

**"EXHIBIT A"**

**WATER UTILITIES COMMUNITY FACILITIES DISTRICT  
(dba APACHE JUNCTION WATER DISTRICT)  
FY 2017-18 BUDGET**

<b><u>BUDGET SUMMARY</u></b>	<b>2015/16 Actual</b>	<b>2016/17 Budget</b>	<b>2016/17 Projected</b>	<b>2017/18 District Board Approved</b>
<b>RESOURCES:</b>				
Beginning Fund Balance	\$ 5,303,243	\$ 2,653,343	\$ 1,646,519	\$ 3,015,984
Revenues	8,650,947	4,246,000	6,196,790	4,501,500
<b>TOTAL RESOURCES</b>	<b>\$ 13,954,190</b>	<b>\$ 6,899,343</b>	<b>\$ 7,843,309</b>	<b>\$ 7,517,484</b>
<b>EXPENDITURES:</b>				
Administration				
Operations	\$ 782,386	\$ 798,995	\$ 780,285	\$ 825,580
Safe Yield	-	-	-	-
Debt Service	253,941	1,277,770	1,271,660	1,305,630
Administration Total	\$ 1,036,327	\$ 2,076,765	\$ 2,051,945	\$ 2,131,210
System Operations				
Operations	1,593,795	1,744,700	1,513,975	1,612,565
Safe Yield/CAP	65,678	68,600	70,000	117,000
Contingency	-	500,000	-	500,000
Capital Outlay	9,611,870	1,580,000	1,191,405	680,000
System Operations Total	\$ 11,271,343	\$ 3,893,300	\$ 2,775,380	\$ 2,909,565
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,307,670</b>	<b>\$ 5,970,065</b>	<b>\$ 4,827,325</b>	<b>\$ 5,040,775</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,646,519</b>	<b>\$ 929,278</b>	<b>\$ 3,015,984</b>	<b>\$ 2,476,709</b>
<b>LESS: ASSIGNMENTS</b>	<b>\$ 1,646,519</b>	<b>\$ 929,278</b>	<b>\$ 3,015,984</b>	<b>\$ 2,476,709</b>
<b>ENDING UNASSIGNED BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>SOURCE OF REVENUES</b>	<b>2016/17 Actual Revenues Thru 3/2017</b>	<b>2016/17 Budgeted Revenues</b>	<b>2016/17 Estimated Revenues</b>	<b>2017/18 District Board Approved</b>
<b><u>CHARGES FOR SERVICE :</u></b>				
<b><u>Water Charges</u></b>				
Residential	2,546,254	3,300,000	3,395,000	3,480,000
Non-Residential	493,202	590,000	658,000	674,000
Non-Residential/Construction	70,234	10,000	94,000	96,000
Establishment Charge	17,825	25,000	24,000	25,000
Installation Charge	2,072	5,000	3,000	3,000
CAP	5,000	3,000	7,000	7,000
Fire Hydrant	4,800	500	6,000	6,000
Other Services and Charges	9,346	60,000	12,000	12,000
<b><u>Engineering</u></b>				
Abandonments	100	1,000	100	500
Plan Review	-	1,000	-	1,000
Construction Inspection Fees	8,475	1,000	8,500	1,000
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
WIFA Tech. Assistance Grant		-	-	35,000
City of Apache Junction	63,910	120,000	120,000	30,000
<b><u>INTEREST ON INVESTMENTS</u></b>				
Interest	17,121	25,000	23,000	25,000
<b><u>MISCELLANEOUS</u></b>				
Corporate Sponsorship	-	1,000	1,000	1,000
Miscellaneous	-	6,500	-	-
Physical Property Sales	-	2,000	-	-
<b>SUBTOTAL-UNRESTRICTED UNDESIGNATED REVENUE</b>	<b>3,238,338</b>	<b>4,151,000</b>	<b>4,351,600</b>	<b>4,396,500</b>
<b><u>RESTRICTED AND DESIGNATED REVENUES</u></b>				
Capital Facilities Fee	38,520	75,000	51,000	85,000
Water Resource Acquisition Fee	7,407	20,000	10,000	20,000
Infrastructure Financing - WIFA	1,784,188		1,784,188	-
