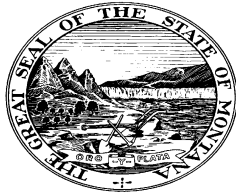


**MONTANA DEPARTMENT OF ADMINISTRATION
Local Government Services Bureau**

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, 2017

City of Polson, Montana

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

MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT
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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal Year 2017, was prepared according to law and adopted by the City Commission on September 7, 2016; 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 12-16-16
Mayor

Signed  Date 12-16-16
City 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.....	_____
INCORPORATED TOWNS.....	_____
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.....	3,020
AREA (SQ. MILES).....	4.68
POPULATION OF CITY/TOWN.....	4,607 (2014 Estimate)
FORM OF GOVERNMENT.....	Com-Mngr Charter
NUMBER OF EMPLOYEES (ELECTED).....	7
NUMBER OF EMPLOYEES (NON-ELECTED).....	43 F/T & 35 Seasonal-P/T
MILES OF STREETS AND ALLEYS.....	51.002
MUNICIPAL WATER	
NUMBER OF CONSUMERS.....	2,463
WATER RATE PER 1,000 GALLONS.....	\$3.42
SEWER RATES.....	\$33.38 base rate



2016 Certified Taxable Valuation Information

(15-10-202, MCA)

Lake County

CITY OF POLSON

Certified values are now available online at property.mt.gov/cov

1. 2016 Total Market Value ¹	\$	622,141,116
2. 2016 Total Taxable Value ²	\$	9,462,256
3. 2016 Taxable Value of Newly Taxable Property.....	\$	342,721
4. 2016 Taxable Value less Incremental Taxable Value ³	\$	9,004,456
5. 2016 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
ORD 591	1,893,802	1,436,002	457,800

Total Incremental Value \$ 457,800

Preparer Erika Jennison

Date 7/29/2016

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2016 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	906
II. Total value exclusive of "newly taxable" property	\$	0

OFFICIALS SHEET

	NAME OF CITY OF POLSON OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Heather Knutson	1/1/2018
Commissioner	Stephen Turner, Chairman	1/1/2020
Commissioner	Jill Southerland	1/1/2018
Commissioner	Ian Donovan	1/1/2020
Commissioner	Ken Siler	1/1/2018
Commissioner	Todd Coutts	1/1/2020
Commissioner	Todd Erickson/Louis Marchello (term started 10/17/2016)	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 Parks and Recreation	Pat Nowlen	
Director of Golf	Links Management Inc. (Roger Wallace)	
Street Superintendent	Terry Gembala	
Golf Maintenance Supervisor	Natalia Arlint	

CITY OF POLSON

SCHEDULE OF PERSONNEL LEVELS

OPERATING FUNDS

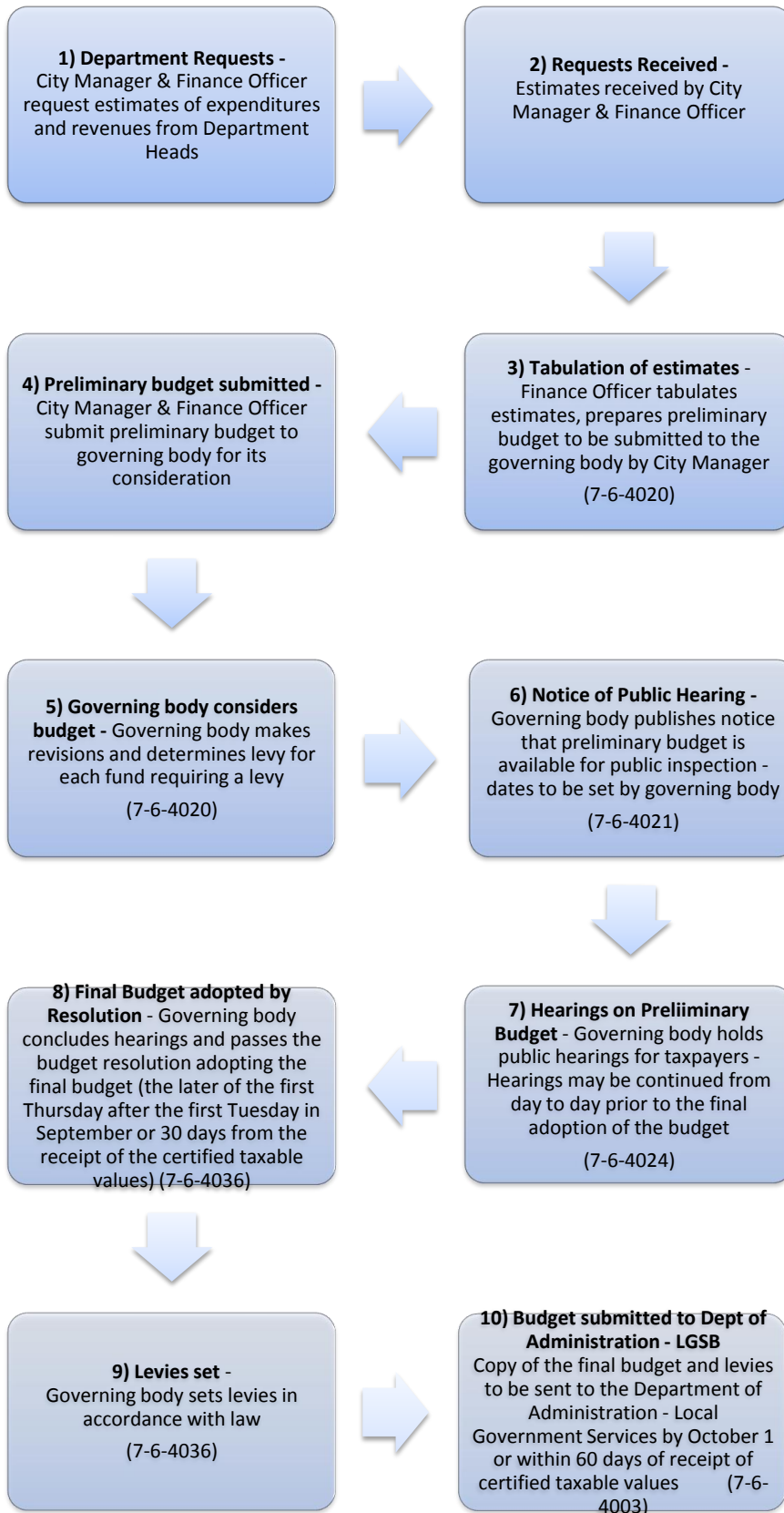
ELECTIVE AND NON-ELECTIVE EMPLOYEES

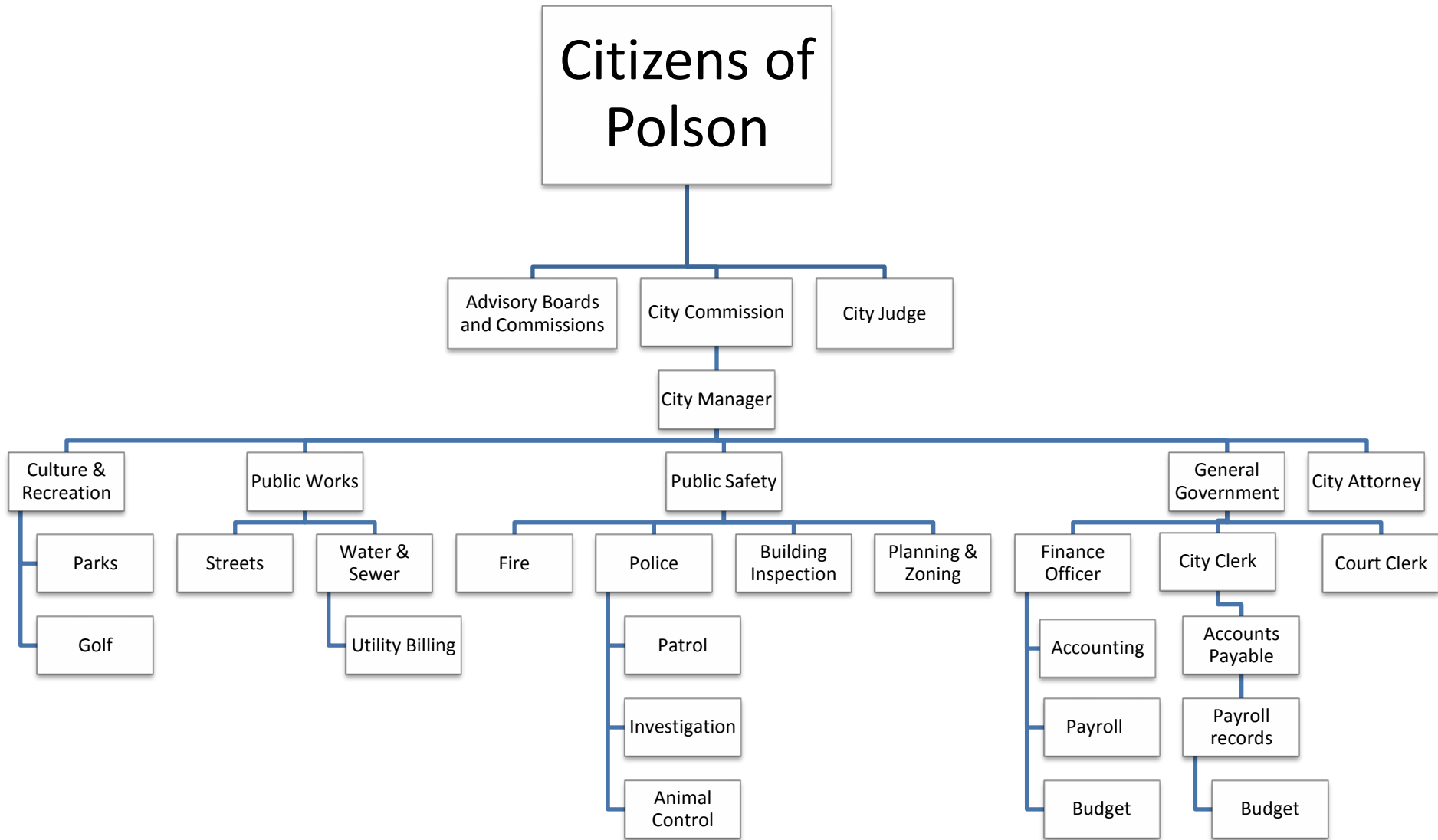
FUND	<u>13-14 FY PERMANENT FULL-TIME EMPLOYEES</u>	<u>14-15 FY PERMANENT FULL-TIME EMPLOYEES</u>	<u>15-16 FY PERMANENT FULL-TIME EMPLOYEES</u>	<u>CURRENT FY PERMANENT FULL-TIME EMPLOYEES</u>
General	24.75	24.67	26.32	25.69
Municipal Services Levy	1.46	2	1	1.5
COPS Grant	0.54			
Building	1.25	1.22	1	1.01
Northwest Drug Task Force		0.75	0.75	0.75
Golf	4	3.86	3.83	4.45
Water	4.72	3.97	5.25	6.83
Sewer	3.28	3.53	3.85	2.77
Total City/Town Employees	40	40	42	43

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

Local Government Budget Calendar

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





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
2016 -2017	9,004,456	1.65%	139.04	142.90	3.86	142.90	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:

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

Fiscal Year 2016 – 2017 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 7, 2016 for the fiscal year ending June 30, 2017. 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. Budgeted revenues exceed budgeted expenditures by \$404,265. However several funds including the general fund, police municipal services levy and parkland subdivision fund have budgeted expenditures that exceed estimated revenues. This results from authorizing fund balance (prior years' net revenue) appropriations. The amount of budgeted expenditures in excess of estimated revenues for these three funds totals \$120,992.

	Governmental Fund Types				Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise		Total all Funds
Beginning Working Capital	\$ 579,675	\$ 911,568	\$210,835	\$ 2,337	\$ 4,548,820		\$ 6,253,235
Total Estimated Revenues	2,595,891	1,163,740	71,325	-0-	10,560,500		14,391,456
Total Budgeted Expenditures	2,613,755	1,064,989	71,000	2,319	10,235,128		13,987,191
Projected Ending Working Capital	\$ 561,811	\$ 1,010,319	\$211,160	\$ 18	\$ 4,874,192		\$ 6,657,500

Although the General Fund will always continue to present budgeting challenges, we are happy to report that this year, end of year cash is higher than last year's ending cash. This will allow us to easily reach our goal of 16.67% fund balance reserve in the General Fund. You may remember our struggles last year in trying to establish with the Department of Revenue our newly taxable value. This year's newly taxable property value increased \$342,721. This compares to last year's increase of only \$57,995. By law, the City can raise the same amount of taxes that it milled the prior year. In order to raise the same amount of taxes and provide for the growth in value for the General Fund this year compared to last year, the mills are set at 142.90 mills for the General Fund.

As discussed with the Commission Finance Committee, last year we successfully established a step system for our police department which creates some known stability for the officers each year and it allows some flexibility for the Chief of Police when hiring experienced officers. As was also discussed, an effort was made to set up a similar system for all other City employees.

