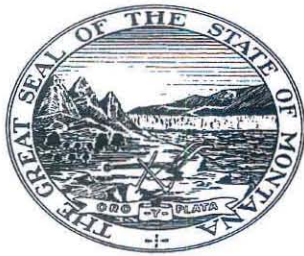


**MONTANA DEPARTMENT OF ADMINISTRATION  
Local Government Services Bureau**

---

Mitchell Building Room 270, PO Box 200547, Helena, Montana 59620-0547  
Phone (406) 444-9101

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



**Fiscal Year ended June 30, 2016**

**City of Polson, Montana**

Helena office use:

DESK REVIEW COMPLETED  
BY \_\_\_\_\_

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

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

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal 2016, was prepared according to law and adopted by the City Commission on September 21, 2015; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed  Date 10-30-15  
Mayor

Signed  Date 10/30/15  
Manager

**City of Polson, Montana**

**GENERAL STATISTICAL INFORMATION**

**PLEASE COMPLETE APPLICABLE SECTION**

**Counties**

CLASS OF COUNTY.....	_____
COUNTY SEAT.....	_____
YEAR ORGANIZED.....	_____
REGISTERED VOTERS.....	_____
AREA (SQ. MILES).....	_____
COURTHOUSE ELEVATION.....	_____
INCORPORATED CITIES.....	_____
<hr/>	
INCORPORATED TOWNS.....	_____
<hr/>	
POPULATION OF COUNTY.....	_____
FORM OF GOVERNMENT.....	_____
NUMBER OF EMPLOYEES (ELECTED).....	_____
NUMBER OF EMPLOYEES (NON-ELECTED).....	_____

**Cities/Towns**

CLASS OF CITY/TOWN.....	3rd
COUNTY LOCATED IN.....	Lake
YEAR ORGANIZED.....	1910
REGISTERED VOTERS.....	2,875
AREA (SQ. MILES).....	4.17
POPULATION OF CITY/TOWN.....	4,604 (2013 Estimate)
FORM OF GOVERNMENT.....	Com-Mngr Charter
NUMBER OF EMPLOYEES (ELECTED).....	7
NUMBER OF EMPLOYEES (NON-ELECTED).....	42 F/T & 42 Temp or P/T
MILES OF STREETS AND ALLEYS.....	49.586
MUNICIPAL WATER	
NUMBER OF CONSUMERS.....	2,451
WATER RATE PER 1,000 GALLONS.....	\$3.42
SEWER RATES.....	\$25.04



Revised 09/02/2015

MONTANA
Form AB-72T
Rev. 3-12

2015 Certified Taxable Valuation Information
(15-10-202, MCA)
Lake County
CITY OF POLSON

Table with 2 columns: Description and Value. Rows include 1. 2015 Total Market Value\*, 2. 2015 Total Taxable Value, 3. 2015 Taxable Value of Newly Taxable Property, 4. 2015 Taxable Value less Incremental Taxable Value\*\*, and 5. 2015 Taxable Value of Net and Gross Proceeds\*\*\*.

6. TIF Districts

Table with 4 columns: Tax Increment District Name, Current Taxable Value, Base Taxable Value, and Incremental Value. Includes entry for 15TU01- POLSON DT and a Total Incremental Value row.

Preparer Erika A Jennison Date 9/2/2015

\*Market value does not include class 1 and class 2 value
\*\*This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.
\*\*\*The taxable value of class 1 and class 2 is included in the taxable value totals.

For Information Purposes Only

2015 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

Table with 2 columns: Description and Value. Rows include I. Value Included in "newly taxable" property and II. Total value exclusive of "newly taxable" property.

## OFFICIALS SHEET

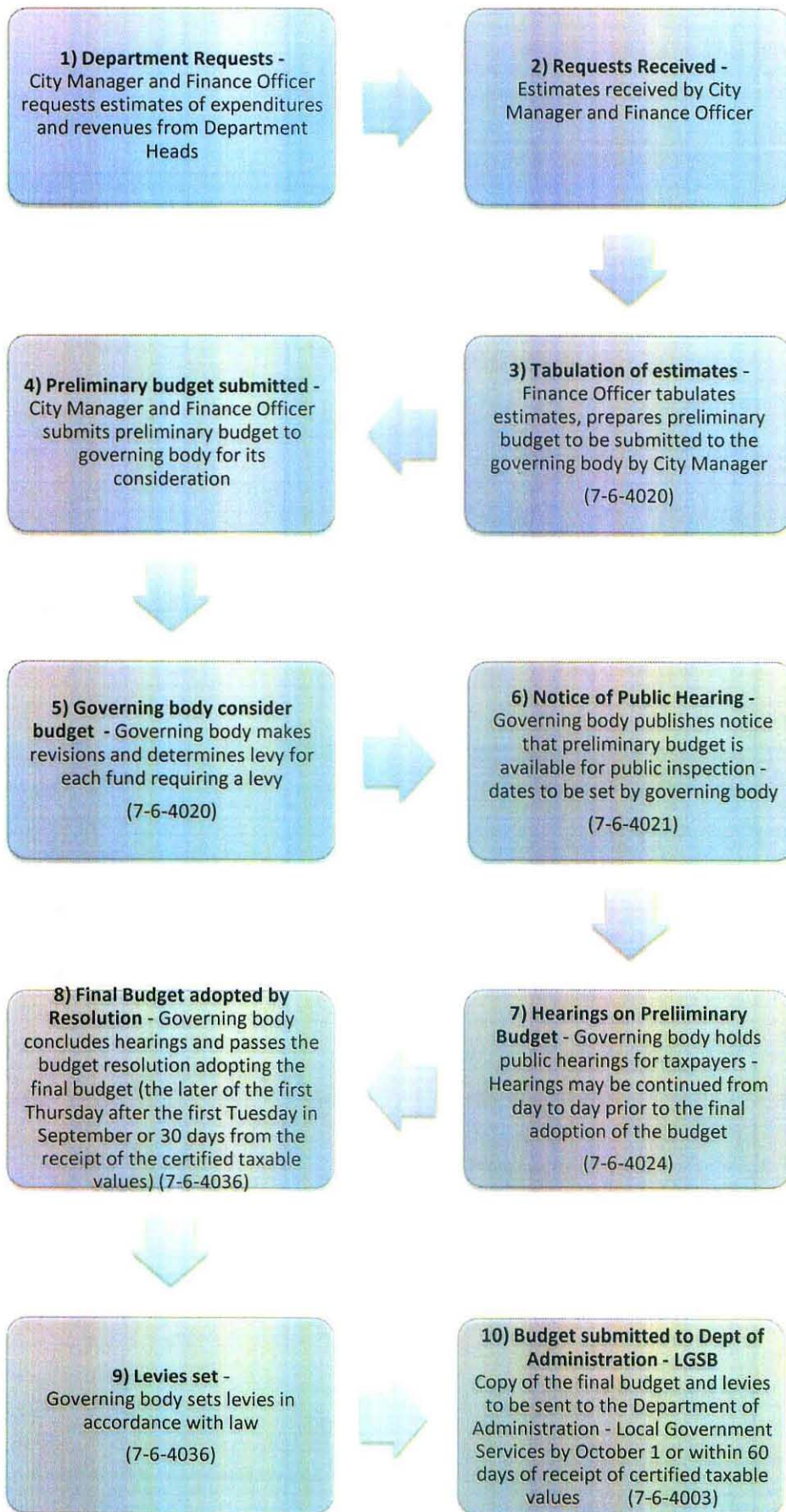
	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Heather Knutson	1/1/2018
Commissioner	John Campbell, Chairman	1/1/2016
Commissioner	Todd Erickson	1/1/2018
Commissioner	Stephen Turner	1/1/2016
Commissioner	Jill Southerland	1/1/2018
Commissioner	Ian Donovan	1/1/2016
Commissioner	Ken Siler	1/1/2018
City Manager	Mark W Shrives	
Attorney	M. Richard Gebhardt	
Chief of Police	Wade Nash	
Fire Chief	Clint Cottle	
City Clerk	Cora E Pritt	
Finance Officer	Cynda M Dooley	
City Judge	Dennis DeVries	
City Planner	Kyle Roberts	
Building Inspector	David K Simons, Jr	
Water/Sewer Superintendent	Tony Porrazzo	
Director of Golf	Links Management Inc. (Roger Wallace)	
Golf Maintenance Supervisor	Pat Nowlen	
Street Superintendent	Terry Gembala	
Park Superintendent	Karen Sargeant	
Utility Billing Clerk	Forrest Niemeyer	
Office Manager/Payroll Clerk	Ardrene Sarracino	
Building and Planning Assistant	Beth Smith	
Court/Police Clerk	Joan Hart	



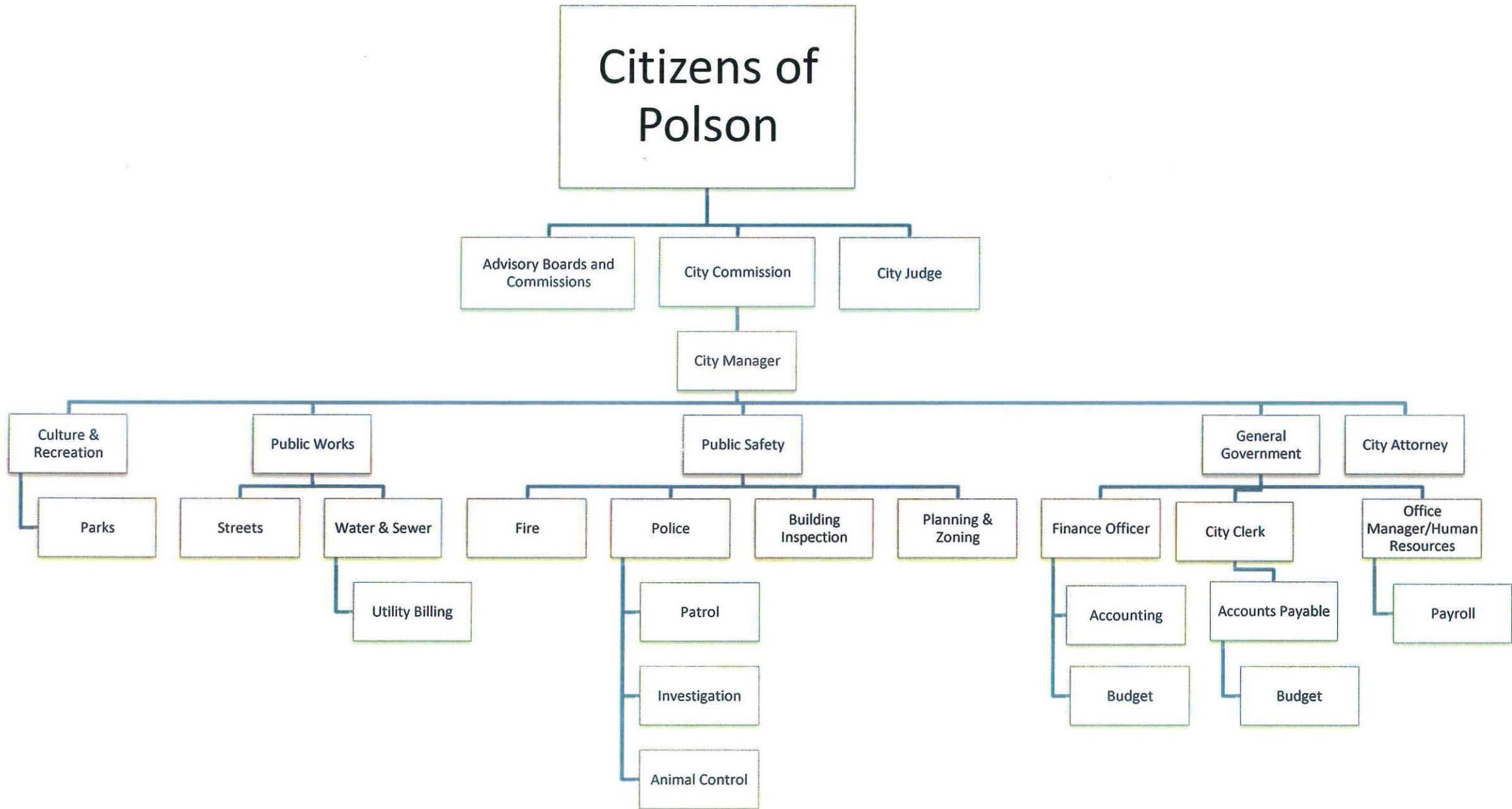


# Local Government Budget Calendar

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



# Citizens of Polson



**TAXABLE VALUATION/MILL LEVY**

**HISTORY AND ANALYSIS**

**(NOTE: This analysis includes only those levies subject to the limitations of Section 15-10-420, MCA and does not include voted or permissive levies. In addition, only the levies assessed entity-wide are to be included.)**

<u>FISCAL YEAR</u>	<u>ENTITY-WIDE TAXABLE VALUATION</u>	<u>% INCREASE (DECREASE) FROM PREVIOUS YEAR</u>	<u>PREVIOUS YEAR LEVY</u>	<u>CURRENT YEAR AUTHORIZED LEVY</u>	<u>FLOATED MILL-UP (DOWN)</u>	<u>CURRENT YEAR ACTUAL LEVY</u>	<u>CARRY FORWARD MILLS AVAILABLE</u>
1998-1999**	5,393,523	N/A	N/A	84.00	N/A		
1999-2000	5,467,372	1.37%	84.00	91.60	7.60	91.60	0.00
2000-2001	5,269,465	-3.62%	91.60	99.97	8.37	99.97	0.00
2001-2002	5,512,382	4.61%	99.97	98.12	(1.85)	98.12	0.00
2002-2003	6,019,662	9.20%	98.12	99.72	1.60	99.72	0.00
2003-2004	6,281,917	4.36%	99.72	108.42	8.70	108.42	0.00
2004-2005	6,436,762	2.46%	108.42	110.90	2.48	110.90	0.00
2005-2006	6,675,293	3.71%	110.90	112.32	1.42	112.32	0.00
2006-2007	6,794,637	1.79%	112.32	115.76	3.44	115.76	0.00
2007-2008	7,335,440	7.96%	115.76	116.73	0.97	116.73	0.00
2008-2009	7,801,819	6.36%	116.73	119.80	3.07	119.80	0.00
2009-2010	8,484,195	8.75%	119.80	121.06	1.26	121.06	0.00
2010 - 2011	8,678,050	2.28%	121.06	126.95	5.89	126.95	0.00
2011 - 2012	8,997,261	3.68%	126.95	124.88	(2.07)	124.88	0.00
2012 - 2013	9,247,833	2.78%	124.88	124.97	0.09	124.97	0.00
2013 - 2014	9,411,087	1.77%	124.97	124.74	(0.23)	124.74	0.00
2014 - 2015	9,795,099	4.08%	124.74	123.85	(0.89)	123.85	0.00
2015 - 2016	8,858,075	-9.57%	123.85	139.04	15.19	139.04	0.00
						Total carry-forward mills available:	0.00

**\*\*NOTE: 1998-1999 is the first base year under the provisions of Section 15-10-420, MCA. Each subsequent fiscal year becomes the base year for the next fiscal year. This section also allows an entity to carry forward any levies which could have been levied but were not to future periods.**

**The current year levies are at the maximum levels authorized under Section 15-10-420, MCA. If not at maximum levels the difference will be shown in the carry-forward column. The difference between the amount authorized (column i) and the amount actually levied (column m) will be completed by a formula.**

**If you have levies that are voted/judgement/permissive levies please list below:**

- 10.50 Mills Permissive Medical Levy
- 19.95 Mills Police Municipal Services Levy

## Fiscal Year 2015 – 2016 Budget Message

To Polson City Commission and the Citizens of Polson:

Attached is the final budget for the City of Polson which was adopted on September 21, 2015 for the fiscal year ending June 30, 2016. The delay in adoption of the budget was due to a protest of the original certified taxable valuation report from the Department of Revenue as explained more fully below. The following is a summary of budgeted resources for the City and budget highlights for specific funds.