	<b>1,830,115</b>	<b>95,000</b>	<b>1,845,188</b>	<b>105,000</b>
<b>TOTAL</b>	<b>5,068,453</b>	<b>4,246,000</b>	<b>6,196,788</b>	<b>4,501,500</b>

008 WUCFD		2016/17	2016/17	2016/17	2017/18
08180 WUCFD Administration		Actual	Budget	Adjusted	District Board
		Total	Total	Budget	Approved
		Thru 3/2017			
<b>Personnel Services</b>					
501	<b>Payroll</b>				
	501 Salaries	310,086.68	437,255.00	421,790.00	429,000.00
	502 Overtime	1,727.75	300.00	2,000.00	500.00
	503 Part-time Salaries	16,731.77	23,245.00	23,325.00	23,250.00
	<b>Total Payroll</b>	<b>328,546.20</b>	<b>460,800.00</b>	<b>447,115.00</b>	<b>452,750.00</b>
502	<b>Fringe Benefits</b>				
	511 FICA	24,282.49	33,850.00	33,240.00	33,145.00
	512 Retirement Plan	36,443.23	50,230.00	50,330.00	48,815.00
	514 Worker's Compensation	1,114.71	1,280.00	1,530.00	1,695.00
	515 Unemployment Insurance	-	5,000.00	-	-
	516 Health Insurance	25,712.53	37,545.00	34,530.00	31,025.00
	517 Dental Insurance	2,105.53	3,565.00	4,210.00	2,660.00
	518 ICMA 457 Deferred Comp	3,144.28	4,165.00	6,290.00	4,165.00
	<b>Total Fringe Benefits</b>	<b>92,802.77</b>	<b>135,635.00</b>	<b>130,130.00</b>	<b>121,505.00</b>
	<b>Total Personnel Services</b>	<b>421,348.97</b>	<b>596,435.00</b>	<b>577,245.00</b>	<b>574,255.00</b>
<b>Supplies</b>					
503	<b>Operating Supplies</b>				
	521 Office Supplies	1,618.30	4,500.00	2,500.00	3,500.00
	524 Uniforms	536.77	800.00	600.00	600.00
	525 Education and Recreation Supplies	-	2,000.00	2,000.00	2,000.00
	539 Other Operating Supplies	101.46	100.00	125.00	100.00
	<b>Total Operating Supplies</b>	<b>2,256.53</b>	<b>7,400.00</b>	<b>5,225.00</b>	<b>6,200.00</b>
504	<b>Maintenance and Repair Supplies</b>				
	541 Gas, Oil, Lubricants	612.62	1,500.00	1,000.00	1,500.00
	<b>Total Maintenance and Repair Supplies</b>	<b>612.62</b>	<b>1,500.00</b>	<b>1,000.00</b>	<b>1,500.00</b>
	<b>Total Supplies</b>	<b>2,869.15</b>	<b>8,900.00</b>	<b>6,225.00</b>	<b>7,700.00</b>
<b>Other Services and Charges</b>					
505	<b>Professional Services</b>				
	553 Consultant	10,375.00		23,690.00	47,500.00
	554 Legal Services	-	20,000.00	-	20,000.00
	555 Medical Services	-	100.00	100.00	100.00
	556 Auditing and Accounting Services	1,373.40	8,000.00	4,000.00	4,000.00
	557 Advertising	659.43	1,000.00	1,000.00	1,000.00
	569 Other Professional Services	350.00	1,000.00	500.00	1,000.00
	<b>Total Professional Services</b>	<b>12,757.83</b>	<b>30,100.00</b>	<b>29,290.00</b>	<b>73,600.00</b>
506	<b>Communications</b>				
	571 Postage	15,889.14	30,000.00	22,000.00	27,500.00
	572 Telecommunications	636.16	1,000.00	1,000.00	1,000.00
	<b>Total Communications</b>	<b>16,525.30</b>	<b>31,000.00</b>	<b>23,000.00</b>	<b>28,500.00</b>
507	<b>Travel, Training, and Conferences</b>				
	582 Business Conferences	1,037.05	3,200.00	3,000.00	3,000.00
	583 Training	1,067.48	3,200.00	3,000.00	3,000.00
