**MT OLYMPUS IMPROVEMENT DISTRICT**
**2027 TENTATIVE BUDGET WITH YTD ACTUALS**

10-Nov-26
7:21 AM

| ACCT # | ACCOUNT DESCRIPTION | ACTUAL 2024 | ACTUAL 2025 | 9 MONTHS 2026 | PROJECTED TOTAL 2026 | 2026 APPROVED BUDGET | June 2026 AMENDED BUDGET | 2027 Tentative BUDGET | Budget Change Amount Change | Budget Change % Change |
|---|---|---|---|---|---|---|---|---|---|---|
| | **OPERATING REVENUE:** | | | | | | | | | |
| 3020 | SEWER FEES | 17,272,144 | 18,906,810 | 15,448,065 | 20,597,420 | 21,020,400 | 21,020,400 | 22,624,128 | 1,603,728 | 7.6% |
| 3025 | ENGINEERING FEES | 18,126 | 10,142 | 11,378 | 15,171 | 15,000 | 15,000 | 15,000 | 0 | 0.0% |
| 3030 | PLANNING REVIEW FEE | 0 | 0 | 7,250 | 9,667 | 28,800 | 28,000 | 21,000 | (7,000) | -25.0% |
| 3035 | TAXES M & O | 3,081,201 | 3,083,190 | 184,908 | 3,083,190 | 3,096,027 | 3,083,190 | 3,083,190 | 0 | 0.0% |
| 3036 | DELINQUENT TAX COLLECTIONS | 49,680 | 62,368 | 61,986 | 62,368 | 49,680 | 62,368 | 64,043 | 1,675 | 2.7% |
| 3037 | FEE IN LIEU M & O | 108,027 | 106,656 | 68,383 | 106,656 | 108,027 | 106,656 | 106,656 | 0 | 0.0% |
| 3038 | RDA TAXES | 57,301 | 57,440 | 0 | 0 | 10,000 | 57,440 | 57,440 | 0 | 0.0% |
| 3040 | INSPECTION FEES | 20,650 | 22,700 | 18,450 | 24,600 | 19,500 | 19,500 | 30,000 | 10,500 | 53.8% |
| 3060 | NOSE ON FEES | 8,750 | 8,850 | 11,750 | 15,667 | 9,000 | 9,000 | 15,000 | 6,000 | 66.7% |
| 3070 | INTEREST & ADMIN FEES | 141,440 | 147,057 | 143,633 | 191,511 | 128,000 | 128,000 | 128,000 | 0 | 0.0% |
| 3080 | REFUND REQUEST FEES | 0 | 0 | 580 | 773 | 0 | 1,320 | 960 | (360) | -27.3% |
| 3081 | PARCEL ADDRESS CHANGE FEES | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 500 | #DIV/0! |
| 3090 | MISCELLANEOUS INCOME | 18,024 | 5,581 | 5,161 | 6,881 | 3,500 | 3,500 | 4,500 | 1,000 | 28.6% |
| | **TOTAL OPERATING REVENUE** | **20,775,343** | **22,410,794** | **15,961,543** | **24,113,904** | **24,487,934** | **24,534,374** | **26,150,417** | 1,616,043 | 6.59% |
| | | | | | 98.473% | | | | | |
| | **OPERATING EXPENSES:** | | | | | | | | | |
| | SEWER LINES (SCHEDULE) | 2,986,958 | 2,117,980 | 1,450,481 | 2,783,520 | 3,370,960 | 3,351,544 | 3,452,243 | 100,699 | 3.0% |
| | INFO TECH (SCHEDULE) | 347,741 | 248,809 | 191,947 | 252,596 | 286,943 | 286,943 | 306,031 | 19,088 | 6.7% |
| | CVWR FACILITY (SCHEDULE) | 6,106,910 | 6,976,027 | 4,781,641 | 7,770,166 | 8,204,768 | 8,204,768 | 8,862,414 | 657,646 | 8.0% |
| | ADMINISTRATION (SCHEDULE) | 1,808,487 | 1,996,719 | 1,335,069 | 1,758,740 | 2,389,463 | 2,417,470 | 2,980,922 | 563,453 | 23.3% |
| | ENG/INSPECTION (SCHEDULE) | 731,751 | 755,766 | 638,304 | 826,397 | 982,659 | 982,659 | 1,038,189 | 55,530 | 5.7% |
| | **TOTAL OPERATING EXPENSES** | **11,981,848** | **12,095,301** | **8,397,443** | **13,391,419** | **15,234,793** | **15,243,383** | **16,639,799** | 1,396,416 | 9.16% |
| | | | | | 87.90% | | | | | |
| | OTHER OPERATING EXPENSES: | | | | | | | | | |
| 4710 | DEPRECIATION & AMORTIZATION | 950,310 | 958,431 | 716,713 | 955,617 | 0 | 0 | 0 | 0 | 0% |