### Budget Overview

The following table shows a condensed summary of the working capital at the beginning of the year, the estimated resources, budgeted expenditures and ending working capital by fund category. There is an overall net difference of \$98,206 more in budgeted expenditures than estimated revenues. This results from authorizing fund balance (prior years' net revenue) appropriations for several of the funds including the general fund, police municipal services levy and the tax increment district fund. The amount of budgeted expenditures in excess of estimated revenues for these three funds totals \$283,364. The City had a cash savings in the General Fund for FY15 due to actual expenditures being less than budgeted expenditures. The cash savings was approximately \$160,000 over the amount that was projected to be available at the start of FY15. Approximately \$150,000 of that savings is being appropriated for the FY16 year.

	Governmental Fund Types				Proprietary Fund Types	Total all Funds
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	
<b>Beginning Working Capital</b>	\$ 603,314	\$ 839,789	\$207,329	\$ 12,644	\$4,596,397	\$6,259,473
<b>Total Estimated Revenues</b>	2,614,326	1,004,944	71,125	-0-	6,740,180	10,430,575
<b>Total Budgeted Expenditures</b>	2,748,194	1,261,014	71,000	10,484	6,438,089	10,528,781
<b>Projected Ending Working Capital</b>	\$ 469,446	\$ 583,719	\$207,454	\$ 2,160	\$4,898,488	\$6,161,267

As in past years the general fund always represents a challenge for budgeting. You may recall that earlier this year the finance chapter of the recodification was passed. Part of that ordinance requires that the General Fund have an ending fund balance reserve of at least 16.67%. The City challenged the initial certified taxable valuation from the Department of Revenue due to the low value placed on newly taxable property. There has been a large increase in commercial construction activity and the value was not reflecting this. The City was able to get a revised certified taxable valuation report from the Department of Revenue on September 2, 2015 which increased the taxable value of newly taxable property by \$57,995. The tax increase generated by the increase in taxable value coupled with several expenditure budget reductions (removal of the PA system upgrade and lowering the salary reserve) created a 17.08% fund balance reserve for this fiscal year. The City will be expecting a large increase in newly taxable value for the next fiscal year. This fiscal year the value of one mill is \$8,858. The City will levy 139.04 mills to raise approximately \$1,231,635 in general fund tax revenue.

## Fiscal Year 2015 – 2016 Budget Message

---

The budget reports include a COLA (Cost of Living Adjustment) of 30 cents for permanent employees who are not receiving a wage increase. The Police Department has created a salary schedule for personnel budgeting. The starting pay for the schedule is \$19/hour. Each step (for years of service longevity) increase 1% and each lane (patrol, detective/corporal, sergeant) increase 5%. This will make it much easier for the police department to set a fair wage for beginning police officers, as well as those hired with experience. The increase in officer wages this year is shown as salary parity in fund 2020. In FY2016, hopefully we can build other salary schedules that compensate employees on a fair scale and recognize longevity.

The Permissive Levy is also based on the City's taxable value. In order to generate approximately the same amount of revenue as last fiscal year (due to the drop in taxable value), the mills need to be raised from 9.5 to 10.5. The Commission approved this as part of the budget resolution. Healthcare costs continue to be one of the City's largest budget items. This year, to offset the increase that the City would have faced, the insurance deductibles were raised. This lowered the City's premiums below last year's costs. Part of the savings was given back to the employees in an increase in the HSA contribution from \$50 to \$100 per month. The employees are also contributing a total of \$20 per month to the cost of insurance, compared to \$15 per month last year, for those on the high deductible plan. Those on the 80/20 plan (which has low deductibles) are contributing \$80 per month to the cost of the insurance, compared to \$75 per month last year.

A new indirect cost study has been prepared. The last time indirect costs were updated was the FY09 year. Since the amount does present some "sticker shock," it was decided to only charge half for the FY16 year. The Building Fund still has a negative fund balance, so it will not participate for FY16. The Golf Fund has a bond resolution stipulation that limits the indirect cost to \$30,000.

Even though the general fund reserve percentage has been met, the reserves are still low. However, in order to grow, the reserves will need to be rebuilt from increased revenues. At this time the City is exploring a Resort Tax, a 2 cent gas tax option (in collaboration with the County), and is looking at an increase in fees for services and increases in court and police fines. The impact fees for fire and parks are currently at 60% of the maximum value. The impact fees for water and sewer have been raised back to 100% of the maximum value. An increase back to 100% on the impact fees for fire and parks would help fund capital improvement projects for those departments, alleviating stress on the general fund.

Here are specific fund highlights:

### **Special Revenue Funds**

- The interpretive sign project will be completed soon and a kiosk will be constructed at Salish Point to assist visitors to the walking path. The Tax Increment District is also looking at completing the parking lot paving at Salish Point.
- The City is again receiving a HIDTA grant to help pay the salary of the Drug Task Force officer.
- The EDC (Economic Development Council) is exploring the possibility of a resort tax to fund street reconstruction and preservation. They are holding a series of public meetings to explain the tax and how it would be used.

## Fiscal Year 2015 – 2016 Budget Message

---

### Debt Service Funds

- This is the sixth year of assessment for SID #42 (Streetscape) with 10 years remaining.

### Capital Projects

- The warranty work on the Streetscape project is completed. The remaining funds of \$4,295 will be transferred to the Tree Fund to replace trees on Main Street. The bond resolution does not allow maintenance for bond proceeds, but there were other contributions made to that fund. We are considering the remainder to be from other sources.
- The walkpath/lighting project will be completed in FY16. Any remaining funds from that project will be transferred to the Tax Increment District fund to pay down the debt service on the TIF (tax increment financing) bonds.

### Golf Fund

- The Golf Fund completed the purchase of 60 Club Car golf cars, and construction on the golf car storage building is ongoing.
- The irrigation project has been put on hold until later in FY16 or early in FY17. A funding package will be secured that includes refinancing the existing revenue bonds.

### Water Fund

- The downtown looping project was completed in FY15, and the well construction will be completed in FY16.
- Planning will begin for several more water projects to be completed in FY17 and FY18.

### Sewer Fund

- The mechanical treatment plant project is moving along. As bids are accepted for equipment design, the Sewer Fund will make down payments on those design costs. Engineering costs will continue to be incurred. Based on engineer Kevin Johnson's time line, the City will incur about \$1.8 million in costs for the project this fiscal year, and will seek interim financing for about \$1.0 million of that cost. The City has secured the following grants for the project: DNRC/RRGL - \$125,000; TSEP - \$750,000; and CDBG - \$450,000. The City's local match is estimated at \$1.2 million. The City is still pursuing a WRDA federal grant.

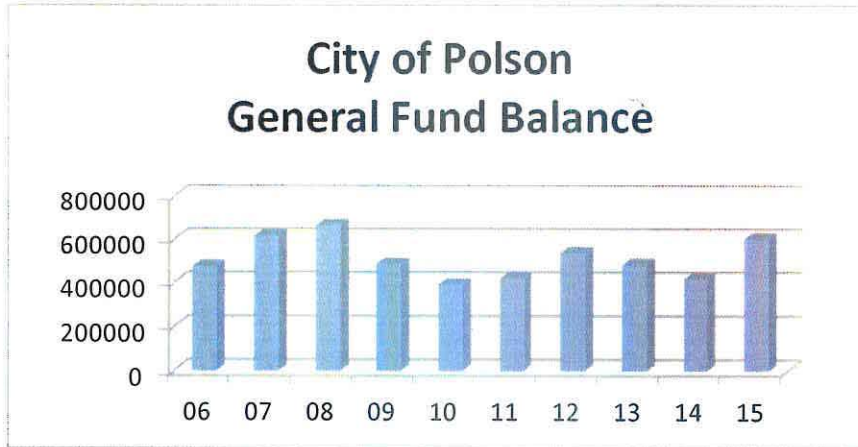
### Summary

The economy in the area is seeing a mini-boom in commercial construction, but this has been mitigated somewhat by the decrease in assessed value of property due to the reappraisal cycle. Fund balance measures the net financial resources available to fund

## Fiscal Year 2015 – 2016 Budget Message

---

expenditures of future periods. The general fund balance is a good indicator of the City's overall health. The fund balance dipped to a 10 year low in FY10, increased in both FY11 and FY12 and decreased in FY13 & FY14. As stated earlier, expenditure



savings increased the fund balance in FY15. A general fund balance of 20 – 25% is a target that when combined with the CIP reserves as they grow will provide healthy financial stability for the City.

This is the ninth year under the charter form of government with a City Manager as recommended by the 2004 Government Review Commission.

Sincerely,

Mark Shrives, City Manager  
Cindy Dooley, Finance Officer

## A. General Fund

Fund #1000

Revenue by Source

Expenditure Summary by  
Function, Activity and Object



CITY OF BOLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 1000 - 1000

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	3,911	4,000
314140 1/4* Lt Veh Local Options Tax	106,048	105,000
Group:	109,859	109,000
320000 Licenses and Permits		
321072 Admin/Impact Fee	5,709	4,500
321073 Admin Fee Engineer Svcs.	53	200
322010 Alcohol Beverage Licenses And Permits	5,309	5,039
322014 Parks Alcohol Special Permit	1,220	1,300
322035 Solicitors/Peddlers License	200	300
322500 Fireworks Permits	1,200	1,200
323013 Demolition Permits	290	300
323014 Zoning Conf/Spec Use Permit	10,973	8,500
323015 Tank Location Permit/Fire	420	600
323016 Sign Permit Fee	2,572	1,700
323017 Fence Permit	700	700
323019 Annexation Fee	150	300
323030 Dog License	1,260	1,300
323040 Law Enforcement Alcohol Catering Notice	140	150
Group:	30,206	26,089
330000 Intergovernmental Revenues		
335230 HB124 Entitlement Share Payments	619,669	635,455
336020 On-behalf MPORS payments SOM		138,805
338040 Rural Fire Interlocal Agreement	16,616	0
339002 Payment in Lieu of Taxes	34,060	55,000
Group:	670,345	809,260
340000 Charges for Services		
341000 General Government	600	600
341010 Miscellaneous Collections	1,822	1,800
341030 Court Costs	116,480	164,392
341080 Subdivision Review Fee	9,573	6,000
341085 Variance/Zoning Fees	500	700
342020 S&KHA PAYMENT/LIEU TXS	6,750	6,650
344010 Dog Impoundment Fines	765	850
346040 Camping Facilities Fees	6,445	9,000
Group:	144,935	189,992

CITY OF FOLSOM  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 1000 - 1000

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget
-----		
350000 Fines and Forfeitures		
351010 Surcharge Ord.#621	3,876	4,000
351030 City Courts	37,838	40,100
Group:	41,714	44,100
360000 Miscellaneous Revenues		
362000 Easement on Kerr Dam Road-State of Montana	262	0
362030 Ambulance Insurance Premium	45,190	40,000
362040 Unclaimed Police Department Collections		200
365000 Donations Operating	815	1,000
365010 Sidewalk Fund Donation PIL	727	1,000
Group:	46,994	42,200
370000 Investment and Royalty Earnings		
371010 Interest-Operating		1,000
Group:		1,000
380000 Other Financing Sources		
381070 Notes/Loans/Intercap		65,000
382010 Sale of General Fixed Assets	1,892	0
383047 Transfer from #2172 Perm. Med. Levy	91,146	96,000
Group:	93,038	161,000
Fund:	1,137,091	1,382,641
Grand Total:	1,137,091	1,382,641

