



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, 2022

City of Polson, Montana

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

MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT
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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2022, was prepared according to law and adopted by the City Commission, on August 16, 2021; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed  Date 9/30/21
Manager

City of Polson, Montana

CITY OF POLSON

RESOLUTION NO. 2021-#009

A RESOLUTION TO ADOPT A BUDGET FOR THE CITY OF POLSON, MONTANA FOR THE FISCAL YEAR 2021-2022.

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 9, 2021 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 2022 budget on Monday, August 16, 2021, at its regular 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 2021-2022 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 2021 taxable value for district 23P and 23PT is \$10,973,152.00 less \$430,892.00 Incremental Taxable Value, which results in a 2021 Taxable Value of \$10,542,260. 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 139.30 mills, having a value of \$10,542.26 per mill, and

3) that the general fund mill levy for fiscal year 2021-2022 be fixed and adopted at 139.30 mills having a value of \$10,542.26 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 9, 2021 and adopted this Resolution on August 16, 2021, allowing the City of Polson to impose 17.28 mills for permissive medical mills, with a value per mill of \$10,542.26 which will generate approximately \$182,155.31 for the purpose of offsetting increased health insurance premiums for fiscal year 2021-2022, 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 2022 the municipal mill levy of 19.95 mills with a value per mill of \$10,542.26 will generate approximately \$210,318.00, and

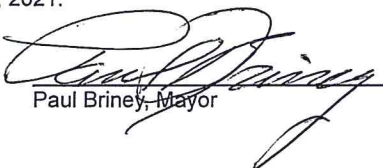
7) that the total mill levies for the City of Polson for fiscal year 2021-2022 be set at 176.53 mills, and

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, 2021.

Passed and approved on this 16th day of August, 2021.


Paul Briney, Mayor

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

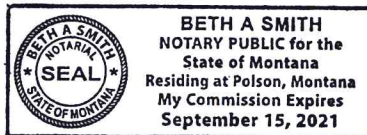
State of Montana)

County of Lake)

On this 17th day of August, 2021, 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.

Beth A. Smith
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: 2021 - 2022

Fund	Personal Services	Operating & Maintenance	Capital Outlay	Other Costs	Transfers	Total
1000 General All-Purpose Fund	\$ 2,382,435	\$ 804,359	\$ 467,500	\$ 11,966	\$ 15,000	\$ 3,681,260
2020 Police Municipal Services Levy	102,715	72,400	60,000	39,605	-	274,720
2210 Parks/Salish Point	-	-	10,000	-	-	10,000
2211 Skate Park Fund	-	500	113,713	-	-	114,213
2215 Hanging Basket Maintenance	5,500	-	-	-	-	5,500
2216 Parkland Subdivision Fee (formerly 7060)	-	3,500	8,000	-	-	11,500
2218 Carol Sampson Sherick Trail Memorial Fund	-	850	-	-	-	850
2219 Parks Donations	-	450	-	-	-	450
2222 Park Donations - Restricted	-	370	-	-	-	370
2225 Employee Christmas Fund	-	2,150	-	-	-	2,150
2310 Tax Increment District	-	11,252	10,000	391,381	-	412,633
2350 Local Government Study Commission	-	-	-	-	5	5
2372 Permissive Medical Mills	-	-	-	-	192,846	192,846
2380 Stormwater System Fund	-	77,012	-	-	6,000	83,012
2386 Street Permits Revenue	-	20,000	-	-	-	20,000
2390 Drug Forfeiture Fund	-	23,000	20,000	-	-	43,000
2391 DUI Court Fee Fund	-	500	-	-	-	500
2394 Building Code Enforcement	157,491	19,190	-	-	-	176,681
2395 Tree Fund	-	-	20,000	-	-	20,000
2398 Credit Card Fees	-	9,000	-	-	-	9,000
2401 Light Maintenance District #19	-	19,050	-	-	-	19,050
2402 Light Maintenance District #20	-	8,320	-	-	-	8,320
2500 Weed Cleanup Maintenance Fund	-	3,000	-	-	-	3,000
2702 Fire Training Center Donations	-	844	-	-	-	844
2703 Fire Memb. Donation Fund	-	50	-	-	-	50
2705 Downtown Christmas Light Fund	-	500	-	-	-	500
2720 Police Donations	-	3,400	-	2,150	-	5,550
2810 Police Training Fund	-	19,000	-	-	-	19,000
2820 Gas Apportionment Tax Fund	-	77,000	14,000	-	-	91,000
2821 Gas Tax- Special Street Allocation Program	-	-	336,824	-	-	336,824
2875 Police Federal Grants	-	1,500	-	-	-	1,500
3542 SID #42 Streetscape Main St. Imp. Project	-	-	-	71,226	-	71,226
5010 Golf Fund	566,438	570,263	109,750	102,935	-	1,349,386
5201 Water Impact Fees	-	-	463,000	-	-	463,000
5210 Water Fund	273,920	495,225	4,801,000	30,303	-	5,600,448
5301 Sewer Impact Fees	-	-	200,000	-	-	200,000
5310 Sewer Fund	249,159	582,714	3,555,395	700,076	-	5,087,344
Total:	\$ 3,737,658	\$ 2,825,399	\$ 10,189,182	\$ 1,349,642	\$ 213,851	\$ 18,315,732



2021 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. 2021 Total Market Value ¹	\$	751,060,327
2. 2021 Total Taxable Value ²	\$	10,973,152
3. 2021 Taxable Value of Newly Taxable Property.....	\$	359,113
4. 2021 Taxable Value less Incremental Taxable Value ³	\$	10,542,260
5. 2021 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	1,864,342	1,433,450	430,892

Total Incremental Value \$ 430,892

Preparer Jessica Hahn

Date 8/2/2021

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

2021 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	\$	7,952
II. Total value exclusive of "newly taxable" property	\$	47,088

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/09/2021, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/13/2021, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

GENERAL STATISTICAL INFORMATION

Cities/Towns

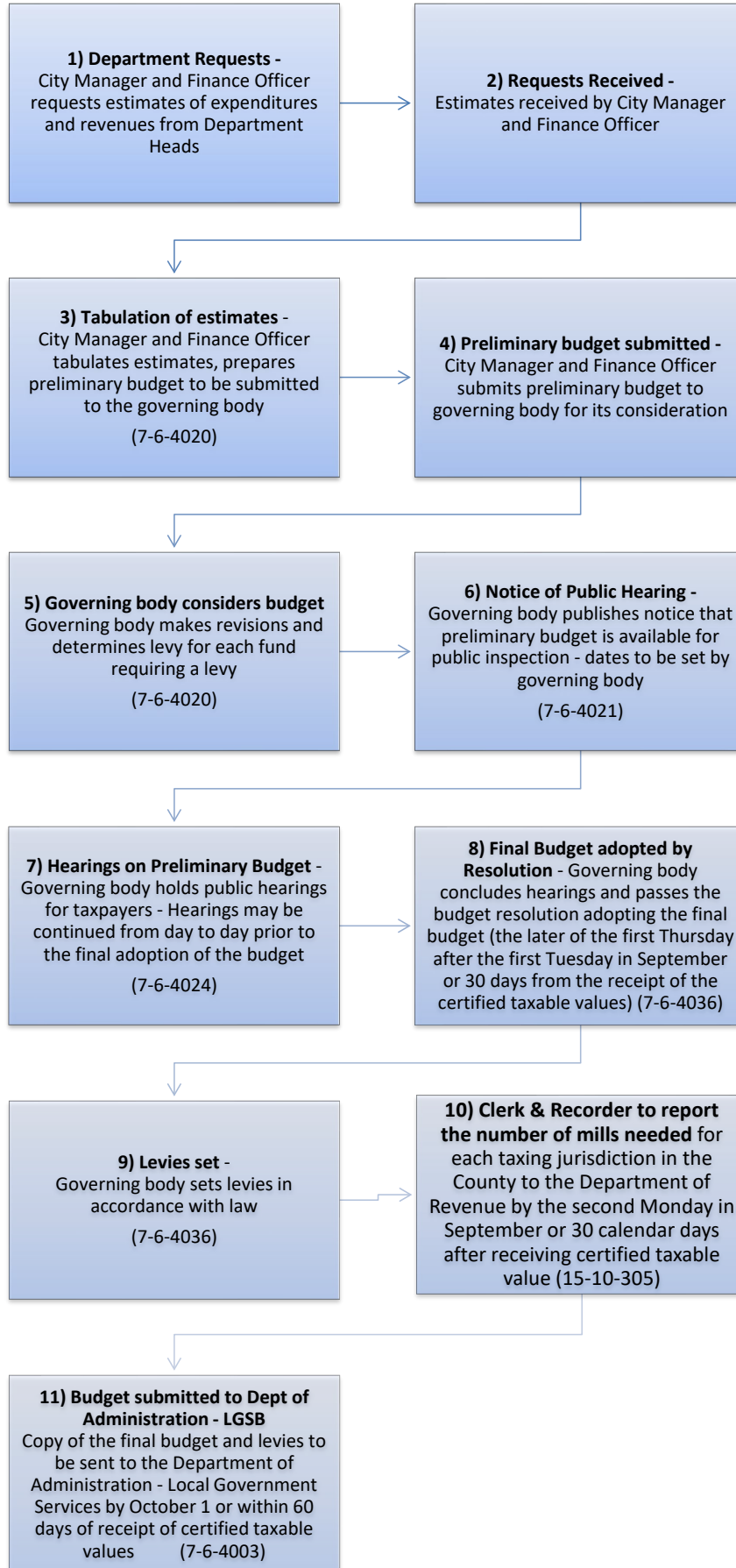
CLASS OF CITY/TOWN	3rd Class
COUNTY LOCATED IN	Lake
YEAR ORGANIZED	1910
REGISTERED VOTERS	3,373
AREA (SQ. MILES)	4.17
POPULATION OF CITY/TOWN	5,152 (2020 Estimate)
FORM OF GOVERNMENT	Com-Mgr-Charter
NUMBER OF EMPLOYEES (ELECTED)	7
NUMBER OF EMPLOYEES (NON-ELECTED)	42 + ~40 Seasonal
MILES OF STREETS AND ALLEYS	51.002
MUNICIPAL WATER	
NUMBER OF CONSUMERS	2,546
WATER RATE PER 1,000 GALLONS	\$3.42
SEWER RATES	\$39.64 (base rate)