| | TOTAL OPERATING DEDUCTIONS | 12,932,158 | 13,053,732 | 9,114,155 | 14,347,036 | 15,234,793 | 15,243,383 | 16,639,799 | 1,396,416 | 9.16% |
| | **OPERATING GAIN (LOSS)** | **7,843,186** | **9,357,062** | **6,847,388** | **9,766,868** | **9,253,141** | **9,290,991** | **9,510,618** | 219,628 | 2.36% |
| | **NON OPERATING INCOME:** | | | | | | | | | |
| 5010 | INTEREST INCOME | 1,009,169 | 1,011,271 | 497,089 | 662,785 | 750,000 | 750,000 | 750,000 | 0 | 0.00% |
| 5015 | GAIN (LOSS) ON SALE OF FIXED ASSE | 72,400 | 6,990 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 5050 | MISC INCOME / BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 | 0 | 13,000,000 | 13,000,000 | 100.00% |
| | **TOTAL NON OPERATING INCOME** | **1,081,569** | **1,018,261** | **497,089** | **662,785** | **750,000** | **750,000** | **13,750,000** | 13,000,000 | 1733.33% |
| | **NON OPERATING EXPENSES:** | | | | | | | | | |
| 5110 | INTEREST EXPENSE- BONDS | 0 | 0 | 0 | 0 | 2,873,209 | 2,873,209 | 3,246,531 | 373,322 | 12.99% |
| 5120 | TRUST AND PAYING AGENT FEES | 0 | 0 | 0 | 0 | 2,751 | 2,751 | 2,751 | 0 | 0.00% |
| | URS PENSION & BENEFIT EXPENSE | (89,430) | 155,214 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | **TOTAL NON OPERATING EXPENSES** | **(89,430)** | **155,214** | **0** | **0** | **2,875,960** | **2,875,960** | **3,249,282** | 373,322 | 12.98% |
| | NET INCOME / (LOSS) | 9,014,184 | 10,220,109 | 7,344,477 | 10,429,653 | 7,127,181 | 7,165,031 | 20,011,336 | 12,846,306 | 179.29% |
| | LOSS FROM JOINT VENTURE | 0 | 0 | 0 | 0 | | | | | |
| | **NET GAIN / (LOSS)** | **9,014,184** | **10,220,109** | **7,344,477** | **10,429,653** | **7,127,181** | **7,165,031** | **20,011,336** | **12,846,306** | **179.29%** |
| | | | | | 146% | | | | | |
| | **CONTRIBUTIONS:** | | | | | | | | | |
| 2410 | TAXES G. O. BONDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000% |
| 2411 | DELINQUENT TAX COLLECTIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000% |
| 2412 | FEES IN LIEU G. O. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000% |
| 2420 | OTHER CONTRIBUTIONS | 445,300 | 127,740 | 319,746 | 319,746 | 0 | 0 | 0 | 0 | 0.000% |
| 2440 | CAPACITY FEES | 286,524 | 199,354 | 228,158 | 304,211 | 151,600 | 151,600 | 151,600 | 0 | 0.000% |
| | **TOTAL CONTRIBUTIONS** | **731,824** | **327,094** | **547,904** | **623,957** | **151,600** | **151,600** | **151,600** | 0 | 0.000% |
| | **CAPITAL OUTLAY:** | | | | | | | | | |
| 1551 | CVWR PROJECT | (848,035) | (229,197) | 256,086 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 1553 | CVWR PROJECT (Con. in Prog./PayGo) | 0 | 0 | 403,942 | 1,574,324 | 2,051,008 | 2,051,008 | 2,117,243 | 66,235 | 3.23% |
| 1554 | CVWRF STATE RESERVE FUND | 0 | 0 | 0 | 258,305 | 790,744 | 790,744 | 0 | (790,744) | -100.00% |
| 1555 | CVWRF 2020A LOAN DSRF | 0 | 0 | 0 | 268,764 | 0 | 0 | 0 | 0 | 0.00% |
| 1556 | CVWRF 2020A LOAN DS/ | 987,685 | 989,281 | 662,892 | 662,892 | 0 | 0 | 800,464 | 800,464 | 100.00% |
