceeds – Bond proceeds are set aside and will be classified as restricted assets since their use is limited by applicable bond covenants. Bond proceeds use is strictly limited to the specific capital improvement projects as designated in each applicable Bond Resolution. The amount of this fund will be equal to the actual balance of the un-spent bond proceeds for each bond issuance.

Bond Reserve – Funds set aside for payment of general obligation debt and revenue bonds will be classified as restricted assets since their use is limited by applicable bond covenants. A bond reserve account is established in compliance with the District’s bond resolutions to meet possible deficiencies in the bond fund (debt service). The annual bond debt service reserve fund will be equal to the largest annual principal and interest amount due for the remaining outstanding life of the bonds.

Workers’ Compensation Security Deposit Fund – Pursuant to NRS 616B.330(2) each self-insured employer must deposit with the Commissioner of the State of Nevada, Division of Insurance, a bond, or other security, executed by the employer as principal, and by a corporation qualified under the laws of this State, payable to the State of Nevada, and conditioned upon the payment of compensation for injuries and occupational diseases to employees. The security amount, and therefore the reserve fund, may change as directed by the Commissioner.

Designated Unrestricted Assets and Reserves

Designated Unrestricted Reserves are available for appropriation, but the funds have been earmarked for a particular purpose. Designated unrestricted funds can be designated to reflect the District’s management priorities, such as completion of capital improvement projects or providing for unknown contingent liabilities.

Operations and Maintenance Reserve – Operating reserves are designed to provide a liquidity cushion against variability and timing of expenditures and receipts, unanticipated cash operating expenses, or less than expected revenues. The District’s Operating and Maintenance Reserve will be equal to 120 days prior year actual O&M expenditures.

Capital Repair & Replacement Reserve - The repair and replacement of the District’s conveyance and treatment facilities is critical to the ongoing operation of the District. A capital contingency reserve is funds set aside in case of emergency, should a piece of equipment or a portion of the District’s infrastructure fail unexpectedly. This reserve fund amount is set at the least of: (1) 2% of the value of total asset original cost; or (2) \$50 million.

Capital Expansion Contingency Reserve – The District established a capital expansion reserve in the event of an unanticipated need for capital expansion to an existing conveyance system or treatment facility or the possible need for an additional system or facility due to unexpected service area growth or need. The reserve fund amount is set at the lesser of: the average of the next ten years budgeted expansion capital; or \$25 million.

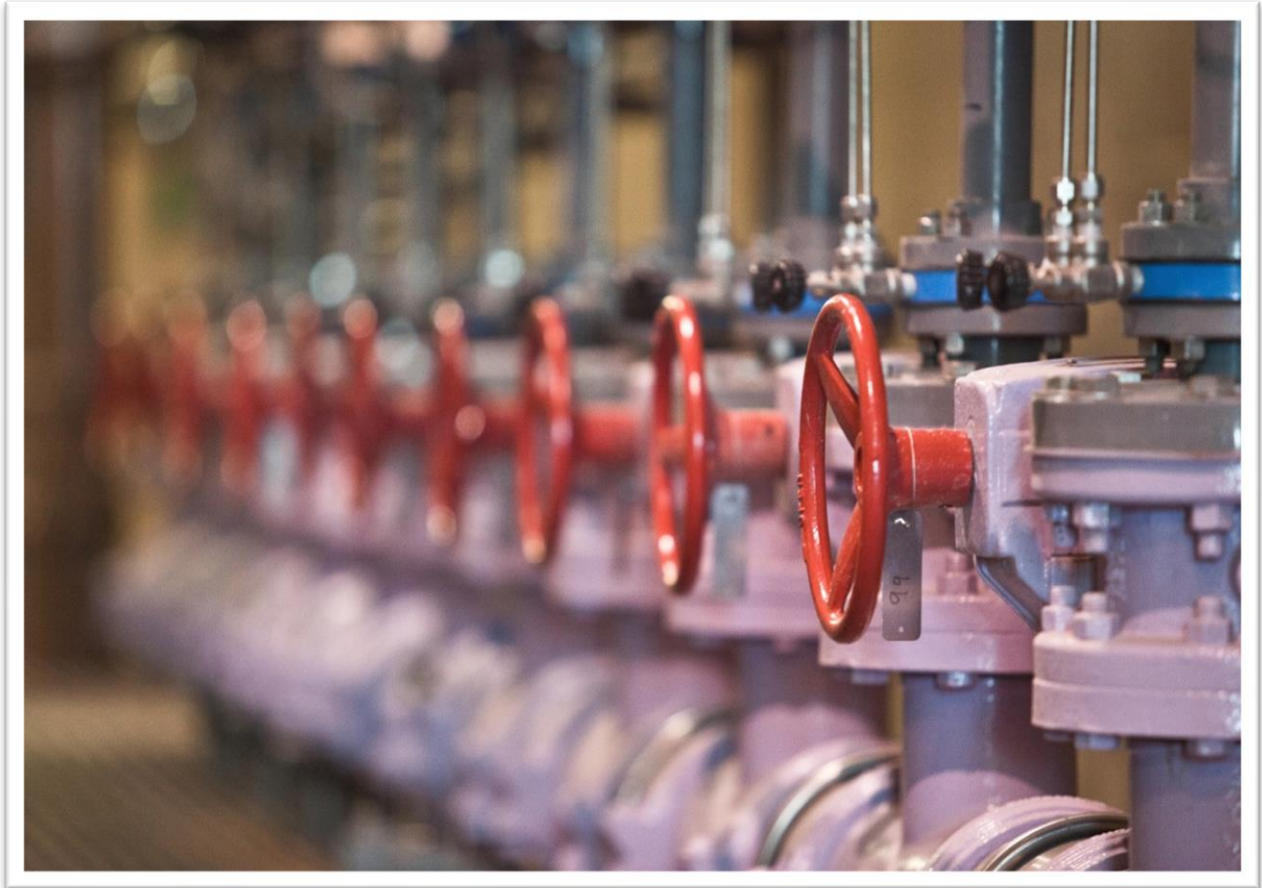
Budget Stabilization and Natural Disaster Reserve – Nevada Revised Statute (NRS) 354.6115 allows for the creation of a fund to stabilize the operations of local governments, including public utilities. Monies the District transfers to this fund may only be used if the total actual revenue of the District falls short of the total anticipated revenue or expenditures incurred by the District to mitigate the effects of natural disaster. The District's budget stabilization reserve will also provide resources that will allow for rate stability. The balance in the fund will equal ten percent (10%) of the Operating and Maintenance expenditures from the previous fiscal year.

Other Post-Employment Benefit Fund (non-pension) As required by the Governmental Accounting Standards Board (GASB) Statement No. 4, the District began to record a liability, for Other Post-Employment Benefits (OPEB) obligations, in fiscal year 2008. GASB standards do not require employers to advance fund OPEB; however, the District initiated this reserve fund allowing for the opportunity to begin advance funding in the future. This reserve fund amount will be equal to the total OPEB Liability from the previous fiscal year.

Worker's Compensation Insurance Reserve – Funds are set aside for potential losses and are classified as designated unrestricted funds since their use limited to the payment of any claims. Annual Workers' Compensation Insurance Reserves will be equal to the amount of the annual maximum out of pocket expense recorded in the previous ten fiscal years less the amount of the Workers' Compensation Insurance Security Deposit.

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FINANCIAL PLANNING



Statement of Net Position (Unaudited)

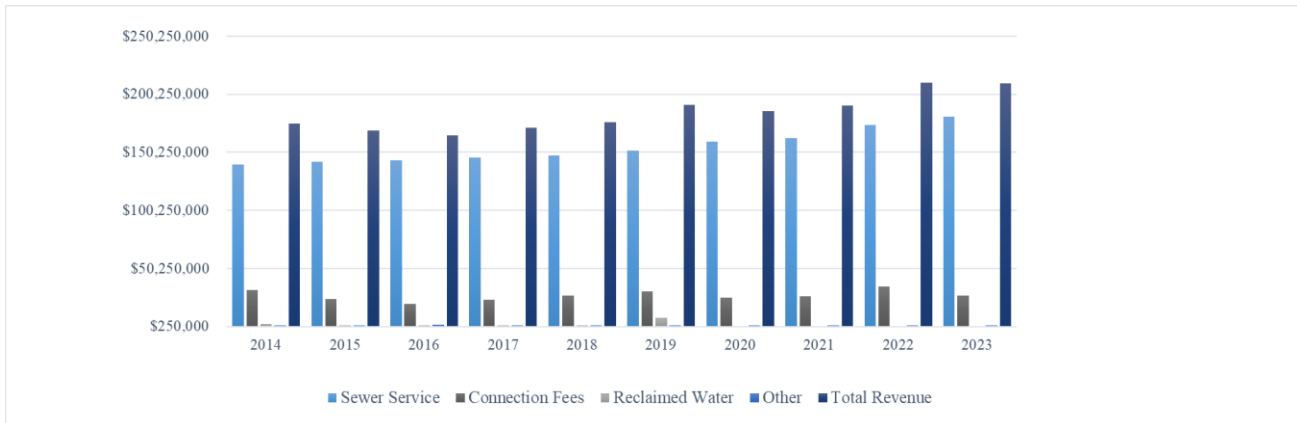
Assets	2023	2022
Current Assets:		
Cash and cash equivalents	\$ 64,891,667	\$ 25,888,257
Accounts receivable, net of allowance for doubtful accounts of \$106,883 and \$106,883	11,179,754	8,800,125
Note receivable, current portion		
Supply inventories	3,493,816	3,092,843
Interest receivable	2,245,607	1,842,514
Investments	460,592,457	495,894,295
Prepaid items	2,407,336	2,601,212
Total Unrestricted Current Assets	<u>544,810,638</u>	<u>538,119,246</u>
Restricted Current Assets:		
Cash and cash equivalents	30,326,118	28,689,795
Sales tax receivable	4,986,645	4,816,219
Total Restricted Current Assets	<u>35,312,762</u>	<u>33,506,014</u>
Total Current Assets	<u>580,123,400</u>	<u>571,625,261</u>
Non-Current Assets		
Capital Assets:		
Property, plant and equipment	3,340,225,997	3,294,467,422
Less accumulated depreciation	1,524,683,969	1,452,998,217
	<u>1,815,542,028</u>	<u>1,841,469,205</u>
Land and rights of way	17,141,879	7,958,177
Construction in progress	245,572,435	144,643,663
Total Capital Assets, Net	<u>2,078,256,341</u>	<u>1,994,071,044</u>
Note receivable, net of current portion	5,606,635	6,066,595
Total Non-Current Assets	<u>2,083,862,976</u>	<u>2,000,137,639</u>
Total Assets	<u>2,663,986,376</u>	<u>2,571,762,900</u>
Deferred Outflows of Resources:		
Deferred loss on bond refunding	29,922,362	31,917,194
Deferred amounts related to OPEB	6,267,858	6,267,858
Deferred amounts related to pension plan	29,009,286	22,060,280
Total Deferred Outflows of Resources	<u>65,199,506</u>	<u>60,245,332</u>