Fiscal Year 2016 – 2017 Budget Message

This was not as easy to do as it was for the Police Department. With the varied job descriptions and various qualification requirements, this will take another year of work to establish a better system taking these types of factors into account. Using the Montana League of Cities salary survey of similar sized cities, and through our own separate salary survey we conducted by reaching out to other cities, in most cases we were able to establish an average salary level that we could compare our employees to. What we found was, in most cases, our employees are below the average salary as compared to other cities. The recommendation to the Commission Finance Committee was to start slowly raising the salaries to at least get our employees to the averages and then in this next year, we will work to refine the specific criteria required for the various jobs in order to establish benchmarks that qualify an individual for salary increases in the future. We will also look at the averages each year in order to ensure we are on pace, but not over. This criterion will range from certifications such as water and sewer operator license and levels, specific training requirements, etc.

All regular full-time and part-time employees will receive a 1% COLA (cost of living adjustment) for FY17. In addition, we have begun to create salary schedules for the other departments by grouping employees into six categories based on similar job skills and responsibilities. Those categories are general office clerks; administrative clerks; public works - equipment operators/streets; public works – utility operators; parks and recreation; and discretionary employees (department heads). We then looked at the starting wages for each of those categories based on the Montana League of Cities and Towns 2016 salary survey, current position openings in various class 3 cities and recent job hires for the City to determine an entry level wage for each of the categories for the City. Each employee was then placed in the category that fit their current job duties and the range of hourly rates and salaries were added to create a schedule for that category. The schedule was used to determine if employees were being paid correctly in relation to each other, to the entry level wage and to their longevity and experience levels.

Hourly rates and salaries were then adjusted for those employees that were too low on the schedule. Other hourly rate and salary increases were made to compensate for additional job duties or longevity. We now have some basic schedules that can be used to create detailed job descriptions for each position in the City and should help to develop step and ladder matrixes similar to the police officer matrix.

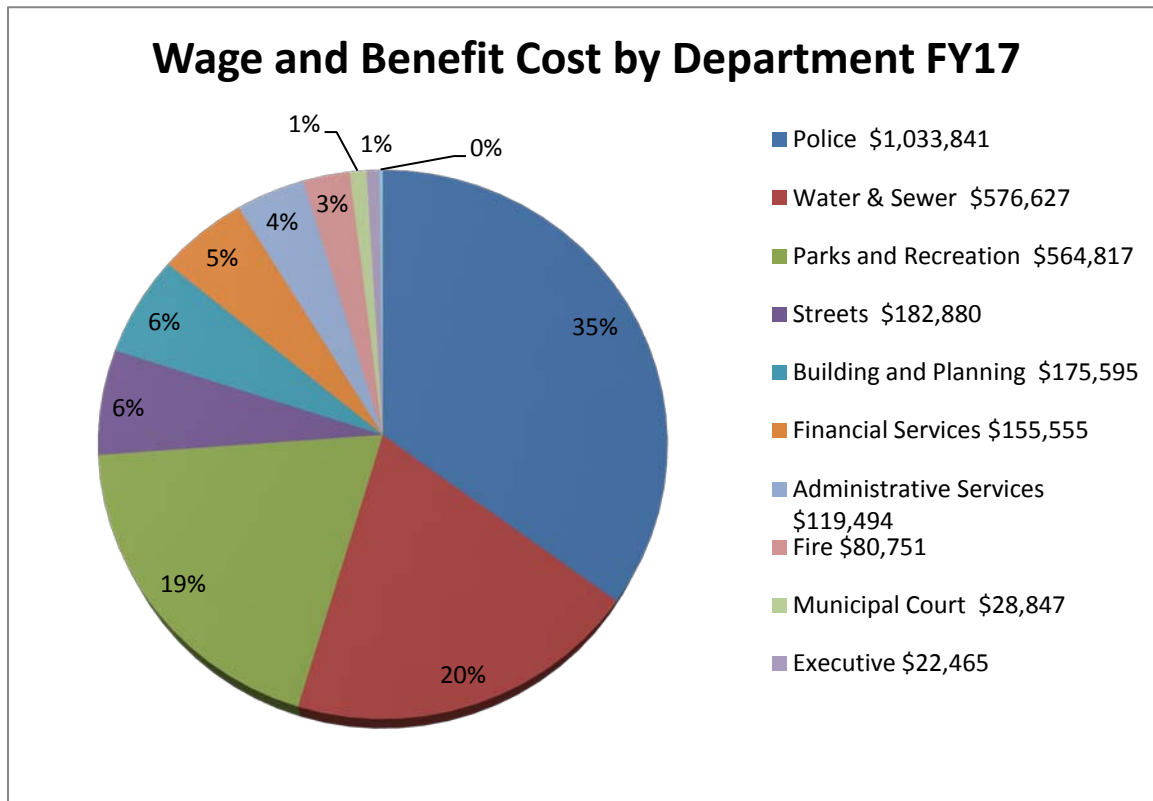
Other payroll changes include the following:

- With the departure of the payroll clerk, that position is not being re-hired. The City Clerk has assumed personnel records duties, the Finance Officer has assumed payroll processing duties and the City Manager will handle all other personnel issues.
- A General Office Clerk position has been included in the budget to provide front office support with an expected start date in October 2016.
- A separate position for Court Clerk/Administrative Assistant has been added. (In prior years the Court Clerk position was combined with the Police Clerk position).
- The Police Clerk position will be a full-time position with increased responsibilities.

Fiscal Year 2016 – 2017 Budget Message

- The budget includes the hiring of another Drug Task Force police officer with an expected start date in September 2016. The City is still waiting to hear from the Northwest Drug Task Force and the Montana Board of Crime Control concerning partial funding of this position.
- The Water and Sewer department budget includes the addition of two entry level maintenance workers.
- The Director of Parks and Recreation position has been officially established. This position will oversee the parks department and the golf department. The Parks superintendent position will not be re-hired.

The following is a break-down of total wage and benefit cost for each department for FY2017:



Healthcare costs continue to be one of the City's largest budget items. We saw a 3% increase in premiums this year. The employees are also contributing a total of \$30 per month to the cost of insurance, compared to \$20 per month last year, for those on the high deductible plan. Those on the 80/20 plan (which has low deductibles) are now paying \$90 per month on their plan. Based on the increased premium costs, we recommended a raise in the Permissive Medical Levy from 10.5 mills to 11.5. This was approved as part of the final budget resolution.

Specific Fund Highlights that have been budgeted based on presentations given by the Department Heads at the City Commission Workshop include:

Fiscal Year 2016 – 2017 Budget Message

➤ General Fund

- Administration
 - Front Office Remodel (\$10,000)
 - New copier (\$3,800)
 - Sound system (\$9,000)
 - Restructure positions with departure of HR/Payroll
- Police
 - New position (drug task force/detective – this position will help contribute to our drug task force, as well as assist in felony crimes with our regular detective position. Wage allocation will be 50% drug task force, 25% police levy and 25% general fund)
 - Replace expired bulletproof vests
 - Purchase of 4 new police radios
 - Public Safety Building planning to begin (as part of the strategic plan, the Police Chief has budgeted \$10,000 for an architect and conceptual drawings)
 - Potential funding for grant writer
- Fire
 - Training Facility design and total project costs (\$19,000 in donated funds currently available)
 - Potential funding for a grant writer
 - Replacement of expiring SCBA equipment
 - Replacement of expired firefighter personnel protective clothing
 - Raise Firefighter stipend to \$300 per year
- Parks and Recreation - The Parks department has now been combined with the Golf department, creating a parks and recreation department. The parks portion of the department is funded through the General Fund, while the recreation side (golf) is funded through the enterprise fund. This specific section will just discuss the Parks department.
 - The only major purchase being considered within the parks department this year will be a replacement mower (approximately \$50,000)
- Planning
 - No major increases expected.
 - Looking at several grant opportunities, which may require matching funds
- Streets - Streets are funded from both the General Fund and Gas Tax fund. Money is allocated by the State of Montana and the city's portion is placed in the gas tax fund.
 - Budgeted for a self-propelled paint machine
 - Budgeted to build an outside storage facility for the used oil tank that is used to heat the City Shop.

➤ Enterprise Funds

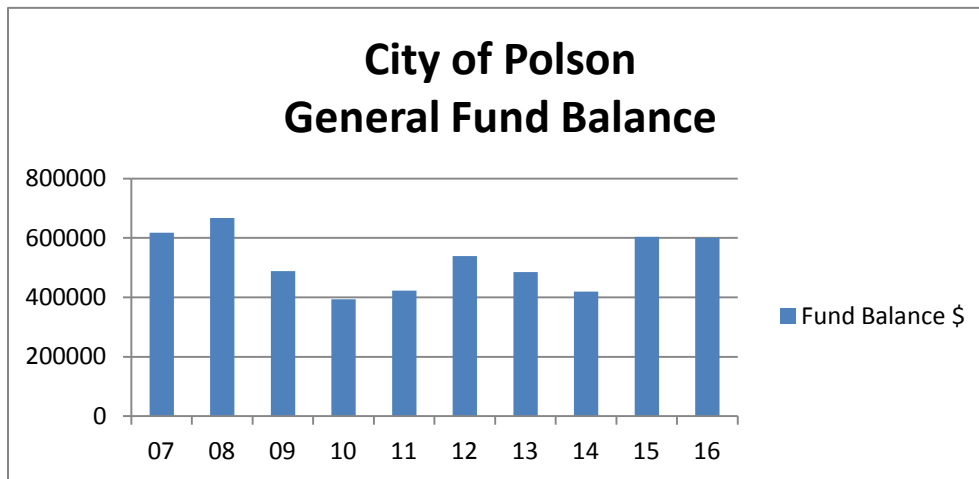
- Water
 - Reservoir replacement
 - Water PER

Fiscal Year 2016 – 2017 Budget Message

- Sewer
 - Wastewater Treatment Plant Project
 - Lakeview Village Lift Station
 - Vector Truck (cost split with Stormwater Fund)
- Golf
 - “Olde 9” Irrigation Project
 - Purchase of Fairway Mowers
- Special Revenue Funds
 - Building Department
 - Web Based Permitting Software
 - Continuing Education for required Certifications
- Debt Service Funds
 - This is the seventh year of assessment for SID #42 (Streetscape) with 9 years remaining

Summary

The economy in the area is still experiencing a mini-boom in commercial construction, and we are now seeing an uptick in residential construction. Fund balance measures the net financial resources available to fund 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. The fund balance is moving



upward toward pre- 2008 levels. 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 tenth year under the charter form of government with a City Manager as reaffirmed by the 2014 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 POLSON
Fund Summary of Revenues by Source
For the Year: 2016 - 2017
For Funds 1000 - 1000

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget

310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	3,513	4,000
314140 1/4% Lt Veh Local Options Tax	110,942	112,000
Group:	114,455	116,000
320000 Licenses and Permits		
321072 Admin/Impact Fee	11,070	9,000
321073 Admin Fee Engineer Svcs.	2,538	1,500
322010 Alcohol Beverage Licenses And Permits	5,684	5,700
322014 Parks Alcohol Special Permit	400	1,000
322020 General Business License		12,500
322035 Solicitors/Peddlers License	320	0
322500 Fireworks Permits	900	1,200
323013 Demolition Permits		300
323014 Zoning Conf/Spec Use Permit	14,173	12,000
323015 Tank Location Permit/Fire	150	600
323016 Sign Permit Fee	1,220	1,500
323017 Fence Permit	750	700
323019 Annexation Fee	100	1,500
323023 Sidewalk Encroachment Permit		2,500
323030 Dog License	1,275	1,300
323040 Law Enforcement Alcohol Catering Notice	105	150
Group:	38,685	51,450
330000 Intergovernmental Revenues		
335230 HB124 Entitlement Share Payments	635,455	657,230
336020 Non-cash pension revenue		45,000
338040 Rural Fire Interlocal Agreement	380	0
339002 Payment in Lieu of Taxes	35,873	35,000
Group:	671,708	737,230
340000 Charges for Services		
341000 General Government	200	300
341010 Miscellaneous Collections	1,758	2,050
341030 Court Costs	164,406	167,423
341080 Subdivision Review Fee	1,917	6,000
341085 Variance/Zoning Fees		500
342020 S&KHA PAYMENT/LIEU TXS	6,150	6,650
344010 Dog Impoundment Fines	755	850
346040 Camping Facilities Fees	7,635	8,000
Group:	182,821	191,773

CITY OF POLSON
Fund Summary of Revenues by Source
For the Year: 2016 - 2017
For Funds 1000 - 1000

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
350000 Fines and Forfeitures		
351010 Surcharge Ord.#621	3,824	4,000
351030 City Courts	45,538	45,100
Group:	49,362	49,100
360000 Miscellaneous Revenues		
360000 Miscellaneous Revenues	2,387	0
362030 Ambulance Insurance Premium	44,643	44,000
362040 Unclaimed Police Department Collections		200
365000 Donations Operating	236	1,000
365010 Sidewalk Fund Donation PIL	8,148	1,000
365020 State Reimb Kerr Dam Rd	995	0
Group:	56,409	46,200
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-2	1,000
Group:	-2	1,000
380000 Other Financing Sources		
381070 Notes/Loans/Intercap	55,379	0
382010 Sale of General Fixed Assets		1,500
383028 Transfer from #2350		11,262
383047 Transfer from #2372 Perm. Med. Levy	93,815	103,552
Group:	149,194	116,314
Fund:	1,262,632	1,309,067
Grand Total:	1,262,632	1,309,067

