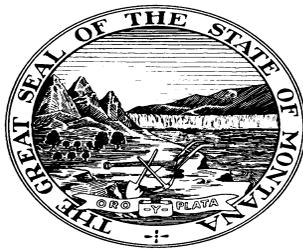


MONTANA DEPARTMENT OF ADMINISTRATION
Local Government Services Bureau

301 S. Park Avenue, Room 340, PO Box 200547, Helena, Montana 59620-0547
Phone (406) 841-2909

MONTANA
CITY/TOWN/COUNTY
FINAL
BUDGET DOCUMENT



Fiscal Year ended June 30, 2015

Town of Stevensville

Helena office use:

DESK REVIEW COMPLETED
BY _____

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

MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT
TABLE OF CONTENTS

Budget Certification.....	1
General Statistical Information.....	2
Department of Revenue Taxable Valuation Form.....	2a
Elected Officials.....	3
Schedule of Personnel Levels:	
County.....	4
City/Town.....	5
Local Government Budget Calendar.....	6
Organizational Charts:	
County.....	7
City/Town.....	8
Taxable Valuation/Mill Levy.....	9
Budget Message.....	11
Budget Preparation Instructions.....	12
General Funds (1000).....	13
Summary of Revenues by Source	14-16
Summary of Expenditures by Function/Activity.....	17-20
District Court Supplemental Schedule.....	21
Debt Obligations – Supplemental Schedule.....	22
Special Revenue Funds (2000).....	23
Summary of Appropriations by Fund and Object.....	24
Road Fund (2110) – Revenues by Source/Expenditures by Function.....	25-26
Bridge Fund (2130) – Revenues by Source/Expenditures by Function.....	27-28
District Court Fund (2180) – Revenues by Source/Expenditures by Function.....	29-30
Other Levied Funds – Revenues by Source/Expenditures by Function.....	31
Special Assessment Funds – Revenues by Source/Expenditures by Function....	32
Non Levied Funds – Revenues by Source/Expenditures by Function.....	33
Debt Obligations Supplemental Schedule.....	34
Debt Service Funds (3000).....	35
Debt Service Budget Summary.....	36
Capital Projects Funds (4000).....	37
Capital Projects Budget Summary.....	38
Enterprise Funds (5000).....	39
Hospital/Nursing Home – Budget Summary.....	40
Water Operating – Budget Summary.....	41
Sewer Operating – Budget Summary.....	42
Solid Waste – Budget Summary.....	43
Other Enterprise – Budget Summary.....	44
Capital Expenditures Supplement-Detail (Water and Sewer).....	45
Capital Expenditures Supplement-Detail (Other than Water and Sewer).....	46
Internal Service Funds (6000).....	47
Internal Service Fund Budget Summary.....	48
Private Purpose Trust Funds (7000).....	49
Private Purpose Trust Funds - Revenues by Source/Expenditures by Function	50
Permanent Funds (8000).....	51
Permanent Funds - Revenues by Source/Expenditures by Function.....	52

MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT
TABLE OF CONTENTS - Cont.

County/City/Town Tax Levy Requirements Schedule-Non Voted Levies.....	53
County/City/Town Tax Levy Requirements Schedule – Voted Levies.....	54
County/City/Town Non-Levied Funds-Summary Schedule.....	55
County/City/Town Taxable Valuation Schedule.....	56

BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2015_, was prepared according to law and adopted by the City/Town Council, City/Town Commission, Board of County Commissioners, on August 28, 2014; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed _____ Date _____
Mayor

Signed _____ Date _____
Treasurer

Town of Stevensville

OR

Signed _____ Date _____
Board Chairman

County of _____

GENERAL STATISTICAL INFORMATION

PLEASE COMPLETE APPLICABLE SECTION

Counties

CLASS OF COUNTY.....	_____
COUNTY SEAT.....	_____
YEAR ORGANIZED.....	_____
REGISTERED VOTERS.....	_____
AREA (SQ. MILES).....	_____
COURTHOUSE ELEVATION.....	_____
INCORPORATED CITIES.....	_____
<hr/>	
INCORPORATED TOWNS.....	_____
<hr/>	
POPULATION OF COUNTY.....	_____
FORM OF GOVERNMENT.....	_____
NUMBER OF EMPLOYEES (ELECTED).....	_____
NUMBER OF EMPLOYEES (NON-ELECTED).....	_____

Cities/Towns

CLASS OF CITY/TOWN.....	3rd Class
COUNTY LOCATED IN.....	Ravalli
YEAR ORGANIZED.....	1899
REGISTERED VOTERS.....	(approx) 1200
AREA (SQ. MILES).....	25
POPULATION OF CITY/TOWN.....	1809
FORM OF GOVERNMENT.....	Comm-Ex
NUMBER OF EMPLOYEES (ELECTED).....	5
NUMBER OF EMPLOYEES (NON-ELECTED).....	10 F/T; 3 P/T; 17 seasonal
MILES OF STREETS AND ALLEYS.....	~54
MUNICIPAL WATER	
NUMBER OF CONSUMERS.....	812
WATER RATE PER 1,000 GALLONS.....	\$12.73 O & M base rate incl 3000 gallons + \$1.85 per 1000 over that; \$16.39 bond
SEWER RATES.....	\$26.39 O & M + \$20.30 bond

CERTIFIED TAXABLE VALUATION FORM

Please Insert a copy of the Taxable Valuation Form
You received from the Department of Revenue



MONTANA
Form AB-72T
Rev. 3-12

2014 Certified Taxable Valuation Information (15-10-202, MCA)

Ravalli County
CITY OF STEVENSVILLE

1. 2014 Total Market Value*	\$	99,252,323
2. 2014 Total Taxable Value	\$	2,544,323
3. 2014 Taxable Value of Newly Taxable Property	\$	19,674
4. 2014 Taxable Value less Incremental Taxable Value**	\$	2,540,612
5. 2014 Taxable Value of Net and Gross Proceeds*** (Class 1 and Class 2)	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
STEVENSVILLE INDUSTRIAL D	111,508	109,850	1,658
STEVENSVILLE AIRPORT TEDD	51,175	49,122	2,053

