

**OPERATING BUDGET  
BIG SKY COUNTY WATER & SEWER DISTRICT NO. 363  
2023/2024 Annual Budget**

**ORIGINAL**

July 1, 2023 through June 30, 2024

**TABLE OF CONTENTS**

<b>SECTION</b>	<b>PAGE</b>
A. Budget Summary . . . . .	2
B. Capital Budget . . . . .	3
<b>REVENUES</b>	<b>4</b>
C. Revenues . . . . .	4
<b>GENERAL ADMINISTRATION</b>	<b>4</b>
D. Office & General Administration Ex . . . . .	5
<b>SEWER OPERATIONS</b>	<b>5</b>
E. Sewer General & Administrative Exp . . . . .	5
F. Sewer Plant Operations Ex . . . . .	5&6
G. Total Sewer Operations Expense . . . . .	7
<b>WATER OPERATIONS</b>	<b>7</b>
H. Water General Administration Ex . . . . .	7
I. Water Plant Operations Ex . . . . .	7&8
J. Total Water Operating Ex . . . . .	8
K. Total Operating Ex . . . . .	8
<b>NON-OPERATING REVENUES</b>	<b>8</b>
L. Non-Operating Revenues . . . . .	8&9
M. Non-Operating Expenses . . . . .	9
N. Donated Capital Assets . . . . .	9
<b>SUMMARIES</b>	<b>10</b>
O. Summary - Operating Revenues & Expenses . . . . .	10
P. Summary - Non-Operating Revenues & Expenses . . . . .	10
Q. Summary - Total Revenues & Expenses . . . . .	10
R. Summary - General & Admin, Sewer, Water Operation . . . . .	11

The undersigned, Dick Fast, hereby certifies that I am the Secretary of the Big Sky County Water District No. 363 and that the foregoing budget was amended and duly adopted by the Board of Directors of the District at a regular meeting on March 19, 2024

  
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 Dick Fast, Secretary

**BIG SKY COUNTY WATER & SEWER DISTRICT NO. 363  
2023/2024 BUDGET**

**ORIGINAL**

**A**

**BUDGET SUMMARY**

**SEWER OPERATIONS**

OPERATING REVENUE	2,797,500
NON-OPERATING REVENUE	4,135,435
<b>TOTAL REVENUE</b>	<b>6,932,935</b>
1/2 GENERAL & ADMIN EX	864,650
SEWER OPERATING EX	2,492,692
NON-OPERATING EXPENSES	1,399,793
<b>TOTAL EXPENSES</b>	<b>4,757,136</b>
NET REVENUES	2,175,799
LESS PRIN PMT-SRF LOANS	<b>(543,007)</b>
LESS CAPITAL PAYMENTS	<b>(15,623,000)</b>
NON-CASH DEPRECIATION	725,000
<b>NET TO SWR RESERVES</b>	<b>(13,265,208)</b>

**WATER OPERATIONS**

OPERATING REVENUE	1,960,500
NON-OPERATING REVENUE	507,000
<b>TOTAL REVENUE</b>	<b>2,467,500</b>
1/2 GENERAL & ADMIN EX	864,650
OPERATING EXPENSES	1,760,666
NON-OPERATING EXPENSES	27,180
<b>TOTAL EXPENSES</b>	<b>2,652,496</b>
NET REVENUES	<b>(184,996)</b>
LESS PRIN PMT-SRF LOANS	<b>(298,000)</b>
LESS CAPITAL PAYMENTS	<b>(919,000)</b>
NON-CASH DEPRECIATION	485,000
<b>NET TO WTR RESERVES</b>	<b>(916,996)</b>
<b>NET TO RESERVES</b>	<b>(14,182,204)</b>

**Proposed Monthly User Rates**

Dept	2023-2024	Commercial
Sewer SFE	33.96	33.96
Water SFE	24.82	24.82
Sewer Meter	35.78(B)-8.72(V) *	35.78(B)-9.14(V)
Water Meter	22.29(B)-Tierd(V) *	22.29(B)-Tierd(V)
<b>Water Tiers</b>	<b>Water</b>	<b>Water</b>
0-20,000/0-30,000	3.78	3.78
20K - 40K/30K -60K	5.66	5.66
40K - 60K/60K - 80K	7.94	7.94
>60K/ >80k	11.11	11.11
<b>IRRIGATION</b>	<b>Water</b>	<b>Water</b>
0-20,000	5.66	5.66
20K - 40K	7.94	7.94
>40K	11.11	11.11

V=Variable Charge Per 1000 gallons used.

**Unimproved Lots**

Sewer	380
Water	295
Vacant Lot Charge	28.53

**Meters**

Metered Accts	3,341
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**B** CAPITAL BUDGET 2023 - 2024

<b>SEWER OPERATIONS - Capital Items</b>		<b>Est Cost</b>
Chief Joseph East Side Sewer Main Replacement		\$ 175,000
YC Pump Station Pump		75,000
Sewer Admin Building New Roof		80,000
Conductivity Probe		7,000
New Plant Project		15,000,000
New Sewer Truck		65,000
Sewer Plant Fiber Optic Line		65,000
Sewer Mains		100,000
Sewer Collection System Modeling		50,000
Computers		6,000
<b>TOTALS</b>		<b>\$ 15,623,000</b>
<b>Sources Funding for the Sewer Capital Projects and Items</b>		<b>Amounts</b>
FSB Loan		\$ 18,500,000
Plant Investment Charges Through 6/30/2023		\$ 1,723,738
Sewer Asset Replacement Fund		5,672,904
Projected Asset Replacement Additon 23-24		725,000
Sewer Restricted Operating Reserves		101,393
Plant Investment Charges 2023-2024		400,000
		0
Sewer Capital Projects and listed Items		(15,623,000)
<b>Balance Remaining to Sewer Capital Items</b>		<b>\$ 11,100,036</b>

