

**MT. VIEW SANITARY DISTRICT**  
**2015-2016 FISCAL YEAR BUDGET**

		<u>Expenditures</u>	<u>Revenue</u>	<u>Transfers</u>
OPERATIONS & MAINTENANCE	FUND 3409	5,638,890.00	6,260,020.00	\$ (621,130.00)
FACILITIES REHABILITATION	FUND 3410	749,500.00	500.00	275,000.00
CAPITAL OUTLAY	FUND 3412	3,487,370.00	922,020.00	346,130.00
	<b>Total All Funds</b>	<b>\$ 9,875,760.00</b>	<b>\$ 7,182,540.00</b>	<b>\$ -</b>

**BUDGETED INCREASE/(DECREASE) IN TOTAL RESERVES** **\$ (2,693,220.00)**

FINAL ADOPTION DATE: June 11, 2015

ACCOUNT NUMBER	ACCOUNT TITLE	4/30/2015 EXPENDITURES YEAR TO DATE TOTAL	FY 2014-2015 ADOPTED BUDGET	% ACTUAL vs. FY 2014-2015 BUDGET	PROPOSED FY 2015-2016 BUDGET	FY 2015-2016 BUDGET % CHANGE
4054	SALARIES & WAGES	1,026,861.58	1,383,240.00	74.24%	1,485,930.00	7.42%
4104	EMPLOYEES BENEFITS	932,480.18	1,231,320.00	75.73%	1,383,170.00	12.33%
4154	DIRECTORS' FEES	18,251.23	25,020.00	72.95%	26,230.00	4.84%
4174	CLOTHING & PRSNL SUPPLIES	14,164.91	23,000.00	61.59%	18,500.00	-19.57%
4205	ELECTION EXPENSE	300.00	25,000.00	1.20%	1,000.00	-96.00%
4254	GAS, OIL, & FUEL	15,585.50	22,600.00	68.96%	22,500.00	-0.44%
4304	INSURANCE	146,184.24	142,080.00	102.89%	151,340.00	6.52%
4354	MEMBERSHIP	79,253.27	88,130.00	89.93%	92,080.00	4.48%
4404	OFFICE EXPENSE	13,889.35	14,200.00	97.81%	17,350.00	22.18%
4454	OPERATING SUPPLIES	2,085.03	3,000.00	69.50%	3,000.00	0.00%
4474	CHEMICALS	105,480.46	131,500.00	80.21%	135,700.00	3.19%
4504	CONTRACTUAL SVCS	377,837.73	590,100.00	64.03%	737,100.00	24.91%
4554	PROFESSIONAL SVCS	274,766.01	534,600.00	51.40%	596,030.00	11.49%
4604	PUBLICATION/LEGAL NOTICE	2,206.00	2,500.00	88.24%	4,000.00	60.00%
4654	RENTS & LEASES	726.59	9,500.00	7.65%	9,500.00	0.00%
4704	REPAIRS & MAINTENANCE	220,196.36	354,400.00	62.13%	354,700.00	0.08%
4724	SMALL TOOLS & EQUIPMENT	9,871.65	25,500.00	38.71%	25,500.00	0.00%
4754	RESEARCH & MONITORING	98,419.51	82,000.00	120.02%	74,600.00	-9.02%
4804	TRAVEL & MEETINGS	15,906.69	22,000.00	72.30%	26,000.00	18.18%
4854	BAD DEBT EXPENSE	0.00	3,000.00	0.00%	3,000.00	0.00%
4904	UTILITIES	314,825.30	389,860.00	80.75%	458,160.00	17.52%
4950	INTEREST ON NOTES PAYABLE	0.00	0.00	0.00%	0.00	0.00%
4954	OTHER EXPENSE	7,370.17	13,500.00	54.59%	13,500.00	0.00%
<b>TOTAL OPERATING EXPENSE BUDGET</b>		<b>3,676,661.76</b>	<b>5,116,050.00</b>	<b>71.87%</b>	<b>5,638,890.00</b>	<b>10.22%</b>
4990	DEPRECIATION EXPENSE	0.00	0.00	0.00%	0.00	0.00%
4994	CAP EXPENDITURES - ADM/GENERAL	0.00	0.00	0.00%	0.00	0.00%
5415	DEPRECIATION & AMORTIZATION	0.00	0.00	0.00%	0.00	0.00%
8423	OTHER NON-OP EXP - TRANSFERS	161,837.06	710,300.00	22.78%	621,130.00	-12.55%
8950	PURCHASE DISCOUNT - EXP ITEMS	0.00	0.00	0.00%	0.00	0.00%
<b>TOTAL NON-OPERATING EXPENSE BUDGET</b>		<b>161,837.06</b>	<b>710,300.00</b>	<b>22.78%</b>	<b>621,130.00</b>	<b>-12.55%</b>
<b>TOTAL EXPENDITURES BUDGET</b>		<b>3,838,498.82</b>	<b>5,826,350.00</b>	<b>94.65%</b>	<b>6,260,020.00</b>	<b>7.44%</b>

