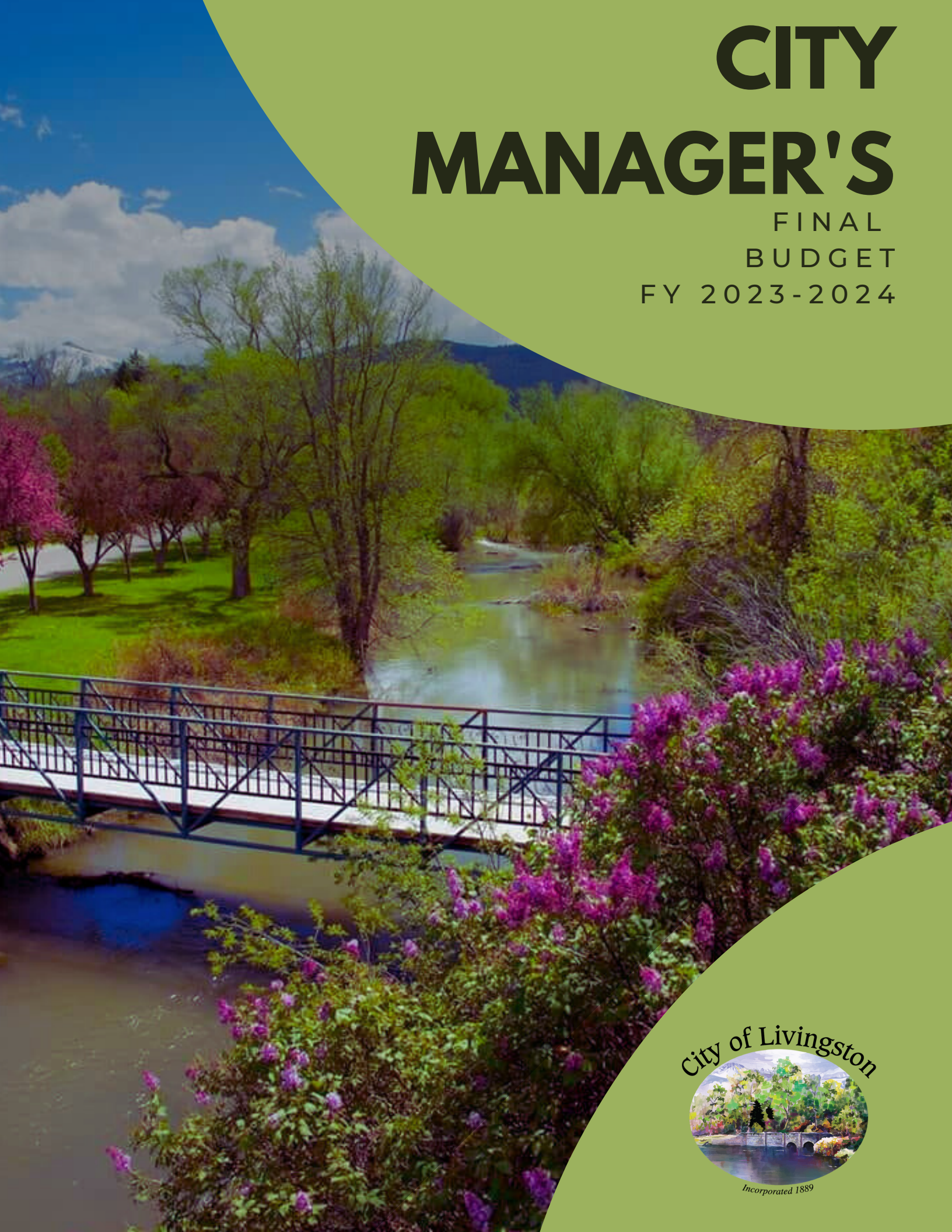


# CITY MANAGER'S

FINAL  
BUDGET  
FY 2023-2024



City of Livingston



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# **CITY OF LIVINGSTON, MONTANA**

## **CITY MANAGER’S BUDGET RECOMMENDATION Fiscal Year 2023 - 2024**

### **Chairperson**

**Melissa Nootz (12/23)**

### **Vice Chairperson**

**Karrie Kahle (12/25)**

### **City Commissioners**

**Quentin Schwarz (12/25)  
Mel Friedman (12/23)  
Torrey Lyons (12/25)**

### **KEY STAFF**

<b>City Manager .....</b>	<b>Grant Gager</b>
<b>City Attorney .....</b>	<b>Jon Hesse</b>
<b>City Judge .....</b>	<b>Holly Happe</b>
<b>Chief of Police .....</b>	<b>Dale Johnson</b>
<b>Fire Chief.....</b>	<b>Joshua Chabalowski</b>
<b>Finance Director .....</b>	<b>Paige Fetterhoff</b>
<b>Administrative Services Director .....</b>	<b>Cari Rubin</b>
<b>Public Works Director .....</b>	<b>Shannon Holmes</b>
<b>Building Director .....</b>	<b>Jim Woodhull</b>
<b>Planning Director .....</b>	<b>Jennifer Severson</b>
<b>Recreation Director .....</b>	<b>Maggie Tarr</b>

# City of Livingston



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## General Statistical Information

Class of City .....	Second
County .....	Park
Year Organized .....	1889
Registered Active Voters .....	5301
Registered Inactive Voters .....	1011
Area (Square Miles) .....	6.02
Population of City (census.gov 2022 estimate) .....	8,790
Form of Government .....	Commission/Manager
Number of Employees (FY23 Budgeted)	
Elected Officials .....	6
Library .....	8.85 FTE
Seasonal .....	5.23 FTE
Part-Time .....	1.40 FTE
Full-Time .....	94.00 FTE
Roadway Mileage	
Streets & Alleys .....	61.819
Secondary Urban Streets .....	12.223
Municipal Water	
Number of Customers .....	4,040
Residential Monthly Base Rate .....	\$15.51
Variable Rate .....	\$3.48/1,000 Gallons
Municipal Sewer	
Number of Customers .....	3,843
Residential Monthly Base Rate .....	\$21.20
Variable Rate .....	\$8.41/1,000 Gallons
Municipal Solid Waste	
Number of Customers .....	3,946
Solid Waste Residential Rates .....	\$24.00/Month
Solid Waste Commercial Rates .....	\$25.98 base rate + \$222.50/Ton

# City of Livingston



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## **CITY MANAGER'S BUDGET MESSAGE**

I am pleased to submit this recommended budget for review and consideration by the Livingston City Commission for the 2024 fiscal year. I appreciate the opportunity to provide recommendations that will meaningfully improve City operations, support community initiatives and provide an improved experience for the both residents and visitors. Earlier this year, the City Commission endorsed a plan to implement the 2021 Growth Policy focused on four areas: Land Use Recommendations; Place-making and Community Character; Housing; and Resiliency. This budget provides funding for initiatives in all of these focus areas.

### **Land Use Recommendations**

The enclosed budget recommendations include funding for land use recommendations included in the 2021 Growth Policy. As the Planned Unit Development ordinance continues through the review and approval process, I am pleased to recommend funding for additional City land use initiatives that were included in the Growth Policy including:

- \$125,000 for an overhaul of the City's zoning code and subdivision regulations to continue efforts that the City has already initiated to ensure that the zoning provisions of the Livingston Municipal Code support the goals, objectives and strategies of the Growth Policy.

### **Place-making and Community Character**

The recommended budget includes significant investments in programs to support initiatives to enhance the built environment and community character of the City of Livingston. These investments include:

- Funding to complete a Downtown Master Plan that will provide guidance to the City and downtown property owners on the future development of the downtown area.
- \$7,550 for a study on the potential for native planting and urban gardening opportunities throughout the City of Livingston.
- \$20,000 to continue the Livingston Loves Trees partnership to bring additional street trees to neighborhoods throughout the City.



- Funding for the development of wayfinding, cultural and historic signage throughout the City of Livingston. This funding is recommended in conjunction with the brand development project that the City recently initiated.

## **Housing**

Recognizing the role that housing plays in both community stability and economic development, I am pleased to recommend funding for several initiatives that will support the City's efforts in housing unit creation. In addition to the following items, City staff will continue to partner with the City Commission to evaluate policies and programs aimed at encouraging the development of workforce housing units.

- \$25,000 to support a housing coordinator position focused on Livingston and Park County housing initiatives in conjunction with public and private funding partners.
- The addition of a part-time planning intern position to support the City Planning Director in the development and implementation of City housing policy and programs.

## **Resiliency**

A resilient community is one that is prepared respond to, withstand and recover from adverse situations. Recognizing that adversity may take different forms, investments in a multitude of initiatives are prudent. Therefore, I am pleased to recommend funding for initiatives aimed at increasing resilience including:

- \$5,000 to support the continuing work of the Park County Community Foundation's We Will Park County program that provides valuable data and insights into the well-being of the community.
- \$10,000 to support the AmeriCorps volunteer program to build upon the Community Resilience Planning efforts of the current AmeriCorps volunteer.
- \$25,000 to support the operation of a warming center in the City of Livingston.
- \$70,000 to support the Montana State University Extension to support our joint economic development and outreach efforts.

I am grateful for the collaboration of community groups and local non-profits in fulfilling the City's mission and happy to support their work. However, I also realize the vital role that our City employees play in delivering services to the community. In recognition of the important work performed by City staff, I am pleased to recommend investments in additional equipment and infrastructure to enable them to do their jobs more efficiently. Throughout this recommended budget, readers will see significant investments in equipment to support our fire, police and public works teams and continued investment to repair and retire aged infrastructure.



In addition, I am recommending additional staff to support the operations of the City Commission, Dispatch, Police and Water to ensure those Departments have the resources necessary to deliver their service throughout the day and year. Separately, I am recommending that the City recreation team become a stand-alone Department of the City. Doing so will enable the Department to more effectively deliver on its mission of providing recreation opportunities for all members of the community. Similarly, I am very pleased to recommend the transition of the Animal Control and Code Enforcement positions from the Police Department to Administrative Services where the two positions will support all City Departments with their varying enforcement needs, including parking!

Importantly, with over half of City employees having an annual base wage of less than \$50,000, I know that the current environment and cost of living is challenging for City staff. Recent turn-over in our front-line teams continues to impact our ability to serve the community and provide basic services. To ensure that we are able to attract and retain a qualified team to serve City residents, I am also recommending that the City adjust our wages and benefits. In addition to a full-time minimum wage of \$20 per hour, I am pleased to recommend the following salary and benefit increases: a 10% increase for all employees making below \$50,000; a 7% increase for employees making between \$50,000 and \$65,000; a 5% increase for all employees making between \$65,000 and \$90,000; and a 3% increase for the management team, excluding the City Manager, that is at or above \$90,000. These adjustments will help to bring our team in-line with our public and private sector peers and ensure that the City of Livingston is able to serve our residents.

Above all, I am pleased to recommend a budget that minimizes impacts to taxpayers by maintaining current levels of Street and Light Maintenance Assessments, introducing tiered water rates with only a 3% increase for most residents and raising the general property tax levy within the statutory allowance. Importantly, the recommended budget provides a framework where operating expenditures are less than operating revenues and reserves are employed for one-time programs while maintaining a 33% balance in the General Fund. Maintaining the affordability of Livingston is critical to our future and I am pleased to provide operational and capital improvements while helping to keep Livingston affordable.

As you read through my recommended budget, you will notice a new format. As shown in the following Table of Contents, each tab of this book contains detailed spending and staffing information on different City Departments. This new layout and organization of the budget is designed to increase transparency and help the community understand where tax dollars are spent.

Thank you for the opportunity to present my recommendations for the City of Livingston's fiscal year 2024 budget!

Respectfully Submitted,

A handwritten signature in dark ink, appearing to read "Grant", is positioned below the "Respectfully Submitted," text.

# City of Livingston



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# City of Livingston



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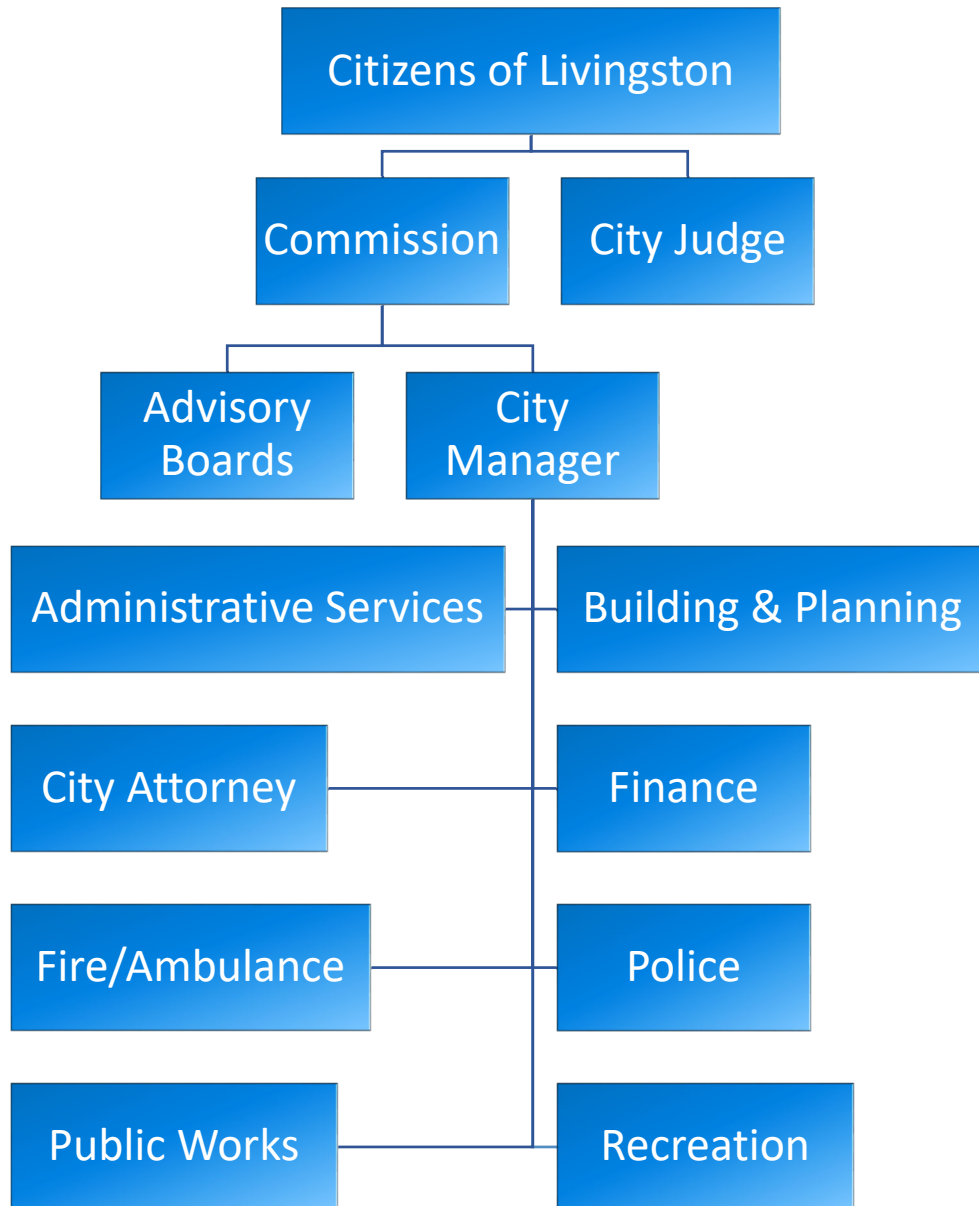
## EXECUTIVE SUMMARY

The recommended FY 2024 budget funds the operations of the City including projects and programs implemented by both the City and our external partners. The recommended budget for FY 2024 provides approximately \$28,766,971 in total expenditures including a General Fund totaling \$8,301,243.

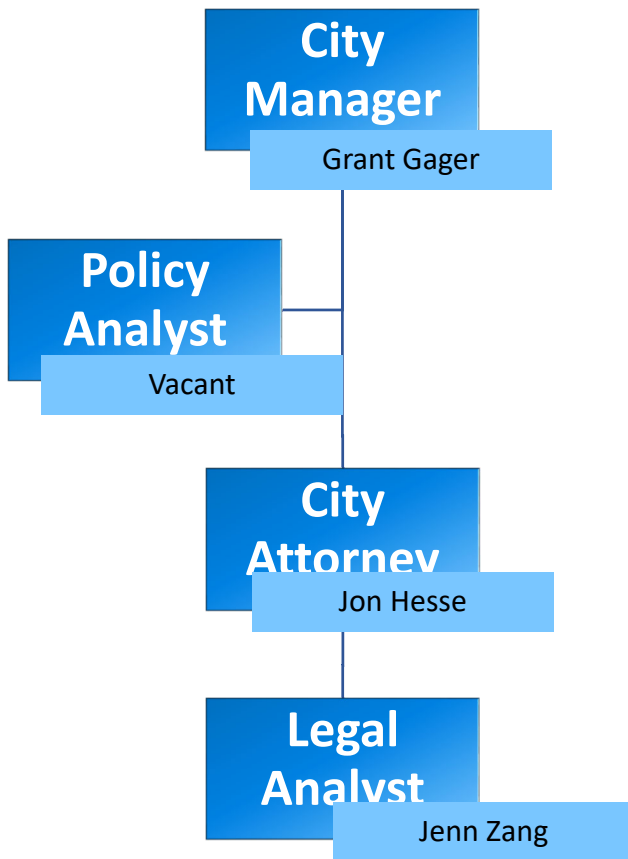
Operating expenses are generally best supported by on-going revenues such as property taxes, state tax sharing, and administrative transfers from other funds. Capital improvement projects should be primarily supported by one-time funds resulting from either unbudgeted revenues or budgeted funds that were unspent in prior years. Because these funds are non-recurring, they are typically not used to support on-going operational expenses.

In FY 2024, the City of Livingston General Fund is in balance and contains \$7,703,020 in operating revenues to support \$7,640,016 in operating expenditures. The surplus operating funds are combined with a portion of the existing excess fund balance to provide for certain one-time expenses including capital projects and equipment. Importantly, the recommended budget provides funding for essential City operations while leaving the City with an anticipated 33.2% fund balance at the end of the year; this level is in congruence with the City's historical practice.

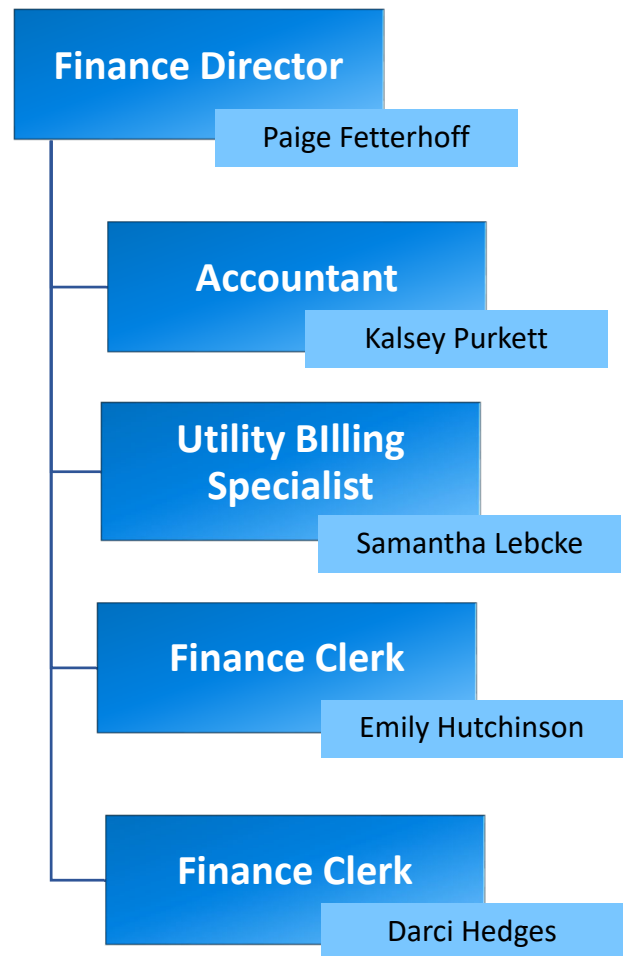
The following pages provide a tabular summary of the FY 24 budget before detail on revenues and expenditures by fund and department are presented in subsequent sections of this book.



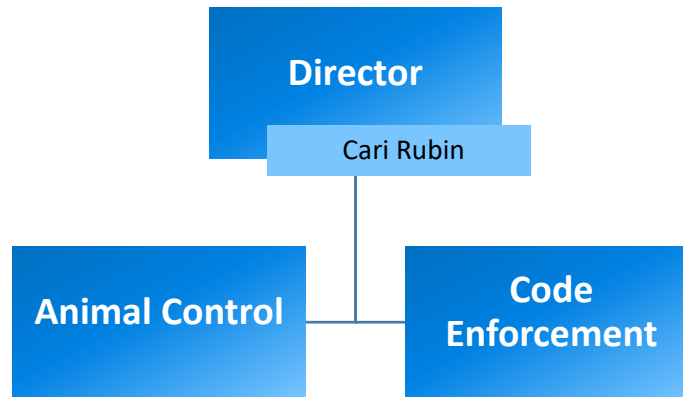
## Administrative & Legal



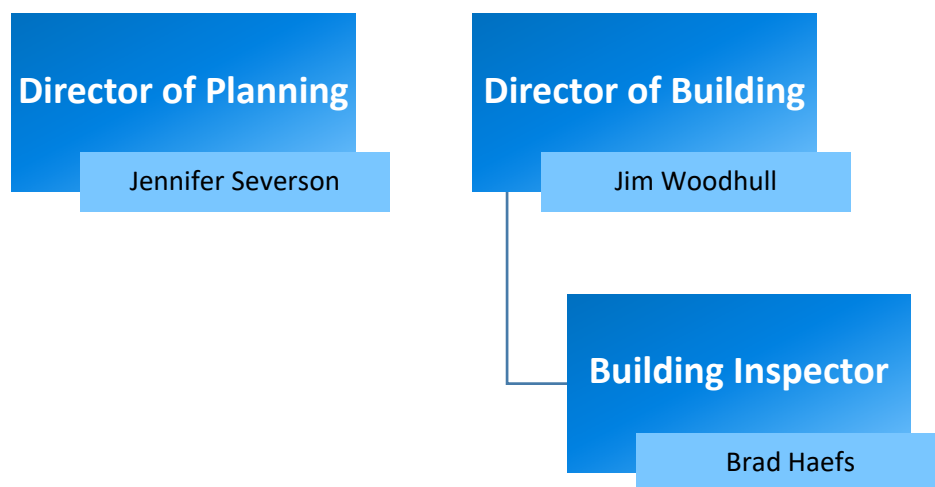
## Finance



## Administrative Services



## Building and Planning



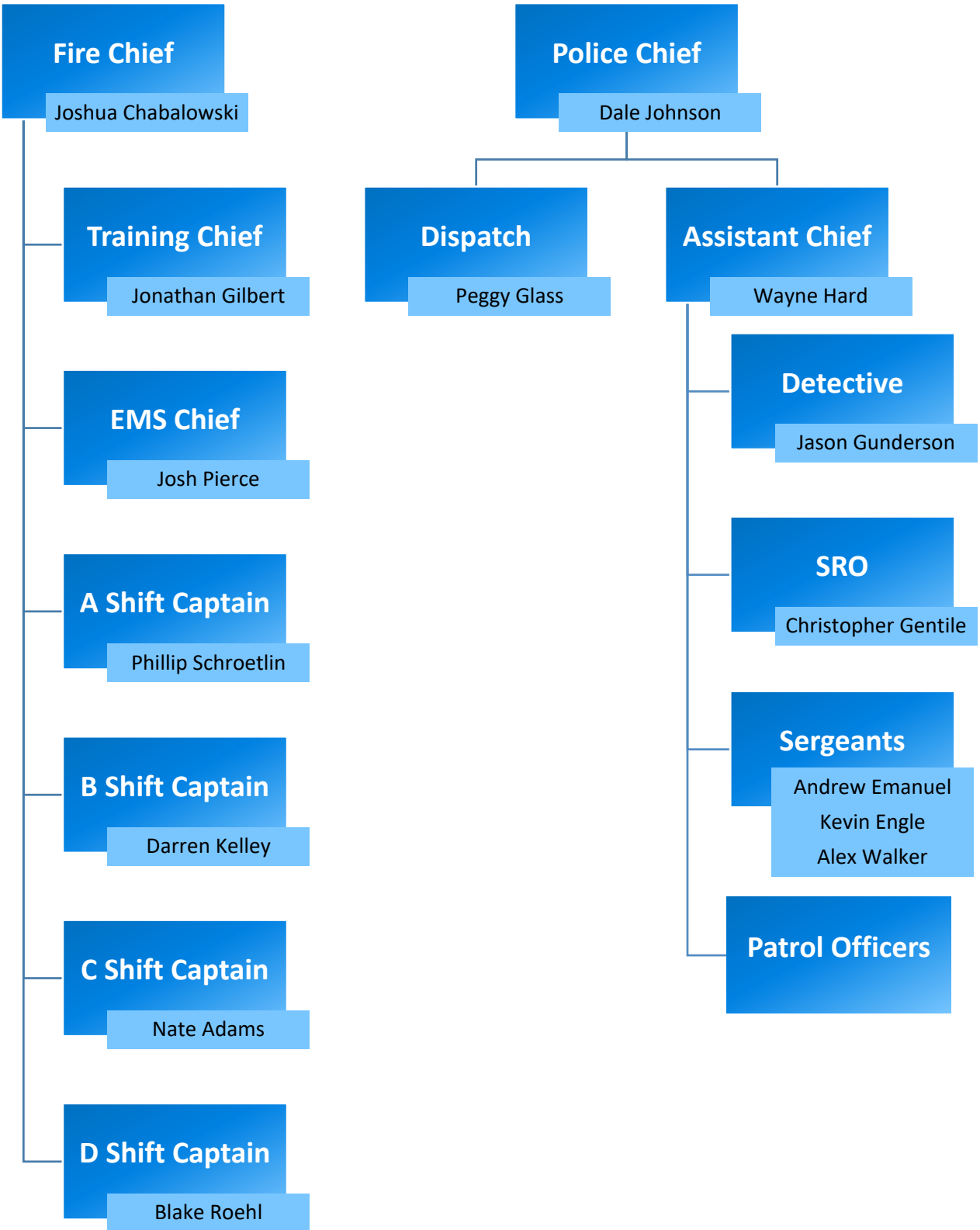
**Recreation**

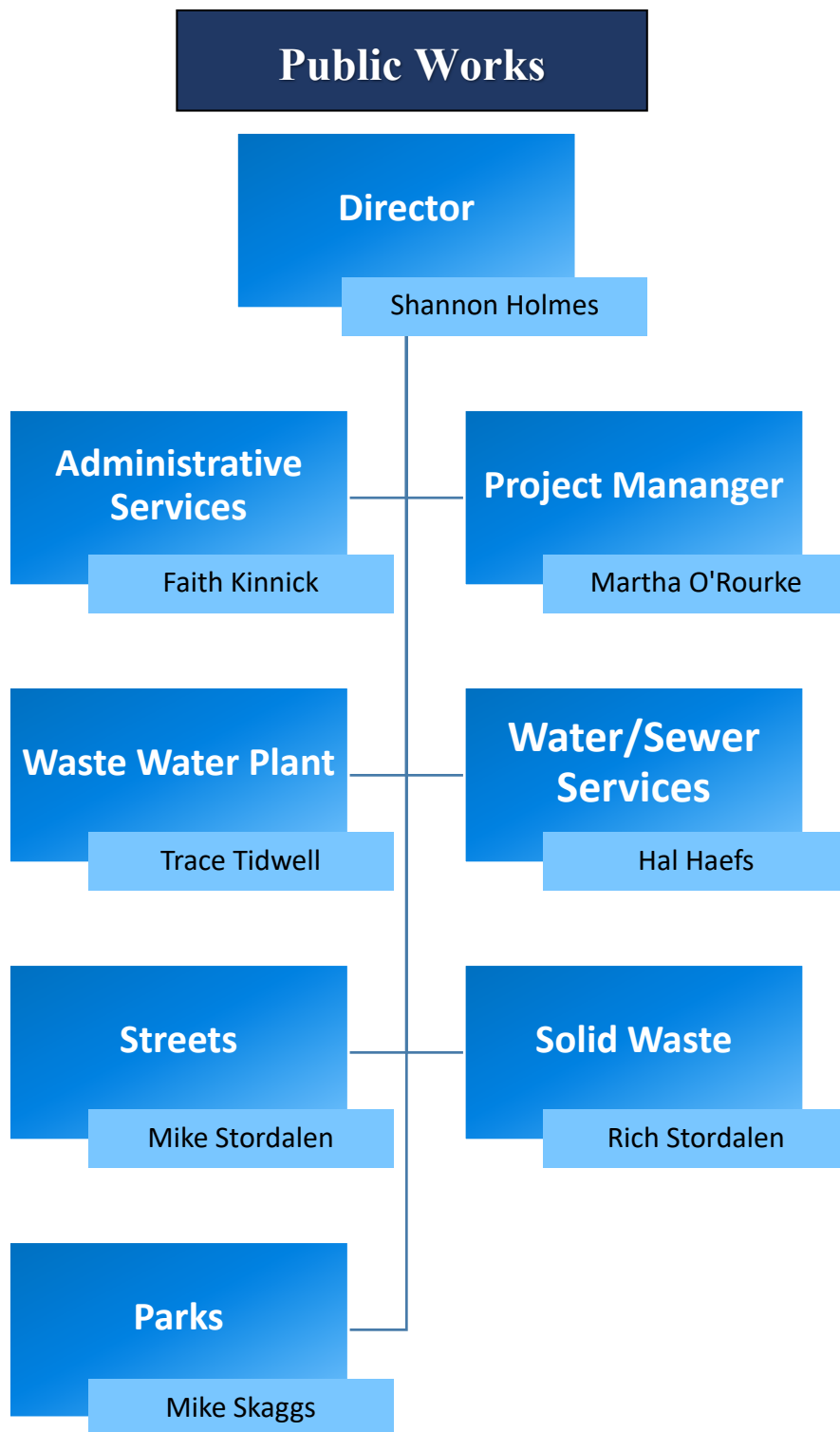
**Director of Recreation**  
Maggie Tarr

**Sports Program  
Coordinator**  
Adam Mathias

**Community  
Recreation  
Coordinator**  
Suzanne Butterfield

# Public Safety





# City of Livingston



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**CITY OF LIVINGSTON  
ANALYSIS OF CITY MILL VALUES & LEVIES  
FISCAL YEARS 2015 TO 2024**

	Fiscal Year									
<u>MILL VALUES</u>	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Mill Value Including TIF's	\$ 11,394	\$ 10,916	\$ 11,214	\$ 12,254	\$ 12,802	\$ 15,167	\$ 15,471	\$ 18,893	\$ 19,928	\$ 28,047
Percentage Increase	-1.47%	-4.20%	2.73%	9.28%	4.47%	23.77%	2.00%	22.12%	28.81%	48.45%
Mill Value Excluding TIF's	\$ 10,978	\$ 10,562	\$ 10,878	\$ 11,622	\$ 12,386	\$ 14,350	\$ 14,635	\$ 17,656	\$ 18,608	\$ 25,555
Percentage Increase	-0.5%	-3.8%	2.99%	6.85%	6.57%	23.47%	1.99%	20.65%	27.15%	37.33%
<b><u>MILL LEVIES SUBJECT TO LIMIT:</u></b>										
GENERAL	141.12	153.01	157.24	145.20	166.87	151.22	163.10	144.32	147.43	112.20
COMP. LIAB INSURANCE	2.00	3.50	1.00	2.00	14.50	10.00	-	-	-	-
PERS	4.50	5.50	6.15	5.55	-	-	-	-	-	-
POLICE PENSION	7.25	6.75	8.55	7.90	-	-	-	-	-	-
FIRE PENSION	7.00	5.00	7.10	7.90	-	-	-	-	-	-
LIBRARY	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	5.28
LIBRARY CAPITAL FUNDING	1.00	1.00	1.00	-	-	-	-	-	-	-
AMBULANCE	1.00	-	-	-	-	-	-	-	-	-
AGGREGATE HEALTH INS	11.00	10.00	9.00	9.95	-	-	-	-	-	-
<b>TOTAL MILLS</b>										
<b>SUBJECT TO LIMIT</b>	181.87	191.76	197.04	185.50	188.37	168.22	170.10	151.32	154.43	117.48
<b>MILL LEVIES NOT SUBJECT TO MILL LEVY LIMIT</b>			2.75%	-5.86%	1.55%	-10.70%	1.12%	-11.04%	-9.21%	-22.36%
PERMISSIVE										
HEALTH INSURANCE	23.58	29.29	31.02	31.76	30.84	31.56	35.88	30.57	24.42	24.86
<b>VOTED MILL LEVIES:</b>										
2000 FIRE TRUCK	3.00	2.75	3.25	2.80	3.00	1.65	-	-	-	-
2016 FIRE TRUCK	-	-	4.50	4.80	6.50	2.50	3.50	4.00	2.55	1.75
AMBULANCE	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<b>TOTAL VOTED LEVY</b>	5.00	4.75	9.75	9.60	11.50	6.15	5.50	6.00	4.55	3.75
<b>TOTAL MILLS LEVIED</b>	<b>210.45</b>	<b>225.80</b>	<b>237.81</b>	<b>226.86</b>	<b>230.71</b>	<b>205.93</b>	<b>211.48</b>	<b>187.89</b>	<b>183.40</b>	<b>146.09</b>
<b>Percental Change in Mills</b>	0.44%	7.29%	5.32%	-4.60%	1.70%	-10.74%	2.70%	-11.15%	-2.39%	-20.34%
<b>DOLLAR VALUE OF LEVIED MILLS</b>	<b>\$ 2,310,320</b>	<b>\$ 2,384,947</b>	<b>\$ 2,586,790</b>	<b>\$ 2,636,639</b>	<b>\$ 2,857,459</b>	<b>\$ 2,955,096</b>	<b>\$ 3,095,010</b>	<b>\$ 3,317,477</b>	<b>\$ 3,412,681</b>	<b>\$ 3,733,257</b>

