

MT OLYMPUS IMPROVEMENT DISTRICT
2016 APPROVED BUDGET WITH 12/31/15 P14 ACTUALS

11-Apr-16
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ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2013	ACTUAL 2014	12 MONTHS 2015	PROJECTED TOTAL 2015	2015 APPROVED BUDGET	2015 AMENDED BUDGET @23	2016 Preliminary BUDGET	Preliminary Budget Amount Change	Budget % Change
OPERATING REVENUE:										
3020	SEWER FEES	4,963,388	4,996,595	6,280,756	6,280,756	6,235,680	6,235,680	6,371,520	135,840	2.13%
3025	ENGINEERING FEES	8,066	9,855	12,189	12,189	4,000	4,000	5,500	1,500	27.27%
3030	SEWER AVAILABILITY LETTER	1,350	1,450	1,025	1,025	1,000	1,000	1,000	0	0.00%
3035	TAXES M & O	2,744,797	2,782,262	2,783,635	2,783,635	2,740,316	2,751,978	2,751,978	0	0.00%
3036	DELINQUENT TAX COLLECTIONS	62,861	63,848	55,405	55,405	55,000	55,000	58,000	3,000	5.17%
3037	FEE IN LIEU M & O	147,579	145,849	146,159	146,159	131,785	140,633	140,633	0	0.00%
3038	RDA TAXES	0	0	55,743	55,743	0	26,000	26,000	0	0.00%
3040	INSPECTION FEES	4,900	5,650	6,500	6,500	4,500	4,500	4,500	0	0.00%
3060	NOSE ON FEES	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0	0.00%
3070	INTEREST & ADMIN FEES	146,351	130,518	179,559	179,559	246,424	100,000	177,707	77,707	43.73%
3090	MISCELLANEOUS INCOME	9,325	10,681	3,023	3,023	3,000	3,000	3,000	0	0.00%
	TOTAL OPERATING REVENUE	8,092,617	8,150,708	9,527,993	9,527,993	9,425,705	9,325,791	9,543,838	218,047	2.28%
102.17%										
OPERATING EXPENSES:										
	SEWER LINES (SCHEDULE)	1,909,703	1,822,508	1,816,042	1,816,041	2,085,280	2,090,630	2,223,524	132,894	5.98%
	PRE / INFO TECH (SCHEDULE)	256,534	280,828	300,561	300,559	303,241	308,441	317,763	9,322	2.93%
	CVWR FACILITY (SCHEDULE)	2,448,539	2,492,458	2,779,359	2,779,359	2,748,921	2,748,921	3,228,237	479,316	14.85%
	ADMINISTRATION (SCHEDULE)	1,024,755	982,849	1,128,512	1,128,512	1,326,199	1,352,199	1,318,235	(33,964)	-2.58%
	ENG/INSPECTION (SCHEDULE)	474,613	496,402	606,707	606,706	532,571	606,787	474,914	(131,873)	-27.77%
	TOTAL OPERATING EXPENSES	6,114,144	6,075,045	6,631,181	6,631,177	6,996,212	7,106,978	7,562,673	455,695	6.03%
93.31%										
OTHER OPERATING EXPENSES:										
4710	DEPRECIATION & AMORTIZATION	526,807	548,521	624,429	624,429	0	0	0		
	TOTAL OPERATING DEDUCTIONS	6,640,951	6,623,566	7,255,610	7,255,606	6,996,212	7,106,978	7,562,673	455,695	6.03%
	OPERATING GAIN (LOSS)	1,451,666	1,527,142	2,272,383	2,272,387	2,429,493	2,218,813	1,981,165	(237,648)	-12.00%
NON OPERATING INCOME:										
5010	INTEREST INCOME	194,855	235,150	260,989	260,989	138,719	138,719	200,000	61,281	30.64%
5015	GAIN (LOSS) ON SALE OF FIXED ASSETS	70,000	20,000	120,000	120,000	0	0	0	(0)	0.00%
5050	MISCELLANEOUS INCOME	0	0	0	0	0	0	0	0	0.00%
	TOTAL NON OPERATING INCOME	264,855	255,150	380,989	380,989	138,719	138,719	200,000	61,281	30.64%
NON OPERATING EXPENSES:										
5110	INTEREST EXPENSE	65,630	34,583	(72,001)	(72,001)	49,334	49,334	0	(49,334)	#DIV/0!
5120	TRUST AND PAYING AGENT FEES	2,500	2,500	2,500	2,500	3,340	3,340	3,340	0	0.00%
	URS PENSION & BENEFIT EXPENSE			(131,034)	(131,034)			0	0	#DIV/0!
	TOTAL NON OPERATING EXPENSES	68,130	37,083	(200,535)	(200,535)	52,674	52,674	3,340	(49,334)	-1477.07%
	NET INCOME / (LOSS)	1,648,391	1,745,209	2,853,907	2,853,911	2,515,538	2,304,858	2,177,825	(127,033)	-5.83%
	LOSS FROM JOINT VENTURE	0	0	0	0	0	0	0		
	NET GAIN / (LOSS)	1,648,391		2,853,907	2,853,911	2,515,538	2,304,858	2,177,825	(127,033)	-5.83%
CONTRIBUTIONS:										
2410	TAXES G. O. BONDS	0	0	0	0	0	0	0		
2411	DELINQUENT TAX COLLECTIONS	0	0	0	0	0	0	0		
2412	FEES IN LIEU G. O.	0	0	0	0	0	0	0		
2420	OTHER CONTRIBUTIONS	106,788	528,490	349,233	349,233	0	0	0		
2440	CAPACITY FEES	154,244	353,804	846,736	846,736	149,600	428,810	280,500	(148,310)	-52.87%
	TOTAL CONTRIBUTIONS	261,032	882,294	1,195,969	1,195,969	149,600	428,810	280,500	(148,310)	-52.87%
CAPITAL OUTLAY:										
1551	CVWR PROJECT - EXISTING	(219,567)	(148,316)	770,539	770,539	864,397	864,397	1,281,032	416,635	32.52%