<b>WATER OPERATIONS - Capital Items</b>		<b>Est Cost</b>
Chief Joseph Water Main Ext with new PRV		\$ 100,000
Back up Generator Hill & Cascade Booster Stations		50,000
Mueler Leak Detection		80,000
Land for New Water Tank		60,000
Additional Funds Well Project		65,000
New PRV - Mountain/Meadow Water Line		120,000
Stillwater Services with Pits		62,000
Production Well Meters: Cascade 6, Meadow 1 & 3, Sweetgrass Booster, & Mountain 2		70,000
Computers		6,000
Sioux Rd		110,000
Mountain Well Exploration		75,000
Fire Hydrant Replacements (5)		25,000
Cascade Mtn Village Improvements		96,000
<b>TOTALS</b>		<b>\$ 919,000</b>
<b>Sources Funding for the Water Capital Projects and Items</b>		<b>Amounts</b>
System Investment Charges 6-30-2023		\$ 228,909
Water Asset Replacement Fund		\$ 1,183,713
Projected Asset Replacement Additon 2023-2024		485,000
Water Restricted Operating Reserves		102,263
System Investment Charges 2023-2024		150,000
		0
Water Capital Projects and listed Items		(919,000)
<b>Balance Remaining to Water Capital Items</b>		<b>\$ 1,080,885</b>

**BIG SKY WATER & SEWER #363  
2023 - 2024 BUDGET**

March 8, 2024

**C**

**REVENUES**

**OPERATING REVENUES**

	BUDGET LAST YEAR 2022-2023 [ A ]	ACTUAL YEAR TO DATE Actual [ B ]	PROJECTED ACTUAL TO 6/30/2024 [ C ]	BUDGET 2023-2024 [ D ]	PROJECTED ACTUAL TO 22/23 Budget [ C ] ÷ [ A ]	23/24 BUDGET TO 22/23 BUDGET [ D ] ÷ [ A ]	23/24 BUDGET To 6/30/2024 Projected Actual [ C ] ÷ [ D ]
3020 · Sewer Wastewater User Charges	2,355,000	1,750,955	2,626,433	2,775,000	111.53%	117.83%	94.65%
3025 · Water User Charges	1,760,000	1,198,643	1,797,965	1,800,000	102.16%	102.27%	99.89%
3030 · Late Payment Fees	1,000	2,600	3,900	1,000	390.00%	100.00%	390.00%
3035 · Sewer Connection/Insp Fees	15,000	6,500	9,750	12,000	65.00%	80.00%	81.25%
3040 · Water Connection/Insp Fees	15,000	4,650	6,975	12,000	46.50%	80.00%	58.13%
3042 · Water Meters Issued	110,000	42,071	63,107	45,000	57.37%	40.91%	140.24%
3045 · Sewer Miscellaneous Income	35,000	11,226	16,840	10,000	48.11%	28.57%	168.40%
3046 · Water Misc. Inc/ Yellowstone Club Inc	152,250	102,389	153,584	103,000	100.88%	67.65%	149.11%
<b>TOTAL OPERATING REVENUE</b>	<b>4,443,250</b>	<b>3,119,035</b>	<b>4,678,553</b>	<b>4,758,000</b>	<b>105.30%</b>	<b>107.08%</b>	<b>98.33%</b>

**ORIGINAL**

**EXPENSES**

**OFFICE - GEN & ADM EXPENSES**

**DIRECTORS**

5001 · Meeting Expenses	1,925	655	983	1,925	51.07%	100.00%	51.07%
5002 · Directors Reimbursable Ex.	6,720	36,626	54,939	6,720	817.54%	100.00%	817.54%
<b>TOTAL</b>	<b>8,645</b>	<b>37,281</b>	<b>55,922</b>	<b>8,645</b>	<b>646.87%</b>	<b>100.00%</b>	<b>646.87%</b>

\* Per MCA 7-13-2273 - \$80 per month per director.

**ADMIN PERSONNEL**

5010 · Salaries	456,430	415,562	623,343	824,761	136.57%	180.60%	75.58%
5015 · Workers' Compensation Ins	3,059	2,958	4,437	3,604	145.04%	117.82%	123.11%
5020 · Employer P/R Medicare/457 Match	35,738	28,946	43,418	63,372	121.49%	177.32%	68.51%
5025 · Public Emp Ret Sys - Employer	42,475	39,319	58,979	77,277	138.86%	181.93%	76.32%
5030 · Employee Health Ins	77,857	63,762	95,643	116,697	122.85%	149.89%	81.96%
5031 · Long-Term, Short-Term Insurance	10,114	2,541	3,812	5,696	37.69%	56.32%	66.92%
5035 · Employee Education Ex	8,000	2,398	3,596	8,000	44.95%	100.00%	44.95%
5040 · Lucheons, Meetings, Etc.	1,500	3,661	5,492	1,500	366.11%	100.00%	366.11%
<b>TOTAL</b>	<b>635,173</b>	<b>559,147</b>	<b>838,720</b>	<b>1,100,907</b>	<b>132.05%</b>	<b>173.32%</b>	<b>76.18%</b>