**YEAR END CASH & INVESTMENTS AS OF 4/30/2015**

CASH W/COUNTY	(109,680.00)
PETTY CASH	240.00
INVESTMENTS (LAIF)	6,326,350.00
ADVANCE ON TAXES NOT YET CONVERTED TO CASH	2,666,630.00
ADVANCE ON SUPPLEMENTAL TAXES NOT YET CONVERTED TO CASH	4,710.00
ESTIMATED YEAR END ACCOUNTS PAYABLE	(1,521,940.00)
CONSTRUCTION DEPOSITS	25,280.00
ESTIMATED ADDITIONAL 2014-2015 INTEREST REVENUE	1,800.00
TRANSFERS TO FUND 3410	(270,000.00)
TRANSFERS TO FUND 3412	(440,300.00)
ACCOUNTS RECEIVABLE	16,370.00
ESTIMATED JUNE 2015 YEAR END RESERVES	<u>6,699,460.00</u>

**ESTIMATED 2015-2016 REVENUE**

ESTIMATED SEWER SERVICE FEES	5,606,570.00
ESTIMATED SEWER SERVICE CHARGE - VA CLINIC	88,706.48
INTERIM USE FEES	17,599.20
PERMITS & INSPECTIONS	56,568.30
PRIVATE LANDSCAPE METER ADMIN FEES	1,515.30
INTEREST REVENUE	8,662.60
RENTS & LEASES	153,028.18
RENTS & LEASES - (REIMBURSEMENT FOR ELECTRICAL)	1,560.00
FRANCHISES	20,568.00
OTHER PROPERTY TAXES	7,705.02
POSSIBLE GRANTS & DONATIONS FOR DISTRICT EDUCATION PROGRAMS (bus)	20,000.00
OPEB TRUST FUND REIMBURSEMENTS (EST. RECEIVABLE FROM FY 14-15)	0.00
OTHER GRANTS -	0.00
OTHER /MISCELLANEOUS REVENUE	2,540.93
<b>TOTAL ESTIMATED 2015-2016 REVENUE</b>	<u><b>5,985,020.00</b></u>

TOTAL ESTIMATED REVENUE ALLOCATED TO FUND 3409 (Total Planned Expenditure)	5,638,890.00
TOTAL ESTIMATED REVENUE ALLOCATED TO FUND 3412 (Est. Revenue - Planned Exp)	346,130.00
<b>TOTAL ESTIMATED 2015-2016 REVENUE</b>	<u><b>5,985,020.00</b></u>

AD VALOREM TAXES	275,000.00
ESTIMATED OTHER REVENUES	0.00
<b>AMOUNT AVAILABLE TO TRANSFER TO FUND 3410</b>	<u><b>275,000.00</b></u>

6/2015 ESTIMATED YEAR END RESERVES PLUS ESTIMATED 2015-2016 REVENUE	<u><u>12,959,480.00</u></u>
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Anticipated SEWER SERVICE CHARGES Income		
	RESIDENTIAL EDUS	8734.00
	NON-RESIDENTIAL EDUS	1831.28
	2015-2016 ESTIMATED EQUIVALENT DWELLING UNITS	10565.28
	2015-2016 USER SERVICE FEE PER DWELLING UNIT X	530.66
	2015-2016 REVENUE FROM SEWER SERVICE CHARGES	5,606,571.48
	PLUS ESTIMATED USER SERVICE CHARGE - VA CLINIC	88,706.48
	<b>TOTAL SEWER SERVICE FEES FY 2015-2016</b>	<u>5,695,277.96</u>
		5,695,280.00

6/2015 YR END RESERVES PLUS ESTIMATED 2015-2016 REV	12,959,480.00	
LESS ESTIMATED 2015-2016 AD VALOREM TRANSFERS TO 3410	(275,000.00)	
SUBTOTAL AFTER TRANSFER	12,684,480.00	
LESS 2015-2016 TRANSFER TO FUND 3412	(346,130.00)	
SUBTOTAL AFTER TRANSFER	12,338,350.00	
	LESS 2015-2016 BUDGET	(5,638,890.00)
<b>6/2015 RESERVES DESIGNATED TO MEET PROJECTED NEEDS AND LONG RANGE PROJECTS</b>	<u><b>6,699,460.00</b></u>	

Target Operating Reserves = 7 months O&M + \$1M 4,289,350.00

"Excess" 3409 Reserves Available 2,410,110.00

ACCOUNT NUMBER	ACCOUNT TITLE	4/30/2015 EXPENDITURES YEAR TO DATE TOTAL	FY 2014-2015 ADOPTED BUDGET	% ACTUAL vs. FY 2014-2015 BUDGET	PROPOSED FY 2015-2016 BUDGET	FY 2015-2016 BUDGET % CHANGE
4404	OFFICE EXPENSE	102.00	500.00	20.40%	500.00	0.00%
4504	CONTRACTUAL SVCS	49,501.55	375,000.00	13.20%	500,000.00	33.33%
4554	PROFESSIONAL SVCS	11,656.50	62,500.00	18.65%	125,000.00	100.00%
4654	RENTS & LEASES	0.00	0.00	0.00%	0.00	
4724	EQUIPMENT & MATERIALS	16,457.80	100,000.00	0.00%	124,000.00	0.00%
4954	OTHER EXPENSE	0.00	0.00	0.00%	0.00	
	TOTAL EXPENDITURES BUDGET	77,720.00	538,000.00	14.45%	749,500.00	39.31%