1554-1557	CVWR PROJECT - NEW	(270,278)	(282,242)	18,549	18,549	0	0	0	0	
1559	CVWR CLARIFIERS & DISINFECTION-NEW	(57,805)	(57,805)	0	0	0	0	0	0	
	CVWRF RESERVE EPA MANDATE	224,932	224,932	224,932	224,932	224,932	224,932	250,000	25,068	10.03%
1640-1670	ADDITION TO ASSETS	386,856	148,313	656,059	656,059	665,649	732,979	1,016,312	283,333	27.88%
1620	DISTRICT ADDITION TO MAIN LINES	0	0	594,591	594,591	0	0	0	0	
1610	ADDITION TO MAIN LINES	106,788	528,490	349,233	349,233	0	0	0	0	
	BOND REDEMPTIONS	300,000	300,000	1,650,000	1,650,000	1,650,000	1,650,000	0	(1,650,000)	-100.00%
	TOTAL CAPITAL OUTLAY	470,926	713,372	4,263,903	4,263,903	3,404,978	3,472,308	2,547,344	(924,964)	-36.31%
REDUCTION OF RESERVES:										
	USE OF RESERVES FOR OPERATIONS									
	(USE) ADDITION OF/TO RESERVES	1,438,497	168,922	(214,028)	(214,023)	(739,840)	(738,640)	(89,019)	649,620	-87.81%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 2013	ACTUAL 2014	12	PROJECTED	2015	2015	2016	Proposed Budget	
				MONTHS 2015	TOTAL 2015	APPROVED BUDGET	AMENDED BUDGET 6/23	Preliminary BUDGET	Amount	%
SEWER LINES EXPENSE:										
4010	SALARIES & WAGES (13 FTE)	801,007	819,449	809,951	809,951	867,904	867,904	902,850	34,946	3.87%
4011	TEMPORARY HELP	0	0	0	0	0	0	0	-	0.00%
4020	EMPLOYEES BENEFITS	474,840	486,087	462,824	462,824	561,064	561,064	567,543	6,479	1.14%
4030	SUBSCRIPTION & TRAINING	6,535	7,532	7,486	7,486	9,108	16,858	8,520	(8,338)	-97.87%
4035	TELEPHONE & INTERNET	4,845	5,215	4,355	4,355	5,420	5,420	9,398	3,978	42.33%
4040	COMPACTORS	0	0	0	0	100	100	100	-	0.00%
4045	FORK LIFT	36	40	64	64	120	120	380	260	68.42%
4048	AIR COMPRESSORS	0	0	0	0	100	100	100	-	0.00%
4050	6 INCH TRASH PUMP	6	232	32	32	100	100	100	-	0.00%
4055	SMALL PUMPS & SAW	117	94	50	50	500	500	500	-	0.00%
4075	WELDERS	0	102	0	0	200	200	200	-	0.00%
4080	TOOLS	458	4,311	145	145	1,000	1,000	1,000	-	0.00%
4085	LINES REPAIR & MAINTENANCE	471,482	336,252	386,503	386,503	400,000	400,000	474,528	74,528	15.71%
4090	INSURANCE	42,560	36,634	36,534	36,534	43,800	42,600	42,000	(600)	-1.43%
4110	SUPPLIES	4,131	3,366	5,715	5,715	5,400	5,400	5,400	-	0.00%
4120	SAFETY EQUIPMENT	526	272	87	87	1,400	1,400	1,500	100	6.67%
4129	HEAT	5,207	3,523	4,490	4,490	6,900	6,900	6,000	(900)	-13.00%
4130	ELECTRICITY	10,759	11,357	10,307	10,307	11,000	11,000	11,000	-	0.00%
4131	WATER	1,383	1,607	1,925	1,925	2,496	2,496	2,400	(96)	-4.00%
4140	UNIFORMS	7,717	8,247	8,772	8,772	9,205	9,205	9,425	220	2.33%
4150	WARNING SIGNS	2,552	3,942	0	0	2,800	2,800	1,000	(1,800)	-180.00%
4151	TRAILERS	553	35	31	31	725	725	250	(475)	-190.00%
4152	CASE 580D TRACTOR & TRAILER	944	2,406	157	157	800	800	800	-	0.00%
4153	2012 FORD F150 CREW CAB	2,196	2,807	3,026	3,026	4,385	4,385	3,385	(1,000)	-29.54%
4154	2014 FORD F150 CREW CAB LNG	3,202	2,502	2,212	2,212	3,875	3,875	3,900	25	0.64%
4156	2011 FORD F250 4X4 PICKUP	1,340	1,674	1,311	1,311	3,885	3,885	3,400	(485)	-14.26%
4158	1999 INT 4900 DUMP TRUCK	927	1,159	1,066	1,066	2,510	2,510	2,525	15	0.59%
4159	2007 GMC W/ PLOW	1,295	1,347	1,141	1,141	2,995	2,995	2,500	(495)	-19.80%
4160	PERMALINER TRAILER	708	916	855	855	1,366	1,366	1,370	4	0.29%
4161	2015 FORD F450 BOXVAN / TV	6,020	5,663	3,492	3,492	10,195	10,195	12,500	2,305	18.44%
4162	2006 VAC CON JET / FLUSHING TR	10,965	13,942	18,359	18,359	15,392	15,392	15,000	(392)	-2.61%
4163	1979 GMC RODDER	830	1,498	902	902	1,450	1,450	1,690	240	14.20%
4165	2014 FORD F350 BOXVAN / TV	5,963	6,870	7,823	7,823	9,580	9,580	12,030	2,450	20.37%
4166	2005 INT WATERTANK TRUCK	6,408	8,642	6,078	6,078	8,685	8,685	8,685	-	0.00%
4167	2001 INT 4700 FLATBED	2,170	1,422	1,695	1,695	4,170	4,170	4,170	-	0.00%
4168	2013 FREIGHTLINER VAC CON	12,669	19,113	14,593	14,593	19,050	19,050	23,305	4,255	18.26%
4169	2015 FREIGHTLINER VAC CON	18,135	16,850	13,122	13,122	20,500	20,500	23,170	2,670	11.52%
4170	EMERGENCY	1,214	7,400	938	938	25,900	25,900	40,900	15,000	36.67%
4194	CONTINGENCY	0	0	0	0	20,000	20,000	20,000	-	0.00%
TOTAL SEWER LINES EXPENSE		1,909,700	1,822,508	1,816,042	1,816,041	2,084,080	2,090,630	2,223,524	132,894	5.98%

