



# Livingston City Commission Agenda

December 07, 2021

5:30 PM

Via Zoom

<https://us02web.zoom.us/j/87441443463?pwd=Y1BTR2ZlQkdVmpyQ0MyQ09nV0xMUT09>

MEETING ID: 874 4144 3463 **PASSCODE: 738863** CALL IN: (669) 900-6833

1. Call to Order
2. Roll Call
3. Moment of Silence
4. Pledge of Allegiance
5. Public Comment
 

*Individuals are reminded that public comments should be limited to item over which the City Commission has supervision, control jurisdiction, or advisory power (MCA 2-3-202)*
6. Consent Items
  - A. APPROVE MINUTES FROM NOVEMBER 16, 2021 REGULAR MEETING.**
  - B. RATIFY CLAIMS PAID 11/05/2021-11/19/2021**
  - C. ACCEPT JUDGES MONTHLY REPORT FROM SEPTEMBER 2021**
7. Proclamations
8. Scheduled Public Comment
  - A. MORGAN SCARR, OF AMATICS CPA, PRESENTS THE 2021 CITY OF LIVINGSTON AUDIT.**
9. Public Hearings
10. Ordinances
  - A. ORDINANCE NO. 3023: AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF LIVINGSTON, MONTANA, AMENDING ARTICLE II, III, IV, AND V, CHAPTER 30 OF THE LIVINGSTON MUNICIPAL CODE ENTITLED ZONING.**
11. Resolutions
12. Action Items
  - A. DISCUSS/APPROVE/DENY: CITY MANAGER'S REQUEST FOR ARPA FUNDS FOR CITY EMPLOYEE PREMIUM PAY.**
  - B. YBCC'S REQUEST FOR \$80,000 OF ARPA FUNDS FOR SOLAR INSTALLATIONS.**
13. City Manager Comment
14. City Commission Comments
15. Adjournment

## Calendar of Events

## Supplemental Material

### Notice

- **Public Comment:** The public can speak about an item on the agenda during discussion of that item by coming up to the table or podium, signing-in, and then waiting to be recognized by the Chairman. Individuals are reminded that public comments should be limited to items over which the City Commission has supervision, control, jurisdiction, or advisory power (MCA 2-3-202).
- **Meeting Recording:** An audio and/or video recording of the meeting, or any portion thereof, may be purchased by contacting the City Administration. The City does not warrant the audio and/or video recording as to content, quality, or clarity.
- **Special Accommodation:** If you need special accommodations to attend or participate in our meeting, please contact the Fire Department at least 24 hours in advance of the specific meeting you are planning on attending.

**File Attachments for Item:**

**A. APPROVE MINUTES FROM NOVEMBER 16, 2021 REGULAR MEETING.**



# Livingston City Commission Minutes

November 16, 2021

5:30 PM

Via Zoom

**Meeting ID:819 3640 5497** Passcode: 140643 **Call In: (669) 900-6833**

1. Call to Order

2. Roll Call: Chair Hoglund; Vice-Chair Schwarz; Commissioner Friedman (late joining); Commissioner Mabie; Commissioner Nootz. Staff in attendance: City Manager Michael Kardoes; City Attorney Courtney Lawellin; Deputy Planning Director Mathieu Menard; City Clerk Faith Kinnick.

3. Public Comment: (00:01:04)

- Lauren Dalzell

4. Consent Items 5:41 p.m. (00:04:17)

**A. APPROVE MINUTES FROM NOVEMBER 2, 2021, REGULAR MEETING.**

**B. RATIFY CLAIMS PAID 10/23/2021-11/05/2021.**

**C. ACCEPT PLEDGED SECURITIES REPORT AS OF SEPTEMBER 30, 2021.**

**D. APPROVE APPLICATION FOR SPECIAL PARKING SPACE FOR DISABLED RESIDENT.**

**E. ACCEPT CITY TREE BOARD'S RECOMMENDATION TO APPOINT SARAH BOYLE TO FILL VACANCY, TO SERVE A TERM ENDING DECEMBER 31, 2024.**

**F. APPROVE APPLICATION FROM MICHAEL DECHELLIS, FOR RE-APPOINTMENT TO CITY CONSERVATION BOARD, TO SERVE AN ADDITIONAL TWO (2) YEAR TERM ENDING ON 12/31/2023.**

- Motion by Schwarz to approve items A-D, and pull E & F for discussion, second by Nootz.  
All in favor, passes 4-0. (Friedman not yet connected)
- Schwarz stated he wanted to publically recognize and appreciate Sarah Boyle and Michael Dechellis for their willingness to volunteer time to serve the boards.
- Hoglund made comment
- Nootz made comments
- Motion by Schwarz to approve items E and F, second by Mabie.
- All in favor, passes 4-0. (Schwarz's computer froze)

5. Proclamations

6. Scheduled Public Comment

## 7. Public Hearings

**A. ORDINANCE NO. 3021: AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF LIVINGSTON, MONTANA, AMENDING ARTICLE IV, CHAPTER 30 OF THE LIVINGSTON MUNICIPAL CODE ENTITLED ZONING, AS IT PERTAINS TO BUILDING DESIGN STANDARDS. 5:47 p.m. (00:09:30)**

- Kardoes gave opening statements
- No public comments
- Nootz asked clarifying questions
- Kardoes answered
- Hogleund made statements
- Menard made clarifying statements
- Nootz motioned for approval, second by Friedman  
All in favor, passes 5-0

**B. ORDINANCE NO. 3022: AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF LIVINGSTON, MONTANA, AMENDING SECTION 30.13 OF THE LIVINGSTON MUNICIPAL CODE ENTITLED OFFICIAL ZONING MAP OF THE CITY OF LIVINGSTON BY ZONING THE PARCELS INCLUDING THE PROPERTY BETWEEN NORTH O STREET AND THE YELLOWSTONE RIVER TO INCLUDE THE KPRK RADIO STATION AS MEDIUM DENSITY RESIDENTIAL (R-II) AND NEIGHBORHOOD COMMERCIAL AND TO INCLUDE THE AREAS ZONED NEIGHBORHOOD COMMERCIAL IN THE DESIGN REVIEW OVERLAY ZONE. 5:54 p.m. (00:16:55)**

- Kardoes gave opening statements
- No public comments
- Nootz asked clarifying questions
- Kardoes answered
- Mabie asked clarifying questions
- Menard answered
- Hogleund asked clarifying questions
- Menard answered
- Mabie motioned for approval, second by Friedman  
All in favor, motion passes 5-0.

**C. ORDINANCE NO. 3024: AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF LIVINGSTON, MONTANA, OF IT'S INTENT TO AMEND CITY ORDINANCE NO. 2041, 2049, 2055, AND 2098 AS CODIFIED BY CHAPTER 9, SECTION 242 OF THE LIVINGSTON MUNICIPAL CODE ENTITLED TRAFFIC AND VEHICLES, BY ESTABLISHING A LOADING/UNLOADING ZONE FOR DOROTHY'S DAYCARE AT 905 W. CLARK ST. AND ESTABLISHING A PENALTY FOR VIOLATIONS THEREOF. 6:05 p.m. (00:28:22)**

- Kardoes gave opening statements

- No public comments
- Nootz asked clarifying questions
- Hogle asked clarifying questions
- Kardoes made clarifying comments
- Friedman motioned for approval, second by Schwarz  
All in favor, motion passes 5-0.

#### 8. Ordinances

**A. ORDINANCE NO. 3025: AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF LIVINGSTON, MONTANA, AMENDING ARTICLE II, IV, AND V, CHAPTER 30 OF THE LIVINGSTON MUNICIPAL CODE ENTITLED ZONING, AS IT PERTAINS TO MANUFACTURING AND USE TABLE AMENDMENTS. 6:13 p.m. (00:36:25)**

- Kardoes turned over to Menard
- Menard made additional comments
- No public comments
- Schwarz made comments
- Nootz made comments
- Hogle made comments
- Schwarz motioned for approval, second by Friedman  
All in favor, motion passes 5-0.

**B. ORDINANCE NO. 3026: AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF LIVINGSTON, MONTANA, AMENDING CHAPTER 7 – POLICE DEPARTMENT, ARTICLE IV - DISPATCH SERVICES, AS ENACTED BY ORDINANCE NO. 1808 REGULATING THE FEES FOR FALSE ALARMS. 6:20 p.m. (00:43:52)**

- Kardoes gave opening statements
- No public comments
- Mabie made comments
- Hogle made comments
- Nootz asked clarifying questions
- Kardoes answered
- Friedman motioned for approval, second by Mabie  
All in favor, passes 5-0

#### 9. Resolutions

**A. RESOLUTION NO. 5007: A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LIVINGSTON, MONTANA, AUTHORIZING THE CITY MANAGER TO SIGN AN GENERAL SERVICES AGREEMENT WITH MORTON BUILDINGS INC. FOR CONSTRUCTION OF A STRUCTURE AT PUBLIC WORKS LOCATED AT 330 EAST BENNETT ST. 00:53:38 (6:30 p.m.)**

- Kardoes gave opening statements
- No public comments
- Nootz asked clarifying questions
- Hogleund made comments
- Friedman motioned for approval, second by Mabie  
All in favor, passes 5-0

**B. RESOLUTION NO. 5008: A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LIVINGSTON, MONTANA, SETTING THE FEES FOR FALSE ALARMS FOR POLICE AND FIRE PROTECTION. 01:00:47 (6:37 p.m.)**

- Kardoes gave opening statements
- No public comments
- Hogleund asked clarifying questions
- Kardoes answered
- Nootz asked clarifying questions
- Kardoes answered
- Mabie asked clarifying question
- Lawellin answered
- Schwarz made comments
- Nootz made motion to postpone consideration of this item until after the passage and adoption of Ordinance No. 3026, and fix the type-o. Second by Mabie.  
All in favor, passes 5-0.

\*\*8-minute recess 6:50 p.m. (01:14:11)

10. Action Items 01:23:03 (6:58 p.m.)

**A. DISCUSS: BOARD COMMUNICATIONS**

- Kardoes gave opening statements
- Mabie asked clarifying questions
- Hogleund made comments
- Nootz made comments
- Friedman made comments
- Schwarz made comments
- Michael Dechellis made public comments
- Allison Shannon-Lier made comments

11. City Manager Comment (02:32:37)

- Dan Clark Training scheduled for new commissioners & board members scheduled for January 12<sup>th</sup>.

#### 12. City Commission Comments (02:32:56)

- Nootz made motion to put YBCC's request for ARPA funds on the December 7<sup>th</sup> agenda. Second by Mabie, passes 5-0, item to include YBCC's request, staff's response, and any other supporting documentation.

#### 13. Adjournment 8:17 p.m. (02:40:23)

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**File Attachments for Item:**

**B. RATIFY CLAIMS PAID 11/05/2021-11/19/2021**

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
<b>2M COMPANY, INC.</b>							
781	2M COMPANY, INC.	208005784-00	PARTS	10/06/2021	756.48	756.48	10/19/2021
Total 2M COMPANY, INC.:					756.48	756.48	
<b>ALL SERVICE TIRE &amp; ALIGNMENT</b>							
22	ALL SERVICE TIRE & ALIGNME	62735	Oil Change	10/07/2021	62.00	62.00	10/19/2021
22	ALL SERVICE TIRE & ALIGNME	62792	Tire Repair	10/14/2021	17.00	17.00	10/19/2021
Total ALL SERVICE TIRE & ALIGNMENT:					79.00	79.00	
<b>AMERICAN AUTOMOTIVE</b>							
3378	AMERICAN AUTOMOTIVE	2559	2005 GMC SIERRA	08/31/2021	1,246.90	1,246.90	10/19/2021
Total AMERICAN AUTOMOTIVE:					1,246.90	1,246.90	
<b>BALCO UNIFORM COMPANY, INC.</b>							
3371	BALCO UNIFORM COMPANY, IN	63039-2	fire boots	09/30/2021	124.00	124.00	10/19/2021
3371	BALCO UNIFORM COMPANY, IN	63674	Class B Shirt	08/24/2021	58.00	58.00	10/19/2021
3371	BALCO UNIFORM COMPANY, IN	63812	ARMOR PKG	10/11/2021	952.67	952.67	10/19/2021
3371	BALCO UNIFORM COMPANY, IN	663380	Reserve Uniform	09/30/2021	360.00	360.00	10/19/2021
Total BALCO UNIFORM COMPANY, INC.:					1,494.67	1,494.67	
<b>BILLION AUTO GROUP</b>							
3803	BILLION AUTO GROUP	0041048	2021 DODGE DURANGO	10/08/2021	49,830.50	49,830.50	10/19/2021
Total BILLION AUTO GROUP:					49,830.50	49,830.50	
<b>BOUND TREE MEDICAL, LLC</b>							
2662	BOUND TREE MEDICAL, LLC	84040884	Patient Supplies	04/28/2021	85.61	85.61	10/19/2021
2662	BOUND TREE MEDICAL, LLC	84231628	Patient Supplies	09/29/2021	183.97	183.97	10/19/2021
2662	BOUND TREE MEDICAL, LLC	84234856	stretcher	10/01/2021	330.99	330.99	10/19/2021
2662	BOUND TREE MEDICAL, LLC	8423867	AED Trainer	10/05/2021	494.97	494.97	10/19/2021
2662	BOUND TREE MEDICAL, LLC	84249422	Patient Supplies	10/13/2021	190.24	190.24	10/19/2021
2662	BOUND TREE MEDICAL, LLC	84250959	Patient Supplies	10/14/2021	1,855.60	1,855.60	10/19/2021
Total BOUND TREE MEDICAL, LLC:					3,141.38	3,141.38	
<b>CAROLINA SOFTWARE, Inc.</b>							
3326	CAROLINA SOFTWARE, Inc.	80896	Waste Works Support	10/01/2021	500.00	500.00	10/19/2021
Total CAROLINA SOFTWARE, Inc.:					500.00	500.00	
<b>COMDATA</b>							
2671	COMDATA	WX660 203568	CG72T	10/01/2021	2,384.87	2,384.87	10/19/2021
2671	COMDATA	WX660 203568	CG73P	10/01/2021	368.90	368.90	10/19/2021
2671	COMDATA	WX717 203567	CG72S	10/01/2021	2,391.90	2,391.90	10/19/2021
2671	COMDATA	XW716 203567	CG72P	10/01/2021	322.88	322.88	10/19/2021
2671	COMDATA	XW716 203567	CG72R	10/01/2021	255.72	255.72	10/19/2021
2671	COMDATA	XW716 203567	CG73C	10/01/2021	823.10	823.10	10/19/2021
2671	COMDATA	XW716 203567	CG73H	10/01/2021	116.10	116.10	10/19/2021
2671	COMDATA	XW716 203567	CG73L	10/01/2021	321.79	321.79	10/19/2021
2671	COMDATA	XW716 203567	CG73S	10/01/2021	888.50	888.50	10/19/2021
2671	COMDATA	XW716 203567	CG74G	10/01/2021	647.90	647.90	10/19/2021

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total COMDATA:					8,521.66	8,521.66	
<b>CULLIGAN WATER CONDIITIONING</b>							
10000	CULLIGAN WATER CONDIITIONI	0622573	SALT	09/26/2021	11.00	11.00	10/19/2021
Total CULLIGAN WATER CONDIITIONING:					11.00	11.00	
<b>ERIN ELISE HARRIS</b>							
10003	ERIN ELISE HARRIS	2	JUDGE PRO TEM	10/06/2021	312.50	312.50	10/19/2021
Total ERIN ELISE HARRIS:					312.50	312.50	
<b>FARSTAD OIL</b>							
3353	FARSTAD OIL	98060	Diesel 765g	10/01/2021	2,251.40	2,251.40	10/19/2021
3353	FARSTAD OIL	98108	Diesel 300g	10/07/2021	928.20	928.20	10/19/2021
Total FARSTAD OIL:					3,179.60	3,179.60	
<b>FISHER SAND AND GRAVEL</b>							
2904	FISHER SAND AND GRAVEL	49947	3" Pit Run	08/28/2021	45.10	45.10	10/19/2021
2904	FISHER SAND AND GRAVEL	51857	FULL BLOCKS	09/25/2021	1,740.00	1,740.00	10/19/2021
Total FISHER SAND AND GRAVEL:					1,785.10	1,785.10	
<b>FOUR CORNERS RECYCLING, LLC</b>							
2919	FOUR CORNERS RECYCLING,	3222	Pull fees	09/28/2021	6,265.13	6,265.13	10/19/2021
2919	FOUR CORNERS RECYCLING,	CM3222	Credit	09/28/2021	5,205.20-	5,205.20-	10/19/2021
Total FOUR CORNERS RECYCLING, LLC:					1,059.93	1,059.93	
<b>GATEWAY OFFICE SUPPLY</b>							
54	GATEWAY OFFICE SUPPLY	52438	POSTAGE-POLICE	10/01/2021	13.23	13.23	10/19/2021
54	GATEWAY OFFICE SUPPLY	52470	POSTAGE-POLICE	10/06/2021	13.23	13.23	10/19/2021
Total GATEWAY OFFICE SUPPLY:					26.46	26.46	
<b>GENERAL DISTRIBUTING COMPANY</b>							
1845	GENERAL DISTRIBUTING COM	0001044718	Oxygen	09/30/2021	28.20	28.20	10/19/2021
Total GENERAL DISTRIBUTING COMPANY:					28.20	28.20	
<b>HACH COMPANY</b>							
100	HACH COMPANY	12616411	LBOD PROBE	08/27/2021	1,207.01	1,207.01	10/19/2021
Total HACH COMPANY:					1,207.01	1,207.01	
<b>HIGH COUNTRY WILDLIFE CONTROL</b>							
10002	HIGH COUNTRY WILDLIFE CON	3463	Pest Control September 2021	10/08/2021	195.00	195.00	10/19/2021
Total HIGH COUNTRY WILDLIFE CONTROL:					195.00	195.00	
<b>HORIZON AUTO PARTS</b>							
1920	HORIZON AUTO PARTS	920752	floor dry	10/04/2021	22.58	22.58	10/19/2021
Total HORIZON AUTO PARTS:					22.58	22.58	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
<b>INDUSTRIAL TOWEL</b>							
102	INDUSTRIAL TOWEL	78860	Mats	10/05/2021	45.50	45.50	10/19/2021
Total INDUSTRIAL TOWEL:					45.50	45.50	
<b>J &amp; H OFFICE EQUIPMENT</b>							
1783	J & H OFFICE EQUIPMENT	30157049	Copier Contract Fire & Rescue	09/27/2021	270.73	270.73	10/19/2021
Total J & H OFFICE EQUIPMENT:					270.73	270.73	
<b>KAREN HARRISON</b>							
10002	KAREN HARRISON	2021_10	BAILIFF	10/11/2021	120.00	120.00	10/19/2021
Total KAREN HARRISON:					120.00	120.00	
<b>KELLEY CONNECT</b>							
10001	KELLEY CONNECT	30196029.	Copier	09/30/2021	613.56	613.56	10/19/2021
10001	KELLEY CONNECT	IN896860	COPIER CONTRACT	09/03/2021	109.66	109.66	10/19/2021
10001	KELLEY CONNECT	IN913769	Toner Cartridge	10/06/2021	96.99	96.99	10/19/2021
Total KELLEY CONNECT:					820.21	820.21	
<b>KEN'S EQUIPMENT REPAIR, INC</b>							
1390	KEN'S EQUIPMENT REPAIR, IN	57534	ROLLOFF	09/21/2021	502.00	502.00	10/19/2021
1390	KEN'S EQUIPMENT REPAIR, IN	57538	G2	09/10/2021	2,590.90	2,590.90	10/19/2021
1390	KEN'S EQUIPMENT REPAIR, IN	57679	New Yard Dog	09/08/2021	283.00	283.00	10/19/2021
1390	KEN'S EQUIPMENT REPAIR, IN	57720	Old Sweeper	09/13/2021	297.95	297.95	10/19/2021
1390	KEN'S EQUIPMENT REPAIR, IN	57725	410L	09/14/2021	289.00	289.00	10/19/2021
Total KEN'S EQUIPMENT REPAIR, INC:					3,962.85	3,962.85	
<b>LEHRKIND'S COCA-COLA</b>							
2830	LEHRKIND'S COCA-COLA	1887878	Water	10/06/2021	42.05	42.05	10/19/2021
Total LEHRKIND'S COCA-COLA:					42.05	42.05	
<b>LIVINGSTON ENTERPRISE</b>							
146	LIVINGSTON ENTERPRISE	426 - 2021_10	Subscription	10/07/2021	129.00	129.00	10/19/2021
Total LIVINGSTON ENTERPRISE:					129.00	129.00	
<b>LIVINGSTON HEALTH CARE</b>							
55	LIVINGSTON HEALTH CARE	4505199	PATIENT SUPPLY	10/05/2021	60.74	60.74	10/19/2021
Total LIVINGSTON HEALTH CARE:					60.74	60.74	
<b>MASTERCARD</b>							
3184	MASTERCARD	2021_08 FETT	Office supplies	09/01/2021	101.15	101.15	09/13/2021
3184	MASTERCARD	2021_08 FETT	Annual membership	09/01/2021	120.00	120.00	09/13/2021
3184	MASTERCARD	2021_08 FETT	Travel - lodging	09/01/2021	84.67-	84.67-	09/13/2021
3184	MASTERCARD	2021_08 FETT	Travel - meals	09/01/2021	41.00	41.00	09/13/2021
3184	MASTERCARD	2021_08 FETT	Travel - lodging	09/01/2021	339.63	339.63	09/13/2021
3184	MASTERCARD	2021_08 FETT	Travel - lodging	09/01/2021	424.30	424.30	09/13/2021
3184	MASTERCARD	2021_08 FETT	Air filters	09/01/2021	1,673.82	1,673.82	09/13/2021
3184	MASTERCARD	2021_08 FETT	Office supplies	09/01/2021	71.76	71.76	09/13/2021
3184	MASTERCARD	2021_08 FETT	Window cleaning	09/01/2021	444.00	444.00	09/13/2021
3184	MASTERCARD	2021_08 FETT	Coffee	09/01/2021	42.98	42.98	09/13/2021

Report dates: 10/9/2021-10/21/2021

Nov 17, 2021 01:38PM

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
3184	MASTERCARD	2021_08 FETT	Coffee	09/01/2021	45.99	45.99	09/13/2021
3184	MASTERCARD	2021_08 GLAS	APCO Interational Inc	09/01/2021	329.00-	329.00-	09/13/2021
3184	MASTERCARD	2021_08 GLAS	APCO Interational Inc	09/01/2021	309.00-	309.00-	09/13/2021
3184	MASTERCARD	2021_08 GLAS	Lodging	09/01/2021	96.00	96.00	09/13/2021
3184	MASTERCARD	2021_08 GRA	7 books	09/01/2021	164.80	164.80	09/13/2021
3184	MASTERCARD	2021_08 GRA	postage purchase	09/01/2021	100.00	100.00	09/13/2021
3184	MASTERCARD	2021_08 GRA	batteries	09/01/2021	11.96	11.96	09/13/2021
3184	MASTERCARD	2021_08 GRA	service charges	09/01/2021	17.99	17.99	09/13/2021
3184	MASTERCARD	2021_08 GRA	20 books	09/01/2021	32.14	32.14	09/13/2021
3184	MASTERCARD	2021_08 GRA	10 vacuum bags	09/01/2021	27.99	27.99	09/13/2021
3184	MASTERCARD	2021_08 HAEF	First Aid Kit	09/01/2021	224.98	224.98	09/13/2021
3184	MASTERCARD	2021_08 HAEF	Canceled order	09/01/2021	480.43-	480.43-	09/13/2021
3184	MASTERCARD	2021_08 HAEF	Chlorine Pockets	09/01/2021	480.43	480.43	09/13/2021
3184	MASTERCARD	2021_08 HAEF	Chlorine Pockets	09/01/2021	480.43	480.43	09/13/2021
3184	MASTERCARD	2021_08 HAR	FF1 supplies	09/01/2021	46.44	46.44	09/13/2021
3184	MASTERCARD	2021_08 HAR	FF1 supplies	09/01/2021	30.48	30.48	09/13/2021
3184	MASTERCARD	2021_08 HAR	work gloves	09/01/2021	107.94	107.94	09/13/2021
3184	MASTERCARD	2021_08 HAR	FF1 supplies	09/01/2021	41.74	41.74	09/13/2021
3184	MASTERCARD	2021_08 HOFF	Deep Freeze License	09/01/2021	507.60	507.60	09/13/2021
3184	MASTERCARD	2021_08 HOL	Door Chime	09/01/2021	21.59	21.59	09/13/2021
3184	MASTERCARD	2021_08 HOL	Subscription fee	09/01/2021	157.50	157.50	09/13/2021
3184	MASTERCARD	2021_08 HOL	Wifi for generator	09/01/2021	49.99	49.99	09/13/2021
3184	MASTERCARD	2021_08 JOHA	Pump	09/01/2021	79.95	79.95	09/13/2021
3184	MASTERCARD	2021_08 JOHA	Extension Cord	09/01/2021	57.32	57.32	09/13/2021
3184	MASTERCARD	2021_08 JOHN	TASER holster attachment	09/01/2021	24.95	24.95	09/13/2021
3184	MASTERCARD	2021_08 JOHN	Johnson - O'Brien Trial	09/01/2021	742.84	742.84	09/13/2021
3184	MASTERCARD	2021_08 JOHN	Emanuel - O'Brien Trial	09/01/2021	225.99	225.99	09/13/2021
3184	MASTERCARD	2021_08 JOHN	Engle - O'Brien Trial	09/01/2021	225.99	225.99	09/13/2021
3184	MASTERCARD	2021_08 JOHN	Emanuel - O'Brien Trial	09/01/2021	130.52	130.52	09/13/2021
3184	MASTERCARD	2021_08 JOHN	Engle - O'Brien Trial	09/01/2021	184.68	184.68	09/13/2021
3184	MASTERCARD	2021_08 JOHN	Office stuff	09/01/2021	358.83	358.83	09/13/2021
3184	MASTERCARD	2021_08 KARD	City Board/Committee account	09/01/2021	41.50	41.50	09/13/2021
3184	MASTERCARD	2021_08 KARD	Box Fan/Air Filter Project	09/01/2021	101.97	101.97	09/13/2021
3184	MASTERCARD	2021_08 KARD	Electric Vehicle Reservation	09/01/2021	100.00	100.00	09/13/2021
3184	MASTERCARD	2021_08 KARD	City Board/Committee account	09/01/2021	41.50	41.50	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Office Supplies	09/01/2021	9.99-	9.99-	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Office Supplies	09/01/2021	9.99-	9.99-	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Office Supplies	09/01/2021	193.80	193.80	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Office Supplies	09/01/2021	862.92	862.92	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Office Supplies	09/01/2021	30.40	30.40	09/13/2021
3184	MASTERCARD	2021_08 KINNI	City Board/Committee account	09/01/2021	57.05	57.05	09/13/2021
3184	MASTERCARD	2021_08 KINNI	City Board/Committee account	09/01/2021	57.05	57.05	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Office Supplies	09/01/2021	17.27	17.27	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Office Supplies	09/01/2021	6.88	6.88	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Employee Wellness Benefit	09/01/2021	39.00	39.00	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Employee Wellness Benefit	09/01/2021	39.00	39.00	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Employee Wellness Benefit	09/01/2021	55.00	55.00	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Employee Wellness Benefit	09/01/2021	78.00	78.00	09/13/2021
3184	MASTERCARD	2021_08 KINNI	2021 Conference Registration	09/01/2021	236.14	236.14	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Duct Tape Fan/Air Filter Project	09/01/2021	98.46	98.46	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Office Supplies	09/01/2021	24.47	24.47	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Office Supplies	09/01/2021	139.80	139.80	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Duct Tape Fan/Air Filter Project	09/01/2021	492.30	492.30	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Office Supplies	09/01/2021	39.51	39.51	09/13/2021
3184	MASTERCARD	2021_08 KINNI	Duct Tape Fan/Air Filter Project	09/01/2021	20.97	20.97	09/13/2021
3184	MASTERCARD	2021_08 LAWE	Waiting for Receipts	09/01/2021	23.79	23.79	09/13/2021
3184	MASTERCARD	2021_08 LAWE	Waiting for Receipts	09/01/2021	639.96	639.96	09/13/2021

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Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
3184	MASTERCARD	2021_08 LAWE	Waiting for Receipts	09/01/2021	65.00	65.00	09/13/2021
3184	MASTERCARD	2021_08 LAWE	Waiting for Receipts	09/01/2021	30.00	30.00	09/13/2021
3184	MASTERCARD	2021_08 LAWE	Waiting for Receipts	09/01/2021	7.99	7.99	09/13/2021
3184	MASTERCARD	2021_08 LAWE	Waiting for Receipts	09/01/2021	48.86	48.86	09/13/2021
3184	MASTERCARD	2021_08 LOW	Subscription Services	09/01/2021	384.00	384.00	09/13/2021
3184	MASTERCARD	2021_08 LOW	Office Supplies	09/01/2021	33.98	33.98	09/13/2021
3184	MASTERCARD	2021_08 LOW	Office Supplies	09/01/2021	40.88	40.88	09/13/2021
3184	MASTERCARD	2021_08 LOW	Office Supplies	09/01/2021	140.28	140.28	09/13/2021
3184	MASTERCARD	2021_08 LOW	Advertising Recruitment	09/01/2021	17.00	17.00	09/13/2021
3184	MASTERCARD	2021_08 LOW	Advertising Recruitment	09/01/2021	47.00	47.00	09/13/2021
3184	MASTERCARD	2021_08 LOW	Advertising Recruitment	09/01/2021	514.16	514.16	09/13/2021
3184	MASTERCARD	2021_08 LOW	Office Supplies	09/01/2021	67.94	67.94	09/13/2021
3184	MASTERCARD	2021_08 LOW	Office Supplies	09/01/2021	28.99	28.99	09/13/2021
3184	MASTERCARD	2021_08 LOW	Pool and Staffing System	09/01/2021	6.28	6.28	09/13/2021
3184	MASTERCARD	2021_08 LOW	Office Supplies	09/01/2021	62.51	62.51	09/13/2021
3184	MASTERCARD	2021_08 LOW	Office Supplies	09/01/2021	29.99	29.99	09/13/2021
3184	MASTERCARD	2021_08 LOW	Grant Notification Subscription	09/01/2021	34.95	34.95	09/13/2021
3184	MASTERCARD	2021_08 LOW	Advertising Recruitment	09/01/2021	495.61	495.61	09/13/2021
3184	MASTERCARD	2021_08 MACI	wildland pant	09/01/2021	226.09	226.09	09/13/2021
3184	MASTERCARD	2021_08 MACI	station supply	09/01/2021	75.96	75.96	09/13/2021
3184	MASTERCARD	2021_08 MACI	cleaning supply	09/01/2021	39.99	39.99	09/13/2021
3184	MASTERCARD	2021_08 MACI	training supply	09/01/2021	60.99	60.99	09/13/2021
3184	MASTERCARD	2021_08 MACI	July	09/01/2021	5,879.07	5,879.07	09/13/2021
3184	MASTERCARD	2021_08 MACI	office supply	09/01/2021	27.99	27.99	09/13/2021
3184	MASTERCARD	2021_08 MACI	rescue webbing	09/01/2021	218.79	218.79	09/13/2021
3184	MASTERCARD	2021_08 MACI	station supply	09/01/2021	21.94	21.94	09/13/2021
3184	MASTERCARD	2021_08 MACI	florescent bulbs	09/01/2021	22.98	22.98	09/13/2021
3184	MASTERCARD	2021_08 MACI	WL helmet parts	09/01/2021	51.85	51.85	09/13/2021
3184	MASTERCARD	2021_08 MACI	name tag	09/01/2021	30.00	30.00	09/13/2021
3184	MASTERCARD	2021_08 MACI	training supply	09/01/2021	23.83	23.83	09/13/2021
3184	MASTERCARD	2021_08 MACI	station supply	09/01/2021	36.95	36.95	09/13/2021
3184	MASTERCARD	2021_08 MACI	scba name tag	09/01/2021	54.47	54.47	09/13/2021
3184	MASTERCARD	2021_08 O'RO	Car seat cover	09/01/2021	585.00	585.00	09/13/2021
3184	MASTERCARD	2021_08 O'RO	Lunch for Water Dept.	09/01/2021	66.25	66.25	09/13/2021
3184	MASTERCARD	2021_08 O'RO	Cakes for Russ goodbye	09/01/2021	50.97	50.97	09/13/2021
3184	MASTERCARD	2021_08 O'RO	Civil 3D	09/01/2021	607.50	607.50	09/13/2021
3184	MASTERCARD	2021_08 O'RO	Civil 3D	09/01/2021	911.25	911.25	09/13/2021
3184	MASTERCARD	2021_08 O'RO	Civil 3D	09/01/2021	911.25	911.25	09/13/2021
3184	MASTERCARD	2021_08 O'RO	Safety Meeting	09/01/2021	19.19	19.19	09/13/2021
3184	MASTERCARD	2021_08 O'RO	Safety Meeting	09/01/2021	19.19	19.19	09/13/2021
3184	MASTERCARD	2021_08 O'RO	Safety Meeting	09/01/2021	19.19	19.19	09/13/2021
3184	MASTERCARD	2021_08 O'RO	Safety Meeting	09/01/2021	19.19	19.19	09/13/2021
3184	MASTERCARD	2021_08 O'RO	Safety Meeting	09/01/2021	19.18	19.18	09/13/2021
3184	MASTERCARD	2021_08 PURK	File Folders	09/01/2021	85.00	85.00	09/13/2021
3184	MASTERCARD	2021_08 PURK	Dum Dum Pops	09/01/2021	31.87	31.87	09/13/2021
3184	MASTERCARD	2021_08 PURK	Recruitment Advertising	09/01/2021	280.00	280.00	09/13/2021
3184	MASTERCARD	2021_08 STOR	Part	09/01/2021	82.94	82.94	09/13/2021
3184	MASTERCARD	2021_08 TARR	Flag Football FB Advertisement	09/01/2021	40.30	40.30	09/13/2021
3184	MASTERCARD	2021_08 TARR	Coach Binders - Flag Football	09/01/2021	25.54	25.54	09/13/2021
3184	MASTERCARD	2021_08 TARR	Rec Supplies	09/01/2021	8.99	8.99	09/13/2021
3184	MASTERCARD	2021_08 TARR	Portable Speaker with Microphon	09/01/2021	126.29	126.29	09/13/2021
3184	MASTERCARD	2021_08 TARR	Flag Football Tent Canopy Weight	09/01/2021	20.95	20.95	09/13/2021
3184	MASTERCARD	2021_08 TARR	Flag Football Target Net + office s	09/01/2021	191.77	191.77	09/13/2021
3184	MASTERCARD	2021_08 WOO	Code Books	09/01/2021	404.75	404.75	09/13/2021
3184	MASTERCARD	2021_08 WUL	level	09/01/2021	39.99	39.99	09/13/2021
3184	MASTERCARD	2021_08 WUL	shelving	09/01/2021	63.17	63.17	09/13/2021
3184	MASTERCARD	2021_08 WUL	fasteners	09/01/2021	5.99	5.99	09/13/2021

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Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
3184	MASTERCARD	2021_08 WUL	tyvek suits	09/01/2021	72.00	72.00	09/13/2021
3184	MASTERCARD	2021_08 WUL	face masks	09/01/2021	399.96	399.96	09/13/2021
Total MASTERCARD:					24,083.35	24,083.35	
<b>MEYER ELECTRIC AND GROUNDS REPAIR, LLC</b>							
3812	MEYER ELECTRIC AND GROUN	756	CIVIC CENTER LIGHTS	09/30/2021	543.86	543.86	10/19/2021
Total MEYER ELECTRIC AND GROUNDS REPAIR, LLC:					543.86	543.86	
<b>MISC</b>							
99999	MISC	2021_10 (1)	JURY DUTY	10/01/2021	25.00	25.00	10/19/2021
99999	MISC	2021_10 (10)	JURY DUTY	10/01/2021	12.00	12.00	10/19/2021
99999	MISC	2021_10 (11)	JURY DUTY	10/01/2021	12.00	12.00	10/19/2021
99999	MISC	2021_10 (12)	JURY DUTY	10/01/2021	12.00	12.00	10/19/2021
99999	MISC	2021_10 (13)	JURY DUTY	10/01/2021	12.00	12.00	10/19/2021
99999	MISC	2021_10 (14)	JURY DUTY	10/01/2021	12.00	12.00	10/19/2021
99999	MISC	2021_10 (2)	JURY DUTY	10/01/2021	25.00	25.00	10/19/2021
99999	MISC	2021_10 (3)	JURY DUTY	10/01/2021	25.00	25.00	10/19/2021
99999	MISC	2021_10 (4)	JURY DUTY	10/01/2021	25.00	25.00	10/19/2021
99999	MISC	2021_10 (5)	JURY DUTY	10/01/2021	25.00	25.00	10/19/2021
99999	MISC	2021_10 (6)	JURY DUTY	10/01/2021	25.00	25.00	10/19/2021
99999	MISC	2021_10 (7)	JURY DUTY	10/01/2021	12.00	12.00	10/19/2021
99999	MISC	2021_10 (8)	JURY DUTY	10/01/2021	12.00	12.00	10/19/2021
99999	MISC	2021_10 (9)	JURY DUTY	10/01/2021	12.00	12.00	10/19/2021
99999	MISC	32896962	CANCELED RESERVATION	10/04/2021	170.00	170.00	10/19/2021
99999	MISC	32900109	Refund of FACILITY DEPOSIT	10/04/2021	50.00	50.00	10/19/2021
99999	MISC	50050071801	Overpayment on Account	10/15/2021	74.88	.00	10/19/2021
99999	MISC	50050079601	OVERPAYMENT ON ACCOUNT	09/28/2021	152.20	152.20	10/19/2021
99999	MISC	TK2016-0317 1	Restitution - C. Nyhart	10/08/2021	100.00	100.00	10/19/2021
99999	MISC	TK2021-0239	Bond Release - W. Bruton	10/12/2021	1,170.00	1,170.00	10/18/2021
99999	MISC	TK2021-0309	Bond Release - H. Herrington	10/14/2021	685.00	685.00	10/18/2021
Total MISC:					2,648.08	2,573.20	
<b>MONTANA DEPT OF ENVIRONMENTAL</b>							
2346	MONTANA DEPT OF ENVIRONM	2021.10.12	PLAN REVIEW	10/12/2021	741.80	741.80	10/12/2021
Total MONTANA DEPT OF ENVIRONMENTAL:					741.80	741.80	
<b>MONTANA MUNICIPAL INTERLOCAL AUTHORITY</b>							
10002	MONTANA MUNICIPAL INTERLO	DR1005162	EV2021007672 Deductible	09/30/2021	1,500.00	1,500.00	10/19/2021
Total MONTANA MUNICIPAL INTERLOCAL AUTHORITY:					1,500.00	1,500.00	
<b>MONTANA RAIL LINK</b>							
112	MONTANA RAIL LINK	461010	Agreement 600077	10/01/2021	468.00	468.00	10/19/2021
Total MONTANA RAIL LINK:					468.00	468.00	
<b>MUNICIPAL EMERGENCY SERVICES</b>							
2604	MUNICIPAL EMERGENCY SERV	IN1626309	Thermal Imaging Cameras	09/29/2021	1,183.91	1,183.91	10/19/2021
2604	MUNICIPAL EMERGENCY SERV	IN1627412	Helmet Tag	09/30/2021	60.00	60.00	10/19/2021
Total MUNICIPAL EMERGENCY SERVICES:					1,243.91	1,243.91	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
<b>MURDOCH'S RANCH &amp; HOME SUPPLY</b>							
3688	MURDOCH'S RANCH & HOME S	K00923	SUPPLIES	10/05/2021	13.58	13.58	10/19/2021
Total MURDOCH'S RANCH & HOME SUPPLY:					13.58	13.58	
<b>NORTHWEST PIPE FITTINGS, INC</b>							
423	NORTHWEST PIPE FITTINGS, I	5589784-2	Parts	10/05/2021	281.20	281.20	10/19/2021
Total NORTHWEST PIPE FITTINGS, INC:					281.20	281.20	
<b>NORTHWESTERN ENERGY</b>							
151	NORTHWESTERN ENERGY	3837245-4 202	220 E Park St.	10/12/2021	197.42	197.42	10/19/2021
Total NORTHWESTERN ENERGY:					197.42	197.42	
<b>O'REILLY AUTOMOTIVE, INC</b>							
2437	O'REILLY AUTOMOTIVE, INC	1558-258943	OIL	10/01/2021	19.99	19.99	10/19/2021
2437	O'REILLY AUTOMOTIVE, INC	1558-259410	Capsule	10/04/2021	25.64	25.64	10/19/2021
2437	O'REILLY AUTOMOTIVE, INC	1558-259506	CREDIT	10/06/2021	41.49-	41.49-	10/19/2021
Total O'REILLY AUTOMOTIVE, INC:					4.14	4.14	
<b>PARK COUNTY TREASURER - TECH</b>							
1702	PARK COUNTY TREASURER - T	2021_07	JULY 2021 COLLECTIONS	07/31/2021	160.00	160.00	10/19/2021
1702	PARK COUNTY TREASURER - T	2021_08	AUGUST 2021 COLLECTIONS	08/31/2021	190.00	190.00	10/19/2021
Total PARK COUNTY TREASURER - TECH:					350.00	350.00	
<b>PARK COUNTY TREASURER/M.L.E.A.</b>							
2156	PARK COUNTY TREASURER/M.	2021_07	JULY 2021 COLLECTIONS	07/31/2021	180.00	180.00	10/19/2021
2156	PARK COUNTY TREASURER/M.	2021_08	AUGUST 2021 COLLECTIONS	08/31/2021	270.00	270.00	10/19/2021
Total PARK COUNTY TREASURER/M.L.E.A.:					450.00	450.00	
<b>PARK COUNTY VICTIM WITNESS</b>							
1544	PARK COUNTY VICTIM WITNES	2021_07	JULY 2021 COLLECTIONS	07/31/2021	376.00	376.00	10/19/2021
1544	PARK COUNTY VICTIM WITNES	2021_08	AUG 2021 COLLECTIONS	08/31/2021	425.68	425.68	10/19/2021
Total PARK COUNTY VICTIM WITNESS:					801.68	801.68	
<b>POLYDYNE INC.</b>							
3144	POLYDYNE INC.	1580439	Clarifloc	09/28/2021	2,951.82	2,951.82	10/19/2021
Total POLYDYNE INC.:					2,951.82	2,951.82	
<b>REPUBLIC SERVICES #670</b>							
10000	REPUBLIC SERVICES #670	0670-0002995	DISPOSAL/RECYCLING	09/30/2021	98,335.10	98,335.10	10/19/2021
Total REPUBLIC SERVICES #670:					98,335.10	98,335.10	
<b>RIVER BEND THREADS</b>							
2299	RIVER BEND THREADS	3174	UNIFORM JACKETS	09/13/2021	268.00	268.00	10/19/2021
Total RIVER BEND THREADS:					268.00	268.00	
<b>RON E. LILJEDAHL</b>							
3367	RON E. LILJEDAHL	2021_08	Weed Control	09/30/2021	994.00	994.00	10/19/2021



Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total RON E. LILJEDAHL:					994.00	994.00	
<b>RUSSELL INDUSTRIES, INC.</b>							
3582	RUSSELL INDUSTRIES, INC.	143910-00	GR ROT ASSY REPAIR	10/06/2021	1,922.00	1,922.00	10/19/2021
Total RUSSELL INDUSTRIES, INC.:					1,922.00	1,922.00	
<b>THOMSON REUTERS - WEST</b>							
2823	THOMSON REUTERS - WEST	845115740	Subscription	10/01/2021	309.57	309.57	10/19/2021
Total THOMSON REUTERS - WEST:					309.57	309.57	
<b>TRANSUNION RISK &amp; ALTERNATIVE</b>							
3376	TRANSUNION RISK & ALTERNA	380349-2021-0	380349 Investigative Research	10/01/2021	75.00	75.00	10/19/2021
Total TRANSUNION RISK & ALTERNATIVE:					75.00	75.00	
<b>UPS STORE #2420, THE</b>							
292	UPS STORE #2420, THE	MMMZPX3ENT	Postage	10/06/2021	11.42	11.42	10/19/2021
Total UPS STORE #2420, THE:					11.42	11.42	
<b>UTILITIES UNDERGROUND LOCATION</b>							
3472	UTILITIES UNDERGROUND LO	1095089	Excavation Notifications	09/30/2021	83.73	83.73	10/19/2021
3472	UTILITIES UNDERGROUND LO	1095089	Excavation Notifications	09/30/2021	83.73	83.73	10/19/2021
3472	UTILITIES UNDERGROUND LO	1095089	Excavation Notifications	09/30/2021	83.74	83.74	10/19/2021
Total UTILITIES UNDERGROUND LOCATION:					251.20	251.20	
<b>VERIZON WIRELESS</b>							
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	65.30	65.30	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	49.85	49.85	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	20.52	20.52	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	20.52	20.52	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	20.52	20.52	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	20.52	20.52	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	20.52	20.52	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	105.76	105.76	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	20.52	20.52	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	20.52	20.52	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	20.52	20.52	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	20.52	20.52	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	20.52	20.52	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	20.52	20.52	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	20.52	20.52	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	17.88	17.88	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	17.87	17.87	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	20.52	20.52	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	20.52	20.52	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	20.52	20.52	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	14.50	14.50	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	12.67	12.67	10/19/2021
879	VERIZON WIRELESS	9890178940	OCT 2021 CELLPHONES	10/08/2021	49.80	49.80	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	104.99	104.99	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	34.47	34.47	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	84.27	84.27	10/19/2021

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	22.66	22.66	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	22.66	22.66	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	20.37	20.37	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	49.03	49.03	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	20.37	20.37	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	20.37	20.37	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	20.37	20.37	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	20.37	20.37	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	20.37	20.37	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	20.37	20.37	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	100.01	100.01	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	12.58	12.58	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	20.37	20.37	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	20.37	20.37	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	20.37	20.37	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	20.37	20.37	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	20.37	20.37	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	12.58	12.58	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	12.58	12.58	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	12.58	12.58	10/19/2021
879	VERIZON WIRELESS	9890178941	OCT 2021 CELLPHONES	10/08/2021	12.59	12.59	10/19/2021
Total VERIZON WIRELESS:					1,404.55	1,404.55	
<b>WESTERN DRUG</b>							
1396	WESTERN DRUG	2021_09 1081	Patient Supplies	09/25/2021	70.69	.00	11/09/2021
Total WESTERN DRUG:					70.69	.00	
<b>WITMER PUBLIC SAFETY GROUP,INC.</b>							
2629	WITMER PUBLIC SAFETY GRO	E2099158.001	WILDLAND HELMETS	09/29/2021	185.97	185.97	10/19/2021
Total WITMER PUBLIC SAFETY GROUP,INC.:					185.97	185.97	
Grand Totals:					218,955.39	218,809.82	

Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_

City Council: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

City Recorder: \_\_\_\_\_

**File Attachments for Item:**

**C. ACCEPT JUDGES MONTHLY REPORT FROM SEPTEMBER 2021**

**LIVINGSTON CITY COURT  
FINANCIAL REPORT**

Sept. 21

Date PD Monthly Report Received from City of Livingston Finance Office 10/25/2021

Tickets/Criminal Complaints Cleared: **26**

Dismissed-Plea Agreement:	1	
Dismissed-Pretrial Diversion/Deferred:	1	
Dismissed-Miscellaneous:	5	
Paid-Bond Forfeit/Fine:	16	\$2,325.00
Paid-Time Payments:	3	\$3,295.00
Warrant Fees:		

Total	\$5,620.00
Parking Tickets:	\$3,422.50
<b>Total:</b>	<b>\$9,042.50</b>

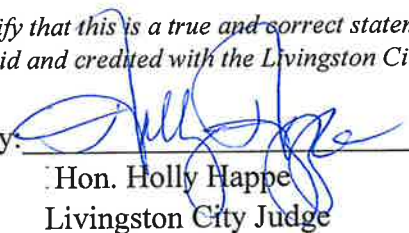
**Surcharges/Costs/Fees:**

MLEA Surcharge:	\$200.00
TECH Surcharge:	\$170.00
Victim/Witness Surcharge:	\$485.00
MISD Surcharge:	\$310.00
Court Costs:	\$45.00
Public Defender Fee:	
Public Defender Fee:	\$ -
Jury Fees	\$ -
Interpreter	\$ -

**Total (\$1,210.00)**

**Total amount credited to City of Livingston General Fund: \$7,832.50**

*I hereby certify that this is a true and correct statement of the amount of fines/fees/costs which were fully paid and credited with the Livingston City Court during the month of: **Sept. 21***

Prepared by:   
Hon. Holly Happe  
Livingston City Judge

Date: 11-8-21

**File Attachments for Item:**

**A. ORDINANCE NO. 3023: AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF LIVINGSTON, MONTANA, AMENDING ARTICLE II, III, IV, AND V, CHAPTER 30 OF THE LIVINGSTION MUNICIPAL CODE ENTITLED ZONING.**

November 21, 2021

**STAFF REPORT**  
**ZONING TEXT AMENDMENT – DENSITIES AND MIXED USE**

**Background**

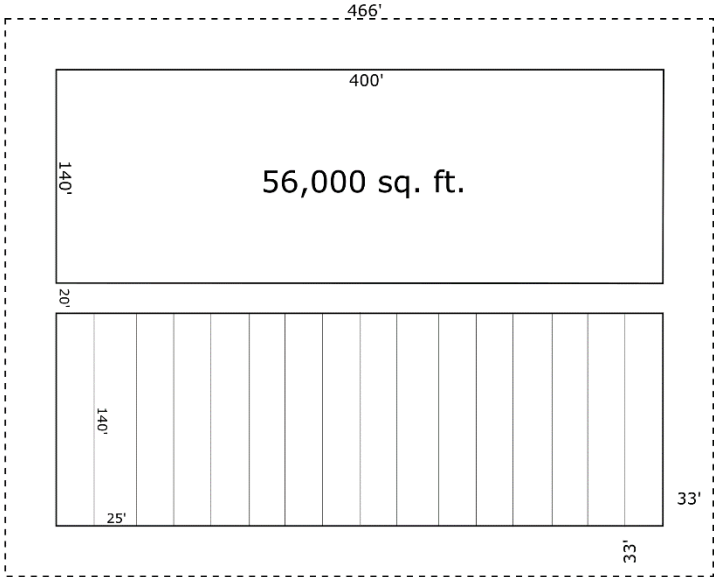
Planning staff has proposed an amendment to the City Zoning Ordinance to update allowed densities in the Low Density Residential (R-I) and High Density Residential (R-III) zones, the maximum building height in the R-III and Highway Commercial (HC) zoning districts, the minimum lot size in the HC zone, update Table 30.41 “Residential Density Requirements” to minimize confusion on the number of units allowed on a lot, create a new zoning district known as “Mixed Use (MU)”, update setbacks in the R-III and HC zoning districts, and to update the parking required for multi-family residential uses. The goal of the zoning amendment is to increase the Zoning Ordinance’s consistency with the 2021 Growth Policy and allow for more housing flexibility.

The proposed zoning updates would change the density to allow one dwelling unit and one ADU per every 7,000 sq. ft. of land area (one dwelling unit for every 3,500 square foot traditional city lot) in the R-I zoning district, one dwelling unit and one ADU per every 3,500 sq. ft. of land area (two dwelling units per traditional city lot) in the Medium Density Residential (R-II) zoning district, one dwelling unit per every 1150 sq. ft. of land area (three dwelling units per traditional city lot) in the R-III district, and one dwelling unit per every 875 sq. ft. of land area (four dwelling units per traditional city lot) in the MU district.

**Standard Livingston Block**  
Lots: 32 x 3,500 sq. ft.  
Buildable Area:112,000 sq. ft.  
Total Block area with ROW:170,556 sq. ft.  
Buildable area: 65.66%

*Max units/block w/ADUs*  
R-I (current): 20  
R-I (proposed): 32  
R-II: 64  
R-III (current): 74  
R-III (proposed): 96  
Mixed Use (proposed): 128

*Max units/acre w/ADUs (based on total block area)*  
R-I (current): 5.95  
R-I (proposed): 8.16  
R-II: 16.33  
R-III (current): 19.05  
R-III (proposed):24.49  
Mixed Use (proposed): 32.65



Maximum building heights are proposed to be increased to 50 feet in the R-III district to allow for four story buildings and 60 feet in the HC district to allow for five story buildings. The proposed MU district is also proposed to have a maximum building height of 60 feet. Sixty feet is commensurate with the current tallest buildings in town. Setbacks

are proposed to be set at zero feet for all sides for the HC and MU zones, and zero other than a five-foot front street setback in the R-III zone. Parking is proposed to be reduced from a sliding scale, but generally 1.5 parking spaces per dwelling unit to one parking space per unit for multi-family housing. The intent of these changes is to allow for building flexibility, the ability to create more dense and walkable neighborhoods, and to allow for the provision of additional housing.

The uses proposed for the Mixed Use District are broadly similar to those currently allowed in the NC district, but also allowing for residential uses, which NC does not. Uses that are not generally consistent with residential neighborhoods are not permitted, these include, automobile repair and sales, gas stations, drive-through restaurants, large-scale retail, hotels, and heavy industrial uses.

**Proposed Findings of Fact**

***Proposed Zoning Updates:*** changes to the Zoning Ordinance can be found in a strikethrough-underline version included as Attachment I.

***Criteria and Guidelines for Zoning Regulations (MCA 76-2-304):*** (1) Zoning regulations must be:

(a) made in accordance with a growth policy:

**Staff Comments:**

- *Goal 3.1: Prioritize infill over expansion by taking advantage of existing and planned infrastructure, such as transportation, energy, water, and sewer facilities.*
  - The zoning update encourages infill by allowing for increased density within the existing footprint of the City, utilizing existing infrastructure rather than expanding infrastructure and infrastructure maintenance costs by growing outwards.
  - Allowing for neighborhood oriented mixed use encourages trips on foot and by bicycle, potentially reducing the impact on new development on existing infrastructure. A zone map amendment will need to occur to zone areas of the City MU to allow for neighborhood commercial uses.
- *Strategy 3.1.1.2: Evaluate and amend the zoning ordinance to allow for higher densities and wider land uses in areas that can support such development.*
  - The R-III district is proposed to be updated to allow for increased density, consistent with the definition of “High Density Residential” in the Growth Policy, and the proposed Mixed Use district allows for contextually high residential density and a wide range of uses that allow for neighborhood level commercial to be created. While no zoning map update

has been proposed with this text amendment all future map updates to expand R-III zoning or utilize the new mixed use district should be consistent with the goals and objectives and the Future Land Use Map (FLUM) of the Growth Policy.

- Lowering parking requirements for multi-family dwelling units should also encourage higher densities as less lot area will be required to be used for parking.
- *Strategy 3.1.1.6: Encourage residential developments to provide neighborhood commercial areas serving residents within walking distance.*
  - By creating a mixed use zone, the City can zone areas to allow both residential and commercial uses, serving not only the mixed use areas but adjacent residential areas. Due to the relatively small land area of the City targeted use of the MU zoning could provide neighborhood level commercial within walking distance of most, if not all of the City. Based on current City neighborhood commercial districts and economic conditions, achieving this goal not only requires the City allow for commercial uses but *significant* densification of the City to provide a market for potential new commercial/mixed use areas.
- *Strategy 3.1.1.8: Reduce urban sprawl through compact development consistent with the Future Land Use Map of this Growth Policy.*
  - If the City wishes to minimize sprawl while keeping up with housing demand to avoid increasing housing prices significantly, the City *must* increase density and building heights to allow for an increase in housing stock and availability. This amendment allows for both greater residential density within the areas of the City zoned R-III and any areas zoned R-III and MU in the future.
- *Strategy 3.1.2.3: Maintain existing agricultural uses within the ETJ.*
  - As the City faces growth pressures, the City will need to accommodate this growth. To prevent the footprint of the City expanding significantly into agricultural lands additional housing density will be required within the existing City limits and surrounding developed areas. This zoning update is one strategy to maintain existing agricultural lands by allowing for additional residential density within the City.
- *Goal 3.2: Provide adequate land for anticipated demands in a pattern which encourages infill, compact development, and allows a mixture of uses.*
  - The proposed updates are the first step towards achieving this goal. While the City will need to pursue a zoning map amendment consistent with the FLUM to provide adequate land, the proposed amendments increase density, lower the



- parking requirements encouraging infill, and allow for mixed uses.
- *Objective 3.2.2: Properly revise the Zoning Ordinance to allow a mixture of differing but compatible land uses.*
  - The intent of the proposed MU district is to provide areas within the City with a mixture of both residential and compatible commercial and manufacturing uses to serve both the mixed use district and surrounding areas. Auto-centric and heavier impact uses are specifically not allowed in the district, or are listed as a Special Exception Use, requiring a hearing before the City Commission. These uses include: drive-throughs, hotels, auto repair and sales, hotels, heavy industrial, schools, churches, and hospitals.
- *Goal 3.4: Encourage the responsible growth of Livingston by evaluating proposed developments against the ten principles of Smart Growth.*
  - While no development is proposed, the zoning update is consistent with the following principles of smart growth:
    1. Mix land uses
    2. Create a range of housing opportunities and choices
    3. Create walkable neighborhoods
    4. Preserve open space, farmland, natural beauty, and critical environmental areas
    5. Strengthen and direct development towards existing communities
    6. Provide a variety of transportation choices
- *Strategy 4.1.3.3: Reduce climate disruption through compact growth and increased transportation choices that reduce the need for driving.*
  - By allowing for a mixture of uses that provide services in close proximity neighborhoods, residents will have the option to walk or bike to fulfill their needs rather than drive. This is especially relevant for neighborhoods on the north-west and north-east side of the community that are the most distant from existing services.
  - By increasing density within and in close proximity to the City's existing footprint, the future need for longer automobile trips is minimized.
- *Strategy 4.2.1.4: Assess the percentage and impacts of impervious ground cover throughout the City and explore integrating green infrastructure and alternative runoff mitigation measures into neighborhoods to reduce impervious cover.*
  - While the current zoning regulations contain no lot coverage requirements and therefore do not limit impervious ground cover, generally any increase in density will increase impervious ground cover which, in turn, increases runoff.

While large-scale developments and all subdivisions are required to manage stormwater runoff on-site, it will fall upon the City to manage much of the runoff from any increase in impervious surfaces, especially those associated with smaller scale developments.

- Lowering the amount of required parking lowers the amount of required impervious surfaces, potentially limiting the amount of runoff from parking lots and associated facilities.
- *Strategy 4.3.3.2: Establish design guidelines that limit the impact of development on scenic vistas and viewsheds.*
  - Any time an increase in building heights is proposed there will be those who's views are impacted. Though most of the area shown on the FLUM to be zoned as "high density residential" is in the south side of the City, minimizing impacts on views, much of the area shown as mixed use on the FLUM will impact specific residents' viewshed.
- *Goal 5.1: Provide housing options to meet the needs of all residents.*
  - Increasing density allows for a greater range of housing types. The proposed R-III zoning would allow any type of housing from single-family homes to four-story apartment buildings.
  - The proposed MU zone would allow for single-family homes up to five story apartment buildings, it would also allow for housing configurations such as live-work units diversifying the City's housing types and with the potential to encourage additional small-scale manufacturing and art studios within the City.
- *Strategy 5.1.1.4: Review and amend Zoning Ordinance and Subdivision Regulations to identify legislative changes required to provide housing that meets the needs of all residents.*
  - Staff has identified current density and height limitations as a limiting factor for providing housing that meets the needs of residents.
  - Current parking requirements add substantial difficulty and cost to construction of housing, especially on smaller lots. Lowering these requirements should allow for significantly more flexibility in housing construction in the City.
- *This amendment is consistent with the following recommendations from Chapter 11 of the Growth Policy:*
  - *Investigate updating zoning to promote affordable or employee or workforce housing.*
  - *Investigate updating zoning to discourage food deserts.*
  - *Investigate updating zoning to include a neighborhood scale mixed use zoning district.*
  - *Update residential density requirements per Growth Policy recommendations.*

- *Investigate the reduction of parking space requirements to promote pedestrian friendly development and environmentally sensitive parking areas.*
- *The FLUM and ETJ FLUM have been included as Attachment II for reference.*

*(b) designed to:*

*(i) secure safety from fire and other dangers;*

Staff Comments:

- The proposed updates should have no effect on safety as all structures must continue to meet building and fire code.
- Planning Staff contacted Fire Chief Ken MacInnes to ensure that Livingston Fire Department (LFD) could serve a 60’ building utilizing current LFD equipment. The Fire Chief verified that LFD is able to fight fires based on the proposed building heights and setbacks (Attachment III).

