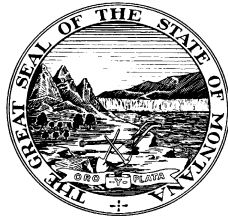


**MONTANA DEPARTMENT OF ADMINISTRATION
STATEWIDE ACCOUNTING BUREAU - LOCAL GOVERNMENT SERVICES**

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

**MONTANA
FINAL
BUDGET DOCUMENT**



Fiscal Year ended June 30, 2020

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

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2020, was prepared according to law and adopted by the City Commission on September 5, 2019; 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 10/3/19
Mayor

Signed  Date 10/8/19
Interim City Manager

City of Polson

CITY OF POLSON

RESOLUTION NO. 2019-#008

A RESOLUTION TO ADOPT A BUDGET FOR THE CITY OF POLSON, MONTANA FOR THE FISCAL YEAR 2019-2020.

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 26, 2019 as required by law.

WHEREAS, pursuant to MCA section 7-6-4030 the City Commission of the City of Polson has finalized its fiscal year 2020 budget on Thursday, September 5, 2019 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 2019-2020 fiscal year in accordance with items set forth in the final budget at the total fund level, 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 2019 taxable value for district 23P and 23PT is \$9,990,153 less \$293,232 Incremental Taxable Value, which results in a 2019 Taxable Value of \$9,696,921. 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 142.24 mills, having a value of \$9,696.921 per mill, and

3) that the general fund mill levy for fiscal year 2019-2020 be fixed and adopted at 142.24 mills having a value of \$9,696.921 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 26, 2019 and adopted this Resolution on September 5, 2019, allowing the City of Polson to impose 13.79 mills for permissive medical mills, with a value per mill of \$9,696.92 which will generate approximately \$133,689 for the purpose of offsetting increased health insurance premiums for fiscal year 2019-2020, and

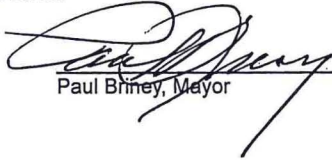
6) that pursuant to the primary election held on June 6, 2006, when a 19.95 municipal mill levy for public safety operations and the purchase of public safety equipment was approved by the voters; In fiscal year 2020 the municipal mill levy of 19.95 mills with a value per mill of \$9,696.921 will generate approximately \$193,454, and

7) that the total mill levies for the City of Polson for fiscal year 2019-2020 be set at 175.98 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, 2019.

Passed and approved on this 5th day of September 2019.


Paul Briney, Mayor


ATTEST: 
Cora E. Pritt, City Clerk

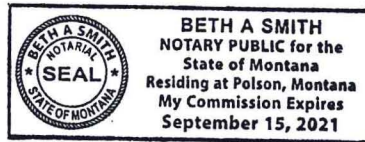
State of Montana)

County of Lake)

On this 10 day of September 2019, 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.


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



CITY OF POLSON
Summary of Appropriations by Fund and Object
For the Year: 2019 - 2020

Fund	Personal Services	Operating & Maintenance	Capital Outlay	Other Costs	Transfers	Total
1000 General All-Purpose Fund	\$ 2,028,347	\$ 590,635	\$ 273,897	\$ 191,160	\$ 2,500	\$ 3,086,539
2001 Fire Impact Fees			120,000			120,000
2002 Parks Impact Fees			9,500			9,500
2020 Police Municipal Services Levy	96,468	73,100	75,000			244,568
2211 Skate Park Fund			220,000			220,000
2212 Cultural Trust Grant				106		106
2213 Dog Park/Travis Dolphin		5				5
2214 Rotary Donation		1				1
2215 Hanging Basket Maintenance	5,500					5,500
2218 Carol Sampson Sherick Trail Memorial Fund		843				843
2223 Parks - Pickle Ball Courts Donations		2,200				2,200
2225 Employee Christmas Fund		2,000				2,000
2310 Tax Increment District		13,252		254,144		267,396
2350 Local Government Study Commission					30	30
2372 Permissive Medical Mills					134,952	134,952
2380 Stormwater System Fund		20,512			4,000	24,512
2386 Street Permits Revenue		18,000				18,000
2390 Drug Forfeiture Fund		16,500	17,000			33,500
2391 DUI Court Fee Fund		550				550
2394 Building Code Enforcement	93,771	30,630		400		124,801
2395 Tree Fund		3,750	1,000			4,750
2398 Credit Card Fees		5,000				5,000
2401 Light Maintenance District #19		17,900				17,900
2402 Light Maintenance District #20		12,500				12,500
2500 Weed Cleanup Maintenance Fund		1,500				1,500
702 Fire Training Center Donations		91				91
2703 Fire Memb. Donation Fund		6,000				6,000
2705 Downtown Christmas Light Fund		100				100
2710 Kids Safety/POLICE/FIRE		4				4
2720 Police Donations		3,500		4,400		7,900
2730 K-9 Donation Fund		71				71
2810 Police Training Fund		12,000				12,000
2820 Gas Apportionment Tax Fund		89,000		11,877		100,877
2821 Gas Tax- Special Street Allocation Program			121,495			121,495
2875 Police Federal Grants		2,500				2,500
3500 SPECIAL ASSESSMENT DEBT - Revolving Fund					20,000	20,000
3542 SID #42 Streetscape Main St. Imp. Project				66,225		66,225
4530 TIFD City Dock & Walkpath project					10	10
5010 Golf Fund	458,786	492,800	86,000	117,103		1,154,689
5045 Golf Training Center Construction Fund			150,000			150,000
5201 Water Impact Fees			360,000			360,000
5210 Water Fund	247,937	393,925	1,055,000	37,230		1,734,092
5301 Sewer Impact Fees			200,000			200,000
5310 Sewer Fund	208,114	444,134	3,871,109	689,580		5,212,937
Total:	\$ 3,138,923	\$ 2,253,003	\$ 6,560,001	\$ 1,372,225	\$ 161,492	\$ 13,485,644



2019 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. 2019 Total Market Value ¹	\$	679,075,565
2. 2019 Total Taxable Value ²	\$	9,990,153
3. 2019 Taxable Value of Newly Taxable Property.....	\$	123,899
4. 2019 Taxable Value less Incremental Taxable Value ³	\$	9,696,921
5. 2019 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts			
Tax Increment District Name	Current Taxable Value²	Base Taxable Value	Incremental Value
ORD591	1,726,682	1,433,450	293,232

Total Incremental Value \$ 293,232

Preparer Erika Jennison Date 8/5/2019

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

2019 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	3,047
AREA (SQ. MILES)	4.17
POPULATION OF CITY/TOWN	5,018 (2018 estimate)
FORM OF GOVERNMENT	Com-Mgr Charter
NUMBER OF EMPLOYEES (ELECTED)	7
NUMBER OF EMPLOYEES (NON-ELECTED)	42 F/T & ~ 40 Seasonal
MILES OF STREETS AND ALLEYS	51.002
MUNICIPAL WATER: NUMBER OF CONSUMERS	2,515
WATER RATE PER 1,000 GALLONS	\$3.42
SEWER RATES	\$33.38 (base rate)

OFFICIALS SHEET

OFFICE	NAME OF CITY 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
Interim City Manager	Wade Nash	
City Attorney	Clinton J. Fischer	
Chief of Police	Wade Nash	
Fire Chief	Clinton Cottle	
City Clerk	Cora E. Pritt	
Finance Officer	Cynda M. Dooley	
City Judge	Dennis DeVries	
City Planner	Kyle D. Roberts	
City Building Official	Gordon R. West	
Street Superintendent	Bill Smith	
Water/Sewer Superintendent	Ashley Walker	
Director of Parks and Recreation	Patrick Nowlen	
Director of Golf	Links Management Inc. (Roger Wallace)	

City of Polson

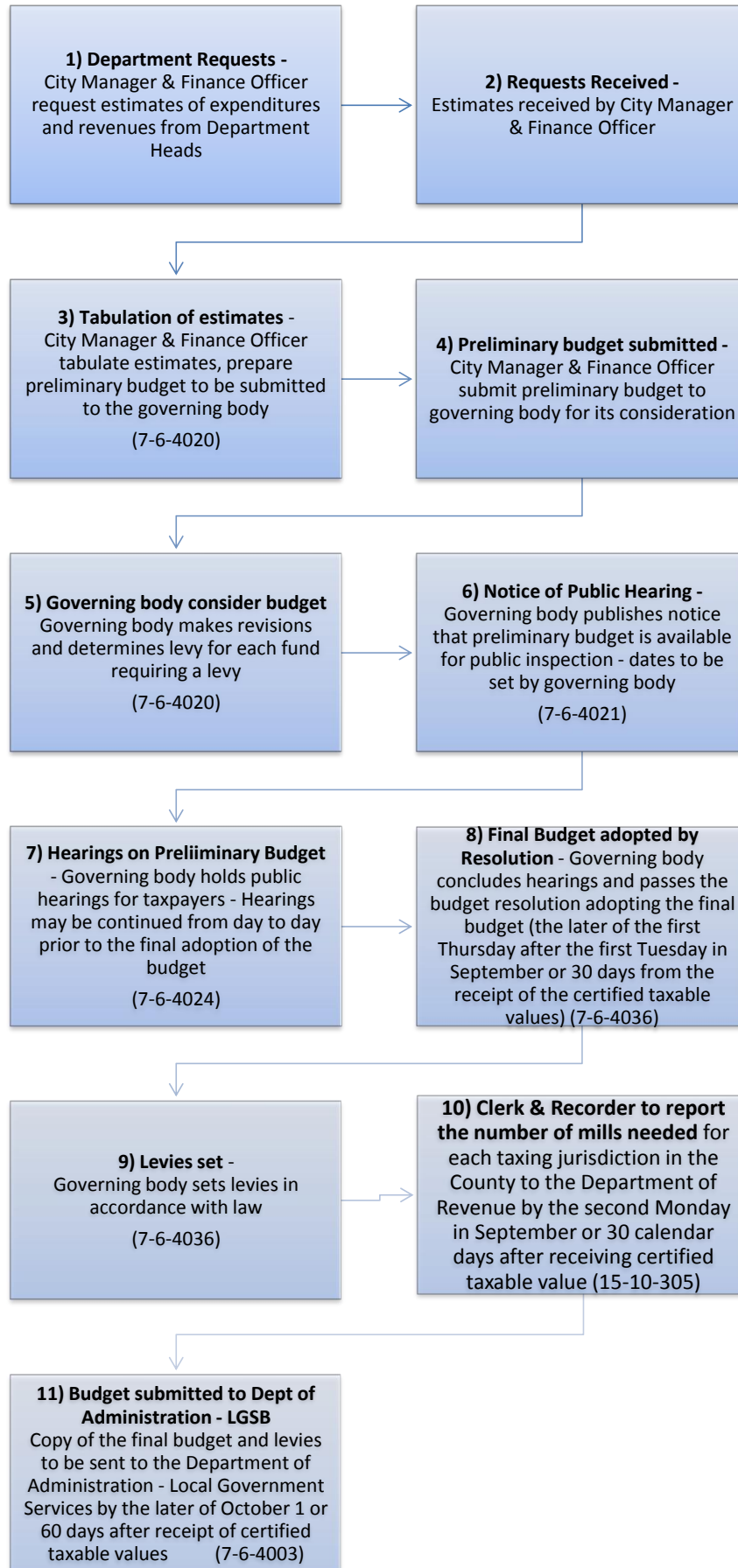
SCHEDULE OF PERSONNEL LEVELS
OPERATING FUNDS
ELECTIVE AND NON-ELECTIVE EMPLOYEES

