

MT OLYMPUS IMPROVEMENT DISTRICT
 2013 AMENDED & APPROVED BUDGET - JUNE 2013

5-Nov-13
 4:49 PM

ACCOUNT NUME/ACCOUNT DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	MONTHS 2013	PROJECTED TOTAL 2013	2013 APPROVED BUDGET	2014		Proposed Budget Amount Change	% Change
							PROPOSED BUDGET	BUDGET		
REVENUE:										
OPERATING REVENUE	3,832,299	4,498,696	5,064,702	3,846,056	5,122,052	3,784,284	5,155,499	\$ 1,371,215	36.234%	
TAXES M & O	1,421,654	1,433,015	2,764,513	186,980	2,715,425	1,403,109	2,731,316	\$ 1,328,207	94.662%	
DELINQUENT TAX COLLECTIONS	45,578	46,227	53,768	46,393	77,780	44,500	50,000	\$ 5,500	12.360%	
FEE IN LIU M & O	96,785	89,948	156,363	107,352	98,293	107,826	96,785	\$ (11,041)	-10.240%	
SALE OF FIXED ASSETS	0	14,982	18,600	0	0	0	0	\$ -	0.000%	
INTEREST INCOME	167,246	132,904	165,931	134,058	151,918	143,553	140,422	\$ (3,131)	-2.181%	
CAPACITY FEES	181,650	169,540	172,850	109,857	146,476	151,375	103,000	\$ (48,375)	-31.957%	
OTHER CONTRIBUTIONS	121,298	44,757	178,172	106,788	142,384	0	0	\$ -	0.000%	
MISCELLANEOUS	0	0	0	0	0	0	0	\$ -	0.000%	
USE OF RESERVES	1,200,036	496,480	(1,618,869)	259,814	(251,978)	1,852,631	209,471	\$ (1,643,160)	-88.693%	
DEPRECIATION & AMORTIZATION	625,279	586,921	532,505	366,210	0	0	0	\$ -	0.000%	
EQUITY LOSS JOINT VENTURE	285,381	0	0	0	0	0	0	\$ -	0.000%	
TOTAL REVENUE	7,977,206	7,513,469	7,488,534	5,163,507	8,202,349	7,487,278	8,486,493	\$ 999,215	13.346%	
ADJUSTMENT FOR ACCRUALS OR NON-CASH ITEMS (DEPRECIATION)	2,759,906	7,775	7,775	0	(142,384)	0	0	\$ -	0.000%	
ADJUSTED TOTALS	10,737,112	7,521,244	7,496,309	5,163,507	8,059,965	7,487,278	8,486,493	\$ 999,215	13.346%	
CASH DISBURSEMENTS:										
SEWER LINES (SCHEDULE)	1,657,431	1,764,027	1,926,963	3,692,379	1,959,382	1,773,548	2,014,813	\$ 241,265	13.604%	
PRET. / IT (SCHEDULE)	132,634	97,656	276,666	192,964	269,341	140,967	288,219	\$ 147,252	104.459%	
CVWR FACILITY (SCHEDULE)	2,736,082	2,711,288	2,383,661	1,575,823	2,498,520	2,848,808	2,704,478	\$ (144,329)	-5.066%	
ADMINISTRATION (SCHEDULE)	884,288	941,552	955,994	809,355	1,043,788	957,429	1,154,816	\$ 197,387	20.616%	
ENG/INSPECTION (SCHEDULE)	500,191	526,733	451,788	333,840	454,183	515,388	502,710	\$ (12,678)	-2.460%	
CVWR PROJECT - EXISTING	868,892	240,555	(282,039)	298,008	417,204	702,043	508,357	\$ (193,686)	-27.589%	
CVWR PROJECT - NEW	(285,747)	37,222	(288,975)	19,682	0	0	0	\$ -	0.000%	
CVWRF CLARIFIERS & DISINFECTION-NI	(53,448)	0	(57,805)	0	0	0	0	\$ -	0.000%	
INTEREST EXPENSE	226,365	80,836	74,189	52,596	70,129	175,750	71,600	\$ (104,150)	-59.260%	
PAYING AGENT	1,329	3,240	3,240	2,500	3,240	1,340	3,340	\$ 2,000	149.254%	
CVWRF RESERVE EPA MANDATE	0	0	0	0	0	0	224,932	\$ 224,932	2249.000%	
ADDITIONS TO ASSETS	40,295	59,025	(76,215)	288,972	327,231	70,400	713,228	\$ 642,828	913.108%	
DISTRICT ADDITIONS TO MAIN LINES	0	0	0	45,156	492,016	0	0	\$ -	0.000%	
ADDITIONS TO MAIN LINES	121,298	44,757	178,172	106,788	142,384	0	0	\$ -	0.000%	
BOND REDEMPTION	2,996,842	265,000	300,000	0	300,000	301,607	300,000	\$ (1,607)	-0.533%	
DEPRECIATION	625,279	586,921	532,505	366,210	0	0	0	\$ -	0.000%	
EQUITY LOSS JOINT VENTURE	285,381	0	0	0	0	0	0	\$ -	0.000%	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL		ACTUAL MONTHS	PROJECTED TOTAL 2013	APPROVED BUDGET	AMENDED BUDGET 6/19	AS AMENDED BUDGET 11/19	2014 PROPOSED BUDGET	Proposed Budget	
