

2015-2016
Preliminary
Budget

March 24, 2015

PRELIMINARY BUDGETS

- Wastewater Fund
 - Water Fund
 - Sanitation Fund
 - Cemetery Fund
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BUDGET ASSUMPTIONS

- ASRS retirement contribution rates to 11.47%, a slight decrease of .13% for employer contribution.
- 8.% health insurance premium increase.
- No COLA or Wage Adjustments
- Workers Compensation Experience Modification has not been determined yet, but is expected to drop substantially next fiscal year.

WASTEWATER O&M

Expenditure Category	2013-2014	2014-2015		215-2016
	Actual	Projected	Budget	Budget
WASTEWATER EXPENSES				
Salaries	\$ 57,031.73	\$105,223.00	\$ 105,224.08	\$ 105,224.08
Fringes	\$ 67,852.64	\$ 56,228.00	\$ 56,230.12	\$ 57,957.48
Operating Expenses	\$ 102,519.92	\$ 54,218.00	\$ 56,018.32	\$ 56,629.00
Electrical Service	\$ 84,235.86	\$ 60,000.00	\$ 60,000.00	\$ 68,000.00
Liability & Property Insurance	\$ 17,760.20	\$ 17,760.00	\$ 17,760.00	\$ 17,760.00
Professional Service	\$ 3,735.89	\$ 4,500.00	\$ 5,000.00	\$ 5,000.00
Chemicals	\$ 15,379.23	\$ 15,000.00	\$ 8,000.00	\$ 18,500.00
Chemical Testing	\$ 32,672.08	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
Administration Fee	\$ 33,545.24	\$ 34,823.00	\$ 34,823.25	\$ 36,427.06
Regulatory Fees - ADEQ	\$ 2,713.50	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
WW Expense Totals	\$ 417,446.29	\$387,752.00	\$383,055.77	\$ 405,497.62
WASTEWATER REVENUES				
User Fees	\$ 483,435.13	\$542,250.00	\$542,250.00	\$ 596,160.00
Late Fees	\$ 10,849.22	\$ 8,000.00	\$ 10,000.00	\$ 8,500.00
Misc Fees	\$ 2,149.08	\$ 3,400.00	\$ 2,450.03	\$ 450.00
WW Revenue Totals	\$ 496,433.43	\$553,650.00	\$554,700.03	\$ 605,110.00
Transfer to P&E for WIFA Debt	\$ 78,987.14	\$165,898.00	\$171,644.26	\$ 199,612.38
Debt Service and RR	\$ 385,938.25	\$401,376.00	\$401,376.00	\$ 364,534.23
Part of \$800,000 Reserve needed	\$ 306,951.11	\$235,478.00	\$229,731.78	\$ 164,921.85
Shows transfer to P&E towards WIFA debt service and R&R. Additional \$5 = \$53 increase in user fees in Dec.				

WW PLANT & EQUIPMENT

Expenditure Category	2013-2014	2014-2015		2015-2016
	Actual	Projected	Budget	Budget
DF - Offset Remaining	\$ -	\$ -	\$ 218,151.22	\$ 42,976.15
Designated -R&R	\$ -	\$ -	\$ 138,021.75	\$ 204,325.00
DF - MG Future Construction	\$ -	\$ 660,000.00	\$ 660,640.00	\$ 201,640.00
Plant Construction	\$ 368,294.89	\$ -	\$ 40,000.00	\$ -
Future Construction (MG)	\$ -	\$ 459,000.00	\$ 660,640.00	\$ 660,640.00
Professional Service	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00
Debt Service	\$ 332,186.02	\$ 334,480.00	\$ 334,480.00	\$ 298,221.66
Reserve Requirements	\$ 64,323.00	\$ 66,896.00	\$ 66,896.00	\$ 66,312.57
P&E Expense Totals	\$ 764,803.91	\$ 1,520,376.00	\$ 2,126,328.97	\$ 1,481,615.38
PLANT & EQUIPMENT REVENUE				
WIFA Loan	\$ 672,203.72	\$ 3,000.00	\$ 40,000.00	\$ -
Connection Fees Paid	\$ 2,000.00	\$ 3,000.00	\$ 7,500.00	\$ 7,500.00
Future Construction (MG)	\$ 660,640.00	\$ 660,640.00	\$ 660,640.00	\$ 660,640.00
Transfer From O&M for Debt	\$ -	\$ -	\$ 171,644.22	\$ 199,612.38
DF - Debt Offset to Use	\$ -	\$ -	\$ 229,731.78	\$ 164,921.85
Interest	\$ 621.47	\$ 500.00	\$ -	\$ -
Designated R&R	\$ -	\$ -	\$ 138,021.75	\$ 204,325.00
DF - Offset Remaining	\$ -	\$ -	\$ 218,151.22	\$ 42,976.15
DF - MG Future Construction	\$ -	\$ 660,000.00	\$ 660,640.00	\$ 201,640.00
P&E Revenue Totals	\$ 1,335,465.19	\$ 1,327,140.00	\$ 2,126,328.97	\$ 1,481,615.38

