

**OPERATING BUDGET**  
**BIG SKY COUNTY WATER & SEWER DISTRICT NO. 363**  
**2015/2016 Annual Budget adopted by the Board of Directors on**

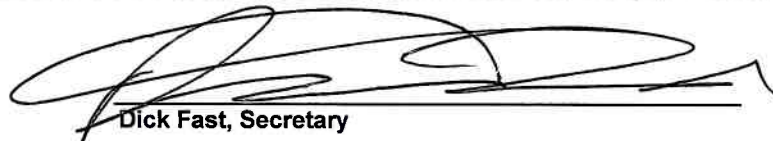
**ORIGINAL**

July 1, 2015 through June 30, 2016

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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 6/30/2015.

  
Dick Fast, Secretary

ORIENT

# Big Sky County Water & Sewer Dist. 363

## 2015-2016 Budget

### Summary of 2015-2016 Budget Line Items % Change over 2014-2015 Budget

	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>% DIFF</u>
TOTAL OPERATING REVENUE	\$2,561,000	\$2,575,000	0.55%
TOTAL OFFICE GENERAL & ADM. EX	\$485,934	\$501,993	3.30%
TOTAL SEWER OPERATION EXPENSES	\$1,133,506	\$1,124,569	-0.79%
TOTAL WATER OPERATING EXPENSES	\$939,097	\$921,232	-1.90%
TOTAL OPERATING EXPENSES	\$2,558,537	\$2,547,794	-0.42%
TOTAL DEPRECIATION EXPENSES (Included in Total Operating Expenses)	\$940,000	\$961,000	2.19%
NET OPERATING REVENUE	\$2,463	\$27,206	1004.76%
NON-OPERATING REVENUE	\$1,214,700	\$1,671,955	37.64%
NON-OPER EXPENSE	-\$279,500	-\$268,000	-4.11%
NET NON-OPERATING REVENUE	\$935,200	\$1,403,955	50.12%
NET INCOME	\$1,087,663	\$1,581,161	45.37%

**BIG SKY COUNTY WATER & SEWER DISTRICT NO. 363  
2015/2016 BUDGET**

**ORIGINAL**

**BUDGET SUMMARY**

**SEWER OPERATIONS**

OPERATING REVENUE	1,379,700
NON-OPERATING REVENUE	1,167,145
<b>TOTAL REVENUE</b>	<b>2,546,845</b>
1/2 GENERAL & ADMIN EX	250,997
SEWER OPERATING EX	1,124,569
NON-OPERATING EXPENSES	150,500
<b>TOTAL EXPENSES</b>	<b>1,526,066</b>
<b>NET REVENUES</b>	<b>1,020,779</b>
LESS PRIN PMT-SRF LOANS	(706,000)
LESS CAPITAL PAYMENTS	(193,500)
NON-CASH DEPRECIATION	616,000
<b>NET TO SWR RESERVES</b>	<b>737,279</b>

**Monthly User Rates**

Dept	2014-2015	2015-2016
Sewer SFE	27.85	27.85
Water SFE	20.55	20.55
Sewer Meter	24.39(B)-5.94(V) *	24.63(B)-6.00(V)
Water Meter	15.77(B)-Tierd(V) *	15.93(B)-Tierd(V)
Water Tiers	Water	Water
0-60,000	2.54	2.57
60,000 - 90,000	3.82	3.85
90,000 - 120,000	5.09	5.14
* 120,000 and above	6.37	6.43

\* V=Variable Charge Per 1000 gallons used.

**WATER OPERATIONS**

OPERATING REVENUE	1,195,300
NON-OPERATING REVENUE	504,810
<b>TOTAL REVENUE</b>	<b>1,700,110</b>
1/2 GENERAL & ADMIN EX	250,997
OPERATING EXPENSES	921,232
NON-OPERATING EXPENSES	117,500
<b>TOTAL EXPENSES</b>	<b>1,289,729</b>
<b>NET REVENUES</b>	<b>410,381</b>
LESS PRIN PMT-SRF LOANS	(375,000)
LESS CAPITAL PAYMENTS	(1,244,000)
NON-CASH DEPRECIATION	345,000
<b>NET TO WTR RESERVES</b>	<b>(863,619)</b>
<b>NET TO RESERVES</b>	<b>(126,339)</b>

**Unimproved Lots**

Sewer	453
Water	463
Vacant Lot Charge	15.00

**Meters**

Metered Accts	2,656
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ORIGINAL

**CAPITAL BUDGET 2015 - 2016**

<b>SEWER OPERATIONS - Capital Items</b>	<b>Est Cost</b>
CIP Study/Impact Fee Study	\$ 80,000
Vehicle Replacement	-
Main Replacements	110,000
Computers	3,500
<b>TOTALS</b>	<b>\$ 193,500</b>
<b>Sources of Funding for the Sewer Capital Projects and Items</b>	
<b>Amounts</b>	
Plant Investment Charges	\$ 2,916,953
Sewer Asset Replacement Fund	5,616,641
Projected Asset Replacement Additon 15-16	616,000
Plant Investment Charges 2015-2016	250,000
Sewer Restricted Operating Reserves	309,954
Sewer Capital Projects and listed Items	(193,500)
<b>Balance Remaining to Sewer Capital Items</b>	<b>\$ 9,516,048</b>

