

CITY OF POLSON

FISCAL YEAR 2025

FINAL BUDGET



JUNE 3, 2024

**PREPARED BY
CITY MANAGER & FINANCE DEPARTMENT**

CITY OF POLSON

CITY COMMISSION AGENDA ITEM SUMMARY

Agenda Item No.: _____(Motion) to approve Resolution No. 2024-TBD to adopt the final budget for the City of Polson for the fiscal year 2024-2025.
Meeting Date: June 3, 2024
Staff Contact: Kimberly Sassaman, Finance Officer
Phone and Email: 406-883-8204 | finance@cityofpolson.com

AGENDA ITEM SUMMARY: Approve Resolution No. 2024-TBD adopting the fiscal year 2024-2025 budget (FY25).

BACKGROUND: The City Commission held a preliminary budget hearing on May 20, 2024, to hear comments from the public regarding the budget. The Commission held a discussion of the budget at that meeting and additional changes have been made and reviewed for FY25.

ANALYSIS: The total revenues and expenditures for FY25 are \$15,677,846 and \$16,588,289, respectively. The difference in the revenues vs expenditures comprise of several ARPA Water & Sewer projects that require matching dollars from the City and several Street projects. The matching dollars will be paid out of the Water, Sewer and City reserves and the Street projects will be paid out of a combination of Special Revenue Fund reserves. The budget is approved at the fund level and a report is attached with this information.

FINANCIAL CONSIDERATIONS: As always, the budget is monitored throughout the year and, if necessary, spending cutbacks will be made to stay within the budget. The FY24 budget was completed and approved on June 19, 2023, three months earlier than the deadline, effectively saving the City time, stress, and expenses related to last minute filing. This process has become our permanent policy for the Finance Department. This has been accomplished by the teamwork of the Finance Officer and the Department Heads. Completing the budgets earlier may save on audit expenses paid by the City.

RECOMMENDATION: Pass Resolution No. 2024 – TBD to adopt the final budget for the City of Polson, Montana for the fiscal year 2024-2025.

SUGGESTED MOTION: *I move to approve Resolution No. 2024-TBD to adopt the final budget for the City of Polson, Montana, for the Fiscal Year 2024-2025.*

ATTACHMENTS: i. Resolution No. 2024-TBD

CITY OF POLSON

RESOLUTION NO. 2024-TBD

A RESOLUTION TO ADOPT A BUDGET FOR THE CITY OF POLSON, MONTANA FOR THE FISCAL YEAR 2024-2025.

WHEREAS, pursuant to MCA section 7-6-4021 the City Commission of the City of Polson, Montana, held a public hearing on the proposed preliminary budget on Monday, May 20, 2024, as required by law; and

WHEREAS, pursuant to MCA section 7-6-4030 the City Commission of the City of Polson has finalized its fiscal year 2025 (FY25) budget on Monday, June 3, 2024, at its regular City Commission meeting.

NOW THEREFORE BE IT RESOLVED that the City Commission of the City of Polson approve and adopt the final FY25 budget, and that passage of this resolution authorizes appropriations to defray the expenses or liabilities for the 2024-2025 fiscal year in accordance with items set forth in the final budget at the total fund level as seen in Table 1 below;

	Governmental Fund Types				Proprietary Fund Types	Total all Funds
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	
Beginning Working Capital	981,715	3,252,125	239,859	-0-	13,573,453	18,047,152
Total Estimated Revenues	3,888,350	2,174,684	3,317	-0-	9,611,495	15,677,846
Total Budgeted Expenditures	4,046,426	3,044,561	47,472	-0-	9,449,830	16,588,289
Projected Ending Working Capital	823,639	2,382,248	195,704	-0-	13,735,118	17,136,709

TABLE 1

BE IT FURTHER RESOLVED that pursuant to Municipal budget Law contained in Title 7, Chapter 6, Part 40, the annual budget appropriations may be amended as are provided in MCA 7-6-4006(3) and 7-6-4012;

BE IT FURTHER RESOLVED that pursuant to Sections 7-6-4031 and 7-6-4012, the City Manager and Finance Officer are hereby authorized throughout the budget period to transfer appropriations between items within the same fund; FURTHER, the Polson City Manager and Finance Officer are also authorized to adjust appropriations funded by fees in the proprietary golf, water, and sewer funds, and in the fee-based building fund and storm system fund, but in such event, the adjustments must be based upon the cost of providing the services supported by the fee, and fully funded by the related fees for services, fund reserves, or non-fee revenue such as interest; and

BE IT FURTHER RESOLVED that the minutes of the City Commission of the city of Polson, Montana, incorporate this Resolution.

APPROVED AND ADOPTED this 3rd day of June 2024.

THE CITY OF POLSON

BY:

Eric Huffine, Mayor

ATTEST:

Ed Meece, City Manager

Cora E. Pritt, City Clerk

State of Montana)

:ss

County of Lake)

On this ____ day of June 2024, before me, the undersigned a Notary Public for the State of Montana, personally appeared Eric Huffine, known to me as the Mayor of the City of Polson, and known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal the day and year in this certificate first above written.

Notary Public for the State of Montana

Printed Name of Notary

Residing at Polson, Montana

My commission expires: ____/____/____

05/29/24
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CITY OF POLSON
Summary of Appropriations by Fund and Object
For the Year: 2024 - 2025
For Funds 1000 - 5310

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Report ID: A120

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Other	Transfers	Total
1000 General All-Purpose Fund		2,592,348	1,062,146	333,385	30,000	10,000	4,046,426
2020 Police Municipal Services Levy		112,416	91,500	80,000			283,916
2222 Park Donations - Restricted				13,000			13,000
2310 Tax Increment District			17,344		933,000		1,030,163
2350 Local Government Study Commission			28,000				28,000
2372 Permissive Medical Mills						123,000	123,000
2380 Stormwater System Fund		15,875	77,737				93,612
2386 Excavation Permits Revenue			3,000				3,000
2390 Drug Forfeiture Fund			7,000				7,000
2391 DUI Court Fee Fund			1,000				1,000
2394 Building Code Enforcement		159,700	31,591	26,000			217,291
2395 Tree Fund			7,200	3,000			10,200
2398 Credit Card Fees			10,000				10,000
2401 Light Maintenance District #19			19,000				19,000
2402 Light Maintenance District #20			8,000				8,000
2500 Weed Cleanup Maintenance Fund			13,250				13,250
2510 Sidewalk Loan Fund				55,000			55,000
2702 Fire Training Center Donations			248				248
2703 Fire Memb. Donation Fund			5,012				5,012
2720 Police Donations			2,500				2,500
2820 Gas Apportionment Tax Fund			28,000	313,000			341,000
2822 SB536 & HB76 One Time Road Allocations				665,000			665,000
2916 COPS Grant		28,802	86,567				115,369
3542 SID #42 Streetscape Main St. Imp. Project							47,472
5010 Golf Fund		768,514	924,126	146,000			1,940,761
5210 Water Fund		349,320	439,426	2,170,152			2,993,057
5310 Sewer Fund		347,320	749,788	2,637,304			4,516,012
Total:		4,374,295	3,612,435	6,441,841	963,000	133,000	16,588,289

CITY OF POLSON
Revenues Compared with Expenditures
For the Year: 2024 - 2025

Fund	Cash Available	Proposed Revenues	Proposed Expenditures	AP/AR Outstanding	Cash Remaining
1000 General All-Purpose Fund	996,251.47	3,888,350.00	4,046,426.00	-14,931.46	823,244.01
2001 Fire Impact Fees	148,213.09	25,500.00	0.00	0.00	173,713.09
2002 Parks Impact Fees	159,391.06	25,750.00	0.00	0.00	185,141.06
2020 Police Municipal Services Levy	35,500.55	296,000.00	283,916.00	-11.97	47,572.58
2170 Airport	5.22	0.00	0.00	0.00	5.22
2210 Parks/Salish Point	15,295.90	0.00	0.00	0.00	15,295.90
2211 Skate Park Fund	1,120.08	2,000.00	0.00	-310.00	2,810.08
2212 Cultural Trust Grant	108.31	0.00	0.00	0.00	108.31
2213 Dog Park/Travis Dolphin	1,629.47	0.00	0.00	0.00	1,629.47
2215 Hanging Basket Maintenance	6,622.74	0.00	0.00	0.00	6,622.74
2216 Parkland Subdivision Fee (formerly 7060)	37,235.70	0.00	0.00	0.00	37,235.70
2218 Carol Sampson Sherick Trail Memorial Fund	864.34	0.00	0.00	0.00	864.34
2219 Parks Donations	1,014.60	0.00	0.00	0.00	1,014.60
2222 Park Donations - Restricted	10,398.71	22,750.00	13,000.00	0.00	20,148.71
2223 Parks - Pickle Ball Courts Donations	3,039.22	3,500.00	0.00	0.00	6,539.22
2225 Employee Christmas Fund	2,095.25	0.00	0.00	0.00	2,095.25
2310 Tax Increment District	753,577.25	734,250.00	1,030,163.00	0.00	457,664.25
2350 Local Government Study Commission	0.00	28,538.00	28,000.00	0.00	538.00
2372 Permissive Medical Mills	36,338.64	123,000.00	123,000.00	0.00	36,338.64
2380 Stormwater System Fund	774,488.67	105,000.00	93,612.00	7,703.43	793,580.10
2386 Excavation Permits Revenue	52,231.25	3,350.00	3,000.00	0.00	52,581.25
2390 Drug Forfeiture Fund	21,012.76	3,700.00	7,000.00	-5,128.00	12,584.76
2391 DUI Court Fee Fund	5,161.10	4,025.00	1,000.00	0.00	8,186.10
2394 Building Code Enforcement	320,172.56	220,250.00	217,291.00	0.00	323,131.56
2395 Tree Fund	11,298.86	10,850.00	10,200.00	0.00	11,948.86
2398 Credit Card Fees	6,464.08	10,000.00	10,000.00	0.00	6,464.08
2401 Light Maintenance District #19	12,094.60	20,000.00	19,000.00	0.00	13,094.60
2402 Light Maintenance District #20	3,629.25	8,000.00	8,000.00	0.00	3,629.25
2500 Weed Cleanup Maintenance Fund	22,758.32	13,400.00	13,250.00	0.00	22,908.32
2510 Sidewalk Loan Fund	64,722.54	55,000.00	55,000.00	0.00	64,722.54
2702 Fire Training Center Donations	249.03	0.00	248.00	0.00	1.03
2703 Fire Memb. Donation Fund	5,017.42	0.00	5,012.00	0.00	5.42
2705 Downtown Christmas Light Fund	913.01	0.00	0.00	0.00	913.01
2720 Police Donations	13,764.07	120.00	2,500.00	0.00	11,384.07
2810 Police Training Fund	205.38	0.00	0.00	0.00	205.38
2820 Gas Apportionment Tax Fund	343,660.48	106,250.00	341,000.00	0.00	108,910.48
2821 Gas Tax- Special Street Allocation Program	663.45	0.00	0.00	0.00	663.45
2822 SB536 & HB76 One Time Road Allocations	427,375.51	238,081.00	665,000.00	0.00	456.51
2851 State Homeland Security	-49,802.38	0.00	0.00	0.00	-49,802.38
2916 COPS Grant	-4,295.76	115,370.00	115,369.00	0.00	-4,294.76
2943 RCDI/Growth Policy	199.37	0.00	0.00	0.00	199.37
3500 SPECIAL ASSESSMENT DEBT-Revolving Fund	161,974.84	1,200.00	0.00	0.00	163,174.84
3542 SID #42 Streetscape Main St. Imp. Project	77,884.47	2,117.00	47,472.00	0.00	32,529.47
5010 Golf Fund	1,389,649.92	2,020,189.00	1,940,761.00	-52,585.95	1,416,491.97
5201 Water Impact Fees	1,022,157.89	96,500.00	0.00	0.00	1,118,657.89
5210 Water Fund	4,537,947.41	2,994,802.00	2,993,057.00	-38,628.74	4,501,063.67
5301 Sewer Impact Fees	191,622.34	41,200.00	0.00	0.00	232,822.34
5310 Sewer Fund	6,864,455.63	4,458,804.00	4,516,012.00	-343,597.34	6,463,650.29
7120 Fire Disability & Pension (Third Class Cit	1.41	0.00	0.00	0.00	1.41
Totals	18,486,379.08	15,677,846.00	16,588,289.00	-447,490.03	17,128,446.05

FY25 Budget

Prepared by: Kinnealy, Saccomani, Finance Officer

05/22/24

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Salary Schedule - Full Time & Permanent Part-time Governmental Employees

3% COLA UNLESS OTHERWISE NOTED

Pay Schedule: Biweekly

Position	FY25	FY25	FY25	FY25	FY24	FY24	FY24	Comments
	FTE	Pay Period Hourly Rate	Pay Period Salary	Base Wage Expense	Pay Period Hourly Rate	Pay Period Salary	Base Wage Expense	
City Manager	1.00		\$ 3,744.36	\$ 97,353		\$ 3,563.96	\$ 92,663	
City Attorney	1.00		\$ 3,337.55	\$ 86,776		\$ 3,240.34	\$ 84,249	
GIS/IT	1.00		2,852.31	\$ 74,160		2,769.23	\$ 72,000	FY25 - 42% GF-IT & 58% Water/Sewer
Finance Officer	1.00		3,106.40	\$ 80,766		3,015.92	\$ 78,414	
Accounting Technician	1.00	20.21		42,037	19.63		40,830	
City Clerk	1.00	31.22		64,938	30.31		63,045	
City Judge	0.50	21.38		27,794	20.76		26,988	
Court Clerk	1.00	20.56		42,765	19.96		41,517	
Police Clerk/Evidence Technician	1.00	22.34		46,467	21.69		45,115	
Probationary Police Patrol Officer 1/3	1.00	26.84		55,827	25.80		53,664	FY25 - 1% Step + COLA
Probationary Police Patrol Officer 1/3	1.00	26.84		55,827	25.80		53,664	FY25 - 1% Step + COLA
Probationary Police Patrol Officer 1/1	1.00	25.55		53,144	26.06		54,205	FY25 - 1% Step + COLA
Probationary Police Patrol Officer 1/3	1.00	26.06		54,205	25.80		53,664	FY25 - 1% Step + COLA
Probationary Police Patrol Officer 1/1	1.00	25.80		53,664	25.80		53,664	FY25 - 1% Step + COLA
Probationary Police Patrol Officer 1/1	1.00	25.55		53,144	26.76		55,661	FY25 - 1% Step + COLA
Police Patrol Officer 1/8	1.00	30.86		64,189	29.67		61,714	FY25 - 1% Step + COLA
Police Patrol Officer 1/7	1.00	27.90		58,032	27.38		56,950	FY25 - 1% Step + COLA
Police Patrol Officer 1/5	1.00	27.37		56,930	26.32		54,746	FY25 - 1% Step + COLA
Police Patrol Officer 1/11	1.00	28.89		60,091	27.78		57,782	FY25 - 1% Step + COLA
Police Detective 2/9	1.00	28.63		59,550	29.46		61,277	FY25 - 1% Step + COLA
Police Sergeant 3/7	1.00	29.93		62,254	31.70		65,936	FY25 - 1% Step + COLA
Assistant Police Chief	1.00		2,880.26	\$ 74,887		2,958.28	\$ 76,915	
Police Chief	1.00		3,367.31	\$ 87,550		3,443.05	\$ 89,519	
Street Laborer	1.00	20.26		42,141	19.67		40,914	
Street Laborer	1.00	18.58		38,646	18.04		37,523	
Street Laborer	1.00	18.04		37,523	17.51		36,421	
Public Works Director	1.00		3,246.66	81,955		3,152.10	79,568	FY25 - 14% Streets & 86% Water/Sewer
Building Inspector	1.00	38.24		79,539	37.13		77,230	
Assistant Parks Foreman	1.00	16.23		33,758	15.76		32,781	
Parks Foreman	1.00	21.38		44,470	20.76		43,181	
Custodian	0.50	14.01		16,560	14.01		16,560	FY25 - 62% Parks/38%Golf
Parks Executive Assistant	0.50	15.91		16,546	15.45		16,068	FY25 - 50% Parks/50% Golf
Director of Parks and Recreation	1.00		3,571.22	\$ 92,852		3,467.21	\$ 90,147	FY25 - 50% Parks/50% Golf
Assistant Fire Chief	1.00		2,060.00	\$ 53,560		2,000.00	\$ 52,000	
Fire Chief	1.00		3,460.43	\$ 89,971		359.64	\$ 9,351	
Building & Planning Planner I	1.00	24.00		49,920				FY25 - 50% Planning/50% Building
Community Development Director	1.00		3,106.40	\$ 80,766		3,015.92	\$ 78,414	FY25 - 90% Planning/10% Building

*1/1 indicates lane and step

Salary Schedule - Full Time & Permanent Part-time Enterprise Employees
5% COLA UNLESS OTHERWISE NOTED

Pay Schedule: Biweekly

Position	FY25	FY25	FY25	FY25	FY24	FY24	FY24	Comments
	FTE	Pay Period Hourly Rate	Pay Period Salary	Base Wage Expense	Pay Period Hourly Rate	Pay Period Salary	Base Wage Expense	
Golf Equipment Manager	1.00	18.57		38,626	18.03		37,502	
Golf Assistant Superintendent	1.00	22.00		45,760	20.00		41,600	
Golf SuperIntendent	1.00		2,797.85	72,744		2,099.18	54,579	
Custodian	1.00	14.00		16,548	14.01		16,560	FY25 - 62% Parks/38%Golf
Parks Executive Assistant	1.00	15.91		16,546	15.45		16,068	FY25 - 50% Parks/50% Golf
Director of Parks and Recreation	1.00		3,571.22	92,852		3,467.21	90,147	FY25 - 50% Parks/50% Golf
Golf Course Restaurant Manager	1.00		1,822.30	47,380	20.00		41,600	
Golf Course Cook	1.00	16.48		34,278	20.00		41,600	
Utility Billing Clerk	1.00	20.60		42,848	20.00		41,600	
Special Projects Manager	1.00	24.04		50,003	19.57		40,706	FY25 - 20% Storm, 10% Facility & 70% Water/Sewer
GIS/IT	1.00		2,852.31	74,160		2,769.23	72,000	FY25 - 42% GF-IT & 58% Water/Sewer
Water/Sewer Meter Worker	1.00	15.97		33,218	18.54		38,563	
Water/Sewer Meter Technician	1.00	19.10		39,728	18.54		38,563	
Water/Sewer Maintenance Worker	1.00	21.19		44,075	20.57		42,786	
Water/Sewer Maintenance Worker	1.00	21.22		44,138	20.60		42,848	
Water & Sewer Operator Class 2	1.00	25.00		52,000	24.27		50,482	
Assistant W/S Superintendent	1.00	31.46		65,437	30.54		63,523	
Public Works Director	1.00		3,246.66	84,413		\$ 3,152.10	81,955	FY25 - 14% Streets & 86% Water/Sewer