Total Incremental Value \$ 3,711

Preparer Mary Borden Date 7/25/2014

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

**This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

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

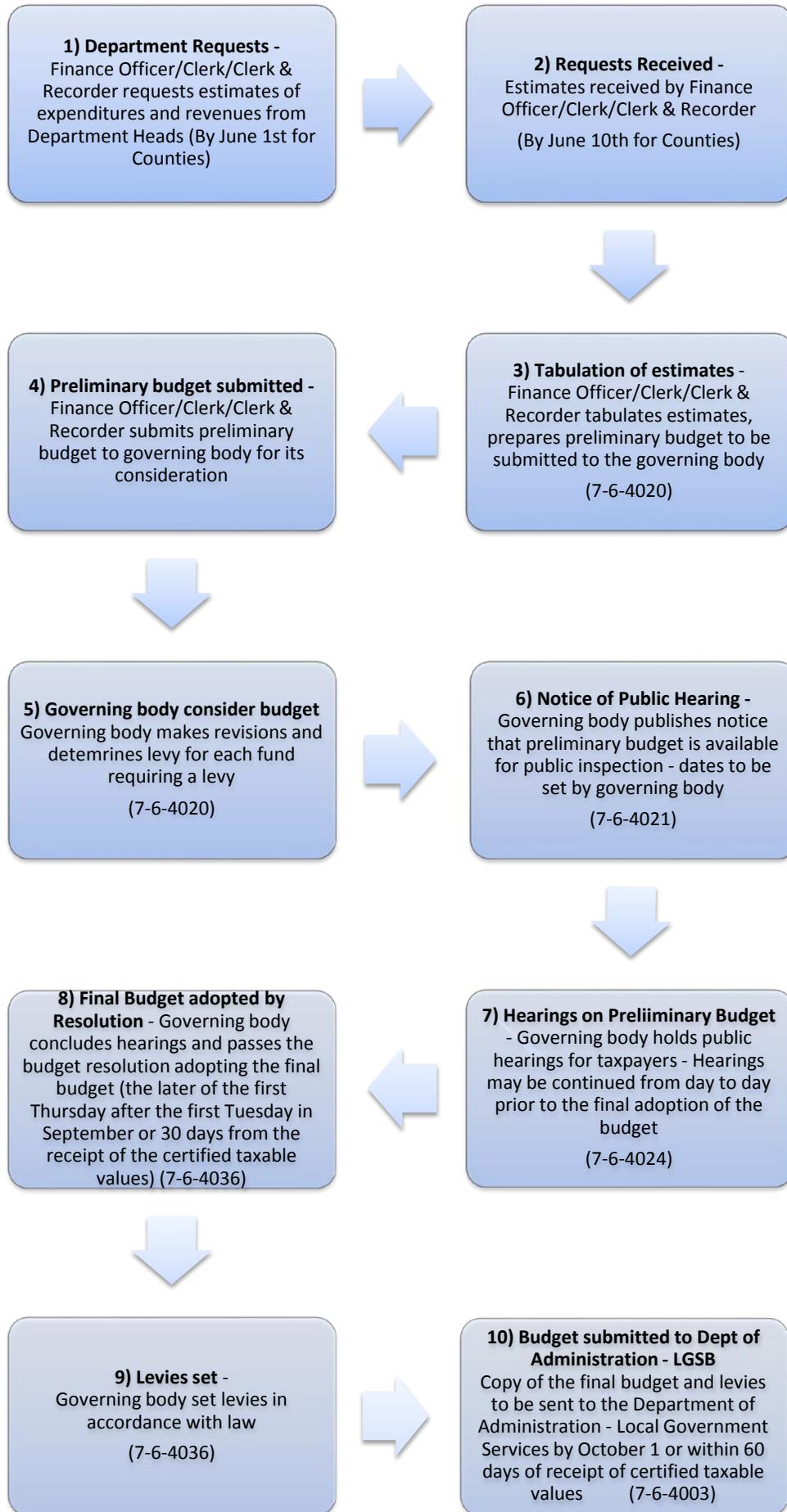
For Information Purposes Only

2014 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	\$	-

Local Government Budget Calendar

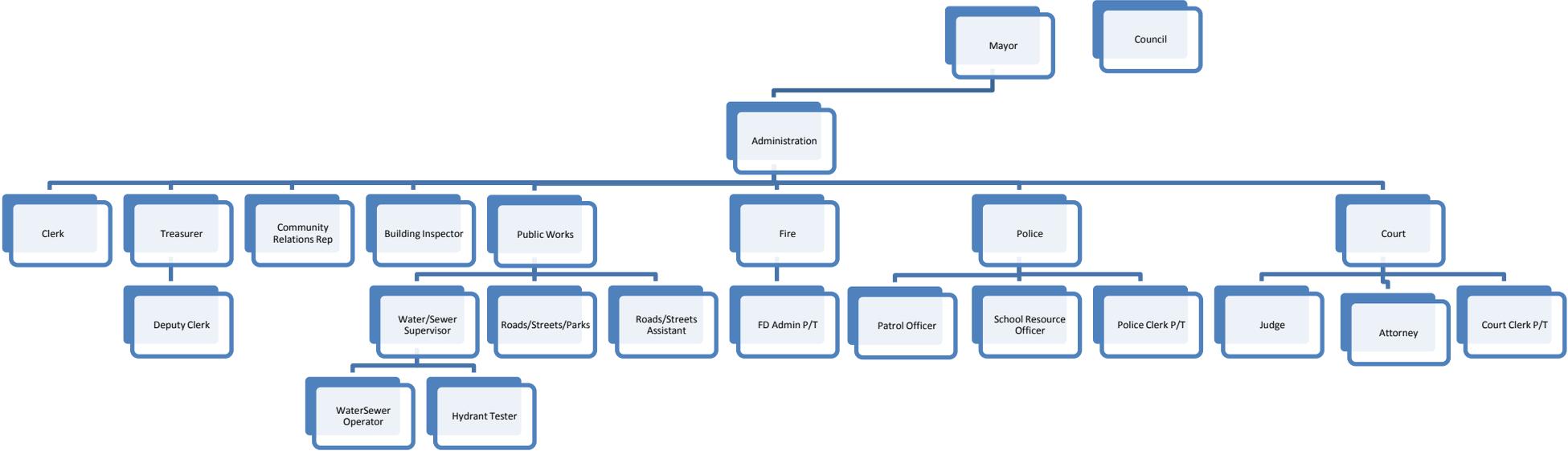
Local Budget Act: Title 7, Chapter 6, Part 40 MCA



County of _____
Organizational Chart



City/Town of _____
Organizational Chart



Town of Stevensville

TAXABLE VALUATION/MILL LEVY

HISTORY AND ANALYSIS

(NOTE: This analysis includes only those levies subject to the limitations of Section 15-10-420, MCA and does not include voted or permissive levies. In addition, only the levies assessed entity-wide are to be included.)

FISCAL YEAR	ENTITY-WIDE TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	PREVIOUS YEAR LEVY	CURRENT YEAR AUTHORIZED LEVY	FLOATED MILL-UP (DOWN)	CURRENT YEAR ACTUAL LEVY	CARRY FORWARD MILLS AVAILABLE
1998-1999**	1,852,141	N/A	N/A		N/A		
1999-2000	1,741,692	-5.96%	71.25	78.40	7.15		78.40
2000-2001	1,680,178	-3.53%	78.40	92.39	13.99	92.39	0.00
2001-2002	1,740,875	3.61%	92.39	85.33	(7.06)	81.93	3.40
2002-2003	1,868,133	7.31%	85.33	85.65	0.32	85.65	0.00
2003-2004	1,918,670	2.71%	85.65	86.05	0.40	86.05	0.00
2004-2005	1,960,100	2.16%	86.05	90.88	4.83	90.88	0.00
2005-2006	2,025,348	3.33%	90.88	93.32	2.44	93.32	0.00
2006-2007	2,117,188	4.53%	93.32	97.31	3.99	97.31	0.00
2007-2008	2,213,209	4.54%	97.31	98.61	1.30	98.61	0.00
2008-2009	2,228,456	0.69%	98.61	100.07	1.46	100.07	0.00
2009-2010	2,267,930	1.77%	100.07	102.14	2.07	102.14	0.00
2010 - 2011	2,295,013	1.19%	102.14	104.35	2.21	104.35	0.00
2011 - 2012	2,481,717	8.14%	104.35	100.51	(3.84)	100.51	0.00
2012 - 2013	2,534,880	2.14%	100.51	100.04	(0.47)	100.04	0.00
2013 - 2014	2,599,044	2.53%	100.04	98.66	(1.38)	98.66	0.00
2014 - 2015	2,544,323	-2.11%	101.72	100.04	(1.68)	100.04	0.00
						Total carry-forward mills available:	0.00

****NOTE: 1998-1999 is the first base year under the provisions of Section 15-10-420, MCA. Each subsequent fiscal year becomes the base year for the next fiscal year. This section also allows an entity to carry forward any levies which could have been levied but were not to future periods.**

The current year levies are _____ are not _____ at the maximum levels authorized under Section 15-10-420, MCA. If not at maximum levels the difference will be shown in the carry-forward column. The difference between the amount authorized (column i) and the amount actually levied (column m) will be completed by a formula.

