

Draft Utility Budget FY 24-25

Account Number	Description	Prior Year Actuals	YTD Budgeted	YTD Estimated Actuals	Proposed Budget
		FY23	FY24	FY24	FY25
2017 JUDGMENT RESOLUTION FUND					
REVENUES					
63-38-101	TRANSFER FROM GENERAL FUND	(29,605)	(24,000)	-	TBD
63-38-102	TRANSFER FROM WATER FUND	(9,870)	(8,000)	-	TBD
63-38-103	TRANSFER FROM WASTEWATER	(9,870)	(8,000)	-	TBD
63-38-105	TRANSFER FROM GAS FUND	(9,870)	(8,000)	-	TBD
TOTAL REVENUES		(59,216)	(48,000)	-	-
EXPENDITURES					
63-41-310	PROFESSIONAL & TECHNICAL	57,716	28,000	41,710	45,000
63-41-315	LEGAL - GENERAL	1,500	20,000	-	20,000
TOTAL EXPENDITURES		59,216	48,000	41,710	
NET REVENUE OVER EXPENDITURES		-	-	41,710	-
JOINT ADMINISTRATION FUND					
REVENUES					
65-38-102	TRANSFER FROM WATER FUND	(512,013)	(717,270)	-	TBD
65-38-103	TRANSFER FROM WASTEWATER	(682,618)	(925,730)	-	TBD
65-38-105	TRANSFER FROM GAS FUND	(341,310)	(21,304)	-	TBD
65-38-910	LANDFILL REVENUES	(22,205)	(20,000)	(20,000)	
65-38-915	GARKANE SERVICES	(15,171)	(12,000)	(11,670)	
TOTAL REVENUES		(1,573,317)	(1,696,304)	(31,670)	-
EXPENDITURES					
65-41-110	SALARIES-PERMANENT EMPLOYEES	620,129	757,994	474,558	735,277
65-41-113	MANAGER	11,546	97,388	26,004	97,388
65-41-114	TREASURER	24,759	55,654	42,643	55,654
65-41-115	RECORDER	5,855	37,330	25,260	37,330
65-41-120	SALARIES-TEMPORARY EMPLOYEES	29,648	103,024	17,494	31,247
65-41-130	PAYROLL TAXES	54,648	81,600	41,815	72,000
65-41-140	BENEFITS-OTHER	175,313	123,900	84,514	116,100
65-41-144	PRINT AND POSTAGE	12,261	20,000	6,963	21,000
65-41-145	AUDITOR	-	20,000	55,108	20,000
65-41-150	STIPENDS - UTILITY BOARD	2,500	3,000	2,800	6,000
65-41-160	MERCHANT PROCESSING	-	1,000	794	-
65-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	843	4,200	2,106	4,200

