

**CITY OF POLSON COMMISSION
FISCAL YEAR 2017 PRELIMINARY BUDGET
PUBLIC HEARING **CONTINUANCE** AGENDA**

COMMISSION CHAMBERS

September 7, 2016

6:30 P.M.

1. CALL TO ORDER

Mayor Knutson

2. PLEDGE OF ALLEGIANCE

Mayor Knutson

3. APPROVAL OF PROPOSED AGENDA

Mayor Knutson

4. PUBLIC COMMENT ON SIGNIFICANT MATTERS TO THE PUBLIC **NOT ON THE AGENDA (address items to the Chair. Commission takes no action on items discussed**

OPEN PUBLIC HEARING

5. FISCAL YEAR 2017 PRELIMINARY BUDGET (continued from August 15, 2016)

City Manager Mark Shrives, City Finance Officer Cindy Dooley

CLOSE PUBLIC HEARING

6. ADJOURN

The City of Polson encourages public participation in its public meetings and hearings. In doing so the City holds its meetings in handicapped accessible facilities. Any persons desiring accommodations for a handicapping condition should call the City Clerk at 883-8203 for more information.

CITY OF POLSON

FISCAL YEAR 2017

PRELIMINARY BUDGET HEARING CONTINUANCE

UPDATED REPORTS



SEPTEMBER 7, 2016

PREPARED BY
CITY MANAGER & FINANCE DEPARTMENT



106 1st Street E., Polson, MT 59860
406-883-8200 Fax 406-883-8238
www.cityofpolson.com



August 12, 2016

Dear Commission and Citizens of Polson:

Attached is the preliminary budget packet for FY17. Although the General Fund will always continue to present budgeting challenges, I am happy to report that this year, end of year cash is higher than last year's ending cash. This will allow us to easily reach our goal of 16.67% fund balance reserve in the General Fund. You may remember our struggles last year in trying to establish with the Department of Revenue our newly taxable value. This year's newly taxable property tax value increased \$342,721. This compares to last year's increase of only \$57,995. By law, the City can raise the same amount of taxes that it milled the prior year. In order to raise the same amount of taxes and provide for the growth in value for the General Fund this year compared to last year, the mills are set at 142.90 mills for the General Fund.

As discussed with the Commission Finance Committee, last year we successfully established a step system for our police department which creates some known stability for the officers each year and it allows some flexibility for the Chief of Police when hiring experienced officers. As was also discussed, an effort was made to set up a similar system for all other City employees. This was not as easy to do as it was for the Police Department. With the varied job descriptions and varies qualification requirements, this will take another year of work to establish a better system taking these types of factors into account. Using the Montana League of Cities salary survey of similar sized cities, and through our own separate salary survey we conducted by reaching out to other cities, in most cases we were able to establish an average salary level that we could compare our employees to. What we found was; in most cases our employees are below the average salary as compared to other cities. My recommendation to the Commission Finance Committee was to start slowly raising the salaries to at least get our employees to the averages and then in this next year, I will work to refine the specific criteria required for the various jobs in order to establish benchmarks that qualify an individual for salary increases in the future. We will also look at the averages each year in order to ensure we are on pace, but not over. This criterion will range from certifications such as water and sewer operator licenses and levels, specific training requirements, etc. At this point in time you will not see any salary changes in the budget except for the police increase on the pay matrix. I will be handing out a sheet that shows a 1% COLA increase for each employee and I would recommend we continue the Public Hearing, as I want to finalize the wage portion by looking at targeted increases for all employees based on the average salaries we identified in our studies. So rather than just recommend an across the board percentage increase, I will make recommendations that may range from COLA only, to a higher percentage increase for some employees who have taken on additional duties or who are extremely low on the overall salary scale. That information will be finalized within the next week or so and can be presented in a separate workshop setting or held until discussion for final budget adoption on September 7th.

Healthcare costs continue to be one of the City's largest budget items. We saw a 3% increase in premiums this year. The employees are also contributing a total of \$30 per month to the cost of insurance, compared to \$20 per month last year, for those on the high deductible plan. Those on the 80/20 plan (which has low deductibles) are now paying \$90 per month their plan. Based on the increased costs premium costs,

I am recommending a raise in the Permissive Medical Levy from 10.5 mills to 11.5. The Commission will need to approve this as part of the final budget resolution.

Specific Fund Highlights that have been budgeted based on presentations given by Department Heads at the City Commission workshop.

General Fund:

Administration: Front Office Remodel (10,000)

New Copier (3,800)

Sound System (\$9,000)

Restructure positions with departure of HR/Payroll

Police: New Position (Drug Task Force/Detective) (Not yet budgeted for – waiting additional funding information from Chief of Police)

- This position will help contribute to our drug task force, as well as assist in felony crimes with our regular detective position. (Breakdown – 50% drug task force, 25% police levy, 25% general fund)

Replace Expired Bullet Proof Vests

Purchase of 4 new Police Radios

Public Safety Building Planning to Begin

- As a part of the strategic plan, the Police Chief has budgeted \$10,000 for an architect and conceptual drawings

Potential Funding for Grant Writer

Fire: Training Facility design and total project costs (\$19,000 in donated funds currently available)

Potential Funding for a Grant Writer

Replacement of Expiring SCBA Equipment

Replacement of Expired Firefighter Personnel Protective Clothing

Raised Firefighter Stipend (\$300 per year)

Parks and Recreation:

The Parks department has now been combined with the Golf department, creating a parks and recreation department. The parks portion of the department is funded through the General Fund, while the recreation side (golf) is funded through the enterprise fund. This specific section will just discuss the Parks Department.

The only major purchase being considered within the parks department this year will be a replacement mower (approximately \$50,000)

Planning: No major increases expected. Looking at several grant opportunities, which may require some match funds

Streets:

Streets are funded from both the General Fund and the Street Tax distributed by the State of Montana

Budgeted for a self-propelled paint machine
Budgeted to build an outside storage facility for the used oil tank that will be used to heat the City Shop

Enterprise Funds:

Water: Reservoir Replacement
Water PER

Sewer: Wastewater Treatment Plant Project
Lakeview Village Lift Station

Golf: "Olde 9" Irrigation Project
Purchase of Fairway Mowers

Special Revenue Fund:

Building Department: Web Based Permitting Software
Continuing Education for required Certifications

This is a preliminary budget and can be changed.

Sincerely,



Mark Shives, City Manager



Cindy Dooley, Finance Officer

September 1, 2016

Staffing for FY2017

As mentioned in the budget letter, the police officers were placed on a salary matrix in FY16 that provides for steps and lanes. The steps are years of service and there are three lanes: patrol officers, detectives/corporals, and sergeants. As the base wage is increased each year for COLA (cost of living adjustment) each of the steps and lanes increases, which provides for a consistent increase in wage for the officers and as the officers are promoted the wage will already be determined.

Eventually, we would like to place the other employees on a step and ladder matrix. For FY17 we have begun that process by grouping employees into six categories based on similar job skills and responsibilities. Those categories are general office clerks; administrative clerks; public works - equipment operators/streets; public works – utility operators; parks and recreation; and discretionary employees (department heads). We then looked at the starting wages for each of those categories based on the Montana League of Cities and Towns 2016 salary survey, current position openings in various class 3 cities and recent job hires for the City to determine an entry level wage for each of the categories for the City. Each employee was then placed in the category that fit their current job duties and the range of hourly rates and salaries were added to create a schedule for that category. The schedule was used to determine if employees were being paid correctly in relation to each other, to the entry level wage and to their longevity and experience levels.

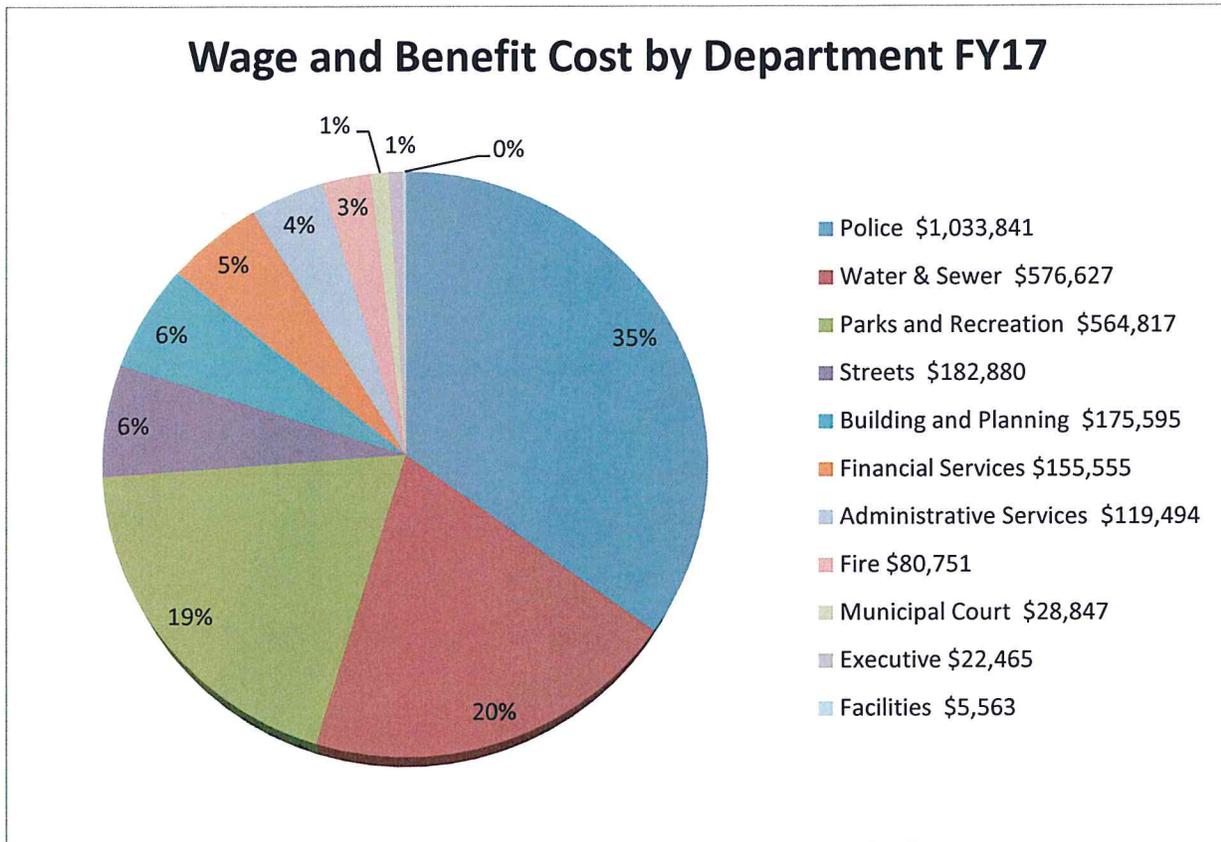
Hourly rates and salaries were then adjusted for those employees that were too low on the schedule. Other hourly rate and salary increases were made to compensate for additional job duties or longevity. We now have some basic schedules that can be used to create detailed job descriptions for each position in the City and should help to develop step and ladder matrixes similar to the police officer matrix. The attached updated salary schedule shows the hourly rate or pay period salary for FY17 and FY16 for each full-time and part-time position. Positions in red indicate an increase above the 1% COLA.

Other payroll changes include the following:

- With the departure of the payroll clerk, that position is not being re-hired. The City Clerk has assumed personnel records duties, the Finance Officer has assumed payroll processing duties and the City Manager will handle all other personnel issues.
- A General Office Clerk position has been included in the budget to provide front office support with an expected start date in October 2016.
- A separate position for Court Clerk/Administrative Assistant has been added. (In prior years the Court Clerk position was combined with the Police Clerk position).
- The Police Clerk position will be a full-time position with increased responsibilities.
- The budget includes the hiring of another Drug Task Force police officer with an expected start date in September 2016. The City is still waiting to hear from the Northwest Drug Task Force and the Montana Board of Crime Control concerning partial funding of this position.

- The Water and Sewer department budget includes the addition of two entry level maintenance workers.
- The Director of Parks and Recreation position has been officially established. This position will oversee the parks department and the golf department. The Parks superintendent position will not be re-hired.

The following is a break-down of total wage and benefit cost for each department for FY2017:



On the next page is a summary of the full-time and part-time employees for FY2017:

FY 2017 Employee FTE Summary

Department	Full-time	Part-time	Full-time Equivalent
Administrative Services	1.50	-	1.50
Financial Services	2.65	-	2.65
Facilities	-	.25	.25
Police	16.00	-	16.00
Fire	1.00	-	1.00
Building and Planning	2.85	-	2.85
Streets	3.25	-	3.25
Parks	1.30	.75	2.75
Golf	3.45	-	3.45
Water & Sewer	11.00	-	11.00
Total Employees	43.00	1.0	44.00

This schedule does not include seasonal employees in the parks and recreation department.

Sincerely,

Mark Shrives

Cindy Dooley

Salary Schedule - Full Time & Part-time Governmental Employees
1% COLA FOR FULL-TIME & PART-TIME EMPLOYEES & OTHER INCREASES
Pay Schedule: Biweekly

Position	FY17		FY17		FY16		FY16		Comments
	Months Worked	Pay Period Hourly Rate	Pay Period Salary	Base Wage Expense	Pay Period Hourly Rate	Pay Period Salary	Base Wage Expense		
City Manager	12		\$ 3,304.08	\$ 85,906		\$ 3,271.36	\$ 85,055		
Finance Officer	12		2,252.27	58,559		2,027.20	\$ 52,707		
City Clerk	12	\$ 20.25		42,120	\$ 17.30		35,984		
Janitor	12	10.10		5,252	10.00		5,200	.25 FTE	
Reception/Finance Clerk	9	14.00		21,840				new position	
Court Clerk/Administrative Asst.	12	16.00		33,280	16.00		33,280	new position	
Police Clerk	12	16.95		35,256	16.59		34,507		
Police Probationary Officer 1/1*	12	19.19		39,915	19.00		39,520		
Police Patrol Officer 1/3	12	19.57		40,706	19.19		39,915		
Police Patrol Officer 1/3	12	19.57		40,706	19.19		37,960		
Police Patrol Officer 1/4	12	19.76		41,101	19.38		40,310		
Police Patrol Officer 1/4	12	19.76		41,122	19.38		40,310		
Police Patrol Officer 1/4	12	19.76		41,122	19.38		40,310		
Police Patrol Officer 1/9	12	20.71		43,077	20.33		42,286		
Police Patrol Officer 1/10	12	20.90		43,472	20.52		42,682		
Police Detective 2/7	12	21.28		44,262	20.90		43,472		
Police DTF Officer 2/8	12	21.47		44,658	21.09		43,867		
Police DTF Officer 1/1	12	19.19		39,915				new position	
Police Corporal Officer 2/9	12	21.66		45,053	21.28		44,262		
Police Captain	12		2,334.09	60,686	25.57		53,186	switch to salary	
Police Chief Assistant	12		2,472.23	64,278	27.60		57,408	switch to salary	
Police Chief	12		2,746.43	71,407		2,692.30	70,000		
Street Employee	12	16.00		33,280	15.11		31,429		
Assistant Street Superintendent	12	17.60		36,608	17.24		35,859		
Street Superintendent	12	20.25		42,120	19.67		40,914		
Building Inspector	12	26.76		55,661	25.25		52,520		
Parks Lead Worker	9	11.20		17,472	11.00		17,160	.75 FTE	
Parks Foreman	12	16.70		34,736	16.50		32,240		
Director of Parks and Recreation	12	34.55		21,559	29.75		18,564	New - 30% Parks	
Fire Chief	12		2,541.34	66,075		2,491.62	64,782		
Planning Technician	12	16.35		34,008	15.06		31,325		
Planning Official	12	20.80		43,264	20.19		41,995		

*1/1 indicates lane and step

Police FY17 wages have been adjusted for the Payroll Matrix prior to adding the 1% COLA

Amounts in red indicate an increase above the 1% COLA



2016 Certified Taxable Valuation Information
(15-10-202, MCA)
Lake County
CITY OF POLSON

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

1. 2016 Total Market Value ¹	\$	622,141,116
2. 2016 Total Taxable Value ²	\$	9,462,256
3. 2016 Taxable Value of Newly Taxable Property.....	\$	342,721
4. 2016 Taxable Value less Incremental Taxable Value ³	\$	9,004,456
5. 2016 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
ORD 591	1,893,802	1,436,002	457,800

Total Incremental Value \$ 457,800

Preparer Erika Jennison

Date 7/29/2016

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

²Taxable value is calculated after abatements have been applied

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

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

For Information Purposes Only

2016 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	906
II. Total value exclusive of "newly taxable" property	\$	0

TAXABLE VALUATION/MILL LEVY

HISTORY AND ANALYSIS

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

FISCAL YEAR	ENTITY-WIDE TAXABLE VALUATION	% INCREASE (DECREASE) FROM PREVIOUS YEAR	PREVIOUS YEAR LEVY	CURRENT YEAR AUTHORIZED LEVY	FLOATED MILL-UP (DOWN)	CURRENT YEAR ACTUAL LEVY	CARRY FORWARD MILLS AVAILABLE
1998-1999**	5,393,523	N/A	N/A	84.00	N/A		
1999 - 2000	5,467,372	1.37%	84.00	91.60	7.60	91.60	0.00
2000 - 2001	5,269,465	-3.62%	91.60	99.97	8.37	99.97	0.00
2001 - 2002	5,512,382	4.61%	99.97	98.12	(1.85)	98.12	0.00
2002 - 2003	6,019,662	9.20%	98.12	99.72	1.60	99.72	0.00
2003 - 2004	6,281,917	4.36%	99.72	108.42	8.70	108.42	0.00
2004 - 2005	6,436,762	2.46%	108.42	110.90	2.48	110.90	0.00
2005 - 2006	6,675,293	3.71%	110.90	112.32	1.42	112.32	0.00
2006 - 2007	6,794,637	1.79%	112.32	115.76	3.44	115.76	0.00
2007 - 2008	7,335,440	7.96%	115.76	116.73	0.97	116.73	0.00
2008 - 2009	7,801,819	6.36%	116.73	119.80	3.07	119.80	0.00
2009 - 2010	8,484,195	8.75%	119.80	121.06	1.26	121.06	0.00
2010 - 2011	8,678,050	2.28%	121.06	126.95	5.89	126.95	0.00
2011 - 2012	8,997,261	3.68%	126.95	124.88	(2.07)	124.88	0.00
2012 - 2013	9,247,833	2.78%	124.88	124.97	0.09	124.97	0.00
2013 - 2014	9,411,087	1.77%	124.97	124.74	(0.23)	124.74	0.00
2014 - 2015	9,795,099	4.08%	124.74	123.85	(0.89)	123.85	0.00
2015 - 2016	8,858,075	-9.57%	123.85	139.04	15.19	139.04	0.00
2016 - 2017	9,004,456	1.65%	139.04	142.90	3.86	142.90	0.00
						Total carry-forward mills available:	0.00

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

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

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

- 11.50 Mills Permissive Medical Levy
- 19.95 Mills Police Municipal Services Levy

DETERMINATION OF PERMISSIVE LEVY FOR GROUP BENEFITS

ENTITY NAME: CITY OF POLSON
 FOR FISCAL YEAR ENDING: JUNE 30, 2017

= INPUT AREAS - PLEASE ENTER THE INFORMATION REQUESTED
 READ COMMENT BOXES IN CELLS FOR FURTHER GUIDANCE
 = CELLS CONTAIN FORMULAS - VALUES WILL AUTOMATICALLY CALCULATE

