

# MT. OLYMPUS IMPROVEMENT DISTRICT

## Proposed 2017 Budget in comparison to the 2016 Amended Budget

11/14/2016

### BUDGET HIGHLIGHTS

*Asking for motion to approve ammended Budget items below*

#### Revenues

- \* Increase Sewer Fee Revenue from \$6,371,520 to \$9,610,830  
Note: Increase in sewer fees due to rate increase from \$10 per RE to \$15. \$ 3,239,310 \*
  - \* Increase Penalty Interest & Admin Fee Revenue from \$125,000 to \$150,068  
Note: Increase penalty revenue on delinquent accounts, due to increased monthly fee of \$15 \$ 25,068 \*
  - \* Decrease Capacity Fee Revenue from \$280,500 to \$261,800  
Note: New connection projects forecasted to be connected in 2017 \$ (18,700.00)
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#### Disbursements

- \* Cost of Living is proposed at 1.23% with Merit at 0% to 2%  
Note: COLA per SSA and USDL for 2017 proposed at 1.23% \$ 56,374.00
  - \* Benefits Increase of 4.92%  
Note: Average PEHP renewal for small groups was 8% per PEHP \$ 36,438.00
  - \* Increase Lines Repair Budget from \$525,000 to \$700,000 for lining  
Note: per 2017 Major 5yr District Lining Projects \$ 175,000.00
  - \* Increase Districts portion of CVWRF O&M from \$3,228,237 to \$3,750,969  
Note: Hire CFO, 2 Mechanics, 1 Operator, 1 Pretreatment Specialist. COLA 1.4%, Merit 2%, Total Benefits Increase of 14.72%, Chemical ferric chloride, Professional Fees with pre-design and SCADA upgrade \$ 522,732.00
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#### Capital

- \* Increase Districts portion of CVWRF Capital from \$1,281,032 to \$5,159,925  
Note: See CVWRF Proposed Capital Summary \$ 3,878,893.00
- \* Decrease District Capital Budget from \$1,016,312 to \$475,000  
Note: See Proposed Capital Summary \$ (541,312.00) \*