# City of Livingston



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CHANGES IN FUND BALANCE/WORKING CAPITAL					
Fund #	Fund Name	Beginning Fund Balance June 30, 2023	Budgeted Revenues	Budgeted Expenditures	Projected Ending Fund Balance June 30, 2024
<b>GENERAL FUND</b>					
1000	General Fund	3,030,108	7,753,020	8,301,243	2,481,885
<b>SPECIAL REVENUE FUNDS</b>					
2190	Comprehensive Liability	685	-	-	685
2220	Library	714,998	697,428	786,935	625,491
2260	Emergency/Disaster	484,874	-	484,874	-
2300	Communications/Dispatch Services	102,961	1,102,097	1,098,472	106,586
2310	Tax Increment District - Downtown	1,105,207	669,995	1,442,575	332,627
2372	Permissive Health Levy	6,989	701,047	700,249	7,787
2397	CDBG Economic Dev Revolving	724,070	1,700	14,000	711,770
2399	Impact Fees - Fire	120,058	33,944	150,000	4,002
	Impact Fees - Transportation	552,510	53,136	180,000	425,646
	Impact Fees - Police	6,665	3,705	10,000	370
	Impact Fees - Parks	229,189	48,660	130,750	147,099
	Unassigned	3,000	3,000	-	6,000
2400	Light Maintenance	137,705	100,600	162,800	75,505
2500	Street Maintenance	809,682	1,407,595	1,229,461	987,816
2600	Sidewalks	26,304	34,805	-	61,109
2650	Business Improvement District	1	44,430	44,430	1
2700	Park Improvement SRF	70,967	200	70,966	201
2750	Law Enforcement Joint Equipment	0	-	-	0
2820	Gas Tax	518,466	368,650	610,000	277,116
2991	American Rescue Plan	152,351	-	152,351	-
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>5,766,682</b>	<b>5,270,992</b>	<b>7,267,863</b>	<b>3,769,811</b>
<b>DEBT SERVICE FUNDS</b>					
3002	2016 Fire Truck GOB	33,337	34,957	48,619	19,675
3003	2000 Fire Truck GOB	5,601	-	-	5,601
3200	West End Tax Increment District	161,996	181,989	267,707	76,278
3400	SID Revolving	111,815	100	-	111,915
3550	SID 179 - West End	33,790	29,754	33,119	30,425
3600	SID 181 - Green Acres	-	72,658	53,340	19,318
3955	SID 180 - Carol Lane	38,562	-	38,562	-
<b>TOTAL DEBT SERVICE FUNDS</b>		<b>385,101</b>	<b>319,458</b>	<b>441,347</b>	<b>263,212</b>
<b>CAPITAL PROJECT FUNDS</b>					
4010	Capital Improvement	118,869	200	110,000	9,069
4020	Library Capital Improvement	25,428	50	20,000	5,478
4099	Railroad Crossing Levy	525	-	-	525
4205	Regional Sewer	2,500,000	-	2,500,000	-
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>2,644,822</b>	<b>250</b>	<b>2,630,000</b>	<b>15,072</b>
<b>ENTERPRISE FUNDS</b>					
5210	Water	1,927,419	2,349,000	1,801,350	2,475,069
5310	Sewer	1,467,556	2,954,435	3,021,825	1,400,166
5410	Solid Waste	1,280,837	2,563,339	2,826,500	1,017,676
5510	Ambulance Services	1,860,070	2,609,703	2,474,343	1,995,430
<b>TOTAL ENTERPRISE FUNDS</b>		<b>6,535,882</b>	<b>10,476,476</b>	<b>10,124,018</b>	<b>6,888,340</b>
<b>PERMANENT FUNDS</b>					
8010	Perpetual Cemetery	257,934	4,500	2,500	259,934
<b>TOTAL ALL FUNDS</b>		<b>18,620,529</b>	<b>23,824,696</b>	<b>28,766,971</b>	<b>13,678,254</b>

CHANGES IN UNRESTRICTED CASH					
Fund #	Fund Name	Beginning Unrestricted Cash Balance July 1, 2023	Budgeted Revenues	Budgeted Expenditures	Projected Ending Cash Balance June 30, 2024
<b>GENERAL FUND</b>					
1000	General Fund	3,286,303	7,753,020	8,301,243	2,738,080
<b>SPECIAL REVENUE FUNDS</b>					
2190	Comprehensive Liability	685	-	-	685
2220	Library	511,090	697,428	786,935	421,583
2260	Emergency/Disaster	-	-	484,874	
2300	Communications/Dispatch Services	249,001	1,102,097	1,098,472	252,626
2310	Tax Increment District - Downtown	983,074	669,995	1,442,575	210,494
2372	Permissive Health Levy	(31,697)	701,047	700,249	(30,899)
2397	CDBG Economic Dev Revolving	(11,290)	1,700	14,000	(23,590)
2399	Impact Fees - Fire	120,058	33,944	150,000	4,002
	Impact Fees - Transportation	555,510	53,136	180,000	428,646
	Impact Fees - Police	37,013	3,705	10,000	30,718
	Impact Fees - Parks	239,519	48,660	130,750	157,429
	Unassigned	3,000	3,000	-	6,000
2400	Light Maintenance	166,736	100,600	162,800	104,536
2500	Street Maintenance	736,069	1,407,595	1,229,461	914,203
2600	Sidewalks	58,418	34,805	-	93,223
2650	Business Improvement District	(5,714)	44,430	44,430	(5,714)
2700	Park Improvement SRF	70,967	200	70,966	201
2750	Law Enforcement Joint Equipment	0	-	-	0
2820	Gas Tax	529,366	368,650	610,000	288,016
2991	American Rescue Plan	152,351	-	152,351	-
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>4,364,156</b>	<b>5,270,992</b>	<b>7,267,863</b>	<b>2,852,159</b>
<b>DEBT SERVICE FUNDS</b>					
3002	2016 Fire Truck GOB	28,307	34,957	48,619	14,645
3003	2000 Fire Truck GOB	5,602	-	-	5,602
3200	West End Tax Increment District	24,423	181,989	267,707	(61,295)
3400	SID Revolving	111,815	100	-	111,915
3550	SID 179 - West End	36,634	29,754	33,119	33,269
3600	SID 181 - Regional Sewer	-	72,658	53,340	19,318
3955	SID 180 - Carol Lane	4,619	-	38,562	(33,943)
<b>TOTAL DEBT SERVICE FUNDS</b>		<b>211,400</b>	<b>319,458</b>	<b>441,347</b>	<b>89,511</b>
<b>CAPITAL PROJECT FUNDS</b>					
4010	Capital Improvement	118,869	200	110,000	9,069
4020	Library Capital Improvement	25,428	50	20,000	5,478
4099	Railroad Crossing Levy	-	-	-	-
4205	Regional Sewer	2,500,000	-	2,500,000	-
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>2,644,297</b>	<b>250</b>	<b>2,630,000</b>	<b>14,547</b>
<b>ENTERPRISE FUNDS</b>					
5210	Water	1,927,420	2,349,000	1,801,350	2,475,070
5310	Sewer	1,467,556	2,954,435	3,021,825	1,400,166
5410	Solid Waste	1,280,838	2,563,339	2,826,500	1,017,677
5510	Ambulance Services	1,860,070	2,609,703	2,474,343	1,995,430
<b>TOTAL ENTERPRISE FUNDS</b>		<b>6,535,884</b>	<b>10,476,476</b>	<b>10,124,018</b>	<b>6,888,342</b>
<b>PERMANENT FUNDS</b>					
8010	Perpetual Cemetery	257,934	4,500	2,500	259,934
<b>TOTAL ALL FUNDS</b>		<b>17,299,974</b>	<b>23,824,696</b>	<b>28,766,971</b>	<b>12,842,573</b>

## Summary of Fund Revenues by Type

Fund	Taxes & Assessments	Licenses & Permits	Intergovernmental	Charge for Services	Fines & Forfeitures	Miscellaneous	Investment Earnings	Other Financing Sources	Transfers	Total
1000 - General	\$ 3,274,420	\$ 297,100	\$ 2,019,301	\$ 127,075	\$ 91,500	\$ 169,320	\$ 5,000	\$ 598,266	\$ 1,171,038	\$ 7,753,020
2190 - Comprehensive Liability	-	-	-	-	-	-	-	-	-	-
2220 - Library	135,418	-	556,210	4,000	-	1,000	800	-	-	697,428
2260 - Emergency Disaster	-	-	-	-	-	-	-	-	-	-
2300 - Communications/Dispatch Services	-	-	-	495,911	-	-	125	606,061	-	1,102,097
2310 - Tax Increment District - Downtown	627,028	-	40,967	-	-	-	2,000	-	-	669,995
2372 - Permissive Health Levy	700,747	-	-	-	-	-	300	-	-	701,047
2397 - CDBG Economic Dev Revolving	-	-	-	-	-	-	1,700	-	-	1,700
2399 - Impact Fees	-	-	-	139,445	-	-	3,000	-	-	142,445
2400 - Light Maintenance	-	-	-	-	-	100,300	300	-	-	100,600
2500 - Street Maintenance	-	10,000	-	800	-	1,326,400	1,000	69,395	-	1,407,595
2600 - Sidewalks	-	-	-	-	-	34,705	100	-	-	34,805
2650 - Business Improvement District	-	-	-	-	-	44,400	30	-	-	44,430
2700 - Park Improvement	-	-	-	-	-	-	200	-	-	200
2750 - Law Enforcement Joint Equipment	-	-	-	-	-	-	-	-	-	-
2820 - Gas Tax	-	-	368,000	150	-	-	500	-	-	368,650
2991 - American Rescue Plan	-	-	-	-	-	-	-	-	-	-
3002 - 2016 Fire Truck GOB	34,907	-	-	-	-	-	50	-	-	34,957
3003 - 2000 Fire Truck GOB	-	-	-	-	-	-	-	-	-	-
3200 - West End Tax Increment District	167,800	-	13,189	-	-	-	1,000	-	-	181,989
3400 - SID Revolving	-	-	-	-	-	-	100	-	-	100
3550 - SID 179 - West End	-	-	-	-	-	29,679	75	-	-	29,754
3600 - SID 181 - Regional Sewer	-	-	-	-	-	55,659	-	16,999	-	72,658
3955 - SID 180 - Carol Lane	-	-	-	-	-	-	-	-	-	-
4010 - Capital Improvement	-	-	-	-	-	-	200	-	-	200
4020 - Library Capital Improvement	-	-	-	-	-	-	50	-	-	50
4099 - Railroad Crossing Levy	-	-	-	-	-	-	-	-	-	-
4205 - Regional Sewer	-	-	-	-	-	-	-	-	-	-
5210 - Water Department	-	-	-	2,345,500	-	-	3,500	-	-	2,349,000
5310 - Sewer Department	-	-	-	2,949,435	-	-	5,000	-	-	2,954,435
5410 - Solid Waste Department	-	-	-	2,562,089	-	-	1,250	-	-	2,563,339
5510 - Ambulance Services	39,735	-	332,521	2,235,947	-	-	1,500	-	-	2,609,703
8010 - Perpetual Cemetery	-	-	-	2,000	-	-	2,500	-	-	4,500
<b>TOTAL</b>	<b>\$ 4,980,055</b>	<b>\$ 307,100</b>	<b>\$ 3,330,188</b>	<b>\$10,862,351</b>	<b>\$ 91,500</b>	<b>\$ 1,761,463</b>	<b>\$ 30,280</b>	<b>\$ 1,290,721</b>	<b>\$1,171,038</b>	<b>\$ 23,824,696</b>
<b>% of Total</b>	<b>20.90%</b>	<b>1.29%</b>	<b>13.98%</b>	<b>45.59%</b>	<b>0.38%</b>	<b>7.39%</b>	<b>0.13%</b>	<b>5.42%</b>	<b>4.92%</b>	<b>100.00%</b>

## Summary of Fund Expenditures by Type

Fund	Personnel &				Other	Total
	Benefits	Operations	Capital	Debt Service	Financing Uses	
1000 - General	5,433,242	1,886,349	273,000	10,491	698,161	\$ 8,301,243
2190 - Comprehensive Liability	-	-	-	-	-	-
2220 - Library	564,177	221,708	1,050	-	-	786,935
2260 - Emergency Disaster	-	-	-	-	484,874	484,874
2300 - Communications/Dispatch Services	923,577	156,895	18,000	-	-	1,098,472
2310 - Tax Increment District - Downtown	-	30,400	1,250,000	162,175	-	1,442,575
2372 - Permissive Health Levy	-	-	-	-	700,249	700,249
2397 - CDBG Economic Dev Revolving	-	14,000	-	-	-	14,000
2399 - Impact Fees	-	-	470,750	-	-	470,750
2400 - Light Maintenance	-	96,000	66,800	-	-	162,800
2500 - Street Maintenance	661,062	386,713	85,000	96,686	-	1,229,461
2600 - Sidewalks	-	-	-	-	-	-
2650 - Business Improvement District	-	44,430	-	-	-	44,430
2700 - Park Improvement	-	-	-	-	70,966	70,966
2750 - Law Enforcement Joint Equipment	-	-	-	-	-	-
2820 - Gas Tax	-	260,000	350,000	-	-	610,000
2991 - American Rescue Plan	-	152,351	-	-	-	152,351
3002 - 2016 Fire Truck GOB	-	400	-	48,219	-	48,619
3003 - 2000 Fire Truck GOB	-	-	-	-	-	-
3200 - West End Tax Increment District	-	192,000	-	75,707	-	267,707
3400 - SID Revolving	-	-	-	-	-	-
3550 - SID 179 - West End	-	-	-	33,119	-	33,119
3600 - SID 181 - Regional Sewer	-	-	-	53,340	-	53,340
3955 - SID 180 - Carol Lane	-	-	-	-	38,562	38,562
4010 - Capital Improvement	-	-	110,000	-	-	110,000
4020 - Library Capital Improvement	-	-	20,000	-	-	20,000
4099 - Railroad Crossing Levy	-	-	-	-	-	-
4205 - Regional Sewer	-	-	2,500,000	-	-	2,500,000
5210 - Water Department	757,626	763,224	280,500	-	-	1,801,350
5310 - Sewer Department	831,748	1,040,601	384,000	765,476	-	3,021,825
5410 - Solid Waste Department	811,095	1,522,155	493,250	-	-	2,826,500
5510 - Ambulance Services	1,689,177	492,666	292,500	-	-	2,474,343
8010 - Perpetual Cemetery	-	-	-	-	2,500	2,500
<b>TOTAL</b>	<b>\$ 11,671,704</b>	<b>\$ 7,259,892</b>	<b>\$ 6,594,850</b>	<b>\$ 1,245,213</b>	<b>\$ 1,995,312</b>	<b>\$ 28,766,971</b>
<b>% of Total</b>	<b>40.57%</b>	<b>25.24%</b>	<b>22.93%</b>	<b>4.33%</b>	<b>6.94%</b>	<b>100.00%</b>

## Summary of Fund Expenditures by Function

Fund	General Government	Public Safety	Public Works	Public Health	Culture & Recreation	Housing & Community Development	Debt Service	Miscellaneous	Other Financing Uses	Total
1000 - General	2,278,972	4,139,617	503,123	184,762	681,876	-	10,491	9,991	492,411	\$ 8,301,243
2190 - Comprehensive Liability	-	-	-	-	-	-	-	-	-	-
2220 - Library	-	-	-	-	737,326	-	-	-	49,609	786,935
2260 - Emergency Disaster	-	-	-	-	-	-	-	484,874	-	484,874
2300 - Communications/Dispatch Services	-	1,016,627	-	-	-	-	-	-	81,845	1,098,472
2310 - Tax Increment District - Downtown	-	-	-	-	-	1,280,000	162,575	-	-	1,442,575
2372 - Permissive Health Levy	-	-	-	-	-	-	-	-	700,249	700,249
2397 - CDBG Economic Dev Revolving	-	-	-	-	-	14,000	-	-	-	14,000
2399 - Impact Fees	-	160,000	180,000	-	130,750	-	-	-	-	470,750
2400 - Light Maintenance	-	162,800	-	-	-	-	-	-	-	162,800
2500 - Street Maintenance	-	-	972,963	-	-	-	96,686	1,500	158,312	1,229,461
2600 - Sidewalks	-	-	-	-	-	-	-	-	-	-
2650 - Business Improvement District	-	-	-	-	-	44,430	-	-	-	44,430
2700 - Park Improvement	-	-	-	-	70,966	-	-	-	-	70,966
2750 - Law Enforcement Joint Equipment	-	-	-	-	-	-	-	-	-	-
2820 - Gas Tax	-	-	610,000	-	-	-	-	-	-	610,000
2991 - American Rescue Plan	152,351	-	-	-	-	-	-	-	-	152,351
3002 - 2016 Fire Truck GOB	-	-	-	-	-	-	48,619	-	-	48,619
3003 - 2000 Fire Truck GOB	-	-	-	-	-	-	-	-	-	-
3200 - West End Tax Increment District	-	-	192,000	-	-	-	75,707	-	-	267,707
3400 - SID Revolving	-	-	-	-	-	-	-	-	-	-
3550 - SID 179 - West End	-	-	-	-	-	-	33,119	-	-	33,119
3600 - SID 181 - Regional Sewer	-	-	-	-	-	-	53,340	-	-	53,340
3955 - SID 180 - Carol Lane	-	-	-	-	-	-	-	-	38,562	38,562
4010 - Capital Improvement	110,000	-	-	-	-	-	-	-	-	110,000
4020 - Library Capital Improvement	-	-	-	-	20,000	-	-	-	-	20,000
4099 - Railroad Crossing Levy	-	-	-	-	-	-	-	-	-	-
4205 - Regional Sewer	-	-	2,500,000	-	-	-	-	-	-	2,500,000
5210 - Water Department	-	-	1,595,239	-	-	-	-	1,500	204,611	1,801,350
5310 - Sewer Department	-	-	1,981,634	-	-	-	765,876	1,500	272,815	3,021,825
5410 - Solid Waste Department	-	-	2,584,844	-	-	-	-	1,500	240,156	2,826,500
5510 - Ambulance Services	-	2,309,154	-	-	-	-	-	1,500	163,689	2,474,343
8010 - Perpetual Cemetery	-	-	-	-	-	-	-	-	2,500	2,500
<b>TOTAL</b>	<b>\$ 2,541,323</b>	<b>\$7,788,198</b>	<b>\$11,119,803</b>	<b>\$184,762</b>	<b>\$ 1,640,918</b>	<b>\$ 1,338,430</b>	<b>\$1,246,413</b>	<b>\$ 502,365</b>	<b>\$2,404,759</b>	<b>\$ 28,766,971</b>
<b>% of Total</b>	<b>8.83%</b>	<b>27.07%</b>	<b>38.65%</b>	<b>0.64%</b>	<b>5.70%</b>	<b>4.65%</b>	<b>4.33%</b>	<b>1.75%</b>	<b>8.36%</b>	<b>100.00%</b>

# City of Livingston



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## **GENERAL FUND REVENUE**

The FY 24 General Fund of \$7.75 million is supported by primarily by property taxes which account for \$3.3 million in property taxes and assessments. Support from the State of Montana provides another \$2 million for General Fund operations. As detailed on the following pages, the General Fund also benefits from license and permit fee revenue, fines, charges for services and other revenue sources, including administrative cost allocations from other funds including water, sewer and solid waste.

Pursuant to Part 4 of Chapter 10 of Title 15 of the Montana Code Annotated, the revenue generated from property taxes for the City of Livingston is restricted to “the amount of property taxes actually assessed in the prior year plus one-half of the average rate of inflation for the prior 3 years.” The City of Livingston operates within this requirement and, as a result, the Mill Levy for the City will be 182.69 in 2024. This represents a decrease of 2.77% from the 2023 budget.

# City of Livingston



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# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>310000 TAXES/ASSESSMENTS</b>					
311010	REAL PROPERTY TAXES	2,511,435	2,580,881	2,723,700	2,845,400
311021	MOBILE HOME TAXES	2,694	2,000	2,000	3,666
311022	PERSONAL PROPERTY TAXES	24,404	11,500	11,500	20,354
312000	PEN & INT ON DELINQ TAXES	6,266	3,500	7,500	5,000
314140	LOCAL VEHICLE TAX	296,672	280,000	300,000	325,000
314150	MARIJUANA EXCISE TAX	10,286	60,000	75,000	75,000
	<b>TAXES/ASSESSMENTS</b>	<b>2,851,758</b>	<b>2,937,881</b>	<b>3,119,700</b>	<b>3,274,420</b>
<b>320000 LICENSES AND PERMITS</b>					
322015	CATERING/ALCOHOL	390	500	750	500
322020	GENERAL BUSINESS	75,261	65,000	75,000	75,000
322021	CABLE TV/FRANCHISE	71,114	75,000	75,000	70,000
323000	NON-BUS LIC AND PERMITS	100	1,100	-	100
323010	BUILDING & RELATED PERM	256,269	155,000	130,000	130,000
323030	DOG LICENSES	25,740	20,000	20,000	20,000
323032	CAT LICENSE FEE	430	500	500	500
323035	ANIMAL BOARDING FEES	1,110	1,000	1,000	1,000
	<b>LICENSES AND PERMITS</b>	<b>430,413</b>	<b>318,100</b>	<b>302,250</b>	<b>297,100</b>
<b>330000 INTERGOVERNMENTAL REVENUES</b>					
331021	LAW ENFORCEMENT JUSTICE GRANT	50	-	-	-
331184	SCHOOL DIST/INTERGOVT	32,012	31,750	32,231	30,650
334130	TREE GRANT	15,750	-	5,000	-
334200	DEPT OF COMMERCE GRANT	-	-	-	50,000
335050	STATE SHARE PENSION	438,055	487,285	487,285	537,525
335074	LIVE CARD TABLE-FEES/LIC	-	150	-	-
335076	VIDEO POKER LICENSE FEE	21,550	24,000	24,000	24,000
335230	STATE ENTITLEMENT FUNDS	1,213,122	1,285,184	1,285,184	1,377,126
	<b>INTERGOVERNMENTAL REVENUES</b>	<b>1,720,540</b>	<b>1,828,369</b>	<b>1,833,700</b>	<b>2,019,301</b>
<b>340000 CHARGES FOR SERVICES</b>					
341009	SALE OF FIXED ASSETS	24,559	1,000	-	5,000
341010	SALE OF MAPS AND PUBLICAT	319	-	360	-
341011	SALE OF MISC ITEMS	1,244	500	500	500
341070	PLANNING FEES	13,944	8,000	10,000	8,000
342010	WRECKER/STORAGE FEES	1,470	1,000	1,000	1,000
342013	SVO REGISTRATION FEES	250	300	300	300
343015	PARKING PERMITS	2,940	500	1,200	500
343320	SALE OF CEMETERY PLOTS	2,900	3,500	7,500	3,500
343341	GRAVE OPENINGS	6,175	5,000	5,000	5,000
343342	CREMATIONS	2,250	3,000	3,500	3,000
343360	WEED CONTROL CHARGES/TAX	-	500	-	-
344010	ANIMAL CONTROL	400	1,000	-	-
346010	RECREATION PROGRAM	47,946	45,000	45,000	45,000
346030	SWIMMING POOL FEES	63,838	40,000	50,000	50,000
346031	POP MACHINE	273	100	276	275
346032	REC CONCESSION REVENUE	4,480	4,500	5,000	5,000
	<b>CHARGES FOR SERVICES</b>	<b>172,989</b>	<b>113,900</b>	<b>129,636</b>	<b>127,075</b>

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>350000 FINES AND FORFEITURES</b>					
351030	RESTITUTION	(3,547)	-	-	-
351033	PARKING	40,470	35,000	20,000	20,000
351036	TIME PAYMENTS	49,248	40,000	40,000	40,000
351037	POLICE DEPARTMENT FINES	31,866	30,000	30,000	30,000
351040	OTHER FINES AND	-	-	340	-
351043	PARKING FINES/COLLECTION	2,662	1,500	1,500	1,500
	<b>FINES AND FORFEITURES</b>	<b>120,699</b>	<b>106,500</b>	<b>91,840</b>	<b>91,500</b>
<b>360000 MISCELLANEOUS REVENUES</b>					
360000	MISCELLANEOUS REVENUE	16,978	13,000	13,000	13,000
361000	RENT/LEASES	59,613	67,560	56,160	58,320
361021	RECREATIONAL FACILITIES	25,912	20,000	28,000	30,000
365000	CONTRIBUTED AND DONATED	2,500	-	-	-
365003	REC DEPT/SCHOLARSHIP PROG	24,616	25,000	54,000	50,000
365020	PRIVATE GRANTS	1,000	-	-	-
365041	HISTORIC PRES GRANT FUNDS	6,000	6,000	6,000	18,000
	<b>MISCELLANEOUS REVENUES</b>	<b>136,619</b>	<b>131,560</b>	<b>157,160</b>	<b>169,320</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	2,109	2,500	5,000	5,000
	<b>INVESTMENT EARNINGS</b>	<b>2,109</b>	<b>2,500</b>	<b>5,000</b>	<b>5,000</b>
<b>380000 OTHER FINANCING SOURCES</b>					
383006	TRANSFER IN FROM FUND	355,218	421,748	421,748	595,766
383060	CEMETERY PERMANENT MAINT	225	1,500	1,500	2,500
	<b>OTHER FINANCING SOURCES</b>	<b>355,443</b>	<b>423,248</b>	<b>423,248</b>	<b>598,266</b>
<b>390000 TRANSFERS IN</b>					
396000	OTHER/OFFICE OVERHEAD	-	1,080,719	1,080,719	1,171,038
	<b>TRANSFERS IN</b>	<b>-</b>	<b>1,080,719</b>	<b>1,080,719</b>	<b>1,171,038</b>
	<b>TOTAL REVENUE</b>	<b>5,790,569</b>	<b>6,942,777</b>	<b>7,143,253</b>	<b>7,753,020</b>



## LEGISLATIVE DEPARTMENT

The Legislative Department contains the operating accounts for the elected City Commission. The elected City Commission consists of five members that hold the City's legislative powers, including approval of the budget. The City Commission makes policy and the City Manager is responsible for carrying out that policy.

### SUMMARY OF CHANGES FOR FY 24

Personnel: Funding is provided for a part-time City Clerk position in FY 2024.

Materials and Services: Funding is provided for professional services to support the City Commission.

Capital: Funding is recommended for certain community projects as detailed below:

<u>Item</u>	<u>Amount</u>
Economic Development Agent	\$ 70,000
Victim Services	\$ 10,000
Community Study Support	\$ 5,000
Flower Baskets	\$ 10,600
Livingston Loves Trees	\$ 20,000
AmeriCorp Volunteer Support	\$10,000
Transit Program Support	\$5,000
Spay/Neuter Clinic Support	\$5,000
Warming Center Support	\$25,000
Housing Coordinator Support	\$25,000
Urban and Native Plant Study	\$7,550

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>401 LEGISLATIVE</b>					
<b>410130 CITY COMMISSION</b>					
110	SALARIES AND WAGES	22,600	27,600	27,600	50,100
141	UNEMPLOYMENT INSURANCE	24	-	-	124
142	WORKERS' COMPENSATION	183	196	196	284
144	F.I.C.A.	1,711	1,711	1,711	3,106
145	P.E.R.S.	506	532	532	2,585
151	MEDICARE	400	400	400	726
200	SUPPLIES	551	500	500	500
331	LEGAL NOTICES	12,300	7,500	7,500	10,000
332	LEAGUE DUES	4,282	2,900	3,750	4,500
333	MEMBER/REGISTRATION FEES	2,628	4,500	4,500	5,500
337	CODE BOOK UPDATES	5,987	2,000	5,200	5,200
347	CELLULAR PHONE	945	1,750	2,160	2,160
350	PROFESSIONAL SERVICES	15,917	4,500	4,500	40,000
368	R&M-COMPUTER/OFFICE MACH	8,872	7,600	7,600	8,603
370	TRAVEL/LODGING/MEALS	-	500	-	500
510	LIABILITY INSURANCE	1,327	1,850	1,681	1,700
824	OUTSIDE ENTITY SUPPORT	-	80,000	80,000	193,150
<b>CITY COMMISSION</b>		<b>78,233</b>	<b>144,039</b>	<b>147,830</b>	<b>328,738</b>
<b>LEGISLATIVE TOTAL</b>		<b>78,233</b>	<b>144,039</b>	<b>147,830</b>	<b>328,738</b>



## SELECTED BUDGET DETAILS

<b>350 Professional Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 492	\$ 20,000	\$ 20,000
Executive Evaluation	\$ 4,500			
Commission Support	\$ 15,500			

<b>370 Travel, Lodging, Meals</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ -	\$ 500	\$ 500
Meetings	\$ 500			



## CAPITAL PROJECTS

Capital Projects	FY 22 Actual		FY 23 Budget		FY 24 Recommended	
Total	\$	-	\$	-	\$	-
N/A	\$	-				



## STAFFING SUMMARY

Position	FY 22 Budget	FY 23 Budget	FY 24 Recommended
Commissioners	5	5	5
Clerk	0	0	0.5
<b>TOTAL FTE</b>	<b>0</b>	<b>0</b>	<b>0.5</b>

# City of Livingston



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## **JUDICIAL DEPARTMENT**

The Judicial Department is responsible for the operation of the City of Livingston's Municipal Court. The elected City Judge manages the Court's function with the assistance of the Court Clerk. The Judicial Department is responsible for managing all judicial processes required by the Livingston Municipal Code.

### **SUMMARY OF CHANGES FOR FY 24**

Personnel: No additional personnel are recommended for FY 2024.

Materials and Services: Minor adjustments to certain operating accounts are recommended for FY 2024 as presented.

Capital: No capital projects are recommended for FY 2024.

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>402 JUDICIAL</b>					
<b>410360 CITY JUDGE</b>					
110	SALARIES AND WAGES	91,946	95,789	95,789	104,014
141	UNEMPLOYMENT INSURANCE	179	237	237	262
142	WORKERS' COMPENSATION	473	1,502	1,502	1,428
143	HEALTH INSURANCE	22,013	22,680	22,680	28,800
144	F.I.C.A.	5,771	5,939	5,939	6,449
145	P.E.R.S.	8,071	8,496	8,496	9,434
151	MEDICARE	1,349	1,389	1,389	1,508
200	SUPPLIES	3,484	1,700	1,700	1,700
334	SUBSCRIPTIONS/DUES	200	1,000	1,000	500
343	UTILITIES-PHONES	-	-	924	924
350	PROFESSIONAL SERVICES	2,330	1,000	2,500	2,500
368	R&M-COMPUTER/OFFICE MACH	6,832	2,000	2,000	3,000
370	TRAVEL/LODGING/MEALS	974	2,000	2,000	2,000
380	TRAINING SERVICES	535	2,700	2,700	2,000
390	JURY FEES	2,539	3,000	3,000	3,000
510	LIABILITY INSURANCE	5,852	6,161	5,701	5,700
940	CAPITAL OUTLAY	-	-	5,230	-
	<b>CITY JUDGE</b>	<b>152,547</b>	<b>155,593</b>	<b>162,787</b>	<b>173,219</b>
	<b>JUDICIAL TOTAL</b>	<b>152,547</b>	<b>155,593</b>	<b>162,787</b>	<b>173,219</b>



## SELECTED BUDGET DETAILS

<b>350 Professional Services</b>	<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>	\$ 2,330	\$ 1,000	\$ 2,500
Court Support	\$ 2,500		

<b>370 Travel, Lodging, Meals</b>	<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>	\$ 974	\$ 2,000	\$ 2,000
Employee education	\$ 2,000		



## CAPITAL PROJECTS

Capital Projects	FY 22 Actual		FY 23 Budget		FY 24 Recommended	
Total	\$	-	\$	-	\$	-
N/A	\$	-				



## STAFFING SUMMARY

Position	FY 22 Budget	FY 23 Budget	FY 24 Recommended
City Court Judge	1	1	1
City Court Clerk	1	1	1
<b>TOTAL FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>

# City of Livingston



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## **CITY MANAGER’S OFFICE**

The City Manager serves as the City’s Chief Administrative Officer responsible for the general management of the City and all affairs delegated by State Statute, the City Commission and Livingston Municipal Code. The City Manager supervises the departments, offices and boards of city government ensuring that the goals and objectives of the elected City Commission are accomplished within established policies. The City Manager is also responsible for the development of the City's annual budget and capital improvement program, and administers both following their adoption by the City Commission.

### **SUMMARY OF CHANGES FOR FY 24**

Personnel:	The Administrative Assistant position is recommended for elimination in FY 2024. A Policy Analyst position is recommended for FY 2024 to support the City Manager in the development and implementation of policy initiatives.
Materials and Services:	Minor adjustments to certain operating accounts are recommended for FY 2024 as presented.
Capital:	No capital projects are recommended for FY 2024.

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>403 ADMINISTRATION</b>					
<b>410400 CITY MANAGER</b>					
110	SALARIES AND WAGES	295,605	201,270	174,950	210,800
120	OVERTIME	2,017	2,500	2,500	2,500
130	VEHICLE ALLOWANCE	3,450	3,600	3,600	3,600
141	UNEMPLOYMENT INSURANCE	1,355	1,141	1,141	1,193
142	WORKERS' COMPENSATION	1,888	1,470	1,470	1,231
143	HEALTH INSURANCE	22,013	11,340	18,428	28,800
144	F.I.C.A.	17,367	12,857	12,857	13,448
145	P.E.R.S.	26,280	29,457	19,805	19,673
151	MEDICARE	4,220	3,007	3,007	3,145
190	MOVING EXPENSE	-	-	13,177	-
193	LIFE INS PREMIUM	-	1,200	331	350
312	PUBLIC RELATIONS	7,866	15,000	13,000	20,000
333	MEMBER/REGISTRATION FEES	2,313	1,500	1,500	1,500
334	SUBSCRIPTIONS/DUES	3,825	5,000	2,500	5,000
350	PROFESSIONAL SERVICES	-	18,500	25,213	15,000
368	R&M-COMPUTER/OFFICE MACH	4,070	4,600	4,600	3,450
370	TRAVEL/LODGING/MEALS	387	2,000	14,000	2,000
380	TRAINING SERVICES	620	500	-	1,000
510	LIABILITY INSURANCE	13,101	18,773	18,773	9,100
824	OUTSIDE ENTITY SUPPORT	19,307	-	-	-
	<b>CITY MANAGER</b>	<b>425,683</b>	<b>333,715</b>	<b>330,852</b>	<b>341,790</b>
<b>440160 ENVIRONMENTAL HEALTH</b>					
200	SUPPLIES	6,003	2,500	2,500	2,500
	<b>ENVIRONMENTAL HEALTH</b>	<b>6,003</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
	<b>ADMINISTRATION TOTAL</b>	<b>431,686</b>	<b>336,215</b>	<b>333,352</b>	<b>344,290</b>



## SELECTED BUDGET DETAILS

<b>312 Public Relations</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 7,866	\$ 15,000	\$ 20,000
Outreach Services	\$ 15,000			
Coummunications	\$ 5,000			

<b>350 Professional Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ -	\$ 18,500	\$ 15,000
Project Support	\$ 5,000			
Logo Design	\$ 10,000			

<b>370 Travel, Lodging, Meals</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 387	\$ 2,000	\$ 2,000
GOCSMA	\$ 1,500			
In-State Travel	\$ 500			



## CAPITAL PROJECTS

Capital Projects	FY 22 Actual		FY 23 Budget		FY 24 Recommended	
Total	\$	-	\$	-	\$	-
N/A	\$	-				



## STAFFING SUMMARY

Position	FY 22 Budget	FY 23 Budget	FY 24 Recommended
City Manager	1	1	1
Administrative Assistant	1	1	0
Policy Analyst	0	0	1
<b>TOTAL FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>

# City of Livingston



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## **FINANCE DEPARTMENT**

The Finance Department supports the operations of the City through its performance of several functions including: accounts payable, accounts receivable, budgeting, grants management, payroll and reporting.

