

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.
 - A. **The following should be included:** Approved Budget Resolution; Department of Revenue Certified Taxable Valuation Form; and the Determination of Tax Revenue and Mill Levy Limitation Form
 - 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. Submit the budget through the LGS Local Government Entity Portal using E-Pass. If using this excel document convert it into PDF format before submitting. Start by hiding the workbook pages/tabs you are not using. Under the File menu you will choose the option to "Save as Adobe PDF" Save the file to your computer. In the portal you will browse for the file and attach it. <http://sfsd.mt.gov/LGSB>
- * 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 completed 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.**

**MONTANA DEPARTMENT OF ADMINISTRATION
STATE ACCOUNTING BUREAU - LOCAL GOVERNMENT SERVICES SECTION**

Mitchell Building Room 270, PO Box 200547, Helena, Montana 59620-0547
Phone (406) 444-9101

**MONTANA
CITY/TOWN/COUNTY**



**FINAL
BUDGET DOCUMENT**

Fiscal Year ended June 30, 2019

Town of Twin Bridges

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

**MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT
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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2019, was prepared according to law and adopted by the Town Council of Twin Bridges on September 11, 2018; 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

ADOPTED BUDGET RESOLUTION:

Please Insert a copy of the
Approved Budget Resolution

CERTIFIED TAXABLE VALUATION FORM

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	Town
COUNTY LOCATED IN	Madison
YEAR ORGANIZED	1902
REGISTERED VOTERS	237
AREA (SQ. MILES)	1
POPULATION OF CITY/TOWN	375
FORM OF GOVERNMENT	Mayor/Council
NUMBER OF EMPLOYEES (ELECTED)	0
NUMBER OF EMPLOYEES (NON-ELECTED)	7
MILES OF STREETS AND ALLEYS	5.6
MUNICIPAL WATER	
NUMBER OF CONSUMERS	277
WATER RATE PER 1,000 GALLONS	0.75
SEWER RATES	46.89

OFFICIALS SHEET

OFFICE	NAME OF COUNTY OFFICIAL/OFFICERS	DATE TERM EXPIRES
Commissioner (chairman)		
Commissioner		
Commissioner		
Assessor		
Attorney		
Auditor		
Clerk and Recorder		
Clerk of District Court		
Coroner		
Justice of Peace		
Justice of Peace		
Public Administrator		
School Superintendent		
Sheriff		
Treasurer		
Finance Director		
Administrative Assistant		
D.P. Director		
Budget Director		
OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Thomas O. Hyndman	2021
Council/Commission	Matthew Greemore, Council President	2021
	Nolan Frandsen	2021
	Joseph Willauer	2019
	Scott Holbrook	2019
	James Klyap	2019
City Manager		
Administrative Assistant		
Attorney	Lori Harshbarger (Harshbarger Law Firm)	
Chief of Police		
Clerk		
Clerk/Treasurer	Kristi Millhouse	
Finance Director		
City Judge		
Treasurer		
Water/Sewer/Garbage Collector & Highway & Streets	Sam Novich, Supervisor Richard Zahn, Maintenance Worker	