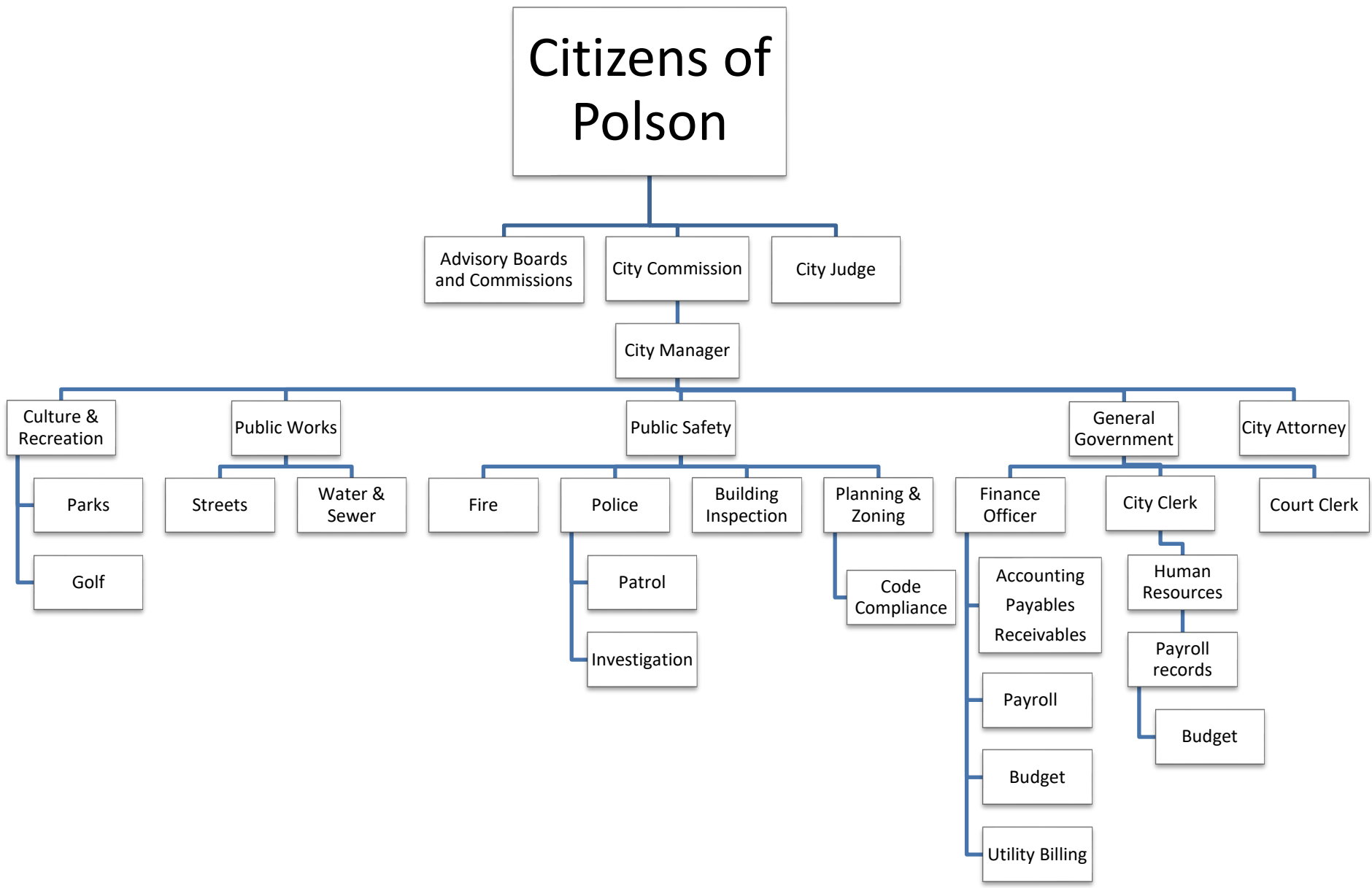
OFFICIALS SHEET

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 - Ward 2	Laura Dever	1/1/2022
Commissioner - Ward 3	Carolyn Pardini	1/1/2024
Commissioner - Ward 3	Graydon "Brodie" Moll	1/1/2022
City Manager	Ed Meece	
City Attorney	O'Neill Law Office, PLLC (Skyler Bagley)	
Chief of Police	Wade Nash	
Fire Chief	Clinton Cottle	
City Clerk	Cora E. Pritt	
Finance Officer	Cynda M. Dooley	
City Judge	Michael Larson	
Community Development Director	Juan O. Escano, Jr.	
City Building Official	Gordon R. West	
Public Works Director	Ashley Walker	
Director of Parks & Recreation	Patrick Nowlen	
Director of Golf	Links Management Inc. (Roger Wallace)	

Local Government Budget Calendar

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





City of Polson, Montana
Taxable Valuation/Mill Levy
Ten-Year History and Analysis

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

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

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

FISCAL YEAR	ENTITY-WIDE TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
			FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form.	FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 & forward enter number of mills from line (16) of the applicable Mill Levy Determination Form.	The Carry Forward in this column is <u>not</u> cumulative - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy.
2012 - 2013	9,247,833		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
2021 - 2022	10,542,260	8.26%	139.30	139.30	0.00

Enter Fund Name (example: County Road Fund)

FISCAL YEAR	TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
2012 - 2013					
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
2021 - 2022		#DIV/0!			0.00

Voted/Permissive mills levied in the current fiscal year:

Description	Number of Mills levied
Permissive Medical Levy	17.28
Police Municipal Services Levy	19.95



Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or General Fund

FYE June 30, 2022

Entity Name: CITY OF POLSON

Reference Line	Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year <i>Year's form Line 17</i> (from Prior	\$ 1,405,426
(2)	Add: Current year inflation adjustment @ 0.93%	\$ 13,070
(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	\$ 1,418,496
= (1) + (2) + (3)		
<u>ENTERING TAXABLE VALUES</u>		
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 10,973,152
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)	\$ (430,892)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)	\$ 10,542.260
= (5) + (6)		
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (359,113)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)	\$ -
(10)	Adjusted Taxable value per mill	\$ 10,183.147
= (7) + (8) + (9)		
(11)	CURRENT YEAR calculated mill levy	139.30
= (4) / (10)		
(12)	CURRENT YEAR calculated ad valorem tax revenue	\$ 1,468,537
= (7) x (11)		
<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>		
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills	139.30
= (11) + (13)		
(15)	Total current year authorized ad valorem tax revenue assessment	\$ 1,468,537
= (7) x (14)		
<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>		
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	139.30
(17)	Total ad valorem tax revenue actually assessed in current year	\$ 1,468,537
= (7) x (16)		
<u>RECAPITULATION OF ACTUAL:</u>		
(18)	Ad valorem tax revenue actually assessed	\$ 1,418,513
'= (10) x (16)		
(19)	Ad valorem tax revenue actually assessed for newly taxable property	\$ 50,024
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)	\$ -
(21)	Total ad valorem tax revenue actually assessed in current year	\$ 1,468,537
= (18) + (19) + (20)		
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)	0.00
= (14) - (16)		

Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2022

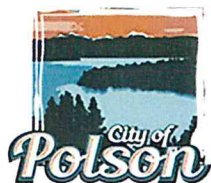
Entity Name: CITY OF POLSON

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	2022	\$262,663.00	\$994.94	22
(3)	Increase from BASE Year (Decreases will be reported as zero)			\$689.98	(7)

Step B:		Fiscal Year	2022
		2021	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund	\$10,542,260.00	

Step C:		(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
Calculation of:			
(5) BASE Contribution			
(6) Increase in Employer Contribution from BASE Year		\$80,507.69	\$182,155.31

Step D: Must be deposited into Fund 2372		Fund #2372 Permissive Medical Levy			
Transition clause per L2009 SB 491, Section 4, has expired.		Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Value Per Mill	Fund 2372 Total Generated Tax Revenue
(7)	Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2022	17.28	\$10,542.26	\$182,155.31



City Manager's Proposed Annual Budget Fiscal Year 2022 Preliminary Budget Message

Overview

The FY 22 City Manager's Proposed Annual Budget reflects total estimated revenue (all funds) of \$15,243,682.00 and total budgeted expenditures (all funds) of \$18,315,732.00. The following table shows a condensed summary of beginning/ending working capital, revenues, and expenditures by fund category.

	Governmental Fund Types				Proprietary Fund Types	Total all Funds
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	
Beginning Working Capital	\$1,611,958	\$2,961,220	\$ 225,035	\$ -0-	\$ 9,668,184	\$14,466,397
Total Estimated Revenues	3,038,409	1,375,772	65,604	-0-	10,763,897	15,243,682
Total Budgeted Expenditures	3,681,260	1,863,068	71,226	-0-	12,700,178	18,315,732
Projected Ending Working Capital	\$ 969,107	\$2,473,924	\$ 219,413	\$ -0-	\$ 7,731,903	\$11,394,347

Total property tax revenues for FY 22 are projected to increase by \$63,000 from FY 21. Likewise, the Tax Increment Finance District (TIFD) incremental valuation has increased \$102,407.00 from last year (52.5%). In FY 22, the projected tax revenue for the TIFD is \$300,520.00.

Ordinance #2015-03 established a minimum General Fund reserve (ending working capital) requirement of 16.67%; the FY 22 Proposed City Manager's Annual Budget projects a year-end fund balance of \$969,107.00; equivalent to 26.3%.

Revenue Discussion

Developing my first City of Polson annual budget it became clear that there is an on-going *structural imbalance*, in the General Fund, between annually expected revenues and expenditures. Simply put, the city does not have enough General Fund revenues to sustain an appropriate level of General Fund expenditures to assure the attraction/retention/development of quality people resources AND maintain an acceptable level of operational effectiveness.

To see this problem, take a look at the revenue and expenditures for General Fund FY 22, without the one-time capital purchases to be done with CARES act reimbursements received in FY 20 & 21 (part of General Fund reserves):

\$3,038,409.00 (revenue) - **\$3,216,260.00** (expend. w/out CARES) = **\$177,851.00** (deficit)

Historically attempting to solve this imbalance entirely through severe cost containment has left the city with an inadequate level of staffing, compensation, operational tools, and critical infrastructure investment (ex., streets). In order to develop and sustain General Fund services at a level of quality expected by our citizens, the City of Polson must quickly diversify our General Fund revenue stream.

For this reason, the City Manager's FY 22 Proposed Annual Budget includes several items important to supplementing General Fund revenues:

- **Updated Administrative Allocation Charges (AAC):** The Administrative Allocation Charge assures that all city departments (and major funds) are paying their fair share of an important set of centralized administrative costs. The city's AAC has not been updated since 2015, at which time the calculated AAC was reduced by the City Commission before application. It is important the AAC be accurately re-calculated, and charged, to avoid having the General Fund subsidizing Enterprise and Special Revenue funds with arbitrarily reduced costs of service. *A preliminary estimate of \$60,000.00 is included in FY 22 General Fund revenues as a result of updating the AAC.*¹

¹ An explanation of the Administrative Allocation Charge (AAC) is provided as supplement to the FY 22 budget.