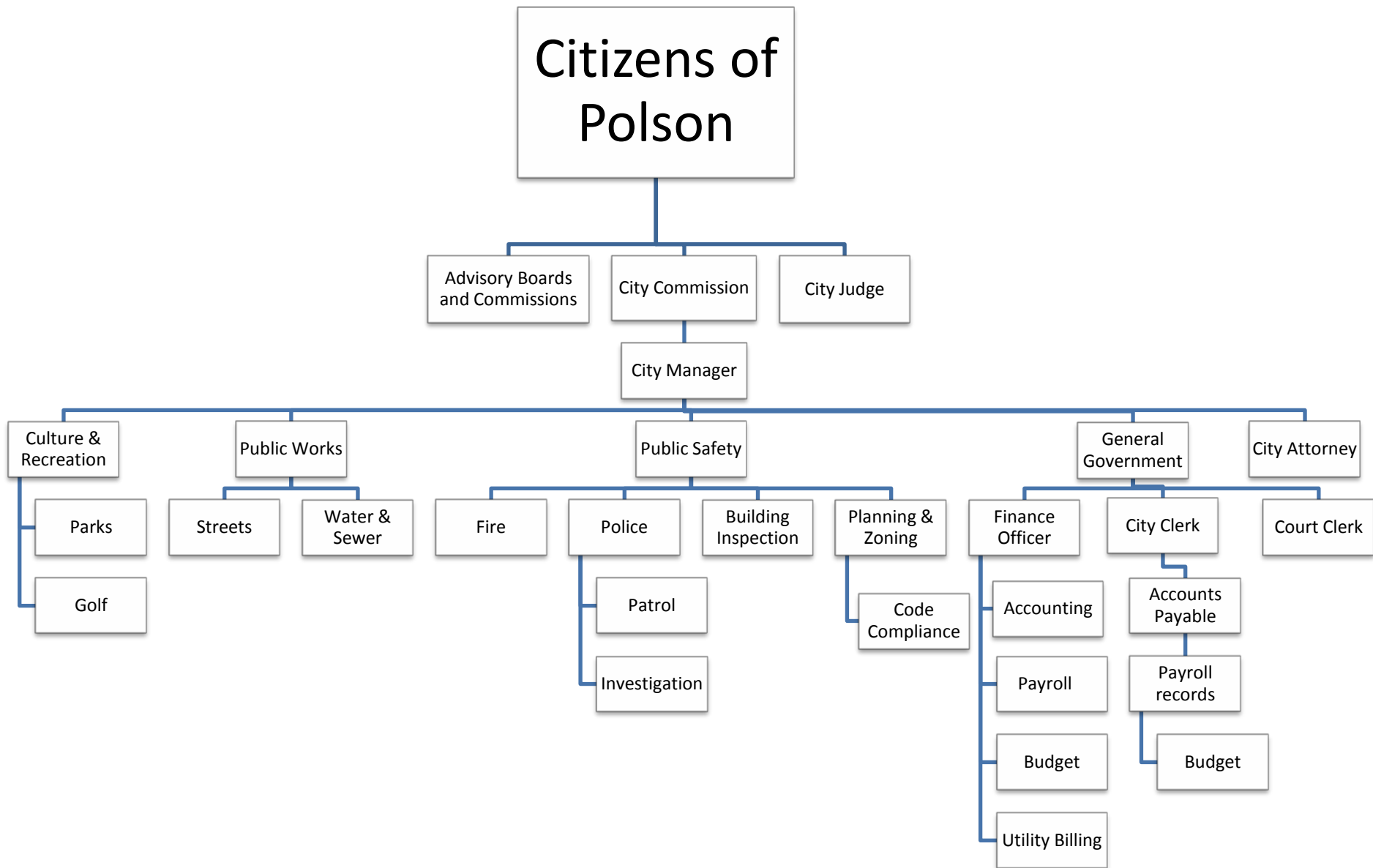
FUND	16-17 FY PERMANENT FULL-TIME EMPLOYEES	17-18 FY PERMANENT FULL-TIME EMPLOYEES	18-19 FY PERMANENT FULL-TIME EMPLOYEES	CURRENT FY PERMANENT FULL-TIME EMPLOYEES
General	25.69	27.68	28.63	27.72
Municipal Services Levy	1.5	1	1	1
Building	1.01	1.15	1	1.5
Northwest Drug Task Force	0.75	0.75	0	0
Golf	4.45	4.17	3.75	3.78
Water	6.83	6.145	4.93	4.52
Sewer	2.77	4.105	3.69	3.48
Total City/Town Employees	43	45	43	42

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





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 <u>not cumulative</u> - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy.
2010 - 2011	8,678,050		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
2019 - 2020	9,696,921	4.58%	142.24	142.24	0.00

Enter Fund Name (example: County Road Fund)

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)
2010 - 2011					
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
2019 - 2020		#DIV/0!			0.00

Voted/Permissive mills levied in the current fiscal year:

Description	Number of Mills levied
Permissive Medical Mill Levy	13.79
Police Municipal Services Levy	19.95

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

GENERAL FUND

FYE June 30, 2020

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)	\$ 1,347,873
(2)	Add: Current year inflation adjustment @ 1.02%	\$ 13,748
(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	\$ 1,361,621
= (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	\$ 9,990,153
(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)	\$ (293,232)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)	\$ 9,696.921
= (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)	\$ (123,899)
(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	\$ 9,573.022
= (7) + (8) + (9)		
(11)	CURRENT YEAR calculated mill levy	142.24
= (4) / (10)		
(12)	CURRENT YEAR calculated ad valorem tax revenue	\$ 1,379,290
= (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	142.24
= (11) + (13)		
(15)	Total current year authorized ad valorem tax revenue assessment	\$ 1,379,290
= (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.)	142.24
(17)	Total ad valorem tax revenue actually assessed in current year	\$ 1,379,290
= (7) x (16)		
<u>RECAPITULATION OF ACTUAL:</u>		
(18)	Ad valorem tax revenue actually assessed	\$ 1,361,667
= (10) x (16)		
(19)	Ad valorem tax revenue actually assessed for newly taxable property	\$ 17,623
(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	\$ 1,379,290
= (18) + (19) + (20)		
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)	0.00
= (14) - (16)		

Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2020

Entity Name: CITY OF POLSON

Step A: Input in Yellow Cells		Fiscal Year	<i>Line 1</i> : BASE Year = Total <i>Actual</i> Annual Employer Contribution for Group Benefits in BASE Year <i>Line #2</i> : Budgeting For = Total <i>Budgeted</i> Annual Employer Contribution For Group Benefits	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made Employer Contributions to Group Benefits on July 1st
(1)	BASE Year	2006	\$106,123.77	\$304.95	29
(2)	Budgeting For	2020	\$239,813.00	\$689.12	29
(3)	Increase from BASE Year (Decreases will be reported as zero)			\$384.16	0

Step B:		Fiscal Year	2020
		2019	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund	\$9,696,921.00	

Step C:		(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
Calculation of:			
(5) BASE Contribution			
(6) Increase in Employer Contribution from BASE Year		\$106,123.77	\$133,689.23

Step D: Must be deposited into Fund 2372		Fund #2372 Permissive Medical Levy			
Transition clause per L2009 SB 491, Section 4, has expired.		Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Value Per Mill	Fund 2372 Total Generated Tax Revenue
(7)	Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2020	13.79	\$9,696.92	\$133,689.23

To Polson City Commission and the Citizens of Polson:

The City held a public hearing on the preliminary budget on August 26, 2019. The final budget was adopted at the regular City Commission meeting on September 5, 2019. 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 for governmental funds. Adjustments to convert the budget to full accrual for government-wide financial statement presentation are done on a supplemental schedule to the financial statements. The Proprietary funds are also budgeted on a cash basis and then converted to full accrual for final financial statement presentation. The total estimated revenue budget is \$12,504,209 and the total budgeted expenditures (appropriations) are \$13,485,644. 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 \$981,435. The majority of this excess (\$589,604) is in the enterprise funds where prior year reserves will be used to finish projects in these funds.

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Total all Funds
Beginning Working Capital	\$ 664,000	\$ 2,324,389	\$ 225,120	\$ 9	\$ 7,189,318	\$ 10,403,727
Total Estimated Revenues	2,978,465	1,235,230	68,400	-0-	8,222,114	12,504,209
Total Budgeted Expenditures	3,086,539	1,501,152	86,225	10	8,811,718	13,485,644
Projected Ending Working Capital	\$ 555,926	\$ 2,058,467	\$ 207,295	\$ (1)	\$ 6,599,714	\$ 9,421,401

Although the General Fund will always continue to present budgeting challenges, we 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 levied 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.

We received our certified property values from the Department of Revenue (DOR) on August 5, 2019. The City has a current year increase in taxable value of \$424,906 (4.58%) from the previous year's value. This will raise \$1,379,290 in tax revenue for the General Fund. The packet contains a mill levy history sheet showing the changes from year to year. This is the first year of a two year re-appraisal cycle. We contacted the DOR to see how many AB26 forms (informal classification and reappraisal review) were filed for the City, but have not received that information. The DOR indicated that for the County it was higher than normal. We do budget for the full amount of tax revenue that is calculated. However, there is some uncertainty as to the tax revenues that the City will actually receive as the values may continue to change and it is likely that there may be significant tax protests filed. 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. The City will levy 142.24 mills for the General Fund compared with 145.37 for FY18, 19.95 mills for the Police Municipal Services Levy Fund (same as prior year), and 13.79 mills for the Permissive Levy Fund (this fund provides revenue to help cover health insurance costs) compared with 12.1 mills for FY18.

