

**RESORT TAX**  
 — BUILDING BIG SKY SINCE 1992 —

**2018-2019 APPLICATION  
 FOR RESORT TAX FUNDS**

**Applicant's Official Name:** Big Sky Fire Department

**Project Name:** Operational Support and Ambulance Remount Project

**Address:** P.O. Box 160382, 650 Rainbow Trout Run Big Sky, Montana 59716

**Representative:** William Farhat, Fire Chief

**Telephone:** (406) 995-2100 **Email:** wfarhat@bigskyfire.org

**Project Start Date:** July 1, 2018 **Project Completion Date:** June 30, 2019

**Total Funds Requested \$** 952,472

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

	July '18	Aug '18	Sep '18	Oct '18	Nov '18	Dec '18
<b>Payment Request</b>	<u>\$107,472</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$245,000</u>
	Jan '19	Feb '19	Mar '19	Apr '19	May '19	Jun '19
<b>Payment Request</b>	<u>\$100,000</u>	<u>\$100,000</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

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

  
 \_\_\_\_\_  
 Signature

Alan M. McClain  
 Printed Name

Board Chair  
 \_\_\_\_\_  
 Title (Board Chair or Governing Officer)

3/28/2018  
 Date

**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)**

Formed in 1971 and established as a fire district in 1979, the Big Sky Fire Department (BSFD) is the sole provider of advanced life support emergency medical services, structural and wildland fire suppression, hazardous materials incident response and rescue services within the Big Sky Fire District, a statutorily established rural fire district of over 80 square miles in area that surrounds Big Sky in both Gallatin and Madison Counties. In addition to the fire district itself, BSFD responds to emergencies in an over 200 square mile area that stretches from Gallatin Canyon into Yellowstone National Park.

Governed by an elected five member board of trustees, BSFD is a combination department of 23 full time, and 6 on-call employees that work together to also perform building and development plan review and inspection, first aid and CPR education, fire prevention and fire safety education for the Big Sky community.

Mission Statement: The Big Sky Fire Department is dedicated to the preservation of life and property by striving to do our best in fire suppression, rescue services and emergency medical responses. We accomplish this by promoting fire safety and by highly training our firefighters, emergency medical technicians and paramedics.

**2) Provide a complete description of the project(s). Include the project(s) purpose, goals and objectives.**

**For each project provide a budget number and 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. If requesting funds for a study (feasibility, etc.), a minimum of two bids are required. Also provide the RFP submitted for the study. Funding for a study will only be considered if the proposal has measurable outcomes. Please be succinct.**

BSFD is asking for financial support for our capital expenditures to offset the impact of visitor generated activity in the Big Sky area as some 60% of the department's activities are for people who do not live in Big Sky.

- i) For the 2018-2019 fiscal year, BSFD is requesting operational support, which will in turn be property tax relief for local residents impacted by the need to support fire department operations in a tourism driven environment. As previously discussed with the BSRAD board, the goal of this would be to fund 21% of the department's non-capital budget, which is roughly the percentage that it has been the last 6 years.

The amount for this portion of the request is \$807,472.

- ii) As previously shared with BSRAD via the Capital Equipment Replacement Plan, BSFD is asking to replace our 10-year-old Ford Medtec Ambulance, which was purchased with BSRAD funds in 2008. The vehicle has reached the end of its front-line life span and the goal is to refurbish the unit, instead of purchasing a new ambulance. This translates into a savings of some \$55,000 in comparison with purchasing a new ambulance.

The amount requested for this project is \$145,000.

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

The Big Sky Fire District is within the BSRAD and responds outside of its own boundaries to provide services throughout the entirety of the BSRAD.

**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)**

Adequate local emergency services are the foundation of a healthy and thriving community. If BSFD is deficient in providing these services, it would have a negative impact on all aspects of our community, including local residents, visitors and the business community.

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

BSFD supports the world class community concept by providing a high standard of emergency services. Without the presence of an effective local emergency services provider, future development would not be possible, which would retard growth and negatively impact resort tax revenue.

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

BSFD is a large component of the critical infrastructure of this community and is relied upon to respond to all manner of emergency incidents, including emergency medical calls, rescues, structural and wildland fires, among other needs. BSFD also works with residents and business owners to promote safe environments.

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

BSFD collaborates with the over 100 homeowner associations, property management companies, developers and business owners to promote a community that is not only compliant with national standards but is safely sustainable.

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

There is no other entity to provide BSFD's services within this community. The department is a critically important component of the safety of Big Sky.

**9) What is your entity most proud of accomplishing? (100 words max)**

The Big Sky Fire Department is most proud of its tradition of service to the Big Sky community. This is far from just performing tasks when called upon; it is the high level of skill, professionalism and caring demeanor that is displayed by our employees to each customer so that they feel that their needs are being not only being met but exceeded.

**Provide the following financial documents:**

**10) Copy of the entity's complete operating budget for the period 07/01/18 through 06/30/19.**

**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) 01/01/2018 through 12/31/2018 and 2) 01/01/2019 through 12/31/2019.**

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

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

**13) 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**

Gallatin County: \$22,860,000; Madison County \$28,661,165; \$ 51,521,165 total

**c. If applicable, the current mill levy rate**

Gallatin County: 37.19, Madison County 29.83

**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.**

At a mill levy rate of \$51,521 per mill district wide, the \$952,472 distributed by BSRAD would require the property taxpayers of the Big Sky Fire District to be assessed 18.49 mills of property tax to generate the same revenue

- A property with a Department of Revenue Market Value of \$100,000 would have a Taxable Value of \$1,350, equating to \$24.96 of property tax burden annually

**TOTAL ORGANIZATIONAL BUDGET FOR THE YEAR \$ 5,061,216**

(Include all organization projects and programs, not only those requesting Resort Tax funding. This number should match the organization's Revenue from Profit and Loss Report)

PRINCIPLE	ITEM	AMOUNT	PERCENTAGE
Revenue	Request from Resort Tax	\$952,472	18.82%
	Other Public Grants	\$219,847	4.34%
	Private Donor Contributions (not including In-kind)	0	0%
	Fundraising Events	0	0%
	Revenue Other*	\$3,888,897	76.84%
	<b>Sub Total Revenue</b>	<b>\$5,061,216</b>	<b>100%</b>
	Private Donor Contributions In-kind	0	0%
	<b>Total Revenue</b>	<b>\$5,061,216</b>	<b>100%</b> (the revenue line items above should total)
Expenses	<b>Personnel:</b> <u>27.25</u> # of FTE Paid Personnel <u>0</u> # of FTE Contract Personnel Do not include volunteer time (in the amount column include the total expense including salary, benefits and payroll taxes)	\$3,336,602	65.92%
	Operations	\$478,500	9.45%
	Programming	0	0%
	Expenses Other**	0	0%
Capital Expenditures	<b>Total Capital Expenditures</b>	<b>\$1,216,115</b>	<b>24.02%</b>
	<b>Total Expenses</b>	<b>\$5,061,216</b>	<b>100%</b> (the expenses line items above should total)
Income	<b>Net Income</b>	<b>0</b>	<b>0%</b>

\*Revenue Other: \$219,847 is in federal grants, \$3,365,799 is property taxes, ambulance fees and other miscellaneous revenues.

\*\*Expenses Other: N/A

Clarifications you'd like to provide regarding the information on this page: There are 23.25 FTEs at the beginning of the fiscal year and 4 FTEs will be hired during the year.