O&M transfer for WIFA loan, use of \$800,000 for WIFA loan - expect to use \$165,000. About \$43,000 remaining.

WW SLUDGE REMOVAL

Expenditure Category	2013-2014	2014-2015		2015-2016
	Actual	Projected	Budget	Budget
Designated Funds	\$28,939.83	\$ 6,000.00	\$15,535.75	\$ 9,500.00
Sludge Removal		\$ 50.00	\$ 50.00	\$ 20.00
Department Totals	\$ -	\$ 6,050.00	\$15,585.75	\$ 9,520.00

SLUDGE REMOVAL REVENUES

Sludge Removal Revenue	\$ -	\$ -	\$ -	\$ -
Sludge Removal Interest	\$ 90.28	\$ 50.00	\$ 50.00	\$ 20.00
Designated Funds	\$ -	\$ -	\$15,535.75	\$ 9,500.00
Department Totals	\$ 90.28	\$ 50.00	\$15,585.75	\$ 9,520.00

Remaining funds will be used to track costs with new plant.

WW LINE REPLACEMENT

Expenditure Category	2013-2014	2014-2015		2015-2016
	Actual	Projected	Budget	Budget
Designated Funds	\$ -	\$ -	\$458,023.00	\$482,000.00
Operating Expenses	\$ 3,344.84	\$ -	\$ -	\$ -
Equipment Rental	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -
Line Replacement	\$ -	\$ -	\$ 32,000.00	\$ 32,000.00
Line Replacement Expense	\$ 3,344.84	\$ -	\$490,023.00	\$514,000.00
LINE REPLACEMENT REVENUE				
Line Replacement Revenue	\$ 27,584.89	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00
Designated Funds	\$ -	\$ 434,894.24	\$458,023.00	\$482,000.00
Line Replacement Revenue	\$ 27,584.89	\$ 466,894.24	\$490,023.00	\$514,000.00
\$2.50 per month is charged and accumulated for future projects				

WW LIFT STATION

Expenditure Category	2013-2014	2014-2015		2015-2016
	Actual	Projected	Budget	Budget
Operating Expenses	\$ -	\$ -	\$ 130.00	\$ 130.00
Equipment Rental	\$ -	\$ -	\$ -	\$ -
Designated Funds	\$ -	\$ -	\$52,690.31	\$52,790.00
Department Totals	\$ -	\$ -	\$52,820.31	\$52,920.00
LIFT STATION REVENUE				
Lift Station Fund Interest	\$ 126.72	\$ -	\$ 130.00	\$ 130.00
Designated Funds	\$ -	\$ -	\$52,690.31	\$52,790.00
Department Totals	\$ 126.72	\$ -	\$52,820.31	\$52,920.00
No additional funds are being contributed at this time.				

