RESORTTAX
— BUILDING BIG SKY SINCE 1992 —

2015-2016 APPLICATION FOR RESORT TAX FUNDS

Applicant's Official Name: Gallatin County Sheriff's Office

Project Name: Big Sky/Canyon Division Patrol Services

Project Start Date: July 1, 2015 **Project Completion Date:** June 30, 2016

Representative: Sheriff Brian Gootkin

Address: 615 S. 16th Bozeman, MT 59715

Telephone: 406-582-2125 **Email:** brian.gootkin@gallatin.mt.gov

Total Funds Requested $ 264,854.00

State your estimated payment request schedule for the coming year; amounts should total funds requested. Please enter dollar amounts.

	July '15	Aug '15	Sep '15	Oct '15	Nov '15	Dec '15
Payment Request $			$66,213.50			$66,213.50
	Jan '16	**Feb '16**	**Mar '16**	**Apr '16**	**May '16**	**Jun '16**
Payment Request $			$66,213.50			$66,213.50

I certify that the application and its attachments are correct to the best of my knowledge.

Signature — Title (Board Chair or Governing Officer): Sheriff

Printed Name: Brian M. Gootkin — Date: 4/1/15

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1) Provide a description of the entity and the Mission Statement.
State the entity's tax status/legal identity and when it was initiated.
What is the personnel makeup of your office; specifically how many are employees, how many are contractors and what are their duties? What is the full time equivalent (FTE) of each: ¼ , ½, ¾ or full time?
Unless previously provided to the resort tax office, please include a copy of the Articles of Incorporation.
(200 words max)

The Gallatin County Sheriff provides all-risk law enforcement services for the Big Sky/Gallatin County area, including in Madison County and West Yellowstone.

2) Provide a complete description of the project(s). Include the project(s) purpose, goals and objectives. For each project provide measurable objectives, i.e. how you will do something and in what timeframe. The information provided here should be specific regarding what the entity is requesting to be funded by resort tax. If requesting funds for Operations, identify the categories and assign a dollar amount (salaries, software, etc.) If permits are required, please specify what permits are required and what projects they apply to. Please be succinct.

The Gallatin County Sheriff's Office assigns six (6) deputies to live and work in the Gallatin Canyon and two (2) deputies are assigned to West Yellowstone. The deputies provide emergency services and calls for service, as well as the investigation of criminal complaints. Duties include, but are not limited to criminal investigation, traffic control, emergency response, search and rescue coordination, service of civil notices, school resource officer, coroner services, and criminal warrants as well as the management of complaints and community policing activities.

The response time into this area from Madison County is unacceptable; Gallatin County has entered into a three (3) year agreement with Madison County to provide law enforcement services in the Big Sky area. All deputies are cross-deputized in both counties and work under the Gallatin County Sheriff's policies, procedures, and authority.

Upon the Big Sky Resort Tax District becoming its own entity, Gallatin County entered into the same agreement with them to provide law enforcement support in the Big Sky area and funding for six (6) deputies. All revenues in support of the Canyon Division are now split three (3) ways: Gallatin County, Madison County, and Big Sky Resort District.

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3) Is the project within the resort tax district? (25 words max)

Yes.

Please note: Not every project will fulfill questions #4 through #8. Applications will not be rated on the ability to fulfill multiple questions.

Does the entity and/or project...

4) Benefit the community at large including residents, visitors and tax collectors/the business community? (50 words max)

All persons living, working, visiting or owning property benefit from the presence, visibility and actions of a professional, well-trained, competent community law enforcement presence in Big Sky; 24 hours per day, and seven days per week. This agreement allows for deputies to live and work within the community they police.

5) Promote tourism and development, help make Big Sky a world class resort community and increase resort tax revenue? (50 words max)

Please see Question 4

6) Support or improve critical infrastructure, public health, safety and/or welfare in the world class community? (50 words max)

Please see Question 4

7) Involve collaboration among entities in the community to meet common goals? (100 words max)

Due to the inadequate response time into the area, the Gallatin County Sheriff's Office has entered into a three (3) year agreement with Madison County to provide law enforcement services. All deputies are cross-deputized and work under the Gallatin County Sheriff's Office policy and procedures.

