



GRANGER-HUNTER
IMPROVEMENT DISTRICT

REVENUES

	Actual 2014	Actual 2015	Projected 2016 as of 12/05/2016	Budget 2016	Proposed Budget 2017	% Change
REVENUES						
Operating Revenues:						
Metered Water Sales	\$15,119,723	\$14,907,556	\$16,900,000	\$16,534,000	\$16,600,000	0.4%
Sewer Service Charges	\$9,463,000	\$9,765,800	\$10,600,000	\$10,168,000	\$10,500,000	3.3%
Central Valley Assessmt	\$0	\$0	\$0	\$0	\$2,700,000	100.0%
Engineering Fees	\$6,000	\$6,375	\$6,350	\$6,000	\$5,000	-16.7%
Connection Fees	\$37,881	\$43,065	\$38,692	\$40,000	\$40,000	0.0%
Inspection	\$70,050	\$90,375	\$84,178	\$85,000	\$80,000	-5.9%
Delinquent/Turn-on Fees	\$53,453	\$42,137	\$36,635	\$40,000	\$33,000	-17.5%
Total Operating Revenue	\$24,750,107	\$24,855,308	\$27,665,855	\$26,873,000	\$29,958,000	11.5%
Property Tax Revenue:						
Property Tax	\$2,983,102	\$3,084,164	\$3,290,264	\$3,200,000	\$3,200,000	0.0%
Motor Vehicle	\$250,795	\$260,122	\$260,254	\$265,000	\$265,000	0.0%
Personal Property	\$352,075	\$322,274	\$334,216	\$325,000	\$325,000	0.0%
Delinquent Tax/Interest	\$117,459	\$86,691	\$77,939	\$100,000	\$75,000	-25.0%
Tax Increment for RDA	\$237,595	\$234,565	\$239,000	\$239,000	\$239,000	0.0%
Total Property Tax Revenue	\$3,941,026	\$3,987,816	\$4,201,673	\$4,129,000	\$4,104,000	-0.6%
Non-Operating Revenue:						
Impact Fees - Water	\$430,267	\$628,312	\$568,840	\$525,000	\$500,000	-4.8%
Impact Fees - Sewer	\$311,836	\$368,245	\$261,890	\$275,000	\$250,000	-9.1%
Interest	\$423,442	\$400,064	\$438,226	\$400,000	\$400,000	0.0%
Sale of Surplus Equipment	\$46,270	\$107,748	\$30,300	\$30,000	\$30,000	0.0%
Other	\$85,357	\$170,883	\$113,631	\$95,000	\$100,000	5.3%
Total Non-Operating Revenue	\$1,297,172	\$1,675,252	\$1,412,887	\$1,325,000	\$1,280,000	-3.4%
Total Revenues	\$29,988,305	\$30,518,376	\$33,280,415	\$32,327,000	\$35,342,000	9.3%



