

CITY OF POLSON COMMISSION BUDGET WORKSHOP AGENDA

COMMISSION CHAMBERS

July 20, 2026

5:00 P.M.

Link to meeting: <https://us06web.zoom.us/j/88945599101>
-- OR – dial in by phone: 253-215-8782, meeting ID: 889 4559 9101

1. CALL TO ORDER

[05:00:14 PM \(00:01:41\)](#)

Mayor Dever

2. PLEDGE OF ALLEGIANCE

[05:00:26 PM \(00:01:53\)](#)

Mayor Dever

[City Commissioner - Carolyn Pardini: Absent](#)
[Mayor - Laura Dever: Present](#)
[City Commissioner - Jake Holley: Present](#)
[City Commissioner - Lisa Rehard: Present](#)
[City Commissioner - Jen Ruggless: Present](#)
[Ed Meece: Absent](#)
[City Commissioner - Tracie McDonald: Present](#)
[City Commissioner - Lori Schrader-Young: Present](#)

3. APPROVAL OF PROPOSED AGENDA

[05:01:07 PM \(00:02:34\)](#)

Mayor Dever

[City Commissioner - Jen Ruggless: Motion](#)
[City Commissioner - Tracie McDonald: 2nd](#)
[City Commissioner - Carolyn Pardini: Absent](#)
[Mayor - Laura Dever: Approve](#)
[City Commissioner - Jake Holley: Approve](#)
[City Commissioner - Lisa Rehard: Approve](#)
[City Commissioner - Jen Ruggless: Approve](#)
[Ed Meece: N/A](#)
[City Commissioner - Tracie McDonald: Approve](#)
[City Commissioner - Lori Schrader-Young: Approve](#)

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

[05:01:53 PM \(00:03:20\)](#)

NEW BUSINESS

5. FISCAL YEAR 2026-2027 BUDGET WORKSHOP  

[05:02:08 PM \(00:03:36\)](#)

Interim City Manager George Simpson, Finance Officer Jodi O'Sullivan

6. ADJOURN

[05:56:29 PM \(00:57:56\)](#)

[City Commissioner - Jen Ruggless: Motion](#)

[City Commissioner - Lisa Rehard: 2nd](#)

[City Commissioner - Carolyn Pardini: Absent](#)

[Mayor - Laura Dever: Approve](#)

[City Commissioner - Jake Holley: Approve](#)

[City Commissioner - Lisa Rehard: Approve](#)

[City Commissioner - Jen Ruggless: Approve](#)

[Ed Meece: N\A](#)

[City Commissioner - Tracie McDonald: Approve](#)

[City Commissioner - Lori Schrader-Young: Approve](#)

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

CITY OF POLSON

COMMISSION BUDGET WORKSHOP

These minutes are intended for summary purposes only, according to Polson Municipal Code (Sec. 2.02.130) the official minutes of this meeting are the actual audio/video recording of the meeting.

Commission Chambers

July 20,, 2026

5:00 p.m.

ATTENDANCE: Mayor Dever, Commissioners, Holley, McDonald, Rehard, Ruggless, Schrader-Young, Interim City Manager George Simpson and City Clerk Cora Pritt

ABSENT: Commissioner Pardini

OTHERS PRESENT: Lee Manicke, Emily Messing, Link Moderie, Jodi O’Sullivan, Adam Reed, and Kevin Straub

CALL TO ORDER: (05:00:14 PM) Mayor Dever called the meeting to order. The Pledge of Allegiance was recited. Roll call was taken.

APPROVAL OF PROPOSED AGENDA (05:01:07 PM) –Commissioner Ruggless motion to approve the proposed agenda. Commissioner McDonald second Commission discussion: none
Public comment: none **VOTE: Unanimous Motion carried**

PUBLIC COMMENT ON SIGNIFICANT MATTER TO THE PUBLIC NOT ON THE AGENDA (05:01:53 PM) No public comment

FISCAL YEAR 2026-2027 BUDGET WORKSHOP (05:02:08) Finance Officer Jodi O’Sullivan gave the following power point presentation:



FY 2026-2027

Budget Workshop

City Departments:

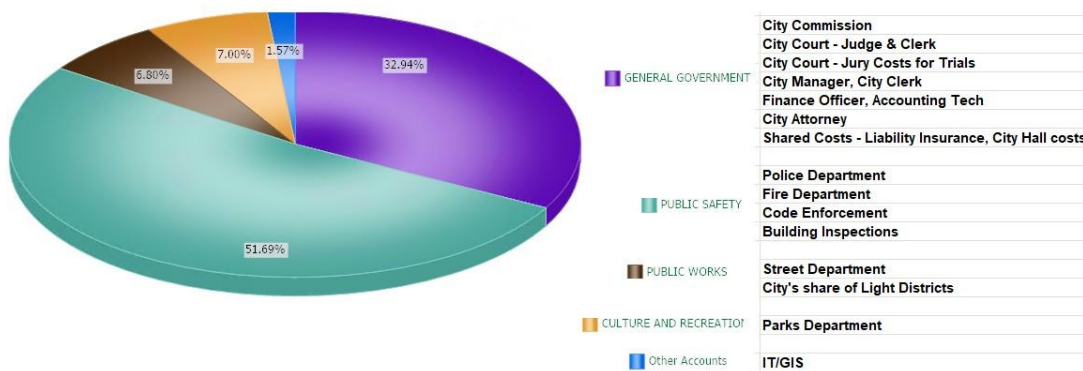
GENERAL FUND

Example Sources of Revenue:

Property Taxes
State Entitlement HB124 Payment
Permissive Medical Mill Levy
Vehicle Local Option Tax
Marijuana Excise Tax

Account	
410100 Legislative Services	City Commission
410360 Municipal Court	City Court - Judge & Clerk
410362 Jury Services	City Court - Jury Costs for Trials
410400 Administrative Services	City Manager, City Clerk
410500 Financial Services	Finance Officer, Accounting Tech
411100 Legal Services	City Attorney
411200 Facilities (Shared Costs)	Shared Costs - Liability Insurance, City Hall costs
420140 Crime Control and Investigation	Police Department
420400 Fire Protection and Control	Fire Department
420520 Code Enforcement	Code Enforcement
420540 Land Use Inspection/Zoning Enforc	Building Inspections
430240 Road and Street Maintenance	Street Department
430263 Street Lighting	City's share of Light Districts
460430 Parks	Parks Department
500300 Central Data Processing	IT/GIS

City of Polson Preliminary General Fund Expenditure Budget FY 2026 - 2027



Special Revenue Funds

2000-2999

These funds are established to account for resource allocated by law, contractual agreement, or administrative regulations for specific purposes or activities.

Example of Special Revenue Funds:

- Public Safety Mill Levy
- Tax Increment Financing District
- Storm Water System
- Building Code Enforcement
- Parks Donation

Enterprise Funds

Self supported Funds that provide services to the public and are financed primarily through user charges.

The City of Polson has three enterprise funds, which function as separate business units, and are not funded by tax dollars.



Golf



Water



Sewer



Once Jodi's overview of the budget, Interim City Manager George Simpson gave a brief timeline of the budget process. The process began in April. Each department head was given a copy of the budget for their department(s). In May, the City Manager and Finance Officer met and reviewed the budget worksheets the department heads had submitted. In May/June the City Manager, Finance Officer, and Department head would meet to review the requested budget. In July the City Manager, Finance Officer, and Department head would meet to decide what was being deleted from the budget, and what was remaining in the budget. In July, the City Manager, Finance Officer would meet with the Commission to discuss the budget worksheets. The Capital Improvement Plan and Growth Policy are considered in creating the budget. The Fire Department is the first to present their Capital Improvement Plan (CIP) to

the Commission in the meeting following this workshop. This will be a 5-to-10-year plan. All of the departments will be submitting their own CIP at future meetings. The Public Works CIP will be compiled with the help of HDR Engineering in the Preliminary Engineers Report (PER). This report will be a detailed document that identifies the infrastructure problems. It will be a five-year plan with an overview of the city and it's history, current facility status, problem areas identified, alternative solutions, recommendations, and funding cost estimates. The Water/Sewer Plan will include Stormwater and Transportation Plan. The preliminary budget contains funding for a dedicated code enforcement officer also tasked with assisting Building/Planning and the Utility Clerk. The Preliminary Budget also contains funding for street projects and the Public Works guiding documents.

The 2024 /2025 Fiscal Year Budget property tax was 1.25%. This is now a tier percentage of .76%-losing almost 50% less. The Building/Planning new construction used to get 100% now it is 75%. These changes were made during the 2025 Legislative Session. This impacts the amount that the City receives from property tax.

The Commission had questions about short-term rental vs. long-term rental. The residents that are short-term rental had to register with the Department of Revenue. Safe Streets or Complete Streets was mentioned too. The Gas Tax may be used for streets equipment, but not the construction of new streets. The question about outstanding revenue bonds was mentioned. These bonds come with instructions. Is the City using those? The Reserve Funds standard is 16.6 with a 18-20 more conservative. The city is within that percentage.

Public comment: Lee Manicke, Ward II commented on the Tax Increment Fund District. The Professional Assistance closing the TIFD was \$5,000.00 that seemed a high amount. . The Indirect Cost of \$20,000.00 should be spent on Salish Point. There is monies in the TIFD that is not accounted for. Last October there was \$691,280.00 in the TIFD, then the Department of Revenue reversed the decision on allowing the City of Polson to continue to collect on the TIFD. The Amount remaining was \$395,972, but the city manager showed \$360,250.00. In October 356,250.00 was removed from the TIFD, and \$60,250.00 was returned to the city. This left a balance of \$37,723.26. The Police Mill was then removed in the amount of \$4,717.56 leaving a balance of \$33,005.76. Interim City Manager George Simpson commented that there is \$335,000.00 left if in the TIFD and that is being designated for projects, that the bids went out for this week. Mayor Dever requested that Finance Officer Jodi O'Sullivan and Interim City Manager Simpson look into the figures that Mr. Manicke mentioned.

ADJOURN (05:56:29 PM) - Commissioner Ruggless motion to adjourn. Commissioner Rehard second. VOTE: Unanimous Motion carried.

ADJOURN 5:56 p.m.

ATTEST: _____

Mayor Laura Dever

Cora E. Pritt, City Clerk

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

1000 General All-Purpose Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	Budget
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
310000 TAXES										
311010 Real Property Taxes	1,426,232	1,552,232	1,493,054	1,645,565	1,776,764	93%	1,827,401		1,827,401	103%
311020 Personal Property Taxes	3,612	11,303	5,653	2,975	5,000	60%	4,000		4,000	80%
312000 Penalties &	2,039	3,200	3,032	3,945	2,500	158%	2,500		2,500	100%
314140 1/4% Lt Veh Local Options	170,464	170,928	170,454	187,683	150,000	125%	170,000		170,000	113%
314150 Marijuana Excise Tax	9,010	43,469	69,582	69,609	45,000	155%	52,000		52,000	116%
Group:	1,611,357	1,781,132	1,741,775	1,909,777	1,979,264	96%	2,055,901	0	2,055,901	104%
320000 Licenses and Permits										
321072 Admin/Impact Fee	9,598	15,225	14,572	-342	7,500	-5%			0	0%
Legislature removed from state law. \$0										
321073 Admin Fee Engineer Svcs.	10,330	4,750	1,055	11,952	15,000	80%		10,500	10,500	70%
Should be adjusted to reflect estimated 5% of Reimburse Engineer Cost 1000										
320000 321074										
322010 Alcohol Beverage Licenses	5,054	5,044	5,199	4,614	2,500	185%	5,000		5,000	200%
322014 Parks Alcohol Special	100	150			100	0%			0	0%
322021 Special Business License	4,500	7,500	7,500	7,500	7,500	100%	7,500		7,500	100%
322500 Fireworks Permits	2,000	1,200	1,500	1,200	1,000	120%	1,000		1,000	100%
323014 Zoning Conf/Spec Use	16,361	17,435	12,073	11,418	12,500	91%	10,000	12,500	22,500	180%
323016 Sign Permit Fee	944	312	2,461	1,356	1,000	136%	1,000	1,000	2,000	200%
323017 Fence Permit	1,450	1,350	950	1,350	1,200	113%	1,000	1,000	2,000	167%
323019 Annexation Fee	100	277	85	600	200	300%		200	200	100%
323026 Relocation of Structure	150				150	0%			0	0%
323030 Dog License	1,115	977	955	825	750	110%	750		750	100%
323040 Law Enforcement Alcohol	925				0	0%			0	0%
Group:	52,627	54,220	46,350	40,473	49,400	82%	26,250	25,200	51,450	104%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 2 of 34
Report ID: B250

1000 General All-Purpose Fund										
Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27

330000 Intergovernmental Revenues										
334010 Crime Control				4,167		0 ***%			0	0%
Grant for ADSI prior year										
334121 DNRC Grant	850	16,000	7,500	7,500	7,500	100%	7,500		7,500	100%
334133 HB355 SLIPA Grants			129,026	46,412	76,100	61%			0	0%
334201 METAP Grant			87,938	28,763	28,750	100%			0	0%
335230 HB124 Entitlement Share	757,453	785,744	813,518	820,277	820,518	100%	844,702		844,702	103%
336020 Non-cash pension revenue	24,810	22,989			0	0%			0	0%
339002 Payment in Lieu of Taxes	55,610	51,928	52,513	60,348	56,000	108%	52,000		52,000	93%
KwaTukNuk										
New Casino										
Polson Landing - reclassified as long term rental 1.10%										
Group:	838,723	876,661	1,090,495	967,467	988,868	98%	904,202	0	904,202	91%
340000 Charges for Services										
341010 Miscellaneous Collections	402	123	432	189	0	***%			0	0%
341014 Police Restitution	190				0	0%			0	0%
341015 Copies of Police Reports	1,570	1,655	2,298	1,516	1,200	126%	1,200		1,200	100%
341017 Fire Reports			115		0	0%			0	0%
341030 Court Costs	150	140	3,929	12,471	150	***%			0	0%
Check with Dave - should be 351030 City Courts										
341031 Admin/Golf Enterprise	72,583		97,197	97,197	97,389	100%	97,389		97,389	100%
341032 Admin/Water Enterprise	52,985		95,610	95,610	95,610	100%	95,610		95,610	100%
341033 Admin/Sewer Enterprise	242,226		287,822	287,822	287,822	100%	287,822		287,822	100%
341034 Admin/Building Insp.	10,379		13,241	13,241	13,241	100%	13,241		13,241	100%
341035 Admin/PRA	11,408		17,344	17,344	17,344	100%	15,000		15,000	86%
341036 Admin/Stormwater Fund	910		1,237	1,237	1,237	100%	1,237		1,237	100%
341080 Subdivision Review Fee	4,450	5,124	3,042	5,010	5,500	91%	5,000	5,000	10,000	182%
341085 Variance/Zoning Fees	1,900	834		1,378	750	184%	1,000	1,000	2,000	267%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 3 of 34
Report ID: B250