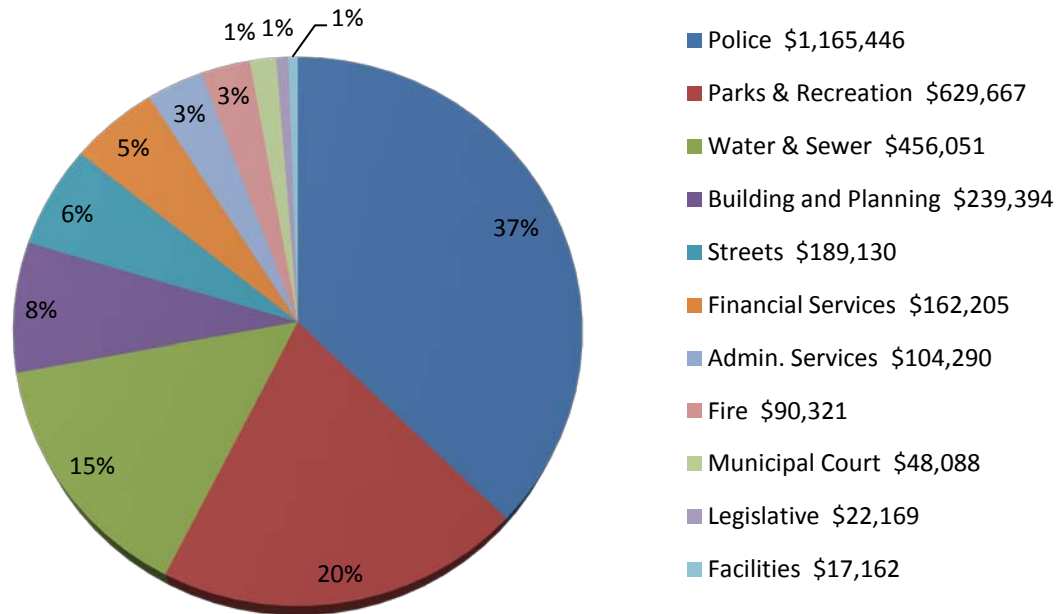
The Tax Increment Financing district (TIFD) incremental valuation has increased \$82,841 from last year (3.94%). This year the estimated tax revenue for the TIFD is \$205,921.

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 2019 tax year the City will receive a PILT from the affordable housing complex in Ridgewater owned by Polson Landing LLLP. Based on an assessed valuation of \$5,174,769 and a taxable value of \$69,859, the City will receive a General Fund PILT of \$9,937, a Police Municipal Services Levy Fund PILT of \$1,394 and a Permissive Levy Fund PILT of \$963 this year.

We are reviewing the salary matrix that was set up for the regular full time employees that was modeled off of the step system implemented for the Police Department. It has not been used in a consistent manner and needs to be changed to a different scale that can be applied consistently. The City is trying to keep wages in parity with other cities of similar size and with Lake County and at the same time provide some flexibility in placement of individuals based on experience. 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 2018 to July 2019 is 2.7% for this CPI database. The CPI index used for social security gave a 2.8% COLA to those recipients. The City has budgeted a 3% COLA (Cost of Living Adjustment) for all full-time and permanent part-time employees. 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 FY2020:

Wage and Benefit Cost by Department FY20



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 FY20 the City negotiated a "flat" (no increase) premium from Blue Cross/Blue Shield and received a flat premium from the other carriers. Employees are contributing a total of \$41.08 per month to the cost of insurance for employee coverage. Employee/spouse is paying an extra \$41.08 per month (\$82.16 total); Employee/child is paying an extra \$46.22 per month (\$87.30 total) and Employee/family is paying an extra \$87.30 (\$128.38 total) per month for those on the high deductible plan. Those on the low deductible plan are paying \$102.70 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. These amounts represent a 3% increase over the prior year. The City will levy 13.79 mills for the Permissive Levy Fund which helps cover insurance costs for the governmental funds.

The City had a large increase in the Liability Insurance premium from our carrier MMIA (Montana Municipal Interlocal Authority) of \$33,578. There are several factors involved in this increase. The City's modification factor is based on the claim history over the past five years. This factor increased from 1.26 for FY19 to 1.46 for FY20 – a 16% increase based on our less than stellar claim history. Also the City has a negative fund balance of \$121,829 (claim payouts exceed premiums by this much) as of June 30, 2018. The formula for premium credits has been changed so that cities with negative fund balances have their premium credit applied against the fund balance instead of against their premiums. According to the risk manager at MMIA we can expect increases in the liability premium as the formula changes are a five year phase-in. This increase in the liability premium negated the increase in tax revenue for FY20.

Specific Fund Highlights that have been budgeted based on the Strategic Plan and needed projects are as follows:

Governmental Funds:

Administration:

- Match for CIP (Capital Improvement Plan) Planning Grant if received \$17,000
- Technology Infrastructure hardware/software \$24,000
- TIF grants for façade and infrastructure improvements \$174,325

Police:

- Public Safety Building Planning to Continue
 - Public Education & Bond Counsel consultation \$15,000
- Police Vehicle \$60,000

Fire:

- Purchase used fire engine and tools with debt \$230,000
- Turn-outs and pagers \$20,000
- Replacement of Expiring SCBA Equipment with grant funding \$100,000
- Fire Department Relief Association Actuarial Study \$5,000
- Share in cost of new Flush Truck with Streets Department \$8,832 thru MACI grant
- Sale of current Flush Truck estimated at \$25,000

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.

- Wind screen for Pickle Ball Court with donation funding \$2,200
- Possible completion of Skate Park Addition through donation funding \$220,000
- Purchase of zero-turn mower through Parks Impact Fees

Building:

- No major increases expected

Planning:

- No major increases expected.
- Applying for grant for CIP (capital improvement plan) funding

Streets:

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

- Major equipment repairs on Truck #2
- Share of purchase of Flush Truck with MACI grant funds – shared with Fire department \$17,665
- Use of 2018 special gas tax money for project on 2nd Street East and Hwy 93 - \$37,803 remaining
- Project to be decided for use of 2019 special gas tax money - \$83,693

Enterprise Funds:

Water:

- Hillside Reservoir Replacement Engineering, grant writing and excavation \$360,000
- Build Well House and connect Well No. 8 to the system \$600,000 (total project estimated at \$1,000,000 – remainder in FY21)
- Meter Technology upgrade and new meters

Sewer:

- Lift Station at Ridgewater – (City share) (from Impact Fee Fund) \$200,000
- Two Ton Boom Truck - \$100,000
- Sewer line upgrade project - \$1,825,000 with local funds, grant funds and loan funding
- Wastewater Treatment Plant completion \$736,109
- Replacement of Lakeview Village Lift Station \$250,000

Golf:

- Scheduled equipment purchases \$86,000
- Construction of Training Center with donations - \$150,000

Sincerely,

Wade Nash, Interim 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: 2019 - 2020
For Funds 1000 - 1000

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget

310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	3,051	3,000
314140 1/4% Lt Veh Local Options Tax	129,297	115,000
Group:	132,348	118,000
320000 Licenses and Permits		
321072 Admin/Impact Fee	3,618	5,000
321073 Admin Fee Engineer Svcs.	579	1,500
322010 Alcohol Beverage Licenses And Permits	5,226	5,300
322014 Parks Alcohol Special Permit	780	1,000
322020 General Business License		12,500
322500 Fireworks Permits	1,500	1,600
323014 Zoning Conf/Spec Use Permit	6,428	8,000
323015 Tank Location Permit/Fire		150
323016 Sign Permit Fee	993	1,000
323017 Fence Permit	650	1,000
323019 Annexation Fee		500
323030 Dog License	1,120	1,200
323040 Law Enforcement Alcohol Catering Notice	105	150
Group:	20,999	38,900
330000 Intergovernmental Revenues		
331025 AFG (Fire Grant)		100,000
335230 HB124 Entitlement Share Payments	672,152	695,845
339002 Payment in Lieu of Taxes	47,634	48,900
Group:	719,786	844,745
340000 Charges for Services		
341000 General Government	400	500
341010 Miscellaneous Collections	1,999	2,450
341030 Court Costs	166,488	166,623
341080 Subdivision Review Fee	5,072	5,000
341085 Variance/Zoning Fees	794	1,000
342020 S&KHA PAYMENT/LIEU TXS	6,150	6,650
344010 Dog Impoundment Fines	160	200
346040 Camping Facilities Fees	3,145	3,500
346050 City Dock Concession Fees	1,320	2,000
Group:	185,528	187,923
350000 Fines and Forfeitures		
351010 Surcharge Ord.#621	3,828	4,000
351030 City Courts	45,765	47,100
Group:	49,593	51,100

CITY OF POLSON
 Fund Summary of Revenues by Source
 For the Year: 2019 - 2020
 For Funds 1000 - 1000

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
360000 Miscellaneous Revenues		
360000 Miscellaneous Revenues	3,699	0
362000 Easement on Kerr Dam Road-State of Montana	1,274	0
362030 Ambulance Insurance Premium	56,117	56,000
365000 Donations	1,360	1,000
365010 Sidewalk Fund Donation PIL	11,227	0
Group:	73,677	57,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	1,058	1,500
Group:	1,058	1,500
380000 Other Financing Sources		
381070 Notes/Loans/Intercap		110,000
382010 Sale of General Fixed Assets	28,000	35,000
383003 Transfer from SID Revolving Fund		20,000
383028 Transfer from #2350	12	30
383047 Transfer from #2372 Perm. Med. Levy	113,965	134,952
Group:	141,977	299,982
Fund:	1,324,966	1,599,150
Grand Total:	1,324,966	1,599,150