**OFFICE**

5130 · Utilities - New Off-AmGas/N.W.E	6,000	4,112	6,168	6,250	102.81%	104.17%	98.69%
5135 · Janitorial	3,000	2,850	4,275	4,000	142.50%	133.33%	106.88%
5136 · Carpet Service - Am Linen	725	260	390	725	53.76%	100.00%	53.76%
5141 · Off Supplies/Copier Etc.	5,700	3,434	5,151	4,250	90.36%	74.56%	121.19%
5142 · Office Furn & Equipment	900	260	390	1,200	43.36%	133.33%	32.52%
5143 · Computer Software/Hdware	6,250	5,215	7,823	6,250	125.17%	100.00%	125.17%
5144 · Web Design/CC Web Payments	5,000	3,131	4,696	5,000	93.92%	100.00%	93.92%
5145 · Telephone	7,200	4,462	6,694	7,200	92.97%	100.00%	92.97%
5150 · Printing	250	0	0	250	0.00%	100.00%	0.00%
5155 · Postage - Shipping	2,100	1,577	2,366	2,100	112.67%	100.00%	112.67%
5160 · Advertising	600	1,100	1,650	600	275.00%	100.00%	275.00%
5165 · Insurance- PPE Both Water & Sewer	156,400	121,136	181,704	191,423	116.18%	122.39%	94.92%
5175 · Dues & Subscriptions	3,200	2,856	4,284	3,200	133.87%	100.00%	133.87%
5185 · Election Expenses	250	0	0	1,000	0.00%	400.00%	0.00%
5190 · Stmt Mailing-Postage, Forms etc	13,500	7,878	11,817	14,250	87.53%	105.56%	82.92%
<b>TOTAL</b>	<b>211,075</b>	<b>158,272</b>	<b>237,407</b>	<b>247,698</b>	<b>112.48%</b>	<b>117.35%</b>	<b>95.85%</b>

**VEHICLE**

5210 · Vehicle Gas & Oil	3,250	2,140	3,210	4,100	98.76%	126.15%	78.29%
5215 · Vehicle Repair & Maint	1,800	4	6	3,500	0.34%	194.44%	0.17%
5220 · Vehicle Insurance	3,815	1,680	2,520	4,200	66.06%	110.09%	60.00%
<b>TOTAL</b>	<b>8,865</b>	<b>3,824</b>	<b>5,736</b>	<b>11,800</b>	<b>64.70%</b>	<b>133.11%</b>	<b>48.61%</b>



**BIG SKY WATER & SEWER #363  
2023 - 2024 BUDGET**

March 8, 2024

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<b>PROFESSIONAL SERVICES</b>							
5310 · Legal Fees Associated Costs	10,000	3,372	5,058	10,000	50.58%	100.00%	50.58%
5311 · Legal Fees Attorney	200,000	155,906	233,858	200,000	116.93%	100.00%	116.93%
5315 · Computer/Telephone Maintenance	33,540	6,185	9,278	25,000	27.66%	74.54%	37.11%
5325 · Audit Ex	10,500	8,500	8,500	10,500	80.95%	100.00%	80.95%
5330 · GIS Mapping Ex	2,000	0	0	5,000	0.00%	250.00%	0.00%
5332 · Other Consulting Fees	100,000	52,328	78,492	100,000	78.49%	100.00%	78.49%
<b>TOTAL</b>	<b>356,040</b>	<b>226,291</b>	<b>335,186</b>	<b>350,500</b>	<b>94.14%</b>	<b>98.44%</b>	<b>95.63%</b>
<b>OTHER EXPENSES</b>							
5415 · Bank Service Charges	150	70	106	250	70.47%	166.67%	42.28%
5420 · State Annual Audit Filing Fee	2,500	2,500	3,750	2,500	150.00%	100.00%	150.00%
5430 · Miscellaneous	2,000	1,510	2,265	2,000	113.27%	100.00%	113.27%
5445 · Office Bldg - Repair & Maint	3,500	13,781	20,671	5,000	590.61%	142.86%	413.42%
<b>TOTAL</b>	<b>8,150</b>	<b>17,862</b>	<b>26,792</b>	<b>9,750</b>	<b>328.74%</b>	<b>119.63%</b>	<b>274.79%</b>
5495 · Annual Pension Expense	1	0	0	1	0.00%	100.00%	0.00%
<b>TOTAL OFFICE GENERAL &amp; ADM. EX</b>	<b>1,227,949</b>	<b>1,002,676</b>	<b>1,499,764</b>	<b>1,729,301</b>	<b>122.14%</b>	<b>140.83%</b>	<b>86.73%</b>
<b>D SEWER - GEN &amp; ADM EXPENSES</b>							
<b>PERSONNEL</b>							
6010 · Salaries	326,022	223,754	335,631	603,266	102.95%	185.10%	55.64%
6015 · Wages - Labor - Part Time	0	0	0	15,000	-	0.00%	0.00%
6020 · Workers' Compensation Ins Ex	5,880	4,166	6,248	22,018	106.27%	374.45%	28.38%
6025 · Employer P/R Medicare/457 Match	25,278	17,005	25,508	45,488	100.91%	179.95%	56.08%
6030 · Public Emp Ret Sys Ex	30,067	21,484	32,227	55,508	107.18%	184.61%	58.06%
6031 · Lont-Term, Short Term Insurance	4,688	2,575	3,863	6,261	82.40%	133.57%	61.69%
6035 · Employee Health Ins Ex	76,672	74,003	111,004	190,632	144.78%	248.63%	58.23%
6040 · Employee Education Ex	5,000	2,234	3,351	5,000	67.02%	100.00%	67.02%
<b>TOTAL</b>	<b>473,607</b>	<b>345,221</b>	<b>517,832</b>	<b>943,172</b>	<b>109.34%</b>	<b>199.15%</b>	<b>54.90%</b>
<b>GENERAL</b>							
6110 · Dues & Subscription Ex	800	305	458	800	57.19%	100.00%	57.19%
6115 · Telephone	5,800	3,812	5,718	5,800	98.59%	100.00%	98.59%
6130 · Office Supplies & Equip	1,000	771	1,157	1,000	115.70%	100.00%	115.70%
6132 · Publications-Swr	400	293	440	400	109.94%	100.00%	109.94%
<b>TOTAL</b>	<b>8,000</b>	<b>5,182</b>	<b>7,773</b>	<b>8,000</b>	<b>97.16%</b>	<b>100.00%</b>	<b>97.16%</b>
<b>TOTAL SEWER GENERAL &amp; ADM. EX</b>	<b>481,607</b>	<b>350,403</b>	<b>525,605</b>	<b>951,172</b>	<b>109.14%</b>	<b>197.50%</b>	<b>55.26%</b>
<b>E SEWER PLANT OPERATIONS</b>							
<b>VEHICLE</b>							
8110 · Fuel / Vehicles & Equip	12,500	8,741	13,112	10,000	104.90%	80.00%	131.12%
8115 · Vehicles - Repair/Maint	8,000	17,758	26,637	12,000	332.96%	150.00%	221.97%
8120 · Vehicle & Equip Insurance	6,865	3,296	4,943	7,170	72.01%	104.44%	68.94%
8125 · Fuel Backup Generators	100	0	0	100	0.00%	100.00%	0.00%
8130 · Fuel - Backhoe & Equip	1,200	1,501	2,251	2,200	187.60%	183.33%	102.33%
<b>TOTAL</b>	<b>28,665</b>	<b>31,295</b>	<b>46,943</b>	<b>31,470</b>	<b>163.76%</b>	<b>109.79%</b>	<b>149.17%</b>