If you have levies that are voted/judgement/permissive levies please list below:

BUDGET MESSAGE

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

- 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 assessed on services provided that benefit specific individuals or organizations. User fees and charges shall be set at a level sufficient to recover full cost of service wherever 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.

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.

- 1 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.

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.

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.

- 1 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 "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.

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.

- 1 Quarterly reports comparing actual to budgeted expenditures shall be prepared by the Town Treasurer and presented to the 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.

Department heads and elected officials must ensure expenditures comply with the adopted budget. 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.

Department heads shall administer expenditure control at the line item level. Expenditures shall be posted to the appropriate line item.

- 1 Line item expenditures anticipated to be in excess of the 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 Treasurer for appropriate document preparation then placed on the Town Council agenda for approval at a public hearing as required by MCA 7-6-4036 (4).

All purchases of goods and services must comply with State laws and regulations.

- 1 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.

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.

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.

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.

- 1 The Town shall have a capital plan for major repairs/replacement for its buildings.
- 2 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 term 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. 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.

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.

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 biennially 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.

- 1 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

The Town Treasurer oversees the ongoing management of all Town debt. Debt includes general obligation bonds, revenue bonds, lease purchase obligations, promissory notes, equipment

- 1 financing agreements and any other contractual arrangements that obligate the Town.
- 2 No debt shall be incurred to which the Town is not reasonably assured that a sufficient, reasonably identified revenue source is available for repayment. The Town Treasurer shall prepare an analysis of the source of repayment and present for approval to the Town Council prior to incurrence of any debt.

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.

- 1 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.

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.

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.

- 1 The Town shall comply with all statutory debt limitations imposed by Montana laws and regulations (MCA 7-6-410).

The Town shall comply with all bond covenants, arbitrage, disclosure and other requirements specified by law.

OPERATING RESERVE POLICIES

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.

- 1 The Town's operating funds consist of all funds related to the overall daily operations of the Town.

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.

- 1 The General Fund reserve shall not exceed the statutory limit of as defined by MCA 7-6-4034 (2) (b).

BUDGET PREPARATION INSTRUCTIONS

- 1 A budget message should be inserted after the table of contents page. The budget message should be prepared by the chief executive of the governmental unit and explain in general terms the fiscal experience of the city/town/county during the past year, its present financial status, and recommendations regarding fiscal impacts and policies for the forthcoming budget year.
 - 2 **General Fund -**
 - A. Detailed expenditure worksheets are provided for the General Fund. These worksheets allow for budgeting by activity and object. The worksheets should be summarized by activity and then entered in the Expenditure by Function and Activity sheets. These sheets should also contain the previous year's expenditure data for comparison purposes. The final budget expenditures from these pages should then be transferred to the appropriations column of the Tax Levy Requirements Schedule for computation of the mill levy.
 - B. Non-tax revenues are estimated and these totals should be placed on the Tax Levy Requirements Schedule under the non-tax revenue column. The non-tax detail worksheets should include the prior year's actual amounts.
 - 3 **Special Revenue Funds -** Expenditure summaries listing usual activities and revenue summaries listing usual sources have been provided for the most commonly found Special Revenue Funds. Any activities or sources not found should be added in the blank spaces provided. Several blank pages are also provided for adding any additional Special Revenue Funds. For each tax supported fund total expenditures and non-tax revenues should be transferred to the Tax Levy Requirements Schedule for mill levy computation. If you need additional special revenue pages click on the bottom tab and copy the page.
 - 4 Summaries are provided for all other fund types. These summaries are laid out to include the funds within each of these categories on one page. Local governments with more funds than can be accommodated on one page can right click on the tab at the bottom of the page and click on move or copy to add another page, check the copy box and choose where to add the page or make a photocopy of the page to be completed by hand as needed. Depending on the funding source, this information should be transferred to the Voted or Non-voted Tax Levy Requirement Page (pages 53 or 54) or added to the Non-Levied Fund Page (page 55).
 - 5 A Levy Requirement page (pages 53 or 54) or Non-Levy Requirement Schedule (page 55) should be completed for every fund whether it has a mill levy or not. The method by which the items are combined is shown by the equations at the top of the columns. Cash reserves are the amount which may be added to the budget of a tax supported fund to provide operating cash for expenditures made between July and November of the following fiscal year. Cash available is the cash balance in the fund on July 1 less any outstanding liabilities. Appropriations are the total budget from the Expenditure Summary. Non-tax revenues are the total amount estimated to accrue to a fund from all sources except property taxes. The non-tax revenue total for each fund comes from the Revenue Summary Pages.
 - 6 Final budget documents are to be submitted to the Department of Administration no later than October 1 or within 60 days from the receipt of the certified taxable valuations.
- * The Department of Administration reviews budget documents and reserves the right to decline acceptance of reports that are incomplete. The Budget Certification Page must be signed and dated. If using your computer-generated report please be sure it includes the equivalent information including the statistical pages, schedule of personnel levels, taxable valuation/mill levy history and the tax levy requirement schedules and the non-levied summary schedules (pages 53-55). **The report will not be accepted without these pages.**

A. General Fund

Fund #1000

Revenue by Source

Expenditure Summary by
Function, Activity and Object

GENERAL FUND SUMMARY OF REVENUES BY SOURCE

SOURCE NO.	SOURCE DESCRIPTION	Previous Year Actual	Final Budget
330000	<u>INTERGOVERNMENTAL REVENUES - cont.</u>		
338000	<u>Local Shared Revenues</u>		
SUBTOTAL	.....	186,727	185,513
340000	<u>CHARGES FOR SERVICES</u>		
341000	<u>General Government</u>		
10	Miscellaneous Collections		
20	Attorney Fees		
41	Clerk and Recorder Fees		
42	Election Fees		
50	District Court Clerk's Fees		
60	Treasurer's Fees (5% New, GVW, etc.)		
70	Planning Board Fees		
342000	<u>Public Safety</u>		
11	Sheriff's Fees		
12	Board of Prisoners		
40	Interlocal Contract Payment (Rural Fire District)	3,000	3,000
50	Emergency Services		
343000	<u>Public Works (List)</u>		
10	Street and Roadway Charges		
343060	<u>Airport Revenue</u>		
343300	<u>Miscellaneous Charges for Services</u>		
10	Cemetery Charges	1,332	1,350
20	Sale of Cemetery Plots	9,700	7,850
30	Grave Permits		
40	Opening and Closing Charges	4,300	4,300
50	Perpetual Care Charges		
60	Weed Control Charges		
344000	<u>Public Health Charges</u>		
346000	<u>Culture and Recreation</u>		
10	Auditorium Use Fees		
20	Golf Fees		
30	Swimming Pool Fees	23,805	27,000
40	Camping Facilities Fees		
50	Culture & Recreation Park Fees	375	375
100	Fair Revenues		
200	Civic Center Revenues		
SUBTOTAL	.....	42,512	43,875

