

**PROPOSED OPERATING BUDGET
BIG SKY COUNTY WATER & SEWER DISTRICT NO. 363
2020/2021 Annual Budget**

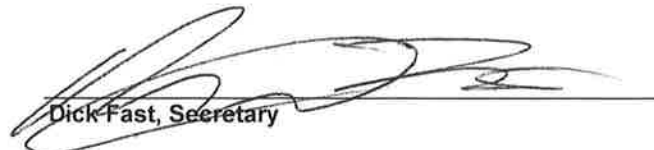
ORIGINAL

July 1, 2020 through June 30, 2021

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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 10/20/2020


Dick Fast, Secretary

Amended
10-20-20

ORIGINAL

B

CAPITAL BUDGET 2020 - 2021

SEWER OPERATIONS - Capital Items		Est Cost
Sewer Manholes Project	\$	78,000
Manhole Monitoring Devices		20,000
Move Trees		15,000
New Roof SBR		70,000
Plant Expansion Engineering		600,000
Aerial Mapping of the District		10,000
Retaining Wall Plant		20,000
Sewer Mains		100,000
Sewer Collection System Modeling		20,000
Carpet & Chairs		15,000
TOTALS	\$	948,000
Sources of Funding for the Sewer Capital Projects and Items		Amounts
Plant Investment Charges Through 6/30/2020	\$	4,425,049
Sewer Asset Replacement Fund		7,201,604
Projected Asset Replacement Additon 20-21		690,000
Sewer Restricted Operating Reserves		335,991
Plant Investment Charges 2020-2021		400,000
Rates/Capital Component of Rate Structure (currently no new capital in rates)		0
Sewer Capital Projects and listed Items		(948,000)
Balance Remaining to Sewer Capital Items	\$	11,704,644

WATER OPERATIONS - Capital Items		Est Cost
Chief Joseph Water Main Ext with new PRV	\$	100,000
Back up Generator Hill & Cascade Booster Stations		50,000
Aerial Mapping of the District		10,000
Land for New Water Tank		100,000
Additional Funds Well Project		65,000
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 (\$175K from Mtn Lakes Well Deposit)		185,000
Fire Hydrant Replacements (5)		0
Carpet & Chairs		15,000
TOTALS	\$	755,000
Sources of Funding for the Water Capital Projects and Items		Amounts
Water Asset Replacement Fund	\$	1,456,022
Projected Asset Replacement Additon 2020-2021		460,000
Water Restricted Operating Reserves		370,504
Plant Investment Charges 2020-2021		75,000
Mountain Lakes Well Exploration Funds		110,000
Water Capital Projects and listed Items		(755,000)
Balance Remaining to Water Capital Items	\$	1,531,525

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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 6-16-2020


Dick Fast, Secretary

**BIG SKY COUNTY WATER & SEWER DISTRICT NO. 363
2020/2021 BUDGET**

ORIGINAL

A

BUDGET SUMMARY

SEWER OPERATIONS

OPERATING REVENUE	1,951,500
NON-OPERATING REVENUE	3,189,661
TOTAL REVENUE	5,141,161
1/2 GENERAL & ADMIN EX	306,963
SEWER OPERATING EX	1,539,961
NON-OPERATING EXPENSES	43,000
TOTAL EXPENSES	1,889,924
NET REVENUES	3,251,237
LESS PRIN PMT-SRF LOANS	(809,000)
LESS CAPITAL PAYMENTS	(815,000)
NON-CASH DEPRECIATION	690,000
NET TO SWR RESERVES	2,317,237

WATER OPERATIONS

OPERATING REVENUE	1,506,500
NON-OPERATING REVENUE	587,562
TOTAL REVENUE	2,094,062
1/2 GENERAL & ADMIN EX	306,963
OPERATING EXPENSES	1,260,693
NON-OPERATING EXPENSES	49,250
TOTAL EXPENSES	1,616,906
NET REVENUES	477,156
LESS PRIN PMT-SRF LOANS	(425,000)
LESS CAPITAL PAYMENTS	(690,000)
NON-CASH DEPRECIATION	460,000
NET TO WTR RESERVES	(177,844)
NET TO RESERVES	2,139,393

Monthly User Rates

Dept	2020-2021	Commercial
Sewer SFE	27.85	27.85
Water SFE	20.55	20.55
Sewer Meter	28.22(B)-6.88(V) *	28.22(B)-7.21(V)
Water Meter	17.58(B)-Tierd(V) *	17.58(B)-Tierd(V)
Water Tiers	Water	Water
0-20,000/0-30,000	2.98	2.98
20K - 40K/30K - 60K	4.47	4.47
40K - 60K/60K - 80K	6.26	6.26
>60K/ >80k	8.76	8.76
IRRIGATION	Water	Water
0-20,000	4.47	4.47
20K - 40K	6.26	6.26
>40K	8.76	8.76

V=Variable Charge Per 1000 gallons used.