ORIGINAL

**BIG SKY WATER & SEWER #363  
2023 - 2024 BUDGET**

March 8, 2024

	BUDGET LAST YEAR 2022-2023 [ A ]	ACTUAL YEAR TO DATE Actual [ B ]	PROJECTED ACTUAL TO 6/30/2024 [ C ]	BUDGET 2023-2024 [ D ]	PROJECTED ACTUAL TO 22/23 Budget [ C ] ÷ [ A ]	23/24 BUDGET TO 22/23 BUDGET [ D ] ÷ [ A ]	23/24 BUDGET To 6/30/2024 Projected Actual [ C ] ÷ [ D ]
ORIGINAL							
<b>OPERATING EXPENSES</b>							
8209 · Treatment Plant-Propane	22,500	23,529	35,294	34,000	156.86%	151.11%	103.81%
8210 · Filter Building - Propane Heat	16,000	11,257	16,885	32,000	105.53%	200.00%	52.77%
8211 · Force Main Pump Station Repairs (Repairs and M	0	0	0	0	-	-	-
8212 · Maint,Bld Blwrs-Recirc NWE	24,000	18,452	27,677	24,000	115.32%	100.00%	115.32%
8213 · Treatment Plant-NWE	75,000	70,240	105,359	75,000	140.48%	100.00%	140.48%
8214 · YMC Pump Stations NWE	90,000	65,428	98,142	110,000	109.05%	122.22%	89.22%
8215 · Filter Bld - NWE	42,000	31,064	46,595	42,000	110.94%	100.00%	110.94%
8230 · Chemicals-SBR	2,000	0	0	500	0.00%	25.00%	0.00%
8231 · Chemicals Chlorine Gas Filter Bld	51,000	30,705	46,057	35,000	90.31%	68.63%	131.59%
8235 · Chlorine Maintenance	1,000	0	0	1,000	0.00%	100.00%	0.00%
8240 · Chemicals-Aqua Hawk	47,000	28,416	42,625	21,000	90.69%	44.68%	202.97%
8245 · Chemicals Misc	1	0	0	250	0.00%	25000.00%	0.00%
8246 · Chemicals: YC/SPR Pond Chlorination	9,500	12,545	18,817	9,500	198.07%	100.00%	198.07%
8250 · Chemical-Other	20,000	0	0	500	0.00%	2.50%	0.00%
8255 · SBR Lab Sampling Supplies	750	20	29	750	3.93%	100.00%	3.93%
8256 · WW Testing Pipeline Baseline	800	0	0	800	0.00%	100.00%	0.00%
8257 · Lab Fees Wastewater Monitoring/GLWQD	60,000	41,108	61,662	65,000	102.77%	108.33%	94.86%
8260 · Lab Testing Equipment	2,000	2,767	4,150	4,000	207.52%	200.00%	103.76%
8265 · Compost Supplies	4,500	0	0	4,500	0.00%	100.00%	0.00%
8270 · Safety Equipment	1,500	1,862	2,793	1,500	186.20%	100.00%	186.20%
8275 · Operating Supplies	750	567	850	750	113.31%	100.00%	113.31%
8280 · MDEQ Discharge Permit Fees	0	0	0	0	-	-	-
<b>TOTAL</b>	<b>470,301</b>	<b>337,958</b>	<b>506,937</b>	<b>462,050</b>	<b>107.79%</b>	<b>98.25%</b>	<b>109.71%</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
8310 · Welding & Welding Supplies Sewer	500	0	0	500	0.00%	100.00%	0.00%
8311 · Sewer Repairs/Maintenance	50,000	29,458	44,187	65,000	88.37%	130.00%	67.98%
8312 · Recirc Building Maintenance	4,000	207	310	4,000	7.75%	100.00%	7.75%
8313 · Treatment Plant Repair/Maint.	15,000	16,132	24,198	15,000	161.32%	100.00%	161.32%
8315 · Filter Building Repair/Maint	10,000	378	567	20,000	5.67%	200.00%	2.83%
8316 · YC Pump Station/FM Maintenance	20,000	14,770	22,155	10,000	110.78%	50.00%	221.55%
8320 · Pond Maintenance/Inspection	3,500	6,000	9,000	6,000	257.14%	171.43%	150.00%
8322 · Pond Blowers/Pond Maintenance	7,500	11,852	17,778	12,000	237.04%	160.00%	148.15%
8325 · Irrigation Maintenance	15,000	6,660	9,990	30,000	66.60%	200.00%	33.30%
8330 · Trash Pickup	4,000	1,381	2,072	5,500	51.79%	137.50%	37.66%
8332 · Weed Control/Grounds Maint	3,500	0	0	3,500	0.00%	100.00%	0.00%
8335 · Tools & Tool Maintenance	3,500	6,947	10,420	4,500	297.71%	128.57%	231.55%
8340 · Equipment Rental-Other	500	0	0	500	0.00%	100.00%	0.00%
8345 · Cleaning - Sewer Lines	26,500	20,728	31,091	30,000	117.33%	113.21%	103.64%
8350 · Video Taping - Sewer Lines	500	0	0	15,000	0.00%	3000.00%	0.00%
<b>TOTAL</b>	<b>164,000</b>	<b>114,512</b>	<b>171,768</b>	<b>221,500</b>	<b>4.74%</b>	<b>135.06%</b>	<b>77.55%</b>
<b>PROFESSIONAL SERVICES</b>							
8354 · Safety Training	500	0	0	500	0.00%	100.00%	0.00%
8355 · Engineering	25,000	130,897	196,346	100,000	785.38%	400.00%	196.35%
<b>TOTAL</b>	<b>25,500</b>	<b>130,897</b>	<b>196,346</b>	<b>100,500</b>	<b>769.98%</b>	<b>394.12%</b>	<b>195.37%</b>
<b>MISCELLANEOUS</b>							
8410 · Sewer Miscellaneous Ex.	750	0	0	750	0.00%	100.00%	-
<b>TOTAL</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>750</b>	<b>0.00%</b>	<b>100.00%</b>	<b>-</b>
<b>ASSET DEPRECIATION</b>							
8595 · Depreciation - Sewer Assets	725,000	483,336	725,004	725,000	100.00%	100.00%	100.00%
<b>TOTAL</b>	<b>725,000</b>	<b>483,336</b>	<b>725,004</b>	<b>725,000</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

