

FY18 Budget Overview			
General Fund	Budgeted	Actual/Projected	Difference
Beginning Balance	\$ 597,183.00	\$ 492,798.00	\$ (104,385.00)
Revenues	\$ 4,358,012.00	\$ 4,360,285.00	\$ 2,273.00
Expenditures	\$ 4,309,191.00	\$ 4,226,191.00	\$ (83,000.00)
Surplus/(Deficit)	\$ 48,821.00	\$ 134,094.00	\$ 85,273.00
Ending Balance	\$ 646,004.00	\$ 626,892.00	\$ (19,112.00)
Reserve (15.59% end of FY17)	16.51%	16.04%	-0.47%

**Determination of Tax Revenue and Mill Levy Limitations**  
Section 15-10-420, MCA  
AGGREGATE OF ALL FUNDS /OR \_\_\_\_\_ FUND  
FYE JUNE 30, 2019 - Preliminary Calculation  
ENTITY NAME \_\_\_\_\_

Reference Line	Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> <u>NEW- PLEASE READ INSTRUCTIONS BEFORE ENTERING.</u>	\$ 2,204,888
(2)	Add: Current year inflation adjustment @ 0.82%	\$ 18,080
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> for Class 1 and 2 property, (net and gross proceeds) - <u>(enter as negative)</u> <u>NEW- PLEASE READ INSTRUCTIONS BEFORE ENTERING.</u>	\$ -
(4)	Adjusted ad valorem tax revenue	\$ 2,222,968
	<u>ENTERING TAXABLE VALUES</u>	
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation</i> <i>Information</i> form, line # 2	\$ 12,581,278
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 <u>(enter as negative)</u>	\$ (375,475)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)	\$ 12,205.803
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified</i> <i>Taxable Valuation Information</i> form, line # 3 <u>(enter as negative)</u>	\$ (380,348)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 <u>(enter as negative)</u>	\$ -
(10)	Adjusted Taxable value per mill	\$ 11,825.455
(11)	CURRENT YEAR calculated mill levy	187.98
(12)	CURRENT YEAR calculated ad valorem tax revenue	\$ 2,294,447
	<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>	
(13)	Enter total number of carry forward mills from prior year <u>FOR FY18 BUDGETS, PLEASE ENTER ONLY THE # OF MILLS LEFT BEHIND FROM FY17.</u> <u>NEW- PLEASE READ THE INSTRUCTIONS BEFORE ENTERING.</u>	0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills	187.98
(15)	Total current year authorized ad valorem tax revenue assessment	\$ 2,294,447
	<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>	
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	187.98
(17)	Total ad valorem tax revenue actually assessed in current year	\$ 2,294,447
	<u>RECAPITULATION OF ACTUAL:</u>	
(18)	Ad valorem tax revenue actually assessed	\$ 2,222,949
(19)	Ad valorem tax revenue actually assessed for newly taxable property	\$ 71,498
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)	\$ -
(21)	Total ad valorem tax revenue actually assessed in current year	\$ 2,294,447
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)	0.00

**CITY OF LIVINGSTON  
ANALYSIS OF CITY MILL VALUES & LEVIES  
FISCAL YEARS 2010 TO 2019**

MILL VALUES	Fiscal Year										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Mill Value Including TIF's	\$ 10,514	\$ 10,901	\$ 11,037	\$ 11,201	\$ 11,564	\$ 11,394	\$ 10,916	\$ 11,214	\$ 12,254	\$ 12,581	
Percentage Increase	3.8%	3.7%	1.2%	1.5%	3.2%	-1.47%	-4.20%	2.73%	9.28%	2.67%	
Mill Value Excluding TIF's	\$ 10,149	\$ 10,488	\$ 10,577	\$ 10,712	\$ 11,030	\$ 10,978	\$ 10,562	\$ 10,878	\$ 11,886	\$ 12,206	
Percentage Increase	2.7%	3.3%	0.8%	1.3%	3.0%	-0.5%	-3.8%	2.99%	9.27%	2.69%	
<b>MILL LEVIES SUBJECT TO LIMIT:</b>											
GENERAL	118.79	111.14	109.87	114.21	141.24	141.12	153.01	157.24	145.20	143.48	
COMP. LIAB INSURANCE	7.41	12.31	9.00	14.62	4.00	2.00	3.50	1.00	2.00	11.00	
PERS	2.87	5.98	4.50	4.67	4.50	4.50	5.50	6.15	5.55	6.00	
POLICE PENSION	8.08	8.00	10.70	8.29	7.25	7.25	6.75	8.55	7.90	9.50	
FIRE PENSION	8.93	5.56	8.51	6.47	7.00	7.00	5.00	7.10	7.90	7.50	
LIBRARY	9.23	9.23	9.23	7.00	7.00	7.00	7.00	7.00	7.00	5.50	
LIBRARY CAPITAL FUNDING	-	-	-	1.77	0.46	1.00	1.00	1.00	-	-	
SANITARIAN	2.72	2.72	3.00	3.00	-	-	-	-	-	-	
AMBULANCE	1.36	1.36	1.36	1.36	0.36	1.00	-	-	-	-	
AGGREGATE HEALTH INS	11.88	13.59	9.93	15.80	11.00	11.00	10.00	9.00	9.95	5.00	
<b>TOTAL MILL LEVIES SUBJECT TO LIMIT</b>	<b>171.27</b>	<b>169.89</b>	<b>166.10</b>	<b>177.19</b>	<b>182.81</b>	<b>181.87</b>	<b>191.76</b>	<b>197.04</b>	<b>185.50</b>	<b>187.98</b>	
<b>MILL LEVIES NOT SUBJECT TO MILL LEVY LIMIT</b>											
PERMISSIVE HEALTH INSURANCE	18.42	21.55	23.07	23.51	21.54	23.58	29.29	31.02	31.76	31.85	
<b>VOTED MILL LEVIES:</b>											
FIRE TRUCK GOB	2.43	2.46	2.46	-	-	-	-	-	-	-	
2000 FIRE TRUCK	3.64	3.68	4.18	3.18	3.18	3.00	2.75	3.25	2.80	3.00	
2016 FIRE TRUCK	-	-	-	-	-	-	-	4.50	4.80	4.80	
AMBULANCE	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
RR CROSSING	11.25	11.25	11.25	11.25	-	-	-	-	-	-	
<b>TOTAL VOTED LEVY</b>	<b>19.32</b>	<b>19.39</b>	<b>19.89</b>	<b>16.43</b>	<b>5.18</b>	<b>5.00</b>	<b>4.75</b>	<b>9.75</b>	<b>9.60</b>	<b>9.80</b>	
<b>TOTAL MILLS</b>	<b>209.01</b> 5.50%	<b>210.83</b> 0.87%	<b>209.06</b> -0.84%	<b>217.13</b> 3.86%	<b>209.53</b> -3.50%	<b>210.45</b> 0.44%	<b>225.80</b> 7.29%	<b>237.81</b> 5.32%	<b>226.86</b> -4.60%	<b>229.63</b> 1.22%	

Percentage increase in mill levy	1.2%
Percentage increase in Property Taxes Levied	3.9%
Maximum mill levy subject to limit	187.98
Recommended levy subject to limit	187.98
Allowable Mills not Levied	0.00
Actual value of mill	12,581
Allowable property taxes not levied	\$ -