8) Fill a community need not currently or adequately being satisfied? (50 words max)

There is no other law enforcement entity authorized to provide emergency services to this area.

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Provide the following financial documents:

9) Copy of the entity's complete operating budget for the period 07/01/15 through 06/30/16.

If your fiscal year does not coincide with this time period, please provide complete budgets for the entity's fiscal year that covers the aforementioned time period. For example, if the entity's fiscal year corresponds with a calendar year, provide two budgets 1) 01/01/2015 through 12/31/2015 and 2) 01/01/2016 through 12/31/2016.

10) Organization's Profit and Loss Report, Budget vs. Actual Report and Balance Sheet from your previous completed fiscal year.

11) Organization's Profit and Loss Report, Budget vs. Actual Report and Balance Sheet from your current fiscal year to date.

12) For applicants with mill levy authority please provide the following:
a. A map of your district's boundaries
b. The current taxable value of your district
c. If applicable, the current mill levy rate
d. Using the information above, provide a detailed budgetary breakdown of the potential tax burden per $100,000 value, for property owners within your district if mill levy authority would be used to fund this project rather than resort tax funds.

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2015-2016 APPLICATION FOR RESORT TAX FUNDS

TOTAL ORGANIZATIONAL BUDGET

(to include all organization projects and programs; not only those requesting funding for in this cycle)

Total budget for the year the entity is requesting funding $ 264,854.00

What percentage of the above budget is the entity requesting from resort tax? 100 %

PRINCIPLE	ITEM		AMOUNT
Revenue	Private Donor Contributions Total		
	Private Donor Contributions In-kind		
	Public Grants		264,854.00
	Fundraising Events		
	Sub Total Revenue		264,854.00
	Other*		
	Total Revenue		264,854.00
Expenses	Paid Personnel (not including volunteer time)	# FTE Personnel 6	208577.00
	Operations		33,333.00
	Programming		
	Other*		22944.00
	Total Expenses		264,854.00
Income	Net Income		0.00

*Other Description: _____

*Other Description: One-third vehicle replacement and vehicle reserve

Capital Reserves	On Hand Restricted**	2,778
	On Hand Unrestricted**	
	Goal	19,667

**Purpose of Restricted and Unrestricted Capital Reserves: One-third replacement of sixth vehicle as per vehicle replacement schedule.

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2015-2016 APPLICATION FOR RESORT TAX FUNDS

TOTAL CASH FLOW 3-YEAR REQUIREMENT

(to include all organization projects and programs; not only those requesting funding for in this cycle

ITEM	2015	2016	2017	Total Cash Flow 3-Yr Requirement
Paid Personnel (not including volunteer time)	208,577	216,146	224,792	649,515
# of FTE Personnel	6	6	6	NA
Operations	33,333	33,592	34,004	100,929
Programming				
Capital Expenditures	22,944	22,944	22,944	68,832
Other				
Total	264,854	272,682	281,740	819,276

RESORT TAX REQUEST	264,854	272,682	281,740	819,276

Describe financial increases and decreases and the projects for which resort tax funds may be requested.

2015 2% annual increase on personnel salaries, benefits and insurance. Increase in overtime.

Increase in cost for replacement vehicles due to increased cost of vehicle and equipment.

2016 2% annual increase on personnel salaries, benefits and insurance.

2017 2% annual increase on personnel salaries, benefits and insurance.