<b>RESERVES: Capital, Programming and/or Operating</b>	<b>On Hand Restricted**</b>	<b>\$813,243</b>
	<b>On Hand Unrestricted**</b>	<b>0</b>
	<b>Goal (if currently no reserves)</b>	<b>\$1,009,775</b>

**\*\*Purpose of Restricted and Unrestricted Capital Reserves:** The restricted reserves represent an auditor  
recommended operational reserve of 25% of annual operations costs.

**TOTAL CASH FLOW 3-YEAR REQUIREMENT**

*(Include all organization projects and programs, not only those requesting Resort Tax funding)*

ITEM	This Current Application's Request from Resort Tax	2020	2021	Total Cash Flow 3-Yr Requirement
Personnel: Paid and/or Contract (include salary, benefits and payroll taxes; do not include volunteer time)	\$3,336,602	\$3,891,435	\$4,167,140	\$11,395,177
Total # of FTE Personnel	27.25	30.25	30.25	NA
Operations	\$478,500	\$526,750	\$537,750	\$1,543,000
Programming	0	0	0	0
Capital Expenditures	\$1,216,115	\$931,812	\$417,173	\$2,565,100
Other*	0	0	0	0
<b>Total</b>	<b>\$5,061,216</b>	<b>\$5,349,997</b>	<b>\$5,122,063</b>	<b>\$15,533,276</b>

<b>RESORT TAX REQUEST</b>	<b>\$952,742</b>	<b>\$1,081,695</b>	<b>\$931,646</b>	<b>\$2,966,083</b>
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**Describe financial increases and decreases and the projects for which resort tax funds may be requested.**

**2020** Financial increases come from estimated property tax and ambulance revenue growth, the resort tax request is for the replacement of firefighting turnout gear (protective clothing) and self-contained breathing apparatus.

**2021** Financial increases come from estimated property tax and ambulance revenue growth, the resort tax request is for the replacement of the battalion chief command vehicle.

**\*Other Description**  N/A

**2018-2019  
BUDGET**

Revenue		Percent of Revenue
<b>311000 · Property Tax Revenues</b>		
311002 · Gallatin County	\$910,916	
311004 · Madison County	\$899,488	
New Mill Levy @ 98% collections and 3.75% taxable value increase	\$1,555,396	
<b>Total 311000 · Property Tax Revenues</b>	<b>\$3,365,799</b>	66.50%
<b>316000 · Entitlement Levy Tax</b>	<b>\$24,000</b>	0.47%
<b>331000 · Federal Grant Revenue</b>	<b>\$219,847</b>	4.34%
<b>337000 · Resort Tax Revenues</b>	<b>\$952,471</b>	18.82%
<b>342050 · Ambulance Fees</b>	<b>\$414,000</b>	8.18%
<b>342055 · Contracted Services</b>	<b>\$15,600</b>	0.31%
<b>360000 · Miscellaneous</b>	<b>\$2,500</b>	0.05%
<b>361000 · Rent - Sheriff's Office</b>	<b>\$6,000</b>	0.12%
<b>371010 · Investment Interest Revenues</b>	<b>\$12,000</b>	0.24%
<b>Savings Drawdown</b>	<b>\$49,000</b>	0.97%
<b>Total Revenue</b>	<b>\$5,061,216</b>	

Operational Ambulance  
Support Remount  
\$807,471 \$145,000  
  
New Fire  
Marshal  
Vehicle  
\$49,000

Expense		Percent of Expense
<b>420109 · Payroll Expense</b>		
420110 · Wages & Salaries	\$2,173,098	
420120 · Overtime Pay	\$90,000	
Acting Captain Compensation Program	\$0	
On-Call Compensation Program	\$19,100	
<b>Total 420109 · Payroll Expense</b>	<b>\$2,282,198</b>	45.09%
<b>420130 · Employment Benefits</b>		
420131 · Health Insurance	\$529,993	
420132 · Retirement - PERS & FURS	\$301,359	
420134 · Worker's Comp Ins	\$110,000	
420135 · AFLAC Program	\$57,747	
420136 · Medical Expense Reimbursement Plan (MERP)	\$13,754	
420137 · Deferred Compensation Contribution	\$38,459	
<b>Total 420130 · Employment Benefits</b>	<b>\$1,051,312</b>	20.77%
<b>420140 · Payroll Taxes</b>	<b>\$33,092</b>	0.65%
<b>420210 · Office Supplies &amp; Materials</b>	<b>\$15,000</b>	0.30%
<b>420220 · Supplies</b>		
420221 · Board Supplies/Expenses	\$2,000	
420222 · Fire Supplies/Equipment	\$20,000	
420223 · Medical Supplies/Equipment	\$17,500	
420225 · Operating Supplies/Equipment	\$17,500	
420226 · Personal Protective Equipment	\$20,000	
420227 · Uniforms	\$12,500	
420228 · Special Events	\$8,500	
<b>Total 420220 · Supplies</b>	<b>\$98,000</b>	1.94%
<b>420230 · Repairs &amp; Maintenance Supplies</b>		
420231 · Apparatus Maintenance/ Repairs	\$45,000	
420232 · Building Maintenance & Repairs	\$25,000	
420233 · Equipment Maintenance/ Repairs	\$10,000	
420234 · Motor Vehicle Fuel	\$25,000	
<b>Total 420230 · Repairs &amp; Maintenance Supplies</b>	<b>\$105,000</b>	2.07%
<b>420330 · Publicity, Subscriptions &amp; Dues</b>		
420331 · Election Expenses	\$0	
420330 · Publicity, Subscriptions & Dues - Other	\$5,000	
<b>Total 420330 · Publicity, Subscriptions &amp; Dues</b>	<b>\$5,000</b>	0.10%
<b>420340 · Utility Services</b>		
420341 · Telephone - Land line	\$9,000	

Includes hiring 1 Fire  
Marshal, 3  
Firefighter/EMTs, Union  
contract and  
compensation changes



420342 · Cell & Satellite Phones	\$12,000	
420343 · Electricity	\$16,000	
420344 · Propane	\$14,000	
420345 · Garbage	\$3,000	
420346 · Satellite TV	\$2,500	
420347 · Water & Sewer	\$2,000	
<b>Total 420340 · Utility Services</b>	<b>\$58,500</b>	1.16%
<b>420350 · Professional Fees</b>		
420351 · Attorney	\$6,000	
420352 · Audit	\$6,500	
420353 · Computer Consultant	\$7,500	
420355 · Medical Control	\$9,000	
420357 · Accounting Fees	\$24,500	
420358 · Ambulance Billing Services	\$17,000	
420359 · Medical	\$15,000	
<b>Total 420350 · Professional Fees</b>	<b>\$85,500</b>	1.69%
<b>420370 · Travel &amp; Meals</b>	<b>\$40,000</b>	0.79%
<b>420380 · Training/Education</b>	<b>\$30,000</b>	0.59%
<b>420390 · Snow Removal</b>	<b>\$6,500</b>	0.13%
<b>420510 · Insurance</b>	<b>\$35,000</b>	0.69%
<b>420900 · Capital Outlay</b>		
420910 · Land		
420920 · Facility	\$1,022,115	20.20%
420940 · Machinery & Equipment		
420941 · Fire/Medical		
420942 · Furniture & Fixtures		
420943 · Vehicles	\$194,000	3.83%
<b>Total 420900 · Capital Outlay</b>	<b>\$1,216,115</b>	
<b>Total Expense</b>	<b>\$5,061,217</b>	
<b>Net Income (or net deficit)</b>	<b>\$0</b>	