FINAL EXPENDITURES BUDGET

FY2025



05/29/24
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CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

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1000 General All-Purpose Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
410100	Legislative Services										
100	Personal Services Commissioners	18,086	19,485	19,325	16,191	20,401	79%	20,401		20,401	100%
140	Social Security/Medicare	1,384	1,536	1,553	1,320	1,561	85%	1,561		1,561	100%
141	Unemployment Insurance			13	7	16	44%			0	0%
142	Worker's Compensation			14	8	0	***%			0	0%
143	PERS/Retirement	205	418	422	368	431	85%	436		436	101%
200	Supplies			144	195	300	65%	200		200	67%
299	Assets less than \$5000			800		0	0%			0	0%
300	Purchased Services		340	82	596	300	199%	200		200	67%
322	Technology Infrastructure		1,780	1,715	1,178	0	***%			0	0%
337	Advertising				2,146	0	***%			0	0%
345	Telephone & Data Svcs	431	474	437	365	450	81%	450		450	100%
375	Education, Travel, Dues	50	796	997	1,306	1,750	75%	1,750		1,750	100%
393	Election Services		1,924			0	0%			0	0%
	Account:	20,156	26,753	25,502	23,680	25,209	94%	24,998	0	24,998	99%
410360	Municipal Court										
100	Personal Services Court Clerk and Judge \$1,200 for Sub-Judge	31,433	55,866	60,963	51,184	68,506	75%	71,800		71,800	105%
120	Overtime				242	0	***%			0	0%
125	Compensated Absences	5,568	3,993	5,681	6,224	0	***%	2,000		2,000	*****%
140	Social Security/Medicare	2,632	4,563	5,130	4,598	5,241	88%	5,500		5,500	105%
141	Unemployment Insurance	204	401	449	335	445	75%	500		500	112%
142	Worker's Compensation	355	267	329	268	492	54%	475		475	97%
143	PERS/Retirement	3,245	5,473	6,201	5,528	6,145	90%	6,500		6,500	106%
145	Medical/Life Insurance	5,799	6,494	6,842	2,964	6,830	43%	72		72	1%

05/29/24
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CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

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1000 General All-Purpose Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
200	Supplies	167	1,517	495	372	750	50%	750		750	100%
231	Gas, Oil, Diesel Fuel, Gr		78			120	0%	120		120	100%
299	Assets less than \$5000	280		1,500		0	0%			0	0%
300	Purchased Services	1,819	1,364	2,451	2,284	2,100	109%	2,100		2,100	100%
322	Technology Infrastructure		480	585	336	480	70%	480		480	100%
331	License and Permits				60	0	***%	100		100	*****%
335	Membership & Registration				350	0	***%	300		300	*****%
336	Postage and Delivery				559	100	559%	100		100	100%
345	Telephone & Data Svcs	1,207	1,296	1,372	1,308	1,300	101%	1,500		1,500	115%
348	Wireless services		1,160	1,342	1,085	1,200	90%	1,800		1,800	150%
362	Software Subscription				20	0	***%			0	0%
375	Education, Travel, Dues	1,263	3,332	3,898	4,706	3,000	157%	3,000		3,000	100%
398	City Judge Contracted Ser	23,088				0	0%			0	0%
940	Machinery & Equipment		3,701	490		500	0%			0	0%
	Account:	77,060	89,985	97,728	82,423	97,209	85%	97,097	0	97,097	100%
410362	Jury Services										
300	Purchased Services					750	0%	750		750	100%
394	Jury and Witness Fees	616		-12		600	0%	600		600	100%
	Account:	616		-12		1,350	0%	1,350	0	1,350	100%
410400	Administrative Services										
100	Personal Services	72,880	84,566	110,095	107,768	155,219	69%	171,140		171,140	110%
	City Manager and City Clerk \$8,840 for Intern										
120	Overtime			111	144	0	***%			0	0%
125	Compensated Absences	1,454	5,470	9,881	11,236	0	***%	4,000		4,000	*****%
140	Social Security/Medicare	5,056	6,772	8,899	9,110	12,914	71%	13,176		13,176	102%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

1000 General All-Purpose Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
141	Unemployment Insurance	437	628	819	701	1,113	63%	1,157		1,157	104%
142	Worker's Compensation	997	580	895	824	1,229	67%	1,158		1,158	94%
143	PERS/Retirement	5,962	7,898	11,016	11,559	15,358	75%	15,000		15,000	98%
145	Medical/Life Insurance	12,553	16,444	18,714	15,485	24,053	64%	20,000		20,000	83%
150	MPORS	1,003				0	0%			0	0%
160	Car Allowance	1,600	2,600	600		2,400	0%	2,400		2,400	100%
200	Supplies	372	317	974	1,276	600	213%	1,200		1,200	200%
269	Golf Restaurant Food			157		0	0%			0	0%
299	Assets less than \$5000		3,867	1,214	249	1,000	25%			0	0%
300	Purchased Services	1,699	2,826	3,350	1,202	3,000	40%	22,000		22,000	733%
	EMS Ambulance Study \$7,000										
	Compensation Study \$15,000										
322	Technology Infrastructure		480	550	428	480	89%	400		400	83%
335	Membership & Registration				22	0	***%			0	0%
336	Postage and Delivery				3	0	***%			0	0%
345	Telephone & Data Svcs	821	658	685	914	1,050	87%	1,000		1,000	95%
348	Wireless services	449	599	741	652	800	82%	750		750	94%
360	Repair and Maintenance Se			193		0	0%			0	0%
371	Moving Allowance	5,000				0	0%			0	0%
375	Education, Travel, Dues	460	2,532	1,295	4,838	3,500	138%	4,000		4,000	114%
380	Memberships	544	60	181	314	1,300	24%	1,000		1,000	77%
	SRM										
	Account:	111,287	136,297	170,370	166,725	224,016	74%	258,381	0	258,381	115%
410500	Financial Services										
100	Personal Services	113,049	124,601	132,153	87,087	119,243	73%	123,000		123,000	103%
	Finance Officer and Accounting Tech										
120	Overtime	269	1,929	1,285		0	0%			0	0%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
125	Compensated Absences	16,104	20,654	14,076	8,252	0	***%	4,000		4,000	*****%
140	Social Security/Medicare	9,380	10,961	11,867	7,672	9,123	84%	9,400		9,400	103%
141	Unemployment Insurance	712	999	1,013	554	775	71%	800		800	103%
142	Worker's Compensation	795	884	1,119	651	856	76%	825		825	96%
143	PERS/Retirement	11,350	13,592	13,974	9,131	10,696	85%	11,200		11,200	105%
145	Medical/Life Insurance	15,866	15,525	4,542	3,118	6,135	51%	13,000		13,000	212%
200	Supplies	634	390	1,556	572	800	72%	750		750	94%
229	Miscellaneous				40	0	***%			0	0%
260	Clothing Allowance			185		0	0%			0	0%
299	Assets less than \$5000 New Laptop and Printer for Alisa	1,561	2,334	1,008	1,103	0	***%	2,500		2,500	*****%
300	Purchased Services \$2,500 for AFR Filing Fee	1,981	31,975	4,369	4,572	2,000	229%	3,000		3,000	150%
322	Technology Infrastructure		732	1,743	598	480	125%	500		500	104%
331	License and Permits	299				300	0%			0	0%
336	Postage and Delivery				826	0	***%	200		200	*****%
337	Advertising					0	0%	250		250	*****%
345	Telephone & Data Svcs	1,591	1,636	1,355	891	1,060	84%	1,100		1,100	104%
362	Software Subscription Adobe Subscription for Finance Officer					0	0%	250		250	*****%
375	Education, Travel, Dues	160	802	4,529	1,402	5,500	25%	5,500		5,500	100%
380	Memberships	100	285	160	410	320	128%	500		500	156%
808	Cash Short (Long)			10	-34	0	***%			0	0%
	Account:	173,851	227,299	194,944	126,845	157,288	81%	176,775	0	176,775	112%
410630	Primary Elections										
375	Education, Travel, Dues			763		0	0%			0	0%
	Account:			763		0	***%	0	0	0	0%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
411100	Legal Services										
100	Personal Services		20,596	69,992	60,348	84,249	72%	86,800		86,800	103%
	City Attorney										
125	Compensated Absences			5,038	6,452	0	***%	2,500		2,500	*****%
140	Social Security/Medicare		1,604	6,270	4,866	6,716	72%	6,700		6,700	100%
141	Unemployment Insurance		138	535	391	571	68%	600		600	105%
142	Worker's Compensation		132	592	460	630	73%	600		600	95%
143	PERS/Retirement		1,879	7,378	6,447	7,875	82%	7,900		7,900	100%
145	Medical/Life Insurance		34	1,859	14,706	17,274	85%	21,500		21,500	124%
151	Medical 75% Reimbursement		589	3,536		0	0%			0	0%
200	Supplies	29	243	333	280	600	47%	600		600	100%
260	Clothing Allowance					0	0%	100		100	*****%
299	Assets less than \$5000		366	3,667		300	0%			0	0%
300	Purchased Services		54	75	16	4,500	0%	5,000		5,000	111%
	Legal Research										
322	Technology Infrastructure		260	585	336	240	140%	300		300	125%
331	License and Permits			515	530	550	96%	600		600	109%
345	Telephone & Data Svcs		134	254		0	0%			0	0%
348	Wireless services		200	801	560	600	93%	600		600	100%
356	Chief Legal Officer - Civ	73,160	71,500	-2,000		0	0%			0	0%
357	Litigation Expenses/Outsi	175				1,500	0%	1,500		1,500	100%
	Court Costs										
363	Abatement Expenses					0	0%	5,000		5,000	*****%
375	Education, Travel, Dues			2,020	870	6,500	13%	6,500		6,500	100%
	Tiliston - City Attorney Conference										
	Maycop - Prosecution Conference										
	MT League of Cities Conference										
380	Memberships					200	0%	200		200	100%
	Account:	73,364	97,729	101,450	96,262	132,305	73%	147,000	0	147,000	111%

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		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
411200	Facilities (Shared Costs)										
100	Personal Services	7,726	1,572	4,663	4,295	4,071	106%	5,000		5,000	123%
	10% of the Special Projects Manager										
120	Overtime	1,590	48			0	0%			0	0%
125	Compensated Absences	291	73	111	588	0	***%			0	0%
140	Social Security/Medicare	700	132	358	381	312	122%	400		400	128%
141	Unemployment Insurance	53	11	31	28	27	104%	50		50	185%
142	Worker's Compensation	129	75	37	33	13	254%	25		25	192%
143	PERS/Retirement	842	150	426	441	365	121%	500		500	137%
145	Medical/Life Insurance	1,230	147	428	384	20	***%	2,000		2,000	10000%
200	Supplies	7,080	8,335	9,000	6,418	8,000	80%	7,000		7,000	88%
219	Safety Program	42				0	0%			0	0%
299	Assets less than \$5000	198	1,463	1,799		0	0%			0	0%
300	Purchased Services	54,222	102,842	111,706	101,722	60,000	170%	75,000		75,000	125%
	Audit \$18,990										
	Federal Audit \$7,500										
	GASB 84 \$625										
	GASB 34 \$5,600										
	GASB 68 \$1,100										
	Closing \$17,000										
	Misc Prep \$7,000										
313	Visa/Mastercard Service C	126				1,000	0%			0	0%
315	Grant Writer P/T Contract City Manager's Office					0	0%	7,500		7,500	*****%
322	Technology Infrastructure	13,705	11,318	15,908	8,736	7,000	125%	2,500		2,500	36%
335	Membership & Registration			60	10	0	***%			0	0%
336	Postage and Delivery			3,297	556	0	***%			0	0%
337	Advertising				605	0	***%			0	0%
341	Electric	12,442	13,224	16,268	13,791	14,500	95%	14,500		14,500	100%
345	Telephone & Data Svcs	1,830	1,863	1,754	1,475	1,800	82%	1,500		1,500	83%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
349	Garbage Disposal Services			1,925	1,008	0	***%			0	0%
354	Engineer Services	12,653				0	0%			0	0%
362	Software Subscription				5,027	0	***%	38,000		38,000	*****%
	Civic Plus \$ 2675.48 Website (EMAIL)										
	Civic Plus \$2205.00 Website										
	Civic Plus \$5701.32 MO Platform										
	Archive Social \$4788.00 Social Media										
	BMS \$15445.00										
	AV Capture \$6,500.00 Judicial Plus										
375	Education, Travel, Dues	6,204	25	1,581	1,460	0	***%			0	0%
379	Equipment Lease			825	495	0	***%			0	0%
380	Memberships	1,917	2,279	3,030		2,300	0%			0	0%
510	Insurance Premiums	196,186	208,679	269,826	315,307	351,069	90%	375,000		375,000	107%
920	Land/Building		29,538	35,098	9,610	0	***%	5,000		5,000	*****%
	City Hall Upgrades - Paint, etc										
940	Machinery & Equipment			8,086		0	0%			0	0%
	Account:	319,166	381,774	486,217	472,370	450,477	105%	533,975	0	533,975	119%
420120	Facilities										
200	Supplies			434		0	0%			0	0%
	Account:			434		0	***%	0	0	0	0%
420140	Crime Control and Investigation										
100	Personal Services	584,938	635,784	702,357	565,087	810,572	70%	826,062		826,062	102%
	1% (from police matrix) for everyone + 3% COLA w/the understanding it is the last year for the police matrix. Future raises will be based off the compensation study; as resources are available. Chief's salary will be increased from \$81K to \$85K.										
120	Overtime	32,250	49,120	52,588	48,788	54,200	90%	57,000		57,000	105%
	Increased due to a %19 increase in calls for service. Increased calls means more investigations, warrants, and court appearances.										
125	Compensated Absences	93,196	88,183	77,289	51,419	0	***%	30,000		30,000	*****%
140	Social Security/Medicare	11,801	14,187	15,136	12,257	14,550	84%	12,046		12,046	83%
141	Unemployment Insurance	3,966	5,313	5,721	3,889	5,269	74%	5,463		5,463	104%
142	Worker's Compensation	28,153	24,853	28,865	20,462	27,008	76%	25,353		25,353	94%

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		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
143	PERS/Retirement 1 civilian employee (police clerk/evidence tech/exec. asst.)	13,881	12,109	4,088	3,512	4,047	87%	5,000		5,000	124%
145	Medical/Life Insurance	94,097	94,747	96,314	76,980	86,344	89%	114,432		114,432	133%
150	MPORS 15 sworn officers	74,631	107,986	108,417	85,113	110,302	77%	117,016		117,016	106%
200	Supplies FY 24/25 is the same as FY 23/24, increased request was moved to 2020-420140-200.	14,122	9,163	17,950	9,508	8,000	119%	8,000		8,000	100%
231	Gas, Oil, Diesel Fuel, Gr Increase in fuel cost due to economy and having more officers on the road since the PD is full staffed.	26,124	40,105	42,963	26,157	37,000	71%	42,000		42,000	114%
260	Clothing Allowance	11,689	11,228	13,430	14,728	15,900	93%	15,950		15,950	100%
262	Protective Gear			3,183		0	0%			0	0%
299	Assets less than \$5000 \$3K earmarked for new handheld radio batteries and antennas.	3,673	19,449	14,072	5,946	7,000	85%	3,000		3,000	43%
300	Purchased Services Covers 1st Step foransic interview costs, employee drug test, etc. Keeping in mind it is difficult to estimate how many forensic interviews will be needed a year, while the scale varies it tends to increase not decrease.	25,446	27,216	22,116	14,696	10,000	147%	10,000		10,000	100%
322	Technology Infrastructure Entry access system upgrade in City Hall PD portion at %25 is \$1425, and off-site PD spaces at \$3402. New system will replace the antiquated MVS program.		4,058	4,489	4,531	4,560	99%	1,500		1,500	33%
330	Publicity, Subscriptions				59	0	***%			0	0%
332	K-9 Costs				67	0	***%			0	0%
336	Postage and Delivery				751	0	***%	400		400	*****%
341	Electric	1,834	1,679	1,455	1,643	2,000	82%	1,500		1,500	75%
345	Telephone & Data Svcs	4,231	4,468	4,058	3,745	4,300	87%	4,000		4,000	93%
348	Wireless services Increase due to being full staffed and having more officers using wireless services.	10,879	9,402	8,472	11,132	11,000	101%	15,000		15,000	136%
349	Garbage Disposal Services			581	611	0	***%	600		600	*****%
360	Repair and Maintenance Se Increase due to change in insurance deductible to \$5K.	1,138	160	1,335	17,051	13,550	126%	18,000		18,000	133%