| 1557 | CVWRF 2021A BNK OF UT BOND | 353,243 | 366,723 | 252,459 | 1,235,263 | 294,203 | 294,203 | 296,747 | 2,544 | 0.86% |
| 1558 | CVWRF 2021 BOND B&C | 2,405,915 | 2,566,385 | 1,716,666 | 1,716,666 | 1,117,091 | 1,117,091 | 1,172,732 | 55,641 | 4.98% |
| 1559 | CVWRF 2024 BOND | 886,126 | 1,471,954 | 1,067,722 | 0 | 547,024 | 547,024 | 575,825 | 28,801 | 5.27% |
| 1560 | CVWRF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 1640-1670 | ADDITION TO ASSETS | 755,821 | 829,116 | 1,863,908 | 571,257 | 5,143,534 | 4,886,837 | 986,192 | (3,900,645) | -79.82% |
| 1620-1625 | DISTRICT ADDITION TO MAIN LINES | 0 | 71,466 | 89,680 | 0 | 0 | 0 | 11,883,969 | 11,883,969 | 100.00% |
| 1610 | ADDITION TO MAIN LINES | 445,300 | 127,740 | 0 | 319,746 | 0 | 0 | 0 | 0 | 0.00% |
| | BOND PAYMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | **TOTAL CAPITAL OUTLAY** | **4,986,056** | **5,235,353** | **6,313,354** | **6,607,217** | **9,943,604** | **9,686,907** | **17,833,172** | 8,146,265 | 84.10% |
| | | | | | 68% | | | | | |
| | REDUCTION OF RESERVES: | | | | | | | | | |
| | RESERVES FOR OPERATIONS | | | | | | | | change of | |
| | **(USE OF) ADDITION TO RESERVES** | **4,759,953** | **5,311,850** | **1,579,026** | **4,446,393** | **(2,664,822)** | **(2,370,276)** | **2,329,765** | $ 4,700,041 | |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL 2024 | ACTUAL 2025 | 9 MONTHS 2026 | PROJECTED TOTAL 2026 | 2026 APPROVED BUDGET | June 2026 AMENDED BUDGET | 2027 Tentative BUDGET | Change Amount Change | Change % Change | fte |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **SEWER LINES EXPENSE:** | | | | | | | | - | | |
| 4010 | SALARIES & WAGES (14 FTE) | 1,114,238 | 1,107,530 | 765,734 | 1,020,978 | 1,217,428 | 1,198,012 | **1,275,864** | $ 77,852 | 6.50% | 14 |
| 4020 | EMPLOYEES BENEFITS | 687,292 | 684,566 | 432,304 | 576,405 | 730,924 | 730,924 | **748,700** | $ 17,775 | 2.43% | 14 |
| 4030 | SUBSCRIPTION & TRAINING | 13,686 | 16,353 | 11,349 | 15,133 | 15,371 | 15,371 | 14,966 | $ (405) | -2.63% | |
| 4035 | TELEPHONE & INTERNET | 9,201 | 6,661 | 5,598 | 7,464 | 9,602 | 9,602 | 9,900 | $ 298 | 3.10% | |
| 4040 | COMPACTORS | 11 | 0 | 0 | 0 | 100 | 100 | 100 | $ - | 0.00% | |
| 4045 | FORK LIFT | 970 | 61 | 64 | 86 | 150 | 150 | 120 | $ (30) | -20.00% | |
| 4048 | AIR COMPRESSORS | 87 | 1,098 | 0 | 0 | 100 | 100 | 500 | $ 400 | 400.00% | |
| 4050 | 6 INCH TRASH PUMP | 0 | 0 | 0 | 0 | 100 | 100 | 300 | $ 200 | 200.00% | |
| 4055 | SMALL PUMPS & SAW | 278 | 1,420 | 54 | 72 | 300 | 300 | 300 | $ - | 0.00% | |
| 4075 | WELDERS | 64 | 0 | 286 | 381 | 100 | 100 | 200 | $ 100 | 100.00% | |
| 4080 | TOOLS | 3,390 | 1,318 | 1,044 | 1,392 | 2,100 | 2,100 | 2,200 | $ 100 | 4.76% | |
| 4085 | LINES REPAIR & MAINTENANCE | 871,455 | 71,725 | 81,236 | 958,314 | 1,000,000 | 1,000,000 | 1,000,000 | $ - | 0.00% | |
| 4090 | INSURANCE | 73,392 | 30,005 | 17,388 | 23,183 | 24,103 | 24,103 | 21,903 | $ (2,200) | -9.13% | |
| 4110 | SUPPLIES | 5,241 | 3,203 | 5,200 | 6,934 | 5,480 | 5,480 | 6,000 | $ 520 | 9.49% | |