### **SUMMARY OF CHANGES FOR FY 24**

Personnel: No additional personnel are recommended for FY 2024.

Materials and Services: Minor adjustments to certain operating accounts are recommended for FY 2024 as presented.

Capital: No capital projects are recommended for FY 2024.

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>404 FINANCE</b>					
<b>410530 AUDITING</b>					
335	INDEPENDENT AUDITS	25,360	32,300	27,785	30,200
	<b>AUDITING</b>	<b>25,360</b>	<b>32,300</b>	<b>27,785</b>	<b>30,200</b>
<b>410540 FINANCE OFFICER</b>					
110	SALARIES AND WAGES	75,634	90,000	90,000	95,422
141	UNEMPLOYMENT INSURANCE	340	495	495	525
142	WORKERS' COMPENSATION	499	638	638	542
143	HEALTH INSURANCE	11,007	11,340	11,340	14,400
144	F.I.C.A.	4,699	5,580	5,580	5,916
145	P.E.R.S.	6,712	7,983	7,983	8,655
151	MEDICARE	1,099	1,165	1,165	1,384
333	MEMBER/REGISTRATION FEES	590	1,000	1,000	650
370	TRAVEL/LODGING/MEALS	4,115	3,000	3,000	3,000
380	TRAINING SERVICES	2,334	2,500	2,629	2,500
	<b>FINANCE OFFICER</b>	<b>107,028</b>	<b>123,701</b>	<b>123,830</b>	<b>132,994</b>
<b>410550 ACCOUNTING</b>					
110	SALARIES AND WAGES	51,475	59,740	59,740	64,232
120	OVERTIME	544	1,000	500	1,000
141	UNEMPLOYMENT INSURANCE	234	334	334	359
142	WORKERS' COMPENSATION	167	180	180	147
143	HEALTH INSURANCE	11,006	11,340	11,340	14,400
144	F.I.C.A.	3,225	3,766	3,766	4,044
145	P.E.R.S.	4,443	5,388	5,388	5,917
151	MEDICARE	754	881	881	946
333	MEMBER/REGISTRATION FEES	150	150	200	200
368	R&M-COMPUTER/OFFICE MACH	2,869	3,100	3,100	3,450
370	TRAVEL/LODGING/MEALS	2,788	1,500	2,100	2,500
380	TRAINING SERVICES	625	750	1,050	1,000
510	LIABILITY INSURANCE	8,687	8,664	7,915	8,900
630	PAYING AGENT FEES/SER CHG	18,426	17,000	17,000	17,000
810	LOSSES	379	100	100	100
	<b>ACCOUNTING</b>	<b>105,773</b>	<b>113,893</b>	<b>113,594</b>	<b>124,195</b>
	<b>FINANCE TOTAL</b>	<b>238,162</b>	<b>269,894</b>	<b>265,209</b>	<b>287,389</b>



## SELECTED BUDGET DETAILS

<b>370 Travel, Lodging, Meals</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 6,903	\$ 4,500	\$ 5,500
AICPA Government Update	\$ 1,500			
GFOA Annual Conference	\$ 1,500			
Caselle Conference	\$ 2,000			
MT League Clerks Conference	\$ 500			

<b>380 Training Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 2,959	\$ 3,250	\$ 3,500
AICPA Government Update	\$ 1,815			
GFOA Annual Conference	\$ 485			
Caselle Conference	\$ 495			
MT League Clerks Conference	\$ 705			



# CAPITAL PROJECTS

Capital Projects	FY 22 Actual		FY 23 Budget		FY 24 Recommended	
Total	\$	-	\$	-	\$	-
N/A	\$	-				



## STAFFING SUMMARY

Position	FY 22 Budget	FY 23 Budget	FY 24 Recommended
Finance Director	1	1	1
Assistant Finance Officer	1	1	1
<b>TOTAL FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>

# City of Livingston



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## **PLANNING DEPARTMENT**

The City of Livingston Planning Department is responsible for processing planning and building related applications. The Department also supports the operation of Livingston's Historic Preservation Commission, Planning Board and Zoning Commission. In addition, the Department manages all long-range community planning efforts of the City including the Growth Policy and Downtown Master Plan and their related map and text amendments to the Livingston Municipal Code.

### **SUMMARY OF CHANGES FOR FY 24**

**Personnel:** A part-time intern position is recommended for FY 2024

**Materials and Services:** Both a Downtown Master Plan and review of the zoning provisions of the Livingston Municipal code are funded in FY 2024.

**Capital:** No capital projects are recommended for FY 2024.

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>406 PLANNING SERVICES</b>					
<b>411030 PLANNER</b>					
110	SALARIES AND WAGES	82,810	90,000	60,000	113,164
120	OVERTIME	630	375	-	-
141	UNEMPLOYMENT INSURANCE	376	497	270	622
142	WORKERS' COMPENSATION	832	643	425	642
143	HEALTH INSURANCE	13,791	11,340	7,650	14,400
144	F.I.C.A.	5,192	5,603	3,720	7,016
145	P.E.R.S.	7,199	12,876	5,382	10,264
151	MEDICARE	1,214	1,310	870	1,641
190	MOVING EXPENSE	-	-	5,000	-
200	SUPPLIES	93	1,500	1,500	1,500
220	OPERATING SUPPLIES	377	250	250	250
320	PRINTING/DUPLICATING	-	500	-	500
331	LEGAL NOTICES	-	750	-	750
333	MEMBER/REGISTRATION FEES	-	-	-	550
341	UTILITIES-GAS/ELECTRIC	3,000	65	-	-
347	CELLULAR PHONE	503	1,000	250	250
349	HISTORIC PRESERVATION COM	-	6,000	6,000	18,000
351	LEGAL SERVICES/PROF SERV	3,076	-	40	175,000
368	R&M-COMPUTER/OFFICE MACH	2,214	1,600	1,600	1,725
370	TRAVEL/LODGING/MEALS	-	250	-	3,530
380	TRAINING SERVICES	-	500	1,250	1,350
394	INTERFUND GOVERNMENTAL SU	60,652	45,900	45,900	53,600
510	LIABILITY INSURANCE	8,961	4,195	3,040	3,350
513	INS ON VEHICLES & EQUIP	115	125	140	155
	<b>PLANNER</b>	<b>191,036</b>	<b>185,279</b>	<b>143,287</b>	<b>408,259</b>
	<b>PLANNING SERVICES TOTAL</b>	<b>191,036</b>	<b>185,279</b>	<b>143,287</b>	<b>408,259</b>



## SELECTED BUDGET DETAILS

<b>351 Legal/Professional Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 3,076	\$ -	\$ 175,000
Downtown Master Plan	\$ 50,000			
Zoning Code Update	\$ 125,000			

<b>370 Travel, Lodging, Meals</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ -	\$ 250	\$ 3,530
Mountain Town Conference	\$ 3,000			
Montana Conference	\$ 530			



# CAPITAL PROJECTS

Capital Projects	FY 22 Actual		FY 23 Budget		FY 24 Recommended	
Total	\$	-	\$	-	\$	-
N/A	\$	-				



## STAFFING SUMMARY

Position	FY 22 Budget	FY 23 Budget	FY 24 Recommended
Planning Director	1	1	1
Assistant Planner	0.62	0	0
Intern	0	0	0.5
<b>TOTAL FTE</b>	<b>1.62</b>	<b>1</b>	<b>1.5</b>

# City of Livingston



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## **CITY ATTORNEY'S OFFICE**

The City Attorney handles both criminal and civil responsibilities for the City. The City Attorney prosecutes misdemeanor criminal actions which occur in the City of Livingston and over which the City Court has jurisdiction. In addition, the City Attorney represents the City in civil proceedings brought by the City or brought against the City, drafts contracts, ordinances and resolutions for the City Commission, and is the chief legal advisor for the City, its officers, and employees.

### **SUMMARY OF CHANGES FOR FY 24**

Personnel: No additional personnel are recommended for FY 2024.

Materials and Services: Minor adjustments to certain operating accounts are recommended for FY 2024.

Capital: No capital projects are recommended for FY 2024.

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>407 LEGAL SERVICES</b>					
<b>411100 CITY ATTORNEY</b>					
110	SALARIES AND WAGES	127,118	134,944	134,944	144,684
120	OVERTIME	105	250	250	-
141	UNEMPLOYMENT INSURANCE	572	742	742	796
142	WORKERS' COMPENSATION	835	956	956	821
143	HEALTH INSURANCE	21,584	22,680	22,680	28,800
144	F.I.C.A.	7,888	8,367	8,367	8,970
145	P.E.R.S.	11,135	11,970	11,970	13,123
151	MEDICARE	1,845	1,957	1,957	2,098
200	SUPPLIES	1,826	1,000	1,000	1,000
212	COMPUTER SUPPLIES	-	500	500	500
333	MEMBER/REGISTRATION FEES	1,663	1,000	1,000	1,000
334	SUBSCRIPTIONS/DUES	3,430	4,500	4,500	4,500
350	PROFESSIONAL SERVICES	3,548	3,250	3,250	10,000
368	R&M-COMPUTER/OFFICE MACH	5,515	3,100	3,100	3,450
370	TRAVEL/LODGING/MEALS	1,056	1,500	1,500	1,500
380	TRAINING SERVICES	240	1,200	1,200	1,200
510	LIABILITY INSURANCE	8,805	7,740	7,312	8,100
	<b>CITY ATTORNEY</b>	<b>197,166</b>	<b>205,656</b>	<b>205,228</b>	<b>230,542</b>
	<b>LEGAL SERVICES TOTAL</b>	<b>197,166</b>	<b>205,656</b>	<b>205,228</b>	<b>230,542</b>



## SELECTED BUDGET DETAILS

<b>350 Professional Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 3,548	\$ 3,250	\$ 10,000
Contracted Legal Services	\$ 10,000			

<b>370 Travel, Lodging, Meals</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 1,056	\$ 1,500	\$ 1,500
Professional Development	\$ 1,500			



## CAPITAL PROJECTS

Capital Projects	FY 22 Actual		FY 23 Budget		FY 24 Recommended	
Total	\$	-	\$	-	\$	-
N/A	\$	-				



## STAFFING SUMMARY

Position	FY 22 Budget	FY 23 Budget	FY 24 Recommended
City Attorney	1	1	1
Paralegal	1	1	1
<b>TOTAL FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>

# City of Livingston



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## **RECREATION DEPARTMENT**

In FY 2024, the Recreation Department is recommended to transition from a unit of the Administrative Services Department into a stand-alone department. Doing so will enable the Department to operate with a focus on its mission of providing recreation opportunities for the community in a more efficient and visible manner. The Department will continue to function from its current location in the Civic Center as the City evaluates future opportunities for recreation facility improvements.

### **SUMMARY OF CHANGES FOR FY 24**

Personnel: No additional personnel are recommended for FY 2024.

Materials and Services: Minor adjustments to certain operating accounts are recommended for FY 2024 as presented.

Capital: No capital projects are recommended for FY 2024.

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>409 RECREATION</b>					
<b>460442 CIVIC CENTER ADMIN</b>					
231	REP & MAINT SUPPLIES	36,389	32,000	32,000	32,000
320	PRINTING/DUPPLICATING	785	250	250	-
341	UTILITIES-GAS/ELECTRIC	13,385	16,500	16,500	14,500
361	REP & MAINT-GENERAL	1,530	6,500	6,500	8,770
512	INSURANCE ON BUILDINGS	2,477	2,477	3,057	3,620
924	BUILDING IMPROV	11,370	-	-	-
	<b>CIVIC CENTER ADMIN</b>	<b>65,936</b>	<b>57,727</b>	<b>58,307</b>	<b>58,890</b>
<b>460445 SWIMMING POOL AND SPLASH PARK</b>					
110	SALARIES AND WAGES	43,918	56,617	56,617	57,572
120	OVERTIME	2,673	750	750	750
141	UNEMPLOYMENT INSURANCE	228	316	316	321
142	WORKERS' COMPENSATION	712	816	816	742
143	HEALTH INSURANCE	1	2,835	2,835	3,600
144	F.I.C.A.	3,137	3,557	3,557	3,616
145	P.E.R.S.	830	847	847	953
151	MEDICARE	734	832	832	846
220	OPERATING SUPPLIES	2,917	2,500	2,500	3,500
226	RECREATION SUPPLIES	1,404	500	500	-
316	INSTUCTOR/OFFICIAL FEES	-	-	-	1,250
346	INTERNET SERVICE	2,562	2,635	2,635	2,635
357	SOFTWARE SERVICES	36	-	-	-
380	TRAINING SERVICES	2,044	-	-	3,000
512	INSURANCE ON BUILDINGS	755	755	755	1,104
	<b>SWIMMING POOL AND SPLASH PARK</b>	<b>61,948</b>	<b>72,960</b>	<b>72,960</b>	<b>79,889</b>
<b>460449 RECREATION PROGRAMS</b>					
110	SALARIES AND WAGES	108,119	134,168	134,168	160,771
120	OVERTIME	4,921	3,500	3,500	4,000
141	UNEMPLOYMENT INSURANCE	509	757	757	906
142	WORKERS' COMPENSATION	1,214	1,504	1,504	1,541
143	HEALTH INSURANCE	15,530	31,185	31,185	39,600
144	F.I.C.A.	7,009	8,535	8,535	10,216
145	P.E.R.S.	9,588	11,457	11,457	14,174
151	MEDICARE	1,639	1,996	1,996	2,389
220	OPERATING SUPPLIES	5,463	7,500	7,500	7,500
226	RECREATION SUPPLIES	20,669	15,000	24,000	22,500
236	FUEL/OIL/DIESEL	113	300	300	300
316	INSTUCTOR/OFFICIAL FEES	4,281	1,000	15,000	18,000
320	PRINTING/DUPPLICATING	628	1,000	1,000	1,000
333	MEMBER/REGISTRATION FEES	295	750	750	750
336	ADVERTISING	551	3,000	1,500	1,500
346	INTERNET SERVICE	8,920	9,200	9,200	9,200
347	CELLULAR PHONE	781	600	600	750
350	PROFESSIONAL SERVICES	4,911	5,000	-	-
357	SOFTWARE SERVICES	4,104	4,000	4,309	5,000
368	R&M-COMPUTER/OFFICE MACH	5,796	5,800	5,800	7,000
370	TRAVEL/LODGING/MEALS	853	500	500	4,500
380	TRAINING SERVICES	1,352	1,000	1,000	1,000
510	LIABILITY INSURANCE	15,444	16,366	15,574	19,250
513	INS ON VEHICLES & EQUIP	31	31	35	40
	<b>RECREATION PROGRAMS</b>	<b>222,721</b>	<b>264,149</b>	<b>280,170</b>	<b>331,887</b>
	<b>RECREATION TOTAL</b>	<b>350,604</b>	<b>394,836</b>	<b>411,437</b>	<b>470,666</b>



## SELECTED BUDGET DETAILS

<b>316 Instructor/Official Fees</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 4,281	\$ 1,000	\$ 19,250
MOSS PIR Day Camps	\$ 7,950			
Be Limitless Soccer Camp	\$ 10,000			
Adult Softball Coordinator	\$ 1,000			
Youth Sports Officials	\$ 1,000			

<b>370 Travel, Lodging, Meals</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 853	\$ 500	\$ 4,500
National Parks & Recreation Conference	\$ 2,200			
Montana Trails, Recreation & Parks Association Conference	\$ 2,300			



# CAPITAL PROJECTS

Capital Projects	FY 22 Actual		FY 23 Budget		FY 24 Recommended	
Total	\$	-	\$	-	\$	-
N/A	\$	-				



## STAFFING SUMMARY

<b>Position</b>	<b>FY 22 Budget</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
Recreation Manager	0	0	1
Sports Program Coordinator	0	0	1
Community Recreation Coordinator	0	0	1
Recreation Seasonals	0	0	12
<b>TOTAL FTE</b>	<b>0</b>	<b>0</b>	<b>15</b>

# City of Livingston



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## **LIVINGSTON POLICE DEPARTMENT**

The Livingston Police Department Livingston enforces the laws of the City and State to assist the citizens of Livingston in protecting their lives and property. The Department provides both general policing as well as service to the schools through its School Resource Officer program. In addition, the Department provides dispatch services public safety agencies of the City and County through the emergency communications center.

### **SUMMARY OF CHANGES FOR FY 2024**

- Personnel:** An additional police officer is recommended in FY 2024 to replace the code enforcement officer position that is transferred out of the Department. Additionally, an additional dispatch position is recommended; this position is jointly funded with Park County.
- Materials and Services:** Minor adjustments to certain operating accounts are recommended for FY 2024 as presented.
- Capital:** Several equipment acquisitions are recommended for FY 2024 including: two vehicles, ballistic vests and certain dispatch equipment.

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>431 LAW ENFORCEMENT</b>					
<b>420100 OPERATING ACCOUNT</b>					
153	TOOL ALLOWANCE	289	-	-	-
220	OPERATING SUPPLIES	4,117	5,000	5,000	5,000
227	CAPITAL OUTLAY LESS THAN	5,601	10,500	10,500	7,000
228	FIREARM SUPPLIES	6,855	6,000	6,000	6,000
231	REP & MAINT SUPPLIES	11,580	7,000	6,500	7,000
236	FUEL/OIL/DIESEL	27,457	27,000	28,000	29,000
310	COMM/TRANS(POSTAGE)	693	650	650	650
311	COMPUTER LEASE	27,225	21,400	21,400	21,400
320	PRINTING/DUPLICATING	731	1,000	1,000	1,000
324	SEXUAL OFFENDER PUBLIC NO	-	500	500	500
334	SUBSCRIPTIONS/DUES	538	500	500	500
347	CELLULAR PHONE	10,104	8,000	8,000	8,000
350	PROFESSIONAL SERVICES	12,964	15,000	15,000	35,000
360	REP & MAINT SERVICES	8,603	5,500	5,500	8,000
368	R&M-COMPUTER/OFFICE MACH	63,563	52,856	52,856	61,531
370	TRAVEL/LODGING/MEALS	5,428	6,500	6,000	8,000
380	TRAINING SERVICES	11,988	8,000	8,500	9,500
510	LIABILITY INSURANCE	63,054	67,458	64,672	57,000
512	INSURANCE ON BUILDINGS	15	15	18	40
513	INS ON VEHICLES & EQUIP	1,694	1,982	2,209	2,500
824	OUTSIDE ENTITY SUPPORT	15,625	12,500	12,500	12,500
940	CAPITAL OUTLAY	12,242	30,000	20,022	7,000
976	VEHICLES	84,768	115,000	34,149	130,000
	<b>OPERATING ACCOUNT</b>	<b>375,134</b>	<b>402,361</b>	<b>309,476</b>	<b>417,121</b>
<b>420101 POLICE OFFICERS</b>					
110	SALARIES AND WAGES	870,583	983,206	983,206	1,117,250
120	OVERTIME	70,617	55,000	88,000	80,000
141	UNEMPLOYMENT INSURANCE	4,433	5,798	5,798	6,673
142	WORKERS' COMPENSATION	32,503	36,272	36,272	33,084
143	HEALTH INSURANCE	152,208	181,440	181,440	230,400
146	POLICE PENSION	371,558	451,603	143,485	161,298
148	CLOTHING ALLOWANCE	13,750	16,000	16,000	16,000
151	MEDICARE	14,116	15,286	15,286	17,592
191	STATE PENSION EXPENSE	-	-	308,118	356,332
347	CELLULAR PHONE	8,250	9,600	9,600	9,600
	<b>POLICE OFFICERS</b>	<b>1,538,018</b>	<b>1,754,205</b>	<b>1,787,205</b>	<b>2,028,229</b>
	<b>LAW ENFORCEMENT TOTAL</b>	<b>1,913,152</b>	<b>2,156,566</b>	<b>2,096,681</b>	<b>2,445,350</b>



## SELECTED BUDGET DETAILS

<b>350 Professional Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 12,964	\$ 15,000	\$ 35,000
Cleaning Services	\$ 10,500			
New Hire Evaluations	\$ 7,500			
Towing and DUI Eval	\$ 9,245			
Tuition Reimbursement	\$ 7,755			

<b>368 R&amp;M Computer, Office Machinery</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 63,563	\$ 52,856	\$ 61,531
Smart Cop	\$ 25,000			
Park County IT	\$ 31,031			
Secuirty Warrant	\$ 2,900			
Faro	\$ 2,600			
CJIN Access	\$ 2,000			
Net Motion	\$ 1,700			
2-Factor Authentication	\$ 1,000			

<b>370 Travel, Lodging, Meals</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 5,428	\$ 6,500	\$ 8,000
Training Travel	\$ 8,000			



## CAPITAL PROJECTS

Capital Projects		FY 22 Actual	FY 23 Budget	FY 24 Recommended
Total		\$ 97,010	\$ 145,000	\$ 137,000
Patrol Vehicles (2)	\$	130,000		
Ballistic Vests	\$	7,000		



## STAFFING SUMMARY

Position	FY 22 Budget	FY 23 Budget	FY 24 Recommended
Police Chief	1	1	1
Assistant Police Chief	1	1	1
Sergeants	3	3	3
Detective	1	1	1
School Resource Officer	1	1	1
Police Officer	9	9	10
Code Enforcement	1	1	0
Animal Control	1	1	0
<b>TOTAL FTE</b>	<b>18</b>	<b>18</b>	<b>17</b>

# City of Livingston



*Incorporated 1889*



## **LIVINGSTON FIRE & RESCUE DEPARTMENT**

The Livingston Fire and Rescue Department Livingston Fire & Rescue has a combination department consisting of 16 full-time paid personnel and 27 part-time reserves providing both fire suppression and emergency medical services. The Department is the primary provider of fire suppression in the City of Livingston and additionally provides ambulance service to all residents and visitors of central Park County.

### **SUMMARY OF CHANGES FOR FY 24**

Personnel: No additional personnel are recommended for FY 2024.

Materials and Services: Minor adjustments to certain operating accounts are recommended for FY 2024 as presented.

Capital: Certain small equipment purchases are recommended for FY 2024.

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>441 FIRE</b>					
<b>420400 OPERATING ACCOUNT</b>					
210 OFFICE SUPPLIES		2,562	2,300	2,300	2,300
220 OPERATING SUPPLIES		42,531	23,000	33,500	28,000
230 REP & MAINT SUPPLIES		1,770	2,500	2,500	2,500
232 REP & MAINT-VEHICLES		1,049	3,500	12,000	15,000
236 FUEL/OIL/DIESEL		7,904	12,000	10,000	10,000
310 COMM/TRANS(POSTAGE)		11	100	100	300
312 PUBLIC RELATIONS		535	500	500	500
313 FIRE PREVENTION		258	500	-	500
320 PRINTING/DUPLICATING		-	250	250	250
334 SUBSCRIPTIONS/DUES		600	1,200	600	1,000
341 UTILITIES-GAS/ELECTRIC		1,127	950	950	1,200
347 CELLULAR PHONE		500	1,500	500	500
350 PROFESSIONAL SERVICES		4,833	12,000	12,000	15,000
357 SOFTWARE SERVICES		6,475	5,704	5,704	5,704
360 REP & MAINT SERVICES		3,053	6,000	7,500	8,000
365 BUILDING REPAIR		1,912	2,000	2,000	2,000
368 R&M-COMPUTER/OFFICE MACH		14,578	12,749	12,749	16,100
370 TRAVEL/LODGING/MEALS		3,493	4,000	4,000	4,000
380 TRAINING SERVICES		6,833	10,500	10,500	10,500
381 CODE BOOKS		576	1,000	1,000	1,000
395 PHYSICALS		5,050	-	250	5,500
510 LIABILITY INSURANCE		56,219	57,592	53,215	45,000
513 INS ON VEHICLES & EQUIP		7,043	7,284	8,122	8,750
940 CAPITAL OUTLAY		-	-	-	6,500
981 TOOLS/EQUIPMENT/SAFETY		6,150	9,050	-	46,000
<b>OPERATING ACCOUNT</b>		<b>175,064</b>	<b>176,179</b>	<b>180,240</b>	<b>236,104</b>
<b>420401 FIREFIGHTERS</b>					
110 SALARIES AND WAGES		491,780	479,133	479,133	505,070
113 EMERGENCY CALL-BACK		5,586	12,200	12,200	12,200
114 NON-EMERGENGY CALL BACK		51,648	55,000	55,000	55,000
115 HOLIDAY CALL-BACK		3,450	5,750	5,750	5,750
120 OVERTIME		14,771	13,500	13,500	13,500
141 UNEMPLOYMENT INSURANCE		2,942	3,112	3,112	3,255
142 WORKERS' COMPENSATION		37,095	37,790	37,790	34,293
143 HEALTH INSURANCE		92,589	99,750	99,750	122,700
147 FIRE PENSION		270,227	271,696	271,696	287,449
148 CLOTHING ALLOWANCE		-	300	300	300
151 MEDICARE		7,663	7,569	7,569	7,918
190 MOVING EXPENSE		2,500	-	-	-
347 CELLULAR PHONE		-	-	-	900
<b>FIREFIGHTERS</b>		<b>980,250</b>	<b>985,800</b>	<b>985,800</b>	<b>1,048,335</b>

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>420402 RESERVE AMB/FIREFIGHTERS</b>					
110	SALARIES AND WAGES	59,246	49,350	49,350	49,350
114	NON-EMERGENCY CALL BACK	3,113	1,000	1,000	1,000
120	OVERTIME	4,610	-	-	-
141	UNEMPLOYMENT INSURANCE	355	281	281	281
142	WORKERS' COMPENSATION	5,244	3,412	3,412	2,961
144	F.I.C.A.	4,894	3,168	3,168	3,168
147	FIRE PENSION	-	-	-	990
148	CLOTHING ALLOWANCE	1,972	750	750	1,200
151	MEDICARE	1,145	741	741	741
380	TRAINING SERVICES	-	-	600	4,000
	<b>RESERVE AMB/FIREFIGHTERS</b>	<b>80,580</b>	<b>58,702</b>	<b>59,302</b>	<b>63,691</b>
<b>420410 RESERVES OPERATING</b>					
220	OPERATING SUPPLIES	6,442	6,500	6,500	10,500
370	TRAVEL/LODGING/MEALS	552	750	750	750
380	TRAINING SERVICES	2,804	3,000	3,000	1,000
	<b>RESERVES OPERATING</b>	<b>9,798</b>	<b>10,250</b>	<b>10,250</b>	<b>12,250</b>
	<b>FIRE TOTAL</b>	<b>1,245,693</b>	<b>1,230,931</b>	<b>1,235,592</b>	<b>1,360,380</b>



## SELECTED BUDGET DETAILS

<b>350 Professional Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 4,833	\$ 12,000	\$ 15,000
LN Curtis	\$ 4,990			
Big Sky Fire Pump Testing	\$ 2,717			
MES SCBA	\$ 2,435			
Ladder Testing	\$ 3,189			
Hurst Total	\$ 1,044			
Total Fire Protection	\$ 625			

<b>380 Training Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 6,833	\$ 10,500	\$ 14,500
FSTS Training	\$ 7,350			
Fire Nuggets	\$ 500			
Frontline Fire Training	\$ 6,650			



## CAPITAL PROJECTS

<b>Capital Projects</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 6,150	\$ 9,050	\$ 52,500
Fire Behavior Lab	\$ 6,500			
SCBA Replacements	\$ 18,500			
Motorola Radios	\$ 7,500			
Turnout Gear	\$ 20,000			



## STAFFING SUMMARY

Position	FY 22 Budget	FY 23 Budget	FY 24 Recommended
Fire Chief	1	1	1
Operations Chief	1	1	1
EMS Chief	3	3	3
Shift Captains	1	1	1
Engineer 1	1	1	1
Engineer 2	9	9	10
Firefighter II	1	1	0
Reserve Firefighters*	1	1	0
<b>TOTAL FTE</b>	<b>17</b>	<b>17</b>	<b>17</b>

\*Reserves are not guaranteed hours and are therefore excluded from the FTE total



## **BUILDING INSPECTION DIVISION**

The Livingston Building Inspection Division reviews plans and performs inspections using the International Code Council's International Building Code (IBC) and International Residential Code (IRC). These codes are updated and re-adopted approximately every three years.

### **SUMMARY OF CHANGES FOR FY 24**

Personnel:	No additional personnel are recommended for FY 2024. An expected pay-out of accrued benefits is included.
Materials and Services:	Minor adjustments to certain operating accounts are recommended for FY 2024 as presented.
Capital:	No capital projects are recommended for FY 2024.

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>443 BUILDING INSPECTOR</b>					
<b>420403 BUILDING INSPECTION</b>					
110 SALARIES AND WAGES		22,206	149,020	149,020	158,305
120 OVERTIME		386	375	375	1,200
141 UNEMPLOYMENT INSURANCE		102	822	822	1,192
142 WORKERS' COMPENSATION		322	1,483	1,483	1,682
143 HEALTH INSURANCE		4,182	22,680	22,680	28,800
144 F.I.C.A.		1,412	9,262	9,262	13,437
145 P.E.R.S.		1,935	13,251	13,251	19,657
151 MEDICARE		330	2,166	2,166	3,801
200 SUPPLIES		837	500	500	500
232 REP & MAINT-VEHICLES		1,253	750	750	750
236 FUEL/OIL/DIESEL		1,252	1,000	1,000	1,000
347 CELLULAR PHONE		542	500	1,125	1,200
350 PROFESSIONAL SERVICES		2,700	2,700	2,900	3,000
368 R&M-COMPUTER/OFFICE MACH		1,106	1,600	1,600	3,450
380 TRAINING SERVICES		375	500	500	500
381 CODE BOOKS		405	500	1,600	500
510 LIABILITY INSURANCE		4,036	3,935	8,714	9,000
590 BLDG CODES EDUC FUND ASSE		2,497	1,250	650	650
<b>BUILDING INSPECTION</b>		<b>45,878</b>	<b>212,294</b>	<b>218,398</b>	<b>248,624</b>
<b>BUILDING INSPECTOR TOTAL</b>		<b>45,878</b>	<b>212,294</b>	<b>218,398</b>	<b>248,624</b>



## SELECTED BUDGET DETAILS

<b>350 Professional Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 2,700	\$ 2,700	\$ 3,000
Building Permit Audit	\$ 3,000			

<b>380 Training Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 375	\$ 500	\$ 500
State Certifications	\$ 500			



## CAPITAL PROJECTS

Capital Projects	FY 22 Actual		FY 23 Budget		FY 24 Recommended	
Total	\$	-	\$	-	\$	-
N/A	\$	-				



## STAFFING SUMMARY

<b>Position</b>	<b>FY 22 Budget</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
Building Director	1	1	1
Building Inspector	0.38	1	1
<b>TOTAL FTE</b>	<b>1.38</b>	<b>2</b>	<b>2</b>

# City of Livingston



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## **ADMINISTRATIVE SERVICES DEPARTMENT**

The Administrative Services Department serves as the Human Resource Office and is responsible for coordinating employee recruitment, learning, development and training. The Human Resource office is also responsible for resolution of employee relations concerns, plays a prominent role in Labor/Management relations and negotiations and serves in a consultative role to the City Manager and Department Heads for all employee related matters. The Department also provides oversight of the City's grants management, risk management services and is the designated Civil Rights Officer for the organization.

### **SUMMARY OF CHANGES FOR FY 24**

**Personnel:** The City's Recreation function has been removed from the Administrative Services Department for FY 2024.

**Materials and Services:** Minor adjustments to certain operating accounts are recommended for FY 2024 as presented.

**Capital:** No capital projects are recommended for FY 2024.

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>454 ADMINISTRATIVE SERVICES</b>					
<b>410450 ADMINISTRATIVE SERVICES - HR</b>					
110	SALARIES AND WAGES	85,465	90,000	90,000	95,414
141	UNEMPLOYMENT INSURANCE	385	495	495	525
142	WORKERS' COMPENSATION	565	638	638	542
143	HEALTH INSURANCE	11,007	11,340	11,340	14,400
144	F.I.C.A.	5,299	5,580	5,580	5,916
145	P.E.R.S.	7,452	7,983	7,983	8,654
151	MEDICARE	1,239	1,305	1,305	1,383
255	SAFETY & RISK MANAGEMENT	29	1,500	-	-
315	RECRUITMENT ADVERTISING	13,685	8,000	18,000	18,000
333	MEMBER/REGISTRATION FEES	647	1,000	750	500
350	PROFESSIONAL SERVICES	12,635	10,000	13,000	30,000
368	R&M-COMPUTER/OFFICE MACH	2,668	1,600	2,500	2,000
370	TRAVEL/LODGING/MEALS	1,099	2,500	2,500	2,500
380	TRAINING SERVICES	385	1,500	-	-
<b>ADMINISTRATIVE SERVICES - HR</b>		<b>142,560</b>	<b>143,441</b>	<b>154,091</b>	<b>179,834</b>



## SELECTED BUDGET DETAILS

<b>350 Professional Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 12,635	\$ 10,000	\$ 30,000
Grant Writing Services	\$ 20,000			
HR Support	\$ 10,000			

<b>370 Travel, Lodging, Meals</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 1,099	\$ 2,500	\$ 2,500
Labor Negotiations	\$ 2,500			



# CAPITAL PROJECTS

Capital Projects	FY 22 Actual		FY 23 Budget		FY 24 Recommended	
Total	\$	-	\$	-	\$	-
N/A	\$	-				



## STAFFING SUMMARY

<b>Position</b>	<b>FY 22 Budget</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
Administrative Services Director	1	1	1
Recreation Manager	1	1	0
Sports Program Coordinator	1	1	0
Community Recreation Coordinator	1	1	0
Recreation Seasonals	12	12	0
<b>TOTAL FTE</b>	<b>16</b>	<b>16</b>	<b>1</b>

# City of Livingston



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## **CODE ENFORCEMENT DIVISION**

In FY 2024, the City's Animal Control and Code Enforcement Officers are recommended for transfer from the Police Department to a new Code Enforcement Division. These two positions will be jointly responsible for enforcing the provisions of the Livingston Municipal Code related to non-criminal matters including dark skies, noise, parking and other quality of life matters.