Town of Twin Bridges

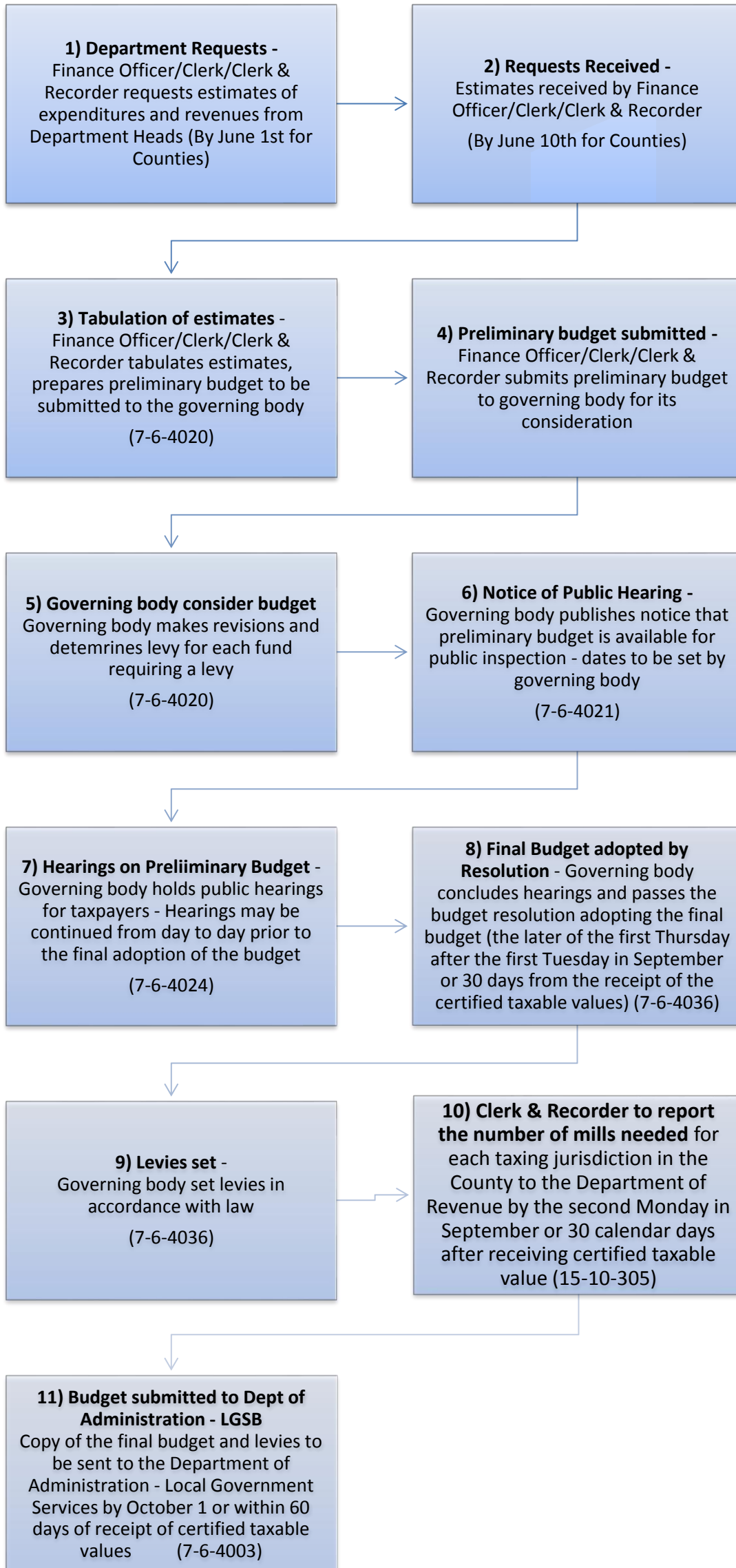
SCHEDULE OF PERSONNEL LEVELS
OPERATING FUNDS
ELECTIVE AND NON-ELECTIVE EMPLOYEES

FUND	FY 2015-2016 PERMANENT FULL-TIME EMPLOYEES	FY2016-2017 PERMANENT FULL-TIME EMPLOYEES	FY2017-2018 PERMANENT FULL-TIME EMPLOYEES	CURRENT FY PERMANENT FULL-TIME EMPLOYEES
General	3	3	3	3
Airport				
Library	1	1	1	1
Ambulance				
Cemetery				
Planning				
Water	3	3	3	3
Sewer	3	3	3	3
Solid Waste				
Gas/Electric				
**Three Full Time employees work all departments (General, Water, Sewer) for the Town				
Library has one employee that is 3/4 time and two part-time.				
Total City/Town Employees	10	10	10	10