**CITY OF LIVINGSTON  
ANALYSIS OF CITY MILL VALUES & LEVIES  
FISCAL YEARS 2010 TO 2019**

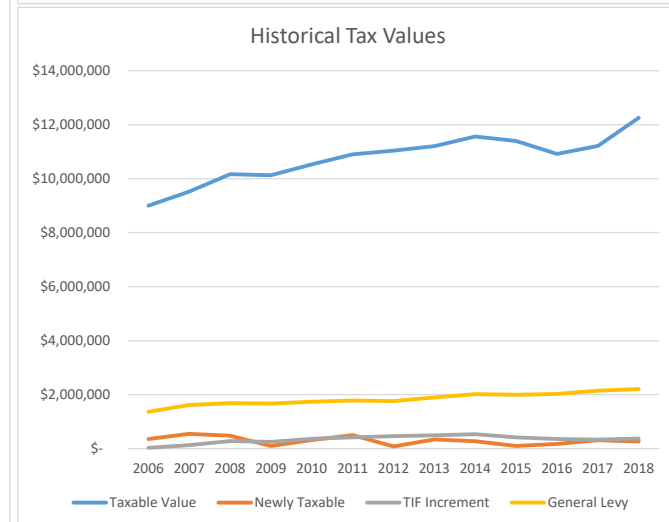
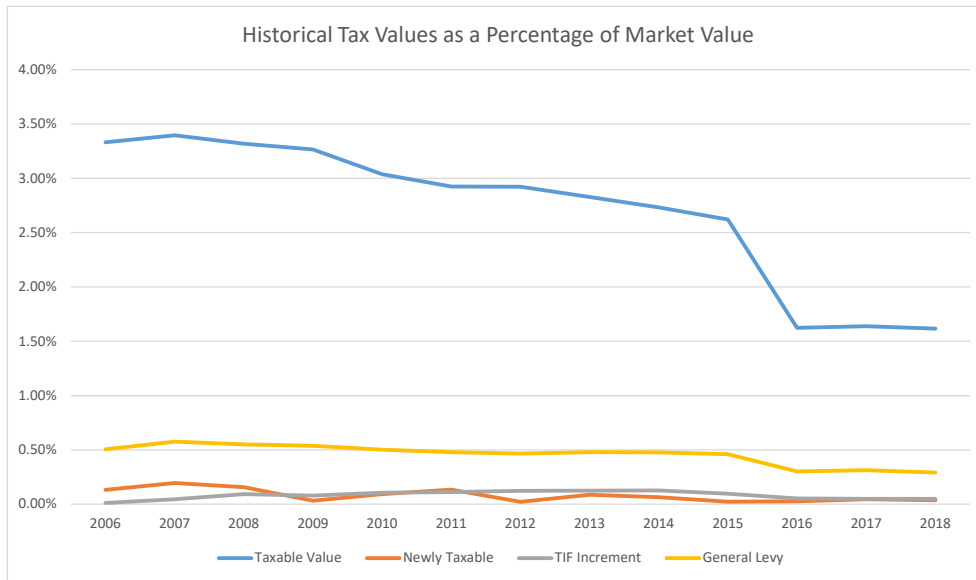
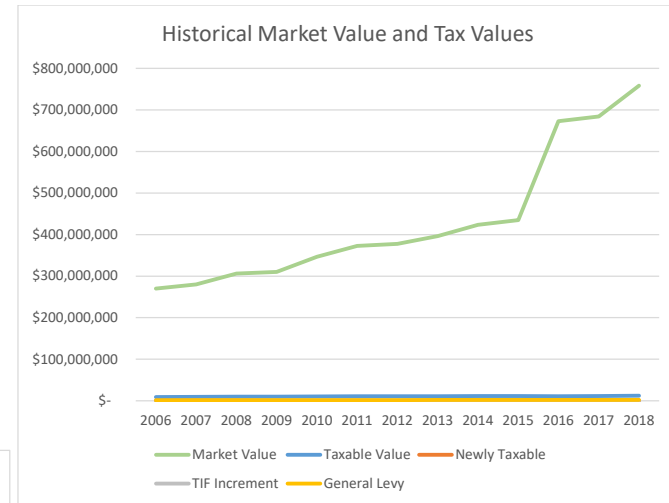
MILL VALUES	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Mill Value Including TIF's Percentage Increase	\$ 10,514 3.8%	\$ 10,901 3.7%	\$ 11,037 1.2%	\$ 11,201 1.5%	\$ 11,564 3.2%	\$ 11,394 -1.47%	\$ 10,916 -4.20%	\$ 11,214 2.73%	\$ 12,254 9.28%	\$ 12,581 2.67%
Mill Value Excluding TIF's Percentage Increase	\$ 10,149 2.7%	\$ 10,488 3.3%	\$ 10,577 0.8%	\$ 10,712 1.3%	\$ 11,030 3.0%	\$ 10,978 -0.5%	\$ 10,562 -3.8%	\$ 10,878 2.99%	\$ 11,886 9.27%	\$ 12,206 2.69%
<b>MILL LEVIES SUBJECT TO LIMIT:</b>										
GENERAL	1,205,600	1,165,636	1,162,095	1,223,418	1,557,864	1,549,215	1,616,123	1,710,386	1,725,899	1,751,317
COMP. LIAB INSURANCE	75,204	129,107	95,193	156,609	44,120	21,956	36,968	10,878	23,772	134,266
PERS	29,128	62,718	47,597	50,025	49,635	49,401	58,092	66,897	65,916	73,236
POLICE PENSION	82,004	83,904	113,174	88,802	79,967	79,591	71,295	93,003	93,899	115,957
FIRE PENSION	90,631	58,313	90,010	69,307	77,209	76,846	52,811	77,231	93,899	91,545
LIBRARY	93,675	96,804	97,626	74,984	77,209	76,846	73,935	76,143	83,202	67,133
LIBRARY CAPITAL FUNDING	-	-	-	18,960	5,074	10,978	10,562	10,878	-	-
SANITARIAN	27,605	28,527	31,731	32,136	-	-	-	-	-	-
AMBULANCE	13,803	14,264	14,385	14,568	3,971	10,978	-	-	-	-
AGGREGATE HEALTH INS	120,570	142,532	105,030	169,250	121,329	120,758	105,622	97,898	118,266	61,030
<b>TOTAL MILL LEVIES SUBJECT TO LIMIT</b>	<b>1,738,219</b>	<b>1,781,806</b>	<b>1,756,840</b>	<b>1,898,059</b>	<b>2,016,377</b>	<b>1,996,569</b>	<b>2,025,409</b>	<b>2,143,312</b>	<b>2,204,853</b>	<b>2,294,484</b>
<b>MILL LEVIES NOT SUBJECT TO MILL LEVY LIMIT</b>										
PERMISSIVE HEALTH INSURANCE	186,945	226,016	244,011	251,839	237,584	258,861	309,367	337,422	389,197	400,714
<b>VOTED MILL LEVIES:</b>										
FIRE TRUCK GOB	24,662	25,800	26,019	-	-	-	-	-	-	-
2000 FIRE TRUCK	36,942	38,596	44,212	34,064	35,075	32,934	29,046	35,352	33,281	36,618
2016 FIRE TRUCK	-	-	-	-	-	-	-	48,949	57,053	58,589
AMBULANCE	20,298	20,976	21,154	21,424	22,060	21,956	21,124	21,755	23,772	24,412
RR CROSSING	114,176	117,990	118,991	120,510	-	-	-	-	-	-
<b>TOTAL VOTED LEVY</b>	<b>196,079</b>	<b>203,362</b>	<b>210,377</b>	<b>175,998</b>	<b>57,135</b>	<b>54,890</b>	<b>50,170</b>	<b>106,056</b>	<b>114,106</b>	<b>119,619</b>
<b>TOTAL MILLS</b>	<b>2,121,242</b>	<b>2,211,185</b>	<b>2,211,228</b>	<b>2,325,897</b>	<b>2,311,096</b>	<b>2,310,320</b>	<b>2,384,947</b>	<b>2,586,790</b>	<b>2,708,155</b>	<b>2,814,816</b>



Mill Value Comparison						
	FY18		FY19		Difference	
Mill Value (Without TIF)	\$	11,622.00	\$	12,206.00	\$	584.00
Full Mill Value	\$	12,254.00	\$	12,581.00	\$	327.00
Mills Subject to Limit	185.5	\$ 2,155,881.00	187.98	\$ 2,294,483.88	2.48	\$ 138,602.88
Mills to General Fund	145.2	\$ 1,687,514.40	143.48	\$ 1,751,316.88	-1.72	\$ 63,802.48
Permissive Health Insurance	31.76	\$ 389,187.04	31.85	\$ 388,761.10	0.09	\$ (425.94)
Voted Mills	9.6	\$ 117,638.40	9.8	\$ 119,618.80	0.2	\$ 1,980.40

General Fund Comparison			
	FY18	FY19	Difference
Beginning Balance	\$ 597,183.00	\$ 626,892.00	\$ 29,709.00
Revenues	\$ 4,358,012.00	\$ 4,298,309.00	\$ (59,703.00)
Expenditures	\$ 4,309,191.00	\$ 4,277,572.00	\$ (31,619.00)
Surplus/(Deficit)	\$ 48,821.00	\$ 20,737.00	\$ (28,084.00)
Ending Balance	\$ 646,004.00	\$ 647,629.00	\$ 1,625.00
Reserve	16.51%	17.09%	0.58%

Tax History					
Fiscal Year	Market Value	Taxable Value	Newly		General Levy
			Taxable	TIF Increment	
2006	\$ 270,057,755	\$ 8,998,287	\$ 354,298	\$ 30,227	\$ 1,363,136
2007	\$ 280,237,462	\$ 9,516,620	\$ 545,816	\$ 126,417	\$ 1,612,545
2008	\$ 306,428,791	\$ 10,167,015	\$ 479,893	\$ 281,898	\$ 1,687,172
2009	\$ 310,180,729	\$ 10,128,189	\$ 100,998	\$ 248,028	\$ 1,665,768
2010	\$ 346,653,498	\$ 10,526,188	\$ 318,126	\$ 366,146	\$ 1,738,219
2011	\$ 372,719,664	\$ 10,901,046	\$ 499,229	\$ 412,993	\$ 1,781,806
2012	\$ 377,761,961	\$ 11,037,390	\$ 80,869	\$ 459,591	\$ 1,756,840
2013	\$ 396,161,276	\$ 11,201,585	\$ 342,937	\$ 489,743	\$ 1,898,059
2014	\$ 423,354,775	\$ 11,563,751	\$ 273,428	\$ 533,844	\$ 2,016,377
2015	\$ 434,670,370	\$ 11,394,849	\$ 99,883	\$ 416,588	\$ 1,996,569
2016	\$ 672,756,494	\$ 10,916,018	\$ 172,710	\$ 353,810	\$ 2,025,409
2017	\$ 684,291,493	\$ 11,214,161	\$ 312,276	\$ 336,611	\$ 2,143,312
2018	\$ 758,381,947	\$ 12,254,304	\$ 263,874	\$ 368,113	\$ 2,204,853



## **Relieving Pressure from the General Fund**

There are few options to increase revenue in the General Fund. As the dynamic from the charts on the previous page shows, the tax increases in relation to property value will not maintain pace with inflation. Last year the budget was balanced with staff cuts and either further staff cuts or reduction in services will be required to keep the General Fund solvent unless strategies are employed that either increase revenue or shift cost away from the General Fund. There are possibilities in the short, medium and long term to mitigate this problem, but each will have its own challenges.