| 4120 | SAFETY EQUIPMENT | 27,283 | 10,037 | 3,827 | 5,102 | 9,910 | 9,910 | 16,310 | $ 6,400 | 64.58% | |
| 4129 | HEAT | 5,021 | 3,484 | 2,336 | 3,114 | 7,008 | 7,008 | 6,304 | $ (704) | -10.05% | |
| 4130 | ELECTRICITY | 10,604 | 11,144 | 7,899 | 10,532 | 11,340 | 11,340 | 11,340 | $ - | 0.00% | |
| 4131 | WATER | 6,424 | 6,912 | 4,608 | 6,145 | 8,026 | 8,026 | 8,026 | $ - | 0.00% | |
| 4140 | UNIFORMS | 11,472 | 9,939 | 11,205 | 14,940 | 18,950 | 18,950 | 20,675 | $ 1,725 | 9.10% | |
| 4150 | WARNING SIGNS | 1,618 | 914 | 84 | 112 | 1,000 | 1,000 | 1,000 | $ - | 0.00% | |
| 4151 | BYPASS TRAILERS | 80 | 0 | 0 | 0 | 250 | 250 | 250 | $ - | 0.00% | |
| 4152 | CASE 580D TRACTOR | 0 | 0 | 206 | 274 | 800 | 800 | 800 | $ - | 0.00% | |
| 4153 | 2021 FORD 150 CREWCAB | 5,400 | 6,596 | 3,808 | 4,624 | $ 6,429 | $ 6,429 | 9,986 | $ 3,557 | 55.32% | |
| 4154 | 2021 FORD 150 CREWCAB-Tnfrd | 3,731 | 3,729 | 0 | 0 | - | - | - | $ - | 0.00% | |
| 4155 | 2025 FORD 150 CREWCAB | 0 | 2,496 | 2,954 | 3,938 | 5,822 | 5,822 | 5,148 | $ (674) | -11.58% | |
| 4156 | 2021 FORD F250 4X4 PICKUP | 2,746 | 4,170 | 2,864 | 3,819 | $ 7,216 | $ 7,216 | 5,560 | $ (1,656) | -22.95% | |
| 4157 | 2025 PJ DUMP TRAILER/SKID STEEI | 0 | 0 | 961 | 1,282 | - | - | 2,362 | $ 2,362 | 100.00% | |
| 4158 | 1999 INT 4900 DUMP TRUCK | 2,378 | 4,119 | 3,855 | 5,139 | 3,788 | 3,788 | 9,570 | $ 5,782 | 152.64% | |
| 4159 | 2021 F-350 W/PLOW & DUMP | 3,230 | 2,943 | 2,465 | 3,286 | $ 7,497 | $ 7,497 | 3,502 | $ (3,995) | -53.29% | |
| 4160 | PERMALINER TRAILER | 1,257 | 1,086 | 805 | 1,074 | 1,422 | 1,422 | 4,385 | $ 2,963 | 208.37% | |
| 4161 | 2015 FORD F450 BOXVAN / TV | 7,579 | 15,082 | 4,428 | 5,904 | 14,643 | 14,643 | 15,968 | $ 1,325 | 9.05% | |
| 4162 | 2024 MACK VACCON TITAN | 8,511 | 16,697 | 14,604 | 19,472 | 20,757 | 20,757 | 22,575 | $ 1,818 | 8.76% | |
| 4163 | 1979 GMC RODDER | 1,498 | 773 | 1,389 | 1,852 | 830 | 830 | 1,334 | $ 504 | 60.72% | |
| 4164 | 2026 GAPVAX JET TRUCK | 20,886 | 13,598 | 9,114 | 12,152 | 18,653 | 18,653 | 22,931 | $ 4,278 | 22.93% | |
| 4165 | 2014 FORD F350 BOXVAN / TV | 9,631 | 14,647 | 4,587 | 6,116 | 16,406 | 16,406 | 15,380 | $ (1,026) | -6.25% | |
| 4166 | 2024 WESTERNSTAR WATER TANK | 30,480 | 8,765 | 14,085 | 18,780 | 19,167 | 19,167 | 12,260 | $ (6,907) | -36.04% | |
| 4167 | 2001 INT 4700 FLATBED | 3,675 | 22,748 | 2,911 | 3,882 | 4,472 | 4,472 | 6,810 | $ 2,338 | 52.28% | |
| 4168 | 2021 WESTERN STAR RECYCLER | 20,021 | 9,317 | 13,409 | 17,879 | 27,028 | 27,028 | 11,115 | $ (15,913) | -58.88% | |
| 4169 | 2015 FRETIGHTLINER VAC CON | 21,737 | 23,526 | 12,270 | 16,360 | 18,512 | 18,512 | 22,285 | $ 3,773 | 20.38% | |
| 4170 | EMERGENCY/LOSS | 2,390 | 1,315 | 5,550 | 7,400 | 101,800 | 101,800 | 101,800 | $ - | 0.00% | |
| 4194 | CONTINGENCY | 0 | 0 | 0 | 0 | 33,376 | 33,376 | 33,515 | $ 139 | 0.42% | |
| | TOTAL SEWER LINES EXPENSE | $ 2,986,958 | $ 2,117,980 | $ 1,450,481 | $ 2,783,520 | $ 3,370,960 | $ 3,351,544 | 3,452,243 | $ 100,698.84 | 3.00% | |

