

# **Town of West Yellowstone**

## **Town Council Work Session**

**Tuesday, June 28, 2022**

**Town Hall, 440 Yellowstone Avenue**

**5:00 PM**

The Town Council work session will be conducted in person and virtually using ZOOM, connect at [zoom.us](https://zoom.us) or through the Zoom Cloud Meetings mobile app.

Meeting ID: 893 834 1297.

### **AGENDA**

FY 2023 Budget – Special Revenue and Debt Service Funds

Discussion

Executive Session – Personnel Issue, Potentially Closed to the Public

*The public is invited to attend, no action will be taken.*



TOWN OF WEST YELLOWSTONE  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2022 - 2023

2100 Local Option Taxation-Resort Tax

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget 21-22	Rec. 21-22	Budget 22-23	Change 22-23	Budget 22-23	Budget 22-23
-----										
310000 Property Taxes										
315100 Local Resort Tax	4,213,021	4,049,039	4,147,347	5,776,798	6,250,000	92%	7,000,000		7,000,000	112%
Group:	4,213,021	4,049,039	4,147,347	5,776,798	6,250,000	92%	7,000,000	0	7,000,000	112%
370000 Interest										
371010 Interest-Money Market	171	32				0%			0	0%
371050 STIP Program	5,211	3,898	586	501	500	100%	500		500	100%
Group:	5,382	3,930	586	501	500	100%	500	0	500	100%
Fund:	4,218,403	4,052,969	4,147,933	5,777,299	6,250,500	92%	7,000,500	0	7,000,500	111%

TOWN OF WEST YELLOWSTONE  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2022 - 2023

2100 Local Option Taxation-Resort Tax

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
410532	Independent Audits										
353	Accounting and Auditing	10,593	10,550	10,000	12,008	11,600	104%	12,100		12,100	104%
359	Administration Charges			19		2,000	0%	2,000		2,000	100%
	Placeholder for possible refund of RT rev. as a result of an audit										
	Account:	10,593	10,550	10,019	12,008	13,600	88%	14,100	0	14,100	104%
410540	Resort Tax Administration										
220	Operating Supplies	306	934	387	338	500	68%	450		450	90%
	RT Forms										
355	IT Related Services	959	1,007	1,027	1,048	1,050	100%	1,100		1,100	105%
	BMS Sales Tax software										
	Account:	1,265	1,941	1,414	1,386	1,550	89%	1,550	0	1,550	100%
490200	Revenue Bonds										
610	Principal	246,208	249,124	184,507	253,463	255,000	99%	257,982		257,982	101%
	Town Hall Construction (\$116890)and 80 Acres (\$141092)										
620	Interest	53,932	49,069	31,653	27,315	25,838	106%	20,433		20,433	79%
	Town Hall Construction (\$6,782)and 80 Acres (\$13,651)										
	Account:	300,140	298,193	216,160	280,778	280,838	100%	278,415	0	278,415	99%
490500	Other Debt service Payments-note acct										
639	Other-future debt service					133,675	0%	123,700		123,700	93%
	Required reserve for the Town Hall construction loan										
	Account:					133,675	0%	123,700	0	123,700	93%
521000	Interfund Operating Transfers Out - (Specify										
800	Other Objects/Other Costs					120,000	0%	140,000		140,000	117%
	Placeholder for MAP fund transfer										
820	Transfer To Other Funds	3,154,564	3,113,470	-268,741	4,231,110	4,703,025	90%	4,500,000		4,500,000	96%
	General Fund Transfer - estimate										
822	Transfer-Bond/Reserve Acc					500,000	0%	500,000		500,000	100%
	Placeholder for overage										
825	Transfer	125,000			500,000	500,000	100%	500,000		500,000	100%
	80 acre development set aside per town council										
827	Transfer to Capital Proje	704,876	540,000		608,368	608,368	100%			0	0%
	transfer to Capital Fund TBD										
829	Transfer to other	28,600	31,900	2,000	135,000	136,204	99%			0	0%
	Transfers to other special revenue funds: Gas Tax, BaRSAA etc.										
	Account:	4,013,040	3,685,370	-266,741	5,474,478	6,567,597	83%	5,640,000	0	5,640,000	86%
521001	Transfer 5% Property Tax Relief-Gen Fund										
820	Transfer To Other Funds	210,128	216,079	207,948	260,007	284,400	91%	277,000		277,000	97%
	estimate until June figures are in.										
	Account:	210,128	216,079	207,948	260,007	284,400	91%	277,000	0	277,000	97%
521002	Additional 1%										
820	Transfer To Other Funds		184,149	1,396,448		1,250,000	0%	2,000,000		2,000,000	160%
	transfer like in the MAP fund										
	Account:		184,149	1,396,448		1,250,000	0%	2,000,000	0	2,000,000	160%

