



Town of
STEVENSVILLE
Montana



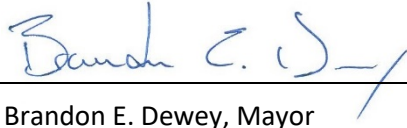
FINAL BUDGET
FOR FISCAL YEAR 2021
JULY 1, 2020 TO JUNE 30, 2021

TOWN OF STEVENSVILLE, MONTANA

FY2021 Budget Certification

THIS IS TO CERTIFY that the Annual Budget for Fiscal Year 2021, was prepared according to law and adopted by the Town Council on July 22, 2020; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed



Brandon E. Dewey, Mayor

Date 7-22-2020

Town of Stevensville

TOWN OF STEVENSVILLE, MONTANA

FISCAL YEAR 2020-2021
FINAL OPERATING AND CAPITAL BUDGET

MAYOR

Brandon E. Dewey
(Term exp. 12/31/2021)

TOWN COUNCIL

Jaime Devlin
(Term exp. 12/31/2023)

Robin Holcomb
(Term exp. 12/31/2021)

Bob Michalson
(Term exp. 12/31/2023)

Dempsey Vick
(Term exp. 12/31/2021)

TOWN STAFF

Robert Underwood – Finance Officer
Monica Hoffman – Town Clerk
Scott Owens – City Attorney
Maureen O’ Connor – City Judge (Term exp. 6/30/2022)
James Marble – Chief of Police
Jeff Motley – Fire Chief
George Thomas – Public Works Supervisor
Bobby Sonsteng – Parks & Recreation Director

RESOLUTION NO. 477

**RESOLUTION FOR ADOPTING A BUDGET
AND ADOPTING WAGES AND SALARIES FOR
THE TOWN OF STEVENSVILLE, MONTANA
FISCAL YEAR 2020-2021**

WHEREAS, pursuant to Section 7-6-4024, MCA, the Town Council of the Town of Stevensville, Montana has held a public hearing on the proposed budget of Stevensville for the fiscal year 2020-2021 as required by law, and

WHEREAS, pursuant to Local Government Budget Act contained in Title 7, Chapter 6, Part 40 of the Montana Code Annotated, the Town Council of Stevensville has held hearings and passed resolutions as applicable under the above sections.

NOW THEREFORE BE IT RESOLVED, by this Town Council that the budget be approved and adopted, and that checks/warrants be issued in accordance with laws appertaining thereto.

IT IS HEREBY MOVED, SECONDED AND CARRIED by the Stevensville Town Council that "this resolution be adopted" for fiscal year 2020-2021 and;

WHEREAS, the above resolution adopting the budget was passed by the Town of Stevensville Council; and


WHEREAS, Section 7-4-4201, Montana Code Annotated, mandates the establishment of wages and compensation of elected and appointed Town officers and all Town employees by ordinance or resolution.

NOW THEREFORE BE IT RESOLVED THAT, the wages and compensation for the elected and appointed Town officers and all Town employees, for Fiscal Year 2020-2021, are hereby established as set forth in the Final Budget attached hereto and by this reference made a part hereof.

BE IT FURTHER RESOLVED THAT, the wages and compensation shall be effective as of July 1, 2020 unless otherwise noted in the attachments hereto.

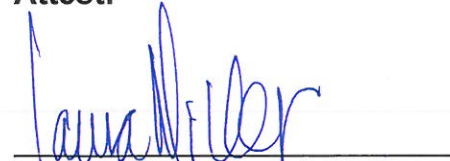
PASSED AND ADOPTED by the Town Council and approved by the Mayor this 22nd day of July, 2020.

Approve:



Brandon E. Dewey, Mayor

Attest:

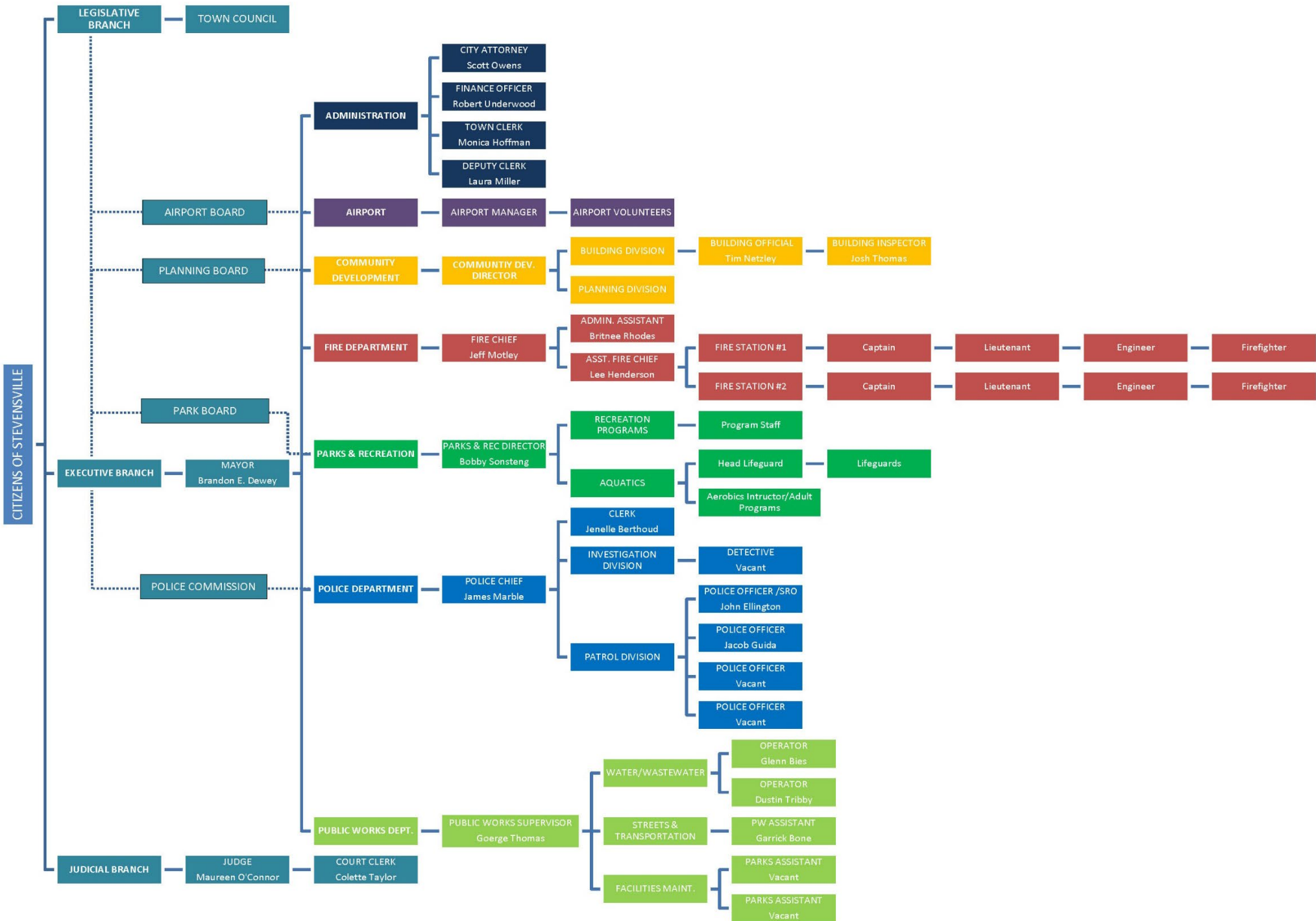


Laura Miller, Deputy Clerk

FY2021 Statistical Information

CLASS OF CITY/TOWN	Town
COUNTY LOCATED IN	Ravalli
YEAR ORGANIZED	1899
REGISTERED VOTERS	1,330
AREA (SQ. MILES)	2
POPULATION OF CITY/TOWN	2,101
FORM OF GOVERNMENT	Com. – Ex.
NUMBER OF EMPLOYEES (ELECTED)	0
NUMBER OF EMPLOYEES (NON-ELECTED)	18
MILES OF STREETS AND ALLEYS	22
MUNICIPAL WATER	
NUMBER OF CONSUMERS	882 Customers
WATER RATE PER 1,000 GALLONS	\$14.75 O&M base rate incl. 3000 gal. + \$1.85 per 1000 thereafter. \$16.39 for bond
SEWER RATES	\$31.60 O&M + \$20.30 bond

Organizational Chart





Executive Summary



June 30, 2020

Stevensville Town Council:

We are pleased to present to you the Proposed Budget for Fiscal Year 2020-2021 (FY21). 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 FY21 budget does not raise the tax levy assessed in Town of Stevensville. Last year, 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 the Fall of 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.

2021 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.

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 continues to study rates for our water and sewer systems. For the FY20 budget, the last of the 5-year rate increase series was 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. We continue to focus on critical need areas to help us maintain service levels, including general government, parks & recreation, and community development. The Budget adds 1.8 FTE in the changing year.

	Recommended		
	Current FY20	Changes FY21	FY21 Total
General Government	2.10	0.80	2.90
Public Safety	6.20	0.00	6.20
Public Services	5.75	0.00	6.75
Public Welfare	2.30	1.00	3.30
Total	16.35	1.80	18.15
Net FTE % Increase From Pervious Year			17%

The positions are the addition of 1 FTE in the Community Development Department and .80 FTE in the Administration. The Community Development position will assist in increasing the Town's responsiveness to Planning & Zoning issues as well as building permit processing. These are areas that the Town currently inadequately staffs. The Administration will bring on administrative clerical assistance 4 days/week to aid in increased workload of the main office.

Operating Budgets

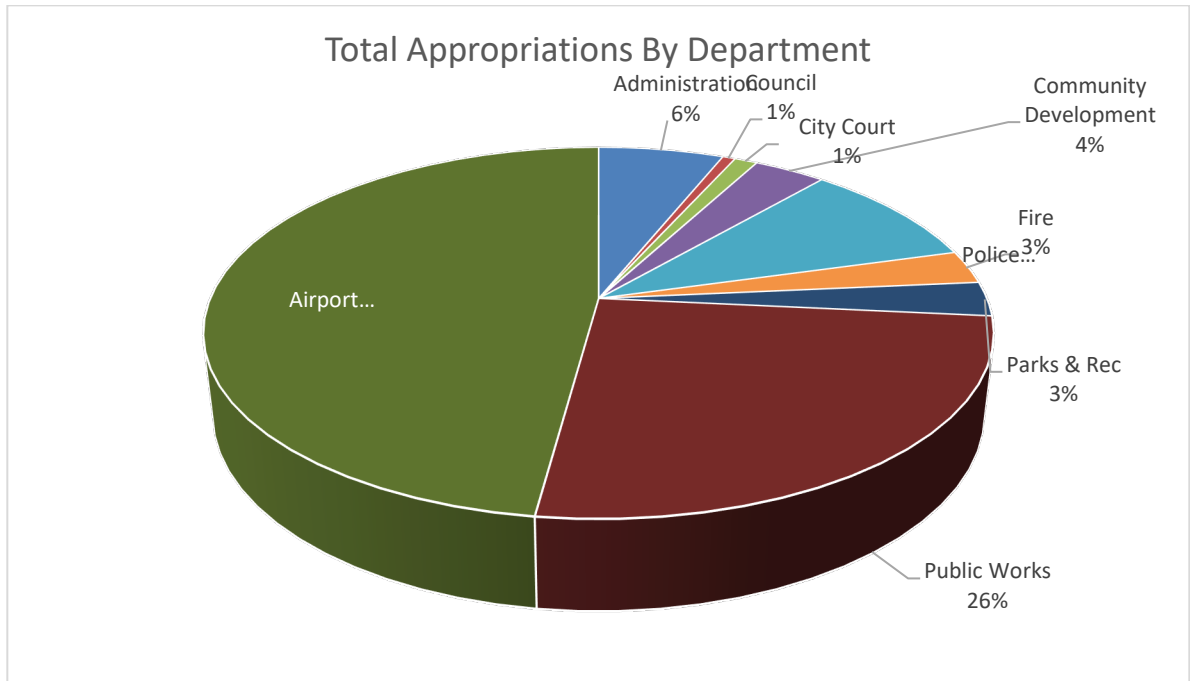
Many factors have caused changes in operational budgets. These changes vary by fund. Growth, inflation, capital projects, and strategic priorities have influenced increases in operating costs. This increase is in many areas and throughout most departments.

Capital

FY21 has over \$2.3 Million in capital expenditures. A large share of these expenditures is for the pavement replacement project on the Airport. The Town continues to work towards water capacity projects that aid in the Town's water storage and well-field capacity. These infrastructure projects will be outlined in a Preliminary Engineering Report included in the FY21 budget. In addition to these major projects, there is planned road maintenance, equipment replacements and building improvements.

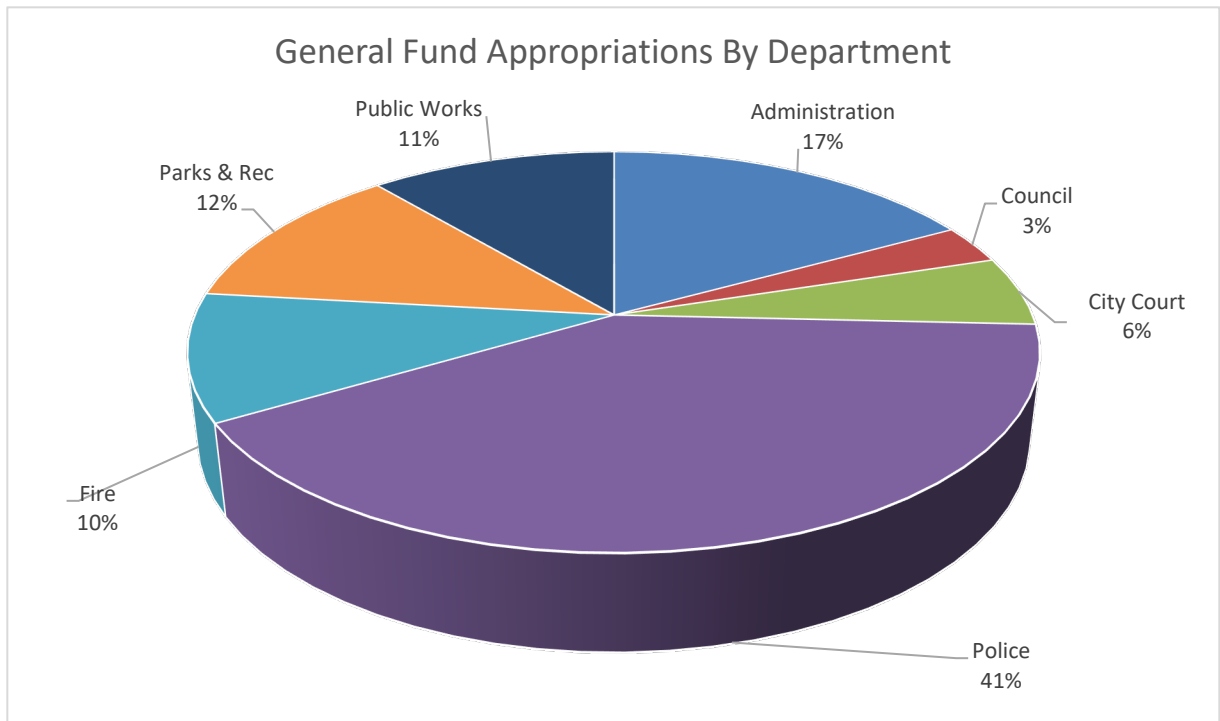
Total Budget

The chart below illustrates the total appropriations proposed in the FY21 budget by activity. Most expenditures this year are attributed to the Airport and Public Works 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 FY21 budget has an increase in total fund balances mainly due to a reduction in costs, and a surplus carry over. The General Fund reserve will maintain about 35% 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, 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 FY21, and we believe that the FY21 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 FY21 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



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; and
- 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.

