



**MONTANA**

**PARK**  
COUNTY

# **BUDGET HIGHLIGHTS**

**NOTE: This is not the Complete Park County Budget.** Please see the FY 2018 Budget for complete details. This document contains the Table of Contents for the Full Budget, Budget Message, County Financials, General Fund Financials and the following Major grouping totals of activities in Park County: General Government, Public Safety, Public Works, Public Health, Social-Economic-Cultural-Recreation & Community, and Other Administration & Transfers. Appendix A contains the Budget Resolution and Exhibit A.

Two Departments are listed: Park County Sheriff's Office and Public Works Department

**Fiscal Year ended June 30, 2018**

**County of Park**

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## 2018 FINAL BUDGET

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EXECUTIVE SUMMARY



**PARK**  
**COUNTY**  

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**MONTANA**



# PARK COUNTY

2018 Budget

## BUDGET CERTIFICATION

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal 2018, was prepared according to law and adopted by the Board of County Commissioners on September 7, 2017 and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed  Date 10/18/17  
Board Chairman

Signed  Date 10/18/17  
Finance Director

County of Park



## Budget Message

September 30, 2017

Residents of Park County:

This document is the final budget for Park County, Montana for the fiscal year ending June 30, 2018. A brief summary of the budget follows with explanations of noteworthy changes in the coming fiscal year.

### Overview of Budgeted Resources

The following table depicts beginning fund balances, budgeted revenues, budgeted expenditures, and estimated ending fund balances for the coming year. This table reflects estimated revenues of \$15,791,364 and budgeted expenditures of \$17,135,951, resulting in a projected ending balance of \$13,563,792 for all funds. This ending balance is 7.7% less than was projected for the prior year. All Park County funds are included in this table, broken down between Governmental Funds and Proprietary Funds.

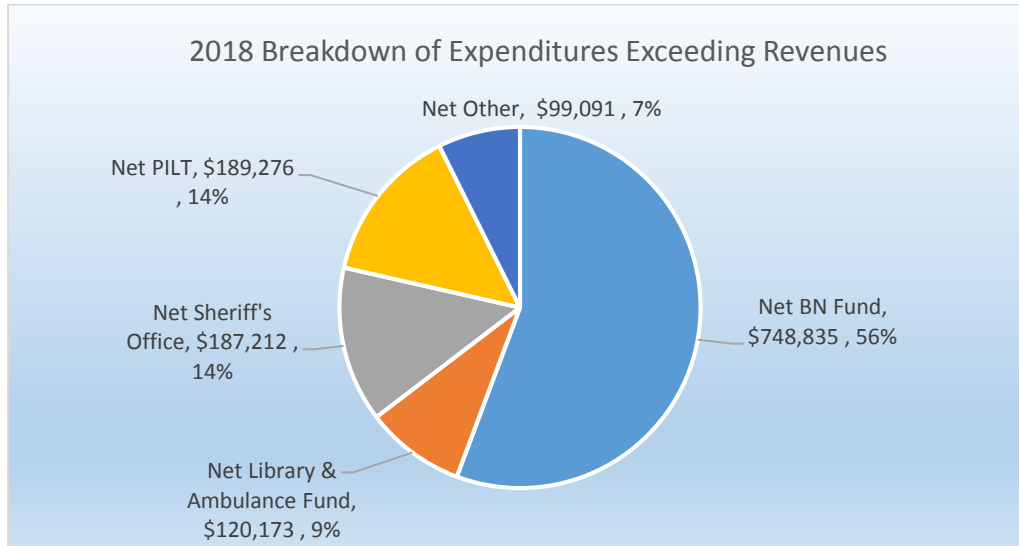
#### Projected Changes in Fund Balance/Cash Balance Final Budget – July 1, 2017 through June 30, 2018

	Governmental Funds				Proprietary Funds	
	General	Special Revenue	Debt Service	Capital Project	Enterprise	Total All funds
Beginning Fund Balance	\$783,643	\$3,170,921	\$0	\$8,926,920	\$2,026,895	\$14,908,379
Plus Budgeted Revenue	\$3,548,916	\$10,317,685	\$0	\$708,883	\$1,215,880	\$15,791,364
Less Budgeted Expenditures	\$3,656,201	\$11,024,749	\$0	\$1,099,246	\$1,355,756	\$17,135,951
Projected Ending Fund Balance	\$676,358	\$2,463,857	\$0	\$8,536,557	\$1,887,019	\$13,563,792

This year, Park County has followed a practice of budgeting revenues and expenditures conservatively to try and create a more realistic picture of what actually happens during the year assuming normal operations. In the past, expenditures were budgeted for worst case scenario which inflated expenditures well over revenues. In Fiscal Year 2017, expenditures were originally budgeted at \$16,735,753 and revenues were originally budgeted at \$15,181,880 while actual expenditures were \$15,751,233 and actual revenues were \$14,983,976. There were some projects that were not started until 2018, but that does not account for all of the variation. While Park County recognizes that unforeseen events occur, in 2018 Park County is focusing on regular operating expenses and planned projects for the fiscal year 2018 budget. The conservative revenue approach practice recognizes that it is easier to acknowledge an excess of revenue than to deal with a shortfall. Because of the conservative approach to revenues, estimated ending fund balances are sometimes lower than beginning fund balances in several budgeted funds, but they may end up higher at the end of the year. It's possible that there will be unforeseen and/or uncontrollable expenses, such as natural disasters or accidental losses, but those are excluded so that the data can be looked at as normal operations.



For Fiscal Year 2018, expenditures exceed revenues by \$1,344,587 compared to the Fiscal Year 2017 amended net difference of \$2,024,653. The BN General Capital Improvement fund includes expenditure items with little or no corresponding revenues (see Notes).



**Notes:**

1. Net BN Fund – Revenues received are interest and proceeds from a loan to the Road Department and a loan to the Cooke City Emergency Services. Most of the expenditures are for FLAP, Federal Lands Access Programs where Park County has to match Federal Dollars at a rate of 13.42%, allowing Park County to leverage its dollars for large road projects. In Fiscal Year 2018, there are 2 main projects, the Tom Miner Road FLAP (\$363,088) and the Mill Creek Road FLAP (\$290,710). In addition, funds are budgeted to pay for the Search & Rescue building loan and some smaller FLAP planning costs for Old Yellowstone Trail Road and Shields River Road.
2. Net Library and Ambulance Fund – In 2017 it was agreed that funds held in reserve in Park County would be distributed to the City of Livingston for their funds’ respective operations and reserve in 2018.
3. Net Sheriff’s Office – In 2018, the Sheriff’s Office requested 2 additional deputy positions and there are increased costs related to the Crisis Intervention and Jail Diversion program providing needed mental health support to the Detention Center. The Sheriff’s Office has submitted for federal grant funding for one of the deputy positions. Overtime has been cut in an effort to balance the budget.
4. Net “Payments in Lieu of Taxes” (PILT) are Federal payments to local governments that help offset losses in property taxes due to non-taxable Federal lands within their boundaries. The law recognizes the inability of local governments to collect property taxes on Federally-owned land can create a financial impact (<https://www.doi.gov/PILT>). In Park County, PILT supports the 911 Dispatch Center, the Public Safety Department, the Road Department, other departments and various community agencies that provide support to the elderly and others in need.
5. Net Other Funds – The remainder of the funds have net budget differences of \$99,091. While the General Fund is showing a budget deficit of \$107,285, Cooke City is showing \$135,000 unspent budgeted 2017 dollars, and the Landfill shows a \$145,437 deficit for capital equipment from dollars released by the Montana Department of Environmental Quality, those deficits are offset somewhat by Intercap loan funds received for a 2017 grader replacement purchase and other revenue overages in other departments.

A 5 year analysis of payroll, including employment taxes and benefits, determined that Park County consistently pays less than 97% of budgeted amounts due to turnover. For 2018, with a payroll of \$7,086,640, that amounts to \$212,599 that likely will not be paid out over the year. Additionally, while PILT expenditures exceed revenues by \$189,276, the revenues were kept at the 2017 level and it’s possible that the PILT revenues will increase in 2018 as they have in the past allowing PILT to keep a better reserve. These two factors increase the likelihood that for Park County revenues and expenditures will be more closely aligned in FY2018, excluding the one-time charges for the BN Fund.





## Highlights of the 2018 Budget

### Taxable values and mill levies

The county-wide total taxable value of property was certified by the Montana Department of Revenue to be \$44,447,625 for fiscal year 2017 calculations. Of that amount, \$368,113 is the value of property in two Tax Increment Financing (TIF) Districts within the city of Livingston. The TIF Districts use gains in property taxes within the TIF District to finance improvements within those TIF Districts. The difference between the base year amount and the current year amount is not available for use outside of the TIF Districts. The taxable value of property in Park County is calculated by subtracting the value of the TIF from the total taxable value, which comes to \$44,079,512 for fiscal year 2018. The value of a county-wide mill is 1/1000 of the taxable value of property (less the TIF) in Park County, so one mill is equal to \$44,080 for fiscal year 2018, an increase of \$3,602 per mill or 8.9%.

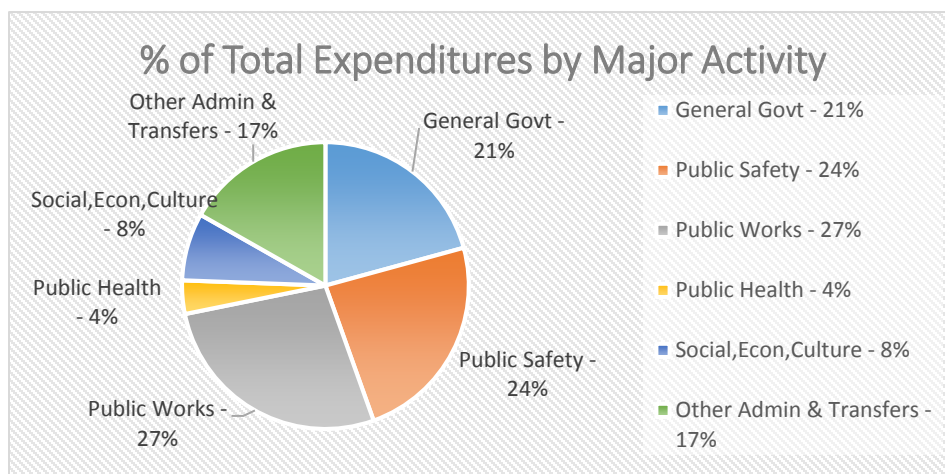
Park County general purpose mills are apportioned among the following funds: General, Bridge, Weed Control, Fair, Airport, District Court, Comprehensive Insurance, Library, Shields Valley Senior Center, Law Enforcement, Planning, and Museum. With the significant increase in the value of the mill, the number of mills for these aggregate mills went from 89.03 mills in fiscal year 2017 to 83.69 mills in fiscal year 2018, per calculations according to Montana Code Annotated 15-10-420.

The increase in value of a county mill and the decrease in the number of mills allowed to be levied are expected to increase tax revenues for Park County general mills by approximately 3.3%, from \$3,569,559 in fiscal year 2018 (after the Department of Revenue recertification due to the change in Northwestern Energy property values) to \$3,689,014 in fiscal year 2018. The inflation factor applied to the previous year's maximum property taxes was 0.59%.

Non-tax revenues for the same funds are budgeted to increase by 5.4% from \$3,928,271 in fiscal year 2017 to \$4,139,647 in fiscal year 2018. This is partly due to an increase in funding for Health Insurance benefits paid from the Permissive Medical Levy as a transfer.

The Park County Commissioners levied the entire authorized amount of Park County general purpose mills for fiscal year 2018.

In 2018, the budget has been broken out into the following groups, and the discussion for the groups precedes the financials for each group:

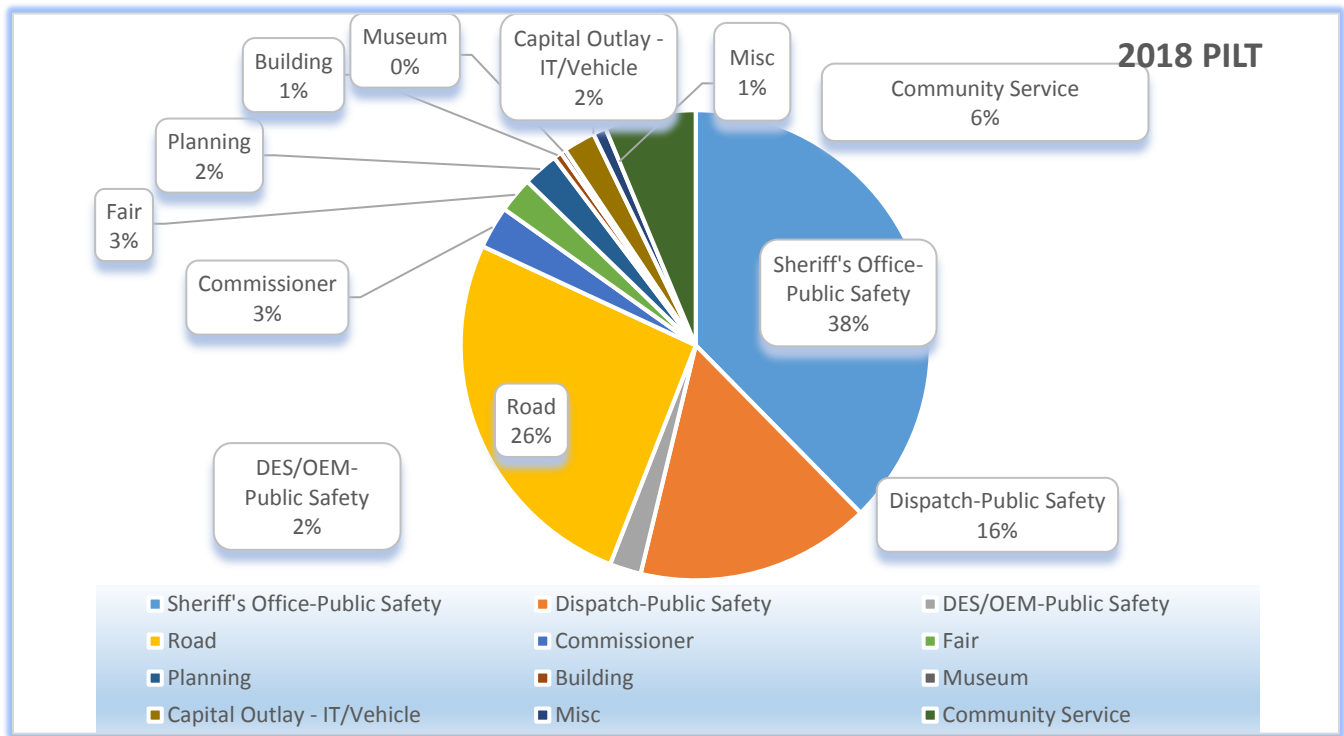


FY 2018 Budget Highlights - See FY 2018 Budget for the complete document



## PILT – Payment in Lieu of Taxes

Payment in Lieu of Taxes (PILT) funds are received annually from the federal government in lieu of taxes on federal property within Park County and are dependent upon congressional appropriations. Funding for PILT is still an unknown as of this writing. At the end of 2018, the Ending Fund Balance is estimated to be \$600,773, a decrease of \$189,276. Budgeted revenues and expenditures for 2018 are \$1,350,000 and \$1,539,276 respectively. The County will need to consider how PILT funds are budgeted in the future since funds are not authorized until the spring.



The majority of appropriations from PILT are transfers out to other funds in order to finance their operations. It is also used to pay for operating costs of certain services such as Public Safety programs, advisory services, motor pool maintenance, and assistance to local non-profit organizations providing public health and social services. In 2018, appropriations have increased by 6%. PILT appropriations increased from \$1,452,043 in fiscal year 2017 to \$1,539,276 in 2018. Park County recognizes that PILT spending is at an unsustainable level and will need to slow the drop in reserves.

## Forest Reserve Act Funding

The Forest Reserve Act, also known as the Secure Rural Schools and Community Self Determination Act (SRS), was designed to provide assistance to rural counties and school districts to compensate for lost revenues from declining timber harvests on federal lands. In 2017, Title I of SRS that is split between Park County Road fund and local schools reverted to a 25% formula, and, while the Road fund was budgeted to receive \$350,000, the fund actually received \$78,820. When the Road budget was established for 2018 the funding was still uncertain for SRS, and the Commissioners elected to budget at a higher potential rate of \$320,000. The future is still uncertain for 2018, and the Public Works Department will continue to track expenditures closely.



Title II of SRS is designated for special projects on federal lands nominated by a local Resource Advisory Committee (RAC), and Title III is to support community wildfire planning and protection. Title II funds in 2017 were dedicated to the Big Creek Road Improvement project in the amount of \$23,699. In 2018, no activity has been budgeted at this time since there are no specific projects set up. Because the allowable uses for Title III funds are restricted and under a deadline, in recent years Park County elected to allocate 0% of its SRS payment to Title III. Currently, previous elections have been carried forward so there is no additional funding from Title III.

## **BN Capital Fund**

The BN Capital Fund was created with a settlement award from a lawsuit between Park County and the BNSF Railway in relation to pollution issues at Park County landfill. The original settlement of \$8,727,098 is defined as the principal amount of the fund. In 2012, Resolution #1145 allowed the expenditure of interest accrued from the award on capital improvement projects and to repay the Search and Rescue building loan. In July of 2015, the Commission amended that resolution to allow for expenditure of the principal of the BN Capital funds on a limited basis.

In fiscal year 2017, \$856,938 was appropriated for capital improvement projects, but only \$611,441, or 72%, was used. Several of the capital projects are ongoing. In fiscal year 2018, \$848,835 has been appropriated for continued funding of matches for several FLAP projects, as well as continued funding of loan payments for the SAR building. The FLAP portions of those appropriations are itemized below in the discussion on Capital Improvement Projects. In addition, two loans have been made to two Cooke City government agencies within Park County which are being repaid at the prevailing prime rate at the time of the loan. The projected fund balance at the end of 2018 is \$8,360,662.

## **Permissive Medical Levy**

Montana law allows local governments to permissively levy for the increase in employer contributions for group health insurance benefits. For fiscal year 2018, the Commissioners elected to continue fully supporting Park County's contribution to employees' health insurance premiums through the Permissive Medical Levy. Health rates per employee increased in 2018 by 16%.

## **Permissive Retirement Levy**

In 2018, the Montana legislature increased employer contributions for the Sheriff Retirement System by 3% and are allowing Counties to levy the increase as a permissive levy.

## **Debt**

Park County has an allowable debt limit of \$62 million, per 7-7-2101 MCA, yet owes around \$1 million to outside financing sources. In fiscal 2014, Park County incurred an \$880,000 debt from the Montana Board of Investments in order to construct a new Search and Rescue facility on Park County land. The loan has a variable interest rate which for fiscal 2018 is 2.50%, and total outstanding loan balance as of this writing is \$664,621. Park County has a 2012 airport loan with a 10-year term and an outstanding balance of \$31,000. In 2017, the Commission elected to fund electric switchgear equipment, the County's portion of the Dispatch remodel as part of a continuing city/county building remodel, a replacement grader and new IT network switches for a total of \$357,500 through the Montana Board of Investments Intercap loan program with a 7 year term and a variable rate which is 2.5% in 2018.

The Road Fund owes \$78,074 internally to the BN Capital Fund for financing road graders purchased in 2013. There are 2 years left on the loan, including fiscal year 2018. The Angel Line Fund fully repaid PILT in 2017 for an internal loan of \$21,152.77 for the purchase of a vehicle and there are no outstanding payments.



There is no enterprise fund debt. The only debt service fund of Park County is one created from the Junk Vehicle program reserves to fund future compensated absences for that department. There has been a one-time designation in the amount of \$4,295.

## Capital Improvement Projects

Major capital projects budgeted in fiscal year 2018 include the following Federal Lands Access Programs (FLAP) and other projects:

- The Main Boulder River Road Improvements FLAP grant is a \$6.5 million project to improve a road that winds between Park and Sweet Grass Counties providing access to the Gallatin National Forest. The local matches have all been paid.
- The Gardiner Gateway FLAP project is an \$11.8 million project aimed to reduce congestion, improve safety, and provide parking in the unincorporated town of Gardiner, which is the north entrance to Yellowstone National Park. Park County has budgeted \$45,000 in fiscal year 2018 to cover fees related to the project to be provided by the BN Capital Fund.
- The Mill Creek Road rehabilitation project is a \$1.96 million project that will utilize FLAP grant funds. Park County's match totals \$290,710 in 2017 and is to be funded out of BN Capital.
- The Tom Miner Bridger Replacement project is a \$2.42 million project that will utilize FLAP grant funds to replace the Tom Miner and Rock Creek Bridges. Park County's match totals \$381,635 and is to be funded out of BN Capital. Park County paid \$18,547 in 2016 and the modified balance of \$363,088 is due in fiscal year 2018.
- Park County has maintained a Trust Account with the MT DEQ to cover the costs associated with Landfill Closure, Corrective Action and Post Closure Monitoring. In 2017, the MT DEQ approved the closure and released funds back to Park County for closure costs incurred. There will only be one trust account remaining by the end of 2018 for Post Closure Monitoring. The MT DEQ also released funds for 2018 capital equipment purchases. Public Works plans to replace one of the refuse trucks, budgeted at \$60,000 and another \$36,000 is budgeted for roll-off equipment.
- Park County has acquired a FEMA grant to upgrade the North Hill Communications Tower which has become ineffective in relation to newer equipment installed in the dispatch center and law enforcement vehicles. The project was mostly completed in 2017 with about \$20,000 remaining costs in 2018.
- The IT Department has identified a need for new network switches since the provider no longer produces or supports the existing switches. The switches cost around \$70,000 and the equipment will be funded through an InterCap loan with the Montana Board of Investments.
- The Sheriff's Office has budgeted \$170,125 for replacement vehicles for Law Enforcement.
- There is \$29,000 budgeted in PILT to cover the cost of a replacement vehicle for the general pool of vehicles available for county employee use on county business.



## Other details of note

Park County continues to manage the resort tax funds for the residents of Cooke City.

The Consumer Price Index increase for 12 months ending in May 2017 was 1.9% and the Employment Cost Index (wage inflation) for 12 months ending in March 2017 was 2.3%. These indices are often used as a basis for salary adjustments. Counties are free to provide salary adjustments for elected officials based upon a recommendation from the Park County Compensation board. Park County's Compensation Board recommended that elected officials receive a 2% increase to their base salary for fiscal year 2018. Wages for non-elected Park County employees were subsequently increased by the same 2% per hour issued to elected officials for a 40 hour work week. Some of payroll is covered by grant funding, such as for DES, MRDTF, Victim Witness and numerous Health Grants. Total payroll, including taxes and benefits, was budgeted at \$6,434,314 in 2017 and increased to \$7,086,640 in 2018, going from 97.64 positions to 102.75 position and including some pay adjustments.