		2010	2011							2012	2013
SEWER LINES EXPENSE:											
4010	SALARIES & WAGES	717,534	739,224	720,832	793,509	822,910	822,910	822,910	859,938	37,028	4.31%
4011	TEMPORARY HELP	29,253	28,948	30,208	0	0	0	0	0	-	0.00%
4020	EMPLOYEES BENEFITS	420,120	444,941	425,316	481,800	534,355	534,355	534,355	518,805	(15,550)	-2.91%
4030	SUBSCRIPTION & TRAINING	2,951	6,612	6,429	7,498	7,707	7,707	7,707	6,321	(1,386)	-17.98%
4035	TELEPHONE & INTERNET	5,116	4,486	4,239	4,319	4,363	4,363	4,363	4,637	274	6.27%
4040	COMPACTORS	0	0	238	0	100	100	100	100	-	0.00%
4045	FORK LIFT	22	59	83	36	120	120	120	120	-	0.00%
4048	AIR COMPRESSORS	0	0	0	0	100	100	100	100	-	0.00%
4050	6 INCH TRASH PUMP	0	0	0	0	100	100	100	100	-	0.00%
4055	SMALL PUMPS & SAW	173	937	1,395	117	500	500	500	500	-	0.00%
4075	WELDERS	79	0	12	0	200	200	200	200	-	0.00%
4080	TOOLS	42	2,844	517	458	1,000	1,000	1,000	2,500	1,500	150.00%
4085	LINES REPAIR & MAINTENANCE	331,523	368,405	570,770	2,733	300,000	593,741	593,741	391,638	(202,103)	-34.04%
4090	INSURANCE	44,506	44,894	41,247	42,560	45,000	45,000	45,000	45,000	-	0.00%
4110	SUPPLIES	4,030	4,530	4,222	4,393	5,400	5,400	5,400	5,400	-	0.00%
4120	SAFETY EQUIPMENT	1,122	0	167	526	1,400	1,400	1,400	1,400	-	0.00%
4129	HEAT	4,521	5,095	4,258	3,050	5,400	7,000	7,000	7,000	(0)	0.00%
4130	ELECTRICITY	10,248	8,761	11,516	6,856	9,000	11,000	11,000	11,000	-	0.00%
4131	WATER	1,538	1,283	2,197	1,114	1,320	2,500	2,500	2,500	-	0.00%
4140	UNIFORMS	6,202	6,393	7,066	6,779	6,504	6,504	6,504	8,724	2,220	34.13%
4150	WARNING SIGNS	0	0	0	2,552	1,000	1,000	1,000	3,000	2,000	200.00%
4151	TRAILERS	30	529	634	553	725	725	725	725	-	0.00%
4152	CASE 580D TRACTOR & TRAILER	104	738	749	944	905	905	905	3,325	2,420	267.40%
4153	2012 FORD F150 CREW CAB	854	3,904	4,126	1,840	4,000	4,000	4,000	4,137	137	3.43%
4154	2005 CHEV 1/4 TON 4X4 PICKUP	1,622	1,983	3,715	2,598	4,000	4,000	4,000	3,703	(297)	-7.43%
4156	2011 FORD F250 4X4 PICKUP	2,366	3,538	1,117	1,402	3,715	3,715	3,715	3,700	(15)	-0.40%
4158	1999 INT 4900 DUMP TRUCK	1,043	1,307	1,103	976	2,386	2,386	2,386	2,300	(86)	-3.60%
4159	2007 GMC W/ PLOW	693	991	1,108	1,181	2,740	2,740	2,740	2,740	-	0.00%
4160	PERMALINER TRAILER	538	601	768	719	1,214	1,214	1,214	1,150	(64)	-5.27%
4161	1995 CHEV COBRA TV VAN	3,548	6,192	11,726	5,239	11,043	11,043	11,043	10,000	(1,043)	-9.44%
4162	2006 VAC CON FLUSHING TRUCK	18,884	12,054	10,334	11,843	13,862	13,862	13,862	13,900	38	0.27%
4163	1979 GMC RODDER	385	844	797	830	1,183	1,183	1,183	1,700	517	43.70%
4165	2002 WORKHORSE COBRA TV VAN	4,894	5,510	15,937	4,566	10,110	10,110	10,110	9,450	(660)	-6.53%
4166	2005 INT WATERTANK TRUCK	4,044	7,286	5,752	5,405	6,000	6,000	6,000	6,000	-	0.00%
4167	2001 INT 4700 FLATBED	1,775	1,493	1,892	1,459	3,971	3,971	3,971	3,950	(21)	-0.53%
4168	2011 FREIGHTLINER VAC CON	11,655	15,291	16,995	12,812	16,025	16,025	16,025	16,425	400	2.50%
4169	1997 FORD VAC CON TRUCK	16,160	18,342	14,994	15,573	17,325	17,325	17,325	16,725	(600)	-3.46%
4170	EMERGENCY	9,858	16,013	4,507	809	35,840	35,840	35,840	25,900	(9,940)	-27.73%
4194	CONTINGENCY	0	0	0	0	20,000	20,000	20,000	20,000	-	0.00%
TOTAL SEWER LINES EXPENSE		1,657,431	1,764,027	1,926,964	1,071,613	1,901,523	2,200,044	2,200,044	2,014,813	(185,231)	-8.42%