<b>WATER OPERATIONS - Capital Items</b>	<b>Est Cost</b>
New Projects (Wells 4 & 5 Completion)	\$ 1,000,000
Main Replacements	40,000
Water Supply Development	80,000
Computers	11,000
Vehicle Replacement	33,000
CIP Study/Impact Fee Study	80,000
<b>TOTALS</b>	<b>\$ 1,244,000</b>
<b>Sources of Funding for the Water Capital Projects and Items</b>	
<b>Amounts</b>	
Water Asset Replacement Fund	\$ 2,145,294
Projected Asset Replacement Additon 2015-2016	345,000
Water Restricted Operating Reserves	329,761
Water Capital Projects and listed Items	(1,244,000)
<b>Balance Remaining to Water Capital Items</b>	<b>\$ 1,576,055</b>



**BIG SKY WATER & SEWER #363  
2015 - 2016 BUDGET**

June 25, 2015

**C**

**REVENUES**

**OPERATING REVENUES**

3020 · Sewer Wastewater User Charges  
3025 · Water User Charges  
3030 · Late Payment Fees  
3035 · Sewer Connection/Insp Fees  
3040 · Water Connection/Insp Fees  
3042 · Water Meters Issued  
3045 · Sewer Miscellaneous Income  
3046 · Water Misc. Inc/ Yellowstone Club Inc

**TOTAL OPERATING REVENUE**

**EXPENSES**

**OFFICE - GEN & ADM EXPENSES**

**DIRECTORS**

5001 · Meeting Expenses  
5002 · Directors Reimbursable Ex.

**TOTAL**

\* Per MCA 7-13-2273 - \$80 per month per director.

**ADMIN PERSONNEL**

5010 · Salaries  
5015 · Workers' Compensation Ins  
5020 · Employer P/R Medicare/457 Match  
5025 · Public Emp Ret Sys - Employer  
5030 · Employee Health Ins  
5031 · Long-Term, Short-Term Insurance  
5035 · Employee Education Ex  
5040 · Lucrations, Meetings, Etc.

**TOTAL**

**OFFICE**

5130 · Utilities - New Off-ArGas/N.W.E  
5135 · Janitorial  
5136 · Carpet Service - Ar Linen  
5141 · Off Supplies/Copier Etc.  
5142 · Office Furn & Equipment  
5143 · Computer Software/Hardware  
5144 · Web Design/CC Web Payments  
5145 · Telephone  
5150 · Printing  
5155 · Postage - Shipping  
5160 · Advertising  
5165 · Insurance- PPE Both Water & Sewer  
5175 · Dues & Subscriptions  
5185 · Election Expenses  
5190 · Stmt Mailing-Postage, Forms etc

**TOTAL**

BUDGET LAST YEAR 2014-2015 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2015 [C]	BUDGET 2015-2016 [D]	PROJECTED ACTUAL TO 14/15 Budget [C] + [A]	15/16 BUDGET TO 14/15 BUDGET [D] + [A]	15/16 BUDGET To 6/30/2015 Projected Actual [D] + [C]
ORIGINAL						
1,355,000	1,213,487	1,323,804	1,365,000	-2.30%	0.74%	3.11%
1,030,000	943,807	1,029,608	1,015,000	-0.04%	-1.46%	-1.42%
8,000	4,498	4,907	5,000	-18.22%	-16.67%	1.90%
3,500	3,525	3,845	4,200	9.87%	20.00%	9.22%
3,500	4,300	4,691	4,800	34.03%	37.14%	2.33%
13,000	32,866	35,854	38,000	175.80%	192.31%	5.99%
15,000	8,314	9,069	8,000	-39.54%	-46.67%	-11.79%
135,000	117,134	127,783	135,000	-5.35%	0.00%	5.65%
2,561,000	2,327,931	2,539,561	2,575,000	-0.84%	0.55%	1.40%
1,200	1,060	1,157	1,200	-3.61%	0.00%	3.75%
6,720	3,087	3,368	6,720	-49.89%	0.00%	99.55%
7,920	4,147	4,524	7,920	-42.88%	0.00%	75.06%
237,761	209,694	228,757	244,250	-3.79%	2.73%	6.77%
1,481	929	1,014	1,430	-30.61%	-2.11%	41.07%
15,040	16,448	17,943	17,818	-0.54%	-1.23%	-0.70%
19,908	18,129	19,777	20,691	-0.66%	3.93%	4.62%
70,795	61,666	67,272	73,287	-4.98%	3.52%	8.94%
6,874	5,589	6,097	6,874	-11.31%	0.00%	12.75%
2,500	2,905	3,169	2,500	26.75%	0.00%	-21.11%
500	449	489	500	-2.15%	0.00%	2.19%
357,839	315,809	344,518	367,351	-3.72%	2.66%	6.63%
6,100	5,361	5,849	6,100	-4.12%	0.00%	4.30%
750	401	437	750	-41.68%	0.00%	71.46%
850	638	696	850	7.12%	0.00%	-6.65%
4,000	4,166	4,544	4,000	13.61%	0.00%	-11.98%
500	745	813	500	62.63%	0.00%	-38.51%
4,000	3,700	4,036	4,000	0.91%	0.00%	-0.90%
2,200	1,828	1,994	2,200	-9.37%	0.00%	10.34%
5,500	5,771	6,295	5,500	14.46%	0.00%	-12.63%
250	0	0	250	-100.00%	0.00%	-
1,500	1,600	1,745	1,200	16.33%	-20.00%	-31.23%
350	356	388	600	10.96%	71.43%	54.49%
47,951	44,505	48,551	48,431	1.25%	1.00%	-0.25%
1,500	1,439	1,570	1,500	4.65%	0.00%	-4.45%
0	0	0	250	-	#DIV/0!	-
8,000	7,535	8,220	8,500	2.75%	6.25%	3.41%
83,251	78,044	85,139	84,431	2.27%	1.42%	-0.83%



