OPERATING BUDGET
BIG SKY COUNTY WATER & SEWER DISTRICT NO. 363
2022/2023 Annual Budget

ORIGINAL

July 1, 2022 through June 30, 2023

TABLE OF CONTENTS

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 duly adopted by the Board of Directors of the District at a regular meeting on June 21, 2022

Dick Fast, Secretary

ORIGINAL

A

BUDGET SUMMARY

SEWER OPERATIONS

OPERATING REVENUE	2,405,500
NON-OPERATING REVENUE	4,230,319
TOTAL REVENUE	6,635,819
1/2 GENERAL & ADMIN EX	613,975
SEWER OPERATING EX	1,896,073
NON-OPERATING EXPENSES	113,500
TOTAL EXPENSES	2,623,548
NET REVENUES	4,012,271
LESS PRIN PMT-SRF LOANS	(827,000)
LESS CAPITAL PAYMENTS	(41,419,730)
NON-CASH DEPRECIATION	725,000
NET TO SWR RESERVES	(37,509,459)

WATER OPERATIONS

OPERATING REVENUE	2,037,750
NON-OPERATING REVENUE	642,200
TOTAL REVENUE	2,679,950
1/2 GENERAL & ADMIN EX	613,975
OPERATING EXPENSES	1,513,456
NON-OPERATING EXPENSES	44,500
TOTAL EXPENSES	2,171,931
NET REVENUES	508,019
LESS PRIN PMT-SRF LOANS	(434,000)
LESS CAPITAL PAYMENTS	(820,500)
NON-CASH DEPRECIATION	485,000
NET TO WTR RESERVES	(261,481)
NET TO RESERVES	(37,770,940)

Proposed Monthly User Rates

Dept	2022-2023	Commercial
Sewer SFE	29.53	29.53
Water SFE	21.58	21.58
Sewer Meter	31.36(B)-7.58(V) *	31.36(B)-7.95(V)
Water Meter	19.38(B)-Tierd(V) *	19.38(B)-Tierd(V)
Water Tiers	Water	Water
0-20,000/0-30,000	3.29	3.29
20K - 40K/30K -60K	4.93	4.93
40K - 60K/60K - 80K	6.90	6.90
>60K/ >80k	9.66	9.66
IRRIGATION	Water	Water
0-20,000	4.93	4.93
20K - 40K	6.90	6.90
>40K	9.66	9.66

V=Variable Charge Per 1000 gallons used.

Unimproved Lots	
Sewer	411
Water	309
Vacant Lot Charge	16.54

Meters	
Metered Accts	3,224

B

CAPITAL BUDGET 2022 - 2023

ORIGINAL

SEWER OPERATIONS - Capital Items	Est Cost
Firelight Engineering	$ 88,000
Manhole Monitoring Devices	20,000
Additional Booster Station Engineering	60,000
FOG Design Engineering	30,000
New Plant Project	41,049,230
New Sewer Truck	45,000
Computers	7,500
Sewer Mains	100,000
Sewer Collection System Modeling	20,000
TOTALS	$ 41,419,730

Sources of Funding for the Sewer Capital Projects and Items	Amounts
FSB Loan	$ 42,360,929
Plant Investment Charges Through 6/30/2022	$ 1,077,046
Sewer Asset Replacement Fund	6,688,626
Projected Asset Replacement Additon 22-23	725,000
Sewer Restricted Operating Reserves	110,662
Plant Investment Charges 2022-2023	400,000
Rates/Capital Component of Rate Structure (currently no new capital in rates)	0
Sewer Capital Projects and listed Items	(41,419,730)
Balance Remaining to Sewer Capital Items	**$ 9,542,532**

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
Computers	7,500
Land for New Water Tank	100,000
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
Cascade Well 5 & 6 VFD & Pump Replacement	0
Mountain Well Exploration	125,000
Fire Hydrant Replacements (5)	25,000
Cascade Mtn Village Improvements	96,000
TOTALS	**$ 820,500**

Sources of Funding for the Water Capital Projects and Items	Amounts
System Investment Charges 6-30-2022	$ 537,705
Water Asset Replacement Fund	$ 1,560,187
Projected Asset Replacement Additon 2022-2023	485,000
Water Restricted Operating Reserves	100,127
System Investment Charges 2022-2023	150,000
	0
Water Capital Projects and listed Items	(820,500)
Balance Remaining to Water Capital Items	**$ 1,862,518**

