

**OPERATING BUDGET  
BIG SKY COUNTY WATER & SEWER DISTRICT NO. 363  
2021/2022 Annual Budget**

ORIGINAL

July 1, 2021 through June 30, 2022

**TABLE OF CONTENTS**

SECTION	PAGE
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 amended budget was duly adopted by the Board of Directors of the District at a regular meeting on November 16, 2021

  
 \_\_\_\_\_  
 Dick Fast, Secretary

Amended 11-16-21

ORIGINAL

OPERATING BUDGET  
BIG SKY COUNTY WATER & SEWER DISTRICT NO. 363  
2021/2022 Annual Budget

July 1, 2021 through June 30, 2022

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 amended budget was duly adopted by the Board of Directors of the District at a regular meeting on November 16, 2021

\_\_\_\_\_  
Dick Fast, Secretary

**BIG SKY COUNTY WATER & SEWER DISTRICT NO. 363  
2021/2022 BUDGET**

**ORIGINAL**

**A**

**BUDGET SUMMARY**

**SEWER OPERATIONS**

OPERATING REVENUE	2,151,500
NON-OPERATING REVENUE	4,041,298
<u>TOTAL REVENUE</u>	<u>6,192,798</u>
1/2 GENERAL & ADMIN EX	652,034
SEWER OPERATING EX	1,774,440
NON-OPERATING EXPENSES	43,000
<u>TOTAL EXPENSES</u>	<u>2,469,474</u>
NET REVENUES	3,723,324
LESS PRIN PMT-SRF LOANS	(827,000)
LESS CAPITAL PAYMENTS	(35,107,000)
NON-CASH DEPRECIATION	700,000
<u>NET TO SWR RESERVES</u>	<u>(31,510,676)</u>

Proposed Monthly User Rates		
Dept	2021-2022	Commercial
Sewer SFE	28.22	27.85
Water SFE	20.55	20.55
Sewer Meter	29.63(B)-7.22(V) *	29.63(B)-7.57(V)
Water Meter	18.46(B)-Tierd(V) *	18.46(B)-Tierd(V)
<b>Water Tiers</b>	<b>Water</b>	<b>Water</b>
0-20,000/0-30,000	3.13	3.13
20K - 40K/30K -60K	4.69	4.69
40K - 60K/60K - 80K	6.57	6.57
>60K/ >80k	9.20	9.20
<b>IRRIGATION</b>	<b>Water</b>	<b>Water</b>
0-20,000	4.69	4.69
20K - 40K	6.57	6.57
>40K	9.20	9.20

V=Variable Charge Per 1000 gallons used.

Unimproved Lots	
Sewer	431
Water	316
Vacant Lot Charge	15.76

Meters	
Metered Accts	3,081

**WATER OPERATIONS**

OPERATING REVENUE	1,706,500
NON-OPERATING REVENUE	588,738
<u>TOTAL REVENUE</u>	<u>2,295,238</u>
1/2 GENERAL & ADMIN EX	652,034
OPERATING EXPENSES	1,344,188
NON-OPERATING EXPENSES	49,250
<u>TOTAL EXPENSES</u>	<u>2,045,472</u>
NET REVENUES	249,766
LESS PRIN PMT-SRF LOANS	(434,000)
LESS CAPITAL PAYMENTS	(841,000)
NON-CASH DEPRECIATION	475,000
<u>NET TO WTR RESERVES</u>	<u>(550,234)</u>
NET TO RESERVES	<u>(32,060,909)</u>

**B****CAPITAL BUDGET 2021 - 2022**

ORIGINAL

<b>SEWER OPERATIONS - Capital Items</b>	<b>Est Cost</b>
Sewer Manholes Project	\$ 78,000
Manhole Monitoring Devices	20,000
Sewer Model	89,000
New Plant Project	34,800,000
Sewer Mains	100,000
Sewer Collection System Modeling	20,000
<b>TOTALS</b>	<b>\$ 35,107,000</b>
<b>Sources of Funding for the Sewer Capital Projects and Items</b>	<b>Amounts</b>
FSB Loan	\$ 42,715,929
Plant Investment Charges Through 6/30/2021	\$ 600,369
Sewer Asset Replacement Fund	7,651,294
Projected Asset Replacement Additon 21-22	700,000
Sewer Restricted Operating Reserves	512,629
Plant Investment Charges 2021-2022	400,000
Rates/Capital Component of Rate Structure (currently no new capital in rates)	0
Sewer Capital Projects and listed Items	(35,107,000)
<b>Balance Remaining to Sewer Capital Items</b>	<b>\$ 17,073,221</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
Western Groundwater Estimate for Well Enhancements - Waiting on Estimate	
Land for New Water Tank	100,000
Additional Funds Well Project	<b>65,000</b>
New PRV - Mountain/Meadow Water Line	60,000
Water Mains - Hill Condos	100,000
Production Well Meters: Cascade 6, Meadow 1 & 3, Sweetgrass Booster, & Mountain 2	70,000
Cascade Well 5 & 6 VFD & Pump Replacement	0
Mountain Well Exploration	175,000
Fire Hydrant Replacements (5)	25,000
Cascade Mtn Village Improvements	96,000
<b>TOTALS</b>	<b>\$ 841,000</b>
<b>Sources of Funding for the Water Capital Projects and Items</b>	<b>Amounts</b>
System Investment Charges 6-30-2021	\$ 2,218,122
Water Asset Replacement Fund	\$ 1,826,718
Projected Asset Replacement Additon 2021-2022	475,000
Water Restricted Operating Reserves	199,422
System Investment Charges 2021-2022	90,000
Water Capital Projects and listed Items	(841,000)
<b>Balance Remaining to Water Capital Items</b>	<b>\$ 3,878,263</b>