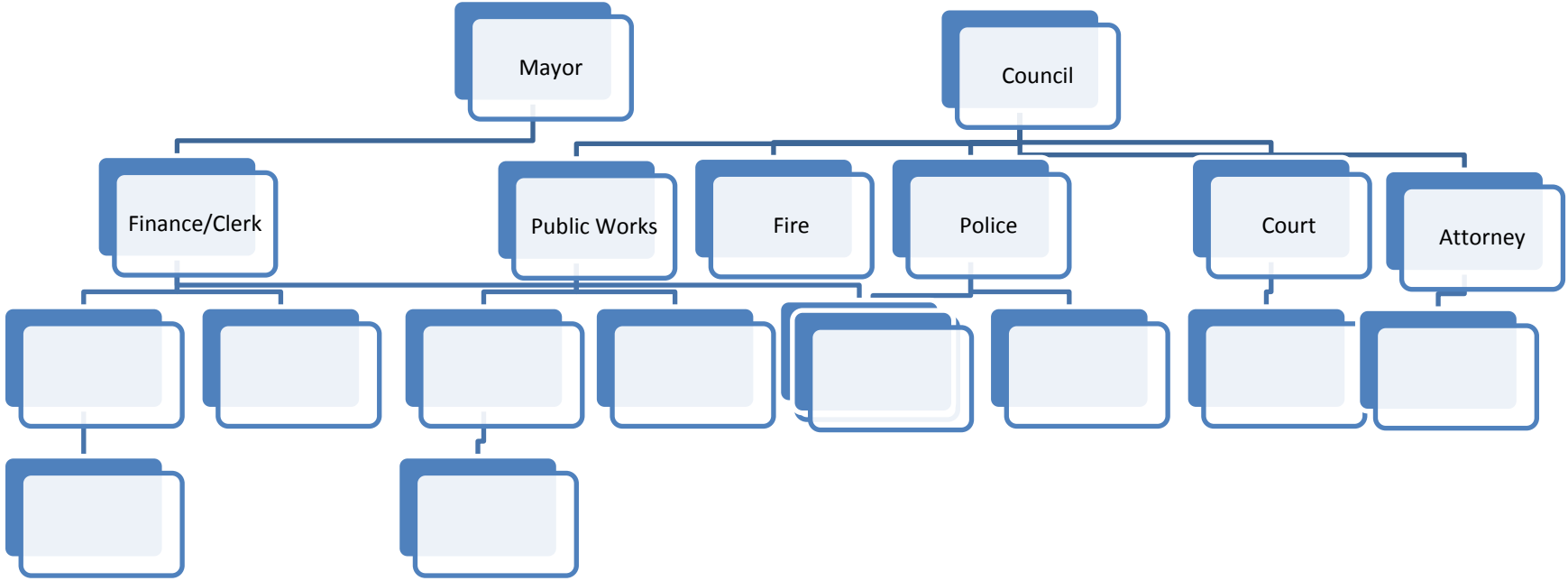
Note: Do not include any employee who is not employed directly by the entity.

Local Government Budget Calendar

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



City/Town of _____
Organizational Chart



**Town of Twin Bridges
Taxable Valuation/Mill Levy
Ten-Year History and Analysis**

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

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

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

FISCAL YEAR	ENTITY-WIDE TAXABLE VAULTION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
			FY's 2009-2010 through 2016-2017 enter number of mills from prior year budget-page 9. FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form.	FY's 2009-2010 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 & forward enter number of mills from line (16) of the applicable Mill Levy Determination Form.	The Carry Forward in this column is not cumulative - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy.
2009-2010	461,816		120.53	120.53	
2010 - 2011	466,790	1.08%	126.57	126.57	
2011 - 2012	467,581	0.17%	126.32	126.32	
2012 - 2013	469,928	0.50%	130.70	130.70	
2013 - 2014	471,996	0.44%	133.45	133.45	
2014 - 2015	472,407	0.09%	135.43	133.45	
2015 - 2016	477,601	1.10%	136.42	133.45	
2016 - 2017	481,539	0.82%	135.98	135.98	
2017 - 2018	480,701	-0.17%	144.42	144.42	0.00
2018 - 2019	483,018	0.48%	143.20	143.20	0.00

Enter Fund Name (example: County Road Fund)

FISCAL YEAR	TAXABLE VAULTION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
2009-2010					
2010 - 2011		#DIV/0!			
2011 - 2012		#DIV/0!			
2012 - 2013		#DIV/0!			
2013 - 2014		#DIV/0!			
2014 - 2015		#DIV/0!			
2015 - 2016		#DIV/0!			
2016 - 2017		#DIV/0!			
2017 - 2018		#DIV/0!			0.00
2018 - 2019		#DIV/0!			0.00

Voted/Permissive mills levied in the current fiscal year:

Description	Number of Mills levied
-------------	------------------------

**DETERMINATION OF TAX REVENUE AND
MILL LEVY LIMITATION FORMS**

BUDGET MESSAGE

The following summary is what the Town of Twin Bridges accomplished in fiscal year 2018 and the Town is expecting to do in fiscal year 2019.

