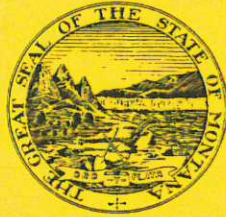


**MONTANA DEPARTMENT OF ADMINISTRATION  
STATEWIDE ACCOUNTING BUREAU - LOCAL GOVERNMENT SERVICES**

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

**MONTANA  
FINAL  
BUDGET DOCUMENT**



**Fiscal Year ended June 30, 2020**

**City of Columbia Falls**

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

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CITY OF COLUMBIA FALLS FINAL BUDGET DOCUMENT  
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130 6TH STREET WEST  
ROOM A  
COLUMBIA FALLS, MT 59912

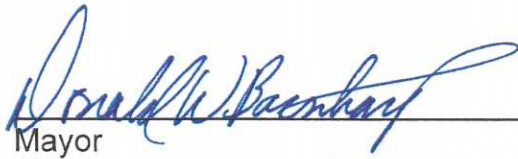
PHONE (406) 892-4391

FAX (406) 892-4413

## BUDGET CERTIFICATION

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal 2020, was prepared according to law and adopted by the City Council, City of Columbia Falls, on September 3, 2019; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed

  
\_\_\_\_\_  
Mayor

Date

9/4/2019

Signed

  
\_\_\_\_\_  
City Manager

Date

9/4/2019

RESOLUTION NO. 1803

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, MONTANA, ADOPTING THE BUDGET FOR THE CITY FOR THE FISCAL YEAR COMMENCING ON JULY 1, 2019 AND ENDING JUNE 30, 2020, MAKING APPROPRIATIONS FROM EACH FUND OF THE CITY OF COLUMBIA FALLS OF EXPENDITURES TO MEET CITY EXPENSES.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, MONTANA, AS FOLLOWS:

Section One: That the final budget of the City of Columbia Falls, Montana, for the fiscal year commencing July 1, 2019, and ending June 30, 2020, for meeting the regular expenses of the City of Columbia Falls, and the amounts appropriated from various funds of the City of Columbia Falls for said budget expenditure items, is hereby adopted.

Section Two: A copy of the final budget adopted, enumerating all revenue estimates, appropriations, expenditures and levies is attached in summary form, Final Tax Levy Schedule marked Exhibit "A" and Non-Levied Funds Final Summary Schedule marked Exhibit "B."

Section Three: A copy of the complete final budget document is on file in the office of the City Clerk and available on the City Website.

Section Four: The City Manager is authorized to transfer appropriations between line items within the same fund except those items designated in the Final Budget as "Personal Services" or "Capital Outlay."


Section Five: This Resolution shall be effective immediately upon its passage and approval by the City Council.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, THIS 3<sup>rd</sup> DAY OF SEPTEMBER, 2019. THE COUNCIL VOTING AS FOLLOWS:


AYES: Fisher, Karper, Lovering, Piper, Robinson, Shepard and Barnhart

NOES: None

ABSENT: None

  
City Clerk

APPROVED BY THE MAYOR OF COLUMBIA FALLS, MONTANA, THIS 3<sup>rd</sup> DAY OF SEPTEMBER, 2019.

  
Mayor

ATTEST:

  
City Clerk





City of Columbia Falls

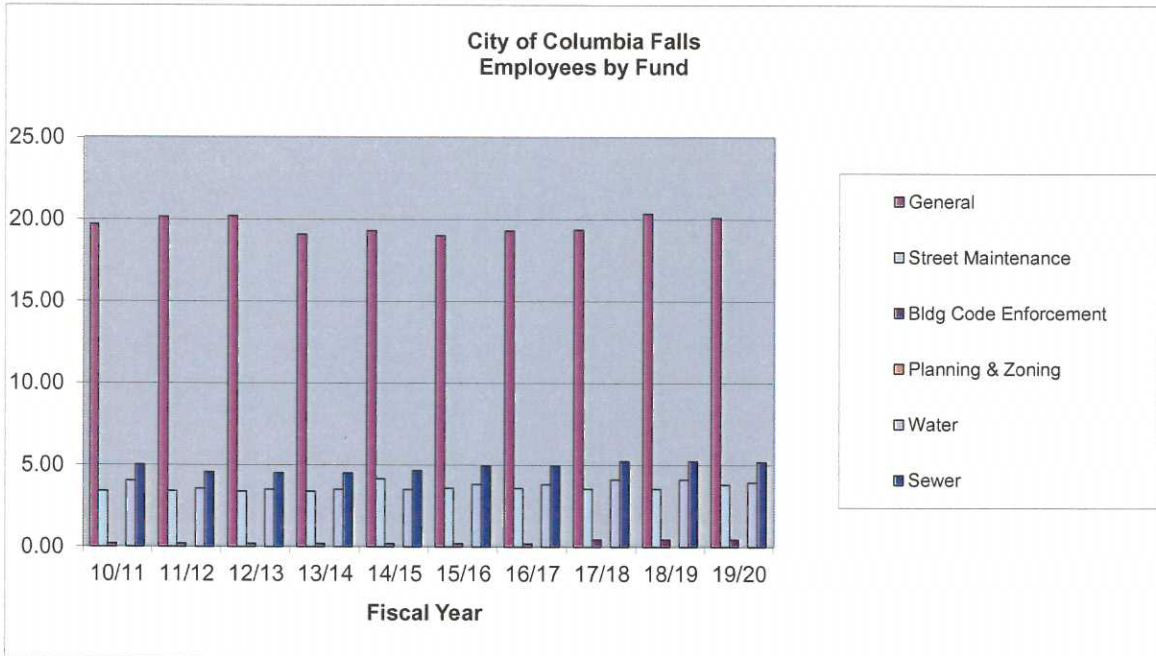
CLASS OF CITY.....	Third
COUNTY LOCATED IN.....	Flathead
YEAR ORGANIZED.....	1909
REGISTERED VOTERS.....	2,750
AREA (acres).....	1,455
POPULATION OF CITY(2010 Census – 4,688).....	5,578 2018 Est.
FORM OF GOVERNMENT.....	Commission/ Manager
NUMBER OF EMPLOYEES (ELECTED).....	None
NUMBER OF EMPLOYEES (NON-ELECTED).....	33.44 FTE
MILES OF STREETS AND ALLEYS.....	40.265
MUNICIPAL WATER	
NUMBER OF CONSUMERS.....	2,127
WATER RATE PER 1,000 GALLONS.....	\$1.00 - \$1.77
SEWER RATES PER 1,000 WATER GALLONS USED	\$5.00

<b>OFFICE</b>	<b>NAME OF CITY/TOWN OFFICIALS/OFFICERS</b>	<b>DATE TERM EXPIRES</b>
<b>Mayor</b>	Donald W. Barnhart	Dec 31, 2021
<b>Council/Commission</b>	Jenny Lovering	Dec 31, 2021
	Darin Fisher	Dec 31, 2019
	Doug Karper	Dec 31, 2019
	Paula Robinson	Dec 31, 2021
	John Piper	Dec 31, 2019
	Mike Shepard	Dec 31, 2021
<b>City Manager</b>	Susan M. Nicosia, CPA, MPA	No Term
<b>Attorney</b>	Justin Breck	Dec 31, 2019
<b>Chief of Police</b>	Clint Peters	No Term
<b>Finance Director</b>	Sandy Carlson	No Term
<b>City Clerk</b>	Barb Staaland	No Term
<b>City Judge</b>	Kristi L. Curtis	Dec 31, 2019
<b>Water/Sewer Clerk</b>	Vickie Ott	No Term
<b>Fire Chief</b>	Rick Hagen	No Term
<b>Public Works Director</b>	Tyler Bradshaw	No Term



**City of Columbia Falls  
Schedule of Personnel Levels**

Year	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20
General	19.70	20.14	20.21	19.09	19.31	19.01	19.30	19.36	20.35	20.09
Street Maintenance	3.40	3.40	3.38	3.38	4.16	3.59	3.59	3.55	3.55	3.79
Bldg Code Enforcement	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.46	0.46	0.46
Planning & Zoning	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	4.03	3.57	3.51	3.51	3.51	3.81	3.81	4.11	4.11	3.93
Sewer	5.01	4.56	4.5	4.50	4.67	4.94	4.94	5.23	5.23	5.17
<b>Total</b>	<b>32.34</b>	<b>31.87</b>	<b>31.80</b>	<b>30.68</b>	<b>31.85</b>	<b>31.55</b>	<b>31.84</b>	<b>32.71</b>	<b>33.70</b>	<b>33.44</b>



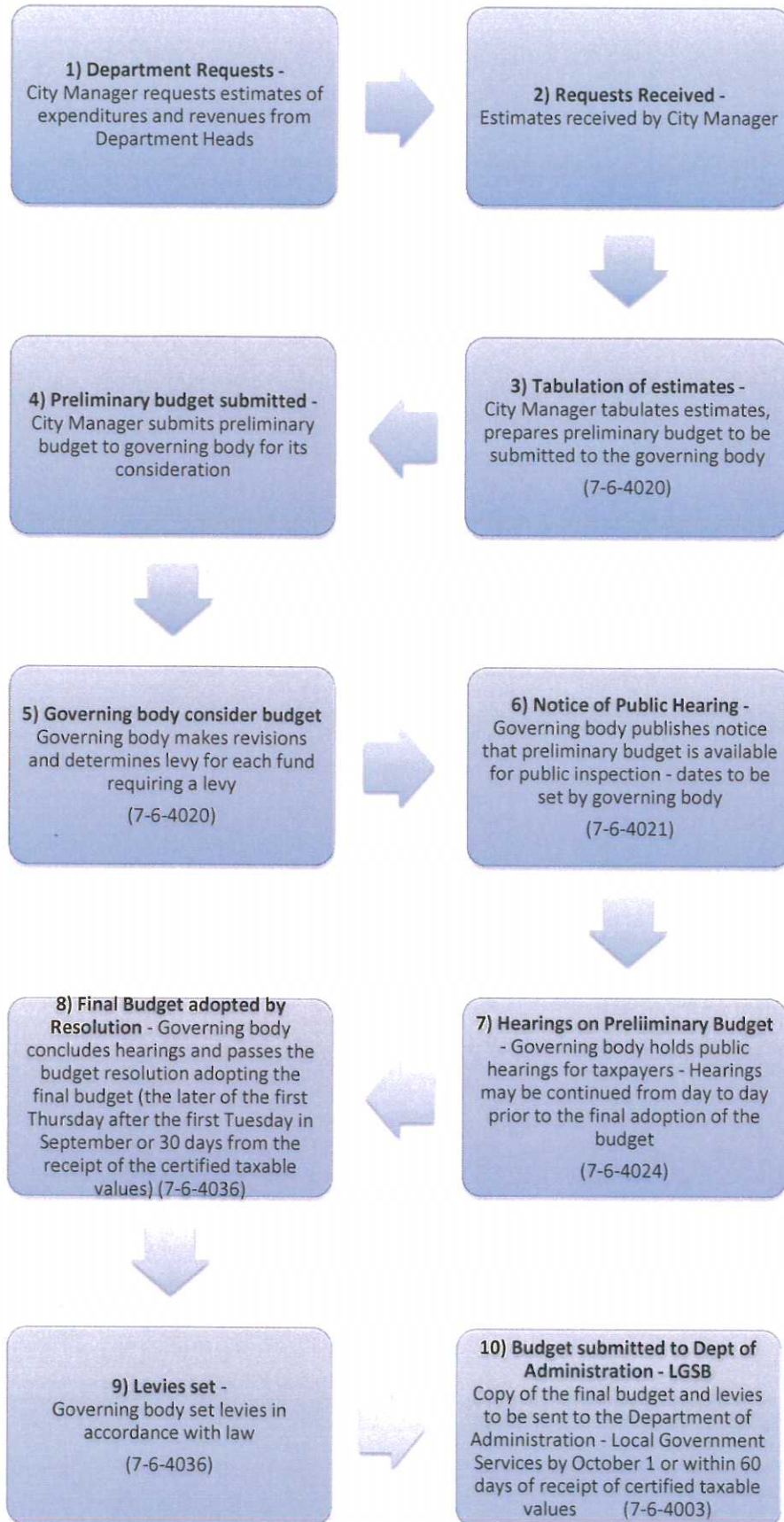
CITY OF COLUMBIA FALLS  
EMPLOYEE ALLOCATION BY FUND

