



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

MONTANA

FINAL

BUDGET DOCUMENT



Fiscal Year ended June 30, 2024

City of 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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**MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT
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BUDGET CERTIFICATION

This is to certify that the Annual Budget for Fiscal 2024, was prepared according to law and adopted by the City commission, on June 19, 2023; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed  Date 9/21/23
City Manager

City of Polson, Montana

**CITY OF POLSON
RESOLUTION NUMBER 2022-007**

**A RESOLUTION TO ADOPT A BUDGET FOR THE CITY OF POLSON, MONTANA,
FOR THE FISCAL YEAR 2022-2023.**

WHEREAS, pursuant to MCA section 7-6-4021, the City Commission of the City of Polson, Montana, held a public hearing on the proposed preliminary budget and the permissive medical mills, on Monday, August 29, 2022; and

WHEREAS, pursuant to MCA section 7-6-4030, the City Commission of the City of Polson has finalized its fiscal year 2023 (FY23) budget on Wednesday, September 7, 2022, at its regular City Commission meeting.

NOW THEREFORE BE IT RESOLVED that the City Commission of the City of Polson approve and adopt the final FY23 budget, and that passage of this resolution authorizes appropriations to defray the expenses or liabilities for the 2022-2023 fiscal year in accordance with items set forth in the final budget at the total fund level as seen Table 1 below;

	Governmental Fund Types				Proprietary Fund Types	Total all Funds
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	
Beginning Working Capital	\$1,588,322	\$3,322,216	\$ 224,725	-0-	\$12,461,557	\$17,596,820
Total Estimated Revenues	\$3,259,913	\$1,319,124	\$ 65,604	-0-	\$10,822,058	\$15,466,699
Total Budgeted Expenditures	\$3,563,511	\$2,051,504	\$71,226	-0-	\$10,537,879	\$16,224,120
Projected Ending Working Capital	\$1,284,724	\$2,589,836	\$ 219,103	\$ -0-	\$12,745,736	\$16,839,399

TABLE 1

BE IT FURTHER RESOLVED that the Department of Revenue has provided the City of Polson with its certified taxable valuation pursuant to MCA 15-10-202; **FURTHER**, the 2022 taxable value for district 23P and 23PT is **\$11,139,368 less \$399,308 Incremental Taxable Value**, which results in a 2022 Taxable Value of **\$10,740,060**; **FURTHER**, the form provided by the Department of Administration was used to determine and calculate the authorized mill levy under MCA section 15-10-420, which yields **141.33 mills**, having a value of **\$10,740.06 per mill**;

BE IT FURTHER RESOLVED that the general fund mill levy for FY23 be fixed and adopted at **141.33 mills** having a value of **\$10,740.06 per mill** for district 23P and 23PT;

BE IT FURTHER RESOLVED that pursuant to Municipal budget Law contained in Title 7, Chapter 6, Part 40, the annual budget appropriations may be amended as are provided in MCA 7-6-4006(3) and 7-6-4012;

BE IT FURTHER RESOLVED that pursuant to MCA 2-9-212, 2-18-703, ad 15-10-420 as amended by SB 0491, in addition to the above foregoing mill levy, the City Commission held a public hearing on August 29, 2022, and adopted this Resolution on September 7, 2022, allowing the City of Polson to impose **12.22 mills** for permissive medical mills, with a value of **\$10,740.06 per mill**, which will generate approximately **\$131,243.53** for the purpose of offsetting increased health insurance premiums for FY23;



2023 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. 2023 Total Market Value ¹	\$	1,074,530,648
2. 2023 Total Taxable Value ²	\$	15,498,592
3. 2023 Taxable Value of Newly Taxable Property	\$	311,708
4. 2023 Taxable Value less Incremental Taxable Value ³	\$	14,581,501
5. 2023 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2)	\$	-

6. TIF Districts			
Tax Increment District Name	Current Taxable Value²	Base Taxable Value	Incremental Value
TIF DISTRICT	2,350,541	1,433,450	917,091

Total Incremental Value \$ 917,091

Preparer Jessica Hahn

Date 8/2/2023

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

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

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

Note

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

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

**GENERAL STATISTICAL INFORMATION
PLEASE COMPLETE APPLICABLE SECTION**

Counties

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

Cities/Towns

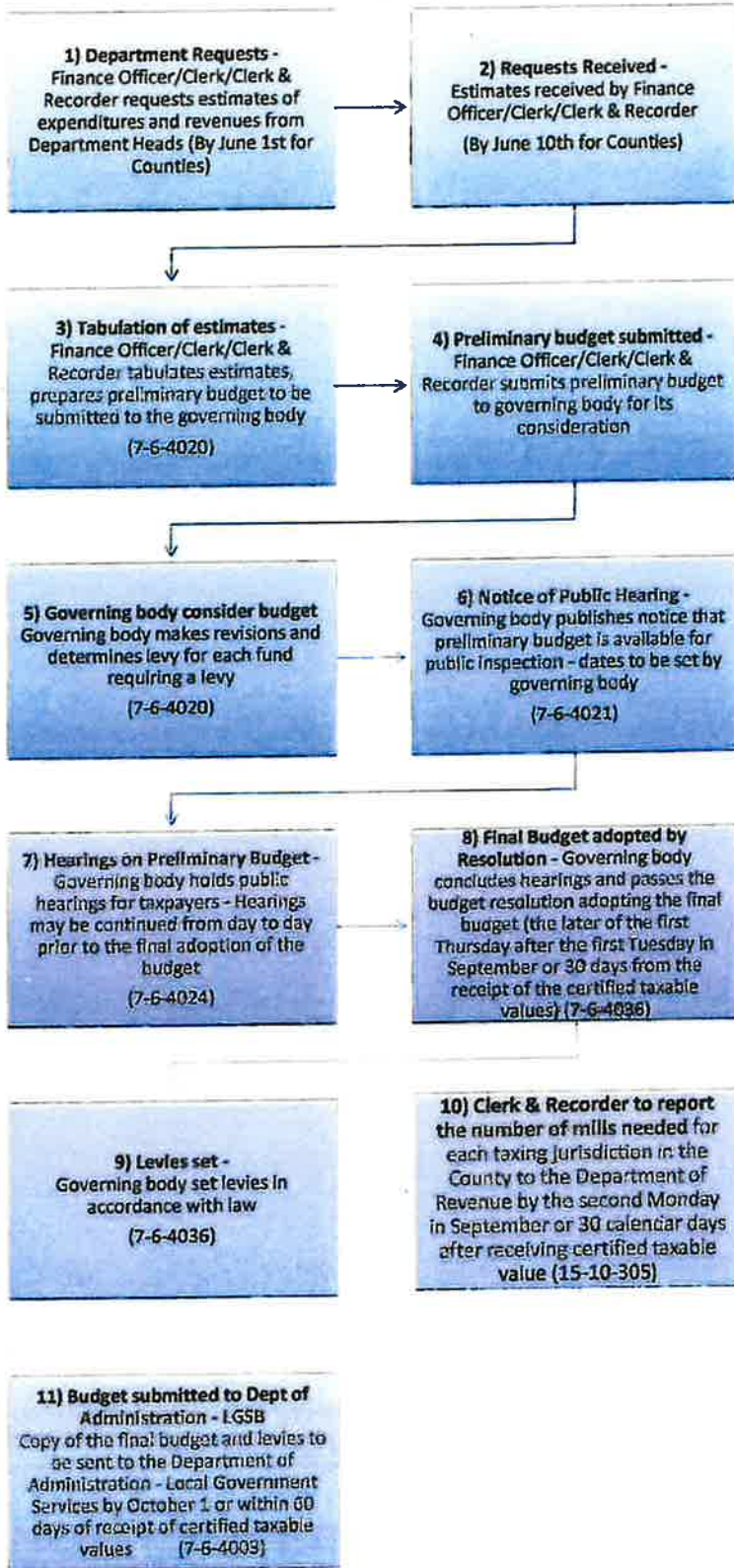
CLASS OF CITY/TOWN	<u>3rd Class</u>
COUNTY LOCATED IN	<u>Lake</u>
YEAR ORGANIZED	<u>1910</u>
REGISTERED VOTERS	<u>3311</u>
AREA (SQ. MILES)	<u>4.17</u>
POPULATION OF CITY/TOWN	<u>5357</u>
FORM OF GOVERNMENT	<u>Com-Mgr-Charter</u>
NUMBER OF EMPLOYEES (ELECTED)	<u>7</u>
NUMBER OF EMPLOYEES (NON-ELECTED)	<u>42+/- Seasonal</u>
MILES OF STREETS AND ALLEYS	<u>51.002</u>
MUNICIPAL WATER	_____
NUMBER OF CONSUMERS	<u>2583</u>
WATER RATE PER 1,000 GALLONS	<u>\$3.42</u>
SEWER RATES	<u>\$39.64 (Base Rate)</u>

OFFICIALS SHEET

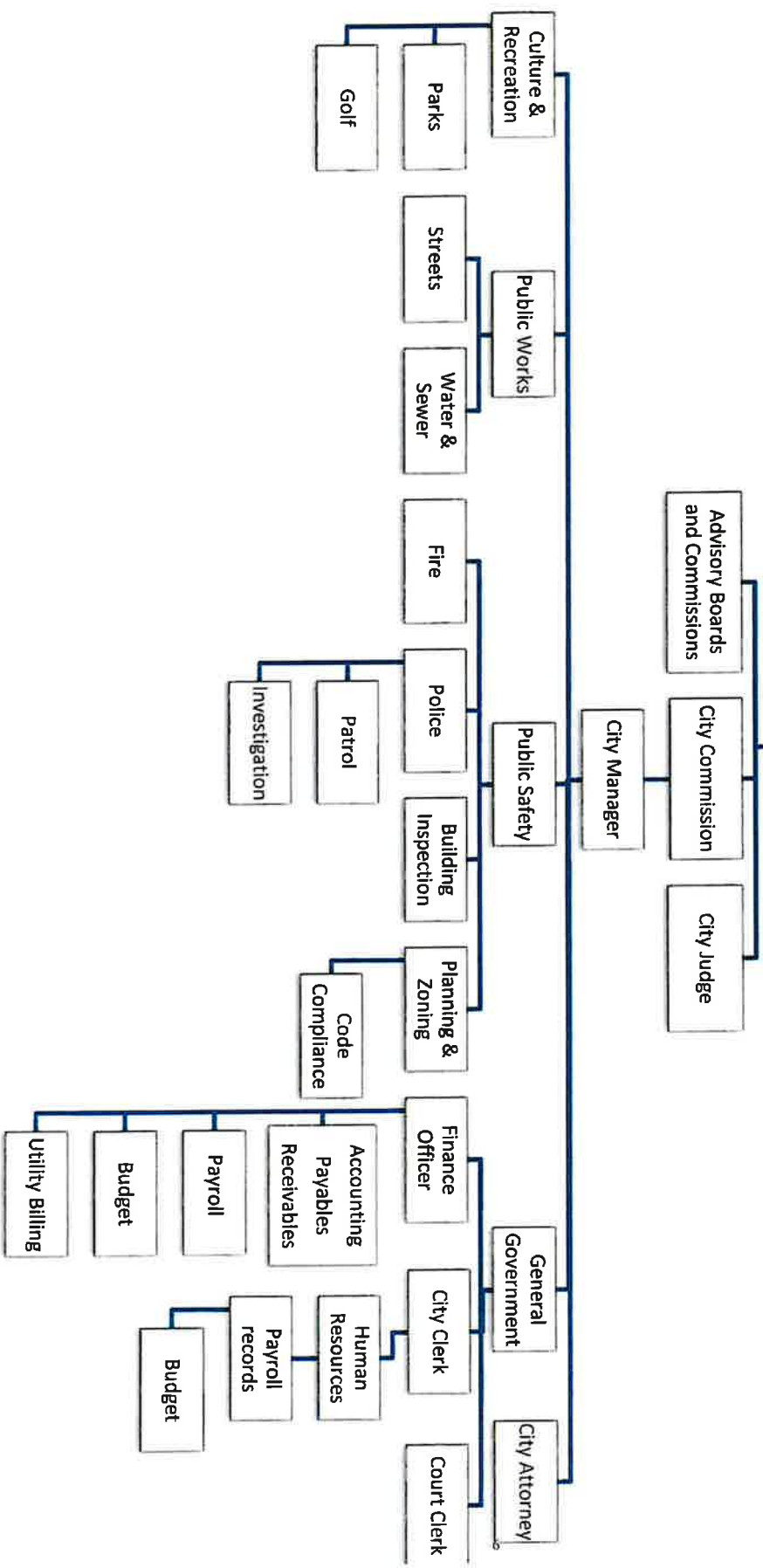
OFFICE	NAME OF COUNTY OFFICIAL/OFFICERS	DATE TERM EXPIRES
Mayor	Eric Huffine	12/31/2025
Commissioner - Ward 1	Jennifer Ruggless	12/31/2023
Commissioner - Ward 1	Jake Holley	12/31/2025
Commissioner - Ward 2	Anthony Isbell	12/31/2023
Commissioner - Ward 2	Laura Dever	12/31/2025
Commissioner - Ward 3	Carolyn Pardini	12/31/2023
Commissioner - Ward 3	Graydon "Brodie" Moll	12/31/2025
City Manager	Ed Meece	
City Attorney	David Miche	
Chief of Police	George Simpson	
Fire Chief	Clint Cottle	
City Clerk	Cora Pritt	
Finance Officer	Kimberly Sassaman	
City Judge	Michael Larson	
Community Development	Rob Edington	
City Building Official	Craig Raymond	
Public Works Director	Ashley Walker	
Director of Parks & Recreation	Patrick Nowlen	
Director of Golf	Links Management Inc. (Cameron Milton)	