### **Short Term: Creation of Additional Special Districts**

Special Districts can be created to remove operations and maintenance cost from the General Fund and fund them with an assessment on that district. An example would be to create a Parks District that could fund parks and trails maintenance, the splash park, the swimming pool, roaming crew salaries, etc. An assessment for the amount required for these items would be a separate assessment on property taxes similar to the Lights Maintenance District and the Streets Maintenance District. This would ensure that parks, trails, and other services for the community would not be cut due to General Fund constraints as they would have their own funding source while simultaneously freeing up dollars in the General Fund. Other district options are a Tree District, Storm Drainage District, or Cemetery District. MCA Code 7-11-10 governs Special Districts.

### **Medium Term: Local Option Motor Fuel Excise Tax**

This option provides the only method currently available to Park County to shift a portion of the tax burden for infrastructure from residents to tourists. The local option gas tax provides a method for counties to add a 1-2 cent tax to all motor fuel sold in Park County. These funds are required to be spent on construction or repair of public roads. This method can only be enacted through the County Commission.

### **Long Term: Gateway Tax Authority**

A Gateway Tax is a new proposal to the state legislature that would allow counties and municipalities to institute a sales tax similar to the resort tax in targeted areas of counties that border National Parks. This would provide a more flexible revenue stream to meet the needs of the community. Park County will be testifying in front of the Local Government Interim Committee in July.

## **Accounting Changes Prior to Developing the FY19 Budget**

### **Dispatch:**

#### **Required Reserve: (\$50,376 Decrease in General Fund Expenses)**

In previous years, the transfer from the general fund to dispatch was considered an operating expense of the general fund. The amount of this transfer is \$302,197 resulting in an additional reserve requirement of \$50,376. Because this is a city/county fund and operating in nature it was more appropriate to require the fund to carry its own reserve balance with a proportionate share being contributed by the county.

#### **Dispatch Health Insurance: (\$13,897 Decrease in General Fund Expenses)**

Dispatch health insurance premiums, above what can be collected as part of the permissive health insurance levy, were being paid by the city. Currently the permissive health insurance levy covers 67% of insurance paid for employees. The remaining 33% must be supported by the city's general levy. Total insurance premiums for dispatch in FY19 are budgeted at \$84,996. \$27,794 of this is supported by the general mill levy with \$0 in contributions coming from the county. This cost should be split 50/50 between the city and the county to align with the City/County Compact.

### **Roaming Crew**

#### **Roaming Crew Allocation: (\$30,506 Decrease in General Fund Revenue)**

There is an administrative cost allocation specific to the roaming crew in which a portion of the roaming crew wages are allocated to other public works departments. In previous year, 35% of roaming crew wages were allocated to other funds. This year, that number was decreased to 25% resulting in lost revenue of \$30,506 in the general fund.

### **Administrative Cost Allocation**

#### **Administrative Cost Allocation Update: (\$45,587 Increase in General Fund Revenue)**

The administrative cost allocation was updated to exclude the cost for general services in determining the portion of administrative costs to maintain in the general fund. It was determined that the administrative cost should be allocated based on support to departments such as building, planning, law enforcement, fire, EMS, and public works. This resulted in an increase of administrative costs revenue of \$45,587.

### **Fire/EMS**

#### **Personnel Fund Assignment: (\$71,576 Reduction in General Fund Expenses)**

In previous years, certain Fire/EMS employees were assigned to the general or ambulance fund for accounting purposes outside of how they actually spent their time. Six employees were designated as "Ambulance" and 8 were "Fire." This year, wages for these employees were split evenly between Fire and Ambulance as they support both areas equally. This resulted in approximately \$71,576 in reduced expenditures in the general fund.

**Overall Effect on the General Fund: \$150,930 Increase in Funds**



Cuts by Staff	
Finance Vehicle Allowance	\$ 1,200.00
Legal Professional Services	\$ 10,000.00
HR Professional Services	\$ 3,000.00
PW Internet to PW Accounts	\$ 7,680.00
Police Overtime	\$ 10,000.00
Cemetery Building	\$ 25,000.00
Miles Park Improvements	\$ 8,000.00
PW Vehicle	\$ 12,500.00
Tree Maintenance	\$ 2,000.00
Splash Park Feature	\$ 10,000.00
Flail Mower	\$ 10,000.00
Audit Moved to Sewer	\$ 4,000.00
<b>Total Cuts</b>	<b>\$ 103,380.00</b>

## Budget Options for FY19

**Option A**

**Adopt budget as presented, funding MSU Economic Development Agent at \$25,000 or 1/2 of City's normal contribution.**

Beginning Fund Balance	\$ 626,892	
Revenues	4,298,309	
Less Expenditures:		
Operating Expenditures	(3,789,475)	
Non-operating Expenditures	<u>(488,097)</u>	
Total Expenditures	<u>(4,277,572)</u>	
Ending Fund Balance	<u>\$ 647,629</u>	17.09%
Fund Balance Required (16.67%)		
Percent of Operating Expenditures	\$ 631,579	
Fund Balance Over/(Short)	\$ 16,050	

**Option B****Close pool**

Decrease in pool revenue	(40,000)	
Decrease in pool expenditures	103,396	
Increase contribution to MSU	<u>(23,954)</u>	
Ending Fund Balance	\$ 687,071	18.13%
Fund Balance Over/(Short)	\$ 55,492	

**Option C****Cut Finance/Admin Assistance Split**

Decrease in accounting expenditures	38,315	
Increase contribution to MSU	<u>(23,954)</u>	
Ending Fund Balance	\$ 661,990	17.47%
Fund Balance Over/(Short)	\$ 30,411	

Fund	Org	Account	Object	Account Description	Object Description	FY 18 Budget	FY 19 Budget	Changes	Budget	% Change	Description/Comments
<b>Revenues</b>											
1000		311010		REAL PROPERTY TAXES		1,725,241	1,701,761	49,556	1,751,317	1.51%	
1000		311021		MOBILE HOME TAXES		3,000	3,000		3,000	0.00%	
1000		311022		PERSONAL PROPERTY TAXES		10,000	12,000		12,000	20.00%	
1000		312000		PEN & INT ON DELINQ TAXES		4,500	4,500		4,500	0.00%	
1000		314140		1/2 PERCENT VEHICLE TAX		210,000	215,000		215,000	2.38%	
1000		322015		CATERING/ALCOHOL		650	650		650	0.00%	
1000		322020		GENERAL BUSINESS		67,500	63,000		63,000	-6.67%	
1000		322021		CABLE TV/FRANCHISE		80,000	76,000		76,000	-5.00%	
1000		323000		NON-BUS LIC AND PERMITS		50	50		50	0.00%	
1000		323010		BUILDING & RELATED PERM		95,000	95,000	5,000	100,000	5.26%	
1000		323030		DOG LICENSES		25,000	23,000		23,000	-8.00%	
1000		323032		CAT LICENSE FEE		500	500		500	0.00%	
1000		323035		ANIMAL BOARDING FEES		500	500		500	0.00%	
1000		331184		SCHOOL DIST/INTERGOVT		20,000	20,000		20,000	0.00%	
1000		334010		GRANT MONEY		90,000	-		-	-100.00%	
1000		335074		LIVE CARD TABLE-FEES/LIC		550	150		150	-72.73%	
1000		335076		VIDEO POKER LICENSE FEE		17,500	18,000		18,000	2.86%	
1000		335230		STATE ENTITLEMENT FUNDS		1,102,302	1,107,300		1,107,300	0.45%	
1000		341009		SALE OF FIXED ASSETS		-	5,000		5,000	0.00%	
1000		341010		SALE OF MAPS AND PUBLICAT		500	500		500	0.00%	
1000		341011		SALE OF MISC ITEMS		600	600		600	0.00%	
1000		341013		NSF CHECK CHARGES		500	-		-	-100.00%	
1000		341030		COURT COSTS		2,000	-		-	-100.00%	
1000		341070		PLANNING FEES		2,500	3,500		3,500	40.00%	
1000		342010		WRECKER/STORAGE FEES		300	500		500	66.67%	
1000		342013		SVO REGISTRATION FEES		300	-		-	-100.00%	
1000		343015		PARKING PERMITS		400	600		600	50.00%	
1000		343320		SALE OF CEMETERY PLOTS		2,500	2,500		2,500	0.00%	
1000		343341		GRAVE OPENINGS		2,000	2,000		2,000	0.00%	
1000		343342		CREMATIONS		5,000	5,000		5,000	0.00%	
1000		343360		WEED CONTROL CHARGES/TAX		2,000	2,000		2,000	0.00%	
1000		344010		ANIMAL CONTROL		1,500	1,500		1,500	0.00%	
1000		346010		RECREATION PROGRAM REVENUE		-	60,000		60,000	0.00%	
1000		346030		SWIMMING POOL FEES		37,500	40,000		40,000	6.67%	
1000		346031		POP MACHINE		350	350		350	0.00%	
1000		346032		REC CONSESSION REVENUE		-	2,500		2,500	0.00%	
1000		351033		PARKING		30,000	30,000	(10,000)	20,000	-33.33%	
1000		351036		TIME PAYMENTS		60,000	60,000		60,000	0.00%	
1000		351037		POLICE DEPARTMENT FINES		23,000	28,000		28,000	21.74%	
1000		351039		CITY ATTORNEY FINES REV		3,000	-		-	-100.00%	
1000		351043		PARKING FINES/COLLECTION RECOVERY		1,500	1,500		1,500	0.00%	
1000		361000		RENT/LEASES		13,500	13,500		13,500	0.00%	
1000		361020		RECREATIONAL DEPT REVENUE		60,000	-		-	-100.00%	
1000		361021		RECREATIONAL FACILITIES RENT		-	3,000		3,000	0.00%	