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TOWN OF WEST YELLOWSTONE  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2022 - 2023

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2100 Local Option Taxation-Resort Tax

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
521003	Transfer Out Sewer/Water Conn. Fees										
820	Transfer To Other Funds	8,665	10,000			0	0%			0	0%
	Account:	8,665	10,000			0	***%	0	0	0	0%
521020	Road & Street Construction -capital proj										
820	Transfer To Other Funds				250,000	250,000	100%	125,000		125,000	50%
	Account:				250,000	250,000	100%	125,000	0	125,000	50%
522000	Other financing sources										
825	Transfer				23,956	24,316	99%			0	0%
	Account:				23,956	24,316	99%	0	0	0	0%
Fund:		4,543,831	4,406,282	1,565,248	6,302,613	8,805,976	72%	8,459,765	0	8,459,765	96%

%

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TOWN OF WEST YELLOWSTONE  
Revenue Budget Report -- MultiYear Actuals  
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2101 Marketing & Promotions (MAP)

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget 21-22	Rec. 21-22	Budget 22-23	Change 22-23	Budget 22-23	Budget 22-23
-----										
310000 Property Taxes										
315100 Local Resort Tax	108,039	98,956	106,124	131,065	120,000	109%	140,000		140,000	117%
Group:	108,039	98,956	106,124	131,065	120,000	109%	140,000	0	140,000	116%
370000 Interest										
371010 Interest-Money Market	36	29	11	9	0	***%	10		10	****%
371020 Interest Earned -	178	170	65	119	0	***%	100		100	****%
371050 STIP Program	2,198	2,451	333	480	300	160%	550		550	183%
Group:	2,412	2,650	409	608	300	203%	660	0	660	220%
Fund:	110,451	101,606	106,533	131,673	120,300	109%	140,660	0	140,660	116%

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2101 Marketing & Promotions (MAP)

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
410130	Committees & Special Bodies										
398	Other Contracted Services	88,098	115,890	45,945	102,011	125,000	82%	125,000		125,000	100%
	Account:	88,098	115,890	45,945	102,011	125,000	82%	125,000	0	125,000	100%
	Fund:	88,098	115,890	45,945	102,011	125,000	82%	125,000	0	125,000	100%

%

TOWN OF WEST YELLOWSTONE  
Revenue Budget Report -- MultiYear Actuals  
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2104 Additional 18

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
310000 Property Taxes										
315100 Local Resort Tax			1,396,448	1,489,833	0	***%	2,000,000		2,000,000	****%
Group:			1,396,448	1,489,833	0	***%	2,000,000	0	2,000,000	****%
370000 Interest										
371020 Interest Earned -	85		425	742	0	***%	750		750	****%
371050 STIP Program			1,137	2,810	500	562%	3,000		3,000	600%
Group:	85		1,562	3,552	500	710%	3,750	0	3,750	750%
380000 OTHER FINANCING SOURCES										
381070 Proceeds from			907,697		0	0%			0	0%
383000 Interfund Operating			-1,396,448		0	0%			0	0%
383001 Transfer In Special		184,149	1,396,448		1,250,000	0%			0	0%
Group:		184,149	907,697		1,250,000	0%	0	0	0	0%
Fund:	184,234	2,305,707	1,493,385	1,250,500	119%	2,003,750	0	2,003,750	160%	