Unfinanced and 1st year  
financed costs for station  
remodelling projects

Ambulance Remount and  
new Fire Marshal vehicle

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03/13/18  
Accrual Basis

# Big Sky Fire Department Balance Sheet Standard As of June 30, 2017

	<u>Jun 30, '17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101000 — Gallatin County Treasurer	747,204.66
103000 — Petty Cash	200.00
	<u>747,404.66</u>
Total Checking/Savings	747,404.66
Accounts Receivable	
122000 — A/R Ambulance & Fire	150.00
	<u>150.00</u>
Total Accounts Receivable	150.00
Other Current Assets	
114000 — Tax Receivables Gallatin Co...	19,435.48
114001 — Tax Receivables Madison C...	133,067.00
122100 — Allowance for Doubtful Acco...	-144,907.38
125000 — Ambulance Receivable - SS	365,773.69
	<u>373,368.79</u>
Total Other Current Assets	373,368.79
Total Current Assets	1,120,923.45
Fixed Assets	
181000 — Land	638,233.89
182000 — Facilities	1,940,291.20
182100 — Accumulated Depreciation	-368,133.59
186000 — Equipment & Machinery	3,887,727.78
186100 — Accumulated Depreciation E ...	-3,675,750.17
	<u>2,422,369.11</u>
Total Fixed Assets	2,422,369.11
Other Assets	
141000 — Prepaid Expenses	
141002 — Insurance	24,953.38
	<u>24,953.38</u>
Total 141000 — Prepaid Expenses	24,953.38
Total Other Assets	<u>24,953.38</u>
<b>TOTAL ASSETS</b>	<b><u><u>3,568,245.94</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
202100 — Accounts Payable	13,643.09
	<u>13,643.09</u>

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03/13/18

Accrual Basis

# Big Sky Fire Department Balance Sheet Standard

As of June 30, 2017

	<u>Jun 30, '17</u>
Total Accounts Payable	13,643.09
Credit Cards	
202300 — US Bank 2245	<u>4,786.58</u>
Total Credit Cards	4,786.58
Other Current Liabilities	
206130 — Employee Benefits	109.53
207000 — Accrued Payroll	31,825.94
208100 — Accrued Payroll Taxes	2,964.07
208103 — MSFA Dues	494.63
208104 — Union Dues - IAFF Local 4...	545.40
223000 — Deferred Revenue	3,334.18
223100 — Deferred Revenue - Ambul...	<u>75,377.91</u>
Total Other Current Liabilities	<u>114,651.66</u>
Total Current Liabilities	133,081.33
Long Term Liabilities	
174301 — Retirement of Long Term Debt	-1,040,754.22
239000 — Compensated Absences Pa...	133,957.22
250000 — Net Pension Liability	<u>906,797.00</u>
Total Long Term Liabilities	<u>0.00</u>
Total Liabilities	133,081.33
Equity	
271000 — Unreserved Fund Balance	1,728,031.76
280000 — Investment in Fixed Assets	2,422,369.11
Net Income	<u>-715,236.26</u>
Total Equity	<u>3,435,164.61</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,568,245.94</u></u>

## Big Sky Fire Department Profit and Loss Budget vs. Actual July 2016 through June 2017

	Jul '16 - Jun '17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
311000 — Tax Revenues				
311002 — Gallatin County	808,307.73	771,470.00	36,837.73	104.8%
311004 — Madison County	901,913.94	815,189.00	86,724.94	110.6%
<b>Total 311000 — Tax Revenues</b>	<b>1,710,221.67</b>	<b>1,586,659.00</b>	<b>123,562.67</b>	<b>107.8%</b>
316000 — Entitlement Levy Tax	31,649.77	19,000.00	12,649.77	166.6%
331000 — Federal Grant Revenue	0.00	0.00	0.00	0.0%
337000 — Resort Tax Revenues	658,850.00	658,850.00	0.00	100.0%
342020 — Services Revenues	5,221.90			
342040 — On-behalf payments	400,666.25			
342050 — Ambulance Fees				
342051 — Charges	785,777.52			
342052 — Contractual Adjustments	-172,111.75			
342053 — Bad debt write-offs	-203,160.77			
342054 — Discounts	-602.95			
342050 — Ambulance Fees - Other	0.00	530,075.00	-530,075.00	0.0%
<b>Total 342050 — Ambulance Fees</b>	<b>409,902.05</b>	<b>530,075.00</b>	<b>-120,172.95</b>	<b>77.3%</b>
342055 — Contracted Services	15,600.00	15,600.00	0.00	100.0%
360000 — Miscellaneous				
360001 — Firefighters Association Reimb.	83.94			
360002 — Capital Credits - 3 Rivers	284.45			
360005 — Planning Fee/Use Service Revenu	1,500.00			
360006 — Expense Reimbursement Income	682.28			
360000 — Miscellaneous - Other	10,814.59	4,000.00	6,814.59	270.4%
<b>Total 360000 — Miscellaneous</b>	<b>13,365.26</b>	<b>4,000.00</b>	<b>9,365.26</b>	<b>334.1%</b>
361000 — Rent - Sheriff's Office	6,000.00	6,000.00	0.00	100.0%
365010 — Donation Revenues	1,730.45			
371010 — Investment Interest Revenues	13,691.58	5,000.00	8,691.58	273.8%
<b>Total Income</b>	<b>3,266,898.93</b>	<b>2,825,184.00</b>	<b>441,714.93</b>	<b>115.6%</b>
<b>Gross Profit</b>	<b>3,266,898.93</b>	<b>2,825,184.00</b>	<b>441,714.93</b>	<b>115.6%</b>
<b>Expense</b>				
420109 — Payroll Expense				
420110 — Wages & Salaries	1,292,827.18	1,352,373.00	-59,545.82	95.6%
420111 — Overtime Pay	124,689.29	95,000.00	29,689.29	131.3%
420112 — Special Event Overtime	6,278.39			
420113 — Training Overtime	15,027.47			
420120 — Acting Captain Wages	53,437.74	30,000.00	23,437.74	178.1%
4201201 — Acting Captain Overtime	7,206.48			
420125 — On-Call Wages	14,877.50	30,000.00	-15,122.50	49.6%
<b>Total 420109 — Payroll Expense</b>	<b>1,514,345.05</b>	<b>1,507,373.00</b>	<b>6,972.05</b>	<b>100.5%</b>
420130 — Employment Benefits				
420131 — Health Insurance	292,808.91	314,592.00	-21,783.09	93.1%
420132 — Retirement - PERS & FURS	585,553.03	186,230.00	399,323.03	314.4%
420134 — Worker's Comp Ins	64,639.61	95,000.00	-30,360.39	68.0%
420135 — AFLAC Program	23,689.56	17,575.00	6,114.56	134.8%
420136 — WSCFF Medical Reimb	8,600.00	9,750.00	-1,150.00	88.2%
420137 — 457B Savings	11,550.24	13,198.00	-1,647.76	87.5%
<b>Total 420130 — Employment Benefits</b>	<b>986,841.35</b>	<b>636,345.00</b>	<b>350,496.35</b>	<b>155.1%</b>
420140 — Payroll Taxes	23,716.01	21,904.00	1,812.01	108.3%
420210 — Office Supplies & Materials	19,885.86	14,500.00	5,385.86	137.1%
420220 — Supplies				
420221 — Board Supplies/Expenses	5,095.00	3,000.00	2,095.00	169.8%
420222 — Fire Supplies/Equipment	1,547.61	23,000.00	-21,452.39	6.7%
420223 — Medical Supplies/Equipment	13,971.91	20,000.00	-6,028.09	69.9%
420224 — Misc.	360.25			
420225 — Operating Supplies/Equipment	21,308.61	15,000.00	6,308.61	142.1%
420226 — Personal Protective Equipment	11,499.31	20,000.00	-8,500.69	57.5%
420227 — Uniforms	10,452.90	7,000.00	3,452.90	149.3%
420228 — Special Events	8,289.37	8,500.00	-210.63	97.5%
420220 — Supplies - Other	1,260.00			
<b>Total 420220 — Supplies</b>	<b>73,784.96</b>	<b>96,500.00</b>	<b>-22,715.04</b>	<b>76.5%</b>
420230 — Repairs & Maintenance Supplies				
420231 — Apparatus Maintenance/ Repairs				
4202311 — Engine 1242	5,001.73			
4202312 — Engine 1241	7,288.13			
4202313 — Tender 1232	5,244.70			
4202314 — Tender 1235	3,768.13			
4202315 — Ladder 1257	2,639.86			
4202316 — Ambulance 1214	511.51			
4202317 — Ambulance 1211	13,166.93			
4202318 — Ambulance 1215	2,737.53			
4202320 — Battalion 1203	1,344.00			
4202321 — Utility 1289	99.99			
4202325 — Command 1201	2,120.83			
4202326 — Command 1202	1,215.24			

