

Town of West Yellowstone

Fiscal Year 2013-14 Budget Message

August 2013

General Trends

The Town's FY13-14 General Fund budget reflects a 30% increase in revenue, due primarily to increases in resort tax revenue. The General Fund also shows an 11% increase in operational costs, due primarily to the costs to equip and furnish the new Town Hall and because capital equipment purchased by departments assigned to the general fund is now accounted for in a capital line item within the department's general fund budget. The Town continues to set aside funds for future projects to repave streets.

Personnel and Staffing

The Town continues to employ approximately 32.5 Full Time Equivalents (FTE) in all departments. The annual cost of living increase required by collective bargaining agreements has increased by approximately 2.6%. In addition, the cost of health insurance premiums has increased by 2.5% and the Town's contribution to the Montana Public Employees Retirement System has increased by 1.0% to 8.07%. This is the first year that the Town must pay the full wage for a police officer hired three years ago and funded, until this fiscal year, by a COPS Hiring Recovery Program grant.

The Town has settled all lawsuits pending and begins FY13-14 litigation free.

Utilities and Infrastructure

The Town's water and sewer funds enjoy healthy fund and or capital project balances. Projects slated for FY13-14 include completing the water meter replacement program, capturing additional spring flow at the water source, installing a septage dump station at the sewage treatment plant, and installing additional monitoring wells in preparation for installing additional infiltration ponds.

Revenue, Resort Tax Bonds and Capital Improvement Planning

Yellowstone National Park continues to experience a high visitation rate, therefore, the Town projects resort tax revenue to increase modestly for FY13-14. Summer resort tax revenues are expected to remain strong especially in light of a slowly recovering national economy even though fuel prices remain high.

The Town's mill value increased slightly, from \$5,174 last year to \$5,190. The number of mills levied also increased from 62.56 to 63.82, providing a small increase in revenue generated by property taxes. Town property owners continue to reap the benefit of lower property taxes provided by the collection of resort taxes. As seen on the Table 1 on the next page, West Yellowstone property owners enjoy a lower city tax levy than in other near-by cities.

An operating transfer out of this fund into the General Fund provides the bulk of the funding for the Town's General Fund activities, and helps to keep taxes levied on property owners within the Town to a minimum.

Table 1. Mill Levy Comparison

City/Town	2010 Population	FY2013 Mills
Livingston	7,044	219.41
Bozeman	37,280	166.75
Belgrade	7,389	158.54
Whitefish *	6,357	120.40
West Yellowstone *	1,271	89.45

* Resort tax community

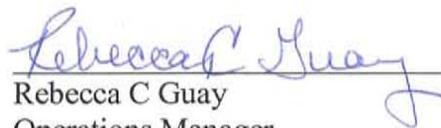
The Town has completed construction on the Town Hall building and will begin moving into it in early September this year. The Town fully funded the cost of the Town Hall without using State or Federal monies by issuing a \$1.6 million bond from the Resort Tax Fund.

FY13-2014 is the year for the projects, including constructing and equipment storage barn, continuing to replace windows in the historic Union Pacific Dining Lodge (UPDL), cleanup and repairs to the generator building at the UPDL repairs to the railroad water tower roof, and the construction of a picnic pavilion. The Town is also focusing on a master planning effort for Pioneer Park with the relocation of the ice rink to this location. The Town will undertake a major project to improve drainage in interior parkways, pave the parking lot at the Dispatch Center and new Town Hall, and replace/install sections of sidewalk throughout the community. The Town continues to pursue the acquisition of up to 80 acres of Forest Service land adjacent to the Town, and hopes significant progress will be made on this important issue in this fiscal year.

In Conclusion

The Town of West Yellowstone is working steadily to address the needs of the community. With its market based salary structure the Town expects to continue to recruit and retain high quality employees. Infrastructure and public safety facilities are being upgraded with funding mechanisms that have been established in the last several years. Despite difficult economic times at the national level, West Yellowstone's level of revenue collection has been remarkably stable. We continue to expect sufficient revenue to provide the high level of services expected by the community while tightly controlling expenditures to assure those services are furnished in the most cost effective manner possible.

Respectfully,



 Rebecca C Guay
 Operations Manager

TOWN OF WEST YELLOWSTONE
Cash Reserve Worksheet
For the Year: 2013 - 2014

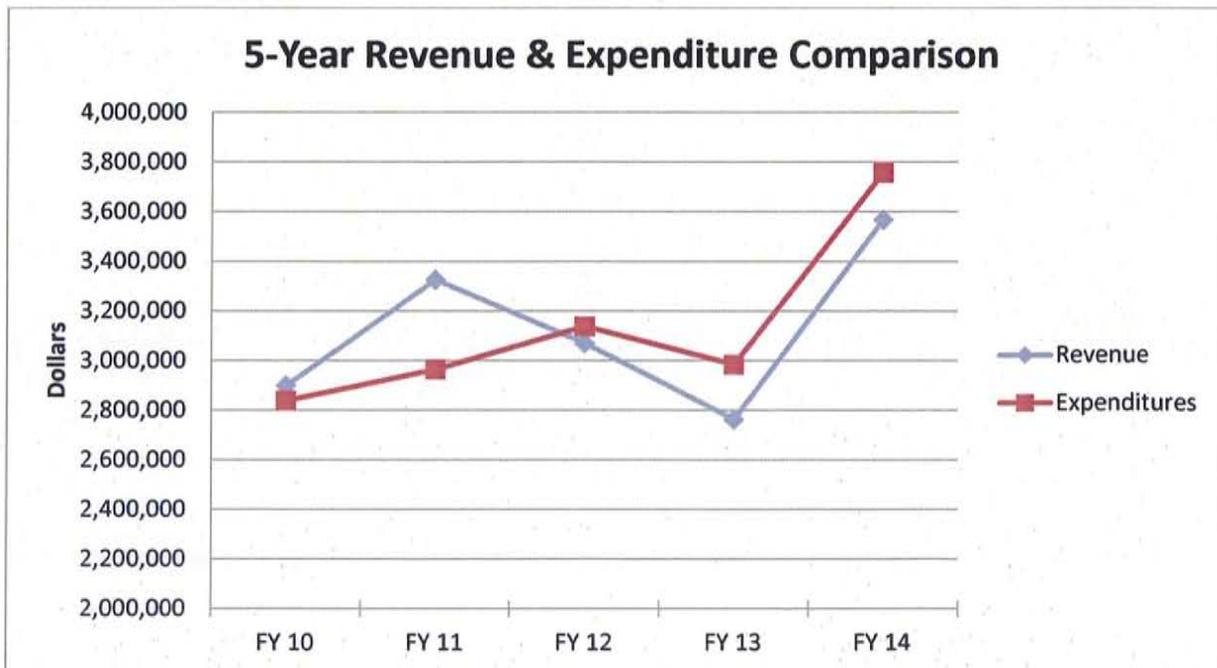
Fund	Cash Available	Proposed Revenues	Proposed Expenditures	AP/AR Outstanding	Cash Remaining	% of Exp.
1000 General Fund	804,295.10	3,567,262.00	3,757,775.00	94,733.45	519,048.65	13.81%
2100 Local Option Taxation-Resort	475,328.61	3,495,309.00	4,022,426.00	-136,500.00	84,711.61	2.11%
2101 Marketing & Promotions (MAP)	59,118.23	65,000.00	100,000.00	0.00	24,118.23	24.12%
2102 TBID (Tourism Business	33,687.64	285,000.00	285,000.00	0.00	33,687.64	11.82%
2111 Off Street Parking	69,441.64	0.00	69,000.00	0.00	441.64	0.64%
2210 Parks & Recreation	12,286.36	0.00	0.00	11,849.00	437.36	%
2211 Parks/Rec Donations - Teen	585.54	0.00	585.00	0.00	0.54	0.09%
2212 Parks - Volleyball Court	3,881.02	0.00	3,880.00	0.00	1.02	0.03%
2213 Community Garden	298.83	500.00	240.00	25.00	533.83	222.43%
2214 Smoking Waters Day Camp	0.00	4,634.00	4,134.00	0.00	500.00	12.09%
2220 Library	19,291.59	140,916.00	147,993.00	0.00	12,214.59	8.25%
2240 Cemetery	14,742.31	510.00	6,250.00	0.00	9,002.31	144.04%
2390 Drug Forfeiture	35,092.69	0.00	7,500.00	5,000.00	22,592.69	301.24%
2392 CDBG-Local Source	77,124.07	2,100.00	0.00	-21,258.14	100,482.21	%
2701 Cemetery Perpetual Care	38,010.57	400.00	3,000.00	0.00	35,410.57	***.***%
2820 Gas Tax Apportionment	74,797.37	30,078.00	48,520.00	0.00	56,355.37	116.15%
2850 911 Emergency	50,186.23	90,910.00	138,861.00	0.00	2,235.23	1.61%
2917 Crime Victims Assistance	18,352.67	0.00	0.00	0.00	18,352.67	%
2956 Community Transportation	0.00	4,342.00	4,342.00	0.00	0.00	%
3050 GO Bond	127,931.38	154,000.00	131,483.00	0.00	150,448.38	114.42%
4000 Capital Projects/Equipment	30,143.36	184,500.00	204,500.00	0.00	10,143.36	4.96%
4005 Town Office	36,734.28	0.00	36,733.00	0.00	1.28	%
4060 Public Works Equipment	237.52	7,520.00	0.00	0.00	7,757.52	%
4061 Water Fund Capital	165,433.31	57,077.00	0.00	0.00	222,510.31	%
4062 Sewer Fund Capital	199,682.17	70,322.00	0.00	0.00	270,004.17	%
4070 Parkway Construction/Mtn	316,938.92	510.00	316,500.00	0.00	948.92	0.30%
4075 Street Construction	320,725.61	125,400.00	0.00	0.00	446,125.61	%
4401 Save American Treasurers	11,978.45	0.00	0.00	0.00	11,978.45	%
5210 Water Operating Fund	340,286.62	207,070.00	544,683.00	-6,605.79	9,279.41	1.70%
5310 Sewer Operating Fund	597,439.48	368,280.00	421,329.00	-21,777.38	566,167.86	134.38%
7010 Social Services/Help Fund	23,440.75	9,000.00	6,500.00	0.00	25,940.75	399.09%
7469 City Court - Judge Brandis	7,399.15	0.00	0.00	7,399.15	0.00	%
Totals	3,964,891.47	8,870,640.00	10,261,234.00	-67,134.71	2,641,432.18	

1000 - General Fund

The General Fund is used to account for all assets and liabilities of the Town except those particularly assigned for other purposes in another more specialized fund. It is the Town's primary operating fund. Major functions supported by the General Fund include Town administration, public safety services, street maintenance, parks and recreation, and social services.

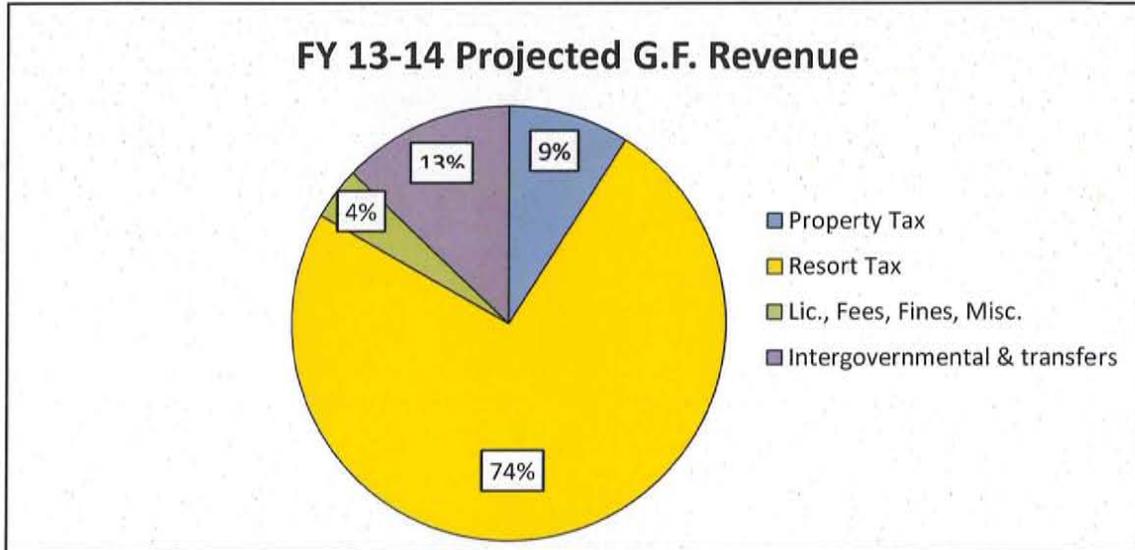
Resources Available June 30, 2013:	\$ 781,452
Projected Revenue 13-14	\$3,567,262 - \$93,474 (payable) = \$3,473,788
Projected Expenditures 13-14:	\$3,757,275
Unassigned Fund Balance:	\$ 497,965

As shown in the graph below, there is an uptick in general fund expenditures planned for FY 14 which is attributed primarily to moving and equipment/furnishing costs associated with the new Town Hall. In addition, capital equipment purchased by departments assigned to the general fund is now accounted for in a capital line item within the department's general fund budget. For instance, the purchase of a new police vehicle is shown in the police department budget in the general fund, rather than in a separate capital purchasing fund. In this way, the public may more easily assess the true costs associated with providing certain types of municipal services.



General Fund Revenue

General Fund revenue is largely derived from resort taxes, the three percent (3%) tax levied on certain goods and services sold within the Town Limits. Only 10% of the General Fund revenue is generated by property taxes, indicating that the majority of the costs associated with providing services and infrastructure to the Town's many visitors are actually being paid for by the visitor's themselves. The Town is proud to provide residents and visitors services and amenities typically found only in much more populous jurisdictions.

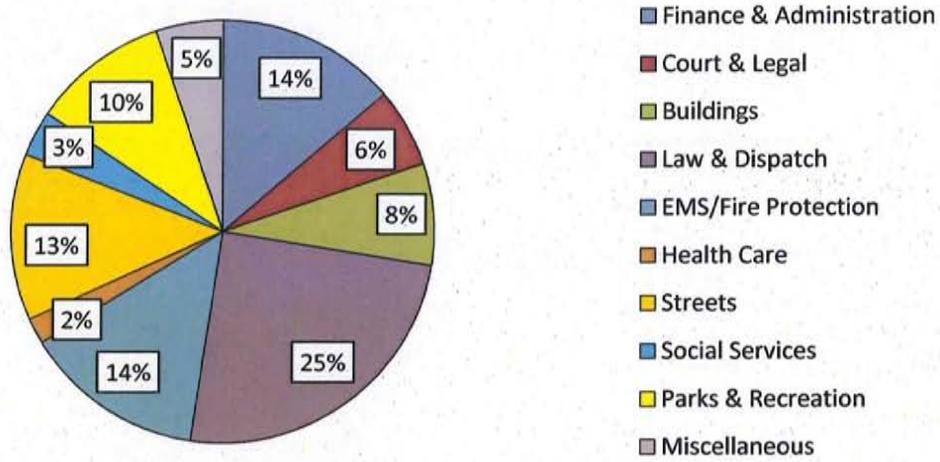


General Fund Expenditures

Expenditures from the General Fund are shown on the chart below. In order to maintain adequate levels of unassigned fund balance to mitigate current and future risks (revenue shortfalls, unanticipated expenditures) that Town Council adopted Resolution 582 setting forth the Town's Fund Balance Policy. The Policy states, "the Town Council will fully fund an unassigned fund balance in the General Fund that is equal to the average monthly General Fund expenditure for the previous fiscal year." In FY 12-13, the average monthly General Fund expenditure was \$248,685. The unassigned fund balance in the FY 13-14 budget is \$497,965—two months of average expenditures—in compliance with both Resolution 582 and the Government Finance Officers Association (GFOA) recommendations.

The largest category of General Fund expenditures are related to public safety. 39% of the General Fund budget pays for police, dispatch, fire, and emergency medical services, followed by 14% for finance and administration, 13% for streets (maintenance, plowing, etc.), 10% for parks and recreation, 8% to maintain Town buildings, 6% for the Town Court, 5% for social services and health care, and 5% for everything else. This year, the Town has increased its subsidy from \$25,000 to up to \$75,000 to help ensure that quality, affordable health care services remain available in West Yellowstone.

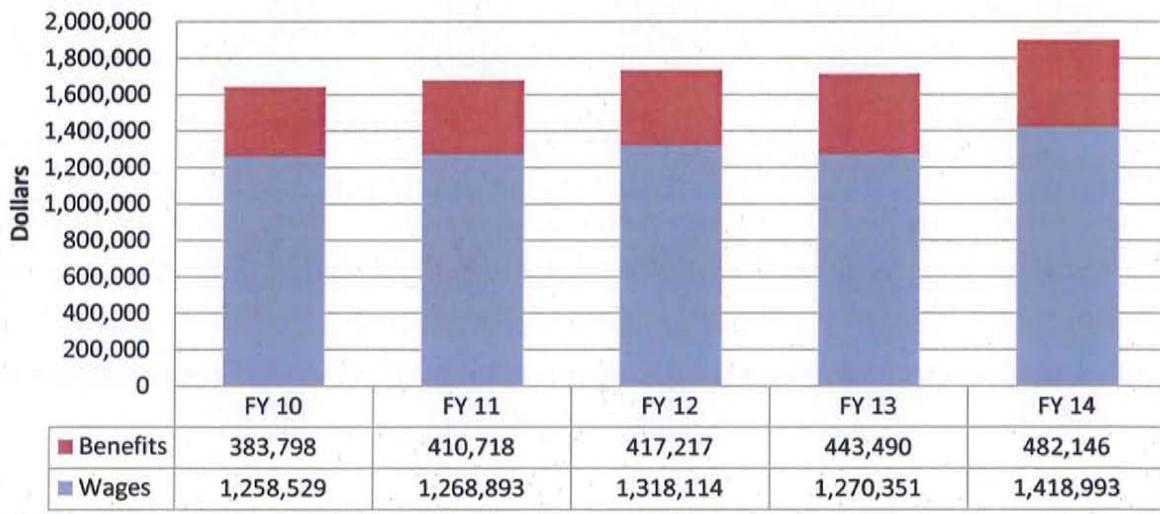
FY 2013-2014 GF Expenditures



Personnel-Related Expenditures

Wages and benefits for 26.35 full-time equivalents (FTE) are paid from the General Fund. No increase in FTE is proposed for FY 13-14. Wages and benefits account for 51% of General Fund expenditures. Employees represented by the Montana Public Employees Association (MPEA) received a 2.5% cost of living adjustment (COLA) this year. Health insurance premiums also increased by 2.5%. Wages and benefit costs have increased gradually over the last five year, as shown in the chart below.