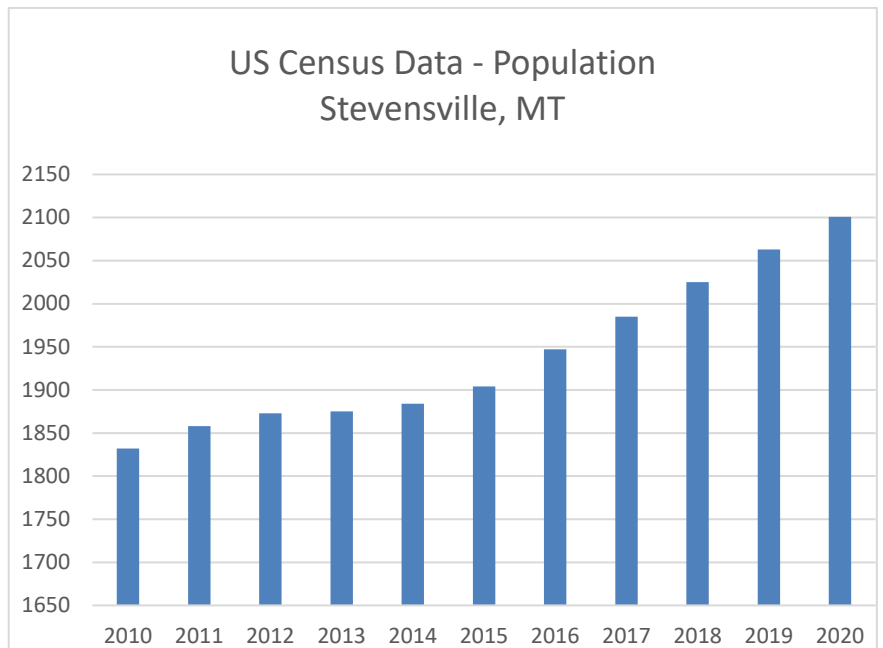
Background

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 2,101 in 2020. The median age is 35.4 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.

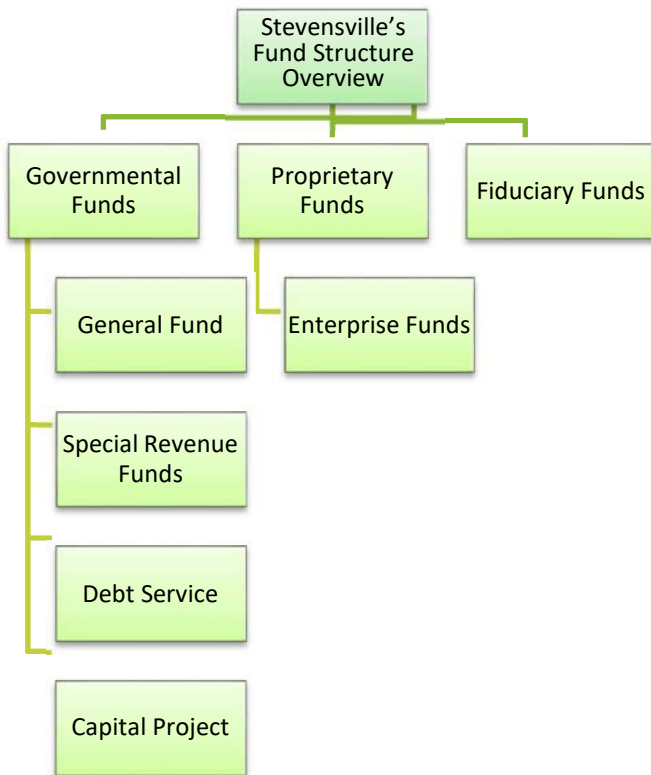
For example, to account for the expenses of operating the Wastewater Treatment Plant the Town uses the following financial structure:

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 comprised 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:

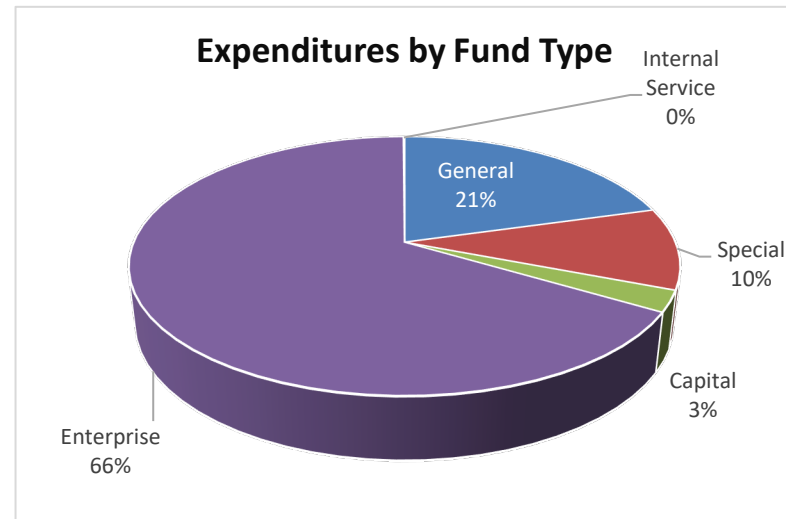
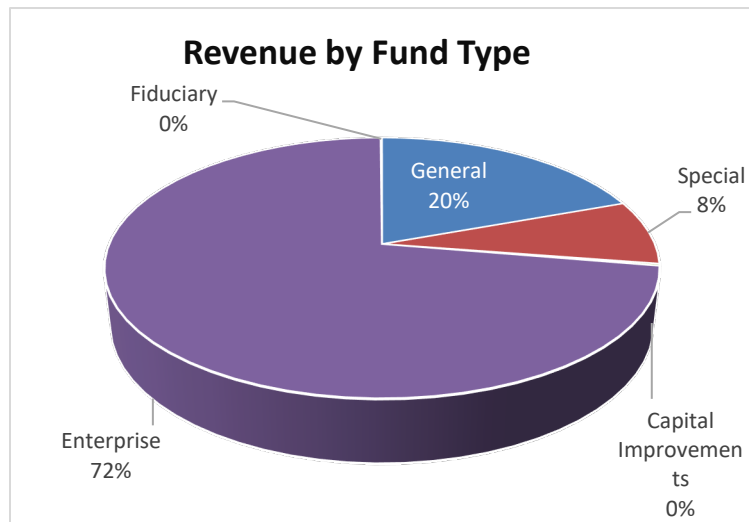
1. Purpose, feasibility and public benefit of the project
2. Impact on debt ratios generally applied by rating agencies
3. Availability of appropriate revenue stream(s)
4. Aggregate debt burden upon the Town's tax base, including other entities' tax supported debt
5. Analysis of financing and funding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

FY 2021 Budget Summary

The Town of Stevensville's Fiscal year 2021 budget shows a \$1.6 million increase in revenue of 71% and increase in expenditures of about \$1.5 million (56%). The major factors impacting revenue are charges for services, and the estimated 6% growth in taxable value, The Fiscal Year 2021 budget has \$2.3 million in capital expenditures. The major capital expenditures affecting FY21 budget are large airport projects and water capacity projects that aid in the in the Town's water storage and capacity. Beyond major projects, there is planned road maintenance, vehicle replacements and building improvements.

FY2021 Financial Summary

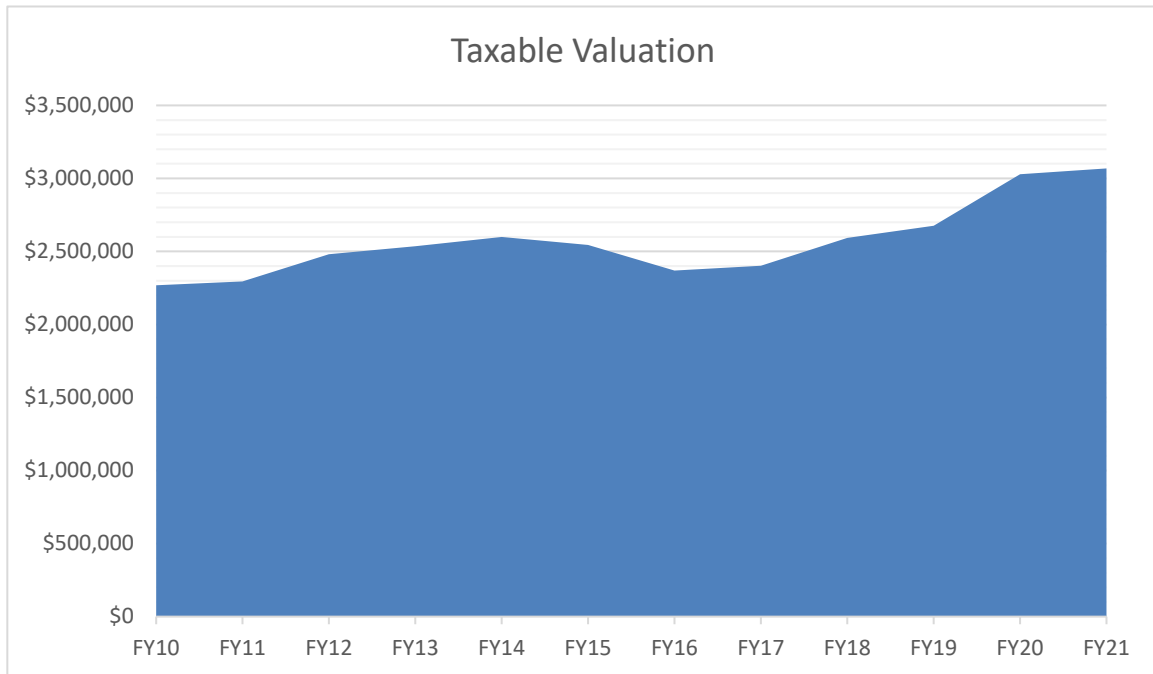
	General Fund	Special Revenue	Capital Projects	Enterprise	Fiduciary	All Funds
Projected Beginning Fund Balance/Working Capital	\$ 492,651	\$ 633,095	\$ 206,821	\$ 2,988,951	\$ 3	\$ 4,321,521
Estimated Revenues	793,641	325,754	10,000	2,947,309	4,000	4,080,704
Less Appropriations	(917,617)	(452,777)	(116,820)	(2,951,592)	(4,000)	(4,442,806)
Increase/(Decrease) in Fund Balance/Working Capital	\$ (72,166.00)	(43,346)	(25,199)	(232,299)	-	(373,010)
Projected Ending Fund Balance/Working Capital	\$ 368,675	\$ 506,072	\$ 100,001	\$ 2,984,668	\$ 3	\$ 3,959,419



FY2021 Estimated Mill Levies and Values

MILL LEVIES & MILL VALUES

FISCAL YEAR		FY16	FY17	FY18	FY19	FY20	FY21 EST
Entity Taxable Valuation	\$	2,368,520	\$ 2,401,982	\$ 2,591,958	\$ 2,674,917	\$ 3,029,067	\$ 3,068,474
PERCENTAGE CHANGE		-6.91%	1.41%	7.91%	3.20%	13.24%	1.30%
GENERAL FUND:							
All-Purpose		100.04	113.77	108.53	106.73	94.32	99.50
SPECIAL REVENUE:							
Capital Improvements		0.00	0.00	0.00	0.00	3.32	3.26
TOTAL SPECIAL REVENUE		0.00	0.00	0.00	0.00	3.32	3.26
TOTAL MILLS LEVIED							
		100.04	113.77	108.53	106.73	97.64	102.76





2020 Certified Taxable Valuation Information
(15-10-202, MCA)
Ravalli County
CITY OF STEVENSVILLE

Certified values are now available online at property.mt.gov/cov

1. 2020 Total Market Value ¹	\$	198,772,871
2. 2020 Total Taxable Value ²	\$	3,086,766
3. 2020 Taxable Value of Newly Taxable Property.....	\$	98,692
4. 2020 Taxable Value less Incremental Taxable Value ³	\$	3,068,474
5. 2020 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
STEVENSVILLE AIRPORT	67,424	49,132	18,292
NORTH STEVENSVILLE IN	101,221	109,850	- ^

^ Increment based on the percentage of overall increment for the TIFD

Total Incremental Value	\$	18,292
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Preparer MARY BORDEN

Date 7/28/2020

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2020 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-



Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA
Aggregate of all Funds

FYE June 30, 2021

Entity Name: TOWN OF STEVENSVILLE

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year <i>Year's form Line 17</i>	(from Prior \$ 294,265	\$ 294,265
(2)	Add: Current year inflation adjustment @ 1.05%		\$ 3,090
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)		\$ -
(4)	Adjusted ad valorem tax revenue		\$ 297,355
= (1) + (2) + (3)			
	<u>ENTERING TAXABLE VALUES</u>		
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 3,086,766	\$ 3,086,766
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)	\$ 18,292	\$ (18,292)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 3,068,474
= (5) + (6)			
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ 98,692	\$ (98,692)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)		\$ -
(10)	Adjusted Taxable value per mill		\$ 2,969,782
= (7) + (8) + (9)			
(11)	CURRENT YEAR calculated mill levy		100.13
= (4) / (10)			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 307,246
= (7) x (11)			
	<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>		
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	2.63	2.63
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		102.76
= (11) + (13)			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 315,316
= (7) x (14)			
	<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>		
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	102.76	102.76
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 315,316
= (7) x (16)			
	<u>RECAPITULATION OF ACTUAL:</u>		
(18)	Ad valorem tax revenue actually assessed		\$ 305,174
= (10) x (16)			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 10,142
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21)	Total ad valorem tax revenue actually assessed in current year		\$ 315,316
= (18) + (19) + (20)			
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		0.00
= (14) - (16)			