Local Government Budget Calendar

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



Citizens of Polson



City of Polson

Taxable Valuation/Mill Levy Ten-Year History and Analysis

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

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

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

FISCAL YEAR	ENTITY-WIDE TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
			FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form.	FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 & forward enter number of mills from line (16) of the applicable Mill Levy Determination Form.	The Carry Forward in this column is <u>not cumulative</u> - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy.
2014 - 2015	9,795,088		123.85	123.85	
2015 - 2016	8,858,075	-9.57%	139.04	139.04	
2016 - 2017	9,004,456	1.65%	142.90	142.90	
2017 - 2018	9,324,895	3.56%	141.21	141.21	0.00
2018 - 2019	9,272,015	-0.57%	145.37	145.37	0.00
2019 - 2020	9,696,921	4.58%	142.24	142.24	0.00
2020 - 2021	9,737,589	0.42%	144.33	144.33	0.00
2021 - 2022	10,542,260	8.26%	139.30	139.30	0.00
2022 - 2023	10,740,060	1.88%	141.33	141.33	0.00
2023 - 2024	14,581,501	35.77%	108.99	108.99	0.00

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or _____ Fund

FYE June 30, 2024

EXHIBIT B

Entity Name: _____ City of Polson _____

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> (from Prior Year's form Line 17)	\$ 1,517,893	\$ 1,517,893
(2)	Add: Current year inflation adjustment @ 2.46%		\$ 37,340
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)		\$ -
(4)	Adjusted ad valorem tax revenue		\$ 1,555,233
ENTERING TAXABLE VALUES			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 15,498,592	\$ 15,498,592
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)	\$ 917,091	\$ (917,091)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 14,581,501
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ 311,708	\$ (311,708)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)		\$ -
(10)	Adjusted Taxable value per mill		\$ 14,269,793
(11)	CURRENT YEAR calculated mill levy		108.99
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 1,589,238
CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00	0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		108.99
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 1,589,238
CURRENT YEAR ACTUALLY LEVIED/ASSESSED			
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	108.99	108.99
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 1,589,238
RECAPITULATION OF ACTUAL:			
(18)	Ad valorem tax revenue actually assessed		\$ 1,555,265
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 33,973
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21)	Total ad valorem tax revenue actually assessed in current year		\$ 1,589,238
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		0.00

Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2024

EXHIBIT C

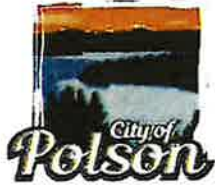
Entity Name: City of Polson

Step A: Input in Yellow Cells		Fiscal Year	<u>Line #1</u> : BASE Year = Total <i>Actual</i> Annual Employer Contribution for Group Benefits in BASE Year	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made Employer Contributions to Group Benefits on July 1st
			<u>Line #2</u> : Budgeting For = Total <i>Budgeted</i> Annual Employer Contribution For Group Benefits		
(1)	BASE Year	2006	\$106,123.77	\$304.95	29
(2)	Budgeting For	2024	\$189,946.00	\$879.38	18
(3)	Increase from BASE Year (Decreases will be reported as zero)			\$574.43	(11)

Step B:		Fiscal Year	2024
		2023	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund		\$14,581,501.00

Step C:		(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
Calculation of:			
(5) BASE Contribution			
(6) Increase in Employer Contribution from BASE Year		\$65,869.93	\$124,076.07

Step D: Must be deposited into Fund 2372		Fund #2372 Permissive Medical Levy			
Transition clause per L2009 SB 491, Section 4, has expired.		Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Value Per Mill	Fund 2372 Total Generated Tax Revenue
(7)	Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2024	8.51	\$14,581.50	\$124,076.07



CITY MANAGER'S FY 2024 PROPOSED BUDGET

(Preliminary 5/10/23)

The FY 24 City Manager's Proposed Annual Budget reflects total estimated revenue (all funds) of \$13,970,771 and total budgeted expenditures (all funds) of \$16,345,144.00. The following table shows a condensed summary of beginning/ending balances, revenues, and expenditures by fund category.

	Governmental Fund Types				Proprietary Fund Types	Total all Funds
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	
Beginning Working Capital	\$1,319,250	\$3,548,031	\$ 257,744	\$ -0-	\$ 13,133,576	\$18,258,601
Total Estimated Revenues	3,303,697	1,301,884	65,604	-0-	9,299,586	13,970,771
Total Budgeted Expenditures	3,416,512	2,389,472	66,225	-0-	10,472,935	16,345,144
Projected Ending Working Capital	\$1,206,435	\$2,460,443	\$ 257,123	\$ -0-	\$ 11,960,227	\$15,884,228

Total Property Tax revenues for FY 24 are projected to increase by \$50,000 from FY 23. The FY 24 annual budget is on schedule to complete consideration and final adoption by the Polson City Commission prior to July 1, 2023; making it possible to start FY 24 with an annual budget. However, final property tax valuations will not be available until August 2023 which may result in the need for an early budget amendment to modify the property tax revenue estimate.

Ordinance 2015-03 established a minimum General Fund reserve (ending fund balance) requirement of 16.67%. The FY 24 Proposed City Manager's Annual Budget projects a year-end General Fund balance of \$1,206,435.00; equivalent to **35%**.

The City of Polson continues to explore opportunities to diversify General Fund revenue sources. The recently enacted Marijuana Tax has resulted in \$9,000 of new revenue. Likewise, City Commission's FY 23 approval of a False Alarm policy/fee will provide some minor additional General Fund revenues when a specific address is abusing the public safety response system.

During FY 23, the Administration made a significant effort toward implementation of a Safety Inspection Certificate program to generate revenues that would offset the cost of adding .5 FTE and benefits to the Assistant Fire Chief position. Ultimately, that effort was unsuccessful.

The City of Polson finalized a contract with the Montana Department of Environmental Quality (DEQ) in March 2023 to conduct infrastructure reviews on all developments with less than fifty housing units, in return for 90% of the DEQ review fee. The DEQ partnership will streamline the approval process for local housing development and provide new, non-property tax, general fund revenues. For FY 24, the Community Development Department plans to update permit and service fees to assure accurate cost recovery.

In FY 24, the structural imbalance of General Fund revenue and expenditures results in a \$112,815.00 budgeted deficit. The Police Mill Levy experiences a similar imbalance, with a budgeted deficit of (\$48,027); with an FY 24 Ending Fund Balance of \$0. Compounding FY 24 revenue difficulties, the Permissive Mill Levy (employee health insurance) declined an additional \$10,000 from FY 23 due to fewer employees participating in the health insurance program (23) than in the mill levy base year of 2006 (29).

Included in the FY 24 annual budget is an updated Administrative Cost Allocation to all departments and funds. Keeping the ACA aligned with a three-year expenditure trend assures that all departments and funds are paying an accurate share of centralized services such as finance, human resource, and legal services.

Although no rate increases are included in the FY 24 City Manager's Proposed Annual Budget, the Administration has included budget authority for the initial

consulting work to conduct rate studies for the water and sewer utilities. Likewise, the Impact Fee Advisory Committee is expected to complete their review of Polson's impact fees, and subsequent recommendations to the City Commission, by late summer of 2023.

The FY 24 budgeted General Fund deficit results even after considerable expenditure cuts, to include:

- 1 FTE (Police-Vacant)
- 1 FTE (Parks Custodian-Vacant)
- 1 FTE (Code Enforcement-Vacant)
- Dura-Patcher machine (street)
- Turnout Gear & Radios (fire)
- Line-Item reductions across all city departments

These reductions were necessary to mitigate a preliminary budget deficit of approximately \$500,000 in the General Fund. The elimination of several vacant full-time staff positions will require a re-distribution of job duties both within and among the affected city departments. In addition, the Administration will search for appropriate grant funding opportunities for equipment and planning needs.

Despite the expenditure cuts discussed above, the FY 24 City Manager's Proposed Annual Budget includes several important operational and capital items:

- 3% Cost-of-Living wage adjustment for all staff
- Increase Assistant Fire Chief from .5 FTE to 1 FTE
- Leadership Team market/equity and performance salary adjustments (4)
- Internal "IT/GIS Director" position (eliminating external IT services contract and combine these funds/duties with vacant GIS Position)
- One Police Vehicle (patrol)
- Enterprise and website software enhancements (Public View and Monsido)
- Street Projects: 17th Avenue (Gas Tax); 2nd Street West, 4th to 5th Avenue (TIFD); Hillcrest Connector Study; 11th Avenue study and repair; Claffey Drive regrade and stormwater.
- Water: ARPA - Well #8 completion, Hillside Reservoir, 4th Avenue replace; Non ARPA – Well #5 redevelopment, Water Rights Adjustment, Hwy 93/Main engineering.

- Sewer (ARPA): ARPA – Lakeview lift station, Riverside lift station, 7th Avenue, 7-8 street.

The pattern of spending General Fund reserves due to structural imbalance is *not sustainable* long-term, and few expenditure categories can be further reduced without a significant impact on operations. This reality amplifies the city's need for the creation of new, diverse, revenue sources to supplement existing property tax and state entitlement revenues. For this reason, the Administration is planning the proposal of a Street Maintenance District during FY 24. Although property tax based, a Street Maintenance District would enhance the city's focus on infrastructure improvements and absorb some street related costs currently carried in the General Fund.

Increasing our transparency in the management of public funds, the City of Polson will be launching our [Public View](#) web page to provide citizens and quick and easy access to current financial information (beta-testing at this time).

The City of Polson is committed to providing the highest quality public services and infrastructure possible to the citizens we serve. To accomplish this goal, the Administration will continue pursuing opportunities to expand the fiscal capacity of our municipal finances beyond property taxes, to share the cost of public operations and infrastructure across a variety of community stakeholders.

