

Big Plains Water & Sewer Special Service District

Budgeting Worksheet-Budget Hearing June 14, 2023

51 BIG PLAINS WATER AND SEWER SPECIAL SERVICE DISTRICT	2020 Actual	2021 Actual	2022 Actual	2022 Budget	2023 Actual	Original Budget	FY2023 Amended	FY2024 Budget	Worksheet Notes
Income or Expense									
Income From Operations:									
Operating income									
5140 Water Sales	207,787	313,612	367,516	356,400	273,683	378,000	378,000	399,600	Based on 30 New Connections
5150 Water Standby Fees	32,948	50,993	42,654	46,600	30,191	34,840	34,840	34,840	
5310 Connection Fees	19,500	24,153	5,173	20,000	5,030	9,000	9,000	9,000	
5410 Late Penalties and Fees	0	333	1,323	20,000	2,608	15,000	15,000	5,000	
5490 Other Operating Income	18,390	42,021	6,133	15,000	64,682	2,250	115,000	2,250	30 Will Serve Letters
Total Operating income	278,625	431,112	422,799	458,000	376,194	439,090	551,840	450,690	
Operating expense									
6010 Clerical Contractor Labor	0	10002	-5660	0	0	0	0	0	
6011 Town Interlocal Agreement Costs	0	0	2,978	3,000	9,285	15,336	25,336	44,350	
6013 Water Salaries and Wages	45006	51,487	56,247	55,000	43,770	55,000	45,000	0	
6014 Water Benefits	24563	32,546	22,257	37,000	19,013	37,051	25,000	0	
6021 Public Postings	401	392	25	400	0	400	400	400	
6023 Travel	967	745	324	800	122	800	800	800	
6024 Training	0	650	0	700	295	700	700	700	
6025 Books/Subscriptions/Memberships	716	1337	2,609	2,800	2,177	2,800	2,800	2,800	
6030 Admin Supplies and Expenses	4,106	5,214	4,351	4,500	4,924	3,500	5,000	5,000	
6032 Postage	133	346	642	1,000	8	700	150	200	
6035 Bank Service Charges	11	552	63	100	25	100	100	100	
6036 Bad Debt	0	0	222	0	0	0	0	0	
6040 Professional Service	26,674	28,575	-17,021	35000	12,699	7,500	35,000	7,500	
6043 Accounting & Audit Fees	6,921	5,700	19,800	25,000	13,200	12,000	12,000	12,000	
6044 Water Testing	5,692	5,155	7,966	10,000	8,135	7,800	8,000	8,000	
6045 Legal Fees	5,713	1,460	3,060	6,000	12,143	7,500	13,000	7,500	
6050 System Maintenance and Repairs	2,798	25,680	269	1,500	9,450	7,500	12,000	7,500	
6051 System Equipment	6,617	0	11,361	15,000	11,188	11,100	11,100	11,100	Includes \$3,300 valve exerciser, \$800 generator
6052 Well Maintenance and Repairs	1305	0	670	18,500	56,123	7,500	40,000	7,500	
6053 Tank Maintenance and Repairs	0	3,000	85	1500	1,252	11,500	5,000	14,000	\$10,000 Pump
6060 Equipment Costs Other than Fuel	3960	2,783	1,087	2,000	3,604	3,500	3,500	4,000	Includes \$1,500 tools
6061 Equipment Fuel	2126	2,134	2,672	3,000	5,876	3,500	7,000	5,000	
6067 Utilities	13,974	15,380	22,779	24,200	18,048	24,200	24,200	24,200	
6068 Telephone & Internet	0	152	0	200	0	0	0	0	
6070 Insurance	4,087	5,910	2,890	5,000	6,501	5,000	6,600	6,600	
6095 Depreciation Expense	134,769	135,064	135,064	135,065	113,240	135,065	137,124	143,301	
Total Operating expense	290,539	334,264	274,740	387,265	351,078	360,052	419,810	312,551	
Total Income From Operations:	-11,914	96,848	148,059	70,735	25,116	79,038	132,030	138,139	