**BIG SKY WATER & SEWER #363  
2015 - 2016 BUDGET**

June 25, 2015

	BUDGET LAST YEAR 2014-2015 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2015 [C]	BUDGET 2015-2016 [D]	PROJECTED ACTUAL TO 14/15 Budget [C]+[A]	15/16 BUDGET TO 14/15 BUDGET [D]+[A]	15/16 BUDGET To 6/30/2015 Projected Actual [D]+[C]
<b>VEHICLE</b>							
5210 · Vehicle Gas & Oil	4,250	2,472	2,697	2,750	-36.55%	-35.29%	-1.98%
5215 · Vehicle Repair & Maint	2,000	3,851	4,201	650	110.03%	-67.50%	-84.53%
5220 · Vehicle Insurance	1,774	1,645	1,795	1,792	1.17%	1.01%	-0.16%
<b>TOTAL</b>	<b>8,024</b>	<b>7,968</b>	<b>8,692</b>	<b>5,192</b>	<b>8.33%</b>	<b>-35.30%</b>	<b>-40.27%</b>
<b>PROFESSIONAL SERVICES</b>							
5310 · Legal Fees	10,000	15,484	16,892	20,000	68.92%	100.00%	18.40%
5315 · Computer/Telephone Maintenance	4,600	4,339	4,733	4,600	2.89%	0.00%	-2.81%
5325 · Audit Ex	8,800	8,792	8,792	8,000	-0.09%	-9.09%	-9.01%
5330 · GIS Mapping Ex	1,250	0	0	250	-100.00%	-80.00%	-
5332 · Other Consulting Fees	250	0	0	250	-100.00%	0.00%	-
<b>TOTAL</b>	<b>24,900</b>	<b>28,615</b>	<b>30,417</b>	<b>33,100</b>	<b>22.16%</b>	<b>32.93%</b>	<b>8.82%</b>
<b>OTHER EXPENSES</b>							
5415 · Bank Service Charges	100	330	360	100	260.10%	0.00%	-72.23%
5420 · State Annual Audit Filing Fee	900	845	922	900	2.42%	0.00%	-2.37%
5430 · Miscellaneous	1,500	1,245	1,359	1,500	-9.42%	0.00%	10.41%
5445 · Office Bldg - Repair & Maint	1,500	8,272	9,024	1,500	501.61%	0.00%	-83.38%
<b>TOTAL</b>	<b>4,000</b>	<b>10,693</b>	<b>11,665</b>	<b>4,000</b>	<b>191.62%</b>	<b>0.00%</b>	<b>-65.71%</b>
<b>TOTAL OFFICE GENERAL &amp; ADM. EX</b>	<b>485,934</b>	<b>445,275</b>	<b>484,955</b>	<b>501,993</b>	<b>-0.20%</b>	<b>3.30%</b>	<b>3.51%</b>
<b>SEWER - GEN &amp; ADM EXPENSES</b>							
<b>PERSONNEL</b>							
6010 · Salaries	128,317	114,400	124,800	141,017	-2.74%	9.90%	12.99%
6015 · Wages - Labor - Part Time	0	0	0	0	-	0.00%	-
6020 · Workers' Compensation Ins Ex	2,161	1,384	1,510	2,427	-30.13%	12.30%	60.72%
6025 · Employer P/R Medicare/457 Match	10,134	9,370	10,222	10,744	0.86%	6.02%	5.11%
6030 · Public Emp Ret Sys Ex	10,700	9,919	10,821	11,938	1.13%	11.57%	10.32%
6031 · Long-Term, Short Term Insurance	3,237	2,686	2,930	3,481	-9.49%	7.52%	18.79%
6035 · Employee Health Ins Ex	37,429	32,301	35,238	38,592	-5.86%	3.11%	9.52%
6040 · Employee Education Ex	2,500	3,228	3,521	2,500	40.85%	0.00%	-29.00%
<b>TOTAL</b>	<b>194,478</b>	<b>173,287</b>	<b>189,041</b>	<b>210,698</b>	<b>-2.80%</b>	<b>8.34%</b>	<b>11.46%</b>
<b>GENERAL</b>							
6110 · Dues & Subscription Ex	325	296	323	275	-0.64%	-15.38%	-14.84%
6115 · Telephone	5,350	4,728	5,157	5,000	-3.60%	-6.54%	-3.05%
6130 · Office Supplies & Equip	200	1,281	1,397	200	598.46%	0.00%	-85.68%
6132 · Publications-Swr	150	0	0	150	-100.00%	0.00%	-
<b>TOTAL</b>	<b>6,025</b>	<b>6,304</b>	<b>6,877</b>	<b>6,625</b>	<b>14.14%</b>	<b>-6.64%</b>	<b>-18.21%</b>
<b>TOTAL SEWER GENERAL &amp; ADM. EX</b>	<b>200,503</b>	<b>179,591</b>	<b>195,918</b>	<b>216,323</b>	<b>-2.29%</b>	<b>7.89%</b>	<b>10.42%</b>
<b>SEWER PLANT OPERATIONS</b>							
<b>VEHICLE</b>							
8110 · Fuel / Vehicles & Equip	8,500	6,119	6,676	7,250	-21.46%	-14.71%	8.60%
8115 · Vehicles - Repair/Maint	4,000	3,185	3,474	4,000	-13.15%	0.00%	15.14%
8120 · Vehicle & Equip Insurance	2,703	2,574	2,807	2,848	3.86%	5.30%	1.38%
8125 · Snowmachine Maint/Equip	100	0	0	100	-100.00%	0.00%	-
8130 · Fuel - Backhoe & Equip	1,500	1,375	1,500	1,500	-0.02%	0.00%	0.02%
<b>TOTAL</b>	<b>16,803</b>	<b>13,252</b>	<b>14,457</b>	<b>15,698</b>	<b>-13.96%</b>	<b>-6.59%</b>	<b>8.57%</b>