\*\*\* Net Effect to Budget for 2017 is a use of Reserves of \$980,329

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 2014	ACTUAL 2015	10	PROJECTED	2016	November	2017	Proposed Budget		
				MONTHS	TOTAL	APPROVED	AMENDED	Proposed	Amount	%	
		2014	2015	2016	2016	BUDGET	BUDGET	BUDGET	Change	Change	fte
<b>SEWER LINES EXPENSE:</b>											
4010	SALARIES & WAGES (13 FTE)	819,449	809,951	694,497	833,396	902,850	902,850	933,255	30,405	3.37%	13
4011	TEMPORARY HELP	0	0	0	0	0	0	0	-	#DIV/0!	
4020	EMPLOYEES BENEFITS	486,087	462,824	418,358	502,029	567,543	567,543	593,912	26,369	4.65%	13
4030	SUBSCRIPTION & TRAINING	7,532	7,486	2,622	3,146	8,520	8,520	6,661	(1,859)	-21.82%	
4035	TELEPHONE & INTERNET	5,215	4,355	5,120	6,144	9,398	9,398	9,092	(306)	-3.26%	
4040	COMPACTORS	0	0	0	0	100	100	100	-	0.00%	
4045	FORK LIFT	40	64	359	359	380	380	120	(260)	-68.42%	
4048	AIR COMPRESSORS	0	0	0	0	100	100	100	-	0.00%	
4050	6 INCH TRASH PUMP	232	32	0	0	100	100	100	-	0.00%	
4055	SMALL PUMPS & SAW	94	50	26	32	500	500	500	-	0.00%	
4075	WELDERS	102	0	0	0	200	200	200	-	0.00%	
4080	TOOLS	4,311	145	609	731	1,000	1,000	1,000	-	0.00%	
4085	LINES REPAIR & MAINTENANCE	336,252	386,503	1,679	482,014	474,528	525,000	700,000	175,000	33.33%	
4090	INSURANCE	36,634	36,534	38,670	38,670	42,000	42,000	41,000	(1,000)	-2.38%	
4110	SUPPLIES	3,366	5,715	2,035	2,442	5,400	5,400	5,400	-	0.00%	
4120	SAFETY EQUIPMENT	272	87	849	1,019	1,500	1,500	1,500	-	0.00%	
4129	HEAT	3,523	4,490	4,398	5,278	6,000	6,000	6,000	-	0.00%	
4130	ELECTRICITY	11,357	10,307	6,155	7,386	11,000	11,000	11,000	-	0.00%	
4131	WATER	1,607	1,925	1,689	2,027	2,400	2,400	2,400	-	0.00%	
4140	UNIFORMS	8,247	8,772	6,781	8,137	9,425	9,425	10,465	1,040	11.03%	
4150	WARNING SIGNS	3,942	0	0	0	1,000	1,000	1,000	-	0.00%	
4151	TRAILERS	35	31	34	41	250	250	250	-	0.00%	
4152	CASE 580D TRACTOR & TRAILER	2,406	157	82	98	800	800	800	-	0.00%	
4153	2012 FORD F150 CREW CAB	2,807	3,026	2,224	2,491	3,385	3,385	4,185	800	23.63%	
4154	2014 FORD F150 CREW CAB LNG	2,502	2,212	1,554	1,691	3,900	3,900	3,900	-	0.00%	
4156	2011 FORD F250 4X4 PICKUP	1,674	1,311	95	114	3,400	3,400	3,400	-	0.00%	
4158	1999 INT 4900 DUMP TRUCK	1,159	1,066	991	1,089	2,525	2,525	2,525	-	0.00%	
4159	2007 GMC W/ PLOW	1,347	1,141	1,171	1,211	2,500	2,500	2,500	-	0.00%	
4160	PERMALINER TRAILER	916	855	865	898	1,370	1,370	1,370	-	0.00%	
4161	2015 FORD F450 BOXVAN / TV	5,663	3,492	5,024	5,869	12,500	12,500	9,850	(2,650)	-21.20%	
4162	2006 VAC CON JET / FLUSHING TR	13,942	18,359	5,925	6,910	15,000	5,600	0	(5,600)	-100.00%	
4163	1979 GMC RODDER	1,498	902	1,337	1,417	1,690	1,690	1,450	(240)	-14.20%	
4164	2017 FREIGHTLINER JET TRUCK	0	0	3,850	8,620	0	10,800	15,000	4,200	38.89%	
4165	2014 FORD F350 BOXVAN / TV	6,870	7,823	6,554	7,492	12,030	12,030	9,580	(2,450)	-20.37%	
4166	2005 INT WATERTANK TRUCK	8,642	6,078	6,517	10,574	8,685	11,785	10,035	(1,750)	-14.85%	
4167	2001 INT 4700 FLATBED	1,422	1,695	1,340	1,374	4,170	4,170	4,170	-	0.00%	
4168	2013 FREIGHTLINER VAC CON	19,113	14,593	10,074	11,678	23,305	24,705	23,505	(1,200)	-4.86%	
4169	2015 FRETIGHTLINER VAC CON	16,850	13,122	11,960	13,969	23,170	24,570	23,500	(1,070)	-4.35%	
4170	EMERGENCY	7,400	938	38,722	38,857	40,900	40,900	55,900	15,000	36.67%	
4194	CONTINGENCY	0	0	0	0	20,000	20,000	20,000	-	0.00%	
<b>TOTAL SEWER LINES EXPENSE</b>		<b>1,822,508</b>	<b>1,816,042</b>	<b>1,282,163</b>	<b>2,007,203</b>	<b>2,223,524</b>	<b>2,281,296</b>	<b>2,515,725</b>	<b>234,429</b>	<b>10.28%</b>	

87.99%  
 of Budget  
 274,093  
 PROJECTED SAVINGS (LOSS)