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

1000 General All-Purpose Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
<b>410000 GENERAL GOVERNMENT</b>								
<b>410200 Executive Services</b>								
410200 Executive Services	Budget: _____	23,251		_____	21,066	3,500		24,566
	Actual: _____		24,129	_____	22,153	1,976		
Subtotal:	Budget: _____	23,251		_____	21,066	3,500		24,566
	Actual: _____		24,129	_____	22,153	1,976		
<b>410300 Judicial Services</b>								
<b>410360 Municipal Court</b>								
410360 Municipal Court	Budget: <u>.50</u>	51,331		<u>.50</u>	27,236	29,210		56,446
	Actual: _____		49,507	_____	23,467	26,039		
<b>410362 Jury Services</b>								
410362 Jury Services	Budget: _____	2,300		_____		2,400		2,400
	Actual: _____		517	_____		517		
<b>410365 Indigent Defense</b>								
410365 Indigent Defense	Budget: _____	0		_____				0
	Actual: _____			_____				
Subtotal:	Budget: _____	53,631		_____	27,236	31,610		58,846
	Actual: _____		50,024	_____	23,467	26,556		
<b>410400 Administrative Services</b>								
<b>410400 Administrative Services</b>								
410400 Administrative Services	Budget: <u>1.30</u>	151,518		<u>1.25</u>	134,654	5,860		140,514
	Actual: _____		141,596	_____	137,656	3,940		
Subtotal:	Budget: _____	151,518		_____	134,654	5,860		140,514
	Actual: _____		141,596	_____	137,656	3,940		
<b>410500 Financial Services</b>								
<b>410500 Financial Services</b>								
410500 Financial Services	Budget: <u>3.17</u>	204,404		<u>2.85</u>	175,644	6,745		182,389
	Actual: _____		186,272	_____	183,161	3,110		
Subtotal:	Budget: _____	204,404		_____	175,644	6,745		182,389
	Actual: _____		186,272	_____	183,161	3,110		
<b>411000 Planning and Research Services</b>								
<b>411000 Planning and Research</b>								
411000 Planning and Research	Budget: _____	0		_____				0
	Actual: _____			_____				
Subtotal:	Budget: _____	0		_____				0
	Actual: _____			_____				
<b>411100 Legal Services</b>								
<b>411100 Legal Services</b>								
411100 Legal Services	Budget: _____	51,150		_____		51,900		51,900
	Actual: _____		49,396	_____		49,396		
Subtotal:	Budget: _____	51,150		_____		51,900		51,900
	Actual: _____		49,396	_____		49,396		
<b>411200 Facilities (Shared Costs)</b>								
<b>411200 Facilities (Shared Costs)</b>								
411200 Facilities (Shared Costs)	Budget: <u>0</u>	196,504		<u>.21</u>	4,258	198,668	17,000	219,926
	Actual: _____		179,651	_____	99	179,551		
<b>411220 Employee Advancement</b>								
411220 Employee Advancement	Budget: _____	0		_____				0
	Actual: _____			_____				
Subtotal:	Budget: _____	196,504		_____	4,258	198,668	17,000	219,926
	Actual: _____		179,651	_____	99	179,551		
<b>411800 Other General Government Services</b>								

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

1000 General All-Purpose Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
411850 Special Improvement	Budget: _____	0	_____	_____				0
Actual:								
Subtotal:	Budget: _____	0	_____	_____				0
Actual:								
Group:	Budget: _____	680,458	_____	_____	362,858	298,283	17,000	678,141
Actual:			631,068		366,536	264,529		
420000 PUBLIC SAFETY								
420100 Law Enforcement Services								
420140 Crime Control and	Budget: <u>11.75</u>	1,049,721	_____	<u>13.75</u>	957,988	190,000	35,000	1,182,988
Actual:			978,096		768,178	190,281	19,637	
420144 Juvenile Programs	Budget: _____	0	_____	_____				0
Actual:								
420146 Police Municipal Services	Budget: _____	0	_____	_____				0
Actual:								
420150 MT Highway Traffic Safety	Budget: _____	0	_____	_____				0
Actual:								
420180 Other Law Enforcement	Budget: _____	0	_____	_____				0
Actual:								
Subtotal:	Budget: _____	1,049,721	_____	_____	957,988	190,000	35,000	1,182,988
Actual:			978,096		768,178	190,281	19,637	
420200 Detention and Correction Services								
420230 Care and Custody of	Budget: _____	1,000	_____	_____		1,000		1,000
Actual:			63			63		
420240 Other Institutional Services	Budget: _____	0	_____	_____				0
Actual:								
Subtotal:	Budget: _____	1,000	_____	_____		1,000		1,000
Actual:			63			63		
420400 Fire Protection and Control								
420400 Fire Protection and Control	Budget: <u>1.0</u>	159,027	_____	<u>1.0</u>	120,415	93,585	10,000	224,000
Actual:			125,863		73,345	46,990	5,528	
420410 Administration	Budget: _____	0	_____	_____				0
Actual:								
420460 Fire Suppression	Budget: _____	0	_____	_____				0
Actual:								
Subtotal:	Budget: _____	159,027	_____	_____	120,415	93,585	10,000	224,000
Actual:			125,863		73,345	46,990	5,528	
420500 Protective Inspections								
420500 Protective Inspections	Budget: <u>0</u>	0	_____	<u>.05</u>	3,334			3,334
Actual:			5,303		5,303			
420540 Land Use Inspection/Zoning	Budget: <u>1.45</u>	86,306	_____	<u>1.75</u>	83,617	10,800		94,417
Actual:			52,703		21,242	31,461		
420545 Zoning Update	Budget: _____	8,758	_____	_____		5,574		5,574
Actual:			5,275			5,275		
Subtotal:	Budget: _____	95,064	_____	_____	86,951	16,374		103,325
Actual:			63,281		26,545	36,736		
420700 Other Emergency Services								

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

1000 General All-Purpose Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
420730 Emergency Medical Services			0					0
420750 Central Emergency Dispatch			0					0
Subtotal:			0					0
Group:		1,304,812			1,165,354	300,959	45,000	1,511,313
			1,167,303		868,069	274,070	25,165	
430000 PUBLIC WORKS								
430200 Road And Street Services								
430230 Road and Street Construction			0					0
430240 Road and Street Maintenance	3.22	262,391		3.17	176,206	35,044	110,500	321,750
			217,444		179,216	28,785	9,443	
430246 Storm Drainage			0					0
430263 Street Lighting		7,310				7,100		7,100
			6,921			6,921		
430266 Parking Facilities			0					0
Subtotal:		269,701			176,206	42,144	110,500	328,850
			224,365		179,216	35,706	9,443	
430500 Water Utilities								
430540 Purification and Treatment			0					0
Subtotal:			0					0
Group:		269,701			176,206	42,144	110,500	328,850
			224,365		179,216	35,706	9,443	
440000 PUBLIC HEALTH								
440600 Animal Control Services								
440600 Animal Control Services			0					0
Subtotal:			0					0
Group:			0					0
450000 SOCIAL AND ECONOMIC SERVICES								
450300 Aging Services								
450310 Senior Citizens Center		1,200				1,200		1,200
450315 Spay/Neuter Task Force		1,000						0
Subtotal:		2,200				1,200		1,200

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

1000 General All-Purpose Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
-----	-----	-----	-----	-----	-----	-----	-----	-----
Group:	Budget: _____	2,200		_____		1,200		1,200
	Actual: _____							
460000 CULTURE AND RECREATION								
460100 Library								
460100 Library	Budget: _____	0		_____				0
	Actual: _____							
Subtotal:	Budget: _____	0		_____				0
	Actual: _____							
460400 Park and Recreation Services								
460430 Parks	Budget: <u>3.61</u>	185,874		<u>3.82</u>	154,163	29,599	4,000	187,762
	Actual: _____		176,912		147,919	28,992		
460434 Hanging Basket Maintenance	Budget: _____	0		_____				0
	Actual: _____							
460447 Golf Course - Pro Shop	Budget: _____	0		_____				0
	Actual: _____							
460450 Golf Course Restaurant	Budget: _____	0		_____				0
	Actual: _____							
Subtotal:	Budget: _____	185,874		_____	154,163	29,599	4,000	187,762
	Actual: _____		176,912		147,919	28,992		
Group:	Budget: _____	185,874		_____	154,163	29,599	4,000	187,762
	Actual: _____		176,912		147,919	28,992		
470000 Housing and Community Development								
470300 Economic Development								
470310 Polson Redevelopment Agency	Budget: _____	0		_____				0
	Actual: _____							
470340 Economic Development/LCCDC	Budget: _____	0		_____				0
	Actual: _____							
Subtotal:	Budget: _____	0		_____				0
	Actual: _____							
Group:	Budget: _____	0		_____				0
	Actual: _____							
510000 MISCELLANEOUS								
510300 Other Unallocated Costs								
510310 Reserve-Protested Property	Budget: _____	0		_____				0
	Actual: _____							
510320 Salary Reserve-Compensated	Budget: _____	11,702		_____	38,428			38,428
	Actual: _____							
Subtotal:	Budget: _____	11,702		_____	38,428			38,428
	Actual: _____							
510400 Depreciation Costs								
510400 Depreciation Costs	Budget: _____	0		_____				0
	Actual: _____							
Subtotal:	Budget: _____	0		_____				0
	Actual: _____							
Group:	Budget: _____	11,702		_____	38,428			38,428
	Actual: _____							

1000 General All-Purpose Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
<b>520000 Other Financing Uses</b>								
<b>521000 Interfund Operating Transfers Out</b>								
521008 Transfer to 3542 SID#42 S&I	Budget: _____		0	_____				0
	Actual: _____							
521035 Transfer to Govt/Stdy/2350	Budget: _____		0	_____				0
	Actual: _____							
521036 Transfer to Library	Budget: _____		0	_____				0
	Actual: _____							
521037 Transfer to Weed Cleanup	Budget: _____		0	_____				0
	Actual: _____							
Subtotal:	Budget: _____		0	_____				0
	Actual: _____							
<b>522000</b>								
522010 Parks Interfund Transfers	Budget: _____		0	_____		2,500		2,500
	Actual: _____							
522020 Planning Interfund Transfer	Budget: _____		0	_____				0
	Actual: _____							
522040 Streets Interfund Transfers	Budget: _____		0	_____				0
	Actual: _____							
522050 Fire Interfund Transfers Out	Budget: _____		0	_____				0
	Actual: _____							
Subtotal:	Budget: _____		0	_____		2,500		2,500
	Actual: _____							
Group:	Budget: _____		0	_____		2,500		2,500
	Actual: _____							
Fund:	Budget: _____	2,454,747		_____	1,897,009	674,685	176,500	2,748,194
	Actual: _____		2,199,648		1,561,743	603,297	34,608	
Grand Total:	Budget: <u>26.05</u>	2,454,747		<u>28.35</u>	1,897,009	674,685	176,500	2,748,194
	Actual: _____		2,199,648		1,561,743	603,297	34,608	

B. Special Revenue Funds

2000

Revenue by Source

Expenditures Summary by  
Function, Activity and Object



CITY OF POLSON  
Summary of Appropriations by Fund and Object  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2001 Fire Impact Fees				58,000		58,000
2020 Police Municipal Services Levy	1.0	120,354	54,000	45,000		219,354
2210 Parks/Salish Point			3,000	15,000		18,000
2211 Skate Park Fund			85	2,000		2,085
2213 Dog Park/Travis Dolphin			840			840
2214 Rotary Donation			168			168
2215 Hanging Basket Maintenance	.19	3,856				3,856
2216 Parkland Subdivision Fee (formerly 7060)			8,520	30,000		38,520
2218 Carol Sampson Sherick Trail Memorial Fund			826			826
2219 Parks Donations			283	180,000		180,283
2221 Eagle Scout Project Fund					13	13
2222 Park Donations - Restricted				7,270		7,270
2310 Tax Increment District			3,752	126,000		209,572
2350 Local Government Study Commission			11,315			11,315
2372 Permissive Medical Mills					100,743	100,743
2386 Street Permits Revenue			1,100			1,100
2390 Drug Forfeiture Fund			7,500	10,000		47,500
2394 Building Code Enforcement	1.0	64,864	6,565	5,000		76,929
2395 Tree Fund			3,500			3,500
2398 Credit Card Fees			1,000			1,000
2401 Light Maintenance District #19			17,000			17,000
2402 Light Maintenance District #20			12,000			12,000
2500 Weed Cleanup Maintenance Fund			1,500			1,500
2703 Fire Memb. Donation Fund			1,489			1,489
2710 Kids Safety/POLICE/FIRE			500			500
2720 Police Donations			5,000			5,000
2730 K-9 Donation Fund			1,000			1,000
2810 Police Training Fund			18,000			18,000
2820 Gas Apportionment Tax Fund			94,000			107,800
2932 Parks ARRA Recycle Grant			368			368
2943 RCDI/Growth Policy			7,813			7,813
2953 NW Drug Task Force	.75	60,000				107,870
<b>Total:</b>	<b>2.94</b>	<b>249,074</b>	<b>261,124</b>	<b>478,270</b>	<b>100,756</b>	<b>1,281,014</b>

CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

2020 Police Municipal Services Levy

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	610	0
Group:	610	0
330000 Intergovernmental Revenues		
336020 On-behalf MPORS payments SOM		12,652
Group:		12,652
370000 Investment and Royalty Earnings		
371010 Interest-Operating		80
Group:		80
Fund:	610	12,732

2020 Police Municipal Services Levy

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
<b>420000 PUBLIC SAFETY</b>								
420100 Law Enforcement Services								
420140 Crime Control and	Budget: _____	226,287		_____	120,354	54,000	45,000	219,354
	Actual: _____		195,594	_____	119,811	39,478	36,304	
420146 Police Municipal Services	Budget: _____	0		_____				0
	Actual: _____			_____				
Subtotal:	Budget: _____	226,287		_____	120,354	54,000	45,000	219,354
	Actual: _____		195,594	_____	119,811	39,478	36,304	
420200 Detention and Correction Services								
420230 Care and Custody of	Budget: _____	0		_____				0
	Actual: _____			_____				
Subtotal:	Budget: _____	0		_____				0
	Actual: _____			_____				
Group:	Budget: _____	226,287		_____	120,354	54,000	45,000	219,354
	Actual: _____		195,594	_____	119,811	39,478	36,304	
520000 Other Financing Uses								
522000								
522030 Police Interfund Transfers	Budget: _____	0		_____				0
	Actual: _____			_____				
Subtotal:	Budget: _____	0		_____				0
	Actual: _____			_____				
Group:	Budget: _____	0		_____				0
	Actual: _____			_____				
Fund:	Budget: _____	226,287		_____	120,354	54,000	45,000	219,354
	Actual: _____		195,594	_____	119,811	39,478	36,304	

CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

2372 Permissive Medical Mills

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	228	0
Group:	228	0
Fund:	228	0

2372 Permissive Medical Mills

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
-----								
520000 Other Financing Uses								
521000 Interfund Operating Transfers Out								
521007 Transfer to General #1000		Budget: _____	93,053	_____		100,743		100,743
		Actual: _____		91,146		91,146		
Subtotal:		Budget: _____	93,053	_____		100,743		100,743
		Actual: _____		91,146		91,146		
Group:		Budget: _____	93,053	_____		100,743		100,743
		Actual: _____		91,146		91,146		
Fund:		Budget: _____	93,053	_____		100,743		100,743
		Actual: _____		91,146		91,146		

CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

2401 Light Maintenance District #19

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	14,218	14,100
363040 P & I Special Assessments	80	80
Group:	14,298	14,180
370000 Investment and Royalty Earnings		
371010 Interest-Operating		70
Group:		70
Fund:	14,298	14,250