Big Sky Sheriff Services

Account No.	Account Description	FY 2014 Actual	FY 2015 REQUEST	FY 2015 Est. Yr. End	FY 2016 REQUEST	FY 2017 REQUEST	FY 2018 REQUEST
[illegible]-209-420111-104	Union Add Ons	57,322	4,919	57,636	4,043	4,185	4,352
2300-209-420111-110	Salaries & Wages	333,879	459,064	345,507	416,146	430,711	447,940
2300-209-420111-120	Overtime	32,061	44,281	64,443	44,281	45,831	47,664
2300-209-420111-140	Employer Contributions	133,695	100,916	150,228	161,262	167,712	174,421
	Subtotal	556,957	609,180	617,814	625,732	648,439	674,376
2300-209-420111-210	Office Supplies	226	400	696	400	400	400
2300-209-420111-220	Operating Supplies	452	561	681	561	561	561
2300-209-420111-221	Training Supplies	-	-	-	-	-	-
2300-209-420111-222	Photo Supplies & Develop	-	-	-	-	-	-
2300-209-420111-226	Uniforms	1,204	1,500	1,865	1,600	1,600	1,600
2300-209-42-01-11-230	Repair & Maintenance	4,341	3,792	3,635	4,000	4,000	4,000
2300-209-420111-231	Oil, Gas, ETC	33,454	32,754	30,791	31,500	31,500	31,500
2300-209-420111-232	Tires	4,551	5,920	4,551	5,000	5,000	5,000
2300-209-420111-235	Equipment (not outlay)	3,468	1,865	3,468	3,500	3,500	3,500
2300-209-420111-312	Postage	-	-	-	-	-	-
2300-209-420111-320	Printing & Duplicating	-	-	-	-	-	-
2300-209-420111-335	Membership Dues	-	-	-	-	-	-
2300-209-420111-346	Cellular Phones	3,404	3,400	3,647	3,700	3,700	3,700
2300-209-420111-345	Telephone	3,687	5,660	4,797	4,800	4,800	4,800
2300-209-420111-350	Satelite Phone	-	-	-	-	-	-
2300-209-420111-351	Medical Services	-	-	-	-	-	-
2300-209-420111-360	Repair & Maintenance	4,514	5,134	2,952	3,500	3,500	3,500
2300-209-420111-361	Radio Repair & Mainten.		-	-	-	-	-
2300-209-420111-363	Office Machine Repair		-	-	-	-	-
2300-209-420111-370	Travel	140	1,000	1,094	1,100	1,100	1,100
[illegible]-209-420111-381	Training/Schooling	300	1,000	1,326	1,300	1,300	1,300
2300-209-420111-397	Contracted Services				-	-	-
2300-209-420111-513	Liability Insurance	12,934	13,779	11,928	12,524	13,151	13,808
2300-209-420111-514	Vehicle Insurance				-	-	-
2300-209-420111-530	Rent	6,000	6,000	6,000	6,000	6,000	6,000
2300-209-420111-535	Snow Mobile Lease						
2300-209-420111-732	Indirect Cost	10,399	20,908	20,908	20,510	20,663	21,240
	Operating Costs	89,075	103,672	98,337	99,995	100,775	102,010
2300-209-420111-905	Vehicle Res.	-	8,333	8,333	9,833	9,833	9,833
2300-209-420111-940	Veh. w/Package	100,820	50,000	50,000	59,000	59,000	59,000
2300-209-490500-620	Adjust prior year reserve	-	-	-	8,333	18,166	28,000
2300-209-490500-630	Service Charge	-	-	-	-	-	-
	Capital Costs	100,820	58,333	58,333	77,166	87,000	96,833
TOTAL		746,851	771,185	774,484	802,894	836,213	873,219

Cost of supervision, dispatch, care of prisoner, back up personnel has not been recorded in these costs.

REVENUE:		6 deputies	6 deputies	6 deputies	6 deputies	6 deputies	6 deputies
2300-342042	Madison County	254,867	257,062	258,161	264,854	272,682	281,740
2300-342041	Big Sky Resort Tax	254,867	257,062	258,161	264,854	272,682	281,740
	Gallatin County	254,867	257,062	258,161	264,854	272,682	281,740
		764,602	771,185	774,484	794,561	818,047	845,219

