



**STATE FINANCIAL SERVICES DIVISION**  
**LOCAL GOVERNMENT SERVICES BUREAU**  
Mitchell Building Room 255, PO Box 200547, Helena, Montana 59620-0547  
Phone (406) 444-9101  
[Local Government Services Bureau Portal](#)

# **MONTANA**

## **FINAL**

# **BUDGET DOCUMENT**



**Fiscal Year ended June 30, 2024**

**City of Libby**

Form Prescribed by Department of Administration  
Local Government Services Bureau  
Montana Budgetary, Accounting, and Reporting System

**MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT**  
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## BUDGET CERTIFICATION

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal 2024, was prepared according to law and adopted by the City Council on August 21, 2023; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed Peggy Williams Date 8/28/2023  
Mayor

Signed [Signature] Date 8/28/2023  
Administrator

**City of Libby**

**RESOLUTION NO. 2018**

**RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBBY  
FIXING THE ANNUAL APPROPRIATIONS FOR THE CITY OF LIBBY, MONTANA  
FOR THE 2023- 2024 BUDGET**


**SECTION I.** That the annual appropriations for the General Fund and other tax supported budgets of the City of Libby, Montana, and the same is hereby fixed as follows:

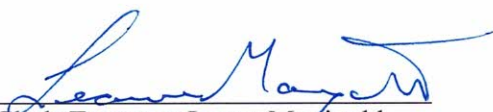
<u>Department</u>	<u>Proposed Budget</u>
Executive Services	52,736
City Court	34,345
Financial Services	76,988
Elections	15,000
Planning	10,000
Legal Services	45,827
Facilities Administration	161,500
Facilities, City Hall Roof	3,700
Police	542,507
Fire	107,465
Fire Hall Roof	3,500
Road and Street Services	161,995
Sidewalks & Curbs	50,000
Cemetery	54,293
Animal Control	12,000
Parks	62,855
<u>Other Allocated Costs</u>	<u>58,850</u>
Total General Fund	\$1,453,561
SID	2,146
Fire Relief (non-Budgeted fund) 11.006 mils	51,645
Lighting Maintenance District	83,400
Street Maintenance District	152,025

**SECTION II.** The following non-tax supported budgets are provided herein for information purposes only:

IP Settlement	150,000
Building Code Enforcement	66,057
Gas Tax HB 76	161,200
Gas Tax HB 473 / SB 536	450,867
Water Fund	2,072,337
Sewer Fund	2,417,026
Community Development	200,000
ARPA	1,153,676
<u>CIP FUNDS</u>	<u>1,336,003</u>
<b>TOTAL ALL FUNDS</b>	<b>\$9,749,943</b>

**PASSED AND ADOPTED** by the City Council of the City of Libby and approved by the Mayor this 21st day of August 2023.

  
\_\_\_\_\_  
Mayor Peggy Williams

Attest:   
\_\_\_\_\_  
Clerk-Treasurer Leann Monigold

**RESOLUTION NO 2019**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIBBY  
SETTING TAX LEVY FOR THE YEAR 2024 UPON ALL REAL PROPERTY  
IN THE CITY OF LIBBY FOR GENERAL AND SPECIAL PURPOSES**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LIBBY,  
MONTANA THAT;**

**SECTION 1** There is hereby levied on all property within the corporate limits of the City of Libby for the tax year 2024 the following taxes for the purpose hereinafter set forth.

For the General All-Purpose Fund, including all salaried and incidental expenses for the fiscal year ending June 30, 2024, ninety-four and 54/1000 (94.054) mills.

For providing funds for the Fire Relief Agency Fund sufficient to meet the requirements of such fund, eleven and 6/1000 (11.006) mills.

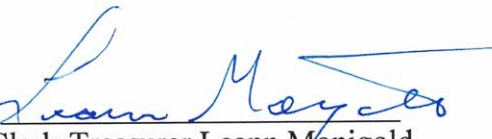
TOTAL MILLS: 105.06

**SECTION 1** There shall be levied in Lighting Maintenance District No.1 the sum of \$9.97 per city lot of 3,175 sq. ft. on all property in said district as same as described in the Resolution No. 1120. Large tracts, undeveloped or partially undeveloped tracts shall be levied and assessed as provided in Resolution No. 1120. All the properties shall be levied and assessed those amounts for the cost of maintaining Lighting District No. 1 for the tax year 2024.

**SECTION 2** There shall also be levied in Street Maintenance District No. 1 (Sprinkling) the sum of \$22.50 per city lot of 3,175 sq. ft. on all property in said district as described in Resolution No. 1119. Large tracts, undeveloped or partially undeveloped tracts shall be levied and assessed as provided in Resolution No. 1119. All the properties shall be levied and assessed those amounts for the cost of maintaining Sprinkling District No. 1 for the tax year 2024.

Adopted by the City Council and approved by the Mayor on the 21st day of August 2023.

  
Mayor Peggy Williams

Attest:   
Clerk-Treasurer Leann Monigold

**RESOLUTION NO 2020**

**A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LIBBY,  
MONTANA SETTING THE SALARIES AND WAGES OF ELECTED  
OFFICERS, APPOINTED OFFICERS, AND CITY EMPLOYEES**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LIBBY THAT:**

1. The salaries of the elected officers of the City of Libby shall be as follows for July 2, 2023 through July 6, 2024:

Mayor	\$ 8,866.00 per year
Council President	\$ 5,642.00 per year
Council Member	\$ 4,446.00 per year

2. The salaries and wages of the appointive officers of the City of Libby shall be as follows for July 2, 2023, through July 6, 2024:

City Attorney	\$ 89,653.20 per year
Fire Chief	\$ 6,760.00 per year
City Administrator	\$ 30.93 per hour
City Clerk/Treasurer	\$ 23.78 per hour


3. The salaries and wages for the City employees shall be as follows for July 2, 2023 through July 6, 2024:


Assistant Fire Chief		\$ 2,730.00 per year
2 <sup>nd</sup> Assistant Fire Chief		\$ 2,730.00 per year
Building Inspector		75% of permits sold
Police Chief	Grade 13-Step 20	\$ 27.33 per hour
Police Sergeant	Grade 12-Step 9	\$ 22.67 per hour
Police Officers	Grade 11-Entry	\$ 19.05 per hour
Water Treatment Operators	Grade 11-Step 34	\$ 26.72 per hour
	Grade 11-Step 10	\$ 21.04 per hour
	Grade 10-Step 1	\$ 17.56 per hour
Sewer Treatment Operators	Grade 11-Entry	\$ 19.05 per hour
	Grade 10-Step 6	\$ 18.46 per hour
	Grade 10-Step 1	\$ 17.56 per hour
Water Distribution Operators	Grade 11-Step 19	\$ 23.01 per hour
	Grade 10-Step 10	\$ 19.21 per hour

Street Supervisor	Grade 13-Step 10	\$ 24.74 per hour
Equipment Operators (Foreman)	Grade 12-Step 10	\$ 22.90 per hour
	Grade 10-Step 6	\$ 18.46 per hour
	Grade 10-Step 2	\$ 17.74 per hour
Mechanic	Grade 12-Step 16	\$ 24.31 per hour
Floater	Grade 10-Step 2	\$ 17.74 per hour
Deputy Clerks	Grade 10-Step 7	\$ 18.65 per hour
	Grade 10-Step 7	\$ 18.65 per hour

**PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR** this 21st day of August 2023.

ATTEST:

  
 Mayor Peggy Williams

  
 Clerk-Treasurer Leann Monigold



**2023 Certified Taxable Valuation Information**

(15-10-202, MCA)

Lincoln County

CITY OF LIBBY

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

1. 2023 Total Market Value <sup>1</sup> .....	\$	334,636,141
2. 2023 Total Taxable Value <sup>2</sup> .....	\$	4,800,686
3. 2023 Taxable Value of Newly Taxable Property.....	\$	106,789
4. 2023 Taxable Value less Incremental Taxable Value <sup>3</sup> .....	\$	4,800,686
5. 2023 Taxable Value of Net and Gross Proceeds <sup>4</sup> (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value <sup>2</sup>	Base Taxable Value	Incremental Value
KOOTENAI BUSINESS PAI	9,376	157,299	- ^

^ Increment based on the percentage of overall increment for the TIFD

Total Incremental Value \$ -

Preparer Rachelle Adamson

Date 8/2/2023

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

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

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

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

**For Information Purposes Only**

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

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

**Note**

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

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



**GENERAL STATISTICAL INFORMATION**  
**PLEASE COMPLETE APPLICABLE SECTION**

**City of Libby**

CLASS OF CITY/TOWN	Third
COUNTY LOCATED IN	Lincoln
YEAR ORGANIZED	1909
REGISTERED VOTERS	1746
AREA (SQ. MILES)	822.4
POPULATION OF CITY/TOWN	2903
FORM OF GOVERNMENT	Commission Executive
NUMBER OF EMPLOYEES (ELECTED)	7
NUMBER OF EMPLOYEES (NON-ELECTED)	24
MILES OF STREETS AND ALLEYS	36.07
MUNICIPAL WATER CONSUMERS	Residential: 1568, Commercial: 317
MUNICIPAL SEWER CONSUMERS	Residential: 1113, Commercial: 260
WATER RATE PER 1,000 GALLONS	\$45.25 Base, \$2.96 per 1000 Gallons
SEWER RATES PER 1,000 GALLONS	\$33.48 Base, \$2.85 per 1000 Gallons

## OFFICIALS SHEET

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Peggy Williams	2025
Council/Commission	Gary Beach	2025
	Melissa Berke	2025
	Zach McNew	2023
	Krisin Smith	2025
	Hugh Taylor	2023
	Brian Zimmerman	2023
City Administrator	Sam Sikes	
Attorney	Dean Chisholm	
Chief of Police	Cody Ecanbrack	
Clerk/Treasurer	Leann Monigold	
Deputy Clerk	Charlotte Luedecke	
Deputy Clerk	Jody Martin	
City Judge	Jay Sheffield	

City of Libby

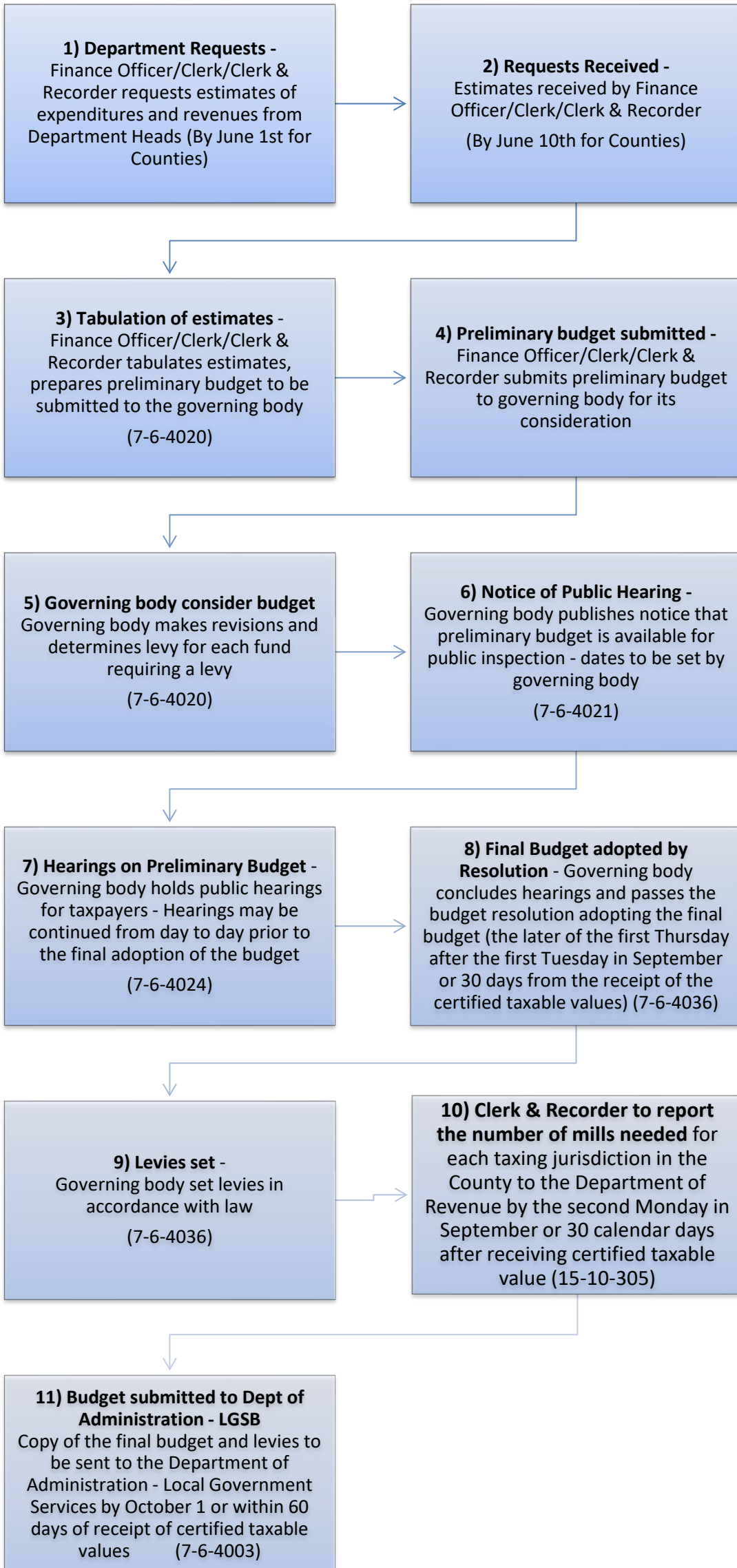
**SCHEDULE OF PERSONNEL LEVELS**  
**OPERATING FUNDS**  
**ELECTIVE AND NON-ELECTIVE EMPLOYEES**

<b>FUND</b>	<b><u>21</u> FY PERMANENT FULL-TIME EMPLOYEES</b>	<b><u>22</u> FY PERMANENT FULL-TIME EMPLOYEES</b>	<b><u>23</u> FY PERMANENT FULL-TIME EMPLOYEES</b>	<b>CURRENT FY PERMANENT FULL-TIME EMPLOYEES</b>
General	7	8	8	8
Water	8	7	7	7
Sewer	3	4	4	4
Street Maintenance	5	5	5	5
<b>Total City/Town Employees</b>	23	24	24	24