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: 2023 - 2024
For Funds 1000 - 1000

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget
310000 TAXES		
312090 Penalties & Interest/Delinquent Taxes	3,039	3,500
314140 1/4% Lt Veh Local Options Tax	170,464	140,000
314150 Marijuana Excise Tax	9,010	8,000
Group:	181,513	150,500
320000 Licenses and Permits		
321072 Admin/Impact Fee	9,598	7,500
321075 Admin Fee Engineer Svcs.	10,330	44,000
322010 Alcoholic Beverage Licenses And Permits	5,054	5,000
322014 Parks Alcohol Special Permit	100	100
322021 Special Business License	4,500	4,500
322500 Fireworks Permits	2,000	1,500
323014 Zoning Conf/Spec Use Permit	16,361	9,350
323015 Tank Location Permit/Fire		150
323016 Sign Permit Fee	915	1,400
323017 Fence Permit	1,450	1,220
323019 Annexation Fee	100	500
323026 Relocation of Structure Permit	150	175
323030 Dog License	1,215	1,200
323040 Law Enforcement Alcoholic Catering Notice	905	150
Group:	52,627	76,875
330000 Intergovernmental Revenues		
334120 DNRC Grant	850	16,000
335230 HB124 Entitlement Share Payments	757,453	150,000
338050 Lake County Alcohol Compliance		500
339002 Payment in Lieu of Taxes	55,610	26,000
Group:	813,913	192,500
340000 Charges for Services		
341000 General Government		500
341010 Miscellaneous Collections	3,160	1,700
341020 Court Costs	383,671	407,457
341060 Subdivision Review Fee	6,450	5,500
341085 Variance/Zoning Fees	1,800	550
342012 DCI Patrol Annual Support Fee	4,500	4,000
342040 SUTRA PAYMENT/DISH TAX	6,150	6,000
346070 Camping Facilities Fees	2,478	3,500
348050 City Dock Concession Fees	20	2,500
Group:	400,231	436,707

09/25/23
18:01:11

CITY OF POLSON
Fund Summary of Revenues By Expense
For the Year: 2023 - 2024
For Funds 1000 - 1000

Page: 2 of 2
Report ID: A000

Account	Previous Year Actual	Final Budget
1000 General All-Expense Fund		
35000 Fines and Penalties		
351010 Surcharge Ord. 1622	31,168	4,000
351030 City Courts	31,382	30,000
Group:	35,150	34,000
36000 Miscellaneous Revenues		
362030 Ambulance Insurance Premium	52,799	60,000
365000 Donations		500
365010 Sidewalk Fund Donation P/L	51,023	30,000
365050 Fire Training Grants/Donations	250	0
Group:	104,032	90,500
37000 Investment and Royalty Earnings		
371010 Interest-Operating	1,785	1,500
Group:	1,785	1,500
38000 Other Financing Sources		
383007 Transfer from #2372 Farm. Med. Levy	144,611	131,024
Group:	144,611	131,024
Funds:	1,751,962	1,539,094
Grand Totals:	1,751,962	1,710,104

09/23/23
06:13:12

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

Page: 1 of 6
Report ID: B270A

1000 General All-Purpose Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-300)	(600-699)	**900	Final Budget
					Personal Services	Operating & Maintenance	PAI	Capital Outlay	
410000 GENERAL GOVERNMENT									
410100 Legislative Services									
410100 Legislative Services		26,871			22,409	2,869			25,209
			25,502		21,327	4,175			
Subtotal:		26,871			22,409	2,869			25,209
			25,502		21,327	4,175			
410200 Executive Services									
410200 Executive Services			0						0
Subtotal:			0						0
410300 Judicial Services									
410300 Judicial Services			0						0
410360 Municipal Court		96,159			87,659	9,050		500	97,209
			97,729		85,595	11,643		490	
410362 Jury Services		1,350				1,350			1,350
			-12			-12			
410365 Indigent Defense			0						0
Subtotal:		97,508			87,659	19,400		500	99,559
			97,717		85,595	11,631		490	
410400 Administrative Services									
410400 Administrative Services		149,532			212,286	11,730			224,016
			170,370		161,030	9,339			
Subtotal:		149,532			212,286	11,730			224,016
			170,370		161,030	9,339			
410500 Financial Services									
410500 Financial Services		171,095			141,071	10,460			151,531
			194,941		180,027	14,914			
Subtotal:		171,095			141,071	10,460			151,531
			194,941		180,027	14,914			
410600 Elections									
410600 Primary Elections			0						0
						763			
Subtotal:			0			763			0
						763			
411000 Planning and Research Services									
411000 Planning and Research			0						0
Subtotal:			0						0
401000 Legal Services									

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

1000 General All-Purpose Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-600)	(600-699)	(700)	Final Budget
					Personal Services	Operating & Maintenance	PAF	Capital Outlay	
41100 Legal Services		111,969			115,958	14,990			130,948
			101,450		95,200	6,249			
Subtotal:		111,969			115,958	14,990			130,948
			101,450		95,200	6,249			
411200 Facilities (Shared Costs)					4,808	402,480			407,288
411240 Facilities (Shared Costs)		483,743			6,054	436,979		42,184	
			486,217						
411220 Employee Advancement		0							0
Subtotal:		483,743			4,808	402,480			407,288
			486,217		6,054	436,979		42,184	
411800 Other General Government Services									0
411860 Special Improvement		0							0
Subtotal:		0							0
Group:		1,040,719			594,191	452,860		500	1,037,551
			1,076,950		549,248	484,050		43,674	
420000 PUBLIC SAFETY									
420100 Law Enforcement Services									0
420120 Facilities		0				434			
			434						
420140 Crime Control and		1,321,802			1,112,292	113,310	96,000		1,321,602
			1,296,212		1,090,775	134,103		71,334	
420144 Juvenile Programs		0							0
420146 Police Municipal Services		0							0
420150 MT Highway Traffic Safety		0							0
420160 Other Law Enforcement		0							0
Subtotal:		1,321,802			1,112,292	113,310	96,000		1,321,602
			1,296,648		1,090,775	134,307		71,334	
420200 Detention and Correction Services									0
420130 Care and Custody of		0							0
Subtotal:		0							0
420400 Fire Prevention and Control									
420460 Fire Prevention and Control		432,666			484,190	110,830	11,966		606,986
			455,636		463,735	98,154	11,966	174,191	
420410 Administration		0							0
420460 Fire Suppression		0							0

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

1000 General All-Purpose Fund

Account	FTE	Previous Budget	Previous Actual	FTE	4100	4200-300	4340-699	4900	Final Budget
					Personal Services	Operating Maintenance	PAI	Capital Outlay	
Subtotal:	Budget:	432,666			184,360	100,820	11,966		297,236
	Actual:		455,806		169,735	99,454	11,966	174,451	
420500 Protective Inspections	Budget:		0						0
420520 Code Enforcement	Budget:		0						0
	Actual:		276			276			
420540 Land Use Inspection/Zoning	Budget:	202,513			110,284	46,490			156,774
	Actual:		172,859		132,841	40,017			
420545 Zoning Update	Budget:		0						0
	Actual:								
Subtotal:	Budget:	202,513			110,284	46,490			156,774
	Actual:		173,134		132,841	40,293			
420700 Other Emergency Services	Budget:		0						0
420730 Emergency Medical Services -	Actual:								
420750 Central Emergency Dispatch	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
Group:	Budget:	2,016,200			1,406,956	260,690	107,966		1,775,612
	Actual:		1,925,476		1,393,411	274,284	11,966	245,815	
430000 PUBLIC WORKS									
430200 Road And Street Services									
430230 Road and Street Construction	Budget:		0						0
	Actual:								
430240 Road and Street Maintenance	Budget:	214,418			153,603	49,110		74,000	275,913
	Actual:		212,295		153,605	55,223		3,457	
430245 Storm Drainage	Budget:		0						0
	Actual:								
430263 Street Lighting	Budget:		0						0
	Actual:		2,700			2,700			
430265 Parking Facilities	Budget:		0						0
	Actual:								
Subtotal:	Budget:	214,418			153,603	49,110		74,000	275,913
	Actual:		214,995		153,605	57,923		3,457	
430400 Transit Systems									
430420 Facilities	Budget:		0						0
	Actual:		0			173			
430430 Operating	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:		0			173			
430500 Water Utilities									
430540 Purification and Treatment	Budget:		0						0
	Actual:								

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

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1000 General All-Purpose Fund

Account	Prior FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(700)	Final Budget
					Personal Services	Operating & Maintenance	PSI	Capital Outlay	
Subtotal:			0						0
Group:		214,419			153,803	49,110		11,006	275,913
			215,108		153,605	50,046		11,457	
440000 PUBLIC HEALTH									
440600 Animal Control Services									0
440600 Animal Control Services									0
Subtotal:			0						0
Group:			0						0
450000 SOCIAL AND ECONOMIC SERVICES									
450300 Aging Services									0
450310 Senior Citizens Center									0
450315 Spay/Neuter/Task Force									0
Subtotal:			0						0
Group:			0						0
460000 CULTURE AND RECREATION									
460100 Library									0
460100 Library									0
Subtotal:			0						0
460400 Park and Recreation Services									
460430 Parks		258,074			199,866	54,425			254,291
			246,898		185,673	61,225			0
460434 Hanging Basket Maintenance									0
460447 Golf Course - Pro Shop									0
460450 Golf Course Restaurant									0
460461 G.C. Restaurant O & M									0
Subtotal:		258,074			199,866	54,425			254,291
			246,898		185,673	61,225			0
Group:		258,074			199,866	54,425			254,291
			246,898		185,673	61,225			0

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

1000 General All-Purpose Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(100-800)	(600-800)	(200)	Final Budget
					Personal Services	Operating & Maintenance	Police	Capital Outlay	
470000 Housing and Community Development									
470100 Community Public Facility									
470110 Administration			0						0
	Budget:								
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
470300 Economic Development									
470310 Polson Redevelopment Agency									
	Budget:		0						0
	Actual:								
470340 Economic Development/LCSCC									
	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
Group:	Budget:		0						0
	Actual:								
500000 Internal Services									
500300 Central Data Processing									
500300 Central Data Processing			0		43,145				43,145
	Budget:								
	Actual:								
Subtotal:	Budget:		0		43,145				43,145
	Actual:								
Group:	Budget:		0		43,145				43,145
	Actual:								
510000 MISCELLANEOUS									
510300 Other Unallocated Costs									
510310 Reserve-Protected Property			0						0
	Budget:								
	Actual:								
510320 Salary Reserve-Compensated		20,000			20,000				20,000
	Budget:								
	Actual:								
Subtotal:	Budget:	20,000			20,000				20,000
	Actual:								
510400 Depreciation Costs									
510410 Depreciation Costs									
	Budget:		0						0
	Actual:								
Subtotal:	Budget:		0						0
	Actual:								
Group:	Budget:	20,000			20,000				20,000
	Actual:								
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521008 Transfer to 3540 GJ0941 S&I			0						0
	Budget:								
	Actual:								
521011 Transfer to Tree fund			0						0
	Budget:								
	Actual:								
521028 Transferred to Govt/Study#1350			0						0
	Budget:								
	Actual:								

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

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1000 General All-Purpose Fund

Account	FTE		Previous Actual	YTD: (201-500) (500-699) (700)			Final Budget
	Budget	Actual		Personal Services	Operating & Maintenance	Capital Outlay	
511036 Transfer to Library	Budget: _____	0	_____				0
511037 Transfer to Weed Cleanup	Budget: _____	0	_____				0
Subtotal:	Budget: _____	0	_____				0
527000							
522010 Parks Interfund Transfers	Budget: _____	15,000	_____		10,000		10,000
	Actual: _____		20,000		20,000		
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: _____	15,000	_____		10,000		10,000
	Actual: _____		20,000		20,000		
Group:	Budget: _____	15,000	_____		10,000		10,000
	Actual: _____		20,000		20,000		
Fund:	Budget: _____	3,564,411	_____	2,437,961	826,085	107,966	74,500
	Actual: _____		3,484,443	2,381,335	897,605	11,966	292,946
Grand Total:	Budget: _____	3,564,411	_____	2,437,961	826,085	107,966	74,500
	Actual: _____		3,484,443	2,381,335	897,605	11,966	292,946

B. Special Revenue Funds

2000

Revenue by Source

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

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CITY OF POLSON
Summary of Appropriations by Fund and Object
For the Year: 2023 - 2024
For Funds 1000 - 2000

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Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Other	Transfers	Total
2001 Fire Impact Fees				77,000			77,000
2002 Parks Impact Fees				119,000			119,000
2020 Police Municipal Services Levy		117,192	71,200				188,392
2016 Parkland Subdivision Fee (formerly 2050)				23,000			23,000
2223 Parks - Pickle Ball Courts Donations			1,200				1,200
2210 Tax Increment District			15,497	3,000	200,000		218,500
2372 Permissive Medical Mills						121,021	121,021
2390 Stormwater System Fund		3,523	77,410	420,000		7,246	514,279
2296 Excavation Permits Revenue			4,500				4,500
2390 Drug Forfeiture Fund			7,000	7,000			14,000
2390 DMI Court Fee Fund			1,000				1,000
2394 Building Code Enforcement		128,801	53,937				182,738
2395 Tree Fund			10,200				10,200
2399 Credit Card Fees			13,500				13,500
2400 Light Maintenance District #19			19,050				19,050
2402 Light Maintenance District #20			8,320				8,320
2702 Fire Training Center Donations			245				245
2720 Police Donations			2,500				2,500
2820 Gas Apportionment Tax Fund			77,000	15,000			92,000
2821 Gas Tax- Special Street Allocation Program				545,073			545,073
Totals		248,616	342,559	1,219,073	200,000	128,270	2,338,472