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2016 - 2017

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	
410000 GENERAL GOVERNMENT								
410200 Executive Services								
410200 Executive Services		Budget: _____ Actual: _____	24,566 28,286	_____	22,463 22,556	4,925 5,729		27,388
Subtotal:		Budget: _____ Actual: _____	24,566 28,286	_____	22,463 22,556	4,925 5,729		27,388
410300 Judicial Services								
410360 Municipal Court		Budget: _____ Actual: _____	56,446 51,757	_____	28,847 24,788	30,300 26,968		59,147
410362 Jury Services		Budget: _____ Actual: _____	2,400 482	_____		2,400 482		2,400
410365 Indigent Defense		Budget: _____ Actual: _____	0	_____				0
Subtotal:		Budget: _____ Actual: _____	58,846 52,239	_____	28,847 24,788	32,700 27,450		61,547
410400 Administrative Services								
410400 Administrative Services		Budget: _____ Actual: _____	140,514 129,216	_____	119,493 123,056	8,400 6,159		127,893
Subtotal:		Budget: _____ Actual: _____	140,514 129,216	_____	119,493 123,056	8,400 6,159		127,893
410500 Financial Services								
410500 Financial Services		Budget: _____ Actual: _____	182,389 183,118	_____	155,557 178,365	7,060 4,753		162,617
Subtotal:		Budget: _____ Actual: _____	182,389 183,118	_____	155,557 178,365	7,060 4,753		162,617
411000 Planning and Research Services								
411000 Planning and Research		Budget: _____ Actual: _____	0	_____				0
Subtotal:		Budget: _____ Actual: _____	0	_____				0
411100 Legal Services								
411100 Legal Services		Budget: _____ Actual: _____	51,900 48,000	_____		54,300 48,000		54,300
Subtotal:		Budget: _____ Actual: _____	51,900 48,000	_____		54,300 48,000		54,300
411200 Facilities (Shared Costs)								
411200 Facilities (Shared Costs)		Budget: _____ Actual: _____	219,926 204,931	_____	5,563 4,561	210,201 192,889	28,200 7,480	243,964
411220 Employee Advancement		Budget: _____ Actual: _____	0	_____				0
Subtotal:		Budget: _____ Actual: _____	219,926 204,931	_____	5,563 4,561	210,201 192,889	28,200 7,480	243,964
411800 Other General Government Services								

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2016 - 2017

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	
411860 Special Improvement			0					0
Budget:			0					0
Actual:								
Subtotal:			0					0
Budget:			0					0
Actual:								
Group:		678,141			331,923	317,586	28,200	677,709
Budget:		678,141			331,923	317,586	28,200	677,709
Actual:			645,790		353,328	284,980	7,480	
420000 PUBLIC SAFETY								
420100 Law Enforcement Services								
420140 Crime Control and		1,182,988			914,433	157,370		1,071,803
Budget:		1,182,988			914,433	157,370		1,071,803
Actual:			1,052,419		827,038	181,933	43,447	
420144 Juvenile Programs		0						0
Budget:		0						0
Actual:								
420146 Police Municipal Services		0						0
Budget:		0						0
Actual:								
420150 MT Highway Traffic Safety		0						0
Budget:		0						0
Actual:								
420180 Other Law Enforcement		0						0
Budget:		0						0
Actual:								
Subtotal:		1,182,988			914,433	157,370		1,071,803
Budget:		1,182,988			914,433	157,370		1,071,803
Actual:			1,052,419		827,038	181,933	43,447	
420200 Detention and Correction Services								
420230 Care and Custody of		1,000				1,000		1,000
Budget:		1,000				1,000		1,000
Actual:			150			150		
420240 Other Institutional Services		0						0
Budget:		0						0
Actual:								
Subtotal:		1,000				1,000		1,000
Budget:		1,000				1,000		1,000
Actual:			150			150		
420400 Fire Protection and Control								
420400 Fire Protection and Control		224,000			80,751	98,650	35,000	214,401
Budget:		224,000			80,751	98,650	35,000	214,401
Actual:			214,752		125,053	79,699	10,000	
420410 Administration		0						0
Budget:		0						0
Actual:								
420460 Fire Suppression		0						0
Budget:		0						0
Actual:								
Subtotal:		224,000			80,751	98,650	35,000	214,401
Budget:		224,000			80,751	98,650	35,000	214,401
Actual:			214,752		125,053	79,699	10,000	
420500 Protective Inspections								
420500 Protective Inspections		3,334			6,274			6,274
Budget:		3,334			6,274			6,274
Actual:			5,394		5,393			
420540 Land Use Inspection/Zoning		94,417			96,278	10,775	9,000	116,053
Budget:		94,417			96,278	10,775	9,000	116,053
Actual:			97,112		83,319	13,792		
420545 Zoning Update		5,574				300		300
Budget:		5,574				300		300
Actual:			5,241			5,241		
Subtotal:		103,325			102,552	11,075	9,000	122,627
Budget:		103,325			102,552	11,075	9,000	122,627
Actual:			107,747		88,713	19,033		
420700 Other Emergency Services								

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2016 - 2017

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
			Actual:					
420750 Central Emergency Dispatch			0					0
			Actual:					
Subtotal:			0					0
			Actual:					
Group:		1,511,313			1,097,736	268,095	44,000	1,409,831
			1,375,068		1,040,805	280,815	53,447	
430000 PUBLIC WORKS								
430200 Road And Street Services								
430230 Road and Street Construction			0					0
			Actual:					
430240 Road and Street Maintenance		321,750			186,929	40,800	69,150	296,879
			272,534		172,713	26,171	73,649	
430246 Storm Drainage		0						0
			Actual:					
430263 Street Lighting		7,100				10,400		10,400
			7,392			7,392		
430266 Parking Facilities		0						0
			Actual:					
Subtotal:		328,850			186,929	51,200	69,150	307,279
			279,926		172,713	33,563	73,649	
430500 Water Utilities								
430540 Purification and Treatment			0					0
			Actual:					
Subtotal:		0						0
			Actual:					
Group:		328,850			186,929	51,200	69,150	307,279
			279,926		172,713	33,563	73,649	
440000 PUBLIC HEALTH								
440600 Animal Control Services								
440600 Animal Control Services			0					0
			Actual:					
Subtotal:		0						0
			Actual:					
Group:		0						0
			Actual:					
450000 SOCIAL AND ECONOMIC SERVICES								
450300 Aging Services								
450310 Senior Citizens Center		1,200						0
			Actual:					
450315 Spay/Neuter Task Force		0						0
			Actual:					
Subtotal:		1,200						0
			Actual:					

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2016 - 2017

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: _____	1,200		_____				0
	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: _____	187,762		_____	128,108	33,400	15,000	176,508
	Actual: _____		180,560		145,720	34,771	68	
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: _____	187,762		_____	128,108	33,400	15,000	176,508
	Actual: _____		180,560		145,720	34,771	68	
Group:	Budget: _____	187,762		_____	128,108	33,400	15,000	176,508
	Actual: _____		180,560		145,720	34,771	68	
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-Contested Property	Budget: _____	0		_____				0
	Actual: _____							
510320 Salary Reserve-Compensated	Budget: _____	38,428		_____	38,428			38,428
	Actual: _____		9,747		9,746			
Subtotal:	Budget: _____	38,428		_____	38,428			38,428
	Actual: _____		9,747		9,746			
510400 Depreciation Costs								
510400 Depreciation Costs	Budget: _____	0		_____				0
	Actual: _____							
Subtotal:	Budget: _____	0		_____				0
	Actual: _____							
Group:	Budget: _____	38,428		_____	38,428			38,428
	Actual: _____		9,747		9,746			

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2016 - 2017

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	

520000 Other Financing Uses								
521000 Interfund Operating Transfers Out								
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: _____						
522000								
522010 Parks Interfund Transfers		Budget: _____	2,500	_____		4,000		4,000
		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: _____	2,500	_____		4,000		4,000
		Actual: _____						
Group:		Budget: _____	2,500	_____		4,000		4,000
		Actual: _____						
Fund:		Budget: _____	2,748,194	_____	1,783,124	674,281	156,350	2,613,755
		Actual: _____		2,491,091	1,722,314	634,129	134,644	
Grand Total:		Budget: _____	2,748,194	_____	1,783,124	674,281	156,350	2,613,755
		Actual: _____		2,491,091	1,722,314	634,129	134,644	

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: 2016 - 2017
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2020 Police Municipal Services Levy		128,847	75,600	55,000		259,447
2210 Parks/Salish Point			3,000			3,000
2211 Skate Park Fund			1,500			1,500
2213 Dog Park/Travis Dolphin			382			382
2215 Hanging Basket Maintenance		3,729				3,729
2216 Parkland Subdivision Fee (formerly 7060)				28,500		28,500
2218 Carol Sampson Sherick Trail Memorial Fund			826			826
2219 Parks Donations						210
2222 Park Donations - Restricted				1,300		1,300
2225 Employee Christmas Fund			400			400
2310 Tax Increment District			5,252	150,000		235,072
2350 Local Government Study Commission					11,267	11,267
2372 Permissive Medical Mills					103,552	103,552
2386 Street Permits Revenue			1,100			1,100
2390 Drug Forfeiture Fund			5,000			17,500
2394 Building Code Enforcement		77,152	11,000	11,000		99,752
2395 Tree Fund			4,300			4,300
2398 Credit Card Fees			1,000			1,000
2401 Light Maintenance District #19			17,500			17,500
2402 Light Maintenance District #20			12,500	3,300		15,800
2500 Weed Cleanup Maintenance Fund			5,500			5,500
2702 Fire Training Center Donations				19,000		19,000
2705 Downtown Christmas Light Fund			100			100
2710 Kids Safety/POLICE/FIRE			500			500
2720 Police Donations			4,000			4,000
2810 Police Training Fund			18,000			18,000
2820 Gas Apportionment Tax Fund			89,000			100,722
2875 Police Federal Grants			2,500			2,500
2932 Parks ARRA Recycle Grant			100			100
2943 RCDI/Growth Policy			760			760
2953 NW Drug Task Force		60,000				107,670
Total:		269,728	259,820	268,100	114,819	1,064,989

2020 Police Municipal Services Levy

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	538	0
Group:	538	0
330000 Intergovernmental Revenues		
335230 HB124 Entitlement Share Payments		0
336020 Non-cash pension revenue		4,000
Group:		4,000
360000 Miscellaneous Revenues		
362030 Ambulance Insurance Premium	2,673	0
362060 Misc Reimbursements	263	0
Group:	2,936	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-7	80
Group:	-7	80
Total Revenues	3,467	4,080

Expenditures

420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
100 Personal Services	40,226	51,989
110 Salary Parity	18,868	20,691
120 Overtime	800	3,420
125 Compensated Absences	3,365	4,000
130 Employee Benefits		
140 Social Security/Medicare	898	1,149
141 Unemployment Insurance	348	440
142 Worker's Compensation	3,413	4,449
143 PERS/Retirement	99	92
145 Medical/Life Insurance	9,105	7,549
150 MPORS	8,215	10,726
152 On-behalf State of MT pmt		
195 Non-cash pension costs -		24,342
200 Supplies	4,370	8,000
260 Clothing Allowance		
261 Amunition - Range Supplies	3,954	3,100
262 Protective Gear	1,951	9,500
263 Investigative Supplies	771	2,000
299 Assets less than \$5000	1,705	14,000
300 Purchased Services	10,546	12,000
317 MDT Air Cards	5,320	7,000
324 Sexual Assault Investigation	2,260	2,000

2020 Police Municipal Services Levy

Account	Previous Year Actual	Final Budget
-----	-----	-----
332 K-9 Costs		1,000
360 Repair and Maintenance	61	12,000
375 Education, Travel, Dues	100	5,000
920 Land/Building		10,000
940 Machinery & Equipment	29,092	45,000
Account:	145,467	259,447
420146 Police Municipal Services Tax Levy Account		
143 PERS/Retirement		
Account:		0
420230 Care and Custody of Prisoners		
392 Prisoner Care		
Account:		0
Group:	145,467	259,447
520000 Other Financing Uses		
522030 Police Interfund Transfers Out		
829 Transfer to CIP Fund		
Account:		0
Group:		0
Total Expenditures	145,467	259,447

2372 Permissive Medical Mills

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	256	0
Group:	256	0
330000 Intergovernmental Revenues		
335230 HB124 Entitlement Share Payments		0
Group:		0
Total Revenues	256	0
Expenditures		
520000 Other Financing Uses		
521007 Transfer to General #1000 Perm. Med. Levy		
807 Transfer to General - Perm.		
821 Transfer to General	93,815	103,552
Account:	93,815	103,552
Group:	93,815	103,552
Total Expenditures	93,815	103,552

