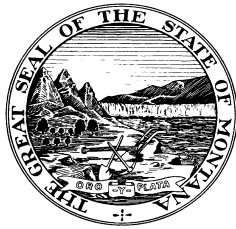


**MONTANA DEPARTMENT OF ADMINISTRATION
Local Government Services Bureau**

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

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



Fiscal Year ended June 30, 2018

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 2018, was prepared according to law and adopted by the City Commissioners, on September 6, 2017; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed  Date 10/20/17
Mayor

Signed  Date 10/20/17
Manager

City of Polson

CITY OF POLSON
RESOLUTION NO. 2017-#018

A RESOLUTION TO ADOPT A BUDGET FOR THE CITY OF POLSON, MONTANA FOR THE FISCAL YEAR 2017-2018.

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 21, 2017 as required by law and was continued to Wednesday, September 6, 2017.

WHEREAS, pursuant to MCA section 7-6-4030 the City Commission of the City of Polson has finalized its fiscal year 2018 budget on Wednesday, September 6, 2017 during the regularly scheduled City Commission Meeting.

NOW THEREFORE BE IT RESOLVED by the Polson City Commission;

1) that the final budget be approved and adopted, and that passage of this resolution authorizes appropriations to defray the expenses or liabilities for the 2017-2018 fiscal year in accordance with items set forth in the final budget, and

2) that the Department of Revenue has provided the City of Polson with its certified taxable valuation pursuant to MCA 15-10-202. The 2017 taxable value for district 23P and 23PT is \$9,595,761 less \$270,866 Incremental Taxable Value, which results in a 2017 Taxable Value of \$9,324,895. The form provided by the Department of Administration was used to determine and calculate the authorized mill levy under Section 15-10-420 MCA, and yields 141.21 mills, having a value of \$9,324.90 per mill, and

3) that the general fund mill levy for fiscal year 2017-2018 be fixed and adopted at 141.21 mills having a value of \$9,324.90 per mill for district 23P and 23PT, and

4) that pursuant to Municipal Budget Law contained in title 7 Chapter 6, Part 40 the annual budget appropriations may be amended as provided in MCA 7-6-4006(3) and 7-6-4012, and

5) that pursuant to Montana Codes 2-9-212, 2-18-703 and 15-10-420 as amended by SB0491, in addition to the above foregoing mill levy, the City Commission held a public hearing on August 21, 2017 and continued it until September 6, 2017; and adopted this Resolution on September 6, 2017, allowing the City of Polson to impose 12.5 mills for permissive medical mills, with a value per mill of \$9,324.90 which will generate approximately \$116,561 for the purpose of offsetting increased health insurance premiums for fiscal year 2017-2018, and

6) 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; In fiscal year 2018 the municipal mill levy of 19.95 mills with a value per mill of \$9,324.90 will generate approximately \$186,032, and

7) that the total mill levies for the City of Polson for fiscal year 2017-2018 be set at 173.66 mills, and

8) that pursuant to Sections 7-6-4031 and 7-6-4012, the Polson City Manager and Finance Officer are hereby authorized Resolution NO. 2017-#018___ - City of Polson

throughout the budget period to transfer appropriations between items within the same fund. The Polson 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.

The effective date of this resolution shall be July 1, 2017.

Passed and approved on this 6th day of September 2017.

Heather Knutson
Heather Knutson, Mayor

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

State of Montana)

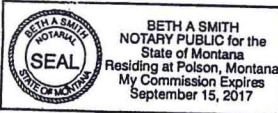
County of Lake)

On this 7th day of September 2017, before me, the undersigned a Notary Public for the State of Montana, personally appeared Heather Knutson and Cora E. Pritt personally known to me as the Mayor and City Clerk of the City of Polson, Montana the municipal corporation that executed the within instrument, and acknowledged to me that such corporation 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.

Beth A. Smith

Notary Public for the State of Montana
Printed name: _____
Residing at Polson, Montana
My commission expires: _____



**GENERAL STATISTICAL INFORMATION
PLEASE COMPLETE APPLICABLE SECTION**

Counties

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

Cities/Towns

CLASS OF CITY/TOWN.....	3rd
COUNTY LOCATED IN.....	Lake
YEAR ORGANIZED.....	1910
REGISTERED VOTERS.....	2,956
AREA (SQ. MILES).....	4.17
POPULATION OF CITY/TOWN.....	4,777 (2016 estimate)
FORM OF GOVERNMENT.....	Com-Mgr Charter
NUMBER OF EMPLOYEES (ELECTED).....	7
NUMBER OF EMPLOYEES (NON-ELECTED).....	44 F/T & ~35 Seasonal-PT
MILES OF STREETS AND ALLEYS.....	51.002
MUNICIPAL WATER	
NUMBER OF CONSUMERS.....	2,464
WATER RATE PER 1,000 GALLONS.....	\$3.42
SEWER RATES.....	\$33.38 base rate



2017 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. 2017 Total Market Value ¹	\$	639,717,490
2. 2017 Total Taxable Value ²	\$	9,595,761
3. 2017 Taxable Value of Newly Taxable Property.....	\$	158,931
4. 2017 Taxable Value less Incremental Taxable Value ³	\$	9,324,895
5. 2017 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
ORD 591	1,706,868	1,436,002	270,866

Total Incremental Value \$ 270,866

Preparer Erika Jennison

Date 8/2/2017

Rec'd 8/7/2017

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

2017 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	\$	-

OFFICIALS SHEET

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Heather Knutson	1/1/2018
Commissioner - Ward 2	Stephen Turner, Chairman	1/1/2020
Commissioner - Ward 2	Jill Southerland/Bob Martin (term started 07/31/2017)	1/1/2018
Commissioner - Ward 3	Ian Donovan	1/1/2020
Commissioner - Ward 3	Ken Siler	1/1/2018
Commissioner - Ward 1	Todd Coutts/Jan Howlett (term started 09/18/2017)	1/1/2020
Commissioner - Ward 1	Louis Marchello	1/1/2018
City Manager	Mark W. Shrives	
City Attorney	M. Richard Gebhardt	
Chief of Police	Wade Nash	
Fire Chief	Clint Cottle	
City Clerk	Cora E. Pritt	
Finance Officer	Cynda M. Dooley	
City Judge	Dennis DeVries	
City Planner	Kyle Roberts	
Building Inspector	David K. Simons, Jr.	
Street Superintendent	Terry Gembala	
Water/Sewer Superintendent	Ashley Walker	
Director of Parks and Recreation	Pat Nowlen	
Director of Golf	Links Management Inc. (Roger Wallace)	

City of Polson

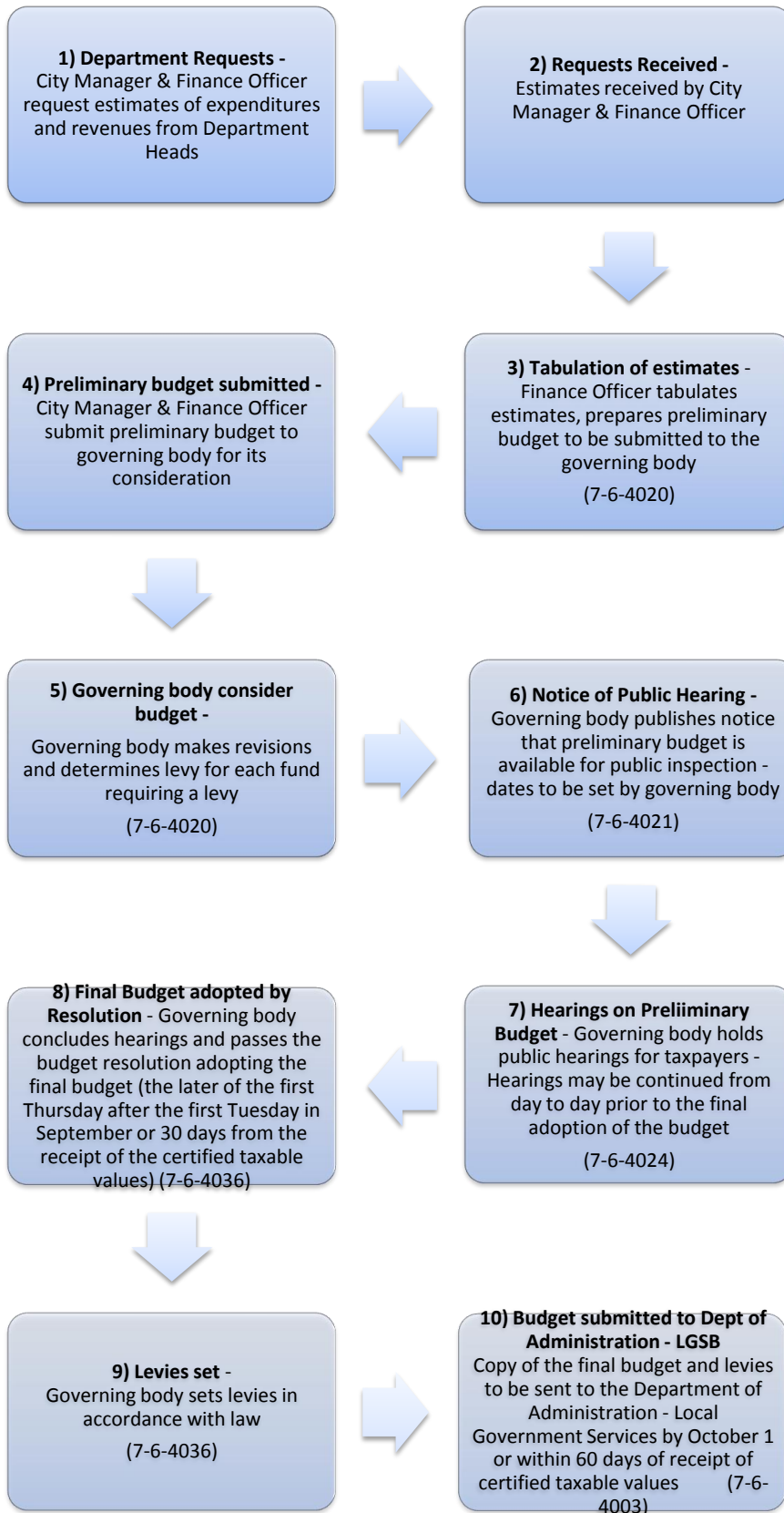
SCHEDULE OF PERSONNEL LEVELS
OPERATING FUNDS
ELECTIVE AND NON-ELECTIVE EMPLOYEES

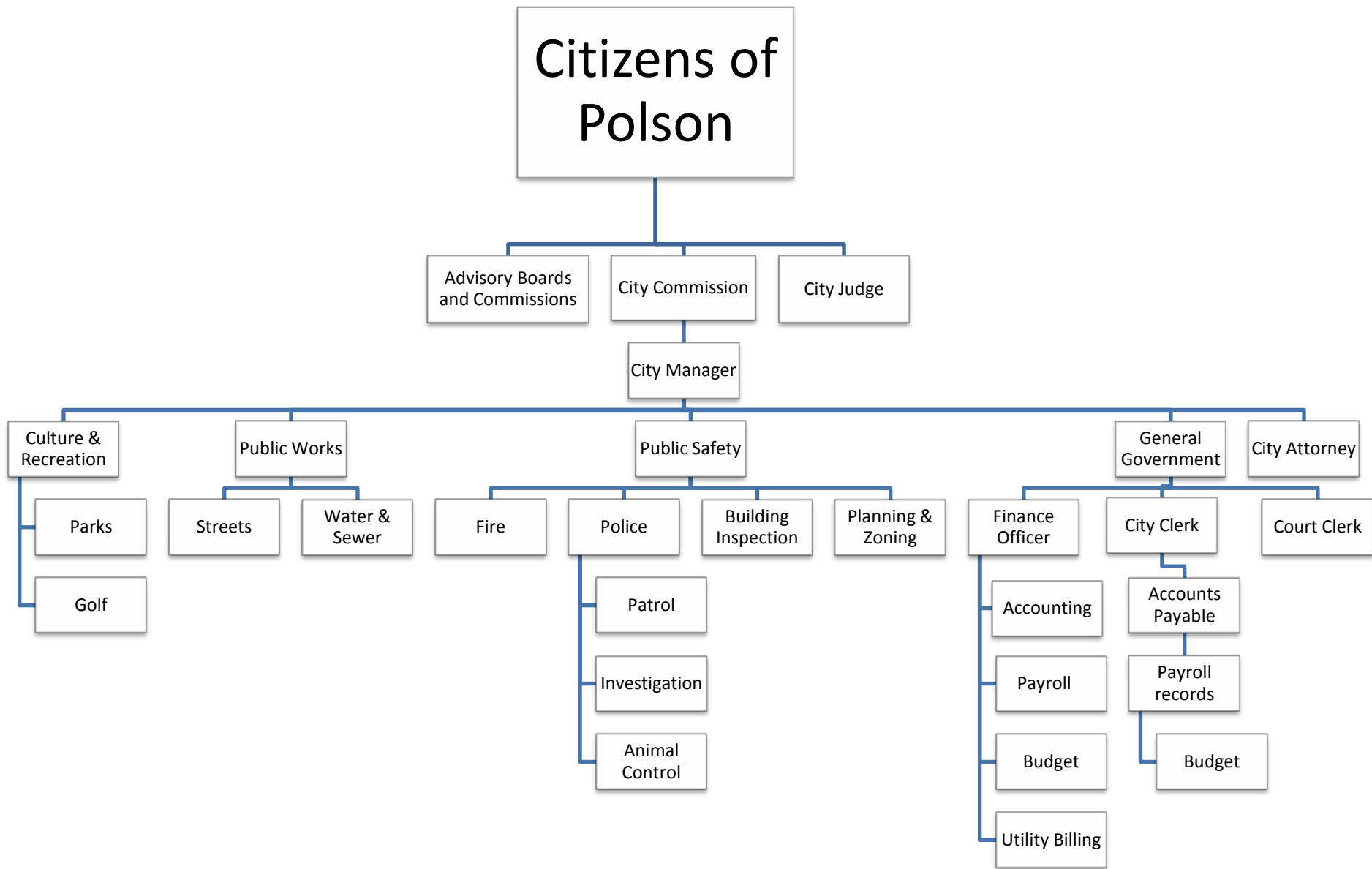
FUND	<u>14-15 FY PERMANENT FULL-TIME EMPLOYEES</u>	<u>15-16 FY PERMANENT FULL-TIME EMPLOYEES</u>	<u>16-17 FY PERMANENT FULL-TIME EMPLOYEES</u>	<u>CURRENT FY PERMANENT FULL-TIME EMPLOYEES</u>
General	24.67	26.32	25.69	27.68
Municipal Services Levy	2	1	1.5	1
Building	1.22	1	1.01	1.15
Northwest Drug Task Force	0.75	0.75	0.75	0.75
Golf	3.86	3.83	4.45	4.17
Water	3.97	5.25	6.83	6.145
Sewer	3.53	3.85	2.77	4.105
Total City/Town Employees	40	42	43	45

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

Local Government Budget Calendar

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





Fiscal Year 2017 – 2018 Budget Message

To Polson City Commission and the Citizens of Polson:

Attached is the final budget for the City of Polson which was adopted on September 6, 2017 for the fiscal year ending June 30, 2018. The following is a summary of budgeted resources for the City and budget highlights for specific funds.