1000 General All-Purpose Fund						Current	%	Prelim.	Budget	Final	% Old
Account	Actuals				Budget	Rec.	Budget	Budget	Budget	Budget	
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27	
342012 DUI Patrol Annual Support	4,000		1,045		0	0%			0	0%	
342020 S&KHA PAYMENT/LIEU TXS Moved to general PILT Revenue Account	6,150	12,300	6,150		0	0%			0	0%	
343014 Street Cleaning				400	0	***%			0	0%	
343019 Street Closure Payments		500			0	0%			0	0%	
346029 Miscellaneous Revenue			20	1,715	0	***%			0	0%	
346045 Park Shelter Reservation	6,788	8,284	11,358	11,541	6,500	178%	6,500	1,500	8,000	123%	
346046 Park Concession Fees	90		1,200		0	0%			0	0%	
346054 Parks - Special Event	20		20	150	0	***%			0	0%	
Group:	416,201	28,960	542,060	546,821	526,743	104%	523,999	7,500	531,499	101%	
350000 Fines and Forfeitures											
351010 Surcharge Ord.#621	3,168	4,005	10,667	7,423	5,000	148%	6,500		6,500	130%	
351030 City Courts	31,982	40,149	27,624	50,897	30,000	170%	40,000		40,000	133%	
351041 Fire Alarm Fines		75			0	0%			0	0%	
Group:	35,150	44,229	38,291	58,320	35,000	167%	46,500	0	46,500	133%	
360000 Miscellaneous Revenues											
362000 Easement on Kerr Dam	2,012	1,219			0	0%			0	0%	
362031 Insurance Reimbursements		7,024		31,617	0	***%			0	0%	
362035 Optimum(Charter) Cable	52,799	50,097	57,578	38,855	50,000	78%	50,000		50,000	100%	
362070 Restitution			1,556		0	0%			0	0%	
365011 Don. Police Svc/Hoop Fest			81		0	0%			0	0%	
365015 Fire Equipment Use DNRC	51,033	61,182	2,750	1,128	40,000	3%	2,000		2,000	5%	
365022 Donations Police			706		0	0%			0	0%	
365053 Donations - Park/Golf	200				0	0%			0	0%	
Group:	106,044	119,522	62,671	71,600	90,000	80%	52,000	0	52,000	58%	

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 4 of 34
Report ID: B250

1000 General All-Purpose Fund					Current	%	Prelim.	Budget	Final	% Old
Account	Actuals				Budget	Rec.	Budget	Budget	Budget	Budget
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27

370000 Investment and Royalty Earnings										
371010 Interest-Operating	4,785	10,908	8,927	11,928	7,000	170%	8,500		8,500	121%
Group:	4,785	10,908	8,927	11,928	7,000	170%	8,500	0	8,500	121%
380000 Other Financing Sources										
381060 Proceeds from Capital		153,672			0	0%			0	0%
382010 Sale of General Fixed		5,000	20,000	1,425	0	***%			0	0%
383000 Intrfnd Trnsfr 102240	400,578	472,501			0	0%			0	0%
383010 Transfer from Other Fund				3,262	3,262	100%			0	0%
383047 Transfer from #2372 Perm.	131,282	124,076	179,302	211,400	211,400	100%	229,000		229,000	108%
Group:	531,860	755,249	199,302	216,087	214,662	101%	229,000	0	229,000	107%
Fund:	3,596,747	3,670,881	3,729,871	3,822,473	3,890,937	98%	3,846,352	32,700	3,879,052	100%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 5 of 34
Report ID: B250

2001 Fire Impact Fees										
Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	Budget
	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27

340000 Charges for Services										
341072 Impact Fee	25,790	69,718	49,658	55,153	25,000	221%	35,000	_____	35,000	140%
Group:	25,790	69,718	49,658	55,153	25,000	221%	35,000	0	35,000	140%
370000 Investment and Royalty Earnings										
371016 Interest-Impact Fee Funds	346	1,315	1,848	2,631	500	526%	2,000	_____	2,000	400%
Group:	346	1,315	1,848	2,631	500	526%	2,000	0	2,000	400%
Fund:	26,136	71,033	51,506	57,784	25,500	227%	37,000	0	37,000	145%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 6 of 34
Report ID: B250

2002 Parks Impact Fees										
Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	Budget
	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27

340000 Charges for Services										
341072 Impact Fee	27,983	32,868	34,307	31,748	25,000	127%	35,000	_____	35,000	140%
Group:	27,983	32,868	34,307	31,748	25,000	127%	35,000	0	35,000	140%
370000 Investment and Royalty Earnings										
371016 Interest-Impact Fee Funds	529	1,727	1,808	2,346	750	313%	_____	_____	0	0%
Group:	529	1,727	1,808	2,346	750	313%	0	0	0	0%
Fund:	28,512	34,595	36,115	34,094	25,750	132%	35,000	0	35,000	136%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 7 of 34
Report ID: B250

2020 Police Municipal Services Levy

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	Budget
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27

310000 TAXES										
311010 Real Property Taxes	201,353	283,707	266,348	285,964	308,577	93%	310,000	_____	310,000	100%
311020 Personal Property Taxes	512	1,770	1,029	521	1,500	35%	500	_____	500	33%
312000 Penalties &	290	430	540	698	250	279%	500	_____	500	200%
Group:	202,155	285,907	267,917	287,183	310,327	93%	311,000	0	311,000	100%
330000 Intergovernmental Revenues										
334011 US Treasury Bullet Proof				2,571	0	***%	2,500	_____	2,500	*****%
Is this grant still active?										
336020 Non-cash pension revenue	302,411	329,160			0	0%	_____	_____	0	0%
339002 Payment in Lieu of Taxes	930	7,230	9,153	8,663	6,000	144%	6,000	_____	6,000	100%
Polson Landing reclassified as Long Term rental 1.10%										
Group:	303,341	336,390	9,153	11,234	6,000	187%	8,500	0	8,500	142%
360000 Miscellaneous Revenues										
360000 Miscellaneous Revenues	35				0	0%	_____	_____	0	0%
360004 Prior Year Overpayments				1,620	0	***%	_____	_____	0	0%
Group:	35			1,620	0	***%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	263	520	815	1,779	250	712%	1,200	_____	1,200	480%
Group:	263	520	815	1,779	250	712%	1,200	0	1,200	480%
380000 Other Financing Sources										
382010 Sale of General Fixed			615		0	0%	_____	_____	0	0%
Group:			615		0	0%	0	0	0	0%
Fund:	505,794	622,817	278,500	301,816	316,577	95%	320,700	0	320,700	101%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 8 of 34
Report ID: B250

2219 Parks Donations											
	Actuals				Current	%	Prelim.	Budget	Final	% Old	
Account	22-23	23-24	24-25	25-26	Budget 25-26	Rec. 25-26	Budget 26-27	Change 26-27	Budget 26-27	% Old 26-27	

360000 Miscellaneous Revenues											
365049 Parks Donations		480				0	0%			0	0%
Group:		480				0	0%	0	0	0	0%
370000 Investment and Royalty Earnings											
371010 Interest-Operating	2	511	10	60	0	***%				0	0%
Group:	2	511	10	60	0	***%		0	0	0	0%
380000 Other Financing Sources											
383010 Transfer from Other Fund				6,742	6,742	100%				0	0%
Group:				6,742	6,742	100%		0	0	0	0%
Fund:	2	991	10	6,802	6,742	101%		0	0	0	0%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 9 of 34
Report ID: B250

2222 Park Donations - Restricted										
	Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	22-23	23-24	24-25	25-26	Budget 25-26	Rec. 25-26	Budget 26-27	Budget Change 26-27	Budget 26-27	% Old Budget 26-27

360000 Miscellaneous Revenues										
365019 Travis Dolphin Dog Park				36,089	0	***%	_____	_____	0	0%
365049 Parks Donations		10,250	30,000		5,000	0%	15,000	35,000	50,000	1000%
Donation for Woof Pack Dog Park Project										
Donation for Pickleball Project										
Group:		10,250	30,000	36,089	5,000	722%	15,000	35,000	50,000	1000%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	1	21	115	379	0	***%	_____	_____	0	0%
Group:	1	21	115	379	0	***%	0	0	0	0%
380000 Other Financing Sources										
383010 Transfer from Other Fund				17,066	16,916	101%	_____	_____	0	0%
Group:				17,066	16,916	101%	0	0	0	0%
Fund:	1	10,271	30,115	53,534	21,916	244%	15,000	35,000	50,000	228%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 10 of 34
Report ID: B250

2310 Tax Increment District										
	Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	22-23	23-24	24-25	25-26	Budget 25-26	Rec. 25-26	Budget 26-27	Budget Change 26-27	Budget 26-27	% Old Budget 26-27

310000 TAXES										
311010 Real Property Taxes	241,012	485,385	455,835	13,260	350,000	4%	_____	_____	0	0%
311020 Personal Property Taxes	224	3,639	3,869	255	1,000	26%	_____	_____	0	0%
312000 Penalties &	457	892	2,008	642	250	257%	_____	_____	0	0%
Group:	241,693	489,916	461,712	14,157	351,250	4%	0	0	0	0%
330000 Intergovernmental Revenues										
335230 HB124 Entitlement Share	18,215	21,489	22,366	33,550	0	***%	_____	_____	0	0%
Group:	18,215	21,489	22,366	33,550	0	***%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	19,379	30,923	24,976	5,374	5,000	107%	_____	_____	0	0%
Group:	19,379	30,923	24,976	5,374	5,000	107%	0	0	0	0%
Fund:	279,287	542,328	509,054	53,081	356,250	15%	0	0	0	0%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 11 of 34
Report ID: B250

2350 Local Government Study Commission										
	Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	22-23	23-24	24-25	25-26	Budget 25-26	Rec. 25-26	Budget 26-27	Budget Change 26-27	Budget 26-27	% Old Budget 26-27

310000 TAXES										
311010 Real Property Taxes			26,315	13,941	14,722	95%	_____	_____		0 0%
311020 Personal Property Taxes			21	35	0	***%	_____	_____		0 0%
312000 Penalties &			30	48	0	***%	_____	_____		0 0%
Group:			26,366	14,024	14,722	95%	0	0		0 0%
330000 Intergovernmental Revenues										
339002 Payment in Lieu of Taxes			138	347	0	***%	_____	_____		0 0%
Group:			138	347	0	***%	0	0		0 0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating			67	262	0	***%	_____	_____		0 0%
Group:			67	262	0	***%	0	0		0 0%
Fund:			26,571	14,633	14,722	99%	0	0		0 0%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 12 of 34
Report ID: B250

2372 Permissive Medical Mills										
Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	Budget
	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27

310000 TAXES										
311010 Real Property Taxes	123,803	121,960	165,855	202,373	219,059	92%	229,000	_____	229,000	105%
311020 Personal Property Taxes	357	335	480	355	0	***%	300	_____	300	****%
312000 Penalties &	213	210	294	445	0	***%	300	_____	300	****%
Group:	124,373	122,505	166,629	203,173	219,059	93%	229,600	0	229,600	105%
330000 Intergovernmental Revenues										
339002 Payment in Lieu of Taxes	846	6,573	5,180	6,145	6,500	95%	5,000	_____	5,000	77%
Polson Landing Reclassified as Long Term Rental 1.10%										
Group:	846	6,573	5,180	6,145	6,500	95%	5,000	0	5,000	77%
Fund:	125,219	129,078	171,809	209,318	225,559	93%	234,600	0	234,600	104%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 13 of 34
Report ID: B250

2380 Stormwater System Fund										
Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	Budget
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
330000 Intergovernmental Revenues										
336020 Non-cash pension revenue	137	167				0	0%			0
Group:	137	167				0	0%	0	0	0%
340000 Charges for Services										
343039 Stormwater Utility Fees	116,143	117,409	118,809	120,203	100,000	120%	119,000		119,000	119%
Group:	116,143	117,409	118,809	120,203	100,000	120%	119,000	0	119,000	119%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	4,469	9,589	8,983	9,954	5,000	199%	8,000		8,000	160%
Group:	4,469	9,589	8,983	9,954	5,000	199%	8,000	0	8,000	160%
Fund:	120,749	127,165	127,792	130,157	105,000	124%	127,000	0	127,000	121%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 14 of 34
Report ID: B250

2386 Excavation Permits Revenue										
Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Change	Budget	Budget
320000 Licenses and Permits										
323020 Street Cut Permits	6,036	5,593	4,410	7,571	3,000	252%	3,500	_____	3,500	117%
Group:	6,036	5,593	4,410	7,571	3,000	252%	3,500	0	3,500	117%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	200	585	599	657	350	188%	400	_____	400	114%
Group:	200	585	599	657	350	188%	400	0	400	114%
Fund:	6,236	6,178	5,009	8,228	3,350	246%	3,900	0	3,900	116%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 15 of 34
Report ID: B250

2390 Drug Forfeiture Fund										
	Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	% Old
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27

350000 Fines and Forfeitures										
351013 Drug Forfeitures	10,443	363	855	752	500	150%	500	_____	500	100%
Group:	10,443	363	855	752	500	150%	500	0	500	100%
360000 Miscellaneous Revenues										
365022 Donations Police	5,135	2,969	3,399		3,000	0%	4,000	_____	4,000	133%
Adding projected donation amount for 2026-27										
Group:	5,135	2,969	3,399		3,000	0%	4,000	0	4,000	133%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	108	259	173	179	200	90%	150	_____	150	75%
Group:	108	259	173	179	200	90%	150	0	150	75%
380000 Other Financing Sources										
382010 Sale of General Fixed	13,253				0	0%	_____	_____	0	0%
384040 DTF Income - Other	163				0	0%	_____	_____	0	0%
Group:	13,416				0	0%	0	0	0	0%
Fund:	29,102	3,591	4,427	931	3,700	25%	4,650	0	4,650	126%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 16 of 34
Report ID: B250

2391 DUI Court Fee Fund										
Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Change	Budget	Budget

350000 Fines and Forfeitures										
351000 Court Fines and	4,330	5,136	1,854	1,140	4,000	29%	2,500	_____	2,500	63%
Group:	4,330	5,136	1,854	1,140	4,000	29%	2,500	0	2,500	63%
360000 Miscellaneous Revenues										
365022 Donations Police			5,000		0	0%	_____	_____	0	0%
Group:			5,000		0	0%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	33	48	117	132	25	528%	100	_____	100	400%
Group:	33	48	117	132	25	528%	100	0	100	400%
Fund:	4,363	5,184	6,971	1,272	4,025	32%	2,600	0	2,600	65%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 17 of 34
Report ID: B250