2401 Light Maintenance District #19

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	13,787	14,000
363040 P & I Special Assessments	44	80
Group:	13,831	14,080
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-2	70
Group:	-2	70
Total Revenues	13,829	14,150
Expenditures		
430000 PUBLIC WORKS		
430263 Street Lighting		
340 Utility Services		
341 Electric	17,073	17,500
Account:	17,073	17,500
Group:	17,073	17,500
Total Expenditures	17,073	17,500

2402 Light Maintenance District #20

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
363000 Special Assessments		0
363010 Maintenance Assessments	12,248	12,000
363040 P & I Special Assessments	21	20
Group:	12,269	12,020
370000 Investment and Royalty Earnings		
371010 Interest-Operating		20
Group:		20
380000 Other Financing Sources		
384050 Advance from Sewer Enterprise Fund		3,300
Group:		3,300
Total Revenues	12,269	15,340
Expenditures		
430000 PUBLIC WORKS		
430263 Street Lighting		
300 Purchased Services		
340 Utility Services		
341 Electric	12,320	12,500
354 Engineer Services		
900 Capital Outlay \$5,000+		3,300
Account:	12,320	15,800
Group:	12,320	15,800
Total Expenditures	12,320	15,800

2500 Weed Cleanup Maintenance Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	275	0
363040 P & I Special Assessments	9	0
Group:	284	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-4	70
Group:	-4	70
380000 Other Financing Sources		
383010 Transfer from Other Fund		0
Group:		0
Total Revenues	280	70
Expenditures		
430000 PUBLIC WORKS		
430100 Public Works Administration		
360 Repair and Maintenance		
Account:		0
431100 Weed Control		
100 Personal Services		
140 Social Security/Medicare		
141 Unemployment Insurance		
142 Worker's Compensation		
143 PERS/Retirement		
200 Supplies		500
299 Assets less than \$5000		
300 Purchased Services		5,000
360 Repair and Maintenance		
375 Education, Travel, Dues		
900 Capital Outlay \$5,000+		
Account:		5,500
Group:		5,500
Total Expenditures		5,500

2510 Sidewalk Loan Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
363030 Sidewalk and Curb Assessments		0
363040 P & I Special Assessments		0
365000 Donations Operating		0
Group:		0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-13	250
373020 Principal on Economic Development or Rehab		0
Group:	-13	250
380000 Other Financing Sources		
383010 Transfer from Other Fund		0
Group:		0
Total Revenues	-13	250
Expenditures		
430000 PUBLIC WORKS		
430234 Curb and Gutter		
950 Construction		
Account:		0
430262 Sidewalks		
200 Supplies		
300 Purchased Services		
354 Engineer Services		
950 Construction		
Account:		0
Group:		0
520000 Other Financing Uses		
521021 Transfer to SID#39		
100 Personal Services		
820 Transfer to SID Revolving		
827 Transfer to SID#39		
Account:		0
521022 Transfer to Fund 2510 Sdwlk/Crb/Gtr		
610 Principal		
620 Interest		
Account:		0
521043 Transfer to Streetscape		
822 Transfer to Other Funds		
Account:		0
Group:		0

12/16/16
16:18:24

CITY OF POLSON
Fund Budget Summary
For the Year: 2016 - 2017

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2510 Sidewalk Loan Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Total Expenditures		0

2001 Fire Impact Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
320000 Licenses and Permits		
321072 Admin/Impact Fee		0
Group:		0
340000 Charges for Services		
341070 Planning Enterprise Funds	44,293	30,000
Group:	44,293	30,000
360000 Miscellaneous Revenues		
360000 Miscellaneous Revenues		0
366010 Sale of Fixed Assets		0
Group:		0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-6	50
Group:	-6	50
Total Revenues	44,287	30,050
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
200 Supplies		
300 Purchased Services		
898 Reimburse Impact Fees	486	
899 Reimburse Imp.Fee Interest		
900 Capital Outlay \$5,000+		
940 Machinery & Equipment	62,247	
942 FEMA Matching Funds		
Account:	62,733	0
Group:	62,733	0
Total Expenditures	62,733	0

2002 Parks Impact Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
341070 Planning Enterprise Funds	4,132	2,500
Group:	4,132	2,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-2	50
Group:	-2	50
Total Revenues	4,130	2,550
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		
299 Assets less than \$5000		
898 Reimburse Impact Fees	510	
899 Reimburse Imp.Fee Interest		
900 Capital Outlay \$5,000+		
940 Machinery & Equipment	5,021	
Account:	5,531	0
Group:	5,531	0
Total Expenditures	5,531	0

2170 Airport

Account	Previous Year Actual	Final Budget
-----	-----	-----
Expenditures		
430000 PUBLIC WORKS		
430300 Airport		
142 Worker's Compensation		
	Account:	0
	Group:	0
Total Expenditures		0

2210 Parks/Salish Point

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331010 CDBG Grant Funds		0
Group:		0
340000 Charges for Services		
346030 Driving Range - CC Receipts		0
Group:		0
360000 Miscellaneous Revenues		
365000 Donations Operating	3,233	0
365010 Sidewalk Fund Donation PIL		0
365020 State Reimb Kerr Dam Rd	4,769	5,000
Group:	8,002	5,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-6	100
Group:	-6	100
380000 Other Financing Sources		
383010 Transfer from Other Fund		0
Group:		0
Total Revenues	7,996	5,100
Expenditures		
430000 PUBLIC WORKS		
430246 Storm Drainage		
930 Improvements Not Buildings		
Account:		0
Group:		0
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		1,000
300 Purchased Services	582	2,000
930 Improvements Not Buildings	14,464	
936 Parks and Rec Facilities		
Account:	15,046	3,000
Group:	15,046	3,000
Total Expenditures	15,046	3,000

2210 Parks/Salish Point

Account	Previous Year Actual	Final Budget
-----	-----	-----

2211 Skate Park Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365000 Donations Operating	1,060	111,000
365020 State Reimb Kerr Dam Rd		0
Group:	1,060	111,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
Group:		0
Total Revenues	1,060	111,000
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		1,500
300 Purchased Services		
900 Capital Outlay \$5,000+	976	
Account:	976	1,500
Group:	976	1,500
Total Expenditures	976	1,500

2212 Cultural Trust Grant

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365000 Donations Operating		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
	Group:	0
Total Revenues		0

2213 Dog Park/Travis Dolphin

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365010 Sidewalk Fund Donation PIL		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
	Group:	0
380000 Other Financing Sources		
383020 Transfer from Fund 4530		0
	Group:	0
Total Revenues		0
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		382
299 Assets less than \$5000	462	
	Account:	382
	Group:	382
Total Expenditures	462	382

2214 Rotary Donation

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd		0
365040 Donation - Fire Barnowsky Estate		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
	Group:	0
Total Revenues		0
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
299 Assets less than \$5000		
821 Transfer to General		
930 Improvements Not Buildings	167	
936 Parks and Rec Facilities		
	Account:	0
	Group:	0
Total Expenditures	167	0

2215 Hanging Basket Maintenance

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365010 Sidewalk Fund Donation PIL	3,058	3,400
366010 Sale of Fixed Assets		0
Group:	3,058	3,400
370000 Investment and Royalty Earnings		
371010 Interest-Operating	1	0
Group:	1	0
Total Revenues	3,059	3,400
Expenditures		
460000 CULTURE AND RECREATION		
460434 Hanging Basket Maintenance		
100 Personal Services	3,333	3,250
120 Overtime	113	
140 Social Security/Medicare	264	249
141 Unemployment Insurance	19	18
142 Worker's Compensation	216	212
143 PERS/Retirement		
145 Medical/Life Insurance		
200 Supplies		
231 Gas, Oil, Diesel Fuel,		
Account:	3,945	3,729
Group:	3,945	3,729
Total Expenditures	3,945	3,729

2216 Parkland Subdivision Fee (formerly 7060)

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331050 Community Transportation Enhancement Programs		0
331950 Parks Federal ARRA Recycle Grant		0
Group:		0
340000 Charges for Services		
346080 Park Subdivision Charges	688	1,000
Group:	688	1,000
360000 Miscellaneous Revenues		
365000 Donations Operating		0
Group:		0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-25	100
Group:	-25	100
Total Revenues	663	1,100
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		
299 Assets less than \$5000		
300 Purchased Services		
354 Engineer Services		
900 Capital Outlay \$5,000+		
920 Land/Building	17,043	
940 Machinery & Equipment		28,500
Account:	17,043	28,500
Group:	17,043	28,500
520000 Other Financing Uses		
521016 Transfer to 2210 FWP Match		
936 Parks and Rec Facilities		
Account:		0
522010 Parks Interfund Transfers Out		
829 Transfer to CIP Fund		
Account:		0
Group:		0
Total Expenditures	17,043	28,500

2216 Parkland Subdivision Fee (formerly 7060)

Account	Previous Year Actual	Final Budget
-----	-----	-----

2218 Carol Sampson Sherick Trail Memorial Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365030 Donation Parkland Subd. Operating		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
	Group:	0
Total Revenues		0
Expenditures		
460000 CULTURE AND RECREATION		
460400 Park and Recreation Services		
200 Supplies		
	Account:	0
460430 Parks		
200 Supplies		826
	Account:	826
	Group:	826
Total Expenditures		826

2219 Parks Donations

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate	181,038	1,000
365060 Sale of Donated Land	515	0
Group:	181,553	1,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-3	50
Group:	-3	50
Total Revenues	181,550	1,050
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		
299 Assets less than \$5000	538	
300 Purchased Services	83	
512 tax		210
920 Land/Building	180,000	
930 Improvements Not Buildings	1,025	
Account:	181,646	210
Group:	181,646	210
Total Expenditures	181,646	210

2221 Eagle Scout Project Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365060 Sale of Donated Land		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
	Group:	0
Total Revenues		0
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
299 Assets less than \$5000		
822 Transfer to Other Funds		
	Account:	0
	Group:	0
Total Expenditures		0

2222 Park Donations - Restricted

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate		0
Group:		0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
Group:		0
380000 Other Financing Sources		
383040		0
Group:		0
Total Revenues		0
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		
299 Assets Less than \$5000		
300 Purchased Services		
920 Land/Building		
930 Improvements Not Buildings	6,038	1,300
Account:	6,038	1,300
Group:	6,038	1,300
520000 Other Financing Uses		
521030 Transfer to General		
821 Transfer to General		
Account:		0
Group:		0
Total Expenditures	6,038	1,300

2225 Employee Christmas Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
341010 Miscellaneous Collections		500
	Group:	500
360000 Miscellaneous Revenues		
365030 Donation Parkland Subd. Operating		550
365070 Contributions from TIF District #1		0
	Group:	550
Total Revenues		1,050
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
200 Supplies		200
204 Inventoried Supplies		
299 Assets less than \$5000		200
300 Purchased Services		
	Account:	400
	Group:	400
Total Expenditures		400

2310 Tax Increment District

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	799	1,200
Group:	799	1,200
330000 Intergovernmental Revenues		
335230 HB124 Entitlement Share Payments	13,081	13,081
Group:	13,081	13,081
360000 Miscellaneous Revenues		
363000 Special Assessments		0
Group:		0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-44	700
Group:	-44	700
380000 Other Financing Sources		
383020 Transfer from Fund 4530		2,319
Group:		2,319
Total Revenues	13,836	17,300
Expenditures		
470000 Housing and Community Development		
470110 Administration		
300 Purchased Services	1,273	1,500
358 Payment to General	3,752	3,752
Account:	5,025	5,252
470120 Construction		
791 TIF District Contributions		0
Account:		0
470210 Administration		
610 Principal	58,902	60,675
620 Interest	14,912	19,145
900 Capital Outlay \$5,000+	192	150,000
Account:	74,006	229,820
Group:	79,031	235,072
520000 Other Financing Uses		
521000 Interfund Operating Transfers Out		
831 Transfer to Fund 4530		0
Account:		0
Group:		0
Total Expenditures	79,031	235,072

2310 Tax Increment District

Account	Previous Year Actual	Final Budget
-----	-----	-----

2350 Local Government Study Commission

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	18	0
Group:	18	0
370000 Investment and Royal ty Earnings		
371010 Interest-Operati ng		0
Group:		0
380000 Other Fi nancing Sources		
383010 Transfer from Other Fund		0
Group:		0
Total Revenues	18	0
Expendi tures		
410000 GENERAL GOVERNMENT		
411870 Local Government Review		
200 Suppl ies		
300 Purchased Servi ces	73	
375 Educati on, Travel , Dues		
393 El ecti on Servi ces		
821 Transfer to General		11,267
Account:	73	11,267
Group:	73	11,267
Total Expendi tures	73	11,267

2386 Street Permits Revenue

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
320000 Licenses and Permits		
323020 Street Cut Permits	4,414	2,500
	Group:	2,500
360000 Miscellaneous Revenues		
365000 Donations Operating		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-1	0
	Group:	0
Total Revenues	4,413	2,500
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
300 Purchased Services		1,100
	Account:	1,100
	Group:	1,100
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		
900 Capital Outlay \$5,000+		
	Account:	0
	Group:	0
Total Expenditures		1,100