BIG SKY WATER & SEWER #363
2022 - 2023 BUDGET
June 21, 2022

C

ORIGINAL

	BUDGET LAST YEAR 2021-2022 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2022 [C]	BUDGET 2022-2023 [D]	PROJECTED ACTUAL TO 21/22 Budget [C] ÷ [A]	22/23 BUDGET TO 21/22 BUDGET [D] ÷ [A]	22/23 BUDGET To 6/30/2022 Projected Actual [D] ÷ [C]
REVENUES							
OPERATING REVENUES							
3020 · Sewer Wastewater User Charges	2,125,000	2,015,404	2,198,622	2,355,000	103.46%	110.82%	107.11%
3025 · Water User Charges	1,500,000	1,454,114	1,586,306	1,760,000	105.75%	117.33%	110.95%
3030 · Late Payment Fees	1,000	2	2	1,000	0.22%	100.00%	45833.33%
3035 · Sewer Connection/Insp Fees	11,000	14,724	16,063	15,000	146.02%	136.36%	93.38%
3040 · Water Connection/Insp Fees	11,000	13,400	14,618	15,000	132.89%	136.36%	102.61%
3042 · Water Meters Issued	50,000	116,988	127,623	110,000	255.25%	220.00%	86.19%
3045 · Sewer Miscellaneous Income	15,000	57,839	63,097	35,000	420.65%	233.33%	55.47%
3046 · Water Misc. Inc/ Yellowstone Club Inc	145,000	118,959	129,773	152,250	89.50%	105.00%	117.32%
TOTAL OPERATING REVENUE	**3,858,000**	**3,791,429**	**4,136,105**	**4,443,250**	**107.21%**	**115.17%**	**107.43%**
EXPENSES							
OFFICE - GEN & ADM EXPENSES							
DIRECTORS							
5001 · Meeting Expenses	1,925	248	271	1,925	14.08%	100.00%	710.21%
5002 · Directors Reimbursable Ex. *	6,720	5,434	5,928	6,720	88.22%	100.00%	113.35%
TOTAL	**8,645**	**5,683**	**6,199**	**8,645**	**71.71%**	**100.00%**	**139.45%**
*** Per MCA 7-13-2273 - $80 per month per director.**							
ADMIN PERSONNEL							
5010 · Salaries	343,691	271,771	296,478	456,430	86.26%	132.80%	153.95%
5015 · Workers' Compensation Ins	1,752	297	324	3,059	18.50%	174.61%	943.81%
5020 · Employer P/R Medicare/457 Match	26,359	21,424	23,372	35,738	88.67%	135.58%	152.91%
5025 · Public Emp Ret Sys - Employer	31,115	26,277	28,666	42,475	92.13%	136.51%	148.17%
5030 · Employee Health Ins	93,955	88,212	96,232	77,857	102.42%	82.87%	80.91%
5031 · Long-Term, Short-Term Insurance	10,885	7,044	7,685	10,114	70.60%	92.92%	131.62%
5035 · Employee Education Ex	8,000	3,264	3,561	8,000	44.51%	100.00%	224.67%
5040 · Lucheons, Meetings, Etc.	1,500	1,290	1,407	1,500	93.80%	100.00%	106.61%
TOTAL	**517,257**	**419,581**	**457,725**	**635,173**	**88.49%**	**122.80%**	**138.77%**
OFFICE							
5130 · Utilities - New Off-AmGas/N.W.E	5,000	5,240	5,716	6,000	114.32%	120.00%	104.97%
5135 · Janitorial	2,800	2,869	3,130	3,000	111.78%	107.14%	95.85%
5136 · Carpet Servce - Am Linen	725	413	450	725	62.08%	100.00%	161.07%
5141 · Off Supplies/Copier Etc.	5,700	4,550	4,964	5,700	87.08%	100.00%	114.83%
5142 · Office Furn & Equipment	900	154	168	900	18.65%	100.00%	536.13%
5143 · Computer Software/Hdware	6,250	5,719	6,239	6,250	99.82%	100.00%	100.18%
5144 · Web Design/CC Web Payments	15,000	3,868	4,219	5,000	28.13%	33.33%	118.51%
5145 · Telephone	6,500	6,476	7,065	7,200	108.70%	110.77%	101.91%
5150 · Printing	250	0	0	250	0.00%	100.00%	-
5155 · Postage - Shipping	2,100	2,699	2,945	2,100	140.23%	100.00%	71.31%
5160 · Advertising	600	26	28	600	4.73%	100.00%	2115.38%
5165 · Insurance- PPE Both Water & Sewer	74,520	68,310	74,520	156,400	100.00%	209.88%	209.88%
5175 · Dues & Subscriptions	2,200	2,915	3,180	3,200	144.54%	145.45%	100.63%
5185 · Election Expenses	250	0	0	250	0.00%	100.00%	-
5190 · Stmt Mailing-Postage, Forms etc	12,500	13,866	15,126	13,500	121.01%	108.00%	89.25%
TOTAL	**135,295**	**117,104**	**127,750**	**211,075**	**94.42%**	**156.01%**	**165.22%**
VEHICLE							
5210 · Vehicle Gas & Oil	2,650	2,863	3,124	3,250	117.87%	122.64%	104.04%
5215 · Vehicle Repair & Maint	1,800	60	65	1,800	3.63%	100.00%	2751.38%
5220 · Vehicle Insurance	2,520	2,310	2,520	3,815	100.00%	151.39%	151.39%
TOTAL	**6,970**	**5,233**	**5,709**	**8,865**	**81.91%**	**127.19%**	**155.28%**