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		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
940	Machinery & Equipment New Wildland Fire Truck	50,426	8,527	147,941		0	0%			0	0%
	Account:	253,618	269,420	455,697	269,571	354,952	76%	409,709	0	409,709	115%
420520	Code Enforcement										
100	Personal Services	24,172				0	0%			0	0%
120	Overtime	147				0	0%			0	0%
125	Compensated Absences	4,238				0	0%			0	0%
140	Social Security/Medicare	2,024				0	0%			0	0%
141	Unemployment Insurance	157				0	0%			0	0%
142	Worker's Compensation	1,125				0	0%			0	0%
143	PERS/Retirement	2,504				0	0%			0	0%
145	Medical/Life Insurance	6,712				0	0%			0	0%
200	Supplies	854	29			0	0%			0	0%
231	Gas, Oil, Diesel Fuel, Gr	1,139		213		0	0%			0	0%
260	Clothing Allowance	596				0	0%			0	0%
299	Assets less than \$5000	130				0	0%			0	0%
300	Purchased Services	711	45			0	0%			0	0%
333	Animal Control	570				0	0%			0	0%
345	Telephone & Data Svcs	523		64		0	0%			0	0%
348	Wireless services	1,079				0	0%			0	0%
360	Repair and Maintenance Se	558				0	0%			0	0%
375	Education, Travel, Dues	1,784				0	0%			0	0%
	Account:	49,023	74	277		0	***%	0	0	0	0%
420540	Land Use Inspection/Zoning Enforcement										
100	Personal Services 90% of Community Development Director and 50% of Planner I	60,064	83,676	103,401	65,050	88,221	74%	97,750		97,750	111%

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		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
120	Overtime		1,933		25	0	***%			0	0%
125	Compensated Absences	9,479	11,323	3,266	4,443	0	***%	2,000		2,000	*****%
140	Social Security/Medicare	5,485	7,592	8,123	5,312	6,749	79%	7,500		7,500	111%
141	Unemployment Insurance	410	667	728	407	573	71%	700		700	122%
142	Worker's Compensation	490	844	870	422	633	67%	700		700	111%
143	PERS/Retirement	6,537	8,602	10,422	6,714	7,913	85%	9,000		9,000	114%
145	Medical/Life Insurance	12,056	12,778	6,030	5,179	6,829	76%	16,000		16,000	234%
200	Supplies	238	1,205	1,264	13	1,000	1%	1,000		1,000	100%
	Miscellaneous office supplies for planning. E.g. Possible more filing cabinets and chair.										
231	Gas, Oil, Diesel Fuel, Gr		1,276	1,374	90	1,700	5%	1,000		1,000	59%
	Should see a reduction in fuel. 21-23, the Planning Department paid Building Department's fuel.										
260	Clothing Allowance					250	0%	250		250	100%
299	Assets less than \$5000	2,951	3,065		2,241	4,500	50%	4,500		4,500	100%
	Technology upgrades to include a wireless tablet/iPad for mobile permitting/GIS										
300	Purchased Services	31,556	7,756	26,979	3,402	10,000	34%	3,000		3,000	30%
	HDR Engineering, Examining Land Surveyor, etc. Note: Some of these fees can be invoices to the applicant.										
319	Advertising & Mailing				286	0	***%			0	0%
322	Technology Infrastructure		600	975	486	840	58%	840		840	100%
	Unknown										
333	Animal Control		13			600	0%	600		600	100%
	Earmark in the event it may be needed. Actually estimated to be 0										
336	Postage and Delivery				891	0	***%	250		250	*****%
	Unknown. See 337 Advertising										
337	Advertising				247	0	***%	250		250	*****%
	Legal noticing in the newspaper and certified mailing. The certified mailing is often offset by application fees										
345	Telephone & Data Svcs	805	1,153	1,039	701	1,200	58%	1,200		1,200	100%
	Anticipated reduction in required services. Actual cost unknown.										

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		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
348	Wireless services Anticipated reduction if required services. Actual cost unknown.	127	1,323	1,839	955	1,900	50%	1,200		1,200	63%
354	Engineer Services Engineering services. Typically services can be invoiced to applicants. This object has been reduced by 60% and transferred to object 362, software services.	3,368	22,577	4,200	6,611	20,000	33%	8,000		8,000	40%
360	Repair and Maintenance Se Vehicle repair and maintenance. Cars need service, and a repair of the door lock		1,166			1,500	0%	1,500		1,500	100%
362	Software Subscription \$3025 ArcPro GIS license \$385 ArcPro Mobile worker license \$600 Bluebeam (1 1/2 or total 4 licenses) \$unkown, Microsoft 365 \$1220.00 BMS Permitting software \$miscellaneous				1,218		0 ***%	7,500		7,500	*****%
371	Moving Allowance	5,000					0 0%			0	0%
375	Education, Travel, Dues Conferences	3,187	2,389	2,348	1,369	3,000	46%	3,000		3,000	100%
380	Memberships Montana Association of Planners Montana Association of Geographic Information Professionals						0 0%	115		115	*****%
940	Machinery & Equipment		7,659				0 0%			0	0%
	Account:	141,753	177,597	172,858	106,062	157,408	67%	167,855	0	167,855	107%
430240	Road and Street Maintenance										
100	Personal Services Three Street Workers	80,660	92,669	104,901	89,141	114,858	78%	130,500		130,500	114%
120	Overtime	570	1,474	1,710	2,601	2,837	92%	3,500		3,500	123%
125	Compensated Absences	12,039	9,991	9,933	11,694		0 ***%	5,000		5,000	*****%
140	Social Security/Medicare	7,201	8,426	9,507	8,431	8,787	96%	10,000		10,000	114%
141	Unemployment Insurance	535	714	826	645	747	86%	1,000		1,000	134%
142	Worker's Compensation	5,490	5,561	6,163	4,421	6,703	66%	7,000		7,000	104%
143	PERS/Retirement	8,537	9,951	11,404	10,118	10,303	98%	12,000		12,000	116%
145	Medical/Life Insurance	11,341	2,696	9,161	7,416	9,568	78%	10,000		10,000	105%

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1000 General All-Purpose Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
200	Supplies	8,000	3,051	3,242	3,809	8,000	48%	3,000		3,000	38%
231	Gas, Oil, Diesel Fuel, Gr				141	0	***%			0	0%
233	Mach/Equip/Parts	2,946	6,279	3,074	3,033	13,000	23%	5,000		5,000	38%
260	Clothing Allowance	4,075	4,618	6,224	2,538	2,400	106%	1,800		1,800	75%
280	Paving Materials			2,061	5,166	0	***%			0	0%
296	Streets/Parks Misc.Rev.36	470			575	600	96%			0	0%
299	Assets less than \$5000	87		3,483	1,961	2,500	78%	3,000		3,000	120%
300	Purchased Services paint services,towing,equipment services	5,244	5,213	15,418	31,083	10,000	311%	15,000		15,000	150%
322	Technology Infrastructure		240	310	168	240	70%	240		240	100%
341	Electric rate increase	2,943	2,719	2,868	2,650	2,900	91%	3,000		3,000	103%
345	Telephone & Data Svcs	623	664	594	530	620	85%	620		620	100%
347	Propane			115	76	0	***%			0	0%
348	Wireless services	1,527	1,690	1,458	1,478	1,850	80%	1,850		1,850	100%
349	Garbage Disposal Services			1,300	611	0	***%			0	0%
354	Engineer Services	13,080	10,258	13,167	3,667	0	***%			0	0%
360	Repair and Maintenance Se	3,283	3,098	1,908	3,833	5,000	77%	5,000		5,000	100%
375	Education, Travel, Dues		164			1,000	0%	1,000		1,000	100%
452	Gravel/Sand/Peat				4,647	0	***%			0	0%
904	Capital Outlay Streets SLIPA - Sidewalks #2 \$204,192 (\$55,000 will be coming out of the Sidewalk Fund)			3,000	29,827	70,000	43%	149,192		149,192	213%
940	Machinery & Equipment			457		4,000	0%	4,000		4,000	100%
	Account:	168,651	169,476	212,284	230,260	275,913	83%	371,702	0	371,702	135%
430263	Street Lighting										
341	Electric	4,708	2,700	5,400	5,400	0	***%			0	0%
	Account:	4,708	2,700	5,400	5,400	0	***%	0	0	0	0%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
241	Small Tools reduced to allow for increase to 235	1,434	1,210	46	473	400	118%	200		200	50%
260	Clothing Allowance new line item for parks not previously budgeted				779	0	***%	800		800	*****%
296	Streets/Parks Misc.Rev.36 recycling money was previously spent on employee clothing now under 260	150	44	35		250	0%			0	0%
299	Assets less than \$5000	1,502		803		0	0%			0	0%
300	Purchased Services security systems, rags, coveralls,	4,791	9,077	3,486	3,506	5,500	64%	5,500		5,500	100%
313	Visa/Mastercard Service C need Kim's help with this one to separate out square charges and square credit card fees.	1,685	1,504	1,306	796	1,400	57%	1,400		1,400	100%
322	Technology Infrastructure square appointments		380	480	1,040	1,200	87%	1,200		1,200	100%
331	License and Permits no change based on fy '23	70	95	95	120	275	44%	275		275	100%
335	Membership & Registration			360	360	0	***%			0	0%
337	Advertising			304		0	0%			0	0%
341	Electric increased based on actuals	5,998	7,195	7,366	6,563	7,300	90%	7,600		7,600	104%
345	Telephone & Data Svcs no change based on actuals	819	905	841	736	1,000	74%	1,000		1,000	100%
348	Wireless services no increase based on actuals	1,479	1,403	2,176	1,355	1,850	73%	1,850		1,850	100%
349	Garbage Disposal Services decreased because of efficiency in main street garbages and houling excess garbage	4,587	5,262	5,130	3,289	4,900	67%	4,500		4,500	92%
354	Engineer Services		1,159	606	859	0	***%			0	0%
360	Repair and Maintenance Se increased to repair buildings and equipment, Sacajawea bathrooms, parks vehicles	995	96	5,780	1,454	800	182%	1,300		1,300	163%
375	Education, Travel, Dues decreased to allow for increas to repair and maintenance services		1,500	2,079		2,000	0%	1,500		1,500	75%

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		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
380	Memberships				100	0	***%			0	0%
450	Landscaping	1,156	1,177	824	418	1,500	28%	650		650	43%
	\$850 arbor day grant moved to tree fund budget										
452	Gravel/Sand/Peat			162	70	750	9%	450		450	60%
	decreased to allow for more building maintenance. used for playgrounds and parking lots										
515	Insurance Deductibles		621		2,169	0	***%			0	0%
540	Irrigation Assessments	150	150	152	150	150	100%	150		150	100%
	allows for access to irrigation district water and lake water for parks irrigation										
808	Cash Short (Long)				20	0	***%			0	0%
920	Land/Building		1,304			0	0%	75,000		75,000	*****%
	SLIPA - City Docks #3										
	Account:	196,577	217,473	246,898	190,364	254,291	75%	441,959	0	441,959	174%
460443	Training										
233	Mach/Equip/Parts				30	0	***%			0	0%
	Account:				30	0	***%	0	0	0	0%
500300	Central Data Processing										
100	Personal Services				18,831	30,400	62%	32,000		32,000	105%
	42.5% of IT/GIS Director										
140	Social Security/Medicare				1,355	2,326	58%	2,000		2,000	86%
141	Unemployment Insurance				104	198	53%	300		300	152%
142	Worker's Compensation				122	219	56%	300		300	137%
143	PERS/Retirement				1,708	2,727	63%	3,000		3,000	110%
145	Medical/Life Insurance				4,675	7,275	64%	8,000		8,000	110%
200	Supplies				469	0	***%	229		229	*****%
	Tools and consumables										
300	Purchased Services				135	0	***%			0	0%
322	Technology Infrastructure				136	0	***%	340		340	*****%
	GIS equipment, Network cables, misc										

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1000 General All-Purpose Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
						23-24	23-24	24-25	24-25	24-25	24-25
348	Wireless services IT Cell & GIS Tablet				152	0 ***%		34			34 *****%
355	GIS Services 6,000 for GPS				1,169	0 ***%		2,550			2,550 *****%
375	Education, Travel, Dues 6,000 for IT or GIS conference/training				333	0 ***%		2,550			2,550 *****%
Account:					29,189	43,145 68%		51,303	0		51,303 119%
510320	Salary Reserve-Compensated Absences 119 Salary Reserve					20,000 0%					0 0%
Account:						20,000 0%		0	0		0 0%
522010	Parks Interfund Transfers Out 822 Transfer to Other Funds					0 0%		10,000			10,000 *****%
823	Transfer to Tree Fund 239	5,000	5,000	15,000	10,000	10,000 100%					0 0%
Account:		5,000	5,000	15,000	10,000	10,000 100%		10,000	0		10,000 100%
Fund:		2,630,879	2,965,787	3,482,146	2,859,910	3,505,165 82%		4,046,426	0		4,046,426 115%

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2001 Fire Impact Fees

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
420400	Fire Protection and Control										
940	Machinery & Equipment	44,000				77,000	0%			0	0%
	Account:	44,000				77,000	0%	0	0	0	0%
	Fund:	44,000				77,000	0%	0	0	0	0%

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2002 Parks Impact Fees

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
460430 Parks											
	940 Machinery & Equipment					119,000	0%			0	0%
	Account:					119,000	0%	0	0	0	0%
	Fund:					119,000	0%	0	0	0	0%

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2020 Police Municipal Services Levy

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
335	Membership & Registration				480	0	***%			0	0%
336	Postage and Delivery			17		0	0%			0	0%
348	Wireless services				3	0	***%			0	0%
349	Garbage Disposal Services			640		0	0%			0	0%
360	Repair and Maintenance Se	17,143	31,694	29,182	2,207	15,000	15%	8,000		8,000	53%
375	Education, Travel, Dues	4,295	5,137	25,406	29,813	20,000	149%	32,000		32,000	160%
	Tuition for the two officers currently in the academy will cost appx. \$6K. The increase is also for officers' continuing education requirements and the addition of \$5K for recruitint/hiring.										
380	Memberships				590	0	***%			0	0%
730	Grants and Donations to O			560		0	0%			0	0%
940	Machinery & Equipment	181,782	72	49,966	1,000	0	***%	80,000		80,000	*****%
	\$70 for new patrol vehicle.										
	\$10K for HVAC system in the Evidence Room.										
	Account:	343,622	178,545	250,912	164,316	219,793	75%	283,916	0	283,916	129%
490500	Other Debt Service Payments										
610	Principal		37,711	69,298	70,441	69,299	102%			0	0%
620	Interest		1,894	1,835	3,033	1,836	165%			0	0%
	Account:		39,605	71,133	73,474	71,135	103%	0	0	0	0%
	Fund:	343,622	218,150	322,045	237,790	290,928	82%	283,916	0	283,916	98%

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2210 Parks/Salish Point

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
460430	Parks										
299	Assets less than \$5000	4,050				0	0%			0	0%
930	Improvements Not Building		1,800			0	0%			0	0%
	Account:	4,050	1,800			0	***%	0	0	0	0%
	Fund:	4,050	1,800			0	0%	0	0	0	0%

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2211 Skate Park Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
460430	Parks										
300	Purchased Services	429	1,200	606	423	0	***%			0	0%
900	Capital Outlay \$5,000+	36,288	113,713			0	0%			0	0%
	Account:	36,717	114,913	606	423	0	***%	0	0	0	0%
	Fund:	36,717	114,913	606	423	0	***%	0	0	0	0%

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2215 Hanging Basket Maintenance

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
460434	Hanging Basket Maintenance										
100	Personal Services	4,731	3,452	531		0	0%			0	0%
140	Social Security/Medicare			40		0	0%			0	0%
141	Unemployment Insurance			3		0	0%			0	0%
142	Worker's Compensation			8		0	0%			0	0%
143	PERS/Retirement			12		0	0%			0	0%
145	Medical/Life Insurance			16		0	0%			0	0%
	Account:	4,731	3,452	610		0	***%	0	0	0	0%
	Fund:	4,731	3,452	610		0	0%	0	0	0	0%

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2216 Parkland Subdivision Fee (formerly 7060)

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
460430	Parks										
299	Assets less than \$5000		3,604			0	0%			0	0%
900	Capital Outlay \$5,000+					15,000	0%			0	0%
940	Machinery & Equipment					8,000	0%			0	0%
	Account:		3,604			23,000	0%	0	0	0	0%
	Fund:		3,604			23,000	0%	0	0	0	0%

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2219 Parks Donations

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
460430 Parks											
200 Supplies					429	0	***%			0	0%
	Account:				429	0	***%	0	0	0	0%
	Fund:				429	0	***%	0	0	0	0%

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2222 Park Donations - Restricted

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
460430	Parks										
200	Supplies	500	229			0	0%			0	0%
299	Assets less than \$5000	1,000				0	0%			0	0%
930	Improvements Not Building					0	0%	13,000		13,000	*****%
	SLIPA - Playground Equipment \$13,000										
	Account:	1,500	229			0	***%	13,000	0	13,000	*****%
	Fund:	1,500	229			0	0%	13,000	0	13,000	*****%

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2223 Parks - Pickle Ball Courts Donations

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
						23-24	23-24	24-25	24-25	24-25	24-25
460430	Parks										
200	Supplies		348			1,200	0%				0 0%
299	Assets less than \$5000	1,602				0	0%				0 0%
300	Purchased Services		187			0	0%				0 0%
	Account:	1,602	535			1,200	0%	0	0		0 0%
	Fund:	1,602	535			1,200	0%	0	0		0 0%

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2225 Employee Christmas Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	22-23	23-24	23-24	24-25	24-25	24-25	24-25	24-25
411200	Facilities (Shared Costs)										
200	Supplies	20	43			0	0%			0	0%
204	Inventoried Supplies	29	17			0	0%			0	0%
300	Purchased Services		154			0	0%			0	0%
	Account:	49	214			0	***%	0	0	0	0%
	Fund:	49	214			0	0%	0	0	0	0%

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2310 Tax Increment District

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
470110	Administration										
300	Purchased Services	3,673	7,706	8,766	5,595	0	***%			0	0%
358	Payment to General	3,752	11,408	11,408	15,497	15,497	100%	17,344		17,344	112%
736	TIFD Grants Perkins, Two Sewer Connection Grants	212,360	83,674	118,330	597,540	300,000	199%	233,000		233,000	78%
890	Refund prior year overpay		7,982			0	0%			0	0%
930	Improvements Not Building		3,000			3,000	0%			0	0%
	Account:	219,785	113,770	138,504	618,632	318,497	194%	250,344	0	250,344	79%
470120	Construction										
791	TIF District Contribution					0	0%	700,000		700,000	*****%
	1st Street West Project \$383,460										
	1st Street East Project \$339,310										
	2nd Street East (1/2) \$78,000										
	Account:					0	***%	700,000	0	700,000	*****%
490200	Revenue Bonds										
610	Principal	68,315	70,370	72,488	74,669	74,670	100%	76,917		76,917	103%
620	Interest	11,504	9,448	7,330	5,149	5,149	100%	2,902		2,902	56%
	Account:	79,819	79,818	79,818	79,818	79,819	100%	79,819	0	79,819	100%
	Fund:	299,604	193,588	218,322	698,450	398,316	175%	1,030,163	0	1,030,163	259%