83.05%
*of Budget*

*568,024*
*PROJECTED SAVINGS/(LOSS)*

MT OLYMPUS IMPROVEMENT DISTRICT

2027 TENTATIVE BUDGET WITH YTD ACTUALS

10-Nov-26

7:21 AM

| ACCOUNT NUMBEI | ACCOUNT DESCRIPTION | ACTUAL 2024 | ACTUAL 2025 | 9 MONTHS 2026 | PROJECTED TOTAL 2026 | 2026 APPROVED BUDGET | June 2026 AMENDED BUDGET | 2027 Tentative BUDGET | Change Amount Change | Change % Change | fte |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **INFORMATION TECHNOLOGY** | | | | | | | | | | |
| 4210 | SALARIES & WAGES (1 FTE) | 195,080 | 133,550 | 98,807 | 131,743 | 148,686 | 148,686 | 153,747 | 5,062 | 3.40% | 1 |
| 4220 | EMPLOYEES BENEFITS | 97,711 | 65,842 | 54,732 | 72,975 | 70,898 | 70,898 | 72,441 | 1,543 | 2.18% | 1 |
| 4230 | SUBSCRIPTION & TRAINING | 7,785 | 7,957 | 5,665 | 7,554 | 8,448 | 8,448 | 8,210 | (238) | -2.82% | |
| 4231 | TOOLS | 0 | 0 | 0 | 0 | 200 | 200 | 200 | 0 | 0.00% | |
| 4235 | TELEPHONE & INTERNET | 3,827 | 2,827 | 2,130 | 2,840 | 4,360 | 4,360 | 4,360 | 0 | 0.00% | |
| 4240 | UNIFORMS | 0 | 0 | 0 | 0 | 160 | 160 | 160 | 0 | 0.00% | |
| 4245 | INSURANCE | 9,157 | 2,573 | 2,390 | 3,186 | 2,639 | 2,639 | 2,639 | 0 | 0.00% | |
| 4250 | SOFTWARE & LICENSING | 19,249 | 23,066 | 27,383 | 33,178 | 30,936 | 30,936 | 39,912 | 8,976 | 29.01% | |
| 4266 | PARTS & EQUIPMENT | 14,931 | 12,995 | 840 | 1,120 | 17,774 | 17,774 | 21,530 | 3,756 | 21.13% | |
| 4270 | SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! | |
| 4298 | CONTINGENCY | 0 | 0 | 0 | 0 | 2,841 | 2,841 | 2,831 | (10) | -0.35% | |
| | TOTAL IT EXPENSE | 347,741 | 248,809 | 191,947 | 252,596 | 286,943 | 286,943 | 306,031 | 19,088 | 6.65% | |

66.89% 88.03%

*of Budget*

*34,347*

*PROPOSED SAVINGS (LOSS)*

MT OLYMPUS IMPROVEMENT DISTRICT 10-Nov-26

2027 TENTATIVE BUDGET WITH YTD ACTUALS 7:21 AM

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL 2024 | ACTUAL 2025 | 8 MONTHS 2026 | PROJECTED TOTAL 2026 | 2026 APPROVED BUDGET | June 2026 AMENDED BUDGET | 2027 Tentative BUDGET | Change Amount | Change % | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **CVWR FACILITY EXPENSE:** | | | | | | | | | | |
| 4320 | OPERATIONS, ADMIN, ENG, | 5,651,856 | 6,502,052 | 4,444,158 | 7,221,757 | 7,394,588 | 7,394,588 | 7,979,874 | 585,286 | 7.92% | A |
| 4325 | ~~ADMINISTRATION~~ | 0 | 0 | 0 | 0 | | | | 0 | 0.00% | B |
| 4330 | PRETREATMENT | 132,043 | 160,314 | 114,795 | 186,542 | 182,465 | 182,465 | 210,273 | 27,808 | 15.24% | C |
| 4335 | LABORATORY | 311,470 | 313,661 | 222,687 | 361,867 | 373,604 | 373,604 | 405,695 | 32,091 | 8.59% | D |
| 4340 | INTERCEPTION MONITORING | 11,541 | 0 | 0 | 0 | | | | 0 | 0.00% | E |
| 4398 | CONTINGENCY | 0 | 0 | 0 | 0 | 254,111 | **254,111** | **266,572** | 12,461 | 4.90% | G |
| | TOTAL CVWR FACILITY EXPENSE | 6,106,910 | 6,976,027 | 4,781,641 | 7,770,166 | 8,204,768 | 8,204,768 | 8,862,414 | 657,646 | 8.02% | |

