



**GRANGER-HUNTER**  
IMPROVEMENT DISTRICT

**REVENUES**

	Actual 2013	Actual 2014	Projected 2015 as of 10/22/2015	Budget 2015	Proposed Budget 2016	% Change
<b>REVENUES</b>						
<b>Operating Revenues:</b>						
Metered Water Sales	\$14,275,795	\$15,119,723	\$14,488,005	\$15,250,000	<b>\$16,534,000</b>	8.4%
Sewer Service Charges	9,265,740	9,463,000	9,767,114	9,350,000	<b>10,168,000</b>	8.7%
Engineering Fees	5,300	6,000	6,200	8,500	<b>6,000</b>	-29.4%
Connection fees	57,011	37,881	39,805	55,000	<b>40,000</b>	-27.3%
Inspection	103,698	70,050	75,190	100,000	<b>85,000</b>	-15.0%
Delinquent/Turn-on Fees	19,729	53,453	38,820	45,000	<b>40,000</b>	-11.1%
<b>Total Operating Revenue</b>	<b>23,727,273</b>	<b>24,750,107</b>	<b>24,415,134</b>	<b>24,808,500</b>	<b>26,873,000</b>	<b>8.3%</b>
<b>Property Tax Revenue:</b>						
Property Tax	3,039,955	2,983,102	3,022,069	3,200,000	<b>3,200,000</b>	0.0%
Motor Vehicle	258,917	250,795	254,526	300,000	<b>265,000</b>	-11.7%
Personal Property	360,381	352,075	321,550	325,000	<b>325,000</b>	0.0%
Delinquent Tax/Interest	124,120	117,459	90,764	135,000	<b>100,000</b>	-25.9%
Tax Increment for RDA		237,595	238,000	0	<b>239,000</b>	100.0%
<b>Total Property Tax Revenue</b>	<b>3,783,373</b>	<b>3,941,026</b>	<b>3,926,909</b>	<b>3,960,000</b>	<b>4,129,000</b>	<b>4.3%</b>
<b>Non-operating Revenue:</b>						
Impact Fees - Water	889,981	430,267	464,257	475,000	<b>525,000</b>	10.5%
Impact Fees - Sewer	774,292	311,836	290,902	325,000	<b>275,000</b>	-15.4%
Interest	328,055	423,442	366,350	370,000	<b>400,000</b>	8.1%
Sale of Surplus Equipment	78,691	46,270	28,655	30,000	<b>30,000</b>	0.0%
Other	127,691	85,357	112,751	95,000	<b>95,000</b>	-36.7%
<b>Total Non-operating Revenue</b>	<b>2,198,710</b>	<b>1,297,171</b>	<b>1,262,915</b>	<b>1,295,000</b>	<b>1,325,000</b>	<b>-1.9%</b>
<b>Total Revenues</b>	<b>\$29,709,356</b>	<b>\$29,988,304</b>	<b>\$29,604,958</b>	<b>\$30,063,500</b>	<b>\$32,327,000</b>	<b>7.3%</b>



