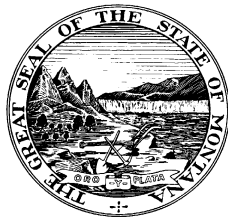


**MONTANA DEPARTMENT OF ADMINISTRATION
STATE ACCOUNTING BUREAU - LOCAL GOVERNMENT SERVICES SECTION**

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, 2019

City of Polson

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

**MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT
TABLE OF CONTENTS**


Budget Certification.....	1
Approved Budget Resolution	2-3
Department of Revenue Taxable Valuation Form.....	4
General Statistical Information.....	5
Elected Officials.....	6
Schedule of Personnel Levels:	
City/Town.....	7
Local Government Budget Calendar.....	8
Organizational Charts:	
City/Town.....	9
Taxable Valuation/Mill Levy History and Analysis.....	10
Determination of Mill Levy Determination Form for Current Fiscal Year.....	11
Budget Message.....	12-17
General Fund (1000).....	18
Summary of Revenues by Source	19-20
Summary of Expenditures by Function/Activity.....	21-23
Debt Obligations – Supplemental Schedule.....	24
Special Revenue Funds (2000).....	25
Summary of Appropriations by Fund and Object.....	26
Other Levied Funds – Revenues by Source/Expenditures by Function.....	27-29
Special Assessment Funds – Revenues by Source/Expenditures by Function.....	30-33
Non Levied Funds – Revenues by Source/Expenditures by Function.....	34-67
Debt Obligations Supplemental Schedule.....	68
Debt Service Funds (3000).....	69
Debt Service Budget Summary.....	70-71
Capital Projects Funds (4000).....	N/A
Capital Projects Budget Summary.....	N/A
Enterprise Funds (5000).....	72
Water Operating – Budget Summary.....	73-76
Sewer Operating – Budget Summary.....	77-80
Other Enterprise – Budget Summary.....	81-85
Capital Expenditures Supplement-Detail (Water and Sewer).....	86
Capital Expenditures Supplement-Detail (Other than Water and Sewer).....	87
Internal Service Funds (6000).....	N/A
Internal Service Fund Budget Summary.....	N/A
Private Purpose Trust Funds (7000).....	N/A
Private Purpose Trust Funds - Revenues by Source/Expenditures by Function	N/A
Permanent Funds (8000).....	N/A
Permanent Funds - Revenues by Source/Expenditures by Function.....	N/A

**MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT
TABLE OF CONTENTS - Cont.**

County/City/Town Tax Levy Requirements Schedule-Non Voted Levies.....	88
County/City/Town Tax Levy Requirements Schedule – Voted Levies.....	89
County/City/Town Non-Levied Funds-Summary Schedule.....	90

BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2019, was prepared according to law and adopted by the City Commission, on September 5, 2018; 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 10/11/18
Mayor

Signed  Date 10/11/18
City Manager

City of Polson

CITY OF POLSON
RESOLUTION NO. 2018-#012

A RESOLUTION TO ADOPT A BUDGET FOR THE CITY OF POLSON, MONTANA FOR THE FISCAL YEAR 2018-2019.

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 27, 2018 as required by law and was continued to Wednesday, August 29, 2018.

WHEREAS, pursuant to MCA section 7-6-4030 the City Commission of the City of Polson has finalized its fiscal year 2019 budget on Wednesday, September 5, 2018 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 2018-2019 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 2018 taxable value for district 23P and 23PT is \$9,482,406 less \$210,391 Incremental Taxable Value, which results in a 2018 Taxable Value of \$9,272,015. 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 145.37 mills, having a value of \$9,272.02 per mill, and

3) that the general fund mill levy for fiscal year 2018-2019 be fixed and adopted at 145.37 mills having a value of \$9,272.02 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 27, 2018 and continued it until August 29, 2018; and adopted this Resolution on September 5, 2018, allowing the City of Polson to impose 12.10 mills for permissive medical mills, with a value per mill of \$9,272.02 which will generate approximately \$112,191 for the purpose of offsetting increased health insurance premiums for fiscal year 2018-2019, and

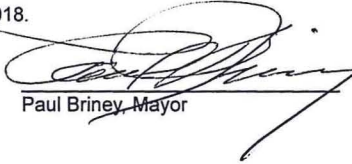
6) that pursuant to the primary election held on June 6, 2006, when a 19.95 municipal mill levy for public safety operations and the purchase of public safety equipment was approved by the voters; In fiscal year 2019 the municipal mill levy of 19.95 mills with a value per mill of \$9,272.02 will generate approximately \$184,977, and

7) that the total mill levies for the City of Polson for fiscal year 2018-2019 be set at 177.42 mills, and

8) that pursuant to Sections 7-6-4031 and 7-6-4012, the Polson City Manager and Finance Officer are hereby authorized 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, 2018.

Passed and approved on this 5th day of September 2018.


Paul Briney, Mayor

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

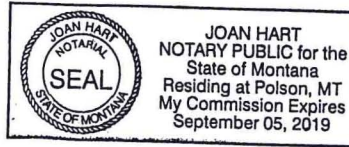
State of Montana)

County of Lake)

On this 11th day of September 2018, before me, the undersigned a Notary Public for the State of Montana, personally appeared Paul Briney 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.

Joan Hart
Notary Public for the State of Montana
Printed name: JOAN HART
Residing at Polson, Montana
My commission expires: 9/5/2019





2018 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. 2018 Total Market Value ¹	\$	637,739,822
2. 2018 Total Taxable Value ²	\$	9,482,406
3. 2018 Taxable Value of Newly Taxable Property.....	\$	139,549
4. 2018 Taxable Value less Incremental Taxable Value ³	\$	9,272,015
5. 2018 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	1,643,841	1,433,450	210,391

Total Incremental Value \$ 210,391

Preparer Dan Lapan

Date 8/3/2018

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

2018 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	\$	-

**GENERAL STATISTICAL INFORMATION
PLEASE COMPLETE APPLICABLE SECTION**

Counties

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

Cities/Towns

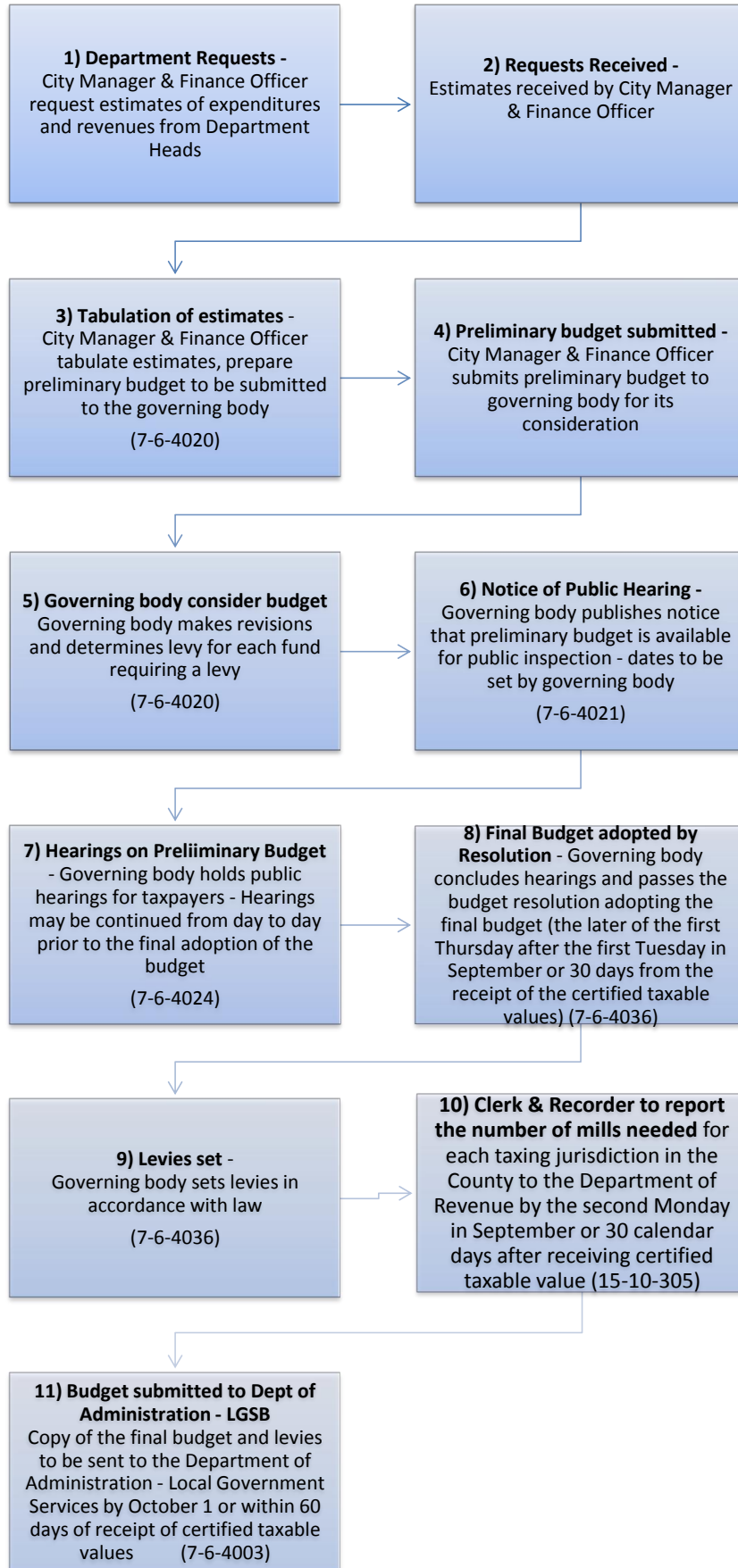
CLASS OF CITY/TOWN	3rd
COUNTY LOCATED IN	Lake
YEAR ORGANIZED	1910
REGISTERED VOTERS	3,087
AREA (SQ. MILES)	4.17
POPULATION OF CITY/TOWN	4,875 (2017 estimate)
FORM OF GOVERNMENT	Com-Mgr Charter
NUMBER OF EMPLOYEES (ELECTED)	7
NUMBER OF EMPLOYEES (NON-ELECTED)	43 F/T & ~35 Seasonal
MILES OF STREETS AND ALLEYS	51.002
MUNICIPAL WATER	
NUMBER OF CONSUMERS	2,359
WATER RATE PER 1,000 GALLONS	\$3.42
SEWER RATES	\$33.38 (base rate)