**BIG SKY WATER & SEWER #363  
2023 - 2024 BUDGET**

March 8, 2024

**SPECIAL PROJECTS**

8650 · Special Projects

TOTAL

**F TOTAL SEWER PLANT OPERATIONS EX**

**TOTAL SEWER OPERATION EXPENSES**

**WATER - GEN & ADM EXPENSES**

**OPERATIONS PERSONNEL**

7010 · Salaries

7015 · Wages

7020 · Part Time Labor

7025 · Worker's Comp Ins

7030 · Employer P/R Medicare/457 Match

7031 · Long Term, Short Term Insurance

7035 · Public Emp Ret Sys Exp

7040 · Employee Health Ins Exp

7045 · Employee Educ, Exp

TOTAL

**OPERATIONS GENERAL**

7110 · Dues & Subscriptions Exp

7115 · Telephone

7130 · Publications - Wtr

7135 · Office Supplies & Equip

7140 · P Wtr Sup Fees-PWS ID#MT0002385

TOTAL

**G TOTAL WATER GENERAL & ADM. EX**

**H WATER PLANT OPERATIONS**

**VEHICLES**

9110 · Fuel - Vehicles

9115 · Auto Repair & Maint

9120 · Vehicle Insurance Ex.

9125 · Fuel Booster St-Gen/Equip

9130 · Fuel - Backhoe & Equipment

TOTAL

**WATER SYSTEM OPERATING EXPENSES**

9211 · Utilities - NWE & Other

9215 · Chemicals

9220 · Lab Fees - Water Samples

9230 · Lab Testing Equip

9235 · Equip Purchases

9245 · Safety Equipment Ex

9247 · Garbage Pickup

9253 · Water Meter Repairs/Testing

TOTAL

	BUDGET LAST YEAR 2022-2023 [ A ]	ACTUAL YEAR TO DATE Actual [ B ]	PROJECTED ACTUAL TO 6/30/2024 [ C ]	BUDGET 2023-2024 [ D ]	PROJECTED ACTUAL TO 22/23 Budget [ C ] ÷ [ A ]	23/24 BUDGET TO 22/23 BUDGET [ D ] ÷ [ A ]	23/24 BUDGET To 6/30/2024 Projected Actual [ C ] ÷ [ D ]
8650 · Special Projects	250	0	0	250	0.00%	100.00%	-
TOTAL	250	0	0	250	0.00%	100.00%	-
<b>F TOTAL SEWER PLANT OPERATIONS EX</b>	<b>1,414,466</b>	<b>1,097,999</b>	<b>1,646,999</b>	<b>1,541,520</b>	<b>116.44%</b>	<b>108.98%</b>	<b>106.84%</b>
<b>TOTAL SEWER OPERATION EXPENSES</b>	<b>1,896,073</b>	<b>1,448,402</b>	<b>2,172,603</b>	<b>2,492,692</b>	<b>114.58%</b>	<b>131.47%</b>	<b>87.16%</b>
<b>WATER - GEN &amp; ADM EXPENSES</b>							
<b>OPERATIONS PERSONNEL</b>							
7010 · Salaries	353,504	214,946	322,419	500,331	91.21%	141.53%	64.44%
7015 · Wages	25,000	0	0	15,000	0.00%	60.00%	0.00%
7020 · Part Time Labor	5,000	0	0	5,000	0.00%	100.00%	0.00%
7025 · Worker's Comp Ins	6,457	5,309	7,964	18,725	123.34%	290.00%	42.53%
7030 · Employer P/R Medicare/457 Match	27,499	16,800	25,200	37,745	91.64%	137.26%	66.76%
7031 · Long Term, Short Term Insurance	4,736	1,994	2,991	4,878	63.15%	103.01%	61.30%
7035 · Public Emp Ret Sys Exp	32,682	23,947	35,920	46,026	109.91%	140.83%	78.04%
7040 · Employee Health Ins Exp	75,366	64,387	96,581	131,805	128.15%	174.89%	73.28%
7045 · Employee Educ, Exp	8,000	884	1,325	8,000	16.57%	100.00%	16.57%
TOTAL	538,244	328,266	492,399	767,511	91.48%	142.60%	64.16%
<b>OPERATIONS GENERAL</b>							
7110 · Dues & Subscriptions Exp	2,200	2,550	3,825	2,200	173.86%	100.00%	173.86%
7115 · Telephone	8,700	5,794	8,690	8,700	99.89%	100.00%	99.89%
7130 · Publications - Wtr	300	293	440	300	146.59%	100.00%	146.59%
7135 · Office Supplies & Equip	1,500	307	460	1,500	30.69%	100.00%	30.69%
7140 · P Wtr Sup Fees-PWS ID#MT0002385	4,700	5,060	5,060	4,700	107.66%	100.00%	107.66%
TOTAL	17,400	14,004	18,475	17,400	106.18%	100.00%	106.18%
<b>G TOTAL WATER GENERAL &amp; ADM. EX</b>	<b>555,644</b>	<b>342,270</b>	<b>510,875</b>	<b>784,911</b>	<b>91.94%</b>	<b>141.26%</b>	<b>65.09%</b>
<b>H WATER PLANT OPERATIONS</b>							
<b>VEHICLES</b>							
9110 · Fuel - Vehicles	15,000	7,675	11,512	18,000	76.75%	120.00%	63.96%
9115 · Auto Repair & Maint	8,500	8,612	12,918	12,000	151.98%	141.18%	107.65%
9120 · Vehicle Insurance Ex.	5,112	3,408	5,112	9,555	100.00%	186.91%	53.50%
9125 · Fuel Booster St-Gen/Equip	3,000	0	0	3,000	0.00%	100.00%	0.00%
9130 · Fuel - Backhoe & Equipment	1,000	0	0	1,000	0.00%	100.00%	0.00%
TOTAL	32,612	19,695	29,542	43,555	90.59%	133.56%	67.83%
<b>WATER SYSTEM OPERATING EXPENSES</b>							
9211 · Utilities - NWE & Other	171,000	109,656	164,484	165,000	96.19%	96.49%	99.69%
9215 · Chemicals	750	0	0	750	0.00%	100.00%	0.00%
9220 · Lab Fees - Water Samples	3,500	2,052	3,078	7,000	87.94%	200.00%	43.97%
9230 · Lab Testing Equip	750	193	289	750	38.51%	100.00%	38.51%
9235 · Equip Purchases	750	0	0	750	0.00%	100.00%	0.00%
9245 · Safety Equipment Ex	1,500	1,055	1,582	1,500	105.49%	100.00%	105.49%
9247 · Garbage Pickup	4,000	1,809	2,714	5,500	67.84%	137.50%	49.34%
9253 · Water Meter Repairs/Testing	250	0	0	250	0.00%	100.00%	0.00%
TOTAL	182,500	114,764	172,146	181,500	94.33%	99.45%	94.85%