## Big Sky Fire Department Profit and Loss Budget vs. Actual July 2016 through June 2017

	Jul '16 - Jun '17	Budget	\$ Over Budget	% of Budget
420231 — Apparatus Maintenance/ Repairs - ...	3,549.52	48,300.00	-44,750.48	7.3%
<b>Total 420231 — Apparatus Maintenance/ Repa...</b>	<b>48,687.90</b>	<b>48,300.00</b>	<b>387.90</b>	<b>100.8%</b>
420232 — Building Maintenance & Repairs				
4202323 — Station 1	12,452.33			
4202324 — Station 2	3,137.77			
420232 — Building Maintenance & Repairs - ...	296.02	35,000.00	-34,703.98	0.8%
<b>Total 420232 — Building Maintenance &amp; Repairs</b>	<b>15,886.12</b>	<b>35,000.00</b>	<b>-19,113.88</b>	<b>45.4%</b>
420233 — Equipment Maintenance/ Repairs	12,911.86	5,000.00	7,911.86	258.2%
420234 — Motor Vehicle Fuel	15,901.62	30,000.00	-14,098.38	53.0%
<b>Total 420230 — Repairs &amp; Maintenance Supplies</b>	<b>93,387.50</b>	<b>118,300.00</b>	<b>-24,912.50</b>	<b>78.9%</b>
420330 — Publicity, Subscriptions & Dues				
420331 — Election Expenses	0.00	1,000.00	-1,000.00	0.0%
420330 — Publicity, Subscriptions & Dues - Ot...	15,166.08	8,200.00	6,966.08	185.0%
<b>Total 420330 — Publicity, Subscriptions &amp; Dues</b>	<b>15,166.08</b>	<b>9,200.00</b>	<b>5,966.08</b>	<b>164.8%</b>
420340 — Utility Services				
420341 — Telephone - Land line	6,621.91	6,000.00	621.91	110.4%
420342 — Cell & Satellite Phones	8,973.46	6,500.00	2,473.46	138.1%
420343 — Electricity	13,085.22	13,000.00	85.22	100.5%
420344 — Propane	5,389.54	14,000.00	-8,610.46	38.5%
420345 — Garbage	1,653.08	2,750.00	-1,096.92	60.1%
420346 — Satellite TV	1,065.64	2,000.00	-934.36	53.3%
420347 — Water & Sewer	1,594.92	2,000.00	-405.08	79.7%
<b>Total 420340 — Utility Services</b>	<b>38,363.77</b>	<b>46,250.00</b>	<b>-7,886.23</b>	<b>82.9%</b>
420350 — Professional Fees				
420351 — Attorney	13,612.96	3,000.00	10,612.96	453.8%
420352 — Audit	9,230.00	10,000.00	-770.00	92.3%
420353 — Computer Consultant	3,685.50	2,500.00	1,185.50	147.4%
420354 — Fire Service Consulting	2,065.00			
420355 — Medical Control	9,000.00	9,000.00	0.00	100.0%
420356 — Background Checks - Staff	692.00			
420357 — Accounting Fees	29,405.00	24,500.00	4,905.00	120.0%
420358 — Ambulance Billing Services	15,560.00	18,000.00	-2,440.00	86.4%
420359 — Medical	8,926.63	10,000.00	-1,073.37	89.3%
<b>Total 420350 — Professional Fees</b>	<b>92,177.09</b>	<b>77,000.00</b>	<b>15,177.09</b>	<b>118.7%</b>
420370 — Travel & Meals	36,664.23	20,000.00	16,664.23	183.3%
420380 — Training/Education	18,750.39	15,000.00	3,750.39	125.0%
420390 — Snow Removal	5,500.00	15,000.00	-9,500.00	36.7%
420510 — Insurance	26,831.00	30,000.00	-3,169.00	89.4%
420810 — Bad Debt	0.00	85,000.00	-85,000.00	0.0%
420900 — Capital Outlay				
420910 — Land	505,836.84			
420920 — Facility	12,114.26			
420940 — Machinery & Equipment				
420941 — Fire/Medical	32,615.90	132,750.00	-100,134.10	24.6%
420942 — Furniture & Fixtures	7,013.00			
420943 — Vehicles	479,164.56	0.00	479,164.56	100.0%
<b>Total 420940 — Machinery &amp; Equipment</b>	<b>518,793.46</b>	<b>132,750.00</b>	<b>386,043.46</b>	<b>390.8%</b>
<b>Total 420900 — Capital Outlay</b>	<b>1,036,744.56</b>	<b>132,750.00</b>	<b>903,994.56</b>	<b>781.0%</b>
66900 — Reconciliation Discrepancies	0.00			
99999 — Suspense Account	-22.66			
<b>Total Expense</b>	<b>3,982,135.19</b>	<b>2,825,122.00</b>	<b>1,157,013.19</b>	<b>141.0%</b>
<b>Net Ordinary Income</b>	<b>-715,236.26</b>	<b>62.00</b>	<b>-715,298.26</b>	<b>-1,153,606.9%</b>
<b>Net Income</b>	<b>-715,236.26</b>	<b>62.00</b>	<b>-715,298.26</b>	<b>-1,153,606.9%</b>

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# Big Sky Fire Department Profit and Loss Budget Overview July 2016 through June 2017