Respectfully,

Erica W. Strickland  
Park County Finance Director



## ***Park County Organizational Mission***

Park County, Montana responsibly provides quality public services and education for the health, safety, and prosperity of all community members, businesses, and guests while supporting our exceptional natural and historic assets.

## ***Park County Organizational Vision***

Park County, Montana is a trusted and thriving team engaging and empowering citizens and guests to enjoy quality of life, success in business, and world-class recreational and cultural opportunities.

## ***Park County Organizational Core Values***

- **Teamwork:** We are a team of teams supporting each other with open minds toward common goals.
- **Quality Service:** We deliver professional, quality services that respond to the changing needs of our diverse community in a dynamic environment.
- **Integrity:** We are honest, trustworthy, fair, and committed to doing the right thing.
- **Courage:** We have the strength to tackle difficult and controversial issues, be innovative in our approach, and embody the values of Park County.
- **Work-Life Balance:** We appreciate each employee's ability to provide outreach and excellent service while honoring their personal lives.

## ***Park County Organizational Goal Statements***

- **Safe and Healthy Community:** Work with our communities to ensure public health and safety through outreach, education, service, and prevention, and provide safe opportunities for travel and recreation.
- **Public Engagement:** Invite public participation at all levels through transparent processes that provide accurate and timely information.
- **Service Excellence Through Quality Workforce:** Provide a positive work environment that attracts and sustains knowledgeable, valued, and inspired employees and volunteers who provide courteous and competent services.
- **Financial Stewardship:** Responsibly allocate resources through intentional decision making, partnerships, and innovation.

# FINANCIAL SUMMARIES



**PARK**  
**COUNTY**  

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**MONTANA**



**County of Park**  
**Taxable Valuation/Mill Levy**  
**Ten-Year History and Analysis**

2018 Budget

**NOTE:** The analysis below includes only entity-wide levies subject to the limitations of Section 15-10-420, MCA

If applicable, a separate analysis is provided for levies subject to the limitations of Section 15-10-420, MCA that are authorized and actually imposed using a different taxable valuation.

Analyses contained in this report do not include voted or permissive levies. Voted and/or permissive mills levied in the current year are listed below.

<b><u>Park County Wide Levies</u></b>					
<b>FISCAL YEAR</b>	<b>ENTITY-WIDE TAXABLE VAULTION</b>	<b>%INCREASE (DECREASE) FROM PREVIOUS YEAR</b>	<b>TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Carry Forward Mills)</b>	<b>CURRENT YEAR ACTUAL MILL LEVY</b>	<b>CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)</b>
	<b>Contacted DOR for correct 2008 taxable valuation</b>		<b>[ENTER the number of mills reported in the 'Current Year Authorized Levy' column from the prior year, FY2017, History &amp; Analysis]</b>		
<b>2008-2009</b>	34,758,863		77.56	77.56	
<b>2009-2010</b>	36,284,647	4.39%	79.32	77.63	
<b>2010 - 2011</b>	37,589,002	3.59%	81.46	80.55	
<b>2011 - 2012</b>	38,156,565	1.51%	83.09	81.58	
<b>2012 - 2013</b>	38,751,116	1.56%	83.79	83.30	
<b>2013 - 2014</b>	39,780,450	2.66%	84.11	84.11	
<b>2014 - 2015</b>	40,001,441	0.56%	84.53	84.53	
<b>2015 - 2016</b>	39,312,486	-1.72%	88.05	88.05	
<b>2016 - 2017</b>	40,095,241	1.99%	89.03	89.03	0.00
<b>2017 - 2018</b>	44,079,512	9.94%	83.69	83.69	0.00

**Voted/Permissive mills levied in current fiscal year:**

<b><u>Description</u></b>	<b><u>Number of Mills levied</u></b>
Permissive Medical Levy	17.19
Permissive Sheriff's Retirement System	0.91
Library - Voted 2.5 Mills & Voted 3.0 Mills	5.50
Angel Line - Voted 1 Mill & Voted \$45,504	2.03
Ambulance - Voted Floating 2.48 Mills and Voted \$185,891	6.70
Search and Rescue - Voted 1 Mill	1.00





# PARK COUNTY

Revenues and expenditures are classified using the Montana Budgetary Accounting and Reporting System (BARS). The following list defines the contents of the summary reports.

Source of Revenues		
310000	Taxes/Assessments	Taxes and assessments levied for the support of the fund
320000	Licenses and Permits	Issuance of Licenses and Permits
330000	Intergovernmental Revenue	Revenues from other government agencies including federal and state
340000	Charges for Services	Fees collected for services, including enterprise revenues (Refuse)
350000	Fines and Forfeitures	Court and other fines
360000	Miscellaneous Revenues	Revenues not elsewhere classified
370000	Investments and Royalty	Revenue related to investments of a government fund and royalties
380000	Other/Transfers In	Transfers In from other government funds, proceeds from debt and sale of fixed assets
Object of Expenditure		
100	Personnel Services	Payroll and benefits
200-500, 700	Operating Expenditures	Supplies, services, building materials, fixed charges, grants
600	Debt Service	Repayment of debt
900	Capital Outlay	Capital outlay for equipment, land & building expenditures
800	Transfer Out	Transfers out to other government funds
Budget Funding Summary		
	Tax Revenues	Tax revenues and assessments (310000)
	Non-Tax Revenues	Revenue expected during the year excluding tax revenues
	Cash from Reserves	Cash from fund reserves needed to balance fund revenues and expenditures



# PARK COUNTY

2018 Budget

## County Overview

### TOTAL COUNTY

	Actual FY15	Actual FY16	Budget FY17	Actual FY17	Prelim FY18	Final FY18
<b>Source of Revenues</b>						
Taxes/Assessments	\$ 6,243,547	6,210,064	6,175,969	6,153,085	6,438,522	6,601,596
Licenses and Permits	35,656	43,759	41,500	44,550	41,800	41,800
Intergovernmental Revenue	3,830,262	3,731,900	4,165,966	3,704,985	3,791,826	3,809,818
Charges for Services	898,271	771,303	691,788	795,119	730,957	729,707
Fines and Forfeitures	152,118	137,125	158,820	126,001	129,000	129,000
Miscellaneous Revenues	1,221,299	1,242,990	1,344,489	1,294,480	1,289,050	1,441,140
Investments and Royalty	149,867	162,905	117,745	166,547	108,600	108,600
Other/Transfers In	3,017,536	3,138,228	2,601,098	2,699,209	2,912,979	2,929,704
<b>Total Revenues</b>	<b>\$ 15,548,556</b>	<b>15,438,273</b>	<b>15,297,375</b>	<b>14,983,976</b>	<b>15,442,734</b>	<b>15,791,364</b>

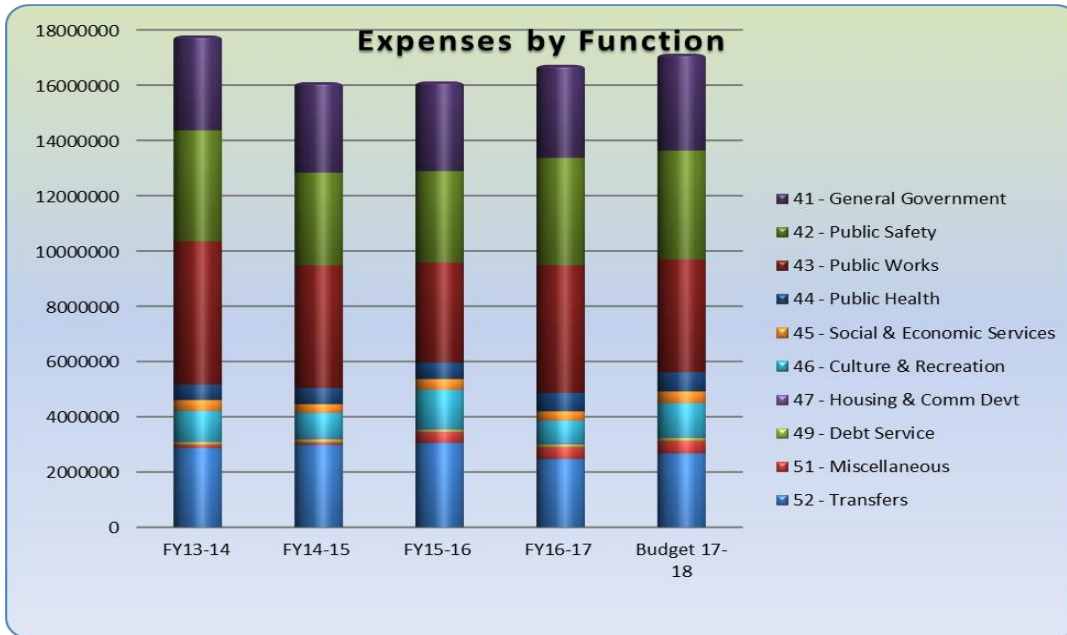
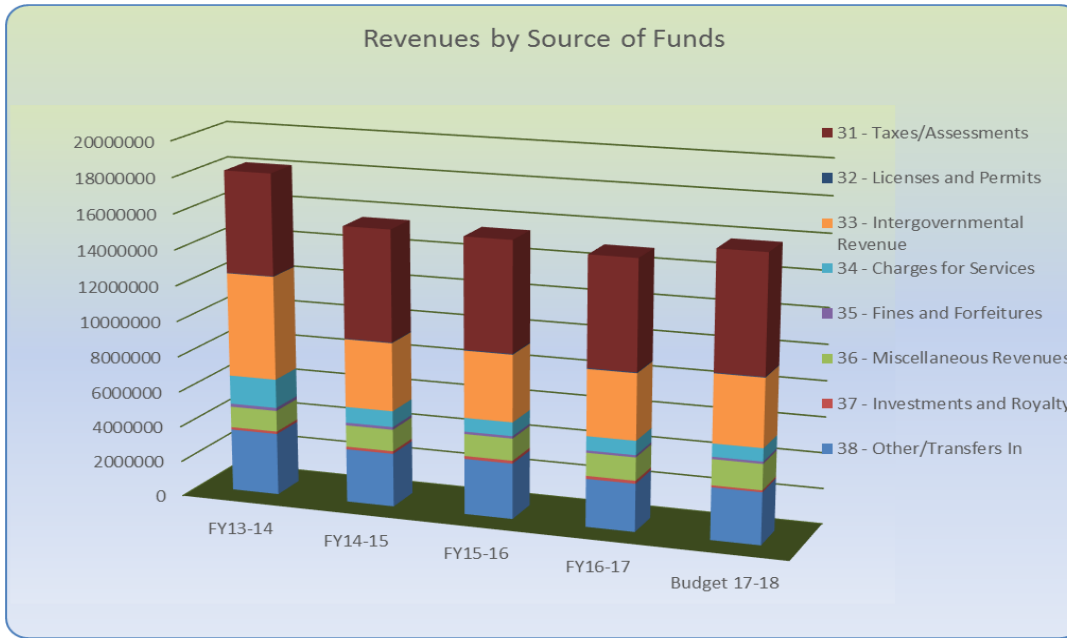
<b>Object of Expenditure</b>						
Personnel Services	\$ 5,882,474	5,822,216	6,443,994	6,237,002	7,014,443	7,086,641
Operating Expenditures	5,528,340	6,143,965	6,850,103	5,443,531	6,301,881	6,757,365
Debt Service	112,741	90,176	92,697	85,947	115,060	115,060
Capital Outlay	1,484,539	843,439	1,421,056	1,412,784	829,988	510,579
Intergovernmental Transfers	3,099,687	3,208,512	2,514,178	2,571,969	2,655,876	2,666,306
<b>Total Expenditures</b>	<b>\$ 16,107,779</b>	<b>16,108,308</b>	<b>17,322,028</b>	<b>15,751,233</b>	<b>16,917,249</b>	<b>17,135,951</b>

<b>Budget By Fund Group</b>						
General Fund	3,290,445	3,405,460	3,469,557	3,400,097	3,630,830	3,656,201
Special Revenue Funds	9,874,639	10,150,692	10,447,047	9,784,586	10,622,324	11,024,749
Capital Project Funds	1,690,613	1,120,308	1,723,604	1,430,943	1,413,655	1,099,246
Enterprise Funds	1,252,083	1,431,849	1,681,821	1,135,607	1,250,441	1,355,756
<b>Total Expenditures</b>	<b>\$ 16,107,779</b>	<b>16,108,308</b>	<b>17,322,028</b>	<b>15,751,233</b>	<b>16,917,249</b>	<b>17,135,951</b>

<b>Budget Funding Summary</b>						
Tax Revenues	\$ 6,243,547	6,210,064	6,175,969	6,153,085	6,438,522	6,601,596
Non-Tax Revenues	\$ 9,305,009	9,228,209	9,121,406	8,830,891	9,004,212	9,189,769
Cash from Reserves	\$ 559,223	670,035	2,024,653	767,257	1,474,515	1,344,587
<b>Total Funding</b>	<b>\$ 16,107,779</b>	<b>16,108,308</b>	<b>17,322,028</b>	<b>15,751,233</b>	<b>16,917,249</b>	<b>17,135,951</b>



**2018 Budget**





# PARK COUNTY

2018 Budget

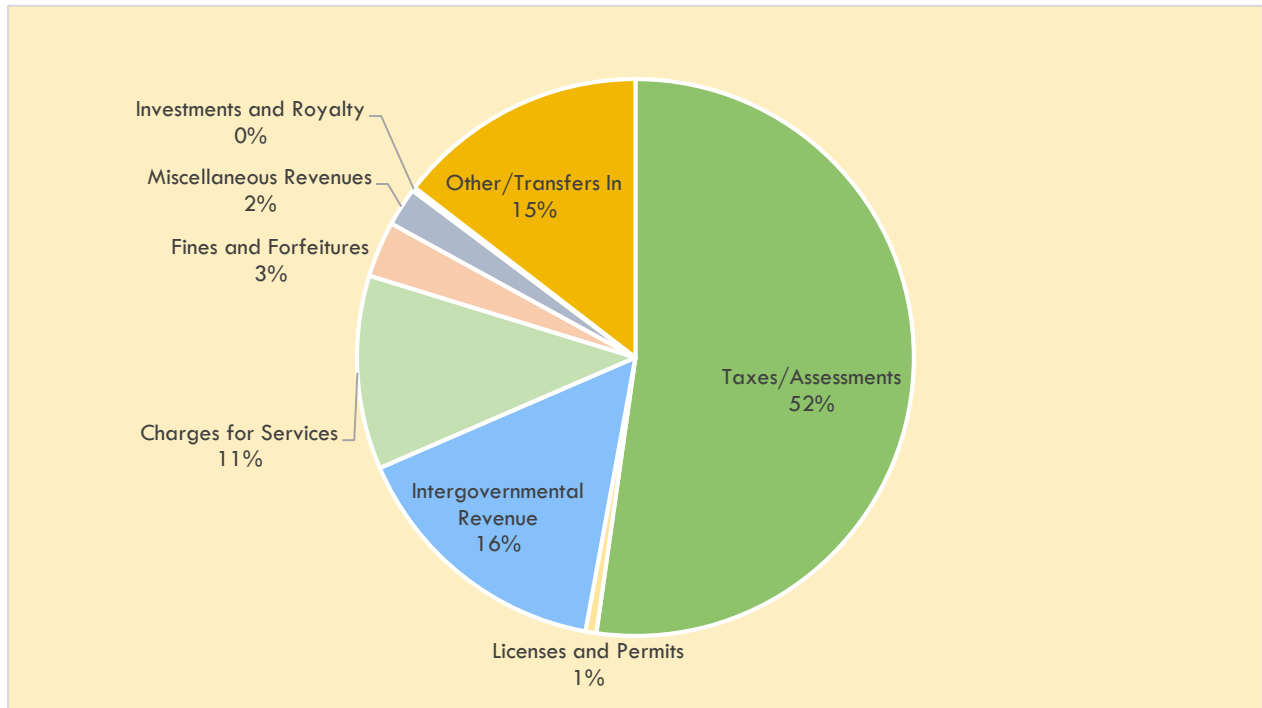
## General Fund

### TOTAL GENERAL FUND

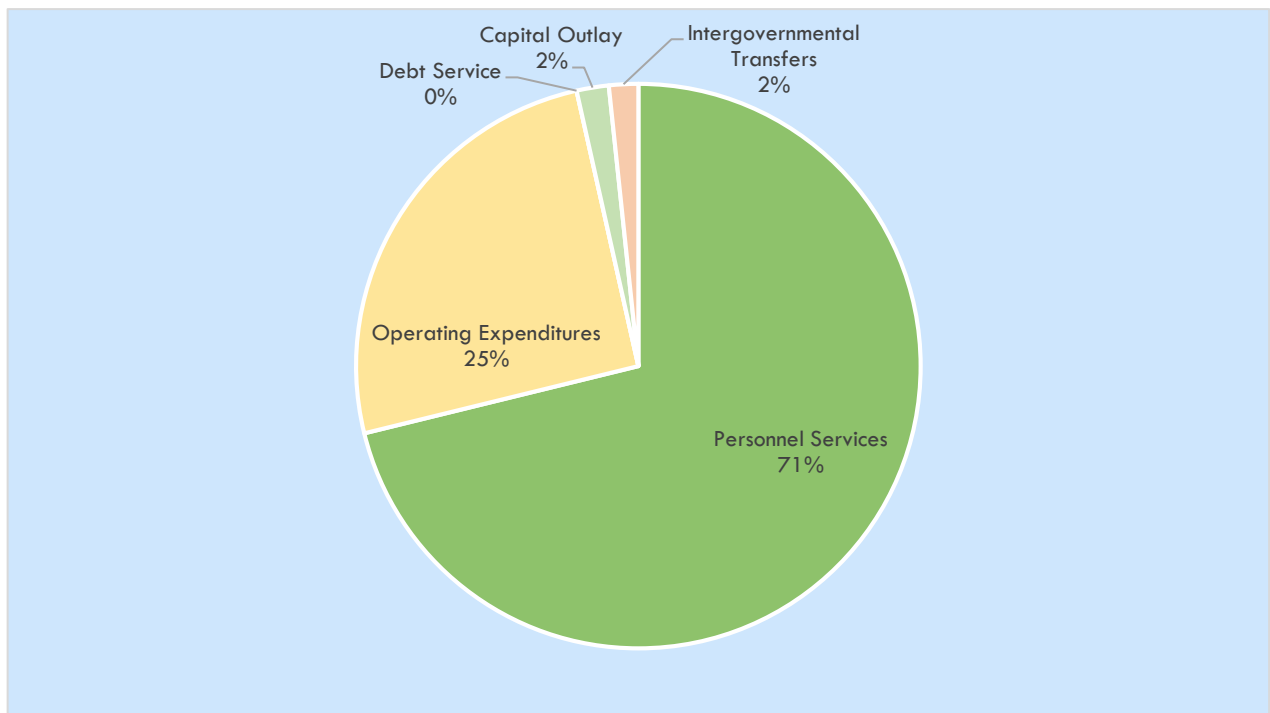
	Actual FY15	Actual FY16	Budget FY17	Actual FY17	Prelim FY18	Final FY18
<b>Source of Revenues</b>						
Taxes/Assessments	\$ 1,692,642	1,827,426	1,813,961	1,868,335	1,856,542	1,854,014
Licenses and Permits	24,600	24,105	22,500	26,260	22,500	22,500
Intergovernmental Revenue	552,626	527,650	619,409	530,679	545,720	554,712
Charges for Services	385,868	407,645	381,888	418,480	400,307	399,057
Fines and Forfeitures	147,107	125,612	140,000	115,007	115,000	115,000
Miscellaneous Revenues	53,196	47,890	124,605	75,325	79,608	79,608
Investments and Royalty	3,463	10,838	4,000	11,839	7,500	7,500
Other/Transfers In	586,296	375,542	367,754	364,367	495,402	516,525
<b>Total Revenues</b>	<b>\$ 3,445,797</b>	<b>3,346,708</b>	<b>3,474,116</b>	<b>3,410,292</b>	<b>3,522,579</b>	<b>3,548,916</b>

<b>Object of Expenditure</b>						
Personnel Services	\$ 2,289,698	2,260,855	2,370,260	2,339,516	2,598,356	2,602,225
Operating Expenditures	896,240	1,029,148	1,003,053	976,058	903,926	925,428
Debt Service	-	-	-	-	-	-
Capital Outlay	46,262	14,603	15,500	11,517	67,298	67,298
Intergovernmental Transfers	58,245	100,855	80,744	73,005	61,250	61,250
<b>Total Expenditures</b>	<b>\$ 3,290,445</b>	<b>3,405,460</b>	<b>3,469,557</b>	<b>3,400,097</b>	<b>3,630,830</b>	<b>3,656,201</b>

<b>Budget Funding Summary</b>						
Tax Revenues	\$ 1,692,642	1,827,426	1,813,961	1,868,335	1,856,542	1,854,014
Non-Tax Revenues	\$ 1,753,155	1,519,282	1,660,155	1,541,957	1,666,037	1,694,902
Cash from Reserves	\$ -	58,752	-	-	108,251	107,285
<b>Total Funding</b>	<b>\$ 3,445,797</b>	<b>3,405,460</b>	<b>3,474,116</b>	<b>3,410,292</b>	<b>3,630,830</b>	<b>3,656,201</b>



FY18 Final Budget Revenues



FY18 Final Budget Expenditures

Projected Changes in Fund Working Capital Balances - Summary Overview  
Fiscal Year 2018

Fund #	Fund Name	Beginning Reserve 7-1-2017	FY - 2018 Estimated Revenues	FY - 2018 Estimated Expenditures	Projected Ending Reserve 6/30/2018
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<b>1000 GENERAL</b>		\$ 783,643	3,548,916	3,656,201	676,358
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**SPECIAL REVENUE FUNDS**