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51 BIG PLAINS WATER AND SEWER SPECIAL SERVICE DISTRICT	2020 Actual	2021 Actual	2022 Actual	2022 Budget	2023 Actual	Original Budget	FY2023 Amended	FY2024 Budget	Worksheet Notes
Non-Operating Items:									
Non-operating income									
5510 Grants	0	403,059	0	0	206,565	1140000	265,000	0	
5520 Impact Fees	61,529	80,099	135,976	220,000	22,894	120,000	82,900	120,000	
5610 Interest Income	2,633	237	726	600	6,315	500	7,800	7,800	
5690 Sundry Revenue	0	1221	0	100	(29)	100	100	100	
Total Non-operating income	64,162	484,616	136,702	220,700	235,745	1,260,600	355,800	127,900	
Non-operating expense									
6080 Interest Expense	94,609	93,152	107,887	91,000	71,271	85,528	88,688	87,110	
Total Non-operating expense	94,609	93,152	107,887	91,000	71,271	85,528	88,688	87,110	
Total Non-Operating Items:	-30,447	391,464	28,815	129,700	164,474	1,175,072	267,112	40,790	
Total Income or Expense Before Debt Service	-42,361	488,312	176,874	200,435	189,590	1,254,110	399,142	178,929	
Debt Service									
Debt Service-Principal-2013 Water Bond					Jan 2044	\$1,690,000	85,000	85,000	
Debt Service-Principal-2014A Water Bond					Sep 2054	\$2,115,000	36,647	37,950	
Debt Service-Principal-2014B Water Bond					Aug 2054	\$271,095	4,305	4,480	
Debt Service-Principal-Aquifer Study							8,000	0	
Debt Service-Principal-Well 59					Oct 2037	\$64,000	4,000	4,000	
Debt Service-Principal-Canaan Springs					May 2048	\$295,000	11,000	11,000	
Less Depreciation							-137,124	-143,301	
Total Additional Debt Service	0	0	0	0	0	0	11,828	-871	No extra funds are necessary to cover the loan payments. Depreciation cost covers full expense
Total Income or Expense After Debt Service	0	0	0	0	0	0	\$387,314	\$179,800	
Capital Projects									
Truck						30,000	0		
Canaan Springs Rehab						150,000	240,000		
Canaan Springs Cedar Point Line						990,000	50,000		
Cedar Point Well Infrasture Upgrade								TBD	Protection Zone, Pump, Piping, Dedicated Supply Lines, Treatment Bldg (waiting on Engineer estimate)
Ground Water Infiltration Study								TBD	
Telemetry Equipment								TBD	

Big Plains Water & Sewer Special Service District*Budgeting Worksheet-Budget Hearing June 14, 2023*

	2020	2021	2022	2022	2023	Original	FY2023	FY2024	Worksheet Notes
51 BIG PLAINS WATER AND SEWER SPECIAL SERVICE DISTRICT	Actual	Actual	Actual	Budget	Actual	Budget	Amended	Budget	
Total Capital Projects						1,170,000	290,000	0	
Total Income or Expense							\$97,314	\$179,800	The SSD is an Enterprise Fund. We do not do a balanced budget like we do with the Town. (Balanced means Revenue equals Expenditures, with an end result of \$0.)

ENTERPRISE TRANSFER OF FUNDS

ACCOUNT 6011 TOWN INTERLOCAL AGREEMENT COSTS	Amount	% of Expenditures
Personnel Cost	41,587.00	13.31%
Office Supplies	120.00	0.04%
Telephone	575.00	0.18%
Internet Charges	228.00	0.07%
Zoom Meeting Recordings	218.00	0.07%
Website	1,622.00	0.52%
TOTAL TRANSFER FROM ENTERPRISE TO GENERAL FUND	\$ 44,350.00	14.19%

175.05% Increase over FY2023
 Due to decrease in wages
 and increase in payment
 to Town
 8% increase on a comparative basis