- **Updated Municipal Fee Schedule (Building, Planning, Finance, Code Compliance, etc.):** The City of Polson has not comprehensively updated its municipal fee schedule, in accordance with increased costs of service, recently. It is important these fees be studied and/or updated, at least bi-annually, to be sure cover the city's cost of service. *An additional \$18,000.00 is included in FY 22 General Fund revenues as the result of an updated Municipal Fee Schedule (to City Commission for consideration on 8/16/2021).*
- **NEW Business Licensing System:** Early in FY 22, the Administration will propose a Business License system, to the City Commission, that will provide each business licensee a fire inspection and enable the city to gather basic economic data. The new Business License system will also be a valuable tool for regulating the sale of recreational marijuana and short-term rental properties, if desired by the City Commission. *The FY 22 City Manager's Proposed Annual Budget includes a total of \$30,000.00 in projected new Business License revenue and \$20,000.00 in additional expenditures for upgrading the Deputy Fire Chief/Fire Inspector position to FTE (1).*

Expenditure Discussion

Considering General Fund budget limitations, the Administration is diligent about managing operational expenditures. This is evident through a review of previous year budget-to-actual results. However, over-utilizing this approach to mitigate the General Fund structural imbalance has left the city underperforming in areas of public service² and lacking resources to improve the quality of operations. Instead, this Administration's strategy will be to emphasize three areas of expenditure from which gains in revenue, cost control, productivity, and quality of life should be expected: *People, Operations, Capital.*

In addition to operational expenditures to be sustained from on-going revenue sources, the City Manager's FY 22 Proposed Annual Budget includes \$465,000.00 in one-time Capital expenditures (General Fund) being accomplished from CARES Act reimbursements³ that are currently part of the General Fund reserves.

² An example of this is understaffing the Parks Department which leads to less frequent mowing, that results in the underutilization of parks/greenspace and citizen frustration.

³ The Coronavirus Aid, Relief, and Economic Security Act (CARES) provided direct reimbursement for wage and operational cost of public safety departments handling the impact of COVID-19 virus.

FY 22: Major Strategic Expenditures

FUND	BUDGET	EXPENDITURE	STRATEGY
ALL	\$50,000.00	3% COLA* - All Staff	PEOPLE
Comm. Development	\$25,000.00	Upgrade existing vacant Cust. Svc. Position to FTE (1); transfer to Comm. Dev. as Permit Tech I for cust. Service, permit, planning, and research tasks.	PEOPLE
Parks	\$10,000.00	Upgrade Asst. Parks Foreman to FTE (1)	PEOPLE
Legal	\$75,000.00	City Attorney (internal)	PEOPLE
Code Enf.	\$10,000.00	Relocate dog kennels to city property, provide better ventilation, sanitation, and mobility runs.	OPERATIONS
Legislative	\$2,500.00	Remote Meeting Tech.	OPERATIONS
Building	\$2,000.00	Rugged Tablet	OPERATIONS
Code Enf.	\$2,000.00	Rugged Tablet	OPERATIONS
Fire	\$17,000.00	Radios, SCBA batteries, turnout gear (3)	OPERATIONS
Stormwater	\$50,000.00	Master Plan/Study	OPERATIONS
Gas Tax	\$14,000.00	Cold Weather Pothole Patcher	OPERATIONS
Water & Sewer	\$60,000.00	Restart GIS Department	OPERATIONS
	<u>\$317,500.00</u>		

FY 22: Major/New Capital (CARES \$ in Gen. Fund)

DEPT	BUDGET	EXPENDITURE	STRATEGY
		Street Repair & SID	
Street	\$200,000.00	Startup	CAPITAL
Police	\$15,000.00	Radios	CAPITAL
Police	\$60,000.00	Patrol Vehicle (1)	CAPITAL
Admin	\$30,000.00	Replace front sidewalk and approach	CAPITAL
Fire	\$120,000.00	Command Vehicles (2)	CAPITAL
Fire	\$40,000.00	Station Upgrades: Female restroom, exhaust mitigation (enclosed rooms, etc.)	CAPITAL
	<u>\$465,000.00</u>		CAPITAL

For FY 22, the Water and Sewer Funds are planning a combined total of \$5,825,000.00 in capital expenditures. The completion of these major projects is through a mixture of Enterprise funds, American Rescue Plan Act (ARPA) direct allocations from federal and state government, as well as State of Montana competitive grant opportunities.

FY 22: Major/New Capital (Enterprise & ARPA \$)

FUND	BUDGET	EXPENDITURE	STRATEGY
Water	\$3,675,000.00	<u>ARPA-related projects, per funding strategy:</u> Lakeview Lift Station; Riverview Lift Station; Updated SCADA technology; Hillcrest Sewer Main; Sewer Lines w/Roots	CAPITAL
Sewer	\$2,150,000.00	<u>ARPA-related projects, per funding strategy:</u> Well # 8; 4th Ave Main (5 to 6); Hillside Reservoir Replacement; Well # 5, mitigate sand issue	CAPITAL
	<u>\$5,825,000.00</u>		CAPITAL

More To Come -- FY 22

During FY 22, the Administration intends to bring to the City Commission several initiatives to address both budgetary and local quality of life concerns:

- **Affordable Housing:** The Administration recently received City Commission approval to proceed in developing a variety of proposals related to increasing the inventory and affordability of local housing opportunities. The Community Development Department will coordinate this effort, and *\$15,000.00 for initial program development costs have been included in the FY 22 City Manager's Proposed Annual Budget.*
- **Special Property Tax Mill Levy:** The Administration intends to study, and potentially recommend, the implementation of a city-wide, voter-approved, mill levy dedicated to the repair, replacement, and maintenance of city streets and sidewalks. This is one of the few statutory tools available to supplement existing General Fund revenues for the purpose of rehabilitating the city's severely deteriorating transportation system. *The FY 22 budget does not include any new revenues or expenditures related to this initiative.*
- **Impact Fee Study Recommendations:** The Administration is developing a task order for HDR Engineering to complete a comprehensive evaluation of the city's impact fees, annually required by city code, AND make corresponding recommendations for adjustment. This effort should include the restoration of Parks Impact Fees to the level determined prudent by HDR's study. *The FY 22 budget does not include special expenditures for this study, rather, those costs will be absorbed by the respective Impact Fee funds at the time of completion.*

FY 22 will be a year of both challenge and opportunity, as the City of Polson looks to improve the quality of basic public services and adequately respond to important community issues such as affordable housing, economic development, and accelerated residential and commercial growth. However, I am confident that our citizens, elected officials, and staff are energized and committed for the work that lays ahead. It is an honor and privilege to serve the City of Polson.

Respectfully,



Edwin R. Meece
City Manager

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: 2021 - 2022
For Funds 1000 - 1000

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget

310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	2,775	4,000
314140 1/4% Lt Veh Local Options Tax	147,268	140,000
Group:	150,043	144,000
320000 Licenses and Permits		
321072 Admin/Impact Fee	8,725	7,500
321073 Admin Fee Engineer Svcs.	3,845	4,000
322010 Alcohol Beverage Licenses And Permits	4,732	5,000
322014 Parks Alcohol Special Permit	80	800
322020 General Business License		30,000
322500 Fireworks Permits	1,500	1,500
323014 Zoning Conf/Spec Use Permit	9,135	9,350
323015 Tank Location Permit/Fire		150
323016 Sign Permit Fee	1,298	1,430
323017 Fence Permit	1,350	1,320
323019 Annexation Fee	150	500
323026 Relocation of Structure Permit	150	175
323030 Dog License	760	1,200
323040 Law Enforcement Alcohol Catering Notice		150
323800 Bicycle Auction/Licenses	371	0
Group:	32,096	63,075
330000 Intergovernmental Revenues		
334121 DNRC Grant		750
334990 COVID-19/Stimulus Revenues - SOM	333,583	0
335230 HB124 Entitlement Share Payments	719,401	730,098
338050 Lake County Alcohol Compliance	400	500
339002 Payment in Lieu of Taxes	54,652	56,000
Group:	1,108,036	787,348
340000 Charges for Services		
341000 General Government		500
341010 Miscellaneous Collections	2,012	1,700
341030 Court Costs	166,670	196,723
341080 Subdivision Review Fee	6,850	5,500
341085 Variance/Zoning Fees	542	550
342012 DUI Patrol Annual Support Fee	4,000	4,000
342020 S&KHA PAYMENT/LIEU TXS	6,000	6,000
344010 Dog Impoundment Fines	80	1,000
346040 Camping Facilities Fees	178	2,000
346050 City Dock Concession Fees	1,595	2,500
Group:	187,927	220,473

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CITY OF POLSON
Fund Summary of Revenues by Source
For the Year: 2021 - 2022
For Funds 1000 - 1000

Page: 2 of 2
Report ID: A110

1000 General All-Purpose Fund

Account	Previous Year Actual	Final Budget

350000 Fines and Forfeitures		
351010 Surcharge Ord.#621	3,465	4,000
351030 City Courts	45,733	46,000
Group:	49,198	50,000
360000 Miscellaneous Revenues		
360000 Miscellaneous Revenues	26	0
362030 Ambulance Insurance Premium	59,921	60,000
365000 Donations		500
365010 Sidewalk Fund Donation PIL	4,058	50,000
365050 Fire Training Grants/Donations	28	0
Group:	64,033	110,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating	1	1,500
Group:	1	1,500
380000 Other Financing Sources		
383028 Transfer from #2350		30
383047 Transfer from #2372 Perm. Med. Levy	157,763	192,846
Group:	157,763	192,876
Fund:	1,749,097	1,569,772
Grand Total:	1,749,097	1,569,772

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2021 - 2022

1000 General All-Purpose Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
410000 GENERAL GOVERNMENT									
410100 Legislative Services									
410100 Legislative Services		Budget: 27,421			22,175	5,250			27,425
		Actual:	20,155		19,674	481			
Subtotal:		Budget: 27,421			22,175	5,250			27,425
		Actual:	20,155		19,674	481			
410200 Executive Services									
410200 Executive Services		Budget: 0							0
		Actual:							
Subtotal:		Budget: 0							0
		Actual:							
410300 Judicial Services									
410360 Municipal Court		Budget: 81,084			82,771	12,750		2,500	98,021
		Actual:	77,002		49,286	27,715			
410362 Jury Services		Budget: 2,200				2,750			2,750
		Actual:	616			616			
410365 Indigent Defense		Budget: 0							0
		Actual:							
Subtotal:		Budget: 83,284			82,771	15,500		2,500	100,771
		Actual:	77,618		49,286	28,331			
410400 Administrative Services									
410400 Administrative Services		Budget: 125,617			122,880	10,550			133,430
		Actual:	111,286		101,940	9,345			
Subtotal:		Budget: 125,617			122,880	10,550			133,430
		Actual:	111,286		101,940	9,345			
410500 Financial Services									
410500 Financial Services		Budget: 172,783			201,735	10,900			212,635
		Actual:	173,861		167,546	6,314			
Subtotal:		Budget: 172,783			201,735	10,900			212,635
		Actual:	173,861		167,546	6,314			
411000 Planning and Research Services									
411000 Planning and Research		Budget: 0							0
		Actual:							
Subtotal:		Budget: 0							0
		Actual:							
411100 Legal Services									
411100 Legal Services		Budget: 73,800			71,053	24,250			95,303
		Actual:	73,364			73,364			
Subtotal:		Budget: 73,800			71,053	24,250			95,303
		Actual:	73,364			73,364			
411200 Facilities (Shared Costs)									
411200 Facilities (Shared Costs)		Budget: 355,806			2,189	335,479		30,000	367,668
		Actual:	325,117		12,560	312,557			