### **SUMMARY OF CHANGES FOR FY 24**

**Personnel:** No additional personnel are recommended for FY 2024. The division will be composed of the existing Animal Control and Code Enforcement positions within the Police Department.

**Materials and Services:** Funding is provided to support both the Animal Control and Code Enforcement functions. Funding is specifically provided for the handling of re-united animals as well as the implementation of an electronic code enforcement software.

**Capital:** No capital projects are recommended for FY 2024.

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>454 ADMINISTRATIVE SERVICES</b>					
<b>420405 CODE ENFORCEMENT</b>					
110	SALARIES AND WAGES	-	-	-	50,500
141	UNEMPLOYMENT INSURANCE	-	-	-	278
142	WORKERS' COMPENSATION	-	-	-	642
143	HEALTH INSURANCE	-	-	-	14,400
144	F.I.C.A.	-	-	-	3,131
145	P.E.R.S.	-	-	-	4,580
151	MEDICARE	-	-	-	732
220	OPERATING SUPPLIES	-	-	-	1,000
357	SOFTWARE SERVICES	-	-	-	10,000
	<b>CODE ENFORCEMENT</b>	-	-	-	<b>85,263</b>

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>454 ADMINISTRATIVE SERVICES</b>					
<b>440640 ANIMAL CONTROL SERVICES</b>					
110	SALARIES AND WAGES	41,288	45,500	45,500	50,291
120	OVERTIME	1,295	1,000	1,000	1,000
141	UNEMPLOYMENT INSURANCE	196	261	261	288
142	WORKERS' COMPENSATION	607	676	676	665
143	HEALTH INSURANCE	10,091	11,340	11,340	14,400
144	F.I.C.A.	2,485	2,945	2,945	3,242
145	P.E.R.S.	3,772	4,213	4,213	4,743
148	CLOTHING ALLOWANCE	917	1,000	1,000	1,000
151	MEDICARE	581	689	689	758
220	OPERATING SUPPLIES	4,412	5,500	5,500	1,500
231	REP & MAINT SUPPLIES	104	1,000	1,000	1,000
232	REP & MAINT-VEHICLES	967	1,000	1,000	1,000
236	FUEL/OIL/DIESEL	3,616	1,500	1,500	3,500
347	CELLULAR PHONE	515	600	600	600
350	PROFESSIONAL SERVICES	14,563	20,400	20,000	40,000
357	SOFTWARE SERVICES	998	1,200	1,200	1,200
368	R&M-COMPUTER/OFFICE MACH	2,136	1,600	1,600	1,725
380	TRAINING SERVICES	-	400	-	400
510	LIABILITY INSURANCE	3,118	3,221	-	2,800
513	INS ON VEHICLES & EQUIP	109	119	133	150
	<b>ANIMAL CONTROL SERVICES</b>	<b>91,769</b>	<b>104,164</b>	<b>100,157</b>	<b>130,262</b>



## SELECTED BUDGET DETAILS

<b>350 Professional Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
Animal Control		\$ 14,563	\$ 20,000	\$ 40,000
<b>Total</b>		<b>\$ 14,563</b>	<b>\$ 20,000</b>	<b>\$ 40,000</b>
Stafford	\$ 40,000			

<b>357 Software Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ -	\$ -	\$ 10,000
Code Enforcement Software	\$ 10,000			



# CAPITAL PROJECTS

Capital Projects	FY 22 Actual		FY 23 Budget		FY 24 Recommended	
Total	\$	-	\$	-	\$	-
N/A	\$	-				



## STAFFING SUMMARY

<b>Position</b>	<b>FY 22 Budget</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
Animal Control	1	1	1
Code Enforcement	0	0	1
<b>TOTAL FTE</b>	<b>1</b>	<b>1</b>	<b>2</b>



## **PARKS DIVISION**

The Public Works Department's Parks Division is responsible for the maintenance and up-keep of all City parks, including the Cemetery. The Division is also responsible for the maintenance of certain City facilities and buildings. The Division is managed by the Public Works Department and certain expenses of Department administration are included in the Division budget.

### **SUMMARY OF CHANGES FOR FY 24**

Personnel: No additional personnel are recommended for FY 2024

Materials and Services: Minor adjustments to certain operating accounts are recommended FY 2024 as presented.

Capital: Certain capital projects are recommended for FY 2024 as detailed herein.

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>455 PARKS</b>					
<b>430100 PUBLIC WORKS ADMIN</b>					
220	OPERATING SUPPLIES	1,622	1,500	1,500	1,600
224	JANITOR CONTRACT/SUPPLIES	1,157	-	-	-
350	PROFESSIONAL SERVICES	146	-	-	-
357	SOFTWARE SERVICES	-	-	463	500
	<b>PUBLIC WORKS ADMIN</b>	<b>2,925</b>	<b>1,500</b>	<b>1,963</b>	<b>2,100</b>
<b>430930 CEMETERY OPERATING</b>					
231	REP & MAINT SUPPLIES	127	-	25	-
341	UTILITIES-GAS/ELECTRIC	1,011	3,000	3,000	3,300
357	SOFTWARE SERVICES	1,840	1,200	1,142	1,150
361	REP & MAINT-GENERAL	6,681	6,000	6,000	6,000
362	REP & MAINT-VEHICLES	2,843	2,000	2,000	1,500
393	WEED CONTROL	-	2,000	2,000	1,000
401	SPRINKLER MAINTENANCE	-	500	500	750
402	TREE MAINTENANCE	4,665	6,000	6,000	20,000
512	INSURANCE ON BUILDINGS	66	66	66	97
	<b>CEMETERY OPERATING</b>	<b>17,233</b>	<b>20,766</b>	<b>20,733</b>	<b>33,797</b>
<b>430950 ROAMING OPERATING</b>					
110	SALARIES AND WAGES	240,061	287,953	287,953	310,985
120	OVERTIME	9,998	10,000	10,000	13,000
141	UNEMPLOYMENT INSURANCE	1,163	1,665	1,665	1,808
142	WORKERS' COMPENSATION	3,627	4,309	4,309	4,181
143	HEALTH INSURANCE	41,636	45,360	45,360	57,600
144	F.I.C.A.	15,674	18,771	18,771	20,385
145	P.E.R.S.	20,447	20,723	20,723	22,275
148	CLOTHING ALLOWANCE	4,665	4,800	4,800	4,800
151	MEDICARE	3,666	4,390	4,390	4,767
346	INTERNET SERVICE	743	601	762	765
347	CELLULAR PHONE	1,348	1,400	2,000	2,060
368	R&M-COMPUTER/OFFICE MACH	4,401	6,100	6,100	6,900
370	TRAVEL/LODGING/MEALS	244	500	500	750
380	TRAINING SERVICES	1,435	1,250	1,250	1,250
510	LIABILITY INSURANCE	15,161	17,869	16,773	15,700
976	VEHICLES	-	15,000	15,000	-
	<b>ROAMING OPERATING</b>	<b>364,268</b>	<b>440,691</b>	<b>440,356</b>	<b>467,226</b>

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>460430 PARKS OPERATING</b>					
231	REP & MAINT SUPPLIES	5,058	12,500	12,500	15,000
236	FUEL/OIL/DIESEL	10,435	12,000	12,000	14,000
255	SAFETY & RISK MANAGEMENT	535	750	750	750
333	MEMBER/REGISTRATION FEES	155	500	500	500
341	UTILITIES-GAS/ELECTRIC	12,054	16,000	16,000	16,000
350	PROFESSIONAL SERVICES	29,963	2,000	13,401	2,500
361	REP & MAINT-GENERAL	26,995	18,000	18,000	18,000
362	REP & MAINT-VEHICLES	6,808	4,000	4,000	4,000
393	WEED CONTROL	1,755	5,000	5,000	2,000
401	SPRINKLER MAINTENANCE	800	5,000	5,000	5,000
402	TREE MAINTENANCE	52,559	20,000	20,000	20,000
512	INSURANCE ON BUILDINGS	2,403	2,403	2,958	3,460
513	INS ON VEHICLES & EQUIP	1,084	1,176	1,319	1,700
940	CAPITAL OUTLAY	40,138	37,500	53,000	48,500
	<b>PARKS OPERATING</b>	<b>190,742</b>	<b>136,829</b>	<b>164,428</b>	<b>151,410</b>
<b>460445 SWIMMING POOL AND SPLASH PARK</b>					
220	OPERATING SUPPLIES	-	-	-	-
222	CHEMICALS	22,623	20,000	20,000	23,000
341	UTILITIES-GAS/ELECTRIC	13,637	20,000	20,000	25,000
361	REP & MAINT-GENERAL	11,275	9,000	9,000	10,000
540	STATE FEE ASSESSMENTS	346	1,800	1,800	1,800
940	CAPITAL OUTLAY	242	-	-	-
	<b>SWIMMING POOL AND SPLASH PARK</b>	<b>48,123</b>	<b>50,800</b>	<b>50,800</b>	<b>59,800</b>
	<b>PARKS TOTAL</b>	<b>623,291</b>	<b>650,586</b>	<b>678,280</b>	<b>714,333</b>



## SELECTED BUDGET DETAILS

<b>350 Professional Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 29,963	\$ 2,000	\$ 2,500
Surveying and Engineering	\$ 2,000			
Other Services	\$ 500			

<b>402 Tree Maintenance</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 52,559	\$ 20,000	\$ 20,000
Tree Maintenance and Removal	\$ 20,000			



## CAPITAL PROJECTS

<b>Capital Projects</b>	<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>	\$ 40,138	\$ 52,500	\$ 48,500

Lawn Mower	\$ 10,750
Snow Blower	\$ 5,000
Skate Park Crack Sealing	\$ 5,500
Sacajawea Park Picnic Shelter Roof	\$ 12,500
Miles Park Fence	\$ 11,000
Sander	\$ 3,750

### **Parks projects funded elsewhere**

Skatepark Improvements	\$ 70,000
Lawn Mower	\$ 10,750
Playground Equipment	\$ 50,000



## STAFFING SUMMARY

Position	FY 22 Budget	FY 23 Budget	FY 24 Recommended
Superintendent	1	1	1
Lead	1	1	1
Maintenance II	2	2	2
Parks Seasonals	5	4	5
<b>TOTAL</b>	<b>9</b>	<b>8</b>	<b>9</b>



## **NON-DEPARTMENTAL**

The City of Livingston's incurs several expenses that are used Government-wide or do not fall within specific departments. These General Fund departments do not include personnel costs but are used to support all departments. Included among these are the following departments:

- Elections: The City pays for the cost of County-wide general elections in odd numbered years, while the County is responsible for the cost in even numbered years.
- Facilities Admin: This department is used to pay the costs of maintain general governmental properties of the City such as City Hall, the City/County Complex, and the Star Road property.
- Central Communications: Phones, the City's website, and internet service are paid from this Department.
- Central Stores: Central Stores is where expenditures of general office supplies, general software, postage, as well as IT costs are accounted for.
- Sanitarian: The Sanitarian is a position shared by the City and County. The County employees the sanitarian and incurs all costs associated with the department. The City is responsible for 17% of those costs.
- Non-Departmental: Certain insurance costs and deductibles are accounted for in the area as well as transfers to support the operations of the Dispatch Center.

### **SUMMARY OF CHANGES FOR FY 24**

- Personnel: No personnel are funded in these departments.
- Materials and Services: There are no significant changes to materials and services.
- Capital: The budget includes capital expenditures for IT Infrastructure.

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>405 ELECTIONS</b>					
<b>410600 ELECTIONS</b>					
330 PURCHASED SERVICES/TAXES		10,986	-	-	26,000
<b>ELECTIONS</b>		<b>10,986</b>	<b>-</b>	<b>-</b>	<b>26,000</b>
<b>ELECTIONS TOTAL</b>		<b>10,986</b>	<b>-</b>	<b>-</b>	<b>26,000</b>

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>421 FACILITIES ADMIN</b>					
<b>411230 FACILITY MAINTENANCE</b>					
231	REP & MAINT SUPPLIES	11,754	6,000	6,000	5,000
341	UTILITIES-GAS/ELECTRIC	37,642	36,000	36,000	36,000
350	PROFESSIONAL SERVICES	2,215	1,000	1,000	1,000
360	REP & MAINT SERVICES	52,137	32,600	32,600	35,000
364	BUILDING JANITOR	28,330	12,000	20,000	20,000
365	BUILDING REPAIR	(9,190)	10,000	10,000	10,000
398	BUILDING MAINT CONTRACT	24,304	7,000	22,000	24,000
512	INSURANCE ON BUILDINGS	3,660	3,660	4,481	5,111
532	LAND LEASE RENT	10,800	10,800	11,100	12,000
924	BUILDING IMPROV	67,748	50,000	58,762	-
940	CAPITAL OUTLAY	73,542	-	-	-
	<b>FACILITY MAINTENANCE</b>	<b>302,942</b>	<b>169,060</b>	<b>201,943</b>	<b>148,111</b>
<b>490500 DEBT SERVICE PAYMENTS</b>					
610	PRINCIPAL	7,397	8,546	8,546	8,737
620	INTEREST	743	611	611	1,754
	<b>DEBT SERVICE PAYMENTS</b>	<b>8,140</b>	<b>9,157</b>	<b>9,157</b>	<b>10,491</b>
	<b>FACILITIES ADMIN TOTAL</b>	<b>311,082</b>	<b>178,217</b>	<b>211,100</b>	<b>158,602</b>

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>422 CENTRAL COMMUNICATIONS</b>					
<b>411300 CENTRAL COMMUNICATIONS</b>					
343	UTILITIES-PHONES	2,912	2,500	2,500	2,900
345	WEBSITE	3,800	3,800	3,800	3,800
346	INTERNET SERVICE	30,126	33,675	33,675	34,300
347	CELLULAR PHONE	424	600	600	840
	<b>CENTRAL COMMUNICATIONS</b>	<b>37,262</b>	<b>40,575</b>	<b>40,575</b>	<b>41,840</b>
	<b>CENTRAL COMMUNICATIONS TOTAL</b>	<b>37,262</b>	<b>40,575</b>	<b>40,575</b>	<b>41,840</b>

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>423 CENTRAL STORES</b>					
<b>411700 CENTRAL STORES</b>					
210	OFFICE SUPPLIES	18,583	13,500	13,500	14,000
212	COMPUTER SUPPLIES	1,841	2,000	2,000	2,000
221	OFFICE FURNITURE/EQUIP	1,345	2,500	2,500	2,000
310	COMM/TRANS(POSTAGE)	7,653	1,500	7,000	7,000
320	PRINTING/DUPLICATING	2,511	1,600	3,500	2,500
357	SOFTWARE SERVICES	33,782	39,108	39,108	35,000
360	REP & MAINT SERVICES	544	750	750	750
368	R&M-COMPUTER/OFFICE MACH	16,406	12,000	12,000	15,000
947	COMPUTER HARDWARE	-	45,500	36,000	35,000
<b>CENTRAL STORES</b>		<b>82,665</b>	<b>118,458</b>	<b>116,358</b>	<b>113,250</b>
<b>CENTRAL STORES TOTAL</b>		<b>82,665</b>	<b>118,458</b>	<b>116,358</b>	<b>113,250</b>

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>425 SANITARIAN</b>					
	<b>440110 SANITARIAN-CITY/COUNTY</b>				
394	INTERFUND GOVERNMENTAL SU	46,350	38,000	48,000	52,000
	<b>SANITARIAN-CITY/COUNTY</b>	<b>46,350</b>	<b>38,000</b>	<b>48,000</b>	<b>52,000</b>
	<b>SANITARIAN TOTAL</b>	<b>46,350</b>	<b>38,000</b>	<b>48,000</b>	<b>52,000</b>

# 1000 GENERAL FUND

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>460 NON-DEPARTMENTAL</b>					
<b>510200 JUDGMENT AND LOSSES</b>					
814	SETTLEMENT	98,195	-	-	-
	<b>JUDGMENT AND LOSSES</b>	<b>98,195</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>510330 LIABILITY INSURANCE</b>					
520	SURETY BONDS/EMPLOYEES	758	850	758	850
	<b>LIABILITY INSURANCE</b>	<b>758</b>	<b>850</b>	<b>758</b>	<b>850</b>
<b>510331 OTHER UNALLOCATED COSTS</b>					
110	SALARIES AND WAGES	(398,089)	-	-	-
392	ADMINISTRATIVE COST ALLOC	(609,401)	-	-	-
511	CLAIMS PAID/DEDUCTIBLE	-	7,500	2,500	7,500
	<b>OTHER UNALLOCATED COSTS</b>	<b>(1,007,490)</b>	<b>7,500</b>	<b>2,500</b>	<b>7,500</b>
<b>510500 PENSION PAYMENTS</b>					
145	P.E.R.S.	1,068	1,554	1,554	1,641
	<b>PENSION PAYMENTS</b>	<b>1,068</b>	<b>1,554</b>	<b>1,554</b>	<b>1,641</b>
<b>521000 INTERFUND OP TRANSFERS</b>					
821	TRANSFER TO OTHER FUNDS	393,600	408,289	408,289	492,411
	<b>INTERFUND OP TRANSFERS</b>	<b>393,600</b>	<b>408,289</b>	<b>408,289</b>	<b>492,411</b>
<b>NON-DEPARTMENTAL TOTAL</b>		<b>(513,870)</b>	<b>418,193</b>	<b>413,101</b>	<b>502,402</b>
<b>TOTAL EXPENDITURES</b>		<b>5,676,254</b>	<b>6,982,937</b>	<b>6,981,463</b>	<b>8,301,243</b>
<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>		<b>114,315</b>	<b>(40,160)</b>	<b>161,790</b>	<b>(548,223)</b>



## CAPITAL PROJECTS

Capital Projects		FY 22 Actual	FY 23 Budget	FY 24 Recommended
Total		\$ 73,542	\$ 45,500	\$ 35,000
Wireless Controller Replacement	\$ 10,000			
2-Factor Authentication	\$ 10,000			
Domain and Wireless Security	\$ 15,000			



## STAFFING SUMMARY

Position	FY 22 Budget	FY 23 Budget	FY 24 Recommended
-	-	-	-

# City of Livingston



*Incorporated 1889*



## **DISPATCH**

The Dispatch center is responsible for receiving all 911 calls for the City of Livingston and Park County. Both the City and the County contribute equally to support this service.

### **SUMMARY OF CHANGES FOR FY 24**

Personnel: One additional communications officer is recommended for FY 2024.

Materials and Services: Minor adjustments to certain operating accounts are recommended for FY 2024 as presented.

Capital: Certain capital projects are recommended for FY 2024 as detailed herein.

## 2300 DISPATCH

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>330000 INTERGOVERNMENTAL REVENUES</b>					
335050	STATE SHARE PENSION	552	-	-	-
	<b>INTERGOVERNMENTAL REVENUES</b>	<b>552</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>340000 CHARGES FOR SERVICES</b>					
342040	COUNTY CONTRACT PAYMENT	325,657	408,289	408,289	492,411
342050	DISPATCHER SERVICES	3,058	2,000	3,500	3,500
	<b>CHARGES FOR SERVICES</b>	<b>328,715</b>	<b>410,289</b>	<b>411,789</b>	<b>495,911</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	111	100	125	125
	<b>INVESTMENT EARNINGS</b>	<b>111</b>	<b>100</b>	<b>125</b>	<b>125</b>
<b>380000 OTHER FINANCING SOURCES</b>					
383006	TRANSFER IN FROM FUND	77,897	74,118	74,118	113,650
383080	TRANSFER IN	393,600	408,289	408,289	492,411
	<b>OTHER FINANCING SOURCES</b>	<b>471,497</b>	<b>482,407</b>	<b>482,407</b>	<b>606,061</b>
	<b>TOTAL REVENUE</b>	<b>800,874</b>	<b>892,796</b>	<b>894,321</b>	<b>1,102,097</b>

## 2300 DISPATCH

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>432 DISPATCH SERVICES</b>					
<b>420102 DISPATCHERS</b>					
110	SALARIES AND WAGES	480,015	472,875	424,851	564,123
120	OVERTIME	65,210	35,000	80,000	75,000
141	UNEMPLOYMENT INSURANCE	2,528	2,846	2,340	3,570
142	WORKERS' COMPENSATION	10,188	17,813	16,375	17,701
143	HEALTH INSURANCE	94,001	102,060	90,720	144,000
144	F.I.C.A.	34,497	32,046	30,965	40,246
145	P.E.R.S.	49,483	46,364	45,215	59,525
148	CLOTHING ALLOWANCE	8,500	9,000	7,625	10,000
151	MEDICARE	8,068	7,495	7,495	9,412
	<b>DISPATCHERS</b>	<b>752,490</b>	<b>725,499</b>	<b>705,586</b>	<b>923,577</b>
<b>420160 DISPATCH/COMMUNICATIONS</b>					
220	OPERATING SUPPLIES	3,221	5,500	5,500	5,000
227	CAPITAL OUTLAY LESS THAN	614	1,000	1,000	1,000
311	COMPUTER LEASE	9,628	10,000	7,223	9,500
320	PRINTING/DUPLICATING	-	200	200	200
334	SUBSCRIPTIONS/DUES	474	650	736	750
360	REP & MAINT SERVICES	2,234	2,000	2,000	2,000
368	R&M-COMPUTER/OFFICE MACH	18,676	14,000	14,000	21,000
380	TRAINING SERVICES	3,217	5,000	5,000	5,000
392	ADMINISTRATIVE COST ALLOC	70,176	-	-	-
510	LIABILITY INSURANCE	34,611	33,868	34,689	30,600
940	CAPITAL OUTLAY	136,410	18,000	-	18,000
	<b>DISPATCH/COMMUNICATIONS</b>	<b>279,259</b>	<b>90,218</b>	<b>70,348</b>	<b>93,050</b>
<b>521000 INTERFUND OP TRANSFERS</b>					
392	ADMINISTRATIVE COST ALLOC	-	74,978	74,978	81,845
	<b>INTERFUND OP TRANSFERS</b>	<b>-</b>	<b>74,978</b>	<b>74,978</b>	<b>81,845</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,031,749</b>	<b>890,695</b>	<b>850,912</b>	<b>1,098,472</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>(230,875)</b>	<b>2,101</b>	<b>43,409</b>	<b>3,625</b>



## SELECTED BUDGET DETAILS

<b>380 Training Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 3,217	\$ 5,000	\$ 5,000
Dispatch Conference	\$ 5,000			



## CAPITAL PROJECTS

Capital Projects	FY 22 Actual	FY 23 Budget	FY 24 Recommended
Total	\$ 136,410	\$ 18,000	\$ 18,000
Base Radio	\$ 18,000		



## STAFFING SUMMARY

Position	FY 22 Budget	FY 23 Budget	FY 24 Recommended
Communications Coordinator	1	1	1
Shift Supervisor	2	2	2
Communications Officer	6	6	7
<b>TOTAL</b>	<b>9</b>	<b>9</b>	<b>10</b>



## **STREETS DIVISION**

The Public Works Department's Streets Division is responsible for maintaining 70 miles of streets, alleys, and City owned sidewalks of the City of Livingston. This budget includes funding for snow removal, resurfacing streets, improving drainage, street sweeping, repairing potholes, installing and maintaining street signs and traffic markings, and street lighting.

### **SUMMARY OF CHANGES FOR FY 24**

**Revenue:** Assessment revenue for the Streets Division is set annually by resolution of the City Commission. The current year budget does not include an increase in the assessment amount from the FY 2023 budget.

**Personnel:** No additional personnel are recommended for FY 2024.

**Materials and Services:** Minor adjustments to certain operating accounts are recommended for FY 2024 as presented.

**Capital:** Certain capital projects are recommended for FY 2024 as detailed herein.

## 2500 STREET MAINTENANCE

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>320000 LICENSES AND PERMITS</b>					
323000	NON-BUS LIC AND PERMITS	15,725	10,000	10,000	10,000
	<b>LICENSES AND PERMITS</b>	<b>15,725</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>330000 INTERGOVERNMENTAL REVENUES</b>					
335050	STATE SHARE PENSION	380	-	-	-
	<b>INTERGOVERNMENTAL REVENUES</b>	<b>380</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>340000 CHARGES FOR SERVICES</b>					
343015	PARKING METERS AND FEES	644	500	800	800
	<b>CHARGES FOR SERVICES</b>	<b>644</b>	<b>500</b>	<b>800</b>	<b>800</b>
<b>360000 MISCELLANEOUS REVENUES</b>					
360000	MISCELLANEOUS REVENUE	2,424	2,500	500	500
363010	SPECIAL ASSESSMENTS	1,267,666	1,323,753	1,323,900	1,323,900
363040	PEN & INT ON SPEC ASSESS	4,349	1,900	2,000	2,000
	<b>MISCELLANEOUS REVENUES</b>	<b>1,274,439</b>	<b>1,328,153</b>	<b>1,326,400</b>	<b>1,326,400</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	395	200	1,000	1,000
	<b>INVESTMENT EARNINGS</b>	<b>395</b>	<b>200</b>	<b>1,000</b>	<b>1,000</b>
<b>380000 OTHER FINANCING SOURCES</b>					
381070	INTERCAP/LOANS/NOTES	300,000	-	-	-
383000	INTERFUND OPERAT TRANSFER	49,916	52,385	52,385	69,395
	<b>OTHER FINANCING SOURCES</b>	<b>349,916</b>	<b>52,385</b>	<b>52,385</b>	<b>69,395</b>
	<b>TOTAL REVENUE</b>	<b>1,641,498</b>	<b>1,391,238</b>	<b>1,390,585</b>	<b>1,407,595</b>

## 2500 STREET MAINTENANCE

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>451 STREET DEPARTMENT</b>					
<b>430210 STREET ADMINISTRATION</b>					
110	SALARIES AND WAGES	32,540	38,256	38,256	43,319
120	OVERTIME	342	750	750	1,000
141	UNEMPLOYMENT INSURANCE	172	215	215	244
142	WORKERS' COMPENSATION	211	232	232	202
143	HEALTH INSURANCE	4,949	6,917	6,917	8,784
144	F.I.C.A.	2,273	2,418	2,418	2,748
145	P.E.R.S.	3,362	3,460	3,460	4,020
151	MEDICARE	532	566	566	643
210	OFFICE SUPPLIES	1,463	500	500	500
331	LEGAL NOTICES	123	300	300	400
350	PROFESSIONAL SERVICES	12,547	25,000	10,000	20,000
368	R&M-COMPUTER/OFFICE MACH	1,064	1,350	1,350	1,100
392	ADMINISTRATIVE COST ALLOC	139,455	-	-	-
394	INTERFUND GOVERNMENTAL SU	8,665	9,000	9,000	12,000
510	LIABILITY INSURANCE	16,002	26,007	25,883	23,500
512	INSURANCE ON BUILDINGS	650	650	803	951
513	INS ON VEHICLES & EQUIP	4,197	4,265	4,904	6,000
947	COMPUTER HARDWARE	-	-	-	-
	<b>STREET ADMINISTRATION</b>	<b>228,546</b>	<b>119,886</b>	<b>105,554</b>	<b>125,411</b>
<b>430220 FACILITIES/CITY SHOP</b>					
200	SUPPLIES	1,174	1,000	1,000	1,000
224	JANITOR CONTRACT/SUPPLIES	888	1,500	1,500	1,600
341	UTILITIES-GAS/ELECTRIC	4,309	4,500	4,500	4,500
342	UTILITIES-WTR,SWR,GARB	-	2,000	2,000	2,200
346	INTERNET SERVICE	3,511	3,650	3,650	3,650
347	CELLULAR PHONE	765	1,000	1,000	1,000
357	SOFTWARE SERVICES	1,450	2,000	2,000	2,000
360	REP & MAINT SERVICES	1,661	6,000	6,000	6,000
924	BUILDING IMPROV	92,617	-	-	-
	<b>FACILITIES/CITY SHOP</b>	<b>106,374</b>	<b>21,650</b>	<b>21,650</b>	<b>21,950</b>
<b>430240 STREET DEPARTMENT</b>					
110	SALARIES AND WAGES	326,089	381,970	381,970	394,360
120	OVERTIME	19,214	28,000	28,000	31,000
141	UNEMPLOYMENT INSURANCE	1,581	2,293	2,293	2,376
142	WORKERS' COMPENSATION	19,775	24,012	24,012	20,002
143	HEALTH INSURANCE	55,286	65,205	65,205	79,200
144	F.I.C.A.	21,303	25,846	25,846	26,782
145	P.E.R.S.	29,386	32,378	32,378	33,519
148	CLOTHING ALLOWANCE	6,232	3,900	3,900	6,600
151	MEDICARE	4,982	6,045	6,045	6,263
231	REP & MAINT SUPPLIES	10,772	14,000	14,000	14,000
232	REP & MAINT-VEHICLES	14,852	25,000	25,000	25,000
233	REP & MAINT - STREET MATE	235	7,000	7,000	5,000
236	FUEL/OIL/DIESEL	34,342	24,500	24,500	30,000
255	SAFETY & RISK MANAGEMENT	179	500	500	750
317	UTILITY LOCATE SERVICES	884	1,000	1,000	1,100
357	SOFTWARE SERVICES	-	-	-	500
361	REP & MAINT-GENERAL	3,206	5,000	5,000	5,000
362	REP & MAINT-VEHICLES	25,774	54,000	54,000	40,000
368	R&M-COMPUTER/OFFICE MACH	4,417	6,302	6,302	7,400
370	TRAVEL/LODGING/MEALS	468	500	500	750
380	TRAINING SERVICES	79	750	750	1,000
471	ASPHALT	-	30,000	30,000	10,000
472	CHIP SEAL	-	30,000	30,000	-
940	CAPITAL OUTLAY	272,420	47,000	47,000	55,000
960	INFRASTRUCTURE/WATER/SEWE	4,538	69,854	69,854	30,000
976	VEHICLES	-	45,000	45,000	-
	<b>STREET DEPARTMENT</b>	<b>856,015</b>	<b>930,055</b>	<b>930,055</b>	<b>825,602</b>

## 2500 STREET MAINTENANCE

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
	<b>490500 DEBT SERVICE PAYMENTS</b>				
610	PRINCIPAL	90,003	119,621	119,621	79,248
620	INTEREST	3,461	6,238	6,238	17,438
	<b>DEBT SERVICE PAYMENTS</b>	<b>93,463</b>	<b>125,859</b>	<b>125,859</b>	<b>96,686</b>
	<b>510331 OTHER UNALLOCATED COSTS</b>				
511	CLAIMS PAID/DEDUCTIBLE	1,500	1,500	1,500	1,500
	<b>OTHER UNALLOCATED COSTS</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
	<b>521000 INTERFUND OP TRANSFERS</b>				
392	ADMINISTRATIVE COST ALLOC	-	146,657	146,657	158,312
	<b>INTERFUND OP TRANSFERS</b>	<b>-</b>	<b>146,657</b>	<b>146,657</b>	<b>158,312</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,285,898</b>	<b>1,345,607</b>	<b>1,331,275</b>	<b>1,229,461</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>355,601</b>	<b>45,631</b>	<b>59,310</b>	<b>178,134</b>



## SELECTED BUDGET DETAILS

<b>231 Repair &amp; Maintenance Supplies</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 10,772	\$ 14,000	\$ 14,000
Supplies	\$ 14,000			

<b>370 Travel, Lodging, Meals</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 468	\$ 500	\$ 500
Professional Development	\$ 500			



## CAPITAL PROJECTS

Capital Projects		FY 22 Actual	FY 23 Budget	FY 24 Recommended
<b>Total</b>		\$ 369,575	\$ 161,854	\$ 85,000
Sander	\$ 10,000			
Snow Blade	\$ 30,000			
Portable Message Boards	\$ 15,000			
Parks Master Plan				
Improvements	\$ 30,000			



## STAFFING SUMMARY

Position	FY 22 Budget	FY 23 Budget	FY 24 Recommended
Administration	0.61	0.61	0.61
Superintendent	1	1	1
Lead	1	1	1
Maintenance II	4	4	3.75
Street Seasonals	3	3	3
<b>TOTAL</b>	<b>9.61</b>	<b>9.61</b>	<b>9.36</b>

# City of Livingston



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## **WATER DIVISION**

The Public Works Department's Water Division ensures that City residents and businesses have access to potable drinking water. The division maintains 60 miles of water mains and operates 6 well sites, 3 booster stations, and 3 reservoirs throughout the city. The division also reads meters, repairs meters, installs water taps and processes utility billing. Water Quality is tested routinely to meet State Water Quality Standards. The Consumer Confidence Report can be viewed on the City's website. Three reservoirs store 3,090,000 gallons.

### **SUMMARY OF CHANGES FOR FY 24**

Revenue:	The primary source of revenue for the Water Division is user charges. The current year budget recommends a rate increase to all users of not less than 3%. The estimated revenue provided in the budget reflects this rate increase along with trends in water usage over the past 10 years as well as an increase in the number of system users.
Personnel:	One additional Maintenance position is recommended for FY 2024.
Materials and Services:	Minor adjustments to certain operating accounts are recommended for FY 2024 as presented.
Capital:	Certain capital projects are recommended for FY 2024 as detailed herein.

