



Town of
STEVENSVILLE
Montana



FINAL BUDGET
FOR FISCAL YEAR 2020
JULY 1, 2019 TO JUNE 30, 2020

TOWN OF STEVENSVILLE, MONTANA



Executive Summary



August 27, 2019

Stevensville Town Council:

We are pleased to present to you the Proposed Budget for Fiscal Year 2019-2020 (FY20). This budget represents the thoughtful work of dozens of people in developing the spending plan for our organization for the coming fiscal year. Stevensville is a vital, growing and changing community. As the community we serve changes, we must aim to evolve and consider new approaches in how we provide services and operate.

The FY20 budget does not raise the tax levy assessed in Town of Stevensville. Increases in property values have caused a reduction in the number of mills assessed. Many residents will continue to see lowered lighting district assessments as we spend down cash balances in these funds. Water and Sewer rates are likely to change according to a cost-of-service rate study that the Town is performing. The administration will propose those rate changes to the Council in 2020.

Continued Growth – Our community’s most recent evidence of continued growth includes the US Census data showing an estimated population increase of 4.4% this year, on top of the 4.3% increase for last year. We see strong building permit activity and increased traffic counts and congestion on Town streets. Much of our budget recommendation is made in response to the prolonged growth that Stevensville continues to experience. In order to maintain service levels and perform the work necessary to accomplish our goals, we must expand our staff in key areas.

2020 Proposed Budget

Revenues

Property Taxes

With the growth of the Town, expected service levels, and the strategic initiatives, it may eventually be necessary to increase the property tax mill levy. This would be necessary to address the needs of the expanding Town while funding ongoing operations with sustainable revenues. In total, our Budget levies 97.64 mills on all taxable property within City limits. This will represent no increase in the mills levied in FY19.

Charges for Services

Rather than increase property taxes, the administration evaluated the services that were being most utilized, and fee supported. We believe it is fair to reason that the average taxpayer in Stevensville should not necessarily foot the bill for services that they largely do not utilize. This primarily relates to parks and recreation, events, and business/commercial activities. This budget increased many of the charges for services in order to avoid a property tax increase in FY20. The Council is being asked to adopt new fee structures and increases to our charges for services. The parks usage and recreation programs, event permitting, and business licensing had fee structure changes, which will increase revenue. The new alarm system permits and false alarm fees, organic waste dump fees, and code non-compliance fees are recommended fee adoptions or changes.

Utility Rates

The Town is currently undergoing a rate study for our water and sewer systems. For the FY20 budget, the last of the 5-year rate increase series is included. Presentation of the studies should occur during the later part October and finalized rate changes will be presented in resolutions to be adopted in late November or early December.

Expenditures

Staffing

In order to take a strategic approach to staffing, we implemented a re-organization plan to address staffing levels across all departments in the organization. This is the first year of the plan, and we have focused on critical need areas to help us maintain service levels. The Budget adds 2.0 FTE in the changing year.

	Recommended		
	Current FY19	Changes FY20	FY20 Total
General Government	2.60	-0.50	2.10
Public Safety	5.20	1.00	6.20
Public Services	5.75	1.00	6.75
Public Welfare	1.30	0.00	1.30
Total	14.85	1.50	16.35
Net FTE % Increase From Pervious Year			10%

The positions are the addition of 1 FTE in the Police Department and 1 FTE in the Public Works Department. The Police Department position will assist in increasing night shift coverage, something the Town currently inadequately staffs. Public Works will begin transition to a schedule to decrease overtime costs and provide services 7 days/week.

Operating Budgets

Many factors have caused changes in operational budgets. These changes vary by fund. Growth, inflation, capital projects, and strategic priorities have influenced increases in operating costs. This increase is in many areas and throughout most departments.

Capital

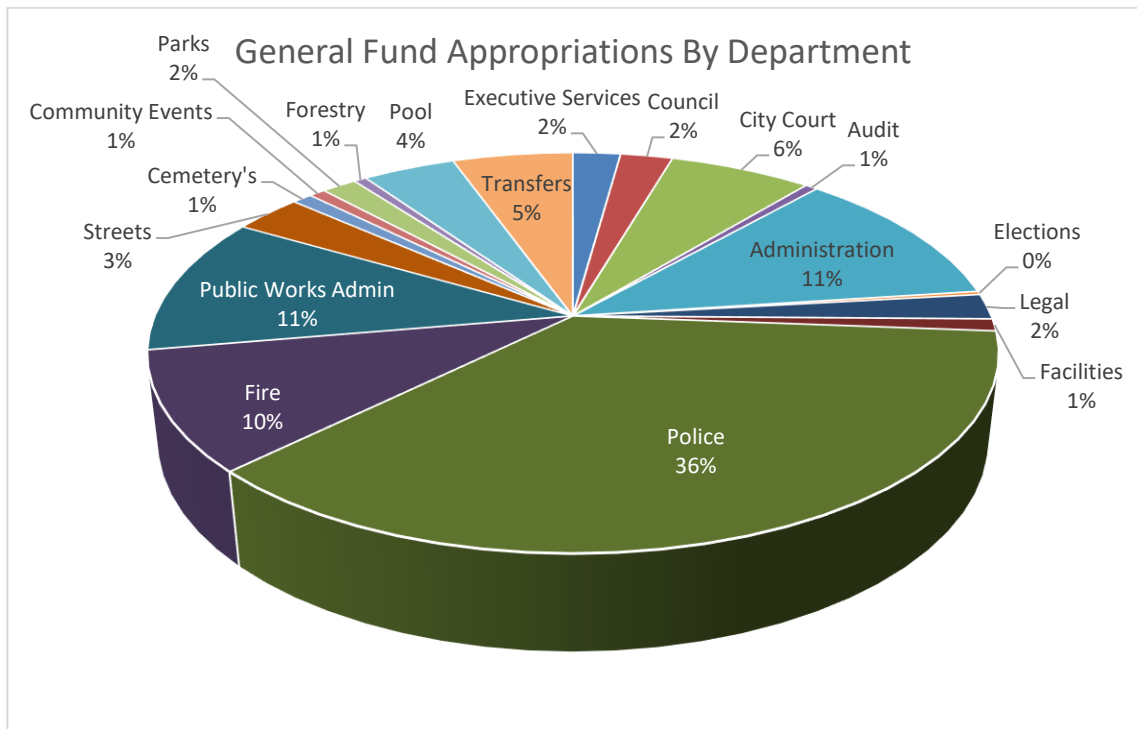
FY20 has over \$1.5 million in capital expenditures, which is a 29% increase over FY19. There are large water capacity projects that aid in the Town's water storage and well-field capacity. These infrastructure projects (Land Acquisition, well development and water storage) may require some financing in order to be completed and maintain a healthy reserve, although the cash exists for all projects today. In addition to these major projects, there is planned road maintenance, equipment replacements and building improvements.

Total Budget

The chart below illustrates the total appropriations proposed in the FY20 budget by activity. The majority of expenditures this year are attributed to Public Works and Public Safety efforts.

The General Fund

The General Fund is used to account for all financial resources of the Town that are not required to be segregated into a separate fund. The General Fund is the most complex fund; it receives the most numerous sources of revenue and supports the highest number of departments. The table below shows the General Fund breakdown of the budget by department:



Reserves

The FY20 budget has an increase in total fund balances mainly due to a reduction in costs, and an increase in revenues in FY19. The General Fund reserve will increase to 40% of expenditures. In Special Revenue and Enterprise funds, efforts have been made to maintain a reasonable fund balance based on the operating conditions and circumstances of the fund.

Conclusion

In closing, we are thankful to the Council, Budget Committee, community members and staff who participated in the many processes that resulted in this budget. Staff spent many hours discussing the strategies which helped guide our priorities for FY20, and we believe that the FY20 Proposed Budget will allow us to continue to operate and advance the Town of Stevensville.

Working together, we have consistently found innovative ways to deliver services and invest in our community in fiscally responsible ways. We are a resilient, enterprising and creative community. The FY20 Proposed Budget is an achievable plan to provide efficient and effective services and to achieve the Council's vision and priorities for the Town of Stevensville.

Respectfully,

Brandon E. Dewey, Mayor

Robert Underwood, Finance Officer

From the Budget Committee

Consequent to significant labors of due diligence the Ad Hoc Budget Committee respectfully submits this final proposal for Town of Stevensville operating budget for Fiscal 2020 to the Town Council for consideration and adoption. Long hours of review, detail analysis, discussion and debate in concert with the mayor's office and department representatives have generated this fully balanced FY2020 budget plan that accomplishes the following major objectives:

- Assurance of Town infrastructure that supports the routine needs of Stevensville citizenry and reasonably mitigates against unforeseen emergencies
- Avoids any significant levied burdens to the populace in general with exception of new and increased permit and licensing fees directed to applicants by specificity
- Promotes an enhanced Town services and operations efficiency for the benefit of all town residents, businesses and visitors
- Provides for necessary capital appropriations in support of future viability to key departments of Public Safety and Public Works
- Wisely deploys and compensates Town personnel and staffing in due consideration of maximum efficient utilization, retention of staff and a safe, enjoyable working environment
- Seeks to implement limited initial steps to chart a path for Town growth while preserving community values and assets

The committee believes this budget proposal properly and judiciously appropriates resources and funds to best address the needs and expectations of all citizens and residents of our community within the constraints of the available revenue sourcing. The committee nonetheless has identified additional Town concerns deserving attention and consideration for a brighter future. We recommend the following stipulations not specifically addressed in the proposed budget detail:

- Most strongly recommend initiation of a comprehensive Town Plan that reaches beyond current budget horizon – suggest earmarking minimum \$5000 from FY2020 general government funds for external or internal Town Plan development. (Source from Economic Development funds)
- Pursuant to Town Plan recommendation, committee implores mayor and council seek matching grants, federal and state funds for purposes of generating a new Master Plan for the Town. In general, we question whether the allocated funding for planning and economic development within the budget sufficiently addresses the need for an orderly plan spanning 5 – 10-year horizon.
- Recommend Town of Stevensville seek 100% responsibility for and budget appropriation for full time Resource Officer deployed in service of Stevensville schools. Suggest mayoral coordination of county and school board funding; Stevensville's young people deserve the attention, protection and nurture of our own Public Safety staff. (Possible FY2021 line item)
- The committee finds fault with the exceptionalism of the budget treatment, supervisory format and arm's-length interface with Stevensville Airport. While no specific suggestions are herein proffered, it is recommended that the proposed Town/Master Plan specifically address and review the partnering of the Town and the Airport operations
- Suggest implementation of duty cycle schedule for service and/or replacement of Town water pump facilities as alternative to the service year reckoning presently in place
- Urge directed near term attention from Town's Parks and Recreation committee toward purposefully planned utilization of the Jean Thomas Park Beautification Fund (reserve balance \$71,500)
- Preliminarily promote detailed analysis of potential Town property annexations in advance of specific recommendation from the committee. While the possibility of new revenue source needs to be assessed

against increased burden to Public Works infrastructure, the need for the Town to have code and development oversight to its existing and future perimeter is of vital importance. (review in concert with Town/Master Plan proposal)

- The committee emphasizes the vital benefit to Stevensville citizenry provided by the Town's Public Services – police, fire and EMT services, pool and parks, town beautification, street maintenance and snowplowing are some examples of the services for which we are all grateful and that help make Stevensville a very special place to live. We encourage continual budget attention in focused appropriation to these quality of life services affecting one and all in the community

It has been a privilege to serve in a voluntary advisory capacity to the mayor and the council regarding development of the Town of Stevensville FY2020 Budget. The committee expresses its gratitude to the Town Council for its faith in our review and deliberations on behalf of the citizens of Stevensville.

Sincerely,

Kendra Ruff
Stan Schweissing
Jim Chandler



Budget Summary

Budget Summary

Municipal budgets serve several important functions. In addition to laying out a spending plan for the town, and allocating resources to meet the diverse needs of the community, Stevensville’s budget:

- Is a principal policy and management tool for the town’s administration, reflecting and defining the annual work program;
- Provides a framework for the town to accomplish its vision and strategic plan; and
- Reflects core town values of integrity, leadership, service, and teamwork.

This Budget Summary provides information about the town, along with information about the budget process, revenues, expenditures, and town programs and services. It is intended to provide an accessible, transparent way of learning about the town budget, while accurately showing how the town invests its resources.

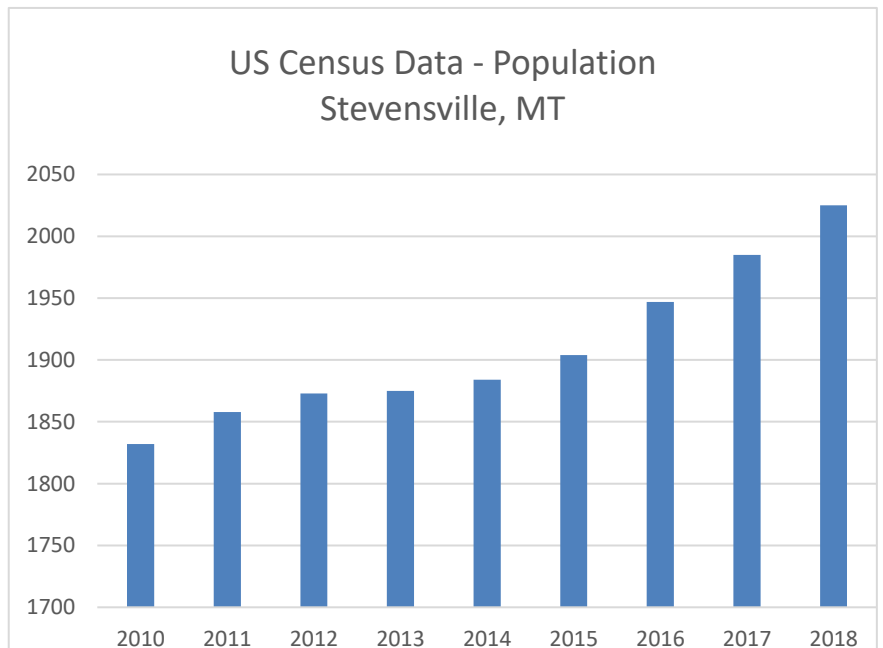
Background

The Town of Stevensville is located in the north-central area of the Bitterroot Valley and lies within Ravalli County, Montana. Ravalli County encompasses over 2,000 square miles, bordering Idaho to its south and Missoula County to the north. The Town encompasses an area approximately 2 square miles with its next-closest municipality being the City of Hamilton, approximately 21 miles from our outermost boundary. Stevensville is located 29 miles south of Missoula. Named to honor territorial governor Isaac Stevens, the Town was established in 1841 and incorporated in 1899 after Montana was admitted into the United States in 1889.



Stevensville is home to Stevensville Public Schools – the fighting Yellowjackets. The local newspaper is the Bitterroot Star, and the Town is served by the Stevensville Municipal Airport and Missoula International Airport.

The Town has seen large amounts of growth in the last five years going from a population of under 1,800 to over 2,000. The US Census Bureau estimated Stevensville’s population to be 2,025 in 2018. The median age is 35.6 and 17.6% of the population is over age 65. Currently, the median household income is \$34,282 and approximately 16.5% of the population are below the poverty level.



Budget Process

The Town plans for the long-term needs of our community through a number of efforts and studies. These documents are usually developed by consultants and staff, with numerous public hearings and advisory board meetings prior to their formal adoption by the Council. Once adopted, we work diligently to implement the recommendations and changes outlined in the plans. The starting point is the Growth Policy and then the other master plans that have been developed for each area of concern or study. Along with these documents, the capital improvement plan is used to budget for capital projects.

Funding Structure

To better understand this budget document a basic understanding of the structure, often-used terms, and fund types is helpful. The Town's operating expenditures are organized into the following hierarchical categories: Activities, Departments, Divisions, and Budget Units.

Activity: Activity represents the highest level of summarization used in the Town's financial structure. This level is primarily used for entity-wide financial reporting and for summarization in this budget document.

Department: Department is the second level of summarization used in the Town's financial structure. The function classification represents a grouping of related operations and programs aimed at accomplishing a broad goal or providing a major service.

Division: Department can be further split into divisions which are usually associated with functioning work groups that have more limited sets of work responsibilities. Their primary purpose is organizational and budgetary accountability.

Budget Unit: Divisions may be further subdivided into budget units. A budget unit is used to account for a specific service performed within a division in the pursuit of individual goals and objectives. A budget unit is aimed at accomplishing a specific service or regulatory program for which a government is responsible.

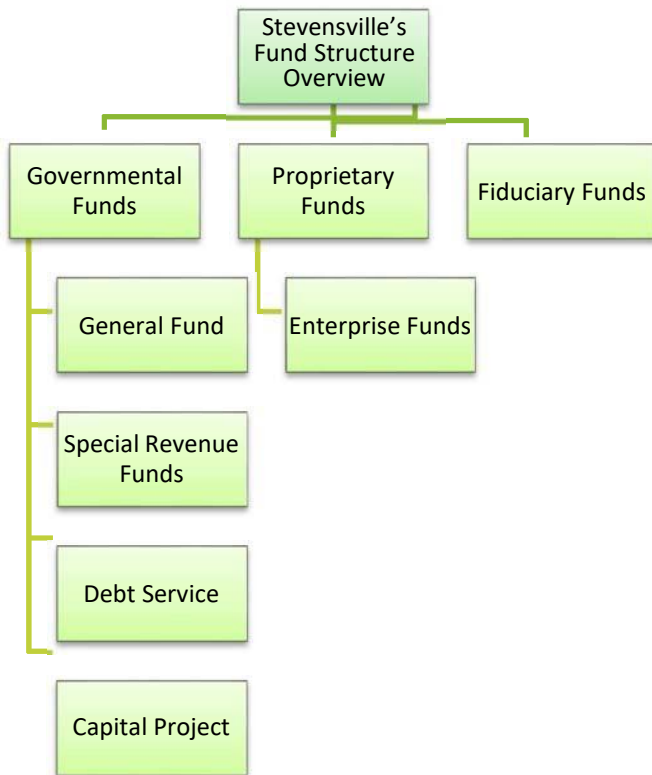
For example, to account for the expenses of operating the Wastewater Treatment Plant the Town uses the following financial structure:

Activity:	Public Works
Department:	Wastewater
Division:	Treatment
Budget Unit:	Operations

Funds:

The activities are funded through various means that are accounted for within specific funds. The Town has a comprehensive fund plan for financial accounting in accordance with the provisions of the recommendations of the National Council on Governmental Accounting as outlined in their publication Governmental Accounting, Auditing, and Financial Reporting (GAAFR), which is the standard accounting guide for local governments.

Governmental funds are a group of funds that account for activities associated with the Town's basic operations. This group of funds uses a modified accrual basis of accounting and focuses on operating revenues and expenditures.



General Fund: The General Fund is used to account for all financial resources of the Town, except for those required to be accounted for in another fund. The General Fund supports such basic services as the Legislative Branch, Judicial Branch, General Administration, Police, Fire, Finance, Recreation, and Public Works services. The Town's General Fund is financed heavily by property taxes, which provide nearly half of the General Fund revenue.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditure for specific purposes.

Debt Service Funds: Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Project Funds: Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Proprietary Fund Types

Proprietary funds are a group of funds that account for activities that are often seen in the private sector and are operated in a similar manner as in the private sector. This group of funds uses a full accrual basis of accounting and focuses on net income and capital maintenance.

Internal Service Funds: Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

Enterprise Funds: Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Fiduciary Fund Types

Fiduciary funds are trust and agency funds that account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds. These include expendable trust funds, non- expendable trust funds, pension trust funds, and agency funds.

Trust Funds: Trust Funds are used to account for assets held by a governmental unit in a trustee capacity. These include (a) expendable trust funds, (b) permanent trust funds, and (c) pension trust funds. Trust Funds are supported by donations and interest income.

Budget Policies

State statute provides the “Local Government Budget Act” in MCA 7-6-4001. This section of the law was adopted by the 2001 Legislature to replace the “Municipal Budget Law” and other various sections of code that related to town finances. See detailed Fiscal Policies in Appendix B. The law limits the amount of expenditures to approved appropriations, requires reporting to the State after final budgets and tax levies are adopted, and provides for a detailed preliminary and final budget adoption within the confines of the State determined property tax assessment time-table. The Budget must be “balanced”, and the Town can use fund balance as a resource to balance the budget. Fund balance should not be used as a long-term approach to balance the budget. Planned uses of fund balances should be limited.

It is also appropriate to use fund balance when fund balances have increased beyond the reserve requirements due to higher than anticipated revenues. In this circumstance, the use of fund balances will be used for one-time expenditures, not ongoing operating costs. In all circumstances, it is important to retain sufficient undesignated fund balance for unforeseen circumstances. The Town’s budget encompasses both the operating budget and the capital improvement budget. Each budget unit includes amounts appropriated for both operating expenses and capital items

Basis of Budgeting

The basis of budgeting and accounting refers to when a transaction or related event is recognized in an agency’s budget, or in the operating statement, both of which follow GAAP principles. All governmental funds (including the general, special revenue, debt service and capital projects funds) use modified accrual as both the basis of budgeting and for accounting/financial reporting. Under the modified accrual system, revenues are recognized in the accounting period in which they become “measurable and available.” “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Property tax is reported as a receivable and deferred revenue

when the levy is certified and as a revenue when due for collection in the subsequent year. An allowance for estimated uncollectible taxes is included in the estimated tax needed to balance the budget.

The basis of accounting for proprietary funds is full accrual, where revenues are recognized when earned and expenditures when they are incurred. The basis of budgeting for proprietary funds is full accrual with the exceptions of depreciation and amortization. For capital assets and capital purchases, funds are budgeted from a perspective of the actual cash outlay required (cash basis).

Financial and Reserve Policies

The following financial policies are established to provide direction in the fulfilling of duties and responsibilities in the Town of Stevensville. The following is a summary of the policies that have a direct impact on the budget process, a complete listing of Fiscal Policies to be adopted with the budget are in Appendix B.

Long-range Planning

The Town needs to have the ability to anticipate future challenges in revenue and expense imbalances so that corrective action can be taken before a crisis develops. To provide town officials with pertinent data to make decisions for multi-year policy direction, the Finance Officer prepares revenue and expenditure forecasts. These forecasts will identify changes in revenue and expenditures due to projected new development in the Town, program changes, asset replacement schedules and capital projects coming online.

Capital Planning, and Asset Inventory and Condition Assessment

The Town annually prepares its Capital Improvement Program to plan capital projects and equipment need for a five-year period. The plan is created on the fund basis and reviews all capital needs greater than \$5,000.

Revenue Policies

The Town values a diversified mix of revenue sources to mitigate the risk of volatility. The major source of revenue for the General Fund is property tax, which comprises 53% percent of total General Fund revenue in 2020. Since property values are impacted by the economy and housing market, it is important to make every effort to improve the diversity of the Town's revenue sources. Tax dollars should support essential town services that benefit and are available to everyone in the community (such as parks, police and fire protection). For services that largely or solely benefit individuals, the Town should recover full or partial costs of service delivery through user fees.

Use of One-time and Unpredictable Revenues - One-time revenues should be used only for one-time expenditures and not for ongoing expenditures. By definition, one-time revenues cannot be relied on in future budget years. Appropriate uses of one-time revenues include early debt retirement, capital expenditures that will reduce operating costs or address deferred capital needs, and special projects that will not incur ongoing operating costs.