**BIG SKY WATER & SEWER #363  
2021 - 2022 BUDGET**

November 9, 2021

	BUDGET LAST YEAR 2020-2021 [ A ]	ACTUAL YEAR TO DATE Actual [ B ]	PROJECTED ACTUAL TO 6/30/2021 [ C ]	BUDGET 2021-2022 [ D ]	PROJECTED ACTUAL TO 20/21 Budget [ C ] ÷ [ A ]	21/22 BUDGET TO 20/21 BUDGET [ D ] ÷ [ A ]	21/22 BUDGET To 6/30/2021 Projected Actual [ D ] ÷ [ C ]
<b>REVENUES</b>							
<b>OPERATING REVENUES</b>							
3020 · Sewer Wastewater User Charges	1,925,000	1,660,469	2,213,959	2,125,000	115.01%	110.39%	95.98%
3025 · Water User Charges	1,300,000	1,214,427	1,619,236	1,500,000	124.56%	115.38%	92.64%
3030 · Late Payment Fees	1,000	0	0	1,000	0.00%	100.00%	#DIV/0!
3035 · Sewer Connection/Insp Fees	11,000	20,475	27,300	11,000	248.18%	100.00%	40.29%
3040 · Water Connection/Insp Fees	11,000	17,650	23,533	11,000	213.94%	100.00%	46.74%
3042 · Water Meters Issued	50,000	109,822	146,429	50,000	292.86%	100.00%	34.15%
3045 · Sewer Miscellaneous Income	15,000	27,217	36,290	15,000	241.93%	100.00%	41.33%
3046 · Water Misc. Incl/ Yellowstone Club Inc	145,000	108,154	144,206	145,000	99.45%	100.00%	100.55%
<b>TOTAL OPERATING REVENUE</b>	<b>3,458,000</b>	<b>3,158,214</b>	<b>4,210,952</b>	<b>3,858,000</b>	<b>121.77%</b>	<b>111.57%</b>	<b>91.62%</b>
<b>EXPENSES</b>							
<b>OFFICE - GEN &amp; ADM EXPENSES</b>							
<b>DIRECTORS</b>							
5001 · Meeting Expenses	1,925	318	424	1,925	22.02%	100.00%	454.04%
5002 · Directors Reimbursable Ex.	6,720	0	0	6,720	0.00%	100.00%	#DIV/0!
<b>TOTAL</b>	<b>8,645</b>	<b>318</b>	<b>424</b>	<b>8,645</b>	<b>4.90%</b>	<b>100.00%</b>	<b>2039.04%</b>
* Per MCA 7-13-2273 - \$80 per month per director.							
<b>ADMIN PERSONNEL</b>							
5010 · Salaries	282,444	233,505	311,340	343,691	110.23%	121.60%	110.39%
5015 · Workers' Compensation Ins	1,500	1,384	1,845	1,752	123.00%	116.79%	94.95%
5020 · Employer P/R Medicare/457 Match	20,852	18,185	24,246	26,359	116.28%	126.41%	108.71%
5025 · Public Emp Ret Sys - Employer	25,539	22,038	29,385	31,115	115.06%	121.83%	105.89%
5030 · Employee Health Ins	80,628	69,988	93,317	93,955	115.74%	116.53%	100.68%
5031 · Long-Term, Short-Term Insurance	7,806	6,001	8,002	10,885	102.51%	139.45%	136.03%
5035 · Employee Education Ex	8,000	292	390	8,000	4.87%	100.00%	2052.83%
5040 · Luchcons, Meetings, Etc.	1,500	1,759	2,346	1,500	156.38%	100.00%	63.94%
<b>TOTAL</b>	<b>428,270</b>	<b>353,153</b>	<b>470,871</b>	<b>517,257</b>	<b>109.95%</b>	<b>120.78%</b>	<b>109.85%</b>
<b>OFFICE</b>							
5130 · Utilities - New Off-AmGas/N,W,E	5,000	4,037	5,383	5,000	107.65%	100.00%	92.89%
5135 · Janitorial	2,800	1,846	2,462	2,800	87.92%	100.00%	113.73%
5136 · Carpet Service - Am Linen	725	348	463	725	63.93%	100.00%	156.43%
5141 · Off Supplies/Copier Etc.	4,250	4,852	6,470	5,700	152.22%	134.12%	88.10%
5142 · Office Furn & Equipment	900	2,011	2,681	900	297.90%	100.00%	33.57%
5143 · Computer Software/Hdware	4,500	6,159	8,212	6,250	182.50%	138.89%	76.10%
5144 · Web Design/CC Web Payments	3,500	11,885	15,847	15,000	452.76%	428.57%	94.66%
5145 · Telephone	6,500	6,145	8,194	6,500	126.06%	100.00%	79.33%
5150 · Printing	250	0	0	250	0.00%	100.00%	-
5155 · Postage - Shipping	2,100	1,687	2,250	2,100	107.13%	100.00%	93.34%
5160 · Advertising	600	22	29	600	4.89%	100.00%	2045.45%
5165 · Insurance- PPE Both Water & Sewer	73,387	47,180	62,907	74,520	85.72%	101.54%	118.46%
5175 · Dues & Subscriptions	2,200	2,002	2,669	2,200	121.34%	100.00%	82.41%
5185 · Election Expenses	250	0	0	250	0.00%	100.00%	-
5190 · Stmt Mailing-Postage, Forms etc	12,500	9,720	12,960	12,500	103.68%	100.00%	96.45%
<b>TOTAL</b>	<b>119,462</b>	<b>97,895</b>	<b>130,527</b>	<b>135,295</b>	<b>109.26%</b>	<b>113.25%</b>	<b>103.65%</b>
<b>VEHICLE</b>							
5210 · Vehicle Gas & Oil	2,650	1,587	2,116	2,650	79.86%	100.00%	125.22%
5215 · Vehicle Repair & Maint	1,800	8	11	1,800	0.59%	100.00%	16875.00%
5220 · Vehicle Insurance	2,200	1,790	2,387	2,520	108.48%	114.55%	105.59%
<b>TOTAL</b>	<b>6,650</b>	<b>3,385</b>	<b>4,514</b>	<b>6,970</b>	<b>67.87%</b>	<b>104.81%</b>	<b>154.42%</b>