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2021 - 2022

1000 General All-Purpose Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
411220 Employee Advancement			0						0
Budget:			0						
Actual:									
Subtotal:		355,806			2,189	335,479		30,000	367,668
Actual:			325,117		12,560	312,557			
411800 Other General Government Services									
411860 Special Improvement			0						0
Budget:			0						
Actual:									
Subtotal:			0						0
Actual:									
Group:		838,711			502,803	401,929		32,500	937,232
Actual:			781,401		351,008	430,392			
420000 PUBLIC SAFETY									
420100 Law Enforcement Services									
420140 Crime Control and		1,227,759			1,113,160	129,900		65,000	1,308,060
Budget:		1,227,759			1,113,160	129,900		65,000	1,308,060
Actual:			1,036,159		937,713	98,446			
420144 Juvenile Programs			0						0
Budget:			0						
Actual:									
420146 Police Municipal Services			0						0
Budget:			0						
Actual:									
420150 MT Highway Traffic Safety			0						0
Budget:			0						
Actual:									
420180 Other Law Enforcement			0						0
Budget:			0						
Actual:									
Subtotal:		1,227,759			1,113,160	129,900		65,000	1,308,060
Actual:			1,036,159		937,713	98,446			
420200 Detention and Correction Services									
420230 Care and Custody of			500			500			500
Budget:			500			500			
Actual:									
Subtotal:			500			500			500
Actual:									
420400 Fire Protection and Control									
420400 Fire Protection and Control		214,703			187,942	86,200	11,966	160,000	446,108
Budget:		214,703			187,942	86,200	11,966	160,000	446,108
Actual:			253,657		124,553	66,712	11,966	50,426	
420410 Administration			0						0
Budget:			0						
Actual:									
420460 Fire Suppression			0						0
Budget:			0						
Actual:									
Subtotal:		214,703			187,942	86,200	11,966	160,000	446,108
Actual:			253,657		124,553	66,712	11,966	50,426	
420500 Protective Inspections									
420500 Protective Inspections			0						0
Budget:			0						
Actual:									
420520 Code Enforcement			59,499		55,942	12,100		10,000	78,042
Budget:			59,499		55,942	12,100		10,000	78,042
Actual:			49,085		41,141	7,944			
420540 Land Use Inspection/Zoning			120,486		162,848	30,050			192,898
Budget:			120,486		162,848	30,050			192,898
Actual:			141,725		94,531	47,194			

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2021 - 2022

1000 General All-Purpose Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
420545 Zoning Update		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	179,985	_____	218,790	42,150		10,000	270,940
		Actual: _____	190,810		135,672	55,138			
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: _____	1,622,947	_____	1,519,892	258,750	11,966	235,000	2,025,608
		Actual: _____	1,480,626		1,197,939	220,296	11,966	50,426	
430000 PUBLIC WORKS									
430200 Road And Street Services									
430230 Road and Street Construction		Budget: _____	0	_____					0
		Actual: _____							
430240 Road and Street Maintenance		Budget: _____	213,396	_____	166,340	84,870		200,000	451,210
		Actual: _____	163,440		126,374	37,066			
430246 Storm Drainage		Budget: _____	0	_____					0
		Actual: _____							
430263 Street Lighting		Budget: _____	5,400	_____		5,400			5,400
		Actual: _____	4,708			4,708			
430266 Parking Facilities		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	218,796	_____	166,340	90,270		200,000	456,610
		Actual: _____	168,148		126,374	41,774			
430500 Water Utilities									
430540 Purification and Treatment		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	218,796	_____	166,340	90,270		200,000	456,610
		Actual: _____	168,148		126,374	41,774			
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: 2021 - 2022

1000 General All-Purpose Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
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: _____	240,189	_____	193,400	53,410			246,810
		Actual: _____		196,912	150,663	46,149	100		0
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: _____	240,189	_____	193,400	53,410			246,810
		Actual: _____		196,912	150,663	46,149	100		0
Group:		Budget: _____	240,189	_____	193,400	53,410			246,810
		Actual: _____		196,912	150,663	46,149	100		0
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: _____	20,000	_____					0
		Actual: _____							

CITY OF POLSON
Expenditure by Activity and Object
For the Year: 2021 - 2022

1000 General All-Purpose Fund

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
Subtotal:		Budget: _____	20,000	_____					0
		Actual:							
510400 Depreciation Costs									
510400 Depreciation Costs		Budget: _____	0	_____					0
		Actual:							
Subtotal:		Budget: _____	0	_____					0
		Actual:							
Group:		Budget: _____	20,000	_____					0
		Actual:							
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521008 Transfer to 3542 SID#42 S&I		Budget: _____	0	_____					0
		Actual:							
521034 Transfer to Tree Fund		Budget: _____	0	_____					0
		Actual:							
521035 Transfer to Govt/Std/2350		Budget: _____	0	_____					0
		Actual:							
521036 Transfer to Library		Budget: _____	0	_____					0
		Actual:							
521037 Transfer to Weed Cleanup		Budget: _____	0	_____					0
		Actual:							
Subtotal:		Budget: _____	0	_____					0
		Actual:							
522000									
522010 Parks Interfund Transfers		Budget: _____	5,000	_____		15,000			15,000
		Actual:		5,000		5,000			
522020 Planning Interfund Transfer		Budget: _____	0	_____					0
		Actual:							
522040 Streets Interfund Transfers		Budget: _____	0	_____					0
		Actual:							
522050 Fire Interfund Transfers Out		Budget: _____	0	_____					0
		Actual:							
Subtotal:		Budget: _____	5,000	_____		15,000			15,000
		Actual:		5,000		5,000			
Group:		Budget: _____	5,000	_____		15,000			15,000
		Actual:		5,000		5,000			
Fund:		Budget: _____	2,945,643	_____	2,382,435	819,359	11,966	467,500	3,681,260
		Actual:		2,632,087	1,825,985	743,611	11,966	50,526	
Grand Total:		Budget: _____	2,945,643	_____	2,382,435	819,359	11,966	467,500	3,681,260
		Actual:		2,632,087	1,825,985	743,611	11,966	50,526	

GENERAL FUND
LONG-TERM OBLIGATIONS SUPPLEMENT SCHEDULE
LOANS, CONTRACTS, NOTES, GENERAL OBLIGATION BONDS, LEASES ETC.
FISCAL YEAR 2021 - 2022

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
Fire Engine Purchase	8825	3141		11966
				0
				0
				0
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				0
TOTAL	8825	3141	0	11966

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: 2021 - 2022
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Other	Transfers	Total
2020 Police Municipal Services Levy		102,715	72,400	60,000			274,720
2210 Parks/Salish Point				10,000			10,000
2211 Skate Park Fund			500	113,713			114,213
2215 Hanging Basket Maintenance		5,500					5,500
2216 Parkland Subdivision Fee (formerly 7060)			3,500	8,000			11,500
2218 Carol Sampson Sherick Trail Memorial Fund			850				850
2219 Parks Donations			450				450
2222 Park Donations - Restricted			370				370
2225 Employee Christmas Fund			2,150				2,150
2310 Tax Increment District			11,252	10,000	311,562		412,633
2350 Local Government Study Commission						5	5
2372 Permissive Medical Mills						192,846	192,846
2380 Stormwater System Fund			77,012			6,000	83,012
2386 Street Permits Revenue			20,000				20,000
2390 Drug Forfeiture Fund			23,000	20,000			43,000
2391 DUI Court Fee Fund			500				500
2394 Building Code Enforcement		157,491	19,190				176,681
2395 Tree Fund				20,000			20,000
2398 Credit Card Fees			9,000				9,000
2401 Light Maintenance District #19			19,050				19,050
2402 Light Maintenance District #20			8,320				8,320
2500 Weed Cleanup Maintenance Fund			3,000				3,000
2702 Fire Training Center Donations			844				844
2703 Fire Memb. Donation Fund			50				50
2705 Downtown Christmas Light Fund			500				500
2720 Police Donations			3,400		2,150		5,550
2810 Police Training Fund			19,000				19,000
2820 Gas Apportionment Tax Fund			77,000	14,000			91,000
2821 Gas Tax- Special Street Allocation Program				336,824			336,824
2875 Police Federal Grants			1,500				1,500
Total:		265,706	372,838	592,537	313,712	198,851	1,863,068

2020 Police Municipal Services Levy

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	386	500
Group:	386	500
330000 Intergovernmental Revenues		
334990 COVID-19/Stimulus Revenues - SOM	28,097	0
339000 Local Payments in Lieu of Taxes	1,947	2,000
Group:	30,044	2,000
360000 Miscellaneous Revenues		
366010 Sale of Fixed Assets	4,995	0
Group:	4,995	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		500
Group:		500
380000 Other Financing Sources		
381070 Notes/Loans/Interacap	177,450	0
382010 Sale of General Fixed Assets	3,270	0
Group:	180,720	0
Total Revenues	216,145	3,000

Expenditures

420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
100 Personal Services	37,669	44,078
110 Salary Parity	16,814	17,858
120 Overtime	2,974	2,674
125 Compensated Absences	5,296	6,000
140 Social Security/Medicare	890	992
141 Unemployment Insurance	352	475
142 Worker's Compensation	2,666	2,403
145 Medical /Life Insurance	12,061	18,713
150 MPORS	7,581	9,522
200 Supplies	4,027	8,000
261 Amunition - Range Supplies	3,006	4,000
262 Protective Gear	7,022	5,500
263 Investigative Supplies	622	1,000
299 Assets less than \$5000	21,218	5,000
300 Purchased Services	8,616	12,000
317 MDT Air Cards	7,368	7,500
324 Sexual Assault Investigation	190	2,000
332 K-9 Costs	2,030	2,400

2020 Police Municipal Services Levy

Account	Previous Year Actual	Final Budget
345 Telephone & Data Svcs	232	
360 Repair and Maintenance	17,143	20,000
375 Education, Travel, Dues	4,088	5,000
610 Principal		37,711
620 Interest		1,894
940 Machinery & Equipment	181,782	60,000
Account:	343,647	274,720
Group:	343,647	274,720
Total Expenditures	343,647	274,720

2372 Permissive Medical Mills

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	297	0
Group:	297	0
330000 Intergovernmental Revenues		
339000 Local Payments in Lieu of Taxes	1,595	0
Group:	1,595	0
Total Revenues	1,892	0
Expenditures		
520000 Other Financing Uses		
521007 Transfer to General #1000 Perm. Med. Levy		
821 Transfer to General	157,763	192,846
Account:	157,763	192,846
Group:	157,763	192,846
Total Expenditures	157,763	192,846