FUND:		EXPENDITURES			City/Town/County of: <u>Town of Stevensville</u>					
Title:		BY			Fiscal Year: <u>FY 14-15</u>					
Number:		ACTIVITY AND OBJECT								
ACCOUNT NO.	ACCOUNT	Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(600-699) Principal & Interest	(900) Capital Outlay	Final Budget
450000	<u>SOCIAL AND ECONOMIC SERVICES</u>									
450100	Welfare									0
450110	Administration									0
450120	Institutional Care									0
450130	Direct Assistance									0
450131	General Assistance									0
450132	Old-Age Assistance									0
450133	Aid-To-Dependent Children									0
450134	Medical Relief									0
450136	Burial of Indigent									0
450140	Intergovernmental Welfare Payments									0
450141	Family Services									0
450142	Foster Care									0
450150	Vendor Welfare Services									0
450200	Veterans Services									0
450300	Aging Services									0
450400	Extension Services									0
	Others (List)									0
										0
SUBTOTAL	.....	0	0	0	0	0	0	0	0	0
460000	<u>CULTURE AND RECREATION</u>									
460100	Library Services									0
460200	Fairs									0
460300	Community Grants									0
460400	Parks and Recreation Services		9,000	9,819			9,464	0	0	9,464
	Others (List)									0
460450	Swimming Pool	1.75	35,178	35,184	1.75	31,357	11,535	0	0	42,892
										0
SUBTOTAL	.....	1.75	44,178	45,003	1.75	31,357	20,999	0	0	52,356
470000	<u>HOUSING AND COMMUNITY DEV.</u>									
470100	Community Public Facility Projects									0
470200	Housing Rehab									0
470300	Economic Development									0
470400	TSEP/Home									0
470500	Home-Rental Assistance									0
SUBTOTAL	.....	0	0	0	0	0	0	0	0	0

B. Special Revenue Funds

2000

Revenue by Source

Expenditures Summary by
Function, Activity and Object

**SPECIAL REVENUE FUNDS
REVENUE BY SOURCE**

FUND:			
Title:	<u>ROAD FUND</u>	County of: _____	
Number:	<u>2110</u>	Fiscal Year: _____	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
310000	<u>TAX REVENUES</u>		
312000	Penalty and Interest on Delinquent Taxes		
314200	Flat Tax - Coal	0	0
316100	Entitlement Levy Transfer		
SUBTOTAL	.....	0	0
<u>NON-TAX REVENUES</u>			
320000	<u>LICENSES AND PERMITS</u>		
SUBTOTAL	.....	0	0
330000	<u>INTERGOVERNMENTAL REVENUES</u>		
333000	<u>Federal Payments in Lieu of Taxes</u>		
10	Forest Reserve		
30	Bankhead Jones		
40	Payments in Lieu of Taxes (P.I.L.T.)		
50	Range Grazing (BLM) Fee		
60	Bureau of Indian Affairs (BIA)		
334000	<u>State Grants (List and Describe)</u>		
335000	<u>State Shared Revenues</u>		
65	Oil and Gas Production Tax		
210	Personal Property Tax Reimbursement		
230	State Entitlement Share		
SUBTOTAL	.....	0	0
340000	<u>CHARGES FOR SERVICES</u>		
343000	Public Works		
SUBTOTAL	.....	0	0
360000	<u>MISCELLANEOUS REVENUES</u>		
361000	Rents/Leases		
362000	Other		
SUBTOTAL	.....	0	0
370000	<u>INVESTMENT/ROYALTY/EARNINGS</u>		
371010	Interest Earnings		
SUBTOTAL	.....	0	0
380000	<u>OTHER FINANCING SOURCES</u>		
383000	Transfers In		
SUBTOTAL	.....	0	0
TOTAL NON-TAX REVENUES.....**		0	0

**INCLUDE AS NON-TAX REVENUE ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 5 ON PAGE 53.

FUND: Title: <u>ROAD FUND</u> Number: 2110		EXPENDITURES BY ACTIVITY AND OBJECT			County of: _____ Fiscal Year: _____				
ACCOUNT NO.	ACCOUNT	Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
410000	<u>GENERAL GOVERNMENT</u>								
410100	Legislative Services								0
410200	Executive Services								0
	(Commissioners)								0
									0
									0
SUBTOTAL	.....	0	0	0	0	0	0	0	0
430000	<u>PUBLIC WORKS</u>								
430200	Road and Street Services								0
									0
									0
									0
									0
									0
									0
									0
									0
SUBTOTAL	.....	0	0	0	0	0	0	0	0
									0
									0
520000	<u>OTHER FINANCING USES</u>								0
521000	Transfers Out								0
									0
									0
									0
									0
SUBTOTAL	.....	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	.....	0	0	0	0	0	0	0	0

****INCLUDE AS APPROPRIATIONS OF TAX LEVY REQUIREMENT SCHEDULE - COLUMN 1 ON PAGE 53.**

**SPECIAL REVENUE FUNDS
REVENUE BY SOURCE**

FUND: Title: <u>BRIDGE FUND</u>		County of: _____	
Number: <u>2130</u>		Fiscal Year: _____	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
310000	<u>TAX REVENUES</u>		
312000	Penalty and Interest on Delinquent Taxes		
314200	Flat Tax - Coal		
316000	Entitlement Levy Transfer		
SUBTOTAL	.....	0	0
<u>NON-TAX REVENUES</u>			
320000	<u>LICENSES AND PERMITS</u>		
SUBTOTAL	.....	0	0
330000	<u>INTERGOVERNMENTAL REVENUES</u>		
333000	<u>Federal Payments in Lieu of Taxes</u>		
10	Forest Reserve		
30	Bankhead Jones		
40	Payments in Lieu of Taxes (P.I.L.T.)		
50	Range Grazing (BLM) Fee		
60	Bureau of Indian Affairs (BIA)		
334000	<u>State Grants (List and Describe)</u>		
335000	<u>State Shared Revenues</u>		
65	Oil and Gas Production Tax		
210	Personal Property Tax Reimbursement		
230	State Entitlement Share		
SUBTOTAL	.....	0	0
340000	<u>CHARGES FOR SERVICES</u>		
343000	Public Works		
SUBTOTAL	.....	0	0
360000	<u>MISCELLANEOUS REVENUES</u>		
361000	Rents/Leases		
362000	Other		
SUBTOTAL	.....	0	0
370000	<u>INVESTMENT/ROYALTY/EARNINGS</u>		
371010	Interest Earnings		
SUBTOTAL	.....	0	0
380000	<u>OTHER FINANCING SOURCES</u>		
383000	Transfers In		
SUBTOTAL	.....	0	0
TOTAL NON-TAX REVENUES.....**		0	0

**INCLUDE AS NON-TAX REVENUE ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 5 ON PAGE 53.

FUND: Title: <u>BRIDGE FUND</u> Number: 2130		EXPENDITURES BY ACTIVITY AND OBJECT			County of: _____ Fiscal Year: _____				
ACCOUNT NO.	ACCOUNT	Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
410000	<u>GENERAL GOVERNMENT</u>								
410100	Legislative Services								0
410200	Executive Services								0
	(Commissioners)								0
									0
									0
SUBTOTAL	.....	0	0	0	0	0	0	0	0
430000	<u>PUBLIC WORKS</u>								
430200	Road and Street Services								0
									0
									0
									0
									0
									0
									0
									0
									0
SUBTOTAL	.....	0	0	0	0	0	0	0	0
									0
									0
520000	<u>OTHER FINANCING USES</u>								0
521000	Transfers Out								0
									0
									0
									0
									0
SUBTOTAL	.....	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	.....	0	0	0	0	0	0	0	0