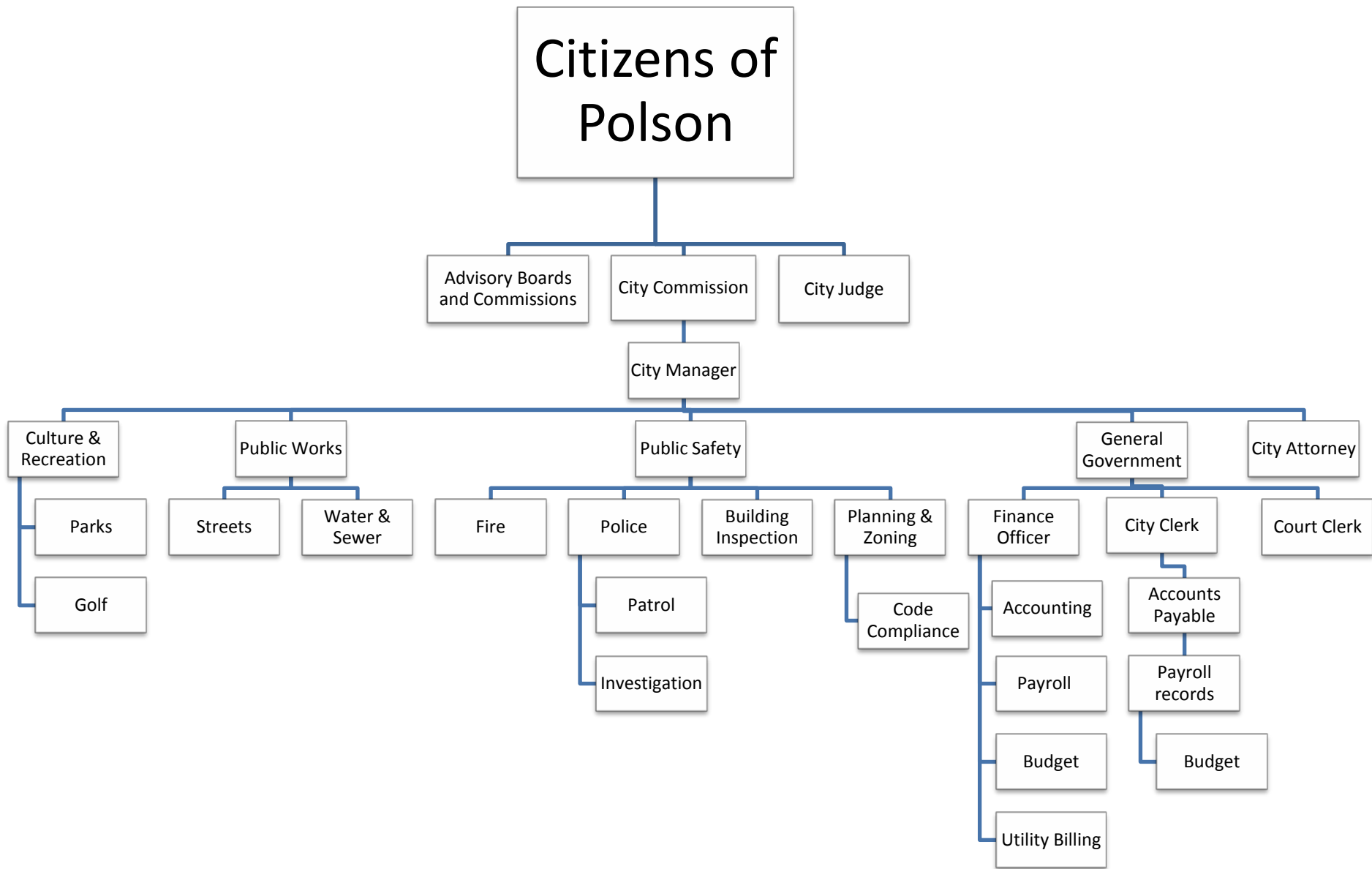
OFFICIALS SHEET

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Paul Briney	1/1/2022
Commissioner - Ward 1	Jan Howlett	1/1/2020
Commissioner - Ward 1	Louis Marchello	1/1/2022
Commissioner - Ward 2	Stephen Turner, Chairman	1/1/2020
Commissioner - Ward 2	Bob Martin	1/1/2022
Commissioner - Ward 3	Ian Donovan	1/1/2020
Commissioner - Ward 3	Graydon "Brodie" Moll	1/1/2022
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 Administrator	Clint Cottle	
Water/Sewer Superintendent	Ashley Walker	
Director of Parks and Recreation	Pat Nowlen	
Director of Golf	Links Management Inc. (Roger Wallace)	

Local Government Budget Calendar

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





City of Polson

Taxable Valuation/Mill Levy
Ten-Year History and Analysis

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

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

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

FISCAL YEAR	ENTITY-WIDE TAXABLE VAULTATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
			FY's 2009-2010 through 2016-2017 enter number of mills from prior year budget- page 9. FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form.	FY's 2009-2010 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 & forward enter number of mills from line (16) of the applicable Mill Levy Determination Form.	The Carry Forward in this column is not cumulative - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy.
2009-2010	8,484,195		121.06	121.06	
2010 - 2011	8,678,050	2.28%	126.95	126.95	
2011 - 2012	8,997,261	3.68%	124.88	124.88	
2012 - 2013	9,247,833	2.78%	124.97	124.97	
2013 - 2014	9,411,087	1.77%	124.74	124.74	
2014 - 2015	9,795,099	4.08%	123.85	123.85	
2015 - 2016	8,858,075	-9.57%	139.04	139.04	
2016 - 2017	9,004,456	1.65%	142.90	142.90	
2017 - 2018	9,324,895	3.56%	141.21	141.21	0.00
2018 - 2019	9,272,015	-0.57%	145.37	145.37	0.00

Funds with other taxable valuation

FISCAL YEAR	TAXABLE VAULTATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
2009-2010					
2010 - 2011		#DIV/0!			
2011 - 2012		#DIV/0!			
2012 - 2013		#DIV/0!			
2013 - 2014		#DIV/0!			
2014 - 2015		#DIV/0!			
2015 - 2016		#DIV/0!			
2016 - 2017		#DIV/0!			
2017 - 2018		#DIV/0!			0.00
2018 - 2019		#DIV/0!			0.00

Voted/Permissive mills levied in the current fiscal year:

Description	Number of Mills levied
Permissive Medical Levy	12.1
Police Municipal Services Levy	19.95

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

GENERAL FUND

FYE June 30, 2019

Entity Name: CITY OF POLSON

Reference Line	Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year (from Prior Year's form Line 17)	\$ 1,316,768
(2)	Add: Current year inflation adjustment @ 0.82%	\$ 10,797
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)	\$ -
(4)	Adjusted ad valorem tax revenue	\$ 1,327,565
= (1) + (2) + (3)		
<u>ENTERING TAXABLE VALUES</u>		
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 9,482,406
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)	\$ (210,391)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)	\$ 9,272.015
= (5) + (6)		
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (139,549)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)	\$ -
(10)	Adjusted Taxable value per mill	\$ 9,132.466
= (7) + (8) + (9)		
(11)	CURRENT YEAR calculated mill levy	145.37
= (4) / (10)		
(12)	CURRENT YEAR calculated ad valorem tax revenue	\$ 1,347,873
= (7) x (11)		
<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>		
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills	145.37
= (11) + (13)		
(15)	Total current year authorized ad valorem tax revenue assessment	\$ 1,347,873
= (7) x (14)		
<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>		
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	145.37
(17)	Total ad valorem tax revenue actually assessed in current year	\$ 1,347,873
= (7) x (16)		
<u>RECAPITULATION OF ACTUAL:</u>		
(18)	Ad valorem tax revenue actually assessed	\$ 1,327,587
= (10) x (16)		
(19)	Ad valorem tax revenue actually assessed for newly taxable property	\$ 20,286
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)	\$ -
(21)	Total ad valorem tax revenue actually assessed in current year	\$ 1,347,873
= (18) + (19) + (20)		
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)	0.00
= (14) - (16)		

Fiscal Year 2018 – 2019 Budget Message

To Polson City Commission and the Citizens of Polson:

The fiscal year 2018-2019 budget was passed at the regular City Commission meeting on September 5, 2018. The following is a summary of budgeted resources for the City and budget highlights for specific funds.

Budget Overview

The City budget is prepared on a cash basis looking at current resources and current expenditures. The Enterprise funds are also budgeted on a cash basis and then converted to full accrual for final financial statement presentation. The total estimated revenue budget stands at \$16,546,725 and the total budgeted expenditures (appropriations) stands at \$17,942,822. The following table shows a condensed summary of the working capital at the beginning of the fiscal year, the estimated resources, budgeted expenditures and ending working capital by fund category. Working capital is the amount of operating liquidity that the City has to meet its ongoing obligations. Budgeted expenditures exceed estimated revenues by \$1,396,097. The majority of this excess (\$1,117,842) is in the enterprise funds where prior year reserves will be used to finish projects in these funds.

Table updated with latest figures:

	Governmental Fund Types				Proprietary Fund Types	Total all Funds
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	
Beginning Working Capital	\$ 656,281	\$ 2,053,552	\$ 222,782	\$ 80	\$ 4,740,726	\$ 7,673,421
Total Estimated Revenues	3,132,860	1,070,067	68,600	-0-	12,275,198	16,546,725
Total Budgeted Expenditures	3,250,902	1,230,880	68,000	-0-	13,393,040	17,942,822
Projected Ending Working Capital	\$ 538,239	\$ 1,892,739	\$ 223,382	\$ 80	\$ 3,622,884	\$ 6,277,324

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

Fiscal Year 2018 – 2019 Budget Message

a minimum that can carry the City through the first 5 months, but it doesn't leave extra funds for capital outlay reserves.

We received our certified property values from the Department of Revenue (DOR) on August 6, 2018. The City has a current year drop in taxable value of \$52,880 (-.57%) from the previous year's value. The packet contains a mill levy history sheet showing the changes from year to year. The note that accompanied the value calculation from the DOR indicated that the drop in taxable value was due to centrally assessed property but there was no further explanation. We have since learned that this appears to be a state-wide issue concerning the centrally assessed property. The DOR recalculated the tax burden for railroads, pipeline companies, air carriers and the telecommunications industry which resulted in lower values for those entities. The certified value process continues to cause concern for us as well as other cities and counties. The lack of transparency in the State's calculations for figuring newly taxable value and changes in centrally assessed value have caused the City concern over the past four – five years. Also the fact that the certified values are a snapshot in time is also not helpful. We are budgeting based on those figures and if the DOR continues to change values before the billing goes out in late October, we could lose tax revenue or gain tax revenue that is not reflected in our budget. The City will levy 145.37 mills for the General Fund compared with 141.21 for FY18, 19.95 mills for the Police Municipal Services Levy Fund (same as prior year), and 12.1 mills for the Permissive Levy Fund (this fund provides revenue to help cover health insurance costs) compared with 12.5 mills for FY18. The permissive levy calculation in the agenda packet shows an allowed levy of 12.97 mills. However, we had earlier calculated a levy of 12.1 mills. A change in an employee's payroll allocation created this difference but we have decided to roll back to the original allocation after some discussion. This will be reflected in the final budget.