2100	COOKE CITY RESORT TAX	\$ 205,111	190,000	325,000	70,111
2103	GARDINER RESORT TAX	-	55,000	55,000	-
2110	ROAD	13,954	1,597,809	1,559,789	51,974
2130	BRIDGE	46,021	281,273	292,788	34,506
2140	WEED	52,648	136,801	143,809	45,640
2153	PRED ANIMAL - SHEEP	(261)	687	388	38
2155	PRED ANIMAL - CATTLE	3,068	12,728	12,728	3,068
2160	FAIR	58,711	240,281	256,066	42,926
2170	AIRPORT	54,126	65,703	100,643	19,186
2180	DISTRICT COURT	52,697	241,647	257,544	36,799
2181	RECOVERY COURT	-	49,250	49,250	-
2190	COMPREHENSIVE INSURANCE	-	375,272	373,597	1,675
2200	MOSQUITO	5,653	13,223	14,381	4,495
2210	PARKS	79,875	-	-	79,875
2220	LIBRARY	53,127	380,742	428,644	5,225
2230	AMBULANCE	80,579	274,284	346,555	8,308
2250	PLANNING	6,694	153,898	160,486	106
2260	EMERGENCY DISASTER	38,842	-	-	38,842
2280	SENIOR CITIZENS	4,056	2,274	6,000	330
2281	ANGELINE	49,599	114,769	123,707	40,661
2285	Park County Transit - NEW	3,000	87,128	90,128	-
2300	LAW ENFORCEMENT	515,516	2,542,325	2,729,537	328,304
2340	FIRE CONTROL / COUNCIL	6,852	2,500	2,500	6,852
2360	MUSEUM	5	144,051	143,975	81
2370	PERMISSIVE SHERIFF RETIREMT	-	39,900	39,900	-
2372	PERMISSIVE MEDICAL LEVY	-	757,831	757,831	-
2382	SEARCH & RESCUE	54,227	162,757	206,928	10,056
2384	JAIL COMMISSARY	28,561	6,200	6,200	28,561
2386	CONNECT PROG GRANT	25,505	-	25,000	505
2390	DRUG FORFEITURE	-	-	-	-
2392	MO RIVER DRUG TASK FORCE	-	88,135	88,135	-
2393	RECORD PRESERVATION	91,525	30,000	6,500	115,025
2399	YELLOWSTONE RIVER RANCH	57,763	-	-	57,763
2410	GREEN ACRES LIGHTING	336	771	850	257
2415	GREEN ACRES LTS - #2A	374	2,790	2,790	374
2430	GARDINER #1 LIGHTING	8,206	2,340	9,000	1,546
2510	RID	-	-	-	-
2511	CHICORY RID	-	18,401	15,000	3,401
2800	ALCOHOL REHABILITATION	-	40,000	40,000	-
2830	JUNK VEHICLE	-	34,210	34,210	-
2840	WEED GRANT	102	7,500	7,500	102
2841	NOXIOUS WEED GRANTS	1,062	28,000	28,000	1,062
2850	911 EMERGENCY	11,103	120,400	104,650	26,853
2852	911 GARDINER	32,213	-	7,000	25,213

Projected Changes in Fund Working Capital Balances - Summary Overview  
Fiscal Year 2018

Fund #	Fund Name	Beginning Reserve 7-1-2017	FY - 2018 Estimated Revenues	FY - 2018 Estimated Expenditures	Projected Ending Reserve 6/30/2018
2859	COUNTY LAND INFORMATION	31,685	6,000	11,500	26,185
2870	VICTIM WITNESS PROGRAM	-	90,978	90,978	-
2895	HARD ROCK MINE TRUST	574,287	47,475	-	621,762
2896	METAL MINES TAX	102	125,100	125,000	202
2900	PILT	790,049	1,350,000	1,539,276	600,773
2902	FOREST TITLE III	14,483	-	-	14,483
2903	FOREST RESERVE TITLE II	28,601	-	-	28,601
2917	CRIME VICTIMS ASSISTANCE	25,960	14,000	21,319	18,641
2927	HOMELAND SECURITY	-	99,608	97,543	2,065
2950	DUI TASK FORCE	-	20,000	20,000	-
2958	DES	4,357	79,362	78,726	4,992
2965	COMMUNICABLE DISEASE	627	-	-	627
2973	PUBLIC HEALTH HOME VISITING	2,166	29,657	26,966	4,857
2975	PUBLIC HEALTH PREPAREDNESS	43,093	43,355	50,039	36,409
2976	IMMUNIZATION	6,125	8,460	9,884	4,701
2977	ASTHMA GRANT	6,849	30,000	29,385	7,464
2978	TOBACCO GRANT	1,671	36,000	37,666	5
2979	WIC	16	36,810	34,456	2,370
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 3,170,921</b>	<b>10,317,685</b>	<b>11,024,749</b>	<b>2,463,857</b>
<b>CAPITAL PROJECT FUNDS</b>					
4010	ROAD & BRIDGE CIP	\$ 13,409	54,000	54,000	13,409
4011	ROAD & BRIDGE EQUIPMENT	(282,409)	337,820	55,411	-
4020	JUNK VEHICLES CIP	16,969	4,013	-	20,982
4025	MOSQUITO EQUIPMENT CIP	3,508	3,850	-	7,358
4030	FAIR BUILDING & EQUIPMENT	2,486	-	-	2,486
4040	LAW ENFORCEMENT BDG & EQ	21,828	-	-	21,828
4050	ANGELINE CAPITAL EQUIP	5,474	5,000	-	10,474
4060	FACILITY IMPROVEMENTS	2,365	-	-	2,365
4070	WEED CIP	29,717	5,700	-	35,417
4200	REFUSE - CIP	-	96,000	96,000	-
4320	GARDINER FLAP	-	45,000	45,000	-
4500	BN CAPITAL	9,109,497	100,000	848,835	8,360,662
4620	SEARCH & RESCUE	4,076	-	-	4,076
4670	AIRPORT CIP	-	57,500	-	57,500
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>\$ 8,926,920</b>	<b>708,883</b>	<b>1,099,246</b>	<b>8,536,557</b>
<b>ENTERPRISE FUNDS</b>					
5400	LANDFILL	\$ 1,724,196	23,020	168,457	1,578,759
5410	REFUSE FACILITY	302,699	1,192,860	1,187,299	308,260
<b>TOTAL ENTERPRISE FUNDS</b>		<b>\$ 2,026,895</b>	<b>1,215,880</b>	<b>1,355,756</b>	<b>1,887,019</b>
<b>TOTAL ALL FUNDS</b>		<b>\$ 14,908,379</b>	<b>15,791,364</b>	<b>17,135,951</b>	<b>13,563,792</b>



## ALPHABETICAL LIST OF PARK COUNTY FUNDS

[parkcounty.org Departments page](http://parkcounty.org/Departments_page)

2018 Budget

<u>Fund Description</u>	<u>Fund Number</u>	<u>Major Group</u>
911 EMERGENCY	2850	Public Safety
911 GARDINER	2852	Public Safety
ACCOUNTING	1000-083	General Government
AIRPORT	2170	Public Works
AIRPORT CIP	4670	Public Works
ALCOHOL REHABILITATION	2800	Public Health
AMBULANCE	2230	Public Safety
ANGEL LINE	2281	Soc,Econ,Culture & Other
ANGEL LINE CAPITAL EQUIP	4050	Soc,Econ,Culture & Other
ASTHMA GRANT	2977	Public Health
AUDITOR	1000-004	General Government
BN GENERAL CAPITAL IMPROVEMENT	4500	Other Admin & Transfers
BRIDGE	2130	Public Works
BUILDING	1000-012	General Government
CHICORY RID	2511	Public Works
CLERK & RECORDER	1000-003	General Government
COMMISSIONERS	1000-001	General Government
COMMUNICABLE DISEASE	2965	Public Health
COMPREHENSIVE INSURANCE	2190	Other Admin & Transfers
CONNECT PROG GRANT	2386	Public Health
COOKE CITY RESORT TAX	2100	Other Admin & Transfers
COPIER/MAIL	1000-016	General Government
CORONER	1000-021	Public Safety
COUNTY ATTORNEY	1000-011	General Government
COUNTY LAND INFORMATION	2859	General Government
CRIME VICTIMS ASSISTANCE	2917	Other Admin & Transfers
DISASTER & EMERGENCY SERVICES	2958	Public Safety
DISTRICT COURT	2180	General Government
DUI TASK FORCE	2950	Public Safety
ELECTIONS	1000-010	General Government
EMERGENCY/DISASTER	2260	Other Admin & Transfers
FACILITY IMPROVEMENTS	4060	General Government
FAIR	2160	Soc,Econ,Culture & Other
FAIR BUILDING & EQUIPMENT	4030	Soc,Econ,Culture & Other
FIRE CONTROL / COUNCIL	2340	Public Safety
FOREST RESERVE TITLE II	2903	Public Works
FOREST TITLE III	2902	Public Safety
GARDINER #1 LIGHTING	2430	Public Works
GARDINER FLAP	4320	Public Works
GARDINER RESORT TAX	2103	Other Admin & Transfers
GREEN ACRES LIGHTING	2410	Public Works
GREEN ACRES LTS #2A	2415	Public Works
HARD ROCK MINE TRUST	2895	Other Admin & Transfers
HEALTH	1000-023	Public Health
HISTORICAL RESEARCH	1000-058	Soc,Econ,Culture & Other
HOMELAND SECURITY	2927	Public Safety
HUMAN RESOURCES	1000-096	General Government
IMMUNIZATION	2976	Public Health
INFORMATION TECHNOLOGY	1000-097	General Government
GEOGRAPHIC INFORMATION SYSTEMS	1000-142	General Government
JAIL COMMISSARY	2384	Public Safety
JUNK VEHICLE	2830	Public Works





## ALPHABETICAL LIST OF PARK COUNTY FUNDS

[parkcounty.org Departments page](http://parkcounty.org/Departments_page)

**2018 Budget**

<u>Fund Description</u>	<u>Fund Number</u>	<u>Major Group</u>
JUNK VEHICLES CIP	4020	Public Works
JUSTICE COURT	1000-002	General Government
JUVENILE DETENTION	1000-019	Public Safety
LANDFILL	5400	Public Works
LAW ENFORCEMENT CIP	4040	Public Safety
LIBRARY	2220	Soc,Econ,Culture & Other
MATERNAL & CHILD HEALTH	2973	Public Health
MENTAL TREATMENT	1000-026	Public Health
METAL MINES TAX	2896	Other Admin & Transfers
MISSOURI RIVER DRUG TASK FORCE	2392	Public Safety
MOSQUITO	2200	Public Health
MOSQUITO EQUIPMENT CIP	4025	Public Health
MSU EXTENSION	1000-028	Soc,Econ,Culture & Other
MUSEUM	2360	Soc,Econ,Culture & Other
NOXIOUS WEED TRUST FUND GRANT	2841	Public Works
PARK COUNTY TRANSIT	2285	Soc,Econ,Culture & Other
PARKS (GENERAL FUND)	1000-046	General Government
PARKS	2210	Soc,Econ,Culture & Other
PERMISSIVE MEDICAL LEVY	2372	Other Admin & Transfers
PERMISSIVE SHERIFF RETIREMENT LEVY	2370	Other Admin & Transfers
PILT	2900	Other Admin & Transfers
PLANNING	2250	General Government
PRED ANIMAL - CATTLE	2155	Public Health
PRED ANIMAL - SHEEP	2153	Public Health
PUBLIC HEALTH PREPAREDNESS	2975	Public Health
PUBLIC WORKS ADMIN	1000-030	Public Works
RECORD PRESERVATION	2393	General Government
RECOVERY COURT	2181	General Government
REFUSE CIP	4200	Public Works
REFUSE FACILITY	5410	Public Works
RID ADMIN	2510	Public Works
ROAD	2110	Public Works
ROAD & BRIDGE CIP	4010	Public Works
ROAD & BRIDGE EQUIPMENT	4011	Public Works
SANITARIAN	1000-022	Public Health
SCHOOL SUPERINTENDENT	1000-014	General Government
SEARCH & RESCUE	2382	Public Safety
SEARCH & RESCUE CIP	4620	Public Safety
SENIOR CITIZENS	2280	Soc,Econ,Culture & Other
SHERIFF'S OFFICE (LAW EN/DET)	2300	Public Safety
TOBACCO GRANT	2978	Public Health
TREASURER	1000-005	General Government
VETERAN BURIAL	1000-027	Soc,Econ,Culture & Other
VICTIM WITNESS PROGRAM	2870	General Government
WEED	2140	Public Works
WEED CIP	4070	Public Works
WEED GRANT	2840	Public Works
WIC	2979	Public Health
YRRE - PARKS & RECREATION	2399	Other Admin & Transfers

NOTE: Funds beginning with "1000" are part of the General Fund. An overall Total General Fund report appears in the budget document. Department expenditures are displayed in defined major fund groupings.

GENERAL GOVERNMENT



**PARK**  
**COUNTY**  

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**MONTANA**



## Overview of General Government

### Summary of General Government

For 2018, revenues are budgeted at \$3,444,495 and expenditures are budgeted at \$3,556,266. The General Fund portion of the General Government budget is 80%, and the departments are headed up by a mix of elected officials and department heads. These offices are charged with handling the core of administrative functions in the government, including commissioner governance, tax receipts, motor vehicle licensing, accounting services, accounts payable, land recordings and information, elections, court and legal services, payroll, human resources, city and county technology services, city and county building management and other services supporting the county.

Park County’s General Government consists primarily of departments within the General Fund:

Fund #	Department/Function
1000-001	Commissioners
1000-002	Justice Court
1000-003	Clerk & Recorder
1000-004	Auditor
1000-005	Treasurer
1000-010	Elections
1000-011	County Attorney
1000-012	Building
1000-014	School Superintendent
1000-016	Copier/Mail
1000-046	Parks
1000-083	Accounting
1000-096	Human Resources
1000-097	Information Technology
1000-142	Geographic Information Systems


In addition, District Court, Recovery Court and Planning are considered part of General Government Activities.

District Court provides case management record services in support of District Judges, marriage licenses, passports and child support records. The budget is 7% of General Government.

The Planning Department was very visible in 2017 working across the community with the Planning Board and a consultant, Land Solutions, to create the Park County Growth Plan for 2017 using grant and county funds. With a budget of \$157,686 in 2018, the department will focus on some features of the Growth Plan in 2018. This budget used some of the information from the Growth Plan in Appendix A for county information and statistical data. The section used is cited in the pages of the budget.

In 2018, a \$49,250 grant was awarded for Park County to begin the process of setting up a new Recovery Court. This year’s course of action is to pull together stakeholders and create a strategic plan of action for implementation.

PILT funds, \$117,936, are being used to fund an external grant writer which produces a large return on investment in grants, a motor vehicle for the county pool, and other services considered to fall under general government.

		Beginning	Estimated	Estimated	Projected
Fund	Fund Name	Balances	Revenues	Expenditures	Ending
#		7-1-2017	FY - 2018	FY - 2018	6/30/2018
<b>General Government Activities</b>					
1000	GENERAL	\$ 783,643	2,757,587	2,864,872	676,358
<b>SPECIAL REVENUE FUNDS</b>					
2180	District Court	52,697	241,647	257,544	36,799
2181	Recovery Court	-	49,250	49,250	-
2250	Planning	6,694	151,098	157,686	106
2393	Records Preservation	91,525	30,000	6,500	115,025
2859	County Land Info	31,685	6,000	11,500	26,185
2870	Victim/Witness	-	90,978	90,978	-
2900	P.I.L.T.	-	117,936	117,936	-
	<b>TOTAL SPECIAL REVENUE FUNDS</b>	\$ 182,601	686,908	691,394	178,115
<b>CAPITAL PROJECT FUNDS</b>					
4060	Facility Impr CIP	2,365	-	-	2,365
	<b>TOTAL CAPITAL PROJECT FUNDS</b>	\$ 2,365	-	-	2,365
	<b>TOTAL ALL FUNDS</b>	\$ 968,609	3,444,495	3,556,266	856,838

## PERSONNEL SUMMARY

General Government		
Title	Full Time/ Part Time	FTE 2018
Elected Officials	Full Time	10.0
Department Heads	Full Time	3.00
<u>Professional &amp; Support Staff</u>	FT/PT	<u>25.30</u>
Total Activity		38.30



# PARK COUNTY

2018 Budget

## Overview

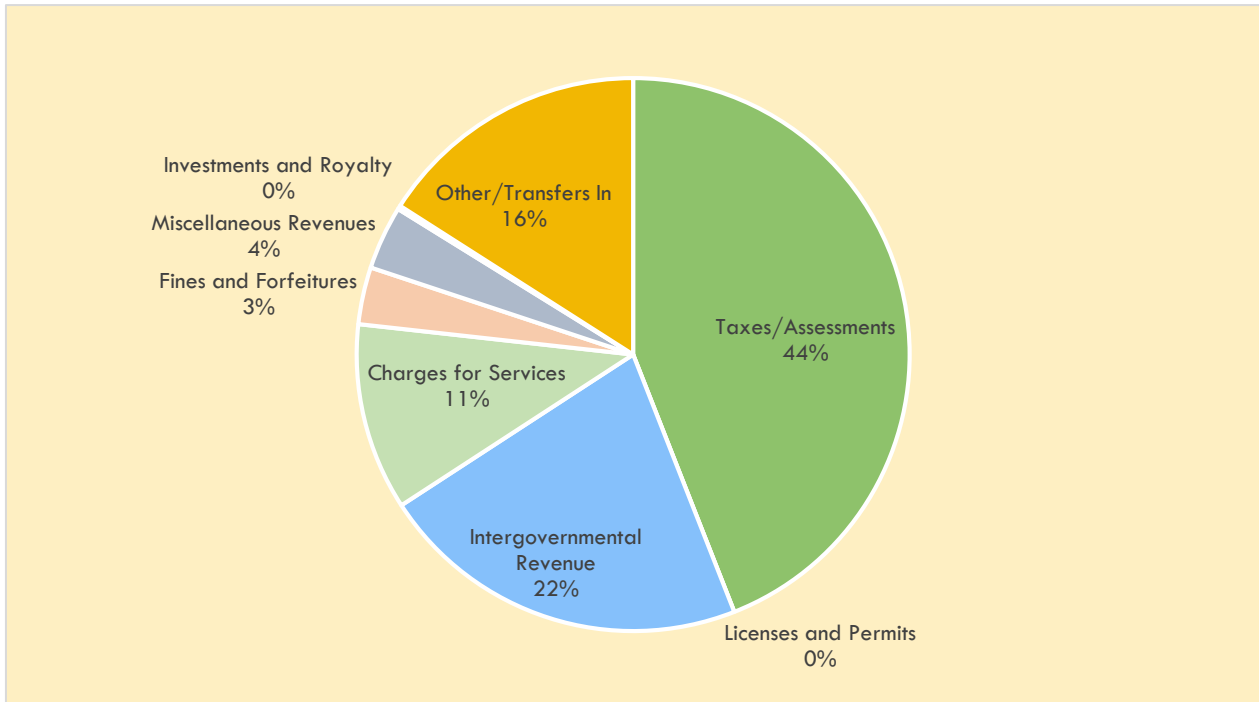
### GENERAL GOVERNMENT ACTIVITIES

	Actual FY15	Actual FY16	Budget FY17	Actual FY17	Prelim FY18	Final FY18
<b>Source of Revenues</b>						
Taxes/Assessments	\$ 1,325,001	1,481,963	1,443,829	1,566,202	1,525,315	1,516,962
Licenses and Permits	-	-	-	-	-	-
Intergovernmental Revenue	673,870	671,976	710,369	658,561	738,829	750,279
Charges for Services	401,345	374,647	375,428	389,166	377,947	376,697
Fines and Forfeitures	147,107	125,612	140,000	115,007	115,000	115,000
Miscellaneous Revenues	52,389	45,570	124,755	74,169	79,108	128,358
Investments and Royalty	3,463	10,794	4,000	11,643	7,500	7,500
Other/Transfers In	741,631	523,958	491,520	489,890	532,407	549,700
<b>Total Revenues</b>	<b>\$ 3,344,805</b>	<b>3,234,520</b>	<b>3,289,901</b>	<b>3,304,638</b>	<b>3,376,105</b>	<b>3,444,495</b>

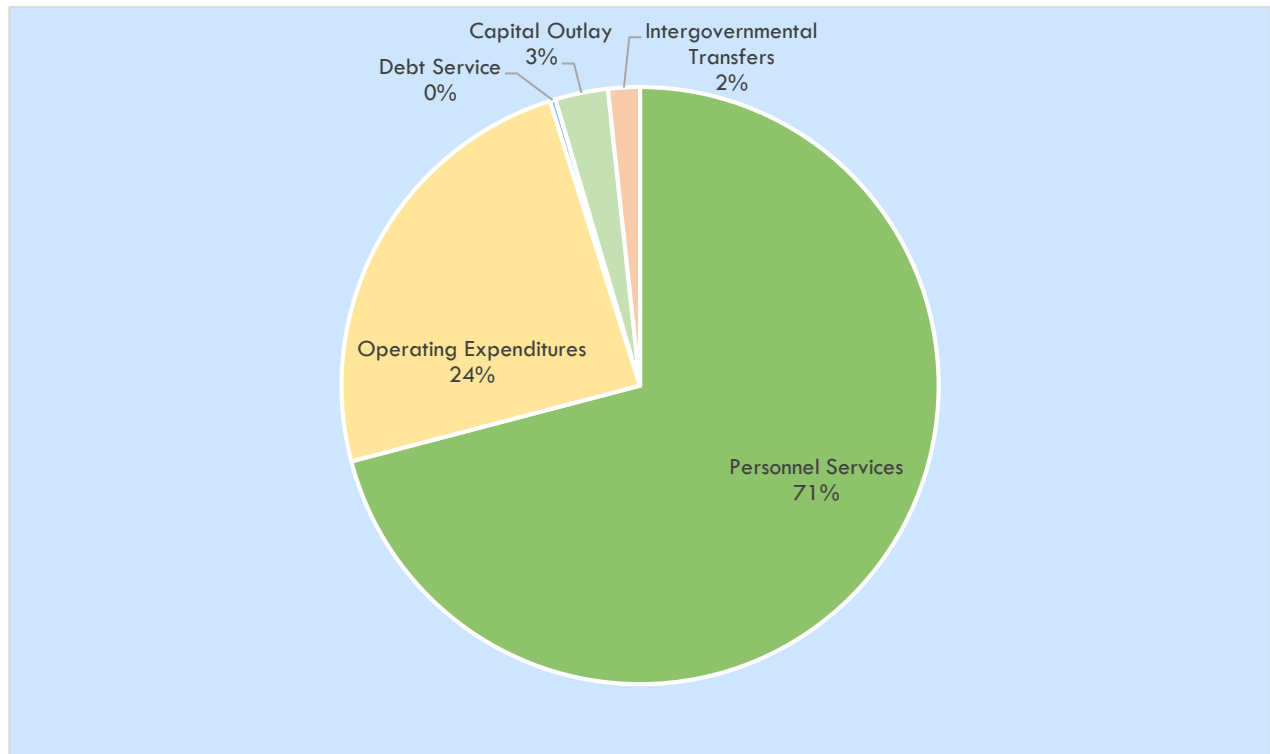
<b>Object of Expenditure</b>						
Personnel Services	\$ 2,164,468	2,178,407	2,307,103	2,274,617	2,518,058	2,521,928
Operating Expenditures	804,697	925,343	805,168	839,564	792,969	860,604
Debt Service	31	-	-	-	11,186	11,186
Capital Outlay	163,320	69,180	196,721	185,585	101,298	101,298
Intergovernmental Transfers	58,245	100,855	80,744	73,005	61,250	61,250
<b>Total Expenditures</b>	<b>\$ 3,190,761</b>	<b>3,273,785</b>	<b>3,389,736</b>	<b>3,372,772</b>	<b>3,484,760</b>	<b>3,556,266</b>

<b>Budget By Fund Group</b>						
General Fund	2,497,293	2,646,068	2,665,805	2,665,420	2,842,617	2,864,872
Special Revenue Funds	553,650	557,400	547,495	533,283	642,144	691,394
Capital Project Funds	139,817	70,317	176,436	174,068	-	-
Enterprise Funds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,190,761</b>	<b>3,273,785</b>	<b>3,389,736</b>	<b>3,372,772</b>	<b>3,484,760</b>	<b>3,556,266</b>

<b>Budget Funding Summary</b>						
Tax Revenues	\$ 1,325,001	1,481,963	1,443,829	1,566,202	1,525,315	1,516,962
Non-Tax Revenues	\$ 2,019,804	1,752,557	1,846,072	1,738,436	1,850,790	1,927,534
Cash from Reserves	\$ -	39,265	99,835	68,134	108,655	111,771
<b>Total Funding</b>	<b>\$ 3,344,805</b>	<b>3,273,785</b>	<b>3,389,736</b>	<b>3,372,772</b>	<b>3,484,760</b>	<b>3,556,266</b>



FY18 Final Budget Revenues



FY18 Final Budget Expenditures



PUBLIC SAFETY



**PARK**  
**COUNTY**  

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**MONTANA**



## Overview of Public Safety

### Summary of Public Safety

Public Safety activity includes the Sheriff's Department consisting of Law Enforcement, Detention, Search & Rescue and the Missouri River Drug Task Force. Other funds include Ambulance, Fire Council, Dispatch (paid from PILT), 911 Emergency and Gardiner 911, Homeland Security, DUI Task Force and Disaster & Emergency Services. Ambulance funds are collected as taxes by the county and distributed to the City of Livingston and other Fire agencies in the County for emergency medical and ambulance services (EMS). 911 Emergency and Gardiner 911 funds are received from the state and pay for approved services related to emergency communication services. The County pays the City of Livingston 50% of the City's operations budget for Dispatch services. The Disaster and Emergency Services fund is 50% grant funded and 50% County funded.