ORIGINAL

C

**BIG SKY WATER & SEWER #363  
2021 - 2022 BUDGET**

November 9, 2021

**PROFESSIONAL SERVICES**

	BUDGET LAST YEAR 2020-2021 [ A ]	ACTUAL YEAR TO DATE Actual [ B ]	PROJECTED ACTUAL TO 6/30/2021 [ C ]	BUDGET 2021-2022 [ D ]	PROJECTED ACTUAL TO 20/21 Budget [ C ] ÷ [ A ]	21/22 BUDGET TO 20/21 BUDGET [ D ] ÷ [ A ]	21/22 BUDGET To 6/30/2021 Projected Actual [ D ] ÷ [ C ]
5310 · Legal Fees Associated Costs	5,000	10,642	14,190	5,000	283.79%	100.00%	35.24%
5311 · Legal Fees Attorney	20,000	304,855	406,474	600,000	2032.37%	3000.00%	147.61%
5315 · Computer/Telephone Maintenance	7,500	11,195	14,927	14,000	199.02%	186.67%	93.79%
5325 · Audit Ex	8,000	8,250	8,250	8,500	103.13%	106.25%	103.03%
5330 · GIS Mapping Ex	4,000	13	18	2,000	0.44%	50.00%	11406.84%
5332 · Other Consulting Fees	1,000	0	0	1,000	0.00%	100.00%	-
<b>TOTAL</b>	<b>45,500</b>	<b>334,956</b>	<b>443,857</b>	<b>630,500</b>	<b>975.51%</b>	<b>1385.71%</b>	<b>142.05%</b>

**OTHER EXPENSES**

5415 · Bank Service Charges	200	42	56	200	28.11%	100.00%	355.79%
5420 · State Annual Audit Filing Fee	1,700	1,700	2,267	1,700	133.33%	100.00%	75.00%
5430 · Miscellaneous	1,000	1,699	2,265	1,000	226.54%	100.00%	44.14%
5445 · Office Bldg - Repair & Maint	2,500	14,638	19,517	2,500	780.68%	100.00%	12.81%
<b>TOTAL</b>	<b>5,400</b>	<b>18,079</b>	<b>24,105</b>	<b>5,400</b>	<b>446.39%</b>	<b>100.00%</b>	<b>22.40%</b>

5495 · Annual Pension Expense	0	0	0	0	#DIV/0!	#DIV/0!	-
-------------------------------	---	---	---	---	---------	---------	---

<b>TOTAL OFFICE GENERAL &amp; ADM. EX</b>	<b>613,926</b>	<b>807,786</b>	<b>1,074,298</b>	<b>1,304,067</b>	<b>174.99%</b>	<b>212.41%</b>	<b>121.39%</b>
---	----------------	----------------	------------------	------------------	----------------	----------------	----------------

**D SEWER - GEN & ADM EXPENSES**

**PERSONNEL**

6010 · Salaries	203,119	135,453	180,604	329,150	88.92%	162.10%	182.25%
6015 · Wages - Labor - Part Time	0	0	0	0	-	0.00%	-
6020 · Workers' Compensation Ins Ex	3,449	3,180	4,240	5,570	122.94%	161.51%	131.37%
6025 · Employer P/R Medicare/457 Match	15,449	10,579	14,106	25,197	91.31%	163.10%	178.63%
6030 · Public Emp Ret Sys Ex	18,143	12,607	16,809	29,759	92.65%	164.03%	177.04%
6031 · Long-Term, Short Term Insurance	5,510	3,195	4,261	6,728	77.32%	122.10%	157.92%
6035 · Employee Health Ins Ex	65,326	53,848	71,798	79,351	109.91%	121.47%	110.52%
6040 · Employee Education Ex	5,000	85	113	5,000	2.27%	100.00%	4411.76%
<b>TOTAL</b>	<b>315,996</b>	<b>218,948</b>	<b>291,930</b>	<b>480,754</b>	<b>92.38%</b>	<b>152.14%</b>	<b>164.68%</b>

**GENERAL**

6110 · Dues & Subscription Ex	800	150	200	800	25.00%	100.00%	400.00%
6115 · Telephone	5,500	4,099	5,465	5,500	99.36%	100.00%	100.64%
6130 · Office Supplies & Equip	500	325	433	500	86.55%	100.00%	115.54%
6132 · Publications-Swr	150	0	0	150	0.00%	100.00%	-
<b>TOTAL</b>	<b>6,950</b>	<b>4,573</b>	<b>6,098</b>	<b>6,950</b>	<b>87.73%</b>	<b>100.00%</b>	<b>113.98%</b>

<b>TOTAL SEWER GENERAL &amp; ADM. EX</b>	<b>322,946</b>	<b>223,521</b>	<b>298,028</b>	<b>487,704</b>	<b>92.28%</b>	<b>151.02%</b>	<b>163.64%</b>
--	----------------	----------------	----------------	----------------	---------------	----------------	----------------