Unimproved Lots

Sewer	452
Water	330
Vacant Lot Charge	15.00

Meters

Metered Accts	2,878
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B**CAPITAL BUDGET 2020 - 2021**

ORIGINAL

SEWER OPERATIONS - Capital Items	Est Cost
	\$ -
SBR Blower, Digester Blowers and Control Upgrades	-
Process Control Program	-
New Roof SBR	70,000
Plant Expansion Engineering	600,000
Aerial Mapping of the District	10,000
Pond Volume Mapping	0
Sewer Mains	100,000
Sewer Collection System Modeling	20,000
Carpet & Chairs	15,000
TOTALS	\$ 815,000
Sources of Funding for the Sewer Capital Projects and Items	Amounts
Plant Investment Charges Through 6/30/2020	\$ 4,425,049
Sewer Asset Replacement Fund	7,201,604
Projected Asset Replacement Additon 20-21	690,000
Sewer Restricted Operating Reserves	335,991
Plant Investment Charges 2020-2021	400,000
Rates/Capital Component of Rate Structure (currently no new capital in rates)	0
Sewer Capital Projects and listed Items	(815,000)
Balance Remaining to Sewer Capital Items	\$ 11,837,644

WATER OPERATIONS - Capital Items	Est Cost
Chief Joseph Water Main Ext with new PRV	\$ 100,000
Back up Generator Hill & Cascade Booster Stations	50,000
Aerial Mapping of the District	10,000
Land for New Water Tank	100,000
Locator	-
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 (\$175K from Mtn Lakes Well Deposit)	185,000
Fire Hydrant Replacements (5)	0
Carpet & Chairs	15,000
TOTALS	\$ 690,000
Sources of Funding for the Water Capital Projects and Items	Amounts
Water Asset Replacement Fund	\$ 1,456,022
Projected Asset Replacement Additon 2020-2021	460,000
Water Restricted Operating Reserves	370,504
Plant Investment Charges 2020-2021	75,000
Mountain Lakes Well Exploration Funds	110,000
Water Capital Projects and listed Items	(690,000)
Balance Remaining to Water Capital Items	\$ 1,596,525

BIG SKY WATER & SEWER #363
2020 - 2021 BUDGET

June 17, 2020

C

REVENUES

OPERATING REVENUES

	BUDGET LAST YEAR 2019-2020 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2020 [C]	BUDGET 2020-2021 [D]	PROJECTED ACTUAL TO 19/20 Budget [C] ÷ [A]	20/21 BUDGET TO 19/20 BUDGET [D] ÷ [A]	20/21 BUDGET To 6/30/2020 Projected Actual [D] ÷ [C]
3020 - Sewer Wastewater User Charges	1,802,000	1,673,556	1,825,697	1,925,000	101.32%	106.83%	105.44%
3025 - Water User Charges	1,230,000	1,103,761	1,204,103	1,300,000	97.89%	105.69%	107.96%
3030 - Late Payment Fees	4,200	3,498	3,816	1,000	90.87%	23.81%	26.20%
3035 - Sewer Connection/Insp Fees	11,000	16,225	17,700	11,000	160.91%	100.00%	62.15%
3040 - Water Connection/Insp Fees	11,000	14,900	16,255	11,000	147.77%	100.00%	67.67%
3042 - Water Meters Issued	65,000	80,143	87,429	50,000	134.51%	76.92%	57.19%
3045 - Sewer Miscellaneous Income	20,000	16,505	18,006	15,000	90.03%	75.00%	83.31%
3046 - Water Misc. Inc/ Yellowstone Club Inc	145,000	102,626	111,955	145,000	77.21%	100.00%	129.52%
TOTAL OPERATING REVENUE	3,288,200	3,011,214	3,284,961	3,458,000	99.90%	105.16%	105.27%

EXPENSES

OFFICE - GEN & ADM EXPENSES

DIRECTORS

5001 - Meeting Expenses	1,925	1,128	1,231	1,925	63.94%	100.00%	156.39%
5002 - Directors Reimbursable Ex. *	6,720	1,389	1,515	6,720	22.54%	100.00%	443.56%
TOTAL	8,645	2,517	2,746	8,645	31.76%	100.00%	314.84%