STEP #1	INPUT INFORMATION REQUESTED IN YELLOW CELLS.			
	A	B	C	D
		(LINE 1) BASE YEAR = TOTAL ACTUAL ANNUAL EMPLOYER CONTRIBUTION FOR GROUP BENEFITS IN BASE YEAR (LINE 2) BUDGETING FOR = TOTAL BUDGETED ANNUAL EMPLOYER CONTRIBUTION FOR GROUP BENEFITS	$C = (B \div D) \div 12$ AVERAGE MONTHLY EMPLOYER CONTRIBUTION PER EMPLOYEE	ACTUAL # OF EMPLOYEES FOR WHOM THE LOCAL GOVERNMENT MADE EMPLOYER CONTRIBUTIONS TO GROUP BENEFITS ON JULY 1st
1	BASE YEAR 2006	\$106,123.77	\$304.95	29
2	BUDGETING FOR 2017	\$201,914.00	\$647.16	26
3		(C2 - C1) A DECREASE WILL SHOW AS -0- IN C3 INCREASE FROM BASE YEAR:		(3)

STEP #2	E
INPUT INFORMATION REQUESTED IN YELLOW CELLS.	FOR FISCAL YEAR 2017 2016 CERTIFIED TAXABLE VALUE
	CERTIFIED TAXABLE VALUE OF GENERAL FUND \$9,004,456.00

DETERMINATION OF PERMISSIVE LEVY FOR GROUP BENEFITS

ENTITY NAME: CITY OF POLSON
 FOR FISCAL YEAR ENDING: JUNE 30, 2017

STEP #3	
CALCULATIONS OF:	
1) BASE CONTRIBUTION	F
2) INCREASE IN EMPLOYER CONTRIBUTION FROM BASE YEAR	G
	$G = (B2 - F)$ INCREASE IN EMPLOYER CONTRIBUTION FROM BASE YEAR
BASE CONTRIBUTION	\$95,145.45
BASE CONTRIBUTION	\$106,768.55

STEP #4	
INPUT INFORMATION REQUESTED IN YELLOW CELL	
FUND # 2372	
PERMISSIVE MEDICAL LEVY	
H	I
FISCAL YEAR	$I = (G \div J)$ PERMISSIVE LEVY - FUND 2372 # OF MILLS ALLOWED TO LEVY (NOT SUBJECT TO 15-10-420)
2017	11.86
J	K
$J = (E \div 1000)$ VALUE PER MILL	$K = (J \times I)$ TOTAL GENERATED TAX REVENUE
\$9,004.46	\$106,768.55
1	CHOICE #1 PER sec. 4, Ch. 412, L. 2009 - (1)(b)

*Revised 4/3/2014

CITY OF POLSON
Revenues Compared with Expenditures
For the Year: 2016 - 2017

Fund	Cash Available	Proposed Revenues	Proposed Expenditures	AP/AR Outstanding	Cash Remaining
1000 General All-Purpose Fund	565,638.54	2,595,891.00	2,613,755.00	14,036.14	561,810.68
2001 Fire Impact Fees	39,891.88	30,050.00	0.00	0.00	69,941.88
2002 Parks Impact Fees	11,868.45	2,550.00	0.00	0.00	14,418.45
2020 Police Municipal Services Levy	106,562.01	183,719.00	259,447.00	6,598.45	37,432.46
2170 Airport	5.22	0.00	0.00	0.00	5.22
2210 Parks/Salish Point	19,031.14	5,100.00	3,000.00	0.00	21,131.14
2211 Skate Park Fund	168.34	111,000.00	1,500.00	0.00	109,668.34
2212 Cultural Trust Grant	103.96	0.00	0.00	0.00	103.96
2213 Dog Park/Travis Dolphin	382.55	0.00	382.00	0.00	0.55
2214 Rotary Donation	0.67	0.00	0.00	0.00	0.67
2215 Hanging Basket Maintenance	844.30	3,400.00	3,729.00	-424.54	90.76
2216 Parkland Subdivision Fee (formerly 7060)	55,230.05	1,100.00	28,500.00	0.00	27,830.05
2218 Carol Sampson Sherick Trail Memorial Fund	828.64	0.00	826.00	0.00	2.64
2219 Parks Donations	541.16	1,050.00	210.00	0.00	1,381.16
2221 Eagle Scout Project Fund	12.35	0.00	0.00	0.00	12.35
2222 Park Donations - Restricted	1,307.33	0.00	1,300.00	0.00	7.33
2225 Employee Christmas Fund	0.00	1,050.00	400.00	0.00	650.00
2310 Tax Increment District	435,178.93	310,300.00	235,072.00	-57,449.86	452,957.07
2350 Local Government Study Commission	11,262.00	5.00	11,267.00	0.00	0.00
2372 Permissive Medical Mills	0.00	103,552.00	103,552.00	6,392.33	6,392.33
2386 Street Permits Revenue	14,013.98	2,500.00	1,100.00	0.00	15,413.98
2390 Drug Forfeiture Fund	21,150.88	25,015.00	17,500.00	296.67	28,962.55
2394 Building Code Enforcement	43,918.86	113,250.00	99,752.00	-1,897.44	55,519.42
2395 Tree Fund	430.28	4,020.00	4,300.00	0.00	150.28
2398 Credit Card Fees	1,830.14	2,400.00	1,000.00	0.00	3,230.14
2401 Light Maintenance District #19	9,259.01	14,150.00	17,500.00	706.49	6,615.50
2402 Light Maintenance District #20	3,678.72	15,340.00	15,800.00	211.74	3,430.46
2500 Weed Cleanup Maintenance Fund	21,821.98	70.00	5,500.00	0.00	16,391.98
2510 Sidewalk Loan Fund	62,051.47	250.00	0.00	0.00	62,301.47
2702 Fire Training Center Donations	19,905.29	2,500.00	19,000.00	0.00	3,405.29
2703 Fire Memb. Donation Fund	310.32	0.00	0.00	0.00	310.32
2705 Downtown Christmas Light Fund	881.58	0.00	100.00	0.00	781.58
2710 Kids Safety/POLICE/FIRE	299.55	500.00	500.00	0.00	299.55
2720 Police Donations	4,586.33	1,710.00	4,000.00	0.00	2,296.33
2730 K-9 Donation Fund	1,158.32	500.00	0.00	-90.00	1,568.32
2810 Police Training Fund	21,368.29	15,035.00	18,000.00	-621.90	17,781.39
2820 Gas Apportionment Tax Fund	51,862.81	99,869.00	100,722.00	-1,370.22	49,639.59
2875 Police Federal Grants	-1,056.00	2,500.00	2,500.00	1,056.00	0.00
2932 Parks ARRA Recycle Grant	294.76	0.00	100.00	0.00	194.76
2943 RCDI/Growth Policy	-2,824.86	3,585.00	760.00	0.00	0.14
2953 NW Drug Task Force	0.00	107,670.00	107,670.00	0.00	0.00
3500 SPECIAL ASSESSMENT DEBT-Revolving Fund	155,290.13	625.00	0.00	0.00	155,915.13
3542 SID #42 Streetscape Main St. Imp. Project	55,430.03	70,700.00	71,000.00	114.75	55,244.78
4520 Streetscape/Main St. Imp. Project	17.69	0.00	0.00	0.00	17.69
4530 TIFD City Dock & Walkpath project	2,318.92	0.00	2,319.00	0.00	-0.08
5010 Golf Fund	307,749.21	2,416,650.00	2,267,637.00	-25,591.86	431,170.35
5201 Water Impact Fees	365,901.88	76,200.00	400,000.00	-14,909.50	27,192.38
5210 Water Fund	1,820,791.13	1,172,200.00	1,479,368.00	-42,397.51	1,471,225.62
5301 Sewer Impact Fees	139,460.48	25,350.00	0.00	0.00	164,810.48
5310 Sewer Fund	1,627,961.03	6,757,500.00	6,007,611.00	-1,516.71	2,376,333.32
5390 Stormwater Project Fund	360,201.54	112,600.00	80,512.00	11,170.53	403,460.07
Totals	6,358,921.27	14,391,456.00	13,987,191.00	-105,686.44	6,657,499.83

PRELIMINARY REVENUE BUDGET

FY2017



AS OF SEPTEMBER 7, 2016

Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	15-16	Rec.	Budget	Change	Budget	Budget
1000 General All-Purpose Fund										
310000 TAXES										
311010 Real Property Taxes	1,137,647	1,134,486	1,245,223	1,188,981	1,211,635	98%	1,266,769		1,266,769	104%
311020 Personal Property Taxes	23,173	24,325	14,013	20,185	20,000	101%	20,000		20,000	100%
311030 Motor Vehicle Taxes		139	47	52	50	104%	55		55	110%
312000 Penalties &	8,183	3,332	3,811	3,513	4,000	88%	4,000		4,000	100%
314140 1/4% Lt Veh Local Options	97,219	100,714	106,048	110,942	105,000	106%	112,000		112,000	106%
Group:	1,266,222	1,262,996	1,369,142	1,323,673	1,340,685	99%	1,402,824	0	1,402,824	104%
320000 Licenses and Permits										
321072 Admin/Impact Fee	399	1,860	5,709	11,070	4,500	246%	9,000		9,000	200%
321073 Admin Fee Engineer Svcs.		206	53	2,538	200	***%	1,500		1,500	750%
322010 Alcohol Beverage Licenses	4,794	3,794	5,269	5,684	5,039	113%	5,700		5,700	113%
322014 Parks Alcohol Special		755	1,220	400	1,300	31%	1,000		1,000	76%
322020 General Business License					0	0%	12,500		12,500	*****%
Approx 500 licenses @ \$25 each										
322035 Solicitors/Peddlers	290	320	200	320	300	107%			0	0%
322500 Fireworks Permits	900	900	1,200	900	1,200	75%	1,200		1,200	100%
323013 Demolition Permits	382		280		300	0%	300		300	100%
323014 Zoning Conf/Spec Use	6,000	5,716	10,873	14,173	8,500	167%	12,000		12,000	141%
323015 Tank Location Permit/Fire	150	660	420	150	600	25%	600		600	100%
323016 Sign Permit Fee	902	919	2,572	1,220	1,700	72%	1,500		1,500	88%
323017 Fence Permit	600	600	700	750	700	107%	700		700	100%
323019 Annexation Fee	200	200	150	100	300	33%	1,500		1,500	500%
323023 Sidewalk Encroachment					0	0%	2,500		2,500	*****%
323030 Dog License	1,250	1,170	1,280	1,275	1,300	98%	1,300		1,300	100%
323040 Law Enforcement Alcohol	140	105	180	105	150	70%	150		150	100%
Group:	16,007	17,205	30,106	38,685	26,089	148%	51,450	0	51,450	197%
330000 Intergovernmental Revenues										
335230 HB124 Entitlement Share	568,988	595,036	619,669	635,455	635,455	100%	657,230		657,230	103%
336020 Non-cash pension revenue					138,805	0%	45,000		45,000	32%
This amount is offset by an expenditure for the same amount so the net effect is -0-										
338040 Rural Fire Interlocal	15,000	15,333	16,616	380	0	***%			0	0%
339002 Payment in Lieu of Taxes	31,559	32,694	34,060	35,873	35,000	102%	35,000		35,000	100%
Group:	615,547	643,063	670,345	671,708	809,260	83%	737,230	0	737,230	91%
340000 Charges for Services										
341009 Municipal Facilities			600	200	600	33%	300		300	50%
341010 Miscellaneous Collections	95	219	550	418	250	167%	500		500	200%
341014 Police Restitution	409	510	375	240	500	48%	500		500	100%
341015 Copies of Police Reports	924	1,053	872	1,100	1,000	110%	1,000		1,000	100%
341017 Fire Reports	150	75	25		50	0%	50		50	100%
341030 Court Costs	935	1,510	80	1,033	1,000	103%	1,050		1,050	105%

Revenue Budget Report -- MultiYear Actuals

Report ID: B250B

For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Old
					15-16	15-16	16-17	16-17	16-17	16-17
1000 General All-Purpose Fund										
341031 Admin/Golf Enterprise	30,000	30,000	30,000	30,000	30,000	100%	30,000		30,000	100%
341032 Admin/Water Enterprise	43,900	43,900	43,900	69,525	69,525	100%	69,525		69,525	100%
341033 Admin/Sewer Enterprise	42,500	42,500	42,500	59,584	59,584	100%	59,584		59,584	100%
341034 Admin/Building Insp.					0	0%	3,000		3,000	*****%
341035 Admin/PRA				3,752	3,752	100%	3,752		3,752	100%
341036 Admin/Stormwater Fund				512	531	96%	512		512	96%
341080 Subdivision Review Fee	2,986	4,148	9,981	1,917	6,000	32%	6,000		6,000	100%
341085 Variance/Zoning Fees	700	216	500		700	0%	500		500	71%
342020 S&KHA PAYMENT/LIEU TXS	6,300	6,300	6,150	6,150	6,150	100%	6,150		6,150	100%
342023 Fire Plan Review Fee		300	800		500	0%	500		500	100%
344010 Dog Impoundment Fines	725	765	765	755	850	89%	850		850	100%
346044 Parks Mowing Svcs. Reimb.	5,000	5,000	5,000	5,000	5,000	100%	5,000		5,000	100%
346045 Park Shelter Reservation	2,135	2,800	3,445	2,635	4,000	66%	3,000		3,000	75%
Group:	136,759	139,296	145,543	182,821	189,992	96%	191,773	0	191,773	100%
350000 Fines and Forfeitures										
351010 Surcharge Ord.#621	3,349	3,518	3,876	3,824	4,000	96%	4,000		4,000	100%
351030 City Courts	41,288	37,011	37,793	45,493	40,000	114%	45,000		45,000	112%
351031 Parking Violations	35	10	10	45	50	90%	50		50	100%
351033 Civil Suit Fees	35	45	35		50	0%	50		50	100%
Group:	44,707	40,584	41,714	49,362	44,100	112%	49,100	0	49,100	111%
360000 Miscellaneous Revenues										
360004 Prior Year Overpayments				2,387	0	***%			0	0%
362003 Restit/Reimbursement of		92	262		0	0%			0	0%
362031 Insurance Reimbursements	29,105	21,875	6,267	1,518	0	***%			0	0%
362032 Sale of surplus property				700	0	***%	1,000		1,000	*****%
362035 Optimum(Charter) Cable	37,965	37,008	38,923	42,425	40,000	106%	43,000		43,000	107%
362040 Unclaimed Police	112				200	0%	200		200	100%
362050 CHS - Redeemed Equity	453	244			0	0%			0	0%
365001 Donations Streets - Scrap	1,452	1,146	815	236	1,000	24%	1,000		1,000	100%
365015 Fire Equipment Use DNRC	1,257	2,927	1,026	8,148	1,000	815%	1,000		1,000	100%
365022 Donations Police				995	0	***%			0	0%
365046 Fire Donations Equipment	3,000				0	0%			0	0%
366010 Sale of Fixed Assets	5,150				0	0%			0	0%
Group:	78,494	63,292	47,293	56,409	42,200	134%	46,200	0	46,200	109%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	2,699	856	647	-2	1,000	0%	1,000		1,000	100%
Group:	2,699	856	647	-2	1,000	0%	1,000	0	1,000	100%

09/01/16
13:50:18

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 3 of 23
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
1000 General All-Purpose Fund										
380000 Other Financing Sources										
381073 Intercap Loan Proceeds -				55,379	65,000	85%			0	0%
382010 Sale of General Fixed		13,328	1,892		0	0%	1,500		1,500	*****%
383028 Transfer from #2350					0	0%	11,262		11,262	*****%
383047 Transfer from #2372 Perm.	51,000	66,462	91,146	93,815	96,000	98%	103,552		103,552	107%
Group:	51,000	79,790	93,038	149,194	161,000	93%	116,314	0	116,314	72%
Fund:	2,211,435	2,247,082	2,397,828	2,471,850	2,614,326	95%	2,595,891	0	2,595,891	99%
2001 Fire Impact Fees										
340000 Charges for Services										
341072 Impact Fee	4,800	11,124	41,608	44,293	30,000	148%	30,000		30,000	100%
Group:	4,800	11,124	41,608	44,293	30,000	148%	30,000	0	30,000	100%
360000 Miscellaneous Revenues										
360004 Prior Year Overpayments	274				0	0%			0	0%
Group:	274				0	0%	0	0	0	0%
370000 Investment and Royalty Earnings										
371016 Interest-Impact Fee Funds	425	39	125	-6	50	-12%	50		50	100%
Group:	425	39	125	-6	50	-12%	50	0	50	100%
Fund:	5,499	11,163	41,733	44,287	30,050	147%	30,050	0	30,050	100%
2002 Parks Impact Fees										
340000 Charges for Services										
341072 Impact Fee	972	2,997	2,764	4,132	2,500	165%	2,500		2,500	100%
Group:	972	2,997	2,764	4,132	2,500	165%	2,500	0	2,500	100%
370000 Investment and Royalty Earnings										
371016 Interest-Impact Fee Funds	286	68	56	-2	50	-4%	50		50	100%
Group:	286	68	56	-2	50	-4%	50	0	50	100%
Fund:	1,258	3,065	2,820	4,130	2,550	162%	2,550	0	2,550	100%

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	15-16	Rec.	Budget	Change	Budget	Budget
2020 Police Municipal Services Levy										
310000 TAXES										
311010 Real Property Taxes	181,612	181,434	200,581	171,075	174,217	98%	176,739		176,739	101%
311020 Personal Property Taxes	3,701	3,888	2,212	2,989	2,500	120%	2,900		2,900	116%
312000 Penalties &	1,306	532	610	538	0	***%			0	0%
Group:	186,619	185,854	203,403	174,602	176,717	99%	179,639	0	179,639	101%
330000 Intergovernmental Revenues										
336020 Non-cash pension revenue					12,652	0%	4,000		4,000	31%
Group:					12,652	0%	4,000	0	4,000	31%
360000 Miscellaneous Revenues										
362031 Insurance Reimbursements		3,000		2,673	0	***%			0	0%
362060 Misc Reimbursements				263	0	***%			0	0%
Group:		3,000		2,936	0	***%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	20	81	145	-7	80	-9%	80		80	100%
Group:	20	81	145	-7	80	-9%	80	0	80	100%
Fund:	186,639	188,935	203,548	177,531	189,449	94%	183,719	0	183,719	96%
2210 Parks/Salish Point										
360000 Miscellaneous Revenues										
365000 Donations Operating		385	4,425	3,233	4,500	72%			0	0%
365023 Flathead Lake Fishing	4,985	5,378			0	0%			0	0%
365026 Donation Salish Point	10,000		503	4,769	0	***%	5,000		5,000	*****%
Group:	14,985	5,763	4,928	8,002	4,500	178%	5,000	0	5,000	111%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	15	74	98	-6	100	-6%	100		100	100%
Group:	15	74	98	-6	100	-6%	100	0	100	100%
Fund:	15,000	5,837	5,026	7,996	4,600	174%	5,100	0	5,100	110%

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	15-16	15-16	16-17	16-17	16-17	16-17
2211 Skate Park Fund										
360000 Miscellaneous Revenues										
365000 Donations Operating				1,060	3,000	35%	111,000		111,000	3700%
Total amount needed for Skate Park Addition is \$222,000										
Group:				1,060	3,000	35%	111,000	0	111,000	3700%
370000 Investment and Royalty Earnings										
371010 Interest-Operating		1			0	0%			0	0%
Group:		1			0	0%	0	0	0	0%
Fund:		1		1,060	3,000	35%	111,000	0	111,000	3700%
2212 Cultural Trust Grant										
360000 Miscellaneous Revenues										
365000 Donations Operating		100			0	0%			0	0%
Group:		100			0	0%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating		2	2		0	0%			0	0%
Group:		2	2		0	0%	0	0	0	0%
Fund:		102	2		0	0%	0	0	0	0%
2213 Dog Park/Travis Dolphin										
360000 Miscellaneous Revenues										
365019 Travis Dolphin Park		40	508		0	0%			0	0%
Group:		40	508		0	0%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating		2	4	6		0	0%		0	0%
Group:		2	4	6		0	0%	0	0	0%
Fund:		2	44	514		0	0%	0	0	0%