****INCLUDE AS APPROPRIATIONS OF TAX LEVY REQUIREMENT SCHEDULE - COLUMN 1 ON PAGE 53.**

**SPECIAL REVENUE FUNDS
REVENUE BY SOURCE**

FUND:			
Title:	DISTRICT COURT	County of: _____	
Number:	2180	Fiscal Year: _____	
ACCOU T NO.	ACCOUNT	Prior Year Actual	Final Budget
310000	<u>TAX REVENUES</u>		
312000	Penalty and Interest on Delinquent Taxes		
314140	Local Option Tax (1/2%)		
314200	Flat Tax - Coal		
316100	Entitlement Levy Transfer		
SUBTOTAL		0	0
	<u>NON-TAX REVENUES</u>		
320000	<u>LICENSES AND PERMITS</u>		
SUBTOTAL		0	0
330000	<u>INTERGOVERNMENTAL REVENUES</u>		
334000	<u>State Grants (List)</u>		
90	State District Court Grant		
335000	<u>State Shared Revenues</u>		
65	Oil and Gas Production Tax		
95	District Court Reimbursement		
210	Personal Property Tax Reimbursement		
230	State Entitlement Share		
SUBTOTAL		0	0
340000	<u>CHARGES FOR SERVICES</u>		
SUBTOTAL		0	0
350000	<u>FINES AND FORFEITURES</u>		
	District Court Fines		
	Surcharges		
SUBTOTAL		0	0
360000	<u>MISCELLANEOUS REVENUES</u>		
361000	Rents/Leases		
362000	Other		
SUBTOTAL		0	0
370000	<u>INVESTMENT/ROYALTY/EARNINGS</u>		
371010	Interest Earnings		
SUBTOTAL		0	0
380000	<u>OTHER FINANCING SOURCES</u>		
383000	Transfers In		
SUBTOTAL		0	0
TOTAL NON-TAX REVENUES	**	0	0

**INCLUDE AS NON-TAX REVENUE ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 5 ON PAGE 53.

FUND:		EXPENDITURES			County of: _____				
Title:		BY			Fiscal Year: _____				
Number:		ACTIVITY AND OBJECT							
ACCOUNT NO.	ACCOUNT	Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(900) Capital Outlay	Final Budget
410300	<u>JUDICIAL SERVICES</u>								
20	District Court Criminal (Reimbursable)								0
22	Jury Services								0
24	Prosecution Services								0
25	Court Reporting Services								0
26	Indigent Defense								0
28	Psychiatric Examination								0
									0
SUBTOTAL	.....	0	0	0	0	0	0	0	0
410330	<u>District Courts - Other (Non-Reimbursable)</u>								
31	Administration								0
32	Jury Services								0
33	Judicial Services								0
34	Prosecution Services								0
35	Court Reporting Services								0
36	Indigent Defense								0
37	Law Library								0
38	Psychiatric Examination								0
420300	Probation and Parole Services								0
40	Juvenile Probation								0
SUBTOTAL	.....	0	0	0	0	0	0	0	0
520000	<u>OTHER FINANCING USES</u>								
521000	Transfers Out								0
									0
									0
SUBTOTAL	.....	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	.....	0	0	0	0	0	0	0	0

**INCLUDE AS APPROPRIATIONS ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 1 ON PAGE 53.

**SPECIAL REVENUE FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY**

FUND:	OTHER LEVIED FUNDS	City/Town County of: Town of Stevensville	
Title:	Tax Increment Finance District	Fiscal Year: 14-15	
Number:	2310		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
310000	<u>TAX REVENUES</u>		
311001	TIF District Revenues	23,032	16,500
314200	Flat Tax - Coal		
316100	Entitlement Levy Transfer		
SUBTOTAL	.....	23,032	16,500
<u>NON-TAX REVENUES</u>			
320000	<u>LICENSES AND PERMITS</u>		
SUBTOTAL	.....	0	0
330000	<u>INTERGOVERNMENTAL REVENUES</u>		
334000	State Grants (List)		
335000	State Shared Revenues		
65	Oil and Gas Production Tax		
210	Personal Property Tax Reimbursement		
230	State Entitlement Share		
SUBTOTAL	.....	0	0
340000	<u>CHARGES FOR SERVICES</u>		
SUBTOTAL	.....	0	0
360000	<u>MISCELLANEOUS REVENUES</u>		
361000	Rents/Leases		
362000	Other		
SUBTOTAL	.....	0	0
370000	<u>INVESTMENT/ROYALTY/EARNINGS</u>		
371010	Interest Earnings		
SUBTOTAL	.....	0	0
380000	<u>OTHER FINANCING SOURCES</u>		
383000	Transfers In		
SUBTOTAL	.....	0	0
TOTAL NON-TAX REVENUES..... **		23,032	16,500
<u>EXPENDITURES</u>			
410210	Administration (Object 200-899)	159	10,500
410210	Capital Outlay (Object 900)	0	26,500
TOTAL EXPENDITURES..... **		159	37,000

**INCLUDE AS NON-TAX REVENUE ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 5 ON PAGE 53.

**INCLUDE AS APPROPRIATIONS ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 1 ON PAGE 53.

**SPECIAL REVENUE FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY**

FUND:	OTHER LEVIED FUNDS	City/Town County of: Town of Stevensville	
Title:	Targeted Ecomonmic Development District	Fiscal Year: 14-15	
Number:	2311		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
310000	<u>TAX REVENUES</u>		
311002	TEDD Revenue	0	4,000
314200	Flat Tax - Coal		
316100	Entitlement Levy Transfer		
SUBTOTAL	.....	0	4,000
<u>NON-TAX REVENUES</u>			
320000	<u>LICENSES AND PERMITS</u>		
SUBTOTAL	.....	0	0
330000	<u>INTERGOVERNMENTAL REVENUES</u>		
334000	State Grants (List)		
335000	State Shared Revenues		
65	Oil and Gas Production Tax		
210	Personal Property Tax Reimbursement		
230	State Entitlement Share		
SUBTOTAL	.....	0	0
340000	<u>CHARGES FOR SERVICES</u>		
SUBTOTAL	.....	0	0
360000	<u>MISCELLANEOUS REVENUES</u>		
361000	Rents/Leases		
362000	Other		
SUBTOTAL	.....	0	0
370000	<u>INVESTMENT/ROYALTY/EARNINGS</u>		
371010	Interest Earnings		
SUBTOTAL	.....	0	0
380000	<u>OTHER FINANCING SORUCES</u>		
383000	Transfers In		
SUBTOTAL	.....	0	0
TOTAL NON-TAX REVENUES..... **		0	4,000
<u>EXPENDITURES</u>			
TOTAL EXPENDITURES..... **		0	0