BIG SKY WATER & SEWER #363
2022 - 2023 BUDGET
June 21, 2022

	BUDGET LAST YEAR 2021-2022 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2022 [C]	BUDGET 2022-2023 [D]	PROJECTED ACTUAL TO 21/22 Budget [C] ÷ [A]	22/23 BUDGET TO 21/22 BUDGET [D] ÷ [A]	22/23 BUDGET To 6/30/2022 Projected Actual [D] ÷ [C]
PROFESSIONAL SERVICES							
5310 · Legal Fees Associated Costs	5,000	58,265	63,561	10,000	1271.23%	200.00%	15.73%
5311 · Legal Fees Attorney	600,000	1,055,265	1,151,198	200,000	191.87%	33.33%	17.37%
5315 · Computer/Telephone Maintenance	14,000	30,745	33,540	33,540	239.57%	239.57%	100.00%
5325 · Audit Ex	8,500	11,250	11,250	10,500	132.35%	123.53%	93.33%
5330 · GIS Mapping Ex	2,000	0	0	2,000	0.00%	100.00%	-
5332 · Other Consulting Fees	1,000	0	0	100,000	0.00%	10000.00%	-
TOTAL	**630,500**	**1,155,524**	**1,259,549**	**356,040**	**199.77%**	**56.47%**	**28.27%**
OTHER EXPENSES							
5415 · Bank Service Charges	200	54	59	150	29.42%	75.00%	254.96%
5420 · State Annual Audit Filing Fee	1,700	1,700	1,855	2,500	109.09%	147.06%	134.80%
5430 · Miscellaneous	1,000	6,093	6,647	2,000	664.74%	200.00%	30.09%
5445 · Office Bldg - Repair & Maint	2,500	3,310	3,611	3,500	144.45%	140.00%	96.92%
TOTAL	**5,400**	**11,158**	**12,172**	**8,150**	**225.41%**	**150.93%**	**66.96%**
5495 · Annual Pension Expense	1	0	0	1	0.00%	100.00%	-
TOTAL OFFICE GENERAL & ADM. EX	**1,304,068**	**1,714,283**	**1,869,104**	**1,227,949**	**143.33%**	**94.16%**	**65.70%**

D SEWER - GEN & ADM EXPENSES

ORIGINAL

	BUDGET LAST YEAR 2021-2022 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2022 [C]	BUDGET 2022-2023 [D]	PROJECTED ACTUAL TO 21/22 Budget [C] ÷ [A]	22/23 BUDGET TO 21/22 BUDGET [D] ÷ [A]	22/23 BUDGET To 6/30/2022 Projected Actual [D] ÷ [C]
PERSONNEL							
6010 · Salaries	329,150	200,023	218,207	326,022	66.29%	99.10%	149.41%
6015 · Wages - Labor - Part Time	0	0	0	0	-	0.00%	-
6020 · Workers' Compensation Ins Ex	5,570	792	864	5,880	15.51%	105.57%	680.87%
6025 · Employer P/R Medicare/457 Match	25,197	14,523	15,843	25,278	62.88%	100.32%	159.55%
6030 · Public Emp Ret Sys Ex	29,759	18,710	20,411	30,067	68.59%	101.04%	147.31%
6031 · Lont-Term, Short Term Insurance	6,728	3,000	3,273	4,688	48.64%	69.67%	143.24%
6035 · Employee Health Ins Ex	79,351	70,475	76,882	76,672	96.89%	96.62%	99.73%
6040 · Employee Education Ex	5,000	1,596	1,741	5,000	34.83%	100.00%	287.14%
TOTAL	**480,754**	**309,119**	**337,221**	**473,607**	**70.14%**	**98.51%**	**140.44%**
GENERAL							
6110 · Dues & Subscription Ex	800	585	638	800	79.77%	100.00%	125.36%
6115 · Telephone	5,500	5,113	5,578	5,800	101.41%	105.45%	103.99%
6130 · Office Supplies & Equip	500	985	1,075	1,000	214.91%	200.00%	93.06%
6132 · Publications-Swr	150	302	329	400	219.49%	266.67%	121.49%
TOTAL	**6,950**	**6,985**	**7,620**	**8,000**	**109.63%**	**115.11%**	**104.99%**
TOTAL SEWER GENERAL & ADM. EX	**487,704**	**316,104**	**344,840**	**481,607**	**70.71%**	**98.75%**	**139.66%**