Liabilities	2023	2022
Current Liabilities:		
Payable from Unrestricted Assets		
Accounts payable	\$ 18,396,816	\$ 5,097,974
Construction contracts payable	7,111,429	11,043,577
Accrued expenses	1,911,186	1,615,314
Accumulated compensated absences	-	846,868
Other liabilities	7,135,316	5,806,398
Total Payable from Unrestricted Assets	34,554,747	24,410,130
Payable from Restricted Assets		
Accrued debt interest payable	6,913,643	7,312,908
Current maturities of debt payable	18,827,266	18,003,921
Other liabilities	-	-
Short-term portion of sales tax payable	-	-
Clean Water Coalition Trustee Funds	-	-
Total Payable from Restricted Assets	25,740,908	25,316,829
Total Current Liabilities	60,295,656	49,726,959
Non-Current Liabilities:		
Long-term portion of accumulated compensated absences	7,328,983	6,438,961
Accrued other post employment benefits	28,011,460	26,636,460
Net pension liability	79,107,207	37,712,792
Debt payable, net of current maturities	375,580,477	393,857,431
Total Non-Current Liabilities	490,028,127	464,645,645
Total Liabilities	550,323,782	514,372,604
Deferred Inflows of Resources:		
Deferred amounts related to OPEB	19,329,728	19,329,728
Deferred amounts related to pension plan	1,501,523	32,943,354
Total Deferred Inflows of Resources	20,831,251	52,273,082
Net Position:		
Net investment in capital assets	1,706,659,531	1,603,083,309
Restricted:		
Debt service	23,412,475	21,376,886
Capital projects	4,986,645	4,816,219
Unrestricted	422,972,199	436,086,131
Total Net Position	\$2,158,030,850	\$2,065,362,546

Statement of Revenues, Expenses & Changes in Net Position (Unaudited)

	2023	2022
Operating Revenues		
Sewer service charges	\$ 181,208,520	\$ 173,745,086
Connection fee revenue, net of refunds and allowances of \$72,201 and \$69,120	26,616,089	34,747,232
Reclaimed water sales	436,159	543,091
Pretreatment fees	422,725	546,446
Septage fees	593,310	426,419
Other	191,239	157,490
Total Operating Revenues	209,468,042	210,165,766
Operating Expenses		
Salaries	29,633,055	28,422,465
Benefits	17,261,189	6,561,359
Utilities	11,506,137	10,318,823
Outside services	9,052,975	8,521,470
Chemicals	8,577,625	6,508,310
Maintenance	10,721,089	5,670,355
Other expenses	3,501,353	3,609,737
Supplies	6,560,377	6,544,871
Other losses	(160,682)	308,902
Depreciation	72,439,071	91,330,784
Total Operating Expenses	169,092,190	167,797,077
Income From Operations	40,375,851	42,368,689
Non-Operating Revenues (Expenses):		
Investment income (loss)	4,422,156	(25,863,292)
Restricted investment (loss)	1,204,643	(1,288,584)
Sales tax apportionment	28,648,706	26,752,260
Interest expense	(12,967,056)	(13,617,090)
Other non-operating revenue, net	67,579	2,094,557
Total Non-Operating Revenue (Expenses)	21,376,028	(11,922,149)
Income Before Capital Contributions	61,751,880	30,446,539
Capital Contributions		
Contributed assets	30,916,424	40,459,648
Change in Net Position	92,668,303	70,906,188
Net Position, Beginning of the Year	2,065,362,545	1,994,456,357
Net Position, End of Year	\$2,158,030,848	\$2,065,362,545

Revenues



**Clark County Water Reclamation District
Operating Revenue by Source
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Sewer Service</u>	<u>% of Annual</u>	<u>Connection Fees</u>	<u>% of Annual</u>	<u>Reclaimed Water Sales</u>	<u>% of Annual</u>	<u>Other</u>	<u>% of Other</u>	<u>Total Revenue</u>
2014	139,716,364	79.85%	31,461,511	17.98%	2,357,845	1.35%	1,435,434	0.82%	174,971,154
2015	142,374,180	84.32%	24,013,884	14.22%	1,121,695	0.66%	1,332,948	0.79%	168,842,707
2016	143,142,433	86.72%	19,481,062	11.80%	938,717	0.57%	1,503,201	0.91%	165,065,413
2017	145,560,887	85.02%	23,329,406	13.63%	1,273,879	0.74%	1,053,571	0.62%	171,217,743
2018	147,311,016	83.69%	26,788,540	15.22%	872,361	0.50%	1,042,131	0.59%	176,014,048
2019	151,779,428	79.33%	30,463,343	15.92%	8,020,378	4.19%	1,055,488	0.55%	191,318,637
2020	159,171,820	85.58%	24,942,388	13.41%	539,510	0.29%	1,335,492	0.72%	185,989,210
2021	162,332,747	85.34%	25,948,289	13.64%	674,979	0.35%	1,259,187	0.66%	190,215,202
2022	173,745,086	82.67%	34,747,232	16.53%	543,091	0.26%	1,130,355	0.54%	210,165,765
2023	181,208,520	86.51%	26,616,089	12.71%	436,159	0.21%	1,207,274	0.58%	209,468,042

The Board has established a universal rate structure for sewer billing for all service areas. Annual operating budgets are based on expected revenue from all service areas.

Sewer Charges

Annual Sewer Service Charges plus a \$16 Annual Account Charge comprises the District’s Sewer Charges operating revenue. The District projects revenue based on the “Equivalent Residential Unit” (ERU) system, defined as an annual 90,000 gallons (250 gallons per unit per day) allowance of domestic strength wastewater a customer contributes to the District’s total wastewater flow. ERU rates, based on residential and commercial billing unit values range from 0.10 to 1.50. Customers who pay the total Annual Customer Charge by July 31st are eligible for an Annual Account Charge discount of \$12 per account. An estimated 40% of customers billed July 1 will receive the discount.

Service and Fee Rate Structure						
Service Area	FY 2022		FY 2023		FY 2024	
	Sewer Service Rate	Connection Fee	Sewer Service Rate	Connection Fee	Sewer Service Rate	Connection Fee
Las Vegas Valley	\$ 233.40	\$ 2,649.00	\$ 239.84	\$ 2,876.00	\$ 253.20	\$ 3,020.00
Laughlin	233.40	1,600.00	239.84	1,600.00	\$ 253.20	1,600.00
Nellis AFB	233.40	2,649.00	239.84	2,876.00	\$ 253.20	\$ 3,020.00
Moapa Valley	233.40	2,649.00	239.84	2,876.00	\$ 253.20	\$ 3,020.00
Indian Springs	233.40	2,649.00	239.84	2,876.00	\$ 253.20	\$ 3,020.00
Searchlight	233.40	2,649.00	239.84	2,876.00	\$ 253.20	\$ 3,020.00
Blue Diamond	233.40	2,649.00	239.84	2,876.00	\$ 253.20	\$ 3,020.00

The projected sewer charge revenue is calculated by the total number of ERUs times the Sewer Charge Rate. The \$16 annual service fee (each account) is calculated by the total number of accounts. Revenue projections of \$187.3 million for Annual Sewer Service Charges are calculated from a projected total of over 690,00 ERUs. Also formulated into this projection are anticipated ERUs that will become active in the new fiscal year.

Pretreatment Fees

The Industrial Pretreatment Program operates under Federal guidelines found in 40CFR403-471. Pretreatment staff inspects over 3,000 grease interceptors, sand/oil interceptors, on-site lift stations and industrial users. Annual fees are set by the Board for each user class.

Pretreatment Fees	Annual Fee
Categorical	\$1,000.00
Significant Industrial User	1,000.00
On-Site Lift Station	500.00
Industrial User Permits	300.00
Industrial User	300.00
Grease or Sand/ Oil Interceptor	100.00
Each follow-up inspection	100.00
Each additional interceptor at the same address	50.00

Septage Fees

Presently, the Water Reclamation District processes septage received from fourteen customers. Fees are charged to permit trucks and for gallons received.

Septage fees are charged for processing septic waste. The fees charged for septic waste processing are used to recover the costs incurred by the District to process the septic waste delivered.

Reclaimed Water Sales

The sale of reclaimed water (effluent) is subject to terms established by resolution. The District presently serves seven customers with reclaimed water in the Las Vegas Valley area. Although effluent sales have been a minor revenue source for the District historically, emphasis on water conservation and water resource management may develop this market in the future.