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CITY OF POLSON
Fund Budget Summary - Other Levied Funds
For the Year: 2023 - 2024

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2020 Police Municipal Services Levy

Account	Previous Year Actual	Final Budget
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	290	500
Group:	290	500
330000 Intergovernmental Revenues		
339000 Local Payments in Lieu of Taxes	930	2,000
Group:	930	2,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	263	500
Group:	263	500
Total Revenues	1,483	3,000

Expenditures

420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
100 Personal Services	49,989	55,812
110 Salary Parity	16,628	15,509
120 Overtime	3,211	4,894
125 Compensated Absences	5,419	
140 Social Security/Medicare	1,055	1,034
141 Unemployment Insurance	524	483
142 Worker's Compensation	2,763	2,586
145 Medical/Life Insurance	19,478	19,596
150 MPORS	10,234	10,278
200 Supplies	2,952	4,000
217 Flathead SWAT/Polson QRF	1,397	5,000
261 Ammunition - Range Supplies	3,584	4,500
262 Protective Gear	1,683	4,000
263 Investigative Supplies		1,000
299 Assets less than \$5000	12,078	5,700
300 Purchased Services	1,583	
317 MDT Air Cards	7,781	9,000
324 Sexual Assault Investigation	1,500	500
332 K-9 Costs	3,282	2,500
336 Postage and Delivery	17	
349 Garbage Disposal Services	640	
360 Repair and Maintenance	29,182	15,000
375 Education, Travel, Dues	14,185	20,000
730 Grants and Donations to	560	
940 Machinery & Equipment	49,966	
Account:	239,691	181,392
Group:	239,691	181,392

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CITY OF POLSON
Fund Budget Summary - Other Levied Funds
For the Year: 2023 - 2024

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2020 Police Municipal Services Levy

Account	Previous Year Actual	Final Budget
-----	-----	-----
490000 DEBT SERVICE		
490500 Other Debt Service Payments		
610 Principal	69,298	69,299
620 Interest	1,835	1,836
Account:	71,133	71,135
Group:	71,133	71,135
Total Expenditures	310,824	252,527

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CITY OF POLSON
Fund Budget Summary - Other Levied Funds
For the Year: 2023 - 2024

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2372 Permissive Medical Mills

Account	Previous Year Actual	Final Budget
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	213	0
Group:	213	0
330000 Intergovernmental Revenues		
339000 Local Payments in Lieu of Taxes	846	0
Group:	846	0
Total Revenues	1,059	0
Expenditures		
520000 Other Financing Uses		
521007 Transfer to General #1000 Perm. Med. Levy		
821 Transfer to General	144,611	121,024
Account:	144,611	121,024
Group:	144,611	121,024
Total Expenditures	144,611	121,024

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CITY OF POLSON
Fund Budget Summary - Special Assessments
For the Year: 2023 - 2024

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2401 Light Maintenance District #19

Account	Previous Year Actual	Final Budget
Revenues		
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	21,658	20,000
363040 P & I Special Assessments	55	70
Group:	21,713	20,070
370000 Investment and Royalty Earnings		
371010 Interest-Operating	39	0
Group:	39	0
Total Revenues	21,752	20,070
Expenditures		
430000 PUBLIC WORKS		
430263 Street Lighting		
341 Electric	17,892	19,050
Account:	17,892	19,050
Group:	17,892	19,050
Total Expenditures	17,892	19,050

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CITY OF POLSON
Fund Budget Summary - Special Assessments
For the Year: 2023 - 2024

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2402 Light Maintenance District #20

Account	Previous Year Actual	Final Budget
Revenues		
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	5,862	8,320
363040 P & I Special Assessments	6	0
Group:	5,868	8,320
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-5	0
Group:	-5	0
Total Revenues	5,863	8,320
Expenditures		
430000 PUBLIC WORKS		
430263 Street Lighting		
341 Electric	8,027	8,320
Account:	8,027	8,320
Group:	8,027	8,320
Total Expenditures	8,027	8,320

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CITY OF POLSON
Fund Budget Summary - Non Levied Funds
For the Year: 2023 - 2024

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2500 Weed Cleanup Maintenance Fund

Account	Previous Year Actual	Final Budget
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	100	150
Group:	100	150
Total Revenues	100	150
Expenditures		
430000 PUBLIC WORKS		
431100 Weed Control		
200 Supplies	-648	
Account:	-648	0
Group:	-648	0
Total Expenditures	-648	0

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10:52:04

CITY OF POLSON
Fund Budget Summary - Non-Ledger Funds
For the Year: 2023 - 2024

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0001 Fire Impact Fees

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
341070 Planning Encroachment Funds	25,790	25,000
Group:	25,790	25,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	346	500
Group:	346	500
Total Revenues	26,136	25,500
Expenditures		
400000 PUBLIC SAFETY		
400400 Fire Prevention and Control		
940 Machinery & Equipment		77,000
Account:		77,000
Group:		77,000
Total Expenditures		77,000

002 Parks Impact Fees

Account	Fiscal Year Actual	Final Budget
Revenues		
340000 Charges for Services		
341070 Planning Enclosure Funds	27,963	19,000
Group:	27,963	19,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	529	250
Group:	529	250
Total Revenues	28,492	19,250
Expenditures		
460000 CULTURE AND RECREATION		
460120 Parks		
460120 Machinery & Equipment		119,000
Account:		119,000
Group:		119,000
Total Expenditures		119,000

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00:52:08

CITY OF BOLSON
Fund Budget Summary - Non Levied Fund
For the Year: 2022 - 2024

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1110 Parks/Salish Point

Account	Previous Year Actual	Fiscal Budget
Revenues		
37000 Investment and Royalty Earnings		
571010 Interest-Operating	67	0
Group:	67	0
Total Revenues	67	0

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10:50:04

CITY OF BOJSON
Fund Budget Summary - Non-Encumbered Funds
Fiscal Year: 2023 - 2024

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321 State Park Fund

Account	Previous Year Actual	Fiscal Budget
Revenues		
360000 Miscellaneous Revenues		
365020 State Reimb. Kerr Dam Rd	256	2,000
Group:	256	2,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	0	0
Group:	0	0
Total Revenues	256	2,000
Expenditures:		
460000 CULTURE AND RECREATION		
460430 Parks		
300 Purchased Services	606	0
Account:	606	0
Group:	606	0
Total Expenditures	606	0

1275 Hanging Basket Maintenance

Account	Previous Year Actual	Final Budget
Revenues		
30000 Municipalities Revenues		
30501 Sidewalk Fund Donation Bill	5,712	0
Group:	5,712	0
37000 Investment and Royalty Earnings		
371010 Interest-Operating	7	0
Group:	7	0
Total Revenues	5,719	0

Expenditures

46000 CULTURE AND RECREATION		
460474 Hanging Basket Maintenance		
100 Personal Services	511	
140 Social Security/Medicare	42	
141 Unemployment Insurance	2	
142 Worker's Compensation	8	
143 PERS/Retirement	12	
149 Medical/Health Insurance	16	
Account:	610	0
Group:	610	0
Total Expenditures	610	0

4216 Parkland Sanitation Fee (fiscally 2060)

Account	Previous Year Actual	Fiscal Budget
Revenues		
10000 Indebtedness and Royalty Earnings		
371010 Interest-Operating	164	0
Group:	164	0
Total Revenues	164	0
Expenditures		
480000 CULTURE AND RECREATION		
480430 Parks		
900 Capital Outlay \$5,000+		15,000
940 Machinery & Equipment		8,000
Accounts:		23,000
Group:		23,000
Total Expenditures		23,000

19/22/22
10:51:04

CITY OF POOLSON
Fund Budget Summary - Non Levied Funds
For the Year: 2019 - 2024

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0219 Care, Support Services Dept: Memorial Fund

<u>Account</u>	<u>Fiscal Year</u> <u>(Actual)</u>	<u>Fiscal</u> <u>Budget</u>
Revenues		
30000 Investment and Royalty Earnings		
31010 Interest-Operating	4	0
Group:	4	0
Total Revenues	4	0

GRANTING
AGENCY:

CITY OF RICHMOND
Fiscal Budget Summary - WPD 200-000000
Fiscal Year: 2020-2021

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2019 Books Donations

Account	Previous Year Actual	Fiscal Budget
Revenues		
370000 Investment and Royalty Earnings		
375010 Interest Earnings	0	0
Group	0	0
Total Revenues	0	0

06/02/23
15:02:06

CITY OF POLSON
Fund Budget Summary - Non-Limited Funds
For the Year: 2023 - 2024

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0200 Park Donations - Reassessed

Account	Previous Year Actual	Final Budget
Revenues		
07000 Investment and Royalty Earnings	\$	0
07100 Interest-Coverage	\$	0
Group:	\$	0
Total Revenues	\$	0

0000 Parks - Pickle Ball Courts Donations

Account	Previous year Actual	Fiscal Budget
Revenues		
360000 Miscellaneous Revenues		
365030 Donation Parkland Fund, Operating		1,200
Group:		1,200
370000 Investment and Royalty Earnings		
371010 Interest-Operating	0	0
Group:	0	0
Total Revenues	0	1,200
Expenditures		
460000 CULTURE AND RECREATION		
460150 Parks		
000 Supplies		1,200
Account:		1,200
Group:		1,200
Total Expenditures		1,200

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10:22:04

CITY OF BOLSON
Fund Budget Summary - Non Levied Taxes
For the Year: 2022 - 2024

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0026 Employee Expenses Fund

Amount	Previous Year Actual	Final Budget
Revenues		
570000 Investment and Royalty Earnings		
571010 Interest-Operating	\$	\$
	Group:	\$
Total Revenues	\$	\$

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CITY OF POLSON
Fund Budget Summary - Non Levied Funds
For the Year: 2023 - 2024

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2310 Tax Increment District

Account	Previous Year Actual	Final Budget
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	457	500
Group:	457	500
330000 Intergovernmental Revenues		
335230 HB124 Entitlement Share Payments	27,323	15,211
Group:	27,323	15,211
370000 Investment and Royalty Earnings		
371010 Interest-Operating	19,379	6,000
Group:	19,379	6,000
Total Revenues	47,159	21,711
Expenditures		
470000 Housing and Community Development		
470110 Administration		
300 Purchased Services	9,766	
358 Payment to General	11,408	15,497
736 TIFD Grants	118,330	300,000
930 Improvements Not Buildings		3,000
Account:	138,504	318,497
Group:	138,504	318,497
490000 DEBT SERVICE		
490200 Revenue Bonds		
610 Principal	72,488	74,670
620 Interest	7,330	5,149
Account:	79,819	79,819
Group:	79,819	79,819
Total Expenditures	218,322	398,316

2380 Stormwater System Fund

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343030 Sewer Revenues	116,143	115,000
Group:	116,143	115,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	4,469	3,000
Group:	4,469	3,000
Total Revenues	120,612	118,000
Expenditures		
430000 PUBLIC WORKS		
430235 Storm Drainage		
100 Personal Services	5,432	8,141
125 Compensated Absences	222	
140 Social Security/Medicare	433	623
141 Unemployment Insurance	37	53
142 Worker's Compensation	17	24
143 PERS/Retirement	507	730
145 Medical/Life Insurance	25	52
200 Supplies		1,500
300 Purchased Services		25,000
354 Engineer Services	13,212	50,000
358 Payment to General	910	910
900 Capital Outlay \$5,000+		420,000
Account:	20,795	507,033
Group:	20,795	507,033
520000 Other Financing Uses		
521019 Transfer to Special Gas Tax Fund		
922 Transfer to Other Funds	6,579	7,246
Account:	6,579	7,246
Group:	6,579	7,246
Total Expenditures	27,374	514,279

2330 Drug Forfeiture Fund

Account	Previous Year Actual	Final Budget
Revenues		
350000 Fines and Forfeitures		
351010 Surcharge Ord.#621	10,443	9,000
Group:	10,443	9,000
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd	5,135	6,000
Group:	5,135	6,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	108	180
Group:	108	180
380000 Other Financing Sources		
384040 DTF Income - Other Agencies	163	0
Group:	163	0
Total Revenues	15,849	14,180
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	5,078	1,000
262 Protective Gear		5,000
294 DTF Operations		500
300 Purchased Services	3,367	500
940 Machinery & Equipment	19,244	7,000
Account:	27,689	14,000
Group:	27,689	14,000
Total Expenditures	27,689	14,000