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2104 Additional 1%

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old	
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget	
490500	Other Debt service Payments-note acct											
610	Principal				1,380,697	1,380,700	100%			0	0%	
	Account:				1,380,697	1,380,700	100%		0	0	0%	
521000	Interfund Operating Transfers Out - (Specify											
820	Transfer To Other Funds			907,697			0%			0	0%	
	Account:			907,697			0 ***%		0	0	0%	
521002	Additional 1%											
820	Transfer To Other Funds			6,334	119,132	1,427,700	8%	2,500,000		2,500,000	175%	
	Anticipating transfer to Sewer Capital fund for WWTP loan											
	Account:			6,334	119,132	1,427,700	8%	2,500,000		0	2,500,000	175%
	Fund:			914,031	1,499,829	2,808,400	53%	2,500,000		0	2,500,000	89%

%



TOWN OF WEST YELLOWSTONE  
Revenue Budget Report -- MultiYear Actuals  
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2111 Off Street Parking

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget 21-22	Rec. 21-22	Budget 22-23	Change 22-23	Budget 22-23	Budget 22-23
340000 Charges for Services										
343016 Parking Fees-Off Street	15,900	6,300	8,400	22,800	1,000	***%	3,000		3,000	300%
Group:	15,900	6,300	8,400	22,800	1,000	***%	3,000	0	3,000	300%
370000 Interest										
371020 Interest Earned -	147	91	32	64	0	***%			0	0%
371050 STIP Program	2,395	1,856	252	259	150	173%	300		300	200%
Group:	2,542	1,947	284	323	150	215%	300	0	300	200%
Fund:	18,442	8,247	8,684	23,123	1,150	***%	3,300	0	3,300	286%

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2111 Off Street Parking

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
430266	Parking Facilities										
357	Other Professional Servic					5,000	0%	5,000		5,000	100%
368	Parking Lots/Striping/Sto		59			69,000	0%	70,000		70,000	101%
	Account:		59			74,000	0%	75,000	0	75,000	101%
	Fund:		59			74,000	0%	75,000	0	75,000	101%

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2211 Youth Program Donations

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget 21-22	Rec. 21-22	Budget 22-23	Change 22-23	Budget 22-23	Budget 22-23
360000 Miscellaneous Revenues										
365000 Contributions & Donations			2,250		0	0%			0	0%
Group:			2,250		0	0%	0	0	0	0%
370000 Interest										
371020 Interest Earned -	17	8	4	4	0	***%			0	0%
Group:	17	8	4	4	0	***%	0	0	0	0%
Fund:	17	8	2,254	4	0	***%	0	0	0	0%

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2211 Youth Program Donations

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
430690	Other Activities										
	220 Operating Supplies				359	3,800	9%			0	0%
	701 Recreation Scholarships					0	0%	3,400		3,400	****%
	Account:				359	3,800	9%	3,400	0	3,400	89%
	Fund:				359	3,800	9%	3,400	0	3,400	89%

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2212 Parks - Volleyball Court

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget 21-22	Rec. 21-22	Budget 22-23	Change 22-23	Budget 22-23	Budget 22-23
370000 Interest										
371020 Interest Earned -	55	25	6	6	0	***%			0	0%
Group:	55	25	6	6	0	***%	0	0	0	0%
Fund:	55	25	6	6	0	***%	0	0	0	0%

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2212 Parks - Volleyball Court

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
460000	Culture and Recreation										
	936 Parks & Recreation Facili					5,150	0%	5,150		5,150	100%
	Account:					5,150	0%	5,150	0	5,150	100%
	Fund:					5,150	0%	5,150	0	5,150	100%

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TOWN OF WEST YELLOWSTONE  
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2214 Rec. Program Scholarships

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget 21-22	Rec. 21-22	Budget 22-23	Change 22-23	Budget 22-23	Budget 22-23
360000 Miscellaneous Revenues										
365001 Contributions-WY	9,495	5,926	6,257	8,770	5,000	175%	9,000		9,000	180%
Group:	9,495	5,926	6,257	8,770	5,000	175%	9,000	0	9,000	180%
370000 Interest										
371020 Interest Earned -	17	47	11	12	0	***%			0	0%
Group:	17	47	11	12	0	***%	0	0	0	0%
Fund:	9,512	5,973	6,268	8,782	5,000	176%	9,000	0	9,000	180%