WW CAPACITY FEES

WASTEWATER	2013-2014	2014-2015		2015-2016
	Actual	Projected	Budget	Budget
CAPACITY FEE EXPENSE				
WW Capacity Projects	\$0.00	\$0.00	\$25,235.00	\$25,235.00
PTM Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
Designated WW Capacity	\$0.00	\$0.00	\$10,072.19	\$15,100.00
Department Totals	\$0.00	\$0.00	\$35,307.19	\$40,335.00
CAPACITY FEE REVENUES				
WW Capacity Fees	\$8,551.00	\$5,027.00	\$25,135.00	\$25,135.00
Capacity Fee Interest	\$0.00	\$0.00	\$100.00	\$100.00
Designated Capacity Fees	\$0.00	\$0.00	\$10,072.19	\$15,100.00
Department Totals	\$8,551.00	\$5,027.00	\$35,307.19	\$40,335.00
Capacity Fee = \$5,027. PTM Reimbursed; MG Paid in advance				

WATER O&M EXPENSE

Expenditures Category	2013-2014	2014-2015		2015-2016
	Actual	Projected	Budget	Budget
Salaries	\$191,164.32	\$196,439.00	\$196,439.36	\$186,748.64
Fringes	\$110,506.16	\$101,203.00	\$101,205.39	\$98,296.80
Operating Expenses	\$56,827.44	\$65,675.00	\$78,445.00	\$74,120.00
Bad Debt	\$28.71	\$4,000.00	\$7,000.00	\$7,000.00
Electric	\$86,016.92	\$83,000.00	\$83,000.00	\$83,000.00
Professional Service	\$87.51	\$3,500.00	\$3,500.00	\$3,500.00
Equipment	\$26,930.58	\$22,936.00	\$22,936.35	\$30,000.00
Line Repairs	\$14,666.55	\$22,000.00	\$20,000.00	\$25,000.00
Liability & Property Insuranc	\$12,830.20	\$12,830.00	\$12,830.00	\$13,500.00
Water Purchase from Cottonv	\$0.00	\$1,000.00	\$2,000.00	\$2,000.00
ADEQ Fees	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
AIAC Obligations	\$1,206.34	\$500.00	\$3,300.00	\$500.00
Waterline Taps	\$1,491.95	\$1,000.00	\$1,000.00	\$1,000.00
Type A Connection Fee	\$0.00	\$5,000.00	\$15,000.00	\$15,000.00
Depreciation - Surcharge	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00
Depreciation	\$217,693.49	\$135,000.00	\$135,000.00	\$135,000.00
Chemicals	\$12,515.74	\$32,000.00	\$30,000.00	\$33,000.00
Arsenic O&M	\$26,317.63	\$1,800.00	\$0.00	\$6,000.00
Reimbursement Fee to GF	\$58,272.50	\$55,635.61	\$55,635.61	\$56,116.54
Debt Service	\$465,965.76	\$483,382.00	\$483,382.50	\$481,352.50
Water O&M Expense Total	\$1,282,521.80	\$1,271,900.61	\$1,295,674.21	\$1,296,134.49
30% FTE moved into General Fund				

WATER O&M REVENUE

Revenue Category	2013-2014	2014-2015		2015-2016
	Actual	Projected	Budget	Budget
WATER OPERATIONS & MAINTENANCE REVENUE				
Water Base/Usage Fees	\$1,154,502.39	\$1,220,000.00	\$1,251,000.00	\$1,251,000.00
System Replacement Surchar	\$39,863.47	\$40,000.00	\$40,000.00	\$40,000.00
Connection Fee - Type A	\$4,500.00	\$5,000.00	\$15,000.00	\$15,000.00
Tap Fees	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
Water Purchase from Cottonv	\$34,144.50	\$30,000.00	\$15,000.00	\$15,000.00
Late Fees	\$21,897.87	\$16,000.00	\$16,000.00	\$16,000.00
Other Fees	\$9,648.14	\$10,950.00	\$9,600.00	\$10,000.00
Misc Revenue	\$6,363.35	\$1,350.00	(\$0.20)	\$0.00
Department Totals	\$1,270,919.72	\$1,324,300.00	\$1,347,599.80	\$1,348,000.00
Difference Revenues /Expense	-\$11,602.08	\$52,399.39	\$51,925.59	\$51,865.51
Transfer to CIP for Twin 5s Debt		51,925.60	51,925.60	51,925.60
	94,011.15	473.79	0.00	-60.09

