Big Sky Owners Association

Three Year Summary

Budget Category	Budget 2027	Projected 2026	Actual 2025
Assessment Income	$ 1,301,754	$ 1,262,625	$ 1,201,632
Special Assessment Income	$ -	$ 61,099	$ 66,739
Title Company Transfer Fees	$ 50,000	$ 6,900	$ 5,350
Snow Removal-MadCo Reimbursement	$ 86,355	$ 88,112	$ 86,384
Interest Income	$ 48,000	$ 52,850	$ 56,327
Late Fees/Interest/Lien Fees	$ 4,500	$ 5,896	$ 4,293
Compliance Penalties/Fines	$ 2,000	$ 29,450	$ -
BSAC Design Review Fees	$ 30,000	$ 29,225	$ 31,325
Rent - Unit 17	$ -	$ -	$ 7,100
Miscellaneous Income	$ 550	$ 753	$ 509
Total Operating Revenue	**$ 1,523,159**	**$ 1,536,910**	**$ 1,459,659**
Wages	$ 459,266	$ 422,267	$ 506,024
Payroll Taxes	$ 37,106	$ 34,172	$ 39,913
Employee Benefits	$ 74,529	$ 63,508	$ 73,804
Total Staff Expense	**$ 570,901**	**$ 519,947**	**$ 643,865**
Office Expenses/Equipment/Leases	$ 20,000	$ 17,280	$ 16,951
Telephone & Internet	$ 3,500	$ 3,196	$ 3,513
Utilities	$ 10,512	$ 9,732	$ 9,482
Property Taxes	$ 5,000	$ 4,816	$ 4,966
Insurance: Commericial, Directors, W/C	$ 70,828	$ 82,297	$ 44,631
Association Dues	$ 15,000	$ 14,932	$ 13,985
Software License, IT & Maintenance	$ 78,950	$ 38,290	$ 29,396
Repairs & Maintenance	$ 600	$ 500	$ 435
Intuit On-line Deposit Fees	$ 5,000	$ 4,746	$ 9,702
Training & Travel	$ 5,000	$ 3,000	$ 3,459
Bank Service Fees	$ 450	$ 550	$ 150
Total Office & Admin Expense	**$ 214,840**	**$ 179,339**	**$ 136,670**
Communications/Elections	$ 10,000	$ 8,861	$ 20,315
Finance-Annual Audit and Tax Prep	$ 25,000	$ 20,450	$ 19,250
General Legal	$ 15,000	$ 23,488	$ 8,625
BSOA Meeting Expenses	$ 1,800	$ 2,262	$ 1,245
Annual Meeting	$ 9,000	$ 7,000	$ 6,112
BSAC Miscellaneous	$ 2,300	$ 2,301	$ 2,752
Total Board/Committee Expense	**$ 63,100**	**$ 64,362**	**$ 58,299**
Noxious Weed Management	$ 13,500	$ 13,405	$ 13,208
Infrastructure Planning	$ -	$ 112,100	$ 22,803
Traffic Management	$ 5,000	$ 38,602	$ 65,421
Preservation	$ 24,500	$ 26,883	$ -
Annual BSOA Events	$ 2,000	$ 1,290	$ 1,842
Signage Repair/Replacement	$ 5,000	$ 5,000	$ 5,430
Winter Road Maint. - Snow Removal	$ 581,607	$ 503,366	$ 492,345
General Road Maintenance	$ 10,000	$ 13,700	$ -
Total Activities Expense	**$ 641,607**	**$ 714,346**	**$ 601,049**
Total (Unit 17) EE Housing Expense	**$ -**	**$ 2,295**	**$ 16,287**
Bad Debt	$ 2,000	$ -	$ 9,399
Total Miscellaneous Expense	**$ 2,000**	**$ -**	**$ 9,399**
Total Operating Expense	**$ 1,492,448**	**$ 1,480,289**	**$ 1,465,569**
Net Operating Income/(Loss):	**$ 30,711**	**$ 56,621**	**$ (5,910)**

2027 Budget: Board Approved, 8/21/26

Budget Category	Budget 2027	Projected 2026	Actual 2025
Other Income & Expense			
Grants - income			$ 4,200
Depreciation - expense	$ 12,019	$ 13,996	$ 8,821
IT - Hardware - Reserve expense			$ 10,320
Office: Re-fresh - Reserve expense			$ 25,040
Gain on Sale of R.E. - income		$ 67,617	
Gain on Sale of Stock - income		$ 12,988	
Development Contribution - income		$ 40,926	
Accrued Legal deductible - income		$ 10,000	
Escrow released - income		$ 10,000	
Capital Reserve realized- income		$ 45,657	
Bad Debt allowance decreased - income		$ 7,826	
Office Roof Allocation - Reserve expense		$ 52,010	
BBS-Huntley/Kern Pond Funding expense		$ 226,313	
Future Bridge(s) Repair - expense	$ 50,000		
Net Income/(Loss):	**$ (31,308)**	**$ (40,684)**	**$ (45,891)**