2401 Light Maintenance District #19

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	24,072	20,000
363040 P & I Special Assessments	69	70
	Group:	20,070
	24,141	20,070
Total Revenues	24,141	20,070
Expenditures		
430000 PUBLIC WORKS		
430263 Street Lighting		
341 Electric	17,971	19,050
	Account:	19,050
	17,971	19,050
	Group:	19,050
	17,971	19,050
Total Expenditures	17,971	19,050

2402 Light Maintenance District #20

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
363010 Maintenance Assessments	8,128	8,320
363040 P & I Special Assessments	13	0
Group:	8,141	8,320
Total Revenues	8,141	8,320
Expenditures		
430000 PUBLIC WORKS		
430263 Street Lighting		
341 Electric	7,847	8,320
Account:	7,847	8,320
Group:	7,847	8,320
Total Expenditures	7,847	8,320

2500 Weed Cleanup Maintenance Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
370000 Investment and Royalty Earnings		
371010 Interest-Operating		150
	Group:	150
Total Revenues		150
Expenditures		
430000 PUBLIC WORKS		
431100 Weed Control		
300 Purchased Services		2,000
375 Education, Travel, Dues		1,000
	Account:	3,000
	Group:	3,000
Total Expenditures		3,000

2001 Fire Impact Fees

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341070 Planning Enterprise Funds	25,615	25,000
	Group:	25,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		500
	Group:	500
Total Revenues	25,615	25,500
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
940 Machinery & Equipment	44,000	
	Account:	0
	Group:	0
Total Expenditures	44,000	0

CITY OF POLSON
Fund Budget Summary-Non-Levied Funds
For the Year: 2021 - 2022

2002 Parks Impact Fees

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
341070 Planning Enterprise Funds	13,207	15,000
	Group:	15,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		250
	Group:	250
Total Revenues	13,207	15,250

2210 Parks/Salish Point

Account	Previous Year Actual	Final Budget
-----	-----	-----
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
299 Assets less than \$5000	4,050	
930 Improvements Not Buildings		10,000
Account:	4,050	10,000
Group:	4,050	10,000
Total Expenditures	4,050	10,000

2211 Skate Park Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd	74,818	1,000
	Group:	1,000
Total Revenues	74,818	1,000
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
300 Purchased Services	429	500
900 Capital Outlay \$5,000+	36,288	113,713
	Account:	114,213
	Group:	114,213
Total Expenditures	36,717	114,213

2215 Hanging Basket Maintenance

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365010 Sidewalk Fund Donation PIL	4,731	5,500
Group:	4,731	5,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating		10
Group:		10
Total Revenues	4,731	5,510
Expenditures		
460000 CULTURE AND RECREATION		
460434 Hanging Basket Maintenance		
100 Personal Services	2,709	5,500
Account:	2,709	5,500
Group:	2,709	5,500
Total Expenditures	2,709	5,500

2216 Parkland Subdivision Fee (formerly 7060)

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
337040 Greater Polson Community Foundation		4,000
	Group:	4,000
Total Revenues		4,000
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
299 Assets less than \$5000		3,500
940 Machinery & Equipment		8,000
	Account:	11,500
	Group:	11,500
Total Expenditures		11,500

2218 Carol Sampson Sherick Trail Memorial Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Expenditures		
460000 CULTURE AND RECREATION		
200 Supplies		850
	Account:	850
	Group:	850
Total Expenditures		850

2219 Parks Donations

Account	Previous Year Actual	Final Budget

Expenditures		
460000 CULTURE AND RECREATION		
200 Supplies		450
	Account:	450
	Group:	450
Total Expenditures		450

2222 Park Donations - Restricted

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate	500	0
Group:	500	0
Total Revenues	500	0
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
200 Supplies	501	370
299 Assets less than \$5000	1,000	
Account:	1,501	370
Group:	1,501	370
Total Expenditures	1,501	370

2223 Parks - Pickle Ball Courts Donations

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365030 Donation Parkland Subd. Operating	105	0
Group:	105	0
Total Revenues	105	0
Expenditures		
460000 CULTURE AND RECREATION		
460430 Parks		
299 Assets less than \$5000	1,607	
Account:	1,607	0
Group:	1,607	0
Total Expenditures	1,607	0

2225 Employee Christmas Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
341010 Miscellaneous Collections		250
	Group:	250
360000 Miscellaneous Revenues		
365070 Contributions from TIF District #1	6	0
	Group:	0
370000 Investment and Royalty Earnings		
371010 Interest-Operating		5
	Group:	5
Total Revenues	6	255
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
200 Supplies	20	500
204 Inventoried Supplies	29	150
300 Purchased Services		1,500
	Account:	2,150
	Group:	2,150
Total Expenditures	49	2,150

2310 Tax Increment District

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
310000 TAXES		
312000 Penalties & Interest/Delinquent Taxes	553	500
Group:	553	500
330000 Intergovernmental Revenues		
335230 HB124 Entitlement Share Payments	13,081	13,081
Group:	13,081	13,081
370000 Investment and Royalty Earnings		
371010 Interest-Operating		6,000
Group:		6,000
Total Revenues	13,634	19,581
Expenditures		
470000 Housing and Community Development		
470110 Administration		
300 Purchased Services	3,673	7,000
358 Payment to General	3,752	3,752
375 Education, Travel, Dues		500
736 TIFD Grants	212,360	311,562
930 Improvements Not Buildings		10,000
Account:	219,785	332,814
Group:	219,785	332,814
490000 DEBT SERVICE		
490200 Revenue Bonds		
610 Principal	68,315	70,371
620 Interest	11,504	9,448
Account:	79,819	79,819
Group:	79,819	79,819
Total Expenditures	299,604	412,633

2350 Local Government Study Commission

Account	Previous Year Actual	Final Budget
-----	-----	-----
Expenditures		
520000 Other Financing Uses		
521000 Interfund Operating Transfers Out		
821 Transfer to General		5
	Account:	5
	Group:	5
Total Expenditures		5

2380 Stormwater System Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
340000 Charges for Services		
343020 Water Revenues	2	0
343030 Sewer Revenues	114,156	115,000
Group:	114,158	115,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	1	3,000
Group:	1	3,000
Total Revenues	114,159	118,000
Expenditures		
430000 PUBLIC WORKS		
430235 Storm Drainage		
200 Supplies		1,500
300 Purchased Services	2,380	25,000
354 Engineer Services		50,000
358 Payment to General	512	512
Account:	2,892	77,012
Group:	2,892	77,012
520000 Other Financing Uses		
521019 Transfer to Special Gas Tax Fund		
822 Transfer to Other Funds	6,000	6,000
Account:	6,000	6,000
Group:	6,000	6,000
Total Expenditures	8,892	83,012

2386 Street Permits Revenue

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
320000 Licenses and Permits		
323020 Street Cut Permits	4,875	5,000
	Group:	5,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		120
	Group:	120
Total Revenues	4,875	5,120
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	5,163	8,000
	Group:	5,163 8,000
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd	7,500	6,000
	Group:	7,500 6,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		180
	Group:	180
Total Revenues	12,663	14,180
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	65	8,500
262 Protective Gear	8,190	5,000
294 DTF Operations	-170	1,000
300 Purchased Services	150	8,500
940 Machinery & Equipment		20,000
	Account:	8,235 43,000
	Group:	8,235 43,000
Total Expenditures	8,235	43,000

CITY OF POLSON
Fund Budget Summary-Non-Levied Funds
For the Year: 2021 - 2022

2391 DUI Court Fee Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
350000 Fines and Forfeitures		
351000 Court Fines and Forfeitures	1,550	1,500
Group:	1,550	1,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating		10
Group:		10
Total Revenues	1,550	1,510
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	159	500
Account:	159	500
Group:	159	500
Total Expenditures	159	500

2394 Building Code Enforcement

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
320000 Licenses and Permits		
323010 Building Permits	101,368	109,000
323011 Plan Review Fees	32,492	30,000
323012 Mechanical Permit Comm & Res	6,462	7,000
323013 Demolition Permits	879	500
323021 Plumbing Permit Comm & Res	7,148	7,500
323022 Electrical Permit Res. Only	12,115	13,000
323027 Stop Work Fee	2,321	1,000
Group:	162,785	168,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating		600
Group:		600
Total Revenues	162,785	168,600

Expenditures

420000 PUBLIC SAFETY		
420500 Protective Inspections		
100 Personal Services	71,669	108,100
125 Compensated Absences	7,431	8,000
140 Social Security/Medicare	5,835	8,637
141 Unemployment Insurance	435	755
142 Worker's Compensation	663	659
143 PERS/Retirement	6,937	10,298
145 Medical/Life Insurance	14,114	21,042
200 Supplies	708	800
231 Gas, Oil, Diesel Fuel,	482	700
299 Assets less than \$5000	86	3,000
300 Purchased Services	2,188	3,000
331 License and Permits	160	500
345 Telephone & Data Svcs	805	850
348 Wireless services	598	640
354 Engineer Services	1,530	3,000
358 Payment to General	3,000	3,000
375 Education, Travel, Dues	3,379	3,000
501 DOC Bldg Ed Asmt	669	700
940 Machinery & Equipment	30,433	
Account:	151,122	176,681
Group:	151,122	176,681
Total Expenditures	151,122	176,681

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CITY OF POLSON
Fund Budget Summary-Non-Levied Funds
For the Year: 2021 - 2022

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2394 Building Code Enforcement

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

2395 Tree Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
334130 State Forestry Grant		10,000
	Group:	10,000
370000 Investment and Royal ty Earnings		
371010 Interest-Operati ng		15
	Group:	15
380000 Other Fi nancing Sources		
383010 Transfer from Other Fund	5,000	15,000
	Group:	5,000
Total Revenues	5,000	25,015
Expendi tures		
480000 Conservation of Natural Resources		
480150 Tree Conservati on		
300 Purchased Servi ces	6,095	
341 Electric	202	
900 Capital Outlay \$5,000+		20,000
935 Tree Restorati on	211	
	Account:	6,508
	Group:	6,508
Total Expendi tures	6,508	20,000

2398 Credit Card Fees

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
330000 Intergovernmental Revenues		
334990 COVID-19/Stimulus Revenues - SOM	5,487	0
Group:	5,487	0
340000 Charges for Services		
341090 Credit Card Convenience Fees	4,662	9,000
Group:	4,662	9,000
Total Revenues	10,149	9,000
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
313 Visa/Mastercard Service	10,408	9,000
Account:	10,408	9,000
Group:	10,408	9,000
Total Expenditures	10,408	9,000