2401 Light Maintenance District #19

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
430000 PUBLIC WORKS								
430200 Road And Street Services								
430263 Street Lighting		17,000				17,000		17,000
			16,213			16,213		
Subtotal:		17,000				17,000		17,000
			16,213			16,213		
Group:		17,000				17,000		17,000
			16,213			16,213		
Fund:		17,000				17,000		17,000
			16,213			16,213		

CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

2402 Light Maintenance District #20

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	11,786	12,000
363040 P & I Special Assessments	20	20
Group:	11,806	12,020
370000 Investment and Royalty Earnings		
371010 Interest-Operating		20
Group:		20
Fund:	11,806	12,040



2402 Light Maintenance District #20

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
430000 PUBLIC WORKS								
430200 Road And Street Services								
430263 Street Lighting		Budget: 13,000				12,000		12,000
		Actual:	11,535			11,535		
Subtotal:		Budget: 13,000				12,000		12,000
		Actual:	11,535			11,535		
Group:		Budget: 13,000				12,000		12,000
		Actual:	11,535			11,535		
Fund:		Budget: 13,000				12,000		12,000
		Actual:	11,535			11,535		

CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

2500 Weed Cleanup Maintenance Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	3,550	0
363040 P & I Special Assessments	77	0
Group:	3,627	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		70
Group:		70
Funds:	3,627	70

2500 Weed Cleanup Maintenance Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Services	Operating & Maintenance	Capital Outlay	
-----								
430000 PUBLIC WORKS								
430100 Public Works Administration								
430100 Public Works Administration	Budget: _____	0	_____					0
	Actual: _____							
Subtotal:	Budget: _____	0	_____					0
	Actual: _____							
431100 Weed Control								
431100 Weed Control	Budget: _____	2,000	_____			1,500		1,500
	Actual: _____		1,447			1,447		
Subtotal:	Budget: _____	2,000	_____			1,500		1,500
	Actual: _____		1,447			1,447		
Group:	Budget: _____	2,000	_____			1,500		1,500
	Actual: _____		1,447			1,447		
Fund:	Budget: _____	2,000	_____			1,500		1,500
	Actual: _____		1,447			1,447		

2001 Fire Impact Fees

Account	Previous Year Actual	Final Budget
34000 Charges for Services		
341070 Planning Enterprise Funds	41,608	30,000
Group:	41,608	30,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		
Group:		
Fund:	41,608	30,050

2001 Fire Impact Fees

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
420000 PUBLIC SAFETY								
420400 Fire Protection and Control								
420400 Fire Protection and Control		Budget: _____	0	_____			58,000	58,000
		Actual: _____						
Subtotal:		Budget: _____	0	_____			58,000	58,000
		Actual: _____						
Group:		Budget: _____	0	_____			58,000	58,000
		Actual: _____						
Fund:		Budget: _____	0	_____			58,000	58,000
		Actual: _____						

CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

2002 Parks Impact Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
340000 Charges for Services		
341070 Planning Enterprise Funds	2,764	2,500
Group:	2,764	2,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating		50
Group:		50
Fund:	2,764	2,550

2002 Parks Impact Fees

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
460000 CULTURE AND RECREATION								
460400 Park and Recreation Services								
460430 Parks		Budget: _____ 10,000		_____				0
		Actual: _____	10,000	_____		4,300	5,700	
Subtotal:		Budget: _____ 10,000		_____				0
		Actual: _____	10,000	_____		4,300	5,700	
Group:		Budget: _____ 10,000		_____				0
		Actual: _____	10,000	_____		4,300	5,700	
Fund:		Budget: _____ 10,000		_____				0
		Actual: _____	10,000	_____		4,300	5,700	

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09:29:47

CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

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2210 Parks/Salish Point

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenues		
365000 Donations Operating	4,425	4,500
365020 State Reimb Kerr Dam Rd	503	0
Group:	4,928	4,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating		100
Group:		100
Fund:	4,928	4,600



CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2210 Parks/Salish Point

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
-----								
450000 PUBLIC WORKS								
430200 Road And Street Services								
430246 Storm Drainage		Budget: _____	0	_____				0
		Actual: _____						
Subtotal:		Budget: _____	0	_____				0
		Actual: _____						
Group:		Budget: _____	0	_____				0
		Actual: _____						
460000 CULTURE AND RECREATION								
460400 Park and Recreation Services								
460430 Parks		Budget: _____	0	_____		3,000	15,000	18,000
		Actual: _____	4,555			4,555		
Subtotal:		Budget: _____	0	_____		3,000	15,000	18,000
		Actual: _____	4,555			4,555		
Group:		Budget: _____	0	_____		3,000	15,000	18,000
		Actual: _____	4,555			4,555		
Fund:		Budget: _____	0	_____		3,000	15,000	18,000
		Actual: _____	4,555			4,555		

CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

2211 Skate Park Fund

Account	Previous Year Actual	Final Budget
360000 Miscellaneous Revenues		
365000 Donations Operating		3,000
Group:		3,000
Fund:		3,000

CITY OF FOLSOM  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2211 Skate Park Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
<b>460000 CULTURE AND RECREATION</b>								
460400 Park and Recreation Services								
460430 Parks		Budget: 167				85	2,000	2,085
		Actual:	84			84		
Subtotal:		Budget: 167				85	2,000	2,085
		Actual:	84			84		
Group:		Budget: 167				85	2,000	2,085
		Actual:	84			84		
Fund:		Budget: 167				85	2,000	2,085
		Actual:	84			84		

10/30/15  
09:29:47

CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

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2213 Dog Park/Travis Dolphin

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenues		
365010 Sidewalk Fund Donation P/L	508	0
Group:	508	0
Fund:	508	0

2213 Dog Park/Travis Dolphin

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-900)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
-----								
460000 CULTURE AND RECREATION								
460400 Park and Recreation Services								
460430 Parks		Budget: 1,062				840		840
		Actual:	734			734		
Subtotal:		Budget: 1,062				840		840
		Actual:	734			734		
Group:		Budget: 1,062				840		840
		Actual:	734			734		
Fund:		Budget: 1,062				840		840
		Actual:	734			734		

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2214 Rotary Donation

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
-----								
460000 CULTURE AND RECREATION								
460400 Park and Recreation Services								
460430 Parks			166			168		168
Subtotal:			166			168		168
Group:			166			168		168
Fund:			166			168		168

215 Hanging Basket Maintenance

Account	Previous Year Actual	Final Budget
----- 360000 Miscellaneous Revenues		
365010 Sidewalk Fund Donation PII	2,769	3,856
Group:	2,769	3,856
Fund:	2,769	3,856

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2215 Hanging Basket Maintenance

Account	Previous		Authorized	(100)		(200-800)		Final
	FTE	Budget		Personal	Operating &	Capital	Outlay	
			FTE	Services	Maintenance		Budget	
460000 CULTURE AND RECREATION								
460400 Park and Recreation Services								
460434 Hanging Basket Maintenance	Budget:	3,082		3,856			3,856	
	Actual:		2,769	2,769				
Subtotal:	Budget:	3,082		3,856			3,856	
	Actual:		2,769	2,769				
Group:	Budget:	3,082		3,856			3,856	
	Actual:		2,769	2,769				
Fund:	Budget:	3,082		3,856			3,856	
	Actual:		2,769	2,769				



2216 Parkland Subdivision Fee (formerly 7060)

Account	Previous Year		Final	
	Actual	Budget	Actual	Budget
----- 34000 Charges for Services				
34080 Park Subdivision Charges	1,032	1,500	1,032	1,500
Group:	1,032	1,500	1,032	1,500
Fund:	1,032	1,500	1,032	1,500

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2216 Parkland Subdivision Fee (formerly 7066)

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-200)	(300)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
<b>460000 CULTURE AND RECREATION</b>								
460400 Park and Recreation Services								
460430 Parks	Budget: _____	38,520		_____		8,520	30,000	38,520
	Actual: _____		69,825			2,263	67,562	
Subtotal:	Budget: _____	38,520		_____		8,520	30,000	38,520
	Actual: _____		69,825			2,263	67,562	
Group:	Budget: _____	38,520		_____		8,520	30,000	38,520
	Actual: _____		69,825			2,263	67,562	
<b>520000 Other Financing Uses</b>								
521000 Interfund Operating Transfers Out								
521016 Transfer to 2210 FWP Match	Budget: _____	0		_____				0
	Actual: _____							
Subtotal:	Budget: _____	0		_____				0
	Actual: _____							
<b>522000</b>								
522010 Parks Interfund Transfers								
	Budget: _____	0		_____				0
	Actual: _____							
Subtotal:	Budget: _____	0		_____				0
	Actual: _____							
Group:	Budget: _____	0		_____				0
	Actual: _____							
Fund:	Budget: _____	38,520		_____		8,520	30,000	38,520
	Actual: _____		69,825			2,263	67,562	

2218 Carol Sampson Sherick Trail Memorial Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
460000 CULTURE AND RECREATION								
460400 Park and Recreation Services								
460400 Park and Recreation Services	Budget: _____		0	_____				0
	Actual:							
460430 Parks	Budget: _____	822		_____		826		826
	Actual:							
Subtotal:	Budget: _____	822		_____		826		826
	Actual:							
Group:	Budget: _____	822		_____		826		826
	Actual:							
Fund:	Budget: _____	822		_____		826		826
	Actual:							

CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
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2219 Parks Donations

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate	500	180,000
Group:	500	180,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		50
Group:		50
Fund:	500	180,050

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2219 Parks Donations

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
-----	-----	-----	-----	-----	-----	-----	-----	-----
460000 CULTURE AND RECREATION								
460400 Park and Recreation Services								
460430 Parks		12,000				283	180,000	180,283
			17,508			10,352	7,157	
Subtotal:		12,000				283	180,000	180,283
			17,508			10,352	7,157	
Group:		12,000				283	180,000	180,283
			17,508			10,352	7,157	
Fund:		12,000				283	180,000	180,283
			17,508			10,352	7,157	

2221 Eagle Scout Project Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
460000 CULTURE AND RECREATION								
460400 Park and Recreation Services								
460430 Parks		Budget: 2,010				13		13
		Actual:						
Subtotal:		Budget: 2,010				13		13
		Actual:						
Group:		Budget: 2,010				13		13
		Actual:						
Fund:		Budget: 2,010				13		13
		Actual:						

CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

2222 Park Donations - Restricted

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate	36,488	0
Group:	36,488	0
Fund:	36,488	0

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2222 Park Donations - Restricted

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
<b>460000 CULTURE AND RECREATION</b>								
460400 Park and Recreation Services								
460430 Parks		Budget: 18,605					7,270	7,270
		Actual:	35,125			6,000	29,124	
Subtotal:		Budget: 18,605					7,270	7,270
		Actual:	35,125			6,000	29,124	
Group:		Budget: 18,605					7,270	7,270
		Actual:	35,125			6,000	29,124	
<b>520000 Other Financing Uses</b>								
521000 Interfund Operating Transfers Out								
521030 Transfer to General		Budget: 0						0
		Actual:						
Subtotal:		Budget: 0						0
		Actual:						
Group:		Budget: 0						0
		Actual:						
Fund:		Budget: 18,605					7,270	7,270
		Actual:	35,125			6,000	29,124	



CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

2310 Tax Increment District

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	1,134	1,200
Group:	1,134	1,200
330000 Intergovernmental Revenues		
335230 HB124 Entitlement Share Payments	13,081	13,081
Group:	13,081	13,081
370000 Investment and Royalty Earnings		
371010 Interest-Operating		700
Group:		700
Fund:	14,215	14,981

2310 Tax Increment District

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
470000 Housing and Community Development								
470100 Community Public Facility								
470110 Administration	Budget: _____	1,000		_____		3,752		3,752
	Actual: _____		561			561		
470120 Construction	Budget: _____	0		_____				0
	Actual: _____							
Subtotal:	Budget: _____	1,000		_____		3,752		3,752
	Actual: _____		561			561		
470200 Housing Rehab								
470210 Administration	Budget: _____	205,819		_____		79,820	126,000	205,820
	Actual: _____		80,199			79,818	381	
Subtotal:	Budget: _____	205,819		_____		79,820	126,000	205,820
	Actual: _____		80,199			79,818	381	
Group:	Budget: _____	206,819		_____		83,572	126,000	209,572
	Actual: _____		80,760			80,379	381	
520000 Other Financing Uses								
521000 Interfund Operating Transfers Out								
521000 Interfund Operating	Budget: _____	0		_____				0
	Actual: _____							
Subtotal:	Budget: _____	0		_____				0
	Actual: _____							
Group:	Budget: _____	0		_____				0
	Actual: _____							
Fund:	Budget: _____	206,819		_____		83,572	126,000	209,572
	Actual: _____		80,760			80,379	381	

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CITY OF POLSON  
Fund Summary of Revenues by Source  
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2350 Local Government Study Commission

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	16	0
Group:	16	0
Fund:	16	0

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2350 Local Government Study Commission

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
410000 GENERAL GOVERNMENT								
411800 Other General Government Services								
411870 Local Government Review		Budget: 14,500					11,315	11,315
		Actual:	3,157				3,157	
Subtotal:		Budget: 14,500					11,315	11,315
		Actual:	3,157				3,157	
Group:		Budget: 14,500					11,315	11,315
		Actual:	3,157				3,157	
Fund:		Budget: 14,500					11,315	11,315
		Actual:	3,157				3,157	

CITY OF POLSON  
Fund Summary of Revenues by Source  
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For Funds 2000 - 2999

2386 Street Permits Revenue

Account	Previous Year Actual	Final Budget
-----	-----	-----
320000 Licenses and Permits		
323020 Street Cut Permits	2,493	2,500
Group:	2,493	2,500
Fund:	2,493	2,500

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2386 Street Permits Revenue

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
-----								
430000 PUBLIC WORKS								
430200 Road And Street Services								
430240 Road and Street Maintenance		Budget: _____	1,100	_____		1,100		1,100
		Actual: _____						
Subtotal:		Budget: _____	1,100	_____		1,100		1,100
		Actual: _____						
Group:		Budget: _____	1,100	_____		1,100		1,100
		Actual: _____						
460000 CULTURE AND RECREATION								
460400 Park and Recreation Services								
460430 Parks		Budget: _____	0	_____				0
		Actual: _____						
Subtotal:		Budget: _____	0	_____				0
		Actual: _____						
Group:		Budget: _____	0	_____				0
		Actual: _____						
Fund:		Budget: _____	1,100	_____		1,100		1,100
		Actual: _____						