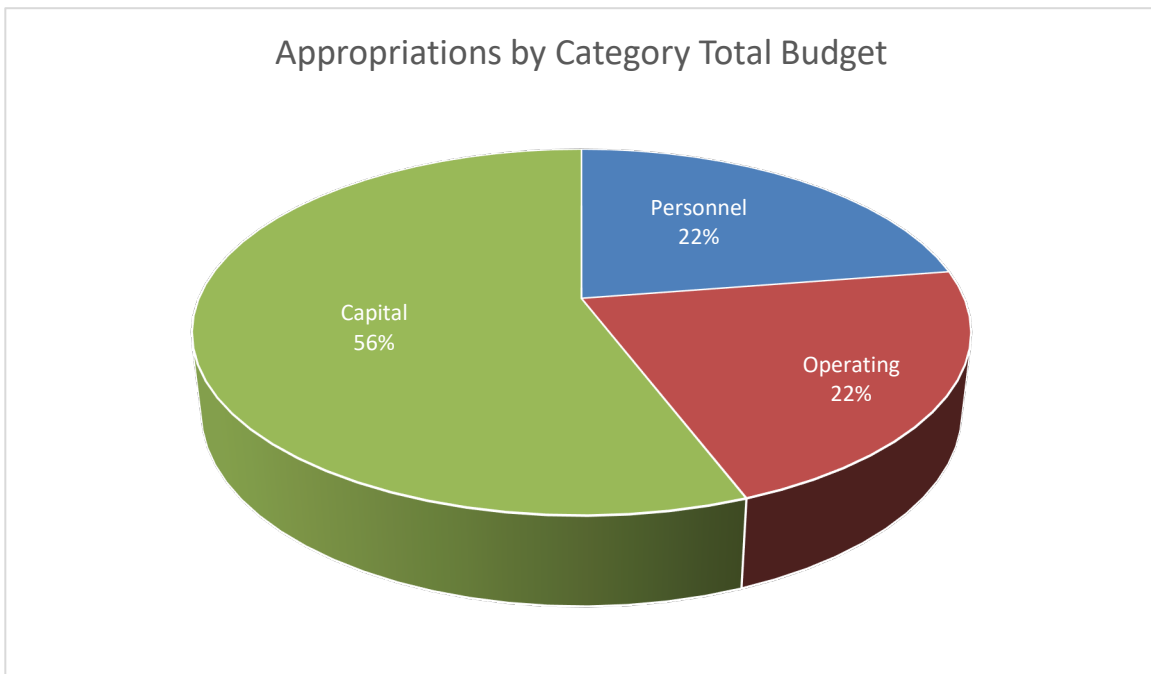
FY2021 Revenues

Overall, revenues are estimated at \$4.0 million, this reflects an increase in revenues over the prior year. For the General Fund, taxes make up 52% of the revenue sources followed by intergovernmental revenue.

FY2021 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.



FY2021 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	492,651	793,641	917,617	368,675
Special Revenue Funds				
2230 Ambulance	-15,224	11,500	4,400	-8,124
2250 Planning	10,593	20,000	28,200	2,393
2310 TIF – North Stevensville	212,390	30,614	13,725	229,279
2311 TEDD - Airport	7,291	10,600	12,000	5,891
2390 Drug Fines & Forfeitures	2,592		1,000	1,592
2394 Building Code Enforcement	182,167	110,500	136,818	155,849
2410 Dayton Lighting District	1,761	1,100	2,100	761
2420 Peterson Addition Lighting	993	1,100	1,500	593
2430 George Smith Lighting District	1,737	1,500	2,400	837
2440 Creekside Lighting District	759	4,500	3,195	2,064
2450 Twin Creeks Lighting District	3,027	5,500	5,844	2,083
2810 Police Training & Pension	12,407	3,750	4,360	11,797
2820 Gas Apportionment Tax	118,601	36,421	145,000	10,022
2821 BaRSAA	13,411	68,669	82,000	80
2889 Heyer Foundation Grant	235		235	
2940 Economic Development	4,000	20,000	10,000	14,000
2987 Jean Thomas Park Beautification Fund	75,000			75,000
Debt Service Funds				
5250 Water Bond	429,142	191,950	191,947	429,145
5350 Sewer Bond	253,584	229,500	229,500	253,584
Capital Funds				
4000 Capital Improvements	99,122	10,000	96,820	12,302
4001 Sidewalk Improvements	52,578		20,000	32,578
4002 Fire Engine Capital Improvement	2,541			2,541
Enterprise Funds				
5210 Water	1,106,804	338,000	363,789	1,081,015
5310 Sewer	491,377	345,000	310,447	525,900
5610 Airport	107,734	73,600	86,285	95,049
5620 Airport Project	308	1,769,259	1,769,597	
Internal Service Funds				
7120 Firefighter's Disability & Pension	3.15	4,000	4,000	3.15
Total All Funds			4,442,779	

FY2021 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 FY20	Changes FY21	FY21 Total
General Government			
Administration & Finance	1.2	.80	2.00
Municipal Court	.75	-	.75
City Attorney	.15	-	.15
	2.10	.80	2.90
Public Safety			
Police	5.00	-	5.00
Fire	.50	-	.50
Building Inspection	.70	-	.70
	6.20	0.0	6.20
Public Services			
Public Works General	1.00	-	1.50
Water	2.38	-	2.63
Wastewater	2.36	-	2.61
	5.75	0.0	6.75
Public Welfare			
Parks and Recreation	2.20	-	2.20
Comm/Economic Development	.10	1.0	1.10
	2.30	1.0	3.30
Total Employees	16.35	1.80	18.15



Fund Summaries

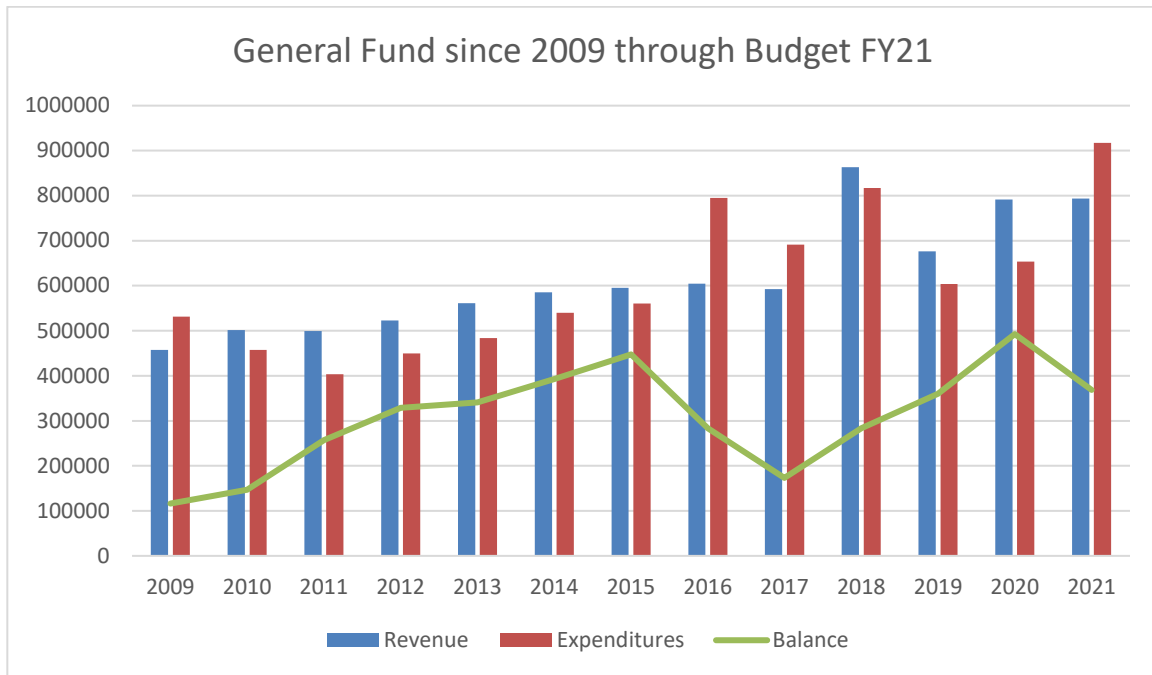
Fund Summaries

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.

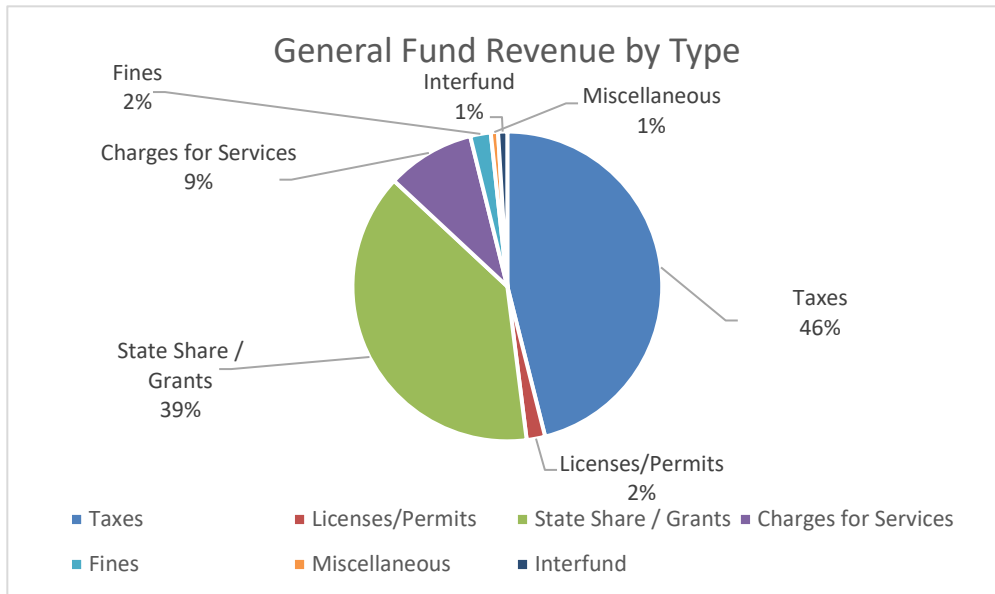
General Fund

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.



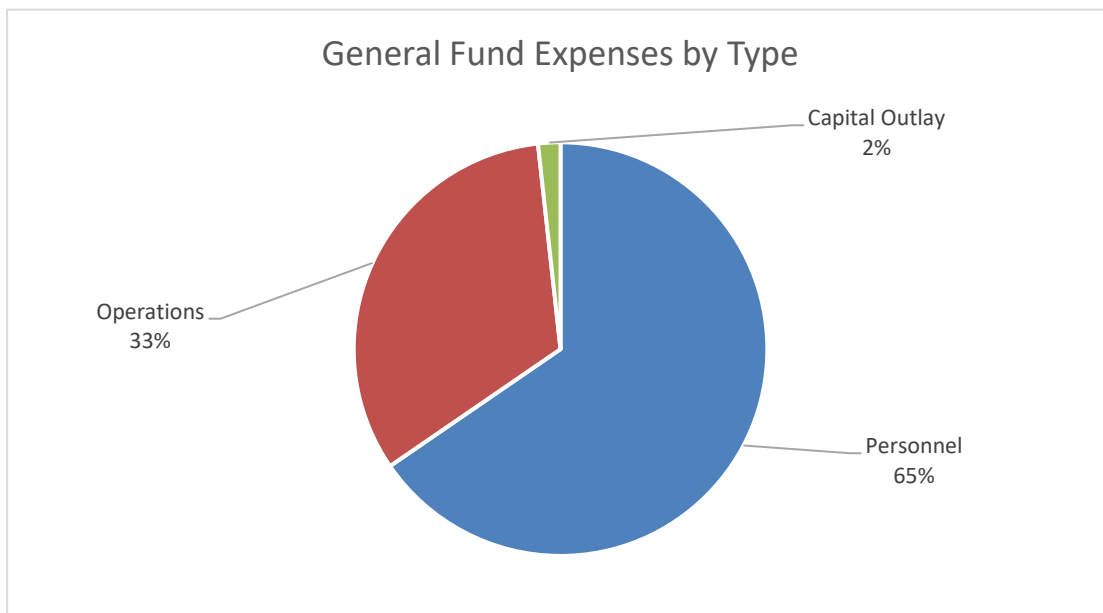
Revenues

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 \$793,641 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.



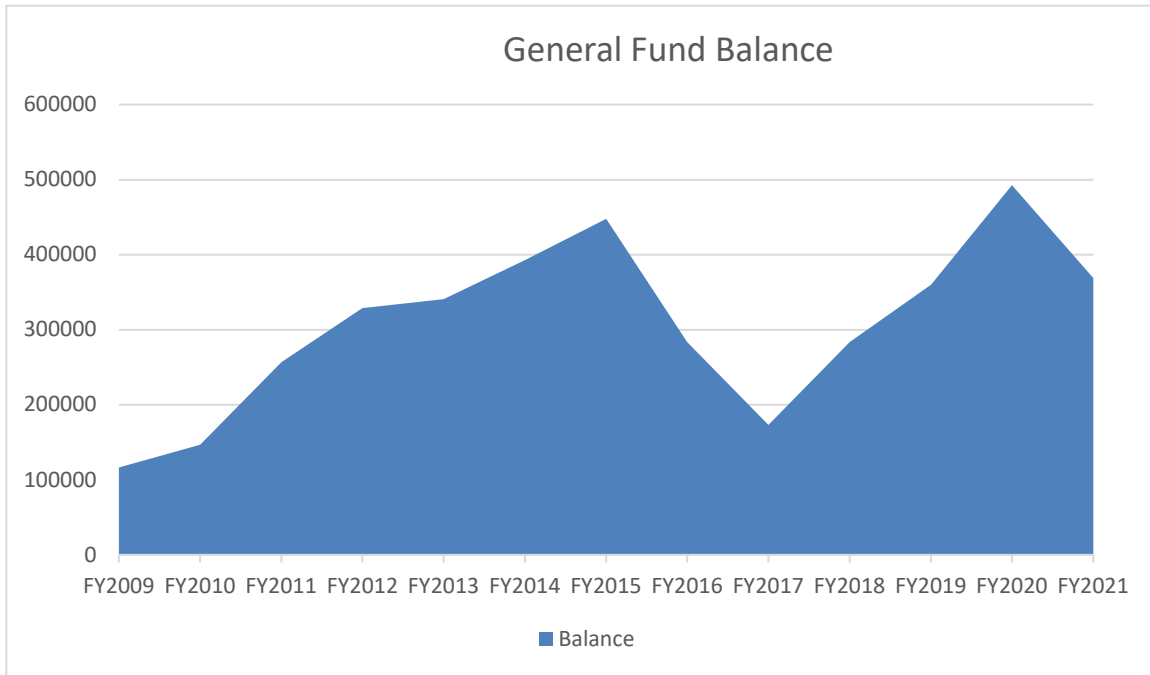
Expenditures

This year's General Fund budget has \$848,662 in expenditures. Personnel expenses are the highest portion at \$546,686 followed by operations of \$289,976. The capital expenditures are \$12,000. 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 nearly \$100,000. These are on-time monies and should be and have been allocated as such. Remaining one-time funds are being used for other capital and non-capital items. The FY21 proposed budget, we have estimated to have will have a 35-40% reserve at the end of the fiscal year.