The Tax Increment Financing district (TIFD) incremental valuation has decreased \$60,475 from last year. As you may recall we have had major swings in tax revenue in the TIFD over the last several years as the DOR changes their valuation and their methods of calculating the tax dollars for the district. This year the estimated tax revenue for the TIFD is \$153,000 which is more in line with earlier years.

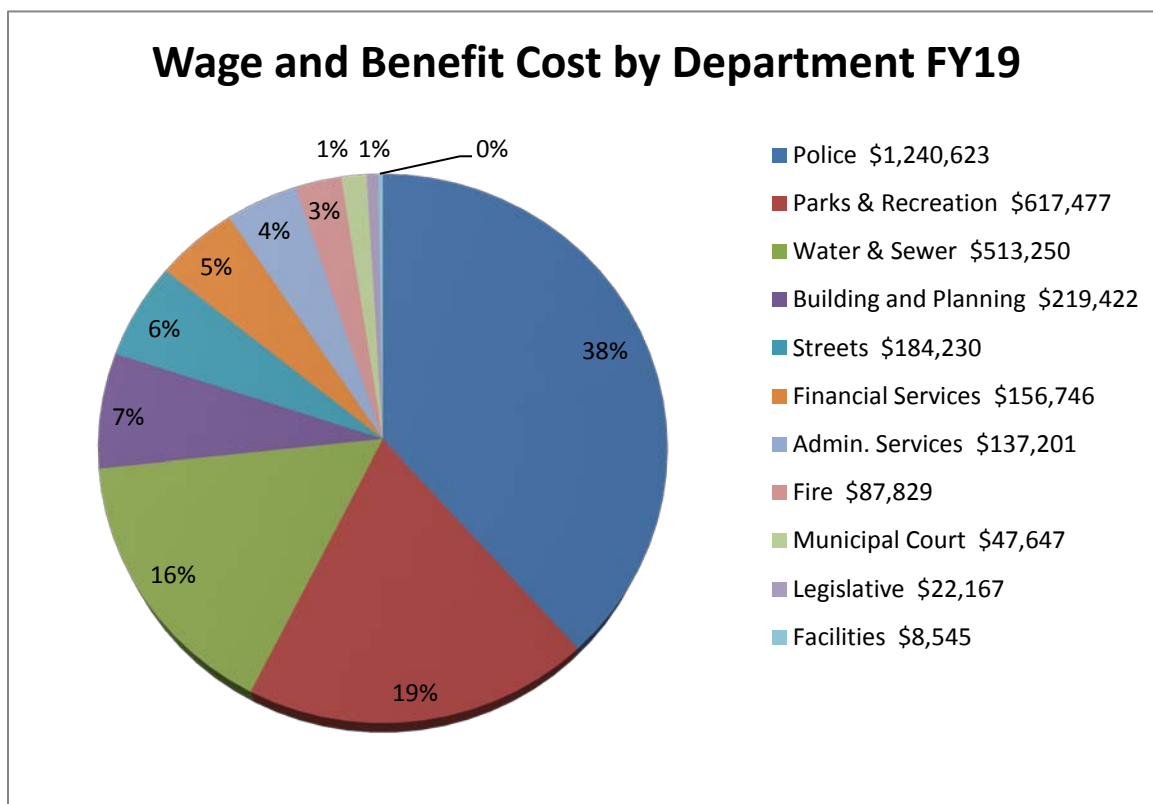
The City receives an annual payment-in-lieu-of-tax (PILT) from the Confederated Salish & Kootenai Tribes for the KwaTaqNuk Resort and for tribal housing complexes within the City. This PILT is approximately \$35,000 - \$40,000 for the resort based on General Fund expenditures each year. The tribal housing complex has been \$6,150 for the past several years based on the number of units. For the 2018 tax year the City will also start receiving a PILT from the affordable housing complex in Ridgewater owned by Polson Landing LLLP. Based on an assessed valuation of \$4,662,685 and a taxable value of \$62,947, the City will receive a General Fund PILT of \$9,151, a Police Municipal Services Levy Fund PILT of \$1,256 and a Permissive Levy Fund PILT of \$762 this year.

Two years ago we implemented a step system for the City employees that was modeled off the Police Step and Ladder matrix that we had implemented three years ago. This system provides a 1% longevity increase each year as employees step up the ladder. 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 (cost-of-living adjustment) increase is the West Urban, all urban consumers, not seasonally adjusted #CUUS0400SA0. This year's percentage increase from July 2017 to July 2018 is 3.64% for this CPI database. The CPI index used for social security gave a 2% COLA to those recipients.

Fiscal Year 2018 – 2019 Budget Message

Taking into consideration the 1% step increase and using the CPI, the City budgeted a 2% COLA (Cost of Living Adjustment) or a total increase of 3% 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 2% COLA plus a 1% discretionary increase for a total of 3%. Some department heads also received additional discretionary increases in order to keep salaries comparable to other cities. The budget also includes a 2% parity for police officers on the pay matrix in order to keep up with starting wages at Lake County. The parity is paid from the Municipal Services Levy. A complete list of full-time and permanent part-time wage information can be found in the budget packet.

The following is a break-down of total wage and benefit costs for each department for FY2019 (Chart has been updated):



Healthcare costs continue to be one of the City's largest budget items. The City offers two health insurance plans through Blue Cross/Blue Shield. There is a high deductible plan with a \$5,000/\$10,000 deductible for Individual/Family and a low deductible plan with a \$3,000/\$6000 deductible for Individual/Family. The City also offers dental, vision and basic life and AD&D insurance benefits. For FY19 the City received a "flat" premium from each of the insurance providers (no increase in premium costs). Employees are contributing a total of \$40 per month to the cost of insurance for employee coverage. 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 low deductible plan are paying \$100 per month for their plan. The City pays the rest of the premium cost on these plans. Spouse/Child/Family coverage is all at the employee's expense on the 80/20 plan.

Fiscal Year 2018 – 2019 Budget Message

These amounts are unchanged from the prior year. The City will levy 12.1 mills for the Permissive Levy Fund which helps cover insurance costs for the governmental funds.

Specific Fund Highlights that have been budgeted based on discussions with the Commission at the Strategic Planning sessions and Commission meetings:

Governmental Funds:

Administration:

- Special Event Barriers \$5,400
- Technology Infrastructure Analysis \$15,000
- Technology Infrastructure hardware/software \$15,000
- TV Monitors for Council Chambers for viewing presentations \$3,500
- TIF grants for façade and infrastructure improvements \$328,880

Police:

- Upgrade on ticketing software \$6,500
- Public Safety Building Planning to Continue
 - Public Education \$20,000
 - Mill Levy Assistance/Bond Counsel \$10,000

Fire:

- Turn-outs and pagers \$20,000
- Replacement of Expiring SCBA Equipment with loan funding \$111,550
- Share in cost of new Flush Truck with Streets Department \$65,864 thru MACI grant
- Sale of current Flush Truck estimated at \$25,000
- Possible resurfacing of Fire Hall parking area \$18,000

Parks and Recreation:

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.

- Fencing for Pickle Ball Court - \$10,000: General Fund will contribute \$2,500 and rest will be from grants and donated funds
- Movie projector, screen and sound system for Movie in the Park program \$8,000
- Full-time Custodian position that will benefit Parks, Facilities, Golf and Streets

Building:

- Permitting Software (cost may be shared with Planning Dept) - \$10,000

Fiscal Year 2018 – 2019 Budget Message

Planning:

- No major increases expected.
- Applying for grants for CIP (capital improvement plan) funding (requires \$16,500 match for maximum grant and for Carol Sherick trail multi-use path extension grant (no match required)

Streets:

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

- Budgeting for shop upgrades \$16,500
- Share of purchase of Flush Truck with MACI grant funds – shared with Fire department \$131,727
- Use of new gas tax money for project on 2nd Street East and Hwy 93
- Budget increase for snow removal \$10,000

Enterprise Funds:

Water:

- Hillside Reservoir Replacement Engineering, grant writing and excavation \$360,000 (needs to be added to final budget figures in Water Impact Fee fund
- Connect Well No. 8 to the system \$480,000
- Meter Technology upgrade and new meters

Sewer:

- Potential Lift Station at Ridgewater (from Impact Fee Fund) \$200,000
- Wastewater Treatment Plant completion and startup \$7,902,748 plus \$212,000 in additional operating costs
- Replacement of Lakeview Village Lift Station \$250,000
- Golf Course Lift Station generator (will be in final budget)

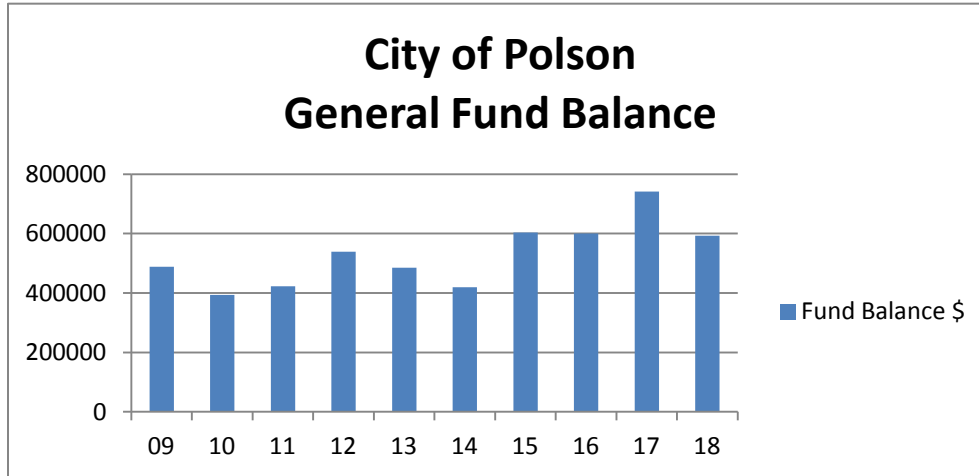
Golf:

- “Olde 9” Irrigation Project - completion
- Scheduled equipment purchases \$84,000
- Completion of Boettcher Park Concession and equipment purchases \$47,000

Fiscal Year 2018 – 2019 Budget Message

Summary

For FY18 residential construction was strong and we are seeing this going into FY19 also. We are hopeful that commercial construction will also pickup in FY19. We are experiencing a growing tourist economy that is partially reflected in the number of special events that the City is providing services for. 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. Since passage of ordinance 2015-003 which mandates a general fund reserve of at least 16.67% we

have been able to keep the fund balance at a higher level. A general fund balance of 20 – 25% is a target that when combined with the CIP reserves as they grow would provide healthy financial stability for the City.