	<b>Total Travel, Training, and Conferences</b>	<b>2,104.53</b>	<b>6,400.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
509	<b>Maintenance and Repairs</b>				
	603 Office Equipment and Furniture	-	3,000.00	1,700.00	1,700.00
	605 Software	26,934.82	10,000.00	31,500.00	11,000.00
	<b>Total Maintenance and Repairs</b>	<b>26,934.82</b>	<b>13,000.00</b>	<b>33,200.00</b>	<b>12,700.00</b>

008	WUCFD	2016/17	2016/17	2016/17	2017/18
08180	WUCFD Administration	Actual	Budget	Adjusted	District Board
		Total	Total	Budget	Approved
		Thru 3/2017			
510	<b>Printing, Duplicating, and Filming</b>				
	611 Printing and Binding	9,573.29	14,000.00	14,000.00	14,000.00
	612 Copy Charges	252.33	250.00	400.00	400.00
	614 Paper	252.37	400.00	400.00	400.00
	<b>Total Printing, Duplicating, and Filming</b>	<b>10,077.99</b>	<b>14,650.00</b>	<b>14,800.00</b>	<b>14,800.00</b>
511	<b>Rents and Leases</b>				
	622 Buildings and Improvements	18,382.50	24,510.00	24,500.00	24,500.00
	623 Office Equipment and Furniture	813.92	1,500.00	1,500.00	1,500.00
	<b>Total Rents and Leases</b>	<b>19,196.42</b>	<b>26,010.00</b>	<b>26,000.00</b>	<b>26,000.00</b>
512	<b>Insurance</b>				
	631 Property Insurance	18,346.77	25,000.00	25,000.00	25,000.00
	<b>Total Insurance</b>	<b>18,346.77</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>
513	<b>Debt Service</b>				
	641 Principal	520,547.31	694,060.00	694,060.00	867,670.00
	642 Interest	253,548.09	350,290.00	344,180.00	330,230.00
	644 Reserve Requirements	175,061.34	233,420.00	233,420.00	107,730.00
	<b>Total Debt Service</b>	<b>949,156.74</b>	<b>1,277,770.00</b>	<b>1,271,660.00</b>	<b>1,305,630.00</b>
514	<b>Miscellaneous Services and Charges</b>				
	653 Subscriptions and Memberships	453.00	1,500.00	1,000.00	1,000.00
	655 Recording Fees	8.50		25.00	25.00
	659 Other Services	732.00	1,000.00	1,000.00	1,000.00
	660 Bank Fees & Other Charges	21,709.98	45,000.00	37,500.00	55,000.00
	<b>Total Miscellaneous Services and Charges</b>	<b>22,903.48</b>	<b>47,500.00</b>	<b>39,525.00</b>	<b>57,025.00</b>
	<b>Total Other Services and Charges</b>	<b>1,078,003.88</b>	<b>1,471,430.00</b>	<b>1,468,475.00</b>	<b>1,549,255.00</b>
	<b>Total</b>	<b>1,502,222.00</b>	<b>2,076,765.00</b>	<b>2,051,945.00</b>	<b>2,131,210.00</b>

008 WUCFD		2016/17	2016/17	2016/17	2017/18
08181 WUCFD - System Operations		Actual	Budget	Adjusted	District Board
		Total	Total	Budget	Approved
		Thru 3/2017			
<b>Personnel Services</b>					
501	<b>Payroll</b>				
	501 Salaries	283,445.57	532,630.00	418,390.00	445,855.00
	502 Overtime	11,970.99	5,000.00	23,940.00	6,925.00
	503 Part-time Salaries	25,512.50		25,510.00	23,050.00
	<b>Total Payroll</b>	<b>320,929.06</b>	<b>537,630.00</b>	<b>467,840.00</b>	<b>475,830.00</b>
502	<b>Fringe Benefits</b>				
	511 FICA	23,726.18	45,520.00	34,550.00	35,600.00
	512 Retirement Plan	34,776.67	59,720.00	50,395.00	50,070.00
	514 Worker's Compensation	15,682.28	45,810.00	24,170.00	28,170.00