86.87% % of Budget

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ACCOUNT	ACTUAL	ACTUAL	12	PROJECTED	2015	2015	2016	Proposed Budget		
NUMBER ACCOUNT DESCRIPTION	2013	2014	MONTHS	TOTAL	APPROVED	AMENDED	Preliminary	Amount	%	
	2013	2014	2015	2015	BUDGET	BUDGET 6/23	BUDGET	Change	Change	fte
INFORMATION TECHNOLOGY										
4210 SALARIES & WAGES (2 FTE)	151,193	157,523	165,528	165,528	160,368	160,368	164,290	3,922	2.45%	2
4220 EMPLOYEES BENEFITS	76,307	88,890	93,103	93,103	93,338	93,338	94,963	1,625	1.74%	2
4230 SUBSCRIPTION & TRAINING	3,646	1,866	4,603	4,603	8,000	8,000	8,091	91	1.14%	
4231 TOOLS	0	58	144	144	200	200	250	50	25.00%	
4235 TELEPHONE & INTERNET	1,491	2,033	2,076	2,076	2,395	2,395	2,400	5	0.21%	
4240 UNIFORMS	80	160	98	98	160	160	160	0	0.00%	
4245 INSURANCE	0	0	1,100	1,100	0	1,200	1,200	0	0.00%	
4252 SOFTWARE & LICENSING	8,054	13,918	19,179	19,179	19,030	21,030	26,108	5,078	24.15%	
4266 PARTS & EQUIPMENT	15,761	16,381	14,728	14,728	17,250	19,250	17,800	(1,450)	-7.53%	
4270 SUPPLIES	2	0	0	0	0	0	0	0	0.00%	
4298 CONTINGENCY	0	0	0	0	2,500	2,500	2,500	0	0.00%	
TOTAL PRETREATMENT EXPENSE	256,534	280,828	300,561	300,559	303,241	308,441	317,763	9,322	3.02%	