Fund	Org	Account	Object	Account Description	Object Description	FY 18 Budget	FY 19 Budget	Changes	Budget	% Change	Description/Comments
1000		365041		HISTORIC PRES GRANT FUNDS		5,500	5,500		5,500	0.00%	
1000		371010		INTEREST & DIVIDEND EARNINGS		3,000	2,500		2,500	-16.67%	
1000		383006		TRANSFER IN FROM FUND		14,556	-		-	-100.00%	
1000		383060		CEMETERY PERMANENT MAINT		3,500	3,400		3,400	-2.86%	
1000		396000		OTHER/OFFICE OVERHEAD		630,213	639,392		639,392	1.46%	
						<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	
						4,358,012	4,253,753	44,556	4,298,309		

Fund	Org	Account	Object	Account Description	Object Description	FY 18 Budget	FY 19 Budget	Changes	Budget	% Change	Description/Comments
<b>Expenditures</b>											
1000	101	410130	110	CITY COMMISSION	SALARIES AND WAGES	21,600	21,600		21,600	0.00%	
1000	101	410130	142	CITY COMMISSION	WORKERS' COMPENSATION	83	100		100	20.48%	
1000	101	410130	144	CITY COMMISSION	F.I.C.A.	1,339	1,339		1,339	0.00%	
1000	101	410130	151	CITY COMMISSION	MEDICARE	313	313		313	0.00%	
1000	101	410130	200	CITY COMMISSION	SUPPLIES	250	250		250	0.00%	
1000	101	410130	331	CITY COMMISSION	LEGAL NOTICES	4,000	4,000		4,000	0.00%	
1000	101	410130	332	CITY COMMISSION	LEAGUE DUES	2,325	2,400		2,400	3.23%	
1000	101	410130	333	CITY COMMISSION	MEMBER/REGISTRATION FEES	300	1,800		1,800	500.00%	Includes Agenda Pal and Chamber Dues
1000	101	410130	337	CITY COMMISSION	CODE BOOK UPDATES	1,000	1,000		1,000	0.00%	
1000	101	410130	339	CITY COMMISSION	CHAMBER OF COMMERCE	250	-		-	-100.00%	
1000	101	410130	350	CITY COMMISSION	PROFESSIONAL SERVICES	200	200		200	0.00%	
1000	101	410130	351	CITY COMMISSION	LEGAL SERVICES/PROF SERV	150	150		150	0.00%	
1000	101	410130	368	CITY COMMISSION	R&M-COMPUTER/OFFICE MACH	2,808	7,200		7,200	156.41%	IT Support
1000	101	410130	370	CITY COMMISSION	TRAVEL/LODGING/MEALS	500	500		500	0.00%	
		<b>101 Total</b>				35,118	40,852	-	40,852		
1000	102	410360	110	CITY JUDGE	SALARIES AND WAGES	77,293	78,367		78,367	1.39%	
1000	102	410360	141	CITY JUDGE	UNEMPLOYMENT INSURANCE	138	143		143	3.62%	
1000	102	410360	142	CITY JUDGE	WORKERS' COMPENSATION	1,528	1,651		1,651	8.05%	
1000	102	410360	144	CITY JUDGE	F.I.C.A.	4,792	4,859		4,859	1.40%	
1000	102	410360	151	CITY JUDGE	MEDICARE	1,121	1,136		1,136	1.34%	
1000	102	410360	200	CITY JUDGE	SUPPLIES	1,000	1,500		1,500	50.00%	
1000	102	410360	334	CITY JUDGE	PUBLIC RELATION SUB/DUES	200	200		200	0.00%	
1000	102	410360	368	CITY JUDGE	R&M-COMPUTER/OFFICE MACH	1,800	-		-	-100.00%	
1000	102	410360	370	CITY JUDGE	TRAVEL/LODGING/MEALS	1,000	1,500		1,500	50.00%	
1000	102	410360	380	CITY JUDGE	TRAINING SERVICES	2,000	2,000		2,000	0.00%	
1000	102	410360	390	CITY JUDGE	JURY FEES	1,000	1,000		1,000	0.00%	
		<b>102 Total</b>				91,872	92,356	-	92,356		
1000	103	410400	110	CITY MANAGER	SALARIES AND WAGES	109,166	120,041		120,041	9.96%	
1000	103	410400	130	CITY MANAGER	VEHICLE ALLOWANCE	3,600	3,600		3,600	0.00%	
1000	103	410400	141	CITY MANAGER	UNEMPLOYMENT INSURANCE	552	556		556	0.72%	
1000	103	410400	142	CITY MANAGER	WORKERS' COMPENSATION	473	574		574	21.35%	
1000	103	410400	144	CITY MANAGER	F.I.C.A.	7,611	7,666		7,666	0.72%	
1000	103	410400	151	CITY MANAGER	MEDICARE	1,780	1,793		1,793	0.73%	
1000	103	410400	190	CITY MANAGER	MOVING EXPENSE	10,000	-		-	-100.00%	
1000	103	410400	200	CITY MANAGER	SUPPLIES	-	500		500	0.00%	
1000	103	410400	312	CITY MANAGER	PUBLIC RELATIONS	-	1,300		1,300	0.00%	
1000	103	410400	333	CITY MANAGER	MEMBER/REGISTRATION FEES	2,000	2,000		2,000	0.00%	
1000	103	410400	350	CITY MANAGER	PROFESSIONAL SERVICES	5,000	5,000		5,000	0.00%	
1000	103	410400	368	CITY MANAGER	R&M-COMPUTER/OFFICE MACH	2,808	1,440		1,440	-48.72%	
1000	103	410400	370	CITY MANAGER	TRAVEL/LODGING/MEALS	1,000	1,000		1,000	0.00%	
1000	103	410400	380	CITY MANAGER	TRAINING SERVICES	500	500		500	0.00%	
1000	103	410400	824	CITY MANAGER	OUTSIDE ENTITY SUPPORT	66,454	5,000	35,000	40,000	-39.81%	1/2 Year of MSU Economic Development Spay Nueter Clinic Prospera

Fund	Org	Account	Object	Account Description	Object Description	FY 18 Budget	FY 19 Budget	Changes	Budget	% Change	Description/Comments
<b>103 Total</b>						210,944	150,970	35,000	185,970		
1000	104	410530	335	AUDITING	INDEPENDENT AUDITS	16,000	24,000	(4,000)	20,000	25.00%	Federal Audit \$4000 GASB 75 Actuarial Report \$3500
1000	104	410540	110	FINANCE OFFICER	SALARIES AND WAGES	66,000	67,325		67,325	2.01%	
1000	104	410540	141	FINANCE OFFICER	UNEMPLOYMENT INSURANCE	297	303		303	2.02%	
1000	104	410540	142	FINANCE OFFICER	WORKERS' COMPENSATION	751	923		923	22.90%	
1000	104	410540	144	FINANCE OFFICER	F.I.C.A.	4,092	4,174		4,174	2.00%	
1000	104	410540	151	FINANCE OFFICER	MEDICARE	957	976		976	1.99%	
1000	104	410540	210	FINANCE OFFICER	OFFICE SUPPLIES	100	100	(100)	-	-100.00%	
1000	104	410540	333	FINANCE OFFICER	MEMBER REGISTRATION FEES	750	1,000		1,000	33.33%	
1000	104	410540	350	FINANCE OFFICER	PROFESSIONAL SERVICES	100	100	(100)	-	-100.00%	
1000	104	410540	368	FINANCE OFFICER	R&M-COMPUTER/OFFICE MACH	936	1,440		1,440	53.85%	
1000	104	410540	370	FINANCE OFFICER	TRAVEL/LODGING/MEALS	250	3,000		3,000	1100.00%	
1000	104	410540	380	FINANCE OFFICER	TRAINING SERVICES	-	2,000		2,000	0.00%	
1000	104	410550	110	ACCOUNTING	SALARIES AND WAGES	71,816	73,568		73,568	2.44%	
1000	104	410550	120	ACCOUNTING	OVERTIME	1,000	1,000		1,000	0.00%	
1000	104	410550	130	ACCOUNTING	VEHICLE ALLOWANCE	1,500	1,500	(1,200)	300	-80.00%	
1000	104	410550	141	ACCOUNTING	UNEMPLOYMENT INSURANCE	334	337		337	0.90%	
1000	104	410550	142	ACCOUNTING	WORKERS' COMPENSATION	845	1,027		1,027	21.54%	
1000	104	410550	144	ACCOUNTING	F.I.C.A.	4,608	4,642		4,642	0.74%	
1000	104	410550	151	ACCOUNTING	MEDICARE	1,078	1,086		1,086	0.74%	
1000	104	410550	210	ACCOUNTING	OFFICE SUPPLIES	75	75	(75)	-	-100.00%	
1000	104	410550	212	ACCOUNTING	COMPUTER SUPPLIES	250	250		250	0.00%	
1000	104	410550	333	ACCOUNTING	MEMBER REGISTRATION FEES	150	150		150	0.00%	
1000	104	410550	368	ACCOUNTING	R&M-COMPUTER/OFFICE MACH	1,872	1,440		1,440	-23.08%	
1000	104	410550	370	ACCOUNTING	TRAVEL/LODGING/MEALS	600	600		600	0.00%	
1000	104	410550	380	ACCOUNTING	TRAINING SERVICES	750	750		750	0.00%	
1000	104	410550	630	ACCOUNTING	PAYING AGENT FEES/SER CHG	5,000	5,000		5,000	0.00%	
<b>104 Total</b>						180,111	196,766	(5,475)	191,291		
1000	105	410600	330	ELECTIONS	PURCHASED SERVICES/TAXES	15,000	-		-	-100.00%	
<b>105 Total</b>						15,000	-	-	-		
1000	106	411030	110	PLANNER	SALARIES AND WAGES	104,818	64,570		64,570	-38.40%	
1000	106	411030	120	PLANNER	OVERTIME	750	750		750	0.00%	
1000	106	411030	141	PLANNER	UNEMPLOYMENT INSURANCE	475	294		294	-38.11%	
1000	106	411030	142	PLANNER	WORKERS' COMPENSATION	1,801	2,063		2,063	14.55%	
1000	106	411030	144	PLANNER	F.I.C.A.	6,545	4,050		4,050	-38.12%	
1000	106	411030	151	PLANNER	MEDICARE	1,531	947		947	-38.15%	
1000	106	411030	200	PLANNER	SUPPLIES	2,000	2,000		2,000	0.00%	
1000	106	411030	220	PLANNER	OPERATING SUPPLIES	500	500		500	0.00%	
1000	106	411030	320	PLANNER	PRINTING/DUPLICATING	500	300		300	-40.00%	
1000	106	411030	331	PLANNER	LEGAL NOTICES	500	500		500	0.00%	
1000	106	411030	341	PLANNER	UTILITIES-GAS/ELECTRIC	2,500	2,500		2,500	0.00%	
1000	106	411030	343	PLANNER	UTILITIES-PHONES	900	300		300	-66.67%	
1000	106	411030	347	PLANNER	CELLULAR PHONE	200	200		200	0.00%	
1000	106	411030	349	PLANNER	HISTORIC PRESERVATION COM	5,000	5,000		5,000	0.00%	