ORIGINAL



**BIG SKY WATER & SEWER #363  
2015 - 2016 BUDGET**

June 25, 2015

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<b>OPERATING EXPENSES</b>							
8209 · New Treatment Plant-Propane	15,500	11,220	12,240	13,250	-21.04%	-14.52%	8.26%
8210 · Filter Building - Propane Heat	16,000	6,319	6,893	13,000	-56.92%	-18.75%	88.60%
8211 · Maintenance Bldg - Propane Heat	0	0	0	0	-	0.00%	-
8212 · Maint.Bld Blwrs-Recirc NWE	3,000	2,827	3,084	3,000	2.81%	0.00%	-2.73%
8213 · Treatment Plant-NWE	73,000	77,917	85,001	78,000	16.44%	6.85%	-8.24%
8215 · Filter Bld - NWE	34,500	28,425	31,009	34,500	-10.12%	0.00%	11.26%
8230 · Chemicals-Chlorine SBR	4,500	3,209	3,500	4,500	-22.21%	0.00%	28.55%
8231 · Chemicals Chlorine Gas Filter Bld	13,000	10,436	11,385	10,000	-12.42%	-23.08%	-12.17%
8235 · Chlorine Maintenance	250	0	0	250	-100.00%	0.00%	-
8240 · Chemicals-Alum	18,500	14,181	15,470	10,500	-16.38%	-43.24%	-32.13%
8245 · Chemicals-Polymer	1,500	0	0	1,500	-100.00%	0.00%	-
8250 · Chemical-Other-Sodium Hydroxide	0	334	365	0	-	#DIV/0!	-100.00%
8255 · SBR Lab Sampling-SBR	500	279	305	500	-39.08%	0.00%	64.16%
8256 · Stream Water Quality Monitoring	0	0	0	0	-	0.00%	-
8257 · Lab Fees Wastewater Monitoring	24,000	18,074	19,718	5,000	-17.84%	-79.17%	-74.64%
8260 · Lab Testing Equipment	500	6,763	7,378	1,250	1375.51%	150.00%	-83.06%
8265 · Compost Supplies	6,500	2,531	2,761	3,500	-57.52%	-46.15%	26.76%
8270 · Safety Equipment	600	662	723	600	20.43%	0.00%	-16.97%
8275 · Operating Supplies	250	0	0	250	-100.00%	0.00%	-
8280 · MDEQ Discharge Permit Fees	0	0	0	0	-	0.00%	-
<b>TOTAL</b>	<b>212,100</b>	<b>183,178</b>	<b>199,830</b>	<b>179,800</b>	<b>-5.78%</b>	<b>-15.32%</b>	<b>-10.12%</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
8310 · Welding & Welding Supplies Sewer	1,000	0	0	500	-100.00%	-50.00%	-
8311 · Sewer Repairs/Maintenance	25,000	17,720	19,331	25,000	-22.68%	0.00%	29.33%
8312 · Backhoe / Loader Rent	0	0	0	0	-	0.00%	-
8313 · Treatment Plant Repair/Maint.	25,000	28,175	30,737	25,000	22.95%	0.00%	-18.66%
8315 · Filter Building Repair/Maint	7,500	7,612	8,304	7,500	10.72%	0.00%	-9.68%
8316 · Maint Bldg - Repair & Maint	100	0	0	100	-100.00%	0.00%	-
8320 · Pond Maintenance	7,000	978	1,067	1,500	-84.76%	-78.57%	40.63%
8322 · Blowers/Maintenance	2,000	0	0	1,000	-100.00%	-50.00%	-
8325 · Irrigation Maintenance	4,500	7,153	7,804	1,500	73.42%	-66.67%	-80.78%
8330 · Trash Pickup / Move Bins	2,250	1,901	2,074	1,900	-7.84%	-15.56%	-8.37%
8332 · Weed Control/Grounds Maint	500	3,108	3,391	2,700	578.20%	440.00%	-20.38%
8335 · Tools & Tool Maintenance	2,000	4,728	5,158	2,000	157.89%	0.00%	-61.22%
8340 · Equipment Rental-Other	750	0	0	750	-100.00%	0.00%	-
8345 · Cleaning - Sewer Lines	22,000	0	0	22,000	-100.00%	0.00%	-
8350 · Video Taping - Sewer Lines	500	0	0	500	-100.00%	0.00%	-
<b>TOTAL</b>	<b>100,100</b>	<b>71,375</b>	<b>77,864</b>	<b>91,950</b>	<b>-22.21%</b>	<b>-8.14%</b>	<b>18.09%</b>
<b>PROFESSIONAL SERVICES</b>							
8354 · Safety Training	500	0	0	500	-100.00%	0.00%	-
8355 · Engineering	1,500	0	0	1,500	-100.00%	0.00%	-
<b>TOTAL</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>-100.00%</b>	<b>0.00%</b>	<b>-</b>
<b>MISCELLANEOUS</b>							
8410 · Sewer Miscellaneous Ex.	1,500	2,437	2,659	2,500	77.24%	66.67%	-5.97%
<b>TOTAL</b>	<b>1,500</b>	<b>2,437</b>	<b>2,659</b>	<b>2,500</b>	<b>77.24%</b>	<b>66.67%</b>	<b>-5.97%</b>
<b>ASSET DEPRECIATION</b>							
8595 · Depreciation - Sewer Assets	800,000	564,119	615,403	616,000	2.57%	2.67%	0.10%
<b>TOTAL</b>	<b>600,000</b>	<b>564,119</b>	<b>615,403</b>	<b>616,000</b>	<b>2.57%</b>	<b>2.67%</b>	<b>0.10%</b>
<b>SPECIAL PROJECTS</b>							
8650 · Special Projects	500	0	0	500	-100.00%	0.00%	-
<b>TOTAL</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>-100.00%</b>	<b>0.00%</b>	<b>-</b>