*(ii) promote public health, public safety, and the general welfare; and*

Staff Comments:

- As access to housing is considered a general welfare issue, allowing for a more diverse range of housing should increase general welfare within the City.
- Cities that are more walkable are generally healthier, as these updates would be the first step towards creating a more walkable City, they should improve public health.
- No negative impacts to public health, safety, or welfare are expected with this update.

*(iii) facilitate the adequate provision of transportation, water, sewerage, schools, parks, and other public requirements.*

Staff Comments:

- Any increase in density creates pressure on public services. After the zoning is updated any amendments to the zoning map will need to be consistent with the City’s ability to provide services. The proposed updates in-and-of themselves do not create additional pressure on public services, but are anticipated to be implemented in a way that would. With a few exceptions (e.g. the 5<sup>th</sup> Street Crossing) the City has ample transportation, water, sewer, school, and parks capacity.
- One of the intents of the MU zoning is to increase the City’s walkability, potentially lowering the daily automobile trips undertaken by City residents.
- Higher density development generally has a lower per-capita impact on services than lower density development and single-family homes.

(2) *In the adoption of zoning regulations, the municipal governing body shall consider:*

*(a) reasonable provision of adequate light and air;*

Staff Comments:

- Minimized setbacks and increased building heights will create increased shadowing on neighboring properties. Separating districts that allow higher building heights from lower districts by roadways can mitigate this effect.
- No impact to the provision of air is expected.

*(b) the effect on motorized and nonmotorized transportation systems;*

Staff Comments:

- Any increase in population and density will impact transportation systems, generally Livingston has sufficient transportation capacity to handle a significantly increased load, with notable exceptions (e.g.: 5<sup>th</sup> Street Crossing).
- The proposed mixed use district allows for more walking and bicycling trips, potentially limiting the impacts of increased density on transportation systems.
- Based on ITE trip generation manuals, multi-family residential uses generate fewer automobile trips per dwelling unit than single-family dwelling units.
- Lowering parking standards does have the potential to increase on-street parking usage throughout the City.

*(c) promotion of compatible urban growth;*

Staff Comments:

- Increasing housing density and allowing mixed uses is consistent and compatible with a growing City which has strongly expressed a preference for infill and inward growth through the Growth Policy.
- The proposed uses in the MU district are compatible with residential uses and should provide a community benefit for those residences that are currently more distant from neighborhood level services.
- All residential districts in the City and the MU district continue to allow single-family homes, ensuring that existing homes and prevailing development patterns are allowed to continue, while providing for more housing type and density flexibility.

*(d) the character of the district and its peculiar suitability for particular uses;*

Staff Comments:

- No zoning map changes are proposed with this amendment. The R-III zone is proposed to remain completely residential in nature and the changes proposed allow for buildings to be five feet taller than currently allowed and minimize existing setbacks.
- The uses proposed to be allowed in the mixed use district are compatible with neighboring residential uses, and should enhance residential neighborhoods through the provision of services.

*(e) conserving the value of buildings and encouraging the most appropriate use of land throughout the jurisdictional area.*

Staff Comments:

- Increasing density is shown to increase the value of houses (see: Kulhmann, 2021, *Upzoning and Single-Family Housing Prices*).
- The 2021 Growth Policy recommends increased density, infill, and mixed uses, showing that the community has determined that these are the most appropriate uses of land within the City.

**Zoning Commission**

The Zoning Commission held two (2) meetings to discuss this item (Oct. 12, Nov. 9) several points of discussion and concerns were raised at those meetings:

- **That the City should be more flexible and open to no/low impact commercial and industrial uses in residential zones.** Significant discussion was held to ensure that under the new (not yet fully adopted) definitions of manufacturing would be allowed in the proposed MU zone. Staff explained that this update and the manufacturing definitions update were intentionally run concurrently to make this clear, but that they had become out-of-sequence due to the Zoning Commission holding a second hearing for this update. Staff stated that depending on the outcome of the first hearing of the Manufacturing and Use Table update (passed by the City Commission onto a public hearing by a vote of 5:0 at the November 9 Commission meeting) the new definitions of manufacturing would be added into this update to be consistent with what was originally shown in the aforementioned update, would be allowed in the MU zone. Staff also went through the existing home occupation regulations and what restrictions would be placed on commercial and manufacturing uses through those regulations. The Zoning Commission also voted unanimously (5:0) to recommend that artesian manufacturing be allowed in both the R-II and R-III zones. Staff has added this change to the draft ordinance provided to the Commission.
- **That the potential increase in density will cause a loss of green space and trees within the City.** As noted in the staff report, increases in density and higher intensity development could certainly lead to less private green space and removal of trees in the City. The purpose of the zoning update is

to allow flexibility for higher density on the historic 25-foot wide lots. As explained by Staff to the Zoning Commission, one of the overarching themes of the Growth Policy is to promote infill rather than outward growth. One of the “trade-offs” with encouraging infill and increased density is that private green spaces within the city such as yards may decrease to protect outlying open spaces and agricultural uses. This increases the reliance on public parks and open spaces and other public places such as boulevards to provide trees and green space. At this time these spaces are not lacking in Livingston. Staff also explained that the reasoning behind the minimal setbacks was to allow for maximum flexibility on the historic 25-foot wide City lots as the Growth Policy recommends maintaining historic development patterns. Additionally, there generally are not large areas of land in the developed portion of the City under single ownership, so property owners will generally have to work within relatively small parcel areas. Consistent with the Growth Policy the lack of setbacks also allows for flexibility in housing type as detached homes, rowhouses, and apartment buildings would all be allowed. Staff also expressed doubt that there would be a significant change in development patterns due to this zoning update as a zoning map amendment would need to occur to expand current R-III areas and to zone areas MU. Even if large areas of the City were zoned for higher density, based on historic evidence there would likely be little change in the historic development patterns. Evidence of this can be found in the residential areas around downtown which have remained significantly single-family housing despite being zoned CBD and having no setbacks, no height limits, and no density maximums. At this time, with current property values in Livingston, it is unlikely a viable single-family home would be scraped to be replaced by multi-family housing. The Zoning Commission did not recommend any changes to the proposed zoning update related to this topic.

- **Similarly, that increased density would increase stormwater runoff within the City.** As noted in the staff report, increases in density and associated parking generally correlate with an increase in impervious surfaces in the City, increasing both the amount and velocity of stormwater runoff. Staff discussed with the Zoning Commission that many of the stormwater runoff issues stem from the north-side of the railroad tracks though there are locations on the south-side that experience runoff and flooding issues during storm events, or specific conditions. While site plan and subdivision review require on-site management of stormwater, increasing impervious surfaces in the historic portions of the City will place increased pressure on the City’s stormwater system. It is important that stormwater issues are taken into account with future zoning map amendments and that the City continues to be proactive in addressing stormwater issues, and continues to explore the creation of a stormwater utility. As discussed above, staff also believes the increase in density will be very gradual and minimal impacts to the total percent of impervious surfaces within the City are expected in the near future. The Zoning

Commission did not recommend any changes to the proposed zoning update related to this topic.

- **What is the reasoning for the building heights?** As with setbacks building heights were set with the 25x140-foot lots in mind. With narrow lots units will need to be stacked vertically, higher building heights allow property owners to maximize density on the narrow City lots. Taller buildings with smaller footprints also have the potential to preserve additional open/green space on larger lots. The Zoning Commission did not recommend any changes to the proposed zoning update related to this topic.
- **That the description of the Mixed Use District should include small scale manufacturing.** As the intent of the district was to allow small scale and low impact manufacturing uses, this was an omission by Staff that was astutely noted by the Zoning Commission. The Zoning Commission voted unanimously (5:0) to have the description of Mixed Use read: *MU Mixed Use. A district intended to accommodate a mix of residential, neighborhood scale commercial services and offices, and small-scale manufacturing.*

The Zoning Commission voted unanimously (5:0) to recommend approval of the proposed zoning with the two changes noted above. The City Commission has been provided a draft ordinance which includes the changes recommended by the Zoning Commission and updated language from the Manufacturing and Use Table update which was unanimously moved to a public hearing at the November 16<sup>th</sup> City Commission meeting.

**Staff Recommendation**

The Zoning Coordinator believes that the new language listed above meets both the requirements of State Statute and the needs of the City of Livingston. Staff recommends that the Commission adopt the proposed zone text amendment with the changes recommended by the Zoning Commission.

**Attachments**

- Attachment I.....Draft Ordinance
- Attachment II.....FLUM and ETJ FLUM
- Attachment III.....Correspondence with Fire Chief Ken MacInnes

**ORDINANCE NO. 3023**

**AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF LIVINGSTON, MONTANA, AMENDING ARTICLE II, III, IV, AND V, CHAPTER 30 OF THE LIVINGSTON MUNICIPAL CODE ENTITLED ZONING.**

\* \* \* \* \*

**Preamble.**

The purpose of this Ordinance is to promote public health, safety and general welfare of the City by regulating the height, number of stories and size of buildings and other structures, the percentage of lot that may be occupied, the size of yards, courts and other open spaces, the density of population, and the location and use of buildings, structures, and land for trade, industry, residence or other purposes.

\*\*\*\*\*

**WHEREAS**, Section 30.71 of the City of Livingston Code of Ordinances authorizes the City Commission to amend the text of the officially adopted Zoning Ordinance;

**WHEREAS**, the amendments meet the criteria and guidelines for zoning regulations as required by Section 76-2-304 of Montana Code Annotated;

**WHEREAS**, the amendments meet the goals and objectives of the Growth Policy as adopted by the City of Livingston; and

**WHEREAS**, the City of Livingston Zoning Commission voted unanimously (5:0) to recommend approval of the amendments to the Zoning Ordinance to the City Commission;

**NOW, THEREFORE, BE IT ORDAINED** by the City Commission of the City of Livingston, Montana, as follows:

**SECTION 1**

That Chapter 30- Zoning Ordinance, Article II- Definitions, Article III- Zoning Districts, and IV- District Regulations, and V- Supplementary General Requirements be amended as follows with deletions struck-through and additions underlined as follows:

Article II. - Definitions

For the purpose of the ordinance, certain terms or words used herein are defined as follows:

The word "person" includes a firm, association, organization, partnership, trust, company or corporation as well as an individual; the present tense includes the future tense, the singular number includes the plural, and the plural number includes the singular; the word "shall" is mandatory, the word "may" is permissive; the words "used" or "occupied" include the words "intended," "designated," or "arranged to be used or occupied," and the word "lot" includes the words "plot" or "parcel."

"Accessory" means a use, a building or structure, part of a building or other structure, which is subordinate to, and the use of which is incidental to that of the main building or structure or the use on the



same lot, including a private garage. If an accessory building is attached to the main building by a common wall or roof such accessory building shall be considered a part of the main building.

"Adult book store" means a commercial establishment having a substantial portion of its stock in trade consisting of books, magazines, photographs, films, DVD and videos which emphasize, depict or relate to nudity or sexually explicit material and whose clientele must be of at least eighteen (18) years of age.

"Adult movie theater" means a commercial establishment which presents or shows XXX-rated movies, DVDs or videos on a screen or television.

Alley: See Street.

"Alteration" means a change or rearrangement of the structural parts of existing facilities, a reduction in the size of the structure, or an enlargement by extending the sides or increasing the height or depth, or the moving from one location to another.

"Bed and breakfast" means a commercial business operated in a house which is used partially or primarily for providing overnight accommodations to the public even though the owner may live on the premises. The accommodations for a bed and breakfast shall have no more than five (5) guest rooms. Breakfast is the only meal served on the premises, is included in the charge for the room, and there is no other food or beverage served upon the premises.

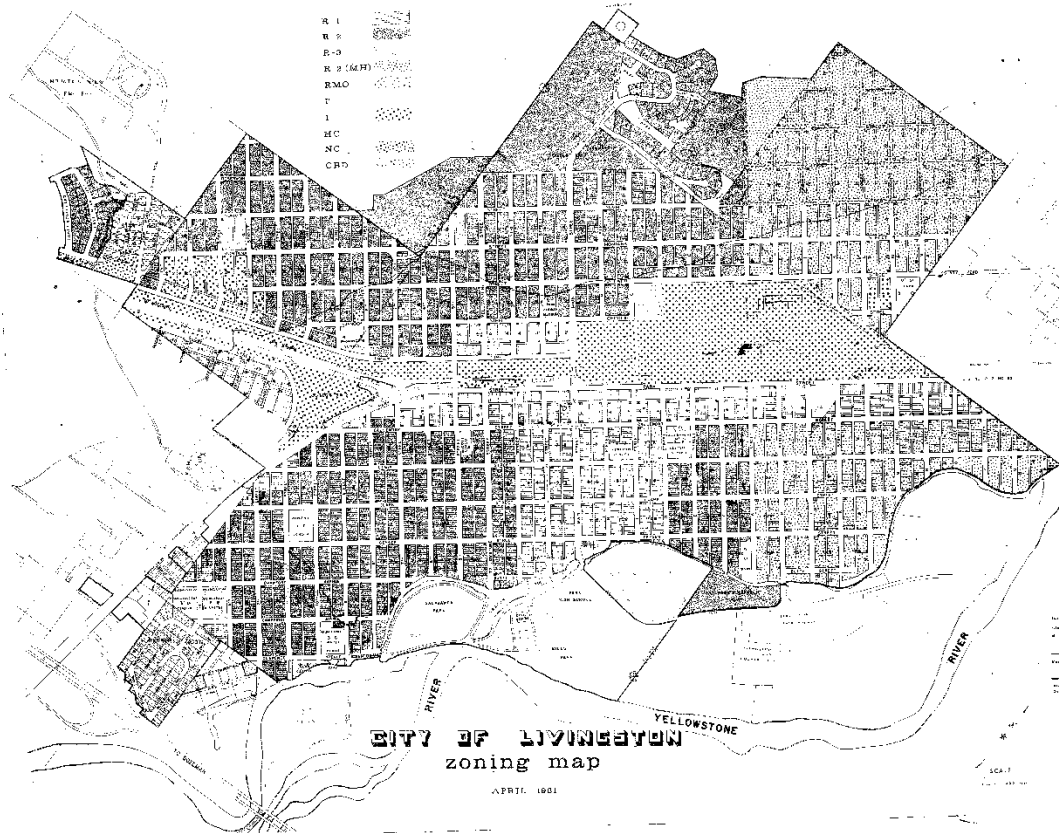
"Board" means the Board of Adjustment of the City of Livingston.

"Boarding house" means a building, other than a hotel or club, where meals are regularly served for compensation to more than six (6) persons who are not members of the family there residing.

"Building" means a structure, of more or less permanent construction, having a roof and intended to be used for sheltering people, animals, personal property or business activity.

"Building height" means height of building is the vertical distance from the "grade" to the highest point of the coping of a flat roof or the deck line of a mansard roof or to the average height of the highest gable of a pitched or hip roof.

"Building official" means the City Building Inspector of the City of Livingston or his designated representative.



"Business and professional offices" means a structure used primarily for housing the offices of a physician, dentist, architect, engineer, attorney, musician, artist or similar professional person.

"Cidery" means a use which produces cider for sale or consumption, licensed in accordance with MCA § 16-4-107.

"Clinic" means a building designed and used for the medical, dental, and surgical diagnosis and treatment of patients under the care of doctors and nurses, but where no surgery other than minor emergency care is performed.

"Drive-in restaurant" means a eating or drinking establishment where a sale is made without the customer being required to leave their vehicle.

Dwelling (types of):

- a. "Dwelling, one (1) family" means a building designed for occupancy by one (1) family and containing one (1) dwelling unit.
- b. "Dwelling, two (2) family (duplex)" means a building designed for occupancy by two (2) families living independently of each other, and containing two (2) dwelling units.
- c. "Dwelling, multiple" means a building designed primarily for occupancy by three (3) or more families living independent of each other, and containing three (3) or more dwelling units.
- d. "Dwelling, accessory" means one (1) independent dwelling unit which is smaller in area and subordinate in use to the principal one (1) family or two (2) family dwelling, or townhouse, on the same lot, whether attached or detached.

"Dwelling unit" means one (1) or more rooms designed for or occupied by one (1) family for living or sleeping purposes or for use solely by one (1) family.

All rooms comprising a dwelling unit shall have access through an interior door to other parts of the dwelling unit. An efficiency apartment constitutes a dwelling unit within the meaning of this ordinance codified in this Chapter.

"Eating and Drinking Establishment" means a building used for the provision of food and/or beverages for on- or off-premises consumption.

"Exotic entertainment" means the commercial showing or display of a living person; however, total nudity is prohibited.

"Family" means one (1) or more persons related by blood, adoption, or marriage, or not more than three (3) unrelated persons living, sleeping and usually eating on the premises as a single housekeeping unit.

"Fence" means a barrier composed of posts connected by boards, rails, panels, or wire for the purpose of enclosing space for separating parcels of land. It may include a masonry wall.

"Grade" means the lowest point of elevation of the finished surface of the ground, paving or sidewalk within the area between the building and the property line or, when the property line is more than five (5) feet from the building, between the building and a line five (5) feet from the building.

"Gross Floor Area" means the area of each floor within the external walls, not including the thickness of the external walls.

"Health and exercise establishment" means an establishment designed and equipped for the conduct of sports, exercise activities and other customary and usual recreational activities. Permitted accessory uses include child care, sun tanning booths, massage, health and nutrition counseling services, retail sales of sporting goods and restaurant services.

"Health and exercise establishment" means an establishment designed and equipped for the conduct of sports, exercise activities and other customary and usual recreational activities. Permitted accessory uses include child care, sun tanning booths, massage, health and nutrition counseling services, retail sales of sporting goods and restaurant services.

"Hotel" means a building in which lodging is provided with or without meals, and open to transient guests.

Livestock and Fowl. "Livestock" shall include all animals of the equine, bovine and swine class, including goats, sheep, mules, horses, hogs, cattle and other grazing animals. "Fowl" includes chickens, geese, ducks, turkeys, peacocks and other poultry.

Lot. For the purpose of this ordinance, a "lot" is a parcel of land of at least sufficient size to meet minimum zoning requirements for use, coverage, and area, and to provide such setbacks and other open spaces as are herein required. Such lot shall have frontage on a public street, or on an approved private street, and may consist of:

- a. A single lot of record.
- b. A portion of a lot of record.
- c. A combination of complete lots of record, of complete lots of record and portions of lots of record, or of portions of lots of record.
- d. A parcel of land described by metes and bounds; provided that in no case of division or combination shall any residual lot or parcel be created which does not meet the requirements of this Chapter.

"Lot coverage" means that portion of any lot upon which a structure, as herein defined, is located.

"Manufacturing"

1. "Artisan" means on-site production of goods by hand manufacturing, involving the use of hand tools and small-scale, light mechanical equipment in a completely enclosed building with no outdoor operations or storage, and occupying no more than 3,500 square feet of gross floor area. Typical uses include woodworking and cabinet shops, ceramic studios, jewelry manufacturing, food manufacturing, and similar types of arts and crafts or very small-scale manufacturing uses that have no negative external impacts on surrounding properties.
2. "Limited" means manufacturing of finished parts or products, primarily from previously prepared materials. Typical uses include: catering establishments, printing and related support activities; machinery manufacturing; food manufacturing; computer and electronic product manufacturing/assembly; electrical equipment, appliance, component manufacturing/assembly; furniture and related product manufacturing/assembly; and other manufacturing and production establishments that typically have very few, if any, negative external impacts on surrounding properties. Also includes "artisan manufacturing/production" type uses that do not comply with the enclosed building, floor area and/or outside operations/storage criteria that apply to artisan manufacturing/production uses.
3. "General" means:
  - a. Manufacturing of finished or unfinished products, primarily from extracted or raw materials, or recycled or secondary materials, or bulk storage and handling of such products and materials. Typical uses include: textile mills; textile product mills; apparel manufacturing; leather and allied product manufacturing; wood product manufacturing; paper manufacturing; chemical manufacturing; plastics and rubber products manufacturing; nonmetallic mineral product manufacturing; transportation equipment manufacturing; primary metal manufacturing; and fabricated metal product manufacturing. Also includes medical, scientific or technology-related research establishments that produce odors, dust, noise, vibration or other external impacts that are detectable beyond the property lines of the subject property.
  - b. Industrial service firms engaged in the repair or servicing of industrial or commercial machinery, equipment, products or by-products. Typical uses include: welding shops; machine shops; industrial tool repair; fuel oil distributors; solid fuel yards; laundry, dry-cleaning and carpet cleaning plants; and photofinishing laboratories. Excludes uses classified as "repair or laundry services."
4. "Intensive" means manufacturing of acetylene, cement, lime, gypsum or Plaster-of-Paris, chlorine, corrosive acid or fertilizer, insecticides, disinfectants, poisons, explosives, paint, lacquer, varnish, petroleum products, coal products, plastic and synthetic resins and radioactive materials. Also includes smelting, animal slaughtering and oil refining.

"Manufactured housing" means a single-family dwelling, built offsite in a factory on or after January 1, 1990, that is placed on a permanent foundation, is at least one thousand (1,000) square feet in size, has a pitched roof and siding and roofing materials that are customarily, as defined by local regulations, used on site-built homes, and is in compliance with applicable prevailing standards of the United States Department of Housing and Urban Development at the time of its production. A manufactured home does not include a mobile home.

"Material" means a book, magazine, newspaper, pamphlet, poster, print, picture, figure, image, description, motion picture film, record, recording tape, DVD, or videotape (except a motion picture, DVD or videotape rated G, PG, PG-13 or R by the motion picture association of America).

"Marijuana production facility" means an establishment where marijuana or marijuana products are grown, cultivated, manufactured or processed.

"Microbrewery/Microdistillery" means a brewery that has an annual nation-wide production of not less than 100 barrels or more than 10,000 barrels or a distillery that produces 25,000 proof gallons or less of liquor annually in accordance with MCA § 16-4-310 through 16-4-312.

Mobile Home. "Mobile home" means a trailer or semitrailer which is designed, constructed and equipped as a dwelling place, living abode, or sleeping place and is equipped as a dwelling place, living

abode, or sleeping place and is equipped for movement on streets or highways and exceeds twenty-five (25) feet in length exclusive of trailer hitch.

"Mobile home park" means any lot, tract or parcel of land used, maintained or intended to be used, leased or rented for occupancy by two (2) or more mobile homes. This definition shall not include trailer sales lots on which unoccupied mobile homes are parked for the purpose of inspection and sales.

"Motel" means a group of attached or detached buildings containing individual sleeping units where a majority of such units open individually and directly to the outside, or to a common corridor and where a garage is attached to or a parking space is conveniently located at each unit, all for the temporary use by automobile tourist or transient, and such word shall include tourist courts, motor courts, automobile courts, and motor lodges.

"Personal care center" means a facility which provides services and care to residents needing some assistance in performing the activities of daily living. Includes assisted living facilities and nursing homes.

"Planning board" means the Livingston City Planning Board.

"Public recreation facility" means a facility which is available for use by the public for recreational or civic purposes. A fee may be charged, but the facility may not be owned and/or operated for profit. Uses which are covered by this definition shall include, but are not limited to, a Civic Center, swimming pool, fishing access, and park.

"Retail" means the rental or sale of tangible personal property. Includes alcohol and marijuana sales.

"Retail, large-scale" means the rental or sale of tangible personal property where the total area utilized by a single tenant occupies 20,000 square feet or more of gross floor area or outdoor space, exclusive of parking.

"Right-of-way" means a strip of land dedicated or acquired for use as a public way.

"School, elementary, junior or senior high" means an institution of learning, either public, parochial or private, which offers instruction in the several branches of learning and study required to be taught in the schools by the Montana State Board of Education.

"School, commercial" means a building where instruction is given to pupils and operated as a commercial enterprise as distinguished from schools endowed and/or supported by taxation and not providing instruction for trades.

"School, trade" means a building where primary instruction is given to students in industrial crafts such as auto mechanics, welding and carpentry.

"Setback" means the distance from the corresponding lot line, as defined herein, to the nearest part of the applicable building, structure, or sign, measured perpendicularly to the lot line. A required setback refers to a space on a lot which is open, unoccupied, and unobstructed by any structure or portion of a structure; provided, however, that allowed encroachments as listed in Section 30.42, fences, walks, poles, small accessory use structures as defined herein, posts, other customary yard accessories, sidewalks, terraces, and swimming pools may be permitted in any setback subject to height limitations and requirements limiting obstruction of visibility in Section 30.52 of Article V.

"Sexually oriented business" means a commercial establishment which operates as an adult book store, adult theater, or features, allows, employs, promotes or sponsors exotic entertainment.

"Special exceptions" means a special exception to the terms of this ordinance to permit uses other than those specifically permitted in each district in appropriate cases and subject to appropriate conditions.

"Story" means that portion of a building included between the upper surface of any floor and the upper surface of the floor next above, except that the topmost story shall be that portion of a building included between the upper surface of the topmost floor and the ceiling or roof above. If the finished floor level directly above a basement cellar or unused under-floor space is more than six (6) feet above grade as defined herein for more than fifty (50) percent of the total perimeter, or is more than twelve (12) feet above grade as defined herein at any point, such basement, cellar or unused under-floor space shall be considered as a story.

Street:

- a. "Street" is a public way for vehicular traffic, whether designated as a street, highway, thoroughfare, parkway, throughway, road, avenue, boulevard, land, place, or otherwise designated which has been dedicated to or acquired for public use and extends the full width between right-of-way lines, or any dedicated public way as recorded by the County Clerk and Recorder whenever any portion is open to vehicular traffic.
- b. "Alley" is a minor way which is used primarily for vehicular service access to the back or the side of properties otherwise abutting on a street.
- c. "Arterial street" is a fast or heavy traffic street used primarily as a traffic artery for intercommunication among large areas.
- d. "Local street" is a street used primarily for access to the abutting properties.
- e. "Collector street" is a street which carries traffic from local streets to arterial streets, including the principal entrance streets of a residential development and streets for circulation within such a development.

"Street, front" means a street abutting the predominantly narrow sides of the lot within a block. This is the street that homes within a block shall face and shall be the street that addresses are assigned to.

"Street, side" means a street paralleling or nearly paralleling the predominantly long sides of the lots within a block and intersecting at right angles or nearly right angles the front street.

"Structure" means a building or anything constructed in the ground or anything erected which requires location on the ground or water, or is attached to something having location on or in the ground, but not including fences six (6) feet or less in height, paved areas, or small accessory use structures such as storage sheds, which would not require a building permit to be erected under any building code adopted by the City of Livingston, however, in no case will such accessory building be allowed to violate the line of sight restrictions for street and alley or private drive approaches as specified in Section 30.52(B) of this code, or the height limitations of the applicable zoning district.

"Townhouses" means two (2) or more self-contained dwelling units situated on their own lots and having one (1) or more common wall(s) where no side setback exists.

"Trailer" or "mobile homes" means a factory-assembled structure, equipped with the necessary service connections and constructed to be readily moveable as a unit or units on its own chassis and designed to be used as a dwelling unit.

"Tree, deciduous" means any variety of tree which loses its leaves at the end of the growing season.

"Tree, evergreen" means any variety of tree which does not lose its leaves at the end of the growing season.

"Tree, ornamental" means any variety of tree which is not expected, at maturity, to reach a height of fifteen (15) or more feet nor be a substantial provider of shade.

"Tree, shade" means any variety of tree which is expected, at maturity, to be in excess of twenty-five (25) feet in height and sufficiently full in form to provide substantial shading effects.

"Variance" means an adjustment in the application of the specific regulations of this Chapter pursuant to Section 30.74.

"Winery" means a use which produces wine, licensed in accordance with MCA § 16-4-107.

"XXX-rated movies and sexually explicit materials" are those materials which depict or show human genitalia in a state of sexual stimulation or arousal, acts of sexual intercourse, masturbation, cunnilingus, fellatio, anal intercourse or bestiality.

"Zoning Coordinator" means the planner for the Livingston City-County Planning Board, or such other official as the City Commission, by motion, may designate.

(Ord. 1798, 12/19/94; Ord. 1810, 7/3/95; Ord. 1868, 2/2/98; Ord. 1894 § 1, 3/6/2000; Ord. 1949, 10/18/04; Ord. No. 2011, § 1, 4/6/09; Ord. No. 2022, § 1, 9/7/10)

Article III. - Zoning Districts

Sec. 30.30. - Zoning districts.

To carry out the provisions of this Chapter, the City is divided into the following zoning districts in which the erection, construction, alteration, reconstruction, repair or use of buildings, structures and land shall be regulated and restricted. The regulation in each district shall be uniform throughout each district but may differ from those in other districts.

DISTRICT	DESIGNATION
Low Density Residential	R-I
Medium Density Residential	R-II
Medium Density Residential: Mobile Home	R-II (MH)
High Density Residential	R-III
Mobile Home Residential	RMO
Public	P
Industrial	I
Light Industrial	LI
Highway Commercial	H-C-
<u>Mixed Use</u>	<u>MU</u>
Neighborhood Commercial	N-C-
Central Business District	C-B-D-
Preservation Zoning District	PZD

R-I Low Density. A single-family residence district with a large plat area required and including customary residential accessory uses.

R-II Medium Density. Primarily a single-family residence district. Duplexes and two (2) family dwellings may also be accommodated on lots of adequate plat sizes.

R-II Medium Density: Mobile Home. A district primarily intended for single and two (2) family dwellings which also allows for the placement of mobile homes.

R-III High Density Residential. A residential classification intended to provide adequate sites for multifamily developments, including condominiums and townhouses.

RMO Residential Mobile Home. A district permitting mobile home development.

P Public. The public zone is intended to reserve land exclusively for public and semi-public uses in order to preserve and provide adequate land for a variety of community facilities which serve the public health, safety and general welfare.

I Industrial. A district intended to accommodate a variety of businesses, warehousing, transportation terminals and light and heavy industries.

LI Light Industrial. A district intended to accommodate all types of light industry, including those defined as light manufacturing as well as business and professional offices.

H-C- Highway Commercial. A district intended to provide areas for residential structures, commercial and service enterprises which serve the needs of the tourist, traveler, recreationalist or the general traveling public. Areas designated as Highway Commercial should be located in the vicinity of freeway interchanges, intersections on limited access highways, or adjacent to primary and secondary highways.

MU Mixed Use. A district intended to accommodate a mix of residential, neighborhood scale commercial services and offices, and small-scale manufacturing.

N-C- Neighborhood Commercial. The Neighborhood Commercial classification is intended to primarily provide for community retail services, office facilities or convenience retail development.

C-B-D- Central Business District. The Central Business District is intended to accommodate stores, hotels, government and cultural centers, professional offices, service establishments and all manner of housing with an emphasis on high density apartment housing. In order to protect the public interest and welfare and to facilitate an attractive, efficient and prosperous C.B.D., the emphasis is on large scale, dense buildings.

PZD. The Preservation Zoning District is designed to supplement land uses and development standards by recognizing the unique characteristics of an existing structure(s) which may be important to the community to preserve from either a historical or architectural design perspective or by recognizing the unique characteristics of a specific piece of property due to natural features, including topographic features, watercourses, woodlands and wildlife habitats. It is the intent that the uses to be allowed are an inducement to the preservation of the historic or architectural design of the building(s) or the natural features, and shall not be construed as creating a benefit for the owner of the property to the detriment of other property owners surrounding the Preservation Zoning District, i.e., this is not to be construed as creating special legislation for the benefit of the Preservation Zoning District property owner(s), but rather a method for the preservation of historic or architectural designs or natural features important to the community.

In the case of a use not specifically mentioned in the list of uses in Article IV of this Chapter, the decision regarding whether the proposed use of a structure is allowable in a specific zone shall be made by the Zoning Coordinator, such decisions shall be based upon the most compatible uses contained in Article IV of this Chapter.

(Ord. 1949, 10/18/04; Ord. 1954, 5/16/05; Ord. 1977, 9/18/06; Ord. 2000, 4/7/08)

Article IV. - District Regulations

Sec. 30.40. - List of uses.

Table 30.40 designates a list of uses permitted within a zoning district. Designated uses shall be permitted only in the zones indicated.

**Table 30.40**



**List of Uses**

	A = Acceptable S = Special Exception Permit Required N = Not Accepted												
	R-I	R-II	RII-MH	R-III	RMO	NC	<u>MU</u>	CBD <sub>1</sub>	HC	LI	I	P	
One (1) Family Dwellings*	A	A	A	A	A	N	<u>A</u>	A	A	N	N	N	
Two (2) Family Dwellings	N	A	A	A	N	N	<u>A</u>	A	A	N	N	N	
Multifamily Dwellings	N	N	N	A	N	N	<u>A</u>	A	A	N	N	N	
Accessory Dwellings	A	A	A	A	A	N	<u>A</u>	N	A	N	N	N	
Townhouses	N	A	A	A	N	N	<u>A</u>	A	A	N	N	N	
Accessory Buildings	A	A	A	A	A	A	<u>A</u>	A	A	A	A	A	
Mobile Homes	N	N	A	N	A	N	<u>N</u>	N	N	N	N	N	
Churches	S	S	S	A	N	A	<u>S</u>	N	A	N	N	N	
Schools, Public and Commercial	A	A	A	A	A	A	<u>S</u>	N	S	N	N	A	
Schools, Trade	N	N	N	N	N	S	<u>S</u>	A	A	A	A	N	
Hospitals	N	N	N	A	N	S	<u>S</u>	N	S	A	N	S	
Clinics	N	N	N	A	N	A	<u>A</u>	A	A	A	<u>S</u>	N	
Adult Foster Care Center <sup>2</sup>	N	A	A	A	N	N	<u>A</u>	A	A	A	N	N	
Personal Care Center	N	A	A	A	N	A	<u>A</u>	A	A	N	N	N	
Child Care Center	A	A	A	A	A	A	<u>A</u>	A	A	A	N	N	
Veterinarian Clinics	N	N	N	N	N	N	<u>A</u>	N	A	A	A	N	
Kennels and Catterys	N	N	N	N	N	N	<u>N</u>	N	A	A	A	N	
Self-Service Laundry	N	N	N	N	A	A	<u>A</u>	A	A	A	N	N	

Bed and Breakfasts	A	A	N	A	N	A	<u>A</u>	A	A	N	N	N
Motels/Hotels	N	N	N	N	N	N	<u>N</u>	A	A	A	N	N
Travel Trailer Parks	N	N	N	N	N	N	<u>N</u>	N	A	N	N	N
Business and Professional Offices	N	N	N	S	N	A	<u>A</u>	A	A	A	A	S
Retail	N	N	N	N	N	A	<u>A</u>	A	A	A	S	N
Large-scale Retail	N	N	N	N	N	N	<u>N</u>	S	S	S	S	N
Barber Shop and Beauty Parlors	N	N	N	N	N	A	<u>A</u>	A	A	A	S	N
Eating and Drinking Establishments	N	N	N	N	N	A	<u>A</u>	A	A	A	A	N
Drive-In Restaurants	N	N	N	N	N	N	<u>N</u>	N	A	A	A	N
Banks	N	N	N	N	N	A	<u>A</u>	A	A	A	A	N
Mortuary	N	N	N	N	N	S	<u>S</u>	A	A	A	A	N
Wholesale Businesses	N	N	N	N	N	S	<u>N</u>	A	A	A	A	N
Commercial Greenhouses	N	N	N	N	N	A	<u>S</u>	N	A	A	A	N
Gasoline Service Stations	N	N	N	N	N	N	<u>N</u>	N	A	N	A	N
Auto Repair Garage	N	N	N	N	N	N	<u>N</u>	S	A	N	A	N
Automobile Dealerships	N	N	N	N	N	N	<u>N</u>	N	A	A	A	N
Auto Salvage and Storage	N	N	N	N	N	N	<u>N</u>	N	S	N	A	N
Warehouse and Enclosed Storage	N	N	N	N	N	N	<u>N</u>	N	A	A	A	S
Machine Shop	N	N	N	N	N	N	<u>N</u>	N	A	S	A	N
Artisan Manufacturing	N	N	<u>A</u>	<u>A</u>	N	A	<u>A</u>	A	A	A	N	
Limited Manufacturing	N	N	N	N	N	S	<u>A</u>	A	A	A	N	

General Manufacturing	N	N	N	N	N	N	<u>N</u>	N	A	A	N	
Intensive Manufacturing	N	N	N	N	N	N	<u>N</u>	N	N	A	N	
Cidery	N	N	N	N	N	A	<u>A</u>	A	A	A	N	
Microbrewery/Microdistillery	N	N	N	N	N	A	<u>A</u>	A	A	A	N	
Winery	N	N	N	N	N	A	<u>A</u>	A	A	A	N	
Lumberyards	N	N	N	N	N	N	<u>N</u>	N	A	A	A	N
Transportation Terminals	N	N	N	N	N	N	<u>N</u>	A	A	A	N	N
Utility Substations	S	S	S	S	S	S	<u>S</u>	S	S	S	S	S
Armory	N	N	N	N	N	N	<u>N</u>	N	N	N	N	A
Cemetery	N	N	N	N	N	N	<u>N</u>	N	N	N	N	A
Government Offices	N	N	N	N	N	A	<u>A</u>	A	A	N	N	A
Public Recreation Facility	A	A	A	A	N	S	<u>N</u>	A	A	A	S	A
Health and Exercise Establishment	N	N	N	N	N	A	<u>A</u>	A	A	A	S	S
Marijuana Production Facility	N	N	N	N	N	N	<u>N</u>	N	N	A	A	N

1. C.B.D.—Any number of apartment units may be established in an existing commercial building. No new residential structures may be built unless they meet the definition of "High Density Residential."

2. NC-A single residential unit may be established within a commercial building to allow living space for a business owner.

3. Adult Foster Care Center.
- a. No more than four (4) residents;
  - b. Staff member must be on board twenty-four (24) hours a day.

\* This includes manufactured homes as defined by Ordinance 1813.

(Ord. 1506, 11/16/82; Ord. 1516, 8/2/83; Ord. 1517, 10/18/83; Ord. 1529, 7/16/84; Ord. 1538, 11/20/85; Ord. 1544, 2/4/86; Ord. 1556, 9/16/86; Ord. 1799, 12/19/94; Ord. 1810, 7/3/95; Ord. 1813, 8/21/95; Ord. 1891, 9/7/99; Ord. 1949, 10/18/04; Ord. 1977, 9/18/06; Ord. 2000, 4/7/08; Ord. No. 2022, § 2(Exh. A), 9/7/10; Ord. No. 2029, § 1(Exh. A), 4/19/11; Ord. No. [2046](#), § 1(Exh. A), 9/17/13)

Sec. 30.41. - Residential density requirements.

Residential density requirements are set out in Table 30.41.

Table 30.41							
Residential Density Requirements							
Zoning Classification District							
	Low Density (R-I)	Med. Density (R-II)	High Density (R-III)	<u>Mixed Use</u> (MU)	Mobile Homes (A) (RMO)	Public (P)	Med. Density R-II(MH)
<u>Min. Lot Area per Dwelling Unit in Square Feet<sup>1</sup></u>							
<u>One Unit Min. Lot Area per Dwelling Unit in Sq. Ft.</u>	<del>9,600</del> <u>7,000</u>	3,500	<del>3,500</del> <u>1,150</u>	<u>875</u>	6,000		3,500
<u>Two Units</u>	<u>N/A</u>	<u>7,000</u>	<u>6,000</u>		<u>12,000</u>		<u>7,000</u>
<u>Three Units</u>	<u>N/A</u>	<u>N/A</u>	<u>7,500</u>		<u>18,000</u>		<u>N/A</u>
<u>Four Units</u>	<u>N/A</u>	<u>N/A</u>	<u>9,000</u>		<u>24,000</u>	N/A	<u>N/A</u>
<u>Five Units</u>	<u>N/A</u>	<u>N/A</u>	<u>10,500</u>		<u>6,000 ft.<sup>2</sup></u>		<u>N/A</u>
<u>Six Units</u>	<u>N/A</u>	<u>N/A</u>	<u>12,000</u> <u>1,500 ft.<sup>2</sup></u> <u>for each</u> <u>add. unit</u>		<u>for ea.</u> <u>add. unit</u>		<u>N/A</u>
<u>Min. Setback Requirements</u>							
<u>Front Street</u>	<u>25'</u>	<u>25'</u>	<u>5</u> <del>20</del> <u>'</u>	<u>0</u>	<u>20'</u>	<u>20'</u>	<u>25'</u>
<u>Side</u>	<u>15'</u>	<u>5' or B) or C)</u>	<u>05' or B) or C)</u>	<u>0 or C)</u>	<u>10' or C)</u>	<u>5' or C)</u>	<u>5' or B) or C)</u>
<u>Rear</u>	<u>5'</u>	<u>5'</u>	<u>05'</u>	<u>0</u>	<u>5'</u>	<u>15'</u>	<u>15'</u>
<u>Side Street</u>	<u>15'</u>	<u>10'</u>	<u>10'</u>	<u>0</u>	<u>10'</u>	<u>10'</u>	<u>10'</u>

Max. Height for all Bldgs.	27'	27'	450'	60'	15'	27'	27'
Off-Street Parking Requirements	Refer to Article V Sec. 30.51.2 per one (1) family dwelling 1 per accessory dwelling	Refer to Article V Sec. 30.51.2 per dwelling unit in one (1) family and two (2) family dwellings 1 per accessory dwelling	Refer to Article V Sec. 30.51.2 per dwelling unit for first 6 units in one (1) family, two (2) family, and multifamily dwellings and then 1.5 for each additional unit 1 per accessory dwelling	Refer to Article V Sec. 30.51.	Refer to Article V Sec. 30.51.2 per dwelling unit for first 6 units in one (1) family, two (2) family, and multifamily dwellings and then 1.5 for each additional unit 1 per accessory dwelling	Refer to Article V Sec. 30.51	Refer to Article V Sec. 30.51.2 per dwelling unit in one (1) family and two (2) family dwellings 1 per accessory dwelling

1. In all residential zoning districts in which accessory dwellings are permitted the number of accessory dwellings allowed is equivalent to the number of dwelling units allowed on the lot as show in Table 30.41 above. The total number of dwelling units allowed on any lot is the allowed density of the lot in Table 30.41 above plus the equivalent number of accessory dwellings. E.g.: a 7,000 square foot lot in the R-II zoning district allows two (2) dwelling units *and* two (2) accessory dwellings.

A) Applicable to Mobile Home Subdivisions only.

B) Side setback not required for approved townhouse development.

C) Any side setback that is directly adjacent to, and generally in line with, an adjoining rear setback within the same Zoning Classification District shall have the same setback as the adjoining rear setback.

(Ord. 1728, 12/7/92; Ord. 1798, 12/19/94; Ord. 1861, 6/16/97)

Sec. 30.42. - Commercial density requirements.

Commercial density requirements are set out in Table 30.42.

Table 30.42
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Commercial Density Requirements					
Zoning Classification District					
	Neighborhood Commercial	Highway Commercial	Industrial	Light Industrial	Central Business District
Min. Lot Requirements in Square Feet	N/A	<del>36,500</del>	6,000	6,000	N/A
Minimum Setback Requirements					
Front Street	20'	<del>20'</del>	20'	0' with boulevard	N/A
				10' without boulevard	
Side	0' or A)	0' or A)	0' or A)	10' or A)	N/A
Side Street	10'	<del>10'</del>	10'	10'	N/A
Rear	0'	0'	0'	20'	N/A
Maximum Height for all Buildings	27'	<del>6045'</del>	N/A	33'	N/A
Parking Requirements	Refer to Article V Sec. 30.51	Refer to Article V Sec. 30.51	Refer to Article V Sec. 30.51	Refer to Article V Sec. 30.51	Refer to Article V Sec. 30.51
Loading Space Required	Refer to Article V Sec. 30.51	Refer to Article V Sec. 30.51	Refer to Article V Sec. 30.51	Refer to Article V Sec. 30.51	Refer to Article V Sec. 30.51

A) Any side setback that is directly adjacent to, and generally in line with, an adjoining rear setback within the same Zoning Classification District shall have the same setback as the adjoining rear setback.

(Ord. 1949, 10/18/04)

30.42. – Allowable Encroachments into Setbacks.

- A. Entranceway awnings and roof eaves may extend up to 18 inches into any setback. The maximum height for an entranceway awning that encroaches into the setback shall be 12 feet.

- B. Entranceway steps and ramps may extend up to five (5) feet into the front street or side street setback. Entranceway steps and ramps that encroach into the setback may only access the ground floor of the attached building.
- C. Ground floor covered or uncovered porches may extend up to five (5) feet into the front street or side street setback. The deck of any first floor porch that extends into the setback shall be no higher than the ground floor level of the attached building. The maximum height for the roof of any ground floor covered porch that encroaches into the setback shall be 12 feet.
- D. Window-wells and below-grade stairwells may project 36 inches into any setback. Window-well projecting beyond 18 inches shall be covered in such a way that is consistent with adopted building codes and such that an individual is prevented from falling into the window-well.

Sec. 30.43 – Accessory dwellings.

- A. Accessory dwellings are subject to all applicable regulations listed in this ordinance, including but not limited to: setbacks, maximum building heights, parking, and building design standards.
- B. Detached accessory dwellings shall be located to the rear of the primary dwelling on the property.
- C. Accessory dwellings shall not exceed eight hundred (800) square feet of gross floor area. Accessory dwellings must be smaller in gross floor area than the primary dwelling on the property. If an accessory dwelling is attached to another building only the gross floor area of the accessory dwelling shall be calculated towards the maximum gross floor area. Accessory dwellings attached to existing, primary dwelling units are not subject to the gross floor area limitations, but must be wholly contained within the existing building. Any attached accessory dwelling that increases or modifies the footprint or profile of the primary dwelling unit in any way, whether above or below ground, shall not exceed the above listed maximum gross floor area for an accessory dwelling.
- D. All detached accessory dwellings shall maintain a (6) six-foot separation, measured from the external walls of the dwelling unit to all other buildings on site.
- E. Accessory dwellings shall be on the same lot as the primary dwelling.
- F. Accessory dwellings shall not be subdivided or sold separately from the primary dwelling on the lot. If an accessory dwelling is subdivided from the primary dwelling unit, the accessory dwelling is no longer an accessory dwelling and must meet all density requirements listed in Table [30.41](#). Prior to use of the accessory dwelling, the property owner must record a deed restriction provided by the City Attorney's Office stating that the accessory dwelling shall not be sold separately from the primary dwelling, and provide a copy of the recorded deed restriction to the Department of Building and Planning prior to the issuance of a Certificate of Occupancy.
- G. Accessory Dwellings are encouraged to be combined with other buildings to preserve open space on the lot.

Sec. 30.44.. - Bed and breakfasts.

- A. "Bed and breakfast" means a commercial business operated in a house which is used partially or primarily for providing overnight accommodations to the public.
- B. The goal of this section is to establish the allowable locations and operations of bed and breakfast facilities.
- C. A bed and breakfast shall be allowed in the following zoning districts: Low Density (R-I), Medium Density Residential (R-II), High Density Residential (R-III), Neighborhood Commercial (N.C.), Highway Commercial (H.C.), and the Central Business District (C.B.D.).

- D. Reserved.
- E. The accommodations for a bed and breakfast shall have no more than five (5) guest rooms. Breakfast shall be the only meal served on the premises, and is included in the charge for the room. No other food or beverage served upon the premises.
- F. Off-street parking shall be provided by all bed and breakfast facilities. There shall be two (2) off-street parking spaces, plus one (1) for each guest room. Off-street parking shall be required to be used by guests.
- G. No bed and breakfast shall be located on a lot closer than two hundred (200) feet in a straight line distance from any other lot containing a bed and breakfast. The owner shall live on the premises.
- H. Signage shall be limited to that allowed for home occupations (twelve (12) inches by twenty-four (24) inches non-illuminated, flush mounted).
- I. Rates shall be charged for single-night occupancy only, weekly or monthly rates will not be allowed.
- J. A bed and breakfast already in existence at the time of this section's effective date shall have ninety (90) days to conform with the provisions of this section except existing establishments shall be grandfathered as to the requirements of subsection (G) of this section.
- K. Any property receiving a special exception for a bed and breakfast shall have ninety (90) days from the date of the final City Commission action to meet any specified conditions and obtain a City business license. If a City business license is not obtained in that time period, the special exception shall be automatically rescinded as of that date. If a license for a bed and breakfast is not renewed within ninety (90) days after January 1 of any calendar year, the special exception for that bed and breakfast shall be automatically rescinded.
- L. Any application for a bed and breakfast shall be accompanied by a detailed plan, drawn to scale, showing all aspects of the physical layout for the property, including the off-street parking provisions.
- M. The table of uses (Table 30.40) is amended to comply with subsection (C) of this section.

(Ord. 1702, 7/20/92; Ord. 1868, 2/2/98; Ord. 1894, 3/6/2000; Ord. No. 2029, § 2, 4/19/11)

Sec. 30.45. - Uses in the Preservation Zoning District.

Uses in the Preservation Zoning District may be reduced or expanded from the uses allowed in the areas surrounding the Preservation Zoning District. Allowable uses will be set forth in the plan adopted for each Preservation Zoning District.

(Ord. 1954, 5/16/05)

Sec. 30.45.1. - Preservation Zoning District Plan.

The Livingston City Zoning Commission shall make a recommendation to the City Commission for a Preservation Zoning District Plan which shall take into consideration the following:

- A. Delineation of the boundaries of each special use zoning district;
- B. Identification of the structure(s) and/or natural features which contributed to the creation of the Preservation Zoning District;
- C. Identification of the uses and development standards or guidelines intended to preserve the structure(s) and/or natural features which may vary from Preservation Zoning District to Preservation Zoning District, but shall take into consideration:
  - 1. Setbacks,



- 2. Landscaping standards,
- 3. Signage standards,
- 4. Parking standards,
- 5. A list of uses to be allowed,
- 6. Any other standard that would serve the purpose of preserving historic or architectural structure(s) or natural features in each Preservation Zoning District.

(Ord. 1954, 5/16/05)

Sec. 30.46. - Building design standards.

- A. This Section provides policies and standards for the design of buildings in the Design Review Overlay Zone. In general, they focus on promoting buildings that will be compatible in scale and appear to "fit" in the community by using materials and forms that are a part of Livingston's design traditions. As such, they address only broad-scale topics and do not dictate specific architectural styles or building details.
- B. Objectives for Building Design.
  - 1. Achieve High Quality Design. Buildings in the overlay zone shall convey a high quality of design, in terms of their materials and details, as well as through a consistent organization of forms and elements. This quality shall establish a standard for design throughout the community.
  - 2. Reflect the Design Traditions of Livingston. Buildings shall reflect the design traditions of the region, in terms of building and roof forms. Distinctive roof forms are a key part of this tradition. Sloping roofs, in gable, hip and shed varieties are historical precedents to promote and they also help reduce the apparent bulk of larger buildings and help to shed snowfall. Flat roofs with varied parapet lines and cornices are also a part of the City's design traditions and shall be encouraged. Buildings that appear to be in scale with those seen traditionally also shall be encouraged. Where a new building would be larger than those existing in the area, it shall establish a transition in scale, to reduce the impact of building scale on the adjacent property, as well as on the neighborhood.
  - 3. Promote Buildings that Fit with the Natural Setting. Structures shall be sited to fit with the land and incorporate colors seen in the natural setting.
  - 4. Promote Buildings that Reflect Pedestrian Scale. Human scale shall be an integral part of all buildings. Large, flat, windowless block buildings do not reflect human scale or the design traditions of Livingston. Thoughtful use of landscaping, color, building materials and architectural details bring human scale to buildings.
- C. Building and Topography.
  - 1. Policy. A building shall respect the natural topography of the site.
  - 2. Standards. Step a building foundation to follow the slope of the site when feasible. In general, an exposed building foundation shall not exceed three (3) feet in height.
- D. Building Character.
  - 1. Policy. Buildings shall reflect the regional urban character.
  - 2. Guideline.
    - a. Designs that draw upon regional design traditions are preferred. Standardized "franchise" style architecture will be strongly discouraged by following these standards.
    - b. The primary entrance to a building shall have a human scale. Provide a one (1) story element at the building entrance to help establish a sense of scale.

- c. Where no windows or other obvious indication exists, express the position of each floor in the external skin design of a building to establish a human scale.
  - i. Use belt courses or other horizontal trim bands of contrasting color and materials to define floor lines.
  - ii. Articulate structural elements, or change materials as a method of defining floors.
- d. Use building materials that help establish a human scale.
  - i. For example, use brick in a standard module to express a human scale.
  - ii. Avoid using large surfaces of panelized products or featureless materials.
  - iii. A large surface of stucco or similar material that lacks articulation or detailing shall be avoided.
- e. New construction shall relate to adjacent residential and historic resources. Where a new project abuts a residential neighborhood or a historic structure, step the building down at the property edge to minimize abrupt changes in scale, or increase side yards to reduce the impact.

E. Primary Building Entrance.

- 1. Policy. The primary entrance of a structure shall orient to a street, major sidewalk, pedestrian way, plaza, courtyard or other outdoor public space.
- 2. Standards.
  - a. Design the main entrance to be clearly identifiable.
    - i. Provide a sheltering element such as a canopy, awning, arcade or portico to signify the primary entrance to a building.
    - ii. Where more than one (1) user shares a structure, each individual entrance shall be identified.
  - b. Orient the primary entrance of a building to face a street, plaza or pedestrian way.
    - i. Focusing an entrance toward a parking lot without also addressing the street is inappropriate.
    - ii. Consider using a "double-fronted" design where the entrance to parking and to the street is required. That is, provide a door to the street and another to the parking lot.
    - iii. Consider locating a pedestrian plaza at the entrance; this may be enhanced with landscaping and streetscape furnishings.

F. Street Level Interest.

- 1. Policy. When a building is located close to a street or walkway, it shall be designed to provide interest to pedestrians. For example, commercial buildings with storefronts are of interest to passersby. Such features encourage pedestrian activity and shall be used whenever feasible. The overall mass of a building shall appear to be in scale with buildings seen traditionally. This will help new structures fit with the Livingston context. At the same time, newer structures may be larger than those seen before; they shall simply be articulated in their form and materials such that they convey proportions that are similar to those seen traditionally.
- 2. Standards.
  - a. Develop the street level of a building to provide visual interest to pedestrians. All sides of a building shall include interesting details and materials to avoid presenting a "back side" to neighboring properties. For example, the sides of restaurants and specialty stores shall incorporate windows and display cases over at least a third of the facade area. A large expanse of blank wall is inappropriate on any street-oriented facade.

#### G. Building Mass and Scale.

1. Policy. A building shall appear to have a "human scale." In general, this can be accomplished by using familiar forms and elements that can be interpreted in human dimensions, as noted throughout this Chapter, e.g., "small details/visible to pedestrians."
2. Standards. In order to reduce building scale, each major building project shall provide all of the following:
  - a. Divide a building into visual modules that express dimensions of structures seen traditionally.
    - i. Buildings shall employ all of the following design techniques:
      - (A) Change material or color with each building module to reduce the perceived mass;
      - (B) Change the height of a wall plane or building module;
      - (C) Change roof form to help express the different modules of the building mass; and
      - (D) Change the arrangement of windows and other facade articulation features, such as columns or strap work that divide large wall planes into smaller components.
    - ii. Express facade components in ways that will help to establish a human scale (details oriented towards pedestrians).
      - (A) Establish a pattern and rhythm on exterior walls to establish a human scale;
      - (B) Windows, columns and other architectural treatments used repetitively can create this effect;
      - (C) Using windows and doors that are similar in scale to those seen traditionally also can help establish a human scale;
      - (D) Also, recess these elements, even if slightly, and articulate them with headers, sills, columns and/or mullions.

#### H. Roof Form.

1. Policy. The primary roof form of a structure shall help reduce the perceived scale of the building. For that reason, sloping roofs shall be used in most contexts. These also will help the building fit into the mountain backdrop. Varied roof forms in the appropriate context are also encouraged.
2. Standards.
  - a. Using sloping roof forms to reduce the perceived scale of a building is encouraged.
    - i. Varying roof forms is encouraged.
    - ii. Providing variety in ridgeline height is encouraged.
  - b. All roof forms shall have no less than two (2) of the following features:
    - i. A flat roof with parapet;
    - ii. A cornice or molding to define the top of a parapet;
    - iii. Overhanging eaves;
    - iv. Sloping roofs with a minimum pitch of 6:12;
    - v. Multiple roof planes.

#### I. Signage.

1. Policy. Signage shall be sensitive to the natural surroundings and shall not detract from the overall visual design of the site. Because signage can easily become the focal point of a development, it will be important within this overlay zone to keep signage as minimal and unobtrusive as possible.
2. Standards.

- a. Free standing and monument signs will be constructed of materials and contain details which match those of the building being advertised.
  - i. Use brick, wood or stone facades on signage structures to help them blend into and match the site;
  - ii. Simulate architectural details of the building, such as colors, textures, and geometric forms, in designing sign structures.
- b. Signs that detract from the site design of a development shall be avoided. The use of internally backlit signs will not be allowed. Spotlighting or other lighting methods shall be explored.

J. Design Standards Administration. The building design standards and review procedures contained herein shall apply to all large-scale retail uses and all nonresidential property annexed into the City and falling within the Gateway Overlay Zoning District, which has been mapped and amended to the City's Official Zoning Map. If meeting the above criteria, all new construction, exterior remodels and additions to existing buildings will be subject to the following application and review process:

1. Application. A completed application form along with a site plan and other detailed drawings, including, but not limited to, building elevations indicating exterior materials, colors and necessary architectural details required to determine compliance with this Section, shall be submitted to the Planning Department along with the required application fee. Once accepted by the Planning Department, the applicant will be notified as to whether or not the plans submitted comply with adopted City standards. This notification will occur as soon as the review is completed but in any case shall not be later than thirty (30) days from the date the application was accepted by the Planning Department. Failure of the City to complete a review and notify the applicant within the allotted thirty (30) day period will constitute approval of the application.

If a plan is rejected for noncompliance, it will be returned to the applicant with an explanation as to how the plan fails to comply with City standards and/or this Section. The applicant will then be allowed to resubmit the application, with no additional application fee, provided the City receives the revised application within sixty (60) days from the original rejection.

2. Review Fees. The fee for design review shall be established by separate resolution.

(Ord. 1974, 9/5/07)

Article V. - Supplementary General Requirements

Sec. 30.50. - Signs.

A. Intent. The intent of this Section is to provide standards for erection, design and placement of all signs and sign structures. Design standards are established to achieve the proper relationship of signs to their environment, enhance the outward appearance of the community as a whole, secure pedestrian and vehicular safety, preserve the historic aspects of the City of Livingston and promote the conservation of energy by regulating lighted signs.