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

ADMIN PERSONNEL

5010 - Salaries	274,436	247,664	270,179	282,444	98.45%	102.90%	104.54%
5015 - Workers' Compensation Ins	1,259	1,435	1,566	1,500	124.35%	119.13%	95.80%
5020 - Employer P/R Medicare/457 Match	20,645	19,596	21,377	20,852	103.55%	101.00%	97.54%
5025 - Public Emp Ret Sys - Employer	24,529	23,121	25,222	25,539	102.83%	104.12%	101.26%
5030 - Employee Health Ins	75,952	68,102	74,293	80,628	97.82%	106.16%	108.53%
5031 - Long-Term, Short-Term Insurance	9,600	7,615	8,307	7,806	86.53%	81.31%	93.97%
5035 - Employee Education Ex	8,000	9,163	9,996	8,000	124.95%	100.00%	80.03%
5040 - Luchcons, Meetings, Etc.	1,500	2,036	2,221	1,500	148.06%	100.00%	67.54%
TOTAL	415,920	378,732	413,162	428,270	99.34%	102.97%	103.66%

OFFICE

5130 - Utilities - New Off-AmGas/N.W.E	5,000	4,147	4,524	5,000	90.47%	100.00%	110.53%
5135 - Janitorial	2,800	2,364	2,579	2,800	92.10%	100.00%	108.58%
5136 - Carpet Service - Am Linen	725	396	432	725	59.55%	100.00%	167.92%
5141 - Off Supplies/Copier Etc.	4,100	4,122	4,496	4,250	109.66%	103.66%	94.52%
5142 - Office Furn & Equipment	900	725	791	900	87.92%	100.00%	113.74%
5143 - Computer Software/Hdware	5,500	3,307	3,607	4,500	65.59%	81.82%	124.75%
5144 - Web Design/CC Web Payments	4,100	3,355	3,660	3,500	89.26%	85.37%	95.64%
5145 - Telephone	7,000	5,742	6,264	6,500	89.48%	92.86%	103.77%
5150 - Printing	250	0	0	250	0.00%	100.00%	-
5155 - Postage - Shipping	2,100	1,776	1,937	2,100	92.24%	100.00%	108.42%
5160 - Advertising	600	24	26	600	4.36%	100.00%	2291.67%
5165 - Insurance- PPE Both Water & Sewer	69,892	51,898	56,616	73,387	81.00%	105.00%	129.62%
5175 - Dues & Subscriptions	2,200	2,227	2,429	2,200	110.43%	100.00%	90.56%
5185 - Election Expenses	250	1,917	2,091	250	836.57%	100.00%	11.95%
5190 - Stmt Mailing-Postage, Forms etc	10,250	12,793	13,956	12,500	136.16%	121.95%	89.56%
TOTAL	115,667	94,792	103,409	119,462	89.40%	103.28%	115.52%

ORIGINAL

BIG SKY WATER & SEWER #363 2020 - 2021 BUDGET

June 17, 2020

VEHICLE

5210 - Vehicle Gas & Oil	2,650	2,297	2,506	2,650	94.57%	100.00%	105.74%
5215 - Vehicle Repair & Maint	1,000	1,651	1,802	1,800	180.16%	180.00%	99.91%
5220 - Vehicle Insurance	2,610	1,969	2,148	2,200	82.29%	84.28%	102.42%
TOTAL	6,260	5,918	6,456	6,650	103.12%	106.22%	103.01%

PROFESSIONAL SERVICES

5310 - Legal Fees	20,000	7,831	8,543	25,000	42.72%	125.00%	292.63%
5315 - Computer/Telephone Maintenance	4,300	6,875	7,500	7,500	174.42%	174.42%	100.00%
5325 - Audit Ex	8,000	8,000	8,000	8,000	100.00%	100.00%	100.00%
5330 - GIS Mapping Ex	4,000	0	0	4,000	0.00%	100.00%	-
5332 - Other Consulting Fees	1,000	0	0	1,000	0.00%	100.00%	-
TOTAL	37,300	22,706	24,043	45,500	64.46%	121.98%	189.24%

OTHER EXPENSES

5415 - Bank Service Charges	200	94	103	200	51.51%	100.00%	194.15%
5420 - State Annual Audit Filing Fee	1,700	1,700	1,855	1,700	109.09%	100.00%	91.67%
5430 - Miscellaneous	2,500	858	936	1,000	37.44%	40.00%	106.85%
5445 - Office Bldg - Repair & Maint	2,500	4,804	5,240	2,500	209.61%	100.00%	47.71%
TOTAL	6,900	7,456	8,134	5,400	117.88%	78.26%	66.39%

5495 - Annual Pension Expense	0	0	0	0	#DIV/0!	#DIV/0!	-
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TOTAL OFFICE GENERAL & ADM. EX	590,693	512,120	557,950	613,926	94.46%	103.93%	110.03%
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D SEWER - GEN & ADM EXPENSES