Fund	Org	Account	Object	Account Description	Object Description	FY 18 Budget	FY 19 Budget	Changes	Budget	% Change	Description/Comments
1000	106	411030	368	PLANNER	R&M-COMPUTER/OFFICE MACH	1,872	1,440		1,440	-23.08%	
1000	106	411030	393	PLANNER	WEED CONTROL	1,000	1,000		1,000	0.00%	
1000	106	411030	394	PLANNER	INTERFUND GOVERNMENTAL SU	44,100	44,100		44,100	0.00%	Park County GIS
<b>106 Total</b>						174,992	130,514	-	130,514		
1000	107	411100	110	CITY ATTORNEY	SALARIES AND WAGES	113,958	115,667		115,667	1.50%	
1000	107	411100	141	CITY ATTORNEY	UNEMPLOYMENT INSURANCE	513	521		521	1.56%	
1000	107	411100	142	CITY ATTORNEY	WORKERS' COMPENSATION	439	537		537	22.32%	
1000	107	411100	144	CITY ATTORNEY	F.L.C.A.	7,065	7,171		7,171	1.50%	
1000	107	411100	151	CITY ATTORNEY	MEDICARE	1,652	1,677		1,677	1.51%	
1000	107	411100	200	CITY ATTORNEY	SUPPLIES	250	250		250	0.00%	
1000	107	411100	333	CITY ATTORNEY	MEMBER-REGISTRATION FEES	400	400		400	0.00%	
1000	107	411100	334	CITY ATTORNEY	PUBLIC RELATION SUB/DUES	3,500	3,500		3,500	0.00%	
1000	107	411100	350	CITY ATTORNEY	PROFESSIONAL SERVICES	5,000	25,000	(10,000)	15,000	200.00%	
1000	107	411100	368	CITY ATTORNEY	R&M-COMPUTER/OFFICE MACH	1,872	2,880		2,880	53.85%	
1000	107	411100	370	CITY ATTORNEY	TRAVEL/LODGING/MEALS	2,000	2,000		2,000	0.00%	
1000	107	411100	380	CITY ATTORNEY	TRAINING SERVICES	500	750	450	1,200	140.00%	
<b>107 Total</b>						137,149	160,353	(9,550)	150,803		
1000	109	410450	255	ADMINISTRATIVE SERVICES - HR	SAFETY & RISK MANAGEMENT	2,000	1,000		1,000	-50.00%	
1000	109	410450	333	ADMINISTRATIVE SERVICES - HR	MEMBER/REGISTRATION FEES	250	1,500		1,500	500.00%	
1000	109	410450	350	ADMINISTRATIVE SERVICES - HR	PROFESSIONAL SERVICES	8,000	8,500	(3,000)	5,500	-31.25%	
1000	109	410450	368	ADMINISTRATIVE SERVICES - HR	R&M-COMPUTER/OFFICE MACH	-	1,440		1,440	0.00%	
1000	109	460442	231	CIVIC CENTER ADMIN	REP & MAINT SUPPLIES	2,000	22,700		22,700	1035.00%	Combined with 1000.155.460442.231 Cleaning contract \$19,200
1000	109	460442	341	CIVIC CENTER ADMIN	UTILITIES-GAS/ELECTRIC	-	13,000		13,000	0.00%	Combined with 1000.155.460442.341
1000	109	460442	361	CIVIC CENTER ADMIN	REP & MAINT-GENERAL	-	3,500		3,500	0.00%	Recoat gym floor
1000	109	460442	368	CIVIC CENTER ADMIN	R&M-COMPUTER/OFFICE MACH	8,424	-		-	-100.00%	
1000	109	460442	924	CIVIC CENTER ADMIN	BUILDING IMPROV	-	6,000		6,000	0.00%	
1000	109	460445	110	SWIMMING POOL AND SPLASH PAF	SALARIES AND WAGES	39,510	37,050		37,050	-6.23%	
1000	109	460445	120	SWIMMING POOL AND SPLASH PAF	OVERTIME	500	750		750	50.00%	
1000	109	460445	141	SWIMMING POOL AND SPLASH PAF	UNEMPLOYMENT INSURANCE	180	170		170	-5.56%	
1000	109	460445	142	SWIMMING POOL AND SPLASH PAF	WORKERS' COMPENSATION	2,072	2,364		2,364	14.09%	
1000	109	460445	144	SWIMMING POOL AND SPLASH PAF	F.L.C.A.	2,481	2,344		2,344	-5.52%	
1000	109	460445	151	SWIMMING POOL AND SPLASH PAF	MEDICARE	580	548		548	-5.52%	
1000	109	460445	220	SWIMMING POOL AND SPLASH PAF	OPERATING SUPPLIES	500	1,000		1,000	100.00%	
1000	109	460445	226	SWIMMING POOL AND SPLASH PAF	RECREATION SUPPLIES	-	250		250	0.00%	
1000	109	460445	231	SWIMMING POOL AND SPLASH PAF	REP & MAINT SUPPLIES	-	250		250	0.00%	
1000	109	460445	316	SWIMMING POOL AND SPLASH PAF	INSTRUCTOR/OFFICIAL FEES	-	750		750	0.00%	
1000	109	460445	380	SWIMMING POOL AND SPLASH PAF	TRAINING SERVICES	1,000	2,500		2,500	150.00%	
1000	109	460449	110	ADMINISTRATIVE SERVICES ADMI	SALARIES AND WAGES	129,450	136,397		136,397	5.37%	
1000	109	460449	120	ADMINISTRATIVE SERVICES ADMI	OVERTIME	2,000	3,500		3,500	75.00%	
1000	109	460449	141	ADMINISTRATIVE SERVICES ADMI	UNEMPLOYMENT INSURANCE	592	630		630	6.42%	
1000	109	460449	142	ADMINISTRATIVE SERVICES ADMI	WORKERS' COMPENSATION	3,849	6,001		6,001	55.91%	
1000	109	460449	144	ADMINISTRATIVE SERVICES ADMI	F.L.C.A.	8,150	8,674		8,674	6.43%	
1000	109	460449	151	ADMINISTRATIVE SERVICES ADMI	MEDICARE	1,906	2,028		2,028	6.40%	
1000	109	460449	220	ADMINISTRATIVE SERVICES ADMI	OPERATING SUPPLIES	2,000	2,000		2,000	0.00%	