B. Definitions.

- 1. "Animated sign" means a sign with action or motion, flashing or intermittent lights and/or color changes requiring electrical energy, electronic or manufactured sources of activation, but not including wind-activated elements such as flags and banners.
- 2. "Awning signs" means a sign which is an integral part of a window awning assembly, to include the printing or painting of words onto awning material.
- 3. "Billboard signs" means any standard outdoor advertising sign larger than two hundred (200) square feet in area which is designed to advertise products, services or businesses not located on the premises on which the sign is located.

4. "Free standing signs" means a sign which is supported by one (1) or more columns, uprights, or braces and is permanently fixed in the ground.
5. "Monument sign" means a sign, single- or double-sided mounted, flush with the surface of the grade upon which sets the business, industry, or other commercial enterprise which the sign advertises. A monument sign must be landscaped with grass, shrubs or other plants or other landscape material in an area not less than three (3) feet surrounding such sign in all directions.
6. "Revolving sign" means a sign which revolves three hundred sixty (360) degrees.
7. "Menu board" means a sign specifically designed to advise customers of the menu of food available in the establishment by which the menu board is owned.
8. "Reader board" means a sign designed to allow the letters on the sign to be altered, removed and added.
9. "Marquee sign" means a specific type of reader board but restricted to use by active movie theaters.
10. "Temporary sign" means a sign made of paper, or some other limited life-span material advertising a short-term event, like a sale. Temporary signs are not subject to inclusion in a business' sign square footage measurement. Temporary signs shall be removed within twenty-four (24) hours after the completion of the advertised event.
11. "Projecting sign" means a sign installed on the facade of a building which is attached to such building in a perpendicular manner or at an angle to the building wall.
12. "Sandwich board sign" means a sign painted on both of the outside of two (2) boards fastened together at the top with a hinge-like device, designed to be placed on the sidewalk area in front of an establishment.
13. "Sign" means any device designed to inform or attract the attention of persons not on the premises on which the sign is located, including, but not limited to, signs described in subsections (B)(1) through (B)(12) of this Section. For the purpose of determining number of signs, a sign will be considered to be a single display device with not more than two (2) display surfaces (back-to-back) or display device containing elements organized, related and composed to form a unit. For measurement purposes, the square footage of a sign which employs back-to-back display surfaces will only be considered as the square footage of one (1) side of that sign. Where matter is displayed in a random manner without organized relationship of elements, or where there is reasonable doubt about the relationship of elements, each element will be considered a separate sign.
14. Square Footage. The square footage of a sign shall be measured as the product of the total linear foot measurement multiplied by the total height measurement. The linear measurement shall be attained by measuring from the leftmost edge of the sign, continually measured to the rightmost edge of the sign. Any mounting material shall be part of the measurement.
15. "Actual business premises" means the owned or leased real property from which the primary business is actively transacted.
16. "Off-premises sign" means a sign located on property other than the actual business premises.
17. "Banner signs" means a strip of cloth, plastic or other material displaying advertising or other information.
18. "Portable sign" means any sign designed to be easily moved or transported whether by carrying, by mounted wheels, by trailer or otherwise.
19. "Voluntary modification" means any modification to an existing sign which reflects a conscious business or personal decision. This may include a change in corporate color scheme, change of logo, or any other change which would require the replacement of existing sign faces. It does not include the replacement or repair of sign faces with new, identical faces as part of normal maintenance or due to damage by wind, fire or other hazard.

C. General.

1. Nothing in this Section shall be interpreted as prohibiting or excluding such signs as are required by law. This includes legal notices and advertisements prescribed by law or posted by any lawful officer or agent.
2. Any sign which is readily visible from the public right-of-way in an exterior window of a building, whether on the external or internal side of the window, shall be regulated by the provisions of this Section. Temporary sale signs are excluded, however, no single temporary sign shall exceed six (6) square feet in size, and the total of all such temporary signs shall not exceed fifty (50) percent of the transparency of the window in which they are visible.
3. All signs as permitted by this Section shall be maintained by the owner and kept in good repair and shall be painted and repaired at reasonable intervals. The surface of the ground under and about any sign shall be kept clear of weeds, rubbish and flammable waste material.
4. All signs shall be designed and constructed in accordance with the Uniform Sign Code.
5. A permit must be obtained from the Building Official by the person who is erecting the sign prior to the construction of any sign, except for those signs listed in subsection E of this Section.
6. Signs not in use by reason of change of occupancy or use by vacation of the building shall be removed within thirty (30) days of such change by the owner of the sign, or the owner of the property. The City has the option of removing such sign at the end of the thirty (30) day period after giving fifteen (15) days' written notice by certified mail to the owner, and upon such removal, the full charges of removal shall constitute a mechanic's lien against the real property enforceable pursuant to State law.
7. All existing signs that have been constructed pursuant to City sign permits and variances through the official date of the ordinance codified in this Section (Ord. 1749 effective date, October 20, 1993) shall be grandfathered and do not have to conform as to the height, size or prohibited signs subsections of this Section. Other provisions of this Section shall apply to existing signs. Grandfathered signs which are voluntarily modified must meet all requirements of this Section. Signs which have previously been granted variances may continue to exist within the parameters of those variances.
8. The Building Official shall be responsible for the enforcement of this sign ordinance.
9. All buildings with more than one (1) business occupant must submit to the Board of Adjustment a master signage plan which identifies the number and location of all potential signs on the property before any sign permits may be issued. For properties located in the Downtown Historic District, this master plan will be submitted to the Historic Preservation Commission. Any deviation from an approved master plan must be approved by the appropriate body prior to permit issuance.
10. Pre-existing multi-occupant buildings will not be issued any new sign permits until a master plan is approved by the appropriate body.
11. Any sign variance issued to multi-occupant property shall constitute an amendment to that property's signage master plan.
12. All signs located in the Historic Preservation District must comply with the requirements of the Historic District Overlay Zoning.

D. Prohibited Signs.

1. No animated signs shall be erected in any zoning district, except time and temperature signs which may be erected in the Central Business District only and existing lighted signs in the Downtown Historic Preservation District which flash, chase, move, revolve, rotate, blink, flicker or vary in intensity or color; however, such lights must be turned off when the business is closed.
2. No revolving sign may be permitted in any district.
3. No billboard sign shall be erected in any zoning district.

4. In the Central Business District Zone, no backlit signs are allowed.
  5. Visibility at Corners, Alleys and Driveway Approaches. On the street side of all lots where an alley or driveway enters the street right-of-way, and on all corner lots, a triangular clear vision zone shall be maintained. The zone shall measure ten (10) feet into the lot, as measured from the edge of the sidewalk nearest the property line, and twenty (20) feet parallel to the street measured from the edge of any alley, driveway or street corner along the edge of the sidewalk nearest the property line. No structure of any kind over three (3) feet in height shall be erected or maintained within the above defined clear vision zone. If no sidewalk exists, the point of reference for all measurements shall be determined by the Building Official.
  6. Notwithstanding any other provisions contained in this Section, no free standing sign shall be erected or maintained upon any spire, chimney, cupola, water tank, water tower, radio aerial or television antenna.
  7. No sign shall be erected on any property without the express permission of the occupant, owner, lessee or any authorized agent thereof.
  8. No sign shall be erected in such a manner that a portion of the sign or their supports are attached to or will interfere with the free use of any fire escape, exit, or standpipe, or obstruct any required stairway, door, ventilator or window.
  9. No sign shall be attached to any tree.
  10. Menu boards are not permitted on any property other than that occupied by a restaurant-type business.
  11. No portable and/or trailer-mounted signs shall be allowed.
  12. No sign not in conformance with this Code shall be allowed.
- E. Signs Permitted in All Districts Without a Permit. The following signs are permitted in all zoning districts and will not require a permit:
1. Signs advertising the sale, lease or rental of the premises upon which the sign is located, which do not exceed twelve (12) square feet in area, except in all residential districts where the area of the sign shall not be more than six (6) square feet. Only two (2) such signs shall be allowed on any one (1) property;
  2. Signs bearing only property numbers, post box numbers, names of occupants of premises or other identification of premises not having commercial promotion;
  3. Flags and insignia of the government except when displayed in connection with commercial promotion;
  4. Legal notices: identification, information or directional signs erected or required by governmental bodies;
  5. Integral decorative or architectural features of buildings, except letters, trademarks, moving parts or moving lights;
  6. Signs directing and guiding traffic and parking on private property, but bearing no advertising matter;
  7. Detached bulletin boards for churches, schools, or other public, religious or educational institutions provided such sign is located not less than ten (10) feet from the established right-of-way line of any street or highway and does not obstruct traffic visibility at street or highway intersections;
  8. Construction information signs, providing the signs are removed immediately following final completion of construction;
  9. Non-illuminated home occupation signs on any residence which is the site of a home occupation in accordance with Section 30.55. Such signs shall not exceed two (2) square feet;

10. Signs advertising a candidate for political office. Such signs shall not exceed sixteen (16) square feet and shall be removed within seven (7) days after any election;
  11. Signs advertising yard/garage sales, and the like. Such signs shall not exceed two (2) square feet and must be removed by the owner within forty-eight (48) hours of the completion of the sale.
- F. Signs in a Residential District. Within a residential district only, the following signs shall be permitted:
1. Signs listed in subsection E of this Section which do not require a permit; and
  2. Signs advertising a permitted or existing commercial use within a residential district. Such signs require a permit from the Building Official, and shall be permitted only under the following conditions:
    - a. Only one (1) on-premises sign will be allowed for each business.
    - b. The maximum allowable size for each sign shall be twelve (12) square feet.
    - c. Illuminated signs shall be illuminated only as long as the advertised business is open.
    - d. No sign shall be erected or placed closer than five (5) feet to the lot line adjacent to the street.
- G. Signs in Commercial and Industrial Districts Requiring a Permit.
1. Setback. Free standing and monument signs shall be located a minimum of five (5) feet inside all private property lines.
  2. Lighting. All lighting shall comply with the requirements of Ordinance No. 1967 commonly referred to as the Night Sky Protection Ordinance. In no event may an illuminated sign or lighting device be placed or directed so the beams constitute a traffic hazard or nuisance. All wiring, fitting and material used in construction, connection and operation of electrically illuminated signs shall be in accordance with the provisions of the Uniform Electric Code.
  3. Number of Signs. In Commercial and Industrial Zoning Districts, each use is limited to two (2) wall signs. In addition, one (1) monument sign or one (1) free standing sign is permitted for each building, regardless of the number of businesses or industrial uses conducted in any one (1) building.
  4. Height.
    - a. No monument sign shall exceed five (5) feet in height.
    - b. No free standing sign shall exceed thirty (30) feet in height.
  5. Permitted Surface Area.
    - a. Wall Signs. The total surface area of all wall signs is limited to one hundred (100) square feet in the Central Business District and otherwise to two (2) square feet of sign for each lineal foot of frontage width of the business, provided that the maximum total surface area for all wall signs does not exceed three hundred (300) square feet.
    - b. Monument Signs. Monument signs shall not exceed one hundred (100) square feet in total surface area.
    - c. Free Standing Signs. Free standing signs shall not exceed one hundred fifty (150) square feet in total surface area.
  6. Roof-Mounted Signs. Any sign located on the roof of a building shall not exceed twenty-four (24) inches in height and shall not exceed the top of the roof line. The square footage of roof-mounted signs shall be counted as a portion of the limitation on wall-mounted signs, i.e., the total surface area of wall-mounted signs added to any roof-mounted signs may not exceed three hundred (300) square feet maximum, or less if the linear front footage of the building is less than one hundred fifty (150) feet.



- 7. Off-Premises Signs. A business may have up to four (4) off-premises signs; however, the total square footage of these off-premises signs may not exceed one hundred fifty (150) square feet. No other off-premises signs shall be allowed. Excepted from this provision are:
  - a. Garage sale or hobby show signs no greater than two (2) square feet in area on the date only of the activity;
  - b. Auction and special event signs no greater than nine (9) square feet in area for no longer than three (3) days (seventy-two (72) hours);
  - c. Directional signs for public facilities and museums;
  - d. Banner signs for public performances not exceeding one hundred twenty (120) square feet to be posted for no more than twenty (20) days.
    - i. No signs in the public right-of-way or in any required right-of-way shall be allowed except for governmental traffic control signs (unless a business premises is on the railroad right-of-way). Properly permitted sandwich board signs not to exceed six (6) square feet per side are excepted from this provision provided that they shall be limited to one (1) per twenty-five (25) feet of building frontage and may only be located in front of the business being advertised. The City Commission, upon request from a property owner in front of whose property a sign is to be located, may, where deemed in the public interest, allow a sandwich board sign to be placed other than in front of the business being advertised.
- 8. Banner Signs. Temporary banner-type signs shall be allowed for a period of no more than sixty (60) days, limited to no more than seventy-five (75) square feet, and used by any business or entity no more than once per year.
- H. Variance Parameters for Signs. Variances may be granted only if there is undue hardship from the application of these sign regulations due to the particular location and site characteristics of the applicant that are different from those cited generally.
- I. Damaged Signs. Any existing sign not in conformity with this Section that is damaged in either surface area of the sign or in the structure by more than fifty (50) percent shall be removed and any new sign shall meet all requirements of this Section.
- J. Complaint and Notice of Violation Procedure. The City Code Enforcement Officer shall issue a notice of violation in person to the offending property owner, business owner or agent, as the case may be, specifying the violation and steps necessary for correction. If the violation is not brought into compliance within fifteen (15) working days from the personal delivery of the notice of violation, the City shall file a civil complaint against the offending person. Failure to provide the written notice identified herein shall not preclude the filing of a complaint in City Court.
- K. Violation and Civil Penalty. It shall be a civil infraction for any person to violate any provision of this Section. Any violation of any provision of this Section is a civil infraction punishable by a civil fine not to exceed Three Hundred Dollars (\$300.00).

(Ord. 1738, 3/2/93; Ord. 1749, 9/20/93; Ord. 1819, 10/16/95; Ord. 1820, 10/16/95; Ord. 1860, 6/16/97; Ord. 1873, 5/18/98; Ord. 1883, 2/1/99; Ord. 1975, 9/5/06)

Sec. 30.51. - Off street parking and loading zones.

- A. Parking area design. Parking spaces and drive aisles for all commercial and industrial uses shall meet the dimensions listed in Table 30.51 below.

Table 30.51. Commercial and industrial Parking stall and drive aisle dimension requirements.

Parking Angle	Parking Stall Length	Parking Stall Width	Drive Aisle Width One-Way/Two-Way
30°	18'6"	9'	13'/21'
45°	18'6"	9'	13'/21'
60°	18'6"	9'	16'/21'
75°	18'6"	9'	16'/21'
90°	18'6"	9'	—/24'

1. Parking lots for all multi-family residential, commercial, industrial and mixed-use development shall be paved. Gravel parking areas are not permitted for any use other than single-family residential. Pervious pavers and green paving systems are encouraged.
  2. Parking areas are encouraged to utilize as little land area as possible to meet the minimum parking standards. Overparking, or adding more parking spaces and area than required by the minimum standards, is highly discouraged.
  3. To minimize vehicular conflicts on roadways and vehicular crossings of the sidewalk, the preferred access to parking areas for all uses are alleyways. Where alleyways are not an available or feasible option for parking access, uses are encouraged to utilize shared access points. Parking areas should be accessed from side streets rather than major roadways throughout the City.
- B. Location. Off-street parking facilities shall be located as hereafter specified: any distance specified shall be in walking distance measured from the nearest point of the parking facility to the nearest point of the lot that such facility is required to serve:
1. For one (1) family, two (2) family, and accessory dwellings: Off-street parking is required on the same lot or an adjoining lot with the building they are required to serve.
  2. For multiple dwellings and townhouses: Off-street parking is required within a walking distance of one hundred (100) feet.
  3. For hospitals, sanitariums, convalescent homes, nursing homes, rest homes, homes for the aged, asylums, retirement homes, rooming and boarding houses: Off-street parking is required within six hundred (600) feet.
  4. For uses other than those specified above: Off-street parking within five hundred (500) feet is required.
  5. For large-scale retail uses: Off-street parking is required to be on the same lot and to the rear or side of the primary structure on the lot.
- C. Expansion or Enlargement. Whenever any building is enlarged in gross floor area by more than ten (10) percent, off-street parking shall be provided for the expansion or enlargement portion only in accordance with the requirements of this article. Nothing in this provision shall be construed to require off-street parking spaces for the portion of such building previously existing before enlargements or for existing buildings that undergo a change in use.

- D. Non-Conforming Use. Voluntary establishment of off-street parking or loading facilities to serve any existing use of land or buildings, even though non-conforming, is allowed and encouraged.
- E. Mixed Occupancies. In the case of mixed uses, the total requirements for the various uses shall be computed separately. Off-street parking facilities for one use shall not be considered as a substitute or for joint use.
- F. Use Not Specified. In the case of a use not specifically mentioned in a zone, the requirements for off-street parking facilities shall be determined by the Zoning Coordinator or their authorized representative. Such determination shall be based upon the requirements for the most comparable use listed.
- G. Joint Use. The Zoning Coordinator or their authorized representative may authorize the joint use of parking facilities for the following uses or activities under conditions specified:
  - 1. Up to fifty percent of the parking facilities required for primarily "night time" uses such as theaters, bowling alleys, bars, restaurants and related uses may be supplied by certain other types of buildings or uses herein referred to as "day time" uses such as banks, offices, retail, personal-service shops, clothing, food, furniture, manufacturing or wholesale and related uses.
  - 2. Up to one hundred percent of the parking facilities required for a church or for an auditorium incidental to a public or parochial school may be supplied by the off-street parking facilities provided by uses primarily of a day time nature.
  - 3. In mixed-use developments, up to 50% of the parking facilities required for the residential use may be supplied by the related day time commercial or light industrial uses. The commercial or light industrial use must be closed between 6 p.m. and 8 a.m. to be considered for joint use parking
- H. Conditions Required for Joint Use. The building for which application is being made to jointly utilize the off-street parking facilities provided by another building shall be located within 500 feet of such parking facilities.
 

The applicant must show that there is no substantial conflict in the principal operating hours at the two buildings or uses for which joint use of off-street parking facilities as is proposed.

The applicant must also present a legal agreement executed by the parties concerned for joint use of off-street parking facilities.
- I. Central Business District. In the Central Business District Zone any commercial enterprise that is required to meet the minimum standards for off-street parking, shall be required to have only fifty (50) percent of the parking space requirements in the Table of Minimum Standards. Apartment units in the Central Business District shall meet the full parking space requirements.
- J. Table of Minimum Standards — Off-Street Parking. Parking spaces shall be required as set forth in the following table, and where alternatives or conflicting standards are indicated, the greater requirements shall apply: Where the total quota results in a fraction, the next highest full unit shall be provided; and in case of a use not specifically mentioned, the requirements of the most similar mentioned use shall apply.

USE	SPACE REQUIRED
Bowling alleys.	Five per alley.
Medical and dental clinic.	One per 200 square feet of gross floor area.
Banks, business and professional offices with on-site customer service.	One per 400 square feet of gross floor area.

Offices not providing on-site customer services.	One per 4 employees or one per 800 sq. ft. of gross floor area, whichever is greater.
Mortuaries.	One per 5 seats in the principal auditorium.
Manufacturing uses, research testing, and processing, assembling, all industries.	One per 2 employees on maximum shift but not less than one per each 800 square feet of gross floor area.
Libraries and museums.	One per 500 square feet of gross floor area.
Schools, elementary and junior high, public, private or parochial.	One per each employee.
School, high school, public or private.	One per each employee and one per 5 students.
Service stations and drive-in restaurants.	One per 80 sq. ft. gross floor area, with 10 spaces minimum requirement.
Residential, single-family.	2 per dwelling unit.
Residential, duplex or multi-family.	<del>2-1 per dwelling unit, for first 4 dwelling units, then 1.5 for each dwelling unit thereafter.</del>
<u>Accessory Dwelling Unit</u>	<u>1 per dwelling unit.</u>
Boarding houses and similar uses.	One per dwelling unit or lodging unit.
Convalescent homes, nursing homes, rest homes	One per 6 beds plus one per each staff member on duty on a maximum shift.
Warehouses, storage and wholesale business and freight terminals.	10 spaces for the first 20,000 square feet of gross floor area* and one space for each additional 10,000 square feet.
Eating and drinking establishments.	One per 100 sq. ft. of gross floor area for the first 4,000 sq. ft. with 10 spaces minimum requirement and one space for each additional 300 square feet.
Furniture, appliance, hardware, clothing, shoe, personal-service stores.	One per 600 square feet of gross floor space.
Motor vehicle, machinery, plumbing, heating, ventilating, building material supplies, sales and service.	One per 1,000 sq. ft. of gross floor area plus one per three employees.

Retail stores or service businesses not otherwise named.	One per 500 square feet of gross floor area.
Large-scale Retail	One per 800 sq. ft. of gross floor area.
Retirement homes, housing projects for senior citizens.	1-6 dwelling units 0.5 per dwelling unit; 7-18 dwelling units 0.33 per dwelling unit; over 18 dwelling units 0.25 per dwelling unit; minimum of 5 spaces.
Motels, hotels and motor courts.	One per sleeping room.
Hospitals and institutions.	One per 3 beds plus one per 3 employees.
Theaters.	One per 10 seats.
Health and exercise establishment	One per 200 square feet of gross floor area plus 3 per court
Churches, auditoriums and similar open assemblies.	One per 5 seats or one per 100 linear inches of pew or one per 65 sq. ft. of gross floor area used for assembly purposes, whichever is greater.
Stadiums, sport arenas and similar open assemblies.	One per 8 fixed seats plus one per 100 sq. ft. of assembly space without fixed seats.

\*In calculating minimum required parking, gross floor area shall not include car ports and garage areas.

- K. Up to 20% of the parking spaces required in the Table of Minimum Standards may be replaced by enlarged landscaped areas, stormwater swales, or social areas. Enlarged landscaped, stormwater, or social areas must be equivalent or greater in total square footage to the parking spaces being replaced.
- L. Traffic Control Devices. All traffic control devices such as parking stripes designating stalls, directional arrows, rails, curbs and other developments shall be installed and completed as shown on the approved plans. Hard-surfaced parking areas shall use paint to delineate stalls and directional arrows.
- M. Screening Required. Screening in the form of walls, architectural fences or dense coniferous hedges shall be required where the parking lot has a common boundary with any residentially zoned property. Such screening shall be located no closer than three feet from the property line and shall be properly maintained.
- N. Lighting Restrictions. Lighting of areas to be provided for off-street parking shall be so arranged to not constitute a nuisance or hazard to passing traffic, and where the lot joins any residentially zoned property, the illuminating devices shall be so shaded and directed to play away from residentially classified property.
- O. Maintenance. Maintenance of all areas provided for off-street parking shall include removal and replacement of dead and dying trees, grass and shrubs, removal of trash and weeds, repair and

maintenance of drains and repair of traffic control devices, signs, light standards, fences, walls, surfacing materials, curbs and railings.

- P. Off-Street Loading Warehouse and Wholesale. Off-street loading space for warehouse, wholesale shipping and similar facilities shall be determined by the Building Official or his authorized representative.
- Q. Off-Street Loading, Retail and Commercial. In any building or part thereof having a gross floor area of 10,000 square feet or more, which is to be occupied by a use requiring the receipt or distribution by vehicles of material or merchandise, there shall be provided and maintained on the same lot with such building at least one off-street loading space, plus one additional loading space for each 20,000 square feet or major fraction thereof of twenty (20) feet in width, thirty-five (35) feet in length and fourteen (14) feet in height.
- Q. Standards for Commercial and Industrial Uses.
  - 1. Off-Street Loading, Retail and Commercial. In any building or part thereof having a gross floor area of 10,000 square feet or more, which is to be occupied by a use requiring the receipt or distribution by vehicles of material or merchandise, there shall be provided and maintained on the same lot with such building at least one off-street loading space, plus one additional loading space for each 20,000 square feet or major fraction thereof of twenty (20) feet in width, thirty-five (35) feet in length and fourteen (14) feet in height. Loading areas shall be located to the rear of the building and shielded from view from the neighboring properties and rights-of way. Loading areas shall not extend into the public right-of-way.
  - 2. Parking areas shall be located to the side and rear of the primary building on site.
  - 3. Parking areas shall have engineered stormwater retention and/or detention systems consistent with the City of Livingston Design Standards and Specifications Policy to prevent runoff into adjacent properties and rights-of-way. Collected stormwater is highly encouraged to be reused to irrigate on-site landscaping.
- R. Bicycle Parking
  - a. Bicycle Parking Standards and Design.
    - i. In all multi-family residential, commercial, industrial and mixed-use development, the amount of provided bicycle parking shall be no less than 10% of the required automobile parking spaces. In buildings with less than 20 parking spaces, two (2) bicycle parking spaces shall be required. Buildings with existing bicycle parking in the adjacent right-of-way may waive the required bicycle parking spaces if the number of bicycle parking spaces provided within the adjacent right-of-way is equal to or greater than the number of spaces required by this regulation. Where there are five (5) or more bicycle spaces required, 20% of those spaces shall be for bicycles with trailers.
    - ii. A bicycle parking space shall be no less than three (3) feet wide by six (6) feet long. Bicycle with trailer spaces shall be no less than three (3) feet wide by ten (10) feet long.
    - iii. The preferred bike rack styles are inverted U or post and loop racks.
  - b. Bicycle Parking Location.
    - i. In all commercial, industrial and mixed-use development, bicycle racks designed to allow bicycles to be securely locked to them must be provided as close as possible to the main entrance of the building, and must be in a location visible from the public right-of-way.
    - ii. Buildings with multiple entrances are highly encouraged to place bicycle racks at each entrance.

- iii. Multi-family residential developments are encouraged to provide secure and sheltered bicycle parking.
- S. Pedestrian Walkways. Multi-family residential, commercial, industrial and mixed-use development shall provide pedestrian walkways. A system of pedestrian walkways is required to connect each primary use structure on-site to the following: adjacent public sidewalks, on-site parking, other on-site primary use structures, bicycle parking areas, and common outdoor use areas.
- T. Landscaping Requirements for Parking and Loading Areas. Screening, in the form of trees, hedges or other vegetation shall be required between commercial, industrial and multi-family parking, loading and/or storage areas and any public right-of-way. Such screening shall be entirely on private property, shall be a minimum of four (4) feet in height, and shall not constitute a safety hazard for vehicular or pedestrian movement as defined in Section 30.52 of the Livingston Municipal Code. Decorative walls or fencing or earthen berms may also be used in combination with vegetative screening subject to review and approval of the City.
  - 1. General Requirements for Landscaping Plantings. All landscaping shall consist of native, drought-resistant plantings and should be planted using a variety of species planted in an informal arrangement. The use of xeriscaping, food producing plantings, and pollinator friendly plantings are preferred.
  - 2. Planting, watering, and upkeep of all plantings shall be the perpetual responsibility of the owner. In particular, sufficient watering shall be provided to assure the survival of all plantings.
  - 3. Perimeter plantings, when mature, shall provide at least 50% screening of the parking areas using dense deciduous clusters or evergreen trees. A mix of dense hedge clusters and small open spaces is allowed.
  - 4. Parking lots are encouraged to be broken into smaller areas surrounded by landscaping to minimize large unbroken paved areas. Large deciduous trees are encouraged in the interior of parking lots. Denser hedges are encouraged around the perimeter of parking lots.
- U. Landscaping Requirements for the Interior of Parking Areas.
  - a. Option #1. Parking areas will be designed so that parking rows will consist of not more than ten (10) automobiles. Any parking area which has a capacity of twenty (20) or more automobiles will be required to provide landscaped islands between parking rows. The island(s) will be at least five (5) feet wide and shall consist of vegetation or other landscape treatment as well as a minimum of one deciduous (1) shade tree per every ten (10) parking spaces or portion thereof. The island(s) will be separated from the parking surface by a curb of at least six (6) inches in height.
  - b. Option #2. In the alternative, where parking rows are to consist of more than ten (10) parking spaces, landscaped islands will be provided in accordance with an approved landscape plan. The plan will provide for landscaped area equal to a minimum of five (5) percent of the gross parking lot area. When using this option at least two (2) islands will be required and each island must be a minimum size of fifty (50) square feet. Each island shall contain vegetation or other landscape treatment as well as a minimum of one (1) shade tree per every ten (10) parking spaces or portion thereof.

Sec. 30.52. - Fences and hedges.

- A. Heights. Fences, walls and hedges may be erected or maintained in any residential zoning district provided that no fence, wall or hedge over four (4) feet in height shall be erected or maintained in any front street or side street, or the side yard extending from the foremost edge of the house to the point where the side yard line intersects the front street or side street lot line. Fences and walls located along side yards from the foremost edge of the house to the rear lot line, and along the rear lot line, shall not exceed a height of six (6) feet.

Height, for the purpose of this section, shall be defined as the vertical distance from the top rail, board, wire, or top of hedge to the ground directly below.

- B. Visibility at Alley and Private Drive Approaches. On the street side of all lots where an alley or driveway enters the street right-of-way, a triangular clear vision zone shall be maintained. Said zone shall measure ten (10) feet into the lot as measured from the edge of the sidewalk nearest the property line, and twenty (20) feet parallel to the street measured from the edge of any alley or driveway, along the edge of the sidewalk nearest the property line. No fence, wall, hedge, or shrub over three (3) feet in height shall be erected or maintained within the above defined clear-vision zone. If no sidewalk exists, the point of reference for all measurements shall be determined by the Building Official.

Regardless of other provisions of this section, no fences, wall, or hedge which materially impedes vision of vehicles entering an abutting street shall be erected or maintained.

- C. Prohibited Fences. No electric fences shall be permitted in any zoning district. No barbed wire fence shall be permitted in any residential zoning district.
- D. Prohibited Locations. No fence, wall or hedge shall be erected or maintained in a public street or right-of-way.
- E. Prohibited Materials. All fences shall be constructed from approved fencing materials and shall not be constructed from railroad ties, rubble or salvage.

Sec. 30.53. - Animals.

Prohibited Animals. No livestock or fowl as defined in Article II of this ordinance, may be kept or maintained in any zoning district in the city, except for licensed veterinarian services, and except for those kept pursuant to permit obtained pursuant to Section 4-2 through the office of the Sanitarian.

Sec. 30.54. - Motor vehicles or parts.

All inoperable motor vehicles or any parts thereof parked or stored in the open on any property for a period exceeding five (5) days will not be allowed and will be deemed a public nuisance. Any vehicle that is judged to be abandoned will be removed in accordance with the Livingston City Ordinances.

Sec. 30.55. - Home occupations.

A. General.

- 1. It is the intent of this ordinance to permit home occupations that meet the following criteria in any residential district. No other home occupations except those meeting this criteria will be allowed. Nonconforming home occupations shall meet the criteria within one year from the effective date of this ordinance.
- 2. The purpose of this ordinance is to protect the residential characteristic of the neighborhoods in Livingston. It is to ensure that the home occupations which are allowed to operate will not impose any burdens on the neighboring landowners.

B. Definitions.

- 1. A home occupation is defined as any business or commercial activity that is conducted or petitioned to be conducted from a property which is zoned for residential use and which meets the conditions set forth in Section 30.55.C and Section 30.55.E.1. However, a medical marijuana facility is hereby specifically excluded from consideration as a home occupation.
- 2. A home occupation permit is a permit issued for a home occupation that is authorized by Section 30.55.E without hearing.
- 3. A home occupation conditional use permit is a permit authorized by the City Board of Adjustment only after a public hearing by the Board.

C. Criteria. Home occupations must fit all of the following criteria:

- 1. No person shall be employed other than the residents of said dwelling.



2. The occupation shall be conducted wholly within the dwelling or within an accessory building located on the property.
3. The gross floor area devoted to the occupation shall not exceed fifteen (15) percent of the total gross floor area of the dwelling unit plus accessory buildings on the property.
4. The occupation shall not impose upon adjacent residences unreasonable burdens due to noise, vibration, glare, fumes, odors, hours of operation, traffic, or electrical interference. The above shall not be detectable by normal sensory perception beyond the dwelling or accessory building in which the business is located.
5. Direct sales of products off display shelves or racks is not allowed, but a person may pick up an order which was placed earlier by telephone or at a sales party.
6. There shall be no signs erected other than those allowed by this ordinance in residential districts.
7. A minimum of one off-street parking space for each business related vehicle shall be provided on the property. Each parking space shall meet minimum standards for off-street parking established elsewhere in this code.
8. Commercial deliveries shall not restrict regular traffic. Deliveries made by tractor trailer vehicles to home occupations are prohibited in a residential area.
9. There shall be no display or evidence apparent from the exterior of the lot that the premises are being used for any purpose other than that of a dwelling, except for the permitted sign.
10. Outdoor storage of materials for the home occupation is prohibited.
11. No toxic, flammable, hazardous, or explosive industrial substances shall be used or stored on the premises unless registered with the Local Emergency Planning Committee. Said premises shall be subject to regular fire inspections.
12. No home occupation shall be permitted without the prior issuance of a home occupation permit or home occupation conditional use permit.

D. Enforcement.

1. The permit shall be valid only for the proposed business as operated by the applicant. The permit shall be non-transferable either to another property or to another owner or operator. It may be revoked upon sufficient showing that a permit holder is violating the terms of the permit.
2. The business shall be subject to regular inspections by the City Fire Marshal and/or the City Building Inspector. The inspections shall be done during regular business hours.
3. The Building Official shall be responsible for enforcing this section of this ordinance, and shall report any violations to the Livingston City Attorney.

E. Compliance. It is the intent of this subsection to provide the Building Official with the means to enforce the Home Occupation section of this ordinance.

1. Businesses shall be divided into two categories based on the expected impact they will have on the residential neighborhood they are proposed for.
  - a. A Major Home Occupation is one which can be expected to have some impact on the neighborhood it is proposed for. It is one which has some visible evidence of the occupation and shall accommodate both the residential and business related parking needs on the property. Additional characteristics include:
    - (1) The business may have a sign; or
    - (2) The business may create some additional traffic for deliveries and customers.
  - b. A Minor Home Occupation is one which has no visible exterior evidence of the conduct of the occupation, which does not generate additional traffic, and in which no equipment other

than that normally used in household, domestic, or general office use. Additional characteristics may include:

- (1) The business shall not have a sign.
- (2) No use of material or equipment not recognized as being part of the normal practices of owning and maintaining a residence shall be allowed.
- (3) No hazardous, flammable, explosive or toxic industrial substances may be used in a minor home occupation.

- 2. All Home Occupations in existence at the time of the adoption of this Ordinance and all new home occupations which fit the criteria of a minor home occupation shall be required to get a Home Occupation Permit.
  - a. The purpose of the Home Occupation Permit is to ensure compliance with this section of the Ordinance.
  - b. The Home Occupation Permit may be issued by the Building Inspector upon application by the owner of a Home Occupation.
  - c. The application shall be accompanied by a floor plan for the residence with the area to be used for the business clearly marked.
  - d. The application shall be accompanied with a fee of twenty dollars (\$20.00) to cover processing.
- 3. All new Major Home Occupations shall be required to be reviewed by the City Board of Adjustment for a Home Occupation Conditional Use Permit.
  - a. The Home Occupation Conditional Use Permit process shall be initiated by application to the City Zoning Administrator.
  - b. The Zoning Administrator shall review the application for completeness and prepare it for review by the City Board of Adjustment.
  - c. The Zoning Administrator shall schedule a public hearing, advertise it two (2) times beginning at least fifteen (15) and not more than thirty (30) days prior to the public hearing date.
  - d. The Zoning Administrator shall notify the adjoining landowners within three hundred (300) feet of the proposed Home Occupation location, on the proposed business, and the date of the public hearing by mail at least fifteen (15) days prior to the date of the public hearing. The request shall be posted on the property at least ten (10) days prior to the public hearing.
  - e. The City Board of Adjustment shall conduct the public hearing and decide on the application.
  - f. The City Board of Adjustment shall have the power to require any mitigating measures it deems necessary to protect the public health, safety and welfare.
  - g. The Special Review shall have a fee of fifty dollars (\$50.00).

(Ord. No. 2022, § 3, 9/7/10)

Sec. 30.56. - Mobile homes.

- A. Residential Mobile Homes. Mobile homes are permitted in approved mobile home (RMO) parks and R-II (MH) districts only. No mobile homes shall be placed in other zoning districts except those specified in Section 30.56B.

Any mobile home or replacement of any existing mobile home moved onto a site in one of the approved zoning districts must contain a minimum of eight hundred (800) square feet, and must meet all of the following requirements before a Certificate of Occupancy can be issued by the Building Official:

- A) All mobile homes must be completely skirted.
- B) All mobile homes must be securely anchored at all four corners.
- C) The running gear must be removed.
- D) The tongue must be removed.
- E) All mobile homes must be placed on a permanent foundation. For the purpose of this part, a permanent foundation means a foundation system which has been designed and certified by a professional engineer or architect, or which has been specified by the mobile home manufacturer.

B. Commercial Use. Mobile homes shall not be utilized for any commercial use, other than an on-premises office in connection with a mobile home sales business or as a temporary job shack located on a construction site. Such job shack must be removed within ten (10) days after completion of construction.

(Ord. 1813, 8/21/95)

Sec. 30.56.1. - Manufactured homes.

- A. Manufactured homes are permitted in all residential zoning districts. Any manufactured home or replacement of any existing manufactured home must contain a minimum of one thousand (1,000) square feet.
- B. All manufactured homes must be placed on a permanent foundation. For the purpose of this part a permanent foundation means a standard footing-type, perimeter foundation built to frost depth, with or without a basement.
- C. A manufactured home of less than 1000 square feet may be placed if it meets all of the following conditions:
  - a. The structure is on a permanent foundation.
  - b. The tract or parcel of land for the proposed use must be owned by a unit of local government or a community housing development organization.
  - c. The home must be used to provide affordable housing to households earning less than 80% of the area median income.
  - d. A management plan from the local government or community housing development organization addressing the following factors is submitted to the City Administration and City Commission:
    - i. Affordability plan (including proposed rents).
    - ii. Management plan (including client eligibility and intake).
    - iii. Proposed deed restrictions to be placed on the property requiring adherence to approved affordability plan.

(Ord. 1813, 8/21/95)

Sec. 30.57. - Commercial buildings in residential districts.

Whenever a commercial building is permitted in a residential district, either as a matter of right or by special use permit, that building must meet the density requirements of the residential zone in which it is located, except for the off-street parking requirements. The minimum off-street parking requirement will be established by the Building Official in accordance with Section 50.51.

Sec. 30.58. - Townhouses.

- A. Townhouses are permitted in RII, RII(MH) and RIII districts only.
- B. All townhouse development must comply with the density and setback requirements set forth in Table 30.41, the off-street parking requirements found in Section 30.51, and all other applicable regulations.

(Ord. 1798, 12/19/94)

Sec. 30.59. - Landscaping regulations.

- A. Purpose. The purpose of the ordinance codified in this section is to set forth minimum landscaping requirements for new or altered commercial, industrial, R-III and RMO Zones in order to minimize the visual impact upon public rights-of-way and incompatible uses in said zones and adjacent or abutting R-I or R-II Zones as well as establishing minimum buffering requirements between new or altered commercial, industrial, R-III and RMO Zones and existing incompatible uses and abutting or adjacent R-I or R-II zones and to lessen the impact of lighting.
- C. Prohibition. No land shall be used or occupied and no structure shall be designed, erected, used, occupied or altered where a building permit is required, nor shall any variance or special exception be granted, except in conformity with the regulations established in this section.
- D. General Landscaping Requirements. Landscaping shall be required as follows:
  - 1. A variety of species planted in an informal arrangement. The use of xeriscaping, edible plantings, and/or pollinator friendly plantings is preferred.
  - 2. Planting, watering, and upkeep of all plantings shall be the perpetual responsibility of the owner. In particular, sufficient watering shall be provided to assure the survival of all plantings.
- E. Landscaping Requirements for Storage Areas. Screening, in the form of trees, hedges or other vegetation shall be required between commercial, industrial and multi-family storage areas and any public right-of-way. Such screening shall be entirely on private property, shall be a minimum of four (4) feet in height, and shall not constitute a safety hazard for vehicular or pedestrian movement as defined in Section 30.52 of the Livingston Municipal Code. Decorative walls or fencing or earthen berms may also be used in combination with vegetative screening subject to review and approval of the City.
  - 3. Buffering Required Between Different Land Uses. Where commercial, industrial, multi-family or mobile home park land uses abut or are adjacent to lower density residential land uses or zones, either directly or when separated by an alley or street right-of-way or other natural or manmade structure, the commercial, industrial, multi-family or mobile home park use will provide a landscaped buffer zone screening itself from the lower density residential use.
    - a. Buffer Zone. The buffer zone shall be a minimum of five (5) feet in width with an additional five (5) feet required for each story of the commercial, industrial or multi-family use above one (1) story, not to exceed twenty-five (25) feet in width.
    - b. Screening. Screening shall be installed within the buffer zone which shall consist of vegetation or vegetation and a combination of berm, fencing or masonry walls to a minimum height of six (6) feet in a manner which does not create a safety hazard for vehicular or pedestrian movement or interfere with the requirements of Section 30-52(B) of the Livingston Municipal Code.
    - c. Shade Trees. In addition, a minimum of one (1) shade tree per 250 square feet of buffer zone shall be required. Shade trees required hereunder shall be a minimum of two and one-half (2 ½) inches, DBH, in size at the time of planting.
  - 4. Buffering Required Along State Highways. Where parking areas abut Park Street (State Highway 89) or State Highway 10, a landscape buffer is required between any of the aforementioned roads and parking areas. Informal, clustered plantings are encouraged. Bicycle and walking pathways may be integrated into the buffer.

- a. Buffer Zone. The buffer zone shall be a minimum of 30 feet in width.
  - b. Trees. A minimum of one (1) shade tree and one (1) evergreen tree per 300 square feet of buffer zone shall be required. Trees required hereunder shall be a minimum of two and one-half (2 ½) inches, Diameter at Breast Height (DBH), in size at the time of planting.
- E. Purpose of Lighting Restrictions. The goal in regulating exterior illumination is to direct, to the maximum extent possible, all artificial light onto the property from which it originates. This section does not apply to street lighting provided by a governmental agency. All lighting is required to comply with the adopted Night Sky Protection Act.
- 1. Parking or Storage Area. In any area required to buffer itself from adjacent land uses, all exterior lighting shall be limited in height to no more than sixteen (16) feet and will be required to be of a design which directs light downward through the use of a directional shade.
  - 2. Signs and Decorative Lighting. In commercial and industrial areas adjacent to any land use from which it must be buffered, the following lighting regulations shall apply:
    - a. Internally Illuminated Signs. Internally illuminated signs shall not exceed sixteen (16) feet in height. Internally illuminated canopies or structural panels are prohibited. Alternately, spot-lit signs, canopies or panels may be approved at standard heights if they will not adversely effect neighboring property which determination rests with the discretion of the city planning office, subject to appeal to the Board of Adjustment.
- F. Penalty. A violation of this section is a misdemeanor punishable by fine not to exceed five hundred dollars (\$500.00). Each day that a violation is allowed to continue shall be deemed a separate and punishable offense.

(Ord. 1852, 4/21/97)

Section 30.60.- Sexually oriented businesses.

No sexually oriented business shall be operated or maintained within the corporate limits of the City of Livingston except within the Industrial Zone with the further limitation that no sexually oriented business shall be front on Park Street and shall be set back from Bennett Street a minimum distance of two hundred fifty (250) feet. No sexually oriented business shall be operated or maintained within six hundred (600) feet of either a City or County residential zone, a church, an elementary or high school, a State-licensed day care facilities, public libraries, parks or playgrounds, or another sexually oriented business. The distance limitation in this section shall be measured in a straight line from the main public entrance of said sexually oriented business to the property line of properties in residentially zoned districts, churches, elementary or high schools, State-licensed day care facilities, public libraries, parks or playgrounds, or another sexually oriented business.

Sec. 30.61. - Wind powered generators.

A. Definitions.

- 1. "Wind Powered Generator(s)" or "WPG" means any device, such as a wind charger, wind mill, or wind turbine, and associated facilities including the support structure of the system, such as a tower, that covers wind energy to electrical energy which has been certified to conform to applicable industry standards by a nationally recognized certifying organization such as Underwriters Laboratories or similar certifying organization.
- 2. "Wind powered generator height" means the height of a freestanding WPG shall be measured from the ground level to the highest point on the WPG, including the vertical length of any extensions of the WPG, such as the blade.
- 3. "Tower", as used herein, includes the support structure and all components of the WPG.

- B. Special Exception. Wind-powered generators (WPG), as defined herein, are permitted upon the issuance of a Special Exception permit within any zone, provided the following standards, and any related conditions imposed by the Board of Adjustment, are satisfied. No WPG, or modification thereto, shall be constructed within the City of Livingston, unless a permit has been issued by the City.
  - 1. The permit application shall be accompanied with a non-refundable fee in the amount of one hundred dollars (\$100.00).
  - 2. The permit application shall contain a narrative describing the proposed project, the project location, the approximate generating capacity of the facility, a site plan, a photograph of the same type of wind powered generator being proposed and whether the system will be standalone or interconnected to a public utility under the provisions of 69-8-601 et seq. Montana Code Annotated.
- C. Maximum Height. The maximum height of a freestanding WPG, on any parcel, or combination of parcels thereof, having a total square footage of one (1) acre or less is limited to sixty (60) feet in height. The maximum height of a freestanding WPG, on any parcel, or combination of parcels thereof, having a total square footage of one (1) acre or more is limited to one hundred (100) feet in height.
  - 1. The Board of Adjustment may increase the height of freestanding WPG, provided that in the residential and commercial, districts such increase shall not exceed the maximum height by more than fifty (50) percent. The applicant shall demonstrate, to the Board of Adjustment's satisfaction, that the surrounding topography, structures, vegetation, and other factors make a tower that complies with the height restrictions impractical.
  - 2. Notwithstanding the height limitations of the zoning district, building mounted WPG shall be permitted in all zoning districts, subject to approval by the Board of Adjustment, and shall comply with the following standards:
    - a. Building mounted WPG shall not exceed fifteen (15) feet in height.
    - b. Building mounted WPG shall be prohibited on residential structures less than four (4) stories and forty-two (42) feet in height.
    - c. On nonresidential buildings less than four (4) stories and forty-two (42) feet in height, building mounted WPG shall be setback at least ten (10) feet from the front, side, and rear exterior walls of the structure on which it will be mounted.
    - d. Building mounted WPG shall be installed on the top story.
    - e. The structure upon which the proposed WPG is to be mounted shall have the structural integrity to carry the weight and wind loads of the WPG and have minimal vibration impacts on the structure, as determined by a structural engineer.
  - 3. Minimum ground clearance. The blade tip of any WPG shall, at its lowest point, have ground clearance of no less than fifteen (15) feet.
- D. Minimum Setback. Minimum setback from any property line shall be one hundred (100) percent of the total tower height, as defined herein and no guy wire may extend close than thirty (30) feet from any property line. No part of the wind generator shall extend over, or across, any part of a public right-of-way.
- E. Noise Standard, Shadow Flicker and Signal Interference:
  - 1. Any noise produced by a WPG, permitted under this Section, shall be less than sixty (60) db as measured from the closest neighboring occupied building; and it is incumbent upon the applicant to demonstrate compliance prior to the issuance of any permits by the Board of Adjustment.
  - 2. The facility owner and operator shall make reasonable efforts to minimize shadow flicker to any occupied building not on the property upon which the WPG is located.
  - 3. The applicant shall make reasonable efforts to avoid any disruption or loss of radio, telephone, television or similar signals, and shall mitigate any harm caused by the wind powered generators.

- F. Fencing Requirement and Warnings. All WPG installations, other than single-pole towers, shall be enclosed by a fence with locking gate, or incorporate other effective measures to discourage unauthorized climbing of the tower. Towers shall not be climbable up to fifteen (15) feet above ground surface. A visible warning sign concerning voltage must be placed at the base of all towers. Reflective and brightly colored tubing shall be placed on guy wires up to a height of ten (10) feet from the ground.
- G. Control and Brakes. All wind powered generators shall be equipped with a redundant braking system. This includes both aerodynamic overspeed controls (including variable pitch, tip and other similar systems) and mechanical brakes. Mechanical brakes shall be operated in a fail-safe mode. Stall regulation shall not be considered a sufficient braking system for overspeed protection.
- H. Liability insurance: Construction Phase. There shall be maintained a current general liability policy covering bodily injury and property damage with limits of at least one million dollars (\$1,000,000.00) per occurrence and one million dollars (\$1,000,000.00) in the aggregate. Certificates of insurance shall be filed with the City of Livingston who will also be named as an additional insured.
- I. Aesthetics. WPG colors shall be of neutral subdued tones such as each tones or green or brown. Gray, including darkening galvanized gray, is also acceptable. If constructed on top of structure and visible from the ground, the WPG colors shall be a shade of sky blue. WPG shall not be finished in bright or vivid colors intended to draw attention to the structure or property. WPG shall not be illuminated by artificial means, except where required by the Federal Aviation Administration, or other federal, state, or local law.
  - 1. All permitted WPG shall be placed in a reasonably available location that will minimize the visual impact on the surrounding area, and allow the facility to function in accordance with the standards established by this Section, and all other federal, state, and local law.
  - 2. Wind towers shall not display any advertising, except for reasonable identification of the manufacturer and facility owner/operator, not to exceed one (1) square foot in size.
- J. Building, Electrical, Other Permits. All WPG shall comply with all applicable building, electrical, mechanical, and other permits required and issued by the City of Livingston, the State of Montana and/or federal regulations. This is to include any approvals required from the Historic Preservation Commission, or other local entity.
- K. Technological Obsolescence. If an applicant can demonstrate, to the satisfaction of the Board of Adjustment, that improvements in WPG technology have made some parts of this Section, and requirements, obsolete or unnecessary, the Board of Adjustment may waive those requirements while still satisfying the original intent and application of this Section. Once every two (2) years, the City shall review existing WPG technology for comparison to this Section, to be sure technological improvements are addressed.
- L. Requirements for Removal. Any WPG that is abandoned, damaged, inoperable, or unused for power generation shall be removed within twelve (12) months of the cessation of operations, unless an extension is approved by the Board of Adjustment. If such an extension is not approved, such WPG shall be deemed a nuisance and require its removal at the property owner's expense. After the WPG removal, the owner of the site shall restore the site to its original, or an improved, condition.
- M. Application of Nuisance Law. If, after a Special Exception permit is issued, by the Board of Adjustment for a WPG, and the same WPG fails to comply with any part of this Section, it may deemed a nuisance and all applicable nuisance laws and regulations may be utilized for mitigation.

(Ord. No. 2002, § 1, 8/4/08)

**Editor's note**— Ord. No. 2002, § 1, adopted Aug. 4, 2008, amended Ch. 30 with the addition of a new, unnumbered section. Said section has been numbered § 30.61 at the discretion of the editor.

**SECTION 2**

**Effective date:**

This ordinance will become effective 30 days after the second reading and final adoption.

**PASSED** by the City Commission of the City of Livingston, Montana, on first reading at a regular session thereof held on the \_\_\_\_\_ day of December, 2021.

\_\_\_\_\_  
**DOREL HOGLUND – Chair**

**ATTEST:**

\_\_\_\_\_  
**FAITH KINNICK**  
**Recording Secretary**

\*\*\*\*\*

**PASSED ADOPTED, AND APPROVED** by the City Commission of the City of Livingston, Montana, on second reading at a regular session thereof held on the \_\_\_\_\_ day of January, 2022.

\_\_\_\_\_  
**– Chair**

**ATTEST:**

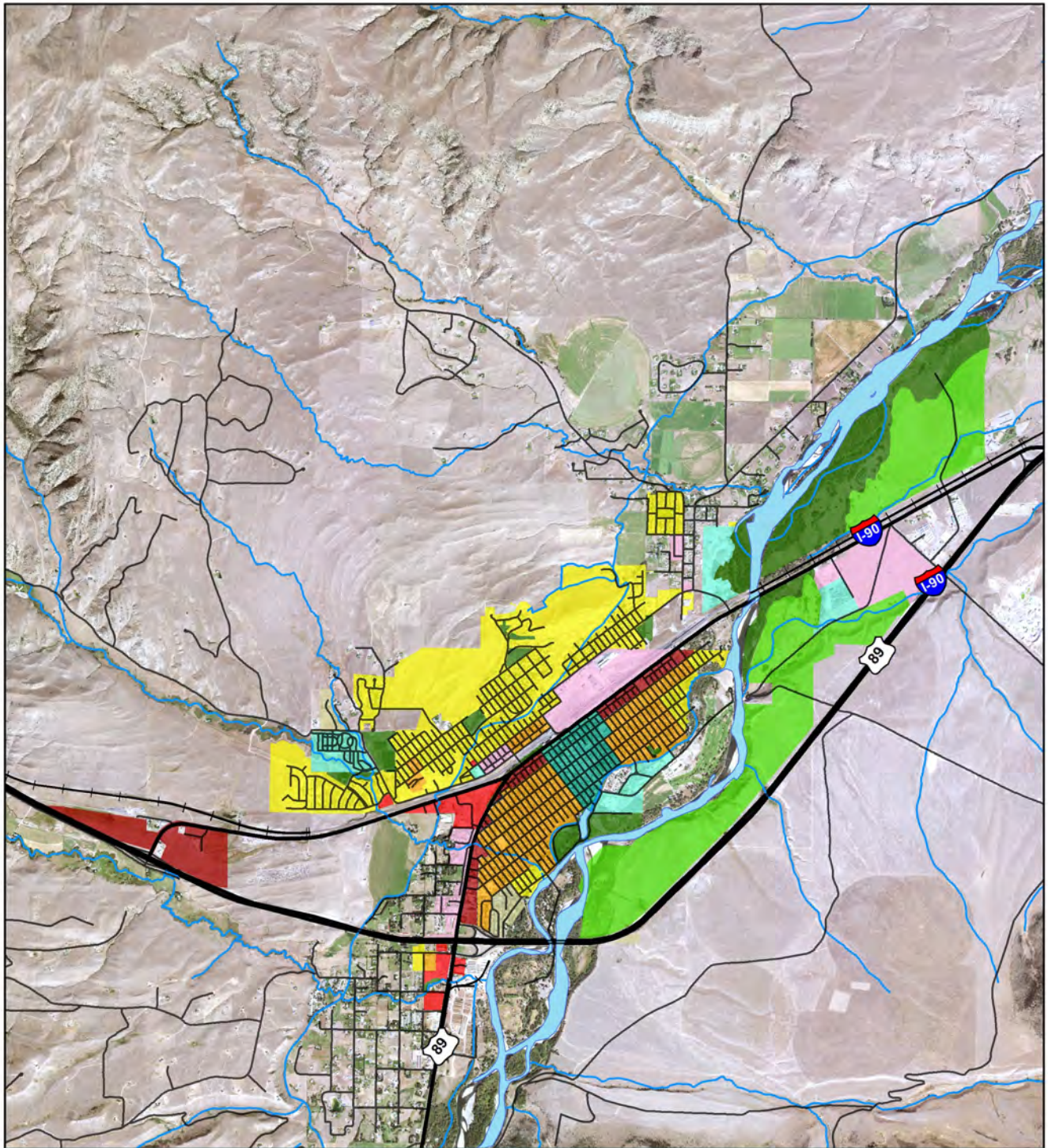
**APPROVED AS TO FORM:**

\_\_\_\_\_  
**FAITH KINNICK**  
**Recording Secretary**

\_\_\_\_\_  
**COURTNEY LAWELLIN**  
**City Attorney**



Exhibit 11.1: Recommended Future Land Use Map



**Future Land Use**

- |  |  |
|--|--|
|  Central Business District  |  Very Low Density Residential |
|  Community Commercial       |  Community Facility           |
|  Neighborhood Commercial    |  Mixed Use                    |
|  High Density Residential   |  Natural Area / Open Space    |
|  Medium Density Residential |  Parks and Rec                |

Exhibit 11.2: Recommended Future Land Use Map (Detailed)

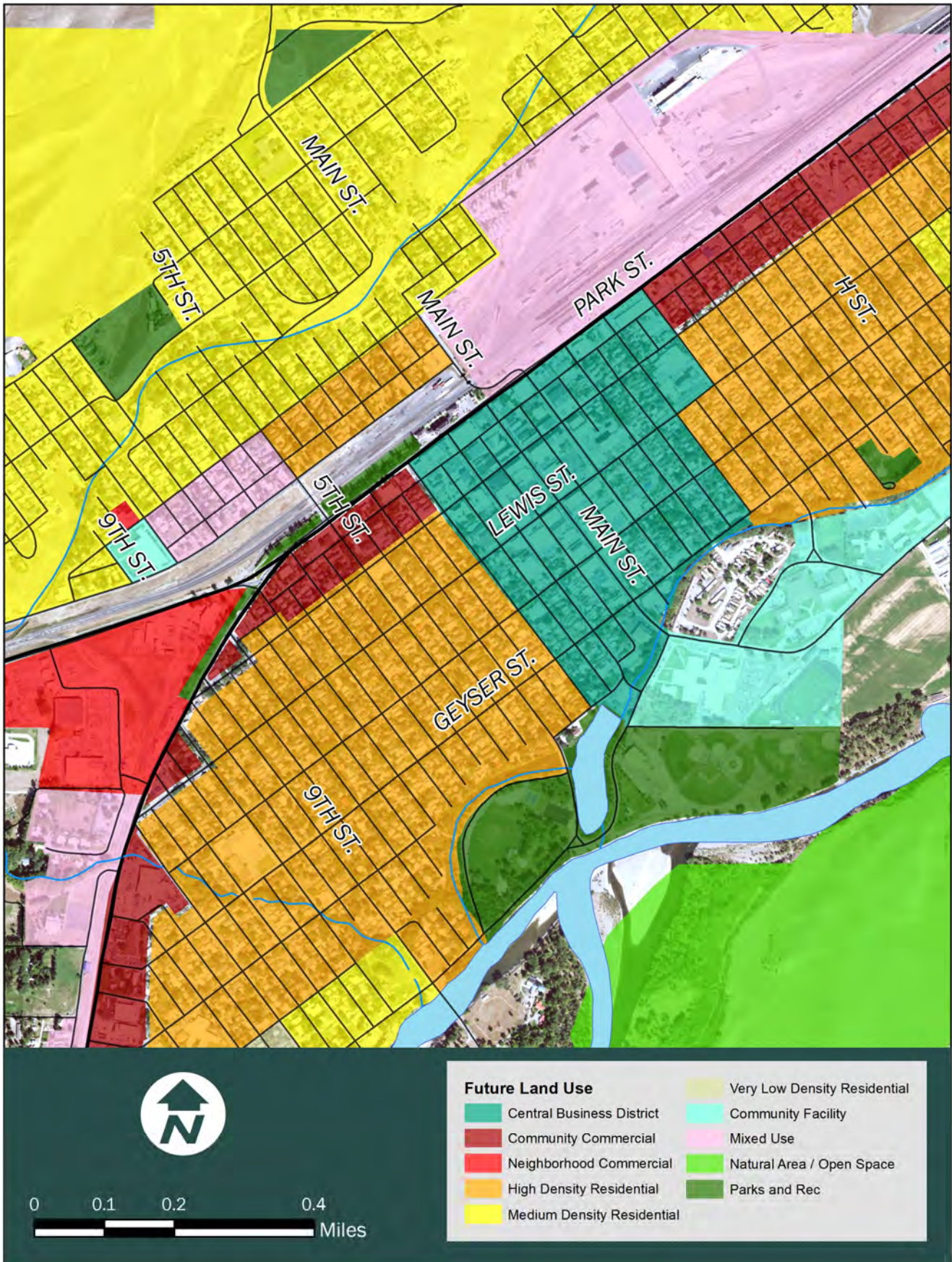
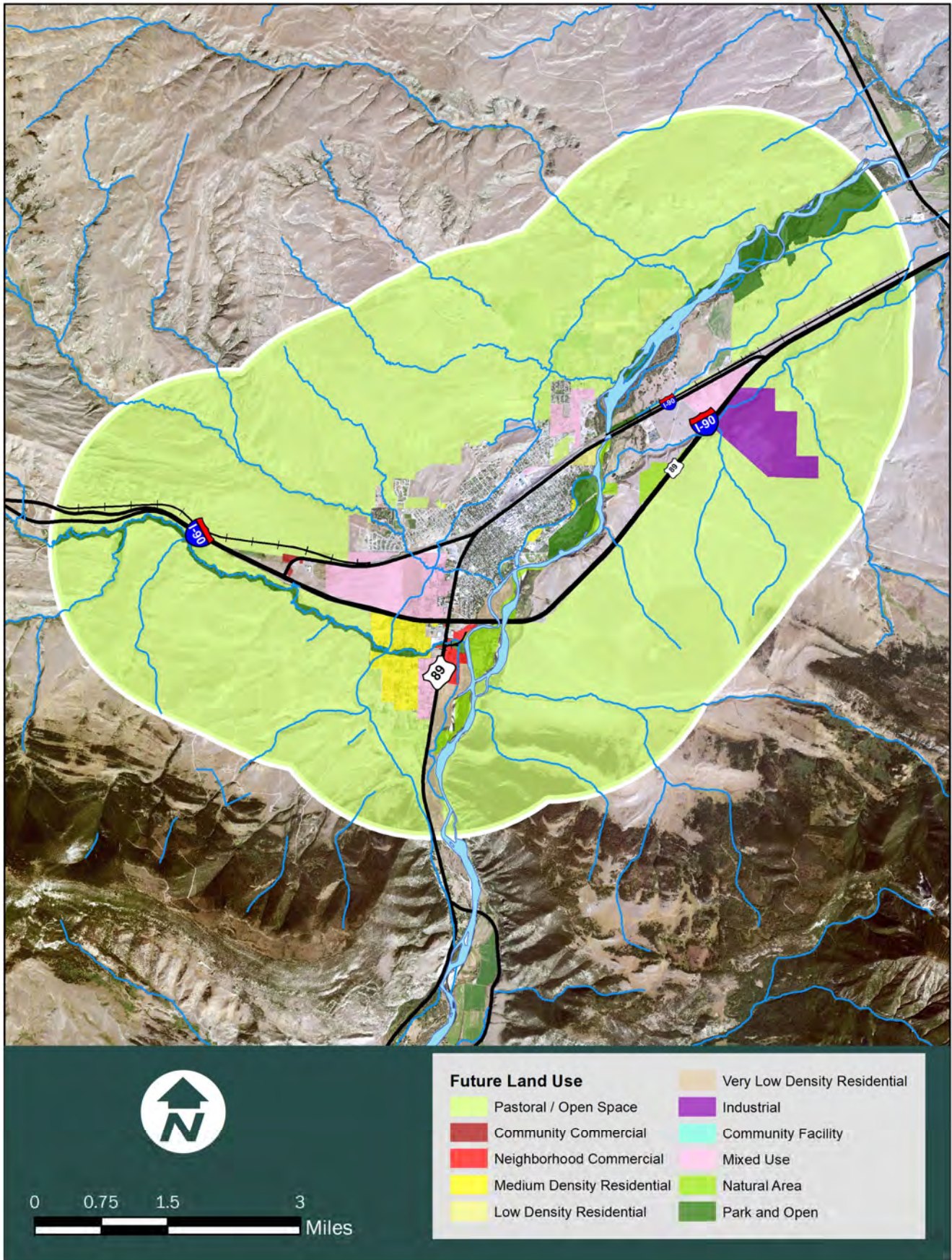
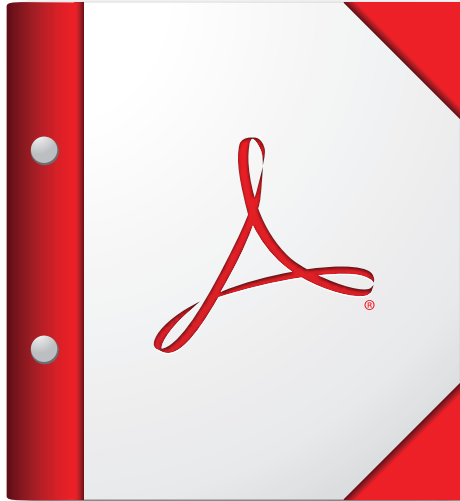


Exhibit 2.9: Recommended Future Land Use Map





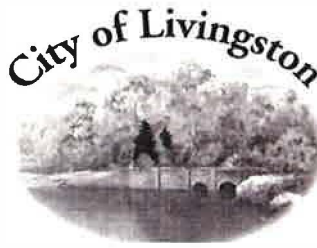
**For the best experience, open this PDF portfolio in  
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**File Attachments for Item:**

**A. DISCUSS/APPROVE/DENY: CITY MANAGER'S REQUEST FOR ARPA FUNDS FOR CITY EMPLOYEE PREMIUM PAY.**

**Michael Kardoes**  
City Manager  
[citymanager@livingstonmontana.org](mailto:citymanager@livingstonmontana.org)  
(406) 823-6000 Phone



**Chair**  
*Dorel Hoglund*  
**Vice Chair**  
*Quentin Schwarz*  
**Commissioners**  
*Mel Friedman*  
*Warren Mabie*  
*Melissa Nootz*

City Manager Request for \$81,000 of ARPA funds for City Employee Premium Pay

An authorized use of American Rescue Plan Act funds is to provide premium pay to essential employees in recognition of their service throughout the pandemic. City Employees have provided exemplary service despite the additional stress, responsibilities, limitations, and risks presented by the COVID-19 pandemic. All city services have been available without degradation throughout the pandemic. City Employees have worked tirelessly to maintain the high level of resident support expected by the citizens of Livingston. The dedication of all City Employees to serve our community despite the barriers inherent to a public health crisis is highly commendable and monetary recognition of their commitment is appropriate, and approved under the ARPA guidelines.