ORIGINAL



**BIG SKY WATER & SEWER #363  
2015 - 2016 BUDGET**

June 25, 2015

**F**

**TOTAL SEWER PLANT OPERATIONS EX**

**TOTAL SEWER OPERATION EXPENSES**

**WATER - GEN & ADM EXPENSES**

**OPERATIONS PERSONNEL**

7010 · Salaries  
7015 · Wages  
7020 · Part Time Labor  
7025 · Worker's Comp Ins  
7030 · Employer P/R Medicare/457 Match  
7031 · Long Term, Short Term Insurance  
7035 · Public Emp Ret Sys Exp  
7040 · Employee Health Ins Exp  
7045 · Employee Educ. Exp

**TOTAL**

**OPERATIONS GENERAL**

7110 · Dues & Subscriptions Exp  
7115 · Telephone  
7130 · Publications - Wtr  
7135 · Office Supplies & Equip  
7140 · P Wtr Sup Fees-MV SDW02384-01  
7145 · P Wtr Sup Fees-Mtn SDW02385-01  
7147 · P Wtr Sup Fees-A Gr SDW04064-01  
7148 · P Wtr Sup Fees-Spanish Peaks Resort

**TOTAL**

**G**

**TOTAL WATER GENERAL & ADM. EX**

**H**

**WATER PLANT OPERATIONS**

**VEHICLES**

9110 · Fuel - Vehicles  
9115 · Auto Repair & Maint  
9120 · Vehicle Insurance Ex.  
9125 · Fuel Booster St-Gen/Equip  
9130 · Fuel - Backhoe & Equipment

**TOTAL**

**WATER SYSTEM OPERATING EXPENSES**

9211 · Utilities - MPC & Other  
9215 · Chemicals  
9220 · Lab Fees - Water Samples  
9230 · Lab Testing Equip  
9235 · Equip Purchases  
9245 · Safety Equipment Ex  
9247 · Garbage Pickup  
9253 · Water Meter Repairs/Testing

**TOTAL**

BUDGET LAST YEAR 2014-2015 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2016 [C]	BUDGET 2015-2016 [D]	PROJECTED ACTUAL TO 14/15 Budget [C] + [A]	15/16 BUDGET TO 14/15 BUDGET [D] + [A]	15/16 BUDGET To 6/30/2015 Projected Actual [D] + [C]
933,003	834,361	910,212	908,246	-2.44%	-2.65%	-0.22%
1,133,506	1,013,953	1,106,130	1,124,569	-2.42%	-0.79%	1.67%
137,383	118,277	129,030	155,280	-6.08%	13.03%	20.34%
30,765	28,101	30,656	31,686	-0.35%	2.99%	3.36%
0	0	0	0	-	0.00%	-
2,815	1,831	1,997	3,202	-29.05%	13.74%	60.31%
13,202	11,870	12,949	14,176	-1.91%	7.38%	9.48%
4,815	4,526	4,937	5,058	2.54%	5.06%	2.45%
13,939	12,689	13,842	15,751	-0.69%	13.00%	13.79%
42,981	36,798	40,143	44,348	-6.56%	3.23%	10.48%
1,300	2,192	2,391	1,300	83.91%	0.00%	-45.62%
247,180	216,284	235,946	270,802	-4.54%	9.56%	14.77%
2,400	2,020	2,204	2,400	-8.18%	0.00%	8.91%
6,000	5,595	6,104	6,000	1.73%	0.00%	-1.71%
300	0	0	300	-100.00%	0.00%	-
125	63	68	125	-45.26%	0.00%	82.69%
0	0	0	0	-	0.00%	-
3,800	3,792	3,792	3,800	-0.21%	0.00%	0.21%
0	0	0	0	-	0.00%	-
140	0	0	140	-100.00%	0.00%	-
12,765	11,470	12,168	12,765	-4.68%	0.00%	4.91%
259,945	227,754	248,114	283,567	-4.55%	9.09%	14.29%
9,500	6,967	7,600	8,250	-20.00%	-13.16%	8.55%
6,000	4,558	4,972	5,250	-17.14%	-12.50%	5.59%
2,672	2,547	2,778	2,810	3.95%	5.14%	1.15%
3,000	1,090	1,189	1,875	-60.38%	-37.50%	57.74%
500	0	0	500	-100.00%	0.00%	-
21,672	15,160	16,539	18,686	-23.69%	-13.79%	12.98%
175,000	157,216	171,508	180,000	-2.00%	2.86%	4.95%
750	0	0	750	-100.00%	0.00%	-
4,500	1,562	1,704	2,000	-62.13%	-55.56%	17.37%
250	0	0	250	-100.00%	0.00%	-
250	0	0	250	-100.00%	0.00%	-
500	10	11	500	-97.82%	0.00%	4483.33%
2,300	1,901	2,073	1,950	-9.85%	-15.22%	-5.95%
250	2,008	2,191	250	776.25%	0.00%	-88.59%
183,800	162,696	177,487	185,950	-3.43%	1.17%	4.77%