2702 Fire Training Center Donations

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365040 Donation - Fire Barnowsky Estate	592	0
Group:	592	0
Total Revenues	592	0
Expenditures		
420000 PUBLIC SAFETY		
420400 Fire Protection and Control		
200 Supplies	190	844
Account:	190	844
Group:	190	844
Total Expenditures	190	844

2703 Fire Memb. Donation Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Expenditures		
420000 PUBLIC SAFETY		
200 Supplies		50
940 Machinery & Equipment	6,295	
	Account: 6,295	50
	Group: 6,295	50
Total Expenditures	6,295	50

2705 Downtown Christmas Light Fund

Account -----	Previous Year Actual -----	Final Budget -----
Expenditures		
410000 GENERAL GOVERNMENT		
411200 Facilities (Shared Costs)		
200 Supplies		500
	Account:	500
	Group:	500
Total Expenditures		500

2720 Police Donations

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
360000 Miscellaneous Revenues		
365020 State Reimb Kerr Dam Rd	15,423	2,500
367010 Police Bike Auction		250
Group:	15,423	2,750
370000 Investment and Royalty Earnings		
371010 Interest-Operating		25
Group:		25
Total Revenues	15,423	2,775
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
200 Supplies	2,512	2,000
300 Purchased Services	264	500
375 Education, Travel, Dues	86	900
730 Grants and Donations to	1,937	2,150
Account:	4,799	5,550
Group:	4,799	5,550
Total Expenditures	4,799	5,550

2810 Police Training Fund

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
330000 Intergovernmental Revenues		
335050 Insurance Premium Apportionment	15,018	15,500
Group:	15,018	15,500
370000 Investment and Royalty Earnings		
371010 Interest-Operating		60
Group:		60
Total Revenues	15,018	15,560
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
375 Education, Travel, Dues	4,044	19,000
Account:	4,044	19,000
Group:	4,044	19,000
Total Expenditures	4,044	19,000

2820 Gas Apportionment Tax Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
335040 Gasoline Tax Apportionment	102,192	102,435
Group:	102,192	102,435
370000 Investment and Royalty Earnings		
371010 Interest-Operating		160
Group:		160
Total Revenues	102,192	102,595
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
200 Supplies	9,280	12,000
231 Gas, Oil, Diesel Fuel,	3,981	10,000
280 Paving Materials	13,180	18,000
281 Street Maint Chemicals	15,485	22,000
300 Purchased Services	5,562	15,000
940 Machinery & Equipment		14,000
Account:	47,488	91,000
Group:	47,488	91,000
490000 DEBT SERVICE		
490500 Other Debt Service Payments		
610 Principal	11,245	
620 Interest	126	
Account:	11,371	0
Group:	11,371	0
Total Expenditures	58,859	91,000

2821 Gas Tax- Special Street Allocation Program

Account -----	Previous Year Actual -----	Final Budget -----
Revenues		
330000 Intergovernmental Revenues		
335040 Gasoline Tax Apportionment	117,985	117,326
Group:	117,985	117,326
370000 Investment and Royalty Earnings		
371010 Interest-Operating		120
Group:		120
380000 Other Financing Sources		
383010 Transfer from Other Fund	6,000	6,000
Group:	6,000	6,000
Total Revenues	123,985	123,446
Expenditures		
430000 PUBLIC WORKS		
430240 Road and Street Maintenance		
904 Capital Outlay Streets		336,824
Account:		336,824
Group:		336,824
Total Expenditures		336,824

2875 Police Federal Grants

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331020 Community Oriented Policing Services COPS	51,451	0
334010 Crime Control		1,500
Group:	51,451	1,500
Total Revenues	51,451	1,500
Expenditures		
420000 PUBLIC SAFETY		
420140 Crime Control and Investigation		
262 Protective Gear		1,500
299 Assets less than \$5000	51,451	
Account:	51,451	1,500
Group:	51,451	1,500
Total Expenditures	51,451	1,500

SPECIAL REVENUE FUNDS
DEBT OBLIGATIONS SUPPLEMENT SCHEDULE
LOANS, CONTRACTS, NOTES, LEASES, ETC.
Fiscal Year 2021 - 2022

Fund Name: Police Municipal Services Levy

Fund No. 2020

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
3 Police Vehicles Purchase	37711	1894		39605
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL	1894	0	39605	39605

Fund Name: Tax Increment District

Fund No. 2310

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
City Dock & Walk Path Construction	70371	9448		79819
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL	70371	9448	0	79819

C. Debt Service Funds

3000

CITY OF POLSON
Fund Budget Summary-Debt Service
For the Year: 2021 - 2022

3542 SID #42 Streetscape Main St. Imp. Project

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
360000 Miscellaneous Revenues		
363020 Bond Principal & Interest Assessments	67,959	65,604
363040 P & I Special Assessments	224	0
Group:	68,183	65,604
Total Revenues	68,183	65,604
Expenditures		
490000 DEBT SERVICE		
490300 Special Improvement Bonds		
610 Principal	59,939	63,257
620 Interest	11,795	7,969
Account:	71,734	71,226
Group:	71,734	71,226
Total Expenditures	71,734	71,226
131000 Due From (Previous Year)	_____	
211000 Due To (Previous Year)	_____	
131000 Due From (Current Year)	_____	
211000 Due To (Current Year)	_____	

E. Enterprise Funds

5000

5201 Water Impact Fees

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
340000 Charges for Services		
341072 Impact Fee	92,701	75,000
	Group:	75,000
370000 Investment and Royalty Earnings		
371016 Interest-Impact Fee Funds		2,500
	Group:	2,500
Total Revenues	92,701	77,500
Expenses		
430500 Water Utilities		
900 Capital Outlay \$5,000+		463,000
	Account:	463,000
	Group:	463,000
Total Expenses		463,000

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		
330000 Intergovernmental Revenues		
331994 ARPA Grant		2,375,353
334990 COVID-19/Stimulus Revenues - SOM	31	
	Group: 31	2,375,353
340000 Charges for Services		
343020 Water Revenues	1,094,332	1,100,000
343022 Unmetered/Coin-op Water Sales	1,513	2,000
343024 Sale Materials/Supplies	28,685	20,000
343025 Water Permits	7,650	7,500
343026 Water Installation Charges	63	500
343027 Miscellaneous Revenue	10	200
	Group: 1,132,253	1,130,200
360000 Miscellaneous Revenues		
365051 Water - scrap metal	60	600
	Group: 60	600
370000 Investment and Royalty Earnings		
371010 Interest-Operating	6	20,000
	Group: 6	20,000
380000 Other Financing Sources		
381020 Revenue Bond Proceeds		500,000
	Group:	500,000
 Total Revenues	 1,132,350	 4,026,153

Expenses

430500 Water Utilities		
200 Supplies	11	1,650
260 Clothing Allowance	1,050	2,100
297 Homeland Security		25,000
299 Assets less than \$5000	634	5,000
300 Purchased Services	2,381	5,000
345 Telephone & Data Svcs	1,320	1,400
348 Wireless services	2,502	2,600
354 Engineer Services	63,401	43,000
375 Education, Travel, Dues	759	3,500
540 Irrigation Assessments	150	250
546 Water Quality Tap Fee		5,000

5210 Water Fund

Account		Previous Year Actual	Final Budget
-----		-----	-----
901	Replacement and Depreciation		35,000
	Account:	72,208	129,500
430510	Administration		
358	Payment to General	69,525	84,825
	Account:	69,525	84,825
430530	Source of Supply and Pumping		
100	Personal Services	36,950	28,726
120	Overtime	1,349	930
125	Compensated Absences	5,412	5,500
140	Social Security/Medicare	3,355	2,595
141	Unemployment Insurance	246	229
142	Worker's Compensation	1,576	979
143	PERS/Retirement	3,926	3,119
145	Medical/Life Insurance	4,944	5,939
200	Supplies		2,500
299	Assets less than \$5000		5,000
300	Purchased Services	5,558	10,000
341	Electric	50,403	55,000
354	Engineer Services	2,074	15,000
920	Land/Building	42,693	1,225,000
	Account:	158,486	1,360,517
430540	Purification and Treatment		
100	Personal Services	31,536	28,727
120	Overtime	1,349	931
125	Compensated Absences	5,412	5,500
140	Social Security/Medicare	2,869	2,595
141	Unemployment Insurance	211	229
142	Worker's Compensation	1,624	979
143	PERS/Retirement	3,358	3,118
145	Medical/Life Insurance	4,263	5,939
200	Supplies	2,046	15,000
300	Purchased Services	3,399	6,000
354	Engineer Services		10,000
	Account:	56,067	79,018
430550	Transmission and Distribution		
100	Personal Services	43,533	42,601
120	Overtime	760	343
125	Compensated Absences	4,343	5,000
140	Social Security/Medicare	3,604	3,542
141	Unemployment Insurance	267	312
142	Worker's Compensation	1,821	793
143	PERS/Retirement	4,265	4,252
145	Medical/Life Insurance	6,584	7,385
200	Supplies	43,615	45,000
231	Gas, Oil, Diesel Fuel,	8,389	11,000
299	Assets less than \$5000		5,000
300	Purchased Services	36,446	60,000
341	Electric	532	600
345	Telephone & Data Svcs	2,722	2,800
354	Engineer Services		50,000

CITY OF POLSON
Fund Budget Summary
For the Year: 2021 - 2022

5210 Water Fund

Account	Previous Year Actual	Final Budget
900 Capital Outlay \$5,000+		100,000
901 Replacement and Depreciation	172	
919 Utility System Upgrades		3,366,000
940 Machinery & Equipment	14,083	25,000
950 Construction	168,560	
Account:	339,696	3,729,628
430560 Geographical Information Systems (GIS)		
100 Personal Services		20,801
140 Social Security/Medicare		1,578
141 Unemployment Insurance		135
142 Worker's Compensation		130
143 PERS/Retirement		1,845
145 Medical/Life Insurance		3,208
Account:		27,697
430570 Customer Accounting and Collection		
100 Personal Services	35,585	57,309
120 Overtime	602	203
125 Compensated Absences	3,986	4,000
140 Social Security/Medicare	2,894	4,569
141 Unemployment Insurance	221	294
142 Worker's Compensation	1,488	733
143 PERS/Retirement	3,523	5,456
145 Medical/Life Insurance	7,923	13,396
200 Supplies		2,000
299 Assets less than \$5000	122	5,000
300 Purchased Services	9,134	12,000
313 Visa/Mastercard Service	315	1,000
395 Damage Payout	686	3,000
808 Cash Short (Long)	1	
900 Capital Outlay \$5,000+	21,124	50,000
Account:	87,604	158,960
Group:	783,586	5,570,145
490200 Revenue Bonds		
610 Principal	24,000	25,000
620 Interest	5,623	5,303
Account:	29,623	30,303
Group:	29,623	30,303
Total Expenses	813,209	5,600,448