Recommendation: A one-time \$1,000 premium pay payment to all city employees actively employed as of 7 Dec 2021.

Non-eligible employees: Elected officials, City Manager, Department Heads, Library Employees, Temporary Employees, Contract Employees, and Fire Reserves.

Cost: \$81,000

ARPA Fund Overview:

ARPA Funds Received:	\$996,526
ARPA Funds Expected:	\$996,526
Total ARPA Funds Available:	\$1,993,052
ARPA Funds Committed:	\$120,000
Remaining ARPA Funds:	\$1,873,052

Sincerely,

Michael J. Kardoes  
City Manager

<b>Department</b>	<b>Name</b>	<b>Hire Date</b>	<b>Type</b>
DISPATCH	BRAY, CHEYENNE	08/04/2020	Full time
DISPATCH	EDMISTON, KATHRYN S.	08/16/2007	Full time
DISPATCH	FOWLE, CRISTIN D.	01/03/2017	Full time
DISPATCH	GILLEN, SARA J.	08/01/2013	Full time
DISPATCH	GLASS, PEGGY J	08/01/1980	Full time
DISPATCH	PHILLIPS, SHIELA	08/16/2019	Full time
DISPATCH	ROBERTS, BARBARA LEE	07/06/2019	Full time
DISPATCH	STORY, JUDY L.	08/03/2013	Full time
DISPATCH	THOMAS ERVIN, MIRANDA	03/31/2021	Full time
FINANCE	HEDGES, DARCI	09/13/2021	Full time
FINANCE	HUTCHINSON, EMILY	08/05/2021	Full time
FINANCE	KINNICK, FAITH	08/16/2018	Full time
FINANCE	LEMBCKE, SAMANTHA	09/16/2019	Full time
FINANCE	PURKETT, KALSEY L.	06/14/2017	Full time
FIRE	ADAMS, NATHAN M.	08/04/2014	Full time
FIRE	BERNARD, NICHOLAS	10/01/2018	Full time
FIRE	FRANZ, DREW A.	04/17/2018	Full time
FIRE	GILBERT, JONATHAN R.	08/03/2014	Full time
FIRE	HARRINGTON, KEVIN	08/01/1985	Full time
FIRE	KELLEY, DARREN J.	02/16/2016	Full time
FIRE	KELLMAN, ZACHARY	08/16/2021	Full time
FIRE	OLSON, SCOTT	02/18/2021	Full time
FIRE	PIERCE, JOSHUA R.	08/01/2008	Full time
FIRE	PRAHL, TORSTEN	12/01/2009	Full time
FIRE	RIOS, ABEL	01/07/2019	Full time
FIRE	ROEHL, BLAKE	01/16/2018	Full time
FIRE	SCHROETLIN, PHILIP	06/16/2017	Full time
FIRE	WULF, NATHAN	03/01/2004	Full time
JUDICIAL	DENTON, KRISTINE D.	11/02/2015	Full time
LEGAL	ROEHL, ASHLEY	06/01/2020	Full time
PLANNER/BLDG	HAEFS, BRAD L.	02/01/1996	Full time
PLANNER/BLDG	MENARD, MATHIEU	07/01/2020	Full time
POLICE DEPARTMENT	BRUMMEL, JORDAN	02/16/2021	Full time
POLICE DEPARTMENT	CONGLETON, JOSHUA	06/01/2019	Full time
POLICE DEPARTMENT	EMANUEL, ANDREW W.	04/16/2010	Full time
POLICE DEPARTMENT	ENGLE, KEVIN P.	09/01/2014	Full time
POLICE DEPARTMENT	EVANSON, ERICA A.	04/16/2015	Full time
POLICE DEPARTMENT	GENTILE, CHRISTOPHER RYAN	02/18/2020	Full time
POLICE DEPARTMENT	GUNDERSON, JASON D.	04/01/2017	Full time
POLICE DEPARTMENT	HARD, WAYNE L.	10/01/2006	Full time
POLICE DEPARTMENT	KUNNATH, STEVEN J.	09/01/2010	Full time
POLICE DEPARTMENT	LABATY JR, MICHAEL W.	05/16/2016	Full time
POLICE DEPARTMENT	LASHINSKI, DANIEL	05/01/2020	Full time
POLICE DEPARTMENT	MITCHELL, ANASTASIA	09/01/2021	Full time
POLICE DEPARTMENT	O'NEILL, COREY P.	04/16/2017	Full time
POLICE DEPARTMENT	ORMISTON, RICHARD	05/01/2019	Full time
POLICE DEPARTMENT	WALKER, ALEX V.	06/01/2016	Full time
RECREATION	DELL, KIMBERLY	07/01/2021	Full time

RECREATION	ROBINSON, CONNOR	10/25/2021 Full time
RECREATION	TARR, MARGARET	05/01/2014 Full time
STREET/SOLID WASTE	BERGLIN, DENNIS	09/01/2019 Full time
STREET/SOLID WASTE	BUSCH, DANIEL	05/18/2020 Full time
STREET/SOLID WASTE	ENGBERS, ELLIOT	08/19/2019 Full time
STREET/SOLID WASTE	GARRICK, VAN	03/26/2012 Full time
STREET/SOLID WASTE	HAHN, CRAIG	04/02/1990 Full time
STREET/SOLID WASTE	HARPER, JAMES CODY	03/26/2012 Full time
STREET/SOLID WASTE	JONES, WILLIAM T.	10/01/2014 Full time
STREET/SOLID WASTE	KNUTSON, ROBERT	09/17/2018 Full time
STREET/SOLID WASTE	MAHER, DUSTY J.	04/04/2012 Full time
STREET/SOLID WASTE	NELSON, JOSH	08/16/2021 Full time
STREET/SOLID WASTE	O'CONNOR, TERESA C.	05/07/2014 Full time
STREET/SOLID WASTE	PURCELL, CASEY J.	02/08/2012 Full time
STREET/SOLID WASTE	RORICK, DONALD	08/16/2021 Full time
STREET/SOLID WASTE	SKAGGS, MICHAEL	09/01/2020 Full time
STREET/SOLID WASTE	STORDALEN, MICHAEL B.	04/01/2002 Full time
STREET/SOLID WASTE	STORDALEN, RICHARD J	04/03/1995 Full time
WATER/SEWER	ALLAN, JENNIFER	10/27/2021 Full time
WATER/SEWER	BAKER, DANIEL	01/01/2021 Full time
WATER/SEWER	DILLEY, CHARLES	05/18/2020 Full time
WATER/SEWER	FISHER, DENNIS J	10/01/1995 Full time
WATER/SEWER	FUHS III, ALBERT T.	05/15/2003 Full time
WATER/SEWER	HAEFS, HAL L.	10/01/1995 Full time
WATER/SEWER	HARDESTY, TIMOTHY	08/17/2020 Full time
WATER/SEWER	JOHANSSON, ALMIRA V.	10/03/2016 Full time
WATER/SEWER	MCCLURE, NATHAN	01/11/2021 Full time
WATER/SEWER	O'ROURKE, MARTHA	09/01/2020 Full time
WATER/SEWER	RAYMOND, CHARLES	07/16/2019 Full time
WATER/SEWER	SCHWARTZER, JESSIE	06/01/2020 Full time
WATER/SEWER	TAYLOR, J	08/19/2019 Full time
WATER/SEWER	TOWNSEND, RYAN	01/02/2019 Full time



**File Attachments for Item:**

**B. YBCC'S REQUEST FOR \$80,000 OF ARPA FUNDS FOR SOLAR INSTALLATIONS.**

**From:** [Michael Kardoes](#)  
**To:** [Faith Kinnick](#)  
**Subject:** FW: proposal for city matching funds  
**Date:** Monday, November 22, 2021 2:53:03 PM

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We will need this in the packet.

Michael Kardoes  
City Manager  
Livingston, MT 59047  
P: 823-6000  
[citymanager@livingstonmontana.org](mailto:citymanager@livingstonmontana.org)



**From:** Joan Kresich [mailto:joankresich@gmail.com]  
**Sent:** Thursday, September 16, 2021 12:46 PM  
**To:** Michael Kardoes <[mkardoes@livingstonmontana.org](mailto:mkardoes@livingstonmontana.org)>  
**Subject:** proposal for city matching funds

Dear Mike,

First, thanks for your part in helping make Livingston a solar leader. We're very excited to see the array on the new city headquarters!. We plan to publish a map of solar arrays in our town next month, including the new city building. It's impressive to see how many installations there are!

YBCC will be receiving county ARPA funds for four community solar projects. Two of those projects, solar arrays on the Sherwood Inn and the Miles building, were given with the condition that they be matched city ARPA funds. We will be making a presentation to the City Commission in October to

make this request. We want to be sure that all of your questions have been answered well ahead of that meeting.

The two projects we'll be highlighting are both providing substantial low income housing. We know the needs for this housing are great; one way we can address that need is by making sure that these two existing sites are able to make use of energy cost savings.

I hope you'll contact me with any questions.

All the best,  
Joanie  
YBCC Co-chair  
(510) 710-6922

Below is a summary of our YBCC proposal.

**BACKGROUND**

YBCC is a community non-profit with an eight-year track record of successful community projects that bring the shared benefits of clean renewable energy to our town. We have initiated and fundraised for 7 large community **solar projects**, and organized a **Solarize Livingston** campaign, resulting in over 20 new residential installations.

**Costs for Our Proposals**

**Sherwood Inn Apartments**

Solar, roof mounted

**\$60,000 total cost**  
**\$30,000 county**

**\$30,000 city**

**Miles Building Apartments**

Solar, roof mounted

**\$100,000 total cost**

**\$50,000 county**

**\$50,000 city**

*Livingston suffers from a chronic shortage of low and moderate income housing that negatively impacts many aspects of our lives here. Our pride in being home to a mix of people has dwindled as many who rely on affordable housing have been forced out. Help wanted signs in local businesses can be seen all around town.*

*People who rely on low-income housing – people on fixed incomes, students, seniors, artists, people with disabilities, people choosing a ‘low impact’ life, and many others are rapidly disappearing from our town life. It is imperative that we protect the low- income housing that currently exists.*

**The Sherwood Inn Apartments Solar Project**

325 S Main St, Livingston

The Sherwood has 49 rent-controlled apartments for Seniors. The building is very poorly insulated, and all utilities are electric, so energy costs are very high. Rent is income based (under \$25,000/yr.) There is an onsite manager and coin op laundry. The site is centrally located affording residents walking opportunities.

We request \$30,000 in city ARPA funds for this project. The roof is due to be replaced in early 2022, which means the roof and the solar system will begin their usable life at the same time, which is optimal.

**Miles Building**

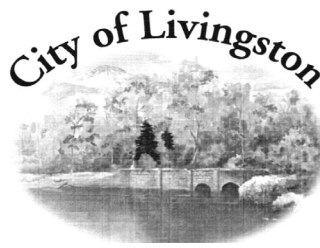
107 2<sup>nd</sup> St., Livingston

The HRDC owned Miles Building contains 40 studio and one-bedroom apartments designed for elderly and handicapped units. It will continue to serve this category of residents into the foreseeable future, protected by its HRDC status. Rent is based on income with all utilities included in rent. There is an on-site manager, community room and onsite coin operated laundry. The location in downtown Livingston provides residents with good walkability.

We propose a 50kW photovoltaic system to reduce energy bills for residents. We propose \$50,000 in city ARPA funds. The roof on the Miles Building is due to be replaced this fall (2021) which means the new roof and the solar array will begin their usable life at the same time, which is optimal. The energy cost savings will

continue to support the building's financial stability and mission over several decades.

**Michael Kardoes**  
City Manager  
[citymanager@livingstonmontana.org](mailto:citymanager@livingstonmontana.org)  
(406) 823-6000 Phone



**Chair**  
*Dorel Hoglund*  
**Vice Chair**  
*Quentin Schwarz*  
**Commissioners**  
*Mel Friedman*  
*Warren Mabie*  
*Melissa Nootz*

City Manager Staff Report for YBCC Request for \$80,000 of ARPA funds for Solar Installations

Yellowstone Bend Citizens Council has requested \$80,000 in ARPA funding for Solar Installations on the Sherwood and Miles Building (see attached requests). After a full review by City Staff, it is the City Manager’s opinion that the request does not qualify for ARPA funds under the current program.

Eligible uses for APRA funds include:

- Revenue replacement for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency, relative to revenues collected in the most recent fiscal year prior to the emergency
- COVID-19 expenditures or negative economic impacts of COVID-19, including assistance to small businesses, households, and hard-hit industries, and economic recovery
- Premium pay for essential workers
- Investments in water, sewer, and broadband infrastructure

Key features of the request that exclude it from ARPA funding include:

- It does not actually affect the rent of the individuals in the buildings
- It is not directly related to COVID
- It does not expand housing in any manner or address workforce housing for local businesses

After the City Manager provided this opinion to YBCC, they subsequently asked for the City Commission to review the request and provided references to the “Compliance and Reporting Guidance for State and Local Fiscal Recovery Funds”, specifically the following sections:

- 2.2 Housing Assistance
- 2.10 Aid to Non-Profit Organizations
- 3.10 Housing Support

As these are compliance and reporting guidance, they are not necessarily “eligible uses”. Additionally, these reporting categories are for communities with populations over 250,000. Larger municipalities fall under different guidance than our city and these references do not create additional eligible uses. Moreover, the requirements that would need to be in place before undertaking a project under these categories are significant, and have not been met in any part of the request. Specifically, we would need to show that this was an evidence-based intervention which would require at a minimum either a quasi-experimental study with positive findings on intended outcomes or two non-experimental studies with positive findings on intended outcomes. Neither standard has been met by this project.

Additionally, even if it was determined that this project was eligible for ARPA funds, its scope is extremely limited and more comprehensive projects can be found to mitigate COVID-19 effects in the community and provide a wider group of beneficiaries for the expenditures.

Recommendation: Deny YBCC request for ARPA funds due to ineligibility.

LIVINGSTON CITY COMMISSION ADDENDUM #1

REGULAR MEETING 09.07.2021

ADDENDUM TO ACTION ITEM

C. DISCUSS: PARKS AND TRAILS COMMITTEE RECOMMENDATION ON  
RESERVOIR PARK.

**From:** jsouvigney@gmail.com <jsouvigney@gmail.com>  
**Sent:** Monday, November 8, 2021 2:35 PM  
**To:** Michael Kardoes <mkardoes@livingstonmontana.org>; Dorel Hoglund <dhoglund@livingstonmontana.org>  
**Cc:** Faith Kinnick <fkinnick@livingstonmontana.org>  
**Subject:** PTC recommendation on Reservoir Park.

Hi, Mike and Dorel,

Over the past summer and early fall, the Parks & Trails Committee solicited public comment on the development of Reservoir Park. The greatest public support, as expressed throughout that process, was for:

1. Natural kids play space
2. Maintaining natural open space
3. A fenced dog park
4. A kids bike skills course

The public also expressed concerns about issues like safety, parking and park maintenance. More detail is provided in the attached document about desired amenities and concerns.

The Parks & Trails Committee voted unanimously at its October meeting to recommend to the City Commission that the City develop Reservoir Park with consideration for these priorities and the feedback outlined in this document, over a multi-year period, with appropriate attention paid to areas of concern raised by the public. We look forward to working with the City on any development of Reservoir Park.

Thanks. Please let me know when this will be before the City Commission.

Jeanne

Jeanne-Marie Souvigney  
(406) 581-8942  
[jsouvigney@gmail.com](mailto:jsouvigney@gmail.com)



November 8, 2021

To: Livingston City Commission

Fr: Parks & Trails Committee

Re: Recommendation on development of Reservoir Park

Over the past summer and early fall, the Parks & Trails Committee (PTC) solicited public comment on the development of Reservoir Park. The greatest public support, as expressed throughout that process, was for:

5. Natural kids play space
6. Maintaining natural open space
7. A fenced dog park
8. A kids bike skills course

The public also expressed concerns about issues like safety, parking and park maintenance. More detail is provided below about desired amenities and concerns.

The Parks & Trails Committee voted unanimously at its October meeting to recommend to the City Commission that the city develop Reservoir Park with consideration for these priorities and the feedback outlined in this document, over a multi-year period, with attention paid to areas of concern raised by the public. We look forward to working with the City on any development of Reservoir Park.

### Background

The City's parks and trails, like many outdoor recreation places across the state, experienced record numbers of users in 2020 as people sought public areas for recreation, socializing and family time that allowed an escape from the confines of indoor restrictions related to COVID. Many of our local trails and parking lots were full day after day, with heavy use extending into the colder fall and winter months. At the same time, local residents continued to ask for more parks and trails on the north side as well as dog-friendly areas.

In consideration of these factors, the PTC asked the City Commission to allocate \$50,000, which the Commission approved, for the development of Reservoir Park on the north side of town. This space is a unique large plot of undeveloped, open city land suitable for and already designated as a park but with no amenities like those found at other city parks. The 2012 Parks & Trails Master Plan recommended that Reservoir Park include a fenced off-leash dog area, community gardens and a children's play area, along with parking, sidewalks, picnic shelter, benches and a vault toilet.

Since Commission approval, the PTC solicited public comments on the development of Reservoir Park. The community and neighborhood residents in particular have shared their views regarding this project in a variety of different venues – community gatherings at the Farmers Market and at Northside Soccer Fields during Saturday games, a site visit at Reservoir Park, several PTC meetings, through a written questionnaire, emails and other means, resulting in

substantial public comment, including 90 questionnaires returned and conversations with an estimated 300 people.

Bubble diagrams and idea boards, created by BYLA, an architectural firm that provided their pro-bono assistance to this project, were available at many of these public events to help spur ideas. The initial idea boards included images of spaces for play, sports and passive enjoyment, kids' bike skills parks, dog parks, community gardens and an overlook, and were expanded in response to public comment at one PTC meeting to include more natural settings (pathways, boardwalks, natural climbing features).

### Public Response

We saw the greatest support for:

1. Natural kids play space
2. Natural open space
3. Fenced in dog park
4. Bike skills course

There was in particular a very keen interest in playscapes that emphasized natural materials, landscaping that preserved and supported natural species and enhanced pollinator habitat and maintaining open space (many mentioned wanting to enhance natural colors, features and vistas and other mentioned avoiding bright colors and plastics). Ideas for a space for children included the natural playscape and bike skills course as well as a traditional playground, swings and a rock-climbing boulder.

Other amenities people asked for included:

- Maintained trails
- A dog agility course
- Sport courts – basketball, tennis, baseball, soccer, 3D archery range, disc golf
- Public restrooms and water fountains, benches, shelter
- ADA accessibility
- Wind block, trees and shade
- Native landscaping interpretive signs

Residents also mentioned an interest in a recreational center, an indoor pool, an ice rink, a roller skating rink, a community music venue and a zip line.

Concerns residents shared largely centered around traffic, enforcing speed limits, parking and safe access to the park (particularly to the triangle area), hours of access and overall safety. They want the park maintained, including controlling noxious weeds. Some are apprehensive about potential problems with more dogs in the area, lack of clean-up after dogs and conflicts with local fauna that use the space. Other concerns:

- A desire to maintain the night sky ordinance
- Characteristics of park features/ an interest in no fencing/ no blocked views
- Corporate branding.

**LIVINGSTON CITY COMMISSION ADDENDUM #2**

**REGULAR MEETING 12.07.2021**

ADDENDUM TO SCHEDULED PUBLIC COMMENT

- A. ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDING JUNE 30, 2021 AND RELATED INFORMATION. (Electronic version only)

ADDENDUM TO ACTION ITEMS

- D. DISCUSS/APPROVE/DENY: CREATION A CITIZEN/COMMISSION LED WORKING GROUP TO RE-WRITE THE LIVINGSTON STRATEGIC PLAN, MISSION, VISION, VALUES AND GOALS.

- E. DISCUSS/APPROVE/DENY: DISCUSS CANCELLING THE DECEMBER 21, 2021 COMMISSION MEETING.



December 7, 2021

City Commissioners and City Manager  
City of Livingston, Montana

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Livingston, Montana for the year ended June 30, 2021. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in our engagement letter dated October 13, 2021, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the City's internal control. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with such provisions was not an objective of our audit.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on October 26, 2021.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Livingston are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the City adopted GASB Statement No. 84, *Fiduciary Activities*, in fiscal year 2021. Accordingly, payroll and health liabilities previously reported in the payroll agency fund are now reported within the individual governmental and enterprise funds. Additionally, as described in Note 1, GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, was also implemented during fiscal year 2021; the primary objective of which is to provide temporary relief to local governments in light of the COVID-19 pandemic through postponing the effective dates of certain upcoming GASB statements. The application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.



The most sensitive estimates affecting the financial statements were: Capital assets' useful lives, potential impairments, and depreciation. Other post-employment healthcare benefits are based on management's estimates used in the actuarial calculation of this liability. The City's proportionate share of the net pension liability is based on estimates used in the actuarial calculation for the entire pension plan and the allocation of the City's proportionate share of that liability. We evaluated the key factors and assumptions used to develop these estimates in determining that the balances are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the summary of significant accounting policies in Note 1, debt service requirements for long-term debt in Note 7, post-employment benefits other than pensions in Note 11, and net pension liability in Notes 12 to 15.

The financial statement disclosures are neutral, consistent, and clear.

#### Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. A listing of adjusting journal entries is attached to this letter.

#### Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 7, 2021.

#### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or, a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, schedules of changes in total other post-employment benefits liability and related ratios, schedules of proportionate share of the net pension liability for PERS, MPORS, and FURS, schedule of contributions for PERS, MPORS, and FURS, and budgetary comparison schedules – general fund and major special revenue funds, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and budget and actual schedules – nonmajor funds, which accompany the basic financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and the statistical section, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction of Use

This information is intended solely for the use of management and City Commission of the City of Livingston and the Montana Department of Administration and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,

***Amatics CPA Group***  
Bozeman, Montana

Attachment

**City of Livingston**  
**Year End: June 30, 2021**  
**Reclassifying Journal Entries**  
**Date: 7/1/2020 To 6/30/2021**

<b>Prepared by</b>	<b>Reviewed by</b>	<b>Reviewed by</b>
MS 11/16/2021		

**A-AJE**

Number	Date	Name	Account No	Reference	Debit	Credit
1	6/30/2021	PRINCIPAL	2310-400-490500-610 2310	P-1	2,072.00	
1	6/30/2021	INTEREST	2310-400-490500-620 2310	P-1		2,072.00
To reclassify 2019 bond issuance cost reduction/amortization for GLTDAG debt service roll forward						
2	6/30/2021	ACCOUNTS RECEIVABLE	5410-122999 5410	J-20-2	45,100.00	
2	6/30/2021	REP & MAINT SUPPLIES	5410-804-430830-231 5410	J-20-2		45,100.00
To adjust for double payment subsequently refunded in FY 2022.						
3	6/30/2021	CASH	1000-101000 1000	Q-203	22,100.00	
3	6/30/2021	ACCOUNTS PAYABLE	1000-202000 1000	Q-203		22,100.00
To adjust A/P for client AJE						
4	6/30/2021	CASH	1000-101000 1000	D-200	203,680.63	
4	6/30/2021	PREPAID INSURANCE	1000-141000 1000	D-200	17,087.21	
4	6/30/2021	PAYROLL PAYABLE	1000-201000 1000	D-200		168,688.06
4	6/30/2021	PREPAID INSURANCE	2220-141000 2220	D-200	3,505.38	
4	6/30/2021	PAYROLL PAYABLE	2220-201000 2220	D-200		15,731.31
4	6/30/2021	PREPAID INSURANCE	2300-141000 2300	D-200	4,639.36	
4	6/30/2021	PAYROLL PAYABLE	2300-201000 2300	D-200		28,119.63
4	6/30/2021	PREPAID INSURANCE	2500-141000 2500	D-200	2,650.51	
4	6/30/2021	PAYROLL PAYABLE	2500-201000 2500	D-200		19,024.09
4	6/30/2021	CASH	5210-101000 5210	D-200	96,197.64	
4	6/30/2021	PREPAID INSURANCE	5210-141000 5210	D-200	3,774.28	
4	6/30/2021	PAYROLL PAYABLE	5210-201000 5210	D-200		17,427.45
4	6/30/2021	PREPAID INSURANCE	5310-141000 5310	D-200	3,918.05	
4	6/30/2021	PAYROLL PAYABLE	5310-201000 5310	D-200		24,837.03
4	6/30/2021	PREPAID INSURANCE	5410-141000 5410	D-200	3,689.53	
4	6/30/2021	PAYROLL PAYABLE	5410-201000 5410	D-200		25,053.01
4	6/30/2021	PREPAID INSURANCE	5510-141000 5510	D-200	3,569.43	
4	6/30/2021	PAYROLL PAYABLE	5510-201000 5510	D-200		43,831.44
4	6/30/2021	CASH	7910-101000 7910	D-200		299,878.27
4	6/30/2021	PREPAID INSURANCE	7910-141000 7910	D-200		42,833.75
4	6/30/2021	PAYROLL PAYABLE	7910-201000 7910	D-200	191,417.02	
4	6/30/2021	FIREFIGHTERS FUND	7910-206133 7910	D-200	45.00	
4	6/30/2021	FIREFIGHTERS POLITICAL ACTION C	7910-206134 7910	D-200	33.00	
4	6/30/2021	STATE WITHHOLDING PAYABLE	7910-212200 7910	D-200	11,445.00	
4	6/30/2021	WORK COMP PAYABLE	7910-212210 7910	D-200	10,286.25	
4	6/30/2021	UI PAYABLE	7910-212220 7910	D-200	1,211.94	
4	6/30/2021	CHILD SUPPORT PAYABLE	7910-212230 7910	D-200	333.00	
4	6/30/2021	P E R S	7910-212250 7910	D-200	23,467.73	
4	6/30/2021	POLICE PENSION	7910-212260 7910	D-200	8,033.15	
4	6/30/2021	FIRE RETIREMENT	7910-212270 7910	D-200	11,431.09	
4	6/30/2021	FIREFIGHTERS ASSOCIATION	7910-212280 7910	D-200	404.53	
4	6/30/2021	ICMA PAYABLE	7910-212320 7910	D-200	2,396.63	
4	6/30/2021	FICA PAYABLE	7910-212510 7910	D-200	29,161.50	
4	6/30/2021	FED WITHHOLDING PAYABLE	7910-212520 7910	D-200	21,095.00	
4	6/30/2021	LOCAL 2711 AFSCME POLICE	7910-212600 7910	D-200	470.75	
4	6/30/2021	LOCAL 630 IAFF	7910-212610 7910	D-200	469.00	
4	6/30/2021	LOCAL 2711 AFSCME MAINT	7910-212620 7910	D-200	689.10	
4	6/30/2021	AFLAC TAXABLE	7910-212939 7910	D-200	3,100.12	

**City of Livingston**  
 Year End: June 30, 2021  
 Reclassifying Journal Entries  
 Date: 7/1/2020 To 6/30/2021

Prepared by	Reviewed by	Reviewed by
MS 11/16/2021		

A-AJE-1

Number	Date	Name	Account No	Reference	Debit	Credit
4	6/30/2021	AFLAC PRETAX	7910-212940 7910	D-200	4,860.65	
4	6/30/2021	DELTA DENTAL	7910-212942 7910	D-200	893.48	
4	6/30/2021	VSP VISION CARE	7910-212943 7910	D-200	184.59	
4	6/30/2021	LIFE INSURANCE PAYABLE	7910-212955 7910	D-200	415.39	
4	6/30/2021	FLEX PLAN BENEFITS PAY	7910-212970 7910	D-200	13,617.43	
4	6/30/2021	HSA PAYABLE	7910-212971 7910	D-200	5,458.73	
4	6/30/2021	MERP PAYABLE	7910-212973 7910	D-200	1,562.50	
4	6/30/2021	MT POLICE PROTECTIVE ASSOC.	7910-214300 7910	D-200	229.44	
		To adjust balances out of fund 7910 (not considered a fiduciary fund) - client entry				
					<b>754,696.04</b>	<b>754,696.04</b>
<b>Net Income (Loss)</b>			<b>30,996,770.70</b>			





CITY OF LIVINGSTON, MONTANA  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Prepared by the City of Livingston Finance Department

CITY OF LIVINGSTON, MONTANA  
 ANNUAL COMPREHENSIVE FINANCIAL REPORT  
 JUNE 30, 2021

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CITY OF LIVINGSTON, MONTANA  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
JUNE 30, 2021

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CITY OF LIVINGSTON, MONTANA  
 ANNUAL COMPREHENSIVE FINANCIAL REPORT  
 JUNE 30, 2021

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**PART I**

**INTRODUCTORY SECTION**

**City Manager**  
Michael Kardoos

(406) 823-6000 phone  
(406) 222-6823 fax

citymanager@livingstonmontana.org  
www.livingstonmontana.org



**Chairperson**  
Dorel Hoglund

**Vice Chairman**  
Quentin Schwartz

**Commissioners**  
Mel Friedman  
Warren Mabie  
Melissa Nootz

---

December 7, 2021

To the Citizens of the  
City of Livingston, Montana

The Annual Comprehensive Financial Report of the City of Livingston, Montana, for the fiscal year ended June 30, 2021 is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

### **PROFILE OF GOVERNMENT**

The City of Livingston is the county seat of Park County, Montana and was incorporated in 1889. The City is bordered by the Yellowstone River and is just north of Yellowstone National Park. With a population of 8,040 as of the 2020 census, it is the 12<sup>th</sup> largest city in the state according to the 2020 Census.

The City of Livingston is governed by a commission-manager form of government. The City Commission is composed of five non-partisan commissioners, elected at large by the voters of the City. The Commission elects a Chair and Vice Chair annually. The Livingston City Commission is the legislative and policy-making body of the City and is responsible for the performance of all duties and obligations imposed upon the City by state law. The City Manager is appointed by, and serves at the pleasure of, the City Commission. The City Manager's primary duty is to ensure that policies and guidelines adopted by the City Commission are executed as efficiently, fairly, and effectively as possible.

The government provides a full range of services including police and fire protection; city court; the construction and maintenance of streets and infrastructure; recreational activities; cultural events; planning and zoning; water, wastewater and solid waste utilities; and general administrative services. The main source of income for the City of

Annual Comprehensive Financial Report (ACFR)  
Transmittal Letter

Livingston is property tax revenue. State law limits the amount of taxes a municipality may levy making cities heavily dependent on new construction to increase their property tax base. Other major sources of revenue are charge for services for utilities provided to residents within the city, however, these funds are not available for the general operation of the government. The City, as a primary government, is supported or works closely with certain entities to provide these services to the citizens of the City of Livingston.

The State of Montana requires a biannual audit of the books of accounts, financial records, and transactions of all administrative departments of the City by independent certified accountants selected by the City Commission. It is the belief of the City Commission and Executive staff that an annual audit assures a higher level of financial management and fiscal responsibility. This policy, along with the legal requirements, has been complied with and the auditors' opinion of Amatics CPA Group has been included in this report.

Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

The annual budget serves as the foundation for the City's financial planning and control. All departments of the City submit budget proposals to the Finance Department in February/March of each year. The Finance Department uses these requests as the starting point for the development of the next fiscal year's budget. The City Commission is required to hold public hearings on the proposed budget with the final budget approved and adopted by resolution by the later of the first Thursday after the first Tuesday in September or within 30 calendar days of receiving the certified taxable values from the Montana Department of Revenue. Although the legal level of budget appropriations is the fund level, a management plan is prepared by fund, department, division and line item. The City maintains budgetary controls whose objective is to ensure compliance with legal provisions embodied in the annual appropriations budget approved by the City Commission.

## **ECONOMIC CONDITION AND OUTLOOK**

The City of Livingston has recorded steady growth over the last 7 years, however due to its proximity to Bozeman it is starting to see an acceleration in that growth. The high cost of living in the Gallatin Valley has resulted in more people moving to Livingston. In fiscal year 2021 the city issued 173 building permits, 57 of which were for residential units. Due to the increased demand for residential construction, the City is experiencing a shortage of available lots.

As of July 2021, Montana's unemployment rate was 3.7% and Park County had a rate of 3.7%, compared to the national rate of 5.9%. Average salaries for the state were \$47,270, 16.1% lower than the national average of \$56,310, and only \$41,883 for Park County. In Livingston, specifically, this can be attributed to accommodation and food service as the primary industry where wages are generally low. This has created a need for more low income housing as a high demand for rental units, both long and short-term, has resulted in an increase in the cost of housing. Developers in the area are looking for opportunities more high density housing options including an HRDC development of small manufactured homes.

## **LONG-TERM FINANCIAL PLANNING AND MAJOR INITIATIVES**

The City began improving the infrastructure in the downtown area in the spring of 2018 as part of a multiyear project. This is a project that has been years in the making and will include new streets, sidewalks, and other infrastructure. The City continued with the next two phases of this project beginning in the spring of 2019. Improvements continued into 2020 and were completed in the Fall of that year. Future infrastructure projects will be focus in areas outside of Downtown.

Annual Comprehensive Financial Report (ACFR)  
Transmittal Letter

In the early fall of 2018 the City began creating its 5-year Strategic Plan. The final plan was approved and adopted by the City Commission in March 2019. Details of the Strategic Plan as well as the progress made can be found on the City's website ([livingstonmontana.org](http://livingstonmontana.org)). This document is updated as need if priorities of the City have changed.

In June 2021, the City of Livingston adopted its Growth Policy. The purpose of a growth policy is to guide decisions about development and infrastructure investments within the City and should be reviewed every 5 years. The growth policy was created and finally adopted after 18 months of input from the community as well as City staff and key stakeholders. Key elements identified in the growth policy include a desire from the public for infill within the existing boundaries of the City, affordable housing, alternative transportation, and public facilities. While funding for specific projects have not yet been identified, this document will lead the City in those decisions.

Additional information related to City projects during the year can be found in the Management Discussion and Analysis section of this report beginning on page II-3.

### **AWARDS**

The Government Finance Officers' Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the City of Livingston for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2020. This was the ninth year the City has received this prestigious award. The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by the City. Each ACFR is judged by an impartial panel to meet the high standards of the program including demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users to read the ACFR.

### **ACKNOWLEDGEMENTS**

The preparation of this Annual Comprehensive Financial Report on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report.

In closing, without the leadership and support of the governing body of the City, preparation of this report would not have been possible.

Sincerely,



Michael Kardoes  
City Manager



Paige Fetterhoff  
Finance Director





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

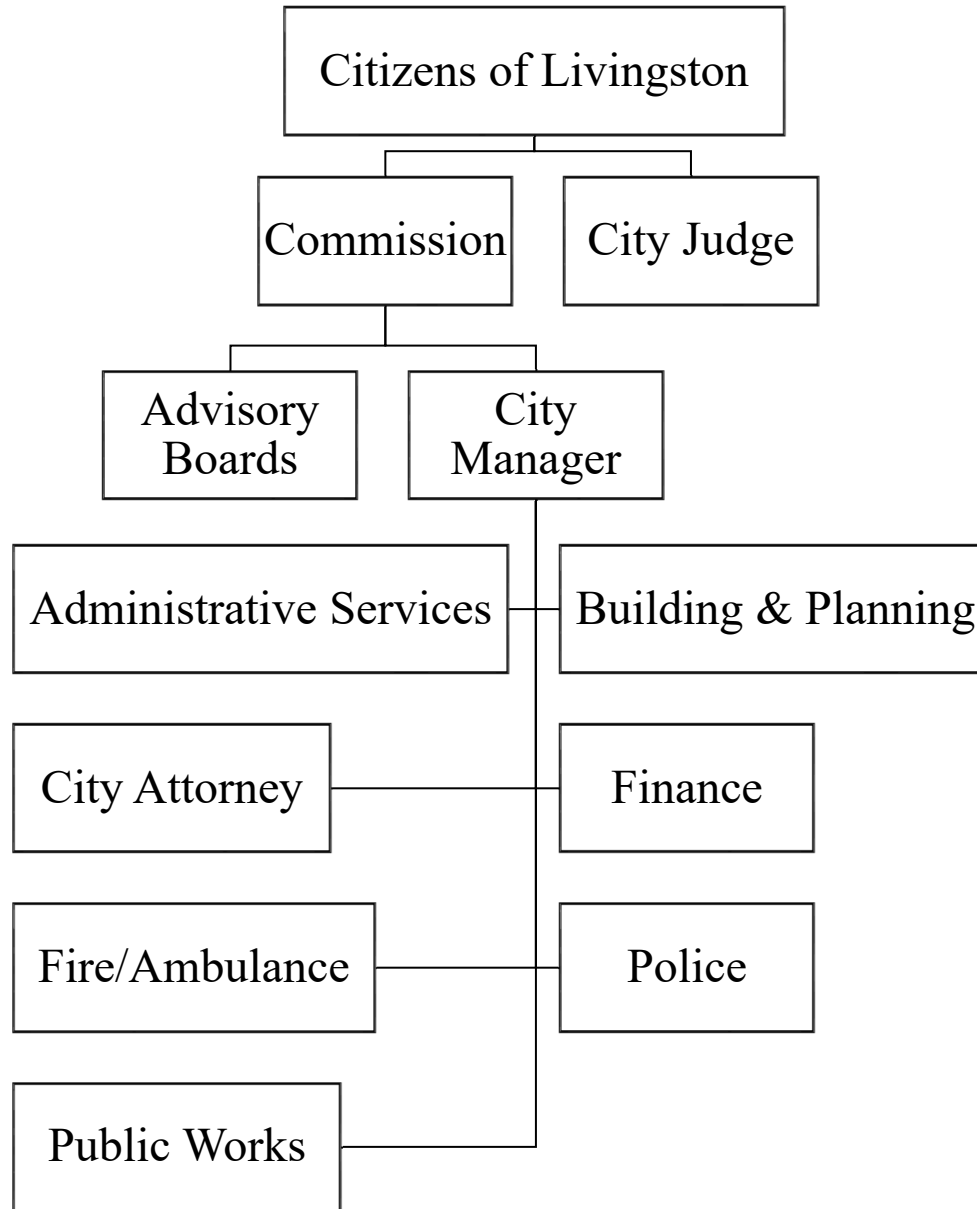
**City of Livingston  
Montana**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2020

*Christopher P. Morrill*

Executive Director/CEO



CITY OF LIVINGSTON, MONTANA  
CITY ELECTED OFFICIALS AND OFFICERS

ELECTED OFFICIALS

Legislative

Dorel Hoglund  
Quentin Schwarz  
Mel Friedman  
Warren Mabie  
Melissa Nootz

Commission Chair  
Commission Vice Chair  
Commissioner  
Commissioner  
Commissioner

Judicial

Holly Happe

City Judge

OFFICERS

Executive

Michael Kardoes

City Manager

Department of Law

Courtney Lawellin

City Attorney

Department of Finance

Paige Fetterhoff

Finance Director

Department of Public Safety

Dale Johnson  
Ken MacInnes

Police Chief  
Fire Chief

Department of Public Works

Shannon Holmes

Public Works Director

Department of Public Welfare

Jim Woodhull

Planning and Building Director

Department of Administrative Services

Lisa Lowy

Administrative Services Director

**PART II**

**FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

City Commissioners and City Manager  
City of Livingston, Montana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Livingston, Montana (the City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Livingston, Montana, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of changes in total other-post employment benefits liability and related ratios, schedules of proportionate share of the City's net pension liability and schedules of the City's contributions for PERS, MPORS, and FURS pension plans, and budgetary comparison information for the general fund and major special revenue funds, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Livingston, Montana's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budget and actual schedules – nonmajor funds, and statistical section, listed in the table of contents as supplemental information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budget and actual schedules – nonmajor funds, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budget and actual schedules – nonmajor funds, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2021, on our consideration of the City of Livingston, Montana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

#### ***Amatics CPA Group***

Bozeman, Montana  
December 7, 2021

## A. MANAGEMENT'S DISCUSSION AND ANALYSIS

**CITY OF LIVINGSTON, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2021**

As management of the City of Livingston (the City), Montana, we offer the readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2021.

**Financial Highlights**

The City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30 by \$43,263,634 (net position). Of this amount, \$3,158,557 is unrestricted net position, an increase of \$258,068 from the previous year.

- Total net position increased by \$4,478,388 from the prior fiscal year. This is a result of an increase of \$2,301,795 in the City's net investment in capital assets, \$3,895,628 in restricted net position, and \$258,068 in unrestricted net position from fiscal year 2020.
- As of June 30, the City's governmental funds reported combined ending fund balances of \$7,233,833, an increase of \$1,484,802 from the prior year. Of this amount, \$5,589,133 is available for spending at the government's discretion (committed, assigned, or unassigned fund balances).

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of the following three components:

1. Government-Wide Financial Statements;
2. Fund Financial Statements;
3. Notes to Financial Statements.

Required supplementary information is also included.

**Government-Wide Financial Statements.** The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to private-sector businesses.

The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer the question, "Is the City's financial position getting better or worse?"

The Statement of Net Position includes all assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between them reported as net position. The Statement of Activities presents revenue and expense information showing how the net position changed during the year. Over time, increases or decreases to the City's net position serve as a useful indicator of whether the City's financial position is improving or deteriorating.

All changes to net position are reported using the accrual basis of accounting, which is the method of accounting used by most private-sector businesses. Under the accrual basis of accounting, all of the reported year's revenues and expenses are taken into account regardless of when the related cash is received



**CITY OF LIVINGSTON, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2021**

or paid. Thus, revenues and expenditures are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The Statement of Net Position and the Statement of Activities distinguish between the following activities:

- **Governmental Activities** - much of the City's basic services are reported here, including general administration, public safety, public works, culture and recreation, and community development. Property taxes, state entitlement distributions, property assessments, and state and federal grants finance most of the costs of these activities.
- **Business-type Activities** - the City charges a fee to customers to recover the cost of certain services provided. The City's water, wastewater, solid waste, and ambulance are reported here.

The government-wide statements can be found beginning on page II-11 of this report.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. These funds focus on how money flows into and out of the funds and the balances left at year-end that are available for use. These funds use the modified accrual method of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

The City adopts an annual appropriated budget for all funds. Governmental Accounting Standards Board (GASB) Statement 34 requires budgetary information be shown for the General fund and each major special revenue fund. The basic governmental fund financial statements can be found beginning on page II-13 of this report.

**Proprietary Funds.** The City maintains one type of proprietary funds (enterprise). Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its Water, Wastewater, Solid Waste, and Ambulance operations.

Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities, but provide more detail and additional information, such as cash flows. The basic proprietary fund financial statements can be found beginning on page II-18 of this report.

**CITY OF LIVINGSTON, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2021**

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page II-23 of this report.

**Other Information.** All required supplementary information is included beginning on page II-75.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$43,263,634 at June 30, 2021.

The largest portion of the City's net position (\$36,209,449 or 83.7%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. A summary of the statement of net position is shown in the following table.

	Governmental Activities		Business-type Activities		Total	
	2020	2021	2020	2021	2020	2021
	\$	\$	\$	\$	\$	\$
Current and other assets	6,441,682	9,156,832	5,069,443	6,542,943	11,511,125	15,699,775
Capital assets	16,719,265	18,373,402	36,328,520	35,781,122	53,047,785	54,154,524
Total assets	<u>23,160,947</u>	<u>27,530,234</u>	<u>41,397,963</u>	<u>42,324,065</u>	<u>64,558,910</u>	<u>69,854,299</u>
Deferred outflows of resources	830,700	1,363,306	420,507	692,495	1,251,207	2,055,801
Long-term liabilities outstanding	7,302,654	8,041,101	17,842,858	17,096,164	25,145,512	25,137,265
Other liabilities	610,791	1,863,438	275,452	975,785	886,243	2,839,223
Total liabilities	<u>7,913,445</u>	<u>9,904,539</u>	<u>18,118,310</u>	<u>18,071,949</u>	<u>26,031,755</u>	<u>27,976,488</u>
Deferred inflows of resources	625,348	435,427	367,768	234,551	993,116	669,978
Net position:						
Net investment in capital assets	13,341,285	15,345,052	20,566,369	20,864,397	33,907,654	36,209,449
Restricted	1,130,133	3,048,658	846,970	846,970	1,977,103	3,895,628
Unrestricted	981,436	159,864	1,919,053	2,998,693	2,900,489	3,158,557
Total net position	<u>\$ 15,452,854</u>	<u>\$ 18,553,574</u>	<u>\$ 23,332,392</u>	<u>\$ 24,710,060</u>	<u>\$ 38,785,246</u>	<u>\$ 43,263,634</u>

**CITY OF LIVINGSTON, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2021**

An additional portion of the City's net position (\$3,895,628 or 9.1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$3,158,557 or 7.3%) may be used to meet the City's ongoing obligations to citizens and creditors.

At June 30, 2021, the City reported overall positive net position, both for the City as a whole, as well as for its separate governmental and business-type activities.

Overall, the City's net position increased during the current fiscal year by \$4,478,388.

**City of Livingston**  
**Changes in Net Position**

	Governmental Activities		Business-type Activities		Total	
	2020	2021	2020	2021	2020	2021
Program Revenues						
Charges for Services	\$ 2,502,944	\$ 2,483,028	\$ 8,577,345	\$ 9,496,376	\$ 11,080,289	\$ 11,979,404
Operating Grants and Contributions	1,806,885	3,111,506	263,796	350,740	2,070,681	3,462,246
Capital Grants and Contributions	69,306	406,247	232,668	422,500	301,974	828,747
General Revenues						
Property Taxes	3,706,672	4,032,832	28,628	29,263	3,735,300	4,062,095
Grants and Contributions	1,177,400	1,218,469	-	-	1,177,400	1,218,469
Other General Revenues	122,235	264,567	30,982	14,636	153,217	279,203
Total Revenues	9,385,442	11,516,649	9,133,419	10,313,515	18,518,861	21,830,164
Program Expenses						
General Government	1,460,018	1,856,160	-	-	1,460,018	1,856,160
Public Safety	3,760,377	4,208,140	-	-	3,760,377	4,208,140
Public Works	1,633,362	1,515,528	-	-	1,633,362	1,515,528
Public Health	160,943	125,486	-	-	160,943	125,486
Culture and Recreation	1,286,079	1,370,096	-	-	1,286,079	1,370,096
Interest and Fiscal Fees	124,641	106,968	-	-	124,641	106,968
Water			1,183,508	1,247,605	1,183,508	1,247,605
Sewer			2,453,140	2,991,845	2,453,140	2,991,845
Solid Waste			2,029,699	2,233,394	2,029,699	2,233,394
Ambulance			1,561,738	1,696,554	1,561,738	1,696,554
Total Expenses	8,425,420	9,182,378	7,228,085	8,169,398	15,653,505	17,351,776
Excess before special items and transfers	960,022	2,334,271	1,905,334	2,144,117	2,865,356	4,478,388
Transfers	758,120	766,449	(758,120)	(766,449)	-	-
Increase in net position	1,718,142	3,100,720	1,147,214	1,377,668	2,865,356	4,478,388
Net position-beginning	13,734,712	15,452,854	22,185,178	23,332,392	35,919,890	38,785,246
<b>Net position-ending</b>	\$ 15,452,854	\$ 18,553,574	\$ 23,332,392	\$ 24,710,060	\$ 38,785,246	\$ 43,263,634

**CITY OF LIVINGSTON, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2021**

**Governmental Activities.** Governmental activities in fiscal year 2021 increased the City's net position by \$3,100,720. The key element of this increase is due to an increase in Operating Grants and Contributions. The City received \$1,743,675 in revenue from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the majority of which was invested in capital purchases for the City. The remaining portion of the increase represents a normal variation in revenues and expenditures.

**Business-Type Activities.** Business-type activities increased the City's net position by \$1,377,668. This increase is a normal variation in revenues and expenses within the City's enterprise funds.

### **Financial Analysis of the City's Funds**

**Governmental Funds.** As of June 30, the City's governmental funds reported combined fund balances of \$7,233,833, an increase of \$1,484,802 in comparison with the prior year. Of this amount, \$1,359,924 or 18.8% is restricted to indicate that it is not available for new spending, \$5,589,133 is available for spending at the government's discretion.

The General fund is the primary operating fund of the City. At June 30, 2021, total fund balance was \$2,754,003, of which \$2,718,961 was unassigned and \$35,042 was non-spendable. The unassigned fund balance represents 44.9% of the general fund operating expenditures and transfers out. The fund balance increased \$514,957 during the current fiscal year as a result of additional tax collections, intergovernmental revenue and transfers in from other funds.

**Proprietary Funds.** The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

### **General Fund Budgetary Highlights**

Actual expenditures, including transfers out, in the General fund were \$7,641,918, while appropriations were \$7,942,479, resulting an unexpended balance of \$300,561. Unexpended funds are the result of certain capital purchases budgeted for but not expended during the year. These capital expenditures are carried forward to the next budget year if the purchase was not made. In most cases, the City was able to complete capital purchases for less than the budgeted amount.

### **Capital Asset and Debt Administration**

**Capital Assets.** The City of Livingston's investment in capital assets (net of accumulated depreciation) for its governmental and business-type activities as of June 30 was \$54,154,524. This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, construction in progress and infrastructure. More detailed information on capital assets can be found beginning on page II-33 of this report.

**CITY OF LIVINGSTON, MONTANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2021**

Capital asset additions during the current fiscal year include the following:

Governmental

- City Hall - \$1,065,562
- Downtown capital improvements - \$900,112
- Myers River Trail vault toilet - \$10,643
- Street benches - \$15,290
- Tennis court resurfacing - \$8,922
- Body cameras for law enforcement - \$16,442
- Radios and recording equipment for law enforcement - \$86,374
- Self-contained breathing apparatuses - \$97,392
- Turnout gear - \$43,078
- Water tender - \$10,006
- ADA compliant website upgrade - \$10,800

Proprietary

- Ford transit van - \$131,057
- Cardiac monitors - \$198,641
- Power cots - \$102,625
- Downtown capital improvements - \$406,151
- Upsize 5th Street sewer main - \$300,381
- Perimeter fencing - \$23,784
- 2020 Dodge Ram - \$28,030
- Roll off containers - \$15,731
- 2021 Dodge Ram - \$23,987
- B Street generator - \$48,407

Below is summary information related to the governments capital assets:

**City of Livingston  
Capital Assets  
(net of accumulated depreciation)**

	Governmental Activities	Business-type Activities	Total
Non-depreciable assets:			
Land	\$ 675,226	\$ 52,980	\$ 728,206
Construction in progress	693,636	7,140	\$ 700,776
	<u>1,368,862</u>	<u>60,120</u>	<u>1,428,982</u>
Depreciable assets:			
Buildings	3,130,210	2,326,715	5,456,925
Improvements other than buildings	1,501,114	-	1,501,114
Machinery and equipment	1,971,320	1,527,575	3,498,895
Infrastructure	10,401,896	31,866,712	42,268,608
	<u>17,004,540</u>	<u>35,721,002</u>	<u>52,725,542</u>
Total capital assets	<u>\$ 18,373,402</u>	<u>\$ 35,781,122</u>	<u>\$ 54,154,524</u>

**CITY OF LIVINGSTON, MONTANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2021**

**Long-Term Debt.** As of June 30, the City had total debt outstanding of \$17,945,075. Of this amount \$613,403 comprises debt backed by the full faith and credit of the government; \$2,132,936 is special assessment and tax increment debt for which the government is partially liable in the event of default by the property owners subject to the assessment; \$14,916,725 is bonds secured solely by specified revenue sources of the water and wastewater funds net of amortization of issuance costs and premiums or discounts amortized over the life of the bonds; and the remaining \$282,011 is loans and leases payable. Additional information on long-term debt can be found in the notes of the basic financial statements. More detailed information on Long-Term Debt can be found beginning on page II-36 of this report.

**City of Livingston  
Outstanding Debt as of June 30, 2021**

	Governmental Activities	Business-type Activities	Total
General obligation bonds	\$ 613,403	\$ -	\$ 613,403
Notes payable	282,011	-	282,011
Special assessment debt with government commitment	123,000	-	123,000
Tax increment	2,009,936	-	2,009,936
Revenue bonds	-	14,916,725	14,916,725
<b>Total</b>	<b>\$ 3,028,350</b>	<b>\$ 14,916,725</b>	<b>\$ 17,945,075</b>

**CITY OF LIVINGSTON, MONTANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2021**

**Economic Factors and Next Year's Budgets and Rates**

The City changed various rates for fiscal year 2022 as follows:

- The City Commission approved rate increases in several funds to maintain or increase reserves to finance their respective Comprehensive Capital Improvement Program. The approximate increase for each service is:

	<u>Average Rate Increase</u>
<b>Governmental:</b>	
Street Maintenance District	25%
Light Maintenance District	0%
<b>Proprietary:</b>	
Water	3.3%
Wastewater	3%
Solid Waste	0%

**Requests for Information**

This financial report is designed to provide a general overview of the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Livingston, Finance Department, 220 East Park Street, Livingston, MT 59047.