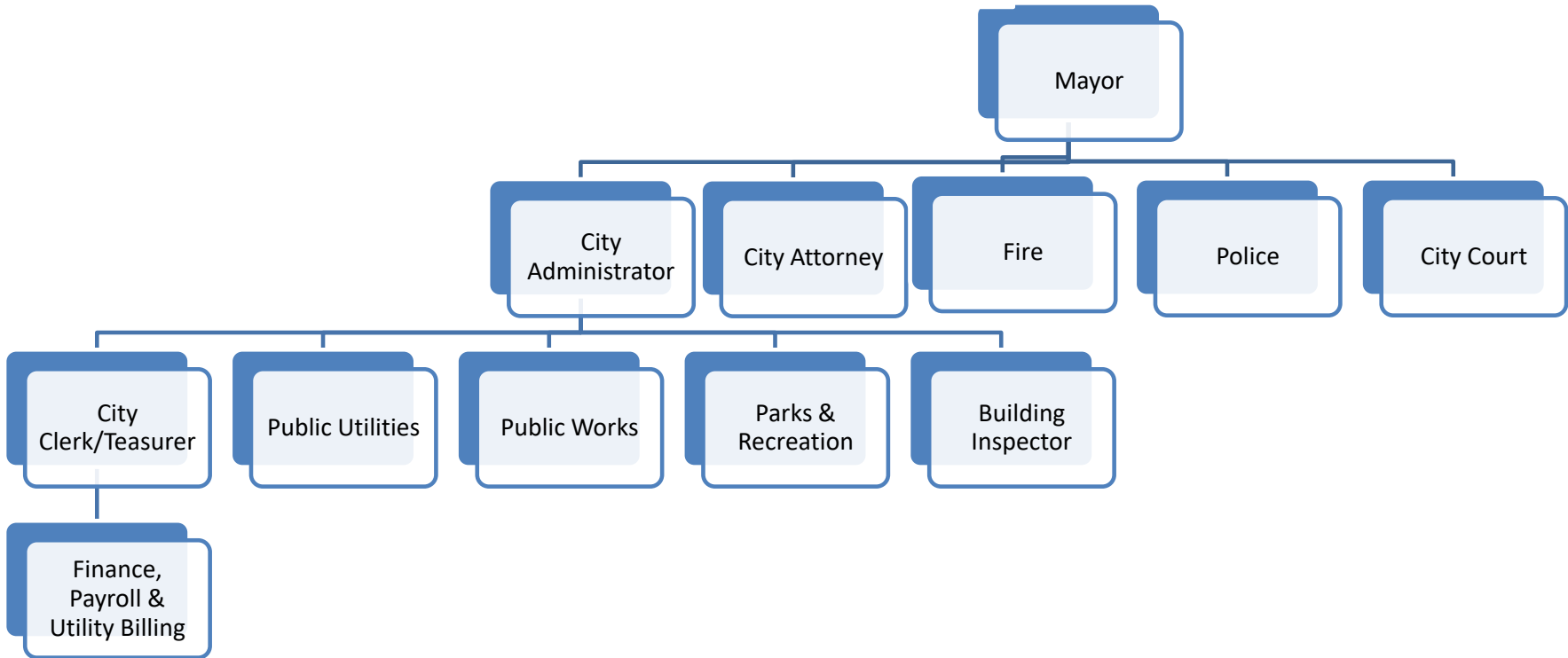
Note: Do not include any employee who is not employed directly by the entity.

# Local Government Budget Calendar

Local Budget Act: Title 7, Chapter 6, Part 40 MCA



**City/Town of Libby  
Organizational Chart**



8-

**City of Libby**  
**Taxable Valuation/Mill Levy**  
**Ten-Year History and Analysis**

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.

FISCAL YEAR	ENTITY-WIDE TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
			FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget-page 9. FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form.	FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 & forward enter number of mills from line (16) of the applicable Mill Levy Determination Form.	The Carry Forward in this column is <u>not cumulative</u> - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy.
2014 - 2015	2,831,679		140.34	140.34	
2015 - 2016	2,480,491	-12.40%	161.68	161.68	
2016 - 2017	2,482,212	0.07%	163.45	163.45	
2017 - 2018	2,692,662	8.48%	154.60	154.60	0.00
2018 - 2019	2,699,908	0.27%	155.39	155.39	0.00
2019 - 2020	2,753,499	1.98%	154.31	154.31	0.00
2020 - 2021	2,750,409	-0.11%	158.38	158.38	0.00
2021 - 2022	3,211,005	16.75%	143.25	143.25	0.00
2022 - 2023	3,299,148	2.75%	146.15	146.82	(0.67)
2023 - 2024	4,800,586	45.51%	105.06	105.73	(0.67)

**Enter Fund Name (example: County Road Fund)**

FISCAL YEAR	TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
2014 - 2015					
2015 - 2016		#DIV/0!			
2016 - 2017		#DIV/0!			
2017 - 2018		#DIV/0!			0.00
2018 - 2019		#DIV/0!			0.00
2019 - 2020		#DIV/0!			0.00
2020 - 2021		#DIV/0!			0.00
2021 - 2022		#DIV/0!			0.00
2022 - 2023		#DIV/0!			0.00
2023 - 2024		#DIV/0!			0.00

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

Description	Number of Mills levied
-------------	------------------------

# Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

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

FYE June 30, 2024

Entity Name: City of Libby

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <b>ACTUALLY</b> assessed in the prior year (from Prior Year's form Line 17)	\$ 484,381	\$ 484,381
(2)	Add: Current year inflation adjustment @ 2.46%		\$ 11,916
(3)	Subtract: Ad valorem tax revenue <b>ACTUALLY</b> assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)		\$ -
(4)	Adjusted ad valorem tax revenue		\$ 496,297
<b>ENTERING TAXABLE VALUES</b>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 4,800,686	\$ 4,800.686
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)		\$ -
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 4,800.686
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (106,788)	\$ (106.788)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)		\$ -
(10)	Adjusted Taxable value per mill		\$ 4,693.898
(11)	CURRENT YEAR calculated mill levy		105.73
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 507,577
<b>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</b>			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	(0.67)	(0.67)
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		105.06
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 504,360
<b>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</b>			
(16)	Enter number of mills actually levied in current year (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	105.73	105.73
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 507,577
<b>RECAPITULATION OF ACTUAL:</b>			
(18)	Ad valorem tax revenue actually assessed		\$ 496,286
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 11,291
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21)	Total ad valorem tax revenue actually assessed in current year		\$ 507,577
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		(0.67)

## CITY OF LIBBY FISCAL YEAR 2023-24 BUDGET MESSAGE

During the fiscal year 2022-23, the City of Libby ran its general government on a total levy of 146.15 mills, generating \$507,627 in property taxes, including the local option tax. The budget was carried over with a cash reserve of \$807,906 until receipts for the new levy were received.

On August 21, 2023, the City Council adopted a budget of \$9,830,625 for all funds, necessitating raising 105.06 mills. The taxable valuation for the City of Libby in 2023-24 is \$4,800,686. This compares to a taxable valuation of \$3,188,292 in 2022-23, implying that each mill will generate \$4,693, up from \$3,188 last year. For each fund, the number of mills was determined by the HB 124 formula. The budget does not account for inflation.

The budget for FY 2023–24 will operate its general government on a total levy of 94.055 mills, which will generate \$441,402 from property taxes. The general government's expense is \$1,453,561. The Firemen's Relief Fund is \$51,645, which is valued at 11.005 mills to keep it fully funded at 3 times the annual payout.