2390 Drug Forfeiture Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
350000 Fines and Forfeitures		
351000 Court Fines and Forfeitures		0
351010 Surcharge Ord. #621	15,994	12,500
Group:	15,994	12,500
360000 Miscellaneous Revenues		
362000 Easement on Kerr Dam Road-State of Montana		0
365020 State Reimb Kerr Dam Rd	11,569	0
365050 Fire Training Grants/Donations		0
365070 Contributions from TIF District #1		0
366010 Sale of Fixed Assets		0
Group:	11,569	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-2	15
Group:	-2	15
380000 Other Financing Sources		
384040 DTF Income - Other Agencies	1,584	12,500
Group:	1,584	12,500
Total Revenues	29,145	25,015
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	267	1,500
231 Gas, Oil, Diesel Fuel,		500
294 DTF Operations		1,000
299 Assets less than \$5000	11,569	
300 Purchased Services	551	2,000
360 Repair and Maintenance		
375 Education, Travel, Dues		
805 DTF Agency Payouts	792	12,500
900 Capital Outlay \$5,000+	8,000	
Account:	21,179	17,500
Group:	21,179	17,500
Total Expenditures	21,179	17,500

2390 Drug Forfeiture Fund

Account	Previous Year Actual	Final Budget
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2394 Building Code Enforcement

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
320000 Licenses and Permits		
323010 Building Permits	81,619	70,000
323011 Plan Review Fees	25,020	25,000
323012 Mechanical Permit Comm & Res	6,175	5,000
323013 Demolition Permits		0
323021 Plumbing Permit Comm & Res	7,269	6,000
323022 Electrical Permit Res. Only	5,385	4,000
323025 Fire Sprinkler Permit - Comm.		3,000
Group:	125,468	113,000
340000 Charges for Services		
341010 Miscellaneous Collections		250
343380 Inspection Fees		0
Group:		250
360000 Miscellaneous Revenues		
360000 Miscellaneous Revenues	48	0
363010 Maintenance Assessments		0
363040 P & I Special Assessments		0
366010 Sale of Fixed Assets		0
Group:	48	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	10	0
Group:	10	0
Total Revenues	125,526	113,250

Expenditures

510000 MISCELLANEOUS		
510320 Salary Reserve-Compensated Absences		
119 Salary Reserve		
Account:		0
Group:		0
410000 GENERAL GOVERNMENT		
411000 Planning and Research Services		
300 Purchased Services		
306 Commercial Zoning Update		
Account:		0
Group:		0

2394 Building Code Enforcement

Account	Previous Year Actual	Final Budget
-----	-----	-----
420000 PUBLIC SAFETY		
420500 Protective Inspections		
100 Personal Services	44,521	49,472
119 Salary Reserve		
120 Overtime		
125 Compensated Absences	3,375	3,500
130 Employee Benefits		3,906
140 Social Security/Medicare	3,551	3,906
141 Unemployment Insurance	263	291
142 Worker's Compensation	252	307
143 PERS/Retirement	3,962	4,434
145 Medical/Life Insurance	10,022	11,336
146 Medical Payback		
200 Supplies	464	700
231 Gas, Oil, Diesel Fuel,	447	600
299 Assets less than \$5000		600
300 Purchased Services	432	2,000
345 Telephone & Data Svcs	649	675
348 Wireless services	422	425
354 Engineer Services		500
355 GIS Services		500
358 Payment to General		3,000
375 Education, Travel, Dues	750	2,000
399 Other Contracted Services		
501 DOC Bldg Ed Asmt	438	600
900 Capital Outlay \$5,000+		6,000
940 Machinery & Equipment		
941 Mach. & Equip.		
949 Capital Outlay Reserve		5,000
Account:	69,548	99,752
420540 Land Use Inspection/Zoning Enforcement		
200 Supplies		
300 Purchased Services		
Account:		0
420545 Zoning Update		
306 Commercial Zoning Update		
Account:		0
Group:	69,548	99,752
Total Expenditures	69,548	99,752

2395 Tree Fund

Account	Previous Year Actual	Final Budget
Revenues		
330000 Intergovernmental Revenues		
334130 State Forestry Grant		0
	Group:	0
360000 Miscellaneous Revenues		
365000 Donations Operating		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-1	20
	Group:	-1 20
380000 Other Financing Sources		
383010 Transfer from Other Fund	4,295	4,000
	Group:	4,295 4,000
Total Revenues	4,294	4,020

Expenditures

420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies		
	Account:	0
	Group:	0
480000 Conservation of Natural Resources		
480150 Tree Conservation		
100 Personal Services		
140 Social Security/Medicare		
141 Unemployment Insurance		
142 Worker's Compensation		
200 Supplies		
201 Supplies-SBA Tree Grant		
300 Purchased Services	5,612	4,000
301 Purchased Services-SBA Tree		
341 Electric	237	300
900 Capital Outlay \$5,000+		
935 Tree Restoration		
	Account:	5,849 4,300
480175 Tree Fund Memorials		
200 Supplies		
	Account:	0
480400		
300 Purchased Services		
	Account:	0

2395 Tree Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Group:	5,849	4,300
Total Expenditures	5,849	4,300

2398 Credit Card Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
341090 Credit Card Convenience Fees	2,241	2,400
Group:	2,241	2,400
360000 Miscellaneous Revenues		
365000 Donations Operating		0
Group:		0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
Group:		0
380000 Other Financing Sources		
383010 Transfer from Other Fund		0
Group:		0
Total Revenues	2,241	2,400
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
313 Visa/Mastercharge Service	417	1,000
Account:	417	1,000
Group:	417	1,000
460000 CULTURE AND RECREATION		
460445 Boettcher Lifeguard		
100 Personal Services		
140 Social Security/Medicare		
141 Unemployment Insurance		
142 Worker's Compensation		
143 PERS/Retirement		
145 Medical/Life Insurance		
200 Supplies		
300 Purchased Services		
Account:		0
Group:		0
520000 Other Financing Uses		
521017 Transfer to #2213 Dog Park Fund		
822 Transfer to Other Funds		
Account:		0
Group:		0
Total Expenditures	417	1,000

2398 Credit Card Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----

2702 Fire Training Center Donations

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331020 Community Oriented Policing Services COPS		0
Group:		0
360000 Miscellaneous Revenues		
365030 Donation Parkland Subd. Operating		0
365040 Donation - Fire Barnowsky Estate	50	2,500
Group:	50	2,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-4	0
Group:	-4	0
Total Revenues	46	2,500
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
200 Supplies		
299 Assets less than \$5000		
375 Education, Travel, Dues		
702 Fire Donation Equipment		
900 Capital Outlay \$5,000+		19,000
Account:		19,000
Group:		19,000
Total Expenditures		19,000

2703 Fire Memb. Donation Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate	53	0
Group:	53	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
Group:		0
Total Revenues	53	0
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
200 Supplies	1,261	
299 Assets less than \$5000		
300 Purchased Services		
348 Wireless services		
701 Donations from Fire		
Account:	1,261	0
Group:	1,261	0
Total Expenditures	1,261	0

2705 Downtown Christmas Light Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365000 Donations Operating	1,600	0
	Group:	0
Total Revenues	1,600	0
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
200 Supplies	718	100
300 Purchased Services		
	Account:	100
	Group:	100
Total Expenditures	718	100

2710 Kids Safety/POLICE/FIRE

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365000 Donations Operating		500
	Group:	500
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
	Group:	0
Total Revenues		500
Expenditures		
420000 PUBLIC SAFETY		
420144 Juvenile Programs		
200 Supplies		250
	Account:	250
420400 Fire Protection and Control		
200 Supplies	250	250
	Account:	250
	Group:	500
Total Expenditures	250	500

2720 Police Donations

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365010 Sidewalk Fund Donation PIL	1,000	1,000
365020 State Reimb Kerr Dam Rd	598	500
367010 Police Bike Auction	470	200
Group:	2,068	1,700
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-2	10
Group:	-2	10
Total Revenues	2,066	1,710
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	2,473	1,000
299 Assets less than \$5000		2,000
300 Purchased Services	968	1,000
326 Hoop Fest Security Svcs.		
375 Education, Travel, Dues		
900 Capital Outlay \$5,000+		
Account:	3,441	4,000
Group:	3,441	4,000
Total Expenditures	3,441	4,000

2730 K-9 Donation Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365000 Donations Operating		500
	Group:	500
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
	Group:	0
Total Revenues		500
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	90	
299 Assets less than \$5000		
	Account:	0
	Group:	0
Total Expenditures	90	0

2810 Police Training Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
334040 State Aid to Transportation		0
335050 Insurance Premium Apportionment	13,344	15,000
Group:	13,344	15,000
340000 Charges for Services		
342010 Law Enforcement	10,075	0
Group:	10,075	0
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd		0
Group:		0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-2	35
Group:	-2	35
Total Revenues	23,417	15,035

Expenditures

510000 MISCELLANEOUS		
510550 Life and Annuity Premiums for Police Officers		
521 Reserve Life & Annuity Prem.		
Account:		0
Group:		0
420000 PUBLIC SAFETY		
420130 Personnel Training		
100 Personal Services		
140 Social Security/Medicare		
141 Unemployment Insurance		
142 Worker's Compensation		
143 PERS/Retirement		
145 Medical/Life Insurance		
300 Purchased Services		
521 Reserve Life & Annuity Prem.		
900 Capital Outlay \$5,000+		
Account:		0
420140 Crime Control and Investigation		
200 Supplies		1,000
300 Purchased Services	10,102	2,000
375 Education, Travel, Dues	11,288	15,000
519 Life and Annuity Premiums		
Account:	21,390	18,000
Group:	21,390	18,000

2810 Police Training Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Total Expenditures	21,390	18,000

2820 Gas Apportionment Tax Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331050 Community Transportation Enhancement Programs		0
335040 Gasoline Tax Apportionment	99,818	99,719
Group:	99,818	99,719
340000 Charges for Services		
343010 Street and Roadway Charges		0
Group:		0
360000 Miscellaneous Revenues		
362030 Ambulance Insurance Premium		0
365000 Donations Operating		0
Group:		0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-7	150
Group:	-7	150
380000 Other Financing Sources		
381070 Notes/Loans/Intercap		0
Group:		0
Total Revenues	99,811	99,869

Expenditures

430000 PUBLIC WORKS		
430230 Road and Street Construction		
200 Supplies		
231 Gas, Oil, Diesel Fuel,		
950 Construction		
Account:		0
430240 Road and Street Maintenance		
100 Personal Services		
200 Supplies	23,691	24,000
231 Gas, Oil, Diesel Fuel,	8,114	10,000
280 Paving Materials	19,724	30,000
281 Street Maint Chemicals	15,558	20,000
300 Purchased Services	10,129	5,000
900 Capital Outlay \$5,000+		
904 Capital Outlay Streets		
939 Infrastructure		
940 Machinery & Equipment		
Account:	77,216	89,000
Group:	77,216	89,000

2820 Gas Apportionment Tax Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
460000 CULTURE AND RECREATION		
460240 Fair Operation		
280 Paving Materials		
Account:		0
Group:		0
490000 DEBT SERVICE		
490500 Other Debt Service Payments		
610 Principal		10,905
620 Interest		817
Account:		11,722
Group:		11,722
520000 Other Financing Uses		
522040 Streets Interfund Transfers Out		
829 Transfer to CIP Fund		
Account:		0
Group:		0
Total Expenditures	77,216	100,722

2875 Police Federal Grants

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331160 Aging Services		0
334010 Crime Control	1,056	2,500
Group:	1,056	2,500
Total Revenues	1,056	2,500
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
262 Protective Gear	1,056	2,500
299 Assets less than \$5000		
Account:	1,056	2,500
Group:	1,056	2,500
Total Expenditures	1,056	2,500

2932 Parks ARRA Recycle Grant

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331950 Parks Federal ARRA Recycle Grant		0
Group:		0
370000 Investment and Royal ty Earni ngs		
371010 Interest-Operati ng		0
Group:		0
Total Revenues		0
Expendi tures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Suppl ies	75	100
231 Gas, Oi l, Di esel Fuel,		
300 Purchased Servi ces		
920 Land/Bui lding		
Account:	75	100
Group:	75	100
Total Expendi tures	75	100

2943 RCDI/Growth Policy

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331010 CDBG Grant Funds	3,575	3,575
Group:	3,575	3,575
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-1	10
Group:	-1	10
Total Revenues	3,574	3,585
Expenditures		
420000 PUBLIC SAFETY		
420540 Land Use Inspection/Zoning Enforcement		
325 Growth Policy Update		0
Account:		0
420545 Zoning Update		
100 Personal Services		
140 Social Security/Medicare		
141 Unemployment Insurance		
142 Worker's Compensation		
143 PERS/Retirement		
145 Medical/Life Insurance		
300 Purchased Services		
325 Growth Policy Update	7,104	760
Account:	7,104	760
Group:	7,104	760
Total Expenditures	7,104	760

2953 NW Drug Task Force

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331020 Community Oriented Policing Services COPS	12,330	12,330
338020 NW Drug Task Force Local Match	43,431	47,670
Group:	55,761	60,000
380000 Other Financing Sources		
383040	43,431	47,670
Group:	43,431	47,670
Total Revenues	99,192	107,670
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
100 Personal Services	42,256	45,860
120 Overtime		
125 Compensated Absences		
140 Social Security/Medicare	608	600
141 Unemployment Insurance	235	240
142 Worker's Compensation	2,279	2,300
143 PERS/Retirement	3,319	3,400
145 Medical/Life Insurance	4,547	4,600
150 MPORS	2,518	3,000
200 Supplies		
345 Telephone & Data Svcs		
735 NW Drug Task Force Donation	43,431	47,670
Account:	99,193	107,670
Group:	99,193	107,670
Total Expenditures	99,193	107,670

**CITY OF POLSON
SPECIAL REVENUE FUNDS
DEBT OBLIGATIONS SUPPLEMENT SCHEDULE
LOANS, CONTRACTS, NOTES, LEASE PURCHASE, ETC.
Fiscal Year 2016 - 2017**

Fund Name: Tax Increment District

Fund No. 2310

	(610)	(620)	(630)	TOTAL
PURPOSE	PRINCIPAL	INTEREST	SERVICE CHARGE	REQUIRED
TIF Bonds - Walkpath & City dock	\$ 60,675.00	\$ 19,145.00		\$ 79,820.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL	\$ 60,675.00	\$ 19,145.00	\$ -	\$ 79,820.00

Fund Name: Gas Apportionment Tax

Fund No. 2820

	(610)	(620)	(630)	TOTAL
PURPOSE	PRINCIPAL	INTEREST	SERVICE CHARGE	REQUIRED
InterCap Loan - dump truck	\$ 10,905.00	\$ 817.00		\$ 11,722.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL	\$ 10,905.00	\$ 817.00	\$ -	\$ 11,722.00

Fund Name:

Fund No.