**E SEWER PLANT OPERATIONS**

**VEHICLE**

8110 · Fuel / Vehicles & Equip	10,500	6,592	8,789	8,500	83.70%	80.95%	96.72%
8115 · Vehicles - Repair/Maint	9,200	4,257	5,675	7,500	61.69%	81.52%	132.15%
8120 · Vehicle & Equip Insurance	3,500	2,780	3,707	4,536	105.90%	129.60%	122.37%
8125 · Snowmachine Maint/Equip	100	0	0	100	0.00%	100.00%	-
8130 · Fuel - Backhoe & Equip	800	0	0	800	0.00%	100.00%	#DIV/0!
<b>TOTAL</b>	<b>24,100</b>	<b>13,628</b>	<b>18,171</b>	<b>21,436</b>	<b>75.40%</b>	<b>88.95%</b>	<b>117.97%</b>

ORIGINAL

**BIG SKY WATER & SEWER #363  
2021 - 2022 BUDGET**

November 9, 2021

	BUDGET LAST YEAR 2020-2021 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2021 [C]	BUDGET 2021-2022 [D]	PROJECTED ACTUAL TO 20/21 Budget [C] ÷ [A]	21/22 BUDGET TO 20/21 BUDGET [D] ÷ [A]	21/22 BUDGET To 6/30/2021 Projected Actual [D] ÷ [C]
<b>OPERATING EXPENSES</b>							
8209 · New Treatment Plant-Propane	22,500	20,205	26,941	22,500	119.74%	100.00%	83.52%
8210 · Filter Building - Propane Heat	12,000	9,413	12,551	12,000	104.59%	100.00%	95.61%
8211 · Maintenance Bldg - Propane Heat	0	0	0	0	-	-	-
8212 · Maint.Bld Blwrs-Recirc NWE	13,500	18,952	25,269	24,000	187.18%	177.78%	94.98%
8213 · Treatment Plant-NWE	75,000	63,228	84,304	75,000	112.41%	100.00%	88.96%
8214 · YMC Pump Stations NWE	90,000	62,692	83,589	90,000	92.88%	100.00%	107.67%
8215 · Filter Bld - NWE	34,500	32,470	43,294	42,000	125.49%	121.74%	97.01%
8230 · Chemicals-Chlorine SBR	4,000	0	0	4,000	0.00%	100.00%	-
8231 · Chemicals Chlorine Gas Filter Bld	25,000	19,411	25,881	22,000	103.52%	88.00%	85.01%
8235 · Chlorine Maintenance	1,000	0	0	1,000	0.00%	100.00%	-
8240 · Chemicals-Aqua Hawk	45,000	14,103	18,804	32,000	41.79%	71.11%	170.17%
8245 · Chemicals Alum & Misc	1,000	0	0	1,000	0.00%	100.00%	-
8246 · Chemicals: YC/SPR Pond Chlorination	9,500	3,179	4,239	9,500	44.62%	100.00%	224.11%
8250 · Chemical-Other-Sodium Hydroxide	250	28,963	38,617	30,000	15446.97%	12000.00%	77.69%
8255 · SBR Lab Sampling Supplies	750	0	0	750	0.00%	100.00%	-
8256 · WW Testing Pipeline Baseline	800	0	0	800	0.00%	100.00%	-
8257 · Lab Fees Wastewater Monitoring/GLWQD	30,500	24,336	32,448	30,500	106.39%	100.00%	94.00%
8260 · Lab Testing Equipment	1,000	0	0	1,000	0.00%	100.00%	-
8265 · Compost Supplies	3,500	2,973	3,963	4,000	113.24%	114.29%	100.93%
8270 · Safety Equipment	2,000	458	611	1,000	30.53%	50.00%	163.80%
8275 · Operating Supplies	250	0	0	250	0.00%	100.00%	-
8280 · MDEQ Discharge Permit Fees	0	0	0	0	-	-	-
<b>TOTAL</b>	<b>372,050</b>	<b>300,383</b>	<b>400,510</b>	<b>403,300</b>	<b>107.65%</b>	<b>108.40%</b>	<b>100.70%</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
8310 · Welding & Welding Supplies Sewer	500	159	212	500	42.50%	100.00%	235.30%
8311 · Sewer Repairs/Maintenance	35,000	63,251	84,335	50,000	240.96%	142.86%	59.29%
8312 · Recirc Building Maintenance	4,000	1,672	2,229	4,000	55.73%	100.00%	179.43%
8313 · Treatment Plant Repair/Maint.	10,000	28,436	37,914	10,000	379.14%	100.00%	26.38%
8315 · Filter Building Repair/Maint	5,000	23,940	31,921	10,000	638.41%	200.00%	31.33%
8316 · YC Pump Station/FM Maintenance	1,000	14,882	19,843	15,000	1984.25%	1500.00%	75.60%
8320 · Pond Maintenance/Inspection	3,500	1,126	1,501	3,500	42.88%	100.00%	233.23%
8322 · Pond Blowers/Pond Maintenance	4,500	11,204	14,938	4,500	331.96%	100.00%	30.12%
8325 · Irrigation Maintenance	10,000	49,764	66,353	10,000	663.53%	100.00%	15.07%
8330 · Trash Pickup	2,600	2,848	3,798	3,500	146.07%	134.62%	92.16%
8332 · Weed Control/Grounds Maint	3,500	3,080	4,107	3,500	117.33%	100.00%	85.23%
8335 · Tools & Tool Maintenance	3,500	8,694	11,592	3,500	331.19%	100.00%	30.19%
8340 · Equipment Rental-Other	500	0	0	500	0.00%	100.00%	-
8345 · Cleaning - Sewer Lines	26,500	26,795	35,727	26,500	134.82%	100.00%	74.17%
8350 · Video Taping - Sewer Lines	500	0	0	500	0.00%	100.00%	-
<b>TOTAL</b>	<b>110,600</b>	<b>235,852</b>	<b>314,469</b>	<b>145,500</b>	<b>184.33%</b>	<b>131.56%</b>	<b>46.27%</b>
<b>PROFESSIONAL SERVICES</b>							
8354 · Safety Training	500	0	0	500	0.00%	100.00%	-
8355 · Engineering	15,000	22,800	30,400	15,000	202.67%	100.00%	49.34%
<b>TOTAL</b>	<b>15,500</b>	<b>22,800</b>	<b>30,400</b>	<b>15,500</b>	<b>196.13%</b>	<b>100.00%</b>	<b>50.99%</b>
<b>MISCELLANEOUS</b>							
8410 · Sewer Miscellaneous Ex.	4,515	518	690	750	15.29%	16.61%	108.66%
<b>TOTAL</b>	<b>4,515</b>	<b>518</b>	<b>690</b>	<b>750</b>	<b>15.29%</b>	<b>16.61%</b>	<b>108.66%</b>
<b>ASSET DEPRECIATION</b>							
8595 · Depreciation - Sewer Assets	690,000	581,344	775,125	700,000	112.34%	101.45%	90.31%
<b>TOTAL</b>	<b>690,000</b>	<b>581,344</b>	<b>775,125</b>	<b>700,000</b>	<b>112.34%</b>	<b>101.45%</b>	<b>90.31%</b>