Budget Overview

The following table shows a condensed summary of the working capital at the beginning of the year, the estimated resources, budgeted expenditures and ending working capital by fund category. Budgeted expenditures exceed estimated revenues by \$1,597,847. The majority of this excess (\$899,577) is in the Golf Fund which is expending debt proceeds received in the prior year. Other funds, including the general fund, water and sewer impact fee funds and the water fund also have budgeted expenditures that exceed estimated revenues. This results from authorizing fund balance (prior years' net revenue) appropriations.

	Governmental Fund Types				Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise		Total all Funds
Beginning Working Capital	\$ 741,703	\$ 1,221,135	\$ 218,299	\$ 71	\$ 6,561,057		\$ 8,742,265
Total Estimated Revenues	3,091,745	1,176,475	70,000	-0-	13,627,450		17,965,670
Total Budgeted Expenditures	3,217,767	1,144,217	71,000	71	15,130,462		19,563,517
Projected Ending Working Capital	\$ 615,681	\$ 1,253,393	\$217,299	\$ -0-	\$ 5,058,045		\$ 7,144,418

Although the General Fund will always continue to present budgeting challenges, we are happy to again report we have managed to hold down expenditures in many line items in the General Fund and once again have met our 16.67% fund balance reserve in the General Fund. The 16.67% fund balance reserve was set as part of Ordinance #2015-003. Cities and towns are allowed to carry a fund balance reserve of up to 50% of budgeted expenditures in tax levy funds. A city our size should have a fund balance in the 15 to 25 percent range to cover expenditures from July to November of the current budget year as tax revenues are not received until December from the County. The 16.67% is on the lower end of the scale, but sets a minimum that can carry the City through the first 5 months, but it doesn't leave extra funds for capital outlay reserves.

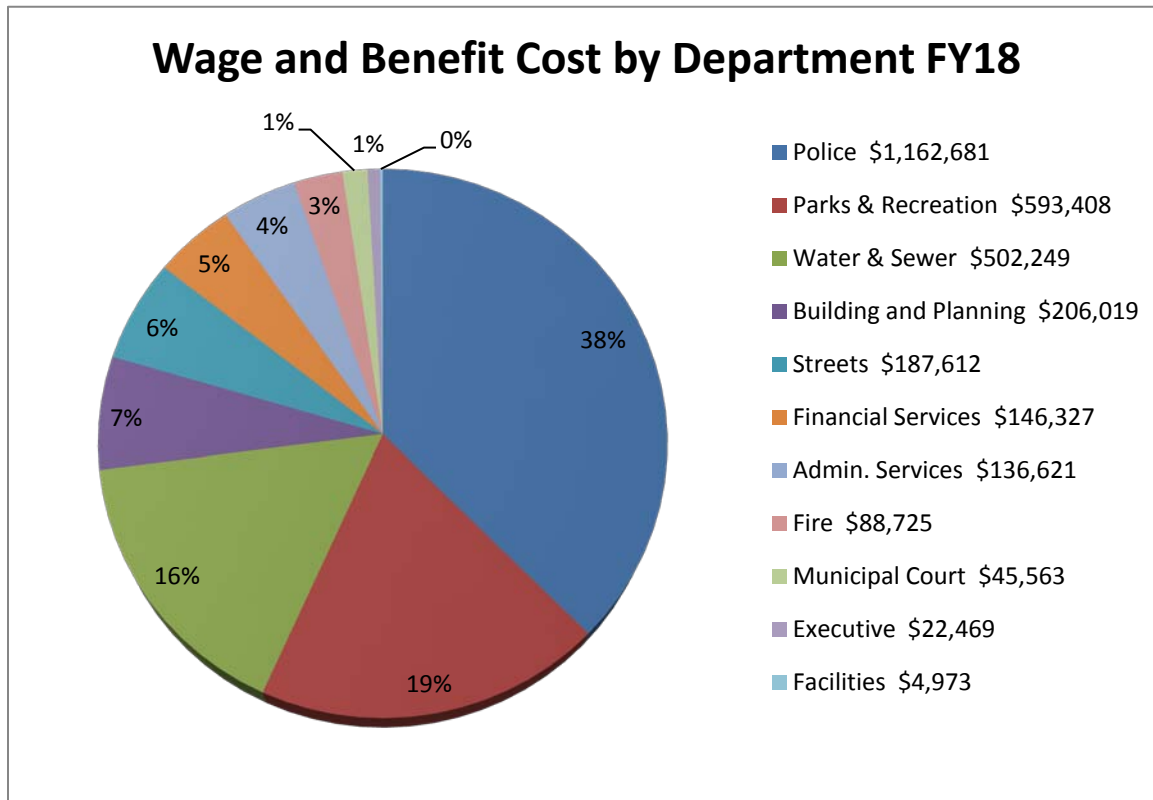
You may remember our struggles the last several years in trying to establish with the Department of Revenue (DOR) our newly taxable value. This year's newly taxable property tax value is \$158,931. This compares to last years newly taxable property value of \$342,721. We

Fiscal Year 2017 – 2018 Budget Message

are currently looking into this value to be sure all new construction has been included by the DOR. The Tax Increment Financing district valuation has decreased \$186,934 from last year. Last year the value increased \$330,439 from the 2015 year. We are looking into this swing in valuation with the DOR as well. By law, the City can raise the same amount of taxes that it milled the prior year. In order to raise the same amount of taxes and provide for inflation and the growth in value for the General Fund this year compared to last year, the mills are set at 141.21 mills for the General Fund.

Last year, you may remember that we implemented a step system for the City employees that was modeled off the Police Step and Ladder matrix we set up two years ago. Again, the purpose of setting these systems up was to keep wages in parity with other cities of similar size and to allow some flexibility for supervisors to place a more experienced individual higher on the matrix than an inexperienced employee. The standard CPI database we use for reviewing a COLA increase is the West Urban, all urban consumers, not seasonally adjusted #CUUS0400SA0. This year's percentage increase from July 2016 to July 2017 is 2.55% for this CPI database. Taking into consideration the 1% step increase and using the CPI, the City budgeted a 1% COLA (Cost of Living Adjustment) or a total increase of 2% for employees on the matrix. The department heads are not on a salary matrix. They are on a discretionary schedule that is reviewed by the City Manager for COLA and other salary increases. At this point, the discretionary employees increase is a 1% COLA plus a 1% discretionary increase for a total of 2%.

The following is a break-down of total wage and benefit cost for each department for FY2018:



Fiscal Year 2017 – 2018 Budget Message

Healthcare costs continue to be one of the City's largest budget items. We saw a 23% increase in premiums this year. In order to lower the impact for the employer's cost, the City has increased the amount that employees on the employee/spouse plan, employee/child plan and/or the employee/family plan are paying for their coverage. Employees are contributing a total of \$40 per month to the cost of insurance for employee coverage compared to \$30 per month last year on all plans. Employee/spouse is paying an extra \$40 per month; Employee/child is paying an extra \$45 per month and Employee/family is paying an extra \$85 per month for those on the high deductible plan. Those on the 80/20 plan (which has low deductibles) are now paying \$100 per month for their plan compared to \$90 per month last year. Spouse/Child/Family coverage is all at the employee's expense on the 80/20 plan. Based on the increased premium costs, the Permissive Medical Levy has been raised to 12.5 mills compared with 11.5 mills in FY17. We have the ability to increase the permissive levy to 13.49 mills but with the savings we have achieved in the General Fund, it was decided to not raise it to the full amount.

During discussions with the Commission Finance Committee, we also discussed the possibility of providing only employee paid coverage for health insurance. Employees could still add their spouse or families onto the plan, but it would be strictly at their expense. The Committee recommended that we look at this option, but no decision be made this year, as with this late notice, many employees would not have the option to switch plans in mid-year. We have notified employees that we may be moving back to employee only plans next year. That way they have some time to plan their future health coverage for themselves and their families.

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

General Fund:

Administration: Major repair of Roof and HVAC system (\$42,000)

Police: New civilian position – Code Enforcement Officer to be shared with Fire Department and Planning Department (\$24,960 benefits)

Replace Expired Bullet Proof Vests and new officer vests

5 additional car laptops (\$10,000)

Public Safety Building Planning to Continue

As a part of the strategic plan, the Police Chief has budgeted \$15,000 for consultant services and conceptual drawings

Equipment related to new Montana laws including finger printing machine and security (\$5,600)

Grant purchase of \$7,000 of in-car printer mounts and bar code scanners

Fiscal Year 2017 – 2018 Budget Message

Fire: Completion of Training Facility (\$54,670)

Possible Replacement of Expiring SCBA Equipment with grant funds if received from the AFG grant.

Share in cost of new Flush Truck with Streets Department acquired through the MACI grant

Parks and Recreation:

The Parks department has now been combined with the Golf department, creating a parks and recreation department. The parks portion of the department is funded through the General Fund, while the recreation side (golf) is funded through the enterprise fund. This specific section will just discuss the Parks Department.

\$11,000 for Morehead Dog Park perimeter fencing

Planning: No major increases expected.

Streets:

Streets are funded from both the General Fund and the Gas Tax distributed by the State of Montana

Budgeting for shop insulation upgrade (\$14,500)

Share of purchase of Flush Truck with MACI grant funds – shared with Fire department

Upgrade to shop complex parking area including laying gravel base in anticipation of paving next year and installing an electric gate

Reserve new gas tax money for future fiscal year

Enterprise Funds:

Water: Hillside Reservoir Replacement Engineering, grant writing and excavation

Water PER Continuation

Connect Well No. 8 to the system

Sewer: Wastewater Treatment Plant Project continues (expected finish in FY19)

Replacement of Lakeview Village Lift Station

Purchase of Golf Course Lift Station generator

Fiscal Year 2017 – 2018 Budget Message

Golf: “Olde 9” Irrigation Project - completion

Scheduled equipment purchases

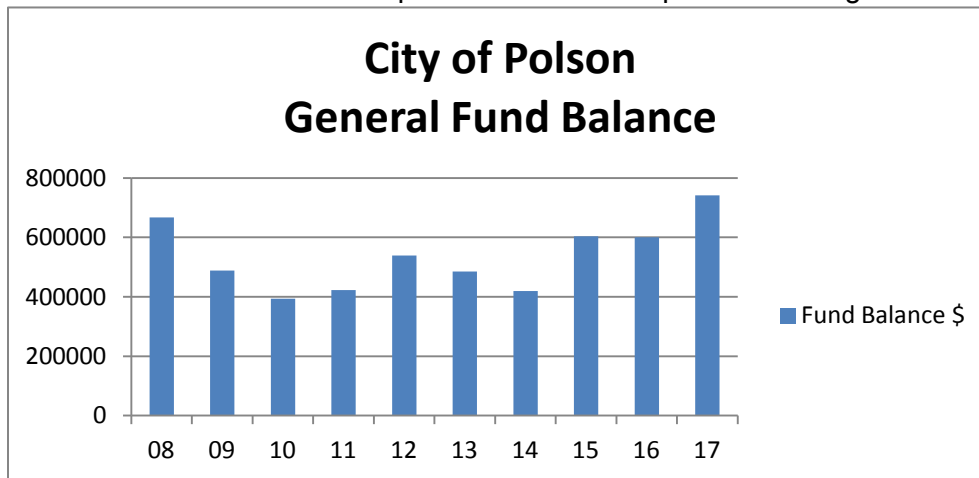
Special Revenue Fund:

Building Department: Web Based Permitting Software (discussion only)

Continuing Education for required Certifications

Summary

Again for FY18 the economy in the area is still experiencing an increase in commercial and residential construction. This increase in construction is fueling other sectors of the economy as well. The additional of new affordable housing slated to be completed in FY18 may further additional economic development in the area. Fund balance measures the net financial resources available to fund expenditures of future periods. The general fund balance is a good



indicator of the City's overall health. The fund balance dipped to a 10 year low in FY10, increased in both FY11 and FY12 and decreased in FY13 & FY14 and has been increase in the last two fiscal years. The fund balance has now

exceeded the 2008 levels. A general fund balance of 20 – 25% is a target that when combined with the CIP reserves as they grow will provide healthy financial stability for the City.

This is the eleventh year under the charter form of government with a City Manager as reaffirmed by the 2014 Government Review Commission.