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2019 - 2020

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		28,097			22,169	5,150		27,319
			22,685		21,740	944		
Subtotal:		28,097			22,169	5,150		27,319
			22,685		21,740	944		
410200 Executive Services								
410200 Executive Services		0						0
Subtotal:		0						0
410300 Judicial Services								
410360 Municipal Court		81,147			48,088	31,800		79,888
			72,950		45,991	26,958		
410362 Jury Services		2,400				2,400		2,400
Subtotal:		83,547			48,088	34,200		82,288
			72,950		45,991	26,958		
410400 Administrative Services								
410400 Administrative Services		143,801			104,290	11,400		115,690
			135,241		133,160	2,080		
Subtotal:		143,801			104,290	11,400		115,690
			135,241		133,160	2,080		
410500 Financial Services								
410500 Financial Services		165,646			162,205	7,850		170,055
			161,328		155,822	5,505		
Subtotal:		165,646			162,205	7,850		170,055
			161,328		155,822	5,505		
411100 Legal Services								
411100 Legal Services		57,700				73,800		73,800
			61,455			61,455		
Subtotal:		57,700				73,800		73,800
			61,455			61,455		
411200 Facilities (Shared Costs)								
411200 Facilities (Shared Costs)		285,387			17,162	290,483	21,000	328,645
			250,816		5,037	245,779		
Subtotal:		285,387			17,162	290,483	21,000	328,645
			250,816		5,037	245,779		
Group:		764,178			353,914	422,883	21,000	797,797
			704,475		361,752	342,721		

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2019 - 2020

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	
420000 PUBLIC SAFETY								
420100 Law Enforcement Services								
420140 Crime Control and	Budget: _____	1,269,594		_____	1,068,978	124,250		1,193,228
	Actual: _____		1,058,539		947,329	105,871	5,338	
Subtotal:	Budget: _____	1,269,594		_____	1,068,978	124,250		1,193,228
	Actual: _____		1,058,539		947,329	105,871	5,338	
420200 Detention and Correction Services								
420230 Care and Custody of	Budget: _____	1,000		_____		500		500
	Actual: _____		21			21		
Subtotal:	Budget: _____	1,000		_____		500		500
	Actual: _____		21			21		
420400 Fire Protection and Control								
420400 Fire Protection and Control	Budget: _____	375,733		_____	90,321	107,077	218,832	416,230
	Actual: _____		168,883		84,585	60,142	24,155	
Subtotal:	Budget: _____	375,733		_____	90,321	107,077	218,832	416,230
	Actual: _____		168,883		84,585	60,142	24,155	
420500 Protective Inspections								
420500 Protective Inspections	Budget: _____	4,153		_____	1,297			1,297
	Actual: _____		1,280		1,279			
420520 Code Enforcement	Budget: _____	49,877		_____	43,518	8,800	7,500	59,818
	Actual: _____		48,130		40,893	7,237		
420540 Land Use Inspection/Zoning	Budget: _____	103,367		_____	100,808	11,325		112,133
	Actual: _____		92,718		84,610	8,107		
420545 Zoning Update	Budget: _____	0		_____				0
	Actual: _____							
Subtotal:	Budget: _____	157,397		_____	145,623	20,125	7,500	173,248
	Actual: _____		142,128		126,783	15,344		
Group:	Budget: _____	1,803,724		_____	1,304,922	251,952	226,332	1,783,206
	Actual: _____		1,369,571		1,158,699	181,378	29,493	
430000 PUBLIC WORKS								
430200 Road And Street Services								
430240 Road and Street Maintenance	Budget: _____	414,657		_____	189,130	48,950	26,565	264,645
	Actual: _____		302,211		172,834	41,154	88,222	
430263 Street Lighting	Budget: _____	7,500		_____		7,500		7,500
	Actual: _____		6,873			6,873		
Subtotal:	Budget: _____	422,157		_____	189,130	56,450	26,565	272,145
	Actual: _____		309,084		172,834	48,027	88,222	
Group:	Budget: _____	422,157		_____	189,130	56,450	26,565	272,145
	Actual: _____		309,084		172,834	48,027	88,222	
460000 CULTURE AND RECREATION								
460400 Park and Recreation Services								
460430 Parks	Budget: _____	220,843		_____	165,381	50,510		215,891
	Actual: _____		207,837		151,520	47,176	9,140	
Subtotal:	Budget: _____	220,843		_____	165,381	50,510		215,891
	Actual: _____		207,837		151,520	47,176	9,140	

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2019 - 2020

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
----- Group:		220,843			165,381	50,510		215,891
			207,837		151,520	47,176	9,140	
510000 MISCELLANEOUS								
510300 Other Unallocated Costs								
510320 Salary Reserve-Compensated		35,000			15,000			15,000
			24,776		24,775			
Subtotal:		35,000			15,000			15,000
			24,776		24,775			
Group:		35,000			15,000			15,000
			24,776		24,775			
520000 Other Financing Uses								
522000								
522010 Parks Interfund Transfers		5,000				2,500		2,500
			5,000			5,000		
Subtotal:		5,000				2,500		2,500
			5,000			5,000		
Group:		5,000				2,500		2,500
			5,000			5,000		
Fund:		3,250,902			2,028,347	784,295	273,897	3,086,539
			2,620,743		1,869,582	624,302	126,855	
Grand Total:		3,250,902			2,028,347	784,295	273,897	3,086,539
			2,620,743		1,869,582	624,302	126,855	

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: 2019 - 2020
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2001 Fire Impact Fees				120,000		120,000
2002 Parks Impact Fees				9,500		9,500
2020 Police Municipal Services Levy		96,468	73,100	75,000		244,568
2211 Skate Park Fund				220,000		220,000
2212 Cultural Trust Grant						106
2213 Dog Park/Travis Dolphin			5			5
2214 Rotary Donation			1			1
2215 Hanging Basket Maintenance		5,500				5,500
2218 Carol Sampson Sherick Trail Memorial Fund			843			843
2223 Parks - Pickle Ball Courts Donations			2,200			2,200
2225 Employee Christmas Fund			2,000			2,000
2310 Tax Increment District			13,252			267,396
2350 Local Government Study Commission					30	30
2372 Permissive Medical Mills					134,952	134,952
2380 Stormwater System Fund			20,512		4,000	24,512
2386 Street Permits Revenue			18,000			18,000
2390 Drug Forfeiture Fund			16,500	17,000		33,500
2391 DUI Court Fee Fund			550			550
2394 Building Code Enforcement		93,771	30,630			124,801
2395 Tree Fund			3,750	1,000		4,750
2398 Credit Card Fees			5,000			5,000
2401 Light Maintenance District #19			17,900			17,900
2402 Light Maintenance District #20			12,500			12,500
2500 Weed Cleanup Maintenance Fund			1,500			1,500
2702 Fire Training Center Donations			91			91
2703 Fire Memb. Donation Fund			6,000			6,000
2705 Downtown Christmas Light Fund			100			100
2710 Kids Safety/POLICE/FIRE			4			4
2720 Police Donations			3,500			7,900
2730 K-9 Donation Fund			71			71
2810 Police Training Fund			12,000			12,000
2820 Gas Apportionment Tax Fund			89,000			100,877
2821 Gas Tax- Special Street Allocation Program				121,495		121,495
2875 Police Federal Grants			2,500			2,500
Total :		195,739	331,509	563,995	138,982	1,501,152

2020 Police Municipal Services Levy

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	425	350
Group:	425	350
330000 Intergovernmental Revenues		
339000 Local Payments in Lieu of Taxes	1,256	1,394
Group:	1,256	1,394
360000 Miscellaneous Revenues		
360000 Miscellaneous Revenues	2,500	0
Group:	2,500	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	353	400
Group:	353	400
Total Revenues	4,534	2,144

Expenditures

420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
100 Personal Services	39,621	42,159
110 Salary Parity	15,851	19,665
120 Overtime	3,371	3,560
125 Compensated Absences	4,799	3,500
140 Social Security/Medicare	925	978
141 Unemployment Insurance	488	379
142 Worker's Compensation	3,964	4,000
143 PERS/Retirement	120	138
145 Medical/Life Insurance	11,231	12,715
150 MPORS	7,866	9,374
200 Supplies	41	8,000
261 Amunition - Range Supplies	2,767	3,100
262 Protective Gear	862	5,000
263 Investigative Supplies	563	2,000
299 Assets less than \$5000	2,160	4,000
300 Purchased Services	663	12,000
317 MDT Air Cards	7,446	6,000
324 Sexual Assault Investigation	2,093	2,000
332 K-9 Costs	3,154	4,000
360 Repair and Maintenance	12,744	22,000
375 Education, Travel, Dues	5,302	5,000
920 Land/Building	6,540	15,000
940 Machinery & Equipment		60,000
Account:	132,571	244,568

2020 Police Municipal Services Levy

Account	Previous Year Actual	Final Budget
-----	-----	-----
Group:	132,571	244,568
Total Expenditures	132,571	244,568

2372 Permissive Medical Mills

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	257	300
Group:	257	300
330000 Intergovernmental Revenues		
339000 Local Payments in Lieu of Taxes	762	963
Group:	762	963
Total Revenues	1,019	1,263
Expenditures		
520000 Other Financing Uses		
521007 Transfer to General #1000 Perm. Med. Levy		
821 Transfer to General	113,965	134,952
Account:	113,965	134,952
Group:	113,965	134,952
Total Expenditures	113,965	134,952

2401 Light Maintenance District #19

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	14,760	15,000
363040 P & I Special Assessments	47	0
Group:	14,807	15,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-8	20
Group:	-8	20
380000 Other Financing Sources		
384050 Advance from Sewer Enterprise Fund		2,500
Group:		2,500
Total Revenues	14,799	17,520
Expenditures		
430000 PUBLIC WORKS		
430263 Street Lighting		
341 Electric	17,863	17,900
Account:	17,863	17,900
Group:	17,863	17,900
Total Expenditures	17,863	17,900

2402 Light Maintenance District #20

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	11,927	12,000
363040 P & I Special Assessments	12	25
Group:	11,939	12,025
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-3	20
Group:	-3	20
Total Revenues	11,936	12,045
Expenditures		
430000 PUBLIC WORKS		
430263 Street Lighting		
341 Electric	11,454	12,500
Account:	11,454	12,500
Group:	11,454	12,500
Total Expenditures	11,454	12,500

2500 Weed Cleanup Maintenance Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	107	110
Group:	107	110
Total Revenues	107	110
Expenditures		
430000 PUBLIC WORKS		
431100 Weed Control		
300 Purchased Services		1,500
Account:		1,500
Group:		1,500
Total Expenditures		1,500

2001 Fire Impact Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
341070 Planning Enterprise Funds	16,648	20,000
Group:	16,648	20,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	572	100
Group:	572	100
Total Revenues	17,220	20,100
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
940 Machinery & Equipment		120,000
Account:		120,000
Group:		120,000
Total Expenditures		120,000

2002 Parks Impact Fees

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341070 Planning Enterprise Funds	5,052	8,000
	Group:	8,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	251	250
	Group:	250
Total Revenues	5,303	8,250
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
940 Machinery & Equipment		9,500
	Account:	9,500
	Group:	9,500
Total Expenditures		9,500