Expenditure Policies

Expenses should always be for Town operations and strategic goals. Department heads and the Finance Department monitor expenditures. All expenditures must comply with Town laws, rules and regulations and have proper support and authorization.

Debt Capacity, issuance and management

The Town shall evaluate and consider the following factors in analyzing, reviewing and recommending the issuance of obligations before presenting a proposal to the Council and voters as needed:

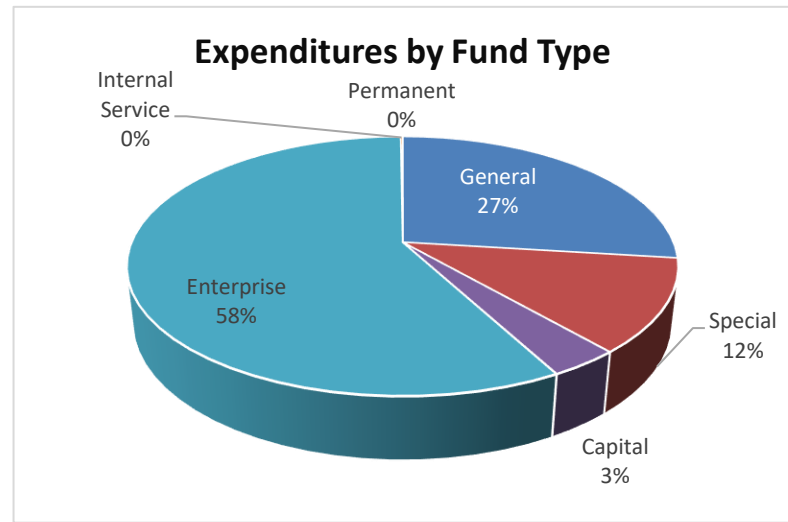
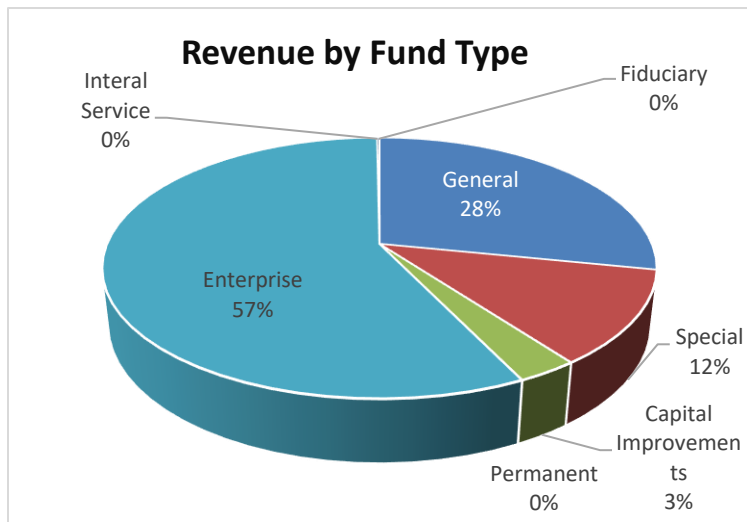
1. Purpose, feasibility and public benefit of the project
2. Impact on debt ratios generally applied by rating agencies
3. Availability of appropriate revenue stream(s)
4. Aggregate debt burden upon the Town's tax base, including other entities' tax supported debt
5. Analysis of financing and funding alternatives, including available reserves from other Town funds

FY 2020 Budget Summary

The Town of Stevensville's Fiscal year 2020 budget shows a \$68,000 decrease in revenue of 3% and increase in expenditures of about \$514,000 (23%). The major factors impacting revenue are the increase in charges for services, and the estimated 13% growth in taxable value, and Council's direction to lessen budgeted revenue for water and sewer utilities. The Fiscal Year 2020 budget has just under \$1.0 million in capital expenditures, which is a decrease from FY19 (\$1.2 million). The major capital expenditures affecting FY20 budget are large water capacity projects that aid in the in the Town's water storage and well-field capacity. Beyond major projects, there is planned road maintenance, vehicle replacements and building improvements.

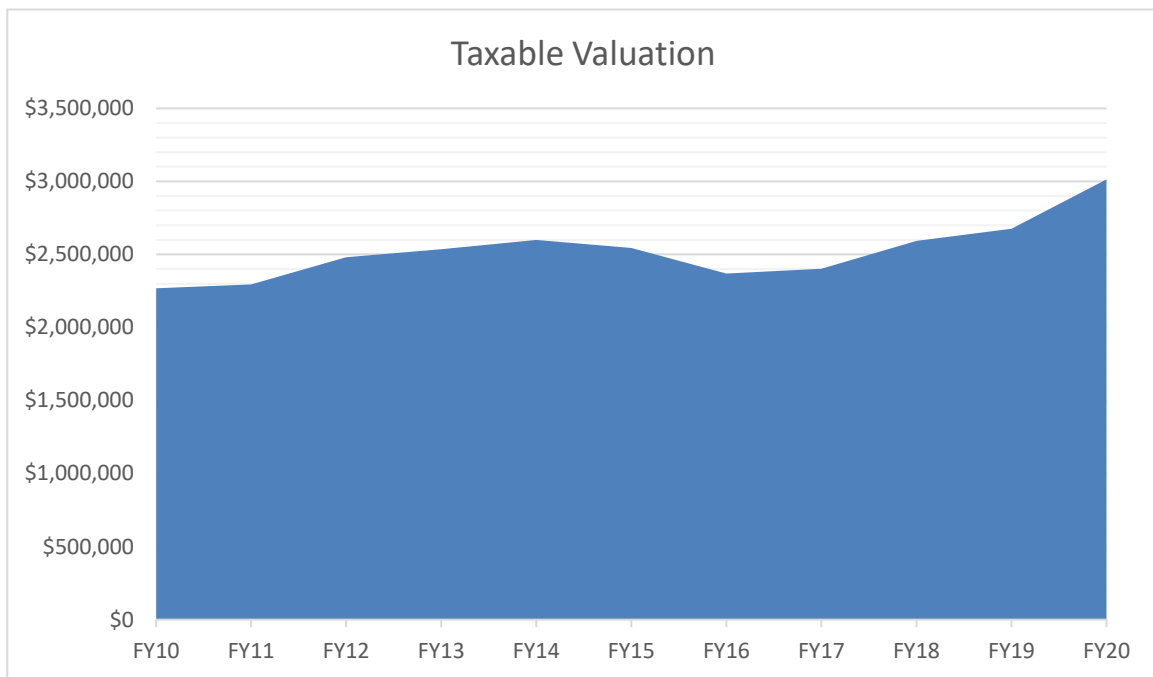
FY2020 Financial Summary

	General Fund	Special Revenue	Capital Projects	Enterprise	Fiduciary	All Funds
Projected Beginning Fund Balance/Working Capital	\$ 366,174	\$ 535,194	\$ 167,451	\$ 2,332,579	\$ 3	\$ 3,401,401
Estimated Revenues	660,832	272,694	71,001	1,337,170	4,000	2,345,697
Less Appropriations	(732,998)	(316,040)	(96,200)	(1,569,469)	(4,000)	(2,718,707)
Increase/(Decrease) in Fund Balance/Working Capital	\$ (72,166.00)	(43,346)	(25,199)	(232,299)	-	(373,010)
Projected Ending Fund Balance/Working Capital	\$ 294,008	\$ 491,848	\$ 142,252	\$ 2,100,280	\$ 3	\$ 3,028,391



FY2020 Estimated Mill Levies and Values

MILL LEVIES & MILL VALUES							
FISCAL YEAR		FY15	FY16	FY17	FY18	FY19	FY20 EST
Entity Taxable Valuation	\$	2,544,323	\$ 2,368,520	\$ 2,401,982	\$ 2,591,958	\$ 2,674,917	\$ 3,029,067
PERCENTAGE CHANGE		-2.11%	-6.91%	1.41%	7.91%	3.20%	13.24%
GENERAL FUND:							
All-Purpose		100.36	100.04	113.77	108.53	106.73	94.32
SPECIAL REVENUE:							
Capital Improvements		0.00	0.00	0.00	0.00	0.00	3.32
TOTAL SPECIAL REVENUE		0.00	0.00	0.00	0.00	0.00	3.32
TOTAL MILLS LEVIED							
		100.36	100.04	113.77	108.53	106.73	97.64



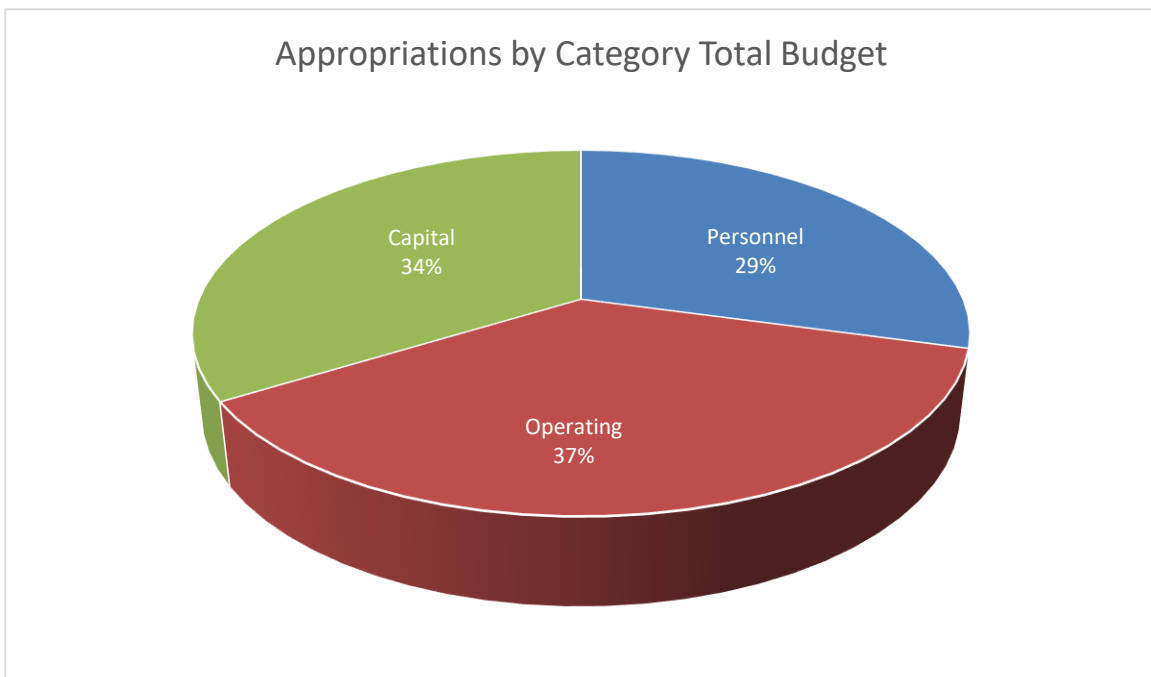
FY2020 Revenues

Overall, revenues are estimated at \$2.3 million, this reflects an increase in revenues of about \$200,000 over the prior year. For the General Fund, taxes make up 52% of the revenue sources followed by intergovernmental revenue.

FY2020 Appropriations

Expenditures, often called “Appropriations,” are classified under one of six major categories: Personnel & Benefits, Operating Expense, Capital, Debt Service, Transfers, and Other Financing Uses. The graph below shows the relative percentage of the FY20 budget expenditures for all funds.

In general, governmental agencies see their largest percentage of expenditures as personnel. With our growing Town, there is a need for more infrastructure spending. The General Fund personnel expenses are a much higher percentage, at 65%. There are fewer capital items in the General Fund than all the funds as a whole.



FY2019 Changes in Fund Balance/Working Capital

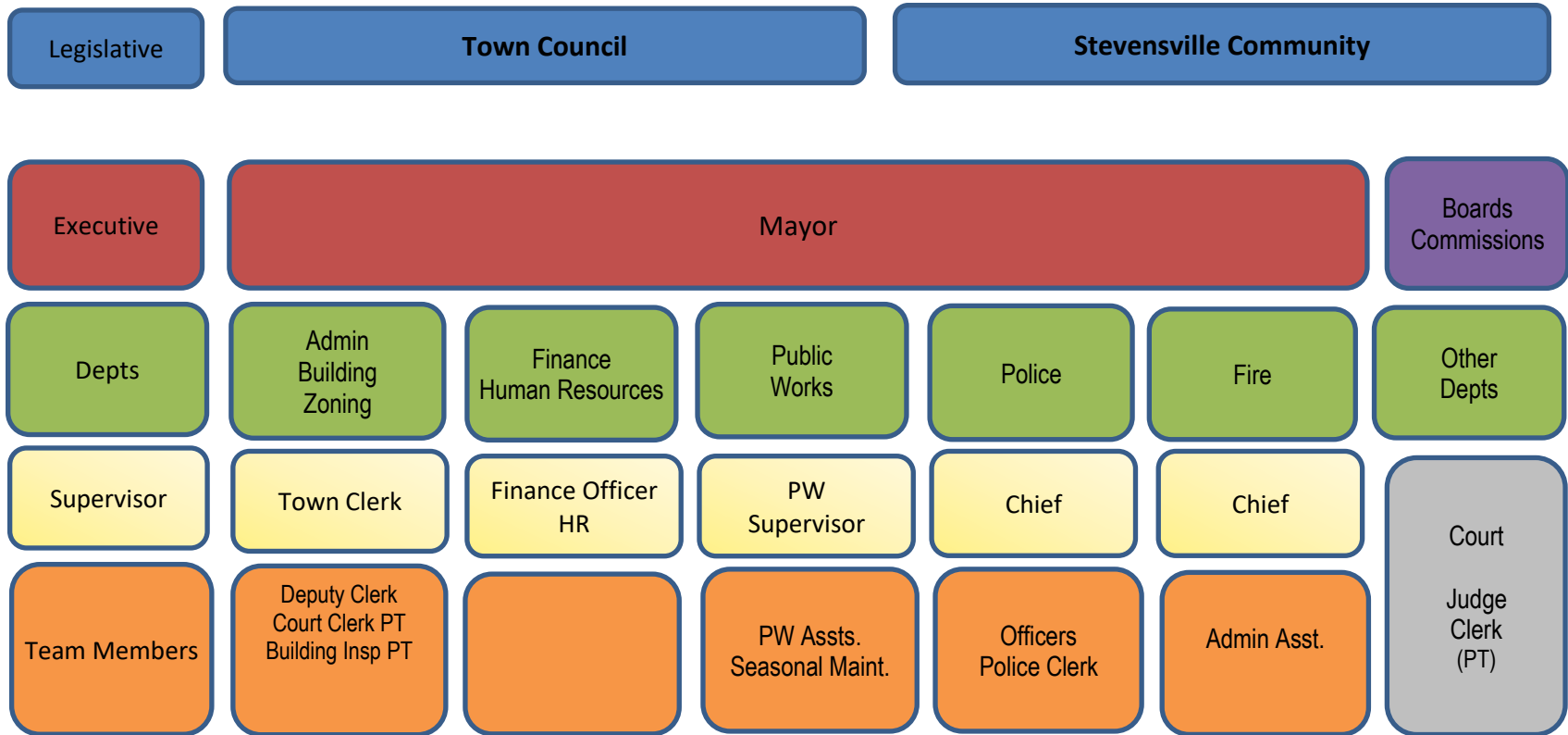
CHANGES IN FUND BALANCE/WORKING CAPITAL				
	Fiscal Year Projected Fund Balance/Working Capital	Estimated Revenues	Appropriations	Budgeted Ending Fund Balance/Working Capital
General Fund				
1000 General Fund	336,174.45	660,832.00	732,998.00	260,239.56
Special Revenue Funds				
2230 Ambulance	-4,591.63	2,190	3,566	-7,280.27
2250 Planning	1,266.63	4,500	4,179	1,587.63
2310 TIF – North Stevensville	190,317.47	30,614	22,900	197,982.87
2311 TEDD - Airport	7,276.55	10,599	10,038	7,837.55
2390 Drug Fines & Forfeitures	2,591.79		500	2,091.79
2394 Building Code Enforcement	94,878.62	110,459	55,983	147,647.95
2410 Dayton Lighting District	4,891.55		3,583	729.16
2420 Peterson Addition Lighting	2,218.89	1,050	2,606	241.54
2430 George Smith Lighting District	5,180.18		3,954	586.25
2440 Creekside Lighting District	1,351.37	2,650	3,195	547.89
2450 Twin Creeks Lighting District	4,762.07	2,550	5,844	995.44
2810 Police Training & Pension	8,496.36	3,750	9,000	2,955.26
2820 Gas Apportionment Tax	95,788.37	36,178	108,000	23,966.37
2821 BaRSAA	13,411.94	58,154	55,385	16,180.94
2889 Heyer Foundation Grant	530.16		530	0.16
2940 Economic Development	30,474.75	10,000	23,277	1,486.00
2987 Jean Thomas Park Beautification Fund	75,000		3,500	71,500
Total Special Revenue Funds			316,040	
Debt Service Funds				
5250 Water Bond	327,875.84	188,968	91,008	448,030.82
5350 Sewer Bond	212,739.29	224,844	189,528	275,551.96
Total Debt Service Funds		413,812	280,536	
Capital Funds				
4000 Capital Improvements	87,334.72	71,001	56,200	102,135.72
4001 Sidewalk Improvements	52,574.37		15,000	37,574.37
4002 Fire Engine Capital Improvement	27,541.53		25,000	2,541.53
Total Capital Funds		71,001	96,200	
Enterprise Funds				
5210 Water	1,256,677.03	338,781	724,240	836,499.61
5310 Sewer	428,999.97	339,504	322,424	384,762.81
5610 Airport	124,176.71	51,573	27,269	128,629.24
5620 Airport Project	-17,889.39	193,500	215,000	-46,452.59
Total Enterprise Funds		923,358	1,288,933	
Internal Service Funds				
7120 Firefighter's Disability & Pension	3.15	4,000	4,000	3.15
Total Internal Service Funds		4,000	4,000	
Total All Funds			2,718,707	

FY2020 Staffing Changes

We strive to maintain service levels with our growing community. We have a strategic approach to staffing this year and have developed staffing plans to address our staffing needs on a citywide level. Going forward, we hope these plans will become more refined and predictable for the organization and community,

	Current FY19	Changes FY20	FY20 Total
General Government			
Administration & Finance	1.7	(.50)	1.20
Municipal Court	.75	-	.75
City Attorney	.15	-	.15
	2.60	(.50)	2.10
Public Safety			
Police	4.00	1.0	5.00
Fire	.50	-	.50
Building Inspection	.70	-	.70
	5.20	1.0	6.20
Public Services			
Public Works General	1.00	1.0	1.50
Water	2.38	-	2.63
Wastewater	2.36	-	2.61
	5.75	1.0	6.75
Public Welfare			
Parks and Recreation	1.20	-	1.20
Economic Development	.10	-	0.10
	1.30	0.00	1.30
Total Employees	14.85	1.50	16.35

Organizational Chart





Fund Summaries

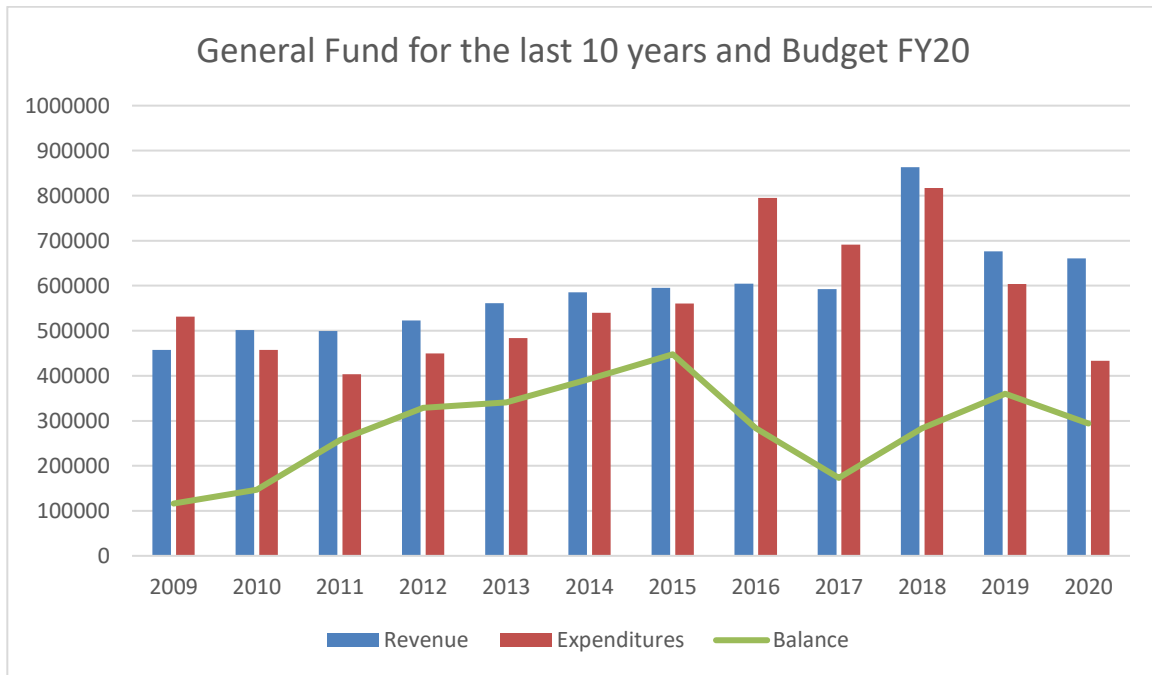
Fund Summaries

The purpose of fund summaries is to capture and detail the financial condition of each Town fund. A fund summary provides information on revenues, expenditures and ending funds available. In addition, it functions as a planning mechanism, as it allows expenditures to be matched to available revenues and/or fund balance. Fund summaries also identify components of funds available and anticipated uses. It is important to note that sources and uses are always balanced because a fund's sources either are expended, become restricted, committed or assigned, or become unrestricted (unreserved or undesignated) funds available.

Town funds can be divided into three categories: governmental funds, proprietary funds and fiduciary funds. By maintaining separate funds, the Town is able to comply with laws that require certain money to be spent for specific purposes.

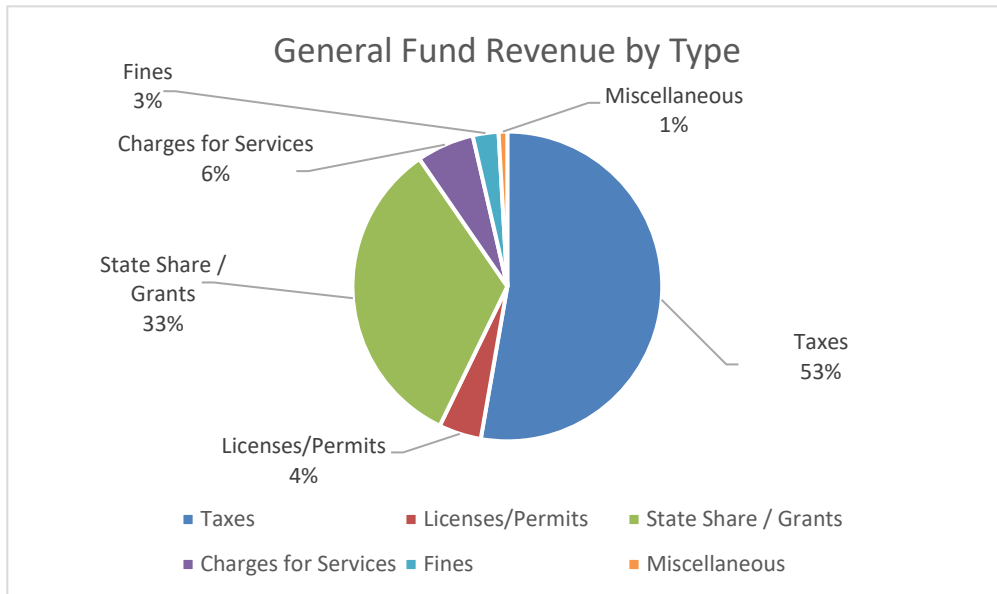
General Fund

The General Fund is used to account for all financial resources of the Town, except for those required to be accounted for in another fund. The General Fund supports such basic services as the General Administration, Police, Fire, Finance, Recreation, and Library services.