ORIGINAL

**BIG SKY WATER & SEWER #363  
2021 - 2022 BUDGET**

November 9, 2021

**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-MV SDW02384-01

**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 2020-2021 [ A ]	ACTUAL YEAR TO DATE Actual [ B ]	PROJECTED ACTUAL TO 6/30/2021 [ C ]	BUDGET 2021-2022 [ D ]	PROJECTED ACTUAL TO 20/21 Budget [ C ] ÷ [ A ]	21/22 BUDGET TO 20/21 BUDGET [ D ] ÷ [ A ]	21/22 BUDGET To 6/30/2021 Projected Actual [ D ] ÷ [ C ]
8650 · Special Projects	250	0	0	250	0.00%	100.00%	-
<b>TOTAL</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>0.00%</b>	<b>100.00%</b>	<b>-</b>
<b>F TOTAL SEWER PLANT OPERATIONS EX</b>	<b>1,217,015</b>	<b>1,154,524</b>	<b>1,539,365</b>	<b>1,286,736</b>	<b>126.49%</b>	<b>105.73%</b>	<b>83.59%</b>
<b>TOTAL SEWER OPERATION EXPENSES</b>	<b>1,539,961</b>	<b>1,378,045</b>	<b>1,837,393</b>	<b>1,774,440</b>	<b>119.31%</b>	<b>115.23%</b>	<b>96.57%</b>
<b>WATER - GEN &amp; ADM EXPENSES</b>							
<b>OPERATIONS PERSONNEL</b>							
7010 · Salaries	260,622	213,680	284,907	298,354	109.32%	114.48%	104.72%
7015 · Wages	25,000	0	0	25,000	0.00%	100.00%	-
7020 · Part Time Labor	5,000	0	0	5,000	0.00%	100.00%	-
7025 · Worker's Comp Ins	4,418	5,007	6,676	5,083	151.10%	115.05%	76.14%
7030 · Employer P/R Medicare/457 Match	19,797	16,537	22,050	22,778	111.38%	115.05%	103.30%
7031 · Long Term, Short Term Insurance	4,544	4,209	5,612	4,544	123.51%	100.00%	80.97%
7035 · Public Emp Ret Sys Exp	23,280	19,875	26,501	26,887	113.83%	115.49%	101.46%
7040 · Employee Health Ins Exp	67,697	55,743	74,324	70,381	109.79%	103.96%	94.69%
7045 · Employee Educ, Exp	8,000	1,128	1,505	8,000	18.81%	100.00%	531.72%
<b>TOTAL</b>	<b>418,359</b>	<b>316,180</b>	<b>421,574</b>	<b>466,026</b>	<b>100.77%</b>	<b>111.39%</b>	<b>110.54%</b>
<b>OPERATIONS GENERAL</b>							
7110 · Dues & Subscriptions Exp	4,200	1,573	2,097	2,200	49.92%	52.38%	104.93%
7115 · Telephone	8,700	7,655	10,206	8,700	117.31%	100.00%	85.24%
7130 · Publications - Wtr	300	0	0	300	0.00%	100.00%	-
7135 · Office Supplies & Equip	1,500	922	1,229	1,500	81.93%	100.00%	122.06%
7140 · P Wtr Sup Fees-MV SDW02384-01	4,700	4,428	4,428	4,700	94.21%	100.00%	106.14%
<b>TOTAL</b>	<b>19,400</b>	<b>14,577</b>	<b>17,960</b>	<b>17,400</b>	<b>92.58%</b>	<b>89.69%</b>	<b>96.88%</b>
<b>G TOTAL WATER GENERAL &amp; ADM. EX</b>	<b>437,759</b>	<b>330,757</b>	<b>439,534</b>	<b>483,426</b>	<b>100.41%</b>	<b>110.43%</b>	<b>109.99%</b>
<b>H WATER PLANT OPERATIONS</b>							
<b>VEHICLES</b>							
9110 · Fuel - Vehicles	12,250	7,819	10,425	10,250	85.10%	83.67%	98.32%
9115 · Auto Repair & Maint	8,500	6,850	9,134	8,500	107.46%	100.00%	93.06%
9120 · Vehicle Insurance Ex.	4,834	3,260	4,347	5,112	89.91%	105.75%	117.61%
9125 · Fuel Booster St-Gen/Equip	2,500	145	193	1,500	7.73%	60.00%	776.13%
9130 · Fuel - Backhoe & Equipment	1,500	163	217	1,000	14.50%	66.67%	459.87%
<b>TOTAL</b>	<b>29,584</b>	<b>18,237</b>	<b>24,316</b>	<b>26,362</b>	<b>82.19%</b>	<b>89.11%</b>	<b>108.41%</b>
<b>WATER SYSTEM OPERATING EXPENSES</b>							
9211 · Utilities - NWE & Other	171,000	131,064	174,753	171,000	102.19%	100.00%	97.85%
9215 · Chemicals	750	14	19	750	2.49%	100.00%	4020.73%
9220 · Lab Fees - Water Samples	2,000	3,653	4,871	3,500	243.53%	175.00%	71.86%
9230 · Lab Testing Equip	2,500	0	0	750	0.00%	30.00%	-
9235 · Equip Purchases	1,500	0	0	750	0.00%	50.00%	-
9245 · Safety Equipment Ex	2,500	232	310	1,500	12.39%	60.00%	484.12%
9247 · Garbage Pickup	2,400	2,848	3,798	3,500	158.25%	145.83%	92.16%
9253 · Water Meter Repairs/Testing	250	0	0	250	0.00%	100.00%	-
<b>TOTAL</b>	<b>182,900</b>	<b>137,812</b>	<b>183,750</b>	<b>182,000</b>	<b>100.46%</b>	<b>99.51%</b>	<b>99.05%</b>