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	39,825	30,000
	Group:	30,000
370000 Investment and Royalty Earnings		
371016 Interest-Impact Fee Funds		1,200
	Group:	1,200
Total Revenues	39,825	31,200
Expenses		
430600 Sewer Utilities		
900 Capital Outlay \$5,000+	8,004	200,000
	Account:	200,000
	Group:	200,000
Total Expenses	8,004	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	 _____	 _____

CITY OF POLSON
Fund Budget Summary
For the Year: 2021 - 2022

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
331994 ARPA Grant		2,150,000
334990 COVID-19/Stimulus Revenues - SOM	124	
Group:	124	2,150,000
340000 Charges for Services		
343024 Sale Materials/Supplies	7,316	6,000
343027 Miscellaneous Revenue	18	1,000
343031 Sewer Service Charges	1,846,158	1,850,000
343033 Sewer Permits Repl/Depr		6,000
Group:	1,853,492	1,863,000
360000 Miscellaneous Revenues		
361100 Sewer Dept. Land Rental	18,000	18,000
Group:	18,000	18,000
370000 Investment and Royalty Earnings		
371010 Interest-Operating	11	17,000
Group:	11	17,000
380000 Other Financing Sources		
381020 Revenue Bond Proceeds	1,328,057	1,207,121
Group:	1,328,057	1,207,121
 Total Revenues	 3,199,684	 5,255,121

Expenses

430600 Sewer Utilities		
200 Supplies	99	1,500
260 Clothing Allowance	1,050	2,100
295 Misc Income purchase offset		500
297 Homeland Security		20,000
299 Assets less than \$5000	191	5,000
300 Purchased Services	2,203	10,000
345 Telephone & Data Svcs	5,003	5,500
348 Wireless services	1,872	2,500
354 Engineer Services	12,846	15,000
375 Education, Travel, Dues	339	2,000
540 Irrigation Assessments	150	200
901 Replacement and Depreciation	172	100,000
Account:	23,925	164,300

CITY OF POLSON
Fund Budget Summary
For the Year: 2021 - 2022

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
430610 Administration		
358 Payment to General	59,584	72,784
Account:	59,584	72,784
430630 Collection and Transmission		
100 Personal Services	20,000	13,181
120 Overtime	469	347
125 Compensated Absences	2,073	2,500
140 Social Security/Medicare	1,776	1,197
141 Unemployment Insurance	130	104
142 Worker's Compensation	1,058	220
143 PERS/Retirement	2,069	1,422
145 Medical/Life Insurance	2,623	2,905
200 Supplies	12,552	20,000
231 Gas, Oil, Diesel Fuel,	7,746	13,000
299 Assets less than \$5000		5,000
300 Purchased Services	35,779	40,000
341 Electric	17,958	20,000
354 Engineer Services	47,529	55,000
900 Capital Outlay \$5,000+		2,150,000
940 Machinery & Equipment	11,285	25,000
950 Construction	953,472	975,395
Account:	1,116,519	3,325,271
430640 Treatment and Disposal		
200 Supplies		500
300 Purchased Services	14,446	35,000
Account:	14,446	35,500
430645 Wastewater Resource Recovery Facility		
100 Personal Services	86,963	84,788
120 Overtime	1,975	90
125 Compensated Absences	5,837	6,000
140 Social Security/Medicare	7,090	6,788
141 Unemployment Insurance	521	591
142 Worker's Compensation	3,743	1,240
143 PERS/Retirement	8,312	8,061
145 Medical/Life Insurance	11,243	11,517
200 Supplies	9,858	10,000
210 Office Supplies	273	1,000
215 Chemicals/Lab/Medical	13,845	25,000
216 Sludge Removal supplies	9,750	10,000
220 Operating supplies	3,288	3,500
230 Repair and Maintenance	9,439	12,000
231 Gas, Oil, Diesel Fuel,	10,631	11,000
300 Purchased Services	4,315	10,000
341 Electric	63,456	65,000
345 Telephone & Data Svcs	2,880	3,000
349 Garbage Disposal Services	50,413	60,000
360 Repair and Maintenance		5,000
375 Education, Travel, Dues		2,500
510 Insurance Premiums	19,139	19,630
901 Replacement and Depreciation		200,000

5310 Sewer Fund

Account	Previous Year Actual	Final Budget
922 Mechanical Treatment Plant	18,322	
940 Machinery & Equipment	22,054	25,000
Account:	363,347	581,705
430660 Geographical Information Systems (GIS)		
100 Personal Services		20,801
140 Social Security/Medicare		1,579
141 Unemployment Insurance		135
142 Worker's Compensation		130
143 PERS/Retirement		1,845
145 Medical/Life Insurance		3,208
Account:		27,698
430670 Customer Accounting and Collection		
100 Personal Services	29,799	54,392
120 Overtime	343	
125 Compensated Absences	2,810	3,000
140 Social Security/Medicare	2,354	4,269
141 Unemployment Insurance	181	267
142 Worker's Compensation	1,203	676
143 PERS/Retirement	2,890	5,091
145 Medical/Life Insurance	7,142	12,815
200 Supplies		1,000
299 Assets less than \$5000	122	5,000
300 Purchased Services	9,012	10,000
313 Visa/Mastercard Service	315	1,000
375 Education, Travel, Dues		1,000
395 Damage Payout	400	1,500
900 Capital Outlay \$5,000+	21,124	50,000
940 Machinery & Equipment		30,000
Account:	77,695	180,010
Group:	1,655,516	4,387,268
490200 Revenue Bonds		
610 Principal	354,000	362,000
620 Interest	309,924	338,076
Account:	663,924	700,076
Group:	663,924	700,076
 Total Expenses	 2,319,440	 5,087,344

5310 Sewer Fund

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

CITY OF POLSON
Fund Budget Summary
For the Year: 2021 - 2022

5010 Golf Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
Revenues		
330000 Intergovernmental Revenues		
334990 COVID-19/Stimulus Revenues - SOM	589	
	Group:	589
340000 Charges for Services		
346002 Golf Food Soda	11,455	15,878
346003 Golf Food Snacks	3,484	6,594
346004 Golf Cart Food	6,061	3,402
346006 Golf Cart Beer	28,351	18,932
346007 Golf Cart Soda	4,258	3,000
346010 Golf Restaurant Food Service	88,426	119,673
346011 Golf Beer Revenue	78,669	110,947
346012 Golf Wine Revenue	7,769	7,230
346015 Green Fee Punch Card	77,995	58,130
346016 Golf Cart Annual Pass	18,452	13,996
346020 Green Fees	447,239	366,752
346021 Golf Season Pass Fees	345,195	302,706
346022 Storage Fees	29,515	26,742
346023 Golf Cart Rental Fees	193,171	147,273
346024 Golf Trail Use Fees	42,151	32,693
346025 Flathead Golf Assoc Punch Card Revenues		2,000
346026 Cart Punch Card Fees	21,210	14,350
346027 Driving Range	15,694	17,734
346028 Gasoline Sales	530	469
346029 Miscellaneous Revenue	1,982	2,000
346030 Driving Range - CC Receipts	24,632	15,397
346031 Driving Range Pass	86	1,000
346034 Golf Restaurant Rental Fees	4,519	
346037 Golf Finn Cycle Rental	6,513	7,000
346038 Golf Simulator Fees	35,018	38,625
346039 Monster Grill Concessions	914	12,000
	Group:	1,493,289
360000 Miscellaneous Revenues		
361120 Building Rental	3,600	3,600
362039 Pepsi-Cola Contract Revenue		800
362060 Misc Reimbursements	28	
365053 Donations - Park/Golf Scrap Metal	110	
	Group:	3,738
370000 Investment and Royalty Earnings		
371010 Interest-Operating		3,000
	Group:	3,000

CITY OF POLSON
Fund Budget Summary
For the Year: 2021 - 2022

5010 Golf Fund

Account	Previous Year Actual	Final Budget
380000 Other Financing Sources		
382010 Sale of General Fixed Assets		22,000
Group:		22,000

Total Revenues 1,497,616 1,373,923

Expenses

460446 Golf Course - Greenskeeping		
100 Personal Services	207,296	274,739
120 Overtime	12,991	12,908
125 Compensated Absences	13,768	15,000
140 Social Security/Medicare	17,355	22,528
141 Unemployment Insurance	1,287	1,853
142 Worker's Compensation	12,293	13,237
143 PERS/Retirement	15,576	16,644
145 Medical/Life Insurance	19,074	21,278
200 Supplies	1,837	1,600
221 Fertilizer/Chemicals/Seed	47,442	40,000
229 Miscellaneous	50	500
231 Gas, Oil, Diesel Fuel,	17,311	22,000
232 Sprinkler Parts	17,897	7,000
233 Mach/Equip/Parts	16,860	21,000
234 Course Repair Parts	10,652	10,400
241 Small Tools	1,872	1,200
299 Assets less than \$5000	2,134	
300 Purchased Services	17,920	4,500
331 License and Permits	210	650
341 Electric	19,163	23,000
342 Water	3,618	2,500
345 Telephone & Data Svcs	1,413	1,300
348 Wireless services	1,296	1,500
349 Garbage Disposal Services	2,372	1,800
354 Engineer Services	1,115	
358 Payment to General	30,000	30,000
360 Repair and Maintenance	4,733	2,300
375 Education, Travel, Dues	2,786	5,200
450 Landscaping	841	1,800
452 Gravel/Sand/Peat	7,537	9,000
540 Irrigation Assessments	4,914	6,500
901 Replacement and Depreciation		98,750
Account:	513,613	670,687
460447 Golf Course - Pro Shop		
100 Personal Services	36,127	47,204
125 Compensated Absences	940	

CITY OF POLSON
Fund Budget Summary
For the Year: 2021 - 2022

5010 Golf Fund

Account	Previous Year Actual	Final Budget
140 Social Security/Medicare	2,856	3,612
141 Unemployment Insurance	205	260
142 Worker's Compensation	1,540	1,750
143 PERS/Retirement	287	300
200 Supplies	4,604	3,000
229 Miscellaneous	100	100
300 Purchased Services	9,223	11,400
313 Visa/Mastercard Service	22,910	19,000
335 Membership & Registration	450	200
337 Advertising	3,182	3,750
341 Electric	5,343	5,500
342 Water	930	1,000
345 Telephone & Data Svcs	2,459	1,750
349 Garbage Disposal Services	1,560	1,500
350 Contracted Services	147,615	150,665
360 Repair and Maintenance		1,500
808 Cash Short (Long)	-171	
Account:	240,160	252,491
460448 Golf Course - Carts		
231 Gas, Oil, Diesel Fuel,	7,617	7,000
233 Mach/Equip/Parts	1,673	1,000
940 Machinery & Equipment	115,060	
Account:	124,350	8,000
460449 Golf Course - Driving Range		
200 Supplies	4,000	5,000
300 Purchased Services	100	1,100
313 Visa/Mastercard Service	2,019	1,900
Account:	6,119	8,000
460450 Golf Course Restaurant		
205 Kitchen Supplies	5,086	4,200
268 Golf Restaurant Snacks	4,001	4,400
269 Golf Restaurant Food	41,468	54,687
270 Beer & Wine Supplies	41,784	54,617
276 Bar Supplies		450
278 Golf Restaurant Soda	7,326	7,200
290 Inventory Adjustment		1,000
300 Purchased Services	252	
Account:	99,917	126,554
460460 G. C. Restaurant O & M		
100 Personal Services	74,936	103,223
120 Overtime	3,561	3,317
125 Compensated Absences	4,079	4,500
140 Social Security/Medicare	6,840	8,366
141 Unemployment Insurance	497	644
142 Worker's Compensation	3,842	1,525
143 PERS/Retirement	3,765	2,860
145 Medical /Life Insurance	3,496	5,810
200 Supplies	898	400
229 Miscellaneous		200
231 Gas, Oil, Diesel Fuel,	2,973	3,500