2394 Building Code Enforcement										
Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	Budget
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
320000 Licenses and Permits										
323010 Building Permits	107,228	188,236	136,991	157,460	135,000	117%	135,000	20,000	155,000	115%
323011 Plan Review Fees	32,017	69,106	45,973	45,352	47,250	96%	47,500		47,500	101%
323012 Mechanical Permit Comm &	21,399	19,813	14,232	18,749	10,000	187%	15,000		15,000	150%
323013 Demolition Permits	2,251	2,721	452	685	2,500	27%	500		500	20%
323021 Plumbing Permit Comm &	9,855	11,563	9,887	13,719	9,000	152%	10,000		10,000	111%
323022 Electrical Permit Comm &	10,159	21,020	28,313	18,185	14,000	130%	15,000		15,000	107%
323027 Stop Work Fee	2,021	783			1,000	0%			0	0%
Group:	184,930	313,242	235,848	254,150	218,750	116%	223,000	20,000	243,000	111%
330000 Intergovernmental Revenues										
336020 Non-cash pension revenue	2,030	2,130			0	0%			0	0%
Group:	2,030	2,130			0	0%	0	0	0	0%
340000 Charges for Services										
341010 Miscellaneous Collections				30	0	***%			0	0%
341012 Building and Planning				38	0	***%			0	0%
Group:				68	0	***%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	852	2,886	3,769	4,501	1,500	300%	2,500	500	3,000	200%
Group:	852	2,886	3,769	4,501	1,500	300%	2,500	500	3,000	200%
Fund:	187,812	318,258	239,617	258,719	220,250	117%	225,500	20,500	246,000	112%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 18 of 34
Report ID: B250

2395 Tree Fund											
	Actuals				Current	%	Prelim.	Budget	Final	% Old	
Account	22-23	23-24	24-25	25-26	Budget 25-26	Rec. 25-26	Budget 26-27	Change 26-27	Budget 26-27	% Old Budget 26-27	

330000 Intergovernmental Revenues											
334130 State Forestry Grant		850				0	0%			0	0%
Group:		850				0	0%	0	0	0	0%
370000 Investment and Royalty Earnings											
371010 Interest-Operating	-5	11	117	115		0	***%	100		100	*****%
Group:	-5	11	117	115		0	***%	100	0	100	*****%
380000 Other Financing Sources											
383017 Transfer from General	15,000	10,000				10,850	0%	10,000		10,000	92%
Group:	15,000	10,000				10,850	0%	10,000	0	10,000	92%
Fund:	14,995	10,861	117	115	10,850	1%	10,100	0	10,100	93%	

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 19 of 34
Report ID: B250

2398 Credit Card Fees

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	Budget
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
340000 Charges for Services										
341090 Credit Card Convenience	12,490	13,694	2,382	948	10,000	9%	2,500		2,500	25%
Group:	12,490	13,694	2,382	948	10,000	9%	2,500	0	2,500	25%
360000 Miscellaneous Revenues										
362000 Easement on Kerr Dam	15					0	0%		0	0%
Group:	15					0	0%	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	10	58	71	64		0 ***%	50		50	****%
Group:	10	58	71	64		0 ***%	50	0	50	****%
Fund:	12,515	13,752	2,453	1,012	10,000	10%	2,550	0	2,550	26%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 20 of 34
Report ID: B250

2401 Light Maintenance District #19										
	Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	Budget
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27

360000 Miscellaneous Revenues										
363010 Maintenance Assessments	21,658	20,250	20,208	22,876	20,000	114%	21,000	_____	21,000	105%
MVP rate increase										
363040 P & I Special Assessments	55	63	107	88	0	***%	100	_____	100	*****%
Group:	21,713	20,313	20,315	22,964	20,000	115%	21,100	0	21,100	106%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	39	130	161	165	0	***%	100	_____	100	*****%
Group:	39	130	161	165	0	***%	100	0	100	*****%
Fund:	21,752	20,443	20,476	23,129	20,000	116%	21,200	0	21,200	106%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 21 of 34
Report ID: B250

2402 Light Maintenance District #20

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	Budget
	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27
360000 Miscellaneous Revenues										
363010 Maintenance Assessments MVP Increase	8,562	8,479	8,760	3,727	9,000	41%	10,000		10,000	111%
363040 P & I Special Assessments	6	10	9	11	0	***%	20		20	****%
Group:	8,568	8,489	8,769	3,738	9,000	42%	10,020	0	10,020	111%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	-5	6	9	4	0	***%	20		20	****%
Group:	-5	6	9	4	0	***%	20	0	20	****%
Fund:	8,563	8,495	8,778	3,742	9,000	42%	10,040	0	10,040	112%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 22 of 34
Report ID: B250

2500 Weed Cleanup Maintenance Fund										
	Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	22-23	23-24	24-25	25-26	Budget 25-26	Rec. 25-26	Budget 26-27	Budget Change 26-27	Budget 26-27	% Old Budget 26-27

330000 Intergovernmental Revenues										
334133 HB355 SLIPA Grants			1,911		9,765	0%	4,134	_____	4,134	42%
Remaining SLIPA grant \$4,134 state/ \$1,378 city										
Group:			1,911		9,765	0%	4,134	0	4,134	42%
360000 Miscellaneous Revenues										
362000 Easement on Kerr Dam	648				0	0%	_____	_____	0	0%
Group:	648				0	0%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	100	265	243	225	150	150%	200	_____	200	133%
Group:	100	265	243	225	150	150%	200	0	200	133%
Fund:	748	265	2,154	225	9,915	2%	4,334	0	4,334	44%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 23 of 34
Report ID: B250

2510 Sidewalk Loan Fund										
	Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	Budget
	26-27				25-26	25-26	26-27	26-27	26-27	26-27

330000 Intergovernmental Revenues										
334133 HB355 SLIPA Grants			71,764	58,276	125,500	46%	21,095	_____	21,095	17%
SLIPA balance remaining \$21,095 state/ \$7,032 city										
Group:			71,764	58,276	125,500	46%	21,095	0	21,095	17%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	285	753	632	693	0	***%	600	_____	600	*****%
Group:	285	753	632	693	0	***%	600	0	600	*****%
Fund:	285	753	72,396	58,969	125,500	47%	21,695	0	21,695	17%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 24 of 34
Report ID: B250

2703 Fire Memb. Donation Fund										
Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Change	Budget	Budget

360000 Miscellaneous Revenues										
365043 Firemen's Donations	6,857	8,168				0 0%				0 0%
Group:	6,857	8,168				0 0%	0	0	0	0 0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	20	38	54	56		0 ***%				0 0%
Group:	20	38	54	56		0 ***%	0	0	0	0 0%
380000 Other Financing Sources										
383010 Transfer from Other Fund				253		5 ***%				0 0%
Group:				253		5 ***%	0	0	0	0 0%
Fund:	6,877	8,206	54	309		5 ***%	0	0	0	0 0%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 25 of 34
Report ID: B250

2720 Police Donations										
	Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	22-23	23-24	24-25	25-26	Budget 25-26	Rec. 25-26	Budget 26-27	Change 26-27	Budget 26-27	% Old Budget 26-27

360000 Miscellaneous Revenues										
365022 Donations Police				400		0 ***%	_____	_____	0	0%
365027 Donations Police	2,061	1,425	430	8,700		0 ***%	6,000	_____	6,000	*****%
Group:	2,061	1,425	430	9,100		0 ***%	6,000	0	6,000	*****%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	76	166	137	135	120	113%	_____	_____	0	0%
Group:	76	166	137	135	120	113%	0	0	0	0%
380000 Other Financing Sources										
383010 Transfer from Other Fund				209	209	100%	_____	_____	0	0%
Group:				209	209	100%	0	0	0	0%
Fund:	2,137	1,591	567	9,444	329	***%	6,000	0	6,000	1824%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 26 of 34
Report ID: B250

2820 Gas Apportionment Tax Fund											
		Actuals				Current	%	Prelim.	Budget	Final	% Old
	Account	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	Budget
		25-26	25-26	25-26	25-26	25-26	25-26	26-27	26-27	26-27	26-27

330000 Intergovernmental Revenues											
335040	Gasoline Tax	102,292	229,480	251,947	256,814	230,000	112%	230,000	20,000	250,000	109%
	based on prior year actuals										
	Group:	102,292	229,480	251,947	256,814	230,000	112%	230,000	20,000	250,000	109%
370000 Investment and Royalty Earnings											
371010	Interest-Operating	723	2,904	4,930	4,218	1,250	337%	_____	_____	0	0%
	Group:	723	2,904	4,930	4,218	1,250	337%	0	0	0	0%
380000 Other Financing Sources											
383010	Transfer from Other Fund				674	674	100%	_____	_____	0	0%
	Group:				674	674	100%	0	0	0	0%
	Fund:	103,015	232,384	256,877	261,706	231,924	113%	230,000	20,000	250,000	108%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 27 of 34
Report ID: B250

3500 SPECIAL ASSESSMENT DEBT-Revolving Fund											
Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	Budget	Budget
	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27

370000 Investment and Royalty Earnings											
371010 Interest-Operating	714	1,885	1,744	1,729	1,200	144%				0	0%

Group:	714	1,885	1,744	1,729	1,200	144%		0	0	0	0%

Fund:	714	1,885	1,744	1,729	1,200	144%		0	0	0	0%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 28 of 34
Report ID: B250

3542 SID #42 Streetscape Main St. Imp. Project

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	Budget
	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27
360000 Miscellaneous Revenues										
363010 Maintenance Assessments	4,186				0	0%			0	0%
363020 Bond Principal & Interest	64,997	63,390	3,362		0	0%			0	0%
363040 P & I Special Assessments	174	413	134		0	0%			0	0%
Group:	69,357	63,803	3,496		0	0%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	322	816	495	316	0	***%			0	0%
Group:	322	816	495	316	0	***%	0	0	0	0%
Fund:	69,679	64,619	3,991	316	0	***%	0	0	0	0%

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

5010 Golf Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Change	Budget	Budget	

330000 Intergovernmental Revenues											
336020 Non-cash pension revenue	8,431	11,020				0	0%			0	0%

Group:	8,431	11,020				0	0%	0	0	0	0%

340000 Charges for Services											
346002 Golf Food Soda	17,257	27,043	44,488	30,556	41,250	74%	45,068		45,068	109%	
346003 Golf Food Snacks	3,687	4,523	4,783	7,385	4,000	185%	4,846		4,846	121%	
346004 Golf Cart Food	5,330	5,215	5,642	7,611	7,000	109%	5,715		5,715	82%	
346006 Golf Cart Beer	31,721	31,990	24,776	28,526	30,000	95%	25,100		25,100	84%	
346007 Golf Cart Soda	5,041	4,984	5,106	5,038	5,873	86%	5,172		5,172	88%	
346010 Golf Restaurant Food	167,978	260,817	395,257	345,092	421,000	82%	400,425		400,425	95%	
346011 Golf Beer Revenue	91,741	105,974	112,767	126,181	125,000	101%	114,240		114,240	91%	
346012 Golf Wine Revenue	9,822	9,853	15,321	14,227	15,152	94%	15,520		15,520	102%	
346013 Golf Rest Merchandise			125	349	1,500	23%	1,500		1,500	100%	
346015 Green Fee Punch Card	59,830	65,480	64,063	56,390	64,633	87%	58,500		58,500	91%	
346016 Golf Cart Annual Pass	21,319	29,625	33,663	33,339	34,731	96%	33,582		33,582	97%	
346020 Green Fees	504,911	636,278	711,232	745,222	682,840	109%	768,896		768,896	113%	
346021 Golf Season Pass Fees	365,532	395,050	434,374	460,910	428,149	108%	493,232		493,232	115%	
346022 Storage Fees	38,056	41,475	41,836	41,309	41,860	99%	43,830		43,830	105%	
346023 Golf Cart Rental Fees	240,214	287,016	296,537	314,216	285,844	110%	318,598		318,598	111%	
346024 Golf Trail Use Fees	43,112	45,887	50,731	52,905	49,829	106%	57,360		57,360	115%	
346025 Flathead Golf Assoc Punch		3,788	1,682		0	0%			0	0%	
346026 Cart Punch Card Fees	19,350	19,278	15,050	12,425	14,485	86%	15,300		15,300	106%	
346027 Driving Range	17,961	24,589	30,451	31,763	32,791	97%	33,927		33,927	103%	
346028 Gasoline Sales	623	557	614	487	804	61%	589		589	73%	
346029 Miscellaneous Revenue	3,494	61	3,195	1,086	0	***%			0	0%	

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 30 of 34
Report ID: B250

5010 Golf Fund

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Change	Budget	Budget
346030 Driving Range - CC	33,772	36,953	39,060	40,164	36,558	110%	35,572		35,572	97%
346031 Driving Range Pass	11			5,065	0	***%			0	0%
346034 Golf Restaurant Rental				2,590	5,000	52%	2,310		2,310	46%
346037 Golf Finn Cycle Rental	4,535	1,230			0	0%			0	0%
346038 Golf Simulator Fees	41,285	39,914	41,641	41,175	43,140	95%	43,140		43,140	100%
346039 Monster Grill Concessions		1,200	1,200		1,200	0%			0	0%
Group:	1,726,582	2,078,780	2,373,594	2,404,011	2,372,639	101%	2,522,422	0	2,522,422	106%
360000 Miscellaneous Revenues										
360004 Prior Year Overpayments			400		0	0%			0	0%
361120 Building Rental	7,200		7,200		3,600	0%	3,600		3,600	100%
362000 Easement on Kerr Dam	74				0	0%			0	0%
362060 Misc Reimbursements		2,152			0	0%			0	0%
362070 Restitution		20			0	0%			0	0%
Group:	7,274	2,172	7,600		3,600	0%	3,600	0	3,600	100%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	5,566	16,456	19,628	22,268	19,000	117%	23,863		23,863	126%
Group:	5,566	16,456	19,628	22,268	19,000	117%	23,863	0	23,863	126%
Fund:	1,747,853	2,108,428	2,400,822	2,426,279	2,395,239	101%	2,549,885	0	2,549,885	106%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 31 of 34
Report ID: B250

5201 Water Impact Fees										
Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	Budget
	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27

340000 Charges for Services										
341072 Impact Fee	126,968	154,077	140,339	158,163	90,000	176%	90,000	_____	90,000	100%
Group:	126,968	154,077	140,339	158,163	90,000	176%	90,000	0	90,000	100%
370000 Investment and Royalty Earnings										
371016 Interest-Impact Fee Funds	3,749	11,158	11,674	13,946	6,500	215%	10,000	_____	10,000	154%
Group:	3,749	11,158	11,674	13,946	6,500	215%	10,000	0	10,000	154%
Fund:	130,717	165,235	152,013	172,109	96,500	178%	100,000	0	100,000	104%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 32 of 34
Report ID: B250

