

CITY OF POLSON

RESOLUTION NO. 2019-#008

A RESOLUTION TO ADOPT A BUDGET FOR THE CITY OF POLSON, MONTANA FOR THE FISCAL YEAR 2019-2020.

WHEREAS, pursuant to MCA section 7-6-4021 the City Commission of the City of Polson, Montana, held a public hearing on the proposed preliminary budget and the permissive medical mills, on Monday, August 26, 2019 as required by law.

WHEREAS, pursuant to MCA section 7-6-4030 the City Commission of the City of Polson has finalized its fiscal year 2020 budget on Thursday, September 5, 2019 during the regularly scheduled City Commission Meeting.

NOW THEREFORE BE IT RESOLVED by the Polson City Commission;

1) that the final budget be approved and adopted, and that passage of this resolution authorizes appropriations to defray the expenses or liabilities for the 2019-2020 fiscal year in accordance with items set forth in the final budget at the total fund level, and

2) that the Department of Revenue has provided the City of Polson with its certified taxable valuation pursuant to MCA 15-10-202. The 2019 taxable value for district 23P and 23PT is \$9,990,153 less \$293,232 Incremental Taxable Value, which results in a 2019 Taxable Value of \$9,696,921. The form provided by the Department of Administration was used to determine and calculate the authorized mill levy under Section 15-10-420 MCA, and yields 142.24 mills, having a value of \$9,696.921 per mill, and

3) that the general fund mill levy for fiscal year 2019-2020 be fixed and adopted at 142.24 mills having a value of \$9,696.921 per mill for district 23P and 23PT, and

4) that pursuant to Municipal Budget Law contained in title 7 Chapter 6, Part 40 the annual budget appropriations may be amended as provided in MCA 7-6-4006(3) and 7-6-4012, and

5) that pursuant to Montana Codes 2-9-212, 2-18-703 and 15-10-420 as amended by SB0491, in addition to the above foregoing mill levy, the City Commission held a public hearing on August 26, 2019 and adopted this Resolution on September 5, 2019, allowing the City of Polson to impose 13.79 mills for permissive medical mills, with a value per mill of \$9,696.92 which will generate approximately \$133,689 for the purpose of offsetting increased health insurance premiums for fiscal year 2019-2020, and

6) that pursuant to the primary election held on June 6, 2006, when a 19.95 municipal mill levy for public safety operations and the purchase of public safety equipment was approved by the voters; In fiscal year 2020 the municipal mill levy of 19.95 mills with a value per mill of \$9,696.921 will generate approximately \$193,454, and

7) that the total mill levies for the City of Polson for fiscal year 2019-2020 be set at 175.98 mills, and

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

The effective date of this resolution shall be July 1, 2019.

Passed and approved on this 5th day of September 2019.

Paul Briney, Mayor

ATTEST: _____
Cora E. Pritt, City Clerk

State of Montana)

:

County of Lake)

On this _____ day of September 2019, before me, the undersigned a Notary Public for the State of Montana, personally appeared Paul Briney and Cora E. Pritt personally known to me as the Mayor and City Clerk of the City of Polson, Montana the municipal corporation that executed the within instrument, and acknowledged to me that such corporation executed the same.

In Witness Whereof, I have hereunto set my hand and affixed my Notarial Seal the day and year in this certificate first above written.

Notary Public for the State of Montana
Printed name: _____
Residing at Polson, Montana
My commission expires: _____

CITY OF POLSON
Summary of Appropriations by Fund and Object
For the Year: 2019 - 2020

Fund	Personal Services	Operating & Maintenance	Capital Outlay	Other Costs	Transfers	Total
1000 General All-Purpose Fund	\$ 2,028,347	\$ 590,635	\$ 273,897	\$ 191,160	\$ 2,500	\$ 3,086,539
2001 Fire Impact Fees			120,000			120,000
2002 Parks Impact Fees			9,500			9,500
2020 Police Municipal Services Levy	96,468	73,100	75,000			244,568
2211 Skate Park Fund			220,000			220,000
2212 Cultural Trust Grant				106		106
2213 Dog Park/Travis Dolphin		5				5
2214 Rotary Donation		1				1
2215 Hanging Basket Maintenance	5,500					5,500
2218 Carol Sampson Sherick Trail Memorial Fund		843				843
2223 Parks - Pickle Ball Courts Donations		2,200				2,200
2225 Employee Christmas Fund		2,000				2,000
2310 Tax Increment District		13,252		254,144		267,396
2350 Local Government Study Commission					30	30
2372 Permissive Medical Mills					134,952	134,952
2380 Stormwater System Fund		20,512			4,000	24,512
2386 Street Permits Revenue		18,000				18,000
2390 Drug Forfeiture Fund		16,500	17,000			33,500
2391 DUI Court Fee Fund		550				550
2394 Building Code Enforcement	93,771	30,630		400		124,801
2395 Tree Fund		3,750	1,000			4,750
2398 Credit Card Fees		5,000				5,000
2401 Light Maintenance District #19		17,900				17,900
2402 Light Maintenance District #20		12,500				12,500
2500 Weed Cleanup Maintenance Fund		1,500				1,500
702 Fire Training Center Donations		91				91
2703 Fire Memb. Donation Fund		6,000				6,000
2705 Downtown Christmas Light Fund		100				100
2710 Kids Safety/POLICE/FIRE		4				4
2720 Police Donations		3,500		4,400		7,900
2730 K-9 Donation Fund		71				71
2810 Police Training Fund		12,000				12,000
2820 Gas Apportionment Tax Fund		89,000		11,877		100,877
2821 Gas Tax- Special Street Allocation Program			121,495			121,495
2875 Police Federal Grants		2,500				2,500
3500 SPECIAL ASSESSMENT DEBT - Revolving Fund					20,000	20,000
3542 SID #42 Streetscape Main St. Imp. Project				66,225		66,225
4530 TIFD City Dock & Walkpath project					10	10
5010 Golf Fund	458,786	492,800	86,000	117,103		1,154,689
5045 Golf Training Center Construction Fund			150,000			150,000
5201 Water Impact Fees			360,000			360,000
5210 Water Fund	247,937	393,925	1,055,000	37,230		1,734,092
5301 Sewer Impact Fees			200,000			200,000
5310 Sewer Fund	208,114	444,134	3,871,109	689,580		5,212,937
Total:	\$ 3,138,923	\$ 2,253,003	\$ 6,560,001	\$ 1,372,225	\$ 161,492	\$ 13,485,644

Fiscal Year 2019 – 2020 Budget Message

To Polson City Commission and the Citizens of Polson:

The City held a public hearing on the preliminary budget on August 26, 2019. We are anticipating passing the final budget at the regular City Commission meeting on September 5, 2019. The following is a summary of budgeted resources for the City and budget highlights for specific funds.

Budget Overview

The City budget is prepared on a cash basis looking at current resources and current expenditures for governmental funds. Adjustments to convert the budget to full accrual for government-wide financial statement presentation are done on a supplemental schedule to the financial statements. The Proprietary funds are also budgeted on a cash basis and then converted to full accrual for final financial statement presentation. The total estimated revenue budget is \$12,504,209 and the total budgeted expenditures (appropriations) are \$13,485,644. The following table shows a condensed summary of the working capital at the beginning of the fiscal year, the estimated resources, budgeted expenditures and ending working capital by fund category. Working capital is the amount of operating liquidity that the City has to meet its ongoing obligations. Budgeted expenditures exceed estimated revenues by \$981,435. The majority of this excess (\$589,604) is in the enterprise funds where prior year reserves will be used to finish projects in these funds.

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Total all Funds
Beginning Working Capital	\$ 664,000	\$ 2,324,389	\$ 225,120	\$ 9	\$ 7,189,318	\$ 10,403,727
Total Estimated Revenues	2,978,465	1,235,230	68,400	-0-	8,222,114	12,504,209
Total Budgeted Expenditures	3,086,539	1,501,152	86,225	10	8,811,718	13,485,644
Projected Ending Working Capital	\$ 555,926	\$ 2,058,467	\$ 207,295	\$ (1)	\$ 6,599,714	\$ 9,421,401

Although the General Fund will always continue to present budgeting challenges, we managed to hold down expenditures in many line items in the General Fund and once again have met our 16.67% fund balance reserve in the General Fund. The 16.67% fund balance reserve was set as part of Ordinance #2015-003. Cities and towns are allowed to carry a fund balance reserve of up to 50% of budgeted expenditures in tax levied funds. A city our size should have a fund balance in the 15 to 25 percent range to cover expenditures from July to November of the current budget year as tax revenues are not received until December from the County. The

Fiscal Year 2019 – 2020 Budget Message

16.67% is on the lower end of the scale, but sets a minimum that can carry the City through the first 5 months, but it doesn't leave extra funds for capital outlay reserves.

We received our certified property values from the Department of Revenue (DOR) on August 5, 2019. The City has a current year increase in taxable value of \$424,906 (4.58%) from the previous year's value. This will raise \$1,379,290 in tax revenue for the General Fund. The packet contains a mill levy history sheet showing the changes from year to year. This is the first year of a two year re-appraisal cycle. We contacted the DOR to see how many AB26 forms (informal classification and reappraisal review) were filed for the City, but have not received that information. The DOR indicated that for the County it was higher than normal. We do budget for the full amount of tax revenue that is calculated. However, there is some uncertainty as to the tax revenues that the City will actually receive as the values may continue to change and it is likely that there may be significant tax protests filed. The certified value process continues to cause concern for us as well as other cities and counties. The lack of transparency in the State's calculations for figuring newly taxable value and changes in centrally assessed value have caused the City concern over the past four – five years. The City will levy 142.24 mills for the General Fund compared with 145.37 for FY18, 19.95 mills for the Police Municipal Services Levy Fund (same as prior year), and 13.79 mills for the Permissive Levy Fund (this fund provides revenue to help cover health insurance costs) compared with 12.1 mills for FY18.

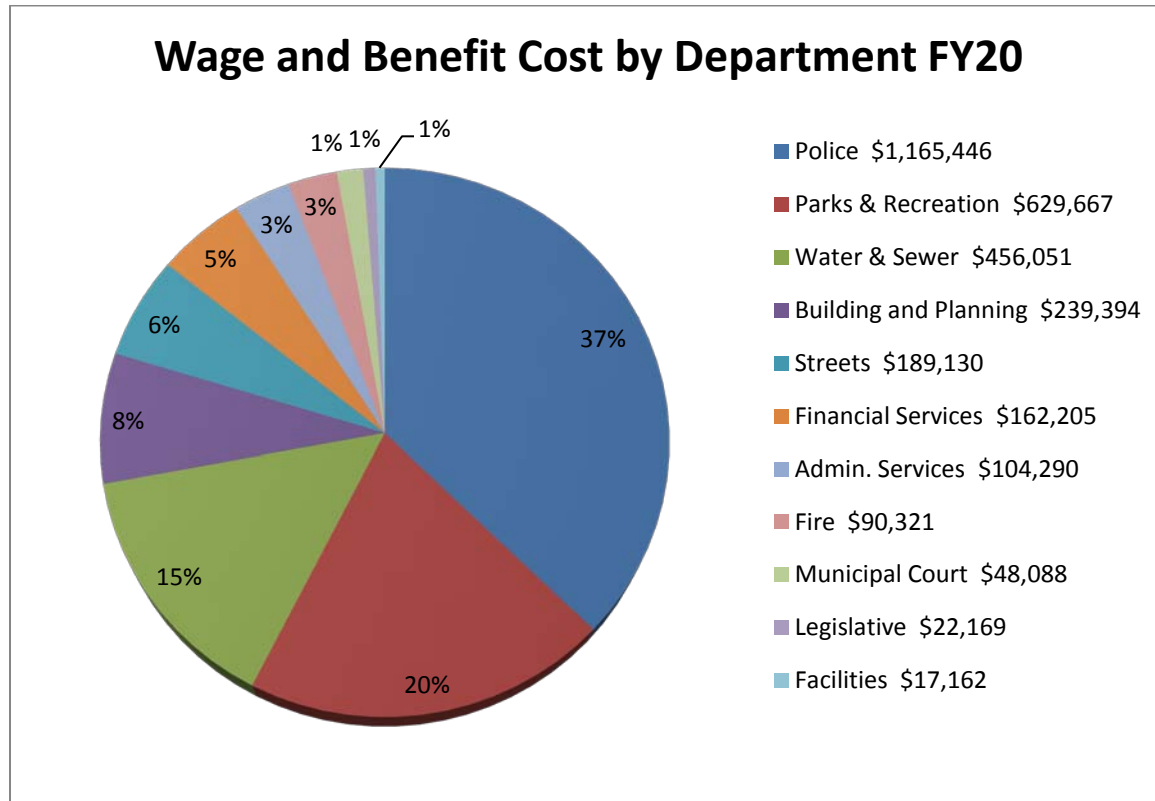
The Tax Increment Financing district (TIFD) incremental valuation has increased \$82,841 from last year (3.94%). This year the estimated tax revenue for the TIFD is \$205,921.

The City receives an annual payment-in-lieu-of-tax (PILT) from the Confederated Salish & Kootenai Tribes for the KwaTaqNuk Resort and for tribal housing complexes within the City. This PILT is approximately \$35,000 - \$40,000 for the resort based on General Fund expenditures each year. The tribal housing complex has been \$6,150 for the past several years based on the number of units. For the 2019 tax year the City will receive a PILT from the affordable housing complex in Ridgewater owned by Polson Landing LLLP. Based on an assessed valuation of \$5,174,769 and a taxable value of \$69,859, the City will receive a General Fund PILT of \$9,937, a Police Municipal Services Levy Fund PILT of \$1,394 and a Permissive Levy Fund PILT of \$963 this year.

We are reviewing the salary matrix that was set up for the regular full time employees that was modeled off of the step system implemented for the Police Department. It has not been used in a consistent manner and needs to be changed to a different scale that can be applied consistently. The City is trying to keep wages in parity with other cities of similar size and with Lake County and at the same time provide some flexibility in placement of individuals based on experience. The standard CPI database we use for reviewing a COLA (cost-of-living adjustment) increase is the West Urban, all urban consumers, not seasonally adjusted #CUUS0400SA0. This year's percentage increase from July 2018 to July 2019 is 2.7% for this CPI database. The CPI index used for social security gave a 2.8% COLA to those recipients. The City has budgeted a 3% COLA (Cost of Living Adjustment) for all full-time and permanent part-time employees. A complete list of full-time and permanent part-time wage information can be found in the budget packet.

The following is a break-down of total wage and benefit costs for each department for FY2020:

Fiscal Year 2019 – 2020 Budget Message



Healthcare costs continue to be one of the City's largest budget items. The City offers two health insurance plans through Blue Cross/Blue Shield. There is a high deductible plan with a \$5,000/\$10,000 deductible for Individual/Family and a low deductible plan with a \$3,000/\$6000 deductible for Individual/Family. The City also offers dental, vision and basic life and AD&D insurance benefits. For FY20 the City negotiated a "flat" (no increase) premium from Blue Cross/Blue Shield and received a flat premium from the other carriers. Employees are contributing a total of \$41.08 per month to the cost of insurance for employee coverage. Employee/spouse is paying an extra \$41.08 per month (\$82.16 total); Employee/child is paying an extra \$46.22 per month (\$87.30 total) and Employee/family is paying an extra \$87.30 (\$128.38 total) per month for those on the high deductible plan. Those on the low deductible plan are paying \$102.70 per month for their plan. The City pays the rest of the premium cost on these plans. Spouse/Child/Family coverage is all at the employee's expense on the 80/20 plan. These amounts represent a 3% increase over the prior year. The City will levy 13.79 mills for the Permissive Levy Fund which helps cover insurance costs for the governmental funds.

The City had a large increase in the Liability Insurance premium from our carrier MMIA (Montana Municipal Interlocal Authority) of \$33,578. There are several factors involved in this increase. The City's modification factor is based on the claim history over the past five years. This factor increased from 1.26 for FY19 to 1.46 for FY20 – a 16% increase based on our less than stellar claim history. Also the City has a negative fund balance of \$121,829 (claim payouts exceed premiums by this much) as of June 30, 2018. The formula for premium credits has been changed so that cities with negative fund balances have their premium credit applied against the fund balance instead of against their premiums. According to the risk manager at MMIA we can expect increases in the liability premium as the formula changes are a five year phase-in. This increase in the liability premium negated the increase in tax revenue for FY20.

