

OPERATING BUDGET
BIG SKY COUNTY WATER & SEWER DISTRICT NO. 363
2025/2026 Annual Budget

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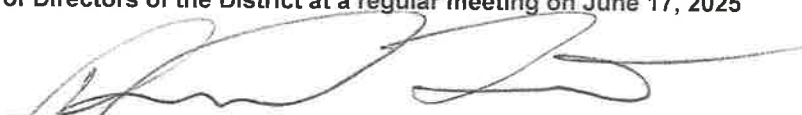
ORIGINAL

July 1, 2025 through June 30, 2026

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The undersigned, Dick Fast, hereby certifies that I am the Secretary of the Big Sky County Water District No. 363 and that the foregoing budget was duly adopted by the Board of Directors of the District at a regular meeting on June 17, 2025


Dick Fast, Secretary

**BIG SKY COUNTY WATER & SEWER DISTRICT NO. 363
2025/2026 BUDGET**

ORIGINAL

A

BUDGET SUMMARY

SEWER OPERATIONS

OPERATING REVENUE	3,255,000
NON-OPERATING REVENUE	4,322,479
TOTAL REVENUE	7,577,479
1/2 GENERAL & ADMIN EX	850,260
SEWER OPERATING EX	4,151,730
NON-OPERATING EXPENSES	1,185,199
TOTAL EXPENSES	6,187,190
NET REVENUES	1,390,289
LESS PRIN PMT- LOANS	(1,843,638)
LESS CAPITAL PAYMENTS	(3,786,230)
NON-CASH DEPRECIATION	2,050,000
NET TO SWR RESERVES	(2,189,579)

WATER OPERATIONS

OPERATING REVENUE	2,353,000
NON-OPERATING REVENUE	655,500
TOTAL REVENUE	3,008,500
1/2 GENERAL & ADMIN EX	850,260
OPERATING EXPENSES	1,804,996
NON-OPERATING EXPENSES	18,170
TOTAL EXPENSES	2,673,426
NET REVENUES	335,074
LESS PRIN PMT- LOANS	(311,000)
LESS CAPITAL PAYMENTS	(820,230)
NON-CASH DEPRECIATION	491,000
NET TO WTR RESERVES	(305,156)
NET TO RESERVES	(2,494,735)

Proposed Monthly User Rates

Dept	2025-2026	Commercial
Sewer SFE	39.23	39.23
Water SFE	26.84	26.84
Sewer Meter	41.33(B)-9.43(V) *	41.33(B)-9.89(V)
Water Meter	24.57(B)-Tierd(V) *	24.57(B)-Tierd(V)
Water Tiers	Water	Water
0-20,000/0-30,000	4.17	4.17
20K - 40K/30K -60K	6.24	6.24
40K - 60K/60K - 80K	8.76	8.76
>60K/ >80k	12.25	12.25
IRRIGATION	Water	Water
0-20,000	6.24	6.24
20K - 40K	8.76	8.76
>40K	12.25	12.25

V=Variable Charge Per 1000 gallons used.

Unimproved Lots

Sewer	339
Water	272
Vac. Lot Swr.	32.97
Vac. Lot Wtr.	31.47

Meters

Metered Accts	3,417
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B

CAPITAL BUDGET 2025 - 2026

ORIGINAL

SEWER OPERATIONS - Capital Items		Est Cost
Chief Joseph East Side Sewer Main Replacement	\$	175,000
Centriguge Engineering and Installation		1,580,000
Vac Trailer		62,500
Ariel Mapping		5,230
Office Architecture		50,000
Signage District Wide		10,000
Remove Flume MH		7,500
Sewer Manhole Lining		35,000
YC1 Redundant Pumps		55,000
Maintenance Shop Design		50,000
908M Cat Wheeled Loader		50,000
Pond 2 Cleanout and Dewatering, Relining		1,706,000
TOTALS	\$	3,786,230
Sources Funding for the Sewer Capital Projects and Items		Amounts
FSB Project Funds	\$	2,100,000
Plant Investment Charges Through 6/30/2025		4,897,122
Sewer Asset Replacement Fund		5,404,024
Projected Asset Replacement Additon 25-26		0
Sewer Restricted Operating Reserves		144,406
Plant Investment Charges 2025-2026		600,000
Sewer Capital Projects and listed Items		(3,786,230)
Balance Remaining to Sewer Capital Items	\$	8,759,321