5-Year Wage & Benefit Comparison



The table below shows the FY 13-14 expenditure budgets for accounts in the General Fund, along with the number of FTE assigned to that account. Specific budgets highlights are described below.

Table 1. FY 13-14 General Fund Expenditure Budget by Account

Fund Number(s)	Name	FY 13-14 Expenditures	FTE
1000-410100	Legislative Services (Council)	\$65,651	0
1000-410210	Administration	117,175	1.00
1000-410360	Municipal Court	121,531	1.50
1000-410510, 410530, 410600	Finance	263,628	2.50
1000-411000, 411040	Planning & Engineering Services	68,198	0
1000-411100	Legal Services (City Attorney)	104,500	0
1000-411250-250 to 258	Buildings	293,766	0
1000-420100, 420110	Law Enforcement	551,346	6.00
1000-420160	Communications - Dispatch	364,213	6.00
1000-420230	Care & Custody of Prisoners	14,000	0
1000-420400	Fire Protection	517,716	0
1000-420471	Rescue-EMS	2,000	0
1000-420531	Building Inspections	43,354	0.35
1000-430200	Road & Street Services	425,401	2.75
1000-430235, 430262, 430263	Storm Drains, Sidewalks, Street Lights	51,500	0
1000-440600	Animal Control	1,300	0
1000-450135	Social Services	130,599	2.00
1000-490520	Debt Service	13,315	0
1000-510300	Other Unallocated Costs	64,575	0
1000-510330	Comprehensive Liability Insurance	55,482	0
1000-510370	Clinic Risk Share	75,000	0
1000-521000	Transfer to Library/Enterprise Funds	52,424	0
TOTAL GENERAL FUND		3,757,275	26.35

1. **Legislative Services:** Contains \$15,000 for the WYF Bus, \$4,000 for fireworks and expenditures for employee appreciation and Town Hall ribbon cutting.
2. **Administration:** Budget is 106% of FY 12-13 due to salary increase for Operations Manager.
3. **Municipal Court:** This budget includes an additional \$7,000 to purchase furniture and fixtures for the new building that are required by the Court. This budget also contains \$8000 for jury fees in case a jury trial(s) is required.

4. **Finance, Auditing and Elections:** The Finance budget is similar to last year, but the auditing budget includes an additional \$3,500 for a full audit of the municipal court. The elections budget contains \$2,000 to conduct a mail ballot election for City Council seats.
5. **Planning and Research Services:** This budget contains \$15,698 for the reader board sign reimbursement program, \$5,000 for planning board expenses and \$40,000 for the "Yellow Book" appraisal of the 80 acres the Town hopes to purchase from the USFS.
6. **Legal Services (City Attorney):** This budget has been decreased by \$50,000 since there are currently no pending lawsuits involving the Town.
7. **Buildings:** These budgets include the following:

Table 2. Building Budgets

Building	Total Budget	Notes
New Town Hall	\$137,500	Furniture, fixtures, landscaping, operating expenses.
Clinic	\$2,500	Install ADA compliant door.
UPDL	\$73,990	Includes \$50,000 for Firehole Room windows.
Parks Building	\$9,500	Utilities for parks bldg. and town shop.
Emergency Services Bldg.	\$4,826	Will be moving to new Town Hall in September.
Povah Center	\$19,600	Includes cost to purchase keyless entry system.
Trailhead Bldg.	\$600	
Chamber Bldg.	\$7,300	Includes \$5,000 in cleaning/restroom supplies.
Dispatch Center	\$37,950	Includes \$22,500 to pave parking lot.

8. **Law Enforcement & LE Administration:** This budget includes \$35,000 for the purchase of a new police vehicle.
9. **Communications – Dispatch:** Wages will be partially funded by a transferring up to \$40,000 into the General Fund from Fund 2850 – 911 Emergency.
10. **Care of Prisoners:** This budget is increased this year in order to purchase surveillance equipment, a freezer, a microwave and testing equipment.
11. **Fire Protection:** The contribution to Hebgen Basin Fire District has increased by \$18,966 over last year to \$517,716.
12. **Building Inspection:** This budget includes 25% of the Public Services Superintendent's (PSS) wage and benefits and 10% of the Deputy PSS's. Expenditures in this budget are offset by fees charged for building inspection services.

13. **Roads & Streets, Sidewalks**: This budget includes the Town's share of a new water truck, funded primarily from the State Air Pollution Control program. The Sidewalks budget continues the annual \$25,000 appropriation to repair sidewalks throughout Town.

14. **Social & Economic General Assistance**: Expenditures are similar to previous years.

15. **Parks & Participant Recreation**: This budget allocates \$2,000 for planning for the relocation of the ice rink into Pioneer Park, \$8,000 to move the rink, \$2,250 to install native plant garden at the Rendezvous Trailhead building, \$2,200 for mutt mitt stations, and \$6,000 for an air compressor.

16. **Other Unallocated Costs**: This fund covers vacation and sick leave payments for separated employees.

17. **Risk Share**: This budget includes \$75,000 for the health clinic risk share.

18. **Interfund Transfers Out to Other Funds**: This budget allocates fund transfers OUT of the General Fund and into the Library Fund in the amount of \$52,424. This contribution is in addition to the Library's statutory 7 mill allotment.

TOWN OF WEST YELLOWSTONE
Revenue Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

1000 General Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
310000 Property Taxes										
311010 REAL PROPERTY TAX	291,051	293,747	328,386	300,254	321,671	93%	304,838	-37,142	267,696	83%
Expect 10% less in receipts. 338638-33800=304838. Then eliminate the 7 mills (7 X 5306=37142) that will go directly into the library from property tax that we receive. round to nearest 1,000										
311020 Personal Property Tax	8,762	11,556	11,290	7,915	11,290	70%	9,000		9,000	79%
312000 Penalties and Interest on	5,747	3,334	3,946	2,849	3,000	95%	3,000		3,000	100%
314140 Local Option Tax-.4%	41,806	45,313	42,561	44,214	40,000	111%	42,000		42,000	105%
Group:	347,366	353,950	386,183	355,232	375,961	94%	358,838	-37,142	321,696	85%
320000 Licenses and Permits										
322020 Business Licenses	33,430	31,787	35,594	49,883	31,000	161%	33,000		33,000	106%
322051 Special Event & Expo	1,975	900	1,025	2,525	1,000	253%	1,000		1,000	100%
322060 Franchise Fees (Cable TV)	5,956	6,319	4,787	4,784	4,200	114%	4,200		4,200	100%
323011 Building Permits	14,921	15,957	4,656	9,869	4,500	219%	5,000		5,000	111%
323012 Moving Permits	150	100	50		50	0%	50		50	100%
323030 Animal License	325	305	285	240	250	96%	250		250	100%
323031 Kennel License				50	0	***%	50		50	*****%
Group:	56,757	55,368	46,397	67,351	41,000	164%	43,550	0	43,550	106%
330000 Intergovernmental Revenues										
331021 Law Enforcement Block		58,282	58,658	58,206	57,594	101%	14,686	-2,291	12,395	21%
This revenue is the last of the grant that we receive for police officer we added three years ago. This position is now required to be filled for 1 year after the grant and is unfunded.										
331022 Police Equipment Grant	4,040	1,287			360	0%			0	0%
334121 Grant Award-Fire Dept	1,175				0	0%			0	0%
335025 State Allocation -Human	3,167	4,750	3,800	3,800	3,800	100%	3,800		3,800	100%
335110 Live Card Game Table	300	300	750	1,203	300	401%	500		500	166%
335120 Gambling Machine Permits	8,375	8,650	7,525	5,850	7,900	74%	6,000		6,000	75%
335230 HB124 Entitlement Share	231,594	242,036	242,036	248,785	248,785	100%	248,000	9,492	257,492	103%
337000 Local Grants		53,280	46,720		0	0%			0	0%
Group:	248,651	368,585	359,489	317,844	318,739	100%	272,986	7,201	280,187	87%
340000 Charges for Services										
341070 Planning & Zoning fees	300	825		450	0	***%			0	0%
342011 Sheriff's Fees	1,200	1,200		1,000	900	111%	1,000		1,000	111%
342012 Board of Prisoners	1,300	400	740	425	200	213%	200		200	100%
342013 Fees for Dispatch	900		1,200	2,400	1,200	200%	1,200		1,200	100%
342016 Reimb Dispatch-Law	1,500	1,500	1,500	1,500	1,500	100%	1,500		1,500	100%
342017 Catering Fee	35	245	350	665	100	665%	350		350	350%
342018 Vehicle Impound fee	25	200			50	0%			0	0%
342040 Fire Dept. Charges	82,346	14,100	14,100	14,100	14,100	100%	2,350		2,350	16%
expect to only pay for 2 months of utilities in ESB building										
342050 Ambulance Services	-39	-13	-5		0	0%			0	0%
343111 Hwy Street Light-MDOH	2,230	3,020	3,122	2,917	3,000	97%	2,900		2,900	96%

TOWN OF WEST YELLOWSTONE
Revenue Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
1000 General Fund										
344010 Dog Impound Fees				100	0	***%			0	0%
346050 Recreation Fees	5,452	8,937	9,082	8,196	8,000	102%	8,000		8,000	100%
346051 Summer Recreation Fees	19,025	17,560	23,335	21,924	19,000	115%	18,000		18,000	94%
Group:	114,274	47,974	53,424	53,677	48,050	112%	35,500	0	35,500	73%
350000 Fines and Forfeitures										
351030 City Court	23,535	20,610		28,118	20,000	141%	20,000		20,000	100%
351031 Restitution	-100	2,166	561	965	500	193%			0	0%
351032 Misdemeanor Fees	3,825	4,905		2,685	2,000	134%	4,000		4,000	200%
351035 Court Costs					500	0%	100		100	20%
351037 Administrative Fee-Court	654	1,190	355	585	0	***%			0	0%
Group:	27,914	28,871	916	32,353	23,000	141%	24,100	0	24,100	104%
360000 Miscellaneous Revenues										
361000 Rents/Leases	10,517	7,245	6,583	17,075	6,000	285%	10,000		10,000	166%
361200 Povah Center Rent	4,105	3,415	2,955	1,225	2,500	49%	2,000		2,000	80%
362000 Refunds & Reimbursement	28,534	6,696	24,498	8,056	6,000	134%	10,000		10,000	166%
We know we will receive \$ from insurance co. for reimburse on city shed, and 2008 Ford truck										
363000 Special Assessments	6,713	8,317	8,234	8,304	8,100	103%	7,000		7,000	86%
TBID receipts										
365002 Arbor Foundation Grant	300		300		300	0%	300		300	100%
365020 Private grants	900		3,116	3,836	3,586	107%			0	0%
previously this line was used for the summer rec grants and these have now been moved to their own special revenue fund. (2214)										
367000 SALE of Junk or Salvage	121	38	3,352	16,555	10,000	166%	1,000		1,000	10%
367010 Sale of Machinery &	50				0	0%			0	0%
Group:	51,240	25,711	49,038	55,051	36,486	151%	30,300	0	30,300	83%
370000 Interest										
371010 Interest-Money Market			115	224	500	45%	250		250	50%
371020 Interest Earned	2,028	2,223	10,922	4,142	7,500	55%	3,500		3,500	46%
371050 STIP Program	4,048	3,489	2,655	2,022	2,000	101%	2,000		2,000	100%
Group:	6,076	5,712	13,692	6,388	10,000	64%	5,750	0	5,750	57%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	115,000	113,000	125,000	127,000	127,000	100%	137,000		137,000	107%
This number represents 5% of previous FY receipts of RT (RT + Map Fund rev.)										
383001 Transfer In Special	1,711,000	1,711,000	1,505,000	1,694,181	1,694,181	100%	1,700,000	949,179	2,649,179	156%
383004 Transfer In-General Fund	215,000	169,000	135,000		0	0%			0	0%
383006 Transfer In-RT for GF	4,880	62,700	348,902		0	0%			0	0%
383100 Transfer In		374,129	41,272	75,000	75,000	100%	40,000		40,000	53%
911 funds can be used to support wages of dispatchers										
383200 Transfer In		10,000	5,354	481	0	***%			0	0%
Use this for Drug Officer OT covered by Drug Fund (2390)										

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TOWN OF WEST YELLOWSTONE
Revenue Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

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1000 General Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
Group:	2,045,880	2,439,829	2,160,528	1,896,662	1,896,181	100%	1,877,000	949,179	2,826,179	149%
Fund:	2,898,158	3,326,000	3,069,667	2,784,558	2,749,417	101%	2,648,024	919,238	3,567,262	129%
Grand Total:	2,898,158	3,326,000	3,069,667	2,784,558	2,749,417		2,648,024	919,238	3,567,262	

TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
1000 General Fund											
410100 Legislative Services											
110	Salaries and Wages	15,802	19,492	23,715	27,324	27,324	100%	28,000		28,000	102%
	4 council members + Mayor										
130	Employee Benefits	9,515	4,673	2,563		0	0%			0	0%
140	Employer Contributions	1,316	1,708	2,016	2,488	2,248	111%	2,301	50	2,351	105%
	add Admin Fee for Wagner										
212	Small Items of Equipment			5,867	355	500	71%	500		500	100%
220	Operating Supplies	3,363	2,821	4,749	4,746	4,000	119%	9,750		9,750	244%
	Open house for Town Hall (750), Employee appreciation (4000) regularly budgeted										
	annual amount (5000)										
311	Postage, Box Rent, etc.			38		50	0%	50		50	100%
335	Membership & Registration			495	715	1,000	72%	1,000		1,000	100%
370	Travel	7,069	5,858	4,400	4,188	5,500	76%	5,000		5,000	91%
870	Miscellaneous	14,000	14,000	14,600	19,500	19,500	100%	19,000		19,000	97%
	15K WY Foundation Bus, 4K fireworks, no request for Sakespeare this year.										
	Account:	51,065	48,552	58,443	59,316	60,122	99%	65,601	50	65,651	109%
410210 Administration											
110	Salaries and Wages	65,344	67,882	42,355	75,000	75,000	100%	80,325		80,325	107%
	Operations Manager										
140	Employer Contributions	13,249	13,655	10,398	22,001	22,142	99%	23,900		23,900	108%
212	Small Items of Equipment	1,222			1,208	1,800	67%	500		500	28%
220	Operating Supplies	173	631	163	316	500	63%	500		500	100%
327	Advertising	5,251	2,820	7,139	5,015	4,000	125%	5,000		5,000	125%
333	Subscriptions to Newspape	496	204	528	182	0	***%	200		200	****%
335	Membership & Registration	353	381	546	385	600	64%	500		500	83%
345	Telephone & Telegraph	308		37	377	500	75%	500		500	100%
351	Medical, Dental, Veterina	4,050	955	609	285	1,100	26%	1,000		1,000	91%
356	Consultant's Services		828	75		0	0%			0	0%
361	Repair and Maintenance, M	37	435	1,705	1,095	1,000	110%	1,000		1,000	100%
370	Travel	845	1,083	1,274	967	1,300	74%	1,250		1,250	96%
870	Miscellaneous	2,875	3,000	2,500	1,159	2,500	46%	2,500		2,500	100%
	Account:	94,203	91,874	67,329	107,990	110,442	98%	117,175	0	117,175	106%
410360 City/Municipal Court											
110	Salaries and Wages	61,749	61,320	67,388	69,789	70,190	99%	72,106		72,106	103%
	Judge and Full time Court clerk										
140	Employer Contributions	22,220	18,696	20,410	21,269	21,366	100%	22,525		22,525	105%
212	Small Items of Equipment				1,200	0	***%	1,200		1,200	****%
215	Books	539		453	303	1,000	30%	1,750		1,750	175%
	MCA in 2013										
220	Operating Supplies	3,898	415	683	921	1,000	92%	1,500		1,500	150%
	with move										
311	Postage, Box Rent, etc.	679	448	403	466	500	93%	600		600	120%
321	Printing, Forms, etc.	171	270	556	507	600	85%	700		700	117%
333	Subscriptions to Newspape	405		390		400	0%	400		400	100%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
335	Membership & Registration	510	850	1,085	470	1,100	43%	1,100		1,100	100%
345	Telephone & Telegraph	990	1,204	1,119	1,173	1,250	94%	1,250		1,250	100%
363	Repair Office Machines,Of	56		311	343	500	69%	500		500	100%
364	Office Furniture/Equipmen furniture - this may move to the new Town Hall account line					0	0%	7,000		7,000	*****
370	Travel Billings & Whitefish	1,704	1,772	1,704	1,667	2,800	60%	2,800		2,800	100%
394	Jury and Witness Fees/Pub	25	70		1,120	8,000	14%	8,000		8,000	100%
870	Miscellaneous	168				100	0%	100		100	100%
	Account:	93,114	85,045	94,502	99,228	108,806	91%	121,531	0	121,531	112%
410510	Finance Administration										
110	Salaries and Wages Finance Director, Town Clerk and 1/2 Deputy Town clerk, 10 hours OT for 2 clerks	122,999	130,077	141,316	145,012	148,069	98%	150,557		150,557	102%
140	Employer Contributions	48,010	45,406	49,016	52,923	58,339	91%	59,221		59,221	102%
212	Small Items of Equipment added add'l funds for small office purchases in anticipation of the new office space. Included in this is the potential safe purchase	2,379	1,112			500	0%	1,000		1,000	200%
216	Computer supplies liz' computer is dying		914	529	1,229	1,500	82%	1,500		1,500	100%
220	Operating Supplies this year we are due for a prepaid envelope purchase	3,804	3,482	3,308	2,621	3,500	75%	3,500		3,500	100%
311	Postage, Box Rent, etc. purchase 3 boxes of prepaid envelopes	1,287	1,556	2,219	1,118	2,200	51%	1,900		1,900	86%
335	Membership & Registration MMCTFOA registration (750), MMCTFOA dues (150), IIMC (285) MLCT (300), APT (140), one notary renewal (25.00) Liz pursuing her MMC (400)	522	560	600	592	2,325	25%	2,725		2,725	117%
345	Telephone & Telegraph less at the new building?	4,343	3,637	3,430	3,699	4,000	92%	4,000		4,000	100%
356	Consultant's Services webhosting (795), Website design (1000), website maintenance (200), software maintenance fees (6895), online backup fees (480) - more because of all the dept.'s?, IT services (300)	7,664	7,471	10,103	9,551	10,702	89%	10,000	75	10,075	94%
363	Repair Office Machines,Of	35	190		253	700	36%	700		700	100%
364	Office Furniture/Equipmen expect to make some purchases for new offices					0	0%	1,000		1,000	*****
370	Travel MMCTFOA, MLCT District meeting, day-seminar options. didn't go to APT conference	5,150	3,356	6,194	1,368	1,500	91%	4,000	-1,000	3,000	200%
380	Training Tuition/Registra				1,838	2,500	74%	1,700		1,700	68%
390	Other Purchased Services codification, scanning minute books, annual webhosting of municipal code	2,375	740	1,314	698	1,500	47%	1,200		1,200	80%
520	Premiums on Surety Bonds	1,092	1,000	1,092	1,000	1,100	91%	1,100		1,100	100%
630	Paying Agent Fees (Bank C	399	80	102	90	200	45%	200		200	100%
870	Miscellaneous	95	47	39	69	250	28%	250		250	100%
	Account:	200,154	199,628	219,262	222,061	238,885	93%	244,553	-925	243,628	102%