ORIGINAL



**BIG SKY WATER & SEWER #363  
2023 - 2024 BUDGET**

March 8, 2024

	BUDGET LAST YEAR 2022-2023 [ A ]	ACTUAL YEAR TO DATE Actual [ B ]	PROJECTED ACTUAL TO 6/30/2024 [ C ]	BUDGET 2023-2024 [ D ]	PROJECTED ACTUAL TO 22/23 Budget [ C ] ÷ [ A ]	23/24 BUDGET TO 22/23 BUDGET [ D ] ÷ [ A ]	23/24 BUDGET To 6/30/2024 Projected Actual [ C ] ÷ [ D ]	
<b>REPAIRS &amp; MAINTENANCE</b>								
9301 - Repairs - Distribution System	130,000	138,734	208,101	130,000	160.08%	100.00%	160.08%	
9302 - Repairs - Wells	15,000	990	1,485	22,000	9.90%	146.67%	6.75%	
9303 - Repairs - Booster Stations	10,000	5,647	8,470	10,000	84.70%	100.00%	84.70%	
9304 - Repairs - Water Tanks	2,500	4,777	7,165	2,500	286.62%	100.00%	286.62%	
9305 - Repairs - Telemetry	2,000	0	0	2,000	0.00%	100.00%	0.00%	
9306 - Repairs - SPR	250	0	0	250	0.00%	100.00%	0.00%	
9316 - Maint Bldg-Repairs & Maint	2,250	1,179	1,769	3,250	78.63%	144.44%	54.44%	
9324 - Generator Semi Annual Check-Up	7,000	0	0	7,000	0.00%	100.00%	0.00%	
9325 - PRV Maintenance	750	20,422	30,633	750	4084.45%	100.00%	4084.45%	
9330 - Tools & Tool Maint	5,500	12,966	19,449	5,500	353.61%	100.00%	353.61%	
9335 - Equipment Rental	1,000	0	0	1,000	0.00%	100.00%	0.00%	
<b>TOTAL</b>	<b>176,250</b>	<b>184,715</b>	<b>277,073</b>	<b>184,250</b>	<b>157.20%</b>	<b>104.54%</b>	<b>150.38%</b>	
<b>PROFESSIONAL SERVICES</b>								
9311 - Leak Detection	550	1,536	2,304	550	418.91%	100.00%	418.91%	
9320 - Tank Inspection/Cleaning	3,650	0	0	3,650	0.00%	100.00%	0.00%	
9416 - Water Rights-Legal	5,500	0	0	5,500	0.00%	100.00%	0.00%	
9417 - Engineering	40,000	20,263	30,394	40,000	75.98%	100.00%	75.98%	
9430 - Water Modeling	1,000	0	0	1,000	0.00%	100.00%	0.00%	
9435 - Water Meter Sensus Support	29,500	16,074	24,111	29,500	81.73%	100.00%	81.73%	
<b>TOTAL</b>	<b>80,200</b>	<b>37,873</b>	<b>56,809</b>	<b>80,200</b>	<b>70.83%</b>	<b>100.00%</b>	<b>70.83%</b>	
<b>SPECIAL PROJECTS</b>								
9415 - Special Projects - Other	500	0	0	500	0.00%	100.00%	-	
<b>TOTAL</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0.00%</b>	<b>100.00%</b>	<b>-</b>	
<b>MISCELLANEOUS</b>								
9410 - Misc Expense - Water	750	550	825	750	110.00%	100.00%	110.00%	
<b>TOTAL</b>	<b>750</b>	<b>550</b>	<b>825</b>	<b>750</b>	<b>110.00%</b>	<b>100.00%</b>	<b>110.00%</b>	
<b>ASSET DEPRECIATION</b>								
9595 - Depreciation - Water Assets	485,000	323,336	485,004	485,000	100.00%	100.00%	100.00%	
<b>TOTAL</b>	<b>485,000</b>	<b>323,336</b>	<b>485,004</b>	<b>485,000</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	
<b>I</b>	<b>TOTAL WATER PLANT OPERATIONS EX</b>	<b>957,812</b>	<b>680,933</b>	<b>1,021,399</b>	<b>975,755</b>	<b>106.64%</b>	<b>101.87%</b>	<b>104.68%</b>
<b>J</b>	<b>TOTAL WATER OPERATING EXPENSES</b>	<b>1,513,456</b>	<b>1,023,202</b>	<b>1,532,273</b>	<b>1,760,666</b>	<b>101.24%</b>	<b>116.33%</b>	<b>87.03%</b>
	7745 - (Gain)/Loss-Disposition - Assets	0	0	0				
	7746 - (Gain)/Loss - Other	0	0	0				
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>K</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>4,637,479</b>	<b>3,474,280</b>	<b>5,204,640</b>	<b>5,982,659</b>	<b>112.23%</b>	<b>129.01%</b>	<b>87.00%</b>
<b>L</b>	<b>NON-OPERATING REVENUES</b>							
<b>REVENUES - SEWER</b>								
	4010 - Resort Tax Bond Payment	2,852,719	2,995,335	4,493,003	2,995,335	157.50%	105.00%	150.00%
	4012 - Resort Tax Other	60,000	0	0	560,000	0.00%	933.33%	-
	4013 - Madison Co. Tax Receipts Sewer Bonds	434,400	55,581	83,371	0	19.19%	0.00%	#DIV/0!
	4014 - Gallatin Co. Tax Receipts Sewer Bonds	433,100	35,258	52,887	0	12.21%	0.00%	#DIV/0!
	4015 - Snow Making Pilot Project	0	0	0	0	-	-	-
	4020 - Sewer Int Income RESTRICTED	20,000	242,016	363,025	150,000	1815.12%	750.00%	242.02%

