

THREE LAKES WATER AND SANITATION DISTRICT  
2024 PROPOSED BUDGET

ENTERPRISE GENERAL FUND		ACTUALS	ACTUALS	ESTIMATED	ESTIMATED YEAR END		BUDGET	PROPOSED
		2022	THRU SEPT	OCT - DEC 23	2023	Budget Balance	2023	2024
BEGINNING FUND BALANCE		4,262,872			5,220,562		5,170,369	6,223,890
Operating Revenue								
IGA-INTERGOVERNMENTAL AGREEMENTS		108,744	84,890	28,626	113,516	4,024	117,540	125,844
4005 · SEWER USER FEES & PENALTIES		2,106,926	1,650,604	588,179	2,238,783	(675)	2,238,108	2,366,376
4030 · LAB REVENUE		28,583	20,655	4,000	24,655	7,345	32,000	24,500
MISCELLANEOUS REVENUE		46,515	68,350	0	68,350	(60,350)	8,000	8,000
Total Operating Revenue		2,290,768	1,824,500	620,805	2,445,305	(49,657)	2,395,648	2,524,720
Non-Operating Revenue								
4010 · CONNECTION / INSPECTION PERMITS		650	700	0	700	(200)	500	375
4200 · SEWER TAP FEES		270,900	216,025	20,000	236,025	(26,025)	210,000	157,500
4201 · Valves		4,307	5,476	0	5,476	(1,476)	4,000	3,000
4300 · INTEREST EARNED		93,350	227,328	75,000	302,328	(202,328)	100,000	274,500
Total Non-Operating Revenue		369,207	449,528	95,000	544,528	(230,028)	314,500	435,375
Grants								
TBD · Congressionally Directed Spending		0	0	0	0	0	0	1,000,000
Total Revenue		2,659,975	2,274,028	715,805	2,989,833	(279,685)	2,710,148	3,960,095
ADMINISTRATIVE EXPENSES								
BOARD OF DIRECTOR FEES/EXPENSES		12,072	7,610	1,593	9,203	7,936	17,139	16,522
OFFICE EXPENSES		53,417	47,913	22,133	70,046	(19,654)	50,392	73,686
5047 · INSURANCE EXPENSE		63,510	66,978	0	66,978	4,302	71,280	69,502
5065 · AUDIT & CONSULTING		12,100	12,500	0	12,500	272	12,772	13,125
5023 · ACCOUNTANT SERVICES		7,000	7,300	0	7,300	0	7,300	7,700
5067 · LEGAL SERVICE & CONSULTING		24,803	22,043	15,000	37,043	12,957	50,000	50,000
5202 · WATER RIGHTS		2,000	2,000	0	2,000	0	2,000	2,000
Total ADMINISTRATIVE EXPENSES		174,902	166,344	38,726	205,070	5,813	210,883	232,536
OPERATIONS EXPENSES								
PAYROLL EXPENSES - OPERATIONS		502,062	416,379	142,869	559,248	74,988	636,237	707,500
TREATMENT PLANT EXPENSES		283,083	215,268	73,536	288,804	98,296	387,100	427,100
OFFICE/SHOP EXPENSES		33,428	19,583	5,393	24,976	16,624	41,600	42,630
5138 · ENGINEERING - GENERAL		4,323	1,102	0	1,102	18,898	20,000	20,000
FIELD EXPENSES		107,107	77,021	31,743	108,764	18,236	127,000	126,203
5152 · MISCELLANEOUS EXPENSE		0	60,000	0	60,000	(59,000)	1,000	1,000
5162 · SCADA SOFTWARE/EQUIPMENT LEASE		43,316	28,327	9,330	37,657	3,343	41,000	22,000
5190 · SYSTEM REPAIR & MAINTENANCE		127,776	64,890	24,333	89,223	30,777	120,000	120,000
5200 · VALVES		5,736	5,725	0	5,725	1,275	7,000	7,000
Total OPERATIONS EXPENSES		1,106,831	888,294	287,204	1,175,498	203,438	1,380,937	1,473,433
OPERATING EXPENSES								
5148 · LAB - DRINKING WATER		9,382	6,956	2,130	9,086	914	10,000	10,000
5149 · PLANT - LAB		26,489	24,179	7,980	32,159	7,841	40,000	40,000
5185 · PLANT - SLUDGE HAULING		30,262	34,337	12,141	46,478	(1,478)	45,000	60,707
Total Operating Expenses		66,133	65,472	22,251	87,723	7,277	95,000	110,707
Total Expenses		1,347,866	1,120,110	348,181	1,468,291	216,528	1,686,820	1,816,676
NET (Revenue - Admin & Operations Expenses)		1,312,109			1,521,542		1,023,328	2,143,419
Capital Outlay								
6420 · Vehicle Purchase		0	73,785	0	73,785	(13,785)	60,000	0
6400 · System Improvements		86,379	176,389	0	176,389	73,611	250,000	250,000
TBD · Septic-to-Sewer Conversion Project		0	0	0	0	0	0	1,000,000
Total Capital Outlay		86,379	250,174	0	250,174	59,826	310,000	1,250,000
TOTAL EXPENDITURES		1,434,245	1,370,284	348,181	1,718,465	276,354	1,996,820	3,066,676
CWRPDA Loan Payment		123,942	61,971	61,971	123,942	0	123,942	123,942
CWR&PDA Copper Loan Payment		144,098	72,049	72,049	144,098	0	144,098	144,098
Contingency		0	0	0	0	250,000	250,000	250,000
NET (Revenue - Total Expenditures)		957,690			1,003,328		195,288	375,379
Designated Reserves		1,000,000	0	2,000,000	2,000,000	0	2,000,000	800,000
ENDING FUND BALANCE		5,220,562			6,223,890		5,365,657	6,599,270
Dedicated Reserve Funds		3,144,843			5,144,843		5,144,843	5,944,843

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GOVERNMENT GENERAL FUND	ACTUALS	ACTUALS	ESTIMATED	ESTIMATED YEAR END		BUDGET	PROPOSED
	2023	THRU SEPT	OCT - DEC 23	2023	Budget Balance	2023	2024
BEGINNING FUND BALANCE	573,126			524,282		534,466	510,600
Revenue							
4110 · AD-VALOREM TAX - ADMINISTRATION	254,542	259,672	0	259,672	(1,449)	258,223	274,405
Other Taxes & Interest Earned	21,401	21,632	7,435	29,067	12,433	41,500	15,900
Total Revenue	275,943	281,304	7,435	288,739	10,984	299,723	290,305
ADMINISTRATIVE OPERATING EXPENSES							
5030b·CNTY TREASURER FEES-MILL LEVY-ADMIN	12,915	12,781	0	12,781	5,019	17,800	13,000
PAYROLL EXPENSES - ADMIN	307,848	216,288	67,935	284,222	41,574	325,796	294,519
5018 · CAR ALLOWANCE / MILEAGE - ADMIN	925	681	250	931	69	1,000	1,000
5042 · ELECTION EXPENSE	79	24	0	24	2,976	3,000	0
5055 · MISCELLANEOUS EXPENSE	1,479	74	2,300	2,374	126	2,500	2,500
5057 · OFFICE SUPPLIES	1,541	1,788	300	2,088	912	3,000	3,000
Total Administrative Operating Expenses	324,787	231,636	70,785	302,420	50,676	353,096	314,019
NET (Revenue - Expenditures)	(48,844)			(13,682)		(53,373)	(23,714)
Designated Reserves	0	0	0	0	0	0	0
ENDING FUND BALANCE	524,282			510,600		481,093	486,886
Restricted Reserve Funds	10,000			10,000		10,000	10,000