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2214 Rec. Program Scholarships

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget 21-22	Exp. 21-22	Budget 22-23	Changes 22-23	Budget 22-23	Budget 22-23
460000	Culture and Recreation										
	701 Recreation Scholarships		7,145	8,100		9,000	0%	16,000		16,000	178%
	donations that will be transferred in the form of Scholarships to the summer recreation program										
	Account:		7,145	8,100		9,000	0%	16,000	0	16,000	178%
	Fund:		7,145	8,100		9,000	0%	16,000	0	16,000	178%



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

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
310000 Property Taxes										
311010 REAL PROPERTY TAX estimate	39,787	46,993	46,322	51,247	41,000	125%	50,000		50,000	122%
311020 Personal Property Tax	945	1,191	5,363	803	0	***%			0	0%
311021 PP Tax Mobile Homes		5			0	0%			0	0%
Group:	40,732	48,189	51,685	52,050	41,000	127%	50,000	0	50,000	121%
330000 Intergovernmental Revenues										
334100 State Aid	407				0	0%			0	0%
334103 Library-Broad Valley	1,480				0	0%			0	0%
338002 County Allocation	63,298	66,399	70,441	54,387	70,500	77%			0	0%
Group:	65,185	66,399	70,441	54,387	70,500	77%	0	0	0	0%
340000 Charges for Services										
346070 Library Fees (Not Fines)	723	550	543	398	200	199%	350		350	175%
Group:	723	550	543	398	200	199%	350	0	350	175%
360000 Miscellaneous Revenues										
361000 Rents/Leases				10	0	***%			0	0%
362000 Refunds & Reimbursement	1,500	493	493		0	0%			0	0%
365000 Contributions & Donations		16,723			0	0%			0	0%
365020 Private grants		15,000	3,648		0	0%			0	0%
Group:	1,500	32,216	4,141	10	0	***%	0	0	0	0%
370000 Interest										
371020 Interest Earned -	88	49	19	15	0	***%	20		20	*****%
Group:	88	49	19	15	0	***%	20	0	20	*****%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating estimate	109,251	132,000	90,000	88,000	127,346	69%	125,000		125,000	98%
Group:	109,251	132,000	90,000	88,000	127,346	69%	125,000	0	125,000	98%
Fund:	217,479	279,403	216,829	194,860	239,046	82%	175,370	0	175,370	73%

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2220 Library

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget 21-22	Exp. 21-22	Budget 22-23	Changes 22-23	Budget 22-23	Budget 22-23
460100	Library Services										
110	Salaries and Wages	153,473	162,740	157,967	159,207	177,232	90%	203,107		203,107	115%
140	Employer Contributions	39,335	43,227	43,839	42,957	45,065	95%	47,354		47,354	105%
215	Books	7,221	5,315	7,388	7,738	8,000	97%	8,000		8,000	100%
216	Computer supplies	729	2,852	1,157	1,505	1,500	100%	1,500		1,500	100%
220	Operating Supplies	4,123	4,649	897	1,883	3,000	63%	3,000		3,000	100%
311	Postage, Box Rent, etc.	28				50	0%	50		50	100%
335	Membership Fees & Dues	45	25	47		50	0%	50		50	100%
345	Telephone & Internet	4,838	4,725	4,967	4,621	5,500	84%	5,500		5,500	100%
355	IT Related Services	2,110	1,865	150		1,500	0%	1,500		1,500	100%
357	Other Professional Servic	20				0	0%			0	0%
363	Repair Office Equipment				215	100	215%	500		500	500%
364	Office Furniture/Equipmen			3,648		0	0%			0	0%
370	Travel	1,032	641		300	1,000	30%	1,000		1,000	100%
380	Training Tuition/Registra	423				500	0%	500		500	100%
398	Other Contracted Services	3,311	3,178	3,389	5,502	4,800	115%	5,000		5,000	104%
870	Miscellaneous	89	500			250	0%	250		250	100%
930	Improvements Other than B		29,805			0	0%			0	0%
	Account:	216,777	259,522	223,449	223,928	248,547	90%	277,311	0	277,311	112%
	Fund:	216,777	259,522	223,449	223,928	248,547	90%	277,311	0	277,311	112%