## 5210 WATER

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>330000 INTERGOVERNMENTAL REVENUES</b>					
335050	STATE SHARE PENSION	27,800	-	-	-
	<b>INTERGOVERNMENTAL REVENUES</b>	<b>27,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>340000 CHARGES FOR SERVICES</b>					
342055	BAD DEBT RECOVERY	(105)	-	(100)	-
343021	METERED WATER SALES	1,752,561	1,753,258	1,924,675	2,232,000
343022	WATER TAPS	7,050	7,500	2,000	2,000
343024	SALE OF WATER MAT & SUPPL	35,104	25,000	12,000	12,000
343026	SYSTEM DEVELOPMENT FEE	234,295	194,810	80,724	94,500
343027	MISC. WATER REVENUES	30,371	5,000	5,000	5,000
	<b>CHARGES FOR SERVICES</b>	<b>2,059,276</b>	<b>1,985,568</b>	<b>2,024,299</b>	<b>2,345,500</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	2,246	850	3,000	3,500
	<b>INVESTMENT EARNINGS</b>	<b>2,246</b>	<b>850</b>	<b>3,000</b>	<b>3,500</b>
	<b>TOTAL REVENUE</b>	<b>2,089,322</b>	<b>1,986,418</b>	<b>2,027,299</b>	<b>2,349,000</b>

## 5210 WATER

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>802 WATER DEPARTMENT</b>					
<b>430510 WATER ADMINISTRATION</b>					
110	SALARIES AND WAGES	133,659	63,892	63,892	69,950
120	OVERTIME	528	750	750	1,000
141	UNEMPLOYMENT INSURANCE	244	356	356	390
142	WORKERS' COMPENSATION	315	379	379	325
143	HEALTH INSURANCE	6,235	9,412	9,412	11,952
144	F.I.C.A.	3,210	4,008	4,008	4,399
145	P.E.R.S.	67,566	4,989	4,989	5,673
151	MEDICARE	751	937	937	1,029
210	OFFICE SUPPLIES	-	1,500	1,500	1,500
212	COMPUTER SUPPLIES	24	-	-	-
220	OPERATING SUPPLIES	812	1,000	1,000	1,000
224	JANITOR CONTRACT/SUPPLIES	2,036	1,500	1,500	1,600
331	LEGAL NOTICES	249	700	700	750
333	MEMBER/REGISTRATION FEES	1,188	1,500	1,500	1,500
346	INTERNET SERVICE	2,230	2,300	2,300	2,300
350	PROFESSIONAL SERVICES	4,170	25,000	25,000	20,000
357	SOFTWARE SERVICES	2,130	3,000	3,000	2,000
368	R&M-COMPUTER/OFFICE MACH	1,408	1,700	1,700	2,000
370	TRAVEL/LODGING/MEALS	13	1,000	1,000	1,000
380	TRAINING SERVICES	250	1,000	1,000	1,000
392	ADMINISTRATIVE COST ALLOC	87,391	-	-	-
394	INTERFUND GOVERNMENTAL SU	8,665	9,000	9,000	12,000
510	LIABILITY INSURANCE	23,388	26,525	24,707	23,000
512	INSURANCE ON BUILDINGS	5,364	5,364	6,622	7,826
513	INS ON VEHICLES & EQUIP	1,367	1,379	1,553	1,767
535	LEASE AGREEMENTS	1,143	2,000	2,000	2,000
<b>WATER ADMINISTRATION</b>		<b>354,334</b>	<b>169,191</b>	<b>168,805</b>	<b>175,961</b>
<b>430515 WATER SERVICES</b>					
110	SALARIES AND WAGES	286,606	310,815	310,815	369,347
120	OVERTIME	33,662	27,500	27,500	31,000
141	UNEMPLOYMENT INSURANCE	1,470	1,897	1,897	2,245
142	WORKERS' COMPENSATION	18,006	19,868	19,868	18,899
143	HEALTH INSURANCE	58,630	62,370	62,370	93,600
144	F.I.C.A.	19,662	21,385	21,385	25,305
145	P.E.R.S.	28,437	30,997	30,997	37,499
148	CLOTHING ALLOWANCE	6,702	6,600	6,600	7,800
151	MEDICARE	4,598	5,001	5,001	5,918
231	REP & MAINT SUPPLIES	13,828	20,000	20,000	15,000
232	REP & MAINT-VEHICLES	16,393	10,000	10,000	15,000
236	FUEL/OIL/DIESEL	16,040	15,000	15,000	17,000
237	MAIN/HYDRANT/WELL PARTS	52,466	50,000	50,000	50,000
238	METER PARTS	47,566	80,000	80,000	90,000
255	SAFETY & RISK MANAGEMENT	344	750	750	1,000
317	UTILITY LOCATE SERVICES	884	1,000	1,000	1,100
341	UTILITIES-GAS/ELECTRIC	141,017	145,000	145,000	155,000
347	CELLULAR PHONE	2,737	3,200	3,200	3,000
350	PROFESSIONAL SERVICES	-	15,000	15,000	15,000
355	WATER ANALYSIS & TREATMEN	15,168	20,000	20,000	26,000
361	REP & MAINT-GENERAL	6,896	10,000	10,000	10,000
362	REP & MAINT-VEHICLES	11,928	15,000	15,000	15,000
368	R&M-COMPUTER/OFFICE MACH	8,005	7,150	7,150	4,520
370	TRAVEL/LODGING/MEALS	264	1,275	1,275	1,000
380	TRAINING SERVICES	1,066	2,500	2,500	1,500
540	STATE FEE ASSESSMENTS	9,212	9,100	9,100	9,200
<b>WATER SERVICES</b>		<b>801,588</b>	<b>891,408</b>	<b>891,408</b>	<b>1,020,933</b>

## 5210 WATER

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>802 WATER DEPARTMENT</b>					
<b>430520 FACILITIES/CAPITAL OUTLAY</b>					
220	OPERATING SUPPLIES	8,036	2,500	2,500	2,000
227	CAPITAL OUTLAY LESS THAN	-	5,000	5,000	5,000
341	UTILITIES-GAS/ELECTRIC	3,000	2,700	2,700	3,000
342	UTILITIES-WTR,SWR,GARB	1,331	2,500	2,500	2,000
361	REP & MAINT-GENERAL	9,335	25,000	10,000	7,500
940	CAPITAL OUTLAY	-	144,000	144,000	255,500
960	INFRASTRUCTURE/WATER/SEWE	-	572,215	696,994	-
976	VEHICLES	-	40,000	43,689	-
995	WELL REHAB	-	25,000	-	25,000
	<b>FACILITIES/CAPITAL OUTLAY</b>	<b>21,701</b>	<b>818,915</b>	<b>907,383</b>	<b>300,000</b>
<b>430570 CUSTOMER ACCTG/COLLECTION</b>					
110	SALARIES AND WAGES	33,862	42,674	42,674	47,174
120	OVERTIME	459	1,250	1,250	1,250
141	UNEMPLOYMENT INSURANCE	154	242	242	266
142	WORKERS' COMPENSATION	110	130	130	109
143	HEALTH INSURANCE	9,915	11,340	11,340	14,400
144	F.I.C.A.	2,120	2,723	2,723	3,002
145	P.E.R.S.	2,935	3,896	3,896	4,392
151	MEDICARE	496	637	637	702
213	BILLING SUPPLIES	1,691	4,800	4,800	2,000
310	COMM/TRANS(POSTAGE)	7,199	8,000	8,000	10,000
357	SOFTWARE SERVICES	1,865	2,000	2,000	2,000
368	R&M-COMPUTER/OFFICE MACH	1,844	1,600	1,600	1,800
370	TRAVEL/LODGING/MEALS	-	500	755	1,500
380	TRAINING SERVICES	304	500	500	750
630	PAYING AGENT FEES/SER CHG	7,851	8,000	8,000	9,000
	<b>CUSTOMER ACCTG/COLLECTION</b>	<b>70,806</b>	<b>88,292</b>	<b>88,547</b>	<b>98,345</b>
<b>510331 OTHER UNALLOCATED COSTS</b>					
131	COMPENSATED ABSENCES	5,490	-	-	-
132	OTHER POST EMPLOYMENT BENEFITS	1,631	-	-	-
511	CLAIMS PAID/DEDUCTIBLE	-	1,500	1,500	1,500
830	DEPRECIATION	342,709	-	-	-
	<b>OTHER UNALLOCATED COSTS</b>	<b>349,831</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>521000 INTERFUND OP TRANSFERS</b>					
392	ADMINISTRATIVE COST ALLOC	-	187,444	187,444	204,611
	<b>INTERFUND OP TRANSFERS</b>	<b>-</b>	<b>187,444</b>	<b>187,444</b>	<b>204,611</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,598,260</b>	<b>2,156,750</b>	<b>2,245,087</b>	<b>1,801,350</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>491,062</b>	<b>(170,332)</b>	<b>(217,788)</b>	<b>547,650</b>



## SELECTED BUDGET DETAILS

<b>350 Professional Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 4,170	\$ 40,000	\$ 35,000
Environmental Testing	\$ 10,000			
Engineering Support	\$ 25,000			

<b>370 Travel, Lodging, Meals</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 277	\$ 2,775	\$ 3,500
Professional Development	\$ 3,500			



## CAPITAL PROJECTS

Capital Projects		FY 22 Actual	FY 23 Budget	FY 24 Recommended
<b>Total</b>		\$ 846,081	\$ 781,215	\$ 280,500
2 Mil Booster Station Doors	\$ 12,000			
Well Generator - D St	\$ 70,000			
Meter Reading Base Station	\$ 135,000			
Security Fencing	\$ 15,000			
Utility Tracer	\$ 8,500			
Portable Message Boards	\$ 15,000			
Well Rehab	\$ 25,000			



## STAFFING SUMMARY

<b>Position</b>	<b>FY 22 Budget</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
Administration	1.08	1.08	1.08
Superintendent	0.5	0.5	0.5
Lead	1	1	1
Maintenance II Heavy Equipment	1	1	1
Utility II	1	1	1
Maintenance II	2	2	3
Billing Clerk	1	1	1
<b>TOTAL</b>	<b>7.58</b>	<b>7.58</b>	<b>8.58</b>

# City of Livingston



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## SEWER DIVISION

The Public Works Department's Sewer Division is responsible for maintaining 55 miles of sewer mains and 6 lift stations throughout town. The Division is funded through user fees generated by monthly billings into the Sewer Fund. The Division also operates the Water Reclamation Facility which treats an average of one million gallons of wastewater a day.

### SUMMARY OF CHANGES FOR FY 24

**Revenue:** The primary source of revenue for the Sewer Division is user charges. The current year budget recommends a rate increase to all users of 5%. The estimated revenue provided in the budget reflects this rate increase along with trends in sewer usage over the past 10 years as well as an increase in the number of system users. For winter months, residential users are billed for sewer services based on actually water used. For Summer months they are billed an average of their winter usage. This methodology ensures users are not charged increased amount in the Summer when they are irrigating their lawn.

**Personnel:** No additional personnel are recommended for FY 2024.

**Materials and Services:** Minor adjustments to certain operating accounts are recommended for FY 2024 as presented.

**Capital:** Certain minor capital projects and equipment are recommended for FY 2024.

## 5310 SEWER

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>330000 INTERGOVERNMENTAL REVENUES</b>					
331074	USDA RURAL DEVELOPMENT	-	-	400,000	-
334121	DNRC GRANTS	-	313,000	313,000	-
335050	STATE SHARE PENSION	29,348	-	-	-
	<b>INTERGOVERNMENTAL REVENUES</b>	<b>29,348</b>	<b>313,000</b>	<b>713,000</b>	<b>-</b>
<b>340000 CHARGES FOR SERVICES</b>					
343031	SEWER SERVICE CHARGES	2,606,449	2,703,741	2,695,630	2,827,215
343032	SEWER TAPS	7,640	5,000	2,000	1,000
343036	MISC SEWER REVENUE	12,845	5,000	1,000	1,000
343038	SYSTEM DEVELOPMENT FEE	293,566	247,830	98,150	120,220
	<b>CHARGES FOR SERVICES</b>	<b>2,920,500</b>	<b>2,961,571</b>	<b>2,796,780</b>	<b>2,949,435</b>
<b>360000 MISCELLANEOUS REVENUES</b>					
365050	DONATIONS	-	-	7,500	-
	<b>MISCELLANEOUS REVENUES</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>-</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	2,422	1,000	5,000	5,000
	<b>INVESTMENT EARNINGS</b>	<b>2,422</b>	<b>1,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>TOTAL REVENUE</b>	<b>2,952,270</b>	<b>3,275,571</b>	<b>3,522,280</b>	<b>2,954,435</b>

## 5310 SEWER

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>803 SEWER DEPARTMENT</b>					
<b>430610 SEWER ADMINISTRATION</b>					
110	SALARIES AND WAGES	164,422	57,059	57,059	63,208
120	OVERTIME	545	750	750	1,000
141	UNEMPLOYMENT INSURANCE	250	318	318	353
142	WORKERS' COMPENSATION	325	365	365	315
143	HEALTH INSURANCE	6,351	9,639	9,639	12,240
144	F.I.C.A.	3,295	3,584	3,584	3,981
145	P.E.R.S.	(76,093)	5,128	5,128	5,824
151	MEDICARE	771	838	838	931
210	OFFICE SUPPLIES	634	1,500	1,500	1,500
224	JANITOR CONTRACT/SUPPLIES	1,347	1,500	1,500	1,600
331	LEGAL NOTICES	512	500	500	500
346	INTERNET SERVICE	2,486	2,570	2,570	2,827
352	CONSULTANT SERVICES	28,201	15,000	15,000	15,000
357	SOFTWARE SERVICES	1,220	1,500	1,500	1,500
368	R&M-COMPUTER/OFFICE MACH	1,443	1,700	1,700	1,500
392	ADMINISTRATIVE COST ALLOC	116,521	-	-	-
394	INTERFUND GOVERNMENTAL SU	8,665	9,000	9,000	12,000
510	LIABILITY INSURANCE	33,140	28,581	28,539	30,400
512	INSURANCE ON BUILDINGS	36,185	36,185	44,618	52,834
513	INS ON VEHICLES & EQUIP	2,428	2,577	2,881	3,200
535	LEASE AGREEMENTS	1,902	2,000	2,000	2,000
	<b>SEWER ADMINISTRATION</b>	<b>334,549</b>	<b>180,294</b>	<b>188,989</b>	<b>212,713</b>
<b>430620 FACILITIES</b>					
220	OPERATING SUPPLIES	1,155	1,000	500	1,000
341	UTILITIES-GAS/ELECTRIC	3,000	2,600	2,600	3,000
342	UTILITIES-WTR,SWR,GARB	-	1,500	-	-
347	CELLULAR PHONE	2,364	3,200	2,000	3,000
361	REP & MAINT-GENERAL	2,723	2,500	2,500	2,500
	<b>FACILITIES</b>	<b>9,242</b>	<b>10,800</b>	<b>7,600</b>	<b>9,500</b>
<b>430625 SEWER SERVICES</b>					
110	SALARIES AND WAGES	157,480	159,808	124,803	160,656
120	OVERTIME	12,448	15,000	12,000	17,500
141	UNEMPLOYMENT INSURANCE	777	978	978	996
142	WORKERS' COMPENSATION	9,663	10,242	7,583	8,389
143	HEALTH INSURANCE	25,717	28,350	22,216	36,000
144	F.I.C.A.	10,480	11,024	8,606	11,232
145	P.E.R.S.	15,023	15,772	12,390	16,431
148	CLOTHING ALLOWANCE	2,957	3,000	2,438	3,000
151	MEDICARE	2,451	2,578	2,016	2,627
223	MAINTENANCE CLOTHING	(33)	-	-	-
231	REP & MAINT SUPPLIES	6,625	8,000	7,500	8,000
232	REP & MAINT-VEHICLES	1,464	5,000	4,000	5,000
236	FUEL/OIL/DIESEL	8,679	8,500	14,000	11,000
237	MAIN/HYDRANT/WELL PARTS	4,336	20,000	5,000	25,000
255	SAFETY & RISK MANAGEMENT	324	500	500	500
317	UTILITY LOCATE SERVICES	884	1,000	1,000	1,100
344	UTILITIES-GAS/ELECTRIC	8,257	9,500	8,000	9,500
361	REP & MAINT-GENERAL	8,900	12,000	1,500	12,000
362	REP & MAINT-VEHICLES	6,902	10,000	15,000	13,000
368	R&M-COMPUTER/OFFICE MACH	3,308	4,050	4,050	6,500
370	TRAVEL/LODGING/MEALS	186	750	200	750
380	TRAINING SERVICES	59	500	700	700
531	EQUIP RENTAL	7,296	3,600	1,000	3,600
983	MAINLINE REPLACEMENT	-	20,000	-	20,000
	<b>SEWER SERVICES</b>	<b>294,181</b>	<b>350,152</b>	<b>255,480</b>	<b>373,481</b>
<b>430630 COLLECTION AND TRANSMISSION</b>					
940	CAPITAL OUTLAY	-	70,000	15,000	133,500
960	INFRASTRUCTURE/WATER/SEWE	-	586,535	1,053,882	184,000
	<b>COLLECTION AND TRANSMISSION</b>	<b>-</b>	<b>656,535</b>	<b>1,068,882</b>	<b>317,500</b>

## 5310 SEWER

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>803 SEWER DEPARTMENT</b>					
<b>430640 SEWER TREATMENT PLANT</b>					
110	SALARIES AND WAGES	208,840	268,598	268,598	277,347
120	OVERTIME	20,512	14,000	14,000	20,000
141	UNEMPLOYMENT INSURANCE	1,051	1,581	1,581	1,662
142	WORKERS' COMPENSATION	3,185	4,090	4,090	3,842
143	HEALTH INSURANCE	32,175	45,360	45,360	57,600
144	F.I.C.A.	14,161	17,819	17,819	18,733
145	P.E.R.S.	20,364	2,592	2,592	27,405
148	CLOTHING ALLOWANCE	4,200	4,800	4,800	4,800
151	MEDICARE	3,312	4,167	4,167	4,381
222	CHEMICALS	42,511	40,000	40,000	52,000
225	LABORATORY SUPPLIES	13,819	12,000	12,000	12,000
231	REP & MAINT SUPPLIES	19,761	25,000	25,000	40,000
232	REP & MAINT-VEHICLES	840	775	775	3,000
236	FUEL/OIL/DIESEL	2,171	3,500	3,500	3,500
255	SAFETY & RISK MANAGEMENT	2,437	2,100	2,100	2,100
334	SUBSCRIPTIONS/DUES	50	775	775	775
341	UTILITIES-GAS/ELECTRIC	210,722	205,000	205,000	210,000
342	UTILITIES-WTR,SWR,GARB	-	5,000	5,000	5,000
343	UTILITIES-PHONES	856	900	900	900
350	PROFESSIONAL SERVICES	26,302	30,000	30,000	30,000
355	WATER ANALYSIS & TREATMEN	14,885	15,000	8,000	15,000
357	SOFTWARE SERVICES	6,271	5,500	5,500	5,500
361	REP & MAINT-GENERAL	48,069	70,000	22,000	55,000
362	REP & MAINT-VEHICLES	6,546	3,000	3,000	7,000
368	R&M-COMPUTER/OFFICE MACH	7,578	7,000	7,000	8,900
370	TRAVEL/LODGING/MEALS	56	600	600	600
380	TRAINING SERVICES	1,065	1,600	1,600	1,600
396	DISPOSAL FEES	-	30,000	30,000	45,000
540	STATE FEE ASSESSMENTS	4,040	10,000	10,000	10,000
924	BUILDING IMPROV	-	29,000	-	-
940	CAPITAL OUTLAY	-	296,500	271,500	40,000
947	COMPUTER HARDWARE	-	-	-	6,500
	<b>SEWER TREATMENT PLANT</b>	<b>715,780</b>	<b>1,156,257</b>	<b>1,047,257</b>	<b>970,145</b>
<b>430670 CUSTOMER ACCTG/COLLECTION</b>					
110	SALARIES AND WAGES	33,826	42,674	42,674	47,174
120	OVERTIME	458	1,250	1,250	1,250
141	UNEMPLOYMENT INSURANCE	154	242	242	266
142	WORKERS' COMPENSATION	110	130	130	109
143	HEALTH INSURANCE	9,905	11,340	11,340	14,400
144	F.I.C.A.	2,118	2,723	2,723	3,002
145	P.E.R.S.	2,932	3,896	3,896	4,392
151	MEDICARE	495	637	637	702
210	OFFICE SUPPLIES	-	200	200	-
213	BILLING SUPPLIES	1,691	4,800	4,800	2,000
310	COMM/TRANS(POSTAGE)	7,199	8,000	8,000	10,000
357	SOFTWARE SERVICES	1,865	2,000	2,000	2,000
368	R&M-COMPUTER/OFFICE MACH	1,859	1,600	1,600	1,750
370	TRAVEL/LODGING/MEALS	-	500	500	1,500
380	TRAINING SERVICES	324	500	500	750
630	PAYING AGENT FEES/SER CHG	7,851	8,000	8,000	9,000
	<b>CUSTOMER ACCTG/COLLECTION</b>	<b>70,788</b>	<b>88,492</b>	<b>88,492</b>	<b>98,295</b>
<b>490500 DEBT SERVICE PAYMENTS</b>					
610	PRINCIPAL	-	459,354	459,354	469,576
620	INTEREST	316,312	306,258	306,258	295,900
630	PAYING AGENT FEES/SER CHG	-	400	400	400
	<b>DEBT SERVICE PAYMENTS</b>	<b>316,312</b>	<b>766,012</b>	<b>766,012</b>	<b>765,876</b>

## 5310 SEWER

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>803 SEWER DEPARTMENT</b>					
<b>510331 OTHER UNALLOCATED COSTS</b>					
131	COMPENSATED ABSENCES	(21,025)	-	-	-
132	OTHER POST EMPLOYMENT BENEFITS	(22,677)	-	-	-
511	CLAIMS PAID/DEDUCTIBLE	-	1,500	1,500	1,500
830	DEPRECIATION	1,279,205	-	-	-
	<b>OTHER UNALLOCATED COSTS</b>	<b>1,235,503</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>521000 INTERFUND OP TRANSFERS</b>					
392	ADMINISTRATIVE COST ALLOC	-	249,925	249,925	272,815
	<b>INTERFUND OP TRANSFERS</b>	<b>-</b>	<b>249,925</b>	<b>249,925</b>	<b>272,815</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,976,355</b>	<b>3,459,967</b>	<b>3,674,137</b>	<b>3,021,825</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>(24,085)</b>	<b>(184,396)</b>	<b>(151,857)</b>	<b>(67,390)</b>



## SELECTED BUDGET DETAILS

<b>350 Professional Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 54,502	\$ 45,000	\$ 45,000
Environmental Testing - WRF	\$ 30,000			
Engineering Support	\$ 15,000			

<b>370 Travel, Lodging, Meals</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 242	\$ 1,850	\$ 1,850
Professional Development	\$ 1,850			



## CAPITAL PROJECTS

Capital Projects		FY 22 Actual	FY 23 Budget	FY 24 Recommended
<b>Total</b>		\$ 384,251	\$ 1,002,035	\$ 384,000
Pickup with gear box	\$ 45,000			
RV Dump Station	\$ 18,500			
Sewer Camera	\$ 70,000			
I & I Improvements	\$ 170,000			
Sewer Pumps	\$ 14,000			
Harmonic Filter	\$ 25,000			
WRF Lab Dishwasher	\$ 11,000			
Plow for Mini Loader	\$ 4,000			
WRF Server	\$ 6,500			
Mainline Replacements	\$ 20,000			



## STAFFING SUMMARY

<b>Position</b>	<b>FY 22 Budget</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
Administration	0.85	0.85	0.85
Superintendent	0.5	0.5	0.5
Lead	1	1	1
Maintenance II	1	1	1
WRF Chief Plant Operator	1	1	1
WRF Operators	3	3	3
Billing Clerk	1	1	1
<b>TOTAL</b>	<b>8.35</b>	<b>8.35</b>	<b>8.35</b>



## **SOLID WASTE DIVISION**

The Public Works Department's Solid Waste Division is responsible for the collection and processing of both residential and commercial waste. The Division manages both the green waste and recycling programs for the City through the Transfer Station.

### **SUMMARY OF CHANGES FOR FY 24**

**Revenue:** Solid Waste revenue is largely received from customer collections as well as income generated by those using our transfer station in and out of the limits of the City. The current year budget does not propose a rate increase however, over the scale customers will likely see an increase in these fees as they are directly tied to the City's cost to dispose of collected waste.

**Personnel:** No additional personnel are recommended for FY 2024.

**Materials and Services:** Minor adjustments to certain operating accounts are recommended for FY 2024 as presented.

**Capital:** Several equipment acquisitions are recommended for FY 2024 including: garbage truck, plow for a mini loader to be split with sewer, roll off containers, and a sander.

## 5410 SOLID WASTE

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>330000 INTERGOVERNMENTAL REVENUES</b>					
335050	STATE SHARE PENSION	31,690	-	-	-
	<b>INTERGOVERNMENTAL REVENUES</b>	<b>31,690</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>340000 CHARGES FOR SERVICES</b>					
342055	BAD DEBT RECOVERY	14	-	-	-
343041	GARBAGE COLLECTION CHARGE	1,468,579	1,695,650	1,861,656	1,917,506
343046	TRANSFER STATION REVENUE	551,040	500,000	521,872	521,872
343047	RECYCLING REVENUES	82,874	147,168	122,711	122,711
343048	COUNTY COLLECTION REVENUE	621,272	-	50	-
	<b>CHARGES FOR SERVICES</b>	<b>2,723,780</b>	<b>2,342,818</b>	<b>2,506,289</b>	<b>2,562,089</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	1,142	1,000	1,250	1,250
	<b>INVESTMENT EARNINGS</b>	<b>1,142</b>	<b>1,000</b>	<b>1,250</b>	<b>1,250</b>
	<b>TOTAL REVENUE</b>	<b>2,756,612</b>	<b>2,343,818</b>	<b>2,507,539</b>	<b>2,563,339</b>

## 5410 SOLID WASTE

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>804 SOLID WASTE DEPARTMENT</b>					
<b>430810 SOLID WASTE ADMINISTRATION</b>					
110	SALARIES AND WAGES	158,862	46,090	46,090	51,606
120	OVERTIME	426	750	750	1,000
141	UNEMPLOYMENT INSURANCE	205	258	258	289
142	WORKERS' COMPENSATION	258	287	287	249
143	HEALTH INSURANCE	5,534	8,051	8,051	10,224
144	F.I.C.A.	2,699	2,904	2,904	3,262
145	P.E.R.S.	(31,791)	4,155	4,155	4,771
151	MEDICARE	631	679	679	763
210	OFFICE SUPPLIES	550	1,000	1,000	3,000
352	CONSULTANT SERVICES	492	20,000	20,000	20,000
357	SOFTWARE SERVICES	843	750	750	750
368	R&M-COMPUTER/OFFICE MACH	1,236	1,500	1,500	1,300
392	ADMINISTRATIVE COST ALLOC	87,392	-	-	-
510	LIABILITY INSURANCE	32,388	31,073	29,105	31,000
512	INSURANCE ON BUILDINGS	1,076	1,796	1,326	2,498
513	INS ON VEHICLES & EQUIP	4,749	4,771	5,332	6,000
	<b>SOLID WASTE ADMINISTRATION</b>	<b>265,550</b>	<b>124,064</b>	<b>122,187</b>	<b>136,712</b>
<b>430820 FACILITIES</b>					
220	OPERATING SUPPLIES	1,251	1,250	1,250	1,250
224	JANITOR CONTRACT/SUPPLIES	1,497	1,300	1,300	1,500
341	UTILITIES-GAS/ELECTRIC	18,518	20,000	20,000	21,000
342	UTILITIES-WTR,SWR,GARB	-	2,040	-	-
346	INTERNET SERVICE	3,254	3,355	3,355	3,400
347	CELLULAR PHONE	1,603	2,100	2,100	2,100
361	REP & MAINT-GENERAL	221	10,000	1,000	10,000
540	STATE FEE ASSESSMENTS	1,040	2,000	2,000	2,000
	<b>FACILITIES</b>	<b>27,385</b>	<b>42,045</b>	<b>31,005</b>	<b>41,250</b>
<b>430830 COLLECTION/MAINTENANCE</b>					
110	SALARIES AND WAGES	348,523	366,945	366,945	408,132
120	OVERTIME	33,534	33,000	33,000	38,000
141	UNEMPLOYMENT INSURANCE	1,765	2,277	2,277	2,533
142	WORKERS' COMPENSATION	19,669	21,854	21,854	19,541
143	HEALTH INSURANCE	66,823	81,081	81,081	106,560
144	F.I.C.A.	24,143	25,671	25,671	28,553
145	P.E.R.S.	33,981	36,726	36,726	41,770
148	CLOTHING ALLOWANCE	10,451	14,100	14,100	14,400
151	MEDICARE	5,646	6,004	6,004	6,678
231	REP & MAINT SUPPLIES	56,822	70,000	70,000	70,000
232	REP & MAINT-VEHICLES	14,980	10,000	10,000	10,000
236	FUEL/OIL/DIESEL	48,683	32,000	32,000	32,000
255	SAFETY & RISK MANAGEMENT	580	750	750	750
361	REP & MAINT-GENERAL	10,208	15,000	15,000	15,000
362	REP & MAINT-VEHICLES	59,842	30,000	30,000	40,000
368	R&M-COMPUTER/OFFICE MACH	5,987	6,500	6,500	7,200
370	TRAVEL/LODGING/MEALS	212	1,000	1,000	1,000
380	TRAINING SERVICES	79	1,000	1,000	1,000
	<b>COLLECTION/MAINTENANCE</b>	<b>741,927</b>	<b>753,908</b>	<b>753,908</b>	<b>843,117</b>
<b>430835 CAPITAL OUTLAY</b>					
901	GARBAGE TRUCKS	-	390,000	-	390,000
940	CAPITAL OUTLAY	-	22,500	177,527	103,250
	<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>412,500</b>	<b>177,527</b>	<b>493,250</b>

## 5410 SOLID WASTE

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>804 SOLID WASTE DEPARTMENT</b>					
<b>430840 DISPOSAL</b>					
388	RECYCLING FEES	31,094	47,500	41,082	45,000
396	DISPOSAL FEES	1,068,961	682,500	644,035	922,600
	<b>DISPOSAL</b>	<b>1,100,056</b>	<b>730,000</b>	<b>685,117</b>	<b>967,600</b>
<b>430870 CUSTOMER ACCTG/COLLECTION</b>					
110	SALARIES AND WAGES	34,816	42,674	42,674	47,174
120	OVERTIME	471	2,500	2,500	2,500
141	UNEMPLOYMENT INSURANCE	159	248	248	273
142	WORKERS' COMPENSATION	113	134	134	112
143	HEALTH INSURANCE	10,194	11,340	11,340	14,400
144	F.I.C.A.	2,180	2,801	2,801	3,080
145	P.E.R.S.	3,018	4,007	4,007	4,505
151	MEDICARE	510	655	655	720
213	BILLING SUPPLIES	1,691	4,800	4,800	2,000
214	SCALE STATION SUPPLIES	51	-	-	-
310	COMM/TRANS(POSTAGE)	6,860	8,000	8,000	10,000
346	INTERNET SERVICE	2,562	2,801	2,801	2,801
357	SOFTWARE SERVICES	2,864	3,100	3,100	3,100
368	R&M-COMPUTER/OFFICE MACH	5,976	1,600	1,600	1,750
370	TRAVEL/LODGING/MEALS	-	500	500	1,000
380	TRAINING SERVICES	305	500	500	500
630	PAYING AGENT FEES/SER CHG	7,851	8,000	8,000	9,000
	<b>CUSTOMER ACCTG/COLLECTION</b>	<b>79,621</b>	<b>93,660</b>	<b>93,660</b>	<b>102,915</b>
<b>510331 OTHER UNALLOCATED COSTS</b>					
131	COMPENSATED ABSENCES	14,869	-	-	-
132	OTHER POST EMPLOYMENT BENEFITS	(749)	-	-	-
511	CLAIMS PAID/DEDUCTIBLE	-	1,500	1,500	1,500
830	DEPRECIATION	147,811	-	-	-
	<b>OTHER UNALLOCATED COSTS</b>	<b>161,931</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>521000 INTERFUND OP TRANSFERS</b>					
392	ADMINISTRATIVE COST ALLOC	-	221,635	221,635	240,156
	<b>INTERFUND OP TRANSFERS</b>	<b>-</b>	<b>221,635</b>	<b>221,635</b>	<b>240,156</b>
<b>TOTAL EXPENDITURES</b>		<b>2,376,470</b>	<b>2,379,312</b>	<b>2,086,539</b>	<b>2,826,500</b>
<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>		<b>380,142</b>	<b>(35,494)</b>	<b>421,000</b>	<b>(263,161)</b>



## SELECTED BUDGET DETAILS

<b>350 Professional Services</b>	<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>	\$ 492	\$ 20,000	\$ 20,000
Solid Waste Study	\$ 20,000		

<b>370 Travel, Lodging, Meals</b>	<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>	\$ 212	\$ 1,500	\$ 2,000
Professional Development	\$ 2,000		



## CAPITAL PROJECTS

Capital Projects		FY 22 Actual	FY 23 Budget	FY 24 Recommended
<b>Total</b>		\$ 85,731	\$ 412,500	\$ 493,250
Garbage Truck	\$ 390,000			
Plow for Mini Loader	\$ 4,000			
Asphalt	\$ 75,000			
Roll Off Containers	\$ 20,500			
Sander	\$ 3,750			



## STAFFING SUMMARY

Position	FY 22 Budget	FY 23 Budget	FY 24 Recommended
Administration	0.71	0.71	0.71
Superintendent	1	1	1
Lead	1	1	1
Maintenance II	3.5	3.5	3.25
Maintenance Technician	1	1	1
Transfer Station Attendant	0.9	0.9	0.9
Billing Clerk	1	1	1
<b>TOTAL</b>	<b>9.11</b>	<b>9.11</b>	<b>8.86</b>

# City of Livingston



*Incorporated 1889*



## **AMBULANCE SERVICES**

Livingston Fire and Rescue provides both Fire and Ambulance services to the City of Livingston and Park County. The department employs 16 full-time personnel and 27 part-time reserves.

### **SUMMARY OF CHANGES FOR FY 24**

**Revenue:** Ambulance services are funded with a combination of patient fees as well as tax revenue. Park County contributes additional revenue to support ambulance as it is a County-wide service.