## B. BASIC FINANCIAL STATEMENTS



GOVERNMENT - WIDE FINANCIAL STATEMENTS

**CITY OF LIVINGSTON, MONTANA**  
**STATEMENT OF NET POSITION**  
**June 30, 2021**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and investments	\$ 6,632,812	\$ 4,291,355	\$ 10,924,167
Restricted cash and investments	297,324	710,035	1,007,359
Receivables, net	2,196,207	1,526,603	3,722,810
Prepaid expenses	30,489	14,950	45,439
Capital assets			
Nondepreciable land	675,226	52,980	728,206
Construction in progress	693,636	7,140	700,776
Other capital assets, net of depreciation	17,004,540	35,721,002	52,725,542
Total capital assets	18,373,402	35,781,122	54,154,524
Total assets	27,530,234	42,324,065	69,854,299
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows - pensions	1,290,967	656,772	1,947,739
Deferred outflows - other post employment benefits	72,339	35,723	108,062
Total deferred outflows of resources	1,363,306	692,495	2,055,801
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	218,326	373,653	591,979
Payroll payable	231,562	111,148	342,710
Advances	996,341	-	996,341
Compensated absences payable	90,000	40,000	130,000
Long-term debt due in less than one year	327,209	450,984	778,193
Noncurrent liabilities due in more than one year			
Compensated absences	400,667	153,098	553,765
Other post-employment health benefits	701,290	346,314	1,047,604
Net pension liability	4,238,003	2,131,011	6,369,014
Long-term debt due in more than one year	2,701,141	14,465,741	17,166,882
Total liabilities	9,904,539	18,071,949	27,976,488
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows - pensions	180,544	108,684	289,228
Deferred inflows - other post-employment health benefits	254,883	125,867	380,750
Total deferred inflows of resources	435,427	234,551	669,978
<b>NET POSITION</b>			
Net investment in capital assets	15,345,052	20,864,397	36,209,449
Restricted - nonexpendable	249,734	-	249,734
Restricted for public safety	143,084	-	143,084
Restricted for public works	587,484	-	587,484
Restricted for culture and recreation	144,223	-	144,223
Restricted for debt service	485,133	846,970	1,332,103
Unrestricted	1,598,864	2,998,693	4,597,557
Total net position	\$ 18,553,574	\$ 24,710,060	\$ 43,263,634

The accompanying notes are an integral part of the financial statements.

**CITY OF LIVINGSTON, MONTANA**  
**STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
Primary Government:							
Governmental activities:							
General government	\$ 1,856,160	\$ 486,079	\$ 1,508,364	\$ -	\$ 138,283	\$ -	\$ 138,283
Public safety	4,208,140	530,334	908,617	8,654	(2,760,535)	-	(2,760,535)
Public works	1,515,528	1,257,269	150,962	397,593	290,296	-	290,296
Public health	125,486	22,775	-	-	(102,711)	-	(102,711)
Culture and recreation	1,370,096	186,571	543,563	-	(639,962)	-	(639,962)
Interest, fiscal fees, and debt costs	106,968	-	-	-	(106,968)	-	(106,968)
Total governmental activities	<u>9,182,378</u>	<u>2,483,028</u>	<u>3,111,506</u>	<u>406,247</u>	<u>(3,181,597)</u>		<u>(3,181,597)</u>
Business-type activities:							
Water	1,247,605	2,071,414	21,906	-	-	845,715	845,715
Sewer	2,991,845	2,800,076	32,345	422,500	-	263,076	263,076
Solid Waste	2,233,394	2,651,264	31,692	-	-	449,562	449,562
Ambulance	1,696,554	1,973,622	264,797	-	-	541,865	541,865
Total business-type activities	<u>8,169,398</u>	<u>9,496,376</u>	<u>350,740</u>	<u>422,500</u>	<u>-</u>	<u>2,100,218</u>	<u>2,100,218</u>
Total primary government	<u>\$ 17,351,776</u>	<u>\$ 11,979,404</u>	<u>\$ 3,462,246</u>	<u>\$ 828,747</u>	<u>(3,181,597)</u>	<u>2,100,218</u>	<u>(1,081,379)</u>
General revenues:							
Property taxes, levied for general purposes					3,981,974	29,263	4,011,237
Property taxes, levied for debt service					50,858	-	50,858
Grants and contributions not restricted to specific programs					1,218,469	-	1,218,469
Unrestricted investment earnings					29,969	14,636	44,605
Miscellaneous					234,598	-	234,598
Total general revenues					<u>5,515,868</u>	<u>43,899</u>	<u>5,559,767</u>
Transfers					<u>766,449</u>	<u>(766,449)</u>	<u>-</u>
					<u>6,282,317</u>	<u>(722,550)</u>	<u>5,559,767</u>
Change in net position					3,100,720	1,377,668	4,478,388
Net position-beginning					<u>15,452,854</u>	<u>23,332,392</u>	<u>38,785,246</u>
Net position-ending					<u>\$ 18,553,574</u>	<u>\$ 24,710,060</u>	<u>\$ 43,263,634</u>

The accompanying notes are an integral part of the financial statements.

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUND FINANCIAL STATEMENTS

## MAJOR GOVERNMENTAL FUNDS

General Fund: The General Fund is the primary operating unit of the City. It accounts for all financial resources of the City, except those required to be accounted for in another fund.

**CITY OF LIVINGSTON, MONTANA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2021**

	<b>General</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 2,730,256	\$ 3,902,556	\$ 6,632,812
Receivables:			
Property taxes	57,630	27,078	84,708
Customers, net	50,335	32,922	83,257
Other	40,000	780,193	820,193
Special assessments	-	354,881	354,881
Other governments	246,289	606,879	853,168
Due from other City funds	35,042	139,500	174,542
Prepaid expenditures	17,087	13,402	30,489
Restricted cash and cash equivalents	36,482	260,842	297,324
<b>Total assets</b>	<b>\$ 3,213,121</b>	<b>\$ 6,118,253</b>	<b>\$ 9,331,374</b>

The accompanying notes are an integral part of the financial statements.

**CITY OF LIVINGSTON, MONTANA**  
**BALANCE SHEET (CONTINUED)**  
**GOVERNMENTAL FUNDS**  
**June 30, 2021**

	<b>General</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>LIABILITIES, DEFERRED INFLOWS</b>			
<b>OF RESOURCES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 154,054	\$ 22,707	\$ 176,761
Court bonds payable	41,565	-	41,565
Payroll payable	168,688	62,874	231,562
Advances	-	996,341	996,341
Due to other City funds	-	174,542	174,542
	<b>364,307</b>	<b>1,256,464</b>	<b>1,620,771</b>
<b>Deferred inflows of resources:</b>			
Deferred inflows - tax revenues	57,630	169,341	226,971
Deferred inflows - special assessments	-	212,618	212,618
Deferred inflows - court fines	37,181	-	37,181
	<b>94,811</b>	<b>381,959</b>	<b>476,770</b>
<b>Fund balances:</b>			
Nonspendable	35,042	249,734	284,776
Restricted	-	1,359,924	1,359,924
Committed	-	2,969,149	2,969,149
Unassigned	2,718,961	(98,977)	2,619,984
	<b>2,754,003</b>	<b>4,479,830</b>	<b>7,233,833</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 3,213,121</b>	<b>\$ 6,118,253</b>	<b>\$ 9,331,374</b>

The accompanying notes are an integral part of the financial statements.



**CITY OF LIVINGSTON, MONTANA**  
**RECONCILIATION OF THE BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION - GOVERNMENTAL FUNDS**  
**June 30, 2021**

Fund balances - total governmental funds		\$ 7,233,833
<p>Amounts reported for <i>governmental activities</i> in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.</p>		
Governmental capital assets	\$ 25,995,326	
Less: accumulated depreciation	<u>(7,621,924)</u>	18,373,402
<p>Advances and deferred inflows in the governmental funds are reported on the full accrual basis in the entity-wide statements.</p>		
		476,770
<p>Deferred outflows related to pensions and other post-employment health benefits are not receivable in the current period and therefore are not reported in the governmental funds.</p>		
		1,363,306
<p>Deferred inflows related to pensions and other post-employment health benefits are not payable in the current period and therefore are not reported in the governmental funds.</p>		
		(435,427)
<p>Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.</p>		
Bonds payable	(2,969,164)	
Unamortized bond issuance premium	(59,186)	
Net pension liability	(4,238,003)	
Other post-employment health benefits	(701,290)	
Compensated absences	<u>(490,667)</u>	<u>(8,458,310)</u>
Net position of governmental activities		<u><u>\$ 18,553,574</u></u>

The accompanying notes are an integral part of the financial statements.

**CITY OF LIVINGSTON, MONTANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -**  
**GOVERNMENTAL FUNDS**  
**Year Ended June 30, 2021**

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>			
Taxes	\$ 2,653,715	\$ 1,206,563	\$ 3,860,278
Special assessments	-	1,363,420	1,363,420
Licenses and permits	418,198	7,006	425,204
Intergovernmental	3,359,057	1,377,165	4,736,222
Charges for services	107,349	698,071	805,420
Fines and forfeitures	102,133	279	102,412
Interest on investments	4,584	25,385	29,969
Other	149,194	85,404	234,598
Total revenues	<u>6,794,230</u>	<u>4,763,293</u>	<u>11,557,523</u>
<b>EXPENDITURES</b>			
Current			
General government	1,645,928	133,732	1,779,660
Public safety	2,977,423	775,225	3,752,648
Public works	353,050	706,590	1,059,640
Public health	117,525	-	117,525
Culture and recreation	571,655	563,269	1,134,924
Capital outlay	1,590,314	947,861	2,538,175
Debt service			
Principal payments	8,178	341,452	349,630
Interest and fiscal fees	982	105,986	106,968
Total expenditures	<u>7,265,055</u>	<u>3,574,115</u>	<u>10,839,170</u>
Excess (deficiency) of revenues over expenditures	<u>(470,825)</u>	<u>1,189,178</u>	<u>718,353</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	1,362,645	547,594	1,910,239
Transfers out	(376,863)	(766,927)	(1,143,790)
Total other financing sources (uses)	<u>985,782</u>	<u>(219,333)</u>	<u>766,449</u>
Net change in fund balances	514,957	969,845	1,484,802
<b>FUND BALANCE - beginning of year</b>	<u>2,239,046</u>	<u>3,509,985</u>	<u>5,749,031</u>
<b>FUND BALANCE - end of year</b>	<u>\$ 2,754,003</u>	<u>\$ 4,479,830</u>	<u>\$ 7,233,833</u>

The accompanying notes are an integral part of the financial statements.

**CITY OF LIVINGSTON, MONTANA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES - GOVERNMENTAL FUNDS**  
**Year Ended June 30, 2021**

Net change in fund balances - total governmental funds		\$ 1,484,802
<p>Amounts reported for <i>governmental activities</i> in the statement of activities are different because:</p> <p>Governmental funds report capital outlays as expenditures. In the statement of activities, however, the cost of these assets is depreciated over the assets' useful lives.</p>		
Expenditures for capital assets	\$ 2,538,175	
Less: current year depreciation	<u>(884,039)</u>	1,654,136
<p>Repayment of principal is an expenditure in the governmental funds, but this repayment reduces long-term liabilities in the statement of net position.</p>		
Bond and loan proceeds	-	
Principal payments	<u>349,630</u>	349,630
<p>Governmental funds do not report a liability for other post-employment health benefits and net pension liabilities.</p>		
		(315,481)
<p>Some revenues and expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as revenues and expenses in the governmental funds.</p>		
		(40,874)
<p>Some expenditures reported in governmental funds are to be collected on a long-term basis and therefore are not reported as expenses in the statement of activities.</p>		
Accrued compensated absences		<u>(31,493)</u>
Change in net position of governmental activities		<u><u>\$ 3,100,720</u></u>

The accompanying notes are an integral part of the financial statements.

PROPRIETARY FUND FINANCIAL STATEMENTS

## PROPRIETARY FUNDS

These funds are used to account for the financing, acquisition, operation and maintenance of water, sewer, and solid waste facilities, which are supported by user charges.

### Major Enterprise Funds –

Water Fund: Accounts for the activities of the City's water services.

Sewer Fund: Accounts for the activities of the City's wastewater services.

Solid Waste Fund: Accounts for the activities of the City's sanitation services.

Ambulance Fund: Accounts for the activities of the City's ambulance services.

**CITY OF LIVINGSTON, MONTANA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**June 30, 2021**

	<b>Business-type Activities</b>				
	<b>Enterprise Funds</b>				
	<b>Water</b>	<b>Sewer</b>	<b>Solid Waste</b>	<b>Ambulance</b>	<b>Total</b>
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	\$ 1,904,630	\$ 1,719,638	\$ 284,110	\$ 382,977	\$ 4,291,355
Receivables:					
Taxes	-	-	-	813	813
Customers receivables, net	251,828	322,201	304,071	293,870	1,171,970
Other	-	-	45,100	-	45,100
Special assessments	155	116	102	-	373
Other governments	-	22,500	-	285,847	308,347
Prepaid expenses	3,774	3,918	3,689	3,569	14,950
Total current assets	<u>2,160,387</u>	<u>2,068,373</u>	<u>637,072</u>	<u>967,076</u>	<u>5,832,908</u>
Noncurrent assets					
Restricted cash and investments	-	710,035	-	-	710,035
Total noncurrent assets	<u>-</u>	<u>710,035</u>	<u>-</u>	<u>-</u>	<u>710,035</u>
Property, plant and equipment					
Nondepreciable:					
Land	52,980	-	-	-	52,980
Construction work in process	-	7,140	-	-	7,140
Depreciable:					
Buildings	645,920	4,271,511	1,334,020	165,261	6,416,712
Machinery and equipment	919,825	1,220,405	1,479,318	1,019,482	4,639,030
Source of supply	1,236,275	-	-	-	1,236,275
Transmission and distribution	10,133,567	9,284,308	-	-	19,417,875
General plant	48,164	23,532,236	-	-	23,580,400
Accumulated depreciation and amortization	(5,895,733)	(11,826,486)	(1,312,904)	(534,167)	(19,569,290)
Net property, plant and equipment	<u>7,140,998</u>	<u>26,489,114</u>	<u>1,500,434</u>	<u>650,576</u>	<u>35,781,122</u>
Total assets	<u>9,301,385</u>	<u>29,267,522</u>	<u>2,137,506</u>	<u>1,617,652</u>	<u>42,324,065</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows related to pensions	102,132	150,798	147,755	256,087	656,772
Deferred outflows - other post-employment health benefits	7,926	9,848	8,958	8,991	35,723
	<u>110,058</u>	<u>160,646</u>	<u>156,713</u>	<u>265,078</u>	<u>692,495</u>

The accompanying notes are an integral part of the financial statements.

**CITY OF LIVINGSTON, MONTANA**  
**STATEMENT OF NET POSITION (CONTINUED)**  
**PROPRIETARY FUNDS**  
**June 30, 2021**

	Business-type Activities				
	Enterprise Funds				
	Water	Sewer	Solid Waste	Ambulance	Total
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	\$ 20,237	\$ 214,416	\$ 127,344	\$ 10,125	\$ 372,122
Utility deposit payable	1,531	-	-	-	1,531
Payroll payable	17,427	24,837	25,053	43,831	111,148
Compensated absences	9,000	13,000	8,000	10,000	40,000
Bonds, notes, and loans payable	-	450,984	-	-	450,984
Total current liabilities	<u>48,195</u>	<u>703,237</u>	<u>160,397</u>	<u>63,956</u>	<u>975,785</u>
Noncurrent liabilities					
Compensated absences	12,546	37,302	58,340	44,910	153,098
Other post-employment health benefits	76,840	95,468	86,847	87,159	346,314
Net pension liability	424,879	627,333	614,673	464,126	2,131,011
Bonds, notes, and loans payable	-	14,465,741	-	-	14,465,741
Total noncurrent liabilities	<u>514,265</u>	<u>15,225,844</u>	<u>759,860</u>	<u>596,195</u>	<u>17,096,164</u>
Total liabilities	<u>562,460</u>	<u>15,929,081</u>	<u>920,257</u>	<u>660,151</u>	<u>18,071,949</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows - pensions	27,247	40,229	39,418	1,790	108,684
Deferred inflows - other post-employment health benefits	27,927	34,698	31,564	31,678	125,867
	<u>55,174</u>	<u>74,927</u>	<u>70,982</u>	<u>33,468</u>	<u>234,551</u>
<b>NET POSITION</b>					
Net investment in capital assets	7,140,998	11,572,389	1,500,434	650,576	20,864,397
Restricted for debt service	-	846,970	-	-	846,970
Unrestricted	1,652,811	1,004,801	(197,454)	538,535	2,998,693
Total net position	<u>\$ 8,793,809</u>	<u>\$ 13,424,160</u>	<u>\$ 1,302,980</u>	<u>\$ 1,189,111</u>	<u>\$ 24,710,060</u>

The accompanying notes are an integral part of the financial statements.

**CITY OF LIVINGSTON, MONTANA**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**Year Ended June 30, 2021**

	Business-type Activities				Totals
	Enterprise Funds				
	Water	Sewer	Solid Waste	Ambulance	
<b>OPERATING REVENUES</b>					
Charges for services	\$ 2,071,414	\$ 2,800,076	\$ 2,651,244	\$ 1,968,915	\$ 9,491,649
Total operating revenues	<u>2,071,414</u>	<u>2,800,076</u>	<u>2,651,244</u>	<u>1,968,915</u>	<u>9,491,649</u>
<b>OPERATING EXPENSES</b>					
Personal services	511,092	732,072	721,982	1,347,876	3,313,022
Depreciation and amortization	337,740	1,251,924	138,749	102,815	1,831,228
Supplies, service, materials	398,773	681,584	1,371,128	245,863	2,697,348
Total operating expenses	<u>1,247,605</u>	<u>2,665,580</u>	<u>2,231,859</u>	<u>1,696,554</u>	<u>7,841,598</u>
Operating income	<u>823,809</u>	<u>134,496</u>	<u>419,385</u>	<u>272,361</u>	<u>1,650,051</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest income	4,801	7,900	560	1,375	14,636
Interest expense	-	(326,265)	(1,535)	-	(327,800)
Other revenue	-	-	20	4,707	4,727
Intergovernmental revenue	21,906	454,845	31,692	264,797	773,240
Tax revenue	-	-	-	29,263	29,263
Total non-operating revenues (expenses)	<u>26,707</u>	<u>136,480</u>	<u>30,737</u>	<u>300,142</u>	<u>494,066</u>
Income before contributions and transfers	850,516	270,976	450,122	572,503	2,144,117
Transfers out	<u>(177,477)</u>	<u>(236,627)</u>	<u>(210,363)</u>	<u>(141,982)</u>	<u>(766,449)</u>
<b>Change in net position</b>	673,039	34,349	239,759	430,521	1,377,668
<b>NET POSITION,</b>					
beginning of year	<u>8,120,770</u>	<u>13,389,811</u>	<u>1,063,221</u>	<u>758,590</u>	<u>23,332,392</u>
<b>NET POSITION,</b>					
end of year	<u>\$ 8,793,809</u>	<u>\$ 13,424,160</u>	<u>\$ 1,302,980</u>	<u>\$ 1,189,111</u>	<u>\$ 24,710,060</u>

The accompanying notes are an integral part of the financial statements.



**CITY OF LIVINGSTON, MONTANA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**Year Ended June 30, 2021**

	Business-type Activities				
	Enterprise Funds				
	Water	Sewer	Solid Waste	Ambulance	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>					
<b>Cash Flows from Operations:</b>					
Receipts from customers	\$ 2,008,091	\$ 2,747,606	\$ 2,607,206	\$ 1,878,202	\$ 9,241,105
Receipts from (payments to) others	976	-	-	-	976
Operating loans from (to) other funds	-	17,058	(51,174)	-	(34,116)
Payments to suppliers	(387,258)	(473,951)	(1,453,268)	(241,422)	(2,555,899)
Payments to employees	(502,706)	(677,807)	(613,491)	(1,326,942)	(3,120,946)
<b>Net Cash Provided by Operating Activities</b>	<u>1,119,103</u>	<u>1,612,906</u>	<u>489,273</u>	<u>309,838</u>	<u>3,531,120</u>
<b>Cash Flows from Noncapital Financing Activities:</b>					
Cash receipts from miscellaneous revenue sources	-	-	20	4,707	4,727
Cash receipts from property taxes	-	-	-	12,089	12,089
Receipts from grants	21,906	432,345	31,692	264,797	750,740
Transfers out	(177,477)	(236,627)	(210,363)	(141,982)	(766,449)
<b>Net Cash Flows Provided (Used) by Noncapital Financing Activities</b>	<u>(155,571)</u>	<u>195,718</u>	<u>(178,651)</u>	<u>139,611</u>	<u>1,107</u>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Acquisition of property, plant and equipment	(252,021)	(490,015)	(109,471)	(432,323)	(1,283,830)
Principal paid on bonds, interfund loans, loans, and leases	-	(845,426)	-	-	(845,426)
Interest paid on bonds, interfund loans, loans and leases	-	(326,265)	(1,535)	-	(327,800)
<b>Net Cash Flows Used by Capital and Related Financing Activities</b>	<u>(252,021)</u>	<u>(1,661,706)</u>	<u>(111,006)</u>	<u>(432,323)</u>	<u>(2,457,056)</u>
<b>Cash Flows from Investing Activities</b>					
Interest received on investments	4,801	7,900	560	1,375	14,636
<b>Net Cash Flows Provided (Used) by Investing Activities</b>	<u>4,801</u>	<u>7,900</u>	<u>560</u>	<u>1,375</u>	<u>14,636</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	716,312	154,818	200,176	18,501	1,089,807
Cash and Cash Equivalents at Beginning of Year	<u>1,188,318</u>	<u>2,274,855</u>	<u>83,934</u>	<u>364,476</u>	<u>3,911,583</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$ 1,904,630</u>	<u>\$ 2,429,673</u>	<u>\$ 284,110</u>	<u>\$ 382,977</u>	<u>\$ 5,001,390</u>
<b>Classified As:</b>					
Current Assets	\$ 1,904,630	\$ 1,719,638	\$ 284,110	\$ 382,977	\$ 4,291,355
Restricted Assets	-	710,035	-	-	710,035
<b>Totals</b>	<u>\$ 1,904,630</u>	<u>\$ 2,429,673</u>	<u>\$ 284,110</u>	<u>\$ 382,977</u>	<u>\$ 5,001,390</u>

The accompanying notes are an integral part of the financial statements.

**CITY OF LIVINGSTON, MONTANA**  
**STATEMENT OF CASH FLOWS (CONTINUED)**  
**PROPRIETARY FUNDS**  
**Year Ended June 30, 2021**

	<b>Business-type Activities</b>				
	<b>Enterprise Funds</b>				
	<u>Water</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Ambulance</u>	<u>Total</u>
<b>Operating income</b>	\$ 823,809	\$ 134,496	\$ 419,385	\$ 272,361	\$ 1,650,051
<b>Adjustments to reconcile operating income to net cash provided by operating activities</b>					
Depreciation and amortization	337,740	1,251,924	138,749	102,815	1,831,228
<b>Change in assets, deferred outflows, liabilities and deferred inflows:</b>					
(Increase) Decrease in:					
Accounts receivable	(63,608)	(52,470)	(89,138)	(90,713)	(295,929)
Prepaid expense	(3,774)	(3,918)	(3,689)	(3,569)	(14,950)
Other receivables	976	-	-	-	976
Deferred outflows of resources	(33,394)	(59,121)	(66,077)	(113,396)	(271,988)
Increase (Decrease) in:					
Accounts payable	11,800	207,633	(37,040)	4,441	186,834
Payroll payable	17,427	24,837	25,053	43,831	111,148
Other post-employment benefits	6,081	7,608	3,861	(9,267)	8,283
Net pension liability	53,022	130,973	174,596	133,062	491,653
Deferred inflows of resources	(33,107)	(40,051)	(33,167)	(26,892)	(133,217)
Loans from other City funds	-	17,058	(51,174)	-	(34,116)
Accrued employee benefits payable	2,131	(6,063)	7,914	(2,835)	1,147
Total adjustments	<u>295,294</u>	<u>1,478,410</u>	<u>69,888</u>	<u>37,477</u>	<u>1,881,069</u>
Net cash provided by operating activities	<u>\$ 1,119,103</u>	<u>\$ 1,612,906</u>	<u>\$ 489,273</u>	<u>\$ 309,838</u>	<u>\$ 3,531,120</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Livingston, Montana (the City), is an independent political entity established under Montana Law. The City is governed by an appointed City Manager and elected City Commission. The City Commission, by law, has the authority to adopt budgets, appropriate funds, levy taxes, employ personnel and pass ordinances. The Park County Treasurer's office functions in a fiduciary capacity to the extent that it bills and collects taxes and receives certain intergovernmental revenue for the City; however, Park County does not function in an oversight capacity with regard to the City.

The accompanying financial statements of the City have been prepared in accordance with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB), the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In June 1999 the GASB issued Statement No. 34 *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. This Statement establishes new financial reporting requirements for state and local governments throughout the United States. It requires new information and restructures much of the information that governments have presented in the past. Comparability with reports issued in prior years is affected.

The accompanying financial statements present the financial position of the City and the various funds and fund types, the results of operations of the City and the various funds and fund types, and the cash flows of the proprietary funds. The financial statements are presented as of June 30, 2021, and for the year then ended.

The more significant accounting policies of the City are described below.

**Reporting Entity**

For financial reporting purposes, the City has included all funds, organizations, agencies, boards, commissions and authorities. The City has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burden on, the City.

**Basis of Accounting/Measurement Focus**

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Government-Wide Financial Statements**

The Government-wide Financial Statements (the Statement of Net Position and the Statement of Activities) report information of all the nonfiduciary activities of the government. These statements present summaries of Governmental and Business-Type Activities for the City accompanied by a total column.

These statements are presented on an “*economic resources*” measurement focus and the accrual basis of accounting. Accordingly, all of the City’s assets and liabilities, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The City did not retroactively include infrastructure in its assets.

The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the City are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made as prescribed by GASB 34 with regard to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. There are no internal service fund transactions to be eliminated.

**Governmental Fund Financial Statements**

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the Government-Wide Financial Statements. The City has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or “*current financial resources*” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets, current deferred outflows of resources, current liabilities, and current deferred inflows of resources are included on the Balance Sheets. The Statement of Revenues, Expenditures, and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available. When an asset is recorded in governmental fund financial statements, but the revenue is not available, the City reports a deferred inflow of resources until such time as the revenue becomes available. Revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources which have been treated as susceptible to accrual by the City are property tax, intergovernmental revenues, and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Proprietary Fund Financial Statements**

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary fund. There is no column representing internal service funds presented in the statements.

Proprietary funds are accounted for using the “*economic resources*” measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

**Funds**

As mentioned, the Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. The following major funds are presented in a separate column on the Governmental Fund Financial Statements:

**Governmental Funds**

1. General Fund: The General Fund is the primary operating unit of the City. It accounts for all financial resources of the City, except those required to be accounted for in another fund.

**Proprietary Funds**

1. Water Fund: Accounts for the activities of the City's water services.
2. Sewer Fund: Accounts for the activities of the City's wastewater services.
3. Solid Waste Fund: Accounts for the activities of the City's sanitation services.
4. Ambulance Fund: Accounts for the activities of the City's ambulance services.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Budgets and Budgetary Accounting**

An annual appropriated operating budget is adopted each fiscal year for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Permanent Funds on the modified accrual basis. An annual appropriated operating budget is adopted each fiscal year for the Proprietary Funds on the accrual basis.

The final budget is legally enacted by the City Commission by the later of the first Thursday after the first Tuesday in September or within 30 calendar days of receiving certified taxable values from the Department of Revenue, as required by State statutes.

The operating budgets cannot be increased except through a public hearing or for a public emergency, which could not have been reasonably foreseen at the time of adoption of the budget. Budget appropriation transfers may be made between the general classifications of salaries and wages, maintenance and operation and capital outlay.

**Capital Assets**

The City's assets are capitalized at historical cost or estimated historical cost. City policy has set the capitalization threshold for reporting capital assets at \$5,000. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value. Depreciable capital assets are reported on the Statement of Net Position, net of applicable accumulated depreciation. Capital assets which are not depreciable, such as land and construction in progress, are reported separately. Depreciation expense is reported in Statement of Activities and is calculated using the straight-line method based on the assets estimated useful life.

Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

Building and structures	10 to 100 years
Improvements	5 to 30 years
Machinery and equipment	5 to 30 years
Infrastructure	40 years

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement 34 which requires the inclusion of infrastructure capital assets in local governments' basic financial statements. According to GASB 34, the City must record infrastructure assets prospectively from the date of implementation.

The City defines infrastructure as the basic physical assets that allow the City to function. The assets to be recorded will include the street system, water purification and distribution system, sewer collection treatment system; park and recreation lands and improvement system, storm water conveyance system, and buildings combined with the site amenities such as parking and landscaped areas; and streets, sidewalks, curbs, and street lights.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Enterprise Accounts Receivable**

Ambulance receivables are shown net of an allowance for uncollectible accounts. Ambulance receivables in excess of 90 days comprise the allowance for uncollectible accounts, which was \$122,501 at June 30, 2021. Other enterprise receivable bad debts are written-off using the direct write-off method. Use of this method does not result in a material difference from the allowance method required by generally accepted accounting principles.

**Revolving Loan Funds**

The City has contracted a local non-profit economic development entity to administer its CDBG revolving loan funds. The agreement between the City and the entity stipulates administrative and loan service fees paid by the City in exchange for the entity's administration of the loans.

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

**On-Behalf Payments for Fringe Benefits**

On-behalf payments for fringe benefits are direct payments made by one entity to a third-party recipient for the employees of another legally separate entity. On-behalf payments include pension plan contributions. The State's pension contributions are recorded as intergovernmental revenue with offsetting expenditures in the General, Library, Dispatch, Street, Water, Sewer, Solid Waste, and Ambulance funds.

**Compensated Absences Payable**

Earned but unpaid vacation and sick pay is included as a liability in the proprietary funds and Government-Wide Financial Statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

Employees earn vacation leave ranging from 15 to 24 days per year depending on the individual's years of service. Accumulated vacation is restricted under Montana statute to a maximum accumulation of two times the amount earned annually. Sick leave is accumulated at 12 days per year with no limitations on the amount that may be accumulated. Upon retirement or resignation, an employee is eligible for 100 percent of the accumulated vacation leave and 25 percent of the accumulated sick leave.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, the City considers all investments with original maturities of three months or less to be highly liquid investments and, therefore, cash equivalents.



**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Inventories**

Inventories of materials and supplies are expensed at the time of purchase. Inventories of materials and supplies on hand are not maintained. Inventory balances were not considered material.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Interfund Transactions**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those short-term loans related to goods and services type transactions are classified as “due to and from other funds.” Long-term interfund loans (noncurrent portion) are reported as “advances to and from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

**Fund Balance/Net Position**

**Fund Balance**

Per GASB Statement No. 54, fund balance in the governmental funds is reported in two general classifications: nonspendable and spendable. Nonspendable represents the portion of fund balance that is not in spendable form such as inventories, and, in the general fund, long term notes and loans receivable. Spendable fund balance is further categorized as restricted, committed, assigned, and unassigned.

The restricted fund balance category contains balances that can be spent only for the specific purposes stipulated by external parties or through enabling legislation. External parties include grantors, debt covenants, votes, and laws and regulations of other governments. The committed fund balance category includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority, the City Commission. A resolution by the City Commission is required to establish, modify, or rescind a fund balance commitment.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. Assignments of fund balance are created by an official who the governing body has delegated the authority to assign amounts to be used for specific purposes. The governing body (City Commission) has delegated this authority to the City Manager. The policy used by the governing body to authorize the assignment of fund balance came in the form of a resolution, which gave the authority to assign fund balance to the City Manager. In governmental funds other than the general fund, assigned fund balance also represents the remaining amount that is not restricted or committed. Also included in the assigned fund balance for the general fund are assignments for the portion of the current general fund balance that is projected to be used to fund expenditures and other cash outflows in excess of the expected revenues and other cash inflows in the next fiscal year.

Unassigned fund balance is the residual classification for the government’s general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

When both restricted and unrestricted resources are available in a fund, the assumed order of spending is restricted first, next committed, next assigned, and finally unassigned.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Minimum General Fund – Fund Balance**

The City does not maintain a stabilization fund.

**Net Position**

In funds other than governmental, net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Certain proceeds of the water and sewer revenue bonds and tax increment bonds are classified as restricted assets because their use is limited by applicable bond restrictions.

**Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position**

Concepts Statement No. 4, Elements of Financial Statements, introduced and defined deferred outflows of resources as a consumption of net position by the government that is applicable to a future reporting period, and defined deferred inflows of resources as an acquisition of net position by the government that is applicable to a future reporting period. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. Concepts Statement 4 also identifies net position as the residual of all other elements presented in the statement of financial position.

Deferred inflows of resources in the governmental fund financial statements represent outstanding property taxes, special assessments, and court revenues. These amounts are reported as revenue in the government-wide financial statements in the period in which they are levied/assessed. Deferred inflows and outflows of resources in the government-wide financial statements relate to pension plan and OPEB calculations.

**Pension Plans**

The Montana Public Employees Retirement Administration (MPERA) prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the Net Pension Liability (NPL); Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**New Accounting Standards**

During the year ended June 30, 2021, the City adopted the following new standards:

**GASB Statement No. 84, *Fiduciary Activities***

This statement establishes criteria for identifying fiduciary activities. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefits arrangements that are fiduciary activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employment benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

**GASB Implementation Guide 2019-1, *Implementation Guidance Update – 2019***

The objective of this Implementation Guide is to provide guidance that clarifies, explains, or elaborates on GASB Statements.

**GASB Implementation Guide 2019-2, *Fiduciary Activities***

The objective of this Implementation Guide is to provide guidance that clarifies, explains, or elaborates on the requirements of Statement No. 84, *Fiduciary Activities*.

**GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance***

The primary objective of this statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective was accomplished by postponing the effective dates of certain provisions in GASB Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018 or later. The effective dates of certain provisions contained in the following pronouncements were postponed by one year: GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*; Statement No. 91, *Conduit Debt Obligations*; Statement No. 92, *Omnibus 2020*; Statement No. 93, *Replacement of Interbank Offered Rates*. The effective date of the following pronouncement was postponed by 18 months: GASB Statement No. 87, *Leases*.

**2. CASH AND INVESTMENTS**

Cash and investments may include cash, demand, time, savings, and fiscal agent deposits; investments in the State Short-Term Investment Pool (STIP); direct obligations of the United States government and securities issued by agencies of the United States; repurchase agreements; and registered warrants. The City's cash, cash equivalents and investments as of year end are reported as follows:

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
Governmental activities	\$ 6,632,812	\$ 297,324	\$ 6,930,136
Business-type activities	4,291,355	710,035	5,001,390
	\$ 10,924,167	\$ 1,007,359	\$ 11,931,526

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**2. CASH AND INVESTMENTS (Continued)**

*Custodial Credit Risk—Deposits.* Custodial credit risk for deposits is the risk that in the event of a financial institution failure, the City’s deposits may not be returned, or the City will not be able to recover the collateral securities in the possession of the outside party. The City does not have a deposit policy for custodial credit risk. Account balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per bank, per depositor. The uninsured portion of the bank balance (\$9,384,507) was fully secured by pledged securities held by the financial institutions or by their trust departments or agents.

The City minimizes custodial credit risk by restrictions set forth in City policy and state law. The City’s policy requires deposits to be 102 percent secured by collateral valued at fair value. The City Finance Director maintains a listing of financial institutions, which are approved for investment purposes. Types of securities that may be pledged as collateral are detailed in Section 17-6-103 of the Montana Code Annotated (MCA). City policy requires that specific safeguards against risk of loss be evidenced when the City does not physically hold the securities.

Montana statutes require that the City obtain securities for the uninsured portion of the deposits as follows: 1) securities equal to 50% of such deposits if the institution in which the deposits are made has a net worth to total assets ratio of 6% or more, or 2) securities equal to 100% of the uninsured deposits if the institution in which the deposits are made has a net worth to total assets ratio of less than 6%. The state statutes do not specify in whose custody or name the collateral is to be held. The amount of collateral held for City deposits at year end exceeds the amount required by state statutes.

*Credit Risk.* As noted above, statutes authorize the City to invest in direct obligations of the United States Government and securities issued by agencies of the United States, repurchase agreements, and the State Short-Term Investment Pool (STIP). The City has no investment policy that would further limit its investment choices. The City’s investments primarily consist almost entirely of certificates of deposit with effective interest rates of 0.2% to 2.1%. The investments are recorded at cost, which materially approximates market value.

*Market Value Measurement and Application.* The City categorizes its market value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City voluntarily participates in the STIP (Short Term Investment Pool) administered by the Montana Board of Investments (MBOI). A local government’s STIP ownership is represented by shares, the prices of which are fixed at \$1.00 per share, and participants may buy or sell shares with one business day’s notice. STIP administrative expenses are charged daily against the STIP income, which is distributed on the first calendar day of each month. Shareholders have the option to automatically reinvest their distribution income in additional shares. STIP is not registered with the Securities and Exchange Commission. STIP is not FDIC insured or otherwise insured or guaranteed by the federal government, the State of Montana, the Montana Board of Investments or any other entity against investment losses and there is no guaranteed rate of return on funds invested in STIP shares. The Montana Board of Investments maintains a reserve fund to offset possible losses and limit fluctuations in STIP’s valuation. The STIP investment portfolio consists of securities with maximum maturity of 2 years. Information on investments held in the STIP can be found in the Annual Report on the Montana Board of Investments website at <http://investment.com/AnnualReportsAudits>.

U.S. Government bonds are valued using quoted market prices and certificates of deposit are valued using quoted prices in markets that are not active. These investments are recorded using recurring market value measurements.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**2. CASH AND INVESTMENTS (Continued)**

The following table provides information about the City's deposits and investments.

	<u>Cash/Cash Equivalents</u>	<u>Investments</u>	<u>Total Fair Value</u>	<u>Maturities</u>	<u>Credit Risk Rating</u>	<u>Fair Value Hierarchy</u>
Petty cash	\$ 1,520	\$ -	\$ 1,520	N/A	N/A	N/A
Demand deposits	9,655,088	-	9,655,088	N/A	FDIC	N/A
Certificate of deposits	-	1,051,022	1,051,022	N/A	FDIC	Level 2
STIP	-	673,896	673,896	N/A	N/A	N/A
U.S. Government bonds	-	550,000	550,000	1-5 years	S&P AA+	Level 2
	<u>\$ 9,656,608</u>	<u>\$ 2,274,918</u>	<u>\$ 11,931,526</u>			

**3. TAXES AND ASSESSMENTS RECEIVABLE**

Property tax levies are set in August in connection with the budget process and are based on taxable values listed as of January 1 for all property located in the City's jurisdiction. Taxable values are established by the Montana Department of Revenue based on market values. A re-evaluation of all property is required to be completed on a periodic basis. Taxable value is defined by state statute as a fixed percentage of market value.

Real property taxes and special assessments are generally billed as of November 1 and are payable 50% by November 30 and 50% by May 31. After these dates, taxes and assessments become delinquent and the City may file a lien on the related property. Most personal property taxes are due and payable on January 1 and become delinquent 30 days after billing. Personal property taxes are based on levies set during the prior September. Property taxes are maintained and collected by the County Treasurer. No allowance is made for uncollectible taxes as they are not considered significant.

Taxes and assessments that become delinquent are charged interest at the rate of 5/6 of 1% per month plus a penalty of 2%. Real property on which taxes and assessments remain delinquent and unpaid may be seized and sold at tax sales. In the case of personal property, the property may be seized and sold after the taxes become delinquent. The City is permitted by state statutes to levy taxes up to certain fixed limits for various purposes. The taxes levied by the City for the year were within legal limits. The tax levies for the fiscal year ended June 30, 2021, were based upon a taxable valuation of \$15,471,008.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**4. CAPITAL ASSETS**

All capital assets of the City are depreciable with the exceptions of land and construction in progress. Capital assets of the City consisted of the following:

	<u>June 30, 2020</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	<u>June 30, 2021</u>
<b>Governmental activities:</b>					
Non-depreciable					
Land	\$ 375,226	\$ 300,000	\$ -	\$ -	\$ 675,226
Construction in progress	<u>1,769,420</u>	<u>14,818</u>	<u>-</u>	<u>(1,090,602)</u>	<u>693,636</u>
Total non-depreciable	<u>2,144,646</u>	<u>314,818</u>	<u>-</u>	<u>(1,090,602)</u>	<u>1,368,862</u>
Depreciable					
Buildings/improvements	3,687,866	930,556	-	-	4,618,422
Improvements other than buildings	2,514,648	24,212	-	-	2,538,860
Machinery and equipment	4,760,156	346,446	(301,419)	-	4,805,183
Infrastructure	<u>10,651,254</u>	<u>922,143</u>	<u>-</u>	<u>1,090,602</u>	<u>12,663,999</u>
Total depreciable	<u>21,613,924</u>	<u>2,223,357</u>	<u>(301,419)</u>	<u>1,090,602</u>	<u>24,626,464</u>
Less accumulated depreciation					
Buildings/improvements	(1,375,776)	(112,401)	-	-	(1,488,177)
Improvements other than buildings	(878,109)	(158,558)	-	-	(1,036,667)
Machinery and equipment	(2,837,886)	(298,511)	301,419	-	(2,834,978)
Infrastructure	<u>(1,947,534)</u>	<u>(314,568)</u>	<u>-</u>	<u>-</u>	<u>(2,262,102)</u>
Total accumulated depreciation	<u>(7,039,305)</u>	<u>(884,038)</u>	<u>301,419</u>	<u>-</u>	<u>(7,621,924)</u>
<b>Total governmental activities</b>	<u>\$ 16,719,265</u>	<u>\$ 1,654,137</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,373,402</u>

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**4. CAPITAL ASSETS (Continued)**

	<u>June 30, 2020</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers/ Adjustments</u>	<u>June 30, 2021</u>
<b>Business-type activities:</b>					
Non-depreciable					
Land	\$ 52,980	\$ -	\$ -	\$ -	\$ 52,980
Construction in progress	<u>351,541</u>	<u>-</u>	<u>(34,905)</u>	<u>(309,496)</u>	<u>7,140</u>
Total non-depreciable	<u>404,521</u>	<u>-</u>	<u>(34,905)</u>	<u>(309,496)</u>	<u>60,120</u>
Depreciable					
Buildings and systems	49,596,195	766,739	(21,170)	309,496	50,651,260
Machinery and equipment	<u>4,515,790</u>	<u>551,994</u>	<u>(428,752)</u>	<u>-</u>	<u>4,639,032</u>
Total depreciable	<u>54,111,985</u>	<u>1,318,733</u>	<u>(449,922)</u>	<u>309,496</u>	<u>55,290,292</u>
Less accumulated depreciation					
Buildings and systems	(14,975,100)	(1,503,939)	21,170	-	(16,457,869)
Machinery and equipment	<u>(3,212,886)</u>	<u>(327,289)</u>	<u>428,754</u>	<u>-</u>	<u>(3,111,421)</u>
Total accumulated depreciation	<u>(18,187,986)</u>	<u>(1,831,228)</u>	<u>449,924</u>	<u>-</u>	<u>(19,569,290)</u>
<b>Total business-type activities</b>	<u>\$ 36,328,520</u>	<u>\$ (512,495)</u>	<u>\$ (34,903)</u>	<u>\$ -</u>	<u>\$ 35,781,122</u>

In accordance with GASB 34, the City has reported all capital assets, with the exception of pre-July 1, 2003 infrastructure in the Government-Wide Statement of Net Position. The assets are reported whereby accumulated depreciation and depreciation expense have been recorded.

For the year ended June 30, 2021, depreciation expense on capital assets was charged to the functions/programs as follows:

<b>Governmental activities:</b>		<b>Business-type activities:</b>	
General government	\$ 47,482	Water	\$ 337,740
Public safety	211,191	Sewer	1,251,924
Public works	420,727	Solid Waste	138,749
Public health	3,737	Ambulance	<u>102,815</u>
Social and economic services	884	Total - business type activities	<u>\$ 1,831,228</u>
Culture and recreation	<u>200,017</u>		
Total - governmental activities	<u>\$ 884,038</u>		

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**5. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

Interfund balances as of June 30, 2021, consisted of the following:

	<b>Due To</b>	<b>Due From</b>	<b>Internal Balances</b>
Governmental activities:			
General	\$ -	\$ 35,042	\$ 35,042
Nonmajor governmental funds	<u>(174,542)</u>	<u>139,500</u>	<u>(35,042)</u>
Total governmental activities	<u>\$ (174,542)</u>	<u>\$ 174,542</u>	<u>\$ -</u>

Interfund transfers consisted of the following for the year:

	<b>Transfer In</b>	<b>Transfer Out</b>	<b>Total</b>
Governmental activities:			
General	\$ 1,362,645	\$ (376,863)	\$ 985,782
Nonmajor governmental funds	<u>547,594</u>	<u>(766,927)</u>	<u>(219,333)</u>
Total governmental activities	<u>\$ 1,910,239</u>	<u>\$ (1,143,790)</u>	<u>\$ 766,449</u>
Business-type activities			
Water	\$ -	\$ (177,477)	\$ (177,477)
Sewer	-	(236,627)	(236,627)
Solid waste	-	(210,363)	(210,363)
Ambulance	<u>-</u>	<u>(141,982)</u>	<u>(141,982)</u>
Total business-type activities	<u>\$ -</u>	<u>\$ (766,449)</u>	<u>\$ (766,449)</u>
Total	<u>\$ 1,910,239</u>	<u>\$ (1,910,239)</u>	<u>\$ -</u>

Transfers between funds consist of transfers into the General fund from Library, Dispatch, Street, Water, Sewer, Solid Waste, and Ambulance fund in the amount of \$1,006,977 to cover the cost of administrative expenses paid by the general fund. The City receives tax revenue from its permissive health insurance levy. The proceeds are transferred to eligible governmental fund types to offset health insurance costs.



**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**6. COMPENSATED ABSENCES**

The City's policy relating to compensated absences is described in Note 1. As shown in the table below, the long-term portion of the debt, amounting to \$400,667 for governmental activities and \$153,098 for business-type activities at June 30, 2021, is expected to be paid in future years from future resources. In prior years, compensated absences have been liquidated primarily by the general fund and the proprietary funds.

	<u>Balance June 30, 2020</u>	<u>Incurred</u>	<u>Satisfied</u>	<u>Balance June 30, 2021</u>	<u>Due within one year</u>	<u>Due after one year</u>
Compensated absences						
Governmental activities	\$ 459,173	\$ 121,494	\$ (90,000)	\$ 490,667	\$ 90,000	\$ 400,667
Business-type activities	<u>191,951</u>	<u>41,147</u>	<u>(40,000)</u>	<u>193,098</u>	<u>40,000</u>	<u>153,098</u>
Total compensated absences	<u>\$ 651,124</u>	<u>\$ 162,641</u>	<u>\$ (130,000)</u>	<u>\$ 683,765</u>	<u>\$ 130,000</u>	<u>\$ 553,765</u>

**7. LONG-TERM DEBT**

**Governmental Activities Long-Term Debt**

The following is a summary of long-term debt transactions of the City's governmental activities:

	<u>Balance June 30, 2020</u>	<u>Issuances</u>	<u>Repayments</u>	<u>Balance June 30, 2021</u>	<u>Current (Due within one year)</u>	<u>Long-term (Due after one year)</u>
General obligation bonds	\$ 650,178	\$ -	\$ (36,775)	\$ 613,403	\$ 36,775	\$ 576,628
Notes payable	408,794	-	(126,783)	282,011	98,364	183,647
Special improvement	150,000	-	(27,000)	123,000	29,000	94,000
Tax increment	<u>2,169,008</u>	<u>-</u>	<u>(159,072)</u>	<u>2,009,936</u>	<u>163,072</u>	<u>1,846,864</u>
Totals	<u>\$ 3,377,980</u>	<u>\$ -</u>	<u>\$ (349,630)</u>	<u>\$ 3,028,350</u>	<u>\$ 327,211</u>	<u>\$ 2,701,139</u>

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**7. LONG-TERM DEBT (Continued)**

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations of the City and are backed by the full faith and credit of the City. General obligation bonds currently outstanding are as follows:

	<u>Original Amount</u>	<u>Term</u>	<u>Interest Rate</u>	<u>Balance June 30, 2021</u>	<u>Due within one year</u>
2016 Fire Truck GO Bonds	\$ 750,000	20 yr	1.5% - 4.0%	\$ 585,000	35,000
2016 bond issuance premium	\$ 35,503	20 yr	1.5% - 4.0%	28,403	1,775
				<u>\$ 613,403</u>	<u>\$ 36,775</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 36,775	\$ 19,594	\$ 56,369
2023	31,775	18,894	50,669
2024	31,775	18,218	49,993
2025	36,775	17,544	54,319
2026	36,775	16,756	53,531
2027-2031	193,875	66,360	260,235
2032-2036	245,653	24,834	270,487
	<u>\$ 613,403</u>	<u>\$ 182,200</u>	<u>\$ 795,603</u>

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**7. LONG-TERM DEBT (Continued)**

Notes Payable

The City has notes payable outstanding with the Montana Board of Investments. Principal and interest are due in semi-annual payments. The notes bear interest at a rate which is adjusted each August. Outstanding notes payable are as follows:

	<u>Original Amount</u>	<u>Term</u>	<u>Interest Rate</u>	<u>Balance June 30, 2021</u>	<u>Due within one year</u>
Street maintenance	\$ 400,000	10 yr	Variable, 1.00%	\$ 83,714	\$ 41,762
Dispatch remodel	\$ 75,000	10 yr	Variable, 2.50%	46,894	7,397
DOT Aeronatics - Airport	\$ 9,625	10 yr	1.625%	2,815	963
Snowblower	\$ 20,000	4 yr	Variable, 2.50%	13,638	4,405
Freightliner Street Sweeper	\$ 240,000	5 yr	Variable, 3.15%	134,950	43,837
				<u>\$ 282,011</u>	<u>\$ 98,364</u>

Notes payable debt service requirements to maturity are as follows:

Year ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 98,364	\$ 6,459	\$ 104,823
2023	100,280	4,240	104,520
2024	59,227	2,070	61,297
2025	7,969	604	8,573
2026	8,170	404	8,574
2027-2031	8,001	200	8,201
	<u>\$ 282,011</u>	<u>\$ 13,977</u>	<u>\$ 295,988</u>

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**7. LONG-TERM DEBT (Continued)**

Special Improvement (SID) Bonds

The City issues special improvement (SID) bonds to provide funds for improvements. SID bonds outstanding are as follows:

	<b>Original Amount</b>	<b>Term</b>	<b>Interest Rate</b>	<b>Balance June 30, 2021</b>	<b>Due within one year</b>
SID No. 179 No. 1-2006	\$ 322,088	20 yr	3.75%	\$ 80,000	\$ 19,000
SID No. 179 No. 2-2006	\$ 158,500	20 yr	3.75%	43,000	10,000
				\$ 123,000	\$ 29,000

Special improvement (SID) bond debt service requirements to maturity are as follows:

Year ending June 30,	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$ 29,000	\$ 2,320	\$ 31,320
2023	30,000	1,730	31,730
2024	31,000	1,130	32,130
2025	33,000	500	33,500
	\$ 123,000	\$ 5,680	\$ 128,680

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**7. LONG-TERM DEBT (Continued)**

Tax Increment Bonds

The City issues tax increment bonds to provide funds for water and sewer line extensions within the west end tax increment district as well as downtown construction projects. The bonds are repaid from the tax dollars received by the City from its west end tax increment area and downtown tax increment area. Tax increment bonds outstanding are as follows:

	<u>Original Amount</u>	<u>Term</u>	<u>Interest Rate</u>	<u>Balance June 30, 2021</u>	<u>Due within one year</u>
Tax increment bonds-2006	\$ 1,009,825	20 yr	3.75%	\$ 278,000	\$ 66,000
Downtown CIP Phase III & IV	\$ 2,015,000	15 yr	3.0% - 4.0%	1,705,000	95,000
2019 bond issuance premium	\$ 31,080	20 yr	1.5% - 4.0%	<u>26,936</u>	<u>2,072</u>
				<u>\$ 2,009,936</u>	<u>\$ 163,072</u>

Tax increment bond debt service requirements to maturity are as follows:

Year ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 163,072	\$ 68,256	\$ 231,328
2023	171,072	64,076	235,148
2024	178,072	59,686	237,758
2025	179,072	55,106	234,178
2026	112,072	50,876	162,948
2027-2031	485,360	162,026	647,386
2032-2036	<u>721,216</u>	<u>82,400</u>	<u>803,616</u>
	<u>\$ 2,009,936</u>	<u>\$ 542,426</u>	<u>\$ 2,552,362</u>

Compliance requirements for the tax increment and SID No. 179 bonds consist of establishing and funding reserve and capitalized interest accounts. Further, the SID bonds require a reserve of 5% of the outstanding bonds be established in the debt service revolving fund. The government is in substantial compliance.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**7. LONG-TERM DEBT (Continued)**

**Business-type Activities Long Term Debt**

The following is a summary of long-term debt transactions of the City's business-type activities:

	<u>Balance</u> <u>June 30, 2020</u>	<u>Issuances</u>	<u>Repayments</u>	<u>Balance</u> <u>June 30, 2021</u>	<u>Current</u> <u>(Due within one</u> <u>year)</u>	<u>Long-term</u> <u>(Due after one</u> <u>year)</u>
Revenue bonds	\$ 15,762,151	\$ -	\$ (845,426)	\$ 14,916,725	\$ 450,984	\$ 14,465,741

Revenue Bonds

The City also issues bonds where the City pledges income derived from the acquired or constructed assets to pay debt service. Revenue bonds outstanding are as follows:

	<u>Original</u> <u>Amount</u>	<u>Term</u>	<u>Interest Rate</u>	<u>Balance</u> <u>June 30, 2021</u>	<u>Due within one</u> <u>year</u>
Wastewater improvement - ARRA B	\$ 359,300	20 yr	1.75%	\$ 166,000	\$ 18,000
Wasterwater treatment plant - SRF	\$ 4,840,000	20 yr	2.50%	4,111,000	173,000
USDA-RD WRF Note	\$ 5,000,000	40 yr	1.375%	4,671,725	98,984
SRF-18430 WTP	\$ 6,500,000	40 yr	2.50%	5,968,000	161,000
				<u>\$ 14,916,725</u>	<u>\$ 450,984</u>

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**7. LONG-TERM DEBT (Continued)**

Revenue bond debt service requirements to maturity are as follows:

Year ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 450,984	\$ 296,002	\$ 746,986
2023	459,355	286,786	746,141
2024	469,577	277,561	747,138
2025	481,149	267,779	748,928
2026	492,576	257,922	750,498
2027-2031	2,592,833	1,134,075	3,726,908
2032-2036	2,826,485	858,175	3,684,660
2037-2041	2,888,145	551,960	3,440,105
2042-2046	2,062,628	297,522	2,360,150
2047-2051	1,170,276	107,099	1,277,375
2052-2056	768,304	44,696	813,000
2057-2061	<u>254,413</u>	<u>2,926</u>	<u>257,339</u>
	<u>\$ 14,916,725</u>	<u>\$ 4,382,503</u>	<u>\$ 19,299,228</u>

The significant compliance provisions of the water and sewer system revenue bonds require 1) a debt service account will be established and credited monthly with one-sixth of the interest and principal due within the next six months with respect to all outstanding bonds payable from that account, 2) establish a reserve account equal to the maximum principal and interest due in any fiscal year; this account will be established from net revenues and 3) produce net revenues not less than 110%-125% of maximum principal and interest due in any subsequent fiscal year. The City is in substantial compliance with the provisions of the water and sewer system revenue bonds.

Debt Defeasance

In October 2018, the City used cash reserves to complete an in-substance defeasance of the 2012 Series Sewer system refunding bond. The City placed \$1,140,535 in an irrevocable trust with an escrow agent to provide for the payment of remaining principal and interest on the refunding bond. The defeasance resulted in a \$1,282,000 reduction in the City's principal and interest payments over the next nine years in the sewer fund. The \$15,472 difference between the reacquisition price (\$1,140,472 placed in trust) and the net carrying amount of the refunding bond (\$1,125,000) was recognized as a gain/loss in the sewer fund.

The defeased in substance debt was callable and paid in full January 1, 2021.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**7. LONG-TERM DEBT (Continued)**

Long-term liability activity for the year was as follows:

	<u>Balance June 30, 2020</u>	<u>Issuances</u>	<u>Repayments</u>	<u>Balance June 30, 2021</u>	<u>Due Within One Year</u>
<b>Governmental activities:</b>					
Long-term debt:					
General obligation debt	\$ 650,178	\$ -	\$ (36,775)	\$ 613,403	\$ 36,775
Notes payable	408,794	-	(126,783)	282,011	98,364
Special improvement	150,000	-	(27,000)	123,000	29,000
Tax increment	2,169,008	-	(159,072)	2,009,936	163,072
Compensated absences	<u>459,173</u>	<u>121,494</u>	<u>(90,000)</u>	<u>490,667</u>	<u>90,000</u>
<b>Total governmental activities</b>	<u>\$ 3,837,153</u>	<u>\$ 121,494</u>	<u>\$ (439,630)</u>	<u>\$ 3,519,017</u>	<u>\$ 417,211</u>
<b>Business-type activities:</b>					
Revenue bonds	\$ 15,762,151	\$ -	\$ (845,426)	\$ 14,916,725	\$ 450,984
Notes payable	-	-	-	-	-
Compensated absences	<u>191,951</u>	<u>41,147</u>	<u>(40,000)</u>	<u>193,098</u>	<u>40,000</u>
<b>Total business-type activities</b>	<u>\$ 15,954,102</u>	<u>\$ 41,147</u>	<u>\$ (885,426)</u>	<u>\$ 15,109,823</u>	<u>\$ 490,984</u>

For the governmental activities, long-term debt obligations are liquidated by the debt service funds.



**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**8. DEFERRED COMPENSATION PLAN**

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, which is available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. In accordance with GASB Statement No. 32, the City has removed the balances from their financial statements related to the deferred compensation plan, as these amounts represent neither assets nor liabilities to the City, and the plan is administered by an independent third party.

**9. DEFICIT FUND EQUITY**

At June 30, 2021, the funds listed below had fund balance deficits. The deficit balances do not represent any type of legal violation, and it is the City management's opinion that the deficits will be eliminated by additional grant funding, collection of long-term receivables, or transfers from other funds.

Special Revenue Funds	
Sidewalks	\$ 97,298
Debt Service Funds	
S.I.D. No. 180	\$ 1,679

**10. SEGMENT INFORMATION FOR ENTERPRISE FUNDS**

Because the City's enterprise funds are reported as major funds in the fund financial statements, segment disclosures herein are not required.

**11. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS**

Plan Description

The City administers an Other Postemployment Benefits (OPEB) plan providing medical, prescription drug, and life benefits to retired employees and their dependents under certain conditions. This option creates a defined benefit other post-employment benefits plan (OPEB), since retirees are typically older than the average age of active plan participants and therefore receive a benefit of lower insurance rates. The City does not issue a separate report that includes financial statements and required supplementary information for the OPEB plan. The OPEB plan is a single-employer defined benefit plan administered by the City. The City covers OPEB costs when they come due, on a pay-as-you-go basis. In general, OPEB liabilities are liquidated by the General, Library, Dispatch, Street Maintenance, Water, Sewer, Solid Waste, and Ambulance Funds.

Benefits Provided

Individuals who are employed by the City and are eligible to participate in the group health plan are eligible to continue healthcare benefits upon retirement eligibility with IPERS. Coverage during retirement continues in the group health plans and a life insurance benefit. Employees covered by the plan make contributions toward the plan premiums.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**11. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)**

Actuarial Valuation

An actuarial valuation was performed for the City OPEB plan as of June 30, 2020. Roll forward procedures and calculations were used to obtain the figures reported for the year ended June 30, 2021.

Employees Covered by Benefit Terms

As of June 30, 2021, the following employees were covered by the benefit terms:

Inactive members currently receiving benefits	10
Inactive members entitled to but not yet receiving benefits	0
Active members	85
Total	95

Total OPEB Liability

The City's total OPEB liability was measured as of June 30, 2020 and was determined by an actuarial valuation as of June 30, 2020, with roll forward procedures used to calculate total OPEB liability as of June 30, 2021.