Sincerely,

Mark Shrives, City Manager

Cindy Dooley, Finance Officer

A. General Fund

Fund #1000

Revenue by Source

Expenditure Summary by
Function, Activity and Object

CITY OF POLSON
Fund Summary of Revenues by Source
For the Year: 2017 - 2018
For Funds 1000 - 1000

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget

310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	2,995	3,500
314140 1/4% Lt Veh Local Options Tax	118,819	120,000
Group:	121,814	123,500
320000 Licenses and Permits		
321072 Admin/Impact Fee	8,342	9,000
321073 Admin Fee Engineer Svcs.	2,403	2,500
322010 Alcohol Beverage Licenses And Permits	5,040	5,700
322014 Parks Alcohol Special Permit	720	1,000
322020 General Business License		12,500
322035 Solicitors/Peddlers License	125	0
322500 Fireworks Permits	1,200	1,200
323013 Demolition Permits		300
323014 Zoning Conf/Spec Use Permit	10,676	12,000
323015 Tank Location Permit/Fire		600
323016 Sign Permit Fee	1,775	1,800
323017 Fence Permit	550	700
323019 Annexation Fee		1,500
323023 Sidewalk Encroachment Permit	100	500
323030 Dog License	1,025	1,300
323040 Law Enforcement Alcohol Catering Notice	35	150
Group:	31,991	50,750
330000 Intergovernmental Revenues		
331025 AFG (Fire Grant)		192,830
331052 Highway Planning and Construction		155,872
335230 HB124 Entitlement Share Payments	657,229	660,459
336020 Non-cash pension revenue		92,000
337020 Northwest Farm Credit Services		1,000
338040 Rural Fire Interlocal Agreement	170	0
339002 Payment in Lieu of Taxes	35,305	36,000
Group:	692,704	1,138,161
340000 Charges for Services		
341000 General Government	600	500
341010 Miscellaneous Collections	2,041	2,150
341030 Court Costs	166,934	167,123
341080 Subdivision Review Fee	7,834	6,000
341085 Variance/Zoning Fees	1,216	1,000
342020 S&KHA PAYMENT/LIEU TXS	6,650	6,750
344010 Dog Impoundment Fines	665	850
346040 Camping Facilities Fees	3,525	3,500
346050 City Dock Concession Fees	500	2,000
Group:	189,965	189,873

CITY OF POLSON
Fund Summary of Revenues by Source
For the Year: 2017 - 2018
For Funds 1000 - 1000

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
350000 Fines and Forfeitures		
351010 Surcharge Ord.#621	6,411	5,500
351030 City Courts	37,487	40,100
Group:	43,898	45,600
360000 Miscellaneous Revenues		
362000 Easement on Kerr Dam Road-State of Montana	738	0
362030 Ambulance Insurance Premium	51,240	53,000
365000 Donations Operating	451	1,000
365010 Sidewalk Fund Donation PIL	4,764	25,000
Group:	57,193	79,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		1,000
Group:		1,000
380000 Other Financing Sources		
382010 Sale of General Fixed Assets	3,250	25,000
383028 Transfer from #2350	11,289	7
383047 Transfer from #2372 Perm. Med. Levy	103,551	122,061
Group:	118,090	147,068
Fund:	1,255,655	1,774,952
Grand Total:	1,255,655	1,774,952

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2017 - 2018

1000 General All-Purpose Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
410000 GENERAL GOVERNMENT								
410200 Executive Services		27,388			22,469	6,845		29,314
410200 Executive Services			24,687		22,017	2,669		
Subtotal:		27,388	24,687		22,469	6,845		29,314
410300 Judicial Services								
410360 Municipal Court		59,147			45,563	31,800		77,363
410362 Jury Services		2,400	56,898		31,857	25,041		
410365 Indigent Defense		0	242			242		0
Subtotal:		61,547	57,140		45,563	34,200		79,763
410400 Administrative Services								
410400 Administrative Services		127,893			136,621	8,050		144,671
Subtotal:		127,893	126,925		136,621	8,050		144,671
410500 Financial Services								
410500 Financial Services		162,617			146,327	7,250		153,577
Subtotal:		162,617	149,362		146,327	7,250		153,577
411000 Planning and Research Services								
411000 Planning and Research		0						0
Subtotal:		0						0
411100 Legal Services								
411100 Legal Services		54,300				60,200		60,200
Subtotal:		54,300	53,709			60,200		60,200
411200 Facilities (Shared Costs)								
411200 Facilities (Shared Costs)		243,964			4,973	223,209	59,000	287,182
411220 Employee Advancement		0	235,074		3,025	207,817	24,231	
Subtotal:		243,964	235,074		4,973	223,209	59,000	287,182
411800 Other General Government Services								

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2017 - 2018

1000 General All-Purpose Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
411860 Special Improvement			0					0
Budget:			0					0
Actual:								
Subtotal:			0					0
Budget:			0					0
Actual:								
Group:		677,709			355,953	339,754	59,000	754,707
Budget:		677,709			355,953	339,754	59,000	754,707
Actual:			646,897		323,221	299,444	24,231	
420000 PUBLIC SAFETY								
420100 Law Enforcement Services								
420140 Crime Control and		1,071,803			1,016,552	173,563	21,000	1,211,115
Budget:		1,071,803			1,016,552	173,563	21,000	1,211,115
Actual:			968,053		813,472	154,255	325	
420144 Juvenile Programs		0						0
Budget:		0						0
Actual:								
420146 Police Municipal Services		0						0
Budget:		0						0
Actual:								
420150 MT Highway Traffic Safety		0						0
Budget:		0						0
Actual:								
420180 Other Law Enforcement		0						0
Budget:		0						0
Actual:								
Subtotal:		1,071,803			1,016,552	173,563	21,000	1,211,115
Budget:		1,071,803			1,016,552	173,563	21,000	1,211,115
Actual:			968,053		813,472	154,255	325	
420200 Detention and Correction Services								
420230 Care and Custody of		1,000				1,000		1,000
Budget:		1,000				1,000		1,000
Actual:			441			441		
420240 Other Institutional Services		0						0
Budget:		0						0
Actual:								
Subtotal:		1,000				1,000		1,000
Budget:		1,000				1,000		1,000
Actual:			441			441		
420400 Fire Protection and Control								
420400 Fire Protection and Control		214,401			88,725	102,780	300,483	491,988
Budget:		214,401			88,725	102,780	300,483	491,988
Actual:			210,491		80,053	74,582	55,856	
420410 Administration		0						0
Budget:		0						0
Actual:								
420460 Fire Suppression		0						0
Budget:		0						0
Actual:								
Subtotal:		214,401			88,725	102,780	300,483	491,988
Budget:		214,401			88,725	102,780	300,483	491,988
Actual:			210,491		80,053	74,582	55,856	
420500 Protective Inspections								
420500 Protective Inspections		6,274			3,755			3,755
Budget:		6,274			3,755			3,755
Actual:			5,101		5,101			
420540 Land Use Inspection/Zoning		116,053			116,623	13,325		129,948
Budget:		116,053			116,623	13,325		129,948
Actual:			106,303		95,328	10,975		
420545 Zoning Update		300						0
Budget:		300						0
Actual:								
Subtotal:		122,627			120,378	13,325		133,703
Budget:		122,627			120,378	13,325		133,703
Actual:			111,404		100,430	10,975		
420700 Other Emergency Services								

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2017 - 2018

1000 General All-Purpose Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
420730 Emergency Medical Services -			0					0
			Actual:					
420750 Central Emergency Dispatch			0					0
			Actual:					
Subtotal:			0					0
			Actual:					
Group:		1,409,831			1,225,655	290,668	321,483	1,837,806
			1,290,389		993,955	240,253	56,181	
430000 PUBLIC WORKS								
430200 Road And Street Services								
430230 Road and Street Construction			0					0
			Actual:					
430240 Road and Street Maintenance		296,879			187,612	31,900	179,522	399,034
			250,226		179,425	26,258	44,542	
430246 Storm Drainage			0					0
			Actual:					
430263 Street Lighting		10,400				7,500		7,500
			7,284			7,284		
430266 Parking Facilities			0					0
			Actual:					
Subtotal:		307,279			187,612	39,400	179,522	406,534
			257,510		179,425	33,542	44,542	
430500 Water Utilities								
430540 Purification and Treatment			0					0
			Actual:					
Subtotal:			0					0
			Actual:					
Group:		307,279			187,612	39,400	179,522	406,534
			257,510		179,425	33,542	44,542	
440000 PUBLIC HEALTH								
440600 Animal Control Services								
440600 Animal Control Services			0					0
			Actual:					
Subtotal:			0					0
			Actual:					
Group:			0					0
			Actual:					
450000 SOCIAL AND ECONOMIC SERVICES								
450300 Aging Services								
450310 Senior Citizens Center			0					0
			Actual:					
450315 Spay/Neuter Task Force			0					0
			Actual:					
Subtotal:			0					0
			Actual:					

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2017 - 2018

1000 General All-Purpose Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	
Group:	Budget: _____	0		_____				0
Actual:								
460000 CULTURE AND RECREATION								
460100 Library								
460100 Library	Budget: _____	0		_____				0
Actual:								
Subtotal:	Budget: _____	0		_____				0
Actual:								
460400 Park and Recreation Services								
460430 Parks	Budget: _____	176,508		_____	153,866	56,354	6,000	216,220
Actual:			137,657		110,613	27,043		
460434 Hanging Basket Maintenance	Budget: _____	0		_____				0
Actual:								
460447 Golf Course - Pro Shop	Budget: _____	0		_____				0
Actual:								
460450 Golf Course Restaurant	Budget: _____	0		_____				0
Actual:								
Subtotal:	Budget: _____	176,508		_____	153,866	56,354	6,000	216,220
Actual:			137,657		110,613	27,043		
Group:	Budget: _____	176,508		_____	153,866	56,354	6,000	216,220
Actual:			137,657		110,613	27,043		
470000 Housing and Community Development								
470300 Economic Development								
470310 Polson Redevelopment Agency	Budget: _____	0		_____				0
Actual:								
470340 Economic Development/LCCDC	Budget: _____	0		_____				0
Actual:								
Subtotal:	Budget: _____	0		_____				0
Actual:								
Group:	Budget: _____	0		_____				0
Actual:								
510000 MISCELLANEOUS								
510300 Other Unallocated Costs								
510310 Reserve-Contested Property	Budget: _____	0		_____				0
Actual:								
510320 Salary Reserve-Compensated	Budget: _____	38,428		_____				0
Actual:								
Subtotal:	Budget: _____	38,428		_____				0
Actual:								
510400 Depreciation Costs								
510400 Depreciation Costs	Budget: _____	0		_____				0
Actual:								
Subtotal:	Budget: _____	0		_____				0
Actual:								
Group:	Budget: _____	38,428		_____				0
Actual:								

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2017 - 2018

1000 General All-Purpose Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operating & Maintenance	Capital Outlay	

520000 Other Financing Uses								
521000 Interfund Operating Transfers Out								
521008 Transfer to 3542 SID#42 S&I		Budget: _____	0	_____				0
		Actual: _____						
521035 Transfer to Govt/Stdy/2350		Budget: _____	0	_____				0
		Actual: _____						
521036 Transfer to Library		Budget: _____	0	_____				0
		Actual: _____						
521037 Transfer to Weed Cleanup		Budget: _____	0	_____				0
		Actual: _____						
Subtotal:		Budget: _____	0	_____				0
		Actual: _____						
522000								
522010 Parks Interfund Transfers		Budget: _____	4,000	_____		2,500		2,500
		Actual: _____		4,000		4,000		
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: _____	4,000	_____		2,500		2,500
		Actual: _____		4,000		4,000		
Group:		Budget: _____	4,000	_____		2,500		2,500
		Actual: _____		4,000		4,000		
Fund:		Budget: _____	2,613,755	_____	1,923,086	728,676	566,005	3,217,767
		Actual: _____		2,336,453	1,607,216	604,282	124,954	
Grand Total:		Budget: _____	2,613,755	_____	1,923,086	728,676	566,005	3,217,767
		Actual: _____		2,336,453	1,607,216	604,282	124,954	

GENERAL FUND
DEBT OBLIGATIONS SUPPLEMENT SCHEDULE
LOANS, CONTRACTS, NOTES, LEASE PURCHASE, ETC.
 Fiscal Year 2017 - 2018

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
Lease Purchase of Wide Area Mower	9774.47	918.77		10693.24
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL	9774.47	918.77	0	10693.24

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: 2017 - 2018
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2001 Fire Impact Fees				20,000		20,500
2002 Parks Impact Fees				10,000		10,000
2020 Police Municipal Services Levy		83,098	65,500	45,000		193,598
2210 Parks/Salish Point			3,000	17,000		20,000
2211 Skate Park Fund			1,000			1,000
2213 Dog Park/Travis Dolphin			386			386
2215 Hanging Basket Maintenance		3,163				3,163
2218 Carol Sampson Sherick Trail Memorial Fund			831			831
2219 Parks Donations			1,000			1,000
2222 Park Donations - Restricted			3,550			3,550
2225 Employee Christmas Fund			2,500			2,500
2310 Tax Increment District			6,252	150,000		236,071
2350 Local Government Study Commission					7	7
2372 Permissive Medical Mills					122,061	122,061
2380 Stormwater System Fund			25,512	40,000		65,512
2386 Street Permits Revenue			16,000			16,000
2390 Drug Forfeiture Fund			3,870	5,600		15,470
2394 Building Code Enforcement		85,641	11,000	11,000		108,841
2395 Tree Fund			2,800	1,500		4,300
2398 Credit Card Fees			3,700			3,700
2401 Light Maintenance District #19			17,500			17,500
2402 Light Maintenance District #20			12,500			12,500
2702 Fire Training Center Donations				19,670		19,670
2703 Fire Memb. Donation Fund			7,056			7,056
2710 Kids Safety/POLICE/FIRE			300			300
2720 Police Donations			4,000			5,400
2730 K-9 Donation Fund			850			850
2810 Police Training Fund			26,000			26,000
2820 Gas Apportionment Tax Fund			89,000			101,085
2875 Police Federal Grants			9,500			9,500
2932 Parks ARRA Recycle Grant			221			221
2953 NW Drug Task Force		63,031				115,644
Total :		234,933	313,828	319,770	122,068	1,144,216

2020 Police Municipal Services Levy

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	423	450
Group:	423	450
330000 Intergovernmental Revenues		
335230 HB124 Entitlement Share Payments		0
336020 Non-cash pension revenue		4,300
Group:		4,300
360000 Miscellaneous Revenues		
362030 Ambulance Insurance Premium		0
362060 Misc Reimbursements		0
366010 Sale of Fixed Assets	1,400	0
Group:	1,400	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		100
Group:		100
Total Revenues	1,823	4,850