(A) (A)

97.45% 97.44% % of Budget

7,882 PROPOSED SAVINGS (LOSS)

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ACCOUNT NUMBER ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	12 MONTHS	PROJECTED TOTAL	2015 APPROVED	2015 AMENDED	2016 Preliminary	Budget to Budget	
	2013	2014	2015	2015	BUDGET	BUDGET 6/23	BUDGET	Amount Change	% Change
CVWR FACILITY EXPENSE:									
4320 TREATMENT CONTRACT	1,909,750	1,896,327	2,064,394	2,064,394	2,030,356	2,030,356	2,253,034	222,678	10.97%
4325 ADMINISTRATION	182,232	190,518	258,668	258,668	216,016	216,016	334,057	118,041	54.64%
4330 PRETREATMENT	91,046	85,845	105,488	105,488	77,690	77,690	106,964	29,274	37.68%
4335 LABORATORY	131,782	153,500	153,546	153,546	152,640	152,640	183,275	30,635	20.07%
4340 INTERCEPTION MONITORING	6,350	7,535	7,152	7,152	8,375	8,375	11,250	2,875	34.33%
4345 ENGINEERING/SAFETY	127,379	158,732	190,111	190,111	169,043	169,043	226,468	57,425	33.97%
4398 CONTINGENCY	0	0	0	0	94,801	94,801	113,189	18,388	19.40%
TOTAL CVWR FACILITY EXPENSE	2,448,539	2,492,458	2,779,359	2,779,359	2,748,921	2,748,921	3,228,237	479,316	17.44%
			101.107%	101.107%	% of Budget				
					<u>(30,438) SAVINGS (LOSS)</u>				