TOWN OF WEST YELLOWSTONE
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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
345	Telephone & Telegraph 3/12 expenditure for year			4,225	4,175	4,500	93%	696	792	1,488	33%
366	Buildings	206				0	0%			0	0%
	Account:	10,777	10,496	13,721	14,996	17,662	85%	3,128	1,698	4,826	27%
411255	Community Center										
220	Operating Supplies	1,050	810	978	218	1,100	20%	1,000		1,000	91%
340	Utility Services	162	324	558	762	600	127%	800		800	133%
341	Electric	2,671	2,841	2,854	2,433	3,000	81%	3,000		3,000	100%
344	Natural Gas/propane	4,282	4,269	3,897	4,471	4,000	112%	4,500		4,500	113%
345	Telephone & Telegraph	2,030	2,615	2,490	2,666	2,500	107%	2,700		2,700	108%
350	Professional Services fire supression, elevator fees	897		3,275	1,950	2,600	75%	2,600		2,600	100%
366	Buildings surveillance and a door, keyless entry system. Estimate only until verification from James	1,906	3,375	1,386	2,336	4,150	56%	5,000		5,000	120%
	Account:	12,998	14,234	15,438	14,836	17,950	83%	19,600	0	19,600	109%
411256	Trailhead Facility										
220	Operating Supplies tracking supplies	594	341	148		0	0%	300		300	*****
366	Buildings					300	0%	300		300	100%
	Account:	594	341	148		300	0%	600	0	600	200%
411257	Chamber Building										
220	Operating Supplies We are going to start tracking the cost of supplies for the chamber/visitor's center	208	635	348	32	500	6%	5,000		5,000	1000%
340	Utility Services	65	368	546	723	500	145%	800		800	160%
365	Grounds & Grounds Improve			19,318		0	0%			0	0%
534	Garbage Receptacle lease We are counting on the dump trailers being built to curb these costs. Added 300 for tipping fees	1,641	856	2,024	1,376	2,000	69%	1,200	300	1,500	75%
	Account:	1,914	1,859	22,236	2,131	3,000	71%	7,000	300	7,300	243%
411258	Police/Dispatch Center										
340	Utility Services			296	308	550	56%	550		550	100%
341	Electric			3,109	3,089	3,100	100%	3,500		3,500	113%
344	Natural Gas/propane			200	249	500	50%	500		500	100%
366	Buildings refrigerator (200); parts and labor for new vanity sink in womens's room (800); plumbing in Jail (2000);cabinets (1600);parking lot lighting/installation (1300); fire supression See Fund #2850 for other items			954	2,670	4,600	58%	8,000		8,000	174%
534	Garbage Receptacle lease			2,470	2,546	2,900	88%	2,900		2,900	100%
931	Roads, Streets & Parking for parking lot at dispatch center					0	0%	25,000	-2,500	22,500	*****
	Account:			7,029	8,862	11,650	76%	40,450	-2,500	37,950	326%

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		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
420100	Law Enforcement Services										
110	Salaries and Wages	230,883	252,783	257,500	254,434	268,089	95%	265,936		265,936	99%
	1 police officer @ journeyman, 1 police officer @apprentice, 1 SRO @ journeyman, 1 Drug Officer @ journeyman, 1 Seargent @ Journeyman + 75 hours OT each										
140	Employer Contributions	89,349	104,207	101,751	87,358	107,287	81%	85,447		85,447	80%
212	Small Items of Equipment				400	3,000	13%	5,800	-2,000	3,800	127%
	1 laptop computer in cars or a radar (1000); new car camera (2800)										
216	Computer supplies					1,200	0%	1,200		1,200	100%
	software for laptops										
220	Operating Supplies	3,387	4,941	4,838	2,496	5,500	45%	5,000		5,000	91%
	didn't purchase chairs last year?										
224	Janitorial Supplies	36				0	0%			0	0%
226	Clothing and Uniforms	5,443	705	1,123	1,449	2,500	58%	3,400		3,400	136%
	quarter master system to include 2 bulletproof vests										
231	Gas, Oil, Diesel Fuel, Gr	13,079	17,296	17,020	20,091	18,000	112%	18,000		18,000	100%
239	Tires, Tubes, etc.	942	680	533	1,844	2,200	84%	2,000		2,000	91%
	1 set for the 2011 Ford Expedition and one for the 2008 (Crown Vic)										
317	Vehicle Tow-in Services	3,700	200		45	5,000	1%	5,000		5,000	100%
	residential trailer removal										
321	Printing, Forms, etc.		349			250	0%	250		250	100%
335	Membership & Registration	327	403	202	142	300	47%	400		400	133%
340	Utility Services	81	162			0	0%			0	0%
357	Other Professional Serv	1,440		540	3,615	675	536%	750		750	111%
	Dr. Watson/ evals										
361	Repair and Maintenance, M	5,270	1,688	3,019	2,184	4,000	55%	4,000		4,000	100%
362	Radio Repair	20	543	82	4,196	4,300	98%	1,000		1,000	23%
366	Buildings	402	253			0	0%			0	0%
370	Travel		3,036	4,084	3,396	2,500	136%	3,500		3,500	140%
380	Training Tuition/Registra		8,045		1,817	4,000	45%	6,000		6,000	150%
389	Training Materials			3,737	2,746	2,700	102%	3,000		3,000	111%
870	Miscellaneous	12	43	22	17	500	3%	500		500	100%
944	Transportation Equipment					0	0%	35,000		35,000	*****
	Police Car - vehicle rotation/CIP (new car #2)										
	Account:	354,371	395,334	395,430	386,230	432,001	89%	446,183	-2,000	444,183	103%
420110	Law Enforcement Administration										
110	Salaries and Wages	68,435	64,072	71,412	73,911	73,911	100%	76,498		76,498	104%
	Police Chief										
140	Employer Contributions	17,101	17,212	18,994	20,017	20,017	100%	20,590		20,590	103%
212	Small Items of Equipment	10,889	5,557	6,840		1,600	0%	1,600		1,600	100%
	carryover to replace 2 guns										
220	Operating Supplies		24	10		0	0%			0	0%
311	Postage, Box Rent, etc.	96	484	154	218	200	109%	200		200	100%
331	Publication of Formal & L	305				325	0%	325	200	525	162%
	MCA plu Law Enforcement code										
333	Subscriptions to Newspape			320		0	0%			0	0%
341	Electric	2,722	3,059			0	0%			0	0%
344	Natural Gas/propane	389	479			0	0%			0	0%
345	Telephone & Telegraph	6,482	6,799	6,494	6,713	7,000	96%	7,000		7,000	100%

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		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
392	Boarding Prisoners warrant prisoners in other mt detention facilities	8				1,500	0%	1,500		1,500	100%
	Account:	7,027	4,470	5,478	7,226	11,125	65%	12,000	2,000	14,000	126%
420400	Fire Protection and Control										
110	Salaries and Wages		-51			0	0%			0	0%
220	Operating Supplies	100				0	0%			0	0%
345	Telephone & Telegraph	2,675	4,387			0	0%			0	0%
357	Other Professional Serv	450,000	450,000	476,100	498,720	498,715	100%	517,716		517,716	104%
	Account:	452,775	454,336	476,100	498,720	498,715	100%	517,716	0	517,716	104%
420450	Fire Code Inspection										
215	Books	877				0	0%			0	0%
220	Operating Supplies	140				0	0%			0	0%
380	Training Tuition/Registra	798				0	0%			0	0%
	Account:	1,815				0	***%	0	0	0	0%
420471	Rescue-EMS										
110	Salaries and Wages	20,994	-152			0	0%			0	0%
140	Employer Contributions	2,839				0	0%			0	0%
357	Other Professional Serv	3,715	-9	253	1,465	300	488%	2,000		2,000	667%
	This is for commissions we would pay to the collections agency										
	Account:	27,548	-161	253	1,465	300	488%	2,000	0	2,000	667%
420531	Building Inspections										
110	Salaries and Wages 25% of PSS, and 10% of DPSS+ 15 hrs OT	65,540	65,347	40,667	25,358	21,346	119%	22,925		22,925	107%
140	Employer Contributions	27,272	26,178	16,575	10,407	8,675	120%	9,229		9,229	106%
212	Small Items of Equipment	-1,533			9	200	5%	500		500	250%
215	Books	302	81	340		500	0%	500		500	100%
220	Operating Supplies	836	586	328	761	500	152%	600		600	120%
226	Clothing and Uniforms James' uniform	298	302		152	300	51%	300		300	100%
231	Gas, Oil, Diesel Fuel, Gr	200	74	267		0	0%			0	0%
311	Postage, Box Rent, etc.	45	47	45		0	0%			0	0%
335	Membership & Registration	270	175	2,765		250	0%	250		250	100%
344	Natural Gas/propane	606	583	764	919	600	153%	850		850	142%
345	Telephone & Telegraph James' cell phone	2,289	2,793	2,749	723	800	90%	700		700	88%
356	Consultant's Services Set aside for when the state my require an audit of our new building inspector program	75		38		1,000	0%	1,000		1,000	100%
370	Travel	2,203	879	3,763	3,314	3,000	110%	3,500		3,500	117%
380	Training Tuition/Registra					2,000	0%	2,000		2,000	100%
540	Special Assessments This line is for the building Education program for which we are billed annually by the Dept. of Labor in the amount of .5% of the fiscal year's revenues in building permits.					0	0%	500		500	*****
870	Miscellaneous	112	75	241		500	0%	500		500	100%
	Account:	98,515	97,120	68,542	41,643	39,671	105%	43,354	0	43,354	109%

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		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
430200	Road & Street Services										
110	Salaries and Wages	56,052	77,475	81,663	116,872	130,431	90%	153,832		153,832	118%
	(1)Equip. Opr. (Austin) @ Master + 150 hrs. OT; (1) Facilities Tech @ Journeyman+1.00/hr for certification + 150 hrs. OT; 155 hrs of OT from Sewer and Water fund										
140	Employer Contributions	29,315	40,021	43,533	60,124	64,530	93%	67,339		67,339	104%
220	Operating Supplies	16,706	17,410	15,578	20,136	17,500	115%	20,000		20,000	114%
226	Clothing and Uniforms	992	405	189	230	600	38%	600		600	100%
	Austin, Holtzen										
231	Gas, Oil, Diesel Fuel, Gr	14,060	37,271	34,800	41,953	40,000	105%	49,000		49,000	123%
	I bumped this in anticipation of elevated gas prices. lg										
239	Tires, Tubes, etc.	3,119	1,263	7,874	290	3,000	10%	13,000		13,000	433%
	Grader Tires										
240	Other Repair & Maintenance				12,255	13,300	92%	3,000		3,000	23%
243	Traffic Signal Supplies	3,909	1,405	145	2,993	6,000	50%	1,500		1,500	25%
311	Postage, Box Rent, etc.	46	8			0	0%			0	0%
341	Electric	2,820	2,861	3,573	2,827	3,500	81%	3,500		3,500	100%
344	Natural Gas/propane	3,838	4,287	3,937	4,863	4,000	122%	4,900		4,900	123%
345	Telephone & Telegraph	4,674	3,480	4,126	6,538	4,850	135%	5,000		5,000	103%
351	Medical, Dental, Veterina			159	95	500	19%	500		500	100%
357	Other Professional Servic	120	696	3,272	6,504	15,000	43%	10,000	6,000	16,000	107%
	added 6K for a transmission repair										
361	Repair and Maintenance, M	21,871	28,718	33,161	1,092	0	***%			0	0%
	These expenses moved to line for object code 369										
362	Radio Repair	67			2,705	0	***%	3,000		3,000	****%
	getting rid of 4 phones										
366	Buildings	1,779		317	2,253	600	376%	1,000	8,600	9,600	1600%
	repair on city shop. This is offset by reimbursement from Insurance company										
369	Other Repair & Mtn Equipm	1,685	1,523	892	29,171	22,000	133%	30,000		30,000	136%
370	Travel	100	166	67	696	500	139%	700		700	140%
380	Training Tuition/Registra					0	0%	500		500	****%
	had no training budget last year and there are people who still need certifications such as CDL's etc. I added this after seeing that we were coding the CDL Licenses to Miscellaneous.										
398	Other contracted services		1,680	1,278	5,504	10,000	55%	1,000		1,000	10%
533	Machinery and Equipment Re	30			1,100	1,000	110%	1,000		1,000	100%
870	Miscellaneous	2,634	2,384	79	491	500	98%	500		500	100%
940	Machinery & Equipment			6,298	5,936	0	***%	23,430	17,500	40,930	****%
	our share of the water truck (23430) \$17,500 for plow attachment										
	Account:	163,817	221,053	240,941	324,628	337,811	96%	393,301	32,100	425,401	126%
430235	Storm Drainage										
357	Other Professional Servic	215	1,800	665		3,500	0%	500	500	1,000	29%
	Account:	215	1,800	665		3,500	0%	500	500	1,000	29%
430262	Sidewalks										
365	Grounds & Grounds Improve			2,335	15,129	25,000	61%	25,000		25,000	100%
	sidewalk repair all about town.										
	Account:			2,335	15,129	25,000	61%	25,000	0	25,000	100%

TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
430263	Street Lighting										
220	Operating Supplies	4,248	582	271	1,260	5,000	25%	2,500		2,500	50%
341	Electric	21,773	23,413	23,715	17,272	17,500	99%	18,000		18,000	103%
357	Other Professional Serv	4,183	1,844	6,354	3,526	5,000	71%	5,000		5,000	100%
	Account:	30,204	25,839	30,340	22,058	27,500	80%	25,500	0	25,500	93%
440600	Animal Control Services										
220	Operating Supplies	45	43	67	159	115	138%	150		150	130%
341	Electric					0	0%	1,150		1,150	*****
	This expense was previously posted under streetlights but this building has power and its own meter for power.										
345	Telephone & Telegraph	73				0	0%			0	0%
366	Buildings					200	0%			0	0%
	Account:	118	43	67	159	315	50%	1,300	0	1,300	413%
450135	Social & Economic General Assistance										
110	Salaries and Wages	63,616	71,272	89,627	94,363	94,271	100%	97,243		97,243	103%
	Social Services Director and 1 FT Soical Services Asst. @ Journeyman										
140	Employer Contributions	14,007	16,102	19,108	20,082	20,101	100%	21,656		21,656	108%
212	Small Items of Equipment	779	526	612	697	1,500	46%	1,500		1,500	100%
220	Operating Supplies	2,121	2,341	1,900	1,485	2,000	74%	2,000		2,000	100%
231	Gas, Oil, Diesel Fuel, Gr		1,425	1,077	1,583	1,700	93%	2,000		2,000	118%
311	Postage, Box Rent, etc.	315	155	89	205	200	103%	225		225	113%
321	Printing, Forms, etc.					50	0%	50		50	100%
345	Telephone & Telegraph	2,138	2,414	2,397	2,793	2,825	99%	2,825		2,825	100%
357	Other Professional Serv		394	174	62	200	31%	200		200	100%
361	Repair and Maintenance, M	328	547	407	22	600	4%	1,000		1,000	167%
363	Repair Office Machines,Of	300				300	0%	900		900	300%
370	Travel	738	757	538	546	1,000	55%	1,000		1,000	100%
	Account:	84,342	95,933	115,929	121,838	124,747	98%	130,599	0	130,599	105%
460430	Parks										
110	Salaries and Wages	47,467	55,696	70,834	77,367	102,722	75%	105,296		105,296	103%
	(2)Facilities Tech @apprentice + 150 hrs. OT Each, (2)Seasonal Laborers = 1FTE										
140	Employer Contributions	15,811	22,686	17,075	35,154	34,988	100%	40,189		40,189	115%
212	Small Items of Equipment				2,809	3,500	80%	1,500		1,500	43%
220	Operating Supplies	6,965	10,721	11,676	14,249	12,000	119%	13,000	1,000	14,000	117%
	includes new town hall - start keeping track iternally about how much we spend on each building for supplies										
221	Agriculture & Horticultur			7,469	30	2,000	2%	2,000		2,000	100%
	fertilizer										
226	Clothing and Uniforms	505	300	325	801	600	134%	600		600	100%
	Rick & Nate										
231	Gas, Oil, Diesel Fuel, Gr	1,413	1,240	1,462	1,271	2,000	64%	2,000		2,000	100%
239	Tires, Tubes, etc.		91			200	0%	200		200	100%
344	Natural Gas/propane	1,011	873	594	700	800	88%	800		800	100%
345	Telephone & Telegraph	372	751	838	888	850	104%	850		850	100%
357	Other Professional Serv	1,581	376			0	0%	3,000		3,000	*****
	planning services for DID pavillion. 2K for SJ Shepherd's planning services										

TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
361	Repair and Maintenance, M	162	182	121		500	0%	500		500	100%
365	Grounds & Grounds Improve	-410	9,466	9,406	13,886	13,000	107%	14,000	12,450	26,450	203%
	added 2250 for trailhead building native garden, 8K for moving ice rink; add 2200 for doggie poop stations										
366	Buildings	165	420	3,813	744	500	149%	800	5,600	6,400	1280%
	5600 for boiler repiar at the City shop										
369	Other Repair & Mtn Equipm	762	147	129	3,518	4,000	88%	200		200	5%
370	Travel				85	500	17%	500		500	100%
419	Other					3,880	0%			0	0%
534	Garbage Receptacle lease	10,286	11,112	8,001	5,708	1,000	571%	4,000		4,000	400%
870	Miscellaneous					200	0%	200		200	100%
930	Improvements Other than B				371	400	93%			0	0%
940	Machinery & Equipment				4,773	4,000	119%	6,500		6,500	163%
	air compressor (6,000)										
941	General Purpose Machinery					9,000	0%	18,000		18,000	200%
	carryover trailer \$\$ budgeted last year not built.Expect to purchahse them in FY 14. It is \$9,000 for each trailer.										
	Account:	86,090	114,061	131,743	162,354	196,640	83%	214,135	19,050	233,185	119%
460440	Participant Recreation										
110	Salaries and Wages	34,233	44,121	42,232	46,217	55,833	83%	57,255		57,255	103%
	Rec. coordinator=10hrs OT, Rec. Specialists= (1) FTE										
140	Employer Contributions	11,721	13,250	12,241	14,595	15,791	92%	20,147		20,147	128%
212	Small Items of Equipment					0	0%	5,000		5,000	*****
	Gymnastics equipment										
216	Computer supplies	1,240		75	118	500	24%	800		800	160%
220	Operating Supplies	6,114	4,589	1,444	2,735	6,400	43%	5,000		5,000	78%
226	Clothing and Uniforms	195			20	300	7%	300		300	100%
311	Postage, Box Rent, etc.				23	400	6%	100		100	25%
321	Printing, Forms, etc.	58	9		535	1,500	36%	200		200	13%
327	Advertising				141	500	28%	400		400	80%
335	Membership & Registration	229	275		262	500	52%	500		500	100%
	lifeguard certification renewal, other professional development										
345	Telephone & Telegraph	532	434	444	680	600	113%	700		700	117%
357	Other Professional Servic	278	1,345		43	1,500	3%	500		500	33%
	IT services and offsite backup										
370	Travel	1,838	1,468	-821		3,000	0%	1,500		1,500	50%
920	Buildings					0	0%	5,000		5,000	*****
	NEW FLOORING IN OLD TEEN CENTER.										
	Account:	56,438	65,491	55,615	65,369	86,824	75%	97,402	0	97,402	112%
460449	Other Participant Recreation Programs										
110	Salaries and Wages	11,502	5,522	12,730	11,927	15,236	78%	15,616		15,616	102%
	Recreation Counselors : 1 Sr. Counselor 2 reg. counselors@ 3/4 FTE										
140	Employer Contributions	1,721	796	1,737	1,629	2,031	80%	2,098		2,098	103%
220	Operating Supplies	2,742	1,918	743	1,434	2,000	72%	2,000		2,000	100%
226	Clothing and Uniforms	250	373	270	161	600	27%	600		600	100%
311	Postage, Box Rent, etc.		13			200	0%	100		100	50%
319	Other Transportation	4,200	4,800	5,040	5,232	5,700	92%	5,700		5,700	100%

TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
321	Printing, Forms, etc.					200	0%	100		100	50%
335	Membership & Registration					500	0%	500		500	100%
357	Other Professional Servic	478	300	490	400	500	80%	500		500	100%
361	Repair and Maintenance, M					1,000	0%			0	0%
	don't have a vehicle to maintain or repair										
370	Travel	-23		-111	-40	0	***%			0	0%
870	Miscellaneous	378				0	0%			0	0%
871	Entrance Fees	1,843	2,324	1,401	2,694	2,500	108%	2,800		2,800	112%
	Account:	23,091	16,046	22,300	23,437	30,467	77%	30,014	0	30,014	99%
490510	Debt Service-Public Safety-Fire Dept										
610	Principal	14,404	15,079			0	0%			0	0%
620	Interest	1,383	708			0	0%			0	0%
	Account:	15,787	15,787			0	***%	0	0	0	0%
490520	Debt Service-Public Works										
610	Principal	16,788	14,154	11,502	11,996	11,996	100%	12,512		12,512	104%
620	Interest	4,476	2,276	2,028	1,155	1,155	100%	803		803	70%
	Account:	21,264	16,430	13,530	13,151	13,151	100%	13,315	0	13,315	101%
510200	Judgements and Losses										
110	Salaries and Wages	170,926	127,936	105,380		0	0%			0	0%
140	Employer Contributions	13,503	8,302	6,273		0	0%			0	0%
352	Legal Services	44,000	33,734	37,621		0	0%			0	0%
620	Interest	10,074				0	0%			0	0%
740	Awards and Indemnities			40,000		0	0%			0	0%
	Account:	238,503	169,972	189,274		0	***%	0	0	0	0%
510300	Other Unallocated Costs										
110	Salaries and Wages	16,823	11,484	33,537		40,232	0%	51,660		51,660	128%
	vacation sick leave of two highest carriers of each										
140	Employer Contributions	155	1,719	5,852		9,253	0%	12,915		12,915	140%
	payroll ER contribs at 35%										
	Account:	16,978	13,203	39,389		49,485	0%	64,575	0	64,575	130%
510330	Comprehensive Liability Insurance										
512	Insurance on Vehicles & E	31,285	28,128	30,673	17,433	17,433	100%	16,537	3,000	19,537	112%
	took sewer fund expend as a percentage of Gf expend. (.12) added the water fund expend. (.15) as a percentage of GF expend and subtracted this from total premium of 22654. (16537.42) Added a deductible of \$1,000 per occurrence x 3										
513	Liability	58,735	65,147	57,126	38,899	38,245	102%	35,945		35,945	94%
	% of library fund expend. to GF expend. (2084)+ % of sewer fund expend.:GF expend. (6251) + 5 of H2O fund expend.: GF expend. (7814) and subtracted this amount from total premium to get GF share of premium (52094-16149)										
	Account:	90,020	93,275	87,799	56,332	55,678	101%	52,482	3,000	55,482	100%
510370	Risk Share - CHP										
859	Other budget requests				25,000	25,000	100%	75,000		75,000	300%
	Account:				25,000	25,000	100%	75,000	0	75,000	300%

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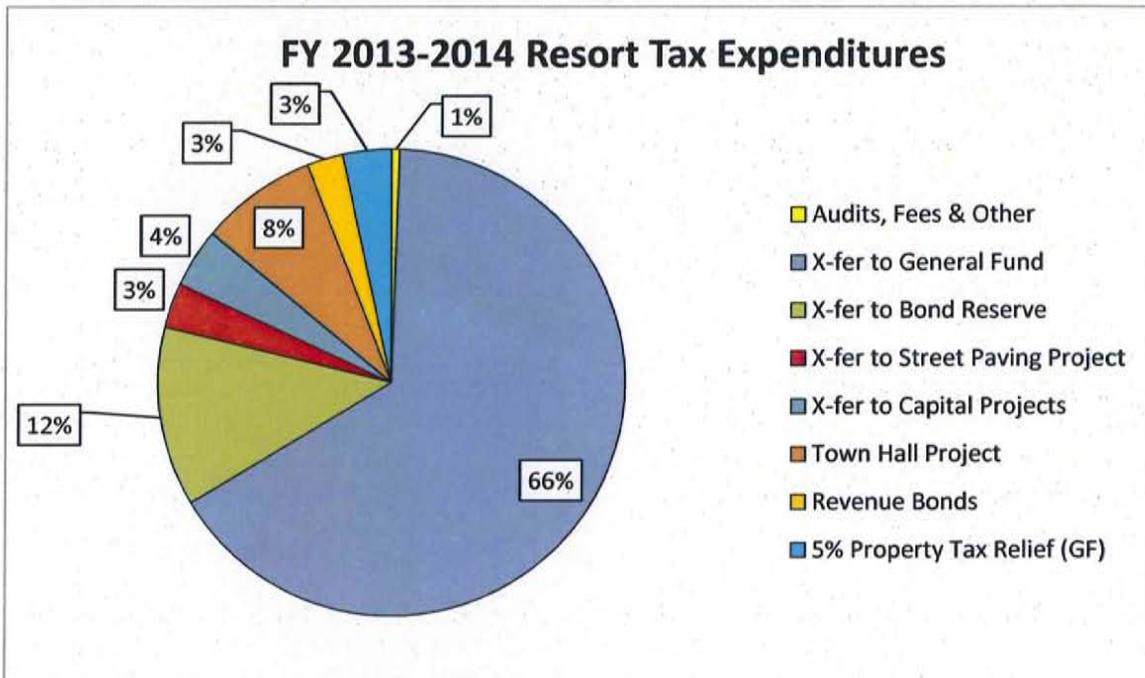
TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
						12-13	12-13	13-14	13-14	13-14	13-14
520000	Contingency										
	859 Other budget requests	7,850	545	25,000		0	0%			0	0%
	Account:	7,850	545	25,000		0	***%	0	0	0	0%
521000	Interfund Operating Transfers Out - (Specify										
	820 Transfer To Other Funds					11,680	0%			0	0%
	821 Library Transfer/Interfun	70,000	76,000	37,500	72,500	93,678	77%	52,424		52,424	56%
	gf transfer to library = Library expenditures -7 Mills (less 10% to allow for										
	only 90% collection of property tax receipts)-other library revenue										
	Account:	70,000	76,000	37,500	72,500	105,358	69%	52,424	0	52,424	50%
	Fund:	2,838,718	2,963,872	3,137,935	2,984,222	3,372,299	88%	3,703,202	54,073	3,757,275	111%
	Grand Total:	2,838,718	2,963,872	3,137,935	2,984,222	3,372,299		3,703,202	54,073	3,757,275	

2100 – Resort Tax

Resources Available June 30, 2013:	\$ 454,223
Projected Revenue 13-14	\$3,495,309 + 137,500 (receivable) = \$3,632,809
Projected Expenditures 13-14:	\$4,022,426
Unassigned Fund Balance:	\$ 64,606



Budget Notes – Resort Tax

This budget is entirely funded by the collection of the 3% resort tax levied on most goods and services provided in the Town of West Yellowstone. In November of 1985, The Town of West Yellowstone voters approved assessing a 3% tax on certain “luxury” goods and services. Resort tax revenues have allowed the Town to pave and maintain streets and other infrastructure, provide a fully staffed, professional police force and dispatch center, and provide many of the amenities enjoyed by both residents and visitors. The implementation of resort tax has also provided property tax relief to West Yellowstone property owners. As seen on the Table 1, West Yellowstone property owners enjoy a lower city tax levy than in other near-by cities.

An operating transfer out of this fund into the General Fund provides the bulk of the funding for the Town’s General Fund activities, and helps to keep taxes levied on property owners within the Town to a minimum.

Table 1. Mill Levy Comparison

City/Town	2010 Population	FY2013 Mills
Livingston	7,044	219.41
Bozeman	37,280	166.75
Belgrade	7,389	158.54
Whitefish *	6,357	120.40
West Yellowstone *	1,271	89.45

* Resort tax community

This budget also transfers funds to help purchase equipment and pay for capital projects including:

• Street Repaving Set Aside:	\$ 125,000
• Town Hall Bonds & Construction	\$ 425,547
• Equipment Storage Barn	\$ 50,000
• Water Tower Roof Repair	\$ 40,000
• Generator Building Cleanup	\$ 30,000
• Picnic Pavilion or other Com. Project	\$ 28,000
• UPDL Window Project	<u>\$ 16,500</u>
TOTAL	<u>\$ 715,047</u>

TOWN OF WEST YELLOWSTONE
Revenue Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

2100 Local Option Taxation-Resort Tax

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
310000 Property Taxes										
315100 Local Resort Tax	2,256,977	2,504,793	2,541,856	2,677,999	2,662,000	101%	3,200,000		3,200,000	120%
Group:	2,256,977	2,504,793	2,541,856	2,677,999	2,662,000	101%	3,200,000	0	3,200,000	120%
370000 Interest										
371020 Interest Earned				46	0	***%	35		35	*****%
Group:				46	0	***%	35	0	35	*****%
380000 OTHER FINANCING SOURCES										
381060 RT Bonds				1,304,726	1,600,000	82%	300,000	-4,726	295,274	18%
383000 Interfund Operating		1,255			0	0%			0	0%
Group:		1,255		1,304,726	1,600,000	82%	300,000	-4,726	295,274	18%
Fund:	2,256,977	2,506,048	2,541,856	3,982,771	4,262,000	93%	3,500,035	-4,726	3,495,309	82%

TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

2100 Local Option Taxation-Resort Tax

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
410532	Independent Audits										
353	Accounting and Auditing	8,328	11,022	11,786	153	11,500	1%	15,000	3,000	18,000	157%
	Independent RT Audits + Audit Day for businesses to receive quick review and ask questions. Usually 12 Audits/year. Add 3K for information and voluntary review with auditor.										
359	Administration Charges					2,000	0%	2,000		2,000	100%
	In case a refund is required after performing an audit.										
	Account:	8,328	11,022	11,786	153	13,500	1%	17,000	3,000	20,000	148%
410540	City Treasurer										
220	Operating Supplies				80	250	32%	250		250	100%
	RT Form										
355	Data Processing Services		4,000	3,696	709	800	89%	750		750	94%
	Sales Tax Porgram Maintenance										
356	Consultant's Services					500	0%	200		200	40%
	IT Services										
	Account:		4,000	3,696	789	1,550	51%	1,200	0	1,200	77%
411200	Facilities Administration-Buildings										
950	Construction-in-Progress				1,304,726	1,627,385	80%	325,000		325,000	20%
	remainder of Town Hall building project										
	Account:				1,304,726	1,627,385	80%	325,000	0	325,000	20%
490200	Revenue Bonds										
610	Principal					0	0%	68,650	18,410	87,060	*****
	final numbers from BOI on anticipated draws by October 19, 2013										
620	Interest					0	0%	10,045	3,442	13,487	*****
	final numbers from BOI on anticipated draws by October 19, 2013										
	Account:					0	***	78,695	21,852	100,547	*****
520000	Contingency										
820	Transfer To Other Funds	80,000				0	0%			0	0%
	Account:	80,000				0	***	0	0	0	0%
521000	Interfund Operating Transfers Out - (Specify										
820	Transfer To Other Funds	1,711,000	1,711,000	1,505,000	1,694,181	1,694,181	100%	1,700,000	949,179	2,649,179	156%
822	Transfer-Bond/Reserve Acc			348,902		500,000	0%	500,000		500,000	100%
825	Trans to Capital Proj	64,900	544,100	262,000	112,000	112,000	100%	125,000		125,000	112%
	annual transfer towards set-aside for street paving project (4075)										
826	Transfer to WYRegional Fo			22,950		0	0%			0	0%
827	Transfer	50,000	169,000	52,800	52,200	52,200	100%	90,000	74,500	164,500	315%
	transfer to capital fund (4000) for Storage Barn (50K), for water tower repair (40K) and for generator building clean-up(30K) and for add'l costs of updated bid (16.5K), pavillion project(28K)										
829	Transfer to other	57,292	63,566	198,559		0	0%			0	0%
	Account:	1,883,192	2,487,666	2,390,211	1,858,381	2,358,381	79%	2,415,000	1,023,679	3,438,679	146%

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TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

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2100 Local Option Taxation-Resort Tax

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget

521001	Transfer 5% Property Tax Relief-Gen Fund										
820	Transfer To Other Funds	115,000	113,000	125,000	127,000	127,000	100%	130,000	7,000	137,000	108%
	This figure is 5% of previous year's resort tax collections. Final numbers still being collected.										
	Account:	115,000	113,000	125,000	127,000	127,000	100%	130,000	7,000	137,000	108%

521020	Road & Street Construction -capital proj										
820	Transfer To Other Funds		9,200	310,000	82,500	82,500	100%			0	0%
	Account:		9,200	310,000	82,500	82,500	100%	0	0	0	0%

522000	Other financing sources										
825	Trans to Capital Proj	20,500		208		0	0%			0	0%
859	Other budget requests	135,000				0	0%			0	0%
	Account:	155,500		208		0	***%	0	0	0	0%

	Fund:	2,242,020	2,624,888	2,840,901	3,373,549	4,210,316	80%	2,966,895	1,055,531	4,022,426	96%

	Grand Total:	2,242,020	2,624,888	2,840,901	3,373,549	4,210,316		2,966,895	1,055,531	4,022,426	

2101 – Marketing & Promotions (MAP)

Resources Available June 30, 2013:	\$ 59,118
Projected Revenue 13-14	\$ 65,000
Projected Expenditures 13-14:	\$100,000
Unassigned Fund Balance:	\$ 24,118

Budget Notes – Marketing & Promotions: The Marketing and Promotions (MAP) fund revenue is equal to 2.5% of the resort tax collected by Town merchants and is used for the promotion of the West Yellowstone area. The Town Council appoints a citizens advisory board to approve and recommend projects to the Town Council for funding through the MAP fund.