This is the twelfth 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: 2018 - 2019
For Funds 1000 - 1000

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget

310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	3,857	4,000
314140 1/4% Lt Veh Local Options Tax	125,556	126,000
Group:	129,413	130,000
320000 Licenses and Permits		
321072 Admin/Impact Fee	5,337	7,000
321073 Admin Fee Engineer Svcs.	523	1,500
322010 Alcohol Beverage Licenses And Permits	4,839	5,000
322014 Parks Alcohol Special Permit	600	1,000
322020 General Business License		12,500
322035 Solicitors/Peddlers License	25	0
322500 Fireworks Permits	1,400	1,600
323013 Demolition Permits		300
323014 Zoning Conf/Spec Use Permit	9,030	10,500
323015 Tank Location Permit/Fire		300
323016 Sign Permit Fee	830	1,000
323017 Fence Permit	900	1,000
323019 Annexation Fee		1,500
323030 Dog License	1,060	1,200
323040 Law Enforcement Alcohol Catering Notice	140	150
Group:	24,684	44,550
330000 Intergovernmental Revenues		
331052 Highway Planning and Construction		171,073
335230 HB124 Entitlement Share Payments	660,459	672,153
336020 Non-cash pension revenue		177,100
337020 Northwest Farm Credit Services	1,000	0
339002 Payment in Lieu of Taxes	38,143	49,200
Group:	699,602	1,069,526
340000 Charges for Services		
341000 General Government	200	500
341010 Miscellaneous Collections	2,422	2,450
341030 Court Costs	166,383	166,873
341080 Subdivision Review Fee	3,154	5,000
341085 Variance/Zoning Fees		1,000
342020 S&KHA PAYMENT/LIEU TXS	6,150	6,750
344010 Dog Impoundment Fines		200
346040 Camping Facilities Fees	2,950	3,500
346050 City Dock Concession Fees	585	2,000
Group:	181,844	188,273

CITY OF POLSON
Fund Summary of Revenues by Source
For the Year: 2018 - 2019
For Funds 1000 - 1000

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
350000 Fines and Forfeitures		
351010 Surcharge Ord.#621	3,772	5,000
351030 City Courts	37,109	40,100
Group:	40,881	45,100
360000 Miscellaneous Revenues		
360000 Miscellaneous Revenues	59	0
362000 Easement on Kerr Dam Road-State of Montana	900	0
362030 Ambulance Insurance Premium	53,351	53,000
365000 Donations Operating	209	500
365010 Sidewalk Fund Donation PIL	14,341	8,000
365040 Donation - Fire Barnowsky Estate	5,000	0
Group:	73,860	61,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating		2,000
Group:		2,000
380000 Other Financing Sources		
381070 Notes/Loans/Intercap		100,000
382010 Sale of General Fixed Assets		25,000
383028 Transfer from #2350	7	13
383047 Transfer from #2372 Perm. Med. Levy	112,239	119,000
Group:	112,246	244,013
Fund:	1,262,530	1,784,962
Grand Total:	1,262,530	1,784,962

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2018 - 2019

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								
410100 Legislative Services								
410100 Legislative Services		29,314			22,167	5,930		28,097
			25,502		21,839	3,662		
Subtotal:		29,314			22,167	5,930		28,097
			25,502		21,839	3,662		
410200 Executive Services								
410200 Executive Services		0						0
Subtotal:		0						0
410300 Judicial Services								
410360 Municipal Court		77,363			47,647	33,500		81,147
			75,016		44,764	30,252		
410362 Jury Services		2,400				2,400		2,400
Subtotal:		79,763			47,647	35,900		83,547
			75,016		44,764	30,252		
410400 Administrative Services								
410400 Administrative Services		144,671			137,201	6,600		143,801
			125,560		122,944	2,616		
Subtotal:		144,671			137,201	6,600		143,801
			125,560		122,944	2,616		
410500 Financial Services								
410500 Financial Services		153,577			156,746	8,900		165,646
			140,805		137,823	2,981		
Subtotal:		153,577			156,746	8,900		165,646
			140,805		137,823	2,981		
411100 Legal Services								
411100 Legal Services		60,200				57,700		57,700
			61,167			61,167		
Subtotal:		60,200				57,700		57,700
			61,167			61,167		
411200 Facilities (Shared Costs)								
411200 Facilities (Shared Costs)		287,182			8,545	261,842	15,000	285,387
			284,529		4,719	229,004	50,805	
Subtotal:		287,182			8,545	261,842	15,000	285,387
			284,529		4,719	229,004	50,805	
Group:		754,707			372,306	376,872	15,000	764,178
			712,579		332,090	329,682	50,805	

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2018 - 2019

1000 General All-Purpose Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
420000 PUBLIC SAFETY								
420100 Law Enforcement Services								
420140 Crime Control and	Budget: _____	1,208,915		_____	1,141,144	123,450	5,000	1,269,594
	Actual: _____		1,131,115		981,288	145,298	4,528	
Subtotal:	Budget: _____	1,208,915		_____	1,141,144	123,450	5,000	1,269,594
	Actual: _____		1,131,115		981,288	145,298	4,528	
420200 Detention and Correction Services								
420230 Care and Custody of	Budget: _____	1,000		_____		1,000		1,000
	Actual: _____		66			66		
Subtotal:	Budget: _____	1,000		_____		1,000		1,000
	Actual: _____		66			66		
420400 Fire Protection and Control								
420400 Fire Protection and Control	Budget: _____	491,988		_____	87,829	104,040	183,864	375,733
	Actual: _____		201,307		83,971	85,635	31,700	
Subtotal:	Budget: _____	491,988		_____	87,829	104,040	183,864	375,733
	Actual: _____		201,307		83,971	85,635	31,700	
420500 Protective Inspections								
420500 Protective Inspections	Budget: _____	3,755		_____	4,153			4,153
	Actual: _____		3,842		3,841			
420520 Code Enforcement	Budget: _____	2,200		_____	42,627	7,250		49,877
	Actual: _____		2,090			2,090		
420540 Land Use Inspection/Zoning	Budget: _____	129,948		_____	90,792	12,575		103,367
	Actual: _____		112,552		102,246	10,306		
Subtotal:	Budget: _____	135,903		_____	137,572	19,825		157,397
	Actual: _____		118,484		106,087	12,396		
Group:	Budget: _____	1,837,806		_____	1,366,545	248,315	188,864	1,803,724
	Actual: _____		1,450,972		1,171,347	243,395	36,228	
430000 PUBLIC WORKS								
430200 Road And Street Services								
430240 Road and Street Maintenance	Budget: _____	399,034		_____	184,230	43,200	187,227	414,657
	Actual: _____		225,692		172,319	39,004	14,368	
430263 Street Lighting	Budget: _____	7,500		_____		7,500		7,500
	Actual: _____		7,150			7,150		
Subtotal:	Budget: _____	406,534		_____	184,230	50,700	187,227	422,157
	Actual: _____		232,842		172,319	46,154	14,368	
Group:	Budget: _____	406,534		_____	184,230	50,700	187,227	422,157
	Actual: _____		232,842		172,319	46,154	14,368	
460000 CULTURE AND RECREATION								
460400 Park and Recreation Services								
460430 Parks	Budget: _____	216,220		_____	152,918	63,925	4,000	220,843
	Actual: _____		195,430		136,400	50,867	8,162	
Subtotal:	Budget: _____	216,220		_____	152,918	63,925	4,000	220,843
	Actual: _____		195,430		136,400	50,867	8,162	
Group:	Budget: _____	216,220		_____	152,918	63,925	4,000	220,843
	Actual: _____		195,430		136,400	50,867	8,162	

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2018 - 2019

1000 General All-Purpose Fund

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100)	(200-800)	(900)	Final Budget
					Personal Services	Operati ng & Mai ntenance	Capi tal Outlay	
510000 MISCELLANEOUS								
510300 Other Unallocated Costs								
510320 Salary Reserve-Compensated			0		35,000			35,000
		Budget: _____						
		Actual: _____						
Subtotal:		Budget: _____	0		35,000			35,000
		Actual: _____						
Group:		Budget: _____	0		35,000			35,000
		Actual: _____						
520000 Other Financing Uses								
522000								
522010 Parks Interfund Transfers			2,500			5,000		5,000
		Budget: _____						
		Actual: _____		2,500		2,500		
Subtotal:		Budget: _____	2,500			5,000		5,000
		Actual: _____		2,500		2,500		
Group:		Budget: _____	2,500			5,000		5,000
		Actual: _____		2,500		2,500		
Fund:		Budget: _____	3,217,767		2,110,999	744,812	395,091	3,250,902
		Actual: _____		2,594,323	1,812,158	672,598	109,563	
Grand Total:		Budget: _____	3,217,767		2,110,999	744,812	395,091	3,250,902
		Actual: _____		2,594,323	1,812,158	672,598	109,563	

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: 2018 - 2019
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2001 Fire Impact Fees				11,550		11,550
2020 Police Municipal Services Levy		99,479	66,100	30,000		195,579
2211 Skate Park Fund			2,000			2,000
2215 Hanging Basket Maintenance		3,910				3,910
2218 Carol Sampson Sherick Trail Memorial Fund			836			836
2222 Park Donations - Restricted			2,000			2,000
2223 Parks - Pickle Ball Courts Donations				10,000		10,000
2225 Employee Christmas Fund			1,600			1,600
2310 Tax Increment District			16,252			424,871
2350 Local Government Study Commission					13	13
2372 Permissive Medical Mills					119,000	119,000
2380 Stormwater System Fund			25,512	30,000	7,500	63,012
2386 Street Permits Revenue			18,000			18,000
2390 Drug Forfeiture Fund			14,870	25,000		39,870
2391 DUI Court Fee Fund			550			550
2394 Building Code Enforcement		81,850	12,130	15,000		110,180
2395 Tree Fund			3,450	1,000		4,450
2398 Credit Card Fees			3,700			3,700
2401 Light Maintenance District #19			17,900			17,900
2402 Light Maintenance District #20			12,500			12,500
2500 Weed Cleanup Maintenance Fund			2,400			2,400
2703 Fire Memb. Donation Fund			7,200			7,200
2705 Downtown Christmas Light Fund			100			100
2720 Police Donations			4,500			6,700
2730 K-9 Donation Fund				4,400		4,400
2810 Police Training Fund			18,000			18,000
2820 Gas Apportionment Tax Fund			92,000			104,045
2821 Gas Tax- Special Street Allocation Program			4,641	40,000		44,641
2875 Police Federal Grants			1,800			1,800
2932 Parks ARRA Recycle Grant			73			73
Total:		185,239	328,114	166,950	126,513	1,230,880