65-41-230	TRAVEL	3,103	3,000	1,120	8,200
65-41-235	FOOD & REFRESHMENT	5,645	3,000	2,286	5,400
65-41-240	OFFICE EXPENSE & SUPPLIES	3,130	3,000	1,631	4,500
65-41-242	SERVICE FEES	6,120	1,000	5,548	7,500
65-41-250	EQUIPMENT SUPPLIES & MAINT	41,997	13,500	39,996	48,900
65-41-257	FUEL	42,068	39,700	25,186	30,000
65-41-260	TOOLS & EQUIPMENT-NON CAPITAL	28,352	10,000	12,053	20,700
65-41-271	MAINT & SUPPLY - OFFICE	7,390	5,000	6,796	8,900
65-41-280	UTILITIES	15,767	23,514	9,501	19,900
65-41-285	POWER	12,929	27,000	8,689	17,500
65-41-287	TELEPHONE	11,390	12,000	9,953	12,000
65-41-310	PROFESSIONAL & TECHNICAL	223,944	40,000	66,790	82,100
65-41-313	AUDITOR	18,351	20,000	44,304	40,000
65-41-315	LEGAL - GENERAL	30,000	4,000	-	5,000
65-41-317	INFORMATION TECHNOLOGY - CONS	29,919	25,000	-	15,000
65-41-318	INFORMATION TECHNOLOGY - SOFTW	18,846	27,000	60,234	60,000
65-41-319	INFORMATION TECHNOLOGY - SYSTE	-	10,000	-	-
65-41-330	EDUCATION	3,345	10,000	4,484	3,600
65-41-510	INSURANCE	60,764	85,500	104,688	108,000
65-41-521	CREDIT CARD EXPENSE	16,617	-	10,808	15,000
65-41-580	RENT OR LEASE	-	10,000	9,120	12,600
65-41-620	MISC. SERVICES	2,020	-	12,656	12,000
65-41-720	BUILDINGS	810	3,000	450	10,000
65-41-741	EQUIPMENT - OFFICE	12,638	5,000	5,545	12,000
65-41-780	RESERVE PURCHASES	-	-	5,265	5,000
65-41-850	DEBT SERVICE - VEHICLE & EQUIP	5,226	11,000	17,628	11,000
65-41-900	AUTOMATIC PAYMENT INCENTIVE	5	-	208	-
TOTAL EXPENDITURES		1,537,878	1,696,304	1,244,997	1,770,996
NET REVENUE OVER EXPENDITURES		(35,439)	-	1,213,327	1,770,996
WATER FUND					
OPERATING REVENUES					
81-37-111	WATER SALES - METERED	(410,111)	(495,930)	(298,100)	TBD
81-37-121	WATER SALES - FLAT RATE	(452,624)	(459,870)	(389,229)	TBD
81-37-160	CONSTRUCTION REVENUE	-	(5,000)	-	TBD
81-37-331	CONNECTION CHARGES	(50,670)	(40,000)	(36,550)	TBD
81-37-332	CONSTRUCTION & REPAIR	(23,676)	(89,600)	(1,106)	TBD
81-37-351	SUNDRY OPERATING REVENUE	(143)	(20,000)	-	TBD
81-37-411	INTEREST	(41,975)	(22,000)	(35,980)	TBD
81-37-412	PENALTIES	(46,797)	(60,000)	(39,381)	TBD

TOTAL OPERATING REVENUES		(1,025,997)	(1,192,400)	(800,346)	-
NON-OPERATING REVENUE					
81-38-102	TRANSFERS FROM R&R RESERVE	-	(150,000)	-	TBD
81-38-361	LOAN PROCEEDS	-	(460,000)	-	TBD
81-38-999	CONTINGENCY	-	(400,000)	-	TBD
TOTAL NON-OPERATING REVENUE		-	(1,010,000)	-	-
TOTAL FUND REVENUE		(1,025,997)	(2,202,400)	(800,346)	-
OPERATING EXPENDITURES					
81-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	3,198	3,000	995	3,000
81-41-230	TRAVEL	690	5,000	12	5,000
81-41-235	FOOD & REFRESHMENT	143	1,000	-	1,000
81-41-250	EQUIPMENT SUPPLIES & MAINT	1,122	5,000	527	121,000
81-41-257	FUEL	616	400	97	400
81-41-260	TOOLS & EQUIPMENT-NON CAPITAL	20,650	10,000	242	19,000
81-41-273	MAINT & SUPPLY - SYSTEM	182,770	177,700	127,840	180,200
81-41-285	POWER	126,390	160,800	98,071	246,100
81-41-311	ENGINEER	27,978	40,100	42,755	65,000
81-41-314	LABORATORY & TESTING	6,957	12,500	4,531	30,000
81-41-315	LEGAL - GENERAL	-	1,300	-	1,500
81-41-330	EDUCATION	800	3,500	1,780	3,500
81-41-340	SYSTEM CONSTRUCTION SERVICES	7,644	33,830	25,924	50,000
81-41-341	CONST-CUSTOMER'S INSTALLATION	866	5,000	-	1,000
81-41-432	SPECIAL DEPT SUPPLIES	19,181	23,000	19,676	27,000
81-41-580	RENT OR LEASE	-	-	1,047	-
TOTAL OPERATING EXPENDITURES		399,006	482,130	323,496	753,700
NON-OPERATING EXPENDITURES					
81-42-560	BAD DEBT EXPENSE	5,602	7,000	-	7,000
81-42-730	IMPROVEMENTS OTHER THAN BLDGS	191	7,000	-	8,500
81-42-742	EQUIPMENT - FIELD	-	1,000	-	1,000
81-42-750	SP PROJECTS CAPITAL	-	460,000	173	460,000
81-42-780	RESERVE PURCHASES	-	150,000	181,374	160,000
81-42-815	PRINC. & INT W.RIGHTS LOAN	3,309	61,300	-	61,300
81-42-911	TRANSFERS TO JOINT ADMIN FUND	512,013	717,270	-	TBD
81-42-912	TRANSFERS TO LITIGATION	-	12,000	-	TBD
81-42-914	TRANSFERS TO 2017 JMT RES FUND	9,870	8,000	-	TBD
81-42-960	TRANSFERS TO RESERVE FUNDS	-	36,700	-	TBD
81-42-999	CONTINGENCY	-	(1,000,000)	-	TBD
TOTAL NON-OPERATING EXPENDITURES		530,986	460,270	181,547	697,800
TOTAL FUND EXPENDITURES		929,992	942,400	505,043	1,451,500
NET REVENUE OVER EXPENDITURES		(96,006)	(1,260,000)	(295,303)	1,451,500

