



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

MONTANA

FINAL

BUDGET DOCUMENT



Fiscal Year ended June 30, 2021

City of Polson

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

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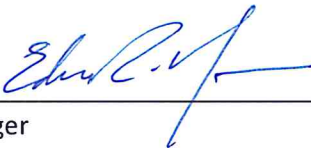
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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2021, was prepared according to law and adopted by the City Commission, on September 3, 2020; and that all financial data and other information set forth herein are complete and correct to to the best of my knowledge and belief.

Signed  Date 10/1/20
Mayor

Signed  Date 10/1/2020
Manager

City of Polson

CITY OF POLSON

RESOLUTION NO. 2020-#012

A RESOLUTION TO ADOPT A BUDGET FOR THE CITY OF POLSON, MONTANA FOR THE FISCAL YEAR 2020-2021.

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 24, 2020 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 2021 budget on Thursday, September 3, 2020 during a special 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 2020-2021 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 2020 taxable value for district 23P and 23PT is \$10,016,601 less \$279,012 Incremental Taxable Value, which results in a 2020 Taxable Value of \$9,737,589. 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 144.33 mills, having a value of \$9,737.59 per mill, and

3) that the general fund mill levy for fiscal year 2020-2021 be fixed and adopted at 144.33 mills having a value of \$9,737.59 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 24, 2020 and adopted this Resolution on September 3, 2020, allowing the City of Polson to impose 16.35 mills for permissive medical mills, with a value per mill of \$9,737.59 which will generate approximately \$159,243 for the purpose of offsetting increased health insurance premiums for fiscal year 2020-2021, 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 2021 the municipal mill levy of 19.95 mills with a value per mill of \$9,737.59 will generate approximately \$194,265, and

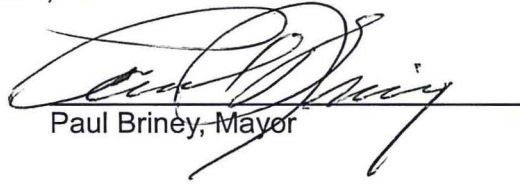
7) that the total mill levies for the City of Polson for fiscal year 2020-2021 be set at 180.63 mills, and

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, 2020.

Passed and approved on this 3rd day of September, 2020.


Paul Briney, Mayor


ATTEST: 
Cora E. Pritt, City Clerk

State of Montana)

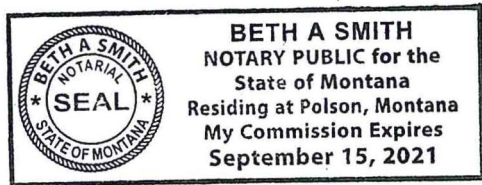
:
County of Lake)

On this 24 day of September 2020, 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: 2020 - 2021

Fund	Personal Services	Operating & Maintenance	Capital Outlay	Other Costs	Transfers	Total
1000 General All-Purpose Fund	\$ 2,125,525	\$ 571,143	\$ 29,850	\$ 211,803	\$ 5,000	\$ 2,943,321
2001 Fire Impact Fees			64,000			64,000
2020 Police Municipal Services Levy	101,779	74,100	72,000			247,879
2210 Parks/Salish Point		4,100				4,100
2211 Skate Park Fund			220,000			220,000
2212 Cultural Trust Grant				106		106
2215 Hanging Basket Maintenance	5,500					5,500
2218 Carol Sampson Sherick Trail Memorial Fund		843				843
2219 Parks Donations		447				447
2221 Eagle Scout Project Fund		13				13
2222 Park Donations - Restricted		1,356				1,356
2225 Employee Christmas Fund		2,150				2,150
2310 Tax Increment District		11,252	10,000	595,931		617,183
2350 Local Government Study Commission					30	30
2372 Permissive Medical Mills					159,243	159,243
2380 Stormwater System Fund		32,012			6,000	38,012
2386 Street Permits Revenue		20,000				20,000
2390 Drug Forfeiture Fund		20,900				20,900
2391 DUI Court Fee Fund		900				900
2394 Building Code Enforcement	103,128	13,440	25,000	700		142,268
2395 Tree Fund		5,000				5,000
2398 Credit Card Fees		6,500				6,500
2401 Light Maintenance District #19		18,500				18,500
2402 Light Maintenance District #20		8,500				8,500
2500 Weed Cleanup Maintenance Fund		2,500				2,500
2702 Fire Training Center Donations		441				441
2703 Fire Memb. Donation Fund			6,295			6,295
2705 Downtown Christmas Light Fund		500				500
2720 Police Donations		5,250		2,150		7,400
2810 Police Training Fund		19,000				19,000
2820 Gas Apportionment Tax Fund		82,000	10,000	11,373		103,373
2821 Gas Tax- Special Street Allocation Program			213,500			213,500
2875 Police Federal Grants		71,849				71,849
2953 NW Drug Task Force		10,000				10,000
3500 SPECIAL ASSESSMENT DEBT - Revolving Fund					20,000	20,000
3542 SID #42 Streetscape Main St. Imp. Project				71,735		71,735
5010 Golf Fund	519,064	512,275	287,500	117,936		1,436,775
5201 Water Impact Fees			360,000			360,000
5210 Water Fund	295,339	477,850	1,384,000	34,873		2,192,062
5301 Sewer Impact Fees			200,000			200,000
5310 Sewer Fund	225,092	493,334	2,462,149	721,176		3,901,751
Total:	\$ 3,375,427	\$ 2,466,155	\$ 5,344,294	\$ 1,767,783	\$ 190,273	\$ 13,143,932



2020 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. 2020 Total Market Value ¹	\$	679,390,465
2. 2020 Total Taxable Value ²	\$	10,016,601
3. 2020 Taxable Value of Newly Taxable Property.....	\$	80,721
4. 2020 Taxable Value less Incremental Taxable Value ³	\$	9,737,589
5. 2020 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
TIF DISTRICT	1,712,462	1,433,450	279,012

Total Incremental Value \$ 279,012

Preparer Jessica Ball

Date 7/30/2020

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

2020 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	_____
<hr/>	
INCORPORATED TOWNS	_____
<hr/>	
POPULATION OF COUNTY	_____
FORM OF GOVERNMENT	_____
NUMBER OF EMPLOYEES (ELECTED)	_____
NUMBER OF EMPLOYEES (NON-ELECTED)	_____

Cities/Towns

CLASS OF CITY/TOWN	3rd
COUNTY LOCATED IN	Lake
YEAR ORGANIZED	1910
REGISTERED VOTERS	3,100
AREA (SQ. MILES)	4.17
POPULATION OF CITY/TOWN	5,060 (2019 Estimate)
FORM OF GOVERNMENT	Com-Mgr-Charter
NUMBER OF EMPLOYEES (ELECTED)	7
NUMBER OF EMPLOYEES (NON-ELECTED)	44 & ~40 Seasonal
MILES OF STREETS AND ALLEYS	51.002
MUNICIPAL WATER	
NUMBER OF CONSUMERS	2,580
WATER RATE PER 1,000 GALLONS	\$3.42
SEWER RATES	\$39.64 (base rate)

OFFICIALS SHEET

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Paul Briney	1/1/2022
Commissioner - Ward 1	Jan Howlett	1/1/2024
Commissioner - Ward 1	Louis Marchello	1/1/2022
Commissioner - Ward 2	Anthony Isbell	1/1/2024
Commissioner - Ward2	Bob Martin	1/1/2022
Commissioner - Ward 3	Carolyn Pardini	1/1/2024
Commissioner - Ward 3	Graydon "Brodie" Moll	1/1/2022
Interim City Manager	Wade Nash	
City Manager	Edwin Meece	
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	
Interim Street Superintendent	Mario Rosa	
Water/Sewer Superintendent	Ashley Walker	
Director of Parks and Recreation	Patrick Nowlen	
Director of Golf	Links Management Inc. (Roger Wallace)	

City of Polson

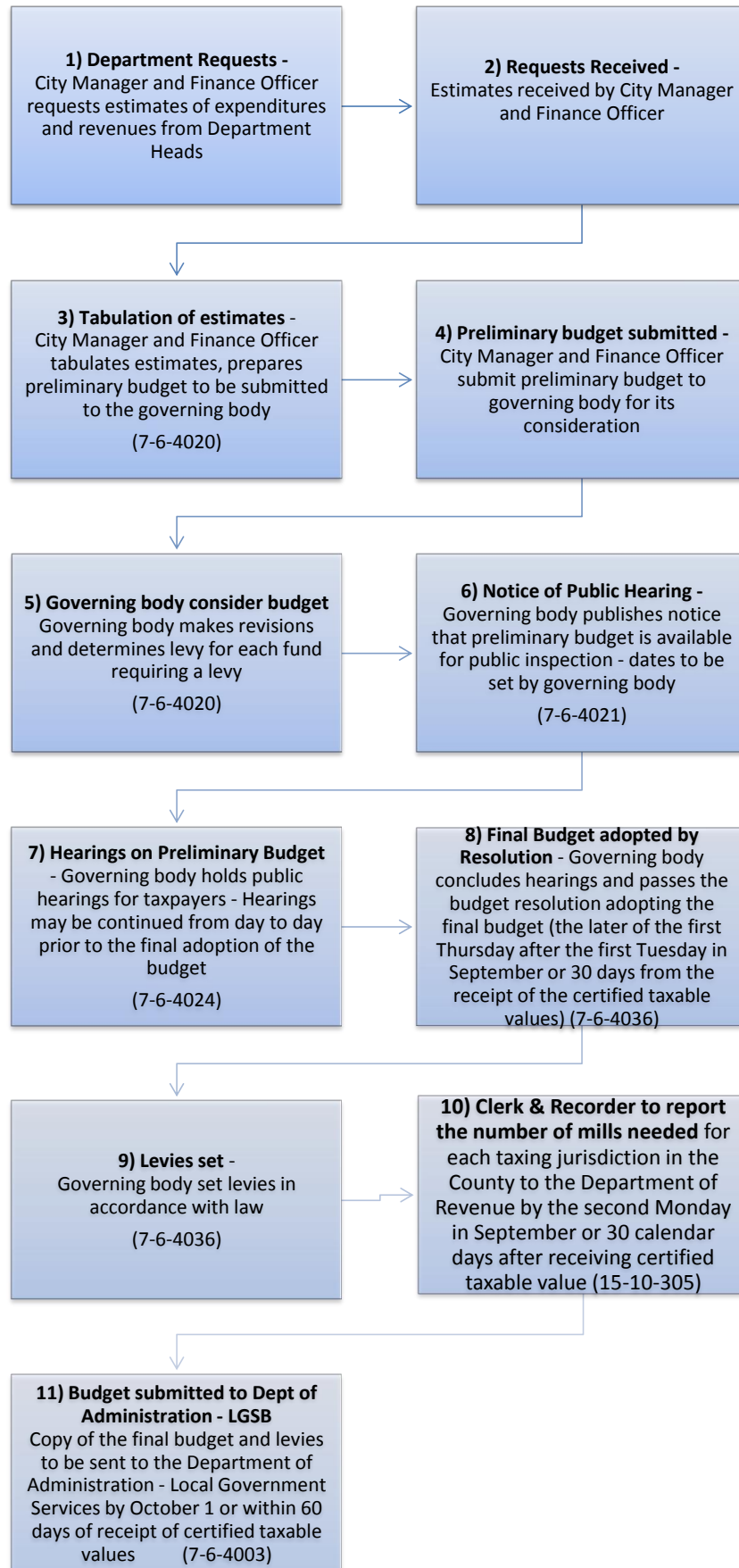
SCHEDULE OF PERSONNEL LEVELS
OPERATING FUNDS
ELECTIVE AND NON-ELECTIVE EMPLOYEES