MT OLYMPUS IMPROVEMENT DISTRICT  
 2016 APPROVED BUDGET WITH 10/31/16 ACTUALS

17-Nov-16  
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ACCOUNT	ACTUAL	ACTUAL	10 MONTHS	PROJECTED	2016	Novemeber	2017	Proposed Budget		
NUMBER ACCOUNT DESCRIPTION	2014	2015	2016	TOTAL	APPROVED	AMENDED	Proposed	Amount	%	Change
				2016	BUDGET	BUDGET	BUDGET	Change	Change	fte
<b>INFORMATION TECHNOLOGY</b>										
4210 SALARIES & WAGES (2 FTE)	157,523	165,528	135,043	162,052	164,290	164,290	168,253	3,963	2.41%	2
4220 EMPLOYEES BENEFITS	88,890	93,103	77,650	93,179	94,963	100,441	102,686	2,245	2.24%	2
4230 SUBSCRIPTION & TRAINING	1,866	4,603	2,581	2,582	8,091	8,091	8,465	374	4.62%	
4231 TOOLS	58	144	0	0	250	250	200	(50)	-20.00%	
4235 TELEPHONE & INTERNET	2,033	2,076	1,914	2,296	2,400	2,400	2,400	0	0.00%	
4240 UNIFORMS	160	98	0	0	160	160	160	0	0.00%	
4245 INSURANCE	0	1,100	1,177	1,177	1,200	1,200	1,200	0	0.00%	
4252 SOFTWARE & LICENSING	13,918	19,179	27,641	30,275	26,108	30,000	31,488	1,488	4.96%	
4266 PARTS & EQUIPMENT	16,381	14,728	11,835	14,194	17,800	17,800	18,300	500	2.81%	
4270 SUPPLIES	0	0	0	0	0	0	0	0	0.00%	
4298 CONTINGENCY	0	0	0	0	2,500	2,500	2,500	0	0.00%	
<b>TOTAL PRETREATMENT EXPENSE</b>	<b>280,828</b>	<b>300,561</b>	<b>257,840</b>	<b>305,755</b>	<b>317,763</b>	<b>327,132</b>	<b>335,652</b>	<b>8,520</b>	<b>2.64%</b>	

79.77%      93.47%  
 of Budget  
21,377  
 PROPOSED SAVINGS (LOSS)

MT OLYMPUS IMPROVEMENT DISTRICT  
 2016 APPROVED BUDGET WITH 10/31/16 ACTUALS

17-Nov-16  
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ACCOUNT NUMBER ACCOUNT DESCRIPTION	ACTUAL 2014	ACTUAL 2015	9 MONTHS 2016	PROJECTED TOTAL 2016	2016 APPROVED BUDGET	Novemeber	2017	Budget to Budget	
						AMENDED BUDGET	Proposed BUDGET	Amount Change	% Change
<b>CVWR FACILITY EXPENSE:</b>									
4320 TREATMENT CONTRACT	1,896,327	2,154,008	1,577,905	2,103,873	2,253,034	2,253,034	2,651,065	398,031	17.67%
4325 ADMINISTRATION	190,518	258,668	238,518	318,024	334,057	334,057	407,659	73,602	22.03%
4330 PRETREATMENT	85,845	105,488	95,127	126,836	106,964	106,964	130,427	23,463	21.94%
4335 LABORATORY	153,500	153,546	129,579	172,772	183,275	183,275	202,559	19,284	10.52%
4340 INTERCEPTION MONITORING	7,535	7,152	6,876	9,169	11,250	11,250	9,550	(1,700)	-15.11%
4345 ENGINEERING/SAFETY	158,732	190,111	157,816	210,422	226,468	226,468	296,784	70,316	31.05%
4398 CONTINGENCY	0	0	0	0	113,189	113,189	67,878	(45,311)	-40.03%
<b>TOTAL CVWR FACILITY EXPENSE</b>	<b>2,492,458</b>	<b>2,868,973</b>	<b>2,205,821</b>	<b>2,941,096</b>	<b>3,228,237</b>	<b>3,228,237</b>	<b>3,765,922</b>	<b>537,685</b>	<b>16.66%</b>