Fiscal Year 2019 – 2020 Budget Message

Specific Fund Highlights that have been budgeted based on the Strategic Plan and needed projects are as follows:

Governmental Funds:

Administration:

- Match for CIP (Capital Improvement Plan) Planning Grant if received \$17,000
- Technology Infrastructure hardware/software \$24,000
- TIF grants for façade and infrastructure improvements \$174,325

Police:

- Public Safety Building Planning to Continue
 - Public Education & Bond Counsel consultation \$15,000
- Police Vehicle \$60,000

Fire:

- Purchase used fire engine and tools with debt \$230,000
- Turn-outs and pagers \$20,000
- Replacement of Expiring SCBA Equipment with grant funding \$100,000
- Fire Department Relief Association Actuarial Study \$5,000
- Share in cost of new Flush Truck with Streets Department \$8,832 thru MACI grant
- Sale of current Flush Truck estimated at \$25,000

Parks and Recreation:

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.

- Wind screen for Pickle Ball Court with donation funding \$2,200
- Possible completion of Skate Park Addition through donation funding \$220,000
- Purchase of zero-turn mower through Parks Impact Fees

Building:

- No major increases expected

Planning:

- No major increases expected.
- Applying for grant for CIP (capital improvement plan) funding

Fiscal Year 2019 – 2020 Budget Message

Streets:

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

- Major equipment repairs on Truck #2
- Share of purchase of Flush Truck with MACI grant funds – shared with Fire department \$17,665
- Use of 2018 special gas tax money for project on 2nd Street East and Hwy 93 - \$37,803 remaining
- Project to be decided for use of 2019 special gas tax money - \$83,693

Enterprise Funds:

Water:

- Hillside Reservoir Replacement Engineering, grant writing and excavation \$360,000
- Build Well House and connect Well No. 8 to the system \$600,000 (total project estimated at \$1,000,000 – remainder in FY21)
- Meter Technology upgrade and new meters

Sewer:

- Lift Station at Ridgewater – (City share) (from Impact Fee Fund) \$200,000
- Two Ton Boom Truck - \$100,000
- Sewer line upgrade project - \$1,825,000 with local funds, grant funds and loan funding
- Wastewater Treatment Plant completion \$736,109
- Replacement of Lakeview Village Lift Station \$250,000

Golf:

- Scheduled equipment purchases \$86,000
- Construction of Training Center with donations - \$150,000

Sincerely,

Wade Nash, Interim City Manager

Cindy Dooley, Finance Officer

CITY OF POLSON

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	CURRENT YEAR ACTUAL LEVY	CARRY FORWARD MILLS AVAILABLE
1998-1999**	5,393,523	N/A	N/A	84.00		
1999 - 2000	5,467,372	1.37%	84.00	91.60	91.60	0.00
2000 - 2001	5,269,465	-3.62%	91.60	99.97	99.97	0.00
2001 - 2002	5,512,382	4.61%	99.97	98.12	98.12	0.00
2002 - 2003	6,019,662	9.20%	98.12	99.72	99.72	0.00
2003 - 2004	6,281,917	4.36%	99.72	108.42	108.42	0.00
2004 - 2005	6,436,762	2.46%	108.42	110.90	110.90	0.00
2005 - 2006	6,675,293	3.71%	110.90	112.32	112.32	0.00
2006 - 2007	6,794,637	1.79%	112.32	115.76	115.76	0.00
2007 - 2008	7,335,440	7.96%	115.76	116.73	116.73	0.00
2008 - 2009	7,801,819	6.36%	116.73	119.80	119.80	0.00
2009 - 2010	8,484,195	8.75%	119.80	121.06	121.06	0.00
2010 - 2011	8,678,050	2.28%	121.06	126.95	126.95	0.00
2011 - 2012	8,997,261	3.68%	126.95	124.88	124.88	0.00
2012 - 2013	9,247,833	2.78%	124.88	124.97	124.97	0.00
2013 - 2014	9,411,087	1.77%	124.97	124.74	124.74	0.00
2014 - 2015	9,795,099	4.08%	124.74	123.85	123.85	0.00
2015 - 2016	8,858,075	-9.57%	123.85	139.04	139.04	0.00
2016 - 2017	9,004,456	1.65%	139.04	142.90	142.90	0.00
2017 - 2018	9,324,895	3.56%	142.90	141.21	141.21	0.00
2018-2019	9,272,015	-0.57%	141.21	145.37	145.37	0.00
2019-2020	9,696,921	4.58%	145.37	142.24	142.24	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.

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

13.79 Mills Permissive Medical Levy
 19.95 Mills Police Municipal Services Levy

Salary Schedule - Full Time & Permanent Part-time Governmental Employees
3% COLA UNLESS OTHERWISE NOTED
Pay Schedule: Biweekly

	FY20	FY20	FY20	FY20	FY19	FY19	FY19	Comments
		Pay Period	Pay Period	Base Wage	Pay Period	Pay Period	Base Wage	
Position	FTE	Hourly Rate	Salary	Expense	Hourly Rate	Salary	Expense	
City Manager (Jan - June 2020)	1.00		\$ 3,475.14	\$ 45,177		\$ 3,475.14	\$ 90,354	
Interim City Manager (Jul - Dec 2019)			1,500.00	9,000		1,000.00	7,500	FY19 - 6 months @ \$1,000/mo & 1 month @ \$1,500
Finance Officer	1.00		2,485.97	64,635		2,413.56	62,753	
Admin/Finance Assistant	0.75	19.44		30,320	18.87		29,437	
City Clerk	1.00	22.62		47,047	21.71		45,157	FY20 - 25 cent increase plus COLA
Janitor - City Hall	0.15	12.00		3,432	10.30		3,214	FY20 - position started Aug 2019
Reception/Customer Service	0.50	13.00		11,267			-	FY20 - new position starting Sept 2019
Court Clerk	1.00	17.23		35,838	16.73		34,798	
Police Clerk/Evidence Technician	1.00	19.09		39,707	18.53		38,542	
Code Enforcement Officer	1.00	14.71		30,597	14.28		7,426	FY19 - Position started Apr 2018
Police Patrol Officer 1/2*	1.00	20.97		39,983			-	FY20 - new position Aug 2019
Police Patrol Officer 1/2	1.00	20.97		43,618	20.16		41,933	FY20 - 1% Step + COLA
Police Patrol Officer 1/2	1.00	20.97		43,618	20.16		41,933	FY20 - 1% Step + COLA
Police Patrol Officer	0.55	21.60		24,710	20.76		21,590	FY20 - 1% Step + COLA
Police Patrol Officer 1/3	1.00	21.17		44,034	20.35		42,328	FY20 - 1% Step + COLA
Police Patrol Officer 1/3	1.00	21.17		44,034	20.35		42,328	FY20 - 1% Step + COLA
Police Patrol Officer 1/4	1.00	21.38		44,470	20.55		42,744	FY20 - 1% Step + COLA
Police Patrol Officer 1/4	1.00	21.38		44,470	20.55		42,744	FY20 - 1% Step + COLA
Police Patrol Officer 1/6	1.00	21.81		45,365	20.96		43,597	FY20 - 1% Step + COLA
Police Patrol Officer 1/7	1.00	22.03		45,822	21.18		44,054	FY20 - 1% Step + COLA
Police Patrol Officer 1/7	1.00	22.03		19,093	21.18		-	FY20 - 1% Step + COLA (5 months)
Police Patrol Officer 1/7	1.00	22.03		45,822	21.18		44,054	FY20 - 1% Step + COLA
Police DTF/Corporal Officer 2/11	1.00	23.95		49,816	23.02		47,882	FY20 - 1% Step + COLA
Police Sergeant 3/12	1.00	25.18		52,374	24.21		50,357	FY20 - 1% Step + COLA
Police Captain				-		2,452.19	31,878	FY20 - not rehiring
Assistant Police Chief	1.00		2,675.24	69,556		2,597.32	67,530	FY19 - Police Captain promoted
Police Chief	1.00		3,029.67	78,771		2,941.43	76,477	
Streets - winter employee	0.25	13.39		6,963			-	
Street Employee	1.00	16.97		35,298	16.48		34,278	
Street Employee	1.00	17.97		37,378	16.48		34,278	FY20 - \$1.00 increase + COLA
Street Superintendent	1.00	22.61		47,029	18.49		38,459	FY19- Senior Street Operator; FY20 - promotion
Street Dept. Administrator				-		400.49	8,811	FY20 - discontinued (Fire Chief was administrator for 11 months)
Building Inspector	1.00	24.21		50,357	29.96		36,371	FY19 - 7 months
Parks Custodian	0.47	13.39		13,090				FY20 - Shared position with Golf .28 FTE & Streets .25 FTE
Assistant Parks Foreman	0.75	12.00		18,720	11.65		18,174	FY20 - 9 month position
Parks Foreman	1.00	17.31		36,005	16.81		34,965	
Director of Parks and Recreation	0.50		3,050.94	39,662		2,962.08	38,507	FY20 - 50% Parks/50% Golf
Fire Chief	1.00		2,750.04	71,501		2,669.94	69,418	
Building & Planning Technician	1.00	18.81		36,777	18.26		35,702	
Planning Official	1.00	24.90		51,792	24.17		50,274	
*1/2 indicates lane and step								

City of Polson
FY20 Budget
Prepared by: Cindy M Dooley, CPA Finance Officer
09/03/2019
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Salary Schedule - Full Time & Permanent Part-time Enterprise Employees
3% COLA UNLESS OTHERWISE NOTED
Pay Schedule: Biweekly

[illegible]



2019 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. 2019 Total Market Value ¹	\$	679,075,565
2. 2019 Total Taxable Value ²	\$	9,990,153
3. 2019 Taxable Value of Newly Taxable Property	\$	123,899
4. 2019 Taxable Value less Incremental Taxable Value ³	\$	9,696,921
5. 2019 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
ORD591	1,726,682	1,433,450	293,232

Total Incremental Value \$ 293,232

Preparer Erika Jennison

Date 8/5/2019

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

2019 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

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

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

GENERAL FUND

FYE June 30, 2020

Entity Name: CITY OF POLSON

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year (from Prior Year's form Line 17)	\$ 1,347,873	\$ 1,347,873
(2)	Add: Current year inflation adjustment @ 1.02%		\$ 13,748
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)	\$ -	\$ -
(4) = (1) + (2) + (3)	Adjusted ad valorem tax revenue		\$ 1,361,621
<u>ENTERING TAXABLE VALUES</u>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 9,990,153	\$ 9,990,153
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)	\$ (293,232)	\$ (293,232)
(7) = (5) + (6)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 9,696.921
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (123,899)	\$ (123,899)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)	\$ -	\$ -
(10) = (7) + (8) + (9)	Adjusted Taxable value per mill		\$ 9,573.022
(11) = (4) / (10)	CURRENT YEAR calculated mill levy		142.24
(12) = (7) x (11)	CURRENT YEAR calculated ad valorem tax revenue		\$ 1,379,290
<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00	0.00
(14) = (11) + (13)	Total current year authorized mill levy, including Prior Years' carry forward mills		142.24
(15) = (7) x (14)	Total current year authorized ad valorem tax revenue assessment		\$ 1,379,290
<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>			
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	142.24	142.24
(17) = (7) x (16)	Total ad valorem tax revenue actually assessed in current year		\$ 1,379,290
<u>RECAPITULATION OF ACTUAL:</u>			
(18) = (10) x (16)	Ad valorem tax revenue actually assessed		\$ 1,361,667
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 17,623
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21) = (18) + (19) + (20)	Total ad valorem tax revenue actually assessed in current year		\$ 1,379,290
(22) = (14) - (16)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		0.00

Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2020

Entity Name: CITY OF POLSON

Step A: Input in Yellow Cells		Fiscal Year	<u>Line 1</u> : BASE Year = Total <i>Actual</i> Annual Employer Contribution for Group Benefits in BASE Year <u>Line #2</u> : Budgeting For = Total <i>Budgeted</i> Annual Employer Contribution For Group Benefits	Average Monthly Employer Contribution per Employee	Actual # of Employees 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	2020	\$239,813.00	\$689.12	29
(3)	Increase from BASE Year (Decreases will be reported as zero)			\$384.16	0

Step B:		Fiscal Year	2020
		2019	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund	\$9,696,921.00	

Step C:		(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
Calculation of:			
(5) BASE Contribution			
(6) Increase in Employer Contribution from BASE Year			
		\$106,123.77	\$133,689.23

Step D: Must be deposited into Fund 2372		Fund #2372 Permissive Medical Levy			
Transition clause per L2009 SB 491, Section 4, has expired.		Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Value Per Mill	Fund 2372 Total Generated Tax Revenue
(7)	Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2020	13.79	\$9,696.92	\$133,689.23

CITY OF POLSON
REVENUES COMPARED WITH EXPENDITURES
For the Year: 2019 - 2020

Fund	Cash Available	Proposed Revenues	Proposed Expenditures	AP/AR Outstanding	Cash Remaining
1000 General All-Purpose Fund	614,638.03	2,978,465.00	3,086,539.00	49,361.88	555,925.91
2001 Fire Impact Fees	122,862.23	20,100.00	120,000.00	0	22,962.23
2002 Parks Impact Fees	53,902.06	8,250.00	9,500.00	0	52,652.06
2020 Police Municipal Services Levy	123,624.10	195,598.00	244,568.00	9,244.03	83,898.13
2170 Airport	5.22	0	0	0	5.22
2210 Parks/Salish Point	20,708.68	125	0	0	20,833.68
2211 Skate Park Fund	75,262.55	145,600.00	220,000.00	0	862.55
2212 Cultural Trust Grant	105.72	0	106	0	-0.28
2213 Dog Park/Travis Dolphin	4.19	0	5	0	-0.81
2214 Rotary Donation	0.9	0	1	0	-0.1
2215 Hanging Basket Maintenance	24.51	4,510.00	5,500.00	1,467.50	502.01
2216 Parkland Subdivision Fee (formerly 7060)	39,190.49	2,200.00	0	0	41,390.49
2218 Carol Sampson Sherick Trail Memorial Fund	842.8	0	843	0	-0.2
2219 Parks Donations	446.98	105	0	0	551.98
2221 Eagle Scout Project Fund	12.5	0	0	0	12.5
2222 Park Donations - Restricted	2,040.06	10	0	0	2,050.06
2223 Parks - Pickle Ball Courts Donations	24.54	2,000.00	2,200.00	960	784.54
2225 Employee Christmas Fund	2,551.15	265	2,000.00	0	816.15
2310 Tax Increment District	886,008.52	223,891.00	267,396.00	1,191.32	843,694.84
2350 Local Government Study Commission	0	30	30	0	0
2372 Permissive Medical Mills	0	134,952.00	134,952.00	4,820.29	4,820.29
2380 Stormwater System Fund	615,247.57	115,800.00	24,512.00	11,570.62	718,106.19
2386 Street Permits Revenue	22,232.25	3,620.00	18,000.00	0	7,852.25
2390 Drug Forfeiture Fund	27,594.13	7,180.00	33,500.00	164.65	1,438.78
2391 DUI Court Fee Fund	597.81	1,005.00	550	0	1,052.81
2394 Building Code Enforcement	97,837.86	123,100.00	124,801.00	-459.8	95,677.06
2395 Tree Fund	4,064.40	2,515.00	4,750.00	-660	1,169.40
2398 Credit Card Fees	987.52	4,800.00	5,000.00	0	787.52
2401 Light Maintenance District #19	275.29	17,520.00	17,900.00	320.26	215.55
2402 Light Maintenance District #20	2,481.94	12,045.00	12,500.00	283.24	2,310.18
2500 Weed Cleanup Maintenance Fund	22,191.77	110	1,500.00	0	20,801.77
2510 Sidewalk Loan Fund	63,110.72	325	0	0	63,435.72
2702 Fire Training Center Donations	90.44	0	91	0	-0.56
2703 Fire Memb. Donation Fund	6,334.30	35	6,000.00	0	369.3
2705 Downtown Christmas Light Fund	890.36	5	100	0	795.36
2710 Kids Safety/POLICE/FIRE	3.15	0	4	0	-0.85
2720 Police Donations	4,628.90	5,275.00	7,900.00	0	2,003.90
2730 K-9 Donation Fund	70.29	0	71	0	-0.71
2810 Police Training Fund	11,736.35	14,560.00	12,000.00	0	14,296.35
2820 Gas Apportionment Tax Fund	50,428.73	103,507.00	100,877.00	-1,005.23	52,053.50
2821 Gas Tax- Special Street Allocation Program	37,802.98	83,692.00	121,495.00	0	-0.02
2875 Police Federal Grants	0	2,500.00	2,500.00	0	0
2932 Parks ARRA Recycle Grant	73.6	0	0	0	73.6
2943 RCDI/Growth Policy	194.29	0	0	0	194.29
3500 SPECIAL ASSESSMENT DEBT-Revolving Fund	157,941.05	800	20,000.00	0	138,741.05
3542 SID #42 Streetscape Main St. Imp. Project	63,889.70	67,600.00	66,225.00	3,288.88	68,553.58
4530 TIFD City Dock & Walkpath project	9.04	0	10	0	-0.96
5010 Golf Fund	397,896.63	1,088,850.00	1,154,689.00	-11,885.18	320,172.45
5045 Golf Training Center Construction Fund	0	150,000.00	150,000.00	0	0
5201 Water Impact Fees	470,180.61	72,500.00	360,000.00	-3,291.52	179,389.09
5210 Water Fund	3,126,624.11	1,133,800.00	1,734,092.00	101,973.65	2,628,305.76
5301 Sewer Impact Fees	235,623.91	31,200.00	200,000.00	0	66,823.91
5310 Sewer Fund	3,713,579.78	5,745,764.00	5,212,937.00	-841,383.79	3,405,022.99
Totals	11,076,874.71	12,504,209.00	13,485,644.00	-674,039.20	9,421,400.51