**EXPENSES**

	Actual 2013	Actual 2014	Projected 2015 as of 10/22/2015	Budget 2015	Proposed Budget 2016	% Change
<b>OPERATING EXPENSES</b>						
<b>Payroll Wages:</b>						
Salaries & Wages	3,524,195	4,012,802	3,965,234	4,108,922	4,325,266	5.3%
Overtime Wages	88,573	143,498	125,286	250,000	250,000	0.0%
On-call Pay	28,000	30,580	28,860	29,200	29,200	0.0%
Incentive Pay	58,450	61,400	54,150	49,575	50,575	2.0%
Vehicle Allowance	30,577	37,902	42,844	43,200	43,200	0.0%
Clothing Allowance	18,425	18,975	19,250	19,525	20,075	2.8%
Other/OPEB	293,041	0	219,916	250,000	250,000	0.0%
<i>Total Payroll Wages</i>	<u>4,041,261</u>	<u>4,305,158</u>	<u>4,455,540</u>	<u>4,750,422</u>	<u>4,968,316</u>	<u>4.6%</u>
<b>Payroll Benefits:</b>						
State Retirement Plan	642,219	688,670	749,730	815,000	859,786	5.5%
401K Plan	527,248	515,270	490,592	519,000	536,726	3.4%
Health/Dental Insurance	1,175,670	1,029,784	1,280,793	1,300,000	1,368,000	5.2%
Medicare	56,733	58,230	58,629	64,000	67,498	5.5%
Workers Compensation Ins	40,215	33,843	36,831	50,000	50,000	0.0%
Life/LTD/LTC Insurance	64,996	67,330	70,395	80,000	80,000	0.0%
State Unemployment	0	8,095	0	5,000	5,000	0.0%
<i>Total Payroll Benefits</i>	<u>2,507,081</u>	<u>2,401,224</u>	<u>2,686,970</u>	<u>2,833,000</u>	<u>2,967,010</u>	<u>4.7%</u>
<b>Operations &amp; Maintenance:</b>						
Repair & Replacement	629,325	428,603	671,251	683,455	667,274	-2.4%
Building & Grounds	85,433	77,889	81,468	80,600	82,300	2.1%
Vehicles Maintenance & Fuel	336,437	336,359	251,809	340,500	306,000	-10.1%
Tools & Supplies	18,913	19,608	20,996	21,440	29,700	38.5%
Water Purchases	8,579,801	8,502,125	8,770,410	9,095,625	9,250,000	1.7%
Treatment Chemicals	25,233	21,575	27,021	30,000	30,000	0.0%
Water Lab Testing Fees	21,102	51,326	31,337	35,700	37,000	3.6%
Utilities	910,426	960,211	966,457	926,500	926,500	0.0%
<i>Total O&amp;M</i>	<u>10,606,670</u>	<u>10,397,696</u>	<u>10,820,749</u>	<u>11,213,820</u>	<u>11,328,774</u>	<u>1.0%</u>
<b>CVWRF:</b>						
Facility Operations	2,414,847	2,516,136	2,712,176	2,873,385	3,033,097	5.6%
Project Betterments	536,837	525,696	964,606	642,584	1,348,639	109.9%
Interceptor Monitoring	3,175	3,768	3,340	4,187	5,625	34.3%
Pre-treatment Field	152,883	144,847	173,843	124,562	162,422	30.4%
Laboratory	156,642	169,284	178,527	178,558	192,948	8.1%
<i>Total CVWRF</i>	<u>3,264,384</u>	<u>3,359,731</u>	<u>4,032,492</u>	<u>3,823,276</u>	<u>4,742,731</u>	<u>24.0%</u>