The City's Capital Improvement Plan (CIP) which allows the city to earmark funds for long-range purchases over \$5,000 and lasting more than 5 years. FY 2023-24 CIP will fund the following:

- Fire truck replacement by 2029 - \$300,000
- Multiple patrol car & radio replacement by 2025 - \$100,000
- Water main replacement in Cabinet Heights Golf Course area from 6" to 12" pipe - \$463,128
- Wastewater vehicle-equipment replacement - \$42,767.04

For FY 2023-24, the City's MMIA insurance, for all departments, has been reviewed and retained for health, vision, and dental plans. Various medical plan choices were offered to each employee. VSP will continue to serve the vision benefits. Delta Dental continues to cover city employees under MMIA beginning FY2023-24. The city currently provides \$8.15 for vision, \$34 for dental, and \$743 per employee per month towards health insurance premium costs. The city continues to offer AFLAC coverage at no cost to the city.



Leann Monigold  
Leann Monigold, Clerk-Treasurer



## **A. General Fund**

**Fund #1000**

**Revenue by Source**

**Expenditure Summary by  
Function, Activity and Object**

CITY OF LIBBY  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 1000 - 1000

1000 GENERAL

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 Penalty & Interest on Delinquent Taxes	1,218	1,228
314140 Local Option Tax	91,865	66,225
Group:	93,083	67,453
320000 LICENSES AND PERMITS		
321020 Coin Operated Amusement Licenses	300	300
322010 Alcoholic Beverage Licenses and Permits	7,660	7,500
322020 Business Licenses	30,909	29,730
322025 Business Licenses Late Fee/Penalty		35
323010 Building Permits	30,422	0
323020 Sidewalk Encroachment Permits		4
323050 Street Opening Permits	1,700	1,700
Group:	70,991	39,269
330000		
331178 DUI Task Force STEP Grant		1
334002 MAIN ST Grant	8,000	0
335110 Live Card Game Table Permit		150
335120 Video Gaming Machine Permits	22,625	21,250
335230 HB 124 Ent.	619,913	637,712
Group:	650,538	659,113
340000		
342010 Law Enforcement Fees		2,500
343320 Sales of Cemetery Plots	17,660	16,350
343340 Opening & Closing Charges	11,800	16,000
343350 Perpetual Care Niche Wall		550
346040 Camping Facilities Fees	5,356	5,700
346050 Fireman's Park Dumping Fees	620	850
Group:	35,436	41,950
350000		
351030 City Courts	42,357	42,000
Group:	42,357	42,000
360000 MISCELLANEOUS REVENUE		
361000 Rents/Leases	84,761	85,000
362000 Miscellaneous Revenue	20,983	43,340
365000 Contributions and Donations	850	851
367000 Sale of Junk or Salvage		7,433
Group:	106,594	136,624

CITY OF LIBBY  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 1000 - 1000

1000 GENERAL

Account	Previous Year Actual	Final Budget
----- 370000		
371010 Investment Earnings	6,960	25,000
Group:	6,960	25,000
Fund:	1,005,959	1,011,409
Grand Total:	1,005,959	1,011,409

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

1000 GENERAL

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
410000 GENERAL GOVERNMENT									
410000 GENERAL GOVERNMENT			0						0
Budget:			0						
Actual:									
Subtotal:			0						0
Budget:			0						
Actual:									
410200 Executive Services(council)									
410200 Executive Services(council)		49,837			40,216	12,520			52,736
Budget:		49,837			40,216	12,520			52,736
Actual:			49,998		40,068	9,930			
Subtotal:		49,837			40,216	12,520			52,736
Budget:		49,837			40,216	12,520			52,736
Actual:			49,998		40,068	9,930			
410300 Judicial Services									
410360 City Court		33,673				34,345			34,345
Budget:		33,673				34,345			34,345
Actual:									
Subtotal:		33,673				34,345			34,345
Budget:		33,673				34,345			34,345
Actual:									
410500 Financial Services									
410500 Financial Services		79,133			27,762	41,726	7,500		76,988
Budget:		79,133			27,762	41,726	7,500		76,988
Actual:			64,381		25,155	39,225			
Subtotal:		79,133			27,762	41,726	7,500		76,988
Budget:		79,133			27,762	41,726	7,500		76,988
Actual:			64,381		25,155	39,225			
410600 Elections									
410600 Elections		5,000				15,000			15,000
Budget:		5,000				15,000			15,000
Actual:									
Subtotal:		5,000				15,000			15,000
Budget:		5,000				15,000			15,000
Actual:									
411000 Planning & Research Services									
411000 Planning & Research Services			0						0
Budget:			0						0
Actual:									
411030 Planning		10,000				10,000			10,000
Budget:		10,000				10,000			10,000
Actual:			5,727			5,727			
Subtotal:		10,000				10,000			10,000
Budget:		10,000				10,000			10,000
Actual:			5,727			5,727			
411100 Legal Services									
411100 Legal Services		43,721				45,827			45,827
Budget:		43,721				45,827			45,827
Actual:			65,535			65,535			
Subtotal:		43,721				45,827			45,827
Budget:		43,721				45,827			45,827
Actual:			65,535			65,535			
411200 Facilities Administration(city)									
411200 Facilities		120,324				161,500			161,500
Budget:		120,324				161,500			161,500
Actual:			98,007			98,007			
411210 ADMINISTRATION			0						0
Budget:			0						0
Actual:									

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

1000 GENERAL

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
411240 Facilities Improvements-City		Budget: 3,700					3,700		3,700
		Actual:							
Subtotal:		Budget: 124,024				161,500	3,700		165,200
		Actual:	98,007			98,007			
Group:		Budget: 345,388			67,978	320,918	11,200		400,096
		Actual:	283,648		65,224	218,424			
420000 PUBLIC SAFETY									
420000 PUBLIC SAFETY									
420000 PUBLIC SAFETY		Budget: 0							0
		Actual:							
Subtotal:		Budget: 0							0
		Actual:							
420100 Law Enforcement Services									
420100 Law Enforcement Services		Budget: 513,132			418,666	123,841			542,507
		Actual:	510,617		401,807	108,810			
420101 DEPT. OF JUSTICE-JAG PROJECT		Budget: 0							0
		Actual:							
420102 COPS HIRING RECOVERY PROGRAM		Budget: 0							0
		Actual:							
420103 EQUIPMENT GRANT BNFS		Budget: 0							0
		Actual:							
Subtotal:		Budget: 513,132			418,666	123,841			542,507
		Actual:	510,617		401,807	108,810			
420200 Detention and Correction Services									
420200 Detention and Correction		Budget: 0							0
		Actual:							
Subtotal:		Budget: 0							0
		Actual:							
420400 Fire Protection & Control									
420400 Fire Protection & Control		Budget: 105,526			15,524	87,941		4,000	107,465
		Actual:	100,566		15,620	81,944		3,002	
420401 FIRE GRANT EXPENSE - FEMA		Budget: 0							0
		Actual:							
420402 Fire hall roof loan intercap		Budget: 3,500					3,500		3,500
		Actual:							
420404 Fire Department CIP		Budget: 0							0
		Actual:							
420440 Fire Prevention		Budget: 0							0
		Actual:							
Subtotal:		Budget: 109,026			15,524	87,941	3,500	4,000	110,965
		Actual:	100,566		15,620	81,944		3,002	
420500 Building Inspector									
420500 Building Inspector		Budget: 39,990							0
		Actual:	26,926		24,560	2,365			

