



STATE FINANCIAL SERVICES DIVISION
LOCAL GOVERNMENT SERVICES BUREAU
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Phone (406) 444-9101
[Local Government Services Bureau Portal](#)

MONTANA

FINAL

BUDGET DOCUMENT



Fiscal Year ended June 30, 2023

City of POLSON

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

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

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2023, was prepared according to law and adopted by the City/Town Council, City/Town Commission, Board of County Commissioners, on September 7, 2022; 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 3/19/22
Mayor

Signed  Date 9/19/22
Manager

City/Town/County of POLSON

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;

BE IT FURTHER RESOLVED that pursuant to the primary election held on June 6, 2006, when a **19.95 municipal mill levy** for public safety operations and the purchase of public safety equipment was approved by the voters; FURTHER, in FY23, the municipal mill levy of **19.95 mills** with a value of **\$10,740.06 per mill** will generate approximately **\$214,264.20**;

BE IT FURTHER RESOLVED that the total mill levies for the City of Polson for FY23 shall be set at **173.50 mills**;

BE IT FURTHER RESOLVED that pursuant to MCA sections 7-6-4031 and 7-6-4012, the City Manager and Finance Officer are hereby authorized throughout the budget period to transfer appropriates between items within the same fund; FURTHER, the City Manager and Finance Officer are also authorized to adjust appropriations funded by fees in the proprietary golf, water, and sewer funds, and in the fee-based building fund and storm system fund, but in such event, the adjustments must be based upon the cost of providing the services supported by the fee, and fully funded by the related fees for services, fund reserves, or non-fee revenue, such as interest; and

BE IT FURTHER RESOLVED that the minutes of the City Commission of the City of Polson, Montana, incorporate this Resolution.

APPROVED AND ADOPTED this 7th day of September 2022.

THE CITY OF POLSON

BY:


Eric Huffine, Mayor

Attest:



Ed Meece, City Manager

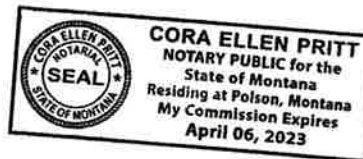

Cora E. Pritt, City Clerk

STATE OF MONTANA)
 :ss
County of Lake)

On this 19th day of Sept., 2022, before me the undersigned Notary Public for the State of Montana, personally appeared **Eric Huffine**, known to me to be the Mayor of the City of Polson and known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same.

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


Notary Public for the State of Montana
CORA ELLEN PRITT
Printed Name of Notary
Residing at Polson, Montana
My commission expires: 04/06/2023





2022 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. 2022 Total Market Value ¹	\$	763,015,795
2. 2022 Total Taxable Value ²	\$	11,139,368
3. 2022 Taxable Value of Newly Taxable Property.....	\$	182,782
4. 2022 Taxable Value less Incremental Taxable Value ³	\$	10,740,060
5. 2022 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
TIF DISTRICT	1,832,758	1,433,450	399,308

Total Incremental Value \$ 399,308

Preparer Jessica Hahn

Date 8/29/2022

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

2022 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	\$	24,184
II. Total value exclusive of "newly taxable" property	\$	40,604

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/08/2022, 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, 09/12/2022, 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

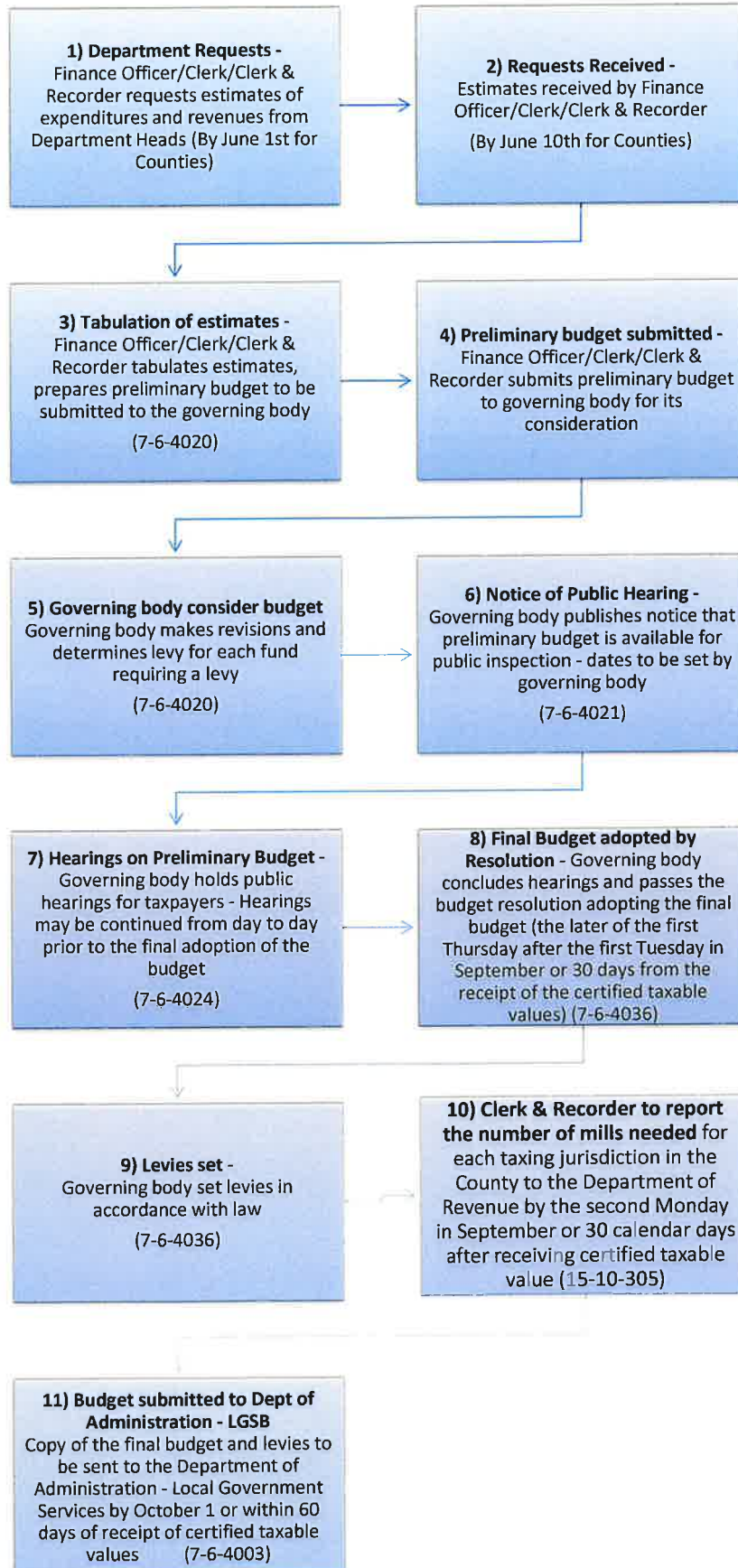
CLASS OF CITY/TOWN	3rd Class
COUNTY LOCATED IN	Lake
YEAR ORGANIZED	1910
REGISTERED VOTERS	3,373
AREA (SQ. MILES)	4.17
POPULATION OF CITY/TOWN	5,280
FORM OF GOVERNMENT	Com-Mgr-Charter
NUMBER OF EMPLOYEES (ELECTED)	7
NUMBER OF EMPLOYEES (NON-ELECTED)	42 +~40 Seasonal
MILES OF STREETS AND ALLEYS	51.002
MUNICIPAL WATER	_____
NUMBER OF CONSUMERS	2546
WATER RATE PER 1,000 GALLONS	\$3.42
SEWER RATES	\$39.64 (Base Rate)

OFFICIALS SHEET

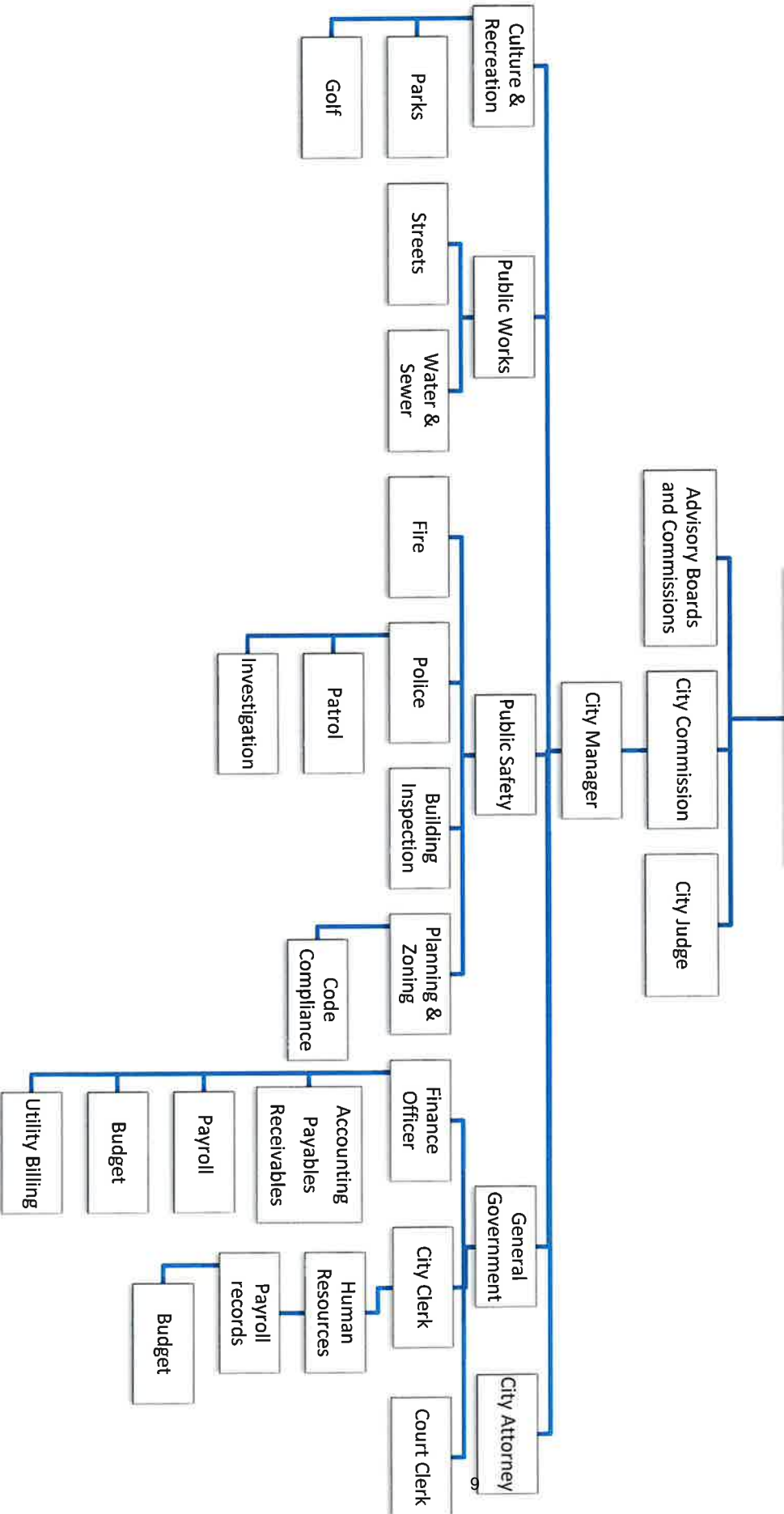
OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Eric Huffine	12/31/2025
Commissioner - Ward 1	Jennifer Ruggless	12/31/2023
Commissioner - Ward 1	Jake Holley	12/31/2025
Commissioner - Ward 2	Anthony Isbell	12/31/2023
Commissioner - Ward 2	Laura Dever	12/31/2025
Commissioner - Ward 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	Wade Nash	
Fire Chief	Clint Cottle	
City Clerk	Cora Pritt	
Finance Officer	Kimberly Sassaman	
City Judge	Michael Larson	
Community Development	Rob Edington	
City Building Official	Gordon R. West	
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.
2013 - 2014	9,411,087		124.74	124.74	
2014 - 2015	9,795,099	4.08%	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



Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or General Fund

FYE June 30, 2022

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> Year's form Line 17)	(from Prior \$ 1,405,426	\$ 1,405,426
(2)	Add: Current year inflation adjustment @ 0.93%		\$ 13,070
(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		\$ 1,418,496
= (1) + (2) + (3)			
<u>ENTERING TAXABLE VALUES</u>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 10,973,152	\$ 10,973.152
(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)	\$ (430,892)	\$ (430.892)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 10,542.260
= (5) + (6)			
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (359,113)	\$ (359.113)
(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		\$ 10,183.147
= (7) + (8) + (9)			
(11)	CURRENT YEAR calculated mill levy		139.30
= (4) / (10)			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 1,468,537
= (7) x (11)			
<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>			
(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		139.30
= (11) + (13)			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 1,468,537
= (7) x (14)			
<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>			
(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.)	139.30	139.30
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 1,468,537
= (7) x (16)			
<u>RECAPITULATION OF ACTUAL:</u>			
(18)	Ad valorem tax revenue actually assessed		\$ 1,418,513
= (10) x (16)			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 50,024
(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		\$ 1,468,537
= (18) + (19) + (20)			
(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
= (14) - (16)			

Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2023

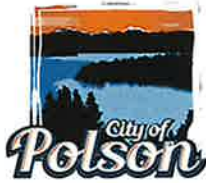
Entity Name: City of Polson Montana

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 <u>Line #2</u> : BUDGET Year: Total Annual Employer Contribution For Group Benefits for <i>Eligible Workers Employed</i> on July 1st	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made (1) or Will Make (2) Employer Contributions to Group Benefits for on July 1st
(1)	BASE Year	2006	\$106,123.77	\$304.95	29
(2)	Budgeting For	2023	\$211,790.00	\$802.23	22
(3)	Increase from BASE Year (Decreases will be reported as zero)			\$497.28	(7)

Step B:		Fiscal Year	2023
		2022	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund	\$10,740,060.00	

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		\$80,507.69	\$131,282.31

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)	2023	12.22



City Manager's Proposed Annual Budget Fiscal Year 2023 Preliminary Budget Message

Overview

The FY 23 City Manager's Proposed Annual Budget reflects total estimated revenue (all funds) of \$15,466,699.00 and total budgeted expenditures (all funds) of \$16,224,120.00. The following table shows a condensed summary of beginning/ending working capital, 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	\$1,588,322	\$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

Total property tax revenues for FY 23 are projected to increase by \$60,000 from FY 22.

Ordinance #2015-03 established a minimum General Fund reserve (ending working capital) requirement of 16.67%; the FY 23 Proposed City Manager's Annual Budget projects a year-end General Fund year-end fund balance of \$1,284,724; equivalent to 36%.

Revenue Discussion

In FY 22, this same budget message included identification of a *structural imbalance* in the General Fund between annually expected revenues and expenditures. Simply put, the city does not have enough General Fund revenues to consistently sustain an appropriate level of General Fund expenditures that allows for staff compensation levels that assure the attraction/retention/development of quality people resources AND maintain an acceptable level of operational effectiveness.

FY 23 revenue and expenditures for the General Fund FY 23, *without* one-time capital purchases (\$312,200.00) to be done with CARES act reimbursements (part of General Fund reserves) are 'balanced'. Yet, this was only possible by the elimination of \$200,000 in road project expenditures that were allocated but unspent in FY 22¹:

\$3,259,260.00 (revenue) - **\$3,251,311.00** (expend. w/out CARES) = **\$7,949.00**

As a result of this conflict between inadequate revenues and operational expenditures, the City of Polson continues to seek out opportunities to diversify our General Fund revenue stream. In FY 23, the city will receive our first payments from the new voter approved tax on the sale of marijuana; estimated to be \$30,000.00 annually. Similar, the Administration is furthering our work on a *proposed* Safety Inspection Certificate program that would generate revenues to supplement the additional staff costs of an effective fire inspection program.

During the FY 22 budget process, the Administration revised our internal Administrative Cost Allocation (ACA) to more accurately apportion the costs of centralized service departments (Legal, Finance, Human Resources, etc.) to all city departments. This resulted in some large increases for several departments (ex. Golf). For FY 23 the ACA has not been revised, allowing additional time for affected departments to absorb the FY 22 changes. However, from FY 24 forward, the Administration plans to make revisions to the ACA part of our annual budgeting process.

An area of concern is a \$50,000.00 reduction of the Permissive Medical Mills (non-voted) allowed in FY 23. The Permissive Medical Mills were established by the Montana Legislature to assist cities with the cost of providing health insurance, outside of their annual property tax mill levy. The amount of Permissive Medical Mills allowed for levy is directly linked to the number of General Fund city employees participating in the city's

¹ Originally, these funds were intended for a project to repair and repave 2nd Street from 4th to 6th Avenue. Due to engineering concerns and high bid prices, the Administration intends to emphasize completion of our state gas tax and special gas tax funded projects in FY 23 and return General Fund projects in FY 24.

health insurance program, and overall premium costs. Ongoing staff vacancies in General Fund departments, and low participation in the health insurance program, resulted in this reduction of Permissive Medical Mill revenue.

The FY 23 annual budget proposal does not recommend rate increases for either the Water or Sewer utility. The Administration is concerned that economic conditions in two areas may necessitate the need for a rate increase as part of the FY 24 budget process:

- Inflationary pressures that continue to raise the cost of supplies (chemicals, etc.) and equipment (water meters, valves, pipe, etc.) will be reflected in both operational and capital project costs.
- The infusion of large amounts of federal funding into local, state, and federal infrastructure projects will create an environment where Montana's relatively small market of infrastructure contractors will have an abundance of work (every city project is funded and shovel ready at once) and resulting in substantially higher bid prices.

Expenditure Discussion

Considering General Fund budget limitations, the Administration is diligent about managing operational expenditures. This is evident through a review of previous year budget-to-actual results, and consistent effort toward operational efficiencies. As stated in the FY 22 budget message, this Administration's strategy will be to emphasize three areas of expenditure from which gains in revenue, cost control, productivity, and quality of life should be expected: *People, Operations, Capital*.

Due to the limitation of General Fund revenues, the FY 23 annual budget includes only a 3% cost of living increase for General Fund employees and a few specific, but small, compensation increases. Long-term, this approach to staff compensation will inhibit the City's ability to attract and retain quality people resources in General Fund departments.

The Administration was able, as part of the FY 23 annual budget, to implement significant compensation increases in the Water and Sewer departments; attempting to address a situation where current staff compensation is considerably under-market when compared to our benchmark communities. Hopefully, this action will improve our ability to retain such an important, highly trained, and often after-hours, workforce.

In addition to operational expenditures to be sustained from on-going revenue sources, the FY 23 annual budget includes \$312,200.00 in one-time Capital expenditures (General

Fund) being accomplished from CARES Act reimbursements² that are currently part of the General Fund reserves. Several of these items were also allocated in FY 22, but unspent to supply chain difficulties:

- \$17, 200.00 – Police Department Equipment, including items for the new ‘Quick Response Unit’.
- \$35,000.00 – Repaving City Hall parking lot (inside the sidewalk apron)
- \$30,000.00 – Completing remodel of Fire Station to increase the separation of staff from vehicle emissions; started in FY 22.
- \$71,000 – new vehicle for Police Department and evidence trailer
- \$135, 000 – (2) new command vehicles for Fire Department; started in FY 22.
- \$24,000 – Fire Response Equipment; 3 sets turn-out, 3 mobile radios, 3 portable radios.

During FY 23, the Water and Sewer Funds are planning a combined total of \$5,825,000.00 in capital expenditures. The completion of these major projects is through a mixture of Enterprise funds, American Rescue Plan Act (ARPA) direct allocations from federal and state government, as well as State of Montana competitive grant opportunities:

- **Sewer:**
 - Hillcrest Sewer Main
 - Riverview Lift Station
 - Lakeview Lift Station
 - Updated SCADA Technology
 - Sewer Main Sections w/Roots
- **Water:**
 - Wellhouse #8 (completion)
 - 4th Avenue Water Main (5th to 6th)
 - Hillside Reservoir Replacement
 - Well #5 – Mitigate sand issues

Other expenditures of interest in the FY 23 annual budget include:

- \$25,000.00 – Contract for an outside firm to serve as the city’s Information Technology (IT) department, to include the standardization and operation of effective cybersecurity, cloud management, data backup, equipment/software procurement, and helpdesk services.

² The Coronavirus Aid, Relief, and Economic Security Act (CARES) provided direct reimbursement for wage and operational cost of public safety departments handling the impact of COVID-19 virus.

- \$15,000 – Consulting services for the development of a Parks Master Plan, in collaboration with the Parks and Tree Advisory Board.
- \$50,000 – Increased Liability Insurance premium from the Montana Municipal Interlocal Authority.

More To Come FY 23

During FY 23, the Administration intends to bring to the City Commission several initiatives to address both budgetary and local quality of life concerns:

- **Special Property Tax Mill Levy:** Originally Intended for development in the FY 22 work plan, the Administration intends to study, and potentially recommend, the implementation of a city-wide, voter-approved, mill levy dedicated to the repair, replacement, and maintenance of city streets and sidewalks. This is one of the few statutory tools available to supplement existing General Fund revenues for the purpose of rehabilitating the city's severely deteriorating transportation system. *The FY 23 annual budget does not include any new revenues or expenditures related to this initiative.*
- **Impact Fee Study Recommendations:** The Administration began a work effort in FY 22 to complete a comprehensive evaluation of the city's impact fees, annually required by city code, AND make corresponding recommendations for adjustment. This effort will include review by a local, citizen based, Impact Fee Advisory Committee, with recommendations to the City Commission in FY 23.
- **False Alarm Policy & Fees:** In the FY 22 budget process, the Administration committed to revisions of the Municipal Fee Schedule; this task was completed in October of 2022. During FY 23, the Administration intends to develop a new policy and fee proposal related to frequent multiple false alarm calls (Fire); for presentation to the City Commission in early 2023.