%

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2350 Local Government Study Commission

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
411870	Local Government Review										
200	Supplies					0	0%	5,000		5,000	*****
300	Purchased Services					0	0%	10,000		10,000	*****
375	Education, Travel, Dues					0	0%	8,000		8,000	*****
393	Election Services					0	0%	5,000		5,000	*****
	Study Commission Members Election										
	Account:					0	***	28,000	0	28,000	*****
	Fund:					0	0%	28,000	0	28,000	***** %

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2372 Permissive Medical Mills

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
521007	Transfer to General #1000										
	Perm. Med. Levy										
	821	157,763	119,044	131,282	124,076	124,076	100%	123,000		123,000	99%
	Account:	157,763	119,044	131,282	124,076	124,076	100%	123,000	0	123,000	99%
	Fund:	157,763	119,044	131,282	124,076	124,076	100%	123,000	0	123,000	99%

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2380 Stormwater System Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
430235	Storm Drainage										
100	Personal Services			5,432	5,300	8,141	65%	10,250		10,250	126%
	22% of Special Projects Manager										
125	Compensated Absences			222	1,175	0	***%			0	0%
140	Social Security/Medicare			433	513	623	82%	800		800	128%
141	Unemployment Insurance			37	37	53	70%	75		75	142%
142	Worker's Compensation			17	17	24	71%	25		25	104%
143	PERS/Retirement			507	608	730	83%	925		925	127%
145	Medical/Life Insurance			25	27	52	52%	3,800		3,800	7308%
200	Supplies					1,500	0%	1,500		1,500	100%
300	Purchased Services	2,380				25,000	0%	25,000		25,000	100%
	repair several storm drain grates										
313	Visa/Mastercard Service C	126				0	0%			0	0%
354	Engineer Services			13,212		50,000	0%	50,000		50,000	100%
	any storm drain work that comes up during this years road projects										
358	Payment to General	512	910	910	879	910	97%	1,237		1,237	136%
900	Capital Outlay \$5,000+				355,376	420,000	85%			0	0%
	street projects										
	Account:	3,018	910	20,795	363,932	507,033	72%	93,612	0	93,612	18%
521019	Transfer to Special Gas Tax Fund										
822	Transfer to Other Funds	6,000	5,867	6,579		7,246	0%			0	0%
	Account:	6,000	5,867	6,579		7,246	0%	0	0	0	0%
	Fund:	9,018	6,777	27,374	363,932	514,279	71%	93,612	0	93,612	18%

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2386 Excavation Permits Revenue

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
430240	Road and Street Maintenance										
	300 Purchased Services					4,500	0%	3,000		3,000	67%
	Account:					4,500	0%	3,000	0	3,000	67%
	Fund:					4,500	0%	3,000	0	3,000	67%

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2390 Drug Forfeiture Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
420140 Crime Control and Investigation											
200	Supplies	65	806	5,078	1,660	1,000	166%	1,000		1,000	100%
262	Protective Gear	8,190	3,156		1,042	5,000	21%	5,000		5,000	100%
	\$4K earmarked for body armor and carriers for 2 uniformed officers.										
294	DTF Operations	-170			438	500	88%	500		500	100%
300	Purchased Services	150	200	3,367	378	500	76%	500		500	100%
940	Machinery & Equipment			19,244	5,128	7,000	73%			0	0%
	Account:	8,235	4,162	27,689	8,646	14,000	62%	7,000	0	7,000	50%
	Fund:	8,235	4,162	27,689	8,646	14,000	62%	7,000	0	7,000	50%

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2391 DUI Court Fee Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		23-24	23-24	23-24	23-24	23-24	23-24	24-25	24-25	24-25	24-25
420140 Crime Control and Investigation											
200	Supplies	159	7,365	909	1,000	91%	1,000		1,000	100%	
Earmarked for PBT replacement, DUI supplies, & taser supplies.											
	Account:	159	7,365	909	1,000	91%	1,000	0	1,000	100%	
	Fund:	159	7,365	909	1,000	91%	1,000	0	1,000	100%	%

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2394 Building Code Enforcement

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
420500	Protective Inspections					102,721	72%	113,000		113,000	110%
100	Personal Services	71,669	76,771	66,453	73,463	102,721	72%	113,000		113,000	110%
	100% Building Inspector, 50% Planner I and 10% Community Development Director										
120	Overtime		113		25	0	***%	100		100	*****%
125	Compensated Absences	7,431	10,643	13,633	6,406	0	***%	2,500		2,500	*****%
140	Social Security/Medicare	5,752	6,777	6,330	6,151	7,858	78%	9,000		9,000	115%
141	Unemployment Insurance	435	589	551	464	668	69%	800		800	120%
142	Worker's Compensation	663	638	636	490	738	66%	800		800	108%
143	PERS/Retirement	6,937	8,058	7,526	7,658	9,214	83%	10,500		10,500	114%
145	Medical/Life Insurance	14,114	10,750	5,734	10,496	7,602	138%	23,000		23,000	303%
200	Supplies	708	1,507	3,342	1,061	800	133%	500		500	63%
231	Gas, Oil, Diesel Fuel, Gr	482	1,122	344	361	1,300	28%	800		800	62%
260	Clothing Allowance		583			650	0%	650		650	100%
299	Assets less than \$5000	86	7,416	3,374		1,000	0%	1,000		1,000	100%
300	Purchased Services	2,188	5,401	22,967	7,514	3,000	250%	3,000		3,000	100%
322	Technology Infrastructure		615	3,960	448	2,760	16%	600		600	22%
331	License and Permits	160				1,000	0%	1,000		1,000	100%
345	Telephone & Data Svcs	805	867	785	669	850	79%	1,100		1,100	129%
348	Wireless services	598	941	1,824	964	1,500	64%	1,000		1,000	67%
354	Engineer Services	1,530				0	0%	500		500	*****%
358	Payment to General	3,000	10,379	10,379	12,777	12,777	100%	13,241		13,241	104%
360	Repair and Maintenance Se				250	1,500	17%	500		500	33%
362	Software Subscription				1,000	0	***%			0	0%
375	Education, Travel, Dues	3,379	4,603	5,057	3,642	6,000	61%	6,000		6,000	100%
380	Memberships					0	0%	200		200	*****%
	ICC Membership										

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2394 Building Code Enforcement

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
501 DOC Bldg Ed Asmt		669	244	778	686	800	86%	1,500		1,500	188%
FUNCTION OF PERMIT FEES TO STATE BUILDING CODE BUREAU											
940 Machinery & Equipment		30,433				0	0%			0	0%
949 Capital Outlay Reserve						0	0%	26,000		26,000	*****%
\$6,000 for vehicle replacement. 10 year replacement schedule. New vehicle purchase in 2032. - \$20,000 for Community Development software replacement. Current software appears to be phasing out. BlackMountain does not appear to be emphasizing support for permitting module and does not appear to be developing replacement product. RFP process will need to be developed in order to identify new vendor/product/budget.											
Account:		151,039	148,017	153,673	134,525	162,738	83%	217,291	0	217,291	134%
Fund:		151,039	148,017	153,673	134,525	162,738	83%	217,291	0	217,291	134%

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2395 Tree Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
480150	Tree Conservation										
200	Supplies	211				0	0%			0	0%
300	Purchased Services	5,285	2,500			10,000	0%	7,000		7,000	70%
341	Electric	202	190	210	175	200	88%	200		200	100%
900	Capital Outlay \$5,000+			16,122		0	0%			0	0%
935	Tree Restoration				360	0	***%	3,000		3,000	*****%
	Account:	5,698	2,690	16,332	535	10,200	5%	10,200	0	10,200	100%
	Fund:	5,698	2,690	16,332	535	10,200	5%	10,200	0	10,200	100%

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2398 Credit Card Fees

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
411200	Facilities (Shared Costs)										
313	Visa/Mastercard Service C	10,147	11,386	9,619	8,353	13,500	62%	10,000		10,000	74%
	Account:	10,147	11,386	9,619	8,353	13,500	62%	10,000	0	10,000	74%
	Fund:	10,147	11,386	9,619	8,353	13,500	62%	10,000	0	10,000	74%

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2401 Light Maintenance District #19

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
430263	Street Lighting										
	341 Electric	17,971	17,908	17,892	14,976	19,050	79%	19,000		19,000	100%
	Account:	17,971	17,908	17,892	14,976	19,050	79%	19,000	0	19,000	100%
	Fund:	17,971	17,908	17,892	14,976	19,050	79%	19,000	0	19,000	100%

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2402 Light Maintenance District #20

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
430263	Street Lighting										
	341 Electric	7,847	8,060	8,027	7,240	8,188	88%	8,000		8,000	98%
	Account:	7,847	8,060	8,027	7,240	8,188	88%	8,000	0	8,000	98%
	Fund:	7,847	8,060	8,027	7,240	8,188	88%	8,000	0	8,000	98%

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2500 Weed Cleanup Maintenance Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
431100	Weed Control										
200	Supplies		648	-648		0	0%			0	0%
300	Purchased Services					0	0%	13,250		13,250	*****
	SLIPA Weed Control \$13,250										
	Account:		648	-648		0	***%	13,250	0	13,250	*****
	Fund:		648	-648		0	0%	13,250	0	13,250	*****

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2510 Sidewalk Loan Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
430262 Sidewalks											
950 Construction						0	0%	55,000		55,000	*****%
	Sidewalk SLIPA Project										
	Account:					0	***%	55,000	0	55,000	*****%
	Fund:					0	0%	55,000	0	55,000	*****% %

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2702 Fire Training Center Donations

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
420400	Fire Protection and Control										
200	Supplies	190				245	0%	248		248	101%
375	Education, Travel, Dues			600		0	0%			0	0%
	Account:	190		600		245	0%	248	0	248	101%
	Fund:	190		600		245	0%	248	0	248	101%

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2703 Fire Memb. Donation Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
420400	Fire Protection and Control										
200	Supplies		2,000	1,074		7,000	0%	5,012		5,012	72%
299	Assets less than \$5000				8,617		0 ***%			0	0%
300	Purchased Services			427		0	0%			0	0%
940	Machinery & Equipment	6,295				0	0%			0	0%
	Account:	6,295	2,000	1,501	8,617	7,000	123%	5,012	0	5,012	72%
	Fund:	6,295	2,000	1,501	8,617	7,000	123%	5,012	0	5,012	72%

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2720 Police Donations

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
420140 Crime Control and Investigation											
200	Supplies	2,512	1,091	2,535	2,775	2,500	111%	2,500		2,500	100%
300	Purchased Services	264	65	220		0	0%			0	0%
375	Education, Travel, Dues	86	397			0	0%			0	0%
730	Grants and Donations to O	1,937	3,433	1,078	325	0	***%			0	0%
	Account:	4,799	4,986	3,833	3,100	2,500	124%	2,500	0	2,500	100%
	Fund:	4,799	4,986	3,833	3,100	2,500	124%	2,500	0	2,500	100%

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2810 Police Training Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
420140 Crime Control and Investigation											
375	Education, Travel, Dues	4,044	15,926	12,858		0	0%			0	0%
	Account:	4,044	15,926	12,858		0	***%	0	0	0	0%
	Fund:	4,044	15,926	12,858		0	0%	0	0	0	0%

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2820 Gas Apportionment Tax Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
430240	Road and Street Maintenance										
200	Supplies	9,280	612	2,228	2,505	12,000	21%	3,000		3,000	25%
231	Gas, Oil, Diesel Fuel, Gr	3,981	7,802	9,617	5,847	10,000	58%	7,500		7,500	75%
280	Paving Materials	13,180	15,719	10,499	5,194	25,000	21%	10,000		10,000	40%
281	Street Maint Chemicals	15,485	12,730	18,187		20,000	0%	5,000		5,000	25%
300	Purchased Services	5,562	5,533	1,746		10,000	0%	2,500		2,500	25%
904	Capital Outlay Streets					0	0%	313,000		313,000	*****
	4th Avenue Wast Project - \$900,500 (\$313,000 from Gas Tax and \$587,000 from SB535 & HB76)										
940	Machinery & Equipment			23,636		25,000	0%			0	0%
949	Capital Outlay Reserve		17,020	9,195	46,841	0	***%			0	0%
	Account:	47,488	59,416	75,108	60,387	102,000	59%	341,000	0	341,000	334%
490500	Other Debt Service Payments										
610	Principal	11,245				0	0%			0	0%
620	Interest	126				0	0%			0	0%
	Account:	11,371				0	***%	0	0	0	0%
	Fund:	58,859	59,416	75,108	60,387	102,000	59%	341,000	0	341,000	334%

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2821 Gas Tax- Special Street Allocation Program

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
						23-24	23-24	24-25	24-25	24-25	24-25
430240	Road and Street Maintenance										
354	Engineer Services				5,889		0 ***%				0 0%
904	Capital Outlay Streets				542,666	614,049	88%				0 0%
	Account:				548,555	614,049	89%		0	0	0 0%
	Fund:				548,555	614,049	89%		0	0	0 0%

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2822 SB536 & HB76 One Time Road Allocations

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
						23-24	23-24	24-25	24-25	24-25	24-25
430240 Road and Street Maintenance											
904	Capital Outlay Streets				98,843	764,299	13%	665,000		665,000	87%
	1/2 2nd Street East Project \$78,000										
	4th Avenue East Project \$587,000										
	Account:				98,843	764,299	13%	665,000	0	665,000	87%
	Fund:				98,843	764,299	13%	665,000	0	665,000	87%

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2851 State Homeland Security

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
420400	Fire Protection and Control										
299	Assets less than \$5000				41,954	0	***%			0	0%
300	Purchased Services				7,848	0	***%			0	0%
	Account:				49,802	0	***%	0	0	0	0%
	Fund:				49,802	0	***%	0	0	0	0%

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2875 Police Federal Grants

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
						23-24	23-24	24-25	24-25	24-25	24-25
420140	Crime Control and Investigation										
262	Protective Gear			1,891		0	0%			0	0%
299	Assets less than \$5000	51,451				0	0%			0	0%
	Account:	51,451		1,891		0	***%	0	0	0	0%
	Fund:	51,451		1,891		0	0%	0	0	0	0%

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2916 COPS Grant

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
420140	Crime Control and Investigation										
100	Personal Services				6,496	0	***%	28,802		28,802	*****%
140	Social Security/Medicare				103	0	***%			0	0%
141	Unemployment Insurance				36	0	***%			0	0%
142	Worker's Compensation				131	0	***%			0	0%
143	PERS/Retirement				18	0	***%			0	0%
145	Medical/Life Insurance				787	0	***%			0	0%
200	Supplies				13,277	0	***%	7,703		7,703	*****%
300	Purchased Services				911	0	***%	78,539		78,539	*****%
375	Education, Travel, Dues				25,858	0	***%	325		325	*****%
	Account:				47,617	0	***%	115,369	0	115,369	*****%
	Fund:				47,617	0	***%	115,369	0	115,369	*****%

%

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3542 SID #42 Streetscape Main St. Imp. Project

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
490300	Special Improvement Bonds										
610	Principal	59,939	57,547	59,566	30,878	62,781	49%	46,279		46,279	74%
620	Interest	11,795	8,678	6,659	2,234	3,444	65%	1,193		1,193	35%
	Account:	71,734	66,225	66,225	33,112	66,225	50%	47,472	0	47,472	72%
	Fund:	71,734	66,225	66,225	33,112	66,225	50%	47,472	0	47,472	72%

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5010 Golf Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
460446	Golf Course - Greenskeeping										
100	Personal Services	207,296	208,663	205,890	175,438	273,799	64%	327,629		327,629	120%
	\$317,000 for Wages										
	\$10,629 for End of Season Bonus Wage										
120	Overtime	12,991	6,943	3,748	2,572	5,531	47%	2,000		2,000	36%
125	Compensated Absences	13,768	10,491	24,881	14,230	0	***%	7,000		7,000	*****%
140	Social Security/Medicare	17,355	17,695	18,943	15,339	20,946	73%	25,000		25,000	119%
141	Unemployment Insurance	1,287	1,559	1,628	1,153	1,780	65%	2,100		2,100	118%
142	Worker's Compensation	12,293	7,362	6,095	4,002	6,310	63%	8,000		8,000	127%
143	PERS/Retirement	15,576	15,527	16,042	15,605	15,735	99%	16,000		16,000	102%
145	Medical/Life Insurance	19,074	23,460	21,859	25,804	20,438	126%	45,000		45,000	220%
200	Supplies	1,837	1,684	3,652	522	1,600	33%	1,600		1,600	100%
220	Operating supplies			64		0	0%			0	0%
221	Fertilizer/Chemicals/Seed	47,442	43,600	44,832	35,287	45,000	78%	45,000		45,000	100%
	Poacure, fungicide cost increase, fertilizer cost is dropping slightly										
223	Seed				69	0	***%			0	0%
229	Miscellaneous	50	360	48	23	250	9%			0	0%
	removed										
231	Gas, Oil, Diesel Fuel, Gr	17,311	30,232	28,702	19,900	30,000	66%	30,000		30,000	100%
	planning for staffing and maintenance level to return to the fy21 level										
232	Sprinkler Parts	17,897	10,326	7,521	-1,477	7,200	-21%	10,000		10,000	139%
	starting greens head replacement										
233	Mach/Equip/Parts	16,860	19,069	23,015	11,982	17,000	70%	17,000		17,000	100%
234	Course Repair Parts	10,652	13,842	6,264	3,537	11,000	32%	8,000		8,000	73%
235	Facilities Maintenance Pa				632	0	***%	3,000		3,000	*****%
241	Small Tools	1,872	2,418	1,420	2,222	1,200	185%	1,200		1,200	100%
260	Clothing Allowance				1,221	0	***%	1,200		1,200	*****%
299	Assets less than \$5000	2,134	5,352			0	0%			0	0%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
300	Purchased Services	17,920	20,106	24,285	6,284	13,000	48%	13,000		13,000	100%
304	Paving-Cart Paths					0	0%	4,000		4,000	*****
322	Technology Infrastructure		380	1,121	2,633	300	878%	2,300		2,300	767%
330	Publicity, Subscriptions			130		0	0%			0	0%
331	License and Permits	210	210	495	156	650	24%	650		650	100%
335	Membership & Registration			795	1,005	0	***%			0	0%
337	Advertising				23	0	***%			0	0%
341	Electric	19,163	17,349	21,450	21,014	23,000	91%	26,000		26,000	113%
342	Water	3,618	3,765	2,980	3,207	3,270	98%	3,600		3,600	110%
345	Telephone & Data Svcs	1,413	1,402	1,232	1,307	1,300	101%	1,600		1,600	123%
348	Wireless services	1,296	1,266	1,396	991	1,600	62%	1,600		1,600	100%
349	Garbage Disposal Services	2,372	2,236	2,406	1,855	2,847	65%	2,847		2,847	100%
354	Engineer Services	1,115				0	0%			0	0%
358	Payment to General	30,000	71,613	56,176	47,743	40,738	117%	43,876		43,876	108%
360	Repair and Maintenance Se	4,733	245	17,458	9,118	16,000	57%	16,000		16,000	100%
375	Education, Travel, Dues	2,786	4,577	8,150	6,164	9,000	68%	9,000		9,000	100%
380	Memberships				429	0	***%			0	0%
450	Landscaping	841	3,086	1,357		2,000	0%	2,000		2,000	100%
452	Gravel/Sand/Peat	8,786	7,876	6,705	1,848	9,500	19%	9,500		9,500	100%
515	Insurance Deductibles				1,500	0	***%			0	0%
540	Irrigation Assessments	4,914	4,914	5,289	5,721	5,200	110%	5,200		5,200	100%
901	Replacement and Depreciat		22,100	143,023		111,200	0%	113,000		113,000	102%
934	Sprinkler System					0	0%	22,000		22,000	*****
Account:		514,862	579,708	709,052	439,059	697,394	63%	825,902	0	825,902	118%