CITY OF POLSON
 Revenue Budget Report -- MultiYear Actuals
 For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Old
					15-16	15-16	16-17	16-17	16-17	16-17
2214 Rotary Donation										
370000 Investment and Royalty Earnings										
371010 Interest-Operating	1	1	1		0	0%			0	0%
Group:	1	1	1		0	0%	0	0	0	0%
Fund:	1	1	1		0	0%	0	0	0	0%
2215 Hanging Basket Maintenance										
360000 Miscellaneous Revenues										
365016 Chamber Hanging Baskets	3,670	3,053	2,769	3,058	3,856	79%	3,400		3,400	88%
Group:	3,670	3,053	2,769	3,058	3,856	79%	3,400	0	3,400	88%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	-2	-4	-10	1	0	***%			0	0%
Group:	-2	-4	-10	1	0	***%	0	0	0	0%
Fund:	3,668	3,049	2,759	3,059	3,856	79%	3,400	0	3,400	88%
2216 Parkland Subdivision Fee (formerly 7060)										
340000 Charges for Services										
346080 Park Subdivision Charges	1,032	2,099	1,032	688	1,500	46%	1,000		1,000	66%
Group:	1,032	2,099	1,032	688	1,500	46%	1,000	0	1,000	66%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	254	556	511	-25	0	***%	100		100	*****%
Group:	254	556	511	-25	0	***%	100	0	100	*****%
Fund:	1,286	2,655	1,543	663	1,500	44%	1,100	0	1,100	73%
2218 Carol Sampson Sherick Trail Memorial Fund										
370000 Investment and Royalty Earnings										
371010 Interest-Operating	1	3	3		0	0%			0	0%
Group:	1	3	3		0	0%	0	0	0	0%

09/01/16
13:50:18

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 7 of 23
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
					15-16	15-16	16-17	16-17	16-17	16-17
Fund:	1	3	3		0	0%	0	0	0	0%
2219 Parks Donations										
360000 Miscellaneous Revenues										
365049 Parks Donations	1,200	27,350	500	181,038	180,000	101%	1,000		1,000	0%
365063 Parks Donation - Bike				515	0	***%			0	0%
Group:	1,200	27,350	500	181,553	180,000	101%	1,000	0	1,000	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	29	55	41	-3	50	-6%	50		50	100%
Group:	29	55	41	-3	50	-6%	50	0	50	100%
Fund:	1,229	27,405	541	181,550	180,050	101%	1,050	0	1,050	0%
2221 Eagle Scout Project Fund										
360000 Miscellaneous Revenues										
365065 Donations - Eagle Scout		2,237			0	0%			0	0%
Group:		2,237			0	0%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating		2			0	0%			0	0%
Group:		2			0	0%	0	0	0	0%
Fund:		2,239			0	0%	0	0	0	0%
2222 Park Donations - Restricted										
360000 Miscellaneous Revenues										
365049 Parks Donations			36,488		0	0%			0	0%
Group:			36,488		0	0%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating		13			0	0%			0	0%
Group:		13			0	0%	0	0	0	0%
Fund:		13	36,488		0	0%	0	0	0	0%

09/01/16
13:50:18

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 8 of 23
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
2225 Employee Christmas Fund										
340000 Charges for Services										
341019 Vending Machine Sales					0	0%	500		500	*****%
Group:					0	0%	500	0	500	*****%
360000 Miscellaneous Revenues										
365033 Donations - bike auction					0	0%	550		550	*****%
Group:					0	0%	550	0	550	*****%
Fund:					0	0%	1,050	0	1,050	*****%
2310 Tax Increment District										
310000 TAXES										
311010 Real Property Taxes	177,256	182,948	243,576	125,870	125,000	101%	353,000		353,000	282%
311020 Personal Property Taxes	-36,685	-53,079	-48,695	-56,747	-50,000	113%	-60,000		-60,000	120%
312000 Penalties &	1,790	909	1,134	799	1,200	67%	1,200		1,200	100%
Group:	142,361	130,778	196,015	69,922	76,200	92%	294,200	0	294,200	386%
330000 Intergovernmental Revenues										
335230 HB124 Entitlement Share	13,081	13,081	13,081	13,081	13,081	100%	13,081		13,081	100%
Group:	13,081	13,081	13,081	13,081	13,081	100%	13,081	0	13,081	100%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	205	702	951	-44	700	-6%	700		700	100%
Group:	205	702	951	-44	700	-6%	700	0	700	100%
380000 Other Financing Sources										
383020 Transfer from Fund 4530		3,050			0	0%	2,319		2,319	*****%
Group:		3,050			0	0%	2,319	0	2,319	*****%
Fund:	155,647	147,611	210,047	82,959	89,981	92%	310,300	0	310,300	344%
2350 Local Government Study Commission										
310000 TAXES										
311010 Real Property Taxes			13,922	301	306	98%	5		5	1%
311020 Personal Property Taxes			167	62	60	103%			0	0%

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	%	
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Old	
					15-16	15-16	16-17	16-17	16-17	16-17	
2350 Local Government Study Commission											
312000 Penalties &			16	18	0	***%				0	0%
Group:			14,105	381	366	104%	5	0	5	1%	
370000 Investment and Royalty Earnings											
371010 Interest-Operating			5		0	0%				0	0%
Group:			5		0	0%	0	0	0	0%	
Fund:			14,110	381	366	104%	5	0	5	1%	
2372 Permissive Medical Mills											
310000 TAXES											
311010 Real Property Taxes	49,710	67,816	93,034	89,775	93,009	97%	102,052		102,052	109%	
11.5 mills for real and personal combined											
311020 Personal Property Taxes	934	1,310	1,242	1,529	0	***%	1,500		1,500	*****%	
312000 Penalties &	314	178	228	256	0	***%			0	0%	
Group:	50,958	69,304	94,504	91,560	93,009	98%	103,552	0	103,552	111%	
Fund:	50,958	69,304	94,504	91,560	93,009	98%	103,552	0	103,552	111%	
2386 Street Permits Revenue											
320000 Licenses and Permits											
323020 Street Cut Permits	1,600	3,450	2,493	4,414	2,500	177%	2,500		2,500	100%	
Group:	1,600	3,450	2,493	4,414	2,500	177%	2,500	0	2,500	100%	
370000 Investment and Royalty Earnings											
371010 Interest-Operating	4	15	26	-1	0	***%				0	0%
Group:	4	15	26	-1	0	***%	0	0	0	0%	
Fund:	1,604	3,465	2,519	4,413	2,500	177%	2,500	0	2,500	100%	
2390 Drug Forfeiture Fund											

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
2390 Drug Forfeiture Fund										
350000 Fines and Forfeitures										
351013 Drug Forfeitures	1,091	4,611	32,820	15,994	15,000	107%	12,500		12,500	83%
Group:	1,091	4,611	32,820	15,994	15,000	107%	12,500	0	12,500	83%
360000 Miscellaneous Revenues										
365022 Donations Police		500			0	0%			0	0%
365027 Donations Police				11,569	0	***%			0	0%
365052 Donations - K9 Officer		10			0	0%			0	0%
365071 Private Source Grants		2,000			0	0%			0	0%
366010 Sale of Fixed Assets	240				0	0%			0	0%
Group:	240	2,510		11,569	0	***%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	12	4	25	-2	15	-13%	15		15	100%
Group:	12	4	25	-2	15	-13%	15	0	15	100%
380000 Other Financing Sources										
384040 DTF Income - Other		3,372	23,440	1,584	30,000	5%	12,500		12,500	41%
Group:		3,372	23,440	1,584	30,000	5%	12,500	0	12,500	41%
Fund:	1,343	10,497	56,285	29,145	45,015	65%	25,015	0	25,015	55%
2394 Building Code Enforcement										
320000 Licenses and Permits										
323010 Building Permits	25,453	50,502	61,184	81,619	50,000	163%	70,000		70,000	140%
323011 Plan Review Fees	15,102	18,902	26,515	25,020	23,000	109%	25,000		25,000	108%
323012 Mechanical Permit Comm &	647		5,238	6,175	4,500	137%	5,000		5,000	111%
323021 Plumbing Permit Comm &			6,469	7,269	5,500	132%	6,000		6,000	109%
323022 Electrical Permit Res.			3,460	5,385	2,500	215%	4,000		4,000	160%
323025 Fire Sprinkler Permit -					0	0%	3,000		3,000	*****%
Group:	41,202	69,404	102,866	125,468	85,500	147%	113,000	0	113,000	132%
340000 Charges for Services										
341010 Miscellaneous Collections					0	0%	250		250	*****%
Construction Monitoring report fees										
Group:					0	0%	250	0	250	*****%

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	15-16	Rec.	Budget	Change	Budget	Old
						15-16	16-17	16-17	16-17	16-17
2394 Building Code Enforcement										
360000 Miscellaneous Revenues										
360004 Prior Year Overpayments				48	0	***%			0	0%
Group:				48	0	***%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	-44	-157	-142	10	0	***%			0	0%
Group:	-44	-157	-142	10	0	***%	0	0	0	0%
Fund:	41,158	69,247	102,724	125,526	85,500	147%	113,250	0	113,250	132%
2395 Tree Fund										
370000 Investment and Royalty Earnings										
371010 Interest-Operating	9	16	13	-1	20	-5%	20		20	100%
Group:	9	16	13	-1	20	-5%	20	0	20	100%
380000 Other Financing Sources										
383010 Transfer from Other Fund				4,295	4,295	100%			0	0%
383017 Transfer from General					2,500	0%	2,500	1,500	4,000	160%
Increase for replacement of trees										
Group:				4,295	6,795	63%	2,500	1,500	4,000	58%
Fund:	9	16	13	4,294	6,815	63%	2,520	1,500	4,020	58%
2398 Credit Card Fees										
340000 Charges for Services										
341090 Credit Card Convenience			756	2,241	1,000	224%	2,400		2,400	240%
Group:			756	2,241	1,000	224%	2,400	0	2,400	240%
Fund:			756	2,241	1,000	224%	2,400	0	2,400	240%
2401 Light Maintenance District #19										

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
2401 Light Maintenance District #19										
360000 Miscellaneous Revenues										
363010 Maintenance Assessments	14,789	13,978	14,218	13,787	14,100	98%	14,000		14,000	99%
363040 P & I Special Assessments	216	66	80	44	80	55%	80		80	100%
Group:	15,005	14,044	14,298	13,831	14,180	98%	14,080	0	14,080	99%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	32	70	57	-2	70	-3%	70		70	100%
Group:	32	70	57	-2	70	-3%	70	0	70	100%
Fund:	15,037	14,114	14,355	13,829	14,250	97%	14,150	0	14,150	99%
2402 Light Maintenance District #20										
360000 Miscellaneous Revenues										
363010 Maintenance Assessments	11,791	12,065	11,786	12,248	12,000	102%	12,000		12,000	100%
363040 P & I Special Assessments	68	13	20	21	20	105%	20		20	100%
Group:	11,859	12,078	11,806	12,269	12,020	102%	12,020	0	12,020	100%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	6	17	10		20	0%	20		20	100%
Group:	6	17	10		20	0%	20	0	20	100%
380000 Other Financing Sources										
384055 Advance from General Fund					0	0%	3,300		3,300	*****%
Loan advance from G.F. to retrofit decorative lights on Main Street to LED. Pay back loan with electric savings.										
Group:					0	0%	3,300	0	3,300	*****%
Fund:	11,865	12,095	11,816	12,269	12,040	102%	15,340	0	15,340	127%
2500 Weed Cleanup Maintenance Fund										
360000 Miscellaneous Revenues										
363010 Maintenance Assessments	6,833	2,360	3,550	275	0	***%			0	0%
363040 P & I Special Assessments	367	36	77	9	0	***%			0	0%
Group:	7,200	2,396	3,627	284	0	***%	0	0	0	0%

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
2500 Weed Cleanup Maintenance Fund										
370000 Investment and Royalty Earnings										
371010 Interest-Operating	30	78	75	-4	70	-6%	70		70	100%
Group:	30	78	75	-4	70	-6%	70	0	70	100%
Fund:	7,230	2,474	3,702	280	70	400%	70	0	70	100%
2510 Sidewalk Loan Fund										
370000 Investment and Royalty Earnings										
371010 Interest-Operating	704	245	245	-13	250	-5%	250		250	100%
Group:	704	245	245	-13	250	-5%	250	0	250	100%
Fund:	704	245	245	-13	250	-5%	250	0	250	100%
2701 Fire Barnowsky Estate Donation										
360000 Miscellaneous Revenues										
365040 Donation - Fire Barnowsky	370				0	0%			0	0%
Group:	370				0	0%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating		1			0	0%			0	0%
Group:		1			0	0%	0	0	0	0%
Fund:	370	1			0	0%	0	0	0	0%
2702 Fire Training Center Donations										
360000 Miscellaneous Revenues										
365041 Donation Fire -			350	50	500	10%	500		500	100%
365042 Donation Fire Training	6,250	2,275	2,500		2,000	0%	2,000		2,000	100%
Group:	6,250	2,275	2,850	50	2,500	2%	2,500	0	2,500	100%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	19	54	68	-4	0	***%			0	0%
Group:	19	54	68	-4	0	***%	0	0	0	0%

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
	12-13	13-14	14-15	15-16	15-16	15-16	16-17	16-17	16-17	16-17
Fund:	6,269	2,329	2,918	46	2,500	2%	2,500	0	2,500	100%
2703 Fire Memb. Donation Fund										
360000 Miscellaneous Revenues										
365043 Firemen's Donations	1,750	2,238	425	53	0	***%			0	0%
Group:	1,750	2,238	425	53	0	***%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	2	9	6		0	0%			0	0%
Group:	2	9	6		0	0%	0	0	0	0%
Fund:	1,752	2,247	431	53	0	***%	0	0	0	0%
2705 Downtown Christmas Light Fund										
360000 Miscellaneous Revenues										
365000 Donations Operating				1,600	0	***%			0	0%
Group:				1,600	0	***%	0	0	0	0%
Fund:				1,600	0	***%	0	0	0	0%
2710 Kids Safety/POLICE/FIRE										
360000 Miscellaneous Revenues										
365000 Donations Operating			2,000		500	0%	500		500	100%
Group:			2,000		500	0%	500	0	500	100%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	1	2			0	0%			0	0%
Group:	1	2			0	0%	0	0	0	0%
Fund:	1	2	2,000		500	0%	500	0	500	100%

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
2720 Police Donations										
360000 Miscellaneous Revenues										
365011 Don. Police Svc/Hoop Fest	2,000		2,000	1,000	1,000	100%	1,000		1,000	100%
365012 Donations-Wal Mart Police	5,000				0	0%			0	0%
365027 Donations Police	283		3,200	598	3,000	20%	500		500	16%
367010 Police Bike Auction			1,176	470	400	118%	200		200	50%
Group:	7,283		6,376	2,068	4,400	47%	1,700	0	1,700	38%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	15	23	33	-2	10	-20%	10		10	100%
Group:	15	23	33	-2	10	-20%	10	0	10	100%
Fund:	7,298	23	6,409	2,066	4,410	47%	1,710	0	1,710	38%
2730 K-9 Donation Fund										
360000 Miscellaneous Revenues										
365000 Donations Operating			3,331		1,000	0%	500		500	50%
Group:			3,331		1,000	0%	500	0	500	50%
370000 Investment and Royalty Earnings										
371010 Interest-Operating			2		0	0%			0	0%
Group:			2		0	0%	0	0	0	0%
Fund:			3,333		1,000	0%	500	0	500	50%
2810 Police Training Fund										
330000 Intergovernmental Revenues										
335050 Insurance Premium	14,214	14,505	15,171	13,344	15,000	89%	15,000		15,000	100%
Group:	14,214	14,505	15,171	13,344	15,000	89%	15,000	0	15,000	100%
340000 Charges for Services										
342014 Police Class Registration	205			10,075	0	***%			0	0%
Group:	205			10,075	0	***%	0	0	0	0%

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Old
	12-13	13-14	14-15	15-16	15-16	15-16	16-17	16-17	16-17	16-17
2810 Police Training Fund										
370000 Investment and Royalty Earnings										
371010 Interest-Operating	5	32	48	-2	35	-6%	35		35	100%
Group:	5	32	48	-2	35	-6%	35	0	35	100%
Fund:	14,424	14,537	15,219	23,417	15,035	156%	15,035	0	15,035	100%
2820 Gas Apportionment Tax Fund										
330000 Intergovernmental Revenues										
331052 Highway Planning and		42,448			0	0%			0	0%
335040 Gasoline Tax	98,450	99,829	98,805	99,818	99,818	100%	99,719		99,719	99%
Group:	98,450	142,277	98,805	99,818	99,818	100%	99,719	0	99,719	99%
360000 Miscellaneous Revenues										
362031 Insurance Reimbursements	4,968				0	0%			0	0%
Group:	4,968				0	0%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	542	144	143	-7	150	-5%	150		150	100%
Group:	542	144	143	-7	150	-5%	150	0	150	100%
Fund:	103,960	142,421	98,948	99,811	99,968	100%	99,869	0	99,869	99%
2875 Police Federal Grants										
330000 Intergovernmental Revenues										
334011 US Treasury Bullet Proof			356	1,056	850	124%	1,000	1,500	2,500	294%
334016 State Highway Traffic	17,425				0	0%			0	0%
Group:	17,425		356	1,056	850	124%	1,000	1,500	2,500	294%
Fund:	17,425		356	1,056	850	124%	1,000	1,500	2,500	294%
2876 Police Federal COPS Grant										

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
2876 Police Federal COPS Grant										
330000 Intergovernmental Revenues										
331020 Community Oriented	52,330	31,588			0	0%			0	0%
Group:	52,330	31,588			0	0%	0	0	0	0%
Fund:	52,330	31,588			0	0%	0	0	0	0%
2932 Parks ARRA Recycle Grant										
370000 Investment and Royalty Earnings										
371010 Interest-Operating	3	3	2		0	0%			0	0%
Group:	3	3	2		0	0%	0	0	0	0%
Fund:	3	3	2		0	0%	0	0	0	0%
2943 RCDI/Growth Policy										
330000 Intergovernmental Revenues										
331010 CDBG Grant Funds				3,575	7,150	50%	3,575		3,575	50%
Group:				3,575	7,150	50%	3,575	0	3,575	50%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	10	22	21	-1	10	-10%	10		10	100%
Group:	10	22	21	-1	10	-10%	10	0	10	100%
Fund:	10	22	21	3,574	7,160	50%	3,585	0	3,585	50%
2953 NW Drug Task Force										
330000 Intergovernmental Revenues										
331024 Department of Justice			11,631	12,330	12,331	100%	12,330		12,330	99%
338020 NW Drug Task Force Local			48,370	43,431	47,669	91%	47,670		47,670	100%
Group:			60,001	55,761	60,000	93%	60,000	0	60,000	100%
380000 Other Financing Sources										
383048 Transfer from #1000			48,370	43,431	47,670	91%	47,670		47,670	100%
Group:			48,370	43,431	47,670	91%	47,670	0	47,670	100%