<u>FUND/Dept.</u>	<u>FTE 12-13</u>	<u>FTE 13-14</u>	<u>FTE 14-15</u>	<u>FTE 15-16</u>	<u>FTE 16-17</u>	<u>FTE 17-18</u>	<u>FTE 18-19</u>	<u>FTE 19-20</u>
General - Court	2.79	2.84	2.84	2.44	2.45	2.45	2.45	2.40
Admin	.48	.48	.48	.48	.48	.33	.33	.33
Finance	1.37	1.37	1.49	1.49	1.49	1.54	1.54	1.54
Facilities	.91	.10	.11	.11	.11	.11	.11	.10
Police	10.00	10.00	10.00	10.00	10.00	10.00	11.00	11.00
Fire	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks	1.20	1.20	1.35	1.35	1.34	1.34	1.34	1.34
Pool	2.26	1.88	1.85	1.95	2.24	2.12	2.12	1.91
Trees	.14	.14	.13	.13	.13	.11	.11	.11
Flood Control	.03	.03	.03	.03	.03	.03	.03	.03
Planning/Zoning	.03	.03	.03	.03	.03	.33	.33	.33
Total General Fund	<b>20.21</b>	<b>19.09</b>	<b>19.31</b>	<b>19.01</b>	<b>19.30</b>	<b>19.36</b>	<b>20.35</b>	<b>20.09</b>
Bldg Code Enforcement Fund	.20	.20	.20	.20	.20	.20	.46	.46
Street Maintenance Fund	3.38	3.38	4.16	3.59	3.59	3.55	3.55	3.79
Water Fund	3.51	3.51	3.51	3.81	3.81	4.11	4.11	3.93
Sewer Fund	4.50	4.50	4.67	4.94	4.94	5.23	5.23	5.17
TOTAL FUNDS	<b>31.80</b>	<b>30.68</b>	<b>31.85</b>	<b>31.55</b>	<b>31.84</b>	<b>32.71</b>	<b>33.70</b>	<b>33.44</b>

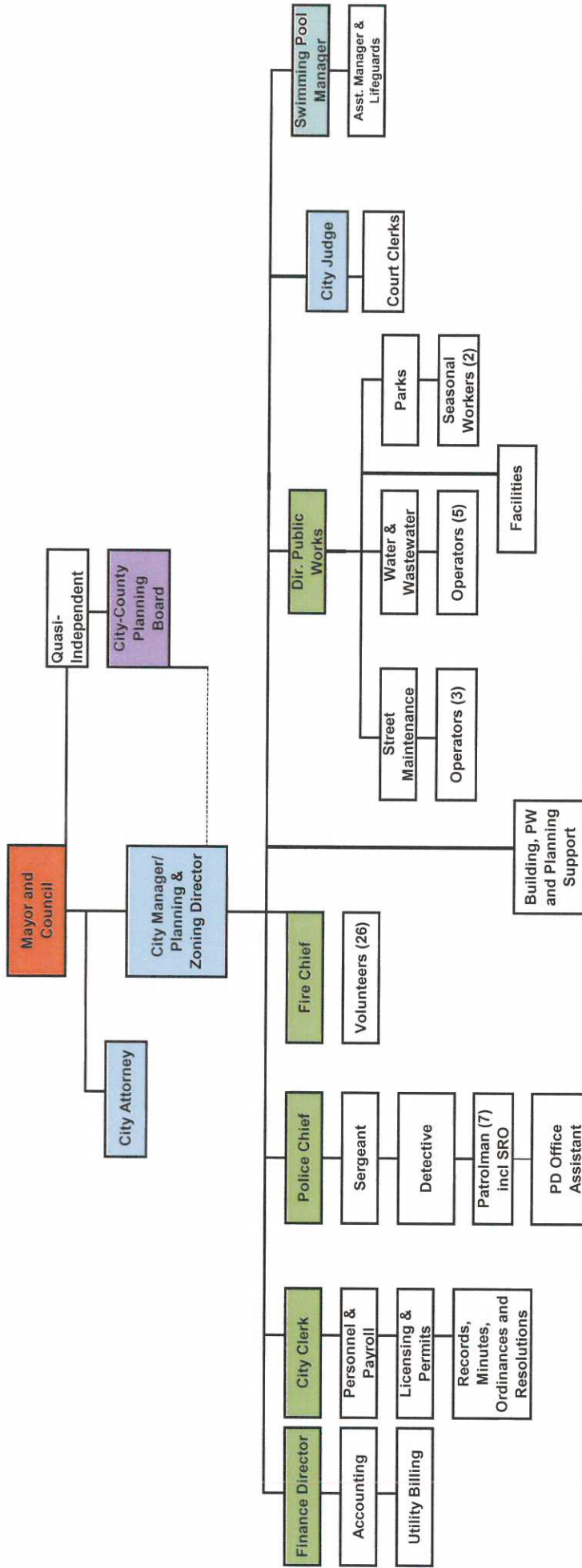


# Local Government Budget Calendar

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



CITY OF COLUMBIA FALLS  
ORGANIZATIONAL CHART





# City of Columbia Falls

## TAXABLE VALUATION/MILL LEVY HISTORY AND ANALYSIS

Fiscal Year	Taxable Valuation	Increase (Decrease) From Prior Year	Previous Year Levy	Current Year Authorized Levy	Floated Mill - Up-(Down)	Current Year Actual Levy	Carry Forward Mills Available	Permissive Mills		Total Mills
								Voted Levy	Med. Levy	
94-95	\$ 4,796,467	13.56%	98.862	84.166						84.166
95-96	4,795,349	-0.02%	84.166	95.078						95.078
96-97	4,441,767	-7.37%	95.078	97.972						97.972
97-98	4,656,914	4.84%	97.972	97.867						97.867
98-99***	4,718,500	1.32%	97.867	97.972						97.972
99-00	4,812,931	2.00%	97.972	103.774	5.802	103.777	(0.003)	16.600		120.377
00-01	4,119,153	-14.41%	103.774	134.260	30.486	119.465	14.795	14.798		134.263
01-02	4,108,543	-0.26%	134.260	129.960	(4.300)	123.686	6.274	10.577		134.263
02-03	4,128,276	0.48%	129.960	135.440	5.480	135.426	0.014	11.349	5.037	151.812
03-04	4,297,479	4.10%	135.440	139.790	4.350	136.607	3.183	15.813	7.929	160.348
04-05	4,870,116	13.32%	139.790	133.530	(6.260)	133.529	0.001	12.775	10.084	156.388
05-06	4,856,782	-0.27%	133.530	148.870	15.340	148.874	(0.004)	12.251	13.157	174.282
06-07	5,189,818	6.86%	148.870	149.910	1.040	149.910	0.000	12.548	19.345	181.803
07-08	5,507,947	6.13%	149.910	152.290	2.380	152.289	0.001	18.843	18.228	189.360
08-09	5,732,539	4.08%	152.290	154.440	2.150	154.440	0.000	23.447	21.905	199.792
09-10	5,850,970	2.07%	154.440	163.255	8.815	163.255	0.000	23.753	20.450	207.458
10-11	6,034,384	3.13%	163.255	166.790	3.535	166.788	0.002	23.071	17.466	207.325
11-12	6,183,419	2.47%	166.790	155.158	(1.278)	155.158	0.000	23.116	15.483	193.757
12-13	6,498,236	5.09%	155.158	157.157	1.999	157.157	0.000	22.456	13.871	193.484
13-14	6,669,524	2.64%	157.157	158.312	1.155	158.312	0.000	21.481	12.082	191.875
14-15	6,697,343	0.42%	158.312	157.450	(0.862)	157.439	0.011	22.942	18.109	198.490
15-16	6,051,712	-9.64%	157.450	179.590	22.140	175.404	4.186	23.604	22.509	221.517
16-17	6,411,624	5.95%	179.590	178.083	(1.507)	182.083	(4.000)	23.457	19.463	225.003
17-18	6,946,439	8.34%	182.083	180.460	(1.623)	176.500	3.960	21.358	18.491	216.349
18-19	6,834,299	-1.61%	180.460	185.890	5.430	189.850	(3.960)	19.158	17.962	226.970
<b>19-20</b>	<b>7,482,213</b>	<b>9.48%</b>	<b>185.890</b>	<b>178.380</b>	<b>(7.510)</b>	<b>178.380</b>	<b>0.000</b>	<b>11.634</b>	<b>22.831</b>	<b>212.845</b>

Note: \*\*\* 1998-99 is the first base year under the provisions of Section 15-10-420, MCA. Each subsequent fiscal year becomes the base year for the next fiscal year. This section also allows an entity to carry forward any levies which could have been levied but were not in future periods.

The current year levies are XXXX, are not \_\_\_\_\_ at the maximum levels authorized under Section 15-10-420, MCA, as previously calculated. If not at maximum levels the difference will be shown in the carry-forward column. The difference between the amount authorized and the amount actually levied will be completed by a formula.

If the levies are not at the maximum allowed by law, how many additional mills can be levied before the limit is reached or carried forward? 0 Mills - This should balance with the carry-forward column total.

Voted/Judgement/Permissive Levies:  
Fund 2372 Permissive Medical Levy

Fund 3020 GO Debt - Street Construction

TY 00-01 included the voted levy in the calculation in error. The actual authorized levy should have been 114.412 mills. City levied same mills in 01-02 as 00-01 to correct error.

# CITY OF COLUMBIA FALLS

CITY MANAGER'S BUDGET MESSAGE  
TO  
MAYOR, COUNCIL AND CITIZENS



Fiscal Year Ending June 30, 2020

130 6<sup>th</sup> Street West  
Columbia Falls, Montana 59912





130 6TH STREET WEST  
ROOM A  
COLUMBIA FALLS, MT 59912

PHONE (406) 892-4391

FAX (406) 892-4413

September 3, 2019

Mayor, Council and Citizens:

The 2019-20 fiscal year (FY) budget appropriations recommended for approval are \$11,060,691 compared to the 2018-19 FY budget of \$8,768,648, representing a 20.72% increase:

	FY 2019-2020	FY 2018-2019	Change
General Fund	\$ 3,255,384.00	\$ 3,110,860.00	\$ 144,524.00
Special Revenue Funds	\$ 1,587,062.00	\$ 1,442,323.00	\$ 144,739.00
Debt Service Funds	\$ 127,234.00	\$ 198,035.00	\$ (70,801.00)
Capital Project Funds	\$ 764,789.00	\$ 963,305.00	\$ (198,516.00)
Water	\$ 3,196,475.00	\$ 1,077,159.00	\$ 2,119,316.00
Sewer	\$ 2,060,613.00	\$ 1,887,130.00	\$ 173,483.00
Fire Relief Pension	\$ 69,134.00	\$ 89,836.00	\$ (20,702.00)
Total	\$ 11,060,691.00	\$ 8,768,648.00	\$ 2,292,043.00 20.72%