Expenditures

420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
100 Personal Services	67,854	40,770
110 Salary Parity	17,701	11,103
120 Overtime	6,835	3,837
125 Compensated Absences	461	2,000
130 Employee Benefits		
140 Social Security/Medicare	1,330	858
141 Unemployment Insurance	511	391
142 Worker's Compensation	5,126	3,325
143 PERS/Retirement	71	444
145 Medical/Life Insurance	6,192	7,947
150 MPORS	11,620	8,123
152 On-behalf State of MT pmt		
195 Non-cash pension costs -		4,300
200 Supplies	756	8,000
260 Clothing Allowance		
261 Amunition - Range Supplies	2,675	3,100
262 Protective Gear	3,923	8,000
263 Investigative Supplies	190	2,000
299 Assets less than \$5000	10,427	4,000
300 Purchased Services	10,932	12,000
317 MDT Air Cards	5,337	6,000

2020 Police Municipal Services Levy

Account	Previous Year Actual	Final Budget
-----	-----	-----
324 Sexual Assault Investigation		2,000
332 K-9 Costs	497	3,400
360 Repair and Maintenance	9,393	12,000
375 Education, Travel, Dues	1,178	5,000
920 Land/Building	15,050	
940 Machinery & Equipment	41,417	45,000
Account:	219,476	193,598
420146 Police Municipal Services Tax Levy Account		
143 PERS/Retirement		
Account:		0
420230 Care and Custody of Prisoners		
392 Prisoner Care		
Account:		0
Group:	219,476	193,598
520000 Other Financing Uses		
522030 Police Interfund Transfers Out		
829 Transfer to CIP Fund		
Account:		0
Group:		0
Total Expenditures	219,476	193,598

2372 Permissive Medical Mills

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	235	0
Group:	235	0
330000 Intergovernmental Revenues		
335230 HB124 Entitlement Share Payments		0
Group:		0
Total Revenues	235	0
Expenditures		
520000 Other Financing Uses		
521007 Transfer to General #1000 Perm. Med. Levy		
807 Transfer to General - Perm.		
821 Transfer to General	103,551	122,061
Account:	103,551	122,061
Group:	103,551	122,061
Total Expenditures	103,551	122,061

2401 Light Maintenance District #19

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	13,961	14,000
363040 P & I Special Assessments	51	80
Group:	14,012	14,080
370000 Investment and Royalty Earnings		
371010 Interest-Operating		70
Group:		70
Total Revenues	14,012	14,150
Expenditures		
430000 PUBLIC WORKS		
430263 Street Lighting		
340 Utility Services		
341 Electric	17,306	17,500
Account:	17,306	17,500
Group:	17,306	17,500
Total Expenditures	17,306	17,500

2402 Light Maintenance District #20

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
363000 Special Assessments		0
363010 Maintenance Assessments	12,243	12,500
363040 P & I Special Assessments	24	25
Group:	12,267	12,525
370000 Investment and Royalty Earnings		
371010 Interest-Operating		20
Group:		20
380000 Other Financing Sources		
384050 Advance from Sewer Enterprise Fund		0
Group:		0
Total Revenues	12,267	12,545
Expenditures		
430000 PUBLIC WORKS		
430263 Street Lighting		
300 Purchased Services		
340 Utility Services		
341 Electric	12,137	12,500
354 Engineer Services		
900 Capital Outlay \$5,000+	1,830	
Account:	13,967	12,500
Group:	13,967	12,500
Total Expenditures	13,967	12,500

2500 Weed Cleanup Maintenance Fund

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

2001 Fire Impact Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
320000 Licenses and Permits		
321072 Admin/Impact Fee		0
	Group:	0
340000 Charges for Services		
341070 Planning Enterprise Funds	44,591	35,000
	Group:	44,591
360000 Miscellaneous Revenues		
360000 Miscellaneous Revenues		0
366010 Sale of Fixed Assets		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
	Group:	0
Total Revenues	44,591	35,000
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
200 Supplies		
300 Purchased Services		
898 Reimburse Impact Fees		500
899 Reimburse Imp.Fee Interest		
900 Capital Outlay \$5,000+		
920 Land/Building		20,000
940 Machinery & Equipment		
942 FEMA Matching Funds		
	Account:	20,500
	Group:	20,500
Total Expenditures		20,500

2002 Parks Impact Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
341070 Planning Enterprise Funds	26,415	15,000
	Group:	15,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		50
	Group:	50
Total Revenues	26,415	15,050
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		
299 Assets less than \$5000		
898 Reimburse Impact Fees		
899 Reimburse Imp.Fee Interest		
900 Capital Outlay \$5,000+		
920 Land/Building		10,000
940 Machinery & Equipment		
	Account:	10,000
	Group:	10,000
Total Expenditures		10,000

2210 Parks/Salish Point

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331010 CDBG Grant Funds		0
Group:		0
340000 Charges for Services		
346030 Driving Range - CC Receipts		0
Group:		0
360000 Miscellaneous Revenues		
365000 Donations Operating		0
365010 Sidewalk Fund Donation PIL		0
365020 State Reimb Kerr Dam Rd	1,537	0
Group:	1,537	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
Group:		0
380000 Other Financing Sources		
383010 Transfer from Other Fund		0
Group:		0
Total Revenues	1,537	0
Expenditures		
430000 PUBLIC WORKS		
430246 Storm Drainage		
930 Improvements Not Buildings		
Account:		0
Group:		0
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		1,000
300 Purchased Services		2,000
930 Improvements Not Buildings		17,000
936 Parks and Rec Facilities		
Account:		20,000
Group:		20,000
Total Expenditures		20,000

2210 Parks/Salish Point

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

2211 Skate Park Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365000 Donations Operating	2,688	20,000
365020 State Reimb Kerr Dam Rd		0
Group:	2,688	20,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
Group:		0
Total Revenues	2,688	20,000
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		
300 Purchased Services	2,984	
315 Grant Writer P/T Contracted	490	1,000
354 Engineer Services	111	
900 Capital Outlay \$5,000+		
Account:	3,585	1,000
Group:	3,585	1,000
Total Expenditures	3,585	1,000

2213 Dog Park/Travis Dolphin

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365010 Sidewalk Fund Donation PIL		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
	Group:	0
380000 Other Financing Sources		
383020 Transfer from Fund 4530		0
	Group:	0
Total Revenues		0
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		386
299 Assets less than \$5000		
	Account:	386
	Group:	386
Total Expenditures		386

2215 Hanging Basket Maintenance

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365010 Sidewalk Fund Donation PIL	2,139	3,163
366010 Sale of Fixed Assets		0
Group:	2,139	3,163
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
Group:		0
Total Revenues	2,139	3,163
Expenditures		
460000 CULTURE AND RECREATION		
460434 Hanging Basket Maintenance		
100 Personal Services	2,169	3,163
120 Overtime		
140 Social Security/Medicare	164	
141 Unemployment Insurance	12	
142 Worker's Compensation	146	
143 PERS/Retirement	58	
145 Medical /Life Insurance	133	
200 Supplies		
231 Gas, Oil, Diesel Fuel,		
Account:	2,682	3,163
Group:	2,682	3,163
Total Expenditures	2,682	3,163

2216 Parkland Subdivision Fee (formerly 7060)

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331050 Community Transportation Enhancement Programs		0
331950 Parks Federal ARRA Recycle Grant		0
Group:		0
340000 Charges for Services		
346080 Park Subdivision Charges	1,720	1,500
Group:	1,720	1,500
360000 Miscellaneous Revenues		
365000 Donations Operating		0
Group:		0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
Group:		0
Total Revenues	1,720	1,500
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		
299 Assets less than \$5000		
300 Purchased Services		
354 Engineer Services		
900 Capital Outlay \$5,000+		
920 Land/Building		
940 Machinery & Equipment	20,000	
Account:	20,000	0
Group:	20,000	0
520000 Other Financing Uses		
521016 Transfer to 2210 FWP Match		
936 Parks and Rec Facilities		
Account:		0
522010 Parks Interfund Transfers Out		
829 Transfer to CIP Fund		
Account:		0
Group:		0
Total Expenditures	20,000	0

2216 Parkland Subdivision Fee (formerly 7060)

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

2218 Carol Sampson Sherick Trail Memorial Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365030 Donation Parkland Subd. Operating		0
Group:		0
370000 Investment and Royal ty Earnings		
371010 Interest-Operating		0
Group:		0
Total Revenues		0
Expenditures		
460000 CULTURE AND RECREATION		
460400 Park and Recreation Services		
200 Supplies		
Account:		0
460430 Parks		
200 Supplies		831
Account:		831
Group:		831
Total Expenditures		831

2219 Parks Donations

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate	500	0
365060 Sale of Donated Land		0
Group:	500	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
Group:		0
Total Revenues	500	0
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		
299 Assets less than \$5000		1,000
300 Purchased Services		
512 Property Tax		
920 Land/Building		
930 Improvements Not Buildings		
Account:		1,000
Group:		1,000
Total Expenditures		1,000

2222 Park Donations - Restricted

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365030 Donation Parkland Subd. Operating		0
365040 Donation - Fire Barnowsky Estate	1,168	3,300
	Group:	3,300
370000 Investment and Royalty Earnings		
371010 Interest-Operating		5
	Group:	5
380000 Other Financing Sources		
383040		0
	Group:	0
Total Revenues	1,168	3,305
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		
299 Assets less than \$5000		3,550
300 Purchased Services		
920 Land/Building		
930 Improvements Not Buildings		
	Account:	3,550
	Group:	3,550
520000 Other Financing Uses		
521030 Transfer to General		
821 Transfer to General		
	Account:	0
	Group:	0
Total Expenditures		3,550

2225 Employee Christmas Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341010 Miscellaneous Collections	84	500
	Group:	500
360000 Miscellaneous Revenues		
365030 Donation Parkland Subd. Operating	538	550
365070 Contributions from TIF District #1	4,168	2,500
	Group:	3,050
Total Revenues	4,790	3,550
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
200 Supplies	171	200
204 Inventoried Supplies	36	
299 Assets less than \$5000		
300 Purchased Services	2,212	2,300
	Account:	2,500
	Group:	2,500
Total Expenditures	2,419	2,500

2310 Tax Increment District

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	794	1,000
Group:	794	1,000
330000 Intergovernmental Revenues		
335230 HB124 Entitlement Share Payments	13,081	13,081
Group:	13,081	13,081
360000 Miscellaneous Revenues		
363000 Special Assessments		0
Group:		0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		1,000
Group:		1,000
380000 Other Financing Sources		
383020 Transfer from Fund 4530	2,319	48
Group:	2,319	48
Total Revenues	16,194	15,129
Expenditures		
470000 Housing and Community Development		
470110 Administration		
300 Purchased Services	1,308	1,500
358 Payment to General	3,752	3,752
375 Education, Travel, Dues		1,000
Account:	5,060	6,252
470120 Construction		
791 TIF District Contributions		0
Account:		0
470210 Administration		
610 Principal	60,675	62,501
620 Interest	18,468	17,318
900 Capital Outlay \$5,000+		150,000
Account:	79,143	229,819
Group:	84,203	236,071
520000 Other Financing Uses		
521000 Interfund Operating Transfers Out		
831 Transfer to Fund 4530		0
Account:		0
Group:		0

2310 Tax Increment District

Account	Previous Year Actual	Final Budget
-----	-----	-----
Total Expenditures	84,203	236,071

2350 Local Government Study Commission

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes		0
	Group:	0
370000 Investment and Royal ty Earnings		
371010 Interest-Operating		0
	Group:	0
380000 Other Financing Sources		
383010 Transfer from Other Fund		0
	Group:	0
Total Revenues		0
Expenditures		
410000 GENERAL GOVERNMENT		
411870 Local Government Review		
200 Supplies		
300 Purchased Services		
375 Education, Travel, Dues		
393 Election Services		
821 Transfer to General	11,289	7
	Account:	11,289 7
	Group:	11,289 7
Total Expenditures	11,289	7

2380 Stormwater System Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
343020 Water Revenues		0
343030 Sewer Revenues		112,000
	Group:	112,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		700
	Group:	700
Total Revenues		112,700
Expenditures		
430000 PUBLIC WORKS		
430235 Storm Drainage		
200 Supplies		5,000
300 Purchased Services		10,000
327 Interim City Attorney -		
354 Engineer Services		10,000
358 Payment to General		512
900 Capital Outlay \$5,000+		30,000
940 Machinery & Equipment		10,000
	Account:	65,512
	Group:	65,512
Total Expenditures		65,512

2386 Street Permits Revenue

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
320000 Licenses and Permits		
323020 Street Cut Permits	2,672	2,500
	Group:	2,500
360000 Miscellaneous Revenues		
365000 Donations Operating		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
	Group:	0
Total Revenues	2,672	2,500
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
300 Purchased Services		16,000
	Account:	16,000
	Group:	16,000
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		
900 Capital Outlay \$5,000+		
	Account:	0
	Group:	0
Total Expenditures		16,000

2390 Drug Forfeiture Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
350000 Fines and Forfeitures		
351000 Court Fines and Forfeitures		0
351010 Surcharge Ord. #621	12,989	12,000
Group:	12,989	12,000
360000 Miscellaneous Revenues		
362000 Easement on Kerr Dam Road-State of Montana		0
365020 State Reimb Kerr Dam Rd	833	0
365050 Fire Training Grants/Donations		0
365070 Contributions from TIF District #1		0
366010 Sale of Fixed Assets	3,455	0
Group:	4,288	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		15
Group:		15
380000 Other Financing Sources		
384040 DTF Income - Other Agencies	5,969	6,000
Group:	5,969	6,000
Total Revenues	23,246	18,015
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	800	1,000
231 Gas, Oil, Diesel Fuel,		
294 DTF Operations	500	1,000
299 Assets less than \$5000	4,297	
300 Purchased Services	250	1,000
345 Telephone & Data Svcs	660	870
360 Repair and Maintenance		
375 Education, Travel, Dues		
805 DTF Agency Payouts	3,971	6,000
900 Capital Outlay \$5,000+		
940 Machinery & Equipment	745	5,600
Account:	11,223	15,470
Group:	11,223	15,470
Total Expenditures	11,223	15,470