ORIGINAL

**BIG SKY WATER & SEWER #363  
2021 - 2022 BUDGET**

November 9, 2021

	BUDGET LAST YEAR 2020-2021 [ A ]	ACTUAL YEAR TO DATE Actual [ B ]	PROJECTED ACTUAL TO 6/30/2021 [ C ]	BUDGET 2021-2022 [ D ]	PROJECTED ACTUAL TO 20/21 Budget [ C ] ÷ [ A ]	21/22 BUDGET TO 20/21 BUDGET [ D ] ÷ [ A ]	21/22 BUDGET To 6/30/2021 Projected Actual [ D ] ÷ [ C ]
<b>REPAIRS &amp; MAINTENANCE</b>							
9301 · Repairs - Distribution System	75,000	95,172	126,896	100,000	169.19%	133.33%	78.80%
9302 · Repairs - Wells	5,500	272	363	3,500	6.59%	63.64%	965.36%
9303 · Repairs - Booster Stations	5,000	10,733	14,311	6,200	286.21%	124.00%	43.32%
9304 · Repairs - Water Tanks	5,000	457	610	2,500	12.20%	50.00%	409.97%
9305 · Repairs - Telemetry	3,000	1,377	1,836	2,000	61.21%	66.67%	108.92%
9306 · Repairs - SPR	250	0	0	250	0.00%	100.00%	-
9316 · Maint Bldg-Repairs & Maint	5,000	1,495	1,994	2,250	39.87%	45.00%	112.86%
9324 · Generator Semi Annual Check-Up	7,000	4,425	5,901	7,000	84.29%	100.00%	118.63%
9325 · Hydrants & Hydrant Maint	2,000	419	559	750	27.96%	37.50%	134.11%
9330 · Tools & Tool Maint	5,500	6,397	8,529	5,500	155.08%	100.00%	64.48%
9335 · Equipment Rental	3,000	0	0	1,000	0.00%	33.33%	-
<b>TOTAL</b>	<b>116,250</b>	<b>120,748</b>	<b>160,997</b>	<b>130,950</b>	<b>138.49%</b>	<b>112.65%</b>	<b>81.34%</b>
<b>PROFESSIONAL SERVICES</b>							
9311 · Leak Detection	550	0	0	550	0.00%	100.00%	-
9320 · Tank Inspection/Cleaning	3,650	0	0	3,650	0.00%	100.00%	-
9416 · Water Rights-Legal	5,500	0	0	5,500	0.00%	100.00%	-
9417 · Engineering	5,000	2,270	3,026	5,000	60.52%	100.00%	165.23%
9430 · Water Modeling	1,000	0	0	1,000	0.00%	100.00%	-
9435 · Water Meter Sensus Support	16,000	31,250	41,667	29,500	260.42%	184.38%	70.80%
<b>TOTAL</b>	<b>31,700</b>	<b>33,520</b>	<b>44,693</b>	<b>45,200</b>	<b>140.99%</b>	<b>142.59%</b>	<b>101.14%</b>
<b>SPECIAL PROJECTS</b>							
9415 · Special Projects - Other	1,500	0	0	500	0.00%	33.33%	-
<b>TOTAL</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0.00%</b>	<b>33.33%</b>	<b>-</b>
<b>MISCELLANEOUS</b>							
9410 · Misc Expense - Water	1,000	38	50	750	5.01%	75.00%	1498.40%
<b>TOTAL</b>	<b>1,000</b>	<b>38</b>	<b>50</b>	<b>750</b>	<b>5.01%</b>	<b>75.00%</b>	<b>1498.40%</b>
<b>ASSET DEPRECIATION</b>							
9595 · Depreciation - Water Assets	460,000	395,343	527,125	475,000	114.59%	103.26%	90.11%
<b>TOTAL</b>	<b>460,000</b>	<b>395,343</b>	<b>527,125</b>	<b>475,000</b>	<b>114.59%</b>	<b>103.26%</b>	<b>90.11%</b>
<b>TOTAL WATER PLANT OPERATIONS EX</b>	<b>822,934</b>	<b>705,698</b>	<b>940,931</b>	<b>860,762</b>	<b>114.34%</b>	<b>104.60%</b>	<b>91.48%</b>
<b>TOTAL WATER OPERATING EXPENSES</b>	<b>1,260,693</b>	<b>1,036,455</b>	<b>1,380,464</b>	<b>1,344,188</b>	<b>109.50%</b>	<b>106.62%</b>	<b>97.37%</b>
7745 · (Gain)/Loss-Disposition - Assets	0	0	0	0			
7746 · (Gain)/Loss - Other	0	0	0	0			
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
<b>TOTAL OPERATING EXPENSES</b>	<b>3,414,580</b>	<b>3,222,286</b>	<b>4,292,156</b>	<b>4,422,695</b>	<b>125.70%</b>	<b>129.52%</b>	<b>103.04%</b>
<b>NON-OPERATING REVENUES</b>							
<b>REVENUES - SEWER</b>							
4010 · Resort Tax Bond Payment	1,730,000	0	0	2,716,875	0.00%	157.04%	-
4012 · Resort Tax Other	0	0	0	0	-	-	-
4013 · Madison Co. Tax Receipts Sewer Bonds	446,253	349,922	466,562	447,951	104.55%	100.38%	96.01%
4014 · Gallatin Co. Tax Receipts Sewer Bonds	423,308	309,750	413,000	421,372	97.56%	99.54%	102.03%
4015 · Snow Making Pilot Project	0	0	0	0	-	-	-
4020 · Sewer Int Income RESTRICTED	175,000	28,919	38,559	40,000	22.03%	22.86%	103.74%