58.3% 94.7%

*of Budget*

*434,602*

*SAVINGS (LOSS)*

Wet Yr adjustment per calcualtion = 2.0%

8,190,147 A+B+C

2.00%

| | | | | |
|---|---|---|---|---|
| O&M | 97.66% | | $ 163,802.94 | |
| PRET | 102.23% | | | |
| LAB | 96.86% | | $ 8,862,414.00 | 5.6% |
| INTERC | 0.00% | cvwrf capital | $ 7,735,793.00 | |
| | | | $ 16,598,207.00 | |

**MT OLYMPUS IMPROVEMENT DISTRICT** 10-Nov-26

**2027 TENTATIVE BUDGET WITH YTD ACTUALS** 7:21 AM

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL 2024 | ACTUAL 2025 | 9 MONTHS 2026 | *PROJECTED* TOTAL 2026 | 2026 APPROVED BUDGET | June 2026 AMENDED BUDGET | 2027 TENTATIVE BUDGET | Change Amount | Change % |
|---|---|---|---|---|---|---|---|---|---|---|
| | **ADMINISTRATION EXPENSE:** | | | | | | | | | |
| 4410 | SALARIES & WAGES (6 FTE, 3BM) | 831,644 | 801,231 | 581,484 | 773,312 | 773,123 | 792,539 | 879,983 | 87,444 | 11.03% |
| 4420 | EMPLOYEES BENEFITS | 352,921 | 436,107 | 279,452 | 372,603 | 483,646 | 483,646 | 538,947 | 55,300 | 11.43% |
| 4425 | LEGAL FEES | 31,055 | 19,042 | 24,272 | 32,362 | 59,000 | 59,000 | 79,000 | 20,000 | 33.90% |
| 4426 | DISTRICT TRUSTEE FEES | 0 | 13,750 | 11,250 | 13,733 | 15,000 | 15,000 | 22,500 | 7,500 | 50.00% |
| 4427 | ADDITIONAL BOARD MEETING PER DIEM | 0 | 0 | 0 | 0 | 3,540 | 3,540 | 7,800 | 4,260 | 120.34% |
| 4430 | SUBSCRIPTION & TRAINING | 48,478 | 47,545 | 47,272 | 63,029 | 73,958 | 73,958 | 77,403 | 3,445 | 4.66% |
| 4435 | TELEPHONE & INTERNET | 15,354 | 10,624 | 7,104 | 9,473 | 13,408 | 13,408 | 15,377 | 1,969 | 14.69% |
| 4450 | INSURANCE | 22,417 | 39,355 | 19,297 | 19,297 | 21,244 | 21,244 | 21,244 | 0 | 0.00% |
| 4460 | EQUIPMENT EXPENSE | 4,992 | 2,928 | 2,757 | 2,955 | 3,700 | 3,700 | 3,700 | 0 | 0.00% |
| 4470 | AUTO EXPENSE REIMBURSEMENT | 18,765 | 18,643 | 13,950 | 18,600 | 18,700 | 18,700 | 18,700 | 0 | 0.00% |
| 4485 | BUILDING MAINTENANCE | 21,034 | 22,062 | 18,865 | 25,153 | 29,410 | 29,410 | 31,540 | 2,130 | 7.24% |
| 4486 | GROUNDS MAINTENANCE | 15,500 | 14,802 | 16,630 | 20,173 | 19,000 | 24,000 | 24,461 | 461 | 1.92% |
| 4487 | EMERGENCY GENERATOR | 0 | 1,346 | 1,587 | 1,683 | 1,818 | 1,818 | 1,879 | 61 | 3.36% |
| 4502 | OFFICE SUPPLIES | 9,925 | 10,640 | 7,529 | 10,038 | 11,052 | 11,052 | 11,114 | 62 | 0.56% |
| 4503 | POSTAGE | 75,079 | 81,170 | 62,809 | 83,746 | 95,734 | 95,734 | 96,455 | 721 | 0.75% |
| 4506 | ADVERTISING | 1,789 | 243 | 1,262 | 1,683 | 3,750 | 3,750 | 3,750 | 0 | 0.00% |
| 4510 | BAD DEBT EXPENSE | 0 | 3,784 | 0 | 0 | 3,500 | 3,500 | 3,500 | 0 | 0.00% |
| 4512 | ELECTION EXPENSE | 0 | 69,513 | 0 | 0 | 0 | 0 | 150,000 | 150,000 | #DIV/0! |
| 4515 | RDA TAXES | 57,301 | 57,440 | 0 | 0 | 57,300 | 57,300 | 57,300 | 0 | 0.00% |
| 4520 | OTHER EXPENSE | 0 | 0 | 360 | 480 | 20,000 | 20,000 | 20,000 | 0 | 0.00% |
| 4528 | STORM DRAIN | 162 | 138 | 96 | 128 | 211 | 211 | 211 | 0 | 0.00% |
| 4529 | HEAT | 5,021 | 3,984 | 2,336 | 3,114 | 7,710 | 7,710 | 7,710 | 0 | 0.00% |
| 4530 | ELECTRICITY | 9,409 | 9,981 | 7,129 | 9,506 | 10,421 | 10,421 | 10,520 | 99 | 0.95% |
| 4531 | WATER | 6,424 | 6,448 | 4,451 | 5,934 | 6,160 | 9,474 | 8,828 | (647) | -6.82% |
| 4560 | BANK CHARGES | 205,825 | 236,567 | 183,767 | 245,023 | 240,600 | 240,600 | 247,800 | 7,200 | 2.99% |
| 4565 | ACCOUNTING & AUDITING | 11,000 | 12,000 | 12,000 | 12,000 | 13,000 | 13,000 | 13,000 | 0 | 0.00% |
| 4567 | DATA PROCESSING | 23,077 | 24,223 | 24,396 | 28,027 | 26,129 | 26,129 | 28,737 | 2,608 | 9.98% |
| 4582 | PROFESSIONAL SERVICES | 31,020 | 46,385 | 2,209 | 2,946 | 341,400 | 341,400 | 562,000 | 220,600 | 64.62% |
| 4590 | MISCELLANEOUS | 10,295 | 6,766 | 2,806 | 3,742 | 13,290 | 13,290 | 13,290 | 0 | 0.00% |
| 4594 | CONTINGENCY | 0 | 0 | 0 | 0 | 23,658 | 23,935 | 24,174 | 239 | 1.00% |
| | TOTAL ADMINISTRATION EXPENSE | 1,808,487 | 1,996,719 | 1,335,069 | 1,758,740 | 2,389,463 | 2,417,470 | 2,980,922 | 563,453 | 23.31% |
| | | | | 55.2% | 72.8% | | | | | |
| | | | | | of Budget | | | | | |
| | | | | | *658,730* | | | | | |
| | | | | | *PROJECTED SAVINGS/(LOSS)* | | | | | |