	(610)	(620)	(630)	TOTAL
PURPOSE	PRINCIPAL	INTEREST	SERVICE CHARGE	REQUIRED
				0
				0
				0
				0
				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
-----	-----	-----
Revenues		
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	-31	625
Group:	-31	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	-31	625
Expenditures		
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

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
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
363020 Bond Principle & Interest Assessments	68,271	70,000
363030 Sidewalk and Curb Assessments		0
363040 P & I Special Assessments	525	500
Group:	68,796	70,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-12	200
Group:	-12	200
380000 Other Financing Sources		
381030 SID Bonds		0
Group:		0
Total Revenues	68,784	70,700
Expenditures		
490000 DEBT SERVICE		
490300 Special Improvement Bonds		
610 Principal	44,585	50,000
620 Interest	21,640	21,000
Account:	66,225	71,000
Group:	66,225	71,000
Total Expenditures	66,225	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		0
365030 Donation Parkland Subd. Operating		0
365070 Contributions from TIF District #1		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-1	0
	Group:	-1
380000 Other Financing Sources		
381030 SID Bonds		0
383010 Transfer from Other Fund		0
	Group:	0
Total Revenues	-1	0

Expenditures

430000 PUBLIC WORKS		
430230 Road and Street Construction		
354 Engineer Services		
823 Transfer to Tree Fund 2395	4,295	
939 Infrastructure		
	Account:	4,295
	Group:	4,295

4520 Streetscape/Main St. Imp. Project

Account	Previous Year Actual	Final Budget
-----	-----	-----
490000 DEBT SERVICE		
490300 Special Improvement Bonds		
610 Principal		
620 Interest		
	Account:	0
	Group:	0
Total Expenditures	4,295	0

4530 TIFD Ci ty Dock & Wal kpath project

Account	Previ ous Year Actual	Fi nal Budget
-----	-----	-----
Revenues		
370000 Investment and Royal ty Earni ngs		
371010 Interest-Operati ng	-8	0
Group:	-8	0
380000 Other Fi nanci ng Sources		
381020 Revenue Bond Proceeds		0
383010 Transfer from Other Fund		0
Group:		0
Total Revenues	-8	0
Expendi tures		
470000 Housi ng and Communi ty Devel opment		
470120 Constructi on		
900 Capital Outlay \$5,000+	6, 188	
Account:	6, 188	0
Group:	6, 188	0
520000 Other Fi nanci ng Uses		
521000 Interfund Operati ng Transfers Out		
834 Transfer to Fund 2310		2, 319
Account:		2, 319
Group:		2, 319
Total Expendi tures	6, 188	2, 319

E. Enterprise Funds

5000

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	7,429	8,000
346003 Golf Food Snacks	1,178	1,200
346004 Golf Cart Food	2,387	2,500
346005 Golf Cart Liquor		
346006 Golf Cart Beer	17,726	18,000
346007 Golf Cart Soda	4,415	4,700
346008 Golf League & Tournaments		
346009 Golf Catering Food		
346010 Golf Restaurant Food Service	41,094	45,000
346011 Golf Beer Revenue	42,283	44,000
346012 Golf Wine Revenue	2,817	3,000
346013 Golf Liquor Revenue		
346014 Golf Promo Adjustment		
346015 Green Fee Punch Card	53,312	52,000
346016 Golf Cart Annual Pass	18,023	20,000
346017 Golf Bag Storage Fees		
346020 Green Fees	343,486	365,000
346021 Golf Season Pass Fees	293,468	308,000
346022 Storage Fees	27,136	30,000
346023 Golf Cart Rental Fees	134,797	142,000
346024 Golf Trail Use Fees	26,757	28,000
346025 Flathead Golf Association Punch Card Revenues	2,368	2,500
346026 Cart Punch Card Fees	10,270	10,000
346027 Driving Range	16,009	16,000
346028 Gasoline Sales	389	500
346029 Miscellaneous Revenue		
346030 Driving Range - CC Receipts	9,757	11,000
346031 Driving Range Pass	33	50
346032 Insurance Reimbursement		
346034 Golf Restaurant Room Fees		
346035 Golf Restaurant Gratuities		
346036 Golf Restaurant Long/Short		
Group:	1,055,134	1,111,450
360000 Miscellaneous Revenues		
360000 Miscellaneous Revenues		
360004 Prior Year Overpayments	2,237	
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		

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	1,471	500
362050 CHS - Redeemed Equity		
362060 Misc Reimbursements		
365000 Donations Operating		
366010 Sale of Fixed Assets		
366011 Sale Liq. Lic. Princ. -Golf		
Group:	7,308	4,100
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-35	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:	-35	1,100
380000 Other Financing Sources		
381020 Revenue Bond Proceeds		1,300,000
381025 Rev Bond'98 Proc/Glf		
381070 Notes/Loans/Intercap		
382030 Gain or (Loss) on Sale of Fixed Assets		
382040 Net Gain on Insurance Recovery		
383012 Other Financial Sources		
384050 Advance from Sewer Enterprise Fund	342,700	
Group:	342,700	1,300,000
 Total Revenues	 1,405,107	 2,416,650

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/Retirement		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	215,551	256,856
119 Salary Reserve		
120 Overtime	3,077	
125 Compensated Absences	10,423	15,000
130 Employee Benefits		
140 Social Security/Medicare	17,200	19,300
141 Unemployment Insurance	1,260	1,413
142 Worker's Compensation	16,820	20,319
143 PERS/Retirement	13,407	14,033
145 Medical/Life Insurance	23,270	20,749
146 Medical Payback		
200 Supplies	1,938	2,300
221 Fertilizer/Chemicals/Seed	40,769	45,500
222 Fungicide		
223 Seed	-96	
224 Safety program		
225 Gaming Petty Cash		
229 Miscellaneous		500
231 Gas, Oil, Diesel Fuel,	16,877	30,500
232 Sprinkler Parts	5,275	8,000
233 Mach/Equip/Parts	28,282	26,000
234 Course Repair Parts	6,798	6,000
241 Small Tools	898	1,000
242 Ground Maintenance Tools		
299 Assets less than \$5000		
300 Purchased Services	2,278	4,000
304 Paving-Cart Paths		
312 Freight, Express, & Truck		
327 Interim City Attorney -		
331 License and Permits	60	400
341 Electric	21,808	24,000
342 Water	6,379	6,000
345 Telephone & Data Svcs	2,707	1,100
348 Wireless services	2,389	2,200
349 Garbage Disposal Services	1,032	1,200
358 Payment to General	30,000	30,000

CITY OF POLSON
Fund Budget Summary
For the Year: 2016 - 2017

5010 Golf Fund

Account	Previous Year Actual	Final Budget
359 Architect, Engineer &		
360 Repair and Maintenance	2,432	3,000
375 Education, Travel, Dues	4,640	4,400
380 Memberships		
450 Landscaping	466	1,500
451 Top Dressing Sand		
452 Gravel/Sand/Peat	5,226	8,000
515 Insurance Deductibles		
540 Irrigation Assessments	4,548	4,600
703 Donation Public ROW		
821 Transfer to General		
900 Capital Outlay \$5,000+		
901 Replacement and Depreciation	27,054	116,254
911 Golf Pro Shop Entrance		
920 Land/Building		
934 Sprinkler System	3,445	750,000
940 Machinery & Equipment		
949 Capital Outlay Reserve		
Account:	516,213	1,424,124
460447 Golf Course - Pro Shop		
100 Personal Services	39,651	40,000
120 Overtime		
125 Compensated Absences		
130 Employee Benefits		
140 Social Security/Medicare	3,033	3,200
141 Unemployment Insurance	218	250
142 Worker's Compensation	2,490	2,500
143 PERS/Retirement		
145 Medical/Life Insurance		
200 Supplies	4,802	5,200
210 Office Supplies		
220 Operating supplies		
227 97 New 9 Arch/Eng		
229 Miscellaneous	7,687	1,000
231 Gas, Oil, Diesel Fuel,	1,702	1,500
270 Beer & Wine Supplies		
299 Assets less than \$5000		500
300 Purchased Services	5,181	5,000
312 Freight, Express, & Truck		
313 Visa/Mastercharge Service	5,370	8,000
321 Papervision/Website		
327 Interim City Attorney -		
335 Membership & Registration	200	200
337 Advertising	7,108	7,200
341 Electric	4,883	4,800
342 Water	1,407	900
345 Telephone & Data Svcs	2,536	2,000
347 Propane		
349 Garbage Disposal Services	962	1,500
350 Contracted Services	119,890	120,300

CITY OF POLSON
Fund Budget Summary
For the Year: 2016 - 2017

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	367	1,000
361 Janitorial Services		
369 Gaming Machine		
610 Principal		342,700
620 Interest	1,859	9,000
808 Cash Short (Long)	-11	
900 Capital Outlay \$5,000+		
901 Replacement and Depreciation		
920 Land/Buidling	230,956	
Account:	440,291	556,750
460448 Golf Course - Carts		
231 Gas, Oil, Diesel Fuel,	5,082	5,500
233 Mach/Equip/Parts	1,888	2,000
312 Freight, Express, & Truck		
341 Electric	127	150
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:	168,797	7,650
460449 Golf Course - Driving Range		
220 Operating supplies		500
299 Assets less than \$5000		
312 Freight, Express, & Truck		
313 Visa/Mastercharge Service	1,091	1,000
360 Repair and Maintenance		
901 Replacement and Depreciation		5,000
Account:	1,091	6,500
460450 Golf Course Restaurant		
205 Kitchen Supplies	4	1,500
268 Golf Restaurant Snacks	1,793	1,800
269 Golf Restaurant Food	33,228	34,000
270 Beer & Wine Supplies	28,182	29,000
276 Bar Supplies		1,000
277 Liquor Purchases		
278 Golf Restaurant Soda	5,774	6,000
290 Inventory Adjustment		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:	68,981	74,300

CITY OF POLSON
Fund Budget Summary
For the Year: 2016 - 2017

5010 Golf Fund

Account	Previous Year Actual	Final Budget
460460 G. C. Restaurant O & M		
100 Personal Services	46,335	47,000
120 Overtime	87	
125 Compensated Absences		
130 Employee Benefits		
140 Social Security/Medicare	3,551	3,600
141 Unemployment Insurance	255	260
142 Worker's Compensation	2,896	3,000
143 PERS/Retirement	496	500
145 Medical/Life Insurance		
149 Golf Restaurant Gratuities	210	
200 Supplies	3,988	2,500
225 Gaming Petty Cash		
229 Miscellaneous		150
231 Gas, Oil, Diesel Fuel,	2,852	3,000
299 Assets less than \$5000	800	
300 Purchased Services	3,151	3,000
313 Visa/Mastercharge Service	684	1,000
327 Interim City Attorney -		
329 Entertainment	2,600	
331 License and Permits	400	515
337 Advertising	525	550
341 Electric	2,454	3,500
342 Water	1,407	1,600
345 Telephone & Data Svcs	1,517	1,500
349 Garbage Disposal Services	738	750
351 F/B Mgr Profit Sharing		1,000
357 Litigation Expenses/Outside	19,113	
360 Repair and Maintenance	733	1,500
375 Education, Travel, Dues		200
380 Memberships		
610 Principal		
620 Interest		
808 Cash Short (Long)	-36	
875 Fines & Forfeitures		
900 Capital Outlay \$5,000+		
901 Replacement and Depreciation		35,000
Account:	94,756	110,125
Group:	1,290,129	2,179,449
490200 Revenue Bonds		
610 Principal	101,017	103,157
620 Interest	3,770	1,631
621 Interest-Loan from Fund 2384		
625 Interest		
630 Paying Agent Fees (Bank		
Account:	104,787	104,788