	516 Health Insurance	27,454.71	55,105.00	40,465.00	46,895.00
	517 Dental Insurance	2,336.76	4,865.00	3,080.00	3,850.00
	<b>Total Fringe Benefits</b>	<b>103,976.60</b>	<b>211,020.00</b>	<b>152,660.00</b>	<b>164,585.00</b>
	<b>Total Personnel Services</b>	<b>424,905.66</b>	<b>748,650.00</b>	<b>620,500.00</b>	<b>640,415.00</b>
<b>Supplies</b>					
503	<b>Operating Supplies</b>				
	521 Office Supplies	1,821.32	1,000.00	1,825.00	1,000.00
	522 Agriculture and Landscaping Supplies	2,100.65		2,100.00	2,500.00
	523 Small Tools and Equipment	6,832.43	2,500.00	8,000.00	5,000.00
	524 Uniforms	2,735.64	3,000.00	2,800.00	2,000.00
	525 Education and Recreation Supplies	423.70		425.00	-
	527 Chemicals and Laboratories Supplies	28,691.90	85,000.00	75,000.00	75,000.00
	530 Minor Capital Equipment	62,108.85	80,000.00	80,000.00	140,000.00
	534 PPE-PERS Protective Equipment	441.07	1,000.00	500.00	500.00
	539 Other Operating Supplies	760.05	1,000.00	1,000.00	500.00
	<b>Total Operating Supplies</b>	<b>105,915.61</b>	<b>173,500.00</b>	<b>171,650.00</b>	<b>226,500.00</b>
504	<b>Maintenance and Repair Supplies</b>				
	541 Gas, Oil, Lubricants	10,233.90	25,000.00	18,000.00	20,000.00
	542 Tires and Tubes	2,900.05	2,000.00	2,900.00	2,000.00
	543 Materials to Maintain/Repair Buildings and Improve	44,050.93	75,000.00	65,000.00	65,000.00
	544 Materials to Maintain/Repair Machinery, Equipment	16,829.27	20,000.00	20,000.00	17,500.00
	545 Paint	334.38	1,000.00	500.00	500.00
	549 Other Maintenance and Repair Supplies	866.56	500.00	1,000.00	500.00
	<b>Total Maintenance and Repair Supplies</b>	<b>75,215.09</b>	<b>123,500.00</b>	<b>107,400.00</b>	<b>105,500.00</b>
	<b>Total Supplies</b>	<b>181,130.70</b>	<b>297,000.00</b>	<b>279,050.00</b>	<b>332,000.00</b>
<b>Other Services and Charges</b>					
505	<b>Professional Services</b>				
	551 Architectural and Engineering	-	1,000.00	1,000.00	80,000.00
	553 Consultant	499.00		500.00	1,000.00
	555 Medical Services	-	250.00	250.00	250.00
	557 Advertising	292.01	1,000.00	500.00	500.00
	569 Other Professional Services	20,671.12	20,000.00	25,000.00	30,000.00
	<b>Total Professional Services</b>	<b>21,462.13</b>	<b>22,250.00</b>	<b>27,250.00</b>	<b>111,750.00</b>
506	<b>Communications</b>				
	572 Telecommunications	9,497.83	22,000.00	15,000.00	16,000.00
	<b>Total Communications</b>	<b>9,497.83</b>	<b>22,000.00</b>	<b>15,000.00</b>	<b>16,000.00</b>
507	<b>Travel, Training, and Conferences</b>				
	582 Business Conferences	-	500.00	500.00	500.00
	583 Training	3,305.98	3,500.00	3,500.00	3,500.00
	<b>Total Travel, Training, and Conferences</b>	<b>3,305.98</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>

008 WUCFD		2016/17	2016/17	2016/17	2017/18
08181 WUCFD - System Operations		Actual	Budget	Adjusted	District Board
		Total	Total	Budget	Approved
		Thru 3/2017			
508	<b>Utilities</b>				
	591 Electricity	90,448.40	235,000.00	140,000.00	150,000.00