89.06% of Budget

246.662 \$/HOURS/LOSS

MT OLYMPUS IMPROVEMENT DISTRICT
 2013 AMENDED & APPROVED BUDGET - JUNE 2013

5-Nov-13
 4:49 PM

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL MONTHS		9 PROJECTED		2013		2013		2014		Proposed Budget	
		2012	2013	2013	TOTAL	APPROVED BUDGET	AMENDED BUDGET 6/19	AS AMENDED BUDGET 11/19	PROPOSED	BUDGET	Amount	% Change	
INFORMATION TECHNOLOGY													
4210	SALARIES & WAGES	149,869	110,008	150,010	150,333	150,333	150,333	150,333	154,804	4,471	2.97%		
4220	EMPLOYEES BENEFITS	85,353	61,960	83,613	87,989	87,989	87,989	87,989	86,727	(1,262)	-1.43%		
4230	SUBSCRIPTION & TRAINING	4,185	3,781	6,958	8,052	8,052	8,052	8,052	7,989	(63)	-0.78%		
4231	TOOLS	0	0	0	200	200	200	200	200	0	0.00%		
4235	TELEPHONE & INTERNET	1,732	1,070	2,259	1,848	1,848	1,848	1,848	2,335	487	26.35%		
4240	UNIFORMS	79	80	80	160	160	160	160	160	0	0.00%		
4245	INSURANCE	0	0	0	0	0	0	0	0	0	0.00%		
4252	SOFTWARE & LICENSING	19,338	7,331	9,775	13,993	13,993	13,993	13,993	16,404	2,411	17.23%		
4266	PARTS & EQUIPMENT	16,111	8,735	16,646	17,100	17,100	17,100	17,100	17,100	0	0.00%		
4270	SUPPLIES	0	0	0	0	0	0	0	0	0	0.00%		
4298	CONTINGENCY	0	0	0	2,500	2,500	2,500	2,500	2,500	0	0.00%		
TOTAL PRETREATMENT EXPENSE		276,666	192,964	269,341	282,175	282,175	282,175	282,175	288,219	6,044	2.14%		

(A)

68.38% 95.452% of Budget

12,834 SAVINGS (LOSS)

