

CITY OF POLSON COMMISSION WORKSHOP MINUTES

Commission Chambers

August 20, 2020

5:04 p.m.

ATTENDANCE: Mayor Briney, Commissioner Marchello, Interim City Manager Wade Nash and City Clerk Cora Pritt

ABSENT: Commissioners Howlett, Isbell, Martin, Moll, Pardini

OTHERS PRESENT (who voluntarily signed in): Clint Cottle, Cindy Dooley, Matthew Ellermann, Lee Manicke, Patrick Nowlen, Kyle Roberts, and Ashley Walker

CALL TO ORDER: (00:01) Mayor Briney called the workshop to order. The Pledge of Allegiance was recited. Roll call was taken.

APPROVAL OF PROPOSED AGENDA (01:05) –Commissioner Marchello motion to approve the proposed agenda. Mayor Briney second. Commission discussion: none Public comment none.

VOTE: Unanimous Motion carried

PUBLIC COMMENT ON SIGNIFICANT MATTERS TO THE PUBLIC NOT ON THE AGENDA (01:36) – none

FISCAL YEAR 2020-2021 PRELIMINARY BUDGET WORKSHOP (01:55) – Interim City Manager Wade Nash and City Finance Officer Cindy Dooley presented this agenda item. Interim City Manager Nash commented that a lot of work had gone into preparing this budget by Finance Officer Dooley. Interim City Manager Nash also acknowledged the department heads for managing their budgets so well. Also, there will not be an Impact Fee Review Study conducted. That will be removed from the budget. City Finance Officer Cindy Dooley gave an overview of the Fiscal Year 2020-2021 budget:



MONTANA
Form AB-72T
Rev. 3-12

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	\$ -



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 assessed in the prior year</u> (from Prior Year's form Line 17)	\$ 1,379,290	\$ 1,379,290
(2)	Add: Current year inflation adjustment @ 1.05%		\$ 14,483
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> 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)			
ENTERING TAXABLE VALUES			
(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
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 1,405,426
<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
<u>RECAPITULATION OF ACTUAL:</u>			
(18)	Ad valorem tax revenue actually assessed		\$ 1,393,776
(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
(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

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	\$271,591.00	\$808.31	28
(3)	Increase from BASE Year (Decreases will be reported as zero)			\$503.35	(1)

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: Calculation of:		(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
(5)	BASE Contribution	\$102,464.33	\$169,126.67
(6)	Increase in Employer Contribution from BASE Year		

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	17.37	\$9,737.59	\$169,126.67

Public Comment: none

Prior to adjourning Mayor Briney asked the Commission if Action Minutes are agreeable. The Commission stated yes Action Minutes are agreeable.

**Adjourn (01:08:03) - Commissioner Marchello motion to adjourn. Mayor Briney second.
VOTE: Unanimous Motion carried.**

ADJOURN: 6:12 p.m.

Mayor Paul Briney

ATTEST: _____
Cora E. Pritt, City Clerk