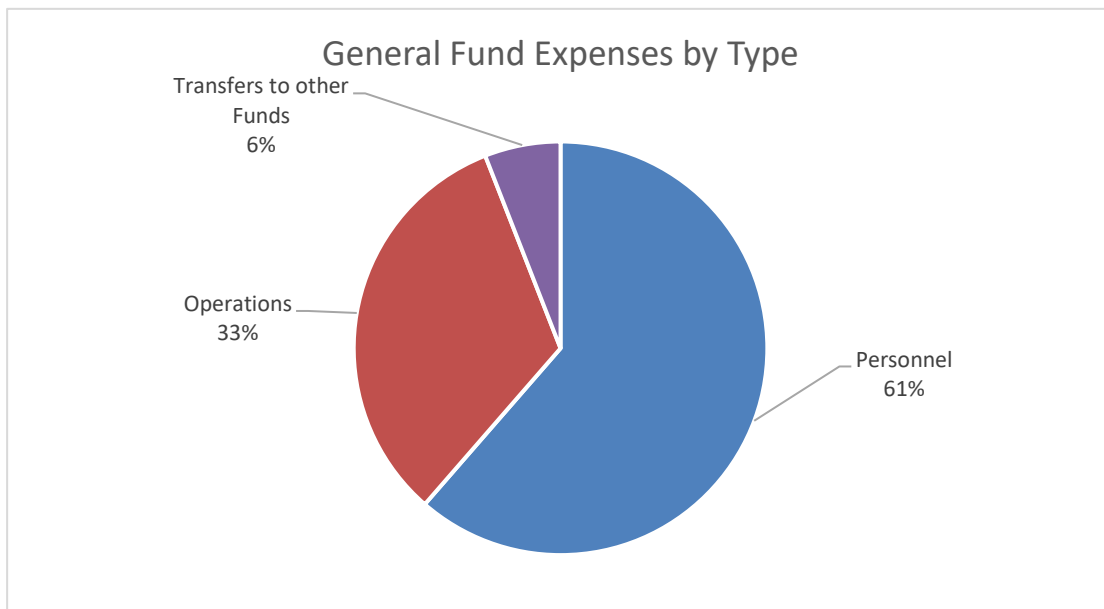
Revenues

The Town's General Fund is financed heavily by property taxes, which provide over half of the General Fund revenue. Other revenue sources include: licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures, interest on investments, operating transfers, and miscellaneous revenues. We are estimating the General Fund to generate \$660,832 in total revenue, with 53% is from property taxes, 32% from the State Entitlement share and 10% for charges for services. The following chart shows the breakdown of estimated revenues.



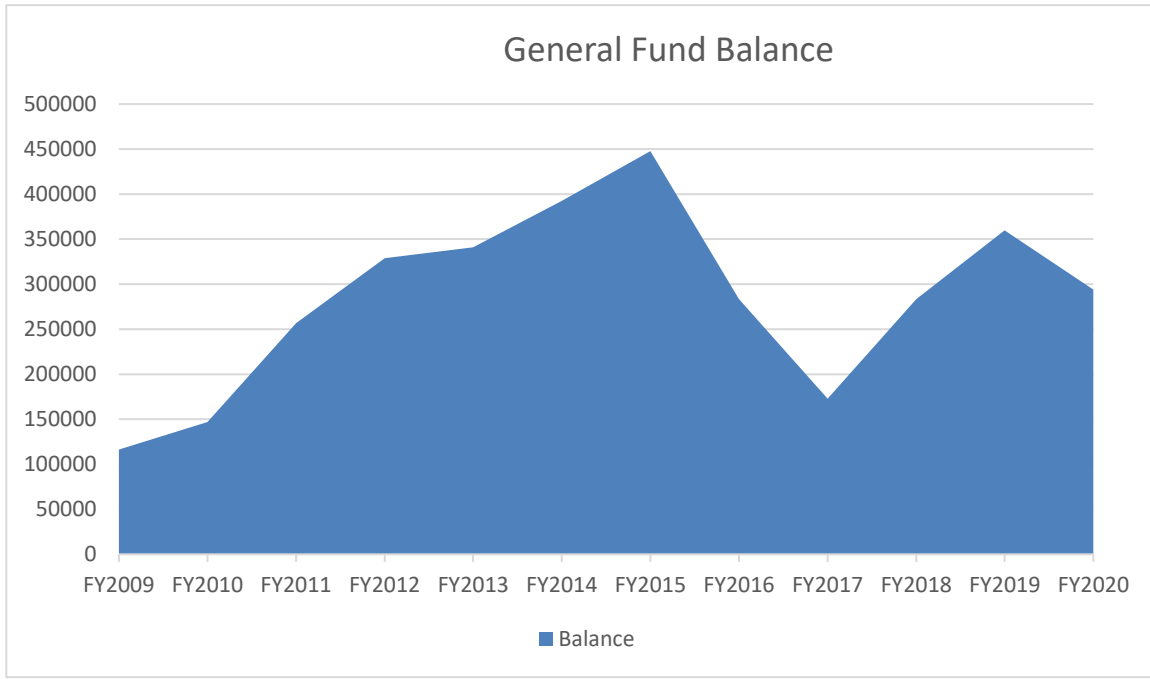
Expenditures

This year's General Fund budget has \$732,998 in expenditures. Personnel expenses are the highest portion at \$450,000, followed by operations of \$239,455. The capital expenditures are \$43,500, which includes a transfer into the Capital Fund. The break down by percentage is below:



Fund Balance

The General Fund balance at the beginning of the budget year is higher than expected due to increases in revenues and an expected carry forward of \$70,000. These are on-time monies and should be and have been allocated as such. The equivalent of 13 mills, \$40,000, will be transferred to the Capital Improvements Fund for projects. The remaining one-time funds are being used for other capital and non-capital items. The FY20 proposed budget, we have estimated to have will have a 40% reserve at the end of the fiscal year.



Fund/Account Budget Summaries

Account -----	Previous Year Actual -----	Previous Year Budget -----	Final Budget -----	% Old Budget -----
1000 GENERAL				
Revenues				
310000 TAXES	59,263	48,802	61,530	126
320000 LICENSES AND PERMITS	16,065	14,551	29,345	202
330000 STATE ENTITLEMENT SHARE	206,010	205,900	219,435	107
340000 CHARGES FOR SERVICES	37,753	41,058	39,724	97
350000 FINES AND FORFEITURES	10,651	17,350	17,750	102
360000 MISCELLANEOUS REVENUE	17,869	16,200	6,000	37
370000 INVESTMENT AND ROYALTY EARNINGS	18	19	19	100
380000 Other Financing Sources	29,000	29,000	0	0
Total Revenues	376,629	372,880	373,803	
Expenditures				
410000 General Government	174,445	170,659	192,167	113
420000 Public Safety	251,141	270,757	337,711	125
430000 Public Works	115,277	136,105	111,037	82
460000 Culture and Recreation	62,467	72,577	53,083	72
470000	18		0	0
520000 Other Financing Uses	639	639	40,000	6260
Total Expenditures	604,987	650,737	732,998	
2230 Ambulance				
Revenues				
340000 CHARGES FOR SERVICES		9,500	2,190	23
Total Revenues		9,500	2,190	
Expenditures				
420000 Public Safety	5,905	8,520	3,566	42
Total Expenditures	5,905	8,520	3,566	
2250 PLANNING				
Revenues				
340000 CHARGES FOR SERVICES	2,548	7,005	4,500	64
Total Revenues	2,548	7,005	4,500	
Expenditures				
410000 General Government	1,460	5,103	4,179	82
Total Expenditures	1,460	5,103	4,179	

Account -----	Previous Year Actual -----	Previous Year Budget -----	Final Budget -----	% Old Budget -----
2310 Tax Increment Finance District				
Revenues				
310000 TAXES	124		0	0
Total Revenues	124		0	
Expenditures				
410000 General Government	583	583	22,900	3928
Total Expenditures	583	583	22,900	
2311 Targeted Economic Development District				
Revenues				
310000 TAXES	67	25	0	0
Total Revenues	67	25	0	
Expenditures				
520000 Other Financing Uses	11,250	11,250	10,038	89
Total Expenditures	11,250	11,250	10,038	
2390 Drug Fines-Forfeitures Account				
Revenues				
370000 INVESTMENT AND ROYALTY EARNINGS	3		0	0
Total Revenues	3		0	
Expenditures				
410000 General Government	400		0	0
420000 Public Safety			500	0
Total Expenditures	400		500	
2394 BUILDING CODE ENFORCEMENT				
Revenues				
320000 LICENSES AND PERMITS	67,038	36,350	110,459	304
Total Revenues	67,038	36,350	110,459	
Expenditures				
420000 Public Safety	53,174	37,628	55,983	149
Total Expenditures	53,174	37,628	55,983	

Account -----	Previous Year Actual -----	Previous Year Budget -----	Final Budget -----	% Old Budget -----
2410 Dayton Lighting #1 District 55				
Expenditures				
430000 Public Works	3,583	3,275	3,583	109
Total Expenditures	3,583	3,275	3,583	
2420 Peterson Addn Lighting #2 District 80				
Revenues				
360000 MISCELLANEOUS REVENUE	1,750	1,750	1,050	60
Total Revenues	1,750	1,750	1,050	
Expenditures				
430000 Public Works	2,605	2,896	2,606	90
Total Expenditures	2,605	2,896	2,606	
2430 Geo Smith Lighting #3 District 76				
Expenditures				
430000 Public Works	3,954	3,620	3,954	109
Total Expenditures	3,954	3,620	3,954	
2440 Creekside Lighting #4 District 77				
Revenues				
360000 MISCELLANEOUS REVENUE	1,332	1,400	2,650	189
Total Revenues	1,332	1,400	2,650	
Expenditures				
430000 Public Works	3,194	2,923	3,195	109
Total Expenditures	3,194	2,923	3,195	
2450 Twin Creeks Lighting #5 District				
Revenues				
310000 TAXES	9		0	0
360000 MISCELLANEOUS REVENUE	7,826	7,800	2,550	33
Total Revenues	7,835	7,800	2,550	
Expenditures				
430000 Public Works	5,844	5,300	5,884	110
Total Expenditures	5,844	5,300	5,884	

Account -----	Previous Year Actual -----	Previous Year Budget -----	Final Budget -----	% Old Budget -----
2810 POLICE TRAINING & PENSION				
Expenditures				
420000 Public Safety	3,412	6,885	9,000	131
Total Expenditures	3,412	6,885	9,000	
2820 GAS APPORTIONMENT TAX				
Revenues				
330000	34,425	34,425	36,178	105
Total Revenues	34,425	34,425	36,178	
Expenditures				
430000 Public Works	33,444	70,588	108,000	153
Total Expenditures	33,444	70,588	108,000	
2821 BaRSAA (HB 473)				
Revenues				
330000	12,773	44,705	55,385	124
380000 Other Financing Sources	639	639	2,769	433
Total Revenues	13,412	45,344	58,154	
Expenditures				
430000 Public Works		13,412	55,385	413
Total Expenditures		13,412	55,385	
2889 Heyer Foundation Grant				
Expenditures				
420000 Public Safety	1,137	1,667	530	32
Total Expenditures	1,137	1,667	530	
2940 Economic Development				
Revenues				
330000	150,000	150,000	10,000	7
Total Revenues	150,000	150,000	10,000	
Expenditures				
410000 General Government	178,729	172,238	23,277	14
Total Expenditures	178,729	172,238	23,277	

Account -----	Previous Year Actual -----	Previous Year Budget -----	Final Budget -----	% Old Budget -----
2987 Jean Thomas Park Beautification Fund				
Expenditures				
460000 Culture and Recreation			3,500	0
Total Expenditures			3,500	
4000 CAPITAL IMPROVEMENTS				
Revenues				
360000 MISCELLANEOUS REVENUE	35,000		0	0
370000 INVESTMENT AND ROYALTY EARNINGS	407	200	0	0
380000 Other Financing Sources	5,000		60,000	0
Total Revenues	40,407	200	60,000	
Expenditures				
410000 General Government	7,052	15,500	0	0
420000 Public Safety		5,400	51,500	954
430000 Public Works			4,700	0
460000 Culture and Recreation	7,685	5,000	0	0
520000 Other Financing Uses	29,000	21,600	0	0
Total Expenditures	43,737	47,500	56,200	
4001 Sidewalk Improvements				
Revenues				
370000 INVESTMENT AND ROYALTY EARNINGS	26	24	0	0
Total Revenues	26	24	0	
Expenditures				
430000 Public Works			15,000	0
Total Expenditures			15,000	
4002 Fire Engine Capital Improvement				
Revenues				
360000 MISCELLANEOUS REVENUE	10,000		0	0
370000 INVESTMENT AND ROYALTY EARNINGS	45	46	0	0
Total Revenues	10,045	46	0	
Expenditures				
420000 Public Safety		10,500	25,000	238
Total Expenditures		10,500	25,000	

Account -----	Previous Year Actual -----	Previous Year Budget -----	Final Budget -----	% Old Budget -----
5210 WATER				
Revenues				
330000	1,424	5,252	0	0
340000 CHARGES FOR SERVICES	366,991	317,453	335,581	106
370000 INVESTMENT AND ROYALTY EARNINGS	3,182	3,500	3,200	91
Total Revenues	371,597	326,205	338,781	
Expenditures				
430000 Public Works	403,409	1,315,541	724,240	55
Total Expenditures	403,409	1,315,541	724,240	
5250 WATER BOND Principal & Interest				
Revenues				
360000 MISCELLANEOUS REVENUE	188,443	185,624	188,968	102
Total Revenues	188,443	185,624	188,968	
Expenditures				
490000 Debt Service Reserve	91,008	91,008	91,008	100
Total Expenditures	91,008	91,008	91,008	
5310 SEWER				
Revenues				
330000	1,424	5,202	0	0
340000 CHARGES FOR SERVICES	352,609	350,264	337,904	96
370000 INVESTMENT AND ROYALTY EARNINGS	2,110	1,850	1,600	86
Total Revenues	356,143	357,316	339,504	
Expenditures				
430000 Public Works	342,572	356,699	322,424	90
Total Expenditures	342,572	356,699	322,424	
5350 SEWER BOND PRINCIPAL & INTEREST				
Revenues				
360000 MISCELLANEOUS REVENUE	225,169	216,318	224,844	104
Total Revenues	225,169	216,318	224,844	
Expenditures				
490000 Debt Service Reserve	189,528	185,815	189,528	102
Total Expenditures	189,528	185,815	189,528	

Account -----	Previous Year Actual -----	Previous Year Budget -----	Final Budget -----	% Old Budget -----
5610 AIRPORT				
Revenues				
310000 TAXES	6,126	4,000	5,242	131
340000 CHARGES FOR SERVICES	24,086	20,821	22,061	106
360000 MISCELLANEOUS REVENUE	560		14,000	0
370000 INVESTMENT AND ROYALTY EARNINGS	278	185	232	125
380000 Other Financing Sources	11,250	11,250	10,038	89
Total Revenues	42,300	36,256	51,573	
Expenditures				
430000 Public Works	26,017	19,005	27,269	143
490000 Debt Service Reserve	11,687	11,687	0	0
Total Expenditures	37,704	30,692	27,269	
5620 Airport Project				
Revenues				
330000	153,975	165,465	193,500	117
Total Revenues	153,975	165,465	193,500	
Expenditures				
430000 Public Works	178,927	167,800	215,000	128
Total Expenditures	178,927	167,800	215,000	
7120 FIREMEN'S DISABILITY				
Revenues				
330000	4,012	3,708	4,000	108
Total Revenues	4,012	3,708	4,000	
Expenditures				
510000 Miscellaneous	4,012	3,708	4,000	108
Total Expenditures	4,012	3,708	4,000	

Summary of all Fund Expenditures by Object

Fund	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
1000 GENERAL	344,663	342,066	43,500	2,769	732,998
2230 Ambulance		3,566			3,566
2250 PLANNING	3,195	984			4,179
2310 Tax Increment Finance District			22,900		22,900
2311 Targeted Economic Development District				10,038	10,038
2390 Drug Fines-Forfeitures Account		500			500
2394 BUILDING CODE ENFORCEMENT	29,616	26,367			55,983
2410 Dayton Lighting #1 District 55		3,583			3,583
2420 Peterson Addn Lighting #2 District 80		2,606			2,606
2430 Geo Smith Lighting #3 District 76		3,954			3,954
2440 Creekside Lighting #4 District 77		3,195			3,195
2450 Twin Creeks Lighting #5 District		5,844			5,844
2810 POLICE TRAINING & PENSION		9,000			9,000
2820 GAS APPORTIONMENT TAX		18,300	89,700		108,000
2821 BaRSAA (HB 473)			55,385		55,385
2889 Heyer Foundation Grant		530			530
2940 Economic Development	2,880	20,397			23,277
2987 Jean Thomas Park Beautification Fund		3,500			3,500
4000 CAPITAL IMPROVEMENTS			56,200		56,200
4001 Sidewalk Improvements			15,000		15,000
4002 Fire Engine Capital Improvement			25,000		25,000
5210 WATER	111,117	233,218	379,905		724,240
5250 WATER BOND Principal & Interest		91,008			91,008
5310 SEWER	110,114	202,905	9,405		322,424
5350 SEWER BOND PRINCIPAL & INTEREST		189,528			189,528
5610 AIRPORT	5,868	14,901	6,500		27,269
5620 Airport Project			215,000		215,000
7120 FIREMEN'S DISABILITY		4,000			4,000
Total:	607,453	1,179,952	918,495	12,807	2,718,707



Activity/Department Details

*Please Note: Departmental detail includes graphs that contain sample data. This is because the administration has set a goal to collect this data, but does not have historical or baseline data available for this document.

Activity/Department Detail

As stated in the Budget Summary the budget is separated out by activity. Within those activities are the Departments. The Departments have Divisions within them and there are specific funds that they use for operational budgeting. The following table lists the Department and corresponding division and budgeted fund for the current fiscal year.

Activity	Departments	Divisions and Budget Units	Budgeted Funds
General Government	Town Council	Town Council, Special Bodies	General
	Executive Services	Administration, Mayor	General
	Municipal Court	Operations	General
	City Attorney	Administration, Civil Litigation, Criminal Litigation, Criminal Victim-Witness	General
	Administration & Finance	Administration, Accounting, Human Resources	General
	Community Development	Planning	Planning & Zoning
	Facilities Maintenance	City Hall, City Hall Annex, Fire Station #1, Fire Station #2, Maintenance Shop, Park Facilities	General
Public Safety	Police	Operations, Crime Control & Investigations, Code Enforcement	General, Drug Forfeiture, Police Training & Pension
	Fire	Administration, Operations, Fire Prevention, EMS	General, Ambulance, Heyer Foundation Grant
	Building Inspection	Operations	Building Inspection
Public Works	Airport	Operations	Airport
	Public Works Administration	Administration, Engineering, Sidewalk Repair Program, Sidewalk & Curb Construction, Cemetery's	General, Water, Sewer, Sidewalk Improvements
	Streets & Transportation	Operations, Maintenance, Construction, Snow & Ice Removal, Lighting, Traffic Signs & Markers	General, Gas Tax, Lighting Districts
	Water	Operations, Supply & Pumping, Purification & Treatment, Distribution,	Water, Water Impact Fees
	Wastewater	Operations, Collection & Transmission, Treatment & Disposal	Wastewater, Wastewater Impact Fees
Public Welfare	Parks & Recreation	Parks, Forestry, Recreation	General, Parks & Open Space Bond, Tree Maintenance, Recreation Special Revenue, Story Mansion Operating
	Economic Development	Economic Development	General, Economic Development, North Stevensville TIFD, Stevensville Airport TEDD
Other	Non-Departmental	Insurance, Contingencies, Transfers, Principal & Interest	General

General Government

Town Council

About:

The Town Council is the legislative body of city government. It is comprised of four councilmembers. Members of the Town Council are elected at by wards for four year overlapping terms. Responsibilities of the Council include: establishment of policies governing the operation of the Town, enactment of ordinances and resolutions, adoption of the annual operating budget, levying of taxes, and appointment of members to citizen advisory boards and commissions. The Town Council's budget is appropriated in the General fund.



Major Objectives:

-
- Work closely with the administration and other government officials to lobby for state legislation beneficial to cities.
- Develop broad-based city-wide support for economic development and to foster coordination of public and private resources as a means of enhancing economic prosperity and environmental quality.
- Improve public facilities and the quality of services delivered to the public in order to meet the needs of the citizenry.
- Cooperate with other governmental entities in order to provide services efficiently and effectively and in a manner resulting in the most equitable distribution of the taxburden.
- Ensure that all decisions are protective of the health, safety and general welfare of the citizens of this community.

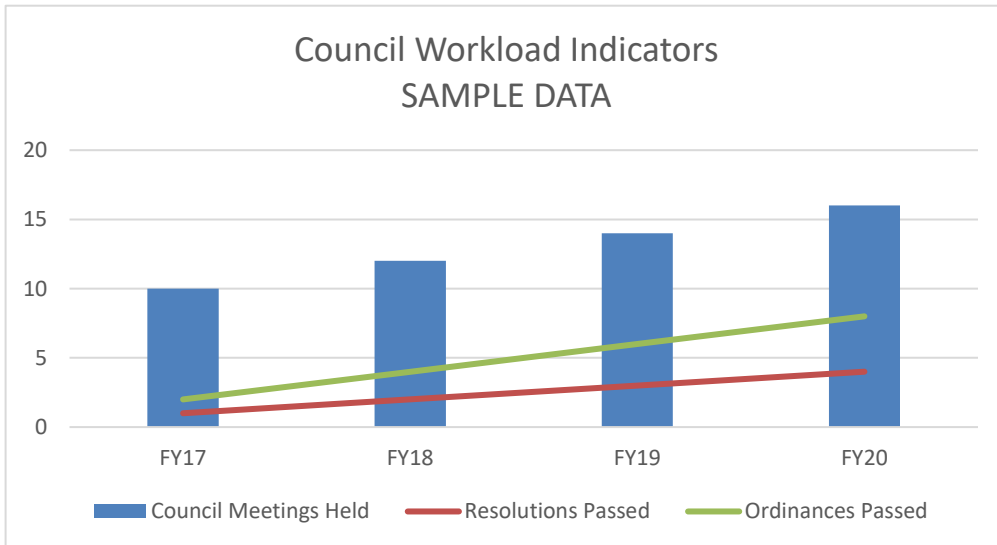


Accomplishments

- Adopting the Code of Conduct



Workload Indicators



Budget Issues and Details

- Training - \$2,000
- Travel - \$2,000
- Council Member Honorarium Increase

Budget

Department Budget by Fund					
Department	Fund #	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
TOWN COUNCIL	1000	General Fund	\$ 15,098	\$ 15,419	\$ 17,335
Department Budget by Category					
Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
TOWN COUNCIL	Salaries & Benefits	\$ 9,729	\$ 10,376	\$ 11,024	106%
TOWN COUNCIL	Operating	\$ 5,369	\$ 5,043	\$ 6,311	125%
TOWN COUNCIL	Capital	\$ -	\$ -	\$ -	0%
TOWN COUNCIL	Debt Service	\$ -	\$ -	\$ -	0%
TOWN COUNCIL	Transfers	\$ -	\$ -	\$ -	0%
TOTALS		\$ 15,098	\$ 15,419	\$ 17,335	112%
Department Budget by Division					
Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
Town Council	410211	Town Council	\$ 15,419	\$ 17,335	112%

Executive Services

About:

The role of the Mayor to operate the Town with a focus on policy, long range planning, and strategy. The purpose of the Mayor’s office is the administration of the Town operations and is to provide overall leadership, direction, coordination, and support for the Town’s activities and workforce. The Mayor provides information to the Town Council in an effort to support their ability to make informed policy decisions. The Mayor’s budget is appropriated in the General fund.