WASTEWATER FUND					
OPERATING REVENUES					
82-37-160	CONSTRUCTION REVENUE	(695)	(10,000)	-	TBD
82-37-311	SERVICE CHARGES	(829,259)	(804,470)	(702,728)	TBD
82-37-312	SERVICE CHARGES - CPMCWID	(173,908)	(196,000)	(144,859)	TBD
82-37-331	CONNECTION CHARGES	-	(11,530)	-	TBD
82-37-332	SERVICING CUSTOMER INSTALL	(8,185)	(10,000)	(8,388)	TBD
82-37-411	INTEREST	(60,302)	(30,000)	(51,636)	TBD
82-37-451	IMPACT FEE	(123,700)	(600,000)	(97,500)	TBD
82-37-452	IMPACT FEE - CPMCWID	(100,825)	(48,500)	(631,425)	TBD
TOTAL OPERATING REVENUES		(1,296,874)	(1,710,500)	(1,636,536)	-
NON-OPERATING REVENUES					
82-38-102	TRANSFERS FROM R&R RESERVE	-	(120,000)	-	TBD
82-38-361	LOAN PROCEEDS	-	(500,000)	-	TBD
82-38-440	SUNDRY NON-OPERATING REVENUE	(1,900)	(1,000)	-	TBD
82-38-999	CONTINGENCY	-	(400,000)	-	TBD
TOTAL NON-OPERATING REVENUES		(1,900)	(1,021,000)	-	-
TOTAL FUND REVENUE		1,553,809.02	1,553,809	2,731,500	1,177,691
OPERATING EXPENDITURES					
82-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	1,161	3,000	-	3,000
82-41-230	TRAVEL	-	8,400	77	4,200
82-41-235	FOOD & REFRESHMENT	-	600	-	500
82-41-250	EQUIPMENT SUPPLIES & MAINT	(667)	3,000	400	19,000
82-41-257	FUEL	4,166	5,400	3,680	5,400
82-41-260	TOOLS & EQUIPMENT-NON CAPITAL	10,380	3,500	210	19,000
82-41-273	MAINTENANCE & SUPPLY - SYSTEM	32,140	131,000	9,054	149,000.00
82-41-274	MAINT & SUPPLY EQUIPMENT	-	71,670	30	1,000
82-41-285	POWER	38,412	38,000	49,209	80,000
82-41-311	ENGINEER	-	58,000	6,403	45,000
82-41-314	LABORATORY & TESTING	-	3,000	700	3,000
82-41-315	LEGAL - GENERAL	-	2,500	350	2,500
82-41-330	EDUCATION	182	5,300	1,900	5,300
82-41-340	SYSTEM CONSTRUCTION SERVICES	-	540,000	211,354	540,000
82-41-341	CONST-CUSTOMER'S INSTALLATION	-	10,000	-	10,000
TOTAL OPERATING EXPENDITURES		85,774	883,370	283,367	886,900
NON-OPERATING EXPENSES					
82-42-560	BAD DEBT EXPENSE	5,579	10,000	-	10,000
82-42-710	LAND	-	100,000	-	100,000
82-42-720	BUILDINGS	-	30,000	-	30,000