**Personnel:** No additional personnel are recommended for FY 2024.

**Materials and Services:** Minor adjustments to certain operating accounts are recommended for FY 2024 as presented.

**Capital:** Several equipment acquisitions are recommended for FY 2024 .

## 5510 AMBULANCE SERVICES

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>310000 TAXES/ASSESSMENTS</b>					
311010	REAL PROPERTY TAXES	33,824	36,963	36,945	39,380
311021	MOBILE HOME TAXES	31	30	30	30
311022	PERSONAL PROPERTY TAXES	316	150	250	175
312000	PEN & INT ON DELINQ TAXES	83	50	160	150
	<b>TAXES/ASSESSMENTS</b>	<b>34,253</b>	<b>37,193</b>	<b>37,385</b>	<b>39,735</b>
<b>330000 INTERGOVERNMENTAL REVENUES</b>					
331139	HHS GRANT - CHEG	-	-	72,152	72,152
335050	STATE SHARE PENSION	125,142	251,636	251,636	260,369
335230	STATE ENTITLEMENT FUNDS	11,049	13,318	13,318	-
	<b>INTERGOVERNMENTAL REVENUES</b>	<b>136,191</b>	<b>264,954</b>	<b>337,106</b>	<b>332,521</b>
<b>340000 CHARGES FOR SERVICES</b>					
342055	BAD DEBT RECOVERY	13,627	7,500	7,500	7,500
343000	AMBULANCE SERVICES	1,419,372	1,410,000	1,343,251	1,428,447
343010	AMBULANCE COUNTY CONTRIB	823,405	718,900	838,210	800,000
	<b>CHARGES FOR SERVICES</b>	<b>2,256,404</b>	<b>2,136,400</b>	<b>2,188,961</b>	<b>2,235,947</b>
<b>360000 MISCELLANEOUS REVENUES</b>					
365000	CONTRIBUTED AND DONATED	6,340	-	-	-
	<b>MISCELLANEOUS REVENUES</b>	<b>6,340</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	763	500	1,750	1,500
	<b>INVESTMENT EARNINGS</b>	<b>763</b>	<b>500</b>	<b>1,750</b>	<b>1,500</b>
<b>380000 OTHER FINANCING SOURCES</b>					
382010	SALE OF FIXED ASSETS	-	-	30,000	-
	<b>OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>
	<b>TOTAL REVENUE</b>	<b>2,433,951</b>	<b>2,439,047</b>	<b>2,595,202</b>	<b>2,609,703</b>

## 5510 AMBULANCE SERVICES

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>442 AMBULANCE SERVICES</b>					
<b>420402 RESERVE AMB/FIREFIGHTERS</b>					
110	SALARIES AND WAGES	103,028	92,930	102,740	92,930
112	TRANSFER INCENTIVE PAYS	42,250	32,000	33,175	32,000
114	NON-EMERGENCY CALL BACK	5,782	3,600	5,900	3,600
116	TRANSFER TIME	14,202	11,120	14,630	11,120
120	OVERTIME	8,562	10,000	7,800	10,000
141	UNEMPLOYMENT INSURANCE	760	823	740	823
142	WORKERS' COMPENSATION	11,316	9,994	10,800	8,671
144	F.I.C.A.	10,469	9,278	8,650	9,278
147	FIRE PENSION	-	-	2,640	3,955
148	CLOTHING ALLOWANCE	1,027	750	1,500	1,500
151	MEDICARE	2,448	2,170	2,400	2,170
370	TRAVEL/LODGING/MEALS	1,292	-	-	-
380	TRAINING SERVICES	993	-	-	4,000
	<b>RESERVE AMB/FIREFIGHTERS</b>	<b>202,130</b>	<b>172,665</b>	<b>190,975</b>	<b>180,047</b>
<b>420730 AMBULANCE OPERATING ACCT</b>					
110	SALARIES AND WAGES	562,209	479,133	534,396	577,430
112	TRANSFER INCENTIVE PAYS	94,350	100,000	55,333	100,000
113	EMERGENCY CALL-BACK	31,344	48,800	34,000	48,800
114	NON-EMERGENCY CALL BACK	51,648	55,000	50,500	55,000
115	HOLIDAY CALL-BACK	3,450	5,750	3,500	5,750
116	TRANSFER TIME	86,307	95,000	61,500	95,000
120	OVERTIME	14,771	13,500	10,000	13,500
141	UNEMPLOYMENT INSURANCE	3,782	4,386	3,800	4,927
142	WORKERS' COMPENSATION	47,742	53,256	46,900	51,906
143	HEALTH INSURANCE	96,035	99,750	101,663	139,200
147	FIRE PENSION	182,813	380,478	342,800	408,992
148	CLOTHING ALLOWANCE	-	300	-	300
151	MEDICARE	10,052	10,927	10,927	12,325
190	MOVING EXPENSE	2,500	-	-	-
210	OFFICE SUPPLIES	2,614	3,000	3,000	3,000
220	OPERATING SUPPLIES	15,305	12,000	18,600	20,000
231	REP & MAINT SUPPLIES	1,434	3,000	3,000	3,000
232	REP & MAINT-VEHICLES	15,441	12,000	12,000	15,000
235	PATIENT SUPPLIES	26,535	40,000	40,000	40,000
236	FUEL/OIL/DIESEL	38,111	39,000	39,000	39,000
310	COMM/TRANS(POSTAGE)	152	200	200	200
320	PRINTING/DUPLICATING	418	1,000	600	1,000
334	SUBSCRIPTIONS/DUES	4	250	250	250
347	CELLULAR PHONE	2,545	2,400	2,400	2,800
350	PROFESSIONAL SERVICES	84,655	90,600	90,600	90,600
360	REP & MAINT SERVICES	3,098	4,600	4,600	4,600
368	R&M-COMPUTER/OFFICE MACH	22,817	16,775	29,167	35,277
370	TRAVEL/LODGING/MEALS	4,049	3,000	3,000	3,500
380	TRAINING SERVICES	2,873	5,000	5,000	10,000
392	ADMINISTRATIVE COST ALLOC	69,910	-	-	-
510	LIABILITY INSURANCE	56,219	57,592	53,215	52,500
513	INS ON VEHICLES & EQUIP	1,930	2,380	2,654	2,750
811	BAD DEBT EXPENSE	(26,064)	-	-	-
940	CAPITAL OUTLAY	-	-	-	47,500
976	VEHICLES	-	190,000	393,840	245,000
	<b>AMBULANCE OPERATING ACCT</b>	<b>1,509,049</b>	<b>1,829,077</b>	<b>1,956,445</b>	<b>2,129,107</b>
<b>510331 OTHER UNALLOCATED COSTS</b>					
131	COMPENSATED ABSENCES	(16,980)	-	-	-
132	OTHER POST EMPLOYMENT BENEFITS	16,615	-	-	-
511	CLAIMS PAID/DEDUCTIBLE	-	-	161	1,500
830	DEPRECIATION	144,121	-	-	-
	<b>OTHER UNALLOCATED COSTS</b>	<b>143,756</b>	<b>-</b>	<b>161</b>	<b>1,500</b>

## 5510 AMBULANCE SERVICES

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>442</b>	<b>AMBULANCE SERVICES</b>				
	<b>521000 INTERFUND OP TRANSFERS</b>				
392	ADMINISTRATIVE COST ALLOC	-	149,955	149,955	163,689
	<b>INTERFUND OP TRANSFERS</b>	-	<b>149,955</b>	<b>149,955</b>	<b>163,689</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,854,934</b>	<b>2,151,697</b>	<b>2,297,536</b>	<b>2,474,343</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>579,016</b>	<b>287,350</b>	<b>297,666</b>	<b>135,360</b>



## SELECTED BUDGET DETAILS

<b>350 Professional Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 84,655	\$ 90,600	\$ 90,600
Medical Director	\$ 6,000			
Philips	\$ 600			
Ambulance Billing Service	\$ 84,000			

<b>380 Training Services</b>		<b>FY 22 Actual</b>	<b>FY 23 Budget</b>	<b>FY 24 Recommended</b>
<b>Total</b>		\$ 3,866	\$ 5,000	\$ 14,000
PALS AHA	\$ 500			
NREMT PHTLS	\$ 350			
Paramedic Training	\$ 2,000			
CPR Training	\$ 1,000			
Instructor Fees/Supplies	\$ 1,000			
EMS Conference	\$ 290			
Frontline Training	\$ 8,860			



## CAPITAL PROJECTS

Capital Projects		FY 22 Budget	FY 23 Budget	FY 24 Recommended
Total		\$ 40,128	\$ 190,000	\$ 292,500
Motorola Radios	\$ 7,500			
Cardiac Monitors	\$ 40,000			
Ambulance (M-4)	\$ 175,000			
Command 2 Vehicle	\$ 70,000			



## STAFFING SUMMARY

Position	FY 22 Budget	FY 23 Budget	FY 24 Recommended
Fire Chief	1	1	1
Operations Chief	1	1	1
EMS Chief	3	3	3
Shift Captains	1	1	1
Engineer 1	1	1	1
Engineer 2	9	9	10
Firefighter II	1	1	0
Reserve Firefighters*	1	1	0
<b>TOTAL FTE</b>	<b>17</b>	<b>17</b>	<b>17</b>

\*Reserves are not guaranteed hours and are therefore excluded from the FTE total

STAFF INFORMATION IS ALSO PRESENTED UNDER FIRE

# City of Livingston



*Incorporated 1889*

City of Livingston



***SPECIAL REVENUE FUNDS***

*Incorporated 1889*

# City of Livingston



*Incorporated 1889*

## 2190 COMPREHENSIVE LIABILITY

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>310000 TAXES/ASSESSMENTS</b>					
311010	REAL PROPERTY TAXES	10	-	265	-
311021	MOBILE HOME TAXES	42	-	25	-
311022	PERSONAL PROPERTY TAXES	630	-	-	-
312000	PEN & INT ON DELINQ TAXES	6	-	275	-
	<b>TAXES/ASSESSMENTS</b>	<b>688</b>	<b>-</b>	<b>565</b>	<b>-</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	19	-	60	-
	<b>INVESTMENT EARNINGS</b>	<b>19</b>	<b>-</b>	<b>60</b>	<b>-</b>
<b>380000 OTHER FINANCING SOURCES</b>					
383080	TRANSFER IN	-	-	-	-
	<b>OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL REVENUE</b>	<b>707</b>	<b>-</b>	<b>625</b>	<b>-</b>

## 2190 COMPREHENSIVE LIABILITY

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>460 NON-DEPARTMENTAL</b>					
	<b>521000 INTERFUND OP TRANSFERS</b>				
821	TRANSFER TO OTHER FUNDS	-	21,000	21,000	-
	<b>INTERFUND OP TRANSFERS</b>	-	<b>21,000</b>	<b>21,000</b>	-
	<b>TOTAL EXPENDITURES</b>	-	<b>21,000</b>	<b>21,000</b>	-
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>707</b>	<b>21,000</b>	<b>21,625</b>	-

## 2260 EMERGENCY - DISASTER

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>310000 TAXES/ASSESSMENTS</b>					
311010	REAL PROPERTY TAXES	-	-	36,945	-
311021	MOBILE HOME TAXES	-	-	30	-
311022	PERSONAL PROPERTY TAXES	-	-	250	-
312000	PEN & INT ON DELINQ TAXES	-	-	-	-
	<b>TAXES/ASSESSMENTS</b>	-	-	<b>37,225</b>	-
<b>310000 INTERGOVERNMENTAL REVENUES</b>					
331110	FEDERAL DISASTER AID	-	-	489,709	-
	<b>INTERGOVERNMENTAL REVENUES</b>	-	-	<b>489,709</b>	-
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	-	-	-	-
	<b>INVESTMENT EARNINGS</b>	-	-	-	-
<b>380000 OTHER FINANCING SOURCES</b>					
383080	TRANSFER IN	-	-	-	-
	<b>OTHER FINANCING SOURCES</b>	-	-	-	-
	<b>TOTAL REVENUE</b>	-	-	<b>526,934</b>	-

## 2260 EMERGENCY - DISASTER

Expenditures				
<b>460 NON-DEPARTMENTAL</b>				
<b>510331 OTHER UNALLOCATED COSTS</b>				
800 OTHER OBJECTS	4,835	-	37,225	484,874
<b>OTHER UNALLOCATED COSTS</b>	<b>4,835</b>	<b>-</b>	<b>37,225</b>	<b>484,874</b>
<b>TOTAL EXPENDITURES</b>	<b>4,835</b>	<b>-</b>	<b>37,225</b>	<b>484,874</b>
<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>(4,835)</b>	<b>-</b>	<b>489,709</b>	<b>(484,874)</b>

## 2310 URBAN RENEWAL DISTRICT

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>310000 TAXES/ASSESSMENTS</b>					
311010	REAL PROPERTY TAXES	537,765	585,164	593,000	618,778
311022	PERSONAL PROPERTY TAXES	5,266	6,500	6,500	6,250
312000	PEN & INT ON DELINQ TAXES	6,397	500	2,000	2,000
	<b>TAXES/ASSESSMENTS</b>	<b>549,429</b>	<b>592,164</b>	<b>601,500</b>	<b>627,028</b>
<b>330000 INTERGOVERNMENTAL REVENUES</b>					
335230	STATE ENTITLEMENT FUNDS	45,380	40,967	40,967	40,967
	<b>INTERGOVERNMENTAL REVENUES</b>	<b>45,380</b>	<b>40,967</b>	<b>40,967</b>	<b>40,967</b>
<b>360000 MISCELLANEOUS REVENUES</b>					
363010	SPECIAL ASSESSMENTS	2,347	-	-	-
	<b>MISCELLANEOUS REVENUES</b>	<b>2,347</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	630	750	2,000	2,000
	<b>INVESTMENT EARNINGS</b>	<b>630</b>	<b>750</b>	<b>2,000</b>	<b>2,000</b>
	<b>TOTAL REVENUE</b>	<b>597,786</b>	<b>633,881</b>	<b>644,467</b>	<b>669,995</b>

## 2310 URBAN RENEWAL DISTRICT

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>400 NON-DEPARTMENTAL</b>					
	<b>470300 ECONOMIC DEVELOPMENT</b>				
331	LEGAL NOTICES	-	500	500	-
350	PROFESSIONAL SERVICES	3,009	7,000	150,000	30,000
940	CAPITAL OUTLAY	18,747	492,000	-	1,250,000
	<b>ECONOMIC DEVELOPMENT</b>	<b>21,756</b>	<b>499,500</b>	<b>150,500</b>	<b>1,280,000</b>
	<b>490500 DEBT SERVICE PAYMENTS</b>				
610	PRINCIPAL	97,072	100,000	100,000	105,000
620	INTEREST	60,953	60,175	60,175	57,175
630	PAYING AGENT FEES/SER CHG	350	350	400	400
	<b>DEBT SERVICE PAYMENTS</b>	<b>158,375</b>	<b>160,525</b>	<b>160,575</b>	<b>162,575</b>
	<b>TOTAL EXPENDITURES</b>	<b>180,131</b>	<b>660,025</b>	<b>311,075</b>	<b>1,442,575</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>417,655</b>	<b>(26,144)</b>	<b>333,392</b>	<b>(772,580)</b>

## 2372 PERMISSIVE HEALTH

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>310000 TAXES/ASSESSMENTS</b>					
311010	REAL PROPERTY TAXES	537,537	482,985	451,163	693,245
311021	MOBILE HOME TAXES	274	585	500	1,050
311022	PERSONAL PROPERTY TAXES	5,318	3,140	3,140	5,952
312000	PEN & INT ON DELINQ TAXES	1,339	500	500	500
	<b>TAXES/ASSESSMENTS</b>	<b>544,469</b>	<b>487,210</b>	<b>455,303</b>	<b>700,747</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	216	150	300	300
	<b>INVESTMENT EARNINGS</b>	<b>216</b>	<b>150</b>	<b>300</b>	<b>300</b>
	<b>TOTAL REVENUE</b>	<b>544,684</b>	<b>487,360</b>	<b>455,603</b>	<b>701,047</b>

## 2372 PERMISSIVE HEALTH

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>460 NON-DEPARTMENTAL</b>					
	<b>521000 INTERFUND OP TRANSFERS</b>				
821	TRANSFER TO OTHER FUNDS	548,196	487,300	487,300	700,249
	<b>INTERFUND OP TRANSFERS</b>	<b>548,196</b>	<b>487,300</b>	<b>487,300</b>	<b>700,249</b>
	<b>TOTAL EXPENDITURES</b>	<b>548,196</b>	<b>487,300</b>	<b>487,300</b>	<b>700,249</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>(3,512)</b>	<b>60</b>	<b>(31,697)</b>	<b>798</b>

## 2397 CDBG REVOLVING LOAN

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	385	300	600	500
373010	INTEREST CDBG LOAN	6,055	12,000	1,200	1,200
	<b>INVESTMENT EARNINGS</b>	<b>6,439</b>	<b>12,300</b>	<b>1,800</b>	<b>1,700</b>
	<b>TOTAL REVENUE</b>	<b>6,439</b>	<b>12,300</b>	<b>1,800</b>	<b>1,700</b>

## 2397 CDBG REVOLVING LOAN

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>400 NON-DEPARTMENTAL</b>					
	<b>470320 GRANTS/ECONOMIC DEVELP</b>				
411	SPECIAL PROJECTS CDBG	6,124	14,000	14,000	14,000
	<b>GRANTS/ECONOMIC DEVELP</b>	<b>6,124</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>6,124</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>315</b>	<b>(1,700)</b>	<b>(12,200)</b>	<b>(12,300)</b>

## 2399 IMPACT FEES

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>340000 CHARGES FOR SERVICES</b>					
341072	POLICE IMPACT FEES	8,955	5,830	2,316	3,705
341073	FIRE/EMS IMPACT FEE	89,994	53,280	21,134	33,944
341074	PARKS/RECREATION IMPACT	107,182	76,175	27,063	48,660
341075	TRANSPORTATION IMPACT	135,183	101,860	39,389	53,136
	<b>CHARGES FOR SERVICES</b>	<b>341,313</b>	<b>237,145</b>	<b>89,902</b>	<b>139,445</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	1,308	500	3,000	3,000
	<b>INVESTMENT EARNINGS</b>	<b>1,308</b>	<b>500</b>	<b>3,000</b>	<b>3,000</b>
	<b>TOTAL REVENUE</b>	<b>342,621</b>	<b>237,645</b>	<b>92,902</b>	<b>142,445</b>

## 2399 IMPACT FEES

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>431 LAW ENFORCEMENT</b>					
	<b>420100 OPERATING ACCOUNT</b>				
940	CAPITAL OUTLAY	61,424	30,000	-	10,000
	<b>OPERATING ACCOUNT</b>	<b>61,424</b>	<b>30,000</b>	<b>-</b>	<b>10,000</b>
<b>441 FIRE</b>					
	<b>420400 OPERATING ACCOUNT</b>				
940	CAPITAL OUTLAY	77,344	155,000	-	150,000
	<b>OPERATING ACCOUNT</b>	<b>77,344</b>	<b>155,000</b>	<b>-</b>	<b>150,000</b>
<b>451 STREET DEPARTMENT</b>					
	<b>430240 STREET DEPARTMENT</b>				
350	PROFESSIONAL SERVICES	17,528	-	-	-
960	INFRASTRUCTURE/WATER/SEWE	-	620,000	-	180,000
	<b>STREET DEPARTMENT</b>	<b>17,528</b>	<b>620,000</b>	<b>-</b>	<b>180,000</b>
<b>453 PARKS DEPARTMENT</b>					
	<b>460430 PARKS OPERATING</b>				
350	PROFESSIONAL SERVICES	13,907	-	-	-
940	CAPITAL OUTLAY	10,330	322,000	25,372	130,750
	<b>PARKS OPERATING</b>	<b>24,237</b>	<b>322,000</b>	<b>25,372</b>	<b>130,750</b>
	<b>TOTAL EXPENDITURES</b>	<b>180,534</b>	<b>1,127,000</b>	<b>25,372</b>	<b>470,750</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>162,088</b>	<b>(889,355)</b>	<b>67,530</b>	<b>(328,305)</b>

## 2400 LIGHT MAINTENANCE

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>360000 MISCELLANEOUS REVENUES</b>					
363010	SPECIAL ASSESSMENTS	148,678	149,600	148,000	100,000
363040	PEN & INT ON SPEC ASSESS	549	285	285	300
	<b>MISCELLANEOUS REVENUES</b>	<b>149,227</b>	<b>149,885</b>	<b>148,285</b>	<b>100,300</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	109	250	250	300
	<b>INVESTMENT EARNINGS</b>	<b>109</b>	<b>250</b>	<b>250</b>	<b>300</b>
	<b>TOTAL REVENUE</b>	<b>149,335</b>	<b>150,135</b>	<b>148,535</b>	<b>100,600</b>

## 2400 LIGHT MAINTENANCE

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>400 NON-DEPARTMENTAL</b>					
<b>420100 OPERATING ACCOUNT</b>					
231	REP & MAINT SUPPLIES	189	10,000	10,000	20,000
340	UTILITY/STREET LIGHTS	56,930	73,000	60,000	70,000
361	REP & MAINT-GENERAL	5,624	5,000	5,000	5,000
362	REP & MAINT-VEHICLES	256	750	750	1,000
960	INFRASTRUCTURE/WATER/SEWER/STR	46,496	62,000	77,641	66,800
<b>OPERATING ACCOUNT</b>		<b>109,496</b>	<b>150,750</b>	<b>153,391</b>	<b>162,800</b>
<b>TOTAL EXPENDITURES</b>		<b>109,496</b>	<b>150,750</b>	<b>153,391</b>	<b>162,800</b>
<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>		<b>39,840</b>	<b>(615)</b>	<b>(4,856)</b>	<b>(62,200)</b>

## 2600 SIDEWALKS

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>360000 MISCELLANEOUS REVENUES</b>					
363030	SIDEWALK ASSESSMENTS	64,628	60,345	58,014	34,505
363040	PEN & INT ON SPEC ASSESS	619	200	400	200
	<b>MISCELLANEOUS REVENUES</b>	<b>65,247</b>	<b>60,545</b>	<b>58,414</b>	<b>34,705</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	(63)	-	4	100
	<b>INVESTMENT EARNINGS</b>	<b>(63)</b>	<b>-</b>	<b>4</b>	<b>100</b>
	<b>TOTAL REVENUE</b>	<b>65,184</b>	<b>60,545</b>	<b>58,418</b>	<b>34,805</b>

## 2600 SIDEWALKS

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>400 NON-DEPARTMENTAL</b>					
	<b>430240 STREET DEPARTMENT</b>				
	914 SIDEWALKS	-	-	-	-
	<b>STREET DEPARTMENT</b>	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	-	-	-	-
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>65,247</b>	<b>60,545</b>	<b>58,414</b>	<b>34,705</b>

## 2650 BUSINESS IMPROVEMENT DIST

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>360000 MISCELLANEOUS REVENUES</b>					
363010	SPECIAL ASSESSMENTS	42,175	44,000	44,000	44,250
363040	PEN & INT ON SPEC ASSESS	257	150	150	150
	<b>MISCELLANEOUS REVENUES</b>	<b>42,433</b>	<b>44,150</b>	<b>44,150</b>	<b>44,400</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	5	20	30	30
	<b>INVESTMENT EARNINGS</b>	<b>5</b>	<b>20</b>	<b>30</b>	<b>30</b>
	<b>TOTAL REVENUE</b>	<b>42,438</b>	<b>44,170</b>	<b>44,180</b>	<b>44,430</b>

## 2650 BUSINESS IMPROVEMENT DIST

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>400 NON-DEPARTMENTAL</b>					
	<b>470100 ECONOMIC DEVELOPMENT</b>				
350	PROFESSIONAL SERVICES	37,633	47,000	67,870	44,430
	<b>ECONOMIC DEVELOPMENT</b>	<b>37,633</b>	<b>47,000</b>	<b>67,870</b>	<b>44,430</b>
	<b>TOTAL EXPENDITURES</b>	<b>37,633</b>	<b>47,000</b>	<b>67,870</b>	<b>44,430</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>4,805</b>	<b>(2,830)</b>	<b>(23,690)</b>	<b>-</b>

## 2700 PARK IMPROVEMENT

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Revenue					
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	64	-	150	200
	<b>INVESTMENT EARNINGS</b>	<b>64</b>	<b>-</b>	<b>150</b>	<b>200</b>
	<b>TOTAL REVENUE</b>	<b>64</b>	<b>-</b>	<b>150</b>	<b>200</b>

## 2700 PARK IMPROVEMENT

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Expenditures					
<b>400 NON-DEPARTMENTAL</b>					
	<b>460430 PARKS OPERATING</b>				
800	OTHER OBJECTS	-	70,790	-	70,966
	<b>PARKS OPERATING</b>	-	<b>70,790</b>	-	<b>70,966</b>
	<b>TOTAL EXPENDITURES</b>	-	<b>70,790</b>	-	<b>70,966</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>64</b>	<b>(70,790)</b>	<b>150</b>	<b>(70,766)</b>

## 2750 LAW ENFORCEMENT JOINT EQUIPMENT

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Revenue					
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	6	20	15	-
	<b>INVESTMENT EARNINGS</b>	<b>6</b>	<b>20</b>	<b>15</b>	<b>-</b>
	<b>TOTAL REVENUE</b>	<b>6</b>	<b>20</b>	<b>15</b>	<b>-</b>

## 2750 LAW ENFORCEMENT JOINT EQUIPMENT

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>431 LAW ENFORCEMENT</b>					
	<b>420180 OTHER LAW ENFORCEMENT ACTIVITIES</b>				
220	OPERATING SUPPLIES	-	6,592	6,574	-
940	CAPITAL OUTLAY	-	-	-	-
	<b>OTHER LAW ENFORCEMENT ACTIVITIES</b>	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	-	<b>6,592</b>	<b>6,574</b>	-
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>6</b>	<b>(6,572)</b>	<b>(6,559)</b>	-

## 2820 GAS TAX

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>330000 INTERGOVERNMENTAL REVENUES</b>					
335040	GAS TAX APPORTIONMENT	150,163	150,000	152,823	153,000
335041	GAS TAX - BARSAA	-	357,896	409,382	215,000
	<b>INTERGOVERNMENTAL REVENUES</b>	<b>150,163</b>	<b>507,896</b>	<b>562,205</b>	<b>368,000</b>
<b>340000 CHARGES FOR SERVICES</b>					
341011	SALE OF MISC ITEMS	250	150	150	150
	<b>CHARGES FOR SERVICES</b>	<b>250</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	153	100	500	500
	<b>INVESTMENT EARNINGS</b>	<b>153</b>	<b>100</b>	<b>500</b>	<b>500</b>
	<b>TOTAL REVENUE</b>	<b>150,565</b>	<b>508,146</b>	<b>562,855</b>	<b>368,650</b>

## 2820 GAS TAX

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>510 GAS TAX</b>					
<b>430240 STREET DEPARTMENT</b>					
241	SIGNS	7,454	20,000	20,000	25,000
450	SAND/ICE SLICER	11,814	22,000	22,000	25,000
451	GRAVEL	11,522	25,000	25,000	25,000
452	OTHER STREET MATERIALS	523	-	-	-
471	ASPHALT	36,354	10,000	10,000	55,000
472	CHIP SEAL	31,230	10,000	51,143	35,000
474	PAINT & HEAT TAPE	8,944	50,000	50,000	50,000
475	DUST OIL	10,129	14,500	14,500	15,000
476	FLOW FILL	6,752	10,000	10,000	15,000
477	CHIPS FOR CHIP SEAL	21,939	15,000	15,000	15,000
960	INFRASTRUCTURE/WATER/SEWE	23,453	357,896	-	350,000
	<b>STREET DEPARTMENT</b>	<b>170,114</b>	<b>534,396</b>	<b>217,643</b>	<b>610,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>170,114</b>	<b>534,396</b>	<b>217,643</b>	<b>610,000</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>(19,549)</b>	<b>(26,250)</b>	<b>345,212</b>	<b>(241,350)</b>

## 2991 AMERICAN RESCUE PLAN

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>330000 INTERGOVERNMENTAL REVENUES</b>					
331992	AMERICAN RESCUE PLAN FUNDS	80,000	1,912,682	1,918,675	-
	<b>INTERGOVERNMENTAL REVENUES</b>	<b>80,000</b>	<b>1,912,682</b>	<b>1,918,675</b>	<b>-</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	910	750	2,276	-
	<b>INVESTMENT EARNINGS</b>	<b>910</b>	<b>750</b>	<b>2,276</b>	<b>-</b>
	<b>TOTAL REVENUE</b>	<b>80,911</b>	<b>1,913,432</b>	<b>1,920,951</b>	<b>-</b>

## 2991 AMERICAN RESCUE PLAN

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>460 NON-DEPARTMENTAL</b>					
	<b>410130 CITY COMMISSION</b>				
110	SALARIES AND WAGES	80,000	-	-	-
740	GRANT EXPENDITURES	-	-	1,369,696	152,350
	<b>CITY COMMISSION</b>	<b>80,000</b>	<b>-</b>	<b>1,369,696</b>	<b>152,350</b>
	<b>521000 INTERFUND OP TRANSFERS</b>				
821	TRANSFER TO OTHER FUNDS	-	1,914,367	400,000	
	<b>INTERFUND OP TRANSFERS</b>	<b>-</b>	<b>1,914,367</b>	<b>400,000</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>80,000</b>	<b>1,914,367</b>	<b>1,769,696</b>	<b>152,350</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>911</b>	<b>(935)</b>	<b>151,255</b>	<b>(152,350)</b>

City of Livingston



***DEBT SERVICE FUNDS***

*Incorporated 1889*

# City of Livingston



*Incorporated 1889*

### 3002 2016 FIRE TRUCK GOB

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>310000 TAXES/ASSESSMENTS</b>					
311010	REAL PROPERTY TAXES	65,332	50,824	47,112	34,457
311021	MOBILE HOME TAXES	61	50	50	50
311022	PERSONAL PROPERTY TAXES	665	300	300	300
312000	PEN & INT ON DELINQ TAXES	159	50	150	100
	<b>TAXES/ASSESSMENTS</b>	<b>66,217</b>	<b>51,224</b>	<b>47,612</b>	<b>34,907</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	28	25	50	50
	<b>INVESTMENT EARNINGS</b>	<b>28</b>	<b>25</b>	<b>50</b>	<b>50</b>
	<b>TOTAL REVENUE</b>	<b>66,245</b>	<b>51,249</b>	<b>47,662</b>	<b>34,957</b>

# 3002 2016 FIRE TRUCK GOB

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>470 DEBT SERVICE</b>					
<b>490100 GEN OBLIGATION BONDS</b>					
610 PRINCIPAL		36,775	30,000	30,000	30,000
620 INTEREST		17,819	18,894	9,447	18,219
630 PAYING AGENT FEES/SER CHG		350	400	400	400
<b>GEN OBLIGATION BONDS</b>		<u>54,944</u>	<u>49,294</u>	<u>39,847</u>	<u>48,619</u>
<b>TOTAL EXPENDITURES</b>		<u>54,944</u>	<u>49,294</u>	<u>39,847</u>	<u>48,619</u>
<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>		<u>11,302</u>	<u>1,955</u>	<u>7,815</u>	<u>(13,662)</u>

3003 2000 FIRE TRUCK GOB

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Revenue					
310000 TAXES/ASSESSMENTS					
311010	REAL PROPERTY TAXES	5	-	190	-
311021	MOBILE HOME TAXES	15	-	-	-
311022	PERSONAL PROPERTY TAXES	121	-	-	-
312000	PEN & INT ON DELINQ TAXES	3	-	102	-
	TAXES/ASSESSMENTS	144	-	292	-
370000 INVESTMENT EARNINGS					
371010	INTEREST & DIVIDEND	5	-	10	-
	INVESTMENT EARNINGS	5	-	10	-
	TOTAL REVENUE	148	-	302	-

3003 2000 FIRE TRUCK GOB

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Expenditures					
<b>470 DEBT SERVICE</b>					
<b>490100 GEN OBLIGATION BONDS</b>					
610	PRINCIPAL	-	-	-	-
620	INTEREST	-	-	-	-
630	PAYING AGENT FEES/SER CHG	-	-	-	-
<b>GEN OBLIGATION BONDS</b>		-	-	-	-
<b>TOTAL EXPENDITURES</b>		-	-	-	-
<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>		<b>148</b>	<b>-</b>	<b>302</b>	<b>-</b>

## 3200 WEST END TIF

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>310000 TAXES/ASSESSMENTS</b>					
311010	REAL PROPERTY TAXES	122,203	120,000	123,222	125,850
311022	PERSONAL PROPERTY TAXES	38,905	35,000	37,500	41,950
	<b>TAXES/ASSESSMENTS</b>	<b>161,108</b>	<b>155,000</b>	<b>160,722</b>	<b>167,800</b>
<b>330000 INTERGOVERNMENTAL REVENUES</b>					
335230	STATE ENTITLEMENT FUNDS	15,016	13,189	13,189	13,189
	<b>INTERGOVERNMENTAL REVENUES</b>	<b>15,016</b>	<b>13,189</b>	<b>13,189</b>	<b>13,189</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	418	1,000	1,000	1,000
	<b>INVESTMENT EARNINGS</b>	<b>418</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
	<b>TOTAL REVENUE</b>	<b>176,542</b>	<b>169,189</b>	<b>174,911</b>	<b>181,989</b>

## 3200 WEST END TIF

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>400 NON-DEPARTMENTAL</b>					
<b>430520 FACILITIES/CAPITAL OUTLAY</b>					
361	REP & MAINT-GENERAL	-	483,000	483,000	192,000
	<b>FACILITIES/CAPITAL OUTLAY</b>	<b>-</b>	<b>483,000</b>	<b>483,000</b>	<b>192,000</b>
<b>490200 REVENUE BONDS</b>					
610	PRINCIPAL	66,000	69,000	69,000	71,000
620	INTEREST	9,806	7,313	7,313	4,707
	<b>REVENUE BONDS</b>	<b>75,806</b>	<b>76,313</b>	<b>76,313</b>	<b>75,707</b>
	<b>TOTAL EXPENDITURES</b>	<b>75,806</b>	<b>559,313</b>	<b>559,313</b>	<b>267,707</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>100,736</b>	<b>(390,124)</b>	<b>(384,402)</b>	<b>(85,718)</b>

## 3400 SID REVOLVING

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>360000 MISCELLANEOUS REVENUES</b>					
363020	BOND INT & PRINC ASSESSME	-	-	44,850	-
	<b>MISCELLANEOUS REVENUES</b>	-	-	<b>44,850</b>	-
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	22	50	70	100
	<b>INVESTMENT EARNINGS</b>	<b>22</b>	<b>50</b>	<b>70</b>	<b>100</b>
<b>380000 OTHER FINANCING SOURCES</b>					
383000	INTERFUND OPERAT TRANSFER	-	-	42,497	-
	<b>OTHER FINANCING SOURCES</b>	-	-	<b>42,497</b>	-
	<b>TOTAL REVENUE</b>	<b>22</b>	<b>50</b>	<b>87,417</b>	<b>100</b>

### 3400 SID REVOLVING

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>470 DEBT SERVICE</b>					
	<b>521000 INTERFUND OP TRANSFERS</b>				
822	TRANSFER TO GENERAL FUND	-	-	-	-
	<b>INTERFUND OP TRANSFERS</b>	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	-	-	-	-
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<u>22</u>	<u>50</u>	<u>87,417</u>	<u>100</u>