MT OLYMPUS IMPROVEMENT DISTRICT
 2013 AMENDED & APPROVED BUDGET - JUNE 2013

5-Nov-13
 4:49 PM

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL		PROJECTED	2013		2013		2013		2014		Budget to Budget	
		2011	2012		MONTHS	TOTAL	APPROVED	AMENDED	BUDGET	BUDGET	PROPOSED	BUDGET	Amount	% Change
	CVWR FACILITY EXPENSE:			8										
4320	TREATMENT CONTRACT	2,077,188	1,865,245	1,214,636	2,002,386	2,055,044	2,055,044					2,021,081	(33,963)	-1.65%
4325	ADMINISTRATION	306,115	204,617	116,635	150,453	178,322	178,322					191,078	12,756	7.15%
4330	PRETREATMENT	52,269	83,767	63,239	81,304	92,255	92,255					73,519	(18,736)	-20.31%
4335	LABORATORY	140,199	131,659	86,904	127,394	134,221	134,221					140,378	6,157	4.59%
4340	INTERCEPTION MONITORING	8,416	7,020	4,534	8,045	8,045	8,045					8,125	80	0.99%
4345	ENGINEERING/SAFETY	127,102	91,353	89,875	128,938	128,957	128,957					174,411	45,454	35.25%
4398	CONTINGENCY	0	0	0	0	96,848	96,848					95,886	(962)	-0.99%
	TOTAL CVWR FACILITY EXPENSE	2,711,288	2,383,661	1,575,823	2,498,520	2,693,692	2,693,692	0	2,704,478	10,786	0.40%			

58.500% 92.754% % of Budget

195,172 SAVINGS (LOSS)