5210 Water Fund										
Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Change	Budget	Budget

330000 Intergovernmental Revenues										
331000 Federal Grants	380,821	306,260				0	0%			0 0%
331994 ARPA Grant		722,325	92,839	627,840	605,000	104%				0 0%
336020 Non-cash pension revenue	7,751	6,653				0	0%			0 0%
Group:	388,572	1,035,238	92,839	627,840	605,000	104%	0	0	0	0%
340000 Charges for Services										
343020 Water Revenues	1,142,291	1,121,380	1,094,019	1,072,314	1,100,000	97%	1,100,000		1,100,000	100%
343022 Unmetered/Coin-op Water	1,745	1,000	2,251	3,398	1,000	340%	2,500		2,500	250%
343024 Sale Materials/Supplies	32,364	50,224	64,983	64,785	30,000	216%	50,000		50,000	167%
343025 Water Permits	8,750	8,400	7,350	8,400	6,000	140%	6,000		6,000	100%
343027 Miscellaneous Revenue	1,567		499	5,105	0	***%	3,000		3,000	*****%
Restitution, Delinquent Tax Lien P&I, Tap Fee Services										
Group:	1,186,717	1,181,004	1,169,102	1,154,002	1,137,000	101%	1,161,500	0	1,161,500	102%
360000 Miscellaneous Revenues										
362000 Easement on Kerr Dam	500				0	0%			0	0%
362060 Misc Reimbursements		5,135			0	0%			0	0%
365051 Water - scrap metal	296	139			150	0%	150		150	100%
Group:	796	5,274			150	0%	150	0	150	100%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	36,115	71,595	68,844	61,689	40,000	154%	45,000		45,000	113%
Group:	36,115	71,595	68,844	61,689	40,000	154%	45,000	0	45,000	113%
Fund:	1,612,200	2,293,111	1,330,785	1,843,531	1,782,150	103%	1,206,650	0	1,206,650	68%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 33 of 34
Report ID: B250

5301 Sewer Impact Fees										
Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	22-23	23-24	24-25	25-26	Budget	Rec.	Budget	Change	Budget	Budget
	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27	26-27

340000 Charges for Services										
341072 Impact Fee	45,941	74,779	60,695	117,540	40,000	294%	60,000	_____	60,000	150%
Group:	45,941	74,779	60,695	117,540	40,000	294%	60,000	0	60,000	150%
370000 Investment and Royalty Earnings										
371016 Interest-Impact Fee Funds	479	1,858	2,350	3,389	1,200	282%	2,500	_____	2,500	208%
Group:	479	1,858	2,350	3,389	1,200	282%	2,500	0	2,500	208%
Fund:	46,420	76,637	63,045	120,929	41,200	294%	62,500	0	62,500	152%

07/15/26
10:32:00

CITY OF POLSON
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 34 of 34
Report ID: B250

5310 Sewer Fund					Current	%	Prelim.	Budget	Final	% Old
Account	Actuals				Budget	Rec.	Budget	Change	Budget	% Old
	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
330000 Intergovernmental Revenues										
331000 Federal Grants	62,754				0	0%			0	0%
331994 ARPA Grant		150,134	81,383	995,729	279,000	357%			0	0%
336020 Non-cash pension revenue	7,819	6,718			0	0%			0	0%
Group:	70,573	156,852	81,383	995,729	279,000	357%	0	0	0	0%
340000 Charges for Services										
343024 Sale Materials/Supplies	8,400	8,400	7,350	8,400	6,000	140%			0	0%
343027 Miscellaneous Revenue	67		2,815	636	0	***%			0	0%
343031 Sewer Service Charges	1,893,626	1,911,707	1,892,307	1,867,586	1,850,000	101%	1,860,000		1,860,000	101%
Group:	1,902,093	1,920,107	1,902,472	1,876,622	1,856,000	101%	1,860,000	0	1,860,000	100%
360000 Miscellaneous Revenues										
360004 Prior Year Overpayments			1,017		0	0%			0	0%
361100 Sewer Dept. Land Rental	18,000	18,000	18,000	18,000	18,000	100%	18,000		18,000	100%
362000 Easement on Kerr Dam	500				0	0%			0	0%
Group:	18,500	18,000	19,017	18,000	18,000	100%	18,000	0	18,000	100%
370000 Investment and Royalty Earnings										
371010 Interest-Operating	43,825	99,815	90,168	79,796	60,000	133%	90,000		90,000	150%
Group:	43,825	99,815	90,168	79,796	60,000	133%	90,000	0	90,000	150%
380000 Other Financing Sources										
383018 Transfer from #5310					525,000	0%			0	0%
386000		15,850			0	0%			0	0%
Group:		15,850			525,000	0%	0	0	0	0%
Fund:	2,034,991	2,210,624	2,093,040	2,970,147	2,738,000	108%	1,968,000	0	1,968,000	72%
Grand Total:	10,723,421	12,759,659	11,626,679	12,846,533	12,692,090		11,045,256	108,200	11,153,456	

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 1 of 70
Report ID: B240

1000 General All-Purpose Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Changes	Budget	Budget
410100	Legislative Services										
100	Personal Services	19,325	19,414	20,473	20,400	20,911	98%	21,434		21,434	103%
	2.5% COLA										
	6 COMMISSIONERS										
	1 MAYOR										
140	Social Security/Medicare	1,553	1,561	1,561	1,561	1,599	98%	1,599		1,599	100%
141	Unemployment Insurance	13	7			0	0%			0	0%
142	Worker's Compensation	14	8			0	0%			0	0%
143	PERS/Retirement	422	435	435	686	446	154%	446		446	100%
196	Non-cash pension costs -		111			0	0%			0	0%
200	Supplies	144	195			200	0%	200		200	100%
299	Assets less than \$10,000	800				0	0%			0	0%
300	Purchased Services	82	596	116	525	200	263%	200		200	100%
322	Technology Infrastructure	1,715	1,337	3,276		0	0%			0	0%
337	Advertising		2,365			0	0%			0	0%
345	Telephone & Data Svcs	437	401	183		450	0%	450		450	100%
362	Software Subscription			1,611	2,021	1,700	119%	1,700		1,700	100%
375	Education, Travel, Dues	913	1,306	2,163	3,467	1,750	198%	1,750		1,750	100%
	Account:	25,418	27,736	29,818	28,660	27,256	105%	27,779	0	27,779	102%
410200	Executive Services										
375	Education, Travel, Dues	84				0	0%			0	0%
	Account:	84				0	***%	0	0	0	0%
410360	Municipal Court										
100	Personal Services	60,963	62,103	62,410	68,990	76,825	90%	79,509		79,509	103%
	New position Asst Court Clerk 18 hr/week										
	Court Clerk 32 hr/week										
	Contracted Judge										
120	Overtime		481	31		0	0%			0	0%
125	Compensated Absences	5,681	6,961	9,659	3,536	2,000	177%	2,000		2,000	100%
140	Social Security/Medicare	5,130	5,485	5,376	5,210	3,276	159%	5,994		5,994	183%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 2 of 70
Report ID: B240

1000 General All-Purpose Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	Budget	Exp.	Budget	Changes	Budget	Budget
						25-26	25-26	26-27	26-27	26-27	26-27
141	Unemployment Insurance	449	399	396	465	241	193%	517		517	215%
142	Worker's Compensation	329	315	304	274	93	295%	288		288	310%
143	PERS/Retirement	6,201	6,580	6,531	3,571	3,975	90%	4,173		4,173	105%
145	Medical/Life Insurance	6,842	3,010	4,243	6,026	7,052	85%	9,579		9,579	136%
196	Non-cash pension costs -		1,668			0	0%			0	0%
200	Supplies Toner, workstation desk,chair, new robes, misc supplies	495	408	1,940	2,131	750	284%	3,500	-2,500	1,000	133%
231	Gas, Oil, Diesel Fuel, Gr					120	0%			0	0%
299	Assets less than \$10,000	1,500				0	0%			0	0%
300	Purchased Services Sub Judges	2,451	2,440	918	997	2,100	47%	2,100		2,100	100%
322	Technology Infrastructure	585	382	182		480	0%			0	0%
331	License and Permits		60			100	0%			0	0%
335	Membership & Registration		450	600	350	300	117%			0	0%
336	Postage and Delivery		616	1,075	1,033	1,000	103%	2,500		2,500	250%
345	Telephone & Data Svcs Access MT, Century Link, Drop Box Fax	1,372	1,505	751	879	1,500	59%	1,500		1,500	100%
348	Wireless services 1 cell phone	1,342	1,180	1,238	480	1,800	27%	1,800		1,800	100%
362	Software Subscription Zoom Video Conferencing Office 365 State Drivers Licensing Record Access- \$252		40	722	460	750	61%	1,000		1,000	133%
375	Education, Travel, Dues Montana Magistrates Assn \$300 COLJ Conferences 2 judges @ \$350 = \$750 Court Clerk Conferences 1 clerks @ \$250 Travel expenses for training = \$3000	3,898	4,706	2,067	3,673	4,500	82%	4,800	-500	4,300	96%
940	Machinery & Equipment	490				0	0%			0	0%
Account:		97,728	98,789	98,443	98,075	106,862	92%	119,260	-3,000	116,260	109%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 3 of 70
Report ID: B240

1000 General All-Purpose Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Changes	Budget	Budget
410362	Jury Services										
300	Purchased Services			147		750	0%	750		750	100%
394	Jury and Witness Fees	-12		374	371	600	62%	2,000		2,000	333%
	Increase for potential of 5 trials										
	Account:	-12		521	371	1,350	27%	2,750	0	2,750	204%
410400	Administrative Services										
100	Personal Services	110,095	131,936	210,562	163,459	214,225	76%	193,023		193,023	90%
	City Manager										
	City Clerk										
120	Overtime	111	314	308	469	0	***%			0	0%
125	Compensated Absences	9,881	15,028	15,453	41,062	4,000	***%	4,000		4,000	100%
140	Social Security/Medicare	8,899	11,077	14,506	17,107	16,026	107%	14,589		14,589	91%
141	Unemployment Insurance	819	851	1,096	1,522	1,178	129%	1,255		1,255	107%
142	Worker's Compensation	895	997	1,288	1,119	1,211	92%	1,091		1,091	90%
143	PERS/Retirement	11,016	13,920	17,837	21,168	19,430	109%	17,507		17,507	90%
145	Medical/Life Insurance	18,714	18,224	14,927	13,710	14,508	94%	26,192		26,192	181%
160	Car Allowance	600		600	2,200	2,400	92%	2,400		2,400	100%
196	Non-cash pension costs -		3,538	10,642		0	0%			0	0%
200	Supplies	974	1,564	1,800	2,079	1,200	173%	1,200		1,200	100%
231	Gas, Oil, Diesel Fuel, Gr			272	102	0	***%			0	0%
269	Golf Restaurant Food	157				0	0%			0	0%
299	Assets less than \$10,000	1,214	249	1,540		0	0%			0	0%
300	Purchased Services	3,350	1,202	39,551	357	0	***%			0	0%
322	Technology Infrastructure	550	520	1,999	679	400	170%	400		400	100%
335	Membership & Registration		22	50		0	0%			0	0%
336	Postage and Delivery		3	13		0	0%			0	0%
345	Telephone & Data Svcs	685	1,006	444	1,069	1,000	107%	1,000		1,000	100%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 5 of 70
Report ID: B240

1000 General All-Purpose Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	Budget	Exp.	Budget	Changes	Budget	Budget
						25-26	25-26	26-27	26-27	26-27	26-27
322	Technology Infrastructure Laptop for Acct Tech	1,743	643	182		200	0%	800	-300	500	250%
336	Postage and Delivery Increase in postage		1,274	1,073	880	200	440%	800		800	400%
337	Advertising		72	39	159	250	64%	250		250	100%
345	Telephone & Data Svcs	1,355	973	370	708	600	118%	600		600	100%
362	Software Subscription Office 365 Adobe			795	460	700	66%	700		700	100%
375	Education, Travel, Dues MCCTFOA Conference MLCT Conference	4,529	1,838	2,535	299	3,000	10%	3,000		3,000	100%
380	Memberships GFOA MCTFOA x2	160	410	310	350	250	140%	350		350	140%
808	Cash Short (Long)	10				0	0%			0	0%
	Account:	194,944	154,893	173,292	174,479	188,487	93%	202,663	-300	202,363	107%
410630	Primary Elections										
375	Education, Travel, Dues Election Charges in LGRC Fund	763			4,209	5,000	84%			0	0%
	Account:	763			4,209	5,000	84%	0	0	0	0%
411100	Legal Services										
100	Personal Services Contracted In House Atty	69,992	72,438	76,155	84,258	88,946	95%	92,993		92,993	105%
125	Compensated Absences	5,038	7,667	10,851	5,140	2,500	206%	2,500		2,500	100%
140	Social Security/Medicare	6,270	5,758	6,026	6,199	6,498	95%	6,800		6,800	105%
141	Unemployment Insurance	535	462	477	581	489	119%	604		604	124%
142	Worker's Compensation	592	542	561	502	503	100%	526		526	105%
143	PERS/Retirement	7,378	7,622	7,862	8,108	8,067	101%	8,434		8,434	105%
145	Medical/Life Insurance	1,859	18,132	21,003	22,332	20,024	112%	26,108		26,108	130%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 6 of 70
Report ID: B240

1000 General All-Purpose Fund						Current	%	Prelim.	Budget	Final	% Old
Account	Object	Actuals				Budget	Exp.	Budget	Changes	Budget	Budget
		22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
151	Medical 75% Reimbursement	3,536				0	0%			0	0%
196	Non-cash pension costs -		1,937			0	0%			0	0%
200	Supplies	333	280	206		700	0%	700	-400	300	43%
260	Clothing Allowance Increase clothing allowance		100	100	80	100	80%	500	-400	100	100%
299	Assets less than \$10,000	3,667				0	0%			0	0%
300	Purchased Services	75	16	286		1,000	0%	1,000	-500	500	50%
322	Technology Infrastructure	585	382	182		300	0%	300		300	100%
331	License and Permits MT Bar Court Tax	515	530			600	0%	650		650	108%
345	Telephone & Data Svcs	254				0	0%			0	0%
348	Wireless services	801	604	576	447	600	75%	600		600	100%
356	Chief Legal Officer - Civ	-2,000				0	0%			0	0%
357	Litigation Expenses/Outsi		1,400			500	0%	500		500	100%
362	Software Subscription			505	460	550	84%	550		550	100%
375	Education, Travel, Dues Tilliston DUI Training Conference MCLE	2,020	2,134	907	3,261	2,500	130%	5,000		5,000	200%
380	Memberships			323		400	0%	600		600	150%
	Account:	101,450	120,004	126,020	131,368	134,277	98%	148,365	-1,300	147,065	110%
411200 Facilities (Shared Costs)											
100	Personal Services Project Manager 10%	4,663	4,848	6,096	5,336	5,489	97%	5,626		5,626	102%
120	Overtime			6		0	0%			0	0%
125	Compensated Absences	111	588		201	0	***%			0	0%
140	Social Security/Medicare	358	420	460	415	417	100%	426		426	102%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 8 of 70
Report ID: B240