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
Fund:			108,371	99,192	107,670	92%	107,670	0	107,670	100%
3500 SPECIAL ASSESSMENT DEBT-Revolving Fund										
370000 Investment and Royalty Earnings										
371010 Interest-Operating	272	613	614	-31	625	-5%	625		625	100%
Group:	272	613	614	-31	625	-5%	625	0	625	100%
Fund:	272	613	614	-31	625	-5%	625	0	625	100%
3542 SID #42 Streetscape Main St. Imp. Project										
360000 Miscellaneous Revenues										
363020 Bond Principle & Interest	83,596	66,634	74,638	68,271	70,000	98%	70,000		70,000	100%
363040 P & I Special Assessments	2,142	501	594	525	500	105%	500		500	100%
Group:	85,738	67,135	75,232	68,796	70,500	98%	70,500	0	70,500	100%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	68	204	222	-12	0	***%	200		200	*****%
Group:	68	204	222	-12	0	***%	200	0	200	*****%
Fund:	85,806	67,339	75,454	68,784	70,500	98%	70,700	0	70,700	100%
4520 Streetscape/Main St. Imp. Project										
360000 Miscellaneous Revenues										
365000 Donations Operating			5,000		0	0%			0	0%
365036 Donation Streets Capital	395				0	0%			0	0%
Group:	395		5,000		0	0%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	-40	19	18	-1	0	***%			0	0%
Group:	-40	19	18	-1	0	***%	0	0	0	0%
Fund:	355	19	5,018	-1	0	***%	0	0	0	0%

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
4530 TIFD City Dock & Walkpath project										
370000 Investment and Royalty Earnings										
371010 Interest-Operating	3	799	158	-8	0	***%				0 0%
Group:	3	799	158	-8	0	***%	0	0	0	0 0%
380000 Other Financing Sources										
381020 Revenue Bond Proceeds		800,000			0	0%				0 0%
383019 Transfer from Fund #2310	15,000	51,500			0	0%				0 0%
Group:	15,000	851,500			0	0%	0	0	0	0 0%
Fund:	15,003	852,299	158	-8	0	***%	0	0	0	0 0%
5010 Golf Fund										
340000 Charges for Services										
346002 Golf Food Soda	13,324	9,238	8,565	7,429	9,000	83%	8,000		8,000	88%
346003 Golf Food Snacks	1,207	1,508	1,293	1,178	1,300	91%	1,200		1,200	92%
346004 Golf Cart Food	3,161	2,862	2,561	2,387	2,600	92%	2,500		2,500	96%
346005 Golf Cart Liquor	5,864	9,666	5,836		0	0%			0	0%
346006 Golf Cart Beer	11,911	15,557	16,840	17,726	19,400	91%	18,000		18,000	92%
346007 Golf Cart Soda	4,732	5,837	4,659	4,415	4,700	94%	4,700		4,700	100%
346009 Golf Catering Food	3,403				0	0%			0	0%
346010 Golf Restaurant Food	44,675	54,352	54,246	41,094	55,000	75%	45,000		45,000	81%
346011 Golf Beer Revenue	38,042	32,630	39,114	42,283	45,000	94%	44,000		44,000	97%
346012 Golf Wine Revenue	1,085	519	1,712	2,817	2,500	113%	3,000		3,000	120%
346013 Golf Liquor Revenue	12,583	14,212	12,146		0	0%			0	0%
346015 Green Fee Punch Card	49,755	42,920	49,332	53,312	49,010	109%	52,000		52,000	106%
346016 Golf Cart Annual Pass	30,456	29,577	22,670	18,023	21,000	86%	20,000		20,000	95%
346017 Golf Bag Storage Fees	300	597			0	0%			0	0%
346020 Green Fees	364,548	340,987	375,259	343,486	362,000	95%	365,000		365,000	100%
346021 Golf Season Pass Fees	271,294	257,817	287,684	293,468	303,000	97%	308,000		308,000	101%
346022 Storage Fees	21,464	21,156	25,894	27,136	24,500	111%	30,000		30,000	122%
346023 Golf Cart Rental Fees	140,238	125,179	137,322	134,797	134,650	100%	142,000		142,000	105%
346024 Golf Trail Use Fees	22,500	24,601	28,058	26,757	28,000	96%	28,000		28,000	100%
346025 Flathead Golf Association	2,730	2,582	2,540	2,368	2,500	95%	2,500		2,500	100%
346026 Cart Punch Card Fees	6,300	6,110	9,970	10,270	9,000	114%	10,000		10,000	111%
346027 Driving Range	19,635	24,364	18,697	16,009	19,000	84%	16,000		16,000	84%
346028 Gasoline Sales	607	537	537	389	600	65%	500		500	83%
346029 Miscellaneous Revenue		12	253		0	0%			0	0%
346030 Driving Range - CC		2,062	6,437	9,757	6,800	143%	11,000		11,000	161%
346031 Driving Range Pass	8,501	108		33	0	***%	50		50	*****%
Group:	1,078,315	1,024,990	1,111,625	1,055,134	1,099,560	96%	1,111,450	0	1,111,450	101%

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
5010 Golf Fund										
360000 Miscellaneous Revenues										
360004				2,237	0	***%			0	0%
361120	3,900	3,625	3,600	3,600	3,600	100%	3,600		3,600	100%
362039		2,916	427	1,471	500	294%	500		500	100%
362050	227	122			0	0%			0	0%
362060		619			0	0%			0	0%
366010			55,000		0	0%			0	0%
Group:	4,127	7,282	59,027	7,308	4,100	178%	4,100	0	4,100	100%
370000 Investment and Royalty Earnings										
371010	642	1,122	891	-35	1,100	-3%	1,100		1,100	100%
371014	2,757				0	0%			0	0%
Group:	3,399	1,122	891	-35	1,100	-3%	1,100	0	1,100	100%
380000 Other Financing Sources										
381020					1,065,630	0%	1,300,000		1,300,000	121%
381070	400,000				190,000	0%			0	0%
382030	12,100		17,465		0	0%			0	0%
382040	4,500				0	0%			0	0%
384050				342,700	0	***%			0	0%
Group:	416,600		17,465	342,700	1,255,630	27%	1,300,000	0	1,300,000	103%
Fund:	1,502,441	1,033,394	1,189,008	1,405,107	2,360,390	60%	2,416,650	0	2,416,650	102%
5201 Water Impact Fees										
340000 Charges for Services										
341072	4,301	16,863	51,867	123,797	35,000	354%	75,000		75,000	214%
Group:	4,301	16,863	51,867	123,797	35,000	354%	75,000	0	75,000	214%
370000 Investment and Royalty Earnings										
371016	553	1,050	1,065	-53	1,200	-4%	1,200		1,200	100%
Group:	553	1,050	1,065	-53	1,200	-4%	1,200	0	1,200	100%
Fund:	4,854	17,913	52,932	123,744	36,200	342%	76,200	0	76,200	210%

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	%	
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Old	
					15-16	15-16	16-17	16-17	16-17	16-17	
5210 Water Fund											
330000 Intergovernmental Revenues											
334120	Treasure State Endowment		512,300		112,700	0%	112,700		112,700	100%	
334122	RRGL Grant		100,000		0	0%			0	0%	
	Group:		612,300		112,700	0%	112,700	0	112,700	100%	
340000 Charges for Services											
343020	Water Revenues	867,008	925,370	973,138	1,033,711	980,000	105%	1,030,000	1,030,000	105%	
343022	Unmetered/Coin-op Water			520	1,026	400	257%	1,200	1,200	300%	
343024	Sale Materials/Supplies	5,480	12,079	20,263	15,177	15,000	101%	15,000	15,000	100%	
343025	Water Permits	2,100	3,700	3,700	6,000	4,000	150%	4,000	4,000	100%	
343026	Water Installation	1,532	1,832	1,532	465	2,500	19%	2,000	2,000	80%	
343027	Miscellaneous Revenue			104	6	200	3%	200	200	100%	
343037	GIS Services				228	0	***%	2,000	2,000	*****%	
343375	GIS Mapping & other				58	0	***%		0	0%	
	Group:	876,120	942,981	999,257	1,056,671	1,002,100	105%	1,054,400	0	1,054,400	105%
360000 Miscellaneous Revenues											
362031	Insurance Reimbursements	135				0	0%		0	0%	
362070	Restitution		23			0	0%		0	0%	
365051	Water - scrap metal		600			600	0%	600	600	100%	
365071	Private Source Grants				375	2,500	15%		0	0%	
	Group:	135	623		375	3,100	12%	600	0	600	19%
370000 Investment and Royalty Earnings											
371010	Interest-Operating	6,804	4,023	4,652	-257	4,500	-6%	4,500	4,500	100%	
371011	Interest-Replacement/Depr	2,020				0	0%		0	0%	
	Group:	8,824	4,023	4,652	-257	4,500	-6%	4,500	0	4,500	100%
380000 Other Financing Sources											
381020	Revenue Bond Proceeds			419,950	22,306	30,540	73%		0	0%	
382030	Gain or (Loss) on Sale of	1,400				0	0%		0	0%	
	Group:	1,400		419,950	22,306	30,540	73%	0	0	0%	
	Fund:	886,479	947,627	2,036,159	1,079,095	1,152,940	94%	1,172,200	0	1,172,200	101%
5301 Sewer Impact Fees											
340000 Charges for Services											
341072	Impact Fee	1,394	8,352	18,997	57,124	15,000	381%	25,000	25,000	166%	
	Group:	1,394	8,352	18,997	57,124	15,000	381%	25,000	0	25,000	166%

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
5301 Sewer Impact Fees										
370000 Investment and Royalty Earnings										
371016 Interest-Impact Fee Funds	508	228	266	-13	350	-4%	350		350	100%
Group:	508	228	266	-13	350	-4%	350	0	350	100%
Fund:	1,902	8,580	19,263	57,111	15,350	372%	25,350	0	25,350	165%
5310 Sewer Fund										
330000 Intergovernmental Revenues										
334120 Treasure State Endowment					750,000	0%	750,000		750,000	100%
334121 DNRC Grant		15,000			125,000	0%	125,000		125,000	100%
334123 CDBG Sewer Improvements					0	0%	450,000		450,000	*****%
Group:		15,000			875,000	0%	1,325,000	0	1,325,000	151%
340000 Charges for Services										
341014 Police Restitution		650			0	0%			0	0%
343024 Sale Materials/Supplies	598	498	520		1,000	0%	1,000		1,000	100%
343027 Miscellaneous Revenue	570	33	330	1	0	***%			0	0%
343031 Sewer Service Charges	539,586	545,223	887,013	1,139,168	1,150,000	99%	1,400,000		1,400,000	121%
343033 Sewer Permits Repl/Depr	2,212	6,958	3,476	5,690	6,000	95%	6,000		6,000	100%
343034 Treatment Facilities			10,000		0	0%			0	0%
343037 GIS Services				228	0	***%	1,000		1,000	*****%
Group:	542,966	553,362	901,339	1,145,087	1,157,000	99%	1,408,000	0	1,408,000	121%
360000 Miscellaneous Revenues										
360004 Prior Year Overpayments				162	0	***%			0	0%
361100 Sewer Dept. Land Rental	12,350	13,763	14,058	17,127	18,000	95%	18,000		18,000	100%
362031 Insurance Reimbursements	135				0	0%			0	0%
362050 CHS - Redeemed Equity	227	122			0	0%			0	0%
365071 Private Source Grants				375	2,500	15%			0	0%
Group:	12,712	13,885	14,058	17,664	20,500	86%	18,000	0	18,000	87%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	5,551	7,495	7,437	1,489	6,500	23%	6,500		6,500	100%
371011 Interest-Replacement/Depr	6,007				0	0%			0	0%
Group:	11,558	7,495	7,437	1,489	6,500	23%	6,500	0	6,500	100%
380000 Other Financing Sources										
381020 Revenue Bond Proceeds					1,000,000	0%	4,000,000		4,000,000	400%
Group:					1,000,000	0%	4,000,000	0	4,000,000	400%

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Old
	12-13	13-14	14-15	15-16	15-16	15-16	16-17	16-17	16-17	16-17
Fund:	567,236	589,742	922,834	1,164,240	3,059,000	38%	6,757,500	0	6,757,500	220%
5390 Stormwater Project Fund										
340000 Charges for Services										
343027 Miscellaneous Revenue			20	3	0	***%			0	0%
343039 Stormwater Utility Fees	116,257	116,587	116,170	110,365	116,000	95%	112,000		112,000	96%
Group:	116,257	116,587	116,190	110,368	116,000	95%	112,000	0	112,000	96%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	-26	230	615	-36	300	-12%	600		600	200%
Group:	-26	230	615	-36	300	-12%	600	0	600	200%
Fund:	116,231	116,817	116,805	110,332	116,300	95%	112,600	0	112,600	96%
7120 Fire Disability & Pension (Third Class City)										
330000 Intergovernmental Revenues										
335050 Insurance Premium	14,214	14,505		13,344	0	***%			0	0%
Group:	14,214	14,505		13,344	0	***%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating		12			0	0%			0	0%
Group:		12			0	0%	0	0	0	0%
Fund:	14,214	14,517		13,344	0	***%	0	0	0	0%
Grand Total:	6,110,208	6,662,695	7,860,135	7,511,542	10,430,575		14,388,456	3,000	14,391,456	

PRELIMINARY EXPENDITURE BUDGET

FY2017



AS OF SEPTEMBER 7, 2016

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
1000 General All-Purpose Fund											
410200 Executive Services											
100	Personal Services	20,414	20,294	20,123	20,493	19,108	107%	20,400		20,400	107%
140	Social Security/Medicare	1,562	1,552	1,539	1,568	1,462	107%	1,561		1,561	107%
143	PERS/Retirement		242	490	496	496	100%	502		502	101%
200	Supplies	63		344	288	150	192%	200		200	133%
231	Gas, Oil, Diesel Fuel, Gr				26	0	***%			0	0%
299	Assets less than \$5000					0	0%		2,800	2,800	*****%
	7 laptops for City Council Meeting use										
300	Purchased Services			180		0	0%			0	0%
345	Telephone & Data Svcs			238	412	350	118%	425		425	121%
375	Education, Travel, Dues	212	935	1,214	2,182	500	436%	1,500		1,500	300%
393	Election Services		2,094		2,821	2,500	113%			0	0%
	Account:	22,251	25,117	24,128	28,286	24,566	115%	24,588	2,800	27,388	111%
410360 Municipal Court											
100	Personal Services	16,466	14,625	14,902	15,823	18,558	85%	20,608	187	20,795	112%
120	Overtime		645	808	1,359	0	***%			0	0%
125	Compensated Absences		2,116	2,033	1,655	1,222	135%	500		500	41%
140	Social Security/Medicare	1,259	1,309	1,348	1,414	2,085	68%	1,597	15	1,612	77%
141	Unemployment Insurance	109	131	149	104	108	96%	116	1	117	108%
142	Worker's Compensation	88	94	80	87	90	97%	103	1	104	116%
143	PERS/Retirement	1,170	1,404	1,450	1,558	1,635	95%	1,767	15	1,782	109%
145	Medical/Life Insurance	4,909	9,287	2,698	2,789	3,538	79%	3,937		3,937	111%
200	Supplies	1,128	814	807	2,198	1,000	220%	2,000		2,000	200%
231	Gas, Oil, Diesel Fuel, Gr		134			200	0%	200		200	100%
299	Assets less than \$5000	90	533		1,165	800	146%	500		500	63%
300	Purchased Services	1,040	854	845	508	1,000	51%	1,700		1,700	170%
	Budgeting \$700 for substitute judge services										
345	Telephone & Data Svcs	965	1,137	1,849	1,071	930	115%	1,100		1,100	118%
348	Wireless services		480	480	200	480	42%			0	0%
375	Education, Travel, Dues	2,878	2,937	2,745	1,940	5,000	39%	5,000		5,000	100%
	training for new clerk and continued judge training										
398	City Judge Contracted Ser	19,008	19,008	19,404	19,886	19,800	100%	19,800		19,800	100%
	Account:	49,110	55,508	49,598	51,757	56,446	92%	58,928	219	59,147	105%
410362 Jury Services											
200	Supplies			118		0	0%			0	0%
300	Purchased Services			399	115	400	29%	400		400	100%
394	Jury and Witness Fees	345			367	2,000	18%	2,000		2,000	100%
	Account:	345		517	482	2,400	20%	2,400	0	2,400	100%
410400 Administrative Services											
100	Personal Services	134,833	82,906	85,806	88,198	86,598	102%	88,536	850	89,386	103%
125	Compensated Absences		1,346	9,691	8,472	9,700	87%	9,000		9,000	93%
140	Social Security/Medicare	9,217	7,439	8,586	7,780	8,673	90%	7,417	65	7,482	86%
141	Unemployment Insurance	889	725	957	571	627	91%	546	5	551	88%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
142	Worker's Compensation	1,311	1,423	533	485	522	93%	484	4	488	93%
143	PERS/Retirement	3,129	7,754	9,332	7,987	7,921	101%	8,164		8,164	103%
145	Medical/Life Insurance	21,948	4,154	4,146	2,511	2,913	86%	2,623		2,623	90%
151	Medical 75% Reimbursement		11,824	18,667	7,052	17,700	40%	-2,400	4,199	1,799	10%
200	Supplies	251	168	117	38	100	38%	100		100	100%
231	Gas, Oil, Diesel Fuel, Gr	504	197	589	747	600	125%	800		800	133%
299	Assets less than \$5000	1,230	303	200	909	0	***%	1,800		1,800	*****%
	Laptop computer										
300	Purchased Services	1,761	11,991	725	406	250	162%	250		250	100%
345	Telephone & Data Svcs	1,264		1,021	1,111	1,050	106%	1,200		1,200	114%
348	Wireless services		1,357	463	747	360	208%	750		750	208%
371	Moving Allowance		5,000			0	0%			0	0%
375	Education, Travel, Dues	3,867	321	824	2,201	2,500	88%	2,500		2,500	100%
380	Memberships	640				1,000	0%	1,000		1,000	100%
850	Settlement Payout	10,388				0	0%			0	0%
	Account:	191,232	136,908	141,657	129,215	140,514	92%	122,770	5,123	127,893	91%
410500	Financial Services										
100	Personal Services	137,628	111,638	122,031	115,217	119,112	97%	96,899	6,402	103,301	87%
125	Compensated Absences		15,861	6,809	13,364	7,000	191%	10,000		10,000	143%
140	Social Security/Medicare	10,855	9,353	9,584	9,518	9,435	101%	8,102	490	8,592	91%
141	Unemployment Insurance	943	961	1,081	707	693	102%	528	35	563	81%
142	Worker's Compensation	815	632	644	663	604	110%	536	32	568	94%
143	PERS/Retirement	10,112	10,294	10,531	10,638	10,430	102%	8,948	535	9,483	91%
145	Medical/Life Insurance	22,591	29,725	32,482	28,258	28,370	100%	23,049	1	23,050	81%
146	Medical Payback	4,763				0	0%			0	0%
200	Supplies	7	196	235	332	250	133%	300		300	120%
231	Gas, Oil, Diesel Fuel, Gr			7	29	100	29%	100		100	100%
299	Assets less than \$5000		251	1,340	243	1,500	16%	1,500		1,500	100%
	Computer system - finance officer										
300	Purchased Services	153	114	153	505	100	505%	350		350	350%
331	License and Permits	150	150	150	150	150	100%	150		150	100%
345	Telephone & Data Svcs			842	899	885	102%	900		900	102%
375	Education, Travel, Dues	3,034	900	122	2,436	3,500	70%	3,500		3,500	100%
380	Memberships	160	160	260	160	260	62%	260		260	100%
808	Cash Short (Long)				-1	0	***%			0	0%
	Account:	191,211	180,235	186,271	183,118	182,389	100%	155,122	7,495	162,617	89%
411100	Legal Services										
327	Interim City Attorney - C		13,880			0	0%			0	0%
328	Interim City Attorney - C		9,005			0	0%			0	0%
356	Chief Legal Officer - Civ	43,200	45,933	48,000	48,000	48,000	100%	50,400		50,400	105%
357	Litigation Expenses/Outsi	1,086	7,207			2,500	0%	2,500		2,500	100%
375	Education, Travel, Dues	648		1,396		1,400	0%	1,400		1,400	100%
	Account:	44,934	76,025	49,396	48,000	51,900	92%	54,300	0	54,300	105%
411200	Facilities (Shared Costs)										
100	Personal Services			92	3,980	3,730	107%	4,800	48	4,848	130%
140	Social Security/Medicare			7	304	285	107%	367	4	371	130%