2020 Police Municipal Services Levy

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	543	600
Group:	543	600
330000 Intergovernmental Revenues		
336020 Non-cash pension revenue		4,500
339000 Local Payments in Lieu of Taxes		1,256
Group:		5,756
370000 Investment and Royalty Earnings		
371010 Interest-Operating		400
Group:		400
Total Revenues	543	6,756

Expenditures

420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
100 Personal Services	40,079	38,974
110 Salary Parity	10,655	21,614
120 Overtime	5,133	3,501
125 Compensated Absences	2,701	3,000
140 Social Security/Medicare	844	979
141 Unemployment Insurance	384	517
142 Worker's Compensation	3,280	4,155
143 PERS/Retirement	179	99
145 Medical /Life Insurance	7,083	12,730
150 MPORS	6,772	9,410
195 Non-cash pension costs -		4,500
200 Supplies	514	8,000
261 Amunition - Range Supplies	2,490	3,100
262 Protective Gear	1,652	8,000
263 Investigative Supplies	44	2,000
299 Assets less than \$5000	4,374	4,000
300 Purchased Services	8,318	12,000
317 MDT Air Cards	5,886	6,000
324 Sexual Assault Investigation	3,250	2,000
332 K-9 Costs	3,967	4,000
360 Repair and Maintenance	13,227	12,000
375 Education, Travel, Dues	5,734	5,000
920 Land/Building		30,000
940 Machinery & Equipment	45,180	
Account:	171,746	195,579
Group:	171,746	195,579

2020 Police Municipal Services Levy

Account	Previous Year Actual	Final Budget
-----	-----	-----
Total Expenditures	171,746	195,579

2372 Permissive Medical Mills

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	323	350
Group:	323	350
330000 Intergovernmental Revenues		
339000 Local Payments in Lieu of Taxes		762
Group:		762
Total Revenues	323	1,112
Expenditures		
520000 Other Financing Uses		
521007 Transfer to General #1000 Perm. Med. Levy		
821 Transfer to General	112,239	119,000
Account:	112,239	119,000
Group:	112,239	119,000
Total Expenditures	112,239	119,000

2401 Light Maintenance District #19

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	14,595	15,300
363040 P & I Special Assessments	70	80
Group:	14,665	15,380
370000 Investment and Royalty Earnings		
371010 Interest-Operating		50
Group:		50
Total Revenues	14,665	15,430
Expenditures		
430000 PUBLIC WORKS		
430263 Street Lighting		
341 Electric	17,754	17,900
Account:	17,754	17,900
Group:	17,754	17,900
Total Expenditures	17,754	17,900

2402 Light Maintenance District #20

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	11,990	12,500
363040 P & I Special Assessments	14	25
Group:	12,004	12,525
370000 Investment and Royalty Earnings		
371010 Interest-Operating		20
Group:		20
Total Revenues	12,004	12,545
Expenditures		
430000 PUBLIC WORKS		
430263 Street Lighting		
341 Electric	11,916	12,500
Account:	11,916	12,500
Group:	11,916	12,500
Total Expenditures	11,916	12,500

2500 Weed Cleanup Maintenance Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating		100
	Group:	100
Total Revenues		100
Expenditures		
430000 PUBLIC WORKS		
431100 Weed Control		
300 Purchased Services		1,400
375 Education, Travel, Dues		1,000
	Account:	2,400
	Group:	2,400
Total Expenditures		2,400

2510 Sidewalk Loan Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating		300
	Group:	300
Total Revenues		300

2001 Fire Impact Fees

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341070 Planning Enterprise Funds	20,322	30,000
	Group:	30,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		350
	Group:	350
Total Revenues	20,322	30,350
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
940 Machinery & Equipment		11,550
	Account:	11,550
	Group:	11,550
Total Expenditures		11,550

2002 Parks Impact Fees

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341070 Planning Enterprise Funds	10,026	20,000
	Group:	20,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		100
	Group:	100
Total Revenues	10,026	20,100

2210 Parks/Salish Point

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating		70
	Group:	70
Total Revenues		70

2211 Skate Park Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365000 Donations Operating	20,271	20,000
365020 State Reimb Kerr Dam Rd	20,000	40,000
Group:	40,271	60,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		75
Group:		75
Total Revenues	40,271	60,075
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
300 Purchased Services	490	1,500
315 Grant Writer P/T Contracted	350	500
Account:	840	2,000
Group:	840	2,000
Total Expenditures	840	2,000

2213 Dog Park/Travis Dolphin

Account	Previous Year Actual	Final Budget

Expenditures		
460000 CULTURE AND RECREATION		
200 Supplies	386	
Account:	386	0
Group:	386	0
Total Expenditures	386	0

2215 Hanging Basket Maintenance

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365010 Sidewalk Fund Donation P/L	3,902	3,900
Group:	3,902	3,900
370000 Investment and Royalty Earnings		
371010 Interest-Operating		10
Group:		10
Total Revenues	3,902	3,910
Expenditures		
460000 CULTURE AND RECREATION		
460434 Hanging Basket Maintenance		
100 Personal Services	2,143	3,910
140 Social Security/Medicare	164	
141 Unemployment Insurance	14	
142 Worker's Compensation	158	
Account:	2,479	3,910
Group:	2,479	3,910
Total Expenditures	2,479	3,910

2216 Parkland Subdivision Fee (formerly 7060)

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
346080 Park Subdivision Charges	1,032	1,500
	Group:	1,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating		300
	Group:	300
Total Revenues	1,032	1,800

2218 Carol Sampson Sherick Trail Memorial Fund

Account	Previous Year Actual	Final Budget

Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		836
	Account:	836
	Group:	836
Total Expenditures		836

2219 Parks Donations

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate	2	0
365060 Sale of Donated Land	265	250
Group:	267	250
370000 Investment and Royalty Earnings		
371010 Interest-Operating		10
Group:		10
Total Revenues	267	260
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
299 Assets less than \$5000	1,000	
Account:	1,000	0
Group:	1,000	0
Total Expenditures	1,000	0

2222 Park Donations - Restricted

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating		10
	Group:	10
Total Revenues		10
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
299 Assets less than \$5000		2,000
	Account:	2,000
	Group:	2,000
Total Expenditures		2,000

2223 Parks - Pickle Ball Courts Donations

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365030 Donation Parkland Subd. Operating	4,350	6,000
	Group:	6,000
380000 Other Financing Sources		
383010 Transfer from Other Fund		2,500
	Group:	2,500
Total Revenues	4,350	8,500
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
299 Assets less than \$5000	2,906	
920 Land/Building		10,000
	Account:	10,000
	Group:	10,000
Total Expenditures	2,906	10,000

2225 Employee Christmas Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341010 Miscellaneous Collections	188	250
	Group:	250
360000 Miscellaneous Revenues		
365070 Contributions from TIF District #1		1,000
	Group:	1,000
Total Revenues	188	1,250
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
200 Supplies	49	100
300 Purchased Services		1,500
	Account:	1,600
	Group:	1,600
Total Expenditures	49	1,600

2310 Tax Increment District

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	739	1,000
Group:	739	1,000
330000 Intergovernmental Revenues		
335230 HB124 Entitlement Share Payments	13,081	13,081
Group:	13,081	13,081
370000 Investment and Royalty Earnings		
371010 Interest-Operating		1,500
Group:		1,500
Total Revenues	13,820	15,581
Expenditures		
470000 Housing and Community Development		
470110 Administration		
300 Purchased Services	1,439	11,500
358 Payment to General	3,752	3,752
375 Education, Travel, Dues	512	1,000
736 TIFD Grants		328,800
Account:	5,703	345,052
470210 Administration		
610 Principal	62,501	64,382
620 Interest	17,318	15,437
Account:	79,819	79,819
Group:	85,522	424,871
Total Expenditures	85,522	424,871

2350 Local Government Study Commission

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes		25
Group:		25
Total Revenues		25
Expenditures		
410000 GENERAL GOVERNMENT		
411870 Local Government Review		
821 Transfer to General	7	13
Account:	7	13
Group:	7	13
Total Expenditures	7	13

2380 Stormwater System Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
343020 Water Revenues	1	0
343030 Sewer Revenues	112,137	112,500
Group:	112,138	112,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating		1,000
Group:		1,000
Total Revenues	112,138	113,500
Expenditures		
430000 PUBLIC WORKS		
430235 Storm Drainage		
200 Supplies	3,358	5,000
300 Purchased Services	11,187	15,000
354 Engineer Services	2,224	5,000
358 Payment to General	512	512
900 Capital Outlay \$5,000+		30,000
Account:	17,281	55,512
Group:	17,281	55,512
520000 Other Financing Uses		
521019 Transfer to Special Gas Tax Fund		
822 Transfer to Other Funds		7,500
Account:		7,500
Group:		7,500
Total Expenditures	17,281	63,012

2386 Street Permits Revenue

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
320000 Licenses and Permits		
323020 Street Cut Permits	4,246	3,000
	Group:	3,000
370000 Investment and Royal ty Earnings		
371010 Interest-Operating		100
	Group:	100
Total Revenues	4,246	3,100
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
300 Purchased Services	1,950	18,000
	Account:	18,000
	Group:	18,000
Total Expenditures	1,950	18,000

2390 Drug Forfeiture Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
350000 Fines and Forfeitures		
351010 Surcharge Ord. #621	16,275	18,000
	Group:	18,000
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd	9,000	1,000
	Group:	1,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		100
	Group:	100
Total Revenues	25,275	19,100
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	270	1,000
229 Miscellaneous	300	
294 DTF Operations		1,000
299 Assets less than \$5000		5,000
300 Purchased Services	2,352	7,000
345 Telephone & Data Svcs	868	870
375 Education, Travel, Dues	236	
940 Machinery & Equipment	5,573	25,000
	Account:	39,870
	Group:	39,870
Total Expenditures	9,599	39,870

2391 DUI Court Fee Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
350000 Fines and Forfeitures		
351000 Court Fines and Forfeitures	800	1,000
Group:	800	1,000
Total Revenues	800	1,000
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies		550
299 Assets less than \$5000	205	
Account:	205	550
Group:	205	550
Total Expenditures	205	550

2394 Building Code Enforcement

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
320000 Licenses and Permits		
323010 Building Permits	60,916	85,000
323011 Plan Review Fees	18,313	24,000
323012 Mechanical Permit Comm & Res	9,775	8,000
323021 Plumbing Permit Comm & Res	10,965	8,500
323022 Electrical Permit Res. Only	13,145	11,000
323025 Fire Sprinkler Permit - Comm.		1,500
Group:	113,114	138,000
330000 Intergovernmental Revenues		
336020 Non-cash pension revenue		1,500
Group:		1,500
340000 Charges for Services		
341010 Miscellaneous Collections	30	300
Group:	30	300
370000 Investment and Royalty Earnings		
371010 Interest-Operating		200
Group:		200
Total Revenues	113,144	140,000