For Fiscal year 2017 the Town completed the subdivision regulations and received a grant from Montana Department of Transportation TA-Grant to put sidewalks in around the school and along the walking path the students use at lunch time. This will be a group project that we will be working on with the School. This project will also entail installing storm drains along 6th above and curb and gutter to help with the water runoff which currently creates large puddles and ice around the school. The Town is very excited about this upcoming project which will not be completed until summer of 2020.

Twin Bridges continues to move forward with the new Shop for the Town maintenance workers. We have broken ground and are acquiring an intercap loan through the State of Montana Board of Investments in order to complete the building and get our guys moved into it.

We were not successful in receiving the DNRC grant last year for updating our capital improvement plan but we did receive the TSEP grant and are moving forward with the update. We will involve the community by getting their input via a quick survey.

The Town of Twin Bridges did take a rate increase to their base rate on the water and sewer this year. We have not taken an increase in five years and so it was finally time to make that hike. We held off as long as we possibly could.

The Town is also looking at implementing a storm drain district this year. The Council has approved a small district and now it is going forward to bond council. We look forward to seeing where this leads us continue to look for ways to finance additional projects.

Fiscal year 2019 is looking to be a busy year full of extra projects and exciting changes.

Mayor Thomas O. Hyndman
Twin Bridges, Montana

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
310000	TAX REVENUES (Do not include Ad Valorem-Mill Levy)		
312000	Penalty and Interest on Delinquent Taxes	286	300
314140	*Local Option Tax (1/2%)	21,458	20,000
314200	Flat Tax - Coal		
316100	Entitlement Levy Transfer		
SUBTOTAL	.....	21,744	20,300
320000	Licenses and Permits		
322000	Business Licenses		
10	Alcohol Beverage (Liquor/Beer/Wine)		
20	General/Professional and Occupational	2,525	2,400
323000	Non-Business Licenses and Permits		
10	Building Permits	230	200
30	Animal Licenses	915	800
40	Concealed Weapon Permits		
50	Other Miscellaneous Permits		
SUBTOTAL	.....	3,670	3,400
330000	INTERGOVERNMENTAL REVENUES		
331000	Federal Grants (List and Describe)		
333000	Federal Payments in Lieu of Taxes		
20	Taylor Grazing		
40	Payments in Lieu (P.I.L.T.)		
70	Refuge Revenue Sharing		
334000	State Grants (List and Describe)		
	CDBG	11,067	0
	TSEP	0	5,000
335000	State Shared Revenues		
25	Drivers' License Reinstatements		
60	Coal Tax Apportionment		
65	Oil and Gas Production Tax		
80	911 Emergency Number		
95	District Court Reimbursement		
100	Bed Tax Apportionment		
110	Live Card Game Table Permits		
120	Gambling Machine Permits	1,250	925
210	Personal Property Tax Reimbursement		
230	State Entitlement Share	41,422	42,265

*NOTE: Can be used for any purpose as designated by governing body.