Expenditure Status Report

GALLATIN COUNTY
7/1/2013 through 6/30/2014

2300 PUBLIC SAFETY FUND

209 SHERIFF

Account Number		Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
42	PUBLIC SAFETY						
42-01	LAW ENFORCEMENT SERVICES						
42-01-11	BIG SKY						
42-01-11-100	PERSONNEL SERVICES						
42-01-11-104	UNION ADD-ONS	4,043.00	57,321.65	57,321.65	0.00	-53,278.65	1,417.80
42-01-11-110	SALARIES AND WAGES	399,697.00	333,879.08	333,879.08	0.00	65,817.92	83.53
42-01-11-120	OVERTIME	36,396.00	32,061.11	32,061.11	0.00	4,334.89	88.09
42-01-11-140	EMPLOYER CONTRIBUTIONS	127,537.00	122,001.87	122,001.87	0.00	5,535.13	95.66
42-01-11-141	W. C. EMPLOYER CONTRIBUTIONS	14,876.00	11,692.82	11,692.82	0.00	3,183.18	78.60
	Total PERSONNEL SERVICES	582,549.00	556,956.53	556,956.53	0.00	25,592.47	95.61
42-01-11-200	SUPPLIES						
42-01-11-210	OFFICE SUPPLIES	400.00	225.95	225.95	0.00	174.05	56.49
42-01-11-220	OPERATING SUPPLIES	561.00	452.26	452.26	0.00	108.74	80.62
42-01-11-221	SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-224	FOOD	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-226	UNIFORMS	1,557.00	1,204.05	1,204.05	0.00	352.95	77.33
42-01-11-230	REPAIR & MAINTENANCE SUPPLIES	3,160.00	4,341.31	4,341.31	0.00	-1,181.31	137.38
42-01-11-231	GAS, OIL, FUEL & GREASE	31,296.00	33,454.47	33,454.47	0.00	-2,158.47	106.90
42-01-11-232	TIRES	3,257.00	4,550.98	4,550.98	0.00	-1,293.98	139.73
42-01-11-235	EQUIPMENT (NOT OUTLAY)	3,774.00	3,468.12	3,468.12	0.00	305.88	91.90
	Total SUPPLIES	44,005.00	47,697.14	47,697.14	0.00	-3,692.14	108.39
42-01-11-300	PURCHASED SERVICES						
42-01-11-320	PRINTING AND DUPLICATING	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-345	TELEPHONE	5,660.00	3,686.85	3,686.85	0.00	1,973.15	65.14
42-01-11-346	CELLULAR PHONES	3,400.00	3,404.28	3,404.28	0.00	-4.28	100.13

Expenditure Status Report

GALLATIN COUNTY
7/1/2013 through 6/30/2014

2300 PUBLIC SAFETY FUND

209 SHERIFF

Account Number		Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
42-01-11-350	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-351	MEDICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-361	REPAIRS - AUTOMOTIVE	4,278.00	4,514.35	4,514.35	0.00	-236.35	105.52
42-01-11-363	RADIO & COMMUNICATIONS- REPAIRS & MAINT.	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-370	TRAVEL	1,000.00	140.00	140.00	0.00	860.00	14.00
42-01-11-380	TRAINING	1,000.00	300.00	300.00	0.00	700.00	30.00
	Total PURCHASED SERVICES	15,338.00	12,045.48	12,045.48	0.00	3,292.52	78.53
42-01-11-500	FIXED CHARGES						
42-01-11-513	LIABILITY INSURANCE ALLOCATED	13,123.00	12,934.07	12,934.07	0.00	188.93	98.56
42-01-11-530	RENT	6,000.00	6,000.00	6,000.00	0.00	0.00	100.00
42-01-11-590	ADMINISTRATIVE FIXED COSTS	8,791.00	10,398.59	10,398.59	0.00	-1,607.59	118.29
	Total FIXED CHARGES	27,914.00	29,332.66	29,332.66	0.00	-1,418.66	105.08
42-01-11-900	CAPITAL OUTLAY						
42-01-11-905	CAPITAL RESERVES	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-940	CAPITAL EXP. - MACHINERY & EQUIP.	101,148.00	100,819.63	100,819.63	0.00	328.37	99.68
	Total CAPITAL OUTLAY	101,148.00	100,819.63	100,819.63	0.00	328.37	99.68
	Total PUBLIC SAFETY FUND	770,954.00	746,851.44	746,851.44	0.00	24,102.56	96.87
	Grand Total	770,954.00	746,851.44	746,851.44	0.00	24,102.56	96.87