E SEWER PLANT OPERATIONS

	BUDGET LAST YEAR 2021-2022 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2022 [C]	BUDGET 2022-2023 [D]	PROJECTED ACTUAL TO 21/22 Budget [C] ÷ [A]	22/23 BUDGET TO 21/22 BUDGET [D] ÷ [A]	22/23 BUDGET To 6/30/2022 Projected Actual [D] ÷ [C]
VEHICLE							
8110 · Fuel / Vehicles & Equip	8,500	10,259	11,191	12,500	131.66%	147.06%	111.69%
8115 · Vehicles - Repair/Maint	7,500	5,422	5,915	8,000	78.87%	106.67%	135.24%
8120 · Vehicle & Equip Insurance	4,536	4,158	4,536	6,865	100.00%	151.34%	151.34%
8125 · Snowmachine Maint/Equip	100	0	0	100	0.00%	100.00%	-
8130 · Fuel - Backhoe & Equip	800	2,403	2,622	1,200	327.72%	150.00%	45.77%
TOTAL	**21,436**	**22,242**	**24,264**	**28,665**	**113.19%**	**133.72%**	118.14%

BIG SKY WATER & SEWER #363
2022 - 2023 BUDGET
June 21, 2022

ORIGINAL

	BUDGET LAST YEAR 2021-2022 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2022 [C]	BUDGET 2022-2023 [D]	PROJECTED ACTUAL TO 21/22 Budget [C] ÷ [A]	22/23 BUDGET TO 21/22 BUDGET [D] ÷ [A]	22/23 BUDGET To 6/30/2022 Projected Actual [D] ÷ [C]
OPERATING EXPENSES							
8209 · New Treatment Plant-Propane	22,500	20,456	22,315	22,500	99.18%	100.00%	100.83%
8210 · Filter Building - Propane Heat	12,000	13,355	14,569	16,000	121.41%	133.33%	109.82%
8211 · Maintenance Bldg - Propane Heat	0	0	0	0	-	-	-
8212 · Maint.Bld Blwrs-Recirc NWE	24,000	17,393	18,974	24,000	79.06%	100.00%	126.49%
8213 · Treatment Plant-NWE	75,000	82,075	89,537	75,000	119.38%	100.00%	83.76%
8214 · YMC Pump Stations NWE	90,000	69,443	75,756	90,000	84.17%	100.00%	118.80%
8215 · Filter Bld - NWE	42,000	36,897	40,251	42,000	95.84%	100.00%	104.35%
8230 · Chemicals-Chlorine SBR	4,000	0	0	2,000	0.00%	50.00%	-
8231 · Chemicals Chlorine Gas Filter Bld	22,000	35,965	39,234	51,000	178.34%	231.82%	129.99%
8235 · Chlorine Maintenance	1,000	0	0	1,000	0.00%	100.00%	-
8240 · Chemicals-Aqua Hawk	32,000	48,234	52,619	47,000	164.43%	146.88%	89.32%
8245 · Chemicals Alum & Misc	1,000	0	0	1	0.00%	0.10%	-
8246 - Chemicals: YC/SPR Pond Chlorination	9,500	22,975	25,064	9,500	263.83%	100.00%	37.90%
8250 · Chemical-Other-Sodium Hydroxide	30,000	9,113	9,941	20,000	33.14%	66.67%	201.18%
8255 · SBR Lab Sampling Supplies	750	453	494	750	65.89%	100.00%	151.78%
8256 · WW Testing Pipeline Baseline	800	0	0	800	0.00%	100.00%	-
8257 · Lab Fees Wastewater Monitoring/GLWQD	30,500	53,014	57,833	60,000	189.62%	196.72%	103.75%
8260 · Lab Testing Equipment	1,000	6,139	6,697	2,000	669.71%	200.00%	29.86%
8265 · Compost Supplies	4,000	0	0	4,500	0.00%	112.50%	-
8270 · Safety Equipment	1,000	935	1,020	1,500	102.02%	150.00%	147.04%
8275 · Operating Supplies	250	666	726	750	290.53%	300.00%	103.26%
8280 · MDEQ Discharge Permit Fees	0	0	0	0	-	-	-
TOTAL	**403,300**	**417,112**	**455,031**	**470,301**	**112.83%**	**116.61%**	**103.36%**
REPAIRS & MAINTENANCE							
8310 · Welding & Welding Supplies Sewer	500	83	90	500	18.05%	100.00%	553.94%
8311 · Sewer Repairs/Maintenance	50,000	41,602	45,384	50,000	90.77%	100.00%	110.17%
8312 · Recirc Building Maintenance	4,000	3,212	3,504	4,000	87.59%	100.00%	114.16%
8313 · Treatment Plant Repair/Maint.	10,000	42,906	46,807	15,000	468.07%	150.00%	32.05%
8315 · Filter Building Repair/Maint	10,000	6,849	7,472	10,000	74.72%	100.00%	133.83%
8316 · YC Pump Station/FM Maintenance	15,000	31,162	33,995	20,000	226.63%	133.33%	58.83%
8320 · Pond Maintenance/Inspection	3,500	2,620	2,859	3,500	81.68%	100.00%	122.44%
8322 · Pond Blowers/Pond Maintenance	4,500	7,558	8,245	7,500	183.21%	166.67%	90.97%
8325 · Irrigation Maintenance	10,000	16,610	18,120	15,000	181.20%	150.00%	82.78%
8330 · Trash Pickup	3,500	2,644	2,884	4,000	82.41%	114.29%	138.69%
8332 · Weed Control/Grounds Maint	3,500	2,330	2,542	3,500	72.62%	100.00%	137.70%
8335 · Tools & Tool Maintenance	3,500	1,412	1,541	3,500	44.02%	100.00%	227.15%
8340 · Equipment Rental-Other	500	0	0	500	0.00%	100.00%	-
8345 · Cleaning - Sewer Lines	26,500	23,945	26,121	26,500	98.57%	100.00%	101.45%
8350 · Video Taping - Sewer Lines	500	0	0	500	0.00%	100.00%	-
TOTAL	**145,500**	**182,933**	**199,564**	**164,000**	**37.16%**	**112.71%**	**82.18%**
PROFESSIONAL SERVICES							
8354 · Safety Training	500	0	0	500	0.00%	100.00%	-
8355 · Engineering	15,000	22,574	24,626	25,000	164.17%	166.67%	101.52%
TOTAL	**15,500**	**22,574**	**24,626**	**25,500**	**158.88%**	**164.52%**	**103.55%**
MISCELLANEOUS							
8410 · Sewer Miscellaneous Ex.	750	12	13	750	1.70%	100.00%	5871.05%
TOTAL	**750**	**12**	**13**	**750**	**1.70%**	**100.00%**	**5871.05%**
ASSET DEPRECIATION							
8595 · Depreciation - Sewer Assets	700,000	628,498	685,634	725,000	97.95%	103.57%	105.74%
TOTAL	**700,000**	**628,498**	**685,634**	**725,000**	**97.95%**	**103.57%**	**105.74%**