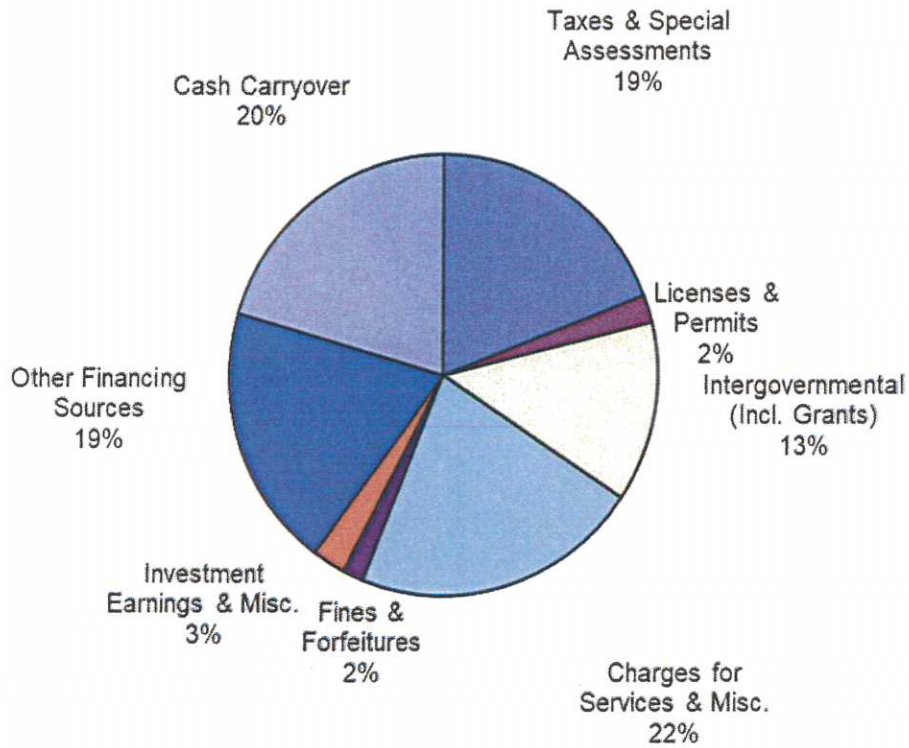
The annual appropriations are notably impacted by grant programs and capital projects. This year's General Fund increase includes \$30,954 for the remaining balance of the Fish, Wildlife and Parks Grant started in the 2019 FY for River's Edge Park fishing pond development as well as a new grant, a federal Stonegarden Grant in the amount of \$22,000 for overtime and equipment tied to Border Patrol activities. The Water Fund increase includes \$1.35 million for the 3<sup>rd</sup> Well project that will be funded by \$125,000 RRGL grant, \$800,000 by expansion cash saved by the City and a \$600,000 loan/grant. The Water Fund budget also included funds for main line repair or replacement as part of the leak detection program started last year. The Sewer Fund includes the Lift Station #2 project and main replacement in the amount of \$230,800. As the main operational fund for the City, the General Fund is discussed in detail below.

The City Council has established a Resort Tax Advisory Committee that will be meeting over the next few months to review the options provided to the City with the resort community designation by the MT Department of Commerce. Implementation of a resort tax would only be after a successful public vote. As noted in prior years, the City cannot provide the needed level of service, particularly in public safety, without increased funding. The City's options include a voted property tax levy or voted resort tax.

The City will also complete a Transportation Study, in concert with the MT Department of Transportation Urban Highway program and evaluate long-range funding needs for street maintenance and construction. The City completed the long-range planning studies for the Water and Wastewater Treatment systems last year and raised base rates to fund the maintenance and capital needs of each system. The rate increases went into effect in August 2018.



### Revenues - All Funds

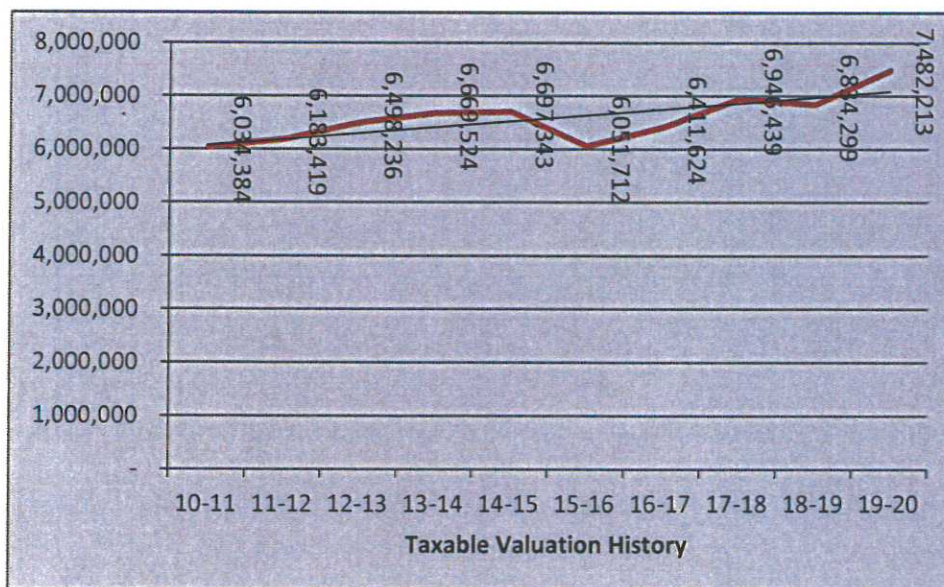


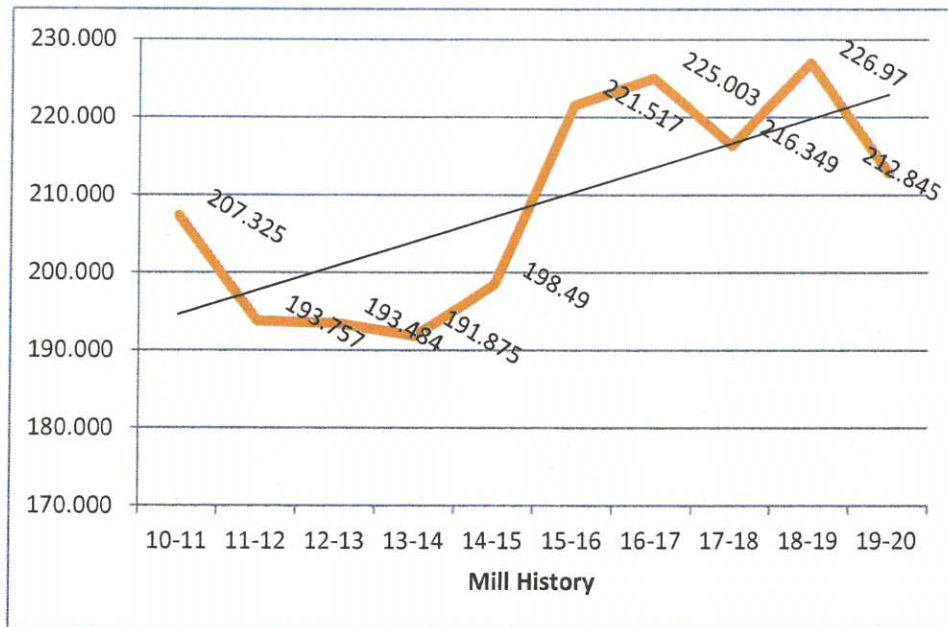
### HOW WE'RE DOING IT

	General	Special Revenue	Debt Service	Capital Projects	Water	Sewer	Fire Relief	Total	Per Capita 5,578 est
Property Taxes	\$ 1,286,204	\$ 170,928	\$ 87,196				\$ 50,473	\$ 1,594,801	\$ 286
Special Assessments	\$ -	\$ 346,719	\$ 39,247					\$ 385,966	\$ 69
Licenses & Permits	\$ 70,500	\$ 140,500						\$ 211,000	\$ 38
Intergovernmental Revenue	\$ 1,056,605	\$ 169,885		\$ -	\$ 125,000		\$ 18,661	\$ 1,370,151	\$ 246
Charges for Services	\$ 139,760	\$ 1,000			\$ 898,200	\$ 1,212,844		\$ 2,251,804	\$ 404
Fines & Forfeitures	\$ 159,000	\$ 6,000						\$ 165,000	\$ 30
Investment Earnings & Misc	\$ 15,000	\$ 146,043	\$ 500	\$ 12,500	\$ 55,971	\$ 33,544		\$ 263,558	\$ 47
Other Financing Sources	\$ 160,427	\$ 43,711		\$ 287,583	\$ 1,400,000	\$ 114,300		\$ 2,006,021	\$ 360
Cash Carryover	\$ 367,888	\$ 562,276	\$ 291	\$ 464,706	\$ 534,304	\$ 189,925	\$ -	\$ 2,119,390	\$ 380
<b>Total</b>	<b>\$ 3,255,384</b>	<b>\$ 1,587,062</b>	<b>\$ 127,234</b>	<b>\$ 764,789</b>	<b>\$ 3,013,475</b>	<b>\$ 1,550,613</b>	<b>\$ 69,134</b>	<b>\$ 10,367,691</b>	<b>\$ 1,859</b>

The 2019-20 FY revenues are \$2,292,043 higher than the previous year's \$8,075,648. As with the appropriations, revenue sources are impacted by capital projects that are funded with grants, loans and operating transfers. Other financing sources and uses increased \$1.6 million, including \$1.4 million in the Water Fund to account for the Operating Transfer (\$800,000) and Loan proceeds (\$600,000) for the new well capital project. The Sewer Fund also has \$114,300 transfer in to partially fund the Lift Station #2 rebuild and main extension. Cash carryover increased by \$413,846 to fund planned capital projects and operations. Property Tax revenues increased by \$41,847, 2.6%. The most significant Intergovernmental Revenue is the State Entitlement Program. This program was established in 2001 by HB 124, the "Big Bill," and represents the bundling of gambling revenues, corporate license tax, light vehicle taxes and state reimbursement for property tax reduction. The 2020 FY amount includes a 3.5% growth increase as determined by the State Legislature. Unfortunately, this program is subject to legislative attack each session. For the 2020 FY, the City will receive \$748,104 allocated between the General Fund (\$740,333) and the Fire Relief Pension Fund (\$7,771), representing 55% of the total Intergovernmental Revenues. The Water Fund will receive a \$125,000 RRGL grant from the State of MT for the well project as authorized by HB 6.

The City's allowable tax levy is determined annually by using the statutory formula found in 15-10-420, MCA. This formula provides for an inflation adjustment that was 1.02% for the 2020 FY, resulting in \$13,234 new tax dollars. The City can also levy mills on the newly taxable property, certified at \$134,253. The tax dollars generated on the newly taxable property equal \$23,948. The number of mills levied is directly influenced by the certified taxable valuation. As indicated on the charts below, when the taxable valuation increases, there is a corresponding decrease in mills levied:





The City's certified taxable valuation for mill purposes increased 9.48% to a value of \$7,482,213 compared to last year's value of \$6,834,299, which had unexpectedly lost value despite significant construction activity and record newly taxable property. The total taxable value for the City was certified on July 31, 2019 as \$8,124,055, an 11.9% increase over the prior year. See the Tax Information Section of this Budget for detailed information on the makeup of the taxable valuation.