Revenue & Expenditure Budget Summary For the Year: 2020-2021

1000 GENERAL

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
311010 Real Property Taxes	228,134	273,251	299,764	268,276	284,266	94%	301,338	0	301,338	106%
311020 Personal Property Taxes	2,328	2,536	2,045	2,246	2,536	89%	2,836	0	2,836	111%
311021 Mobile Homes	93	505	228	157	227	69%	250	0	250	110%
312000 P & I on Delinquent Taxes	477	955	1,100	2	805	0%	500	0	500	62%
314140 Local Option Tax	46,497	54,635	58,163	57,724	60,725	95%	60,725	0	60,725	100%
322010 Alcohol Beverage Licenses	2,300	2,300	1,700	2,000	2,050	98%	2,050	0	2,050	100%
322030 Franchise Fees	6,483	7,980	9,385	11,367	8,500	134%	11,500	0	11,500	135%
323030 Animal Licenses	256	236	255	192	250	77%	250	0	250	100%
323050 Business Licenses	5,325	5,025	4,725	7,975	10,000	80%	0	0	0	0%
323052 Alarm Permits					5,000	0%	0	0	0	0%
323054 Dump Permits					1,625	0%	0	0	0	0%
323056 Special Event Permits				420	1,920	22%	1,500	0	1,500	78%
331010 CDBG/HOME		4,000			0	0%	0	0	0	0%
334010 Crime Control	6,685	3,433			0	0%	0	0	0	0%
334121 DNRC Grant		300		1,099	300	366%	1,750	0	1,750	583%
334200 State of MT CDBG Grant	18,007				0	0%	0	0	0	0%
334991 COVID-19/Stimulus				33,447	0	***%	85,000	0	85,000	*****%
335120 Gambling Machine Permits	5,126	6,410	5,700		5,538	0%	5,500	0	5,500	99%
335230 State Entitlement Share	195,071	196,207	200,310	208,597	208,597	100%	216,842	0	216,842	103%
337000 Local Grants					5,000	0%	0	0	0	0%
342000 Public Safety					2,000	0%	0	0	0	0%
342010 Law Enforcement	305	3,850	4,213	2,820	3,010	94%	0	0	0	0%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

1000 GENERAL

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
342011 SRO Services				28,340	0	***%	0	0	0	0%
342013 Finger Printing Services		20,506	1,380	1,825	2,400	76%	2,000	0	2,000	83%
342020 Fire Protection	2,934	202,450	1,500	500	1,500	33%	0	0	0	0%
343010 Street and Roadway					2,500	0%	0	0	0	0%
343310 Cemetery Charges			1,350	4,650	0	***%	0	0	0	0%
343320 Sale of Cemetery Plots	2,050	3,000	2,100	1,000	2,000	50%	1,000	0	1,000	50%
343340 Opening and Closing	2,800	4,750	7,800	2,850	4,000	71%	7,500	0	7,500	187%
346030 Swimming Pool Fees	20,784	21,213	19,067	13,182	22,014	60%	12,500	0	12,500	56%
346050 Culture & Recreation Park	270	1,325	343	330	300	110%	50,000	0	50,000	16666%
351030 City Courts	14,280	19,950	10,651	8,848	17,750	50%	17,000	0	17,000	95%
360000 MISCELLANEOUS REVENUE			3	2,594	0	***%	0	0	0	0%
361000 Rents/Leases	15,000	13,500	11,000	1,000	6,000	17%	5,000	0	5,000	83%
362000 Other Miscellaneous	2,466	14,500	1,944	118,332	0	***%	1,000	0	1,000	*****%
363000 Special Assessments				6	0	***%	0	0	0	0%
365000 Contributions and		300	4,922	11,185	0	***%	0	0	0	0%
367000 Sale of Junk or Salvage				298	0	***%	0	0	0	0%
371010 Investment Earnings	14	18	18	3	19	16%	0	0	0	0%
383000 Interfund Operating	15,011		29,000		0	0%	7,600	0	7,600	*****%
Total Revenues	592,696	863,135	678,666	791,265	660,832	120%	793,641	0	793,641	120%

Expenditures

410100 Legislative Services					0	0%	26,472	0	26,472	*****%
410200 Executive Services	4,056	5,096	3,945	15,575	15,844	98%	12,674	0	12,674	79%
410211 Council	10,734	14,472	15,097	15,378	17,335	89%	0	0	0	0%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

1000 GENERAL

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
410360 City Court	48,682	50,794	46,881	40,666	47,339	86%	47,536	0	47,536	100%
410364 Prosecution Services					0	0%	17,000	0	17,000	*****%
410530 Audit Services	2,586	10,450	4,110	3,576	4,080	88%	5,000	0	5,000	122%
410550 Administration	57,507	55,993	74,830	79,823	83,414	96%	82,525	0	82,525	98%
410600 Elections		1,222		1,429	2,000	71%	0	0	0	0%
411100 Legal Services	16,071	17,254	21,242	32,035	31,000	103%	17,000	0	17,000	54%
411201 Town Hall/Annex Building	7,750	6,553	8,340	6,007	7,155	84%	13,670	0	13,670	191%
420100 Law Enforcement Services	222,495	242,844	190,169	260,600	266,976	98%	346,253	0	346,253	129%
420400 Fire Protection & Control	53,635				0	0%	0	0	0	0%
420401 Fire Protection & Control	5,007				0	0%	0	0	0	0%
420410 Fire Department -		160,076	29,607	19,574	42,504	46%	40,011	0	40,011	94%
420421 Fire Department -		491	200	1,807	919	197%	7,100	0	7,100	772%
420422 Fire Department -		717	8,017	312	630	50%	1,130	0	1,130	179%
420440 Fire Department - Fire		817	281	288	300	96%	800	0	800	266%
420460 Fire Department -		35,477	23,897	38,554	26,382	146%	30,637	0	30,637	116%
420730 Emergency Medical		6,097	-82	225	0	***%	0	0	0	0%
430100 Public Works	50,046	44,861	53,690	63,071	81,493	77%	78,956	0	78,956	96%
430200 Road & Street Services	17,154	13,386	32,893	12,113	9,476	128%	2,003	0	2,003	21%
430263 Street Lighting	12,790	11,782	14,194	12,081	13,420	90%	13,000	0	13,000	96%
430610 Administration	2				0	0%	0	0	0	0%
430900 Cemetery Services	23,456	6,993	14,500	3,729	6,648	56%	11,285	0	11,285	169%
460300 Community Events				267	5,425	5%	500	0	500	9%
460400 Park & Recreation				34	0	***%	0	0	0	0%
460410 Administration					0	0%	48,561	0	48,561	*****%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

1000 GENERAL

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
460430 Parks	15,276	12,158	28,094	11,001	11,602	95%	73,670	0	73,670	634%
460437 Forestry and Nursery				3,378	4,200	80%	4,000	0	4,000	95%
460445 Swimming Pool / Aquatics					0	0%	20,035	0	20,035	*****
460450 Spectator Recreation -	39,928	45,586	34,373	31,854	30,856	103%	7,799	0	7,799	25%
470280 Code Enforcement			18		0	0%	0	0	0	0%
510300 Other Unallocated Costs	94,753				0	0%	0	0	0	0%
521000 Interfund Operating	9,774	73,978	639		24,000	0%	10,000	0	10,000	41%
Total Expenditures	691,702	817,097	604,935	653,377	732,998	89%	917,617	0	917,617	125%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2230 AMBULANCE

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
342050 Ambulance Services					2,190	0%	1,500	0	1,500	68%
365010 Private gifts and				150	0	***%	0	0	0	0%
383000 Interfund Operating					0	0%	10,000	0	10,000	*****%
Total Revenues				150	2,190	7%	11,500	0	11,500	525%
Expenditures										
420730 Emergency Medical			5,905	5,314	3,566	149%	4,400	0	4,400	123%
Total Expenditures			5,905	5,314	3,566	149%	4,400	0	4,400	123%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2250 PLANNING

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
311021 Mobile Homes		2			0	0%	0	0	0	0%
334200 State of MT CDBG Grant	14,993				0	0%	0	0	0	0%
341070 Planning Fees	1,621	452	2,548	13,552	4,500	301%	20,000	0	20,000	444%
Total Revenues	16,614	454	2,548	13,552	4,500	301%	20,000	0	20,000	444%
Expenditures										
410210 Administration	37,155	566	1,460	10,281	4,179	246%	0	0	0	0%
411000 Planning & Research				6	0	***%	0	0	0	0%
411010 Administration					0	0%	28,200	0	28,200	*****%
Total Expenditures	37,155	566	1,460	10,287	4,179	246%	28,200	0	28,200	674%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2310 TAX INCREMENT FINANCE DISTRICT

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
311001 TIF Revenue	27,602	30,655	30,311	22,764	30,614	74%	30,614	0	30,614	100%
312000 P & I on Delinquent Taxes		1	124		0	0%	0	0	0	0%
Total Revenues	27,602	30,656	30,435	22,764	30,614	74%	30,614	0	30,614	100%
Expenditures										
410210 Administration	540	1,915	583	642	22,900	3%	13,725	0	13,725	59%
Total Expenditures	540	1,915	583	642	22,900	3%	13,725	0	13,725	59%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2311 TARGETED ECONOMIC DEVELOPMENT DISTRICT

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
311002 TEDD Revenue	5,478	5,744	11,977	9,899	10,599	93%	10,600	0	10,600	100%
312000 P & I on Delinquent Taxes		13	67		0	0%	0	0	0	0%
Total Revenues	5,478	5,757	12,044	9,899	10,599	93%	10,600	0	10,600	100%
Expenditures										
521000 Interfund Operating		14,325	11,250	9,884	10,038	98%	12,000	0	12,000	119%
Total Expenditures		14,325	11,250	9,884	10,038	98%	12,000	0	12,000	119%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2390 DRUG FINES-FORFEITURES ACCOUNT

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
371010 Investment Earnings	1	1	3	1	0	***%	0	0	0	0%
Total Revenues	1	1	3	1	0	***%	0	0	0	0%
Expenditures										
410200 Executive Services			400		0	0%	1,000	0	1,000	*****%
420100 Law Enforcement Services					500	0%	0	0	0	0%
Total Expenditures			400		500	0%	1,000	0	1,000	200%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2394 BUILDING CODE ENFORCEMENT

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
323010 Building & Related	48,715	53,605	67,038	134,434	110,459	122%	110,500	0	110,500	100%
Total Revenues	48,715	53,605	67,038	134,434	110,459	122%	110,500	0	110,500	100%
Expenditures										
420531 Building Inspection	31,203	43,261	53,174	47,237	55,983	84%	136,818	0	136,818	244%
430610 Administration	2				0	0%	0	0	0	0%
Total Expenditures	31,205	43,261	53,174	47,237	55,983	84%	136,818	0	136,818	244%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2410 DAYTON LIGHTING #1 DISTRICT 55

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
312000 P & I on Delinquent Taxes		7			0	0%	0	0	0	0%
363000 Special Assessments	2,446	60			0	0%	1,100	0	1,100	*****%
Total Revenues	2,446	67			0	0%	1,100	0	1,100	*****%
Expenditures										
430263 Street Lighting	3,191	2,979	3,583	3,020	3,583	84%	2,100	0	2,100	58%
Total Expenditures	3,191	2,979	3,583	3,020	3,583	84%	2,100	0	2,100	58%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2420 PETERSON ADDN LIGHTING #2 DISTRICT 80

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
363000 Special Assessments	1,824		1,750	1,051	1,050	100%	1,100	0	1,100	104%
Total Revenues	1,824		1,750	1,051	1,050	100%	1,100	0	1,100	104%
Expenditures										
430263 Street Lighting	2,321	2,166	2,605	2,196	2,606	84%	1,500	0	1,500	57%
Total Expenditures	2,321	2,166	2,605	2,196	2,606	84%	1,500	0	1,500	57%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2430 GEO SMITH LIGHTING #3 DISTRICT 76

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
312000 P & I on Delinquent Taxes		6			0	0%	0	0	0	0%
363000 Special Assessments	1,840	73			0	0%	1,500	0	1,500	*****%
Total Revenues	1,840	79			0	0%	1,500	0	1,500	*****%
Expenditures										
430263 Street Lighting	3,551	3,306	3,954	3,263	3,954	83%	2,400	0	2,400	60%
Total Expenditures	3,551	3,306	3,954	3,263	3,954	83%	2,400	0	2,400	60%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2440 CREEKSIDE LIGHTING #4 DISTRICT 77

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
363000 Special Assessments			1,332	2,598	2,650	98%	4,500	0	4,500	169%
Total Revenues			1,332	2,598	2,650	98%	4,500	0	4,500	169%
Expenditures										
430263 Street Lighting	1,032	2,502	3,194	3,652	3,195	114%	3,195	0	3,195	100%
Total Expenditures	1,032	2,502	3,194	3,652	3,195	114%	3,195	0	3,195	100%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2450 TWIN CREEKS LIGHTING #5 DISTRICT

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
312000 P & I on Delinquent Taxes		10	9		0	0%	0	0	0	0%
363000 Special Assessments	3,637	6,730	7,826	2,408	2,550	94%	5,500	0	5,500	215%
Total Revenues	3,637	6,740	7,835	2,408	2,550	94%	5,500	0	5,500	215%
Expenditures										
430263 Street Lighting	5,169	4,841	5,844	4,475	5,844	77%	5,844	0	5,844	100%
Total Expenditures	5,169	4,841	5,844	4,475	5,844	77%	5,844	0	5,844	100%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2810 POLICE TRAINING & PENSION