PERSONNEL

6010 - Salaries	203,440	145,490	158,717	203,119	78.02%	99.90%	127.98%
6015 - Wages - Labor - Part Time	0	0	0	0	-	0.00%	-
6020 - Workers' Compensation Ins Ex	3,246	3,285	3,584	3,449	110.39%	106.24%	96.23%
6025 - Employer P/R Medicare/457 Match	15,782	11,428	12,467	15,449	78.99%	97.89%	123.92%
6030 - Public Emp Ret Sys Ex	17,973	13,382	14,599	18,143	81.23%	100.95%	124.27%
6031 - Long-Term, Short Term Insurance	6,026	4,160	4,538	5,510	75.32%	91.45%	121.42%
6035 - Employee Health Ins Ex	61,944	53,056	57,879	65,326	93.44%	105.46%	112.87%
6040 - Employee Education Ex	5,000	705	769	5,000	15.38%	100.00%	650.12%
TOTAL	313,411	231,506	252,552	315,996	80.58%	100.82%	125.12%

GENERAL

6110 - Dues & Subscription Ex	1,000	440	479	800	47.95%	80.00%	166.85%
6115 - Telephone	6,250	4,783	5,218	5,500	83.48%	88.00%	105.41%
6130 - Office Supplies & Equip	750	257	280	500	37.35%	66.67%	178.51%
6132 - Publications-Swr	150	0	0	150	0.00%	100.00%	-
TOTAL	8,150	5,479	5,977	6,950	73.34%	85.28%	116.27%

TOTAL SEWER GENERAL & ADM. EX	321,561	236,986	258,530	322,946	80.40%	100.43%	124.92%
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E SEWER PLANT OPERATIONS

VEHICLE

8110 - Fuel / Vehicles & Equip	10,500	8,225	8,972	10,500	85.45%	100.00%	117.03%
8115 - Vehicles - Repair/Maint	9,200	9,162	9,995	9,200	108.64%	100.00%	92.05%
8120 - Vehicle & Equip Insurance	4,119	3,058	3,336	3,500	80.99%	84.97%	104.92%
8125 - Snowmachine Maint/Equip	100	0	0	100	0.00%	100.00%	-
8130 - Fuel - Backhoe & Equip	800	278	303	800	37.93%	100.00%	263.63%
TOTAL	24,719	20,723	22,607	24,100	91.45%	97.50%	106.60%