WATER OPERATIONS - Capital Items		Est Cost
Meters for Wells - In-Situ Quote - Q-133799	\$	45,000
Well Rehabs-Hill Booster Master, Well Meters, Production Well Monitor		125,000
Ariel Mapping		5,230
Office Architecture		50,000
Signage District Wide		10,000
Maintenance Shop Design		50,000
908M Cate Wheeled Loader		50,000
Sioux Water Mains		250,000
Well Abandonement		85,000
Bulk Water Sales Bld		50,000
Meter Replacements		15,000
UV Master Meter Installation		50,000
Hydrant Replacements		35,000
TOTALS	\$	820,230
Sources Funding for the Water Capital Projects and Items		Amounts
System Investment Charges 6-30-2025	\$	1,284,644
Water Asset Replacement Fund		1,118,904
Projected Asset Replacement Additon 2025-2026		0
Water Restricted Operating Reserves		7,273
System Investment Charges 2025-2026		250,000
Water Capital Projects and listed Items		(820,230)
Balance Remaining to Water Capital Items	\$	1,590,591

BIG SKY WATER & SEWER #363
2025 - 2026 BUDGET

June 17, 2025

	BUDGET LAST YEAR 2024-2025 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2025 [C]	BUDGET 2025-2026 [D]	PROJECTED ACTUAL TO 24/25 Budget [C] ÷ [A]	25/26 BUDGET TO 24/25 BUDGET [D] ÷ [A]	25/26 BUDGET To 6/30/2025 Projected Actual [C] ÷ [D]
REVENUES							
OPERATING REVENUES							
3020 · Sewer Wastewater User Charges	2,900,000	2,730,335	3,276,402	3,225,000	112.98%	111.21%	101.59%
3025 · Water User Charges	1,900,000	1,835,988	2,203,186	2,125,000	115.96%	111.84%	103.68%
3030 · Late Payment Fees	1,000	13,897	16,677	10,000	1667.70%	1000.00%	166.77%
3035 · Sewer Connection/Insp Fees	12,000	16,000	19,200	15,000	160.00%	125.00%	128.00%
3040 · Water Connection/Insp Fees	8,000	15,820	18,984	13,000	237.30%	162.50%	146.03%
3042 · Water Meters Issued	45,000	92,643	111,172	45,000	247.05%	100.00%	247.05%
3045 · Sewer Miscellaneous Income	10,000	75,027	90,032	10,000	900.32%	100.00%	900.32%
3046 · Water Misc. Inc/ Yellowstone Club Inc	175,000	136,793	164,151	165,000	93.80%	94.29%	99.49%
TOTAL OPERATING REVENUE	5,051,000	4,916,503	5,899,804	5,608,000	116.80%	111.03%	105.20%
EXPENSES							
OFFICE - GEN & ADM EXPENSES							
DIRECTORS							
5001 · Meeting Expenses	1,925	2,783	3,340	4,000	173.51%	207.79%	83.50%
5002 · Directors Reimbursable Ex.	6,720	5,179	6,215	12,000	92.48%	178.57%	51.79%
TOTAL	8,645	7,962	9,555	16,000	110.52%	185.08%	59.72%
* Per MCA 7-13-2273 - \$80 per month per director.							
ADMIN PERSONNEL							
5010 · Salaries	813,735	651,774	782,129	612,005	96.12%	75.20%	127.80%
5015 · Workers' Compensation Ins	2,623	4,510	5,412	1,259	206.30%	48.01%	429.69%
5020 · Employer P/R Medicare	62,501	32,683	39,219	9,435	62.75%	15.10%	415.67%
5025 · Public Emp Ret Sys - Employer	76,214	61,997	74,397	50,339	97.62%	66.05%	147.79%
5030 · Employee Health Ins	110,555	65,793	78,951	58,851	71.41%	62.28%	114.67%
5031 · Long-Term, Short-Term Insurance	4,777	4,085	4,902	4,095	102.63%	85.73%	119.71%
5035 · Employee Education Ex	8,000	5,756	6,907	8,000	86.34%	100.00%	86.34%
5040 · Lucheons, Meetings, Etc.	7,500	4,061	4,873	7,500	64.97%	100.00%	64.97%
TOTAL	1,085,906	830,658	996,790	761,485	91.79%	70.12%	130.90%
OFFICE							
5130 · Utilities - New Off-AmGas/N.W.E	6,250	5,397	6,476	6,250	103.61%	100.00%	103.61%
5135 · Janitorial	4,000	4,190	5,028	4,000	125.70%	100.00%	125.70%
5136 · Carpet Service - Am Linen	725	552	662	725	91.37%	100.00%	91.37%
5141 · Off Supplies/Copier Etc.	15,000	6,522	7,827	8,000	52.18%	53.33%	97.83%
5142 · Office Furn & Equipment	1,200	291	349	1,200	29.06%	100.00%	29.06%
5143 · Computer Software/Hdware	6,250	6,223	7,467	6,250	119.47%	100.00%	119.47%
5144 · Web Design/CC Web Payments	5,000	4,135	4,962	5,000	99.23%	100.00%	99.23%
5145 · Telephone	6,000	4,180	5,015	5,000	83.59%	83.33%	100.31%
5150 · Printing	250	3,136	3,763	250	1505.37%	100.00%	1505.37%
5155 · Postage - Shipping	2,100	3,058	3,669	3,000	174.74%	142.86%	122.32%
5160 · Advertising	2,750	2,782	3,338	2,750	121.38%	100.00%	121.38%
5165 · Insurance- PPE Both Water & Sewer	213,565	225,357	270,428	329,413	126.63%	154.24%	82.09%
5175 · Dues & Subscriptions	7,700	6,564	7,876	7,700	102.29%	100.00%	102.29%
5185 · Election Expenses	1,000	0	0	1,000	0.00%	100.00%	0.00%
5190 · Stmt Mailing-Postage, Forms etc	14,250	13,507	16,208	14,250	113.74%	100.00%	113.74%
TOTAL	286,040	285,891	343,070	394,788	119.94%	138.02%	86.90%
VEHICLE							