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

1000 GENERAL

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
Subtotal:		39,990							0
420600 Civil Defense			26,926		24,560	2,365			
420600 Civil Defense		0							0
Subtotal:		0							0
420700 Other Emergency Services									
420760 Emergency Snow removal and		0							0
Subtotal:		0							0
Group:		662,148			434,190	211,782	3,500	4,000	653,472
430000 Public Works			638,109		441,988	193,119		3,002	
430000 Public Works		0							0
Subtotal:		0							0
430100 Public Works Administration									
430100 Public Works Administration		0							0
430101 Public Works Growth Plan		58,000	22,054			22,054			0
Subtotal:		58,000	22,054			22,054			0
430200 Road & Street Services									
430200 Road & Street Services		164,491	126,139		14,280	119,210	3,000	25,505	161,995
430262 Sidewalks & Curbs		50,000	38,283			50,000			50,000
Subtotal:		214,491	164,422		14,280	169,210	3,000	25,505	211,995
430400 Transit Systems					13,753	139,678		10,991	
430430 Operating		0							0
Subtotal:		0							0
430500 Water Operating									
430500 Water Operating		0							0

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

1000 GENERAL

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
Subtotal:			0						0
430600 Sewer Operating									
430600 Sewer Operating			0						0
430691 Wastewater Plant Project			0						0
Subtotal:			0						0
430900 Cemetary Services									
430900 Cemetary Services		52,410	43,187		42,455	11,838			54,293
Subtotal:		52,410	43,187		42,455	11,838			54,293
Group:		324,901	229,663		56,735	181,048	3,000	25,505	266,288
440000 PUBLIC HEALTH									
440600 Animal Control Services									
440600 Animal Control Services		12,000	12,000			12,000			12,000
Subtotal:		12,000	12,000			12,000			12,000
Group:		12,000	12,000			12,000			12,000
460000 CULTURE AND RECREATION									
460300 Other Community Grants									
460300 Other Community Grants		0							0
Subtotal:		0							0
460400 Park and Recreation Services									
460400 Park and Recreation Services		0							0
460401 Nutrition and Physical		0							0
460430 Parks		61,932	50,369		42,455	19,700		700	62,855
460433 River Front Park Pavilion		0			35,535	14,834			0
460437 Forestry & Nursery		2,000	2,241			2,000			2,000
460438 DNRC - Arbor Day Grant		750				850			850
Subtotal:		64,682	52,610		42,455	22,550		700	65,705

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

1000 GENERAL

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
Group:		Budget: 64,682			42,455	22,550		700	65,705
		Actual:	52,610		35,535	17,075			
490000 DEBT SERVICE									
490000 DEBT SERVICE									
490000 DEBT SERVICE		Budget: 0							0
		Actual:							
Subtotal:		Budget: 0							0
		Actual:							
490200 RD LOAN WTR DIST. (\$2,268k)									
490204 RD BOND FLOWER CREEK		Budget: 0							0
		Actual:							
Subtotal:		Budget: 0							0
		Actual:							
490500 Other Debt Service Payments/UTAH									
490500 Other Debt Service		Budget: 0							0
		Actual:							
Subtotal:		Budget: 0							0
		Actual:							
Group:		Budget: 0							0
		Actual:							
510000 MISCELLANEOUS									
510300 Other Unallocated Costs									
510300 Other Unallocated Costs		Budget: 51,000				56,000			56,000
		Actual:	47,034			47,034			
Subtotal:		Budget: 51,000				56,000			56,000
		Actual:	47,034			47,034			
Group:		Budget: 51,000				56,000			56,000
		Actual:	47,034			47,034			
520000 OTHER FINANCING USES									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: 0							0
		Actual:							
Subtotal:		Budget: 0							0
		Actual:							
Group:		Budget: 0							0
		Actual:							
Fund:		Budget: 1,460,119			601,358	804,298	17,700	30,205	1,453,561
		Actual:	1,263,064		591,508	657,563		13,993	
Grand Total:		Budget: 1,460,119			601,358	804,298	17,700	30,205	1,453,561
		Actual:	1,263,064		591,508	657,563		13,993	



**B. Special Revenue Funds**

**2000**

**Revenue by Source**

**Expenditures Summary by  
Function, Activity and Object**

CITY OF LIBBY  
Summary of Appropriations by Fund and Object  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2386 IP SETTLEMENT						150,000
2394 Building Code Enforcement		50,876	6,881			66,057
2410 Lighting Maint.						135,400
2510 Street Maint (Sprinkling)		80,444	33,018	22,963		152,025
2820 Gas Tax HB 76		45,533	18,011	93,956		161,200
2821 SB 536/HB 473 BARSSA				450,867		450,867
2959 Community Development Fund						200,000
2992 American Recovery Plan Act				1,153,676		1,153,676
<b>Total :</b>		176,853	57,910	1,721,462		2,469,225

CITY OF LIBBY  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

2386 IP SETTLEMENT

Account	Previous Year Actual	Final Budget
----- 370000	-----	-----
371010 Investment Earnings	6,852	23,000
Group:	6,852	23,000
Fund:	6,852	23,000

CITY OF LIBBY  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

2394 Building Code Enforcement

Account	Previous Year Actual	Final Budget
-----	-----	-----
320000 LICENSES AND PERMITS		
323010 Building Permits		66,057
Group:		66,057
Fund:		66,057

CITY OF LIBBY  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

2410 Lighting Maint.

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 MISCELLANEOUS REVENUE		
363010 Maintenance Assessments	64,755	62,000
363040 Penalty & Interest Special Assessments	160	200
Group:	64,915	62,200
 370000		
371010 Investment Earnings	1,649	5,600
Group:	1,649	5,600
Fund:	66,564	67,800

CITY OF LIBBY  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

2510 Street Maint (Sprinkling)

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 MISCELLANEOUS REVENUE		
363010 Maintenance Assessments	146,132	140,000
363040 Penalty & Interest Special Assessments	361	400
Group:	146,493	140,400
 370000		
371010 Investment Earnings	677	1,900
Group:	677	1,900
Fund:	147,170	142,300

CITY OF LIBBY  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

2820 Gas Tax HB 76

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000		
335040 Gasoline Tax Apportionment	68,334	157,500
Group:	68,334	157,500
370000		
371010 Investment Earnings	1,006	3,700
Group:	1,006	3,700
Fund:	69,340	161,200

CITY OF LIBBY  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

2821 SB 536/HB 473 BARSSA

Account	Previous Year Actual	Final Budget
----- 330000	-----	-----
335041 SB 536/HB 473 BaRSSA	82,030	450,867
Group:	82,030	450,867
Fund:	82,030	450,867



CITY OF LIBBY  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

2959 Community Development Fund

Account -----	Previous Year Actual -----	Final Budget -----
360000 MISCELLANEOUS REVENUE		
362000 Miscellaneous Revenue	15,300	1
Group:	15,300	1
370000		
371010 Investment Earnings	13,821	52,000
373010 Interest on Economic Development	234	375
373020 Principal on Economic Development	11,911	0
Group:	25,966	52,375
Fund:	41,266	52,376

CITY OF LIBBY  
Fund Summary of Revenues by Source  
For the Year: 2023 - 2024  
For Funds 2000 - 2999

2992 American Recovery Plan Act

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000		
331991 American Recovery Plan Act (ARPA)	613,125	613,125
Group:	613,125	613,125
Fund:	613,125	613,125
Grand Total :	1,026,347	1,576,725

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2260 DISASTER

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
410000 GENERAL GOVERNMENT									
411200 Facilities Administration(city									
411202 Disaster Funds		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
420000 PUBLIC SAFETY									
420700 Other Emergency Services									
420710 EMERGENCY SERVICES		Budget: _____	0	_____					0
		Actual: _____							
420760 Emergency Snow removal and		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
430000 Public Works									
430200 Road & Street Services									
430251 Ice & Snow Removal		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	0	_____					0
		Actual: _____							