FY 23 presents an opportunity for the completion of several operational and capital projects that will have an important impact on local quality of life. Likewise, the City Commission and Administration will be faced with important decisions regarding a balance of public service funding and local economic conditions. The staff at the City of Polson is dedicated to responding to both circumstances with excellence and are honored to serve the citizens of Polson at this important time in our community's history.

Respectfully,

Edwin R. Meece
City Manager

A. General Fund

Fund #1000

Revenue by Source

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

09/13/22
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CITY OF POLSON
Fund Summary of Revenues by Source
For the Year: 2022 - 2023
For Funds 1000 - 1000

Page: 1 of 2
Report ID: A110

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	2,068	2,500
314140 1/4% Lt Veh Local Options Tax	146,587	140,000
314150 Marijuana Excise Tax		30,000
Group:	148,655	172,500
320000 Licenses and Permits		
321072 Admin/Impact Fee	12,534	7,500
321073 Admin Fee Engineer Svcs.	5,350	4,000
322010 Alcohol Beverage Licenses And Permits	6,039	5,000
322014 Parks Alcohol Special Permit	100	100
322020 General Business License		30,000
322021 Special Business License	4,500	4,500
322500 Fireworks Permits	2,000	1,500
323014 Zoning Conf/Spec Use Permit	11,797	9,350
323015 Tank Location Permit/Fire		150
323016 Sign Permit Fee	1,287	1,430
323017 Fence Permit	2,000	1,320
323019 Annexation Fee		500
323026 Relocation of Structure Permit	450	175
323030 Dog License	1,320	1,200
323040 Law Enforcement Alcohol Catering Notice	490	150
Group:	47,867	66,875
330000 Intergovernmental Revenues		
334121 DNRC Grant	750	8,000
335230 HB124 Entitlement Share Payments	732,015	730,098
338050 Lake County Alcohol Compliance		500
339002 Payment in Lieu of Taxes	64,229	56,000
Group:	796,994	794,598
340000 Charges for Services		
341000 General Government		500
341010 Miscellaneous Collections	2,492	1,700
341030 Court Costs	389,531	389,821
341080 Subdivision Review Fee	5,993	5,500
341085 Variance/Zoning Fees	1,198	550
342012 DUI Patrol Annual Support Fee		4,000
342020 S&KHA PAYMENT/LIEU TXS	800	6,000
346040 Camping Facilities Fees	5,447	3,500
346050 City Dock Concession Fees	2,162	2,500
Group:	407,623	414,071

CITY OF POLSON
Fund Summary of Revenues by Source
For the Year: 2022 - 2023
For Funds 1000 - 1000

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget
350000 Fines and Forfeitures		
351010 Surcharge Ord.#621	2,308	4,000
351030 City Courts	29,261	30,000
Group:	31,569	34,000
360000 Miscellaneous Revenues		
362030 Ambulance Insurance Premium	50,874	60,000
365000 Donations		500
365010 Sidewalk Fund Donation PIL	40,805	0
Group:	91,679	60,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating	1,193	1,500
Group:	1,193	1,500
380000 Other Financing Sources		
382010 Sale of General Fixed Assets	2,785	0
383028 Transfer from #2350		30
383047 Transfer from #2372 Perm. Med. Levy	119,044	192,846
Group:	121,829	192,876
Fund:	1,647,409	1,736,920
Grand Total:	1,647,409	1,736,920

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2022 - 2023

1000 General All-Purpose Fund				(100)	(200-800)	(600-699)	(900)		
Account	Prev FTE	Previous Budget	Previous Actual	FTE	Personal Services	Operating & Maintenance	P&I	Capital Outlay	Final Budget
410000 GENERAL GOVERNMENT									
410100 Legislative Services									
410100 Legislative Services	Budget: _____	27,425		_____	22,392	4,480			26,872
	Actual: _____		26,753	_____	21,438	5,314			
Subtotal:	Budget: _____	27,425		_____	22,392	4,480			26,872
	Actual: _____		26,753	_____	21,438	5,314			
410200 Executive Services									
410200 Executive Services	Budget: _____	0		_____					0
	Actual: _____			_____					
Subtotal:	Budget: _____	0		_____					0
	Actual: _____			_____					
410300 Judicial Services									
410300 Judicial Services	Budget: _____	0		_____					0
	Actual: _____			_____					
410360 Municipal Court	Budget: _____	98,021		_____	85,108	10,550		500	96,158
	Actual: _____		89,987	_____	77,058	9,228		3,701	
410362 Jury Services	Budget: _____	2,750		_____		1,350			1,350
	Actual: _____			_____					
410365 Indigent Defense	Budget: _____	0		_____					0
	Actual: _____			_____					
Subtotal:	Budget: _____	100,771		_____	85,108	11,900		500	97,508
	Actual: _____		89,987	_____	77,058	9,228		3,701	
410400 Administrative Services									
410400 Administrative Services	Budget: _____	133,430		_____	138,652	10,880			149,532
	Actual: _____		136,296	_____	124,957	11,338			
Subtotal:	Budget: _____	133,430		_____	138,652	10,880			149,532
	Actual: _____		136,296	_____	124,957	11,338			
410500 Financial Services									
410500 Financial Services	Budget: _____	212,635		_____	158,935	12,160			171,095
	Actual: _____		227,298	_____	189,144	38,154			
Subtotal:	Budget: _____	212,635		_____	158,935	12,160			171,095
	Actual: _____		227,298	_____	189,144	38,154			
411000 Planning and Research Services									
411000 Planning and Research	Budget: _____	0		_____					0
	Actual: _____			_____					
Subtotal:	Budget: _____	0		_____					0
	Actual: _____			_____					
411100 Legal Services									
411100 Legal Services	Budget: _____	95,303		_____	96,579	15,390			111,969
	Actual: _____		97,730	_____	24,973	72,757			
Subtotal:	Budget: _____	95,303		_____	96,579	15,390			111,969
	Actual: _____		97,730	_____	24,973	72,757			
411200 Facilities (Shared Costs)									

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2022 - 2023

1000 General All-Purpose Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
411200 Facilities (Shared Costs)	Budget: _____	367,668		_____	5,263	434,480		44,000	483,743
	Actual: _____		381,775	_____	2,208	350,028		29,538	
411220 Employee Advancement	Budget: _____	0		_____					0
	Actual: _____			_____					
Subtotal:	Budget: _____	367,668		_____	5,263	434,480		44,000	483,743
	Actual: _____		381,775	_____	2,208	350,028		29,538	
411800 Other General Government Services									
411860 Special Improvement	Budget: _____	0		_____					0
	Actual: _____			_____					
Subtotal:	Budget: _____	0		_____					0
	Actual: _____			_____					
Group:	Budget: _____	937,232		_____	506,929	489,290		44,500	1,040,719
	Actual: _____		959,839	_____	439,780	486,819		33,239	
420000 PUBLIC SAFETY									
420100 Law Enforcement Services									
420140 Crime Control and	Budget: _____	1,308,060		_____	1,159,311	144,810		76,000	1,380,121
	Actual: _____		1,164,207	_____	1,032,281	126,926		5,000	
420144 Juvenile Programs	Budget: _____	0		_____					0
	Actual: _____			_____					
420146 Police Municipal Services	Budget: _____	0		_____					0
	Actual: _____			_____					
420150 MT Highway Traffic Safety	Budget: _____	0		_____					0
	Actual: _____			_____					
420180 Other Law Enforcement	Budget: _____	0		_____					0
	Actual: _____			_____					
Subtotal:	Budget: _____	1,308,060		_____	1,159,311	144,810		76,000	1,380,121
	Actual: _____		1,164,207	_____	1,032,281	126,926		5,000	
420200 Detention and Correction Services									
420230 Care and Custody of	Budget: _____	500		_____					0
	Actual: _____			_____					
Subtotal:	Budget: _____	500		_____					0
	Actual: _____			_____					
420400 Fire Protection and Control									
420400 Fire Protection and Control	Budget: _____	446,108		_____	141,722	113,978	11,966	165,000	432,666
	Actual: _____		269,421	_____	159,673	79,941	11,966	17,840	
420410 Administration	Budget: _____	0		_____					0
	Actual: _____			_____					
420460 Fire Suppression	Budget: _____	0		_____					0
	Actual: _____			_____					
Subtotal:	Budget: _____	446,108		_____	141,722	113,978	11,966	165,000	432,666
	Actual: _____		269,421	_____	159,673	79,941	11,966	17,840	
420500 Protective Inspections									
420500 Protective Inspections	Budget: _____	0		_____					0
	Actual: _____			_____					
420520 Code Enforcement	Budget: _____	0		_____					0
	Actual: _____			_____	74		74		

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2022 - 2023

1000 General All-Purpose Fund

Account	Prev FTE	Previous Budget	Previous Actual	(100) FTE	(200-800) Personal Services	(600-699) Operating & Maintenance	(900) Capital P&I	Final Outlay	Final Budget
420540 Land Use Inspection/Zoning	Budget: _____	270,940		_____	154,713	37,800		10,000	202,513
	Actual: _____		177,595	_____	127,412	42,523		7,659	
420545 Zoning Update	Budget: _____	0		_____					0
	Actual: _____			_____					
Subtotal:	Budget: _____	270,940		_____	154,713	37,800		10,000	202,513
	Actual: _____		177,669	_____	127,412	42,597		7,659	
420700 Other Emergency Services									
420730 Emergency Medical Services -	Budget: _____	0		_____					0
	Actual: _____			_____					
420750 Central Emergency Dispatch	Budget: _____	0		_____					0
	Actual: _____			_____					
Subtotal:	Budget: _____	0		_____					0
	Actual: _____			_____					
Group:	Budget: _____	2,025,608		_____	1,455,746	296,588	11,966	251,000	2,015,300
	Actual: _____		1,611,297	_____	1,319,368	249,464	11,966	30,499	
430000 PUBLIC WORKS									
430200 Road And Street Services									
430230 Road and Street Construction	Budget: _____	0		_____					0
	Actual: _____			_____					
430240 Road and Street Maintenance	Budget: _____	451,210		_____	162,908	47,510		4,000	214,418
	Actual: _____		169,476	_____	131,481	37,995			
430246 Storm Drainage	Budget: _____	0		_____					0
	Actual: _____			_____					
430263 Street Lighting	Budget: _____	5,400		_____					0
	Actual: _____		2,700	_____		2,700			
430266 Parking Facilities	Budget: _____	0		_____					0
	Actual: _____			_____					
Subtotal:	Budget: _____	456,610		_____	162,908	47,510		4,000	214,418
	Actual: _____		172,176	_____	131,481	40,695			
430400 Transit Systems									
430420 Facilities	Budget: _____	0		_____					0
	Actual: _____			_____					
430430 Operating	Budget: _____	0		_____					0
	Actual: _____			_____					
Subtotal:	Budget: _____	0		_____					0
	Actual: _____			_____					
430500 Water Utilities									
430540 Purification and Treatment	Budget: _____	0		_____					0
	Actual: _____			_____					
Subtotal:	Budget: _____	0		_____					0
	Actual: _____			_____					
Group:	Budget: _____	456,610		_____	162,908	47,510		4,000	214,418
	Actual: _____		172,176	_____	131,481	40,695			