ORIGINAL



**BIG SKY WATER & SEWER #363  
2023 - 2024 BUDGET**

March 8, 2024

	BUDGET LAST YEAR 2022-2023 [ A ]	ACTUAL YEAR TO DATE Actual [ B ]	PROJECTED ACTUAL TO 6/30/2024 [ C ]	BUDGET 2023-2024 [ D ]	PROJECTED ACTUAL TO 22/23 Budget [ C ] ÷ [ A ]	23/24 BUDGET TO 22/23 BUDGET [ D ] ÷ [ A ]	23/24 BUDGET To 6/30/2024 Projected Actual [ C ] ÷ [ D ]
4025 · Sewer Int Income-UNRESTRICTED	30,000	48,268	72,401	30,000	241.34%	100.00%	241.34%
4030 · Sewer Plant Investment Fees	400,000	584,619	876,929	400,000	219.23%	100.00%	219.23%
4031 · Spanish Peaks PIC Fees	0	0	0	0	-	-	-
4035 · Boyne Settlement Funds	0	0	0	0	-	-	-
4040 · Non-Oper Inc Sewer - Other	100	613,651	0	100	0.00%	100.00%	-
<b>TOTAL</b>	<b>4,230,319</b>	<b>4,574,728</b>	<b>5,941,615</b>	<b>4,135,435</b>	<b>140.45%</b>	<b>97.76%</b>	<b>143.68%</b>
<b>REVENUES - WATER</b>							
4110 · Resort Tax Bond Payment	0	0	0	0	-	-	-
4112 · Resort Tax Other	0	0	0	0	-	-	-
4113 · Madison Co. Tax Receipts Water Bonds	220,000	118,958	178,436	143,000	81.11%	65.00%	124.78%
4114 · Gallatin Co. Tax Receipts Water Bonds	265,000	210,312	315,468	181,000	119.04%	68.30%	174.29%
4120 · Water Int Income RESTRICTED	4,000	45,926	68,888	30,000	1722.21%	750.00%	229.63%
4125 · Water Int Income-UNRESTRICTED	1,200	980	1,470	1,000	122.47%	83.33%	146.96%
4130 · Water System Investment Fees	150,000	144,093	216,140	150,000	144.09%	100.00%	144.09%
4135 · Non-Oper Inc Water-Other	2,000	9,268	13,902	2,000	695.12%	100.00%	695.12%
<b>TOTAL</b>	<b>642,200</b>	<b>529,536</b>	<b>794,305</b>	<b>507,000</b>	<b>123.68%</b>	<b>78.95%</b>	<b>156.67%</b>
<b>TOTAL NON-OPER. REVENUE</b>	<b>4,872,519</b>	<b>5,104,265</b>	<b>6,735,920</b>	<b>4,642,435</b>	<b>138.24%</b>	<b>95.28%</b>	<b>145.09%</b>
<b>DONATED CAPITAL ASSETS</b>							
4045 · Donated Capital Assets Sewer	75,000	4,000	4,000	75,000	5.33%	100.00%	5.33%
4145 · Donated Capital Assets Water	75,000	0	0	75,000	0.00%	100.00%	0.00%
<b>TOTAL DONATED CAPITAL ASSETS</b>	<b>150,000</b>	<b>4,000</b>	<b>4,000</b>	<b>150,000</b>	<b>2.67%</b>	<b>100.00%</b>	<b>2.67%</b>
<i>New water &amp; sewer extensions from developers</i>							
<b>NON-OPERATING EXPENSES</b>							
<b>EXPENSES SEWER</b>							
4210 · SRF - Interest Expense	49,000	15,944	23,916	23,913	48.81%	48.80%	100.01%
4211 · FSB Int Exp	0	485,273	727,909	1,311,380	-	-	55.51%
4215 · Resort Tax - Other	60,000	0	0	60,000	0.00%	100.00%	0.00%
4220 · Misc Non Operating Exp	4,500	4,000	6,000	4,500	133.33%	100.00%	133.33%
4226 · Canyon Study Dist Contribution	0	0	0	0	-	-	-
<b>TOTAL</b>	<b>113,500</b>	<b>505,217</b>	<b>757,825</b>	<b>1,399,793</b>	<b>667.69%</b>	<b>1233.30%</b>	<b>54.14%</b>
<b>EXPENSES - WATER</b>							
4310 · SRF Interest Expense	40,000	15,120	22,680	22,680	56.70%	56.70%	100.00%
4311 · DEQ - Wtr Quality Study	0	0	0	0	-	-	-
4312 · Misc Non Operating Exp	4,500	13,268	19,902	4,500	442.28%	100.00%	442.28%
4313 · Water Metering Ex.	0	0	0	0	-	-	-
<b>TOTAL</b>	<b>44,500</b>	<b>28,388</b>	<b>42,582</b>	<b>27,180</b>	<b>95.69%</b>	<b>61.08%</b>	<b>156.67%</b>
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>158,000</b>	<b>533,605</b>	<b>800,407</b>	<b>1,426,973</b>	<b>506.59%</b>	<b>903.15%</b>	<b>56.09%</b>