**INCLUDE AS NON-TAX REVENUE ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 5 ON PAGE 53.

**INCLUDE AS APPROPRIATIONS ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 1 ON PAGE 53.

e

**SPECIAL REVENUE FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY**

FUND:	SPECIAL ASSESSMENTS		
Title:	_____	City/Town County of: ' _____	
Number:	_____	Fiscal Year: 14-15	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>S</u>			
363000	<u>SPECIAL ASSESSMENTS</u>		
363010	Maintenance Assessments		
363030	Sidewalk and Curb Assessments		
363040	Penalty and Interest on Special Assessments		
380000	<u>OTHER FINANCING SOURCES</u>		
383000	Transfers In		
TOTAL REVENUES.....*		0	0
EXPENDITURES			
430000	<u>PUBLIC WORKS</u>		
200	Road and Street		
263	Street Lighting		
500	Water Utilitites		
600	Sewer Utilitites		
700	Natural Gas/Electric		
800	Solid Waste		
520000	<u>OTHER FINANCING USES</u>		
521000	Transfers Out		
TOTAL EXPENDITURES **		0	0

FUND:	SPECIAL ASSESSMENTS		
Title:	_____	City/Town County of: ' _____	
Number:	_____	Fiscal Year: 14-15	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
REVENUES			
363000	<u>SPECIAL ASSESSMENTS</u>		
363010	Maintenance Assessments		
363030	Sidewalk and Curb Assessments		
363040	Penalty and Interest on Special Assessments		
380000	<u>OTHER FINANCING SOURCES</u>		
383000	Transfers In		
TOTAL REVENUES.....*		0	0
EXPENDITURES			
430000	<u>PUBLIC WORKS</u>		
200	Road and Street		
263	Street Lighting		
500	Water Utilities		
600	Sewer Utilities		
700	Natural Gas/Electric		
800	Solid Waste		
520000	<u>OTHER FINANCING USES</u>		
521000	Transfers Out		
TOTAL EXPENDITURES..... **		0	0

*INCLUDE AS NON-TAX REVENUE ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 5 ON PAGE 54.

**INCLUDE AS APPROPRIATIONS ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 1 ON PAGE 54.

**SPECIAL REVENUE FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY**

FUND:	NON-LEVIED FUNDS	City/Town County of: Town of Stevensville	
Title:	Planning & Zoning	Fiscal Year: 14-15	
Number:	2250		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
341070	Planning Fees	920	1,350
TOTAL REVENUES.....*		920	1,350
EXPENDITURES			
410210	Administration (Obj. 100)	5,619	3,519
	Operating (Obj. 200-899)	6,795	17,720
TOTAL EXPENDITURES **		12,414	21,239

FUND:	NON-LEVIED FUNDS	City/Town County of: Town of Stevensville	
Title:	Building Code Enforcement	Fiscal Year: 14-15	
Number:	2394		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
323010	Building Permits	36,727	30,000
TOTAL REVENUES.....*		36,727	30,000
EXPENDITURES			
420531	Personal Services (Obj. 100)	19,688	15,370
	Operating (Obj. 200-899)	6,114	12,250
TOTAL EXPENDITURES.....**		25,802	27,620

*INCLUDE AS NON-TAX REVENUE ON NON-LEVY SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.

**INCLUDE AS APPROPRIATIONS ON NON-LEVIED SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.

**SPECIAL REVENUE FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY**

FUND:	NON-LEVIED FUNDS		
Title:	_____	City/Town County of: Town of Stevensville Fiscal Year: 14-15	
Number:	_____		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>NON-TAX REVENUES</u>			
TOTAL REVENUES.....*		0	0
<u>EXPENDITURES</u>			
TOTAL EXPENDITURES **		0	0

FUND:	NON-LEVIED FUNDS		
Title:	_____	City/Town County of: Town of Stevensville Fiscal Year: 14-15	
Number:	_____		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>NON-TAX REVENUES</u>			
TOTAL REVENUES.....*		0	0
<u>EXPENDITURES</u>			
TOTAL EXPENDITURES.....**		0	0

*INCLUDE AS NON-TAX REVENUE ON NON-LEVY SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.

**INCLUDE AS APPROPRIATIONS ON NON-LEVIED SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.

C. Debt Service Funds

3000

DEBT SERVICE BUDGET SUMMARY

Fiscal Year ended June 30, 2015

ACCOUNT NO.	ACCOUNT NAME	Fund Number	3500						
		Fund Name	REVOLVING FUND						
<u>TAX REVENUE (Non-Levied Ad Valorem Taxes)</u>									
312000	Penalty & Interest on Delinquent Tax								0
314200	Flat Tax - Coal								0
									0
									0
<u>NON-PROPERTY TAX REVENUES</u>									
335065	Oil and Gas Production Tax								0
335210	Personal Property Tax Reimbursement								0
335230	State Entitlement Share								0
363010	Maintenance Assessments								0
371010	Investment Earnings								0
382010	Sale of General Fixed Assets								0
131	Due From (Loan Repayments)								0
383000	Transfer from Other Funds								0
									0
									0
									0
TOTAL NON-PROPERTY TAX REVENUES.....*			0	0	0	0	0	0	0
<u>EXPENDITURES</u>									
490100	General Obligation Bond								
610	Principal								0
620	Interest								0
630	Paying Agency Fees								0
490300	S.I.D. Bonds								
610	Principal								0
620	Interest								0
630	Paying Agency Fees								0
510100	Miscellaneous - Special Assessments								0
211000	Due to (Loan Repayments)								0
TOTAL EXPENDITURES.....**			0	0	0	0	0	0	0

Note: Include Bond Payment Schedule

***INCLUDE AS NON-TAX REVENUE ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 5 ON PAGE 54.**

****INCLUDE AS APPROPRIATIONS OF TAX LEVY REQUIREMENT SCHEDULE - COLUMN 1 ON PAGE 54.**

-30-

D. Capital Projects Funds

4000

***INCLUDE AS NON-TAX REVENUE ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.**

****INCLUDE AS APPROPRIATIONS ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.**

E. Enterprise Funds

5000

ENTERPRISE FUND BUDGET SUMMARY

FUND:	(Can be accounted for as separate funds)		
Title:	<u>HOSPITAL/NURSING HOME</u>	County of: _____	
Number:	<u>5110</u>	Fiscal Year: _____	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
310000	<u>TAX REVENUES (Non-Levied)</u>		
312000	Penalty and Interest on Delinquent Taxes		
314200	Flat Tax - Coal		
SUBTOTAL	.....	0	0
<u>NON-TAX REVENUES</u>			
320000	<u>LICENSES AND PERMITS</u>		
SUBTOTAL	.....	0	0
330000	<u>INTERGOVERNMENTAL REVENUES</u>		
334000	<u>State Grants (List)</u>		
335000	<u>State Shared Revenues</u>		
65	Oil and Gas Production Tax		
210	Personal Property Tax Reimbursement		
230	State Entitlement Share		
SUBTOTAL	.....	0	0
340000	<u>CHARGES FOR SERVICES</u>		
344000	Public Health		
40	Hospital Services		
50	Nursing Home Services		
SUBTOTAL	.....	0	0
371010	<u>INTEREST EARNINGS</u>		
SUBTOTAL	.....	0	0
383000	<u>OTHER FINANCING SOURCES</u>		
	Transfers in (From Other Funds)		
	Itemize by Fund		
SUBTOTAL	.....	0	0
TOTAL REVENUES *		0	0
<u>EXPENSES</u>			
440200	<u>HOSPITALS</u>		
100	Personal Services (FTE)		
200	Supplies		
300	Purchased Services		
400	Building Materials		
500	Fixed Charges		
900	Capital Outlay		
521000	<u>TRANSFER OUT (To other Funds)</u>		
	Itemize by Fund		
TOTAL EXPENSES **		0	0
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation - Retained Earnings		
840	Depreciation - Contributed Capital		
239000	Compensated Absences		
TOTAL NON-CASH EXPENSES		0	0
	<u>OTHER CASH USES</u>		
211000	Due to Other Funds		
	Additions to Restricted Accounts Sinking/Interest		
102220	Reserve		
102230	Surplus		
102240	Replacement/Depreciation		
TOTAL OTHER CASH USES		0	0
TOTAL EXPENSES AND OTHER CASH USES		0	0

*INCLUDE AS NON-TAX REVENUE ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.