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	.....	53,739	48,190
340000	<u>CHARGES FOR SERVICES</u>		
341000	<u>General Government</u>		
10	Miscellaneous Collections	1,820	1,600
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		
20	Fire Protection Fees		
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		
20	Sale of Cemetery Plots		
30	Grave Permits		
40	Opening and Closing Charges		
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		
40	Camping Facilities Fees		
70	Library Collections		
100	Fair Revenues		
200	Civic Center Revenues		
SUBTOTAL	.....	1,820	1,600

GENERAL FUND SUMMARY OF REVENUES BY SOURCE

SOURCE NO.	SOURCE DESCRIPTION	Previous Year Actual	Final Budget
350000	<u>FINES AND FORFEITURES</u>		
351010	<u>Justice Court</u>		
11	50% Share of Fines		
12	Civil Fines		
13	Drug Forfeitures		
14	Tobacco Possession and Consumption		
351020	District Court Fines		
351030	City/Town Court Fines		
351040	Other		
SUBTOTAL	.....	0	0
360000	<u>MISCELLANEOUS REVENUES</u>		
361000	Rents/Leases		
362000	Other	6,585	61,461
365000	Contributions/Donations		
SUBTOTAL	.....	6,585	61,461
370000	<u>INVESTMENT AND ROYALTY EARNINGS</u>		
371000	Investment Earnings	30	0
372000	Royalties		
SUBTOTAL	.....	30	0
380000	<u>OTHER FINANCING SOURCES</u>		
381000	<u>Proceeds of General Long-Term Debt</u>		
50	Inception of Capital Lease Agreement		
70	Proceeds from Notes/Loans/Intercap	0	63,333
382000	<u>Proceeds of General Fixed Asset Disposition</u>		
10	Sale of Assets		
SUBTOTAL	.....	0	63,333
383000	<u>Interfund Operating Transfer (Specify Fund)</u>		
SUBTOTAL	.....	0	0
TOTAL GENERAL FUND NON-TAX REVENUES		87,588	198,284
			**

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

FUND: Title: Number:		EXPENDITURES BY ACTIVITY AND OBJECT			Town of Twin Bridges Fiscal Year ended June 30, 2019					
GENERAL 1000		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
ACCOUNT NO.	ACCOUNT									
410000	GENERAL GOVERNMENT									
410100	Legislative Services		1,275	1,029		1,082	400			1,482
410200	Executive Services		2,180	2,075		1,325	875			2,200
410320	*District Courts									0
410340	Justice Courts			0		2,000	2,200			4,200
410360	Municipal Courts									0
410400	Administrative Services									0
410500	Financial Services		28,916	18,499	1	11,988	19,665			31,653
410510	Administration		450	231		490				490
410530	Auditing									0
410540	Treasurer									0
410550	Accounting									0
410580	Data Processing									0
410590	Assessor									0
410600	Elections		450	0		125	325			450
410700	Purchasing Services									0
410800	Personnel Services									0
410900	Records Administration									0
411000	Planning and Research Services		10,000	1,438			8,600			8,600
411100	Legal Services		2,700	2,427			2,700			2,700
411200	Facilities Administration									0
411300	Central Communication									0
411400	Engineering Services		3,000	507			3,000			3,000
411500	Estate Administration									0
411600	Public School Administration									0
411800	Others (List)									0
										0
										0
										0
										0
										0
SUBTOTAL	0	48,971	26,206	1	17,010	37,765	0	0	54,775

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*Total shown here should be the total from page 21.

FUND: Title: Number:		EXPENDITURES BY ACTIVITY AND OBJECT			Town of Twin Bridges Fiscal Year ended June 30, 2019					
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
420000	<u>PUBLIC SAFETY</u>									
420100	Law Enforcement		8,300	8,100			4,200			4,200
420200	Detention and Correction									0
420300	Probation and Parole									0
420400	Fire Protection		8,500	3,358		600	9,900			10,500
420500	Protective Inspections									0
420600	Civil Defense									0
420700	Other Emergency Services									0
	Others (List)									0
										0
										0
420800	Coroner Services									0
SUBTOTAL	.....	0	16,800	11,458	0	600	14,100	0	0	14,700
430000	<u>PUBLIC WORKS</u>									
430200	Road and Street Services		108,340	60,763	2	26,090	40,350		98,834	165,274
430300	Airport									0
430800	Solid Waste Services									0
430900	Cemetery Services									0
431100	Weed Control									0
	Others (List)									0
431200	Flood Control		75	0			75			75
										0
SUBTOTAL	.....	0	108,415	60,763	2	26,090	40,425	0	98,834	165,349
440000	<u>PUBLIC HEALTH</u>									
440100	Public Health Services									0
440200	Hospitals									0
440300	Nursing Home									0
440400	Mental Health Centers									0
440500	Health Clinics									0
440600	Animal Control Services		75	49			75			75
440700	Insect and Pest Control		25	0			25			25
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	100	49	0	0	100	0	0	100

