

RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

2018-2019 APPLICATION FOR RESORT TAX FUNDS

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

Project Name: Big Sky/Canyon Division Patrol Services

Address: 615 S. 16th Bozeman, MT 59715

Representative: Sheriff Brian Gootkin

Telephone: (406) 582-2125

Email: brian.gootkin@gallatin.mt.gov

Project Start Date: July 1, 2018


Project Completion Date: June 30, 2019

Total Funds Requested \$ 286,382.00

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
Payment Request \$	_____	_____	<u>\$ 71,595</u>	_____	_____	<u>\$ 71,596</u>
	Jan '19	Feb '19	Mar '19	Apr '19	May '19	Jun '19
Payment Request \$	_____	_____	<u>\$ 71,595</u>	_____	_____	<u>\$ 71,596</u>

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


Signature

Sheriff
Title (Board Chair or Governing Officer)

Brian M. Gootkin
Printed Name

4/18/18
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)**

The Gallatin County Sheriff's Office provides all-risk law enforcement services for Big Sky/Gallatin County area, including Madison County's Big Sky area. The Gallatin County Sheriff's Office has fifty-six (56) full time Deputies that provide law enforcement services.

- 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.**

The Gallatin County Sheriff's Office assigns six (6) deputies to live and work in the Gallatin Canyon (Including Big Sky) 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 activities.

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

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, twenty four (24) hours per day and seven days a week. This agreement allows for deputies to live and work within the community they police.

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)

Please see Question 4.

6) Support, improve or maintain 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 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)

N/A

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

The Gallatin County Sheriff's Office is most proud of dedicating one (1) of the six deputies assigned to Big Sky to work inside Big Sky schools with the teachers and students. The school is safer and the relationship between law enforcement and the students has greatly improved.

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
- 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.

TOTAL ORGANIZATIONAL BUDGET FOR THE YEAR \$ 286,382.00

(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	286,352.00	100 %
	Other Public Grants	0.00	%
	Private Donor Contributions (not including In-kind)	0.00	%
	Fundraising Events	0.00	%
	Revenue Other*	0.00	%
	Sub Total Revenue	286,352.00	100 %
	Private Donor Contributions In-kind	0.00	%
	Total Revenue	286,352.00	100% (the revenue line items above should total)
Expenses	Personnel: ___6___ # of FTE Paid Personnel _____ # of FTE Contract Personnel Do not include volunteer time (in the amount column include the total expense including salary, benefits and payroll taxes)	228,382.00	80 %
	Operations	33,280.00	11 %
	Programming	0.00	%
	Expenses Other**	0.00	%
	Total Expenses	261,662.00	100% (the expenses line items above should total)
Capital Expenditures	Total Capital Expenditures	24,720.00	9 %
Income	Net Income	286,382.00	100 %

*Revenue Other: _____

**Expenses Other: _____

Clarifications you'd like to provide regarding the information on this page: One-third vehicle replacement of one (1) vehicle.

RESERVES: Capital, Programming and/or Operating	On Hand Restricted**	14,411.00
	On Hand Unrestricted**	0.00
	Goal (if currently no reserves)	

****Purpose of Restricted and Unrestricted Capital Reserves:** One-third vehicle
reserve for one (1) vehicle.

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)	228,382.00	239,201.00	246,049.00	713,632.00
Total # of FTE Personnel	6	6	6	NA
Operations	33,280.00	34,475.00	36,032.00	103,787.00
Programming	0.00	0.00	0.00	0.00
Capital Expenditures	24,720.00	25,214.00	25,719.00	75,653.00
Other*	0.00	0.00	0.00	0.00
Total	286,382.00	298,890.00	307,800.00	893,072.00

RESORT TAX REQUEST	286,382.00	298,890.00	307,800.00	893,072.00
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Describe financial increases and decreases and the projects for which resort tax funds may be requested.

2020 3% annual increase in personnel salaries and benefits and 5% increase in insurance. Increase in cost of replacement vehicles due to the increased cost of vehicle and equipment.

2021 3% annual increase in personnel salaries and benefits and 5% increase in insurance. Increase in cost of replacement vehicles due to the increased cost of vehicle and equipment.