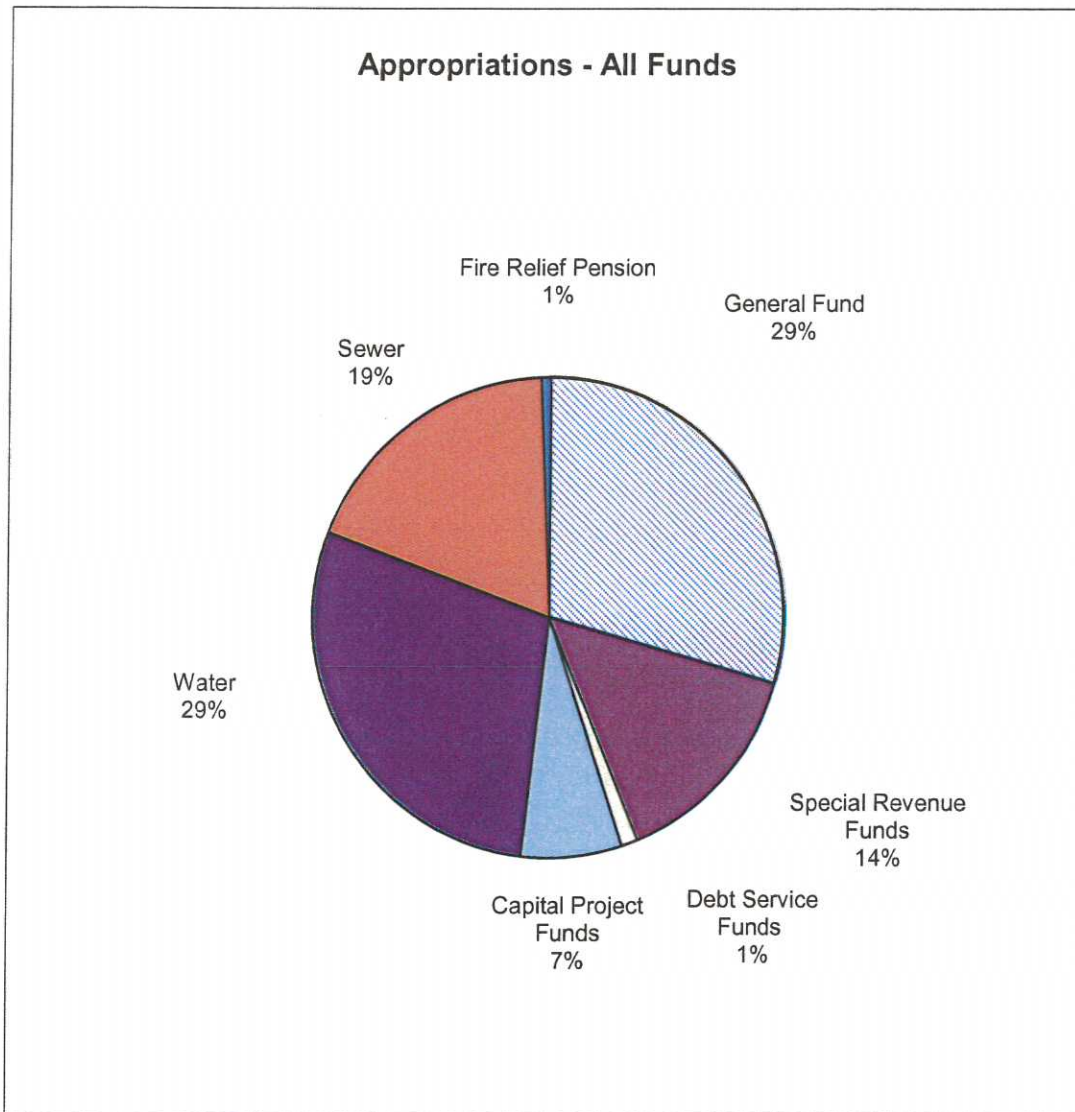
This year, the City levied 212.845 mills, a total of 14.125 mills less than the previous year's 226.97 mills. If a property's assessed value is unchanged or reduced from the 2018 assessment to the 2019 assessment, the effect would be a reduction in City taxes per the following example:

	18-19 FY	19-20 FY	
\$200,000 home	1.35% tax rate	1.35% tax rate	
City Mills	226.970	212.845	-6.22%
City Taxes	\$ 612.82	\$ 574.68	\$ (38.14)

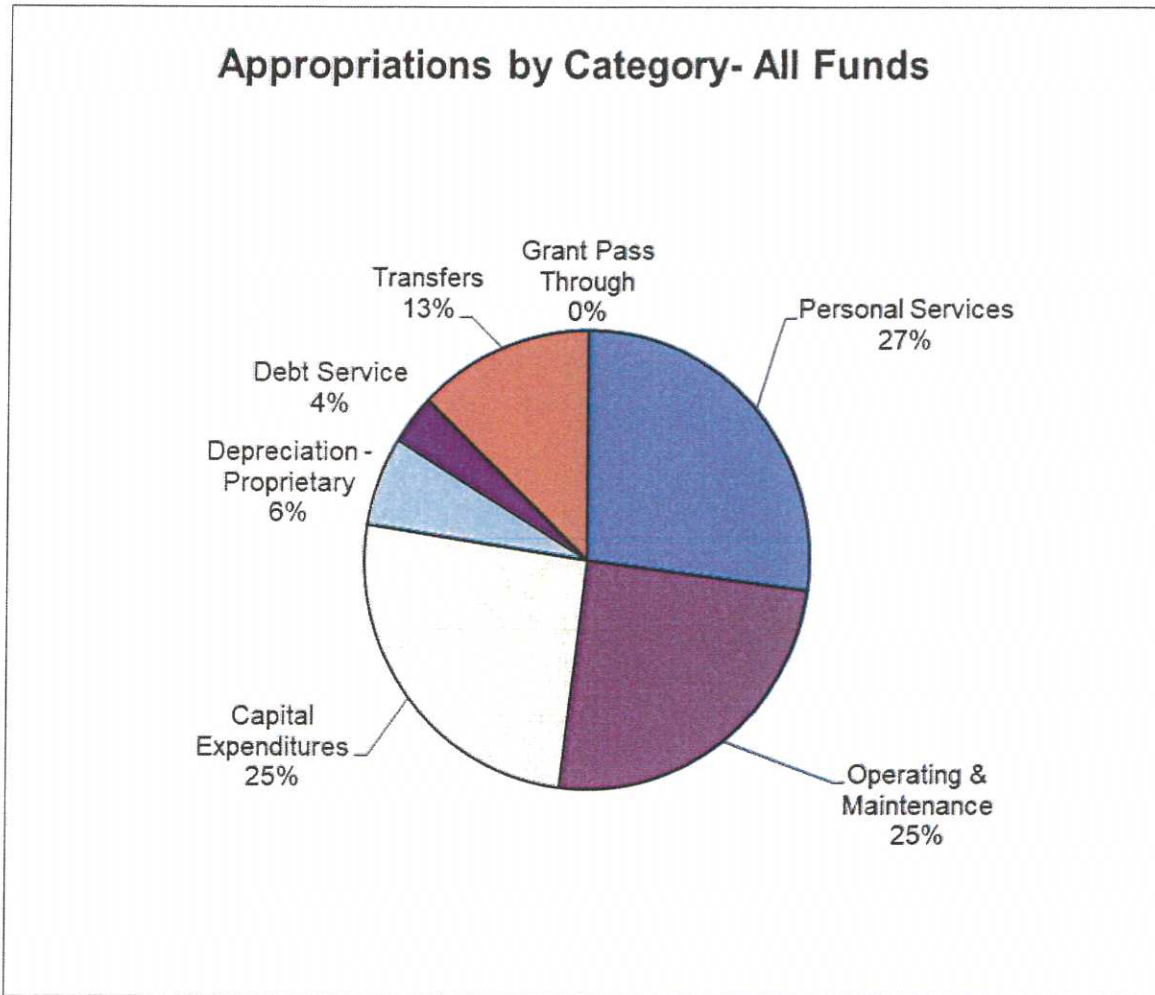
Detailed revenues by fund and source are included in the budget document.



	WHAT WE'RE DOING							Total	Per Capita 5,578 est
	General	Special Revenue	Debt Service	Capital Projects	Water	Sewer	Fire Relief		
<b>General Government</b> (Legislative, Administration, Finance, Planning, Building, Comp Ins, Legal)	\$ 644,212	\$ 331,246						\$ 1,044,592	\$ 187
<b>Public Safety</b> (Police, Fire and Court incl Prosecution)	\$ 1,885,246	\$ 6,000		\$ 53,000				\$ 1,944,246	\$ 349
<b>Parks and Recreation</b> (Tree City, Parks, Pool)	\$ 309,512			\$ 165,000				\$ 474,512	\$ 85
<b>Facility Maintenance including Dam</b>	\$ 135,667			\$ 90,000				\$ 225,667	\$ 40
<b>Capital Outlay Funding</b>	\$ 263,927	\$ 32,656			\$ 2,306,800	\$ 491,150		\$ 3,094,533	\$ 555
<b>Debt Service</b>	\$ 16,820		\$ 127,234		\$ 31,780	\$ 216,484		\$ 392,318	\$ 70
<b>Community Development</b>		\$ 488,869						\$ 488,869	\$ 88
<b>Streets, Sidewalks, Bikepaths</b>	\$ -	\$ 728,291		\$ 456,789				\$ 1,185,080	\$ 212
<b>Water Utility</b>					\$ 674,895			\$ 674,895	\$ 121
<b>Sewer Utility</b>						\$ 842,979		\$ 842,979	\$ 151
<b>Depreciation (non-cash expenditure)</b>					\$ 183,000	\$ 510,000		\$ 693,000	\$ 124
<b>Total</b>	<b>\$ 3,255,384</b>	<b>\$ 1,587,062</b>	<b>\$ 127,234</b>	<b>\$ 764,789</b>	<b>\$ 3,196,475</b>	<b>\$ 2,060,613</b>	<b>\$ 69,134</b>	<b>\$ 11,060,691</b>	<b>\$ 1,983</b>



The object breakdown is as follows:



**Fiscal Year 2019-2020  
Appropriations by Category- All Funds**

	FY 2019-2020	
Personal Services	\$ 2,997,511	27.10%
Operating & Maintenance	\$ 2,746,978	24.84%
Capital Expenditures	\$ 2,824,862	25.54%
Depreciation - Proprietary	\$ 693,000	6.27%
Debt Service	\$ 392,318	3.55%
Transfers	\$ 1,406,022	12.71%
Grant Pass Through	\$ -	
<b>Total</b>	<b>\$ 11,060,691</b>	

The City's strength comes from the dedicated employees working in each of the City's departments. Pages 4 and 4A detail the employee history by fund and department. City Council voted to add an additional police officer in the 2019 FY, the first police officer addition in over two decades. Personal Services costs are \$2,997,511 City-wide for the 33.44 FTE, making up 27.10% of the budget appropriations. Personal Services costs increased \$98,213 over the prior year, reflecting the additional full-time police officer and pay increases and increased employer costs. Capital expenditures in the amount of \$2,824,862 make up 25.54% of the budget, up \$1.2 million from the prior year for the

projects described above. Operations and maintenance items include supplies, small equipment, contracted services, and utilities total \$2,746,978 and make up 24.84% of the budget appropriations. Operating transfers total \$1,406,022 of the total budget appropriations. Transfers include: Water Capital Expansion Fund to Water Fund \$800,000, Sewer Capital Expansion Fund to Sewer Fund \$114,300, General Fund to Capital funds, based on available funding, \$263,927, required transfers from the Permissive Medical Levy Fund to the General Fund and Street Maintenance Fund totaling \$200,450, Gas Tax Fund to the General Equipment Fund in the amount of \$23,656 and required matching funds from Street Maintenance to Special Gas Tax in the amount of \$3,688.

Detailed expenditures by fund, activity and object are included within the budget document.