CITY OF POLSON
 Expenditure Budget Report -- MultiYear Actuals
 For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
141	Unemployment Insurance				22	21	105%	26	1	27	129%
142	Worker's Compensation	-112			255	222	115%	313	4	317	143%
200	Supplies	6,735	8,562	4,763	8,395	6,000	140%	7,000		7,000	117%
219	Safety Program		436	182		1,000	0%	1,000		1,000	100%
231	Gas, Oil, Diesel Fuel, Gr	331	251	161	41	250	16%	250		250	100%
299	Assets less than \$5000	2,714	822	1,849	3,826	6,300	61%	3,800		3,800	60%
	\$3,800 Color copier Kyocera										
300	Purchased Services	84,328	74,347	36,751	44,364	45,000	99%	45,000		45,000	100%
313	Visa/Mastercharge Service			27		0	0%			0	0%
327	Interim City Attorney - C		125			0	0%			0	0%
328	Interim City Attorney - C		3,315			0	0%			0	0%
341	Electric	12,001	13,236	11,102	11,897	12,000	99%	13,000		13,000	108%
345	Telephone & Data Svcs	5,426	6,573	7,971	2,030	2,300	88%	2,100		2,100	91%
354	Engineer Services	3,571	4,998	847	439	3,000	15%	500		500	17%
375	Education, Travel, Dues				1,542	0	***%			0	0%
380	Memberships				1,536	1,500	102%	1,550		1,550	103%
510	Insurance Premiums	132,529	110,954	114,754	118,818	118,818	100%	122,000	11,001	133,001	112%
	increase in property insurance premium = \$2,385										
	increase in liability insurance premium = \$11,798										
515	Insurance Deductibles	2,250	1,500	1,207		2,500	0%			0	0%
875	Fines & Forfeitures		719	4,280		0	0%	3,000		3,000	*****%
898	Reimburse Impact Fees	235	100			0	0%			0	0%
900	Capital Outlay \$5,000+				7,480	12,000	62%	17,200	6,000	23,200	193%
	\$7,200 Sound System for Council Chamnbers										
	\$16,000 Remainder of Remodel costs										
949	Capital Outlay Reserve					5,000	0%	5,000		5,000	100%
	Account:	250,008	225,938	183,993	204,929	219,926	93%	226,906	17,058	243,964	111%
420140	Crime Control and Investigation										
100	Personal Services	577,841	469,113	454,644	473,572	509,839	93%	501,218	24,494	525,712	103%
	\$60,000 of wages paid by NW Drug Task Force										
	Still waiting to hear from NWDTF regarding payment of second DTF officer wages										
	so budgeting 50% in General Fund & 50% in Municipal Levy Fund for now.										
120	Overtime		50,010	41,047	47,341	46,541	102%	42,587	408	42,995	92%
125	Compensated Absences		66,222	63,729	93,007	58,591	159%	65,000		65,000	111%
140	Social Security/Medicare	11,188	11,694	11,948	8,720	9,824	89%	10,985	396	11,381	116%
141	Unemployment Insurance	3,958	4,577	4,853	3,465	3,280	106%	3,678	138	3,816	116%
142	Worker's Compensation	27,693	31,268	30,587	33,021	30,837	107%	35,703	1,389	37,092	120%
143	PERS/Retirement	42,338	44,884	28,716	18,711	13,811	135%	19,062	210	19,272	140%
145	Medical/Life Insurance	132,316	143,862	83,427	82,127	75,173	109%	90,315	2,460	92,775	123%
146	Medical Payback	4,962	4,565	5,160	4,962	5,160	96%			0	0%
147	PERS Buyback			652		0	0%			0	0%
150	MPORS		17,973	43,416	62,112	66,127	94%	68,164	3,226	71,390	108%
152	On-behalf State of MT pmt					138,805	0%			0	0%
195	Non-cash pension costs -					0	0%	45,000		45,000	*****%
200	Supplies	10,090	10,421	18,336	28,071	19,000	148%	19,000		19,000	100%
231	Gas, Oil, Diesel Fuel, Gr	41,079	41,514	33,233	25,199	45,000	56%	35,000		35,000	78%
260	Clothing Allowance	9,125	9,050	10,900	11,480	10,500	109%	12,200		12,200	116%
	increase allowance \$100/officer										

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
263	Investigative Supplies	81				0	0%			0	0%
300	Purchased Services	7,342	7,780	20,585	16,199	12,000	135%	12,000		12,000	100%
315	Grant Writer P/T Contract					0	0%	6,000		6,000	*****%
316	Dispatch Services	35,000	35,000	35,000	35,000	35,000	100%	10,000		10,000	29%
341	Electric			356	1,142	1,800	63%	1,500		1,500	83%
345	Telephone & Data Svcs	8,375	4,459	6,202	3,957	5,030	79%	4,500		4,500	89%
348	Wireless services		6,506	6,817	7,180	7,000	103%	7,500		7,500	107%
355	GIS Services					0	0%	1,000		1,000	*****%
360	Repair and Maintenance Se	7,292	15,087	10,273	10,137	7,000	145%	1,000		1,000	14%
375	Education, Travel, Dues		-50		137	0	***%			0	0%
836	Transfer to Drug Task For			48,370	43,431	47,670	91%	47,670		47,670	100%
920	Land/Building			19,897		0	0%			0	0%
940	Machinery & Equipment	24,603	34,339		6,395	0	***%			0	0%
949	Capital Outlay Reserve				37,052	35,000	106%			0	0%
	Account:	943,283	1,008,274	978,148	1,052,418	1,182,988	89%	1,039,082	32,721	1,071,803	91%
420230 Care and Custody of Prisoners											
392	Prisoner Care	606	467	63	150	1,000	15%	1,000		1,000	100%
	Account:	606	467	63	150	1,000	15%	1,000	0	1,000	100%
420400 Fire Protection and Control											
100	Personal Services	52,293	48,059	49,058	60,263	60,550	100%	59,782	1,293	61,075	101%
119	Salary Reserve				37,305	37,306	100%			0	0%
125	Compensated Absences		4,788	5,389	4,423	5,000	88%	5,000		5,000	100%
140	Social Security/Medicare	3,965	3,996	4,111	3,809	998	382%	918	18	936	94%
141	Unemployment Insurance	347	398	457	561	361	155%	356	7	363	101%
142	Worker's Compensation	2,998	3,065	3,542	5,001	3,764	133%	2,841	56	2,897	77%
143	PERS/Retirement	3,718	4,267	4,450	6,783	5,421	125%	5,422	108	5,530	102%
145	Medical/Life Insurance	7,577	7,282	6,339	6,909	7,015	98%	4,950		4,950	71%
200	Supplies	21,230	19,498	8,046	17,767	20,000	89%	20,000		20,000	100%
231	Gas, Oil, Diesel Fuel, Gr	4,577	4,788	3,189	3,188	5,500	58%	4,000		4,000	73%
260	Clothing Allowance	4,740	5,095	4,125	4,590	5,500	83%	7,500		7,500	136%
299	Assets less than \$5000	6,261	4,583		15,430	20,585	75%	20,000		20,000	97%
	\$14,000 4 Turnouts @ \$3500 ea.										
	\$6,000 Pagers										
300	Purchased Services	26,512	32,479	23,299	28,408	30,000	95%	30,000		30,000	100%
	Jaws of Life unit compressors testing is part of this budget.										
315	Grant Writer P/T Contract					0	0%	6,000		6,000	*****%
341	Electric	121	129	121	141	250	56%	250		250	100%
345	Telephone & Data Svcs	1,952	1,200	1,474	836	550	152%	900		900	164%
348	Wireless services		860	601	-34	700	-5%			0	0%
355	GIS Services					0	0%	500		500	*****%
375	Education, Travel, Dues	3,377	3,343	5,906	5,397	8,500	63%	8,500		8,500	100%
380	Memberships	479	1,183	464	476	2,000	24%	1,000		1,000	50%
515	Insurance Deductibles				1,000	0	***%			0	0%
701	Donations from Fire				2,500	0	***%			0	0%
940	Machinery & Equipment	13,705	21,163	5,528		0	0%	25,000		25,000	*****%
	Additional repairs on ladder truck										
949	Capital Outlay Reserve	3,794			10,000	10,000	100%	10,000		10,000	100%
	Account:	157,646	166,176	126,099	214,753	224,000	96%	212,919	1,482	214,401	96%

CITY OF POLSON
 Expenditure Budget Report -- MultiYear Actuals
 For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
420500	Protective Inspections										
100	Personal Services			3,982	3,917	2,424	162%	4,202	251	4,453	184%
125	Compensated Absences				20	202	10%	202		202	100%
140	Social Security/Medicare			295	293	199	147%	312	19	331	166%
141	Unemployment Insurance			33	22	14	157%	23	1	24	171%
142	Worker's Compensation			18	18	12	150%	20	2	22	183%
143	PERS/Retirement			321	326	217	150%	352	21	373	172%
145	Medical/Life Insurance			637	799	266	300%	869		869	327%
	Account:			5,286	5,395	3,334	162%	5,980	294	6,274	188%
420540	Land Use Inspection/Zoning Enforcement										
100	Personal Services	38,763	36,396	15,385	56,877	59,534	96%	63,575	3,337	66,912	112%
125	Compensated Absences		6,861	36	3,294	202	***%	3,500		3,500	1733%
140	Social Security/Medicare	3,340	3,627	1,129	4,373	4,363	100%	4,876	255	5,131	118%
141	Unemployment Insurance	290	357	128	331	328	101%	369	18	387	118%
142	Worker's Compensation	229	219	112	482	466	103%	535	35	570	122%
143	PERS/Retirement	3,104	3,827	1,246	4,979	4,940	101%	5,614	279	5,893	119%
145	Medical/Life Insurance	94	155	3,206	12,984	13,784	94%	13,885		13,885	101%
146	Medical Payback	4,902	4,148			0	0%			0	0%
200	Supplies	49	130	155	88	500	18%	100		100	20%
231	Gas, Oil, Diesel Fuel, Gr				44	0	***%			0	0%
299	Assets less than \$5000		1,602			0	0%	300		300	*****%
	\$300 Adobe Acrobat DC										
300	Purchased Services	988	7,325	28,676	6,551	5,000	131%	1,600		1,600	32%
345	Telephone & Data Svcs			443	766	600	128%	775		775	129%
348	Wireless services		283	-34		200	0%			0	0%
354	Engineer Services	327	1,752	2,901	4,308	3,000	144%	5,000		5,000	167%
355	GIS Services					0	0%	500		500	*****%
375	Education, Travel, Dues	718	21		2,035	1,500	136%	2,500		2,500	167%
900	Capital Outlay \$5,000+					0	0%	9,000		9,000	*****%
	Trails grant matching funds (20%)										
	Account:	52,804	66,703	53,383	97,112	94,417	103%	112,129	3,924	116,053	123%
420545	Zoning Update										
200	Supplies	182	188	91	21	500	4%	300		300	60%
306	Commercial Zoning Update	6,858	20,238	5,184	5,220	5,074	103%			0	0%
	Account:	7,040	20,426	5,275	5,241	5,574	94%	300	0	300	5%
430240	Road and Street Maintenance										
100	Personal Services	101,414	98,473	104,021	100,401	102,684	98%	102,201	3,914	106,115	103%
115	Special Events Services					1,000	0%	1,000		1,000	100%
120	Overtime		4,335	4,307	1,211	4,671	26%	1,295	3,046	4,341	93%
	Contingency for snow removal										
125	Compensated Absences		8,600	10,414	13,397	9,711	138%	13,500		13,500	139%
140	Social Security/Medicare	7,510	8,149	8,706	8,538	8,644	99%	8,497	303	8,800	102%
141	Unemployment Insurance	673	841	997	641	643	100%	643	22	665	103%
142	Worker's Compensation	7,273	8,832	9,464	9,717	9,439	103%	10,152	345	10,497	111%
143	PERS/Retirement	7,209	9,004	9,718	9,632	9,676	100%	9,789	331	10,120	105%
145	Medical/Life Insurance	24,240	25,291	31,590	29,177	29,738	98%	31,891		31,891	107%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
200	Supplies	3,230	2,961	8,487	8,098	4,225	192%	5,100		5,100	121%
231	Gas, Oil, Diesel Fuel, Gr	50	460	500	204	2,500	8%	2,500		2,500	100%
260	Clothing Allowance				1,500	1,500	100%	1,500		1,500	100%
	\$250 twice per year for 3 employees										
280	Paving Materials		11,542			0	0%			0	0%
296	Streets/Parks Misc.Rev.36	190	1,296	704	297	619	48%	600		600	97%
299	Assets less than \$5000	9,177	7,396	310	1,500	500	300%	1,500		1,500	300%
	one new computer system - city shop										
300	Purchased Services	1,081	4,248	13,383	9,490	20,000	47%	22,500		22,500	113%
	includes contingency for snow removal and possible rental of a roller										
341	Electric	2,413	2,284	2,104	2,122	2,550	83%	2,550		2,550	100%
345	Telephone & Data Svcs	2,651	1,282	1,390	304	350	87%	350		350	100%
348	Wireless services		2,099	1,650	1,943	1,700	114%	2,000		2,000	118%
354	Engineer Services			132	332	100	332%	600		600	600%
355	GIS Services					0	0%	600		600	*****%
375	Education, Travel, Dues	206	193	125	380	1,000	38%	1,000		1,000	100%
920	Land/Building		5,625	9,443	7,580	13,500	56%	14,150		14,150	105%
	Includes moving oil tank outside and shop building re-wire.										
940	Machinery & Equipment				66,069	65,000	102%	23,000		23,000	35%
	\$23,000 Paint machine										
949	Capital Outlay Reserve	14,162	3,000			32,000	0%	32,000		32,000	100%
	Account:	181,479	205,911	217,445	272,533	321,750	85%	288,918	7,961	296,879	92%
430263	Street Lighting										
341	Electric	6,600	7,307	6,921	7,392	7,100	104%	10,400		10,400	146%
	Increase for possible replacement of decorative lights with LED retrofits										
	Account:	6,600	7,307	6,921	7,392	7,100	104%	10,400	0	10,400	146%
450310	Senior Citizens Center										
732	Contribution to Polson Se	600				1,200	0%			0	0%
	Account:	600				1,200	0%	0	0	0	0%
450315	Spay/Neuter Task Force										
733	Contribution to Spay/Neut	1,000				0	0%			0	0%
	Account:	1,000				0	***%	0	0	0	0%
460430	Parks										
100	Personal Services	89,325	87,583	100,118	86,869	105,622	82%	84,165	940	85,105	81%
120	Overtime	218		84	702	0	***%		1,273	1,273	*****%
125	Compensated Absences		4,862	5,938	18,759	6,679	281%	7,500		7,500	112%
140	Social Security/Medicare	6,722	6,921	7,949	7,972	8,485	94%	6,838	170	7,008	83%
141	Unemployment Insurance	599	698	886	585	617	95%	453	12	465	75%
142	Worker's Compensation	5,261	5,873	6,545	6,661	6,888	97%	6,189	118	6,307	92%
143	PERS/Retirement	4,752	5,807	7,301	7,809	7,560	103%	6,096	185	6,281	83%
145	Medical/Life Insurance	14,821	19,030	19,098	16,365	18,312	89%	14,169		14,169	77%
200	Supplies	5,440	7,819	6,163	6,192	6,000	103%	2,300		2,300	38%
221	Fertilizer/Chemicals/Seed	636	543	859		650	0%	1,500		1,500	231%
229	Miscellaneous					0	0%	500		500	*****%
231	Gas, Oil, Diesel Fuel, Gr	4,374	6,051	5,034	3,469	5,500	63%	5,500		5,500	100%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
232	Sprinkler Parts	457	347	368	11	500	2%	1,750		1,750	350%
233	Mach/Equip/Parts					0	0%	2,800		2,800	*****%
235	Facilities Maintenance Pa					0	0%	2,000		2,000	*****%
296	Streets/Parks Misc.Rev.36	296	863	723	358	619	58%	600		600	97%
299	Assets less than \$5000	3,289	731	480	4,599	3,000	153%			0	0%
300	Purchased Services	4,441	4,597	5,523	11,450	4,750	241%	4,000		4,000	84%
341	Electric	4,811	4,945	4,322	5,978	5,000	120%	7,000		7,000	140%
345	Telephone & Data Svcs	2,427	624	1,387	1,224	1,230	100%	1,100		1,100	89%
348	Wireless services		1,886	1,658	1,400	1,500	93%	1,500		1,500	100%
354	Engineer Services		100	179		250	0%	250		250	100%
360	Repair and Maintenance Se					0	0%	1,500		1,500	*****%
375	Education, Travel, Dues	1,566	542	267		500	0%	500		500	100%
450	Landscaping					0	0%	500		500	*****%
540	Irrigation Assessments			91	90	100	90%	100		100	100%
900	Capital Outlay \$5,000+		1,000			0	0%			0	0%
930	Improvements Not Building				68	0	***%			0	0%
940	Machinery & Equipment			2,400		0	0%	11,000		11,000	*****%
	1st year of 2 year lease financing on Toro mower										
948	Golf to Parks Transfer	3,000				0	0%			0	0%
949	Capital Outlay Reserve		3,000			4,000	0%	4,000		4,000	100%
	Account:	152,435	163,822	177,373	180,561	187,762	96%	173,810	2,698	176,508	94%
510320	Salary Reserve-Compensated Absences										
100	Personal Services				9,071	32,000	28%	32,000		32,000	100%
140	Social Security/Medicare				132	465	28%	465		465	100%
141	Unemployment Insurance				50	175	29%	175		175	100%
142	Worker's Compensation				494	1,745	28%	1,745		1,745	100%
143	PERS/Retirement					4,043	0%	4,043		4,043	100%
	Account:				9,747	38,428	25%	38,428	0	38,428	100%
522010	Parks Interfund Transfers Out										
823	Transfer to Tree Fund 239					2,500	0%	2,500	1,500	4,000	160%
	Increase for replacement of trees.										
	Account:					2,500	0%	2,500	1,500	4,000	160%
	Fund:	2,252,584	2,338,817	2,205,553	2,491,089	2,748,194	91%	2,530,480	83,275	2,613,755	95%
											%
2001	Fire Impact Fees										
420400	Fire Protection and Control										
898	Reimburse Impact Fees	1,562			486	0	***%			0	0%
940	Machinery & Equipment	26,000			62,247	58,000	107%			0	0%
	Account:	27,562			62,733	58,000	108%	0	0	0	0%
	Fund:	27,562			62,733	58,000	108%	0	0	0	0%
											%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
2002 Parks Impact Fees											
460430 Parks											
898	Reimburse Impact Fees	817			510	0	***%			0	0%
940	Machinery & Equipment			10,000	5,021	0	***%			0	0%
	Account:	817		10,000	5,531	0	***%	0	0	0	0%
	Fund:	817		10,000	5,531	0	***%	0	0	0	0%
2020 Police Municipal Services Levy											
420140 Crime Control and Investigation											
100	Personal Services	44,769	52,782	75,856	40,226	37,796	106%	35,522	16,467	51,989	138%
110	Salary Parity				18,868	26,067	72%	20,486	205	20,691	79%
120	Overtime		1,109	867	800	1,463	55%	3,420		3,420	234%
125	Compensated Absences		5,015	8,765	3,365	4,470	75%	4,000		4,000	89%
140	Social Security/Medicare	637	839	1,231	898	983	91%	907	242	1,149	117%
141	Unemployment Insurance	298	445	721	348	384	91%	349	91	440	115%
142	Worker's Compensation	2,271	3,058	4,586	3,413	3,648	94%	3,500	949	4,449	122%
143	PERS/Retirement	3,188	2,069		99	92	108%	92		92	100%
145	Medical/Life Insurance	6,950	9,766	16,202	9,105	11,765	77%	4,890	2,659	7,549	64%
150	MPORS		4,410	11,584	8,215	9,344	88%	8,324	2,402	10,726	115%
152	On-behalf State of MT pmt					24,342	0%	24,342	-24,342	0	0%
195	Non-cash pension costs -					0	0%		24,342	24,342	*****
200	Supplies	708	5,418	1,768	4,370	8,000	55%	8,000		8,000	100%
261	Amunition - Range Supplie	1,452			3,954	2,000	198%	3,100		3,100	155%
262	Protective Gear	4,683	854	2,192	1,951	3,000	65%	9,500		9,500	317%
	\$5,000 5 new balllistic vests - 1/2 of cost may be covered by Fed. \$4,500 Misc. gear										
263	Investigative Supplies	88	271		771	2,000	39%	2,000		2,000	100%
299	Assets less than \$5000	20,810	4,068	13,487	1,705	8,000	21%	14,000		14,000	175%
	includes 2 new computer setups (Police Clerk & G. Simpson) \$1,500 GIS crime mapping program purchase and install and 4 police radios										
300	Purchased Services	5,490	7,219	14,707	10,546	12,000	88%	12,000		12,000	100%
317	MDT Air Cards	7,512	6,690	6,342	5,320	7,000	76%	7,000		7,000	100%
324	Sexual Assault Investigat	875	12	1,309	2,260	2,000	113%	2,000		2,000	100%
332	K-9 Costs					0	0%	1,000		1,000	*****
360	Repair and Maintenance Se	9,373	2,577	1,553	61	10,000	1%	12,000		12,000	120%
375	Education, Travel, Dues	12,260	3,988	765	100	0	***%	5,000		5,000	*****
920	Land/Building					0	0%	10,000		10,000	*****
	architect/concept drawings for Public Safety complex										
940	Machinery & Equipment	65,617	34,291	33,304	29,092	45,000	65%	45,000		45,000	100%
	Police vehicle										
	Account:	186,981	144,881	195,239	145,467	219,354	66%	236,432	23,015	259,447	118%
	Fund:	186,981	144,881	195,239	145,467	219,354	66%	236,432	23,015	259,447	118%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
2170 Airport											
430300 Airport											
	142 Worker's Compensation					0	0%			0	0%
	Account:	-7				0	***%	0	0	0	0%
	Fund:	-7				0	0%	0	0	0	0%
2210 Parks/Salish Point											
460430 Parks											
	200 Supplies	948	3	57		1,000	0%	1,000		1,000	100%
	300 Purchased Services	138	180	1,690	582	2,000	29%	2,000		2,000	100%
	930 Improvements Not Building	8		2,808	14,464	15,000	96%			0	0%
	Account:	1,094	183	4,555	15,046	18,000	84%	3,000	0	3,000	17%
	Fund:	1,094	183	4,555	15,046	18,000	84%	3,000	0	3,000	17%
2211 Skate Park Fund											
460430 Parks											
	200 Supplies		30	84		85	0%	1,500		1,500	1765%
	900 Capital Outlay \$5,000+				976	2,000	49%			0	0%
	Fundraising efforts in FY17 with construction in FY18										
	Account:		30	84	976	2,085	47%	1,500	0	1,500	72%
	Fund:		30	84	976	2,085	47%	1,500	0	1,500	72%
2213 Dog Park/Travis Dolphin											
460430 Parks											
	200 Supplies		60			0	0%		382	382	*****%
	299 Assets less than \$5000			734	462	840	55%			0	0%
	Account:		60	734	462	840	55%	0	382	382	45%
	Fund:		60	734	462	840	55%	0	382	382	45%
2214 Rotary Donation											
460430 Parks											
	930 Improvements Not Building				167	168	99%			0	0%
	Account:				167	168	99%	0	0	0	0%
	Fund:				167	168	99%	0	0	0	0%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
2215 Hanging Basket Maintenance											
460434 Hanging Basket Maintenance											
100	Personal Services	2,946	2,483	2,416	3,333	3,341	100%	2,829	421	3,250	97%
120	Overtime				113	0	***%			0	0%
140	Social Security/Medicare	225	190	185	264	256	103%	249		249	97%
141	Unemployment Insurance	20	19	20	19	18	106%	18		18	100%
142	Worker's Compensation	184	106	148	216	205	105%	212		212	103%
145	Medical/Life Insurance					36	0%			0	0%
200	Supplies	300	226			0	0%			0	0%
231	Gas, Oil, Diesel Fuel, Gr		28			0	0%			0	0%
	Account:	3,675	3,052	2,769	3,945	3,856	102%	3,308	421	3,729	97%
	Fund:	3,675	3,052	2,769	3,945	3,856	102%	3,308	421	3,729	97%
2216 Parkland Subdivision Fee (formerly 7060)											
460430 Parks											
299	Assets less than \$5000	2,673	1,030	163		4,000	0%			0	0%
300	Purchased Services	2,500				3,000	0%			0	0%
354	Engineer Services					1,520	0%			0	0%
920	Land/Building			51,722	17,043	20,000	85%			0	0%
940	Machinery & Equipment	3,000	1,893	17,940		10,000	0%	25,000	3,500	28,500	285%
	Down payment on Toro Mowor lease										
	Account:	8,173	2,923	69,825	17,043	38,520	44%	25,000	3,500	28,500	74%
	Fund:	8,173	2,923	69,825	17,043	38,520	44%	25,000	3,500	28,500	74%
2218 Carol Sampson Sherick Trail Memorial Fund											
460430 Parks											
200	Supplies					826	0%	826		826	100%
	Account:					826	0%	826	0	826	100%
	Fund:					826	0%	826	0	826	100%
2219 Parks Donations											
460430 Parks											
200	Supplies		1,164	7,726		283	0%			0	0%
299	Assets less than \$5000	883	600	747	538	0	***%			0	0%
300	Purchased Services		6,369	615	83	0	***%			0	0%
512	tax					0	0%		210	210	*****%
2nd half 2015 real estate tax on Morehead Trust donation - will be tax exempt for 2016 forward.											