BIG SKY WATER & SEWER #363
2025 - 2026 BUDGET

June 17, 2025

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5210 - Vehicle Gas & Oil	4,100	1,395	1,674	1,500	40.82%	36.59%	111.57%
5215 - Vehicle Repair & Maint	3,500	3,959	4,750	1,500	135.73%	42.86%	316.70%
5220 - Vehicle Insurance	1,704	2,882	3,458	1,704	202.96%	100.00%	202.96%
TOTAL	9,304	8,235	9,882	4,704	106.22%	50.56%	210.09%
PROFESSIONAL SERVICES							
5310 - Legal Fees Associated Costs	5,000	65,231	78,278	5,000	1565.55%	100.00%	1565.55%
5311 - Legal Fees Attorney	200,000	826,132	991,359	200,000	495.68%	100.00%	495.68%
5315 - Computer Software Maintenance	15,000	15,027	18,032	217,792	120.21%	1451.95%	8.28%
5325 - Audit Ex	12,500	16,000	16,000	30,000	128.00%	240.00%	53.33%
5330 - GIS Mapping Ex	5,000	0	0	5,000	0.00%	100.00%	0.00%
5332 - Other Consulting Fees	100,000	64,266	77,119	44,000	77.12%	44.00%	175.27%
TOTAL	337,500	986,656	1,180,788	501,792	349.86%	148.68%	235.31%
OTHER EXPENSES							
5415 - Bank Service Charges	250	76	91	250	36.28%	100.00%	36.28%
5420 - State Annual Audit Filing Fee	2,500	2,500	3,000	2,500	120.00%	100.00%	120.00%
5430 - Miscellaneous	2,000	5,342	6,411	4,000	320.54%	200.00%	160.27%
5445 - Office Bldg - Repair & Maint	26,250	17,271	20,725	15,000	78.95%	57.14%	138.17%
TOTAL	31,000	25,189	30,227	21,750	97.51%	70.16%	138.97%
5495 - Annual Pension Expense	1	0	0	1	0.00%	100.00%	0.00%
TOTAL OFFICE GENERAL & ADM. EX	1,758,397	2,144,592	2,570,311	1,700,520	146.17%	96.71%	151.15%
D SEWER - GEN & ADM EXPENSES							
PERSONNEL							
6010 - Salaries	642,229	514,242	617,090	651,521	96.09%	101.50%	94.72%
6015 - Wages - Labor - Part Time	15,000	0	0	15,000	0.00%	100.00%	0.00%
6020 - Workers' Compensation Ins Ex	15,381	8,942	10,730	12,444	69.76%	80.91%	86.23%
6025 - Employer P/R Medicare	48,565	23,224	27,869	11,076	57.38%	22.81%	251.62%
6030 - Public Emp Ret Sys Ex	59,261	47,985	57,582	59,093	97.17%	99.72%	97.44%
6031 - Long-Term, Short Term Insurance	5,074	4,451	5,342	5,253	105.28%	103.53%	101.69%
6035 - Employee Health Ins Ex	154,501	123,210	147,851	174,494	95.70%	112.94%	84.73%
6040 - Employee Education Ex	5,000	4,071	4,885	5,000	97.71%	100.00%	97.71%
TOTAL	945,011	726,124	871,349	933,880	92.21%	98.82%	93.30%
GENERAL							
6110 - Dues & Subscription Ex	800	1,622	1,947	2,000	243.32%	250.00%	97.33%
6115 - Telephone	5,400	5,274	6,329	5,400	117.20%	100.00%	117.20%
6130 - Office Supplies & Equip	1,400	3,056	3,667	1,400	261.91%	100.00%	261.91%
6132 - Publications-Swr	400	190	228	400	56.99%	100.00%	56.99%
TOTAL	8,000	10,142	12,170	9,200	152.12%	115.00%	132.28%
TOTAL SEWER GENERAL & ADM. EX	953,011	736,266	883,519	943,080	92.71%	98.96%	93.68%
E SEWER PLANT OPERATIONS							
VEHICLE							
8110 - Fuel / Vehicles & Equip	13,000	10,744	12,892	13,000	99.17%	100.00%	99.17%
8115 - Vehicles - Repair/Maint	15,000	21,104	25,325	25,000	168.83%	166.67%	101.30%
8120 - Vehicle & Equip Insurance	10,221	8,691	10,429	14,000	102.04%	136.97%	74.49%
8125 - Fuel Backup Generators	100	380	456	1,000	455.84%	1000.00%	45.58%
8130 - Fuel - Backhoe & Equip	2,200	1,529	1,834	2,500	83.38%	113.64%	73.37%
TOTAL	40,521	42,447	50,936	55,500	125.70%	136.97%	91.78%

