

**MOUNTAIN GREEN SEWER IMPROVEMENT DISTRICT  
DECEMBER PUBLIC HEARING  
2017 FINAL BUDGET**

**Based on 1,030 billings per month @ \$40 plus 50 Inspections @ \$100**

	Budget	Budget	CHANGE	PCT
INCOME	2016	2017		
Monthly Service Fees	\$ 456,000	\$ 494,400	\$ 38,400	8.4%
Late Fees	\$ 600	\$ 600	\$ -	0.0%
New Lateral Inspections	\$ 6,000	\$ 5,500	\$ (500)	-8.3%
County Property Tax	\$ 50,000	\$ 52,000	\$ 2,000	4.0%
Delinquent Property Taxes	\$ 8,900	\$ 3,000	\$ (5,900)	-66.3%
Fee in Lieu of Tax	\$ 6,000	\$ 5,600	\$ (400)	-6.7%
Other Income (CC fees, etc.)	\$ -	\$ 500	\$ 500	17.2%
Interest Income (Operations)	\$ 2,900	\$ 3,400	\$ 500	17.2%
<b>Total Operating Income</b>	<b>\$ 530,400</b>	<b>\$ 565,000</b>	<b>\$ (34,600)</b>	<b>6.1%</b>
EXPENSE	2016	2017	CHANGE	PCT
<b>ADMINISTRATION</b>				
Advertising / Website	\$ 800	\$ 800	\$ -	0.0%
Automobile Miles/Parking/Tolls for MGSID	\$ 1,800	\$ 800	\$ (1,000)	-55.6%
Blue Stakes Utility Notification	\$ 900	\$ 1,000	\$ 100	11.1%
Board Meeting Compensation & Expense	\$ 7,000	\$ 12,000	\$ 5,000	71.4%
Insurance	\$ 6,000	\$ 8,000	\$ 2,000	33.3%
Licenses, Permits	\$ 1,500	\$ 1,000	\$ (500)	-33.3%
Office Expenses	\$ 9,000	\$ 10,000	\$ 1,000	11.1%
Salary, Bonus, Benefits & Tax	\$ 137,000	\$ 137,000	\$ -	0.0%
Professional Fees	\$ 11,000	\$ 8,500	\$ (2,500)	-22.7%
Training	\$ 1,800	\$ 1,400	\$ (400)	-22.2%
Travel, Entertainment & Christmas Dinner	\$ 1,800	\$ 1,600	\$ (200)	-11.1%
Utilities: Main Office & Garage	\$ 7,500	\$ 7,800	\$ 300	4.0%
<b>Total Administration Expense</b>	<b>\$ 186,100</b>	<b>\$ 189,900</b>	<b>\$ 3,800</b>	<b>2.0%</b>
<b>OPERATIONS</b>				
<b>Main Garage/Office Building</b>				
Vehicles-Fuel, Service, Repair	\$ 2,600	\$ 1,500	\$ (1,100)	-42.3%
Building Maintenance	\$ 1,000	\$ 10,000	\$ 9,000	900.0%
Equipment & Instrumentation	\$ 1,500	\$ 800	\$ (700)	-46.7%
Supplies	\$ 900	\$ 500	\$ (400)	-44.4%
<b>Lagoons &amp; Control Building</b>				
Lagoons, Air & Chlorine Systems	\$ 7,000	\$ 16,000	\$ 9,000	128.6%
Control / Instrumentation / Computers	\$ 4,500	\$ 3,000	\$ (1,500)	-33.3%
Generator Maintenance & Fuel	\$ 4,800	\$ 4,200	\$ (600)	-12.5%
Lab Tests	\$ 4,000	\$ 4,200	\$ 200	5.0%
Supplies, Repairs & Spares	\$ 10,000	\$ 4,000	\$ (6,000)	-60.0%
Utilities (Power)	\$ 30,000	\$ 31,000	\$ 1,000	3.3%
<b>Collection Lines &amp; Manholes</b>				
Manhole & Line Repair/Maint	\$ 30,000	\$ 20,000	\$ (10,000)	-33.3%
Clean & Video	\$ 42,000	\$ 35,000	\$ (7,000)	-16.7%
Monte Verde Lift Station	\$ 5,000	\$ 5,300	\$ 300	6.0%
Equipment / Controls / Instrumentation	\$ 4,000	\$ 2,000	\$ (2,000)	-50.0%
Supplies & Other O & M	\$ 3,000	\$ 2,000	\$ (1,000)	-33.3%
Grounds Maintenance/Landscaping	\$ 5,000	\$ 4,000	\$ (1,000)	-20.0%
<b>Total Operations Expense</b>	<b>\$ 155,300</b>	<b>\$ 143,500</b>	<b>\$ (11,800)</b>	<b>-7.6%</b>
<b>Depreciation Expense</b>	<b>\$ 162,000</b>	<b>\$ 170,000</b>	<b>\$ 8,000</b>	<b>4.9%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 503,400</b>	<b>\$ 503,400</b>	<b>\$ -</b>	<b>0.0%</b>
<b>TOTAL OPERATING INCOME</b>	<b>\$ 530,400</b>	<b>\$ 565,000</b>	<b>\$ 34,600</b>	<b>6.5%</b>
<b>NET INCOME</b>	<b>\$ 27,000</b>	<b>\$ 61,600</b>	<b>\$ 34,600</b>	<b>128.1%</b>
<b>Transfer to Emergency Account</b>	\$ -	\$ -	\$ -	#DIV/0!
<b>Transfer to Replacement Account</b>	\$ 25,000	\$ 145,000	\$ 120,000	480.0%
<b>Transfer to Existing Res Facility Exp Account</b>	\$ 22,000	\$ 25,000	\$ 3,000	13.6%
<b>NET INCOME AFTER TRANSFERS</b>	<b>\$ (20,000)</b>	<b>\$ (108,400)</b>	<b>\$ (88,400)</b>	<b>442.0%</b>
EXPANSION FUNDS	2016 Budget	2017 Budget	CHANGE	PCT
<b>EXPANSION INCOME</b>				
Impact Fees	\$ 472,650	\$ 441,024	\$ (31,626)	-6.7%
Advance Fee Interest	\$ 800	\$ 220	\$ (580)	-72.5%
<b>Total Expansion Income</b>	<b>\$ 473,450</b>	<b>\$ 441,244</b>	<b>\$ (32,206)</b>	<b>-6.8%</b>
<b>EXPANSION EXPENSES</b>				
Engineering	\$ -	\$ -	\$ -	-
Construction & Permits	\$ 299,417	\$ -	\$ (299,417)	-
Impact Fee Reimbursements	\$ 103,680	\$ 103,680	\$ -	0.0%
<b>Total Expansion Expenses</b>	<b>\$ 403,097</b>	<b>\$ 103,680</b>	<b>\$ (299,417)</b>	<b>-74.3%</b>
<b>NET EXPANSION INCOME</b>	<b>\$ 70,353</b>	<b>\$ 337,564</b>	<b>\$ 267,211</b>	<b>379.8%</b>
<b>Carryover Funds (In EOY Accounts)</b>	<b>\$ 232,210</b>	<b>\$ 11,500</b>	<b>\$ (220,710)</b>	<b>-95.0%</b>
<b>Total Expansion Funds</b>	<b>\$ 302,563</b>	<b>\$ 349,064</b>	<b>\$ 46,501</b>	<b>15.4%</b>