Expenditures

420000 PUBLIC SAFETY		
420500 Protective Inspections		
100 Personal Services	50,714	53,192
120 Overtime	53	
125 Compensated Absences	8,576	6,500
140 Social Security/Medicare	4,376	4,427
141 Unemployment Insurance	386	448
142 Worker's Compensation	358	356
143 PERS/Retirement	5,026	5,116
145 Medical/Life Insurance	11,811	10,311
196 Non-cash pension costs -		1,500
200 Supplies	173	600
231 Gas, Oil, Diesel Fuel,	438	600
300 Purchased Services	480	2,000
345 Telephone & Data Svcs	737	800
348 Wireless services	511	630
354 Engineer Services		500
355 GIS Services		500
358 Payment to General	3,000	3,000
375 Education, Travel, Dues	978	3,500
501 DOC Bldg Ed Asmt	396	1,200

2394 Building Code Enforcement

Account		Previous Year	Final
-----		Actual	Budget
-----		-----	-----
900	Capital Outlay \$5,000+		10,000
949	Capital Outlay Reserve		5,000
	Account:	88,013	110,180
	Group:	88,013	110,180
	Total Expenditures	88,013	110,180

2395 Tree Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating		25
	Group:	25
380000 Other Financing Sources		
383010 Transfer from Other Fund	2,500	2,500
	Group:	2,500
Total Revenues	2,500	2,525
Expenditures		
480000 Conservation of Natural Resources		
480150 Tree Conservation		
299 Assets less than \$5000	578	
300 Purchased Services	176	3,200
341 Electric	217	250
935 Tree Restoration	928	1,000
	Account:	4,450
	Group:	4,450
Total Expenditures	1,899	4,450

2398 Credit Card Fees

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341090 Credit Card Convenience Fees	3,643	3,700
	Group:	3,700
Total Revenues	3,643	3,700
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
313 Visa/Mastercharge Service	3,700	3,700
	Account:	3,700
	Group:	3,700
Total Expenditures	3,700	3,700

2702 Fire Training Center Donations

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate	100	0
Group:	100	0
Total Revenues	100	0
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
920 Land/Building	19,670	
Account:	19,670	0
Group:	19,670	0
Total Expenditures	19,670	0

2703 Fire Memb. Donation Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
330000 Intergovernmental Revenues		
337030 Montana Community Foundation	9,000	0
	Group:	0
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate	2	0
	Group:	0
Total Revenues	9,002	0
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
200 Supplies	775	200
299 Assets less than \$5000	8,295	7,000
	Account:	7,200
	Group:	7,200
Total Expenditures	9,070	7,200

2710 Kids Safety/POLICE/FIRE

Account	Previous Year Actual	Final Budget
-----	-----	-----
Expenditures		
420000 PUBLIC SAFETY		
420144 Juvenile Programs		
200 Supplies	300	
Account:	300	0
Group:	300	0
Total Expenditures	300	0

2720 Police Donations

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd	7,651	0
367010 Police Bike Auction	241	250
Group:	7,892	250
370000 Investment and Royalty Earnings		
371010 Interest-Operating		30
Group:		30
Total Revenues	7,892	280
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	1,700	1,000
299 Assets less than \$5000	85	3,000
300 Purchased Services	165	500
375 Education, Travel, Dues	368	
730 Grants and Donations to	255	2,200
Account:	2,573	6,700
Group:	2,573	6,700
Total Expenditures	2,573	6,700

2730 K-9 Donati on Fund

Account -----	Previ ous Year Actual -----	Fi nal Budget -----
Revenues		
360000 Mi scell aneous Revenues		
365000 Donati ons Operati ng	10,772	0
	Group:	0
Total Revenues	10,772	0
Expendi tures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigati on		
299 Assets less than \$5000	36	
375 Educati on, Travel , Dues	463	
900 Capital Outlay \$5,000+	7,000	4,400
	Account:	4,400
	Group:	4,400
Total Expendi tures	7,499	4,400

2810 Police Training Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
335050 Insurance Premium Apportionment	14,394	14,500
Group:	14,394	14,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating		100
Group:		100
Total Revenues	14,394	14,600
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	160	
375 Education, Travel, Dues	20,167	18,000
Account:	20,327	18,000
Group:	20,327	18,000
Total Expenditures	20,327	18,000

2820 Gas Apportionment Tax Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
335040 Gasoline Tax Apportionment	99,814	100,302
Group:	99,814	100,302
370000 Investment and Royal ty Earnings		
371010 Interest-Operating		150
Group:		150
Total Revenues	99,814	100,452
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
200 Supplies	25,114	26,000
231 Gas, Oil, Diesel Fuel,	11,690	12,000
280 Paving Materials	13,127	15,000
281 Street Maint Chemicals	26,749	27,000
300 Purchased Services	16,668	12,000
Account:	93,348	92,000
Group:	93,348	92,000
490000 DEBT SERVICE		
490500 Other Debt Service Payments		
610 Principal	10,939	11,076
620 Interest	1,146	969
Account:	12,085	12,045
Group:	12,085	12,045
Total Expenditures	105,433	104,045

2821 Gas Tax- Special Street Allocation Program

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
335040 Gasoline Tax Apportionment		37,141
	Group:	37,141
380000 Other Financing Sources		
383010 Transfer from Other Fund		7,500
	Group:	7,500
Total Revenues		44,641
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
200 Supplies		4,641
900 Capital Outlay \$5,000+		40,000
	Account:	44,641
	Group:	44,641
Total Expenditures		44,641

2875 Police Federal Grants

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331020 Community Oriented Policing Services COPS	6,918	1
334010 Crime Control		1,800
Group:	6,918	1,801
Total Revenues	6,918	1,801
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
262 Protective Gear		1,800
299 Assets less than \$5000	6,918	
Account:	6,918	1,800
Group:	6,918	1,800
Total Expenditures	6,918	1,800

2932 Parks ARRA Recycle Grant

Account	Previous Year Actual	Final Budget
-----	-----	-----
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies	150	73
Account:	150	73
Group:	150	73
Total Expenditures	150	73

2953 NW Drug Task Force

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
338020 NW Drug Task Force Local Match	543	0
	Group:	0
	543	0
Total Revenues	543	0

C. Debt Service Funds

3000

3500 SPECIAL ASSESSMENT DEBT-Revolving Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating		1,000
	Group:	1,000
Total Revenues		1,000
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 Principal & Interest Assessments	76,712	67,000
363040 P & I Special Assessments	233	300
Group:	76,945	67,300
370000 Investment and Royalty Earnings		
371010 Interest-Operating		300
Group:		300
Total Revenues	76,945	67,600
Expenditures		
490000 DEBT SERVICE		
490300 Special Improvement Bonds		
610 Principal	54,916	52,000
620 Interest	18,538	16,000
Account:	73,454	68,000
Group:	73,454	68,000
Total Expenditures	73,454	68,000
131000 Due From (Previous Year)	_____	
211000 Due To (Previous Year)	_____	
131000 Due From (Current Year)	_____	
211000 Due To (Current Year)	_____	

E. Enterprise Funds

5000

5210 Water Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
334120 Treasure State Endowment Program	5,400	
336020 Non-cash pension revenue		44,000
Group:	5,400	44,000
340000 Charges for Services		
343020 Water Revenues	1,134,566	1,135,000
343022 Unmetered/Co-in-op Water Sales	2,325	2,500
343024 Sale Materials/Supplies	10,056	13,500
343025 Water Permits	4,500	5,000
343026 Water Installation Charges	450	500
343027 Miscellaneous Revenue	115	200
343037 GIS Services		300
343375 GIS Mapping & other services	97	300
Group:	1,152,109	1,157,300
360000 Miscellaneous Revenues		
360004 Prior Year Overpayments	20	
362031 Insurance Reimbursements	1,697	
365051 Water - scrap metal		600
Group:	1,717	600
370000 Investment and Royalty Earnings		
371010 Interest-Operating		6,000
Group:		6,000
 Total Revenues	 1,159,226	 1,207,900

Expenses

430500 Water Utilities		
200 Supplies	694	1,000
260 Clothing Allowance	504	2,250
295 Misc Income purchase offset	356	400
297 Home and Security		25,000
299 Assets less than \$5000	565	5,000
300 Purchased Services	1,000	2,000
345 Telephone & Data Svcs	1,253	1,350
348 Wireless services	2,415	2,600
354 Engineer Services	427	3,000
375 Education, Travel, Dues	2,705	4,200
540 Irrigation Assessments	213	250

CITY OF POLSON
Fund Budget Summary
For the Year: 2018 - 2019

5210 Water Fund

Account	Previous Year Actual	Final Budget
546 Water Quality Tap Fee	4,718	5,000
901 Replacement and Depreciation	1,639	25,000
Account:	16,489	77,050
430510 Administration		
358 Payment to General	69,525	69,525
Account:	69,525	69,525
430530 Source of Supply and Pumping		
100 Personal Services	45,394	42,254
120 Overtime	2,571	2,000
125 Compensated Absences	4,681	5,000
140 Social Security/Medicare	3,966	3,559
141 Unemployment Insurance	342	355
142 Worker's Compensation	3,525	3,536
143 PERS/Retirement	4,459	4,050
145 Medical/Life Insurance	7,715	6,561
196 Non-cash pension costs -		11,000
200 Supplies	80	2,500
299 Assets less than \$5000		5,000
300 Purchased Services	7,782	10,000
341 Electric	49,154	55,000
354 Engineer Services	6,406	15,000
541 Clearview Heights RID	700	
900 Capital Outlay \$5,000+	1,979	480,000
Account:	138,754	645,815
430540 Purification and Treatment		
100 Personal Services	42,546	42,255
120 Overtime	2,571	2,000
125 Compensated Absences	4,681	5,000
140 Social Security/Medicare	3,752	3,557
141 Unemployment Insurance	324	354
142 Worker's Compensation	3,331	3,535
143 PERS/Retirement	4,218	4,050
145 Medical/Life Insurance	7,262	6,562
196 Non-cash pension costs -		11,000
200 Supplies	11,519	13,000
300 Purchased Services	2,626	5,000
354 Engineer Services		10,000
Account:	82,830	106,313
430550 Transmission and Distribution		
100 Personal Services	38,066	52,020
120 Overtime	1,361	1,500
125 Compensated Absences	3,562	4,000
140 Social Security/Medicare	3,225	4,185
141 Unemployment Insurance	280	420
142 Worker's Compensation	2,903	4,164
143 PERS/Retirement	3,641	4,800
145 Medical/Life Insurance	6,205	8,492
196 Non-cash pension costs -		16,000
200 Supplies	19,667	50,000
231 Gas, Oil, Diesel Fuel,	7,851	8,000