2102 – Tourism Business Improvement District (TBID)

Resources Available June 30, 2013:	\$ 29,758
Projected Revenue 13-14	\$285,000
Projected Expenditures 13-14:	\$285,000
Unassigned Fund Balance:	\$ 29,758

Budget Notes – Tourism Business Improvement District: Funds for this budget derive from the \$1.00 per night room tax. This is a pass-through fund, with members of the TBID board having budget authority to spend these funds.

2111 – Off Street Parking

Resources Available June 30, 2013:	\$69,442
Projected Revenue 13-14	\$ 0
Projected Expenditures 13-14:	\$69,000
Unassigned Fund Balance:	\$ 442

Budget Notes – Off Street Parking: This budget may spend fund balance for parking improvements on interior parks.

2211 – Parks & Rec. Donations – Teen Center

Resources Available June 30, 2013:	\$ 585
Projected Revenue 13-14	\$ 0
Projected Expenditures 13-14:	\$ 585
Unassigned Fund Balance:	\$ 0

Budget Notes – Teen Center: This budget derives from a private donation and may only be spent on the teen center located at the Povah Center.

2212 – Parks – Volleyball Court

Resources Available June 30, 2013:	\$ 3,331
Projected Revenue 13-14	\$ 0
Projected Expenditures 13-14:	\$ 3,880
Unassigned Fund Balance:	\$ 1

Budget Notes – Volleyball Court: This budget derives from a private donation that may only be used for a volleyball court should the Council choose a location for the court in FY 13-14.

2213 – Community Garden

Resources Available June 30, 2013:	\$ 299
Projected Revenue 13-14	\$ 500 – 25 (payable) = 475
Projected Expenditures 13-14:	\$ 240
Unassigned Fund Balance:	\$ 534

Budget Notes – Community Garden: This budget derives from private donations and may only be spent on supplies related to the community garden located behind the Library.

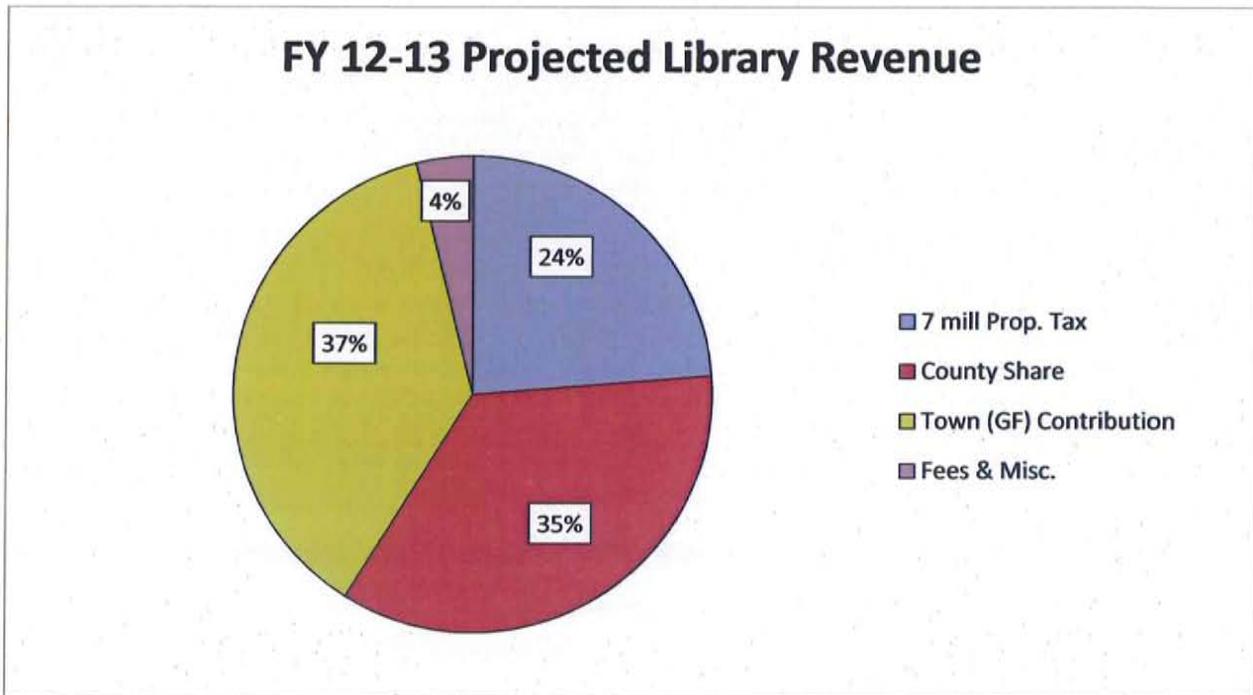
2214 – Smoking Waters Day Camp

Resources Available June 30, 2013:	\$ 0
Projected Revenue 13-14	\$ 4,634
Projected Expenditures 13-14:	\$ 4,134
Unassigned Fund Balance:	\$ 500

Budget Notes – Community Garden: This budget is funded by a grant from the West Yellowstone Foundation to provide scholarship opportunities for children to attend summer camp.

2220 – Library

Resources Available June 30, 2013:	\$ 7,522
Projected Revenue 13-14	\$140,916
Projected Expenditures 13-14:	\$147,993
Unassigned Fund Balance:	\$ 445



2240 – Cemetery

Resources Available June 30, 2013:	\$ 14,732
Projected Revenue 13-14	\$ 510
Projected Expenditures 13-14:	\$ 6,250
Unassigned Fund Balance:	\$ 8,992

Budget Notes – Cemetery: This budget derives from fees for services and may only be spent on expenses related to the cemetery.

2390 – Drug Forfeiture

Resources Available June 30, 2013:	\$ 35,093
Projected Revenue 13-14	\$ 0
Projected Expenditures 13-14:	\$ 7,500
Unassigned Fund Balance:	\$ 22,593

Budget Notes – Drug Task Force: Revenue in this budget derives from drug-related seizures and forfeitures. \$5,500 of the projected expenditures repays the General Fund for the extra wages that the Police Department's Drug Task Force Officer earns as a stipend for participating in the Task Force.

2392 – CDBG – Local Source

Resources Available June 30, 2013:	\$ 77,124
Projected Revenue 13-14	\$ 2,100 + 21,258 (receivable) = \$23,358
Projected Expenditures 13-14:	\$ 0
Unassigned Fund Balance:	\$100,482

Budget Notes – CDBG: This is a revolving loan fund. Revenue derives from repayment of loans issued by the Town to local businesses. Council may wish to consider engaging a consultant to help market the availability of these loan funds to businesses in the future, however, no expenditures are currently planned in this budget.

2701 – Cemetery Perpetual Care

Resources Available June 30, 2013:	\$ 38,011
Projected Revenue 13-14	\$ 400
Projected Expenditures 13-14:	\$ 3,000
Unassigned Fund Balance:	\$ 35,411

Budget Notes – Cemetery Perpetual Care: Revenue in this budget derives from the sale of plots at the Fir Ridge Cemetery. This budget anticipates spending fund balance to provide for grounds maintenance and improvements.

2820 – Gas Tax Apportionment

Resources Available June 30, 2013:	\$ 74,797
Projected Revenue 13-14	\$ 30,078
Projected Expenditures 13-14:	\$ 48,520
Unassigned Fund Balance:	\$ 56,355

Budget Notes – Gas Tax Apportionment: Revenue derives from a payment from the State and may only be used for road/street maintenance. Expenditures include \$30,000 for crack sealing, \$6,000 for pavement striping, and \$5,000 for alley maintenance. State regulations allow up to 25% of the fund to be used toward the purchase of equipment, and a total of \$7,530 will be transferred to capital equipment fund for this purpose.

2850 – 911 Emergency

Resources Available June 30, 2013:	\$ 50,186
Projected Revenue 13-14	\$ 90,910
Projected Expenditures 13-14:	\$138,861
Unassigned Fund Balance:	\$ 2,235

Budget Notes – 911 Emergency: Revenue derives from a payment from the State of fees placed on telephone services. Expenditures must be related to providing enhanced 9-1-1 Emergency

Services. This budget is used to supplement the General Fund's Communication-Dispatch budget and to make payments of the Inter-cap loan for the Dispatch Center.

Expenditures include the annual \$26,761 payment on the dispatch center loan, and a \$40,000 operating transfer into the General Fund to help pay Dispatcher wages.

2956 – Community Transportation Enhancement Project

Resources Available June 30, 2013:	\$ 0
Projected Revenue 13-14	\$ 4,342
Projected Expenditures 13-14:	\$ 4,342
Unassigned Fund Balance:	\$ 0

Budget Notes – Community Transportation Enhancement Project: Revenue derives from the Chamber of Commerce and is used as match for a CTEP grant from Gallatin County that will be used to provide landscaping around the entryway welcome signs.

TOWN OF WEST YELLOWSTONE
Revenue Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

2101 Marketing & Promotions (MAP)

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
					12-13	12-13	13-14	13-14	13-14	13-14
310000 Property Taxes										
315100 Local Resort Tax				68,686	63,000	109%	65,000		65,000	103%
Group:				68,686	63,000	109%	65,000	0	65,000	103%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	57,292	63,566	63,559		0	0%			0	0%
Group:	57,292	63,566	63,559		0	0%	0	0	0	0%
Fund:	57,292	63,566	63,559	68,686	63,000	109%	65,000	0	65,000	103%

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2101 Marketing & Promotions (MAP)

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
		13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14

410130	Committees & Special Bodies										
398	Other contracted services	80,088	55,045	60,613	61,008	100,000	61%	100,000		100,000	100%
	Account:	80,088	55,045	60,613	61,008	100,000	61%	100,000	0	100,000	100%
	Fund:	80,088	55,045	60,613	61,008	100,000	61%	100,000	0	100,000	100%

July 1, 2013-June 30, 2014

TBID Budget

West Yellowstone

Expenses:

Administrative Expenses:

City Admin Fee: \$10,000

Staffing Expenses: \$75,000

Legal & Accounting: \$1,000

Office Expenses: \$19,000

Total Admin Costs \$ 105,000.00

Marketing Expenses:

Website Maintenance and Development: \$14,000

Bricks and Mortar: \$10,000

Product Development: \$10,000

Advertising: \$115,000

Opportunity: \$10,000

Research: \$6,000

Visitor Center \$5,000

Total Marketing: \$170,000

Total Expenses: \$275,000

Revenue Less Expense 0.00

July 1, 2013-June 30, 2014

TBID Budget

West Yellowstone

	<u>Budget Year</u>
Revenues:	<u>2013-2014</u>
July	\$25,500
August	\$41,000
September	\$53,000
October	\$46,000
November	\$48,000
December	\$23,000
January	\$4,000
February	\$5,000
March	\$6,500
April	\$10,500
May	\$7,500
June	\$5,000

Estimated 2013/2014 Collections \$275,000

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2102 TBID (Tourism Business Improvement District)

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
310000 Property Taxes										
315101 TBID Room night	227,539	273,206	274,475	276,796	260,000	106%	285,000		285,000	109%
Group:	227,539	273,206	274,475	276,796	260,000	106%	285,000	0	285,000	109%
Fund:	227,539	273,206	274,475	276,796	260,000	106%	285,000	0	285,000	109%

TOWN OF WEST YELLOWSTONE
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2102 TBID (Tourism Business Improvement District)

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
		12-13	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14

411800	Other General Government Services										
540	Special Assessments	213,371	269,117	258,420	268,567	275,000	98%	275,000		275,000	100%
820	Transfer To Other Funds	6,713	8,317	8,234	8,304	10,000	83%	10,000		10,000	100%
	Account:	220,084	277,434	266,654	276,871	285,000	97%	285,000	0	285,000	100%
	Fund:	220,084	277,434	266,654	276,871	285,000	97%	285,000	0	285,000	100%

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2111 Off Street Parking

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
					12-13	12-13	13-14	13-14	13-14	13-14
370000 Interest										
371020 Interest Earned	2	2		1	0	***%				0 0%
371050 STIP Program	297	219	202	178	150	119%				0 0%
Group:	299	221	202	179	150	119%	0	0		0 0%
Fund:	299	221	202	179	150	119%	0	0		0 0%

TOWN OF WEST YELLOWSTONE
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2111 Off Street Parking

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
430266	Parking Facilities										
354	Architectural, Engineerin					5,000	0%	5,000		5,000	100%
357	Other Professional Servic					5,000	0%	5,000		5,000	100%
368	Parking Lots/Striping/Sto		11,745			59,000	0%	59,000		59,000	100%
	James figures 18,000 per block and budgeted for 2 blocks last year. It didn't get done so we have re-budgeted for it this year.										
	Account:		11,745			69,000	0%	69,000	0	69,000	100%
	Fund:		11,745			69,000	0%	69,000	0	69,000	100%

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2211 Parks/Rec Donations - Teen Center

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
					12-13	12-13	13-14	13-14	13-14	13-14
360000 Miscellaneous Revenues										
365000 Contributions & Donations	650	100	76		25	0%				0 0%
Group:	650	100	76		25	0%	0	0		0 0%
Fund:	650	100	76		25	0%	0	0		0 0%

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2211 Parks/Rec Donations - Teen Center

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
430690	Other Activities										
	220 Operating Supplies		241			585	0%	585		585	100%
	Account:		241			585	0%	585	0	585	100%
	Fund:		241			585	0%	585	0	585	100%

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2212 Parks - Volleyball Court

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
360000 Miscellaneous Revenues										
365000 Contributions & Donations				3,880	3,880	100%				0 0%
Group:				3,880	3,880	100%	0	0		0 0%
370000 Interest										
371020 Interest Earned				1	0	***%				0 0%
Group:				1	0	***%	0	0		0 0%
Fund:				3,881	3,880	100%	0	0		0 0%

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2212 Parks - Volleyball Court

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
460000	Culture and Recreation										
	220 Operating Supplies					3,880	0%	3,880		3,880	100%
	Account:					3,880	0%	3,880	0	3,880	100%
	Fund:					3,880	0%	3,880	0	3,880	100%

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2213 Community Garden

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
360000 Miscellaneous Revenues										
365000 Contributions & Donations			1,705	555	500	111%	500		500	100%
Group:			1,705	555	500	111%	500	0	500	100%
Fund:			1,705	555	500	111%	500	0	500	100%

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2213 Community Garden

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
460000	Culture and Recreation										
212	Small Items of Equipment				328	500	66%			0	0%
220	Operating Supplies			597	1,061	875	121%	240		240	27%
357	Other Professional Service					100	0%			0	0%
	Account:			597	1,389	1,475	94%	240	0	240	16%
	Fund:			597	1,389	1,475	94%	240	0	240	16%

TOWN OF WEST YELLOWSTONE
Revenue Budget Report -- MultiYear Actuals
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2214 Smoking Waters Day Camp -scholarships

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
360000 Miscellaneous Revenues										
365000 Contributions & Donations					0	0%	3,634	500	4,134	*****%
365001 Contributions-WY					0	0%	500		500	*****%
Recreation Program Scholarship money for FY 2013-14										
Group:					0	0%	4,134	500	4,634	*****%
Fund:					0	0%	4,134	500	4,634	*****%

TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

2214 Smoking Waters Day Camp -scholarships

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
460000	Culture and Recreation										
	700 Grants, Contributions and					0	0%	3,634		3,634	*****%
	701 scholarships for those wi					0	0%	500		500	*****%
	Account:					0	***%	4,134	0	4,134	*****%
	Fund:					0	0%	4,134	0	4,134	*****%

TOWN OF WEST YELLOWSTONE
Revenue Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