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
335050 Insurance Premium	3,571	3,888			3,750	0%	3,750	0	3,750	100%
383000 Interfund Operating	5,395				0	0%	0	0	0	0%
Total Revenues	8,966	3,888			3,750	0%	3,750	0	3,750	100%
Expenditures										
420100 Law Enforcement Services	1,614	2,748	3,412	5,321	9,000	59%	4,360	0	4,360	48%
Total Expenditures	1,614	2,748	3,412	5,321	9,000	59%	4,360	0	4,360	48%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2820 GAS APPORTIONMENT TAX

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget	Rec.	Budget	Change	Budget	Budget
	19-20	20-21	20-21	20-21	20-21	20-21	20-21	20-21	20-21	20-21
Revenue										
335040 Gasoline Tax	34,148	34,327	34,425	36,179	36,178	100%	36,421	0	36,421	100%
Total Revenues	34,148	34,327	34,425	36,179	36,178	100%	36,421	0	36,421	100%
Expenditures										
430200 Road & Street Services	119,078	23,543	33,444	18,091	108,000	17%	145,000	0	145,000	134%
Total Expenditures	119,078	23,543	33,444	18,091	108,000	17%	145,000	0	145,000	134%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2821 BaRSAA (HB 473)

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget	Rec.	Budget	Change	Budget	Budget
	19-20	20-21	20-21	20-21	20-21	20-21	20-21	20-21	20-21	20-21
Revenue										
335040 Gasoline Tax			12,773		55,385	0%	68,669	0	68,669	123%
383000 Interfund Operating			639		2,769	0%	0	0	0	0%
Total Revenues			13,412		58,154	0%	68,669	0	68,669	118%
Expenditures										
430200 Road & Street Services					55,385	0%	82,000	0	82,000	148%
Total Expenditures					55,385	0%	82,000	0	82,000	148%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2889 HEYER FOUNDATION GRANT

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
365020 Private Grant Revenue		1,667				0	0%	0	0	0
Total Revenues		1,667				0	0%	0	0	0
Expenditures										
420460 Fire Department -			1,137	295	530	56%	235	0	235	44%
Total Expenditures			1,137	295	530	56%	235	0	235	44%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2940 ECONOMIC DEVELOPMENT

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
323050 Business Licenses					0	0%	10,000	0	10,000	*****%
334000 State Grants					10,000	0%	10,000	0	10,000	100%
334075 Big Sky Economic	97,893	960	150,000	25,000	0	***%	0	0	0	0%
Total Revenues	97,893	960	150,000	25,000	10,000	250%	20,000	0	20,000	200%
Expenditures										
410210 Administration			7,550		0	0%	0	0	0	0%
410550 Adminstration	104,317	5,576	171,179	36,307	23,277	156%	0	0	0	0%
470310					0	0%	10,000	0	10,000	*****%
Total Expenditures	104,317	5,576	178,729	36,307	23,277	156%	10,000	0	10,000	42%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

2987 JEAN THOMAS PARK BEAUTIFICATIION FUND

	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21	
Revenue											
365000 Contributions and		75,000				0	0%	0	0	0	0%
Total Revenues		75,000				0	0%	0	0	0	0%
Expenditures											
460430 Parks					3,500	0%		0	0	0	0%
Total Expenditures					3,500	0%		0	0	0	0%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

4000 CAPITAL IMPROVEMENTS

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	-----				Budget	Rec.	Budget	Change	Budget	Budget
	16-17	17-18	18-19	19-20	19-20	19-20	20-21	20-21	20-21	20-21
Revenue										
311010 Real Property Taxes				8,967	11,001	82%	11,000	0	11,000	99%
311020 Personal Property Taxes				82	0	***%	0	0	0	0%
311021 Mobile Homes				5	0	***%	0	0	0	0%
314140 Local Option Tax				2,031	0	***%	0	0	0	0%
362000 Other Miscellaneous				5	0	***%	0	0	0	0%
367000 Sale of Junk or Salvage		5,003	35,000		0	0%	0	0	0	0%
371010 Investment Earnings	405	407	407	53	0	***%	0	0	0	0%
383000 Interfund Operating		1,268	5,000		60,000	0%	0	0	0	0%
Total Revenues	405	6,678	40,407	11,143	71,001	16%	11,000	0	11,000	15%
Expenditures										
411201 Town Hall/Annex Building	8,625		7,052		0	0%	0	0	0	0%
420100 Law Enforcement Services	6,522				40,000	0%	45,000	0	45,000	112%
420400 Fire Protection & Control	51,150				0	0%	31,320	0	31,320	*****%
420421 Fire Department -				2,826	11,500	25%	0	0	0	0%
420460 Fire Department -	1,300	71,658			0	0%	0	0	0	0%
420730 Emergency Medical		20,650			0	0%	0	0	0	0%
430100 Public Works	11,347				0	0%	10,500	0	10,500	*****%
430200 Road & Street Services				20,528	4,700	437%	0	0	0	0%
460430 Parks			7,685		0	0%	10,000	0	10,000	*****%
521000 Interfund Operating			29,000		0	0%	0	0	0	0%
Total Expenditures	78,944	92,308	43,737	23,354	56,200	42%	96,820	0	96,820	172%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

4001 SIDEWALK IMPROVEMENT

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
311010 Real Property Taxes	4,320				0	0%	0	0	0	0%
371010 Investment Earnings	26	26	26	4	0	***%	0	0	0	0%
Total Revenues	4,346	26	26	4	0	***%	0	0	0	0%
Expenditures										
430262 Sidewalks Improvements					15,000	0%	20,000	0	20,000	133%
Total Expenditures					15,000	0%	20,000	0	20,000	133%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

4002 FIRE ENGINE CAPITAL IMPROVEMENT

	Actuals			Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
	19-20	20-21	20-21	19-20	20-21	20-21	20-21	20-21	20-21
Revenue									
365000 Contributions and		1,350		0	0%	0	0	0	0%
367000 Sale of Junk or Salvage			10,000	0	0%	0	0	0	0%
371010 Investment Earnings	55	45	45	0	0%	0	0	0	0%
Total Revenues	55	1,395	10,045	0	0%	0	0	0	0%
Expenditures									
420400 Fire Protection & Control	300			0	0%	0	0	0	0%
420460 Fire Department -		6,119	25,000	25,000	100%	0	0	0	0%
521000 Interfund Operating		1,268		0	0%	0	0	0	0%
Total Expenditures	300	7,387	25,000	25,000	100%	0	0	0	0%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

5210 WATER

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
334131 USDA Grant			1,424		0	0%	0	0	0	0%
343022 Metered & Unmetered Water	276,535	291,277	305,278	288,256	295,081	98%	305,000	0	305,000	103%
343025 Water Permits	53,900	50,050	57,750	29,645	40,500	73%	25,000	0	25,000	61%
343027 Miscellaneous Water	19,788	1,285	3,963	8,025	0	***%	5,000	0	5,000	*****%
343028 Water Testing Charge				2,667	0	***%	3,000	0	3,000	*****%
343029 Help 4 You Contributions	3,951	22			0	0%	0	0	0	0%
371010 Investment Earnings	3,459	3,431	3,182		3,200	0%	0	0	0	0%
383000 Interfund Operating	59				0	0%	0	0	0	0%
Total Revenues	357,692	346,065	371,597	328,593	338,781	97%	338,000	0	338,000	99%
Expenditures										
430500 Water Utilities			10		0	0%	0	0	0	0%
430510 Administration	181,518	197,597	202,489	217,836	205,702	106%	186,217	0	186,217	90%
430530 Source of Supply &	66,982	64,453	118,465	191,681	458,857	42%	113,200	0	113,200	24%
430540 Purification and	6,485	20,290	23,840	28,118	25,565	110%	25,372	0	25,372	99%
430550 Transmission &	12,264	22,924	58,610	52,006	34,116	152%	35,500	0	35,500	104%
521000 Interfund Operating					0	0%	3,500	0	3,500	*****%
Total Expenditures	267,249	305,264	403,414	489,641	724,240	68%	363,789	0	363,789	50%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

5220 WATER PROJECT

Actuals				Current	%	Prelim.	Budget	Final	% Old
16-17	17-18	18-19	19-20	Budget	Rec.	Budget	Change	Budget	Budget
				19-20	19-20	20-21	20-21	20-21	20-21

Expenditures

430500 Water Utilities	513				0	0%	0	0	0	0%
Total Expenditures	513				0	0%	0	0	0	0%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

5250 WATER BOND PRINCIPAL & INTEREST

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
363020 Bond Principal and	181,887	184,881	188,443	191,947	188,968	102%	191,950	0	191,950	101%
Total Revenues	181,887	184,881	188,443	191,947	188,968	102%	191,950	0	191,950	101%
Expenditures										
490200 Revenue Bonds	91,008	91,008	91,008	91,008	91,008	100%	191,947	0	191,947	210%
Total Expenditures	91,008	91,008	91,008	91,008	91,008	100%	191,947	0	191,947	210%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

5310 SEWER

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
331005 USDA Rural Development		19,565			0	0%	0	0	0	0%
334131 USDA Grant			1,424		0	0%	0	0	0	0%
343030 Sewer Revenues			165	1,035	0	***%	0	0	0	0%
343031 Sewer Service Charges	304,995	319,638	335,884	353,043	324,519	109%	335,000	0	335,000	103%
343033 Sewer Permits	13,455	12,420	15,525	7,970	13,385	60%	10,000	0	10,000	74%
343037 Miscellaneous Sewer	5,100		1,035	1,035	0	***%	0	0	0	0%
343039 Help 4 You Contributions	8,518	47			0	0%	0	0	0	0%
371010 Investment Earnings	1,843	1,843	2,110		1,600	0%	0	0	0	0%
Total Revenues	333,911	353,513	356,143	363,083	339,504	107%	345,000	0	345,000	101%
Expenditures										
430600 Sewer Utilities		19,565	10		0	0%	0	0	0	0%
430610 Administration	179,828	186,929	204,258	217,117	203,243	107%	187,297	0	187,297	92%
430630 Collection & Transmission	14,806	15,459	11,386	2,062	17,058	12%	17,050	0	17,050	99%
430640 Treatment and Disposal -	102,101	83,539	126,923	83,404	102,123	82%	102,000	0	102,000	99%
521000 Interfund Operating					0	0%	4,100	0	4,100	*****%
Total Expenditures	296,735	305,492	342,577	302,583	322,424	94%	310,447	0	310,447	96%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

5320 SEWER PROJECT

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget	Rec.	Budget	Change	Budget	Budget
	19-20	20-21	20-21	20-21	20-21	20-21	20-21	20-21	20-21	20-21
Revenue										
331005 USDA Rural Development	281,215				0	0%	0	0	0	0%
334120 Treasure State Endowment	15,000				0	0%	0	0	0	0%
334121 DNRC Grant	5,000				0	0%	0	0	0	0%
Total Revenues	301,215				0	0%	0	0	0	0%
Expenditures										
430600 Sewer Utilities	299,244				0	0%	0	0	0	0%
Total Expenditures	299,244				0	0%	0	0	0	0%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

5350 SEWER BOND PRINCIPAL & INTEREST

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
363020 Bond Principal and	217,257	220,854	225,169	229,509	224,844	102%	229,500	0	229,500	102%
Total Revenues	217,257	220,854	225,169	229,509	224,844	102%	229,500	0	229,500	102%
Expenditures										
490200 Revenue Bonds	189,528	189,528	189,528	189,528	189,528	100%	229,500	0	229,500	121%
Total Expenditures	189,528	189,528	189,528	189,528	189,528	100%	229,500	0	229,500	121%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

5610 AIRPORT

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
311010 Real Property Taxes	331	4,481	6,066	5,284	5,242	101%	5,300	0	5,300	101%
312000 P & I on Delinquent Taxes		10	60		0	0%	0	0	0	0%
331129 Federal Aeronautics	-25,221			-7,063	0	***%	0	0	0	0%
343062 Aviation Fuel	1,321	781	931	990	911	109%	1,000	0	1,000	109%
343063 Tie Down Fees	2,159	424	954	2,364	900	263%	1,300	0	1,300	144%
343064 Hanger and Land Lease	7,339	14,276	13,038	13,358	10,500	127%	14,000	0	14,000	133%
343065 User and Business Fees	8,400	7,845	9,163	9,300	9,750	95%	10,000	0	10,000	102%
360000 MISCELLANEOUS REVENUE	60	58,025		265	14,000	2%	30,000	0	30,000	214%
365000 Contributions and			560		0	0%	0	0	0	0%
371010 Investment Earnings	242	232	278	24	232	10%	0	0	0	0%
383000 Interfund Operating		88,303	11,250	9,884	10,038	98%	12,000	0	12,000	119%
Total Revenues	-5,369	174,377	42,300	34,406	51,573	67%	73,600	0	73,600	142%
Expenditures										
430300 Airport	-39,272	18,115	26,017	65,793	27,269	241%	86,285	0	86,285	316%
490500 Other Debt Service	8,559	16,037	11,687	9,885	0	***%	0	0	0	0%
Total Expenditures	-30,713	34,152	37,704	75,678	27,269	278%	86,285	0	86,285	316%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

5620 AIRPORT PROJECT

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
331129 Federal Aeronautics	1,854,614	125,740	153,975	74,525	193,500	39%	1,560,071	0	1,560,071	806%
334030 Montana Aeronautics Grant	26,680				0	0%	209,188	0	209,188	*****%
Total Revenues	1,881,294	125,740	153,975	74,525	193,500	39%	1,769,259	0	1,769,259	914%
Expenditures										
430300 Airport	2,072,711		178,927	397,191	215,000	185%	1,769,597	0	1,769,597	823%
Total Expenditures	2,072,711		178,927	397,191	215,000	185%	1,769,597	0	1,769,597	823%

Revenue & Expenditure Budget Summary For the Year: 2020-2021

7120 FIREMEN'S DISABILITY

	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
Revenue										
311021 Mobile Homes		3			0	0%	0	0	0	0%
335050 Insurance Premium	3,571	3,888	4,012		4,000	0%	4,000	0	4,000	100%
Total Revenues	3,571	3,891	4,012		4,000	0%	4,000	0	4,000	100%
Expenditures										
510300 Other Unallocated Costs	3,571	3,888	4,012		4,000	0%	4,000	0	4,000	100%
Total Expenditures	3,571	3,888	4,012		4,000	0%	4,000	0	4,000	100%