5210 Water Fund

Account	Previous Year Actual	Final Budget
299 Assets less than \$5000		5,000
300 Purchased Services	23,102	25,000
345 Telephone & Data Svcs	2,645	2,800
354 Engineer Services	1,216	20,000
900 Capital Outlay \$5,000+		100,000
901 Replacement and Depreciation	547	100,000
919 Utility System Upgrades	5,458	150,000
940 Machinery & Equipment		10,000
Account:	119,729	566,381
430560 Geographical Information Systems (GIS)		
100 Personal Services	6,188	2,376
125 Compensated Absences	808	1,000
140 Social Security/Medicare	527	315
141 Unemployment Insurance	45	30
142 Worker's Compensation	462	275
143 PERS/Retirement	593	350
145 Medical /Life Insurance	1,275	
200 Supplies	448	500
300 Purchased Services	29	1,200
345 Telephone & Data Svcs	186	200
348 Wireless services	315	350
354 Engineer Services	33	
375 Education, Travel, Dues	15	
Account:	10,924	6,596
430570 Customer Accounting and Collection		
100 Personal Services	24,681	15,543
120 Overtime	449	600
125 Compensated Absences	3,125	3,500
140 Social Security/Medicare	2,093	1,358
141 Unemployment Insurance	184	143
142 Worker's Compensation	1,160	707
143 PERS/Retirement	2,393	1,632
145 Medical /Life Insurance	6,711	5,522
196 Non-cash pension costs -		6,000
200 Supplies	242	2,000
300 Purchased Services	8,625	10,000
808 Cash Short (Long)	3	
900 Capital Outlay \$5,000+	28,932	70,000
Account:	78,598	117,005
430670 Customer Accounting and Collection		
300 Purchased Services	750	
Account:	750	
Group:	517,599	1,588,685

5210 Water Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
490200 Revenue Bonds		
610 Principal	26,000	26,000
620 Interest	6,720	6,350
Account:	32,720	32,350
Group:	32,720	32,350
Total Expenses	550,319	1,621,035
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		9,000
334120 Treasure State Endowment Program	5,400	15,000
336020 Non-cash pension revenue		31,200
Group:	5,400	55,200
340000 Charges for Services		
343024 Sale Materials/Supplies	486	1,000
343027 Miscellaneous Revenue	6,996	250
343031 Sewer Service Charges	1,575,040	1,800,000
343033 Sewer Permits Repl/Depr	5,688	7,500
343034 Treatment Facilities Fees/Lift Station Fee		1,250
343037 GIS Services		300
Group:	1,588,210	1,810,300
360000 Miscellaneous Revenues		
360004 Prior Year Overpayments	20	
361100 Sewer Dept. Land Rental	18,150	18,150
362031 Insurance Reimbursements	1,697	
Group:	19,867	18,150
370000 Investment and Royalty Earnings		
371010 Interest-Operating		15,000
Group:		15,000
380000 Other Financing Sources		
381020 Revenue Bond Proceeds	6,858,252	7,878,748
Group:	6,858,252	7,878,748
Total Revenues	8,471,729	9,777,398

Expenses

430600 Sewer Utilities		
200 Supplies	648	700
260 Clothing Allowance	504	2,250
295 Misc Income purchase offset	356	500
297 Homeland Security		20,000
299 Assets less than \$5000	505	5,000
300 Purchased Services	953	3,000
308 TSEP Grant PER	6,119	1,000
345 Telephone & Data Svcs	4,873	5,500

CITY OF POLSON
Fund Budget Summary
For the Year: 2018 - 2019

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
348 Wireless services	2,415	2,500
354 Engineer Services	586	1,500
375 Education, Travel, Dues	1,367	2,000
540 Irrigation Assessments	118	150
901 Replacement and Depreciation	2,186	5,000
Account:	20,630	49,100
430610 Administration		
358 Payment to General	59,584	59,584
Account:	59,584	59,584
430630 Collection and Transmission		
100 Personal Services	23,922	16,179
120 Overtime	880	1,000
125 Compensated Absences	1,909	2,000
140 Social Security/Medicare	2,001	1,373
141 Unemployment Insurance	174	136
142 Worker's Compensation	1,836	1,447
143 PERS/Retirement	2,263	1,558
145 Medical/Life Insurance	4,091	2,358
196 Non-cash pension costs -		2,200
200 Supplies	9,743	20,000
231 Gas, Oil, Diesel Fuel,	11,286	13,000
299 Assets less than \$5000		5,000
300 Purchased Services	35,817	40,000
341 Electric	49,465	55,000
354 Engineer Services	1,993	20,000
900 Capital Outlay \$5,000+	8,625	250,000
940 Machinery & Equipment	19,802	25,000
950 Construction	530	100,000
Account:	174,337	556,251
430640 Treatment and Disposal		
100 Personal Services	42,478	43,943
120 Overtime	962	1,500
125 Compensated Absences	3,395	4,000
140 Social Security/Medicare	3,498	3,579
141 Unemployment Insurance	304	359
142 Worker's Compensation	3,168	3,584
143 PERS/Retirement	3,967	4,109
145 Medical/Life Insurance	7,279	7,325
196 Non-cash pension costs -		14,000
200 Supplies	6,246	15,000
299 Assets less than \$5000		5,000
300 Purchased Services	4,621	15,000
334 WRRF Operating Costs		212,000
354 Engineer Services	3,112	20,000
922 Mechanical Treatment Plant	8,990,667	7,902,748
940 Machinery & Equipment		100,000
Account:	9,069,697	8,352,147
430660 Geographical Information Systems (GIS)		
100 Personal Services	6,187	2,376
125 Compensated Absences	808	1,000

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
140 Social Security/Medicare	520	315
141 Unemployment Insurance	46	30
142 Worker's Compensation	463	275
143 PERS/Retirement	592	350
145 Medical/Life Insurance	2,033	
200 Supplies	1,714	2,000
299 Assets less than \$5000		500
300 Purchased Services	29	150
345 Telephone & Data Svcs	225	250
348 Wireless services	315	350
354 Engineer Services	33	
375 Education, Travel, Dues	15	100
Account:	12,980	7,696
430670 Customer Accounting and Collection		
100 Personal Services	53,340	51,669
120 Overtime	2,383	2,400
125 Compensated Absences	10,393	8,500
140 Social Security/Medicare	4,816	4,103
141 Unemployment Insurance	430	425
142 Worker's Compensation	3,634	3,408
143 PERS/Retirement	5,600	4,857
145 Medical/Life Insurance	12,372	16,332
196 Non-cash pension costs -		15,000
200 Supplies	242	2,500
299 Assets less than \$5000		5,000
300 Purchased Services	7,673	10,000
375 Education, Travel, Dues	1,225	1,300
395 Damage Payout	930	2,000
900 Capital Outlay \$5,000+	28,932	70,000
Account:	131,970	197,494
Group:	9,469,198	9,222,272
490200 Revenue Bonds		
610 Principal	87,000	337,000
620 Interest	18,370	315,552
Account:	105,370	652,552
Group:	105,370	652,552
Total Expenses	9,574,568	9,874,824

5310 Sewer 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	 _____	 _____

CITY OF POLSON
Fund Budget Summary
For the Year: 2018 - 2019

5010 Golf Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
336020 Non-cash pension revenue		16,500
	Group:	16,500
340000 Charges for Services		
346002 Golf Food Soda	8,700	9,000
346003 Golf Food Snacks	1,275	1,300
346004 Golf Cart Food	2,703	3,000
346006 Golf Cart Beer	18,567	20,000
346007 Golf Cart Soda	4,147	4,600
346010 Golf Restaurant Food Service	58,420	63,000
346011 Golf Beer Revenue	43,268	46,000
346012 Golf Wine Revenue	6,284	7,000
346014 Boettcher Park Concession		12,000
346015 Green Fee Punch Card	48,085	55,000
346016 Golf Cart Annual Pass	15,175	16,000
346017 Golf Bag Storage Fees	248	
346020 Green Fees	330,053	340,000
346021 Golf Season Pass Fees	274,632	305,000
346022 Storage Fees	29,333	30,000
346023 Golf Cart Rental Fees	129,895	135,000
346024 Golf Trail Use Fees	28,931	29,000
346025 Flathead Golf Association Punch Card Revenues		2,300
346026 Cart Punch Card Fees	11,180	12,000
346027 Driving Range	16,655	18,000
346028 Gasoline Sales	440	400
346029 Miscellaneous Revenue	1,864	
346030 Driving Range - CC Receipts	10,004	10,000
346031 Driving Range Pass	894	1,000
	Group:	1,040,753
360000 Miscellaneous Revenues		
361120 Building Rental	3,600	3,600
362031 Insurance Reimbursements	1,697	
362039 Pepsi-Cola Contract Revenue	2,908	800
362060 Misc Reimbursements	159	
	Group:	8,364
370000 Investment and Royalty Earnings		
371010 Interest-Operating		1,800
	Group:	1,800
380000 Other Financing Sources		
382010 Sale of General Fixed Assets		55,500
	Group:	55,500

5010 Golf Fund

Account	Previous Year Actual	Final Budget

Total Revenues	1,049,117	1,197,800
Expenses		
Non-Cash Expenses		
510320 Salary Reserve-Compensated Absences		
100 Personal Services	13,986	
Account:	13,986	
Group:	13,986	
Total Non-Cash Expenses		
460446 Golf Course - Greenskeeping		
100 Personal Services	191,965	235,864
120 Overtime	2,690	3,000
125 Compensated Absences	20,046	13,750
140 Social Security/Medicare	16,117	18,543
141 Unemployment Insurance	1,395	1,859
142 Worker's Compensation	16,918	21,451
143 PERS/Retirement	14,264	14,771
145 Medical /Life Insurance	28,393	29,912
196 Non-cash pension costs -		16,500
200 Supplies	1,233	2,300
221 Fertilizer/Chemicals/Seed	34,935	45,500
229 Miscellaneous	98	500
231 Gas, Oil, Diesel Fuel,	21,494	25,000
232 Sprinkler Parts	1,571	6,800
233 Mach/Equip/Parts	19,890	28,000
234 Course Repair Parts	4,599	7,500
241 Small Tools	666	1,000
299 Assets less than \$5000	675	
300 Purchased Services	12,294	4,500
331 License and Permits	70	450
341 Electric	19,296	26,000
342 Water	6,226	6,000
345 Telephone & Data Svcs	1,709	1,100
348 Wireless services	1,758	2,200
349 Garbage Disposal Services	1,211	1,500
358 Payment to General	30,000	30,000
360 Repair and Maintenance	2,652	3,000
375 Education, Travel, Dues	2,215	2,500
450 Landscaping	1,062	1,500
452 Gravel/Sand/Peat	5,999	8,000
540 Irrigation Assessments	4,988	5,500