2220 Library

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
					12-13	12-13	13-14	13-14	13-14	13-14
310000 Property Taxes										
311010 REAL PROPERTY TAX				39,500	39,500	100%	37,142	-3,714	33,428	84%
will equal 7 mills (less 10% in case we don't collect 100% of property tax).										
Group:				39,500	39,500	100%	37,142	-3,714	33,428	84%
330000 Intergovernmental Revenues										
331161 Energy Efficiency		27,220			0	0%			0	0%
334100 State Aid	325	325	325	325	325	100%	325		325	100%
334103 Library-Broad Valley	1,545	1,545	1,480	1,480	1,575	94%	1,480		1,480	93%
338000 Local Share Revenue		1,687			0	0%			0	0%
338002 County Allocation	40,428	42,694	44,975	45,461	45,422	100%	47,781		47,781	105%
Group:	42,298	73,471	46,780	47,266	47,322	100%	49,586	0	49,586	104%
340000 Charges for Services										
346070 Library Fees (Not Fines)	527	711	437	365	500	73%	500		500	100%
346077 Interlibrary Loan	1,752				0	0%			0	0%
Group:	2,279	711	437	365	500	73%	500	0	500	100%
360000 Miscellaneous Revenues										
361000 Rents/Leases	3,900	3,300	5,050	4,410	4,440	99%	4,400		4,400	99%
362000 Refunds & Reimbursement		1,000	331	60	0	***%			0	0%
365000 Contributions & Donations			1,510	538	575	94%	550		550	95%
365020 Private grants				13,510	7,000	193%			0	0%
Group:	3,900	4,300	6,891	18,518	12,015	154%	4,950	0	4,950	41%
370000 Interest										
371020 Interest Earned				3	0	***%			0	0%
Group:				3	0	***%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	70,000	76,000	37,500	33,000	54,178	61%	46,352	6,100	52,452	96%
Group:	70,000	76,000	37,500	33,000	54,178	61%	46,352	6,100	52,452	96%
Fund:	118,477	154,482	91,608	138,652	153,515	90%	138,530	2,386	140,916	91%

TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
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2220 Library

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Old
		09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
460100	Library Services										
110	Salaries and Wages	66,531	66,459	70,239	79,750	84,020	95%	89,800		89,800	107%
	Library Director(45K), Library Assistant/Child 1 FTE (37K), 1/2 time Library Assistant (15,600)										
140	Employer Contributions	19,015	19,580	18,038	17,521	18,503	95%	20,409		20,409	110%
215	Books	10,331	11,290	8,285	5,495	10,000	55%	10,000		10,000	100%
216	Computer supplies	1,081		6	799	1,500	53%	1,500		1,500	100%
220	Operating Supplies	3,978	2,790	1,813	1,784	2,500	71%	2,500		2,500	100%
311	Postage, Box Rent, etc.	112	227	44	94	100	94%	100		100	100%
331	Publication of Formal & L			115		100	0%	100		100	100%
335	Membership & Registration	245	230	155	60	250	24%	250		250	100%
345	Telephone & Telegraph	1,612	1,887	1,756	1,860	1,800	103%	1,800		1,800	100%
355	Data Processing Services	1,507	469	355		300	0%	300		300	100%
357	Other Professional Servic	225		180	560	500	112%	600		600	120%
	Conversational English										
363	Repair Office Machines,Of			75	75	500	15%	500		500	100%
366	Buildings	470		143		0	0%			0	0%
369	Other Repair & Mtn Equipm					200	0%	200		200	100%
370	Travel	1,488	1,332	1,733	456	2,000	23%	2,000		2,000	100%
380	Training Tuition/Registra			30	376	400	94%	400		400	100%
398	Other contracted services	5,168	4,746	4,176	3,648	3,490	105%	3,500	500	4,000	115%
	OCLC 950.00, MSC 1374.00, MTLIBTOGO 875.00, Heritage Qwest 100.00, plus IT services etc.Still came to more than this even after I took out misposted carpet cleaning expense										
870	Miscellaneous	190	117	63	42	200	21%	200		200	100%
	Account:	111,953	109,127	107,206	112,520	126,363	89%	134,159	500	134,659	107%
460120	Facilities										
110	Salaries and Wages	307				0	0%			0	0%
140	Employer Contributions	44				0	0%			0	0%
340	Utility Services	81	273	296	295	350	84%	350		350	100%
341	Electric	2,272	2,216	1,975	1,724	2,300	75%	2,300		2,300	100%
344	Natural Gas/propane	1,803	1,702	1,541	1,769	1,900	93%	1,900		1,900	100%
357	Other Professional Servic	612	650	225	765	700	109%	700		700	100%
	carpet cleaning and fire supsression										
366	Buildings	300	29,429	1,022	10,357	16,300	64%	6,000		6,000	37%
	Roof repair still needs to be done and the painting of the entry way needs to be done after the roof repair. rolling over balance of the project into FY 14										
534	Garbage Receptacle lease			353	133	0	***%			0	0%
	Account:	5,419	34,270	5,412	15,043	21,550	70%	11,250	0	11,250	52%
460180	Extension										
398	Other contracted services				6,550	8,510	77%			0	0%
	Account:				6,550	8,510	77%	0	0	0	0%
510330	Comprehensive Liability Insurance										
513	Liability				2,467	2,467	100%	2,500	-416	2,084	84%
	MMIA Liability insurance shared between GF, Library, Water and Sewer by proportion of expenditure budget.										
	Account:				2,467	2,467	100%	2,500	-416	2,084	84%

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2220 Library

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
						12-13	12-13	13-14	13-14	13-14	13-14
Fund:		117,372	143,397	112,618	136,580	158,890	86%	147,909	84	147,993	93%

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2240 Cemetery

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
	13-14	13-14	13-14	13-14	12-13	12-13	13-14	13-14	13-14	13-14
340000 Charges for Services										
343320 Sale of Cemetery Plots	600	400	700	1,275	400	319%	500		500	125%
343330 Permits	5	10	60	15	10	150%	10		10	100%
Group:	605	410	760	1,290	410	315%	510	0	510	124%
Fund:	605	410	760	1,290	410	315%	510	0	510	124%

TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
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2240 Cemetery

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
430900	Cemetery Services										
220	Operating Supplies	130	68	5	12	500	2%	500		500	100%
355	Data Processing Services	841	866	892	937	1,000	94%	1,000		1,000	100%
357	Other Professional Servic					1,000	0%	1,000		1,000	100%
365	Grounds & Grounds Improve		3,000			3,500	0%	3,500		3,500	100%
870	Miscellaneous					250	0%	250		250	100%
	Account:	971	3,934	897	949	6,250	15%	6,250	0	6,250	100%
	Fund:	971	3,934	897	949	6,250	15%	6,250	0	6,250	100%

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2390 Drug Forfeiture

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
350000 Fines and Forfeitures										
351013 Drug Forfeitures-City	590	545			500	0%				0 0%
351040 Fines - Other					500	0%				0 0%
Group:	590	545			1,000	0%	0	0		0 0%
360000 Miscellaneous Revenues										
362000 Refunds & Reimbursement			12	2,130	0	***%				0 0%
Group:			12	2,130	0	***%	0	0		0 0%
Fund:	590	545	12	2,130	1,000	213%	0	0		0 0%

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2390 Drug Forfeiture

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
420142	Narcotics Investigation										
220	Operating Supplies				1,044	2,000	52%	2,000		2,000	100%
357	Other Professional Serv	3,600		500		0	0%			0	0%
370	Travel	120				1,000	0%			0	0%
	Account:	3,720		500	1,044	3,000	35%	2,000	0	2,000	67%
521000	Interfund Operating Transfers Out - (Specify										
820	Transfer To Other Funds	4,880	4,603	5,354	481	5,500	9%	5,500		5,500	100%
	Account:	4,880	4,603	5,354	481	5,500	9%	5,500	0	5,500	100%
	Fund:	8,600	4,603	5,854	1,525	8,500	18%	7,500	0	7,500	88%

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2392 CDBG-Local Source

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14
370000 Interest										
373010 C.D.B.G. Interest payment	491	704	663	742	700	106%	700		700	100%
373020 C.D.B.G. Principal	909	1,396	1,437	1,358	1,500	91%	1,400		1,400	93%
Group:	1,400	2,100	2,100	2,100	2,200	95%	2,100	0	2,100	95%
Fund:	1,400	2,100	2,100	2,100	2,200	95%	2,100	0	2,100	95%

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2392 CDBG-Local Source

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
470320	Economic Development										
851	CDBG Local Source loan	25,000				0	0%			0	0%
	Account:	25,000				0	***%	0	0	0	0%
	Fund:	25,000				0	0%	0	0	0	0%

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2701 Cemetery Perpetual Care (7050)

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
	12-13	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14
340000 Charges for Services										
343350 Perpetual Care	350	200	350	625	100	625%	300		300	300%
Group:	350	200	350	625	100	625%	300	0	300	300%
370000 Interest										
371020 Interest Earned	2	3		1	0	***%			0	0%
371050 STIP Program	131	110	106	93	100	93%	100		100	100%
Group:	133	113	106	94	100	94%	100	0	100	100%
Fund:	483	313	456	719	200	360%	400	0	400	200%

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2701 Cemetery Perpetual Care (7050)

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
430900	Cemetery Services										
	365 Grounds & Grounds Improve					3,000	0%	3,000		3,000	100%
	Account:					3,000	0%	3,000	0	3,000	100%
	Fund:					3,000	0%	3,000	0	3,000	100%

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2820 Gas Tax Apportionment

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Old
					12-13	12-13	13-14	13-14	13-14	13-14
330000 Intergovernmental Revenues										
335040 Gasoline Tax	31,640	31,957	29,864	29,786	29,786	100%	30,078		30,078	100%
Group:	31,640	31,957	29,864	29,786	29,786	100%	30,078	0	30,078	100%
370000 Interest										
371020 Interest Earned					2	0 ***%			0	0%
Group:					2	0 ***%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating			44,000			0 0%			0	0%
Group:			44,000			0 0%	0	0	0	0%
Fund:	31,640	31,957	73,864	29,788	29,786	100%	30,078	0	30,078	100%

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2820 Gas Tax Apportionment

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
430200	Road & Street Services										
354	Architectural, Engineerin		425	7,105		5,000	0%	5,000		5,000	100%
367	Crack Seal/chip seal/side			63,699		0	0%	25,000		25,000	*****%
368	Parking Lots/Striping/Sto striping	19,180			5,481	10,000	55%	6,000		6,000	60%
451	Alley Repair roadbase	20,376	9,510	45,000		23,000	0%	5,000		5,000	22%
	Account:	39,556	9,935	115,804	5,481	38,000	14%	41,000	0	41,000	108%
430235	Storm Drainage										
451	Alley Repair			29,992	5,066	35,000	14%			0	0%
	budgeting for storm drainage our of parkway capital fund (4070 will plan to use any fund balance in FY15 towards chip sealing										
	Account:			29,992	5,066	35,000	14%	0	0	0	0%
521000	Interfund Operating Transfers Out - (Specify										
825	Trans to Capital Proj				24,212	24,212	100%	7,520		7,520	31%
	projected 25% from the state that can be set aside towards equipment purchases (4060)										
	Account:				24,212	24,212	100%	7,520	0	7,520	31%
	Fund:	39,556	9,935	145,796	34,759	97,212	36%	48,520	0	48,520	50%

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2850 911 Emergency

Account	Actuals				Current	%	Prelim.	Budget	Final	%	
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget	
					12-13	12-13	13-14	13-14	13-14	13-14	
330000 Intergovernmental Revenues											
335000 Intergovernmental	66,465					0	0%			0	0%
335080 911 Emergency Number	24,312	24,034	23,604	21,225	23,000	92%	21,000		21,000	91%	
338004 911	69,708	69,708	69,708	69,708	69,000	101%	69,700		69,700	101%	
Group:	160,485	93,742	93,312	90,933	92,000	99%	90,700	0	90,700	98%	
370000 Interest											
371020 Interest Earned	297	173	10	9	8	113%	10		10	125%	
371050 STIP Program	50	293	475	146	400	37%	200		200	50%	
Group:	347	466	485	155	408	38%	210	0	210	51%	
380000 OTHER FINANCING SOURCES											
380000 OTHER FINANCING SOURCES	265,889					0	0%			0	0%
Group:	265,889					0	0%	0	0	0	0%
Fund:	426,721	94,208	93,797	91,088	92,408	99%	90,910	0	90,910	98%	

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		Actuals				Current	%	Prelim.	Budget	Final	%
Account	Object	09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
						12-13	12-13	13-14	13-14	13-14	13-14
2850 911 Emergency											

420750	Central Emergency Dispatch-911										
212	Small Items of Equipment	1,361					0	0%	1,200		1,200 *****
	to replace Thing 1 (1200) and purchase a recorder for phones and radios (WF # from Kathy)										
216	Computer supplies			857			0	0%	400		400 *****
	Software for new computer										
220	Operating Supplies	-130					0	0%			0 0%
345	Telephone & Telegraph	11,090	12,138	13,607	13,316	15,000	89%	16,000		16,000	107%
	to include internet for radios (1350)										
355	Data Processing Services					500	0%	500	1,500	2,000	400%
	AVtec/Teton communications for software support annual fee.										
362	Radio Repair	270		506	1,000	1,000	100%	7,000	-1,500	5,500	550%
	Moving \$1,500 to Data Processing Services for annual maintenance fee of software support services (Avtec)										
366	Buildings					2,000	0%	2,000		2,000	100%
	gor generator doors that have not yet been purchased										
370	Travel					1,500	0%	1,500		1,500	100%
380	Training Tuition/Registra	2,928	552		2,047	1,500	136%	3,500		3,500	233%
	2K for 2nd half of Third Signal Training; 1,500 for TAC Training for 2 people										
398	Other contracted services	14,405		14,612	13,997	15,049	93%	15,000		15,000	100%
	maintenance fee comes out of here for whole 911 phone system.										
945	Communication Equipment	374,715					0	0%	25,000		25,000 *****
	need top purchase recorders										
948	Computer Equipment		405				0	0%			0 0%
	Account:	404,639	13,095	29,582	30,360	36,549	83%	72,100	0	72,100	197%
490530 Debt Service-Public Safety PD											
610	Principal	6,669	38,134	189,270	14,316	40,213	36%	45,061	-20,000	25,061	62%
	total due is \$25,061 in FY 14.										
620	Interest	4,923	7,922	7,173	1,184	4,104	29%	1,700		1,700	41%
	Account:	11,592	46,056	196,443	15,500	44,317	35%	46,761	-20,000	26,761	60%
510300 Other Unallocated Costs											
870	Miscellaneous	489					0	0%			0 0%
	Account:	489					0	***	0	0	0 0%
521000 Interfund Operating Transfers Out - (Specify											
820	Transfer To Other Funds				75,000	75,000	100%	40,000		40,000	53%
	can use county levied funds towards any 911 activities to include dispatcher salaries. This transfer goes to the GF to cover a portion of the Dispatcher salaries										
	Account:				75,000	75,000	100%	40,000	0	40,000	53%
	Fund:	416,720	59,151	226,025	120,860	155,866	78%	158,861	-20,000	138,861	89%

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2956 Community Transportation Enhancement Program

Account	Actuals				Current Budget	% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget
	09-10	10-11	11-12	12-13						
330000 Intergovernmental Revenues										
331050 Community Transportation	56,385				0	0%			0	0%
338000 Local Share Revenue					0	0%	4,342		4,342	*****%
Chamber of Commerce Share/match of CTEP project										
Group:	56,385				0	0%	4,342	0	4,342	*****%
370000 Interest										
371020 Interest Earned	162	48			0	0%			0	0%
Group:	162	48			0	0%	0	0	0	0%
Fund:	56,547	48			0	0%	4,342	0	4,342	*****%
Grand Total:	3,188,702	3,128,262	3,144,470	4,600,497	4,869,074		4,121,539	-1,840	4,119,699	

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2956 Community Transportation Enhancement Program

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
460434	Gateway Renewal Project										
221	Agriculture & Horticultur		50,702			0	0%			0	0%
242	Sign Parts and Supplies		664			0	0%	4,342		4,342	*****
	grant CTEP match from Chamber - pass through										
354	Architectural, Engineerin	9,985	1,852			0	0%			0	0%
365	Grounds & Grounds Improve	1,115	29,963			0	0%			0	0%
398	Other contracted services		1,918			0	0%			0	0%
	Account:	11,100	85,099			0	***%	4,342	0	4,342	*****
510300	Other Unallocated Costs										
870	Miscellaneous	1,088	125			0	0%			0	0%
	Account:	1,088	125			0	***%	0	0	0	0%
	Fund:	12,188	85,224			0	0%	4,342	0	4,342	*****
											%
Grand Total:		3,167,551	3,302,940	3,659,955	4,007,490	5,099,974		3,806,116	977,615	4,783,731	

3050 – General Obligation Bonds

Resources Available June 30, 2013:	\$127,931
Projected Revenue 13-14	\$154,000
Projected Expenditures 12-14:	\$131,483
Unassigned Fund Balance :	\$150,488

Budget Notes – General Obligation Bond: This fund has accumulated a fund balance (attributed to the changing value of a mill) that may be used to make additional payment toward the principal of the loan.

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Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget

3050 GO Bond										
310000 Property Taxes										
311010 REAL PROPERTY TAX	148,841	143,717	160,605	152,082	150,000	101%	150,000		150,000	100%
311020 Personal Property Tax	5,025	5,639	5,536	3,845	5,000	77%	4,000		4,000	80%
Group:	153,866	149,356	166,141	155,927	155,000	101%	154,000	0	154,000	99%
370000 Interest										
371020 Interest Earned	156	128	32	8	25	32%			0	0%
371050 STIP Program		100	119	317	0	***%			0	0%
Group:	156	228	151	325	25	***%	0	0	0	0%
Fund:	154,022	149,584	166,292	156,252	155,025	101%	154,000	0	154,000	99%
Grand Total:	154,022	149,584	166,292	156,252	155,025		154,000	0	154,000	

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3050 GO Bond

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
490100	General Obligation Bonds										
610	Principal	60,000	65,000	65,000	70,000	145,000	48%	75,000		75,000	52%
620	Interest	66,883	64,483	61,883	59,283	60,000	99%	56,483		56,483	94%
630	Paying Agent Fees (Bank C	300	300	300	300	300	100%			0	0%
	Account:	127,183	129,783	127,183	129,583	205,300	63%	131,483	0	131,483	64%
	Fund:	127,183	129,783	127,183	129,583	205,300	63%	131,483	0	131,483	64%
	Grand Total:	127,183	129,783	127,183	129,583	205,300		131,483	0	131,483	

4000 – Capital Projects/Equipment

Resources Available June 30, 2013:	\$ 20,143
Projected Revenue 13-14	\$ 156,500
Projected Expenditures 13-14:	\$ 176,500
Unassigned Fund Balance:	\$ 143

Budget Notes – Capital Projects: \$20,000 in revenue is grant funds from the Yellowstone Historic Center to be used toward the Firehole Room window replacement project. The additional \$164,500 is an operating transfer into this fund from the Resort Tax Fund.