BIG SKY WATER & SEWER #363
2025 - 2026 BUDGET

June 17, 2025

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OPERATING EXPENSES							
8209 · Treatment Plant-Propane	34,000	55,638	66,765	65,000	196.37%	191.18%	102.72%
8210 · Filter Building - Propane Heat	32,000	8,649	10,379	11,000	32.43%	34.38%	94.36%
8211 · Force Main Pump Station Repairs (Repairs and M	5,000	0	0	5,000	0.00%	100.00%	-
8212 · Maint,Bld Blwrs-Recirc NWE	24,000	29,321	35,185	40,000	146.60%	166.67%	87.96%
8213 · Treatment Plant-NWE	85,000	171,281	205,537	175,000	241.81%	205.88%	117.45%
8214 · YMC Pump Stations NWE	120,000	79,103	94,924	75,000	79.10%	62.50%	126.57%
8215 · Filter Bld - NWE	42,000	33,581	40,297	11,000	95.94%	26.19%	366.33%
8230 · Chemicals-Chlorine	10,000	9,690	11,628	14,000	116.28%	140.00%	83.05%
8231 · Chemicals Chlorine Gas Filter Bld	35,000	450	540	0	1.54%	0.00%	#DIV/0!
8235 · Chlorine Maintenance	1,000	0	0	0	0.00%	0.00%	-
8240 · Chemicals-Polymer	33,000	38,928	46,713	50,000	141.55%	151.52%	93.43%
8245 · Chemicals Alum MBR	22,000	0	0	0	0.00%	0.00%	-
8246 · Chemicals: YC/SPR Pond Chlorination	10,500	21,879	26,255	15,000	250.04%	142.86%	175.03%
8250 · Chemical-Citric Acid MBR	10,000	13,692	16,431	16,000	164.31%	160.00%	102.69%
8255 · MBR Lab Sampling Supplies	1,000	0	0	1,000	0.00%	100.00%	0.00%
8256 · MBR MicroC	40,000	0	0	5,000	0.00%	12.50%	0.00%
8257 · Lab Fees Wastewater Monitoring	60,000	38,179	45,815	40,000	76.36%	66.67%	114.54%
8260 · Lab Testing Equipment	1,500	5,061	6,073	3,500	404.86%	233.33%	173.51%
8265 · Compost Supplies	4,500	14,194	17,033	8,500	378.50%	188.89%	200.38%
8270 · Safety Equipment	15,000	4,323	5,188	25,000	34.58%	166.67%	20.75%
8275 · Operating Supplies	750	15	17	750	2.33%	100.00%	2.33%
8280 · Bio-Solids Disposal	0	20,898	25,078	51,000	-	-	49.17%
TOTAL	586,250	544,880	653,856	611,750	111.53%	104.35%	106.88%
REPAIRS & MAINTENANCE							
8310 · Welding & Welding Supplies Sewer	500	8	10	500	2.03%	100.00%	2.03%
8311 · Sewer Repairs/Maintenance	74,750	48,835	58,602	74,750	78.40%	100.00%	78.40%
8312 · Recirc Building Maintenance	4,000	0	0	4,000	0.00%	100.00%	0.00%
8313 · Treatment Plant Repair/Maint.	15,000	75,376	90,452	35,000	603.01%	233.33%	258.43%
8315 · Filter Building Repair/Maint	5,000	22,005	26,406	5,000	528.13%	100.00%	528.13%
8316 · YC Pump Station/FM Maintenance	12,000	25,634	30,761	12,000	256.34%	100.00%	256.34%
8320 · Pond Maintenance/Inspection	8,000	4,433	5,320	8,000	66.50%	100.00%	66.50%
8322 · Pond Blowers/Pond Maintenance	12,000	22,329	26,794	20,000	223.29%	166.67%	133.97%
8325 · Irrigation Maintenance	10,000	20,156	24,187	27,300	241.87%	273.00%	88.60%
8330 · Trash Pickup	2,250	8,069	9,683	9,600	430.34%	426.67%	100.86%
8332 · Weed Control/Grounds Maint	3,500	254	305	3,500	8.71%	100.00%	8.71%
8335 · Tools & Tool Maintenance	5,175	7,191	8,630	5,500	166.76%	106.28%	156.90%
8340 · Equipment Rental-Other	500	0	0	500	0.00%	100.00%	0.00%
8345 · Cleaning - Sewer Lines	30,000	31,042	37,251	66,000	124.17%	220.00%	56.44%
8350 · Video Taping - Sewer Lines	15,000	0	0	66,000	0.00%	440.00%	0.00%
TOTAL	197,675	265,334	318,401	337,650	61.07%	170.81%	94.30%
PROFESSIONAL SERVICES							
8354 · Safety Training	500	0	0	2,000	0.00%	400.00%	0.00%
8355 · Engineering	230,000	182,480	218,976	150,000	95.21%	65.22%	145.98%
TOTAL	230,500	182,480	218,976	152,000	95.00%	65.94%	144.06%
MISCELLANEOUS							
8410 · Sewer Miscellaneous Ex.	750	2,562	3,074	1,500	409.92%	200.00%	204.96%
TOTAL	750	2,562	3,074	1,500	409.92%	200.00%	204.96%
ASSET DEPRECIATION							
8595 · Depreciation - Sewer Assets	1,765,000	1,398,636	1,678,363	2,050,000	95.09%	116.15%	81.87%
TOTAL	1,765,000	1,398,636	1,678,363	2,050,000	95.09%	116.15%	81.87%