1000 General All-Purpose Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	Budget	Exp.	Budget	Changes	Budget	Budget
		22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
375	Education, Travel, Dues	1,581	1,460	736	430	0	***%			0	0%
379	Equipment Lease Pitney Bowes Lease \$660	825	495	660	495	0	***%	700		700	****%
380	Memberships League of Cities and Towns Membership \$11306 League of Cities and Towns Annual Support Package \$6,500	3,030	5,613	8,447	11,306	0	***%	15,500	2,400	17,900	****%
399	Other Contracted Services				151	0	***%			0	0%
510	Insurance Premiums	269,826	315,307	292,396	301,749	375,000	80%	375,000		375,000	100%
920	Land/Building Front Counter and Court window remodel	35,098	20,278	8,698	8,450	16,000	53%	16,000		16,000	100%
940	Machinery & Equipment	8,086				0	0%			0	0%
	Account:	486,217	504,329	475,793	522,770	546,465	96%	589,476	-1,100	588,376	108%
420120	Facilities										
200	Supplies	434				0	0%			0	0%
	Account:	434				0	***%	0	0	0	0%
420140	Crime Control and Investigation										
100	Personal Services 98% General/ 2% Public Safety Levy \$2/hr increase for police clerk plus COLA The pay matrix as presented to the City Mngr 12 Officers 1 Reserve 1 Civilian	702,357	687,866	711,448	766,858	813,583	94%	806,043	1	806,044	99%
120	Overtime reduced due to removing scheduled OT	52,588	58,886	52,937	45,014	23,235	194%	45,765	-5,765	40,000	172%
125	Compensated Absences	77,289	58,513	76,945	52,187	30,000	174%	30,000		30,000	100%
140	Social Security/Medicare	15,136	14,586	13,939	15,828	13,578	117%	14,546		14,546	107%
141	Unemployment Insurance	5,721	4,644	4,388	6,044	4,135	146%	5,239		5,239	127%
142	Worker's Compensation	28,865	24,386	22,551	22,826	15,867	144%	19,980		19,980	126%
143	PERS/Retirement	4,088	4,145	4,297	4,418	4,320	102%	4,697		4,697	109%
145	Medical/Life Insurance	96,314	98,907	136,270	157,835	140,076	113%	184,536		184,536	132%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 11 of 70
Report ID: B240

1000 General All-Purpose Fund

						Current	%	Prelim.	Budget	Final	% Old
		Actuals				Budget	Exp.	Budget	Budget	Budget	Budget
Account	Object	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Changes	26-27	26-27
264	Firefighter Stipend	8,350	9,400	9,400	10,600	10,800	98%	12,000		12,000	111%
	\$200 stipend for 30 volunteers										
299	Assets less than \$10,000	17,054	12,952	2,243	15,251	14,600	104%	20,000	-11,400	8,600	59%
	5 sets of turnout \$17,000										
	boots \$1600										

	2 sets of turnout \$7,000										
	boots \$1,600										
300	Purchased Services	37,825	30,794	25,520	17,237	12,000	144%	13,500	3,000	16,500	138%
	Scba \$2310										
	hose \$4620										
	pump \$1100										
	cascade \$3080										
	hurst \$935										
	ff physicals \$750										
	Volunteer FF insurance policy \$2680										
322	Technology Infrastructure	480	637	273	1,038	1,000	104%	2,200	-1,200	1,000	100%
	Starlink 750										
	tablets 250										
	entertainment center 1000										
331	License and Permits		35			0	0%			0	0%
335	Membership & Registration		75	621	240	75	320%	500	-500	0	0%
	Ichiefs										
	state chiefs										
	moved to object 380										
336	Postage and Delivery		290	2	2	200	1%	200		200	100%
	\$100 air samples										
341	Electric	210	210	228	295	210	140%	210	60	270	129%
345	Telephone & Data Svcs	963	910	380	708	1,000	71%	1,000		1,000	100%
347	Propane	173	208			250	0%	250		250	100%
348	Wireless services		1,301	1,602	1,331	1,444	92%	2,900	-1,200	1,700	118%
	5 tablets										
	4 tablets currently owned										
354	Engineer Services	1,373	2,434			0	0%			0	0%
360	Repair and Maintenance Se		394	16,171	16,314	10,000	163%	20,000		20,000	200%
	aging fleet repairs										
362	Software Subscription			10,152	11,669	10,344	113%	13,750	1,000	14,750	143%
	First due \$10344										
	API \$500										
	Hydrant/command 2900										
	Central Square \$1,000										

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 12 of 70
Report ID: B240

1000 General All-Purpose Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	Budget	Exp.	Budget	Changes	Budget	Budget
						25-26	25-26	26-27	26-27	26-27	26-27
375	Education, Travel, Dues	3,101	6,853	3,718	7,662	7,500	102%	8,000	-3,000	5,000	67%
380	Memberships	245	565	75	440	500	88%	500	500	1,000	200%
	IChiefs										
	State Chiefs										
	Lake Co Fire Assn										
610	Principal	9,025	9,228	12,814	17,697	17,698	100%	17,698		17,698	100%
620	Interest	2,941	2,738	4,639	5,242	6,359	82%	6,359		6,359	100%
900	Capital Outlay \$10,000+	5,744		36,997	28,763	28,763	100%	92,667	-2,667	90,000	313%
	New pumper to replace 2312 at \$900000 at 6% at 15 years										
	repair engine										
920	Land/Building	20,796		20,772	42,485	63,354	67%	63,354	-63,354	0	0%
930	Improvements Not Building			9,350		0	0%			0	0%
940	Machinery & Equipment	147,941		80,053		0	0%			0	0%
	Account:	455,697	317,340	450,732	447,533	428,627	104%	563,879	-88,761	475,118	111%
420520 Code Enforcement											
100	Personal Services					0	0%	13,104		13,104	*****%
	40% of Current Admin Asst position recoded from Administration										
140	Social Security/Medicare					0	0%	1,002		1,002	*****%
141	Unemployment Insurance					0	0%	85		85	*****%
142	Worker's Compensation					0	0%	28		28	*****%
143	PERS/Retirement					0	0%	1,189		1,189	*****%
200	Supplies					0	0%	200		200	*****%
231	Gas, Oil, Diesel Fuel, Gr	213				0	0%			0	0%
260	Clothing Allowance					0	0%	100		100	*****%
300	Purchased Services					0	0%	12,500	-12,500	0	0%
	This is the cost of the Code Enforcement Module for GovWell. \$9,000 a year,										
	\$3,500 implementation.										
345	Telephone & Data Svcs	64				0	0%			0	0%
	Account:	277				0	***%	28,208	-12,500	15,708	*****%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 14 of 70
Report ID: B240

1000 General All-Purpose Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	Budget	Exp.	Budget	Changes	Budget	Budget
						25-26	25-26	26-27	26-27	26-27	26-27
345	Telephone & Data Svcs	1,039	764	292	655	0	***%	500		500	****%
	Need to include telephone and data per department										
348	Wireless services	1,839	999	743	447	585	76%	585	-585	0	0%
	Discontinued service. Transferred to Fund 2394										
354	Engineer Services	4,200	6,611	14,155	17,966	7,500	240%	60,000	-45,000	15,000	200%
	HDR Task Order 42: Contract engineering services for miscellaneous projects, SCADA services, GIS services, and grant support. NOTE: A portion will be reimbursed through permitting. Also SCADA will be payed by water/sewer. Task Order 42 in H2O budget										
360	Repair and Maintenance Se			186		1,500	0%	1,500		1,500	100%
	Vehicle maintenance										
362	Software Subscription		1,218	1,043	13,721	10,000	137%	10,000		10,000	100%
	GovWell Planning Module, BlueBeam, OpenAI, Adobe Acrobat										
	*BMS Permitting until fully transitions to GovWell										
375	Education, Travel, Dues	2,348	1,434	2,201		3,000	0%	3,000		3,000	100%
	Conference, resource materials										
380	Memberships			50	65	180	36%	180		180	100%
	MAPx2, MAGIP										
	Account:	172,858	123,733	146,579	162,077	166,292	97%	218,724	-48,385	170,339	102%
430240	Road and Street Maintenance										
100	Personal Services	104,901	106,296	120,325	101,570	143,246	71%	142,518		142,518	99%
	3 FTE Streets Worker										
120	Overtime	1,710	2,601	2,153	2,050	3,500	59%	3,500		3,500	100%
125	Compensated Absences	9,933	14,108	18,086	11,258	5,000	225%	5,000		5,000	100%
140	Social Security/Medicare	9,507	9,878	10,170	9,171	9,918	92%	10,785		10,785	109%
141	Unemployment Insurance	826	750	743	793	716	111%	927		927	129%
142	Worker's Compensation	6,163	5,154	5,633	7,264	7,391	98%	8,542		8,542	116%
143	PERS/Retirement	11,404	11,311	8,167	6,615	7,895	84%	8,331		8,331	106%
145	Medical/Life Insurance	9,161	8,938	9,586	12,447	8,369	149%	19,324		19,324	231%
196	Non-cash pension costs -		2,879	1,976		0	0%			0	0%
200	Supplies	3,242	4,753	4,612	14,502	4,500	322%	5,000		5,000	111%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 15 of 70
Report ID: B240

1000 General All-Purpose Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	Budget	Exp.	Budget	Changes	Budget	Budget
						25-26	25-26	26-27	26-27	26-27	26-27
231 Gas, Oil, Diesel Fuel, Gr			141	4,238	4,338		0 ***%	4,000		4,000	****%
233 Mach/Equip/Parts		3,074	3,280	9,927	2,976	8,000	37%	10,000		10,000	125%
260 Clothing Allowance \$600 x 3 employees		6,224	2,538	2,762	1,253	1,800	70%	1,800		1,800	100%
280 Paving Materials		2,061	5,631	9,444	1,365		0 ***%	2,300		2,300	****%
281 Street Maint Chemicals moved to supplies				1,525			0 0%			0	0%
296 Streets/Parks Misc.Rev.36			575				0 0%			0	0%
299 Assets less than \$10,000		3,483	1,961			3,000	0%	5,000	-2,000	3,000	100%
300 Purchased Services Striping contracted - \$10,000 Towing, equipment services, Missoula Textile		15,418	17,237	17,115	6,421	15,000	43%	15,000		15,000	100%
322 Technology Infrastructure		310	191	91		500	0%	500		500	100%
341 Electric		2,868	2,992	2,921	4,620	5,000	92%	5,000		5,000	100%
345 Telephone & Data Svcs		594	582	1,225	1,275	1,200	106%	1,200		1,200	100%
347 Propane		115	76	62	15		0 ***%	50		50	****%
348 Wireless services		1,458	1,650	2,271	1,782	2,000	89%	2,000		2,000	100%
349 Garbage Disposal Services		1,300	746	977	1,387		0 ***%	1,200		1,200	****%
354 Engineer Services DJ&A ?		13,167	8,297	36,503	10,379		0 ***%	7,000		7,000	****%
360 Repair and Maintenance Se Moved to purchase services		1,908	3,833	1,786	-6,262	5,000	***%			0	0%
362 Software Subscription Office 365				207	391	300	130%	300		300	100%
375 Education, Travel, Dues pesticide licenses, future street repair training				579	150	1,000	15%	1,000		1,000	100%
452 Gravel/Sand/Peat moved to supplies			10,945	6,616			0 0%			0	0%
900 Capital Outlay \$10,000+ moved to 904		5,519					0 0%			0	0%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 17 of 70
Report ID: B240

1000 General All-Purpose Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	25-26	25-26	26-27	Changes	Budget	Budget
229	Miscellaneous moved to supplies		99				0 0%			0	0%
231	Gas, Oil, Diesel Fuel, Gr	8,814	7,202	5,650	7,383	6,950	106%	6,950		6,950	100%
232	Sprinkler Parts moved to supplies	642	1,558	91	35	0	***%			0	0%
233	Mach/Equip/Parts	5,901	3,154	2,434	3,064	2,500	123%	2,500		2,500	100%
235	Facilities Maintenance Pa restroom repairs	6,767	4,312	46,211	1,534	6,000	26%	6,000		6,000	100%
241	Small Tools moved to supplies	46	489	242	10	500	2%			0	0%
260	Clothing Allowance 2 x \$600 2 x \$50 - season shirts		779	653	712	1,200	59%	1,300		1,300	108%
296	Streets/Parks Misc.Rev.36	35		24		0	0%			0	0%
299	Assets less than \$10,000	803				0	0%			0	0%
300	Purchased Services possible emergency repar services	3,486	3,686	2,994	3,412	5,500	62%	5,000		5,000	91%
313	Visa/Mastercard Service C Square monthly fees	1,306	1,024	534	591	1,400	42%	1,400		1,400	100%
322	Technology Infrastructure	480	1,370	574	1,428	1,200	119%	1,200		1,200	100%
326	Hoop Fest Security Svcs.				550	0	***%			0	0%
331	License and Permits	95	120		25	0	***%			0	0%
335	Membership & Registration	360	360			0	0%			0	0%
337	Advertising	304				0	0%			0	0%
341	Electric	7,366	7,810	9,089	10,925	7,600	144%	8,500		8,500	112%
345	Telephone & Data Svcs	841	968	728	529	500	106%	500		500	100%
348	Wireless services	2,176	1,476	1,976	1,840	1,850	99%	1,850		1,850	100%
349	Garbage Disposal Services	5,130	4,256	7,692	9,347	6,300	148%	6,800		6,800	108%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 18 of 70
Report ID: B240

1000 General All-Purpose Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Changes	Budget	Budget
354	Engineer Services	606	859			0	0%			0	0%
360	Repair and Maintenance Se	5,780	1,454			1,300	0%	1,300		1,300	100%
362	Software Subscription			758	690	850	81%	850		850	100%
375	Education, Travel, Dues Parks and Rec Coordinators training Pesticide licenses	2,079		3,092	1,244	1,500	83%	2,500		2,500	167%
380	Memberships		100			0	0%			0	0%
400	Building Materials			24		0	0%			0	0%
450	Landscaping moved to supplies	824	418			800	0%			0	0%
452	Gravel/Sand/Peat moved to supplies	162	869	75		450	0%			0	0%
515	Insurance Deductibles		2,169			0	0%			0	0%
540	Irrigation Assessments	152	150	150	150	150	100%	150		150	100%
808	Cash Short (Long)		20			0	0%			0	0%
920	Land/Building			19,765	12,794	40,000	32%	1,000		1,000	3%
930	Improvements Not Building			62,466		0	0%			0	0%
940	Machinery & Equipment future repairs and maintenance			41,849	11,727	15,000	78%	10,000		10,000	67%
	Account:	246,785	233,384	368,397	209,151	289,000	72%	287,618	0	287,618	100%
460443	Training										
233	Mach/Equip/Parts		30			0	0%			0	0%
	Account:		30			0	***%	0	0	0	0%
500300	Central Data Processing										
100	Personal Services		23,667	34,918	26,309	32,306	81%	31,365		31,365	97%
	42.50% IT/GIS DIR										
140	Social Security/Medicare		1,694	2,363	2,071	2,408	86%	2,337		2,337	97%
141	Unemployment Insurance		129	179	186	178	104%	204		204	115%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 19 of 70
Report ID: B240