FINAL EXPENDITURE BUDGET

FY2020



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CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2019 - 2020

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1000 General All-Purpose Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
						18-19	18-19	19-20	19-20	19-20	19-20
410100 Legislative Services											
100	Personal Services	20,493	19,994	19,915	20,008	20,400	98%	20,400		20,400	100%
140	Social Security/Medicare	1,568	1,529	1,523	1,531	1,561	98%	1,561		1,561	100%
143	PERS/Retirement	496	495	401	202	206	98%	208		208	101%
196	Non-cash pension costs -	165	172	132		0	0%			0	0%
200	Supplies	288	30	262		300	0%	300		300	100%
231	Gas, Oil, Diesel Fuel, Gr	26	10			0	0%			0	0%
299	Assets less than \$5000		1,953			0	0%			0	0%
300	Purchased Services		182	1,330	7	1,500	0%	1,500		1,500	100%
345	Telephone & Data Svcs	412	418	423	447	430	104%	450		450	105%
375	Education, Travel, Dues	2,182	75	1,648	490	1,700	29%	1,700		1,700	100%
393	Election Services	2,821				2,000	0%	1,200		1,200	60%
	City Commission election										
	Account:	28,451	24,858	25,634	22,685	28,097	81%	27,319	0	27,319	97%
410360 Municipal Court											
100	Personal Services	15,823	21,505	30,929	31,357	32,598	96%	35,840	-2,800	33,040	101%
120	Overtime	1,359	324			0	0%			0	0%
125	Compensated Absences	1,655	1,743	2,181	2,755	2,200	125%		2,800	2,800	127%
140	Social Security/Medicare	1,414	1,743	2,393	2,470	2,520	98%	2,599		2,599	103%
141	Unemployment Insurance	104	130	215	256	261	98%	197		197	75%
142	Worker's Compensation	87	284	481	537	548	98%	520		520	95%
143	PERS/Retirement	1,558	1,973	2,804	2,923	2,982	98%	3,107		3,107	104%
145	Medical/Life Insurance	2,789	4,156	5,761	5,693	5,838	98%	5,825		5,825	100%
196	Non-cash pension costs -	519	687	923		700	0%			0	0%
200	Supplies	2,198	587	700	304	2,000	15%	800		800	40%
299	Assets less than \$5000	1,165	155	781	754	2,000	38%	2,000		2,000	100%
	\$2,000 Computer										
300	Purchased Services	508	2,122	3,515	2,028	3,600	56%	2,000		2,000	56%
345	Telephone & Data Svcs	1,071	1,015	1,204	1,273	1,100	116%	1,300		1,300	118%
348	Wireless services	200	148			0	0%			0	0%
375	Education, Travel, Dues	1,940	1,769	4,252	2,799	5,000	56%	3,500		3,500	70%
398	City Judge Contracted Ser	19,886	19,800	19,800	19,800	19,800	100%	22,200		22,200	112%
	Account:	52,276	58,141	75,939	72,949	81,147	90%	79,888	0	79,888	98%
410362 Jury Services											
300	Purchased Services	115	242			400	0%	400		400	100%
394	Jury and Witness Fees	367				2,000	0%	2,000		2,000	100%
	Account:	482	242			2,400	0%	2,400	0	2,400	100%
410400 Administrative Services											
100	Personal Services	88,198	80,470	85,641	49,750	98,054	51%	78,337	-10,500	67,837	69%
118	Severance Pay				45,177	0	***%			0	0%
125	Compensated Absences	8,472	12,668	7,850	10,702	8,000	134%		10,500	10,500	131%
140	Social Security/Medicare	7,780	7,531	7,933	8,032	8,921	90%	4,743		4,743	53%
141	Unemployment Insurance	571	555	675	660	875	75%	431		431	49%
142	Worker's Compensation	485	562	555	841	622	135%	1,328		1,328	214%
143	PERS/Retirement	7,987	8,355	8,776	9,130	9,734	94%	5,231		5,231	54%

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CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
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1000 General All-Purpose Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
145 Medical/Life Insurance		2,511	1,684	895	1,357	177	767%	11,626		11,626	6568%
150 MPORS					980	0	***%	2,594		2,594	*****%
151 Medical 75% Reimbursement		7,052	5,104	6,418	5,307	6,418	83%			0	0%
160 Car Allowance			2,837	4,200	1,225	4,200	29%			0	0%
196 Non-cash pension costs -		375	172	189		200	0%			0	0%
200 Supplies		38	235		105	300	35%	300		300	100%
231 Gas, Oil, Diesel Fuel, Gr		747	130			0	0%			0	0%
299 Assets less than \$5000		909	1,586			0	0%			0	0%
300 Purchased Services		406	1,134	246	178	300	59%	7,700		7,700	2567%
\$7,500 City Manager Search											
\$200 Other purchased services											
345 Telephone & Data Svcs		1,111	804	865	850	1,000	85%	900		900	90%
348 Wireless services		747	1,087	1,019	291	1,100	26%	500		500	45%
354 Engineer Services			313	253	58	400	15%			0	0%
375 Education, Travel, Dues		2,201	1,871	234	599	2,500	24%	1,000		1,000	40%
380 Memberships						1,000	0%	1,000		1,000	100%
Account:		129,590	127,098	125,749	135,242	143,801	94%	115,690	0	115,690	80%
410500 Financial Services											
100 Personal Services		115,217	98,273	98,121	111,065	113,984	97%	126,850	-12,000	114,850	101%
125 Compensated Absences		13,364	8,942	7,151	11,301	7,500	151%		12,000	12,000	160%
140 Social Security/Medicare		9,518	8,116	7,920	9,045	9,115	99%	9,201		9,201	101%
141 Unemployment Insurance		707	590	684	918	911	101%	698		698	77%
142 Worker's Compensation		663	597	540	680	648	105%	618		618	95%
143 PERS/Retirement		10,638	8,973	8,916	10,460	10,411	100%	10,998		10,998	106%
145 Medical/Life Insurance		28,258	21,064	14,491	12,354	11,677	106%	13,840		13,840	119%
196 Non-cash pension costs -		3,397	2,406	3,027		2,500	0%			0	0%
200 Supplies		332	626	1,275	448	650	69%	650		650	100%
231 Gas, Oil, Diesel Fuel, Gr		29	38	29		50	0%			0	0%
299 Assets less than \$5000		243			10	2,000	1%	2,500		2,500	125%
\$2,500 Computer system - Finance Officer											
300 Purchased Services		505	302	339	250	350	71%	350		350	100%
331 License and Permits		150	125	75	125	300	42%	250		250	83%
345 Telephone & Data Svcs		899	894	939	1,263	1,200	105%	1,300		1,300	108%
375 Education, Travel, Dues		2,436	553	79	3,150	4,000	79%	2,500		2,500	63%
380 Memberships		160	320	260	260	350	74%	300		300	86%
808 Cash Short (Long)		-1	1			0	0%			0	0%
Account:		186,515	151,820	143,846	161,329	165,646	97%	170,055	0	170,055	103%
411100 Legal Services											
200 Supplies			323			0	0%			0	0%
356 Chief Legal Officer - Civ		48,000	50,400	52,800	60,762	52,800	115%	70,800		70,800	134%
\$42,000 Civil Attorney											
\$28,800 Criminal Attorney											
357 Litigation Expenses/Outsi			2,986	7,321		3,500	0%	1,500		1,500	43%
375 Education, Travel, Dues				1,046	693	1,400	50%	1,500		1,500	107%
Account:		48,000	53,709	61,167	61,455	57,700	107%	73,800	0	73,800	128%

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Expenditure Budget Report -- MultiYear Actuals
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1000 General All-Purpose Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
411200 Facilities (Shared Costs)											
100 Personal Services		3,980	2,639	3,774	2,778	6,079	46%	11,267	2,232	13,499	222%
	Added Janitor wages										
120 Overtime				114		0	0%			0	0%
125 Compensated Absences				196	1,266	0	***%		1,200	1,200	*****%
140 Social Security/Medicare		304	205	312	306	462	66%	862	262	1,124	243%
141 Unemployment Insurance		22	15	27	30	46	65%	62	19	81	176%
142 Worker's Compensation		255	167	269	314	437	72%	55	226	281	64%
143 PERS/Retirement				10	75	434	17%	977		977	225%
145 Medical/Life Insurance				17	267	1,087	25%			0	0%
200 Supplies		8,395	5,400	6,469	5,478	7,000	78%	6,000		6,000	86%
219 Safety Program					12	1,000	1%	1,000		1,000	100%
231 Gas, Oil, Diesel Fuel, Gr		41				250	0%			0	0%
299 Assets less than \$5000		3,826	5,251	1,056	5,576	12,900	43%	5,000		5,000	39%
300 Purchased Services		44,400	41,359	55,192	55,194	60,000	92%	77,000		77,000	128%
	Includes \$17K match for CDBG Planning Grant for CIP if awarded.										
322 Technology Infrastructure					15,000	15,000	100%	3,000		3,000	20%
	Switch email server to Microsoft Office 365 plan										
341 Electric		11,897	13,668	13,145	13,458	15,000	90%	14,500		14,500	97%
345 Telephone & Data Svcs		2,030	2,070	1,897	1,718	2,100	82%	1,800		1,800	86%
354 Engineer Services		439	174	156		500	0%			0	0%
375 Education, Travel, Dues		1,542	159	1,408	135	0	***%			0	0%
380 Memberships		1,536	1,481	1,672	1,917	1,550	124%	1,950		1,950	126%
510 Insurance Premiums		118,818	133,001	148,009	146,542	146,542	100%	180,233		180,233	123%
	Major increase in liability premium due to increase in MOD factor from 1.26 to 1.46.										
	Also premium rebate applied to negative fund balance with MMIA instead of being used as a credit against the premium.										
	Prior year liability ins premium was \$109,130.										
	\$142,708 FY20 LIABILITY PREMIUM										
	\$37,525 FY20 PROPERTY PREMIUM										
515 Insurance Deductibles					750	0	***%			0	0%
875 Fines & Forfeitures		165	3,000			0	0%			0	0%
900 Capital Outlay \$5,000+		7,480	25,356			0	0%			0	0%
920 Land/Building				50,805		0	0%			0	0%
940 Machinery & Equipment						15,000	0%	21,000		21,000	140%
	Switch to domain network from peer-to-peer, standardize backups										
Account:		205,130	233,945	284,528	250,816	285,387	88%	324,706	3,939	328,645	115%
420140 Crime Control and Investigation											
100 Personal Services		473,572	500,958	625,498	612,235	617,404	99%	736,125	-55,000	681,125	110%
120 Overtime		47,341	41,292	39,574	36,778	27,751	133%	41,833		41,833	151%
125 Compensated Absences		93,007	68,323	61,209	51,702	65,000	80%		55,000	55,000	85%
140 Social Security/Medicare		8,720	10,787	12,990	12,535	12,625	99%	13,496		13,496	107%
141 Unemployment Insurance		3,465	3,440	4,817	5,333	5,460	98%	4,279		4,279	78%
142 Worker's Compensation		33,021	33,337	40,006	41,483	42,465	98%	42,860		42,860	101%
143 PERS/Retirement		18,711	21,969	24,089	19,940	19,479	102%	15,511		15,511	80%
145 Medical/Life Insurance		82,127	74,747	104,887	98,989	107,492	92%	124,780		124,780	116%

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1000 General All-Purpose Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
146 Medical Payback		4,962				0	0%			0	0%
150 MPORS		62,112	57,422	68,117	68,335	78,968	87%	90,094		90,094	114%
195 Non-cash pension costs -		86,203	136,217	143,027		160,000	0%			0	0%
196 Non-cash pension costs -		4,695	4,296	5,462		4,500	0%			0	0%
200 Supplies		28,071	16,146	20,207	15,832	20,000	79%	20,000		20,000	100%
231 Gas, Oil, Diesel Fuel, Gr		25,199	26,858	33,879	35,349	36,000	98%	36,000		36,000	100%
260 Clothing Allowance		11,480	12,500	12,750	12,800	14,450	89%	14,450		14,450	100%
299 Assets less than \$5000			11,344	21,735	352	6,000	6%	3,800		3,800	63%
300 Purchased Services		16,199	20,813	32,894	27,804	23,500	118%	30,000		30,000	128%
315 Grant Writer P/T Contract			2,636	1,260		2,500	0%			0	0%
316 Dispatch Services		35,000	3,420	2,631		5,000	0%	5,000		5,000	100%
341 Electric		1,142	1,518	1,486	1,412	1,500	94%	1,500		1,500	100%
345 Telephone & Data Svcs		3,957	4,313	4,075	4,116	4,500	91%	4,500		4,500	100%
348 Wireless services		7,180	6,581	7,776	7,207	8,000	90%	8,000		8,000	100%
355 GIS Services						1,000	0%			0	0%
360 Repair and Maintenance Se		10,137		6,576	1,000	1,000	100%	1,000		1,000	100%
375 Education, Travel, Dues		137		30		0	0%			0	0%
836 Transfer to Drug Task For		43,431	48,046			0	0%			0	0%
940 Machinery & Equipment		6,395	280	6,528	5,338	5,000	107%			0	0%
949 Capital Outlay Reserve		37,052				0	0%			0	0%
Account:		1,143,316	1,107,243	1,281,503	1,058,540	1,269,594	83%	1,193,228	0	1,193,228	94%
420230 Care and Custody of Prisoners											
392 Prisoner Care		150	441	66	21	1,000	2%	500		500	50%
Account:		150	441	66	21	1,000	2%	500	0	500	50%
420400 Fire Protection and Control											
100 Personal Services		60,263	55,846	59,800	61,245	61,918	99%	71,501	-7,000	64,501	104%
119 Salary Reserve		37,305				0	0%			0	0%
125 Compensated Absences		4,423	9,293	7,353	6,950	7,500	93%		7,000	7,000	93%
140 Social Security/Medicare		3,809	940	1,029	987	985	100%	1,020		1,020	104%
141 Unemployment Insurance		561	363	442	518	521	99%	393		393	75%
142 Worker's Compensation		5,001	3,561	3,761	4,171	3,349	125%	5,383		5,383	161%
143 PERS/Retirement		6,783	5,452	5,724	5,917	5,949	99%	6,199		6,199	104%
145 Medical/Life Insurance		6,909	4,598	5,862	4,797	6,007	80%	5,825		5,825	97%
196 Non-cash pension costs -		2,324	1,547	1,851		1,600	0%			0	0%
200 Supplies		17,767	14,057	10,073	14,268	20,000	71%	20,000		20,000	100%
231 Gas, Oil, Diesel Fuel, Gr		3,188	2,626	4,806	3,628	5,000	73%	5,000		5,000	100%
260 Clothing Allowance		4,500	7,150			0	0%			0	0%
264 Firefighter Stipend				8,350	8,800	9,000	98%	9,000		9,000	100%
299 Assets less than \$5000		15,430	12,761	23,586	6,974	22,000	32%	20,500		20,500	93%
4 turnouts; 5 radios; 5 pagers											
300 Purchased Services		28,408	22,707	32,817	20,486	30,000	68%	35,000		35,000	117%
Includes \$5K for an actuarial study of the Fire Dept Relief Assoc Retirement Fund.											
Ladder Truck Radiator repair approx \$3,000											
315 Grant Writer P/T Contract			5,611	875	1,750	2,000	88%			0	0%
341 Electric		141	144	153	156	250	62%	250		250	100%