FUND: Title: Number:		EXPENDITURES BY ACTIVITY AND OBJECT			Town of Twin Bridges Fiscal Year ended June 30, 2019					
GENERAL 1000		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
ACCOUNT NO.	ACCOUNT									
480000	CONSERVATION OF NATURAL RESOURCES									
480100	Soil Conservation									0
480200	Water Quality Control									0
480300	Air Quality Control									0
	Others (List)									0
										0
										0
										0
SUBTOTAL	.....	0	0	0	0	0	0	0	0	0
490000	DEBT SERVICE									
490400	Interest on Registered Warrants									0
490500	Other Interest Principal Payments		0	0			7,517			7,517
SUBTOTAL	.....	0	0	0	0	0	7,517	0	0	7,517
510000	MISCELLANEOUS									
*510100	Special Assessments									0
510200	Judgements									0
510300	Unallocated Costs									0
	Others (List)									0
										0
										0
SUBTOTAL	.....	0	0	0	0	0	0	0	0	0
520000	OTHER FINANCING USES									
521000	Operating Transfers Out (Itemize by Fund)									0
521000	Library		4,000	4,000			2,000			2,000
521000	Gax Tax HB473		105	105			620			620
										0
SUBTOTAL	0	4,105	4,105	0	0	2,620	0	0	2,620
	TOTAL EXPENDITURES	0	200,946	124,058	3	44,185	129,142	0	98,834	272,161
										**

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* CITY/COUNTY PORTION OF SID BONDS/MAINTENANCE
** INCLUDE AS APPROPRIATIONS ON TAX LEVY REQUIREMENT SCHEDULE - COLUMN 1 ON PAGE 53.

GENERAL FUND
 DEBT OBLIGATIONS SUPPLEMENT SCHEDULE
 LOANS, CONTRACTS, NOTES, LEASE PURCHASE, ETC.
 Fiscal Year 2018 - 2019

PURPOSE	(610) PRINCIPAL	(620) INTEREST	(630) SERVICE CHARGE	TOTAL REQUIRED
Town Shop	\$5,300	\$2,217		7517
				0
				0
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				0
TOTAL	5300	2217	0	7517

B. Special Revenue Funds

2000

Revenue by Source

**Expenditures Summary by
Function, Activity and Object**

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

FUND:	NON-LEVIED FUNDS		
Title:	Library	Town of Twin Bridges	
Number:	2220	Fiscal Year ended June 30, 2019	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
334101	Broad Valley Federation	1,480	1,480
334103	State Aid	0	1
342040	Madison County Tax Levy	55,700	55,700
360000	Miscellaneous Revenue	3,347	2,550
371000	Investment Earnings	74	100
383000	Transfer In from GF	4,000	4,000
TOTAL REVENUES.....*		64,601	63,831
EXPENDITURES			
460110	Library Administration	58,690	61,950
TOTAL EXPENDITURES **		58,690	61,950

FUND:	NON-LEVIED FUNDS		
Title:	Library Donation Fund	Town of Twin Bridges	
Number:	2222	Fiscal Year ended June 30, 2019	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
365000	Contributions and Donations	390	50
TOTAL REVENUES.....*		390	50
EXPENDITURES			
460110	Library Administration	155	1,500
TOTAL EXPENDITURES.....**		155	1,500

*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	Town of Twin Bridges	
Title:	2820 Gas Apportionment Tax	Fiscal Year ended June 30, 2019	
Number:	2820		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
335040	Gax Tax Apportionment	10,819	10,981
362020	Refunds and Reimbursement	1,156	1
TOTAL REVENUES.....*		11,975	10,982
EXPENDITURES			
430210	Highway & Streets	11,158	8,000
430267	6th Avenue Project	0	6,000
TOTAL EXPENDITURES **		11,158	14,000

FUND:	NON-LEVIED FUNDS	Town of Twin Bridges	
Title:	Gax Tax Apportionment (2nd Portion)	Fiscal Year ended June 30, 2019	
Number:	2821		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
335040	Gax Tax Apportionment	4,026	12,000
383000	Transfer In	210	620
TOTAL REVENUES.....*		4,236	12,620
EXPENDITURES			
430210	Highway & Streets	0	14,000
TOTAL EXPENDITURES..... **		0	14,000

*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.

