

Account	ACCOUNT NAME	2023 Approved	As of 11/30/2023	2024 Preliminary
	LABOR COSTS			
60011	employee benefits 401k Retirement	93,558	80,234	100,263
60012	FICA	40,321	32,539	44,783
60013	FUTA Payroll Taxes	2,100		2,100
60014	SUTA taxes	1,329	1,526	1,476
60015	med insurance	91,038	85,477	92,249
60016	workers comp	8,000	3,109	8,000
60018	Wages	489,218	440,985	513,416
60022	Reimbursement Sulser	1,211	1,210	0
	Total Labor Costs	726,775	645,081	762,288
	ADMINISTRATION COSTS			
60101	Amortization			
60102	bank charges and adjustments	5,000	5,441	6,000
61001	accounting & audit	20,000	15,000	20,000
61002	Notices and Advertising	500	160	100
61003	legal	20,000	18,073	19,000
60105	Accumulated Depreciation	265,000	265,000	265,000
60106	Misc. Bond Fees			
60108	Bad debts			
61004	Office Supplies	6,000	5,745	6,100
61006	postage	7,300	6,002	5,100
61007	office space rent	6,600	6,230	8,800
61008	training	3,500	1,623	4,500
61009	dues & subscriptions and software support	30,000	24,765	25,000
61010	telephone	8,500	7,787	8,800
61011	entertainment	1,200	1,511	1,500
61012	employee reimbursement		1,233	1,100
61013	Building Utilities	4,000	4,251	4,500
61014	Building Insurance	5,000	4,027	5,000
61015,6	liability insurance + auto,equip,system	22,000	15,444	20,600
61019	Interest Expense	-		-
61020,1	misc. expense	5,000	973	1,000
61021	uniform expense	1,000	443	1,800
	less Non Cash expense - Depreciation/Amort.	(265,000)	(265,000)	(265,000)
61028	Licenses	500	1,050	600
	ADMINISTRATION COSTS	146,100	119,756	139,500
	Maintenance			
62001	Consulting Engineering	35,000	73,104	2,500
62002	bedding - Maintenance	12,500	2,133	20,000
62004	equipment rental	45,000	42,591	51,700
62005	hauling charges - Maintenance	-	628	1,400
62007	lab testing - Maintenance	4,000	4,383	4,300
62009	Maintenance Supplies	40,000	51,535	40,000
62010	Telemetry Maintenance	5,500	17,476	2,500
62012	road Maintenance and repair	-	1,800	-
62013	pumping expense - Maintenance	2,829	13,099	2,500
62015	fuel	28,895	29,711	31,000
62017	New Meter Installation supplies	75,000	103,414	75,000

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62020	Misc. Maintenance Costs-Contract Labor	3,500	192	1,500
62022	meter replacements	7,500	-	3,000
62021	Contract Labor	5,000	-	
63001	snowmobile maint.	500	354	500
63002	backhoe and excavator maint.	16,000	23,931	16,000
63003	other equip. maint.	15,000	6,361	5,800
63005	truck & dump truck maint.	17,000	13,866	17,000
63010	Equipment Lease Payments	-		
63011	Contract ACCT- Cap Lease Payment	-		
63012	Truck Purchase and Payments	-		35,000
70300	Co Water System Improvements	-		
	Total Maintenance and Project Costs	313,224	384,580	309,700
	Cash Requirement	1,186,099	1,149,417	1,211,488
	SPECIAL FUND COSTS			
	(includes interest expense)			
64011	1998 Bond Service Requirement			
64012	2004 Bond Service Requirement	59,042	44,281	66,696
64013	2011 Revenue Bond; Refinanced 2021			
64014	2011 Special Assessment Bond Service Requirement Unrefunded Refinanced 2021			
64014.1	2018 Refunded Bond Service Requirement Refinance 2021			
64015	2021 Refunded Assessment/Revenue Bond	400,285	300,213	402,603
64016	2024 DDW Revenue Bond			
	Total Special Fund Costs	459,326	344,495	469,299
	Total Est. Costs for Operations & Bonds	1,645,425	1,493,912	1,680,787
40030	Water Billing	76,875	59,126	75,000
40041	\$37.24 System Maintenance Fee (37.24*1423 units)	512,280	477,632	635,910
40043	Title Transfer Fee	11,867	6,500	7,350
40042	Meter Maintenance Fee (2024-\$29.35*984 units)	282,828	260,998	352,469
40060	Late Fees and Penalties/ collection interest etc.	15,100	960	
40080	Meter and Hydrant Install Fees	75,000	160,520	100,000
40090	Finance charges (2021)included above)	-	12,216	15,100
	Amount from existing cash on Hand	158,271		-
	Operating Revenues	1,132,221	977,952	1,185,829
	Non Operating Revenue			
50020	Gain/Loss on Disposal			
50030	Interest on Cash Accounts	6,000	25,579	20,000
50031	Interest Income on reserve funds from US Bank			
50032	Interest Income on reserve funds from Zion's Bank			
50040	Miscellaneous Income		604	
50050	Charitable Trust Income			
	Amount from Cash on Hand			
	Total Non Operating Revenue	6,000	26,182	20,000

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	Revenue for O&M	1,138,221	1,004,134	1,205,829
	REVENUE BUDGET FOR BONDS			
40040	1998 Bond & 2004 Bond (10.66)			
40040	2004 Bond Shown (\$3.50)	66,696	55,614	66,696
40140	2011 Revenue Bond	46,516	38,697	46,516
40100	2021 Assessment Bond-2021 Refunding Revenue Bond	361,747	301,239	361,747
	Bond Revenue	474,959	395,550	474,959
	TOTAL REVENUE	1,613,180	1,399,684	1,680,788

2024 Rate Code Explanation	2024 Preliminary Budget Revenue
40030-101 Water Usage Income	75,000
40042-201 \$29.35 O & M Fee-984 Customers	352,469
40040-301 1998 and 2004 Revenue Bonds 1588 Customers\$3.50	66,696
40041-601 \$37.24 System Maintenance Fee - all lots 1423 Customers	635,910
40100-405 \$31.11 2011 Assessment Bond-2021 Revenue Refunding-969 Customers	361,747
400140-504 \$2.95-2011 Revenue Bond-1314 Customers	46,516