Major Objectives:

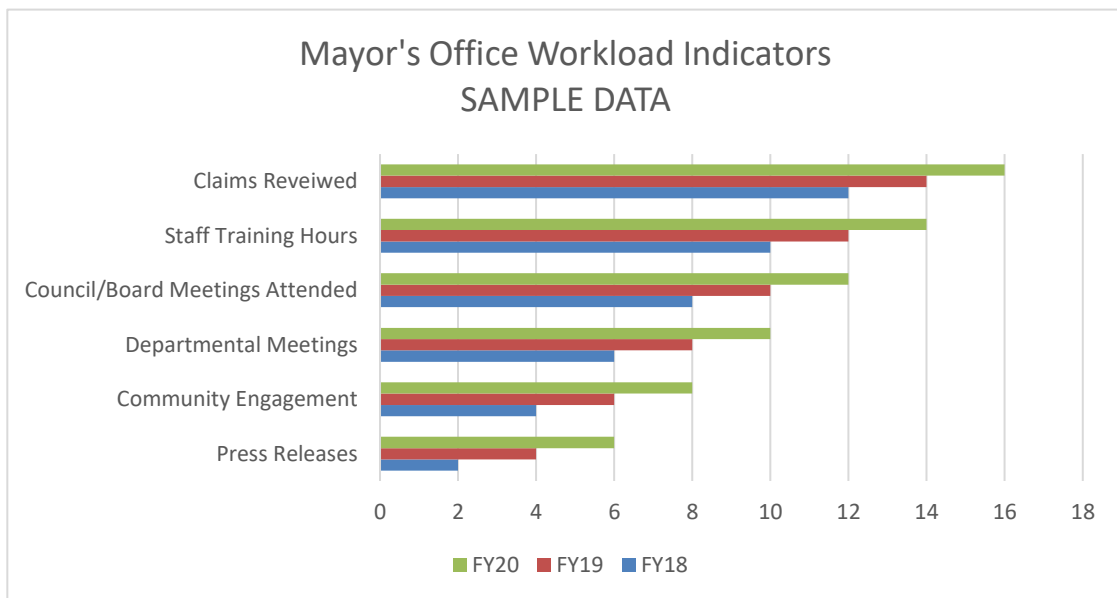
The Mayor’s office is support of the Mission, Values, and Goals of the Town and to implement the policy put forward by the Town Council. It is the goal of the Mayor’s Office to be a citizen & customer focused government, serving you and enhancing the services we provide in the following key areas:

- Public Safety – Restoring public trust in law enforcement and enhancing community safety.
- Economic Growth & Development – Creating an atmosphere to attract and retain businesses and jobs, building a stronger tax base.
- Budget – Promoting long-term fiscal health without undue burden on citizens.
- Infrastructure – Maintaining critical public infrastructure at an affordable price.
- Quality of Life – Engaging citizens and improving the quality and character of our community.

Accomplishments

The Mayor’s Office successfully implemented the redesign of the Town’s website, increasing accessibility and providing greater opportunity for citizens to interact and obtain information. Community communication strategies were implemented to more frequently and effectively provide accurate information to citizen.

Workload and Performance Indicators

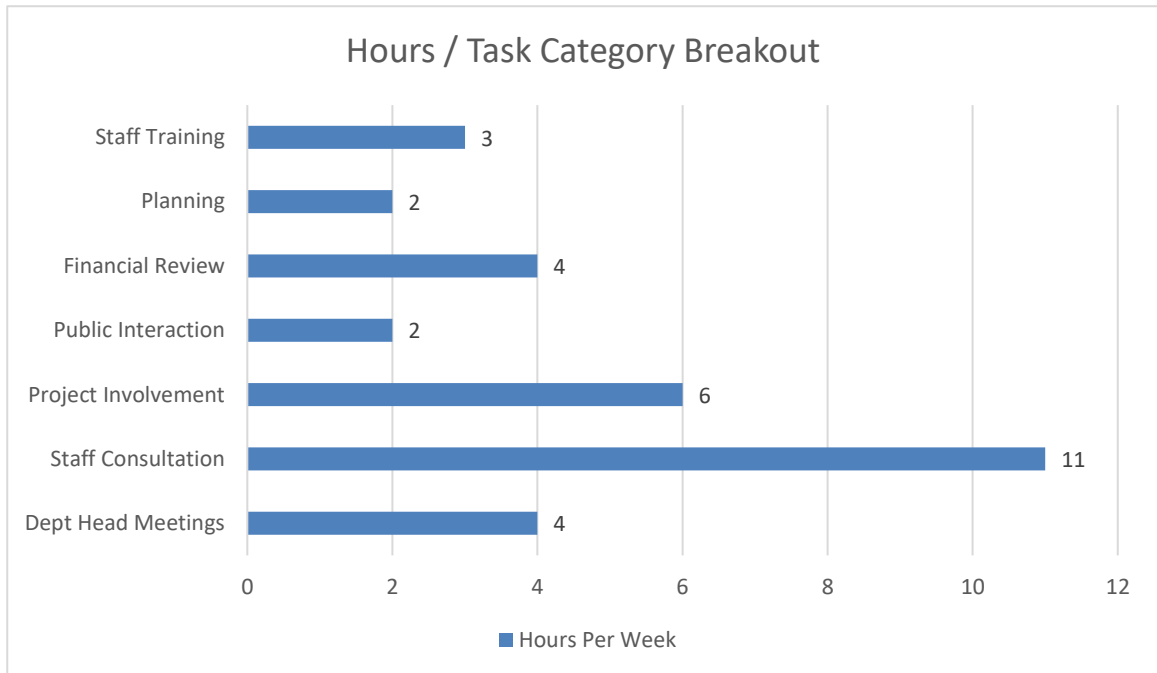


Budget Issues and Details

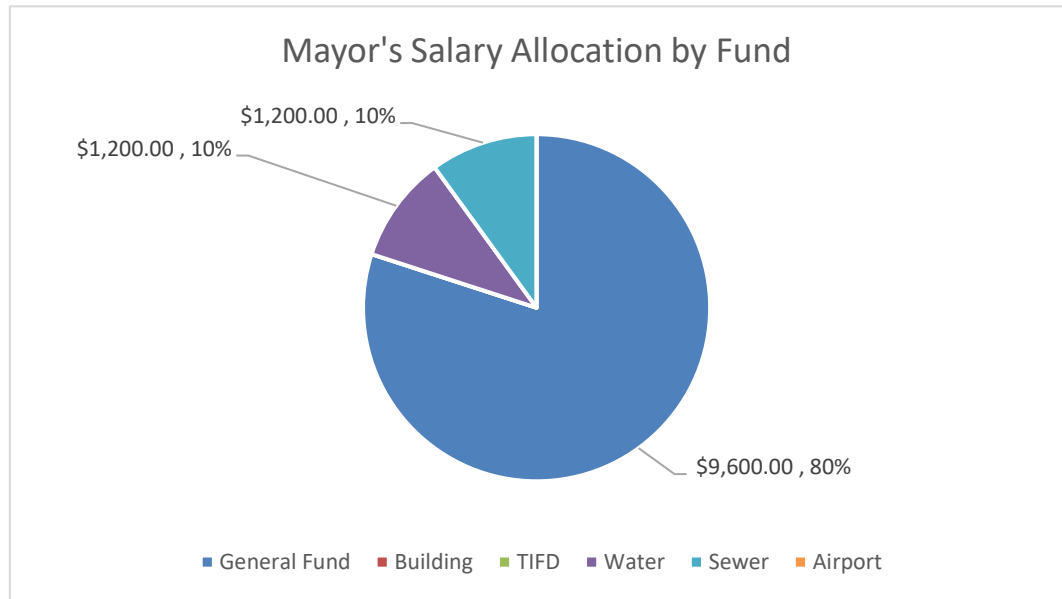
Equipment Upgrades – Purchase of a mobile computer to allow the Mayor connectivity to the office during travel.

Salary/Workload Breakdown – Going into FY2020, three key positions in the administrative office have seen turn over that leaves all three with less than 6 months of experience in the Town’s organization. Training has progressed for all positions, however continuity continues to be a concern for the administration and the need for consistent leadership on a more-than-part-time basis is necessary to assist the new and existing key staff with day-to-day decision making and direction. Up until May 2019, the Mayor was compensated \$10,000 per year with the expectation of at least 10 hours / week. However, workload demands from Council, Department Heads, Staff and citizens have mounted the office with duties that typically require 35-40+ hours per week. Council took action and revised the Mayor’s compensation to \$25.00/hour for 30 hours/week in addition to the \$833/month previously authorized.

The FY2020 Preliminary Budget sought to maintain the \$25.00/hour compensation at 30 hours per week, while not maintaining the \$833/month. Total annual compensation for the position would have been \$39,000. A breakout of the hours & tasks in the Mayor’s Office is in the table below.



The FY2020 Final Budget does not include the \$25.00/hour compensation at 30 hours per week. Rather, it increases the monthly honorarium to \$1000/month (\$12,000 annually). Council further directed that the Mayor’s salary only be allocated to the General, Water, and Sewer Funds. An outline of the allocation is on the following page.



Budget

Department Budget by Fund					
Department	Fund	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
Executive Services	1000	General Fund	\$ 3,945	\$ 5,002	\$ 15,844
Department Budget by Category					
Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
Executive Services	Salaries & Benefits	\$ 1,822	\$ 2,625	\$ 11,208	427%
Executive Services	Operating	\$ 2,123	\$ 2,377	\$ 4,636	195%
Executive Services	Capital	\$ -	\$ -	\$ -	0%
Executive Services	Debt Service	\$ -	\$ -	\$ -	0%
Executive Services	Transfers	\$ -	\$ -	\$ -	0%
TOTALS		\$ 3,945	\$ 5,002	\$ 15,844	317%
Department Budget by Division					
Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
Executive Services	410200	Executive Services	\$ 5,002	\$ 15,844	317%

City Attorney

About:

The City Attorney is the legal advisor and primary attorney for the city and as such is responsible for protecting the legal interests of the city and directing its legal operations. The City Attorney: represents the town before all courts, administrative agencies, and all legal proceedings involving the Town; prosecute misdemeanors including DUI, domestic violence related cases, and other offenses civil and criminal offenses committed within Town; provide legal advice to the Town Council, Mayor, and all departmental staff and agencies and boards; and prepare or review contracts, deeds, resolutions, ordinances, and other municipal documents. The City Attorney's Office also oversees litigation involving the town conducted by appointed counsel. The City Attorney's budget is appropriated in the General Fund.

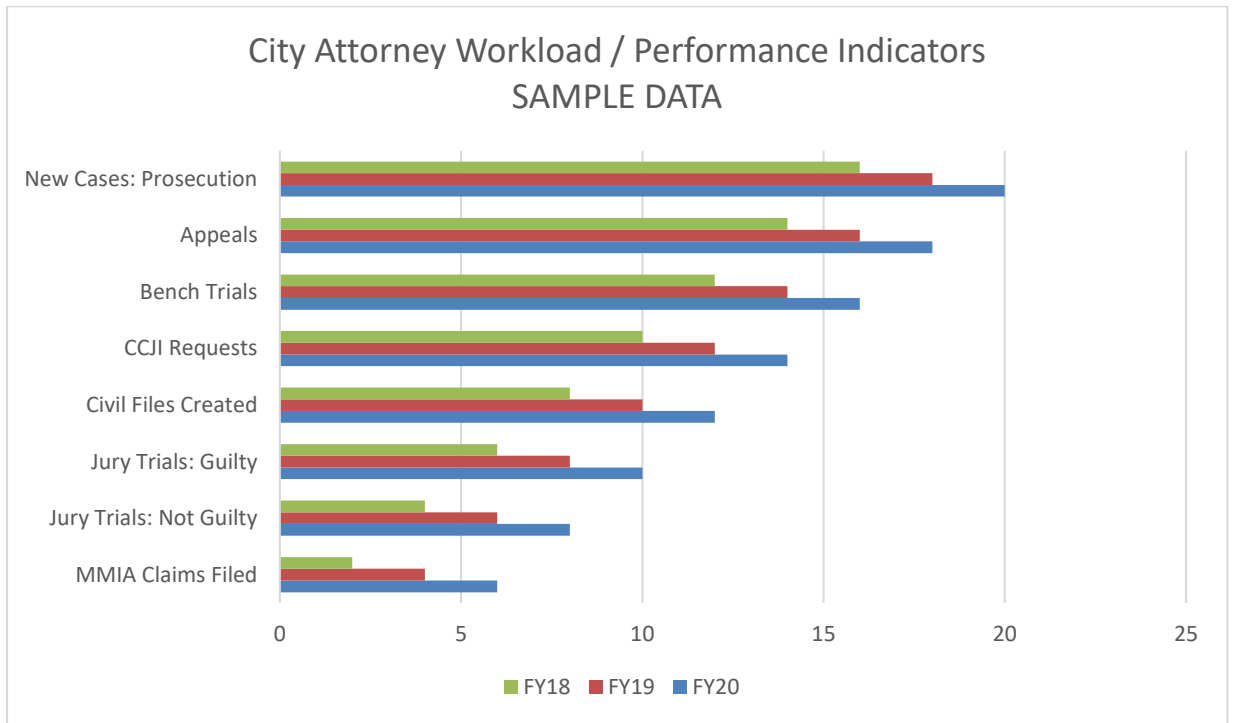
Major Objectives:

- To work with the Stevensville Police Department to enforce state laws and city ordinances pertaining to misdemeanor offenses within the town.
- To work with other town personnel and officials in enforcing town ordinances including zoning, building code, fire code, etc.
- To review legitimate complaints from citizens for the filing of criminal offenses and, if accepted, prosecute the violations in court.
- To prosecute criminal cases in a timely and efficient manner in the best interests of justice, the best interests of the citizens of Stevensville, and the interests of victims of crime.

Accomplishments

- New City Attorney Appointed 7/2019

Workload and Performance Indicators



Budget Issues and Details

- City Attorney is contracted.

Budget

Department Budget by Fund					
Department	Fund #	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
City Attorney	1000	General Fund	\$ 21,242	\$ 16,200	\$ 15,000

Department Budget by Category					
Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
City Attorney	Salaries & Benefits	\$ -	\$ -	\$ -	
City Attorney	Operating	\$ 21,242	\$ 16,200	\$ 15,000	93%
City Attorney	Capital	\$ -	\$ -	\$ -	
City Attorney	Debt Service	\$ -	\$ -	\$ -	
City Attorney	Transfers	\$ -	\$ -	\$ -	
TOTALS		\$ 21,242	\$ 16,200	\$ 15,000	93%

Department Budget by Division					
Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
City Attorney	411100	Legal Services	\$ 15,419	\$ 15,000	97%

Administration & Finance Department

About:

The Administration & Finance Department is charged with the overall Legislative Services, Finance, Accounting and Treasury administration of the Town. The Department is operationally comprised of three divisions: Administration, Finance, and Human Resources. The Administration Division consists of the Town Clerk’s Office and cares for the records of the Town, overseeing the recording of official documents, preparing agendas for Council and Board meetings, and maintaining the minutes for meetings. The Administration Division processes records requests and oversees the Town’s overall website maintenance. The Finance Division provides support to other departments including financial planning, budgeting, insurance administration, accounting and financial statement preparation, data processing, collection and investment of Town funds, debt administration, utility billing, tax increment district accounting, and development of internal controls. The Administration & Finance Department is budgeted out of the General Fund but some of its costs are allocated to the Enterprise funds for the support of their financial operations.

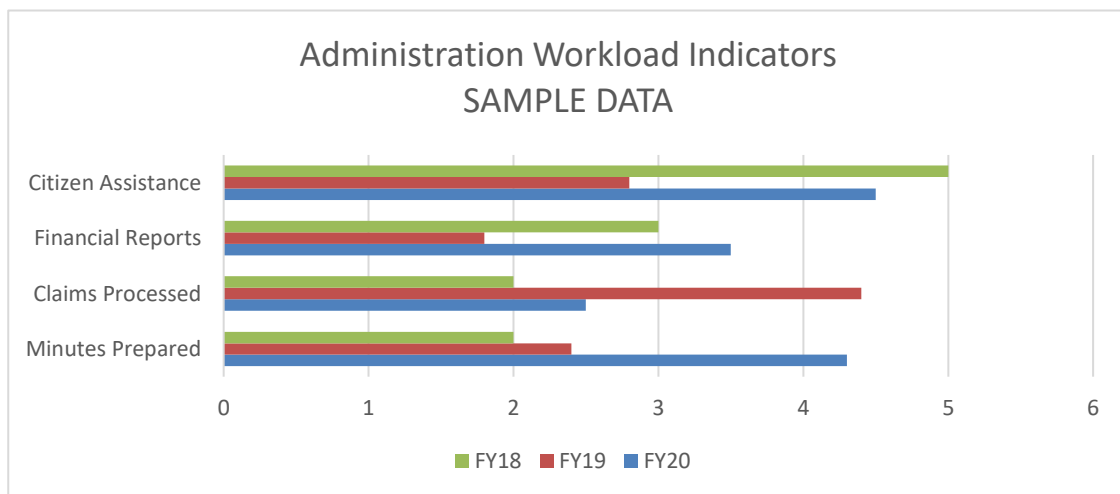
Major Objectives:

- City Clerk- To support the Town Council and to preserve the Town records.
- To manage and account for the Town’s finances in accordance with Generally Accepted Accounting Principles (GAAP), as set forth by the Governmental Accounting Standards Board (GASB).
- To prepare a Comprehensive Annual Financial Report (CAFR) in conformity with GAAP
- To prepare a comprehensive budget on an annual basis that encompasses all funds of the Town.
- To monitor all department grants for compliance with federal and state regulations and reporting requirements.
- To assure efficient and effective management of the public's resources by providing quality financial services.
- To safeguard and account for City assets and to provide accurate and timely budgetary and financial data to management, Town Council, and the citizens of Stevensville.

Accomplishments

- Completion of audits for all fiscal years.

Workload and Performance Indicators



Budget Issues and Details

Personnel costs are reduced with reduction in administrative staff and re-allocation of funds.

Budget

Department Budget by Fund					
Department	Fund #	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
Administration	1000	General Fund	\$ 78,877	\$ 76,655	\$ 89,494
Department Budget by Category					
Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
Administration	Salaries & Benefits	\$ 64,912	\$ 64,576	\$ 66,291	103%
Administration	Operating	\$ 13,965	\$ 12,079	\$ 23,203	192%
Administration	Capital	\$ -	\$ -	\$ -	0%
Administration	Debt Service	\$ -	\$ -	\$ -	0%
Administration	Transfers	\$ -	\$ -	\$ -	0%
TOTALS		\$ 78,877	\$ 76,655	\$ 89,494	117%
Department Budget by Division					
Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
Administration	410530	Audit	\$ 4,110	\$ 4,080	99%
Administration	410550	Administration	\$ 72,545	\$ 83,414.00	115%
Administration	410600	Elections	\$ -	\$ 2,000.00	-

Facilities Management

About:

The Facilities Management budget accounts for costs associated with sustaining operations with limited discretionary spending to Town owned buildings and grounds including: City Hall; Fire Station #1, and the annex building. Facilities Management is also responsible for coordinating remodeling, renovations, and new construction projects. Contracted services include activities such as: janitorial services; building systems including heating, ventilation, air conditioning systems, mechanical controls, and building generators.

Major Objectives:

- Provide a safe, comfortable, and professional working environment in all town facilities.
- Maintain all buildings and related equipment in good working condition in a proactive manner that will help extend useful life.
- Maintain a proactive approach for long-term facility planning and project scheduling in order to avoid costly problems of deferred maintenance.
- Assure town buildings meet or exceed all applicable building codes, OSHA, and ADA requirements.
- Implement building design, maintenance, and operational practices resulting in energy saving measures.

Accomplishments

- Lighting Replacements in Fire Station #1
- Generator Grant Funding Application
- Gutter repairs & install of additional gutters and snow break

Budget Issues and Details

The budget does not include any significant capital projects for general facility projects. Some projects are planned for Fire Station #1 and are contained in the Fire Department Budget.

Budget

Department Budget by Fund					
Department	Fund #	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
Facilities	1000	General Fund	\$ 8,340	\$ 7,938	\$ 7,155
Department Budget by Category					
Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
Facilities	Salaries & Benefits	\$ -	\$ -	\$ -	
Facilities	Operating	\$ 8,340	\$ 7,938	\$ 7,155	90%
Facilities	Capital	\$ -	\$ -	\$ -	#DIV/0!
Facilities	Debt Service	\$ -	\$ -	\$ -	#DIV/0!
Facilities	Transfers	\$ -	\$ -	\$ -	#DIV/0!
TOTALS		\$ 8,340	\$ 7,938	\$ 7,155	90%
Department Budget by Division					
Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
Facilities	411201	Town Hall/Annex	\$ 7,938	\$ 7,155	90%

Community Development Department

About:

The Community Development Department plans for the growth and development of the Town of Stevensville. Working with property owners, the design community, residents and business owners to plan, build and grow our community by considering the needs of the current and future residents and property owners within the city boundaries. Major elements of our work consist of: Long Range Planning, Development Review, Historic Preservation, and collaborating with the Planning & Zoning Board. The Community Development Department's budget is appropriated in the special revenue Planning Fund.

Major Objectives:

- Provide exemplary customer service by making the planning process accessible, understandable, and efficient.
- Evaluate and make recommendations to the Planning Board, Town Council, and /or Director of Public Works on all applications for annexations and subdivisions of land.
- Evaluate and make recommendations to the Zoning Board Town Council on proposals for site development.
- Review business licenses and building permit applications for compliance with the Zoning Ordinance.
- Support the Town's economic development programs.

Accomplishments

- Supported the Stevensville Growth Policy (2016 edition)
- Continued coordination and cooperation on planning issues with Ravalli County, School District 2, Montana Department of Transportation, Bitterroot Valley Land Trust, and other public and private organizations.