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5010 Golf Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
460447	Golf Course - Pro Shop										
100	Personal Services	36,127	38,370	33,889	408	45,074	1%	46,500		46,500	103%
	50% Parks & Rec Director										
120	Overtime		998	93		1,000	0%			0	0%
125	Compensated Absences	940		1,179		1,500	0%			0	0%
140	Social Security/Medicare	2,856	3,279	2,605	31	3,448	1%	3,600		3,600	104%
141	Unemployment Insurance	205	279	212	2	293	1%	350		350	119%
142	Worker's Compensation	1,540	578	544	6	650	1%	700		700	108%
143	PERS/Retirement	287	498	138		4,043	0%	4,500		4,500	111%
145	Medical/Life Insurance					8,637	0%	9,500		9,500	110%
200	Supplies	4,604	2,643	1,311	5,433	2,800	194%	3,100		3,100	111%
205	Kitchen Supplies			558		0	0%			0	0%
229	Miscellaneous	100	100	202		100	0%			0	0%
231	Gas, Oil, Diesel Fuel, Gr		1,553		671	0	***%			0	0%
233	Mach/Equip/Parts		383	119		0	0%			0	0%
299	Assets less than \$5000			5,597		0	0%			0	0%
300	Purchased Services	9,223	6,388	9,412	5,997	6,000	100%	6,300		6,300	105%
313	Visa/Mastercard Service C	22,910	24,118	28,934	29,645	27,000	110%	31,764		31,764	118%
319	Advertising & Mailing			50	129	0	***%			0	0%
322	Technology Infrastructure				2,828	4,500	63%	4,500		4,500	100%
335	Membership & Registration	450	600	300	905	450	201%	605		605	134%
337	Advertising	3,182	477	230	1,572	2,300	68%	2,300		2,300	100%
341	Electric	5,343	7,890	7,257	6,498	7,560	86%	7,560		7,560	100%
342	Water	930	828	677	961	736	131%	986		986	134%
345	Telephone & Data Svcs	2,459	2,021	3,115	1,335	1,900	70%	1,900		1,900	100%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
349	Garbage Disposal Services	1,560	1,577	2,646	1,805	2,000	90%	2,200		2,200	110%
350	Contracted Services	147,615	151,941	188,010	194,670	230,000	85%	245,100		245,100	107%
358	Payment to General			8,002	22,521	19,696	114%	20,664		20,664	105%
360	Repair and Maintenance Se			22	1,164	1,500	78%	1,500		1,500	100%
380	Memberships			288		0	0%			0	0%
400	Building Materials				818	0	***%			0	0%
808	Cash Short (Long)	-136	21			0	0%			0	0%
	Account:	240,195	244,542	295,390	277,399	371,187	75%	393,629	0	393,629	106%
460448	Golf Course - Carts										
231	Gas, Oil, Diesel Fuel, Gr	7,617	9,258	8,234	8,392	12,000	70%	12,000		12,000	100%
233	Mach/Equip/Parts	1,673	680	3,344	10,688	1,200	891%	2,200		2,200	183%
940	Machinery & Equipment	115,060		31,507		0	0%			0	0%
	Account:	124,350	9,938	43,085	19,080	13,200	145%	14,200	0	14,200	108%
460449	Golf Course - Driving Range										
200	Supplies	4,000	8,041	4,410	4,815	5,000	96%	5,000		5,000	100%
300	Purchased Services	100			263	1,100	24%	1,100		1,100	100%
313	Visa/Mastercard Service C	3,236	3,164	2,489	1,418	3,300	43%	2,560		2,560	78%
900	Capital Outlay \$5,000+					85,000	0%			0	0%
	Account:	7,336	11,205	6,899	6,496	94,400	7%	8,660	0	8,660	9%
460450	Golf Course Restaurant										
205	Kitchen Supplies	5,086	5,981	8,216	9,583	8,000	120%	10,000		10,000	125%
268	Golf Restaurant Snacks	4,001	4,004	3,962	4,618	4,796	96%	5,600		5,600	117%
269	Golf Restaurant Food	41,468	66,548	89,870	116,881	68,000	172%	110,000		110,000	162%
270	Beer & Wine Supplies	41,784	46,420	53,727	49,711	63,000	79%	74,608		74,608	118%
276	Bar Supplies				121	490	25%	490		490	100%
278	Golf Restaurant Soda	7,326	9,630	11,754	10,786	8,800	123%	11,000		11,000	125%

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		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
290	Inventory Adjustment					1,000	0%	1,000		1,000	100%
300	Purchased Services	252			372	0	***%			0	0%
	Account:	99,917	132,583	167,529	192,072	154,086	125%	212,698	0	212,698	138%
460460	G. C. Restaurant O & M										
100	Personal Services	74,936	81,746	111,965	201,083	183,394	110%	208,500		208,500	114%
120	Overtime	3,561	1,715	2,532	1,805	1,752	103%	2,000		2,000	114%
125	Compensated Absences	4,079	3,783	5,895	5,514	0	***%	1,500		1,500	*****%
140	Social Security/Medicare	6,840	8,504	11,127	16,863	14,029	120%	16,000		16,000	114%
141	Unemployment Insurance	497	734	946	1,217	1,192	102%	1,400		1,400	117%
142	Worker's Compensation	3,842	2,362	3,896	3,964	5,178	77%	3,200		3,200	62%
143	PERS/Retirement	3,765	4,644	6,670	12,100	13,387	90%	10,000		10,000	75%
145	Medical/Life Insurance	3,496	5,884	1,644	5,416	19,659	28%	21,500		21,500	109%
149	Golf Restaurant Gratuitie		962			0	0%			0	0%
200	Supplies	898	2,131	2,098	3,920	500	784%	500		500	100%
205	Kitchen Supplies			177	235	0	***%			0	0%
229	Miscellaneous		137		63	200	32%	200		200	100%
231	Gas, Oil, Diesel Fuel, Gr	2,973	6,248	89	643	3,500	18%			0	0%
269	Golf Restaurant Food			551	569	0	***%			0	0%
270	Beer & Wine Supplies				258	0	***%			0	0%
299	Assets less than \$5000	178		1,272		0	0%			0	0%
300	Purchased Services	3,982	4,981	4,841	12,207	8,800	139%	3,800		3,800	43%
313	Visa/Mastercard Service C	3,547	4,891	2,245	7,465	4,500	166%	5,540		5,540	123%
322	Technology Infrastructure		240	240	757	400	189%	5,000		5,000	1250%
331	License and Permits	600	600	733	200	600	33%	600		600	100%
337	Advertising	361	1,137	406	3,115	2,000	156%	2,000		2,000	100%

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		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
341	Electric	3,161	4,405	7,834	4,899	4,200	117%	6,026		6,026	143%
342	Water	791	828	938	961	1,398	69%	1,800		1,800	129%
345	Telephone & Data Svcs	1,814	4,614	2,172	2,339	2,200	106%	2,200		2,200	100%
347	Propane			5,687	5,050	0	***%	5,500		5,500	*****%
348	Wireless services	1,010	1,007	1,320	1,010	900	112%	900		900	100%
349	Garbage Disposal Services	1,744	2,001	2,530	1,805	1,200	150%	1,400		1,400	117%
358	Payment to General			7,953	18,917	15,905	119%	30,448		30,448	191%
360	Repair and Maintenance Se		360	395	15	1,200	1%	2,400		2,400	200%
375	Education, Travel, Dues	137	60	-44	120	300	40%			0	0%
380	Memberships			80		0	0%			0	0%
808	Cash Short (Long)	769	-1,061	376	-159	0	***%			0	0%
901	Replacement and Depreciat					0	0%	11,000		11,000	*****%
920	Land/Building		9,329		11,978	11,000	109%			0	0%
	Account:	122,981	152,242	186,568	324,329	297,394	109%	343,414	0	343,414	115%
460465	Golf Training Center										
100	Personal Services	1,772	2,651	3,598	2,693	5,055	53%	4,800		4,800	95%
	10% Restaurant Manager										
120	Overtime		143	166		195	0%			0	0%
125	Compensated Absences		333	23		0	0%			0	0%
140	Social Security/Medicare	153	252	280	203	387	52%	375		375	97%
141	Unemployment Insurance	11	21	24	15	33	45%	35		35	106%
142	Worker's Compensation	41	42	53	39	73	53%	75		75	103%
143	PERS/Retirement	132	277	284	244	452	54%	450		450	100%
145	Medical/Life Insurance	140	585	245	328	830	40%	800		800	96%
200	Supplies	460	2,123	453	191	750	25%	750		750	100%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
205	Kitchen Supplies			22	34	0	***%			0	0%
231	Gas, Oil, Diesel Fuel, Gr	525			113	512	22%			0	0%
299	Assets less than \$5000					2,000	0%	2,000		2,000	100%
300	Purchased Services	515	484	608	885	1,200	74%	1,200		1,200	100%
313	Visa/Mastercard Service C	1,131	50	4,807	145	980	15%	980		980	100%
322	Technology Infrastructure				98	0	***%	200		200	*****%
335	Membership & Registration					400	0%	400		400	100%
337	Advertising	302	79	196	300	1,500	20%	1,500		1,500	100%
341	Electric	1,313		4,015	2,232	1,400	159%	2,730		2,730	195%
342	Water	140		321	339	250	136%	400		400	160%
345	Telephone & Data Svcs	1,617		1,971	1,956	1,700	115%	2,000		2,000	118%
347	Propane			1,004	896	0	***%	900		900	*****%
349	Garbage Disposal Services	194		600	401	296	135%	450		450	152%
358	Payment to General			453	901	905	100%	2,209		2,209	244%
360	Repair and Maintenance Se		120			400	0%	400		400	100%
372	MVJGA MOU Agreement					0	0%	17,483		17,483	*****%
	Account:	8,446	7,160	19,123	12,013	19,318	62%	40,137	0	40,137	208%
490200	Revenue Bonds										
610	Principal	44,257	45,310	48,431	47,062	47,162	100%	49,980		49,980	106%
620	Interest	23,038	21,984	20,723	23,950	23,851	100%	19,500		19,500	82%
	Account:	67,295	67,294	69,154	71,012	71,013	100%	69,480	0	69,480	98%
490510	Bank Loan Debt Service										
610	Principal	18,866	19,671	20,622	21,536	21,614	100%	22,687		22,687	105%
620	Interest	13,774	12,970	12,019	11,104	11,026	101%	9,954		9,954	90%
	Account:	32,640	32,641	32,641	32,640	32,640	100%	32,641	0	32,641	100%

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		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
490520	Lease Purchase Debt Service										
610	Principal	3,224	2,640	2,255	613	3,000	20%			0	0%
	Account:	3,224	2,640	2,255	613	3,000	20%	0	0	0	0%
	Fund:	1,221,246	1,239,953	1,531,696	1,374,713	1,753,632	78%	1,940,761	0	1,940,761	111%

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5201 Water Impact Fees

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
430500	Water Utilities										
900	Capital Outlay \$5,000+	30,000				0	0%			0	0%
	Account:	30,000				0	***%	0	0	0	0%
	Fund:	30,000				0	0%	0	0	0	0%

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5210 Water Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
420500	Protective Inspections										
345	Telephone & Data Svcs			53	579	0	***%			0	0%
375	Education, Travel, Dues				399	0	***%			0	0%
	Account:			53	978	0	***%	0	0	0	0%
430500	Water Utilities										
100	Personal Services			9,506	9,276	14,247	65%	17,600		17,600	124%
	39% of Special Projects Manager										
125	Compensated Absences			389	2,056	0	***%			0	0%
140	Social Security/Medicare			757	898	1,090	82%	1,400		1,400	128%
141	Unemployment Insurance			64	64	93	69%	120		120	129%
142	Worker's Compensation			30	30	43	70%	50		50	116%
143	PERS/Retirement			888	1,064	1,278	83%	1,600		1,600	125%
145	Medical/Life Insurance			44	47	66	71%	6,600		6,600	10000%
200	Supplies	11	2,334	1,313	33,456	1,650	***%	1,650		1,650	100%
215	Chemicals/Lab/Medical				2,314	0	***%			0	0%
233	Mach/Equip/Parts				1,094	0	***%			0	0%
260	Clothing Allowance	1,050	854	603	994	2,100	47%	2,100		2,100	100%
299	Assets less than \$5000	634	82	1,989		1,000	0%	1,000		1,000	100%
300	Purchased Services	2,434	2,065	14,833	10,344	13,000	80%	13,000		13,000	100%
322	Technology Infrastructure		600	790	986	600	164%	1,000		1,000	167%
	any possible software update for meter system or GIS										
336	Postage and Delivery				104	0	***%			0	0%
345	Telephone & Data Svcs	1,320	2,083	1,171	553	2,500	22%	2,500		2,500	100%
347	Propane			2,666	6,147	0	***%	4,000		4,000	*****%
348	Wireless services	2,502	2,274	2,961	2,314	2,600	89%	2,600		2,600	100%
349	Garbage Disposal Services			817	555	0	***%	500		500	*****%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
354	Engineer Services	63,401	21,995	4,585	7,875	43,000	18%	4,300		4,300	10%
360	Repair and Maintenance Se				222	0	***%			0	0%
375	Education, Travel, Dues	759	2,436	2,418	1,047	3,500	30%	3,500		3,500	100%
380	Memberships			400	50	0	***%			0	0%
410	Concrete and Clay Product				574	0	***%			0	0%
452	Gravel/Sand/Peat				75	0	***%			0	0%
540	Irrigation Assessments	150	151	158	161	250	64%	250		250	100%
546	Water Quality Tap Fee		4,718	5,132	5,132	5,500	93%	6,000		6,000	109%
901	Replacement and Depreciat		11,911	15,024		35,000	0%	35,000		35,000	100%
940	Machinery & Equipment				859	0	***%			0	0%
941	Mach. & Equip.			4,321		25,000	0%	37,500		37,500	150%
	25k for possible machinery needed										
	12,500 for half of price on new mower split between w&s										
	Account:	72,261	51,503	70,859	88,291	152,517	58%	142,270	0	142,270	93%
430510	Administration										
358	Payment to General	69,525	52,985	52,985	71,862	71,862	100%	95,610		95,610	133%
	Account:	69,525	52,985	52,985	71,862	71,862	100%	95,610	0	95,610	133%
430530	Source of Supply and Pumping										
100	Personal Services	36,950	29,112	34,787	29,694	34,677	86%	36,500		36,500	105%
120	Overtime	1,349	2,731	1,710	1,065	2,536	42%	1,250		1,250	49%
125	Compensated Absences	5,412	2,292	2,948	3,139	0	***%			0	0%
140	Social Security/Medicare	3,355	2,622	3,043	2,642	2,653	100%	2,800		2,800	106%
141	Unemployment Insurance	246	236	268	197	225	88%	300		300	133%
142	Worker's Compensation	1,576	737	1,059	875	2,024	43%	1,000		1,000	49%
143	PERS/Retirement	3,926	3,146	3,700	3,248	3,111	104%	3,400		3,400	109%
145	Medical/Life Insurance	4,944	5,216	5,860	4,986	5,162	97%	6,000		6,000	116%