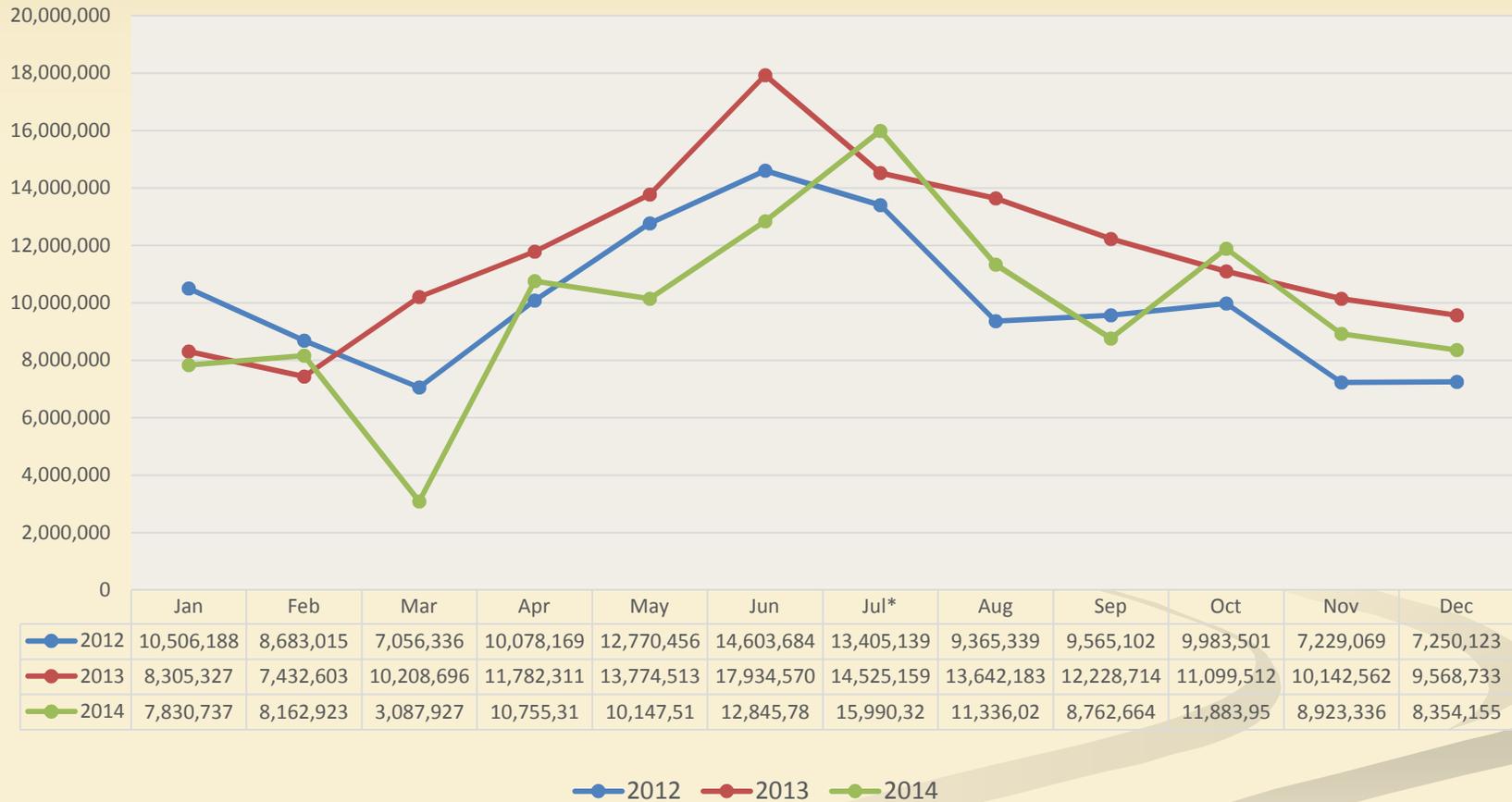
WATER CAPITAL IMPROVEMENT

Expenditures - Revenues WATER CIP	2013-2014	2014-2015		2015-2016
	Actual	Projected	Budget	Budget
WATER CIP EXPENSE				
Legal Services - Adjudication	\$0.00	\$0.00	\$66,801.79	\$72,373.00
Regional Water Committees - WAC	\$4,388.00	\$5,000.00	\$19,660.87	\$21,030.00
Water Resource Development Projects	\$0.00	\$9,000.00	\$642,878.28	\$686,294.00
2006-Series System Improvements	\$189,849.96	\$0.00	\$0.00	\$0.00
Water Conservation	\$4,701.62	\$4,800.00	\$26,031.44	\$25,884.00
Twin 5s Construction	\$584,383.00	\$0.00	\$0.00	\$0.00
Twin 5s Debt Service	\$36,841.68	\$51,925.00	\$51,925.60	\$51,925.60
Designated Funds-Depreciation Expense	\$65,969.15	\$0.00	\$489,000.00	\$530,000.00
General Water System Improvements	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses	\$886,133.41	\$70,725.00	\$1,296,297.98	\$1,387,506.60
WATER CIP REVENUE				
Water Resource Development Fee	\$71,668.00	\$85,344.00	\$85,344.00	\$85,344.00