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

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget 21-22	Rec. 21-22	Budget 22-23	Change 22-23	Budget 22-23	Budget 22-23
340000 Charges for Services										
343320 Sale of Cemetery Plots	1,570	400	1,250	2,300	400	575%	600		600	150%
343330 Permits	530	1,140	-1,280	20	250	8%	50		50	20%
Group:	2,100	1,540	-30	2,320	650	357%	650	0	650	100%
370000 Interest										
371020 Interest Earned -	39	11	2	2	0	***%			0	0%
371050 STIP Program	209	172	23	24	25	96%	25		25	100%
Group:	248	183	25	26	25	104%	25	0	25	100%
Fund:	2,348	1,723	-5	2,346	675	348%	675	0	675	100%

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2240 Cemetery

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
430900	Cemetery Services										
220	Operating Supplies	26	263	1	58	3,000	2%	3,000		3,000	100%
355	IT Related Services	1,266	1,329	1,356	1,383	1,400	99%	1,400		1,400	100%
357	Other Professional Servic				915	500	183%	500		500	100%
365	Grounds & Grounds Improve		168			2,000	0%	4,000		4,000	200%
870	Miscellaneous					250	0%	250		250	100%
	Account:	1,292	1,760	1,357	2,356	7,150	33%	9,150	0	9,150	128%
	Fund:	1,292	1,760	1,357	2,356	7,150	33%	9,150	0	9,150	128%

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2392 CDBG-Local Source

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget 21-22	Rec. 21-22	Budget 22-23	Change 22-23	Budget 22-23	Budget 22-23
370000 Interest										
371010 Interest-Money Market	102	83	7		0	0%			0	0%
371020 Interest Earned -	109	50	28	32	0	***%			0	0%
371050 STIP Program	939	663	80	93	0	***%			0	0%
373010 C.D.B.G. Interest payment			349	1,301	750	173%	1,250		1,250	167%
373020 C.D.B.G. Principal				2,663	800	333%	4,500		4,500	563%
we have one loan out to ClearBlu for his pipejetting business										
Group:	1,150	796	464	4,089	1,550	264%	5,750	0	5,750	370%
Fund:	1,150	796	464	4,089	1,550	264%	5,750	0	5,750	370%

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2392 CDBG-Local Source

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
470320	Economic Development										
	851 CDBG Local Source Loan			25,500		68,000	0%	68,000		68,000	100%
	Account:			25,500		68,000	0%	68,000	0	68,000	100%
	Fund:			25,500		68,000	0%	68,000	0	68,000	100%

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2701 Cemetery Perpetual Care (7050)

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget 21-22	Rec. 21-22	Budget 22-23	Change 22-23	Budget 22-23	Budget 22-23
340000 Charges for Services										
343350 Perpetual Care	1,030	500	50	1,050	0	***%			0	0%
Group:	1,030	500	50	1,050	0	***%	0	0	0	0%
370000 Interest										
371020 Interest Earned -	55	27	7	8	0	***%			0	0%
371050 STIP Program	877	619	84	86	0	***%			0	0%
Group:	932	646	91	94	0	***%	0	0	0	0%
Fund:	1,962	1,146	141	1,144	0	***%	0	0	0	0%

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2820 Gas Tax Apportionment

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
330000 Intergovernmental Revenues										
335040 Gasoline Tax	29,492	29,418	29,164	26,466	28,871	92%	27,663		27,663	96%
Group:	29,492	29,418	29,164	26,466	28,871	92%	27,663	0	27,663	95%
370000 Interest										
371010 Interest-Money Market	44	21	8	6	0	***%			0	0%
371020 Interest Earned -	95	207	59	151	0	***%	200		200	****%
371050 STIP Program	30	2		152	0	***%	150		150	****%
Group:	169	230	67	309	0	***%	350	0	350	****%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	20,000	30,000		119,000	119,000	100%	43,300		43,300	36%
Group:	20,000	30,000		119,000	119,000	100%	43,300	0	43,300	36%
Fund:	49,661	59,648	29,231	145,775	147,871	99%	71,313	0	71,313	48%