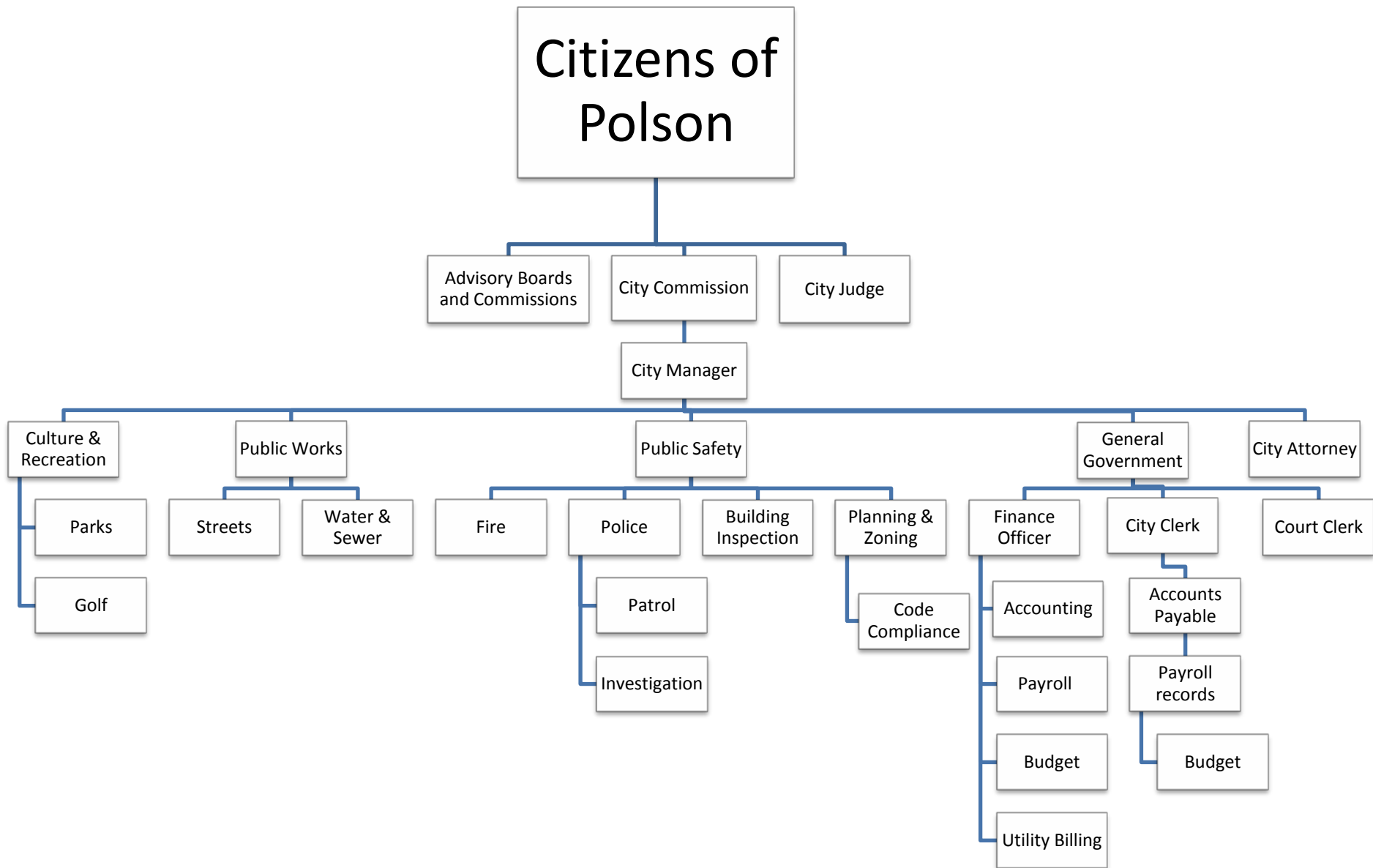
FUND	17-18 FY PERMANENT FULL-TIME EMPLOYEES	18-19 FY PERMANENT FULL-TIME EMPLOYEES	19-20 FY PERMANENT FULL-TIME EMPLOYEES	CURRENT FY PERMANENT FULL-TIME EMPLOYEES
General	27.68	28.63	27.72	26.72
Municipal Services Levy	1	1	1	1
Building	1.15	1	1.5	1.5
Northwest Drug Task Force	0.75	0	0	0
Golf	4.17	3.75	3.78	4.78
Water	6.145	4.93	4.52	4.52
Sewer	4.105	3.69	3.48	3.48
Total City/Town Employees	45	43	42	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 VAULTION	%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.
2011 - 2012	8,997,261		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
2020 - 2021	9,737,589	0.42%	144.33	144.33	0.00

Enter Fund Name (example: County Road Fund)

FISCAL YEAR	TAXABLE VAULTION	%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)
2011 - 2012					
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
2020 - 2021		#DIV/0!			0.00

Voted/Permissive mills levied in the current fiscal year:

Description	Number of Mills levied
Police Municipal Services Levy	19.95
Permissive Medical Levy	16.35



Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA
GENERAL FUND

FYE June 30, 2021

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 <i>Year's form Line 17</i>	(from Prior \$ 1,379,290	\$ 1,379,290
(2)	Add: Current year inflation adjustment @ 1.05%		\$ 14,483
(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		\$ 1,393,773
= (1) + (2) + (3)			
<u>ENTERING TAXABLE VALUES</u>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 10,016,601	\$ 10,016.601
(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)	\$ 279,012	\$ (279.012)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 9,737.589
= (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)	\$ 80,721	\$ (80.721)
(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		\$ 9,656.868
= (7) + (8) + (9)			
(11)	CURRENT YEAR calculated mill levy		144.33
= (4) / (10)			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 1,405,426
= (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		144.33
= (11) + (13)			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 1,405,426
= (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.)	144.33	144.33
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 1,405,426
= (7) x (16)			
<u>RECAPITULATION OF ACTUAL:</u>			
(18)	Ad valorem tax revenue actually assessed		\$ 1,393,776
= (10) x (16)			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 11,650
(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		\$ 1,405,426
= (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, 2021

Entity Name: CITY OF POLSON

Step A: Input in Yellow Cells		Fiscal Year	<u>Line 1</u> : BASE Year = Total <i>Actual</i> Annual Employer Contribution for Group Benefits in BASE Year	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made Employer Contributions to Group Benefits on July 1st
(1)	BASE Year	2006	\$106,123.77	\$304.95	29
(2)	Budgeting For	2021	\$258,047.00	\$796.44	27
(3)	Increase from BASE Year (Decreases will be reported as zero)			\$491.49	(2)

Step B:		Fiscal Year	2021
		2020	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund	\$9,737,589.00	

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		\$98,804.89	\$159,242.11

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)	2021	16.35	\$9,737.59	\$159,242.11

Fiscal Year 2020 – 2021 Budget Message

To Polson City Commission and the Citizens of Polson:

The City held its preliminary budget hearing on Monday, August 24, 2020 to receive public comment on the budget. The final budget was passed on September 3, 2020. 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. The Proprietary funds are also budgeted on a cash basis. The total estimated revenue budget is \$11,038,540 and the total budgeted expenditures (appropriations) are \$13,143,932. 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 \$2,105,392. The majority of this excess is in the enterprise funds where prior year reserves will be used to finish projects in these funds.

	Governmental Fund Types				Proprietary Fund Types	Total all Funds
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	
Beginning Working Capital	\$ 851,802	\$ 2,600,010	\$ 226,913	\$ -0-	\$ 8,034,202	\$ 11,712,927
Total Estimated Revenues	2,826,274	1,376,899	67,054	-0-	6,768,313	11,038,540
Total Budgeted Expenditures	2,943,321	2,018,288	91,735	-0-	8,090,588	13,143,932
Projected Ending Working Capital	\$ 734,755	\$ 1,958,621	\$ 202,232	\$ -0-	\$ 6,711,927	\$ 9,607,535

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.

Fiscal Year 2020 – 2021 Budget Message

We received our certified property values from the Department of Revenue (DOR) on July 30, 2020. The City has a current year increase in taxable value of \$40,668 (.4%) from the previous year's value. This will raise \$1,405,426 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 second year of a two year re-appraisal cycle. 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. The certified value process continues to cause concern for us as well as other cities and counties. The City's newly taxable property decreased \$43,178 from the prior year. Other taxing entities have seen a similar decline. 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 144.33 mills for the General Fund compared with 142.24 for FY20, 19.95 mills for the Police Municipal Services Levy Fund (same as prior year), and 16.35 mills for the Permissive Levy Fund (this fund provides revenue to help cover health insurance costs) compared with 13.79 mills for FY20. The City's health insurance premiums will see a 7% increase for FY21. There had been no increase for three years and our claims experience finally caught up with us. This increase is being shared 2.5% by the Employees and 4.5% by the City.

The incremental value of the Tax Increment Financing District (TIFD) decreased \$14,220 for FY21. This year the estimated tax revenue for the TIFD is \$198,113 compared with \$205,900 for the previous year.