CITY OF POLSON
Fund Budget Summary
For the Year: 2018 - 2019

5010 Golf Fund

Account	Previous Year Actual	Final Budget
901 Replacement and Depreciation	36,639	84,000
920 Land/Building	1,476	
934 Sprinkler System	642,773	152,000
Account:	1,147,317	800,500
460447 Golf Course - Pro Shop		
100 Personal Services	34,506	26,946
120 Overtime	67	
140 Social Security/Medicare	2,645	2,000
141 Unemployment Insurance	225	175
142 Worker's Compensation	2,285	2,000
200 Supplies	4,597	4,600
229 Miscellaneous		100
231 Gas, Oil, Diesel Fuel,	-913	
233 Mach/Equip/Parts	32	
234 Course Repair Parts	112	
300 Purchased Services	5,991	6,500
313 Visa/Mastercharge Service	14,054	15,000
335 Membership & Registration	200	200
337 Advertising	7,216	7,800
341 Electric	5,435	5,500
342 Water	1,534	1,500
345 Telephone & Data Svcs	1,859	2,300
349 Garbage Disposal Services	1,133	1,250
350 Contracted Services	126,775	128,000
360 Repair and Maintenance		1,000
Account:	207,753	204,871
460448 Golf Course - Carts		
231 Gas, Oil, Diesel Fuel,	5,990	2,800
233 Mach/Equip/Parts	761	1,000
Account:	6,751	3,800
460449 Golf Course - Driving Range		
220 Operating supplies	199	500
313 Visa/Mastercharge Service	1,254	1,200
Account:	1,453	1,700
460450 Golf Course Restaurant		
205 Kitchen Supplies	6,419	5,000
268 Golf Restaurant Snacks	1,028	1,788
269 Golf Restaurant Food	42,999	34,016
270 Beer & Wine Supplies	33,954	27,720
276 Bar Supplies		100
278 Golf Restaurant Soda	8,998	8,200
290 Inventory Adjustment		1,000
Account:	93,398	77,824
460460 G. C. Restaurant O & M		
100 Personal Services	56,722	59,548
120 Overtime	1,969	1,000
125 Compensated Absences		2,000
140 Social Security/Medicare	4,490	4,879
141 Unemployment Insurance	382	363
142 Worker's Compensation	3,796	4,128

CITY OF POLSON
Fund Budget Summary
For the Year: 2018 - 2019

5010 Golf Fund

Account	Previous Year Actual	Final Budget
143 PERS/Retirement	1,957	1,960
200 Supplies	1,000	1,048
229 Miscellaneous	30	100
231 Gas, Oil, Diesel Fuel,	2,863	5,000
299 Assets less than \$5000	893	15,000
300 Purchased Services	3,366	3,288
313 Visa/Mastercharge Service	900	960
331 License and Permits	615	815
337 Advertising		1,000
341 Electric	2,473	2,740
342 Water	1,411	1,580
345 Telephone & Data Svcs	1,534	1,800
349 Garbage Disposal Services	858	950
360 Repair and Maintenance	192	1,572
375 Education, Travel, Dues		200
808 Cash Short (Long)	-255	
901 Replacement and Depreciation	1,755	
920 Land/Buidling	12,605	32,000
Account:	99,556	141,931
Group:	1,556,228	1,230,626
490200 Revenue Bonds		
610 Principal	13,937	41,802
620 Interest	19,710	25,494
Account:	33,647	67,296
490510 Bank Loan Debt Service		
610 Principal	17,793	17,135
620 Interest	14,847	15,522
Account:	32,640	32,657
490520 Lease Purchase Debt Service		
610 Principal	78,093	
Account:	78,093	
Group:	144,380	99,953
Total Expenses	1,714,594	1,330,579

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	 _____	 _____

**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, 2019	
Number:	5201, 5210, 5301, 5310		
ACCOUNT NO.	DESCRIPTION	Previous Year Actual	Final Budget
189100	SOURCE OF SUPPLY:		
	Land Rights		
	Structures		
	Reservoirs		360,000
	Wells	1,979	480,000
TOTAL SOURCE OF SUPPLY.....		1,979	840,000
189200	PUMPING PLANT:		
	Land Rights		
	Structures		
	Pumps		
TOTAL PUMPING PLANT.....		0	0
189300	TREATMENT PLANT:		
	Land Rights		
	Structures	8,990,667	7,902,748
	Treatment Equipment		100,000
TOTAL TREATMENT PLANT.....		8,990,667	8,002,748
189400	TRANSMISSION AND DISTRIBUTION:		
	Land Rights		
	Structures	530	450,000
	Mains	14,083	350,000
	Services		
	Meters	57,864	140,000
	Hydrants		
	Machinery and Equipment		135,000
TOTAL TRANSMISSION AND DISTRIBUTION.....		72,477	1,075,000
189500	GENERAL PLANT:		
	Land Rights		
	Structures		
	Machinery and Equipment	24,174	30,000
TOTAL GENERAL PLANT.....		24,174	30,000
*TOTAL UTILITY ASSETS.....		9,089,297	9,947,748

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

CITY OF POLSON
Tax Levy Requirements Schedule Non-Voted
For the Year: 2018 - 2019

1 Mill Yield: (10) 9272.02
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	3,250,902	538,240	3,789,142	656,281	1,784,987	2,441,268	1,347,874	3,789,142	145.3700
Totals	3,250,902	538,240	3,789,142	656,281	1,784,987	2,441,268	1,347,874	3,789,142	145.3700

CITY OF POLSON
Tax Levy Requirements Schedule Voted
For the Year: 2018 - 2019

1 Mill Yield: (10) 9272.02
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	195,579	74,963	270,542	78,809	6,756	85,565	184,977	270,542	19.9500
2372 Permi ssi ve Medi cal Mil	119,000	796	119,796	6,493	1,112	7,605	112,191	119,796	12.1000
Total s	314,579	75,759	390,338	85,302	7,868	93,170	297,168	390,338	32.0500

CITY OF POLSON
Non-Levied Funds - Summary Schedule
For the Year: 2018 - 2019

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
2001 Fire Impact Fees	11,550	124,047	135,597	105,247	30,350	135,597
2002 Parks Impact Fees	0	68,519	68,519	48,419	20,100	68,519
2170 Airport	0	5	5	5	0	5
2210 Parks/Salish Point	0	20,593	20,593	20,523	70	20,593
2211 Skate Park Fund	2,000	97,506	99,506	39,431	60,075	99,506
2212 Cultural Trust Grant	0	105	105	105	0	105
2213 Dog Park/Travis Dolphin	0	3	3	3	0	3
2214 Rotary Donation	0	1	1	1	0	1
2215 Hanging Basket Maintenance	3,910	2,464	6,374	2,464	3,910	6,374
2216 Parkland Subdivision Fee (formerly 7060)	0	40,299	40,299	38,499	1,800	40,299
2218 Carol Sampson Sherick Trail Memorial Fund	836	-1	835	835	0	835
2219 Parks Donations	0	666	666	406	260	666
2221 Eagle Scout Project Fund	0	12	12	12	0	12
2222 Park Donations - Restricted	2,000	278	2,278	2,268	10	2,278
2223 Parks - Pickle Ball Courts Donations	10,000	194	10,194	1,694	8,500	10,194
2225 Employee Christmas Fund	1,600	2,362	3,962	2,712	1,250	3,962
2310 Tax Increment District	424,871	574,765	999,636	834,055	165,581	999,636
2350 Local Government Study Commission	13	24	37	12	25	37
2380 Stormwater System Fund	63,012	573,153	636,165	522,665	113,500	636,165
2386 Street Permits Revenue	18,000	4,185	22,185	19,085	3,100	22,185
2390 Drug Forfeiture Fund	39,870	28,531	68,401	49,301	19,100	68,401
2391 DUI Court Fee Fund	550	1,045	1,595	595	1,000	1,595
2394 Building Code Enforcement	110,180	160,471	270,651	130,651	140,000	270,651
2395 Tree Fund	4,450	3,500	7,950	5,425	2,525	7,950
2398 Credit Card Fees	3,700	321	4,021	321	3,700	4,021

CITY OF POLSON
Non-Levied Funds - Summary Schedule
For the Year: 2018 - 2019

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
2401 Light Maintenance District #19	17,900	1,175	19,075	3,645	15,430	19,075
2402 Light Maintenance District #20	12,500	2,326	14,826	2,281	12,545	14,826
2500 Weed Cleanup Maintenance Fund	2,400	19,693	22,093	21,993	100	22,093
2510 Sidewalk Loan Fund	0	62,846	62,846	62,546	300	62,846
2702 Fire Training Center Donations	0	82	82	82	0	82
2703 Fire Memb. Donation Fund	7,200	53	7,253	7,253	0	7,253
2705 Downtown Christmas Light Fund	100	782	882	882	0	882
2710 Kids Safety/POLICE/FIRE	0	2	2	2	0	2
2720 Police Donations	6,700	1,267	7,967	7,687	280	7,967
2730 K-9 Donation Fund	4,400	50	4,450	4,450	0	4,450
2810 Police Training Fund	18,000	3,710	21,710	7,110	14,600	21,710
2820 Gas Apportionment Tax Fund	104,045	21,181	125,226	24,774	100,452	125,226
2821 Gas Tax- Special Street Allocation Program	44,641	0	44,641	0	44,641	44,641
2875 Police Federal Grants	1,800	1	1,801	0	1,801	1,801
2932 Parks ARRA Recycle Grant	73	0	73	73	0	73
2943 RCDI/Growth Policy	0	193	193	193	0	193
2953 NW Drug Task Force	0	543	543	543	0	543
3500 SPECIAL ASSESSMENT DEBT-Revolving Fund	0	157,528	157,528	156,528	1,000	157,528
3542 SID #42 Streetscape Main St. Imp. Project	68,000	65,854	133,854	66,254	67,600	133,854
4520 Streetscape/Main St. Imp. Project	0	24	24	24	0	24
4530 TIFD City Dock & Walkpath project	0	57	57	57	0	57
5010 Golf Fund	1,330,579	225,473	1,556,052	358,252	1,197,800	1,556,052
5201 Water Impact Fees	366,602	124,378	490,980	429,480	61,500	490,980
5210 Water Fund	1,621,035	2,248,727	3,869,762	2,661,862	1,207,900	3,869,762
5301 Sewer Impact Fees	200,000	45,880	245,880	215,280	30,600	245,880

CITY OF POLSON
Non-Levied Funds - Summary Schedule
For the Year: 2018 - 2019

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
5310 Sewer Fund	9,874,824	978,427	10,853,251	1,075,853	9,777,398	10,853,251
Totals	14,377,341	5,663,300	20,040,641	6,931,838	13,108,803	20,040,641