Water Conservation	\$4,480.00	\$5,334.00	\$5,334.00	\$5,334.00
Gila River Adjudication	\$7,347.20	\$8,748.00	\$8,748.00	\$8,748.00
WAC	\$5,734.40	\$5,700.00	\$5,700.00	\$5,700.00
Interest	\$1,484.77	\$1,105.00	\$1,005.00	\$1,155.00
Designated Funds-Depreciation	\$0.00	\$0.00	\$489,000.00	\$530,000.00
2006-Series system Improvements Interest	\$3.01	\$0.00	\$0.00	\$0.00
DF - Water Resource Development Project	\$0.00	\$0.00	\$556,734.28	\$600,000.00
DF - Gila River Adjudication	\$0.00	\$0.00	\$57,928.79	\$63,500.00
DF - Water Conservation	\$0.00	\$0.00	\$20,647.44	\$20,500.00
DF - Regional Water Committee	\$0.00	\$0.00	\$13,930.87	\$15,300.00
Twin 5s Construction	\$605,055.74	\$0.00	\$0.00	\$0.00
Transfer in from Water O&M for WIFA	\$36,841.68	\$51,925.00	\$51,925.60	\$51,925.60
2006-Series System Improvements -Design	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$732,614.80	\$158,156.00	\$1,296,297.98	\$1,387,506.60