ORIGINAL

**BIG SKY WATER & SEWER #363  
2021 - 2022 BUDGET**

November 9, 2021

	BUDGET LAST YEAR 2020-2021 [ A ]	ACTUAL YEAR TO DATE Actual [ B ]	PROJECTED ACTUAL TO 6/30/2021 [ C ]	BUDGET 2021-2022 [ D ]	PROJECTED ACTUAL TO 20/21 Budget [ C ] ÷ [ A ]	21/22 BUDGET TO 20/21 BUDGET [ D ] ÷ [ A ]	21/22 BUDGET To 6/30/2021 Projected Actual [ D ] ÷ [ C ]
4025 · Sewer Int Income-UNRESTRICTED	15,000	16,842	22,456	15,000	149.71%	100.00%	66.80%
4030 · Sewer Plant Investment Fees	400,000	320,660	427,547	400,000	106.89%	100.00%	93.56%
4031 · Spanish Peaks PIC Fees	0	0	0	0	-	-	-
4035 · Boyne Settlement Funds	0	0	0	0	-	-	-
4040 · Non-Oper Inc Sewer - Other	100	7,121	0	100	0.00%	100.00%	-
<b>TOTAL</b>	<b>3,189,661</b>	<b>1,033,214</b>	<b>1,368,123</b>	<b>4,041,298</b>	<b>42.89%</b>	<b>126.70%</b>	<b>295.39%</b>
<b>REVENUES - WATER</b>							
4110 · Resort Tax Bond Payment	0	0	0	0	-	-	-
4112 · Resort Tax Other	5,000	0	0	0	0.00%	0.00%	-
4113 · Madison Co. Tax Receipts Water Bonds	224,702	171,088	228,117	223,391	101.52%	99.42%	97.93%
4114 · Gallatin Co. Tax Receipts Water Bonds	259,660	196,461	261,949	260,147	100.88%	100.19%	99.31%
4120 · Water Int Income RESTRICTED	20,000	9,784	13,046	12,000	65.23%	60.00%	91.98%
4125 · Water Int Income-UNRESTRICTED	1,200	901	1,202	1,200	100.13%	100.00%	99.87%
4130 · Water System Investment Fees	75,000	70,694	94,259	90,000	125.68%	120.00%	95.48%
4135 · Non-Oper Inc Water-Other	2,000	27,796	37,061	2,000	1853.07%	100.00%	5.40%
<b>TOTAL</b>	<b>587,562</b>	<b>476,725</b>	<b>635,633</b>	<b>588,738</b>	<b>108.18%</b>	<b>100.20%</b>	<b>92.62%</b>
<b>TOTAL NON-OPER. REVENUE</b>	<b>3,777,223</b>	<b>1,509,938</b>	<b>2,003,757</b>	<b>4,630,036</b>	<b>53.05%</b>	<b>122.58%</b>	<b>231.07%</b>
<b>DONATED CAPITAL ASSETS</b>							
4045 · Donated Capital Assets Sewer	75,000	494,681	494,681	75,000	659.57%	100.00%	-84.84%
4145 · Donated Capital Assets Water	75,000	406,485	406,485	75,000	541.98%	100.00%	-81.55%
<b>TOTAL DONATED CAPITAL ASSETS</b>	<b>150,000</b>	<b>901,166</b>	<b>901,166</b>	<b>150,000</b>	<b>600.78%</b>	<b>100.00%</b>	<b>-83.35%</b>
<i>New water &amp; sewer extensions from developers</i>							
<b>NON-OPERATING EXPENSES</b>							
<b>EXPENSES SEWER</b>							
4210 · SRF - Interest Expense	43,000	45,804	61,072	43,000	142.03%	100.00%	70.41%
4211 · SRF Loan Administration	0	0	0	0	-	-	-
4215 · Resort Tax - Other	0	0	0	0	-	-	-
4220 · Snow Making Sewer Project	0	0	0	0	-	-	-
4226 · Canyon Study Dist Contribution	0	0	0	0	-	-	-
<b>TOTAL</b>	<b>43,000</b>	<b>45,804</b>	<b>61,072</b>	<b>43,000</b>	<b>142.03%</b>	<b>100.00%</b>	<b>70.41%</b>
<b>EXPENSES - WATER</b>							
4310 · SRF Interest Expense	49,250	46,495	61,993	49,250	125.87%	100.00%	79.44%
4311 · DEQ - Wtr Quality Study	0	0	0	0	-	-	-
4312 · Water Well Testing	0	0	0	0	-	-	-
4313 · Water Metering Ex.	0	0	0	0	-	-	-
<b>TOTAL</b>	<b>49,250</b>	<b>46,495</b>	<b>61,993</b>	<b>49,250</b>	<b>125.87%</b>	<b>100.00%</b>	<b>79.44%</b>
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>92,250</b>	<b>92,299</b>	<b>123,065</b>	<b>92,250</b>	<b>133.40%</b>	<b>100.00%</b>	<b>74.96%</b>