BIG SKY WATER & SEWER #363 2022 - 2023 BUDGET June 21, 2022	BUDGET LAST YEAR 2021-2022 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2022 [C]	BUDGET 2022-2023 [D]	PROJECTED ACTUAL TO 21/22 Budget [C] ÷ [A]	22/23 BUDGET TO 21/22 BUDGET [D] ÷ [A]	22/23 BUDGET To 6/30/2022 Projected Actual [D] ÷ [C]
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	**1,286,736**	**1,273,371**	**1,389,132**	**1,414,466**	**107.96%**	**109.93%**	**101.82%**
TOTAL SEWER OPERATION EXPENSES	**1,774,440**	**1,589,475**	**1,733,972**	**1,896,073**	**97.72%**	**106.85%**	**109.35%**
WATER - GEN & ADM EXPENSES						ORIGINAL	
OPERATIONS PERSONNEL							
7010 · Salaries	298,354	266,250	290,454	353,504	97.35%	118.49%	121.71%
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	5,083	838	914	6,457	17.98%	127.02%	706.46%
7030 · Employer P/R Medicare/457 Match	22,778	21,047	22,960	27,499	100.80%	120.73%	119.77%
7031 · Long Term, Short Term Insurance	4,544	4,630	5,051	4,736	111.16%	104.23%	93.77%
7035 · Public Emp Ret Sys Exp	26,887	25,059	27,338	32,682	101.68%	121.55%	119.55%
7040 · Employee Health Ins Exp	70,381	66,184	72,200	75,366	102.59%	107.08%	104.38%
7045 · Employee Educ. Exp	8,000	5,762	6,286	8,000	78.57%	100.00%	127.27%
TOTAL	**466,026**	**389,769**	**425,203**	**538,244**	**91.24%**	**115.50%**	**126.59%**
OPERATIONS GENERAL							
7110 · Dues & Subscriptions Exp	2,200	1,980	2,160	2,200	98.18%	100.00%	101.85%
7115 · Telephone	8,700	6,861	7,484	8,700	86.03%	100.00%	116.24%
7130 · Publications - Wtr	300	0	0	300	0.00%	100.00%	-
7135 · Office Supplies & Equip	1,500	425	463	1,500	30.90%	100.00%	323.66%
7140 · P Wtr Sup Fees-MV SDW02384-01	4,700	4,428	4,428	4,700	94.21%	100.00%	106.14%
TOTAL	**17,400**	**13,693**	**14,536**	**17,400**	**83.54%**	**100.00%**	**119.70%**
G TOTAL WATER GENERAL & ADM. EX	**483,426**	**403,463**	**439,738**	**555,644**	**90.96%**	**114.94%**	**126.36%**
H WATER PLANT OPERATIONS							
VEHICLES							
9110 · Fuel - Vehicles	10,250	12,161	13,267	15,000	129.43%	146.34%	113.06%
9115 · Auto Repair & Maint	8,500	4,911	5,357	8,500	63.02%	100.00%	158.67%
9120 · Vehicle Insurance Ex	5,112	4,686	5,112	5,112	100.00%	100.00%	100.00%
9125 · Fuel Booster St-Gen/Equip	1,500	103	112	3,000	7.47%	200.00%	2676.66%
9130 · Fuel - Backhoe & Equipment	1,000	1,014	1,106	1,000	110.58%	100.00%	90.43%
TOTAL	**26,362**	**22,875**	**24,954**	**32,612**	**94.66%**	**123.71%**	**130.69%**
WATER SYSTEM OPERATING EXPENSES							
9211 · Utilities - NWE & Other	171,000	127,380	138,960	171,000	81.26%	100.00%	123.06%
9215 · Chemicals	750	0	0	750	0.00%	100.00%	-
9220 · Lab Fees - Water Samples	3,500	2,820	3,076	3,500	87.90%	100.00%	113.77%
9230 · Lab Testing Equip	750	0	0	750	0.00%	100.00%	-
9235 · Equip Purchases	750	0	0	750	0.00%	100.00%	-
9245 · Safety Equipment Ex	1,500	754	823	1,500	54.86%	100.00%	182.27%
9247 · Garbage Pickup	3,500	2,729	2,977	4,000	85.06%	114.29%	134.37%
9253 · Water Meter Repairs/Testing	250	0	0	250	0.00%	100.00%	-
TOTAL	**182,000**	**133,683**	**145,836**	**182,500**	**80.13%**	**100.27%**	**125.14%**