Summary of all Fund Expenditures by Object

Fund	Personal FTE	Operating & Services	Capital Maintenance	Outlay	Transfers	Total
1000 GENERAL		477,810	413,807	16,000	10,000	917,617
2230 AMBULANCE			4,400			4,400
2250 PLANNING		18,012	10,188			28,200
2310 TAX INCREMENT FINANCE DISTRICT		11,700	2,025			13,725
2311 TARGETED ECONOMIC DEVELOPMENT DISTRICT					12,000	12,000
2390 DRUG FINES-FORFEITURES ACCOUNT			1,000			1,000
2394 BUILDING CODE ENFORCEMENT		68,749	33,069	35,000		136,818
2410 DAYTON LIGHTING #1 DISTRICT 55			2,100			2,100
2420 PETERSON ADDN LIGHTING #2 DISTRICT 80			1,500			1,500
2430 GEO SMITH LIGHTING #3 DISTRICT 76			2,400			2,400
2440 CREEKSIDE LIGHTING #4 DISTRICT 77			3,195			3,195
2450 TWIN CREEKS LIGHTING #5 DISTRICT			5,844			5,844
2810 POLICE TRAINING & PENSION			4,360			4,360
2820 GAS APPORTIONMENT TAX			60,000	85,000		145,000
2821 BaRSAA (HB 473)				82,000		82,000
2889 HEYER FOUNDATION GRANT			235			235
2940 ECONOMIC DEVELOPMENT			10,000			10,000
4000 CAPITAL IMPROVEMENTS				96,820		96,820
4001 SIDEWALK IMPROVEMENT				20,000		20,000
5210 WATER		114,364	220,925	25,000	3,500	363,789
5250 WATER BOND PRINCIPAL & INTEREST			191,947			191,947
5310 SEWER		114,366	191,981		4,100	310,447
5350 SEWER BOND PRINCIPAL & INTEREST			229,500			229,500
5610 AIRPORT		9,312	16,973	60,000		86,285
5620 AIRPORT PROJECT				1,769,597		1,769,597
7120 FIREMEN'S DISABILITY			4,000			4,000
Total:	814,313	1,409,449	2,189,417		29,600	4,442,779



Activity/Department Details

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
	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
	Community Development Economic Development	Planning & Zoning Economic Development	Planning & Zoning, Economic Development, North Stevensville TIFD, Stevensville Airport TEDD
Other	Non-Departmental	Insurance, Contingencies, Transfers, Principal & Interest	General

**Activity/Department Budget Detail
For the Year: 2020-2021**

1000 GENERAL

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
410000 General Government								
410100 Legislative Services								
410100 Legislative Services		0	0		12,972	13,500	0	26,472
Subtotal:		0	0		12,972	13,500	0	26,472
410200 Executive Services								
410200 Executive Services		15,844	15,576		5,609	7,065	0	12,674
410211 Council		17,335	15,376		0	0	0	0
Subtotal:		33,179	30,952		5,609	7,065	0	12,674
410300								
410360 City Court		47,339	40,665		18,771	28,765	0	47,536
410364 Prosecution Services		0	0		0	17,000	0	17,000
Subtotal:		47,339	40,665		18,771	45,765	0	64,536
410500								
410530 Audit Services		4,080	3,576		0	5,000	0	5,000
410550 Administration		83,414	79,822		66,830	15,695	0	82,525
Subtotal:		87,494	83,398		66,830	20,695	0	87,525
410600 Elections								
410600 Elections		2,000	1,429		0	0	0	0
Subtotal:		2,000	1,429		0	0	0	0
411100 Legal Services								
411100 Legal Services		31,000	32,035		0	17,000	0	17,000
Subtotal:		31,000	32,035		0	17,000	0	17,000
411200 Facilities Administration								
411200 Facilities Administration		0	0		0	0	0	0
411201 Town Hall/Annex Building		7,155	6,006		0	7,170	6,500	13,670
Subtotal:		7,155	6,006		0	7,170	6,500	13,670
Group:		208,167	194,485		104,182	111,195	6,500	221,877

**Activity/Department Budget Detail
For the Year: 2020-2021**

1000 GENERAL

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget

420000 Public Safety								
420100 Law Enforcement Services								
420100 Law Enforcement Services		266,976	260,599		286,600	59,653	0	346,253
Subtotal:		266,976	260,599		286,600	59,653	0	346,253
420400 Fire Protection & Control								
420410 Fire Department - Administration		42,504	19,574		22,204	17,807	0	40,011
420421 Fire Department - Facilities Station		919	1,807		0	3,100	4,000	7,100
420422 Fire Department - Facilities Station		630	312		0	630	500	1,130
420440 Fire Department - Fire Prevention		300	288		0	800	0	800
420460 Fire Department - Suppression		26,382	38,556		0	30,637	0	30,637
Subtotal:		70,735	60,537		22,204	52,974	4,500	79,678
Group:		337,711	321,361		308,804	112,627	4,500	425,931
430100 Public Works Administration								
430100 Public Works Administration		81,493	63,071		61,950	17,006	0	78,956
Subtotal:		81,493	63,071		61,950	17,006	0	78,956
430200 Road & Street Services								
430200 Road & Street Services		9,476	12,112		0	2,003	0	2,003
430263 Street Lighting		13,420	12,081		0	13,000	0	13,000
Subtotal:		22,896	24,193		0	15,003	0	15,003

**Activity/Department Budget Detail
For the Year: 2020-2021**

1000 GENERAL

Account	FTE	Budget	Actual	FTE	(100) Services	(200-800) Maintenance	(900)1 Outlay	Final Budget
430900 Cemetery Services								
430900 Cemetery Services		6,648	3,730		0	11,285	0	11,285
Subtotal:		6,648	3,730		0	11,285	0	11,285
Group:		111,037	90,994		61,950	43,294	0	105,244
460000 Culture and Recreation								
460000 Culture and Recreation								
460300 Community Events								
460300 Community Events		5,425	267		0	500	0	500
Subtotal:		5,425	267		0	500	0	500
460400 Park & Recreation Services								
460410 Administration		0	0		48,361	200	0	48,561
460430 Parks		11,602	11,001		58,795	9,875	5,000	73,670
460437 Forestry and Nursery		4,200	3,378		0	4,000	0	4,000
460445 Swimming Pool / Aquatics		0	0		10,500	9,535	0	20,035
460450 Spectator Recreation - Pool		30,856	31,854		7,799	0	0	7,799
Subtotal:		46,658	46,267		125,455	23,610	5,000	154,065
Group:		52,083	46,534		125,455	24,110	5,000	154,565

**Activity/Department Budget Detail
For the Year: 2020-2021**

1000 GENERAL

Account -----	FTE -----	Budget -----	Actual -----	FTE -----	(100) Services -----	(200-800) Maintenance -----	(900)1 Outlay -----	Final Budget -----
520000 Other Financing Uses								
521000 Interfund Operating Transfers Out								
521000 Interfund Operating Transfers Out		24,000	0		0	10,000	0	10,000
Subtotal:		24,000	0		0	10,000	0	10,000
Group: _____		24,000	0	_____	0	10,000	0	10,000
Fund: _____		732,998	653,374	_____	600,391	301,226	16,000	917,617

**Activity/Department Budget Detail
For the Year: 2020-2021**

2230 AMBULANCE

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
420000 Public Safety								
420700								
420730 Emergency Medical Services		3,566	5,314		0	4,400	0	4,400
Subtotal:	_____	3,566	5,314	_____	0	4,400	0	4,400
Group:	_____	3,566	5,314	_____	0	4,400	0	4,400
Fund:	_____	3,566	5,314	_____	0	4,400	0	4,400

**Activity/Department Budget Detail
For the Year: 2020-2021**

2250 PLANNING

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
410000 General Government								
411000 Planning & Research Services								
411010 Administration		0		0	21,100	7,100	0	28,200
Subtotal:		0		6	21,100	7,100	0	28,200
Group: _____		4,179	10,287	_____	21,100	7,100	0	28,200
Fund: _____		4,179	10,287	_____	21,100	7,100	0	28,200

**Activity/Department Budget Detail
For the Year: 2020-2021**

2310 TAX INCREMENT FINANCE DISTRICT

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
410000 General Government								
410200 Executive Services								
410210 Administration		22,900	643		13,725	0	0	13,725
Subtotal:	_____	22,900	643	_____	13,725	0	0	13,725
Group:	_____	22,900	643	_____	13,725	0	0	13,725
Fund:	_____	22,900	643	_____	13,725	0	0	13,725

**Activity/Department Budget Detail
For the Year: 2020-2021**

2311 TARGETED ECONOMIC DEVELOPMENT DISTRICT

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
520000 Other Financing Uses								
521000 Interfund Operating Transfers Out								
521000 Interfund Operating Transfers Out		10,038	9,884		0	12,000	0	12,000
Subtotal:		10,038	9,884		0	12,000	0	12,000
Group: _____		10,038	9,884	_____	0	12,000	0	12,000
Fund: _____		10,038	9,884	_____	0	12,000	0	12,000

**Activity/Department Budget Detail
For the Year: 2020-2021**

2390 DRUG FINES-FORFEITURES ACCOUNT

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
410000 General Government								
410200 Executive Services								
410200 Executive Services		0		0		1,000	0	1,000
Subtotal: _____		0		0 _____		1,000	0	1,000
Group: _____		0		0 _____		1,000	0	1,000
Fund: _____		500		0 _____		1,000	0	1,000

**Activity/Department Budget Detail
For the Year: 2020-2021**

2394 BUILDING CODE ENFORCEMENT

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
420000 Public Safety								
420500								
420531 Building Inspection		55,983	47,238		82,555	19,263	35,000	136,818
Subtotal:		55,983	47,238		82,555	19,263	35,000	136,818
Group: _____		55,983	47,238	_____	82,555	19,263	35,000	136,818
Fund: _____		55,983	47,238	_____	82,555	19,263	35,000	136,818

Activity/Department Budget Detail For the Year: 2020-2021

2410 DAYTON LIGHTING #1 DISTRICT 55

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
430000 Public Works								
430200 Road & Street Services								
430263 Street Lighting		3,583	3,020		0	2,100	0	2,100
Subtotal:	_____	3,583	3,020	_____	0	2,100	0	2,100
Group:	_____	3,583	3,020	_____	0	2,100	0	2,100
Fund:	_____	3,583	3,020	_____	0	2,100	0	2,100

**Activity/Department Budget Detail
For the Year: 2020-2021**

2420 PETERSON ADDN LIGHTING #2 DISTRICT 80

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
430000 Public Works								
430200 Road & Street Services								
430263 Street Lighting		2,606	2,196		0	1,500	0	1,500
Subtotal: _____		2,606	2,196	_____	0	1,500	0	1,500
Group: _____		2,606	2,196	_____	0	1,500	0	1,500
Fund: _____		2,606	2,196	_____	0	1,500	0	1,500

Activity/Department Budget Detail For the Year: 2020-2021

2430 GEO SMITH LIGHTING #3 DISTRICT 76

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
430000 Public Works								
430200 Road & Street Services								
430263 Street Lighting		3,954	3,263		0	2,400	0	2,400
Subtotal:	_____	3,954	3,263	_____	0	2,400	0	2,400
Group:	_____	3,954	3,263	_____	0	2,400	0	2,400
Fund:	_____	3,954	3,263	_____	0	2,400	0	2,400

Activity/Department Budget Detail For the Year: 2020-2021

2440 CREEKSIDE LIGHTING #4 DISTRICT 77

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
430000 Public Works								
430200 Road & Street Services								
430263 Street Lighting		3,195	3,652		0	3,195	0	3,195
Subtotal:	_____	3,195	3,652	_____	0	3,195	0	3,195
Group:	_____	3,195	3,652	_____	0	3,195	0	3,195
Fund:	_____	3,195	3,652	_____	0	3,195	0	3,195

**Activity/Department Budget Detail
For the Year: 2020-2021**

2450 TWIN CREEKS LIGHTING #5 DISTRICT

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
430000 Public Works								
430200 Road & Street Services								
430263 Street Lighting		5,844	4,475		0	5,844	0	5,844
Subtotal:	_____	5,844	4,475	_____	0	5,844	0	5,844
Group:	_____	5,844	4,475	_____	0	5,844	0	5,844
Fund:	_____	5,844	4,475	_____	0	5,844	0	5,844

**Activity/Department Budget Detail
For the Year: 2020-2021**

2810 POLICE TRAINING & PENSION

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
420000 Public Safety								
420100 Law Enforcement Services								
420100 Law Enforcement Services		9,000	5,322		0	4,360	0	4,360
Subtotal:		9,000	5,322		0	4,360	0	4,360
Group: _____		9,000	5,322	_____	0	4,360	0	4,360
Fund: _____		9,000	5,322	_____	0	4,360	0	4,360

**Activity/Department Budget Detail
For the Year: 2020-2021**

2820 GAS APPORTIONMENT TAX

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
430000 Public Works								
430200 Road & Street Services		108,000	18,090		0	60,000	85,000	145,000
430200 Road & Street Services								
Subtotal:	_____	108,000	18,090	_____	0	60,000	85,000	145,000
Group:	_____	108,000	18,090	_____	0	60,000	85,000	145,000
Fund:	_____	108,000	18,090	_____	0	60,000	85,000	145,000

**Activity/Department Budget Detail
For the Year: 2020-2021**

2821 BaRSAA (HB 473)

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
430000 Public Works								
430200 Road & Street Services		55,385	0		0	0	82,000	82,000
430200 Road & Street Services		55,385	0		0	0	82,000	82,000
Subtotal:		55,385	0		0	0	82,000	82,000
Group:		55,385	0		0	0	82,000	82,000
Fund:		55,385	0		0	0	82,000	82,000

**Activity/Department Budget Detail
For the Year: 2020-2021**

2889 HEYER FOUNDATION GRANT

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
420000 Public Safety								
420400 Fire Protection & Control								
420460 Fire Department - Suppression		530	295		0	235	0	235
Subtotal:	_____	530	295	_____	0	235	0	235
Group:	_____	530	295	_____	0	235	0	235
Fund:	_____	530	295	_____	0	235	0	235

**Activity/Department Budget Detail
For the Year: 2020-2021**

2940 ECONOMIC DEVELOPMENT

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
410000 General Government								
410210 Administration		0	0		0	0	0	0
410500								
410510		0	0		0	0	0	0
410550 Administration		23,277	36,306		0	0	0	0
Subtotal:		23,277	36,306		0	0	0	0
411200 Facilities Administration								
411200 Facilities Administration		0	0		0	0	0	0
Subtotal:	_____	0	0	_____	0	0	0	0
Group:	_____	23,277	36,306	_____	0	0	0	0
470300								
470310		0	0		0	10,000	0	10,000
Subtotal:	_____	0	0	_____	0	10,000	0	10,000
Group:	_____	0	0	_____	0	10,000	0	10,000
Fund:	_____	23,277	36,306	_____	0	10,000	0	10,000