**M**

ORIGINAL

BIG SKY WATER & SEWER #363  
2021 - 2022 BUDGET

November 9, 2021

BUDGET LAST YEAR 2020-2021 [ A ]	ACTUAL YEAR TO DATE Actual [ B ]	PROJECTED ACTUAL TO 6/30/2021 [ C ]	BUDGET 2021-2022 [ D ]	PROJECTED ACTUAL TO 20/21 Budget [ C ] ÷ [ A ]	21/22 BUDGET TO 20/21 BUDGET [ D ] ÷ [ A ]	21/22 BUDGET To 6/30/2021 Projected Actual [ D ] ÷ [ C ]
---	---	--	------------------------------	---	---	---

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

OPERATING REVENUES	3,458,000	3,158,214	4,210,952	3,858,000	121.77%	111.57%	91.62%
OPERATING EXPENSES	(3,414,580)	(3,222,286)	(4,292,156)	(4,422,695)	125.70%	129.52%	103.04%
OPERATING RESERVES	0	0	0	0	0.00%	0.00%	0.00%
NET OPERATING REV	43,420	(64,072)	(81,203)	(564,695)	-187.02%	-1300.54%	695.41%

NON-OPERATING SUMMARY

NON-OPERATING REV	3,777,223	1,509,938	2,003,757	4,630,036	53.05%	122.58%	231.07%
NON-OPER EXPENSE	(92,250)	(92,299)	(123,065)	(92,250)	133.40%	100.00%	74.96%
NET NON-OPERATING REV	3,684,973	1,417,640	1,880,692	4,537,786	51.04%	123.14%	241.28%

**O** SUMMARY - TOTAL REVENUES AND EXPENSES

TOTAL REVENUES	7,235,223	4,668,153	6,214,709	8,488,036	85.90%	117.32%	136.58%
TOTAL EXPENSES	(3,506,830)	(3,314,585)	(4,415,221)	(4,514,945)	125.90%	128.75%	102.26%
TOTAL NET REVENUES	3,728,393	1,353,568	1,799,488	3,973,091	48.26%	106.56%	220.79%
TOTAL CAPITAL CONTRIBUTIONS	150,000	901,166	901,166	150,000	600.78%	100.00%	16.65%
NET INCOME	3,878,393	2,254,733	2,700,654	4,123,091	69.63%	106.31%	152.67%

ORIGINAL

**BIG SKY WATER & SEWER #363**  
**2021 - 2022 BUDGET**

November 9, 2021

BUDGET LAST YEAR 2020-2021 [ A ]	ACTUAL YEAR TO DATE Actual [ B ]	PROJECTED ACTUAL TO 6/30/2021 [ C ]	BUDGET 2021-2022 [ D ]	PROJECTED ACTUAL TO 20/21 Budget [ C ] ÷ [ A ]	21/22 BUDGET TO 20/21 BUDGET [ D ] ÷ [ A ]	21/22 BUDGET To 6/30/2021 Projected Actual [ D ] ÷ [ C ]
---	---	--	------------------------------	---	---	---

**P** **SUMMARY - GEN & ADM, SEWER, WATER, OPERATIONS**

<b>SEWER - OPERATING REVENUE</b>	1,951,500	1,708,162	2,277,549	2,151,500	116.71%	110.25%	94.47%
OFFICE GEN & ADM EX 1/2	(306,963)	(403,893)	(537,149)	(652,034)	174.99%	212.41%	121.39%
SEWER GEN & ADM EX	(322,946)	(223,521)	(298,028)	(487,704)	92.28%	151.02%	163.64%
SEWER PLANT OPER EX	(1,217,015)	(1,154,524)	(1,539,365)	(1,286,736)	126.49%	105.73%	83.59%
GAIN/(LOSS) ASSETS	0	0	0	0			
NET SEWER OPER REV	104,576	(73,776)	(96,993)	(274,974)	-92.75%	262.94%	283.50%
<b>WATER - OPERATING REVENUE</b>	1,506,500	1,450,053	1,933,403	1,706,500	128.34%	113.28%	88.26%
OFFICE GEN & ADM EX 1/2	(306,963)	(403,893)	(537,149)	(652,034)	174.99%	212.41%	121.39%
WATER GEN & ADM EX	(437,759)	(330,757)	(439,534)	(483,426)	100.41%	110.43%	109.99%
WATER PLANT OPER EX	(822,934)	(705,698)	(940,931)	(860,762)	114.34%	104.60%	91.48%
NET WATER OPER REV	(61,156)	9,704	15,790	(289,722)	25.82%	-473.74%	-1834.84%

ORIGINAL