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2022 - 2023

1000 General All-Purpose Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
440000 PUBLIC HEALTH									
440600 Animal Control Services									
440600 Animal Control Services			0						0
Subtotal:			0						0
Group:			0						0
450000 SOCIAL AND ECONOMIC SERVICES									
450300 Aging Services									
450310 Senior Citizens Center			0						0
450315 Spay/Neuter Task Force			0						0
Subtotal:			0						0
Group:			0						0
460000 CULTURE AND RECREATION									
460100 Library									
460100 Library			0						0
Subtotal:			0						0
460400 Park and Recreation Services									
460430 Parks		246,810			203,604	54,470			258,074
			217,472		163,888	52,280	1,304		
460434 Hanging Basket Maintenance		0							0
460447 Golf Course - Pro Shop		0							0
460450 Golf Course Restaurant		0							0
Subtotal:		246,810	217,472		203,604	54,470	1,304		258,074
					163,888	52,280			
Group:		246,810	217,472		203,604	54,470	1,304		258,074
					163,888	52,280			
470000 Housing and Community Development									
470100 Community Public Facility									
470110 Administration			0						0
Subtotal:			0						0
470300 Economic Development									
470310 Polson Redevelopment Agency			0						0

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2022 - 2023

1000 General All-Purpose Fund			(100)	(200-800)	(600-699)	(900)	Final
Account	Prev FTE	Previous Budget	Previous Actual	FTE	Personal Services	Operating & Maintenance P&I	Capital Outlay Budget
470340 Economic Development/LCCDC	Budget: _____		0	_____			0
	Actual: _____			_____			
Subtotal:	Budget: _____		0	_____			0
	Actual: _____			_____			
Group:	Budget: _____		0	_____			0
	Actual: _____			_____			
510000 MISCELLANEOUS							
510300 Other Unallocated Costs							
510310 Reserve-Protested Property	Budget: _____		0	_____			0
	Actual: _____			_____			
510320 Salary Reserve-Compensated	Budget: _____		0	_____	20,000		20,000
	Actual: _____			_____			
Subtotal:	Budget: _____		0	_____	20,000		20,000
	Actual: _____			_____			
510400 Depreciation Costs							
510400 Depreciation Costs	Budget: _____		0	_____			0
	Actual: _____			_____			
Subtotal:	Budget: _____		0	_____			0
	Actual: _____			_____			
Group:	Budget: _____		0	_____	20,000		20,000
	Actual: _____			_____			
520000 Other Financing Uses							
521000 Interfund Operating Transfers Out							
521008 Transfer to 3542 SID#42 S&I	Budget: _____		0	_____			0
	Actual: _____			_____			
521034 Transfer to Tree Fund	Budget: _____		0	_____			0
	Actual: _____			_____			
521035 Transfer to Govt/Stdy/2350	Budget: _____		0	_____			0
	Actual: _____			_____			
521036 Transfer to Library	Budget: _____		0	_____			0
	Actual: _____			_____			
521037 Transfer to Weed Cleanup	Budget: _____		0	_____			0
	Actual: _____			_____			
Subtotal:	Budget: _____		0	_____			0
	Actual: _____			_____			
522000							
522010 Parks Interfund Transfers	Budget: _____	15,000		_____		15,000	15,000
	Actual: _____		5,000	_____		5,000	
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		_____		15,000	15,000
	Actual: _____		5,000	_____		5,000	

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2022 - 2023

1000 General All-Purpose Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
Group:	Budget: _____	15,000		_____		15,000			15,000
	Actual: _____		5,000			5,000			
Fund:	Budget: _____	3,681,260		_____	2,349,187	902,858	11,966	299,500	3,563,511
	Actual: _____		2,965,784		2,054,518	834,258	11,966	65,042	
Grand Total:	Budget: _____	3,681,260		_____	2,349,187	902,858	11,966	299,500	3,563,511
	Actual: _____		2,965,784		2,054,518	834,258	11,966	65,042	

B. Special Revenue Funds

2000

Revenue by Source

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

CITY OF POLSON
Summary of Appropriations by Fund and Object
For the Year: 2022 - 2023
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Other	Transfers	Total
2020 Police Municipal Services Levy		111,130	107,780	70,000			360,045
2210 Parks/Salish Point				10,000			10,000
2211 Skate Park Fund			2,000				2,000
2216 Parkland Subdivision Fee (formerly 7060)				23,000			23,000
2218 Carol Sampson Sherick Trail Memorial Fund			850				850
2219 Parks Donations			450				450
2222 Park Donations - Restricted			370				370
2223 Parks - Pickle Ball Courts Donations			250				250
2310 Tax Increment District			18,908	3,000	311,562		413,289
2372 Permissive Medical Mills						131,282	131,282
2380 Stormwater System Fund		10,526	77,410	118,000		6,580	212,516
2386 Excavation Permits Revenue			30,000				30,000
2390 Drug Forfeiture Fund			7,000	25,000			32,000
2391 DUI Court Fee Fund			1,000				1,000
2394 Building Code Enforcement		152,219	35,100				187,319
2395 Tree Fund			200	20,000			20,200
2398 Credit Card Fees			12,000				12,000
2401 Light Maintenance District #19			19,050				19,050
2402 Light Maintenance District #20			8,320				8,320
2702 Fire Training Center Donations			845				845
2703 Fire Memb. Donation Fund			63				63
2720 Police Donations			3,900		3,500		7,400
2820 Gas Apportionment Tax Fund			77,000	25,000			102,000
2821 Gas Tax- Special Street Allocation Program				474,855			474,855
2875 Police Federal Grants			2,400				2,400
Total:		273,875	404,896	768,855	315,062	137,862	2,051,504

CITY OF POLSON
Fund Budget Summary - Other Levied Funds
For the Year: 2022 - 2023

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	1,893	2,000
Group:	1,893	2,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	198	500
Group:	198	500
Total Revenues	2,381	3,000

Expenditures

420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
100 Personal Services	49,720	55,797
110 Salary Parity	17,804	16,697
120 Overtime	5,455	4,894
125 Compensated Absences	3,210	
140 Social Security/Medicare	1,107	1,055
141 Unemployment Insurance	502	503
142 Worker's Compensation	2,651	2,621
145 Medical/Life Insurance	18,683	19,356
150 MPORS	10,735	10,207
200 Supplies	7,519	10,000
217 Flathead SWAT/Polson QRF		3,080
261 Amunition - Range Supplies	3,949	4,500
262 Protective Gear	2,810	5,500
263 Investigative Supplies	670	5,000
299 Assets less than \$5000	1,091	10,700
300 Purchased Services	5,224	12,000
317 MDT Air Cards	8,545	9,000
324 Sexual Assault Investigation		500
332 K-9 Costs	1,981	3,500
360 Repair and Maintenance	31,694	25,000
375 Education, Travel, Dues	4,683	19,000
940 Machinery & Equipment	72	70,000
Account:	178,105	288,910
Group:	178,105	288,910

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CITY OF POLSON
Fund Budget Summary - Other Levied Funds
For the Year: 2022 - 2023

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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	37,711	69,299
620 Interest	1,894	1,836
Account:	39,605	71,135
Group:	39,605	71,135
Total Expenditures	217,710	360,045

CITY OF POLSON
Fund Budget Summary - Other Levied Funds
For the Year: 2022 - 2023

2372 Permissive Medical Mills

Account	Previous Year Actual	Final Budget
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	243	0
Group:	243	0
330000 Intergovernmental Revenues		
339000 Local Payments in Lieu of Taxes	1,721	0
Group:	1,721	0
Total Revenues	1,964	0
Expenditures		
520000 Other Financing Uses		
521007 Transfer to General #1000 Perm. Med. Levy		
821 Transfer to General	119,044	131,282
Account:	119,044	131,282
Group:	119,044	131,282
Total Expenditures	119,044	131,282

CITY OF POLSON
Fund Budget Summary - Special Assessments
For the Year: 2022 - 2023

2401 Light Maintenance District #19

Account	Previous Year Actual	Final Budget
Revenues		
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	20,620	20,000
363040 P & I Special Assessments	70	70
Group:	20,690	20,070
370000 Investment and Royalty Earnings		
371010 Interest-Operating	3	0
Group:	3	0
Total Revenues	20,693	20,070
Expenditures		
430000 PUBLIC WORKS		
430263 Street Lighting		
341 Electric	17,908	19,050
Account:	17,908	19,050
Group:	17,908	19,050
Total Expenditures	17,908	19,050

09/23/22
07:55:25

CITY OF POLSON
Fund Budget Summary - Special Assessments
For the Year: 2022 - 2023

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2402 Light Maintenance District #20

Account	Previous Year Actual	Final Budget
Revenues		
360000 Miscellaneous Revenues	5,619	8,320
363010 Maintenance Assessments	10	0
363040 P & I Special Assessments		
Group:	5,629	8,320
370000 Investment and Royalty Earnings		
371010 Interest-Operating	3	0
Group:	3	0
Total Revenues	5,632	8,320
Expenditures		
430000 PUBLIC WORKS		
430263 Street Lighting	8,060	8,320
341 Electric		
Account:	8,060	8,320
Group:	8,060	8,320
Total Expenditures	8,060	8,320

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Fund Budget Summary - Special Assessments
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2500 Weed Cleanup Maintenance Fund

Account	Previous Year Actual	Final Budget
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	21	150
Group:	21	150
Total Revenues	21	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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Fund Budget Summary - Non-Levied Funds
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2001 Fire Impact Fees

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
341070 Planning Enterprise Funds	36,541	25,000
Group:	36,541	25,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	38	500
Group:	38	500
Total Revenues	36,579	25,500

2002 Parks Impact Fees

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
341070 Planning Enterprise Funds	28,929	15,000
Group:	28,929	15,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	73	250
Group:	73	250
Total Revenues	29,002	15,250

2210 Parks/Salish Point

Account	Previous Year Actual	Final Budget
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	15	0
Group:	15	0
Total Revenues	15	0
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
930 Improvements Not Buildings	1,800	10,000
Account:	1,800	10,000
Group:	1,800	10,000
Total Expenditures	1,800	10,000

2211 Skate Park Fund

Account	Previous Year Actual	Final Budget
Revenues		
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd	2,325	1,000
Group:	2,325	1,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	20	0
Group:	20	0
Total Revenues	2,345	1,000
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
300 Purchased Services	1,200	2,000
900 Capital Outlay \$5,000+	113,713	
Account:	114,913	2,000
Group:	114,913	2,000
Total Expenditures	114,913	2,000

2215 Hanging Basket Maintenance

Account	Previous Year Actual	Final Budget
Revenues		
360000 Miscellaneous Revenues		
365010 Sidewalk Fund Donation PIL	3,452	0
Group:	3,452	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	1	10
Group:	1	10
Total Revenues	3,453	10
Expenditures		
460000 CULTURE AND RECREATION		
460434 Hanging Basket Maintenance		
100 Personal Services	3,452	
Account:	3,452	0
Group:	3,452	0
Total Expenditures	3,452	0