**YEAR END CASH & INVESTMENTS AS OF 4/30/2015**

CASH W/COUNTY	2,030.00	
INVESTMENTS (LAIF)	435,230.00	
ESTIMATED YEAR END ACCOUNTS PAYABLE	(62,440.00)	
ADDITIONAL ANTICIPATED TRANSFER FROM FUND 3409	270,000.00	
ESTIMATED ADDITIONAL 2014-2015 INTEREST REVENUE	500.00	
JUNE 2015 YEAR END RESERVES DESIGNATED TO MEET PROJECTED NEEDS & LONG RANGE PROJECTS	645,320.00	645,320.00

**ESTIMATED 2015-2016 REVENUE**

INVESTMENT INTEREST	500.00	
AD VALOREM TAXES (TO BE TRANSFERRED FROM FUND 3409 (FY 2015-2016)	275,000.00	
TOTAL ESTIMATED 2014-2015 REVENUE	275,500.00	275,500.00

6/2015 YEAR END RESERVES PLUS ESTIMATED 2015-2016 REVENUE		920,820.00
TOTAL FUND 3410 FY 2014-2015 BUDGET EXPENDITURES		0.00
6/2015 RESERVES DESIGNATED TO MEET PROJECTED NEEDS AND LONG RANGE PROJECTS		920,820.00

ACCOUNT NUMBER	ACCOUNT TITLE	4/30/2015 EXPENDITURES YEAR TO DATE TOTAL	FY 2014-2015 ADOPTED BUDGET	% ACTUAL vs. FY 2014-2015 BUDGET	PROPOSED FY 2015-2016 BUDGET	FY 2015-2016 BUDGET % CHANGE
4404	OFFICE EXPENSE COUNTY ADM COSTS	66.00	750.00	8.80%	750.00	0.00%
4504	CONTRACTUAL SVCS	354,890.80	1,670,300.00	21.25%	2,813,900.00	68.47%
4554	PROFESSIONAL SVCS	281,477.24	463,825.00	60.69%	672,720.00	45.04%
4654	RENTS & LEASES	0.00	0.00	0.00%	0.00	0.00%
4724	EQUIPMENT & MATERIALS	0.00	0.00	0.00%	0.00	0.00%
4954	OTHER EXPENSE	0.00	0.00	0.00%	0.00	
<b>TOTAL EXPENDITURES BUDGET</b>		<b>636,430.00</b>	<b>2,134,880.00</b>	<b>29.81%</b>	<b>3,487,370.00</b>	<b>63.35%</b>

**YEAR END CASH & INVESTMENTS AS OF 4/30/2015**

CASH W/COUNTY	47,400.00	
INVESTMENTS (LAIF)	1,896,040.00	
ESTIMATED YEAR END ACCOUNTS PAYABLE	(427,580.00)	
PLANT CAPACITY AND TRUNK SEWER FEES	481,120.00	
PLAN APPROVAL, MAPPING, AND INSPECTION FEES	293,000.00	
SECURITY BOND LIABILITIES	(13,200.00)	
ESTIMATED YEAR END ACCOUNTS RECEIVABLE	0.00	
ESTIMATED ADDITIONAL 2014-2015 INTEREST REVENUE	2,960.00	
TRANSFER FROM FUND 3409	440,300.00	
JUNE 2014 YEAR END RESERVES DESIGNATED TO MEET PROJECTED NEEDS & LONG RANGE PROJECTS	2,720,040.00	2,720,040.00

**ESTIMATED 2014-2015 REVENUE**

INVESTMENT INTEREST	2,960.00	
PLAN APPROVAL, MAPPING, INSPECTION (DISTRICT ENGINEER DEVELOPMENT SERVICES)	117,200.00	
PLANT CAPACITY AND TRUNK SEWER FEES	801,860.00	
TOTAL ESTIMATED 2014-2015 REVENUE	922,020.00	922,020.00

6/2014 YEAR END RESERVES PLUS ESTIMATED 2014-2015 REVENUE 3,642,060.00

SUBTOTAL	3,642,060.00
TRANSFER FROM FUND 3409	346,130.00
	3,988,190.00
LESS TOTAL FUND 3412 FY 2014-2015 BUDGET EXPENDITURES	(3,487,370.00)
SUBTOTAL	500,820.00

6/2015 RESERVES DESIGNATED TO MEET PROJECTED NEEDS AND LONG RANGE PROJECTS 500,820.00