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2820 Gas Tax Apportionment

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
430200	Road & Street Services										
368	Parking Lots/Striping/Sto		2,625			5,000	0%			0	0%
451	Alley Repair		14,250	11,400	11,850	15,000	79%			0	0%
930	Improvements Other than B crack sealing for N/S streets					0	0%	94,024		94,024	*****%
	Account:		16,875	11,400	11,850	20,000	59%	94,024	0	94,024	470%
430243	Re-Surfacing										
931	Roads, Streets & Parking	11,315				0	0%			0	0%
	Account:	11,315				0	***%	0	0	0	0%
430262	Sidewalks										
365	Grounds & Grounds Improve	67,219	4,167			200,000	0%			0	0%
930	Improvements Other than B		5,937			0	0%			0	0%
937	Improvements					0	0%	137,320		137,320	*****%
	ADA Sidewalk aprons 68,040 + 69,280 sidewalks replace on N. Electric RT transfer required of \$43,296 to do both of these projects										
	Account:	67,219	10,104			200,000	0%	137,320	0	137,320	69%
521000	Interfund Operating Transfers Out - (Specify										
825	Transfer					0	0%	14,132		14,132	*****%
	transfer allowable amount of GAS TAX dollars to capital improvment (25%) for FY 22 & FY 23 (6915.70 + 7217.89)										
	Account:					0	***%	14,132	0	14,132	*****%
	Fund:	78,534	26,979	11,400	11,850	220,000	5%	245,476	0	245,476	112%

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2821 Gas Tax BARSAA Funds

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
	21-22	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
330000 Intergovernmental Revenues										
335041 430State shared BARSAA	34,409		33,598	70,570	65,482	108%			0	0%
Group:	34,409		33,598	70,570	65,482	108%	0	0	0	0%
370000 Interest										
371020 Interest Earned -	31	9	9	9	0	***%			0	0%
Group:	31	9	9	9	0	***%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	8,600	1,900	2,000	16,000	17,204	93%			0	0%
Group:	8,600	1,900	2,000	16,000	17,204	93%	0	0	0	0%
Fund:	43,040	1,909	35,607	86,579	82,686	105%	0	0	0	0%

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2821 Gas Tax BARSAA Funds

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
430200	Road & Street Services										
357	Other Professional Servic			37,575		0	0%			0	0%
367	Crack Seal/chip seal/side	10,000			76,898	77,000	100%			0	0%
368	Parking Lots/Striping/Sto	31,185				0	0%			0	0%
	Account:	41,185		37,575	76,898	77,000	100%	0	0	0	0%
	Fund:	41,185		37,575	76,898	77,000	100%	0	0	0	0%

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2850 911 Emergency

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
330000 Intergovernmental Revenues										
335000 Intergovernmental		31,045			0	0%			0	0%
335080 911 Emergency Number	9,735	9,477	8,903	6,887	8,900	77%	8,900		8,900	100%
338004 911	113,215	132,368	132,303	151,176	151,176	100%	150,000		150,000	99%
WF Dept. of Revenue information										
Group:	122,950	172,890	141,206	158,063	160,076	99%	158,900	0	158,900	99%
370000 Interest										
371010 Interest-Money Market	19				0	0%			0	0%
371020 Interest Earned -	172	136	107	72	100	72%	75		75	75%
371050 STIP Program	222	149	127	338	100	338%	350		350	350%
Group:	413	285	234	410	200	205%	425	0	425	212%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating				23,956	23,956	100%			0	0%
Group:				23,956	23,956	100%	0	0	0	0%
Fund:	123,363	173,175	141,440	182,429	184,232	99%	159,325	0	159,325	86%
Grand Total:	4,796,075	4,870,862	7,001,092	8,051,494	8,283,510		9,569,643	0	9,569,643	