Actuarial Present Value of Future Benefits	
Retired - Employees	\$ 210,841
Retired - Spouses/Dependents	42,331
Actives - Employees	1,481,904
Actives - Spouses/Dependents	427,056
	\$ 2,162,132
Total OPEB Liability	
Retired - Employees	\$ 223,071
Retired - Spouses/Dependents	44,787
Actives - Employees	600,976
Actives - Spouses/Dependents	178,770
	\$ 1,047,604

There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, so the Net Fiduciary Position is \$0 and the Net OPEB Liability would be equal to the Total OPEB Liability.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**11. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)**

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability, calculated using the current healthcare cost trend rate of 5.0%, as well as the total OPEB liability calculated using a healthcare cost trend rate that is 1-percentage point lower (4.0%) or 1-percentage point higher (6.0%) than the current rate:

	<b>1.0% Decrease (4.0%)</b>	<b>Current Healthcare Cost Trend Rate (5.0%)</b>	<b>1.0% Increase (6.0%)</b>
Total OPEB Liability	\$ 938,693	\$ 1,047,604	\$ 1,179,340

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, calculated using the current discount rate of 2.21%, as well as the total OPEB liability calculated using a discount rate that is 1-percentage point lower (1.21%) or 1-percentage point higher (3.21%) than the current rate:

	<b>1.0% Decrease (1.21%)</b>	<b>Current Discount Rate (2.21%)</b>	<b>1.0% Increase (3.21%)</b>
Total OPEB Liability	\$ 1,146,848	\$ 1,047,604	\$ 959,975

Changes in the Total OPEB Liability

Total OPEB liability - beginning of year	\$ 990,167
Service cost	83,477
Interest	23,184
Benefit payments	(49,224)
Net change in OPEB liability	57,437
 Total OPEB liability - end of year	 \$ 1,047,604
 Covered-employee payroll	 \$ 4,277,346
 Total OPEB liability as a percentage of covered-employee payroll	  24.49%

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**11. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)**

OPEB Expense

For the year ended June 30, 2021, the City recognized OPEB expense of \$70,813.

Service cost	\$	83,477
Interest		23,184
Recognition of deferred (inflows)/outflows of resources		
Economic/demographic (gains)/losses		(34,141)
Assumption changes		(1,707)
OPEB expense	\$	<u>70,813</u>

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Difference between expected and actual experience	\$ (269,115)	\$ -
Changes in assumptions or other inputs	(111,635)	108,062
	<u>\$ (380,750)</u>	<u>\$ 108,062</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ending June 30</u>	<u>Amount</u>
2021	\$ (35,848)
2022	\$ (35,848)
2023	\$ (35,848)
2024	\$ (35,848)
2025	\$ (35,848)
Thereafter	\$ (93,448)

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**11. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)**

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00% per year
Salary increases	3.00% per year
Discount rate	2.21%
Healthcare cost trend rates	5.00% all years
Expected average remaining service lifetime	10.2 years

As an unfunded plan, the discount rate reflects the index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date. Mortality rates were based on the RP 2014 annuitant distinct mortality table adjusted to 2006 with MP-2019 generational projection of future mortality improvement.

**12. NET PENSION LIABILITY AND RELATED AMOUNTS**

The City's employees participate in pension plans administered by the Montana Public Employee Retirement Administration (MPERA), Public Employees' Retirement System (PERS), Municipal Police Officers' Retirement System (MPORS) and Firefighters' Unified Retirement System (FURS). Information on these plans is disclosed in Notes 13, 14, and 15. In general, pension liabilities are liquidated by the funds in which the related payroll expenses were incurred.

Aggregate pension liability and related deferred inflows of resources and outflows of resources as of June 30, 2021, are disclosed below.

<u>Plan</u>	<u>Net Pension Liability</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Pension Expense</u>
PERS	\$ 4,307,035	\$ 276,204	\$ 1,035,926	\$ 761,493
MPORS	1,133,727	3,579	399,879	684,101
FURS	928,252	9,445	511,934	576,535
	<u>\$ 6,369,014</u>	<u>\$ 289,228</u>	<u>\$ 1,947,739</u>	<u>\$ 2,022,129</u>
Governmental activities	\$ 4,238,003	\$ 180,544	\$ 1,290,967	\$ 1,439,164
Business-type activities	2,131,011	108,684	656,772	582,965
	<u>\$ 6,369,014</u>	<u>\$ 289,228</u>	<u>\$ 1,947,739</u>	<u>\$ 2,022,129</u>

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**13. PENSION PLANS – PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (PERS)**

In accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions, employers and the non-employer contributing entity are required to recognize and report certain amounts associated with participation in the Public Employees' Retirement System Defined Benefit Retirement Plan (the Plan). This includes the proportionate share of the collective Net Pension Liability; Pension Expense; and Deferred Outflows and Deferred Inflows associated with pensions. The following information for financial reporting as of June 30, 2021, is based on a June 30, 2020 measurement date.

Plan Description

The PERS-Defined Benefit Retirement Plan (DBRP), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, MCA. This plan provides retirement benefits to covered employees of the State, and local governments, and certain employees of the Montana University System, and school districts. Benefits are established by state law and can only be amended by the Legislature.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the defined benefit and defined contribution retirement plans. All new members from the universities also have a third option to join the university system’s Montana University System Retirement Program (MUS-RP).

Benefits Provided

The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Members rights are vested after five years of service.

Service retirement:

Hired prior to July 1, 2011	Age 60, 5 years of membership service; Age 65, regardless of membership service; or Any age, 30 years of membership service.
Hired on or after July 1, 2011	Age 65, 5 years of membership service; Age 70, regardless of membership service.

Early retirement:

Hired prior to July 1, 2011	Age 50, 5 years of membership service; or Any age, 25 years of membership service.
Hired on or after July 1, 2011	Age 55, 5 years of membership service.

Second Retirement (requires returning to PERS-covered employer or PERS service):

1. Retired before January 1, 2016 and accumulate less than 2 years additional service credit or retire on or after January 1, 2016 and accumulate less than 5 years additional service credit:
  - a. A refund of member's contributions plus return interest (currently 2.02% effective July 1, 2018).
  - b. No service credit for second employment;
  - c. Start the same benefit amount the month following termination; and
  - d. Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**13. PENSION PLANS – PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (PERS) (Continued)**

Benefits Provided (Continued)

2. Retired before January 1, 2016 and accumulate at least 2 years of additional service credit:
  - a. A recalculated retirement benefit based on provisions in effect after the initial retirement; and
  - b. GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.
3. Retired on or after January 1, 2016 and accumulate 5 or more years of service credit:
  - a. The same retirement as prior to the return to service;
  - b. A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
  - c. GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

*Member’s highest average compensation (HAC)*

Hired prior to July 1, 2011 - highest average compensation during any consecutive 36 months;

Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months;

*Compensation Cap*

Hired on or after July 1, 2013 – 110% annual cap on compensation considered as part of a member’s highest average compensation.

*Monthly benefit formula*

Members hired prior to July 1, 2011:

- Less than 25 years of membership service: 1.785% of HAC per year of service credit;
- 25 years of membership service or more: 2% of HAC per year of service credit.

Members hired on or after July 1, 2011:

- Less than 10 years of membership service: 1.5% of HAC per year of service credit;
- 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
- 30 years or more of membership service: 2% of HAC per year of service credit.

*Guaranteed Annual Benefit Adjustment (GABA)\**

After the member has completed 12 full months of retirement, the member’s benefit increases by the applicable percentage (provided below) each January, inclusive of other adjustments to the member’s benefit

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013
- Members hired on or after July 1, 2013:
  - 1.5% for each year PERS is funded at or above 90%;
  - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
  - 0% whenever the amortization period for PERS is 40 years or more.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**13. PENSION PLANS – PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (PERS) (Continued)**

Contributions

The state Legislature has the authority to establish and amend contribution rates. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member’s compensation. Contributions are deducted from each member’s salary and remitted by participating employers.

*Special Funding:* The state of Montana, as the non-employer contributing entity, paid to the Plan additional contributions that qualify as special funding. Those employers who received special funding are all participating employers.

*Not Special Funding:* Per Montana law, state agencies and universities paid their own additional contributions. The employer paid contributions are not accounted for as a special funding for state agencies and universities but are reported as employer contributions.

Member and employer contribution rates are shown in the table below.

Fiscal Year	Member		State &	Local Governments		School Districts	
	Hired < 7/1/11	Hired > 7/1/11	University Employer	Employer	State	Employer	State
2021	7.900%	7.900%	8.870%	8.770%	0.100%	8.500%	0.370%
2020	7.900%	7.900%	8.770%	8.670%	0.100%	8.400%	0.370%
2019	7.900%	7.900%	8.670%	8.570%	0.100%	8.300%	0.370%
2018	7.900%	7.900%	8.570%	8.470%	0.100%	8.200%	0.370%
2017	7.900%	7.900%	8.470%	8.370%	0.100%	8.100%	0.370%
2016	7.900%	7.900%	8.370%	8.270%	0.100%	8.000%	0.370%
2015	7.900%	7.900%	8.270%	8.170%	0.100%	7.900%	0.370%
2014	7.900%	7.900%	8.170%	8.070%	0.100%	7.800%	0.370%
2012-2013	6.900%	7.900%	7.170%	7.070%	0.100%	6.800%	0.370%
2010-2011	6.900%		7.170%	7.070%	0.100%	6.800%	0.370%
2008-2009	6.900%		7.035%	6.935%	0.100%	6.800%	0.235%
2000-2007	6.900%		6.900%	6.800%	0.100%	6.800%	0.100%

1. Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.
2. Employer contributions to the system:
  - a. Effective July 1, 2014, following the 2013 Legislative Session, PERS-employer contributions increase an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including 0.27% added in 2007 and 2009, will terminate on January 1 following an actuary valuation that shows the amortization period of the PERS-DBRP has dropped below 25 years and remains below the 25 years following the reduction of both the additional employer and member contribution rates.
  - b. Effective July 1, 2013, employers are required to make contributions on working retirees’ compensation. Member contributions for working retirees are not required.
  - c. The portion of employer contributions allocated to the PCR are included in the employers reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.



**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**13. PENSION PLANS – PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (PERS) (Continued)**

3. Non Employer Contributions

a. Special Funding

- i. The State contributes 0.1% of members’ compensation on behalf of local government entities.
- ii. The State contributes 0.37% of members’ compensation on behalf of school district entities.
- iii. The state contributed a Statutory Appropriation from the General Fund of \$33,951,150.

In accordance with GASB Statement No. 24, on-behalf payments of fringe benefits and salaries for the City are recognized as revenues and expenditures in the fund financial statements. The covered payroll and contributions to the plan for the current year and two previous years are presented in the following table. The amounts contributed for those years were equal to the required contributions for each year. In general, pension contributions are made from the funds in which the related payroll expenses were incurred.

<u>Year Ended June 30</u>	<u>Covered Payroll</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>State Contributions</u>
2021	\$ 3,352,832	\$ 264,874	\$ 294,043	\$ 3,353
2020	\$ 3,147,587	\$ 248,830	\$ 272,896	\$ 3,148
2019	\$ 3,049,194	\$ 240,886	\$ 262,317	\$ 3,050

Pension Liabilities, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer’s fiscal year-end can be utilized to determine the Plan’s TPL. The basis for the TPL as of June 30, 2020, was determined by taking the results of the June 30, 2019, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board. The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer’s and the state of Montana’s NPL for June 30, 2020, and 2019, are displayed below. The employer’s proportionate share equals the ratio of the employer’s contributions to the sum of all employer and non-employer contributions during the measurement period. The state’s proportionate share for a particular employer equals the ratio of the contributions for the particular employer to the total state contributions paid. The employer recorded a liability of \$4,307,035 and the employer’s proportionate share was 0.163256 percent.

	<u>Net Pension Liability as of 6/30/2021</u>	<u>Net Pension Liability as of 6/30/2020</u>	<u>Percent of Collective NPL as of 6/30/2021</u>	<u>Percent of Collective NPL as of 6/30/2020</u>	<u>Change in Percent of Collective NPL</u>
Employer Proportionate Share	\$ 4,307,035	\$ 3,365,334	0.1633%	0.1610%	0.0023%
State of Montana Proportionate Share associated with Employer	1,357,874	1,096,350	0.0515%	0.0524%	-0.0010%
Total	<u>\$ 5,664,909</u>	<u>\$ 4,461,684</u>	<u>0.2147%</u>	<u>0.2134%</u>	<u>0.0013%</u>

**CITY OF LIVINGSTON, MONTANA  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021**

**13. PENSION PLANS – PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (PERS) (Continued)**

**Changes in actuarial assumptions and methods:** The following changes in assumptions or other inputs were made that affected the measurement of the TPL.

1. The discount rate was lowered from 7.65% to 7.34%
2. The investment rate of return was lowered from 7.65% to 7.34%
3. The inflation rate was reduced from 2.75% to 2.40%

**Changes in benefit terms:** There have been no changes in benefit terms since the previous measurement date.

**Changes in proportionate share:** There were no changes between the measurement date of the collective NPL and the employer’s reporting date that are expected to have a significant effect on the employer’s proportionate share of the collective NPL. However, each employer may have unique circumstances that will impact the employer’s proportionate share of the collective net pension. If there were changes that are expected to have an impact on the net pension liability, the employer should disclose the amount of the expected resultant change in the employer’s proportionate share of the collective net pension liability, if known.

Pension Expense

At June 30, 2021, the employer recognized a Pension Expense of \$539,424 for its proportionate share of the Plan’s pension expense. The employer also recognized grant revenue of \$222,069 for the support provided by the State of Montana for its proportionate share of the pension expense associated with the employer.

	<b>Pension Expense as of 6/30/2021</b>
Employer Proportionate Share of PERS	\$ 539,424
Employer Grant Revenue - State of Montana Proportionate Share for employer	222,069
Total	\$ 761,493

Recognition of Deferred Inflows and Outflows

At June 30, 2021, the employer reported its proportionate share of the Plan’s deferred outflows of resources and deferred inflows of resources from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Actual vs. Expected Experience	\$ 69,524	\$ 123,145
Projected vs. Actual Investment Earnings	372,951	-
Changes in Assumptions	298,246	-
Changes in Proportionate Share and Differences between Employer Contributions and Proportionate Share of Contributions	-	153,059
Employer Contributions Subsequent to the Measurement Date	295,205	-
Total	\$ 1,035,926	\$ 276,204

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**13. PENSION PLANS – PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (PERS) (Continued)**

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in employer’s pension expense as follows:

<b>Year ended June 30:</b>	<b>Recognition of Deferred Outflows and Inflows in future years as an increase or (decrease) to Pension Expense</b>
2021	\$ 285,094
2022	251,139
2023	130,312
2024	93,177
2025	-
Thereafter	-
	\$ 759,722

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation as determined using the following actuarial assumptions.

- Investment Return (net of admin expense): 7.34%
- Admin Expense as a % of Payroll: 0.30%
- General Wage Growth (includes inflation at 2.40%): 3.50%
- Merit Increases: 0% to 4.8%
- Postretirement Benefit Increases:
  - Guaranteed Annual Benefit Adjustment (GABA)
  - After the member has completed 12 full months of retirement, the member’s benefit increases by the applicable percentage each January, inclusive of other adjustments to the member’s benefit.
    - 3.0% for members hired prior to July 1, 2007
    - 1.5% for members hired between July 1, 2007 and June 30, 2013
    - Members hired on or after July 1, 2013
      - 1.5% for each year PERS is funded at or above 90%;
      - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
      - 0% whenever the amortization period for PERS is 40 years or more.
- Mortality assumptions among contributing members, service retired members, and beneficiaries based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, males set back 1 year.
- Mortality assumptions among disabled members are based on RP 2000 Combined Employee and Annuitant Mortality Tables with no projections.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**13. PENSION PLANS – PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (PERS) (Continued)**

The most recent experience study, performed for the period covering fiscal years 2011 through 2016, is outlined in a report dated May 5, 2017 and can be located on the MPERA website. The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the Plan. The long-term rate of return as of June 30, 2020, was calculated using the average long-term capital market assumptions published in the Survey of Capital Market Assumptions 2020 Edition by Horizon Actuarial Service, LLC, yielding a median real rate of return of 4.94%. The assumed inflation is based on the intermediate inflation of 2.4% in the 2020 OASDI Trustees Report by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.34%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2020, are summarized below.

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return Arithmetic Basis</u>
Cash Equivalents	2.00%	0.11%
Domestic Equity	30.00%	6.19%
International Equity	16.00%	6.92%
Private Investments	14.00%	10.37%
Natural Resources	4.00%	3.43%
Real Estate	9.00%	5.74%
Core Fixed Income	20.00%	1.57%
Non-core Fixed Income	5.00%	3.97%

Discount Rate

The discount rate used to measure the TPL was 7.34%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board’s funding policy, which established the contractually required rates under the Montana Code Annotated. The state contributed 0.1% of the salaries paid by local governments and 0.37% paid by school districts. In addition, the state contributed a statutory appropriation from the general fund. Based on those assumptions, the Plan’s fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2123. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**13. PENSION PLANS – PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (PERS) (Continued)**

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate

The following presents the employer’s sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.34%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

	<b>1.0% Decrease (6.34%)</b>	<b>Current Discount Rate (7.34%)</b>	<b>1.0% Increase (8.34%)</b>
Net Pension Liability	\$ 5,928,379	\$ 4,307,035	\$ 2,945,117

Defined Contribution Plan

The City contributed to the state of Montana Public Employee Retirement System Defined Contribution Retirement Plan (PERS-DCRP) for employees that have elected the DCRP. The PERS-DCRP is administered by the PERB and is reported as a multiple-employer plan established July 1, 2002, and governed by Title 19, chapters 2 & 3, MCA.

All new PERS members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the defined benefit and defined contribution retirement plans.

Member and employer contribution rates are specified by state law and are a percentage of the member’s compensation. Contributions are deducted from each member’s salary and remitted by participating employers. The state Legislature has the authority to establish and amend contribution rates.

Benefits are dependent upon eligibility and individual account balances. Participants are vested immediately in their own contributions and attributable income. Participants are vested after 5 years of membership service for the employer’s contributions to individual accounts and the attributable income. Non-vested contributions are forfeited upon termination of employment per 19-3-2117(5), MCA. Such forfeitures are used to cover the administrative expenses of the PERS-DCRP.

At the plan level for the measurement period ended June 30, 2020, the PERS-DCRP employer did not recognize any net pension liability or pension expense for the defined contribution plan. Plan level non-vested forfeitures for the 320 employers that have participants in the PERS-DCRP totaled \$775,195.

Stand-Alone Statements

The financial statements of the Montana Public Employees Retirement Board (PERB) Annual Comprehensive Financial Report (ACFR) and the GASB 68 Report disclose the Plan’s fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or the MPERA website at <http://mpera.mt.gov>.

**CITY OF LIVINGSTON, MONTANA**  
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**June 30, 2021**

**14. PENSION PLANS – MUNICIPAL POLICE OFFICERS’ RETIREMENT SYSTEM (MPORS)**

In accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions, employers and the non-employer contributing entity are required to recognize and report certain amounts associated with participation in the Public Employees' Retirement System Defined Benefit Retirement Plan (the Plan). This includes the proportionate share of the collective Net Pension Liability; Pension Expense; and Deferred Outflows and Deferred Inflows associated with pensions. The following information for financial reporting as of June 30, 2021, is based on a June 30, 2020 measurement date.

Plan Description

The Municipal Police Officers’ Retirement System (MPORS), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing defined benefit plan established in 1974 and governed by Title 19, chapters 2 & 9, MCA. This plan provides retirement benefits to all municipal police officers employed by first- and second-class cities and other cities that adopt the plan. Benefits are established by state law and can only be amended by the Legislature.

*Deferred Retirement Option Plan (DROP):* Beginning July 2002, eligible members of MPORS can participate in the DROP by filing a one-time irrevocable election with the Board. The DROP is governed by Title 19, Chapter 9, Part 12, MCA. A member must have completed at least twenty years of membership service to be eligible. They may elect to participate in the DROP for a minimum of one month and a maximum of 60 months and may only participate in the DROP once. A participant remains a member of the MPORS, but will not receive membership service or service credit in the system for the duration of the member’s DROP period. During participation in the DROP, all mandatory contributions continue to the retirement system. A monthly benefit is calculated based on salary and years of service to date as of the beginning of the DROP period. The monthly benefit is paid into the member’s DROP account until the end of the DROP period. At the end of the DROP period, the participant may receive the balance of the DROP account in a lump-sum payment or in a direct rollover to another eligible plan, as allowed by the IRS. If the participant continues employment after the DROP period ends, they will again accrue membership service and service credit. The DROP account cannot be distributed until employment is formally terminated.

Summary of Benefits

MPORS provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and compensation. Members rights are vested after five years of service.

*Eligibility for benefit and benefit formulas*

Service retirement:

- 20 years of membership service, regardless of age
- Age 50, 5 years of membership service
- 2.5% of FAC x years of service credit

Second retirement

Recalculated using specific criteria for members who return to covered MPORS employment prior to July 1, 2017:

1. Less than 20 years of membership service, upon re-employment, repay benefits and subsequent retirement is based on total MPORS service.
2. More than 20 years of service, upon re-employment, receives benefit and a new retirement benefit based on additional service credit and FAC after re-employment.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**14. PENSION PLANS – MUNICIPAL POLICE OFFICERS’ RETIREMENT SYSTEM (MPORS) (Continued)**

Applies to retirement system members re-employed in a MPORS position on or after July 1, 2017:

1. If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
  - a. Is not awarded service credit for the period of reemployment;
  - b. Is refunded the accumulated contributions associated with the period of reemployment;
  - c. Starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
  - d. Does not accrue post-retirement benefit adjustments during the term of re-employment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
2. If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
  - a. Is awarded service credit for the period of re-employment;
  - b. Starting the first month following termination of service, receives:
    - i. The same retirement benefit previously paid to the member, and
    - ii. A second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and
  - c. Does not accrue post-retirement benefit adjustments during the term of re-employment but receives a GABA:
    - i. On the initial retirement benefit in January immediately following second retirement, and
    - ii. On the second retirement benefit starting in January after receiving that benefit for at least 12 months.
  - d. A member who returns to covered service is not eligible for a disability benefit.

*Member’s final average compensation (FAC)*

Hired prior to July 1, 1977 - average monthly compensation of final year of service;

Hired on or after July 1, 1977 - final average compensation (FAC) for last consecutive 36 months

*Compensation Cap*

Hired on or after July 1, 2013 – 110% annual cap on compensation considered as a part of a member’s final average compensation

*Guaranteed Annual Benefit Adjustment (GABA)*

Hired on or after July 1, 1997, or those electing GABA, and has been retired for at least 12 months, a GABA will be made each year in January equal to 3%.

*Minimum benefit adjustment (non-GABA)*

The minimum benefit provided may not be less than 50% of the compensation paid to a newly confirmed police officer of the employer that last employed the member as a police officer in the current fiscal year.

Contributions

The State Legislature has the authority to establish and amend contribution rates to the plan. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member’s compensation. Contributions are deducted from each member’s salary and remitted by participating employers.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**14. PENSION PLANS – MUNICIPAL POLICE OFFICERS’ RETIREMENT SYSTEM (MPORS) (Continued)**

Special Funding: MCA 19-9-702 requires the State of Montana to contribute a percentage of total compensation directly to the Plan annually after the end of each fiscal year. Member, Employer and State contribution rates are shown in the table below.

<u>Fiscal Year</u>	<u>Member</u>				<u>Employer</u>	<u>State</u>
	<u>Hired &lt; 7/1/75</u>	<u>Hired &gt; 6/30/75</u>	<u>Hired &gt; 6/30/79</u>	<u>Hired &gt; 6/30/97 GABA</u>		
2000-2021	5.800%	7.000%	8.500%	9.000%	14.410%	29.370%
1998-1999	7.800%	9.000%	10.500%	11.000%	14.410%	29.370%
1997	7.800%	9.000%	10.500%		14.360%	29.370%

In accordance with GASB Statement No. 24, on-behalf payments of fringe benefits and salaries for the City are recognized as revenues and expenditures in the fund financial statements. The covered payroll and contributions to the plan for the current year and two previous years are presented in the following table. The amounts contributed for those years were equal to the required contributions for each year. In general, pension contributions are made from the funds in which the related payroll expenses were incurred.

<u>Year Ended June 30</u>	<u>Covered Payroll</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>State Contributions</u>
2021	\$ 829,549	\$ 74,659	\$ 119,538	\$ 243,639
2020	\$ 793,265	\$ 71,394	\$ 114,309	\$ 232,982
2019	\$ 715,290	\$ 64,376	\$ 103,074	\$ 210,081

Pension Liabilities, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer’s fiscal year-end can be utilized to determine the Plan’s TPL. The basis for the TPL as of June 30, 2020, was determined by taking the results of the June 30, 2019, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board. The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer’s and the State of Montana’s NPL for June 30, 2020, and 2019, are displayed below. The employer’s proportionate share equals the ratio of the employer’s contributions to the sum of all employer and non-employer contributions during the measurement period. Due to the existence of the special funding situation, the state is required to report a proportionate share of a local government’s collective NPL that is associated with the non-state employer. The state’s proportionate share for a particular employer equals the ratio of the contributions for the particular employer to the total state contributions paid. The employer recorded a liability of \$1,133,727 and the employer’s proportionate share was 0.4635 percent.



**CITY OF LIVINGSTON, MONTANA  
NOTES TO FINANCIAL STATEMENTS  
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**14. PENSION PLANS – MUNICIPAL POLICE OFFICERS’ RETIREMENT SYSTEM (MPORS) (Continued)**

	<u>Net Pension Liability as of 6/30/2021</u>	<u>Net Pension Liability as of 6/30/2020</u>	<u>Percent of Collective NPL as of 6/30/2021</u>	<u>Percent of Collective NPL as of 6/30/2020</u>	<u>Change in Percent of Collective NPL</u>
Employer Proportionate Share	\$ 1,133,727	\$ 863,865	0.4635%	0.4340%	0.0295%
State of Montana Proportionate Share associated with Employer	<u>2,286,611</u>	<u>1,759,125</u>	<u>0.9349%</u>	<u>0.8838%</u>	<u>0.0511%</u>
Total	<u>\$ 3,420,338</u>	<u>\$ 2,622,990</u>	<u>1.3984%</u>	<u>1.3178%</u>	<u>0.0806%</u>

**Changes in actuarial assumptions and methods:** The following changes in assumptions or other inputs were made that affected the measurement of the TPL.

1. The discount rate was lowered from 7.65% to 7.34%
2. The investment reate of return was lowered from 7.65% to 7.34%
3. The inflation rate was reduced from 2.75% to 2.40%

**Changes in benefit terms:** There have been no changes in benefit terms since the previous measurement date.

**Changes in proportionate share:** There were no changes between the measurement date of the collective NPL and the employer’s reporting date that are expected to have a significant effect on the employer’s proportionate share of the collective NPL. However, each employer may have unique circumstances that will impact the employer’s proportionate share of the collective net pension. If there were changes that are expected to have an impact on the net pension liability, the employer should disclose the amount of the expected resultant change in the employer’s proportionate share of the collective net pension liability, if known.

Pension Expense

At June 30, 2021, the employer recognized its proportionate share of the Plan’s pension expense of \$224,884. The employer also recognized grant revenue of \$459,217 for the support provided by the State of Montana for its proportionate share of the pension expense associated with the employer.

	<u>Pension Expense as of 6/30/2021</u>
Employer Proportionate Share of MPORS	\$ 224,884
Employer Grant Revenue - State of Montana Proportionate Share for employer	<u>459,217</u>
Total	<u>\$ 684,101</u>

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**14. PENSION PLANS – MUNICIPAL POLICE OFFICERS’ RETIREMENT SYSTEM (MPORS) (Continued)**

Recognition of Deferred Inflows and Outflows

At June 30, 2021, the employer reported its proportionate share of the Plan’s deferred outflows of resources and deferred inflows of resources from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Actual vs. Expected Experience	\$ 54,342	\$ 3,579
Projected vs. Actual Investment Earnings	88,166	-
Changes in Assumptions	96,344	-
Changes in Proportionate Share and Differences between Employer Contributions and Proportionate Share of Contributions	41,489	-
Employer Contributions Subsequent to the Measurement Date	119,538	-
Total	\$ 399,879	\$ 3,579

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year ended June 30:</b>	<b>Recognition of Deferred Outflows and Inflows in future years as an increase or (decrease) to Pension Expense</b>
2021	\$ 211,384
2022	91,700
2023	72,845
2024	20,371
2025	-
Thereafter	-
	\$ 396,300

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**14. PENSION PLANS – MUNICIPAL POLICE OFFICERS’ RETIREMENT SYSTEM (MPORS) (Continued)**

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation as determined using the following actuarial assumptions.

- Investment Return (net of admin expense): 7.34%
- Admin Expense as a % of Payroll: 0.15%
- General Wage Growth (includes inflation at 2.40%): 3.50%
- Merit Increases: 0% to 6.60%
- Postretirement Benefit Increases:
  - Guaranteed Annual Benefit Adjustment (GABA)
    - Hired on or after July 1, 1997, or those electing GABA, and has been retired for at least 12 months, a GABA will be made each year in January equal to 3%.
  - Minimum Benefit Adjustment (non-GABA)
    - If hired before July 1, 1997 and member did not elect GABA, the minimum benefit adjustment provided is equal to 50% of the current base compensation of a newly confirmed police officer of the employer that last employed the member as a police officer.
- Mortality assumptions among contributing members, service retired members and beneficiaries were based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2020 using scale BB, set back one year for males.
- Mortality assumptions among Disabled Retirees are based on RP 2000 Combined Employee and Annuitant Mortality Tables.

The most recent experience study, performed for the period covering fiscal years 2011 through 2016, is outlined in a report dated May 5, 2017 and can be located on the MPERA website. The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the Plan. The long-term rate of return as of June 30, 2020, was calculated using the average long-term capital market assumptions published in the Survey of Capital Market Assumptions 2020 Edition by Horizon Actuarial Service, LLC, yielding a median real rate of return of 4.94%. The assumed inflation is based on the intermediate inflation of 2.4% in the 2020 OASDI Trustees Report by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.34%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2020, are summarized below.

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return Arithmetic Basis</u>
Cash Equivalents	2.00%	0.11%
Domestic Equity	30.00%	6.19%
International Equity	16.00%	6.92%
Private Investments	14.00%	10.37%
Natural Resources	4.00%	3.43%
Real Estate	9.00%	5.74%
Core Fixed Income	20.00%	1.57%
Non-core Fixed Income	5.00%	3.97%

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**14. PENSION PLANS – MUNICIPAL POLICE OFFICERS’ RETIREMENT SYSTEM (MPORS) (Continued)**

Discount Rate

The discount rate used to measure the TPL was 7.34%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board’s funding policy, which established the contractually required rates under the Montana Code Annotated. The state contributed 29.37% of the salaries paid by employers. Based on those assumptions, the Plan’s fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2134. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate

The following presents the employer’s sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.34%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

	<b>1.0% Decrease (6.34%)</b>	<b>Current Discount Rate (7.34%)</b>	<b>1.0% Increase (8.34%)</b>
Employer's Net Pension Liability	\$ 1,616,199	\$ 1,133,727	\$ 748,824

Stand-Alone Statements

The financial statements of the Montana Public Employees Retirement Board (PERB) Annual Comprehensive Financial Report (ACFR) and the GASB 68 Report disclose the Plan’s fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or the MPERA website at <http://mpera.mt.gov>.

**CITY OF LIVINGSTON, MONTANA**  
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**15. PENSION PLANS – FIREFIGHTERS’ UNIFIED RETIREMENT SYSTEM (FURS)**

In accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions, employers and the non-employer contributing entity are required to recognize and report certain amounts associated with participation in the Public Employees' Retirement System Defined Benefit Retirement Plan (the Plan). This includes the proportionate share of the collective Net Pension Liability; Pension Expense; and Deferred Outflows and Deferred Inflows associated with pensions. The following information for financial reporting as of June 30, 2021, is based on a June 30, 2020 measurement date.

Plan Description

The Firefighters’ Unified Retirement System (FURS), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing defined benefit plan established in 1981, and governed by Title 19, chapters 2 & 13, Montana Code Annotated (MCA). This plan provides retirement benefits to firefighters employed by first and second-class cities, other cities and rural fire district departments that adopt the plan, and to firefighters hired by the Montana Air National Guard on or after October 1, 2001. Benefits are established by state law and can only be amended by the Legislature.

Summary of Benefits

The FURS provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

*Eligibility for benefit and benefit formulas*

Service retirement and monthly benefit formula:

- Hired on or after July 1, 1981, or has elected to be covered by GABA:
  - 20 years of service membership
  - 2.5% of HAC x years of service credit
- Hired prior to July 1, 1981, and who had not elected to be covered by GABA, the greater of above, or:
  - If membership service is less than 20 years – 2% of the highest monthly compensation (HMC) x years of service credit
  - If membership service is greater or equal to 20 years – 50% of HMC + 2% of HMC x years of service credit in excess of 20
- Early retirement:
  - Age 50, 5 years of membership service – normal retirement benefit calculated using HAC and service credit

Second retirement:

Applies to retirement system members re-employed in a FURS position on or after July 1, 2017

- If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
  - is not awarded service credit for the period of reemployment;
  - is refunded the accumulated contributions associated with the period of reemployment;
  - starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
  - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**15. PENSION PLANS – FIREFIGHTERS’ UNIFIED RETIREMENT SYSTEM (FURS) (Continued)**

- If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
  - is awarded service credit for the period of reemployment;
  - starting the first month following termination of service, receives:
    - the same retirement benefit previously paid to the member; and
    - a second retirement benefit for the period of reemployment calculated based on the laws in effect as of the members’ rehire date, and
  - does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
    - on the initial retirement benefit in January immediately following second retirement, and
    - on the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- A member who returns to covered service is not eligible for a disability benefit.

*Member’s compensation period used in benefit calculation*

- Hired prior to July 1, 1981 and not electing GABA - highest monthly compensation (HMC)
- Hired on or after June 30, 1981 and those electing GABA – highest average compensation (HAC) during any consecutive 36 months (or shorter period of total service)
- Part-time firefighter – 15% of regular compensation for a newly confirmed full-time firefighter

*Compensation Cap*

Hired on or after July 1, 2013 – 110% annual cap on compensation considered as a part of a member’s highest average compensation

*Guaranteed Annual Benefit Adjustment (GABA)*

Hired on or after July 1, 1997, or those electing GABA, and has been retired for at least 12 months – the member’s benefit increases by a maximum of 3% each January

*Minimum Benefit Adjustment (non-GABA)*

A member with 10 or more years of membership service who has not elected to be covered under GABA - the minimum benefit provided may not be less than 50% of the monthly compensation paid to a newly confirmed active firefighter of the employer that last employed the member as a firefighter in the current fiscal year.

Contributions

The State Legislature has the authority to establish and amend contribution rates to the plan. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member’s compensation. Contributions are deducted from each member’s salary and remitted by participating employers.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**15. PENSION PLANS – FIREFIGHTERS’ UNIFIED RETIREMENT SYSTEM (FURS) (Continued)**

*Special Funding*

MCA 19-13-604 requires the State of Montana to contribute a percentage of total compensation directly to the Plan annually after the end of each fiscal year. Member, Employer and State contribution rates are shown in the table below.

<u>Member</u>				
<u>Fiscal Year</u>	<u>Non-GABA</u>	<u>GABA</u>	<u>Employer</u>	<u>State</u>
1998-2021	9.500%	10.700%	14.360%	32.610%
1997	7.800%		14.360%	32.610%

In accordance with GASB Statement No. 24, on-behalf payments of fringe benefits and salaries for the City are recognized as revenues and expenditures in the fund financial statements. The covered payroll and contributions to the plan for the current year and two previous years are presented in the following table. The amounts contributed for those years were equal to the required contributions for each year. In general, pension contributions are made from the funds in which the related payroll expenses were incurred.

<u>Year Ended June 30</u>	<u>Covered Payroll</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>State Contributions</u>
2021	\$ 1,146,855	\$ 122,713	\$ 164,689	\$ 373,990
2020	\$ 1,037,180	\$ 110,978	\$ 148,939	\$ 338,225
2019	\$ 996,655	\$ 106,642	\$ 143,120	\$ 325,009

Pension Liabilities, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer’s fiscal year-end can be utilized to determine the Plan’s TPL. The basis for the TPL as of June 30, 2020, was determined by taking the results of the June 30, 2019, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board. The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer’s and the State of Montana’s NPL for June 30, 2020, and 2019, are displayed below. The employer’s proportionate share equals the ratio of the employer’s contributions to the sum of all employer and non-employer contributions during the measurement period. Due to the existence of the special funding situation, the state is required to report a proportionate share of a local government’s collective NPL that is associated with the non-state employer. The state’s proportionate share for a particular employer equals the ratio of the contributions for the particular employer to the total state contributions paid. The employer recorded a liability of \$928,252 and the employer’s proportionate share was 0.5932 percent.

**CITY OF LIVINGSTON, MONTANA  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021**

**15. PENSION PLANS – FIREFIGHTERS’ UNIFIED RETIREMENT SYSTEM (FURS) (Continued)**

	<b>Net Pension Liability as of 6/30/2021</b>	<b>Net Pension Liability as of 6/30/2020</b>	<b>Percent of Collective NPL as of 6/30/2021</b>	<b>Percent of Collective NPL as of 6/30/2020</b>	<b>Change in Percent of Collective NPL</b>
Employer Proportionate Share	\$ 928,252	\$ 659,308	0.5932%	0.5747%	0.0185%
State of Montana Proportionate Share associated with Employer	2,092,591	1,594,538	1.3373%	1.3900%	-0.0527%
<b>Total</b>	<b>\$ 3,020,843</b>	<b>\$ 2,253,846</b>	<b>1.9305%</b>	<b>1.9647%</b>	<b>-0.0342%</b>

**Changes in actuarial assumptions and methods:** The following changes in assumptions or other inputs were made that affected the measurement of the TPL.

1. The discount rate was lowered from 7.65% to 7.34%
2. The investment reate of return was lowered from 7.65% to 7.34%
3. The inflation rate was reduced from 2.75% to 2.40%

**Changes in benefit terms:** There have been no changes in benefit terms since the previous measurement date.

**Changes in proportionate share:** There were no changes between the measurement date of the collective NPL and the employer’s reporting date that are expected to have a significant effect on the employer’s proportionate share of the collective NPL. However, each employer may have unique circumstances that will impact the employer’s proportionate share of the collective net pension. If there were changes that are expected to have an impact on the net pension liability, the employer should disclose the amount of the expected resultant change in the employer’s proportionate share of the collective net pension liability, if known.

Pension Expense

At June 30, 2021, the employer recognized its proportionate share of the Plan’s pension expense of \$176,563. The employer also recognized grant revenue of \$399,972 for the support provided by the state of Montana for the proportionate share of the pension expense that is associated with the employer.

	<b>Pension Expense as of 6/30/2021</b>
Employer Proportionate Share of MPORS	\$ 176,563
Employer Grant Revenue - State of Montana Proportionate Share for employer	399,972
<b>Total</b>	<b>\$ 576,535</b>



**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**15. PENSION PLANS – FIREFIGHTERS’ UNIFIED RETIREMENT SYSTEM (FURS) (Continued)**

Recognition of Deferred Inflows and Outflows

At June 30, 2021, the employer reported its proportionate share of the Plan’s deferred outflows of resources and deferred inflows of resources from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Actual vs. Expected Experience	\$ 63,178	\$ 4,832
Projected vs. Actual Investment Earnings	119,169	-
Changes in Assumptions	164,898	-
Changes in Proportionate Share and Differences between Employer Contributions and Proportionate Share of Contributions	-	4,613
Employer Contributions Subsequent to the Measurement Date	164,689	-
Total	\$ 511,934	\$ 9,445

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year ended June 30:</b>	<b>Recognition of Deferred Outflows and Inflows in future years as an increase or (decrease) to Pension Expense</b>
2021	\$ 234,294
2022	86,528
2023	76,586
2024	50,499
2025	54,582
Thereafter	-
	\$ 502,489

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**15. PENSION PLANS – FIREFIGHTERS’ UNIFIED RETIREMENT SYSTEM (FURS) (Continued)**

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation as determined using the following actuarial assumptions.

- Investment Return (net of admin expense): 7.34%
- Admin Expense as a % of Payroll: 0.13%
- General Wage Growth (includes inflation at 2.40%): 3.50%
- Merit Increases: 0% to 6.3%
- Postretirement Benefit Increases:
  - Guaranteed Annual Benefit Adjustment (GABA)
    - Hired on or after July 1, 1997, or those electing GABA, and has been retired for at least 12 months, the member’s benefit increases by 3% each January
  - Minimum Benefit Adjustment (non-GABA)
    - Hired before July 1, 1997 and member did not elect GABA – the minimum benefit adjustment is provided equal to 50% of the current base compensation of a newly confirmed active firefighter of the employer that last employed the member as a firefighter
- Mortality assumptions among contributing members, terminated vested members, service retired members and beneficiaries based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2020 using Scale BB, males set back 1 year.
- Mortality assumptions among Disabled Retirees are based on RP 2000 Combined Mortality Tables with no projections.

The most recent experience study, performed for the period covering fiscal years 2011 through 2016, is outlined in a report dated May 5, 2017 and can be located on the MPERA website. The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the Plan. The long-term rate of return as of June 30, 2020, was calculated using the average long-term capital market assumptions published in the Survey of Capital Market Assumptions 2020 Edition by Horizon Actuarial Service, LLC, yielding a median real rate of return of 4.94%. The assumed inflation is based on the intermediate inflation of 2.4% in the 2020 OASDI Trustees Report by the Chief Actuary for Social Security to produce 75-year cost projections.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**15. PENSION PLANS – FIREFIGHTERS’ UNIFIED RETIREMENT SYSTEM (FURS) (Continued)**

Combining these two results yields a nominal return of 7.34%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2020, are summarized below.

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return Arithmetic Basis</u>
Cash Equivalents	2.00%	0.11%
Domestic Equity	30.00%	6.19%
International Equity	16.00%	6.92%
Private Investments	14.00%	10.37%
Natural Resources	4.00%	3.43%
Real Estate	9.00%	5.74%
Core Fixed Income	20.00%	1.57%
Non-core Fixed Income	5.00%	3.97%

Discount Rate

The discount rate used to measure the TPL was 7.34%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board’s funding policy, which established the contractually required rates under the Montana Code Annotated. The state contributed 32.61% of the salaries paid by employers. Based on those assumptions, the Plan’s fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2133. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate

The following presents the employer’s sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.34%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

	<u>1.0% Decrease (6.34%)</u>	<u>Current Discount Rate (7.34%)</u>	<u>1.0% Increase (8.34%)</u>
Employer's Net Pension Liability	\$ 1,501,295	\$ 928,252	\$ 467,808

Stand-Alone Statements

The financial statements of the Montana Public Employees Retirement Board (PERB) Annual Comprehensive Financial Report (ACFR) and the GASB 68 Report disclose the Plan’s fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or the MPERA website at <http://mpera.mt.gov>.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**16. INTERLOCAL AGREEMENTS**

The City and Park County entered into an agreement to fund a library for City and County residents. The City maintains the library accounting records and includes the financial activities of the library in its financial statements. The County contributed \$465,742 during fiscal year 2021.

The City and Park County entered into agreements for the City-County Law Enforcement Dispatch Center and Ambulance Services. The City provides dispatch and ambulance services to the County. During the fiscal year, the County contributed \$715,372 for ambulance and \$329,891 for dispatch services.

The City-County airport is owned and operated jointly by the City and Park County. The operation of the airport is accounted for by the County. The airport is administered by a five-member board, consisting of two City-appointed members, two County-Appointed members and one member at-large appointed by the Airport Board. The budget is approved by the controlling members. The Airport Board exercises control over the airport's normal operations.

**17. CLASSIFICATION OF NET POSITION**

In the Government-Wide Financial Statements, net position is classified in the following categories:

Net Investment in Capital Assets – This category groups all capital assets, including infrastructure in future years, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

Restricted – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provision or enabling legislation. Restricted net position is presented restricted by major purpose.

Unrestricted – This category represents the net position of the City which is not restricted for any project or other purpose.

In the Fund Financial Statements, commitments and assignments segregate portions of fund balance that are either not available or have been earmarked for specific purposes. The various commitments and assignments are established by actions of the City Commission and Management and can be increased, reduced or eliminated by similar actions.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**19. RISK MANAGEMENT**

The City faces a considerable number of risks of loss, including: a. damage to and loss of property and contents, b. employee torts c. professional liability, i.e., errors and omissions d. environmental damage e. workers' compensation, i.e. employee injuries, and f. medical insurance cost of employees.

A variety of methods are used to provide insurance for these risks. Commercial policies, transferring all risks of losses, except for relatively small deductible amounts, are purchased for property and content damage, employee medical costs, and professional liabilities. The City participates in two state-wide public risk pools operated by the Montana Municipal Interlocal Authority (MMIA), for workers' compensation and for tort liability coverage. And, given the lack of coverage available, the City has no coverage for potential losses from environmental damages.

Coverage limits and the deductibles on the commercial policies have stayed relatively constant for the last several years. The premiums for the policies are allocated between the City's funds based on total appropriations. The Insurance Fund has a special-purpose property tax levy for this purpose. Settled claims resulting from these risks did not exceed commercial insurance coverage during this fiscal year.

In 1986, the City joined together with other Montana cities to form the Montana Municipal Interlocal Authority (MMIA), which established a workers' compensation plan and a tort liability plan. Both public entity risk pools currently operate as common risk management and insurance programs for the member governments.

The liability limits for damages in tort action are \$750,000 per claim and \$1.5 million per occurrence, and \$12.5 million per occurrence for any claim that is not subject to the limitations on government liability, as described in Montana Code Annotated Section 2-9-108 (the Statute) or any successor statute, either as matter of law, by operation of the Statute, or by a judicial determination that the Statute is inapplicable or is otherwise invalid, with a \$1,500 deductible per occurrence. State tort law limits the City's liability to \$1.5 million. The City pays premiums for its employee injury insurance coverage, which is allocated to the employer funds based on total salaries and wages. The agreements for formation of the pools provide that they will be self-sustaining through member premiums.

The City also owns a policy with MMIA for loss or damage to property. This is an all risk policy, essentially all property owned by the City being insured for 100% of replacement cost, subject to a \$1,000 deductible per occurrence. MMIA reinsures their property insurance with a national municipal pool, Public Entities' Property Insurance.

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**20. MAJOR PURPOSE PRESENTATION**

The table presented below displays the City's fund balances by major purpose as displayed on page II-14 of the governmental funds balance sheet. GASB Statement No. 54 requires the disclosure of the purpose of each Major Special Revenue Fund.

	<b>General Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Nonspendable</b>			
Long-term interfund receivable	\$ 35,042	\$ -	\$ 35,042
Cemetery perpetual care	-	249,734	249,734
Total nonspendable	<u>35,042</u>	<u>249,734</u>	<u>284,776</u>
<b>Restricted</b>			
Public works	-	874,791	874,791
Debt service	-	485,133	485,133
Total restricted	<u>-</u>	<u>1,359,924</u>	<u>1,359,924</u>
<b>Committed</b>			
General government	-	1,314,794	1,314,794
Public safety	-	303,255	303,255
Public works	-	508,605	508,605
Public health	-	139	139
Culture and recreation	-	668,465	668,465
Capital projects	-	143,869	143,869
Debt service	-	30,022	30,022
Total committed	<u>-</u>	<u>2,969,149</u>	<u>2,969,149</u>
<b>Unassigned</b>	<u>2,718,961</u>	<u>(98,977)</u>	<u>2,619,984</u>
Total fund balances	<u>\$ 2,754,003</u>	<u>\$ 4,479,830</u>	<u>\$ 7,233,833</u>

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**21. COMMITMENTS AND CONTINGENCIES**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determine at this time, although the City expects such amounts, if any, to be immaterial.

The City is involved in the litigation of other lawsuits which arise in the normal course of City operations. City management intends to pursue the vigorous defense of each claim, and believes that no material losses will be incurred on the pending claims. Although the outcomes of these lawsuits are presently pending and not yet determinable, in the opinion of the City's counsels, they believe that the chance of loss is remote and that the resolution of these matters will not have a material adverse effect on the financial condition of the City.

**22. SUBSEQUENT EVENTS**

The City's defeased in substance debt was callable and paid in full January 1, 2021 (see Note 7).

Management has evaluated subsequent events through December 7, 2021, the date on which the financial statements were available to be issued.

C. REQUIRED SUPPLEMENTARY INFORMATION  
OTHER THAN MANAGEMENT'S DISCUSSION AND ANALYSIS



OTHER POST-EMPLOYMENT HEALTHCARE BENEFITS

**CITY OF LIVINGSTON, MONTANA**  
**POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS**  
**Year Ended June 30, 2021**

<b>SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS</b>				
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Total OPEB Liability				
Service cost	\$ 83,477	\$ 63,821	\$ 61,962	\$ 82,832
Interest	23,184	39,762	37,460	49,743
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	-	(190,279)	-	(178,090)
Changes of assumptions or other inputs	-	134,418	-	(171,175)
Benefit payments	(49,224)	(42,339)	(41,275)	(34,885)
Net change in total OPEB liability	57,437	5,383	58,147	(251,575)
Total OPEB liability - beginning	990,167	984,784	926,637	1,178,212
Total OPEB liability - ending	\$ 1,047,604	\$ 990,167	\$ 984,784	\$ 926,637
Covered-employee payroll	\$ 4,277,346	\$ 4,152,763	\$ 4,184,393	\$ 4,062,517
Total OPEB liability as a percentage of covered-employee payroll	24.49%	23.84%	23.53%	22.81%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

**CITY OF LIVINGSTON, MONTANA**  
**NOTE TO RSI**  
**Notes to Required Supplementary Information - OPEB (Other Post-Employment Healthcare Benefits)**  
**Year Ended June 30, 2021**

**Measurement Date** June 30, 2020  
**Valuation Date** June 30, 2020  
**Reporting Date** June 30, 2020  
**Measurement Period** July 1, 2019 to June 30, 2020

**Discount Rate** 2.21% per year  
As an unfunded plan, the discount rate reflects the index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date.  
The index rate used to measure the total pension liability was 2.21% as of June 30, 2020.

**General Inflation** 3.0% per year

**Salary Increases** 3.0% per year

**Initial Health Coverage Claims Cost**  
(including administrative expenses)

Age	Per Participant
Under age 65:	
Bridger Plan at age 60	\$ 14,139
Madison Plan at age 60	\$ 13,645
Mission plan at age 60	\$ 12,584
HDHP at age 60	\$ 9,164

Age 65 and over: Assumed to be equal to the post-65 medical premiums

The assumed claim costs were determined from the fully-pooled premiums and underlying claim experience of the OPEB Plans and actuarial age adjustment factors.

**Age Based Morbidity**

The assumed claim costs are assumed to increase related to age as follows:

Ages	Rate
18-29	1.00%
30-39	2.50%
40-49	3.00%
50-54	3.30%
55-59	3.60%
60-64	4.20%

**Health Care Cost Trend Rates**

Year	Rate
All years	5.00%

**Mortality**

RP 2014 annuitant distinct mortality table adjusted to 2006 with MP 2019 generational projection of future mortality improvement.

**CITY OF LIVINGSTON, MONTANA**  
**NOTE TO RSI (Continued)**  
**Notes to Required Supplementary Information - OPEB (Other Post-Employment Healthcare Benefits)**  
**Year Ended June 30, 2021**

**Future Retiree Participation Rate** 70% for participants not yet eligible for Medicare. Upon Medicare eligibility, participation is expected to reduce by 50%. It is assumed that life insurance benefits will only be retained by retirees that elect to continue health insurance benefits with the City.

**Initial Spouse Participation Rate** Male Employees: 25.0%  
 Female Employees: 25.0%  
 Husbands are assumed to be three years older than wives.

**Turnover** Rates based on Fiscal Year 2011 Actuarial Valuation for statewide retirement systems:

Service	PERS	MPORS	FURS
0	25%	15%	4%
1	20%	10%	4%
2	15%	10%	2%
3	10%	10%	2%
4	10%	5%	2%
5-9	5%	5%	2%
10-14	5%	2%	2%
15 and over	2%	1%	1%

**Disability** None

**Retirement** Rates based on Fiscal Year 2011 Actuarial Valuation for statewide retirement systems:

Age	PERS:	
	Under 30 Years	30 Years or More
Under 50	0%	10%
50-54	3%	10%
55	3%	15%
56	4%	15%
57-58	5%	15%
59	6%	15%
60	8%	15%
61	15%	15%
62	25%	25%
63-64	15%	15%
65-66	30%	30%
67-69	25%	25%
70 and over	100%	100%

**CITY OF LIVINGSTON, MONTANA**  
**NOTE TO RSI (Continued)**  
**Notes to Required Supplementary Information - OPEB (Other Post-Employment Healthcare Benefits)**  
**Year Ended June 30, 2021**

**Retirement (Continued)**

Age	Fire and Police:		
	Under 20 Years	20 Years or More	
		MPORS	FURS
Under 50	0%	12%	5%
50-54	3%	15%	10%
55	3%	20%	25%
56	4%	20%	25%
57-58	5%	20%	25%
59	6%	20%	25%
60	8%	20%	50%
61	15%	20%	50%
62	25%	100%	50%
63-64	15%	100%	100%
65-66	30%	100%	100%
67-69	25%	100%	100%
70 and over	100%	100%	100%

**Expected Remaining Service Lives**

Under GASB 75, gains and losses which are amortized over future years are referred to as deferred inflows or gains, and deferred outflows or losses. Economic and demographic gains and losses and changes in the total OPEB liability due to changes in assumptions are recognized over a closed period equal to the average expected remaining service lives of all covered active and inactive members, determined as of the beginning of the measurement period. The amortization period is calculated as the weighted average of expected remaining service lives assuming zero years for all inactive members.

The amortization period for the July 1, 2019 to June 30, 2020 measurement period was determined as follows:

	Number of members as of July 1, 2020	Expected remaining service lives
Active Members	85	11.41
Inactive Members	10	-
Weighted average rounded to nearest tenth		10.2

NET PENSION LIABILITY

**CITY OF LIVINGSTON, MONTANA  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)  
Last Eight Fiscal Years**

<b>SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY</b>								
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Employer's proportionate share of the net pension liability associated with the employer	0.16326%	0.16100%	0.15270%	0.20900%	0.20820%	0.21487%	0.22315%	0.23150%
Employer's proportionate share of the net pension liability	\$ 4,307,035	\$ 3,365,334	\$ 3,186,417	\$ 4,070,772	\$ 3,547,026	\$ 3,003,553	\$ 2,780,478	\$ 3,578,048
State of MT proportionate share of the net pension liability associated with the employer	1,357,874	1,096,350	1,068,307	54,255	43,341	36,894	33,954	43,693
Total	\$ 5,664,909	\$ 4,461,684	\$ 4,254,724	\$ 4,125,027	\$ 3,590,367	\$ 3,040,447	\$ 2,814,432	\$ 3,621,741
Employer's covered payroll	\$ 2,739,161	\$ 2,656,421	\$ 2,510,532	\$ 2,592,832	\$ 2,494,335	\$ 2,507,530	\$ 2,526,058	Not available
Employer's proportionate share of the net pension liability as of its covered payroll	157.24%	126.69%	126.92%	157.00%	142.20%	119.78%	110.07%	Not available
Plan fiduciary net position as a percent of the total pension liability	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%	Not available

<b>SCHEDULE OF CONTRIBUTIONS</b>								
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Contractually required contributions	\$ 245,363	\$ 239,987	\$ 228,471	\$ 212,658	\$ 217,022	\$ 215,355	\$ 213,108	\$ 212,294
Contributions in relation to the contractually required contributions	\$ 245,363	\$ 239,987	\$ 228,471	\$ 212,658	\$ 217,022	\$ 215,355	\$ 213,108	\$ 212,294
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
Employer's covered payroll	\$ 2,797,753	\$ 2,739,161	\$ 2,656,421	\$ 2,510,532	\$ 2,592,832	\$ 2,494,335	\$ 2,507,530	\$ 2,526,058
Contributions of covered payroll	8.77%	8.76%	8.60%	8.47%	8.37%	8.63%	8.50%	8.40%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

**CITY OF LIVINGSTON, MONTANA**  
**NOTE TO RSI**  
**Notes to Required Supplementary Information - Public Employees' Retirement System (PERS)**  
**Year Ended June 30, 2021**

**Changes of Benefit Terms**

The following changes to the plan provision were made as identified:

**2017 Legislative Changes:**

**Working Retiree Limitations - for PERS**

Effective July 1, 2017, if a PERS retiree returns as an independent contractor to what would otherwise be PERS-covered employment, general contractor overhead costs are excluded from PERS working retiree limitations.

**Refunds**

- 1) Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- 2) Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- 3) Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

**Interest credited to member accounts**

Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%

**Lump-sum payouts**

Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contribution rate than the present value of the member's benefit.

**Disabled PERS Defined Contribution (DC) Members**

PERS members hired after July 1, 2011 have a normal retirement age of 65. PERS DC members hired after July 1, 2011 who became disabled were previously only eligible for a disability benefit until age 65. Effective July 1, 2017, these individuals will be eligible for a disability benefit until they reach 70, thus ensuring the same 5-year time period available to PERS DC disabled members hired prior to July 1, 2011 who have a normal retirement age of 60 and are eligible for a disability benefit until age 65.

**Changes in Actuarial Assumptions and Methods**

**Method and assumptions used in calculations of actuarially determined contribution:**

The following Actuarial Assumptions were adopted from June 30, 2019 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increased	0% to 8.47%
Asset valuation method	4-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
Mortality (Healthy Members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table, with no projections
Admin Expense as % of Payroll	0.30%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year to year based on the prior year's actual administrative expenses.



**CITY OF LIVINGSTON, MONTANA  
MUNICIPAL POLICE OFFICERS' RETIREMENT SYSTEM (MPORS)  
Last Eight Fiscal Years**

<b>SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY</b>								
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Employer's proportionate share of the net pension liability associated with the employer	0.46350%	0.43400%	0.44450%	0.41760%	0.41400%	0.43748%	0.46022%	0.46022%
Employer's proportionate share of the net pension liability	\$ 1,133,727	\$ 863,865	\$ 761,289	\$ 743,016	\$ 745,225	\$ 723,685	\$ 723,175	\$ 823,956
State of MT proportionate share of the net pension liability associated with the employer	2,286,611	1,759,125	1,556,226	1,514,389	\$ 1,479,303	\$ 1,466,255	\$ 1,460,901	\$ 1,664,490
Total	\$ 3,420,338	\$ 2,622,990	\$ 2,317,515	\$ 2,257,405	\$ 2,224,528	\$ 2,189,940	\$ 2,184,076	\$ 2,488,446
Employer's covered payroll	\$ 794,032	\$ 715,290	\$ 701,658	\$ 624,530	\$ 584,407	\$ 605,483	\$ 617,498	Not available
Employer's proportionate share of the net pension liability as of its covered payroll	142.78%	120.77%	108.50%	118.97%	127.52%	119.52%	117.11%	Not available
Plan fiduciary net position as a percent of the total pension liability	64.84%	68.84%	70.95%	68.34%	65.62%	66.90%	67.00%	Not available

<b>SCHEDULE OF CONTRIBUTIONS</b>								
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Contractually required contributions	\$ 119,537	\$ 114,420	\$ 103,484	\$ 104,945	\$ 89,995	\$ 85,713	\$ 85,344	\$ 89,782
Contributions in relation to the contractually required contributions	\$ 119,537	\$ 114,420	\$ 103,484	\$ 104,945	\$ 89,995	\$ 85,713	\$ 85,344	\$ 89,782
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
Employer's covered payroll	\$ 829,549	\$ 794,032	\$ 715,290	\$ 701,658	\$ 624,530	\$ 584,407	\$ 605,483	\$ 617,498
Contributions of covered payroll	14.41%	14.41%	14.47%	14.96%	14.41%	14.67%	14.10%	14.54%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

**CITY OF LIVINGSTON, MONTANA**  
**NOTE TO RSI**  
**Notes to Required Supplementary Information - Municipal Police Officers' Retirement System (MPORS)**  
**Year Ended June 30, 2021**

**Changes of Benefit Terms**

The following changes to the plan provision were made as identified:

**2017 Legislative Changes:**

**Working Retiree Limitations - for MPORS**

Applies to retirement system members who return on or after July 1, 2017 to covered employment in the system from which they retired.