68.3%      91.1%  
 of Budget  
 287,141  
**SAVINGS (LOSS)**

Net Yr adjustment per calculation = 2.0%

MT OLYMPUS IMPROVEMENT DISTRICT  
 2016 APPROVED BUDGET WITH 10/31/16 ACTUALS

17-Nov-16

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ACCOUNT	ACTUAL	ACTUAL	10	PROJECTED	2016	November	2017	Budget to Budget	
NUMBER ACCOUNT DESCRIPTION	2014	2015	MONTHS	TOTAL	APPROVED	AMENDED	Proposed	Amount	%
			2016	2016	BUDGET	BUDGET	BUDGET	Change	Change
<b>ADMINISTRATION EXPENSE:</b>									
4410 SALARIES & WAGES (5 FTE, 3BM)	431,470	459,786	372,038	446,446	491,012	491,012	504,347	13,335	2.72%
4420 EMPLOYEES BENEFITS	216,598	224,069	189,912	227,894	245,856	245,856	252,599	6,743	2.74%
4425 LEGAL FEES	31,009	60,094	42,380	55,855	82,000	82,000	79,000	(3,000)	-3.66%
4426 DISTRICT TRUSTEE FEES	15,000	15,000	11,250	15,000	15,000	15,000	15,000	0	0.00%
4427 ADDITIONAL BOARD MEETING PER DIEM	2,021	1,650	0	600	3,540	3,540	3,540	0	0.00%
4430 SUBSCRIPTION & TRAINING	41,305	36,684	45,208	47,249	47,807	47,807	47,230	(577)	-1.21%
4435 TELEPHONE & INTERNET	6,675	5,280	4,666	5,599	9,898	9,898	9,898	0	0.00%
4450 INSURANCE	12,349	12,828	13,252	13,251	12,900	12,900	13,300	400	3.10%
4460 EQUIPMENT EXPENSE	9,456	4,505	1,652	1,982	8,900	8,900	8,900	0	0.00%
4470 AUTO EXPENSE REIMBURSEMENT	10,200	10,246	3,000	3,600	4,900	4,900	4,900	0	0.00%
4485 BUILDING MAINTENANCE	12,371	14,649	10,031	12,038	14,668	14,668	14,668	0	0.00%
4486 GROUNDS MAINTENANCE	11,837	18,843	13,597	16,317	17,659	17,659	18,186	527	2.98%
4487 EMERGENCY GENERATOR	81	129	605	646	1,000	1,000	200	(800)	-80.00%
4502 OFFICE SUPPLIES	8,096	10,390	4,599	5,518	11,440	11,440	11,440	0	0.00%
4503 POSTAGE	82,145	81,945	64,944	77,932	93,700	93,700	93,700	0	0.00%
4506 ADVERTISING	5,485	6,504	3,562	4,274	6,950	6,950	6,950	0	0.00%
4510 BAD DEBT EXPENSE	5,016	5,117	3,697	3,697	5,000	5,000	5,000	0	0.00%
4512 ELECTION EXPENSE	0	260	0	0	0	0	90,000	90,000	#DIV/0!
4515 RDA TAXES (new requirement 2015)	0	55,743	0	55,743	26,000	55,000	55,000	0	0.00%
4520 URS PENSION EXPENSE	0	0	0	0	20,000	20,000	20,000	0	0.00%
4529 HEAT	3,523	4,490	4,398	5,277	6,190	6,190	6,065	(125)	-2.02%
4530 ELECTRICITY	10,090	8,972	4,833	5,799	8,570	8,570	8,570	0	0.00%
4531 WATER	2,157	2,149	1,822	2,186	2,028	2,028	2,152	124	6.11%
4555 2016 FORD F150 CREWCAB	0	0	3,052	3,662	4,539	4,539	4,500	(39)	-0.86%
4556 2006 FORD EXPLORER	1,075	949	904	1,084	1,410	1,410	1,400	(10)	-0.71%
4560 BANK CHARGES	19,982	48,476	45,611	54,733	51,108	51,108	59,510	8,402	16.44%
4565 ACCOUNTING & AUDITING	13,000	13,500	13,500	13,500	14,000	14,000	14,500	500	3.57%
4567 DATA PROCESSING	16,716	16,072	14,125	16,650	16,600	16,600	17,000	400	2.41%
4582 PROFESSIONAL SERVICES	5,000	603	8,287	14,944	63,000	63,000	60,000	(3,000)	-4.76%
4590 MISCELLANEOUS	10,189	9,579	2,367	5,840	12,560	12,560	12,560	0	0.00%
4594 CONTINGENCY	0	0	0	0	20,000	20,000	20,000	0	0.00%
<b>TOTAL ADMINISTRATION EXPENSE</b>	<b>982,848</b>	<b>1,128,512</b>	<b>883,288</b>	<b>1,117,316</b>	<b>1,318,235</b>	<b>1,347,235</b>	<b>1,460,115</b>	<b>\$ 112,880</b>	<b>8.38%</b>