Fund	Org	Account	Object	Account Description	Object Description	FY 18 Budget	FY 19 Budget	Changes	Budget	% Change	Description/Comments
1000	109	460449	226	ADMINISTRATIVE SERVICES	ADMI RECREATION SUPPLIES	10,000	12,000		12,000	20.00%	
1000	109	460449	316	ADMINISTRATIVE SERVICES	ADMI INSTRUCTOR/OFFICIAL FEES	10,000	10,000		10,000	0.00%	
1000	109	460449	320	ADMINISTRATIVE SERVICES	ADMI PRINTING/DUPLICATING	500	1,750		1,750	250.00%	
1000	109	460449	331	ADMINISTRATIVE SERVICES	ADMI LEGAL NOTICES	300	300	(300)	-	-100.00%	
1000	109	460449	333	ADMINISTRATIVE SERVICES	ADMI MEMBER/REGISTRATION FEES	-	300		300	0.00%	
1000	109	460449	336	ADMINISTRATIVE SERVICES	ADMI ADVERTISING	500	500		500	0.00%	
1000	109	460449	343	ADMINISTRATIVE SERVICES	ADMI UTILITIES-PHONES	1,000	-		-	-100.00%	
1000	109	460449	346	ADMINISTRATIVE SERVICES	ADMI INTERNET SERVICE	-	2,500		2,500	0.00%	
1000	109	460449	347	ADMINISTRATIVE SERVICES	ADMI CELLULAR PHONE	2,750	2,750		2,750	0.00%	
1000	109	460449	350	ADMINISTRATIVE SERVICES	ADMI PROFESSIONAL SERVICES	1,500	1,000		1,000	-33.33%	
1000	109	460449	368	ADMINISTRATIVE SERVICES	ADMI R&M-COMPUTER/OFFICE MACH	1,500	4,380		4,380	192.00%	
1000	109	460449	370	ADMINISTRATIVE SERVICES	ADMI TRAVEL/LODGING/MEALS	750	500		500	-33.33%	
1000	109	460449	380	ADMINISTRATIVE SERVICES	ADMI TRAINING SERVICES	500	750		750	50.00%	
1000	109	460449	530	ADMINISTRATIVE SERVICES	ADMI BUILDING & OFFICE RENTAL	-	2,500		2,500	0.00%	
<b>109 Total</b>						244,744	304,076	(3,300)	300,776		
1000	121	411230	231	FACILITY MAINTENANCE	REP & MAINT SUPPLIES	3,500	3,500		3,500	0.00%	
1000	121	411230	341	FACILITY MAINTENANCE	UTILITIES-GAS/ELECTRIC	32,000	32,000		32,000	0.00%	
1000	121	411230	342	FACILITY MAINTENANCE	UTILITIES-WTR,SWR,GARB	3,500	8,400		8,400	140.00%	
1000	121	411230	360	FACILITY MAINTENANCE	REP & MAINT SERVICES	6,500	7,500		7,500	15.38%	
1000	121	411230	364	FACILITY MAINTENANCE	BUILDING JANITOR	14,000	14,000		14,000	0.00%	
1000	121	411230	365	FACILITY MAINTENANCE	BUILDING REPAIR	5,000	7,500		7,500	50.00%	
1000	121	411230	398	FACILITY MAINTENANCE	BUILDING MAINT CONTRACT	17,000	16,300		16,300	-4.12%	
1000	121	411230	530	FACILITY MAINTENANCE	BUILDING & OFFICE RENTAL	22,000	27,000		27,000	22.73%	
1000	121	411230	532	FACILITY MAINTENANCE	LAND LEASE RENT	11,000	10,800		10,800	-1.82%	
1000	121	411230	924	FACILITY MAINTENANCE	BUILDING IMPROV	34,000	-		-	-100.00%	
1000	121	490500	610	DEBT SERVICE PAYMENTS	PRINCIPAL	28,278	7,900		7,900	-72.06%	
1000	121	490500	620	DEBT SERVICE PAYMENTS	INTEREST	275	2,200		2,200	700.00%	
<b>121 Total</b>						177,053	137,100	-	137,100		
1000	122	411300	343	CENTRAL COMMUNICATIONS	UTILITIES-PHONES	5,000	6,000		6,000	20.00%	
1000	122	411300	345	CENTRAL COMMUNICATIONS	WEBSITE	4,500	4,100		4,100	-8.89%	
1000	122	411300	346	CENTRAL COMMUNICATIONS	INTERNET SERVICE	35,000	33,000	(7,680)	25,320	-27.66%	Public works internet
1000	122	411300	347	CENTRAL COMMUNICATIONS	CELLULAR PHONE	2,000	1,000		1,000	-50.00%	
<b>122 Total</b>						46,500	44,100	(7,680)	36,420		
1000	123	411700	211	CENTRAL STORES	OFFICE SUPPLIES	11,000	11,000		11,000	0.00%	
1000	123	411700	212	CENTRAL STORES	COMPUTER SUPPLIES	3,000	3,000		3,000	0.00%	
1000	123	411700	221	CENTRAL STORES	OFFICE FURNITURE/EQUIP	1,000	1,000		1,000	0.00%	
1000	123	411700	236	CENTRAL STORES	FUEL/OIL/DIESEL	1,000	1,000		1,000	0.00%	
1000	123	411700	310	CENTRAL STORES	COMM/TRANS(POSTAGE)	5,000	3,000		3,000	-40.00%	
1000	123	411700	320	CENTRAL STORES	PRINTING/DUPLICATING	-	800		800	0.00%	
1000	123	411700	357	CENTRAL STORES	SOFTWARE SERVICES	-	44,105		44,105	0.00%	
1000	123	411700	360	CENTRAL STORES	REP & MAINT SERVICES	4,000	4,000		4,000	0.00%	
1000	123	411700	368	CENTRAL STORES	R&M-COMPUTER/OFFICE MACH	34,296	35,000		35,000	2.05%	
1000	123	411700	947	CENTRAL STORES	COMPUTER HARDWARE	5,000	5,000		5,000	0.00%	
<b>123 Total</b>						64,296	107,905	-	107,905		
1000	125	440110	394	SANITARIAN-CITY/COUNTY	INTERFUND GOVERNMENTAL SU	34,250	34,250		34,250	0.00%	



Fund	Org	Account	Object	Account Description	Object Description	FY 18 Budget	FY 19 Budget	Changes	Budget	% Change	Description/Comments
<b>125 Total</b>						34,250	34,250	-	34,250		
1000	131	420100	220	OPERATING ACCOUNT	OPERATING SUPPLIES	5,000	5,000		5,000	0.00%	
1000	131	420100	227	OPERATING ACCOUNT	CAPITAL OUTLAY LESS THAN	-	5,500	(300)	5,200	0.00%	Trauma Kit \$2000 Bicycle \$1500 Remove Ballistic Shield \$1700
1000	131	420100	228	OPERATING ACCOUNT	FIREARM SUPPLIES	4,500	4,500		4,500	0.00%	
1000	131	420100	231	OPERATING ACCOUNT	REP & MAINT SUPPLIES	6,000	6,000		6,000	0.00%	
1000	131	420100	236	OPERATING ACCOUNT	FUEL/OIL/DIESEL	18,000	20,000		20,000	11.11%	
1000	131	420100	310	OPERATING ACCOUNT	COMM/TRANS(POSTAGE)	-	400		400	0.00%	
1000	131	420100	311	OPERATING ACCOUNT	COMPUTER LEASE	16,925	16,925		16,925	0.00%	
1000	131	420100	320	OPERATING ACCOUNT	PRINTING/DUPLICATING	1,000	1,000		1,000	0.00%	
1000	131	420100	324	OPERATING ACCOUNT	SEXUAL OFFENDER PUBLIC NO	350	350		350	0.00%	
1000	131	420100	334	OPERATING ACCOUNT	PUBLIC RELATION SUB/DUES	400	400		400	0.00%	
1000	131	420100	347	OPERATING ACCOUNT	CELLULAR PHONE	6,480	6,500		6,500	0.31%	
1000	131	420100	350	OPERATING ACCOUNT	PROFESSIONAL SERVICES	13,700	13,700		13,700	0.00%	
1000	131	420100	360	OPERATING ACCOUNT	REP & MAINT SERVICES	5,000	5,000		5,000	0.00%	
1000	131	420100	368	OPERATING ACCOUNT	R&M-COMPUTER/OFFICE MACH	34,804	44,304	1,800	46,104	32.47%	CJIN Access - \$3,100 CTS Support - \$16,600 2 factor authentication - \$900 IT Support - \$24,704 Electronic Warrants - \$1,800
1000	131	420100	370	OPERATING ACCOUNT	TRAVEL/LODGING/MEALS	5,000	5,500		5,500	10.00%	
1000	131	420100	380	OPERATING ACCOUNT	TRAINING SERVICES	6,000	6,000		6,000	0.00%	
1000	131	420100	814	OPERATING ACCOUNT	SETTLEMENT	75,000	-		-	-100.00%	
1000	131	420100	824	OPERATING ACCOUNT	OUTSIDE ENTITY SUPPORT	-	12,500		12,500	0.00%	MRDTF
1000	131	420100	940	OPERATING ACCOUNT	CAPITAL OUTLAY	2,000	12,000	(200)	11,800	490.00%	Radar Unit - \$5000 Taser Replacement \$6800
1000	131	420100	976	OPERATING ACCOUNT	VEHICLES	45,000	45,000		45,000	0.00%	
1000	131	420101	110	POLICE OFFICERS	SALARIES AND WAGES	701,333	765,560	32,182	797,742	13.75%	
1000	131	420101	120	POLICE OFFICERS	OVERTIME	35,000	45,000	(10,000)	35,000	0.00%	
1000	131	420101	141	POLICE OFFICERS	UNEMPLOYMENT INSURANCE	3,351	3,715	100	3,815	13.85%	
1000	131	420101	142	POLICE OFFICERS	WORKERS' COMPENSATION	33,602	44,937	1,207	46,144	37.33%	
1000	131	420101	148	POLICE OFFICERS	CLOTHING ALLOWANCE	14,000	15,000		15,000	7.14%	
1000	131	420101	151	POLICE OFFICERS	MEDICARE	10,799	11,971	321	12,292	13.83%	
<b>131 Total</b>						1,043,244	1,096,762	25,110	1,121,872		
1000	141	420400	210	OPERATING ACCOUNTS	OFFICE SUPPLIES	1,000	1,000		1,000	0.00%	
1000	141	420400	220	OPERATING ACCOUNTS	OPERATING SUPPLIES	18,000	23,000		23,000	27.78%	
1000	141	420400	230	OPERATING ACCOUNTS	REP & MAINT SUPPLIES	2,500	2,500		2,500	0.00%	
1000	141	420400	232	OPERATING ACCOUNTS	REP & MAINT-VEHICLES	3,500	3,500		3,500	0.00%	
1000	141	420400	236	OPERATING ACCOUNTS	FUEL/OIL/DIESEL	6,000	6,000		6,000	0.00%	
1000	141	420400	310	OPERATING ACCOUNTS	COMM/TRANS(POSTAGE)	100	100		100	0.00%	
1000	141	420400	312	OPERATING ACCOUNTS	PUBLIC RELATIONS	500	500		500	0.00%	
1000	141	420400	313	OPERATING ACCOUNTS	FIRE PREVENTION	500	500		500	0.00%	
1000	141	420400	320	OPERATING ACCOUNTS	PRINTING/DUPLICATING	100	250		250	150.00%	
1000	141	420400	334	OPERATING ACCOUNTS	PUBLIC RELATION SUB/DUES	900	900		900	0.00%	