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		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
345 Telephone & Data Svcs		836	537	573	591	600	99%	600		600	100%
348 Wireless services		-34	517	531		630	0%			0	0%
354 Engineer Services			69			0	0%			0	0%
355 GIS Services						500	0%			0	0%
375 Education, Travel, Dues		5,397	8,484	3,751	3,359	8,500	40%	7,500		7,500	88%
380 Memberships		476	190	120	130	1,000	13%	300		300	30%
515 Insurance Deductibles		1,000				0	0%			0	0%
610 Principal						3,334	0%	6,727		6,727	202%
620 Interest						1,226	0%	2,200		2,200	179%
701 Donations from Fire		2,500				0	0%			0	0%
920 Land/Building				31,700	1,961	18,000	11%			0	0%
940 Machinery & Equipment		7,764	55,856		22,194	165,864	13%	218,832		218,832	132%
\$8,832 Local Share of Flush Truck (Fire to pay 1/3 of cost)											
\$110,000 Used Engine & new cutter tools (purchase with debt)											
\$100,000 35 SCBA units - purchase with grant funds											
949 Capital Outlay Reserve		10,000				0	0%			0	0%
Account:		224,751	212,309	203,157	168,882	375,733	45%	416,230	0	416,230	111%
420500 Protective Inspections											
100 Personal Services		3,917	3,749	2,860	948	3,116	30%	1,007		1,007	32%
125 Compensated Absences		20				0	0%			0	0%
140 Social Security/Medicare		293	279	213	70	232	30%	76		76	33%
141 Unemployment Insurance		22	21	19	7	24	29%	6		6	25%
142 Worker's Compensation		18	18	14	7	17	41%	5		5	29%
143 PERS/Retirement		326	314	242	81	267	30%	87		87	33%
145 Medical/Life Insurance		799	721	494	165	497	33%	116		116	23%
Account:		5,395	5,102	3,842	1,278	4,153	31%	1,297	0	1,297	31%
420520 Code Enforcement											
100 Personal Services					27,453	28,502	96%	30,598	-1,200	29,398	103%
125 Compensated Absences					1,082	1,200	90%		1,200	1,200	100%
140 Social Security/Medicare					2,101	2,186	96%	2,254		2,254	103%
141 Unemployment Insurance					214	223	96%	168		168	75%
142 Worker's Compensation					2,049	2,133	96%	2,020		2,020	95%
143 PERS/Retirement					2,445	2,545	96%	2,653		2,653	104%
145 Medical/Life Insurance					5,549	5,838	95%	5,825		5,825	100%
200 Supplies					502	150	335%	200		200	133%
231 Gas, Oil, Diesel Fuel, Gr					2,180	2,500	87%	2,500		2,500	100%
299 Assets less than \$5000						0	0%	1,000		1,000	*****
300 Purchased Services					2,590	1,000	259%	500		500	50%
333 Animal Control				90		2,200	0%	500		500	23%
345 Telephone & Data Svcs					367	400	92%	400		400	100%
348 Wireless services					1,068	500	214%	1,100		1,100	220%
360 Repair and Maintenance Se						0	0%	2,000		2,000	*****
Repair pickup											
375 Education, Travel, Dues					530	500	106%	600		600	120%
900 Capital Outlay \$5,000+						0	0%	7,500		7,500	*****
\$7,500 build heated kennel											
Account:				90	48,130	49,877	96%	59,818	0	59,818	120%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
420540	Land Use Inspection/Zoning Enforcement										
100	Personal Services	56,877	62,476	62,905	54,220	55,735	97%	71,357	-7,000	64,357	115%
120	Overtime			160		0	0%			0	0%
125	Compensated Absences	3,294	7,448	7,070	6,061	7,500	81%		7,000	7,000	93%
140	Social Security/Medicare	4,373	5,093	5,106	4,454	4,671	95%	5,233		5,233	112%
141	Unemployment Insurance	331	385	456	452	474	95%	393		393	83%
142	Worker's Compensation	482	586	611	438	450	97%	536		536	119%
143	PERS/Retirement	4,979	5,853	5,941	5,166	5,419	95%	6,187		6,187	114%
145	Medical/Life Insurance	12,984	13,489	19,997	13,818	14,543	95%	17,102		17,102	118%
196	Non-cash pension costs -	1,629	1,718	1,719		2,000	0%			0	0%
200	Supplies	88	146	106	-50	150	-33%	150		150	100%
231	Gas, Oil, Diesel Fuel, Gr	44	219	292	37	150	25%	150		150	100%
299	Assets less than \$5000		260	2,039		1,000	0%			0	0%
300	Purchased Services	6,551	2,636	2,095	1,498	3,500	43%	1,500		1,500	43%
315	Grant Writer P/T Contract		939			0	0%			0	0%
345	Telephone & Data Svcs	766	716	759	818	775	106%	825		825	106%
348	Wireless services			21		0	0%			0	0%
354	Engineer Services	4,308	4,796	3,794	4,095	5,000	82%	6,000		6,000	120%
355	GIS Services					500	0%			0	0%
375	Education, Travel, Dues	2,035	1,327	1,200	1,710	1,500	114%	2,700		2,700	180%
	\$60 Montana Assn of Planners (MAP) membership										
	\$450 MAP Conference registration										
	\$1,200 Leadership Flathead Reservation										
	Account:	98,741	108,087	114,271	92,717	103,367	90%	112,133	0	112,133	108%
420545	Zoning Update										
200	Supplies	21				0	0%			0	0%
306	Commercial Zoning Update	5,220				0	0%			0	0%
	Account:	5,241				0	***%	0	0	0	0%
430240	Road and Street Maintenance										
100	Personal Services	100,401	102,263	105,213	102,313	110,104	93%	125,010	-13,000	112,010	102%
115	Special Events Services			153		0	0%			0	0%
120	Overtime	1,211	3,596	4,050	5,896	4,500	131%	6,183		6,183	137%
125	Compensated Absences	13,397	14,091	11,766	12,849	12,000	107%		13,000	13,000	108%
140	Social Security/Medicare	8,538	8,947	9,011	8,520	8,457	101%	9,576		9,576	113%
141	Unemployment Insurance	641	668	796	929	916	101%	722		722	79%
142	Worker's Compensation	9,717	10,424	10,357	11,165	11,167	100%	11,428		11,428	102%
143	PERS/Retirement	9,632	10,039	10,322	10,486	10,464	100%	11,374		11,374	109%
145	Medical/Life Insurance	29,177	29,398	20,653	20,677	23,722	87%	24,837		24,837	105%
196	Non-cash pension costs -	3,092	2,750	3,161		2,900	0%			0	0%
200	Supplies	8,098	7,642	8,203	10,355	6,000	173%	2,000		2,000	33%
231	Gas, Oil, Diesel Fuel, Gr	204	18			0	0%			0	0%
233	Mach/Equip/Parts					0	0%	6,500		6,500	*****%
260	Clothing Allowance	1,500	1,500	1,250	1,500	1,800	83%	1,800		1,800	100%
280	Paving Materials		7,599	673		0	0%			0	0%
296	Streets/Parks Misc.Rev.36	297	287	299		750	0%	750		750	100%
299	Assets less than \$5000	1,500	332	3,002	533	1,500	36%	1,500		1,500	100%

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		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
300	Purchased Services	9,490	12,909	29,234	21,757	25,000	87%	14,000		14,000	56%
315	Grant Writer P/T Contract		35			200	0%			0	0%
341	Electric	2,122	2,467	2,387	2,270	2,550	89%	2,500		2,500	98%
345	Telephone & Data Svcs	304	348	348	565	500	113%	600		600	120%
348	Wireless services	1,943	1,792	1,710	1,683	2,000	84%	1,800		1,800	90%
354	Engineer Services	332	572	132	600	600	100%			0	0%
355	GIS Services					600	0%			0	0%
360	Repair and Maintenance Se					0	0%	16,000		16,000	*****%
Includes replacement of hydraulic pump on Truck #2 & rebuild frame for Truck #2											
375	Education, Travel, Dues	380	52	1,788	1,063	1,700	63%	1,500		1,500	88%
395	Damage Payout				828	0	***%			0	0%
920	Land/Building	7,580	15,140			16,500	0%			0	0%
940	Machinery & Equipment	66,069	25,912	10,346	9,309	131,727	7%	26,565		26,565	20%
\$17,665 Local match for Flush Truck (Streets paying 2/3rds											
\$8,900 Modify sanding unit on snowplow											
949	Capital Outlay Reserve				78,913	39,000	202%			0	0%
	Account:	275,625	258,781	234,854	302,211	414,657	73%	264,645	0	264,645	64%
430263	Street Lighting										
341	Electric	7,392	7,284	7,150	6,873	7,500	92%	7,500		7,500	100%
	Account:	7,392	7,284	7,150	6,873	7,500	92%	7,500	0	7,500	100%
460430	Parks										
100	Personal Services	86,869	69,546	86,989	97,543	94,862	103%	124,879	-16,000	108,879	115%
115	Special Events Services			128		0	0%			0	0%
120	Overtime	702	1,249	906	736	1,500	49%			0	0%
125	Compensated Absences	18,759	11,958	8,175	10,410	10,750	97%		10,500	10,500	98%
140	Social Security/Medicare	7,972	6,192	7,396	8,360	7,973	105%	9,185		9,185	115%
141	Unemployment Insurance	585	455	651	845	808	105%	687		687	85%
142	Worker's Compensation	6,661	5,415	6,616	8,079	7,738	104%	8,243		8,243	107%
143	PERS/Retirement	7,809	5,820	7,602	8,633	8,371	103%	10,561		10,561	126%
145	Medical/Life Insurance	16,365	8,807	17,275	16,915	18,416	92%	17,326		17,326	94%
196	Non-cash pension costs -	2,483	2,062	2,737		2,500	0%			0	0%
200	Supplies	6,192	3,471	2,410	1,677	2,300	73%	1,500		1,500	65%
211	Facility supplies			3,485	4,512	4,000	113%	5,000		5,000	125%
221	Fertilizer/Chemicals/Seed		100	155	45	1,200	4%	1,200		1,200	100%
229	Miscellaneous		68	285	57	500	11%	500		500	100%
231	Gas, Oil, Diesel Fuel, Gr	3,469	3,139	4,715	5,220	5,500	95%	5,500		5,500	100%
232	Sprinkler Parts	11	1,049	1,691	1,229	1,750	70%	2,000		2,000	114%
233	Mach/Equip/Parts		3,672	3,259	1,914	3,200	60%	3,200		3,200	100%
235	Facilities Maintenance Pa		779	3,832	2,598	2,000	130%	3,500		3,500	175%
241	Small Tools			468	430	600	72%	600		600	100%
296	Streets/Parks Misc.Rev.36	358				600	0%	600		600	100%
299	Assets less than \$5000	4,599	381	5,226		8,000	0%	1,200		1,200	15%
300	Purchased Services	11,450	4,453	1,556	5,013	4,500	111%	5,500		5,500	122%
313	Visa/Mastercharge Service			181	940	0	***%	1,000		1,000	*****%
315	Grant Writer P/T Contract		1,089			1,000	0%			0	0%
331	License and Permits					0	0%	60		60	*****%

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		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
341	Electric	5,978	6,668	6,600	6,184	8,000	77%	8,000		8,000	100%
345	Telephone & Data Svcs	1,224	1,242	1,271	1,345	1,500	90%	1,500		1,500	100%
348	Wireless services	1,400	1,271	1,389	1,218	1,500	81%	1,750		1,750	117%
349	Garbage Disposal Services			2,354	2,226	2,800	80%	3,200		3,200	114%
354	Engineer Services					1,200	0%			0	0%
360	Repair and Maintenance Se			972	929	1,500	62%	1,200		1,200	80%
375	Education, Travel, Dues			292	601	500	120%	1,500		1,500	300%
450	Landscaping				165	500	33%	1,200		1,200	240%
452	Gravel/Sand/Peat					400	0%	600		600	150%
512	Property Tax		210			0	0%			0	0%
540	Irrigation Assessments	90	180	180	180	180	100%	200		200	111%
600	Debt Service			10,693	10,693	10,695	100%			0	0%
920	Land/Building	407			1,140	0	***%			0	0%
930	Improvements Not Building	68				0	0%			0	0%
940	Machinery & Equipment			8,162		0	0%			0	0%
949	Capital Outlay Reserve				8,000	4,000	200%			0	0%
	Account:	183,451	139,276	197,651	207,837	220,843	94%	221,391	-5,500	215,891	98%
510320	Salary Reserve-Compensated Absences										
100	Personal Services	9,071			24,776	35,000	71%	15,000		15,000	43%
140	Social Security/Medicare	132				0	0%			0	0%
141	Unemployment Insurance	50				0	0%			0	0%
142	Worker's Compensation	494				0	0%			0	0%
	Account:	9,747			24,776	35,000	71%	15,000	0	15,000	43%
522010	Parks Interfund Transfers Out										
822	Transfer to Other Funds				2,500	2,500	100%			0	0%
823	Transfer to Tree Fund 239	2,500	4,000	2,500	2,500	2,500	100%	2,500		2,500	100%
	Account:	2,500	4,000	2,500	5,000	5,000	100%	2,500	0	2,500	50%
	Fund:	2,606,753	2,492,336	2,761,947	2,620,741	3,250,902	81%	3,088,100	-1,561	3,086,539	95%

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2001 Fire Impact Fees

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
420400	Fire Protection and Control										
898	Reimburse Impact Fees	486				0	0%			0	0%
940	Machinery & Equipment	62,247				11,550	0%	120,000		120,000	1039%
	\$120,000 Used Engine										
	Account:	62,733				11,550	0%	120,000	0	120,000	1039%
	Fund:	62,733				11,550	0%	120,000	0	120,000	1039%

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2002 Parks Impact Fees

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
460430	Parks										
898	Reimburse Impact Fees	510				0	0%			0	0%
940	Machinery & Equipment	5,021				0	0%	9,500		9,500	*****%
	\$9,500 zero turn mower										
	Account:	5,531				0	***%	9,500	0	9,500	*****%
	Fund:	5,531				0	0%	9,500	0	9,500	*****%

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2020 Police Municipal Services Levy

					Current	%	Prelim.	Budget	Final	% Old
----- Actuals -----					Budget	Exp.	Budget	Changes	Budget	Budget
Account	Object	15-16	16-17	17-18	18-19	18-19	19-20	19-20	19-20	19-20