**MT OLYMPUS IMPROVEMENT DISTRICT** 10-Nov-26

**2027 TENTATIVE BUDGET WITH YTD ACTUALS** 7:21 AM

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACT | ACTUAL 2024 | ACTUAL 2025 | 9 MONTHS 2026 | *PROJECTED* TOTAL 2026 | 2026 APPROVED BUDGET | June 2026 AMENDED BUDGET | 2027 TENTATIVE BUDGET | Change Amount Change | Change % Change | fte |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **ENGINEERING/INSPECTION EXPENSE** | | | | | | | | | | | |
| 4610 | SALARIES & WAGES (5 FTE) | | 428,551 | 452,475 | 365,603 | 487,470 | 576,318 | 576,318 | 612,442 | 36,124 | 6.27% | 5 |
| 4620 | EMPLOYEES BENEFITS | | 229,296 | 233,428 | 194,920 | 259,893 | 293,983 | 293,983 | 305,502 | 11,519 | 3.92% | 5 |
| 4630 | SUBSCRIPTION & TRAINING | | 4,901 | 5,725 | 6,590 | 8,786 | 12,116 | 12,116 | 13,535 | 1,419 | 11.71% | |
| 4635 | TELEPHONE & INTERNET | | 16,602 | 14,399 | 8,031 | 10,708 | 14,593 | 14,593 | 14,078 | (515) | -3.53% | |
| 4640 | UNIFORMS | | 2,055 | 2,293 | 1,058 | 1,410 | 2,468 | 2,468 | 3,913 | 1,445 | 58.55% | |
| 4645 | SUPPLIES | | 1,947 | 501 | 333 | 444 | 2,625 | 2,625 | 2,625 | 0 | 0.00% | |
| 4650 | INSURANCE | | 6,656 | 4,094 | 6,420 | 6,420 | 7,034 | 7,034 | 7,034 | 0 | 0.00% | |
| 4654 | 2019 FORD F150 CREWCAB 4X4 - Blue S | | 7,751 | 3,713 | 2,681 | 3,575 | 6,854 | 6,854 | 6,613 | (241) | -3.52% | |
| 4655 | 2021 FORD F150 CREWCAB 4X4- Engine | | 5,799 | 4,374 | 5,030 | 6,707 | 5,083 | 5,083 | 7,217 | 2,134 | 41.98% | |
| 4656 | 2021 FORD F150 4X4 - Blue Stakes -Trnfr | | 3,879 | 5,200 | 3,419 | 4,558 | 5,047 | 5,047 | 6,116 | 1,069 | 21.18% | |
| 4658 | 2018 FORD F150 CREWCAB 4X4 - Inspec | | 2,803 | 3,699 | 18,159 | 4,000 | 5,825 | 5,825 | 5,825 | 0 | 0.00% | |
| 4659 | 2018 FORD F150 -SOLD | | 2,141 | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| 4660 | NOSE ON EXPENSE | | 4,770 | 6,714 | 6,964 | 6,964 | 8,040 | 8,040 | 9,900 | 1,860 | 23.13% | |
| 4670 | AUTO EXPENSE REIMBURSEMENT | | 200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| 4680 | BLUE STAKES | | 13,800 | 18,079 | 16,418 | 21,890 | 23,690 | 23,690 | 24,308 | 618 | 2.61% | |
| 4690 | GPS EXPENSES | | 600 | 1,040 | 2,639 | 3,519 | 9,255 | 9,255 | 9,255 | 0 | 0.00% | |
| 4698 | CONTINGENCY | | 0 | 0 | 0 | 0 | 9,729 | 9,729 | 9,827 | 97 | 1.00% | |
| | TOTAL ENGINEERING/INSPECTION EXP | | 731,751 | 755,766 | 638,304 | 826,397 | 982,659 | 982,659 | 1,038,189 | 55,530 | 5.65% | |
| | | | | | 64.96% | 84.10% of Budget | | | | | | |
| | | | | | | *156,262* | | | | | | |
| | | | | | | *PROJECTED SAVINGS / (LOSS)* | | | | | | |