*Other Description _____

Big Sky Sheriff Services

Account #	Account Description	FY 2016 Actual	FY 2017 Actual	ESTIMATES				
				FY 2018 BUDGET	FY 2018 estimated	FY 2019 REQUEST	FY 2020 REQUEST	FY 2021 BUDGET
1-104	Union Add Ons	54,622	73,904	74,918	76,409	74,918	74,918	74,918
1-110	Salaries & Wages	326,808	335,973	382,559	377,361	383,921	405,176	417,331
1-120	Overtime	40,226	42,443	45,096	41,453	46,449	48,075	49,517
1-140	Employer Contributions	136,588	146,086	179,000	163,291	179,859	189,434	196,382
	Subtotal	<u>558,244</u>	<u>598,406</u>	<u>681,573</u>	<u>658,514</u>	<u>685,147</u>	<u>717,602</u>	<u>738,148</u>
							-	-
1-210	Office Supplies	605	794	550	788	1,600	1,600	1,600
1-220	Operating Supplies	511	1,036	550	1,180	-	-	-
1-221	Training Supplies	-	-	-	-	-	-	-
1-224	Tools & Equipment	-	9,054	2,000	-	2,000	2,000	2,000
1-226	Uniforms	1,660	1,726	1,600	1,600	1,600	1,600	1,600
1-230	Repair & Maintenance	3,887	5,147	4,700	3,826	4,300	4,300	4,300
1-231	Oil, Gas, ETC	21,825	22,417	23,538	23,432	23,000	24,150	25,357
1-232	Tires	3,759	2,294	3,500	2,272	2,800	2,800	2,800
1-235	Equipment (not outlay)	4,328	16	2,500	1,000	1,800	1,800	2,500
1-312	Postage	-	54	-	-	-	-	-
1-320	Printing & Duplicating	-	-	-	-	-	-	-
1-335	Membership Dues	-	-	-	-	-	-	-
1-346	Cellular Phones	6,014	5,908	7,000	8,868	-	-	-
1-345	Telephone	6,816	8,544	5,200	6,519	14,500	14,935	15,383
1-350	Satellite Phone	-	-	-	758	-	-	-
1-351	Medical Services	32	-	-	-	-	-	-
1-360	Repair & Maintenance	3,973	6,268	3,500	3,239	3,600	4,000	4,400
1-361	Radio Repair & Mainten.	-	58	-	-	-	-	-
1-363	Office Machine Repair	-	-	-	-	-	-	-
1-370	Travel	384	2,133	1,100	1,323	1,300	1,100	1,100
1-381	Training/Schooling	1,286	1,707	1,000	1,640	1,200	1,200	1,200
1-397	Contracted Services	-	-	-	-	-	-	-
1-513	Liability Insurance	13,888	13,956	13,295	17,816	14,359	15,507	16,748
1-530	Rent	6,000	6,000	6,000	6,000	6,000	6,000	6,000
1-535	OTHER	20	-	-	-	-	-	-
1-732	Indirect Cost	20,500	20,826	21,146	21,146	21,780	22,434	23,107
	Operating Costs	<u>95,488</u>	<u>107,938</u>	<u>97,179</u>	<u>101,406</u>	<u>99,839</u>	<u>103,426</u>	<u>108,095</u>
1-905	Vehicle Res.	-	-	12,360	-	12,360	12,607	12,859
1-940	Veh. w/Package	59,325	51,596	61,800	61,800	61,800	63,036	64,297
1-905	Adjust prior year reserve	-	-	29,972	-	42,332	54,692	67,299
00-630	Service Charge	-	-	-	-	-	-	-
	Capital Costs	<u>59,325</u>	<u>51,596</u>	<u>104,132</u>	<u>61,800</u>	<u>116,492</u>	<u>130,335</u>	<u>144,455</u>
TOTAL		<u>713,057</u>	<u>757,940</u>	<u>882,884</u>	<u>821,720</u>	<u>901,477</u>	<u>951,363</u>	<u>990,698</u>
	Cost of supervision, dispatch, back up personnel has not been recorded in these costs.							
	REVENUE:			6 deputies		6 deputies	6 deputies	6 deputies
42042	Madison County	264,854	262,549	284,304	284,304	286,382	298,890	307,800
42041	Big Sky Resort Tax	264,854	262,549	284,304	284,304	286,382	298,890	307,800
	Gallatin County	264,854	262,549	284,304	284,304	286,382	298,890	307,800
		<u>794,562</u>	<u>787,647</u>	<u>852,912</u>	<u>852,912</u>	<u>859,145</u>	<u>896,671</u>	<u>923,399</u>