The Law Enforcement and Detention budget is the largest component of Public Safety at 67% with 2018 budgeted expenditures of \$2,729,537. Total expenditures for Public Safety are \$4,076,166.

### Sheriff's Office Department

The Sheriff's Office is funded as part of the overall Park County budget. The office includes the separate areas of General Law Enforcement, Adult Detention and Search & Rescue. The purpose and mission of this office is to serve and protect the persons and property in Park County and to enforce the laws of the United States. The authority to meet this purpose and mission is established in Title 7, Chapter 32, and Part 21 of the Montana Code Annotated.

The Park County Sheriff's Office (PCSO) currently provides basic law enforcement, detention and Search & Rescue services to the residents and visitors of Park County, Montana. Due to current staffing levels, budget restrictions and ever increasing calls for service, PCSO is finding it difficult to be proactive and is even reactive at times, especially during the summer months when tourism is at its highest. Public and officer safety is at stake, so the funding and manpower issues must be addressed.

To help solve PCSO staffing and budget shortfalls, resume proactive community oriented policing, increase training for staff, increase safety, comply with statutory requirements and implement desired programs, PCSO had an [Organizational Staffing Analysis](#) performed in 2016. Meetings with Park County Commissioners about the department challenges and financial constraints led to discussion about asking for the public's support of a Public Safety Mill Levy. According to the Commissioners, all current mill assessments and other revenue streams are being expended. In short, there is little extra money to fund expanding Public Safety needs without finding another source like a Public Safety Mill Levy.

The Public Safety Mill Levy was presented to the voters in June 2016, but it failed to pass. The Sheriff met with Commissioners and everyone agreed to work on pursuing it again in the near future. In the meantime, funding and manpower shortages remain our greatest challenge. Due to the Public Safety Mill Levy not passing with the voters, the Commission elected to increase funding from PILT to cover part of the shortfall in meeting Public Safety current operating expenditures. This ended up impacting other areas funded by PILT, notably Roads and Community Funding.





In the fall of 2017, the Sheriff’s Office was awarded a COPS Hiring Program grant. The grant provides funding assistance of \$125,000 for a deputy position costing \$217,292 over a three year period with a requirement that the position is funded by the County for at least one additional year. In 2018, the Sheriff’s Office has submitted a second grant request for another COPS position. Although the grant may not be funded, it was placed in the budget to get a better picture of potential full revenues and expenditures for 2018.

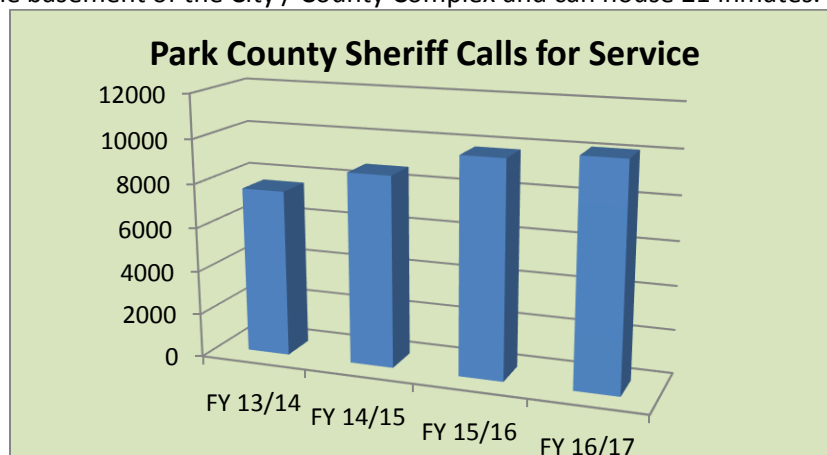
In 2018, the Sheriff’s Office is having to use reserves to cover operating expenditures and to add two new deputy positions, one of which will be a COPS position if the grant is awarded. This funding model is not sustainable on a long term basis, and every avenue is being explored to find additional annual revenues for the department. A long term analysis of PILT indicates that those funds are being over-expended and not available to assist beyond the current rate of funding and may need to be cut at some point.

Park County and the City of Livingston are working in collaboration to explore the possibility of presenting a new public safety mill levy that would include other department needs across the county and the city such as ambulance and fire services. This will be an on-going process through 2018. A successful levy would allow the county to continue to provide and enhance service to the people of Park County instead of cutting service levels.

### Law Enforcement & Detention

The Law Enforcement expenditures exceed revenues by \$187,212 in 2018. Expenditures in 2017 were \$2,290,563, and the 2018 budget has increased 19% to \$2,729,537. Most of the increase is due to increases in personnel expenditures. The 2017 COPS position and two new deputy positions have increased the payroll by \$202,000. The Montana state legislature increased Sheriff Retirement System (SRS) employer contributions by 3% of pay to 13.115%. Other reasons for personnel cost increases include an increase in health premiums for county employees and Worker’s Compensation rate increases for law enforcement personnel. Some of the costs are offset by revenues from COPS grants, Permissive Medical Levy reimbursements to the fund and the new Permissive Retirement Levy for 3% of wages passed by the legislature.

General Law Enforcement includes activities associated with patrol, investigations, supervision and administrative areas of the department. These activities are conducted county-wide including within the City of Livingston. In all cases, the deputies are responsible to adhere to the Sheriff’s policies and procedures. The Sheriff is responsible for supporting the positions with supervision, evaluations and other administrative tasks. The Adult Detention Activity of the Park County Sheriff’s Office is responsible for the care and custody of individuals accused of a crime, convicted individuals awaiting sentencing, sentenced inmates awaiting transport and prisoners sentenced to the Park County Detention Center. Adult Detention is housed in the basement of the City / County Complex and can house 21 inmates.



The Park County Law Enforcement overall call rate has increased 33% since 2014.




Detention is having more inmates with mental health issues, increasing the cost of medicine. The Montana Mental Health Trust awarded a Detention grant in 2017, and the remainder of the grant will allow the Detention Center to increase mental health services by using the services of mental health specialists to evaluate inmates, prescribe and evaluate medications, and provide therapy services. The grant also provides additional training for Crisis Intervention Training.

## **Search & Rescue**

Search & Rescue (SAR) expenditures characteristically are unpredictable due to the varying numbers and types of services required during a budgeted year. Expenditures are budgeted to facilitate an active search season which will allow the Sheriff's Office to authorize emergency SAR operations in a timely manner throughout the year, without a delay due to inadequate funding. In fiscal year 2017, for example, SAR budgeted \$199,722 and actual expenditures were \$170,766. The 2018 budget of \$206,928 reflects an increase in the SAR Building loan payments due to an increase in loan interest rates and projected active SAR season expenditures due to increased costs of specialized equipment and services costs.

The Search & Rescue activity was created after the voters approved a mill levy of up to 1.00 mills restricted to Search & Rescue needs. The Sheriff is responsible for all Search & Rescue missions in Park County. Trained deputies act as incident commanders in support of highly skilled unpaid professionals. Deputies also fill slots in ground teams for searches and rescue operations. A part-time SAR administrator coordinates volunteers, operations, logistics, budgeting, and equipment maintenance. Park County Sheriff's SAR has three sub-districts; Livingston, Gardiner and Cooke City. Volunteers that make up Search & Rescue in Park County come from all walks of life. Each individual possesses unique skills helpful to the successful completion of our missions. Park County Sheriff's SAR is always seeking volunteers to join its organization.

		Beginning	Estimated	Estimated	Projected
Fund	Fund Name	Balances	Revenues	Expenditures	Ending
#		7-1-2017	FY - 2018	FY - 2018	Balances
					6/30/2018
<b>Public Safety Activities</b>					
1000	GENERAL	\$	135,903	135,903	
<b>SPECIAL REVENUE FUNDS</b>					
2230	Ambulance	80,579	274,284	346,555	8,308
2300	Law Enforcement	515,516	2,542,325	2,729,537	328,304
2340	Fire Control/Council	6,852	2,500	2,500	6,852
2382	Search & Rescue	54,227	162,757	206,928	10,056
2384	Jail Commissary	28,561	6,200	6,200	28,561
2392	MRDTF	-	88,135	88,135	-
2850	911 Emergency	11,103	120,400	104,650	26,853
2852	Gardiner 911	32,213	-	7,000	25,213
2900	P.I.L.T.	-	252,490	252,490	-
2902	Forest Title III	14,483	-	-	14,483
2927	Homeland Security	-	99,608	97,543	2,065
2950	DUI Task Force	-	20,000	20,000	-
2958	DES Grant	4,357	79,362	78,726	4,992
<b>TOTAL SPECIAL REVENUE FUNDS</b>		\$ 747,891	3,648,060	3,940,263	455,688
<b>CAPITAL PROJECT FUNDS</b>					
4040	Law Enforcement CIP	21,828	-	-	21,828
4620	SAR CIP	4,076	-	-	4,076
<b>TOTAL CAPITAL PROJECT FUNDS</b>		\$ 25,904	-	-	25,904
<b>TOTAL ALL FUNDS</b>		\$ 773,795	3,783,963	4,076,166	481,592

**PERSONNEL SUMMARY**

Public Safety		
Title	Full Time/ Part Time	FTE 2018
Elected Officials	FT/PT	1.75
Department Heads	Full Time	3.00
Law Enforcement	Full Time	15.00
Detention	FT/PT	9.00
Deputy Coroners	Part Time	0.25
Support Staff	Full Time	1.70
<b>Total Activity</b>		<b>30.70</b>



# PARK COUNTY

2018 Budget

## Overview

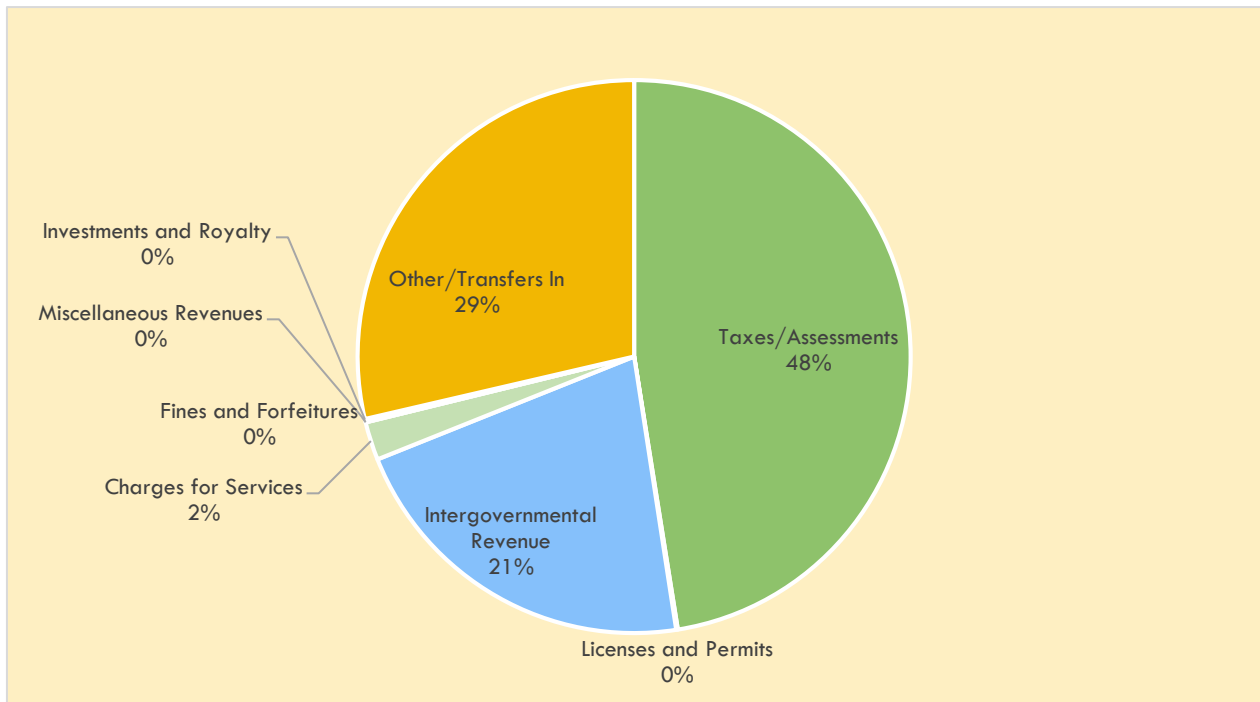
### PUBLIC SAFETY ACTIVITIES

	Actual FY15	Actual FY16	Budget FY17	Actual FY17	Prelim FY18	Final FY18
<b>Source of Revenues</b>						
Taxes/Assessments	\$ 1,745,685	1,733,253	1,762,794	1,743,780	1,797,409	1,796,423
Licenses and Permits	7,056	3,931	4,000	3,611	3,500	3,500
Intergovernmental Revenue	582,980	659,384	1,014,838	898,792	811,073	808,615
Charges for Services	152,473	116,715	83,200	139,428	84,700	84,700
Fines and Forfeitures	-	6,000	4,820	-	-	-
Miscellaneous Revenues	20,783	19,830	11,200	21,783	7,000	7,000
Investments and Royalty	473	745	440	976	400	400
Other/Transfers In	698,462	808,985	935,116	908,317	1,022,392	1,083,325
<b>Total Revenues</b>	<b>\$ 3,207,912</b>	<b>3,348,842</b>	<b>3,816,408</b>	<b>3,716,686</b>	<b>3,726,474</b>	<b>3,783,963</b>

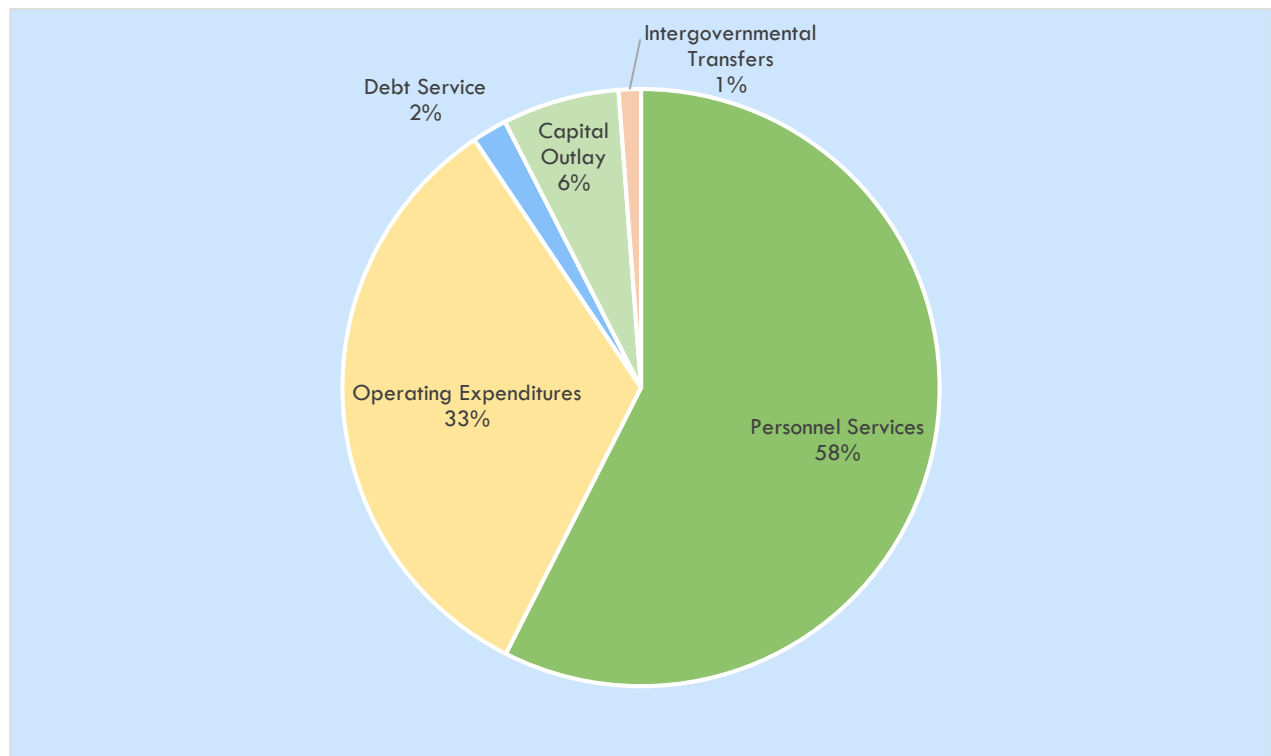
<b>Object of Expenditure</b>						
Personnel Services	\$ 1,794,529	1,844,762	2,000,860	1,895,579	2,275,612	2,343,071
Operating Expenditures	1,207,307	1,259,275	1,317,831	1,116,162	1,326,304	1,349,045
Debt Service	65,071	68,831	70,902	70,901	77,028	77,028
Capital Outlay	267,050	205,786	584,125	577,540	257,870	257,870
Intergovernmental Transfers	15,576	34,628	39,538	47,528	49,153	49,153
<b>Total Expenditures</b>	<b>\$ 3,349,533</b>	<b>3,413,283</b>	<b>4,013,255</b>	<b>3,707,710</b>	<b>3,985,967</b>	<b>4,076,166</b>

<b>Budget By Fund Group</b>						
General Fund	118,458	120,035	117,430	108,996	140,162	135,903
Special Revenue Funds	3,231,075	3,293,248	3,895,825	3,598,713	3,845,805	3,940,263
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,349,533</b>	<b>3,413,283</b>	<b>4,013,255</b>	<b>3,707,710</b>	<b>3,985,967</b>	<b>4,076,166</b>

<b>Budget Funding Summary</b>						
Tax Revenues	\$ 1,745,685	1,733,253	1,762,794	1,743,780	1,797,409	1,796,423
Non-Tax Revenues	\$ 1,462,227	1,615,589	2,053,614	1,972,906	1,929,064	1,987,540
Cash from Reserves	\$ 141,621	64,441	196,847	-	259,493	292,203
<b>Total Funding</b>	<b>\$ 3,349,533</b>	<b>3,413,283</b>	<b>4,013,255</b>	<b>3,716,686</b>	<b>3,985,967</b>	<b>4,076,166</b>



FY18 Final Budget Revenues



FY18 Final Budget Expenditures



# PARK COUNTY

2018 Budget

## Department Overview

### 9230-PARK COUNTY SHERIFF'S OFFICE (PCSO)

	Actual FY15	Actual FY16	Budget FY17	Actual FY17	Prelim FY18	Final FY18
<b>Source of Revenues</b>						
Taxes/Assessments	\$ 1,415,536	1,366,076	1,396,499	1,378,338	1,403,595	1,404,336
Licenses and Permits	4,690	1,085	1,500	665	1,000	1,000
Intergovernmental Revenue	174,059	177,918	178,846	200,516	278,167	278,167
Charges for Services	152,473	116,715	83,200	139,428	84,700	84,700
Fines and Forfeitures	-	6,000	4,820	-	-	-
Miscellaneous Revenues	14,137	17,870	10,000	19,459	6,000	6,000
Investments and Royalty	27	85	-	173	-	-
Other/Transfers In	665,103	761,006	881,367	864,101	964,892	1,025,214
<b>Total Revenues</b>	<b>\$ 2,426,025</b>	<b>2,446,754</b>	<b>2,556,231</b>	<b>2,602,680</b>	<b>2,738,354</b>	<b>2,799,417</b>

<b>Object of Expenditure</b>						
Personnel Services	\$ 1,696,256	1,741,795	1,890,113	1,781,043	2,135,440	2,202,898
Operating Expenditures	461,366	453,161	529,815	424,636	501,595	521,595
Debt Service	65,071	68,831	70,902	70,901	77,028	77,028
Capital Outlay	243,134	148,627	170,125	229,630	180,125	180,125
Intergovernmental Transfers	5,000	32,378	39,538	47,528	49,153	49,153
<b>Total Expenditures</b>	<b>\$ 2,470,827</b>	<b>2,444,792</b>	<b>2,700,492</b>	<b>2,553,739</b>	<b>2,943,341</b>	<b>3,030,799</b>