Other

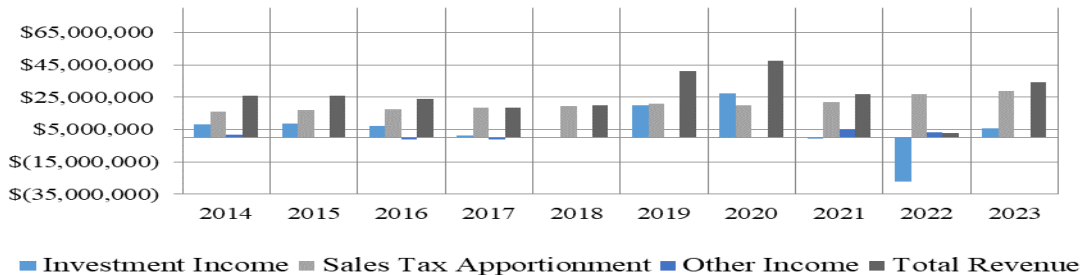
Additional operating revenues may consist of transfers from reserve funds and the capital replacement fund, and also include reimbursement for contract management.

Non-Operating Revenues

Non-operating revenues are used to fund capital improvement and equipment. The major sources of non-operating revenue are Connection Fees, interest income, and an apportionment from the Clark County Sales Tax.

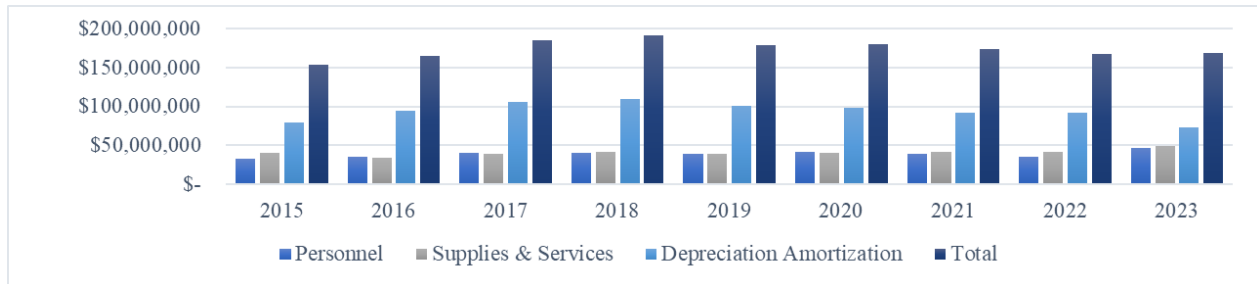
Clark County Water Reclamation District Non-Operating Revenue by Source Last Ten Fiscal Years

Fiscal Year	Investment Income	Sales Tax Apportionment	Other Income	Total Revenue
2014	8,110,767	15,911,706	1,882,969	25,905,442
2015	8,570,225	17,078,167	301,798	25,950,190
2016	7,433,893	17,717,754	(1,247,980)	23,903,667
2017	1,157,151	18,544,504	(1,245,427)	18,456,228
2018	389,193	19,623,239	73,397	20,085,829
2019	20,077,092	20,802,775	415,761	41,295,628
2020	27,266,630	20,167,397	150,462	47,584,489
2021	(285,800)	21,887,964	5,261,008	26,863,172
2022	(27,151,876)	26,752,260	3,130,817	2,731,200
2023	5,626,800	28,648,706	67,579	34,343,085



Most of the revenue projected for FY 2024 is for the Las Vegas Valley. The District projects \$27.4 million in ¼ cent sales tax for FY 2024. This revenue is to fund improvements to the treatment plant and will be collected until 2025 unless \$2.3 billion is collected from various agencies, including the District, prior to that date. Use of this revenue is restricted to new treatment facilities or the improvement or expansion of existing treatment facilities.

Expenses



Clark County Water Reclamation District Operating Expense by Function Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Personnel</u>	<u>% of Annual</u>	<u>Supplies and Services</u>	<u>% of Annual</u>	<u>Depreciation Amortization</u>	<u>% of Annual</u>	<u>Total</u>
2014	33,490,453	22.53%	36,792,472	24.75%	78,388,694	52.73%	148,671,619
2015	33,093,695	21.57%	40,824,828	26.61%	79,492,040	51.82%	153,410,563
2016	35,133,120	21.38%	34,402,495	20.94%	94,760,323	57.68%	164,295,938
2017	40,172,827	21.70%	39,527,535	21.35%	105,426,703	56.95%	185,127,065
2018	39,824,957	20.88%	41,749,539	21.89%	109,186,390	57.24%	190,760,886
2019	38,914,896	21.84%	38,998,457	21.89%	100,262,055	56.27%	178,175,408
2020	41,971,026	23.34%	40,140,515	22.32%	97,699,050	54.33%	179,810,591
2021	39,699,355	22.91%	41,265,800	23.82%	92,289,781	53.27%	173,254,936
2022	34,983,824	20.85%	41,482,467	24.72%	91,330,784	54.43%	167,797,075
2023	46,894,244	27.73%	49,758,876	29.43%	72,439,071	42.84%	169,092,190

Current operating revenues fund current operating expenses. By statutory regulation, expenses are not permitted to exceed appropriations. Funds are budgeted by line item to service sections within a service center. These line items are grouped into cost classifications and are categorized as follows: salaries, employee benefits and services and supplies. Team leaders and managers are responsible for monitoring their funds and for initiating a “Request for Transfer of Funds” when a team has insufficient resources available to continue normal operations without overspending its entire fiscal year appropriation. Transfers can be made to line items within major categories or between teams or service centers.

Expenses are also recorded on a program level. The District developed specific program tasks to track major functions and key services areas of the organization. Programs often have contributions from several teams and service centers. Where the line-item budget by team provides information on who is spending and what is purchased, the program provides why an expense is incurred. By adding program information into the general ledger, the District is now able to define what was purchased (by line item), who made the purchase (by team) and why the expense was incurred (by program).

Salaries & Wages

The Board authorizes all regular full-time positions. All requests for new positions must contain justification and evaluate total costs, including benefits. Term employees are used to augment staff for specific projects, such as major plant expansions. At the end of the project, term employees are released. Temporary/part-time employees are used to augment regular staffing on an intermittent basis.

Employees covered by collective bargaining agreements may be eligible for other compensation that is not included in their base salary such as longevity, overtime and shift differential pay.

Portions of salaries and related costs (benefits) that occur in one department may be applied to another. For instance, maintenance work performed by plant employees in a service area may be “cost applied” to that service area.

Employee Benefits

This classification includes expenses for workers compensation, group medical insurance, disability insurance, retirement, and social security.

Group insurance benefits, which include life, dental and general health insurance, are provided at a minimal expense to permanent employees.

Full-time employees become members of the Nevada State Public Employees Retirement System (PERS). Effective July 15, 2022, the PERS rate will increase to 33.5%, from 31%, of annual base salary.

Participation in the Social Security Program for the District’s permanent and term employees hired after 1985 is limited to 1.45% of annual salary subject to Medicare taxes.

Supplies and Services

Expenses not classified as salaries, employee benefits, capital equipment or capital projects fall into this classification. Operating expenses include professional services, utilities, travel, training, memberships, chemicals, postage, and maintenance materials. Historically, expenses for services and supplies have had the greatest variances between budgets because of the wide range of line items covered.

Line items are combined into spending categories for easier management. The service and supply categories include maintenance, utilities, chemicals, outside services, supplies and other. These categories combine several similar line items such as electricity, natural gas, water, and telecommunications into a single category “utility” to facilitate analysis by District management. Expenses are maintained in the detailed lines to enable specific identification of expenditures. A brief description of each category follows.

- Maintenance – Costs for repairs and maintenance of equipment, vehicles, facilities, or tools, including routine, contracted services as well as emergency repairs.
- Utilities – Costs including natural gas, water, fuels, electricity, communications, and trash/landfill services.
- Chemicals – Cost of chemicals used in the collection and treatment processes.

- Outside Services – Costs include professional services, legal services, and contracted services such as janitorial and training.
- Supplies – Costs for office, lab, and computer or plant supplies purchased.
- Other – Cost of other miscellaneous items, ranging from postage and shipping charges and safety to liability and property insurance.

The purchasing agents (buyers) and select personnel are authorized to purchase items for non-inventory and inventory stock replacement, within established state law limits.

Open purchase orders are available for limited use by employees. Authorization to use open purchase orders is approved by managers and is limited to emergency and field use items. Emergency purchases must be approved by a team leader, and District credit cards are available for authorized staff.

Prior approval of the Board of Trustees must be obtained for all procurements of goods and non-professional services in excess of \$1,000,000 and professional services over \$500,000. The General Manager establishes spending authorizations by classification levels.

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Debt Management

The acquisition, construction and major improvements of the collection system and plant facilities required to provide services are financed from existing cash resources, grants, or the issuance of debt. The District’s general obligation/revenue supported bonds constitute direct and general obligations of the District, and the full faith and credit of the District is pledged to the payment of principal and interest due thereon. They are primarily secured by ad valorem taxes but are paid from net pledged revenues of the District. Net pledged revenues are defined as gross revenues of the District less operation and maintenance expenses. Bond covenants require that District rates and charges are adequate to pay debt service; therefore, no ad valorem property tax is necessary to repay the bonds. The Nevada Revised Statutes limit the aggregate principal amount of the District’s general obligation debt to fifty percent (50%) of the District’s total reported assessed valuation, excluding redevelopment agencies.

Outstanding general obligation bonds are rated “AAA” by Standard & Poor’s Corporation while Moody’s rating is “Aa1”. This exceptional rating reflects the District’s continued strong financial performance and sound financial position.