2210 Parks/Salish Point

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	100	125
Group:	100	125
Total Revenues	100	125

2211 Skate Park Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd	35,684	145,200
Group:	35,684	145,200
370000 Investment and Royalty Earnings		
371010 Interest-Operating	333	400
Group:	333	400
Total Revenues	36,017	145,600
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies	80	
300 Purchased Services	179	
900 Capital Outlay \$5,000+		220,000
Account:	259	220,000
Group:	259	220,000
Total Expenditures	259	220,000

2212 Cultural Trust Grant

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	1	0
Group:	1	0
Total Revenues	1	0
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
730 Grants and Donations to		106
Account:		106
Group:		106
Total Expenditures		106

2213 Dog Park/Travis Dolphin

Account	Previous Year Actual	Final Budget
-----	-----	-----
Expenditures		
460000 CULTURE AND RECREATION		
200 Supplies		5
	Account:	5
	Group:	5
Total Expenditures		5

2214 Rotary Donation

Account	Previous Year Actual	Final Budget
-----	-----	-----
Expenditures		
460000 CULTURE AND RECREATION		
200 Supplies		1
	Account:	1
	Group:	1
Total Expenditures		1

2215 Hanging Basket Maintenance

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365010 Sidewalk Fund Donation P/L	4,076	4,500
Group:	4,076	4,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating	9	10
Group:	9	10
Total Revenues	4,085	4,510
Expenditures		
460000 CULTURE AND RECREATION		
460434 Hanging Basket Maintenance		
100 Personal Services	4,076	5,500
Account:	4,076	5,500
Group:	4,076	5,500
Total Expenditures	4,076	5,500

2216 Parkland Subdivision Fee (formerly 7060)

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
346080 Park Subdivision Charges	344	2,000
Group:	344	2,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	189	200
Group:	189	200
Total Revenues	533	2,200

2218 Carol Sampson Sherick Trail Memorial Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	4	0
Group:	4	0
Total Revenues	4	0
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		843
Account:		843
Group:		843
Total Expenditures		843

2219 Parks Donations

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365060 Sale of Donated Land	40	100
Group:	40	100
370000 Investment and Royalty Earnings		
371010 Interest-Operating	2	5
Group:	2	5
Total Revenues	42	105

2222 Park Donations - Restricted

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	10	10
	Group:	10
Total Revenues	10	10

2223 Parks - Pickle Ball Courts Donations

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365030 Donation Parkland Subd. Operating	5,220	2,000
Group:	5,220	2,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	1	0
Group:	1	0
380000 Other Financing Sources		
383010 Transfer from Other Fund	2,500	0
Group:	2,500	0
Total Revenues	7,721	2,000
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
299 Assets less than \$5000		2,200
920 Land/Building	8,680	
Account:	8,680	2,200
Group:	8,680	2,200
Total Expenditures	8,680	2,200

2225 Employee Christmas Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341010 Miscellaneous Collections	218	250
	Group:	250
370000 Investment and Royalty Earnings		
371010 Interest-Operating	13	15
	Group:	15
Total Revenues	231	265
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
200 Supplies	403	500
300 Purchased Services		1,500
	Account:	2,000
	Group:	2,000
Total Expenditures	403	2,000

2310 Tax Increment District

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	377	400
Group:	377	400
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	4,128	4,500
Group:	4,128	4,500
380000 Other Financing Sources		
383020 Transfer from Fund 4530		10
Group:		10
Total Revenues	17,586	17,991
Expenditures		
470000 Housing and Community Development		
470110 Administration		
300 Purchased Services	6,981	9,000
358 Payment to General	3,752	3,752
375 Education, Travel, Dues		500
736 TIFD Grants	27,695	174,325
Account:	38,428	187,577
Group:	38,428	187,577
490000 DEBT SERVICE		
490200 Revenue Bonds		
610 Principal	64,381	66,319
620 Interest	15,437	13,500
Account:	79,818	79,819
Group:	79,818	79,819
520000 Other Financing Uses		
521019 Transfer to Special Gas Tax Fund		
822 Transfer to Other Funds	2,859	
Account:	2,859	0
Group:	2,859	0
Total Expenditures	121,105	267,396

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CITY OF POLSON
Fund Budget Summary
For the Year: 2019 - 2020

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2310 Tax Increment District

Account	Previous Year Actual	Final Budget
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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	12	30
Account:	12	30
Group:	12	30
Total Expenditures	12	30

2380 Stormwater System Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
343020 Water Revenues	13	0
343030 Sewer Revenues	112,678	112,800
Group:	112,691	112,800
370000 Investment and Royalty Earnings		
371010 Interest-Operating	2,892	3,000
Group:	2,892	3,000
Total Revenues	115,583	115,800
Expenditures		
430000 PUBLIC WORKS		
430235 Storm Drainage		
200 Supplies	1,116	
300 Purchased Services	11,244	15,000
354 Engineer Services	49	5,000
358 Payment to General	512	512
Account:	12,921	20,512
Group:	12,921	20,512
520000 Other Financing Uses		
521019 Transfer to Special Gas Tax Fund		
822 Transfer to Other Funds		4,000
Account:		4,000
Group:		4,000
Total Expenditures	12,921	24,512

2386 Street Permits Revenue

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
320000 Licenses and Permits		
323020 Street Cut Permits	2,969	3,500
	Group:	3,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating	104	120
	Group:	120
Total Revenues	3,073	3,620
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
300 Purchased Services		18,000
	Account:	18,000
	Group:	18,000
Total Expenditures		18,000

2390 Drug Forfeiture Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
350000 Fines and Forfeitures		
351010 Surcharge Ord. #621	5,303	6,000
	Group:	6,000
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd	7,500	1,000
	Group:	1,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	170	180
	Group:	180
Total Revenues	12,973	7,180
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	269	1,000
294 DTF Operations		1,000
299 Assets less than \$5000		5,000
300 Purchased Services	8,364	8,500
345 Telephone & Data Svcs	955	1,000
940 Machinery & Equipment	25,065	17,000
	Account:	33,500
	Group:	33,500
Total Expenditures	34,653	33,500

2391 DUI Court Fee Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
350000 Fines and Forfeitures		
351000 Court Fines and Forfeitures		1,000
	Group:	1,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	3	5
	Group:	5
Total Revenues	3	1,005
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies		550
	Account:	550
	Group:	550
Total Expenditures		550

2394 Building Code Enforcement

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
320000 Licenses and Permits		
323010 Building Permits	58,959	75,000
323011 Plan Review Fees	22,790	24,000
323012 Mechanical Permit Comm & Res	4,574	6,500
323013 Demolition Permits	320	500
323021 Plumbing Permit Comm & Res	3,528	7,000
323022 Electrical Permit Res. Only	6,968	8,000
323025 Fire Sprinkler Permit - Comm.		1,500
Group:	97,139	122,500
340000 Charges for Services		
341010 Miscellaneous Collections	40	0
Group:	40	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	562	600
Group:	562	600
Total Revenues	97,741	123,100

Expenditures

420000 PUBLIC SAFETY		
420500 Protective Inspections		
100 Personal Services	25,411	64,415
125 Compensated Absences	15,975	4,500
140 Social Security/Medicare	3,089	5,076
141 Unemployment Insurance	310	379
142 Worker's Compensation	232	524
143 PERS/Retirement	3,547	5,975
145 Medical/Life Insurance	5,942	12,902
200 Supplies	237	250
231 Gas, Oil, Diesel Fuel,	492	500
299 Assets less than \$5000	1,065	2,900
300 Purchased Services	63,164	13,000
345 Telephone & Data Svcs	818	850
348 Wireless services	628	630
354 Engineer Services		5,000
355 GIS Services		2,000
358 Payment to General	3,000	3,000
375 Education, Travel, Dues	337	2,500
501 DOC Bldg Ed Asmt	409	400
900 Capital Outlay \$5,000+	5,208	
Account:	129,864	124,801
Group:	129,864	124,801

2394 Building Code Enforcement

Account	Previous Year Actual	Final Budget
-----	-----	-----
Total Expenditures	129,864	124,801

2395 Tree Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	11	15
Group:	11	15
380000 Other Financing Sources		
383010 Transfer from Other Fund	2,500	2,500
Group:	2,500	2,500
Total Revenues	2,511	2,515
Expenditures		
480000 Conservation of Natural Resources		
480150 Tree Conservation		
300 Purchased Services	3,885	3,500
341 Electric	205	250
935 Tree Restoration	784	1,000
Account:	4,874	4,750
Group:	4,874	4,750
Total Expenditures	4,874	4,750

2398 Credit Card Fees

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341090 Credit Card Convenience Fees	4,601	4,800
Group:	4,601	4,800
370000 Investment and Royalty Earnings		
371010 Interest-Operating	3	0
Group:	3	0
Total Revenues	4,604	4,800
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
313 Visa/Mastercharge Service	4,442	5,000
Account:	4,442	5,000
Group:	4,442	5,000
Total Expenditures	4,442	5,000

2510 Siderwalk Loan Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	305	325
Group:	305	325
Total Revenues	305	325

2702 Fire Training Center Donations

Account	Previous Year Actual	Final Budget

Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
200 Supplies		91
	Account:	91
	Group:	91
Total Expenditures		91

2703 Fire Memb. Donation Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate	100	0
Group:	100	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	31	35
Group:	31	35
Total Revenues	131	35
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
200 Supplies		6,000
299 Assets less than \$5000	1,119	
Account:	1,119	6,000
Group:	1,119	6,000
Total Expenditures	1,119	6,000

2705 Downtown Christmas Light Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	4	5
	Group:	5
Total Revenues	4	5
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
200 Supplies		100
	Account:	100
	Group:	100
Total Expenditures		100

2710 Kids Safety/POLICE/FIRE

Account	Previous Year Actual	Final Budget

Expenditures		
420000 PUBLIC SAFETY		
420144 Juvenile Programs		
200 Supplies		4
	Account:	4
	Group:	4
Total Expenditures		4

2720 Police Donations

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd	4,526	5,000
367010 Police Bike Auction	463	250
Group:	4,989	5,250
370000 Investment and Royalty Earnings		
371010 Interest-Operating	20	25
Group:	20	25
Total Revenues	5,009	5,275
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	2,397	2,500
299 Assets less than \$5000	52	
300 Purchased Services	1,076	1,000
730 Grants and Donations to	4,398	4,400
Account:	7,923	7,900
Group:	7,923	7,900
Total Expenditures	7,923	7,900