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2386 IP SETTLEMENT

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
-----									
420000 PUBLIC SAFETY									
420700 Other Emergency Services									
420700 Other Emergency Services		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
480000 CONSERVATION OF NATURAL RESOURCES									
480200 IP Money									
480200 IP Money		Budget: _____	150,000	_____			150,000		150,000
		Actual: _____							
Subtotal:		Budget: _____	150,000	_____			150,000		150,000
		Actual: _____							
Group:		Budget: _____	150,000	_____			150,000		150,000
		Actual: _____							
510000 MISCELLANEOUS									
510300 Other Unallocated Costs									
510300 Other Unallocated Costs		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
520000 OTHER FINANCING USES									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____					59,769		
521001		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____					59,769		
Group:		Budget: _____	0	_____					0
		Actual: _____					59,769		
Fund:		Budget: _____	150,000	_____			150,000		150,000
		Actual: _____					59,769		

2394 Building Code Enforcement

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
420000 PUBLIC SAFETY									
420500 Building Inspector									
420531 Building Inspection		Budget: _____	0	_____	57,757	8,300			66,057
		Actual: _____							
Subtotal:		Budget: _____	0	_____	57,757	8,300			66,057
		Actual: _____							
Group:		Budget: _____	0	_____	57,757	8,300			66,057
		Actual: _____							
520000 OTHER FINANCING USES									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	0	_____	57,757	8,300			66,057
		Actual: _____							

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2410 Lighting Maint.

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
430000 Public Works									
430200 Road & Street Services									
430263 Utilities		Budget: _____	83,500	_____		133,500	1,900		135,400
		Actual: _____		63,853		63,853			
Subtotal:		Budget: _____	83,500	_____		133,500	1,900		135,400
		Actual: _____		63,853		63,853			
Group:		Budget: _____	83,500	_____		133,500	1,900		135,400
		Actual: _____		63,853		63,853			
520000 OTHER FINANCING USES									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	83,500	_____		133,500	1,900		135,400
		Actual: _____		63,853		63,853			

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2510 Street Maint (Sprinkling)

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
-----									
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		Budget: _____	143,457	_____	113,462	10,000	5,600	22,963	152,025
		Actual: _____		148,696	142,816	5,880			
Subtotal:		Budget: _____	143,457	_____	113,462	10,000	5,600	22,963	152,025
		Actual: _____		148,696	142,816	5,880			
Group:		Budget: _____	143,457	_____	113,462	10,000	5,600	22,963	152,025
		Actual: _____		148,696	142,816	5,880			
520000 OTHER FINANCING USES									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	143,457	_____	113,462	10,000	5,600	22,963	152,025
		Actual: _____		148,696	142,816	5,880			

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2820 Gas Tax HB 76

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		Budget: _____	61,295	_____	63,544		3,700	93,956	161,200
		Actual: _____		58,200	58,200				
Subtotal:		Budget: _____	61,295	_____	63,544		3,700	93,956	161,200
		Actual: _____		58,200	58,200				
Group:		Budget: _____	61,295	_____	63,544		3,700	93,956	161,200
		Actual: _____		58,200	58,200				
520000 OTHER FINANCING USES									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	61,295	_____	63,544		3,700	93,956	161,200
		Actual: _____		58,200	58,200				



CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2821 SB 536/HB 473 BARSSA

Account	Prev FTE	Previ ous Budget	Previ ous Actual	FTE	(100) Personal Servi ces	(200-800) Operati ng & Mai ntenance	(600-699) P&I	(900) Capi tal Outl ay	Final Budget
-----									
430000 Public Works									
430200 Road & Street Services									
430200 Road & Street Services		Budget: _____	82,031	_____				450,867	450,867
		Actual:							
Subtotal:		Budget: _____	82,031	_____				450,867	450,867
		Actual:							
Group:		Budget: _____	82,031	_____				450,867	450,867
		Actual:							
Fund:		Budget: _____	82,031	_____				450,867	450,867
		Actual:							

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

2959 Community Development Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----									
430000 Public Works									
430000 Public Works									
430001 LOANS FORGIVEN BY COUNCIL		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
470000 Housing and Community Development									
470300 Economic Development									
470300 Economic Development		Budget: _____	629,349	_____		200,000			200,000
		Actual: _____		551,419		551,419			
Subtotal:		Budget: _____	629,349	_____		200,000			200,000
		Actual: _____		551,419		551,419			
Group:		Budget: _____	629,349	_____		200,000			200,000
		Actual: _____		551,419		551,419			
510000 MISCELLANEOUS									
510300 Other Unallocated Costs									
510300 Other Unallocated Costs		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
520000 OTHER FINANCING USES									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	629,349	_____		200,000			200,000
		Actual: _____		551,419		551,419			

2990 CARES REIMBURSEMENT / COVID 19

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
<b>410000 GENERAL GOVERNMENT</b>									
410200 Executive Services(council)									
410200 Executive Services(council)		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
<b>411200 Facilities Administration(city)</b>									
411200 Facilities		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
<b>420000 PUBLIC SAFETY</b>									
<b>420100 Law Enforcement Services</b>									
420100 Law Enforcement Services		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
<b>420400 Fire Protection &amp; Control</b>									
420400 Fire Protection & Control		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	0	_____					0
		Actual: _____							

2992 American Recovery Plan Act

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
430000 Public Works									
430100 Public Works Administration									
430102 ARPA Expenditures		Budget: 1,210,721						1,153,676	1,153,676
		Actual:	32,939					32,939	
Subtotal:		Budget: 1,210,721						1,153,676	1,153,676
		Actual:	32,939					32,939	
Group:		Budget: 1,210,721						1,153,676	1,153,676
		Actual:	32,939					32,939	
Fund:		Budget: 1,210,721						1,153,676	1,153,676
		Actual:	32,939					32,939	
Grand Total:		Budget: 2,360,353			234,763	501,800	11,200	1,721,462	2,469,225
		Actual:	914,876		201,016	680,921		32,939	

**C. Debt Service Funds**

**3000**

3200 MINERAL AVE. SID PROJECT

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 MISCELLANEOUS REVENUE		
363000	1,750	2,150
363040 Penalty & Interest Special Assessments		100
Group:	1,750	2,250
Total Revenues	1,750	2,250
Expenditures		
490000 DEBT SERVICE		
490504 SID LOAN PAYBACK TO LADC FUND		
610 Principal	1,699	1,786
620 Interest	446	360
Account:	2,145	2,146
Group:	2,145	2,146
Total Expenditures	2,145	2,146
131000 Due From (Previous Year)	_____	
211000 Due To (Previous Year)	_____	
131000 Due From (Current Year)	_____	
211000 Due To (Current Year)	_____	

## **D. Capital Projects Funds**

**4000**

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

4001 City Buildings CIP

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
----- 410000 GENERAL GOVERNMENT									
411200 Facilities Administration(city									
411241 City Buildings CIP		2,612	0		0	0	0	2,612	2,612
Subtotal:		2,612	0		0	0	0	2,612	2,612
Group:		2,612	0		0	0	0	2,612	2,612
Fund:		2,612	0		0	0	0	2,612	2,612



CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

4002 Police Department CIP

Account	Prev FTE	Previ ous Budget	Previ ous Actual	FTE	(100) Personal Servi ces	(200-800) Operati ng & Mai ntenance	(600-699) P&I	(900) Capi tal Outl ay	Fi nal Budget
----- 420000 PUBLIC SAFETY									
420100 Law Enforcement Services									
420104 Police Department CIP		35,000	0		0	0	0	35,000	35,000
Subtotal: _____		35,000	0		0	0	0	35,000	35,000
Group: _____		35,000	0		0	0	0	35,000	35,000
Fund: _____		35,000	0		0	0	0	35,000	35,000