CITY OF POLSON  
Fund Summary of Revenues by Source  
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2390 Drug Forfeiture Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
350000 Fines and Forfeitures		
351010 Surcharge Ord.#621	32,820	15,000
Group:	32,820	15,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		15
Group:		15
380000 Other Financing Sources		
384040 DTF Income - Other Agencies	23,440	30,000
Group:	23,440	30,000
Fund:	56,260	45,015

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2390 Drug Forfeiture Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
420000 PUBLIC SAFETY								
420100 Law Enforcement Services								
420140 Crime Control and								
	Budget:	32,300				37,500	10,000	47,500
	Actual:		45,749			30,749	15,000	
Subtotal:	Budget:	32,300				37,500	10,000	47,500
	Actual:		45,749			30,749	15,000	
Group:	Budget:	32,300				37,500	10,000	47,500
	Actual:		45,749			30,749	15,000	
Fund:	Budget:	32,300				37,500	10,000	47,500
	Actual:		45,749			30,749	15,000	



CITY OF POLSON  
Fund Summary of Revenues by Source  
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2394 Building Code Enforcement

Account	Previous Year Actual	Final Budget
-----	-----	-----
320000 Licenses and Permits		
323010 Building Permits	61,084	50,000
323011 Plan Review Fees	26,515	23,000
323012 Mechanical Permit Comm & Res	5,239	4,500
323021 Plumbing Permit Comm & Res	6,469	5,500
323022 Electrical Permit Res. Only	3,460	2,500
Group:	102,766	85,500
Fund:	102,766	85,500

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2394 Building Code Enforcement

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
410000 GENERAL GOVERNMENT								
411000 Planning and Research Services								
411000 Planning and Research			0					0
Subtotal:			0					0
Group:			0					0
420000 PUBLIC SAFETY								
420500 Protective Inspections								
420500 Protective Inspections		84,616			64,864	7,065	5,000	76,929
			61,385		55,768	5,617		
420540 Land Use Inspection/Zoning		0						0
420545 Zoning Update		0						0
Subtotal:		84,616			64,864	7,065	5,000	76,929
			61,385		55,768	5,617		
Group:		84,616			64,864	7,065	5,000	76,929
			61,385		55,768	5,617		
510000 MISCELLANEOUS								
510300 Other Unallocated Costs								
510320 Salary Reserve-Compensated		0						0
Subtotal:		0						0
Group:		0						0
Fund:		84,616			64,864	7,065	5,000	76,929
			61,385		55,768	5,617		

CITY OF POLSON  
Fund Summary of Revenues by Source  
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2395 Tree Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
370000 Investment and Royalty Earnings		
371010 Interest-Operating		20
Group:		20
380000 Other Financing Sources		
383010 Transfer from Other Fund		4,295
383017 Transfer from General		2,500
Group:		6,795
Fund:		6,815

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2395 Tree Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
-----								
420000 PUBLIC SAFETY								
420100 Law Enforcement Services								
420140 Crime Control and			0					0
Subtotal:			0					0
Group:			0					0
480000 Conservation of Natural Resources								
480100 Soil Conservation								
480150 Tree Conservation		850				3,500		3,500
			1,579			1,579		
480175 Tree Fund Memorials		0						0
Subtotal:		850				3,500		3,500
			1,579			1,579		
480400								
480400		0						0
Subtotal:		0						0
Group:		850				3,500		3,500
			1,579			1,579		
Fund:		850				3,500		3,500
			1,579			1,579		

2398 Credit Card Fees

Account	Previous Year Actual	Fiscal Budget
----- 340000 Charges for Services		
341090 Credit Card Convenience Fees	754	1,000
Group:	754	1,000
Fund:	754	1,000

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2398 Credit Card Fees

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
<b>410000 GENERAL GOVERNMENT</b>								
411200 Facilities (Shared Costs)								
411200 Facilities (Shared Costs)		Budget: _____	0	_____			1,000	1,000
		Actual: _____		749			749	
Subtotal:		Budget: _____	0	_____			1,000	1,000
		Actual: _____		749			749	
Group:		Budget: _____	0	_____			1,000	1,000
		Actual: _____		749			749	
<b>460000 CULTURE AND RECREATION</b>								
460400 Park and Recreation Services								
460445 Boettcher Lifeguard		Budget: _____	0	_____				0
		Actual: _____						
Subtotal:		Budget: _____	0	_____				0
		Actual: _____						
Group:		Budget: _____	0	_____				0
		Actual: _____						
<b>520000 Other Financing Uses</b>								
521000 Interfund Operating Transfers Out								
521017 Transfer to #2213 Dog Park		Budget: _____	0	_____				0
		Actual: _____						
Subtotal:		Budget: _____	0	_____				0
		Actual: _____						
Group:		Budget: _____	0	_____				0
		Actual: _____						
Fund:		Budget: _____	0	_____			1,000	1,000
		Actual: _____		749			749	

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2510 Sidewalk Loan Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
370000 Investment and Royalty Earnings		
371010 Interest-Operating		250
Group:		250
Fund:		250

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2510 Sidewalk Loan Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
-----								
430000 PUBLIC WORKS								
430200 Road And Street Services								
430234 Curb and Gutter			Budget: _____ Actual: _____	0	_____			0
430262 Sidewalks			Budget: _____ Actual: _____	0	_____			0
Subtotal:			Budget: _____ Actual: _____	0	_____			0
Group:			Budget: _____ Actual: _____	0	_____			0
520000 Other Financing Uses								
521000 Interfund Operating Transfers Out								
521021 Transfer to SID#39			Budget: _____ Actual: _____	0	_____			0
521022 Transfer to Fund 2510			Budget: _____ Actual: _____	0	_____			0
521043 Transfer to Streetscape			Budget: _____ Actual: _____	0	_____			0
Subtotal:			Budget: _____ Actual: _____	0	_____			0
Group:			Budget: _____ Actual: _____	0	_____			0
Fund:			Budget: _____ Actual: _____	0	_____			0



CITY OF POLSON  
Fund Summary of Revenues by Source  
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2702 Fire Training Center Donations

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate	2,850	2,500
Group:	2,850	2,500
Fund:	2,850	2,500

2702 Fire Training Center Donations

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
-----								
420000 PUBLIC SAFETY								
420400 Fire Protection and Control								
420400 Fire Protection and Control		Budget: _____	128,000	_____				0
		Actual: _____						
Subtotal:		Budget: _____	128,000	_____				0
		Actual: _____						
Group:		Budget: _____	128,000	_____				0
		Actual: _____						
Fund:		Budget: _____	128,000	_____				0
		Actual: _____						

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2703 Fire Memb. Donation Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate	425	0
Group:	425	0
Fund:	425	0

2703 Fire Memb. Donation Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
-----								
420000 PUBLIC SAFETY								
420400 Fire Protection and Control								
420400 Fire Protection and Control		Budget: _____	500	_____		1,489		1,489
		Actual: _____		523		523		
Subtotal:		Budget: _____	500	_____		1,489		1,489
		Actual: _____		523		523		
Group:		Budget: _____	500	_____		1,489		1,489
		Actual: _____		523		523		
Fund:		Budget: _____	500	_____		1,489		1,489
		Actual: _____		523		523		

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2710 Kids Safety/POLICE/FIRE

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenues		
365000 Donations Operating	2,000	500
Group:	2,000	500
Fund:	2,000	500

2710 Kids Safety/POLICE/FIRE

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
-----								
420000 PUBLIC SAFETY								
420100 Law Enforcement Services								
420144 Juvenile Programs		Budget: _____	497	_____		250		250
		Actual: _____		1,949		1,949		
Subtotal:		Budget: _____	497	_____		250		250
		Actual: _____		1,949		1,949		
420400 Fire Protection and Control								
420400 Fire Protection and Control		Budget: _____	0	_____		250		250
		Actual: _____						
Subtotal:		Budget: _____	0	_____		250		250
		Actual: _____						
Group:		Budget: _____	497	_____		500		500
		Actual: _____		1,949		1,949		
Fund:		Budget: _____	497	_____		500		500
		Actual: _____		1,949		1,949		

CITY OF POLSON  
Fund Summary of Revenues by Source  
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2720 Police Donations

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenues		
365010 Sidewalk Fund Donation PIL	2,000	1,000
365020 State Reimb Kerr Dam Rd	3,200	3,000
367010 Police Bike Auction	1,176	400
Group:	6,376	4,400
370000 Investment and Royalty Earnings		
371010 Interest-Operating		10
Group:		10
Fund:	6,376	4,410

CITY OF POLSON  
Expenditure by Activity and Object  
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2720 Police Donations

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
420000 PUBLIC SAFETY								
420100 Law Enforcement Services								
420140 Crime Control and		9,500				5,000		5,000
			4,774			4,774		
Subtotal:		9,500				5,000		5,000
			4,774			4,774		
Group:		9,500				5,000		5,000
			4,774			4,774		
Fund:		9,500				5,000		5,000
			4,774			4,774		



CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

2730 K-9 Donation Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenues		
365000 Donations Operating	3,331	1,000
Group:	3,331	1,000
Fund:	3,331	1,000

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2730 K-9 Donation Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
<hr/>								
420000 PUBLIC SAFETY								
420100 Law Enforcement Services								
420140 Crime Control and		2,000				1,000		1,000
			2,174			2,174		
Subtotal:		2,000				1,000		1,000
			2,174			2,174		
Group:		2,000				1,000		1,000
			2,174			2,174		
Fund:		2,000				1,000		1,000
			2,174			2,174		

CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

2810 Police Training Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 Intergovernmental Revenues		
335050 Insurance Premium Apportionment	15,171	15,000
Group:	15,171	15,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		35
Group:		35
Fund:	15,171	15,035

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2810 Police Training Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
420000 PUBLIC SAFETY								
420100 Law Enforcement Services								
420130 Personnel Training			0					0
420140 Crime Control and						18,000		18,000
			9,618			9,618		
Subtotal:		11,500				18,000		18,000
			9,618			9,618		
Group:		11,500				18,000		18,000
			9,618			9,618		
510000 MISCELLANEOUS								
510500								
510550 Life and Annuity Premiums			0					0
Subtotal:		0						0
Group:		0						0
Fund:		11,500				18,000		18,000
			9,618			9,618		

CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

2820 Gas Apportionment Tax Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 Intergovernmental Revenues		
335040 Gasoline Tax Apportionment	98,805	99,818
Group:	98,805	99,818
370000 Investment and Royalty Earnings		
371010 Interest-Operating		150
Group:		150
Fund:	98,805	99,968

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2820 Gas Apportionment Tax Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
<b>430000 PUBLIC WORKS</b>								
430200 Road And Street Services								
430230 Road and Street Construction			0					0
430240 Road and Street Maintenance		109,000				94,000		94,000
			108,999			101,732	7,267	
Subtotal:		109,000				94,000		94,000
			108,999			101,732	7,267	
Group:		109,000				94,000		94,000
			108,999			101,732	7,267	
<b>460000 CULTURE AND RECREATION</b>								
460200 Fairs								
460240 Fair Operation			0					0
Subtotal:			0					0
Group:			0					0
<b>490000 DEBT SERVICE</b>								
490500 Other Debt Service Payments								
490500 Other Debt Service Payments		8,102				13,800		13,800
			8,102			8,102		
Subtotal:		8,102				13,800		13,800
			8,102			8,102		
Group:		8,102				13,800		13,800
			8,102			8,102		
<b>520000 Other Financing Uses</b>								
522000								
522040 Streets Interfund Transfers			0					0
Subtotal:			0					0
Group:			0					0
Fund:		117,102				107,800		107,800
			117,101			109,834	7,267	

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CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

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2875 Police Federal Grants

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 Intergovernmental Revenues		
334011 US Treasury Bullet Proof Vest Grant		850
Group:		850
Fund:		850

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2875 Police Federal Grants

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
420000 PUBLIC SAFETY								
420100 Law Enforcement Services								
420140 Crime Control and								
		Budget: _____	1,698	_____				0
		Actual: _____						
Subtotal:		Budget: _____	1,698	_____				0
		Actual: _____						
Group:		Budget: _____	1,698	_____				0
		Actual: _____						
Fund:		Budget: _____	1,698	_____				0
		Actual: _____						



CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2932 Parks ARRA Recycle Grant

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
460000 CULTURE AND RECREATION								
460400 Park and Recreation Services								
460430 Parks		Budget: 200				368		368
		Actual:	75			75		
Subtotal:		Budget: 200				368		368
		Actual:	75			75		
Group:		Budget: 200				368		368
		Actual:	75			75		
Fund:		Budget: 200				368		368
		Actual:	75			75		

CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

2943 RCDI/Growth Policy

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 Intergovernmental Revenues		
331010 CDBG Grant Funds		7,150
Group:		7,150
370000 Investment and Royalty Earnings		
371010 Interest-Operating		10
Group:		10
Fund:		7,160

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2943 RCDI/Growth Policy

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
420000 PUBLIC SAFETY								
420500 Protective Inspections								
420540 Land Use Inspection/Zoning			0					0
420545 Zoning Update		25,624				7,813		7,813
			4,987			4,987		
Subtotal:		25,624				7,813		7,813
			4,987			4,987		
Group:		25,624				7,813		7,813
			4,987			4,987		
Fund:		25,624				7,813		7,813
			4,987			4,987		

CITY OF POLSON  
Fund Summary of Revenues by Source  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

2953 NW Drug Task Force

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 Intergovernmental Revenues		
331024 Department of Justice Grant	11,631	12,331
338020 NW Drug Task Force Local Match	48,370	47,669
Group:	60,001	60,000
380000 Other Financing Sources		
383048 Transfer from #1000 General Fund	48,370	47,670
Group:	48,370	47,670
Fund:	108,371	107,670
Grand Total:	534,999	659,852

CITY OF POLSON  
Expenditure by Activity and Object  
For the Year: 2015 - 2016

2953 NW Drug Task Force

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
----- 420000 PUBLIC SAFETY								
420100 Law Enforcement Services								
420140 Crime Control and								
	Budget: _____	108,370		_____	60,000	47,670		107,670
	Actual: _____		108,370	_____	60,000	48,370		
Subtotal:	Budget: _____	108,370		_____	60,000	47,670		107,670
	Actual: _____		108,370	_____	60,000	48,370		
Group:	Budget: _____	108,370		_____	60,000	47,670		107,670
	Actual: _____		108,370	_____	60,000	48,370		
Fund:	Budget: _____	108,370		_____	60,000	47,670		107,670
	Actual: _____		108,370	_____	60,000	48,370		

**SPECIAL REVENUE FUNDS**  
**DEBT OBLIGATIONS SUPPLEMENT SCHEDULE**  
**LOANS, CONTRACTS, NOTES, LEASE PURCHASE, ETC.**  
**Fiscal Year 2015 - 2016**

Fund Name: TAX INCREMENT DISTRICT

Fund No. 2310

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
WalkPath/City Dock/Lighting	58,903	20917	0	79820
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL	20917	0	79820	79820

Fund Name: GAS TAX APPORTIONMENT FUND

Fund No. 2820

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
550 truck with dump box and snow plow	13000	800	0	13800
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL	13000	800	0	13800

Fund Name:

Fund No.