	<u>Jul '16 - Jun '17</u>
Ordinary Income/Expense	
Income	
311000 — Tax Revenues	
311002 — Gallatin County	771,470.00
311004 — Madison County	815,189.00
	<hr/>
Total 311000 — Tax Revenues	1,586,659.00
316000 — Entitlement Levy Tax	19,000.00
331000 — Federal Grant Revenue	0.00
337000 — Resort Tax Revenues	658,850.00
342050 — Ambulance Fees	530,075.00
342055 — Contracted Services	15,600.00
360000 — Miscellaneous	4,000.00
361000 — Rent - Sheriff's Office	6,000.00
371010 — Investment Interest Revenues	5,000.00
	<hr/>
Total Income	2,825,184.00
	<hr/>
Gross Profit	2,825,184.00
Expense	
420109 — Payroll Expense	
420110 — Wages & Salaries	1,352,373.00
420111 — Overtime Pay	95,000.00
420120 — Acting Caption Wages	30,000.00
420125 — On-Call Wages	30,000.00
	<hr/>
Total 420109 — Payroll Expense	1,507,373.00
420130 — Employment Benefits	
420131 — Health Insurance	314,592.00
420132 — Retirement - PERS & FURS	186,230.00
420134 — Worker's Comp Ins	95,000.00
420135 — AFLAC Program	17,575.00
420136 — WSCFF Medical Reimb	9,750.00
420137 — 457B Savings	13,198.00
	<hr/>
Total 420130 — Employment Benefits	636,345.00
420140 — Payroll Taxes	21,904.00
420210 — Office Supplies & Materials	14,500.00
420220 — Supplies	
420221 — Board Supplies/Expenses	3,000.00
420222 — Fire Supplies/Equipment	23,000.00
420223 — Medical Supplies/Equipment	20,000.00
420225 — Operating Supplies/Equipment	15,000.00

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# Big Sky Fire Department

## Profit and Loss Budget Overview

July 2016 through June 2017

	<u>Jul '16 - Jun '17</u>
420226 — Personal Protective Equipment	20,000.00
420227 — Uniforms	7,000.00
420228 — Special Events	8,500.00
Total 420220 — Supplies	<u>96,500.00</u>
420230 — Repairs & Maintenance Supplies	
420231 — Apparatus Maintenance/ Repairs	48,300.00
420232 — Building Maintenance & Repairs	35,000.00
420233 — Equipment Maintenance/ Repairs	5,000.00
420234 — Motor Vehicle Fuel	30,000.00
Total 420230 — Repairs & Maintenance Sup...	<u>118,300.00</u>
420330 — Publicity, Subscriptions & Dues	
420331 — Election Expenses	1,000.00
420330 — Publicity, Subscriptions & Dues - ...	8,200.00
Total 420330 — Publicity, Subscriptions & Du...	<u>9,200.00</u>
420340 — Utility Services	
420341 — Telephone - Land line	6,000.00
420342 — Cell & Satellite Phones	6,500.00
420343 — Electricity	13,000.00
420344 — Propane	14,000.00
420345 — Garbage	2,750.00
420346 — Satellite TV	2,000.00
420347 — Water & Sewer	2,000.00
Total 420340 — Utility Services	<u>46,250.00</u>
420350 — Professional Fees	
420351 — Attorney	3,000.00
420352 — Audit	10,000.00
420353 — Computer Consultant	2,500.00
420355 — Medical Control	9,000.00
420357 — Accounting Fees	24,500.00
420358 — Ambulance Billing Services	18,000.00
420359 — Medical	10,000.00
Total 420350 — Professional Fees	<u>77,000.00</u>
420370 — Travel & Meals	20,000.00
420380 — Training/Education	15,000.00
420390 — Snow Removal	15,000.00
420510 — Insurance	30,000.00
420810 — Bad Debt	85,000.00
420900 — Capital Outlay	

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# Big Sky Fire Department Profit and Loss Budget Overview July 2016 through June 2017

	<u>Jul '16 - Jun '17</u>
420940 — Machinery & Equipment	
420941 — Fire/Medical	132,750.00
420943 — Vehicles	<u>0.00</u>
Total 420940 — Machinery & Equipment	<u>132,750.00</u>
 Total 420900 — Capital Outlay	 <u>132,750.00</u>
 Total Expense	 <u>2,825,122.00</u>
 Net Ordinary Income	 <u>62.00</u>
 Net Income	 <u><u>62.00</u></u>



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03/13/18  
Accrual Basis

# Big Sky Fire Department Balance Sheet Standard As of March 13, 2018

	<u>Mar 13, '18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101000 — Gallatin County Treasurer	770,100.13
103000 — Petty Cash	<u>200.00</u>
Total Checking/Savings	770,300.13
Accounts Receivable	
122000 — A/R Ambulance & Fire	<u>119.00</u>
Total Accounts Receivable	119.00
Other Current Assets	
114000 — Tax Receivables Gallatin Co...	19,435.48
114001 — Tax Receivables Madison C...	133,067.00
122100 — Allowance for Doubtful Acco...	-144,907.38
125000 — Ambulance Receivable - SS	<u>267,598.09</u>
Total Other Current Assets	<u>275,193.19</u>
Total Current Assets	1,045,612.32
Fixed Assets	
181000 — Land	638,233.89
182000 — Facilities	1,940,291.20
182100 — Accumulated Depreciation	-368,133.59
186000 — Equipment & Machinery	3,887,727.78
186100 — Accumulated Depreciation E ...	<u>-3,675,750.17</u>
Total Fixed Assets	<u>2,422,369.11</u>
<b>TOTAL ASSETS</b>	<u><u>3,467,981.43</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
202100 — Accounts Payable	<u>333.49</u>
Total Accounts Payable	333.49
Credit Cards	
202300 — US Bank 2245	<u>-5,644.32</u>
Total Credit Cards	-5,644.32
Other Current Liabilities	
206130 — Employee Benefits	109.53

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Accrual Basis

# Big Sky Fire Department Balance Sheet Standard As of March 13, 2018

	<u>Mar 13, '18</u>
208100 — Accrued Payroll Taxes	4,989.21
208103 — MSFA Dues	646.23
208104 — Union Dues - IAFF Local 4...	711.55
223000 — Deferred Revenue	3,334.18
223100 — Deferred Revenue - Ambul...	<u>75,377.91</u>
Total Other Current Liabilities	<u>85,168.61</u>
Total Current Liabilities	79,857.78
Long Term Liabilities	
174301 — Retirement of Long Term Debt	-1,040,754.22
239000 — Compensated Absences Pa...	133,957.22
250000 — Net Pension Liability	<u>906,797.00</u>
Total Long Term Liabilities	<u>0.00</u>
Total Liabilities	79,857.78
Equity	
271000 — Unreserved Fund Balance	1,728,031.76
280000 — Investment in Fixed Assets	2,422,369.11
390000 — Retained Earnings	-715,236.26
Net Income	<u>-47,040.96</u>
Total Equity	<u>3,388,123.65</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,467,981.43</u></u>