**INCLUDE AS APPROPRIATIONS ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.

ENTERPRISE FUND BUDGET SUMMARY

FUND:		WATER OPERATING		City/Town County of: Town of Stevensville	
Title:				Fiscal Year: 14-15	
Number:		5210			
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget		
REVENUE					
343020	<u>WATER REVENUES</u>				
021	Metered Water Sales				
022	Metered/Unmetered Water Sales	464,357	330,151		
023	Bulk and Irrigation Water Sales				
024	Sale of Water, Materials and Supplies				
025	Water Permits	3,850	11,550		
026	Water Installation Charges				
027	Miscellaneous Water Revenue	1,950	100		
5250-363020	Bond Payment	0	89,712		
371000	<u>INVESTMENT EARNINGS</u>				
383000	<u>TRANSFERS IN (From other Funds)</u>				
	Itemize by Fund				
TOTAL REVENUES **.....		470,157	431,513		
EXPENSES					
430500	<u>WATER UTILITIES</u>				
100	Personal Services (FTE <3)	142,210	143,312		
200	Supplies	34,257	42,100		
300	Purchased Services	73,234	155,175		
400	Materials				
500	Fixed Charges	6,697	8,999		
900	*Capital Outlay		10,000		
490000	<u>DEBT SERVICE</u>				
610	Principal	0	30,582		
620	Interest	0	105,514		
630	Service Charge				
521000	<u>TRANSFERS OUT (To Other Funds)</u>				
	Itemize by Fund				
TOTAL EXPENSES ***.....		256,398	495,682		
510400	<u>NON-CASH EXPENSES</u>				
830	Depreciation - Retained Earnings				
840	Depreciation - Contributed Capital				
239000	Compensated Absences				
TOTAL NON-CASH EXPENSES.....		0	0		
211000	<u>OTHER CASH USES</u>				
	Due to Other Funds				
	Additions to Restricted Accounts				
102210	Sinking/Interest				
102220	Reserve				
102230	Surplus				
102240	Replacement/Depreciation				
TOTAL OTHER CASH USES.....		0	0		
TOTAL EXPENSES AND OTHER CASH USES.....		256,398	495,682		

***SHOW DETAIL ON PAGE 45.**

****INCLUDE AS NON-TAX REVENUE ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.**

*****INCLUDE AS APPROPRIATIONS ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.**

ENTERPRISE FUND BUDGET SUMMARY

FUND:	SEWER OPERATING	City/Town County of: Town of Stevensville	
Title:		Fiscal Year: 14-15	
Number:	<u>5310</u>		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
REVENUE			
343030	<u>SEWER REVENUES</u>		
031	Sewer Service Charge	274,518	275,000
032	Sewer Installation Charge		
033	Sewer Permits	1,035	3,105
034	Treatment Facilities		
035	Sale of Sewer Materials and Supplies		
036	Miscellaneous Revenues		
5250-363020	Sewer Bond	214,004	214,857
371000	<u>INVESTMENT EARNINGS</u>		
383000	<u>TRANSFERS IN (From other Funds)</u>		
	Itemize by Fund		
TOTAL REVENUES **.....		489,557	492,962
EXPENSES			
430600	<u>SEWER UTILITIES</u>		
100	Personal Services (FTE)	135,284	135,856
200	Supplies	23,761	23,150
300	Purchased Services	96,618	94,620
400	Materials		
500	Fixed Charges	9,790	14,942
900	*Capital Outlay	15,000	0
490000	<u>DEBT SERVICE</u>		
610	Principal	37,042	40,410
620	Interest	107,930	104,590
630	Service Charge		
521000	<u>TRANSFERS OUT (To Other Funds)</u>		
	Itemize by Fund		
TOTAL EXPENSES ***.....		425,425	413,568
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation - Retained Earnings		
840	Depreciation - Contributed Capital		
239000	Compensated Absences		
TOTAL NON-CASH EXPENSES.....		0	0
	<u>OTHER CASH USES</u>		
211000	Due to Other Funds		
	Additions to Restricted Accounts		
102210	Sinking/Interest		
102220	Reserve		
102230	Surplus		
102240	Replacements/Depreciation		
TOTAL OTHER CASH USES.....		0	0
TOTAL EXPENSES AND OTHER CASH USES.....		425,425	413,568

***SHOW DETAIL ON PAGE 45.**

****INCLUDE AS NON-TAX REVENUE ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.**

*****INCLUDE AS APPROPRIATIONS ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.**

ENTERPRISE FUND BUDGET SUMMARY

FUND:	Airport	City/Town County of: Town of Stevensville	
Title:	Airport	Fiscal Year: 14-15	
Number:	5610		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
334000	State grants	0	2,000
343060	Airport Revenues	6,350	0
343061	Landing fees	4,200	1,000
343062	Aviation fuel	832	800
343063	Tie down fees	1,375	1,695
343064	Hangar and land lease	6,948	7,881
343065	User & business fees	9,630	9,000
371000	INVESTMENT EARNINGS	1	0
383000	TRANSFERS IN (From other Funds)		
	Itemize by Fund		
	Est. tax revenue received into general fund	4,000	8,000
TOTAL REVENUES *		33,336	30,376
<u>EXPENSES</u>			
430300-100	Personnel	3,770	7,159
430300-200	Operating	1,175	4,500
430300-300	Purchased services	11,794	8,300
430300-510	Fixed charges	2,032	1,320
430300-900	Capital Improvement	0	4,500
490000	<u>DEBT SERVICE</u>		
610	Principal	6,230	7,956
620	Interest	1,108	1,595
630	Service Charge		
521000	TRANSFERS OUT (To Other Funds)		
	Itemize by Fund		
TOTAL EXPENSES **		26,109	35,330
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation - Retained Earnings		
840	Depreciation - Contributed Capital		
239000	Compensated Absences		
TOTAL NON-CASH EXPENSES		0	0
	<u>OTHER CASH USES</u>		
211000	Due to Other Funds		
	Additions to Restricted Accounts		
102210	Sinking/Interest		
102220	Reserve		
102230	Surplus		
102240	Replacements/Depreciation		
TOTAL OTHER CASH USES		0	0
TOTAL EXPENSES AND OTHER CASH USES		26,109	35,330

*INCLUDE AS NON-TAX REVENUE ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.