On June 6, 2008, the Debt Management Commission and the Board of Trustees gave the District authority to issue up to \$1,200,000,000 of general obligation (limited tax) water reclamation bonds (additionally secured by pledged revenues), State Revolving Fund loans, commercial paper or other securities thereof. The District currently makes debt payments on the following outstanding bond issues:

Outstanding Debt and Other Obligations

General Obligation (Revenue Supported Bonds) ⁽²⁾	Issue Date	Original Amount	Amount Outstanding ⁽¹⁾
Parity Obligations			
Water Reclamation Refunding Bonds, Series 2015	08/04/2015	\$103,625,000	\$ 88,445,000
Water Reclamation Refunding Bonds, Series 2016	08/31/2016	269,465,000	237,845,000
Water Reclamation Bonds, Series 2023*	07/18/2023	340,000,000	<u>340,000,000*</u>
Total Parity Lien Obligations			\$666,290,000*
Subordinate Obligations⁽³⁾			
Water Reclamation Bond, Series 2009C (State Revolving Fund Loan)	10/16/2009	5,744,780	2,018,436
Water Reclamation Bond, Series 2011A (State Revolving Fund Loan)	03/25/2011	40,000,000	21,036,714
Water Reclamation Bond, Series 2012A (State Revolving Fund Loan)	07/13/2012	30,000,000	<u>18,285,374</u>
Total Subordinate Lien Obligations			\$ 41,340,524
Total General Obligation (Revenue Supported) Bonds			<u>\$707,630,524*</u>

(1) As of June 1, 2022.

(2) General obligation bonds additionally secured by pledged revenues. If such revenues are not sufficient, the District may levy an ad valorem tax to pay the difference between such revenues and debt service requirements on the respective bonds. The ad valorem tax rate available to pay these bonds is limited to the statutory and constitutional limits.

(3) Secured by a lien on the Net Pledged Revenues that is subordinate to the lien thereon of the bonds listed as Parity Obligations.

Source: The District.

Semi-annual debt service requirements are transferred from the District's General Fund to a debt service fund to provide for interest payments due on January 1st and principal and interest due on July 1st. The bond fund maintains periodic deposits sufficient to provide certain payments of principal and interest on the bonds (debt service) as such obligations mature. The bond fund is required by the various bond agreements, and the investments in the bond fund are in the custody of the Clark County Treasurer's Office. Revised debt service for FY 2024 is \$50,115,057.

HISTORICAL AND BUDGETED NET PLEDGED REVENUES
Clark County Water Reclamation District, Nevada

Fiscal Year Ended June 30,	2018 (Restated)	2019 (Actual)	2020 (Actual)	2021 (Actual)	2022 (Actual)	2023 (Estimated)	2024 (Budget)
REVENUES							
Sewer Service Charges (1)	\$148,172,651	\$152,709,014	\$160,316,145	\$163,367,533	\$174,717,951	\$182,297,419	\$188,275,211
System Development Fees	26,788,540	30,463,343	24,942,388	25,948,289	34,747,232	24,140,063	18,729,102
Effluent Sales	872,361	8,020,378 (8)	539,510	674,979	543,091	470,418	275,426
Investment Earnings (2)	389,193	20,077,092	27,266,630	(285,800)	(27,151,876)	9,065,403	10,927,748
Other (3)	180,496	125,902	191,168	224,402	157,488	240,207	200,847
Total Revenue	\$176,403,241	\$211,395,729	\$213,255,841	\$189,929,403	\$183,013,886	\$216,213,510	\$218,408,334
OPERATING EXPENSES (4)							
	\$91,087,719 (5)	\$77,913,353	\$82,111,540	\$80,965,156	\$76,466,290	\$94,914,571	\$108,006,979
Net Pledged Revenues	\$85,315,522	\$133,482,376	\$131,144,301	\$108,964,247	\$106,547,596	\$121,298,939	\$110,401,355
Parity Debt Service (6)	\$25,939,138	\$26,408,788	\$26,779,900	\$26,784,650	\$26,788,150	\$26,788,900	\$44,645,151
Parity Coverage	3.29x	5.05x	4.90x	4.07x	3.98x	4.53x	2.47x
Parity and Subordinate Debt Service (7)	\$31,409,044	\$31,878,694	\$32,249,806	\$32,254,557	\$32,258,057	\$32,258,807	\$50,115,057
All-in Coverage	2.72x	4.19x	4.07x	3.38x	3.30x	3.76x	2.20x

- (1) Includes revenues collected from sewer service charges and related fees, pretreatment and septage fees.
- (2) Includes both restricted and unrestricted investment earnings. The District's investments are held in the District's name and are reported at fair value regardless of the length of time remaining to maturity. Investment revenue is increased or decreased in relation to this adjustment for unrealized gains or losses.
- (3) Does not include "Other non-operating revenue".
- (4) Does not include depreciation expense; interest expense on bonds; and "Other non-operating expenses."
- (5) Includes the expense of impairments in the amount of \$9,513,222 reported in the District's Annual Comprehensive Financial Report FYE June 30, 2018, Statement of Revenues, Expenses and Changes in Net Position, p. 11. The inclusion of the expense of impairments results in the Net Pledged Revenues amount herein of \$85,315,522 and is the net difference from the Net Pledged Revenues amount of \$94,828,746 reported in the District's Annual Comprehensive Financial Report FYE June 30, 2018, Note J - Long-Term Liabilities - Pledged Revenues, p. 37.
- (6) Represents actual debt service paid in fiscal years 2017-18 through 2022-23. Debt service for fiscal year 2023-24 is estimated and includes the 2023 Bonds. Excludes debt service on all obligations with a subordinate lien on the Net Pledged Revenues.
- (7) Represents actual debt service paid in fiscal years 2017-18 through 2022-23. Debt service for fiscal year 2023-24 is estimated and includes the 2023 Bonds. Includes debt service on all obligations with a parity and subordinate lien on the Net Pledged Revenues.
- (8) Additionally, the District has long-term receivables that are due from the Las Vegas Valley Water district (LVVWD) in accordance with a cooperative agreement for the reimbursement of operation, maintenance, and capital costs of the Desert Breeze Water Resource Center (DBWRC). In fiscal year 2018, the receivables were carried net of an allowance for uncollectable amounts maintained for estimated losses. In fiscal year 2018, this obligation was classified as noncurrent because it was not reasonably expected to be paid within a year or during the normal operating cycle of the District. In fiscal year 2018-19, an agreement was signed with LVVWD, and LVVWD paid \$11,144,842 to the District, liquidating the receivable and crediting reclaimed water sales in the amount of \$7,445,311.

Debt Capacity

Response to NRS 350.013 (1) (c):

- (2) *A discussion of its capacity to incur authorized and proposed future general obligation debt without exceeding the applicable debt limit (NRS 350.013 (b)(2)).*

Introduction and Purpose - Analysis of the District’s debt position is important, as growth in the service area has resulted in an increased need for capital financing. The District’s debt capacity analysis is premised on the idea that resources, as well as need, should drive the District’s debt issuance program. Proposed long-term financings are linked with the economic, demographic and financial resources expected to be available to pay for that debt. The primary emphasis of the analysis is the impact of the District’s projected capital financing requirements on the credit quality of its debt obligations. The District strives to ensure that, as it issues further debt, its credit quality and market access will not be impaired.

Debt Limit - State statutes limit the aggregate principal amount of the District's general obligation debt to fifty percent (50%) of the District's total reported assessed valuation (including the assessed valuation of all applicable redevelopment agencies. The County’s total assessed valuation including all applicable redevelopment agencies for fiscal year 2022-23 is \$120,647,066,796. The total assessed valuation of the five cities and the CSGID is \$55,592,426,236. The assessed valuation of the District is therefore calculated to be \$65,054,640,560. The District is limited to general obligation indebtedness in the aggregate amount of \$32,527,320,280. As of June 30, 2023, the District has \$367,630,524 of general obligation debt outstanding.

**STATUTORY DEBT CAPACITY
Clark County Water Reclamation District, Nevada
June 30, 2023**

Statutory Debt Limitation	\$32,527,320,280
Outstanding General Obligation Indebtedness	367,630,524
Additional Statutory Debt Limitation	\$32,159,689,756

SOURCE: Ad Valorem Tax Rates for Nevada Local Governments for Fiscal Year 2022-23, Department of Taxation; Clark County Water Reclamation District, Clark County Assessor

The following table presents a record of the District's outstanding general obligation indebtedness with respect to its statutory debt limit.

**SATUTORY DEBT LIMITATION
Clark County Water Reclamation District, Nevada**

Fiscal Year Ended June 30	Assessed Valuation (1)(2)	Debt Limit	Outstanding General Obligation Debt	Additional Statutory Debt Capacity
2019	\$47,582,947,084	\$23,791,473,542	\$435,097,748	\$23,356,375,794
2020	51,743,805,781	25,871,902,891	419,334,986	25,452,567,905
2021	56,468,594,941	28,234,297,471	402,858,227	27,831,439,244
2022	57,709,221,054	28,854,610,527	385,634,444	28,468,976,083
2023	65,054,640,560	32,527,320,280	367,630,524	32,159,689,756

- (1) Neither the County Assessor nor the State maintains an assessed valuation attributable to the District. Accordingly, the assessed valuation of the District has been calculated as described in the paragraph preceding this table.
- (2) For purposes of calculating the assessed value of the District, the County Assessor has provided estimated net assessed values for the CSGID for fiscal years 2018-19 through 2022-23. The values do not include any centrally assessed valuation within the CSGID which would be developed by the State.

Long Term Financial Planning

The District maintains both a Five-Year and a Long-Term Comprehensive Financial Plan. Included in both plans are the current and projected capital improvement program (CIP) costs, revenue and expense projections, and rate modeling. The District's CIP includes rehabilitation and replacement of existing infrastructure, new infrastructure, and expansion of existing infrastructure due to service area growth or capacity requirements.

CCWRD has a goal to manage its finances and meet critical funding needs, while recognizing the need to maintain reasonable wastewater rates. Going forward this long-term financial plan will be enacted through setting of annual budgets, achieving financial performance measures, and incorporating County directed actions. This is based upon financial planning models that include long-term forecasts of operating and capital expenditures. It includes reasonable, conservative assumptions and attempts to account for uncertainties. It aims to maintain good standing in the credit markets to provide ready access to cost-effective capital financing. It evaluates the capital financing and debt service coverage policies to optimize cash funding of capital investments. Finally, it evaluates cash reserve policies to consider optimal uses and levels of reserves.