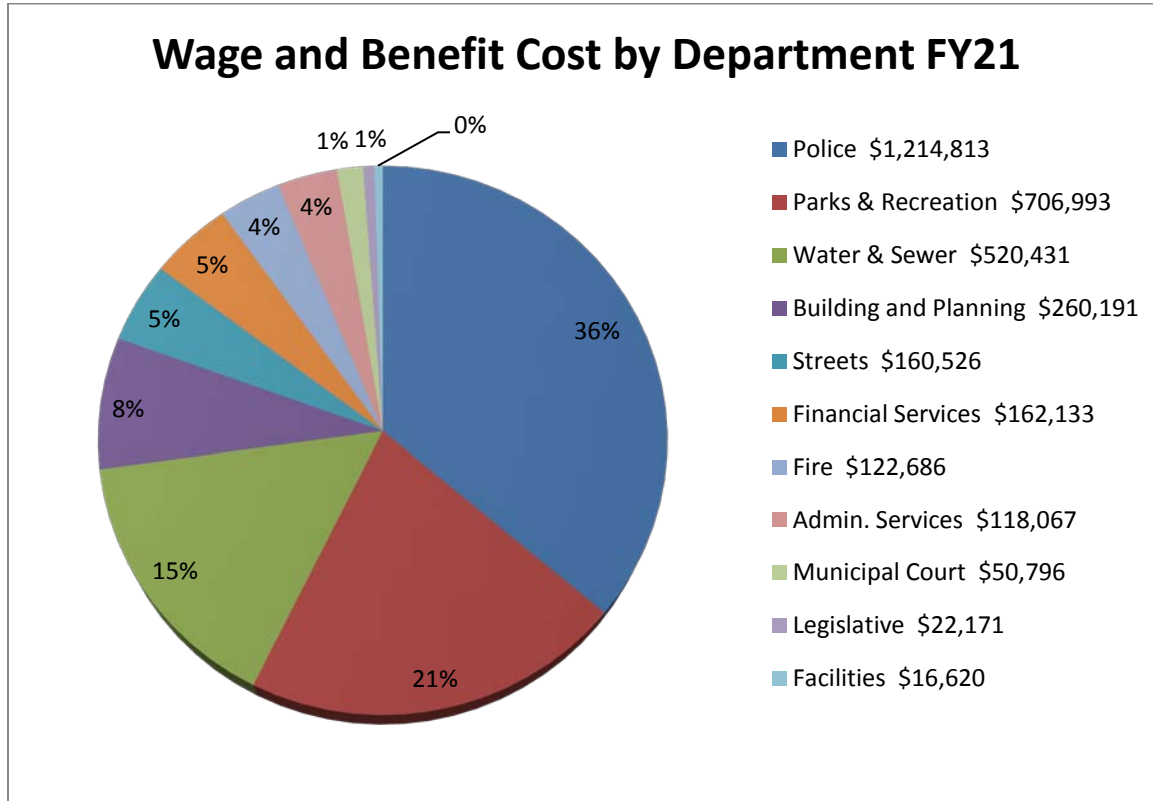
The City receives an annual payment-in-lieu-of-tax (PILT) from the Confederated Salish & Kootenai Tribes for the KwaTaqNuk Resort and for tribal housing complexes within the City. This PILT is approximately \$35,000 - \$40,000 for the resort based on General Fund expenditures each year. The tribal housing complex has been \$6,150 for the past several years based on the number of units. For the 2020 tax year the City will receive a PILT from the affordable housing complex in Ridgewater owned by Polson Landing LLLP. The City has not received the assessed valuation 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 \$10,000, a Police Municipal Services Levy Fund PILT of \$1,400 and a Permissive Levy Fund PILT of \$960 this year.

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 City has budgeted a 4% 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 FY2021:

(continued on following page)

Fiscal Year 2020 – 2021 Budget Message



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 FY21 as previously mentioned, the premiums increased 7% for Blue Cross Blue Shield. The premium remained flat (no increase) for dental, vision and basic life. Employees are contributing a total of \$50.62 per month to the cost of insurance for employee coverage. Employee/spouse is paying an extra \$50.60 per month (\$101.22 total); Employee/child is paying an extra \$56.70 per month (\$107.32 total) and Employee/family is paying an extra \$107.32 (\$157.94 total) per month for those on the high deductible plan. Those on the low deductible plan are paying \$116.32 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 low deductible plan.

As part of a five year phase-in plan on the way liability premiums are calculated with our carrier MMIA (Montana Municipal Interlocal Authority) the liability premium increased \$10,796. 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 1.46 for FY20 to 1.64 for FY21 – a 12.3% increase based on our less than stellar claim history. Also the City has a negative fund balance (claim payouts exceed premiums) as of June 30, 2020. 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.

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

Fiscal Year 2020 – 2021 Budget Message

Governmental Funds:

Administration:

- CIP Project (Capital Improvement Plan) \$16,000
- Technology Infrastructure hardware/software \$27,500
- TIF grants for façade and infrastructure improvements \$174,325

Police:

- Police Vehicle \$72,000
- QRF grant for equipment \$71,849

Fire:

- Hire part-time fire chief assistant
- Turn-outs and pagers \$20,000
- Fire Department Relief Association Actuarial Study \$5,000
- Seeking grant funding for SCBAs (not currently budgeted)
- \$64,000 for SCBA purchase through fire impact fees

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 Salish Point Park \$4,100
- Possible completion of Skate Park Addition through donation funding \$220,000
- Seeking grant funding for a tree nursery (not currently budgeted)
- Seeking grant funding and donations for 3 new pickle ball courts (not currently budgeted)

Building:

- Purchase used pickup \$25,000 (transfer existing vehicle to Facilities)

Planning:

- No major increases expected.

Streets:

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

- Purchase second plow for Peterbilt \$10,000
- 17th Ave project through Special Gas Tax Fund
- Project to be decided for use of 2020 special gas tax money - \$117,985

Fiscal Year 2020 – 2021 Budget Message

Enterprise Funds:

Water:

- Hillside Reservoir Replacement Engineering, grant writing and excavation \$360,000
- Build Well House and connect Well No. 8 to the system \$1,034,000

Sewer:

- Lift Station at Ridgewater – (City share) (from Impact Fee Fund) \$200,000
- Wastewater PER update - \$55,000
- Sewer line upgrade project - \$1,746,500 with local funds, grant funds and loan funding
- Engineering design for Lakeview Village Lift Station \$40,000

Golf:

- Replace golf cart fleet \$280,000 less trade-in of existing fleet \$168,000
- Donation of Training Center to City – approximately \$500,000

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: 2020 - 2021
For Funds 1000 - 1000

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget

310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	3,543	4,000
314140 1/4% Lt Veh Local Options Tax	132,450	130,000
Group:	135,993	134,000
320000 Licenses and Permits		
321072 Admin/Impact Fee	6,577	6,000
321073 Admin Fee Engineer Svcs.	5,469	6,000
322010 Alcohol Beverage Licenses And Permits	5,439	5,400
322014 Parks Alcohol Special Permit	785	1,000
322020 General Business License		12,500
322500 Fireworks Permits	1,200	1,500
323014 Zoning Conf/Spec Use Permit	7,347	7,500
323015 Tank Location Permit/Fire		150
323016 Sign Permit Fee	1,418	1,000
323017 Fence Permit	950	1,000
323019 Annexation Fee	280	300
323026 Relocation of Structure Permit	150	0
323030 Dog License	1,216	1,250
323040 Law Enforcement Alcohol Catering Notice	70	150
Group:	30,901	43,750
330000 Intergovernmental Revenues		
334121 DNRC Grant	750	750
335230 HB124 Entitlement Share Payments	695,845	719,402
338050 Lake County Alcohol Compliance	683	0
339002 Payment in Lieu of Taxes	49,442	50,000
Group:	746,720	770,152
340000 Charges for Services		
341000 General Government		500
341010 Miscellaneous Collections	840	1,300
341030 Court Costs	166,573	166,623
341080 Subdivision Review Fee	2,980	3,500
341085 Variance/Zoning Fees		500
342020 S&KHA PAYMENT/LIEU TXS	6,150	6,150
344010 Dog Impoundment Fines	60	500
346040 Camping Facilities Fees	1,655	3,500
346050 City Dock Concession Fees	1,125	2,500
Group:	179,383	185,073

CITY OF POLSON
Fund Summary of Revenues by Source
For the Year: 2020 - 2021
For Funds 1000 - 1000

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget
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350000 Fines and Forfeitures		
351010 Surcharge Ord.#621	3,492	4,000
351030 City Courts	43,301	45,000
Group:	46,793	49,000
360000 Miscellaneous Revenues		
360000 Miscellaneous Revenues	1,071	0
362000 Easement on Kerr Dam Road-State of Montana	132	0
362030 Ambulance Insurance Premium	52,611	53,000
365000 Donations	70	500
365010 Sidewalk Fund Donation PIL	645	4,500
Group:	54,529	58,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	2,950	1,500
Group:	2,950	1,500
380000 Other Financing Sources		
381070 Notes/Loans/Intercap	120,000	0
382010 Sale of General Fixed Assets	55,000	0
383003 Transfer from SID Revolving Fund		20,000
383028 Transfer from #2350		30
383047 Transfer from #2372 Perm. Med. Levy	131,007	159,243
Group:	306,007	179,273
Fund:	1,503,276	1,420,748
Grand Total:	1,503,276	1,420,748

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2020 - 2021

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		27,319			22,171	5,250		27,421
			23,093		21,742	1,351		
Subtotal:		27,319			22,171	5,250		27,421
			23,093		21,742	1,351		
410200 Executive Services								
410200 Executive Services		0						0
Subtotal:		0						0
410300 Judicial Services								
410360 Municipal Court		79,888			50,796	30,288		81,084
			75,840		47,770	28,070		
410362 Jury Services		2,400				2,200		2,200
			548			548		
410365 Indigent Defense		0						0
Subtotal:		82,288			50,796	32,488		83,284
			76,388		47,770	28,618		
410400 Administrative Services								
410400 Administrative Services		115,690			118,067	7,550		125,617
			56,681		55,761	919		
Subtotal:		115,690			118,067	7,550		125,617
			56,681		55,761	919		
410500 Financial Services								
410500 Financial Services		170,055			162,133	10,650		172,783
			154,838		152,032	2,806		
Subtotal:		170,055			162,133	10,650		172,783
			154,838		152,032	2,806		
411000 Planning and Research Services								
411000 Planning and Research		0						0
Subtotal:		0						0
411100 Legal Services								
411100 Legal Services		73,800				73,800		73,800
			72,000			72,000		
Subtotal:		73,800				73,800		73,800
			72,000			72,000		
411200 Facilities (Shared Costs)								
411200 Facilities (Shared Costs)		328,645			16,620	312,836	26,350	355,806
			277,129		12,569	269,909	-5,350	

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2020 - 2021

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	
411220 Employee Advancement			0					0
Budget:								
Actual:								
Subtotal:		328,645			16,620	312,836	26,350	355,806
Budget:					12,569	269,909	-5,350	
Actual:			277,129					
411800 Other General Government Services								
411860 Special Improvement			0					0
Budget:								
Actual:								
Subtotal:		0						0
Budget:								
Actual:								
Group:		797,797			369,787	442,574	26,350	838,711
Budget:					289,876	375,603	-5,350	
Actual:			660,129					
420000 PUBLIC SAFETY								
420100 Law Enforcement Services								
420140 Crime Control and		1,193,228			1,113,034	114,725		1,227,759
Budget:								
Actual:			1,078,066		989,590	88,475		
420144 Juvenile Programs		0						0
Budget:								
Actual:								
420146 Police Municipal Services		0						0
Budget:								
Actual:								
420150 MT Highway Traffic Safety		0						0
Budget:								
Actual:								
420180 Other Law Enforcement		0						0
Budget:								
Actual:								
Subtotal:		1,193,228			1,113,034	114,725		1,227,759
Budget:					989,590	88,475		
Actual:			1,078,066					
420200 Detention and Correction Services								
420230 Care and Custody of		500				500		500
Budget:								
Actual:								
Subtotal:		500				500		500
Budget:								
Actual:								
420400 Fire Protection and Control								
420400 Fire Protection and Control		416,230			122,686	92,017		214,703
Budget:								
Actual:			313,695		96,152	77,794	139,748	
420410 Administration		0						0
Budget:								
Actual:								
420460 Fire Suppression		0						0
Budget:								
Actual:								
Subtotal:		416,230			122,686	92,017		214,703
Budget:					96,152	77,794	139,748	
Actual:			313,695					
420500 Protective Inspections								
420500 Protective Inspections		1,297						0
Budget:								
Actual:								
420520 Code Enforcement		59,818			47,499	8,500	3,500	59,499
Budget:								
Actual:			59,701		42,862	8,773	8,066	
420540 Land Use Inspection/Zoning		112,133			111,886	8,600		120,486
Budget:								
Actual:			101,538		96,293	5,244		