**EXPENSES**

	Actual 2013	Actual 2014	Projected 2015 as of 10/22/2015	Budget 2015	Proposed Budget 2016	% Change
<b>General &amp; Administrative:</b>						
Office Supplies/Printing	29,674	30,247	27,563	27,700	27,700	0.0%
Postage & Mailing	161,829	168,203	166,349	176,000	176,000	0.0%
General Administrative	81,660	42,698	92,718	94,670	45,751	-51.7%
Computer Supplies/Equipment	113,472	122,636	168,788	168,799	199,148	18.0%
General Insurance	259,359	255,631	275,655	351,450	378,350	7.7%
Utilities	83,021	92,268	92,536	98,540	97,940	-0.6%
Telephone	57,554	59,558	59,532	70,280	72,100	2.6%
Training & Education	80,071	90,804	97,946	106,850	107,175	0.3%
Safety	33,127	32,496	36,179	37,400	35,960	-3.9%
Legal fees	8,390	23,175	18,817	51,000	51,000	0.0%
Auditing Fees	15,000	15,500	11,000	11,000	11,000	0.0%
Professional Consulting	84,354	75,985	167,288	169,700	164,700	-2.9%
Public Relations/Conservation	17,715	12,643	30,692	26,000	34,000	30.8%
Banking & Bonding	170,590	176,395	190,938	169,150	184,150	8.9%
Administrative Contingency	0	0	0	180,000	180,000	0.0%
<i>Total General Administrative</i>	<u>1,195,816</u>	<u>1,198,239</u>	<u>1,436,001</u>	<u>1,738,539</u>	<u>1,764,974</u>	<u>1.5%</u>
<b>Total Operating Expenses</b>	<b><u>21,615,212</u></b>	<b><u>21,662,048</u></b>	<b><u>23,431,752</u></b>	<b><u>24,359,057</u></b>	<b><u>25,771,805</u></b>	<b><u>5.8%</u></b>
<b>Net Operating Revenues</b>	<b><u>\$8,094,144</u></b>	<b><u>\$8,326,256</u></b>	<b><u>\$6,173,206</u></b>	<b><u>\$5,704,443</u></b>	<b><u>\$6,555,195</u></b>	<b><u>13.8%</u></b>
<b>Indirect Operating Expenses:</b>						
Depreciation	5,748,858	6,441,392	6,600,000	0	6,650,000	100.0%
RDA Pass-Through	0	237,595	238,000	0	239,000	100.0%
<i>Total Indirect Operating Expense</i>	<b><u>\$5,748,858</u></b>	<b><u>\$6,678,987</u></b>	<b><u>\$6,838,000</u></b>	<b><u>\$0</u></b>	<b><u>\$6,889,000</u></b>	<b><u>100.0%</u></b>
<b>Equipment Purchases:</b>						
New Vehicles & Equipment	459,127	204,267	216,153	271,720	617,500	
<i>Total Equipment</i>	<u>459,127</u>	<u>204,267</u>	<u>216,153</u>	<u>271,720</u>	<u>617,500</u>	<u>127.3%</u>
<b>Debt Service:</b>						
Bond Interest	235,010	200,166	228,805	219,244	147,860	-32.6%
Bond Princ Pmt ('05 Issue/'14 Rfnd)	660,000	680,000	735,000	735,000	755,000	2.7%
Bond Debt Service - CV/DEQ	242,000	248,000	255,000	255,000	261,000	2.4%
<i>Total Debt Service</i>	<u>1,137,010</u>	<u>1,128,166</u>	<u>1,218,805</u>	<u>1,209,244</u>	<u>1,163,860</u>	<u>-3.8%</u>
<b>Total Equipment &amp; Debt Service</b>	<b><u>\$1,596,137</u></b>	<b><u>\$1,332,433</u></b>	<b><u>\$1,434,958</u></b>	<b><u>\$1,480,964</u></b>	<b><u>\$1,781,360</u></b>	<b><u>20.3%</u></b>
<b>Net Revenues with Depreciation</b>	<b><u>\$749,149</u></b>	<b><u>\$314,836</u></b>	<b><u>(\$2,099,752)</u></b>	<b><u>\$4,223,479</u></b>	<b><u>(\$2,115,165)</u></b>	<b><u>-149.4%</u></b>
Add Back Depreciation	5,748,858	6,441,392	6,600,000	0	6,650,000	
<b>Net Revenues</b>	<b><u>\$6,498,007</u></b>	<b><u>\$6,756,228</u></b>	<b><u>\$4,500,248</u></b>	<b><u>\$4,223,479</u></b>	<b><u>\$4,534,835</u></b>	<b><u>6.0%</u></b>



**GRANGER-HUNTER**  
IMPROVEMENT DISTRICT

**Capital Outlay Budget Summary**

<b>BUDGET SUMMARY</b>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
<b>Budget Available at 09/24/15</b>			<b>\$10,317,305</b>
 <b>Purchases</b>			
Work in Progress at 09/24/15		5,531,112	
Proposed projects for 2016		7,895,000	
<i>Subtotal Purchases</i>		13,426,112	
 <b>Budgeted Revenue</b>			
Budgeted Transfer for 2015	4,223,479		
DEQ Bond Proceeds		0	
<i>Subtotal Revenue</i>	4,223,479		
 <b>Ending Budget Balance</b>			 <b>\$1,114,672</b>

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