1000 General All-Purpose Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	Budget	Exp.	Budget	Changes	Budget	Budget
						25-26	25-26	26-27	26-27	26-27	26-27
142	Worker's Compensation		152	211	125	183	68%	67		67	37%
143	PERS/Retirement		2,135	2,855	2,542	2,930	87%	2,845		2,845	97%
145	Medical/Life Insurance		5,939	7,855	7,139	8,206	87%	10,669		10,669	130%
196	Non-cash pension costs -		543	691		0	0%			0	0%
200	Supplies		486	1,073	1,880	600	313%	600		600	100%
	Tools and consumables										
	IT/GIS										
299	Assets less than \$10,000				904	250	362%	250		250	100%
	PC Upgrades										
	IT/GIS										
300	Purchased Services		135		185	0	***%			0	0%
322	Technology Infrastructure		182	808	2,635	1,250	211%	1,250		1,250	100%
	Misc. Network Equipment										
	Network Cables										
	IT/GIS										
345	Telephone & Data Svcs			21	164	250	66%	125		125	50%
	Starlink										
	IT/GIS										
348	Wireless services		171	557	662	750	88%	750		750	100%
	IT Phone, IT Hotspot										
	IT/GIS										
355	GIS Services		1,169	1,868	5,324	4,000	133%	4,000		4,000	100%
	Drone software & drone supplies										
	GPS/Locating Tools										
	IT/GIS										
362	Software Subscription			2,963	3,304	4,400	75%	7,100		7,100	161%
	Email, ArcGIS Pro, Online, Maint, AI Tools										
	ArcGIS fee increased\$350 from last year.										
	Site Scan Software (\$5000)										
	IT/GIS										
375	Education, Travel, Dues		333	1,007	3,560	3,000	119%	3,000		3,000	100%
	GIS Conf/Educ., IT Conf/Educ.										
	IT/GIS										
Account:			36,735	57,369	56,990	60,711	94%	64,562	0	64,562	106%
521000 Interfund Operating Transfers Out											
821	Transfer to General		10,000				0	0%		0	0%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 20 of 70
Report ID: B240

1000 General All-Purpose Fund					Current	%	Prelim.	Budget	Final	% Old	
		Actuals				Budget	Exp.	Budget	Changes	Budget	Budget
Account	Object	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
823	Transfer to Tree Fund 239	15,000				0	0%			0	0%
	Account:	15,000	10,000			0	***%	0	0	0	0%
522010 Parks Interfund Transfers Out											
823	Transfer to Tree Fund 239	15,000				0	0%			0	0%
	Account:	15,000				0	***%	0	0	0	0%
	Fund:	3,504,232	3,532,343	4,114,675	3,690,291	3,922,325	94%	4,357,586	-248,010	4,109,576	105%

Page: 21 of 70
Report ID: B240

Page: 22 of 70
Report ID: B240

Page: 25 of 70
Report ID: B240

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 30 of 70
Report ID: B240

2380 Stormwater System Fund						Current	%	Prelim.	Budget	Final	% Old
		Actuals				Budget	Exp.	Budget	Changes	Budget	Budget
Account	Object	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
430235	Storm Drainage										
100	Personal Services	5,432	5,904	11,994	10,135	10,978	92%	11,253		11,253	103%
	20% of Project Manager										
125	Compensated Absences	222	1,175		401	0	***%			0	0%
140	Social Security/Medicare	433	555	811	830	834	100%	852		852	102%
141	Unemployment Insurance	37	40	59	72	60	120%	73		73	122%
142	Worker's Compensation	17	19	26	24	23	104%	24		24	104%
143	PERS/Retirement	507	659	975	1,004	996	101%	1,021		1,021	103%
145	Medical/Life Insurance	25	125	1,183	1,270	1,238	103%	1,532		1,532	124%
196	Non-cash pension costs -		167	236		0	0%			0	0%
200	Supplies					1,500	0%	1,500		1,500	100%
300	Purchased Services				12,127	25,000	49%	25,000		25,000	100%
	Clean main street catch basins										
354	Engineer Services	13,212			468	39,000	1%	20,000		20,000	51%
	Task Order 41 Rate Study HDR 20% (40% H2O, 40% Sewer)										
	any storm drainage work needed during street improvements										
	fix 11th Ave E & 1st Street E drain										
358	Payment to General	910			1,237	1,237	100%	1,237		1,237	100%
900	Capital Outlay \$10,000+		355,376			25,000	0%	25,000		25,000	100%
	move drain on 11th street E and 1st Ave E to connect to main stormwater drain										
	Account:	20,795	364,020	15,284	27,568	105,866	26%	87,492	0	87,492	83%
521000	Interfund Operating Transfers Out										
820	Transfer to SID Revolving		1,483	12,546		0	0%			0	0%
822	Transfer to Other Funds	865				0	0%			0	0%
	Account:	865	1,483	12,546		0	***%	0	0	0	0%
521019	Transfer to Special Gas Tax Fund										
822	Transfer to Other Funds	6,579				0	0%			0	0%
	Account:	6,579				0	***%	0	0	0	0%
	Fund:	28,239	365,503	27,830	27,568	105,866	26%	87,492	0	87,492	83%

Page: 31 of 70
Report ID: B240

Page: 33 of 70
Report ID: B240

Page: 41 of 70
Report ID: B240

Page: 42 of 70
Report ID: B240

Page: 45 of 70
Report ID: B240

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

5010 Golf Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
460446	Golf Course - Greenskeeping										
100	Personal Services	205,890	209,663	193,344	148,287	263,250	56%	324,248		324,248	123%
120	Overtime	3,748	6,452	5,849	5,842	2,000	292%	2,000		2,000	100%
125	Compensated Absences	24,881	14,284	4,425	2,397	7,000	34%	7,000		7,000	100%
140	Social Security/Medicare	18,943	18,126	13,194	11,742	19,991	59%	26,659		26,659	133%
141	Unemployment Insurance	1,628	1,356	982	1,025	1,448	71%	2,332		2,332	161%
142	Worker's Compensation	6,095	4,732	3,566	2,366	4,339	55%	4,998		4,998	115%
143	PERS/Retirement	16,042	17,501	10,211	10,423	12,624	83%	20,120		20,120	159%
145	Medical/Life Insurance	21,859	27,650	20,862	21,228	26,270	81%	39,674		39,674	151%
196	Non-cash pension costs -		168,517	-14,189		0	0%			0	0%
200	Supplies paper, ink, batteries, etc.	3,652	601	3,934	3,556	2,000	178%	2,000		2,000	100%
220	Operating supplies	64				0	0%			0	0%
221	Fertilizer/Chemicals/Seed increased for material costs and added plant growth regulators to accomodate autonomous mowing	44,832	37,816	54,684	54,519	48,000	114%	58,000		58,000	121%
223	Seed		69			0	0%			0	0%
229	Miscellaneous	48	23	179		0	0%			0	0%
231	Gas, Oil, Diesel Fuel, Gr slight decrease balanced between less usage and increased cost. result of autonomous mowers using electricity.	28,702	34,120	11,787	23,117	20,000	116%	19,000		19,000	95%
232	Sprinkler Parts continued greens sprinkler replacement	7,521	477	10,053	9,946	10,000	99%	10,000		10,000	100%
233	Mach/Equip/Parts no change. parts to repair all golf maintenance equipment and vehicles.	23,015	11,153	40,327	20,533	19,000	108%	19,000		19,000	100%
234	Course Repair Parts flags, putting cups,bunker rakes, marking paint, etc	6,264	4,808	11,337	6,056	8,000	76%	8,000		8,000	100%
235	Facilities Maintenance Pa paint, stain, toilet paper, paper towels, door knobs,		632	5,012	3,086	3,000	103%	5,000		5,000	167%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

5010 Golf Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	Budget	Exp.	Budget	Changes	Budget	Budget
						25-26	25-26	26-27	26-27	26-27	26-27
241	Small Tools shovels, rakes, auger,	1,420	2,222	1,812	1,361	1,200	113%	1,200		1,200	100%
260	Clothing Allowance same as fy 25		1,221		1,200	1,200	100%	1,200		1,200	100%
300	Purchased Services practice facility, drainage, missoula textiles, irrigation system gps and master plan	24,285	8,051	8,293	23,882	10,000	239%	33,000		33,000	330%
304	Paving-Cart Paths paving cartpaths					4,000	0%	15,000		15,000	375%
322	Technology Infrastructure irrigation central control carried over from fy25	1,121	2,854	3,754	5,470	20,000	27%	20,000		20,000	100%
330	Publicity, Subscriptions	130				0	0%			0	0%
331	License and Permits	495	156	135	95	650	15%	650		650	100%
335	Membership & Registration	795	1,005			0	0%			0	0%
337	Advertising		23			0	0%			0	0%
341	Electric slight increase to cover additional cost of charging automowers	21,450	25,336	26,441	26,522	33,000	80%	35,000		35,000	106%
342	Water no change	2,980	3,479	3,800	3,297	4,200	79%	4,200		4,200	100%
345	Telephone & Data Svcs no increase	1,232	1,415	1,816	1,718	2,200	78%	2,200		2,200	100%
348	Wireless services	1,396	1,075	1,210	953	1,600	60%	1,600		1,600	100%
349	Garbage Disposal Services no change	2,406	2,569	5,971	4,200	6,000	70%	6,000		6,000	100%
358	Payment to General large increase due to high capital expenditures	56,176			43,876	43,876	100%	64,956		64,956	148%
360	Repair and Maintenance Se tree removal, 75hp pump rebuild	17,458	4,589	8,584	6,960	6,000	116%	36,000		36,000	600%
362	Software Subscription POGO turfmobile, JohnDeere Pro-golf, Adobe, Echo Robotics, Toro NSN, Timeclock program,etc			313	5,141	5,300	97%	5,300		5,300	100%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 48 of 70
Report ID: B240

5010 Golf Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Changes	Budget	Budget
375	Education, Travel, Dues reduced because of resignation as Chapter Delegate for GCSAA.	8,150	6,594	5,436	3,387	9,000	38%	7,000		7,000	78%
380	Memberships		429	190		0	0%			0	0%
450	Landscaping tree replacement and landscaping	1,357		800	1,750	2,000	88%	6,000		6,000	300%
452	Gravel/Sand/Peat Bunker sand, greens topdressing sand, dryject sand, cartpath gravel,golf maint parking lot	6,705	1,848	20,050	8,026	9,500	84%	16,000		16,000	168%
515	Insurance Deductibles		1,500			0	0%			0	0%
540	Irrigation Assessments paying for irrigation district water	5,289	5,721	5,721	5,721	5,200	110%	5,700		5,700	110%
830	Depreciation-Closed to Re	170,283				0	0%			0	0%
900	Capital Outlay \$10,000+ chipping greens, irrigation upgrades, parking lot repair				274,851	180,000	153%	300,000		300,000	167%
901	Replacement and Depreciat	143,023				0	0%			0	0%
940	Machinery & Equipment Autonomous mowers final phase 4					0	0%	190,000		190,000	*****%
Account:		879,335	628,067	469,883	742,533	791,848	94%	1,299,037	0	1,299,037	164%
460447	Golf Course - Pro Shop										
100	Personal Services	33,889	5,798	44,512	68,591	43,563	157%	87,125		87,125	200%
120	Overtime	93				0	0%			0	0%
125	Compensated Absences	1,179		2,111	7,096	0	***%			0	0%
140	Social Security/Medicare	2,605	391	3,009	5,266	3,185	165%	6,366		6,366	200%
141	Unemployment Insurance	212	31	238	492	240	205%	566		566	236%
142	Worker's Compensation	544	81	637	1,067	613	174%	1,227		1,227	200%
143	PERS/Retirement	138	472	3,919	6,865	3,951	174%	7,902		7,902	200%
145	Medical/Life Insurance		882	6,292	11,683	6,276	186%	15,395		15,395	245%
200	Supplies Paper, ink, toner, paper clips, envelopes, etc	1,311	5,591	1,933	6,990	3,500	200%	5,000		5,000	143%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 49 of 70
Report ID: B240

5010 Golf Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	25-26	25-26	26-27	Changes	Budget	Budget
205	Kitchen Supplies	558					0 0%			0	0%
229	Miscellaneous	202		1,934	1,000		0 ***%			0	0%
231	Gas, Oil, Diesel Fuel, Gr		671	4,189	602		0 ***%			0	0%
233	Mach/Equip/Parts	119					0 0%			0	0%
299	Assets less than \$10,000	5,597					0 0%			0	0%
300	Purchased Services large portion moved to item 362	9,412	5,997	7,727	7,200	6,300	114%	2,200		2,200	35%
313	Visa/Mastercard Service C increased based on increased sales	28,934	31,800	37,118	41,269	38,043	108%	42,000		42,000	110%
319	Advertising & Mailing	50	129	377	150		0 ***%			0	0%
322	Technology Infrastructure additional cameras, outdoor scoreboard		2,828			800	0%	4,000		4,000	500%
335	Membership & Registration MSGA, USGA	300	905	475	775	605	128%	624		624	103%
337	Advertising	230	1,572	995	836	3,000	28%	3,100		3,100	103%
341	Electric increased based on usage in fy24 and fy25	7,257	7,482	7,169	7,553	7,560	100%	7,805		7,805	103%
342	Water	677	1,037	962	986	1,100	90%	1,135		1,135	103%
345	Telephone & Data Svcs	3,115	1,476	3,272	3,234	3,000	108%	3,100		3,100	103%
349	Garbage Disposal Services increased based on fy25 actuals	2,646	2,195	3,288	2,981	2,500	119%	3,000		3,000	120%
350	Contracted Services increase based on increased staffing costs and additional work added from sand and seed bottles and ball/club washers on carts.	188,010	239,924	277,865	264,048	252,453	105%	268,000		268,000	106%
358	Payment to General	8,002			20,664	20,664	100%	21,125		21,125	102%
360	Repair and Maintenance Se carpet cleaning window cleaning. increased \$12,000 for repair on golf rest/pro shop building	22	1,164	805	125	1,700	7%	2,000	12,000	14,000	824%
362	Software Subscription						0 0%	5,100		5,100	*****%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 50 of 70
Report ID: B240

5010 Golf Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
380	Memberships	288				0	0%			0	0%
400	Building Materials		818			0	0%			0	0%
900	Capital Outlay \$10,000+ counter replacement, carpet replacement, bathroom upgrades					0	0%	35,000		35,000	*****%
Account:		295,390	311,244	408,827	459,473	399,053	115%	521,770	12,000	533,770	134%
460448 Golf Course - Carts											
200	Supplies			558	210	0	***%			0	0%
231	Gas, Oil, Diesel Fuel, Gr increased number of carts and increased fuel costs	8,234	8,392	11,357	10,412	12,000	87%	14,000		14,000	117%
233	Mach/Equip/Parts	3,344	10,688	1,470	3,696	800	462%	2,200		2,200	275%
300	Purchased Services Legal Services per Commission			1	28	0	***%	50,000		50,000	*****%
901	Replacement and Depreciat				232,721	411,450	57%			0	0%
940	Machinery & Equipment	31,507				0	0%			0	0%
Account:		43,085	19,080	13,386	247,067	424,250	58%	66,200	0	66,200	16%
460449 Golf Course - Driving Range											
200	Supplies range balls, increased volume	4,410	4,815	4,343	4,275	5,000	86%	7,000		7,000	140%
299	Assets less than \$10,000				2,238	0	***%			0	0%
300	Purchased Services		263			1,100	0%			0	0%
313	Visa/Mastercard Service C	2,489	1,875	2,151	1,931	2,560	75%	2,560		2,560	100%
362	Software Subscription liesure services software for range machine				1,845	0	***%	1,995		1,995	*****%
900	Capital Outlay \$10,000+ ball handling and electrical improvements for autonomous picker and range maching automation				2,628	30,000	9%	30,000		30,000	100%
Account:		6,899	6,953	6,494	12,917	38,660	33%	41,555	0	41,555	107%
460450 Golf Course Restaurant											
205	Kitchen Supplies fryer oil, knives,etc.	8,216	11,895	7,031	2,943	6,000	49%	6,000		6,000	100%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

