

**Jackson County Utility Authority  
FY 2023 Budget**

	Wholesale WW Treatment (100)	Wholesale Water (200)	Retail Sewer/Water (300)	Interfund Transactions	Combined Enterprise
<b>Operating Revenues:</b>					
Fee Revenue:	17,187,506	710,000	3,629,400	(1,305,053)	20,221,853
Services & Charges Revenue	633,000	245,300	1,447,100		2,325,400
Other Revenue	-	-	2,110,000		2,110,000
<b>Total Operating Revenue</b>	<b>17,820,506</b>	<b>955,300</b>	<b>7,186,500</b>	<b>(1,305,053)</b>	<b>24,657,253</b>
<b>Operating Expenses:</b>					
Administration	704,980	127,854	1,623,592		2,456,426
Legal & Insurance	570,713	64,701	94,537		729,950
Office Expense	347,166	48,480	74,082		469,728
Contractual Services	1,119,910	103,041	1,522,394	(1,305,053)	1,440,292
Personnel Services	7,374,188	628,314	2,143,452		10,145,954
Utilities & Other	1,548,566	226,434	138,546		1,913,546
<b>Total Operating Expenses, before Depreciation</b>	<b>11,665,522</b>	<b>1,198,824</b>	<b>5,596,602</b>	<b>(1,305,053)</b>	<b>17,155,895</b>
<b>Operating Income (Loss), before Depreciation</b>	<b>6,154,984</b>	<b>(243,524)</b>	<b>1,589,898</b>	<b>-</b>	<b>7,501,358</b>
<b>Non-Operating Income (Expense):</b>					
Interest Income	1,900	60	200		2,160
Gain/Loss Sale of Property	-	-	-		-
Grants	-	-	570,000		570,000
Interest Expense	(1,091,195)	(209,638)	(410,733)		(1,711,566)
<b>Total Non-Operating Income (Expense):</b>	<b>(1,089,295)</b>	<b>(209,578)</b>	<b>159,467</b>		<b>(1,139,406)</b>
<b>Change In Net Position, before Depreciation</b>	<b>5,065,689</b>	<b>(453,102)</b>	<b>1,749,365</b>		<b>6,361,952</b>
Debt Service - Principal Payments	(2,240,106)	(213,985)	(595,546)		(3,049,637)
Capital Expenditures Funded in FY2023	(2,825,583)	(111,658)	(214,132)		(3,151,373)
<b>Net Budget Surplus (Deficit) - Cash Basis</b>	<b>0</b>	<b>(778,745)</b>	<b>939,687</b>		<b>160,943</b>
Change In Net Position, before Depreciation	5,065,689	(453,102)	1,749,365		6,361,952
Depreciation Expense	(5,246,849)	(2,577,400)	(1,380,750)		(9,204,999)
<b>Change In Net Position - GAAP</b>	<b>(181,160)</b>	<b>(3,030,502)</b>	<b>368,615</b>	<b>-</b>	<b>(2,843,047)</b>

	Wholesale WW Treatment (100)	Wholesale Water (200)	Retail Sewer/Water (300)	Interfund Transactions	Combined Enterprise
<b>Debt Service</b>					
Principal	2,240,106	213,985	595,546		3,049,637
Interest	1,091,195	209,638	410,733		1,711,566
Total Debt Service	3,331,301	423,623	1,006,279		4,761,203
<b>Debt Service Coverage</b>					
Operating Income (Loss), before Depreciation					7,501,358
Total Debt Service					4,761,203
Estimated Debt Service Coverage Ratio					1.58
<b>Capital Expenditures Funded in FY2023</b>					
Capital Outlay	1,165,160	98,658	137,132		1,400,950
Capital Projects	1,660,423	13,000	77,000		1,750,423
Total Capital Expenditures	2,825,583	111,658	214,132		3,151,373