ORIGINAL

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**BIG SKY WATER & SEWER #363  
2023 - 2024 BUDGET**

March 8, 2024

BUDGET LAST YEAR 2022-2023 [ A ]	ACTUAL YEAR TO DATE Actual [ B ]	PROJECTED ACTUAL TO 6/30/2024 [ C ]	BUDGET 2023-2024 [ D ]	PROJECTED ACTUAL TO 22/23 Budget [ C ] ÷ [ A ]	23/24 BUDGET TO 22/23 BUDGET [ D ] ÷ [ A ]	23/24 BUDGET To 6/30/2024 Projected Actual [ C ] ÷ [ D ]
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ORIGINAL

**N SUMMARY - OPERATING AND NON-OPERATING REVENUES AND EXPENSES**

OPERATING REVENUES	4,443,250	3,119,035	4,678,553	4,758,000	105.30%	107.08%	98.33%
OPERATING EXPENSES	(4,637,479)	(3,474,280)	(5,204,640)	(5,982,659)	112.23%	129.01%	87.00%
OPERATING RESERVES	0	0	0	0	0.00%	0.00%	0.00%
NET OPERATING REV	(194,229)	(355,245)	(526,088)	(1,224,659)	270.86%	630.52%	42.96%

**NON-OPERATING SUMMARY**

NON-OPERATING REV	4,872,519	5,104,265	6,735,920	4,642,435	138.24%	95.28%	145.09%
NON-OPER EXPENSE	(158,000)	(533,605)	(800,407)	(1,426,973)	506.59%	903.15%	56.09%
NET NON-OPERATING REV	4,714,519	4,570,660	5,935,512	3,215,462	125.90%	68.20%	184.59%

**O SUMMARY - TOTAL REVENUES AND EXPENSES**

TOTAL REVENUES	9,315,769	8,223,300	11,414,472	9,400,435	122.53%	100.91%	121.42%
TOTAL EXPENSES	(4,795,479)	(4,007,885)	(6,005,048)	(7,409,632)	125.22%	154.51%	81.04%
TOTAL NET REVENUES	4,520,290	4,215,415	5,409,425	1,990,803	119.67%	44.04%	271.72%
TOTAL CAPITAL CONTRIBUTIONS	150,000	4,000	6,000	150,000	4.00%	100.00%	4.00%
NET INCOME	4,670,290	4,219,415	5,415,425	2,140,803	115.95%	45.84%	252.96%

**BIG SKY WATER & SEWER #363  
2023 - 2024 BUDGET**

March 8, 2024

BUDGET LAST YEAR 2022-2023 [ A ]	ACTUAL YEAR TO DATE Actual [ B ]	PROJECTED ACTUAL TO 6/30/2024 [ C ]	BUDGET 2023-2024 [ D ]	PROJECTED ACTUAL TO 22/23 Budget [ C ] ÷ [ A ]	23/24 BUDGET TO 22/23 BUDGET [ D ] ÷ [ A ]	23/24 BUDGET To 6/30/2024 Projected Actual [ C ] + [ D ]
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**P SUMMARY - GEN & ADM, SEWER, WATER, OPERATIONS**

ORIGINAL

<b>SEWER - OPERATING REVENUE</b>	2,405,500	1,769,981	2,654,972	2,797,500	110.37%	116.30%	94.91%
OFFICE GEN & ADM EX 1/2	(613,975)	(501,338)	(749,882)	(864,650)	122.14%	140.83%	86.73%
SEWER GEN & ADM EX	(481,607)	(350,403)	(525,605)	(951,172)	109.14%	197.50%	55.26%
SEWER PLANT OPER EX	(1,414,466)	(1,097,999)	(1,646,999)	(1,541,520)	116.44%	108.98%	106.84%
GAIN/(LOSS) ASSETS	0	0	0	0			
NET SEWER OPER REV	(104,548)	(179,759)	(267,513)	(559,843)	255.88%	-535.49%	47.78%

<b>WATER - OPERATING REVENUE</b>	2,037,750	1,349,054	2,023,581	1,960,500	99.30%	96.21%	103.22%
OFFICE GEN & ADM EX 1/2	(613,975)	(501,338)	(749,882)	(864,650)	122.14%	140.83%	86.73%
WATER GEN & ADM EX	(555,644)	(342,270)	(510,875)	(784,911)	91.94%	141.26%	65.09%
WATER PLANT OPER EX	(957,812)	(680,933)	(1,021,399)	(975,755)	106.64%	101.87%	104.68%
NET WATER OPER REV	(89,681)	(175,487)	(258,575)	(664,816)	-288.33%	-741.31%	38.89%