CITY OF POLSON
Fund Budget Summary
For the Year: 2021 - 2022

5010 Golf Fund

Account	Previous Year Actual	Final Budget
299 Assets less than \$5000	178	
300 Purchased Services	3,982	3,800
313 Visa/Mastercard Service	3,547	3,000
331 License and Permits	600	600
337 Advertising	361	1,500
341 Electric	3,161	3,200
342 Water	791	1,398
345 Telephone & Data Svcs	1,814	2,000
348 Wireless services	1,010	900
349 Garbage Disposal Services	1,744	1,200
360 Repair and Maintenance		1,200
375 Education, Travel, Dues	63	300
808 Cash Short (Long)	887	
920 Land/Building		11,000
Account:	123,025	164,443
460465 Golf Training Center		
100 Personal Services	1,772	2,714
120 Overtime		369
125 Compensated Absences		500
140 Social Security/Medicare	153	260
141 Unemployment Insurance	11	23
142 Worker's Compensation	41	50
143 PERS/Retirement	132	318
145 Medical/Life Insurance	140	646
200 Supplies	460	750
231 Gas, Oil, Diesel Fuel,	525	600
299 Assets less than \$5000		2,000
300 Purchased Services	515	1,200
313 Visa/Mastercard Service	1,131	1,200
335 Membership & Registration		400
337 Advertising	302	1,200
341 Electric	1,313	1,400
342 Water	140	250
345 Telephone & Data Svcs	1,617	1,700
349 Garbage Disposal Services	194	296
360 Repair and Maintenance		400
Account:	8,446	16,276
Group:	1,115,630	1,246,451
490200 Revenue Bonds		
610 Principal	44,257	45,371
620 Interest	23,038	21,924
Account:	67,295	67,295
490510 Bank Loan Debt Service		
610 Principal	18,866	19,704
620 Interest	13,774	12,936
Account:	32,640	32,640

5010 Golf Fund

Account	Previous Year Actual	Final Budget
-----	-----	-----
490520 Lease Purchase Debt Service		
610 Principal	3,224	3,000
Account:	3,224	3,000
Group:	103,159	102,935
Total Expenses	1,218,789	1,349,386
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, Montana	
Title:	Water Impact Fees, Water Fund, Sewer Impact Fees, Sewer Fund	Fiscal Year ended June 30, 2022	
Number:	5201, 5210, 5301, 5310		
ACCOUNT NO.	DESCRIPTION	Previous Year Actual	Final Budget
189100	SOURCE OF SUPPLY:		
	Land Rights		
	Structures		
	Reservoirs		3,366,000
	Wells	42,693	1,225,000
TOTAL SOURCE OF SUPPLY.....		42,693	4,591,000
189200	PUMPING PLANT:		
	Land Rights		
	Structures		
	Pumps		
TOTAL PUMPING PLANT.....		0	0
189300	TREATMENT PLANT:		
	Land Rights		
	Structures	18,322	
	Treatment Equipment		
	Machinery & Equipment	22,054	225,000
TOTAL TREATMENT PLANT.....		40,375	225,000
189400	TRANSMISSION AND DISTRIBUTION:		
	Land Rights		
	Structures	8,004	2,550,000
	Mains	1,122,032	1,238,395
	Services		
	Meters	42,247	100,000
	Hydrants		
	Equipment	25,712	185,000
TOTAL TRANSMISSION AND DISTRIBUTION.....		1,197,996	4,073,395
189500	GENERAL PLANT:		
	Land Rights		
	Structures		
	Machinery and Equipment		130,000
TOTAL GENERAL PLANT.....		0	130,000
*TOTAL UTILITY ASSETS.....		1,281,064	9,019,395

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

CITY OF POLSON
Tax Levy Requirements Schedule Non-Voted
For the Year: 2021 - 2022

1 Mill Yield: (10) 10542.26
Road 1 Mill Yield: (10) 0.00

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)
Fund	Budget	(8)-(1) Reserve	(1) + (2) Total Required	Cash Avai lable	Non-Tax Revenues	(9)*(10) Property Tax Revenues	(5) + (6) Total Revenues	(4) + (7) Total Resources	Mill Levy	(4) - (1)+ (7) Est. Ending Cash Bal.
1000	3,681,260	965,383	4,646,643	1,608,334	1,569,772	1,468,537	3,038,309	4,646,643	139.3000	965,383
General All-Purpose Fu										
Totals	3,681,260	965,383	4,646,643	1,608,334	1,569,772	1,468,537	3,038,309	4,646,643	139.3000	965,383

CITY OF POLSON
Tax Levy Requirements Schedule Voted
For the Year: 2021 - 2022

1 Mill Yield: (10) 10542.26
Road 1 Mill Yield: (10) 0.00

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)
Fund	Budget	(8)-(1) Reserve	(1) + (2) Total Required	Cash Avai l a b l e	Non-Tax Revenues	(9)*(10) Property Tax Revenues	(5) + (6) Total Revenues	(4) + (7) Total Resources	Mill Levy	(4) - (1)+ (7) Est. Ending Cash Bal .
2020	274,720	129,868	404,588	191,270	3,000	210,318	213,318	404,588	19.9500	129,868
Police Municipal Servi										
2372	192,846	15	192,861	10,691	0	182,170	182,170	192,861	17.2800	15
Permi ssi ve Medi cal Mil										
Totals	467,566	129,883	597,449	201,961	3,000	392,488	395,488	597,449	37.2300	129,883

CITY OF POLSON
Non-Levied Funds - Summary Schedule
For the Year: 2021 - 2022

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	0	48,374	48,374	22,874	25,500	48,374
2002 Parks Impact Fees	0	85,229	85,229	69,979	15,250	85,229
2170 Airport	0	5	5	5	0	5
2210 Parks/Salish Point	10,000	6,840	16,840	16,840	0	16,840
2211 Skate Park Fund	114,213	816	115,029	114,029	1,000	115,029
2212 Cultural Trust Grant	0	107	107	107	0	107
2215 Hanging Basket Maintenance	5,500	3,528	9,028	3,518	5,510	9,028
2216 Parkland Subdivision Fee (formerly 7060)	11,500	32,725	44,225	40,225	4,000	44,225
2218 Carol Sampson Sherick Trail Memorial Fund	850	0	850	850	0	850
2219 Parks Donations	450	1	451	451	0	451
2221 Eagle Scout Project Fund	0	13	13	13	0	13
2222 Park Donations - Restricted	370	1	371	371	0	371
2225 Employee Christmas Fund	2,150	252	2,402	2,147	255	2,402
2310 Tax Increment District	412,633	559,296	971,929	952,348	19,581	971,929
2350 Local Government Study Commission	5	-5	0	0	0	0
2380 Stormwater System Fund	83,012	872,325	955,337	837,337	118,000	955,337
2386 Street Permits Revenue	20,000	21,174	41,174	36,054	5,120	41,174
2390 Drug Forfeiture Fund	43,000	2,911	45,911	31,731	14,180	45,911
2391 DUI Court Fee Fund	500	3,371	3,871	2,361	1,510	3,871
2394 Building Code Enforcement	176,681	140,927	317,608	149,008	168,600	317,608
2395 Tree Fund	20,000	4,202	24,202	-813	25,015	24,202
2398 Credit Card Fees	9,000	-536	8,464	-536	9,000	8,464
2401 Light Maintenance District #19	19,050	5,352	24,402	4,332	20,070	24,402
2402 Light Maintenance District #20	8,320	4,851	13,171	4,851	8,320	13,171
2500 Weed Cleanup Maintenance Fund	3,000	19,536	22,536	22,386	150	22,536

CITY OF POLSON
Non-Levied Funds - Summary Schedule
For the Year: 2021 - 2022

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
2510 Sidewalk Loan Fund	0	63,662	63,662	63,662	0	63,662
2702 Fire Training Center Donations	844	1	845	845	0	845
2703 Fire Memb. Donation Fund	50	6	56	56	0	56
2705 Downtown Christmas Light Fund	500	398	898	898	0	898
2720 Police Donations	5,550	15,333	20,883	18,108	2,775	20,883
2730 K-9 Donation Fund	0	7	7	7	0	7
2810 Police Training Fund	19,000	25,492	44,492	28,932	15,560	44,492
2820 Gas Apportionment Tax Fund	91,000	131,735	222,735	120,140	102,595	222,735
2821 Gas Tax- Special Street Allocation Program	336,824	645	337,469	214,023	123,446	337,469
2875 Police Federal Grants	1,500	0	1,500	0	1,500	1,500
2943 RCDI/Growth Policy	0	196	196	196	0	196
3500 SPECIAL ASSESSMENT DEBT-Revolving Fund	0	159,322	159,322	159,322	0	159,322
3542 SID #42 Streetscape Main St. Imp. Project	71,226	60,091	131,317	65,713	65,604	131,317
5010 Golf Fund	1,349,386	847,336	2,196,722	822,799	1,373,923	2,196,722
5201 Water Impact Fees	463,000	243,994	706,994	629,494	77,500	706,994
5210 Water Fund	5,600,448	2,384,302	7,984,750	3,958,597	4,026,153	7,984,750
5301 Sewer Impact Fees	200,000	128,666	328,666	297,466	31,200	328,666
5310 Sewer Fund	5,087,344	4,128,319	9,215,663	3,960,542	5,255,121	9,215,663
Totals	14,166,906	10,000,800	24,167,706	12,651,268	11,516,438	24,167,706

City of Polson, Montana
TAXABLE VALUATION SCHEDULE
Fiscal Year: 2021-2022

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PROPERTY CLASSIFICATION	County-Wide Taxable Valuation	Road Taxable Valuation	General Fund					
			Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation	Taxable Valuation
Real			10,568,810					
Personal			61,308					
Special Mobile			0					
Manufactured Homes			20,044					
Centrally Assessed			322,990					
Net & Gross Proceeds			0					
Less Tax Increment			(430,892)					
TOTAL.....	0	0	10,542,260	0	0	0	0	0