2730 K-9 Donati on Fund

Account -----	Previ ous Year Actual -----	Fi nal Budget -----
Revenues		
370000 Investment and Royal ty Earni ngs		
371010 Interest-Operati ng	4	0
Group:	4	0
380000 Other Fi nanci ng Sources		
382010 Sale of General Fi xed Assets	1	0
Group:	1	0
Total Revenues	5	0
Expendi tures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigati on		
200 Supplies		71
900 Capital Outlay \$5,000+	4,400	
Account:	4,400	71
Group:	4,400	71
Total Expendi tures	4,400	71

2810 Police Training Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
335050 Insurance Premium Apportionment	14,224	14,500
Group:	14,224	14,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating	56	60
Group:	56	60
Total Revenues	14,280	14,560
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
375 Education, Travel, Dues	10,370	12,000
Account:	10,370	12,000
Group:	10,370	12,000
Total Expenditures	10,370	12,000

2820 Gas Apportionment Tax Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
335040 Gasoline Tax Apportionment	100,301	103,307
Group:	100,301	103,307
360000 Miscellaneous Revenues		
360000 Miscellaneous Revenues	1,100	0
Group:	1,100	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	209	200
Group:	209	200
Total Revenues	101,610	103,507
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
200 Supplies	13,593	20,000
231 Gas, Oil, Diesel Fuel,	11,515	12,000
280 Paving Materials	19,750	18,000
281 Street Maint Chemicals	11,286	22,000
300 Purchased Services	15,015	17,000
Account:	71,159	89,000
Group:	71,159	89,000
490000 DEBT SERVICE		
490500 Other Debt Service Payments		
610 Principal	11,076	11,215
620 Interest	969	662
Account:	12,045	11,877
Group:	12,045	11,877
Total Expenditures	83,204	100,877

2821 Gas Tax- Special Street Allocation Program

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
330000 Intergovernmental Revenues		
335040 Gasoline Tax Apportionment	37,141	79,692
Group:	37,141	79,692
380000 Other Financing Sources		
383010 Transfer from Other Fund	2,859	4,000
Group:	2,859	4,000
Total Revenues	40,000	83,692
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
900 Capital Outlay \$5,000+	2,797	121,495
Account:	2,797	121,495
Group:	2,797	121,495
Total Expenditures	2,797	121,495

2875 Police Federal Grants

Account	Previous Year Actual	Final Budget

Revenues		
330000 Intergovernmental Revenues		
334010 Crime Control		2,500
	Group:	2,500
Total Revenues		2,500
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
262 Protective Gear		2,500
	Account:	2,500
	Group:	2,500
Total Expenditures		2,500

2943 RCDI/Growth Policy

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

**SPECIAL REVENUE FUNDS
DEBT OBLIGATIONS SUPPLEMENT SCHEDULE
LOANS, CONTRACTS, NOTES, LEASE PURCHASE, ETC.
Fiscal Year 2019 - 2020**

Fund Name: Tax Increment District

Fund No. 2310

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
Tax Increment Financing Bonds	66319	13500		79819
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL	13500	0	79819	79819

Fund Name: Gas Tax Apportionment Fund

Fund No. 2820

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
Intercap Vehicle Loan	11215	662		11877
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL	11215	662	0	11877

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	763	800
Group:	763	800
Total Revenues	763	800
Expenditures		
520000 Other Financing Uses		
521000 Interfund Operating Transfers Out		
821 Transfer to General		20,000
Account:		20,000
Group:		20,000
Total Expenditures		20,000
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	66,209	67,000
363040 P & I Special Assessments	137	200
Group:	66,346	67,200
370000 Investment and Royalty Earnings		
371010 Interest-Operating	381	400
Group:	381	400
Total Revenues	66,727	67,600
Expenditures		
490000 DEBT SERVICE		
490300 Special Improvement Bonds		
610 Principal	50,293	54,779
620 Interest	15,932	11,446
Account:	66,225	66,225
Group:	66,225	66,225
Total Expenditures	66,225	66,225
131000 Due From (Previous Year)	_____	
211000 Due To (Previous Year)	_____	
131000 Due From (Current Year)	_____	
211000 Due To (Current Year)	_____	

D. Capital Projects Funds

4000

4530 TIFD Ci ty Dock & Wal kpath project

Account	Previ ous Year Actual	Fi nal Budget
-----	-----	-----
Expendi tures		
520000 Other Fi nanci ng Uses		
521000 Interfund Operati ng Transfers Out		
834 Transfer to Fund 2310		10
	Account:	10
	Group:	10
Total Expendi tures		10

E. Enterprise Funds

5000

CITY OF POLSON
Fund Budget Summary
For the Year: 2019 - 2020

5210 Water Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
343020 Water Revenues	1,066,833	1,100,000
343022 Unmetered/Coin-op Water Sales	2,206	2,500
343024 Sale Materials/Supplies	9,370	10,000
343025 Water Permits	4,500	5,000
343026 Water Installation Charges	150	500
343027 Miscellaneous Revenue	164	200
	Group: 1,083,223	1,118,200
360000 Miscellaneous Revenues		
365051 Water - scrap metal		600
	Group:	600
370000 Investment and Royalty Earnings		
371010 Interest-Operating	14,558	15,000
	Group: 14,558	15,000
Total Revenues	1,097,781	1,133,800
Expenses		
430500 Water Utilities		
200 Supplies	904	1,500
260 Clothing Allowance		2,250
295 Misc Income purchase offset		400
297 Home and Security		25,000
299 Assets less than \$5000	135	5,000
300 Purchased Services	1,807	9,500
313 Visa/Mastercharge Service		300
345 Telephone & Data Svcs	1,314	1,350
348 Wireless services	2,380	2,600
354 Engineer Services	9,690	3,000
375 Education, Travel, Dues	1,238	4,200
540 Irrigation Assessments	164	250
546 Water Quality Tap Fee		5,000
901 Replacement and Depreciation		25,000
	Account: 17,632	85,350
430510 Administration		
358 Payment to General	69,525	69,525
	Account: 69,525	69,525
430530 Source of Supply and Pumping		
100 Personal Services	44,866	37,188

CITY OF POLSON
Fund Budget Summary
For the Year: 2019 - 2020

5210 Water Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
120 Overtime	2,581	2,851
125 Compensated Absences	3,442	4,000
140 Social Security/Medicare	3,840	3,306
141 Unemployment Insurance	381	243
142 Worker's Compensation	3,700	2,846
143 PERS/Retirement	4,361	3,818
145 Medical/Life Insurance	6,578	5,381
200 Supplies	2,331	2,500
299 Assets less than \$5000		5,000
300 Purchased Services	5,227	10,000
341 Electric	49,627	55,000
348 Wireless services	119	
354 Engineer Services	1,172	15,000
900 Capital Outlay \$5,000+	26,954	600,000
Account:	155,179	747,133
430540 Purification and Treatment		
100 Personal Services	42,086	37,688
120 Overtime	2,581	2,851
125 Compensated Absences	3,442	3,500
140 Social Security/Medicare	3,630	3,307
141 Unemployment Insurance	361	242
142 Worker's Compensation	3,552	2,846
143 PERS/Retirement	4,123	3,818
145 Medical/Life Insurance	6,178	5,382
200 Supplies	15,039	18,000
300 Purchased Services	1,736	5,000
354 Engineer Services		10,000
Account:	82,728	92,634
430550 Transmission and Distribution		
100 Personal Services	46,068	45,205
120 Overtime	1,545	1,422
125 Compensated Absences	8,462	6,000
140 Social Security/Medicare	4,194	3,929
141 Unemployment Insurance	421	289
142 Worker's Compensation	4,141	3,443
143 PERS/Retirement	4,806	4,563
145 Medical/Life Insurance	8,169	7,306
200 Supplies	16,938	50,000
231 Gas, Oil, Diesel Fuel,	9,440	10,000
299 Assets less than \$5000	1,293	5,000
300 Purchased Services	18,465	40,000
345 Telephone & Data Svcs	2,673	2,800
354 Engineer Services		20,000
900 Capital Outlay \$5,000+	399	100,000
901 Replacement and Depreciation	485	100,000
919 Utility System Upgrades	230	150,000
940 Machinery & Equipment		10,000
Account:	127,729	559,957
430560 Geographical Information Systems (GIS)		
345 Telephone & Data Svcs	96	

CITY OF POLSON
 Fund Budget Summary
 For the Year: 2019 - 2020

5210 Water Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
348 Wi reless services	94	
Account:	190	
430570 Customer Accounting and Collection		
100 Personal Services	28,187	35,433
120 Overtime	420	1,554
125 Compensated Absences	2,918	3,500
140 Social Security/Medicare	2,332	3,035
141 Unemployment Insurance	236	223
142 Worker's Compensation	904	2,143
143 PERS/Retirement	2,705	3,510
145 Medical /Life Insurance	6,557	7,115
200 Supplies	193	2,000
299 Assets less than \$5000	2,296	5,000
300 Purchased Services	10,587	12,000
395 Damage Payout		2,000
808 Cash Short (Long)	-5	
900 Capital Outlay \$5,000+	42,318	70,000
Account:	99,648	147,513
Group:	552,631	1,702,112
490200 Revenue Bonds		
610 Principal	26,000	26,000
620 Interest	6,350	5,980
Account:	32,350	31,980
Group:	32,350	31,980
Total Expenses	584,981	1,734,092

5210 Water 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	 _____	 _____

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
Revenues		
330000 Intergovernmental Revenues		
331010 CDBG Grant Funds		9,000
334120 Treasure State Endowment Program		765,000
334121 DNRC Grant		125,000
Group:		899,000
340000 Charges for Services		
343024 Sale Materials/Supplies		1,000
343027 Miscellaneous Revenue	1,803	2,000
343031 Sewer Service Charges	1,576,384	1,800,000
343033 Sewer Permits Repl/Depr	5,688	6,000
Group:	1,583,875	1,809,000
360000 Miscellaneous Revenues		
361100 Sewer Dept. Land Rental	18,150	18,150
362031 Insurance Reimbursements	1,645	
Group:	19,795	18,150
370000 Investment and Royalty Earnings		
371010 Interest-Operating	16,340	17,000
Group:	16,340	17,000
380000 Other Financing Sources		
381020 Revenue Bond Proceeds	5,045,129	3,002,614
Group:	5,045,129	3,002,614
 Total Revenues	 6,665,139	 5,745,764