This long-term financial plan includes the following elements:

- Time Horizon. The plan looks ten years into the future.
- Scope. The plan considers all expenditures associated with the conveyance and treatment of wastewater received. Expenditures include all CCWRD operating costs, capital improvements, debt service, and cash reserve requirements.
- Frequency. This long-term plan will be updated annually to aid CCWRD with their own budget and rate-setting processes.

The District's annual sewer service charges pay for services, supplies, personnel, annual replacement and rehabilitation debt service, and capital rehabilitation and replacement. The District uses a universal rate system, where all service areas are charged the same annual amount for sewer service fees per Equivalent Residential Unit (ERU). A single-family residence has a billing value of 1.0 ERU; all other residential and commercial accounts are derived from that base value. The District's annual sewer service rate on July 1, 2023, is \$253.20 per ERU.

Connection Fee charges are for each ERU that connects to the wastewater facilities. These fees are due and payable in advance of connection to the District's facilities. It is the practice of the District to apply Connection Fee revenues to the District's capital expansion program, capital equipment related to expansion of existing infrastructure due to service area growth or capacity requirements, and expansion related debt.

In October 2018, the District Board of Directors approved Citizens Advisory committee recommendations that will help fund the District's capital needs through 2032 and meet reserve targets set forth in the current reserve policy. Among the recommendations were a 3-year phase increase to Connection Fees with CPI adjustments thereafter. Also, inflation-based adjustments based on CPI will be made to the Annual Sewer Service rate both effective July 1st, 2019, and updated annually. The 10-year outlook includes a proposed bond issuance of \$340M in fiscal year 2024 with either an additional bond issuance, an increase to annual sewer service rates or a combination of the two.

CAPITAL PLANNING



Five Year Capital Forecast

Capital	FY 2024 Budget	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	Five Year Total
Capital Projects	\$ 294,996,504	\$ 357,651,510	\$ 288,174,166	\$ 151,852,388	\$ 148,571,215	\$ 1,241,245,783
Capital Equipment	\$ 11,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 39,000,000
Total	\$ 305,996,504	\$ 364,651,510	\$ 295,174,166	\$ 158,852,388	\$ 155,571,215	\$ 1,280,245,783

As of June 30, 2023, the Five-Year Capital Improvement Plan (FY 2023/24 through FY 2027/28) totaled \$1.28 Billion. This estimated amount reflects the various capital projects that are expected to be designed and/or constructed over the next five years to rehabilitate existing infrastructure and to meet expansion needs. Of the total amount, the District plans to spend \$1.21 Billion in the Las Vegas Valley - \$460 million for replacement or rehabilitation and \$668 million on capacity expansion projects. Outside the Las Vegas Valley, the District plans to spend \$69 million for rehabilitation and replacement projects. Management of the CIP is budgeted at \$44 million. Capital equipment is budgeted at \$39 million for various new and replacement equipment.

Major Programs and Projects

Expansion Projects:

A master expansion plan for the Flamingo Water Resource Center was completed in 2019, projecting capacity requirements of 150 MGD average annual flow by 2025 and 180 MGD average annual flow by 2055. In FY2022 construction began on the new headworks facility, primary and secondary clarifiers. In FY2023 construction began on the sludge handling facility and the secondary treatment facilities. Now, the three major expansion projects are under construction with one more small expansion project to begin in FY2024. Construction on these four projects will continue through FY2026. The District has a collection system sewer model for the Las Vegas Valley. This tool is used to assist in determining points of connection for developer projects as well as planning CIP projects. In conjunction with CCTV footage and flow monitoring data, the model is extremely effective at determining how the system will operate as flows increase. In FY2023, one capacity improvement project was completed and in FY2024, three more capacity improvement projects will begin construction. These will relieve capacity constraints in the southwest portion of the Las Vegas Valley. In FY2024 construction will also begin on the Lincoln Lift Station to replace the outdated lift station and increase capacity.

Rehabilitation Projects:

The majority of projects in this category include improvements and repairs to the collection system components, lift stations, force mains, interceptors, and sewer lines. In addition, the Collection System and Maintenance Service Center has a five-year cleaning and a 20-year CCTV inspection program. The programs systematically clean, inspect, and video tape 2,300 miles of collection system pipes throughout the service areas. As part of the cleaning, valuable data concerning defects found in the pipeline is analyzed to determine future system cleaning or rehabilitation needs. This program is continually used to prioritize the repair, rehabilitation, or replacement of existing pipelines.

Other Service Areas

Minimal growth is occurring in Moapa Valley, Indian Springs, Laughlin, Blue Diamond, and Searchlight, and is expected to continue in that mode for some time. Projects are programmed in the CIP to rehabilitate infrastructure as necessary.

CIP Management:

Program management services provide the necessary management and control on all CIP projects. Primary activities include scheduling, budgeting, forecasting, monitoring, and reporting.

District capitalized internal and augmented labor costs are labor and labor-related costs of the construction management and engineering design staff directly attributable to capital projects. In addition, the District hires contracted labor in accordance with the Board of Trustee’s approved Staffing Plan to augment staff as necessary. These costs are capitalized and then allocated to the capital projects.

Funding Sources: The District derives revenues from sewer service charges, connection charges, sales of reuse water, a portion of the ¼-cent sales tax allocated to wastewater treatment facilities, and federal grants, in addition to having the ability to issue bonds to cover capital expenditures. The District also has financial policies that provide for reserve accounts maintained for capital expansion and rehabilitation.

Impact on Operating Budget: Escalating maintenance expenditures both at the plants and within the collection system will be curtailed due to some of the major rehabilitation projects recently completed and those that will begin construction in the near future.



Construction Project Highlights:

- 1. Las Vegas Valley Manhole & Pipe Rehab - Package 10, 11, 12 (Project 18001)** – This project will rehabilitate approximately 275 gravity sewer pipeline segments and manholes throughout the Las Vegas Valley to increase reliability, prevent potential sanitary sewer overflows (SSOs), and extend the service life of the collection systems assets. The Board of Trustees approved the award of the construction contract with Harber Company, Inc. on June 16, 2020. Administrative Notice to Proceed issued on July 27, 2020. Physical Notice to Proceed was issued on November 17, 2020. Substantial Completion was issued February 13, 2023. Final Completion is pending issuance.
- 2. FWRC Membrane & Ozone Chemical Facility (Project 19003)** – This project will construct a new chemical storage and feed facility consolidating the chemical needs for the treatment processes at the FWRC East Campus. Work will also include demolition of existing chemical facilities and relocation of chemical and water lines at the Membrane & Ozone Facilities. The Board of Trustees approved the award of the construction contract with MMC, Inc. on May 4, 2021. Notice to Proceed was issued June 17, 2021. Substantial Completion is scheduled November 2023.
- 3. Collection System Metal Pipe Replacement (Project 18103)** – This project will involve the rehabilitation of 180 metal gravity sewer pipeline segments and 4 metal pressurized pipeline segments throughout the Las Vegas Valley. In addition to 219 manholes being removed and replaced or rehabilitated, the Pebble Lift Station wet well will be rehabilitated. The Board of Trustees approved the award of the construction contract with Las Vegas Paving Corporation on September 21, 2021. Notice to Proceed was issued November 5, 2021. Substantial Completion is scheduled November 2023.
- 4. FWRC Preliminary and Primary Treatment Improvements (Project 19005)** – The project will expand the FWRC's preliminary and primary treatment capacity to 150 MGD. The second and third early release packages were issued in preparation for the main FWRC Preliminary and Primary Treatment Improvements project. Work included installation of under slab piping, base slabs, and walls for the Aerated Grit Removal, Primary Treatment Pump Station 7, and the Primary Clarifiers; improvements and upgrades to enhance plant-wide electrical reliability, power quality, solar power resources, fiber communications; rehabilitate older electrical infrastructure; and procurement of long-lead equipment. The Board of Trustees approved commencement of this work scope with J.A. Tiberti Construction Co., Inc. on January 18, 2022. Notice to Proceed was issued February 14, 2022. Substantial Completion is scheduled September 2023. Work for the main FWRC Preliminary and Primary Treatment Improvements project will complete construction of the new headworks, grit basins, three (3) primary clarifiers, and odor control biofilter. The Board of Trustees approved award of the construction contract with J.A. Tiberti Construction Co., Inc. on June 20, 2023. Notice to Proceed is pending issuance.
- 5. FWRC Demolition of Retired Facilities (Project 19002)** – This project will demolish many facilities on the FWRC - East Campus that have been identified as having reached the end of their useful life with critical structural components degraded beyond repair. The demolition would provide valuable space for future infrastructure. The Board of Trustees approved the award of the construction contract with J.A. Tiberti Construction Co., Inc. on June 21, 2022. Notice to Proceed was issued July 27, 2022. Substantial Completion is scheduled September 2024.
- 6. FWRC Support Facilities Phase I (Project 19001)** – This project will remove and replace cooling towers and associated structural supports at the end of their lifecycle located at the Administration Building and at the Laboratory. The Administration Building roof membranes, insulation panels (where necessary), and caulking around the windows and doors will also be replaced. The Board of Trustees approved the award of the construction contract with Ryan Mechanical, Inc. on December 6, 2022. Notice to Proceed was issued January 23, 2023. Substantial Completion is scheduled February 2024.

7. **FWRC Primary Sludge Thickening Improvements (Project 19102)** – This project will remove and replace existing primary sludge pumping systems and construct a primary sludge screening facility, screened primary sludge splitting box, 4 new 80- foot diameter covered thickening tanks, thickener overflow pumping station, thickened primary sludge pumping station, electrical building, and foul air biofilters. The Board of Trustees approved the award of the construction contract with Sletten Construction of Nevada, Inc. on April 4, 2023. Notice to Proceed is pending issuance. was issued June 1, 2023. Substantial Completion is scheduled May 2026.

8. **FWRC Primary Sludge Thickening Improvements (Project 19007)** – This project will expand the FWRC’s secondary treatment capacity to 150 MGD. Work will include construction of three (3) new aeration basins and three (3) new secondary clarifiers, a new blower/electrical building, a return activated sludge (RAS)/waste activated sludge (WAS) pump station, a new 96-inch pipe, and modification and expansion to the Secondary Effluent Structure system. The Board of Trustees approved the award of the construction contract with Sletten Construction of Nevada, Inc. on April 4, 2023. Notice to Proceed is pending issuance.