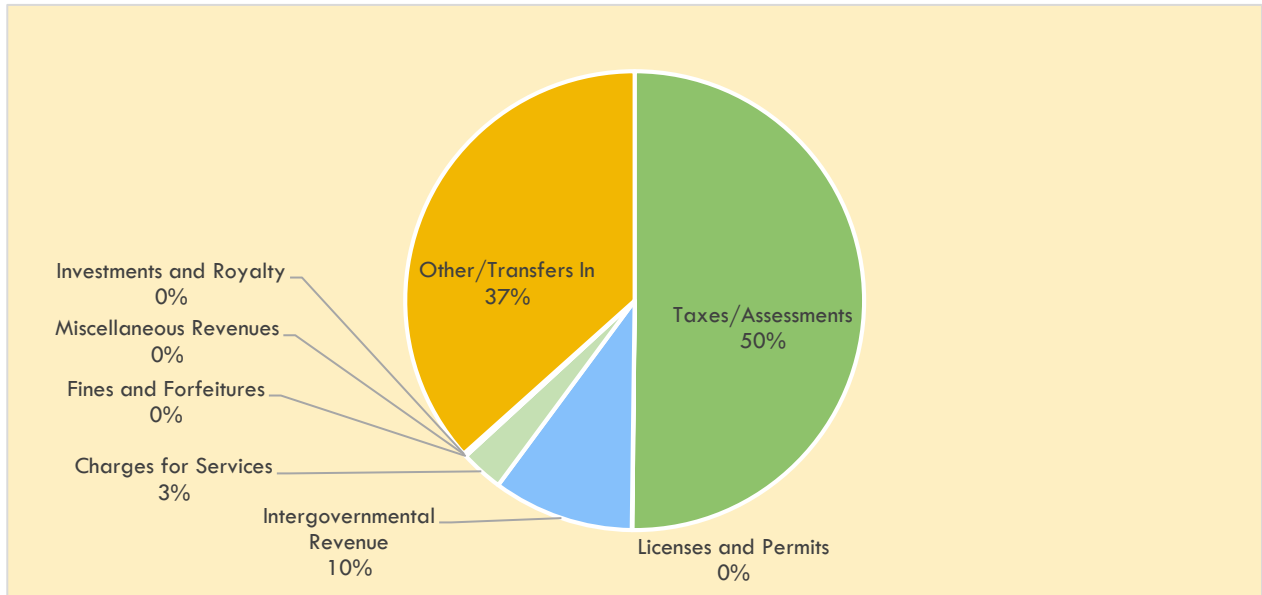
<b>Budget Funding Summary</b>						
Tax Revenues	\$ 1,415,536	1,366,076	1,396,499	1,378,338	1,403,595	1,404,336
Non-Tax Revenues	\$ 1,010,489	1,080,678	1,159,732	1,224,342	1,334,759	1,395,081
Cash from Reserves	\$ 44,802	-	144,261	-	204,987	231,382
<b>Total Funding</b>	<b>\$ 2,470,827</b>	<b>2,446,754</b>	<b>2,700,492</b>	<b>2,602,680</b>	<b>2,943,341</b>	<b>3,030,799</b>

#### SPECIAL REVENUE FUNDS

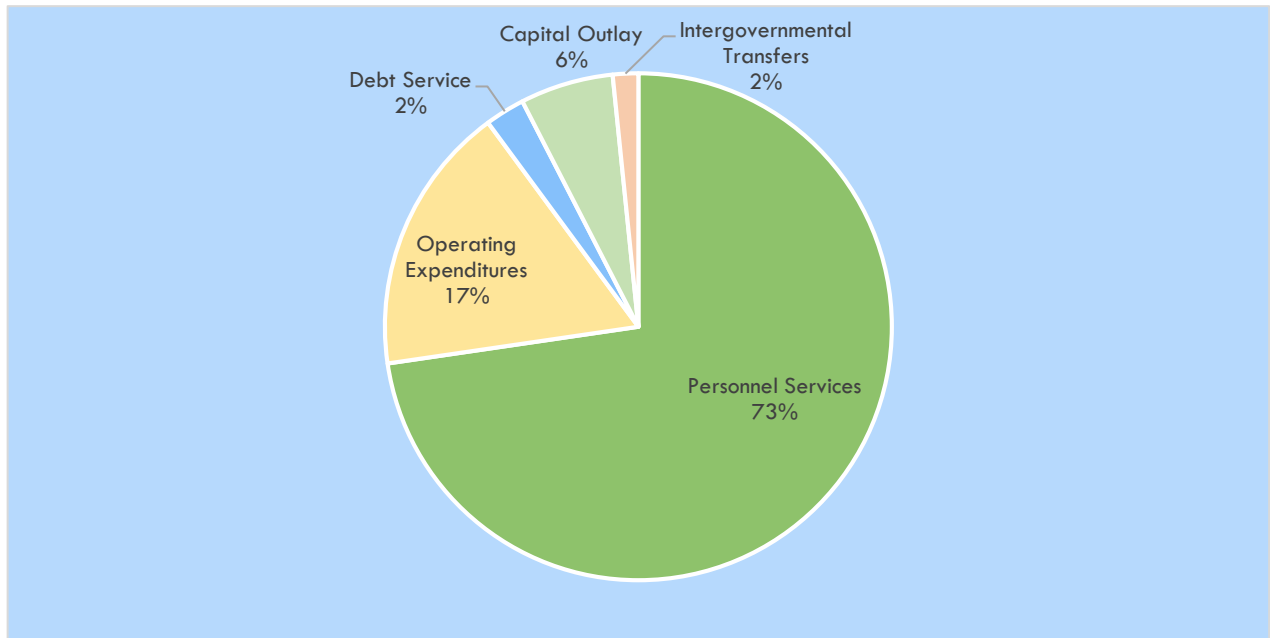
2300 LAW ENFORCEMENT  
 2382 SEARCH & RESCUE  
 2384 JAIL COMMISSARY  
 2390 DRUG FORFEITURE  
 2392 MO RIVER DRUG TASK FORCE

#### CAPITAL PROJECT FUNDS

4040 LAW ENFORCEMENT BDG/EQ  
 4620 SEARCH & RESCUE CIP



FY18 Final Budget Revenues



FY18 Final Budget Expenditures

PUBLIC WORKS



**PARK**  
**COUNTY**  

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**MONTANA**





## Overview of Public Works

### Summary of Public Works

Public Works activity includes the Public Works Department consisting of Road, Bridge, Weed, Mosquito, Junk Vehicle, Landfill and Refuse. The Public Works Department is also responsible for three lighting districts and the newly formed Chicory RID. Other funds included in the overall Public Works activities include the Airport, the Floodplain portion of Planning, the Noxious Weed Grants administered by the MSU Extension office, and the BN fund activity for Federal Lands Access Program (FLAP).

The Road budget is the largest component of Public Works at 33% with 2018 budgeted expenditures of \$1,559,789. The second largest component budget is Refuse with 2018 budgeted expenditures of \$1,187,299, or 25%. Total expenditures for overall Public Works are \$4,673,609.

### Public Works Department

Public Works operates and maintains Park County infrastructure through various departments including the Road and Bridge, Refuse, Weed Control, Junk Vehicle Program, Mosquito Control (included in the Public Health activity section), Trails & Park, Building & Facility Maintenance and Capital Improvement Projects. The Director position is funded by proportionate transfers to the General fund from the Road, Bridge, Landfill, and Refuse Funds.

#### **Road**

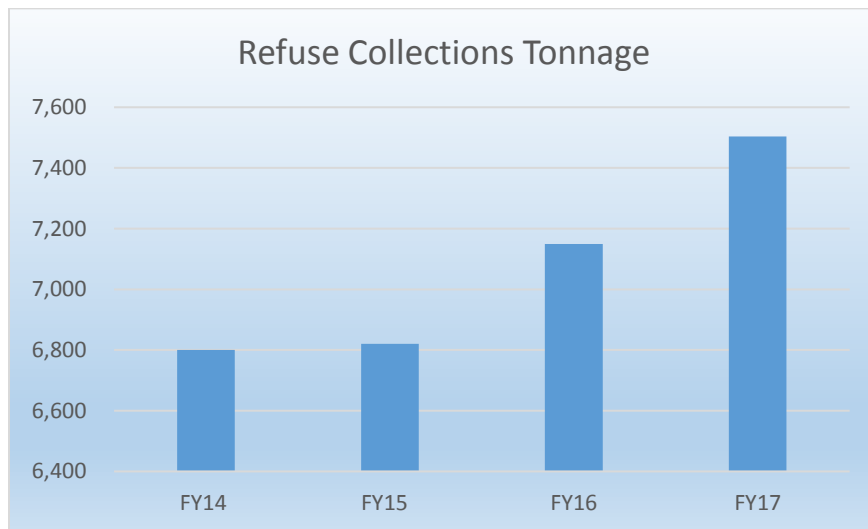
The Road Fund accounts for costs related to maintenance and reconstruction of Park County roads. In 2017, the Road department serviced 173 roads. The Commission increased expenditures by about 7% for the Road fund from \$1,489,718 in fiscal year 2017 to \$1,597,809 in fiscal year 2018. Chip seal and fuel costs account for most of the increase.

Budgeted revenues for the Road Fund have also decreased by about 1.4% from \$1,619,858 in 2017 to \$1,597,809 in 2018. Although expected tax revenue will increase by almost \$16,000, non-tax revenue is budgeted including potential Secure Rural School funding. In 2017 that funding was significantly reduced, and Public Works will regularly review the budget and make adjustments if the funding does not pick up in 2018.



## Refuse

In 2011, Park County commissioned a study to review existing methods of handling solid waste and to provide alternatives. The Commissioners chose to pursue the alternative of using the city of Livingston's transfer station for waste disposal, and in fiscal year 2013 Park County transitioned to using the city's transfer station for disposal of all Park County waste. Fiscal year 2014 was the first full year of implementing this practice, and fiscal year 2018 will see a continuation.



Concurrent with use of the City of Livingston's transfer station, operations at Park County landfill were greatly reduced. In 2017, Park County finalized the full closure of the landfill with the Montana Department of Environmental Quality. Landfill expenditures are lower in fiscal year 2018, but there will be ongoing monitoring expenditures.

In September 2017, the Commissioners passed Resolution 1257, which amended the Park County Refuse District #1 fee policy and schedule of charges to defray additional costs. The new assessment will be \$170.00, increasing the assessment by \$15.00 to cover on-going costs and capital expenditures after the Refuse Board reviewed the assessment structure. The fiscal year 2018 tax bills will reflect the adjustment.



Fund #	Fund Name	Beginning Balances 7-1-2017	Estimated Revenues FY - 2018	Estimated Expenditures FY - 2018	Projected Ending Balances 6/30/2018
<b>Public Works Activities</b>					
1000	GENERAL	\$ -	103,356	103,356	-
<b>SPECIAL REVENUE FUNDS</b>					
2110	Road	13,954	1,597,809	1,559,789	51,974
2130	Bridge Fund	46,021	281,273	292,788	34,506
2140	Weed Control	52,648	136,801	143,809	45,640
2170	Airport	54,126	65,703	100,643	19,186
2250	Planning	-	2,800	2,800	-
2410	Green Acres #1	336	771	850	257
2415	Green Acres #2	374	2,790	2,790	374
2430	Gardiner Lights	8,206	2,340	9,000	1,546
2511	Chicory RID	-	18,401	15,000	3,401
2830	Junk Vehicle	-	34,210	34,210	-
2840	Weed Grant	102	7,500	7,500	102
2841	Noxious Weed TF Grant	1,062	28,000	28,000	1,062
2900	P.I.L.T.	-	100	100	-
2903	Forest Reserve Title II	28,601	-	-	28,601
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 205,430</b>	<b>2,178,499</b>	<b>2,197,279</b>	<b>186,649</b>
<b>CAPITAL PROJECT FUNDS</b>					
4010	Road & Bridge CIP	13,409	54,000	54,000	13,409
4011	Road & Bridge Equip	(282,409)	337,820	55,411	-
4020	Junk Vehicle CIP	16,969	4,013	-	20,982
4070	Weed CIP	29,717	5,700	-	35,417
4200	Refuse CIP	-	96,000	96,000	-
4320	Gardiner FLAP	-	45,000	45,000	-
4500	General Capital Improvement	666,807	100,000	766,807	-
4670	Airport CIP	-	57,500	-	57,500
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>\$ 444,493</b>	<b>700,033</b>	<b>1,017,218</b>	<b>127,308</b>
<b>ENTERPRISE FUNDS</b>					
5400	Landfill	1,724,196	23,020	168,457	1,578,759
5410	Refuse	302,699	1,192,860	1,187,299	308,260
<b>TOTAL ENTERPRISE FUNDS</b>		<b>\$ 2,026,895</b>	<b>1,215,880</b>	<b>1,355,756</b>	<b>1,887,019</b>
<b>TOTAL ALL FUNDS</b>		<b>\$ 2,676,818</b>	<b>4,197,768</b>	<b>4,673,609</b>	<b>2,200,977</b>

**PERSONNEL SUMMARY**

Title	Full Time/ Part Time	FTE 2018
Public Works Director	Full Time	1.00
Supervisors	Full Time	2.00
Manager	FT/PT	1.75
Road & Bridge	FT/PT	9.00
Refuse	FT/PT	4.50
Airport	Part Time	0.20
		<b>18.45</b>



# PARK COUNTY

2018 Budget

## Overview

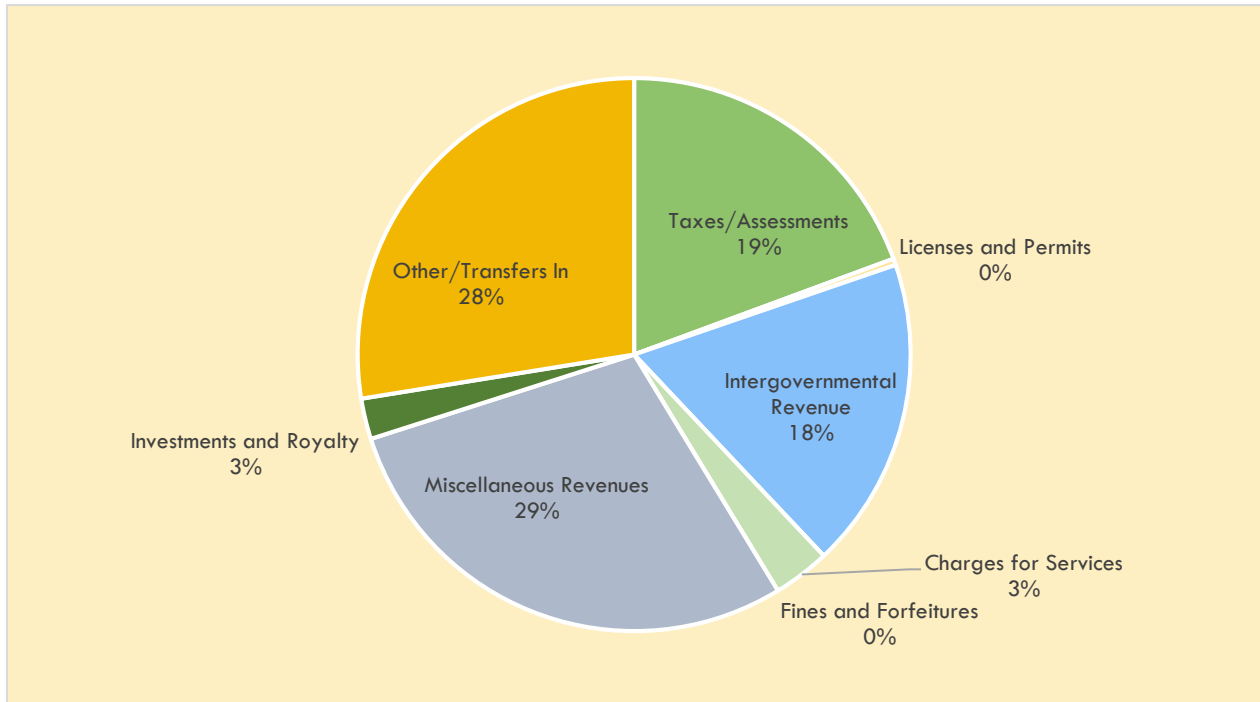
### PUBLIC WORKS ACTIVITIES

	Actual FY15	Actual FY16	Budget FY17	Actual FY17	Prelim FY18	Final FY18
<b>Source of Revenues</b>						
Taxes/Assessments	\$ 781,167	771,180	795,723	783,258	806,274	812,973
Licenses and Permits	4,000	15,723	15,000	14,679	15,800	15,800
Intergovernmental Revenue	1,313,263	885,668	969,315	691,662	765,178	765,178
Charges for Services	248,074	158,196	129,300	136,985	139,600	139,600
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous Revenues	1,073,421	1,072,296	1,088,765	1,076,184	1,104,255	1,207,662
Investments and Royalty	48,910	59,635	105,000	144,643	100,000	100,000
Other/Transfers In	1,405,932	1,648,783	1,041,877	1,153,251	1,221,789	1,156,554
<b>Total Revenues</b>	<b>\$ 4,874,768</b>	<b>4,611,480</b>	<b>4,144,981</b>	<b>4,000,662</b>	<b>4,152,897</b>	<b>4,197,767</b>

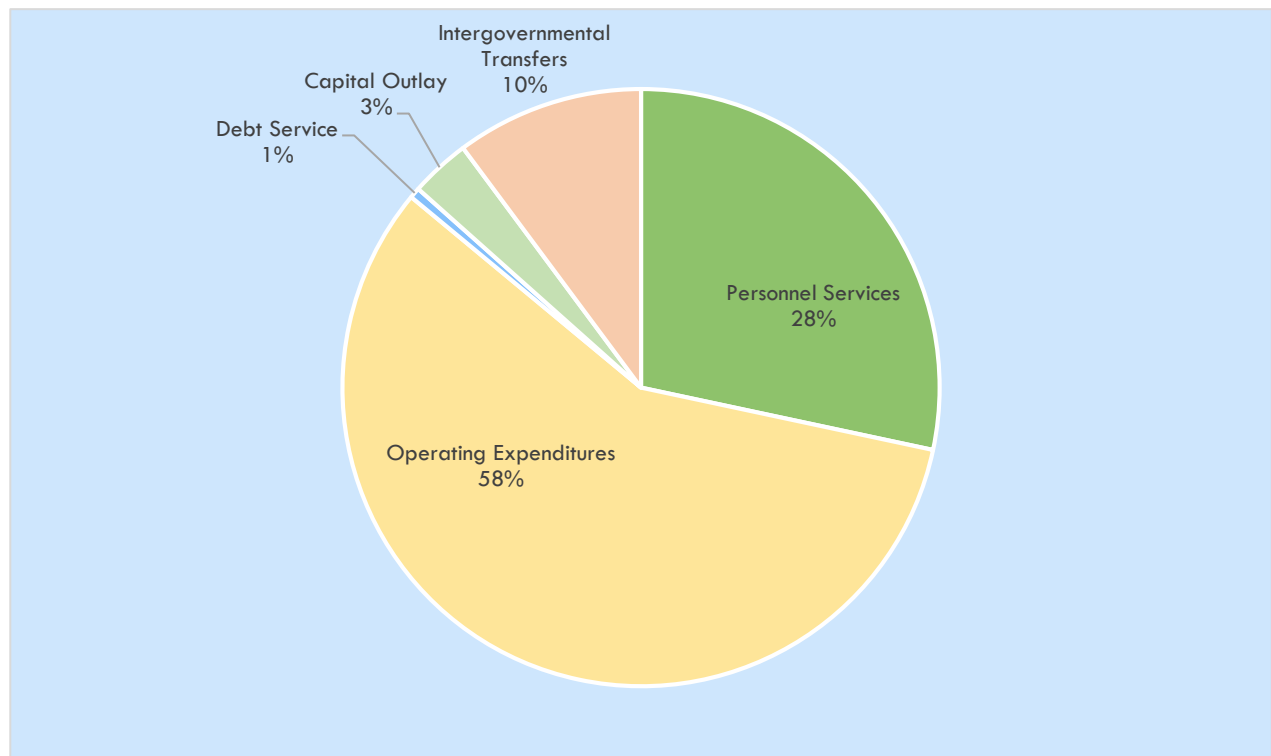
<b>Object of Expenditure</b>						
Personnel Services	\$ 1,227,408	1,086,214	1,329,024	1,302,401	1,324,876	1,324,876
Operating Expenditures	2,027,315	1,939,404	3,140,332	2,057,963	2,656,371	2,695,166
Debt Service	26,676	21,345	21,795	14,721	26,846	26,846
Capital Outlay	1,039,419	495,321	625,160	634,658	470,820	151,411
Intergovernmental Transfers	553,210	1,041,003	451,795	560,382	472,609	475,309
<b>Total Expenditures</b>	<b>\$ 4,874,029</b>	<b>4,583,287</b>	<b>5,568,106</b>	<b>4,570,125</b>	<b>4,951,523</b>	<b>4,673,609</b>

<b>Budget By Fund Group</b>						
General Fund	116,538	95,114	99,915	92,009	103,356	103,356
Special Revenue Funds	2,671,669	2,260,793	2,402,706	2,241,359	2,261,099	2,197,279
Capital Project Funds	833,739	795,531	1,383,665	1,101,150	1,336,627	1,017,218
Enterprise Funds	1,252,083	1,431,849	1,681,821	1,135,607	1,250,441	1,355,756
<b>Total Expenditures</b>	<b>\$ 4,874,029</b>	<b>4,583,287</b>	<b>5,568,106</b>	<b>4,570,125</b>	<b>4,951,523</b>	<b>4,673,609</b>

<b>Budget Funding Summary</b>						
Tax Revenues	\$ 781,167	771,180	795,723	783,258	806,274	812,973
Non-Tax Revenues	\$ 4,093,600	3,840,301	3,349,258	3,217,404	3,346,622	3,384,794
Cash from Reserves	\$ -	-	1,423,125	569,463	798,626	475,842
<b>Total Funding</b>	<b>\$ 4,874,768</b>	<b>4,611,480</b>	<b>5,568,106</b>	<b>4,570,125</b>	<b>4,951,523</b>	<b>4,673,609</b>