Expenses

430600 Sewer Utilities		
200 Supplies	980	1,000
260 Clothing Allowance		2,250
295 Misc Income purchase offset		500
297 Home and Security		20,000
299 Assets less than \$5000	-34	5,000
300 Purchased Services	1,718	10,500
313 Visa/Mastercharge Service		400
345 Telephone & Data Svcs	4,979	5,500
348 Wireless services	2,380	2,500
354 Engineer Services	1,439	1,500
375 Education, Travel, Dues	1,021	2,000

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
540 Irrigation Assessments	130	150
901 Replacement and Depreciation	485	100,000
Account:	13,098	151,300
430610 Administration		
358 Payment to General	59,584	59,584
Account:	59,584	59,584
430630 Collection and Transmission		
100 Personal Services	16,177	27,680
120 Overtime	938	2,020
125 Compensated Absences	1,395	1,500
140 Social Security/Medicare	1,400	2,359
141 Unemployment Insurance	139	172
142 Worker's Compensation	1,455	2,016
143 PERS/Retirement	1,586	2,705
145 Medical/Life Insurance	2,213	2,957
200 Supplies	7,897	20,000
231 Gas, Oil, Diesel Fuel,	10,262	13,000
299 Assets less than \$5000		5,000
300 Purchased Services	29,952	40,000
341 Electric	64,920	55,000
354 Engineer Services	196	10,000
900 Capital Outlay \$5,000+	5,611	250,000
940 Machinery & Equipment	14,183	18,000
950 Construction	115	2,085,000
Account:	158,439	2,537,409
430640 Treatment and Disposal		
100 Personal Services	56,855	
120 Overtime	2,623	
125 Compensated Absences	10,306	
140 Social Security/Medicare	5,228	
141 Unemployment Insurance	524	
142 Worker's Compensation	5,100	
143 PERS/Retirement	5,980	
145 Medical/Life Insurance	9,744	
200 Supplies	260	1,000
299 Assets less than \$5000	140	
300 Purchased Services	3,573	5,000
334 WRRF Operating Costs	10,764	
900 Capital Outlay \$5,000+		400,000
940 Machinery & Equipment	552	
Account:	111,649	406,000
430645 Wastewater Resource Recovery Facility		
100 Personal Services		83,463
120 Overtime		3,185
125 Compensated Absences		2,500
140 Social Security/Medicare		6,704
141 Unemployment Insurance		490
142 Worker's Compensation		5,817
143 PERS/Retirement		7,729
145 Medical/Life Insurance		11,246

CITY OF POLSON
Fund Budget Summary
For the Year: 2019 - 2020

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
210 Office Supplies		1,600
215 Chemicals/Lab/Medical		8,000
220 Operating supplies		6,000
230 Repair and Maintenance		2,000
231 Gas, Oil, Diesel Fuel,		20,000
299 Assets less than \$5000		5,000
300 Purchased Services		30,000
341 Electric		50,000
345 Telephone & Data Svcs		6,000
348 Wireless services		6,000
354 Engineer Services		15,000
360 Repair and Maintenance		5,000
375 Education, Travel, Dues		2,500
510 Insurance Premiums		18,000
901 Replacement and Depreciation		200,000
922 Mechanical Treatment Plant	3,973,188	736,109
940 Machinery & Equipment		12,000
Account:	3,973,188	1,244,343
430660 Geographical Information Systems (GIS)		
200 Supplies	795	
345 Telephone & Data Svcs	96	
348 Wireless services	212	
Account:	1,103	
430670 Customer Accounting and Collection		
100 Personal Services	47,343	29,287
120 Overtime	1,420	1,059
125 Compensated Absences	4,741	2,500
140 Social Security/Medicare	3,965	2,464
141 Unemployment Insurance	401	180
142 Worker's Compensation	2,470	1,649
143 PERS/Retirement	4,589	2,848
145 Medical /Life Insurance	9,577	5,584
200 Supplies	3,762	4,000
299 Assets less than \$5000	2,296	5,000
300 Purchased Services	9,729	15,000
375 Education, Travel, Dues	111	1,300
395 Damage Payout		2,000
900 Capital Outlay \$5,000+	42,966	70,000
Account:	133,370	142,871
Group:	4,450,431	4,541,507
490200 Revenue Bonds		
610 Principal	312,000	346,000
620 Interest	192,251	325,430
Account:	504,251	671,430
Group:	504,251	671,430

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Total Expenses	4,954,682	5,212,937
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: 2019 - 2020

5010 Golf Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
346002 Golf Food Soda	6,516	8,500
346003 Golf Food Snacks	1,274	1,300
346004 Golf Cart Food	2,031	2,700
346006 Golf Cart Beer	14,178	18,600
346007 Golf Cart Soda	2,989	4,200
346010 Golf Restaurant Food Service	49,278	59,000
346011 Golf Beer Revenue	34,211	43,500
346012 Golf Wine Revenue	4,687	6,300
346014 Boettcher Park Concession		8,000
346015 Green Fee Punch Card	49,855	50,000
346016 Golf Cart Annual Pass	12,529	15,500
346017 Golf Bag Storage Fees	517	600
346020 Green Fees	309,520	330,000
346021 Golf Season Pass Fees	277,888	280,000
346022 Storage Fees	27,997	30,000
346023 Golf Cart Rental Fees	123,194	130,000
346024 Golf Trail Use Fees	31,772	32,000
346025 Flathead Golf Association Punch Card Revenues	2,226	2,300
346026 Cart Punch Card Fees	11,610	12,000
346027 Driving Range	14,778	18,000
346028 Gasoline Sales	549	550
346029 Miscellaneous Revenue	485	
346030 Driving Range - CC Receipts	11,236	12,000
346031 Driving Range Pass	250	1,000
346037 Golf Finn Cycle Rental		1,200
346038 Golf Simulator Fees		1,000
	Group:	989,570 1,068,250
360000 Miscellaneous Revenues		
361120 Building Rental	3,600	3,600
362039 Pepsi-Cola Contract Revenue		800
362060 Misc Reimbursements	61	
	Group:	3,661 4,400
370000 Investment and Royalty Earnings		
371010 Interest-Operating	2,169	2,200
	Group:	2,169 2,200
380000 Other Financing Sources		
382010 Sale of General Fixed Assets	3,000	14,000
	Group:	3,000 14,000
 Total Revenues	 998,400	 1,088,850

5010 Golf Fund

Account	Previous Year Actual	Final Budget

Expenses		
460446 Golf Course - Greenskeeping		
100 Personal Services	195,148	236,551
120 Overtime	7,784	5,000
125 Compensated Absences	12,586	13,000
140 Social Security/Medicare	16,133	18,551
141 Unemployment Insurance	1,616	1,373
142 Worker's Compensation	18,353	20,175
143 PERS/Retirement	14,068	13,161
145 Medical/Life Insurance	27,987	28,752
200 Supplies	1,124	1,500
221 Fertilizer/Chemicals/Seed	40,838	42,000
223 Seed	73	
229 Miscellaneous	124	500
231 Gas, Oil, Diesel Fuel,	20,206	23,000
232 Sprinkler Parts	14,251	6,000
233 Mach/Equip/Parts	13,375	23,000
234 Course Repair Parts	3,563	7,500
241 Small Tools	657	1,000
299 Assets less than \$5000	653	
300 Purchased Services	3,820	7,000
331 License and Permits	210	450
341 Electric	20,394	26,000
342 Water	3,177	4,500
345 Telephone & Data Svcs	1,640	1,100
348 Wireless services	1,775	2,200
349 Garbage Disposal Services	1,113	1,500
358 Payment to General	30,000	30,000
360 Repair and Maintenance		2,000
375 Education, Travel, Dues	4,869	4,800
450 Landscaping	267	1,500
452 Gravel/Sand/Peat	5,715	9,150
540 Irrigation Assessments	4,423	6,500
901 Replacement and Depreciation	23,000	86,000
920 Land/Building	6,071	
934 Sprinkler System	14,896	
Account:	509,909	623,763
460447 Golf Course - Pro Shop		
100 Personal Services	34,060	35,000
120 Overtime	37	
140 Social Security/Medicare	2,608	2,700
141 Unemployment Insurance	256	260
142 Worker's Compensation	2,481	2,500
143 PERS/Retirement	11	
145 Medical/Life Insurance	22	
200 Supplies	2,748	3,500
229 Miscellaneous	100	100

5010 Golf Fund

Account	Previous Year Actual	Final Budget
233 Mach/Equip/Parts	80	
300 Purchased Services	6,246	9,000
313 Visa/Mastercharge Service	14,677	15,000
335 Membership & Registration	200	200
337 Advertising	5,980	6,500
341 Electric	5,614	5,700
342 Water	1,156	1,500
345 Telephone & Data Svcs	1,929	2,000
349 Garbage Disposal Services	1,090	1,100
350 Contracted Services	130,700	143,000
360 Repair and Maintenance		1,000
808 Cash Short (Long)	-12	
Account:	209,983	229,060
460448 Golf Course - Carts		
231 Gas, Oil, Diesel Fuel,	5,997	6,000
233 Mach/Equip/Parts	816	1,000
Account:	6,813	7,000
460449 Golf Course - Driving Range		
313 Visa/Mastercharge Service	1,206	1,300
Account:	1,206	1,300
460450 Golf Course Restaurant		
205 Kitchen Supplies	5,047	5,500
268 Golf Restaurant Snacks	1,894	1,800
269 Golf Restaurant Food	40,771	42,000
270 Beer & Wine Supplies	30,240	31,000
278 Golf Restaurant Soda	6,517	8,200
290 Inventory Adjustment		1,000
Account:	84,469	89,500
460460 G. C. Restaurant O & M		
100 Personal Services	64,405	60,000
120 Overtime	1,144	1,000
125 Compensated Absences		2,000
130 Employee Benefits		5,000
140 Social Security/Medicare	5,014	4,800
141 Unemployment Insurance	492	450
142 Worker's Compensation	4,642	4,200
143 PERS/Retirement	2,440	2,000
145 Medical/Life Insurance	22	
149 Golf Restaurant Gratuities	252	
200 Supplies	757	1,000
229 Miscellaneous		100
231 Gas, Oil, Diesel Fuel,	2,492	2,800
299 Assets less than \$5000	320	1,000
300 Purchased Services	10,102	6,000
313 Visa/Mastercharge Service	1,247	1,300
331 License and Permits	600	700
337 Advertising	125	500
341 Electric	2,404	2,500
342 Water	1,156	1,500
345 Telephone & Data Svcs	1,251	1,500