82-42-742	EQUIPMENT - FIELD	-	30,000	-	30,000
82-42-750	SP PROJECTS CAPITAL	-	-	184,392.05	-
82-42-780	RESERVE PURCHASES	-	230,000	-	230,000
82-42-812	PRINCIPAL ON BONDS - RDA B	-	35,000	-	111,000
82-42-822	INTEREST ON BONDS - RDA - B	42,146	40,000	20,163	38,400
82-42-911	TRANSFERS TO JOINT ADMIN FUND	682,618	925,730	-	TBD
82-42-912	TRANSFERS TO LITIGATION	-	12,000	-	TBD
82-42-914	TRANSFERS TO 2017 JMT RES FUND	9,870	8,000	-	TBD
82-42-960	TRANSFERS TO RESERVE FUNDS	-	134,400	-	TBD
82-42-990	APPROPRIATION FOR FUND BALANCE	-	130,000	-	TBD
82-42-999	CONTINGENCY	-	163,000	-	TBD
TOTAL NON-OPERATING EXPENSES		740,213	1,848,130	204,555	549,400
TOTAL FUND EXPENDITURES		825,987	2,731,500	487,922	1,436,300
NET REVENUE OVER EXPENDITURES		2,379,796	5,463,000	1,665,613	1,436,300
GAS FUND					
OPERATING REVENUES					
84-37-111	GAS SALES - METERED NAT GAS	(644,928)	(800,000)	(368,047)	TBD
84-37-112	GAS SALES - METERED PROPANE	(759,492)	(796,069)	(186,623)	TBD
84-37-113	GAS SALES - CYLINDER	(8,807)	(8,700)	(3,229)	TBD
84-37-114	GAS SALES - CYLINDER EXCHANGE	(1,139)	(3,700)	(582)	TBD
84-37-115	GAS SALES - CC METERED NAT GAS	-	-	(135,483)	TBD
84-37-121	NATURAL GAS SALES - FLAT RATE	(36,973)	(38,000)	(31,341)	TBD
84-37-122	PROPANE GAS - FLAT RATE	(48,098)	(64,000)	(40,654)	TBD
84-37-160	CONSTRUCTION REVENUE	(86,689)	(100,000)	(40,338)	TBD
84-37-331	CONNECTION CHARGES	(6,425)	(8,000)	(4,890)	TBD
84-37-351	SUNDRY OPERATING REVENUE	-	(47,000)	-	TBD
84-37-411	INTEREST	(41,920)	(25,000)	(34,339)	TBD
84-37-412	PENALTIES	(30,493)	(19,000)	(14,419)	TBD
TOTAL OPERATING REVENUES		(1,664,963)	(1,909,469)	(859,944)	-
NON-OPERATING REVENUES					
84-38-102	TRANSFERS FROM R&R RESERVE	-	(175,030)	-	TBD
84-38-316	INTRAGOVERNMENTAL GRANTS	-	(250,000)	-	TBD
84-38-999	CONTINGENCY	-	(400,000)	-	TBD
TOTAL NON-OPERATING REVENUES		-	(825,030)	-	-
TOTAL FUND REVENUE		(1,664,963)	(2,734,499)	(859,944)	-
OPERATING EXPENDITURES					
84-41-140	BENEFITS-OTHER	-	3,000	-	3,000
84-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	7,397	2,000	3,032	4,000
84-41-230	TRAVEL	495	5,000	-	10,000