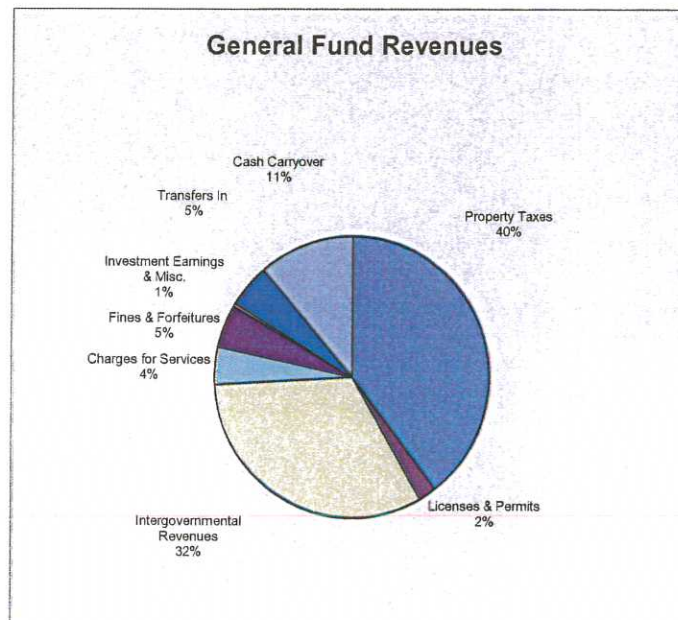
As the main operational fund of the City and representing almost one-third of the City's expenditures, the General Fund is summarized below:

**CITY OF COLUMBIA FALLS  
Fiscal Year 2019-2020  
General Fund Revenues**

Property Taxes	\$	1,286,204	39.5%
Licenses & Permits	\$	70,500	2.2%
Intergovernmental Revenues	\$	1,056,605	32.5%
Charges for Services	\$	139,760	4.3%
Fines & Forfeitures	\$	159,000	4.9%
Investment Earnings & Misc.	\$	15,000	0.5%
Transfers In	\$	160,427	4.9%
Cash Carryover	\$	<u>367,888</u>	11.3%

**Total \$ 3,255,384**

The General Fund is funded approximately 62% by Property Taxes and State Entitlement revenues. The cash carryover is fairly consistent from year to year with this year's carryover about \$10,584, or 3%, more than the 2019 FY.

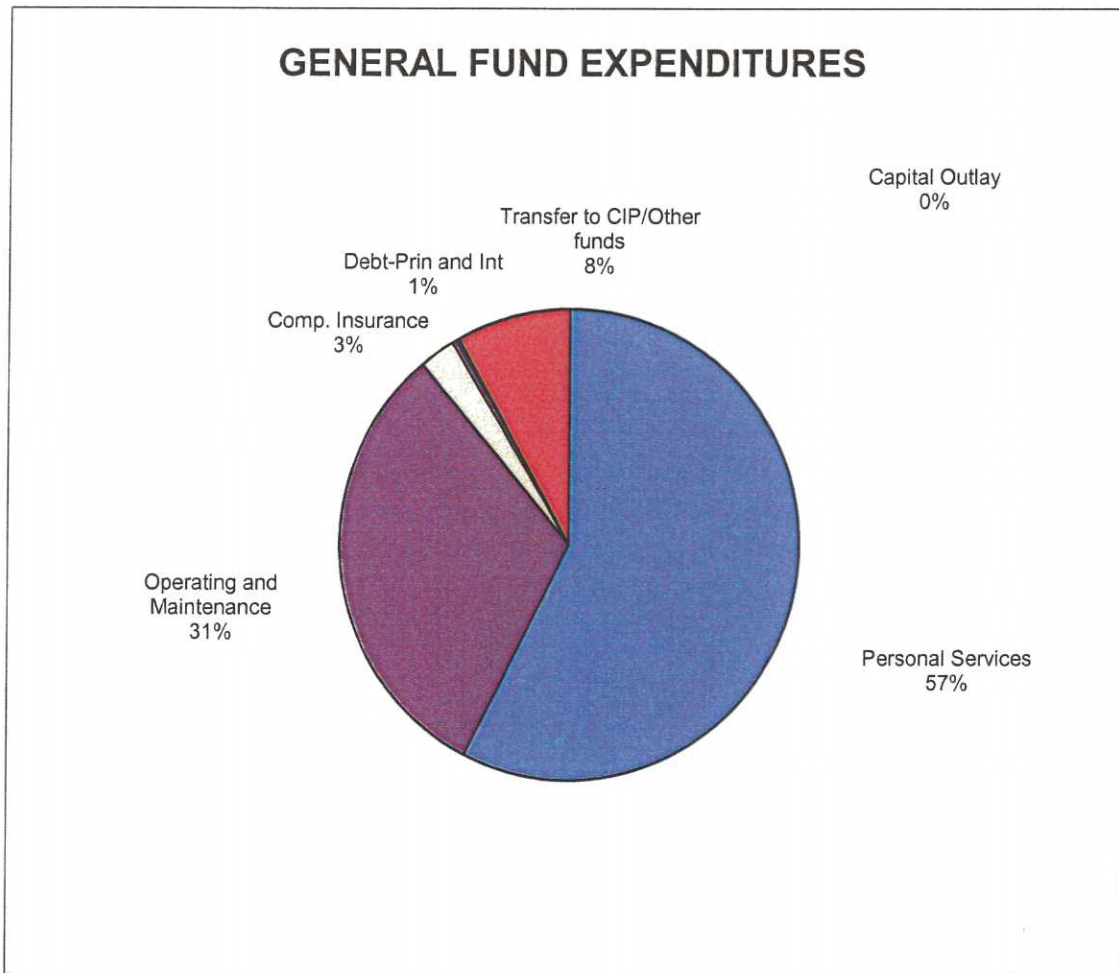




**CITY OF COLUMBIA FALLS**  
**Fiscal Year 2019- 2020**  
**General Fund Expenditures**

Personal Services	\$	1,871,528	57.49%
Operating and Maintenance	\$	1,020,362	31.34%
Comp. Insurance	\$	82,747	2.54%
Capital Outlay	\$	-	0.00%
Debt-Prin and Int	\$	16,820	0.52%
Transfer to CIP/Other funds	\$	263,927	8.11%

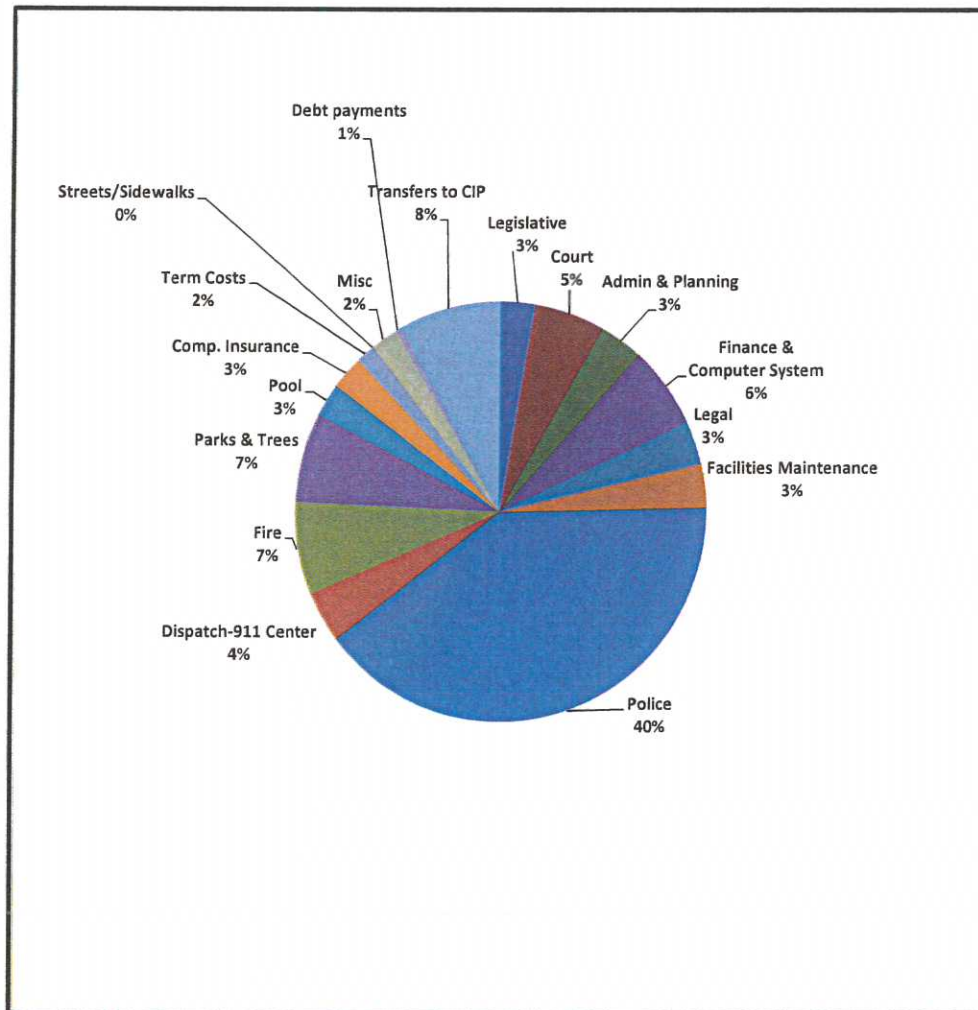
**Total \$ 3,255,384**



As discussed above, this year's General Fund includes the additional full-time police officer added in 2019. The budget includes two months overlap for the replacement of the retiring Fire Chief. The City Council is exploring funding options, as discussed above, due to the need for expanded paid fire service in the not so far future.

**Fiscal Year 2019 - 2020  
General Fund Expenditures**

	2019-20	2018-19	Change	
Legislative	\$ 86,624	\$ 109,977	\$ (23,353)	
Court	\$ 178,146	\$ 174,711	\$ 3,435	
Admin & Planning	\$ 111,247	\$ 110,645	\$ 602	
Finance & Computer System	\$ 208,576	\$ 187,773	\$ 20,803	
Legal	\$ 108,698	\$ 102,461	\$ 6,237	
Facilities Maintenance	\$ 109,576	\$ 98,741	\$ 10,835	
Police	\$ 1,300,096	\$ 1,196,912	\$ 103,184	
Dispatch-911 Center	\$ 129,563	\$ 124,281	\$ 5,282	
Fire	\$ 232,351	\$ 271,967	\$ (39,616)	
Parks & Trees	\$ 224,468	\$ 221,580	\$ 2,888	
Pool	\$ 85,044	\$ 96,483	\$ (11,439)	
Comp. Insurance	\$ 82,747	\$ 71,854	\$ 10,893	
Term Costs	\$ 50,500	\$ 50,500	\$ -	
Streets/Sidewalks	\$ -	\$ 5,000	\$ (5,000)	
Misc	\$ 67,001	\$ 63,843	\$ 3,158	
Debt payments	\$ 16,820	\$ 13,272	\$ 3,548	
Transfers to CIP	\$ 263,927	\$ 210,860	\$ 53,067	
			\$ -	
<b>Total</b>	<b>\$ 3,255,384</b>	<b>\$ 3,110,860</b>	<b>\$ 144,524</b>	<b>4.65%</b>



The Enterprise Fund Budgets, Water and Sewer, must meet required Debt Coverage, with operational revenues exceeding operational expenses to provide 125% debt coverage. As indicated below, after setting priorities and balancing the budgets, both funds are budgeted to meet the required debt capacity. The Water Fund has only one outstanding revenue bond, 2005 issue to be paid off in 2025. The Sewer Fund has three outstanding revenue bonds (2000, 2009 B and 2009 C). The 2000 bond will be paid off in June 2020.

<b>FY19-20</b>	
<b>Bond Coverage Calculation</b>	
<b>Water</b>	
Maximum	\$ 31,879.00
	125% \$ <b>39,848.75</b>
Est Op Rev *	\$ 904,171.00
Est Op Exp **	\$ 701,975.00
	<b>\$ 202,196.00</b>
Difference	<b>\$162,347.25</b>
<b>Sewer</b>	
Maximum	\$ 217,449.00
	125% \$ <b>271,811.25</b>
Est Rev *	\$ 1,216,388.00
Est Exp **	\$ 832,979.00
	<b>\$ 383,409.00</b>
Difference	<b>\$111,597.75</b>
Per DNRC calculation:	
* Does not include Interest Earnings on Investments	
** Do Not Include Capital Exp incl minor Do Not Include Depreciation Do Not Include Bond Principal/Interest	

Water Expenses requiring Cash Outlay	\$ 2,213,475.00		
Water Revenues (w/o PIF)	\$ 2,314,171.00	\$	100,696.00
Sewer Expenses requiring Cash Outlay	\$ 1,436,313.00		
Sewer Revenues (w/o PIF)	\$ 1,190,688.00	\$	(245,625.00)

Water and Sewer Capital Project and Operations planning were updated with the completion of the Preliminary Engineering Reports (PER) that were adopted by Council in the Spring of 2018. These reports supported the base rate increases put into effect in August 2018. The 2019-20 FY Water Fund budget continues the funding for leak detection and the development of the City's third well. The Sewer PER concentrated on operations and maintenance until the 2021 fiscal year when the City will begin the planned Bioreactor Addition. This year's Sewer Fund capital outlay includes rebuilding Lift Station #2.