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

4003 Fire Department CIP

Account	Prev FTE	Previ ous Budget	Previ ous Actual	FTE	(100) Personal Servi ces	(200-800) Operati ng & Mai ntenance	(600-699) P&I	(900) Capi tal Outl ay	Fi nal Budget
----- 420000 PUBLIC SAFETY									
420400 Fire Protection & Control									
420404 Fire Department CIP		40,490	39,490		0	0	0	1,000	1,000
Subtotal : _____		40,490	39,490		0	0	0	1,000	1,000
Group: _____		40,490	39,490		0	0	0	1,000	1,000
Fund: _____		40,490	39,490		0	0	0	1,000	1,000

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

4004 Streets CIP Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
430000 Public Works									
430200 Road & Street Services									
430204 Streets CIP		61,500	27,629		0	0	0	41,896	41,896
Subtotal:		61,500	27,629		0	0	0	41,896	41,896
Group:		61,500	27,629		0	0	0	41,896	41,896
520000 OTHER FINANCING USES									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating Transfers Out		0	0		0	0	0	0	0
Subtotal:		0	0		0	0	0	0	0
Group:		0	0		0	0	0	0	0
Fund:		61,500	27,629		0	0	0	41,896	41,896

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

4005 Water Plant CIP

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
430000 Public Works									
430500 Water Operating									
430504 Water CIP		0	0		0	0	0	1,106,286	1,106,286
Subtotal:		0	0		0	0	0	1,106,286	1,106,286
Group:		0	0		0	0	0	1,106,286	1,106,286
520000 OTHER FINANCING USES									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating Transfers Out		0	0		0	0	0	0	0
Subtotal:		0	0		0	0	0	0	0
Group:		0	0		0	0	0	0	0
Fund:		0	0		0	0	0	1,106,286	1,106,286

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

4006 Sewer Treatment CIP

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
----- 430000 Public Works									
430600 Sewer Operating									
430604 Sewer CIP		0	0		0	0	0	149,536	149,536
Subtotal:		0	0		0	0	0	149,536	149,536
Group:		0	0		0	0	0	149,536	149,536
Fund:		0	0		0	0	0	149,536	149,536

CITY OF LIBBY  
Expenditure by Activity and Object  
For the Year: 2023 - 2024

4200 MINERAL AVE. SID PROJECT

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
410000 GENERAL GOVERNMENT									
411800 Other General Government Services									
411850 SPECIAL PROJECTS MINERAL		0	0		0	0	0	0	0
Subtotal:		0	0		0	0	0	0	0
Group:		0	0		0	0	0	0	0
Fund:		0	0		0	0	0	0	0
Grand Total:		139,602	67,119		0	0	0	1,336,330	1,336,330

## **E. Enterprise Funds**

**5000**

5210 WATER UTILITY

Account	Previous Year Actual	Final Budget
Revenues		
330000		
334006 MCEP - Libby Creek Community		460,000
	Group:	460,000
340000		
343021 Metered Water Sales	1,588,476	1,541,323
343022 Unmetered Water Sales	1,200	1,200
343023 Bulk Water Sales	730	300
343028 Water Plant Investment Fees (PIF)	10,942	3,000
	Group:	1,601,348
360000 MISCELLANEOUS REVENUE		
362000 Miscellaneous Revenue	12,161	3,000
363040 Penalty & Interest Special Assessments	5	
	Group:	12,166
370000		
371010 Investment Earnings	21,663	61,000
	Group:	21,663
 Total Revenues	 1,635,177	 2,069,823

Expenses

430500 Water Operating		
110 Salaries and Wages	390,709	428,827
140 Employer Contributions	142,211	166,808
210 Office Supplies and	2,417	3,300
221 Agriculture & Horticulture		500
222 Chemical, Laboratory &	50,756	54,000
223 Grocery	312	442
224 Janitorial Supplies	927	400
226 Clothing and	30	
230 Repair/Maintenance supplies	47,168	35,000
231 Gas, Oil, Diesel Fuel,	23,433	20,000
232 Motor Vehicle Parts	18,803	20,000
238 Repair parts for Water or	48,050	52,000
251 miscellaneous account	2,921	2,500
311 Postage, box rent, freight	15,719	20,500
330 Subscriptions, Membership	11,418	10,500
340 Electric Utility Services	28,613	37,277
341 Phone Utility Services	9,207	7,960



5210 WATER UTILITY

Account	Previous Year Actual	Final Budget
344 Propane Utility Service	6,921	5,500
350 Professional Services	3,556	10,000
352 Legal Contract Services	21,448	22,414
353 Accounting and Auditing	21,541	23,000
354 Architectural, Engineering &	1,438	5,800
355 Black Mountain Software	7,467	8,214
356 Montana One Call	312	400
360 Repairs/Maint Services	1,704	5,000
361 Motor Vehicle Repair and	34	500
366 Building Maintenance	2,304	7,000
368 Roads/ Streets/ Curb	900	17,000
370 Training	2,812	1,500
388 Maintenance Service Contract	1,855	1,000
390 Other Purchased Services	135	
471 Asphalt & Asphalt Filler	4,362	6,000
510 Insurance	46,799	50,000
592 Property Tax Fees		75
610 Principal		20,000
620 Interest		20,000
Account:	916,282	1,063,417
430594 Preliminary Engineering Report		
933 DNRC Grant		15,000
937 MCEP Grant		15,000
Account:		30,000
430596 MCEP - Libby Creek Community		
900 Capital Outlay		460,000
Account:		460,000
Group:	916,282	1,553,417
490200 RD LOAN WTR DIST. (\$2,268k)		
610 Principal	39,943	40,914
620 Interest	49,877	48,907
621 Asset Replacement		82,764
Account:	89,820	172,585
490201 DNRC COAL SEVERANCE WATER BOND H2O DIST.		
610 Principal	12,290	12,662
620 Interest	4,636	4,265
Account:	16,926	16,927
490202 DNRC WRF - 14298 WATER BOND LOAN		
610 Principal	93,000	96,000
620 Interest	36,450	30,690
Account:	129,450	126,690
490203 DNRC LOAN \$800,000 FOR DAM		
610 Principal	37,975	38,834
620 Interest	15,508	14,650
Account:	53,483	53,484

5210 WATER UTILITY

Account	Previous Year Actual	Final Budget
-----	-----	-----
490204 RD BOND FLOWER CREEK DAM(\$3,200,00.00)		
610 Principal	54,737	56,192
620 Interest	74,671	73,217
Account:	129,408	129,409
490205 RD BOND FLOWER CREEK DAM(\$490,000.00)		
610 Principal	8,390	8,615
620 Interest	11,434	11,210
Account:	19,824	19,825
Group:	438,911	518,920
521000 Interfund Operating Transfers Out		
820 Transfers to Other Funds	422,485	
Account:	422,485	
Group:	422,485	
Total Expenses	1,777,678	2,072,337
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5211 Water Department CIP

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
380000		
383000 Interfund Operating Transfer	422,485	
	Group: 422,485	
Total Revenues	422,485	
Expenses		
430504 Water CIP		
945 Water CIP	195,981	130,000
	Account: 195,981	130,000
	Group: 195,981	130,000
521000 Interfund Operating Transfers Out		
820 Transfers to Other Funds	-30,450	
	Account: -30,450	
	Group: -30,450	
Total Expenses	165,531	130,000