CITY OF POLSON
Fund Budget Summary
For the Year: 2016 - 2017

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:	104,787	104,788
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	1,394,916	2,302,637
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 -----
Revenues		
340000 Charges for Services		
341072 Impact Fee	123,797	75,000
	Group:	75,000
370000 Investment and Royalty Earnings		
371016 Interest-Impact Fee Funds	-53	1,200
	Group:	1,200
Total Revenues	123,744	76,200
Expenses		
430500 Water Utilities		
898 Reimburse Impact Fees	45,696	40,000
899 Reimburse Imp.Fee Interest		
900 Capital Outlay \$5,000+		360,000
	Account:	400,000
	Group:	400,000
Total Expenses	45,696	400,000

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	_____	_____
 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	 _____	 _____

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		112,700
334121 DNRC Grant		
334122 RRGL Grant		
	Group:	112,700
340000 Charges for Services		
343020 Water Revenues	1,033,711	1,030,000
343022 Unmetered/Coin-op Water Sales	1,026	1,200
343024 Sale Materials/Supplies	15,177	15,000
343025 Water Permits	6,000	4,000
343026 Water Installation Charges	465	2,000
343027 Miscellaneous Revenue	6	200
343028 Golf Department Water Use		
343029 Water Quality Tap Fee		
343033 Sewer Permits Repl/Depr		
343037 GIS Services	228	2,000
343375 GIS Mapping & other services	58	
	Group:	1,056,671
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	375	
366000 Chlorine Litigation Payment		
366010 Sale of Fixed Assets		
	Group:	375
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-257	4,500
371011 Interest-Replacement/Depreciation		
371012 Interest-Bond Reserve		
371013 Interest-Revenue Bond		
371014 Interest - Surplus Reserve		
	Group:	-257

5210 Water Fund

Account	Previous Year Actual	Final Budget

380000 Other Financing Sources		
381020 Revenue Bond Proceeds	22,306	
382030 Gain or (Loss) on Sale of Fixed Assets		
382040 Net Gain on Insurance Recovery		
383000 Intrafund Transfers 102240		
Group:	22,306	
Total Revenues	1,079,095	1,172,200

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/Retirement		
Account:		
Group:		
Total Non-Cash Expenses		
430500 Water Utilities		
119 Salary Reserve		10,000
200 Supplies	346	5,000
204 Inventoried Supplies		
295 Misc Income purchase offset		
297 Homeland Security		25,000
299 Assets less than \$5000	1,752	5,000
300 Purchased Services	643	5,000
308 Water Study/TSEP Grant PER		15,000
313 Visa/Mastercharge Service		
345 Telephone & Data Svcs	1,317	1,350
348 Wireless services	2,299	2,000
354 Engineer Services	481	500
375 Education, Travel, Dues	4,613	5,000
400 Building Materials		
540 Irrigation Assessments	226	250
541 Clearview Heights RID		
546 Water Quality Tap Fee	4,690	6,000
901 Replacement and Depreciation	26,931	25,000
Account:	43,298	105,100
430510 Administration		
358 Payment to General	69,525	69,525

5210 Water Fund

Account	Previous Year Actual	Final Budget
<hr/>		
Account:	69,525	69,525
430530 Source of Supply and Pumping		
100 Personal Services	39,477	53,767
120 Overtime	2,621	351
125 Compensated Absences	5,258	5,500
130 Employee Benefits		
140 Social Security/Medicare	3,590	4,514
141 Unemployment Insurance	261	327
142 Worker's Compensation	2,910	3,886
143 PERS/Retirement	3,918	4,990
145 Medical/Life Insurance	5,153	8,147
146 Medical Payback		
200 Supplies		2,500
299 Assets less than \$5000		5,000
300 Purchased Services	13,107	10,000
303 Wellhead Protection		
341 Electric	47,805	60,000
354 Engineer Services	6,887	15,000
900 Capital Outlay \$5,000+	122,294	270,726
920 Land/Building		53,000
Account:	253,281	497,708
430540 Purification and Treatment		
100 Personal Services	37,113	56,267
120 Overtime	2,621	351
125 Compensated Absences	5,258	3,000
130 Employee Benefits		
140 Social Security/Medicare	3,411	4,515
141 Unemployment Insurance	247	327
142 Worker's Compensation	2,762	3,886
143 PERS/Retirement	3,723	4,990
145 Medical/Life Insurance	4,916	8,147
146 Medical Payback		
200 Supplies	9,206	10,000
221 Fertilizer/Chemicals/Seed		
300 Purchased Services	4,046	5,000
354 Engineer Services		10,000
900 Capital Outlay \$5,000+		
Account:	73,303	106,483
430550 Transmission and Distribution		
100 Personal Services	51,156	58,666
119 Salary Reserve		
120 Overtime	708	98
125 Compensated Absences	4,207	4,500
130 Employee Benefits		
140 Social Security/Medicare	4,152	4,637
141 Unemployment Insurance	308	348
142 Worker's Compensation	1,214	1,405
143 PERS/Retirement	4,639	5,295
145 Medical/Life Insurance	8,307	10,710
146 Medical Payback		

CITY OF POLSON
Fund Budget Summary
For the Year: 2016 - 2017

5210 Water Fund

Account	Previous Year Actual	Final Budget
200 Supplies	30,857	32,000
202 Mains Hwy 93/West Shore		
231 Gas, Oil, Diesel Fuel,	5,458	8,000
299 Assets less than \$5000		5,000
300 Purchased Services	19,951	20,000
308 Water Study/TSEP Grant PER		
309 Map Upgrade/Water		
327 Interim City Attorney -		
341 Electric		
345 Telephone & Data Svcs	2,800	2,800
354 Engineer Services	6,062	20,000
355 GIS Services		
900 Capital Outlay \$5,000+	48,860	100,000
901 Replacement and Depreciation	7,779	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	110,008	150,000
921 Downtown Distribution	15,516	10,000
940 Machinery & Equipment		
950 Construction		100,000
Account:	321,982	633,459
430560 Geographical Information Systems (GIS)		
100 Personal Services	3,605	7,190
120 Overtime		
125 Compensated Absences	678	1,000
140 Social Security/Medicare	323	617
141 Unemployment Insurance	24	53
142 Worker's Compensation	268	535
143 PERS/Retirement	354	685
145 Medical /Life Insurance	613	1,028
200 Supplies	217	500
299 Assets less than \$5000	258	1,500
300 Purchased Services	375	1,200
345 Telephone & Data Svcs	73	100
348 Wireless services	26	
375 Education, Travel, Dues	1,045	2,000
940 Machinery & Equipment	8,753	
Account:	16,612	16,408
430570 Customer Accounting and Collection		
100 Personal Services	47,742	53,789
119 Salary Reserve		
120 Overtime	732	87
125 Compensated Absences	5,202	5,500
130 Employee Benefits		
140 Social Security/Medicare	4,055	4,477
141 Unemployment Insurance	295	297
142 Worker's Compensation	3,270	3,459

CITY OF POLSON
Fund Budget Summary
For the Year: 2016 - 2017

5210 Water Fund

Account	Previous Year Actual	Final Budget
143 PERS/Retirement	4,441	4,970
145 Medical /Life Insurance	8,388	8,522
146 Medical Payback		
200 Supplies	491	2,000
299 Assets less than \$5000		5,000
300 Purchased Services	8,623	10,000
314 Lobbyists/2011 Legislature		
315 Grant Writer P/T Contracted		
327 Interim City Attorney -		
354 Engineer Services		
395 Damage Payout		3,000
545 Consumer Council Tax		
808 Cash Short (Long)	-11	
900 Capital Outlay \$5,000+	28,971	30,000
Account:	112,199	131,101
Group:	890,200	1,559,784

490200 Revenue Bonds		
300 Purchased Services		
620 Interest		
630 Paying Agent Fees (Bank		
Account:		
490500 Other Debt Service Payments		
610 Principal	11,500	25,629
612 Principal-Water Construction		7,063
613 Principal-Utility Truck		
620 Interest	1,811	9,892
622 Interest-Water Construction		
623 Interest-Utility Truck		
Account:	13,311	42,584
Group:	13,311	42,584

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:		

5210 Water Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Group:		
Total Expenses	903,511	1,602,368
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	_____	_____

5301 Sewer Impact Fees

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341072 Impact Fee	57,124	25,000
	Group:	25,000
370000 Investment and Royalty Earnings		
371016 Interest-Impact Fee Funds	-13	350
	Group:	350
Total Revenues	57,111	25,350
Expenses		
430600 Sewer Utilities		
898 Reimburse Impact Fees	766	
899 Reimburse Imp.Fee Interest		
900 Capital Outlay \$5,000+		
	Account:	766
430640 Treatment and Disposal		
354 Engineer Services		
	Account:	
	Group:	766
Total Expenses	766	

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	_____	_____
 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
-----	-----	-----
Revenues		
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		450,000
	Group:	1,325,000
340000 Charges for Services		
341014 Police Restitution		
341072 Impact Fee		
343024 Sale Materials/Supplies		1,000
343025 Water Permits		
343027 Miscellaneous Revenue	1	
343031 Sewer Service Charges	1,139,168	1,400,000
343032 Sewer Installation Charges		
343033 Sewer Permits Repl/Depr	5,690	6,000
343034 Treatment Facilities Fees/Lift Station Fee		
343035 Sale of Sewer Materials and Supplies		
343037 GIS Services	228	1,000
	Group:	1,145,087
360000 Miscellaneous Revenues		
360004 Prior Year Overpayments	162	
361100 Sewer Dept. Land Rental	17,127	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	375	
	Group:	17,664
370000 Investment and Royalty Earnings		
371010 Interest-Operating	1,489	6,500
371011 Interest-Replacement/Depreciation		
371015 Interest/Replacement and Depreciation Lift		
	Group:	1,489
380000 Other Financing Sources		
381020 Revenue Bond Proceeds		4,000,000
381070 Notes/Loans/Interacap		
382030 Gain or (Loss) on Sale of Fixed Assets		
	Group:	4,000,000

5310 Sewer Fund

Account	Previous Year Actual	Final Budget

Total Revenues	1,164,240	6,757,500

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/Retirement

Account:

Group:

Total Non-Cash Expenses

430600 Sewer Utilities		
119 Salary Reserve		5,000
200 Supplies	437	500
204 Inventoried Supplies		
295 Misc Income purchase offset		500
297 Home and Security		20,000
299 Assets less than \$5000	1,752	5,000
300 Purchased Services	677	3,000
302 Sewer Study/Engineering		
313 Visa/Mastercharge Service		
327 Interim City Attorney -		
345 Telephone & Data Svcs	4,911	1,500
348 Wireless services		2,500
354 Engineer Services	668	1,500
375 Education, Travel, Dues	3,184	5,000
540 Irrigation Assessments		
901 Replacement and Depreciation	3,334	5,000
	Account:	14,963
430610 Administration		
358 Payment to General	59,584	59,584
	Account:	59,584
430630 Collection and Transmission		
100 Personal Services	20,698	21,170
120 Overtime	1,447	1,255
125 Compensated Absences	2,918	3,000
130 Employee Benefits		
140 Social Security/Medicare	1,874	1,897
141 Unemployment Insurance	138	140

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
142 Worker's Compensation	1,540	1,634
143 PERS/Retirement	2,074	2,128
145 Medical /Life Insurance	3,292	3,403
146 Medical Payback		
200 Supplies	12,963	25,000
202 Mains Hwy 93/West Shore		
231 Gas, Oil, Diesel Fuel,	9,421	12,000
299 Assets less than \$5000		5,000
300 Purchased Services	30,461	32,000
341 Electric	43,484	50,000
348 Wireless services	2,269	2,500
354 Engineer Services	10,144	20,000
355 GIS Services		
900 Capital Outlay \$5,000+	68,775	200,000
940 Machinery & Equipment	4,207	100,000
950 Construction		100,000
Account:	215,705	581,127
430640 Treatment and Disposal		
100 Personal Services	64,462	65,509
120 Overtime	1,447	1,255
125 Compensated Absences	5,768	6,000
130 Employee Benefits		
140 Social Security/Medicare	5,309	5,328
141 Unemployment Insurance	394	400
142 Worker's Compensation	2,177	2,000
143 PERS/Retirement	5,931	6,090
145 Medical /Life Insurance	10,538	11,972
146 Medical Payback		
200 Supplies	13,852	15,000
299 Assets less than \$5000		5,000
300 Purchased Services	3,011	15,000
302 Sewer Study/Engineering		
341 Electric		
354 Engineer Services	360	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	759,265	5,000,000
933 DNRC Sewer Treatment Study		
940 Machinery & Equipment		100,000
950 Construction		
Account:	872,514	5,258,554
430660 Geographical Information Systems (GIS)		
100 Personal Services	3,438	7,190
120 Overtime		
125 Compensated Absences	649	1,000
140 Social Security/Medicare	308	616
141 Unemployment Insurance	22	45
142 Worker's Compensation	256	535