- 1) Members who return for less than 480 hours in a calendar year:
  - a. May not become an active member in the system; and
  - b. Are subject to a \$1 reduction in their retirement benefit for each \$3 earned in excess of \$5,000 in the calendar year.
- 2) Members who return for 480 or more hours in a calendar year:
  - a. Must become an active member of the system;
  - b. Will stop receiving a retirement benefit from the system; and
  - c. Will be eligible for a second retirement benefit if they earn 5 or more years of service credit through their second employment.
- 3) Employee, employer and state contributions, if any apply as follows:
  - a. Employer contributions and state contributions (if any) must be paid on all working retirees;
  - b. Employee contributions must be paid on working retirees who return to covered employment for 480 or more hours in a calendar year.

**Second Retirement Benefit - for MPORS**

Applies to retirement system members who return on or after July 1, 2017 to active service covered by the system from which they retired.

- 1) If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
  - a. Is not awarded service credit for the period of reemployment;
  - b. Is refunded the accumulated contributions associated with the period of reemployment;
  - c. Starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
  - d. Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
- 2) If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
  - a. Is awarded service credit for the period of reemployment;
  - b. Starting the first month following termination of service, receives:
    - i. The same retirement benefit previously paid to the member, and
    - ii. A second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and
  - c. Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
    - i. On the initial retirement benefit in January immediately following second retirement, and
    - ii. On the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- 3) A member who returns to covered service is not eligible for a disability benefit.

**Refunds**

- 1) Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- 2) Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- 3) Trusts, estate, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

**CITY OF LIVINGSTON, MONTANA**  
**NOTE TO RSI (Continued)**  
**Notes to Required Supplementary Information - Municipal Police Officers' Retirement System (MPORS)**  
**Year Ended June 30, 2021**

**Interest credited to member accounts**

Effective July 1, 2017, the interest rate credited to member accounts increase from 0.25% to 0.77%

**Lump-sum payouts**

Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefit.

**Changes in Actuarial Assumptions and Methods**

**Method and assumptions used in calculations of actuarially determined contributions**

The following Actuarial Assumptions were adopted from the June 30, 2019 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return	7.65%
*Includes inflation at	2.75%
Merit salary increases	0% to 6.60%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of pay, open
Mortality (Health members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table
Admin Expense as % of Payroll	0.15%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year to year based on the prior year actual administrative expenses.

**CITY OF LIVINGSTON, MONTANA  
FIREFIGHTERS' UNIFIED RETIREMENT SYSTEM (FURS)  
Last Eight Fiscal Years**

<b>SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY</b>								
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Employer's proportionate share of the net pension liability associated with the employer	0.5932%	0.5747%	0.5967%	0.5964%	0.6146%	0.6135%	0.6361%	0.6361%
Employer's proportionate share of the net pension liability	\$ 928,252	\$ 659,308	\$ 687,285	\$ 674,153	\$ 701,961	\$ 627,422	\$ 620,913	\$ 794,731
State of MT proportionate share of the net pension liability associated with the employer	2,092,591	1,594,538	1,571,515	1,530,932	\$ 1,590,422	\$ 1,397,436	\$ 1,400,749	\$ 1,792,875
Total	\$ 3,020,843	\$ 2,253,846	\$ 2,258,800	\$ 2,205,085	\$ 2,292,383	\$ 2,024,858	\$ 2,021,662	\$ 2,587,606
Employer's covered payroll	\$ 1,035,565	\$ 996,655	\$ 939,843	\$ 897,400	\$ 865,474	\$ 824,391	\$ 826,239	Not available
Employer's proportionate share of the net pension liability as of its covered payroll	89.64%	66.15%	73.13%	75.12%	81.11%	76.11%	75.15%	Not available
Plan fiduciary net position as a percent of the total pension liability	75.34%	80.08%	79.03%	77.77%	75.48%	76.90%	76.70%	Not available

<b>SCHEDULE OF CONTRIBUTIONS</b>								
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Contractually required contributions	\$ 164,689	\$ 148,707	\$ 137,351	\$ 138,330	\$ 128,034	\$ 123,740	\$ 120,686	\$ 119,419
Contributions in relation to the contractually required contributions	\$ 164,689	\$ 148,707	\$ 137,351	\$ 138,330	\$ 128,034	\$ 123,740	\$ 120,686	\$ 119,419
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
Employer's covered payroll	\$ 1,146,855	\$ 1,035,565	\$ 996,655	\$ 939,843	\$ 897,400	\$ 865,474	\$ 824,391	\$ 826,239
Contributions of covered payroll	14.36%	14.36%	13.78%	14.72%	14.27%	14.30%	14.64%	14.45%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

**CITY OF LIVINGSTON, MONTANA**  
**NOTE TO RSI**  
**Notes to Required Supplementary Information - Firefighters' Unified Retirement System (FURS)**  
**Year Ended June 30, 2021**

**Changes of Benefit Terms**

The following changes to the plan provision were made as identified:

**2017 Legislative Changes:**

**Working Retiree Limitations - For FURS**

Applies to retirement system member who return on or after July 1, 2017 to covered employment in the system from which they retired.

- 1) Members who return for less than 480 hours in a calendar year:
  - a. May not become an active member in the system; and
  - b. Are subject to a \$1 reduction in their retirement benefit for each \$3 earned in excess of \$5,000 in the calendar year.
- 2) Members who return for 480 or more hours in a calendar year:
  - a. Must become an active member of the system;
  - b. Will stop receiving a retirement benefit from the system; and
  - c. Will be eligible for a second retirement benefit if they earn 5 or more years of service credit through their second employment.
- 3) Employee, employer and state contributions, if any, apply as follows:
  - a. Employer contributions and state contributions (if any) must be paid on all working retiree;
  - b. Employee contributions must be paid on working retirees who return to covered employment for 480 or more hours in a calendar year.

**Second Retirement Benefit - for FURS**

Applies to retirement system members who return on or after July 1, 2017 to active service covered by the system from which they retired.

- 1) If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
  - a. Is not awarded service credit for the period of reemployment;
  - b. Is refunded the accumulated contributions associated with the period of reemployment;
  - c. Starting the first month following terminating of service, receives the same retirement benefit previously paid to the member; and
  - d. Does not accrue post-retirement benefit adjustment during the term of reemployment benefit but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
- 2) If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
  - a. Is awarded service credit for the period of reemployment;
  - b. Starting the first month following termination of service, receives:
    - i. The same retirement benefit previously paid to the member, and
    - ii. A second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and
  - c. Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
    - i. On the initial retirement benefit in January immediately following second retirement, and
    - ii. On the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- 3) A member who returns to covered service is not eligible for a disability benefit.

**Refunds**

- 1) Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contribution in a lump sum.
- 2) Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- 3) Trusts, estates, and charitable organizations listed as beneficiaries are intitled to receive only a lump-sum payment.

**CITY OF LIVINGSTON, MONTANA**  
**NOTE TO RSI (Continued)**  
**Notes to Required Supplementary Information - Firefighters' Unified Retirement System (FURS)**  
**Year Ended June 30, 2021**

**Interest credited to member accounts**

Effective July 1, 2017, the interest rate credited to member accounts increase from 0.25% to 0.77%

**Lump-sum payouts**

Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefit.

**Changes in Actuarial Assumptions and Methods**

**Method and assumptions used in calculations of actuarially determined contributions**

The following Actuarial Assumptions are adopted from the June 30, 2019 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 6.3%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of pay, open
Mortality (Health members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year.
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table
Admin Expense as % of Payroll	0.13%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year to year based on the prior year's actual administrative expenses.

BUDGETARY COMPARISON SCHEDULES

**CITY OF LIVINGSTON, MONTANA**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**Year Ended June 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		<b>Positive (Negative)</b>
Budgetary fund balance, July 1	\$ 2,239,046	\$ 2,239,046	\$ 2,239,046	\$ -
Resources (inflows):				
Taxes	2,702,532	2,702,532	2,653,715	(48,817)
Licenses and permits	293,000	406,000	418,198	12,198
Intergovernmental	1,898,146	3,561,720	3,359,057	(202,663)
Charges for services	127,500	127,500	107,349	(20,151)
Fines and forfeitures	116,500	116,500	102,133	(14,367)
Interest on investments	4,000	4,000	4,584	584
Transfers from other funds	1,174,151	1,355,596	1,362,645	7,049
Other	68,420	94,420	149,194	54,774
Amounts available for appropriation	<u>8,623,295</u>	<u>10,607,314</u>	<u>10,395,921</u>	<u>(211,393)</u>
Charges to appropriations (outflows):				
Current				
General government	1,392,701	1,562,326	1,645,928	(83,602)
Public safety	3,014,083	3,014,083	2,977,423	36,660
Public works	414,219	414,219	353,050	61,169
Public health	153,406	153,406	117,525	35,881
Culture and recreation	604,904	631,904	571,655	60,249
Other	4,155	4,155	-	4,155
Capital outlay	342,180	1,690,665	1,590,314	100,351
Debt service	9,163	9,163	9,160	3
Transfers to other funds	462,558	462,558	376,863	85,695
Total charges to appropriations	<u>6,397,369</u>	<u>7,942,479</u>	<u>7,641,918</u>	<u>300,561</u>
Budgetary fund balance, June 30	<u>\$ 2,225,926</u>	<u>\$ 2,664,835</u>	<u>\$ 2,754,003</u>	<u>\$ 89,168</u>

See the Independent Auditors' Report.



**CITY OF LIVINGSTON, MONTANA  
BUDGETARY COMPARISON SCHEDULE  
NOTE TO RSI**

**Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures  
Year Ended June 30, 2021**

	<u><b>General Fund</b></u>
<b>Sources/inflows of resources</b>	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 10,395,921
Differences - budget to GAAP:	
The fund balance at the beginning of the year is a budgetary resource but is not a current-year revenue for financial reporting purposes.	(2,239,046)
Transfers from other funds are inflows of budgetary resources but are not <i>revenues</i> for financial reporting purposes.	<u>(1,362,645)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u><u>\$ 6,794,230</u></u>
 <b>Uses/outflows of resources</b>	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 7,641,918
Differences - budget to GAAP:	
Transfers to other funds are outflows of budgetary resources but are not <i>expenditures</i> for financial reporting purposes.	<u>(376,863)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u><u>\$ 7,265,055</u></u>

See the Independent Auditors' Report.

## D. SUPPLEMENTAL INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Comprehensive Liability Insurance: Subject to MCA 15-10-420, the City may levy an annual property tax in the amount necessary to fund the contribution for insurance. The insurance premiums are for the entire City and include Liability Insurance, Insurance on buildings, vehicles, equipment, boiler insurance, and surety bonds. Deductibles are paid within the function that incurred the claim.

Library: The Livingston-Park County Public Library is governed by a board of trustees composed of five appointed volunteers, who may each serve two consecutive five-year terms. Two trustees are appointed by the City Commission, two by the County Commissioners, and one at-large trustee is appointed by the four city and county trustees. The library is supported jointly by the City and the County. The City of Livingston levies a property tax to support the library function.

Dispatch/Communication: The communications department functions as the central emergency services and 911 center for Park County; receiving all calls for service and dispatching for the Livingston Police Department, Park County Sheriff's Office, Livingston Fire and Rescue, several Park County rural fire departments and many other local, state, and federal entities as needed. The communications department also maintains law enforcement and court related records and routinely retrieves NCIC/CJIN data for local law enforcement purposes. The support of the dispatch is split equally between the City of Livingston and Park County. The City of Livingston support is in the form of a transfer from the General Fund.

Tax Increment District – Downtown: The Downtown Tax Increment District was created in December of 2003 after the adoption of the Livingston Urban Renewal Agency Plan by the City Commission. The primary purpose of this District is to rehabilitate and develop identified blighted areas within the City of Livingston's Downtown area. This district measures approximately 143 acres. The sunset date for the Downtown TIF is anticipated as being December of 2018.

Permissive Medical Levy: According to MCA 2-9-212, the amount of City contribution in excess of the base contribution (the level of contribution in 2000) is not subject to the mill levy cap. Levies implemented under this section must be calculated separately and are not subject to an inflation factor.

CDBG Economic Development Revolving Fund: This fund accounts for the City's revolving loan program. The revenue source is proceeds from CDBG loan repayments.

Impact Fees: MCA 7-6-1604 provides the authority to local governments to impose impact fees on new development to fund all or a portion of the public facility capital improvements affected by the new development. In 2006 the City of Livingston adopted an ordinance which established the City's Impact Fee Policy. Expenditure out of this fund must be for capacity expanding improvements and cannot be used for the normal maintenance and operations of current facilities. The cash balance in this fund is split into four designations; Fire/EMS, Transportation, Police, and Parks/Recreation.

S.I.D. Lighting: SID Lighting, or the Light Maintenance District Fund, is a city-wide assessment whose boundaries include the entire existing town and any annexations that may occur in the future. These assessments cover the energy costs of the public lighting as well as the replacement and maintenance of those lights.

Street Maintenance Fund: Accounts for the resources accumulated and payments made for maintenance and repairs of city-owned streets.

Sidewalks: The mission of the District is to aid in facilitation and strengthening of commerce, provide maintenance assistance, beautify and enhance streetscapes, improve security and safety, and stimulate development and vitality in Livingston's historic downtown district. Funding is provided through an assessment on each business within the district, on a per square foot basis.

Business Improvement District: Assessments from past year's sidewalk replacements are deposited within this fund. When enough cash is accumulated, additional sidewalk replacements will be made out of this fund, generating more interest revenue.

## SPECIAL REVENUE FUNDS (CONTINUED)

Parks Department: This fund is comprised of a number of cash accounts which support various functions of the park system. The designated cash accounts are for the Sacajawea Park, The McNair Skate Park, The Sacajawea Statue, Trees, and the Skillman Trust. This money is to be used for recreation activities that otherwise would not have been funded.

Law Enforcement: This fund was established to accommodate donations from citizens or civic groups that are intended to be used exclusively for police services, as well as court ordered assessments. In an agreement with Park County, the City maintains the Joint Equipment Fund while Park County maintains a similar fund for training. These funds may be used by both the City and County law enforcement agencies, with the expenditures being informally agreed upon.

Gas Tax Apportionment: The state collects and distributes gas tax funds to cities, towns, counties, and consolidated city-county governments. These funds are allocated based on our population. Expenditures from this fund, in excess of \$80,000 must follow applicable bidding procedures and may not be used for the purchase of capital equipment (MCA 15-7-101).

American Rescue Plan: This fund was established to account for funds received through the Coronavirus State and Local Fiscal Recovery Funds established by the American Rescue Plan for the purpose of providing a substantial infusion of resources to help turn the tide on the COVID-19 pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery.

## DEBT SERVICE FUNDS

2016 Fire Truck GO Bonds: In November of 2015, the voters approved a bond election to acquire firefighting apparatus and equipment. This fund has been established to accumulate tax revenue and pay the bond payers.

2000 Fire Truck GO Bonds: In November of 1999, the voters approved a bond election to acquire firefighting equipment consisting of a 75 foot ladder truck and related equipment and a quint (fire truck) for the city. The pay off date for these bonds is July 2020.

West End Tax Increment District: This fund accounts for the financial activity of the West End Tax Increment District. The payoff date on these bonds is July of 2025.

S.I.D. Revolving: The City has established a Special Improvement District Revolving Fund to secure the payment of its special improvement district bonds. At the time of issuance, state law allows the City to deposit at least 5%, but no more than 10% into this fund. This fund is used to secure prompt payment of any special improvement district bonds should there not be a sufficient balance in the Special Improvement District Funds.

S.I.D. 179: Accounts for the resources accumulated and payments made for principal and interest on special improvement debt.

S.I.D. 180: SID 180 was created in April of 2008 for the purpose of installing Sewer Mains in the area of Carol Lane. The final property owner assessments will be collected in June of 2023. This special improvement district was financed by an inter-fund loan from the Park Improvement Special Revenue fund.

## CAPITAL PROJECT FUNDS

Capital Improvements: This fund is used for capital purchases for non-enterprise functions. The cash balance in this fund is comprised of designated cash for the improvements to the Civic Center, Sidewalks, Dispatch, Land Lease Revenue, Fire vehicles or equipment, and for general capital improvement projects. State law requires purchases from this fund to be in excess of \$5,000 and have a life expectancy of at least 5 years.

Library Extension: This fund is for the replacement and acquisition of property, capital improvements, and equipment necessary to maintain and improve the Livingston-Park County Library.

Railroad Underpass: In September of 2008, the citizens of Livingston approved a ballot measure allowing the City to levy a maximum of 11.25 mills for 5 years for the creation of a Railroad Underpass on the West side of Livingston. This levy will allow the City to complete the preliminary engineering known as Phase One.

## PERMANENT FUNDS

Perpetual Cemetery Care: The Perpetual Cemetery Card fund is used to account for 50% of cemetery plot sales which are dedicated to the perpetual care of the cemetery. The interest income from the trust is transferred to the general fund for use in maintaining the City's cemetery.

**CITY OF LIVINGSTON, MONTANA**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2021**

	<b>Special Revenue Funds</b>					
	<b>Comprehensive Liability Insurance</b>	<b>Library</b>	<b>Dispatch/ Communication</b>	<b>Tax Increment District Downtown</b>	<b>Permissive Medical Levy</b>	<b>CDBG Economic Development Revolving</b>
<b>ASSETS</b>						
Current assets						
Cash and cash equivalents	\$ 20,327	\$ 425,588	\$ 315,065	\$ 159,341	\$ -	\$ 909
Receivables						
Property taxes	1,027	2,691	-	12,578	8,740	-
Customers, net	-	-	860	-	-	-
Other	-	-	-	-	-	735,046
Special assessments	-	-	-	2,347	-	-
Other governments	26	186,470	-	63,599	42,197	-
Prepaid expenditures	-	6,113	4,639	-	-	-
Due from other City funds	-	-	-	137,800	-	-
Restricted cash and cash equivalents	-	-	-	162,175	-	-
	<u>21,380</u>	<u>620,862</u>	<u>320,564</u>	<u>537,840</u>	<u>50,937</u>	<u>735,955</u>
Total current assets						
	<u>\$ 21,380</u>	<u>\$ 620,862</u>	<u>\$ 320,564</u>	<u>\$ 537,840</u>	<u>\$ 50,937</u>	<u>\$ 735,955</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ -	\$ 6,133	\$ 2,018	\$ 6,580	\$ -	\$ -
Payroll payable	-	15,731	28,119	-	-	-
Advances	-	-	-	-	-	-
Due to other City funds	-	-	-	-	-	-
	<u>-</u>	<u>21,864</u>	<u>30,137</u>	<u>6,580</u>	<u>-</u>	<u>-</u>
Total liabilities						
	<u>-</u>	<u>21,864</u>	<u>30,137</u>	<u>6,580</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:						
Deferred inflows of tax revenues	1,027	2,691	-	12,578	8,740	-
Deferred inflows of special assessments	-	-	-	2,347	-	-
	<u>1,027</u>	<u>2,691</u>	<u>-</u>	<u>14,925</u>	<u>8,740</u>	<u>-</u>
Total deferred inflows of resources						
	<u>1,027</u>	<u>2,691</u>	<u>-</u>	<u>14,925</u>	<u>8,740</u>	<u>-</u>
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	20,353	596,307	290,427	516,335	42,197	735,955
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
	<u>20,353</u>	<u>596,307</u>	<u>290,427</u>	<u>516,335</u>	<u>42,197</u>	<u>735,955</u>
Total fund balances						
	<u>20,353</u>	<u>596,307</u>	<u>290,427</u>	<u>516,335</u>	<u>42,197</u>	<u>735,955</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 21,380</u>	<u>\$ 620,862</u>	<u>\$ 320,564</u>	<u>\$ 537,840</u>	<u>\$ 50,937</u>	<u>\$ 735,955</u>

(continued)

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2021**

<b>Special Revenue Funds</b>						
	<b>Impact Fees</b>	<b>S.I.D. Lighting</b>	<b>Street Maintenance</b>	<b>Sidewalks</b>	<b>Business Improvement District</b>	<b>Parks Department</b>
<b>ASSETS</b>						
Current assets						
Cash and cash equivalents	\$ 681,804	\$ 95,018	\$ 339,607	\$ 65	\$ 13,440	\$ 70,753
Receivables						
Property taxes	-	-	-	-	-	-
Customers, net	-	-	1,693	30,369	-	-
Other	-	-	-	-	-	-
Special assessments	-	2,804	19,133	187,592	742	-
Other governments	-	10,993	74,532	10,068	5,445	-
Prepaid expenditures	-	-	2,650	-	-	-
Due from other City funds	-	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-	-
	<u>681,804</u>	<u>108,815</u>	<u>437,615</u>	<u>228,094</u>	<u>19,627</u>	<u>70,753</u>
Total current assets						
	<u>\$ 681,804</u>	<u>\$ 108,815</u>	<u>\$ 437,615</u>	<u>\$ 228,094</u>	<u>\$ 19,627</u>	<u>\$ 70,753</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ -	\$ 3,290	\$ 4,686	\$ -	\$ -	\$ -
Payroll payable	-	-	19,024	-	-	-
Advances	-	-	-	-	-	-
Due to other City funds	-	-	-	137,800	-	-
	<u>-</u>	<u>3,290</u>	<u>23,710</u>	<u>137,800</u>	<u>-</u>	<u>-</u>
Total liabilities						
	<u>-</u>	<u>3,290</u>	<u>23,710</u>	<u>137,800</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:						
Deferred inflows of tax revenues	-	-	-	-	-	-
Deferred inflows of special assessments	-	2,804	19,133	187,592	742	-
	<u>-</u>	<u>2,804</u>	<u>19,133</u>	<u>187,592</u>	<u>742</u>	<u>-</u>
Total deferred inflows of resources						
	<u>-</u>	<u>2,804</u>	<u>19,133</u>	<u>187,592</u>	<u>742</u>	<u>-</u>
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	681,804	-	-	-	-	-
Committed	-	102,721	394,772	-	18,885	70,753
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	(97,298)	-	-
	<u>681,804</u>	<u>102,721</u>	<u>394,772</u>	<u>(97,298)</u>	<u>18,885</u>	<u>70,753</u>
Total fund balances						
	<u>\$ 681,804</u>	<u>\$ 108,815</u>	<u>\$ 437,615</u>	<u>\$ 228,094</u>	<u>\$ 19,627</u>	<u>\$ 70,753</u>
Total liabilities, deferred inflows of resources and fund balances						
	<u>\$ 681,804</u>	<u>\$ 108,815</u>	<u>\$ 437,615</u>	<u>\$ 228,094</u>	<u>\$ 19,627</u>	<u>\$ 70,753</u>

(continued)

See the Independent Auditors' Report.



**CITY OF LIVINGSTON, MONTANA  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2021**

	<b>Special Revenue Funds</b>			
	<b>Law Enforcement</b>	<b>Gas Tax Apportionment</b>	<b>American Rescue Plan</b>	<b>Total</b>
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 6,553	\$ 19,994	\$ 996,526	\$ 3,144,990
Receivables				
Property taxes	-	-	-	25,036
Customers, net	-	-	-	32,922
Other	-	-	-	735,046
Special assessments	-	-	-	212,618
Other governments	-	172,808	-	566,138
Prepaid expenditures	-	-	-	13,402
Due from other City funds	-	-	-	137,800
Restricted cash and cash equivalents	-	-	-	162,175
	<u>6,553</u>	<u>192,802</u>	<u>996,526</u>	<u>5,030,127</u>
Total current assets				
	<u>\$ 6,553</u>	<u>\$ 192,802</u>	<u>\$ 996,526</u>	<u>\$ 5,030,127</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 22,707
Payroll payable	-	-	-	62,874
Advances	-	-	996,341	996,341
Due to other City funds	-	-	-	137,800
	<u>-</u>	<u>-</u>	<u>996,341</u>	<u>1,219,722</u>
Total liabilities				
	<u>-</u>	<u>-</u>	<u>996,341</u>	<u>1,219,722</u>
Deferred inflows of resources:				
Deferred inflows of tax revenues	-	-	-	25,036
Deferred inflows of special assessments	-	-	-	212,618
	<u>-</u>	<u>-</u>	<u>-</u>	<u>237,654</u>
Total deferred inflows of resources				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>237,654</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	192,802	185	874,791
Committed	6,553	-	-	2,795,258
Assigned	-	-	-	-
Unassigned	-	-	-	(97,298)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(97,298)</u>
Total fund balances				
	<u>6,553</u>	<u>192,802</u>	<u>185</u>	<u>3,572,751</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 6,553</u>	<u>\$ 192,802</u>	<u>\$ 996,526</u>	<u>\$ 5,030,127</u>

(continued)

See the Independent Auditors' Report.

CITY OF LIVINGSTON, MONTANA  
 COMBINING BALANCE SHEET (CONTINUED)  
 NONMAJOR GOVERNMENTAL FUNDS  
 June 30, 2021

	Debt Service Funds				
	2016 Fire Truck GO Bonds	2000 Fire Truck GO Bonds	West End Tax Increment District	S.I.D. Revolving	S.I.D. 179
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	\$ -	\$ 5,146	\$ 310,374	\$ 22,676	\$ 25,746
Receivables					
Property taxes	1,054	446	-	-	-
Customers, net	-	-	-	-	-
Other	45,147	-	-	-	-
Special assessments	-	-	-	-	135,688
Other governments	4,115	5	36,621	-	-
Prepaid expenditures	-	-	-	-	-
Due from other City funds	-	-	-	1,700	-
Restricted cash and cash equivalents	-	-	98,667	-	-
	<u>50,316</u>	<u>5,597</u>	<u>445,662</u>	<u>24,376</u>	<u>161,434</u>
Total current assets	<u>50,316</u>	<u>5,597</u>	<u>445,662</u>	<u>24,376</u>	<u>161,434</u>
Total assets	<u>\$ 50,316</u>	<u>\$ 5,597</u>	<u>\$ 445,662</u>	<u>\$ 24,376</u>	<u>\$ 161,434</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll payable	-	-	-	-	-
Advances	-	-	-	-	-
Due to other City funds	35,042	-	-	-	-
	<u>35,042</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>35,042</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:					
Deferred inflows of tax revenues	1,054	446	-	-	135,688
Deferred inflows of special assessments	-	-	-	-	-
	<u>1,054</u>	<u>446</u>	<u>-</u>	<u>-</u>	<u>135,688</u>
Total deferred inflows of resources	<u>1,054</u>	<u>446</u>	<u>-</u>	<u>-</u>	<u>135,688</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	14,220	5,151	445,662	20,100	-
Committed	-	-	-	4,276	25,746
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	<u>14,220</u>	<u>5,151</u>	<u>445,662</u>	<u>24,376</u>	<u>25,746</u>
Total fund balances	<u>14,220</u>	<u>5,151</u>	<u>445,662</u>	<u>24,376</u>	<u>25,746</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 50,316</u>	<u>\$ 5,597</u>	<u>\$ 445,662</u>	<u>\$ 24,376</u>	<u>\$ 161,434</u>

(continued)

CITY OF LIVINGSTON, MONTANA  
 COMBINING BALANCE SHEET (CONTINUED)  
 NONMAJOR GOVERNMENTAL FUNDS  
 June 30, 2021

Debt Service Funds		
	S.I.D. 180	Total
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents	\$ 21	\$ 363,963
Receivables		
Property taxes	-	1,500
Customers, net	-	-
Other	-	45,147
Special assessments	6,575	142,263
Other governments	-	40,741
Prepaid expenditures	-	-
Due from other City funds	-	1,700
Restricted cash and cash equivalents	-	98,667
Total current assets	6,596	693,981
Total assets	\$ 6,596	\$ 693,981
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ -	\$ -
Payroll payable	-	-
Advances	-	-
Due to other City funds	1,700	36,742
Total liabilities	1,700	36,742
Deferred inflows of resources:		
Deferred inflows of tax revenues	6,575	143,763
Deferred inflows of special assessments	-	-
Total deferred inflows of resources	6,575	143,763
Fund balances:		
Nonspendable	-	-
Restricted	-	485,133
Committed	-	30,022
Assigned	-	-
Unassigned	(1,679)	(1,679)
Total fund balances	(1,679)	513,476
Total liabilities, deferred inflows of resources and fund balances	\$ 6,596	\$ 693,981

(continued)

CITY OF LIVINGSTON, MONTANA  
 COMBINING BALANCE SHEET (CONTINUED)  
 NONMAJOR GOVERNMENTAL FUNDS  
 June 30, 2021

	Capital Project Funds			
	Capital Improvements	Library Extension	Railroad Underpass	Total
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 118,512	\$ 25,355	\$ 2	\$ 143,869
Receivables				
Property taxes	-	-	542	542
Customers, net	-	-	-	-
Other	-	-	-	-
Special assessments	-	-	-	-
Other governments	-	-	-	-
Prepaid expenditures	-	-	-	-
Due from other City funds	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
	118,512	25,355	544	144,411
Total current assets				
	\$ 118,512	\$ 25,355	\$ 544	\$ 144,411
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Payroll payable	-	-	-	-
Advances	-	-	-	-
Due to other City funds	-	-	-	-
	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Deferred inflows of tax revenues	-	-	542	542
Deferred inflows of special assessments	-	-	-	-
	-	-	542	542
Total deferred inflows of resources	-	-	542	542
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	118,512	25,355	2	143,869
Assigned	-	-	-	-
Unassigned	-	-	-	-
	118,512	25,355	2	143,869
Total fund balances	118,512	25,355	2	143,869
Total liabilities, deferred inflows of resources and fund balances	\$ 118,512	\$ 25,355	\$ 544	\$ 144,411

(continued)

CITY OF LIVINGSTON, MONTANA  
 COMBINING BALANCE SHEET (CONTINUED)  
 NONMAJOR GOVERNMENTAL FUNDS  
 June 30, 2021

	<b>Permanent Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>ASSETS</b>	<b>Perpetual Cemetery Care</b>	
Current assets		
Cash and cash equivalents	\$ 249,734	\$ 3,902,556
Receivables		
Property taxes	-	27,078
Customers, net	-	32,922
Other	-	780,193
Special assessments	-	354,881
Other governments	-	606,879
Prepaid expenditures	-	13,402
Due from other City funds	-	139,500
Restricted cash and cash equivalents	-	260,842
	249,734	6,118,253
Total current assets	249,734	6,118,253
Total assets	\$ 249,734	\$ 6,118,253
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ -	\$ 22,707
Payroll payable	-	62,874
Advances	-	996,341
Due to other City funds	-	174,542
	-	1,256,464
Total liabilities	-	1,256,464
Deferred inflows of resources:		
Deferred inflows of tax revenues	-	169,341
Deferred inflows of special assessments	-	212,618
	-	381,959
Total deferred inflows of resources	-	381,959
Fund balances:		
Nonspendable	249,734	249,734
Restricted	-	1,359,924
Committed	-	2,969,149
Assigned	-	-
Unassigned	-	(98,977)
	249,734	4,479,830
Total fund balances	249,734	4,479,830
Total liabilities, deferred inflows of resources and fund balances	\$ 249,734	\$ 6,118,253

**CITY OF LIVINGSTON, MONTANA**  
**NONMAJOR FUNDS - SPECIAL REVENUE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2021**

	<u>Comprehensive Liability Insurance</u>	<u>Library</u>	<u>Dispatch/ Communication</u>	<u>Tax Increment District Downtown</u>	<u>Permissive Medical Levy</u>	<u>CDBG Economic Development Revolving</u>
<b>REVENUES</b>						
Taxes	\$ 1,115	\$ 101,520	\$ -	\$ 405,084	\$ 519,838	\$ -
Special assessments	-	-	-	2,370	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	543,377	285,454	40,967	-	-
Charges for services	-	3,409	331,531	-	-	-
Fines and forfeitures	-	279	-	-	-	-
Interest on investments	59	846	446	1,413	545	17,207
Other	-	81,364	-	-	-	-
Total revenues	<u>1,174</u>	<u>730,795</u>	<u>617,431</u>	<u>449,834</u>	<u>520,383</u>	<u>17,207</u>
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	76,149	-	13,590
Public safety	-	-	775,225	-	-	-
Public works	-	-	-	-	-	-
Culture and recreation	-	563,269	-	-	-	-
Capital outlay	-	-	327	186,578	-	-
Debt service						
Principal payments	-	-	-	97,072	-	-
Interest and fiscal fees	-	-	-	64,153	-	-
Total expenditures	<u>-</u>	<u>563,269</u>	<u>775,552</u>	<u>423,952</u>	<u>-</u>	<u>13,590</u>
Revenues over (under) expenditures	<u>1,174</u>	<u>167,526</u>	<u>(158,121)</u>	<u>25,882</u>	<u>520,383</u>	<u>3,617</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	55,249	336,796	-	-	-
Transfers out	-	(37,520)	(63,635)	-	(525,721)	-
Total other financing sources (uses)	<u>-</u>	<u>17,729</u>	<u>273,161</u>	<u>-</u>	<u>(525,721)</u>	<u>-</u>
Net change in fund balance	1,174	185,255	115,040	25,882	(5,338)	3,617
<b>FUND BALANCE - beginning of year</b>	<u>19,179</u>	<u>411,052</u>	<u>175,387</u>	<u>490,453</u>	<u>47,535</u>	<u>732,338</u>
<b>FUND BALANCE - end of year</b>	<u>\$ 20,353</u>	<u>\$ 596,307</u>	<u>\$ 290,427</u>	<u>\$ 516,335</u>	<u>\$ 42,197</u>	<u>\$ 735,955</u>

(continued)

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA**  
**NONMAJOR FUNDS - SPECIAL REVENUE (CONTINUED)**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2021**

	<u>Impact Fees</u>	<u>S.I.D. Lighting</u>	<u>Street Maintenance</u>	<u>Sidewalks</u>	<u>Business Improvement District</u>	<u>Parks Department</u>
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	147,575	1,007,771	124,542	43,086	-
Licenses and permits	-	-	7,006	-	-	-
Intergovernmental	-	-	222	-	-	-
Charges for services	358,578	-	58	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest on investments	1,438	240	252	(383)	15	209
Other	-	-	4,040	-	-	-
Total revenues	<u>360,016</u>	<u>147,815</u>	<u>1,019,349</u>	<u>124,159</u>	<u>43,101</u>	<u>209</u>
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	-	43,993	-
Public safety	-	-	-	-	-	-
Public works	-	72,495	547,391	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	27,549	88,176	225,423	90,583	-	-
Debt service						
Principal payments	-	-	87,990	-	-	-
Interest and fiscal fees	-	-	5,068	-	-	-
Total expenditures	<u>27,549</u>	<u>160,671</u>	<u>865,872</u>	<u>90,583</u>	<u>43,993</u>	<u>-</u>
Revenues over (under) expenditures	<u>332,467</u>	<u>(12,856)</u>	<u>153,477</u>	<u>33,576</u>	<u>(892)</u>	<u>209</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	40,634	-	-	-
Transfers out	-	-	(139,372)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(98,738)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	332,467	(12,856)	54,739	33,576	(892)	209
<b>FUND BALANCE - beginning of year</b>	<u>349,337</u>	<u>115,577</u>	<u>340,033</u>	<u>(130,874)</u>	<u>19,777</u>	<u>70,544</u>
<b>FUND BALANCE - end of year</b>	<u>\$ 681,804</u>	<u>\$ 102,721</u>	<u>\$ 394,772</u>	<u>\$ (97,298)</u>	<u>\$ 18,885</u>	<u>\$ 70,753</u>

(continued)

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA**  
**NONMAJOR FUNDS - SPECIAL REVENUE (CONTINUED)**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2021**

	<u>Law Enforcement</u>	<u>Gas Tax Apportionment</u>	<u>American Rescue Plan</u>	<u>Special Revenue Totals</u>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ 1,027,557
Special assessments	-	-	-	1,325,344
Licenses and permits	-	-	-	7,006
Intergovernmental	-	493,956	-	1,363,976
Charges for services	-	150	-	693,726
Fines and forfeitures	-	-	-	279
Interest on investments	19	245	185	22,736
Other	-	-	-	85,404
Total revenues	<u>19</u>	<u>494,351</u>	<u>185</u>	<u>4,526,028</u>
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	133,732
Public safety	-	-	-	775,225
Public works	-	86,704	-	706,590
Culture and recreation	-	-	-	563,269
Capital outlay	-	329,225	-	947,861
Debt service				
Principal payments	-	-	-	185,062
Interest and fiscal fees	-	-	-	69,221
Total expenditures	<u>-</u>	<u>415,929</u>	<u>-</u>	<u>3,380,960</u>
Revenues over (under) expenditures	<u>19</u>	<u>78,422</u>	<u>185</u>	<u>1,145,068</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	432,679
Transfers out	-	-	-	(766,248)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(333,569)</u>
Net change in fund balance	19	78,422	185	811,499
<b>FUND BALANCE -</b> beginning of year	<u>6,534</u>	<u>114,380</u>	<u>-</u>	<u>2,761,252</u>
<b>FUND BALANCE -</b> end of year	<u>\$ 6,553</u>	<u>\$ 192,802</u>	<u>\$ 185</u>	<u>\$ 3,572,751</u>

(continued)

See the Independent Auditors' Report.



**CITY OF LIVINGSTON, MONTANA**  
**NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2021**

	<b>2016</b>	<b>2000</b>	<b>West End</b>	<b>S.I.D.</b>	<b>S.I.D.</b>
	<b>Fire Truck</b>	<b>Fire Truck</b>	<b>Tax Increment</b>	<b>Revolving</b>	<b>179</b>
	<b>GO Bonds</b>	<b>GO Bonds</b>	<b>District</b>		
<b>REVENUES</b>					
Taxes	\$ 50,659	\$ 199	\$ 128,148	\$ -	\$ -
Special assessments	-	-	-	-	34,513
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	13,189	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest on investments	64	15	1,134	72	79
Other	-	-	-	-	-
Total revenues	<u>50,723</u>	<u>214</u>	<u>142,471</u>	<u>72</u>	<u>34,592</u>
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal payments	36,775	-	62,000	-	27,000
Interest and fiscal fees	18,869	-	12,169	-	5,382
Total expenditures	<u>55,644</u>	<u>-</u>	<u>74,169</u>	<u>-</u>	<u>32,382</u>
Revenues over (under) expenditures	<u>(4,921)</u>	<u>214</u>	<u>68,302</u>	<u>72</u>	<u>2,210</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(4,921)	214	68,302	72	2,210
<b>FUND BALANCE -</b> beginning of year	<u>19,141</u>	<u>4,937</u>	<u>377,360</u>	<u>24,304</u>	<u>23,536</u>
<b>FUND BALANCE -</b> end of year	<u>\$ 14,220</u>	<u>\$ 5,151</u>	<u>\$ 445,662</u>	<u>\$ 24,376</u>	<u>\$ 25,746</u>

(continued)

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA**  
**NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE (CONTINUED)**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2021**

	<u>S.I.D.</u> <u>180</u>	<u>Debt Service</u> <u>Totals</u>
<b>REVENUES</b>		
Taxes	\$ -	\$ 179,006
Special assessments	3,563	38,076
Licenses and permits	-	-
Intergovernmental	-	13,189
Charges for services	-	-
Fines and forfeitures	-	-
Interest on investments	(13)	1,351
Other	-	-
	<u>3,550</u>	<u>231,622</u>
Total revenues		
<b>EXPENDITURES</b>		
Current		
General government	-	-
Public safety	-	-
Public works	-	-
Culture and recreation	-	-
Capital outlay	-	-
Debt service		
Principal payments	-	125,775
Interest and fiscal fees	-	36,420
	<u>-</u>	<u>162,195</u>
Total expenditures		
Revenues over (under) expenditures	<u>3,550</u>	<u>69,427</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	-	-
Transfers out	-	-
	<u>-</u>	<u>-</u>
Total other financing sources (uses)		
Net change in fund balance	3,550	69,427
<b>FUND BALANCE -</b> beginning of year	<u>(5,229)</u>	<u>444,049</u>
<b>FUND BALANCE -</b> end of year	<u>\$ (1,679)</u>	<u>\$ 513,476</u>

(continued)

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA**  
**NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2021**

	<b>Capital Improvements</b>	<b>Library Extension</b>	<b>Railroad Underpass</b>	<b>Capital Projects Totals</b>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest on investments	22	74	12	108
Other	-	-	-	-
	<u>22</u>	<u>74</u>	<u>12</u>	<u>108</u>
Total revenues	<u>22</u>	<u>74</u>	<u>12</u>	<u>108</u>
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal payments	-	-	30,615	30,615
Interest and fiscal fees	-	-	345	345
	<u>-</u>	<u>-</u>	<u>30,960</u>	<u>30,960</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>30,960</u>	<u>30,960</u>
Revenues over (under) expenditures	<u>22</u>	<u>74</u>	<u>(30,948)</u>	<u>(30,852)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	110,000	-	4,915	114,915
Transfers out	-	-	-	-
	<u>110,000</u>	<u>-</u>	<u>4,915</u>	<u>114,915</u>
Total other financing sources (uses)	<u>110,000</u>	<u>-</u>	<u>4,915</u>	<u>114,915</u>
Net change in fund balance	110,022	74	(26,033)	84,063
<b>FUND BALANCE - beginning of year</b>	<u>8,490</u>	<u>25,281</u>	<u>26,035</u>	<u>59,806</u>
<b>FUND BALANCE - end of year</b>	<u>\$ 118,512</u>	<u>\$ 25,355</u>	<u>\$ 2</u>	<u>\$ 143,869</u>

(continued)

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA**  
**NONMAJOR GOVERNMENTAL FUNDS - PERMANENT FUND**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2021**

	<u>Perpetual Cemetery Care</u>	<u>Total Nonmajor Governmental Funds</u>
<b>REVENUES</b>		
Taxes	\$ -	\$ 1,206,563
Special assessments	-	1,363,420
Licenses and permits	-	7,006
Intergovernmental	-	1,377,165
Charges for services	4,345	698,071
Fines and forfeitures	-	279
Interest on investments	1,190	25,385
Other	-	85,404
Total revenues	<u>5,535</u>	<u>4,763,293</u>
<b>EXPENDITURES</b>		
Current		
General government	-	133,732
Public safety	-	775,225
Public works	-	706,590
Culture and recreation	-	563,269
Capital outlay	-	947,861
Debt service		
Principal payments	-	341,452
Interest and fiscal fees	-	105,986
Total expenditures	<u>-</u>	<u>3,574,115</u>
Revenues over (under) expenditures	<u>5,535</u>	<u>1,189,178</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	-	547,594
Transfers out	(679)	(766,927)
Total other financing sources (uses)	<u>(679)</u>	<u>(219,333)</u>
Net change in fund balance	4,856	969,845
<b>FUND BALANCE -</b> beginning of year	<u>244,878</u>	<u>3,509,985</u>
<b>FUND BALANCE -</b> end of year	<u>\$ 249,734</u>	<u>\$ 4,479,830</u>

See the Independent Auditors' Report.

BUDGET (GAAP BASIS) TO ACTUAL SCHEDULES – NONMAJOR FUNDS

**CITY OF LIVINGSTON, MONTANA  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended June 30, 2021**

	Comprehensive Liability Insurance			Library		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Taxes	\$ -	1,115	1,115	\$ 105,276	101,520	(3,756)
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	530,325	543,377	13,052
Charges for services	-	-	-	6,000	3,409	(2,591)
Fines and forfeitures	-	-	-	-	279	279
Interest on investments	-	59	59	200	846	646
Other	-	-	-	2,000	81,364	79,364
Total revenues	-	1,174	1,174	643,801	730,795	86,994
<b>EXPENDITURES - BUDGET UNIT</b>	-	-	-	629,512	563,269	66,243
Revenues over (under) expenditures	-	1,174	1,174	14,289	167,526	153,237
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	71,016	55,249	(15,767)
Transfers out	-	-	-	(37,519)	(37,520)	(1)
Total other financing sources (uses)	-	-	-	33,497	17,729	(15,768)
Revenues and other sources over (under) expenditures	-	1,174	1,174	47,786	185,255	137,469
<b>FUND BALANCE - beginning of year</b>		19,179			411,052	
<b>FUND BALANCE - end of year</b>		\$ 20,353			\$ 596,307	

(continued)

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA  
SPECIAL REVENUE FUNDS (CONTINUED)  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended June 30, 2021**

	<u>Dispatch/Communications</u>			<u>Tax Increment District Downtown</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>						
Taxes	\$ -	-	-	\$ 388,475	405,084	16,609
Special assessments	-	-	-	2,370	2,370	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	481	285,454	284,973	40,967	40,967	-
Charges for services	459,682	331,531	(128,151)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest on investments	(300)	446	746	1,000	1,413	413
Other	-	-	-	-	-	-
Total revenues	<u>459,863</u>	<u>617,431</u>	<u>157,568</u>	<u>432,812</u>	<u>449,834</u>	<u>17,022</u>
<b>EXPENDITURES - BUDGET UNIT</b>	<u>930,689</u>	<u>775,552</u>	<u>155,137</u>	<u>468,725</u>	<u>423,952</u>	<u>44,773</u>
Revenues over (under) expenditures	<u>(470,826)</u>	<u>(158,121)</u>	<u>312,705</u>	<u>(35,913)</u>	<u>25,882</u>	<u>61,795</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	529,286	336,796	(192,490)	-	-	-
Transfers out	(56,279)	(63,635)	(7,356)	-	-	-
Total other financing sources (uses)	<u>473,007</u>	<u>273,161</u>	<u>(199,846)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other sources over (under) expenditures	<u><u>2,181</u></u>	<u><u>115,040</u></u>	<u><u>112,859</u></u>	<u><u>(35,913)</u></u>	<u><u>25,882</u></u>	<u><u>61,795</u></u>
<b>FUND BALANCE - beginning of year</b>		<u>175,387</u>			<u>490,453</u>	
<b>FUND BALANCE - end of year</b>		<u><u>\$ 290,427</u></u>			<u><u>\$ 516,335</u></u>	

(continued)

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA  
SPECIAL REVENUE FUNDS (CONTINUED)  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended June 30, 2021**

	<u>Permissive Medical Levy</u>			<u>CDBG Economic Development Revolving</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>						
Taxes	\$ 534,858	519,838	(15,020)	\$ -	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	25,000	-	(25,000)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest on investments	300	545	245	6,010	17,207	11,197
Other	-	-	-	-	-	-
Total revenues	<u>535,158</u>	<u>520,383</u>	<u>(14,775)</u>	<u>31,010</u>	<u>17,207</u>	<u>(13,803)</u>
<b>EXPENDITURES - BUDGET UNIT</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>647,590</u>	<u>13,590</u>	<u>634,000</u>
Revenues over (under) expenditures	<u>535,158</u>	<u>520,383</u>	<u>(14,775)</u>	<u>(616,580)</u>	<u>3,617</u>	<u>620,197</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(534,358)	(525,721)	8,637	-	-	-
Total other financing sources (uses)	<u>(534,358)</u>	<u>(525,721)</u>	<u>8,637</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other sources over (under) expenditures	<u>800</u>	<u>(5,338)</u>	<u>(6,138)</u>	<u>(616,580)</u>	<u>3,617</u>	<u>620,197</u>
<b>FUND BALANCE - beginning of year</b>		<u>47,535</u>			<u>732,338</u>	
<b>FUND BALANCE - end of year</b>		<u>\$ 42,197</u>			<u>\$ 735,955</u>	

(continued)

See the Independent Auditors' Report.



**CITY OF LIVINGSTON, MONTANA  
SPECIAL REVENUE FUNDS (CONTINUED)  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended June 30, 2021**

	<u>Impact Fees</u>			<u>S.I.D. Lighting</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>						
Taxes	\$ -	-	-	\$ -	-	-
Special assessments	-	-	-	149,900	147,575	(2,325)
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	99,643	358,578	258,935	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest on investments	1,000	1,438	438	250	240	(10)
Other	-	-	-	-	-	-
Total revenues	<u>100,643</u>	<u>360,016</u>	<u>259,373</u>	<u>150,150</u>	<u>147,815</u>	<u>(2,335)</u>
<b>EXPENDITURES - BUDGET UNIT</b>	<u>330,453</u>	<u>27,549</u>	<u>302,904</u>	<u>198,800</u>	<u>160,671</u>	<u>38,129</u>
Revenues over (under) expenditures	<u>(229,810)</u>	<u>332,467</u>	<u>562,277</u>	<u>(48,650)</u>	<u>(12,856)</u>	<u>35,794</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other sources over (under) expenditures	<u>(229,810)</u>	<u>332,467</u>	<u>562,277</u>	<u>(48,650)</u>	<u>(12,856)</u>	<u>35,794</u>
<b>FUND BALANCE - beginning of year</b>		<u>349,337</u>			<u>115,577</u>	
<b>FUND BALANCE - end of year</b>		<u>\$ 681,804</u>			<u>\$ 102,721</u>	

(continued)

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA  
SPECIAL REVENUE FUNDS (CONTINUED)  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended June 30, 2021**

	Street Maintenance			Sidewalks		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Taxes	\$ -	-	-	\$ 124,280	\$ -	(124,280)
Special assessments	1,030,607	1,007,771	(22,836)	-	124,542	124,542
Licenses and permits	13,000	7,006	(5,994)	-	-	-
Intergovernmental	-	222	222	-	-	-
Charges for services	-	58	58	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest on investments	500	252	(248)	(300)	(383)	(83)
Other	2,500	4,040	1,540	-	-	-
Total revenues	1,046,607	1,019,349	(27,258)	123,980	124,159	179
<b>EXPENDITURES - BUDGET UNIT</b>	937,962	865,872	72,090	90,600	90,583	17
Revenues over (under) expenditures	108,645	153,477	44,832	33,380	33,576	196
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	44,619	40,634	(3,985)	-	-	-
Transfers out	(117,304)	(139,372)	(22,068)	-	-	-
Total other financing sources (uses)	(72,685)	(98,738)	(26,053)	-	-	-
Revenues and other sources over (under) expenditures	35,960	54,739	18,779	33,380	33,576	196
<b>FUND BALANCE - beginning of year</b>		340,033			(130,874)	
<b>FUND BALANCE - end of year</b>		\$ 394,772			\$ (97,298)	

(continued)

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA  
SPECIAL REVENUE FUNDS (CONTINUED)  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended June 30, 2021**

	Business Improvement District			Parks Department		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Taxes	\$ -	-	-	\$ -	-	-
Special assessments	42,650	43,086	436	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest on investments	50	15	(35)	-	209	209
Other	-	-	-	-	-	-
Total revenues	42,700	43,101	401	-	209	209
<b>EXPENDITURES - BUDGET UNIT</b>	44,200	43,993	207	-	-	-
Revenues over (under) expenditures	(1,500)	(892)	608	-	209	209
<b>OTHER FINANCING SOURCES</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources	-	-	-	-	-	-
Revenues and other sources over (under) expenditures	(1,500)	(892)	608	-	209	209
<b>FUND BALANCE - beginning of year</b>		19,777			70,544	
<b>FUND BALANCE - end of year</b>		\$ 18,885			\$ 70,753	

(continued)

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA**  
**SPECIAL REVENUE FUNDS (CONTINUED)**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2021**

	Law Enforcement			Gas Tax Apportionment		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Taxes	\$ -	-	-	\$ -	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	496,147	493,956	(2,191)
Charges for services	-	-	-	150	150	-
Fines and forfeitures	-	-	-	-	-	-
Interest on investments	30	19	(11)	500	245	(255)
Other	-	-	-	-	-	-
Total revenues	30	19	(11)	496,797	494,351	(2,446)
<b>EXPENDITURES - BUDGET</b>						
<b>UNIT</b>	6,546	-	6,546	497,300	415,929	81,371
Revenues over (under) expenditures	(6,516)	19	6,535	(503)	78,422	78,925
<b>OTHER FINANCING SOURCES</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources	-	-	-	-	-	-
Revenues and other sources over (under) expenditures	(6,516)	19	6,535	(503)	78,422	78,925
<b>FUND BALANCE -</b> beginning of year		6,534			114,380	
<b>FUND BALANCE -</b> end of year		\$ 6,553			\$ 192,802	

(continued)

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA**  
**SPECIAL REVENUE FUNDS (CONTINUED)**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2021**

	American Rescue Plan			Total		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Taxes	\$ -	-	-	\$ 1,152,889	1,027,557	(125,332)
Special assessments	-	-	-	1,225,527	1,325,344	99,817
Licenses and permits	-	-	-	13,000	7,006	(5,994)
Intergovernmental	-	-	-	1,092,920	1,363,976	271,056
Charges for services	-	-	-	565,475	693,726	128,251
Fines and forfeitures	-	-	-	-	279	279
Interest on investments	-	185	185	9,240	22,736	13,496
Other	-	-	-	4,500	85,404	80,904
Total revenues	-	185	185	4,063,551	4,526,028	462,477
<b>EXPENDITURES - BUDGET UNIT</b>	-	-	-	4,782,377	3,380,960	1,401,417
Revenues over (under) expenditures	-	185	185	(718,826)	1,145,068	1,863,894
<b>OTHER FINANCING SOURCES</b>						
Transfers in	-	-	-	644,921	432,679	(212,242)
Transfers out	-	-	-	(745,460)	(766,248)	(20,788)
Total other financing sources	-	-	-	(100,539)	(333,569)	(233,030)
Revenues and other sources over (under) expenditures	-	185	185	(819,365)	811,499	1,630,864
<b>FUND BALANCE - beginning of year</b>		-			2,761,252	
<b>FUND BALANCE - end of year</b>		\$ 185			\$ 3,572,751	

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA**  
**DEBT SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2021**

	<u>2016 Fire Truck GO Bonds</u>			<u>2000 Fire Truck GO Bonds</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>						
Taxes	\$ 55,776	50,659	(5,117)	\$ -	199	199
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest on investments	100	64	(36)	-	15	15
Other	-	-	-	-	-	-
Total revenue	<u>55,876</u>	<u>50,723</u>	<u>(5,153)</u>	<u>-</u>	<u>214</u>	<u>214</u>
<b>EXPENDITURES</b>						
Current - General Government	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	35,000	36,775	(1,775)	-	-	-
Interest and fiscal fees	<u>20,644</u>	<u>18,869</u>	<u>1,775</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>55,644</u>	<u>55,644</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>232</u>	<u>(4,921)</u>	<u>(5,153)</u>	<u>-</u>	<u>214</u>	<u>214</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Issuance of debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other sources over (under) expenditures and other uses	<u>232</u>	<u>(4,921)</u>	<u>(5,153)</u>	<u>-</u>	<u>214</u>	<u>214</u>
<b>FUND BALANCE - beginning of year</b>		<u>19,141</u>			<u>4,937</u>	
<b>FUND BALANCE - end of year</b>		<u>\$ 14,220</u>			<u>\$ 5,151</u>	

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA**  
**DEBT SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2021**

	<u>West End Tax Increment District</u>			<u>S.I.D. Revolving</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>						
Taxes	\$ 125,000	128,148	3,148	\$ -	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	13,189	13,189	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest on investments	1,500	1,134	(366)	120	72	(48)
Other	-	-	-	-	-	-
Total revenue	<u>139,689</u>	<u>142,471</u>	<u>2,782</u>	<u>120</u>	<u>72</u>	<u>(48)</u>
<b>EXPENDITURES</b>						
Current - General Government	225,000	-	225,000	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	62,000	62,000	-	-	-	-
Interest and fiscal fees	<u>12,169</u>	<u>12,169</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>299,169</u>	<u>74,169</u>	<u>225,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>(159,480)</u>	<u>68,302</u>	<u>227,782</u>	<u>120</u>	<u>72</u>	<u>(48)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Issuance of debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other sources over (under) expenditures and other uses	<u>(159,480)</u>	<u>68,302</u>	<u>227,782</u>	<u>120</u>	<u>72</u>	<u>(48)</u>
<b>FUND BALANCE - beginning of year</b>		<u>377,360</u>			<u>24,304</u>	
<b>FUND BALANCE - end of year</b>		<u>\$ 445,662</u>			<u>\$ 24,376</u>	

(continued)

**CITY OF LIVINGSTON, MONTANA  
DEBT SERVICE FUNDS (CONTINUED)  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended June 30, 2021**

	S.I.D. 179			S.I.D. 180		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Taxes	\$ -	-	-	\$ -	-	-
Special assessments	34,513	34,513	-	3,563	3,563	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest on investments	120	79	(41)	(50)	(13)	37
Other	-	-	-	-	-	-
Total revenue	<u>34,633</u>	<u>34,592</u>	<u>(41)</u>	<u>3,513</u>	<u>3,550</u>	<u>37</u>
<b>EXPENDITURES</b>						
Current - General government	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	27,000	27,000	-	-	-	-
Interest and fiscal fees	<u>5,381</u>	<u>5,382</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>32,381</u>	<u>32,382</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>2,252</u>	<u>2,210</u>	<u>(42)</u>	<u>3,513</u>	<u>3,550</u>	<u>37</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-
Payments to refunded bond agent	-	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-	-
Issuance of debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other sources over (under) expenditures and other uses	<u>2,252</u>	<u>2,210</u>	<u>(42)</u>	<u>3,513</u>	<u>3,550</u>	<u>37</u>
<b>FUND BALANCE - beginning of year</b>		<u>23,536</u>			<u>(5,229)</u>	
<b>FUND BALANCE - end of year</b>		<u>\$ 25,746</u>			<u>\$ (1,679)</u>	

(continued)

See the Independent Auditors' Report.