BIG SKY WATER & SEWER #363
2022 - 2023 BUDGET
June 21, 2022

	BUDGET LAST YEAR 2021-2022 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2022 [C]	BUDGET 2022-2023 [D]	PROJECTED ACTUAL TO 21/22 Budget [C]÷[A]	22/23 BUDGET TO 21/22 BUDGET [D]÷[A]	22/23 BUDGET To 6/30/2022 Projected Actual [D]÷[C]
REPAIRS & MAINTENANCE							
9301 · Repairs - Distribution System	100,000	103,604	113,022	130,000	113.02%	130.00%	115.02%
9302 · Repairs - Wells	3,500	13,937	15,204	15,000	434.40%	428.57%	98.66%
9303 · Repairs - Booster Stations	6,200	16,526	18,028	10,000	290.78%	161.29%	55.47%
9304 · Repairs - Water Tanks	2,500	0	0	2,500	0.00%	100.00%	-
9305 · Repairs - Telemetry	2,000	0	0	2,000	0.00%	100.00%	-
9306 · Repairs - SPR	250	0	0	250	0.00%	100.00%	-
9316 · Maint Bldg-Repairs & Maint	2,250	245	267	2,250	11.86%	100.00%	843.49%
9324 · Generator Semi Annual Check-Up	7,000	0	0	7,000	0.00%	100.00%	-
9325 · Hydrants & Hydrant Maint	750	813	887	750	118.25%	100.00%	84.57%
9330 · Tools & Tool Maint	5,500	4,151	4,528	5,500	82.33%	100.00%	121.47%
9335 · Equipment Rental	1,000	0	0	1,000	0.00%	100.00%	-
TOTAL	**130,950**	**139,275**	**151,936**	**176,250**	**116.03%**	**134.59%**	**116.00%**
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	30,803	33,603	40,000	672.07%	800.00%	119.04%
9430 · Water Modeling	1,000	0	0	1,000	0.00%	100.00%	-
9435 · Water Meter Sensus Support	29,500	31,625	34,500	29,500	116.95%	100.00%	85.51%
TOTAL	**45,200**	**62,428**	**68,103**	**80,200**	**150.67%**	**177.43%**	**117.76%**
SPECIAL PROJECTS							
9415 · Special Projects - Other	500	10,623	11,589	500	2317.75%	100.00%	4.31%
TOTAL	**500**	**10,623**	**11,589**	**500**	**2317.75%**	**100.00%**	**4.31%**
MISCELLANEOUS							
9410 · Misc Expense - Water	750	559	609	750	81.24%	100.00%	123.09%
TOTAL	**750**	**559**	**609**	**750**	**81.24%**	**100.00%**	**123.09%**
ASSET DEPRECIATION							
9595 · Depreciation - Water Assets	475,000	431,954	471,222	485,000	99.20%	102.11%	102.92%
TOTAL	**475,000**	**431,954**	**471,222**	**485,000**	**99.20%**	**102.11%**	**102.92%**
I **TOTAL WATER PLANT OPERATIONS EX**	**860,762**	**801,396**	**874,251**	**957,812**	**101.57%**	**111.27%**	**109.56%**
J **TOTAL WATER OPERATING EXPENSES**	**1,344,188**	**1,204,859**	**1,313,989**	**1,513,456**	**97.75%**	**112.59%**	**115.18%**
7745 · (Gain)/Loss-Dispostion - Assets	0	84	92				
7746 · (Gain)/Loss - Other	0	0	0				
TOTAL	**0**	**84**	**92**				
K **TOTAL OPERATING EXPENSES**	**4,422,696**	**4,508,701**	**4,917,158**	**4,637,479**	**111.18%**	**104.86%**	**94.31%**
L **NON-OPERATING REVENUES**							
REVENUES - SEWER							
4010 · Resort Tax Bond Payment	2,716,875	2,716,875	2,963,864	2,852,719	109.09%	105.00%	96.25%
4012 · Resort Tax Other	0	71,170	77,640	60,000	-	-	77.28%
4013 · Madison Co. Tax Reciepts Sewer Bonds	447,951	349,518	381,292	434,400	85.12%	96.97%	113.93%
4014 · Gallatin Co. Tax Receipts Sewer Bonds	421,372	324,755	354,278	433,100	84.08%	102.78%	122.25%
4015 · Snow Making Pilot Project	0	0	0	0	-	-	-
4020 · Sewer Int Income RESTRICTED	40,000	12,454	13,587	20,000	33.97%	50.00%	147.20%