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
920	Land/Building			7,205	180,000	180,000	100%			0	0%
930	Improvements Not Building	16,060	3,566	1,216	1,025	0	***%			0	0%
	Account:	16,943	11,699	17,509	181,646	180,283	101%	0	210	210	0%
	Fund:	16,943	11,699	17,509	181,646	180,283	101%	0	210	210	0%
2221 Eagle Scout Project Fund											
460430 Parks											
299	Assets less than \$5000		2,226			0	0%			0	0%
822	Transfer to Other Funds					13	0%			0	0%
	Account:		2,226			13	0%	0	0	0	0%
	Fund:		2,226			13	0%	0	0	0	0%
2222 Park Donations - Restricted											
460430 Parks											
200	Supplies		60	358		0	0%			0	0%
299	Assets less than \$5000		1,095			0	0%			0	0%
920	Land/Building			6,536		0	0%			0	0%
930	Improvements Not Building			28,231	6,038	7,270	83%	1,300		1,300	18%
	Account:		1,155	35,125	6,038	7,270	83%	1,300	0	1,300	18%
	Fund:		1,155	35,125	6,038	7,270	83%	1,300	0	1,300	18%
2225 Employee Christmas Fund											
411200 Facilities (Shared Costs)											
200	Supplies					0	0%	200		200	*****%
299	Assets less than \$5000					0	0%	200		200	*****%
	Vending machine					0	***%	400	0	400	*****%
	Account:					0	***%	400	0	400	*****%
	Fund:					0	0%	400	0	400	*****%
2310 Tax Increment District											
470110 Administration											
300	Purchased Services	2,349	740	561	1,273	0	***%	1,500		1,500	*****%
358	Payment to General				3,752	3,752	100%	3,752		3,752	100%
	Account:	2,349	740	561	5,025	3,752	134%	5,252	0	5,252	140%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
470210 Administration											
610	Principal		27,961	57,181	58,902	58,903	100%	58,903	1,772	60,675	103%
	Principle balance at 06/30/2016 = \$655,955.40										
620	Interest		11,948	22,637	14,912	20,917	71%	20,917	-1,772	19,145	92%
	Interest rate = 2.987% APR										
900	Capital Outlay \$5,000+	18,444		381	192	126,000	0%	150,000		150,000	119%
	Account:	18,444	39,909	80,199	74,006	205,820	36%	229,820	0	229,820	112%
521000 Interfund Operating Transfers Out											
831	Transfer to Fund 4530	15,000	51,500			0	0%			0	0%
	Account:	15,000	51,500			0	***%	0	0	0	0%
	Fund:	35,793	92,149	80,760	79,031	209,572	38%	235,072	0	235,072	112%
2350 Local Government Study Commission											
411870 Local Government Review											
200	Supplies					500	0%			0	0%
300	Purchased Services			54	73	9,815	1%			0	0%
375	Education, Travel, Dues			3,103		0	0%			0	0%
393	Election Services					1,000	0%			0	0%
821	Transfer to General					0	0%		11,267	11,267	*****%
	Account:			3,157	73	11,315	1%	0	11,267	11,267	100%
	Fund:			3,157	73	11,315	1%	0	11,267	11,267	100%
2372 Permissive Medical Mills											
521007 Transfer to General #1000 Perm. Med. Levy											
821	Transfer to General	51,000	66,845	91,146	93,815	100,743	93%	103,552		103,552	103%
	Account:	51,000	66,845	91,146	93,815	100,743	93%	103,552	0	103,552	103%
	Fund:	51,000	66,845	91,146	93,815	100,743	93%	103,552	0	103,552	103%
2386 Street Permits Revenue											
430240 Road and Street Maintenance											
300	Purchased Services					1,100	0%	1,100		1,100	100%
	Account:					1,100	0%	1,100	0	1,100	100%
	Fund:					1,100	0%	1,100	0	1,100	100%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
2390 Drug Forfeiture Fund											
420140 Crime Control and Investigation											
200	Supplies	358	1,231	1,185	267	1,500	18%	1,500		1,500	100%
231	Gas, Oil, Diesel Fuel, Gr			42		1,000	0%	500		500	50%
294	DTF Operations		1,000			1,000	0%	1,000		1,000	100%
299	Assets less than \$5000		399	2,557	11,569	2,000	578%			0	0%
300	Purchased Services		740	3,101	551	2,000	28%	2,000		2,000	100%
375	Education, Travel, Dues	399	3,187	424		0	0%			0	0%
805	DTF Agency Payouts		3,372	23,440	792	30,000	3%	12,500		12,500	42%
900	Capital Outlay \$5,000+	9,600		15,000	8,000	10,000	80%			0	0%
	Account:	10,357	9,929	45,749	21,179	47,500	45%	17,500	0	17,500	37%
	Fund:	10,357	9,929	45,749	21,179	47,500	45%	17,500	0	17,500	37%
2394 Building Code Enforcement											
420500 Protective Inspections											
100	Personal Services	23,820	44,739	40,956	44,521	46,702	95%	46,365	3,107	49,472	106%
125	Compensated Absences		361	641	3,375	3,635	93%	3,500		3,500	96%
130	Employee Benefits					0	0%	3,668	238	3,906	****%
140	Social Security/Medicare	1,842	3,458	3,119	3,551	3,788	94%	3,906		3,906	103%
141	Unemployment Insurance	158	343	349	263	277	95%	274	17	291	105%
142	Worker's Compensation	119	213	200	252	258	98%	288	19	307	119%
143	PERS/Retirement	1,774	3,604	3,399	3,962	4,162	95%	4,174	260	4,434	107%
145	Medical/Life Insurance	6,340	9,569	7,105	10,022	6,042	166%	11,336		11,336	188%
146	Medical Payback	258	218			0	0%			0	0%
200	Supplies	852	816	1,187	464	700	66%	700		700	100%
231	Gas, Oil, Diesel Fuel, Gr	725	931	572	447	1,100	41%	600		600	55%
299	Assets less than \$5000		1,499	130		600	0%	600		600	100%
300	Purchased Services	37,026	778	116	432	1,000	43%	2,000		2,000	200%
	includes compliance audit										
345	Telephone & Data Svcs	2,699	2,523	1,922	649	540	120%	675		675	125%
348	Wireless services		400	389	422	425	99%	425		425	100%
354	Engineer Services					1,000	0%	500		500	50%
355	GIS Services					0	0%	500		500	****%
358	Payment to General					0	0%	3,000		3,000	****%
375	Education, Travel, Dues	621	1,079	955	750	1,200	63%	2,000		2,000	167%
501	DOC Bldg Ed Asmt	154	203	347	438	500	88%	600		600	120%
900	Capital Outlay \$5,000+					0	0%	6,000		6,000	****%
	Permitting software										
949	Capital Outlay Reserve					5,000	0%	5,000		5,000	100%
	Account:	76,388	70,734	61,387	69,548	76,929	90%	96,111	3,641	99,752	130%
	Fund:	76,388	70,734	61,387	69,548	76,929	90%	96,111	3,641	99,752	130%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
2395 Tree Fund											
480150 Tree Conservation											
200	Supplies					1,000	0%			0	0%
300	Purchased Services	2,291	325	1,372	5,612	2,000	281%	4,000		4,000	200%
341	Electric	184	303	207	237	500	47%	300		300	60%
	Account:	2,475	628	1,579	5,849	3,500	167%	4,300	0	4,300	123%
	Fund:	2,475	628	1,579	5,849	3,500	167%	4,300	0	4,300	123%
2398 Credit Card Fees											
411200 Facilities (Shared Costs)											
313	Visa/Mastercharge Service			750	417	1,000	42%	1,000		1,000	100%
	Account:			750	417	1,000	42%	1,000	0	1,000	100%
	Fund:			750	417	1,000	42%	1,000	0	1,000	100%
2401 Light Maintenance District #19											
430263 Street Lighting											
341	Electric	16,213	16,213	16,213	17,073	17,000	100%	17,000	500	17,500	103%
	Account:	16,213	16,213	16,213	17,073	17,000	100%	17,000	500	17,500	103%
	Fund:	16,213	16,213	16,213	17,073	17,000	100%	17,000	500	17,500	103%
2402 Light Maintenance District #20											
430263 Street Lighting											
300	Purchased Services			60		0	0%			0	0%
341	Electric	11,998	12,976	11,680	12,320	12,000	103%	12,000	500	12,500	104%
354	Engineer Services			70		0	0%			0	0%
900	Capital Outlay \$5,000+					0	0%	3,300		3,300	*****
	approx net cost to retrofit decorative lights										
	Account:	11,998	12,976	11,810	12,320	12,000	103%	15,300	500	15,800	132%
	Fund:	11,998	12,976	11,810	12,320	12,000	103%	15,300	500	15,800	132%
2500 Weed Cleanup Maintenance Fund											
431100 Weed Control											
200	Supplies	373	405	22		500	0%		500	500	100%
299	Assets less than \$5000		2,725			0	0%			0	0%
300	Purchased Services	2,135	175	1,400		1,000	0%		5,000	5,000	500%
	Weed sprayer repairs and maintenance										