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL	0	0	0	0

C. Debt Service Funds

3000

3500 SPECIAL ASSESSMENT DEBT-Revolving Fund

Account	Previous Year Actual	Final Budget
<b>Revenues</b>		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes		0
314110 2% Lt Veh Tx-Cars & Trucks		0
314120 2% Lt Veh Tx-Motorcycle		0
314140 1/4% Lt Veh Local Options Tax		0
	Group:	0
320000 Licenses and Permits		
321070 Recreational Vehicle Fees		0
	Group:	0
330000 Intergovernmental Revenues		
335030 Motor Vehicle Tax-Ad Valorem		0
335050 Insurance Premium Apportionment		0
335210 Pers/Prop/Reimb/County		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		625
	Group:	625
380000 Other Financing Sources		
381030 SID Bonds		0
383010 Transfer from Other Fund		0
383020 Transfer from Fund 4530		0
383030 Transfer from #3535 SID35 Bonds		0
	Group:	0
Total Revenues		625
<b>Expenditures</b>		
520000 Other Financing Uses		
521038 Transfer to General-Main St Project		
822 Transfer to Other Funds		
	Account:	0
521039 Transfer to General-Mark Jensen Lane Project		
822 Transfer to Other Funds		
	Account:	0
521040 Transfer to General-4th Ave. MDOT Project		
822 Transfer to Other Funds		
	Account:	0
	Group:	0
Total Expenditures		0



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CITY OF POLSON  
Fund Budget Summary  
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3500 SPECIAL ASSESSMENT DEBT-Revolving Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
131000 Due From (Previous Year)	_____	_____
211000 Due To (Previous Year)	_____	_____
131000 Due From (Current Year)	_____	_____
211000 Due To (Current Year)	_____	_____

3542 SID #42 Streetscape Main St. Imp. Project

Account	Previous Year Actual	Final Budget
<b>Revenues</b>		
360000 Miscellaneous Revenues		
363020 Bond Principle & Interest Assessments	74,638	70,000
363030 Sidewalk and Curb Assessments		0
363040 P & I Special Assessments	594	500
Group:	75,232	70,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
Group:		0
380000 Other Financing Sources		
381030 SID Bonds		0
Group:		0
Total Revenues	75,232	70,500
<b>Expenditures</b>		
490000 DEBT SERVICE		
490300 Special Improvement Bonds		
610 Principal	48,599	50,000
620 Interest	22,477	21,000
Account:	71,076	71,000
Group:	71,076	71,000
Total Expenditures	71,076	71,000
131000 Due From (Previous Year)	_____	
211000 Due To (Previous Year)	_____	
131000 Due From (Current Year)	_____	
211000 Due To (Current Year)	_____	

D. Capital Projects Funds

4000

4520 Streetscape/Main St. Imp. Project

Account	Previous Year Actual	Final Budget
Revenues		
310000 TAXES		
312003		0
	Group:	0
330000 Intergovernmental Revenues		
331050 Community Transportation Enhancement Programs		0
	Group:	0
350000 Fines and Forfeitures		
351040 Other		0
	Group:	0
360000 Miscellaneous Revenues		
363020 Bond Principle & Interest Assessments		0
363030 Sidewalk and Curb Assessments		0
363040 P & I Special Assessments		0
365000 Donations Operating	5,000	0
365030 Donation Parkland Subd. Operating		0
365070 Contributions from TIF District #1		0
	Group:	5,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
	Group:	0
380000 Other Financing Sources		
381030 SID Bonds		0
383010 Transfer from Other Fund		0
	Group:	0
Total Revenues	5,000	0
Expenditures		
430000 PUBLIC WORKS		
430230 Road and Street Construction		
823 Transfer to Tree Fund 2395		4,295
939 Infrastructure	382	
	Account:	382
	Group:	382
490000 DEBT SERVICE		
490300 Special Improvement Bonds		
610 Principal		
620 Interest		
	Account:	0

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CITY OF POLSON  
Fund Budget Summary  
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4520 Streetscape/Main St. Imp. Project

Account	Previous Year Actual	Final Budget
-----	-----	-----
	Group:	0
Total Expenditures	382	4,295

4530 TIFD City Dock & Walkpath project

Account	Previous Year Actual	Final Budget
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
Group:		0
380000 Other Financing Sources		
381020 Revenue Bond Proceeds		0
383010 Transfer from Other Fund		0
Group:		0
Total Revenues		0
Expenditures		
470000 Housing and Community Development		
470120 Construction		
900 Capital Outlay \$5,000+	63,967	6,189
Account:	63,967	6,189
Group:	63,967	6,189
520000 Other Financing Uses		
521000 Interfund Operating Transfers Out		
834 Transfer to Fund 2310		0
Account:		0
Group:		0
Total Expenditures	63,967	6,189

E. Enterprise Funds

5000

5210 Water Fund		
Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331010 CDBG Grant Funds		
331056 TSEP Grant West Shore Water Xing		
331991 Stimulus Water Project		
331992 Revenue Bond A		
331993 Revenue Bond B		
334120 Treasure State Endowment Program	512,300	112,700
334121 DNRC Grant	100,000	
334122 CDBG W/S Wtr Plng Grant		
	Group:	612,300 112,700
340000 Charges for Services		
343020 Water Revenues	973,226	980,000
343022 Unmetered/Coin-op Water Sales		400
343024 Sale Materials/Supplies	19,516	15,000
343025 Water Permits	3,700	4,000
343026 Water Installation Charges	1,532	2,500
343027 Miscellaneous Revenue	104	200
343028 Golf Department Water Use		
343029 Water Quality Tap Fee		
343033 Sewer Permits Repl/Depr		
	Group:	998,078 1,002,100
360000 Miscellaneous Revenues		
362031 Insurance Reimbursements		
362045 Cancelled Warrants		
362050 CHS - Redeemed Equity		
362070 Restitution		
365000 Donations Operating		
365051 Water - scrap metal		600
365071 Private Source Grants		2,500
366000 Chlorine Litigation Payment		
366010 Sale of Fixed Assetes		
	Group:	3,100
370000 Investment and Royalty Earnings		
371010 Interest-Operating		4,500
371011 Interest-Replacement/Depreciation		
371012 Interest-Bond Reserve		
371013 Interest-Revenue Bond		
371014 Interest - Surplus Reserve		
	Group:	4,500



5210 Water Fund

Account	Previous Year Actual	Final Budget
-----		
380000 Other Financing Sources		
381020 Revenue Bond Proceeds	432,460	30,540
382030 Gain on Sale of Fixed Assets		
382040 Net Gain on Insurance Recovery		
383000 Infrnd Trnsfr 102240		
Group:	432,460	30,540
Total Revenues	2,042,838	1,152,940

Expenses

Non-Cash Expenses		
510320 Salary Reserve-Compensated Absences		
100 Personal Services		
140 Social Security/Medicare		
141 Unemployment Insurance		
142 Worker's Compensation		
143 PERS		
Account:		
Group:		
Total Non-Cash Expenses		
430500 Water Utilities		
119 Salary Reserve		5,000
200 Supplies	362	5,000
204 Inventoried Supplies		
295 Misc Income purchase offset		
297 Homeland Security		25,000
299 Assets less than \$5000	1,992	5,000
300 Purchased Services	339	5,000
345 Telephone & Data Svcs	1,061	1,300
348 Wireless services	2,368	2,000
354 Engineer Services	188	
375 Education, Travel, Dues	2,939	5,000
400 Building Materials		
540 Irrigation Assessments	115	200
541 Clearview Heights RID		
546 Water Quality Tap Fee		6,000
901 Replacement and Depreciation		25,000
Account:	9,364	84,500
430510 Administration		
358 Payment to General	43,900	69,525
Account:	43,900	69,525

5210 Water Fund

Account	Previous Year Actual	Final Budget
430530 Source of Supply and Pumping		
100 Personal Services	40,688	38,465
120 Overtime	2,121	2,500
125 Compensated Absences	2,107	2,851
130 Employee Benefits		
140 Social Security/Medicare	3,401	3,120
141 Unemployment Insurance	377	226
142 Worker's Compensation	2,687	4,238
143 PERS	3,672	3,418
145 Medical/Life Insurance	4,120	4,878
146 Medical Payback		
200 Supplies	2,180	2,000
299 Assets less than \$5000		5,000
300 Purchased Services	13,114	12,000
303 Wellhead Protection		
341 Electric	43,392	46,000
354 Engineer Services	18,455	15,000
900 Capital Outlay \$5,000+	3,706	393,020
920 Land/Building	2,000	53,000
Account:	142,020	585,716
430540 Purification and Treatment		
100 Personal Services	39,758	38,467
120 Overtime	2,121	2,500
125 Compensated Absences	2,107	2,851
130 Employee Benefits		
140 Social Security/Medicare	3,330	3,118
141 Unemployment Insurance	368	226
142 Worker's Compensation	2,631	4,238
143 PERS	3,595	3,418
145 Medical/Life Insurance	4,504	4,876
146 Medical Payback		
200 Supplies	5,477	10,000
221 Fertilizer/Chemicals/Seed		
300 Purchased Services	2,816	5,000
354 Engineer Services		10,000
900 Capital Outlay \$5,000+		
Account:	66,707	84,694
430550 Transmission and Distribution		
100 Personal Services	54,408	42,726
119 Salary Reserve		
120 Overtime	594	700
125 Compensated Absences	558	751
130 Employee Benefits		
140 Social Security/Medicare	4,178	3,260
141 Unemployment Insurance	466	238
142 Worker's Compensation	1,699	2,620
143 PERS	4,541	3,596
145 Medical/Life Insurance	7,137	6,067
146 Medical Payback		
200 Supplies	46,627	100,000

5210 Water Fund

Account	Previous Year Actual	Final Budget
202 Mains Hwy 93/West Shore		
231 Gas, Oil, Diesel Fuel,	7,476	9,500
299 Assets less than \$5000		5,000
300 Purchased Services	13,000	10,000
308 Water Study/TSEP Grant PER		
309 Map Upgrade/Water		
327 Interim City Attorney -		
341 Electric		
345 Telephone & Data Svcs	2,569	2,700
354 Engineer Services	827	20,000
355 Building Inspector Services		
900 Capital Outlay \$5,000+	27,066	100,000
901 Replacement and Depreciation	2,758	100,000
907 West Shore River X-ing		
908 MDOT HIGHWAY 35 ENGIN/COST		
912 Hillcrest Reservoir		
913 Main St. Water Upgrade		
916 Riverside Adtn. Water		
919 Utility System Upgrades		
921 Downtown Distribution	944,710	20,183
940 Machinery & Equipment		
950 Construction		
Account:	1,118,614	427,341
430560 Geographical Information Systems (GIS)		
100 Personal Services		13,099
120 Overtime		
125 Compensated Absences		1,512
140 Social Security/Medicare		1,103
141 Unemployment Insurance		80
142 Worker's Compensation		1,499
143 PERS		1,208
145 Medical/Life Insurance		1,990
200 Supplies		500
300 Purchased Services		1,200
345 Telephone & Data Svcs		500
375 Education, Travel, Dues		2,000
940 Machinery & Equipment		2,500
Account:		27,191
430570 Customer Accounting and Collection		
100 Personal Services	40,019	58,887
119 Salary Reserve		
120 Overtime	533	
125 Compensated Absences	979	713
130 Employee Benefits		
140 Social Security/Medicare	3,097	4,599
141 Unemployment Insurance	348	327
142 Worker's Compensation	2,221	5,407
143 PERS	3,395	4,930
145 Medical/Life Insurance	8,808	9,067
146 Medical Payback		

5210 Water Fund

Account	Previous Year Actual	Final Budget
200 Supplies	1,878	2,500
299 Assets less than \$5000	1,617	5,000
300 Purchased Services	7,979	10,000
314 Lobbyists/2011 Legislature		
315 Grant Writer P/T Contracted		
327 Interim City Attorney -		
354 Engineer Services	235	
395 Damage Payout	975	2,500
545 Consumer Council Tax		
808 Cash Short (Long)	-35	
900 Capital Outlay \$5,000+	43,845	
Account:	115,894	103,930
Group:	1,496,499	1,382,897

490200 Revenue Bonds

300 Purchased Services		
620 Interest		
630 Paying Agent Fees (Bank		
Account:		
490500 Other Debt Service Payments		
610 Principal	16,000	19,500
612 Principal-Water Construction		1,910
613 Principal-Utility Truck		
620 Interest	1,943	
622 Interest-Water Construction		
623 Interest-Utility Truck		
Account:	17,943	21,410
Group:	17,943	21,410

521000 Interfund Operating Transfers Out

822 Transfer to Other Funds		
835 Trnsfr from 102240		
Account:		
521030 Transfer to General		
300 Purchased Services		
Account:		
521033 Transfer to Water Construction Project		
835 Trnsfr from 102240		
Account:		
Group:		