BIG SKY WATER & SEWER #363 2020 - 2021 BUDGET

June 17, 2020

	BUDGET LAST YEAR 2019-2020 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2020 [C]	BUDGET 2020-2021 [D]	PROJECTED ACTUAL TO 19/20 Budget [C] ÷ [A]	20/21 BUDGET TO 19/20 BUDGET [D] ÷ [A]	20/21 BUDGET To 6/30/2020 Projected Actual [D] ÷ [C]
OPERATING EXPENSES							
8209 - New Treatment Plant-Propane	11,500	21,949	23,945	22,500	208.22%	195.65%	93.97%
8210 - Filter Building - Propane Heat	14,000	11,110	12,120	12,000	86.57%	85.71%	99.01%
8211 - Maintenance Bldg - Propane Heat	0	0	0	0	-	-	-
8212 - Maint,Bld Blwrs-Recirc NWE	10,000	14,420	15,731	13,500	157.31%	135.00%	85.82%
8213 - Treatment Plant-NWE	70,000	82,022	89,478	75,000	127.83%	107.14%	83.82%
8214 - YMC Pump Stations NWE	70,000	104,526	114,028	90,000	162.90%	128.57%	78.93%
8215 - Filter Bld - NWE	34,500	31,385	34,239	34,500	99.24%	100.00%	100.76%
8230 - Chemicals-Chlorine SBR	4,500	0	0	4,000	0.00%	88.89%	-
8231 - Chemicals Chlorine Gas Filter Bld	20,000	21,774	23,754	25,000	118.77%	125.00%	105.25%
8235 - Chlorine Maintenance	1,000	0	0	1,000	0.00%	100.00%	-
8240 - Chemicals-Aqua Hawk	55,000	31,797	34,687	45,000	63.07%	81.82%	129.73%
8245 - Chemicals Alum & Misc	4,500	0	0	1,000	0.00%	22.22%	-
8246 - Chemicals: YC/SPR Pond Chlorination	7,500	9,303	10,148	9,500	135.31%	126.67%	93.61%
8250 - Chemical-Other-Sodium Hydroxide	250	0	0	250	0.00%	100.00%	-
8255 - SBR Lab Sampling Supplies	500	548	598	750	119.63%	150.00%	125.39%
8256 - WW Testing Pipeline Baseline	27,500	532	580	800	2.11%	2.91%	137.84%
8257 - Lab Fees Wastewater Monitoring/GLWQD	7,000	24,962	27,231	30,500	389.02%	435.71%	112.00%
8260 - Lab Testing Equipment	1,500	527	575	1,000	38.31%	66.67%	174.00%
8265 - Compost Supplies	4,500	0	0	3,500	0.00%	77.78%	-
8270 - Safety Equipment	600	1,172	1,278	2,000	213.01%	333.33%	156.49%
8275 - Operating Supplies	250	0	0	250	0.00%	100.00%	-
8280 - MDEQ Discharge Permit Fees	0	0	0	0	-	-	-
TOTAL	344,600	356,027	388,393	372,050	112.71%	107.97%	95.79%
REPAIRS & MAINTENANCE							
8310 - Welding & Welding Supplies Sewer	750	12	13	500	1.75%	66.67%	3819.44%
8311 - Sewer Repairs/Maintenance	35,000	32,070	34,986	35,000	99.96%	100.00%	100.04%
8312 - Recirc Building Maintenance	1,000	3,362	3,667	4,000	366.73%	400.00%	109.07%
8313 - Treatment Plant Repair/Maint.	20,000	23,710	25,865	10,000	129.32%	50.00%	38.66%
8315 - Filter Building Repair/Maint	10,000	27,400	29,891	5,000	298.91%	50.00%	16.73%
8316 - YC Pump Station/FM Maintenance	1,000	9,526	10,392	1,000	1039.21%	100.00%	9.62%
8320 - Pond Maintenance/Inspection	3,500	859	937	3,500	26.76%	100.00%	373.71%
8322 - Pond Blowers/Pond Maintenance	4,500	6,221	6,787	4,500	150.82%	100.00%	66.30%
8325 - Irrigation Maintenance	9,500	9,358	10,209	10,000	107.46%	105.26%	97.95%
8330 - Trash Pickup	2,600	2,412	2,631	2,600	101.21%	100.00%	98.80%
8332 - Weed Control/Grounds Maint	3,500	3,180	3,469	3,500	99.12%	100.00%	100.89%
8335 - Tools & Tool Maintenance	3,500	2,697	2,943	3,500	84.07%	100.00%	118.94%
8340 - Equipment Rental-Other	500	0	0	500	0.00%	100.00%	-
8345 - Cleaning - Sewer Lines	26,500	21,834	23,819	26,500	89.88%	100.00%	111.25%
8350 - Video Taping - Sewer Lines	500	0	0	500	0.00%	100.00%	-
TOTAL	122,350	142,642	155,609	110,600	27.18%	90.40%	71.08%
PROFESSIONAL SERVICES							
8354 - Safety Training	500	0	0	500	0.00%	100.00%	-
8355 - Engineering	15,000	61,536	67,130	15,000	447.53%	100.00%	22.34%
TOTAL	15,500	61,536	67,130	15,500	433.10%	100.00%	23.09%
MISCELLANEOUS							
8410 - Sewer Miscellaneous Ex.	4,515	198	216	4,515	4.77%	100.00%	2094.65%
TOTAL	4,515	198	216	4,515	4.77%	100.00%	2094.65%