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2020 - 2021

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	
420545 Zoning Update			0					0
	Budget:							
	Actual:							
Subtotal:	Budget:	173,248			159,385	17,100	3,500	179,985
	Actual:		161,239		139,156	14,017	8,066	
420700 Other Emergency Services								
420730 Emergency Medical Services -	Budget:		0					0
	Actual:							
420750 Central Emergency Dispatch	Budget:		0					0
	Actual:							
Subtotal:	Budget:		0					0
	Actual:							
Group:	Budget:	1,783,206			1,395,105	224,342	3,500	1,622,947
	Actual:		1,553,000		1,224,900	180,286	147,814	
430000 PUBLIC WORKS								
430200 Road And Street Services								
430230 Road and Street Construction	Budget:		0					0
	Actual:							
430240 Road and Street Maintenance	Budget:	264,645			160,526	52,870		213,396
	Actual:		232,277		166,401	48,212	17,665	
430246 Storm Drainage	Budget:		0					0
	Actual:							
430263 Street Lighting	Budget:	7,500				5,400		5,400
	Actual:		5,007			5,007		
430266 Parking Facilities	Budget:		0					0
	Actual:							
Subtotal:	Budget:	272,145			160,526	58,270		218,796
	Actual:		237,284		166,401	53,219	17,665	
430500 Water Utilities								
430540 Purification and Treatment	Budget:		0					0
	Actual:							
Subtotal:	Budget:		0					0
	Actual:							
Group:	Budget:	272,145			160,526	58,270		218,796
	Actual:		237,284		166,401	53,219	17,665	
440000 PUBLIC HEALTH								
440600 Animal Control Services								
440600 Animal Control Services	Budget:		0					0
	Actual:							
Subtotal:	Budget:		0					0
	Actual:							
Group:	Budget:		0					0
	Actual:							

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2020 - 2021

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	
450000 SOCIAL AND ECONOMIC SERVICES								
450300 Aging Services								
450310 Senior Citizens Center		Budget: _____	0	_____				0
		Actual: _____						
450315 Spay/Neuter Task Force		Budget: _____	0	_____				0
		Actual: _____						
Subtotal:		Budget: _____	0	_____				0
		Actual: _____						
Group:		Budget: _____	0	_____				0
		Actual: _____						
460000 CULTURE AND RECREATION								
460100 Library								
460100 Library		Budget: _____	0	_____				0
		Actual: _____						
Subtotal:		Budget: _____	0	_____				0
		Actual: _____						
460400 Park and Recreation Services								
460430 Parks		Budget: _____	215,891	_____	182,429	57,760		240,189
		Actual: _____		202,717	158,332	44,384		
460434 Hanging Basket Maintenance		Budget: _____	0	_____				0
		Actual: _____						
460447 Golf Course - Pro Shop		Budget: _____	0	_____				0
		Actual: _____						
460450 Golf Course Restaurant		Budget: _____	0	_____				0
		Actual: _____						
Subtotal:		Budget: _____	215,891	_____	182,429	57,760		240,189
		Actual: _____		202,717	158,332	44,384		
Group:		Budget: _____	215,891	_____	182,429	57,760		240,189
		Actual: _____		202,717	158,332	44,384		
470000 Housing and Community Development								
470300 Economic Development								
470310 Polson Redevelopment Agency		Budget: _____	0	_____				0
		Actual: _____						
470340 Economic Development/LCCDC		Budget: _____	0	_____				0
		Actual: _____						
Subtotal:		Budget: _____	0	_____				0
		Actual: _____						
Group:		Budget: _____	0	_____				0
		Actual: _____						
510000 MISCELLANEOUS								
510300 Other Unallocated Costs								
510310 Reserve-Contested Property		Budget: _____	0	_____				0
		Actual: _____						
510320 Salary Reserve-Compensated		Budget: _____	15,000	_____	20,000			20,000
		Actual: _____						

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2020 - 2021

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
Subtotal:		Budget: _____ Actual: _____	15,000	_____	20,000			20,000
510400 Depreciation Costs								
510400 Depreciation Costs		Budget: _____ Actual: _____	0	_____				0
Subtotal:		Budget: _____ Actual: _____	0	_____				0
Group:		Budget: _____ Actual: _____	15,000	_____	20,000			20,000
520000 Other Financing Uses								
521000 Interfund Operating Transfers Out								
521008 Transfer to 3542 SID#42 S&I		Budget: _____ Actual: _____	0	_____				0
521034 Transfer to Tree Fund		Budget: _____ Actual: _____	0	_____				0
521035 Transfer to Govt/Stdy/2350		Budget: _____ Actual: _____	0	_____				0
521036 Transfer to Library		Budget: _____ Actual: _____	0	_____				0
521037 Transfer to Weed Cleanup		Budget: _____ Actual: _____	0	_____				0
Subtotal:		Budget: _____ Actual: _____	0	_____				0
522000								
522010 Parks Interfund Transfers		Budget: _____ Actual: _____	2,500	_____		5,000		5,000
522020 Planning Interfund Transfer		Budget: _____ Actual: _____	0	_____	2,500	2,500		0
522040 Streets Interfund Transfers		Budget: _____ Actual: _____	0	_____				0
522050 Fire Interfund Transfers Out		Budget: _____ Actual: _____	0	_____				0
Subtotal:		Budget: _____ Actual: _____	2,500	_____		5,000		5,000
Group:		Budget: _____ Actual: _____	2,500	_____		5,000		5,000
Fund:		Budget: _____ Actual: _____	3,086,539	_____	2,127,847	787,946	29,850	2,945,643
					1,839,510	655,992	160,129	
Grand Total:		Budget: _____ Actual: _____	3,086,539	_____	2,127,847	787,946	29,850	2,945,643
					1,839,510	655,992	160,129	

GENERAL FUND

DEBT OBLIGATIONS SUPPLEMENT SCHEDULE
LOANS, CONTRACTS, NOTES, LEASE PURCHASE, ETC.
Fiscal Year 2020 - 2021

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
Fire Engine	8566	3401	0	11967
				0
				0
				0
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TOTAL	8566	3401	0	11967

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: 2020 - 2021
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2001 Fire Impact Fees				64,000		64,000
2020 Police Municipal Services Levy		101,779	74,100	72,000		247,879
2210 Parks/Salish Point			4,100			4,100
2211 Skate Park Fund				220,000		220,000
2212 Cultural Trust Grant						106
2215 Hanging Basket Maintenance		5,500				5,500
2218 Carol Sampson Sherick Trail Memorial Fund			843			843
2219 Parks Donations			447			447
2221 Eagle Scout Project Fund			13			13
2222 Park Donations - Restricted			1,356			1,356
2225 Employee Christmas Fund			2,150			2,150
2310 Tax Increment District			11,252	10,000		617,183
2350 Local Government Study Commission					30	30
2372 Permissive Medical Mills					159,243	159,243
2380 Stormwater System Fund			32,012		6,000	38,012
2386 Street Permits Revenue			20,000			20,000
2390 Drug Forfeiture Fund			20,900			20,900
2391 DUI Court Fee Fund			900			900
2394 Building Code Enforcement		103,128	13,440	25,000		142,268
2395 Tree Fund			5,000			5,000
2398 Credit Card Fees			6,500			6,500
2401 Light Maintenance District #19			18,500			18,500
2402 Light Maintenance District #20			8,500			8,500
2500 Weed Cleanup Maintenance Fund			2,500			2,500
2702 Fire Training Center Donations			441			441
2703 Fire Memb. Donation Fund				6,295		6,295
2705 Downtown Christmas Light Fund			500			500
2720 Police Donations			5,250			7,400
2810 Police Training Fund			19,000			19,000
2820 Gas Apportionment Tax Fund			82,000	10,000		103,373
2821 Gas Tax- Special Street Allocation Program				213,500		213,500
2875 Police Federal Grants			71,849			71,849
2953 NW Drug Task Force			10,000			10,000
Total:		210,407	411,553	620,795	165,273	2,018,288

2020 Police Municipal Services Levy

Account	Previous Year Actual	Final Budget
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Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	492	500
Group:	492	500
330000 Intergovernmental Revenues		
339000 Local Payments in Lieu of Taxes	1,394	1,400
Group:	1,394	1,400
370000 Investment and Royalty Earnings		
371010 Interest-Operating	643	400
Group:	643	400
380000 Other Financing Sources		
382010 Sale of General Fixed Assets		5,000
Group:		5,000
Total Revenues	2,529	7,300

Expenditures

420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
100 Personal Services	33,946	42,148
110 Salary Parity	18,488	21,755
120 Overtime	1,933	3,963
125 Compensated Absences	8,991	6,000
140 Social Security/Medicare	942	1,043
141 Unemployment Insurance	365	406
142 Worker's Compensation	3,746	3,654
143 PERS/Retirement	66	
145 Medical/Life Insurance	11,753	13,461
150 MPORS	8,675	9,349
200 Supplies	7,000	8,000
261 Amunition - Range Supplies	3,353	3,100
262 Protective Gear	2,600	5,500
263 Investigative Supplies	74	2,000
299 Assets less than \$5000	3,464	5,000
300 Purchased Services	11,810	12,000
317 MDT Air Cards	7,405	7,500
324 Sexual Assault Investigation	1,332	2,000
332 K-9 Costs	3,330	4,000
360 Repair and Maintenance	10,811	20,000
375 Education, Travel, Dues	2,560	5,000
940 Machinery & Equipment	70,622	72,000
Account:	213,266	247,879
Group:	213,266	247,879

2020 Police Municipal Services Levy

Account	Previous Year Actual	Final Budget
-----	-----	-----
Total Expenditures	213,266	247,879

2372 Permissive Medical Mills

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	319	300
Group:	319	300
330000 Intergovernmental Revenues		
339000 Local Payments in Lieu of Taxes	963	960
Group:	963	960
Total Revenues	1,282	1,260
Expenditures		
520000 Other Financing Uses		
521007 Transfer to General #1000 Perm. Med. Levy		
821 Transfer to General	131,007	159,243
Account:	131,007	159,243
Group:	131,007	159,243
Total Expenditures	131,007	159,243