63.6%      82.9%  
 of Budget  
 229,919  
 PROJECTED SAVINGS (LOSS)

MT OLYMPUS IMPROVEMENT DISTRICT  
 2016 APPROVED BUDGET WITH 10/31/16 ACTUALS

17-Nov-16  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	10 MONTHS	PROJECTED TOTAL	2016 APPROVED BUDGET	Novemeber AS AMENDED BUDGET	2017 Proposed BUDGET	Budget to Budget		fte
		2014	2015	2016	2016				Amount Change	% Change	
<b>ENGINEERING/INSPECTION EXPENSE</b>											
4610	SALARIES & WAGES (3 FTE)	312,423	389,705	226,684	272,020	267,379	267,379	281,943	14,564	5.43%	3
4620	EMPLOYEES BENEFITS	149,014	172,452	121,785	146,142	151,902	151,902	158,612	6,710	4.42%	3
4630	SUBSCRIPTION & TRAINING	4,959	9,189	5,060	6,572	10,749	10,748	10,700	(48)	-0.45%	
4635	TELEPHONE & INTERNET	3,327	3,452	3,162	3,794	4,800	4,800	4,500	(300)	-6.25%	
4640	UNIFORMS	963	1,366	725	870	1,079	1,079	1,079	0	0.00%	
4645	SUPPLIES	700	1,498	142	170	1,500	1,500	2,750	1,250	83.33%	
4650	INSURANCE	1,650	1,952	2,088	2,088	2,550	2,550	2,400	(150)	-5.88%	
4654	2012 FORD F150	2,909	3,695	2,258	2,543	4,585	4,585	4,585	0	0.00%	
4657	2014 FORD F150 CREWCAB	4,415	4,374	3,910	4,525	4,570	4,570	4,570	0	0.00%	
4660	NOSE ON EXPENSE	3,527	3,209	1,822	2,186	4,580	4,580	4,250	(330)	-7.21%	
4670	AUTO EXPENSE REIMBURSEMENT	3,600	4,500	3,000	3,600	4,200	4,200	4,200	0	0.00%	
4680	BLUE STAKES	8,450	10,073	8,405	10,086	9,720	9,720	9,890	170	1.75%	
4690	GPS EXPENSES	465	1,241	150	181	3,700	3,700	3,700	0	0.00%	
4698	CONTINGENCY	0	0	0	0	3,600	3,600	3,600	0	0.00%	
<b>TOTAL ENGINEERING/INSPECTION EXP</b>		<b>496,402</b>	<b>606,707</b>	<b>379,191</b>	<b>454,777</b>	<b>474,914</b>	<b>474,913</b>	<b>496,779</b>	<b>\$ 21,866</b>	<b>4.60%</b>	

79.84%      95.76%  
 of Budget  
20,137  
 PROJECTED SAVINGS (LOSS)

MT OLYMPUS IMPROVEMENT DISTRICT

**PROPOSED CAPITAL BUDGET 2017**

11/17/2016

11/17/2016 13:31

Units	Asset	Unit Price	Total
<b>ADMIN / OFFICE</b>			
-		0 \$	\$ -
TOTAL			\$ -
<b>ENGINEERING</b>			
-	Reseal Parking Lot (2015) (every 3or4 yrs) \$13000		\$ -
-		\$	\$ -
-		\$	\$ -
-		\$	\$ -
-		\$	\$ -
TOTAL			\$ -
<b>LINES / COLLECTION SYSTEM</b>			
			\$ -
			\$ -
1	Maintenance Building Addition - Full		\$ -
-	Per Bid	\$ 414,900.00	\$ 414,900.00
-	Engineering & Fees	\$ 60,100.00	\$ 60,100.00
-		\$ -	\$ -
-		\$ -	\$ -
-		\$ -	\$ -
TOTAL \			\$ 475,000.00
<b>IT / COMPUTER SYSTEM</b>			
-	Server Upgrade (Caselle & GIS Server) (detail located in IT workpapers)	\$ -	\$ -
TOTAL			\$ -
<b>TOTAL CAPITAL OUTLAY</b>			<b>\$ 475,000.00</b>