ORIGINAL

BIG SKY WATER & SEWER #363 2020 - 2021 BUDGET

June 17, 2020

ASSET DEPRECIATION

8595 - Depreciation - Sewer Assets

TOTAL

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 2019-2020 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2020 [C]	BUDGET 2020-2021 [D]	PROJECTED ACTUAL TO 19/20 Budget [C] ÷ [A]	20/21 BUDGET TO 19/20 BUDGET [D] ÷ [A]	20/21 BUDGET To 6/30/2020 Projected Actual [D] ÷ [C]
ASSET DEPRECIATION							
8595 - Depreciation - Sewer Assets	680,000	632,500	690,000	690,000	101.47%	101.47%	100.00%
TOTAL	680,000	632,500	690,000	690,000	101.47%	101.47%	100.00%
SPECIAL PROJECTS							
8650 - Special Projects	250	0	0	250	0.00%	100.00%	-
TOTAL	250	0	0	250	0.00%	100.00%	-
F TOTAL SEWER PLANT OPERATIONS EX	1,191,934	1,213,625	1,323,955	1,217,015	111.08%	102.10%	91.92%
TOTAL SEWER OPERATION EXPENSES	1,513,495	1,450,611	1,582,485	1,539,961	104.56%	101.75%	97.31%
WATER - GEN & ADM EXPENSES							
OPERATIONS PERSONNEL							
7010 - Salaries	253,323	238,665	260,362	260,622	102.78%	102.88%	100.10%
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	4,031	5,702	6,220	4,418	154.30%	109.60%	71.03%
7030 - Employer P/R Medicare/457 Match	19,608	18,324	19,989	19,797	101.94%	100.96%	99.04%
7031 - Long Term, Short Term Insurance	4,287	5,592	6,100	4,544	142.30%	105.99%	74.48%
7035 - Public Emp Ret Sys Exp	22,359	21,938	23,932	23,280	107.04%	104.12%	97.28%
7040 - Employee Health Ins Exp	63,637	54,417	59,364	67,697	93.29%	106.38%	114.04%
7045 - Employee Educ. Exp	8,000	7,686	8,385	8,000	104.81%	100.00%	95.41%
TOTAL	405,245	352,322	384,352	418,359	94.84%	103.24%	108.85%
OPERATIONS GENERAL							
7110 - Dues & Subscriptions Exp	4,200	2,140	2,334	4,200	55.57%	100.00%	179.95%
7115 - Telephone	8,700	9,015	9,835	8,700	113.05%	100.00%	88.46%
7130 - Publications - Wtr	300	0	0	300	0.00%	100.00%	-
7135 - Office Supplies & Equip	1,500	1,329	1,450	1,500	96.64%	100.00%	103.48%
7140 - P Wtr Sup Fees-MV SDW02384-01	4,200	4,428	4,428	4,700	105.43%	111.90%	106.14%
TOTAL	18,900	16,912	18,047	19,400	95.48%	102.65%	107.50%
G TOTAL WATER GENERAL & ADM. EX	424,145	369,234	402,398	437,759	94.87%	103.21%	108.79%
WATER PLANT OPERATIONS							
VEHICLES							
9110 - Fuel - Vehicles	12,250	9,675	10,554	12,250	86.16%	100.00%	116.07%
9115 - Auto Repair & Maint	8,500	18,836	20,549	8,500	241.75%	100.00%	41.36%
9120 - Vehicle Insurance Ex.	4,834	3,586	3,912	4,834	80.92%	100.00%	123.57%
9125 - Fuel Booster St-Gen/Equip	2,500	36	39	2,500	1.58%	100.00%	6344.59%
9130 - Fuel - Backhoe & Equipment	500	1,238	1,350	1,500	270.02%	300.00%	111.10%
TOTAL	28,584	33,371	36,405	29,584	127.36%	103.50%	81.26%
WATER SYSTEM OPERATING EXPENSES							
9211 - Utilities - NWE & Other	171,000	153,570	167,531	171,000	97.97%	100.00%	102.07%
9215 - Chemicals	750	0	0	750	0.00%	100.00%	-
9220 - Lab Fees - Water Samples	2,000	5,626	6,137	2,000	306.85%	100.00%	32.59%
9230 - Lab Testing Equip	2,500	0	0	2,500	0.00%	100.00%	-
9235 - Equip Purchases	250	991	1,081	1,500	432.39%	600.00%	138.76%
9245 - Safety Equipment Ex	2,500	2,583	2,817	2,500	112.70%	100.00%	88.73%
9247 - Garbage Pickup	2,400	2,407	2,626	2,400	109.42%	100.00%	91.39%
9253 - Water Meter Repairs/Testing	250	0	0	250	0.00%	100.00%	-
TOTAL	181,650	165,176	180,192	182,900	99.20%	100.69%	101.50%