2216 Parkland Subdivision Fee (formerly 7060)

Account	Previous Year Actual	Final Budget
Revenues		
330000 Intergovernmental Revenues		
337040 Greater Polson Community Foundation		4,000
Group:		4,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	38	0
Group:	38	0
Total Revenues	38	4,000
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
299 Assets less than \$5000	3,604	
900 Capital Outlay \$5,000+		15,000
940 Machinery & Equipment		8,000
Account:	3,604	23,000
Group:	3,604	23,000
Total Expenditures	3,604	23,000

2218 Carol Sampson Sherick Trail Memorial Fund

Account	Previous Year Actual	Final Budget
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	1	0
Group:	1	0
Total Revenues	1	0
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		850
Account:		850
Group:		850
Total Expenditures		850

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2219 Parks Donations

Account	Previous Year Actual	Final Budget
Expenditures		
460000 CULTURE AND RECREATION		
200 Supplies		450
	Account:	450
	Group:	450
Total Expenditures		450

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2222 Park Donations - Restricted

Account	Previous Year Actual	Final Budget
Expenditures		
460000 CULTURE AND RECREATION		
200 Supplies	229	370
Account:	229	370
Group:	229	370
Total Expenditures	229	370

2223 Parks - Pickle Ball Courts Donations

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
346050 City Dock Concession Fees	2,964	0
Group:	2,964	0
360000 Miscellaneous Revenues		
365030 Donation Parkland Subd. Operating	566	0
Group:	566	0
Total Revenues	3,530	0
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies	348	
300 Purchased Services	187	250
Account:	535	250
Group:	535	250
Total Expenditures	535	250

2225 Employee Christmas Fund

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
341010 Miscellaneous Collections	126	0
Group:	126	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	2	5
Group:	2	5
Total Revenues	128	5
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
200 Supplies	43	
204 Inventoried Supplies	17	
300 Purchased Services	154	
Account:	214	0
Group:	214	0
Total Expenditures	214	0

2310 Tax Increment District

Account	Previous Year Actual	Final Budget
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	374	500
Group:	374	500
330000 Intergovernmental Revenues		
335230 HB124 Entitlement Share Payments	15,211	15,211
Group:	15,211	15,211
370000 Investment and Royalty Earnings		
371010 Interest-Operating	1,594	6,000
Group:	1,594	6,000
Total Revenues	17,179	21,711
Expenditures		
470000 Housing and Community Development		
470110 Administration		
300 Purchased Services	7,706	7,000
358 Payment to General	11,408	11,408
375 Education, Travel, Dues		500
736 TIFD Grants	83,674	311,562
890 Refund prior year	7,982	
930 Improvements Not Buildings	3,000	3,000
Account:	113,770	333,470
Group:	113,770	333,470
490000 DEBT SERVICE		
490200 Revenue Bonds		
610 Principal	70,370	70,371
620 Interest	9,448	9,448
Account:	79,818	79,819
Group:	79,818	79,819
Total Expenditures	193,588	413,289

2380 Stormwater System Fund

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343020 Water Revenues	3	0
343030 Sewer Revenues	115,111	115,000
Group:	115,114	115,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	827	3,000
Group:	827	3,000
Total Revenues	115,941	118,000
Expenditures		
430000 PUBLIC WORKS		
430235 Storm Drainage		
100 Personal Services		8,320
140 Social Security/Medicare		636
142 Worker's Compensation		120
143 PERS/Retirement		746
145 Medical/Life Insurance		704
200 Supplies		1,500
300 Purchased Services		25,000
354 Engineer Services		50,000
358 Payment to General	910	910
900 Capital Outlay \$5,000+		118,000
Account:	910	205,936
Group:	910	205,936
520000 Other Financing Uses		
521019 Transfer to Special Gas Tax Fund		
822 Transfer to Other Funds	5,867	6,580
Account:	5,867	6,580
Group:	5,867	6,580
Total Expenditures	6,777	212,516

2386 Excavation Permits Revenue

Account	Previous Year Actual	Final Budget
Revenues		
320000 Licenses and Permits		
323020 Street Cut Permits	5,411	5,000
Group:	5,411	5,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	37	120
Group:	37	120
Total Revenues	5,448	5,120
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
300 Purchased Services		30,000
Account:		30,000
Group:		30,000
Total Expenditures		30,000

2390 Drug Forfeiture Fund

Account	Previous Year Actual	Final Budget
Revenues		
350000 Fines and Forfeitures		
351010 Surcharge Ord.#621	1,580	8,000
Group:	1,580	8,000
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd	3,750	6,000
Group:	3,750	6,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	31	180
Group:	31	180
Total Revenues	5,361	14,180
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	806	1,000
262 Protective Gear	3,156	5,000
294 DTF Operations		500
300 Purchased Services	200	500
940 Machinery & Equipment		25,000
Account:	4,162	32,000
Group:	4,162	32,000
Total Expenditures	4,162	32,000

2391 DUI Court Fee Fund

Account	Previous Year Actual	Final Budget
Revenues		
350000 Fines and Forfeitures		
351000 Court Fines and Forfeitures	2,065	1,500
Group:	2,065	1,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating	3	10
Group:	3	10
Total Revenues	2,068	1,510
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies		1,000
Account:		1,000
Group:		1,000
Total Expenditures		1,000

2394 Building Code Enforcement

Account	Previous Year Actual	Final Budget
Revenues		
320000 Licenses and Permits		
323010 Building Permits	111,690	124,000
323011 Plan Review Fees	22,118	30,000
323012 Mechanical Permit Comm & Res	13,051	7,000
323013 Demolition Permits	150	500
323021 Plumbing Permit Comm & Res	10,996	7,500
323022 Electrical Permit Res. Only	20,862	13,000
323027 Stop Work Fee	1,435	1,000
Group:	180,302	183,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	147	600
Group:	147	600
Total Revenues	180,449	183,600

Expenditures

420000 PUBLIC SAFETY		
420500 Protective Inspections		
100 Personal Services	76,771	115,223
120 Overtime	113	
125 Compensated Absences	10,643	
140 Social Security/Medicare	6,777	8,458
141 Unemployment Insurance	589	749
142 Worker's Compensation	638	1,039
143 PERS/Retirement	8,058	10,335
145 Medical/Life Insurance	10,750	16,415
200 Supplies	1,507	800
231 Gas, Oil, Diesel Fuel,	1,122	1,300
260 Clothing Allowance	583	1,200
299 Assets less than \$5000	7,416	4,500
300 Purchased Services	5,401	3,000
322 Technology Infrastructure	615	600
331 License and Permits		1,000
345 Telephone & Data Svcs	867	1,100
348 Wireless services	941	1,000
354 Engineer Services		3,500
358 Payment to General	10,379	10,400
375 Education, Travel, Dues	4,603	6,000
501 DOC Bldg Ed Asmt	244	700
Account:	148,017	187,319
Group:	148,017	187,319
Total Expenditures	148,017	187,319

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2394 Building Code Enforcement

Account	Previous Year Actual	Final Budget
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2395 Tree Fund

Account	Previous Year Actual	Final Budget
Revenues		
330000 Intergovernmental Revenues		
334130 State Forestry Grant		10,000
Group:		10,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	3	15
Group:	3	15
380000 Other Financing Sources		
383010 Transfer from Other Fund	5,000	15,000
Group:	5,000	15,000
Total Revenues	5,003	25,015
Expenditures		
480000 Conservation of Natural Resources		
480150 Tree Conservation		
300 Purchased Services	2,500	
341 Electric	190	200
900 Capital Outlay \$5,000+		20,000
Account:	2,690	20,200
Group:	2,690	20,200
Total Expenditures	2,690	20,200

2398 Credit Card Fees

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
341090 Credit Card Convenience Fees	11,356	9,000
Group:	11,356	9,000
Total Revenues	11,356	9,000
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
313 Visa/Mastercard Service	11,386	12,000
Account:	11,386	12,000
Group:	11,386	12,000
Total Expenditures	11,386	12,000

2702 Fire Training Center Donations

Account	Previous Year Actual	Final Budget
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	1	0
Group:	1	0
Total Revenues	1	0
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
200 Supplies		845
Account:		845
Group:		845
Total Expenditures		845

2703 Fire Memb. Donation Fund

Account	Previous Year Actual	Final Budget
Revenues		
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate	2,000	0
Group:	2,000	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	1	0
Group:	1	0
Total Revenues	2,001	0
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
200 Supplies	2,000	63
Account:	2,000	63
Group:	2,000	63
Total Expenditures	2,000	63

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2705 Downtown Christmas Light Fund

Account	Previous Year Actual	Final Budget
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	1	0
Group:	1	0
Total Revenues	1	0

2720 Police Donations

Account	Previous Year Actual	Final Budget
Revenues		
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd	3,850	2,500
367010 Police Bike Auction		250
Group:	3,850	2,750
370000 Investment and Royalty Earnings		
371010 Interest-Operating	17	25
Group:	17	25
Total Revenues	3,867	2,775
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	1,091	2,000
300 Purchased Services	65	1,000
375 Education, Travel, Dues	397	900
730 Grants and Donations to	3,433	3,500
Account:	4,986	7,400
Group:	4,986	7,400
Total Expenditures	4,986	7,400

2810 Police Training Fund

Account	Previous Year Actual	Final Budget
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	22	60
Group:	22	60
Total Revenues	22	60
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
375 Education, Travel, Dues	15,926	
Account:	15,926	0
Group:	15,926	0
Total Expenditures	15,926	0

2820 Gas Apportionment Tax Fund

Account	Previous Year Actual	Final Budget
Revenues		
330000 Intergovernmental Revenues		
335040 Gasoline Tax Apportionment	102,434	102,435
Group:	102,434	102,435
370000 Investment and Royalty Earnings		
371010 Interest-Operating	139	160
Group:	139	160
Total Revenues	102,573	102,595
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
200 Supplies	612	12,000
231 Gas, Oil, Diesel Fuel,	7,802	10,000
280 Paving Materials	15,719	25,000
281 Street Maint Chemicals	12,730	20,000
300 Purchased Services	5,533	10,000
940 Machinery & Equipment		25,000
949 Capital Outlay Reserve	17,020	
Account:	59,416	102,000
Group:	59,416	102,000
Total Expenditures	59,416	102,000

2821 Gas Tax- Special Street Allocation Program

Account	Previous Year Actual	Final Budget
Revenues		
330000 Intergovernmental Revenues		
335040 Gasoline Tax Apportionment	117,325	117,326
Group:	117,325	117,326
370000 Investment and Royalty Earnings		
371010 Interest-Operating	260	120
Group:	260	120
380000 Other Financing Sources		
383010 Transfer from Other Fund	5,867	6,000
Group:	5,867	6,000
Total Revenues	123,452	123,446
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
904 Capital Outlay Streets		474,855
Account:		474,855
Group:		474,855
Total Expenditures		474,855