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
375	Education, Travel, Dues			25		0	0%			0	0%
	Account:	2,508	3,305	1,447		1,500	0%	0	5,500	5,500	367%
	Fund:	2,508	3,305	1,447		1,500	0%	0	5,500	5,500	367%
2702 Fire Training Center Donations											
420400 Fire Protection and Control											
900	Capital Outlay \$5,000+					0	0%	19,000		19,000	*****%
	Training Center - possible joint project with Finley Point.										
	Account:					0	***%	19,000	0	19,000	*****%
	Fund:					0	0%	19,000	0	19,000	*****%
2703 Fire Memb. Donation Fund											
420400 Fire Protection and Control											
200	Supplies	1,034	407	500	1,261	1,489	85%			0	0%
	Account:	1,034	407	500	1,261	1,489	85%	0	0	0	0%
	Fund:	1,034	407	500	1,261	1,489	85%	0	0	0	0%
2705 Downtown Christmas Light Fund											
411200 Facilities (Shared Costs)											
200	Supplies				718		0	***%	100	100	*****%
	Account:				718		0	***%	100	100	*****%
	Fund:				718		0	***%	100	100	*****%
2710 Kids Safety/POLICE/FIRE											
420144 Juvenile Programs											
200	Supplies			1,949		250	0%	250		250	100%
	Account:			1,949		250	0%	250	0	250	100%
420400 Fire Protection and Control											
200	Supplies				250	250	100%	250		250	100%
	Account:				250	250	100%	250	0	250	100%
	Fund:			1,949	250	500	50%	500	0	500	100%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
2720 Police Donations											
420140 Crime Control and Investigation											
200	Supplies	1,311	1,724	1,115	2,473	1,000	247%	1,000		1,000	100%
299	Assets less than \$5000			3,000		3,000	0%	2,000		2,000	67%
300	Purchased Services	422	945	594	968	1,000	97%	1,000		1,000	100%
375	Education, Travel, Dues	584		65		0	0%			0	0%
900	Capital Outlay \$5,000+	3,448	3,908			0	0%			0	0%
	Account:	5,765	6,577	4,774	3,441	5,000	69%	4,000	0	4,000	80%
	Fund:	5,765	6,577	4,774	3,441	5,000	69%	4,000	0	4,000	80%
2730 K-9 Donation Fund											
420140 Crime Control and Investigation											
200	Supplies			237	90	1,000	9%			0	0%
299	Assets less than \$5000			1,937		0	0%			0	0%
	Account:			2,174	90	1,000	9%	0	0	0	0%
	Fund:			2,174	90	1,000	9%	0	0	0	0%
2810 Police Training Fund											
420140 Crime Control and Investigation											
200	Supplies	156	143			1,000	0%	1,000		1,000	100%
300	Purchased Services	1,158			10,102	2,000	505%	2,000		2,000	100%
375	Education, Travel, Dues	4,984	8,189	9,618	11,288	15,000	75%	15,000		15,000	100%
519	Life and Annuity Premiums	6,244	733			0	0%			0	0%
	Account:	12,542	9,065	9,618	21,390	18,000	119%	18,000	0	18,000	100%
	Fund:	12,542	9,065	9,618	21,390	18,000	119%	18,000	0	18,000	100%
2820 Gas Apportionment Tax Fund											
430240 Road and Street Maintenance											
200	Supplies	27,008	22,943	24,977	23,691	24,000	99%	24,000		24,000	100%
231	Gas, Oil, Diesel Fuel, Gr	10,455	18,632	11,774	8,114	15,000	54%	10,000		10,000	67%
280	Paving Materials	14,123	36,542	22,883	19,724	30,000	66%	30,000		30,000	100%
281	Street Maint Chemicals	9,711	18,102	15,505	15,558	20,000	78%	20,000		20,000	100%
300	Purchased Services	2,625	7,291	4,844	10,129	5,000	203%	5,000		5,000	100%
900	Capital Outlay \$5,000+		6,580			0	0%			0	0%
939	Infrastructure			20,790		0	0%			0	0%
940	Machinery & Equipment			7,267		0	0%			0	0%
	Account:	63,922	110,090	108,040	77,216	94,000	82%	89,000	0	89,000	95%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
490500 Other Debt Service Payments											
610	Principal	15,580	15,885	8,062		13,000	0%	13,000	-2,095	10,905	84%
	Interacap loan on dump truck with snow plow										
	Principle balance at 06/30/2016 = \$55,379.00										
620	Interest	445	200	40		800	0%	800	17	817	102%
	Variable rate currently 1.550% for FY17										
	Account:	16,025	16,085	8,102		13,800	0%	13,800	-2,078	11,722	85%
522040 Streets Interfund Transfers Out											
829	Transfer to CIP Fund	7,528	3,902			0	0%			0	0%
	Account:	7,528	3,902			0	***%	0	0	0	0%
	Fund:	87,475	130,077	116,142	77,216	107,800	72%	102,800	-2,078	100,722	93%
2875 Police Federal Grants											
420140 Crime Control and Investigation											
262	Protective Gear			356	1,056	0	***%	2,500		2,500	*****%
299	Assets less than \$5000	17,425				0	0%			0	0%
	Account:	17,425		356	1,056	0	***%	2,500	0	2,500	*****%
	Fund:	17,425		356	1,056	0	***%	2,500	0	2,500	*****%
2876 Police Federal COPS Grant											
420140 Crime Control and Investigation											
100	Personal Services	40,705	28,220			0	0%			0	0%
140	Social Security/Medicare	587	407			0	0%			0	0%
141	Unemployment Insurance	270	212			0	0%			0	0%
142	Worker's Compensation	1,921	1,463			0	0%			0	0%
143	PERS/Retirement	2,886	1,436			0	0%			0	0%
145	Medical/Life Insurance	6,695	5,428			0	0%			0	0%
150	MPORS		1,393			0	0%			0	0%
	Account:	53,064	38,559			0	***%	0	0	0	0%
	Fund:	53,064	38,559			0	0%	0	0	0	0%
2932 Parks ARRA Recycle Grant											
460430 Parks											
200	Supplies	118	59	75	75	368	20%	100		100	27%
231	Gas, Oil, Diesel Fuel, Gr	1,000				0	0%			0	0%
	Account:	1,118	59	75	75	368	20%	100	0	100	27%
	Fund:	1,118	59	75	75	368	20%	100	0	100	27%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%	
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Old	
						15-16	15-16	16-17	16-17	16-17	16-17	
2943 RCDCI/Growth Policy												
420545 Zoning Update												
325	Growth Policy Update			4,987	7,104	7,813	91%	3,575	-2,815	760	10%	
City has been reimbursed 50% of the grant in February 2016 in the amount of \$3575.												
Remaining costs are mostly inkind wage expense and printing supplies.												
	Account:			4,987	7,104	7,813	91%	3,575	-2,815	760	10%	
	Fund:			4,987	7,104	7,813	91%	3,575	-2,815	760	10%	
2953 NW Drug Task Force												
420140 Crime Control and Investigation												
100	Personal Services		39,847	42,256	40,000	106%	45,860			45,860	115%	
140	Social Security/Medicare		584	608	590	103%	600			600	102%	
141	Unemployment Insurance		343	235	350	67%	240			240	69%	
142	Worker's Compensation		2,084	2,279	2,100	109%	2,300			2,300	110%	
143	PERS/Retirement		6,151	3,319	6,200	54%	3,400			3,400	55%	
145	Medical/Life Insurance		10,990	4,547	10,760	42%	4,600			4,600	43%	
150	MPORS			2,518	0	***%	3,000			3,000	*****%	
735	NW Drug Task Force Donati		48,370	43,431	47,670	91%	47,670			47,670	100%	
	Account:		108,369	99,193	107,670	92%	107,670		0	107,670	100%	
	Fund:		108,369	99,193	107,670	92%	107,670		0	107,670	100%	
3542 SID #42 Streetscape Main St. Imp. Project												
490300 Special Improvement Bonds												
610	Principal	41,619	40,774	48,599	44,585	50,000	89%	50,000		50,000	100%	
Budgeting extra to account for possible payoffs												
Current principle balance = \$491,779.53												
620	Interest	24,605	25,450	22,477	21,640	21,000	103%	21,000		21,000	100%	
Interest rate = 3.950% APR												
	Account:	66,224	66,224	71,076	66,225	71,000	93%	71,000		0	71,000	100%
	Fund:	66,224	66,224	71,076	66,225	71,000	93%	71,000		0	71,000	100%
4520 Streetscape/Main St. Imp. Project												
430230 Road and Street Construction												
354	Engineer Services			382		0	0%			0	0%	
823	Transfer to Tree Fund 239				4,295	4,295	100%			0	0%	
939	Infrastructure	17,793				0	0%			0	0%	
	Account:	17,793		382	4,295	4,295	100%	0	0	0	0%	
	Fund:	17,793		382	4,295	4,295	100%	0	0	0	0%	

CITY OF POLSON
 Expenditure Budget Report -- MultiYear Actuals
 For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
4530 TIFD City Dock & Walkpath project											
470120 Construction											
900	Capital Outlay \$5,000+	14,887	778,050	63,967	6,188	6,189	100%			0	0%
	Account:	14,887	778,050	63,967	6,188	6,189	100%	0	0	0	0%
521000 Interfund Operating Transfers Out											
834	Transfer to Fund 2310		3,050			0	0%	2,319		2,319	*****%
	Account:		3,050			0	***%	2,319	0	2,319	*****%
	Fund:	14,887	781,100	63,967	6,188	6,189	100%	2,319	0	2,319	37%
5010 Golf Fund											
460446 Golf Course - Greenskeeping											
100	Personal Services	253,102	232,410	216,227	215,551	243,643	88%	253,511	3,345	256,856	105%
120	Overtime		1,704	4,563	3,077	0	***%			0	0%
125	Compensated Absences		14,612	20,615	10,423	15,000	69%	15,000		15,000	100%
140	Social Security/Medicare	19,024	18,596	18,076	17,200	19,448	88%	19,065	235	19,300	99%
141	Unemployment Insurance	1,696	1,878	2,010	1,260	1,425	88%	1,394	19	1,413	99%
142	Worker's Compensation	16,666	17,936	17,430	16,820	18,938	89%	20,048	271	20,319	107%
143	PERS/Retirement	10,814	12,602	12,633	13,407	12,878	104%	13,753	280	14,033	109%
145	Medical/Life Insurance	30,188	30,693	25,558	23,270	24,260	96%	20,749		20,749	86%
200	Supplies	2,870	2,125	1,560	1,938	2,000	97%	2,300		2,300	115%
221	Fertilizer/Chemicals/Seed	41,526	37,311	44,903	40,769	45,000	91%	45,500		45,500	101%
223	Seed				-96	0	***%			0	0%
229	Miscellaneous	13				500	0%	500		500	100%
231	Gas, Oil, Diesel Fuel, Gr	28,308	29,268	23,080	16,877	30,000	56%	30,500		30,500	102%
232	Sprinkler Parts	6,549	9,455	6,150	5,275	10,000	53%	8,000		8,000	80%
233	Mach/Equip/Parts	27,396	24,132	22,309	28,282	26,000	109%	26,000		26,000	100%
234	Course Repair Parts	4,911	3,210	5,980	6,798	6,000	113%	6,000		6,000	109%
241	Small Tools	1,144	175	577	898	1,000	90%	1,000		1,000	100%
299	Assets less than \$5000	4,318	7,791			2,000	0%			0	0%
300	Purchased Services	5,168	3,453	2,872	2,278	4,000	57%	4,000		4,000	100%
327	Interim City Attorney - C		145			0	0%			0	0%
331	License and Permits	96	481	36	60	100	60%	400		400	400%
341	Electric	18,667	21,172	21,117	21,808	23,000	95%	24,000		24,000	104%
342	Water	1,430	1,752	4,631	6,379	4,000	159%	6,000		6,000	150%
345	Telephone & Data Svcs	3,059	1,877	2,381	2,707	1,300	208%	1,100		1,100	85%
348	Wireless services		2,443	1,635	2,389	1,700	141%	2,200		2,200	129%
349	Garbage Disposal Services	1,011	904	1,098	1,032	1,200	86%	1,200		1,200	100%
358	Payment to General	30,000	30,000	30,000	30,000	30,000	100%	30,000		30,000	100%
360	Repair and Maintenance Se	3,964	1,771	2,834	2,432	3,000	81%	3,000		3,000	100%
375	Education, Travel, Dues	2,690	1,726	1,614	4,640	2,500	186%	4,400		4,400	176%
450	Landscaping	66		541	466	1,500	31%	1,500		1,500	100%
452	Gravel/Sand/Peat	7,704	8,627	3,127	5,226	9,000	58%	8,000		8,000	89%
515	Insurance Deductibles		750			0	0%			0	0%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
540	Irrigation Assessments	4,203	4,203	4,598	4,548	4,600	99%	4,600		4,600	100%
900	Capital Outlay \$5,000+	29,515				0	0%			0	0%
901	Replacement and Depreciat	39,988	57,852	60,525	27,054	60,000	45%	116,254		116,254	194%
	\$153,600 Fairway mowers										
	\$20,200 Bunker rake										
	\$34,000 2 Toro sidewinders										
	\$5,000 Club car										
	\$-44,600 trade-in allowances										
	\$27,054 John Deere mowers										
	\$-4,000 trade-in allowance										
	\$-75,000 Lease pmt in FY18										
934	Sprinkler System			691	3,445	750,000	0%	750,000		750,000	100%
940	Machinery & Equipment	14,178	9,182			0	0%			0	0%
	Account:	610,264	590,236	559,371	516,213	1,353,992	38%	1,419,974	4,150	1,424,124	105%
460447	Golf Course - Pro Shop										
100	Personal Services	37,234	36,167	35,982	39,651	33,994	117%	40,000		40,000	118%
125	Compensated Absences			18		0	0%			0	0%
140	Social Security/Medicare	2,848	2,767	2,752	3,033	2,600	117%	3,200		3,200	123%
141	Unemployment Insurance	255	274	294	218	187	117%	250		250	134%
142	Worker's Compensation	2,364	2,433	2,233	2,490	2,086	119%	2,500		2,500	120%
143	PERS/Retirement		8	20		0	0%			0	0%
145	Medical/Life Insurance		23	131		0	0%			0	0%
200	Supplies	4,613	5,629	5,867	4,802	6,000	80%	5,200		5,200	87%
229	Miscellaneous	2,292		100	7,687	1,000	769%	1,000		1,000	100%
231	Gas, Oil, Diesel Fuel, Gr				1,702	0	***	1,500		1,500	*****
270	Beer & Wine Supplies	-180				0	0%			0	0%
299	Assets less than \$5000		982	263		500	0%	500		500	100%
300	Purchased Services	4,802	2,931	5,450	5,181	3,800	136%	5,000		5,000	132%
313	Visa/Mastercharge Service	9,660	8,907	13,379	5,370	11,000	49%	8,000		8,000	73%
327	Interim City Attorney - C		705			0	0%			0	0%
335	Membership & Registration	200		200	200	200	100%	200		200	100%
337	Advertising	7,780	8,562	6,198	7,108	6,500	109%	7,200		7,200	111%
341	Electric	3,795	4,431	4,140	4,883	4,500	109%	4,800		4,800	107%
342	Water	810	359	701	1,407	900	156%	900		900	100%
345	Telephone & Data Svcs	3,230	2,896	3,376	2,536	3,200	79%	2,000		2,000	63%
349	Garbage Disposal Services	1,646	1,020	1,501	962	1,500	64%	1,500		1,500	100%
350	Contracted Services	114,080	116,147	118,091	119,890	120,300	100%	120,300		120,300	100%
360	Repair and Maintenance Se		108	478	367	1,000	37%	1,000		1,000	100%
361	Janitorial Services	690	350			0	0%			0	0%
610	Principal					4,328	0%	342,700		342,700	7918%
	Repayment of Sewer Interfund loan										
620	Interest				1,859	6,464	29%	9,000		9,000	139%
808	Cash Short (Long)		-494	729	-11	0	***			0	0%
901	Replacement and Depreciat		4,588	29,000		0	0%			0	0%
920	Land/Building			4,853	230,956	220,000	105%			0	0%
	Account:	196,119	198,793	235,756	440,291	430,059	102%	556,750	0	556,750	129%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
460448 Golf Course - Carts											
231	Gas, Oil, Diesel Fuel, Gr	10,276	10,294	9,015	5,082	8,000	64%	5,500		5,500	69%
233	Mach/Equip/Parts	5,032	3,058	5,325	1,888	2,000	94%	2,000		2,000	100%
341	Electric				127	0	***%	150		150	*****%
610	Principal	14,508	14,974			0	0%			0	0%
620	Interest	966	450			0	0%			0	0%
940	Machinery & Equipment			74	161,700	161,700	100%			0	0%
	Account:	30,782	28,776	14,414	168,797	171,700	98%	7,650	0	7,650	4%
460449 Golf Course - Driving Range											
220	Operating supplies	519	922			500	0%	500		500	100%
313	Visa/Mastercharge Service		226	680	1,091	800	136%	1,000		1,000	125%
901	Replacement and Depreciat New mats		10,583			0	0%	5,000		5,000	*****%
	Account:	519	11,731	680	1,091	1,300	84%	6,500	0	6,500	500%
460450 Golf Course Restaurant											
205	Kitchen Supplies		1,664	2,268	4	1,500	0%	1,500		1,500	100%
268	Golf Restaurant Snacks	2,481	1,216	1,761	1,793	1,500	120%	1,800		1,800	120%
269	Golf Restaurant Food	27,140	27,186	36,490	33,228	28,000	119%	34,000		34,000	121%
270	Beer & Wine Supplies	20,734	17,811	26,483	28,182	22,000	128%	29,000		29,000	132%
276	Bar Supplies		474	1,121		1,000	0%	1,000		1,000	100%
277	Liquor Purchases	3,969	4,955	4,537		0	0%			0	0%
278	Golf Restaurant Soda	7,635	5,414	7,386	5,774	6,000	96%	6,000		6,000	100%
290	Inventory Adjustment	246	5,132	-3,249		1,000	0%	1,000		1,000	100%
	Account:	62,205	63,852	76,797	68,981	61,000	113%	74,300	0	74,300	122%
460460 G. C. Restaurant O & M											
100	Personal Services	50,787	51,049	54,116	46,335	45,963	101%	47,000		47,000	102%
120	Overtime		26		87	0	***%			0	0%
125	Compensated Absences			18		0	0%			0	0%
140	Social Security/Medicare	3,977	3,907	4,139	3,551	3,516	101%	3,600		3,600	102%
141	Unemployment Insurance	350	388	446	255	253	101%	260		260	103%
142	Worker's Compensation	2,824	3,331	3,345	2,896	2,821	103%	3,000		3,000	106%
143	PERS/Retirement	949	556	20	496	0	***%	500		500	*****%
145	Medical/Life Insurance	2,943		131		0	0%			0	0%
149	Golf Restaurant Gratuitie	179		-195	210	0	***%			0	0%
200	Supplies	4,447	2,183	4,461	3,988	2,500	160%	2,500		2,500	100%
229	Miscellaneous	140	125			150	0%	150		150	100%
231	Gas, Oil, Diesel Fuel, Gr	3,614	5,984	4,607	2,852	5,000	57%	3,000		3,000	60%
299	Assets less than \$5000	394	1,002	3,144	800	0	***%			0	0%
300	Purchased Services	4,505	5,466	5,609	3,151	6,000	53%	3,000		3,000	50%
313	Visa/Mastercharge Service		908	897	684	1,000	68%	1,000		1,000	100%
327	Interim City Attorney - C		820			0	0%			0	0%
329	Entertainment			3,249	2,600	2,600	100%			0	0%
331	License and Permits	615	715	1,223	400	515	78%	515		515	100%
337	Advertising	2,000	510	510	525	550	95%	550		550	100%
341	Electric	4,076	3,790	2,917	2,454	3,500	70%	3,500		3,500	100%
342	Water	810	1,528	1,291	1,407	1,600	88%	1,600		1,600	100%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
345	Telephone & Data Svcs	996	1,441	1,728	1,517	1,500	101%	1,500		1,500	100%
349	Garbage Disposal Services	158	500	429	738	500	148%	750		750	150%
351	F/B Mgr Profit Sharing		7,206			1,000	0%	1,000		1,000	100%
357	Litigation Expenses/Outsi				19,113	0	***%			0	0%
360	Repair and Maintenance Se	165		733	733	1,500	49%	1,500		1,500	100%
375	Education, Travel, Dues	60				200	0%	200		200	100%
808	Cash Short (Long)	-717	-569	-18	-36	0	***%			0	0%
901	Replacement and Depreciat	4,000	4,588			15,000	0%			0	0%
	Account:	87,272	95,454	92,800	94,756	95,668	99%	75,125	0	75,125	79%
490200 Revenue Bonds											
610	Principal	650,000	96,891	98,936	101,017	231,914	44%	231,914	-128,757	103,157	44%
	Revenue Bonds principle balance at 06/30/2016 = \$103,157. Reduced principle because new debt payment won't occur until FY18										
620	Interest	31,366	7,895	5,850	3,770	19,740	19%	19,740	-18,109	1,631	8%
	Interest rate = 2.100% APR Reduced Interest because new debt payment won't occur until FY18										
630	Paying Agent Fees (Bank C	314				0	0%			0	0%
	Account:	681,680	104,786	104,786	104,787	251,654	42%	251,654	-146,866	104,788	42%
510320 Salary Reserve-Compensated Absences											
100	Personal Services					15,000	0%	15,000		15,000	100%
140	Social Security/Medicare					1,200	0%	1,200		1,200	100%
141	Unemployment Insurance					100	0%	100		100	100%
142	Worker's Compensation					1,100	0%	1,100		1,100	100%
143	PERS/Retirement					1,000	0%	1,000		1,000	100%
	Account:					18,400	0%	18,400	0	18,400	100%
	Fund:	1,668,841	1,093,628	1,084,604	1,394,916	2,383,773	59%	2,410,353	-142,716	2,267,637	95%
5201 Water Impact Fees											
430500 Water Utilities											
898	Reimburse Impact Fees	6,256	4,870	28,870	45,696	20,000	228%	40,000		40,000	200%
900	Capital Outlay \$5,000+	48,585				0	0%	360,000		360,000	*****%
	Engineering for Water Reservoir										
	Account:	54,841	4,870	28,870	45,696	20,000	228%	400,000	0	400,000	2000%
	Fund:	54,841	4,870	28,870	45,696	20,000	228%	400,000	0	400,000	2000%
5210 Water Fund											
430500 Water Utilities											
119	Salary Reserve					5,000	0%	10,000		10,000	200%
200	Supplies		214	362	346	5,000	7%	5,000		5,000	100%
295	Misc Income purchase offs	126				0	0%			0	0%
297	Homeland Security Project					25,000	0%	25,000		25,000	100%