This budget will spend fund balance on the purchase of new capital equipment, including:

- \$50,000 for an equipment storage barn at the wastewater treatment plant.
- \$56,500 to replace windows in the Firehole Room at the UPDL.
- \$40,000 to repair the railroad water tower roof.
- \$30,000 to clean and seal the UPDL Generator Building.
- \$28,000 for a picnic pavilion or other public benefit project.

4005 – Town Office

Resources Available June 30, 2013:	\$ 36,734
Projected Revenue 13-14	\$ 0
Projected Expenditures 13-14:	\$ 36,733
Unassigned Fund Balance:	\$ 1

Budget Notes – Town Office: The expenditure budget includes \$36,734 of the \$120,000 that was budgeted in a prior fiscal year to hire an architect and design-build contractor to develop plans, specifications and drawings for the new building.

4060 – Public Works Equipment Replacement

Resources Available June 30, 2013:	\$ 238
Projected Revenue 13-14	\$ 7,520
Projected Expenditures 13-14:	\$ 0
Unassigned Fund Balance:	\$ 7,758

Budget Notes –Public Works Equipment Replacement: This fund has been established to receive and accumulate the 25% of the Gas Tax revenue that may be used toward the purchase of equipment. A total of \$7,530 has been transferred to this fund from Gas Tax.

4061 – Water Fund Capital Improvement

Resources Available June 30, 2013:	\$165,433
Projected Revenue 13-14	\$ 57,077
Projected Expenditures 13-14:	\$ 0
Unassigned Fund Balance:	\$222,510

Budget Notes – Water Fund Capital Improvement: This fund was established to receive accumulated depreciation from the Water Fund. No expenditures are anticipated.

4062 – Sewer Fund Capital Improvement

Resources Available June 30, 2013:	\$199,682
Projected Revenue 13-14	\$ 70,322
Projected Expenditures 13-14:	\$ 0
Unassigned Fund Balance:	\$270,004

Budget Notes – Sewer Fund Capital Improvement: This fund was established to receive accumulated depreciation from the Sewer Fund. No expenditures anticipated.

4070 – Parkway Construction/Maintenance

Resources Available June 30, 2013:	\$316,939
Projected Revenue 13-14	\$ 510
Projected Expenditures 13-14:	\$316,500
Unassigned Fund Balance:	\$ 949

Budget Notes – Parkway Construction/Maintenance: This fund will be used to improve drainage in nine (9) interior parks in preparation for a future parkway paving project.

4075 – Street Construction/Maintenance

Resources Available June 30, 2013:	\$320,726
Projected Revenue 13-14	\$125,400
Projected Expenditures 13-14:	\$ 0
Unassigned Fund Balance:	\$446,126

Budget Notes – Street Construction: This fund will be used to pay for a future project to repave the Town's streets. \$125,000 will be transferred in from Resort Tax.

4401 – Save America's Treasures

Resources Available June 30, 2013:	\$ 11,978
Projected Revenue 13-14	\$ 0
Projected Expenditures 13-14:	\$ 11,978
Unassigned Fund Balance:	\$ 0

Budget Notes – Save America's Treasures: This fund was used to improve the UPDL. The balance will pay for the final invoices on the dining room window replacement project.

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4000 Capital Projects/Equipment

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
					12-13	12-13	13-14	13-14	13-14	13-14
360000 Miscellaneous Revenues										
365000 Contributions & Donations			15,000	20,000	0	***%	20,000		20,000	*****%
grant monies from YHC to east end window project in UPDH					0	0%			0	0%
365020 Private grants			91,246							
Group:			106,246	20,000	0	***%	20,000	0	20,000	*****%
370000 Interest										
371020 Interest Earned	291	240	6	10	0	***%			0	0%
371050 STIP Program	1	502	372	66	0	***%			0	0%
Group:	292	742	378	76	0	***%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	64,900			2,200	2,200	100%	90,000	74,500	164,500	7477%
Transfer in from Resort Tax for Storage Barn (50K) out at lagoon, water tower repair (40K) and generator bulding clean-up (30K), add'l for east window at UPDH (16500), pavillion project (28,000)										
383001 Transfer In Special		331,400	142,000		0	0%			0	0%
Group:	64,900	331,400	142,000	2,200	2,200	100%	90,000	74,500	164,500	7477%
Fund:	65,192	332,142	248,624	22,276	2,200	***%	110,000	74,500	184,500	8386%
Grand Total:	65,192	332,142	248,624	22,276	2,200		110,000	74,500	184,500	

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4000 Capital Projects/Equipment

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
410500	Financial Services										
947	Office Machinery & Equipm			10,995		0	0%			0	0%
	Account:			10,995		0	***%	0	0	0	0%
411240	Improvements										
920	Buildings			168,167		0	0%	50,000	28,000	78,000	*****%
	storage Barn at lagoon; add 28,000 for pavillion project whether it ends up in the park or over by the Depot.										
929	Other Buildings	17,410				10,000	0%	50,000	46,500	96,500	965%
	East-end window at UPDH (56500), water tower repair (40K)										
930	Improvements Other than B			681		0	0%			0	0%
937	Other Improvements		27,970	207,862		0	0%	30,000		30,000	*****%
	generator building clean-up (haz mat only)										
	Account:	17,410	27,970	376,710		10,000	0%	130,000	74,500	204,500	2045%
420110	Law Enforcement Administration										
944	Transportation Equipment	33,074	36,694	16,000		0	0%			0	0%
	Account:	33,074	36,694	16,000		0	***%	0	0	0	0%
430200	Road & Street Services										
940	Machinery & Equipment				32,000	32,000	100%			0	0%
941	General Purpose Machinery			9,664		0	0%			0	0%
	Account:			9,664	32,000	32,000	100%	0	0	0	0%
430263	Street Lighting										
937	Other Improvements			121,612		0	0%			0	0%
	Account:			121,612		0	***%	0	0	0	0%
450135	Social & Economic General Assistance										
944	Transportation Equipment				14,302	15,000	95%			0	0%
	Account:				14,302	15,000	95%	0	0	0	0%
460439	Other Park Activities										
936	Parks & Recreation Facili		28,782		6,297	5,600	112%			0	0%
	Account:		28,782		6,297	5,600	112%	0	0	0	0%
521000	Interfund Operating Transfers Out - (Specify										
820	Transfer To Other Funds				13,000	13,000	100%			0	0%
	Account:				13,000	13,000	100%	0	0	0	0%
	Fund:	50,484	93,446	534,981	65,599	75,600	87%	130,000	74,500	204,500	271%
	Grand Total:	50,484	93,446	534,981	65,599	75,600		130,000	74,500	204,500	

TOWN OF WEST YELLOWSTONE
Revenue Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

4001 Community Public Facility Project

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
					12-13	12-13	13-14	13-14	13-14	13-14
340000 Charges for Services										
343540 Miscellaneous Revenues			208		0	0%				0 0%
Group:			208		0	0%	0	0		0 0%
370000 Interest										
371020 Interest Earned	98	55			0	0%				0 0%
371050 STIP Program		100	24		0	0%				0 0%
Group:	98	155	24		0	0%	0	0		0 0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	20,500	9,200			0	0%				0 0%
Group:	20,500	9,200			0	0%	0	0		0 0%
Fund:	20,598	9,355	232		0	0%	0	0		0 0%

TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

4001 Community Public Facility Project

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
470101	Povah Center										
354	Architectural, Engineerin		3,095			0	0%			0	0%
357	Other Professional Servic		11,572			0	0%			0	0%
931	Roads, Streets & Parking			50,773		0	0%			0	0%
	Account:		14,667	50,773		0	***%	0	0	0	0%
	Fund:		14,667	50,773		0	0%	0	0	0	0%

TOWN OF WEST YELLOWSTONE
Revenue Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

4005 Town Office

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
370000 Interest										
371020 Interest Earned			2	29	0	***%				0 0%
Group:			2	29	0	***%	0	0		0 0%
380000 OTHER FINANCING SOURCES										
381000 Proceeds of General Long					1,450,000	0%				0 0%
383000 Interfund Operating			120,000	50,000	50,000	100%				0 0%
Group:			120,000	50,000	1,500,000	3%	0	0		0 0%
Fund:			120,002	50,029	1,500,000	3%	0	0		0 0%

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4005 Town Office

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
411200	Facilities Administration-Buildings										
354	Architectural, Engineerin			72,720	49,606	47,280	105%			0	0%
920	Buildings				10,971	1,500,000	1%	36,733		36,733	2%
Intend to spend balance and then have all expenses come out of the Resort tax fund where the project ended up being funded from per the Board of Investments											
	Account:			72,720	60,577	1,547,280	4%	36,733	0	36,733	2%
	Fund:			72,720	60,577	1,547,280	4%	36,733	0	36,733	2%

TOWN OF WEST YELLOWSTONE
Revenue Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

4060 Public Works Equipment Replacement

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
					12-13	12-13	13-14	13-14	13-14	13-14
370000 Interest										
371050 STIP Program				26	26	0 ***%				0 0%
Group:				26	26	0 ***%	0	0	0	0 0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	64,900			24,212	24,212	100%	7,520		7,520	31%
25% of Gas tx apportionment moved into the capital fund for capital purchase of road and street equipment										
Group:	64,900			24,212	24,212	100%	7,520	0	7,520	31%
Fund:	64,900			24,238	24,212	100%	7,520	0	7,520	31%

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4060 Public Works Equipment Replacement

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
430200	Road & Street Services										
	940 Machinery & Equipment				16,000	16,000	100%				0 0%
	941 General Purpose Machinery				8,000	8,000	100%				0 0%
	Account:				24,000	24,000	100%	0	0		0 0%
	Fund:				24,000	24,000	100%	0	0		0 0%

TOWN OF WEST YELLOWSTONE
Revenue Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

4061 Water Fund Capital Improvement

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
370000 Interest										
371050 STIP Program				28	28	0 ***%				0 0%
Group:				28	28	0 ***%	0	0	0	0 0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating equals depreciation of previous fiscal year				165,405	165,405	100%	57,077		57,077	34%
Group:				165,405	165,405	100%	57,077	0	57,077	34%
Fund:				165,433	165,405	100%	57,077	0	57,077	34%

TOWN OF WEST YELLOWSTONE
Revenue Budget Report -- MultiYear Actuals
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4062 Sewer Fund Capital Improvement

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
370000 Interest										
371050 STIP Program				34	0	***%				0 0%
Group:				34	0	***%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating				199,648	199,648	100%	70,322		70,322	35%
equals depreciation of previous fiscal year										
Group:				199,648	199,648	100%	70,322	0	70,322	35%
Fund:				199,682	199,648	100%	70,322	0	70,322	35%

TOWN OF WEST YELLOWSTONE
Revenue Budget Report -- MultiYear Actuals
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4070 Parkway Construction/Mtn

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
					12-13	12-13	13-14	13-14	13-14	13-14
370000 Interest										
371020 Interest Earned	95	94	21	11	0	***%	10		10	*****%
371050 STIP Program			533	557	0	***%	500		500	*****%
Group:	95	94	554	568	0	***%	510	0	510	*****%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating TBD by council		150,000	115,000	82,500	82,500	100%			0	0%
Group:		150,000	115,000	82,500	82,500	100%	0	0	0	0%
Fund:	95	150,094	115,554	83,068	82,500	101%	510	0	510	0%

TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

4070 Parkway Construction/Mtn

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
411040	Research & Engineering Fees										
357	Other Professional Servic		170			0	0%			0	0%
	Account:		170			0	***%	0	0	0	0%
430230	Road and Street -Highway Construction										
354	Architectural, Engineerin			67,500		82,500	0%			0	0%
937	Other Improvements					0	0%	316,500		316,500	*****%
	9 storm drains at (35K)										
	Account:			67,500		82,500	0%	316,500	0	316,500	384%
	Fund:		170	67,500		82,500	0%	316,500	0	316,500	384%

TOWN OF WEST YELLOWSTONE
Revenue Budget Report -- MultiYear Actuals
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4075 Street Construction /Maintenance

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
					12-13	12-13	13-14	13-14	13-14	13-14
370000 Interest										
371050 STIP Program			224	502	0	***%	400		400	*****%
Group:			224	502	0	***%	400	0	400	*****%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating			195,000	125,000	125,000	100%	125,000		125,000	100%
Continue to put \$ towards street paving project annually										
Group:			195,000	125,000	125,000	100%	125,000	0	125,000	100%
Fund:			195,224	125,502	125,000	100%	125,400	0	125,400	100%
Grand Total:	150,785	491,591	679,636	660,228	2,098,965		370,829	46,500	417,329	

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4075 Street Construction /Maintenance

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
		12-13	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14

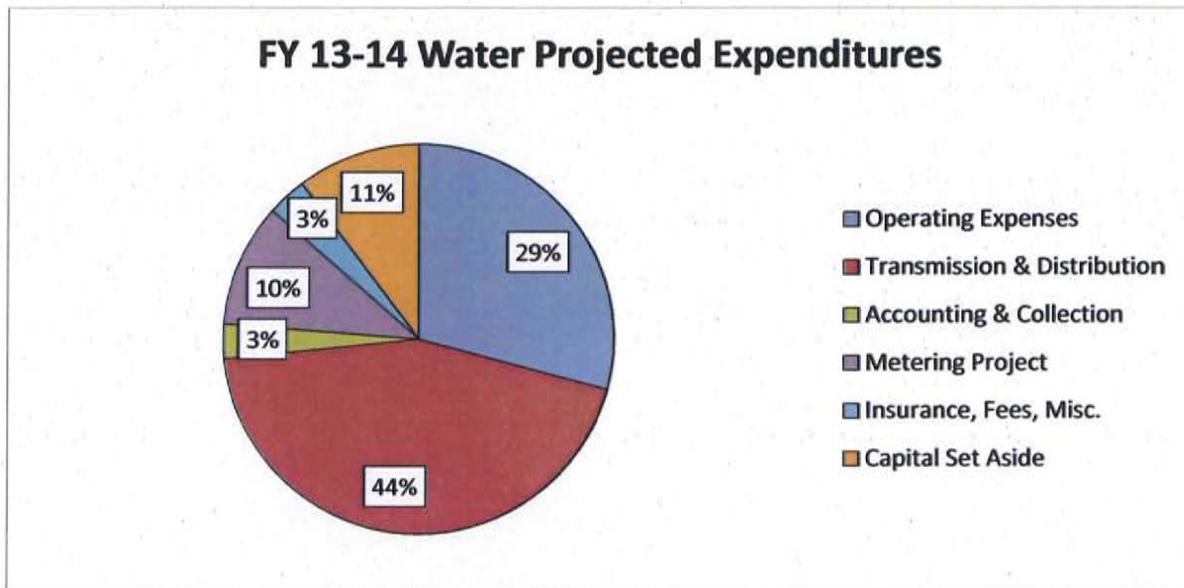
430230	Road and Street -Highway Construction										
354	Architectural, Engineerin					20,000	0%			0	0%
	Account:					20,000	0%	0	0	0	0%
	Fund:					20,000	0%	0	0	0	0%
											%

Grand Total:		50,484	108,283	725,974	150,176	1,749,380		483,233	46,500	529,733	

5210 – Water Fund

Resources Available June 30, 2013:	\$ 346,892 (Fund balance plus receivables)
Projected Revenue 13-14	\$ 207,070
Projected Expenditures 13-14:	\$ 553,713
Unassigned Fund Balance:	\$ 249

As an enterprise fund, all revenue is generated through user fees and a very small (\$1,020) amount of interest.



Budget Comments – Water Fund

1. **1.45 FTE** are employed by the Water Fund.
2. **Water Utilities:** This budget contains an additional \$40,000 to update the water system Preliminary Engineering Report (PER) (master plan) and conduct reviews of both service and connection fees.
3. **Transmission and Distribution:** This budget includes the following projects and purchases:
 - Capture Additional Spring Flow (see CIP): \$190,000

This project will develop an additional water source at Whiskey Springs. The engineering is basically complete for this project.

4. **Customer Accounting and Collection**: This budget pays for 25% of the Deputy Town Clerk's wages as this position is responsible for reading meters and customer billing.

5. **Interfund Operating Transfers Out**: This budget has been established to transfer the accumulated depreciation from the Water Fund to a Capital Improvement Fund in order to accumulate funds for large capital projects. This year \$55,077 will be transferred to the capital fund.