5210 Water Fund

Account	Previous Year Actual	Final Budget
-----		
Total Expenses	1,514,442	1,404,307
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
<b>Revenues</b>		
330000 Intergovernmental Revenues		
331010 CDBG Grant Funds		
331050 Community Transportation Enhancement Programs		
331055 DNRC Grant Storm Drain Study		
334120 Treasure State Endowment Program		750,000
334121 DNRC Grant		125,000
334123 CDBG Sewer Improvements		
Group:		875,000
340000 Charges for Services		
341014 Police Restitution		
341072 Impact Fee		
343024 Sale Materials/Supplies	1,267	1,000
343025 Water Permits		
343027 Miscellaneous Revenue	330	
343031 Sewer Service Charges	887,029	1,150,000
343032 Sewer Installation Charges		
343033 Sewer Permits Repl/Depr	3,476	6,000
343034 Treatment Facilities Fees/Lift Station Fee	10,000	
343035 Sale of Sewer Materials and Supplies		
Group:	902,102	1,157,000
360000 Miscellaneous Revenues		
360004 Prior Year Overpayments		
361100 Sewer Dept. Land Rental	14,058	18,000
361200 Land Purchase		
362000 Easement on Kerr Dam Road-State of Montana		
362031 Insurance Reimbursements		
362050 CHS - Redeemed Equity		
365000 Donations Operating		
365071 Private Source Grants		2,500
Group:	14,058	20,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating		6,500
371011 Interest-Replacement/Depreciation		
371015 Interest/Replacement and Depreciation Lift		
Group:		6,500
380000 Other Financing Sources		
381020 Revenue Bond Proceeds		1,000,000
381070 Notes/Loans/Intercap		
382030 Gain on Sale of Fixed Assets		
Group:		1,000,000

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
Total Revenues	916,160	3,059,000

Expenses

Non-Cash Expenses

510320 Salary Reserve-Compensated Absences		
100 Personal Services		
140 Social Security/Medicare		
141 Unemployment Insurance		
142 Worker's Compensation		
143 PERS		

Account:

Group:

Total Non-Cash Expenses

430600 Sewer Utilities		
119 Salary Reserve		5,000
200 Supplies	336	
204 Inventoried Supplies		
295 Misc Income purchase offset		500
297 Homeland Security		20,000
299 Assets less than \$5000	1,992	5,000
300 Purchased Services	490	3,000
302 Sewer Study/Engineering		
327 Interim City Attorney -		
345 Telephone & Data Svcs	5,350	4,500
348 Wireless services		2,500
354 Engineer Services	99	
375 Education, Travel, Dues	1,628	5,000
540 Irrigation Assessments	115	
901 Replacement and Depreciation	3,218	5,000
Account:	13,228	50,500
430610 Administration		
358 Payment to General	42,500	59,584
Account:	42,500	59,584
430630 Collection and Transmission		
100 Personal Services	21,941	21,153
120 Overtime	1,611	1,700
125 Compensated Absences	1,835	2,465
130 Employee Benefits		
140 Social Security/Medicare	1,900	1,763
141 Unemployment Insurance	213	130
142 Worker's Compensation	1,535	1,449
143 PERS	2,075	1,953
145 Medical/Life Insurance	3,748	3,293
146 Medical Payback		

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
200 Supplies	8,033	25,000
202 Mains Hwy 93/West Shore		
231 Gas, Oil, Diesel Fuel,	18,957	18,000
299 Assets less than \$5000	271	5,000
300 Purchased Services	33,020	30,000
341 Electric	43,056	50,000
348 Wireless services	2,368	2,000
354 Engineer Services	1,785	20,000
355 Building Inspector Services		
900 Capital Outlay \$5,000+	13,750	100,000
940 Machinery & Equipment		50,000
950 Construction		
Account:	156,098	333,906
430640 Treatment and Disposal		
100 Personal Services	70,364	53,544
120 Overtime	1,611	1,700
125 Compensated Absences	1,835	2,465
130 Employee Benefits		
140 Social Security/Medicare	5,538	4,187
141 Unemployment Insurance	619	308
142 Worker's Compensation	2,805	2,932
143 PERS	6,033	4,632
145 Medical/Life Insurance	10,011	8,068
146 Medical Payback		
200 Supplies	24,724	10,000
299 Assets less than \$5000		5,000
300 Purchased Services	7,555	15,000
302 Sewer Study/Engineering		
341 Electric		
354 Engineer Services	3,718	20,000
375 Education, Travel, Dues		
547 Sewer Quality Tap Fee		
875 Fines & Forfeitures		
900 Capital Outlay \$5,000+		5,000
922 Mechanical Treatment Plant	148,593	1,800,000
933 DNRC Sewer Treatment Study		20,000
940 Machinery & Equipment		
950 Construction		
Account:	283,406	1,952,836
430660 Geographical Information Systems (GIS)		
100 Personal Services		13,100
120 Overtime		
125 Compensated Absences		1,512
140 Social Security/Medicare		1,103
141 Unemployment Insurance		80
142 Worker's Compensation		1,499
143 PERS		1,208
145 Medical/Life Insurance		1,990
200 Supplies		500
300 Purchased Services		1,500



5310 Sewer Fund

Account	Previous Year Actual	Final Budget
345 Telephone & Data Svcs		500
375 Education, Travel, Dues		2,000
940 Machinery & Equipment		2,500
Account:		27,492
430670 Customer Accounting and Collection		
100 Personal Services	50,728	56,592
119 Salary Reserve		
120 Overtime	3,846	
125 Compensated Absences	2,211	4,376
130 Employee Benefits		
140 Social Security/Medicare	4,249	4,609
141 Unemployment Insurance	477	335
142 Worker's Compensation	3,110	4,110
143 PERS	4,641	5,043
145 Medical/Life Insurance	7,712	7,614
146 Medical Payback		
200 Supplies	1,822	2,500
299 Assets less than \$5000	1,617	
300 Purchased Services	7,674	10,000
314 Lobbyists/2011 Legislature		
315 Grant Writer P/T Contracted		
327 Interim City Attorney -		
345 Telephone & Data Svcs		
354 Engineer Services	117	
375 Education, Travel, Dues	1,310	
395 Damage Payout	1,457	5,000
510 Insurance Premiums		
512 tax		
545 Consumer Council Tax		
850 Settlement Payout		
900 Capital Outlay \$5,000+	39,877	30,000
Account:	130,848	130,179
430690 Other Activities		
200 Supplies		
Account:		
Group:	626,080	2,554,497
490500 Other Debt Service Payments		
614 Principal-Sewer Jet		
620 Interest		
624 Interest-Sewer Jet		
Account:		
Group:		

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
521030 Transfer to General		
300 Purchased Services		
	Account:	
	Group:	
Total Expenses	626,080	2,554,497
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

CITY OF POLSON  
Fund Budget Summary  
For the Year: 2015 - 2016

5010 Golf Fund

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
341000 General Government		
344010 Dog Impoundment Fines		
346002 Golf Food Soda	8,565	9,000
346003 Golf Food Snacks	1,293	1,300
346004 Golf Cart Food	2,561	2,600
346005 Golf Cart Liquor	5,836	
346006 Golf Cart Beer	16,840	19,400
346007 Golf Cart Soda	4,659	4,700
346008 Golf League & Tournaments		
346009 Golf Catering Food		
346010 Golf Restaurant Food Service	54,246	55,000
346011 Golf Beer Revenue	39,114	45,000
346012 Golf Wine Revenue	1,712	2,500
346013 Golf Liquor Revenue	12,146	
346014 Golf Promo Adjustment		
346015 Green Fee Punch Card	49,332	49,010
346016 Golf Cart Annual Pass	22,670	21,000
346017 Golf Bag Storage Fees		
346020 Green Fees	375,259	362,000
346021 Golf Season Pass Fees	287,684	303,000
346022 Storage Fees	25,894	24,500
346023 Golf Cart Rental Fees	137,322	134,650
346024 Golf Trail Use Fees	28,058	28,000
346025 Flathead Golf Association Punch Card Revenues	2,540	2,500
346026 Cart Punch Card Fees	9,970	9,000
346027 Driving Range	18,697	19,000
346028 Gasoline Sales	537	600
346029 Miscellaneous Revenue	253	
346030 Driving Range - CC Receipts	6,437	6,800
346031 Driving Range Pass		
346032 Insurance Reimbursement		
346034 Golf Restaurant Room Fees		
346035 Golf Restaurant Gratuities		
346036 Golf Restaurant Long/Short		
	Group: 1,111,625	1,099,560
360000 Miscellaneous Revenues		
360000 Miscellaneous Revenues		
360004 Prior Year Overpayments		
361120 Building Rental	3,600	3,600
361121 Golf Restaurant Lease		
361122 Building Rental - Catering		
361125 Security Deposit Bldg/Rent		
361130 Golf Liquor License Princ.		
361131 Golf Liquor License Interest		
362031 Insurance Reimbursements		

CITY OF POLSON  
Fund Budget Summary  
For the Year: 2015 - 2016

5010 Golf Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
362037 Gaming Revenue-Bunker's		
362038 Coca Cola Contract-Golf Restaurant		
362039 Pepsi-Cola Contract Revenue	427	500
362050 CHS - Redeemed Equity		
362060 Misc Reimbursements		
365000 Donations Operating		
366010 Sale of Fixed Assetes	55,000	
366011 Sale Liq.Lic.Princ.-Golf		
Group:	59,027	4,100
370000 Investment and Royalty Earnings		
371010 Interest-Operating		1,100
371011 Interest-Replacement/Depreciation		
371012 Interest-Bond Reserve		
371013 Interest-Revenue Bond		
371014 Interest - Surplus Reserve		
373100 Sale Liq.Lic.Int.Golf		
Group:		1,100
380000 Other Financing Sources		
381020 Revenue Bond Proceeds		1,065,630
381025 Rev Bond'98 Proc/Glf		
381070 Notes/Loans/Intercap		190,000
382030 Gain on Sale of Fixed Assets		
382040 Net Gain on Insurance Recovery		
383012 Other Financial Sources		
Group:		1,255,630
 Total Revenues	 1,170,652	 2,360,390

Expenses

Non-Cash Expenses		
510005 Budgeted Reserve		
591 Budgeted Reserve		
Account:		
510320 Salary Reserve-Compensated Absences		
100 Personal Services		15,000
119 Salary Reserve		
140 Social Security/Medicare		1,200
141 Unemployment Insurance		100
142 Worker's Compensation		1,100
143 PERS		1,000
Account:		18,400
Group:		18,400

5010 Golf Fund

Account	Previous Year Actual	Final Budget
-----		
Total Non-Cash Expenses		
430560 Geographical Information Systems (GIS)		
375 Education, Travel, Dues		
	Account:	
	Group:	
460446 Golf Course - Greenskeeping		
100 Personal Services	216,227	243,643
119 Salary Reserve		
120 Overtime	4,563	
125 Compensated Absences	20,615	15,000
130 Employee Benefits		
140 Social Security/Medicare	18,076	19,448
141 Unemployment Insurance	2,010	1,425
142 Worker's Compensation	17,430	18,938
143 PERS	12,633	12,878
145 Medical/Life Insurance	25,558	24,260
146 Medical Payback		
200 Supplies	1,421	2,000
221 Fertilizer/Chemicals/Seed	44,903	45,000
222 Fungicide		
223 Seed		
224 Safety program		
225 Gaming Petty Cash		
229 Miscellaneous		500
231 Gas, Oil, Diesel Fuel,	23,080	30,000
232 Sprinkler Parts	6,150	10,000
233 Mach/Equip/Parts	22,309	26,000
234 Course Repair Parts	5,980	6,000
241 Small Tools	577	1,000
242 Ground Maintenance Tools		
299 Assets less than \$5000		2,000
300 Purchased Services	2,872	4,000
304 Paving-Cart Paths		
312 Freight, Express, & Truck		
327 Interim City Attorney -		
331 License and Permits	36	100
341 Electric	21,117	23,000
342 Water	4,631	4,000
345 Telephone & Data Svcs	2,381	1,300
348 Wireless services	1,635	1,700
349 Garbage Disposal Services	1,098	1,200
358 Payment to General	30,000	30,000

5010 Golf Fund

Account	Previous Year Actual	Final Budget
359 Architect, Engineer &		
360 Repair and Maintenance	2,834	3,000
375 Education, Travel, Dues	1,614	2,500
380 Memberships		
450 Landscaping	541	1,500
451 Top Dressing Sand		
452 Gravel/Sand/Peat	3,127	9,000
515 Insurance Deductibles		
540 Irrigation Assessments	4,598	4,600
703 Donation Public ROW		
821 Transfer to General		
900 Capital Outlay \$5,000+		
901 Replacement and Depreciation	60,525	60,000
911 Golf Pro Shop Entrance		
920 Land/Building		
934 Sprinkler System	691	750,000
940 Machinery & Equipment		
949 Capital Outlay Reserve		
Account:	559,232	1,353,992
460447 Golf Course - Pro Shop		
100 Personal Services	35,982	33,994
120 Overtime		
125 Compensated Absences	18	
130 Employee Benefits		
140 Social Security/Medicare	2,752	2,600
141 Unemployment Insurance	294	187
142 Worker's Compensation	2,233	2,086
143 PERS	20	
145 Medical/Life Insurance	131	
200 Supplies	5,867	6,000
210 Office Supplies		
220 Operating supplies		
227 97 New 9 Arch/Eng		
229 Miscellaneous	100	1,000
231 Gas, Oil, Diesel Fuel,		
270 Beer & Wine Supplies		
299 Assets less than \$5000	263	500
300 Purchased Services	5,450	3,800
312 Freight, Express, & Truck		
313 Visa/Mastercharge Service	13,379	11,000
321 Papervision/Website		
327 Interim City Attorney -		
335 Membership & Registration	200	200
337 Advertising	6,272	6,500
341 Electric	3,964	4,500
342 Water	701	900
345 Telephone & Data Svcs	3,376	3,200
347 Propane		
349 Garbage Disposal Services	1,501	1,500
350 Contracted Services	118,091	120,300