420140 Crime Control and Investigation										
100	Personal Services	40,226	67,854	40,079	39,621	38,974	102%	45,659	-3,500	42,159 108%
110	Salary Parity	18,868	17,701	10,655	15,851	21,614	73%	19,665		19,665 91%
120	Overtime	800	6,835	5,133	3,371	3,501	96%	3,560		3,560 102%
125	Compensated Absences	3,365	461	2,701	4,799	3,000	160%		3,500	3,500 117%
140	Social Security/Medicare	898	1,330	844	925	979	94%	978		978 100%
141	Unemployment Insurance	348	511	384	488	517	94%	379		379 73%
142	Worker's Compensation	3,413	5,126	3,280	3,964	4,155	95%	4,000		4,000 96%
143	PERS/Retirement	99	71	179	120	99	121%	138		138 139%
145	Medical/Life Insurance	9,105	6,192	7,083	11,231	12,730	88%	12,715		12,715 100%
150	MPORS	8,215	11,620	6,772	7,866	9,410	84%	9,374		9,374 100%
195	Non-cash pension costs -	8,526		12,572		4,500	0%			0 0%
200	Supplies	4,370	756	514	41	8,000	1%	8,000		8,000 100%
261	Amunition - Range Supplie	3,954	2,675	2,490	2,767	3,100	89%	3,100		3,100 100%
262	Protective Gear	1,951	3,923	1,652	862	8,000	11%	5,000		5,000 63%
263	Investigative Supplies	771	190	44	563	2,000	28%	2,000		2,000 100%
299	Assets less than \$5000	1,705	11,051	4,374	2,160	4,000	54%	4,000		4,000 100%
300	Purchased Services	10,546	10,932	8,318	663	12,000	6%	12,000		12,000 100%
317	MDT Air Cards	5,320	5,337	5,886	7,446	6,000	124%	6,000		6,000 100%
324	Sexual Assault Investigat	2,260		3,250	2,093	2,000	105%	2,000		2,000 100%
332	K-9 Costs		2,376	3,967	3,154	4,000	79%	4,000		4,000 100%
360	Repair and Maintenance Se	61	9,393	13,227	12,744	12,000	106%	22,000		22,000 183%
375	Education, Travel, Dues	100	1,178	5,734	5,302	5,000	106%	5,000		5,000 100%
920	Land/Building		15,050		6,540	30,000	22%	15,000		15,000 50%
Public Safety Building research										
940	Machinery & Equipment	29,092	41,417	45,180		0	0%	60,000		60,000 *****%
Police Vehicle										
Account:		153,993	221,979	184,318	132,571	195,579	68%	244,568	0	244,568 125%
Fund:		153,993	221,979	184,318	132,571	195,579	68%	244,568	0	244,568 125%

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2210 Parks/Salish Point

						Current	%	Prelim.	Budget	Final	% Old
						Budget	Exp.	Budget	Changes	Budget	Budget
Account	Object	15-16	16-17	17-18	18-19	18-19	18-19	19-20	19-20	19-20	19-20
460430	Parks										
200	Supplies		208			0	0%				0 0%
300	Purchased Services	582				0	0%				0 0%
930	Improvements Not Building	14,464				0	0%				0 0%
	Account:	15,046	208			0	***%	0	0		0 0%
	Fund:	15,046	208			0	0%	0	0		0 0%

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2211 Skate Park Fund

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
460430	Parks										
200	Supplies				80	0	***%			0	0%
300	Purchased Services		2,284	490	179	1,500	12%			0	0%
315	Grant Writer P/T Contract		462	350		500	0%			0	0%
354	Engineer Services		111			0	0%			0	0%
900	Capital Outlay \$5,000+	976				0	0%	220,000		220,000	*****%
	Skate Park Addition										
	Account:	976	2,857	840	259	2,000	13%	220,000	0	220,000	11000%
	Fund:	976	2,857	840	259	2,000	13%	220,000	0	220,000	11000%

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2212 Cultural Trust Grant

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
460430	Parks										
	730 Grants and Donations to O					0	0%	106		106	*****%
	Close out fund - Port Polson Players										
	Account:					0	***%	106	0	106	*****%
	Fund:					0	0%	106	0	106	*****%

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2213 Dog Park/Travis Dolphin

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
460430	Parks										
200	Supplies			386		0	0%	5			5 *****%
299	Assets less than \$5000	462				0	0%				0 0%
	Account:	462		386		0	***%	5	0		5 *****%
	Fund:	462		386		0	0%	5	0		5 *****%

%

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2214 Rotary Donation

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2215 Hanging Basket Maintenance

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
460434	Hanging Basket Maintenance										
100	Personal Services	3,333	3,166	3,163	4,076	3,910	104%	_____	5,500	5,500	141%
120	Overtime	113				0	0%	_____	_____	0	0%
140	Social Security/Medicare	264	240			0	0%	_____	_____	0	0%
141	Unemployment Insurance	19	17			0	0%	_____	_____	0	0%
142	Worker's Compensation	216	221			0	0%	_____	_____	0	0%
	Account:	3,945	3,644	3,163	4,076	3,910	104%	0	5,500	5,500	141%
	Fund:	3,945	3,644	3,163	4,076	3,910	104%	0	5,500	5,500	141%

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2216 Parkland Subdivision Fee (formerly 7060)

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
460430	Parks										
920	Land/Building	17,043				0	0%				0 0%
940	Machinery & Equipment		20,000			0	0%				0 0%
	Account:	17,043	20,000			0	***%	0	0		0 0%
	Fund:	17,043	20,000			0	0%	0	0		0 0%

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2218 Carol Sampson Sherick Trail Memorial Fund

Account	Object	----- 15-16	16-17	17-18	18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
460430	Parks										
	200 Supplies					836	0%	843		843	101%
	Account:					836	0%	843	0	843	101%
	Fund:					836	0%	843	0	843	101%

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2219 Parks Donations

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
460430	Parks										
299	Assets less than \$5000	538		1,000		0	0%				0 0%
300	Purchased Services	83				0	0%				0 0%
920	Land/Building	180,000				0	0%				0 0%
930	Improvements Not Building	1,025				0	0%				0 0%
	Account:	181,646		1,000		0	***%	0	0	0	0 0%
	Fund:	181,646		1,000		0	0%	0	0	0	0% %

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2222 Park Donations - Restricted

Account	Object	----- 15-16	16-17	17-18	18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
460430	Parks										
299	Assets less than \$5000					2,000	0%				0 0%
930	Improvements Not Building	6,038				0	0%				0 0%
	Account:	6,038				2,000	0%	0	0		0 0%
	Fund:	6,038				2,000	0%	0	0		0 0%

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2223 Parks - Pickle Ball Courts Donations

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
460430 Parks											
299 Assets less than \$5000				2,906		0	0%	2,200		2,200	*****%
	Wind screen										
920 Land/Building					8,680	10,000	87%			0	0%
	Account:			2,906	8,680	10,000	87%	2,200	0	2,200	22%
	Fund:			2,906	8,680	10,000	87%	2,200	0	2,200	22%

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2225 Employee Christmas Fund

					Current	%	Prelim.	Budget	Final	% Old
					Budget	Exp.	Budget	Changes	Budget	Budget
Account	Object	15-16	16-17	17-18	18-19	18-19	18-19	19-20	19-20	19-20
411200 Facilities (Shared Costs)										
200	Supplies		207	49	403	100	403%	500		500 500%
204	Inventoried Supplies		36			0	0%			0 0%
300	Purchased Services		2,212			1,500	0%	1,500		1,500 100%
	Account:		2,455	49	403	1,600	25%	2,000	0	2,000 125%
	Fund:		2,455	49	403	1,600	25%	2,000	0	2,000 125%

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2310 Tax Increment District

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
470110	Administration										
300	Purchased Services	1,273	1,308	1,439	4,432	11,500	39%	9,000		9,000	78%
	Includes remainder of LCCDC contract agreement										
358	Payment to General	3,752	3,752	3,752	3,752	3,752	100%	3,752		3,752	100%
375	Education, Travel, Dues			512		1,000	0%	500		500	50%
736	TIFD Grants				27,695	328,800	8%	174,325		174,325	53%
	Grants to Showboat Cinema \$160,000										
	Cove Deli: \$2763										
	Betty's Diner \$11,562										
	Account:	5,025	5,060	5,703	35,879	345,052	10%	187,577	0	187,577	54%
470210	Administration										
900	Capital Outlay \$5,000+	192				0	0%			0	0%
	Account:	192				0	***%	0	0	0	0%
490200	Revenue Bonds										
610	Principal	58,902	60,675	62,501	64,381	64,382	100%	66,319		66,319	103%
620	Interest	14,912	19,144	17,318	15,437	15,437	100%	13,500		13,500	87%
	Account:	73,814	79,819	79,819	79,818	79,819	100%	79,819	0	79,819	100%
521019	Transfer to Special Gas Tax Fund										
822	Transfer to Other Funds				2,859	0	***%			0	0%
	Account:				2,859	0	***%	0	0	0	0%
	Fund:	79,031	84,879	85,522	118,556	424,871	28%	267,396	0	267,396	63%

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2350 Local Government Study Commission

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
411870	Local Government Review										
300	Purchased Services	73				0	0%			0	0%
821	Transfer to General		11,298	7	12	13	92%	30		30	231%
	Account:	73	11,298	7	12	13	92%	30	0	30	231%
	Fund:	73	11,298	7	12	13	92%	30	0	30	231%

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2372 Permissive Medical Mills

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
521007	Transfer to General #1000 Perm. Med. Levy										
821	Transfer to General	93,815	103,551	112,239	113,965	119,000	96%	133,989	963	134,952	113%
	13.79 mills - correct input error.										
	Account:	93,815	103,551	112,239	113,965	119,000	96%	133,989	963	134,952	113%
	Fund:	93,815	103,551	112,239	113,965	119,000	96%	133,989	963	134,952	113%

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2380 Stormwater System Fund

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
430235	Storm Drainage										
200	Supplies			3,358	1,116	5,000	22%			0	0%
300	Purchased Services	11,350	1,254		11,244	15,000	75%	15,000		15,000	100%
313	Visa/Mastercharge Service		184	318		0	0%			0	0%
354	Engineer Services	186		2,224	49	5,000	1%	5,000		5,000	100%
358	Payment to General	1,024	1,024	512	512	512	100%	512		512	100%
900	Capital Outlay \$5,000+		20,000			30,000	0%			0	0%
920	Land/Building			11,187		0	0%			0	0%
940	Machinery & Equipment		36,171			0	0%			0	0%
	Account:	12,560	58,633	17,599	12,921	55,512	23%	20,512	0	20,512	37%
521019	Transfer to Special Gas Tax Fund										
822	Transfer to Other Funds					7,500	0%	4,000		4,000	53%
	Special Gas Tax Fund match										
	Account:					7,500	0%	4,000	0	4,000	53%
	Fund:	12,560	58,633	17,599	12,921	63,012	21%	24,512	0	24,512	39%

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2386 Street Permits Revenue

					Current	%	Prelim.	Budget	Final	% Old
----- Actuals -----					Budget	Exp.	Budget	Changes	Budget	Budget
Account	Object	15-16	16-17	17-18	18-19	18-19	19-20	19-20	19-20	19-20

430240 Road and Street Maintenance										
300	Purchased Services			1,950	18,000	0%	18,000		18,000	100%
	Account:			1,950	18,000	0%	18,000	0	18,000	100%
	Fund:			1,950	18,000	0%	18,000	0	18,000	100%
										%

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2390 Drug Forfeiture Fund

Account	Object	----- 15-16	Actuals 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
420140 Crime Control and Investigation											
200	Supplies	267	800	270	269	1,000	27%	1,000		1,000	100%
229	Miscellaneous			300		0	0%			0	0%
294	DTF Operations		500			1,000	0%	1,000		1,000	100%
299	Assets less than \$5000	11,569	4,297			5,000	0%	5,000		5,000	100%
300	Purchased Services	551	470	2,352	8,364	7,000	119%	8,500		8,500	121%
345	Telephone & Data Svcs		660	868	955	870	110%	1,000		1,000	115%
375	Education, Travel, Dues			236		0	0%			0	0%
805	DTF Agency Payouts	792	3,971			0	0%			0	0%
900	Capital Outlay \$5,000+	8,000				0	0%			0	0%
940	Machinery & Equipment		525	5,573	25,065	25,000	100%	17,000		17,000	68%
	Evidence Vehicle										
	Account:	21,179	11,223	9,599	34,653	39,870	87%	33,500	0	33,500	84%
	Fund:	21,179	11,223	9,599	34,653	39,870	87%	33,500	0	33,500	84%

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2391 DUI Court Fee Fund

Account	Object	----- 15-16	16-17	17-18	18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
420140	Crime Control and Investigation										
200	Supplies					550	0%	550		550	100%
299	Assets less than \$5000			205		0	0%			0	0%
	Account:			205		550	0%	550	0	550	100%
	Fund:			205		550	0%	550	0	550	100%

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2394 Building Code Enforcement

					Current	%	Prelim.	Budget	Final	% Old	
----- Actuals -----					Budget	Exp.	Budget	Changes	Budget	Budget	
Account	Object	15-16	16-17	17-18	18-19	18-19	19-20	19-20	19-20	19-20	

420500 Protective Inspections											
100	Personal Services	44,521	48,302	50,714	25,411	53,192	48%	68,915	-4,500	64,415	121%
120	Overtime			53		0	0%			0	0%
125	Compensated Absences	3,375	4,429	8,576	15,975	6,500	246%		4,500	4,500	69%
140	Social Security/Medicare	3,551	3,896	4,376	3,089	4,427	70%	5,076		5,076	115%
141	Unemployment Insurance	263	290	386	310	448	69%	379		379	85%
142	Worker's Compensation	252	305	358	232	356	65%	524		524	147%
143	PERS/Retirement	3,962	4,413	5,026	3,547	5,116	69%	5,975		5,975	117%
145	Medical/Life Insurance	10,022	10,816	11,811	5,942	10,311	58%	12,902		12,902	125%
196	Non-cash pension costs -	1,578	1,375	1,631		1,500	0%			0	0%
200	Supplies	464	198	173	237	600	40%	250		250	42%
231	Gas, Oil, Diesel Fuel, Gr	447	425	438	492	600	82%	500		500	83%
299	Assets less than \$5000				1,065	0	***%	2,900		2,900	*****%
	\$1,800 Computer system										
	\$1,100 New Code books										
300	Purchased Services	432	357	480	63,164	2,000	***%	13,000		13,000	650%
	Contracted inspections										
345	Telephone & Data Svcs	649	748	737	818	800	102%	850		850	106%
348	Wireless services	422	357	511	628	630	100%	630		630	100%
354	Engineer Services					500	0%	5,000		5,000	1000%
	Contracted services										
355	GIS Services					500	0%	2,000		2,000	400%
358	Payment to General		3,000	3,000	3,000	3,000	100%	3,000		3,000	100%
375	Education, Travel, Dues	750	848	978	337	3,500	10%	2,500		2,500	71%
501	DOC Bldg Ed Asmt	438	752	396	409	1,200	34%	400		400	33%
900	Capital Outlay \$5,000+				5,208	10,000	52%			0	0%
949	Capital Outlay Reserve					5,000	0%			0	0%
	Account:	71,126	80,511	89,644	129,864	110,180	118%	124,801	0	124,801	113%
	Fund:	71,126	80,511	89,644	129,864	110,180	118%	124,801	0	124,801	113%
											%

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2395 Tree Fund

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
480150	Tree Conservation										
200	Supplies			928		0	0%			0	0%
299	Assets less than \$5000			578		0	0%			0	0%
300	Purchased Services	5,612	1,852	176	3,885	3,200	121%	3,500		3,500	109%
341	Electric	237	279	217	205	250	82%	250		250	100%
935	Tree Restoration				485	1,000	49%	1,000		1,000	100%
	Account:	5,849	2,131	1,899	4,575	4,450	103%	4,750	0	4,750	107%
	Fund:	5,849	2,131	1,899	4,575	4,450	103%	4,750	0	4,750	107%

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2398 Credit Card Fees

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
411200	Facilities (Shared Costs)										
313	Visa/Mastercharge Service	2,709	3,115	3,700	4,442	3,700	120%	5,000		5,000	135%
	Account:	2,709	3,115	3,700	4,442	3,700	120%	5,000	0	5,000	135%
	Fund:	2,709	3,115	3,700	4,442	3,700	120%	5,000	0	5,000	135%

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2401 Light Maintenance District #19