Expenditure Status Report
 GALLATIN COUNTY
 7/1/2016 through 6/30/2017

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	74,918.00	73,753.18	73,753.18	0.00	1,164.82	98.45
42-01-11-110 SALARIES AND WAGES	332,044.00	329,419.74	329,419.74	0.00	2,624.26	99.21
42-01-11-120 OVERTIME	45,096.00	42,443.34	42,443.34	0.00	2,652.66	94.12
42-01-11-140 EMPLOYER CONTRIBUTIONS	134,839.00	132,071.52	132,071.52	0.00	2,767.48	97.95
42-01-11-141 W. C. EMPLOYER CONTRIBUTIONS	12,205.00	11,349.77	11,349.77	0.00	855.23	92.99
Total PERSONNEL SERVICES	599,102.00	589,037.55	589,037.55	0.00	10,064.45	98.32
42-01-11-200 SUPPLIES						
42-01-11-210 OFFICE SUPPLIES	400.00	794.01	794.01	0.00	-394.01	198.50
42-01-11-215 TOOLS AND EQUIPMENT	9,054.00	9,054.00	9,054.00	0.00	0.00	100.00
42-01-11-220 OPERATING SUPPLIES	561.00	985.91	985.91	0.00	-424.91	175.74
42-01-11-221 SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-224 FOOD	0.00	49.78	49.78	0.00	-49.78	0.00
42-01-11-226 UNIFORMS	1,600.00	1,725.60	1,725.60	0.00	-125.60	107.85
42-01-11-227 WEAPONS	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-230 REPAIR & MAINTENANCE SUPPLIES	4,740.00	5,146.68	5,146.68	0.00	-406.68	108.58
42-01-11-231 GAS, OIL, FUEL & GREASE	19,521.00	22,416.99	22,416.99	0.00	-2,895.99	114.84
42-01-11-232 TIRES	5,000.00	2,294.40	2,294.40	0.00	2,705.60	45.89
42-01-11-235 EQUIPMENT (NOT OUTLAY)	1,500.00	15.99	15.99	0.00	1,484.01	1.07
42-01-11-236 COMPUTER AND ITS HARDWARE	0.00	0.00	0.00	0.00	0.00	0.00
Total SUPPLIES	42,376.00	42,483.36	42,483.36	0.00	-107.36	100.25
42-01-11-300 PURCHASED SERVICES						

Expenditure Status Report

expstat.rpt
04/20/2018 8:33AM
Periods: 0 through 15

GALLATIN COUNTY
7/1/2016 through 6/30/2017

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
2300 PUBLIC SAFETY FUND						
209 SHERIFF						
42-01-11-312 POSTAGE	0.00	54.00	54.00	0.00	-54.00	0.00
42-01-11-315 INTERNET SERVICES	0.00	292.90	292.90	0.00	-292.90	0.00
42-01-11-320 PRINTING AND DUPLICATING	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-345 TELEPHONE	5,740.00	5,614.56	5,614.56	0.00	125.44	97.81
42-01-11-346 CELLULAR PHONES	4,240.00	8,544.02	8,544.02	0.00	-4,304.02	201.51
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	3,500.00	6,268.48	6,268.48	0.00	-2,768.48	179.10
42-01-11-363 RADIO & COMMUNICATIONS- REPAIRS & MAINT.	0.00	57.50	57.50	0.00	-57.50	0.00
42-01-11-370 TRAVEL	1,100.00	2,133.33	2,133.33	0.00	-1,033.33	193.94
42-01-11-380 TRAINING	1,300.00	1,706.50	1,706.50	0.00	-406.50	131.27
Total PURCHASED SERVICES	15,880.00	24,671.29	24,671.29	0.00	-8,791.29	155.36
42-01-11-500 FIXED CHARGES						
42-01-11-513 LIABILITY INSURANCE ALLOCATED	12,662.00	12,227.28	12,227.28	0.00	434.72	96.57
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	20,510.00	20,321.29	20,321.29	0.00	188.71	99.08
Total FIXED CHARGES	39,172.00	38,548.57	38,548.57	0.00	623.43	98.41
42-01-11-900 CAPITAL OUTLAY						
42-01-11-905 CAPITAL RESERVES	29,972.00	0.00	0.00	0.00	29,972.00	0.00
42-01-11-940 CAPITAL EXP. - MACHINERY & EQUIP.	51,446.00	51,596.26	51,596.26	0.00	-150.26	100.29
Total CAPITAL OUTLAY	81,418.00	51,596.26	51,596.26	0.00	29,821.74	63.37
Total PUBLIC SAFETY FUND	777,948.00	746,337.03	746,337.03	0.00	31,610.97	95.94
Grand Total	777,948.00	746,337.03	746,337.03	0.00	31,610.97	95.94