2390 Drug Forfeiture Fund

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

2394 Building Code Enforcement

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
320000 Licenses and Permits		
323010 Building Permits	93,039	85,000
323011 Plan Review Fees	31,045	28,000
323012 Mechanical Permit Comm & Res	6,297	5,500
323013 Demolition Permits		0
323021 Plumbing Permit Comm & Res	5,464	5,500
323022 Electrical Permit Res. Only	8,190	6,500
323025 Fire Sprinkler Permit - Comm.		1,500
Group:	144,035	132,000
340000 Charges for Services		
341010 Miscellaneous Collections	690	300
343380 Inspection Fees		0
Group:	690	300
360000 Miscellaneous Revenues		
360000 Miscellaneous Revenues		0
363010 Maintenance Assessments		0
363040 P & I Special Assessments		0
366010 Sale of Fixed Assets		0
Group:		0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		15
Group:		15
Total Revenues	144,725	132,315

Expenditures

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

2394 Building Code Enforcement

Account	Previous Year Actual	Final Budget
-----	-----	-----
420000 PUBLIC SAFETY		
420500 Protective Inspections		
100 Personal Services	48,302	57,440
119 Salary Reserve		
120 Overtime		
125 Compensated Absences	4,429	5,000
130 Employee Benefits		
140 Social Security/Medicare	3,896	4,568
141 Unemployment Insurance	290	402
142 Worker's Compensation	305	387
143 PERS/Retirement	4,413	5,285
145 Medical/Life Insurance	10,816	12,559
146 Medical Payback		
200 Supplies	198	600
231 Gas, Oil, Diesel Fuel,	425	600
299 Assets less than \$5000		600
300 Purchased Services	353	2,000
345 Telephone & Data Svcs	748	800
348 Wireless services	357	400
354 Engineer Services		500
355 GIS Services		500
358 Payment to General	3,000	3,000
375 Education, Travel, Dues	848	2,000
399 Other Contracted Services		
501 DOC Bldg Ed Asmt	752	1,200
900 Capital Outlay \$5,000+		6,000
940 Machinery & Equipment		
941 Mach. & Equip.		
949 Capital Outlay Reserve		5,000
Account:	79,132	108,841
420540 Land Use Inspection/Zoning Enforcement		
200 Supplies		
300 Purchased Services		
Account:		0
420545 Zoning Update		
306 Commercial Zoning Update		
Account:		0
Group:	79,132	108,841
Total Expenditures	79,132	108,841

2395 Tree Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
334130 State Forestry Grant		0
Group:		0
360000 Miscellaneous Revenues		
365000 Donations Operating		0
Group:		0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
Group:		0
380000 Other Financing Sources		
383010 Transfer from Other Fund	4,000	2,524
Group:	4,000	2,524
Total Revenues	4,000	2,524

Expenditures

420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies		
Account:		0
Group:		0
480000 Conservation of Natural Resources		
480150 Tree Conservation		
100 Personal Services		
140 Social Security/Medicare		
141 Unemployment Insurance		
142 Worker's Compensation		
200 Supplies		
201 Supplies-SBA Tree Grant		
300 Purchased Services	1,852	2,500
301 Purchased Services-SBA Tree		
341 Electric	279	300
900 Capital Outlay \$5,000+		
935 Tree Restoration		1,500
Account:	2,131	4,300
480175 Tree Fund Memorials		
200 Supplies		
Account:		0
480400		
300 Purchased Services		
Account:		0

2395 Tree Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Group:	2,131	4,300
Total Expenditures	2,131	4,300

2398 Credit Card Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
341090 Credit Card Convenience Fees	3,694	3,700
	Group:	3,700
360000 Miscellaneous Revenues		
365000 Donations Operating		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
	Group:	0
380000 Other Financing Sources		
383010 Transfer from Other Fund		0
	Group:	0
Total Revenues	3,694	3,700
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
313 Visa/Mastercharge Service	3,694	3,700
	Account:	3,700
	Group:	3,700
460000 CULTURE AND RECREATION		
460445 Boettcher Lifeguard		
100 Personal Services		
140 Social Security/Medicare		
141 Unemployment Insurance		
142 Worker's Compensation		
143 PERS/Retirement		
145 Medical/Life Insurance		
200 Supplies		
300 Purchased Services		
	Account:	0
	Group:	0
520000 Other Financing Uses		
521017 Transfer to #2213 Dog Park Fund		
822 Transfer to Other Funds		
	Account:	0
	Group:	0
Total Expenditures	3,694	3,700

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CITY OF POLSON
Fund Budget Summary
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2398 Credit Card Fees

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

2702 Fire Training Center Donations

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331020 Community Oriented Policing Services COPS		0
Group:		0
360000 Miscellaneous Revenues		
365030 Donation Parkland Subd. Operating		0
365040 Donation - Fire Barnowsky Estate	350	100
Group:	350	100
370000 Investment and Royal ty Earnings		
371010 Interest-Operating		0
Group:		0
Total Revenues	350	100
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
200 Supplies		
299 Assets less than \$5000		
300 Purchased Services		
375 Education, Travel, Dues		
702 Fire Donation Equipment		
900 Capital Outlay \$5,000+		
920 Land/Building	760	19,670
Account:	760	19,670
Group:	760	19,670
Total Expenditures	760	19,670

2703 Fire Memb. Donation Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
330000 Intergovernmental Revenues		
337010 Town Pump Charitable Foundation	7,000	0
	Group:	0
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
	Group:	0
Total Revenues	7,000	0
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
200 Supplies	259	56
299 Assets less than \$5000		7,000
300 Purchased Services		
348 Wireless services		
701 Donations from Fire		
	Account:	7,056
	Group:	7,056
Total Expenditures	259	7,056

2705 Downtown Christmas Light Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365000 Donations Operating		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
	Group:	0
Total Revenues		0
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
200 Supplies		
300 Purchased Services		
	Account:	0
	Group:	0
Total Expenditures		0

2710 Kids Safety/POLICE/FIRE

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365000 Donations Operating		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
	Group:	0
Total Revenues		0
Expenditures		
420000 PUBLIC SAFETY		
420144 Juvenile Programs		
200 Supplies		150
	Account:	150
420400 Fire Protection and Control		
200 Supplies		150
	Account:	150
	Group:	300
Total Expenditures		300

2720 Police Donations

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365010 Sidewalk Fund Donation PIL	1,445	3,000
365020 State Reimb Kerr Dam Rd	6,000	0
367010 Police Bike Auction	168	200
Group:	7,613	3,200
370000 Investment and Royalty Earnings		
371010 Interest-Operating		10
Group:		10
Total Revenues	7,613	3,210
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	2,831	1,000
299 Assets less than \$5000	5,060	2,000
300 Purchased Services	601	1,000
326 Hoop Fest Security Svcs.		
375 Education, Travel, Dues		
730 Grants and Donations to	1,395	1,400
900 Capital Outlay \$5,000+		
Account:	9,887	5,400
Group:	9,887	5,400
Total Expenditures	9,887	5,400

2730 K-9 Donation Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365000 Donations Operating	100	200
Group:	100	200
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
Group:		0
Total Revenues	100	200
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	274	
299 Assets less than \$5000		850
Account:	274	850
Group:	274	850
Total Expenditures	274	850

2810 Police Training Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
334040 State Aid to Transportation		0
335050 Insurance Premium Apportionment	14,193	14,500
	Group:	14,500
340000 Charges for Services		
342010 Law Enforcement		6,000
	Group:	6,000
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		35
	Group:	35
Total Revenues	14,193	20,535

Expenditures

510000 MISCELLANEOUS		
510550 Life and Annuity Premiums for Police Officers		
521 Reserve Life & Annuity Prem.		
	Account:	0
	Group:	0
420000 PUBLIC SAFETY		
420130 Personnel Training		
100 Personal Services		
140 Social Security/Medicare		
141 Unemployment Insurance		
142 Worker's Compensation		
143 PERS/Retirement		
145 Medical/Life Insurance		
300 Purchased Services		
521 Reserve Life & Annuity Prem.		
900 Capital Outlay \$5,000+		
	Account:	0
420140 Crime Control and Investigation		
200 Supplies		1,000
300 Purchased Services		5,000
375 Education, Travel, Dues	22,035	20,000
519 Life and Annuity Premiums		
	Account:	22,035
	Group:	26,000
	22,035	26,000

2810 Police Training Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Total Expenditures	22,035	26,000

2820 Gas Apportionment Tax Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331050 Community Transportation Enhancement Programs		0
335040 Gasoline Tax Apportionment	99,719	99,814
Group:	99,719	99,814
340000 Charges for Services		
343010 Street and Roadway Charges		0
Group:		0
360000 Miscellaneous Revenues		
362030 Ambulance Insurance Premium		0
365000 Donations Operating		0
Group:		0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		150
Group:		150
380000 Other Financing Sources		
381070 Notes/Loans/Intercap		0
Group:		0
Total Revenues	99,719	99,964

Expenditures

430000 PUBLIC WORKS		
430230 Road and Street Construction		
200 Supplies		
231 Gas, Oil, Diesel Fuel,		
950 Construction		
Account:		0
430240 Road and Street Maintenance		
100 Personal Services		
200 Supplies	16,905	24,000
231 Gas, Oil, Diesel Fuel,	11,369	10,000
280 Paving Materials	61,278	30,000
281 Street Maint Chemicals	20,277	20,000
300 Purchased Services	5,845	5,000
900 Capital Outlay \$5,000+		
904 Capital Outlay Streets		
939 Infrastructure		
940 Machinery & Equipment		
Account:	115,674	89,000
Group:	115,674	89,000

2820 Gas Apportionment Tax Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
460000 CULTURE AND RECREATION		
460240 Fair Operation		
280 Paving Materials		
Account:		0
Group:		0
490000 DEBT SERVICE		
490500 Other Debt Service Payments		
610 Principal		10,939
620 Interest		1,146
Account:		12,085
Group:		12,085
520000 Other Financing Uses		
522040 Streets Interfund Transfers Out		
829 Transfer to CIP Fund		
Account:		0
Group:		0
Total Expenditures	115,674	101,085

2821 Gas Tax- Special Street Allocation Program

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
335040 Gasoline Tax Apportionment		38,233
	Group:	38,233
Total Revenues		38,233

2870 Crime Control State Grant

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
334010 Crime Control	3,000	0
Group:	3,000	0
Total Revenues	3,000	0
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
100 Personal Services		
299 Assets less than \$5000	3,000	
Account:	3,000	0
420141 Criminal Investigation		
299 Assets less than \$5000		
900 Capital Outlay \$5,000+		
Account:		0
420145 Operation Beware of Speeding		
100 Personal Services		
140 Social Security/Medicare		
141 Unemployment Insurance		
142 Worker's Compensation		
143 PERS/Retirement		
144 Police Life Insurance		
145 Medical/Life Insurance		
Account:		0
420150 MT Highway Traffic Safety Grant		
100 Personal Services		
140 Social Security/Medicare		
141 Unemployment Insurance		
142 Worker's Compensation		
143 PERS/Retirement		
144 Police Life Insurance		
145 Medical/Life Insurance		
299 Assets less than \$5000		
900 Capital Outlay \$5,000+		
Account:		0
Group:	3,000	0
480000 Conservation of Natural Resources		
480150 Tree Conservation		
145 Medical/Life Insurance		
Account:		0
Group:		0
Total Expenditures	3,000	0

2870 Crime Control State Grant

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

2875 Police Federal Grants

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331020 Community Oriented Policing Services COPS		7,000
331160 Aging Services		0
334010 Crime Control		2,500
	Group:	9,500
Total Revenues		9,500
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
262 Protective Gear		2,500
299 Assets less than \$5000		7,000
	Account:	9,500
	Group:	9,500
Total Expenditures		9,500

2932 Parks ARRA Recycle Grant

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331950 Parks Federal ARRA Recycle Grant		0
Group:		0
370000 Investment and Royal ty Earni ngs		
371010 Interest-Operati ng		0
Group:		0
Total Revenues		0
Expendi tures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Suppl ies	75	221
231 Gas, Oil , Diesel Fuel ,		
300 Purchased Servi ces		
920 Land/Bui lding		
Account:	75	221
Group:	75	221
Total Expendi tures	75	221

2943 RCDI/Growth Policy

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331010 CDBG Grant Funds	3,575	0
Group:	3,575	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
Group:		0
Total Revenues	3,575	0
Expenditures		
420000 PUBLIC SAFETY		
420540 Land Use Inspection/Zoning Enforcement		
325 Growth Policy Update		0
Account:		0
420545 Zoning Update		
100 Personal Services		
140 Social Security/Medicare		
141 Unemployment Insurance		
142 Worker's Compensation		
143 PERS/Retirement		
145 Medical/Life Insurance		
300 Purchased Services		
325 Growth Policy Update	554	
Account:	554	0
Group:	554	0
Total Expenditures	554	0

2953 NW Drug Task Force

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331020 Community Oriented Policing Services COPS	10,418	10,418
338020 NW Drug Task Force Local Match	48,046	52,613
Group:	58,464	63,031
380000 Other Financing Sources		
383040	48,046	52,613
Group:	48,046	52,613
Total Revenues	106,510	115,644
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
100 Personal Services	45,595	48,089
120 Overtime		
125 Compensated Absences		
140 Social Security/Medicare	661	640
141 Unemployment Insurance	255	293
142 Worker's Compensation	2,531	2,502
143 PERS/Retirement		
145 Medical/Life Insurance	3,819	5,007
150 MPORS	5,603	6,500
200 Supplies		
345 Telephone & Data Svcs		
735 NW Drug Task Force Donation	48,046	52,613
Account:	106,510	115,644
Group:	106,510	115,644
Total Expenditures	106,510	115,644