ORIGINAL



**BIG SKY WATER & SEWER #363  
2015 - 2016 BUDGET**

June 25, 2015

	BUDGET LAST YEAR 2014-2015 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2015 [C]	BUDGET 2015-2016 [D]	PROJECTED ACTUAL TO 14/15 Budget [C] + [A]	15/16 BUDGET TO 14/15 BUDGET [D] / [A]	15/16 BUDGET To 6/30/2015 Projected Actual [D] + [C]
<b>REPAIRS &amp; MAINTENANCE</b>							
9301 · Repairs - Distribution System	50,000	50,188	54,751	50,000	9.50%	0.00%	-8.68%
9302 · Repairs - Wells	5,000	783	854	1,500	-82.91%	-70.00%	75.58%
9303 · Repairs - Booster Stations	5,500	2,328	2,540	3,000	-53.82%	-45.45%	18.11%
9304 · Repairs - Water Tanks	2,000	0	0	2,000	-100.00%	0.00%	-
9305 · Repairs - Telemetry	1,500	0	0	1,500	-100.00%	0.00%	-
9306 · Repairs - SPR	40,000	42,239	46,079	0	15.20%	-100.00%	-100.00%
9316 · Maint Bldg-Repairs & Maint	3,000	3,481	3,797	3,000	26.57%	0.00%	-20.99%
9324 · Generator Semi Annual Check-Up	6,780	0	0	6,780	-100.00%	0.00%	-
9325 · Hydrants & Hydrant Maint	750	0	0	750	-100.00%	0.00%	-
9330 · Tools & Tool Maint	2,500	3,482	3,799	2,500	51.95%	0.00%	-34.19%
9335 · Equipment Rental	1,500	0	0	1,500	-100.00%	0.00%	-
<b>TOTAL</b>	<b>118,530</b>	<b>102,502</b>	<b>111,820</b>	<b>72,530</b>	<b>-5.66%</b>	<b>-38.81%</b>	<b>-35.14%</b>
<b>PROFESSIONAL SERVICES</b>							
9311 · Leak Detection	3,500	3,058	3,335	3,500	-4.70%	0.00%	4.93%
9320 · Tank Inspection/Cleaning	3,650	2,836	3,094	3,650	-15.24%	0.00%	17.98%
9416 · Water Rights-Legal	1,000	0	0	1,000	-100.00%	0.00%	-
9417 · Engineering	2,500	403	440	2,500	-82.40%	0.00%	468.30%
9430 · Water Modeling	1,000	0	0	1,000	-100.00%	0.00%	-
<b>TOTAL</b>	<b>11,650</b>	<b>6,297</b>	<b>6,869</b>	<b>11,650</b>	<b>-41.04%</b>	<b>0.00%</b>	<b>69.60%</b>
<b>SPECIAL PROJECTS</b>							
9415 · Special Projects - Other	2,000	0	0	2,000	-100.00%	0.00%	-
<b>TOTAL</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>-100.00%</b>	<b>0.00%</b>	<b>-</b>
<b>MISCELLANEOUS</b>							
9410 · Misc Expense - Water	1,500	1,390	1,517	1,850	1.11%	23.33%	21.98%
<b>TOTAL</b>	<b>1,500</b>	<b>1,390</b>	<b>1,517</b>	<b>1,850</b>	<b>1.11%</b>	<b>23.33%</b>	<b>21.98%</b>
<b>ASSET DEPRECIATION</b>							
9595 · Depreciation - Water Assets	340,000	320,844	350,012	345,000	2.94%	1.47%	-1.43%
<b>TOTAL</b>	<b>340,000</b>	<b>320,844</b>	<b>350,012</b>	<b>345,000</b>	<b>2.94%</b>	<b>1.47%</b>	<b>-1.43%</b>
<b>I TOTAL WATER PLANT OPERATIONS EX</b>	<b>679,152</b>	<b>608,889</b>	<b>664,243</b>	<b>637,665</b>	<b>-2.20%</b>	<b>-6.11%</b>	<b>-4.00%</b>
<b>J TOTAL WATER OPERATING EXPENSES</b>	<b>939,097</b>	<b>836,643</b>	<b>912,357</b>	<b>921,232</b>	<b>-2.85%</b>	<b>-1.90%</b>	<b>0.97%</b>
7745 · (Gain)/Loss-Dispostion - Assets	0	(4,001)	(4,365)				
7746 · (Gain)/Loss - Other	0	0	0				
<b>TOTAL</b>	<b>0</b>	<b>(4,001)</b>	<b>(4,365)</b>				
<b>K TOTAL OPERATING EXPENSES</b>	<b>2,558,537</b>	<b>2,291,870</b>	<b>2,499,078</b>	<b>2,547,794</b>	<b>-2.32%</b>	<b>-0.42%</b>	<b>1.95%</b>
<b>L NON-OPERATING REVENUES</b>							
<b>REVENUES - SEWER</b>							
4010 · Resort Tax Bond Payment	0	0	0	0		#DIV/0!	-
4012 · Resort Tax Other	18,500	18,000	19,636	11,500	6.14%	-37.84%	-41.44%
4013 · Madison Co. Tax Receipts Sewer Bonds	303,500	303,556	331,152	459,120	9.11%	51.28%	38.64%
4014 · Gallatin Co. Tax Receipts Sewer Bonds	265,000	186,837	203,822	411,325	-23.09%	55.22%	101.81%
4015 · Snow Making Pilot Project	0	0	0	0		0.00%	-