**INCLUDE AS APPROPRIATIONS ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.

ENTERPRISE FUND BUDGET SUMMARY
CAPITAL EXPENDITURES SUPPLEMENT - DETAIL
(Water and Sewer)

FUND:		City/Town County of: Town of Stevens	
Title:	Water / Sewer Projects	Fiscal Year: 14-15	
Number:	<u>5220 / 5320</u>		
ACCOUNT NO.	DESCRIPTION	Previous Year Actual	Final Budget
189100	SOURCE OF SUPPLY:		
	Land Rights		
	Structures		
	Reservoirs		
	Wells		
TOTAL SOURCE OF SUPPLY.....		0	0
189200	PUMPING PLANT:		
	Land Rights		
	Structures		
	Pumps		
TOTAL PUMPING PLANT.....		0	0
189300	TREATMENT PLANT:		
	Land Rights		
	Structures		
	Treatment Equipment		
TOTAL TREATMENT PLANT.....		0	0
189400	TRANSMISSION AND DISTRIBUTION:		
	Land Rights		
	Structures		
	Mains		
	Services		
	Meters		
430550	Hydrants	0	10,000
TOTAL TRANSMISSION AND DISTRIBUTION.....		0	10,000
189500	GENERAL PLANT:		
	Land Rights		
	Structures		
	Machinery and Equipment		
TOTAL GENERAL PLANT.....		0	0
5220-430500-350	Professional Services	259,500	80,000
5220-430500-950	Construction	2,061,668	715,000
5320-430600-350	Professional Services	200,002	432,000
5320-430600-950	Construction	530,694	3,451,998
*TOTAL UTILITY ASSETS.....		0	10,000

***Total shown here to be same as total on page 41 for Water Operating 900 Capital Outlay and Page 42 for Sewer Operating 900 Capital Outlay.**

ville

F. Internal Service Funds

6000

INTERNAL SERVICE FUND BUDGET SUMMARY

FUND:	_____	City/Town County of: Town of Stevensville	
Title:	_____	Fiscal Year: 14-15	
Number:	_____		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>	_____		
371000	INVESTMENT EARNINGS		
383000	TRANSFERS IN (From other Funds)		
	Itemize by Fund		
TOTAL REVENUES		0	0
<u>EXPENSES</u>	_____		
490000	<u>DEBT SERVICE</u>		
610	Principal		
620	Interest		
630	Service Charge		
521000	TRANSFERS OUT (To Other Funds)		
	Itemize by Fund		
TOTAL EXPENSES.....		0	0
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation - Retained Earnings		
840	Depreciation - Contributed Capital		
239000	Compensated Absences		
TOTAL NON-CASH EXPENSES.....		0	0
	<u>OTHER CASH USES</u>		
211000	Due to Other Funds		
	Additions to Restricted Accounts		
102210	Sinking/Interest		
102220	Reserve		
102230	Surplus		
102240	Replacements/Depreciation		
TOTAL OTHER CASH USES.....		0	0
TOTAL EXPENSES AND OTHER CASH USES.....		0	0

G. Private Purpose Trust Funds

7000

H. Permanent Funds

8000

**PERMANENT FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY**

FUND:	<u> </u> FUNDS	City/Town County of: Town of Stevensville	
Title:	_____	Fiscal Year: 14-15	
Number:	_____		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>NON-TAX REVENUES</u>			
TOTAL REVENUES *		0	0
<u>EXPENDITURES</u>			
TOTAL EXPENDITURES **		0	0

FUND:	<u> </u> FUNDS	City/Town County of: Town of Stevensville	
Title:	_____	Fiscal Year: 14-15	
Number:	_____		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
<u>NON-TAX REVENUES</u>			
TOTAL REVENUES *		0	0
<u>EXPENDITURES</u>			
TOTAL EXPENDITURES **		0	0

*INCLUDE AS NON-TAX REVENUE ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 5 ON PAGE 55.

**INCLUDE AS APPROPRIATIONS ON NON-LEVIED FUNDS SUMMARY SCHEDULE - COLUMN 1 ON PAGE 55.

Town of Stevensville
TAX LEVY REQUIREMENTS SCHEDULE
NON-VOTED LEVIES

Assessed Valuation: \$99,252,323
Tax Valuation: \$2,544,323
1 Mill Yields(10): \$2,541

Fiscal Year: 2014-2015
Page No. _____

*Column (3) Total Requirements must equal Column (8) Total Resources

Fund #	Fund Name	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)=(9)X(10)	(7)=(5)+(6)	(8)=(4)+(7)	(9)=(6)÷(10)	(11)=(4)-(1)+(7)
		Appropriation	Budgeted Cash Reserve	*should equal column (8) Total Requirements	Cash Available (Less current liabilities)	Non-Tax Revenues	Property Tax Revenues	Total Revenues	*should equal column (3) Total Resources	Mill Levy	Estimated Ending Cash Balance
1000	General Fund	618,436	297,035	915,471	334,252	318,429	262,790	581,219	915,471	103.42	297,035
2310	TIF District	37,000	2,252	39,252	59,752	0	16,500	16,500	76,252		39,252
2311	TED District	0	0	0	4,000	0	8,000	8,000	12,000		12,000
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
	TOTAL	655,436	299,287	954,723	398,004	318,429	287,290	605,719	1,003,723	103.42	348,287

*Total Revenues compared to Total Appropriations -49,717 *if negative appropriations exceed revenues

Total Requirements compared to Total Resources -49,000 *if other than zero budget is not balanced

Town of Stevensville

NON-LEVIED FUNDS - SUMMARY SCHEDULE

Fiscal Year: 2014-2015
Page No. _____

Fund #	Fund Name	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)=(4)+(5)	Estimated Ending Cash Balance
		Appropriation	Budgeted Cash Reserve	Total Requirements	Cash Available (Less current liabilities)	Total Non-Tax Revenues	Total Resources	
2250	Planning & Zoning	21,239		21,239	34,058	1,350	35,408	14,169
2394	Building Code Enforcement			0	24,646	30,000	54,646	54,646
2410	Dayton Lighting #1	3,025		3,025	11,473	3,025	14,498	11,473
2420	Peterson Addition	2,200		2,200	4,626	2,200	6,826	4,626
2430	George Smith Lighting #3	3,355		3,355	15,097	3,355	18,452	15,097
2440	Creekside Lighting #4	3,700		3,700	4,989	3,700	8,689	4,989
2450	Twin Creeks Lighting #5	3,620		3,620	0	3,620	3,620	0
2810	PD Training	13,365		13,365	24,891	3,897	28,788	15,423
2820	Gas Apportionment	138,450		138,450	235,459	34,325	269,784	131,334
2916	COPS Grant	47,965		47,965	1,625	49,762	51,387	3,422
2940	Economic Development	52,535		52,535	54,414	0	54,414	1,879
4000	Capital Improvements	130,026		130,026	308,672	0	308,672	178,646
4001	Sidewalk Improvements	14,320		14,320	10,059	4,320	14,379	59
4002	Fire Engine Capital	0		0	75,908	150	76,058	76,058
5210	Water	495,682		495,682	718,821	431,513	1,150,334	654,652
5220	Water Project	795,000		795,000	293,336	795,000	1,088,336	293,336
5250	Water Bond Principal &	136,096		136,096	89,712	89,712	179,424	43,328
5310	Sewer	413,568		413,568	48,147	492,962	541,109	127,541
5320	Sewer Project	3,883,998		3,883,998	227,042	3,859,700	4,086,742	202,744
5350	Sewer Bond Principal &			0	205,703		205,703	205,703
5610	Airport	35,330		35,330	11,080	30,376	41,456	6,126
5620	Airport Project	166,500		166,500	114	155,802	155,916	(10,584)
7120	Fireman's Disability	3,897		3,897	0	3,897	3,897	0
	TOTAL	6,363,871	0	6,363,871	2,399,873	5,998,666	8,398,539	2,034,668

*Total Revenues compared to Total Appropriations:

(365,205)

*if negative appropriations exceed revenues

Total Requirements compared to Total Resources

(2,034,668)

*if other than zero budget is not balanced