FY18 Final Budget Revenues



FY18 Final Budget Expenditures



# PARK COUNTY

2018 Budget

## Department Overview

### 9030-PUBLIC WORKS DEPARTMENT

	Actual FY15	Actual FY16	Budget FY17	Actual FY17	Prelim FY18	Final FY18
<b>Source of Revenues</b>						
Taxes/Assessments	\$ 943,944	1,005,745	958,472	992,439	969,671	976,303
Licenses and Permits	4,000	15,723	15,000	14,579	15,800	15,800
Intergovernmental Revenue	806,187	742,091	749,393	477,297	750,368	750,368
Charges for Services	221,980	110,597	95,300	95,187	92,100	92,100
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous Revenues	1,050,293	1,051,180	1,085,135	1,071,923	1,078,990	1,183,360
Investments and Royalty	29,910	28,087	25,000	18,266	-	-
Other/Transfers In	1,509,040	1,759,214	1,139,607	1,249,544	1,166,994	1,102,904
<b>Total Revenues</b>	<b>\$ 4,565,353</b>	<b>4,712,638</b>	<b>4,067,907</b>	<b>3,919,234</b>	<b>4,073,922</b>	<b>4,120,835</b>

<b>Object of Expenditure</b>						
Personnel Services	\$ 1,249,133	1,125,225	1,366,691	1,342,755	1,362,443	1,362,443
Operating Expenditures	2,018,103	1,894,208	2,282,294	1,500,635	1,953,499	1,992,294
Debt Service	14,150	12,839	13,345	6,341	18,592	18,592
Capital Outlay	614,216	484,214	625,160	635,608	470,820	151,411
Intergovernmental Transfers	553,210	1,065,536	448,095	560,382	418,109	421,659
<b>Total Expenditures</b>	<b>\$ 4,448,812</b>	<b>4,582,022</b>	<b>4,735,585</b>	<b>4,045,722</b>	<b>4,223,464</b>	<b>3,946,400</b>

<b>Budget Funding Summary</b>						
Tax Revenues	\$ 943,944	1,005,745	958,472	992,439	969,671	976,303
Non-Tax Revenues	\$ 3,621,409	3,706,893	3,109,435	2,926,795	3,104,251	3,144,532
Cash from Reserves *	\$ -	-	667,678	126,488	149,542	-
<b>Total Funding</b>	<b>\$ 4,565,353</b>	<b>4,712,638</b>	<b>4,735,585</b>	<b>4,045,722</b>	<b>4,223,464</b>	<b>4,120,835</b>

GENERAL GOVERNMENT FUNDS

1000-012 BUILDING (in Genl Govt)  
 1000-030 PUBLIC WORKS ADMIN  
 1000-046 PARKS (in Genl Govt)

SPECIAL REVENUE FUNDS

2130 BRIDGE  
 2830 JUNK VEHICLE  
 2200 MOSQUITO (in Public Health)  
 2110 ROAD  
 2140 WEED  
 2840 WEED GRANT

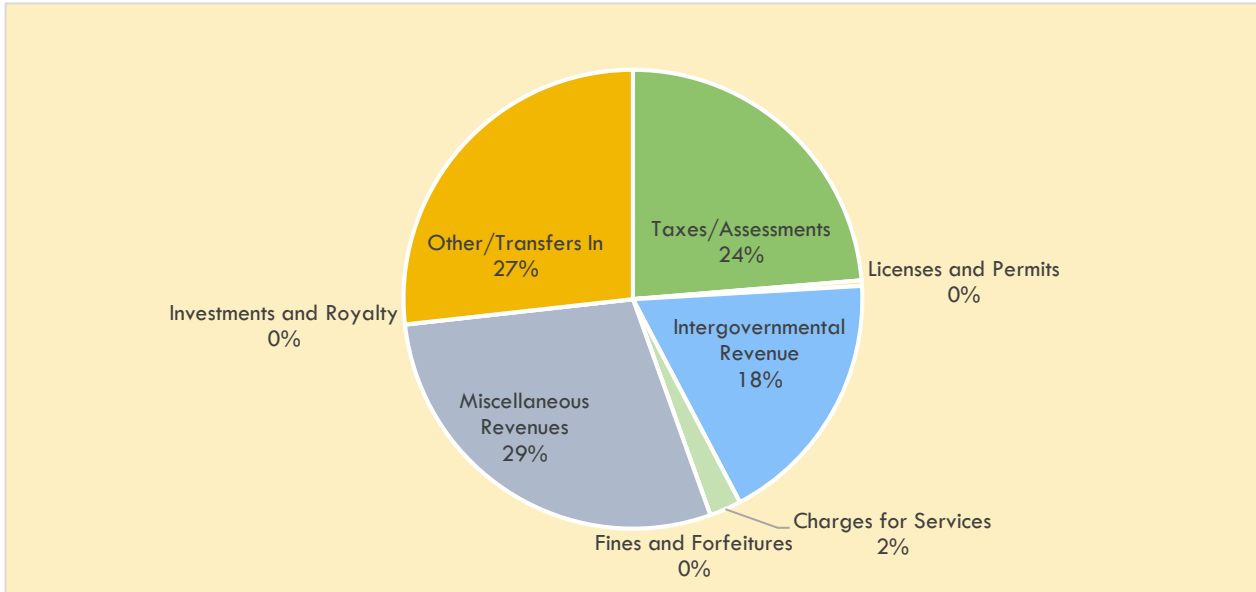
CAPITAL PROJECT FUNDS

4060 FACILITY IMPROVEMENTS (in Genl Govt)  
 4320 GARDINER FLAP  
 4020 JUNK VEHICLES CIP  
 4025 MOSQUITO EQUIP CIP (in Public Health)  
 4200 REFUSE - CIP  
 4011 ROAD & BRIDGE CAPITAL EQUIPMENT  
 4010 ROAD & BRIDGE CIP  
 4070 WEED CIP

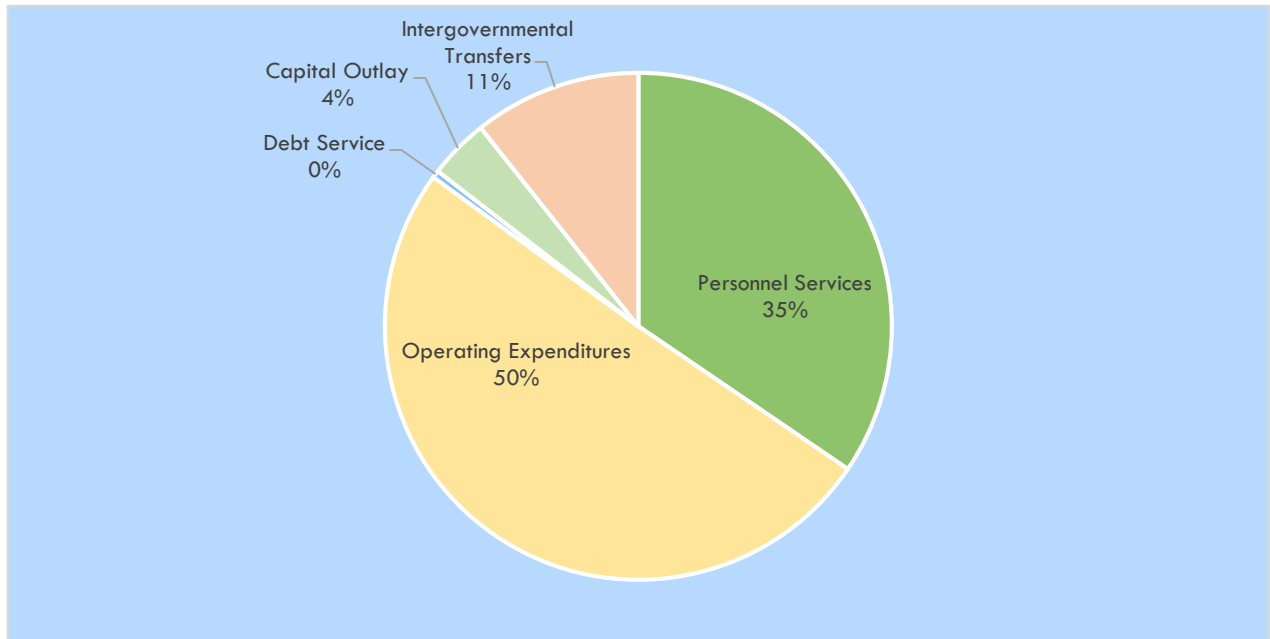
ENTERPRISE FUNDS

5400 LANDFILL  
 5410 REFUSE FACILITY

\*FY17 Budget-Incl Landfill Closure Costs from Reserves



FY18 Final Budget Revenues



FY18 Final Budget Expenditures



PUBLIC HEALTH



**PARK**  
**COUNTY**  

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**MONTANA**





## Overview of Public Health

### Summary of Public Health

Public Health activity includes the Health Department, the Environmental Health Department, Mosquito Control (managed by the Public Works Department), and some pass through funds for Predator Control and Alcohol Rehabilitation.


The General Fund supports \$350,071 or 54% of the expenditures for health nurses, school nurses and the environmental health department which conducts health inspections for septic systems and public eating establishments among other duties.

**The Park County Health Department promotes the health of individuals and families through disease surveillance, program development, and education.**

The following health funds and programs are grant funded: Connect Program, Communicable Disease, Public Health Home Visiting, Public Health Preparedness, Immunization, Asthma, Tobacco and Women Infant and Children (WIC). The Commissioners approved \$15,000 in Community grants from PILT.

In 2018, health resources are assisting with strategic planning for a Recovery Court which will be part of General Government. The planning is fully funded by a grant. WIC services were expended in 2018 after starting in Livingston in 2017.

**The goals of the Environmental Health Department are to: provide public health protection, offer education and training opportunities, supply beneficial information and enforce health protection standards as outlined by the State of Montana or Federal government guidelines.**

		Beginning	Estimated	Estimated	Projected
Fund	Fund Name	Balances	Revenues	Expenditures	Ending
#		7-1-2017	FY - 2018	FY - 2018	Balances
					6/30/2018
<b>Public Health Activities</b>					
1000	GENERAL	\$ -	350,071	350,071	-
<b>SPECIAL REVENUE FUNDS</b>					
2153	Predator - Sheep	(261)	687	388	38
2155	Predator - Cattle	3,068	12,728	12,728	3,068
2200	Mosquito Control	5,653	13,223	14,381	4,495
2386	Connect Program	25,505	-	25,000	505
2800	Alcohol Rehab	-	40,000	40,000	-
2965	Communicable Disease	627	-	-	627
2973	Public Health Home Visiting	2,166	29,657	26,966	4,857
2975	Public Health Preparedness	43,093	43,355	50,039	36,409
2976	Immunization	6,125	8,460	9,884	4,701
2977	Asthma Grant	6,849	30,000	29,385	7,464
2978	Tobacco Grant	1,671	36,000	37,666	5
2979	WIC	16	36,810	34,456	2,370
2900	P.I.L.T.	-	15,000	15,000	-
	<b>TOTAL SPECIAL REVENUE FUNDS</b>	\$ 94,512	265,920	295,895	64,538
<b>CAPITAL PROJECT FUNDS</b>					
4025	Mosquito Equipment	3,508	3,850	-	7,358
	<b>TOTAL CAPITAL PROJECT FUNDS</b>	\$ 3,508	3,850	-	7,358
	<b>TOTAL ALL FUNDS</b>	\$ 98,020	619,841	645,966	71,896

## PERSONNEL SUMMARY

Public Health		
Title	Full Time/ Part Time	FTE 2018
Health Director	Part Time	0.10
Department Heads	Full Time	2.00
Health Nurses	FT/PT	2.95
Assistant Sanitarian	Full Time	1.00
Support Staff	Full Time	1.00
<b>Total Activity</b>		<b>7.05</b>



# PARK COUNTY

2018 Budget

## Overview

### PUBLIC HEALTH ACTIVITIES

	Actual FY15	Actual FY16	Budget FY17	Actual FY17	Prelim FY18	Final FY18
<b>Source of Revenues</b>						
Taxes/Assessments	\$ 244,725	209,060	267,995	195,409	233,693	233,756
Licenses and Permits	24,600	24,105	22,500	26,260	22,500	22,500
Intergovernmental Revenue	230,865	241,418	263,533	245,732	251,960	260,960
Charges for Services	52,587	81,778	61,860	79,311	73,360	73,360
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous Revenues	15,026	44,808	58,969	46,351	25,983	25,415
Investments and Royalty	-	-	-	8	-	-
Other/Transfers In	-	3,500	3,550	9,100	2,704	3,850
<b>Total Revenues</b>	<b>\$ 567,803</b>	<b>604,668</b>	<b>678,407</b>	<b>602,170</b>	<b>610,201</b>	<b>619,841</b>

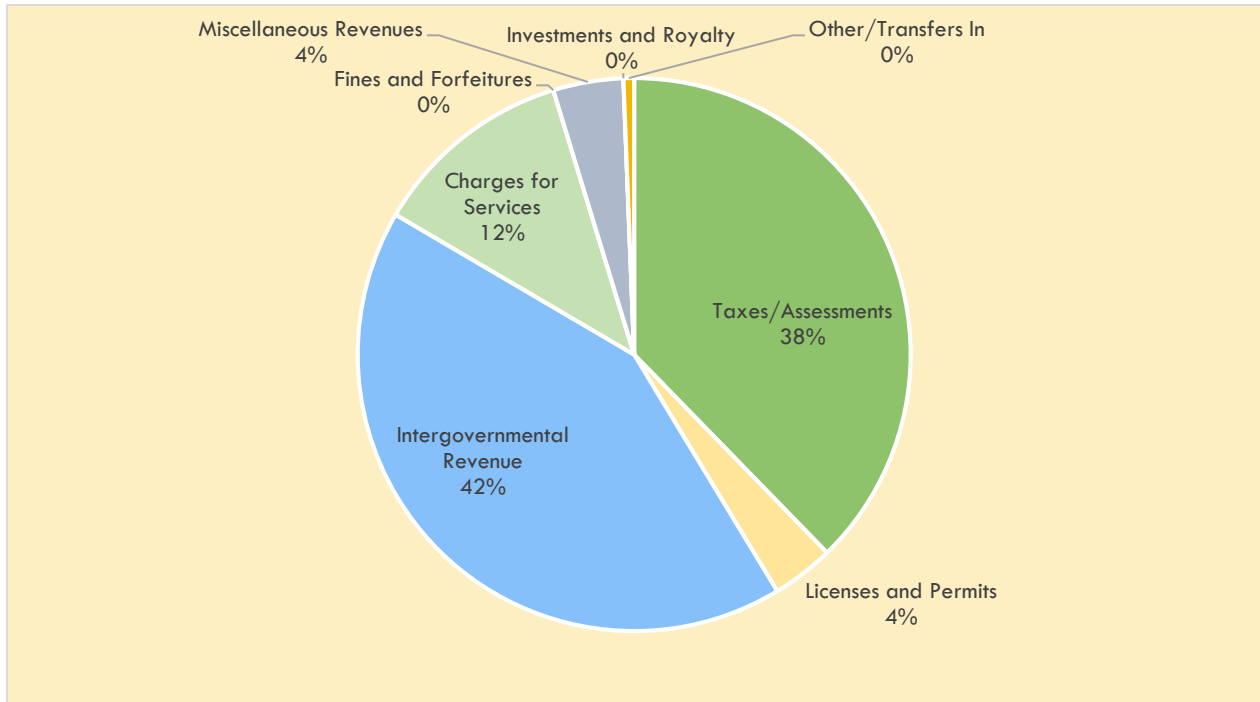
<b>Object of Expenditure</b>						
Personnel Services	\$ 387,670	390,877	453,727	422,751	453,460	453,460
Operating Expenditures	169,864	201,548	242,038	177,794	182,884	188,656
Debt Service	-	-	-	-	-	-
Capital Outlay	14,750	-	-	-	-	-
Intergovernmental Transfers	13,690	18,294	14,650	11,100	3,000	3,850
<b>Total Expenditures</b>	<b>\$ 585,974</b>	<b>610,719</b>	<b>710,416</b>	<b>611,645</b>	<b>639,343</b>	<b>645,966</b>

<b>Budget By Fund Group</b>						
General Fund	353,307	336,257	377,905	323,470	349,996	350,071
Special Revenue Funds	232,666	274,462	332,510	288,175	289,347	295,895
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 585,974</b>	<b>610,719</b>	<b>710,416</b>	<b>611,645</b>	<b>639,343</b>	<b>645,966</b>

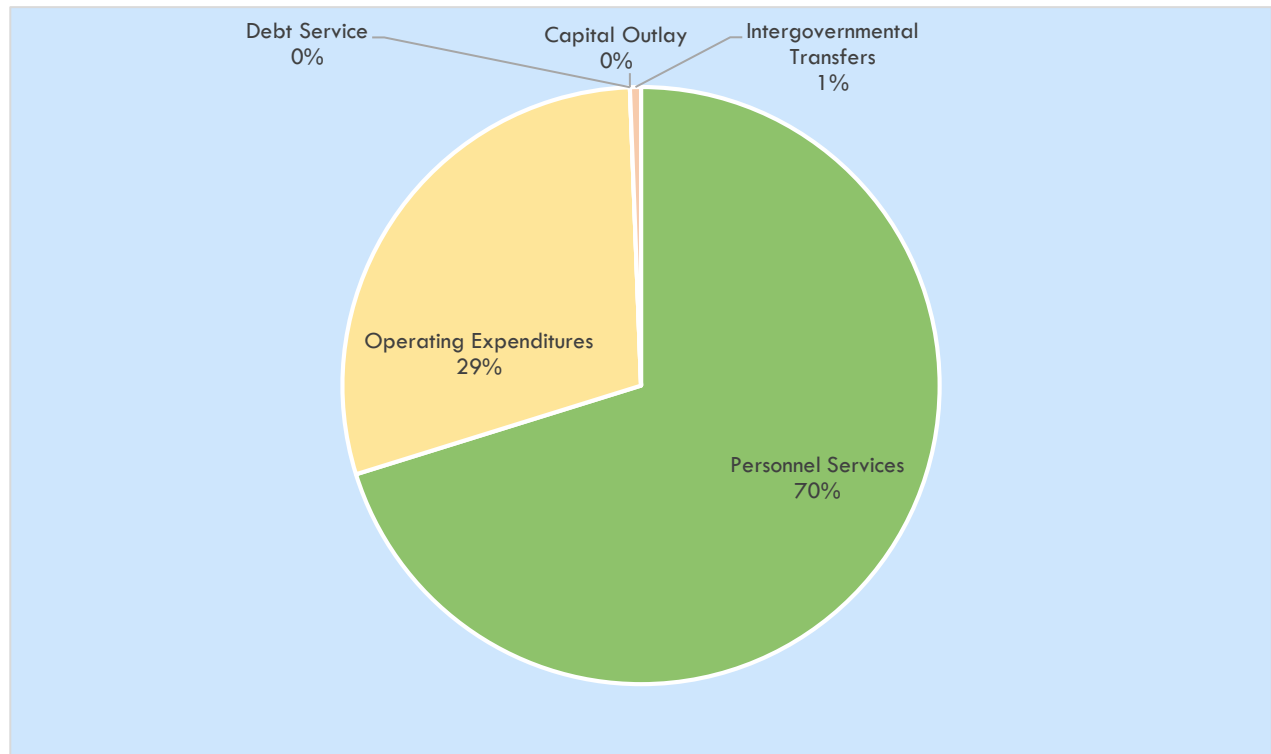
<b>Budget Funding Summary</b>						
Tax Revenues	\$ 244,725	209,060	267,995	195,409	233,693	233,756
Non-Tax Revenues	\$ 323,078	395,609	410,411	406,761	376,507	386,085
Cash from Reserves	\$ 18,171	6,051	32,009	9,475	29,142	26,125
<b>Total Funding</b>	<b>\$ 585,974</b>	<b>610,719</b>	<b>710,416</b>	<b>611,645</b>	<b>639,343</b>	<b>645,966</b>

2018 Revenue & Expenditure Graphs

PUBLIC HEALTH ACTIVITIES



FY18 Final Budget Revenues



FY18 Final Budget Expenditures

SOCIAL, ECONOMIC, CULTURAL,  
RECREATION and COMMUNITY



**PARK**  
**COUNTY**  

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**MONTANA**



## Overview of Social, Economic, Cultural, Recreation and Community Activity

### Summary of Activity

This Activity group covers MSU Extension, Fair, the Park Fund, the Library funds that pass through to the City of Livingston, Senior Citizens, Angel Line, the new in 2018 Park County Transit public bus Windrider, and Museum.

While the Library is the largest component of the group with 2018 expenditures of \$428,644 out of total expenditures of \$1,306,520, those operating funds are sent to the City of Livingston and the County provides no operational support. The next largest component is Fair at \$256,066 or 20% of expenditures. MSU Extension makes up 15% of expenditures, followed by Museum at 11% and Angel Line at 9%. PILT provides community grants totaling \$56,000.

#### **The Fair Department oversees all of the functions and buildings related to the County Fairgrounds.**

The Fairgrounds are operated year round and put on the summer County Fair and the winter Christmas Fair. The County Fair has 4H participation along with performers, games, concerts and judged competitions. The Fairgrounds also offers Camping with RV hook-ups. There is horse stalling throughout the year and winter storage in unused buildings. Other buildings are available for rent during the year. The main building includes a dining room and a commercial kitchen, and a smaller building also has a kitchen. In the summer, there are two rodeo events, and the arena is available for rent as well.

#### **MSU Extension provides unbiased, research-based information, helping you make the best decisions possible.**


Services include soil and hay testing, insect identification, plant identification and disease diagnostics, 4H support and education, pesticides for purchase and other ranch support.

#### **The Yellowstone Gateway Museum of Park County's mission is to collect, preserve, and interpret the cultural and natural history of Park County, Montana and its relationship to Yellowstone Park for the education of everyone.**

The museum houses and preserves more than 50,000 items, some of which date from over 12,000 years ago. Museum staff and volunteers interpret the history of Park County and its connection to Yellowstone Park through exhibit halls. The Research Center has archives, photo archives and a research library. The museum also participates in education and outreach.

**Angel Line Transportation** provides scheduled pick up service for senior citizens (over 60) and disabled people of all ages for a small suggested donation/fee. People are transported for a variety of purposes including medical appointments, recreation, shopping, work, etc.

**Park County Windrider Transit** seeks to provide an efficient and courteous free fixed-route service delivery system to citizens and disabled persons in Park County, Montana. Organized with grant and donation funding in 2017, the transit system will be implemented in 2018.