The Capital Projects Fund appropriations totaling \$764,789 include replacing the concrete pad in front of the Fire Station, utilizing available funding for street reconstruction/overlays, police vehicle replacement, dump truck and truck/plow for the street department, mini-excavator for Water and Streets and continued park improvements.

The 2019-20 Fiscal Year Budget is respectfully submitted to the Mayor and Council for final approval on September 3, 2019. Line-item adjustments can be approved by the City Manager except for personnel and capital outlay items pursuant to Resolution # 1803.

The Tax Increment Fund (TIF) and Targeted Economic Development District (TEDD) tax revenues will not be known until all taxing jurisdictions have set their levies. After receiving the TIF and TEDD tax revenue, Council will hold a public hearing and adopt an updated budget based on the TIF Urban Renewal Plan and TEDD Statements of Infrastructure Deficiency.

Sincerely,

A handwritten signature in blue ink, appearing to read "Susan M. Nicosia", with a long horizontal flourish extending to the right.

Susan M. Nicosia, CPA, MPA  
City Manager

**City of Columbia Falls, Montana**

Budget for Fiscal Year Ending June 30, 2020

**A. GENERAL FUND**

(1000)

Revenue by Source

Expenditure Summary by Function, Activity  
and Object

This fund accounts for all financial transactions not accounted for in another fund. The general fund is created and maintained to finance the general overall functions of a governmental unit, such as General Government (legislative, administrative, financial, legal, etc.), Public Safety (law enforcement and fire protection), Culture and Recreation (parks and pool) and transfers to other funds.



CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2019 - 2020

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
1000 GENERAL FUND										
310000 TAXES										
311010 Real Property Taxes	966,183	1,051,435	1,127,343	1,198,522	1,225,716	98%	1,284,204		1,284,204	105%
2020 FY - 1.02% inflation, \$50,473 Fire Relief per updated actuary; Max levy - \$1,334.677										
Increase of \$13,234 for inflation, 1.02%, increase of \$23,948 for new growth										
Max - \$1,334,677 - 178.38 mills, Fire Relief - \$50,473 - 6.746 mills, balance to General Fund 171.634 mills										
311020 Personal Property Taxes w/ real taxes	20,787	25,768	37,456	25,926	0	***%			0	0%
311030 Motor Vehicle Taxes	330		51	53	0	***%			0	0%
312000 Penalty & Interest on	2,252	2,143	2,394	2,142	1,500	143%	2,000		2,000	133%
Group:	989,552	1,079,346	1,167,244	1,226,643	1,227,216	100%	1,286,204	0	1,286,204	104%
320000 LICENSES AND PERMITS										
322010 Alcoholic Beverage	5,550	6,523	6,375	6,888	6,000	115%	6,000		6,000	100%
322020 Professional Business contractors/plumbers/bldgs/elec.	6,643	7,010	7,865	7,565	7,000	108%	7,500		7,500	107%
322030 General Business Licenses	7,333	8,398	8,538	9,000	8,200	110%	9,000		9,000	110%
323060 Non-Exclusive Cable TV approx \$12,000 per quarter	49,619	50,364	47,640	51,624	48,000	108%	48,000		48,000	100%
Group:	69,145	72,295	70,418	75,077	69,200	108%	70,500	0	70,500	101%
330000 INTERGOVERNMENTAL REVENUES										
331081 DNRC Forestry Grant/ VFA subject to annual grant request	863	2,666	2,980		0	0%			0	0%
331112 Stonegarden Grant					0	0%	22,000		22,000	*****%
Passed through Flathead County - confirmed August 30,2019										
\$6,000 Overtime (includes employer costs) object 122, \$1,000 for travel costs object 370 and \$15,000 for equipment - 211 Stonegarden small equipment = expenses = revenue										
331113 FEMA GRANT					40,296	0%			0	0%
331179 Alcohol Compliance Check	840		1,700	1,100	0	***%			0	0%
334000 State Grants/Hwy Safety	13,593	14,649	4,740	5,789	12,960	45%	14,500		14,500	112%
reimb grant thru Sept 2019 - matches expenditure, starts over approximately Oct 1st, 2019/20 grant - \$14,500 thru 9/30/19 Anticipating \$14,000 2020 FY grant (matches expenditures)										
334122 DNRC Grant Arbor Day (city automatically qualifies for \$750 grant)	750	750	750	750	750	100%	750		750	100%



1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
334125 Fish, Wildlife & Parks				16,101	0	***%	39,407		39,407	****%
Orig grant - \$50,000 - invoiced \$10,593 thru 6/30 Fish Pond - portion for River's Edge Park Plan, remainder for pond development \$5,508 repair grant also from FWP										
334140 MT DOJ - Grants				745	0	***%			0	0%
335005 Alcohol Enforcement Funds	204				0	0%			0	0%
program no longer reimb. OT, not used after 2017FY										
335120 Gambling Licenses & per DOR records	19,175	21,400	18,225	20,750	19,000	109%	20,000		20,000	105%
335230 State Entitlement	675,942	699,036	701,477	715,037	715,037	100%	740,333		740,333	104%
2020 FY 3.5% increase (\$25,562.04) Total \$748,104.90 General - \$740,333, Fire Relief -\$7,771										
2019 FY 1.79% increase (\$12,723) Total \$722,543 (General - 715,037, Fire Relief - \$7,506)										
2018 FY - legislative year! Reduced by HB 565, growth factor also reduced - Total increase - \$3,482.27 = Total \$709856.09 (\$177,464.02/qtr) - General Fund & Fire Relief - \$7,374										
336020 State On-Behalf	146,480	165,180	155,479	180,340	194,639	93%	185,443		185,443	95%
Police regular wages, 29.37% = \$157,533										
Fire regular wages, 32.61% = \$27,910										
337200 Safe Kids Safe Community	1,795				0	0%			0	0%
337340 Flathead County (EMS)	5,131	6,195	7,359	8,078	8,622	94%	7,172		7,172	83%
Payable in Dec and June, rec'd June funds \$3,586 for 19-20 FY expenditures, revenues = expenditures										
337350 Flathead County (SRO)	25,000	25,000	25,000	20,000	25,000	80%	20,000		20,000	80%
agreement in place for 2019-20 FY, uncertain in future - no changes made by FC Commissioners as of 6/29/2019, reduced 2019 FY payment by \$5,000 without amending interlocal agreement										
337360 School District #6 (SRO)	7,000	7,000	7,000	7,000	7,000	100%	7,000		7,000	100%
agreement in place for 2019-20 FY										
Group:	896,773	941,876	924,710	975,690	1,023,304	95%	1,056,605	0	1,056,605	103%
340000 CHARGES FOR SERVICES										
341000 General Miscellaneous	2,607	2,271	2,837	3,440	2,200	156%	2,500		2,500	114%
341070 Planning and Zoning Fees	8,519	13,357	11,525	11,481	11,000	104%	11,000		11,000	100%
planning activity increasing, contracted planner costs covered with fees - fees raised effective July 1 2016										
342020 Special Fire Protection	73,900	83,900	83,900	85,643	92,535	93%	90,000		90,000	97%
\$85,000 CF Rural Fire District - includes 2 mos overlap in FC position; added expenses										
\$5,000 CFAC contract - will pay w/staff and bldgs still in place										
342021 Fire Protective	15,613	10,051	21,896	14,050	15,000	94%	11,000		11,000	73%
% of bldg permits (15-16 included hotel, 2018 FY included apartments and bldg on Nucleus, 2019 included Highline 2 bldgs)										

1000 GENERAL FUND

Account	Actuals				Current Budget	% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget
	15-16	16-17	17-18	18-19						
343005 Public Works Billing - no charges assessed summer of 2019	116	234	127		200	0%			0	0%
343300 Weed Control Charges - combined w/343005		418			0	0%			0	0%
346030 Swimming Pool User Fees Daily fees, raised pass fees, slight increase in pay per day	6,493	7,180	7,839	8,373	7,600	110%	8,000		8,000	105%
346031 Parks Use Permits/Fees fees increased due to 2 events - Deadication Festival and Rotary's Fall Fest - both projected smaller attendance 2018FY - Rotary held w/Heritage Days and Deadication Festival will not held in 2019 FY	3,055	3,598	2,983	2,367	3,000	79%	2,400		2,400	80%
346032 Pool Concession Fees pop machine only	925	449	536	607	500	121%	500		500	100%
346033 Swim Lessons 3 sessions instead of 4	5,293	4,699	5,269	5,392	4,800	112%	4,800		4,800	100%
346034 Individual Swim Pass slight increase in fees beginning 2018	944	480	860	980	700	140%	900		900	129%
346035 Lap Swim Pass increase in lap swim - available 6 days/week	746	392	312	694	300	231%	500		500	167%
346036 Family Swim Pass Increased fees \$5/family, saw increase in daily swim fees	7,639	8,195	6,753	7,425	6,800	109%	7,400		7,400	109%
346037 Pool Parties min. \$125/each	300	200	750	925	500	185%	750		750	150%
346050 Swim Team Agreement per agreement	10	10	10	10	10	100%	10		10	100%

Group: 126,160 135,434 145,597 141,387 145,145 97% 139,760 0 139,760 96%

350000 FINES AND FORFEITURES

351030 City Courts Fines & 2017 - est = \$148,000 - \$12,333/month, still less than 50% of 2007/08 2018 FY - est = \$146,000 (4 yr avg) 2019 FY - new judge and prosecutor - no longer issuing \$20 speeding tickets	148,163	142,073	155,458	147,726	150,000	98%	150,000		150,000	100%
351031 Court Fines Surcharge	9,719	10,256	10,281	7,600	9,000	84%	8,000		8,000	89%
351034 Court Administration	3,335	3,186	3,359	1,151	3,200	36%	1,000		1,000	31%

Group: 161,217 155,515 169,098 156,477 162,200 96% 159,000 0 159,000 98%

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2019 - 2020

Account	Actuals				Current	%	Prelim.	Budget	Final	%	
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget	
1000 GENERAL FUND											
360000 MISCELLANEOUS REVENUE											
361000 Rents/Leases	1,189	1,184	1,183		0	0%				0	0%
Plum Creek lease - will not be renewed in 2019 FY - traded land w/Weyerhaeuser, property will not be subject to lease											
362000 Refunds, Rebates,	1,345	456	459		0	0%				0	0%
365000 Contributions and		2,000	500	1,000	0	***%				0	0%
NW Energy contributed \$\$ for Trees since Urban Forestry Grants cut by \$500											
365040 Cash in Lieu of				24,184	0	***%				0	0%
restricted cash held for Diane Road trees/sidewalks, not reoccurring											
366000 Miscellaneous	1,037	2,525	635	2,421	0	***%				0	0%
367000 Sale of Junk/Old Supplies		200			0	0%				0	0%
Group:	3,571	6,365	2,777	27,605	0	***%	0	0	0	0	0%
370000 INVESTMENT EARNINGS											
371010 Investment Earnings	5,828	7,396	12,557	18,586	10,000	186%	15,000			15,000	150%
avg int earnings up to 1.55 % for year											
Group:	5,828	7,396	12,557	18,586	10,000	186%	15,000	0	15,000	150%	
380000 OTHER FINANCING SOURCES											
381070 Proceeds from Loans			340,000		0	0%				0	0%
383000 Interfund Operating	85,707	86,232	98,423	116,491	116,491	100%	160,427			160,427	138%
Transfer in PML - \$160,427											
Group:	85,707	86,232	438,423	116,491	116,491	100%	160,427	0	160,427	137%	
Fund:	2,337,953	2,484,459	2,930,824	2,737,956	2,753,556	99%	2,887,496	0	2,887,496	104%	
Grand Total:	2,337,953	2,484,459	2,930,824	2,737,956	2,753,556		2,887,496	0	2,887,496		