3391 FVI Court Fee Fund

Account	Previous Year Actual	Final Budget
Revenues		
330100 Fines and Forfeitures		
331000 Court Fines and Forfeitures	4,330	1,500
Group:	4,330	1,500
330000 Investment and Royalty Earnings		
331010 Interest-Operating	32	10
Group:	32	10
Total Revenues	4,362	1,510
Expenditures		
400000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	7,365	1,000
Accounts:	7,365	1,000
Group:	7,365	1,000
Total Expenditures	7,365	1,000

2394 Building Code Enforcement

Account	Previous Year Actual	Final Budget
Revenues		
320000 Licenses and Permits		
323010 Building Permits	107,229	105,000
323011 Plan Review Fees	32,017	30,000
323012 Mechanical Permit Comm & Res	21,399	7,000
323013 Demolition Permits	2,251	500
323021 Plumbing Permit Comm & Res	9,855	7,500
323022 Electrical Permit Res. Only	10,159	13,000
323027 Stop Work Fee	2,021	1,000
Group:	184,931	164,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	852	600
Group:	852	600
Total Revenues	185,783	164,600

Expenditures

420000 PUBLIC SAFETY		
420500 Protective Inspections		
100 Personal Services	66,453	102,721
125 Compensated Absences	13,633	
140 Social Security/Medicare	6,330	7,858
141 Unemployment Insurance	551	668
142 Worker's Compensation	636	736
143 PERS/Retirement	7,526	9,214
145 Medical/Life Insurance	5,734	7,602
200 Supplies	3,342	800
231 Gas, Oil, Diesel Fuel,	344	1,300
260 Clothing Allowance		650
299 Assets less than \$5000	3,374	1,000
300 Purchased Services	22,967	3,000
322 Technology Infrastructure	3,960	2,760
331 License and Permits		1,000
345 Telephone & Data Svcs	785	850
348 Wireless services	1,824	1,500
358 Payment to General	10,379	12,777
360 Repair and Maintenance		1,500
375 Education, Travel, Dues	5,057	6,000
501 ECC Bldg Ed Asmt	778	300
Account:	153,673	162,738
Group:	153,673	162,738
Total Expenditures	153,673	162,738

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CITY OF POLSON
Fund Budget Summary - Non-Ledged Funds
For the Year: 2023 - 2024

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1394 Building Code Enforcement

Account	Previous Year Actual	Final Budget
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1000 Tree Fund

Account	Previous Year Actual	Final Budget
Revenues		
10000 Investment and Royalty Income	5	10
10100 Interest Income	5	10
Group:	10	20
20000 Other Financing Sources		
20300 Transfer from other Fund	20,000	20,000
Group:	20,000	20,000
Total Revenues	30,005	40,020

Expenditures

10000 Conservation of Natural Resources		
10010 Tree Conservation		
300 Purchased Services		10,000
341 Electric	100	100
900 Capital Outlay 45,000+	16,132	10,100
Account:	16,232	10,100
Group:	16,332	10,200
Total Expenditures	16,332	10,200

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CITY OF POLSON
Fund Budget Summary - Non Service Funds
For the Year: 2013 - 2013

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1398 Credit Card Fees

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
341090 Credit Card Convenience Fees	12,490	12,500
Group:	12,490	12,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating	0	0
Group:	0	0
Total Revenues	12,490	12,500
Expenditures		
410000 GENERAL GOVERNMENT		
411000 Facilities (Shared Costs)		
413 Visa/Mastercard Service	9,619	13,500
Account:	9,619	13,500
Group:	9,619	13,500
Total Expenditures	9,619	13,500

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CITY OF POLSON
Fund Budget Summary - non Levied Funds
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3700 Fire Training Center Donations

Account		Previous Year Actual	Fiscal Budget
Revenues			
370000	Investment and Royalty Earnings		
371010	Interest-Operating	2	0
	Group:	2	0
	Total Revenues	2	0
Expenditures			
400000	PUBLIC SAFETY		
420100	Fire Protection and Control		
100	Supplies		245
315	Education, Travel, Dues	600	
	Account:	600	245
	Group:	600	245
	Total Expenditures	600	245

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CITY OF POLSON
Fund Budget Summary - Non Levied Funds
For the Year: 2023 - 2024

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2703 Fire Comb. Donation Fund

Account	Previous Year Actual	Fiscal Budget
Revenues		
360000 Miscellaneous Revenues		
365000 Donation - Fire Barnowsky/Escote	6,857	0
Group:	6,857	0
370000 Investment and Royalty Earnings		
371000 Interest-Operating	20	0
Group:	20	0
Total Revenues	6,877	0
Expenditures		
420000 PUBLIC SAFETY		
425000 Fire Protection and Control		
300 Supplies	1,501	
300 Purchased Services	400	
Account:	1,901	0
Group:	1,901	0
Total Expenditures	1,901	0

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CITY OF POLSON
Fund Budget Summary - Non Levied Funds
For the year: 2023 - 2024

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2105 Downtown Corridor Light Rail

Amount	Previous Year Actual	Final Budget
Revenues		
37000 Investment and Royalty Earnings		
371010 Interest-Operating	4	0
Group:	4	0
Total Revenues	4	0

0720 Police Donations

Account	Previous year Actual	Final Budget
Revenues		
363000 Miscellaneous Revenues		
365070 State Reim Kerr Dam Rd	2,061	2,500
Group:	2,061	2,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating	76	75
Group:	76	75
Total Revenues	2,137	2,575
Expenditures		
420000 PUBLIC SAFETY		
420110 Crime Control and Investigation		
200 Supplies	3,535	3,500
300 Purchased Services	720	
700 Grants and Donations to	1,078	
Account:	3,333	2,500
Group:	3,333	2,500
Total Expenditures	3,333	2,500

*801 Police Training Fund

Account	Previous year Actual	Final Budget
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	33	60
Group:	33	60
Total Revenues	33	60
Expenditures		
470010 PUBLIC SAFETY		
120140 Crime Control and Investigation		
375 Education, Travel, Dues	12,858	
Account:	12,858	0
Group:	12,858	0
Total Expenditures	12,858	0

2820 Gas Apportionment Tax Fund

Account	Previous Year Actual	Final Budget
Revenues		
330000 Intergovernmental Revenues		
335040 Gasoline Tax Apportionment	102,292	102,435
Group:	102,292	102,435
370000 Investment and Royalty Earnings		
371010 Interest-Operating	723	160
Group:	723	160
Total Revenues	103,015	102,595
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
200 Supplies	2,228	12,000
231 Gas, Oil, Diesel Fuel,	9,617	10,000
280 Paving Materials	10,499	35,000
281 Street Maint Chemicals	18,187	20,000
300 Purchased Services	1,746	10,000
940 Machinery & Equipment	23,636	25,000
949 Capital Outlay Reserve	9,495	
Account:	75,108	102,000
Group:	75,108	102,000
Total Expenditures	75,108	102,000

0501 Gas Tax- Special Street Allocation Program

Account	Previous Year Actual	Final Budget
Revenues		
330000 Intergovernmental Revenues		
335040 Gasoline Tax Apportionment	131,535	144,904
Group:	131,535	144,904
370000 Investment and Royalty Earnings		
371010 Interest-Operating	1,791	120
Group:	1,791	120
380000 Other Financing Sources		
383010 Transfer from Other Funds	6,579	6,796
Group:	6,579	6,796
Total Revenues	139,905	151,824
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
904 Capital Outlay Streets	145,789	545,073
Account:	145,789	545,073
Group:	145,789	545,073
Total Expenditures	145,789	545,073

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CITY OF POLSON
Fund Budget Summary - Non Levied Funds
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City Police Payroll Grants

Account	Previous Year Actual	Final Budget
Revenues		
320000 Intergovernmental Revenues		
334010 Crime Control	1,891	0
Group:	1,891	0
Total Revenues	1,891	0
Expenditures		
420000 PUBLIC SAFETY		
470140 Crime Control and Investigation		
041 Protective Gear	1,891	0
Account:	1,891	0
Group:	1,891	0
Total Expenditures	1,891	0

C. Debt Service Funds

3000

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CITY OF POLSON
Fund Budget Summary - Debt Service
For the Year: 2023 - 2024

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3542 SID #42 Streetscape Main St. Imp. Project

Account	Previous Year Actual	Final Budget
Revenues		
360000 Miscellaneous Revenues		
363020 Bond Principal & Interest Assessments	64,997	65,604
363040 P & I Special Assessments	174	0
Group:	65,171	65,604
370000 Investment and Royalty Earnings		
371010 Interest-Operating	322	0
Group:	322	0
Total Revenues	65,493	65,604
Expenditures		
490000 DEBT SERVICE		
490300 Special Improvement Bonds		
610 Principal	59,566	62,781
620 Interest	6,659	3,444
Account:	66,225	66,225
Group:	66,225	66,225
Total Expenditures	66,225	66,225
131000 Due From (Previous Year)	_____	
211000 Due To (Previous Year)	_____	
131000 Due From (Current Year)	_____	
211000 Due To (Current Year)	_____	

E. Enterprise Funds

5000

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CITY OF POLSON
Fund Budget Summary
For the Year: 2023 - 2024

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5201 Water Impact Fees

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
341072 Impact Fee	126,968	75,000
	Group:	75,000
370000 Investment and Royalty Earnings		
371016 Interest-Impact Fee Funds	3,749	2,500
	Group:	2,500
Total Revenues	130,717	77,500
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	_____	_____

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CITY OF EDISON
Fund Budget Summary
For the Year: 2023 - 2024

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5110 Water Fund

Account	Previous Year Actual	Final Budget
Revenues		
330000 Intergovernmental Revenues		
331394 ARPA Grant		2,306,219
Group:		2,306,219
310000 Charges for Services		
343020 Water Revenues	1,142,291	1,100,000
343022 Unmetered/Coin-op Water Sales	1,745	2,000
343024 Sale Materials/Supplies	32,364	20,000
343025 Water Permits	8,750	7,500
343026 Water Installation Charges		500
343027 Miscellaneous Revenue	1,567	200
Group:	1,186,717	1,130,200
360000 Miscellaneous Revenues		
365051 Water - scrap metal	296	600
Group:	296	600
370000 Investment and Royalty Earnings		
371010 Interest-Operating	36,115	20,000
Group:	36,115	20,000
 Total Revenues	 1,223,128	 3,459,019

Expenses

420500 Protective Inspections		
345 Telephone & Data Svcs	53	
Account:	53	
Group:	53	
 430500 Water Utilities		
100 Personal Services	9,506	14,247
125 Compensated Absences	389	
140 Social Security/Medicare	757	1,090
141 Unemployment Insurance	64	93
142 Worker's Compensation	30	43
143 PERS/Retirement	988	1,378
145 Medical/Life Insurance	44	66

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CITY OF FOLSOM
Fund Budget Summary
For the Year: 2023 - 2024

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5210 Water Fund

Account	Previous Year Actual	Final Budget
200 Supplies	1,313	1,650
250 Clothing Allowance	603	2,100
299 Assets less than \$5000	1,985	1,000
300 Purchased Services	14,833	13,000
322 Technology Infrastructure	790	600
345 Telephones & Data Svcs	1,171	2,500
347 Propane	2,666	
348 Wireless services	2,961	2,600
349 Garbage Disposal Services	617	
354 Engineer Services	4,585	43,000
375 Education, Travel, Dues	2,418	3,500
380 Memberships	400	
540 Irrigation Assessments	158	350
546 Water Quality Tap Fee	5,132	5,500
901 Replacement and Depreciation	15,024	35,000
911 Mach. & Equip-	4,321	25,000
Account:	70,859	152,517
430510 Administration		
358 Payment to General	52,985	71,862
Account:	52,985	71,862
430530 Source of Supply and Pumping		
100 Personal Services	31,787	34,677
120 Overtime	1,710	2,536
125 Compensated Absences	2,948	
140 Social Security/Medicare	3,043	2,653
141 Unemployment Insurance	268	225
142 Worker's Compensation	1,059	2,024
143 PERS/Retirement	3,700	3,111
145 Medical/Life Insurance	5,360	5,162
200 Supplies	1,332	2,500
300 Purchased Services	9,112	10,000
541 Electric	62,427	58,000
354 Engineer Services	100,661	20,000
920 Land/Building	19,382	25,000
Account:	245,290	165,838
430540 Purification and Treatment		
100 Personal Services	42,269	34,677
120 Overtime	1,710	2,536
125 Compensated Absences	2,948	
140 Social Security/Medicare	2,635	2,653
141 Unemployment Insurance	231	225
142 Worker's Compensation	937	2,024
143 PERS/Retirement	3,204	3,111
145 Medical/Life Insurance	4,988	5,162
200 Supplies	-500	5,000
300 Purchased Services	7,920	6,000
354 Engineer Services		10,000
Account:	67,163	81,368
430550 Transmission and Distribution		
100 Personal Services	47,662	56,792