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5210 Water Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
200	Supplies		1,054	1,332	574	2,500	23%	2,500		2,500	100%
215	Chemicals/Lab/Medical				174	0	***%			0	0%
231	Gas, Oil, Diesel Fuel, Gr				36	0	***%			0	0%
300	Purchased Services	5,558	1,136	8,113	-1,228	10,000	-12%	10,000		10,000	100%
337	Advertising				523	0	***%			0	0%
341	Electric	50,403	55,294	62,427	64,157	58,000	111%	60,000		60,000	103%
		added 2000 from last year for rate increase not sure if its enough									
347	Propane				194	0	***%			0	0%
354	Engineer Services	2,074	84,222	100,661	2,039	20,000	10%	20,000		20,000	100%
920	Land/Building	42,693	197,046	19,382		25,000	0%	25,000		25,000	100%
Account:		158,486	384,844	245,290	112,315	165,888	68%	168,750	0	168,750	102%
430540 Purification and Treatment											
100	Personal Services	31,536	24,004	43,269	25,378	34,677	73%	36,500		36,500	105%
120	Overtime	1,349	2,731	1,710	1,065	2,536	42%	1,250		1,250	49%
125	Compensated Absences	5,412	2,292	2,948	3,139	0	***%			0	0%
140	Social Security/Medicare	2,869	2,231	2,635	2,300	2,653	87%	2,800		2,800	106%
141	Unemployment Insurance	211	189	232	171	225	76%	300		300	133%
142	Worker's Compensation	1,624	582	857	723	2,024	36%	1,000		1,000	49%
143	PERS/Retirement	3,358	2,678	3,204	2,828	3,111	91%	3,400		3,400	109%
145	Medical/Life Insurance	4,263	4,330	4,888	4,184	5,162	81%	6,000		6,000	116%
200	Supplies	2,046	8,335	-500	95	15,000	1%	15,000		15,000	100%
215	Chemicals/Lab/Medical				11,180	0	***%			0	0%
300	Purchased Services	3,399	1,762	7,920		6,000	0%	6,000		6,000	100%
354	Engineer Services					10,000	0%	10,000		10,000	100%
Account:		56,067	49,134	67,163	51,063	81,388	63%	82,250	0	82,250	101%

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5210 Water Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
940	Machinery & Equipment	11,285		53		25,000	0%	25,000		25,000	100%
949	Capital Outlay Reserve			894		0	0%			0	0%
950	Construction	138,560	15,220			0	0%			0	0%
Account:		309,697	151,588	659,836	1,569,451	4,006,267	39%	2,248,160	50	2,248,210	56%

430560 Geographical Information Systems (GIS)

100	Personal Services 28.75% of IT/GIS Director				12,738	20,801	61%	21,500		21,500	103%
140	Social Security/Medicare				917	1,591	58%	1,700		1,700	107%
141	Unemployment Insurance				70	135	52%	200		200	148%
142	Worker's Compensation				82	63	130%	200		200	317%
143	PERS/Retirement				1,155	1,866	62%	2,000		2,000	107%
145	Medical/Life Insurance				3,163	4,921	64%	5,500		5,500	112%
200	Supplies Tools & Consumables			238	3,482	0	***%	155		155	*****%
300	Purchased Services				52	0	***%			0	0%
322	Technology Infrastructure GIS Equipment & Network cables					0	0%	230		230	*****%
345	Telephone & Data Svcs				55	0	***%			0	0%
348	Wireless services IT Cell & GIS Tablet				114	0	***%	23		23	*****%
355	GIS Services 6000 for GPS				791	0	***%	1,725		1,725	*****%
375	Education, Travel, Dues 6000 for IT/GIS conference or training				247	0	***%	1,725		1,725	*****%
Account:				238	22,866	29,377	78%	34,958	0	34,958	119%

430570 Customer Accounting and Collection

100	Personal Services	35,585	52,386	53,867	35,354	63,905	55%	65,500		65,500	102%
120	Overtime	602	1,667	876	857	3,120	27%	1,000		1,000	32%

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5210 Water Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
125	Compensated Absences	3,986	3,779	4,747	4,815	0	***%	2,000		2,000	*****%
140	Social Security/Medicare	2,883	4,364	4,517	3,246	4,889	66%	5,000		5,000	102%
141	Unemployment Insurance	221	383	401	242	416	58%	450		450	108%
142	Worker's Compensation	1,488	2,087	2,320	1,264	2,579	49%	2,500		2,500	97%
143	PERS/Retirement	3,523	5,306	5,540	3,996	5,733	70%	6,000		6,000	105%
145	Medical/Life Insurance	7,923	12,409	12,134	8,113	12,885	63%	17,000		17,000	132%
200	Supplies		1,152	9,967	21,945	10,000	219%	10,000		10,000	100%
260	Clothing Allowance			50		0	0%			0	0%
299	Assets less than \$5000	122		632	700	1,500	47%	1,500		1,500	100%
300	Purchased Services	9,134	7,011	5,357	3,797	12,000	32%	12,000		12,000	100%
313	Visa/Mastercard Service C	126				1,000	0%			0	0%
336	Postage and Delivery			4,688	3,500	0	***%			0	0%
362	Software Subscription 50% of BMS UB/BMS Pay					0	0%	900		900	*****%
395	Damage Payout	686				3,000	0%	3,000		3,000	100%
808	Cash Short (Long)		-100	2	-3	0	***%			0	0%
900	Capital Outlay \$5,000+	21,124	54,054	78,781	348	60,000	1%	60,000		60,000	100%
940	Machinery & Equipment		14,961			0	0%			0	0%
	Account:	87,403	159,459	183,879	88,174	181,027	49%	186,850	0	186,850	103%
430600	Sewer Utilities										
	380 Memberships				400	0	***%			0	0%
	Account:				400	0	***%	0	0	0	0%
430630	Collection and Transmission										
	300 Purchased Services				186	0	***%			0	0%
	Account:				186	0	***%	0	0	0	0%

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		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
490200	Revenue Bonds										
610	Principal	24,000	25,000	28,000	28,000	28,000	100%	30,000		30,000	107%
620	Interest	5,623	5,303	4,941	4,556	4,557	100%	4,159		4,159	91%
	Account:	29,623	30,303	32,941	32,556	32,557	100%	34,159	0	34,159	105%
	Fund:	783,062	879,816	1,313,244	2,038,142	4,720,883	43%	2,993,007	50	2,993,057	63%

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5301 Sewer Impact Fees

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		23-24	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25
430600 Sewer Utilities											
900	Capital Outlay \$5,000+	48,004	200,000	-200,000		0	0%			0	0%
	Account:	48,004	200,000	-200,000		0	***%	0	0	0	0%
	Fund:	48,004	200,000	-200,000		0	0%	0	0	0	0%

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5310 Sewer Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
430600	Sewer Utilities										
100	Personal Services			9,506	9,276	14,247	65%	17,600		17,600	124%
	39% of Special Projects Manager										
125	Compensated Absences			389	2,056	0	***%			0	0%
140	Social Security/Medicare			757	898	1,090	82%	1,400		1,400	128%
141	Unemployment Insurance			64	64	93	69%	120		120	129%
142	Worker's Compensation			30	30	43	70%	50		50	116%
143	PERS/Retirement			888	1,064	1,278	83%	1,600		1,600	125%
145	Medical/Life Insurance			44	47	66	71%	6,600		6,600	10000%
200	Supplies	99	2,655	1,381	24,050	3,000	802%	5,000		5,000	167%
233	Mach/Equip/Parts				17	0	***%			0	0%
260	Clothing Allowance	1,050	853	300	994	2,100	47%	2,100		2,100	100%
295	Misc Income purchase offs					500	0%			0	0%
299	Assets less than \$5000	191	82	1,989		1,000	0%	1,000		1,000	100%
300	Purchased Services	2,428	1,598	6,423	15,090	10,000	151%	20,000		20,000	200%
	repair 7th ave wet well										
322	Technology Infrastructure		600	550	817	600	136%	1,000		1,000	167%
336	Postage and Delivery				104	0	***%			0	0%
345	Telephone & Data Svcs	5,003	5,097	5,005	4,298	5,500	78%	5,500		5,500	100%
348	Wireless services	1,872	2,204	2,667	2,314	2,500	93%	2,500		2,500	100%
349	Garbage Disposal Services			320		0	0%			0	0%
354	Engineer Services	12,846	2,784	2,285	3,150	15,000	21%	15,000		15,000	100%
375	Education, Travel, Dues	339	1,241	890	1,024	2,000	51%	2,000		2,000	100%
380	Memberships				50	0	***%			0	0%
540	Irrigation Assessments	150	151	158	161	200	81%	200		200	100%
901	Replacement and Depreciat			37,405		25,000	0%	25,000		25,000	100%

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5310 Sewer Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
Main											
904	Capital Outlay Streets					0	0%	525,000		525,000	*****
	13th Avenue Sewer Project \$525,000 to be paid out of Reserves										
930	Improvements Not Building				15,795	0	***%			0	0%
940	Machinery & Equipment	11,285	14,387	3,493		25,000	0%	25,000		25,000	100%
949	Capital Outlay Reserve			857		0	0%			0	0%
950	Construction	913,472	960,820		-25,161	0	***%			0	0%
	Account:	1,076,519	1,108,261	234,596	228,338	2,370,034	10%	2,790,662	0	2,790,662	118%
430640	Treatment and Disposal										
200	Supplies		113	-430		500	0%	200		200	40%
260	Clothing Allowance			26		0	0%			0	0%
300	Purchased Services	14,446	1,042	3,993		5,000	0%	5,000		5,000	100%
349	Garbage Disposal Services			125		0	0%			0	0%
	Account:	14,446	1,155	3,714		5,500	0%	5,200	0	5,200	95%
430645	Wastewater Resource Recovery Facility										
100	Personal Services	86,963	88,836	87,198	75,658	100,785	75%	104,000		104,000	103%
120	Overtime	1,975	4,598	311	363	2,566	14%	1,000		1,000	39%
125	Compensated Absences	5,837	3,536	12,999	8,803	0	***%	4,000		4,000	*****
140	Social Security/Medicare	7,090	7,564	7,743	6,732	7,440	90%	8,000		8,000	108%
141	Unemployment Insurance	521	662	675	494	655	75%	700		700	107%
142	Worker's Compensation	3,743	1,487	1,622	1,377	1,542	89%	1,600		1,600	104%
143	PERS/Retirement	8,312	8,972	9,316	8,153	9,040	90%	9,500		9,500	105%
145	Medical/Life Insurance	11,243	12,036	14,797	10,893	14,428	75%	13,500		13,500	94%
200	Supplies	9,858	70,330	16,620	36,600	30,000	122%	30,000		30,000	100%
210	Office Supplies	273	127			1,000	0%	1,000		1,000	100%
215	Chemicals/Lab/Medical	13,845		17,634	2,584	5,000	52%	5,000		5,000	100%

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		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
216	Sludge Removal supplies have been codeing this as 349 garbage disposal	9,750				5,000	0%	5,000		5,000	100%
220	Operating supplies	3,288	124			3,500	0%	3,500		3,500	100%
230	Repair and Maintenance Su	9,439	5,592	1,975	9,788	12,000	82%	12,000		12,000	100%
231	Gas, Oil, Diesel Fuel, Gr	10,631	12,924		24	15,000	0%	15,000		15,000	100%
300	Purchased Services	4,315	11,786	5,270	3,612	13,000	28%	13,000		13,000	100%
312	Freight, Express, & Truck				447	0	***%			0	0%
336	Postage and Delivery			309		0	0%			0	0%
341	Electric	63,456	64,073	72,529	64,774	70,000	93%	70,000		70,000	100%
345	Telephone & Data Svcs	2,880	2,960	3,120	3,160	3,500	90%	3,500		3,500	100%
347	Propane			6,580	6,550	0	***%	7,000		7,000	*****%
349	Garbage Disposal Services i have been adding sludge removal to this	50,413	38,130	33,476	23,471	30,000	78%	30,000		30,000	100%
360	Repair and Maintenance Se		1,298			5,000	0%	5,000		5,000	100%
375	Education, Travel, Dues		350			2,500	0%	2,500		2,500	100%
510	Insurance Premiums	19,139	19,630	24,356	25,256	24,400	104%	25,000		25,000	102%
901	Replacement and Depreciat 25000			15,674		25,000	0%			0	0%
922	Mechanical Treatment Plan	18,352				0	0%			0	0%
940	Machinery & Equipment possible sludge equipment	22,054				25,000	0%	25,000		25,000	100%
Account:		363,377	355,015	332,204	288,739	406,356	71%	394,800	0	394,800	97%
430660	Geographical Information Systems (GIS)										
100	Personal Services 28.75% IT/GIS Director				12,738	20,801	61%	21,500		21,500	103%
140	Social Security/Medicare				917	1,591	58%	1,700		1,700	107%
141	Unemployment Insurance				70	135	52%	150		150	111%

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		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
142	Worker's Compensation				82	63	130%	150		150	238%
143	PERS/Retirement				1,155	1,866	62%	2,000		2,000	107%
145	Medical/Life Insurance				3,163	4,921	64%	5,500		5,500	112%
200	Supplies Tools and consumables			238	3,482	0	***%	155		155	*****%
300	Purchased Services				52	0	***%			0	0%
322	Technology Infrastructure GIS equipment & Network cables					0	0%	230		230	*****%
345	Telephone & Data Svcs				55	0	***%			0	0%
348	Wireless services IT Cell & GIS Tablet				114	0	***%	23		23	*****%
355	GIS Services 6000 for GPS				791	0	***%	1,725		1,725	*****%
375	Education, Travel, Dues 6000 for IT/GIS Conference/Training				247	0	***%	1,725		1,725	*****%
Account:				238	22,866	29,377	78%	34,858	0	34,858	119%
430670	Customer Accounting and Collection										
100	Personal Services	29,799	48,899	50,016	32,060	58,429	55%	61,000		61,000	104%
120	Overtime	343	1,190	596	658	2,781	24%	1,000		1,000	36%
125	Compensated Absences	2,810	3,501	4,299	4,407	0	***%	2,000		2,000	*****%
140	Social Security/Medicare	2,343	4,033	4,168	2,949	4,470	66%	4,700		4,700	105%
141	Unemployment Insurance	181	345	370	220	380	58%	500		500	132%
142	Worker's Compensation	1,203	2,028	2,252	1,207	2,275	53%	2,300		2,300	101%
143	PERS/Retirement	2,890	4,911	5,111	3,627	5,241	69%	5,500		5,500	105%
145	Medical/Life Insurance	7,142	12,367	11,555	7,620	12,275	62%	16,500		16,500	134%
200	Supplies		794	684	692	1,000	69%	1,000		1,000	100%
260	Clothing Allowance			50		0	0%			0	0%

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		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
299	Assets less than \$5000	122		632	700	1,000	70%	1,000		1,000	100%
300	Purchased Services	9,012	6,790	3,519	3,662	10,000	37%	10,000		10,000	100%
313	Visa/Mastercard Service C	126				1,000	0%	1,000		1,000	100%
336	Postage and Delivery			4,688	3,500	0	***%			0	0%
362	Software Subscription 50% UOB BMS/Pay					0	0%	900		900	*****%
375	Education, Travel, Dues			49		1,000	0%	1,000		1,000	100%
395	Damage Payout	400	17,999			1,500	0%	1,000		1,000	67%
900	Capital Outlay \$5,000+	21,124	58,042	-42,991		5,000	0%	5,000		5,000	100%
940	Machinery & Equipment		14,961	-500		0	0%			0	0%
	Account:	77,495	175,860	44,498	61,302	106,351	58%	114,400	0	114,400	108%
490200	Revenue Bonds										
610	Principal	354,000	387,981	424,000	434,000	434,000	100%	446,000		446,000	103%
620	Interest	309,924	334,207	356,200	346,525	346,525	100%	335,600		335,600	97%
	Account:	663,924	722,188	780,200	780,525	780,525	100%	781,600	0	781,600	100%
	Fund:	2,279,323	2,621,970	747,907	1,663,334	3,998,420	42%	4,516,012	0	4,516,012	113%
	Grand Total:	8,293,638	8,911,256	7,977,197	10,386,416	17,315,393		16,588,239	50	16,588,289	

FINAL REVENUE BUDGET

FY2025



CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

1000 General All-Purpose Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	1,391,713	1,382,005	1,426,232	993,522	1,589,238	63%	1,639,238		1,639,238	103%
Added \$50K to last years tax assessment										
311020 Personal Property Taxes	10,680	4,044	3,612	9,263	5,000	185%	5,000		5,000	100%
311030 Motor Vehicle Taxes					100	0%			0	0%
312000 Penalties &	2,775	2,068	2,039	2,661	2,500	106%	2,500		2,500	100%
314140 1/4% Lt Veh Local Options	147,268	146,587	170,464	132,294	140,000	94%	150,000		150,000	107%
314150 Marijuana Excise Tax			9,010	43,469	8,000	543%	35,000		35,000	438%
Group:	1,552,436	1,534,704	1,611,357	1,181,209	1,744,838	68%	1,831,738	0	1,831,738	105%
320000 Licenses and Permits										
321072 Admin/Impact Fee	8,725	12,534	9,598	13,802	7,500	184%	7,500		7,500	100%
321073 Admin Fee Engineer Svcs.	3,845	5,350	10,330	3,675	44,000	8%	15,000		15,000	34%
322010 Alcohol Beverage Licenses	4,732	6,039	5,054	595	5,000	12%	2,500		2,500	50%
322014 Parks Alcohol Special	80	100	100	100	100	100%	100		100	100%
322021 Special Business License		4,500	4,500	6,000	4,500	133%	4,500		4,500	100%
322500 Fireworks Permits	1,500	2,000	2,000	300	1,500	20%	500		500	33%
323012 Mechanical Permit Comm &		75			0	0%			0	0%
323014 Zoning Conf/Spec Use	9,135	11,797	16,361	15,529	9,350	166%	12,500		12,500	134%
Based on approximate 4 year average										
323015 Tank Location Permit/Fire					150	0%			0	0%
323016 Sign Permit Fee	1,298	1,287	944	312	1,430	22%	1,000		1,000	70%
Based on approximate 4 year average										
323017 Fence Permit	1,250	2,000	1,450	1,150	1,320	87%	1,200		1,200	91%
Based on approximate 4 year average and decline in permits										
323019 Annexation Fee	150		100	277	500	55%	200		200	40%
323026 Relocation of Structure	150	450	150		175	0%	150		150	86%
323030 Dog License	760	1,320	1,115	882	1,200	74%	750		750	63%