EXPENSES

OPERATING EXPENSES	Actual 2014	Actual 2015	Projected 2016 as of 12/05/2016	Budget 2016	Proposed Budget 2017	% Change
Payroll Wages:						
Salaries & Wages	\$4,012,802	\$3,927,510	\$4,143,952	\$4,325,266	\$4,359,950	0.8%
Overtime Wages	\$143,498	\$135,303	\$146,284	\$250,000	\$200,000	-20.0%
On-Call Pay	\$30,580	\$29,180	\$28,800	\$29,200	\$56,280	92.7%
Incentive Pay	\$61,400	\$53,650	\$55,107	\$50,575	\$15,000	-70.3%
Vehicle Allowance	\$37,902	\$43,319	\$39,691	\$43,200	\$43,200	0.0%
Clothing Allowance	\$18,975	\$19,250	\$19,800	\$20,075	\$20,350	1.4%
Other/OPEB	\$0	\$219,916	\$651,100	\$250,000	\$250,000	0.0%
<i>Total Payroll Wages</i>	<u>\$4,305,157</u>	<u>\$4,428,128</u>	<u>\$5,084,734</u>	<u>\$4,968,316</u>	<u>\$4,944,780</u>	<u>-0.5%</u>
Payroll Benefits:						
State Retirement Plan	\$688,670	\$757,690	\$746,553	\$859,786	\$858,815	-0.1%
401(k) Plan	\$515,270	\$498,820	\$479,903	\$536,726	\$536,119	-0.1%
Health/Dental Insurance	\$1,029,784	\$1,301,403	\$1,287,928	\$1,368,000	\$1,477,440	8.0%
Medicare	\$58,230	\$60,119	\$62,231	\$67,498	\$67,421	-0.1%
Workers Compensation Ins	\$33,843	\$36,831	\$33,394	\$50,000	\$50,000	0.0%
Life/LTD/LTC Insurance	\$67,330	\$69,854	\$74,816	\$80,000	\$80,000	0.0%
State Unemployment	\$8,095	\$0	\$247	\$5,000	\$5,000	0.0%
<i>Total Payroll Benefits</i>	<u>\$2,401,222</u>	<u>\$2,724,717</u>	<u>\$2,685,072</u>	<u>\$2,967,010</u>	<u>\$3,074,795</u>	<u>3.6%</u>
Operations & Maintenance:						
Repair & Replacement	\$428,603	\$615,703	\$645,626	\$667,274	\$637,060	-4.5%
Building & Grounds	\$77,889	\$81,297	\$79,546	\$82,300	\$85,180	3.5%
Vehicles Maintenance & Fuel	\$336,359	\$241,971	\$218,592	\$306,000	\$226,500	-26.0%
Vehicle Lease	\$0	\$0	\$35,807	\$0	\$160,000	100.0%
Tools & Supplies	\$19,608	\$18,458	\$29,422	\$29,700	\$46,350	56.1%
Water Purchases	\$8,502,125	\$8,921,690	\$9,826,000	\$9,250,000	\$9,712,500	5.0%
Treatment Chemicals	\$21,575	\$21,466	\$49,870	\$30,000	\$75,000	150.0%
Water Lab Testing Fees	\$51,326	\$25,918	\$39,074	\$37,000	\$65,500	77.0%
Utilities	\$960,211	\$966,825	\$877,967	\$926,500	\$926,500	0.0%
<i>Total O&M</i>	<u>\$10,397,696</u>	<u>\$10,893,328</u>	<u>\$11,801,904</u>	<u>\$11,328,774</u>	<u>\$11,934,590</u>	<u>5.3%</u>
CVWRF:						
Facility Operations	\$2,516,136	\$2,833,450	\$2,804,410	\$3,052,342	\$3,394,319	11.2%
Project Betterments	\$525,696	\$942,365	\$959,644	\$1,348,639	\$1,185,056	-12.1%
Interceptor Monitoring	\$3,768	\$3,576	\$4,481	\$5,625	\$4,775	-15.1%
Pretreatment Field	\$144,847	\$168,966	\$153,168	\$163,661	\$193,706	18.4%
Laboratory	\$169,284	\$183,680	\$189,683	\$194,502	\$203,941	4.9%
CVW Debt Service	\$0	\$0	\$0	\$0	\$514,038	100.0%
<i>Total CVWRF</i>	<u>\$3,359,731</u>	<u>\$4,132,037</u>	<u>\$4,111,386</u>	<u>\$4,764,769</u>	<u>\$5,495,835</u>	<u>15.3%</u>