**Activity/Department Budget Detail
For the Year: 2020-2021**

2987 JEAN THOMAS PARK BEAUTIFICATIION FUND

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
460000 Culture and Recreation								
460400 Park & Recreation Services								
460430 Parks		3,500		0	0	0	0	0
Subtotal:	_____	3,500		_____	0	0	0	0
Group:	_____	3,500		_____	0	0	0	0
Fund:	_____	3,500		_____	0	0	0	0

**Activity/Department Budget Detail
For the Year: 2020-2021**

4000 CAPITAL IMPROVEMENTS

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget

410000 General Government								
410500								
410550 Administration		0	0		0	0	0	0
Subtotal:	_____	0	0	_____	0	0	0	0
411200 Facilities Administration								
411201 Town Hall/Annex Building		0	0		0	0	0	0
Subtotal:	_____	0	0	_____	0	0	0	0
Group:	_____	0	0	_____	0	0	0	0
420000 Public Safety								
420100 Law Enforcement Services								
420100 Law Enforcement Services		40,000	0		0	0	45,000	45,000
Subtotal:	_____	40,000	0	_____	0	0	45,000	45,000
420400 Fire Protection & Control								
420400 Fire Protection & Control		0	0		0	0	31,320	31,320
420421 Fire Department - Facilities Station		11,500	2,826		0	0	0	0
420460 Fire Department - Suppression		0	0		0	0	0	0
Subtotal:	_____	11,500	2,826	_____	0	0	31,320	31,320
420700								
420730 Emergency Medical Services		0	0		0	0	0	0
Subtotal:	_____	0	0	_____	0	0	0	0
Group:	_____	51,500	2,826	_____	0	0	76,320	76,320
430000 Public Works								
430100 Public Works Administration								
430100 Public Works Administration		0	0		0	0	10,500	10,500
Subtotal:	_____	0	0	_____	0	0	10,500	10,500
430200 Road & Street Services								
430200 Road & Street Services		4,700	20,528		0	0	0	0
Subtotal:	_____	4,700	20,528	_____	0	0	0	0
430900 Cemetery Services								
430900 Cemetery Services		0	0		0	0	0	0
Subtotal:	_____	0	0	_____	0	0	0	0
Group:	_____	4,700	20,528	_____	0	0	10,500	10,500
460000 Culture and Recreation								
460400 Park & Recreation Services								
460430 Parks		0	0		0	0	10,000	10,000
460450 Spectator Recreation - Pool		0	0		0	0	0	0
Subtotal:	_____	0	0	_____	0	0	10,000	10,000
Group:	_____	0	0	_____	0	0	10,000	10,000

**Activity/Department Budget Detail
For the Year: 2020-2021**

4000 CAPITAL IMPROVEMENTS

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
510000 Miscellaneous								
510300 Other Unallocated Costs								
510300 Other Unallocated Costs		0	0		0	0	0	0
Subtotal:	_____	0	0	_____	0	0	0	0
Group:	_____	0	0	_____	0	0	0	0
520000 Other Financing Uses								
521000 Interfund Operating Transfers Out								
521000 Interfund Operating Transfers Out		0	0		0	0	0	0
Subtotal:	_____	0	0	_____	0	0	0	0
Group:	_____	0	0	_____	0	0	0	0
Fund:	_____	56,200	23,354	_____	0	0	96,820	96,820

**Activity/Department Budget Detail
For the Year: 2020-2021**

4001 SIDEWALK IMPROVEMENT								
Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
-----	-----	-----	-----	-----	-----	-----	-----	-----
410000 General Government								
411800								
411850 Special Projects		0	0		0	0	0	0
Subtotal:	_____	0	0	_____	0	0	0	0
Group:	_____	0	0	_____	0	0	0	0
430000 Public Works								
430200 Road & Street Services								
430262 Sidewalks Improvements		15,000	0		0	0	20,000	20,000
Subtotal:		15,000	0		0	0	20,000	20,000
Group:	_____	15,000	0	_____	0	0	20,000	20,000
Fund:	_____	15,000	0	_____	0	0	20,000	20,000

**Activity/Department Budget Detail
For the Year: 2020-2021**

4002 FIRE ENGINE CAPITAL IMPROVEMENT

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
420000 Public Safety								
420400 Fire Protection & Control								
420400 Fire Protection & Control		0	0		0	0	0	0
420460 Fire Department - Suppression		25,000	25,000		0	0	0	0
Subtotal:		25,000	25,000		0	0	0	0
Group: _____		25,000	25,000	_____	0	0	0	0
520000 Other Financing Uses								
521000 Interfund Operating Transfers Out								
521000 Interfund Operating Transfers Out		0	0		0	0	0	0
Subtotal:		0	0		0	0	0	0
Group: _____		0	0	_____	0	0	0	0
Fund: _____		25,000	25,000	_____	0	0	0	0

**Activity/Department Budget Detail
For the Year: 2020-2021**

5210 WATER

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
430500 Water Utilities								
430510 Administration		205,702	217,836		148,431	37,786	0	186,217
430530 Source of Supply & Pumping (Wells)		458,857	191,679		0	88,200	25,000	113,200
430540 Purification and Treatment (Plant)		25,565	28,118		0	25,372	0	25,372
430550 Transmission & Distribution (Lines)		34,116	52,006		0	35,500	0	35,500
Subtotal:	-----	724,240	489,639	-----	148,431	186,858	25,000	360,289
Group:	-----	724,240	489,639	-----	148,431	186,858	25,000	360,289
520000 Other Financing Uses								
521000 Interfund Operating Transfers Out								
521000 Interfund Operating Transfers Out		0	0		0	3,500	0	3,500
Subtotal:		0	0		0	3,500	0	3,500
Group:	-----	0	0	-----	0	3,500	0	3,500
Fund:	-----	724,240	489,639	-----	148,431	190,358	25,000	363,789

**Activity/Department Budget Detail
For the Year: 2020-2021**

5250 WATER BOND PRINCIPAL & INTEREST

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
490000 Debt Service Reserve								
490200 Revenue Bonds								
490200 Revenue Bonds		91,008	91,008		0	191,947	0	191,947
Subtotal:	_____	91,008	91,008	_____	0	191,947	0	191,947
Group:	_____	91,008	91,008	_____	0	191,947	0	191,947
520000 Other Financing Uses								
521000 Interfund Operating Transfers Out								
521000 Interfund Operating Transfers Out		0	0		0	0	0	0
Subtotal:	_____	0	0	_____	0	0	0	0
Group:	_____	0	0	_____	0	0	0	0
Fund:	_____	91,008	91,008	_____	0	191,947	0	191,947

**Activity/Department Budget Detail
For the Year: 2020-2021**

5310 SEWER

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
430600 Sewer Utilities								
430600 Sewer Utilities		0	0		0	0	0	0
430610 Administration		203,243	217,118		148,435	38,862	0	187,297
430630 Collection & Transmission - Main		17,058	2,062		0	17,050	0	17,050
430640 Treatment and Disposal - Plants		102,123	83,405		0	102,000	0	102,000
Subtotal:		322,424	302,585		148,435	157,912	0	306,347
Group: _____		322,424	302,585	_____	148,435	157,912	0	306,347
520000 Other Financing Uses								
521000 Interfund Operating Transfers Out								
521000 Interfund Operating Transfers Out		0	0		0	4,100	0	4,100
Subtotal:		0	0		0	4,100	0	4,100
Group: _____		0	0	_____	0	4,100	0	4,100
Fund: _____		322,424	302,585	_____	148,435	162,012	0	310,447

**Activity/Department Budget Detail
For the Year: 2020-2021**

5350 SEWER BOND PRINCIPAL & INTEREST

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
490200 Revenue Bonds								
490200 Revenue Bonds		189,528	189,528		0	229,500	0	229,500
Subtotal:	_____	189,528	189,528	_____	0	229,500	0	229,500
Group:	_____	189,528	189,528	_____	0	229,500	0	229,500
520000 Other Financing Uses								
521000 Interfund Operating Transfers Out								
521000 Interfund Operating Transfers Out			0	0	0	0	0	0
Subtotal:			0	0	0	0	0	0
Group:	_____		0	0	0	0	0	0
Fund:	_____	189,528	189,528	_____	0	229,500	0	229,500

**Activity/Department Budget Detail
For the Year: 2020-2021**

Account	Previous FTE	Previous Budget	Previous Actual	Authorized FTE	(100) Personal Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
5610 AIRPORT								
430300 Airport								
430300 Airport		27,269	65,792		10,637	15,648	60,000	86,285
Subtotal:		27,269	65,792		10,637	15,648	60,000	86,285
Group:		27,269	65,792		10,637	15,648	60,000	86,285
520000 Other Financing Uses								
521000 Interfund Operating Transfers Out								
521000 Interfund Operating Transfers Out		0	0		0	0	0	0
Subtotal:		0	0		0	0	0	0
Group:		0	0		0	0	0	0
Fund:		27,269	75,676		10,637	15,648	60,000	86,285

**Activity/Department Budget Detail
For the Year: 2020-2021**

5620 AIRPORT PROJECT

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
430000 Public Works								
430300 Airport								
430300 Airport		215,000	397,191		0	0	1,769,597	1,769,597
Subtotal:	_____	215,000	397,191	_____	0	0	1,769,597	1,769,597
Group:	_____	215,000	397,191	_____	0	0	1,769,597	1,769,597
Fund:	_____	215,000	397,191	_____	0	0	1,769,597	1,769,597

**Activity/Department Budget Detail
For the Year: 2020-2021**

7120 FIREMEN'S DISABILITY

Account -----	Previous FTE -----	Previous Budget -----	Previous Actual -----	Authorized FTE -----	(100) Personal Services -----	(200-800) Operating & Maintenance -----	(900) Capital Outlay -----	Final Budget -----
510000 Miscellaneous								
510300 Other Unallocated Costs								
510300 Other Unallocated Costs		4,000		0		0	4,000	0
Subtotal:		4,000		0		0	4,000	0
Group: _____		4,000		0 _____		0	4,000	0
Fund: _____		4,000		0 _____		0	4,000	0
Grand Total:		2,718,707	2,397,340	_____	1,025,274	1,228,088	2,189,417	4,442,779

Appendix A: Salary & Wages Information

Administration Pay Matrix FY21

	Entry Level	Mid-Point	Maximum
Administrative Assistant I	\$ 14.86	\$ 16.35	\$ 17.98
Administrative Assistant II	\$ 15.02	\$ 16.52	\$ 18.17
Deputy Clerk	\$ 15.85	\$ 17.43	\$ 19.17
Town Clerk	\$ 17.90	\$ 19.69	\$ 21.66
Fianance Officer	\$ 21.00	\$ 26.25	\$ 31.50

Community Development Pay Matrix FY21

	Entry Level	Mid-Point	Maximum
Building Inspector I	\$ 16.90	\$ 18.59	\$ 20.45
Building Inspector II	\$ 18.52	\$ 20.37	\$ 22.41
Building Inspector III	\$ 18.80	\$ 20.68	\$ 22.75
Building Official	\$ 20.56	\$ 22.62	\$ 24.88
Community Development Director	\$ 21.00	\$ 26.25	\$ 31.50

Court Pay Matrix FY21

	Entry Level	Mid-Point	Maximum
Court Clerk	\$ 15.02	\$ 16.52	\$ 18.17

Fire Department Pay Matrix FY21

	Entry Level	Mid-Point	Maximum
Administrative Assistant II	\$ 15.02	\$ 16.52	\$ 18.17

Parks & Recreation Pay Matrix FY21

	Entry Level	Mid-Point	Maximum
Aquatics Instructor	\$ 12.00	\$ 13.20	\$ 14.52
Lifeguard	\$ 9.50	\$ 10.45	\$ 11.50
Park Attendant	\$ 9.15	\$ 10.07	\$ 11.07
Recreation Aide	\$ 9.15	\$ 10.07	\$ 11.07
Parks & Recreation Director	\$ 17.00	\$ 21.25	\$ 25.50