**CITY OF LIVINGSTON, MONTANA  
DEBT SERVICE FUNDS (CONTINUED)  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended June 30, 2021**

	<b>Total</b>		<b>Variance Positive (Negative)</b>
	<b>Budget</b>	<b>Actual</b>	
<b>REVENUES</b>			
Taxes	\$ 180,776	179,006	(1,770)
Special assessments	38,076	38,076	-
Intergovernmental	13,189	13,189	-
Charges for services	-	-	-
Interest on investments	1,790	1,351	(439)
Other	-	-	-
Total revenue	<u>233,831</u>	<u>231,622</u>	<u>(2,209)</u>
<b>EXPENDITURES</b>			
Current - General government	225,000	-	225,000
Capital outlay	-	-	-
Debt service	-	-	-
Principal	124,000	125,775	(1,775)
Interest and fiscal fees	<u>38,194</u>	<u>36,420</u>	<u>1,774</u>
Total expenditures	<u>387,194</u>	<u>162,195</u>	<u>224,999</u>
Revenues over (under) expenditures	<u>(153,363)</u>	<u>69,427</u>	<u>222,790</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
Refunding bonds issued	-	-	-
Payments to refunded bond agent	-	-	-
Premium on issuance of debt	-	-	-
Issuance of debt	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other sources over (under) expenditures and other uses	<u>(153,363)</u>	69,427	<u>222,790</u>
<b>FUND BALANCE - beginning of year</b>		<u>444,049</u>	
<b>FUND BALANCE - end of year</b>		<u>\$ 513,476</u>	

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA**  
**CAPITAL PROJECT FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2021**

	<u>Capital Improvements</u>			<u>Library Extension</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>						
Taxes	\$ -	-	-	\$ -	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest on investments	40	22	(18)	-	74	74
Other	-	-	-	-	-	-
Total revenue	<u>40</u>	<u>22</u>	<u>(18)</u>	<u>-</u>	<u>74</u>	<u>74</u>
<b>EXPENDITURES</b>						
Current - General Government	-	-	-	-	-	-
Capital outlay	8,515	-	8,515	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal fees	-	-	-	-	-	-
Issuance costs	-	-	-	-	-	-
Total expenditures	<u>8,515</u>	<u>-</u>	<u>8,515</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>(8,475)</u>	<u>22</u>	<u>8,497</u>	<u>-</u>	<u>74</u>	<u>74</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	110,000	110,000	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>110,000</u>	<u>110,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other sources over (under) expenditures and other uses	<u>(8,475)</u>	<u>110,022</u>	<u>118,497</u>	<u>-</u>	<u>74</u>	<u>74</u>
<b>FUND BALANCE - beginning of year</b>		<u>8,490</u>			<u>25,281</u>	
<b>FUND BALANCE - end of year</b>		<u>\$ 118,512</u>			<u>\$ 25,355</u>	

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA**  
**CAPITAL PROJECT FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended June 30, 2021**

	<u>Railroad Underpass</u>			<u>Total</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>						
Taxes	\$ -	-	-	\$ -	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest on investments	-	12	12	40	108	68
Other	-	-	-	-	-	-
Total revenue	<u>-</u>	<u>12</u>	<u>12</u>	<u>40</u>	<u>108</u>	<u>68</u>
<b>EXPENDITURES</b>						
Current	-	-	-	-	-	-
Capital outlay	-	-	-	8,515	-	8,515
Debt service				-	-	-
Principal	30,615	30,615	-	30,615	30,615	-
Interest and fiscal fees	346	345	1	346	345	1
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>30,961</u>	<u>30,960</u>	<u>1</u>	<u>39,476</u>	<u>30,960</u>	<u>8,516</u>
Revenues over (under) expenditures	<u>(30,961)</u>	<u>(30,948)</u>	<u>13</u>	<u>(39,436)</u>	<u>(30,852)</u>	<u>8,584</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	4,876	4,915	39	4,876	114,915	110,039
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>4,876</u>	<u>4,915</u>	<u>39</u>	<u>4,876</u>	<u>114,915</u>	<u>110,039</u>
Revenues and other sources over (under) expenditures and other uses	<u>(26,085)</u>	<u>(26,033)</u>	<u>52</u>	<u>(34,560)</u>	<u>84,063</u>	<u>118,623</u>
<b>FUND BALANCE - beginning of year</b>		<u>26,035</u>			<u>59,806</u>	
<b>FUND BALANCE - end of year</b>		<u>\$ 2</u>			<u>\$ 143,869</u>	

(continued)

See the Independent Auditors' Report.

**CITY OF LIVINGSTON, MONTANA  
PERMANENT FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended June 30, 2021**

	<b>Cemetery Perpetual Care</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ -	-	-
Special assessments	-	-	-
Intergovernmental	-	-	-
Charges for services	2,500	4,345	1,845
Interest on investments	1,500	1,190	(310)
Other	-	-	-
Total revenue	4,000	5,535	1,535
<b>EXPENDITURES</b>			
Current - General government	-	-	-
Total expenditures	-	-	-
Revenues over (under) expenditures	4,000	5,535	1,535
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers out	(1,500)	(679)	821
Total other financing sources (uses)	(1,500)	(679)	821
Revenues and other sources over (under) expenditures and other uses	2,500	4,856	2,356
<b>FUND BALANCE - beginning of year</b>		244,878	
<b>FUND BALANCE - end of year</b>		\$ 249,734	

See Independent Auditors' Report.

**PART III**

**STATISTICAL SECTION**

### **Financial Trends Section**

The best predictor of the future is often the past. Therefore, the financial trends section offers selected information from previous years' financial statements to allow users to assess trends.

**CITY OF LIVINGSTON  
NET POSITION BY COMPONENT  
Last Ten Fiscal Years**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Governmental activities										
Net investment in capital assets	\$ 6,345,938	\$ 7,055,867	\$ 7,917,516	\$ 8,612,168	\$ 10,404,137	\$ 11,464,716	\$ 12,465,450	\$ 12,400,281	\$ 13,341,285	\$ 15,345,052
Nonspendable - Cemetery perpetual care	223,302	219,534	222,258	232,837	235,763	238,636	240,415	241,903	244,878	249,734
Restricted - Expendable	-	-	-	131	80	80	-	-	-	-
Restricted for Public Safety	-	7,753	280	281	282	283	-	49,857	49,947	143,084
Restricted for Public Works	195,117	203,686	274,167	384,746	289,583	316,894	328,874	247,207	378,038	587,484
Restricted for Culture and Recreation	-	129,183	137,058	128,044	118,125	61,865	-	23,572	35,732	144,223
Restricted for Debt Service	185,384	227,928	111,547	563,178	606,564	603,929	650,976	379,710	421,538	485,133
Unrestricted - Long-term Receivable	131,465	123,333	109,463	-	-	-	-	-	-	-
Unrestricted	3,798,037	3,848,976	3,944,824	117,488	10,063	(873,785)	(1,052,689)	392,182	981,436	1,598,864
Total governmental activities	<u>\$ 10,879,243</u>	<u>\$ 11,816,260</u>	<u>\$ 12,717,113</u>	<u>\$ 10,038,873</u>	<u>\$ 11,664,597</u>	<u>\$ 11,812,618</u>	<u>\$ 12,633,026</u>	<u>\$ 13,734,712</u>	<u>\$ 15,452,854</u>	<u>\$ 18,553,574</u>
Business-type activities										
Net investment in capital assets	14,152,599	14,659,760	15,199,573	15,737,528	16,103,349	15,861,620	18,485,014	19,669,959	20,566,369	20,864,397
Restricted for Debt Service	264,538	264,538	297,373	297,373	239,538	239,538	522,096	915,764	846,970	846,970
Unrestricted	663,525	558,508	274,064	(726,022)	334,821	1,785,618	1,916,154	1,599,455	1,919,053	2,998,693
Total business-type activities	<u>\$ 15,080,662</u>	<u>\$ 15,482,806</u>	<u>\$ 15,771,010</u>	<u>\$ 15,308,879</u>	<u>\$ 16,677,708</u>	<u>\$ 17,886,776</u>	<u>\$ 20,923,264</u>	<u>\$ 22,185,178</u>	<u>\$ 23,332,392</u>	<u>\$ 24,710,060</u>
Primary government										
Net investment in capital assets	20,498,537	21,715,627	23,117,089	24,349,696	26,507,486	27,326,336	30,950,464	32,070,240	33,907,654	36,209,449
Nonspendable - Cemetery perpetual care	223,302	219,534	222,258	232,837	235,763	238,636	240,415	241,903	244,878	249,734
Restricted - Expendable	-	-	-	131	80	80	-	-	-	-
Restricted for Public Safety	-	7,753	280	281	282	283	-	49,857	49,947	143,084
Restricted for Public Works	195,117	203,686	274,167	384,746	289,583	316,894	328,874	247,207	378,038	587,484
Restricted for Culture and Recreation	-	129,183	137,058	128,044	118,125	61,865	-	23,572	35,732	144,223
Restricted for Debt Service	449,922	492,466	408,920	860,551	846,102	843,467	1,173,072	1,295,474	1,268,508	1,332,103
Unrestricted - Long-term Receivable	131,465	123,333	109,463	-	-	-	-	-	-	-
Unrestricted	4,461,562	4,407,484	4,218,888	(608,534)	344,884	911,833	863,465	1,991,637	2,900,489	4,597,557
Total primary government net position	<u>\$ 25,959,905</u>	<u>\$ 27,299,066</u>	<u>\$ 28,488,123</u>	<u>\$ 25,347,752</u>	<u>\$ 28,342,305</u>	<u>\$ 29,699,394</u>	<u>\$ 33,556,290</u>	<u>\$ 35,919,890</u>	<u>\$ 38,785,246</u>	<u>\$ 43,263,634</u>

Unaudited statistical section.

**CITY OF LIVINGSTON  
CHANGES IN NET POSITION  
Last Ten Fiscal Years**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>EXPENSES</b>										
Governmental activities:										
General government	\$ 1,122,470	\$ 1,135,135	\$ 1,193,800	\$ 1,766,027	\$ 1,323,636	\$ 1,802,374	\$ 1,440,282	\$ 1,303,482	\$ 1,460,018	\$ 1,856,160
Public safety	3,015,754	3,152,724	3,322,504	3,171,975	3,078,142	3,370,409	3,562,091	3,543,326	3,760,377	4,208,140
Public works	1,089,382	1,021,021	1,075,975	1,445,836	1,504,248	1,586,810	1,580,013	1,876,825	1,633,362	1,515,528
Public health	98,443	116,736	112,524	108,937	126,097	131,346	118,479	125,179	160,943	125,486
Culture and recreation	965,639	996,843	970,960	1,069,027	1,042,414	1,155,098	1,054,015	1,206,387	1,286,079	1,370,096
Interest on long-term debt	77,361	50,831	49,771	45,618	42,674	71,621	61,644	128,869	124,641	106,968
Total governmental activities expenses	<u>\$ 6,369,049</u>	<u>\$ 6,473,290</u>	<u>\$ 6,725,534</u>	<u>\$ 7,607,420</u>	<u>\$ 7,117,211</u>	<u>\$ 8,117,658</u>	<u>\$ 7,816,524</u>	<u>\$ 8,184,068</u>	<u>\$ 8,425,420</u>	<u>\$ 9,182,378</u>
Business-type activities:										
Water	1,049,151	1,075,920	1,181,411	1,065,013	1,038,601	1,004,783	1,187,183	1,055,021	1,183,508	1,247,605
Wastewater	1,521,606	1,477,751	1,663,023	1,394,283	1,448,739	1,431,250	1,381,741	1,781,063	2,453,140	2,991,845
Solid waste	1,039,317	1,320,116	1,641,254	1,472,662	1,501,176	1,601,584	1,689,330	1,650,419	2,029,699	2,233,394
Ambulance	613,363	636,765	660,829	661,904	813,205	956,312	1,138,985	1,455,080	1,561,738	1,696,554
Total business-type activities expenses	<u>4,223,437</u>	<u>4,510,552</u>	<u>5,146,517</u>	<u>4,593,862</u>	<u>4,801,721</u>	<u>4,993,929</u>	<u>5,397,239</u>	<u>5,941,583</u>	<u>7,228,085</u>	<u>8,169,398</u>
Total primary government expenses	<u>\$ 10,592,486</u>	<u>\$ 10,983,842</u>	<u>\$ 11,872,051</u>	<u>\$ 12,201,282</u>	<u>\$ 11,918,932</u>	<u>\$ 13,111,587</u>	<u>\$ 13,213,763</u>	<u>\$ 14,125,651</u>	<u>\$ 15,653,505</u>	<u>\$ 17,351,776</u>
<b>PROGRAM REVENUES</b>										
Governmental activities:										
Charges for Services:										
General government	161,870	165,481	188,666	195,798	192,165	171,750	193,042	332,778	336,710	486,079
Public safety	434,824	418,833	396,905	471,018	452,286	432,552	430,449	471,663	696,516	530,334
Public works	941,032	1,181,471	1,278,691	1,404,223	1,356,289	1,365,404	1,387,620	1,526,528	1,350,824	1,257,269
Public health	-	-	-	-	-	-	-	-	21,812	22,775
Culture and recreation	116,791	113,506	104,158	96,009	77,683	138,428	115,808	121,467	97,082	186,571
Operating grants and contributions	831,849	799,383	832,410	1,324,873	704,709	720,953	1,132,352	1,300,519	1,806,885	3,111,506
Capital grants and contributions	165,707	174,399	258,531	181,879	565,561	419,466	149,873	220,266	69,306	406,247
Total governmental activities program revenues	<u>\$ 2,652,073</u>	<u>\$ 2,853,073</u>	<u>\$ 3,059,361</u>	<u>\$ 3,673,800</u>	<u>\$ 3,348,693</u>	<u>\$ 3,248,553</u>	<u>\$ 3,409,144</u>	<u>\$ 3,973,221</u>	<u>\$ 4,379,135</u>	<u>\$ 6,000,781</u>



**CITY OF LIVINGSTON  
CHANGES IN NET POSITION  
Last Ten Fiscal Years**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Business-type activities:</b>										
Charges for Services:										
Water	1,419,677	1,580,576	1,451,627	1,422,929	1,448,689	1,574,394	1,626,986	1,554,490	1,646,245	2,071,414
Sewer	1,670,015	1,733,664	1,958,761	2,103,694	2,205,523	2,330,645	2,385,843	2,438,317	2,565,974	2,800,076
Solid waste	1,159,736	1,385,507	1,686,513	1,776,060	1,783,275	1,930,808	2,102,620	2,247,609	2,473,568	2,651,264
Ambulance	603,331	591,979	782,272	677,065	760,768	874,660	1,219,922	1,379,124	1,891,558	1,973,622
Operating grants and contributions	-	-	8,558	23,925	114,922	96,147	116,601	160,661	263,796	350,740
Capital grants and contributions	-	23,118	-	-	-	-	2,040,135	40,086	232,668	422,500
Total business-type activities program revenues	4,852,759	5,314,844	5,887,731	6,003,673	6,313,177	6,806,654	9,492,107	7,820,287	9,073,809	10,269,616
Total primary government program revenues	<u>\$ 7,504,832</u>	<u>\$ 8,167,917</u>	<u>\$ 8,947,092</u>	<u>\$ 9,677,473</u>	<u>\$ 9,661,870</u>	<u>\$ 10,055,207</u>	<u>\$ 12,901,251</u>	<u>\$ 11,793,508</u>	<u>\$ 13,452,944</u>	<u>\$ 16,270,397</u>
<b>Net (Expense) / Revenue</b>										
Governmental activities	(3,716,976)	(3,620,217)	(3,666,173)	(3,933,620)	(3,768,518)	(4,869,105)	(4,407,380)	(4,210,847)	(4,046,285)	(3,181,597)
Business-type activities	629,322	804,292	741,214	1,409,811	1,511,456	1,812,725	4,094,868	1,878,704	1,845,724	2,100,218
Total primary government net position	<u>\$ (3,087,654)</u>	<u>\$ (2,815,925)</u>	<u>\$ (2,924,959)</u>	<u>\$ (2,523,809)</u>	<u>\$ (2,257,062)</u>	<u>\$ (3,056,380)</u>	<u>\$ (312,512)</u>	<u>\$ (2,332,143)</u>	<u>\$ (2,200,561)</u>	<u>\$ (1,081,379)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Property taxes, levied for general purposes	2,666,168	2,847,654	2,802,705	2,787,519	2,819,689	3,023,214	3,108,751	3,281,542	3,646,615	3,981,974
Property taxes, levied for debt service	-	-	-	-	-	-	90,180	117,330	60,057	50,858
Miscellaneous	341,391	256,361	217,778	250,435	882,894	220,956	441,139	111,349	88,432	234,598
Transfers	453,586	472,154	488,809	571,733	592,249	640,012	636,750	634,994	758,120	766,449
Unrestricted investment earnings	23,249	15,378	27,218	19,747	13,761	18,098	16,510	28,447	33,803	29,969
Intergovernmental	964,641	965,687	1,030,516	1,061,296	1,085,649	1,114,846	1,118,777	1,138,871	1,177,400	1,218,469
Total governmental activities	<u>\$ 4,449,035</u>	<u>\$ 4,557,234</u>	<u>\$ 4,567,026</u>	<u>\$ 4,690,730</u>	<u>\$ 5,394,242</u>	<u>\$ 5,017,126</u>	<u>\$ 5,412,107</u>	<u>\$ 5,312,533</u>	<u>\$ 5,764,427</u>	<u>\$ 6,282,317</u>
Business-type activities:										
Property taxes levied	34,543	37,074	25,999	33,379	20,730	22,153	23,352	24,718	28,628	29,263
Miscellaneous	14,895	25,000	-	-	-	-	-	-	2,112	-
Transfers	(453,586)	(472,154)	(488,809)	(571,733)	(592,249)	(640,012)	(636,750)	(634,994)	(758,120)	(766,449)
Unrestricted investment earnings	8,578	7,932	9,800	7,313	5,660	14,202	18,930	23,486	28,870	14,636
Total business-type activities	<u>(395,570)</u>	<u>(402,148)</u>	<u>(453,010)</u>	<u>(531,041)</u>	<u>(565,859)</u>	<u>(603,657)</u>	<u>(594,468)</u>	<u>(586,790)</u>	<u>(698,510)</u>	<u>(722,550)</u>
Total primary government	<u>\$ 4,053,465</u>	<u>\$ 4,155,086</u>	<u>\$ 4,114,016</u>	<u>\$ 4,159,689</u>	<u>\$ 4,828,383</u>	<u>\$ 4,413,469</u>	<u>\$ 4,817,639</u>	<u>\$ 4,725,743</u>	<u>\$ 5,065,917</u>	<u>\$ 5,559,767</u>
<b>Change in Net Position</b>										
Governmental Activities	732,059	937,017	900,853	757,110	1,625,724	148,021	1,004,727	1,101,686	1,718,142	3,100,720
Business-type Activities	233,752	402,144	288,204	878,770	945,597	1,209,068	3,500,400	1,291,914	1,147,214	1,377,668
Total primary government	<u>\$ 965,811</u>	<u>\$ 1,339,161</u>	<u>\$ 1,189,057</u>	<u>\$ 1,635,880</u>	<u>\$ 2,571,321</u>	<u>\$ 1,357,089</u>	<u>\$ 4,505,127</u>	<u>\$ 2,393,600</u>	<u>\$ 2,865,356</u>	<u>\$ 4,478,388</u>

**CITY OF LIVINGSTON  
FUND BALANCES OF GOVERNMENTAL FUNDS  
Past Ten Fiscal Years**

	Fiscal Year									
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Fund										
Nonspendable	\$ 136,799	\$ 123,333	\$ 95,177	\$ 80,464	\$ 65,307	\$ 49,698	\$ 67,507	\$ 17,058	\$ 17,058	\$ 35,042
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	7,122	-	-	-	-	-	-	-	-
Unassigned	341,903	345,096	562,948	509,161	451,551	432,790	676,473	1,397,720	2,221,988	2,718,961
Total general fund	<u>\$ 478,702</u>	<u>\$ 475,551</u>	<u>\$ 658,125</u>	<u>\$ 589,625</u>	<u>\$ 516,858</u>	<u>\$ 482,488</u>	<u>\$ 743,980</u>	<u>\$ 1,414,778</u>	<u>\$ 2,239,046</u>	<u>\$ 2,754,003</u>
All Other Governmental										
Nonspendable	217,968	219,534	222,258	229,168	235,843	238,716	240,415	241,903	244,878	249,734
Restricted	498,239	568,550	915,801	1,076,249	1,014,554	982,971	979,850	700,346	885,255	1,359,924
Committed	2,458,633	2,904,486	3,040,800	2,892,921	2,816,991	2,080,736	1,761,412	2,517,089	2,515,955	2,969,149
Assigned	31,785	4,433	4,410	3,800	-	-	-	-	-	-
Unassigned	(36,430)	(144,799)	(49,179)	(51,604)	(136,214)	(48,004)	(70,347)	(73,618)	(136,103)	(98,977)
Total all other governmental funds	<u>\$ 3,170,195</u>	<u>\$ 3,552,204</u>	<u>\$ 4,134,090</u>	<u>\$ 4,150,534</u>	<u>\$ 3,931,174</u>	<u>\$ 3,254,419</u>	<u>\$ 2,911,330</u>	<u>\$ 3,385,720</u>	<u>\$ 3,509,985</u>	<u>\$ 4,479,830</u>

Unaudited statistical section.

**CITY OF LIVINGSTON**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**Last Ten Fiscal Years**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>REVENUES</b>										
Taxes and assessments	\$ 3,460,223	\$ 3,922,915	\$ 3,992,291	\$ 4,004,482	\$ 4,004,779	\$ 4,217,890	\$ 4,392,659	\$ 4,806,627	\$ 5,064,307	\$ 5,223,698
Licenses and permits	246,605	247,882	313,561	375,851	274,795	316,643	348,799	336,999	366,441	425,204
Intergovernmental	1,962,197	1,939,469	2,121,457	2,568,048	2,355,919	2,255,265	2,401,002	2,519,656	3,053,591	4,736,222
Charges for service	423,153	411,730	547,724	566,565	458,354	587,935	472,385	528,664	631,480	805,420
Fines and forfeitures	149,204	157,247	118,987	117,487	103,740	116,958	122,597	131,683	122,155	102,412
Interest on investments	23,249	15,378	27,218	19,747	13,761	15,378	16,510	28,447	33,803	29,969
Loan repayment	66,244	167,132	282,641	40,503	52,564	101,631	59,651	26,029	-	-
Other	341,391	256,361	217,778	250,435	882,894	220,956	441,139	111,349	88,432	234,598
Total revenues	<u>\$ 6,672,266</u>	<u>\$ 7,118,114</u>	<u>\$ 7,621,657</u>	<u>\$ 7,943,118</u>	<u>\$ 8,146,806</u>	<u>\$ 7,835,376</u>	<u>\$ 8,254,742</u>	<u>\$ 8,489,454</u>	<u>\$ 9,360,209</u>	<u>\$ 11,557,523</u>
<b>EXPENDITURES</b>										
General government	\$ 1,256,770	\$ 1,150,212	\$ 1,243,719	\$ 1,806,128	\$ 1,291,589	\$ 1,830,225	\$ 1,549,635	\$ 1,264,429	\$ 1,421,106	\$ 1,779,660
Public safety	2,906,514	3,210,364	3,071,872	3,287,313	3,140,222	3,219,713	3,365,250	3,363,103	3,499,577	3,752,648
Public works	896,448	672,562	837,353	1,219,943	1,252,125	1,320,004	1,320,692	1,594,427	1,281,295	1,059,640
Public health	91,967	110,944	107,870	104,189	118,289	124,219	110,897	116,833	152,420	117,525
Culture and recreation	888,476	909,444	907,607	989,419	927,342	1,043,002	927,487	990,793	1,067,404	1,134,924
Capital outlay	580,357	1,412,053	1,099,251	940,300	2,236,199	2,209,602	1,377,298	2,428,290	1,389,521	2,538,175
Debt service										
Principal	348,000	95,000	142,084	173,997	182,367	263,835	260,186	357,865	367,889	349,630
Interest and other charges	77,361	50,831	49,771	45,618	42,674	71,621	61,644	128,869	124,641	106,968
Total expenditures	<u>\$ 7,045,893</u>	<u>\$ 7,611,410</u>	<u>\$ 7,459,527</u>	<u>\$ 8,566,907</u>	<u>\$ 9,190,807</u>	<u>\$ 10,082,221</u>	<u>\$ 8,973,089</u>	<u>\$ 10,244,609</u>	<u>\$ 9,303,853</u>	<u>\$ 10,839,170</u>
Excess (deficiency) of revenues over expenditures	(373,627)	(493,296)	162,130	(623,789)	(1,044,001)	(2,246,845)	(718,347)	(1,755,155)	56,356	718,353
<b>OTHER FINANCING SOURCES (USES)</b>										
Issuance of debt	-	400,000	113,521	-	159,625	825,000	-	2,234,269	20,000	-
Transfers in	1,113,209	1,064,525	1,302,386	1,175,661	1,369,426	1,101,806	1,153,487	1,735,161	1,775,245	1,910,239
Transfers out	(659,623)	(592,371)	(813,577)	(603,928)	(777,177)	(461,794)	(516,737)	(1,100,167)	(1,017,125)	(1,143,790)
Increase in capital lease obligations	-	-	-	-	-	35,205	-	-	-	-
Refunding bonds issued	250,000	-	-	-	-	-	-	-	-	-
Premium on issuance of debt	8,379	-	-	-	-	35,503	-	31,080	-	-
Total other financing sources (uses)	<u>\$ 711,965</u>	<u>\$ 872,154</u>	<u>\$ 602,330</u>	<u>\$ 571,733</u>	<u>\$ 751,874</u>	<u>\$ 1,535,720</u>	<u>\$ 636,750</u>	<u>\$ 2,900,343</u>	<u>\$ 778,120</u>	<u>\$ 766,449</u>
<b>EXTRAORDINARY ITEMS</b>										
Net change in fund balances	<u>\$ 338,338</u>	<u>\$ 378,858</u>	<u>\$ 764,460</u>	<u>\$ (52,056)</u>	<u>\$ (292,127)</u>	<u>\$ (711,125)</u>	<u>\$ (81,597)</u>	<u>\$ 1,145,188</u>	<u>\$ 834,476</u>	<u>\$ 1,484,802</u>
Debt service as a percentage of noncapital expenditures	6.6%	2.4%	3.0%	2.9%	3.2%	4.3%	4.2%	6.2%	6.2%	5.5%

### **Revenue Capacity Section**

Governments do not have unlimited access to resources. It is important to be able to assess a government's capacity to raise revenue as needed. Therefore, the statistical section provides information useful in assessing a government's ability to raise own-source revenue.

**CITY OF LIVINGSTON  
 ASSESSED VALUE OF TAXABLE PROPERTY  
 Past Ten Fiscal Years**

<b>Fiscal Year Ended June 30,</b>	<b>Residential Property</b>	<b>Commercial &amp; Industrial Property</b>	<b>Agricultural Property</b>	<b>Total Taxable Value</b>	<b>Total Direct Tax Rate</b>
2012	6,639,931	4,369,816	27,643	11,037,390	209.06
2013	6,738,708	4,434,823	28,054	11,201,585	217.13
2014	6,956,582	4,578,208	28,961	11,563,751	209.53
2015	6,854,973	4,511,338	28,538	11,394,849	210.45
2016	6,566,915	4,321,764	27,339	10,916,018	225.80
2017	8,009,595	3,156,268	48,298	11,214,161	237.81
2018	8,770,902	3,448,491	34,911	12,254,304	226.86
2019	9,389,243	2,980,041	433,192	12,802,476	230.71
2020	11,123,401	3,530,444	513,201	15,167,046	205.93
2021	11,045,684	4,383,706	41,618	15,471,008	211.48

Source: City of Livingston Finance Department  
 Department of Revenue

Note: Property is assessed by the State Department of Revenue every two years.

**CITY OF LIVINGSTON**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
**Past Ten Fiscal Years**  
*(rate per \$1,000 of assessed value)*

Fiscal Year Ended <u>June 30,</u>	<u>Basic Rate</u>	General Obligation Debt <u>Service</u>	Total Direct Tax <u>Rate</u>	Livingston School <u>District</u>	Park <u>County</u>	State of <u>Montana</u>
2012	202.42	6.64	209.06	304.72	111.82	46.00
2013	213.95	3.18	217.13	290.59	108.31	46.00
2014	206.35	3.18	209.53	292.06	109.80	46.00
2015	207.45	3.00	210.45	314.01	109.60	46.00
2016	223.05	2.75	225.80	323.44	113.79	46.00
2017	230.06	7.75	237.81	328.59	115.00	46.00
2018	219.26	7.60	226.86	387.35	143.62	46.00
2019	221.21	9.50	230.71	321.33	117.98	46.00
2020	201.78	4.15	205.93	284.19	115.24	46.00
2021	207.98	3.50	211.48	285.73	114.13	46.00

Source: Based on information provided by the Montana Tax Foundation

**CITY OF LIVINGSTON  
PRINCIPAL PROPERTY TAX PAYERS  
Current and Nine Years Ago**

	Tax Year 2020			Tax Year 2011		
	Taxable Assessed	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed	Rank	Percentage of Total City Taxable Assessed Value
	<u>Value</u>	<u>Rank</u>	<u>Value</u>	<u>Value</u>	<u>Rank</u>	<u>Value</u>
Northwestern Energy Transmission & Distribution	\$ 1,669,915	1	11.01%	\$ 793,779	1	7.28%
Montana Rail Link, Inc	549,786	2	3.62%	441,284	2	4.05%
Printingforless.com Inc.	209,017	3	1.38%	119,128	5	1.09%
MAA Best Yellowstone Hospitality, LLC	89,954	4	0.59%			
Qwest Corporation	79,974	5	0.53%	248,300	3	2.28%
Charter Communications, Inc.	70,038	6	0.46%	184,194	4	1.69%
ACI Real Estate	68,485	7	0.45%			
First Interstate Bank	64,615	8	0.43%	63,603	7	0.58%
Vista East, LLC	64,579	9	0.43%			
American Bank of Montana	61,999	10	0.41%	57,992	10	0.53%
Printingforless				63,244	8	0.58%
New Albertson's Inc.				95,783	6	0.88%
Osterman, Sylvia				59,145	9	0.54%
Majestic Mountain Investors, LLC				57,992	10	0.53%
<b>Total</b>	<b>\$ 2,928,362</b>		<b>19.31%</b>	<b>\$ 1,332,673</b>		<b>12.23%</b>
<b>Total City Taxable Assessed Value</b>	<b>\$ 15,471,008</b>			<b>\$ 11,037,390</b>		

Source: State of Montana Assessor's Office

Unaudited statistical section.

**CITY OF LIVINGSTON**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**Past Twenty Fiscal Years**

<b>Fiscal Year Ended June 30,</b>	<b>Taxes Levied for the Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
2002	1,278,373	1,167,664	91.34%	110,384	1,278,048	99.97%
2003	1,296,817	1,125,851	86.82%	170,424	1,296,275	99.96%
2004	1,382,219	1,248,813	90.35%	132,230	1,381,044	99.91%
2005	1,493,289	1,349,363	90.36%	143,040	1,492,403	99.94%
2006	1,535,648	1,336,189	87.01%	198,580	1,534,770	99.94%
2007	1,821,767	1,672,805	91.82%	148,458	1,821,263	99.97%
2008	1,944,748	1,689,591	86.88%	254,421	1,944,012	99.96%
2009	2,006,597	1,761,566	87.79%	244,568	2,006,134	99.98%
2010	2,197,531	2,109,410	95.99%	85,181	2,194,591	99.87%
2011	2,298,258	2,185,537	95.10%	109,659	2,295,196	99.87%
2012	2,307,395	2,148,330	93.11%	156,750	2,305,080	99.90%
2013	2,432,073	2,326,903	95.68%	102,760	2,429,663	99.90%
2014	2,423,005	2,366,838	97.68%	55,905	2,422,743	99.99%
2015	2,397,867	2,376,542	99.11%	19,142	2,395,684	99.91%
2016	2,464,833	2,436,205	98.84%	27,872	2,464,077	99.97%
2017	2,666,801	2,640,286	99.01%	26,110	2,666,396	99.98%
2018	2,779,942	2,742,542	98.65%	36,095	2,778,637	99.95%
2019	2,953,780	2,922,051	98.93%	31,047	2,953,098	99.98%
2020	2,955,032	2,926,203	99.02%	27,263	2,953,466	99.95%
2021	3,095,075	3,036,406	98.10%	-	3,036,406	98.10%

Unaudited statistical section.



**CITY OF LIVINGSTON**  
**UTILITY ACCOUNTS BY CUSTOMERS**  
**Past Ten Fiscal Years**  
*(as of June 30th)*

	<b>Fiscal Year</b>									
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Water</b>										
Residential	3,064	3,065	3,091	3,126	3,306	3,269	3,357	3,435	3,452	3,587
Commercial	361	363	361	368	377	375	345	380	378	357
Industrial	3	3	3	3	3	3	3	3	3	3
Total Water	3,428	3,431	3,455	3,497	3,686	3,647	3,705	3,818	3,833	3,947
<b>Sewer</b>										
Residential	2,931	2,934	2,963	2,995	3,172	3,134	3,192	3,233	3,290	3,387
Commercial	325	328	330	335	342	336	341	371	370	375
Industrial	1	1	1	1	1	1	2	1	1	1
Total Sewer	3,257	3,263	3,294	3,331	3,515	3,471	3,535	3,605	3,661	3,763
<b>Solid Waste</b>										
Residential	3,019	3,020	3,041	3,062	3,210	3,167	3,184	3,256	3,415	3,477
Commercial	315	316	314	309	312	344	330	333	343	331
Industrial	-	-	-	-	-	-	-	-	-	-
Total Solid Waste	3,334	3,336	3,355	3,371	3,522	3,511	3,514	3,589	3,758	3,808

Source: City of Livingston Utility Department

**CITY OF LIVINGSTON**  
**WATER SOLD BY TYPE OF CUSTOMER**  
**Past Ten Fiscal Years**  
*(in Thousands of Gallons)*

	Fiscal Year										
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Type of Customer</b>											
Residential	229,267	250,284	279,511	252,688	229,636	286,325	267,087	254,728	254,922	222,331	291,128
Commercial	78,684	83,381	84,794	80,654	84,003	86,673	91,729	84,591	87,332	80,646	77,391
Industrial	3,443	3,227	3,904	5,786	966	1,652	4,889	8,945	1,206	1,181	7,477
Total	311,394	336,892	368,209	339,128	314,605	374,650	363,705	348,264	343,460	304,158	375,996

Source: City of Livingston Utility Department

**CITY OF LIVINGSTON  
WATER AND SEWER RATES  
Past Ten Fiscal Years**

<u>Water</u>			<u>Sewer</u>		
<b>Fiscal Year Ended June 30,</b>	<b>Monthly Base Rate</b>	<b>Rate per 1,000 Gallons</b>	<b>Fiscal Year Ended June 30,</b>	<b>Monthly Base Rate</b>	<b>Rate per 1,000 Gallons</b>
2012	10.38	2.32	2012	13.47	5.48
2013	10.79	2.41	2013	14.00	5.69
2014	11.00	2.45	2014	15.54	6.31
2015	11.22	2.50	2015	17.41	7.07
2016	11.56	2.58	2016	17.76	7.22
2017	11.91	2.66	2017	18.12	7.36
2018	12.15	2.71	2018	18.48	7.51
2019	12.39	2.76	2019	18.94	7.70
2020	12.76	2.84	2020	18.94	7.70
2021	13.00	3.00	2021	18.94	7.70

Sources:

City of Livingston, Montana Commission Resolution 4033  
 City of Livingston, Montana Commission Resolution 4141  
 City of Livingston, Montana Commission Resolution 4237  
 City of Livingston, Montana Commission Resolution 4277  
 City of Livingston, Montana Commission Resolution 4387  
 City of Livingston, Montana Commission Resolution 4459  
 City of Livingston, Montana Commission Resolution 4578  
 City of Livingston, Montana Commission Resolution 4691  
 City of Livingston, Montana Commission Resolution 4741  
 City of Livingston, Montana Commission Resolution 4806  
 City of Livingston, Montana Commission Resolution 4865  
 City of Livingston, Montana Commission Resolution 4912

City of Livingston, Montana Commission Resolution 4033  
 City of Livingston, Montana Commission Resolution 4142  
 City of Livingston, Montana Commission Resolution 4236  
 City of Livingston, Montana Commission Resolution 4278  
 City of Livingston, Montana Commission Resolution 4388  
 City of Livingston, Montana Commission Resolution 4460  
 City of Livingston, Montana Commission Resolution 4577  
 City of Livingston, Montana Commission Resolution 4692  
 City of Livingston, Montana Commission Resolution 4742  
 City of Livingston, Montana Commission Resolution 4807

Unaudited statistical section.

### **Debt Capacity Section**

Debt can be an extremely useful tool for financing capital acquisition and construction and for meeting other long-term financing needs. Consequently, the statistical section offers information useful in assessing a government's ability to issue new debt.

**CITY OF LIVINGSTON**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**Past Ten Fiscal Years**

<b>Fiscal Year Ended June 30,</b>	<b>Governmental Activities</b>					<b>Business-Type Activities</b>					<b>Total Primary Government</b>	<b>Percentage of Personal Income<sup>1</sup></b>	<b>Per Capita<sup>1</sup></b>
	<b>General Obligation Bonds</b>	<b>Notes Payable</b>	<b>Special Assessment Bonds</b>	<b>Tax Increment Revenue Bonds</b>	<b>Capital Leases</b>	<b>Revenue Bonds</b>	<b>Bond Anticipation Notes</b>	<b>Notes Payable</b>	<b>Capital Leases</b>				
2012	250,000	-	356,000	761,000	-	2,679,000	-	273,230	-	4,319,230	14.02%	618.36	
2013	220,000	400,000	336,000	716,000	-	2,488,000	-	218,762	-	4,378,762	13.81%	622.43	
2014	190,000	475,437	310,000	668,000	-	2,292,000	-	176,812	-	4,112,249	15.69%	580.42	
2015	160,000	418,440	273,000	618,000	-	2,091,000	-	147,344	-	3,707,784	18.65%	513.97	
2016	130,000	500,698	249,000	567,000	-	1,895,000	-	117,876	-	3,459,574	21.12%	473.78	
2017	855,503	468,081	225,000	513,000	16,987	1,693,000	1,311,086	45,883	16,987	5,145,527	15.00%	695.25	
2018	788,728	371,657	201,000	457,000	-	11,552,528	-	30,589	-	13,401,502	6.12%	1,779.98	
2019	685,000	511,910	176,000	2,290,000	-	15,438,040	-	15,295	-	19,116,245	4.48%	2,455.84	
2020	650,178	408,794	150,000	2,169,008	-	15,762,151	-	-	-	19,140,131	4.56%	2,453.55	
2021	613,403	282,011	123,000	2,009,936	-	14,916,725	-	-	-	17,945,075	0.00%	2,231.97	

Sources: City of Livingston Finance Department

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements

<sup>1</sup> See the Schedule of Demographic and Economic Statistics on Page III-17 for personal income and population data.

Unaudited statistical section.

**CITY OF LIVINGSTON**  
**RATIOS OF NET GENERAL BONDED DEBT**  
**Last Ten Fiscal Years**

<b>Fiscal Year Ended June 30,</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Available in Debt Service Fund</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value<sup>1</sup> of Property</b>	<b>Per Capita<sup>2</sup></b>
2012	250,000	25,957	224,043	2.03%	32.07
2013	220,000	16,641	203,359	1.82%	28.91
2014	190,000	20,034	169,966	1.47%	23.99
2015	160,000	19,599	140,401	1.23%	19.82
2016	130,000	12,689	117,311	1.07%	16.07
2017	855,503	15,940	839,563	7.49%	113.44
2018	788,728	16,647	772,081	6.30%	102.55
2019	685,000	50,906	634,094	4.95%	81.46
2020	650,178	24,078	626,100	4.13%	80.26
2021	613,403	19,371	594,032	3.84%	73.88

Sources: City of Livingston Finance Department

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements

<sup>1</sup> See the Schedule of Assessed Value on Page III-6 for property value data.

<sup>2</sup> Population data can be found in the Schedule of Demographic and Economic Statistic on Page III-17.

**CITY OF LIVINGSTON**  
**DIRECT AND OVERLAPPING GENERAL BONDED DEBT OUTSTANDING**  
**Past Two Fiscal Years**

	<u>As of</u> <u>June 30, 2021</u>	<u>Applicable to</u> <u>the City of</u> <u>Livingston</u>	<u>As of</u> <u>June 30, 2020</u>	<u>Applicable to</u> <u>the City of</u> <u>Livingston</u>
<u>City of Livingston, Montana</u>				
General obligation debt	\$ 613,403		\$ 650,178	
Special Assessment Bond	123,000		150,000	
Tax Increment Revenue Bonds	2,009,936		2,169,008	
Capital Leases	-		-	
Notes Payable	<u>282,011</u>		<u>408,794</u>	
Net general obligation debt	<u>\$ 3,028,350</u>	100%	<u>\$ 3,377,980</u>	100%
<u>Overlapping Bonded Indebtedness</u>				
Park County <sup>1</sup>	1,525,475	47.0%	1,654,208	47.0%
Livingston School District <sup>2</sup>				
Elementary District	-	75.7%	-	75.7%
High School District	12,545,000	61.5%	12,790,000	61.5%
	<u>                    </u>		<u>                    </u>	
Total overlapping bond indebtedness	<u>\$ 14,070,475</u>		<u>\$ 14,444,208</u>	
Total direct and overlapping debt	<u><u>\$ 17,098,825</u></u>		<u><u>\$ 17,822,188</u></u>	

Sources:

City of Livingston, Finance Department  
Park County, Finance Department  
Livingston Public Schools, Finance Department

<sup>1</sup> Based on the percentage of Park County's population within the City Limits

<sup>2</sup> Based on the percentage of the School District's population within the City Limits

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the city. This schedule estimates the portion of outstanding debt of those overlapping governments that is borne by the property tax payers of the City of Livingston. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property tax payers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

**CITY OF LIVINGSTON  
LEGAL DEBT MARGIN INFORMATION  
Past Ten Fiscal Years**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2020
<b>Market Value</b>	\$ 377,761,961	\$ 396,161,276	\$ 423,354,775	\$ 434,670,370	\$ 672,756,494	\$ 684,291,493	\$ 758,381,947	\$ 777,853,878	\$ 952,168,749	\$ 967,605,348
<b>Limit %</b>	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Debt Limit	\$ 9,444,049	\$ 9,904,032	\$ 10,583,869	\$ 10,866,759	\$ 16,818,912	\$ 17,107,287	\$ 18,959,549	\$ 19,446,347	\$ 23,804,219	\$ 24,190,134
Total net debt applicable to limit	(224,043)	(203,359)	(169,966)	(140,401)	(117,311)	(839,563)	(772,081)	(634,094)	(626,100)	(594,032)
Legal debt margin	<u>\$ 9,220,006</u>	<u>\$ 9,700,673</u>	<u>\$ 10,413,904</u>	<u>\$ 10,726,358</u>	<u>\$ 16,701,601</u>	<u>\$ 16,267,724</u>	<u>\$ 18,187,468</u>	<u>\$ 18,812,253</u>	<u>\$ 23,178,119</u>	<u>\$ 23,596,102</u>
Total net debt applicable to the limit as a percentage of debt limit	2%	2%	2%	1%	1%	5%	4%	3%	3%	2%

Note: Under Montana State Law, the City of Livingston's outstanding general obligation debt shall not exceed 2.5% percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds. This law was changed from 1.51% to 2.5% in 2007.

Source: City Manager's Recommended Budget



**CITY OF LIVINGSTON  
PLEDGED REVENUE COVERAGE  
Past Ten Fiscal Years**

Fiscal Year Ended June 30,	Water Revenue Bonds						Sewer Revenue Bonds					
	Metered Water Sales	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage	Sewer Charges	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest					Principal	Interest	
2012	1,417,738	804,714	613,024	43,294	23,132	9.23	1,669,440	960,571	708,869	75,174	75,555	4.70
2013	1,579,321	819,182	760,139	80,294	9,350	8.48	1,733,664	957,532	776,132	140,174	49,289	4.10
2014	1,444,460	913,542	530,918	80,294	8,691	5.97	1,958,055	1,031,970	926,085	145,174	46,443	4.83
2015	1,329,743	791,041	538,702	80,294	6,507	6.21	2,099,888	906,381	1,193,506	150,174	46,443	5.03
2016	1,407,922	753,833	654,089	80,294	6,048	7.58	2,174,197	910,076	1,264,121	145,174	39,679	6.84
2017	1,511,884	703,774	808,110	80,294	5,729	9.39	2,279,457	894,587	1,384,870	193,699	38,353	5.97
2018	1,626,591	891,202	735,389	85,294	4,761	8.17	2,385,413	807,791	1,577,622	242,328	75,058	4.97
2019	1,553,791	757,684	796,107	85,294	3,502	8.97	2,437,850	995,328	1,442,522	428,880	265,154	2.08
2020	1,646,240	854,097	792,143	85,295	1,821	9.09	2,519,581	1,112,967	1,406,614	438,067	328,893	1.83
2021	2,071,414	909,865	1,161,549	-	-	0.00	2,800,076	1,413,656	1,386,420	445,426	326,265	1.80

Fiscal Year Ended June 30,	Special Assessment Bonds				Tax Increment District Revenue Bonds			
	Special Assessment Collections	Debt Service		Coverage	Tax Increment Collections	Debt Service		Coverage
		Principal	Interest			Principal	Interest	
2012	68,029	19,000	16,312	1.93	121,527	44,000	29,897	1.64
2013	53,354	20,000	12,413	1.65	120,710	45,000	28,445	1.64
2014	49,925	26,000	14,124	1.24	122,374	48,000	26,400	1.64
2015	41,254	37,000	12,485	0.83	138,647	50,000	26,400	1.37
2016	38,831	24,000	10,013	1.14	114,643	51,000	22,706	1.17
2017	38,728	24,000	9,252	1.16	112,018	54,000	20,756	1.13
2018	36,626	24,000	8,213	1.14	108,044	56,000	18,713	1.09
2019	34,594	25,000	7,313	1.07	311,310	183,036	49,730	1.34
2020	34,563	26,000	6,356	1.07	506,827	152,072	81,291	2.17
2021	34,513	27,000	5,382	1.07	533,232	159,072	76,322	2.27

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements. Operating Expenses do not include depreciation.

### **Demographics and Economic Section**

A government does not exist in a vacuum. Its finances inevitably are affected by its socio-economic environment. Accordingly, the statistical section offers information designed to help users better understand that environment.

**CITY OF LIVINGSTON  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
Past Ten Fiscal Years**

<b>Fiscal Year Ended June 30,</b>	<b>City Population<sup>1</sup></b>	<b>County Population<sup>1</sup></b>	<b>County Personal Income<sup>2</sup></b>	<b>County Per Capita Personal Income</b>	<b>State Median Age<sup>1</sup></b>	<b>K-12 School Enrollment<sup>3</sup></b>	<b>Unemployment Rate<sup>4</sup></b>
2012	6,985	15,509	\$ 605,475	\$ 38,835	40.1	1,402	6.0%
2013	7,035	15,587	\$ 604,808	\$ 38,528	39.9	1,473	5.4%
2014	7,085	15,658	\$ 645,280	\$ 40,535	39.8	1,491	4.6%
2015	7,214	15,877	\$ 691,665	\$ 43,221	39.7	1,493	4.1%
2016	7,302	15,981	\$ 730,755	\$ 45,346	39.8	1,478	4.1%
2017	7,401	16,114	\$ 771,666	\$ 47,093	39.7	1,442	3.9%
2018	7,529	16,353	\$ 820,596	\$ 49,291	39.8	1,447	4.0%
2019	7,784	16,736	\$ 855,836	\$ 51,538	39.8	1,390	3.7%
2020	7,801	16,606	\$ 872,629 *	\$ 52,549 *	39.8	1,369	6.5%
2021	8,040	17,191	\$ 892,589 *	\$ 51,922 *	39.8	1,362	3.7%

Data Sources:

<sup>1</sup> US Census Bureau, Population Division

<sup>2</sup> US Bureau of Economic Analysis, in \$1,000

<sup>3</sup> Livingston School District Administrative Offices- Enrollment as of October 31st, 2020

<sup>4</sup> US Bureau of Labor Statistics (As of July of that year)

\* Estimate based on average annual increases of past years ten years

Unaudited statistical section.

**CITY OF LIVINGSTON  
PRINCIPAL EMPLOYERS  
Current and Nine Years Ago**

2021			2012	
Private Employers By Class	Employer Class Size	% of Total Labor Force	Private Employers By Class	Employer Class Size
Livingston Healthcare	7	6%	Livingston Healthcare	7
Printingforless.com	7	6%	Chico Hot Springs	6
Chico Hot Springs	6	3%	PrintingForLess.com	6
Church Universal & Triumphant	6	3%	Albertson's	5
Albertson's	5	1%	Best Western Mammoth Hot Springs	5
Community Health Partners	5	1%	Church Universal & Triumphant	5
Evergreen Health & Rehab	5	1%	Livingston Health & Rehabilitation Center	5
Montana's Rib & Chop House	5	1%	Mountain Sky Guest Ranch	5
Town & Country Foods	5	1%	Town & Country Foods	5
Town Pump	5	1%	Montana's Rib & Chop House	4

Total Labor Force: 8,938 for Park County

<i>Class 3 - 10 to 19 Employees</i>
<i>Class 4 - 20 to 49 Employees</i>
<i>Class 5 - 50 to 99 Employees</i>
<i>Class 6 - 100 to 249 Employees</i>
<i>Class 7 - 250 to 499 Employees</i>
<i>Class 8 - 500 to 999 Employees</i>
<i>Class 9 - 1000+ Employees</i>

Unaudited statistical section.

## **Operating Section**

It is hard to assess the adequacy of a government's resources without first understanding the size and nature of its operations. Thus, this section provides information on the size of the city's workforce, the level of services that it provides, and its capital assets.

**CITY OF LIVINGSTON**  
**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUND/PROGRAM**  
**Last Ten Fiscal Years**

	Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
City Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judicial	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
City Manager	2.20	2.20	2.20	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Finance	0.46	0.46	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accounting	2.76	2.76	2.80	2.00	2.00	2.00	1.60	2.00	1.00	1.00
Planner	1.15	1.15	1.15	2.15	2.15	2.15	2.15	2.15	1.65	2.15
City Attorney	1.00	1.61	1.61	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Law Enforcement	14.00	14.00	14.00	14.00	14.00	13.00	14.00	14.00	15.00	15.00
Parking Attendant	0.60	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Firefighters	9.00	9.00	9.00	9.00	9.00	8.50	8.50	7.00	7.50	7.50
Building Code Enforcement	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Public Services	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cemetery Department	1.72	1.72	1.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parks Department	2.98	2.98	1.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Roaming Crew	0.00	0.00	0.00	5.74	6.60	6.60	6.36	6.82	6.74	6.30
Recreation	2.00	1.84	1.84	1.00	1.00	1.35	0.00	0.00	0.00	0.00
Administrative Services	0.00	0.00	0.00	3.00	3.00	3.00	3.35	4.43	4.68	4.55
Swimming Pool	1.68	1.68	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51
Animal Control	0.72	0.72	0.72	0.72	0.72	0.72	0.80	1.00	1.00	1.00
Sub-Total General Fund	<u>43.17</u>	<u>43.57</u>	<u>41.92</u>	<u>45.97</u>	<u>46.83</u>	<u>45.68</u>	<u>45.12</u>	<u>45.76</u>	<u>46.93</u>	<u>46.86</u>
Special Revenue Funds										
Summerfest	0.46	0.16	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Library	7.27	7.72	7.85	7.59	7.62	7.22	6.74	8.25	8.88	9.55
Dispatch	8.00	8.00	8.60	8.60	8.60	8.60	9.00	9.00	9.00	9.00
Street Maintenance District	3.70	3.70	4.20	5.58	5.78	5.78	5.90	5.90	5.88	6.99
Sub-Total Special Revenue Funds	<u>19.43</u>	<u>19.58</u>	<u>20.81</u>	<u>21.77</u>	<u>22.00</u>	<u>21.60</u>	<u>21.64</u>	<u>23.15</u>	<u>23.76</u>	<u>25.54</u>
Enterprise Funds										
Water Department	8.47	8.47	8.09	7.47	7.74	7.40	7.12	7.37	6.95	7.58
Sewer Department	8.48	8.48	9.09	7.43	7.71	6.88	7.27	8.25	8.26	8.35
Solid Waste Department	9.16	9.16	10.27	7.03	7.93	7.60	7.61	7.39	7.65	8.61
Ambulance Service	6.00	6.00	6.00	6.00	6.00	6.50	6.50	7.00	7.50	7.50
Sub-Total Enterprise Funds	<u>32.11</u>	<u>32.11</u>	<u>33.45</u>	<u>27.93</u>	<u>29.38</u>	<u>28.38</u>	<u>28.50</u>	<u>30.01</u>	<u>30.36</u>	<u>32.04</u>
Total all funds	<u>94.71</u>	<u>95.26</u>	<u>96.18</u>	<u>95.67</u>	<u>98.21</u>	<u>95.66</u>	<u>95.26</u>	<u>98.92</u>	<u>101.05</u>	<u>104.44</u>

Source: City Manager's Recommended Budget

**CITY OF LIVINGSTON**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**Past Ten Fiscal Years**

	Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Finance/Accounting										
Claim Checks Processed	2936	2889	2864	2892	3047	2893	2762	2611	2346	2294
W-2's Processed <sup>1</sup>	153	147	152	158	151	161	147	152	154	154
Payroll Checks Processed	3116	3220	3271	3404	3293	3199	3238	3134	3335	3992
1099's Processed <sup>1</sup>	18	23	18	27	22	30	24	14	17	17
Business Licenses Processed	673	672	667	658	720	762	762	620	647	621
City Attorney										
Resolutions	83	85	89	85	105	85	66	91	91	69
Ordinances	11	7	3	7	8	4	3	12	12	24
Police Department *										
Number of Officers	14	14	13	14	14	12	14	15	15	15
Calls for Service	6335	6458	6220	7684	7849	8355	9544	9200	9444	9168
Incident Reports	912	992	1116	858	1033	983	1053	1203	1068	1155
Traffic Citations	555	580	285	273	354	401	556	517	538	279
Vehicle Accident Reports	168	152	163	160	157	176	226	216	234	170
Adult Arrests	404	452	210	255	297	293	365	435	373	346
Juvenile Arrests	82	112	66	45	56	58	50	74	91	65
DUI Arrests	65	56	14	31	40	33	75	61	65	38
Domestic Disturbance Reports	66	65	75	64	96	78	72	47	48	63
Domestic Violence Arrests	35	46	24	32	69	22	32	35	42	53
Sex Offense Investigations	15	22	19	15	23	29	22	33	38	19
Drug Charges	92	182	39	39	31	74	41	40	39	31
Theft Reports	225	259	238	124	290	320	290	248	200	248
Burglary Reports	17	15	26	5	23	28	32	19	15	22
Vandalism Reports	155	158	133	71	149	140	185	114	83	141

Source: City Manager's Recommended Budget

Note: <sup>1</sup> W-2's and 1099's are processed on a calendar year basis. Each Fiscal year includes items processed within that fiscal year

**CITY OF LIVINGSTON**  
**CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM**  
**Past Ten Fiscal Years**

	Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Public Safety</b>										
Police										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Police Vehicles	8	8	8	8	8	8	8	8	9	11
Fire										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Apparatus	2	2	2	2	2	5	5	8	8	9
Ambulance	4	4	4	4	4	4	4	4	4	5
<b>Public Works</b>										
Solid Waste										
Collections Trucks	5	5	5	5	5	6	6	6	6	6
Streets										
Sweeper Trucks	1	1	1	1	1	1	2	2	2	2
Streets (Miles)	41.070	41.070	39.525	40.598	46.752	46.752	43.866	44.036	44.036	42.339
Alleys (Miles)	18.942	18.942	18.942	18.942	18.942	18.942	18.942	18.942	18.942	18.942
Secondary Urban Streets (Miles)	11.145	11.145	12.676	12.676	12.676	12.676	15.610	15.663	15.663	13.117
<b>Culture and Recreation</b>										
Parks										
Number of Parks	8	8	13	13	13	13	13	16	16	16
Acres of Parks	100.571	100.571	150	150	150	150	150	135.54	135.54	135.54
Number of Swimming/Splash Parks	1	1	1	2	2	2	2	2	2	2

Source: City Manager's Recommended Budget



**PART IV**

**SINGLE AUDIT SECTION**



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

City Commissioners and City Manager  
City of Livingston, Montana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Livingston, Montana, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Livingston, Montana's basic financial statements and have issued our report thereon dated December 7, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of the audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

***Amatics CPA Group***  
Bozeman, Montana  
December 7, 2021



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

City Commissioners and City Manager  
City of Livingston, Montana

**Report on Compliance for Each Major Federal Program**

We have audited the City of Livingston, Montana's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2021. City of Livingston, Montana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the City of Livingston, Montana's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Livingston, Montana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Livingston, Montana's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the City of Livingston, Montana, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.



## **Report on Internal Control over Compliance**

Management of the City of Livingston, Montana, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Livingston, Montana's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Livingston, Montana's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

***Amatics CPA Group***  
Bozeman, Montana  
December 7, 2021

**CITY OF LIVINGSTON, MONTANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2021**

	<b>CFDA #</b>	<b>EXPENDITURES</b>
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>		
<u>Direct programs</u>		
Water and Waste Water Disposal System for Rural Communities	10.760	\$ 22,500
 <b>UNITED STATES DEPARTMENT OF THE TREASURY</b>		
<u>Passed through from State of Montana, Department of Administration</u>		
COVID-19 Coronavirus Relief Fund	21.019	1,743,675
 <b>OJP BUREAU OF JUSTICE ASSISTANCE</b>		
<u>Passed through from the Montana Board of Crime Control</u>		
COVID-19 Coronavirus Emergency Supplemental Funding	16.034	72,549
 <b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		<b>\$ 1,838,724</b>

**CITY OF LIVINGSTON, MONTANA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2021**

**1. BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of the City of Livingston, Montana under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule only presents a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City.

**2. SUMMARY OF ACCOUNTING PRINCIPLES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**3. INDIRECT COST RATE**

The City has not elected to use the de minimis ten percent indirect cost rate.

**CITY OF LIVINGSTON, MONTANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2021**

**SUMMARY OF AUDITORS' RESULTS:**

Financial Statements

Type of auditors' report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
Non-compliance material to financial statements noted?	No

Federal Awards

Type of auditors' report issued on compliance for major programs	Unmodified
Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)	No
Identification of major programs	CFDA # 21.019 Coronavirus Relief Fund
Dollar threshold used to distinguish between Type A and Type B programs	\$ 750,000
Auditee qualified as low-risk auditee?	No



**CITY OF LIVINGSTON, MONTANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**JUNE 30, 2021**

The results of our tests disclosed no instances of noncompliance with certain provisions of laws, regulations, contracts and grant agreements and other matters and no internal control deficiencies required to be reported under *Government Auditing Standards* as of June 30, 2021.

**CITY OF LIVINGSTON, MONTANA**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**JUNE 30, 2021**

The results of our tests disclosed two instances of noncompliance with certain provisions of laws, regulations, contracts and grant agreements and other matters and no internal control deficiencies required to be reported under *Government Auditing Standards* as of June 30, 2020.

**2020-C-1** Criteria: According to MCA 7-6-4030, the governing body’s final budget must be balanced so that appropriations do not exceed the projected beginning balance plus the estimated revenue of each fund for the fiscal year.

Condition: The City’s Sidewalks special revenue fund was budgeted for deficit spending of \$69,530 (appropriations in excess of the projected beginning balance plus the estimated revenue of the fund for the fiscal year).

Effect: The City is out of compliance with MCA budget requirements.

Cause: The City has incurred costs for infrastructure projects which will be collected from property owners through future assessments.

Recommendation: The City’s governing body should review budgeted deficit spending in funds and should limit appropriations to the projected beginning balance plus the estimated revenue of the fund for the fiscal year when possible.

Status: When the fund’s budget is prepared using the beginning cash balance as the “projected beginning balance” (rather than beginning fund balance), the fund is no longer in a budgeted deficit position.

**2020-C-2** Criteria: According to MCA 17-2-302, a local government may not maintain a cash balance in a charge for service fund greater than twice the fund’s appropriation. Per MCA 17-2-303, if a local government maintains for more than 60 days a cash balance greater than the limitation in 17-2-302, a local government must reduce the charge for service within 120 days.

Condition: The Impact Fees fund maintains a cash balance greater than twice the fund’s appropriation.

Effect: The City is out of compliance with MCA requirements.

Cause: The fees charged by the City have allowed the fund to accumulate a cash balance in excess of the allowed limits under MCA.

Recommendation: The City’s governing body should review the MCA requirements and address the charge for service compliance.

Response: The City does not intend to reduce the charges for services because those funds are being accumulated for a specific future railroad crossing project and will be spent in the next upcoming fiscal years.

Status: Resolved.