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2875 Police Federal Grants

Account	Previous Year Actual	Final Budget
Revenues		
330000 Intergovernmental Revenues		
334010 Crime Control		1,500
	Group:	1,500
Total Revenues		1,500
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
262 Protective Gear		2,400
	Account:	2,400
	Group:	2,400
Total Expenditures		2,400

**SPECIAL REVENUE FUNDS
DEBT OBLIGATIONS SUPPLEMENT SCHEDULE
LOANS, CONTRACTS, NOTES, LEASES, ETC.
Fiscal Year 2022 - 2023**

Fund Name: Police Municipal Services Levy

Fund No. 2020

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
3 Police Vehicles Purchase	69298	1835		71133
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL	1835	0	71133	71133

Fund Name: Tax Increment District

Fund No. 2310

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
City Dock & Walk Path Construction	79818	7330		87148
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL	79818	7330	0	87148

C. Debt Service Funds

3000

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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	64,633	65,604
363040 P & I Special Assessments	363	0
Group:	64,996	65,604
370000 Investment and Royalty Earnings		
371010 Interest-Operating	67	0
Group:	67	0
Total Revenues	65,063	65,604
Expenditures		
490000 DEBT SERVICE		
490300 Special Improvement Bonds		
610 Principal	57,547	63,257
620 Interest	8,678	7,969
Account:	66,225	71,226
Group:	66,225	71,226
Total Expenditures	66,225	71,226
131000 Due From (Previous Year)	_____	_____
211000 Due To (Previous Year)	_____	_____
131000 Due From (Current Year)	_____	_____
211000 Due To (Current Year)	_____	_____

E. Enterprise Funds

5000

CITY OF POLSON
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5201 Water Impact Fees

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
341072 Impact Fee	141,120	75,000
Group:	141,120	75,000
370000 Investment and Royalty Earnings		
371016 Interest-Impact Fee Funds	613	2,500
Group:	613	2,500
Total Revenues	141,733	77,500
Expenses		
430500 Water Utilities		
900 Capital Outlay \$5,000+		600,000
Account:		600,000
Group:		600,000
Total Expenses		600,000

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5201 Water Impact Fees

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

5210 Water Fund

Account	Previous Year Actual	Final Budget
Revenues		
330000 Intergovernmental Revenues		
331994 ARPA Grant	1,944	2,308,219
Group:	1,944	2,308,219
340000 Charges for Services		
343020 Water Revenues	1,076,377	1,100,000
343022 Unmetered/Coin-op Water Sales	1,514	2,000
343024 Sale Materials/Supplies	34,602	20,000
343025 Water Permits	9,800	7,500
343026 Water Installation Charges		500
343027 Miscellaneous Revenue	15	200
Group:	1,122,308	1,130,200
360000 Miscellaneous Revenues		
360004 Prior Year Overpayments	278	
365051 Water - scrap metal		600
Group:	278	600
370000 Investment and Royalty Earnings		
371010 Interest-Operating	4,768	20,000
Group:	4,768	20,000
380000 Other Financing Sources		
381020 Revenue Bond Proceeds		500,000
Group:		500,000
Total Revenues	1,129,298	3,959,019

Expenses

430500 Water Utilities		
100 Personal Services		14,561
140 Social Security/Medicare		1,114
142 Worker's Compensation		210
143 PERS/Retirement		1,306
145 Medical/Life Insurance		1,232
200 Supplies	2,334	1,650
260 Clothing Allowance	854	2,100
299 Assets less than \$5000	82	5,000
300 Purchased Services	2,065	5,000
322 Technology Infrastructure	600	600
345 Telephone & Data Svcs	2,083	2,500

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5210 Water Fund

Account	Previous Year Actual	Final Budget
348 Wireless services	2,274	2,600
354 Engineer Services	21,995	43,000
375 Education, Travel, Dues	2,436	3,500
540 Irrigation Assessments	151	250
546 Water Quality Tap Fee	4,718	5,500
901 Replacement and Depreciation	11,911	35,000
941 Mach. & Equip.		125,000
Account:	51,503	250,123
430510 Administration		
358 Payment to General	52,985	52,985
Account:	52,985	52,985
430530 Source of Supply and Pumping		
100 Personal Services	29,112	39,063
120 Overtime	2,731	2,536
125 Compensated Absences	2,292	
140 Social Security/Medicare	2,622	2,800
141 Unemployment Insurance	236	248
142 Worker's Compensation	737	1,019
143 PERS/Retirement	3,146	3,419
145 Medical/Life Insurance	5,216	6,002
200 Supplies	1,054	2,500
299 Assets less than \$5000		5,000
300 Purchased Services	1,136	10,000
341 Electric	55,294	58,000
354 Engineer Services	84,222	20,000
920 Land/Building	197,046	600,000
Account:	384,844	750,587
430540 Purification and Treatment		
100 Personal Services	24,004	33,663
120 Overtime	2,731	2,536
125 Compensated Absences	2,292	
140 Social Security/Medicare	2,231	2,405
141 Unemployment Insurance	189	213
142 Worker's Compensation	582	786
143 PERS/Retirement	2,678	2,935
145 Medical/Life Insurance	4,330	4,923
200 Supplies	8,335	15,000
300 Purchased Services	1,762	6,000
354 Engineer Services		10,000
Account:	49,134	78,461
430550 Transmission and Distribution		
100 Personal Services	43,259	55,136
120 Overtime	1,354	1,556
125 Compensated Absences	3,994	
140 Social Security/Medicare	3,736	4,011
141 Unemployment Insurance	352	353
142 Worker's Compensation	865	1,099
143 PERS/Retirement	4,480	4,870
145 Medical/Life Insurance	7,503	8,250
200 Supplies	25,986	35,000

CITY OF POLSON
Fund Budget Summary
For the Year: 2022 - 2023

5210 Water Fund

Account	Previous Year Actual	Final Budget
231 Gas, Oil, Diesel Fuel,	15,821	18,000
299 Assets less than \$5000		5,000
300 Purchased Services	17,246	40,000
341 Electric		600
345 Telephone & Data Svcs	2,288	2,800
354 Engineer Services		50,000
900 Capital Outlay \$5,000+		50,000
919 Utility System Upgrades	9,484	2,350,000
940 Machinery & Equipment		25,000
950 Construction	15,220	
Account:	151,588	2,651,675
430560 Geographical Information Systems (GIS)		
100 Personal Services		20,801
140 Social Security/Medicare		1,578
141 Unemployment Insurance		135
142 Worker's Compensation		130
143 PERS/Retirement		1,845
145 Medical/Life Insurance		3,208
Account:		27,697
430570 Customer Accounting and Collection		
100 Personal Services	52,386	61,734
120 Overtime	1,667	3,120
125 Compensated Absences	3,779	
140 Social Security/Medicare	4,364	4,200
141 Unemployment Insurance	383	375
142 Worker's Compensation	2,087	2,190
143 PERS/Retirement	5,306	5,170
145 Medical/Life Insurance	12,409	12,401
200 Supplies	1,152	2,000
299 Assets less than \$5000		5,000
300 Purchased Services	7,011	12,000
313 Visa/Mastercard Service		1,000
395 Damage Payout		3,000
808 Cash Short (Long)	-100	
900 Capital Outlay \$5,000+	54,054	60,000
940 Machinery & Equipment	14,961	
Account:	159,459	172,190
Group:	849,513	3,983,718
490200 Revenue Bonds		
610 Principal	25,000	28,000
620 Interest	5,303	4,879
Account:	30,303	32,879
Group:	30,303	32,879

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CITY OF POLSON
Fund Budget Summary
For the Year: 2022 - 2023

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5210 Water Fund

Account	Previous Year Actual	Final Budget
Total Expenses	879,816	4,016,597
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings		
840 Depreciation - Contributed Capital		
239000 Compensated Absences		
Total Non-Cash Expenses		
Other Cash Uses		
211000 Due to Other Funds		
Additions to Restricted Accounts		
102210 Sinking/Interest		
102240 Replacement/Depreciation		
102230 Surplus		
102220 Reserve		
Total Other Cash Uses		
Total Expenses and Other Cash Uses		

CITY OF POLSON
Fund Budget Summary
For the Year: 2022 - 2023

5301 Sewer Impact Fees

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
341072 Impact Fee	51,706	30,000
	Group:	51,706 30,000
370000 Investment and Royalty Earnings		
371016 Interest-Impact Fee Funds	187	1,200
	Group:	187 1,200
Total Revenues	51,893	31,200
Expenses		
430600 Sewer Utilities		
900 Capital Outlay \$5,000+	200,000	
	Account:	200,000
	Group:	200,000
Total Expenses	200,000	

CITY OF POLSON
Fund Budget Summary
For the Year: 2022 - 2023

5301 Sewer Impact Fees

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

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
Revenues		
330000 Intergovernmental Revenues		
331090 EPA - SRF Loan Program	400,000	
331994 ARPA Grant		2,150,000
334121 DNRC Grant	125,000	
Group:	525,000	2,150,000
340000 Charges for Services		
343024 Sale Materials/Supplies	9,100	6,000
343027 Miscellaneous Revenue	27	1,000
343031 Sewer Service Charges	1,880,887	1,850,000
343033 Sewer Permits Repl/Depr		6,000
343034 Treatment Facilities Fees/Lift Station Fee	10,000	
Group:	1,900,014	1,863,000
360000 Miscellaneous Revenues		
360004 Prior Year Overpayments	278	
361100 Sewer Dept. Land Rental	18,000	18,000
Group:	18,278	18,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	5,932	17,000
Group:	5,932	17,000
380000 Other Financing Sources		
381020 Revenue Bond Proceeds	1,550,000	1,207,121
Group:	1,550,000	1,207,121
Total Revenues	3,999,224	5,255,121

Expenses

430600 Sewer Utilities		
100 Personal Services		14,561
140 Social Security/Medicare		1,114
142 Worker's Compensation		210
143 PERS/Retirement		1,306
145 Medical/Life Insurance		1,232
200 Supplies	2,655	3,000
260 Clothing Allowance	853	2,100
295 Misc Income purchase offset		500
297 Homeland Security		20,000
299 Assets less than \$5000	82	5,000