ORIGINAL

**BIG SKY WATER & SEWER #363
2025 - 2026 BUDGET**

June 17, 2025

SPECIAL PROJECTS

8650 - Special Projects

TOTAL

F**TOTAL SEWER PLANT OPERATIONS EX****TOTAL SEWER OPERATION EXPENSES****WATER - GEN & ADM EXPENSES****OPERATIONS PERSONNEL**

7010 - Salaries	538,140	414,786	497,743	461,563	92.49%	85.77%	107.84%
7015 - Wages	15,000	2,261	2,713	15,000	18.09%	100.00%	18.09%
7020 - Part Time Labor	0	0	0	1	-	-	-
7025 - Worker's Comp Ins	12,891	7,599	9,119	8,816	70.74%	68.39%	103.44%
7030 - Employer P/R Medicare/457 Match	40,731	20,101	24,121	7,847	59.22%	19.26%	307.41%
7031 - Long Term, Short Term Insurance	3,876	3,513	4,216	3,999	108.77%	103.17%	105.43%
7035 - Public Emp Ret Sys Exp	49,668	39,076	46,892	41,864	94.41%	84.29%	112.01%
7040 - Employee Health Ins Exp	92,388	91,711	110,054	99,020	119.12%	107.18%	111.14%
7045 - Employee Educ. Exp	8,000	12,451	14,941	8,000	186.76%	100.00%	186.76%
TOTAL	760,695	591,500	709,799	646,108	93.31%	84.94%	109.86%

OPERATIONS GENERAL

7110 - Dues & Subscriptions Exp	2,200	2,289	2,747	2,200	124.87%	100.00%	124.87%
7115 - Telephone	9,450	6,086	7,303	7,500	77.28%	79.37%	97.37%
7130 - Publications - Wtr	300	0	0	300	0.00%	100.00%	0.00%
7135 - Office Supplies & Equip	0	1,819	2,183	500	-	-	436.50%
7140 - P Wtr Sup Fees-PWS ID#MT0002385	5,313	5,198	5,198	5,313	97.84%	100.00%	97.84%
TOTAL	17,263	15,392	17,430	15,813	100.97%	91.60%	110.23%