FY 2024-2028 Capital Improvement Program - Appendix

CLARK COUNTY WATER RECLAMATION DISTRICT									
Project	Prior Fiscal Years	Estimated FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	Total	Project Status
Beginning Balances		142,704,615	232,284,506	501,187,960	386,257,798	355,476,973	476,648,813		
Sources:									
Charges for Services									
Sewer Charges	173,745,086	181,575,813	187,379,960	201,400,083	214,901,434	229,325,237	244,730,038	1,433,057,651	
Effluent Sales - Water Reuse Sales	543,091	470,418	275,426	279,000	282,600	286,300	290,000	2,426,835	
Pretreatment Fees	546,446	420,825	447,946	453,700	459,500	465,400	471,300	3,265,117	
Septage Fees	426,419	300,781	447,305	453,100	459,000	465,000	471,100	3,022,705	
Sales & Use Tax	26,752,260	25,465,918	27,419,372	28,379,050	29,372,317	30,400,348	31,464,360	199,253,625	
Connection Fees / SDA Revenues	34,747,232	24,140,063	18,729,102	18,590,315	18,750,191	18,911,443	19,157,292	153,025,638	
Miscellaneous									
Other	157,488	240,207	200,847	166,100	168,300	170,500	172,700	1,276,142	
Bond Proceeds			340,000,000						
Total Sources	236,918,022	232,614,025	574,899,958	249,721,348	264,393,341	280,024,228	296,756,789	1,795,327,712	
Total Resources	236,918,022	375,318,640	807,184,464	750,909,308	650,651,139	635,501,201	773,405,603		
Funded Projects:									
Las Vegas Valley Expansion Projects:									
Collection System Capacity Upgrade - Package 2	4,446,633	36,470	6,454,422	33,589	0	0	0	10,971,114	Estimated Complete 6/30/2025
FWRP Reuse Water System Improvements Phase 1		0	0	58,461	54,241	571,798	0	684,500	Estimated Complete 6/30/2027
FWRP Preliminary and Primary Treatment Improvements	13,699,483	56,498,342	86,869,999	66,400,000	22,000,000	0	0	245,467,824	Estimated Complete 6/30/2026
FWRP Secondary Treatment Aeration Basins and Clarifiers (150 MGD Expansion)	12,667,731	579,755	62,759,010	79,860,000	66,065,000	26,639,658	0	248,571,154	Estimated Complete 6/30/2027
FWRP Electrical Rehabilitation Project FY19-20		75,139	12,000	0	0	0	0	87,139	Estimated Complete 6/30/2024
FWRP Secondary Treatment Expansion Preloading	4,035,186	3,836,575	0	0	0	0	0	7,871,761	Estimated Complete 6/30/2023
FWRP DAFT 5	1,348,173	251,891	165,212	6,527,663	5,064,176	2,677	0	13,359,792	Estimated Complete 6/30/2027
Whitney Lift Station Rehabilitation	247,151	42,313	5,947	395,604	1,904,701	698,325	0	3,294,404	Estimated Complete 6/30/2027
Lincoln Lift Station Rehabilitation	525,572	148,851	645,381	5,701,633	3,532,278	370	0	10,554,085	Estimated Complete 6/30/2027
FWRP Primary Sludge Thickening Improvements		186,571	46,905,946	65,095,891	5,895,163	0	0	118,083,571	Estimated Complete 6/30/2026
Jones Capacity Upgrade Sunset to Russell	274,490	0	5,063,846	9,471	0	0	0	5,347,807	Estimated Complete 6/30/2025
Collection System Construction Services FY19-20 to FY20-21	5,873,495	118,567	0	0	0	0	0	5,992,061	Estimated Complete 4/24/2023
FWRP Operational Control Center Facilities	141,182	332,419	956,767	6,662,299	572,564	0	0	8,665,232	Estimated Complete 6/30/2026
Centrate and Acid Waste Pipelines	465,944	543,742	1,064,323	4,968,833	0	0	0	7,042,842	Estimated Complete 6/30/2025
Collection System Capacity Upgrades	1,388,036	2,223,027	5,501,848	10,624,625	722,830	0	0	20,460,366	Estimated Complete 6/30/2026
Las Vegas Boulevard Capacity Upgrade Sunset to Mandalay Bay		8,505	0	0	0	0	0	8,505	Estimated Complete 6/30/2023
Tropicana Ave. Crossing at I-15		220,319	1,000,270	229,900	0	0	0	1,450,489	Estimated Complete 6/30/2025
CM QA Materials Testing and Special Inspections	149,194	166,318	186,489	0	0	0	0	502,001	Estimated Complete 6/30/2024
Independent Cost Estimator Services - Rock Solid	82,862	25,000	0	200,000	0	0	0	307,862	Estimated Complete 6/30/2025
Operation and Collection Staff Training Facility		0	0	0	126,324	120,110	1,528,281	1,774,714	Estimated Complete 6/30/2028
FWRP Support Facilities Phase II		0	0	0	266,679	230,840	5,330,460	5,827,979	Estimated Complete 6/30/2028
Collection System Construction Services FY22-23		0	2,500,000	2,500,000	1,496,050	0	0	6,496,050	Estimated Complete 6/30/2026
Land Survey Services VTN	66,255	118,273	236,689	45,038	0	0	0	466,255	Estimated Complete 6/30/2025
CM Staff Augmentation Horrocks Engineers, Inc.	361,274	133,727	0	0	0	0	0	495,001	Estimated Complete 6/30/2023
CM Staff Augmentation HDR Engineering	276,621	380,932	340,424	0	0	0	0	997,977	Estimated Complete 6/30/2023
Septic Tank Conversion to Public Sewer Pilot Program		0	503,894	889,260	6,749,290	3,657,556	0	11,800,000	Estimated Complete 6/30/2027
Wapah Valley Master Plan		1,958,850	1,704,510	0	0	0	0	3,663,360	Estimated Complete 6/30/2024
Professional Engineering Services Kimley-Horn		125,000	125,000	125,000	0	0	0	375,000	Estimated Complete 6/30/2025
Professional Engineering Services S&B Christ		125,000	125,000	125,000	0	0	0	375,000	Estimated Complete 6/30/2025
Professional Engineering Services Poggemeyer		125,000	125,000	125,000	0	0	0	375,000	Estimated Complete 6/30/2025
Staff Augmentation CA Group		230,267	237,500	237,500	0	0	0	705,267	Estimated Complete 6/30/2025
CM Staff Augmentation CM Works		499,561	498,900	0	0	0	0	998,461	Estimated Complete 6/30/2024
Design Staff Augmentation Pipeline Team - GCW, Inc.		25,000	25,000	25,000	0	0	0	75,000	Estimated Complete 6/30/2025
Job Order Contracting Pilot Program FY22/23		0	129,012	524,849	0	0	0	653,861	Estimated Complete 6/30/2025
CM Staff Augmentation 2022 Horrocks Engineers, Inc.		560,786	1,324,464	1,324,464	1,324,464	665,822	0	5,200,000	Estimated Complete 6/30/2027
CM Staff Augmentation CA Group, Inc.		0	730,770	269,220	0	0	0	999,990	Estimated Complete 6/30/2025
Collection System Construction Services 2025		0	0	1,396,962	1,551,519	1,551,519	0	4,500,000	Estimated Complete 6/30/2025
Flamingo Interceptors Improvements Nellis Blvd. to Cabana Dr.		0	0	0	1,645,607	2,902,086	4,774,325	9,322,017	Estimated Complete 6/30/2028
Nellis and Sloan Rehab. Craig Rd. to Flamingo Rd.		0	0	0	0	715,468	1,059,557	1,775,025	Estimated Complete 6/30/2028
On-Call Scheduling Rock Solid Project Solutions, Inc		40,000	108,000	152,000	0	0	0	300,000	Estimated Complete 6/30/2025
Pipeline & Lift Station Oversizing / Interlocal Agreements		1,426,538	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	9,426,538	Estimated Complete 6/30/2028
Green Energy Projects		0	0	0	48,491	216,809	84,700	350,000	Estimated Complete 6/30/2028
FWRP Facilities Pond Overflow Protection		0	0	0	0	299,978	250,022	550,000	Estimated Complete 6/30/2028
Collection System Capacity and Rehabilitation Program		0	0	0	2,500,000	2,500,000	2,500,000	7,500,000	Estimated Complete 6/30/2028
Collection System Engineering Services Program		0	0	275,000	275,000	275,000	275,000	1,100,000	Estimated Complete 6/30/2028
On Call Services Survey Program		0	0	0	25,000	25,000	25,000	75,000	Estimated Complete 6/30/2028
On Call Services Subsurface Investigation Program		0	0	25,000	25,000	25,000	25,000	100,000	Estimated Complete 6/30/2028
On Call QA Testing & Inspection Program		0	60,000	60,000	60,000	60,000	0	240,000	Estimated Complete 6/30/2027