MT OLYMPUS IMPROVEMENT DISTRICT
 2013 AMENDED & APPROVED BUDGET - JUNE 2013

5-Nov-13
 4:49 PM

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL			PROJECTED			2013		2014		Budget to Budget Amount Change	Budget % Change
		2011	2012	2013	TOTAL	APPROVED BUDGET	AMENDED BUDGET	AS AMENDED BUDGET	PROPOSED BUDGET				
ADMINISTRATION EXPENSE:													
4410	SALARIES & WAGES	383,576	409,856	287,349	399,799	423,172	423,172	423,172	445,139	21,967	4.93%		
4420	EMPLOYEES BENEFITS	190,249	176,363	142,117	202,823	224,619	224,619	224,619	226,190	1,571	0.69%		
4425	LEGAL FEES	51,625	60,927	57,465	73,286	74,000	74,200	74,200	74,200	0	0.00%		
4426	DISTRICT TRUSTEE FEES	13,333	15,000	11,250	15,000	15,000	15,000	15,000	15,000	0	0.00%		
4427	ADDITIONAL BOARD MEETING PER DIEM	1,830	2,640	0	1,333	3,540	3,540	3,540	3,540	0	0.00%		
4430	SUBSCRIPTION & TRAINING	35,833	29,970	29,987	37,983	41,999	41,999	41,999	51,964	9,965	19.18%		
4435	TELEPHONE & INTERNET	8,872	7,223	7,599	9,465	6,019	9,500	9,500	9,478	(22)	-0.23%		
4450	INSURANCE	9,526	9,437	9,057	9,057	9,550	9,550	9,550	9,750	200	2.05%		
4460	EQUIPMENT EXPENSE	1,697	2,077	42,745	7,994	2,920	50,000	8,000	6,300	(1,700)	-26.98%		
4470	AUTO EXPENSE REIMBURSEMENT	10,200	10,200	7,650	10,200	10,300	10,300	10,300	10,300	0	0.00%		
4485	BUILDING MAINTENANCE	13,385	14,471	9,139	13,186	14,550	14,550	14,550	14,640	90	0.61%		
4486	GROUPS MAINTENANCE	12,065	16,126	6,970	15,960	19,300	19,300	19,300	15,300	(4,000)	-26.14%		
4487	EMERGENCY GENERATOR	0	0	105	140	200	200	200	200	0	0.00%		
4502	OFFICE SUPPLIES	6,982	7,184	4,644	6,192	7,512	7,512	7,512	11,440	3,928	34.34%		
4503	POSTAGE	74,778	74,191	66,593	88,191	84,300	84,300	84,300	88,200	3,900	4.42%		
4506	ADVERTISING	7,706	4,235	788	2,550	6,470	6,470	6,470	6,950	480	6.91%		
4510	BAD DEBT EXPENSE	5,124	4,795	0	5,000	5,000	5,000	5,000	5,000	0	0.00%		
4515	COMPUTER/SOFTWARE MAINT	34,470	0	0	0	0	0	0	0	0	0.00%		
4512	ELECTION EXPENSE	274	0	104	1,805	47,500	47,500	47,500	0	(47,500)	-47500.00%		
4529	HEAT	5,095	4,258	3,050	4,067	5,150	6,150	6,150	6,150	(0)	0.00%		
4530	ELECTRICITY	6,714	11,346	7,204	8,938	7,828	7,828	7,828	7,828	0	0.00%		
4531	WATER	1,425	2,059	1,122	1,762	1,450	1,450	1,450	1,785	335	18.77%		
4556	2006 FORD EXPLORER	879	797	696	928	1,320	1,340	1,340	1,340	0	0.00%		
4560	BANK CHARGES	17,544	15,190	11,575	16,099	17,760	17,760	17,760	18,420	660	3.58%		
4565	ACCOUNTING & AUDITING	11,600	11,400	12,500	12,500	13,100	13,100	13,100	13,500	400	2.96%		
4567	DATA PROCESSING	13,471	17,077	13,231	17,642	17,840	17,840	17,840	18,302	462	2.52%		
4582	PROFESSIONAL SERVICES	15,602	41,671	75,200	75,267	35,500	90,000	90,000	65,000	(25,000)	-38.46%		
4590	MISCELLANEOUS	7,696	7,502	1,216	6,621	7,990	7,990	7,990	8,900	910	10.22%		
4594	CONTINGENCY	0	0	0	0	20,000	20,000	20,000	20,000	0	0.00%		
TOTAL ADMINISTRATION EXPENSE		941,552	955,995	809,355	1,043,788	1,103,889	1,229,970	1,188,170	1,154,816	\$ (33,354)	-2.89%		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 2012	9 MONTHS 2013	IDDE TRAORDINA ITEMS	PROJECTED TOTAL 2013	2013 APPROVED BUDGET	2013 AMENDED BUDGET 6/19	2013 AS AMENDED BUDGET 11/19	2014		Budget to Budget Amount Change	%	Change
									PROPOSED	BUDGET			
ENGINEERING/INSPECTION EXPENSE													
4610	SALARIES & WAGES	278,351	202,842	(15,000)	275,456	280,852	286,036	286,036	294,937	8,901	3.02%		
4620	EMPLOYEES BENEFITS	134,031	103,025	(14,000)	142,033	155,334	158,100	158,100	156,893	(1,207)	-0.77%		
4630	SUBSCRIPTION & TRAINING	6,130	8,154	4,000	9,538	10,874	10,874	10,874	8,106	(2,768)	-34.15%		
4635	TELEPHONE & INTERNET	3,741	2,479	0	3,305	3,990	3,990	3,990	4,509	519	11.51%		
4640	UNIFORMS	900	568	(200)	824	1,004	1,004	1,004	1,004	0	0.00%		
4645	SUPPLIES	586	212	0	282	1,000	1,000	1,000	2,120	1,120	52.83%		
4650	INSURANCE	2,612	2,056	2,056	2,056	2,550	2,550	2,550	2,550	0	0.00%		
4654	2012 FORD F150	3,700	2,382	637	2,964	4,651	4,651	4,651	4,651	0	0.00%		
4657	2008 GMC 1/2 TON 4X4 PICKUP	4,204	3,891	817	4,915	5,010	5,010	5,010	4,460	(550)	-12.33%		
4660	NOSE ON EXPENSE	6,377	0	(2,500)	833	3,600	3,600	3,600	4,600	1,000	21.74%		
4670	AUTO EXPENSE REIMBURSEMENT	3,600	2,700	0	3,600	3,600	3,600	3,600	3,600	0	0.00%		
4680	BLUE STAKES	7,539	5,343	0	7,124	9,180	9,180	9,180	9,180	0	0.00%		
4690	GPS EXPENSES	16	190	(3,000)	1,253	4,400	4,400	4,400	2,500	(1,900)	-76.00%		
4698	CONTINGENCY	0	0	0	0	3,600	3,600	3,600	3,600	0	0.00%		
TOTAL ENGINEERING/INSPECTION EXP		451,788	333,840		454,183	489,645	497,595	497,595	502,710	\$ 5,115	1.02%		

68.180% 92.758% of Budget

43,412 SAVINGS (LOSS)