**MOUNTAIN GREEN SEWER IMPROVEMENT DISTRICT  
BUDGET For the year ended 2017**

**ENTERPRISE FUND**

	<i>Actual Expenditures</i> <b>2015</b>	<i>Budget</i> <b>2016</b>	<i>Budget</i> <b>2017</b>
<b>REVENUES</b>			
Taxes: Property	\$ 55,452	\$ 50,000	\$ 52,000
Other:	\$ 674	\$ 8,900	\$ 3,000
Fee-in-Lieu of Taxes	\$ 5,399	\$ 6,000	\$ 5,600
Charges for Services	\$ 405,863	\$ 456,000	\$ 494,400
Interest Income	\$ 4,725	\$ 3,700	\$ 3,620
Other: Insp. Fees / Misc.	\$ 8,664	\$ 6,600	\$ 6,600
<i>Other Financing Sources: Impact Fees</i>	\$ 181,578	\$ 472,650	\$ 441,024
Transfer from Expansion Account	\$ -	\$ -	\$ -
Contribution from Other Funds	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 662,355</b>	<b>\$ 1,003,850</b>	<b>\$ 1,006,244</b>
<b>EXPENSES</b>			
Salaries and Benefits	\$ 109,205	\$ 137,000	\$ 137,000
Other Operating Expenses	\$ 129,886	\$ 204,400	\$ 196,400
Depreciation	\$ 160,675	\$ 162,000	\$ 170,000
Capital Outlay - Construction	\$ 42,428	\$ -	\$ -
Debt Service	\$ 63,252	\$ -	\$ -
Other: Reimburse Advance Funding	\$ 89,856	\$ 103,680	\$ 103,680
<i>Other Financing Uses:</i>			
Contributions to Other Funds	\$ -	\$ -	\$ -
<b>TOTAL EXPENSES</b>	<b>\$ 595,302</b>	<b>\$ 607,080</b>	<b>\$ 607,080</b>
<b>INCOME OR (LOSS)</b>	<b>\$ 67,053</b>	<b>\$ 396,770</b>	<b>\$ 399,164</b>