G**TOTAL WATER GENERAL & ADM. EX****H****WATER PLANT OPERATIONS****VEHICLES**

9110 - Fuel - Vehicles	12,000	7,208	8,649	9,500	72.08%	79.17%	91.04%
9115 - Auto Repair & Maint	13,800	22,102	26,522	25,000	192.19%	181.16%	106.09%
9120 - Vehicle Insurance Ex.	8,518	7,216	8,659	9,400	101.66%	110.35%	92.12%
9125 - Fuel Booster St-Gen/Equip	3,000	(241)	(290)	3,000	-9.65%	100.00%	-9.65%
9130 - Fuel - Backhoe & Equipment	1,000	41	49	1,000	4.92%	100.00%	4.92%
TOTAL	38,318	36,325	43,590	47,900	113.76%	125.01%	91.00%

WATER SYSTEM OPERATING EXPENSES

9211 - Utilities - NWE & Other	175,000	162,042	194,450	195,000	111.11%	111.43%	99.72%
9215 - Chemicals	750	336	403	750	53.78%	100.00%	53.78%
9220 - Lab Fees - Water Samples	7,000	4,346	5,216	7,000	74.51%	100.00%	74.51%
9230 - Lab Testing Equip	750	1,608	1,930	1,500	257.32%	200.00%	128.66%
9235 - Equip Purchases	750	0	0	750	0.00%	100.00%	0.00%
9245 - Safety Equipment Ex	15,000	2,801	3,361	25,000	22.41%	166.67%	13.45%
9247 - Garbage Pickup	3,250	2,539	3,046	3,850	93.73%	118.46%	79.13%
9253 - Water Meter Repairs/Testing	250	53	63	250	25.24%	100.00%	25.24%
TOTAL	202,750	173,725	208,470	234,100	102.82%	115.46%	89.05%

BIG SKY WATER & SEWER #363
2025 - 2026 BUDGET

June 17, 2025

	BUDGET LAST YEAR 2024-2025 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2025 [C]	BUDGET 2025-2026 [D]	PROJECTED ACTUAL TO 24/25 Budget [C] ÷ [A]	25/26 BUDGET TO 24/25 BUDGET [D] ÷ [A]	25/26 BUDGET To 6/30/2025 Projected Actual [C] ÷ [D]
REPAIRS & MAINTENANCE							
9301 - Repairs - Distribution System	149,500	43,804	52,564	85,000	35.16%	56.86%	61.84%
9302 - Repairs - Wells	22,000	1,060	1,272	22,000	5.78%	100.00%	5.78%
9303 - Repairs - Booster Stations	10,000	20,133	24,159	15,000	241.59%	150.00%	161.06%
9304 - Repairs - Water Tanks	2,500	0	0	2,500	0.00%	100.00%	0.00%
9305 - Repairs - Telemetry	2,000	0	0	2,000	0.00%	100.00%	0.00%
9306 - Repairs - SPR	250	0	0	250	0.00%	100.00%	0.00%
9316 - Maint Bldg-Repairs & Maint	3,750	1,731	2,077	3,750	55.39%	100.00%	55.39%
9324 - Generator Semi Annual Check-Up	7,000	0	0	10,000	0.00%	142.86%	0.00%
9325 - PRV Maintenance	25,000	15,998	19,198	25,000	76.79%	100.00%	76.79%
9330 - Tools & Tool Maint	6,325	5,747	6,896	6,325	109.03%	100.00%	109.03%
9335 - Equipment Rental	1,000	0	0	1,000	0.00%	100.00%	0.00%
TOTAL	229,325	88,472	106,166	172,825	46.30%	75.36%	61.43%
PROFESSIONAL SERVICES							
9311 - Leak Detection	12,000	0	0	12,000	0.00%	100.00%	0.00%
9320 - Tank Inspection/Cleaning	3,650	17,754	21,305	20,000	583.69%	547.95%	106.52%
9416 - Water Rights-Engineering	55,000	38,974	46,768	55,000	85.03%	100.00%	85.03%
9417 - Engineering	225,000	96,276	115,532	90,000	51.35%	40.00%	128.37%
9430 - Water Modeling	1,000	0	0	1,000	0.00%	100.00%	0.00%
9435 - Water Meter Sensus Support	29,500	38,292	45,951	18,000	155.76%	61.02%	255.28%
TOTAL	326,150	191,296	229,556	196,000	70.38%	60.10%	117.12%
SPECIAL PROJECTS							
9415 - Special Projects - Other	500	0	0	500	0.00%	100.00%	-
TOTAL	500	0	0	500	0.00%	100.00%	-
MISCELLANEOUS							
9410 - Misc Expense - Water	750	670	804	750	107.20%	100.00%	107.20%
TOTAL	750	670	804	750	107.20%	100.00%	107.20%
ASSET DEPRECIATION							
9595 - Depreciation - Water Assets	485,000	461,570	553,884	491,000	114.20%	101.24%	112.81%
TOTAL	485,000	461,570	553,884	491,000	114.20%	101.24%	112.81%
I TOTAL WATER PLANT OPERATIONS EX	1,282,793	952,058	1,142,470	1,143,075	89.06%	89.11%	99.95%
J TOTAL WATER OPERATING EXPENSES	2,060,751	1,558,950	1,869,700	1,804,996	90.73%	87.59%	103.58%
7745 - (Gain)/Loss-Disposition - Assets	0	4,795,451	4,795,451				
7746 - (Gain)/Loss - Other	0	0	0				
TOTAL	0	4,795,451	4,795,451				
K TOTAL OPERATING EXPENSES	7,593,104	11,671,598	13,042,588	7,657,247	171.77%	100.84%	170.33%
L NON-OPERATING REVENUES							
REVENUES - SEWER							
4010 - Resort Tax Bond Payment	3,145,122	1,572,561	1,887,073	3,302,379	60.00%	105.00%	57.14%
4012 - Resort Tax Other	0	0	0	0	-	-	-
4013 - Madison Co. Tax Reciepts Sewer Bonds	0	0	0	0	-	-	-
4014 - Gallatin Co. Tax Receipts Sewer Bonds	0	370	444	0	-	-	-
4015 - Snow Making Pilot Project	0	0	0	0	-	-	-
4020 - Sewer Int Income RESTRICTED	350,000	320,192	384,230	350,000	109.78%	100.00%	109.78%