## Big Sky Fire Department Profit and Loss Budget vs. Actual July 1, 2017 through March 13, 2018

	Jul 1, '17 - Mar 13, '18	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
311000 — Tax Revenues				
311002 — Gallatin County	566,433.11	847,000.00	-280,566.89	66.9%
311004 — Madison County	705,946.53	853,000.00	-147,053.47	82.8%
<b>Total 311000 — Tax Revenues</b>	<b>1,272,379.64</b>	<b>1,700,000.00</b>	<b>-427,620.36</b>	<b>74.8%</b>
316000 — Entitlement Levy Tax	23,140.27	22,500.00	640.27	102.8%
331000 — Federal Grant Revenue	0.00	140,440.00	-140,440.00	0.0%
337000 — Resort Tax Revenues	1,206,272.00	1,434,855.00	-228,583.00	84.1%
342020 — Services Revenues	3,854.51			
342050 — Ambulance Fees				
342051 — Charges	271,403.26			
342052 — Contractual Adjustments	-42,624.73			
342053 — Bad debt write-offs	-53,626.48			
342054 — Discounts	-1,711.05			
342050 — Ambulance Fees - Other	0.00	414,000.00	-414,000.00	0.0%
<b>Total 342050 — Ambulance Fees</b>	<b>173,441.00</b>	<b>414,000.00</b>	<b>-240,559.00</b>	<b>41.9%</b>
342055 — Contracted Services	15,600.00	15,600.00	0.00	100.0%
360000 — Miscellaneous				
360001 — Firefighters Association Reimb.	281.94			
360005 — Planning Fee/Use Service Revenue	1,200.00			
360006 — Expense Reimbursement Income	1,010.20			
360000 — Miscellaneous - Other	5,751.95	2,500.00	3,251.95	230.1%
<b>Total 360000 — Miscellaneous</b>	<b>8,244.09</b>	<b>2,500.00</b>	<b>5,744.09</b>	<b>329.8%</b>
361000 — Rent - Sheriff's Office	6,000.00	6,000.00	0.00	100.0%
365010 — Donation Revenues	200.00			
371010 — Investment Interest Revenues	5,448.69	10,500.00	-5,051.31	51.9%
<b>Total Income</b>	<b>2,714,580.20</b>	<b>3,746,395.00</b>	<b>-1,031,814.80</b>	<b>72.5%</b>
<b>Gross Profit</b>	<b>2,714,580.20</b>	<b>3,746,395.00</b>	<b>-1,031,814.80</b>	<b>72.5%</b>
<b>Expense</b>				
420109 — Payroll Expense				
420110 — Wages & Salaries	1,003,334.43	1,690,453.00	-687,118.57	59.4%
420111 — Overtime Pay	111,070.17	95,000.00	16,070.17	116.9%
420112 — Special Event Overtime	6,665.90			
420113 — Training Overtime	15,416.94			
420120 — Acting Captain Wages	38,423.20	10,000.00	28,423.20	384.2%
4201201 — Acting Captain Overtime	1,000.56			
420125 — On-Call Wages	6,291.00	19,100.00	-12,809.00	32.9%
4201291 — Phone Reimbursement	280.00			
<b>Total 420109 — Payroll Expense</b>	<b>1,182,482.20</b>	<b>1,814,553.00</b>	<b>-632,070.80</b>	<b>65.2%</b>
420130 — Employment Benefits				
420131 — Health Insurance	247,586.37	391,355.00	-143,768.63	63.3%
420132 — Retirement - PERS & FURS	147,749.21	234,130.00	-86,380.79	63.1%
420134 — Worker's Comp Ins	33,386.09	95,000.00	-61,613.91	35.1%
420135 — AFLAC Program	24,047.94	34,665.00	-10,617.06	69.4%
420136 — WSCFF Medical Reimb	6,800.00	12,047.00	-5,247.00	56.4%
420137 — 457B Savings	10,839.78	15,434.00	-4,594.22	70.2%
<b>Total 420130 — Employment Benefits</b>	<b>470,409.39</b>	<b>782,631.00</b>	<b>-312,221.61</b>	<b>60.1%</b>
420140 — Payroll Taxes	18,798.57	24,512.00	-5,713.43	76.7%
420210 — Office Supplies & Materials	10,833.31	15,000.00	-4,166.69	72.2%
420220 — Supplies				
420221 — Board Supplies/Expenses	994.07	3,000.00	-2,005.93	33.1%
420222 — Fire Supplies/Equipment	883.60	15,500.00	-14,616.40	5.7%
420223 — Medical Supplies/Equipment	7,092.50	17,500.00	-10,407.50	40.5%
420224 — Misc.	169.98			
420225 — Operating Supplies/Equipment	15,220.00	15,000.00	220.00	101.5%
420226 — Personal Protective Equipment	9,696.58	15,500.00	-5,803.42	62.6%
420227 — Uniforms	4,068.31	10,000.00	-5,931.69	40.7%
420228 — Special Events	8,297.92	7,200.00	1,097.92	115.2%
420220 — Supplies - Other	1,186.16			
<b>Total 420220 — Supplies</b>	<b>47,809.10</b>	<b>83,700.00</b>	<b>-36,090.90</b>	<b>56.9%</b>
420230 — Repairs & Maintenance Supplies				
420231 — Apparatus Maintenance/ Repairs				
4202311 — Engine 1242	5,965.10			
4202312 — Engine 1241	940.05			
4202313 — Tender 1232	1,802.31			
4202315 — Ladder 1257	7,999.61			
4202316 — Ambulance 1214	13.98			
4202317 — Ambulance 1211	63.98			
4202318 — Ambulance 1215	487.27			
4202320 — Battalion 1203	81.33			
4202325 — Command 1201	3,983.59			
4202326 — Command 1202	732.04			
420231 — Apparatus Maintenance/ Repairs - ...	3,156.84	40,000.00	-36,843.16	7.9%
<b>Total 420231 — Apparatus Maintenance/ Repa...</b>	<b>25,226.10</b>	<b>40,000.00</b>	<b>-14,773.90</b>	<b>63.1%</b>