**BIG SKY WATER & SEWER #363  
2015 - 2016 BUDGET**

June 25, 2015

	BUDGET LAST YEAR 2014-2015 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2015 [C]	BUDGET 2015-2016 [D]	PROJECTED ACTUAL TO 14/15 Budget [C] + [A]	15/16 BUDGET TO 14/15 BUDGET [D] + [A]	15/16 BUDGET To 6/30/2015 Projected Actual [D] + [C]
4020 · Sewer Int Income RESTRICTED	14,000	13,431	14,652	14,400	4.66%	2.86%	-1.72%
4025 · Sewer Int Income-UNRESTRICTED	18,500	17,962	19,595	19,200	5.92%	3.78%	-2.02%
4030 · Sewer Plant Investment Fees	100,000	284,235	310,075	250,000	210.07%	150.00%	-19.37%
4031 · Spanish Peaks PIC Fees	1,500	0	0	1,500	-100.00%	0.00%	-
4035 · Boyne Settlement Funds	0	0	0	0	-	0.00%	-
4040 · Non-Oper Inc Sewer - Other	100	0	0	100	-100.00%	0.00%	-
<b>TOTAL</b>	<b>721,100</b>	<b>824,021</b>	<b>898,932</b>	<b>1,167,145</b>	<b>24.66%</b>	<b>61.86%</b>	<b>29.84%</b>
<b>REVENUES - WATER</b>							
4110 · Resort Tax Bond Payment	0	0	0	0	-	#DIV/0!	-
4112 · Resort Tax Other	0	0	0	11,500	-	#DIV/0!	-
4113 · Madison Co. Tax Receipts Water Bonds	247,500	244,274	266,481	242,800	7.67%	-1.98%	-8.96%
4114 · Gallatin Co. Tax Receipts Water Bonds	236,500	166,952	182,130	241,110	-22.99%	1.95%	32.38%
4120 · Water Int Income RESTRICTED	8,000	6,165	6,725	8,000	12.09%	0.00%	-10.79%
4125 · Water Int Income-UNRESTRICTED	1,600	1,714	1,869	1,600	16.84%	0.00%	-14.41%
4130 · Water System Investment Fees	0	0	0	0	-	0.00%	-
4135 · Non-Oper Inc Water-Other	2,000	0	0	2,000	-100.00%	0.00%	-
<b>TOTAL</b>	<b>493,600</b>	<b>419,105</b>	<b>457,205</b>	<b>504,810</b>	<b>-7.37%</b>	<b>2.27%</b>	<b>10.41%</b>
<b>TOTAL NON-OPER. REVENUE</b>	<b>1,214,700</b>	<b>1,243,125</b>	<b>1,356,137</b>	<b>1,671,955</b>	<b>11.64%</b>	<b>37.64%</b>	<b>23.29%</b>
<b>DONATED CAPITAL ASSETS</b>							
4045 · Donated Capital Assets Sewer	75,000	50,390	50,390	75,000	-32.81%	0.00%	48.84%
4145 · Donated Capital Assets Water	75,000	171,296	171,296	75,000	128.39%	0.00%	-56.22%
<b>TOTAL DONATED CAPITAL ASSETS</b>	<b>150,000</b>	<b>221,686</b>	<b>221,686</b>	<b>150,000</b>	<b>47.79%</b>	<b>0.00%</b>	<b>-32.34%</b>
<i>New water &amp; sewer extensions from developers</i>							
<b>NON-OPERATING EXPENSES</b>							
<b>EXPENSES SEWER</b>							
4210 · SRF - Interest Expense	155,000	148,676	162,192	139,000	4.64%	-10.32%	-14.30%
4211 · SRF Loan Administration	0	0	0	0	-	0.00%	-
4215 · Resort Tax - Other	18,500	18,482	20,162	11,500	8.99%	-37.84%	-42.96%
4220 · Snow Making Sewer Project	0	0	0	0	-	#DIV/0!	-
4226 · Canyon Study Dist Contribution	0	0	0	0	-	0.00%	-
<b>TOTAL</b>	<b>173,500</b>	<b>167,158</b>	<b>182,355</b>	<b>150,500</b>	<b>5.10%</b>	<b>-13.26%</b>	<b>-17.47%</b>
<b>EXPENSES - WATER</b>							
4310 · SRF Interest Expense	106,000	100,580	109,724	106,000	3.51%	0.00%	-3.39%
4313 · Resort Tax Water Metering	0	0	0	11,500	-	0.00%	-
4321 · Interest Exp. Backhoe	0	0	0	0	-	0.00%	-
<b>TOTAL</b>	<b>106,000</b>	<b>100,580</b>	<b>109,724</b>	<b>117,500</b>	<b>3.51%</b>	<b>10.85%</b>	<b>7.09%</b>
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>279,500</b>	<b>267,738</b>	<b>292,078</b>	<b>268,000</b>	<b>4.50%</b>	<b>-4.11%</b>	<b>-8.24%</b>