Budget Issues and Details

Budget

Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
Community Development	Salaries & Benefits	\$ 992	\$ 4,985	\$ 3,741	75%
Community Development	Operating	\$ 469	\$ 173	\$ 438	253%
Community Development	Capital	\$ -	\$ -	\$ -	0%
Community Development	Debt Service	\$ -	\$ -	\$ -	0%
Community Development	Transfers	\$ -	\$ -	\$ -	0%
TOTALS		\$ 1,461	\$ 5,158	\$ 4,179	81%

Department Budget by Division

Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
Community Development	410210	Planning	\$ 5,158	\$ 4,179	81%

City Court

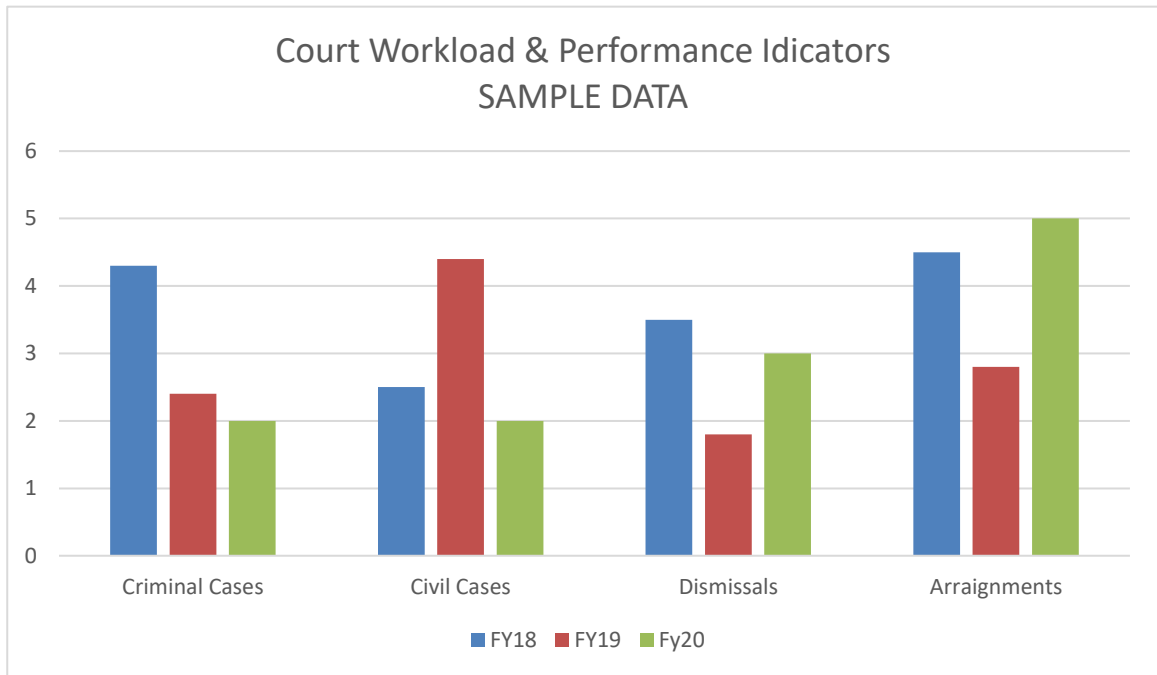
About:

The City Judge is an Appointed Position. City Court accounts for costs associated with the judicial branch of City government, which includes one part-time judge and one part-time clerk, and related operating costs. The City Court hears cases involving city ordinances and misdemeanor cases defined by state criminal codes. The City Judge is appointed every 4 years by the Mayor with consent of the Town Council. The City Court’s budget is appropriated in the General fund.

Major Objectives:

- Maintain an efficient collection system concentrating on collection of fines and restitution.
- Continue effective communications with the City Attorney/ Prosecutor, Law Enforcement, and Public Defender’s Office.

Workload and Performance Indicators



Budget Issues and Details

.50 FTE Court Clerk is maintained. New MCA Codebooks will be ordered and all annual trainings for both the Judge and Clerk will be attended.

Budget

Department Budget by Fund					
Department	Fund #	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
City Court	1000	General Fund	\$ 46,864	\$ 50,741	\$ 47,339
Department Budget by Category					
Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
City Court	Salaries & Benefits	\$ 22,387	\$ 20,016	\$ 16,161	81%
City Court	Operating	\$ 24,477	\$ 30,725	\$ 31,178	101%
City Court	Capital	\$ -	\$ -	\$ -	0%
City Court	Debt Service	\$ -	\$ -	\$ -	0%
City Court	Transfers	\$ -	\$ -	\$ -	0%
TOTALS		\$ 46,864	\$ 50,741	\$ 47,339	93%
Department Budget by Division					
Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
City Court	410360	City Court	\$ 50,741	\$ 46,561	92%



Public Safety



Police Department

About:

The Stevensville Police Department budget accounts for costs associated with providing all law enforcement services to the citizens of the Town of Stevensville. The general fund budget primarily supports the operation of the investigative, patrol, school resource, and community outreach services, which are augmented by clerical, administrative, training, and evidence support. Officers are tasked with detecting, preventing, and investigating all crimes occurring within the Town as well as providing a broad range of public safety services.

- **PATROL SERVICES:** The patrol officers of the Stevensville Police Department provide coverage for the Town of Stevensville. They respond to all types of calls for service, performing a variety of duties based on the type of call and the resulting need.
- **SUPPORT SERVICES:** This area is responsible for all data entry and management, records management, communications with other stakeholders like the City Attorney's Office, the County Attorney's Office, and various other duties like asset management and inventory, and project planning.
- **INVESTIGATIVE SERVICES:** Responsible for investigating felony and misdemeanor criminal activity including crimes against persons, sexual offenses, crimes against children, internet crimes, property crimes and other complex investigations. Detectives are responsible for conducting background and internal affairs investigations, maintaining the Sexual and Violent Offender Registry and assisting the patrol division and other agencies with complex cases.
- **SCHOOL RESOURCE SERVICES:** In partnership with Stevensville School District 2, the Stevensville Police Department provides a School Resource Officer to the community as a resource for parents and students. The School Resource Officer works to protect student and faculty safety, while maintaining a relationship with the student body and school population.



Major Objectives:

- Detect, investigate, and proactively prevent criminal activity.
- Apprehend and hold criminal offenders accountable for their illegal behavior.
- Participate in court proceedings.
- Provide assistance to those who cannot care for themselves or those in danger of physical harm.
- Provide crime prevention education to schools, civic groups, businesses, and the public.
- Develop positive programs, in partnership with the members of our community, which incorporate the concept of shared responsibility for public safety.

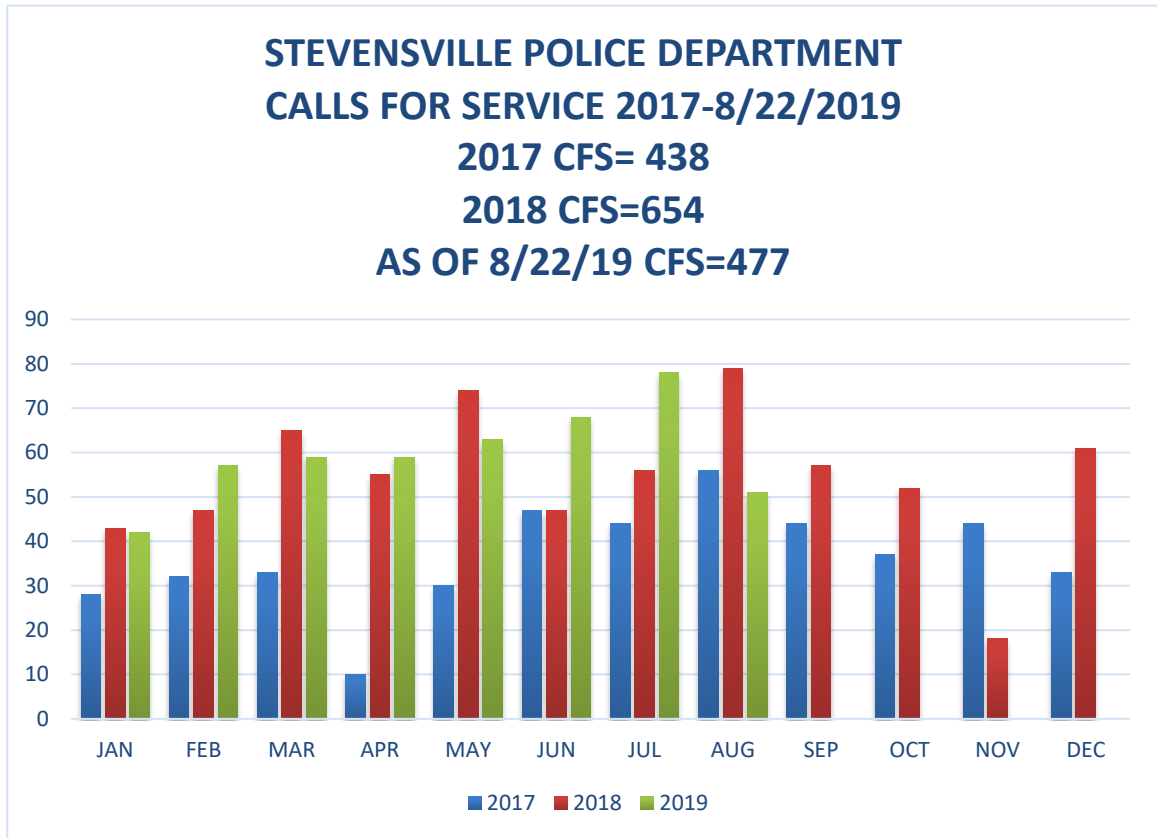
Anticipated for FY20:

- Continue to work with Town leadership to implement staffing plans into police planning and operations
- Continue to maintain highly trained Stevensville Police Department employees
- Continued community outreach programs, promoting engagement with the community
- Implement use of part-time officers to assist patrol shortages in the area of special events and court security

Accomplishments

- Coffee with a Cop monthly program
- Enhanced trainings for firearms and use of force

Workload and Performance Indicators



MONTH	2017	2018	2019
JANUARY	28	43	42
FEBRUARY	32	47	57
MARCH	33	65	59
APRIL	10	55	59
MAY	30	74	63
JUNE	47	47	68
JULY	44	56	78
AUGUST	56	79	51 (AS OF 8/22/19)
SEPTEMBER	44	57	
OCTOBER	37	52	
NOVEMBER	44	18	
DECEMBER	33	61	

Budget Issues and Details

Increase in personnel and some operational costs by adding 1 FTE. Capital fund has replacement of one police vehicle.

Budget

Department Budget by Fund					
Department	Fund #	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
Police	1000	General Fund	\$ 190,156	\$ 190,521	\$ 266,976
Police	2390	Drug Forfeiture	\$ 400	\$ -	\$ 500
Police	2810	Police Training & Pension	\$ 3,413	\$ 6,885	\$ 9,000
Police	4000	Capital Improvements	\$ -	\$ -	\$ 40,000
TOTALS			\$ 193,969	\$ 197,406	\$ 316,296

Department Budget by Category					
Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
Police	Salaries & Benefits	\$ 152,890	\$ 148,772	\$ 222,613	150%
Police	Operating	\$ 41,079	\$ 48,634	\$ 53,683	110%
Police	Capital	\$ -	\$ -	\$ 40,000	-
Police	Debt Service	\$ -	\$ -	\$ -	0%
Police	Transfers	\$ -	\$ -	\$ -	0%
TOTALS		\$ 193,969	\$ 197,406	\$ 316,296	160%

Department Budget by Division					
Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
Police	420100	Law Enforcement	\$ 197,406	\$ 316,296	160%

Fire Department

About:

The Fire Department budget is developed and administered to provide fire, rescue, hazardous materials, and emergency medical services throughout Stevensville while ensuring that firefighters and EMT's are equipped and trained to meet nationally recognized standards. Additionally, the budget provides resources necessary for the department to maintain a fire prevention program that is comprised of community outreach, school programs, and public education.



Major Objectives:

Anticipated for FY 19/20: The primary objective of the department for the next fiscal year is to continue to build a shared vision for the future of the Fire Department that allows us to provide the highest quality of service possible. The Fire Department aims to maintain its mutual aid relationships with the Stevensville Rural Fire District, Marcus Daly Ambulance Service, and the surrounding fire districts.

The Department hopes to see growth in its staffing and manpower this year, by investing resources into the recruitment and retention of volunteers. The Department will begin developing staffing strategies that intuitively address the volunteer shortage that is being experienced nationwide. In addition, facility projects will create a safe and comfortable workplace for our already established workforce.

Accomplishments

- FEMA/AFG All Valley Cooperative grant for the purchase of 12 new SCBA's and 2 new RIC packs.
- 1,000 hours of personnel training in 2018.
- Provide fire prevention classes in conjunction with the Stevensville School
- Year-round CPR classes provided to community members & groups
- The Stevensville Fire Department has and will continue to be community involved with the annual Creamery Picnic, Fourth of July Pignic and Fireworks display and the hanging of Christmas lights on Main Street.

Workload and Performance Indicators

- The Stevensville Fire Department had 663 calls for service in 2017 and 627 calls for service in 2018. As of 8/22/19 there have been 395 calls for service.

Budget Issues and Details

- Increase to recruitment & retention lines to increase volunteer staffing
- Capital carry-over items not expended in FY19 (SCBA Grant)
- Facility Improvements to Station #1
- Decrease in funding for Station #2, routine appropriations only

Budget

Department Budget by Fund					
Department	Fund #	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
Fire	1000	General Fund	\$ 61,468	\$ 80,645	\$ 70,735
Fire	2230	Ambulance	\$ 4,649	\$ 9,070	\$ 3,566
Fire	2889	Heyer Foundation	\$ 1,137	\$ 1,667	\$ 530
Fire	4000	Capital Improvements	\$ -	\$ 5,400	\$ 11,500
Fire	4002	Fire Enging Cap. Imp.	\$ -	\$ 10,500	\$ 25,000
Fire	7120	Firefighter's Disability & Pension	\$ 4,012	\$ 3,708	\$ 4,000
TOTALS			\$ 71,266	\$ 110,990	\$ 115,331
Department Budget by Category					
Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
Fire	Salaries & Benefits	\$ 22,849	\$ 25,937	\$ 26,607	103%
Fire	Operating	\$ 48,417	\$ 69,153	\$ 48,224	70%
Fire	Capital	\$ -	\$ 15,900	\$ 40,500	255%
Fire	Debt Service	\$ -	\$ -	\$ -	0%
Fire	Transfers	\$ -	\$ -	\$ -	0%
TOTALS		\$ 71,266	\$ 110,990	\$ 115,331	104%
Department Budget by Division					
Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
Fire	420410	Administration	\$ 31,272	\$ 42,504	136%
Fire	420421	Facilities - Station #1	\$ 6,000	\$ 919	15%
Fire	420422	Facilities - Station #2	\$ 5,964	\$ 630	11%
Fire	420440	Fire Prevention	\$ 250	\$ 300	120%
Fire	420460	Fire Suppression	\$ 54,726	\$ 51,912	95%
Fire	420730	Emergency Medical Services	\$ 9,070	\$ 3,566	39%
Fire	510300	Other Unallocated Costs	\$ 3,708	\$ 4,000	108%

Building Inspection

About:

The Building Inspection Division, reporting to the Community Development Department, accounts for expenditures utilized to monitor construction projects within the Town of Stevensville Jurisdictional Area as allowed by state law and as adopted by the Town Council. The intent of the Division is to provide guidance and to enforce minimum building code standards to safeguard life, limb, health, property and public welfare by regulating and controlling the design, construction, quality of materials, use and occupancy, location and maintenance of all buildings and structures within this jurisdiction. This Division activities are recorded in the special revenue fund Building Inspection fund.

Major Objectives:

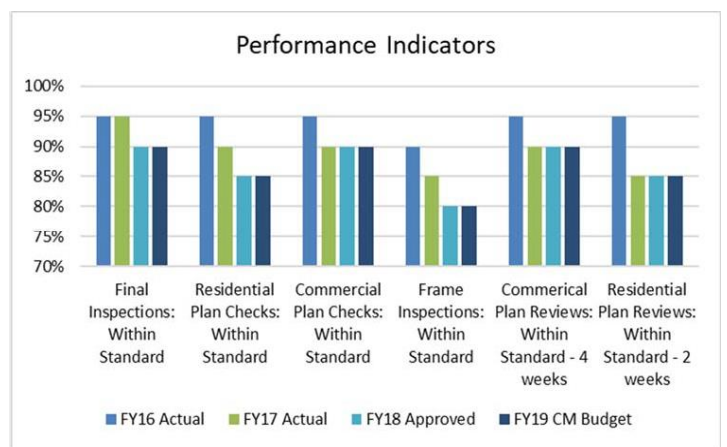
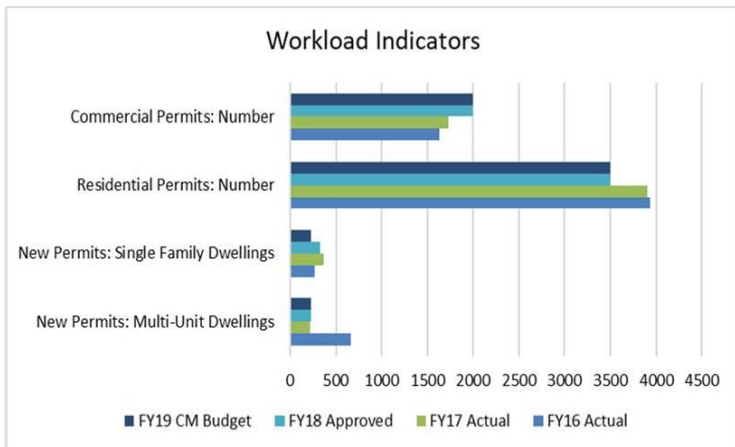
- Work to improve our building permit issuance procedure wherever possible.
- Provide expert technical advice and consultation for our customers.
- Continue implementing and working with new technology in order to provide faster, higher quality, more accessible and streamlined services for our customers in the coming years.

Accomplishments

Worked to accomplish Department's major objectives throughout the year.

Workload and Performance Indicators

SAMPLE DATA



Budget Issues and Details

Increases in expenditures include purchase of permitting software, technology equipment, and training/certifications for 2 inspectors.

Budget

Department Budget by Fund					
Department	Fund #	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
Building Inspection	1000	Building Code Enf.	\$ 53,174	\$ 37,628	\$ 55,983
Department Budget by Category					
Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
Building Inspection	Salaries & Benefits	\$ 43,461	\$ 31,280	\$ 36,532	117%
Building Inspection	Operating	\$ 9,713	\$ 6,348	\$ 19,451	306%
Building Inspection	Capital	\$ -	\$ -	\$ -	0%
Building Inspection	Debt Service	\$ -	\$ -	\$ -	0%
Building Inspection	Transfers	\$ -	\$ -	\$ -	0%
TOTALS		\$ 53,174	\$ 37,628	\$ 55,983	149%
Department Budget by Division					
Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
Building Inspection	420531	Building Inspection	\$ 37,628	\$ 55,983	149%



Public Works



Public Works Administration

About:

The Public Works Administration budget unit includes the General Fund portions of the Public Works field staff, Engineering, and administrative staff. The Director of Public works has oversight responsibilities for water and wastewater utilities, streets maintenance, signs and signals, vehicle maintenance, engineering, and cemeteries.

Major Objectives:

- To coordinate the activities of the Public Works department divisions.
- To establish and maintain policies, procedures and protocol for conducting the department's functions.
- To provide general oversight of department activities affected by new federal and state mandates.
- To assure the Town's long-term master plans for water, wastewater, and transportation facilities are implemented in a cost-effective manner, and that all Town infrastructure improvements are constructed in a quality manner to provide reliable service for the public's immediate and long-term needs.

Accomplishments

Mapping of water & wastewater systems and assets is under way through a grant from the American Waterworks Association. A revised snow removal plan was adopted and implemented. Increased communication with citizens about curbside debris service and snow removal operations. Notification system for water outages and restrictions was implemented.

Workload and Performance Indicators

Budget Issues and Details

Additional public works staff person is needed to provide 7-day/week services. Organic waste dump will be re-opened specific days of the week through a permitting process.

Budget

Department Budget by Fund					
Department	Fund #	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
Public Works Admin	1000	General Fund	\$ 68,114	\$ 81,114	\$ 88,141
Department Budget by Category					
Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
Public Works Admin	Salaries & Benefits	\$ 46,934	\$ 61,846	\$ 73,510	119%
Public Works Admin	Operating	\$ 21,180	\$ 19,268	\$ 14,631	76%
Public Works Admin	Capital	\$ -	\$ -	\$ -	0%
Public Works Admin	Debt Service	\$ -	\$ -	\$ -	0%
Public Works Admin	Transfers	\$ -	\$ -	\$ -	0%
TOTALS		\$ 68,114	\$ 81,114	\$ 88,141	109%
Department Budget by Division					
Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
Public Works Admin	410550	Public Works Admin	\$ 67,706	\$ 81,493	120%
Public Works Admin	430900	Cemetery Maintenance	\$ 13,408	\$ 6,648	50%

Streets & Transportation

About:

The goal of the Streets & Transportation division is to help provide for a network of safe roadways for the traveling public and access to desired destinations such as emergency services, schools, employment, shopping, community services, or other facilities in a quick, convenient, safe and comfortable manner while minimizing harmful effects on the environment. The fund associated with Street Maintenance are as follows:

- **GAS TAX FUND:** The gas tax division accounts for the expenditure of the Town's share of state collected gas tax funds allocated to the Town by the Montana Department of Transportation (MDT). Section 15-70-101 MCA provides that MDT shall allocate gas tax revenues to cities, towns, and counties. One-half of the Town's allocation is based on population and one-half is based on street and alley mileage. The funds may be used only for construction, reconstruction, maintenance, and repair of streets and alleys. Only 25% of funds may be used for equipment purchases.
- **BARSAA FUND:** In 2017 the legislature approved a \$.02 increase in the statewide gas tax. This increase is allocated local governments for special projects and requires a match of funds that do not come from the Gas Tax Fund.
- **GENERAL FUND**
- **SIDEWALK CAPITAL IMPROVEMENTS**

Major Objectives:

- Implement an efficient pavement management plan, in turn creating yearly maintenance programs for failing street infrastructure.
- Utilize pavement condition assessment for planning and scheduling our repairs from potholes to complete reconstruction
- Maintain streets and alley right-of-ways to allow traffic to move in a safe and prudent manner.
- Improve the quality of summer and winter street maintenance work and communicate to the citizens so that they may be better informed and plan for it.

Accomplishments

- Downtown area street sweeping.
- Signage replacements at Father Ravalli Park to improve safety.
- Pedestrian safety enhancements at East 5th Street & Main Street.

Budget Issues and Details

Significant investment will be made into street surface improvements on E 3rd Street. This project is slated to be broken down into two or three phases and will include sidewalk improvements. Sidewalk improvements will also be made in areas that will be triaged for importance. Signage improvements will be made on Park Avenue in the School Zone, with electronic speed signage and traffic monitoring devices. Capital purchases include upgrading equipment for safety and comfort, especially during winter operations.