C. Debt Service Funds

3000

3500 SPECIAL ASSESSMENT DEBT-Revolving Fund

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

3500 SPECIAL ASSESSMENT DEBT-Revolving Fund

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

3542 SID #42 Streetscape Main St. Imp. Project

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
363020 Bond Principle & Interest Assessments	72,393	70,000
363030 Sidewalk and Curb Assessments		0
363040 P & I Special Assessments	474	0
Group:	72,867	70,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
Group:		0
380000 Other Financing Sources		
381030 SID Bonds		0
Group:		0
Total Revenues	72,867	70,000
Expenditures		
490000 DEBT SERVICE		
490300 Special Improvement Bonds		
610 Principal	45,812	50,000
620 Interest	20,413	21,000
Account:	66,225	71,000
Group:	66,225	71,000
Total Expenditures	66,225	71,000
131000 Due From (Previous Year)	_____	
211000 Due To (Previous Year)	_____	
131000 Due From (Current Year)	_____	
211000 Due To (Current Year)	_____	

D. Capital Projects Funds

4000

4520 Streetscape/Main St. Imp. Project

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
310000 TAXES		
312003		0
	Group:	0
330000 Intergovernmental Revenues		
331050 Community Transportation Enhancement Programs		0
	Group:	0
350000 Fines and Forfeitures		
351040 Other		0
	Group:	0
360000 Miscellaneous Revenues		
363020 Bond Principle & Interest Assessments		0
363030 Sidewalk and Curb Assessments		0
363040 P & I Special Assessments		0
365000 Donations Operating		0
365030 Donation Parkland Subd. Operating		0
365070 Contributions from TIF District #1		0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		0
	Group:	0
380000 Other Financing Sources		
381030 SID Bonds		0
383010 Transfer from Other Fund		0
	Group:	0
Total Revenues		0
Expenditures		
430000 PUBLIC WORKS		
430230 Road and Street Construction		
354 Engineer Services		
823 Transfer to Tree Fund 2395		24
939 Infrastructure		
	Account:	24
	Group:	24

4520 Streetscape/Main St. Imp. Project

Account	Previous Year Actual	Final Budget
-----	-----	-----
490000 DEBT SERVICE		
490300 Special Improvement Bonds		
610 Principal		
620 Interest		
Account:		0
Group:		0
Total Expenditures		24

4530 TIFD Ci ty Dock & Wal kpath project

Account	Previ ous Year Actual	Fi nal Budget
-----	-----	-----
Revenues		
370000 Investment and Royal ty Earni ngs		
371010 Interest-Operati ng		0
	Group:	0
380000 Other Fi nanci ng Sources		
381020 Revenue Bond Proceeds		0
383010 Transfer from Other Fund		0
	Group:	0
Total Revenues		0
Expendi tures		
470000 Housi ng and Communi ty Devel opment		
470120 Construction		
900 Capital Outlay \$5,000+		
	Account:	0
	Group:	0
520000 Other Fi nanci ng Uses		
521000 Interfund Operati ng Transfers Out		
834 Transfer to Fund 2310	2,319	48
	Account:	48
	Group:	48
Total Expendi tures	2,319	48

E. Enterprise Funds

5000

CITY OF POLSON
 Fund Budget Summary
 For the Year: 2017 - 2018

5201 Water Impact Fees

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341072 Impact Fee	38,990	75,000
	Group:	75,000
370000 Investment and Royalty Earnings		
371016 Interest-Impact Fee Funds		1,100
	Group:	1,100
Total Revenues	38,990	76,100
Expenses		
430500 Water Utilities		
898 Reimburse Impact Fees	9,930	14,879
899 Reimburse Imp.Fee Interest		
900 Capital Outlay \$5,000+		360,000
	Account:	374,879
	Group:	374,879
Total Expenses	9,930	374,879

5201 Water Impact Fees

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

5210 Water Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331010 CDBG Grant Funds		
331056 TSEP Grant West Shore Water Xing		
331991 Stimulus Water Project		
331992 Revenue Bond A		
331993 Revenue Bond B		
334120 Treasure State Endowment Program	48,809	
334121 DNRC Grant		
334122 RRGL Grant		
	Group:	48,809
340000 Charges for Services		
343020 Water Revenues	1,015,041	1,030,000
343022 Unmetered/Coin-op Water Sales	745	1,000
343024 Sale Materials/Supplies	12,389	13,500
343025 Water Permits	3,000	3,500
343026 Water Installation Charges	450	500
343027 Miscellaneous Revenue	150	200
343028 Golf Department Water Use		
343029 Water Quality Tap Fee		
343033 Sewer Permits Repl/Depr		
343037 GIS Services	215	1,000
343375 GIS Mapping & other services	275	300
	Group:	1,032,265
360000 Miscellaneous Revenues		
362031 Insurance Reimbursements		
362045 Cancelled Warrants		
362050 CHS - Redeemed Equity		
362070 Restitution		
365000 Donations Operating		
365051 Water - scrap metal		600
365071 Private Source Grants		
366000 Chlorine Litigation Payment		
366010 Sale of Fixed Assets		
	Group:	600
370000 Investment and Royalty Earnings		
371010 Interest-Operating		4,700
371011 Interest-Replacement/Depreciation		
371012 Interest-Bond Reserve		
371013 Interest-Revenue Bond		
371014 Interest - Surplus Reserve		
	Group:	4,700

5210 Water Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
380000 Other Financing Sources		
381020 Revenue Bond Proceeds		
382030 Gain or (Loss) on Sale of Fixed Assets		
382040 Net Gain on Insurance Recovery		
383000 Intrafund Transfers 102240		

Group:

Total Revenues	1,081,074	1,055,300
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Expenses

Non-Cash Expenses

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

Account:

Group:

Total Non-Cash Expenses

430500 Water Utilities		
119 Salary Reserve		10,000
200 Supplies	872	2,000
204 Inventoried Supplies		
260 Clothing Allowance		2,250
295 Misc Income purchase offset		
297 Homeland Security		25,000
299 Assets less than \$5000	450	5,000
300 Purchased Services	266	5,000
308 Water Study/TSEP Grant PER	3,334	4,281
313 Visa/Mastercharge Service	189	200
345 Telephone & Data Svcs	1,207	1,350
348 Wireless services	2,429	5,200
354 Engineer Services	2,744	3,000
375 Education, Travel, Dues	3,153	6,700
400 Building Materials		
540 Irrigation Assessments	112	250
541 Clearview Heights RID		
546 Water Quality Tap Fee	4,952	5,000
901 Replacement and Depreciation	2,378	25,000
Account:	22,086	100,231

CITY OF POLSON
Fund Budget Summary
For the Year: 2017 - 2018

5210 Water Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
430510 Administration		
358 Payment to General	69,525	69,525
Account:	69,525	69,525
430530 Source of Supply and Pumping		
100 Personal Services	43,844	38,707
120 Overtime	2,453	1,647
125 Compensated Absences	7,542	8,000
130 Employee Benefits		
140 Social Security/Medicare	4,075	3,630
141 Unemployment Insurance	296	315
142 Worker's Compensation	3,451	3,161
143 PERS/Retirement	4,506	4,096
145 Medical/Life Insurance	4,652	7,925
146 Medical Payback		
200 Supplies	248	2,500
299 Assets less than \$5000		5,000
300 Purchased Services	3,081	10,000
303 Wellhead Protection		
341 Electric	46,198	55,000
354 Engineer Services	3,870	15,000
900 Capital Outlay \$5,000+		300,000
920 Land/Buidling	48,809	
Account:	173,025	454,981
430540 Purification and Treatment		
100 Personal Services	42,014	38,708
120 Overtime	2,452	1,647
125 Compensated Absences	7,542	8,000
130 Employee Benefits		
140 Social Security/Medicare	3,937	3,628
141 Unemployment Insurance	286	315
142 Worker's Compensation	3,350	3,161
143 PERS/Retirement	4,353	4,096
145 Medical/Life Insurance	4,469	7,925
146 Medical Payback		
200 Supplies	9,312	10,000
221 Fertilizer/Chemicals/Seed		
300 Purchased Services	8,606	7,000
354 Engineer Services	134	10,000
900 Capital Outlay \$5,000+		
Account:	86,455	94,480
430550 Transmission and Distribution		
100 Personal Services	43,359	12,415
119 Salary Reserve		
120 Overtime	666	658
125 Compensated Absences	10,102	4,500
130 Employee Benefits		
140 Social Security/Medicare	4,055	1,326
141 Unemployment Insurance	298	115
142 Worker's Compensation	1,393	1,146
143 PERS/Retirement	4,530	1,488

5210 Water Fund

Account	Previous Year Actual	Final Budget
145 Medical /Life Insurance	6,150	2,108
146 Medical Payback		
200 Supplies	52,376	50,000
202 Mains Hwy 93/West Shore		
231 Gas, Oil, Diesel Fuel,	9,005	8,000
299 Assets less than \$5000		5,000
300 Purchased Services	17,318	20,000
308 Water Study/TSEP Grant PER		
309 Map Upgrade/Water		
327 Interim City Attorney -		
341 Electric		
345 Telephone & Data Svcs	2,706	2,800
354 Engineer Services	308	20,000
355 GIS Services		
900 Capital Outlay \$5,000+	23,077	100,000
901 Replacement and Depreciation	720	100,000
907 West Shore River X-ing		
908 MDOT HIGHWAY 35 ENGIN/COST		
912 Hillcrest Reservoir		
913 Main St. Water Upgrade		
916 Riverside Adtn. Water		
919 Utility System Upgrades	102,980	150,000
921 Downtown Distribution	7,983	
940 Machinery & Equipment		
950 Construction	1,646	
Account:	288,672	479,556
430560 Geographical Information Systems (GIS)		
100 Personal Services	4,836	6,752
120 Overtime		
125 Compensated Absences	1,525	1,600
140 Social Security/Medicare	479	630
141 Unemployment Insurance	35	54
142 Worker's Compensation	415	552
143 PERS/Retirement	532	707
145 Medical /Life Insurance	756	1,446
200 Supplies	264	500
299 Assets less than \$5000	270	1,500
300 Purchased Services	63	1,200
345 Telephone & Data Svcs	149	175
348 Wireless services	313	350
375 Education, Travel, Dues	703	500
940 Machinery & Equipment	164	
Account:	10,504	15,966
430570 Customer Accounting and Collection		
100 Personal Services	62,070	61,813
119 Salary Reserve		
120 Overtime	690	1,848
125 Compensated Absences	4,425	5,000
130 Employee Benefits		
140 Social Security/Medicare	5,041	5,124

CITY OF POLSON
Fund Budget Summary
For the Year: 2017 - 2018

5210 Water Fund

Account	Previous Year Actual	Final Budget
141 Unemployment Insurance	369	446
142 Worker's Compensation	3,487	3,541
143 PERS/Retirement	5,623	5,815
145 Medical/Life Insurance	9,457	12,734
146 Medical Payback		
200 Supplies	637	2,000
299 Assets less than \$5000	195	5,000
300 Purchased Services	9,812	10,000
314 Lobbyists/2011 Legislature		
315 Grant Writer P/T Contracted		
327 Interim City Attorney -		
354 Engineer Services		
395 Damage Payout		3,000
545 Consumer Council Tax		
808 Cash Short (Long)	57	
900 Capital Outlay \$5,000+	31,738	35,000
Account:	133,601	151,321
Group:	783,868	1,366,060

490200 Revenue Bonds		
300 Purchased Services		
620 Interest		
630 Paying Agent Fees (Bank		
Account:		
490500 Other Debt Service Payments		
610 Principal	25,629	26,000
612 Principal-Water Construction		
613 Principal-Utility Truck		
620 Interest	7,063	6,720
622 Interest-Water Construction		
623 Interest-Utility Truck		
Account:	32,692	32,720
Group:	32,692	32,720

521000 Interfund Operating Transfers Out		
822 Transfer to Other Funds		
835 Trnsfr from 102240		
Account:		
521030 Transfer to General		
300 Purchased Services		
Account:		
521033 Transfer to Water Construction Project		
835 Trnsfr from 102240		

5210 Water Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Account:		
Group:		
Total Expenses	816,560	1,398,780
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5301 Sewer Impact Fees

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341072 Impact Fee	53,662	35,000
	Group:	35,000
370000 Investment and Royalty Earnings		
371016 Interest-Impact Fee Funds		
	Group:	
Total Revenues	53,662	35,000
Expenses		
430600 Sewer Utilities		
898 Reimburse Impact Fees		
899 Reimburse Imp.Fee Interest		
900 Capital Outlay \$5,000+		75,000
	Account:	75,000
430640 Treatment and Disposal		
354 Engineer Services		
	Account:	
	Group:	75,000
Total Expenses		75,000

5301 Sewer Impact Fees

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

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331010 CDBG Grant Funds	85,368	
331050 Community Transportation Enhancement Programs		
331055 DNRC Grant Storm Drain Study		
334120 Treasure State Endowment Program	587,836	
334121 DNRC Grant	62,500	
334123 CDBG Sewer Improvements		
Group:	735,704	
340000 Charges for Services		
341014 Police Restitution		
341072 Impact Fee		
343024 Sale Materials/Supplies		1,000
343025 Water Permits		
343027 Miscellaneous Revenue	198	250
343031 Sewer Service Charges	1,501,280	1,502,000
343032 Sewer Installation Charges		
343033 Sewer Permits Repl/Depr	8,460	8,000
343034 Treatment Facilities Fees/Lift Station Fee	1,250	1,250
343035 Sale of Sewer Materials and Supplies		
343037 GIS Services	215	350
Group:	1,511,403	1,512,850
360000 Miscellaneous Revenues		
360004 Prior Year Overpayments		
361100 Sewer Dept. Land Rental	18,150	18,000
361200 Land Purchase		
362000 Easement on Kerr Dam Road-State of Montana		
362031 Insurance Reimbursements		
362050 CHS - Redeemed Equity		
365000 Donations Operating		
365071 Private Source Grants		
Group:	18,150	18,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	5,504	7,500
371011 Interest-Replacement/Depreciation		
371015 Interest/Replacement and Depreciation Lift		
Group:	5,504	7,500
380000 Other Financing Sources		
381020 Revenue Bond Proceeds	469,861	9,780,000
381070 Notes/Loans/Intercap	342,700	
382030 Gain or (Loss) on Sale of Fixed Assets		
Group:	812,561	9,780,000