BIG SKY WATER & SEWER #363
2025 - 2026 BUDGET

June 17, 2025

	BUDGET LAST YEAR 2024-2025 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2025 [C]	BUDGET 2025-2026 [D]	PROJECTED ACTUAL TO 24/25 Budget [C] ÷ [A]	25/26 BUDGET TO 24/25 BUDGET [D] ÷ [A]	25/26 BUDGET To 6/30/2025 Projected Actual [C] ÷ [D]
4025 · Sewer Int Income-UNRESTRICTED	70,000	64,948	77,938	70,000	111.34%	100.00%	111.34%
4030 · Sewer Plant Investment Fees	600,000	1,010,602	1,212,723	600,000	202.12%	100.00%	202.12%
4031 · Spanish Peaks PIC Fees	0	2,006,687	2,408,025	0	-	-	#DIV/0!
4035 · Boyne Settlement Funds	0	0	0	0	-	-	-
4040 · Non-Oper Inc Sewer - Other	100	0	0	100	0.00%	100.00%	-
TOTAL	4,165,222	4,975,360	5,970,432	4,322,479	143.34%	103.78%	138.13%
REVENUES - WATER							
4110 · Resort Tax Bond Payment	0	0	0	0	-	-	-
4112 · Resort Tax Other	92,500	0	0	0	0.00%	0.00%	-
4113 · Madison Co. Tax Receipts Water Bonds	137,000	106,057	127,269	146,000	92.90%	106.57%	87.17%
4114 · Gallatin Co. Tax Receipts Water Bonds	186,000	135,806	162,968	178,000	87.62%	95.70%	91.55%
4120 · Water Int Income RESTRICTED	65,000	74,273	89,127	75,000	137.12%	115.38%	118.84%
4125 · Water Int Income-UNRESTRICTED	1,500	2,943	3,532	1,500	235.46%	100.00%	235.46%
4130 · Water System Investment Fees	250,000	416,056	499,267	250,000	199.71%	100.00%	199.71%
4135 · Non-Oper Inc Water-Other	5,000	6,378	7,653	5,000	153.06%	100.00%	153.06%
TOTAL	737,000	741,513	889,815	655,500	120.73%	88.94%	135.75%
TOTAL NON-OPER. REVENUE	4,902,222	5,716,873	6,860,248	4,977,979	139.94%	101.55%	137.81%
DONATED CAPITAL ASSETS							
4045 · Donated Capital Assets Sewer	75,000	5,500	5,500	75,000	7.33%	100.00%	7.33%
4145 · Donated Capital Assets Water	75,000	19,046	19,046	75,000	25.39%	100.00%	25.39%
TOTAL DONATED CAPITAL ASSETS	150,000	24,546	24,546	150,000	16.36%	100.00%	16.36%
<i>New water & sewer extensions from developers</i>							
NON-OPERATING EXPENSES							
EXPENSES SEWER							
4210 · SRF - Interest Expense	22,825	21,060	25,272	21,713	110.72%	95.13%	116.39%
4211 · FSB Int Exp	1,315,650	1,048,116	1,257,739	1,157,736	95.60%	88.00%	108.64%
4215 · Resort Tax - Other	60,000	0	0	0	0.00%	0.00%	-
4220 · Misc Non Operating Exp	4,500	0	0	5,750	0.00%	127.78%	0.00%
4226 · Canyon Study Dist Contribution	0	0	0	0	-	-	-
TOTAL	1,402,975	1,069,176	1,283,011	1,185,199	91.45%	84.48%	108.25%
EXPENSES - WATER							
4310 · SRF Interest Expense	19,294	18,536	22,244	12,420	115.29%	64.37%	179.09%
4311 · DEQ - Wtr Quality Study	0	0	0	0	-	-	-
4312 · Misc Non Operating Exp	4,500	6,378	7,653	5,750	170.07%	127.78%	133.10%
4313 · Water Metering Ex.	0	0	0	0	-	-	-
TOTAL	23,794	24,914	29,897	18,170	125.65%	76.36%	164.54%
TOTAL NON-OPERATING EXPENSES	1,426,769	1,094,089	1,312,907	1,203,369	92.02%	84.34%	109.10%