CITY OF POLSON
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1000 General All-Purpose Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
323040 Law Enforcement Alcohol		490	925		150	0%				0 0%
323800 Bicycle Auction/Licenses	371				0	0%				0 0%
Group:	31,996	47,942	52,627	42,622	76,875	55%	45,900	0	45,900	60%
330000 Intergovernmental Revenues										
334000 State Grants					0	0%	420,469		420,469	*****
SLIPA Grants:										
\$100,193 Fire Station #1										
\$204,192 City Sidewalks #2 (\$55,000 paid from Sidewalks Fund)										
\$75,000 City Docks #3										
\$54,000 Park Garbage Receptacles #4										
\$55,084 Playground - Boettcher Park #5 (\$13,000 paid from Parks Donations - Restricted Funds)										
334121 DNRC Grant		750	850	16,000	16,000	100%				0 0%
334990 COVID-19/Stimulus	333,583				0	0%				0 0%
335230 HB124 Entitlement Share	719,401	732,015	757,453	587,669	750,098	78%	750,000		750,000	100%
338050 Lake County Alcohol	400				500	0%				0 0%
339002 Payment in Lieu of Taxes	54,652	64,229	55,610	44,976	56,000	80%	56,000		56,000	100%
Group:	1,108,036	796,994	813,913	648,645	822,598	79%	1,226,469	0	1,226,469	149%
340000 Charges for Services										
341009 Municipal Facilities					500	0%				0 0%
341010 Miscellaneous Collections	319	901	402	123	300	41%				0 0%
341014 Police Restitution	189		190		200	0%				0 0%
341015 Copies of Police Reports	1,504	1,591	1,570	1,565	1,200	130%	1,200		1,200	100%
341030 Court Costs	297	10	150	130	300	43%	150		150	50%
341031 Admin/Golf Enterprise	30,000	71,613	72,583	90,082	90,082	100%	97,389		97,389	108%
341032 Admin/Water Enterprise	69,525	52,985	52,985	71,862	71,862	100%	95,610		95,610	133%
341033 Admin/Sewer Enterprise	59,584	242,226	242,226	216,060	216,060	100%	287,822		287,822	133%
341034 Admin/Building Insp.	3,000	10,379	10,379	12,777	12,777	100%	13,241		13,241	104%
341035 Admin/PRA	3,752	11,408	11,408	15,497	15,497	100%	17,344		17,344	112%

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1000 General All-Purpose Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
341036 Admin/Stormwater Fund	512	910	910	879	879	100%	1,237		1,237	141%
341080 Subdivision Review Fee	6,850	5,993	4,450	5,124	5,500	93%	5,500		5,500	100%
341085 Variance/Zoning Fees	542	1,198	1,900	834	550	152%	750		750	136%
342012 DUI Patrol Annual Support	4,000		4,000		4,000	0%			0	0%
342020 S&KHA PAYMENT/LIEU TXS	6,000		6,150	12,300	6,000	205%	6,000		6,000	100%
342023 Fire Plan Review Fee		800			0	0%			0	0%
343019 Street Closure Payments				500	0	***%			0	0%
344010 Dog Impoundment Fines	80				0	0%			0	0%
346045 Park Shelter Reservation	3,468	5,447	6,788	5,291	5,500	96%	5,000		5,000	91%
346046 Park Concession Fees			90		0	0%			0	0%
346052 Streets Special Event					500	0%			0	0%
346054 Parks - Special Event	1,595	2,162	20		2,000	0%			0	0%
Group:	191,217	407,623	416,201	433,024	433,707	100%	531,243	0	531,243	122%
350000 Fines and Forfeitures										
351010 Surcharge Ord.#621	3,172	2,308	3,168	3,450	4,000	86%	3,000		3,000	75%
351030 City Courts	41,853	29,261	31,982	33,392	30,000	111%	30,000		30,000	100%
351031 Parking Violations	10				0	0%			0	0%
351041 Fire Alarm Fines				75	0	***%			0	0%
Group:	45,035	31,569	35,150	36,917	34,000	109%	33,000	0	33,000	97%
360000 Miscellaneous Revenues										
360004 Prior Year Overpayments	26				0	0%			0	0%
362031 Insurance Reimbursements		90		7,024	0	***%			0	0%
362035 Optimum(Charter) Cable	59,921	50,784	52,799	50,097	60,000	83%	50,000		50,000	83%
365001 Donations Streets -					500	0%			0	0%
365015 Fire Equipment Use DNRC	4,058	40,805	51,033	61,182	61,000	100%	40,000		40,000	66%

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1000 General All-Purpose Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget	
					23-24	23-24	24-25	24-25	24-25	24-25	
365053 Donations - Park/Golf	28		200			0	0%			0	0%
Group:	64,033	91,679	104,032	118,303	121,500	97%	90,000	0	90,000	74%	
370000 Investment and Royalty Earnings											
371010 Interest-Operating	1,223	1,284	4,785	9,308	1,500	621%	7,000		7,000	467%	
Group:	1,223	1,284	4,785	9,308	1,500	621%	7,000	0	7,000	467%	
380000 Other Financing Sources											
382010 Sale of General Fixed		2,785		5,000		0 ****				0	0%
383047 Transfer from #2372 Perm.	157,763	119,044	131,282	124,076	121,024	103%	123,000		123,000	102%	
Group:	157,763	121,829	131,282	129,076	121,024	107%	123,000	0	123,000	102%	
Fund:	3,151,739	3,033,624	3,169,347	2,599,104	3,356,042	77%	3,888,350	0	3,888,350	116%	

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2001 Fire Impact Fees

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
340000 Charges for Services										
341072 Impact Fee	25,615	36,541	25,790	61,265	25,000	245%	25,000		25,000	100%
Group:	25,615	36,541	25,790	61,265	25,000	245%	25,000	0	25,000	100%
370000 Investment and Royalty Earnings										
371016 Interest-Impact Fee Funds	171	42	346	1,032	500	206%	500		500	100%
Group:	171	42	346	1,032	500	206%	500	0	500	100%
Fund:	25,786	36,583	26,136	62,297	25,500	244%	25,500	0	25,500	100%

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2002 Parks Impact Fees

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
340000 Charges for Services										
341072 Impact Fee	13,207	28,929	27,983	30,400	15,000	203%	25,000		25,000	167%
Group:	13,207	28,929	27,983	30,400	15,000	203%	25,000	0	25,000	167%
370000 Investment and Royalty Earnings										
371016 Interest-Impact Fee Funds	132	81	529	1,426	250	570%	750		750	300%
Group:	132	81	529	1,426	250	570%	750	0	750	300%
Fund:	13,339	29,010	28,512	31,826	15,250	209%	25,750	0	25,750	169%

CITY OF POLSON
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2020 Police Municipal Services Levy

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
310000 TAXES										
311010 Real Property Taxes	192,412	197,814	201,353	181,439	288,901	63%	288,000		288,000	100%
311020 Personal Property Taxes	1,480	567	512	1,400	1,500	93%	1,500		1,500	100%
312000 Penalties &	386	290	290	332	500	66%	250		250	50%
Group:	194,278	198,671	202,155	183,171	290,901	63%	289,750	0	289,750	100%
330000 Intergovernmental Revenues										
334990 COVID-19/Stimulus	28,097				0	0%			0	0%
339002 Payment in Lieu of Taxes	1,947	1,893	930	6,263	2,000	313%	6,000		6,000	300%
Group:	30,044	1,893	930	6,263	2,000	313%	6,000	0	6,000	300%
360000 Miscellaneous Revenues										
366010 Sale of Fixed Assets	4,995				0	0%			0	0%
Group:	4,995				0	0%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	277	209	263	461	500	92%	250		250	50%
Group:	277	209	263	461	500	92%	250	0	250	50%
380000 Other Financing Sources										
381072 Intercap/Loan Proceeds	177,450				0	0%			0	0%
382010 Sale of General Fixed	3,270				0	0%			0	0%
Group:	180,720				0	0%	0	0	0	0%
Fund:	410,314	200,773	203,348	189,895	293,401	65%	296,000	0	296,000	101%

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2210 Parks/Salish Point

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
370000 Investment and Royalty Earnings										
371010 Interest-Operating	46	16	67	149	0	***%				0 0%
Group:	46	16	67	149	0	***%	0	0	0	0 0%
Fund:	46	16	67	149	0	***%	0	0	0	0 0%

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2211 Skate Park Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
360000 Miscellaneous Revenues										
365028 Donation Skate Park	74,818	2,325	250		2,000	0%	2,000		2,000	100%
Group:	74,818	2,325	250		2,000	0%	2,000	0	2,000	100%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	193	20	6	11	0	***%			0	0%
Group:	193	20	6	11	0	***%	0	0	0	0%
Fund:	75,011	2,345	256	11	2,000	1%	2,000	0	2,000	100%

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2212 Cultural Trust Grant

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
370000 Investment and Royalty Earnings					1	0 ***%				0 0%
371010 Interest-Operating										
Group:					1	0 ***%	0	0	0	0%
Fund:					1	0 ***%	0	0	0	0%

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2213 Dog Park/Travis Dolphin

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
360000 Miscellaneous Revenues										
365019 Travis Dolphin Park			2,875		0	0%				0 0%
Group:			2,875		0	0%	0	0		0 0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating			10	17	0	***%				0 0%
Group:			10	17	0	***%	0	0		0 0%
Fund:			2,885	17	0	***%	0	0		0 0%

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2215 Hanging Basket Maintenance

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
360000 Miscellaneous Revenues										
365016 Chamber Hanging Baskets	4,731	3,452	5,712		0	0%				0 0%
Group:	4,731	3,452	5,712		0	0%	0	0		0 0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	4	1	7	8	0	***%				0 0%
Group:	4	1	7	8	0	***%	0	0		0 0%
Fund:	4,735	3,453	5,719	8	0	***%	0	0		0 0%

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2216 Parkland Subdivision Fee (formerly 7060)

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
370000 Investment and Royalty Earnings										
371010 Interest-Operating	92	41	164	363	0	***%			0	0%
Group:	92	41	164	363	0	***%	0	0	0	0%
Fund:	92	41	164	363	0	***%	0	0	0	0%

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2218 Carol Sampson Sherick Trail Memorial Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
370000 Investment and Royalty Earnings										
371010 Interest-Operating	2	1	4	8	0	***%			0	0%
Group:	2	1	4	8	0	***%	0	0	0	0%
Fund:	2	1	4	8	0	***%	0	0	0	0%

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2219 Parks Donations

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
360000 Miscellaneous Revenues					480	0 ***%				0 0%
365049 Parks Donations										
Group:					480	0 ***%	0	0	0	0 0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	1		2		509	0 ***%				0 0%
Group:	1		2		509	0 ***%	0	0	0	0 0%
Fund:	1		2		989	0 ***%	0	0	0	0 0%

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2222 Park Donations - Restricted

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
360000 Miscellaneous Revenues										
365049 Parks Donations	500			10,250	0	***%	22,750		22,750	*****%
\$13,000 Donations										
\$9,750.00 Partial SLIPA #5(Playground Equipment)										
Group:	500			10,250	0	***%	22,750	0	22,750	*****%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	3		1	2	0	***%			0	0%
Group:	3		1	2	0	***%	0	0	0	0%
Fund:	503		1	10,252	0	***%	22,750	0	22,750	*****%

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2223 Parks - Pickle Ball Courts Donations

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
340000 Charges for Services										
346054 Parks - Special Event		2,964				0	0%			0 0%
Group:		2,964				0	0%	0	0	0 0%
360000 Miscellaneous Revenues										
365035 Donations - Pickle Ball	105	566			1,200	0%	3,500		3,500	292%
Group:	105	566			1,200	0%	3,500	0	3,500	292%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	1	1	13	30		0	***%			0 0%
Group:	1	1	13	30		0	***%	0	0	0 0%
Fund:	106	3,531	13	30	1,200	3%	3,500	0	3,500	292%

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2225 Employee Christmas Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
340000 Charges for Services										
341019 Vending Machine Sales		126			0	0%				0 0%
Group:		126			0	0%	0	0		0 0%
360000 Miscellaneous Revenues										
365075 Donations - Employee	6				0	0%				0 0%
Group:	6				0	0%	0	0		0 0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	5	2	9	20	5	400%				0 0%
Group:	5	2	9	20	5	400%	0	0		0 0%
Fund:	11	128	9	20	5	400%	0	0		0 0%

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2310 Tax Increment District

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
310000 TAXES										
311010 Real Property Taxes	195,590	252,377	241,012	302,459	917,091	33%	700,000	_____	700,000	76%
311020 Personal Property Taxes	3,019	522	224	3,478	3,000	116%	3,500	_____	3,500	117%
312000 Penalties &	553	374	457	576	500	115%	250	_____	250	50%
Group:	199,162	253,273	241,693	306,513	920,591	33%	703,750	0	703,750	76%
330000 Intergovernmental Revenues										
335230 HB124 Entitlement Share	13,081	15,211	18,215	21,489	15,211	141%	12,500	_____	12,500	82%
Group:	13,081	15,211	18,215	21,489	15,211	141%	12,500	0	12,500	82%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	2,475	1,636	19,379	25,985	6,000	433%	18,000	_____	18,000	300%
Group:	2,475	1,636	19,379	25,985	6,000	433%	18,000	0	18,000	300%
Fund:	214,718	270,120	279,287	353,987	941,802	38%	734,250	0	734,250	78%

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2350 Local Government Study Commission

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
310000 TAXES										
311010 Real Property Taxes					5	0%	28,538		28,538	*****
Group:					5	0%	28,538	0	28,538	*****
Fund:					5	0%	28,538	0	28,538	*****

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2372 Permissive Medical Mills

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	157,298	171,194	123,803	78,336	124,076	63%	123,000		123,000	99%
311020 Personal Property Taxes	1,175	475	357	175	0	***%			0	0%
312000 Penalties &	297	243	213	168	0	***%			0	0%
Group:	158,770	171,912	124,373	78,679	124,076	63%	123,000	0	123,000	99%
330000 Intergovernmental Revenues										
339002 Payment in Lieu of Taxes	1,595	1,721	846	5,693	0	***%			0	0%
Group:	1,595	1,721	846	5,693	0	***%	0	0	0	0%
Fund:	160,365	173,633	125,219	84,372	124,076	68%	123,000	0	123,000	99%

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2380 Stormwater System Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
340000 Charges for Services										
343027 Miscellaneous Revenue	2	3			0	0%			0	0%
343039 Stormwater Utility Fees	114,156	115,111	116,143	97,770	115,000	85%	100,000		100,000	87%
Group:	114,158	115,114	116,143	97,770	115,000	85%	100,000	0	100,000	87%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	1,627	906	4,469	8,130	3,000	271%	5,000		5,000	167%
Group:	1,627	906	4,469	8,130	3,000	271%	5,000	0	5,000	167%
Fund:	115,785	116,020	120,612	105,900	118,000	90%	105,000	0	105,000	89%

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2386 Excavation Permits Revenue

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
320000 Licenses and Permits										
323020 Street Cut Permits	4,875	5,411	6,036	3,990	5,000	80%	3,000		3,000	60%
Group:	4,875	5,411	6,036	3,990	5,000	80%	3,000	0	3,000	60%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	66	40	200	485	120	404%	350		350	292%
Group:	66	40	200	485	120	404%	350	0	350	292%
Fund:	4,941	5,451	6,236	4,475	5,120	87%	3,350	0	3,350	65%

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2390 Drug Forfeiture Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
350000 Fines and Forfeitures										
351013 Drug Forfeitures	4,997	1,580	10,443	363	8,000	5%	500		500	6%
Group:	4,997	1,580	10,443	363	8,000	5%	500	0	500	6%
360000 Miscellaneous Revenues										
365022 Donations Police	7,500	3,750	5,135	2,969	6,000	49%	3,000		3,000	50%
Group:	7,500	3,750	5,135	2,969	6,000	49%	3,000	0	3,000	50%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	72	33	108	220	180	122%	200		200	111%
Group:	72	33	108	220	180	122%	200	0	200	111%
380000 Other Financing Sources										
384040 DTF Income - Other			163		0	0%			0	0%
Group:			163		0	0%	0	0	0	0%
Fund:	12,569	5,363	15,849	3,552	14,180	25%	3,700	0	3,700	26%

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2391 DUI Court Fee Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
350000 Fines and Forfeitures										
351000 Court Fines and Judge has limited the amount	1,485	2,065	4,330	4,670	1,500	311%	4,000		4,000	267%
Group:	1,485	2,065	4,330	4,670	1,500	311%	4,000	0	4,000	267%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	2	3	33	38	10	380%	25		25	250%
Group:	2	3	33	38	10	380%	25	0	25	250%
Fund:	1,487	2,068	4,363	4,708	1,510	312%	4,025	0	4,025	267%

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2394 Building Code Enforcement

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
320000 Licenses and Permits										
323010 Building Permits	101,368	111,690	107,228	153,775	105,000	146%	135,000		135,000	129%
323011 Plan Review Fees	32,492	22,118	32,017	58,115	30,000	194%	47,250		47,250	158%
35% ABOVE PERMIT FEES										
323012 Mechanical Permit Comm &	6,462	13,051	21,399	13,860	7,000	198%	10,000		10,000	143%
323013 Demolition Permits	879	150	2,251	2,423	500	485%	2,500		2,500	500%
323021 Plumbing Permit Comm &	7,148	10,996	9,855	9,505	7,500	127%	9,000		9,000	120%
323022 Electrical Permit Res.	12,115	20,862	10,159	17,862	13,000	137%	14,000		14,000	108%
323027 Stop Work Fee	2,271	1,435	2,021	783	1,000	78%	1,000		1,000	100%
Group:	162,735	180,302	184,930	256,323	164,000	156%	218,750	0	218,750	133%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	292	162	852	2,250	600	375%	1,500		1,500	250%
Group:	292	162	852	2,250	600	375%	1,500	0	1,500	250%
Fund:	163,027	180,464	185,782	258,573	164,600	157%	220,250	0	220,250	134%

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2395 Tree Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
330000 Intergovernmental Revenues										
334130 State Forestry Grant				850	850	0 ***%			0	0%
Group:				850	850	0 ***%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	7	3	-5		15	0%			0	0%
Group:	7	3	-5		15	0%	0	0	0	0%
380000 Other Financing Sources										
383017 Transfer from General	5,000	5,000	15,000	10,000	10,000	100%	10,850		10,850	109%
Group:	5,000	5,000	15,000	10,000	10,000	100%	10,850	0	10,850	109%
Fund:	5,007	5,003	14,995	10,850	10,015	108%	10,850	0	10,850	108%