D. Capital Projects Funds

4000

CAPITAL PROJECTS BUDGET SUMMARY

Fiscal Year ended June 30, 2019

ACCOUNT NO.	ACCOUNT NAME	Fund No.	Capital Imp						
		PROJECT NO. FUND	4000						TOTALS
REVENUE									
331000	Federal Grants								0
333000	Payments in Lieu of Taxes (Federal)								0
334000	State Grants								0
365000	Contributions and Donations								0
371000	Investment Earnings		15						15
381010	General Obligation Bonds Proceeds								0
381030	S.I.D. Bonds Proceeds								0
383000	Transfers From Other Funds (List)								0
									0
									0
									0
									0
									0
									0
									0
									0
									0
TOTAL NON-PROPERTY TAX REVENUES.....*			15	0	0	0	0	0	15
EXPENDITURES									
									0
									0
430210	Highway & Streets	4000	11,000						11,000
430267	6th Avenue Project	4000	11,000						11,000
521000	Transfer Out	4000	620						620
									0
									0
									0
									0
TOTAL EXPENDITURES.....**			22,620	0	0	0	0	0	22,620

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Note: An expenditures is shown only if a project is to be started.

*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:	WATER OPERATING	Town of Twin Bridges	
Title:	Water Fund	Fiscal Year ended June 30, 2019	
Number:	5210		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
343020	<u>WATER REVENUES</u>		
021	Metered Water Sales		
022	Unmetered Water Sales	129,134	153,678
023	Bulk and Irrigation Water Sales		
024	Sale of Water, Materials and Supplies		
025	Water Permits		
026	Water Installation Charges	(49)	100
027	Miscellaneous Water Revenue		
29	Penalties	(494)	4,000
362020	Refunds & Reimbursements	1,587	10
331000	Federal Grant	0	150,000
381070	Intercep Loan	0	63,334
334124	TSEP Emergency Grant	0	30,000
371000	<u>INVESTMENT EARNINGS</u>	165	150
383000	<u>TRANSFERS IN (From other Funds)</u>		
	Itemize by Fund		
TOTAL REVENUES **	*****	130,343	401,272
<u>EXPENSES</u>			
430500	<u>WATER UTILITIES</u>		
100	Personal Services (FTE)	68,708	78,195
200	Supplies	5,456	7,800
300	Purchased Services	33,698	44,200
400	Materials	0	0
500	Fixed Charges	3,024	4,025
900	*Capital Outlay	8,636	260,834
490000	<u>DEBT SERVICE</u>		
610	Principal	0	5,300
620	Interest		2,300
630	Service Charge		60
521000	<u>TRANSFERS OUT (To Other Funds)</u>		
	Itemize by Fund		
TOTAL EXPENSES ***	*****	119,522	402,714
510400	<u>NON-CASH EXPENSES</u>		
830	Depreciation		
820	Transfer to Reserve Account for Water	5,000	5,000
239000	Compensated Absences		
TOTAL NON-CASH EXPENSES.....	*****	5,000	5,000
	<u>OTHER CASH USES</u>		
211000	Due to Other Funds		
	Additions to Restricted Accounts		
102210	Sinking/Interest		
102220	Restricted		
102230	Surplus		
102240	Replacement/Depreciation		
TOTAL OTHER CASH USES.....	*****	0	0
TOTAL EXPENSES AND OTHER CASH USES.....	*****	124,522	407,714