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

1000 GENERAL FUND		Actuals				Current	%	Prelim.	Budget	Final	%
Account	Object	15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
						18-19	18-19	19-20	19-20	19-20	19-20
410100	LEGISLATIVE SERVICES										
110	Salaries and Wages Mayor \$400/month, Council members - \$200/month	19,200	19,200	18,600	19,200	19,200	100%	19,200		19,200	100%
140	Employer Contributions	2,069	2,250	2,040	2,105	1,982	106%	2,174		2,174	110%
210	Office Supplies primarily paid from 410500			168		150	0%	100		100	67%
212	Small Equipment < \$5,000 chairs/council chamber	955		457		2,500	0%	2,500		2,500	100%
220	Operating Supplies flowers, flags, host meetings	318	573	266	421	750	56%	750		750	100%
331	Legal Notices grant sponorships - CDBG hearings - EDA					800	0%	800		800	100%
335	Membership & Dues MT League - \$2,063 (19-20), MWED - \$500, Taxpayers Assn \$100, Chamber \$175, MT Tax Foundation - \$60	2,160	2,207	2,207	2,669	2,595	103%	2,900		2,900	112%
380	Training & Certification League conference, Exec forum, regional meetings		305	214	741	1,000	74%	1,200		1,200	120%
390	Other Purchased Services support of non-profit bldg permits		290	1,000		2,000	0%	2,000		2,000	100%
399	Other Contracted Services Transportation planning - \$50,000 (total \$125,000 - 56% state grant funded) TA Grant Engineering - \$6,000/switched to BUILD - paid out of 4040 - RR sidewalk reserved \$\$ NOVEMBER 2019 - ELECTION (2019-20FY) - \$4,700 estimate Account:	21,734	4,233	11,945	19,895	79,000	25%	55,000		55,000	70%
		46,436	29,058	36,897	45,031	109,977	41%	86,624	0	86,624	79%
410131	Tree City Program (Tree Board)										
110	Salaries and Wages portion of parks and street crew wages for tree removal, trimming, PW dir - 4.8% Required Level = \$9,376	5,239	5,953	6,310	6,811	6,714	101%	7,109		7,109	106%
120	Overtime	55	82	10	47	109	43%	119		119	109%
140	Employer Contributions	1,187	1,363	1,449	1,550	1,550	100%	1,634		1,634	105%
180	Health Insurance	1,478	1,596	1,609	1,833	1,667	110%	1,811		1,811	109%
220	Operating Supplies saws and pruning tools	130		5		500	0%	500		500	100%

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

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
		15-16	16-17	17-18	18-19	18-19	18-19	19-20	19-20	19-20	19-20
335	Membership & Dues Tree City membership					30	0%	30		30	100%
380	Training & Certification tree trimming (streets and parks personnel)					500	0%	500		500	100%
390	Other Purchased Services removal of dangerous trees, contracted services	825	4,885	6,995		5,000	0%	5,000		5,000	100%
	Account:	8,914	13,879	16,378	10,241	16,070	64%	16,703	0	16,703	104%
410132	Arbor Day (Tree Board)										
220	Operating Supplies grant funds - purchase trees and materials to plant	915	1,045			0	0%			0	0%
390	Other Purchased Services grant funds - installation trees and materials to plant per contracted services	45		1,110	1,185	750	158%	750		750	100%
	Account:	960	1,045	1,110	1,185	750	158%	750	0	750	100%
410360	CITY COURT										
110	Salaries and Wages 2020 FY: .80 FTE Judge .80 FTE lead clerk .80 FTE Civil court clerk 2018 FY included 2 long-term empl payoff	112,051	115,444	143,243	112,709	115,165	98%	120,993		120,993	105%
120	Overtime 2019 FY fully staffed, .80 FTE, should not have OT		43	1,090		0	0%			0	0%
140	Employer Contributions	19,799	20,423	21,820	19,918	19,883	100%	20,715		20,715	104%
180	Health Insurance	5,837	5,837	9,144	11,597	11,597	100%	11,597		11,597	100%
190	Deferred Comp 2 @ .80 FTE	7,146	7,146	5,162	7,376	7,376	100%	7,376		7,376	100%
210	Office Supplies	3,365	2,852	2,791	1,910	3,800	50%	3,000		3,000	79%
212	Small Equipment < \$5,000	395	1,486	1,437	1,260	1,000	126%	1,000		1,000	100%
310	Postage & Freight	2,009	2,192	1,853	1,369	2,000	68%	1,500		1,500	75%
320	Printing and Binding		52			0	0%			0	0%
330	Subscriptions & Books N/A - current judge uses electronic version, does not purchase books after legislative session	390		350		0	0%			0	0%

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Account Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
335 Membership & Dues MT Magistrate - \$200 MT Justice - \$35/clerk - \$70	390	390	390	270	270	100%	270		270	100%
345 Phone & Fax Overbilled in 2019 FY due to VOIP conversion; still not in place in August	1,361	1,332	1,372	1,470	1,400	105%	1,600		1,600	114%
355 Data Processing Services Soniclear contract \$395 - all other data processing paid out of 410580	295	423	295	295	535	55%	395		395	74%
363 Office Maintenance/Agreem copy machine - plus overruns (9,000 add'l copies in 2017 FY); no longer used	647	815	879	37	850	4%			0	0%
380 Training & Certification for required training	3,218	4,257	3,056	2,442	5,000	49%	4,000		4,000	80%
390 Other Purchased Services Includes \$2,500 jurors, meals etc for trials physicals outside of MMIA wellness, flu shots Driver improvement record - \$25 annual	1,099	65	2,179	604	3,265	18%	3,200		3,200	98%
399 Other Contracted Services \$2,000 substitute judge chair cleaning \$250 \$320 interpreter/other	1,306	525			2,570	0%	2,500		2,500	97%
Account:	159,308	163,282	195,061	161,257	174,711	92%	178,146	0	178,146	102%
410365 CITY COURT PROSECUTION										
350 Legal Services/Contract Jan - CPI-U increase min. 2% per contract; current 2.4%; added additional \$5,000 subject to negotiation due to OPD practices	33,285	33,285	33,618	34,358	34,512	100%	40,340		40,340	117%
399 Other Contracted Services witness, expert testimony					500	0%	500		500	100%
Account:	33,285	33,285	33,618	34,358	35,012	98%	40,840	0	40,840	117%
410400 ADMINISTRATIVE SERVICES										
110 Salaries and Wages	28,152	28,913	26,862	28,071	28,071	100%	29,474		29,474	105%
140 Employer Contributions	4,766	4,922	4,632	4,887	4,805	102%	5,017		5,017	104%
180 Health Insurance	467	478	504	504	504	100%	504		504	100%
190 Deferred Comp	1,034	1,024	1,079	1,079	1,079	100%	1,079		1,079	100%
210 Office Supplies w/410500		78			0	0%			0	0%



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		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
335	Membership & Dues Chamber w/ legislative, ICMA \$704, 1/2 GFOA \$80, GOSMA \$100	100	750	741	770	900	86%	900		900	100%
345	Phone & Fax	963	962	954	852	980	87%	950		950	97%
354	Engineering/Consulting personnel, negotiations	1,916				2,500	0%	5,000		5,000	200%
380	Training & Certification Annual League meeting (Billings), GFOA or ICMA, downtown assn, other required 2019 FY included dept head training	927	1,888	1,594	4,277	4,000	107%	4,000		4,000	100%
390	Other Purchased Services mngr meetings, prizes for fitness program, flu shot, city physical	25	30	37		400	0%	400		400	100%
	Account:	38,350	39,045	36,403	40,440	43,239	94%	47,324	0	47,324	109%
410500	DEPT. OF FINANCE										
110	Salaries and Wages	65,383	81,660	84,036	87,511	87,628	100%	92,242		92,242	105%
120	Overtime OT reduced with 10 hour work schedules	1,193	857	613	540	1,013	53%	760		760	75%
140	Employer Contributions	11,197	13,770	14,246	14,914	15,071	99%	15,679		15,679	104%
180	Health Insurance	12,573	17,639	22,493	21,230	21,230	100%	22,639		22,639	107%
190	Deferred Comp	1,866	1,356	161	161	161	100%	161		161	100%
210	Office Supplies includes legislative, administrative	2,918	2,680	2,861	2,107	3,000	70%	3,000		3,000	100%
212	Small Equipment < \$5,000 chairs, printers		238	985		1,000	0%	1,000		1,000	100%
220	Operating Supplies	184	-6	157	225	200	113%	200		200	100%
310	Postage & Freight added newsletters twice/year (not sent out in 2018 FY)	1,188	1,023	952	967	2,000	48%	2,000		2,000	100%
330	Subscriptions & Books code (after legislative session) for city clerks office	563	38	400	50	600	8%	400		400	67%
331	Legal Notices public hearings except planning and employment ads	4,067	6,432	1,312	2,720	5,000	54%	5,000		5,000	100%
335	Membership & Dues GFOA, MMCTFOA, MSCPA	210	480	485	640	500	128%	750		750	150%

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		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
345	Phone & Fax Added dedicated alarm line w/install of Kenco fire alarm system - \$65/month to be charged to this line item; also in process of VOIP change over for 2019 FY, continuing in Aug 2019	1,880	1,893	2,939	3,226	3,100	104%	3,400		3,400	110%
353	Audit 2019 FY audit est \$4,000 - State filing fee \$1,700	3,395	4,365	7,749	5,184	5,700	91%	5,700		5,700	100%
355	Data Processing Services Plan it software					0	0%	750		750	*****%
360	Maintenance & Repair			113		0	0%			0	0%
363	Office Maintenance/Agreem BMS maintenance fees - 1/3 ACH, 1/3 Check signer, 1/3 accounting, 1/3 Budget prep, 1/3 payroll, 1/3 fixed assets - \$2,644, bus license \$904, SID \$331 cash recp 1/3 \$540 - total = \$4439 Copiers maint agreement - \$2,600 Etime - \$901	5,133	6,688	5,660	6,799	7,670	89%	7,940		7,940	104%
380	Training & Certification annual league, MMCTFOA, staff training	358	1,146	1,687	3,426	3,000	114%	3,500		3,500	117%
390	Other Purchased Services shredding of documents, bank fees	915	439	188	956	1,500	64%	1,500		1,500	100%
399	Other Contracted Services recording of resolutions, ordinances, other docs not land or utility related, 1/2 Actuary \$2,000 (every 2 years with pension reporting changes - completed in 2019 FY)	204	2,015	800	2,611	2,800	93%	2,800		2,800	100%
Account:		113,227	142,713	147,837	153,267	161,173	95%	169,421	0	169,421	105%
410580	Computer Systems & Programs										
212	Small Equipment < \$5,000 computer replacement, incl misc parts - per schedule	6,444	1,987	6,236	5,917	7,500	79%	7,500		7,500	100%
220	Operating Supplies		360			0	0%			0	0%
345	Phone & Fax internet - switching to VOIP system - overbilled by centurylink. still being sorted out in August 2019	856	881	887	3,334	1,100	303%	3,500		3,500	318%
355	Data Processing Services Rescue marketing - webhosting - \$600 Virtual circuit \$6,100 server maintenance/virus/trouble shooting Survey Monkey - \$204 SSL certificate on city website \$150 Godaddy - \$30 New City website - Municode - \$4,600, plus \$1,800 hosting and Meeting/agenda management option -\$3,400 domain renewal \$60 CAD - fac/park portion \$355 (also in st/wtr/swer)	15,570	16,304	17,271	20,509	18,000	114%	28,155		28,155	156%