CITY OF POLSON
Fund Budget Summary
For the Year: 2022 - 2024

8210 Water Fund

Account	Previous Year Actual	Final Budget
120 Overtime	846	1,556
125 Compensated Absences	5,109	
140 Social Security/Medicare	4,123	4,345
141 Unemployment Insurance	364	369
142 Worker's Compensation	1,157	1,766
143 FERS/Retirement	5,026	5,094
145 Medical/Life Insurance	10,331	10,727
200 Supplies	27,276	35,000
231 Gas, Oil, Diesel Fuel	10,714	18,000
299 Assets less than \$5000		1,000
300 Purchased Services	27,750	40,000
341 Electric		600
345 Telephone & Data Svcs	2,850	2,800
347 Propane	2,744	
354 Engineer Services	13,571	50,000
900 Capital Outlay \$5,000+		50,000
901 Replacement and Depreciation	306	
919 Utility System Upgrades	175,356	3,703,218
940 Machinery & Equipment	53	25,000
949 Capital Outlay Reserve	894	
Account:	636,138	4,006,267
400560 Geographical Information Systems (GIS)		
100 Personal Services		20,801
140 Social Security/Medicare		1,591
141 Unemployment Insurance		135
142 Worker's Compensation		63
143 FERS/Retirement		1,866
145 Medical/Life Insurance		4,921
200 Supplies	238	
Account:	238	29,377
430570 Customer Accounting and Collection:		
100 Personal Services	53,867	63,905
120 Overtime	876	3,120
125 Compensated Absences	4,747	
140 Social Security/Medicare	4,517	4,889
141 Unemployment Insurance	401	416
142 Worker's Compensation	2,320	2,579
143 FERS/Retirement	5,540	5,733
145 Medical/Life Insurance	10,134	10,885
200 Supplies	9,967	10,000
260 Clothing Allowance	50	
299 Assets less than \$5000	632	1,500
300 Purchased Services	3,357	11,000
313 Visa/Mastercard Service		1,500
336 Postage and Delivery	4,683	
397 Damage Payout		3,000
808 Cash Short (Long)	2	
900 Capital Outlay \$5,000+	78,181	60,000
Account:	183,873	131,027
Group:	1,286,557	4,686,326

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CITY OF ROLSON
Fund Budget Summary
For the Year: 2023 - 2024

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5210 Water Fund

Account	Previous Year Actual	Final Budget
190200 Revenue Bonds		
610 Principal	28,000	28,000
620 Interest	4,941	4,557
Account:	32,941	32,557
Group:	32,941	32,557
Total Expenses	1,289,546	4,720,883
510400 Non-Cash Expenses		
530 Depreciation - Retained Earnings	_____	_____
540 Depreciation - Contributed Capital	_____	_____
339000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
111900 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	_____	_____

09/30/19
10:31:09

CITY OF DENVER
FUND BALANCE SHEET
FOR THE YEARS 2018 & 2019

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0000 General Fund

Account	Encumbrance Amount	Fund Target
Revenues		
21000 Charges for Services		
21000 Impact Fee	45,941	46,000
Group:	45,941	46,000
27000 Interest and Penalty Earnings		
27000 Interest-Impact Fee Funds	479	1,100
Group:	479	1,100
Total Revenues	46,420	47,100
Expenses		
43000 Other Utilities		
43000 Electrical Utility Expense	-200,000	
Account:	-200,000	
Group:	-200,000	
Total Expenses	-200,000	

09/10/21
17/01/21

CCNY, by FOLSON
Fund Budget, v. 02/21
For the year: 2020 - 2021

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Other Source Report Data

Source	Available Year Amount	Funds Budget
5104 Non-Cash Expenses		
5104 Depreciation - Retained Earnings		
5104 Depreciation - Contributed Capital		
51900 Compensation Expenses		
Total Non-Cash Expenses		
Other Cash Items		
21,000 Due to Other Funds		
Revisions to Restricted Accounts		
17010 51 Salary/Overcost		
17014 Project Fee/Association		
17017 Supplies		
17019 Reimb.		
Total Other Cash Items		
Total Expense and Other Cash Items		

5010 Sewer Fund

Account	Previous Year Actual	Final Budget
Revenues		
330000 Intergovernmental Revenues		
331994 ARPA Grant		2,150,000
Group:		2,150,000
340000 Charges for Services		
343024 Sale Materials/Supplies	3,400	6,000
343027 Miscellaneous Revenue	67	1,000
343031 Sewer Service Charges	1,893,626	1,850,000
343033 Sewer Permits Repl/Depr		6,000
Group:	1,902,093	1,863,000
360000 Miscellaneous Revenues		
361100 Sewer Dept. Land Rental	18,000	18,000
Group:	18,000	18,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	43,824	17,000
Group:	43,824	17,000
 Total Revenues	 1,963,917	 4,048,000

Expenses

420600 Sewer Utilities		
100 Personal Services	9,500	14,247
125 Compensated Absences	389	
140 Social Security/Medicare	757	1,090
141 Unemployment Insurance	64	93
142 Worker's Compensation	30	43
143 PERS/Retirement	388	1,278
145 Medical/Life Insurance	44	66
200 Supplies	1,361	3,000
250 Clothing Allowance	300	2,100
235 Misc Income purchase Offset		500
239 Assets less than \$5000	1,388	1,000
300 Purchased Services	6,423	10,600
321 Technology Infrastructure	555	600
345 Telephony & Data Svcs	5,008	5,500
348 Wireless services	1,667	2,500
349 Garbage Disposal Services	320	
354 Engineer Services	2,185	16,000
375 Education, Travel, Dues	890	3,000

CITY OF PCLSON
Fund Budget Summary
For the Year: 2023 - 2024

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
540 Irrigation Assessments	138	200
901 Replacement and Depreciation	37,495	25,000
950 Construction	-960,920	
Account:	-859,769	84,217
430610 Administration		
358 Payment to General	242,226	216,060
Account:	242,226	216,060
430630 Collection and Transmission		
100 Personal Services	30,494	35,531
120 Overtime	1,193	2,547
125 Compensated Absences	2,582	
140 Social Security/Medicare	2,655	2,718
141 Unemployment Insurance	232	231
142 Worker's Compensation	1,213	2,038
143 PERS/Retirement	3,203	3,137
145 Medical/Life Insurance	5,468	5,782
200 Supplies	4,665	10,000
231 Gas, Oil, Diesel Fuel,	16,313	13,000
300 Purchased Services	45,015	45,000
341 Electric	21,155	20,000
347 Propane	4,531	
354 Engineer Services	97,317	55,000
900 Capital Outlay \$5,000+		2,150,000
940 Machinery & Equipment	3,493	25,000
949 Capital Outlay Reserve	857	
Account:	234,596	2,370,634
430640 Treatment and Disposal		
200 Supplies	-430	500
260 Clothing Allowance	26	
300 Purchased Services	3,993	5,000
349 Garbage Disposal Services	125	
Account:	3,714	5,500
430645 Wastewater Resource Recovery Facility		
100 Personal Services	87,198	100,785
120 Overtime	311	2,565
125 Compensated Absences	12,999	
140 Social Security/Medicare	7,743	7,440
141 Unemployment Insurance	675	655
142 Worker's Compensation	1,622	1,343
143 PERS/Retirement	9,316	9,045
145 Medical/Life Insurance	14,737	14,425
200 Supplies	16,516	30,000
210 Office Supplies		1,000
753 Chemicals/Lab/Medical	19,634	5,000
814 Sludge Removal supplies		5,000
120 Operating supplies		3,500
330 Repair and Maintenance	1,975	13,000
231 Gas, Oil, Diesel Fuel,		15,000
300 Purchased Services	5,378	13,000
335 Postage and Delivery	239	

5310 Sewer Fund

Account	Previous Year Actual	Fiscal Budget
341 Electric	73,529	70,000
345 Telephone & Data Svcs	3,120	3,500
347 Propane	6,530	
349 Garbage Disposal Services	33,476	30,000
362 Repair and Maintenance		5,000
375 Education, Travel, Dues		2,500
510 Insurance Premiums	24,356	24,400
901 Replacement and Depreciation	15,674	25,000
940 Machinery & Equipment		25,000
Account:	302,120	436,356
430660 Geographical Information Systems (GIS)		
100 Personal Services		20,801
140 Social Security/Medicare		1,531
141 Unemployment Insurance		135
142 Worker's Compensation		63
143 PERS/Retirement		1,866
145 Medical/Life Insurance		4,921
200 Supplies	238	
Account:	238	29,277
430670 Customer Accounting and Collection		
100 Personal Services	50,016	58,429
120 Overtime	596	2,761
125 Compensated Absences	4,399	
140 Social Security/Medicare	4,168	4,470
141 Unemployment Insurance	370	360
142 Worker's Compensation	2,252	2,275
143 PERS/Retirement	5,111	5,241
145 Medical/Life Insurance	11,555	12,275
200 Supplies	684	1,000
240 Clothing Allowance	50	
299 Assets less than \$5000	632	1,000
300 Purchased Services	3,519	10,000
313 Visa/Mastercard Service		1,000
336 Postage and Delivery	4,688	
375 Education, Travel, Dues	49	1,000
395 Damage Payout		1,500
900 Capital Outlay \$5,000+	-42,891	5,000
940 Machinery & Equipment	-500	
Account:	44,498	106,351
Group:	-42,377	3,217,995
430000 Revenue Bonds		
610 Principal	434,000	434,000
620 Interest	356,200	346,525
Account:	790,200	780,525
Group:	790,200	780,525

Bank Fund Budget

Account	FY 00 Budget	FY 00 Budget
Total Expenses	6,000,000	6,000,000
Non-Cash Expenses		
400 Depreciation - Realized Exchange	_____	_____
200 Depreciation - Capitalized Deprec	_____	_____
13000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
10000 Due to Other Funds	_____	_____
Withdrawal of Restricted Accounts		
10000 Contingency/Interest	_____	_____
10000 Replacement/Depreciation	_____	_____
10000 Supplies	_____	_____
10000 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

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CITY OF POLSON
Fund Budget Summary
For the Year: 2023 - 2024

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5010 Golf Fund

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
346002 Golf Food Soda	17,257	21,826
346003 Golf Food Snacks	3,687	9,063
346004 Golf Cart Food	5,330	4,076
346006 Golf Cart Beer	31,721	26,024
346007 Golf Cart Soda	5,041	4,124
346010 Golf Restaurant Food Service	167,978	164,504
346011 Golf Beer Revenue	91,741	152,509
346012 Golf Wine Revenue	9,822	9,938
346015 Green Fee Punch Card	59,830	56,105
346016 Golf Cart Annual Pass	21,322	16,371
346020 Green Fees	504,911	450,715
346021 Golf Season Pass Fees	365,932	351,971
346022 Storage Fees	38,056	26,747
346023 Golf Cart Rental Fees	240,214	202,779
346024 Golf Trail Use Fees	43,112	36,045
346025 Flathead Golf Assoc Punch Card Revenues		2,202
346026 Cart Punch Card Fees	19,350	21,195
346027 Driving Range	17,961	15,157
346028 Gasoline Sales	623	419
346029 Miscellaneous Revenue	3,194	1,000
346030 Driving Range - CC Receipts	33,772	24,072
346031 Driving Range Pass	11	
346037 Golf Pinn Cycle Rental	4,535	4,000
346038 Golf Simulator Fees	41,285	28,825
346039 Monster Grill Concessions		12,000
Group:	1,726,585	1,654,467
360000 Miscellaneous Revenues		
361120 Building Rental	7,200	3,600
362039 Pepsi-Cola Contract Revenue		800
Group:	7,200	4,400
370000 Investment and Royalty Earnings		
371010 Interest-Operating	5,566	3,000
Group:	5,566	3,000
380000 Other Financing Sources		
382010 Sale of General Fixed Assets		13,000
Group:		13,000
Total Revenues	1,738,351	1,683,867