**Big Sky Fire Department**  
**Profit and Loss Budget vs. Actual**  
July 1, 2017 through March 13, 2018

	Jul 1, '17 - Mar 13, '18	Budget	\$ Over Budget	% of Budget
420232 — Building Maintenance & Repairs				
4202323 — Station 1	12,761.29			
4202324 — Station 2	7,146.51			
420232 — Building Maintenance & Repairs - ...	0.00	25,000.00	-25,000.00	0.0%
<b>Total 420232 — Building Maintenance &amp; Repairs</b>	<b>19,907.80</b>	<b>25,000.00</b>	<b>-5,092.20</b>	<b>79.6%</b>
420233 — Equipment Maintenance/ Repairs	1,422.18	8,500.00	-7,077.82	16.7%
420234 — Motor Vehicle Fuel	11,300.57	22,500.00	-11,199.43	50.2%
420230 — Repairs & Maintenance Supplies - ...	4.99			
<b>Total 420230 — Repairs &amp; Maintenance Supplies</b>	<b>57,861.64</b>	<b>96,000.00</b>	<b>-38,138.36</b>	<b>60.3%</b>
420330 — Publicity, Subscriptions & Dues				
420331 — Election Expenses	7,453.74	14,000.00	-6,546.26	53.2%
420330 — Publicity, Subscriptions & Dues - Ot...	4,971.38	5,000.00	-28.62	99.4%
<b>Total 420330 — Publicity, Subscriptions &amp; Dues</b>	<b>12,425.12</b>	<b>19,000.00</b>	<b>-6,574.88</b>	<b>65.4%</b>
420340 — Utility Services				
420341 — Telephone - Land line	5,824.82	6,000.00	-175.18	97.1%
420342 — Cell & Satellite Phones	6,451.14	7,500.00	-1,048.86	86.0%
420343 — Electricity	7,944.60	13,000.00	-5,055.40	61.1%
420344 — Propane	3,140.09	14,000.00	-10,859.91	22.4%
420345 — Garbage	1,054.34	2,500.00	-1,445.66	42.2%
420346 — Satellite TV	976.81	1,750.00	-773.19	55.8%
420347 — Water & Sewer	848.85	1,750.00	-901.15	48.5%
<b>Total 420340 — Utility Services</b>	<b>26,240.65</b>	<b>46,500.00</b>	<b>-20,259.35</b>	<b>56.4%</b>
420350 — Professional Fees				
420351 — Attorney	5,684.75	6,000.00	-315.25	94.7%
420352 — Audit	6,595.00	6,000.00	595.00	109.9%
420353 — Computer Consultant	5,219.00	7,500.00	-2,281.00	69.6%
420355 — Medical Control	5,250.00	9,000.00	-3,750.00	58.3%
420356 — Background Checks - Staff	362.75			
420357 — Accounting Fees	18,539.40	24,500.00	-5,960.60	75.7%
420358 — Ambulance Billing Services	9,080.00	16,000.00	-6,920.00	56.8%
420359 — Medical	12,049.82	10,000.00	2,049.82	120.5%
<b>Total 420350 — Professional Fees</b>	<b>62,780.72</b>	<b>79,000.00</b>	<b>-16,219.28</b>	<b>79.5%</b>
420370 — Travel & Meals	18,306.72	20,000.00	-1,693.28	91.5%
420380 — Training/Education	14,293.49	15,000.00	-706.51	95.3%
420390 — Snow Removal	5,500.00	5,500.00	0.00	100.0%
420510 — Insurance	28,826.38	30,000.00	-1,173.62	96.1%
420810 — Bad Debt	1,915.00	0.00	1,915.00	100.0%
420900 — Capital Outlay				
420940 — Machinery & Equipment				
420941 — Fire/Medical	104,265.96	0.00	104,265.96	100.0%
420942 — Furniture & Fixtures	3,837.98			
420943 — Vehicles	690,272.00	715,000.00	-24,728.00	96.5%
420940 — Machinery & Equipment - Other	4,962.93			
<b>Total 420940 — Machinery &amp; Equipment</b>	<b>803,338.87</b>	<b>715,000.00</b>	<b>88,338.87</b>	<b>112.4%</b>
<b>Total 420900 — Capital Outlay</b>	<b>803,338.87</b>	<b>715,000.00</b>	<b>88,338.87</b>	<b>112.4%</b>
66900 — Reconciliation Discrepancies	0.00			
<b>Total Expense</b>	<b>2,761,621.16</b>	<b>3,746,396.00</b>	<b>-984,774.84</b>	<b>73.7%</b>
<b>Net Ordinary Income</b>	<b>-47,040.96</b>	<b>-1.00</b>	<b>-47,039.96</b>	<b>4,704,096.0%</b>
<b>Net Income</b>	<b>-47,040.96</b>	<b>-1.00</b>	<b>-47,039.96</b>	<b>4,704,096.0%</b>

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# Big Sky Fire Department Profit and Loss Budget Overview

July 1, 2017 through March 13, 2018

	<u>Jul 1, '17 - Mar 13, '18</u>
Ordinary Income/Expense	
Income	
311000 — Tax Revenues	
311002 — Gallatin County	847,000.00
311004 — Madison County	853,000.00
	<hr/>
Total 311000 — Tax Revenues	1,700,000.00
316000 — Entitlement Levy Tax	22,500.00
331000 — Federal Grant Revenue	140,440.00
337000 — Resort Tax Revenues	1,434,855.00
342050 — Ambulance Fees	414,000.00
342055 — Contracted Services	15,600.00
360000 — Miscellaneous	2,500.00
361000 — Rent - Sheriff's Office	6,000.00
371010 — Investment Interest Revenues	10,500.00
	<hr/>
Total Income	3,746,395.00
	<hr/>
Gross Profit	3,746,395.00
Expense	
420109 — Payroll Expense	
420110 — Wages & Salaries	1,690,453.00
420111 — Overtime Pay	95,000.00
420120 — Acting Caption Wages	10,000.00
420125 — On-Call Wages	19,100.00
	<hr/>
Total 420109 — Payroll Expense	1,814,553.00
420130 — Employment Benefits	
420131 — Health Insurance	391,355.00
420132 — Retirement - PERS & FURS	234,130.00
420134 — Worker's Comp Ins	95,000.00
420135 — AFLAC Program	34,665.00
420136 — WSCFF Medical Reimb	12,047.00
420137 — 457B Savings	15,434.00
	<hr/>
Total 420130 — Employment Benefits	782,631.00
420140 — Payroll Taxes	24,512.00
420210 — Office Supplies & Materials	15,000.00
420220 — Supplies	
420221 — Board Supplies/Expenses	3,000.00
420222 — Fire Supplies/Equipment	15,500.00
420223 — Medical Supplies/Equipment	17,500.00
420225 — Operating Supplies/Equipment	15,000.00

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# Big Sky Fire Department Profit and Loss Budget Overview

July 1, 2017 through March 13, 2018

	<u>Jul 1, '17 - Mar 13, '18</u>
420226 — Personal Protective Equipment	15,500.00
420227 — Uniforms	10,000.00
420228 — Special Events	7,200.00
Total 420220 — Supplies	<u>83,700.00</u>
420230 — Repairs & Maintenance Supplies	
420231 — Apparatus Maintenance/ Repairs	40,000.00
420232 — Building Maintenance & Repairs	25,000.00
420233 — Equipment Maintenance/ Repairs	8,500.00
420234 — Motor Vehicle Fuel	22,500.00
Total 420230 — Repairs & Maintenance Sup...	<u>96,000.00</u>
420330 — Publicity, Subscriptions & Dues	
420331 — Election Expenses	14,000.00
420330 — Publicity, Subscriptions & Dues - ...	5,000.00
Total 420330 — Publicity, Subscriptions & Du...	<u>19,000.00</u>
420340 — Utility Services	
420341 — Telephone - Land line	6,000.00
420342 — Cell & Satellite Phones	7,500.00
420343 — Electricity	13,000.00
420344 — Propane	14,000.00
420345 — Garbage	2,500.00
420346 — Satellite TV	1,750.00
420347 — Water & Sewer	1,750.00
Total 420340 — Utility Services	<u>46,500.00</u>
420350 — Professional Fees	
420351 — Attorney	6,000.00
420352 — Audit	6,000.00
420353 — Computer Consultant	7,500.00
420355 — Medical Control	9,000.00
420357 — Accounting Fees	24,500.00
420358 — Ambulance Billing Services	16,000.00
420359 — Medical	10,000.00
Total 420350 — Professional Fees	<u>79,000.00</u>
420370 — Travel & Meals	20,000.00
420380 — Training/Education	15,000.00
420390 — Snow Removal	5,500.00
420510 — Insurance	30,000.00
420810 — Bad Debt	0.00
420900 — Capital Outlay	