Police Pay Matrix FY21

Police Officers			Corporal			Sergant			Chief		
Years of Service	7/1/2021	7/1/2019 Monthly	Years of Service	7/1/2021	7/1/2019 Monthly	Years of Service	7/1/2021	7/1/2019 Monthly	Years of Service	7/1/2021	7/1/2019 Monthly
0	\$ 18.36	\$ 3,182.40	0			0			0		
1	\$ 18.64	\$ 3,230.14	1			1			1		
2	\$ 18.91	\$ 3,278.59	2			2			2		
3	\$ 19.20	\$ 3,327.77	3			3			3		
4	\$ 19.49	\$ 3,377.68	4			4			4		
5	\$ 19.78	\$ 3,428.35	5	\$ 21.12	\$ 3,660.80	5	\$ 23.48	\$ 4,069.87	5		
6	\$ 20.08	\$ 3,479.77	6	\$ 21.44	\$ 3,715.71	6	\$ 23.83	\$ 4,130.91	6		
7	\$ 20.38	\$ 3,531.97	7	\$ 21.76	\$ 3,771.45	7	\$ 24.19	\$ 4,192.88	7		
8	\$ 20.68	\$ 3,584.95	8	\$ 22.08	\$ 3,828.02	8	\$ 24.55	\$ 4,255.77	8	\$ 26.79	\$ 4,643.60
9	\$ 20.99	\$ 3,638.72	9	\$ 22.42	\$ 3,885.44	9	\$ 24.92	\$ 4,319.61	9	\$ 27.19	\$ 4,713.25
10	\$ 21.31	\$ 3,693.30	10	\$ 22.75	\$ 3,943.72	10	\$ 25.29	\$ 4,384.40	10	\$ 27.60	\$ 4,783.95
11	\$ 21.52	\$ 3,730.24	11	\$ 22.98	\$ 3,983.16	11	\$ 25.55	\$ 4,428.25	11	\$ 27.88	\$ 4,831.79
12	\$ 21.74	\$ 3,767.54	12	\$ 23.21	\$ 4,022.99	12	\$ 25.80	\$ 4,472.53	12	\$ 28.15	\$ 4,880.11
13	\$ 21.95	\$ 3,805.22	13	\$ 23.44	\$ 4,063.22	13	\$ 26.06	\$ 4,517.25	13	\$ 28.44	\$ 4,928.91
14	\$ 22.17	\$ 3,843.27	14	\$ 23.68	\$ 4,103.85	14	\$ 26.32	\$ 4,562.43	14	\$ 28.72	\$ 4,978.20
15	\$ 22.39	\$ 3,881.70	15	\$ 23.91	\$ 4,144.89	15	\$ 26.58	\$ 4,608.05	15	\$ 29.01	\$ 5,027.98
16	\$ 22.62	\$ 3,920.52	16	\$ 24.15	\$ 4,186.34	16	\$ 26.85	\$ 4,654.13	16	\$ 29.30	\$ 5,078.26
17	\$ 22.84	\$ 3,959.72	17	\$ 24.39	\$ 4,228.20	17	\$ 27.12	\$ 4,700.67	17	\$ 29.59	\$ 5,129.04
18	\$ 23.07	\$ 3,999.32	18	\$ 24.64	\$ 4,270.48	18	\$ 27.39	\$ 4,747.68	18	\$ 29.89	\$ 5,180.33
19	\$ 23.30	\$ 4,039.31	19	\$ 24.88	\$ 4,313.19	19	\$ 27.66	\$ 4,795.16	19	\$ 30.19	\$ 5,232.14
20	\$ 23.54	\$ 4,079.71	20	\$ 25.13	\$ 4,356.32	20	\$ 27.94	\$ 4,843.11	20	\$ 30.49	\$ 5,284.46
21	\$ 23.71	\$ 4,110.30	21	\$ 25.32	\$ 4,388.99	21	\$ 28.15	\$ 4,879.43	21	\$ 30.72	\$ 5,324.09
22	\$ 23.89	\$ 4,141.13	22	\$ 25.51	\$ 4,421.91	22	\$ 28.36	\$ 4,916.03	22	\$ 30.95	\$ 5,364.02
23	\$ 24.07	\$ 4,172.19	23	\$ 25.70	\$ 4,455.08	23	\$ 28.57	\$ 4,952.90	23	\$ 31.18	\$ 5,404.25
24	\$ 24.25	\$ 4,203.48	24	\$ 25.90	\$ 4,488.49	24	\$ 28.79	\$ 4,990.04	24	\$ 31.41	\$ 5,444.79
25	\$ 24.43	\$ 4,235.01	25	\$ 26.09	\$ 4,522.15	25	\$ 29.00	\$ 5,027.47	25	\$ 31.65	\$ 5,485.62
26	\$ 24.62	\$ 4,266.77	26	\$ 26.29	\$ 4,556.07	26	\$ 29.22	\$ 5,065.17	26	\$ 31.89	\$ 5,526.76
27	\$ 24.80	\$ 4,298.77	27	\$ 26.48	\$ 4,590.24	27	\$ 29.44	\$ 5,103.16	27	\$ 32.12	\$ 5,568.21
28	\$ 24.99	\$ 4,331.01	28	\$ 26.68	\$ 4,624.67	28	\$ 29.66	\$ 5,141.44	28	\$ 32.37	\$ 5,609.98
29	\$ 25.17	\$ 4,363.49	29	\$ 26.88	\$ 4,659.35	29	\$ 29.88	\$ 5,180.00	29	\$ 32.61	\$ 5,652.05
30	\$ 25.36	\$ 4,396.22	30	\$ 27.08	\$ 4,694.30	30	\$ 30.11	\$ 5,218.85	30	\$ 32.85	\$ 5,694.44

Civilain Personnel			
	Entry Level	Mid-point	Maximum
Police Records Clerk	\$ 15.02	\$ 16.52	\$ 18.17

Civilian Positions
 receive the following
 annual adjustments:

1-10 years 1.50%
11-20 years 1.00%
21-30 years 0.75%

Public Works Pay Matrix FY21

Laborer			Public Works Assistant I			Public Works Assistant II			Public Works Assistant III			Public Works Supervisor			Public Works Director		
Years of PW Specific Experience	7/1/2021	7/1/2019 Monthly	Years of PW Specific Experience	7/1/2021	7/1/2019 Monthly	Years of PW Specific Experience	7/1/2021	7/1/2019 Monthly	Years of PW Specific Experience	7/1/2021	7/1/2019 Monthly	Years of PW Specific Experience	7/1/2021	7/1/2019 Monthly	Years of PW Specific Experience	7/1/2021	7/1/2019 Monthly
0	\$ 15.00	\$2,600.00	0	\$ 15.85	\$2,747.33	0	\$ 16.60	\$2,877.33	0	\$ 16.75	\$2,903.33	0	\$ 18.50	\$3,206.67	0	\$ 21.00	\$3,640.00
1	\$ 15.23	\$2,639.00	1	\$ 16.09	\$2,788.54	1	\$ 16.85	\$2,920.49	1	\$ 17.00	\$2,946.88	1	\$ 18.78	\$3,254.77	1	\$ 21.32	\$3,694.60
2	\$ 15.45	\$2,678.58	2	\$ 16.33	\$2,830.37	2	\$ 17.10	\$2,964.30	2	\$ 17.26	\$2,991.09	2	\$ 19.06	\$3,303.59	2	\$ 21.63	\$3,750.02
3	\$ 15.69	\$2,718.76	3	\$ 16.57	\$2,872.83	3	\$ 17.36	\$3,008.76	3	\$ 17.52	\$3,035.95	3	\$ 19.35	\$3,353.14	3	\$ 21.96	\$3,806.27
4	\$ 15.92	\$2,759.54	4	\$ 16.82	\$2,915.92	4	\$ 17.62	\$3,053.90	4	\$ 17.78	\$3,081.49	4	\$ 19.64	\$3,403.44	4	\$ 22.29	\$3,863.36
5	\$ 16.16	\$2,800.94	5	\$ 17.07	\$2,959.66	5	\$ 17.88	\$3,099.70	5	\$ 18.04	\$3,127.71	5	\$ 19.93	\$3,454.49	5	\$ 22.62	\$3,921.31
6	\$ 16.40	\$2,842.95	6	\$ 17.33	\$3,004.05	6	\$ 18.15	\$3,146.20	6	\$ 18.32	\$3,174.63	6	\$ 20.23	\$3,506.31	6	\$ 22.96	\$3,980.13
7	\$ 16.65	\$2,885.60	7	\$ 17.59	\$3,049.11	7	\$ 18.42	\$3,193.39	7	\$ 18.59	\$3,222.25	7	\$ 20.53	\$3,558.90	7	\$ 23.31	\$4,039.83
8	\$ 16.90	\$2,928.88	8	\$ 17.85	\$3,094.85	8	\$ 18.70	\$3,241.29	8	\$ 18.87	\$3,270.58	8	\$ 20.84	\$3,612.29	8	\$ 23.66	\$4,100.43
9	\$ 17.15	\$2,972.81	9	\$ 18.12	\$3,141.27	9	\$ 18.98	\$3,289.91	9	\$ 19.15	\$3,319.64	9	\$ 21.15	\$3,666.47	9	\$ 24.01	\$4,161.94
10	\$ 17.41	\$3,017.41	10	\$ 18.39	\$3,188.39	10	\$ 19.26	\$3,339.26	10	\$ 19.44	\$3,369.44	10	\$ 21.47	\$3,721.47	10	\$ 24.37	\$4,224.37
11	\$ 17.58	\$3,047.58	11	\$ 18.58	\$3,220.28	11	\$ 19.46	\$3,372.65	11	\$ 19.63	\$3,403.13	11	\$ 21.68	\$3,758.68	11	\$ 24.62	\$4,266.61
12	\$ 17.76	\$3,078.06	12	\$ 18.76	\$3,252.48	12	\$ 19.65	\$3,406.38	12	\$ 19.83	\$3,437.16	12	\$ 21.90	\$3,796.27	12	\$ 24.86	\$4,309.28
13	\$ 17.94	\$3,108.84	13	\$ 18.95	\$3,285.00	13	\$ 19.85	\$3,440.45	13	\$ 20.03	\$3,471.53	13	\$ 22.12	\$3,834.23	13	\$ 25.11	\$4,352.37
14	\$ 18.11	\$3,139.92	14	\$ 19.14	\$3,317.85	14	\$ 20.05	\$3,474.85	14	\$ 20.23	\$3,506.25	14	\$ 22.34	\$3,872.57	14	\$ 25.36	\$4,395.89
15	\$ 18.30	\$3,171.32	15	\$ 19.33	\$3,351.03	15	\$ 20.25	\$3,509.60	15	\$ 20.43	\$3,541.31	15	\$ 22.57	\$3,911.30	15	\$ 25.61	\$4,439.85
16	\$ 18.48	\$3,203.04	16	\$ 19.53	\$3,384.54	16	\$ 20.45	\$3,544.69	16	\$ 20.63	\$3,576.72	16	\$ 22.79	\$3,950.41	16	\$ 25.87	\$4,484.25
17	\$ 18.66	\$3,235.07	17	\$ 19.72	\$3,418.39	17	\$ 20.65	\$3,580.14	17	\$ 20.84	\$3,612.49	17	\$ 23.02	\$3,989.92	17	\$ 26.13	\$4,529.09
18	\$ 18.85	\$3,267.42	18	\$ 19.92	\$3,452.57	18	\$ 20.86	\$3,615.94	18	\$ 21.05	\$3,648.62	18	\$ 23.25	\$4,029.82	18	\$ 26.39	\$4,574.38
19	\$ 19.04	\$3,300.09	19	\$ 20.12	\$3,487.10	19	\$ 21.07	\$3,652.10	19	\$ 21.26	\$3,685.10	19	\$ 23.48	\$4,070.11	19	\$ 26.65	\$4,620.13
20	\$ 19.23	\$3,333.09	20	\$ 20.32	\$3,521.97	20	\$ 21.28	\$3,688.62	20	\$ 21.47	\$3,721.95	20	\$ 23.72	\$4,110.81	20	\$ 26.92	\$4,666.33
21	\$ 19.37	\$3,358.09	21	\$ 20.47	\$3,548.38	21	\$ 21.44	\$3,716.29	21	\$ 21.63	\$3,749.87	21	\$ 23.89	\$4,141.65	21	\$ 27.12	\$4,701.33
22	\$ 19.52	\$3,383.28	22	\$ 20.62	\$3,575.00	22	\$ 21.60	\$3,744.16	22	\$ 21.80	\$3,777.99	22	\$ 24.07	\$4,172.71	22	\$ 27.33	\$4,736.59
23	\$ 19.67	\$3,408.65	23	\$ 20.78	\$3,601.81	23	\$ 21.76	\$3,772.24	23	\$ 21.96	\$3,806.33	23	\$ 24.25	\$4,204.00	23	\$ 27.53	\$4,772.11
24	\$ 19.81	\$3,434.22	24	\$ 20.94	\$3,628.82	24	\$ 21.93	\$3,800.53	24	\$ 22.12	\$3,834.87	24	\$ 24.44	\$4,235.53	24	\$ 27.74	\$4,807.90
25	\$ 19.96	\$3,459.97	25	\$ 21.09	\$3,656.04	25	\$ 22.09	\$3,829.04	25	\$ 22.29	\$3,863.64	25	\$ 24.62	\$4,267.30	25	\$ 27.95	\$4,843.96
26	\$ 20.11	\$3,485.92	26	\$ 21.25	\$3,683.46	26	\$ 22.26	\$3,857.75	26	\$ 22.46	\$3,892.61	26	\$ 24.80	\$4,299.30	26	\$ 28.16	\$4,880.29
27	\$ 20.26	\$3,512.07	27	\$ 21.41	\$3,711.08	27	\$ 22.42	\$3,886.69	27	\$ 22.63	\$3,921.81	27	\$ 24.99	\$4,331.55	27	\$ 28.37	\$4,916.89
28	\$ 20.41	\$3,538.41	28	\$ 21.57	\$3,738.92	28	\$ 22.59	\$3,915.84	28	\$ 22.80	\$3,951.22	28	\$ 25.18	\$4,364.04	28	\$ 28.58	\$4,953.77
29	\$ 20.57	\$3,564.95	29	\$ 21.73	\$3,766.96	29	\$ 22.76	\$3,945.21	29	\$ 22.97	\$3,980.86	29	\$ 25.37	\$4,396.77	29	\$ 28.79	\$4,990.92
30	\$ 20.72	\$3,591.68	30	\$ 21.90	\$3,795.21	30	\$ 22.93	\$3,974.80	30	\$ 23.14	\$4,010.71	30	\$ 25.56	\$4,429.74	30	\$ 29.01	\$5,028.36

Position	FY21 Hourly	FY21 Annual	FY21 Annual w/ benefits
ADMINISTRATION			
Finance Officer	26.25	55,125.00	72,551.47
Town Clerk	18.63	39,123.00	53,798.72
Deputy Clerk	17.08	35,868.00	49,984.19
COURT			
Court Clerk	15.24	16,002.00	22,727.98
BUILDING DEPARTMENT			
Community Dev. Director	22.50	46,777.50	62,769.03
Building Inspector	22.77	17,760.60	21,749.63
Building Inspector	18.62	9,663.78	11,834.26
POLICE DEPARTMENT			
Police Chief	31.48	66,108.00	88,417.14
Police Officer	21.12	44,352.00	61,935.73
Police Officer	18.64	39,144.00	55,596.56
Police Officer	18.64	39,144.00	55,596.56
Police Clerk	17.08	35,868.00	49,984.19
PUBLIC WORKS			
Public Works Supervisor	27.01	56,721.00	77,411.02
Public Works Assistant	22.93	48,153.00	66,918.64
Public Works Assistant	15.85	33,285.00	48,711.29
Public Works Assistant	17.78	37,338.00	53,674.59
Parks Maintenance	12.50	8,125.00	9,949.88
Parks Maintenance	12.50	8,125.00	9,949.88
FIRE DEPARTMENT			
Administrative Assistant	15.24	16,002.00	18,752.74
PARKS DEPARTMENT			
Director	17.00	31,560.00	46,598.86
Aerobics Instructor			
Lifeguard x9	9.50	6,840.00	8,376.26
Park Maintenance x2	10.00	9,680.00	11,854.13
Airport			
Airport Manager	17.00	14,144.00	17,320.74
			947,288.63
Honorariums & Salaries (Monthly)			
	FY21 Monthly	FY21 Annual	FY21 Annual w/ benefits
Fire Chief	250.00	3,000.00	3,243.00
Assistant Fire Chief	250.00	3,000.00	3,243.00
Council Member	250.00	3,000.00	3,243.00
Mayor	2,000.00	24,000.00	28,021.00
Contracted Positions			
City Attorney	80.00*		34,000.00
City Judge		18,000.00	18,000.00

Appendix B: Master Fee Schedule

FY2020-2021 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
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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

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