ORIGINAL

BIG SKY WATER & SEWER #363

2020 - 2021 BUDGET

June 17, 2020

	BUDGET LAST YEAR 2019-2020 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2020 [C]	BUDGET 2020-2021 [D]	PROJECTED ACTUAL TO 19/20 Budget [C] ÷ [A]	20/21 BUDGET TO 19/20 BUDGET [D] ÷ [A]	20/21 BUDGET To 6/30/2020 Projected Actual [D] ÷ [C]
REPAIRS & MAINTENANCE							
9301 - Repairs - Distribution System	75,000	90,113	98,305	75,000	131.07%	100.00%	76.29%
9302 - Repairs - Wells	5,500	1,382	1,508	5,500	27.41%	100.00%	364.79%
9303 - Repairs - Booster Stations	5,000	3,437	3,750	5,000	75.00%	100.00%	133.33%
9304 - Repairs - Water Tanks	5,000	0	0	5,000	0.00%	100.00%	-
9305 - Repairs - Telemetry	1,500	4,682	5,108	3,000	340.54%	200.00%	58.73%
9306 - Repairs - SPR	250	0	0	250	0.00%	100.00%	-
9316 - Maint Bldg-Repairs & Maint	3,000	6,528	7,121	5,000	237.37%	166.67%	70.22%
9324 - Generator Semi Annual Check-Up	7,000	816	890	7,000	12.72%	100.00%	786.36%
9325 - Hydrants & Hydrant Maint	2,000	84	92	2,000	4.61%	100.00%	2170.65%
9330 - Tools & Tool Maint	5,500	6,389	6,969	5,500	126.72%	100.00%	78.92%
9335 - Equipment Rental	3,000	0	0	3,000	0.00%	100.00%	-
TOTAL	112,750	113,431	123,743	116,250	109.75%	103.10%	93.94%
PROFESSIONAL SERVICES							
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	4,140	4,516	5,000	90.33%	100.00%	110.71%
9430 - Water Modeling	1,000	0	0	1,000	0.00%	100.00%	-
9435 - Water Meter Sensus Support	16,000	17,250	18,818	16,000	117.61%	100.00%	85.02%
TOTAL	31,700	21,390	23,335	31,700	73.61%	100.00%	135.85%
SPECIAL PROJECTS							
9415 - Special Projects - Other	1,500	0	0	1,500	0.00%	100.00%	-
TOTAL	1,500	0	0	1,500	0.00%	100.00%	-
MISCELLANEOUS							
9410 - Misc Expense - Water	1,000	372	406	1,000	40.56%	100.00%	246.57%
TOTAL	1,000	372	406	1,000	40.56%	100.00%	246.57%
ASSET DEPRECIATION							
9595 - Depreciation - Water Assets	450,000	412,500	450,000	460,000	100.00%	102.22%	102.22%
TOTAL	450,000	412,500	450,000	460,000	100.00%	102.22%	102.22%
[I] TOTAL WATER PLANT OPERATIONS EX	807,184	746,240	814,080	822,934	100.85%	101.95%	101.09%
[J] TOTAL WATER OPERATING EXPENSES	1,231,329	1,115,474	1,216,478	1,260,693	98.79%	102.38%	103.63%
7745 - (Gain)/Loss-Disposition - Assets	0	0	0				
7746 - (Gain)/Loss - Other	0	0	0				
TOTAL	0	0	0				
[K] TOTAL OPERATING EXPENSES	3,335,517	3,078,206	3,356,913	3,414,580	100.64%	102.37%	101.72%
[L] NON-OPERATING REVENUES							
REVENUES - SEWER							
4010 - Resort Tax Bond Payment	0	0	0	1,730,000	-	-	-
4012 - Resort Tax Other	245,000	245,000	267,273	0	109.09%	0.00%	0.00%
4013 - Madison Co. Tax Reciepts Sewer Bonds	421,729	340,744	371,721	446,253	88.14%	105.82%	120.05%
4014 - Gallatin Co. Tax Receipts Sewer Bonds	368,201	294,262	321,013	423,308	87.18%	114.97%	131.87%
4015 - Snow Making Pilot Project	0	0	0	0	-	-	-

BIG SKY WATER & SEWER #363 2020 - 2021 BUDGET

June 17, 2020

	BUDGET LAST YEAR 2019-2020 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2020 [C]	BUDGET 2020-2021 [D]	PROJECTED ACTUAL TO 19/20 Budget [C] ÷ [A]	20/21 BUDGET TO 19/20 BUDGET [D] ÷ [A]	20/21 BUDGET To 6/30/2020 Projected Actual [D] ÷ [C]
4020 · Sewer Int Income RESTRICTED	220,000	166,356	181,480	175,000	82.49%	79.55%	96.43%
4025 · Sewer Int Income-UNRESTRICTED	25,000	16,713	18,232	15,000	72.93%	60.00%	82.27%
4030 · Sewer Plant Investment Fees	250,000	463,759	505,919	400,000	202.37%	160.00%	79.06%
4031 · Spanish Peaks PIC Fees	0	0	0	0	-	-	-
4035 · Boyne Settlement Funds	0	0	0	0	-	-	-
4040 · Non-Oper Inc Sewer - Other	100	0	0	100	0.00%	100.00%	-
TOTAL	1,530,030	1,526,834	1,665,637	3,189,661	108.86%	208.47%	191.50%
REVENUES - WATER							
4110 · Resort Tax Bond Payment	0	0	0	0	-	-	-
4112 · Resort Tax Other	5,000	5,000	5,455	5,000	109.09%	100.00%	91.67%
4113 · Madison Co. Tax Receipts Water Bonds	229,077	174,557	190,426	224,702	83.13%	98.09%	118.00%
4114 · Gallatin Co. Tax Receipts Water Bonds	234,883	176,859	192,938	259,660	82.14%	110.55%	134.58%
4120 · Water Int Income RESTRICTED	41,000	22,451	24,492	20,000	59.74%	48.78%	81.66%
4125 · Water Int Income-UNRESTRICTED	1,500	1,566	1,709	1,200	113.91%	80.00%	70.23%
4130 · Water System Investment Fees	75,000	90,398	98,616	75,000	131.49%	100.00%	76.05%
4135 · Non-Oper Inc Water-Other	2,000	0	0	2,000	0.00%	100.00%	-
TOTAL	588,460	470,832	513,635	587,562	87.28%	99.85%	114.39%
TOTAL NON-OPER. REVENUE	2,118,490	1,997,666	2,179,272	3,777,223	102.87%	178.30%	173.33%
DONATED CAPITAL ASSETS							
4045 · Donated Capital Assets Sewer	75,000	5,500	5,500	75,000	7.33%	100.00%	1263.64%
4145 · Donated Capital Assets Water	75,000	0	0	75,000	0.00%	100.00%	-
TOTAL DONATED CAPITAL ASSETS	150,000	5,500	5,500	150,000	3.67%	100.00%	2627.27%
<i>New water & sewer extensions from developers</i>							
NON-OPERATING EXPENSES							
EXPENSES SEWER							
4210 · SRF - Interest Expense	61,000	62,604	68,295	43,000	111.96%	70.49%	62.96%
4211 · SRF Loan Administration	0	20,000	21,818	0	-	-	0.00%
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	-	-	-
TOTAL	61,000	82,604	90,113	43,000	147.73%	70.49%	47.72%
EXPENSES - WATER							
4310 · SRF Interest Expense	58,500	57,010	62,193	49,250	106.31%	84.19%	79.19%
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	-	-	-
TOTAL	58,500	57,010	62,193	49,250	106.31%	84.19%	79.19%
TOTAL NON-OPERATING EXPENSES	119,500	139,614	152,306	92,250	127.45%	77.20%	60.57%