5010 Golf Fund

Account	Previous Year Actual	Final Budget
351 F/B Mgr Profit Sharing		
352 Golf Pro's % Driving Range		
353 Golf Pro's % Green Fees-Off		
360 Repair and Maintenance	478	1,000
361 Janitorial Services		
369 Gaming Machine		
610 Principal		4,328
620 Interest		6,464
808 Cash Short (Long)	834	
900 Capital Outlay \$5,000+		
901 Replacement and Depreciation	11,000	
920 Land/Building	4,903	220,000
Account:	217,809	430,059
460448 Golf Course - Carts		
231 Gas, Oil, Diesel Fuel,	9,015	8,000
233 Mach/Equip/Parts	5,325	2,000
312 Freight, Express, & Truck		
360 Repair and Maintenance		
600 Debt Service		
610 Principal		
620 Interest		
900 Capital Outlay \$5,000+		
901 Replacement and Depreciation		
940 Machinery & Equipment		161,700
Account:	14,340	171,700
460449 Golf Course - Driving Range		
220 Operating supplies		500
299 Assets less than \$5000		
312 Freight, Express, & Truck		
313 Visa/Mastercharge Service	680	800
360 Repair and Maintenance		
901 Replacement and Depreciation		
Account:	680	1,300
460450 Golf Course Restaurant		
205 Kitchen Supplies		1,500
268 Golf Restaurant Snacks	1,761	1,500
269 Golf Restaurant Food	36,490	28,000
270 Beer & Wine Supplies	28,785	22,000
276 Bar Supplies	1,121	1,000
277 Liquor Purchases	4,537	
278 Golf Restaurant Soda	7,386	6,000
290 Inventory Adjustment	-16,749	1,000
387 Beer Rev&Reimbursement		
388 Wine Rev&Reimbursement		
389 Liquor Rev&Reimbursement		
397 Golf Restaurant Contracted		
734 Golf Restaurant Donations		
825 Golf Transfer to 102230		
949 Capital Outlay Reserve		
Account:	63,331	61,000

5010 Golf Fund

Account	Previous Year Actual	Final Budget
460460 G. C. Restaurant O & M		
100 Personal Services	54,116	45,963
120 Overtime		
125 Compensated Absences	18	
130 Employee Benefits		
140 Social Security/Medicare	4,139	3,516
141 Unemployment Insurance	446	253
142 Worker's Compensation	3,345	2,821
143 PERS	20	
145 Medical/Life Insurance	131	
149 Golf Restaurant Gratuities	-195	
200 Supplies	6,729	2,500
225 Gaming Petty Cash		
229 Miscellaneous		150
231 Gas, Oil, Diesel Fuel,	4,607	5,000
299 Assets less than \$5000	842	
300 Purchased Services	5,844	6,000
313 Visa/Mastercharge Service	897	1,000
327 Interim City Attorney -		
329 Entertainment	3,249	2,600
331 License and Permits	1,223	515
337 Advertising	510	550
341 Electric	2,917	3,500
342 Water	1,291	1,600
345 Telephone & Data Svcs	1,728	1,500
349 Garbage Disposal Services	429	500
351 F/B Mgr Profit Sharing		1,000
360 Repair and Maintenance	733	1,500
375 Education, Travel, Dues		200
380 Memberships		
610 Principal		
620 Interest		
808 Cash Short (Long)	-18	
875 Fines & Forfeitures		
900 Capital Outlay \$5,000+		
901 Replacement and Depreciation	300	15,000
Account:	93,301	95,668
Group:	948,693	2,113,719
490200 Revenue Bonds		
610 Principal	98,936	231,914
620 Interest	5,850	19,740
621 Interest-Loan from Fund 2384		
625 Interest		
630 Paying Agent Fees (Bank		
Account:	104,786	251,654



5010 Golf Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
490500 Other Debt Service Payments		
611 Principal-Loan from Fund		
620 Interest		
621 Interest-Loan from Fund 2384		
Account:		
Group:	104,786	251,654

521026 Transfer to Golf Construction		
930 Improvements Not Buildings		
Account:		
521042 Golf Maint Interfund Transfers Out		
821 Transfer to General		
822 Transfer to Other Funds		
Account:		
Group:		

Total Expenses	1,053,479	2,383,773
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5201 Water Impact Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
<b>Revenues</b>		
340000 Charges for Services		
341072 Impact Fee	51,867	35,000
	Group:	35,000
370000 Investment and Royalty Earnings		
371016 Interest-Impact Fee Funds		1,200
	Group:	1,200
Total Revenues	51,867	36,200
<b>Expenses</b>		
430500 Water Utilities		
898 Reimburse Impact Fees	28,870	20,000
899 Reimburse Imp.Fee Interest		
900 Capital Outlay \$5,000+		
	Account:	20,000
	Group:	20,000
Total Expenses	28,870	20,000

CITY OF POLSON  
Fund Budget Summary  
For the Year: 2015 - 2016

5201 Water Impact Fees

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

5301 Sewer Impact Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
<b>Revenues</b>		
340000 Charges for Services		
341072 Impact Fee	18,997	15,000
	Group:	15,000
370000 Investment and Royalty Earnings		
371016 Interest-Impact Fee Funds		350
	Group:	350
<b>Total Revenues</b>	<b>18,997</b>	<b>15,350</b>
<b>Expenses</b>		
430600 Sewer Utilities		
898 Reimburse Impact Fees		
899 Reimburse Imp.Fee Interest		
900 Capital Outlay \$5,000+		
	Account:	
430640 Treatment and Disposal		
354 Engineer Services		
	Account:	
	Group:	
<b>Total Expenses</b>		

CITY OF POLSON  
Fund Budget Summary  
For the Year: 2015 - 2016

5301 Sewer Impact Fees

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

5390 Stormwater Project Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
<b>Revenues</b>		
340000 Charges for Services		
343027 Miscellaneous Revenue	20	
343039 Stormwater Utility Fees	116,190	116,000
Group:	116,210	116,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		300
Group:		300
Total Revenues	116,210	116,300
<b>Expenses</b>		
430235 Storm Drainage		
200 Supplies	225	5,000
300 Purchased Services	870	10,000
327 Interim City Attorney -		
354 Engineer Services	396	10,000
358 Payment to General		512
399 Other Contracted Services		
900 Capital Outlay \$5,000+	770	
913 Main St. Water Upgrade		
940 Machinery & Equipment		50,000
Account:	2,261	75,512
430630 Collection and Transmission		
830 Depreciation-Closed to		
Account:		
Group:	2,261	75,512
Total Expenses	2,261	75,512

5390 Stormwater Project Fund

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

**ENTERPRISE FUND BUDGET SUMMARY**  
**CAPITAL EXPENDITURES SUPPLEMENT - DETAIL**  
(Water and Sewer)

<b>FUND:</b>	<b>WATER &amp; SEWER FUNDS</b>	<b>City of Polson</b>	
<b>Title:</b>		<b>Fiscal Year: 2015-2016</b>	
<b>Number:</b>	<u>5201, 5210, 5301,5310</u>		
<b>ACCOUNT NO.</b>	<b>DESCRIPTION</b>	<b>Previous Year Actual</b>	<b>Final Budget</b>
189100	SOURCE OF SUPPLY:		
	Land Rights	2,000	53,000
	Structures		
	Reservoirs		
	Wells	3,706	393,020
TOTAL SOURCE OF SUPPLY.....		5,706	446,020
189200	PUMPING PLANT:		
	Land Rights		
	Structures		
	Pumps		
TOTAL PUMPING PLANT.....		0	0
189300	TREATMENT PLANT:		
	Land Rights		
	Structures	148,593	1,820,000
	Treatment Equipment		5,000
TOTAL TREATMENT PLANT.....		148,593	1,825,000
189400	TRANSMISSION AND DISTRIBUTION:		
	Land Rights		
	Structures		
	Mains	974,534	320,183
	Services		
	Meters	83,722	30,000
	Hydrants		
TOTAL TRANSMISSION AND DISTRIBUTION.....		1,058,256	350,183
189500	GENERAL PLANT:		
	Land Rights		
	Structures		
	Machinery and Equipment	16,968	85,000
TOTAL GENERAL PLANT.....		16,968	85,000
*TOTAL UTILITY ASSETS.....		1,229,523	2,706,203

\*Total shown here to be same as total on page 100-105 for Water Operating 900 Capital Outlay and Page 106-110 for Sewer Operating 900 Capital Outlay.





CITY OF POLSON  
Tax Levy Requirements Schedule Non-Voted  
For the Year: 2015 - 2016

1 Mill Yield: (10) 8858.00  
Road 1 Mill Yield: (10) 0.00

Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	(1)	(8)-(1)	(1) + (2)	(4)	(5)	(4) + (5)	(9)*(10)	(6) + (7)	(9)
	Budget	Reserve	Total Required	Cash Available	Non-Tax Revenues	Total Non-Tax Revenues	Property Tax Revenues	Total Resources	Mill Levy
1000 General All-Purpose Fu	2,748,194	469,377	3,217,571	603,314	1,382,641	1,985,955	1,231,616	3,217,571	139.0400
Totals	2,748,194	469,377	3,217,571	603,314	1,382,641	1,985,955	1,231,616	3,217,571	139.0400

CITY OF POLSON  
Tax Levy Requirements Schedule Voted  
For the Year: 2015 - 2016

1 Mill Yield: (10) 8858.00  
Road 1 Mill Yield: (10) 0.00

Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Budget	(8)-(1) Reserve	(1) + (2) Total Required			Total Non-Tax Revenues	Total Non-Tax Revenues	(9) * (10) Property Tax Revenues	(6) + (7) Total Resources
2020 Police Municipal Servi	219,354	50,683	270,037	80,588	12,732	93,320	176,717	270,037	19.9500
2372 Permissive Medical Mil	100,743	913	101,656	8,647	0	8,647	93,009	101,656	10.5000
Totals	320,097	51,596	371,693	89,235	12,732	101,967	269,726	371,693	30.4500

CITY OF POLSON  
Non-Levied Funds - Summary Schedule  
For the Year: 2015 - 2016

Fund	(1)	(2)	(3)	(4)	(5)	(6)
	Budget	Reserve	(1) + (2) Total Required	Cash Available	Non-Tax Revenues	(4) + (5) Total Resources
2001 Fire Impact Fees	58,000	30,257	88,257	58,207	30,050	88,257
2002 Parks Impact Fees	0	15,761	15,761	13,211	2,550	15,761
2210 Parks/Salish Point	18,000	12,578	30,578	25,978	4,600	30,578
2211 Skate Park Fund	2,085	1,000	3,085	85	3,000	3,085
2212 Cultural Trust Grant	0	102	102	102	0	102
2213 Dog Park/Travis Dolphin	840	-1	839	839	0	839
2214 Rotary Donation	168	-1	167	167	0	167
2215 Hanging Basket Maintenance	3,856	1,316	5,172	1,316	3,856	5,172
2216 Parkland Subdivision Fee (formerly 7060)	38,520	34,054	72,574	71,074	1,500	72,574
2218 Carol Sampson Sherick Trail Memorial Fund	826	-1	825	825	0	825
2219 Parks Donations	180,283	360	180,643	593	180,050	180,643
2221 Eagle Scout Project Fund	13	-1	12	12	0	12
2222 Park Donations - Restricted	7,270	0	7,270	7,270	0	7,270
2310 Tax Increment District	209,572	178,215	387,787	372,806	14,981	387,787
2350 Local Government Study Commission	11,315	-366	10,949	10,949	0	10,949
2386 Street Permits Revenue	1,100	10,974	12,074	9,574	2,500	12,074
2390 Drug Forfeiture Fund	47,500	10,970	58,470	13,455	45,015	58,470
2394 Building Code Enforcement	76,929	-5,333	71,596	-13,904	85,500	71,596
2395 Tree Fund	3,500	5,286	8,786	1,971	6,815	8,786
2398 Credit Card Fees	1,000	5	1,005	5	1,000	1,005
2401 Light Maintenance District #19	17,000	10,401	27,401	13,151	14,250	27,401
2402 Light Maintenance District #20	12,000	4,246	16,246	4,206	12,040	16,246
2500 Weed Cleanup Maintenance Fund	1,500	20,032	21,532	21,462	70	21,532
2510 Sidewalk Loan Fund	0	62,056	62,056	61,806	250	62,056
2702 Fire Training Center Donations	0	22,287	22,287	19,787	2,500	22,287

CITY OF POLSON  
Non-Levied Funds - Summary Schedule  
For the Year: 2015 - 2016

Fund	(1)	(2)	(3)	(4)	(5)	(6)
	Budget	Reserve	(1) + (2) Total Required	Cash Available	Non-Tax Revenues	(4) + (5) Total Resources
2703 Fire Memb. Donation Fund	1,489	0	1,489	1,489	0	1,489
2710 Kids Safety/POLICE/FIRE	500	550	1,050	550	500	1,050
2720 Police Donations	5,000	5,336	10,336	5,926	4,410	10,336
2730 K-9 Donation Fund	1,000	1,157	2,157	1,157	1,000	2,157
2810 Police Training Fund	18,000	15,704	33,704	18,669	15,035	33,704
2820 Gas Apportionment Tax Fund	107,800	18,927	126,727	26,759	99,968	126,727
2875 Police Federal Grants	0	850	850	0	850	850
2932 Parks ARRA Recycle Grant	368	-1	367	367	0	367
2943 RCDI/Growth Policy	7,813	30	7,843	683	7,160	7,843
2953 NW Drug Task Force	107,670	0	107,670	0	107,670	107,670
3500 SPECIAL ASSESSMENT DEBT-Revolving Fund	0	155,301	155,301	154,676	625	155,301
3542 SID #42 Streetscape Main St. Imp. Project	71,000	52,153	123,153	52,653	70,500	123,153
4520 Streetscape/Main St. Imp. Project	4,295	0	4,295	4,295	0	4,295
4530 TIFD City Dock & Walkpath project	6,189	2,160	8,349	8,349	0	8,349
5010 Golf Fund	2,383,773	235,518	2,619,291	258,901	2,360,390	2,619,291
5201 Water Impact Fees	20,000	293,842	313,842	277,642	36,200	313,842
5210 Water Fund	1,404,307	1,365,257	2,769,564	1,616,624	1,152,940	2,769,564
5301 Sewer Impact Fees	0	98,186	98,186	82,836	15,350	98,186
5310 Sewer Fund	2,554,497	2,598,206	5,152,703	2,093,703	3,059,000	5,152,703
5390 Stormwater Project Fund	75,512	307,478	382,990	266,690	116,300	382,990
Totals	7,460,490	5,564,851	13,025,341	5,566,916	7,458,425	13,025,341

**City of Polson, Montana**  
**TAXABLE VALUATION SCHEDULE**  
**Fiscal Year: 2015-2016**

PROPERTY CLASSIFICATION	County-Wide Taxable Valuation	Road Taxable Valuation	General Fund	Municipal Services Levy	Permissive Medical Levy	Taxable Valuation	Taxable Valuation	Taxable Valuation
			Taxable Valuation	Taxable Valuation	Taxable Valuation			
Real & Personal.....			8,858,075	8,858,075	8,858,075			
Motor Vehicle Over One Ton.....								
Net Proceeds - Mines.....								
Gross Proceeds - Metal Mines.....								
TOTAL.....	0	0	8858075	8858075	8858075	0	0	0

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