TOWN OF WEST YELLOWSTONE
Revenue Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

5210 Water Operating Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
340000 Charges for Services										
343021 Metered Water Sales	167,199	182,806	212,300	215,307	182,000	118%	200,000		200,000	109%
343024 Sales of Water Materials	1,828	830	9,183	1,402	2,000	70%	1,000		1,000	50%
343026 Opening & Closing Fees					100	0%			0	0%
343027 Miscellaneous Water					100	0%	100		100	100%
343029 Water service charge		106	160	100	2,720	4%	100		100	3%
343034 Connection Fees	1,500	13,500	53,146	54,505	2,400	***%	4,850		4,850	202%
This is expected in from Imax for 3rd and final payment+ 1 connection fee of \$1500										
Group:	170,527	197,242	274,789	271,314	189,320	143%	206,050	0	206,050	108%
360000 Miscellaneous Revenues										
362000 Refunds & Reimbursement			2,969		0	0%			0	0%
Group:			2,969		0	0%	0	0	0	0%
370000 Interest										
371020 Interest Earned	258	179	21	29	20	145%	20		20	100%
371050 STIP Program	1,236	1,269	1,524	1,201	1,000	120%	1,000		1,000	100%
Group:	1,494	1,448	1,545	1,230	1,020	121%	1,020	0	1,020	100%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating			3,000		0	0%			0	0%
Group:			3,000		0	0%	0	0	0	0%
Fund:	172,021	198,690	282,303	272,544	190,340	143%	207,070	0	207,070	108%

TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
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5210 Water Operating Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
430500	Water Utilities										
110	Salaries and Wages	42,465	48,692	47,386	54,358	57,021	95%	62,034		62,034	109%
140	Employer Contributions	14,668	18,988	23,792	28,849	29,481	98%	31,381		31,381	106%
212	Small Items of Equipment			1,312		0	0%			0	0%
220	Operating Supplies	1,200	1,910	1,938	795	1,700	47%	1,000	700	1,700	100%
	to purchase water certification books										
226	Clothing and Uniforms	327	62	129	175	300	58%	300		300	100%
	Dan										
231	Gas, Oil, Diesel Fuel, Gr					1,500	0%	300		300	20%
251	Water Materials	2,779	2,675		6,763	5,000	135%	1,500		1,500	30%
311	Postage, Box Rent, etc.	1,095	1,035	1,137	136	200	68%	200		200	100%
327	Advertising	225		821	480	500	96%	500		500	100%
335	Membership & Registration	1,425	1,329	1,343	1,198	1,400	86%	1,400		1,400	100%
341	Electric	3,052	2,623	3,048	3,292	3,000	110%	3,500		3,500	117%
354	Architectural, Engineerin		1,190	2,580	255	40,000	1%	40,000	5,000	45,000	113%
	PER (40K) + rate and connection fee review (5K)										
355	Data Processing Services	780	2,054	1,733		0	0%			0	0%
357	Other Professional Servic	6,592	2,563	4,535	4,900	5,000	98%	5,000		5,000	100%
369	Other Repair & Mtn Equipm	3,813	3,668	36		0	0%	2,000		2,000	*****
	maintain backhoe										
370	Travel		66	1,318	1,401	1,500	93%	3,000		3,000	200%
380	Training Tuition/Registra				300	500	60%	1,000		1,000	200%
398	Other contracted services			5,265	5,238	5,000	105%	2,000		2,000	40%
	alarm system										
532	Land Rental					1	0%			0	0%
870	Miscellaneous	73	-35	100		100	0%	100		100	100%
940	Machinery & Equipment				2,000	2,000	100%			0	0%
	Account:	78,494	86,820	96,473	110,140	154,203	71%	155,215	5,700	160,915	104%
430530	Source of Supply and Pumping										
398	Other contracted services					1,800	0%	500		500	28%
945	Communication Equipment			20,407		0	0%			0	0%
	Account:			20,407		1,800	0%	500	0	500	28%
430550	Transmission and Distribution										
354	Architectural, Engineerin			1,644		0	0%			0	0%
369	Other Repair & Mtn Equipm					0	0%	5,000		5,000	*****
	new line item to repair and maintain transmission and distribution equipment										
930	Improvements Other than B			1,860		190,000	0%	190,000		190,000	100%
	re-budget capture additional springflow										
937	Other Improvements					0	0%	50,000		50,000	*****
	set aside to replace curb stops town wide with the intent to add 75K to this next year.										
940	Machinery & Equipment				25,913	37,000	70%			0	0%
941	General Purpose Machinery				21,326	21,336	100%			0	0%
	Account:			3,504	47,239	248,336	19%	245,000	0	245,000	99%

TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
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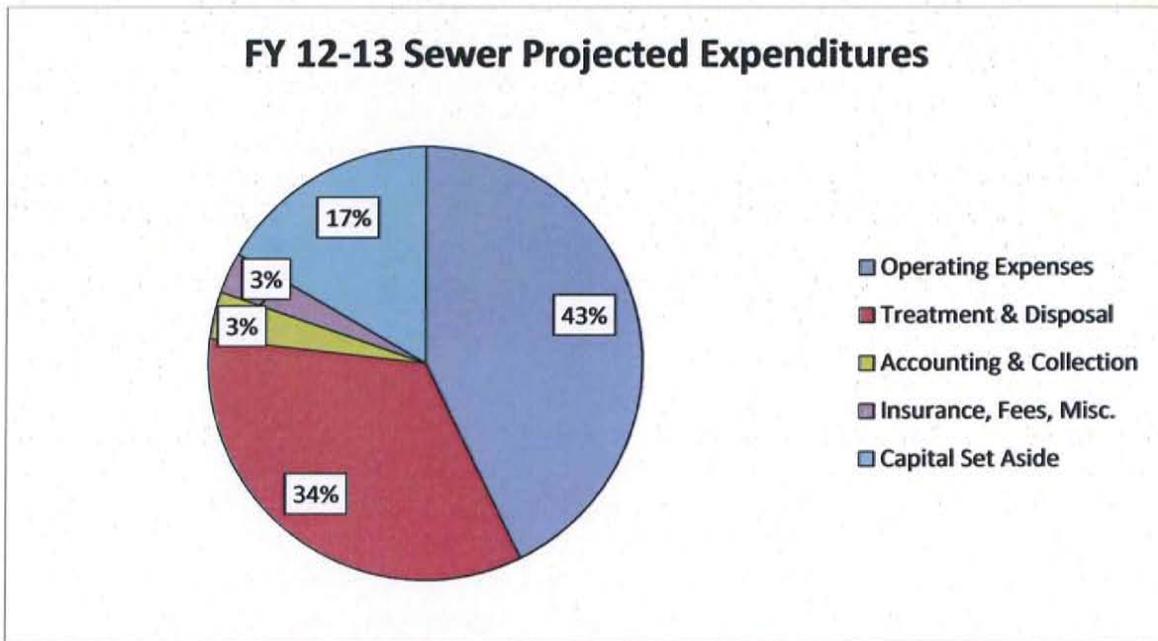
5210 Water Operating Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
430570	Customer Accounting and Collection										
110	Salaries and Wages	4,538	7,393	7,422	7,091	8,649	82%	7,800		7,800	90%
140	Employer Contributions	1,355	1,272	1,177	2,099	4,651	45%	3,921		3,921	84%
220	Operating Supplies				335	200	168%	400		400	200%
311	Postage, Box Rent, etc.				910	1,100	83%	1,100		1,100	100%
355	Data Processing Services				1,473	2,500	59%	2,500		2,500	100%
359	Administration Charges				25	50	50%			0	0%
	Account:	5,893	8,665	8,599	11,933	17,150	70%	15,721	0	15,721	92%
430590	Other Activities										
251	Water Materials	50,484	20,113	36,951	187,900	133,000	141%	53,500		53,500	40%
	80% of the job done this is 20% of the amount of money spent over the last 4 years on this project. Don't think it includes enough for a new 6" meter at the forest service or a 10" meter at the YNP compound/										
357	Other Professional Serv			930	9,184	5,000	184%	3,000		3,000	60%
937	Other Improvements			27,634		0	0%			0	0%
	Account:	50,484	20,113	65,515	197,084	138,000	143%	56,500	0	56,500	41%
510330	Comprehensive Liability Insurance										
512	Insurance on Vehicles & E property insurance share				5,283	5,283	100%	5,500	-2,781	2,719	51%
513	Liability liability insurance share				12,337	12,337	100%	12,500	-6,249	6,251	51%
	Account:				17,620	17,620	100%	18,000	-9,030	8,970	51%
521000	Interfund Operating Transfers Out - (Specify										
840	Contributions -depreciati depreciation from FY 12 Annual Report				165,405	165,405	100%	57,077		57,077	35%
	Account:				165,405	165,405	100%	57,077	0	57,077	35%
	Fund:	134,871	115,598	194,498	549,421	742,514	74%	548,013	-3,330	544,683	73%

5310 – Sewer Fund

Resources Available June 30, 2013:	\$619,217 (Fund balance plus receivables)
Projected Revenue 13-14	\$368,280
Projected Expenditures 13-14:	\$423,114
Unassigned Fund Balance:	\$564,383

As an enterprise fund, all revenue is generated through user fees and a very small (\$1,020) amount of interest.



Budget Comments – Sewer Fund

1. **0.90 FTE** are employed by the Sewer Fund.
2. **Sewer Utilities:** Operators wages are paid from this fund. This budget contains an additional \$40,000 to update the sewer system Preliminary Engineering Report (PER) (master plan) and conduct reviews of both service and connection fees.
3. **Treatment & Disposal:** This budget includes:
 - \$10,000 to purchase chemicals to breakup grease and algae at the STP.

- \$100,000 to install monitoring wells to determine the direction and extent of movement of the nitrogen plume that remains from the original sewage treatment plant. DEQ requires this study before the Town can install additional IP ponds.
- \$30,000 to construct a septage disposal facility at the treatment plant.

4. **Customer Accounting and Collection:** This budget pays for 25% of the Deputy Town Clerk's wages as this position is responsible for customer billing.

5. **Interfund Operating Transfers Out:** This budget has been established to transfer the accumulated depreciation from the Sewer Fund to a Capital Improvement Fund in order to accumulate funds for large capital projects. This year \$70,322 will be transferred to the capital fund.

TOWN OF WEST YELLOWSTONE
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5310 Sewer Operating Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
					12-13	12-13	13-14	13-14	13-14	13-14
330000 Intergovernmental Revenues										
337020 State	28,337	3,149			0	0%			0	0%
Group:	28,337	3,149			0	0%	0	0	0	0%
340000 Charges for Services										
343030 Sewer User Fees	354,372	358,498	360,512	363,731	350,000	104%	355,000		355,000	101%
343031 Sewer Service Charges		30			0	0%			0	0%
343032 Sewer Installation	2,900			2,900	0	***%			0	0%
343034 Connection Fees		11,600	28,395	93,815	12,035	780%	5,060		5,060	42%
IMAX 3rd and final payment + 1 connection fee										
343037 Dumping at Lagoon	14,859	12,326	10,610	6,406	10,000	64%	7,000		7,000	70%
Group:	372,131	382,454	399,517	466,852	372,035	125%	367,060	0	367,060	98%
370000 Interest										
371020 Interest Earned	501	362	20	35	20	175%	20		20	100%
371050 STIP Program	1,608	1,609	1,133	1,445	1,000	145%	1,200		1,200	120%
Group:	2,109	1,971	1,153	1,480	1,020	145%	1,220	0	1,220	119%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating			28,750		0	0%			0	0%
Group:			28,750		0	0%	0	0	0	0%
Fund:	402,577	387,574	429,420	468,332	373,055	126%	368,280	0	368,280	98%
Grand Total:	574,598	586,264	711,723	740,876	563,395		575,350	0	575,350	

TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

5310 Sewer Operating Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
430600	Sewer Utilities										
110	Salaries and Wages	53,387	43,594	50,774	42,000	40,016	105%	45,442		45,442	114%
140	Employer Contributions	16,228	11,841	22,958	17,766	17,666	101%	19,329		19,329	109%
216	Computer supplies	2,173		1,529		100	0%	100		100	100%
220	Operating Supplies	1,333	4,171	6,689	5,250	3,000	175%	2,500		2,500	83%
	includes weed spray										
226	Clothing and Uniforms	20		73	78	300	26%	300		300	100%
231	Gas, Oil, Diesel Fuel, Gr		40		4,000	4,000	100%	2,000		2,000	50%
311	Postage, Box Rent, etc.	916	855	970		1,000	0%			0	0%
335	Membership & Registration		150	80	100	100	100%	100		100	100%
340	Utility Services		91	122	122	250	49%	150		150	60%
341	Electric	30,651	29,940	25,409	24,069	27,000	89%	27,000		27,000	100%
345	Telephone & Telegraph	636	756	682	748	750	100%	750		750	100%
351	Medical, Dental, Veterina					350	0%	350		350	100%
354	Architectural, Engineerin		680	4,182	2,160	40,000	5%	40,000	5,000	45,000	113%
	preliminary engineering report + rate and connection fee review (5K)										
355	Data Processing Services	780	754	828		0	0%			0	0%
357	Other Professional Servic	12,788	15,445	15,811	12,125	17,000	71%	16,000		16,000	94%
	petticoat is in here. Was 14,400 in 2011 need to add the camera work as well										
366	Buildings	85	638	49	166	500	33%	500		500	100%
369	Other Repair & Mtn Equipm	5,442	2,257	710	754	1,000	75%	1,000		1,000	100%
370	Travel	1,481	547	1,414	774	1,500	52%	1,500		1,500	100%
380	Training Tuition/Registra				170	650	26%	400		400	62%
398	Other contracted services			3,235	5,355	5,000	107%	5,000		5,000	100%
532	Land Rental	10,000	10,000	11,000	11,000	11,000	100%	11,000		11,000	100%
	lease from FAA										
870	Miscellaneous				292	500	58%	500		500	100%
940	Machinery & Equipment				2,009	2,000	100%			0	0%
	Account:	135,920	121,759	146,515	128,938	173,682	74%	173,921	5,000	178,921	103%
430630	Collection and Transmission										
354	Architectural, Engineerin	1,360				0	0%			0	0%
369	Other Repair & Mtn Equipm	1,608	1,896	2,870		2,000	0%	2,000		2,000	100%
941	General Purpose Machinery	6,300	12,816	18,650		0	0%			0	0%
	Account:	9,268	14,712	21,520		2,000	0%	2,000	0	2,000	100%
430640	Treatment and Disposal										
212	Small Items of Equipment			450		0	0%	2,100		2,100	*****
	tiller purchase for the lagoon.										
354	Architectural, Engineerin				850	100,000	1%	100,000		100,000	100%
	groud water study										
357	Other Professional Servic	200	5,225	19,953	17,329	24,945	69%	2,000		2,000	8%
459	Other	16,716		8,225	23,594	9,000	262%	10,000		10,000	111%
	degreaser										
934	Sewage Disposal lagoon					30,000	0%	30,000		30,000	100%
	septic facility out at lagoon										
940	Machinery & Equipment				25,913	37,000	70%			0	0%
941	General Purpose Machinery				21,326	21,336	100%			0	0%

TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

5310 Sewer Operating Fund

Account Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
					12-13	12-13	13-14	13-14	13-14	13-14
944 Transportation Equipment				5,055	5,055	100%			0	0%
Account:	16,916	5,225	28,628	94,067	227,336	41%	144,100	0	144,100	63%
430670 Customer Accounting and Collection										
110 Salaries and Wages	4,538	7,393	7,421	7,090	8,649	82%	7,800		7,800	90%
140 Employer Contributions	1,355	1,272	1,176	2,098	4,651	45%	3,921		3,921	84%
220 Operating Supplies				221	200	111%	250		250	125%
311 Postage, Box Rent, etc.				910	1,100	83%	1,000		1,000	91%
using this line for billing postage now										
355 Data Processing Services				1,310	1,800	73%	1,800		1,800	100%
Account:	5,893	8,665	8,597	11,629	16,400	71%	14,771	0	14,771	90%
430690 Other Activities										
924 Capital Projects		527,982	133,902		0	0%			0	0%
Account:		527,982	133,902		0	***%	0	0	0	0%
510330 Comprehensive Liability Insurance										
512 Insurance on Vehicles & E				3,698	3,698	100%	4,000	-600	3,400	92%
513 Liability				8,636	8,636	100%	9,000	-1,185	7,815	90%
Account:				12,334	12,334	100%	13,000	-1,785	11,215	91%
521000 Interfund Operating Transfers Out - (Specify										
840 Contributions -depreciati				199,648	199,648	100%	70,322		70,322	35%
This number comes off of the FY ending 2012 annual report										
Account:				199,648	199,648	100%	70,322	0	70,322	35%
Fund:	167,997	678,343	339,162	446,616	631,400	71%	418,114	3,215	421,329	67%
Grand Total:	302,868	793,941	533,660	996,037	1,373,914		966,127	-115	966,012	

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TOWN OF WEST YELLOWSTONE
Revenue Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

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7010 Social Services/Help Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
	12-13	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14
360000 Miscellaneous Revenues										
365000 Contributions & Donations	5,117	12,603	10,392	14,555	5,000	291%	9,000		9,000	180%
Group:	5,117	12,603	10,392	14,555	5,000	291%	9,000	0	9,000	180%
370000 Interest										
371020 Interest Earned	25	27	6	13	0	***%			0	0%
Group:	25	27	6	13	0	***%	0	0	0	0%
Fund:	5,142	12,630	10,398	14,568	5,000	291%	9,000	0	9,000	180%
Grand Total:	5,142	12,630	10,398	14,568	5,000		9,000	0	9,000	

TOWN OF WEST YELLOWSTONE
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2013 - 2014

7010 Social Services/Help Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
450135	Social & Economic General Assistance										
220	Operating Supplies	5,576	4,894	909	3,625	5,000	73%	2,500		2,500	50%
231	Gas, Oil, Diesel Fuel, Gr	554	438	350	1,555	1,000	156%	1,000		1,000	100%
335	Membership & Registration			75		100	0%			0	0%
351	Medical, Dental, Veterina	623	1,824	1,341	2,382	2,500	95%	1,500		1,500	60%
370	Travel	1,025	1,932	1,519	1,435	2,500	57%	1,500		1,500	60%
	Account:	7,778	9,088	4,194	8,997	11,100	81%	6,500	0	6,500	59%
	Fund:	7,778	9,088	4,194	8,997	11,100	81%	6,500	0	6,500	59%
	Grand Total:	7,778	9,088	4,194	8,997	11,100		6,500	0	6,500	