Las Vegas Valley Rehabilitation / Replacement Projects:	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	Total	Project Status	
Las Vegas Valley Manhole & Pipe Rehab - Package 10, 11, 12	8,713,848	2,408,202	0	0	0	0	11,122,050	Estimated Complete 6/30/2023	
Collection System Metal Pipe Replacement	1,390,799	4,848,632	1,913,338	0	0	0	8,152,769	Estimated Complete 6/30/2024	
FWRC Reuse Water System Improvements Phase 1	0	0	233,843	216,964	2,287,193	0	2,738,000	Estimated Complete 6/30/2027	
FWRC Support Facilities Phase I	0	1,474,084	1,930,639	0	0	0	3,404,723	Estimated Complete 6/30/2024	
FWRC Demolition of Retired Facilities	0	29,247,567	28,316,462	142,860	0	0	57,706,889	Estimated Complete 6/30/2025	
FWRC M&O Chemical Facility	9,409,200	6,420,932	942,500	0	0	0	16,772,632	Estimated Complete 6/30/2024	
FWRC Electrical Rehabilitation Project FY19-20	0	175,324	28,000	0	0	0	203,324	Estimated Complete 6/30/2024	
FWRC Pavement Maintenance and Replacement FY19-20 to FY20-21	561,382	0	0	543,680	1,901,369	0	3,006,431	Estimated Complete 6/30/2026	
Whitney Lift Station Rehabilitation	4,943,016	803,942	112,985	7,516,468	36,189,323	13,268,172	62,833,906	Estimated Complete 6/30/2027	
Lincoln Lift Station Rehabilitation	2,102,288	595,402	2,581,526	22,806,530	14,129,111	1,481	42,216,338	Estimated Complete 6/30/2027	
Elvis Presley Boulevard Pipeline Rehabilitation	756,460	39,210	0	0	0	0	794,670	Estimated Complete 6/30/2023	
Collection System Construction Services FY19-20 to FY20-21	5,873,495	118,567	0	0	0	0	5,992,061	Estimated Complete 6/30/2023	
FWRC Operational Control Center Facilities	15,686	36,935	106,307	740,255	63,618	0	962,803	Estimated Complete 6/30/2026	
Centrate and Acid Waste Pipelines	155,315	181,247	354,774	1,656,278	0	0	2,347,614	Estimated Complete 6/31/2025	
Cross-town Interceptor Rehabilitation Harmon Ave. to FWRC Headworks	0	439,341	176,769	5,006,579	748,337	268,614	116,029	6,755,669	Estimated Complete 6/30/2028
Collection System Rehabilitation	3,241,529	978,268	348,932	11,683,240	27,974,285	10,489,211	4,080	54,719,545	Estimated Complete 6/30/2027
Tropicana Ave. Crossing at I-15	0	1,982,875	9,002,427	2,069,100	0	0	13,054,402	Estimated Complete 6/30/2025	
Independent Cost Estimator Services - OCM	354,247	66,414	0	200,000	0	0	620,661	Estimated Complete 6/30/2025	
FWRC Pavement Maintenance Slurry Seal	0	0	0	132,407	602,220	0	734,627	Estimated Complete 6/30/2027	
Operation and Collection Staff Training Facility	0	0	0	126,324	120,110	1,528,281	1,774,714	Estimated Complete 6/30/2028	
FWRC Membrane Filtrations and Secondaries Blower 1-8 Replacement	495,964	473,773	10,253,524	1,059,291	0	0	12,282,552	Estimated Complete 2/30/2026	
DBWRC, LWRC and FWRC Fire Suppression System Replacement for Data Centers	0	1,718	533,282	0	0	0	535,000	Estimated Complete 6/30/2025	
Tropicana Wash McCarran Manhole Rehabilitation	0	216,980	500,408	1,987,187	3,745,425	0	6,450,000	Estimated Complete 6/30/2027	
Lift Stations 8, 19, 30, 33, and 35 Rehabilitation	0	300,443	2,945,636	15,986,087	3,667,834	0	22,900,000	Estimated Complete 6/30/2027	
Collection System Construction Services FY22-23	0	2,500,000	2,500,000	1,496,050	0	0	6,496,050	Estimated Complete 6/30/2026	
Rapid Response Construction Services	358,852	6,814,349	6,148,157	0	0	0	13,321,358	Estimated Complete 6/30/2024	
FWRC and Lift Station Cathodic Protection and FWRC Centrifuge Tanks and Piping	0	236,267	266,795	3,060,277	486,662	0	4,050,000	Estimated Complete 6/30/2027	
Collection System Rehabilitation	0	0	1,069,166	2,355,231	1,272,855	4,874,844	9,572,095	Estimated Complete 6/30/2028	
Professional Engineering Services Kimley-Horn	125,000	125,000	125,000	0	0	0	375,000	Estimated Complete 6/30/2025	
Professional Engineering Services S&B Christ	125,000	125,000	125,000	0	0	0	375,000	Estimated Complete 6/30/2025	
Professional Engineering Services Poggemeyer	125,000	125,000	125,000	0	0	0	375,000	Estimated Complete 6/30/2025	
Professional Land Survey Services	125,000	125,000	125,000	0	0	0	375,000	Estimated Complete 6/30/2025	
Staff Augmentation CA Group	12,119	12,500	12,500	0	0	0	37,119	Estimated Complete 6/30/2025	
Design Staff Augmentation Pipeline Team - GCW, Inc.	225,000	225,000	225,000	0	0	0	675,000	Estimated Complete 6/30/2025	
Job Order Contracting Pilot Program FY22/23	0	1,161,111	4,723,638	0	0	0	5,884,749	Estimated Complete 6/30/2025	
Cross-town Rehabilitation Harmon Ave. to FWRC Headworks Package 2	0	0	0	0	0	9,398,891	9,398,891	Estimated Complete 6/30/2028	
FWRC OCC Hot and Cold Waterlines Replacement	0	0	148,986	200,390	1,048,158	2,466	1,400,000	Estimated Complete 6/30/2028	
Collection System Construction Services 2025	0	0	4,190,885	4,654,557	4,654,557	0	13,500,000	Estimated Complete 6/30/2027	
Nellis and Sloan Rehab. Craig Rd. to Flamingo Rd.	0	0	0	1,669,426	2,472,300	0	4,141,726	Estimated Complete 6/30/2028	
Rapid Response Construction Services 2025	0	0	6,000,000	6,000,000	6,000,000	0	18,000,000	Estimated Complete 6/30/2027	
Rapid Response Services	190,588	0	0	0	0	0	190,588	Estimated Complete 6/30/2023	
Pipeline & Lift Station Oversizing / Interlocal Agreements	356,635	400,000	400,000	400,000	400,000	400,000	2,356,635	Estimated Complete 6/30/2028	
FWRC Fleet Maintenance Facility	0	0	0	308,344	243,656	2,321,553	2,873,553	Estimated Complete 6/30/2028	
FWRC 2028 Long Term Package 1	0	0	104,383	331,863	161,749	3,049,165	3,647,161	Estimated Complete 6/30/2028	
FWRC 2028 Long Term Package 2	0	0	892,598	3,025,621	1,473,194	27,726,668	33,118,080	Estimated Complete 6/30/2028	
FWRC 2028 Long Term Package 3	0	0	209,841	711,294	348,358	6,527,830	7,797,323	Estimated Complete 6/30/2028	
FWRC 2028 Long Term Package 4	0	0	372,290	1,261,942	618,041	11,581,354	13,833,626	Estimated Complete 6/30/2028	
FWRC 2028 Long Term Package 5	0	0	313,006	1,060,989	519,623	9,737,121	11,630,738	Estimated Complete 6/30/2028	
FWRC Media Filters Concrete Rehab and Stainless Valves	0	274,500	758,727	6,369,078	4,128,695	0	11,530,000	Estimated Complete 6/30/2027	
Green Energy Projects	0	0	48,491	216,809	84,700	0	350,000	Estimated Complete 9/30/2028	
Collection System Capacity and Rehabilitation Program	0	0	0	2,500,000	2,500,000	2,500,000	7,500,000	Estimated Complete 9/30/2028	
Collection System Engineering Services Program	0	0	275,000	275,000	275,000	275,000	1,100,000	Estimated Complete 9/30/2028	
Integrated Facility Master Plan-Year 2020	0	0	256,897	450,000	193,103	0	900,000	Estimated Complete 9/30/2027	
On Call Services Survey Program	0	0	0	75,000	75,000	75,000	225,000	Estimated Complete 9/30/2028	
On Call Services Subsurface Investigation Program	0	0	75,000	75,000	75,000	75,000	300,000	Estimated Complete 9/30/2028	
Rapid Response Services Program	0	0	0	0	0	1,500,000	1,500,000	Estimated Complete 9/30/2028	
Collection System Rehabilitation Program	0	0	0	0	11,515,018	10,000,000	21,515,018	Estimated Complete 9/30/2028	
On Call QA Testing & Inspection Program	0	60,000	60,000	60,000	60,000	0	240,000	Estimated Complete 6/30/2027	
On Call Scheduling Program	0	0	0	75,000	75,000	0	150,000	Estimated Complete 6/30/2027	
FWRC Septage Receiving Relocation	0	0	601,820	1,033,172	7,365,008	0	9,000,000	Estimated Complete 6/30/2027	
Inflow/Infiltration Analyses - Las Vegas Blvd.	0	0	0	0	0	786,243	786,243	Estimated Complete 6/30/2028	
Service Areas Rehabilitation / Replacement Projects:									
Moapa Valley Lewis Lift Station and Force Main	10,324	4,491	12,571	177,056	18,020,495	54,507	18,279,444	Estimated Complete 6/30/2028	
Laughlin Lift Station No. 2 Force Main Rehabilitation	497,327	1,345,209	1,059,512	16,476,137	0	0	19,378,185	Estimated Complete 6/30/2026	
DBWRC Rehabilitation	0	0	0	0	485,635	612,822	1,098,457	Estimated Complete 6/30/2028	
ISWRC Long Term Package 1	0	0	0	0	12,782	1,005,783	1,018,565	Estimated Complete 6/30/2028	
LWRC Long Term Package 2	0	0	523,675	1,380,998	692,793	13,578,442	16,175,907	Estimated Complete 6/30/2028	
MVWRC Long Term Package 2	0	0	427,963	1,116,669	560,916	11,003,228	13,108,776	Estimated Complete 6/30/2028	
CIP Management:									
CCWRD Engineering and Construction Management	6,446,983	7,073,147	7,356,073	7,650,315	7,956,328	8,274,581	8,605,564	Ongoing	
Staff Augmentation	0	0	722,000	1,222,000	1,222,000	1,222,000	4,388,000	Ongoing	
Equipment:									
Capital Equipment Plan (CEP)	3,841,026	6,000,000	11,000,000	7,000,000	7,000,000	7,000,000	48,841,026	Ongoing	
Total Costs	94,213,407	143,034,134	305,996,504	364,651,510	295,174,166	158,852,388	155,571,215	1,517,493,324	
Ending Balances	142,704,615	232,284,506	501,187,960	386,257,798	355,476,973	476,648,813	617,834,388		

GLOSSARY AND ACRONYMS



Glossary

Account: Financial reporting unit for budget, management or accounting purposes.