2401 Light Maintenance District #19

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	15,597	24,615
363040 P & I Special Assessments	72	0
Group:	15,669	24,615
370000 Investment and Royalty Earnings		
371010 Interest-Operating	-9	0
Group:	-9	0
Total Revenues	15,660	24,615
Expenditures		
430000 PUBLIC WORKS		
430263 Street Lighting		
341 Electric	18,098	18,500
Account:	18,098	18,500
Group:	18,098	18,500
Total Expenditures	18,098	18,500

2402 Light Maintenance District #20

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	10,097	8,781
363040 P & I Special Assessments	10	0
Group:	10,107	8,781
370000 Investment and Royalty Earnings		
371010 Interest-Operating	16	0
Group:	16	0
Total Revenues	10,123	8,781
Expenditures		
430000 PUBLIC WORKS		
430263 Street Lighting		
341 Electric	8,344	8,500
Account:	8,344	8,500
Group:	8,344	8,500
Total Expenditures	8,344	8,500

2500 Weed Cleanup Maintenance Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	82	110
Group:	82	110
Total Revenues	82	110
Expenditures		
430000 PUBLIC WORKS		
431100 Weed Control		
300 Purchased Services		1,500
375 Education, Travel, Dues		1,000
Account:		2,500
Group:		2,500
Total Expenditures		2,500

2001 Fire Impact Fees

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
320000 Licenses and Permits		
321072 Admin/Impact Fee	36,014	0
	Group:	0
340000 Charges for Services		
341070 Planning Enterprise Funds	36,014	25,000
	Group:	25,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	144	500
	Group:	500
Total Revenues	72,172	25,500
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
940 Machinery & Equipment	120,000	64,000
	Account:	64,000
	Group:	64,000
Total Expenditures	120,000	64,000

2002 Parks Impact Fees

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341070 Planning Enterprise Funds	7,399	8,000
	Group:	8,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	208	250
	Group:	250
Total Revenues	7,607	8,250
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
940 Machinery & Equipment	5,000	
	Account:	0
	Group:	0
Total Expenditures	5,000	0

2210 Parks/Salish Point

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	77	125
	Group:	125
Total Revenues	77	125
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
299 Assets less than \$5000		4,100
	Account:	4,100
	Group:	4,100
Total Expenditures		4,100

2211 Skate Park Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd	1,768	145,200
Group:	1,768	145,200
370000 Investment and Royalty Earnings		
371010 Interest-Operating	280	400
Group:	280	400
Total Revenues	2,048	145,600
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
300 Purchased Services	1,706	
900 Capital Outlay \$5,000+		220,000
Account:	1,706	220,000
Group:	1,706	220,000
Total Expenditures	1,706	220,000

2212 Cultural Trust Grant

Account	Previous Year Actual	Final Budget
-----	-----	-----
Expenditures		
460000 CULTURE AND RECREATION		
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	4	
Account:	4	0
Group:	4	0
Total Expenditures	4	0

2214 Rotary Donation

Account	Previous Year Actual	Final Budget

Expenditures		
460000 CULTURE AND RECREATION		
200 Supplies	1	
Account:	1	0
Group:	1	0
Total Expenditures	1	0

2215 Hanging Basket Maintenance

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365010 Sidewalk Fund Donation P/L	5,129	5,500
Group:	5,129	5,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating		10
Group:		10
Total Revenues	5,129	5,510
Expenditures		
460000 CULTURE AND RECREATION		
460434 Hanging Basket Maintenance		
100 Personal Services	5,129	5,500
Account:	5,129	5,500
Group:	5,129	5,500
Total Expenditures	5,129	5,500

2216 Parkland Subdivision Fee (formerly 7060)

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
346080 Park Subdivision Charges	688	1,000
	Group:	1,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	147	200
	Group:	200
Total Revenues	835	1,200

2218 Carol Sampson Sherick Trail Memorial Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	3	4
Group:	3	4
Total Revenues	3	4
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		100
	Group:	100
370000 Investment and Royalty Earnings		
371010 Interest-Operating	2	2
	Group:	2
Total Revenues	2	102
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies		447
	Account:	447
	Group:	447
Total Expenditures		447

2221 Eagle Scout Project Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Expenditures		
460000 CULTURE AND RECREATION		
200 Supplies		13
	Account:	13
	Group:	13
Total Expenditures		13

2222 Park Donations - Restricted

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	5	10
Group:	5	10
Total Revenues	5	10
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
299 Assets less than \$5000		1,356
300 Purchased Services	280	
730 Grants and Donations to	655	
Account:	935	1,356
Group:	935	1,356
Total Expenditures	935	1,356

2223 Parks - Pickle Ball Courts Donations

Account	Previous Year Actual	Final Budget

Revenues		
360000 Miscellaneous Revenues		
365030 Donation Parkland Subd. Operating	750	0
Group:	750	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	6	5
Group:	6	5
Total Revenues	756	5

2225 Employee Christmas Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341010 Miscellaneous Collections	154	250
	Group:	250
370000 Investment and Royalty Earnings		
371010 Interest-Operating	8	15
	Group:	15
Total Revenues	162	265
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
200 Supplies	475	500
204 Inventoried Supplies	137	150
300 Purchased Services		1,500
	Account:	2,150
	Group:	2,150
Total Expenditures	612	2,150

2310 Tax Increment District

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	494	500
Group:	494	500
330000 Intergovernmental Revenues		
335230 HB124 Entitlement Share Payments	13,081	13,081
Group:	13,081	13,081
360000 Miscellaneous Revenues		
363000 Special Assessments	-1,270	0
Group:	-1,270	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	4,940	4,500
Group:	4,940	4,500
380000 Other Financing Sources		
383020 Transfer from Fund 4530	9	0
Group:	9	0
Total Revenues	17,254	18,081
Expenditures		
470000 Housing and Community Development		
470110 Administration		
300 Purchased Services	12,141	7,000
358 Payment to General	3,752	3,752
375 Education, Travel, Dues		500
736 TIFD Grants	2,763	516,112
930 Improvements Not Buildings		10,000
Account:	18,656	537,364
Group:	18,656	537,364
490000 DEBT SERVICE		
490200 Revenue Bonds		
610 Principal	66,319	68,315
620 Interest	12,761	11,504
Account:	79,080	79,819
Group:	79,080	79,819
Total Expenditures	97,736	617,183

2310 Tax Increment District

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

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		
520000 Other Financing Uses		
521000 Interfund Operating Transfers Out		
821 Transfer to General		30
	Account:	30
	Group:	30
Total Expenditures		30

2380 Stormwater System Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
343020 Water Revenues	17	0
343030 Sewer Revenues	113,506	114,000
Group:	113,523	114,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	2,653	3,000
Group:	2,653	3,000
Total Revenues	116,176	117,000
Expenditures		
430000 PUBLIC WORKS		
430235 Storm Drainage		
200 Supplies	1,223	1,500
300 Purchased Services	6,219	25,000
327 Interim City Attorney -	1,500	
354 Engineer Services	1,500	5,000
358 Payment to General	512	512
Account:	10,954	32,012
Group:	10,954	32,012
520000 Other Financing Uses		
521019 Transfer to Special Gas Tax Fund		
822 Transfer to Other Funds	4,000	6,000
Account:	4,000	6,000
Group:	4,000	6,000
Total Expenditures	14,954	38,012

2386 Street Permits Revenue

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
320000 Licenses and Permits		
323020 Street Cut Permits	8,023	4,000
	Group:	4,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	112	120
	Group:	120
Total Revenues	8,135	4,120
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
300 Purchased Services		20,000
	Account:	20,000
	Group:	20,000
Total Expenditures		20,000

2390 Drug Forfeiture Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
350000 Fines and Forfeitures		
351010 Surcharge Ord. #621	19,167	10,000
	Group:	10,000
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd	5,000	5,000
	Group:	5,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	100	180
	Group:	180
Total Revenues	24,267	15,180
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies		6,400
294 DTF Operations	1,000	6,000
299 Assets less than \$5000	4,868	
300 Purchased Services	1,240	8,500
345 Telephone & Data Svcs	836	
940 Machinery & Equipment	16,900	
	Account:	20,900
	Group:	20,900
Total Expenditures	24,844	20,900

2391 DUI Court Fee Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
350000 Fines and Forfeitures		
351000 Court Fines and Forfeitures	365	500
	Group:	500
370000 Investment and Royal ty Earnings		
371010 Interest-Operati ng	4	5
	Group:	5
Total Revenues	369	505
Expendi tures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies		900
	Account:	900
	Group:	900
Total Expendi tures		900

2394 Building Code Enforcement

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
320000 Licenses and Permits		
323010 Building Permits	104,160	90,000
323011 Plan Review Fees	27,334	26,000
323012 Mechanical Permit Comm & Res	12,196	0
323013 Demolition Permits	403	500
323021 Plumbing Permit Comm & Res	8,067	7,500
323022 Electrical Permit Res. Only	13,087	10,000
323027 Stop Work Fee	225	0
Group:	165,472	134,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	512	600
Group:	512	600
Total Revenues	165,984	134,600

Expenditures

420000 PUBLIC SAFETY		
420500 Protective Inspections		
100 Personal Services	57,530	69,355
125 Compensated Absences	7,107	7,000
140 Social Security/Medicare	4,835	5,634
141 Unemployment Insurance	356	420
142 Worker's Compensation	460	479
143 PERS/Retirement	5,604	6,696
145 Medical /Life Insurance	11,065	13,544
200 Supplies	186	250
231 Gas, Oil, Diesel Fuel,	662	700
299 Assets less than \$5000	1,808	1,000
300 Purchased Services	21,321	2,000
345 Telephone & Data Svcs	775	850
348 Wireless services	633	640
354 Engineer Services		2,000
358 Payment to General	3,000	3,000
375 Education, Travel, Dues	3,342	3,000
501 DOC Bldg Ed Asmt	657	700
900 Capital Outlay \$5,000+		25,000
Account:	119,341	142,268
Group:	119,341	142,268
Total Expenditures	119,341	142,268

2394 Building Code Enforcement

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

2395 Tree Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	3	15
Group:	3	15
380000 Other Financing Sources		
383010 Transfer from Other Fund	2,500	5,000
Group:	2,500	5,000
Total Revenues	2,503	5,015
Expenditures		
480000 Conservation of Natural Resources		
480150 Tree Conservation		
300 Purchased Services	4,725	4,750
341 Electric	210	250
Account:	4,935	5,000
Group:	4,935	5,000
Total Expenditures	4,935	5,000

2398 Credit Card Fees

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341090 Credit Card Convenience Fees	4,457	6,500
Group:	4,457	6,500
Total Revenues	4,457	6,500
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
313 Visa/Mastercard Service	4,550	6,500
Account:	4,550	6,500
Group:	4,550	6,500
Total Expenditures	4,550	6,500