5010 Golf Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	Budget	Exp.	Budget	Changes	Budget	Budget
						25-26	25-26	26-27	26-27	26-27	26-27
268	Golf Restaurant Snacks	3,962	5,606	1,974	280	2,000	14%	3,000		3,000	150%
269	Golf Restaurant Food based on projected sales and food costs associated. fy 24 and 25 actuals	89,870	130,746	172,365	144,183	121,000	119%	150,000		150,000	124%
270	Beer & Wine Supplies	53,727	62,772	66,827	61,023	67,000	91%	72,000		72,000	107%
276	Bar Supplies glasses, bar towels, etc.		151	1,948		1,500	0%	1,500		1,500	100%
278	Golf Restaurant Soda	11,754	13,203	11,880	10,057	9,000	112%	11,000		11,000	122%
300	Purchased Services		408	4,622		0	0%			0	0%
	Account:	167,529	224,781	266,647	218,486	206,500	106%	243,500	0	243,500	118%
460451	Golf Monster Grill										
269	Golf Restaurant Food					750	0%			0	0%
	Account:					750	0%	0	0	0	0%
460460	G. C. Restaurant O & M										
100	Personal Services	111,965	246,836	350,912	217,629	247,882	88%	204,268		204,268	82%
120	Overtime	2,532	1,805	733	6,681	2,200	304%	2,200		2,200	100%
125	Compensated Absences	5,895	5,514	3,040	19,948	1,200	***%	4,500		4,500	375%
140	Social Security/Medicare	11,127	20,262	24,344	21,016	18,832	112%	15,822		15,822	84%
141	Unemployment Insurance	946	1,462	1,769	1,810	1,364	133%	1,223		1,223	90%
142	Worker's Compensation	3,896	4,819	7,022	3,893	4,721	82%	4,721		4,721	100%
143	PERS/Retirement	6,670	14,713	19,101	16,519	15,438	107%	11,073		11,073	72%
145	Medical/Life Insurance	1,644	6,689	17,123	11,987	17,458	69%	12,523	23	12,546	72%
200	Supplies reduction in spending	2,098	4,944	6,742	9,323	6,800	137%	5,000		5,000	74%
205	Kitchen Supplies	177	280	10,239	5,609	0	***%			0	0%
229	Miscellaneous		207			0	0%			0	0%
231	Gas, Oil, Diesel Fuel, Gr	89	643			0	0%			0	0%
260	Clothing Allowance			1,049	442	1,150	38%	1,150		1,150	100%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

5010 Golf Fund

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
266	Golf Rest Merchandise for				158	1,000	16%	1,000		1,000	100%
269	Golf Restaurant Food	551	569	2,059		0	0%			0	0%
270	Beer & Wine Supplies		258			0	0%			0	0%
276	Bar Supplies			53		0	0%			0	0%
299	Assets less than \$10,000	1,272		6,460		0	0%			0	0%
300	Purchased Services	4,841	14,717	27,168	30,376	20,000	152%	20,000		20,000	100%
313	Visa/Mastercard Service C	2,245	9,673	12,726	13,085	15,000	87%	14,000		14,000	93%
322	Technology Infrastructure	240	979	4,684	1,795	2,800	64%	2,000		2,000	71%
331	License and Permits	733	1,011	754	915	600	153%	600		600	100%
337	Advertising	406	3,648	2,794	385	2,500	15%	2,500		2,500	100%
341	Electric based on actuals	7,834	5,797	7,127	7,239	4,500	161%	6,026		6,026	134%
342	Water	938	1,037	1,473	986	1,500	66%	1,500		1,500	100%
345	Telephone & Data Svcs	2,172	2,645	3,184	3,234	2,650	122%	2,650		2,650	100%
347	Propane	5,687	5,069	3,886	2,480	5,500	45%	5,500		5,500	100%
348	Wireless services	1,320	1,095	1,229	1,774	1,400	127%	1,700		1,700	121%
349	Garbage Disposal Services	2,530	2,195	4,138	3,124	4,000	78%	4,000		4,000	100%
358	Payment to General	7,953			30,448	33,442	91%	31,432		31,432	94%
360	Repair and Maintenance Se hood cleaning and carpet cleaning	395	15	4,002	142	4,500	3%	3,000		3,000	67%
362	Software Subscription square, timeclock software			313	800	600	133%	800		800	133%
375	Education, Travel, Dues	-44	120	746	190	1,500	13%	800		800	53%
380	Memberships	80				0	0%			0	0%
808	Cash Short (Long)	376	36	-127	-72	0	***%			0	0%
830	Depreciation-Closed to Re		161,121	162,620		0	0%			0	0%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 53 of 70
Report ID: B240

5010 Golf Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	Budget	Exp.	Budget	Changes	Budget	Budget
						25-26	25-26	26-27	26-27	26-27	26-27
900	Capital Outlay \$10,000+					7,000	0%			0	0%
901	Replacement and Depreciat heater/ac replacement or repair					11,000	0%	11,000		11,000	100%
920	Land/Building				-3,106	0	***%			0	0%
Account:		186,568	518,159	687,363	408,810	436,537	94%	370,988	23	371,011	85%
460465	Golf Training Center										
100	Personal Services	3,598	3,590	5,744	3,320	5,843	57%	6,000		6,000	103%
120	Overtime	166			340	0	***%	195		195	****%
125	Compensated Absences	23		22	803	0	***%			0	0%
140	Social Security/Medicare	280	270	409	317	436	73%	495		495	114%
141	Unemployment Insurance	24	20	31	29	32	91%	37		37	116%
142	Worker's Compensation	53	51	82	61	82	74%	123		123	150%
143	PERS/Retirement	284	326	512	405	530	76%	460		460	87%
145	Medical/Life Insurance	245	439	1,178	942	1,231	77%	1,231		1,231	100%
200	Supplies	453	446	244	400	750	53%	500		500	67%
205	Kitchen Supplies	22	34			0	0%			0	0%
231	Gas, Oil, Diesel Fuel, Gr		113			0	0%			0	0%
299	Assets less than \$10,000					12,000	0%	2,500		2,500	21%
300	Purchased Services	608	996	1,732	859	1,200	72%	1,300		1,300	108%
313	Visa/Mastercard Service C	4,807	145	935	29	1,188	2%	1,225		1,225	103%
322	Technology Infrastructure full swing membership should be in 362		98	58		100	0%	2,000		2,000	2000%
337	Advertising	196	300			2,200	0%	2,200		2,200	100%
341	Electric	4,015	2,545	3,074	3,656	2,900	126%	2,900		2,900	100%
342	Water	321	366	260	348	400	87%	400		400	100%
345	Telephone & Data Svcs	1,971	2,246	2,511	2,751	2,300	120%	2,300		2,300	100%

Page: 55 of 70
Report ID: B240

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 56 of 70
Report ID: B240

5210 Water Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	Budget 25-26	Exp. 25-26	Budget 26-27	Changes 26-27	Budget 26-27	Budget 26-27
420500 Protective Inspections											
345	Telephone & Data Svcs	53	631	155		0	0%			0	0%
375	Education, Travel, Dues		399			0	0%			0	0%
	Account:	53	1,030	155		0	***%	0	0	0	0%
430500 Water Utilities											
100	Personal Services	9,506	14,595	25,441	18,695	19,212	97%	29,520		29,520	154%
125	Compensated Absences	389	2,056		702	0	***%			0	0%
140	Social Security/Medicare	757	971	1,571	1,585	1,460	109%	2,244		2,244	154%
141	Unemployment Insurance	64	70	114	137	106	129%	192		192	181%
142	Worker's Compensation	30	33	116	130	41	317%	63		63	154%
143	PERS/Retirement	888	1,153	1,886	1,913	1,743	110%	2,677		2,677	154%
145	Medical/Life Insurance	44	218	2,070	2,222	2,166	103%	2,681		2,681	124%
196	Non-cash pension costs -		23,947	33,348		0	0%			0	0%
200	Supplies	1,313	170,739	108,260	15,126	20,000	76%	20,000		20,000	100%
210	Office Supplies			125		0	0%			0	0%
215	Chemicals/Lab/Medical		2,854	2,387		2,500	0%	2,500		2,500	100%
233	Mach/Equip/Parts		1,643	709	677	1,000	68%	1,000		1,000	100%
241	Small Tools			63		0	0%			0	0%
260	Clothing Allowance	603	1,041	2,786	2,280	2,100	109%	2,100		2,100	100%
7 EE x \$300 - split between water and sewer											
299	Assets less than \$10,000	1,989		196		1,000	0%	1,000		1,000	100%
300	Purchased Services	14,833	10,470	21,993	20,125	13,000	155%	14,000		14,000	108%
322	Technology Infrastructure	790	1,088	570	428	1,000	43%	1,000		1,000	100%
336	Postage and Delivery		142	172		0	0%			0	0%
337	Advertising		444			0	0%			0	0%
345	Telephone & Data Svcs	1,171	607	1,202	1,955	2,500	78%	2,500		2,500	100%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

5210 Water Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Changes	Budget	Budget
347	Propane	2,666	4,676	1,198	5,603	4,000	140%	5,000		5,000	125%
348	Wireless services	2,961	2,530	4,739	4,211	2,600	162%	3,700		3,700	142%
349	Garbage Disposal Services	817	660	999	997	2,000	50%	2,000		2,000	100%
354	Engineer Services	4,585	7,875	2,281	12,312	4,300	286%	45,000	36,000	81,000	1884%
	HDR Scada and GIS increased cap, on-call SCADA services										
	Task Order 41 - Rate Study HDR 40% (20% Storm, 40% Sewer)										
360	Repair and Maintenance Se		959	4,106		0	0%			0	0%
362	Software Subscription			1,346	1,040	1,200	87%	1,200		1,200	100%
375	Education, Travel, Dues	2,418	1,265	1,165	4,432	4,000	111%	6,000		6,000	150%
	MT Rural H2O School										
	Pesticide License										
380	Memberships	400	50			0	0%			0	0%
410	Concrete and Clay Product		574			0	0%			0	0%
452	Gravel/Sand/Peat		75	2,121		0	0%			0	0%
540	Irrigation Assessments	158	161	161	162	250	65%	250		250	100%
546	Water Quality Tap Fee	5,132	5,132			6,000	0%	6,000		6,000	100%
830	Depreciation-Closed to Re	343,789	342,973	363,379		0	0%			0	0%
901	Replacement and Depreciat	15,024			23,613	35,000	67%	30,000		30,000	86%
941	Mach. & Equip.	4,321			25,628	37,500	68%	37,000	-7,000	30,000	80%
	Repair broken water mains										
	Department Facilities										
	Account:	414,648	599,001	584,504	143,973	164,678	87%	217,627	29,000	246,627	150%
430510 Administration											
358	Payment to General	52,985			95,610	95,610	100%	95,610		95,610	100%
	Account:	52,985			95,610	95,610	100%	95,610	0	95,610	100%
430530 Source of Supply and Pumping											
100	Personal Services	34,787	35,400	39,920	40,127	37,699	106%	37,699		37,699	100%
120	Overtime	1,710	1,206	2,822	2,242	1,250	179%	1,250		1,250	100%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

5210 Water Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Changes	Budget	Budget
125	Compensated Absences	2,948	3,978	3,347	3,712	0	***%			0	0%
140	Social Security/Medicare	3,043	3,121	3,402	3,409	2,831	120%	2,831		2,831	100%
141	Unemployment Insurance	268	233	253	300	207	145%	245		245	118%
142	Worker's Compensation	1,059	1,038	1,191	2,616	965	271%	2,260		2,260	234%
143	PERS/Retirement	3,700	3,840	4,171	4,180	3,419	122%	3,419		3,419	100%
145	Medical/Life Insurance	5,860	6,035	6,196	6,469	5,197	124%	6,588		6,588	127%
200	Supplies	1,332	574	2,541	18,631	2,500	745%	3,700		3,700	148%
215	Chemicals/Lab/Medical		174			0	0%			0	0%
231	Gas, Oil, Diesel Fuel, Gr		36			0	0%			0	0%
300	Purchased Services	8,113	3,904	9,837	24,446	10,000	244%	17,000		17,000	170%
337	Advertising CCR Report		1,962			0	0%	1,200		1,200	*****%
341	Electric	62,427	77,994	81,913	86,118	80,000	108%	80,000		80,000	100%
347	Propane		194			0	0%			0	0%
354	Engineer Services WET project on Well 5	100,661	2,039		624	20,000	3%	20,000		20,000	100%
920	Land/Building paint and refurbish well houses	19,382				25,000	0%	25,000		25,000	100%
Account:		245,290	141,728	155,593	192,874	189,068	102%	201,192	0	201,192	106%
430540 Purification and Treatment											
100	Personal Services	43,269	30,152	47,036	21,331	37,699	57%	37,699		37,699	100%
120	Overtime	1,710	1,206	2,822	2,242	1,250	179%	1,250		1,250	100%
125	Compensated Absences	2,948	3,978	3,346	3,712	0	***%			0	0%
140	Social Security/Medicare	2,635	2,712	2,956	2,972	2,831	105%	2,830		2,830	100%
141	Unemployment Insurance	232	202	220	262	207	127%	245		245	118%
142	Worker's Compensation	857	854	959	2,364	964	245%	2,260		2,260	234%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 60 of 70
Report ID: B240

5210 Water Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Changes	Budget	Budget
360	Repair and Maintenance Se		1,000	615		0	0%			0	0%
362	Software Subscription					258	0%	258		258	100%
452	Gravel/Sand/Peat		138			0	0%			0	0%
900	Capital Outlay \$10,000+				39,371	100,000	39%			0	0%
901	Replacement and Depreciat	306				0	0%			0	0%
919	Utility System Upgrades ARPA project closed	499,054			486,301	1,005,000	48%			0	0%
940	Machinery & Equipment	53				25,000	0%	25,000		25,000	100%
949	Capital Outlay Reserve	894				0	0%			0	0%
Account:		659,836	113,471	129,487	714,842	1,361,241	53%	226,685	0	226,685	17%
430560 Geographical Information Systems (GIS)											
100	Personal Services		16,010	21,619	18,958	21,854	87%	21,217		21,217	97%
140	Social Security/Medicare		1,146	1,543	1,374	1,629	84%	1,581		1,581	97%
141	Unemployment Insurance		88	117	123	120	103%	138		138	115%
142	Worker's Compensation		103	138	84	124	68%	45		45	36%
143	PERS/Retirement		1,444	1,932	1,720	1,982	87%	1,924		1,924	97%
145	Medical/Life Insurance		4,017	5,314	4,830	5,551	87%	7,217		7,217	130%
200	Supplies Tools and consumables WGIS	238	3,493	298	302	300	101%	300		300	100%
299	Assets less than \$10,000 PC Upgrades WGIS					125	0%	125		125	100%
300	Purchased Services		52		410	0	***%			0	0%
322	Technology Infrastructure Misc. Network Equipment Network Cables WGIS			423	482	625	77%	625		625	100%
345	Telephone & Data Svcs Starlink WGIS		65	60	55	0	***%	63		63	*****%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 61 of 70
Report ID: B240