Workload and Performance Indicators – SAMPLE DATA



Budget

Department Budget by Fund					
Department	Fund #	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
Streets	1000	General Fund	\$ 47,087	\$ 54,991	\$ 22,896
Streets	2410-2450	Lighting Districts	\$ 19,180	\$ 18,014	\$ 19,182
Streets	2820	Gas Tax	\$ 33,444	\$ 70,588	\$ 108,000
Streets	2821	BaRSAA	\$ -	\$ 13,412	\$ 55,385
Streets	4000	Capital Improvements	\$ -	\$ -	\$ 4,700
Streets	4002	Sidewalk Improvements	\$ -	\$ -	\$ 15,000
TOTALS			\$ 99,711	\$ 157,005	\$ 225,163

Department Budget by Category					
Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
Streets	Salaries & Benefits	\$ -	\$ -	\$ -	0%
Streets	Operating	\$ 78,365	\$ 49,672	\$ 60,378	122%
Streets	Capital	\$ 21,346	\$ 107,333	\$ 164,785	154%
Streets	Debt Service	\$ -	\$ -	\$ -	0%
Streets	Transfers	\$ -	\$ -	\$ -	0%
TOTALS		\$ 99,711	\$ 157,005	\$ 225,163	143%

Department Budget by Division					
Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
Streets	430200	Road & Street Services	\$ 125,991	\$ 177,561.00	141%
Streets	430262	Sidewalk Improvements	\$ -	\$ 15,000.00	-
Streets	430263	Street Lighting	\$ 31,014.00	\$ 32,602.00	105%

Water

About:

The operations of the Town's water utility are made up of four divisions and all operation are accounted for in the enterprise fund, the Water Fund:

- Administration – All administrative costs, including salaries and wages for relevant staff, are included in the administration budget of the Water Fund.
- Source of Supply & Pumping – this budget maintains the source of Stevensville's water. The Town operates 5 wells in two locations. The Twin Creeks Well Field contains 4 wells that were brought onto the system in 2014. The Town also operates an additional well at 100 Main Street.
- The Water Treatment Plant (WTP) - budget unit accounts for the costs associated with maintaining a quality drinking water supply for the Town of Stevensville and treating the water that comes from the source of supply.
- Transmission & Distribution- budget unit accounts for the costs associated with operating and maintaining the Town's water transmission and distribution system. The Division is also responsible for: locating, maintaining, and repairing existing water lines and appurtenances; overseeing installation of new lines; installing water meters and reading all meters monthly. Transmission & Distribution is also responsible for maintaining the Town's booster pump station and pressure valves. The Division maintains the entire water distribution system, ever mindful of its integrity and serviceability, while maintaining potable water through this system.

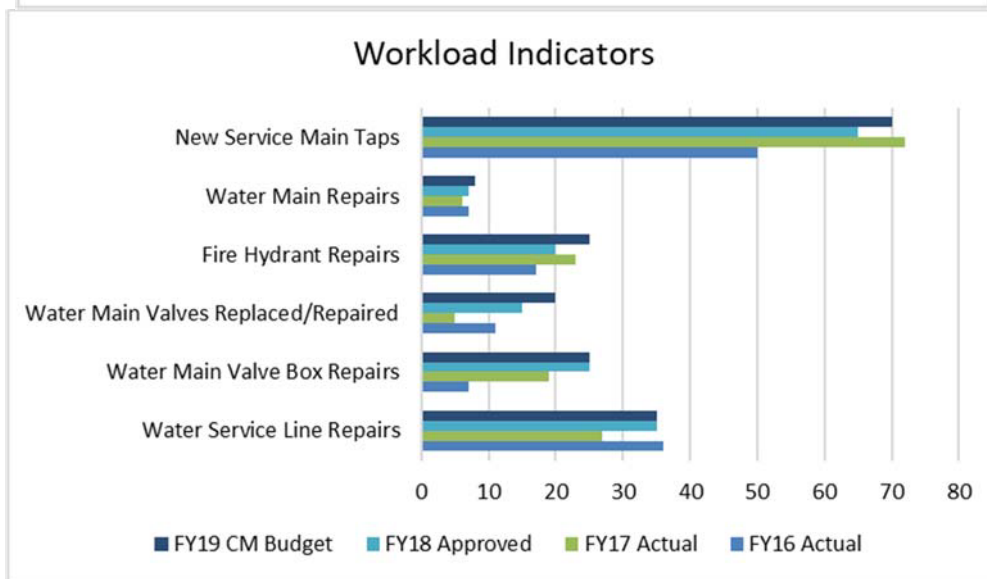
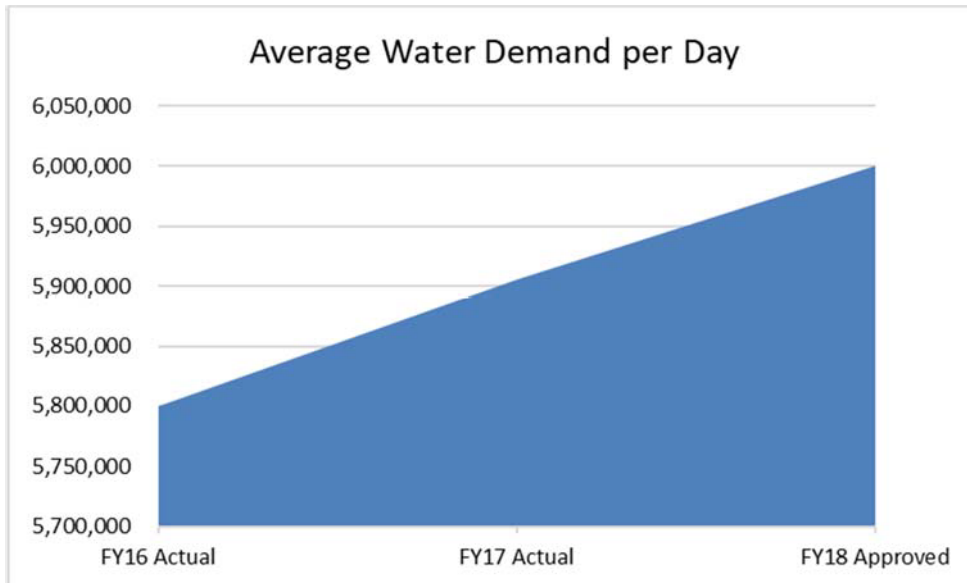
Major Objectives:

- Water Treatment
 - Maintaining high-quality drinking water of low turbidity, void of contaminants and meeting the water supply demands of the Town of Stevensville.
 - Monitoring and maintaining water treatment plant facilities to ensure current needs are met and to anticipate future water quality and quantity needs.
- Operations-
 - Maintain and locate the Town's water distribution system including mains, fire hydrants, valves, meters, raw water transmission mains, and pressure reducing valves and vaults. Repair and replace water infrastructure as needed: lead service lines, hydrants, mains, valves, etc.
 - Inspect all new infrastructure following installation prior to acceptance. Maintain a valve replacement program for leaky or inoperative valves.
 - Respond to water distribution problems 24 hours a day 7 days a week.

Accomplishments

Anticipated accomplishments for FY20: The Water Department seeks to secure property for the expansion of the Twin Creeks Well Field. This will allow for increased spacing between well, and in turn higher quality water. The Department will also continue to work with engineers in planning the Water Storage Project, which will increase the storage capacity of the overall system.

Workload and Performance Indicators – SAMPLE DATA



Budget Issues and Details

Capital purchases are carried forward from FY19 for water storage capacity project. A main focus of the storage project is to analyze and address leakage so that accurate storage calculations can be determined. Water rights will continue as an ongoing project as we work with DNRC in permitting 3 of the 4 Twin Creeks wells and updating area of use for the municipal water system.

Budget

Department Budget by Fund					
Department	Fund #	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
Water	5210	Water Fund	\$ 403,361	\$ 1,315,640	\$ 724,240
Department Budget by Category					
Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
Water	Salaries & Benefits	\$ 141,815	\$ 134,237	\$ 148,237	110%
Water	Operating	\$ 196,877	\$ 158,070	\$ 196,098	124%
Water	Capital	\$ 64,669	\$ 1,023,333	\$ 379,905	37%
Water	Debt Service	\$ -	\$ -	\$ -	0%
Water	Transfers	\$ -	\$ -	\$ -	0%
TOTALS		\$ 403,361	\$ 1,315,640	\$ 724,240	55%
Department Budget by Division					
Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
Water	430510	Administration	\$ 196,075	\$ 205,702	105%
Water	430530	Supply & Pumping	\$ 1,065,223	\$ 458,857	43%
Water	430540	Treatment	\$ 22,695	\$ 25,565	113%
Water	430550	Distribution/Mains	\$ 31,647	\$ 34,116	108%

Wastewater

About:

The operations of the Town's wastewater utility are made up of three divisions and all operation are accounted for in the enterprise fund, the Wastewater Fund:

- Administration – All administrative costs, including salaries and wages for relevant staff, are included in the administration budget of the Wastewater Fund.
- Treatment & Disposal - budget accounts for the costs associated with the treatment of the Town's domestic, commercial, and industrial wastewater. The Wastewater Treatment Plant is an advanced plant that serves to protect and enhance the water quality of the Bitterroot River. Through its beneficial reuse program, the Wastewater Treatment Plan also maintains compliance with EPA Part 503 Bio-solids regulations. All plant bio-solids are thoroughly digested and then dewatered with a screw press. The screw press cake is trucked to the landfill.
- Collection & Transmission - budget unit accounts for the costs associated with providing and maintaining a wastewater collection system for the Town. The Division maintains a program of inspecting, cleaning, root cutting, repairing sanitary sewer mains, manholes, and tapping for new wastewater stubs. Wastewater operations is also responsible for maintaining the Town's sanitary sewer lift station.

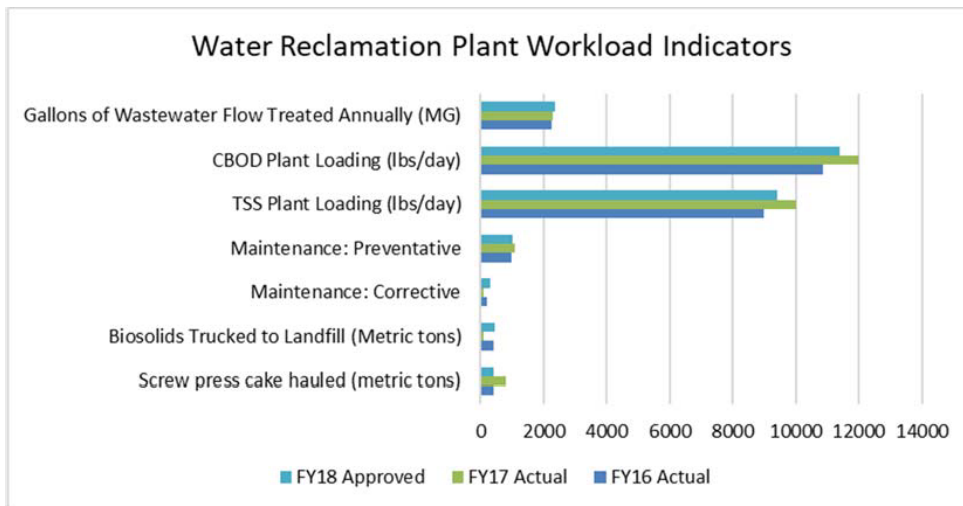
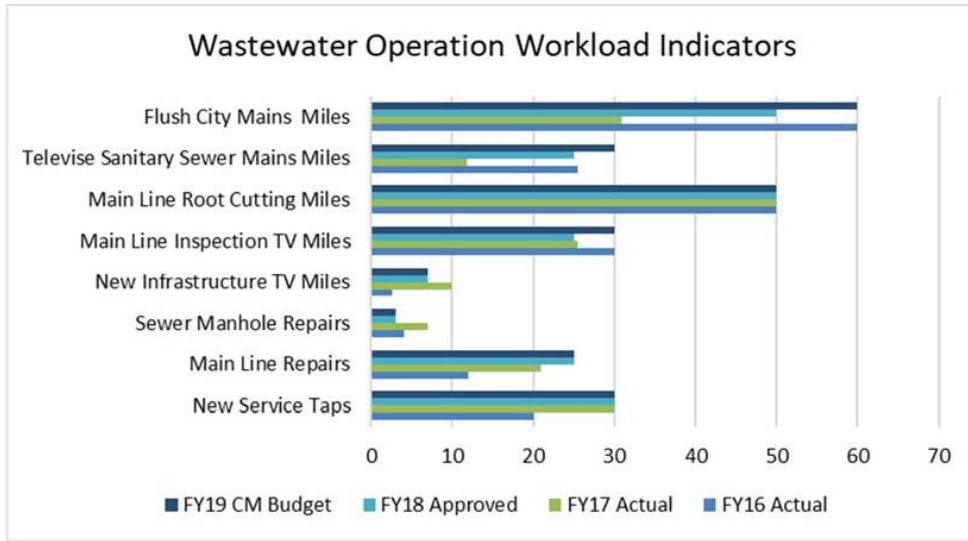
Major Objectives:

- Treatment & Disposal –
 - Protect and enhance the water quality of the Bitterroot River.
 - Consistently achieve compliance with all aspects of the town's Montana Pollutant Discharge Elimination System (MPDES) permit administered by the Montana Department of Environmental Quality.
 - Maintain the mechanical reliability of the wastewater treatment facility to ensure uninterrupted operations.
 - Comply with all EPA 503 Bio-solids land application requirements and regulations.
 - Minimize unpleasant odors.
- The Wastewater Operations –
 - Adequately maintain and locate the Town's wastewater system including manholes, wastewater collection and transmission systems, and lift stations.
 - Flush our entire collection system annually, minimizing stoppages.
 - Televisive the existing sewer infrastructure to determine problems and the overall condition of sewer mains, enabling repairs in a timely manner and prioritize renovation projects funded through CIP.
 - Control sewer main root intrusion with an aggressive root cutting.

Accomplishments

Consistent man-hole check rotations and main inspections.

Workload and Performance Indicators – SAMPLE DATA



Budget Issues and Details

No major projects planned for wastewater system. Reduction in overall spending.

Budget

Department Budget by Fund					
Department	Fund #	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
Wastewater	5310	Sewer	\$ 342,529	\$ 357,196	\$ 322,424
Department Budget by Category					
Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
Wastewater	Salaries & Benefits	\$ 141,805	\$ 134,237	\$ 145,580	108%
Wastewater	Operating	\$ 167,085	\$ 189,626	\$ 167,439	88%
Wastewater	Capital	\$ 33,639	\$ 33,333	\$ 9,405	28%
Wastewater	Debt Service	\$ -	\$ -	\$ -	0%
Wastewater	Transfers	\$ -	\$ -	\$ -	0%
TOTALS		\$ 342,529	\$ 357,196	\$ 322,424	90%
Department Budget by Division					
Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
Wastewater	430610	Administration	\$ 201,430	\$ 203,243	101%
Wastewater	430630	Collection / Mains	\$ 30,990	\$ 17,058	55%
Wastewater	430640	Treatment / Plants	\$ 124,776	\$ 102,123	82%

Airport

About:

The Stevensville Airport is located two miles northeast of the Town of Stevensville. It is Montana’s fastest growing general aviation airport. The airport consists of 117 acres of land owned by the town at an elevation of 3,610 feet above sea level. There is one paved runway that is 60 feet wide and 3,800 feet long. The Stevensville Airport Board operates the airport. The Stevensville Airport was recently awarded a grant of nearly \$2 million to resurface and widen the existing runway, add an automated weather tower, and make several other smaller improvements. Land use at the Stevensville Airport includes aircraft hangars and automobile parking. Construction of a terminal building has been discussed. Existing land around the airport is in agricultural and residential uses, both of which are generally compatible with the existing and proposed airport operations. The airport, with 85 based aircraft, experiences approximately 12,500 aircraft operations annually.

Accomplishments

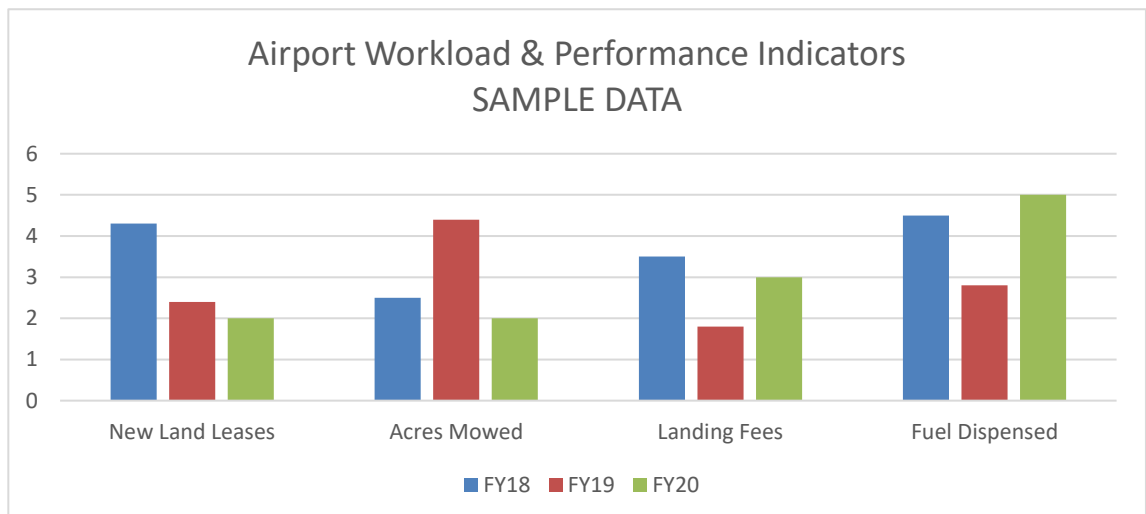
The Stevensville Airport recently completed a runway re-build and expansion. This project widened the runway at the airport and added a taxiway to the west end of the runway. In addition to new pavement, the project added new lighting and a weather station.

Firefighting operations were hosted at the airport in the summer of 2017 during major local fires. A land use agreement remains in place with the United States Forest Service.

Budget Issues and Details

FAA funding has been made available to Stevensville for pavement reconstruction on aprons and the installation of a mid-field taxiway. These projects are “shovel-ready” and put the airport at an advantageous position to receive funding in a special one-time cycle.

Workload and Performance Indicators



Budget

Department Budget by Fund					
Department	Fund #	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
Airport	5610	Airport	\$ 32,737	\$ 30,717	\$ 27,269
Airport	5620	Airport Project	\$ 178,927	\$ 167,800	\$ 215,000
TOTALS			\$ 211,664	\$ 198,517	\$ 242,269

Department Budget by Category					
Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
Airport	Salaries & Benefits	\$ 7,351	\$ 7,177	\$ 8,242	115%
Airport	Operating	\$ 13,699	\$ 11,853	\$ 12,527	106%
Airport	Capital	\$ -	\$ -	\$ 6,500	-
Airport	Debt Service	\$ 11,687	\$ 11,687	\$ -	0%
Airport	Transfers	\$ -	\$ -	\$ -	0%
TOTALS		\$ 32,737	\$ 30,717	\$ 27,269	89%

Department Budget by Division					
Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
Airport	430300	Airport	\$ 19,030.00	\$ 242,269.00	1273%
Airport	490500	Debt Service Payments	\$ 11,687.00	\$ -	

Public Welfare

Parks and Recreation

About:

The Parks and Recreation Department is made up of three divisions that provide a broad range of programs, services, facilities, and park amenities within the Town. The Department is accounted for in the General Fund.

The Divisions for the Department are below:

- **Parks** - is responsible for the overall development and maintenance of public parks, trails and associated sports fields and open space within the Town limits.
- **Forestry**- is committed to providing a healthy, safe, and aesthetically pleasing community forest. Environmental, economic, and social benefits from the urban forest raise the standard of living for Stevensville residents.

Recreation - provides opportunities for the entire community, encouraging both individuals and families to actively recreate. The Department works with the Parks Advisory Board and other recreation groups in anticipating recreation demands. This division includes aquatics which oversees the Stevensville Pool.



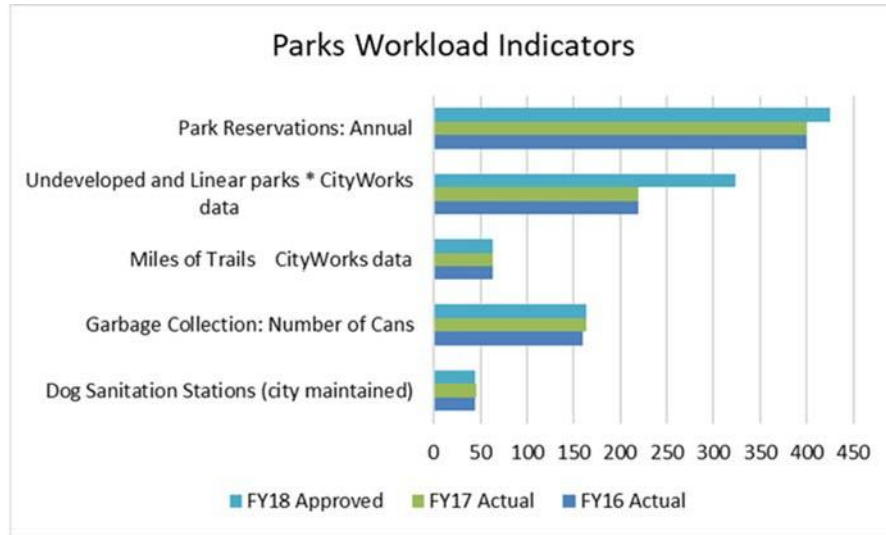
Major Objectives:



- **Parks**- Continue adding, upgrading, and maintaining safe and quality sports fields, trail corridors, community gathering areas, and playground equipment. Provide expanded maintenance to restrooms, litter control, pet waste disposal, turf care, and playground equipment. Improve, maintain, and expand the trail system.
- **Forestry**- Provide systematic maintenance for Stevensville’s trees on street boulevards, in developed parks, on trails and open space, and around public buildings. Remove or reduce the potential risk factors associated with publicly owned trees. Identify and correct encroachment problems including street and sidewalk clearance, and the obstruction of sight vision triangles and signs.
- **Recreation**- Improve quality of life and build community by offering recreation opportunities to people of all ages.

Accomplishments

Workload and Performance Indicators – SAMPLE DATA



Budget Issues and Details

Fees for Parks and Recreation have been formalized into one policy document and raised to cover costs while still supplementing children and seniors. This will increase revenues for the General fund starting in FY20. All fee increases will be subject to approval by the Town Council.

FY19 saw the remodel of the restrooms at Lewis & Clark Park. The remodeling began in FY16 and will continue into FY20 with sidewalk improvements at the facility.

Budget

Department Budget by Fund					
Department	Fund #	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
Parks & Recreation	1000	General Fund	\$ 62,364	\$ 72,577	\$ 52,083
Parks & Recreation	2987	JT Parks Beautification	\$ -	\$ -	\$ 3,500
TOTALS			\$ 62,364	\$ 72,577	\$ 55,583

Department Budget by Category					
Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
Parks & Recreation	Salaries & Benefits	\$ 23,218	\$ 40,999	\$ 22,629	55%
Parks & Recreation	Operating	\$ 29,032	\$ 19,578	\$ 25,954	133%
Parks & Recreation	Capital	\$ 10,114	\$ 12,000	\$ 7,000	58%
Parks & Recreation	Debt Service	\$ -	\$ -	\$ -	0%
Parks & Recreation	Transfers	\$ -	\$ -	\$ -	0%
TOTALS		\$ 62,364	\$ 72,577	\$ 55,583	77%

Department Budget by Division					
Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
Parks & Recreation	460300	Community Events	\$ -	\$ 5,350	-
Parks & Recreation	460430	Parks	\$ 19,044	\$ 15,177	80%
Parks & Recreation	460437	Forestry	\$ -	\$ 4,200	-
Parks & Recreation	460450	Pool	\$ 53,533	\$ 30,856	58%

Economic Development

About:

The Town's Economic Development Team aims to assist in diversifying our local economy by creating sustainable, high paying jobs and building a stronger tax base without sacrificing Stevensville's quality of life. It also manages the tax increment and economic development districts.