**BIG SKY WATER & SEWER #363  
2015 - 2016 BUDGET**

June 25, 2015

BUDGET LAST YEAR 2014-2015 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2015 [C]	BUDGET 2015-2016 [D]	PROJECTED ACTUAL TO 14/15 Budget [C] + [A]	15/16 BUDGET TO 14/15 BUDGET [D] + [A]	15/16 BUDGET To 6/30/2015 Projected Actual [D] + [C]
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ORIGINAL

**SUMMARY - OPERATING AND NON-OPERATING REVENUES AND EXPENSES**

OPERATING REVENUES	2,561,000	2,327,931	2,539,561	2,575,000	-0.84%	0.55%	1.40%
OPERATING EXPENSES	(2,558,537)	(2,291,870)	(2,499,078)	(2,547,794)	-2.32%	-0.42%	1.95%
OPERATING RESERVES	0	0	0	0	0.00%	0.00%	0.00%
NET OPERATING REV	2,463	36,061	40,483	27,206	1543.93%	1004.76%	-32.80%

**NON-OPERATING SUMMARY**

NON-OPERATING REV	1,214,700	1,243,125	1,356,137	1,671,955	11.64%	37.64%	23.29%
NON-OPER EXPENSE	(279,500)	(267,738)	(292,078)	(268,000)	4.50%	-4.11%	-8.24%
NET NON-OPERATING REV	935,200	975,387	1,064,059	1,403,955	13.78%	50.12%	31.94%

**SUMMARY - TOTAL REVENUES AND EXPENSES**

TOTAL REVENUES	3,775,700	3,571,057	3,895,698	4,246,955	3.18%	12.48%	9.02%
TOTAL EXPENSES	(2,838,037)	(2,559,609)	(2,791,156)	(2,815,794)	-1.65%	-0.78%	0.88%
TOTAL NET REVENUES	937,663	1,011,448	1,104,542	1,431,161	17.80%	52.63%	29.57%
TOTAL CAPITAL CONTRIBUTIONS	150,000	221,686	221,686	150,000	47.79%	0.00%	-32.34%
NET INCOME	1,087,663	1,233,134	1,326,228	1,581,161	21.93%	45.37%	19.22%



**BIG SKY WATER & SEWER #363  
2015 - 2016 BUDGET**

June 25, 2015

BUDGET LAST YEAR 2014-2015 [A]	ACTUAL YEAR TO DATE Actual [B]	PROJECTED ACTUAL TO 6/30/2015 [C]	BUDGET 2015-2016 [D]	PROJECTED ACTUAL TO 14/15 Budget [C] + [A]	15/16 BUDGET TO 14/15 BUDGET [D] + [A]	15/16 BUDGET To 6/30/2015 Projected Actual [D] + [C]
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**SUMMARY - GEN & ADM, SEWER, WATER, OPERATIONS**

ORIGINAL

SEWER - OPERATING REVENUE	1,376,500	1,227,575	1,339,173	1,379,700	-2.71%	0.23%	3.03%
OFFICE GEN & ADM EX 1/2	(242,967)	(222,637)	(242,478)	(250,997)	-0.20%	3.30%	3.51%
SEWER GEN & ADM EX	(200,503)	(179,591)	(195,918)	(216,323)	-2.29%	7.89%	10.42%
SEWER PLANT OPER EX	(933,003)	(834,361)	(910,212)	(908,246)	-2.44%	-2.65%	-0.22%
GAIN/(LOSS) ASSETS	0	0	0	0			
NET SEWER OPER REV	27	(9,015)	(9,435)	4,134	-35064.77%	15220.97%	-143.82%

WATER - OPERATING REVENUE	1,184,500	1,100,356	1,200,389	1,195,300	1.34%	0.91%	-0.42%
OFFICE GEN & ADM EX 1/2	(242,967)	(222,637)	(242,478)	(250,997)	-0.20%	3.30%	3.51%
WATER GEN & ADM EX	(259,945)	(227,754)	(248,114)	(283,567)	-4.55%	9.09%	14.29%
WATER PLANT OPER EX	(679,152)	(608,889)	(664,243)	(637,665)	-2.20%	-6.11%	-4.00%
NET WATER OPER REV	2,436	41,075	45,554	23,071	1770.33%	847.25%	-49.35%