		Beginning	Estimated	Estimated	Projected	
Fund	Fund Name	Balances	Revenues	Expenditures	Ending	
#		7-1-2017	FY - 2018	FY - 2018	Balances	
6/30/2018						
<b>Social, Economic, Culture, Recreation, Community Development Activities</b>						
1000	GENERAL	\$ 45	-	202,000	202,000	-
<b>SPECIAL REVENUE FUNDS</b>						
2160	Fair	45	58,711	240,281	256,066	42,926
2210	Park Fund	45	79,875	-	-	79,875
2220	Library	45	53,127	380,742	428,644	5,225
2280	Senior Citizens	45	4,056	2,274	6,000	330
2281	Angel Line-Voted	45	49,599	114,769	123,707	40,661
2285	Park County Transit	45	3,000	87,128	90,128	-
2360	Museum	45	5	144,051	143,975	81
2900	P.I.L.T.	45	-	56,000	56,000	-
<b>TOTAL SPECIAL REVENUE FUNDS</b>		\$ \$	248,373	1,025,245	1,104,520	169,098
<b>CAPITAL PROJECT FUNDS</b>						
4030	Fair CIP	45	2,486	-	-	2,486
4050	Angelline CIP	45	5,474	5,000	-	10,474
<b>TOTAL CAPITAL PROJECT FUNDS</b>		\$ \$	7,960	5,000	-	12,960
<b>TOTAL ALL FUNDS</b>		\$ \$	256,333	1,232,245	1,306,520	182,058

## PERSONNEL SUMMARY

### Social, Economic, Culture, Recreation, Community Development

Title	Full Time/ Part Time	FTE 2018
Museum Director	Full Time	1.000
Fairgrounds Administrator	Full Time	1.000
Assistants	FT/PT	1.750
Transportation	FT/PT	3.500
Support Staff	Full Time	1.000
<b>Total Activity</b>		<b>8.250</b>



# PARK COUNTY

2018 Budget

## Overview

### SOCIAL/ECON/CULTURE/RECR/COMMUNITY ACTIVITIES

	Actual FY15	Actual FY16	Budget FY17	Actual FY17	Prelim FY18	Final FY18
<b>Source of Revenues</b>						
Taxes/Assessments	\$ 697,982	689,426	707,363	702,938	683,469	844,347
Licenses and Permits	-	-	-	-	-	-
Intergovernmental Revenue	149,836	213,085	119,430	124,425	170,443	170,443
Charges for Services	43,791	39,967	42,000	50,229	55,350	55,350
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous Revenues	48,777	50,092	54,900	70,333	72,704	72,705
Investments and Royalty	77,539	77,574	105	655	-	-
Other/Transfers In	112,903	106,012	74,659	71,348	86,812	89,400
<b>Total Revenues</b>	<b>\$ 1,130,828</b>	<b>1,176,155</b>	<b>998,457</b>	<b>1,019,928</b>	<b>1,068,779</b>	<b>1,232,245</b>

<b>Object of Expenditure</b>						
Personnel Services	\$ 308,399	321,956	353,279	341,654	442,436	443,306
Operating Expenditures	681,550	723,490	651,167	623,155	672,673	858,213
Debt Service	6	-	-	325	-	-
Capital Outlay	-	73,152	15,050	15,000	-	-
Intergovernmental Transfers	10,000	35,000	5,000	5,000	5,000	5,000
<b>Total Expenditures</b>	<b>\$ 999,954</b>	<b>1,153,598</b>	<b>1,024,496</b>	<b>985,134</b>	<b>1,120,110</b>	<b>1,306,519</b>

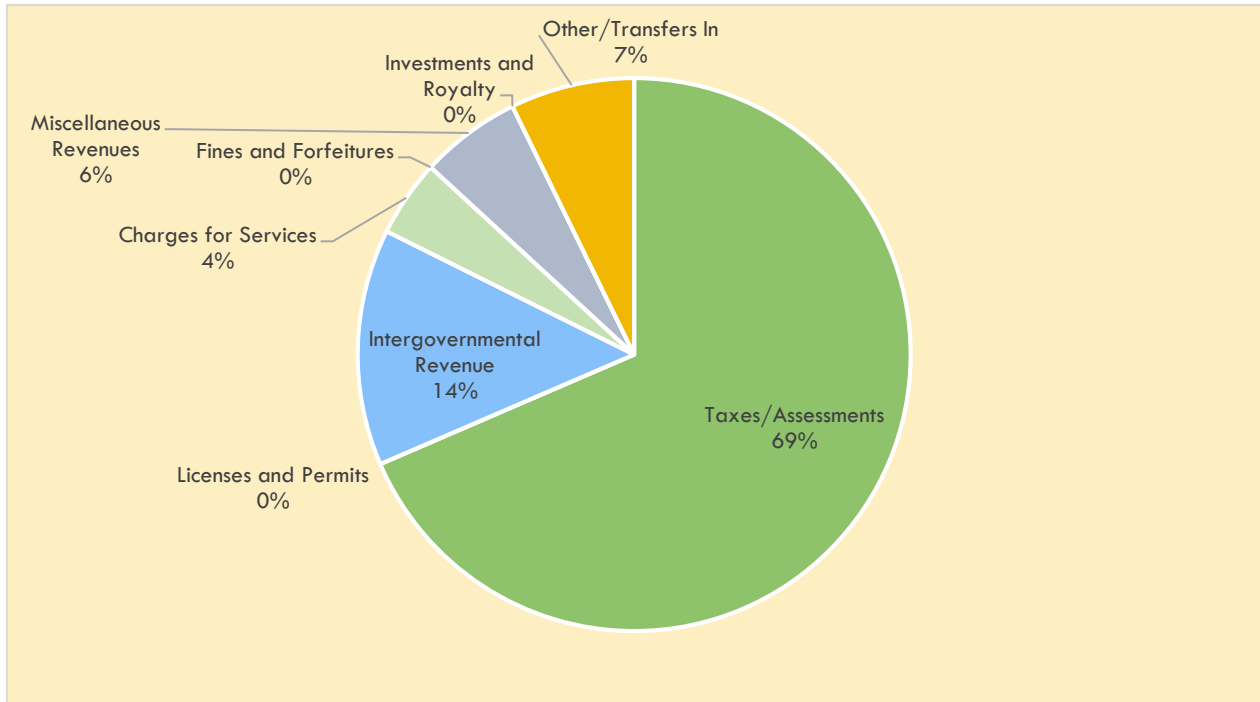
<b>Budget By Fund Group</b>						
General Fund	204,848	207,985	208,502	210,201	194,700	202,000
Special Revenue Funds	795,100	888,661	800,944	759,933	925,410	1,104,520
Capital Project Funds	6	56,952	15,050	15,000	-	-
Enterprise Funds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 999,954</b>	<b>1,153,598</b>	<b>1,024,496</b>	<b>985,134</b>	<b>1,120,110</b>	<b>1,306,519</b>

<b>Budget Funding Summary</b>						
Tax Revenues	\$ 697,982	689,426	707,363	702,938	683,469	844,347
Non-Tax Revenues	\$ 432,846	486,729	291,094	316,990	385,309	387,898
Cash from Reserves	\$ -	-	26,039	-	51,331	74,275
<b>Total Funding</b>	<b>\$ 1,130,828</b>	<b>1,176,155</b>	<b>1,024,496</b>	<b>1,019,928</b>	<b>1,120,110</b>	<b>1,306,520</b>

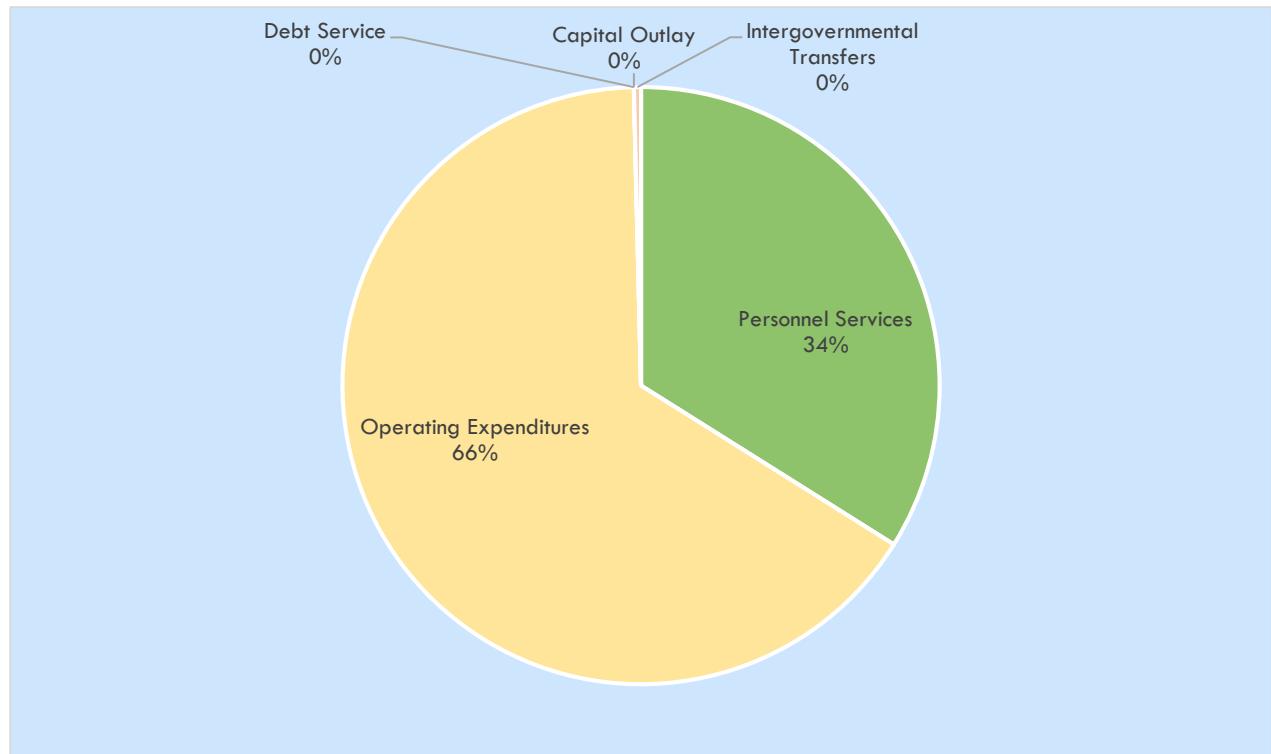


2018 Revenue & Expenditure Graphs

SOCIAL/ECON/CULTURE/RECR/COMMUNITY ACTIVITIES



FY18 Final Budget Revenues



FY18 Final Budget Expenditures

# OTHER ADMINISTRATION AND TRANSFERS



**PARK**  
**COUNTY**  

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**MONTANA**



## **Overview of Other Administration and Transfers**

### **Summary of Activity**

This Activity group covers Resort Tax groups, Comprehensive Liability Insurance, Permissive Levies, Mining Trust Activity, PILT transfers to other funds and PILT fund balance and Crime Victim Assistance. The BN fund balance is displayed here as well after deducting expenditures for Public Works.

		Beginning	Estimated	Estimated	Projected
Fund	Fund Name	Balances	Revenues	Expenditures	Ending
#		7-1-2017	FY - 2018	FY - 2018	Balances
6/30/2018					
<b>Other Administration &amp; Transfers</b>					
<b>SPECIAL REVENUE FUNDS</b>					
2100	Cooke City Resort Tax	205,111	190,000	325,000	70,111
2103	Gardiner Resort Tax	-	55,000	55,000	-
2190	Comp Insurance	-	375,272	373,597	1,675
2260	Emergency Disaster	38,842	-	-	38,842
2370	SRS Permissive Levy	-	39,900	39,900	-
2372	Permissive Medical Levy	-	757,831	757,831	-
2399	YRRE	57,763	-	-	57,763
2895	Hardrock Mining Trust	574,287	47,475	-	621,762
2896	Metal Mines Tax	102	125,100	125,000	202
2900	P.I.L.T.	790,049	908,474	1,097,750	600,773
2917	Crime Victims Assist.	25,960	14,000	21,319	18,641
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 1,692,114</b>	<b>2,513,052</b>	<b>2,795,398</b>	<b>1,409,769</b>
<b>CAPITAL PROJECT FUNDS</b>					
4500	BN -Capital Restricted	8,442,690	-	82,028	8,360,662
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>\$ 8,442,690</b>	<b>-</b>	<b>82,028</b>	<b>8,360,662</b>
<b>TOTAL ALL FUNDS</b>		<b>\$ 10,134,804</b>	<b>2,513,052</b>	<b>2,877,426</b>	<b>9,770,430</b>

**NO PERSONNEL ACTIVITY**



# PARK COUNTY

2018 Budget

## Overview

### OTHER ADMINISTRATION & TRANSFERS OUT ACTIVITIES

	Actual FY15	Actual FY16	Budget FY17	Actual FY17	Prelim FY18	Final FY18
<b>Source of Revenues</b>						
Taxes/Assessments	\$ 1,448,986	1,325,183	1,198,265	1,161,498	1,392,360	1,397,134
Licenses and Permits	-	-	-	-	-	-
Intergovernmental Revenue	879,447	1,060,369	1,088,482	1,085,814	1,054,343	1,054,343
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	5,011	5,513	14,000	10,994	14,000	14,000
Miscellaneous Revenues	10,903	10,394	5,900	5,660	-	-
Investments and Royalty	19,484	14,157	8,200	8,622	700	700
Other/Transfers In	58,609	46,991	54,375	67,303	46,875	46,875
<b>Total Revenues</b>	<b>\$ 2,422,439</b>	<b>2,462,607</b>	<b>2,369,222</b>	<b>2,339,891</b>	<b>2,508,278</b>	<b>2,513,053</b>

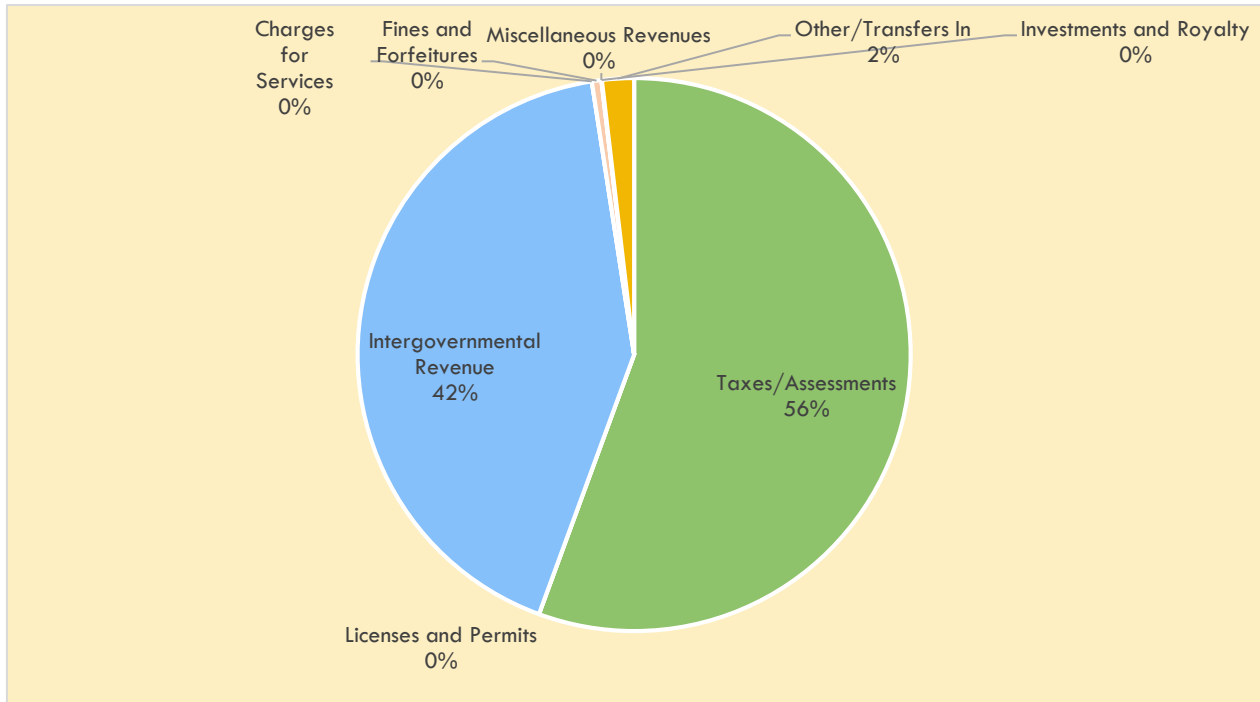
<b>Object of Expenditure</b>						
Personnel Services	\$ -	-	-	-	-	-
Operating Expenditures	637,608	1,094,904	693,568	628,894	670,681	805,681
Debt Service	20,955	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Intergovernmental Transfers	2,448,966	1,978,731	1,922,451	1,874,953	2,064,865	2,071,745
<b>Total Expenditures</b>	<b>\$ 3,107,529</b>	<b>3,073,635</b>	<b>2,616,018</b>	<b>2,503,847</b>	<b>2,735,546</b>	<b>2,877,426</b>

<b>Budget By Fund Group</b>						
General Fund	-	-	-	-	-	-
Special Revenue Funds	2,390,478	2,876,128	2,467,566	2,363,123	2,658,518	2,795,398
Capital Project Funds	717,051	197,508	148,453	140,724	77,028	82,028
Enterprise Funds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,107,529</b>	<b>3,073,635</b>	<b>2,616,018</b>	<b>2,503,847</b>	<b>2,735,546</b>	<b>2,877,426</b>

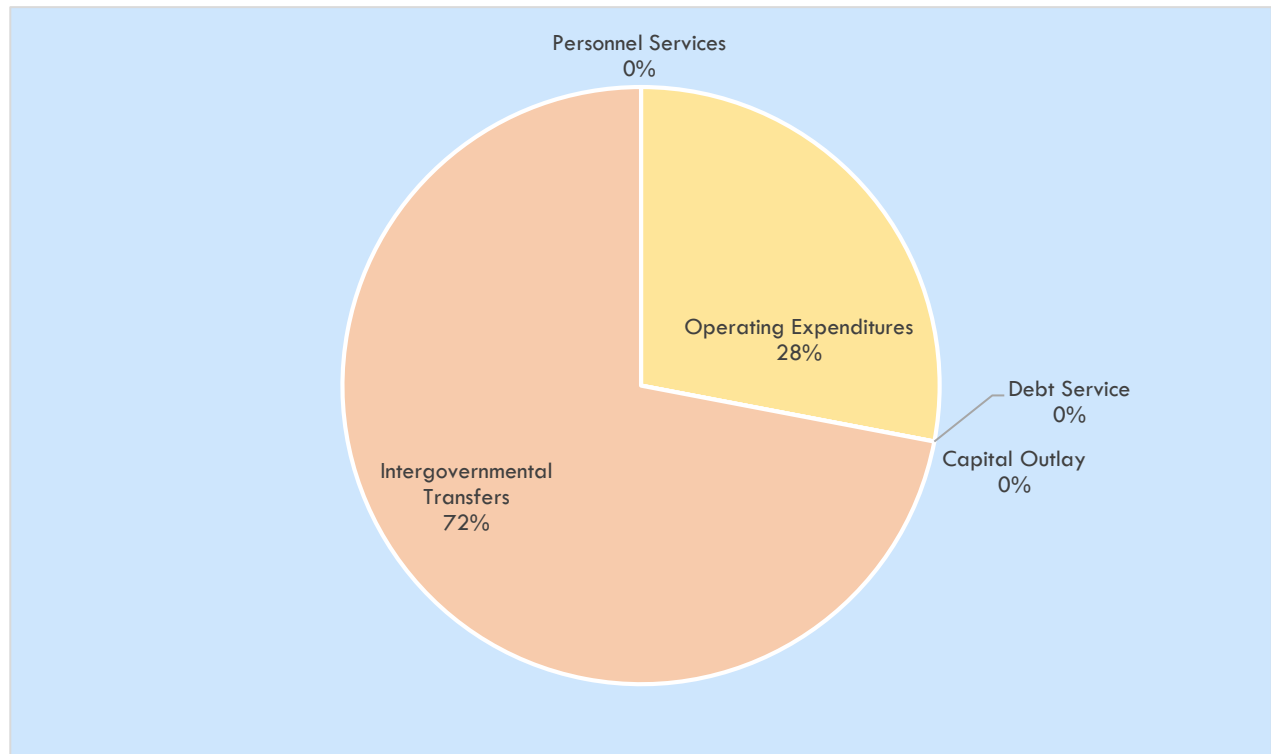
<b>Budget Funding Summary</b>						
Tax Revenues	\$ 1,448,986	1,325,183	1,198,265	1,161,498	1,392,360	1,397,134
Non-Tax Revenues	\$ 973,454	1,137,424	1,170,957	1,178,393	1,115,918	1,115,918
Cash from Reserves	\$ 685,090	611,028	246,796	163,956	227,268	364,373
<b>Total Funding</b>	<b>\$ 3,107,529</b>	<b>3,073,635</b>	<b>2,616,018</b>	<b>2,503,847</b>	<b>2,735,546</b>	<b>2,877,426</b>

2018 Revenue & Expenditure Graphs

OTHER ADMINISTRATION & TRANSFERS OUT ACTIVITIES



FY18 Final Budget Revenues



FY18 Final Budget Expenditures

FY 2018 Budget Highlights - See FY 2018 Budget for the complete document

DEBT & CAPITAL OUTLAY



**PARK**  
**COUNTY**  

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**MONTANA**



**SPECIAL REVENUE FUNDS  
DEBT OBLIGATIONS SUPPLEMENT SCHEDULE  
LOANS, CONTRACTS, NOTES, LEASE PURCHASE, ETC.  
Fiscal Year 2017-2018**

**Fund Name: Road**

**Fund No. 2110**

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
Graders	12800	5792		18592
<b>TOTAL</b>	<b>12800</b>	<b>5792</b>	<b>0</b>	<b>18592</b>

**Fund Name: Airport**

**Fund No. 2170**

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
Livingston Airport Loan	7750	504		8254
<b>TOTAL</b>	<b>7750</b>	<b>504</b>	<b>0</b>	<b>8254</b>

**Fund Name: Search & Rescue**

**Fund No. 2382**

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
SAR Building Loan	60041	16987		77028
<b>TOTAL</b>	<b>60041</b>	<b>16987</b>	<b>0</b>	<b>77028</b>

**Fund Name: PILT**

**Fund No. 2900**

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
Remodel/Equipment Loan	9038	2148		11186
<b>TOTAL</b>	<b>9038</b>	<b>2148</b>	<b>0</b>	<b>11186</b>





## Capital Outlay

<b>Fund</b>	<b>Description</b>	<b>Detail Description</b>	<b>Budget Detail</b>
1000-097	IT	Network switches	\$ 67,298
2300	Sheriff's Office	Three vehicles	\$ 170,125
2382	Search & Rescue	Equipment Replacement	\$ 10,000
2900	PILT	Replacement Vehicle for Pool	\$ 29,000
2927	Homeland Security	North Hill Tower	\$ 77,745
4010	Road & Bridge CIP	Mission Creek Bridge	\$ 36,791
4011	Road & Bridge Equip CIP	Pickup	\$ 18,620
5410	Refuse	Rolloff Truck	\$ 60,000
5410	Refuse	Roll off Equipment (4@\$9,000)	\$ 36,000
		<b>Total Capital Outlay</b>	<b>\$ 505,579</b>

APPENDIX A – 2018 BUDGET RESOLUTION  
& TAX INFORMATION



**PARK**  
**COUNTY**  

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**MONTANA**

**RESOLUTION # 1256**

**A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS, PARK COUNTY, MONTANA, ADOPTING THE FINAL BUDGET FOR PARK COUNTY, MONTANA FOR FISCAL YEAR 2017-2018, ESTABLISHING THE TAX LEVY, AND AUTHORIZING APPROPRIATIONS**

**WHEREAS;** the finance officer has presented the preliminary budget for Fiscal Year 2017-2018 to the Park County Commission as required by Section 7-6-4001 *et seq*, Montana Code Annotated (MCA); and

**WHEREAS;** the Park County Commission has considered the budget and has made revisions, reductions, additions, and changes deemed appropriate and in the best interest of Park County as set forth in the preliminary budget; and

**WHEREAS,** a copy of the preliminary budget and the draft final budget has been placed for public inspection in the Accounting Office at 414 East Callender Street, Livingston, Montana; and

**WHEREAS,** following due notice pursuant to Section 7-1-2121, MCA, the Park County Commission held a public hearing on September 7, 2017, at 9: a.m. to adopt the final budget for Fiscal Year 2017-2018 at which time the Park County Commission took public comments and any taxpayer or resident was allowed the opportunity to speak for or against any part of the proposed budget.