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2398 Credit Card Fees

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
330000 Intergovernmental Revenues										
334990 COVID-19/Stimulus	5,487				0	0%				0 0%
Group:	5,487				0	0%	0	0	0	0 0%
340000 Charges for Services										
341090 Credit Card Convenience	4,662	11,356	12,490	11,645	12,000	97%	10,000		10,000	83%
Group:	4,662	11,356	12,490	11,645	12,000	97%	10,000	0	10,000	83%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	-2		10	46	0	***%				0 0%
Group:	-2		10	46	0	***%	0	0	0	0 0%
Fund:	10,147	11,356	12,500	11,691	12,000	97%	10,000	0	10,000	83%

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2401 Light Maintenance District #19

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
360000 Miscellaneous Revenues										
363010 Maintenance Assessments	24,072	20,620	21,658	14,571	20,000	73%	20,000		20,000	100%
363040 P & I Special Assessments	69	70	55	57	70	81%			0	0%
Group:	24,141	20,690	21,713	14,628	20,070	73%	20,000	0	20,000	100%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	-6	4	39	109	0	***%			0	0%
Group:	-6	4	39	109	0	***%	0	0	0	0%
Fund:	24,135	20,694	21,752	14,737	20,070	73%	20,000	0	20,000	100%

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2402 Light Maintenance District #20

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
360000 Miscellaneous Revenues										
363010 Maintenance Assessments	8,128	5,619	8,562	7,698	8,188	94%	8,000		8,000	98%
363040 P & I Special Assessments	13	10	6	10	0	***%			0	0%
Group:	8,141	5,629	8,568	7,708	8,188	94%	8,000	0	8,000	98%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	4	4	-5	5	0	***%			0	0%
Group:	4	4	-5	5	0	***%	0	0	0	0%
Fund:	8,145	5,633	8,563	7,713	8,188	94%	8,000	0	8,000	98%

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2500 Weed Cleanup Maintenance Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
330000 Intergovernmental Revenues										
334133 HB355 SLIPA Grants					0	0%	13,250		13,250	*****%
Weed Maintenance SLIPA Poject #6										
Group:					0	0%	13,250	0	13,250	*****%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	52	23	100	222	150	148%	150		150	100%
Group:	52	23	100	222	150	148%	150	0	150	100%
Fund:	52	23	100	222	150	148%	13,400	0	13,400	8933%

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2510 Sidewalk Loan Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	23-24	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25
330000 Intergovernmental Revenues										
334133 HB355 SLIPA Grants					0	0%	55,000		55,000	*****%
Sidewalk SLIPA Project #2 (Partial of \$204,192 total project)										
Group:					0	0%	55,000	0	55,000	*****%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	147	67	285	631	0	***%			0	0%
Group:	147	67	285	631	0	***%	0	0	0	0%
Fund:	147	67	285	631	0	***%	55,000	0	55,000	*****%

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2702 Fire Training Center Donations

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget	
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25	
360000 Miscellaneous Revenues											
365041 Donation Fire -	592					0	0%			0	0%
Group:	592					0	0%	0	0	0	0%
370000 Investment and Royalty Earnings											
371010 Interest-Operating	1	1	2	2		0	***%			0	0%
Group:	1	1	2	2		0	***%	0	0	0	0%
Fund:	593	1	2	2		0	***%	0	0	0	0%

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2703 Fire Memb. Donation Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
360000 Miscellaneous Revenues										
365043 Firemen's Donations		2,000	6,857	8,168	7,000	117%				0 0%
Group:		2,000	6,857	8,168	7,000	117%		0	0	0 0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	13	1	20	28	0	***%				0 0%
Group:	13	1	20	28	0	***%		0	0	0 0%
Fund:	13	2,001	6,877	8,196	7,000	117%		0	0	0 0%

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2705 Downtown Christmas Light Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
370000 Investment and Royalty Earnings										
371010 Interest-Operating	2	1	4	9	0	***%				0 0%
Group:	2	1	4	9	0	***%	0	0	0	0%
Fund:	2	1	4	9	0	***%	0	0	0	0%

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2720 Police Donations

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
360000 Miscellaneous Revenues										
365027 Donations Police	15,423	3,850	2,061	1,425	2,500	57%			0	0%
Group:	15,423	3,850	2,061	1,425	2,500	57%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	19	18	76	141	25	564%	120		120	480%
Group:	19	18	76	141	25	564%	120	0	120	480%
Fund:	15,442	3,868	2,137	1,566	2,525	62%	120	0	120	5%

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2810 Police Training Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget	
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25	
330000 Intergovernmental Revenues											
335050 Insurance Premium	15,018					0	0%			0	0%
Group:	15,018					0	0%	0	0	0	0%
370000 Investment and Royalty Earnings											
371010 Interest-Operating	37	23	32	3	60	5%				0	0%
Group:	37	23	32	3	60	5%	0	0	0	0	0%
Fund:	15,055	23	32	3	60	5%	0	0	0	0	0%

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2820 Gas Apportionment Tax Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25
330000 Intergovernmental Revenues										
335040 Gasoline Tax	102,192	102,434	102,292	210,262	102,435	205%	105,000		105,000	103%
Group:	102,192	102,434	102,292	210,262	102,435	205%	105,000	0	105,000	103%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	161	154	723	2,275	160	***%	1,250		1,250	781%
Group:	161	154	723	2,275	160	***%	1,250	0	1,250	781%
Fund:	102,353	102,588	103,015	212,537	102,595	207%	106,250	0	106,250	104%

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2821 Gas Tax- Special Street Allocation Program

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
330000 Intergovernmental Revenues										
335041 Gas Tax - Special	117,985	117,325	131,585	216,440	213,880	101%				0%
Group:	117,985	117,325	131,585	216,440	213,880	101%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	230	289	1,791	1,088	120	90%				0%
Group:	230	289	1,791	1,088	120	90%	0	0	0	0%
380000 Other Financing Sources										
383010 Transfer from Other Fund	6,000	5,867	6,579		6,000	0%				0%
Group:	6,000	5,867	6,579		6,000	0%	0	0	0	0%
Fund:	124,215	123,481	139,955	217,528	220,000	99%	0	0	0	0%

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2822 SB536 & HB76 One Time Road Allocations

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
330000 Intergovernmental Revenues										
335042 SB536 & HB76 One Time				526,218	764,299	69%	238,081		238,081	31%
Amount left to receive from the State of MT										
Group:				526,218	764,299	69%	238,081	0	238,081	31%
Fund:				526,218	764,299	69%	238,081	0	238,081	31%

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2875 Police Federal Grants

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
330000 Intergovernmental Revenues										
331024 Department of Justice	51,451				0	0%				0 0%
334011 US Treasury Bullet Proof			1,891		0	0%				0 0%
Group:	51,451		1,891		0	0%	0	0	0	0 0%
Fund:	51,451		1,891		0	0%	0	0	0	0 0%

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2916 COPS Grant

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
330000 Intergovernmental Revenues										
331020 Community Oriented				43,320		0 ***%	115,370		115,370	*****%
Group:				43,320		0 ***%	115,370	0	115,370	*****%
Fund:				43,320		0 ***%	115,370	0	115,370	*****%

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2943 RCDI/Growth Policy

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
370000 Investment and Royalty Earnings										
371010 Interest-Operating			1	2	0	***%				0 0%
Group:			1	2	0	***%	0	0	0	0%
Fund:			1	2	0	***%	0	0	0	0%

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3500 SPECIAL ASSESSMENT DEBT-Revolving Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
370000 Investment and Royalty Earnings										
371010 Interest-Operating	368	166	714	1,579	0	***%	1,200		1,200	*****%
Group:	368	166	714	1,579	0	***%	1,200	0	1,200	*****%
Fund:	368	166	714	1,579	0	***%	1,200	0	1,200	*****%

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3542 SID #42 Streetscape Main St. Imp. Project

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
360000 Miscellaneous Revenues										
363010 Maintenance Assessments				-4,186	0	***%			0	0%
363020 Bond Principal & Interest	67,959	64,633	64,997	45,533	65,604	69%	2,117		2,117	3%
363040 P & I Special Assessments	224	363	174	319	0	***%			0	0%
Group:	68,183	64,996	65,171	41,666	65,604	64%	2,117	0	2,117	3%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	171	74	322	677	0	***%			0	0%
Group:	171	74	322	677	0	***%	0	0	0	0%
Fund:	68,354	65,070	65,493	42,343	65,604	65%	2,117	0	2,117	3%

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5010 Golf Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
330000 Intergovernmental Revenues										
334990 COVID-19/Stimulus	589				0	0%			0	0%
Group:	589				0	0%	0	0	0	0%
340000 Charges for Services										
346002 Golf Food Soda	11,455	14,516	17,257	21,374	21,826	98%	31,079		31,079	142%
346003 Golf Food Snacks	3,451	3,676	3,687	3,110	9,063	34%	17,768		17,768	196%
346004 Golf Cart Food	5,566	4,142	5,330	2,844	4,076	70%	6,659		6,659	163%
346006 Golf Cart Beer	28,846	25,573	31,721	21,940	26,024	84%	37,057		37,057	142%
346007 Golf Cart Soda	4,258	3,676	5,041	3,098	4,124	75%	5,873		5,873	142%
346010 Golf Restaurant Food	88,455	127,258	167,978	198,740	164,504	121%	234,247		234,247	142%
346011 Golf Beer Revenue	78,689	81,716	91,741	76,808	152,509	50%	217,166		217,166	142%
346012 Golf Wine Revenue	7,824	8,852	9,822	6,448	9,938	65%	14,152		14,152	142%
346014 Boettcher Park					0	0%	3,500		3,500	*****
346015 Green Fee Punch Card	77,995	59,730	59,830	39,070	56,405	69%	65,270		65,270	116%
346016 Golf Cart Annual Pass	18,452	19,978	21,319	26,711	16,371	163%	18,944		18,944	116%
346020 Green Fees	447,239	432,013	504,911	476,614	450,715	106%	521,555		521,555	116%
346021 Golf Season Pass Fees	345,195	352,247	365,532	369,154	351,971	105%	407,291		407,291	116%
346022 Storage Fees	29,515	28,807	38,056	39,276	26,747	147%	30,950		30,950	116%
346023 Golf Cart Rental Fees	193,171	200,244	240,214	206,750	202,779	102%	234,650		234,650	116%
346024 Golf Trail Use Fees	42,151	42,771	43,112	40,592	38,045	107%	44,024		44,024	116%
346025 Flathead Golf Assoc Punch	1,982			3,788	2,202	172%	2,548		2,548	116%
346026 Cart Punch Card Fees	21,210	23,995	19,350	13,263	21,495	62%	24,873		24,873	116%
346027 Driving Range	15,694	13,754	17,961	14,207	15,157	94%	17,540		17,540	116%
346028 Gasoline Sales	530	630	623	324	419	77%	485		485	116%
346029 Miscellaneous Revenue		2,203	3,494	61	1,000	6%			0	0%

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5010 Golf Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
346030 Driving Range - CC	24,632	26,362	33,772	25,833	24,472	106%	28,318		28,318	116%
346031 Driving Range Pass	86	175	11		0	0%			0	0%
346034 Golf Restaurant Rental	4,519	120			0	0%			0	0%
346037 Golf Finn Cycle Rental	6,513	5,321	4,535	1,230	4,000	31%			0	0%
346038 Golf Simulator Fees	35,018	33,989	41,285	39,169	38,625	101%	38,340		38,340	99%
346039 Monster Grill Concessions	914	873			12,000	0%	3,500		3,500	29%
Group:	1,493,360	1,512,621	1,726,582	1,630,404	1,654,467	99%	2,005,789	0	2,005,789	121%
360000 Miscellaneous Revenues										
361120 Building Rental Cameron's Rental of the Golf Course Building	3,600		7,200		3,600	0%	3,600		3,600	100%
362039 Pepsi-Cola Contract					800	0%	800		800	100%
362060 Misc Reimbursements	28	1,238		100	0	***%			0	0%
362070 Restitution				20	0	***%			0	0%
365053 Donations - Park/Golf	110				0	0%			0	0%
Group:	3,738	1,238	7,200	120	4,400	3%	4,400	0	4,400	100%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	1,440	1,045	5,566	13,689	3,000	456%	10,000		10,000	333%
Group:	1,440	1,045	5,566	13,689	3,000	456%	10,000	0	10,000	333%
380000 Other Financing Sources										
382010 Sale of General Fixed					22,000	0%			0	0%
Group:					22,000	0%	0	0	0	0%
Fund:	1,499,127	1,514,904	1,739,348	1,644,213	1,683,867	98%	2,020,189	0	2,020,189	120%

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5201 Water Impact Fees

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
340000 Charges for Services										
341072 Impact Fee	92,701	141,120	126,968	140,438	75,000	187%	90,000		90,000	120%
Group:	92,701	141,120	126,968	140,438	75,000	187%	90,000	0	90,000	120%
370000 Investment and Royalty Earnings										
371016 Interest-Impact Fee Funds	1,208	674	3,749	9,222	2,500	369%	6,500		6,500	260%
Group:	1,208	674	3,749	9,222	2,500	369%	6,500	0	6,500	260%
Fund:	93,909	141,794	130,717	149,660	77,500	193%	96,500	0	96,500	125%

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5210 Water Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
330000 Intergovernmental Revenues										
331000 Federal Grants				-380,821	0	***%			0	0%
331994 ARPA Grant		1,944		1,016,382	2,308,219	44%	1,817,652		1,817,652	79%
334990 COVID-19/Stimulus	31				0	0%			0	0%
Group:	31	1,944		635,561	2,308,219	28%	1,817,652	0	1,817,652	79%
340000 Charges for Services										
343020 Water Revenues	1,094,332	1,076,377	1,142,291	936,220	1,100,000	85%	1,100,000		1,100,000	100%
343022 Unmetered/Coin-op Water	1,666	1,514	1,745	1,000	2,000	50%	1,000		1,000	50%
343024 Sale Materials/Supplies	28,685	34,602	32,364	43,994	20,000	220%	30,000		30,000	150%
343025 Water Permits	7,650	9,800	8,750	7,350	7,500	98%	6,000		6,000	80%
343026 Water Installation	63				500	0%			0	0%
343027 Miscellaneous Revenue	10	15	1,567		200	0%			0	0%
Group:	1,132,406	1,122,308	1,186,717	988,564	1,130,200	87%	1,137,000	0	1,137,000	101%
360000 Miscellaneous Revenues										
360004 Prior Year Overpayments		278			0	0%			0	0%
365051 Water - scrap metal	60		296	139	600	23%	150		150	25%
Group:	60	278	296	139	600	23%	150	0	150	25%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	8,494	5,099	36,115	59,659	20,000	298%	40,000		40,000	200%
Group:	8,494	5,099	36,115	59,659	20,000	298%	40,000	0	40,000	200%
Fund:	1,140,991	1,129,629	1,223,128	1,683,923	3,459,019	49%	2,994,802	0	2,994,802	87%

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5301 Sewer Impact Fees

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
340000 Charges for Services										
341072 Impact Fee	39,825	51,706	45,941	69,557	30,000	232%	40,000		40,000	133%
Group:	39,825	51,706	45,941	69,557	30,000	232%	40,000	0	40,000	133%
370000 Investment and Royalty Earnings										
371016 Interest-Impact Fee Funds	587	193	479	1,492	1,200	124%	1,200		1,200	100%
Group:	587	193	479	1,492	1,200	124%	1,200	0	1,200	100%
Fund:	40,412	51,899	46,420	71,049	31,200	228%	41,200	0	41,200	132%

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5310 Sewer Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
330000 Intergovernmental Revenues										
331000 Federal Grants				-62,754	0	***%			0	0%
331090 EPA - SRF Loan Program		400,000			0	0%			0	0%
331994 ARPA Grant				117,893	2,150,000	5%	1,999,804		1,999,804	93%
334121 DNRC Grant	12,500	125,000			0	0%			0	0%
334990 COVID-19/Stimulus	124				0	0%			0	0%
Group:	12,624	525,000		55,139	2,150,000	3%	1,999,804	0	1,999,804	93%
340000 Charges for Services										
343024 Sale Materials/Supplies	7,316	9,100	8,400	7,000	6,000	117%	6,000		6,000	100%
343027 Miscellaneous Revenue	18	27	67		1,000	0%			0	0%
343031 Sewer Service Charges	1,846,164	1,880,887	1,893,626	1,594,660	1,850,000	86%	1,850,000		1,850,000	100%
343033 Sewer Permits Repl/Depr					6,000	0%			0	0%
343034 Treatment Facilities		10,000			0	0%			0	0%
Group:	1,853,498	1,900,014	1,902,093	1,601,660	1,863,000	86%	1,856,000	0	1,856,000	100%
360000 Miscellaneous Revenues										
360004 Prior Year Overpayments		278			0	0%			0	0%
361100 Sewer Dept. Land Rental	18,000	18,000	18,000	15,000	18,000	83%	18,000		18,000	100%
Group:	18,000	18,278	18,000	15,000	18,000	83%	18,000	0	18,000	100%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	10,277	6,406	43,825	83,285	17,000	490%	60,000		60,000	353%
Group:	10,277	6,406	43,825	83,285	17,000	490%	60,000	0	60,000	353%
380000 Other Financing Sources										
381020 Revenue Bond Proceeds	1,958,095	1,550,000			0	0%			0	0%
383018 Transfer from #5310					0	0%	525,000		525,000	*****%
Transfer of Reserves to pay for 13th Avenue Sewer Project										
\$525,000										
Group:	1,958,095	1,550,000			0	0%	525,000	0	525,000	*****%

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5310 Sewer Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
Fund:	3,852,494	3,999,698	1,963,918	1,755,084	4,048,000	43%	4,458,804	0	4,458,804	110%

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7120 Fire Disability & Pension (Third Class City)

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
370000 Investment and Royalty Earnings										
371010 Interest-Operating	13	7			0	0%			0	0%
Group:	13	7			0	0%	0	0	0	0%
Fund:	13	7			0	0%	0	0	0	0%
Grand Total:	11,407,002	11,240,530	9,655,658	10,113,613	15,574,783		15,677,846	0	15,677,846	