

**GOVERNMENT ENTITY COMPARISON**

| Entity  | FY25 Operations | FY26 Operations | FY27 Operations | FY25 Capital | FY24 Operations | FY24 Capital | Restricted Reserves | Unrestricted Reserves | Tax Authority | Current Area Taxable Value | Current Rate | Max Rate     | People Served Annually | Measuring People Served                          |
|---|-----------------|-----------------|-----------------|--------------|-----------------|--------------|---------------------|-----------------------|---------------|----------------------------|--------------|--------------|------------------------|--|
| Big Sky County Water and Sewer District #363    | \$ 500,000      | \$ 500,000      | \$ 500,000      | \$ 535,000   | \$ -            | \$ 560,000   | \$ 17,618,790       | \$ 244,501            | Mills         | \$ 67,603,232              | 4.79         | 0.00         | 3,000                  | Resident count and account records               |
| Big Sky Fire Department                         | \$ 1,150,000    | \$ 1,184,500    | \$ 1,220,035    | \$ -         | \$ 1,030,589    | \$ -         | \$ 5,800,000        | \$ 4,294,746          | Mills         | \$ 193,934,545             | 55.65        | 55.65        | 10,000                 | Calls, inspections, permits, service calls       |
| Big Sky School District #72                     | \$ 50,000       | \$ 50,000       | \$ 50,000       | \$ 375,000   | \$ -            | \$ -         | \$ -                | \$ -                  | Bonds         | \$ 106,704,259             | \$ 2,456,050 | \$ 2,456,050 | 395                    | Enrollment                                       |
| Big Sky Trails, Recreation and Parks District   | \$ 675,533      | \$ 743,086      | \$ 817,395      | \$ -         | \$ 1,123,936    | \$ -         | \$ -                | \$ -                  | Assessments   | \$ -                       | \$ 62.73     | \$ 125.46    | 50,000                 | BSCO park and trail counters, BASE pass scans    |
| Big Sky Transportation District                 | \$ 1,475,000    | \$ 1,525,000    | \$ 1,575,000    | \$ -         | \$ 1,175,000    | \$ -         | \$ 1,470,760        | \$ -                  | Mills         | \$ 75,000,000              | -            | -            | 950                    | Riders   |
| Gallatin County Sheriff's Office                | \$ 703,750      | \$ 729,760      | \$ 757,069      | \$ -         | \$ 655,688      | \$ -         | -                   | -                     | N/A           | -                          | -            | -            | 435,000                | RMS and CAD System to track and manage all data. |
| Gallatin Canyon County Water and Sewer District | \$ 200,000      | \$ 200,000      | \$ 200,000      | \$ -         | \$ 200,000      | \$ -         | \$ -                | \$ 51,142             | N/A           | -                          | -            | -            | 0                      | Population equivalent and flow metering          |

|                             |                      |                     |                      |
|-----------------------------|----------------------|---------------------|----------------------|
| <i>Operations Total</i>     | \$ 4,754,283         | \$ 4,932,346        | \$ 5,119,499         |
| <i>Capital Total</i>        | \$ 910,000           | -                   | \$ 2,000,000         |
| <i>Debt Service</i>         | \$ 3,145,122         | \$ 3,302,379        | \$ 3,467,497         |
| <i>Draft BSRAD Budget</i>   | \$ 1,554,139         | \$ 1,581,671        | \$ 1,627,906         |
| <b><i>Request Total</i></b> | <b>\$ 5,664,283</b>  | <b>\$ 4,932,346</b> | <b>\$ 7,119,499</b>  |
| <b><i>Grand Total</i></b>   | <b>\$ 10,363,544</b> | <b>\$ 9,816,396</b> | <b>\$ 12,214,902</b> |

| Impact Area                  | FY25 Request | Forecasted Allocation* |
|------------------------------|--------------|------------------------|
| Arts & Culture               | \$ -         | \$ 569,060             |
| Conservation                 | \$ -         | \$ 1,444,537           |
| Economic Development         | \$ -         | \$ 919,251             |
| Education & Childcare        | \$ 50,000    | \$ 1,619,632           |
| Health & Safety              | \$ 1,853,750 | \$ 2,407,562           |
| Housing                      | \$ 375,000   | \$ 2,670,250           |
| Public Works*                | \$ 5,855,122 | \$ 6,084,565           |
| <i>Includes debt service</i> |              |                        |
| Recreation                   | \$ 675,533   | \$ 1,794,728           |

\*Based on FY24 available funds

**CAPITAL REQUEST COMPARISON**

| Entity & Project Name  | Request    | Resort Tax % of funding FY25 | Total Project Cost FY25 | Start Date    | End Date    | Impact Area  | Forecasted Request |
|--|------------|------------------------------|-------------------------|---------------|-------------|--------------|--------------------|
| Big Sky County Water and Sewer District #363<br><i>Little Coyote Sewer Access and New Road Engineering</i> | \$ 100,000 | 67%                          | \$ 150,000              | Summer 2024   | Summer 2025 | Public Works | No                 |
| Big Sky County Water and Sewer District #363<br><i>Water Master Plan and Capital Improvements Plan</i>     | \$ 185,000 | 62%                          | \$ 300,000              | June 2024     | April 2025  | Public Works | No                 |
| Big Sky County Water and Sewer District #363<br><i>Mountain Village Water Tank Replacement Engineering</i> | \$ 250,000 | 83%                          | \$ 300,000              | Spring 2024   | Fall 2025   | Public Works | No                 |
| Big Sky School District #72<br><i>Teacher and School Employee Housing</i>                                  | \$ 375,000 | 25%                          | \$ 1,500,000            | February 2024 | June 2025   | Housing      | No                 |

**Resort Tax % of Budget (FY25)**