Fund	Org	Account	Object	Account Description	Object Description	FY 18 Budget	FY 19 Budget	Changes	Budget	% Change	Description/Comments
1000	141	420400	341	OPERATING ACCOUNTS	UTILITIES-GAS/ELECTRIC	800	800		800	0.00%	
1000	141	420400	342	OPERATING ACCOUNTS	UTILITIES-WTR.SWR.GARB	250	250		250	0.00%	
1000	141	420400	343	OPERATING ACCOUNTS	UTILITIES-PHONES	600	600		600	0.00%	
1000	141	420400	347	OPERATING ACCOUNTS	CELLULAR PHONE	3,000	3,000		3,000	0.00%	
1000	141	420400	350	OPERATING ACCOUNTS	PROFESSIONAL SERVICES	10,000	12,000		12,000	20.00%	
1000	141	420400	360	OPERATING ACCOUNTS	REP & MAINT SERVICES	5,000	5,000		5,000	0.00%	
1000	141	420400	365	OPERATING ACCOUNTS	BUILDING REPAIR	1,000	1,500		1,500	50.00%	
1000	141	420400	368	OPERATING ACCOUNTS	R&M-COMPUTER/OFFICE MACH	6,869	10,074		10,074	46.66%	
1000	141	420400	370	OPERATING ACCOUNTS	TRAVEL/LODGING/MEALS	3,000	3,000		3,000	0.00%	
1000	141	420400	380	OPERATING ACCOUNTS	TRAINING SERVICES	10,500	10,500		10,500	0.00%	
1000	141	420400	381	OPERATING ACCOUNTS	CODE BOOKS	1,000	1,000		1,000	0.00%	
1000	141	420400	395	OPERATING ACCOUNTS	PHYSICALS	4,500	5,500		5,500	22.22%	
1000	141	420400	976	OPERATING ACCOUNTS	VEHICLES	11,450	10,000		10,000	-12.66%	Replace rescue 1
1000	141	420400	981	OPERATING ACCOUNTS	TOOLS/EQUIPMENT/SAFETY	3,075	4,000		4,000	30.08%	
1000	141	420401	110	FIREFIGHTERS	SALARIES AND WAGES	547,539	484,038	(7,728)	476,310	-13.01%	Remove admin assistant
1000	141	420401	120	FIREFIGHTERS	OVERTIME	100,000	110,000		110,000	10.00%	
1000	141	420401	141	FIREFIGHTERS	UNEMPLOYMENT INSURANCE	2,937	2,693	(36)	2,657	-9.53%	
1000	141	420401	142	FIREFIGHTERS	WORKERS' COMPENSATION	22,699	24,917	(108)	24,809	9.30%	
1000	141	420401	148	FIREFIGHTERS	CLOTHING ALLOWANCE	5,100	4,200		4,200	-17.65%	
1000	141	420401	151	FIREFIGHTERS	MEDICARE	9,463	8,677	(115)	8,562	-9.52%	
1000	141	420402	110	RESERVE AMB/FIREFIGHTERS	SALARIES AND WAGES	10,000	10,000		10,000	0.00%	
1000	141	420402	141	RESERVE AMB/FIREFIGHTERS	UNEMPLOYMENT INSURANCE	40	40		40	0.00%	
1000	141	420402	142	RESERVE AMB/FIREFIGHTERS	WORKERS' COMPENSATION	470	441		441	-6.17%	
1000	141	420402	144	RESERVE AMB/FIREFIGHTERS	F.I.C.A.	701	701		701	0.00%	
1000	141	420402	148	RESERVE AMB/FIREFIGHTERS	CLOTHING ALLOWANCE	500	500		500	0.00%	
1000	141	420402	151	RESERVE AMB/FIREFIGHTERS	MEDICARE	164	164		164	0.00%	
1000	141	420402	395	RESERVE AMB/FIREFIGHTERS	PHYSICALS	4,000	-		-	-100.00%	
1000	141	420410	220	RESERVES OPERATING	OPERATING SUPPLIES	-	750		750	0.00%	
1000	141	420410	370	RESERVES OPERATING	TRAVEL/LODGING/MEALS	-	250		250	0.00%	
1000	141	420410	380	RESERVES OPERATING	TRAINING SERVICES	-	1,000		1,000	0.00%	
<b>141 Total</b>						<b>797,757</b>	<b>753,845</b>	<b>(7,987)</b>	<b>745,858</b>		
1000	143	420403	110	BUILDING INSPECTION	SALARIES AND WAGES	48,050	49,140		49,140	2.27%	
1000	143	420403	120	BUILDING INSPECTION	OVERTIME	750	750		750	0.00%	
1000	143	420403	141	BUILDING INSPECTION	UNEMPLOYMENT INSURANCE	220	225		225	2.27%	
1000	143	420403	142	BUILDING INSPECTION	WORKERS' COMPENSATION	1,042	1,327		1,327	27.35%	
1000	143	420403	144	BUILDING INSPECTION	F.I.C.A.	3,026	3,093		3,093	2.21%	
1000	143	420403	151	BUILDING INSPECTION	MEDICARE	708	723		723	2.12%	
1000	143	420403	200	BUILDING INSPECTION	SUPPLIES	250	250		250	0.00%	
1000	143	420403	232	BUILDING INSPECTION	REP & MAINT-VEHICLES	500	500		500	0.00%	
1000	143	420403	236	BUILDING INSPECTION	FUEL/OIL/DIESEL	1,500	1,500		1,500	0.00%	
1000	143	420403	343	BUILDING INSPECTION	UTILITIES-PHONES	1,500	1,500		1,500	0.00%	
1000	143	420403	347	BUILDING INSPECTION	CELLULAR PHONE	300	300		300	0.00%	
1000	143	420403	368	BUILDING INSPECTION	R&M-COMPUTER/OFFICE MACH	936	2,880		2,880	207.69%	
1000	143	420403	380	BUILDING INSPECTION	TRAINING SERVICES	400	400		400	0.00%	
1000	143	420403	381	BUILDING INSPECTION	CODE BOOKS	250	400		400	60.00%	