CITY OF POLSON
 Expenditure Budget Report -- MultiYear Actuals
 For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
299	Assets less than \$5000	2,365	464	1,992	1,752	5,000	35%	5,000		5,000	100%
300	Purchased Services	1,375	4,275	339	643	5,000	13%	5,000		5,000	100%
308	Water Study/TSEP Grant PE					0	0%	15,000		15,000	*****
	PER to outline additional future projects										
313	Visa/Mastercharge Service			27		0	0%			0	0%
345	Telephone & Data Svcs			1,061	1,317	1,300	101%	1,350		1,350	104%
348	Wireless services		1,978	2,368	2,299	2,000	115%	2,000		2,000	100%
354	Engineer Services		133	188	481	0	***%	500		500	*****
375	Education, Travel, Dues	1,406	1,259	2,939	4,613	5,000	92%	5,000		5,000	100%
540	Irrigation Assessments			115	226	200	113%	250		250	125%
546	Water Quality Tap Fee		4,692		4,690	6,000	78%	6,000		6,000	100%
901	Replacement and Depreciat	2,380	9,664		26,931	25,000	108%	25,000		25,000	100%
	Account:	7,652	22,679	9,391	43,298	84,500	51%	105,100	0	105,100	124%
430510	Administration										
358	Payment to General	43,900	43,900	43,900	69,525	69,525	100%	69,525		69,525	100%
	Account:	43,900	43,900	43,900	69,525	69,525	100%	69,525	0	69,525	100%
430530	Source of Supply and Pumping										
100	Personal Services	44,525	41,762	41,584	39,477	38,465	103%	48,026	5,741	53,767	140%
120	Overtime		1,690	2,121	2,621	2,500	105%	346	5	351	14%
125	Compensated Absences		2,225	2,107	5,258	2,851	184%	5,500		5,500	193%
140	Social Security/Medicare	3,374	3,455	3,401	3,590	3,120	115%	4,075	439	4,514	145%
141	Unemployment Insurance	295	344	377	261	226	115%	296	31	327	145%
142	Worker's Compensation	2,594	3,278	2,687	2,910	4,238	69%	3,526	360	3,886	92%
143	PERS/Retirement	3,165	3,688	3,672	3,918	3,418	115%	4,509	481	4,990	146%
145	Medical/Life Insurance	6,861	6,292	4,120	5,153	4,878	106%	7,097	1,050	8,147	167%
200	Supplies	1,437	3,000	2,180		2,000	0%	2,000		2,000	100%
299	Assets less than \$5000	1,071	1,000			5,000	0%	5,000		5,000	100%
300	Purchased Services	10,798	5,584	10,157	13,107	12,000	109%	10,000		10,000	83%
341	Electric	42,158	43,745	43,528	47,805	46,000	104%	48,000		48,000	104%
354	Engineer Services	1,322	4,842	12,233	6,887	15,000	46%	15,000		15,000	100%
900	Capital Outlay \$5,000+	61,736		9,689	122,294	393,020	31%	270,726		270,726	69%
	Remainder of FY16 Budget for Wellhouse and piping construction										
920	Land/Building			2,000		53,000	0%	53,000		53,000	100%
	Purchase of Land for well										
	Account:	179,336	120,905	139,856	253,281	585,716	43%	477,101	8,107	485,208	83%
430540	Purification and Treatment										
100	Personal Services	41,100	38,782	39,758	37,113	38,467	96%	50,526	5,741	56,267	146%
120	Overtime		1,690	2,121	2,621	2,500	105%	346	5	351	14%
125	Compensated Absences		2,225	2,107	5,258	2,851	184%	3,000		3,000	105%
140	Social Security/Medicare	3,115	3,229	3,330	3,411	3,118	109%	4,075	440	4,515	145%
141	Unemployment Insurance	272	322	368	247	226	109%	296	31	327	145%
142	Worker's Compensation	2,377	2,281	2,631	2,762	4,238	65%	3,527	359	3,886	92%
143	PERS/Retirement	2,922	3,447	3,595	3,723	3,418	109%	4,509	481	4,990	146%
145	Medical/Life Insurance	6,330	6,011	4,504	4,916	4,876	101%	7,097	1,050	8,147	167%
200	Supplies	8,518	10,727	5,477	9,206	10,000	92%	10,000		10,000	100%
300	Purchased Services	344	3,858	2,816	4,046	5,000	81%	5,000		5,000	100%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
354	Engineer Services					10,000	0%	10,000		10,000	100%
	Account:	64,978	72,572	66,707	73,303	84,694	87%	98,376	8,107	106,483	126%
430550	Transmission and Distribution										
100	Personal Services	39,360	35,957	54,408	51,156	42,726	120%	56,330	2,336	58,666	137%
120	Overtime		449	594	708	700	101%	96	2	98	14%
125	Compensated Absences		4,700	558	4,207	751	560%	4,500		4,500	599%
140	Social Security/Medicare	2,876	3,006	4,178	4,152	3,260	127%	4,458	179	4,637	142%
141	Unemployment Insurance	261	310	466	308	238	129%	335	13	348	146%
142	Worker's Compensation	792	773	1,699	1,214	2,620	46%	1,295	110	1,405	54%
143	PERS/Retirement	2,798	3,319	4,541	4,639	3,596	129%	5,100	195	5,295	147%
145	Medical/Life Insurance	7,766	6,304	7,137	8,307	6,067	137%	10,418	292	10,710	177%
200	Supplies	129,406	57,846	41,444	30,857	100,000	31%	32,000		32,000	32%
231	Gas, Oil, Diesel Fuel, Gr	6,626	9,549	7,476	5,458	9,500	57%	8,000		8,000	84%
299	Assets less than \$5000	1,803				5,000	0%	5,000		5,000	100%
300	Purchased Services	5,498	23,910	21,442	19,951	10,000	200%	20,000		20,000	200%
327	Interim City Attorney - C		25			0	0%			0	0%
345	Telephone & Data Svcs	4,442	2,503	2,569	2,800	2,700	104%	2,800		2,800	104%
354	Engineer Services	25,000	620	827	6,062	20,000	30%	20,000		20,000	100%
900	Capital Outlay \$5,000+	279,761	100,627	29,177	48,860	100,000	49%	100,000		100,000	100%
901	Replacement and Depreciat Reservoir replacement				7,779	100,000	8%	100,000		100,000	100%
912	Hillcrest Reservoir Repla	190,669				0	0%			0	0%
919	Utility System Upgrades	69,933	58,219		110,008	0	***%	114,000	36,000	150,000	*****%
	\$50,000 Balance of Center Addition Upgrade										
	\$100,000 Other projects to be indentified										
921	Downtown Distribution Pro		119,604	945,127	15,516	20,183	77%			0	0%
950	Construction	118,188	4,861			0	0%			0	0%
	Account:	885,179	432,582	1,121,643	321,982	427,341	75%	484,332	39,127	523,459	122%
430560	Geographical Information Systems (GIS)										
100	Personal Services				3,605	13,099	28%	6,306	884	7,190	55%
125	Compensated Absences				678	1,512	45%	1,000		1,000	66%
140	Social Security/Medicare				323	1,103	29%	549	68	617	56%
141	Unemployment Insurance				24	80	30%	40	13	53	66%
142	Worker's Compensation				268	1,499	18%	477	58	535	36%
143	PERS/Retirement				354	1,208	29%	612	73	685	57%
145	Medical/Life Insurance				613	1,990	31%	1,028		1,028	52%
200	Supplies				217	500	43%	500		500	100%
299	Assets less than \$5000				258	0	***%	1,500		1,500	*****%
300	Purchased Services				375	1,200	31%	1,200		1,200	100%
345	Telephone & Data Svcs				73	500	15%	100		100	20%
348	Wireless services				26	0	***%			0	0%
375	Education, Travel, Dues				1,045	2,000	52%	2,000		2,000	100%
940	Machinery & Equipment				8,753	2,500	350%			0	0%
	Account:				16,612	27,191	61%	15,312	1,096	16,408	60%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
430570 Customer Accounting and Collection											
100	Personal Services	51,309	41,260	40,019	47,742	58,887	81%	51,336	2,453	53,789	91%
120	Overtime		425	533	732	0	***%	87		87	*****%
125	Compensated Absences		7,127	979	5,202	713	730%	5,500		5,500	771%
140	Social Security/Medicare	3,751	3,555	3,097	4,055	4,599	88%	4,290	187	4,477	97%
141	Unemployment Insurance	340	367	348	295	327	90%	283	14	297	91%
142	Worker's Compensation	2,350	2,213	2,221	3,270	5,407	60%	3,310	149	3,459	64%
143	PERS/Retirement	3,648	3,940	3,395	4,441	4,930	90%	4,764	206	4,970	101%
145	Medical/Life Insurance	16,554	13,800	8,808	8,388	9,067	93%	8,260	262	8,522	94%
200	Supplies	2,524	1,116	2,018	491	2,500	20%	2,000		2,000	80%
299	Assets less than \$5000			1,617		5,000	0%	5,000		5,000	100%
300	Purchased Services	7,751	21,689	7,979	8,623	10,000	86%	10,000		10,000	100%
327	Interim City Attorney - C		175			0	0%			0	0%
354	Engineer Services			235		0	0%			0	0%
395	Damage Payout			975		2,500	0%	2,500		2,500	100%
808	Cash Short (Long)		-173	-43	-11	0	***%			0	0%
900	Capital Outlay \$5,000+ Meters and accessories	1,500	24,870	43,845	28,971	0	***%	30,000		30,000	*****%
	Account:	89,727	120,364	116,026	112,199	103,930	108%	127,330	3,271	130,601	126%
490500 Other Debt Service Payments											
610	Principal	16,000	16,000	16,000	11,500	19,500	59%	37,450	-11,821	25,629	131%
	Revenue Bonds Series 2009 Principle balance at 06/30/2016 = \$231,000.										
	Revenue Bonds Series 2015 Principle balance at 06/30/2016 = \$213,627.										
612	Principal-Water Construct					1,910	0%	1,910	5,153	7,063	370%
	Series 2009 interest rate = .75%										
	Series 2015 interest rate = 2.5%										
620	Interest	2,183	2,063	1,943	1,811	0	***%	9,892		9,892	*****%
	Account:	18,183	18,063	17,943	13,311	21,410	62%	49,252	-6,668	42,584	199%
	Fund:	1,288,955	831,065	1,515,466	903,511	1,404,307	64%	1,426,328	53,040	1,479,368	105%
											%
5301 Sewer Impact Fees											
430600 Sewer Utilities											
898	Reimburse Impact Fees	1,533			766	0	***%			0	0%
900	Capital Outlay \$5,000+	36,746				0	0%			0	0%
	Account:	38,279			766	0	***%	0	0	0	0%
	Fund:	38,279			766	0	***%	0	0	0	0%
											%
5310 Sewer Fund											
430600 Sewer Utilities											
119	Salary Reserve					5,000	0%	5,000		5,000	100%
200	Supplies		195	336	437	0	***%	500		500	*****%
295	Misc Income purchase offs	126				500	0%	500		500	100%

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
297	Homeland Security Project	650				20,000	0%	20,000		20,000	100%
299	Assets less than \$5000	35	464	1,992	1,752	5,000	35%	5,000		5,000	100%
300	Purchased Services	1,375	4,701	3,708	677	3,000	23%	3,000		3,000	100%
313	Visa/Mastercharge Service			27		0	0%			0	0%
327	Interim City Attorney - C		215			0	0%			0	0%
345	Telephone & Data Svcs	5,546	3,653	5,350	4,911	4,500	109%	1,500		1,500	33%
348	Wireless services					2,500	0%	2,500		2,500	100%
354	Engineer Services		133	99	668	0	***	1,500		1,500	*****
375	Education, Travel, Dues	3,832	1,745	1,628	3,184	5,000	64%	5,000		5,000	100%
540	Irrigation Assessments			115		0	0%			0	0%
901	Replacement and Depreciat	2,380	10,483		3,334	5,000	67%	5,000		5,000	100%
	Account:	13,944	21,589	13,255	14,963	50,500	30%	49,500	0	49,500	98%
430610 Administration											
358	Payment to General	42,500	42,500	42,500	59,584	59,584	100%	59,584		59,584	100%
	Account:	42,500	42,500	42,500	59,584	59,584	100%	59,584	0	59,584	100%
430630 Collection and Transmission											
100	Personal Services	23,821	21,131	21,941	20,698	21,153	98%	20,619	551	21,170	100%
120	Overtime		1,476	1,611	1,447	1,700	85%	1,226	29	1,255	74%
125	Compensated Absences		2,139	1,835	2,918	2,465	118%	3,000		3,000	122%
140	Social Security/Medicare	1,788	1,853	1,900	1,874	1,763	106%	1,852	45	1,897	108%
141	Unemployment Insurance	158	187	213	138	130	106%	137	3	140	108%
142	Worker's Compensation	1,381	1,675	1,535	1,540	1,449	106%	1,596	38	1,634	113%
143	PERS/Retirement	1,693	1,998	2,075	2,074	1,953	106%	2,080	48	2,128	109%
145	Medical/Life Insurance	3,862	3,758	3,748	3,292	3,293	100%	3,403		3,403	103%
200	Supplies	26,520	12,135	8,033	12,963	25,000	52%	25,000		25,000	100%
231	Gas, Oil, Diesel Fuel, Gr	16,041	18,941	18,957	9,421	18,000	52%	12,000		12,000	67%
299	Assets less than \$5000	1,831		271		5,000	0%	5,000		5,000	100%
300	Purchased Services	27,396	34,549	31,765	30,461	30,000	102%	32,000		32,000	107%
341	Electric	49,796	42,749	43,192	43,484	50,000	87%	50,000		50,000	100%
348	Wireless services		1,978	2,368	2,269	2,000	113%	2,500		2,500	125%
354	Engineer Services	842	556	1,785	10,144	20,000	51%	20,000		20,000	100%
900	Capital Outlay \$5,000+	67,935	35,883	15,005	68,775	100,000	69%	200,000		200,000	200%
Center Addition and other projects											
940	Machinery & Equipment		11,571		4,207	50,000	8%	100,000		100,000	200%
	Includes 1/2 of Vactor Truck										
950	Construction	106,361	55,880			0	0%	100,000		100,000	*****
	Includes Lakeview Village Lift Station work										
	Account:	329,425	248,459	156,234	215,705	333,906	65%	580,413	714	581,127	174%
430640 Treatment and Disposal											
100	Personal Services	54,536	49,032	70,364	64,462	53,544	120%	64,311	1,198	65,509	122%
120	Overtime		1,476	1,611	1,447	1,700	85%	1,226	29	1,255	74%
125	Compensated Absences		6,256	1,835	5,768	2,465	234%	6,000		6,000	243%
140	Social Security/Medicare	4,008	4,171	5,538	5,309	4,187	127%	5,234	94	5,328	127%
141	Unemployment Insurance	362	428	619	394	308	128%	394	6	400	130%
142	Worker's Compensation	1,664	1,571	2,805	2,177	2,932	74%	1,959	41	2,000	68%
143	PERS/Retirement	3,876	4,583	6,033	5,931	4,632	128%	5,988	102	6,090	131%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
145	Medical/Life Insurance	10,303	9,082	10,011	10,538	8,068	131%	11,972		11,972	148%
200	Supplies	13,174	6,894	24,724	13,852	10,000	139%	15,000		15,000	150%
299	Assets less than \$5000					5,000	0%	5,000		5,000	100%
300	Purchased Services	6,280	24,067	7,555	3,011	15,000	20%	15,000		15,000	100%
354	Engineer Services	31,707	12,133	3,718	360	20,000	2%	20,000		20,000	100%
875	Fines & Forfeitures	20,000				0	0%			0	0%
900	Capital Outlay \$5,000+	1,085				5,000	0%	5,000		5,000	100%
922	Mechanical Treatment Plan		154,257	148,711	759,265	1,800,000	42%	5,000,000		5,000,000	278%
Project budget currently at \$17,210,503											
933	DNRC Sewer Treatment Stud					20,000	0%			0	0%
940	Machinery & Equipment		1,923			0	0%			0	0%
	Account:	146,995	275,873	283,524	872,514	1,952,836	45%	5,157,084	1,470	5,158,554	264%
430660 Geographical Information Systems (GIS)											
100	Personal Services				3,438	13,100	26%	6,306	884	7,190	55%
125	Compensated Absences				649	1,512	43%	1,000		1,000	66%
140	Social Security/Medicare				308	1,103	28%	549	67	616	56%
141	Unemployment Insurance				22	80	28%	40	5	45	56%
142	Worker's Compensation				256	1,499	17%	477	58	535	36%
143	PERS/Retirement				338	1,208	28%	612	74	686	57%
145	Medical/Life Insurance				584	1,990	29%	1,028		1,028	52%
200	Supplies				818	500	164%	500		500	100%
299	Assets less than \$5000				258	0	***%			0	0%
300	Purchased Services				87	1,500	6%	1,500		1,500	100%
345	Telephone & Data Svcs				73	500	15%	100		100	20%
348	Wireless services				26	0	***%			0	0%
375	Education, Travel, Dues				1,045	2,000	52%	2,000		2,000	100%
940	Machinery & Equipment					2,500	0%	2,500		2,500	100%
	Account:				7,902	27,492	29%	16,612	1,088	17,700	64%
430670 Customer Accounting and Collection											
100	Personal Services	55,402	54,550	49,411	50,139	56,592	89%	58,827	3,295	62,122	110%
120	Overtime		2,027	3,846	3,690	0	***%	992	25	1,017	*****%
125	Compensated Absences		4,052	2,211	4,475	4,376	102%	4,500		4,500	103%
140	Social Security/Medicare	4,089	4,455	4,149	4,400	4,609	95%	4,842	254	5,096	111%
141	Unemployment Insurance	367	457	465	320	335	96%	324	18	342	102%
142	Worker's Compensation	2,569	2,879	3,029	3,515	4,110	86%	3,773	206	3,979	97%
143	PERS/Retirement	3,938	4,895	4,534	4,824	5,043	96%	5,384	278	5,662	112%
145	Medical/Life Insurance	12,783	12,552	7,562	6,778	7,614	89%	8,666	262	8,928	117%
200	Supplies	2,337	899	1,962	592	2,500	24%	2,500		2,500	100%
299	Assets less than \$5000			1,617		0	0%	5,000		5,000	*****%
Computers and printers											
300	Purchased Services	7,646	20,226	7,674	8,181	10,000	82%	10,000		10,000	100%
327	Interim City Attorney - C		428			0	0%			0	0%
345	Telephone & Data Svcs		105			0	0%			0	0%
354	Engineer Services	393		117		0	0%			0	0%
375	Education, Travel, Dues			1,310	1,429	0	***%			0	0%
395	Damage Payout		485	1,457	5,896	5,000	118%	2,000		2,000	40%
850	Settlement Payout		3,300			0	0%			0	0%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
900	Capital Outlay \$5,000+	24,632	24,870	39,877	30,431	30,000	101%	30,000		30,000	100%
	Water meters and accessories										
	Account:	114,156	136,180	129,221	124,670	130,179	96%	136,808	4,338	141,146	108%
524010	Advance to Golf Enterprise Fund										
860	Advance to funds				342,700		0 ***%			0	0%
	Account:				342,700		0 ***%	0	0	0	0%
	Fund:	647,020	724,601	624,734	1,638,038	2,554,497	64%	6,000,001	7,610	6,007,611	235%
											%
5390	Stormwater Project Fund										
430235	Storm Drainage										
200	Supplies		349	225		5,000	0%	5,000		5,000	100%
300	Purchased Services		8,966	870	5,675	10,000	57%	10,000		10,000	100%
327	Interim City Attorney - C		35			0	0%			0	0%
354	Engineer Services	10,659		396	93	10,000	1%	10,000		10,000	100%
358	Payment to General				512	512	100%	512		512	100%
900	Capital Outlay \$5,000+		869	770		0	0%	5,000		5,000	****%
940	Machinery & Equipment					50,000	0%	50,000		50,000	100%
	1/2 Vactor Truck										
	Account:	10,659	10,219	2,261	6,280	75,512	8%	80,512	0	80,512	107%
	Fund:	10,659	10,219	2,261	6,280	75,512	8%	80,512	0	80,512	107%
											%
7120	Fire Disability & Pension (Third Class City)										
420400	Fire Protection and Control										
300	Purchased Services	14,214	14,505		13,357		0 ***%			0	0%
	Account:	14,214	14,505		13,357		0 ***%	0	0	0	0%
	Fund:	14,214	14,505		13,357		0 ***%	0	0	0	0%
											%
	Grand Total:	6,704,690	6,488,761	6,495,695	7,520,514	10,528,781		13,941,939	45,252	13,987,191	