5310 Sewer Fund

Account	Previous Year Actual	Final Budget

Total Revenues	3,083,322	11,318,350

Expenses

Non-Cash Expenses

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

Account:

Group:

Total Non-Cash Expenses

430600 Sewer Utilities		
119 Salary Reserve		5,000
200 Supplies	485	500
204 Inventoried Supplies		
260 Clothing Allowance		2,250
295 Misc Income purchase offset		500
297 Home and Security		20,000
299 Assets less than \$5000	659	5,000
300 Purchased Services	3,266	3,000
302 Sewer Study/Engineering		
308 Water Study/TSEP Grant PER	3,257	5,622
313 Visa/Mastercharge Service	189	200
327 Interim City Attorney -		
345 Telephone & Data Svcs	4,923	5,500
348 Wireless services	2,429	2,500
354 Engineer Services	3,559	1,500
375 Education, Travel, Dues	1,434	5,000
540 Irrigation Assessments	112	150
901 Replacement and Depreciation	3,098	5,000
	Account:	23,411
430610 Administration		
358 Payment to General	59,584	59,584
	Account:	59,584
430630 Collection and Transmission		
100 Personal Services	27,162	31,292
120 Overtime	1,396	1,746
125 Compensated Absences	3,154	3,000
130 Employee Benefits		

CITY OF POLSON
Fund Budget Summary
For the Year: 2017 - 2018

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
140 Social Security/Medicare	2,381	2,686
141 Unemployment Insurance	174	235
142 Worker's Compensation	2,041	2,344
143 PERS/Retirement	2,654	3,053
145 Medical/Life Insurance	3,205	4,771
146 Medical Payback		
200 Supplies	21,658	25,000
202 Mains Hwy 93/West Shore		
231 Gas, Oil, Diesel Fuel,	12,056	13,000
299 Assets less than \$5000	149	5,000
300 Purchased Services	27,977	32,000
341 Electric	47,489	50,000
354 Engineer Services	2,116	20,000
355 GIS Services		
900 Capital Outlay \$5,000+	167,632	250,000
940 Machinery & Equipment	96,726	100,000
950 Construction		100,000
Account:	417,970	644,127
430640 Treatment and Disposal		
100 Personal Services	58,582	28,293
120 Overtime	1,396	1,746
125 Compensated Absences	11,028	6,000
130 Employee Benefits		
140 Social Security/Medicare	5,308	2,686
141 Unemployment Insurance	391	235
142 Worker's Compensation	2,479	2,344
143 PERS/Retirement	5,943	3,053
145 Medical/Life Insurance	8,549	4,771
146 Medical Payback		
200 Supplies	13,292	15,000
299 Assets less than \$5000		5,000
300 Purchased Services	1,348	15,000
302 Sewer Study/Engineering		
341 Electric		
354 Engineer Services	996	20,000
375 Education, Travel, Dues		
547 Sewer Quality Tap Fee		
875 Fines & Forfeitures		
900 Capital Outlay \$5,000+		5,000
922 Mechanical Treatment Plant	2,253,512	10,079,000
933 DNRC Sewer Treatment Study		
940 Machinery & Equipment		100,000
950 Construction		
Account:	2,362,824	10,288,128
430660 Geographical Information Systems (GIS)		
100 Personal Services	4,892	6,852
120 Overtime		
125 Compensated Absences	1,426	1,500
140 Social Security/Medicare	476	630
141 Unemployment Insurance	35	54

CITY OF POLSON
Fund Budget Summary
For the Year: 2017 - 2018

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
142 Worker's Compensation	413	552
143 PERS/Retirement	529	707
145 Medical /Life Insurance	751	1,446
200 Supplies	2,579	1,000
299 Assets less than \$5000	270	500
300 Purchased Services	63	150
345 Telephone & Data Svcs	179	200
348 Wireless services	313	350
375 Education, Travel, Dues	703	750
940 Machinery & Equipment		5,000
Account:	12,629	19,691
430670 Customer Accounting and Collection		
100 Personal Services	65,880	69,423
119 Salary Reserve		
120 Overtime	3,478	2,214
125 Compensated Absences	7,942	4,500
130 Employee Benefits		
140 Social Security/Medicare	5,763	5,557
141 Unemployment Insurance	425	495
142 Worker's Compensation	4,087	4,027
143 PERS/Retirement	6,470	6,449
145 Medical /Life Insurance	9,675	17,809
146 Medical Payback		
200 Supplies	1,003	2,500
299 Assets less than \$5000	195	5,000
300 Purchased Services	8,445	10,000
314 Lobbyists/2011 Legislature		
315 Grant Writer P/T Contracted		
327 Interim City Attorney -		
345 Telephone & Data Svcs		
354 Engineer Services		
375 Education, Travel, Dues	1,269	1,300
395 Damage Payout	1,604	2,000
510 Insurance Premiums		
512 Property Tax		
545 Consumer Council Tax		
850 Settlement Payout		
900 Capital Outlay \$5,000+	30,294	35,000
Account:	146,530	166,274
430690 Other Activities		
200 Supplies		
Account:		
Group:	3,022,948	11,239,526

CITY OF POLSON
Fund Budget Summary
For the Year: 2017 - 2018

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
490500 Other Debt Service Payments		
614 Principal -Sewer Jet		
620 Interest		
624 Interest-Sewer Jet		
Account:		
Group:		
521030 Transfer to General		
300 Purchased Services		
Account:		
524010 Advance to Golf Enterprise Fund		
860 Advance to funds		
Account:		
Group:		
Total Expenses	3,022,948	11,239,526
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: 2017 - 2018

5010 Golf Fund

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
341000 General Government		
344010 Dog Impoundment Fines		
346002 Golf Food Soda	7,374	7,500
346003 Golf Food Snacks	1,525	1,400
346004 Golf Cart Food	2,771	2,600
346005 Golf Cart Liquor		
346006 Golf Cart Beer	17,930	19,000
346007 Golf Cart Soda	5,095	4,600
346008 Golf League & Tournaments		
346009 Golf Catering Food		
346010 Golf Restaurant Food Service	49,930	55,000
346011 Golf Beer Revenue	37,447	41,000
346012 Golf Wine Revenue	4,040	4,000
346013 Golf Liquor Revenue		
346014 Golf Promo Adjustment		
346015 Green Fee Punch Card	56,060	55,000
346016 Golf Cart Annual Pass	16,635	16,000
346017 Golf Bag Storage Fees		
346020 Green Fees	336,005	340,000
346021 Golf Season Pass Fees	300,409	305,000
346022 Storage Fees	28,608	30,000
346023 Golf Cart Rental Fees	129,258	135,000
346024 Golf Trail Use Fees	28,973	29,000
346025 Flathead Golf Association Punch Card Revenues	2,366	2,300
346026 Cart Punch Card Fees	9,880	10,000
346027 Driving Range	18,336	18,000
346028 Gasoline Sales	440	400
346029 Miscellaneous Revenue	119	
346030 Driving Range - CC Receipts	9,529	10,000
346031 Driving Range Pass		
346032 Insurance Reimbursement		
346034 Golf Restaurant Room Fees		
346035 Golf Restaurant Gratuities		
346036 Golf Restaurant Long/Short		
Group:	1,062,730	1,085,800
360000 Miscellaneous Revenues		
360000 Miscellaneous Revenues		
360004 Prior Year Overpayments		
361120 Building Rental	3,600	3,600
361121 Golf Restaurant Lease		
361122 Building Rental - Catering		
361125 Security Deposit Bldg/Rent		
361130 Golf Liquor License Princ.		
361131 Golf Liquor License Interest		
362031 Insurance Reimbursements		

5010 Golf Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
362037 Gaming Revenue-Bunker's		
362038 Coca Cola Contract-Golf Restaurant		
362039 Pepsi-Cola Contract Revenue	808	800
362050 CHS - Redeemed Equity		
362060 Misc Reimbursements		
365000 Donations Operating		
366011 Sale Liq. Lic. Princ. -Golf		
Group:	4,408	4,400
370000 Investment and Royalty Earnings		
371010 Interest-Operating		1,000
371011 Interest-Replacement/Depreciation		
371012 Interest-Bond Reserve		
371013 Interest-Revenue Bond		
371014 Interest - Surplus Reserve		
373100 Sale Liq. Lic. Int. Golf		
Group:		1,000
380000 Other Financing Sources		
381020 Revenue Bond Proceeds	951,300	
381025 Rev Bond' 98 Proc/Glf		
381070 Notes/Loans/Intercap	348,700	
382010 Sale of General Fixed Assets		51,500
382030 Gain or (Loss) on Sale of Fixed Assets		
382040 Net Gain on Insurance Recovery		
383012 Other Financial Sources		
384050 Advance from Sewer Enterprise Fund		
Group:	1,300,000	51,500
 Total Revenues	 2,367,138	 1,142,700

Expenses

Non-Cash Expenses		
510005 Budgeted Reserve		
591 Budgeted Reserve		
Account:		
510320 Salary Reserve-Compensated Absences		
100 Personal Services		15,000
119 Salary Reserve		
140 Social Security/Medicare		1,200
141 Unemployment Insurance		100
142 Worker's Compensation		1,300
143 PERS/Retirement		1,300
Account:		18,900
Group:		18,900

5010 Golf Fund

Account	Previous Year Actual	Final Budget

Total Non-Cash Expenses		
430500 Water Utilities		
308 Water Study/TSEP Grant PER		
Account:		
430560 Geographical Information Systems (GIS)		
375 Education, Travel, Dues		
Account:		
Group:		
460446 Golf Course - Greenskeeping		
100 Personal Services	215,757	225,149
119 Salary Reserve		
120 Overtime	3,443	3,500
125 Compensated Absences	11,083	13,000
130 Employee Benefits		
140 Social Security/Medicare	17,174	17,743
141 Unemployment Insurance	1,266	1,450
142 Worker's Compensation	17,757	17,068
143 PERS/Retirement	15,406	11,889
145 Medical/Life Insurance	23,015	25,730
146 Medical Payback		
200 Supplies	1,716	2,000
221 Fertilizer/Chemicals/Seed	37,276	45,500
222 Fungicide		
223 Seed		
224 Safety program		
225 Gaming Petty Cash		
229 Miscellaneous	68	500
231 Gas, Oil, Diesel Fuel,	18,978	23,000
232 Sprinkler Parts	5,927	8,000
233 Mach/Equip/Parts	27,568	28,000
234 Course Repair Parts	4,638	6,000
241 Small Tools	116	1,000
242 Ground Maintenance Tools		
299 Assets less than \$5000	564	
300 Purchased Services	3,958	4,500
304 Paving-Cart Paths		
312 Freight, Express, & Truck		
315 Grant Writer P/T Contracted	1,750	1,500
327 Interim City Attorney -		
331 License and Permits	110	400
341 Electric	18,108	24,000
342 Water	3,695	4,500

CITY OF POLSON
Fund Budget Summary
For the Year: 2017 - 2018

5010 Golf Fund

Account	Previous Year Actual	Final Budget
345 Telephone & Data Svcs	1,707	2,200
348 Wireless services	1,818	2,200
349 Garbage Disposal Services	924	1,200
358 Payment to General	30,000	30,000
359 Architect, Engineer &		
360 Repair and Maintenance	415	3,000
375 Education, Travel, Dues	5,715	4,400
380 Memberships		
450 Landscaping		1,500
451 Top Dressing Sand		
452 Gravel/Sand/Peat	2,490	8,000
515 Insurance Deductibles		
540 Irrigation Assessments	4,548	4,600
703 Donation Public ROW		
821 Transfer to General		
900 Capital Outlay \$5,000+		
901 Replacement and Depreciation	100,072	140,000
911 Golf Pro Shop Entrance		
920 Land/Building		
934 Sprinkler System	10,565	826,300
940 Machinery & Equipment		
949 Capital Outlay Reserve		
Account:	587,627	1,487,829
460447 Golf Course - Pro Shop		
100 Personal Services	34,568	36,000
120 Overtime		
125 Compensated Absences		
130 Employee Benefits		
140 Social Security/Medicare	2,644	2,800
141 Unemployment Insurance	190	200
142 Worker's Compensation	2,257	2,350
143 PERS/Retirement		
145 Medical/Life Insurance		
200 Supplies	3,961	4,500
210 Office Supplies		
220 Operating supplies		
227 97 New 9 Arch/Eng		
229 Miscellaneous	125	500
231 Gas, Oil, Diesel Fuel,	4,945	5,500
270 Beer & Wine Supplies		
299 Assets less than \$5000		
300 Purchased Services	7,657	6,500
312 Freight, Express, & Truck		
313 Visa/Mastercharge Service	14,509	15,000
321 Papervision/Website		
327 Interim City Attorney -		
335 Membership & Registration	200	200
337 Advertising	7,709	7,800
341 Electric	5,121	4,800
342 Water	1,426	1,500

5010 Golf Fund

Account	Previous Year Actual	Final Budget
345 Telephone & Data Svcs	2,135	2,300
347 Propane		
349 Garbage Disposal Services	1,180	1,250
350 Contracted Services	122,793	124,000
351 F/B Mgr Profit Sharing		
352 Golf Pro's % Driving Range		
353 Golf Pro's % Green Fees-Off		
360 Repair and Maintenance		1,000
361 Janitorial Services		
369 Gaming Machine		
610 Principal	342,700	
620 Interest	5,504	
808 Cash Short (Long)	4	
900 Capital Outlay \$5,000+		
901 Replacement and Depreciation		
920 Land/Building		
Account:	559,628	216,200
460448 Golf Course - Carts		
231 Gas, Oil, Diesel Fuel,	2,268	2,500
233 Mach/Equip/Parts	884	1,000
312 Freight, Express, & Truck		
341 Electric		
360 Repair and Maintenance		
600 Debt Service		
610 Principal		
620 Interest		
900 Capital Outlay \$5,000+		
901 Replacement and Depreciation		
940 Machinery & Equipment		
Account:	3,152	3,500
460449 Golf Course - Driving Range		
220 Operating supplies		500
299 Assets less than \$5000	4,234	
312 Freight, Express, & Truck		
313 Visa/Mastercharge Service	673	1,000
360 Repair and Maintenance		
901 Replacement and Depreciation		5,000
Account:	4,907	6,500
460450 Golf Course Restaurant		
205 Kitchen Supplies	5,801	6,000
268 Golf Restaurant Snacks	1,245	1,500
269 Golf Restaurant Food	39,623	45,000
270 Beer & Wine Supplies	26,026	27,000
276 Bar Supplies	55	100
277 Liquor Purchases		
278 Golf Restaurant Soda	6,677	7,000
290 Inventory Adjustment	2,103	1,000
387 Beer Rev%Reimbursement		
388 Wine Rev%Reimbursement		
389 Liquor Rev%Reimbursement		