CITY OF POLSON
 Fund Budget Summary
 For the Year: 2019 - 2020

5010 Golf Fund

Account	Previous Year Actual	Final Budget
349 Garbage Disposal Services	953	950
360 Repair and Maintenance		1,500
375 Education, Travel, Dues		200
808 Cash Short (Long)	-407	
901 Replacement and Depreciation	7,500	
920 Land/Building	36,169	
Account:	143,080	101,000
460465 Golf Training Center		
100 Personal Services		2,000
140 Social Security/Medicare		153
141 Unemployment Insurance		10
142 Worker's Compensation		150
200 Supplies		100
231 Gas, Oil, Diesel Fuel,		100
313 Visa/Mastercharge Service		100
337 Advertising		250
341 Electric		100
345 Telephone & Data Svcs		100
349 Garbage Disposal Services		50
Account:		3,113
Group:	955,460	1,054,736
490200 Revenue Bonds		
610 Principal	41,871	42,910
620 Interest	25,424	24,386
Account:	67,295	67,296
490510 Bank Loan Debt Service		
610 Principal	17,159	17,920
620 Interest	15,481	14,737
Account:	32,640	32,657
Group:	99,935	99,953
Total Expenses	1,055,395	1,154,689

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	 _____	 _____

5045 Golf Training Center Construction Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
365000 Donations		150,000
Group:		150,000
Total Revenues		150,000
Expenses		
460465 Golf Training Center		
920 Land/Building		50,000
940 Machinery & Equipment		100,000
Account:		150,000
Group:		150,000
Total Expenses		150,000
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

5201 Water Impact Fees

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341072 Impact Fee	40,279	70,000
	Group:	70,000
370000 Investment and Royalty Earnings		
371016 Interest-Impact Fee Funds	2,213	2,500
	Group:	2,500
Total Revenues	42,492	72,500
Expenses		
430500 Water Utilities		
898 Reimburse Impact Fees	6,602	
900 Capital Outlay \$5,000+	180	360,000
	Account:	360,000
	Group:	360,000
Total Expenses	6,782	360,000

5201 Water Impact Fees

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

5301 Sewer Impact Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
341072 Impact Fee	18,384	30,000
	Group:	30,000
370000 Investment and Royalty Earnings		
371016 Interest-Impact Fee Funds	1,110	1,200
	Group:	1,200
Total Revenues	19,494	31,200
Expenses		
430600 Sewer Utilities		
900 Capital Outlay \$5,000+		200,000
	Account:	200,000
	Group:	200,000
Total Expenses		200,000

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	 _____	 _____

**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, 2020	
Number:	<u>5201, 5210, 5301,5310</u>		
ACCOUNT NO.	DESCRIPTION	Previous Year Actual	Final Budget
189100	SOURCE OF SUPPLY:		
	Land Rights		
	Structures		
	Reservoirs	180	360,000
	Wells	26,954	600,000
TOTAL SOURCE OF SUPPLY.....		27,134	960,000
189200	PUMPING PLANT:		
	Land Rights		
	Structures		
	Pumps		
TOTAL PUMPING PLANT.....		0	0
189300	TREATMENT PLANT:		
	Land Rights		
	Structures	3,973,740	1,336,109
	Treatment Equipment		12,000
TOTAL TREATMENT PLANT.....		3,973,740	1,348,109
189400	TRANSMISSION AND DISTRIBUTION:		
	Land Rights		
	Structures		20,000
	Mains		1,825,000
	Services		250,000
	Meters	85,284	140,000
	Hydrants		
	Lift Stations	19,909	462,000
TOTAL TRANSMISSION AND DISTRIBUTION.....		105,193	2,697,000
189500	GENERAL PLANT:		
	Land Rights		
	Structures		
	Machinery and Equipment	1,599	481,000
TOTAL GENERAL PLANT.....		1,599	481,000
*TOTAL UTILITY ASSETS.....		4,107,666	5,486,109

*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.

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

FUND:		City of Polson		
Title:	Golf Fund & Golf Training Center Const.	Fiscal Year ended June 30, 2020		
Number:	<u>5010, 5045</u>			
ACCOUNT NO.	DESCRIPTION	Previous Year Actual	Final	Budget
181000	LAND:			
	TOTAL LAND	0		0
182000	BUILDINGS:			
	Storage Container	6,071		
	Concession Stand	36,169		
	Training Center			50,000
	TOTAL BUILDINGS	42,240		50,000
184000	IMPROVEMENTS OTHER THAN BUILDINGS:			
	Sprinkler system	17,896		
	A/C Unit	7,500		
	TOTAL IMPROVEMENTS OTHER THAN BUILDINGS	25,396		0
186000	MACHINERY AND EQUIPMENT:			
	Used dump truck	20,000		
	Wheel Loader			64,000
	Other scheduled replacements			22,000
	Golf Simulators (2)			100,000
	TOTAL MACHINERY AND EQUIPMENT	20,000		186,000
	*TOTAL ASSETS.....	87,636		236,000

*Total shown here to be same as total for Golf Fund and Golf Training Center Construction Fund - 900 Capital Outlay

CITY OF POLSON
Tax Levy Requirements Schedule Non-Voted
For the Year: 2019 - 2020

1 Mill Yield: (10) 9696.92
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	3,086,539	517,079	3,603,618	625,178	1,599,150	2,224,328	1,379,290	3,603,618	142.2400
Totals	3,086,539	517,079	3,603,618	625,178	1,599,150	2,224,328	1,379,290	3,603,618	142.2400

CITY OF POLSON
Tax Levy Requirements Schedule Voted
For the Year: 2019 - 2020

1 Mill Yield: (10) 9696.92
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	244,568	81,979	326,547	130,949	2,144	133,093	193,454	326,547	19.9500
2372 Permi ssi ve Medi cal Mil	134,952	4,852	139,804	4,820	1,263	6,083	133,721	139,804	13.7900
Total s	379,520	86,831	466,351	135,769	3,407	139,176	327,175	466,351	33.7400

CITY OF POLSON
Non-Levied Funds - Summary Schedule
For the Year: 2019 - 2020

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	120,000	22,962	142,962	122,862	20,100	142,962
2002 Parks Impact Fees	9,500	52,652	62,152	53,902	8,250	62,152
2170 Airport	0	5	5	5	0	5
2210 Parks/Salish Point	0	20,834	20,834	20,709	125	20,834
2211 Skate Park Fund	220,000	863	220,863	75,263	145,600	220,863
2212 Cultural Trust Grant	106	0	106	106	0	106
2213 Dog Park/Travis Dolphin	5	-1	4	4	0	4
2214 Rotary Donation	1	0	1	1	0	1
2215 Hanging Basket Maintenance	5,500	502	6,002	1,492	4,510	6,002
2216 Parkland Subdivision Fee (formerly 7060)	0	41,390	41,390	39,190	2,200	41,390
2218 Carol Sampson Sherick Trail Memorial Fund	843	0	843	843	0	843
2219 Parks Donations	0	552	552	447	105	552
2221 Eagle Scout Project Fund	0	13	13	13	0	13
2222 Park Donations - Restricted	0	2,050	2,050	2,040	10	2,050
2223 Parks - Pickle Ball Courts Donations	2,200	785	2,985	985	2,000	2,985
2225 Employee Christmas Fund	2,000	816	2,816	2,551	265	2,816
2310 Tax Increment District	267,396	635,247	902,643	884,652	17,991	902,643
2350 Local Government Study Commission	30	-5	25	0	25	25
2380 Stormwater System Fund	24,512	718,106	742,618	626,818	115,800	742,618
2386 Street Permits Revenue	18,000	7,852	25,852	22,232	3,620	25,852
2390 Drug Forfeiture Fund	33,500	1,439	34,939	27,759	7,180	34,939
2391 DUI Court Fee Fund	550	1,053	1,603	598	1,005	1,603
2394 Building Code Enforcement	124,801	94,407	219,208	96,108	123,100	219,208
2395 Tree Fund	4,750	871	5,621	3,106	2,515	5,621
2398 Credit Card Fees	5,000	788	5,788	988	4,800	5,788

CITY OF POLSON
Non-Levied Funds - Summary Schedule
For the Year: 2019 - 2020

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	216	18,116	596	17,520	18,116
2402 Light Maintenance District #20	12,500	2,310	14,810	2,765	12,045	14,810
2500 Weed Cleanup Maintenance Fund	1,500	20,802	22,302	22,192	110	22,302
2510 Sidewalk Loan Fund	0	63,436	63,436	63,111	325	63,436
2702 Fire Training Center Donations	91	-1	90	90	0	90
2703 Fire Memb. Donation Fund	6,000	369	6,369	6,334	35	6,369
2705 Downtown Christmas Light Fund	100	795	895	890	5	895
2710 Kids Safety/POLICE/FIRE	4	-1	3	3	0	3
2720 Police Donations	7,900	2,004	9,904	4,629	5,275	9,904
2730 K-9 Donation Fund	71	-1	70	70	0	70
2810 Police Training Fund	12,000	14,296	26,296	11,736	14,560	26,296
2820 Gas Apportionment Tax Fund	100,877	52,054	152,931	49,424	103,507	152,931
2821 Gas Tax- Special Street Allocation Program	121,495	-600	120,895	37,203	83,692	120,895
2875 Police Federal Grants	2,500	0	2,500	0	2,500	2,500
2932 Parks ARRA Recycle Grant	0	74	74	74	0	74
2943 RCDI/Growth Policy	0	194	194	194	0	194
2953 NW Drug Task Force	0	0	0	0	0	0
3500 SPECIAL ASSESSMENT DEBT-Revolving Fund	20,000	138,741	158,741	157,941	800	158,741
3542 SID #42 Streetscape Main St. Imp. Project	66,225	68,554	134,779	67,179	67,600	134,779
4530 TIFD City Dock & Walkpath project	10	-1	9	9	0	9
5010 Golf Fund	1,154,689	306,352	1,461,041	372,191	1,088,850	1,461,041
5045 Golf Training Center Construction Fund	150,000	0	150,000	0	150,000	150,000
5201 Water Impact Fees	360,000	179,389	539,389	466,889	72,500	539,389
5210 Water Fund	1,734,092	2,623,126	4,357,218	3,223,418	1,133,800	4,357,218
5301 Sewer Impact Fees	200,000	66,824	266,824	235,624	31,200	266,824

CITY OF POLSON
Non-Levied Funds - Summary Schedule
For the Year: 2019 - 2020

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	5,212,937	3,400,942	8,613,879	2,868,115	5,745,764	8,613,879
Totals	10,019,585	8,543,055	18,562,640	9,573,351	8,989,289	18,562,640