- TAX INCREMENT FINANCING DISTRICT: The North Stevensville Light Industrial District
- TARGETED ECONOMIC DEVELOPMENT DISTRICT: The Stevensville Airport Targeted Economic Development District.

Major Objectives:

Economic Development:

- Proactively manage the Town's tax increment finance districts.
- Partner on a unified marketing strategy for business expansion and recruitment with other economic development partners
- Expand and increase economic development outreach, activities, and programs to local, state, and national business communities.

Accomplishments

Partnered with the Stevensville Main Street Association to launch a market analysis of the greater Stevensville area and construct additional tourism infrastructure with the kiosk in Veterans Park. A feasibility study is nearly complete for the possible annexation of the Stevensville Wye area. Partnership with RCEDA on a Big Sky Trust Fund Jobs Grant

Budget Issues and Details

Further partnership with RCEDA & SMSA on an array of grant opportunities and business recruitment initiatives.

Budget

Department Budget by Fund

Department	Fund #	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
Economic Development	2310	TIFD	\$ 583	\$ 1,083	\$ 22,900
Economic Development	2311	TEDD	\$ 11,250	\$ 11,250	\$ 10,038
Economic Development	2940	Economic Development	\$ 178,729	\$ 172,238	\$ 23,277
TOTALS			\$ 190,562	\$ 184,571	\$ 56,215

Department Budget by Category

Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
Economic Development	Salaries & Benefits	\$ 3,208	\$ 2,021	\$ 3,277	162%
Economic Development	Operating	\$ 187,354	\$ 182,550	\$ 30,038	16%
Economic Development	Capital	\$ -	\$ -	\$ 22,900	-
Economic Development	Debt Service	\$ -	\$ -	\$ -	0%
Economic Development	Transfers	\$ -	\$ -	\$ -	0%
TOTALS		\$ 190,562	\$ 184,571	\$ 56,215	30%

Department Budget by Division

Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
Economic Development	410550	Administration	\$ 184,571	\$ 56,215	30%

Other

About:

The Non-Departmental unit accounts for expenditures that are not associated with a specific department. Examples include costs of leave pay-outs for terminating employees, contingency funds, etc.

Major Objectives:

To accurately budget and account for non-departmental costs.

Budget Issues and Details

Budget

Department Budget by Fund					
Department	Fund #	Fund Name	FY19 Actual	FY19 Budget	FY20 Budget
Other	5250	Water Bond	\$ 98,592	\$ 91,008	\$ 91,008
Other	5350	Sewer Bond	\$ 189,528	\$ 185,815	\$ 189,528
TOTALS			\$ 288,120	\$ 276,823	\$ 280,536
Department Budget by Category					
Department	Category	FY19 Actual	FY19 Budget	FY20 Budget	% Change
Other	Salaries & Benefits	\$ -	\$ -	\$ -	#DIV/0!
Other	Operating	\$ -	\$ -	\$ -	#DIV/0!
Other	Capital	\$ -	\$ -	\$ -	#DIV/0!
Other	Debt Service	\$ 288,120	\$ 276,823	\$ 280,536	101%
Other	Transfers	\$ -	\$ -	\$ -	#DIV/0!
TOTALS		\$ 288,120	\$ 276,823	\$ 280,536	101%
Department Budget by Division					
Department	Division #	Division Name	FY19 Budget	FY20 Budget	% Change
Other	490200	Revenue Bonds	\$ 276,823	\$ 280,536	101%

Appendix A: Salary & Wages Information

Salaries & Wages Schedule: FY19 vs FY20

Position	FY19 Hourly	FY19 Annual	FY20 Hourly	FY20 Annual
Hourly Employees				
Aerobics Instructor	\$12.00	\$468	\$12.24	\$668
Administrative Assistant	\$14.03	\$29,182	\$14.31	\$14,591
Court Clerk	\$13.00	\$13,520	\$13.26	\$13,520
Building Inspector	\$17.00 - \$22.00	\$3,536 - \$17,160	\$17.34 - \$22.44	\$3,536 - \$17,160
Deputy Clerk	\$16.50 - \$18.55	\$34,320 - \$38,584	\$16.83 - \$18.92	\$34,320 - \$38,584
Finance Officer	\$21.00	\$43,680	\$21.42	\$43,680
Lifeguard	\$8.50 - \$8.80	\$2,763 - \$5,720	\$8.67 - \$8.98	\$2,763 - \$5,720
Parks Maintenance	\$12.00	\$8,488	\$12.24	\$2,880 - \$8,400
Police Chief	\$28.82	\$59,946	Attached	
Police Clerk	\$15.00	\$31,200	Attached	
Police Officer	\$18.00	\$25,020	Attached	
Pool Manager	\$10.00	\$5,200	\$10.20	\$5,200
Public Works Assistant	\$15.00 - \$18.80	\$23,400 - \$39,104	\$15.30 - \$19.18	\$23,400 - \$39,894
Public Works Supervisor	\$26.28	\$54,662	\$26.81	\$54,662
Town Clerk	\$18.00	\$37,440	\$18.36	\$37,440
Honorariums & Salaries				
Airport Manager		\$1,200		\$1,200
Assistant Fire Chief		\$2,400		\$2,400
Council Member		\$2,400		\$2,400 - \$2,700
Fire Chief		\$2,400		\$2,400
Mayor	\$19.23*	\$10,000		\$12,000
Contracted Positions				
City Attorney	\$85.00		\$80.00*	
City Judge		\$18,000		\$18,000

Statistical Information

Highest FY20 Position Hourly	Police Chief	\$30.10
Lowest FY20 Position Hourly	Lifeguard	\$8.67
Approx. Average Annual Compensation		\$21,439
Approx. Median Annual Compensation		\$18,000

Overtime Cost Analysis

	Administration		Public Works		Police		TOTAL	
	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost
Regular	3697		6548		5198		15443	
Overtime	51	\$ 1,354.15	294	\$ 9,541.16	166	\$ 4,514.93	511	\$ 15,410.24
Comp Accumulated	38		103		119		260	
Comp Used	33	\$ 483.36	135	\$ 2,213.93	85	\$ 1,408.37	253	\$ 4,105.66
TOTAL	3819	\$ 1,837.51	7080	\$ 11,755.09	5568	\$ 5,923.30	16467	\$ 19,515.90

The above table reflects the gross wages paid for overtime and comp time used. These figures do not include contributions effected by overtime, or the use of comp time that has been accrued. The total overtime cost to the organization was \$19,050 in FY19. The cost of comp time used was \$5,903 in FY19.

Appendix B: Master Fee Schedule

FY2019-2020 MASTER FEE SCHEDULE

ADMINISTRATION

ANIMAL TYPE

Chickens/Rabbits/Ducks	\$25.00/year
Dog; spayed/neutered:	\$5.00/year (\$3.00/year 60+ citizen)
Dog; unspayed/unneutered	\$10.00/year (\$5.00/year 60+ citizen)

BUSINESS TYPE

General Business License	\$50.00/year
Junk Dealer License (add-on):	\$10.00/year
Pawnbroker License (add-on):	\$50.00/year
Non-Profit Organization	NO CHARGE
Itinerant/Transient Vendor	\$50.00/year
Alcohol Off-premise Consumption	\$100.00/year
Alcohol On-premise Consumption	\$150.00/year
Alcohol All Beverage	\$250.00/year
Alcohol License Transfer Fee	\$50.00/transfer

EVENT

Special Event Application	\$50.00/event
Power Usage Fee	\$30.00/event
Garbage/Waste Fee	\$10.00/day
Porta-Potty Fee	\$60.00/event

PLANNING & ZONING

Zoning Change Application Fee	\$450.00
Conditional Use Permit Application Fee	\$450.00
Variance (Board of Adjustment) App Fee	\$450.00
Appeal (Board of Adjustment) App Fee	\$450.00
Annexation Application Fee	\$750.00
Minor Subdivision Preliminary Plat Review	\$200.00 (1-2 lots)
Minor Subdivision Preliminary Plat Review fee based upon size of parcel of \$25.00/lot (3-5 lots)	\$750.00 + processing
Minor Subdivision Final Plat Review	\$50.00 (1-2 lots)
Minor Subdivision Final Plat Review fee based upon size of parcel of \$5.00/lot (3-5 lots)	\$200.00 + processing

Major Subdivision Preliminary Plat Review (6 or more lots)- \$900.00

Application Fee plus Processing Fee based upon size of parcel:

6 to 15 lots	\$25.00/lot
16 to 25 lots	\$30.00/lot
26 to 35 lots	\$35.00/lot
36 or more lots	\$50.00/lot

Major Subdivision Final Plat Review - fee based upon size of parcel of \$5.00/lot \$350.00 + processing

Floodplain Permit:	\$150.00
Floodplain Variance:	\$450.00
Floodplain Appeal:	\$450.00

MISCELANEOUS

Archived Documents/Multiple Files Search:	\$25.00 per search
Audio Copies of Meetings:	\$5.00 per CD
Copies of Documents:	\$.25 per page

PUBLIC SAFETY

BUILDING DEPARTMENT

BUILDING FEES

Total Valuation of Project
(materials & labor)

Fee

\$1-\$500	\$35.00 (minimum fee);
\$501-\$2,000	\$35 for the first \$500 + \$6 for each additional \$100 or fraction thereof;
\$2,001-\$20,000	\$125 for the first \$2000 + \$16 for each additional \$1000 or fraction thereof;
\$20,001-\$50,000	\$413 for the first \$20,000 + \$12 for each additional \$1000 or fraction thereof;
\$50,001-\$100,000	\$773 for the first \$50,000 + \$8 for each additional \$1000 or fraction thereof;
\$100,001-\$200,000	\$1, 173 for the first\$100,000 + \$7.00 for each additional \$1,000 or fraction thereof;
\$200,001-\$500,000	\$1,873 for the first \$200,000 + \$6.00 for each additional \$1,000 or fraction thereof;
\$500,001-\$1,000,000	\$3,673 for the first \$500,000 + \$5.00 for each additional \$1,000 or fraction thereof;
\$1,000,000 and up	\$6,173 for the first \$1,000,000 + \$3.50 for each additional \$1,000 or fraction thereof.

NOTE: Plan review fee is 25% of calculated building fee

ELECTRICAL FEES

Residential

_ New SFR, dwelling, cabin, etc. 100-200 amp service	\$200.00
_ New addition, remodel interior rewire	\$100.00
_ Service change-out or upgrade	\$75.00
_ Accessory building (garage, barn, shed, greenhouse, etc.) up to 200 amps	\$100.00
_ 201-300 amps	\$200.00
_ Over 300 amps	\$300.00
_ Misc. work not considered interior remodel/rewire	\$30.00

_ Mobile home, RV, modular, etc.	
_ On rental space with existing service	\$50.00
_ Private lot with existing	\$75.00
_ Private lot, new service	\$100.00

Multi-family (duplex through 12 units)

\$200 plus \$75.00 each unit (number of units_ x \$75 = ___ + \$200)

Commercial

The total cost of the project (including labor, materials and equipment installed) determines the permit fee according to the fee schedule below. Applicant may be required to show verification/documentation of all costs in order to have permit processed.

Total cost of work {materials+ labor) \$ _____ _	
\$ 1 - \$1,000	\$60.00
\$ 1,001-\$10,000:	\$60 for the first \$1,000 + .006 of remainder
\$ 10,001 -\$50,000:	\$114 for the first \$10,000 + .015 of remainder
Over \$50,000:	\$714 for the first \$50,000 + .025 of remainder

MECHANICAL FEES

Fees are based on the cost of the mechanical work (labor & materials) to be done

Cost	Permit Fee
\$1- \$10,000	\$50.00_ first \$1,000 plus \$15.00 for each additional \$1,000 or fraction thereof above \$1,000;
\$10,000-\$50,000	\$185.00 first \$10,000 plus \$10.00 for each additional \$1,000 or fraction thereof above \$10,000;
\$50,000 and up	\$585.00 first \$50,000 plus \$5.00 for each additional \$1,000 or fraction thereof above \$50,000;

PLUMBING FEES

Enter how many of each fixture to be installed, add total	Bar sink
number of fixtures and enter total as indicated:	Bidet
Area drain	Car wash sump
Backflow preventer	Clothes washer
	Coffee maker
	Dishwasher

Drinking fountain	Each permit fee	\$25.00
Dental chair	Water piping repair, replace or alter	\$10.00
Floor drain	Drain repair, replace or alteration,	\$10.00
Floor sink	Vent piping repair, replace or alteration	\$10.00
Indirect waste	Fixture or trap repair, replace or alter	\$10.00
Kit sink {domestic}	Fuel gas piping, 1-4 outlets	\$10.00
Kit sink (comm)	" 5 or more outlets add	\$6.00
Lavatory	Water heater replace/repair	\$10.00 each
Lawn/fire sprklr	Med gas/vacuum piping, 1-5 outlets	\$110.00
Roof drains	"\$10.00 ea additional outlet	
Service/utility sink	Water service	\$10.00
Shower	SUB-TOTAL\$	___ _
Sump drain	TOTAL NUMBER OF FIXTURES FROM LIST	ABOVE _ multiply x \$9.00
Traps		
Urinal		
Water closet		
Grease trap		
Water heater		
Ice maker		
Wash tray		

FIRE DEPARTMENT

Ambulance (Res 441):	
Ambulance Mileage:	\$10.00 per loaded mile
Transport, BLS Emergent:	\$500.00
Oxygen (1/2 hour increments):	\$30.00
Defibrillation supplies:	\$125.00
BLS Routine Supplies:	\$25.00
Ambulance Attendants:	\$150.00
Bonfire Permit	\$25.00
Fire Reports	\$5.00 + .25/page

POLICE DEPARTMENT

Fingerprinting Services	\$20.00/card
Police Reports	\$5.00 + .25/page

GENERAL PUBLIC SAFETY

Alarm System Permit	\$25.00
False Alarm Fee (after 3 alarms)	\$50.00/Response

PUBLIC WORKS DEPARTMENT

AIRPORT

Land Lease /Construction Permit:	\$50.00	non-refundable
Land Lease Rate:	\$0.06/square foot	annually
Infrastructure Fee:	\$0.65/square foot	one-time
3-phase power site:	\$500.00	one-time
Airport Business License:	\$250.00	annually
Airport User fee:	\$125.00/user	
Tie-down Fee (single engine):	\$15.00/month	\$3.00/day
Tie-down Fee (twin engine):	\$25.00/month	\$5.00/day
Commercial Landing Fee:	\$8.00/operation	single engine
	\$10.00/operation	twin engine
	\$1.00/thousand pounds over 12,500	

CEMETERY

Grave Spaces	
Town Residents	\$300.00
Non- Residents	\$500.00
Cremation Spaces	
Town Residents	\$300.00
Non-Residents	\$500.00
Grave Site Opening and Closing	
Town Residents	\$250.00
Non-Resident	\$400.00
Cremation Opening and Closing	
Town Residents	\$150.00
Non-Residents	\$250.00
Niche - All Residents	\$600.00 *includes opening & closing
Delivery charges Extra	\$40.00
Engraving Extra	\$101.00
2nd Niche Opening	
Opening & closing	\$150.00
Delivery Charges Extra	\$40.00
Engraving	\$101.00
Disinterment	
All Residents	\$700.00

GENERAL PUBLIC WORKS

Town Employee w/ Backhoe:	\$48.00 per hour
Town Employee w/ Truck:	\$35.00 per hour
Town Employee	\$20.00 per hour

ORGANIC WASTE DUMP

Resident non-commercial	\$50.00/year
Non-Resident non-commercial	\$75.00/year
Commercial use	\$150.00/year

STREETS & TRANSPORTATION

Paved Excavation:	\$150.00
Un-paved Excavation:	\$75.00
Snow Removal Non-Compliance Fee	\$50.00

WATER & WASTEWATER

Infrastructure (Res 345):

Size of Water Service	*EDU's	Water IAF	Sewer IAF	Total IAF
5/8" or 3/4"	1	\$3,850	\$1,035	\$4,885
1 inch	1.7	\$6,545	\$1,760	\$8,305
1.5 inch	3.3	\$12,705	\$3,416	\$16,121
2.0 inch	5.3	\$20,405	\$5,486	\$25,891
3.0 inch	10.00	\$38,500	\$10,350	\$48,850

Water Main Tap:	\$125.00 one-time fee
Sewer Main Tap:	\$125.00 one-time fee

Fire Suppression/Sprinkler Service Line:	\$250.00 Annual Charge
--	------------------------

PARKS & RECREATION

PARK USE

Organized League/Assoc. Field Use	\$3.00/player
Pavilion Rental - Resident	\$20.00
Pavilion Rental - Non-Resident	\$30.00

SWIMMING POOL

Swimming - Per Entry	
Youth (Ages 3-11)	\$3.00
Student (Ages 12-17)	\$4.00
Adults (Ages 18-62)	\$5.00
Senior (62+) or Public Service	\$4.00

Swimming Lessons & Classes

Group Sessions	\$55.00
Private Sessions	\$80.00
Water Aerobics	\$5.00/class

Season Swim Passes

Individual Passes

Youth	\$55.00
Student	\$65.00
Adult	\$85.00
Senior/Public Service	\$65.00

Family Passes

Family of 6 in same household	\$270.00
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Pool Parties

Up to 20 Swimmers	\$60.00/hour
20-40 Swimmers	\$80.00/hour
40-60 Swimmers	\$100.00/hour

Appendix C: Budget and Financial Policies

TOWN OF
STEVENSVILLE

FISCAL
POLICIES

PURPOSE

The Town of Stevensville is committed to responsible fiscal management through integrity, prudent stewardship of public assets, planning, accountability and full disclosure. The broad purpose of these Fiscal Policies is to enable the Town to achieve and maintain a long-term stable and positive financial condition. These policies are adopted by the Town Council as the basic framework for overall financial management of Town of Stevensville, to guide day-to-day and long-range fiscal planning and decision making, and to achieve the following general financial goals:

1. Provide a financial base that shall sustain a sufficient level of services to maintain the general health, safety and welfare of the Town.
2. Deliver cost effective and efficient services to citizens.
3. Provide and maintain essential public facilities and capital equipment.
4. Protect and enhance the Town's financial position to assure taxpayers and the financial community that the Town is well-managed and financially sound.
5. Provide the financial stability needed to weather economic downturns, adjust to changes in the service requirements of the community and respond to other changes as they affect the Town's residents.
6. Adhere to the standards of financial management and reporting practices as set by the Governmental Accounting Standards Board and other professional accounting standards.
7. Fully comply with finance-related legal mandates, laws and regulations.

To achieve these goals, the Town has fiscal policies covering the areas of revenue and expenditure management, operating and capital budgeting, accounting and financial reporting, debt management, and reserve management.

REVENUE POLICIES

1. The Town shall endeavor not to use temporary revenues to fund mainstream services or for budget balancing purposes.
2. User fees and charges shall be established for services provided that they benefit specific individuals or organizations. User fees and charges shall be set at a level sufficient to recover full cost of service whenever practical to minimize subsidization by taxpayers. The Town Council shall systematically review user fees and charges to take into account the effects of additional service costs and inflation.
3. All potential grants shall be evaluated for matching requirements and ongoing resource requirements before acceptance. Grants may be rejected to avoid commitments beyond available or anticipated funding.
4. The Town shall not respond to long-term revenue shortfalls with deficit financing and borrowing to support ongoing operations. Expenses shall be reduced to conform to the long-term revenue forecasts, and/or revenue increases shall be considered.
5. Department heads and elected officials shall estimate their department/office revenues realistically, conservatively and prudently.

OPERATING BUDGET POLICIES

1. An annual budget shall be prepared with the participation of all department heads and elected officials that shall implement the Town's fiscal policies.
2. All budgetary procedures shall conform to existing state regulations. Montana budget law requires each local government to prepare a balanced budget per Montana Code Annotated (MCA) 7-6-4036 (1)(c).
3. Department goals and objectives shall be identified and incorporated into the budget process.
4. The Town Council shall adopt the budget at the department or program level based on individual line items to ensure expenditures are controlled in an effective manner.
5. The Mayor shall require all department heads to submit their budget proposals using modified zero-based budgeting whereby all expenses requested must be detailed and justified. Modified zero-based budgeting starts from a near "zero base" and every major expense within that department/office shall be analyzed for its needs and costs. Department budgets shall then be built around what is needed for the upcoming period regardless of whether the proposed budget is higher or lower than the previous one.
6. All compensation planning shall include an analysis of total cost of compensation, consisting of proposed salary increases, health benefits, pension contributions, fringe benefits and other personnel costs.
7. Monthly reports comparing actual to budgeted expenditures shall be prepared by the Town Finance Officer and presented to the department heads and Town Council. Significant budget to actual variances shall be investigated.

EXPENDITURE CONTROL POLICIES

1. Expenditures shall be controlled through appropriate internal controls and procedures as audited by the Town's external independent auditors.
2. Department heads and elected officials must ensure expenditures comply with the adopted budget.
3. Each department head and elected official shall be responsible for the administration of their department/office budget. This includes evaluating the goals and objectives presented during the budget process and monitoring their budget for compliance with spending limitations.
4. Department heads shall administer expenditure control at the line item level. Expenditures shall be posted to the appropriate line item.
5. Resolution 389 authorizes adjustments to appropriations funded by fees as per MCA 7-6-4012 and authorizes the Town Finance Officer to transfer appropriations between items within the same fund as per MCA 7-6-4031. Line item expenditures anticipated to be in excess of the fund budget require approval through the budget amendment process. Requests shall be made to the Town Council to change the budget by requesting a budget increase due to unanticipated expenditures using a budget amendment. All resolutions adjusting the budget shall be submitted to the Finance Officer for appropriate document preparation then placed on the Town Council agenda for approval at a public hearing as required by MCA 7-6-4006 (4).
6. All purchases of goods and services must comply with State laws and regulations.
7. The Town shall make every effort to control expenditures to ensure Town services and programs provided to its citizens and taxpayers are cost effective and efficient.
8. As a control measure, the Town's credit card and banking account information shall not be stored on any on-line shopping site.

CAPITAL RESERVE POLICIES

To better understand this section, the definition of a capital item is an asset that the Town intends to hold and derive benefits from for a period of five or more years and has a cost of \$5,000 or more. Capital assets include land, buildings, machinery, equipment and major software expenditures.