2510 Siderwalk Loan Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	233	325
	Group:	
	233	325
Total Revenues	233	325

2702 Fire Training Center Donations

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate	350	0
Group:	350	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating	2	0
Group:	2	0
Total Revenues	352	0
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
200 Supplies		441
Account:		441
Group:		441
Total Expenditures		441

2703 Fire Memb. Donation Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	23	35
Group:	23	35
Total Revenues	23	35
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
300 Purchased Services	40	
940 Machinery & Equipment		6,295
Account:	40	6,295
Group:	40	6,295
Total Expenditures	40	6,295

2705 Downtown Christmas Light Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating	3	5
Group:	3	5
Total Revenues	3	5
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
200 Supplies		500
Account:		500
Group:		500
Total Expenditures		500

2710 Kids Safety/POLICE/FIRE

Account	Previous Year Actual	Final Budget
-----	-----	-----
Expenditures		
420000 PUBLIC SAFETY		
420144 Juvenile Programs		
200 Supplies	3	
Account:	3	0
Group:	3	0
Total Expenditures	3	0

2720 Police Donations

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd	6,633	5,000
367010 Police Bike Auction		250
Group:	6,633	5,250
370000 Investment and Royalty Earnings		
371010 Interest-Operating	27	25
Group:	27	25
Total Revenues	6,660	5,275
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	1,261	2,000
300 Purchased Services	1,130	1,000
375 Education, Travel, Dues	1,200	2,250
730 Grants and Donations to	250	2,150
Account:	3,841	7,400
Group:	3,841	7,400
Total Expenditures	3,841	7,400

2730 K-9 Donation Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Expenditures		
420000 PUBLIC SAFETY		
200 Supplies	74	
	Account:	74 0
	Group:	74 0
Total Expenditures	74	0

2810 Police Training Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
330000 Intergovernmental Revenues		
335050 Insurance Premium Apportionment	14,985	15,000
Group:	14,985	15,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	72	60
Group:	72	60
Total Revenues	15,057	15,060
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
375 Education, Travel, Dues	8,907	19,000
Account:	8,907	19,000
Group:	8,907	19,000
Total Expenditures	8,907	19,000

2820 Gas Apportionment Tax Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
335040 Gasoline Tax Apportionment	103,307	102,192
Group:	103,307	102,192
370000 Investment and Royalty Earnings		
371010 Interest-Operating	283	160
Group:	283	160
Total Revenues	103,590	102,352
Expenditures		
430000 PUBLIC WORKS		
430230 Road and Street Construction		
950 Construction	9,360	
Account:	9,360	0
430240 Road and Street Maintenance		
200 Supplies	9,360	15,000
231 Gas, Oil, Diesel Fuel,	6,485	12,000
280 Paving Materials	22,058	18,000
281 Street Maint Chemicals	12,834	22,000
300 Purchased Services	4,975	15,000
940 Machinery & Equipment	8,900	10,000
Account:	64,612	92,000
Group:	73,972	92,000
490000 DEBT SERVICE		
490500 Other Debt Service Payments		
610 Principal	11,215	11,246
620 Interest	662	127
Account:	11,877	11,373
Group:	11,877	11,373
Total Expenditures	85,849	103,373

2821 Gas Tax- Special Street Allocation Program

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
330000 Intergovernmental Revenues		
335040 Gasoline Tax Apportionment	79,692	117,985
Group:	79,692	117,985
370000 Investment and Royalty Earnings		
371010 Interest-Operating	331	120
Group:	331	120
380000 Other Financing Sources		
383010 Transfer from Other Fund	4,000	6,000
Group:	4,000	6,000
Total Revenues	84,023	124,105
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
904 Capital Outlay Streets	31,500	213,500
Account:	31,500	213,500
Group:	31,500	213,500
Total Expenditures	31,500	213,500

2875 Police Federal Grants

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331020 Community Oriented Policing Services COPS		71,849
	Group:	71,849
Total Revenues		71,849
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
299 Assets less than \$5000		71,849
	Account:	71,849
	Group:	71,849
Total Expenditures		71,849

2932 Parks ARRA Recycle Grant

Account -----	Previous Year Actual -----	Final Budget -----
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies	74	
Account:	74	0
Group:	74	0
Total Expenditures	74	0

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

2953 NW Drug Task Force

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331020 Community Oriented Policing Services COPS		10,000
	Group:	10,000
Total Revenues		10,000
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies		10,000
	Account:	10,000
	Group:	10,000
Total Expenditures		10,000

SPECIAL REVENUE FUNDS
DEBT OBLIGATIONS SUPPLEMENT SCHEDULE
LOANS, CONTRACTS, NOTES, LEASE PURCHASE, ETC.
Fiscal Year 2020 - 2021

Fund Name: Tax Increment District

Fund No. 2310

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
Tax Increment Financing Bonds	68315	11504	0	79819
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL	11504	0	79819	79819

Fund Name: Gas Apportionment Tax Fund

Fund No. 2820

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
Intercep Vehicle Loan	11246	127	0	11373
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL	11246	127	0	11373

Fund Name: _____

Fund No. _____

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL	0	0	0	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	584	800
Group:	584	800
Total Revenues	584	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	67,422	65,604
363040 P & I Special Assessments	269	300
Group:	67,691	65,904
370000 Investment and Royalty Earnings		
371010 Interest-Operating	230	350
Group:	230	350
Total Revenues	67,921	66,254
Expenditures		
490000 DEBT SERVICE		
490300 Special Improvement Bonds		
610 Principal	52,417	61,380
620 Interest	13,808	10,355
Account:	66,225	71,735
Group:	66,225	71,735
Total Expenditures	66,225	71,735
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 Operating Transfers Out		
834 Transfer to Fund 2310	9	
Account:	9	0
Group:	9	0
Total Expendi tures	9	0

E. Enterprise Funds

5000

5201 Water Impact Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
341072 Impact Fee	65,606	70,000
	Group:	70,000
370000 Investment and Royal ty Earnings		
371016 Interest-Impact Fee Funds	1,968	2,500
	Group:	2,500
Total Revenues	67,574	72,500
Expenses		
430500 Water Utilities		
900 Capital Outlay \$5,000+		360,000
	Account:	360,000
	Group:	360,000
Total Expenses		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	_____	_____

5210 Water Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
343020 Water Revenues	1,033,769	1,100,000
343022 Unmetered/Coin-op Water Sales	1,733	2,500
343024 Sale Materials/Supplies	16,642	12,000
343025 Water Permits	5,518	6,000
343026 Water Installation Charges	150	500
343027 Miscellaneous Revenue	648	200
	Group: 1,058,460	1,121,200
360000 Miscellaneous Revenues		
360004 Prior Year Overpayments	184	
362031 Insurance Reimbursements	2,241	
365051 Water - scrap metal	47	600
	Group: 2,472	600
370000 Investment and Royalty Earnings		
371010 Interest-Operating	11,284	15,000
	Group: 11,284	15,000
 Total Revenues	 1,072,216	 1,136,800

Expenses

430500 Water Utilities		
200 Supplies	958	1,500
204 Inventoried Supplies	656	
260 Clothing Allowance	656	4,200
297 Homeland Security		25,000
299 Assets less than \$5000	25	5,000
300 Purchased Services	3,598	5,000
345 Telephone & Data Svcs	1,255	1,350
348 Wireless services	2,719	2,600
354 Engineer Services		9,250
375 Education, Travel, Dues	913	3,500
540 Irrigation Assessments	150	250
546 Water Quality Tap Fee	4,718	5,000
901 Replacement and Depreciation		25,000
	Account: 15,648	87,650
430510 Administration		
358 Payment to General	69,525	69,525
	Account: 69,525	69,525
430530 Source of Supply and Pumping		
100 Personal Services	41,250	51,676

5210 Water Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
120 Overtime	2,087	1,112
125 Compensated Absences	4,445	4,500
140 Social Security/Medicare	3,608	4,293
141 Unemployment Insurance	263	257
142 Worker's Compensation	3,173	3,247
143 PERS/Retirement	4,142	5,024
145 Medical/Life Insurance	5,834	6,895
200 Supplies	366	2,500
299 Assets less than \$5000	93	5,000
300 Purchased Services	5,216	10,000
341 Electric	46,150	55,000
354 Engineer Services	1,297	15,000
890 Refund prior year	726	
920 Land/Building	26,405	1,034,000
Account:	145,055	1,198,504
430540 Purification and Treatment		
100 Personal Services	37,225	49,526
120 Overtime	1,939	1,112
125 Compensated Absences	4,445	4,500
140 Social Security/Medicare	3,293	4,133
141 Unemployment Insurance	240	246
142 Worker's Compensation	2,878	3,115
143 PERS/Retirement	3,781	4,835
145 Medical/Life Insurance	5,269	6,592
200 Supplies	9,122	15,000
300 Purchased Services	5,514	6,000
354 Engineer Services	9,600	10,000
Account:	83,306	105,059
430550 Transmission and Distribution		
100 Personal Services	45,043	49,863
120 Overtime	959	555
125 Compensated Absences	6,419	6,500
140 Social Security/Medicare	3,944	4,219
141 Unemployment Insurance	288	297
142 Worker's Compensation	3,473	3,206
143 PERS/Retirement	4,545	4,991
145 Medical/Life Insurance	7,259	7,855
200 Supplies	26,453	40,000
231 Gas, Oil, Diesel Fuel,	8,775	11,000
299 Assets less than \$5000		5,000
300 Purchased Services	19,564	60,000
341 Electric	2,684	
345 Telephone & Data Svcs	2,684	2,800
354 Engineer Services		90,625
900 Capital Outlay \$5,000+	60,360	100,000
901 Replacement and Depreciation	1,140	
919 Utility System Upgrades		150,000
940 Machinery & Equipment	16,650	25,000
Account:	210,240	561,911
430570 Customer Accounting and Collection		
100 Personal Services	36,253	41,338

5210 Water Fund

Account	Previous Year Actual	Final Budget
120 Overtime	762	193
125 Compensated Absences	3,699	4,000
140 Social Security/Medicare	2,909	3,217
141 Unemployment Insurance	224	236
142 Worker's Compensation	1,874	2,015
143 PERS/Retirement	3,530	3,993
145 Medical/Life Insurance	9,687	11,798
200 Supplies		2,000
299 Assets less than \$5000	37	5,000
300 Purchased Services	7,463	12,000
313 Visa/Mastercard Service	700	1,000
354 Engineer Services	367	
395 Damage Payout	1,285	3,000
545 Consumer Council Tax	-44	
808 Cash Short (Long)	-44	
900 Capital Outlay \$5,000+	41,303	50,000
Account:	110,005	139,790
Group:	633,779	2,162,439
490200 Revenue Bonds		
610 Principal	26,000	24,000
620 Interest	5,980	5,623
Account:	31,980	29,623
Group:	31,980	29,623
Total Expenses	665,759	2,192,062