CITY OF POLSON
Fund Budget Summary
For the Year: 2022 - 2023

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
300 Purchased Services	1,598	10,000
322 Technology Infrastructure	600	600
345 Telephone & Data Svcs	5,097	5,500
348 Wireless services	2,204	2,500
354 Engineer Services	2,784	15,000
375 Education, Travel, Dues	1,241	2,000
540 Irrigation Assessments	151	200
901 Replacement and Depreciation		100,000
Account:	17,265	184,823
430610 Administration		
358 Payment to General	242,226	242,226
Account:	242,226	242,226
430630 Collection and Transmission		
100 Personal Services	22,053	34,494
120 Overtime	1,913	2,547
125 Compensated Absences	2,525	
140 Social Security/Medicare	2,035	2,448
141 Unemployment Insurance	171	214
142 Worker's Compensation	729	1,107
143 PERS/Retirement	2,413	2,948
145 Medical/Life Insurance	4,521	5,488
200 Supplies	13,250	20,000
231 Gas, Oil, Diesel Fuel,	10,727	13,000
299 Assets less than \$5000		5,000
300 Purchased Services	46,563	45,000
341 Electric	18,717	20,000
354 Engineer Services	7,437	55,000
900 Capital Outlay \$5,000+		2,150,000
940 Machinery & Equipment	14,387	25,000
950 Construction	960,820	
Account:	1,108,261	2,382,246
430640 Treatment and Disposal		
200 Supplies	113	500
300 Purchased Services	1,042	2,000
Account:	1,155	2,500
430645 Wastewater Resource Recovery Facility		
100 Personal Services	88,836	103,238
120 Overtime	4,598	2,566
125 Compensated Absences	3,536	
140 Social Security/Medicare	7,564	7,584
141 Unemployment Insurance	662	659
142 Worker's Compensation	1,487	1,543
143 PERS/Retirement	8,972	9,103
145 Medical/Life Insurance	12,036	12,668
200 Supplies	70,330	30,000
210 Office Supplies	127	1,000
215 Chemicals/Lab/Medical		25,000
216 Sludge Removal supplies		10,000
220 Operating supplies	124	3,500
230 Repair and Maintenance	5,592	12,000

CITY OF POLSON
Fund Budget Summary
For the Year: 2022 - 2023

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
231 Gas, Oil, Diesel Fuel,	12,924	15,000
300 Purchased Services	11,786	13,000
341 Electric	64,073	70,000
345 Telephone & Data Svcs	2,960	3,500
349 Garbage Disposal Services	38,130	50,000
360 Repair and Maintenance	1,298	5,000
375 Education, Travel, Dues	350	2,500
510 Insurance Premiums	19,630	24,400
901 Replacement and Depreciation		200,000
940 Machinery & Equipment		25,000
Account:	355,015	627,261
430660 Geographical Information Systems (GIS)		
100 Personal Services		20,801
140 Social Security/Medicare		1,579
141 Unemployment Insurance		135
142 Worker's Compensation		130
143 PERS/Retirement		1,845
145 Medical/Life Insurance		3,208
Account:		27,698
430670 Customer Accounting and Collection		
100 Personal Services	48,899	57,324
120 Overtime	1,190	2,781
125 Compensated Absences	3,501	
140 Social Security/Medicare	4,033	3,882
141 Unemployment Insurance	345	346
142 Worker's Compensation	2,028	2,127
143 PERS/Retirement	4,911	4,777
145 Medical/Life Insurance	12,367	11,816
200 Supplies	794	1,000
299 Assets less than \$5000		5,000
300 Purchased Services	6,790	10,000
313 Visa/Mastercard Service		1,000
375 Education, Travel, Dues		1,000
395 Damage Payout	17,999	1,500
900 Capital Outlay \$5,000+	58,042	60,000
940 Machinery & Equipment	14,961	30,000
Account:	175,860	192,553
Group:	1,899,782	3,659,307
490200 Revenue Bonds		
610 Principal	387,981	424,000
620 Interest	334,207	356,201
Account:	722,188	780,201
Group:	722,188	780,201

CITY OF POLSON
Fund Budget Summary
For the Year: 2022 - 2023

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
<hr/>		
Total Expenses	2,621,970	4,439,508
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	<hr/>	<hr/>
840 Depreciation - Contributed Capital	<hr/>	<hr/>
239000 Compensated Absences	<hr/>	<hr/>
Total Non-Cash Expenses	<hr/>	<hr/>
Other Cash Uses		
211000 Due to Other Funds	<hr/>	<hr/>
Additions to Restricted Accounts		
102210 Sinking/Interest	<hr/>	<hr/>
102240 Replacement/Depreciation	<hr/>	<hr/>
102230 Surplus	<hr/>	<hr/>
102220 Reserve	<hr/>	<hr/>
Total Other Cash Uses	<hr/>	<hr/>
Total Expenses and Other Cash Uses	<hr/>	<hr/>

CITY OF POLSON
Fund Budget Summary
For the Year: 2022 - 2023

5010 Golf Fund

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
346002 Golf Food Soda	14,516	17,210
346003 Golf Food Snacks	3,676	7,502
346004 Golf Cart Food	4,142	3,871
346006 Golf Cart Beer	25,573	21,543
346007 Golf Cart Soda	3,676	3,414
346010 Golf Restaurant Food Service	127,258	136,178
346011 Golf Beer Revenue	81,716	126,248
346012 Golf Wine Revenue	8,852	8,227
346015 Green Fee Punch Card	59,730	60,000
346016 Golf Cart Annual Pass	19,978	14,000
346020 Green Fees	432,013	400,000
346021 Golf Season Pass Fees	352,247	325,000
346022 Storage Fees	28,807	26,000
346023 Golf Cart Rental Fees	200,244	170,000
346024 Golf Trail Use Fees	42,771	35,000
346025 Flathead Golf Assoc Punch Card Revenues		1,000
346026 Cart Punch Card Fees	23,995	17,500
346027 Driving Range	13,754	14,000
346028 Gasoline Sales	630	500
346029 Miscellaneous Revenue	2,203	2,000
346030 Driving Range - CC Receipts	26,362	18,000
346031 Driving Range Pass	175	5,000
346034 Golf Restaurant Rental Fees	120	
346037 Golf Finn Cycle Rental	5,321	7,000
346038 Golf Simulator Fees	33,989	38,625
346039 Monster Grill Concessions	873	12,000
	Group: 1,512,621	1,469,818
360000 Miscellaneous Revenues		
361120 Building Rental		3,600
362039 Pepsi-Cola Contract Revenue		800
362060 Misc Reimbursements	1,238	
	Group: 1,238	4,400
370000 Investment and Royalty Earnings		
371010 Interest-Operating	956	3,000
	Group: 956	3,000
380000 Other Financing Sources		
382010 Sale of General Fixed Assets		22,000
	Group:	22,000
 Total Revenues	 1,514,815	 1,499,218

CITY OF POLSON
Fund Budget Summary
For the Year: 2022 - 2023

5010 Golf Fund

Account	Previous Year Actual	Final Budget
Expenses		
430560 Geographical Information Systems (GIS)		
375 Education, Travel, Dues	208,663	
Account:	208,663	
Group:	208,663	
460446 Golf Course - Greenskeeping		
100 Personal Services	208,663	310,231
120 Overtime	6,943	5,531
125 Compensated Absences	10,491	
140 Social Security/Medicare	17,695	23,390
141 Unemployment Insurance	1,559	2,052
142 Worker's Compensation	7,362	6,391
143 PERS/Retirement	15,527	18,310
145 Medical/Life Insurance	23,460	28,601
200 Supplies	1,684	1,600
221 Fertilizer/Chemicals/Seed	43,600	42,000
229 Miscellaneous	360	250
231 Gas, Oil, Diesel Fuel,	30,232	25,000
232 Sprinkler Parts	10,326	7,200
233 Mach/Equip/Parts	19,069	15,000
234 Course Repair Parts	13,842	11,000
241 Small Tools	2,418	1,200
299 Assets less than \$5000	5,352	
300 Purchased Services	20,106	13,000
322 Technology Infrastructure	380	
331 License and Permits	210	650
341 Electric	17,349	23,000
342 Water	3,765	3,500
345 Telephone & Data Svcs	1,402	1,500
348 Wireless services	1,266	2,200
349 Garbage Disposal Services	2,236	2,100
358 Payment to General	71,613	40,738
360 Repair and Maintenance	245	6,000
375 Education, Travel, Dues	4,577	5,200
450 Landscaping	3,086	2,000
452 Gravel/Sand/Peat	7,876	9,500
540 Irrigation Assessments	4,914	6,500
901 Replacement and Depreciation	22,100	105,250
Account:	579,708	718,894
460447 Golf Course - Pro Shop		
100 Personal Services	38,370	54,614
120 Overtime	998	1,000

CITY OF POLSON
Fund Budget Summary
For the Year: 2022 - 2023

5010 Golf Fund

Account	Previous Year Actual	Final Budget
125 Compensated Absences		1,500
140 Social Security/Medicare	3,279	4,370
141 Unemployment Insurance	279	371
142 Worker's Compensation	578	826
143 PERS/Retirement	498	1,025
200 Supplies	2,643	3,000
229 Miscellaneous	100	100
231 Gas, Oil, Diesel Fuel,	1,553	
233 Mach/Equip/Parts	383	
300 Purchased Services	6,388	8,000
313 Visa/Mastercard Service	24,118	24,000
335 Membership & Registration	600	200
337 Advertising	477	2,900
341 Electric	7,890	6,600
342 Water	828	1,000
345 Telephone & Data Svcs	2,021	1,900
349 Garbage Disposal Services	1,577	1,500
350 Contracted Services	151,941	156,130
358 Payment to General		16,004
360 Repair and Maintenance		1,500
808 Cash Short (Long)	21	
Account:	244,542	286,540
460448 Golf Course - Carts		
231 Gas, Oil, Diesel Fuel,	9,258	8,200
233 Mach/Equip/Parts	680	1,200
Account:	9,938	9,400
460449 Golf Course - Driving Range		
200 Supplies	8,041	5,000
300 Purchased Services		1,100
313 Visa/Mastercard Service	3,164	3,000
Account:	11,205	9,100
460450 Golf Course Restaurant		
205 Kitchen Supplies	5,981	4,578
268 Golf Restaurant Snacks	4,004	4,796
269 Golf Restaurant Food	66,548	59,608
270 Beer & Wine Supplies	46,420	59,532
276 Bar Supplies		490
278 Golf Restaurant Soda	9,630	7,848
290 Inventory Adjustment		1,000
Account:	132,583	137,852
460460 G. C. Restaurant O & M		
100 Personal Services	81,746	124,703
120 Overtime	1,715	1,752
125 Compensated Absences	3,783	
140 Social Security/Medicare	8,504	9,544
141 Unemployment Insurance	734	822
142 Worker's Compensation	2,362	1,819
143 PERS/Retirement	4,644	2,829
145 Medical/Life Insurance	5,884	6,095
149 Golf Restaurant Gratuities	962	

CITY OF POLSON
Fund Budget Summary
For the Year: 2022 - 2023

5010 Golf Fund

Account	Previous Year Actual	Final Budget
200 Supplies	2,131	500
229 Miscellaneous	137	200
231 Gas, Oil, Diesel Fuel,	6,248	3,500
300 Purchased Services	4,981	3,800
313 Visa/Mastercard Service	4,891	3,270
322 Technology Infrastructure	240	
331 License and Permits	600	600
337 Advertising	1,137	2,000
341 Electric	4,405	3,400
342 Water	828	1,398
345 Telephone & Data Svcs	4,614	2,200
348 Wireless services	1,007	900
349 Garbage Disposal Services	2,001	1,200
358 Payment to General		15,905
360 Repair and Maintenance	360	1,200
375 Education, Travel, Dues	60	300
808 Cash Short (Long)	-1,061	
920 Land/Building	9,329	12,000
Account:	152,242	199,937
460465 Golf Training Center		
100 Personal Services	2,651	3,310
120 Overtime	143	195
125 Compensated Absences	333	
140 Social Security/Medicare	252	254
141 Unemployment Insurance	21	23
142 Worker's Compensation	42	50
143 PERS/Retirement	277	314
145 Medical/Life Insurance	585	677
200 Supplies	2,123	750
231 Gas, Oil, Diesel Fuel,		512
299 Assets less than \$5000		2,000
300 Purchased Services	484	1,200
313 Visa/Mastercard Service	50	980
335 Membership & Registration		400
337 Advertising	79	1,500
341 Electric		1,400
342 Water		250
345 Telephone & Data Svcs		1,700
349 Garbage Disposal Services		296
358 Payment to General		905
360 Repair and Maintenance	120	400
Account:	7,160	17,116
Group:	1,137,378	1,378,839