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL		12 MONTHS	PROJECTED TOTAL	2015 APPROVED BUDGET	2015 AMENDED BUDGET 6/23	2016 Preliminary BUDGET	Budget to Budget	
		2013	2014	2015	2015	BUDGET	BUDGET 6/23	BUDGET	Amount Change	% Change
ADMINISTRATION EXPENSE:										
4410	SALARIES & WAGES (5 FTE, 3BM)	414,028	431,470	459,786	459,786	467,962	467,962	491,012	23,050	4.69%
4420	EMPLOYEES BENEFITS	188,046	216,598	224,069	224,069	249,693	249,693	245,856	(3,837)	-1.56%
4425	LEGAL FEES	66,491	31,009	60,094	60,094	82,000	82,000	82,000	0	0.00%
4426	DISTRICT TRUSTEE FEES	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0	0.00%
4427	ADDITIONAL BOARD MEETING PER DIEM	0	2,021	1,650	1,650	3,540	3,540	3,540	0	0.00%
4430	SUBSCRIPTION & TRAINING	39,156	41,305	36,684	36,684	44,223	44,223	47,807	3,584	7.90%
4435	TELEPHONE & INTERNET	10,969	6,675	5,280	5,280	10,718	10,718	9,898	(820)	-8.28%
4450	INSURANCE	9,057	12,349	12,828	12,828	12,750	12,750	12,900	150	1.16%
4460	EQUIPMENT EXPENSE	5,453	9,456	4,505	4,505	10,600	10,600	8,900	(1,700)	-19.10%
4470	AUTO EXPENSE REIMBURSEMENT	10,200	10,200	10,246	10,246	11,500	11,500	4,900	(6,600)	-134.69%
4485	BUILDING MAINTENANCE	11,414	12,371	14,649	14,649	14,640	14,640	14,668	28	0.19%
4486	GROUNDS MAINTENANCE	10,955	11,837	18,843	18,843	21,105	21,105	17,659	(3,446)	-19.51%
4487	EMERGENCY GENERATOR	105	81	129	129	200	200	1,000	800	80.00%
4502	OFFICE SUPPLIES	7,353	8,096	10,390	10,390	11,440	11,440	11,440	0	0.00%
4503	POSTAGE	84,533	82,145	81,945	81,945	89,400	89,400	93,700	4,300	4.59%
4506	ADVERTISING	1,036	5,485	6,504	6,504	6,950	6,950	6,950	0	0.00%
4510	BAD DEBT EXPENSE	4,846	5,016	5,117	5,117	5,000	5,000	5,000	0	0.00%
4512	ELECTION EXPENSE	358	0	260	260	77,500	77,500	0	(77,500)	0.00%
4515	RDA TAXES (new requirement 2015)	0	0	55,743	55,743	0	26,000	26,000	0	0.00%
4520	URS PENSION EXPENSE	0	0	0	0	0	0	20,000	20,000	100.00%
4529	HEAT	5,207	3,523	4,490	4,490	6,190	6,190	6,190	(0)	0.00%
4530	ELECTRICITY	9,854	10,090	8,972	8,972	8,570	8,570	8,570	0	0.00%
4531	WATER	1,380	2,157	2,149	2,149	2,028	2,028	2,028	0	0.00%
4555	2016 FORD F150 CREWCAB	0	0	0	0	0	0	4,539	4,539	100.00%
4556	2006 FORD EXPLORER	914	1,075	949	949	1,410	1,410	1,410	0	0.00%
4560	BANK CHARGES	19,203	19,982	48,476	48,476	40,920	40,920	51,108	10,188	19.93%
4565	ACCOUNTING & AUDITING	12,500	13,000	13,500	13,500	14,000	14,000	14,000	0	0.00%
4567	DATA PROCESSING	18,625	16,716	16,072	16,072	23,300	23,300	16,600	(6,700)	-40.36%
4582	PROFESSIONAL SERVICES	75,636	5,000	603	603	63,000	63,000	63,000	0	0.00%
4590	MISCELLANEOUS	2,436	10,189	9,579	9,579	12,560	12,560	12,560	0	0.00%
4594	CONTINGENCY	0	0	0	0	20,000	20,000	20,000	0	0.00%
TOTAL ADMINISTRATION EXPENSE		1,024,755	982,848	1,128,512	1,128,512	1,326,199	1,352,199	1,318,235	\$ (33,964)	-2.38%
				83.458%	83.458% % of Budget					
						223,687		PROJECTED SAVINGS (LOSS)		

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		2013	2014	2015	2015				Amount Change	% Change	
ENGINEERING/INSPECTION EXPENSE											
4610	SALARIES & WAGES (3 FTE)	288,520	312,423	389,705	389,705	307,957	350,552	267,379	(83,173)	-31.11%	3
4620	EMPLOYEES BENEFITS	148,670	149,014	172,452	172,452	171,581	197,202	151,902	(45,300)	-29.82%	3
4630	SUBSCRIPTION & TRAINING	9,525	4,959	9,189	9,189	10,139	13,139	10,749	(2,390)	-22.23%	
4635	TELEPHONE & INTERNET	3,989	3,327	3,452	3,452	4,830	5,730	4,800	(930)	-19.38%	
4640	UNIFORMS	886	963	1,366	1,366	1,079	1,379	1,079	(300)	-27.80%	
4645	SUPPLIES	388	700	1,498	1,498	1,500	1,500	1,500	0	0.00%	
4650	INSURANCE	2,056	1,650	1,952	1,952	2,550	2,550	2,550	0	0.00%	
4654	2012 FORD F150	2,923	2,909	3,695	3,695	4,585	4,585	4,585	0	0.00%	
4657	2014 FORD F150 CREWCAB	4,754	4,415	4,374	4,374	4,570	4,570	4,570	0	0.00%	
4660	NOSE ON EXPENSE	241	3,527	3,209	3,209	4,600	4,600	4,580	(20)	-0.44%	
4670	AUTO EXPENSE REIMBURSEMENT	3,600	3,600	4,500	4,500	3,600	5,400	4,200	(1,200)	-28.57%	
4680	BLUE STAKES	8,607	8,450	10,073	10,073	9,480	9,480	9,720	240	2.47%	
4690	GPS EXPENSES	454	465	1,241	1,241	2,500	2,500	3,700	1,200	32.43%	
4698	CONTINGENCY	0	0	0	0	3,600	3,600	3,600	0	0.00%	
TOTAL ENGINEERING/INSPECTION EXP		474,613	496,402	606,707	606,706	532,571	606,787	474,914	\$ (131,873)	-27.77%	

113.92% 99.99% % of Budget

81 PROJECTED SAVINGS (LOSS)