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2850 911 Emergency

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		21-22	21-22	21-22	21-22	21-22	22-23	22-23	22-23	22-23	22-23
420750	Central Emergency Dispatch-911										
212	Small Items of Equipment			1,121	380	1,500	25%	1,500		1,500	100%
	Base amount, new headsets										
216	Computer supplies			648		0	0%			0	0%
341	Electric				192	24,000	1%	2,400		2,400	10%
	911 tower electric bill										
344	Natural Gas/propane	1,138	59			1,000	0%			0	0%
345	Telephone & Internet	13,475	13,574	19,112	28,488	22,000	129%	34,200		34,200	155%
	Telephone (19,200); Annual maintenance (15,000)										
357	Other Professional Servic	770	890		2,113	1,000	211%	1,000		1,000	100%
362	Radio Repair	525				5,000	0%	5,000		5,000	100%
366	Buildings				1,675	2,500	67%			0	0%
370	Travel	3,533		2,015	371	3,500	11%	3,500		3,500	100%
	APCO international (x2)										
380	Training Tuition/Registra	1,718		2,539		2,500	0%	2,500		2,500	100%
	APCO International (x2)										
398	Other Contracted Services	28,824	14,853	40,498	15,285	16,000	96%	16,000		16,000	100%
	E Force Annual Services Agreement (12,000); Crimestar annual (3,200)										
945	Communication Equipment	116,655	17,006		52,199	298,000	18%	120,000		120,000	40%
	RMS/CAD										
947	Office Machinery & Equipm		8,875			0	0%			0	0%
948	Computer Equipment				32,743	50,300	65%	30,000		30,000	60%
	New REcorder, radio system updates										
	Account:	166,638	55,257	65,933	133,446	427,300	31%	216,100	0	216,100	51%
490530	Debt Service-Public Safety PD										
610	Principal	42,429				0	0%			0	0%
620	Interest	1,322				0	0%			0	0%
	Account:	43,751				0	***%	0	0	0	0%
	Fund:	210,389	55,257	65,933	133,446	427,300	31%	216,100	0	216,100	51%

%

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2917 Crime Victims Assistance

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
450131	General Assistance										
	391 Ambulance, Clinic & Hospi					6,454	0%	6,454		6,454	100%
	Account:					6,454	0%	6,454	0	6,454	100%
	Fund:					6,454	0%	6,454	0	6,454	100%
											%
	Grand Total:	5,181,115	4,873,565	2,898,538	8,353,290	12,885,777		12,006,806	0	12,006,806	

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3050 GO Bond

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget 21-22	Rec. 21-22	Budget 22-23	Change 22-23	Budget 22-23	Budget 22-23
-----										
310000 Property Taxes										
311010 REAL PROPERTY TAX	164,834	194,686	193,869	212,308	182,000	117%	215,000		215,000	118%
311020 Personal Property Tax	3,972	4,934	22,298	3,327	150	***%	3,000		3,000	2000%
311021 PP Tax Mobile Homes		19			0	0%			0	0%
Group:	168,806	199,639	216,167	215,635	182,150	118%	218,000	0	218,000	119%
370000 Interest										
371010 Interest-Money Market	99	50			0	0%			0	0%
371020 Interest Earned -	340	288	69	73	0	***%			0	0%
371050 STIP Program	2,860	2,551	317	670	0	***%	500		500	*****%
Group:	3,299	2,889	386	743	0	***%	500	0	500	*****%
Fund:	172,105	202,528	216,553	216,378	182,150	119%	218,500	0	218,500	119%
Grand Total:	172,105	202,528	216,553	216,378	182,150		218,500	0	218,500	

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3050 GO Bond

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
490100 General Obligation Bonds											
610	Principal	91,960	243,985	96,011	98,168	98,800	99%	300,331		300,331	304%
Principle is \$100,331. Buy Down of \$200,000. Recommend to buy down the principle and reduce the time required to tax the public for paying off this debt											
620	Interest	19,299	17,274	15,248	13,091	13,100	100%	10,930		10,930	83%
	Account:	111,259	261,259	111,259	111,259	111,900	99%	311,261	0	311,261	278%
	Fund:	111,259	261,259	111,259	111,259	111,900	99%	311,261	0	311,261	278%
											%
-----											
	Grand Total:	111,259	261,259	111,259	111,259	111,900		311,261	0	311,261	