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	 _____	 _____

5301 Sewer Impact Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
341072 Impact Fee	27,881	30,000
	Group:	30,000
370000 Investment and Royal ty Earnings		
371016 Interest-Impact Fee Funds	974	1,200
	Group:	1,200
Total Revenues	28,855	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	 _____	 _____

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
Revenues		
330000 Intergovernmental Revenues		
334120 Treasure State Endowment Program		15,000
334121 DNRC Grant		137,500
Group:		152,500
340000 Charges for Services		
343024 Sale Materials/Supplies	5,372	6,000
343027 Miscellaneous Revenue	158	1,000
343031 Sewer Service Charges	1,579,028	1,800,000
343033 Sewer Permits Repl/Depr		6,000
Group:	1,584,558	1,813,000
360000 Miscellaneous Revenues		
361100 Sewer Dept. Land Rental	18,150	18,150
362060 Misc Reimbursements	80,621	
Group:	98,771	18,150
370000 Investment and Royalty Earnings		
371010 Interest-Operating	10,337	17,000
Group:	10,337	17,000
380000 Other Financing Sources		
381020 Revenue Bond Proceeds		2,152,614
Group:		2,152,614
Total Revenues	1,693,666	4,153,264

Expenses

430600 Sewer Utilities		
200 Supplies	1,008	1,500
260 Clothing Allowance	596	
295 Misc Income purchase offset		500
297 Homeland Security		20,000
299 Assets less than \$5000	25	5,000
300 Purchased Services	3,475	10,000
327 Interim City Attorney -	4,933	
345 Telephone & Data Svcs	4,933	5,500
348 Wireless services	2,214	2,500
354 Engineer Services		9,250
375 Education, Travel, Dues	546	2,000
540 Irrigation Assessments	150	200

5310 Sewer Fund

Account		Previous Year Actual	Final Budget
901	Replacement and Depreciation	42,183	100,000
	Account:	60,063	156,450
430610	Administration		
358	Payment to General	59,584	59,584
	Account:	59,584	59,584
430630	Collection and Transmission		
100	Personal Services	24,586	27,951
120	Overtime	927	788
125	Compensated Absences	2,383	2,500
140	Social Security/Medicare	2,112	2,356
141	Unemployment Insurance	153	172
142	Worker's Compensation	1,855	1,767
143	PERS/Retirement	2,419	2,740
145	Medical/Life Insurance	2,648	2,976
200	Supplies	11,553	20,000
231	Gas, Oil, Diesel Fuel,	9,818	13,000
299	Assets less than \$5000	93	5,000
300	Purchased Services	29,481	40,000
341	Electric	19,158	25,000
354	Engineer Services	7,716	55,000
900	Capital Outlay \$5,000+	81,830	250,000
940	Machinery & Equipment	5,271	25,000
950	Construction	75,469	1,746,500
	Account:	277,472	2,220,750
430640	Treatment and Disposal		
200	Supplies	848	500
300	Purchased Services	1,674	35,000
	Account:	2,522	35,500
430645	Wastewater Resource Recovery Facility		
100	Personal Services	83,615	83,621
120	Overtime	3,439	2,900
125	Compensated Absences	8,372	8,000
140	Social Security/Medicare	7,208	7,056
141	Unemployment Insurance	525	520
142	Worker's Compensation	6,284	5,361
143	PERS/Retirement	8,273	8,290
145	Medical/Life Insurance	11,626	11,899
210	Office Supplies	657	1,000
215	Chemicals/Lab/Medical	16,657	25,000
220	Operating supplies	2,663	3,500
230	Repair and Maintenance	8,517	10,000
231	Gas, Oil, Diesel Fuel,	5,738	10,000
299	Assets less than \$5000	479	
300	Purchased Services	7,530	10,000
334	WRRF Operating Costs	58,104	
341	Electric	58,104	65,000
345	Telephone & Data Svcs	2,455	2,500
349	Garbage Disposal Services	9,354	30,000
354	Engineer Services	3,842	
360	Repair and Maintenance	660	5,000

CITY OF POLSON
Fund Budget Summary
For the Year: 2020 - 2021

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
375 Education, Travel, Dues		2,500
510 Insurance Premiums	17,012	20,000
901 Replacement and Depreciation		200,000
922 Mechanical Treatment Plant	738,527	65,649
940 Machinery & Equipment		25,000
Account:	1,059,641	602,796
430670 Customer Accounting and Collection		
100 Personal Services	31,002	34,731
120 Overtime	469	
125 Compensated Absences	3,051	3,000
140 Social Security/Medicare	2,441	2,638
141 Unemployment Insurance	190	193
142 Worker's Compensation	1,470	1,574
143 PERS/Retirement	2,993	3,309
145 Medical/Life Insurance	8,877	10,750
200 Supplies		1,000
299 Assets less than \$5000	36	5,000
300 Purchased Services	7,091	10,000
313 Visa/Mastercard Service	700	1,000
375 Education, Travel, Dues	368	1,000
395 Damage Payout	950	1,500
850 Settlement Payout	41,303	
900 Capital Outlay \$5,000+	41,303	50,000
Account:	142,244	125,695
430690 Other Activities		
200 Supplies	346,000	
Account:	346,000	
Group:	1,947,526	3,200,775
490200 Revenue Bonds		
610 Principal	346,000	354,000
620 Interest	298,835	346,976
Account:	644,835	700,976
Group:	644,835	700,976
Total Expenses	2,592,361	3,901,751

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	 _____	 _____

5010 Golf Fund

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
346002 Golf Food Soda	9,460	12,825
346003 Golf Food Snacks	3,289	5,289
346004 Golf Cart Food	2,729	2,729
346006 Golf Cart Beer	15,187	15,187
346007 Golf Cart Soda	2,407	2,407
346010 Golf Restaurant Food Service	60,385	96,000
346011 Golf Beer Revenue	51,028	89,000
346012 Golf Wine Revenue	3,783	5,800
346015 Green Fee Punch Card	44,068	55,485
346016 Golf Cart Annual Pass	18,295	13,996
346020 Green Fees	357,862	336,760
346021 Golf Season Pass Fees	296,336	298,080
346022 Storage Fees	27,612	27,212
346023 Golf Cart Rental Fees	143,723	132,043
346024 Golf Trail Use Fees	35,053	32,110
346025 Flathead Golf Assoc Punch Card Revenues		2,300
346026 Cart Punch Card Fees	16,501	11,000
346027 Driving Range	15,817	15,698
346028 Gasoline Sales	471	457
346029 Miscellaneous Revenue	259	2,000
346030 Driving Range - CC Receipts	15,738	15,844
346031 Driving Range Pass	983	1,000
346037 Golf Finn Cycle Rental	3,096	4,000
346038 Golf Simulator Fees	540	18,525
346039 Monster Grill Concessions	4,202	4,202
Group:	1,128,824	1,199,949
360000 Miscellaneous Revenues		
360004 Prior Year Overpayments	775	
361120 Building Rental	3,600	3,600
362039 Pepsi-Cola Contract Revenue		800
362060 Misc Reimbursements	108	
Group:	4,483	4,400
370000 Investment and Royalty Earnings		
371010 Interest-Operating	2,204	2,200
Group:	2,204	2,200
380000 Other Financing Sources		
382010 Sale of General Fixed Assets		168,000
Group:		168,000
 Total Revenues	 1,135,511	 1,374,549

5010 Golf Fund

Account	Previous Year Actual	Final Budget

Expenses		
460446 Golf Course - Greenskeeping		
100 Personal Services	168,379	267,992
120 Overtime	11,198	3,537
125 Compensated Absences	23,381	15,000
140 Social Security/Medicare	14,255	21,346
141 Unemployment Insurance	1,066	1,576
142 Worker's Compensation	14,686	18,381
143 PERS/Retirement	12,414	18,141
145 Medical/Life Insurance	18,626	21,119
200 Supplies	443	1,500
221 Fertilizer/Chemicals/Seed	43,432	38,000
229 Miscellaneous	8	500
231 Gas, Oil, Diesel Fuel,	18,055	21,000
232 Sprinkler Parts	15,327	7,000
233 Mach/Equip/Parts	29,065	20,000
234 Course Repair Parts	5,493	9,200
241 Small Tools	2,279	1,200
299 Assets less than \$5000	913	
300 Purchased Services	7,419	4,500
327 Interim City Attorney -	155	
331 License and Permits	155	650
341 Electric	16,382	26,000
342 Water	2,882	4,500
345 Telephone & Data Svcs	1,370	1,100
348 Wireless services	1,264	2,500
349 Garbage Disposal Services	1,512	2,200
358 Payment to General	30,000	30,000
360 Repair and Maintenance	6,757	1,500
375 Education, Travel, Dues	2,291	5,200
380 Memberships	945	
450 Landscaping	945	1,500
451 Top Dressing Sand	6,340	
452 Gravel/Sand/Peat	6,340	8,000
540 Irrigation Assessments	4,914	6,500
901 Replacement and Depreciation	7,800	
	Account:	476,491
		559,642
460447 Golf Course - Pro Shop		
100 Personal Services	29,011	36,050
120 Overtime	45	
125 Compensated Absences	435	
140 Social Security/Medicare	2,256	2,884
141 Unemployment Insurance	162	217
142 Worker's Compensation	1,976	2,812
143 PERS/Retirement	134	260
200 Supplies	2,336	3,000
229 Miscellaneous	100	100

5010 Golf Fund

Account	Previous Year Actual	Final Budget
231 Gas, Oil, Diesel Fuel,	883	
270 Beer & Wine Supplies	547	
299 Assets less than \$5000	547	
300 Purchased Services	11,365	10,000
313 Visa/Mastercard Service	18,435	18,000
335 Membership & Registration		200
337 Advertising	3,538	5,500
341 Electric	5,285	5,250
342 Water	1,138	1,200
345 Telephone & Data Svcs	2,158	2,200
349 Garbage Disposal Services	1,495	1,500
350 Contracted Services	144,639	144,639
353 Golf Pro's % Green Fees-Off	10,266	
360 Repair and Maintenance	10,266	2,000
808 Cash Short (Long)	61	
Account:	247,078	235,812
460448 Golf Course - Carts		
231 Gas, Oil, Diesel Fuel,	4,528	6,000
233 Mach/Equip/Parts	792	1,000
940 Machinery & Equipment		280,000
Account:	5,320	287,000
460449 Golf Course - Driving Range		
313 Visa/Mastercard Service	1,753	1,800
Account:	1,753	1,800
460450 Golf Course Restaurant		
205 Kitchen Supplies	4,715	4,200
231 Gas, Oil, Diesel Fuel,	3,401	
267 Golf Restaurant Catering	3,401	
268 Golf Restaurant Snacks	3,401	2,400
269 Golf Restaurant Food	34,950	45,000
270 Beer & Wine Supplies	29,313	45,000
276 Bar Supplies		350
277 Liquor Purchases	4,863	
278 Golf Restaurant Soda	4,863	6,500
290 Inventory Adjustment		1,000
299 Assets less than \$5000	51	
360 Repair and Maintenance	90	
949 Capital Outlay Reserve	49,950	
Account:	138,998	104,450
460460 G. C. Restaurant O & M		
100 Personal Services	49,950	78,332
120 Overtime	1,156	1,000
125 Compensated Absences	277	2,000
140 Social Security/Medicare	4,299	6,011
141 Unemployment Insurance	311	442
142 Worker's Compensation	3,762	4,743
143 PERS/Retirement	1,516	5,538
145 Medical/Life Insurance	1,360	5,776
200 Supplies	227	400
229 Miscellaneous	96	200