5211 Water Department CIP

Account -----	Previous Year Actual -----	Final Budget -----
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
 Total Non-Cash Expenses	 _____	 _____
 Other Cash Uses		
211000 Due to Other Funds	_____	_____
 Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
 Total Other Cash Uses	 _____	 _____
 Total Expenses and Other Cash Uses	 _____	 _____

5310 SEWER UTILITY

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000		
331077 DLA Grant Sewer System Bar Screen	352,703	
334061 MT COAL Waste Water PLC Grant		464,000
334062 DNRC/RRGL Waste Water PLC Grant	23,265	125,000
334063 CDBG Waste Water PLC Grant.		600,000
Group:	375,968	1,189,000
340000		
343031 Sewer Service Charges	743,762	717,000
343034 Treatment Plant Investment Fees (PIF)	19,670	3,000
343036 Miscellaneous Sewer Revenue	130	
Group:	763,562	720,000
360000 MISCELLANEOUS REVENUE		
362000 Miscellaneous Revenue	5,104	1,200
363040 Penalty & Interest Special Assessments	9	50
Group:	5,113	1,250
370000		
371010 Investment Earnings	5,297	15,000
Group:	5,297	15,000
Total Revenues	1,149,940	1,925,250
Expenses		
430600 Sewer Operating		
110 Salaries and Wages	201,953	226,576
140 Employer Contributions	63,665	89,942
210 Office Supplies and	1,397	2,000
222 Chemical, Laboratory &	52,642	41,950
223 Grocery	405	300
224 Janitorial Supplies	1,753	1,480
230 Repair/Maintenance supplies	7,689	5,500
231 Gas, Oil, Diesel Fuel,	5,425	7,516
232 Motor Vehicle Parts	6,390	7,040
238 Repair parts for Water or	6,258	7,000
251 miscellaneous account	16,912	16,000
311 Postage, box rent, freight	7,945	10,000
320 Printing, Duplicating,		150
330 Subscriptions, Membership	4,221	4,800
340 Electric Utility Services	48,130	50,000

5310 SEWER UTILITY

Account	Previous Year Actual	Final Budget
341 Phone Utility Services	4,945	7,010
344 Propane Utility Service	436	
350 Professional Services	1,169	1,000
352 Legal Contract Services	21,448	22,414
353 Accounting and Auditing	21,541	23,000
354 Architectural, Engineering &	12,170	8,000
355 Black Mountain Software	7,467	8,214
356 Montana One Call	176	500
360 Repairs/Maint Services	10,798	11,000
361 Motor Vehicle Repair and	1,377	2,000
370 Training	1,114	2,000
388 Maintenance Service Contract	3,420	2,565
510 Insurance	47,549	50,000
610 Principal		6,000
620 Interest		6,000
Account:	558,395	619,957
430641 Sewer Improvement BAR Screen		
741 DLA Grant	331,989	
930 DLA Grant		478,000
Account:	331,989	478,000
430642 Sewer Improvements PLC		
228 DNRC GRANT	22,265	
933 DNRC Grant		125,000
935 CDBG Grant		600,000
937 MCEP Grant		464,000
Account:	22,265	1,189,000
Group:	912,649	2,286,957
490210 USDA-RD BOND LOAN PAYMENT CABINET HEIGHTS		
610 Principal	37,087	37,931
620 Interest	29,297	28,454
Account:	66,384	66,385
490220 USDA-RD BOND WASTE-WATER PLANT IMPROVEMENT		
610 Principal	12,307	12,682
620 Interest	16,829	16,455
621 Asset Replacement		19,547
Account:	29,136	48,684
490503 LADC ADVANCE LOAN TO WATER & SEWER		
610 Principal		12,000
620 Interest		3,000
Account:		15,000
Group:	95,520	130,069

5310 SEWER UTILITY

Account	Previous Year Actual	Final Budget
-----	-----	-----
521000 Interfund Operating Transfers Out		
820 Transfers to Other Funds	138,805	
Account:	138,805	
Group:	138,805	
Total Expenses	1,146,974	2,417,026
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5311 Sewer Department CIP

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
380000		
383000 Interfund Operating Transfer	138,805	
	Group: 138,805	
Total Revenues	138,805	
Expenses		
430604 Sewer CIP		
946 Sewer CIP	27,095	
	Account: 27,095	
	Group: 27,095	
521000 Interfund Operating Transfers Out		
820 Transfers to Other Funds	-29,311	
	Account: -29,311	
	Group: -29,311	
Total Expenses	-2,216	



5311 Sewer Department CIP

Account -----	Previous Year Actual -----	Final Budget -----
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
 Total Non-Cash Expenses	 _____	 _____
 Other Cash Uses		
211000 Due to Other Funds	_____	_____
 Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
 Total Other Cash Uses	 _____	 _____
 Total Expenses and Other Cash Uses	 _____	 _____

## **F. Internal Service Funds**

**6000**

## **G. Private Purpose Trust Funds**

**7000**

## **H. Permanent Funds**

**8000**



City of Libby

NON-LEVIED FUNDS - SUMMARY SCHEDULE

Fiscal Year: 2023-2024
Page No. 63

Fund #	Fund Name	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)=(4)+(5)	Estimated Ending Cash Balance
		Appropriation	Budgeted Cash Reserve	Total Requirements	Cash Available (Less current liabilities)	Total Non-Tax Revenues	Total Resources	
2386	IP Settlement	150,000	432,493	582,493	559,493	23,000	582,493	432,493
2394	Building Code Enforcmen	66,057	1,000	67,057	1,000	66,057	67,057	1,000
2410	Lighting Maintenance	135,400	77,266	212,666	144,866	67,800	212,666	77,266
2510	Street Maintenance	152,025	65,983	218,008	75,708	142,300	218,008	65,983
2820	Gas Tax HB 76	161,200	94,219	255,419	94,219	161,200	255,419	94,219
2821	SB 536/HB 473 BARSAA	450,867	110,757	561,624	110,757	450,867	561,624	110,757
2959	Community Development	200,000	1,346,576	1,546,576	1,494,200	52,376	1,546,576	1,346,576
2992	ARPA	1,153,676	39,635	1,193,311	580,186	613,125	1,193,311	39,635
3200	Mineral Ave SID Project	2,146	2,930	5,076	5,076		5,076	2,930
4001	City Building CIP	2,612	0	2,612	2,612		2,612	0
4002	Police Dept CIP	35,000	0	35,000	35,000		35,000	0
4003	Fire Dept. CIP	1,000	0	1,000	1,000		1,000	0
4004	Streets CIP	41,896	0	41,896	41,896		41,896	0
4005	Water CIP	1,106,286	13,430	1,119,716	1,119,716		1,119,716	13,430
4006	Sewer CIP	149,536	29,485	179,021	179,021		179,021	29,485
5210	Water Utility	2,072,337	1,822,017	3,894,354	1,824,531	2,069,823	3,894,354	1,822,017
5310	Sewer Utility	2,417,026		2,417,026	491,776	1,925,250	2,417,026	0
				0			0	0
				0			0	0
				0			0	0
				0			0	0
	<b>TOTAL</b>	8,297,064	4,035,791	12,332,855	6,761,057	5,571,798	12,332,855	4,035,791

\*Total Revenues compared to Total Appropriations:

(2,725,266)

\*if negative appropriations exceed revenues

Total Requirements compared to Total Resources

0

\*if other than zero budget is not balanced