# 3550 SID 179 WEST END

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Revenue					
<b>360000 MISCELLANEOUS REVENUES</b>					
363020	BOND INT & PRINC ASSESSME	47,538	29,836	29,836	29,679
	<b>MISCELLANEOUS REVENUES</b>	<b>47,538</b>	<b>29,836</b>	<b>29,836</b>	<b>29,679</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	33	20	75	75
	<b>INVESTMENT EARNINGS</b>	<b>33</b>	<b>20</b>	<b>75</b>	<b>75</b>
	<b>TOTAL REVENUE</b>	<b>47,571</b>	<b>29,856</b>	<b>29,911</b>	<b>29,754</b>

# 3550 SID 179 WEST END

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>470 DEBT SERVICE</b>					
	<b>490300 SPEC IMPROVEMENT BONDS</b>				
610	PRINCIPAL	29,000	30,000	30,000	31,000
620	INTEREST	4,350	3,244	3,244	2,119
	<b>SPEC IMPROVEMENT BONDS</b>	<b>33,350</b>	<b>33,244</b>	<b>33,244</b>	<b>33,119</b>
	<b>TOTAL EXPENDITURES</b>	<b>33,350</b>	<b>33,244</b>	<b>33,244</b>	<b>33,119</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>14,221</b>	<b>(3,388)</b>	<b>(3,333)</b>	<b>(3,365)</b>

# 3600 SID 181 REGIONAL SEWER

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>360000 MISCELLANEOUS REVENUES</b>					
363020	BOND INT & PRINC ASSESSME	-	-	-	55,659
	<b>MISCELLANEOUS REVENUES</b>	-	-	-	<b>55,659</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	-	-	-	-
	<b>INVESTMENT EARNINGS</b>	-	-	-	-
<b>380000 OTHER FINANCING SOURCES</b>					
38300	INTERFUND OPERAT TRANSFER	-	-	-	16,999
	<b>OTHER FINANCING SOURCES</b>	-	-	-	<b>16,999</b>
	<b>TOTAL REVENUE</b>	-	-	-	<b>72,658</b>

# 3600 SID 181 REGIONAL SEWER

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>470 DEBT SERVICE</b>					
	<b>490300 SPEC IMPROVEMENT BONDS</b>				
610	PRINCIPAL	-	-	-	32,623
620	INTEREST	-	-	-	20,717
	<b>SPEC IMPROVEMENT BONDS</b>	-	-	-	<b>53,340</b>
	<b>TOTAL EXPENDITURES</b>	-	-	-	<b>53,340</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	-	-	-	<b>19,318</b>

# 3955 SID 180 CAROL LANE

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>360000 MISCELLANEOUS REVENUES</b>					
363020	BOND INT & PRINC ASSESSME	3,380	3,195	3,195	-
363040	PEN & INT ON SPEC ASSESS	-	-	-	-
	<b>MISCELLANEOUS REVENUES</b>	<b>3,380</b>	<b>3,195</b>	<b>3,195</b>	<b>-</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	(1)	-	5	-
	<b>INVESTMENT EARNINGS</b>	<b>(1)</b>	<b>-</b>	<b>5</b>	<b>-</b>
	<b>TOTAL REVENUE</b>	<b>3,379</b>	<b>3,195</b>	<b>3,200</b>	<b>-</b>

# 3955 SID 180 CAROL LANE

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>470 DEBT SERVICE</b>					
	<b>521000 INTERFUND OP TRANSFERS</b>				
822	TRANSFER TO GENERAL FUND	-	-	-	38,562
	<b>INTERFUND OP TRANSFERS</b>	-	-	-	<b>38,562</b>
	<b>TOTAL EXPENDITURES</b>	-	-	-	<b>38,562</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>3,379</b>	<b>3,195</b>	<b>3,200</b>	<b>(38,562)</b>

City of Livingston



***CAPITAL PROJECT FUNDS***

*Incorporated 1889*

# City of Livingston



*Incorporated 1889*

## 4010 CAPITAL IMPROVEMENT

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	106	50	250	200
	<b>INVESTMENT EARNINGS</b>	<b>106</b>	<b>50</b>	<b>250</b>	<b>200</b>
<b>380000 OTHER FINANCING SOURCES</b>					
383006	TRANSFER IN FROM FUND	-	-	-	-
	<b>OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL REVENUE</b>	<b>106</b>	<b>50</b>	<b>250</b>	<b>200</b>

## 4010 CAPITAL IMPROVEMENT

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>460 NON-DEPARTMENTAL</b>					
	<b>411810 CAPITAL IMPROVEMENTS</b>				
940	CAPITAL OUTLAY	-	110,000	-	110,000
	<b>CAPITAL IMPROVEMENTS</b>	-	<b>110,000</b>	-	<b>110,000</b>
	<b>TOTAL EXPENDITURES</b>	-	<b>110,000</b>	-	<b>110,000</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>106</b>	<b>(109,950)</b>	<b>250</b>	<b>(109,800)</b>

## 4020 LIBRARY CAPITAL IMPROVEMENT

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	23	50	50	50
	<b>INVESTMENT EARNINGS</b>	<b>23</b>	<b>50</b>	<b>50</b>	<b>50</b>
	<b>TOTAL REVENUE</b>	<b>23</b>	<b>50</b>	<b>50</b>	<b>50</b>

## 4020 LIBRARY CAPITAL IMPROVEMENT

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>501 LIBRARY SERVICES</b>					
	<b>460180 LIBRARY EXTENSION</b>				
940	CAPITAL OUTLAY	-	25,500	-	20,000
	<b>LIBRARY EXTENSION</b>	-	<b>25,500</b>	-	<b>20,000</b>
	<b>TOTAL EXPENDITURES</b>	-	<b>25,500</b>	-	<b>20,000</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>23</b>	<b>(25,450)</b>	<b>50</b>	<b>(19,950)</b>

## 4099 RAILROAD CROSSING LEVY

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>310000 TAXES/ASSESSMENTS</b>					
311010	REAL PROPERTY TAXES	-	-	250	-
311021	MOBILE HOME TAXES	10	-	-	-
312000	PEN & INT ON DELINQ TAXES	-	-	260	-
	<b>TAXES/ASSESSMENTS</b>	<b>10</b>	<b>-</b>	<b>510</b>	<b>-</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	0	-	2	-
	<b>INVESTMENT EARNINGS</b>	<b>0</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b>380000 OTHER FINANCING SOURCES</b>					
383006	TRANSFER IN FROM FUND	-	-	-	-
	<b>OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL REVENUE</b>	<b>11</b>	<b>-</b>	<b>512</b>	<b>-</b>

## 4099 RAILROAD CROSSING LEVY

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Expenditures					
<b>400 NON-DEPARTMENTAL</b>					
	<b>411850 RAILROAD UNDERPASS</b>				
350	PROFESSIONAL SERVICES	-	-	-	-
	<b>RAILROAD UNDERPASS</b>	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	-	-	-	-
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>11</b>	<b>-</b>	<b>512</b>	<b>-</b>

## 4205 REGIONAL SEWER

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>330000 INTERGOVERNMENTAL REVENUES</b>					
331992	AMERICAN RESCUE PLAN FUNDS	-	-	2,000,000	-
	<b>INTERGOVERNMENTAL REVENUES</b>	-	-	<b>2,000,000</b>	-
<b>360000 MISCELLANEOUS REVENUES</b>					
363010	SPECIAL ASSESSMENTS	-	-	432,839	-
	<b>MISCELLANEOUS REVENUES</b>	-	-	<b>432,839</b>	-
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	-	-	420	-
	<b>INVESTMENT EARNINGS</b>	-	-	<b>420</b>	-
<b>380000 OTHER FINANCING SOURCES</b>					
381030	SID BOND PROCEEDS	-	-	849,933	-
	<b>OTHER FINANCING SOURCES</b>	-	-	<b>849,933</b>	-
	<b>TOTAL REVENUE</b>	-	-	<b>3,283,192</b>	-

## 4205 REGIONAL SEWER

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>400 NON-DEPARTMENTAL</b>					
	<b>430000 PUBLIC WORKS</b>				
960	INFRASTRUCTURE/WATER/SEWER	-	-	740,695	2,500,000
	<b>PUBLIC WORKS</b>	-	-	<b>740,695</b>	<b>2,500,000</b>
	<b>521000 PUBLIC WORKS</b>				
521	TRANSFER TO OTHER FUNDS	-	-	42,497	-
	<b>PUBLIC WORKS</b>	-	-	<b>42,497</b>	-
	<b>TOTAL EXPENDITURES</b>	-	-	<b>783,192</b>	<b>2,500,000</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	-	-	<b>2,500,000</b>	<b>(2,500,000)</b>

City of Livingston

A faint, circular background image of a park. It features a variety of trees, including evergreens and deciduous trees with autumn-colored foliage. In the center, there is a white building with a dark roof and two arched openings. The entire scene is set within a circular frame.

***PERMANENT FUNDS***

*Incorporated 1889*

# City of Livingston



*Incorporated 1889*

## 8010 PERPETUAL CEMETERY

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Revenue</b>					
<b>340000 CHARGES FOR SERVICES</b>					
343320	SALE OF CEMETERY PLOTS	2,900	2,500	5,300	2,000
	<b>CHARGES FOR SERVICES</b>	<b>2,900</b>	<b>2,500</b>	<b>5,300</b>	<b>2,000</b>
<b>370000 INVESTMENT EARNINGS</b>					
371010	INTEREST & DIVIDEND	225	1,500	1,500	2,500
	<b>INVESTMENT EARNINGS</b>	<b>225</b>	<b>1,500</b>	<b>1,500</b>	<b>2,500</b>
	<b>TOTAL REVENUE</b>	<b>3,125</b>	<b>4,000</b>	<b>6,800</b>	<b>4,500</b>

# 8010 PERPETUAL CEMETERY

Account	Account Name	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
<b>Expenditures</b>					
<b>400 NON-DEPARTMENTAL</b>					
	<b>521000 INTERFUND OP TRANSFERS</b>				
822	TRANSFER TO GENERAL FUND	225	1,500	1,500	2,500
	<b>INTERFUND OP TRANSFERS</b>	<b>225</b>	<b>1,500</b>	<b>1,500</b>	<b>2,500</b>
	<b>TOTAL EXPENDITURES</b>	<b>225</b>	<b>1,500</b>	<b>1,500</b>	<b>2,500</b>
	<b>NET REVENUE OVER/ (UNDER) EXPENDITURES</b>	<b>2,900</b>	<b>2,500</b>	<b>5,300</b>	<b>2,000</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>1000 - General Fund</b>				
<b>Revenues</b>				
Taxes & Assessments	2,851,758	2,937,881	3,119,700	3,274,420
Licenses & Permits	430,413	318,100	302,250	297,100
Intergovernmental Revenue	1,720,540	1,828,369	1,833,700	2,019,301
Charge for Services	172,989	113,900	129,636	127,075
Fines & Forfeitures	120,699	106,500	91,840	91,500
Miscellaneous Revenue	136,619	131,560	157,160	169,320
Investment Earnings	2,109	2,500	5,000	5,000
Other Financing Sources	355,443	423,248	423,248	598,266
Transfers	-	1,080,719	1,080,719	1,171,038
<b>Total Revenue</b>	<b>5,790,569</b>	<b>6,942,777</b>	<b>7,143,253</b>	<b>7,753,020</b>
<b>Expenditures</b>				
Personnel & Benefits	3,923,469	4,770,981	4,747,578	5,433,242
Operations	921,339	1,399,860	1,501,676	1,886,349
Capital	296,200	302,050	222,163	273,000
Debt Service	8,140	9,157	9,157	10,491
Other Financing Uses	527,105	500,889	500,889	698,161
<b>Total Expenditures</b>	<b>5,676,254</b>	<b>6,982,937</b>	<b>6,981,463</b>	<b>8,301,243</b>

<b>Expenditures by Function</b>				
General Government	1,859,243	1,765,710	1,768,160	2,278,972
Public Safety	3,204,724	3,599,791	3,550,671	4,139,617
Public Works	384,426	462,957	463,052	503,123
Public Health	144,122	144,664	150,657	184,762
Culture & Recreation	589,469	582,465	626,665	681,876
Debt Service	8,140	9,157	9,157	10,491
Miscellaneous	(907,470)	9,904	4,812	9,991
Other Financing Uses	393,600	408,289	408,289	492,411
<b>Total Expenditures</b>	<b>5,676,254</b>	<b>6,982,937</b>	<b>6,981,463</b>	<b>8,301,243</b>

<b>Fund Balance</b>				
Beginning Fund Balance	2,754,003	2,868,318	2,868,318	3,030,108
Revenue	5,790,569	6,942,777	7,143,253	7,753,020
Expenditures	5,676,254	6,982,937	6,981,463	8,301,243
<b>Ending Fund Balance</b>	<b>2,868,318</b>	<b>2,828,158</b>	<b>3,030,108</b>	<b>2,481,885</b>

<b>Unrestricted Cash</b>				
Beginning Cash	2,491,705	2,606,021	2,606,021	2,767,810
Revenue	5,790,569	6,942,777	7,143,253	7,753,020
Expenditures	5,676,254	6,982,937	6,981,463	8,301,243
<b>Ending Unrestricted Cash</b>	<b>2,606,021</b>	<b>2,565,861</b>	<b>2,767,810</b>	<b>2,219,587</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>2190 - Comprehensive Liability</b>				
<b>Revenues</b>				
Taxes & Assessments	688	-	565	-
Investment Earnings	19	-	60	-
<b>Total Revenue</b>	<b>707</b>	<b>-</b>	<b>625</b>	<b>-</b>
<b>Expenditures</b>				
Other Financing Uses	-	21,000	21,000	-
<b>Total Expenditures</b>	<b>-</b>	<b>21,000</b>	<b>21,000</b>	<b>-</b>
<b>Expenditures by Function</b>				
Other Financing Uses	-	21,000	21,000	-
<b>Total Expenditures</b>	<b>-</b>	<b>21,000</b>	<b>21,000</b>	<b>-</b>
<b>Fund Balance</b>				
Beginning Fund Balance	20,353	21,060	21,060	685
Revenue	707	-	625	-
Expenditures	-	21,000	21,000	-
<b>Ending Fund Balance</b>	<b>21,060</b>	<b>60</b>	<b>685</b>	<b>685</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>2220 - Library</b>				
<b>Revenues</b>				
Taxes & Assessments	119,546	130,371	130,325	135,418
Intergovernmental Revenue	625,803	505,871	579,063	556,210
Charge for Services	4,742	450	5,500	4,000
Fines & Forfeitures	983	-	550	-
Miscellaneous Revenue	1,135	1,000	1,000	1,000
Investment Earnings	439	200	1,200	800
Other Financing Sources	65,166	-	-	-
<b>Total Revenue</b>	<b>817,814</b>	<b>637,892</b>	<b>717,638</b>	<b>697,428</b>
<b>Expenditures</b>				
Personnel & Benefits	471,900	547,821	548,846	564,177
Operations	165,884	169,131	169,131	221,708
Capital	-	61,000	61,000	1,050
<b>Total Expenditures</b>	<b>637,784</b>	<b>777,952</b>	<b>778,977</b>	<b>786,935</b>
<b>Expenditures by Function</b>				
Culture & Recreation	637,784	733,636	734,661	737,326
Other Financing Uses	-	44,316	44,316	49,609
<b>Total Expenditures</b>	<b>637,784</b>	<b>777,952</b>	<b>778,977</b>	<b>786,935</b>
<b>Fund Balance</b>				
Beginning Fund Balance	596,307	776,337	776,337	714,998
Revenue	817,814	637,892	717,638	697,428
Expenditures	637,784	777,952	778,977	786,935
<b>Ending Fund Balance</b>	<b>776,337</b>	<b>636,277</b>	<b>714,998</b>	<b>625,491</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>2260 - Emergency Disaster</b>				
<b>Revenues</b>				
Taxes & Assessments	-	-	37,225	-
Intergovernmental Revenue	-	-	489,709	-
<b>Total Revenue</b>	-	-	<b>526,934</b>	-
<b>Expenditures</b>				
Other Financing Uses	4,835	-	37,225	484,874
<b>Total Expenditures</b>	<b>4,835</b>	-	<b>37,225</b>	<b>484,874</b>
<b>Expenditures by Function</b>				
Miscellaneous	4,835	-	37,225	484,874
<b>Total Expenditures</b>	<b>4,835</b>	-	<b>37,225</b>	<b>484,874</b>
<b>Fund Balance</b>				
Beginning Fund Balance	(0)	(4,835)	(4,835)	484,874
Revenue	-	-	526,934	-
Expenditures	4,835	-	37,225	484,874
<b>Ending Fund Balance</b>	<b>(4,835)</b>	<b>(4,835)</b>	<b>484,874</b>	<b>0</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>2300 - Dispatch</b>				
<b>Revenues</b>				
Intergovernmental Revenue	552	-	-	-
Charge for Services	328,715	410,289	411,789	495,911
Investment Earnings	111	100	125	125
Other Financing Sources	471,497	482,407	482,407	606,061
<b>Total Revenue</b>	<b>800,874</b>	<b>892,796</b>	<b>894,321</b>	<b>1,102,097</b>
<b>Expenditures</b>				
Personnel & Benefits	752,490	725,499	705,586	923,577
Operations	142,849	147,196	145,326	156,895
Capital	136,410	18,000	-	18,000
<b>Total Expenditures</b>	<b>1,031,749</b>	<b>890,695</b>	<b>850,912</b>	<b>1,098,472</b>
<b>Expenditures by Function</b>				
Public Safety	1,031,749	815,717	775,934	1,016,627
Other Financing Uses	-	74,978	74,978	81,845
<b>Total Expenditures</b>	<b>1,031,749</b>	<b>890,695</b>	<b>850,912</b>	<b>1,098,472</b>
<b>Fund Balance</b>				
Beginning Fund Balance	290,427	59,552	59,552	102,961
Revenue	800,874	892,796	894,321	1,102,097
Expenditures	1,031,749	890,695	850,912	1,098,472
<b>Ending Fund Balance</b>	<b>59,552</b>	<b>61,653</b>	<b>102,961</b>	<b>106,586</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>2310 - Urban Renewal District</b>				
<b>Revenues</b>				
Taxes & Assessments	549,429	592,164	601,500	627,028
Intergovernmental Revenue	45,380	40,967	40,967	40,967
Miscellaneous Revenue	2,347	-	-	-
Investment Earnings	630	750	2,000	2,000
<b>Total Revenue</b>	<b>597,786</b>	<b>633,881</b>	<b>644,467</b>	<b>669,995</b>
<b>Expenditures</b>				
Operations	3,359	7,850	150,900	30,400
Capital	18,747	492,000	-	1,250,000
Debt Service	158,025	160,175	160,175	162,175
<b>Total Expenditures</b>	<b>180,131</b>	<b>660,025</b>	<b>311,075</b>	<b>1,442,575</b>
<b>Expenditures by Function</b>				
Housing & Community Devel.	21,756	499,500	150,500	1,280,000
Debt Service	158,375	160,525	160,575	162,575
<b>Total Expenditures</b>	<b>180,131</b>	<b>660,025</b>	<b>311,075</b>	<b>1,442,575</b>
<b>Fund Balance</b>				
Beginning Fund Balance	354,159	771,815	771,815	1,105,207
Revenue	597,786	633,881	644,467	669,995
Expenditures	180,131	660,025	311,075	1,442,575
<b>Ending Fund Balance</b>	<b>771,815</b>	<b>745,670</b>	<b>1,105,207</b>	<b>332,627</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>2372 - Permissive Health Insurance</b>				
<b>Revenues</b>				
Taxes & Assessments	544,469	487,210	455,303	700,747
Investment Earnings	216	150	300	300
<b>Total Revenue</b>	<b>544,684</b>	<b>487,360</b>	<b>455,603</b>	<b>701,047</b>
<b>Expenditures</b>				
Other Financing Uses	548,196	487,300	487,300	700,249
<b>Total Expenditures</b>	<b>548,196</b>	<b>487,300</b>	<b>487,300</b>	<b>700,249</b>
<b>Expenditures by Function</b>				
Other Financing Uses	548,196	487,300	487,300	700,249
<b>Total Expenditures</b>	<b>548,196</b>	<b>487,300</b>	<b>487,300</b>	<b>700,249</b>
<b>Fund Balance</b>				
Beginning Fund Balance	42,197	38,686	38,686	6,989
Revenue	544,684	487,360	455,603	701,047
Expenditures	548,196	487,300	487,300	700,249
<b>Ending Fund Balance</b>	<b>38,686</b>	<b>38,746</b>	<b>6,989</b>	<b>7,787</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>2397 - CDBG Revolving Loan Fund</b>				
<b>Revenues</b>				
Investment Earnings	6,439	12,300	1,800	1,700
<b>Total Revenue</b>	<b>6,439</b>	<b>12,300</b>	<b>1,800</b>	<b>1,700</b>
<b>Expenditures</b>				
Operations	6,124	14,000	14,000	14,000
<b>Total Expenditures</b>	<b>6,124</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
<b>Expenditures by Function</b>				
Housing & Community Devel.	6,124	14,000	14,000	14,000
<b>Total Expenditures</b>	<b>6,124</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
<b>Fund Balance</b>				
Beginning Fund Balance	735,955	736,270	736,270	724,070
Revenue	6,439	12,300	1,800	1,700
Expenditures	6,124	14,000	14,000	14,000
<b>Ending Fund Balance</b>	<b>736,270</b>	<b>734,570</b>	<b>724,070</b>	<b>711,770</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>2399 - Impact Fees</b>				
<b>Revenues</b>				
Charge for Services	341,313	237,145	89,902	139,445
Investment Earnings	1,308	500	3,000	3,000
<b>Total Revenue</b>	<b>342,621</b>	<b>237,645</b>	<b>92,902</b>	<b>142,445</b>
<b>Expenditures</b>				
Operations	31,435	-	-	-
Capital	149,099	1,127,000	25,372	470,750
<b>Total Expenditures</b>	<b>180,534</b>	<b>1,127,000</b>	<b>25,372</b>	<b>470,750</b>

<b>Expenditures by Function</b>				
Public Safety	138,768	185,000	-	160,000
Public Works	17,528	620,000	-	180,000
Culture & Recreation	24,237	322,000	25,372	130,750
<b>Total Expenditures</b>	<b>180,534</b>	<b>1,127,000</b>	<b>25,372</b>	<b>470,750</b>

<b>Fund Balance</b>				
Beginning Fund Balance	681,804	843,892	843,892	911,422
Revenue	342,621	237,645	92,902	142,445
Expenditures	180,534	1,127,000	25,372	470,750
<b>Ending Fund Balance</b>	<b>843,892</b>	<b>(45,463)</b>	<b>911,422</b>	<b>583,117</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>2400 - Light Maintenance</b>				
<b>Revenues</b>				
Miscellaneous Revenue	149,227	149,885	148,285	100,300
Investment Earnings	109	250	250	300
<b>Total Revenue</b>	<b>149,335</b>	<b>150,135</b>	<b>148,535</b>	<b>100,600</b>
<b>Expenditures</b>				
Operations	62,999	88,750	75,750	96,000
Capital	46,496	62,000	77,641	66,800
<b>Total Expenditures</b>	<b>109,496</b>	<b>150,750</b>	<b>153,391</b>	<b>162,800</b>
<b>Expenditures by Function</b>				
Public Safety	109,496	150,750	153,391	162,800
<b>Total Expenditures</b>	<b>109,496</b>	<b>150,750</b>	<b>153,391</b>	<b>162,800</b>
<b>Fund Balance</b>				
Beginning Fund Balance	102,722	142,561	142,561	137,705
Revenue	149,335	150,135	148,535	100,600
Expenditures	109,496	150,750	153,391	162,800
<b>Ending Fund Balance</b>	<b>142,561</b>	<b>141,946</b>	<b>137,705</b>	<b>75,505</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>2500 - Street Maintenance</b>				
<b>Revenues</b>				
Licenses & Permits	15,725	10,000	10,000	10,000
Intergovernmental Revenue	380	-	-	-
Charge for Services	644	500	800	800
Miscellaneous Revenue	1,274,439	1,328,153	1,326,400	1,326,400
Investment Earnings	395	200	1,000	1,000
Other Financing Sources	349,916	52,385	52,385	69,395
<b>Total Revenue</b>	<b>1,641,498</b>	<b>1,391,238</b>	<b>1,390,585</b>	<b>1,407,595</b>
<b>Expenditures</b>				
Personnel & Benefits	528,228	622,463	622,463	661,062
Operations	294,632	435,431	421,099	386,713
Capital	369,575	161,854	161,854	85,000
Debt Service	93,463	125,859	125,859	96,686
<b>Total Expenditures</b>	<b>1,285,898</b>	<b>1,345,607</b>	<b>1,331,275</b>	<b>1,229,461</b>
<b>Expenditures by Function</b>				
Public Works	1,190,935	1,071,591	1,057,259	972,963
Debt Service	93,463	125,859	125,859	96,686
Miscellaneous	1,500	1,500	1,500	1,500
Other Financing Uses	-	146,657	146,657	158,312
<b>Total Expenditures</b>	<b>1,285,898</b>	<b>1,345,607</b>	<b>1,331,275</b>	<b>1,229,461</b>
<b>Fund Balance</b>				
Beginning Fund Balance	394,772	750,372	750,372	809,682
Revenue	1,641,498	1,391,238	1,390,585	1,407,595
Expenditures	1,285,898	1,345,607	1,331,275	1,229,461
<b>Ending Fund Balance</b>	<b>750,372</b>	<b>796,003</b>	<b>809,682</b>	<b>987,816</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>2600 - Sidewalks</b>				
<b>Revenues</b>				
Miscellaneous Revenue	65,247	60,545	58,414	34,705
Investment Earnings	(63)	-	4	100
<b>Total Revenue</b>	<b>65,184</b>	<b>60,545</b>	<b>58,418</b>	<b>34,805</b>
<b>Expenditures</b>				
Capital	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures by Function</b>				
Public Works	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>				
Beginning Fund Balance	(97,298)	(32,114)	(32,114)	26,304
Revenue	65,184	60,545	58,418	34,805
Expenditures	-	-	-	-
<b>Ending Fund Balance</b>	<b>(32,114)</b>	<b>28,431</b>	<b>26,304</b>	<b>61,109</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>2650 - Business Improvement District</b>				
<b>Revenues</b>				
Miscellaneous Revenue	42,433	44,150	44,150	44,400
Investment Earnings	5	20	30	30
<b>Total Revenue</b>	<b>42,438</b>	<b>44,170</b>	<b>44,180</b>	<b>44,430</b>
<b>Expenditures</b>				
Operations	37,633	47,000	67,870	44,430
<b>Total Expenditures</b>	<b>37,633</b>	<b>47,000</b>	<b>67,870</b>	<b>44,430</b>
<b>Expenditures by Function</b>				
Housing & Community Devel.	37,633	47,000	67,870	44,430
<b>Total Expenditures</b>	<b>37,633</b>	<b>47,000</b>	<b>67,870</b>	<b>44,430</b>
<b>Fund Balance</b>				
Beginning Fund Balance	18,886	23,691	23,691	1
Revenue	42,438	44,170	44,180	44,430
Expenditures	37,633	47,000	67,870	44,430
<b>Ending Fund Balance</b>	<b>23,691</b>	<b>20,861</b>	<b>1</b>	<b>1</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>2700 - Park Improvement District</b>				
<b>Revenues</b>				
Investment Earnings	64	-	150	200
<b>Total Revenue</b>	<b>64</b>	<b>-</b>	<b>150</b>	<b>200</b>
<b>Expenditures</b>				
Other Financing Uses	-	70,790	-	70,966
<b>Total Expenditures</b>	<b>-</b>	<b>70,790</b>	<b>-</b>	<b>70,966</b>
<b>Expenditures by Function</b>				
Culture & Recreation	-	70,790	-	70,966
<b>Total Expenditures</b>	<b>-</b>	<b>70,790</b>	<b>-</b>	<b>70,966</b>
<b>Fund Balance</b>				
Beginning Fund Balance	70,753	70,817	70,817	70,967
Revenue	64	-	150	200
Expenditures	-	70,790	-	70,966
<b>Ending Fund Balance</b>	<b>70,817</b>	<b>27</b>	<b>70,967</b>	<b>201</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>2750 - Law Enforcement Joint Equipment</b>				
<b>Revenues</b>				
Investment Earnings	6	20	15	-
<b>Total Revenue</b>	<b>6</b>	<b>20</b>	<b>15</b>	<b>-</b>
<b>Expenditures</b>				
Operations	-	6,592	6,574	-
<b>Total Expenditures</b>	<b>-</b>	<b>6,592</b>	<b>6,574</b>	<b>-</b>
<b>Expenditures by Function</b>				
Public Safety	-	6,592	6,574	-
<b>Total Expenditures</b>	<b>-</b>	<b>6,592</b>	<b>6,574</b>	<b>-</b>
<b>Fund Balance</b>				
Beginning Fund Balance	6,553	6,559	6,559	-
Revenue	6	20	15	-
Expenditures	-	6,592	6,574	-
<b>Ending Fund Balance</b>	<b>6,559</b>	<b>(13)</b>	<b>-</b>	<b>-</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>2820 - Gas Tax</b>				
<b>Revenues</b>				
Intergovernmental Revenue	150,163	507,896	562,205	368,000
Charge for Services	250	150	150	150
Investment Earnings	153	100	500	500
<b>Total Revenue</b>	<b>150,565</b>	<b>508,146</b>	<b>562,855</b>	<b>368,650</b>
<b>Expenditures</b>				
Operations	146,661	176,500	217,643	260,000
Capital	23,453	357,896	-	350,000
<b>Total Expenditures</b>	<b>170,114</b>	<b>534,396</b>	<b>217,643</b>	<b>610,000</b>
<b>Expenditures by Function</b>				
Public Works	170,114	534,396	217,643	610,000
<b>Total Expenditures</b>	<b>170,114</b>	<b>534,396</b>	<b>217,643</b>	<b>610,000</b>
<b>Fund Balance</b>				
Beginning Fund Balance	192,802	173,254	173,254	518,466
Revenue	150,565	508,146	562,855	368,650
Expenditures	170,114	534,396	217,643	610,000
<b>Ending Fund Balance</b>	<b>173,254</b>	<b>147,004</b>	<b>518,466</b>	<b>277,116</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>2991 - American Rescue Plan</b>				
<b>Revenues</b>				
Intergovernmental Revenue	80,000	1,912,682	1,918,675	-
Investment Earnings	910	750	2,276	-
<b>Total Revenue</b>	<b>80,911</b>	<b>1,913,432</b>	<b>1,920,951</b>	<b>-</b>
<b>Expenditures</b>				
Personnel & Benefits	80,000	-	-	-
Operations	-	-	1,369,696	152,351
Other Financing Uses	-	1,914,367	400,000	-
<b>Total Expenditures</b>	<b>80,000</b>	<b>1,914,367</b>	<b>1,769,696</b>	<b>152,351</b>
<b>Expenditures by Function</b>				
General Government	80,000	-	1,369,696	152,351
Other Financing Uses	-	1,914,367	400,000	-
<b>Total Expenditures</b>	<b>80,000</b>	<b>1,914,367</b>	<b>1,769,696</b>	<b>152,351</b>
<b>Fund Balance</b>				
Beginning Fund Balance	185	1,096	1,096	152,351
Revenue	80,911	1,913,432	1,920,951	-
Expenditures	80,000	1,914,367	1,769,696	152,351
<b>Ending Fund Balance</b>	<b>1,096</b>	<b>161</b>	<b>152,351</b>	<b>(0)</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>3002 - 2016 Fire Truck GOB</b>				
<b>Revenues</b>				
Taxes & Assessments	66,217	51,224	47,612	34,907
Investment Earnings	28	25	50	50
<b>Total Revenue</b>	<b>66,245</b>	<b>51,249</b>	<b>47,662</b>	<b>34,957</b>
<b>Expenditures</b>				
Operations	350	400	400	400
Debt Service	54,594	48,894	39,447	48,219
<b>Total Expenditures</b>	<b>54,944</b>	<b>49,294</b>	<b>39,847</b>	<b>48,619</b>
<b>Expenditures by Function</b>				
Debt Service	54,944	49,294	39,847	48,619
<b>Total Expenditures</b>	<b>54,944</b>	<b>49,294</b>	<b>39,847</b>	<b>48,619</b>
<b>Fund Balance</b>				
Beginning Fund Balance	14,220	25,522	25,522	33,337
Revenue	66,245	51,249	47,662	34,957
Expenditures	54,944	49,294	39,847	48,619
<b>Ending Fund Balance</b>	<b>25,522</b>	<b>27,477</b>	<b>33,337</b>	<b>19,675</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>3003 - 2000 Fire Truck GOB</b>				
<b>Revenues</b>				
Taxes & Assessments	144	-	292	-
Investment Earnings	5	-	10	-
<b>Total Revenue</b>	<b>148</b>	<b>-</b>	<b>302</b>	<b>-</b>
<b>Expenditures</b>				
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures by Function</b>				
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>				
Beginning Fund Balance	5,151	5,299	5,299	5,601
Revenue	148	-	302	-
Expenditures	-	-	-	-
<b>Ending Fund Balance</b>	<b>5,299</b>	<b>5,299</b>	<b>5,601</b>	<b>5,601</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>3200 - West End TIF</b>				
<b>Revenues</b>				
Taxes & Assessments	161,108	155,000	160,722	167,800
Intergovernmental Revenue	15,016	13,189	13,189	13,189
Investment Earnings	418	1,000	1,000	1,000
<b>Total Revenue</b>	<b>176,542</b>	<b>169,189</b>	<b>174,911</b>	<b>181,989</b>
<b>Expenditures</b>				
Operations	-	483,000	483,000	192,000
Debt Service	75,806	76,313	76,313	75,707
<b>Total Expenditures</b>	<b>75,806</b>	<b>559,313</b>	<b>559,313</b>	<b>267,707</b>
<b>Expenditures by Function</b>				
Public Works	-	483,000	483,000	192,000
Debt Service	75,806	76,313	76,313	75,707
<b>Total Expenditures</b>	<b>75,806</b>	<b>559,313</b>	<b>559,313</b>	<b>267,707</b>
<b>Fund Balance</b>				
Beginning Fund Balance	445,662	546,398	546,398	161,996
Revenue	176,542	169,189	174,911	181,989
Expenditures	75,806	559,313	559,313	267,707
<b>Ending Fund Balance</b>	<b>546,398</b>	<b>156,274</b>	<b>161,996</b>	<b>76,278</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>3400- SID Revolving</b>				
<b>Revenues</b>				
Miscellaneous Revenue	-	-	44,850	-
Investment Earnings	22	50	70	100
Other Financing Sources	-	-	42,497	-
<b>Total Revenue</b>	<b>22</b>	<b>50</b>	<b>87,417</b>	<b>100</b>
<b>Expenditures</b>				
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures by Function</b>				
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>				
Beginning Fund Balance	24,376	24,398	24,398	111,815
Revenue	22	50	87,417	100
Expenditures	-	-	-	-
<b>Ending Fund Balance</b>	<b>24,398</b>	<b>24,448</b>	<b>111,815</b>	<b>111,915</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>3550 - SID 179 West End</b>				
<b>Revenues</b>				
Miscellaneous Revenue	47,538	29,836	29,836	29,679
Investment Earnings	33	20	75	75
<b>Total Revenue</b>	<b>47,571</b>	<b>29,856</b>	<b>29,911</b>	<b>29,754</b>
<b>Expenditures</b>				
Debt Service	33,350	33,244	33,244	33,119
<b>Total Expenditures</b>	<b>33,350</b>	<b>33,244</b>	<b>33,244</b>	<b>33,119</b>
<b>Expenditures by Function</b>				
Debt Service	33,350	33,244	33,244	33,119
<b>Total Expenditures</b>	<b>33,350</b>	<b>33,244</b>	<b>33,244</b>	<b>33,119</b>
<b>Fund Balance</b>				
Beginning Fund Balance	22,902	37,123	37,123	33,790
Revenue	47,571	29,856	29,911	29,754
Expenditures	33,350	33,244	33,244	33,119
<b>Ending Fund Balance</b>	<b>37,123</b>	<b>33,735</b>	<b>33,790</b>	<b>30,425</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>3600 - SID 181 Regional Sewer</b>				
<b>Revenues</b>				
Miscellaneous Revenue	-	-	-	55,659
Other Financing Sources	-	-	-	16,999
<b>Total Revenue</b>	-	-	-	<b>72,658</b>
<b>Expenditures</b>				
Debt Service	-	-	-	53,340
<b>Total Expenditures</b>	-	-	-	<b>53,340</b>
<b>Expenditures by Function</b>				
Debt Service	-	-	-	53,340
<b>Total Expenditures</b>	-	-	-	<b>53,340</b>
<b>Fund Balance</b>				
Beginning Fund Balance	-	-	-	-
Revenue	-	-	-	72,658
Expenditures	-	-	-	53,340
<b>Ending Fund Balance</b>	-	-	-	<b>19,318</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>3955 - SID 180 Carol Lane</b>				
<b>Revenues</b>				
Miscellaneous Revenue	3,380	3,195	3,195	-
Investment Earnings	(1)	-	5	-
<b>Total Revenue</b>	<b>3,379</b>	<b>3,195</b>	<b>3,200</b>	<b>-</b>
<b>Expenditures</b>				
Other Financing Uses	-	-	-	38,562
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,562</b>
<b>Expenditures by Function</b>				
Other Financing Uses	-	-	-	38,562
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,562</b>
<b>Fund Balance</b>				
Beginning Fund Balance	31,983	35,362	35,362	38,562
Revenue	3,379	3,195	3,200	-
Expenditures	-	-	-	38,562
<b>Ending Fund Balance</b>	<b>35,362</b>	<b>38,557</b>	<b>38,562</b>	<b>(0)</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>4010 - Capital Improvement</b>				
<b>Revenues</b>				
Investment Earnings	106	50	250	200
<b>Total Revenue</b>	<b>106</b>	<b>50</b>	<b>250</b>	<b>200</b>
<b>Expenditures</b>				
Capital	-	110,000	-	110,000
<b>Total Expenditures</b>	<b>-</b>	<b>110,000</b>	<b>-</b>	<b>110,000</b>
<b>Expenditures by Function</b>				
General Government	-	110,000	-	110,000
<b>Total Expenditures</b>	<b>-</b>	<b>110,000</b>	<b>-</b>	<b>110,000</b>
<b>Fund Balance</b>				
Beginning Fund Balance	118,512	118,619	118,619	118,869
Revenue	106	50	250	200
Expenditures	-	110,000	-	110,000
<b>Ending Fund Balance</b>	<b>118,619</b>	<b>8,669</b>	<b>118,869</b>	<b>9,069</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>4020 - Library Capital</b>				
<b>Revenues</b>				
Investment Earnings	23	50	50	50
<b>Total Revenue</b>	<b>23</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Expenditures</b>				
Capital	-	25,500	-	20,000
<b>Total Expenditures</b>	<b>-</b>	<b>25,500</b>	<b>-</b>	<b>20,000</b>
<b>Expenditures by Function</b>				
Culture & Recreation	-	25,500	-	20,000
<b>Total Expenditures</b>	<b>-</b>	<b>25,500</b>	<b>-</b>	<b>20,000</b>
<b>Fund Balance</b>				
Beginning Fund Balance	25,355	25,378	25,378	25,428
Revenue	23	50	50	50
Expenditures	-	25,500	-	20,000
<b>Ending Fund Balance</b>	<b>25,378</b>	<b>(72)</b>	<b>25,428</b>	<b>5,478</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>4099 - Railroad Crossing Levy</b>				
<b>Revenues</b>				
Taxes & Assessments	10	-	510	-
Investment Earnings	0	-	2	-
<b>Total Revenue</b>	<b>11</b>	<b>-</b>	<b>512</b>	<b>-</b>
<b>Expenditures</b>				
Capital	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures by Function</b>				
Public Works	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>				
Beginning Fund Balance	2	13	13	525
Revenue	11	-	512	-
Expenditures	-	-	-	-
<b>Ending Fund Balance</b>	<b>13</b>	<b>13</b>	<b>525</b>	<b>525</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>4205 - Regional Sewer</b>				
<b>Revenues</b>				
Intergovernmental Revenue	-	-	2,000,000	-
Miscellaneous Revenue	-	-	432,839	-
Investment Earnings	-	-	420	-
Other Financing Sources	-	-	849,933	-
<b>Total Revenue</b>	-	-	<b>3,283,192</b>	-
<b>Expenditures</b>				
Operations	-	-	42,497	-
Capital	-	-	740,695	2,500,000
<b>Total Expenditures</b>	-	-	<b>783,192</b>	<b>2,500,000</b>
<b>Expenditures by Function</b>				
Public Works	-	-	740,695	2,500,000
Other Financing Uses	-	-	42,497	-
<b>Total Expenditures</b>	-	-	<b>783,192</b>	<b>2,500,000</b>
<b>Fund Balance</b>				
Beginning Fund Balance	-	-	-	2,500,000
Revenue	-	-	3,283,192	-
Expenditures	-	-	783,192	2,500,000
<b>Ending Fund Balance</b>	-	-	<b>2,500,000</b>	-