EXPENSES

	Actual 2014	Actual 2015	Projected 2016 as of 12/05/2016	Budget 2016	Proposed Budget 2017	% Change
General & Administrative:						
Office Supplies/Printing	\$30,247	\$27,970	\$27,575	\$27,700	\$27,700	0.0%
Postage & Mailing	\$168,203	\$161,693	\$169,304	\$176,000	\$176,000	0.0%
General Administrative	\$42,698	\$115,933	\$43,396	\$45,751	\$107,800	135.6%
Computer Supplies/Equipment	\$122,636	\$163,281	\$195,015	\$199,148	\$360,570	81.1%
General Insurance	\$255,631	\$271,257	\$317,593	\$378,350	\$392,100	3.6%
Utilities	\$92,268	\$96,712	\$96,343	\$97,940	\$101,940	4.1%
Telephone	\$59,558	\$66,410	\$71,170	\$72,100	\$77,100	6.9%
Training & Education	\$90,804	\$97,641	\$106,096	\$107,175	\$118,225	10.3%
Safety	\$32,496	\$29,272	\$35,016	\$35,960	\$35,960	0.0%
Legal fees	\$23,175	\$20,358	\$12,088	\$51,000	\$51,000	0.0%
Auditing Fees	\$15,500	\$11,000	\$11,000	\$11,000	\$11,000	0.0%
Professional Consulting	\$75,985	\$179,758	\$35,640	\$164,700	\$65,200	-60.4%
Public Relations/Conservation	\$12,643	\$33,709	\$36,786	\$34,000	\$34,000	0.0%
Banking & Bonding	\$176,395	\$205,199	\$241,150	\$184,150	\$210,150	14.1%
Administrative Contingency	\$0	\$0	\$0	\$180,000	\$180,000	0.0%
<i>Total General Administrative</i>	<u>\$1,198,239</u>	<u>\$1,480,193</u>	<u>\$1,398,172</u>	<u>\$1,764,974</u>	<u>\$1,948,745</u>	<u>10.4%</u>
Total Operating Expenses	\$21,662,045	\$23,658,403	\$25,081,268	\$25,793,843	\$27,398,745	6.2%
Net Operating Revenues	\$8,326,260	\$6,859,973	\$8,199,147	\$6,533,157	\$7,943,255	21.6%
Indirect Operating Expenses:						
Depreciation	\$6,441,392	\$6,544,711	\$6,650,000	\$6,650,000	\$6,650,000	0.0%
RDA Pass-Through	\$237,595	\$234,565	\$239,000	\$239,000	\$239,000	0.0%
<i>Total Indirect Operating Expense</i>	<u>\$6,678,987</u>	<u>\$6,779,276</u>	<u>\$6,889,000</u>	<u>\$6,889,000</u>	<u>\$6,889,000</u>	<u>100.0%</u>
Equipment Purchases:						
New Vehicles & Equipment	\$204,267	\$209,174	\$562,500	\$562,500	\$42,500	-92.4%
<i>Total Equipment</i>	<u>\$204,267</u>	<u>\$209,174</u>	<u>\$562,500</u>	<u>\$562,500</u>	<u>\$42,500</u>	<u>-92.4%</u>
Debt Service:						
Bond Interest	\$200,166	\$195,333	\$151,260	\$147,860	\$142,520	-3.6%
Bond Princ Pmt ('05 Issue/'14 Rfnd)	\$680,000	\$735,000	\$755,000	\$755,000	\$760,000	0.7%
Bond Debt Service - CV/DEQ	\$248,000	\$255,000	\$261,000	\$261,000	\$268,000	2.7%
<i>Total Debt Service</i>	<u>\$1,128,166</u>	<u>\$1,185,333</u>	<u>\$1,167,260</u>	<u>\$1,163,860</u>	<u>\$1,170,520</u>	<u>0.6%</u>
Total Equipment & Debt Service	\$1,332,433	\$1,394,507	\$1,729,760	\$1,726,360	\$1,213,020	-29.7%
Net Revenues with Depreciation	\$314,840	-\$1,313,810	-\$419,613	-\$2,082,203	-\$158,765	-92.4%
Add Back Depreciation	\$6,441,392	\$6,544,711	\$6,650,000	\$6,650,000	\$6,650,000	0.0%
Net Revenues	\$6,756,232	\$5,230,901	\$6,230,387	\$4,567,797	\$6,491,235	42.1%



GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Outlay Budget Summary

BUDGET SUMMARY	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
Budget Available at 12/5/16 (Unexpended 2016 capital budget carryover)			\$4,832,692
 Purchases			
Work in Progress at 12/5/16 (pg C-5)		\$4,167,000	
Proposed New Projects for 2017 (pg C-5)		\$7,642,000	
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<i>Subtotal Purchases</i>		<u>\$11,809,000</u>	
 Budgeted Revenue			
Budgeted Transfer for 2017 (Budgeted Net Rev from PY available to new yr)	\$4,567,797		
DEQ Bond Proceeds	<u>\$0</u>		
<i>Subtotal Revenue</i>	<u>\$4,567,797</u>		
 Ending Budget Balance			 <u><u>(\$2,408,511)</u></u>
 (Capital outlays to be funded via this budget year's funds or Fund Bal)			

Rates and Fees – Effective 1/1/2017

	1/1/2017
Water Rates and Fees	Rate
Water Rate per 1,000 gallons – all customers	\$1.57
Monthly availability fee – ¾" meter	13.00
Monthly availability fee – 1" meter	13.00
Monthly availability fee – 1 ½" meter	41.17
Monthly availability fee – 2" meter	65.00
Monthly availability fee – 3" meter	119.17
Monthly availability fee – 4" meter	199.33
Monthly availability fee – 6" meter	394.33
Monthly availability fee – 8" meter	628.33
Monthly availability fee – 10" meter	910.00
Fireline – 4" (monthly)	8.12
Fireline – 6" (monthly)	10.83
Fireline – 8" (monthly)	13.81
Fireline – 10" (monthly)	17.06
Fireline – 12" (monthly)	20.04
Fireline – 14" (monthly)	22.75

	1/1/2017
Sewer Rates and Fees	Rate
Monthly sewer charge – residential	\$19.50
Monthly sewer charge – commercial REU	\$19.50
Monthly sewer charge – multi-unit residential	\$16.79
Sewer surcharge rate #1 per 1,000 gallons	\$1.91
Sewer surcharge rate #2 per 1,000 gallons	\$2.30
Sewer surcharge rate #3 per 1,000 gallons	\$2.62
Sewer surcharge rate #4 per 1,000 gallons	\$2.70
Sewer surcharge rate #5 per 1,000 gallons	\$2.84
Sewer surcharge rate #6 per 1,000 gallons	\$3.07
Sewer surcharge rate #7 per 1,000 gallons	\$3.41
Sewer surcharge rate #8 per 1,000 gallons	\$3.48
Sewer surcharge rate #9 per 1,000 gallons	\$3.54
Sewer surcharge rate #10 per 1,000 gallons	\$3.73
Sewer surcharge rate #11 per 1,000 gallons	\$3.77
Sewer surcharge rate #12 per 1,000 gallons	\$4.38
Sewer surcharge rate #13 per 1,000 gallons	\$4.73
Sewer surcharge rate #14 per 1,000 gallons	\$4.76

Sewer surcharge rate #15 per 1,000 gallons	\$4.85
Sewer surcharge rate #16 per 1,000 gallons	\$4.92
Sewer surcharge rate #17 per 1,000 gallons	\$5.54
Sewer surcharge rate #18 per 1,000 gallons	\$5.72
Sewer surcharge rate #19 per 1,000 gallons	\$5.95
Sewer surcharge rate #20 per 1,000 gallons	\$7.19
Sewer surcharge rate #21 per 1,000 gallons	\$7.57
Sewer surcharge rate #22 per 1,000 gallons	\$8.01
Sewer surcharge rate #23 per 1,000 gallons	\$8.14
Sewer surcharge rate #24 per 1,000 gallons	\$9.06
Sewer surcharge rate #25 per 1,000 gallons	\$12.89
Per REU charge for Central Valley Water rehab/upgrade	\$5.00

1/1/2017

Penalty Fees

Rate

Returned check fee	25.00
Turn-on fee (Change name to Late Fee or Turn-off Fee) – Amount based on statutory maximum	20.00
Tamper fee (Change to Tamper Damage Fee) – Statutory maximum is \$100	50.00
Pre-litigation collection letter	50.00