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CITY OF POLSON
Fund Budget Summary
For the Year: 2023 - 2024

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5010 Self Fund

Account	Previous Year Actual	Final Budget
Expenses		
460446 Golf Course - Greenskeeping		
100 Personal Services	205,890	273,799
120 Overtime	3,748	5,531
125 Compensated Absences	24,881	
140 Social Security/Medicare	18,942	20,946
141 Unemployment Insurance	1,628	1,760
142 Worker's Compensation	6,095	6,310
143 PERS/Retirement	15,042	15,725
145 Medical/Life Insurance	21,859	20,438
200 Supplies	3,852	1,600
220 Operating supplies	64	
221 Fertilizer/Chemicals/Seed	44,832	45,000
222 Miscellaneous	48	250
231 Gas, Oil, Diesel Fuel,	28,702	30,000
232 Sprinkler Parts	7,521	7,200
233 Mach/Equip/Parts	23,015	17,000
234 Course Repair Parts	6,234	11,000
241 Stall Tools	1,420	1,200
300 Purchased Services	24,286	13,000
302 Technology Infrastructure	1,121	300
330 Publicity, Subscriptions and	130	
331 License and Permits	495	650
335 Membership & Registration	795	
341 Electric	21,450	23,000
342 Water	2,980	3,270
345 Telephones & Data Svcs	1,232	1,300
348 Wireless services	1,396	1,600
349 Garbage Disposal Services	2,406	2,847
358 Payment to General	71,613	40,738
360 Repair and Maintenance	17,438	16,000
375 Education, Travel, Dues	8,150	9,000
450 Landscaping	1,357	2,000
452 Gravel/Sand/Peat	6,705	9,500
540 Irrigation Assessments	5,289	5,200
901 Replacement and Depreciation	143,023	111,200
	Account: 724,489	697,394
460447 Golf Course - Pro Shop		
100 Personal Services	33,980	45,074
120 Overtime	23	1,000
125 Compensated Absences	1,179	1,500
140 Social Security/Medicare	1,605	3,448
141 Unemployment Insurance	212	293
142 Worker's Compensation	544	650
143 PERS/Retirement	135	4,043
145 Medical/Life Insurance		8,637
200 Supplies	1,511	2,600

5010-GOLF FUND

Account	Previous Year Actual	Final Budget
205 Kitchen Supplies	553	
229 Miscellaneous	202	100
233 MACH/EQUIP/PARTS	119	
299 Assets less than \$5000	5,597	
300 Purchased Services	9,412	6,000
313 Visa/Mastercard Service	29,934	27,000
319 Advertising & Mailing	50	
322 Technology Infrastructure		4,500
335 Membership & Registration	300	450
337 Advertising	230	2,300
341 Electric	7,257	7,560
342 Water	677	736
345 Telephone & Data Svcs	3,115	1,900
349 Garbage Disposal Services	2,646	2,000
350 Contracted Services	189,010	230,000
358 Payment to General		13,696
360 Repair and Maintenance	22	1,500
390 Memberships	286	
Account:	257,388	371,187
460448 Golf Course - Carts		
231 Gas, Oil, Diesel Fuel,	9,234	12,000
233 MACH/EQUIP/PARTS	3,344	1,200
940 Machinery & Equipment	31,507	
Account:	43,085	13,200
460449 Golf Course - Driving Range		
200 Supplies	4,410	5,000
300 Purchased Services		1,100
313 Visa/Mastercard Service	2,489	3,300
900 Capital Outlay \$5,000+		85,000
Account:	6,899	94,400
460450 Golf Course Restaurant		
205 Kitchen Supplies	9,216	6,000
268 Golf Restaurant Snacks	3,962	4,796
269 Golf Restaurant Food	99,970	66,000
270 Beer & Wine Supplies	53,727	63,000
276 Bar Supplies		490
278 Golf Restaurant Soda	11,754	8,800
290 Inventory Adjustment		1,000
Account:	167,529	154,086
460460 B. C. Restaurant C & M		
100 Personal Services	111,965	183,394
105 Overtime	2,532	1,752
125 Compensated Absences	5,895	
140 Social Security/Medicare	11,127	14,089
141 Unemployment Insurance	946	1,190
142 Worker's Compensation	3,826	5,178
143 PERS/Retirement	6,670	13,387
145 Medical/Life Insurance	1,644	19,659
200 Supplies	3,193	500
205 Kitchen Supplies	157	

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CITY OF POLSON
Fund Budget Summary
For the Year: 2023 - 2024

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5810 Golf Fund

Account	Previous Year Actual	Final Budget
229 Miscellaneous		300
231 Gas, Oil, Diesel Fuel,	89	3,500
269 Golf Restaurant Food	551	
299 Assets less than \$5000	1,272	
309 Purchased Services	3,541	8,800
313 Visa/Mastercard Service	2,245	1,500
322 Technology Infrastructure	240	400
331 License and Permits	733	600
337 Advertising	406	2,000
341 Electric	7,834	4,200
342 Water	936	1,398
345 Telephone & Data Svcs	2,172	2,200
347 Propane	5,687	
348 Wireless services	1,320	900
349 Garbage Disposal Services	2,530	1,200
358 Payment to General		15,905
360 Repair and Maintenance	195	1,200
375 Education, Travel, Dues	-44	300
360 Memberships	90	
408 Cash Short (Long)	176	
920 Land/Building		11,000
Account:	178,615	297,394
460465 Golf Training Center		
100 Personal Services	3,898	5,055
120 Overtime	166	195
125 Compensated Absences	23	
140 Social Security/Medicare	180	387
141 Unemployment Insurance	24	33
142 Worker's Compensation	53	73
143 PERS/Retirement	284	452
145 Medical/Life Insurance	245	830
200 Supplies	453	750
205 Kitchen Supplies	32	
231 Gas, Oil, Diesel Fuel,		512
299 Assets Less than \$5000		2,000
300 Purchased Services	608	1,200
313 Visa/Mastercard Service	4,807	980
335 Membership & Registration		400
337 Advertising	196	1,500
341 Electric	4,015	1,400
342 Water	325	250
345 Telephone & Data Svcs	1,871	1,700
347 Propane	3,004	
349 Garbage Disposal Services	600	296
358 Payment to General		305
360 Repair and Maintenance		400
Account:	18,670	10,318
Group:	1,426,675	1,616,979

5010 Golf Fund

Account	Previous Year Actual	Final Budget
490200 Revenue Bonds		
610 Principal	48,431	47,162
620 Interest	20,723	23,851
Account:	69,154	71,013
490510 Bank Loan Debt Service		
610 Principal	20,622	20,614
620 Interest	12,019	11,026
Account:	32,641	31,640
490520 Lease Purchase Debt Service		
610 Principal	2,255	3,000
Account:	2,255	3,000
Group:	104,050	106,553
Total Expenses	1,530,725	1,753,692
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239900 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:		City of Polson	
Title:		Fiscal Year ended June 30, 2024	
Number:		5,201,521,053,015,310	
ACCOUNT NO.	DESCRIPTION	Previous Year Actual	Final Budget
189100	SOURCE OF SUPPLY:		
	Land Rights		
	Structures		
	Reservoirs - ARPA Projects		2,350,000
	Wells		
TOTAL SOURCE OF SUPPLY.....		0	2,350,000
189200	PUMPING PLANT:		
	Land Rights		
	Structures - Well House #8	475,356	600,000
	Pumps	23,703	25,000
	Pumps - Hillcrest Booster Pump		350,000
TOTAL PUMPING PLANT.....		499,059	975,000
189300	TREATMENT PLANT:		
	Land Rights		
	Structures		
	Treatment Equipment		25,000
	Reserve for Short Lived Assets		200,000
TOTAL TREATMENT PLANT.....		0	225,000
189400	TRANSMISSION AND DISTRIBUTION:		
	ARPA Capital Projects		2,150,000
	Capital Outlay		25,000
	Mains - 4th Ave East Water Main	36,994	250,000
	Services		
	Meters		
	Hydrants		
	Machinery/Equipment	3,493	25,000
TOTAL TRANSMISSION AND DISTRIBUTION.....		40,487	2,450,000
189500	GENERAL PLANT:		
	Land Rights		
	Structures		
	Machinery and Equipment		25,000
TOTAL GENERAL PLANT.....		0	25,000
	Sewer Utilities Replacement Depreciation	53,079	50,000
	Accounting/Collection Capital Outlay		5,000
*TOTAL UTILITY ASSETS.....		592,625	6,080,000

*Total shown here to be same as total on page 41 for Water Operating 900 Capital Outlay and Page 42 for Sewer Operating 900 Capital Outlay.

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CITY OF POLSON
Tax Levy Requirements Schedule Non-Voted
For the Year: 2023 - 2024

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1 Mill Yield: (10) 14581.50
Road 1 Mill Yield: (10) 0.00

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)
Fund	Budget	(8)-(1) Reserve	(1) + (2) Total Required	Cash Available	Non-Tax Revenues	(9)*(10) Property Tax Revenues	(5) + (6) Total Revenues	(4) + (7) Total Resources	Mill Levy	(4) - (1) + (7) Est. Ending Cash Bal.
1000	3,416,512	1,147,201	4,563,713	1,243,771	1,730,704	1,589,238	3,319,942	4,563,713	108.9900	1,147,201
General All-Purpose Fu										
Totals	3,416,512	1,147,201	4,563,713	1,243,771	1,730,704	1,589,238	3,319,942	4,563,713	108.9900	1,147,201

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07:55:44

CITY OF POLSON
Tax Levy Requirements Schedule Voted
For the Year: 2023 - 2024

Page: 1 of 1
Report ID: B220A

1 Mill Yield: (10) 14581.50
Road 1 Mill Yield: (10) 0.00

Fund	(1) Budget	(2) (8)-(1) Reserve	(3) (1) + (2) Total Required	(4) Cash Available	(5) Non-Tax Revenues	(6) (9)+(10) Property Tax Revenues	(7) (5) + (6) Total Revenues	(8) (4) + (7) Total Resources	(9) Mill Levy	(11) (4) - (1)+(7) Est. Ending Cash Bal.
1000	3,416,512	1,147,101	4,563,613	1,243,671	1,730,704	1,589,238	3,319,942	4,563,613	108.9900	1,147,101
General All-Purpose Fu										
2020	252,527	113,872	366,399	72,498	3,000	290,901	293,901	366,399	19.9500	113,872
Police Municipal Servi										
2372	121,024	58,755	179,779	55,690	0	124,089	124,089	179,779	8.5100	58,755
Permissive Medical Mil										
Totals	3,790,063	1,319,728	5,109,791	1,371,859	1,733,704	2,004,228	3,737,932	5,109,791	137.4500	1,319,728

09/25/23
08:06:39

CITY OF POLSON
Non-Levied Funds - Summary Schedule
For the Year: 2023 - 2024

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Report ID: B220B

Fund	(1) Budget	(2) Reserve	(3) (1) + (2) Total Required	(4) Cash Available	(5) Non-Tax Revenues	(6) (4) + (5) Total Resources
2001 Fire Impact Fees	77,000	34,416	111,416	85,916	25,500	111,416
2002 Parks Impact Fees	119,000	23,816	142,816	127,566	15,250	142,816
2170 Airport	0	5	5	5	0	5
2210 Parks/Salish Point	0	15,147	15,147	15,147	0	15,147
2211 Skate Park Fund	0	3,221	3,221	1,221	2,000	3,221
2212 Cultural Trust Grant	0	107	107	107	0	107
2213 Dog Park/Travis Dolphin	0	2,772	2,772	2,772	0	2,772
2215 Hanging Basket Maintenance	0	6,615	6,615	6,615	0	6,615
2216 Parkland Subdivision Fee (formerly 7060)	23,000	13,873	36,873	36,873	0	36,873
2218 Carol Sampson Sherick Trail Memorial Fund	0	856	856	856	0	856
2219 Parks Donations	0	454	454	454	0	454
2221 Eagle Scout Project Fund	0	0	0	0	0	0
2222 Park Donations - Restricted	0	147	147	147	0	147
2223 Parks - Pickle Ball Courts Donations	1,200	3,010	4,210	3,010	1,200	4,210
2225 Employee Christmas Fund	0	2,080	2,080	2,075	5	2,080
2310 Tax Increment District	398,316	735,886	1,134,202	1,112,491	21,711	1,134,202
2350 Local Government Study Commission	0	0	0	0	0	0
2380 Stormwater System Fund	514,279	644,130	1,158,409	1,040,409	118,000	1,158,409
2390 Drug Forfeiture Fund	14,000	21,160	35,160	20,980	14,180	35,160
2391 DUI Court Fee Fund	1,000	1,872	2,872	1,362	1,510	2,872
2394 Building Code Enforcement	162,738	204,728	367,466	202,866	164,600	367,466
2395 Tree Fund	10,200	5,798	15,998	5,983	10,015	15,998
2398 Credit Card Fees	13,500	1,625	15,125	3,125	12,000	15,125
2401 Light Maintenance District #19	19,050	12,193	31,243	11,173	20,070	31,243
2402 Light Maintenance District #20	8,320	247	8,567	247	8,320	8,567