1. Each department/office shall prepare a schedule of capital items utilized by that department/office along with an estimate of useful life of each item, date the item was purchased, and its acquisition cost. These schedules shall be incorporated into a Capital Reserve program encompassing all Town facilities and shall be updated annually. The Capital Reserve program shall be incorporated into the Town's budget and long-range financial planning.
2. The Town shall maintain its capital assets at a level adequate to protect the Town's capital investment and to minimize future operating maintenance and replacement costs. The Town recognizes that deferring maintenance often inordinately increases future capital costs thus placing an undue burden on future taxpayers. Therefore, the budget shall provide for adequate maintenance and the orderly replacement of capital items from current revenues when possible.
3. The Town strives to maintain capital reserves sufficient to fund the acquisition of needed vehicles, machinery, equipment and major software items. The Town may utilize current funding for capital improvements if current revenues are available and when fund balances are adequate. The Town shall not incur debt to purchase capital items when doing so shall adversely affect the Town's financial position.
4. The Town shall have a capital plan for major repairs/replacement for its buildings.
5. When determining the use of debt financing for capital items, the following criteria shall be considered:
 - a. The project's useful life should equal or exceed the terms of the financing.
 - b. Financial resources are deemed sufficient and reliable to service the long-term debt.
 - c. Market conditions should present favorable interest rates for Town financing.
 - d. The incurrence of debt shall not adversely affect the Town's financial position.

ACCOUNTING AND FINANCIAL REPORTING POLICIES

1. The Town shall comply with the following accounting and reporting standards:
 - a. Generally Accepted Accounting Principles (GAAP) developed by the Governmental Accounting Standards Board (GASB),
 - b. Government Accounting Standards (GAS), issued by the Comptroller General of the United States,
 - c. Montana statutes relating to Town finance, and
 - d. U.S. Office of Management and Budget (OMB) Circular A-133.
2. A system of internal controls and procedures shall be maintained to guard against misappropriation of funds, safeguard public assets, properly record financial transactions and comply with applicable laws and regulations. Public employees have a duty to promptly report violations.
3. In accordance with State law, an audit of the Town's financial statements (including an audit of qualifying federal grants) shall be conducted annually or biannually by an independent public accounting firm. The audit shall render an opinion as to whether the financial statements are presented fairly and in accordance with accepted standards, and shall disclose any detected material misstatements. Auditors shall also evaluate internal controls and assess the adequacy of utilized accounting principles and practices.
4. The Town shall prepare its financial statements and maintain its accounting and internal control systems in accordance with applicable standards with the goal of obtaining an unqualified opinion from its auditors.

DEBT MANAGEMENT POLICIES

1. The Town Finance Officer oversees the ongoing management of all Town debt. Debt includes general obligation bonds, revenue bonds, lease purchase obligations, promissory notes, equipment financing agreements and any other contractual arrangements that obligate the Town.
2. No debt shall be incurred for which the Town is not reasonably assured that a sufficient specifically identified revenue source is available for repayment. The Town Finance Officer shall prepare an analysis of the source of repayment and present for approval to the Town Council prior to incurrence of any debt.
3. The Town shall not use long-term debt to fund current operations, to balance the budget or to fund projects that can be funded from current resources.
4. The Town may utilize short-term debt, or interfund loans as permitted, to cover a temporary (less than one year) shortfall due to timing of cash flows that result from delays in receiving awarded grant proceeds or other identified revenues, emergencies (such as natural disasters), or incurrence of long-term debt.
5. When incurring long-term debt, the Town shall ensure that the debt is soundly financed by:
 - a. Incurring debt only when necessary for capital improvements too costly to be financed from current available resources or capital reserve funds;
 - b. Insuring that capital projects financed through long-term debt shall be financed for a period not to exceed the useful life of the project;
 - c. Determining that the benefits of the project financed exceed the cost of financing including interest; and
 - d. Analyzing the source of repayment and the impact of debt service on annual fixed costs prior to incurrence of long-term debt.
6. Unless otherwise allowed by law, all general obligation bonds, lease purchase obligations, promissory notes, equipment financing agreements and any substantial or new contractual obligations shall be authorized by the Town Council.
7. The Town shall comply with all statutory debt limitations imposed by Montana laws and regulations (MCA 7-7-4101).
8. The Town shall comply with all bond covenants, arbitrage, disclosure and other requirements specified by law.

OPERATING RESERVE POLICIES

1. The Town desires to maintain operating reserves to guard its citizens against service disruption in the event of unexpected temporary revenue shortfalls or unanticipated one-time expenditures. Operating reserves within the Town's operating funds have been accumulated to meet this purpose, and to provide stability and flexibility to respond to unexpected adversity and/or opportunities.
2. The Town's operating funds consist of all funds related to the overall daily operations of the Town.
3. The Town shall maintain sufficient operating reserves for the purposes of:
 - a. Mitigating short-term volatility in revenues,
 - b. Mitigating economic downturns,
 - c. Sustaining Town services in the event of an emergency,
 - d. Meeting operation cash flow requirements before the collection of property taxes, grant proceeds, contract awards and other operating revenues,
 - e. Mitigating the impact of unexpected claims or litigation settlements, and
 - f. Meeting requirements for debt reserves when applicable.
4. The General Fund reserve shall not exceed the statutory limit of as defined by MCA 7-6-4034 (2) (b).



Town of Stevensville Purchasing Policy

Purpose: The Town of Stevensville takes care to ensure that we comply with federal and state laws and Town ordinances for all expenditures. The public can rely on us to make fair, competitive, and open purchasing decisions that are in the best interest of the Town.

Policy:

1. General Provisions:

- a) No employee will personally benefit from a contract or purchase entered into by the Town of Stevensville.
- b) No employee will use Town funds for personal purchases of any nature.
 - i) Authorized personal use of Town-provided cell phone, data devices, and internet usage is allowed in certain cases, according to the Town's phone and internet usage policy.
- c) No employee will receive a commission, profit, gratuity, or gift as a result of any contract or purchase made by the Town.
- d) Itemized receipts and invoices are required for all purchases. Details must be shown to ensure the public can determine EXACTLY what is being paid for, including individual units purchased and/or hours of service and the associated rate for each.
- e) All boards, committees, or other recognized entities of the Town of Stevensville wherein a Town employee is the authorized approver of the board's purchases must comply with this purchasing policy.



Town of Stevensville Purchasing Policy

2. Transaction with employees and related parties:

- a) The Town does not contract with or purchase goods or services from employees or employee-owned businesses.
- b) The Town does not contract with or purchase goods or services from a business owned by an employee's spouse, ex-spouse, mother, father, sister, brother, child, step-child, or adopted child.
- c) Waiver of these employee and related-party restrictions can only be granted by the Town Council BEFORE the purchase or contract has been entered into. Such a waiver requires a publicly advertised hearing for that specific purpose, along with consideration of the circumstances and factors outlined in MCA 7-5-4109.
- d) Provisions for annual review and disclosure of employee-vendor relationships will be developed by the Treasurer, with disclosures on file in the Town Clerk's office.

3. Credit Card transactions: Use of credit card accounts can be advantageous to the Town. We seek to take advantage of the convenience of these accounts.

- a) Items charged to credit card accounts are subject to all existing purchasing and approval requirements.
- b) Cash advances are prohibited.

4. Meal and food purchases: Meal and food purchases are subject to all existing purchasing and approval requirements.

- a) All meal and food purchases must have receipts.
- b) Town of Stevensville Per Diem amounts follow the established State of Montana rates.
- c) The purchase of alcohol and tobacco with Town funds is prohibited.



Town of Stevensville Purchasing Policy

5. Information technology software and hardware purchases: Computers, servers, telephones, cell phones, personal data devices, printers, etc. All technology-related purchases, both hardware and software, must be approved by the Mayor prior to purchase.

6. Prevailing wage requirements: Certain “public works construction contracts and other Town non-construction contracts over \$25,000 must pay Montana’s prevailing wage. Refer to Section 18-2-401 MCA for definitions of these services.

7. Documentation and selection of vendors:

a) Purchasing goods: i.e. supplies, materials, equipment, or other assets. The Town seeks the lowest life-cycle costs when comparing like goods. Estimated useful life and maintenance costs must be documented whenever they are factored into purchasing decisions.

i) Purchases up to \$500 per Department. The department may purchase at the Department Supervisor’s authorized signatory’s discretion.

ii) \$501 - \$1,500 per Department. The department may purchase at the Department Supervisor’s authorized signatory discretion. For new vendors, the Department Supervisor will get a minimum of two phone quotes (or other documentation, i.e. catalog price lists, online price listings, etc.) for the item. For existing vendors, the Department Supervisor will do an annual review of vendor pricing vs. their competition. Documentation must accompany the claim submitted for approval.

iii) \$1,501 - \$25,000 per Department. A minimum of two written quotes (on vendor’s stationary) is required. Documentation must accompany the claim submitted for approval. For existing vendors, the Department Supervisor will do an annual review of vendor pricing vs. their competition.

For purchases contained in the Department’s current fiscal year budget or the Town’s current Capital Improvement budget, Department Supervisor’s need only get approval by the Mayor prior to purchasing.



Town of Stevensville Purchasing Policy

For purchases not contained in the Department's current fiscal year budget or the Town's current Capital Improvement budget, Department Supervisor's must obtain prior purchase approval from the Mayor and the Town Council.

iv) \$25,001 - \$79,999. A minimum of three written quotes on vendor's stationary is required. Documentation must accompany the claim submitted for approval.

For purchases contained in the Department's current fiscal year budget or the Town's current Capital Improvement budget, Department Supervisor's need only get approval by the Mayor prior to purchasing.

For purchases not contained in the Department's current fiscal year budget or the Town's current Capital Improvement budget, Department Supervisor's must obtain prior purchase approval from the Mayor and the Town Council.

v) \$80,000 and up. All items in this range must follow the formal advertisement process as outlined in MT MCA 7-5-4302. All purchases in this category must receive prior Town Council approval.

b) Purchasing services: Contracts for services are awarded to the lowest most-responsible vendor or bidder. When determining which vendor or bidder is the lowest most responsible you may take into consideration generally available information regarding their skill, ability, their integrity to do faithful, conscientious work, and promptly, fulfill the contract according to its letter and spirit. (Including: qualifications, available Staff, references, delivery date, inspection, testing, quality and workmanship, etc.). All contracts for services must be approved by the Town Council.

i) For all Architectural, Engineering, and Land-Surveying services: Advertised Requests for Proposals or Requests for Qualifications must be made for services costing over \$20,000. Refer to Section 18-8-201 MCA for the procedures required for selection of these vendors.



Town of Stevensville Purchasing Policy

ii) **Other Professional Services:** as per the Town's policy, any contract must be approved in advance by the Town Council. In regards to contracting for other professional services, including non-construction services as defined in Section 18-2-401 (9) MCA:

- Professional services totaling up to \$1,500 per agreement
 - The department may purchase at the Department Supervisor's authorized signatory's discretion
- Professional Services totaling between \$1,501 - \$25,000 per agreement:
 - At least three written quotes must be accumulated, with the lowest most-responsible vendor selected

For purchases contained in the Department's current fiscal year budget or the Town's current Capital Improvement budget, Department Supervisor's need only get confirmation by the Mayor prior to purchasing.

For purchases not contained in the Department's current fiscal year budget or the Town's current Capital Improvement budget, Department Supervisor's must obtain prior purchase approval from the Mayor and the Town Council.

- Professional Services totaling \$25,001 or more per agreement:
 - A published Request for Proposals must be made, with the lowest most-responsible vendor selected

For purchases contained in the Department's current fiscal year budget or the Town's current Capital Improvement budget, Department Supervisor's need only get confirmation by the Mayor prior to purchasing.

For purchases not contained in the Department's current fiscal year budget or the Town's current Capital Improvement budget, Department Supervisor's must obtain prior purchase approval from the Mayor and the Town Council.

ii)



Town of Stevensville Purchasing Policy

ii) Government Services (GSA, WSCA, etc.) Procurement: Supplies, equipment, and other professional services may be purchased from another government entity (including government purchasing programs) without bids or advertisements when done so at a substantial savings to the Town.

- It should be noted that these purchasing arrangements are often, but not always the lowest price available.
- Requirements for prevailing wages must still be met for public works construction contracts and non-construction contracts over \$25,000. Refer to Section 17-2-401 MCA for definitions of these services.

iii) Special Cases for Sole Source Purchases: In the case of some of the Town's information technology, building mechanical, public works utility, and other infrastructure, it is in the best interest of the Town to maintain a compatible and reliable system provided by a single vendor.

For cases where:

- There is only one source for the supply or service item, or
- Only one source is acceptable or suitable for the supply or service item, or service item.

Refer to specific dollar amount purchasing authority guidelines to determine Department Supervisor purchasing authority limits.

8. Approval of purchases: Payment for any goods or service purchased by the Town must be approved by the Town Council as part of the bi-weekly claims process. The following must appear on each claim submitted to the Treasurer:

- Authorizing signature: must be the Department Supervisor.
- To verify receipts of goods, packing slip and/or other shipping documents must be submitted to the Treasurer.

9. Emergency purchasing provisions: In the case of an emergency or disaster declared under Section 10-3-401 MCA, these purchasing rules may be temporarily suspended.

10. Violations of this policy: Violations of this policy are subject to disciplinary action in accordance with the Personnel Policy.

Appendix D: Glossary of Key Terms

ACCRUAL BASIS	A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
AMERICAN RECOVERY & REINVESTMENT ACT (ARRA)	Federal legislation signed in early 2009. Commonly referred to as the “Stimulus Bill” or “stimulus.”
APPROPRIATION	Legal authorization granted by Town Council to make expenditures and incur obligations.
ARRA	See “American Recovery & Reinvestment Act”
ASSESSED VALUATION	A value that is established for real and personal property for use as a basis for levying property taxes. (For the Town of Stevensville, Property values are established by the Montana Department of Revenue.)
ASSET	Resources owned or held by a government having monetary value.
AVAILABLE (UNDESIGNATED) FUND BALANCE.	Refers to the funds remaining from the prior years which are available for appropriation and expenditure in the current year
BALANCED BUDGET	Refers to a government budget with revenues equal to expenditures.
BOND	A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation, revenue, and special assessment district bonds. These are most frequently used for construction of large capital projects such as buildings, streets, and water and waste water lines.
BOND RATING	An evaluation of a bond issuer’s credit quality and perceived ability to pay the principal and interest on time and in full.
BOND REFINANCING	The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.
BUDGET	Plan of financial operation, embodying an estimate of proposed expenditures for a given period (Town of Stevensville’s budget is for a fiscal year July 1—June 30) and the proposed means of financing them. Upon approval by Council, the appropriation ordinance is the legal basis for incurring expenditures.
BUDGET AMENDMENT	A procedure to revise the appropriation ordinance through action by the Town Council.

BUDGET CALENDAR	The schedule of key dates or milestones which the Town follows in the preparation, adoption, and administration of the budget.
BUDGET MESSAGE	The opening section of the budget which provides the Town Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the upcoming period.
BUDGETARY BASIS	This refers to the form of accounting utilized throughout the budget process. These generally take one of three forms: GAAP, Cash, and Modified Accrual.
BUDGETARY CONTROL	The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
CAPITAL BUDGET	The Capital Budget comprises the capital improvements that are funded in the current budget year.
CAPITAL EXPENDITURE	The item has a unit cost over \$5,000, benefits future periods, has a normal useful life of 1 year or more, has an identity that does not change with use (i.e., retains its identity throughout its useful life), and is identifiable and can be separately accounted for. Improvements to existing assets must add life and value to be included as a capital item.
CAPITAL IMPROVEMENTS	Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.
CAPITAL IMPROVEMENTS PROGRAM (CIP)	A plan for capital expenditures needed to maintain, replace, and expand the Town's heavy equipment and public infrastructure (for example streets, parks, buildings, etc.) The CIP projects these capital equipment and infrastructure needs for a set number of years (5 years for Town of Stevensville's Program) and is updated annually to reflect the latest priorities, cost estimates and changing financial estimates or strategies. The first year of the adopted CIP becomes the basis of the Town's capital budget.
CAPITAL OUTLAY	Items that cost more than \$5,000 and have a useful life of one year or more.
CAPITAL PROJECT	New facility, technology system, land or equipment acquisition, or improvements to existing facilities beyond routine maintenance. Capital projects are included in the CIP and become fixed assets.
CASH BASIS	A basis of accounting in which transactions are recognized only when cash is increased or decreased.
CDBG	Community Development Block Grant.

CIP	See Capital Improvement Program.
CONTINGENCY	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
CONTRACTED SERVICES	Expenditures for services performed by firms, individuals, not other Town departments.
DEBT LIMIT	The maximum amount of gross or net debt which is legally permitted.
DEBT RATIO	Ratios which provide a method of assessing debt load and the ability to repay debt which plays a part in the determination of credit ratings. They are also used to evaluate the Town's debt position over time and against its own standards and policies.
DEBT SERVICE	Payment of principal and interest related to long term loans or bonds.
DEBT SERVICE FUND	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
DEBT SERVICE FUND REQUIREMENT	The amounts of revenue which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full on schedule.
DEFICIT	The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.
DEPARTMENT	A major administrative division of the Town which indicates overall management responsibility for an operation or a group of related operations within a functional area.
DEPRECIATION	Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of physical elements, inadequacy, and obsolescence.
DESTINGUISHED BUDGET PRESENTATION AWARDS PROGRAM	A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.
DIVISION	A group of homogenous cost centers within a department.
ENTERPRISE FUND	A fund established to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

ESTIMATE	The most recent prediction of current year revenue and expenditures. Estimates are based upon many months of actual expenditure and revenue information and are prepared to consider the impact of unanticipated costs or other economic changes.
ESTIMATED REVENUE	The amount of projected revenue to be collected during the fiscal year.
EXPENDITURES	Decreases in net financial resources.
FISCAL YEAR	The time period signifying the beginning and ending period for recording financial transactions. The Town's fiscal year begins on July 1 and ends on June 30 of each year.
FIXED ASSETS	Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.
FTE	See Full Time Equivalent.
FULL FAITH AND CREDIT	A pledge of a government's taxing power to repay debt obligations.
FULL TIME EQUIVALENT	Also referred to as FTE. The yearly personnel hours worked by a position divided by the total available work hours for a full year (2080).
FUND	An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
FUND BALANCE	The excess of assets over liabilities. The beginning fund balance is the residual funds brought forward from the previous fiscal year. <i>Nonspendable fund balance</i> -- Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund). <i>Restricted fund balance</i> -- Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions or by enabling legislation. <i>Committed fund balance</i> -- Amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned fund balance -- Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned fund balance -- Amounts that are available for any purpose; these amounts are reported only in the General Fund.

GAAP

See Generally Accepted Accounting Principles.

GENERAL FUND

The fund used to account for all of the Town's financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION

BONDS (G.O. Bonds)

Bonds for the payment of which the full faith and credit of the issuing government are pledged. These bonds usually require voter approval and finance a variety of public projects such as roads, buildings, parks and improvements.

GOAL

A statement of broad direction, purpose or intent based on the needs of the community.

G.O. BONDS

See General Obligation Bonds.

GOVERNMENTAL FUNDS

Funds generally used to account for tax-supported activities. Governmental funds include: general, special revenue, debt service, capital projects, and permanent funds.

GRANT

A contribution by one government unit or funding source to another. The contribution is usually made to aid in the support of a specified function (e.g. public safety or drug enforcement,) but is sometimes for general purposes.

IMPROVEMENT DISTRICT

Special assessment districts formed by property owners who desire and are willing to pay for mutually enjoyed improvements such as lighting or street maintenance.

INFRASTRUCTURE

Facilities that support the daily life and growth of the Town, for example, streets, public buildings, wastewater treatment, parks.

INTERGOVERNMENT REVENUE

Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

INTERNAL SERVICE FUND	A fund used to account for the financing of goods or services provided by one department or agency to other departments on a cost-reimbursement basis.
LEASE-PURCHASE AGREEMENT	Contractual agreements which are termed "leases", but which in substance amount to purchase contracts for equipment and machinery.
LEVY	(Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.
LINE-ITEM BUDGET	A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specific category.
LONG-TERM DEBT	Debt with a maturity of more than one year after the date of issuance.
MANDATE	Legislation passed by the state or federal government requiring action or provision of services and/or programs by the Town. Examples include the Americans with Disabilities Act, which requires such actions as physical facility improvements and provision of specialized equipment for public recreation and transportation.
MILL LEVY	Rate applied to Assessed Valuation to determine property taxes. A mill is 1/10th of a penny or \$1.00 of tax for each \$1,000 of assessed valuation.
OBJECT	As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personnel services, contracted services, and supplies and materials.
OBJECTIVE	Desired outcome-oriented accomplishments that can be measured and achieved within a given time frame, and advances the activity or organization toward a corresponding goal.
OPERATING BUDGET	The portion of the budget pertaining to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, and services.
ORDINANCE	A formal legislative enactment by the Town Council. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the Town.
OUTSTANDING BONDS	Bonds not yet retired through principal payment.

OVERLAPPING DEBT	The Town's proportionate share of the debt of other local governmental units which either overlap it or underlie it. The debt is generally apportioned based on relative assessed value.
PAYMENT IN LIEU OF TAXES	Also referred to as PILT. Payments made in lieu of taxes from another government or entity.
PERFORMANCE BUDGET	A budget that focuses on departmental goals and objectives rather than line items, programs, or funds. Workload and unit cost data are collected in order to assess effectiveness and efficiency of services.
PERSONNEL SERVICES	Items of expenditures in the operating budget for salaries and wages paid for services performed by Town employees, as well as the fringe benefit costs.
PROPERTY TAX	A levy upon each \$100 of assessed valuation of real and personal property within the Town of Stevensville.
PROPRIETARY FUND	Funds that focus on the determination of operating income, changes in net position (or cost recovery) financial position, and cash flows. Proprietary funds include enterprise and internal service funds.
RESOLUTION	A special or temporary order of a legislative body (Town Council) requiring less legal formality than an ordinance or statute.
RESOURCES	Total amounts available for appropriation including estimated revenues, fund transfers, and beginning fund balances.
REVENUE	Funds that the government receives as income. It includes items such as tax payments, fees for specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.
REVENUE BONDS	Bonds sold for constructing a project that will produce revenue for the government. That revenue is pledged to pay the principal and interest of the bond.
RISK MANAGEMENT	An organized attempt to protect a government's assets against accidental loss in the most economical method.
SPECIAL IMPROVEMENT DISTRICT (SID)	An area defined and designated for improvements, often financed with bond proceeds that specifically benefit the property owners within the area of the district. Debt is repaid through annual assessments to property owners.

**SPECIAL REVENUE
FUND**

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or of major capital projects) that are legally restricted to expenditure for specified purposes.

**STATE SHARED
REVENUE**

Revenues levied and collected by the state but shared with local governments as determined by state government. Entitlement funds received by the Town from the state of Montana is the largest State Shared Revenue.

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not refer to specific charges made against particular property for current or permanent benefits, such as special assessments.

TIF

Tax Increment Financing. A method of using incremental increases in property tax values to fund the improvements or efforts of a designated area.

TRANSFERS IN/OUT

Amounts transferred from one fund to another to assist in financing the services from the recipient fund.

**UNRESERVED FUND
BALANCE**

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**USER CHARGES OR
FEES**

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

WORKING CAPITAL

The different between current assets and current liabilities.

**WORKLOAD
INDICATOR**

A unit of work to be done (e.g. number of permit applications received for the number of burglaries to be investigated.)

WRF

Water Reclamation Facility; commonly referred to in the past as a Wastewater Treatment Plant



Town of

STEVENSVILLE

Montana