Expenditure Status Report

GALLATIN COUNTY
7/1/2014 through 6/30/2015

2300 PUBLIC SAFETY FUND

209 SHERIFF

Account Number		Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
42	PUBLIC SAFETY						
42-01	LAW ENFORCEMENT SERVICES						
42-01-11	BIG SKY						
42-01-11-100	PERSONNEL SERVICES						
42-01-11-104	UNION ADD-ONS	68,843.00	39,073.18	39,073.18	0.00	29,769.82	56.76
42-01-11-110	SALARIES AND WAGES	355,796.00	237,471.81	237,471.81	0.00	118,324.19	66.74
42-01-11-120	OVERTIME	36,496.00	43,974.04	43,974.04	0.00	-7,478.04	120.49
42-01-11-140	EMPLOYER CONTRIBUTIONS	140,932.00	93,249.94	93,249.94	0.00	47,682.06	66.17
42-01-11-141	W. C. EMPLOYER CONTRIBUTIONS	17,800.00	9,946.07	9,946.07	0.00	7,853.93	55.88
	Total PERSONNEL SERVICES	619,867.00	423,715.04	423,715.04	0.00	196,151.96	68.36
42-01-11-200	SUPPLIES						
42-01-11-210	OFFICE SUPPLIES	400.00	463.77	463.77	0.00	-63.77	115.94
42-01-11-220	OPERATING SUPPLIES	561.00	461.44	461.44	0.00	99.56	82.25
42-01-11-221	SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-224	FOOD	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-226	UNIFORMS	1,557.00	1,243.34	1,243.34	0.00	313.66	79.85
42-01-11-230	REPAIR & MAINTENANCE SUPPLIES	3,792.00	2,515.40	2,515.40	0.00	1,276.60	66.33
42-01-11-231	GAS, OIL, FUEL & GREASE	32,754.00	20,551.96	20,551.96	0.00	12,202.04	62.75
42-01-11-232	TIRES	5,920.00	0.00	0.00	0.00	5,920.00	0.00
42-01-11-235	EQUIPMENT (NOT OUTLAY)	4,922.00	0.00	0.00	0.00	4,922.00	0.00
	Total SUPPLIES	49,906.00	25,235.91	25,235.91	0.00	24,670.09	50.57
42-01-11-300	PURCHASED SERVICES						
42-01-11-320	PRINTING AND DUPLICATING	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-345	TELEPHONE	4,400.00	3,549.66	3,549.66	0.00	850.34	80.67
42-01-11-346	CELLULAR PHONES	3,400.00	2,430.88	2,430.88	0.00	969.12	71.50

Expenditure Status Report

GALLATIN COUNTY
7/1/2014 through 6/30/2015

2300 PUBLIC SAFETY FUND

209 SHERIFF

Account Number		Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
42-01-11-350	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-351	MEDICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-361	REPAIRS - AUTOMOTIVE	5,134.00	1,968.27	1,968.27	0.00	3,165.73	38.34
42-01-11-363	RADIO & COMMUNICATIONS- REPAIRS & MAINT.	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-370	TRAVEL	1,000.00	728.70	728.70	0.00	271.30	72.87
42-01-11-380	TRAINING	1,000.00	884.48	884.48	0.00	115.52	88.45
	Total PURCHASED SERVICES	14,934.00	9,561.99	9,561.99	0.00	5,372.01	64.03
42-01-11-500	FIXED CHARGES						
42-01-11-513	LIABILITY INSURANCE ALLOCATED	11,928.00	9,126.84	9,126.84	0.00	2,801.16	76.52
42-01-11-530	RENT	6,000.00	6,000.00	6,000.00	0.00	0.00	100.00
42-01-11-590	ADMINISTRATIVE FIXED COSTS	8,791.00	2,341.24	2,341.24	0.00	6,449.76	26.63
	Total FIXED CHARGES	26,719.00	17,468.08	17,468.08	0.00	9,250.92	65.38
42-01-11-900	CAPITAL OUTLAY						
42-01-11-905	CAPITAL RESERVES	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-940	CAPITAL EXP. - MACHINERY & EQUIP.	58,333.00	1,495.00	1,495.00	0.00	56,838.00	2.56
	Total CAPITAL OUTLAY	58,333.00	1,495.00	1,495.00	0.00	56,838.00	2.56
	Total PUBLIC SAFETY FUND	769,759.00	477,476.02	477,476.02	0.00	292,282.98	62.03
	Grand Total	769,759.00	477,476.02	477,476.02	0.00	292,282.98	62.03