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CITY OF POLSON
Non-Levied Funds - Summary Schedule
For the Year: 2023 - 2024

Page: 2 of 2
Report ID: B220B

Fund	(1) Budget	(2) Reserve	(3) (1) + (2) Total Required	(4) Cash Available	(5) Non-Tax Revenues	(6) (4) + (5) Total Resources
2500 Weed Cleanup Maintenance Fund	0	22,686	22,686	22,536	150	22,686
2510 Sidewalk Loan Fund	0	64,091	64,091	64,091	0	64,091
2702 Fire Training Center Donations	245	2	247	247	0	247
2703 Fire Memb. Donation Fund	0	5,439	5,439	5,439	0	5,439
2705 Downtown Christmas Light Fund	0	904	904	904	0	904
2720 Police Donations	2,500	15,323	17,823	15,298	2,525	17,823
2730 K-9 Donation Fund	0	0	0	0	0	0
2810 Police Training Fund	0	262	262	202	60	262
2820 Gas Apportionment Tax Fund	102,000	192,104	294,104	191,509	102,595	294,104
2821 Gas Tax- Special Street Allocation Program	545,073	-62,358	482,715	331,691	151,024	482,715
2822 SB536 & HB76 One Time Road Allocations	0	0	0	0	0	0
2875 Police Federal Grants	0	0	0	0	0	0
2943 RCDI/Growth Policy	0	197	197	197	0	197
3500 SPECIAL ASSESSMENT DEBT-Revolving Fund	0	160,395	160,395	160,395	0	160,395
3542 SID #42 Streetscape Main St. Imp. Project	66,225	63,848	130,073	64,469	65,604	130,073
5010 Golf Fund	1,753,632	1,051,675	2,805,307	1,121,440	1,683,867	2,805,307
5201 Water Impact Fees	0	949,998	949,998	872,498	77,500	949,998
5210 Water Fund	4,720,883	3,257,194	7,978,077	4,519,058	3,459,019	7,978,077
5310 Sewer Fund	3,998,420	6,397,971	10,396,391	6,348,391	4,048,000	10,396,391
Totals	12,550,581	13,853,889	26,404,470	16,399,765	10,004,705	26,404,470



OFFICE OF THE CITY MANAGER

TO: POLSON CITY COMMISSION

FROM: ED MEECE, CITY MANAGER

SUBJECT: FY 2024 BUDGET AMENDMENTS (#1)

DATE: 9/13/23

The City of Polson approved the FY 24 Annual Budget in June 2023; prior to the July 1st requirement in state law. In August of 2023, the City received our property tax mill calculations from the State of Montana which provided a better understanding of property tax revenues to be expected in FY 24. As a result, the Administration is proposing an FY 24 Budget Amendment that reflects this revised property tax information as well as correcting/modifying some expenditure categories:

- **Property Tax Revisions (Revenue):**
 - General Fund – increase General Fund revenues by \$21,345.00
 - Permissive Mill Levy (Health Insurance) - **increase** Permissive Mill revenues by \$3,052.07
 - Police Levy – increase Police Levy revenues by \$88,901.00
 - Tax Increment Finance District – increase increment (revenue) by \$619,571.00

- **Other Major Revenue Adjustments:**
 - Wildland Fire Assistance (MT-DNRC) - increase General Fund by \$31,000.00 (to be earmarked for additional Fire equipment). *These revenues were earned through annual contract with DNRC, as compensation for the use of our Wildland Fire equipment on local wildfires (operated by PCVFD volunteer firefighters).*
 - Special Gas Tax (BARSAA) from State of Montana - increase Special Gas Tax revenues by \$68,976.00. *BARSAA is being eliminated, these funds represent our final payout from the program.*

- One Time ‘Transportation Assistance’ funds from State of Montana (SB 536 & HB 76) – increase revenue by \$764,299. *One time funds that can only be spent on street related projects.*
- **Major Expenditure Corrections/Modifications:**
 - Insurance Expenses – increase budgeted insurance costs by \$43,189.00, payable to MMIA. *The City’s five year claim history (MOD factor, 2017-2021) has resulted in large premium increases for FY 23 and FY 24. The Administration is taking several steps to lower this cost and emphasize risk management best practices.*
 - Personnel (Fire) – increase personnel costs by \$11,716.00. *During preparation of the FY 24 Annual Budget, the annual salary for the Assistant Chief position was incorrectly calculated and inserted in the budget process by the City Manager.*
 - Vehicle Replacement (Fire) – increase capital expenditures by \$38,000. *This expenditure is related to the expected cash purchase of a Wildland Fire chassis utilizing revenues gained from FY 23 wildland fire contract with DNRC (see above); this is a replacement of Engine #2315 within the Fire fleet.*
 - Personnel (Police) – increase Police Levy expenditures by \$38,401.00. *Due to an increase in Police Levy revenues (see above), the Administration was able to re-instate a vacant full-time Police Officer position that was eliminated during the FY 24 budget process.*
 - Permissive Mill Levy – increase Permissive Mill Levy expenditures by \$3,052.07. *Increased Permissive Mill Levy revenues (see above) allow for the expenditure of additional funds toward the cost of employee health insurance programs.*
 - Special Gas Tax – increase Special Gas Tax expenditures in accordance with increased Special Gas Tax revenues (see above) \$68,976.00. *Making this appropriation through the FY 24 Budget Amendment provides budget authority (FY 24) for the City to adopt additional street projects during the fiscal year without the need for additional budget amendment.*
 - One Time ‘Transportation Assistance’ funds from State of Montana (SB 536 & HB 76) – increase expenditures by \$764,299. *One time funds that can only be spent on street related projects. The Administration will be submitting to the City Commission a plan (winter 2023) to complete several transportation projects in 2024 utilizing these one-time legislative funds, and in connection with the 2022 HDR Road Assessment Plan.*

CITY OF POLSON
RESOLUTION NO. 2023 015

RESOLUTION TO APPROPRIATE MONEY AND PROVIDE FOR THE PAYMENT OF DEBTS AND EXPENSES FOR THE CITY OF POLSON IN FISCAL YEAR 2023-2024 AS ALLOWED BY MCA 7-6-4006.

WHEREAS, pursuant to MCA section 7-6-4006 the City Commission of the City of Polson, Montana, may appropriate money and provide for payment of debts and expenses of the local government; and

WHEREAS, appropriations may be adjusted by passage of a resolution stating the adjustment, which is the procedure authorized by the governing body for debt service funds for obligations related to debt approved by the governing body, trust funds for obligations authorized by trust covenants, any fund for federal, state, local, or private grants and shared revenue accepted and approved by the governing body; any fund for special assessments approved by the governing body; the proceeds from the sale of land, any fund for gifts or donations, and money borrowed during the fiscal year; and

WHEREAS, the governing body may amend the budget for the fiscal year and conducted a public hearing on September 18, 2023, stating its intention to amend the FY2024 budget and provide for additional appropriations and identified reserves, unanticipated revenue or previously unbudgeted revenue that will fund the appropriations; and

WHEREAS, the annual appropriations and transfers out for various departments of the City of Polson, Montana for the Fiscal Year 2023-2024 will be controlled and monitored for budgetary compliance at the fund level; and

WHEREAS, the following adjustments to increase expenditure fund budgets are proposed and deemed necessary:

See attached Exhibit A for detail regarding each budget amendment.

NOW BE IT RESOLVED by the Polson City Commission that unanticipated revenues, unbudgeted revenues and fund balance reserve amounts will be used to cover the following expenditures:

PASSED AND APPROVED this 18th day of September 2023.

Eric Huffine
Eric Huffine, Mayor

ATTEST: Cora E. Pritt
Cora E Pritt, City Clerk

STATE OF MONTANA)

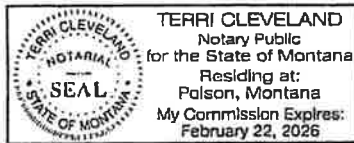
:SS.

County of Lake)

On this 19 day of September 2023, before me, the undersigned, a Notary Public for the State of Montana personally appeared Eric Huffine and Cora E. Pritt personally known to me to be the Mayor and the City Clerk of the City of Polson, Montana, the Municipal Corporation that executed the within instrument, and acknowledge to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed by Notarial Seal the day and year in the certificate first above written.

TERRI CLEVELAND
Notary Public for the State of Montana
Residing at POLSON MT
My Commission expires 2/22/26



EXPENDITURES:				
FUND	ACCOUNT	OBJECT	AMOUNT	DEPARTMENT
1000	411200	510	43,189.00	Facilities
				Revise for increase in Insurance Premiums
1000	420400	100	11,716.00	Fire
				Adjust Assistant Fire Chief Salary
1000	420400	900	38,000.00	Fire
				Future Replacement Wildland Fire Truck #2315
1000	420400	105	3,000.00	Fire
				Increase Wildland Fire Wages Paid
1000	420400	299	3,000.00	Fire
				Replace Water Tank on Wildland Fire Truck #15
1000	420400	300	2,000.00	Fire
				Repair Wildland Fire Truck #15
1000	410500	145	5,757.00	Finance
				Revise Health Benefits
1000	411100	145	1,357.00	Legal
				Revise Health Benefits
1000	420540	145	634.00	Planning
				Revise Health Benefits
1000	420140	650	-20,000.00	Police
				Delete Leased Police Car
2001	420400	900	0.00	Fire Impact
				Revise Notes:\$10-12K towards Future Replacement of New Wildland FireTruck #2315
		100	27,903.00	
		140	202.00	
		141	91.00	
		142	486.00	
		145	7,709.00	Police Municipal Levy
2020	420140	150	2,010.00	Police Municipal Levy
				Revise budget expense for Police Officer
2310	470110	736	0.00	TIF
				Revise Notes: Increase 2nd Street W/4-5th Ave to \$250,000.00
2372	521007	821	3,052.07	Permissive Mill Levy
				Revise Permissive Levy Expense
2402	430263	341	-132.00	Light District #20
				Revise Light District #20 Expense
2703	420400	200	7,000.00	Fire Donations
				Add Expenses for Money Donated to Fire
2821	430240	904	68,976.00	BaRSAA
				Revise BaRSAA Expense
2822	430240	904	764,299.41	SB536 & HB76
				Add New Fund for Onetime Road Allocations from State
REVENUES:				
FUND	ACCOUNT	OBJECT	AMOUNT	DEPARTMENT
1000	311010		21,345.00	General Fund
				Revise Property Tax Revenue
1000	365015		31,000.00	Fire
				Revise Wildland Fire Revenue
2020	311010		88,901.00	Police Municipal Levy
				Revise Levy Tax Revenue
2310	311010		619,571.00	TIF
				Revise TIF District Tax Revenue
2372	311010		3,052.07	Permissive Mill Levy
				Revise Permissive Mill Levy Revenue
2402	363010		-132.00	Light District #20
				Revise Light District #20 Revenue
2703	365043		7,000.00	Fire Donations
				Revise Fire Donations for Donation Received
2821	335041		68,976.00	BaRSAA
				Revise BaRSAA Revenue
2822	335042		764,299.00	SB536 & HB76
				Add Onetime Road Allocations from State