	593 Water	276,723.79	360,000.00	360,000.00	325,000.00
	596 Wastewater Treatment	343.60	500.00	500.00	500.00
	<b>Total Utilities</b>	<b>367,515.79</b>	<b>595,500.00</b>	<b>500,500.00</b>	<b>475,500.00</b>
509	<b>Maintenance and Repairs</b>				
	601 Janitorial Cleaning and Waste Removal	1,758.45	15,000.00	5,000.00	5,000.00
	602 Buildings and Structures	-	1,500.00	1,500.00	1,500.00
	603 Office Equipment and Furniture	-	20,000.00	5,000.00	5,000.00
	604 Machinery, Equipment, and Autos	19,992.47	15,000.00	25,000.00	15,000.00
	605 Software	3,930.26		4,000.00	2,500.00
	609 Miscellaneous Maintenance and Repairs	2,100.00		2,100.00	
	<b>Total Maintenance and Repairs</b>	<b>27,781.18</b>	<b>51,500.00</b>	<b>42,600.00</b>	<b>29,000.00</b>
510	<b>Printing, Duplicating, and Filming</b>				
	611 Printing and Binding	72.01		100.00	100.00
	<b>Total Printing, Duplicating, and Filming</b>	<b>72.01</b>	<b>-</b>	<b>100.00</b>	<b>100.00</b>
511	<b>Rents and Leases</b>				
	621 Land	20,017.00		20,020.00	
	624 Machinery and Equipment	330.57	1,000.00	1,000.00	1,000.00
	<b>Total Rents and Leases</b>	<b>20,347.57</b>	<b>1,000.00</b>	<b>21,020.00</b>	<b>1,000.00</b>
514	<b>Miscellaneous Services and Charges</b>				
	653 Subscriptions and Memberships	395.00	800.00	800.00	800.00
	656 Special Contractual Services	55,093.95	68,600.00	70,000.00	117,000.00
	659 Other Services	3,052.22	2,000.00	3,055.00	2,000.00
	660 Bank Fees & Other Charges	41.91		100.00	
	661 Contingency	-	500,000.00	-	500,000.00
	<b>Total Miscellaneous Services and Charges</b>	<b>58,583.08</b>	<b>571,400.00</b>	<b>73,955.00</b>	<b>619,800.00</b>
	<b>Total Other Services and Charges</b>	<b>508,565.57</b>	<b>1,267,650.00</b>	<b>684,425.00</b>	<b>1,257,150.00</b>
	<b>Capital Outlay</b>				
515	<b>Machinery and Equipment</b>				
	672 Other Machinery and Equipment	9,175.45	5,000.00	10,000.00	20,000.00
	674 Software	2,870.73			
	<b>Total Machinery and Equipment</b>	<b>12,046.18</b>	<b>5,000.00</b>	<b>10,000.00</b>	<b>20,000.00</b>
516	<b>Motor Vehicles</b>				
	676 Motor Vehicles	65,804.72	47,000.00	65,805.00	
	677 Accessories	3,667.80	18,000.00	5,000.00	
	<b>Total Motor Vehicles</b>	<b>69,472.52</b>	<b>65,000.00</b>	<b>70,805.00</b>	<b>-</b>
517	<b>Land</b>				
	682 Right-of-Way Acquisition	10,000.00	10,000.00	10,000.00	-
	<b>Total Land</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>-</b>
519	<b>Improvements Other Than Buildings</b>				
	693 Contractual Construction - Other Improvements	943,807.92	1,500,000.00	1,100,000.00	660,000.00
	695 Capitalization - Services	575.00		600.00	
	<b>Total Improvements Other Than Buildings</b>	<b>944,382.92</b>	<b>1,500,000.00</b>	<b>1,100,600.00</b>	<b>660,000.00</b>
	<b>Total Capital Outlay</b>	<b>1,035,901.62</b>	<b>1,580,000.00</b>	<b>1,191,405.00</b>	<b>680,000.00</b>
	<b>Total</b>	<b>2,150,503.55</b>	<b>3,893,300.00</b>	<b>2,775,380.00</b>	<b>2,909,565.00</b>