MT OLYMPUS IMPROVEMENT DISTRICT

**Tentative 2027 Capital Budget**

*11/10/2026 7:21*

| Units | Asset | Unit Price | Approved |
|---|---|---|---|
| ADMIN / OFFICE | | | |
| 1 | Pedestrian Fence Gate | $ 5,200.00 | $ 5,200 |
| - | | $ - | $ - |
| TOTAL | | | $ 5,200 |
| ENGINEERING | | | |
| | Reseal Parking Lot (schedule for 2027) | $ 38,500 | $ - |
| | Contingincy for Asphalt product & pricing | $ 3,560 | $ - |
| | Capital Facilities Plan, Rate Study, Impact Fee Stud | $ - | $ - |
| | *see professional service* | $ - | $ - |
| 1 | I-15 Redundancy Project- Water Works Eng | $ 876,545 | $ 876,545 |
| 0.25 | I-15 Redundancy Project- WWE: TO 1&2 | $ 349,694 | $ 87,424 |
| 0.70 | I-15 Redundancy Project- Construction | $ 15,600,000 | $ 10,920,000 |
| | | | $ - |
| TOTAL | | | $ 11,883,969 |
| LINES / COLLECTION SYSTEM | | | |
| | | | $ - |
| 1 | Large Truck | $ - | $ - |
| 1 | Safety Lighting - Gap Vax Gjet | $ - | $ - |
| 1 | Sale: 2017 Freightliner Jet Truck | $ - | $ - |
| 2 | Toyota Tundra Pickups (4153, 4654) | $ 58,000.00 | $ 116,000 |
| 2 | Safety Lighting & Deck Drawer or Tonnoeu C | $ 3,500.00 | $ 7,000 |
| 2 | Sale: 2021 F150 (4153), 2019 F150 (4654) (m | $ (21,000.00) | $ (42,000) |
| 1 | 2027 F350 TV Van | $ 856,792.00 | $ 856,792 |
| 1 | Sale: 4165 - 2014 F350TV Van | $ - | $ - |
| 1 | Safety lights | $ 3,200.00 | $ 3,200 |
| 1 | SALE 4169 2015 FRIGHTLINER VACCON (FA | $ - | $ - |
| 1 | FLOOR SCRUBBER (moved to Capital due to $7 | $ 7,200.00 | $ 7,200 |
| 1 | REID PORTA GANTRY | $ 16,000.00 | $ 16,000 |
| 2 | VAUGHAN PUMP OVERHAUL KITS | $ 8,400.00 | $ 16,800 |
| | | | $ - |
| | | | $ - |
| TOTAL | | | $ 980,992 |
| IT / COMPUTER SYSTEM | | | |
| | | $ - | $ - |
| | | $ - | $ - |
| TOTAL | | | $ - |
| TOTAL CAPITAL OUTLAY | | | $ 12,870,161 |

DISTRICT ADDITION TO MAIN LINES

TOTAL DISTRICT ADDITION TO MAIN LINES $ -