84-41-235	FOOD & REFRESHMENT	32	500	-	500
84-41-250	EQUIPMENT SUPPLIES & MAINT	5,144	5,000	128	15,000
84-41-257	FUEL	3,076	3,500	2,347	3,500
84-41-260	TOOLS & EQUIPMENT-NON CAPITAL	16,229	8,000	520	18,000
84-41-273	MAINT & SUPPLY SYSTEM	93,157	64,500	36,448	64,500
84-41-280	UTILITIES	3,979	-	220	-
84-41-285	POWER	1,296	2,000	835	2,500
84-41-311	ENGINEER	-	2,000	-	5,000
84-41-315	LEGAL - GENERAL	-	2,000	-	2,000
84-41-330	EDUCATION	790	6,200	5,774	1,500
84-41-340	SYSTEM CONSTRUCTION SERVICES	1,398	13,600	13,827	20,000
84-41-341	CONST-CUSTOMER'S INSTALLATION	10,274	40,000	7,409	40,000
84-41-431	NATURAL GAS COMMODITY SUPPLY	443,094	561,100	287,914	380,000
84-41-432	PROPANE GAS COMMODITY SUPPLY	599,189	626,500	142,724	135,000
84-41-434	NAT GAS COMMODITY TRANSPORT	35,568	27,700	40,688	130,000
84-41-510	INSURANCE	29,629	-	30,823	35,000
84-41-580	RENT OR LEASE	5,641	4,900	4,464	4,900
84-41-610	MISC. SUPPLIES	-	5,000	-	5,000
TOTAL OPERATING EXPENDITURES		1,256,388	1,382,500	577,152	879,400
NON-OPERATING EXPENDITURES					
84-42-560	BAD DEBT EXPENSE	9,864	6,000	-	6,000
84-42-710	LAND	-	5,000	-	5,000
84-42-750	SP PROJECTS CAPITAL	-	278,700	-	646,000
84-42-780	RESERVE PURCHASES	2,098	122,000	-	226,500
84-42-911	TRANSFERS TO JOINT ADMIN FUND	341,310	470,730	-	TBD
84-42-912	TRANSFERS TO LITIGATION	-	12,000	-	TBD
84-42-914	TRANSFERS TO 2017 JMT RES FUND	9,870	8,000	-	TBD
84-42-960	TRANSFERS TO RESERVE FUNDS	-	105,400	-	TBD
84-42-999	CONTINGENCY	-	344,169	-	TBD
TOTAL NON-OPERATING EXPENDITURES		363,143	1,351,999	-	883,500
TOTAL FUND EXPENDITURES		1,619,531	2,734,499	577,152	1,762,900
NET REVENUE OVER EXPENDITURES		(45,432)	-	(282,792)	1,762,900
90 FUND HILDALE CITY FIBER DEP					
OPERATING REVENUES					
90-37-111	FIBER SALES	(5,552)	-	(4,627)	TBD
90-37-412	PENALTIES	(16)	-	(51)	TBD
TOTAL OPERATING REVENUES		(5,568)	-	(4,678)	-
NON-OPERATING REVENUES					
90-38-999	CONTINGENCY	-	(125,113)	-	TBD

PHMSA Grant

TOTAL NON-OPERATING REVENUES		-	(125,113)	-	-
TOTAL FUND REVENUE		(5,568)	(125,113)	(4,678)	-
OPERATING EXPENDITURES					
90-41-580	RENT OR LEASE	1,200	-	1,100	1,200
TOTAL OPERATING EXPENDITURES		1,200	-	1,100	1,200
NON-OPERATING EXPENDITURES					
90-42-999	CONTINGENCY	-	125,113	-	10,000
TOTAL NON-OPERATING EXPENDITURES		-	125,113	-	10,000
TOTAL FUND EXPENDITURES		1,200	125,113	1,100	11,200
NET REVENUE OVER EXPENDITURES		(4,368)	-	(3,578)	11,200