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
430263	Street Lighting										
341	Electric	17,073	17,306	17,754	17,863	17,900	100%	17,900		17,900	100%
	Account:	17,073	17,306	17,754	17,863	17,900	100%	17,900	0	17,900	100%
	Fund:	17,073	17,306	17,754	17,863	17,900	100%	17,900	0	17,900	100%

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2402 Light Maintenance District #20

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
430263	Street Lighting										
299	Assets less than \$5000		1,830			0	0%			0	0%
341	Electric	12,320	12,137	11,916	11,454	12,500	92%	12,500		12,500	100%
	Account:	12,320	13,967	11,916	11,454	12,500	92%	12,500	0	12,500	100%
	Fund:	12,320	13,967	11,916	11,454	12,500	92%	12,500	0	12,500	100%

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2500 Weed Cleanup Maintenance Fund

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
431100	Weed Control										
300	Purchased Services					1,400	0%	1,500		1,500	107%
375	Education, Travel, Dues					1,000	0%			0	0%
	Account:					2,400	0%	1,500	0	1,500	63%
	Fund:					2,400	0%	1,500	0	1,500	63%

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2702 Fire Training Center Donations

Account	Object	----- 15-16	16-17	17-18	18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
420400	Fire Protection and Control										
200	Supplies					0	0%	91			91 *****%
920	Land/Building		760	19,670		0	0%				0 0%
	Account:		760	19,670		0	***%	91	0		91 *****%
	Fund:		760	19,670		0	0%	91	0		91 *****%

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2703 Fire Memb. Donation Fund

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
420400	Fire Protection and Control										
200	Supplies	1,261		775		200	0%	6,000		6,000	3000%
299	Assets less than \$5000			8,295	1,119	7,000	16%			0	0%
	Account:	1,261		9,070	1,119	7,200	16%	6,000	0	6,000	83%
	Fund:	1,261		9,070	1,119	7,200	16%	6,000	0	6,000	83%

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2705 Downtown Christmas Light Fund

					Current	%	Prelim.	Budget	Final	% Old	
					Budget	Exp.	Budget	Changes	Budget	Budget	
Account	Object	15-16	16-17	17-18	18-19	18-19	19-20	19-20	19-20	19-20	

411200 Facilities (Shared Costs)											
200	Supplies	718				100	0%	100		100	100%
	Account:	718				100	0%	100	0	100	100%
	Fund:	718				100	0%	100	0	100	100%

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2710 Kids Safety/POLICE/FIRE

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
420144	Juvenile Programs										
200	Supplies			300		0	0%	4		4	****%
	Account:			300		0	***%	4	0	4	****%
420400	Fire Protection and Control										
200	Supplies	250				0	0%			0	0%
	Account:	250				0	***%	0	0	0	0%
	Fund:	250		300		0	0%	4	0	4	****%

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2720 Police Donations

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
420140 Crime Control and Investigation											
200	Supplies	2,473	2,831	1,859	2,397	1,000	240%	2,500	-----	2,500	250%
299	Assets less than \$5000		5,060	85	52	3,000	2%	-----	-----	0	0%
300	Purchased Services	968	601	165	1,076	500	215%	1,000	-----	1,000	200%
375	Education, Travel, Dues			368		0	0%	-----	-----	0	0%
730	Grants and Donations to O		1,395	255	4,398	2,200	200%	4,400	-----	4,400	200%
	Account:	3,441	9,887	2,732	7,923	6,700	118%	7,900	0	7,900	118%
	Fund:	3,441	9,887	2,732	7,923	6,700	118%	7,900	0	7,900	118%

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2730 K-9 Donation Fund

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
420140 Crime Control and Investigation											
200 Supplies		90				0	0%	91	-20	71	*****%
299 Assets less than \$5000				36		0	0%			0	0%
375 Education, Travel, Dues				463		0	0%			0	0%
900 Capital Outlay \$5,000+				7,000	4,400	4,400	100%			0	0%
Account:		90		7,499	4,400	4,400	100%	91	-20	71	2%
Fund:		90		7,499	4,400	4,400	100%	91	-20	71	2%

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2810 Police Training Fund

Account	Object	----- 15-16	16-17	17-18	18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20

420140 Crime Control and Investigation											
300	Purchased Services	10,102				0	0%			0	0%
375	Education, Travel, Dues	11,288	22,035	20,167	10,370	18,000	58%	12,000		12,000	67%
	Account:	21,390	22,035	20,167	10,370	18,000	58%	12,000	0	12,000	67%
	Fund:	21,390	22,035	20,167	10,370	18,000	58%	12,000	0	12,000	67%

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2820 Gas Apportionment Tax Fund

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
430240 Road and Street Maintenance											
200	Supplies	23,691	16,905	25,114	13,593	26,000	52%	20,000	_____	20,000	77%
231	Gas, Oil, Diesel Fuel, Gr	8,114	11,369	11,690	11,515	12,000	96%	12,000	_____	12,000	100%
280	Paving Materials	19,724	10,452	7,127	19,750	15,000	132%	18,000	_____	18,000	120%
281	Street Maint Chemicals	13,538	20,277	26,749	11,286	27,000	42%	22,000	_____	22,000	81%
300	Purchased Services	10,129	5,845	16,668	15,015	12,000	125%	17,000	_____	17,000	142%
900	Capital Outlay \$5,000+		45,021			0	0%	_____	_____	0	0%
	Account:	75,196	109,869	87,348	71,159	92,000	77%	89,000	0	89,000	97%
490500 Other Debt Service Payments											
610	Principal		10,905	10,939	11,076	11,076	100%	11,215	_____	11,215	101%
620	Interest		817	1,146	969	969	100%	662	_____	662	68%
	Account:		11,722	12,085	12,045	12,045	100%	11,877	0	11,877	99%
	Fund:	75,196	121,591	99,433	83,204	104,045	80%	100,877	0	100,877	97%

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2821 Gas Tax- Special Street Allocation Program

Account	Object	----- 15-16	16-17	17-18	18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
430240	Road and Street Maintenance										
200	Supplies					4,641	0%			0	0%
900	Capital Outlay \$5,000+				2,197	40,000	5%	121,495		121,495	304%
	2018 Stutzman project \$37803										
	2019 Paving project to be decided - \$83693										
	Account:				2,197	44,641	5%	121,495	0	121,495	272%
	Fund:				2,197	44,641	5%	121,495	0	121,495	272%

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2870 Crime Control State Grant

Account	Object	----- 15-16	16-17	17-18	18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
420140	Crime Control and Investigation										
299	Assets less than \$5000		3,000				0 0%				0 0%
	Account:		3,000				0 ***%	0	0		0 0%
	Fund:		3,000				0 0%	0	0		0 0%

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2875 Police Federal Grants

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
420140	Crime Control and Investigation										
262	Protective Gear	1,056	378			1,800	0%	2,500		2,500	139%
299	Assets less than \$5000			6,918		0	0%			0	0%
	Account:	1,056	378	6,918		1,800	0%	2,500	0	2,500	139%
	Fund:	1,056	378	6,918		1,800	0%	2,500	0	2,500	139%

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2932 Parks ARRA Recycle Grant

						Current	%	Prelim.	Budget	Final	% Old
		Actuals				Budget	Exp.	Budget	Changes	Budget	Budget
Account	Object	15-16	16-17	17-18	18-19	18-19	18-19	19-20	19-20	19-20	19-20
<hr/>											
460430 Parks											
200 Supplies		75	75	150		73	0%			0	0%
	Account:	75	75	150		73	0%	0	0	0	0%
	Fund:	75	75	150		73	0%	0	0	0	0%

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2943 RCDI/Growth Policy

		Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
Account	Object	15-16	16-17	17-18	18-19	18-19	18-19	19-20	19-20	19-20	19-20

420545	Zoning Update										
325	Growth Policy Update	7,104	554				0 0%				0 0%
	Account:	7,104	554				0 ***%	0	0	0	0 0%
	Fund:	7,104	554				0 0%	0	0	0	0% %

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2953 NW Drug Task Force

					Current	%	Prelim.	Budget	Final	% Old
----- Actuals -----					Budget	Exp.	Budget	Changes	Budget	Budget
Account	Object	15-16	16-17	17-18	18-19	18-19	19-20	19-20	19-20	19-20

420140 Crime Control and Investigation										
100	Personal Services	42,256	45,595			0	0%			0 0%
140	Social Security/Medicare	608	661			0	0%			0 0%
141	Unemployment Insurance	235	255			0	0%			0 0%
142	Worker's Compensation	2,279	2,531			0	0%			0 0%
143	PERS/Retirement	3,319				0	0%			0 0%
145	Medical/Life Insurance	4,547	3,819			0	0%			0 0%
150	MPORS	2,518	5,603			0	0%			0 0%
735	NW Drug Task Force Donati	43,431	48,046			0	0%			0 0%
	Account:	99,193	106,510			0	***%	0	0	0 0%
	Fund:	99,193	106,510			0	0%	0	0	0 0%
%										

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3500 SPECIAL ASSESSMENT DEBT-Revolving Fund

Account	Object	----- 15-16	16-17	17-18	18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
521000	Interfund Operating Transfers Out										
821	Transfer to General					0	0%	20,000	_____	20,000	*****%
	Transfer excess funds to General Fund to pay for Technology Infrastructure upgrades.										
	Account:					0	***%	20,000		0	20,000 *****%
	Fund:					0	0%	20,000		0	20,000 *****%

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3542 SID #42 Streetscape Main St. Imp. Project

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
490300	Special Improvement Bonds										
610	Principal	44,585	47,260	56,322	50,293	52,000	97%	54,779	-----	54,779	105%
620	Interest	21,640	18,965	17,132	15,932	16,000	100%	11,446	-----	11,446	72%
	Account:	66,225	66,225	73,454	66,225	68,000	97%	66,225	0	66,225	97%
	Fund:	66,225	66,225	73,454	66,225	68,000	97%	66,225	0	66,225	97%

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4520 Streetscape/Main St. Imp. Project

					Current	%	Prelim.	Budget	Final	% Old	
----- Actuals -----					Budget	Exp.	Budget	Changes	Budget	Budget	
Account	Object	15-16	16-17	17-18	18-19	18-19	19-20	19-20	19-20	19-20	

430230 Road and Street Construction											
823	Transfer to Tree Fund 239	4,295		24		0	0%			0	0%
	Account:	4,295		24		0	***%	0	0	0	0%
	Fund:	4,295		24		0	0%	0	0	0	0%

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4530 TIFD City Dock & Walkpath project

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
470120	Construction										
900	Capital Outlay \$5,000+	6,188				0	0%				0 0%
	Account:	6,188				0	***%	0	0		0 0%
521000	Interfund Operating Transfers Out										
834	Transfer to Fund 2310		2,319	48		0	0%		10	10	****%
	Account:		2,319	48		0	***%	0	10	10	****%
	Fund:	6,188	2,319	48		0	0%	0	10	10	****%

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5010 Golf Fund

					Current	%	Prelim.	Budget	Final	% Old
----- Actuals -----					Budget	Exp.	Budget	Changes	Budget	Budget
Account	Object	15-16	16-17	17-18	18-19	18-19	19-20	19-20	19-20	19-20

460446 Golf Course - Greenskeeping										
100	Personal Services	215,551	215,757	191,965	195,148	235,864	83%	249,551	-13,000	236,551 100%
120	Overtime	3,077	3,443	2,690	7,784	3,000	259%	5,000		5,000 167%
125	Compensated Absences	10,423	11,083	20,046	12,586	13,750	92%		13,000	13,000 95%
140	Social Security/Medicare	17,200	17,174	16,117	16,133	18,543	87%	18,551		18,551 100%
141	Unemployment Insurance	1,260	1,266	1,395	1,616	1,859	87%	1,373		1,373 74%
142	Worker's Compensation	16,820	17,757	16,922	18,353	21,451	86%	20,175		20,175 94%
143	PERS/Retirement	13,407	15,406	14,264	14,068	14,771	95%	13,161		13,161 89%
145	Medical/Life Insurance	23,270	23,015	28,393	27,987	29,912	94%	28,752		28,752 96%
196	Non-cash pension costs -	4,690	15,122	4,635		16,500	0%			0 0%
200	Supplies	1,938	1,716	1,233	1,124	2,300	49%	1,500		1,500 65%
221	Fertilizer/Chemicals/Seed	40,769	37,276	34,935	40,838	45,500	90%	42,000		42,000 92%
223	Seed	-96			73	0	***%			0 0%
229	Miscellaneous		68	98	124	500	25%	500		500 100%
231	Gas, Oil, Diesel Fuel, Gr	16,877	18,978	21,810	20,206	25,000	81%	23,000		23,000 92%
232	Sprinkler Parts	5,275	5,927	1,571	14,251	6,800	210%	6,000		6,000 88%
233	Mach/Equip/Parts	28,282	27,568	19,890	13,375	28,000	48%	23,000		23,000 82%
234	Course Repair Parts	6,798	4,638	4,599	3,563	7,500	48%	7,500		7,500 100%
241	Small Tools	898	116	666	657	1,000	66%	1,000		1,000 100%
299	Assets less than \$5000		564	675	653	0	***%			0 0%
300	Purchased Services	2,278	3,958	12,294	3,820	4,500	85%	7,000		7,000 156%
Includes \$2,500 for City Manager search										
315	Grant Writer P/T Contract		1,750			0	0%			0 0%
331	License and Permits	60	110	70	210	450	47%	450		450 100%
341	Electric	21,808	18,108	19,296	20,394	26,000	78%	26,000		26,000 100%
342	Water	6,379	3,695	6,226	3,177	6,000	53%	4,500		4,500 75%
345	Telephone & Data Svcs	2,707	1,707	1,709	1,640	1,100	149%	1,100		1,100 100%
348	Wireless services	2,389	1,818	1,758	1,775	2,200	81%	2,200		2,200 100%
349	Garbage Disposal Services	1,032	924	1,211	1,113	1,500	74%	1,500		1,500 100%
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	2,432	415	2,652		3,000	0%	2,000		2,000 67%
375	Education, Travel, Dues	4,640	5,715	2,215	4,869	2,500	195%	4,800		4,800 192%
450	Landscaping	466		1,062	267	1,500	18%	1,500		1,500 100%
452	Gravel/Sand/Peat	5,226	2,490	5,999	5,715	8,000	71%	9,150		9,150 114%
540	Irrigation Assessments	4,548	4,548	4,988	4,423	5,500	80%	6,500		6,500 118%
901	Replacement and Depreciat	27,054	100,072	36,639	23,000	84,000	27%	86,000		86,000 102%
Includes wheel loader - \$64,000										
920	Land/Building			1,476	6,071	0	***%			0 0%
934	Sprinkler System	3,445	10,565	723,817	14,896	152,000	10%			0 0%
Account:		520,903	602,749	1,233,316	509,909	800,500	64%	623,763	0	623,763 78%

460447 Golf Course - Pro Shop										
100	Personal Services	39,651	34,568	34,506	34,060	26,946	126%	35,000		35,000 130%
120	Overtime			67	37	0	***%			0 0%
140	Social Security/Medicare	3,033	2,644	2,645	2,608	2,000	130%	2,700		2,700 135%
141	Unemployment Insurance	218	190	225	256	175	146%	260		260 149%
142	Worker's Compensation	2,490	2,257	2,285	2,481	2,000	124%	2,500		2,500 125%
143	PERS/Retirement				11	0	***%			0 0%