Fund	Org	Account	Object	Account Description	Object Description	FY 18 Budget	FY 19 Budget	Changes	Budget	% Change	Description/Comments
1000	143	420403	590	BUILDING INSPECTION	BLDG CODES EDUC FUND ASSE	850	-		-	-100.00%	
<b>143 Total</b>											
1000	154	440640	110	ANIMAL CONTROL SERVICES	SALARIES AND WAGES	60,282	62,988	-	62,988	27.50%	
1000	154	440640	120	ANIMAL CONTROL SERVICES	OVERTIME	2,500	2,000		2,000	-20.00%	
1000	154	440640	141	ANIMAL CONTROL SERVICES	UNEMPLOYMENT INSURANCE	191	243		243	27.23%	
1000	154	440640	142	ANIMAL CONTROL SERVICES	WORKERS' COMPENSATION	2,198	3,382		3,382	53.87%	
1000	154	440640	144	ANIMAL CONTROL SERVICES	F.I.C.A.	2,631	3,353		3,353	27.44%	
1000	154	440640	148	ANIMAL CONTROL SERVICES	CLOTHING ALLOWANCE	960	1,200		1,200	25.00%	
1000	154	440640	151	ANIMAL CONTROL SERVICES	MEDICARE	615	784		784	27.48%	
1000	154	440640	210	ANIMAL CONTROL SERVICES	OFFICE SUPPLIES	1,250	1,100		1,100	-12.00%	
1000	154	440640	220	ANIMAL CONTROL SERVICES	OPERATING SUPPLIES	2,000	2,000		2,000	0.00%	
1000	154	440640	231	ANIMAL CONTROL SERVICES	REP & MAINT SUPPLIES	1,000	2,500		2,500	150.00%	
1000	154	440640	232	ANIMAL CONTROL SERVICES	REP & MAINT-VEHICLES	700	700		700	0.00%	
1000	154	440640	236	ANIMAL CONTROL SERVICES	FUEL/OIL/DIESEL	1,300	1,350		1,350	3.85%	
1000	154	440640	347	ANIMAL CONTROL SERVICES	CELLULAR PHONE	900	900		900	0.00%	
1000	154	440640	350	ANIMAL CONTROL SERVICES	PROFESSIONAL SERVICES	-	19,500		19,500	0.00%	
1000	154	440640	352	ANIMAL CONTROL SERVICES	CONSULTANT SERVICES	500	400		400	-20.00%	
1000	154	440640	357	ANIMAL CONTROL SERVICES	SOFTWARE SERVICES	-	1,000		1,000	0.00%	
1000	154	440640	368	ANIMAL CONTROL SERVICES	R&M-COMPUTER/OFFICE MACH	936	1,440		1,440	53.85%	
1000	154	440640	380	ANIMAL CONTROL SERVICES	TRAINING SERVICES	200	200		200	0.00%	
1000	154	440640	824	ANIMAL CONTROL SERVICES	OUTSIDE ENTITY SUPPORT	19,000	-		-	-100.00%	
1000	154	440640	940	ANIMAL CONTROL SERVICES	CAPITAL OUTLAY	-2,500	-		-	-100.00%	
<b>154 Total</b>											
1000	155	430100	220	PUBLIC WORKS ADMIN	OPERATING SUPPLIES	2,000	1,500		1,500	-25.00%	
1000	155	430100	224	PUBLIC WORKS ADMIN	JANITOR CONTRACT/SUPPLIES	1,000	1,020		1,020	2.00%	
1000	155	430100	350	PUBLIC WORKS ADMIN	PROFESSIONAL SERVICES	-	3,000		3,000	0.00%	
1000	155	430100	357	PUBLIC WORKS ADMIN	SOFTWARE SERVICES	750	850		850	13.33%	
1000	155	430100	368	PUBLIC WORKS ADMIN	R&M-COMPUTER/OFFICE MACH	-	750		750	0.00%	
1000	155	430930	341	CEMETERY OPERATING	UTILITIES-GAS/ELECTRIC	2,000	2,060		2,060	3.00%	
1000	155	430930	342	CEMETERY OPERATING	UTILITIES-WTR,SWR,GARB	400	400		400	0.00%	
1000	155	430930	357	CEMETERY OPERATING	SOFTWARE SERVICES	-	1,000		1,000	0.00%	
1000	155	430930	361	CEMETERY OPERATING	REP & MAINT-GENERAL	5,000	5,000		5,000	0.00%	
1000	155	430930	362	CEMETERY OPERATING	REP & MAINT-VEHICLES	1,500	1,500		1,500	0.00%	
1000	155	430930	393	CEMETERY OPERATING	WEED CONTROL	1,000	1,000		1,000	0.00%	
1000	155	430930	401	CEMETERY OPERATING	SPRINKLER MAINTENANCE	2,000	2,000		2,000	0.00%	
1000	155	430930	402	CEMETERY OPERATING	TREE MAINTENANCE	2,000	2,000	4,000	6,000	200.00%	
1000	155	430930	924	CEMETERY OPERATING	BUILDING IMPROV	-	25,000	(25,000)	-	0.00%	Remove cemetery shop
1000	155	430950	110	ROAMING OPERATING	SALARIES AND WAGES	270,982	285,681		285,681	5.42%	
1000	155	430950	120	ROAMING OPERATING	OVERTIME	7,500	7,500		7,500	0.00%	
1000	155	430950	141	ROAMING OPERATING	UNEMPLOYMENT INSURANCE	1,274	1,341		1,341	5.26%	
1000	155	430950	142	ROAMING OPERATING	WORKERS' COMPENSATION	16,151	17,322		17,322	7.25%	
1000	155	430950	144	ROAMING OPERATING	F.I.C.A.	17,560	18,475		18,475	5.21%	
1000	155	430950	148	ROAMING OPERATING	CLOTHING ALLOWANCE	4,800	4,800		4,800	0.00%	
1000	155	430950	151	ROAMING OPERATING	MEDICARE	4,107	4,321		4,321	5.21%	
1000	155	430950	236	ROAMING OPERATING	FUEL/OIL/DIESEL	8,000	8,240		8,240	3.00%	

Fund	Org	Account	Object	Account Description	Object Description	FY 18 Budget	FY 19 Budget	Changes	Budget	% Change	Description/Comments
1000	155	430950	341	ROAMING OPERATING	UTILITIES-GAS/ELECTRIC	14,000	14,420		14,420	3.00%	
1000	155	430950	342	ROAMING OPERATING	UTILITIES-WTR.SWR.GARB	6,500	6,630		6,630	2.00%	
1000	155	430950	346	ROAMING OPERATING	INTERNET SERVICE	600	900		900	50.00%	
1000	155	430950	347	ROAMING OPERATING	CELLULAR PHONE	1,500	1,650		1,650	10.00%	
1000	155	430950	350	ROAMING OPERATING	PROFESSIONAL SERVICES	5,500	-		-	-100.00%	
1000	155	430950	362	ROAMING OPERATING	REP & MAINT-VEHICLES	6,000	-		-	-100.00%	
1000	155	430950	368	ROAMING OPERATING	R&M-COMPUTER/OFFICE MACH	749	4,320		4,320	476.77%	
1000	155	430950	370	ROAMING OPERATING	TRAVEL/LODGING/MEALS	250	400		400	60.00%	
1000	155	430950	380	ROAMING OPERATING	TRAINING SERVICES	1,000	1,000		1,000	0.00%	
1000	155	430950	402	ROAMING OPERATING	TREE MAINTENANCE	7,000	-		-	-100.00%	
1000	155	430950	540	ROAMING OPERATING	STATE FEE ASSESSMENTS	-	300		300	0.00%	
1000	155	430950	935	ROAMING OPERATING	SPRINKLER SYSTEM	5,000	5,000		5,000	0.00%	
1000	155	430950	940	ROAMING OPERATING	CAPITAL OUTLAY	11,000	35,000	(18,000)	17,000	54.55%	Parks Master Plan - \$10,000 Sac Park Outbuilding - \$7,000 Flail mower attachment - (\$10,000) Miles Park Improvements - (8,000)
1000	155	430950	976	ROAMING OPERATING	VEHICLES	-	20,000	(12,500)	7,500	0.00%	
1000	155	460430	231	PARKS OPERATING	REP & MAINT SUPPLIES	14,000	15,000		15,000	7.14%	
1000	155	460430	361	PARKS OPERATING	REP & MAINT-GENERAL	7,000	10,000		10,000	42.86%	
1000	155	460430	362	PARKS OPERATING	REP & MAINT-VEHICLES	-	2,000	1,000	3,000	0.00%	
1000	155	460430	393	PARKS OPERATING	WEED CONTROL	3,000	3,000		3,000	0.00%	
1000	155	460430	401	PARKS OPERATING	SPRINKLER MAINTENANCE	8,000	4,000		4,000	-50.00%	
1000	155	460430	402	PARKS OPERATING	TREE MAINTENANCE	8,000	15,000	(2,000)	13,000	62.50%	
1000	155	460442	231	CIVIC CENTER ADMIN	REP & MAINT SUPPLIES	1,500	-		-	-100.00%	
1000	155	460442	341	CIVIC CENTER ADMIN	UTILITIES-GAS/ELECTRIC	13,000	-		-	-100.00%	
1000	155	460445	222	SWIMMING POOL AND SPLASH PAF	CHEMICALS	16,000	16,320	(320)	16,000	0.00%	
1000	155	460445	231	SWIMMING POOL AND SPLASH PAF	REP & MAINT SUPPLIES	7,000	-		-	-100.00%	
1000	155	460445	341	SWIMMING POOL AND SPLASH PAF	UTILITIES-GAS/ELECTRIC	20,000	20,600		20,600	3.00%	
1000	155	460445	361	SWIMMING POOL AND SPLASH PAF	REP & MAINT-GENERAL	7,000	10,000		10,000	42.86%	
1000	155	460445	540	SWIMMING POOL AND SPLASH PAF	STATE FEE ASSESSMENTS	1,000	1,000		1,000	0.00%	
1000	155	460445	940	SWIMMING POOL AND SPLASH PAF	CAPITAL OUTLAY	-	14,000	(10,000)	4,000	0.00%	
		<b>155 Total</b>				512,623	595,300	(62,820)	532,480		
1000	160	510331	511	OTHER UNALLOCATED COSTS	CLAIMS PAID/DEDUCTIBLE	1,000	1,000		1,000	0.00%	
1000	160	520000	824	OTHER FINANCING USES	OUTSIDE ENTITY SUPPORT	120,000	-		-	-100.00%	
1000	160	521000	821	INTERFUND OP TRANSFERS	TRANSFER TO OTHER FUNDS	276,394	288,110	22,087	310,197	12.23%	Dispatch \$302,197 RR \$8,000
		<b>160 Total</b>				397,394	289,110	22,087	311,197		
		<b>Grand Total</b>				<u>4,304,191</u>	<u>4,292,187</u>	<u>(14,615)</u>	<u>4,277,572</u>		