**NOW, THEREFORE, BE IT RESOLVED** by the Park County Commission as follows:

**Section 1:** That the final budget for Park County, Montana, for Fiscal Year 2017-2018, attached hereto and which is hereby incorporated into this resolution by this reference as though fully set forth herein, is hereby adopted and the appropriations as set forth in the attachment are hereby made.

**Section 2:** That the Park County Commission hereby fixes and levies the general all-purpose mill levy against all taxable property both real and personal, in Park County, Montana, and special revenue mill levies against each district's applicable taxable property, both real and personal, in Park County, Montana, for the Fiscal Year beginning July 1, 2017, and ending June 30, 2018, as follows:

<u>FUND</u>	<u>TITLE</u>	<u>MILL</u>
1000	General	26.18

2130	Bridge	5.50
2140	Weed	1.60
2160	Fair	2.20
2170	Airport	0.69
2180	District Court	3.48
2190	Comprehensive Insurance	8.04
2220	Library	2.50
2250	Planning	0.46
2280	Senior Citizens	0.00
2300	Law Enforcement	30.70
2360	Museum	2.34
	<b>Total General Mill Levy</b>	<b>83.69</b>

<u>FUND</u>	<u>TITLE</u>	<u>MILL</u>
2110	County Roads	14.54
2200	Mosquito	0.73
2220	Library (voted)	5.50
2230	Ambulance (County only)	2.48
2230	Ambulance (County-wide)	4.22
2250	Planning	1.32
2260	Emergency & Disaster	0.00
2281	Angel Line	2.03
2370	Permissive Sheriff Retirement Levy	0.91
2372	Permissive Medical Levy	17.19
2382	Search & Rescue	1.00
	<b>Total Other Levies</b>	<b>49.92</b>

**Section 3:** That the effective date of this resolution is July 1, 2017.

**Section 4:** That the taxes levied hereby shall be collected by Park County, Montana, and the Park County Commission shall cause to be certified to the County Treasurer and the County Clerk & Recorder of Park County, Montana, a copy of this resolution.

**Section 5:** That the Park County Commission is hereby authorized pursuant to Section 7-6-4031, MCA, to transfer appropriations between items within the same fund.

**Section 6:** Pursuant to Section 7-6-4006, MCA, appropriations may be adjusted pursuant to procedures authorized by the Park County Commission for:

- (a) Debt service funds for obligations related to debt approved by the governing body;
- (b) Trust funds for obligations authorized by trust covenants;
- (c) Any fund for federal, state, local or private grants and shared revenue accepted and approved by the Park County Commission;
- (d) Any fund for special assessments approved by the Park County Commission;
- (e) The proceeds from the sale of land;

- (f) Any fund for gifts or donations; and
- (g) Money borrowed during the fiscal year.

**Section 7:** Pursuant to Section 7-6-4021, MCA, the Park County Commission hereby authorizes adjustments to appropriations funded by fees throughout the budget period which are based upon the cost of providing a service and are fully funded by the related fees for services, fund reserves or non-fee revenue such as interest for:

- (a) Proprietary fund appropriations; or
- (b) Other appropriations specifically identified in the final budget resolution as fee-based appropriations.

**DATED THIS 7<sup>th</sup> DAY OF SEPTEMBER, 2017.**



**BOARD OF PARK COUNTY COMMISSIONERS**

*M. H. Reddington*  
 \_\_\_\_\_  
 Maritza Reddington,  
 Clerk and Recorder

*Steve Caldwell*  
 \_\_\_\_\_  
 Steve Caldwell, Chairman

**APPROVED AS TO FORM:**

*Clint Tinsley*  
 \_\_\_\_\_  
 Clint Tinsley

*Bruce Becker*  
 \_\_\_\_\_  
 Bruce Becker, Park County Attorney

*Bill Berg*  
 \_\_\_\_\_  
 Bill Berg

**400042 Fee: \$0.00** \_\_\_\_\_

Park County, MT Filed 9/7/2017 At 9:39 AM

FY 2018 Budget Highlights - See FY 2018 Budget for the complete document  
 \_\_\_\_\_  
 Maritza H Reddington , Clerk & Recorder By LS \_\_\_\_\_





PARK COUNTY FY2018 FINAL BUDGET  
EXHIBIT A

Fund	Description	(1) Appropriations	(2) Expected Reserves	Reserves %	(3) Total Required	(4) Cash July 1, 2017	(5) Non-tax Revenue	(6) Tax Revenue	(7) Total Revenue	(8) Total Available	(9) Mill Levy	Assmnts
1000	General Fund	\$ 3,656,201	\$ 676,358	18.50%	\$ 4,332,559	\$ 783,643	\$ 2,394,902	\$ 1,154,014	\$ 3,548,916	\$ 4,332,559	26.18	\$ -
2130	Bridge Fund	\$ 292,788	\$ 34,506	11.79%	\$ 327,294	\$ 46,021	\$ 38,833	\$ 242,440	\$ 281,273	\$ 327,294	5.50	
2140	Weed Control	\$ 143,809	\$ 45,640	31.74%	\$ 189,449	\$ 52,648	\$ 66,273	\$ 70,528	\$ 136,801	\$ 189,449	1.60	min
2160	Fair	\$ 256,066	\$ 42,926	16.76%	\$ 298,992	\$ 58,711	\$ 143,305	\$ 96,976	\$ 240,281	\$ 298,992	2.20	
2170	Airport	\$ 100,643	\$ 19,186	19.06%	\$ 119,829	\$ 54,126	\$ 35,288	\$ 30,415	\$ 65,703	\$ 119,829	0.69	
2180	District Court	\$ 257,544	\$ 36,799	14.29%	\$ 294,344	\$ 52,697	\$ 88,248	\$ 153,398	\$ 241,647	\$ 294,344	3.48	
2190	Comp Insurance	\$ 373,597	\$ 1,675	0.45%	\$ 375,272	\$ -	\$ 20,869	\$ 354,403	\$ 375,272	\$ 375,272	8.04	
2220	Library	\$ 186,204	\$ 5,225	2.81%	\$ 191,429	\$ 53,127	\$ 28,102	\$ 110,200	\$ 138,302	\$ 191,429	2.50	
2250	Planning	\$ 118,445	\$ 106	0.09%	\$ 118,552	\$ 6,694	\$ 91,581	\$ 20,277	\$ 111,858	\$ 118,552	0.46	
2280	Senior Citizens	\$ 6,000	\$ 330	5.51%	\$ 6,330	\$ 4,056	\$ 2,274	\$ -	\$ 2,274	\$ 6,330	0.00	
2300	Law Enforcement	\$ 2,729,537	\$ 328,304	12.03%	\$ 3,057,841	\$ 515,516	\$ 1,189,069	\$ 1,353,256	\$ 2,542,325	\$ 3,057,841	30.70	
2360	Museum	\$ 143,975	\$ 81	0.06%	\$ 144,056	\$ 5	\$ 40,903	\$ 103,147	\$ 144,051	\$ 144,056	2.34	
	Total County-wide mills	\$ 8,264,809	\$ 1,191,137	14.41%	\$ 9,455,946	\$ 1,627,244	\$ 4,139,647	\$ 3,689,055	\$ 7,828,702	\$ 9,455,946	83.69	
2100	Cooke City Resort Tax	\$ 325,000	\$ 70,111	21.57%	\$ 395,111	\$ 205,111	\$ 190,000	\$ -	\$ 190,000	\$ 395,111		
2103	Gardiner Resort Tax	\$ 55,000	\$ -	0.00%	\$ 55,000	\$ -	\$ 55,000	\$ -	\$ 55,000	\$ 55,000		
2110	Road	\$ 1,559,789	\$ 51,974	3.33%	\$ 1,611,763	\$ 13,954	\$ 1,134,719	\$ 463,090	\$ 1,597,809	\$ 1,611,763	14.54	
2153	Predator - Sheep	\$ 388	\$ 38	9.79%	\$ 426	\$ (261)	\$ -	\$ 687	\$ 687	\$ 426		\$ 0.60
2155	Predator - Cattle	\$ 12,728	\$ 3,068	24.10%	\$ 15,796	\$ 3,068	\$ -	\$ 12,728	\$ 12,728	\$ 15,796		\$ 0.50
2181	Recovery Court	\$ 49,250	\$ -	0.00%	\$ 49,250	\$ -	\$ 49,250	\$ -	\$ 49,250	\$ 49,250		
2200	Mosquito Control	\$ 14,381	\$ 4,495	31.26%	\$ 18,876	\$ 5,653	\$ 1,078	\$ 12,145	\$ 13,223	\$ 18,876	0.73	
2210	Park Fund	\$ -	\$ 79,875		\$ 79,875	\$ 79,875	\$ -	\$ -	\$ -	\$ 79,875		
2220a	Library - Voted	\$ 242,440	\$ -	0.00%	\$ 242,440	\$ -	\$ -	\$ 242,440	\$ 242,440	\$ 242,440	5.50	
2230	Ambulance-Cnty only mill	\$ 160,664	\$ 8,308	2.40%	\$ 168,972	\$ 80,579	\$ 8,554	\$ 79,839	\$ 88,393	\$ 168,972	2.48	
2230a	Ambulance-Voted \$	\$ 185,891	\$ -	0.00%	\$ 185,891	\$ -	\$ -	\$ 185,891	\$ 185,891	\$ 185,891	4.22	
2250a	Planning-Cnty only mill	\$ 42,041	\$ -	0.00%	\$ 42,041	\$ -	\$ -	\$ 42,041	\$ 42,041	\$ 42,041	1.32	
2260	Emergency Disaster	\$ -	\$ 38,842	>1000	\$ 38,842	\$ 38,842	\$ -	\$ -	\$ -	\$ 38,842	0.00	
2281	Angel Line-Voted	\$ 78,203	\$ 40,661	32.87%	\$ 118,864	\$ 49,599	\$ 25,185	\$ 44,080	\$ 69,265	\$ 118,864	1.00	
2281a	Angel Line-Voted \$	\$ 45,504	\$ -	0.00%	\$ 45,504	\$ -	\$ -	\$ 45,504	\$ 45,504	\$ 45,504	1.03	
2285	Park County Transit	\$ 90,128	\$ -	0.00%	\$ 90,128	\$ 3,000	\$ 87,128	\$ -	\$ 87,128	\$ 90,128		
2340	Fire Control/Council	\$ 2,500	\$ 6,852	274.08%	\$ 9,352	\$ 6,852	\$ 2,500	\$ -	\$ 2,500	\$ 9,352		
2370	SRS Permissive Levy	\$ 39,900	\$ -	0.00%	\$ 39,900	\$ -	\$ -	\$ 39,900	\$ 39,900	\$ 39,900	0.91	
2372	Permissive Medical Levy	\$ 757,831	\$ -	0.00%	\$ 757,831	\$ -	\$ -	\$ 757,831	\$ 757,831	\$ 757,831	17.19	
2382	Search & Rescue-Voted	\$ 206,928	\$ 10,056	4.86%	\$ 216,984	\$ 54,227	\$ 118,677	\$ 44,080	\$ 162,757	\$ 216,984	1.00	
2384	Jail Commissary	\$ 6,200	\$ 28,561	460.66%	\$ 34,761	\$ 28,561	\$ 6,200	\$ -	\$ 6,200	\$ 34,761		
2386	Connect Program	\$ 25,000	\$ 506	2.02%	\$ 25,505	\$ 25,505	\$ -	\$ -	\$ -	\$ 25,505		
2392	MRDTF	\$ 88,135	\$ -	0.00%	\$ 88,135	\$ -	\$ 88,135	\$ -	\$ 88,135	\$ 88,135		
2393	Records Preservation	\$ 6,500	\$ 115,025	1769.62%	\$ 121,525	\$ 91,525	\$ 30,000	\$ -	\$ 30,000	\$ 121,525		
2399	YRRE	\$ -	\$ 57,763		\$ 57,763	\$ 57,763	\$ -	\$ -	\$ -	\$ 57,763		
2410	Green Acres #1	\$ 850	\$ 257	30.28%	\$ 1,107	\$ 336	\$ -	\$ 771	\$ 771	\$ 1,107		\$ 1.40
2415	Green Acres #2	\$ 2,790	\$ 374	13.41%	\$ 3,164	\$ 374	\$ -	\$ 2,790	\$ 2,790	\$ 3,164		\$ 30.00
2430	Gardiner Lights	\$ 9,000	\$ 1,546	17.18%	\$ 10,546	\$ 8,206	\$ -	\$ 2,340	\$ 2,340	\$ 10,546		\$ 0.05
2511	Chicory RID	\$ 15,000	\$ 3,401	22.67%	\$ 18,401	\$ -	\$ -	\$ 18,401	\$ 18,401	\$ 18,401		\$ 126.90
2800	Alcohol Rehab	\$ 40,000	\$ -	0.00%	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ 40,000		
2830	Junk Vehicle	\$ 34,210	\$ 1	0.00%	\$ 34,210	\$ -	\$ 34,210	\$ -	\$ 34,210	\$ 34,210		
2840	Weed Grant	\$ 7,500	\$ 102	1.36%	\$ 7,602	\$ 102	\$ 7,500	\$ -	\$ 7,500	\$ 7,602		
2841	Noxious Weed TF Grant	\$ 28,000	\$ 1,062	3.79%	\$ 29,062	\$ 1,062	\$ 28,000	\$ -	\$ 28,000	\$ 29,062		
2850	911 Emergency	\$ 104,650	\$ 26,853	25.66%	\$ 131,503	\$ 11,103	\$ 120,400	\$ -	\$ 120,400	\$ 131,503		
2852	Gardiner 911	\$ 7,000	\$ 25,213	360.19%	\$ 32,213	\$ 32,213	\$ -	\$ -	\$ -	\$ 32,213		

FY 2018 Budget Highlights - See FY 2018 Budget for the complete document



PARK COUNTY FY2018 FINAL BUDGET  
EXHIBIT A

Fund	Description	(1) Appropriations	(2) Expected Reserves	Reserves %	(3) Total Required	(4) Cash July 1, 2017	(5) Non-tax Revenue	(6) Tax Revenue	(7) Total Revenue	(8) Total Available	(9) Mill Levy	Assmnts
2859	County Land Info	\$ 11,500	\$ 26,185	227.70%	\$ 37,685	\$ 31,685	\$ 6,000	\$ -	\$ 6,000	\$ 37,685		
2870	Victim/Witness	\$ 90,978	\$ 0	0.00%	\$ 90,978	\$ -	\$ 90,978	\$ -	\$ 90,978	\$ 90,978		
2895	Hardrock Mining Trust	\$ -	\$ 621,762		\$ 621,762	\$ 574,287	\$ 47,475	\$ -	\$ 47,475	\$ 621,762		
2896	Metal Mines Tax	\$ 125,000	\$ 202	0.16%	\$ 125,202	\$ 102	\$ 125,100	\$ -	\$ 125,100	\$ 125,202		
2900	P.I.L.T.	\$ 1,539,276	\$ 600,773	39.03%	\$ 2,140,049	\$ 790,049	\$ 1,350,000	\$ -	\$ 1,350,000	\$ 2,140,049		
2902	Forest Title III	\$ -	\$ 14,483		\$ 14,483	\$ 14,483	\$ -	\$ -	\$ -	\$ 14,483		
2903	Forest Reserve Title II	\$ -	\$ 28,601		\$ 28,601	\$ 28,601	\$ -	\$ -	\$ -	\$ 28,601		
2917	Crime Victims Assist.	\$ 21,319	\$ 18,641	87.44%	\$ 39,960	\$ 25,960	\$ 14,000	\$ -	\$ 14,000	\$ 39,960		
2927	Homeland Security	\$ 97,543	\$ 2,065	2.12%	\$ 99,608	\$ -	\$ 99,608	\$ -	\$ 99,608	\$ 99,608		
2950	DUI Task Force	\$ 20,000	\$ -	0.00%	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 20,000		
2956	CTEP	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2958	DES Grant	\$ 78,726	\$ 4,992	6.34%	\$ 83,719	\$ 4,357	\$ 79,362	\$ -	\$ 79,362	\$ 83,719		
2965	Communicable Disease	\$ -	\$ 627		\$ 627	\$ 627	\$ -	\$ -	\$ -	\$ 627		
2973	Public Health Home Visiting	\$ 26,966	\$ 4,857	18.01%	\$ 31,823	\$ 2,166	\$ 29,657	\$ -	\$ 29,657	\$ 31,823		
2975	Public Health Preparedness	\$ 50,039	\$ 36,409	72.76%	\$ 86,448	\$ 43,093	\$ 43,355	\$ -	\$ 43,355	\$ 86,448		
2976	Immunization	\$ 9,884	\$ 4,701	47.56%	\$ 14,585	\$ 6,125	\$ 8,460	\$ -	\$ 8,460	\$ 14,585		
2977	Asthma Grant	\$ 29,385	\$ 7,464	25.40%	\$ 36,849	\$ 6,849	\$ 30,000	\$ -	\$ 30,000	\$ 36,849		
2978	Tobacco Grant	\$ 37,666	\$ 5	0.01%	\$ 37,671	\$ 1,671	\$ 36,000	\$ -	\$ 36,000	\$ 37,671		
2979	WIC	\$ 34,456	\$ 2,370	6.88%	\$ 36,826	\$ 16	\$ 36,810	\$ -	\$ 36,810	\$ 36,826		
4010	Road & Bridge CIP	\$ 54,000	\$ 13,409	24.83%	\$ 67,409	\$ 13,409	\$ 54,000	\$ -	\$ 54,000	\$ 67,409		
4011	Road & Bridge Equip	\$ 55,411	\$ -	0.00%	\$ 55,411	\$ (282,409)	\$ 337,820	\$ -	\$ 337,820	\$ 55,411		
4020	Junk Vehicle CIP	\$ -	\$ 20,982		\$ 20,982	\$ 16,969	\$ 4,013	\$ -	\$ 4,013	\$ 20,982		
4025	Mosquito Equipment	\$ -	\$ 7,358		\$ 7,358	\$ 3,508	\$ 3,850	\$ -	\$ 3,850	\$ 7,358		
4030	Fair CIP	\$ -	\$ 2,486		\$ 2,486	\$ 2,486	\$ -	\$ -	\$ -	\$ 2,486		
4040	Law Enforcement CIP	\$ -	\$ 21,828		\$ 21,828	\$ 21,828	\$ -	\$ -	\$ -	\$ 21,828		
4050	Angelline CIP	\$ -	\$ 10,474		\$ 10,474	\$ 5,474	\$ 5,000	\$ -	\$ 5,000	\$ 10,474		
4060	Facility Impr CIP	\$ -	\$ 2,365		\$ 2,365	\$ 2,365	\$ -	\$ -	\$ -	\$ 2,365		
4070	Weed CIP	\$ -	\$ 35,417		\$ 35,417	\$ 29,717	\$ 5,700	\$ -	\$ 5,700	\$ 35,417		
4200	Refuse CIP	\$ 96,000	\$ -	0.00%	\$ 96,000	\$ -	\$ 96,000	\$ -	\$ 96,000	\$ 96,000		
4320	Gardiner FLAP	\$ 45,000	\$ -	0.00%	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ 45,000		
4500	BN -Capital Restricted	\$ 848,835	\$ 8,360,662	0.00%	\$ 9,209,497	\$ 9,109,497	\$ 100,000	\$ -	\$ 100,000	\$ 9,209,497		
4620	SAR CIP	\$ -	\$ 4,076		\$ 4,076	\$ 4,076	\$ -	\$ -	\$ -	\$ 4,076		
4670	Airport CIP	\$ -	\$ 57,500		\$ 57,500	\$ -	\$ 57,500	\$ -	\$ 57,500	\$ 57,500		
5400	Landfill	\$ 168,457	\$ 1,578,759	937.19%	\$ 1,747,216	\$ 1,724,196	\$ 23,020	\$ -	\$ 23,020	\$ 1,747,216		
5410	Refuse	\$ 1,187,299	\$ 308,260	25.96%	\$ 1,495,559	\$ 302,699	\$ 10,000	\$ 1,182,860	\$ 1,192,860	\$ 1,495,559		\$ 170.00
	County Totals	\$ 17,135,951	\$ 13,563,793	79.15%	\$ 30,699,743	\$ 14,908,379	\$ 8,924,891	\$ 6,866,473	\$ 15,791,364	\$ 30,699,743	49.92	

TAXING DISTRICT	FY2018	TAXING DISTRICT	FY2018	TAXING DISTRICT	FY2018
Park County	\$ 44,080	County Planning	\$ 31,849	cattle-pred control	25,456
Ambulance	\$ 32,193	Mosquito Control	\$ 16,637	Park Co Refuse (assmts)	6,958
Angel Line	\$ 44,080	Gard Lights #1	\$ 46,809	Permissive Medical Levy	\$ 44,080
Search & Rescue	\$ 44,080	Green Acres Lights	551		
County Road	\$ 31,849	Green Acres Lights #2A (hh units)	93		
Library	\$ 44,080	Chicory RID (# parcels)	145		
Weed control	\$ 44,080	sheep-pred control	1,145		

FY 2018 Budget Highlights - See FY 2018 Budget for the complete document