CITY OF POLSON
Fund Budget Summary
For the Year: 2020 - 2021

5010 Golf Fund

Account	Previous Year Actual	Final Budget
231 Gas, Oil, Diesel Fuel,	1,561	4,800
299 Assets less than \$5000	-1,838	
300 Purchased Services	12,104	3,200
313 Visa/Mastercard Service	857	1,296
331 License and Permits	600	600
337 Advertising	125	1,000
341 Electric	2,826	3,500
342 Water	900	1,498
345 Telephone & Data Svcs	1,724	1,200
348 Wireless services	703	703
349 Garbage Disposal Services	1,777	1,777
351 F/B Mgr Profit Sharing	2,203	
357 Litigation Expenses/Outside	2,203	
360 Repair and Maintenance	2,203	1,200
375 Education, Travel, Dues	175	200
808 Cash Short (Long)	-370	
920 Land/Buiding		7,500
Account:	90,707	132,916
460465 Golf Training Center		
100 Personal Services		4,800
140 Social Security/Medicare		368
141 Unemployment Insurance		48
142 Worker's Compensation		270
143 PERS/Retirement		421
200 Supplies		100
231 Gas, Oil, Diesel Fuel,		466
299 Assets less than \$5000		2,000
300 Purchased Services		1,200
313 Visa/Mastercard Service		150
335 Membership & Registration		200
337 Advertising		1,200
341 Electric		300
342 Water		250
345 Telephone & Data Svcs		750
349 Garbage Disposal Services		296
360 Repair and Maintenance		400
Account:		13,219
Group:	960,347	1,334,839
490200 Revenue Bonds		
610 Principal	42,909	44,195
620 Interest	24,385	23,100
Account:	67,294	67,295
490510 Bank Loan Debt Service		
610 Principal	17,910	18,801
620 Interest	14,730	13,840
Account:	32,640	32,641

5010 Golf Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
490520 Lease Purchase Debt Service		
610 Principal	3,541	2,000
Account:	3,541	2,000
Group:	103,475	101,936
Total Expenses	1,063,822	1,436,775
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:		Fiscal Year ended June 30, 2021	
Number:			
Water Impact Fees, Water Fund, Sewer Impact Fees, Sewer Fund			
5201, 5210, 5301, 5310			
ACCOUNT NO.	DESCRIPTION	Previous Year Actual	Final Budget
189100	SOURCE OF SUPPLY:		
	Land Rights	0	0
	Structures	0	0
	Reservoirs	0	360,000
	Wells	26,405	1,034,000
TOTAL SOURCE OF SUPPLY.....		26,405	1,394,000
189200	PUMPING PLANT:		
	Land Rights		
	Structures		
	Pumps		
TOTAL PUMPING PLANT.....		0	0
189300	TREATMENT PLANT:		
	Land Rights	0	0
	Structures	738,527	265,649
	Treatment Equipment	0	0
TOTAL TREATMENT PLANT.....		738,527	265,649
189400	TRANSMISSION AND DISTRIBUTION:		
	Land Rights	0	0
	Structures	26,741	450,000
	Mains	75,469	1,996,500
	Services	0	0
	Meters	82,606	100,000
	Hydrants	0	0
TOTAL TRANSMISSION AND DISTRIBUTION.....		184,816	2,546,500
189500	GENERAL PLANT:		
	Land Rights	0	0
	Structures	0	0
	Machinery and Equipment	180,693	200,000
TOTAL GENERAL PLANT.....		180,693	200,000
*TOTAL UTILITY ASSETS.....		1,130,441	4,406,149

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

CITY OF POLSON
Tax Levy Requirements Schedule Non-Voted
For the Year: 2020 - 2021

1 Mill Yield: (10) 9737.59
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	2,945,643	735,147	3,680,790	854,616	1,420,748	2,275,364	1,405,426	3,680,790	144.3300
Totals	2,945,643	735,147	3,680,790	854,616	1,420,748	2,275,364	1,405,426	3,680,790	144.3300

CITY OF POLSON
Tax Levy Requirements Schedule Voted
For the Year: 2020 - 2021

1 Mill Yield: (10) 9737.59
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	247,879	66,102	313,981	112,416	7,300	119,716	194,265	313,981	19.9500
2372 Permi ssi ve Medi cal Mil	159,243	9,317	168,560	8,090	1,260	9,350	159,210	168,560	16.3500
Total s	407,122	75,419	482,541	120,506	8,560	129,066	353,475	482,541	36.3000

CITY OF POLSON
Non-Levied Funds - Summary Schedule
For the Year: 2020 - 2021

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	64,000	621	64,621	39,121	25,500	64,621
2002 Parks Impact Fees	0	64,816	64,816	56,566	8,250	64,816
2170 Airport	0	5	5	5	0	5
2210 Parks/Salish Point	4,100	16,837	20,937	20,812	125	20,937
2211 Skate Park Fund	220,000	1,251	221,251	75,651	145,600	221,251
2212 Cultural Trust Grant	106	0	106	106	0	106
2213 Dog Park/Travis Dolphin	0	0	0	0	0	0
2214 Rotary Donation	0	0	0	0	0	0
2215 Hanging Basket Maintenance	5,500	1,502	7,002	1,492	5,510	7,002
2216 Parkland Subdivision Fee (formerly 7060)	0	41,276	41,276	40,076	1,200	41,276
2218 Carol Sampson Sherick Trail Memorial Fund	843	8	851	847	4	851
2219 Parks Donations	447	104	551	449	102	551
2221 Eagle Scout Project Fund	13	0	13	13	0	13
2222 Park Donations - Restricted	1,356	18	1,374	1,364	10	1,374
2223 Parks - Pickle Ball Courts Donations	0	1,503	1,503	1,498	5	1,503
2225 Employee Christmas Fund	2,150	220	2,370	2,105	265	2,370
2310 Tax Increment District	617,183	435,836	1,053,019	1,034,938	18,081	1,053,019
2350 Local Government Study Commission	30	-5	25	0	25	25
2380 Stormwater System Fund	38,012	808,967	846,979	729,979	117,000	846,979
2386 Street Permits Revenue	20,000	14,508	34,508	30,388	4,120	34,508
2390 Drug Forfeiture Fund	20,900	21,473	42,373	27,193	15,180	42,373
2391 DUI Court Fee Fund	900	572	1,472	967	505	1,472
2394 Building Code Enforcement	142,268	130,871	273,139	138,539	134,600	273,139
2395 Tree Fund	5,000	699	5,699	684	5,015	5,699
2398 Credit Card Fees	6,500	20	6,520	20	6,500	6,520

CITY OF POLSON
Non-Levied Funds - Summary Schedule
For the Year: 2020 - 2021

Fund	(1)	(2)	(3)	(4)	(5)	(6)
	Budget	Reserve	(1) + (2) Total Required	Cash Avai l ab l e	Non-Tax Revenues	(4) + (5) Total Resources
2401 Light Maintenance District #19	18,500	4,285	22,785	-1,830	24,615	22,785
2402 Light Maintenance District #20	8,500	4,833	13,333	4,552	8,781	13,333
2500 Weed Cleanup Maintenance Fund	2,500	19,912	22,412	22,302	110	22,412
2510 Sidewalk Loan Fund	0	63,750	63,750	63,425	325	63,750
2702 Fire Training Center Donations	441	1	442	442	0	442
2703 Fire Memb. Donation Fund	6,295	67	6,362	6,327	35	6,362
2705 Downtown Christmas Light Fund	500	400	900	895	5	900
2710 Kids Safety/POLICE/FIRE	0	0	0	0	0	0
2720 Police Donations	7,400	5,341	12,741	7,466	5,275	12,741
2730 K-9 Donation Fund	0	6	6	6	0	6
2810 Police Training Fund	19,000	13,937	32,937	17,877	15,060	32,937
2820 Gas Apportionment Tax Fund	103,373	75,604	178,977	76,625	102,352	178,977
2821 Gas Tax- Special Street Allocation Program	213,500	452	213,952	89,847	124,105	213,952
2875 Police Federal Grants	71,849	0	71,849	0	71,849	71,849
2932 Parks ARRA Recycle Grant	0	0	0	0	0	0
2943 RCDI/Growth Policy	0	195	195	195	0	195
2953 NW Drug Task Force	10,000	0	10,000	0	10,000	10,000
3500 SPECIAL ASSESSMENT DEBT-Revolving Fund	20,000	139,527	159,527	158,727	800	159,527
3542 SID #42 Streetscape Main St. Imp. Project	71,735	63,519	135,254	69,000	66,254	135,254
4530 TIFD City Dock & Walkpath project	0	0	0	0	0	0
5010 Golf Fund	1,436,775	495,120	1,931,895	557,346	1,374,549	1,931,895
5201 Water Impact Fees	360,000	247,466	607,466	534,966	72,500	607,466
5210 Water Fund	2,192,062	2,577,744	4,769,806	3,633,006	1,136,800	4,769,806
5301 Sewer Impact Fees	200,000	95,930	295,930	264,730	31,200	295,930
5310 Sewer Fund	3,901,751	3,322,195	7,223,946	3,070,682	4,153,264	7,223,946
Totals	9,793,489	8,671,386	18,464,875	10,779,399	7,685,476	18,464,875

City of Polson
TAXABLE VALUATION SCHEDULE
Fiscal Year: 2020-2021

PROPERTY CLASSIFICATION	County-Wide Taxable Valuation	Road Taxable Valuation	General Fund	Police Municipal Services Levy	Permissive Levy	Taxable Valuation	Taxable Valuation	Taxable Valuation
			Taxable Valuation	Taxable Valuation	Taxable Valuation			
Real			9,634,544	9,634,544	9,634,544			
Personal			64,207	64,207.00	64,207			
Special Mobile								
Manufactured Homes			16,745	16,745.00	16,745			
Centrally Assessed			301,105	301,105.00	301,105			
Net & Gross Proceeds								
Less Tax Increment			(279,012)	(279,012)	(279,012)			
TOTAL.....	0	0	9,737,589.00	9,737,589.00	9,737,589.00	0	0	0

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<http://svc.mt.gov/dor/property/cov#/200>