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SUMMARY - OPERATING AND NON-OPERATING REVENUES AND EXPENSES

OPERATING REVENUES	5,051,000	4,916,503	5,899,804	5,608,000	116.80%	111.03%	105.20%
OPERATING EXPENSES	(7,593,104)	(11,671,598)	(13,042,588)	(7,657,247)	171.77%	100.84%	170.33%
OPERATING RESERVES	0	0	0	0	0.00%	0.00%	0.00%
NET OPERATING REV	(2,542,104)	(6,755,095)	(7,142,784)	(2,049,247)	280.98%	80.61%	348.56%

NON-OPERATING SUMMARY

NON-OPERATING REV	4,902,222	5,716,873	6,860,248	4,977,979	139.94%	101.55%	137.81%
NON-OPER EXPENSE	(1,426,769)	(1,094,089)	(1,312,907)	(1,203,369)	92.02%	84.34%	109.10%
NET NON-OPERATING REV	3,475,453	4,622,784	5,547,340	3,774,610	159.61%	108.61%	146.96%

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SUMMARY - TOTAL REVENUES AND EXPENSES

TOTAL REVENUES	9,953,222	10,633,376	12,760,052	10,585,979	128.20%	106.36%	120.54%
TOTAL EXPENSES	(9,019,873)	(12,765,688)	(14,355,496)	(8,860,616)	159.15%	98.23%	162.01%
TOTAL NET REVENUES	933,349	(2,132,311)	(1,595,444)	1,725,363	-170.94%	184.86%	-92.47%
TOTAL CAPITAL CONTRIBUTIONS	150,000	24,546	29,455	150,000	19.64%	100.00%	19.64%
NET INCOME	1,083,349	(2,107,765)	(1,565,989)	1,875,363	-144.55%	173.11%	-83.50%

BIG SKY WATER & SEWER #363
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P SUMMARY - GEN & ADM, SEWER, WATER, OPERATIONS

SEWER - OPERATING REVENUE	2,922,500	2,828,311	3,393,973	3,255,000	116.13%	111.38%	104.27%
OFFICE GEN & ADM EX 1/2	(879,198)	(1,072,296)	(1,285,155)	(850,260)	146.17%	96.71%	151.15%
SEWER GEN & ADM EX	(953,011)	(736,266)	(883,519)	(943,080)	92.71%	98.96%	93.68%
SEWER PLANT OPER EX	(2,820,946)	(2,436,339)	(2,923,607)	(3,208,650)	103.64%	113.74%	91.12%
GAIN/(LOSS) ASSETS	0	(4,795,451)	(4,795,451)	0			
NET SEWER OPER REV	(1,730,655)	(6,212,042)	(6,493,760)	(1,746,990)	375.22%	100.94%	371.71%
WATER - OPERATING REVENUE	2,128,500	2,088,193	2,505,831	2,353,000	117.73%	110.55%	106.50%
OFFICE GEN & ADM EX 1/2	(879,198)	(1,072,296)	(1,285,155)	(850,260)	146.17%	96.71%	151.15%
WATER GEN & ADM EX	(777,958)	(606,891)	(727,230)	(661,921)	93.48%	85.08%	109.87%
WATER PLANT OPER EX	(1,282,793)	(952,058)	(1,142,470)	(1,143,075)	89.06%	89.11%	99.95%
NET WATER OPER REV	(811,449)	(543,053)	(649,024)	(302,256)	79.98%	37.25%	214.73%