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SUMMARY - OPERATING AND NON-OPERATING REVENUES AND EXPENSES

OPERATING REVENUES	3,288,200	3,011,214	3,284,961	3,458,000	99.90%	105.16%	105.27%
OPERATING EXPENSES	(3,335,517)	(3,078,206)	(3,356,913)	(3,414,580)	100.64%	102.37%	101.72%
OPERATING RESERVES	0	0	0	0	0.00%	0.00%	0.00%
NET OPERATING REV	(47,317)	(66,992)	(71,952)	43,420	152.06%	-91.76%	60.35%

NON-OPERATING SUMMARY

NON-OPERATING REV	2,118,490	1,997,666	2,179,272	3,777,223	102.87%	178.30%	173.33%
NON-OPER EXPENSE	(119,500)	(139,614)	(152,306)	(92,250)	127.45%	77.20%	60.57%
NET NON-OPERATING REV	1,998,990	1,858,052	2,026,966	3,684,973	101.40%	184.34%	181.80%

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SUMMARY - TOTAL REVENUES AND EXPENSES

TOTAL REVENUES	5,406,690	5,008,880	5,464,233	7,235,223	101.06%	133.82%	132.41%
TOTAL EXPENSES	(3,455,017)	(3,217,820)	(3,509,219)	(3,506,830)	101.57%	101.50%	99.93%
TOTAL NET REVENUES	1,951,673	1,791,060	1,955,014	3,728,393	100.17%	191.04%	190.71%
TOTAL CAPITAL CONTRIBUTIONS	150,000	5,500	5,500	150,000	3.67%	100.00%	2727.27%
NET INCOME	2,101,673	1,796,560	1,960,514	3,878,393	93.28%	184.54%	197.83%

ORIGINAL

BIG SKY WATER & SEWER #363
2020 - 2021 BUDGET

June 17, 2020

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

SEWER - OPERATING REVENUE	1,835,100	1,708,035	1,863,311	1,951,500	101.54%	106.34%	104.73%
OFFICE GEN & ADM EX 1/2	(295,346)	(256,060)	(278,975)	(306,963)	94.46%	103.93%	110.03%
SEWER GEN & ADM EX	(321,561)	(236,986)	(258,530)	(322,946)	80.40%	100.43%	124.92%
SEWER PLANT OPER EX	(1,191,934)	(1,213,625)	(1,323,955)	(1,217,015)	111.08%	102.10%	91.92%
GAIN/(LOSS) ASSETS	0	0	0	0			
NET SEWER OPER REV	26,258	1,363	1,851	104,576	7.05%	-398.26%	5649.80%

WATER - OPERATING REVENUE	1,453,100	1,303,179	1,421,650	1,506,500	97.84%	103.67%	105.97%
OFFICE GEN & ADM EX 1/2	(295,346)	(256,060)	(278,975)	(306,963)	94.46%	103.93%	110.03%
WATER GEN & ADM EX	(424,145)	(369,234)	(402,398)	(437,759)	94.87%	103.21%	108.79%
WATER PLANT OPER EX	(807,184)	(746,240)	(814,080)	(822,934)	100.85%	101.95%	101.09%
NET WATER OPER REV	(73,575)	(68,355)	(73,803)	(61,156)	-100.31%	-83.12%	82.86%