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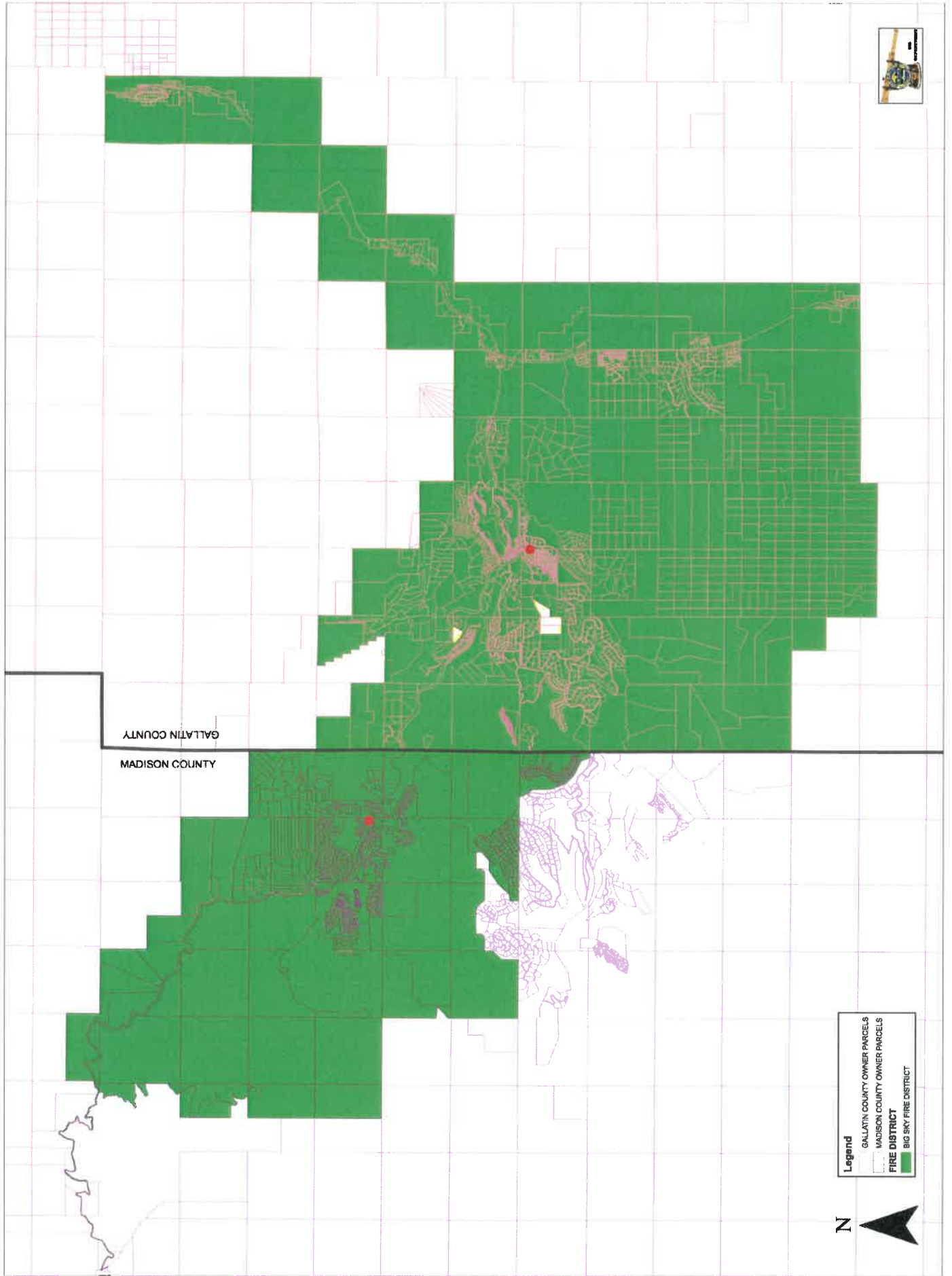
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# Big Sky Fire Department Profit and Loss Budget Overview

July 1, 2017 through March 13, 2018

	<u>Jul 1, '17 - Mar 13, '18</u>
420940 — Machinery & Equipment	
420941 — Fire/Medical	0.00
420943 — Vehicles	<u>715,000.00</u>
Total 420940 — Machinery & Equipment	<u>715,000.00</u>
 Total 420900 — Capital Outlay	 <u>715,000.00</u>
 Total Expense	 <u>3,746,396.00</u>
 Net Ordinary Income	 <u>-1.00</u>
 Net Income	 <u><u>-1.00</u></u>

# BIG SKY FIRE DISTRICT





**2018-2038 Capital Equipment/Replacement Schedule Update**

Projected Replacement Year	Equipment to be Replaced	Anticipated Lifespan (in years)	Number of Units	Estimated Cost per Unit in 2018 Dollars	Total Cost in 2018 Dollars
<b>2018-2019</b>	Ambulance 12 / 2008 Ford-Medtec	10	1	\$200,000	\$200,000
	Utility 12-4/2008 Chevrolet Suburban	10	1	\$55,000	\$55,000
<b>2019-2020</b>	Firefighter Turnout Clothing & Helmets	5	25	\$3,500	\$87,500
	Self-Contained Breathing Apparatus	8	25	\$6,500	\$162,500
<b>2020-2021</b>	Command 1203/2013 Dodge	7	1	\$75,000	\$75,000
<b>2021-2022</b>	Ambulance 12-2 / 2012 Ford-Medtec	10	1	\$215,000	\$215,000
<b>2022-2023</b>	Engine 1241/1997 Pierce Replacement	20	1	\$725,000	\$725,000
	Tender 1235/1997 Pierce Replacement	25	1	\$375,000	\$375,000
<b>2023-2024</b>	Brush 12 / 2003 Dodge/Hypro	20	1	\$130,000	\$130,000
	Cardiac Monitor/Defibrillator	8	3	\$37,000	\$111,000
<b>2024-2025</b>	Command 1201 & 1202 / 2017 Vehicles	7	2	\$42,600	\$82,200
	Firefighter Turnout Clothing & Helmets	5	25	\$3,500	\$87,500
<b>2025-2026</b>	Ambulance 12-1 / 2016 Ambulance	10	1	\$200,000	\$200,000
<b>2026-2027</b>	Engine 1244 Purchase/2007 Pierce Engine 1242 into reserve	20	1	\$650,000	\$650,000
	Ladder 1253 Replacement / 2001 Pierce Dash	25	1	\$1,000,000	\$1,000,000
<b>2027-2028</b>	Command 1203/2021 Vehicle	7	1	\$65,000	\$65,000
	Self-Contained Breathing Apparatus	8	25	\$5,500	\$137,500
<b>2028-2029</b>	Ambulance 12 / 2018 Ambulance	10	1	\$200,000	\$200,000
	Utility 12-4/2018 Vehicle	10	1	\$55,000	\$55,000
<b>2029-2030</b>	Tender 1232/2002 Freightliner Replacement	25	1	\$450,000	\$450,000
	Firefighter Turnout Clothing & Helmets	5	25	\$3,100	\$77,500
<b>2030-2031</b>					
<b>2031-2032</b>	Cardiac Monitor/Defibrillator	8	3	\$37,000	\$111,000
	Reserve 2007 Engine 12-2 Replacement, (Engine 12-3 into reserve)	20	1	\$650,000	\$650,000
<b>2032-2033</b>	Ambulance 12-2 / 2022 Ford-Medtec	10	1	\$200,000	\$200,000
	Fire Chief/Deputy Chief / 2024 Vehicle	7	2	\$42,600	\$82,200
<b>2033-2034</b>					
<b>2034-2035</b>	Command 1203 /2027 Vehicle	7	1	\$65,000	\$65,000
	Firefighter Turnout Clothing & Helmets	5	25	\$3,100	\$77,500
<b>2035-2036</b>	Self-Contained Breathing Apparatus	8	25	\$5,500	\$137,500
<b>2036-2037</b>	Ambulance 12-1 / 2026 Ambulance	10	1	\$200,000	\$200,000
<b>2037-2038</b>	Engine 1243 Replacement	20	1	\$715,000	\$715,000
				<b>Total</b>	<b>\$7,378,900</b>
				<b>Per Year</b>	<b>\$368,945</b>

**Mills needed to generate same amount annually (at FY 2017 rate of \$51,521 per mill) 7.16**