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5010 Golf Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
145 Medical/Life Insurance					22	0	***%			0	0%
200 Supplies		4,802	3,961	4,597	2,748	4,600	60%	3,500		3,500	76%
229 Miscellaneous		100	125		100	100	100%	100		100	100%
231 Gas, Oil, Diesel Fuel, Gr		1,702	4,945	-913		0	0%			0	0%
233 Mach/Equip/Parts				32	80	0	***%			0	0%
234 Course Repair Parts				112		0	0%			0	0%
300 Purchased Services		5,181	7,657	5,991	6,246	6,500	96%	9,000		9,000	138%
Includes \$2,500 for City Manager search											
313 Visa/Mastercharge Service		12,957	14,509	14,054	14,677	15,000	98%	15,000		15,000	100%
335 Membership & Registration		200	200	200	200	200	100%	200		200	100%
337 Advertising		7,108	7,709	7,216	5,980	7,800	77%	6,500		6,500	83%
341 Electric		4,883	5,121	5,435	5,614	5,500	102%	5,700		5,700	104%
342 Water		1,407	1,426	1,534	1,156	1,500	77%	1,500		1,500	100%
345 Telephone & Data Svcs		2,536	2,135	1,859	1,929	2,300	84%	2,000		2,000	87%
349 Garbage Disposal Services		962	1,180	1,133	1,090	1,250	87%	1,100		1,100	88%
350 Contracted Services		119,890	122,793	126,775	130,700	128,000	102%	143,000		143,000	112%
360 Repair and Maintenance Se		367				1,000	0%	1,000		1,000	100%
610 Principal			342,700			0	0%			0	0%
620 Interest		1,859	5,504			0	0%			0	0%
808 Cash Short (Long)		739	-15	-254	-12	0	***%			0	0%
920 Land/Building		230,956				0	0%			0	0%
Account:		441,041	559,609	207,499	209,983	204,871	102%	229,060	0	229,060	112%
460448 Golf Course - Carts											
231 Gas, Oil, Diesel Fuel, Gr		5,082	2,268	5,990	5,997	2,800	214%	6,000		6,000	214%
233 Mach/Equip/Parts		1,888	884	761	816	1,000	82%	1,000		1,000	100%
341 Electric		127				0	0%			0	0%
940 Machinery & Equipment		161,700				0	0%			0	0%
Account:		168,797	3,152	6,751	6,813	3,800	179%	7,000	0	7,000	184%
460449 Golf Course - Driving Range											
220 Operating supplies				199		500	0%			0	0%
299 Assets less than \$5000			4,234			0	0%			0	0%
313 Visa/Mastercharge Service		959	1,149	1,504	1,206	1,200	101%	1,300		1,300	108%
Account:		959	5,383	1,703	1,206	1,700	71%	1,300	0	1,300	76%
460450 Golf Course Restaurant											
205 Kitchen Supplies		3,809	5,801	6,419	5,047	5,000	101%	5,500		5,500	110%
268 Golf Restaurant Snacks		1,793	1,245	1,028	1,894	1,788	106%	1,800		1,800	101%
269 Golf Restaurant Food		33,288	39,623	44,559	40,771	34,016	120%	42,000		42,000	123%
270 Beer & Wine Supplies		28,182	26,026	33,954	30,240	27,720	109%	31,000		31,000	112%
276 Bar Supplies			55			100	0%			0	0%
278 Golf Restaurant Soda		5,774	6,677	8,998	6,517	8,200	79%	8,200		8,200	100%
290 Inventory Adjustment		-1,070	2,103			1,000	0%	1,000		1,000	100%
Account:		71,776	81,530	94,958	84,469	77,824	109%	89,500	0	89,500	115%

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5010 Golf Fund

					Current	%	Prelim.	Budget	Final	% Old
Actuals					Budget	Exp.	Budget	Changes	Budget	Budget
Account	Object	15-16	16-17	17-18	18-19	18-19	19-20	19-20	19-20	19-20
460460	G. C. Restaurant O & M									
100	Personal Services	46,335	49,168	56,722	64,405	59,548	108%	60,000		60,000
120	Overtime	87	813	1,969	1,144	1,000	114%	1,000		1,000
125	Compensated Absences					2,000	0%	2,000		2,000
130	Employee Benefits					0	0%	5,000		5,000
140	Social Security/Medicare	3,551	3,822	4,490	5,014	4,879	103%	4,800		4,800
141	Unemployment Insurance	255	275	382	492	363	136%	450		450
142	Worker's Compensation	2,896	3,226	3,796	4,642	4,128	112%	4,200		4,200
143	PERS/Retirement	496	1,807	1,957	2,440	1,960	124%	2,000		2,000
145	Medical/Life Insurance		68		22	0	***%			0
149	Golf Restaurant Gratuitie	210			252	0	***%			0
196	Non-cash pension costs -	130				0	0%			0
200	Supplies	322	824	1,000	757	1,048	72%	1,000		1,000
229	Miscellaneous			30		100	0%	100		100
231	Gas, Oil, Diesel Fuel, Gr	2,873	2,572	2,863	2,492	5,000	50%	2,800		2,800
299	Assets less than \$5000	800	5,117	893	320	15,000	2%	1,000		1,000
300	Purchased Services	3,151	3,103	3,366	10,102	3,288	307%	6,000		6,000
	Includes \$2,500 for City Manager search									
313	Visa/Mastercharge Service	778	762	1,372	1,247	960	130%	1,300		1,300
329	Entertainment	2,600				0	0%			0
331	License and Permits	400	515	615	600	815	74%	700		700
337	Advertising	525	125		125	1,000	13%	500		500
341	Electric	2,454	2,245	2,473	2,404	2,740	88%	2,500		2,500
342	Water	1,407	972	1,411	1,156	1,580	73%	1,500		1,500
345	Telephone & Data Svcs	1,517	1,426	1,534	1,251	1,800	70%	1,500		1,500
349	Garbage Disposal Services	738	638	858	953	950	100%	950		950
357	Litigation Expenses/Outsi	19,113				0	0%			0
360	Repair and Maintenance Se	733		192		1,572	0%	1,500		1,500
375	Education, Travel, Dues					200	0%	200		200
808	Cash Short (Long)	9	34	-103	-407	0	***%			0
901	Replacement and Depreciat		22,840	1,755	7,500	0	***%			0
920	Land/Building			12,605	36,169	32,000	113%			0
	Account:	91,380	100,352	100,180	143,080	141,931	101%	101,000	0	101,000
460465	Golf Training Center									
100	Personal Services					0	0%	2,000		2,000
140	Social Security/Medicare					0	0%	153		153
141	Unemployment Insurance					0	0%	10		10
142	Worker's Compensation					0	0%	150		150
200	Supplies					0	0%	100		100
231	Gas, Oil, Diesel Fuel, Gr					0	0%	100		100
313	Visa/Mastercharge Service					0	0%	100		100
337	Advertising					0	0%	250		250
341	Electric					0	0%	100		100
345	Telephone & Data Svcs					0	0%	100		100
349	Garbage Disposal Services					0	0%	50		50
	Account:					0	***%	3,113	0	3,113

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5010 Golf Fund

					Current	%	Prelim.	Budget	Final	% Old
					Budget	Exp.	Budget	Changes	Budget	Budget
Account	Object	15-16	16-17	17-18	18-19	18-19	19-20	19-20	19-20	19-20

490200 Revenue Bonds										
610	Principal	101,017	103,159	13,937	41,871	41,802	100%	42,910		42,910 103%
620	Interest	3,770	1,631	19,710	25,424	25,494	100%	24,386		24,386 96%
	Account:	104,787	104,790	33,647	67,295	67,296	100%	67,296	0	67,296 100%
490510 Bank Loan Debt Service										
610	Principal			17,793	17,159	17,135	100%	17,920		17,920 105%
620	Interest			14,847	15,481	15,522	100%	14,737		14,737 95%
	Account:			32,640	32,640	32,657	100%	32,657	0	32,657 100%
490520 Lease Purchase Debt Service										
610	Principal			78,093		0 0%				0 0%
	Account:			78,093		0 ***%	0	0		0 0%
510320 Salary Reserve-Compensated Absences										
100	Personal Services			13,986		0 0%				0 0%
	Account:			13,986		0 ***%	0	0		0 0%
	Fund:	1,399,643	1,457,565	1,802,773	1,055,395	1,330,579	79%	1,154,689	0	1,154,689 87%
%										

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5045 Golf Training Center Construction Fund

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
460465	Golf Training Center										
	920 Land/Building					0	0%	50,000	_____	50,000	*****%
	940 Machinery & Equipment					0	0%	100,000	_____	100,000	*****%
	2 Golf Simulators										
	Account:					0	***%	150,000		0	150,000 *****%
	Fund:					0	0%	150,000		0	150,000 *****%

%

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5201 Water Impact Fees

Account	Object	15-16	16-17	17-18	18-19	Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
----- Actuals -----											
430500	Water Utilities										
898	Reimburse Impact Fees	45,696	9,930	8,277	6,602	6,602	100%			0	0%
900	Capital Outlay \$5,000+				180	360,000	0%	360,000		360,000	100%
	Engineering for Hillside Reservoir replacement (concrete, underground tank)										
	Account:	45,696	9,930	8,277	6,782	366,602	2%	360,000	0	360,000	98%
	Fund:	45,696	9,930	8,277	6,782	366,602	2%	360,000	0	360,000	98%

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5210 Water Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
						18-19	18-19	19-20	19-20	19-20	19-20
<hr/>											
430500 Water Utilities											
200	Supplies	346	872	694	904	1,000	90%	1,500		1,500	150%
260	Clothing Allowance			504		2,250	0%	2,250		2,250	100%
295	Misc Income purchase offs			356		400	0%	400		400	100%
297	Homeland Security Project					25,000	0%	25,000		25,000	100%
299	Assets less than \$5000	1,752	450	2,315	135	5,000	3%	5,000		5,000	100%
300	Purchased Services	643	360	1,548	1,777	2,000	89%	9,500		9,500	475%
Includes 47,500 for City Manager Search											
308	TSEP Grant PER		3,334			0	0%			0	0%
313	Visa/Mastercharge Service	221	189	318		0	0%	300		300	*****%
345	Telephone & Data Svcs	1,317	1,207	1,253	1,314	1,350	97%	1,350		1,350	100%
348	Wireless services	2,299	2,429	2,415	2,380	2,600	92%	2,600		2,600	100%
354	Engineer Services	481	2,744	427	9,690	3,000	323%	3,000		3,000	100%
375	Education, Travel, Dues	4,613	3,153	2,705	1,238	4,200	29%	4,200		4,200	100%
540	Irrigation Assessments	226	112	213	164	250	66%	250		250	100%
546	Water Quality Tap Fee	4,690	4,952	4,718		5,000	0%	5,000		5,000	100%
901	Replacement and Depreciat	26,931	2,378	1,639		25,000	0%	25,000		25,000	100%
	Account:	43,519	22,180	19,105	17,602	77,050	23%	85,350	0	85,350	111%
<hr/>											
430510 Administration											
358	Payment to General	69,525	69,525	69,525	69,525	69,525	100%	69,525		69,525	100%
	Account:	69,525	69,525	69,525	69,525	69,525	100%	69,525	0	69,525	100%
<hr/>											
430530 Source of Supply and Pumping											
100	Personal Services	39,477	43,844	45,394	44,866	42,254	106%	41,188	-4,000	37,188	88%
120	Overtime	2,621	2,453	2,571	2,581	2,000	129%	2,851		2,851	143%
125	Compensated Absences	5,258	7,542	4,681	3,442	5,000	69%		4,000	4,000	80%
140	Social Security/Medicare	3,590	4,075	3,966	3,840	3,559	108%	3,306		3,306	93%
141	Unemployment Insurance	261	296	342	381	355	107%	243		243	68%
142	Worker's Compensation	2,910	3,451	3,525	3,700	3,536	105%	2,846		2,846	80%
143	PERS/Retirement	3,918	4,506	4,459	4,361	4,050	108%	3,818		3,818	94%
145	Medical/Life Insurance	5,153	4,652	7,715	6,578	6,561	100%	5,381		5,381	82%
196	Non-cash pension costs -	1,584	10,456	1,426		11,000	0%			0	0%
200	Supplies		248	80	2,331	2,500	93%	2,500		2,500	100%
299	Assets less than \$5000					5,000	0%	5,000		5,000	100%
300	Purchased Services	13,107	3,081	7,782	5,227	10,000	52%	10,000		10,000	100%
341	Electric	47,805	46,198	49,154	49,627	55,000	90%	55,000		55,000	100%
348	Wireless services				119	0	***%			0	0%
354	Engineer Services	6,887	3,870	6,406	1,172	15,000	8%	15,000		15,000	100%
541	Clearview Heights RID Ass			700		0	0%			0	0%
900	Capital Outlay \$5,000+	122,294		1,979	26,954	480,000	6%	600,000		600,000	125%
Completion of Well House and attaching well #8 to the system. FY20 - \$600,000 &											
FY21 - \$400,000											
920	Land/Building		48,809			0	0%			0	0%
	Account:	254,865	183,481	140,180	155,179	645,815	24%	747,133	0	747,133	116%

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		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
						18-19	18-19	19-20	19-20	19-20	19-20
430540 Purification and Treatment											
100	Personal Services	37,113	42,182	42,546	42,086	42,255	100%	41,188	-3,500	37,688	89%
120	Overtime	2,621	2,452	2,571	2,581	2,000	129%	2,851		2,851	143%
125	Compensated Absences	5,258	7,542	4,681	3,442	5,000	69%		3,500	3,500	70%
140	Social Security/Medicare	3,411	3,950	3,752	3,630	3,557	102%	3,307		3,307	93%
141	Unemployment Insurance	247	287	324	361	354	102%	242		242	68%
142	Worker's Compensation	2,762	3,361	3,331	3,552	3,535	100%	2,846		2,846	81%
143	PERS/Retirement	3,723	4,367	4,218	4,123	4,050	102%	3,818		3,818	94%
145	Medical/Life Insurance	4,916	4,470	7,262	6,178	6,562	94%	5,382		5,382	82%
196	Non-cash pension costs -	1,584	10,456	1,426		11,000	0%			0	0%
200	Supplies	9,206	9,312	11,519	15,039	13,000	116%	18,000		18,000	138%
300	Purchased Services	4,046	8,606	2,626	1,736	5,000	35%	5,000		5,000	100%
354	Engineer Services		134			10,000	0%	10,000		10,000	100%
	Account:	74,887	97,119	84,256	82,728	106,313	78%	92,634	0	92,634	87%
430550 Transmission and Distribution											
100	Personal Services	51,156	43,359	38,066	46,068	52,020	89%	51,205	-6,000	45,205	87%
120	Overtime	708	666	1,361	1,545	1,500	103%	1,422		1,422	95%
125	Compensated Absences	4,207	10,102	3,562	8,462	4,000	212%		6,000	6,000	150%
140	Social Security/Medicare	4,152	4,055	3,225	4,194	4,185	100%	3,929		3,929	94%
141	Unemployment Insurance	308	298	280	421	420	100%	289		289	69%
142	Worker's Compensation	1,214	1,393	2,903	4,141	4,164	99%	3,443		3,443	83%
143	PERS/Retirement	4,639	4,530	3,641	4,806	4,800	100%	4,563		4,563	95%
145	Medical/Life Insurance	8,307	6,150	6,205	8,169	8,492	96%	7,306		7,306	86%
196	Non-cash pension costs -	1,349	14,614	1,507		16,000	0%			0	0%
200	Supplies	30,857	52,376	18,739	16,938	50,000	34%	50,000		50,000	100%
231	Gas, Oil, Diesel Fuel, Gr	5,458	9,005	7,851	9,440	8,000	118%	10,000		10,000	125%
299	Assets less than \$5000	2,000			1,293	5,000	26%	5,000		5,000	100%
300	Purchased Services	19,951	17,318	23,102	18,465	25,000	74%	40,000		40,000	160%
	Includes repair of asphalt cuts - \$15,000										
345	Telephone & Data Svcs	2,800	2,706	2,645	2,673	2,800	95%	2,800		2,800	100%
354	Engineer Services	6,062	308	1,216		20,000	0%	20,000		20,000	100%
900	Capital Outlay \$5,000+	48,860	23,077		399	100,000	0%	100,000		100,000	100%
	Includes Pole Barn - \$10,000 (split 1/2)										
	Includes Vac Truck tanks replacement - \$6,000 (split 1/2)										
901	Replacement and Depreciat	7,779	720		485	100,000	0%	100,000		100,000	100%
919	Utility System Upgrades	110,008	102,980	5,458	230	150,000	0%	150,000		150,000	100%
	Includes new SCADA for water system										
921	Downtown Distribution Pro	15,516	7,983			0	0%			0	0%
940	Machinery & Equipment					10,000	0%	10,000		10,000	100%
950	Construction		1,646			0	0%			0	0%
	Account:	325,331	303,286	119,761	127,729	566,381	23%	559,957	0	559,957	99%
430560 Geographical Information Systems (GIS)											
100	Personal Services	3,605	4,836	6,188		2,376	0%			0	0%
125	Compensated Absences	678	1,525	808		1,000	0%			0	0%
140	Social Security/Medicare	323	479	527		315	0%			0	0%
141	Unemployment Insurance	24	35	45		30	0%			0	0%