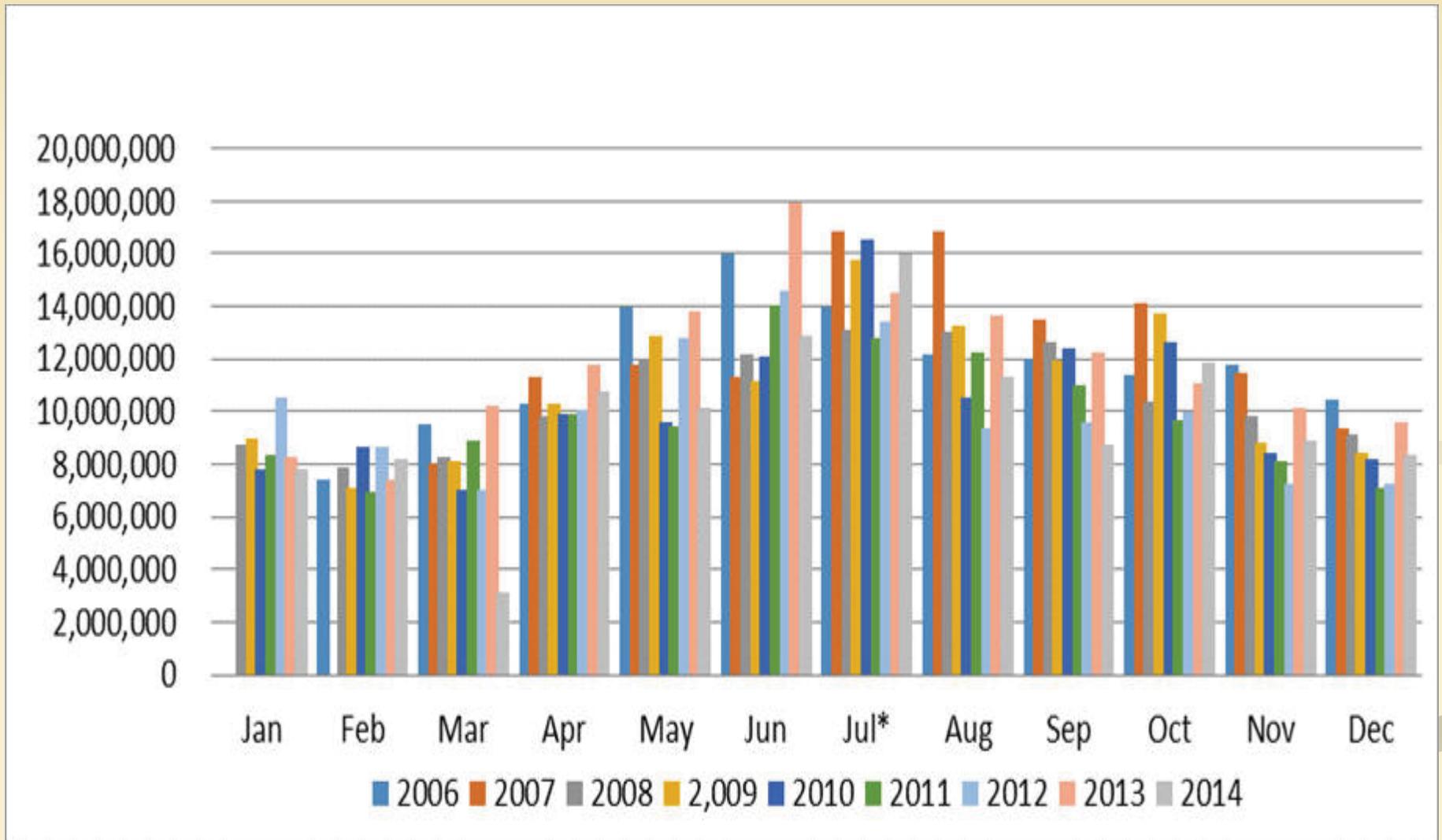
WATER CAPACITY FEES

WATER	2013-2014	2014-2015		2015-2016
	Actual	Projected	Budget	Budget
CAPACITY FEE EXPENSE				
Water Capacity Projects	\$0.00	\$40,000.00	\$69,675.00	\$69,860.00
Designated Capacity Fee	\$0.00		\$23,257.76	\$55,858.00
Department Totals	\$4,644.00	\$40,000.00	\$92,932.76	\$125,718.00
CAPACITY FEE REVENUES				
Water Capacity Fees	\$16,254.00	\$0.00	\$69,660.00	\$69,660.00
Capacity Fee Interest	\$0.00	\$300.00	\$15.00	\$200.00
Designated Capacity Fees	\$0.00	\$0.00	\$23,257.76	\$55,858.00
Department Totals	\$16,254.00	\$300.00	\$92,932.76	\$125,718.00
Capacity Fees start at \$2,322. PTM Reimbursed; MG Town Keeps.				

WATER USE COMPARISON



WATER USE COMPARISON



SANITATION FUND

Expenditure Category	2013-2014	2014-2015		2015-2016
	Actual	Projected	Budget	Budget
SANITATION EXPENDITURES				
Salaries	\$20,989.36	\$21,025.00	\$21,025.68	\$21,025.68
Fringes	\$10,497.67	\$12,116.26	\$12,118.10	\$12,652.40
Operating Expenses	\$10,970.44	\$15,345.00	\$15,420.00	\$16,080.00
Contractual -Trash Pick up	\$202,931.81	\$205,000.00	\$205,000.00	\$205,000.00
Liability & Property Insurance	\$2,520.00	\$2,520.00	\$2,520.00	\$2,520.00
Contractual - Recycle	\$3,000.00	\$3,000.00	\$3,000.00	\$3,600.00
Administration Fee Transfer	\$24,688.33	\$25,908.00	\$25,908.38	\$26,087.81
Sanitation Total Expenses	\$275,597.61	\$284,914.26	\$284,992.16	\$286,965.89
SANITATION REVENUES				
User Fee's	\$290,302.63	\$288,000.00	\$288,000.00	\$288,000.00
Late Fees	\$7,486.39	\$5,000.00	\$5,000.00	\$5,000.00
Sanitation Total Revenues	\$297,789.02	\$293,000.00	\$293,000.00	\$293,000.00
To Sanitation Capital Fund	22,191.41	8,085.74	8,007.84	6,034.11
Sanitation Capital Fund has \$46,000 remaining at the end of FY 2014/2015 A transfer of \$40,000 has been made to the General Fund for Street projects as was done in the past.				