ORIGINAL

BIG SKY WATER & SEWER #363
2022 - 2023 BUDGET
June 21, 2022

	BUDGET LAST YEAR 2021-2022 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2022 [C]	BUDGET 2022-2023 [D]	PROJECTED ACTUAL TO 21/22 Budget [C] ÷ [A]	22/23 BUDGET TO 21/22 BUDGET [D] ÷ [A]	22/23 BUDGET To 6/30/2022 Projected Actual [D] ÷ [C]
4025 · Sewer Int Income-UNRESTRICTED	15,000	24,860	27,120	30,000	180.80%	200.00%	110.62%
4030 · Sewer Plant Investment Fees	400,000	658,640	718,516	400,000	179.63%	100.00%	55.67%
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	**4,041,298**	**4,158,273**	**4,536,297**	**4,230,319**	**112.25%**	**104.68%**	**93.25%**
REVENUES - WATER							
4110 · Resort Tax Bond Payment	0	0	0	0			-
4112 · Resort Tax Other	0	0	0	0	-		-
4113 · Madison Co. Tax Receipts Water Bonds	223,391	175,531	191,488	220,000	85.72%	98.48%	114.89%
4114 · Gallatin Co. Tax Receipts Water Bonds	260,147	196,476	214,337	265,000	82.39%	101.87%	123.64%
4120 · Water Int Income RESTRICTED	12,000	3,293	3,592	4,000	29.94%	33.33%	111.35%
4125 · Water Int Income-UNRESTRICTED	1,200	384	419	1,200	34.88%	100.00%	286.67%
4130 · Water System Investment Fees	90,000	207,507	226,371	150,000	251.52%	166.67%	66.26%
4135 · Non-Oper Inc Water-Other	2,000	5,790	6,316	2,000	315.82%	100.00%	31.66%
TOTAL	**588,738**	**588,980**	**642,524**	**642,200**	109.14%	**109.08%**	**99.95%**
TOTAL NON-OPER. REVENUE	**4,630,036**	**4,747,253**	**5,178,821**	**4,872,519**	**111.85%**	**105.24%**	**94.09%**
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%
New water & sewer extensions from developers							
M NON-OPERATING EXPENSES							
EXPENSES SEWER							
4210 · SRF - Interest Expense	43,000	62,814	68,524	49,000	159.36%	113.95%	71.51%
4211 · SRF Loan Administration	0	9,967	10,873	0	-	-	0.00%
4215 · Resort Tax - Other	0	42,716	46,599	60,000	-	-	128.76%
4220 · Misc Non Operating Exp	0	0	0	4,500	-	-	-
4226 · Canyon Study Dist Contribution	0	0	0	0	-	-	-
TOTAL	**43,000**	**115,497**	**125,996**	**113,500**	**293.01%**	**263.95%**	**90.08%**
EXPENSES - WATER							
4310 · SRF Interest Expense	49,250	42,008	45,826	40,000	93.05%	81.22%	87.29%
4311 · DEQ - Wtr Quality Study	0	0	0	0	-	-	-
4312 · Misc Non Operating Exp	0	5,790	6,316	4,500	-	-	71.24%
4313 · Water Metering Ex.	0	0	0	0	-	-	-
TOTAL	**49,250**	**47,798**	**52,143**	**44,500**	**105.87%**	**90.36%**	**85.34%**
TOTAL NON-OPERATING EXPENSES	**92,250**	**163,294**	**178,139**	**158,000**	**193.10%**	**171.27%**	**88.69%**