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		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
142	Worker's Compensation	268	415	462		275	0%				0%
143	PERS/Retirement	354	532	593		350	0%				0%
145	Medical/Life Insurance	613	756	1,275		0	0%				0%
196	Non-cash pension costs -			198		0	0%				0%
200	Supplies	217	264	448		500	0%				0%
299	Assets less than \$5000	258	270			0	0%				0%
300	Purchased Services	375	63	29		1,200	0%				0%
345	Telephone & Data Svcs	73	149	186	96	200	48%				0%
348	Wireless services	26	313	315	94	350	27%				0%
354	Engineer Services			33		0	0%				0%
375	Education, Travel, Dues	1,045	703	15		0	0%				0%
940	Machinery & Equipment	8,773	164			0	0%				0%
Account:		16,632	10,504	11,122	190	6,596	3%	0	0	0	0%
430570 Customer Accounting and Collection											
100	Personal Services	47,742	62,070	24,681	28,187	15,543	181%	38,933	-3,500	35,433	228%
120	Overtime	732	690	449	420	600	70%	1,554		1,554	259%
125	Compensated Absences	5,202	4,425	3,125	2,918	3,500	83%		3,500	3,500	100%
140	Social Security/Medicare	4,055	5,041	2,093	2,332	1,358	172%	3,035		3,035	223%
141	Unemployment Insurance	295	369	184	236	143	165%	223		223	156%
142	Worker's Compensation	3,270	3,487	1,160	904	707	128%	2,143		2,143	303%
143	PERS/Retirement	4,441	5,623	2,393	2,705	1,632	166%	3,510		3,510	215%
145	Medical/Life Insurance	8,388	9,457	6,711	6,557	5,522	119%	7,115		7,115	129%
196	Non-cash pension costs -	1,040	5,680	1,035		6,000	0%			0	0%
200	Supplies	491	637	242	193	2,000	10%	2,000		2,000	100%
299	Assets less than \$5000		195		2,296	0	***%	5,000		5,000	*****%
300	Purchased Services	8,623	9,812	9,375	10,587	10,000	106%	12,000		12,000	120%
395	Damage Payout					0	0%	2,000		2,000	*****%
808	Cash Short (Long)	-509	56	45	-5	0	***%			0	0%
900	Capital Outlay \$5,000+	28,971	31,738	29,860	42,318	70,000	60%	70,000		70,000	100%
allegro meters to replace existing meters											
Account:		112,741	139,280	81,353	99,648	117,005	85%	147,513	0	147,513	126%
490200 Revenue Bonds											
610	Principal	19,500	25,629	26,000	26,000	26,000	100%	26,000		26,000	100%
620	Interest	2,737	7,063	6,720	6,350	6,350	100%	5,980		5,980	94%
Account:		22,237	32,692	32,720	32,350	32,350	100%	31,980	0	31,980	99%
Fund:		919,737	858,067	558,022	584,951	1,621,035	36%	1,734,092	0	1,734,092	107%

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5301 Sewer Impact Fees

Account	Object	----- 15-16	----- 16-17	----- 17-18	----- 18-19	Current Budget 18-19	% Exp. 18-19	Prelim. Budget 19-20	Budget Changes 19-20	Final Budget 19-20	% Old Budget 19-20
430600	Sewer Utilities										
898	Reimburse Impact Fees	766				0	0%			0	0%
900	Capital Outlay \$5,000+					200,000	0%	200,000		200,000	100%
	City share of Ridgewater Lift Station per agreement										
	Account:	766				200,000	0%	200,000	0	200,000	100%
	Fund:	766				200,000	0%	200,000	0	200,000	100%

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5310 Sewer Fund

					Current	%	Prelim.	Budget	Final	% Old
----- Actuals -----					Budget	Exp.	Budget	Changes	Budget	Budget
Account	Object	15-16	16-17	17-18	18-19	18-19	19-20	19-20	19-20	19-20

430600 Sewer Utilities										
200	Supplies	437	485	648	980	700	140%	1,000		1,000 143%
260	Clothing Allowance			504		2,250	0%	2,250		2,250 100%
295	Misc Income purchase offs			356		500	0%	500		500 100%
297	Homeland Security Project					20,000	0%	20,000		20,000 100%
299	Assets less than \$5000	1,752	659	2,255	-34	5,000	-1%	5,000		5,000 100%
Includes purchase of 7 new metal detectors (1/2 share) - \$3,500										
300	Purchased Services	677	3,360	1,500	1,689	3,000	56%	10,500		10,500 350%
Includes \$7,500 of cost for City Manager search										
308	TSEP Grant PER		3,257	6,119		1,000	0%			0 0%
313	Visa/Mastercharge Service	221	189	318		0	0%	400		400 *****%
345	Telephone & Data Svcs	4,911	4,923	4,873	4,979	5,500	91%	5,500		5,500 100%
348	Wireless services	2,269	2,429	2,415	2,380	2,500	95%	2,500		2,500 100%
354	Engineer Services	668	3,559	586	1,439	1,500	96%	1,500		1,500 100%
375	Education, Travel, Dues	3,184	1,434	1,367	1,021	2,000	51%	2,000		2,000 100%
540	Irrigation Assessments		112	118	130	150	87%	150		150 100%
901	Replacement and Depreciat	3,334	3,098	1,639	485	5,000	10%	100,000		100,000 2000%
\$100,000 2 Ton Boom Truck										
Account:		17,453	23,505	22,698	13,069	49,100	27%	151,300	0	151,300 308%
430610 Administration										
358	Payment to General	59,584	59,584	59,584	59,584	59,584	100%	59,584		59,584 100%
Account:		59,584	59,584	59,584	59,584	59,584	100%	59,584	0	59,584 100%
430630 Collection and Transmission										
100	Personal Services	20,698	27,162	23,922	16,177	16,179	100%	29,180	-1,500	27,680 171%
120	Overtime	1,447	1,396	880	938	1,000	94%	2,020		2,020 202%
125	Compensated Absences	2,918	3,154	1,909	1,395	2,000	70%		1,500	1,500 75%
140	Social Security/Medicare	1,874	2,381	2,001	1,400	1,373	102%	2,359		2,359 172%
141	Unemployment Insurance	138	174	174	139	136	102%	172		172 126%
142	Worker's Compensation	1,540	2,041	1,836	1,455	1,447	101%	2,016		2,016 139%
143	PERS/Retirement	2,074	2,654	2,263	1,586	1,558	102%	2,705		2,705 174%
145	Medical/Life Insurance	3,292	3,205	4,091	2,213	2,358	94%	2,957		2,957 125%
196	Non-cash pension costs -	703	2,084	463		2,200	0%			0 0%
200	Supplies	12,963	21,658	9,743	7,897	20,000	39%	20,000		20,000 100%
231	Gas, Oil, Diesel Fuel, Gr	9,421	12,056	11,286	10,262	13,000	79%	13,000		13,000 100%
299	Assets less than \$5000	2,000	149			5,000	0%	5,000		5,000 100%
300	Purchased Services	30,461	27,977	25,388	29,952	40,000	75%	40,000		40,000 100%
341	Electric	43,484	47,489	49,465	64,920	55,000	118%	55,000		55,000 100%
354	Engineer Services	10,144	2,116	1,224	196	20,000	1%	10,000		10,000 50%
900	Capital Outlay \$5,000+	68,775	167,632	19,054	5,611	250,000	2%	250,000		250,000 100%
940	Machinery & Equipment	4,207	96,726	19,802	14,183	25,000	57%	18,000		18,000 72%
\$12,000 New Pump at Golf Course Lift Station										
\$6,000 Replace Vac Truck tanks (split 1/2)										
950	Construction			1,299	115	100,000	0%	2,085,000		2,085,000 2085%
\$1,825,000 Sewer Lines Upgrade Project (grants, debt, local funds)										
\$250,000 Replace Lakeview Lift Station										
\$10,000 Pole Barn (split 1/2)										
Account:		216,139	420,054	174,800	158,439	556,251	28%	2,537,409	0	2,537,409 456%

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5310 Sewer Fund

						Current	%	Prelim.	Budget	Final	% Old
						Budget	Exp.	Budget	Changes	Budget	Budget
Account	Object	15-16	16-17	17-18	18-19	18-19	18-19	19-20	19-20	19-20	19-20

430640 Treatment and Disposal											
100	Personal Services	64,462	58,582	42,478	56,855	43,943	129%			0	0%
120	Overtime	1,447	1,396	962	2,623	1,500	175%			0	0%
125	Compensated Absences	5,768	11,028	3,395	10,306	4,000	258%			0	0%
140	Social Security/Medicare	5,309	5,308	3,498	5,228	3,579	146%			0	0%
141	Unemployment Insurance	394	391	304	524	359	146%			0	0%
142	Worker's Compensation	2,177	2,479	3,168	5,100	3,584	142%			0	0%
143	PERS/Retirement	5,931	5,943	3,967	5,980	4,109	146%			0	0%
145	Medical/Life Insurance	10,538	8,549	7,279	9,744	7,325	133%			0	0%
196	Non-cash pension costs -	1,633	12,706	1,243		14,000	0%			0	0%
200	Supplies	13,852	13,292	6,246	260	15,000	2%	1,000		1,000	7%
299	Assets less than \$5000				140	5,000	3%			0	0%
300	Purchased Services	3,011	1,368	4,621	3,573	15,000	24%	5,000		5,000	33%
334	WRRF Operating Costs				10,764	212,000	5%			0	0%
354	Engineer Services	360	996	3,112		20,000	0%			0	0%
900	Capital Outlay \$5,000+					0	0%	400,000		400,000	*****%
	Drain Lagoons										
940	Machinery & Equipment				552	100,000	1%			0	0%
	Account:	114,882	122,038	80,273	111,649	449,399	25%	406,000	0	406,000	90%

430645 Wastewater Resource Recovery Facility											
100	Personal Services					0	0%	85,963	-2,500	83,463	*****%
120	Overtime					0	0%	3,185		3,185	*****%
125	Compensated Absences					0	0%		2,500	2,500	*****%
140	Social Security/Medicare					0	0%	6,704		6,704	*****%
141	Unemployment Insurance					0	0%	490		490	*****%
142	Worker's Compensation					0	0%	5,817		5,817	*****%
143	PERS/Retirement					0	0%	7,729		7,729	*****%
145	Medical/Life Insurance					0	0%	11,246		11,246	*****%
210	Office Supplies					0	0%	1,600		1,600	*****%
215	Chemicals/Lab/Medical					0	0%	8,000		8,000	*****%
220	Operating supplies					0	0%	6,000		6,000	*****%
230	Repair and Maintenance Su					0	0%	2,000		2,000	*****%
231	Gas, Oil, Diesel Fuel, Gr					0	0%	20,000		20,000	*****%
299	Assets less than \$5000					0	0%	5,000		5,000	*****%
300	Purchased Services					0	0%	30,000		30,000	*****%
341	Electric					0	0%	50,000		50,000	*****%
345	Telephone & Data Svcs					0	0%	6,000		6,000	*****%
348	Wireless services					0	0%	6,000		6,000	*****%
354	Engineer Services					0	0%	15,000		15,000	*****%
360	Repair and Maintenance Se					0	0%	5,000		5,000	*****%
375	Education, Travel, Dues					0	0%	2,500		2,500	*****%
510	Insurance Premiums					0	0%	18,000		18,000	*****%
901	Replacement and Depreciat					0	0%	200,000		200,000	*****%
	Set aside to cover major equipment replacement in future years										
922	Mechanical Treatment Plan	759,265	2,253,512	8,990,667	3,973,188	7,902,748	50%	736,109		736,109	9%
	\$532,684 Swank Construction - to finish										
	\$203,425 Dowl - to finish										

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5310 Sewer Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
940 Machinery & Equipment						0	0%	12,000		12,000	*****%
	\$12,000 Utility Vehicle										
Account:		759,265	2,253,512	8,990,667	3,973,188	7,902,748	50%	1,244,343	0	1,244,343	16%
430660 Geographical Information Systems (GIS)											
100 Personal Services		3,438	4,892	6,187		2,376	0%			0	0%
125 Compensated Absences		649	1,426	808		1,000	0%			0	0%
140 Social Security/Medicare		308	476	520		315	0%			0	0%
141 Unemployment Insurance		22	35	46		30	0%			0	0%
142 Worker's Compensation		256	413	463		275	0%			0	0%
143 PERS/Retirement		338	529	592		350	0%			0	0%
145 Medical/Life Insurance		584	751	2,033		0	0%			0	0%
196 Non-cash pension costs -				198		0	0%			0	0%
200 Supplies		818	2,579	1,714	795	2,000	40%			0	0%
299 Assets less than \$5000		258	270			500	0%			0	0%
300 Purchased Services		87	63	29		150	0%			0	0%
345 Telephone & Data Svcs		73	179	225	96	250	38%			0	0%
348 Wireless services		26	313	315	212	350	61%			0	0%
354 Engineer Services				33		0	0%			0	0%
375 Education, Travel, Dues		1,045	703	15		100	0%			0	0%
Account:		7,902	12,629	13,178	1,103	7,696	14%	0	0	0	0%
430670 Customer Accounting and Collection											
100 Personal Services		50,139	65,880	53,340	47,343	51,669	92%	31,787	-2,500	29,287	57%
120 Overtime		3,690	3,478	2,383	1,420	2,400	59%	1,059		1,059	44%
125 Compensated Absences		4,475	7,942	10,393	4,741	8,500	56%		2,500	2,500	29%
140 Social Security/Medicare		4,400	5,763	4,816	3,965	4,103	97%	2,464		2,464	60%
141 Unemployment Insurance		320	425	430	401	425	94%	180		180	42%
142 Worker's Compensation		3,515	4,087	3,634	2,470	3,408	72%	1,649		1,649	48%
143 PERS/Retirement		4,824	6,470	5,600	4,589	4,857	94%	2,848		2,848	59%
145 Medical/Life Insurance		6,778	9,675	12,372	9,577	16,332	59%	5,584		5,584	34%
196 Non-cash pension costs -		2,106	13,103	2,045		15,000	0%			0	0%
200 Supplies		592	1,003	242	3,762	2,500	150%	4,000		4,000	160%
299 Assets less than \$5000			195		2,296	5,000	46%	5,000		5,000	100%
300 Purchased Services		8,181	8,445	7,673	9,729	10,000	97%	15,000		15,000	150%
375 Education, Travel, Dues		1,429	1,269	1,225	111	1,300	9%	1,300		1,300	100%
395 Damage Payout		5,896	1,604	930		2,000	0%	2,000		2,000	100%
900 Capital Outlay \$5,000+		30,431	30,294	28,932	42,966	70,000	61%	70,000		70,000	100%
	\$70,000 Allegro meters to replace existing meters										
Account:		126,776	159,633	134,015	133,370	197,494	68%	142,871	0	142,871	72%
490200 Revenue Bonds											
610 Principal				87,000	312,000	337,000	93%	346,000		346,000	103%
620 Interest				18,370	192,251	315,552	61%	325,430		325,430	103%
Account:				105,370	504,251	652,552	77%	671,430	0	671,430	103%

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5310 Sewer Fund

Account	Object	15-16	16-17	17-18	18-19	Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
----- Actuals -----											

524010 Advance to Golf Enterprise Fund											
860	Advance to funds	342,700				0	0%			0	0%
	Account:	342,700				0	***%	0	0	0	0%
Fund:											
		1,644,701	3,050,955	9,580,585	4,954,653	9,874,824	50%	5,212,937	0	5,212,937	53%
%											
Grand Total:											
		7,667,093	8,839,944	15,495,765	9,992,254	17,942,822		13,480,752	4,892	13,485,644	