***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	Town of Twin Bridges	
Title:			Fiscal Year ended June 30, 2019	
Number:		5310		
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget	
REVENUE				
343030	SEWER REVENUES			
031	Sewer Service Charge	130,226	154,175	
032	Sewer Installation Charge			
033	Sewer Permits			
034	Treatment Facilities			
035	Sale of Sewer Materials and Supplies			
036	Miscellaneous Revenues		10	
29	Penalties		2,000	
38	Sump Pumps	3,420	3,200	
362020	Refunds & Reimbursement	829	10	
381070	Intercep Loan	0	63,334	
371000	INVESTMENT EARNINGS	111	100	
383000	TRANSFERS IN (From other Funds)			
	Itemize by Fund			
TOTAL REVENUES **		134,586	222,829	
EXPENSES				
430600	SEWER UTILITIES			
100	Personal Services (FTE)	68,741	78,170	
200	Supplies	9,463	10,900	
300	Purchased Services	21,522	36,100	
400	Materials	0	0	
500	Fixed Charges	2,949	3,775	
900	*Capital Outlay	8,636	80,834	
490000	DEBT SERVICE			
610	Principal	16,440	21,740	
620	Interest	19,920	22,220	
630	Service Charge		60	
521000	TRANSFERS OUT (To Other Funds)			
	Transfer to Sewer Reserve	5,000	5,000	
TOTAL EXPENSES ***		152,672	258,799	
510400	NON-CASH EXPENSES			
830	Depreciation			
239000	Compensated Absences			
TOTAL NON-CASH EXPENSES		0	0	
211000	OTHER CASH USES			
	Due to Other Funds			
	Additions to Restricted Accounts			
102210	Sinking/Interest			
102220	Restricted			
102230	Surplus			
102240	Replacements/Depreciation			
TOTAL OTHER CASH USES		0	0	
TOTAL EXPENSES AND OTHER CASH USES		152,672	258,799	

***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.

Town of Twin Bridges
TAX LEVY REQUIREMENTS SCHEDULE
NON-VOTED LEVIES

Assessed/Market Valuation: 30,812,919
Taxable Valuation Less
TIF Incremental Value: _____
1 Mill Yields(10): 483

Fiscal Year: 2018-2019
Page No. 27

*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)
		Appropriations	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	273,561	62,660	336,221	71,668	198,284	66,269	264,553	336,221	137.20	62,660
4000	Capital Improvements	22,620	19,211	41,831	40,357	25	1,449	1,474	41,831	3.00	19,211
7120	Fire Disability	1,827	0	1,827	378	0	1,449	1,449	1,827	3.00	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
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				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
				0				0	0		0
	TOTAL	298,008	81,871	379,879	112,403	198,309	69,167	267,476	379,879	143.20	81,871

*Total Revenues compared to Total Appropriations: -30,532 *if negative, appropriations exceed the revenues

Total Requirements compared to Total Resources (0) *if other than zero budget is not balanced

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NOTE: Budgeted Cash Reserves (a) a county's fund may not exceed one-third (33%) of the total amount appropriated and authorized to be spent from the fund during the current fiscal year; and
 Per MCA 7-6-4034 (b) a city's or town's fund may not exceed one-half (50%) of the total amount appropriated and authorized to be spent from the fund during the current fiscal year.

Town of Twin Bridges

NON-LEVIED FUNDS - SUMMARY SCHEDULE

Fiscal Year: 2018-2019
Page No. _____

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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	
2220	Library Fund	61,950	66,860	128,810	64,979	63,831	128,810	66,860
2222	Library Donation Fund	1,500	1,109	2,609	2,559	50	2,609	1,109
2820	Gax Tax Appartionment	19,200	48,584	67,784	56,802	10,982	67,784	48,584
2821	2nd Gax Tax Apportionme	14,000	2,840	16,840	4,236	12,604	16,840	2,840
4001	Library - Capital Imp	0	1,500	1,500	1,500	0	1,500	1,500
5210	Water Fund	614,714	111,468	726,182	145,910	580,272	726,182	111,468
5310	Sewer Fund	258,799	265,900	524,699	153,848	370,851	524,699	265,900
				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
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				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		970,163	498,261	1,468,424	429,834	1,038,590	1,468,424	498,261

***Total Revenues compared to Total Appropriations:**

68,427

*if negative appropriations exceed revenues

Total Requirements compared to Total Resources

(0)

*if other than zero budget is not balanced