ORIGINAL

BIG SKY WATER & SEWER #363
2022 - 2023 BUDGET
June 21, 2022

ORIGINAL

N SUMMARY - OPERATING AND NON-OPERATING REVENUES AND EXPENSES

	BUDGET LAST YEAR 2021-2022 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2022 [C]	BUDGET 2022-2023 [D]	PROJECTED ACTUAL TO 21/22 Budget [C] ÷ [A]	22/23 BUDGET TO 21/22 BUDGET [D] ÷ [A]	22/23 BUDGET To 6/30/2022 Projected Actual [D] ÷ [C]
OPERATING REVENUES	3,858,000	3,791,429	4,136,105	4,443,250	107.21%	115.17%	107.43%
OPERATING EXPENSES	(4,422,696)	(4,508,701)	(4,917,158)	(4,637,479)	111.18%	104.86%	94.31%
OPERATING RESERVES	0	0	0	0	0.00%	0.00%	0.00%
NET OPERATING REV	(564,696)	(717,272)	(781,053)	(194,229)	138.31%	34.40%	24.87%

NON-OPERATING SUMMARY

NON-OPERATING REV	4,630,036	4,747,253	5,178,821	4,872,519	111.85%	105.24%	94.09%
NON-OPER EXPENSE	(92,250)	(163,294)	(178,139)	(158,000)	193.10%	171.27%	88.69%
NET NON-OPERATING REV	4,537,786	4,583,959	5,000,682	4,714,519	110.20%	103.89%	94.28%

O SUMMARY - TOTAL REVENUES AND EXPENSES

TOTAL REVENUES	8,488,036	8,538,682	9,314,926	9,315,769	109.74%	109.75%	100.01%
TOTAL EXPENSES	(4,514,946)	(4,671,995)	(5,095,297)	(4,795,479)	112.85%	106.21%	94.12%
TOTAL NET REVENUES	3,973,090	3,866,687	4,219,630	4,520,290	106.21%	113.77%	107.13%
TOTAL CAPITAL CONTRIBUTIONS	150,000	5,500	5,500	150,000	3.67%	100.00%	2727.27%
NET INCOME	4,123,090	3,872,187	4,225,130	4,670,290	102.47%	113.27%	110.54%

BIG SKY WATER & SEWER #363
2022 - 2023 BUDGET
June 21, 2022

ORIGINAL

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

	BUDGET LAST YEAR 2021-2022 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2022 [C]	BUDGET 2022-2023 [D]	PROJECTED ACTUAL TO 21/22 Budget [C] ÷ [A]	22/23 BUDGET TO 21/22 BUDGET [D] ÷ [A]	22/23 BUDGET To 6/30/2022 Projected Actual [D] ÷ [C]
SEWER - OPERATING REVENUE	2,151,500	2,087,968	2,277,783	2,405,500	105.87%	111.81%	105.61%
OFFICE GEN & ADM EX 1/2	(652,034)	(857,142)	(934,552)	(613,975)	143.33%	94.16%	65.70%
SEWER GEN & ADM EX	(487,704)	(316,104)	(344,840)	(481,607)	70.71%	98.75%	139.66%
SEWER PLANT OPER EX	(1,286,736)	(1,273,371)	(1,389,132)	(1,414,466)	107.96%	109.93%	101.82%
GAIN/(LOSS) ASSETS	0	0	0	0			
NET SEWER OPER REV	(274,974)	(358,648)	(390,741)	(104,548)	142.10%	-38.02%	26.76%
WATER - OPERATING REVENUE	1,706,500	1,703,461	1,858,321	2,037,750	108.90%	119.41%	109.66%
OFFICE GEN & ADM EX 1/2	(652,034)	(857,142)	(934,552)	(613,975)	143.33%	94.16%	65.70%
WATER GEN & ADM EX	(483,426)	(403,463)	(439,738)	(555,644)	90.96%	114.94%	126.36%
WATER PLANT OPER EX	(860,762)	(801,396)	(874,251)	(957,812)	101.57%	111.27%	109.56%
NET WATER OPER REV	(289,722)	(358,539)	(390,220)	(89,681)	-134.69%	-30.95%	22.98%