Accounting System: The total set of financial records which are used to record, classify and report information on the financial status and operations of the District.

Accounts Payable: Amounts owed to others for goods and services received.

Accrual Basis: The basis whereby transactions and events are recognized when they occur, regardless of when cash is received or paid.

Activity: A financial and budgeting classification of similar endeavors or groupings of organizational units performing a specific and distinguishable type of work.

Allocation: Component of an appropriation earmarking funds for a specific purpose and/or level of an organization.

Appropriation: A legal authorization granted by the governing body to incur expenses and obligations for a specific purpose.

Asset: Probable future economic benefit obtained or controlled by the government as a result of past transactions or events. Assets may be tangible or intangible and are expressed in terms of cost or some other value.

Augmentation: Process in which budget appropriations are increased as a result of unanticipated revenues. The Board of Trustees must approve augmentations.

Balanced Budget: A budget where operating revenues are equal to or exceed operating expenses.

Bond: A written promise to pay a sum of money on a specific date at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond resolution.

Budget Document: Official written statement prepared by the District's Business Services Department, and approved by the Board of Trustees.

Budget Year: Fiscal year for which the budget is being considered, that is the fiscal year following the current year.

Budgetary Control: The control or management of a government entity or enterprise in accordance with an approved budget for the purpose of keeping expenses within the limitations or available resources.

Business Center: A major administrative grouping which indicates overall management responsibility for an operation or group of related operations.

Capital Budget: Covers projects in the first year of the five-year Capital Improvement Program and the first year of the five-year Capital Equipment Plan funded by budget year appropriations.

Capital Expenditure: Funds used by a company to acquire, upgrade and maintain fixed assets during a fiscal year. Generally with a value of over \$5,000 and estimated life of over three years.

Capital Outlay: Purchase or improvement of a tangible fixed asset (i.e., land, buildings, furniture) with a cost of \$5,000 or more and a useful life of longer than one year.

Capital Improvement Program (CIP): Short or long-term plan of facility construction, capital improvement and equipment acquisition with estimated costs and funding sources.

Cash Equivalents: Investments that have a maturity of three months or less.

Connection Fees: A charge for connection to the treatment works.

Debt Service: Payment of interest and repayment of principal on borrowed funds. The term may also be used to refer to payment of interest alone.

Depreciation: Allocation of the costs, less salvage value, of fixed assets, including equipment, buildings, and other structures, over their useful lives in a systematic and rational manner. Depreciation reflects the use of the asset(s) during specific operating periods.

Disbursements: Funds expended or paid out.

Effluent: Treated wastewater discharged from the treatment facility.

Employee Benefits: Budget category that included employee benefits such as retirement, group insurance and workers' compensation industrial insurance coverage.

Expenditure: Decreases in net financial resources. Expenses include current operating expenses requiring the present or future use of net current asset, debt service or capital outflows.

Expense: Outflows or other decreases of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

Fiscal Year: The 12-month period beginning July 1st and ending June 30th of the designated fiscal year, (i.e., FY 2016-17 ends on June 30, 2017).

Fixed Assets: Assets of long-term character which are intended to be held or used for more than one year. Examples are land, buildings, machinery, and vehicles.

Full Faith and Credit: A pledge of general taxing power for payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.

Function: Group of related programs crossing organizations (business center) boundaries and aimed at accomplishing a broad goal or major service.

Fund: Fiscal and accounting tool with a self-balancing set of accounts to record revenue and expenses.

Fund Balance: Excess of entity's assets over its liabilities.

General Obligation Bonds: Bonds where the District pledges its full faith and credit to the repayment of the bonds.

Goals: Can be long term (3 to 5 years). They are outcome oriented and linked to strategic statements.

Influent: Untreated wastewater flowing into a wastewater treatment facility.

Internal Control: Plan of organization, methods, and procedures, adopted by management to ensure that (1) resource use is consistent with laws, regulations and policies; (2) resources are safeguarded against waste, loss and misuse; and (3) reliable data is obtained, maintained and fairly disclosed in reports.

Liability: Assets owed for items received, services received, assets acquired, construction performance (regardless of where invoices have been received), an amount received but not yet earned or other expenses incurred.

Mission: Description of the basic purpose and responsibility of the unit.

Operating Budget: The portion of the budget that pertains to daily operations. The operating budget contains revenues acquired through user fees and interest and expenses such as personnel, supplies, utilities, and materials.

Operating Transfers: All interfund transfers legally authorized from a fund through which the resources are to be expended.

Performance Measures: Systematic attempt to ascertain how responsive an organization's services are to the needs of customers through the use of standards and/or benchmarks.

Prior Year: Fiscal year immediately preceding current fiscal year.

Program: Organized set of related work activities that are directed toward a common purpose or goal and represent a well-defined expenditure of District funds.

Purchase Order: Authorizes the delivery and payment of specific goods and services.

Reclaimed Water: Treated wastewater flowing out of a wastewater treatment facility suitable for reuse.

Reserve: That portion of a fund's balance that is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Return Flow Credit: Credit for reclaimed water returned to Lake Mead. Nevada’s allocation of water from the Colorado River is increased by the return flow credits.

Revenues: Funds received from various sources and treated as income to the District and used to finance expenses.

Salaries and Benefits: Budget category that include all employee salaries and benefits.

Septage: The accumulated sludge and other domestic waste removed from septic tanks, chemical toilets, cesspools, or other wastewater holding or treatment facilities.

Sludge: The solid, semi-solid or liquid residue generated from the removal of solids from wastewater.

Supplies and Services: Budget category that includes those goods and services that are consumable and generally purchased on a regular basis (e.g., postage, office supplies, paint and small equipment). In addition, it also includes utility billings, professional services, and training and travel expense.

Vision: A statement of direction for the future performance of the organization.

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Acronyms

40CFR403: The section of the Code of Federal Regulations that governs industrial pretreatment for publicly owned treatment works.

ANTP: Administrative Notice to Proceed

ACFR: Annual Comprehensive Financial Report

ARC: Annual Renewal Contract

AWT: Advanced Wastewater Treatment. Wastewater treatment processed to remove constituents beyond the normal secondary level of treatment. AWT typically provides treatment for nutrients such as phosphorus and nitrogen.

AWWA: American Water Works Association

BNR: Biological Nitrogen Removal

BOD: Biochemical Oxygen Demand. A measure of the strength of the waste.

CABI: Central Plant Aeration Basin Influent

CBE: Competitive Bid Exception

CCTV: Closed Circuit Television

CCWRD: Clark County Water Reclamation District

CEP: Capital Equipment Program

CIP: Capital Improvement Program

CIS: Customer Information System

CMS: Contracts Management System

CMMS: Computerized Maintenance Management System

CO: Certificate of Occupancy

COOP: Continuity of Operations Planning

CSS: Collection System Service

CWC: Clean Water Collection

DAFT: Dissolved Air Flotation Thickener
DBWRC: Desert Breeze Water Resource Center

DMR-QA: District Monitoring Report Quality Assurance

EDC: Endocrine Disrupting Chemicals

EPA: United States Environmental Protection Agency

ERU: Equivalent Residential Unit

ERW: Effluent Reclaimed Water

FEMA: Federal Emergency Management Agency

FOGG: Fats, Oils, Grease and Grit

GAAP: Generally Accepted Accounting Principles

GASB: Government Accounting Standard Board

GFOA: Government Finance Officers Association

GID: General Improvement District

GIS: Geographical Information System

GPS: Global Position System

GO Bonds: General Obligation Bonds (as opposed to Revenue Bonds)

HVAC: Heating, ventilation, air conditioning

ICPMS: Inductively Coupled Mass Spectroscopy

IPS: Intermediate Pump Station

JSA: Job Safety Analysis

LIMS: Laboratory Information Management System

LVVWD: Las Vegas Valley Water District

MDU: Mobile Data Units

MGD: Million gallons per day

NDEP: Nevada Division of Environmental Protection

NELAP: Nevada Environmental Laboratory Accreditation Program

NIMS: National Incident Management System

NLV: City of North Las Vegas

NPDES Permit: A permit issued by the Nevada Division of Environmental Protection under the National Pollutant Discharge Elimination System which sets limits and conditions under which a wastewater treatment facility may discharge treated wastewater.

NRS: Nevada Revised Statute

OCC: Operations Control Center

ODSS: Operational Decision Support System

ORACLE: A financial database software program

OSHA: Occupational Safety and Health Act. A law designed to protect the health and safety of industrial workers. It regulates the design, construction, operation and maintenance of industrial facilities.

PERS: Public Employees Retirement System of Nevada

PEPS: Primary Effluent Pump Station

PI: Primary Influent

PPCP: Pharmaceutical and Personal Care Products

PSTools: A software application for collection maintenance management

RIB: Rapid Infiltration Basins

SCADA: Supervisor Control and Data Acquisition

SDA: Connection Fee

SNACC: Southern Nevada Area Communications Council

SOP: Standard Operating Procedure

SQL: Structured Query Language

SRT: Sludge Retention Time. The amount of time the bug population is retained in each aeration basin/secondary clarifier before wasting them.

SSL: A security protocol

SSO: Sanitary Sewer Overflow

SS: Total Suspended Solids

TS: Technology Solutions

UV: Ultraviolet Light

VFD: Variable Frequency Drive

VPN: Virtual Private Network

WEF: Water Environment Federation

WP: Water Pollutant

WRC: Water Resource Center

WRF: Wastewater Reclamation Facility

WQS: Water Quality Survey

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