SANITATION CAPITAL FUND

Expenditure Category	2013-2014	2014-2015		2015-2016
	Actual	Projected	Budget	Budget
SANITATION CAPITAL FUND EXPENSE				
Transfer to HURF Fund			\$0.00	\$0.00
Designated Funds	\$0.00	\$0.00	\$46,332.19	\$11,784.11
Transfer to General Fund	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
Total Expenses	\$40,000.00	\$40,000.00	\$86,332.19	\$51,784.11
SANITATION CAPITAL FUND REVENUES				
Interest Income	\$229.79	\$250.00	\$250.00	\$250.00
Capital Transfers In	\$0.00	\$8,085.74	\$8,007.84	\$6,034.11
Cash - Capital Fund carry over	\$0.00	\$40,000.00	\$78,074.35	\$45,500.00
Total Revenues	\$229.79	\$48,335.74	\$86,332.19	\$51,784.11
Remaining Funds		\$8,335.74	\$0.00	\$0.00
A \$40,000 transfer to General Fund in FY 2015-2015 leaves about \$11,700 at YE				

CEMETERY FUND

Expenditure Category	2012-2013	2013-2014		2014-2015
	Actual	Projected	Budget	Budget
Salaries	\$9,696.83	\$17,375.28	\$17,375.28	\$15,191.28
Fringes	\$5,326.45	\$10,169.00	\$10,170.19	\$9,344.10
Liability & Property Insurance	\$3,186.84	\$3,650.00	\$3,650.00	\$3,650.00
Operating Expenses	\$7,978.29	\$8,055.72	\$9,804.53	\$10,451.00
Administration Fee Transfer	\$4,126.21	\$4,100.00	\$4,100.00	\$3,863.64
Cemetery Expense Totals	\$30,314.62	\$43,350.00	\$45,100.00	\$42,500.01
CEMETERY REVENUES				
Lot Sales	\$10,300.00	\$5,000.00	\$15,100.00	\$14,000.00
Interment	\$14,185.00	\$8,000.00	\$10,000.00	\$9,000.00
Prepay	\$1,000.00	\$0.00	\$0.00	\$0.00
Interest	\$137.38	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$1,350.00	\$0.00	\$0.00
Grave Liners	\$4,440.00	\$4,000.00	\$5,000.00	\$4,500.00
Perpetual Care Transfer	\$10,000.00	\$25,000.00	\$15,000.00	\$15,000.00
Revenue Totals	\$40,062.38	\$43,350.00	\$45,100.00	\$42,500.00

CEMETERY – PERPETUAL CARE

Expenditure	2013-2014	2014-2015		2015-2016
Category	Actual	Projected	Budget	Budget
PERPETUAL CARE EXPENSES				
Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Topsoil Additions	\$0.00	\$0.00	\$0.00	\$0.00
Sprinkler System	\$0.00	\$0.00	\$0.00	\$0.00
Designated Funds	\$0.00	\$0.00	\$41,004.04	\$19,550.00
Transfer to Cemetery	\$10,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Perpetual Care Expense Totals	\$10,000.00	\$15,000.00	\$56,004.04	\$34,550.00
PERPETUAL CARE REVENUES				
Perpetual Care Payments	\$7,110.00	\$2,500.00	\$4,500.00	\$4,500.00
Interest Income	\$0.00	\$50.00	\$140.00	\$50.00
Designated - Perpetual Care	\$0.00	\$0.00	\$51,364.04	\$30,000.00
Perpetual Care Revenue Totals	\$7,110.00	\$2,550.00	\$56,004.04	\$34,550.00
At the end of FY 2016 approximately \$20,000 Remains - Plan to include in GF 2018				

BUDGET FORECASTS

- Wastewater: Need to address rate structure as there will be no Funding Offset remaining in 2016-2017 budget
- Water: Will monitor revenues with complete year of new rates
- Sanitation: No Sanitation Capital funds to supplement street projects in 2016-2017
- Cemetery: Budget will be absorbed by GF in 2017-2018

QUESTIONS

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