Expenditure Status Report
 GALLATIN COUNTY
 7/1/2017 through 4/30/2018

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
2300	PUBLIC SAFETY FUND					
209	SHERIFF					
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	74,918.00	56,378.57	0.00	18,539.43	75.25
42-01-11-110	SALARIES AND WAGES	353,935.00	256,176.40	0.00	97,758.60	72.38
42-01-11-120	OVERTIME	45,096.00	30,439.31	0.00	14,656.69	67.50
42-01-11-140	EMPLOYER CONTRIBUTIONS	156,485.00	113,873.42	0.00	42,611.58	72.77
42-01-11-141	W. C. EMPLOYER CONTRIBUTIONS	10,901.00	7,531.29	0.00	3,369.71	69.09
	Total PERSONNEL SERVICES	641,335.00	464,398.99	0.00	176,936.01	72.41
42-01-11-200	SUPPLIES					
42-01-11-210	OFFICE SUPPLIES	400.00	525.14	0.00	-125.14	131.29
42-01-11-215	TOOLS AND EQUIPMENT	0.00	0.00	0.00	0.00	0.00
42-01-11-220	OPERATING SUPPLIES	561.00	598.29	0.00	-37.29	106.65
42-01-11-221	SOFTWARE	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
42-01-11-226	UNIFORMS	1,600.00	372.00	0.00	1,228.00	23.25
42-01-11-227	WEAPONS	0.00	0.00	0.00	0.00	0.00
42-01-11-230	REPAIR & MAINTENANCE SUPPLIES	4,740.00	3,403.91	0.00	1,336.09	71.81
42-01-11-231	GAS, OIL, FUEL & GREASE	17,869.00	17,457.79	0.00	411.21	97.70
42-01-11-232	TIRES	5,000.00	1,136.00	0.00	3,864.00	22.72
42-01-11-235	EQUIPMENT (NOT OUTLAY)	1,500.00	499.98	0.00	1,000.02	33.33
42-01-11-236	COMPUTER AND ITS HARDWARE	0.00	0.00	0.00	0.00	0.00
	Total SUPPLIES	31,670.00	23,993.11	0.00	7,676.89	75.76
42-01-11-300	PURCHASED SERVICES					

Expenditure Status Report
 GALLATIN COUNTY
 7/1/2017 through 4/30/2018

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
2300 PUBLIC SAFETY FUND						
209 SHERIFF						
42-01-11-312 POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-315 INTERNET SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-320 PRINTING AND DUPLICATING	0.00	0.00	0.00	0.00	0.00	0.00
42-01-11-345 TELEPHONE	4,088.00	4,909.60	4,909.60	0.00	-821.60	120.10
42-01-11-346 CELLULAR PHONES	4,240.00	5,018.14	5,018.14	0.00	-778.14	118.35
42-01-11-350 PROFESSIONAL SERVICES	0.00	379.00	379.00	0.00	-379.00	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	3,500.00	2,158.99	2,158.99	0.00	1,341.01	61.69
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	1,100.00	882.46	882.46	0.00	217.54	80.22
42-01-11-380 TRAINING	1,300.00	1,640.00	1,640.00	0.00	-340.00	126.15
Total PURCHASED SERVICES	14,228.00	14,988.19	14,988.19	0.00	-760.19	105.34
42-01-11-500 FIXED CHARGES						
42-01-11-513 LIABILITY INSURANCE ALLOCATED	13,295.00	16,247.00	16,247.00	0.00	-2,952.00	122.20
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	20,510.00	0.00	0.00	0.00	20,510.00	0.00
Total FIXED CHARGES	39,805.00	22,247.00	22,247.00	0.00	17,558.00	55.89
42-01-11-900 CAPITAL OUTLAY						
42-01-11-905 CAPITAL RESERVES	42,332.00	0.00	0.00	0.00	42,332.00	0.00
42-01-11-940 CAPITAL EXP. - MACHINERY & EQUIP.	79,395.00	10,794.06	10,794.06	0.00	68,600.94	13.60
Total CAPITAL OUTLAY	121,727.00	10,794.06	10,794.06	0.00	110,932.94	8.87
Total PUBLIC SAFETY FUND	848,765.00	536,421.35	536,421.35	0.00	312,343.65	63.20
Grand Total	848,765.00	536,421.35	536,421.35	0.00	312,343.65	63.20