CITY OF POLSON
Fund Budget Summary
For the Year: 2022 - 2023

5010 Golf Fund

Account	Previous Year Actual	Final Budget
490200 Revenue Bonds		
610 Principal	45,310	46,360
620 Interest	21,984	20,934
Account:	67,294	67,294
490510 Bank Loan Debt Service		
610 Principal	19,671	20,471
620 Interest	12,970	12,170
Account:	32,641	32,641
490520 Lease Purchase Debt Service		
610 Principal	2,640	3,000
Account:	2,640	3,000
Group:	102,575	102,935
Total Expenses	1,448,616	1,481,774
510400 Non-Cash Expenses		
930 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

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

FUND:		City of POLSON	
Title:		Fiscal Year ended June 30, 2023	
Number:		Previous Year	Final
Water Impact Fees, Water Fund, Sewer Impact Fees, Sewer Fund		Actual	Budget
5201 5210 5301 5310			
ACCOUNT NO.	DESCRIPTION		
189100	SOURCE OF SUPPLY:		
	Land Rights		
	Structures		
	Reservoirs - East Hillside Reservoir	24,704	2,350,000
	Wells		
	TOTAL SOURCE OF SUPPLY.....	24,704	2,350,000
189200	PUMPING PLANT:		
	Land Rights		
	Building - Well House #8		600,000
	Pumps - Hillcrest Booster Pump		350,000
	Land/Building	197,046	
	Machinery/Equipment	11,911	160,000
	TOTAL PUMPING PLANT.....	208,957	1,110,000
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:		
	Capital Projects		2,150,000
	Capital Outlay		50,000
	Construction	960,820	
	Services		
	Meters		
	Mains - 4th Ave East Water Main		250,000
	Machinery/Equipment	14,387	50,000
	TOTAL TRANSMISSION AND DISTRIBUTION.....	975,207	2,500,000
189500	GENERAL PLANT:		
	Land Rights		
	Structures		
	Machinery and Equipment	73,003	90,000
	TOTAL GENERAL PLANT.....	73,003	90,000
	Sewer Utilities Replacement/Depreciation	200,000	100,000
	Accounting/Collection Capital Outlay	54,054	60,000
	Accounting/Collection Machinery	14,961	
	*TOTAL UTILITY ASSETS.....	1,550,886	6,435,000

*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.

**ENTERPRISE FUNDS
CAPITAL EXPENDITURES SUPPLEMENT - DETAIL
(Other Than Water and Sewer)**

FUND: Title: <u>Golf Fund</u> Number: <u>5010</u>		City of POLSON Fiscal Year ended June 30, 2023		
ACCOUNT NO.	DESCRIPTION	Previous Year Actual	Final	Budget
181000	LAND:			
	TOTAL LAND		0	0
182000	BUILDINGS:			
	A/C Unit on Restaurant	9,329		12,000
	TOTAL BUILDINGS	9,329		12,000
184000	IMPROVEMENTS OTHER THAN BUILDINGS:			
	TOTAL IMPROVEMENTS OTHER THAN BUILDINGS	0		0
186000	MACHINERY AND EQUIPMENT:			
	Kubota Loader, (5) New Golf Carts	22,100		105,250
	TOTAL MACHINERY AND EQUIPMENT	22,100		105,250
	*TOTAL ASSETS.....	31,429		117,250

*Total shown here to be same as total on page 43 - 900 Capital Outlay.

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CITY OF POLSON
Tax Levy Requirements Schedule Non-Voted
For the Year: 2022 - 2023

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1 Mill Yield: (10) 10557.27
Road 1 Mill Yield: (10) 0.00

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)
	(1)	(8) - (1)	(1) + (2)	(4)	(5)	(9) * (10)	(5) + (6)	(4) + (7)	(9)	(4) - (1) + (7)
Fund	Budget	Reserve	Total Required	Cash Available	Non-Tax Revenues	Property Tax Revenues	Total Revenues	Total Resources	Mill Levy	Est. Ending Cash Bal.
1000	3,563,511	1,272,148	4,835,659	1,606,680	1,736,920	1,492,059	3,228,979	4,835,659	141.3300	1,272,148
General All-Purpose Fu										
Totals	3,563,511	1,272,148	4,835,659	1,606,680	1,736,920	1,492,059	3,228,979	4,835,659	141.3300	1,272,148

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07:11:08

CITY OF POLSON
Tax Levy Requirements Schedule Voted
For the Year: 2022 - 2023

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1 Mill Yield: (10) 10557.27
Road 1 Mill Yield: (10) 0.00

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)
	(1)	(8)-(1)	(1) + (2)	(4)	(5)	(9)*(10)	(5) + (6)	(4) + (7)	(9)	(4) - (1)+(7)
Fund	Budget	Reserve	Total Required	Cash Available	Non-Tax Revenues	Property Tax Revenues	Total Revenues	Total Resources	Mill Levy	Est. Ending Cash Bal.
1000	3,563,511	1,272,148	4,835,659	1,606,680	1,736,920	1,492,059	3,228,979	4,835,659	141.3300	1,272,148
General All-Purpose Fu										
2020	360,045	24,562	384,607	170,989	3,000	210,618	213,618	384,607	19.9500	24,562
Police Municipal Servi										
2372	131,282	63,009	194,291	65,281	0	129,010	129,010	194,291	12.2200	63,009
Permissive Medical Mil										
Totals	4,054,838	1,359,719	5,414,557	1,842,950	1,739,920	1,831,687	3,571,607	5,414,557	173.5000	1,359,719

CITY OF POLSON
Non-Levied Funds - Summary Schedule
For the Year: 2022 - 2023

Fund	(1)	(2)	(3)	(4)	(5)	(6)
	Budget	Reserve	(1) + (2) Total Required	Cash Available	Non-Tax Revenues	(4) + (5) Total Resources
2001 Fire Impact Fees	0	85,276	85,276	59,776	25,500	85,276
2002 Parks Impact Fees	0	114,296	114,296	99,046	15,250	114,296
2170 Airport	0	5	5	5	0	5
2210 Parks/Salish Point	10,000	5,078	15,078	15,078	0	15,078
2211 Skate Park Fund	2,000	570	2,570	1,570	1,000	2,570
2212 Cultural Trust Grant	0	107	107	107	0	107
2215 Hanging Basket Maintenance	0	1,517	1,517	1,507	10	1,517
2216 Parkland Subdivision Fee (formerly 7060)	23,000	17,705	40,705	36,705	4,000	40,705
2218 Carol Sampson Sherick Trail Memorial Fund	850	2	852	852	0	852
2219 Parks Donations	450	2	452	452	0	452
2221 Eagle Scout Project Fund	0	0	0	0	0	0
2222 Park Donations - Restricted	370	-224	146	146	0	146
2225 Employee Christmas Fund	0	2,070	2,070	2,065	5	2,070
2310 Tax Increment District	413,289	638,814	1,052,103	1,030,392	21,711	1,052,103
2350 Local Government Study Commission	0	0	0	0	0	0
2380 Stormwater System Fund	212,516	852,804	1,065,320	947,320	118,000	1,065,320
2390 Drug Forfeiture Fund	32,000	14,997	46,997	32,817	14,180	46,997
2391 DUI Court Fee Fund	1,000	4,874	5,874	4,364	1,510	5,874
2394 Building Code Enforcement	187,319	174,548	361,867	178,267	183,600	361,867
2395 Tree Fund	20,200	7,135	27,335	2,320	25,015	27,335
2398 Credit Card Fees	12,000	-2,772	9,228	228	9,000	9,228
2401 Light Maintenance District #19	19,050	8,332	27,382	7,312	20,070	27,382
2402 Light Maintenance District #20	8,320	2,411	10,731	2,411	8,320	10,731
2500 Weed Cleanup Maintenance Fund	0	21,936	21,936	21,786	150	21,936
2510 Sidewalk Loan Fund	0	63,801	63,801	63,801	0	63,801

CITY OF POLSON
Non-Levied Funds - Summary Schedule
For the Year: 2022 - 2023

Fund	(1)	(2)	(3)	(4)	(5)	(6)
	Budget	Reserve	(1) + (2) Total Required	Cash Available	Non-Tax Revenues	(4) + (5) Total Resources
2702 Fire Training Center Donations	845	0	845	845	0	845
2703 Fire Memb. Donation Fund	63	-1	62	62	0	62
2705 Downtown Christmas Light Fund	0	900	900	900	0	900
2720 Police Donations	7,400	12,367	19,767	16,992	2,775	19,767
2730 K-9 Donation Fund	0	0	0	0	0	0
2810 Police Training Fund	0	13,087	13,087	13,027	60	13,087
2820 Gas Apportionment Tax Fund	102,000	164,181	266,181	163,586	102,595	266,181
2821 Gas Tax- Special Street Allocation Program	474,855	-13,913	460,942	337,496	123,446	460,942
2875 Police Federal Grants	2,400	-900	1,500	0	1,500	1,500
2943 RCIDI/Growth Policy	0	197	197	197	0	197
3500 SPECIAL ASSESSMENT DEBT-Revolving Fund	0	159,668	159,668	159,668	0	159,668
3542 SID #42 Streetscape Main St. Imp. Project	71,226	59,435	130,661	65,057	65,604	130,661
5010 Golf Fund	1,481,774	972,191	2,453,965	954,747	1,499,218	2,453,965
5201 Water Impact Fees	600,000	219,219	819,219	741,719	77,500	819,219
5210 Water Fund	4,016,597	4,569,874	8,586,471	4,627,452	3,959,019	8,586,471
5301 Sewer Impact Fees	0	105,348	105,348	74,148	31,200	105,348
5310 Sewer Fund	4,439,508	6,860,745	11,300,253	6,045,132	5,255,121	11,300,253
Totals	12,139,032	15,135,682	27,274,714	15,709,355	11,565,359	27,274,714

City of POLSON
TAXABLE VALUATION SCHEDULE
 Fiscal Year: 20____ - ____

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PROPERTY CLASSIFICATION	Entity-wide Taxable Valuation	Road Taxable Valuation	General Fund	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation
			Taxable Valuation					
Real			10,761,914					
Personal			48,105					
Special Mobile								
Manufactured Homes			20,623					
Centrally Assessed			308,726					
Net & Gross Proceeds			0					
Less Tax Increment			(399,308)					
TOTAL.....	0	0	10,740,060	0	0	0	0	0

<http://svc.mt.gov/dor/property/cov>