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
143 PERS/Retirement	338	686
145 Medical /Life Insurance	584	1,028
200 Supplies	818	500
299 Assets less than \$5000	258	
300 Purchased Services	87	1,500
345 Telephone & Data Svcs	73	100
348 Wireless services	26	
375 Education, Travel, Dues	1,045	2,000
940 Machinery & Equipment		2,500
Account:	7,902	17,700
430670 Customer Accounting and Collection		
100 Personal Services	50,139	62,122
119 Salary Reserve		
120 Overtime	3,690	1,017
125 Compensated Absences	4,475	4,500
130 Employee Benefits		
140 Social Security/Medicare	4,400	5,096
141 Unemployment Insurance	320	342
142 Worker's Compensation	3,515	3,979
143 PERS/Retirement	4,824	5,662
145 Medical /Life Insurance	6,778	8,928
146 Medical Payback		
200 Supplies	592	2,500
299 Assets less than \$5000		5,000
300 Purchased Services	8,181	10,000
314 Lobbyists/2011 Legislature		
315 Grant Writer P/T Contracted		
327 Interim City Attorney -		
345 Telephone & Data Svcs		
354 Engineer Services		
375 Education, Travel, Dues	1,429	
395 Damage Payout	5,896	2,000
510 Insurance Premiums		
512 tax		
545 Consumer Council Tax		
850 Settlement Payout		
900 Capital Outlay \$5,000+	30,431	30,000
Account:	124,670	141,146
430690 Other Activities		
200 Supplies		
Account:		
Group:	1,295,338	6,107,611

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
490500 Other Debt Service Payments		
614 Principal -Sewer Jet		
620 Interest		
624 Interest-Sewer Jet		
Account:		
Group:		
521030 Transfer to General		
300 Purchased Services		
Account:		
524010 Advance to Golf Enterprise Fund		
860 Advance to funds	342,700	
Account:	342,700	
Group:	342,700	
Total Expenses	1,638,038	6,107,611
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	_____	_____

5390 Stormwater Project Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
343027 Miscellaneous Revenue	3	
343039 Stormwater Utility Fees	110,365	112,000
Group:	110,368	112,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-36	600
Group:	-36	600
Total Revenues	110,332	112,600
Expenses		
430235 Storm Drainage		
200 Supplies		5,000
300 Purchased Services	5,675	10,000
327 Interim City Attorney -		
354 Engineer Services	93	10,000
358 Payment to General	512	512
399 Other Contracted Services		
900 Capital Outlay \$5,000+		5,000
913 Main St. Water Upgrade		
940 Machinery & Equipment		50,000
Account:	6,280	80,512
430630 Collection and Transmission		
830 Depreciation-Closed to		
Account:		
Group:	6,280	80,512
Total Expenses	6,280	80,512

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)			
FUND:	5210 & 5310	Polson, Montana	
Title:	Water Fund & Sewer Fund	Fiscal Year: 2017	
ACCOUNT NO.	DESCRIPTION	Previous Year Actual	Final Budget
189100	SOURCE OF SUPPLY:		
	Land Rights	\$ -	\$ 53,000
	Structures	-	270,726
	Reservoirs	-	100,000
	Wells	143,386	-
TOTAL SOURCE OF SUPPLY.....		143,386	423,726
189200	PUMPING PLANT:		
	Land Rights	-	-
	Structures	-	100,000
	Pumps	-	-
TOTAL PUMPING PLANT.....		0	100,000
189300	TREATMENT PLANT:		
	Land Rights	-	-
	Structures	759,265	5,000,000
	Treatment Equipment	-	5,000
TOTAL TREATMENT PLANT.....		759,265	5,005,000
189400	TRANSMISSION AND DISTRIBUTION:		
	Land Rights	-	-
	Structures	-	-
	Mains	250,938	414,000
	Services	-	-
	Meters	59,402	60,000
	Hydrants	-	-
TOTAL TRANSMISSION AND DISTRIBUTION.....		310,340	474,000
189500	GENERAL PLANT:		
	Land Rights	-	-
	Structures	-	-
	Machinery and Equipment	22,133	132,500
TOTAL GENERAL PLANT.....		22,133	132,500
*TOTAL UTILITY ASSETS.....		\$ 1,235,124	\$ 6,135,226

***Total shown here to be same as total for Water Operating 900 Capital Outlay and Sewer Operating 900 Capital Outlay.**

ENTERPRISE FUNDS			
CAPITAL EXPENDITURES SUPPLEMENT - DETAIL			
(Other Than Water and Sewer)			
FUND:	5010 & 5390	Polson, Montana	
Title:	Golf Fund & Stormwater Project Fund	Fiscal Year: 2017	
ACCOUNT NO.	DESCRIPTION	Previous Year Actual	Final Budget
181000	LAND:		
	TOTAL LAND.....	\$ -	\$ -
182000	BUILDINGS:		
	Golf Course cart storage units	230,956	-
	Golf Restaurant upgrades	-	35,000
	TOTAL BUILDINGS.....	230,956	35,000
184000	IMPROVEMENTS OTHER THAN BUILDINGS:		
	Golf Course Sprinkler system	3,445	750,000
	Storm drains	-	5,000
	TOTAL IMPROVEMENTS OTHER THAN BUILDINGS	3,445	755,000
186000	MACHINERY AND EQUIPMENT:		
	Golf Course Maintenance	27,054	116,254
	Golf Course carts	161,700	-
	Driving range mats	-	5,000
	Vactor truck (1/2 with Sewer Fund)	-	50,000
	TOTAL MACHINERY AND EQUIPMENT	188,754	171,254
	*TOTAL ASSETS.....	\$ 423,155	\$ 961,254

***Total shown here to be same as total Capital Outlay 900 for Golf Fund & Stormwater Fund.**

CITY OF POLSON
Tax Levy Requirements Schedule Non-Voted
For the Year: 2016 - 2017

1 Mill Yield: (10) 9004.46
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	Cash Available	Non-Tax Revenues	(4) + (5) Total Non-Tax Revenues	(9)*(10) Property Tax Revenues	(6) + (7) Total Resources	Mill Levy
1000 General All-Purpose Fu	2,613,755	561,724	3,175,479	579,675	1,309,067	1,888,742	1,286,737	3,175,479	142.9000
Totals	2,613,755	561,724	3,175,479	579,675	1,309,067	1,888,742	1,286,737	3,175,479	142.9000

CITY OF POLSON
Tax Levy Requirements Schedule Voted
For the Year: 2016 - 2017

1 Mill Yield: (10) 9004.46
Road 1 Mill Yield: (10) 0.00

Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	(1)	(8)-(1)	(1) + (2)	Cash	Non-Tax	(4) + (5)	(9)*(10)	(6) + (7)	Mill
	Budget	Reserve	Total	Avai lable	Revenues	Total	Property Tax	Total	Levy
			Requi red			Non-Tax	Revenues	Resources	
2020 Pol i ce Muni ci pal Servi	259,447	37,432	296,879	113,160	4,080	117,240	179,639	296,879	19.9500
2372 Permi ssi ve Medi cal Mil	103,552	6,391	109,943	6,392	0	6,392	103,551	109,943	11.5000
Total s	362,999	43,823	406,822	119,552	4,080	123,632	283,190	406,822	31.4500

CITY OF POLSON
Non-Levi ed Funds - Summary Schedul e
For the Year: 2016 - 2017

Fund	(1)	(2)	(3)	(4)	(5)	(6)
	Budget	Reserve	(1) + (2) Total Requi red	Cash Avai l abl e	Non-Tax Revenues	(4) + (5) Total Resources
2001 Fire Impact Fees	0	69,942	69,942	39,892	30,050	69,942
2002 Parks Impact Fees	0	14,418	14,418	11,868	2,550	14,418
2170 Ai rport	0	5	5	5	0	5
2210 Parks/Sal ish Point	3,000	21,131	24,131	19,031	5,100	24,131
2211 Skate Park Fund	1,500	109,668	111,168	168	111,000	111,168
2212 Cultural Trust Grant	0	104	104	104	0	104
2213 Dog Park/Travis Dolphi n	382	1	383	383	0	383
2214 Rotary Donation	0	1	1	1	0	1
2215 Hangi ng Basket Maintenance	3,729	91	3,820	420	3,400	3,820
2216 Parkl and Subdi visi on Fee (formerl y 7060)	28,500	27,830	56,330	55,230	1,100	56,330
2218 Carol Sampson Sheri ck Trail Memorial Fund	826	3	829	829	0	829
2219 Parks Donati ons	210	1,381	1,591	541	1,050	1,591
2221 Eagle Scout Project Fund	0	12	12	12	0	12
2222 Park Donati ons - Restricted	1,300	7	1,307	1,307	0	1,307
2225 Empl oye e Christmas Fund	400	650	1,050	0	1,050	1,050
2310 Tax Increment District	235,072	159,957	395,029	377,729	17,300	395,029
2350 Local Government Study Commission	11,267	-5	11,262	11,262	0	11,262
2386 Street Permi ts Revenue	1,100	15,414	16,514	14,014	2,500	16,514
2390 Drug Forfeiture Fund	17,500	28,963	46,463	21,448	25,015	46,463
2394 Building Code Enforcement	99,752	55,519	155,271	42,021	113,250	155,271
2395 Tree Fund	4,300	150	4,450	430	4,020	4,450
2398 Credit Card Fees	1,000	3,230	4,230	1,830	2,400	4,230
2401 Li ght Maintenance District #19	17,500	6,616	24,116	9,966	14,150	24,116
2402 Li ght Maintenance District #20	15,800	3,430	19,230	3,890	15,340	19,230
2500 Weed Cleanup Maintenance Fund	5,500	16,392	21,892	21,822	70	21,892

CITY OF POLSON
Non-Levi ed Funds - Summary Schedul e
For the Year: 2016 - 2017

Fund	(1)	(2)	(3)	(4)	(5)	(6)
	Budget	Reserve	(1) + (2) Total Requi red	Cash Avai l abl e	Non-Tax Revenues	(4) + (5) Total Resources
2510 Sidewalk Loan Fund	0	62,301	62,301	62,051	250	62,301
2702 Fire Training Center Donations	19,000	3,405	22,405	19,905	2,500	22,405
2703 Fire Memb. Donation Fund	0	310	310	310	0	310
2705 Downtown Christmas Light Fund	100	782	882	882	0	882
2710 Kids Safety/POLICE/FIRE	500	300	800	300	500	800
2720 Police Donations	4,000	2,296	6,296	4,586	1,710	6,296
2730 K-9 Donation Fund	0	1,568	1,568	1,068	500	1,568
2810 Police Training Fund	18,000	17,781	35,781	20,746	15,035	35,781
2820 Gas Apportionment Tax Fund	100,722	49,640	150,362	50,493	99,869	150,362
2875 Police Federal Grants	2,500	0	2,500	0	2,500	2,500
2932 Parks ARRA Recycle Grant	100	195	295	295	0	295
2943 RCDI /Growth Policy	760	0	760	-2,825	3,585	760
2953 NW Drug Task Force	107,670	0	107,670	0	107,670	107,670
3500 SPECIAL ASSESSMENT DEBT-Revolving Fund	0	155,915	155,915	155,290	625	155,915
3542 SID #42 Streetscape Main St. Imp. Project	71,000	55,245	126,245	55,545	70,700	126,245
4520 Streetscape/Main St. Imp. Project	0	18	18	18	0	18
4530 TIFD Ci ty Dock & Walkpath project	2,319	0	2,319	2,319	0	2,319
5010 Golf Fund	2,302,637	396,170	2,698,807	282,157	2,416,650	2,698,807
5201 Water Impact Fees	400,000	27,192	427,192	350,992	76,200	427,192
5210 Water Fund	1,602,368	1,348,226	2,950,594	1,778,394	1,172,200	2,950,594
5301 Sewer Impact Fees	0	164,810	164,810	139,460	25,350	164,810
5310 Sewer Fund	6,107,611	2,276,333	8,383,944	1,626,444	6,757,500	8,383,944
5390 Stormwater Project Fund	80,512	403,460	483,972	371,372	112,600	483,972
Totals	11,268,437	5,500,857	16,769,294	5,554,005	11,215,289	16,769,294

City of Polson, Montana
TAXABLE VALUATION SCHEDULE
Fiscal Year: 2016-2017

PROPERTY CLASSIFICATION	County-Wide Taxable Valuation	Road Taxable Valuation	General Fund	Police Municipal Levy	Permissive Levy			
			Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation
Real.....	N/A	N/A	9,004,456	9,004,456	9,004,456			
Personal.....								
Motor Vehicle Over One Ton.....								
Net Proceeds - Mines.....								
Gross Proceeds - Metal Mines.....								
TOTAL.....	0	0	9,004,456	9,004,456	9,004,456	-	-	-