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>5210 - Water</b>				
<b>Revenues</b>				
Intergovernmental Revenue	27,800	-	-	-
Charge for Services	2,059,276	1,985,568	2,024,299	2,345,500
Investment Earnings	2,246	850	3,000	3,500
<b>Total Revenue</b>	<b>2,089,322</b>	<b>1,986,418</b>	<b>2,027,299</b>	<b>2,349,000</b>
<b>Expenses</b>				
Personnel & Benefits	727,455	634,048	634,048	757,626
Operations	528,096	741,487	726,356	763,224
Capital	-	781,215	884,683	280,500
Other Financing Uses	342,709	-	-	-
<b>Total Expenses</b>	<b>1,598,260</b>	<b>2,156,750</b>	<b>2,245,087</b>	<b>1,801,350</b>
<b>Expenses by Function</b>				
Public Works	1,248,430	1,967,806	2,056,143	1,595,239
Miscellaneous	349,831	1,500	1,500	1,500
Other Financing Uses	-	187,444	187,444	204,611
<b>Total Expenses</b>	<b>1,598,260</b>	<b>2,156,750</b>	<b>2,245,087</b>	<b>1,801,350</b>
<b>Working Capital</b>				
Beginning Working Capital	2,121,038	2,145,207	2,145,207	1,927,419
Revenue	2,089,322	1,986,418	2,027,299	2,349,000
Expenses	1,598,260	2,156,750	2,245,087	1,801,350
Other adjustments	(466,892)	-	-	-
<b>Ending Fund Balance</b>	<b>2,145,207</b>	<b>1,974,875</b>	<b>1,927,419</b>	<b>2,475,069</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>5310 - Sewer</b>				
<b>Revenues</b>				
Intergovernmental Revenue	29,348	313,000	713,000	-
Charge for Services	2,920,500	2,961,571	2,796,780	2,949,435
Miscellaneous Revenue	-	-	7,500	-
Investment Earnings	2,422	1,000	5,000	5,000
<b>Total Revenue</b>	<b>2,952,270</b>	<b>3,275,571</b>	<b>3,522,280</b>	<b>2,954,435</b>
<b>Expenses</b>				
Personnel & Benefits	650,958	750,332	696,610	831,748
Operations	729,881	941,988	871,533	1,040,601
Capital	-	1,002,035	1,340,382	384,000
Debt Service	316,312	765,612	765,612	765,476
Other Financing Uses	1,279,205	-	-	-
<b>Total Expenses</b>	<b>2,976,355</b>	<b>3,459,967</b>	<b>3,674,137</b>	<b>3,021,825</b>
<b>Expenses by Function</b>				
Public Works	1,424,540	2,442,530	2,656,700	1,981,634
Debt Service	316,312	766,012	766,012	765,876
Miscellaneous	1,235,503	1,500	1,500	1,500
Other Financing Uses	-	249,925	249,925	272,815
<b>Total Expenses</b>	<b>2,976,355</b>	<b>3,459,967</b>	<b>3,674,137</b>	<b>3,021,825</b>
<b>Working Capital</b>				
Beginning Working Capital	1,829,004	1,619,413	1,619,413	1,467,556
Revenue	2,952,270	3,275,571	3,522,280	2,954,435
Expenses	2,976,355	3,459,967	3,674,137	3,021,825
Other adjustments	(185,505)	-	-	-
<b>Ending Fund Balance</b>	<b>1,619,413</b>	<b>1,435,017</b>	<b>1,467,556</b>	<b>1,400,166</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>5410 - Solid Waste</b>				
<b>Revenues</b>				
Intergovernmental Revenue	31,690	-	-	-
Charge for Services	2,723,780	2,342,818	2,506,289	2,562,089
Investment Earnings	1,142	1,000	1,250	1,250
<b>Total Revenue</b>	<b>2,756,612</b>	<b>2,343,818</b>	<b>2,507,539</b>	<b>2,563,339</b>
<b>Expenses</b>				
Personnel & Benefits	746,940	715,191	715,191	811,095
Operations	1,481,719	1,251,621	1,193,821	1,522,155
Capital	-	412,500	177,527	493,250
Other Financing Uses	147,811	-	-	-
<b>Total Expenses</b>	<b>2,376,470</b>	<b>2,379,312</b>	<b>2,086,539</b>	<b>2,826,500</b>
<b>Expenses by Function</b>				
Public Works	2,214,539	2,156,177	1,863,404	2,584,844
Miscellaneous	161,931	1,500	1,500	1,500
Other Financing Uses	-	221,635	221,635	240,156
<b>Total Expenses</b>	<b>2,376,470</b>	<b>2,379,312</b>	<b>2,086,539</b>	<b>2,826,500</b>
<b>Working Capital</b>				
Beginning Working Capital	476,674	859,837	859,837	1,280,837
Revenue	2,756,612	2,343,818	2,507,539	2,563,339
Expenses	2,376,470	2,379,312	2,086,539	2,826,500
Other adjustments	3,021	-	-	-
<b>Ending Fund Balance</b>	<b>859,837</b>	<b>824,343</b>	<b>1,280,837</b>	<b>1,017,676</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>5510 - Ambulance</b>				
<b>Revenues</b>				
Taxes & Assessments	34,253	37,193	37,385	39,735
Intergovernmental Revenue	136,191	264,954	337,106	332,521
Charge for Services	2,256,404	2,136,400	2,188,961	2,235,947
Miscellaneous Revenue	6,340	-	-	-
Investment Earnings	763	500	1,750	1,500
Other Financing Sources	-	-	30,000	-
<b>Total Revenue</b>	<b>2,433,951</b>	<b>2,439,047</b>	<b>2,595,202</b>	<b>2,609,703</b>
<b>Expenses</b>				
Personnel & Benefits	1,386,482	1,518,945	1,446,294	1,689,177
Operations	350,395	442,752	457,402	492,666
Capital	-	190,000	393,840	292,500
Other Financing Uses	118,057	-	-	-
<b>Total Expenses</b>	<b>1,854,934</b>	<b>2,151,697</b>	<b>2,297,536</b>	<b>2,474,343</b>
<b>Expenses by Function</b>				
Public Safety	1,711,178	2,001,742	2,147,420	2,309,154
Miscellaneous	143,756	-	161	1,500
Other Financing Uses	-	149,955	149,955	163,689
<b>Total Expenses</b>	<b>1,854,934</b>	<b>2,151,697</b>	<b>2,297,536</b>	<b>2,474,343</b>
<b>Working Capital</b>				
Beginning Working Capital	903,120	1,562,404	1,562,404	1,860,070
Revenue	2,433,951	2,439,047	2,595,202	2,609,703
Expenses	1,854,934	2,151,697	2,297,536	2,474,343
Other adjustments	80,268	-	-	-
<b>Ending Fund Balance</b>	<b>1,562,404</b>	<b>1,849,754</b>	<b>1,860,070</b>	<b>1,995,430</b>

<b>FUND</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>8010 - Perpetual Cemetery</b>				
<b>Revenues</b>				
Charge for Services	2,900	2,500	5,300	2,000
Investment Earnings	225	1,500	1,500	2,500
<b>Total Revenue</b>	<b>3,125</b>	<b>4,000</b>	<b>6,800</b>	<b>4,500</b>
<b>Expenditures</b>				
Other Financing Uses	225	1,500	1,500	2,500
<b>Total Expenditures</b>	<b>225</b>	<b>1,500</b>	<b>1,500</b>	<b>2,500</b>
<b>Expenditures by Function</b>				
Other Financing Uses	225	1,500	1,500	2,500
<b>Total Expenditures</b>	<b>225</b>	<b>1,500</b>	<b>1,500</b>	<b>2,500</b>
<b>Fund Balance</b>				
Beginning Fund Balance	249,734	252,634	252,634	257,934
Revenue	3,125	4,000	6,800	4,500
Expenditures	225	1,500	1,500	2,500
<b>Ending Fund Balance</b>	<b>252,634</b>	<b>255,134</b>	<b>257,934</b>	<b>259,934</b>

# City of Livingston



*Incorporated 1889*

**City of Livingston**  
**Outstanding Debt**  
*As of June 30, 2023*

Fund	Purchase/Reason	Origination Date	Maturity Date	Original Amount	Outstanding Principal
<b>General Obligation Debt - Subject to debt capacity limit (MCA 7-7-4201)</b>					
1000	Airport Loan Funding	12/16/14	02/28/24	\$ 9,625.00	\$ 1,925.00
2500	2029 SMD Intercap - Equipment	01/11/19	02/15/24	219,269.35	50,954.72
2500	2022 SMD Intercap - Equipment	02/11/22	02/15/32	300,000.00	272,168.23
3002	2016 Fire Truck	09/29/16	07/01/36	750,000.00	520,000.00
1000	Dispatch Remodel	04/13/17	02/15/27	75,000.00	31,913.43
				<u>\$ 1,353,894.35</u>	<u>\$ 876,961.38</u>
<b>Amount outstanding as a percent of total capacity</b>					2.77%
<b>Tax assessed market value</b>					1,267,569,710
<b>2.5% of total</b>					31,689,242.75
<b>Available Capacity</b>					<u><u><b>30,812,281.37</b></u></u>
<b>Other Debt - Not subject to debt capacity limit (MCA 7-7-4201)</b>					
2310	Downtown CIP Phase III & IV	01/11/19	01/01/29	\$ 2,015,000.00	\$ 1,510,000.00
3200	West End TID-Water	11/21/05	07/01/25	676,472.00	95,000.00
3200	West End TID-Sewer	11/21/05	07/01/25	333,353.00	48,000.00
3550	SID 179-Sewer	11/21/05	07/01/25	158,580.00	23,000.00
3550	SID 179-Water	11/21/05	07/01/25	322,088.00	41,000.00
3600	SID 181-Regional Sewer	06/01/23	07/01/43	849,932.78	849,932.78
5310	Sewer Stimulus SRF	03/01/10	01/01/30	359,300.00	130,000.00
5310	USDA-RD WRF Note	02/01/18	02/01/58	5,000,000.00	4,472,386.66
5310	Waste Water Treatment Plant SRF	02/01/18	01/01/48	6,500,000.00	5,642,000.00
5310	Waste Water Treatment Plant SRF	09/19/18	07/01/40	4,840,000.00	3,752,000.00
				<u>\$ 21,054,725.78</u>	<u>\$ 16,563,319.44</u>
<b>TOTAL DEBT</b>				<u><u>\$ 22,408,620.13</u></u>	<u><u>\$ 17,440,280.82</u></u>

# City of Livingston



*Incorporated 1889*

## MUNICIPAL FISCAL YEAR 2023-2024

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A compilation of statutory references detailing important dates and deadlines in the city's fiscal year, including dates concerning budgets, assessments, elections and general operations.

**Caveat:** A local government official may not make a disbursement or expenditure or incur an obligation in excess of the total appropriations for a fund group.

A local government official who makes a disbursement or expenditure or incurs an obligation in excess of the total fund appropriation is liable personally. The subsequent claims approval process may not be considered as the making of a disbursement or expenditure or as incurring an obligation and does not otherwise limit or mitigate the local government official's personal liability. (Mont. Code Ann. § 7-6-4005.)

All accounts and demands against a city must be presented within one (1) year from the date it was accrued and any claim or demand not so presented is forever barred and the commission has no authority to allow any account or demand. (Mont. Code Ann. § 7-6-4301.)

Utility rate increases require notices be mailed, at least seven (7) days and not more than thirty (30) days prior to the rate hearing, to all customers and consumer counsel containing an estimate of the increase, as well as a publishing note. (Mont. Code Ann. § 69-7-111.)

July 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**July 1<sup>st</sup>** - Fiscal year begins. (Mont. Code Ann. § 7-6-610)

A municipality may receive and expend money between **July 1** and the date of the adoption of final budget. (Mont. Code Ann. § 7-6-4025.)

**July 7<sup>th</sup>** - On or before the 7<sup>th</sup> of July each year, the city treasurer or clerk is to give written notice to every property owner to which sewer or water services were provided prior to July 1 of sewer/water arrearage amount, including penalty and interest and that unless paid within thirty (30) days of notice, the amount will be levied as a tax. The notice must state that the city may collect past-due assessments by suit, including interest and penalties as a debt owing the city. (Mont. Code Ann. § 7-13-4309.) At the time the annual tax levy is certified to the County, the city shall certify and file

with the Department of Revenue a list of all lots, giving the legal description of each lot, to the owners of which notices of arrearage in payments were given and which remain unpaid, stating the amount of the arrearage with penalty and interest which the Department of Revenue shall insert the amount as a tax against each lot.

**July 10<sup>th</sup>** - Upon request of the City, the Department of Revenue shall provide an estimate of the total taxable value within the city by the 2<sup>nd</sup> Monday in July. (Mont. Code Ann. § 15-10-202).

**July 14<sup>th</sup>** - Ballot issues must be filed with the Secretary of State by the third Friday of the fourth month prior to the election at which they are voted on. (Mont. Code Ann. § 13-27-104.)

Notice of preliminary budget must be given pursuant to Mont. Code Ann. § 7-6-4021. The notice must specify that the budget has been completed, is open to inspection, and give the date, time and place of a public hearing for taxpayers to appear and be heard on the budget. (Mont. Code Ann. § 7-1-4127.) The notice is to be published twice in a local newspaper at least six (6) days apart. The July publication date would apply only if the Department of Revenue certifies the total taxable value of properties in the City prior to August 1.

August 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**August 7<sup>th</sup>** - By the first Monday in August, the Department of Revenue shall certify to the City the total taxable value within the City. (Mont. Code Ann. § 15-10-202.)

**August 6<sup>th</sup>** - To avoid tax levy, all sewer/water arrearages must be paid. See July 7<sup>th</sup> for more information. (Mont. Code Ann. § 7-13-4309.)

Immediately after the second Monday in August, the city treasurer is to certify to the Department of Revenue all special assessments and taxes levied and assessed. The certification is to occur at the same time the copy of the resolution determining the annual levy for general taxes is certified to County. (Mont. Code Ann. § 7-12-4181.)

**August 14<sup>th</sup>** - No later than the second Monday in August, the City Commission shall estimate the cost of maintenance in street maintenance districts and shall pass and finally adopt a resolution specifying the district assessment option and levying and assessing all the property within the district. (Mont. Code Ann. § 7-12-4425.) Thereafter, the City shall publish notice of hearing stating that the resolution levying a special assessment to defray the cost of maintenance is on file and subject to inspection. The notice shall be published once and state the time and place at which objections to final adoption of resolution will be heard. The time for the hearing shall be not less than five (5) days after publication of the notice. (Mont. Code Ann. § 7-12-4426.) At the hearing, the City Commission may adopt a resolution modifying such assessments in whole or in part. (Mont. Code Ann. § 7-12-4427(1).) A copy of the resolution to modify shall be delivered to the financial officer and the assessments shall be placed upon the tax roll. (Mont. Code Ann. § 7-12-4427(2).)

**August 25<sup>th</sup>** - At least seventy-five (75) days prior to the general election, the Secretary of State shall certify to the election administrator the candidates and ballot issues that are to appear on the ballot. The election administrator shall then cause official ballots to be prepared. (Mont. Code Ann. § 13-12-201.)

**Budget/Levy Notes:** Montana Code Annotated §15-10-420 allows the City to impose mills sufficient to generate the amount of property taxes actually assessed in the prior year, plus one-half (1/2) of the average rate of inflation for the prior three (3) years. The maximum number of mills a governmental entity may impose is established by calculating the number of mills required to generate the amount of property tax actually assessed in the City in the prior year based on the current year taxable value, less the current year's value of newly taxable property, plus one-half (1/2) of the average rates of inflation for the prior three (3) years.

The final budget resolution may authorize the governing body or the chief executive to transfer appropriations between items within the same fund. (Mont. Code Ann. §7-6-4031.) The final approved budget becomes effective on July 1 of the fiscal year. (Mont. Code Ann. §7-6-4030(4).)

Authorization to exceed the maximum mill requires an election (§7-6-4431) as provided by § 15-10-425 to be held in conjunction with a primary or general election.

Ambulance mill levy subject to §15-10-420 is authorized pursuant to §7-34-102 to defray the costs incurred in providing ambulance service.

Subject to §15-10-420 the city may levy a tax to fund parks, swimming pools, skating rinks, playgrounds, civic centers, youth centers, and museums in addition to the levy for general municipal or administrative purposes. (§7-16-4105 MCA)

At the time the annual tax levy is certified to the county clerk, the City shall certify and file with Department of Revenue a list of all lots or parcels, giving the legal description, to the owners of which notices of sewer or water arrearages were given and remain unpaid and stating the amount of the arrearage, including penalty and interest. The department of revenue shall insert the amount as a tax against the lot or parcel. (§7-13-4309(2))

September 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

**September 7<sup>th</sup>** - Final Budget must be completely approved and adopted by resolution by the later of the first Thursday after the first Tuesday in September or within 30 calendar days of receiving the certified taxable values from the Department of Revenue. (Mont. Code Ann. § 7-6-4024(3)).

**September 7<sup>th</sup>** - On or before the first Thursday after the first Tuesday in September, or within thirty (30) calendar days after receiving certified taxable values, the City Commission shall fix the tax levy at levels that will balance the budgets. Each levy must be made in the manner provided in Montana Code Annotated § 15-10-201; i.e. the levy must be in mills, tenths and hundredths of mills. (Mont.

Code Ann. § 7-6-4036)

**September 11<sup>th</sup>** - By the second Monday in September or within 30 calendar days after receiving certified taxable values, the Clerk and Recorder shall notify the Department of Revenue of the number of mills needed to be levied for each taxing jurisdiction in the County. (§ 15-10-305 MCA) and shall add all fees or assessments to be levied against a piece of property.

**September 12<sup>th</sup>** - If the City is required to hold an annual general election and opts for a November general election, a primary election, if required, shall be held on the Tuesday following the second Monday in September in odd numbered years. (Mont. Code Ann. § 13-1-104 and 107.) **Note:** A general election for a city which holds annual elections may be held in conjunction with the school election which is held on the first Monday in May. (Mont. Code Ann. § 13-1-104(4).) The city is required to pay the cost of primary election in even-numbered years. (Mont. Code Ann. § 13-1-107(3).)

October 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

**October 1<sup>st</sup>** - No later than October 1<sup>st</sup> or 60 days after receipt of taxable values from the Department of Revenue, the finance officer shall forward a complete copy of the final budget together with tax levies to the Department of Administration. (Mont. Code Ann. § 7-6-4003.)

**October 2<sup>nd</sup>** - Before the first Monday in October, the City Commission shall pass and adopt a resolution levying an assessment and tax against each lot for sidewalks, curbs and gutters which have been ordered installed pursuant to Montana Code Annotated § 7-14-4109. The assessment may be spread over a period of time not to exceed twenty (20) years. (Mont. Code Ann. § 7-14-4110.)

**October 2<sup>nd</sup>** – Pursuant to Montana Code Annotated § 7-12-4328, before the first Monday in October, the City Commission shall estimate the cost of maintaining lights and furnishing electrical current in the light maintenance districts. The City Commission shall also determine the amount to be assessed against property in the light maintenance districts and shall pass and finally adopt a resolution levying and assessing each property in the districts with an amount equal to the proportion of the cost of maintenance and electrical current. A notice signed by the clerk stating that the resolution levying the assessment is on file and subject to inspection for a period of five (5) days shall be published at least once. Such notice shall state the time and place at which objections to the final adoption of such resolution shall be heard by the City Commission. The time for such hearing shall not be less than five (5) days after the publication of notice. At the time of the hearing, the City Commission shall meet and hear all such objections and may modify such resolution in whole or in part. A copy of such resolution as finally adopted, certified by the clerk, must be delivered within two (2) days to the city treasurer. (Mont. Code Ann. §§ 7-12-4329, 4330, 4332, 4333 MCA.)

**October 9<sup>th</sup>** - By the second Monday the Department of Revenue shall complete the computation of taxes, fees, and assessments to be levied against property in the city and shall notify the County Treasurer and County Clerk and Recorder. (Mont. Code Ann. § 15-10-305(2).)

November 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

**November 7<sup>th</sup>** – In even numbered years, the general election is held on the first Tuesday after the first Monday in November for federal, state, and county officials. (Mont. Code Ann. § 13-1-104.)

If a municipality desires to exceed the maximum number of mills authorized by law, it is required to have an election on either primary or general election day. (Mont. Code Ann. §§ 7-6-4431 and 15-10-425.)

**November 30<sup>th</sup>** - First ½ of taxes are due. (Mont. Code Ann. § 15-16-101 and 102.)

**December 31<sup>st</sup>** - Annual Financial Reports are due to the Department of Administration.

December 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January 2024						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**January 1<sup>st</sup>** – The Department of Revenue may not be required to levy or compute a tax for any new taxing jurisdiction created or for any change in an existing jurisdiction unless formally notified by January 1 of the year in which the taxes are to be levied. (Mont. Code Ann. § 15-10-321.)

**January 1<sup>st</sup>** – Local governments are permitted to create special districts. A special district is a unit of local government authorized to perform a single or limited number of functions. (§ 7-11-1002(3)(a)) Within sixty (60) days after the creation of a special district, or by January 1 of the effective tax year, whichever occurs first, the

governing body shall provide to the Department of Revenue a legal description of the district, a map of the district's boundaries, list of taxpayers or owners of real property, and a copy of the resolution establishing the special district. (§ 7-11-1014.)

**General Assessment Day:** Between January 1 and the first Monday in August, the Department of Revenue shall ascertain the names of all taxable inhabitants and assess all property subject to taxation. (Mont. Code Ann. § 15-8-201.)

**January 1<sup>st</sup>** - The terms of all elected officers commence on the first Monday in January. (Mont. Code Ann. § 7-4-4107.)

Declarations for nomination are to be filed no sooner than one hundred forty-five (145) days and no later than forty-five (45) days before the primary election in even numbered years. (Mont. Code Ann. § 13-10-201.)

**February 16<sup>th</sup>** - Ballot issues must be filed with the Secretary of State by 5:00 p.m. on the third Friday of the fourth month prior to the election at which they are voted on. (Mont. Code Ann. § 13-27-104.)

February 2024						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March 2024						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**March 10<sup>th</sup>** - In even numbered years, eighty-five (85) to seventy-five (75) days prior to primary election (first Monday in June), the Secretary of State is to certify primary candidates and issues to the election administrator. (Mont. Code Ann. § 13-10-208(1).) Sixty-seven (67) to sixty-two (62) days prior to the primary, the election administrator certifies ballot and has ballots prepared. (Mont. Code Ann. § 13-10-208(2).)

One hundred thirty-five (135) to seventy-five (75) days prior to the primary, declarations for nomination are to be filed with the Secretary of State. (Mont. Code Ann. § 13-10-201.) Check with election administrator.

May 2024						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**May 7<sup>th</sup>** - On the first regular meeting of May, the City Commission shall appoint one member of Police Commission to be appointed annually for a 3-year term. (Mont. Code Ann. § 7-32-4152.)

**May 7<sup>th</sup>** – The first Tuesday after the first Monday (School Election Day) is the alternative general election day for Cities which hold annual elections. (Mont. Code Ann. § 13-1-104(4).)

**May 31<sup>st</sup>** – Second ½ of taxes are due. (Mont. Code Ann. §§ 15-16-101 and 102.)

**June 30<sup>th</sup>** - Fiscal year ends. (Mont. Code Ann. § 7-6-610.)

June 2024						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

# City of Livingston



*Incorporated 1889*



## 2023 Certified Taxable Valuation Information

(15-10-202, MCA)

Park County

CITY OF LIVINGSTON

Certified values are now available online at [property.mt.gov/cov](http://property.mt.gov/cov)

1. 2023 Total Market Value <sup>1</sup> .....	\$	1,858,142,554
2. 2023 Total Taxable Value <sup>2</sup> .....	\$	28,047,015
3. 2023 Taxable Value of Newly Taxable Property.....	\$	492,944
4. 2023 Taxable Value less Incremental Taxable Value <sup>3</sup> .....	\$	25,554,500
5. 2023 Taxable Value of Net and Gross Proceeds <sup>4</sup> (Class 1 and Class 2).....	\$	-

### 6. TIF Districts

Tax Increment District Name	Current Taxable Value <sup>2</sup>	Base Taxable Value	Incremental Value
WEST END INDUSTRIAL	456,994	128	456,866
LIVINGSTON URBAN REN	3,639,922	1,604,273	2,035,649

Total Incremental Value \$ 2,492,515

Preparer Maureen Ruggles

Date 8/7/2023

<sup>1</sup>Market value does not include class 1 and class 2 value

<sup>2</sup>Taxable value is calculated after abatements have been applied

<sup>3</sup>This value is the taxable value less total incremental value of all tax increment financing districts

<sup>4</sup>The taxable value of class 1 and class 2 is included in the taxable value totals

### For Information Purposes Only

2023 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

### Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/07/2023, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/11/2023, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

# Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or \_\_\_\_\_ Fund

FYE June 30, 2024

Entity Name: CITY OF LIVINGSTON

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> (from Prior Year's form Line 17)	\$ 2,873,612	\$ 2,873,612
(2)	Add: Current year inflation adjustment @ 2.46%		\$ 70,691
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)	\$ -	\$ -
(4)	Adjusted ad valorem tax revenue		\$ 2,944,303
= (1) + (2) + (3)			
	<b>ENTERING TAXABLE VALUES</b>		
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 28,047,015	\$ 28,047.015
(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 (enter as negative)	\$ (2,492,515)	\$ (2,492.515)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 25,554.500
= (5) + (6)			
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (492,944)	\$ (492.944)
(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 (enter as negative)		\$ -
(10)	Adjusted Taxable value per mill		\$ 25,061.556
= (7) + (8) + (9)			
(11)	CURRENT YEAR calculated mill levy		117.48
= (4) / (10)			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 3,002,143
= (7) x (11)			
	<b>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</b>		
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00	0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		117.48
= (11) + (13)			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 3,002,143
= (7) x (14)			
	<b>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</b>		
(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.)		0.00
(17)	Total ad valorem tax revenue actually assessed in current year		\$ -
= (7) x (16)			
	<b>RECAPITULATION OF ACTUAL:</b>		
(18)	Ad valorem tax revenue actually assessed		\$ -
= (10) x (16)			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ -
(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		\$ -
= (18) + (19) + (20)			
(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.)		117.48
= (14) - (16)			

# Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2024

Entity Name: CITY OF LIVINGSTON

Step A: Input in Yellow Cells		Fiscal Year	<u>Line 1</u> : BASE Year = Total <u>Actual</u> Annual Employer Contribution for Group Benefits in BASE Year  <u>Line #2</u> : BUDGET Year: Total Annual Employer Contribution For Group Benefits for <u>Eligible Workers Employed</u> on July 1st	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made (1) or Will Make (2) Employer Contributions to Group Benefits for on July 1st
(1)	BASE Year	2000	\$174,754.00	\$260.05	56
(2)	Budgeting For	2024	\$887,484.00	\$1,212.41	61
(3)	Increase from BASE Year (Decreases will be reported as zero)			\$952.36	5

Step B:		Fiscal Year	2024
		2023	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund	\$28,047,015.00	

Step C:		(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
Calculation of:			
(5) BASE Contribution			
(6) Increase in Employer Contribution from BASE Year			
		\$190,357.04	\$697,126.96

Step D: Must be deposited into Fund 2372		Fund #2372 Permissive Medical Levy			
Transition clause per L2009 SB 491, Section 4, has expired.		Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Value Per Mill	Fund 2372 Total Generated Tax Revenue
(7)	Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2024	24.86	\$28,047.02	\$697,126.96

During the 2023 Legislative Session, SB 332 was passed. The legislation requires governments to provide information in their budget comparing the current year property tax to the prior year on residential property with a market value of \$100,000, \$300,000, and \$600,000. The information for the City of Livingston is presented in the following table.

	<u>23-24</u>	<u>22-23</u>
Mill Value (excludes TIF's)	25,554.50	18,607.86
General Levy	117.48	154.43
Permissive and Voted Mills	<u>28.61</u>	<u>30.97</u>
Total Mills	146.09	185.40
Total Revenue	3,733,256.91	3,449,896.87
Tax on a residence valued at:		
\$100,000	197.22	250.29
\$300,000	591.66	750.87
\$600,000	1,183.33	1,501.74