CITY OF POLSON
Fund Budget Summary
For the Year: 2017 - 2018

5010 Golf Fund

Account	Previous Year Actual	Final Budget
<hr/>		
397 Golf Restaurant Contracted		
734 Golf Restaurant Donations		
825 Golf Transfer to 102230		
949 Capital Outlay Reserve		
Account:	81,530	87,600
460460 G. C. Restaurant O & M		
100 Personal Services	49,168	50,000
120 Overtime	813	1,000
125 Compensated Absences		
130 Employee Benefits		
140 Social Security/Medicare	3,822	4,000
141 Unemployment Insurance	275	300
142 Worker's Compensation	3,226	3,400
143 PERS/Retirement	1,807	1,900
145 Medical/Life Insurance	68	
149 Golf Restaurant Gratuities		
200 Supplies	824	1,000
225 Gaming Petty Cash		
229 Miscellaneous		
231 Gas, Oil, Diesel Fuel,	2,572	2,800
299 Assets less than \$5000	5,117	1,000
300 Purchased Services	3,103	3,000
313 Visa/Mastercharge Service	828	900
327 Interim City Attorney -		
329 Entertainment		
331 License and Permits	515	515
337 Advertising	125	150
341 Electric	2,245	2,500
342 Water	972	1,000
345 Telephone & Data Svcs	1,426	1,500
349 Garbage Disposal Services	638	700
351 F/B Mgr Profit Sharing		
357 Litigation Expenses/Outside		
360 Repair and Maintenance		1,500
375 Education, Travel, Dues		200
380 Memberships		
610 Principal		
620 Interest		
808 Cash Short (Long)	-61	
875 Fines & Forfeitures		
900 Capital Outlay \$5,000+		
901 Replacement and Depreciation	22,840	
Account:	100,323	77,365
Group:	1,337,167	1,878,994

5010 Golf Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
490200 Revenue Bonds		
610 Principal	103,159	13,938
620 Interest	1,631	19,711
621 Interest-Loan from Fund 2384		
625 Interest		
630 Paying Agent Fees (Bank		
Account:	104,790	33,649
490500 Other Debt Service Payments		
611 Principal-Loan from Fund		
620 Interest		
621 Interest-Loan from Fund 2384		
Account:		
490510 Bank Loan Debt Service		
610 Principal		17,685
620 Interest		14,956
Account:		32,641
490520 Lease Purchase Debt Service		
610 Principal		78,093
Account:		78,093
Group:	104,790	144,383
521026 Transfer to Golf Construction		
930 Improvements Not Buildings		
Account:		
521042 Golf Maint Interfund Transfers Out		
821 Transfer to General		
822 Transfer to Other Funds		
Account:		
Group:		
Total Expenses	1,441,957	2,042,277

5010 Golf Fund

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

5390 Stormwater Project Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
343027 Miscellaneous Revenue	21	
343039 Stormwater Utility Fees	111,407	
	Group:	111,428
370000 Investment and Royalty Earnings		
371010 Interest-Operating		
	Group:	
Total Revenues	111,428	
Expenses		
430235 Storm Drainage		
200 Supplies		
300 Purchased Services	627	
327 Interim City Attorney -		
354 Engineer Services		
358 Payment to General	512	
399 Other Contracted Services		
900 Capital Outlay \$5,000+	20,000	
913 Main St. Water Upgrade		
940 Machinery & Equipment	36,171	
	Account:	57,310
430630 Collection and Transmission		
830 Depreciation-Closed to		
	Account:	
	Group:	57,310
Total Expenses	57,310	

5390 Stormwater Project Fund

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

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

FUND:		City of Polson	
Title:	Water and Sewer Funds	Fiscal Year ended June 30, 2018	
Number:	<u>5201, 5210, 5301, 5310</u>		
ACCOUNT NO.	DESCRIPTION	Previous Year Actual	Final Budget
189100	SOURCE OF SUPPLY:		
	Land Rights	0	0
	Structures	0	0
	Reservoirs	0	485,000
	Wells	48,809	175,000
TOTAL SOURCE OF SUPPLY.....		48,809	660,000
189200	PUMPING PLANT:		
	Land Rights	0	0
	Structures	0	0
	Pumps	0	0
TOTAL PUMPING PLANT.....		0	0
189300	TREATMENT PLANT:		
	Land Rights	0	0
	Structures	2,253,512	10,079,000
	Treatment Equipment	0	105,000
TOTAL TREATMENT PLANT.....		2,253,512	10,184,000
189400	TRANSMISSION AND DISTRIBUTION:		
	Land Rights	0	0
	Structures	0	150,000
	Mains	304,038	550,000
	Services	0	0
	Meters	62,032	70,000
	Hydrants	0	0
	Machinery & Equipment	96,726	100,000
TOTAL TRANSMISSION AND DISTRIBUTION.....		462,796	870,000
189500	GENERAL PLANT:		
	Land Rights	0	0
	Structures	0	0
	Machinery and Equipment	5,640	110,000
TOTAL GENERAL PLANT.....		5,640	110,000
*TOTAL UTILITY ASSETS.....		2,770,757	11,824,000

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

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

FUND:		City of Polson	
Title:	Golf Fund & Stormwater Project Fund	Fiscal Year ended June 30, 2018	
Number:	<u>5010 & 5390</u>		
ACCOUNT NO.	DESCRIPTION	Previous Year Actual	Final Budget
181000	LAND:		
	TOTAL LAND	0	0
182000	BUILDINGS:		
	Restaurant improvements	22,840	0
	TOTAL BUILDINGS	22,840	0
184000	IMPROVEMENTS OTHER THAN BUILDINGS:		
	Storm drainage	20,000	0
	TOTAL IMPROVEMENTS OTHER THAN BUILDINGS	20,000	0
186000	MACHINERY AND EQUIPMENT:		
	Scheduled Equipment purchases	100,072	140,000
	Irrigation System for Olde Nine	10,565	826,300
	Driving Range mats	0	5,000
	Vactor Truck	36,171	0
	TOTAL MACHINERY AND EQUIPMENT	146,808	971,300
	*TOTAL ASSETS.....	189,648	971,300

*Total shown here to be same as totals - 900 Capital Outlay.

CITY OF POLSON
Tax Levy Requirements Schedule Non-Voted
For the Year: 2017 - 2018

1 Mill Yield: (10) 9324.90
Road 1 Mill Yield: (10) 0.00

Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Budget	(8)-(1) Reserve	(1) + (2) Total Required	Cash Avai lable	Non-Tax Revenues	(4) + (5) Total Non-Tax Revenues	(9)*(10) Property Tax Revenues	(6) + (7) Total Resources	Mill Levy
1000 General All-Purpose Fu	3,217,767	615,268	3,833,035	741,314	1,774,952	2,516,266	1,316,769	3,833,035	141.2100
Totals	3,217,767	615,268	3,833,035	741,314	1,774,952	2,516,266	1,316,769	3,833,035	141.2100

CITY OF POLSON
Tax Levy Requirements Schedule Voted
For the Year: 2017 - 2018

1 Mill Yield: (10) 9324.90
Road 1 Mill Yield: (10) 0.00

Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	(1)	(8)-(1)	(1) + (2)	Cash	Non-Tax	(4) + (5)	(9)*(10)	(6) + (7)	Mill
	Budget	Reserve	Total	Avai lable	Revenues	Total	Property Tax	Total	Levy
			Requi red			Non-Tax	Revenues	Resources	
2020 Pol i ce Muni ci pal Servi	193,598	71,169	264,767	73,885	4,850	78,735	186,032	264,767	19.9500
2372 Permi ssi ve Medi cal Mil	122,061	0	122,061	5,500	0	5,500	116,561	122,061	12.5000
Total s	315,659	71,169	386,828	79,385	4,850	84,235	302,593	386,828	32.4500

CITY OF POLSON
Non-Levied Funds - Summary Schedule
For the Year: 2017 - 2018

Fund	(1)	(2)	(3)	(4)	(5)	(6)
	Budget	Reserve	(1) + (2) Total Required	Cash Avai l ab l e	Non-Tax Revenues	(4) + (5) Total Resources
2001 Fire Impact Fees	20,500	99,199	119,699	84,699	35,000	119,699
2002 Parks Impact Fees	10,000	43,383	53,383	38,333	15,050	53,383
2170 Airport	0	5	5	5	0	5
2210 Parks/Salish Point	20,000	650	20,650	20,650	0	20,650
2211 Skate Park Fund	1,000	18,272	19,272	-728	20,000	19,272
2212 Cultural Trust Grant	0	104	104	104	0	104
2213 Dog Park/Travis Dolphin	386	0	386	386	0	386
2214 Rotary Donation	0	1	1	1	0	1
2215 Hanging Basket Maintenance	3,163	855	4,018	855	3,163	4,018
2216 Parkland Subdivision Fee (formerly 7060)	0	38,745	38,745	37,245	1,500	38,745
2218 Carol Sampson Sherick Trail Memorial Fund	831	1	832	832	0	832
2219 Parks Donations	1,000	136	1,136	1,136	0	1,136
2221 Eagle Scout Project Fund	0	12	12	12	0	12
2222 Park Donations - Restricted	3,550	2,266	5,816	2,511	3,305	5,816
2225 Employee Christmas Fund	2,500	3,421	5,921	2,371	3,550	5,921
2310 Tax Increment District	236,071	396,215	632,286	617,157	15,129	632,286
2350 Local Government Study Commission	7	0	7	7	0	7
2380 Stormwater System Fund	65,512	47,188	112,700	0	112,700	112,700
2386 Street Permits Revenue	16,000	3,231	19,231	16,731	2,500	19,231
2390 Drug Forfeiture Fund	15,470	36,074	51,544	33,529	18,015	51,544
2394 Building Code Enforcement	108,841	130,337	239,178	106,863	132,315	239,178
2395 Tree Fund	4,300	3,032	7,332	4,808	2,524	7,332
2398 Credit Card Fees	3,700	0	3,700	0	3,700	3,700
2401 Light Maintenance District #19	17,500	3,357	20,857	6,707	14,150	20,857
2402 Light Maintenance District #20	12,500	2,240	14,740	2,195	12,545	14,740

CITY OF POLSON
Non-Levied Funds - Summary Schedule
For the Year: 2017 - 2018

Fund	(1)	(2)	(3)	(4)	(5)	(6)
	Budget	Reserve	(1) + (2) Total Required	Cash Avai l abl e	Non-Tax Revenues	(4) + (5) Total Resources
2500 Weed Cleanup Maintenance Fund	0	21,904	21,904	21,904	0	21,904
2510 Sidewalk Loan Fund	0	62,293	62,293	62,293	0	62,293
2702 Fire Training Center Donations	19,670	1	19,671	19,571	100	19,671
2703 Fire Memb. Donation Fund	7,056	1	7,057	7,057	0	7,057
2705 Downtown Christmas Light Fund	0	881	881	881	0	881
2710 Kids Safety/POLICE/FIRE	300	0	300	300	0	300
2720 Police Donations	5,400	152	5,552	2,342	3,210	5,552
2730 K-9 Donation Fund	850	248	1,098	898	200	1,098
2810 Police Training Fund	26,000	7,511	33,511	12,976	20,535	33,511
2820 Gas Apportionment Tax Fund	101,085	35,579	136,664	36,700	99,964	136,664
2821 Gas Tax- Special Street Allocation Program	0	38,233	38,233	0	38,233	38,233
2875 Police Federal Grants	9,500	0	9,500	0	9,500	9,500
2932 Parks ARRA Recycle Grant	221	0	221	221	0	221
2943 RCDI /Growth Policy	0	197	197	197	0	197
2953 NW Drug Task Force	115,644	0	115,644	0	115,644	115,644
3500 SPECIAL ASSESSMENT DEBT-Revolving Fund	0	155,894	155,894	155,894	0	155,894
3542 SID #42 Streetscape Main St. Imp. Project	71,000	61,404	132,404	62,404	70,000	132,404
4520 Streetscape/Main St. Imp. Project	24	0	24	24	0	24
4530 TIFD City Dock & Walkpath project	48	-1	47	47	0	47
5010 Golf Fund	2,042,277	300,780	2,343,057	1,200,357	1,142,700	2,343,057
5201 Water Impact Fees	374,879	82,448	457,327	381,227	76,100	457,327
5210 Water Fund	1,398,780	1,754,227	3,153,007	2,097,707	1,055,300	3,153,007
5301 Sewer Impact Fees	75,000	153,505	228,505	193,505	35,000	228,505
5310 Sewer Fund	11,239,526	2,340,532	13,580,058	2,261,708	11,318,350	13,580,058
5390 Stormwater Project Fund	0	426,554	426,554	426,554	0	426,554
Totals	16,030,091	6,271,067	22,301,158	7,921,176	14,379,982	22,301,158

City of Polson
TAXABLE VALUATION SCHEDULE
Fiscal Year: 2017-2018

PROPERTY CLASSIFICATION	City-Wide Taxable Valuation	Road Taxable Valuation	General Fund	Police Municipal Levy	Permissive Levy	Taxable Valuation	Taxable Valuation	Taxable Valuation
			Taxable Valuation	Taxable Valuation	Taxable Valuation			
Real.....	N/A	N/A	9,324,895	9,324,895	9,324,895			
Personal.....								
Motor Vehicle Over One Ton.....								
Net Proceeds - Mines.....								
Gross Proceeds - Metal Mines.....								
TOTAL.....	0	0	9,324,895	9,324,895	9,324,895	0	0	0

-56-