5210 Water Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Changes	Budget	Budget
348	Wireless services IT Phone, IT Hotspot WGIS		127	484	614	375	164%	375		375	100%
355	GIS Services Drone software & drone supplies - \$5000 GPS/Locating Tools - \$3000 WGIS		791	1,178	2,020	2,000	101%	2,000		2,000	100%
362	Software Subscription Email, ArcGIS Pro, Online, Maint, AI Tools ArcGIS fee increased\$350 from last year. Site Scan Software (\$5000) WGIS			1,676	1,538	2,200	70%	3,550		3,550	161%
375	Education, Travel, Dues GIS Conf/Educ., IT Conf/Educ. WGIS		247	1,317	517	1,500	34%	1,500		1,500	100%
Account:		238	27,583	36,099	33,027	38,385	86%	40,660	0	40,660	106%
430570 Customer Accounting and Collection											
100	Personal Services	53,867	44,403	50,100	55,849	63,068	89%	65,585		65,585	104%
120	Overtime	876	1,187	856	648	1,000	65%	1,000		1,000	100%
125	Compensated Absences	4,747	5,472	3,368	7,995	2,000	400%	2,000		2,000	100%
140	Social Security/Medicare	4,517	3,969	4,054	4,801	4,764	101%	4,925		4,925	103%
141	Unemployment Insurance	401	296	300	419	347	121%	426		426	123%
142	Worker's Compensation	2,320	1,578	1,652	1,752	2,291	76%	1,788		1,788	78%
143	PERS/Retirement	5,540	4,884	4,937	5,849	5,720	102%	5,948		5,948	104%
145	Medical/Life Insurance	12,134	10,139	10,094	11,313	11,542	98%	16,906		16,906	146%
200	Supplies Meter replacement project	9,967	22,299	848	3,592	10,000	36%	10,000		10,000	100%
260	Clothing Allowance	50				0	0%			0	0%
299	Assets less than \$10,000	632	785		1,859	1,500	124%	1,500		1,500	100%
300	Purchased Services	5,357	3,818	2,636	159	12,000	1%	12,000		12,000	100%
336	Postage and Delivery	4,688	4,200	4,200	5,732	4,000	143%	4,000		4,000	100%
354	Engineer Services			2,559	2,870	0	**%			0	0%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

5310 Sewer Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	Budget	Exp.	Budget	Changes	Budget	Budget
						25-26	25-26	26-27	26-27	26-27	26-27

430600 Sewer Utilities											
100 Personal Services		9,506	10,158	25,680	18,975	19,212	99%	29,520	_____	29,520	154%
125 Compensated Absences		389	2,056		702	0	***%	_____	_____	0	0%
140 Social Security/Medicare		757	971	1,510	1,580	1,460	108%	2,244	_____	2,244	154%
141 Unemployment Insurance		64	70	110	137	106	129%	192	_____	192	181%
142 Worker's Compensation		30	33	64	126	41	307%	63	_____	63	154%
143 PERS/Retirement		888	1,153	1,815	1,907	1,743	109%	2,677	_____	2,677	154%
145 Medical/Life Insurance		44	218	2,070	2,222	2,166	103%	2,681	_____	2,681	124%
196 Non-cash pension costs -			24,391	28,977		0	0%	_____	_____	0	0%
200 Supplies		1,381	24,840	13,533	7,372	5,000	147%	6,000	_____	6,000	120%
210 Office Supplies				125		0	0%	_____	_____	0	0%
233 Mach/Equip/Parts			71	733		0	0%	_____	_____	0	0%
260 Clothing Allowance		300	994	1,200	1,423	2,100	68%	2,100	_____	2,100	100%
7 x \$300 split water and sewer											
299 Assets less than \$10,000		1,989		196	580	1,000	58%	1,000	_____	1,000	100%
300 Purchased Services		6,423	15,158	6,789	8,499	20,000	42%	20,000	_____	20,000	100%
repair lift stations											
322 Technology Infrastructure		550	897	479	510	1,000	51%	1,000	_____	1,000	100%
336 Postage and Delivery			142	178		0	0%	_____	_____	0	0%
337 Advertising			312			0	0%	_____	_____	0	0%
345 Telephone & Data Svcs		5,005	5,046	3,995	3,898	5,500	71%	5,500	_____	5,500	100%
348 Wireless services		2,667	2,530	1,776	896	2,500	36%	2,500	_____	2,500	100%
349 Garbage Disposal Services		320		1,792	1,431	2,000	72%	2,000	_____	2,000	100%
354 Engineer Services		2,285	3,150		67,367	15,000	449%	20,000	106,000	126,000	840%
Task Order 39 - \$160,000 max Riverside/7th Ave HDR											
Task Order 41 - Rate Study \$36,000 40% (20% Storm, 40% H2O)											
360 Repair and Maintenance Se				3,091		0	0%	_____	_____	0	0%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 65 of 70
Report ID: B240

5310 Sewer Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Changes	Budget	Budget
362	Software Subscription			1,323	120	0	***%			0	0%
375	Education, Travel, Dues Rural H2O and other outside training	890	1,024	2,570	218	2,000	11%	2,000		2,000	100%
380	Memberships		50			0	0%			0	0%
510	Insurance Premiums			28,870		0	0%			0	0%
540	Irrigation Assessments	158	161	161	162	200	81%	200		200	100%
830	Depreciation-Closed to Re	475,852				0	0%			0	0%
901	Replacement and Depreciat	37,405				25,000	0%	25,000		25,000	100%
950	Construction	-960,820				0	0%			0	0%
Account:		-413,917	93,425	127,037	118,125	106,028	111%	124,677	106,000	230,677	218%
430610 Administration											
358	Payment to General	242,226			287,822	287,822	100%	287,822		287,822	100%
Account:		242,226			287,822	287,822	100%	287,822	0	287,822	100%
430630 Collection and Transmission											
100	Personal Services	30,494	31,442	35,319	36,377	39,680	92%	39,680		39,680	100%
120	Overtime	1,193	766	2,283	2,197	1,000	220%	1,000		1,000	100%
125	Compensated Absences	2,582	3,893	3,896	3,709	0	***%			0	0%
140	Social Security/Medicare	2,665	2,822	3,055	3,163	2,998	106%	2,999		2,999	100%
141	Unemployment Insurance	232	208	225	275	218	126%	258		258	118%
142	Worker's Compensation	1,213	1,201	1,363	2,488	1,426	174%	2,378		2,378	167%
143	PERS/Retirement	3,203	3,431	3,708	3,835	3,599	107%	3,599		3,599	100%
145	Medical/Life Insurance	5,468	5,671	5,897	6,227	5,828	107%	7,288		7,288	125%
200	Supplies	4,865	213	22,098	47,630	10,000	476%	15,000		15,000	150%
215	Chemicals/Lab/Medical		4,664	2,986	2,442	0	***%	3,000		3,000	****%
231	Gas, Oil, Diesel Fuel, Gr Reduced to prior year actual	10,313	7,325	6,452	8,554	13,000	66%	13,000	-5,000	8,000	62%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 66 of 70
Report ID: B240

5310 Sewer Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	Budget	Exp.	Budget	Changes	Budget	Budget
						25-26	25-26	26-27	26-27	26-27	26-27
233	Mach/Equip/Parts		526			0	0%			0	0%
300	Purchased Services	45,015	18,768	20,368	41,797	45,000	93%	45,000	-25,000	20,000	44%
	Nash company to clear sewer lines on Main Street and other streets as needed removed Nash cleaning										
341	Electric	21,155	32,279	26,509	28,911	25,000	116%	27,000		27,000	108%
345	Telephone & Data Svcs			-5,189		0	0%			0	0%
347	Propane	4,531	6,460	11,043	1,439	7,000	21%	7,000		7,000	100%
354	Engineer Services	97,317		15,174	40,915	55,000	74%	20,000	100,000	120,000	218%
	Task Order 38 - WWPER \$30K grant/ \$70K city										
360	Repair and Maintenance Se			1,452		0	0%			0	0%
362	Software Subscription				828	208	398%	700		700	337%
830	Depreciation-Closed to Re		514,322	509,804		0	0%			0	0%
900	Capital Outlay \$10,000+				747,400	1,700,000	44%	30,000		30,000	2%
904	Capital Outlay Streets				32,481	250,000	13%			0	0%
	ARPA closed										
940	Machinery & Equipment	3,493			653	25,000	3%	25,000	-25,000	0	0%
	reduced machinery and equipment										
949	Capital Outlay Reserve	857				0	0%			0	0%
	Account:	234,596	633,991	666,443	1,011,321	2,184,957	46%	242,902	45,000	287,902	13%
430640	Treatment and Disposal										
200	Supplies	-430				200	0%	200		200	100%
260	Clothing Allowance	26				0	0%			0	0%
300	Purchased Services	3,993		1,183		5,000	0%	5,000		5,000	100%
336	Postage and Delivery		11			0	0%			0	0%
349	Garbage Disposal Services	125				0	0%			0	0%
	Account:	3,714	11	1,183		5,200	0%	5,200	0	5,200	100%

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

5310 Sewer Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	25-26	25-26	26-27	Changes	Budget	Budget
430645	Wastewater Resource Recovery Facility										
100	Personal Services	87,198	90,131	110,199	78,960	106,387	74%	104,514		104,514	98%
120	Overtime	311	373	767	1,581	1,000	158%	1,000		1,000	100%
125	Compensated Absences	12,999	11,212	11,902	20,180	4,000	505%	4,000		4,000	100%
140	Social Security/Medicare	7,743	7,955	8,121	8,259	8,007	103%	7,779		7,779	97%
141	Unemployment Insurance	675	585	606	739	585	126%	679		679	116%
142	Worker's Compensation	1,622	1,631	1,728	6,721	1,498	449%	6,264		6,264	418%
143	PERS/Retirement	9,316	9,648	9,994	10,308	9,649	107%	9,479		9,479	98%
145	Medical/Life Insurance	14,797	13,587	18,670	17,135	18,621	92%	20,070		20,070	108%
200	Supplies	16,620	37,253	27,145	42,720	30,000	142%	30,000		30,000	100%
210	Office Supplies		21	44		1,000	0%	1,000		1,000	100%
215	Chemicals/Lab/Medical	17,634	2,584	5,579	4,669	5,000	93%	5,000		5,000	100%
216	Sludge Removal supplies					5,000	0%	5,000		5,000	100%
220	Operating supplies			636	76	3,500	2%	3,500		3,500	100%
230	Repair and Maintenance Su	1,975	9,788	15,855	10,257	15,000	68%	15,000		15,000	100%
231	Gas, Oil, Diesel Fuel, Gr reducing to prior year actual		24		751	15,000	5%	15,000	-14,000	1,000	7%
300	Purchased Services	5,270	3,612	10,510	16,954	13,000	130%	13,000		13,000	100%
312	Freight, Express, & Truck		447			0	0%			0	0%
336	Postage and Delivery	309				0	0%			0	0%
341	Electric	72,529	80,798	96,039	93,182	93,000	100%	93,000		93,000	100%
345	Telephone & Data Svcs	3,120	3,519	3,684	3,646	3,500	104%	3,500		3,500	100%
347	Propane	6,580	6,550	2,924	8,049	7,000	115%	7,000		7,000	100%
349	Garbage Disposal Services	33,476	44,881	57,825	74,183	50,000	148%	50,000		50,000	100%
360	Repair and Maintenance Se					5,000	0%	5,000		5,000	100%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 68 of 70
Report ID: B240

5310 Sewer Fund		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	22-23	23-24	24-25	25-26	Budget	Exp.	Budget	Changes	Budget	Budget
						25-26	25-26	26-27	26-27	26-27	26-27
375	Education, Travel, Dues			80	210	2,500	8%	2,500		2,500	100%
510	Insurance Premiums	24,356	25,256		30,260	25,000	121%	30,000		30,000	120%
901	Replacement and Depreciat	15,674				0	0%			0	0%
940	Machinery & Equipment HVAC Repair reduced to \$15,000					90,000	0%	90,000	-75,000	15,000	17%
Account:		332,204	349,855	382,308	428,840	513,247	84%	522,285	-89,000	433,285	84%
430660 Geographical Information Systems (GIS)											
100	Personal Services		16,010	21,586	18,958	21,854	87%	21,218		21,218	97%
140	Social Security/Medicare		1,146	1,543	1,374	1,629	84%	1,581		1,581	97%
141	Unemployment Insurance		88	117	123	120	103%	138		138	115%
142	Worker's Compensation		103	138	84	124	68%	45		45	36%
143	PERS/Retirement		1,444	1,932	1,720	1,982	87%	1,924		1,924	97%
145	Medical/Life Insurance		4,017	5,314	4,830	5,551	87%	7,218		7,218	130%
200	Supplies Tools and consumables SGIS	238	3,493	275	302	300	101%	300		300	100%
299	Assets less than \$10,000 PC Upgrades SGIS					125	0%	125		125	100%
300	Purchased Services		52		410	0	***%			0	0%
322	Technology Infrastructure Misc. Network Equipment Network Cables SGIS			423	674	625	108%	625		625	100%
345	Telephone & Data Svcs Starlink SGIS		65	60	55	0	***%	63		63	****%
348	Wireless services IT Phone, IT Hotspot SGIS		127	471	574	375	153%	375		375	100%
355	GIS Services Drone software & drone supplies GPS/Locating Tools SGIS		791	1,178	2,020	2,000	101%	2,000		2,000	100%

07/15/26
10:40:20

CITY OF POLSON
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

Page: 70 of 70
Report ID: B240

5310 Sewer Fund

						Current	%	Prelim.	Budget	Final	% Old
		Actuals				Budget	Exp.	Budget	Changes	Budget	Budget
Account	Object	22-23	23-24	24-25	25-26	25-26	25-26	26-27	26-27	26-27	26-27
940	Machinery & Equipment	-500				0	0%			0	0%
	Account:	44,498	75,383	75,077	95,598	104,435	92%	212,335	-100,000	112,335	108%
490200	Revenue Bonds										
610	Principal	424,000			455,000	446,000	102%	446,000		446,000	100%
620	Interest	356,200	346,525	335,600	324,400	335,600	97%	335,600		335,600	100%
	Account:	780,200	346,525	335,600	779,400	781,600	100%	781,600	0	781,600	100%
521000	Interfund Operating Transfers Out										
820	Transfer to SID Revolving		224,500	285,373		0	0%			0	0%
822	Transfer to Other Funds	212,711				0	0%			0	0%
	Account:	212,711	224,500	285,373		0	***%	0	0	0	0%
	Fund:	1,436,470	1,751,273	1,908,242	2,754,677	4,021,674	68%	2,217,483	-38,000	2,179,483	54%
	Grand Total:	9,396,302	10,460,483	11,376,608	11,171,691	14,787,037		12,484,650	-195,837	12,288,813	%