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		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
		15-16	16-17	17-18	18-19	18-19	18-19	19-20	19-20	19-20	19-20
Account:		22,870	19,532	24,394	29,760	26,600	112%	39,155	0	39,155	147%
411000 PLANNING & ZONING											
110	Salaries and Wages 6% city mnrg - administrator PW/Planning/Bldg Clerk- .25 FTE	3,091	3,174	11,020	16,610	20,740	80%	17,962		17,962	87%
120	Overtime				56	248	23%	141		141	57%
140	Employer Contributions 6% city mngr, 25% Planning/bldg/pw clerk	523	541	1,874	2,857	3,588	80%	3,066		3,066	85%
180	Health Insurance 6% city mngr (vision/dental) 25% pw/planning/bldg clerk	51	53	956	1,944	1,944	100%	1,944		1,944	100%
190	Deferred Comp	114	112	258	258	258	100%	258		258	100%
210	Office Supplies	187	211	175	166	300	55%	300		300	100%
310	Postage & Freight Letters for Admin CUP included	68	110	180	278	250	111%	300		300	120%
331	Legal Notices plat, CUP hearings - more activity	1,257	809	1,566	661	2,500	26%	2,500		2,500	100%
350	Legal Services/Contract CPI-U increase in January	2,969	2,969	2,998	3,064	3,078	100%	3,152		3,152	102%
363	Office Maintenance/Agreem portion of copier maint - overruns - pd out of 410500		5			0	0%			0	0%
380	Training & Certification floodplain training, comm dev planning training	19		70	313	1,000	31%	800		800	80%
390	Other Purchased Services recording fees on planning decisions	242	710	1,497	2,113	1,500	141%	1,500		1,500	100%
399	Other Contracted Services Sands Surveying - \$85/hr plus mileage for contracted services	32,612	27,155	29,326	29,084	32,000	91%	32,000		32,000	100%
Account:		41,133	35,849	49,920	57,404	67,406	85%	63,923	0	63,923	95%
411100 LEGAL SERVICES											
330	Subscriptions & Books w/legislative session	350		350		400	0%	400		400	100%
350	Legal Services/Contract	16,443	16,443	16,607	16,973	17,049	100%	17,458		17,458	102%



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	15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
	15-16	16-17	17-18	18-19	18-19	18-19	19-20	19-20	19-20	19-20
351 Litigation Services based on current activity	17,085	21,947	44,802	23,493	50,000	47%	50,000		50,000	100%
Account:	33,878	38,390	61,759	40,466	67,449	60%	67,858	0	67,858	101%
411200 FACILITIES ADMINISTRATION										
110 Salaries and Wages % of PW Director for supervision, contracted janitorial services; considering hiring 3/4 FTE in lieu of contracted service	6,472	6,516	6,691	7,353	6,992	105%	7,436		7,436	106%
140 Employer Contributions	1,407	1,427	1,483	1,616	1,541	105%	1,632		1,632	106%
180 Health Insurance	1,701	1,921	1,980	2,123	2,038	104%	2,038		2,038	100%
210 Office Supplies	33	37	40	33	50	66%	50		50	100%
212 Small Equipment < \$5,000 small items and tools - vacuum - \$1,000 Chairs - PW conference area PW/finance veri desks			616	1,016	2,500	41%	4,500		4,500	180%
220 Operating Supplies	569	166	637	256	1,000	26%	1,000		1,000	100%
224 Janitorial/Cleaning Suppl	5,365	6,111	5,182	3,762	6,300	60%	5,000		5,000	79%
231 Gas & Oil mower, snow	193	157	184	197	200	99%	200		200	100%
240 Repair & Maintenance Supp	379	3,280	1,230	315	3,000	11%	3,000		3,000	100%
340 Utility Services garbage - reduced city hall pickup in 2019 FY	1,581	1,484	1,419	799	1,600	50%	1,000		1,000	63%
341 Electric Utility	4,776	3,950	4,779	4,333	4,900	88%	4,900		4,900	100%
342 Water & Sewer	1,737	1,735	1,826	2,310	2,300	100%	2,500		2,500	109%
344 Gas Utility	3,560	4,405	4,977	4,269	5,000	85%	5,000		5,000	100%
345 Phone & Fax	301	351	352	339	400	85%	400		400	100%
360 Maintenance & Repair City hall sprinkler system repairs/upgrade - conduit to blvds	494	875	8,536	9,909	10,000	99%	10,000		10,000	100%
366 Building Maintenance & Re carpet replacement - mngr office - \$2,500 carpet cleaning, chair cleaning - \$2,000 Kenco fire alarm monitoring - \$33.50/month - \$402/year Window repair/replacement \$2,500 Repair roofing over library and shed - \$3,500 Fire hall - paint and gutter and City hall paint - \$6,500	4,949	5,953	14,114	12,654	10,000	127%	20,000		20,000	200%

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	15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
380 Training & Certification boiler certification/cleaning class	35		119	70	120	58%	120		120	100%
390 Other Purchased Services lock maint, misc	133	110	87	267	800	33%	800		800	100%
399 Other Contracted Services Contract w/Complete Restoration - \$40,000 - will evaluate hiring 3/4 FTE employee in lieu of contracting	34,523	33,612	33,557	36,349	40,000	91%	40,000		40,000	100%
930 New Improvements/Misc. City Hall alarm system-per Fire Marshall (installed June 2017) see other planned work in Capital fund		16,979			0	0%			0	0%
Account:	68,208	89,069	87,809	87,970	98,741	89%	109,576	0	109,576	111%
411800 Employee Asst Program & Flex Plan										
399 Other Contracted Services Flex annual fee and admin services \$800 EAP, including firemen, annual contract \$1,500 Chemnet annual fee \$60	1,360	1,480	1,180	1,180	2,360	50%	2,360		2,360	100%
Account:	1,360	1,480	1,180	1,180	2,360	50%	2,360	0	2,360	100%
420100 LAW ENFORCEMENT SERVICES										
110 Salaries and Wages 11.0 FTE; budget based on 2018-19 CBA, 9 sworn, 1 non-sworn and Police Chief; council added one sworn office position in 2019 FY	519,533	492,460	554,658	568,873	597,300	95%	630,157		630,157	106%
120 Overtime fully staffed in 2018-19 FY - all have completed the academy before August 2019	39,337	37,039	69,373	44,654	54,978	81%	50,898		50,898	93%
121 Overtime - STEP matches w/grant revenue, \$14,500 plus empl costs	12,707	14,071	2,949	5,307	12,960	41%	13,262		13,262	102%
122 Overtime - Stonegarden includes employer costs					0	0%	6,000		6,000	*****%
123 Overtime - AET 2017 FY no longer used, program not reimb. for OT	190				0	0%			0	0%
140 Employer Contributions	101,451	105,155	118,995	119,112	125,523	95%	132,865		132,865	106%
145 Police-State Contribution 29.37% Police wages, does not include OT or Shift diff only Police regular wages \$536,374 = \$ 157,533-matches revenue	126,063	144,202	133,675	157,556	159,855	99%	157,533		157,533	99%
180 Health Insurance 9 employees with health coverage, addl family coverage or change in coverage selected; city did not increase 2020 FY contribution amount	94,934	82,345	88,774	122,885	104,448	118%	149,796		149,796	143%

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190	Deferred Comp 2 empl on def comp	10,660	15,029	15,785	11,480	15,570	74%	9,840		9,840	63%
200	Supplies	28				0	0%			0	0%
210	Office Supplies incl \$1,200 paper cost for Digiticket	2,882	2,432	2,391	3,790	3,000	126%	3,000		3,000	100%
211	Small Equipment - Stonega Stonegarden Grant - passed through Flathead County					0	0%	15,000		15,000	*****
212	Small Equipment < \$5,000 Property Room Bar code kit - evidence - \$3,600 3 X26-P Tasers - needed to replace tasers at end of life - \$3,243 Radio replacement - Car 15 - \$4,640 Portable radios 3 in need of replacement \$5,000	9,247	7,445	9,079	4,182	7,000	60%	16,500		16,500	236%
220	Operating Supplies includes ammo (duty and practice), taser cartridges (note: moved \$4,800 to 335 for tip411 per PC request)	5,624	6,792	7,529	6,174	10,000	62%	3,200		3,200	32%
224	Janitorial/Cleaning Suppl	64				0	0%			0	0%
226	Clothing/Uniforms vest replacement 2/year - \$900/ each = \$1,800 plus safety equipment and badges; Chief requires replacement vest, eligible for grant funding through DOJ for compliant vests	1,841	1,800	9,401	214	2,500	9%	2,500		2,500	100%
231	Gas & Oil	15,188	16,448	16,916	21,259	19,000	112%	21,000		21,000	111%
232	Vehicle Parts	1,766	1,517	761	745	1,000	75%	1,000		1,000	100%
240	Repair & Maintenance Supp	11	85			0	0%			0	0%
310	Postage & Freight includes evidence shipping	491	651	575	443	600	74%	600		600	100%
335	Membership & Dues RMIN - \$50 IACP - \$190 + Login/IACP net - \$525 MT Assoc of Chiefs - \$100 NV Sportsman - \$85 NW Shooter - \$1200 Leads online -\$1,188 Tip411 Pro - 2 yr contract, \$4,800 incl setup, training, PR mat'l and dev of public notices Transunion sub \$225	2,248	2,997	3,047	3,509	3,078	114%	8,320		8,320	270%
338	Meals for Prisoners meals for prisoners being held for processing	11	136	18		50	0%	25		25	50%



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		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
341	Electric Utility brown shed	476	483	481	487	500	97%	500		500	100%
344	Gas Utility brown shed - cold winter	661	901	1,040	1,260	950	133%	1,100		1,100	116%
345	Phone & Fax Centurylink phones lines plus verizon, including laptop wifi's for field use, add one wifi for chief veh 2018 FY; VOIP conversion still on going August 2019	13,008	13,392	13,047	13,735	14,600	94%	14,000		14,000	96%
355	Data Processing Services Digiticket -\$600 hosting fee plus \$2,000 full court, plus \$2,000 annual maint fee plus \$500 development fee Virtual circuit - \$1920 plus maintenance 911 Center - Net motion - \$2,200 charter internet, replaced univision connection in 16FY (\$90/month)	11,551	9,069	11,960	11,693	12,000	97%	12,000		12,000	100%
360	Maintenance & Repair intoxilizer	956	332		126	2,000	6%	1,500		1,500	75%
361	Motor Vehicle M & R tires, maintenance, Car 16 required trans work \$1,600; all needed tires	8,853	18,862	8,827	16,000	10,500	152%	12,000		12,000	114%
363	Office Maintenance/Agreem ITSD - \$4,260 (\$355/month) adding terminal in 2019 FY Central Services Division annual billing - \$3,824 Copier maint. agreement - \$540	7,768	7,708	7,303	8,502	12,000	71%	9,000		9,000	75%
370	Travel & Lodging Used strictly for Stonegarden Travel costs					0	0%	1,000		1,000	*****%
380	Training & Certification min 40 hours per officer, 2 to academy in 2019 FY	9,615	9,923	9,167	17,379	20,000	87%	20,000		20,000	100%
390	Other Purchased Services exam investigation, flu shots, physicals, etc	1,611	3,356	4,202	4,450	3,500	127%	4,000		4,000	114%
399	Other Contracted Services labor contract (1,274) add'l services	2,798	8,029	6,765	2,467	4,000	62%	3,500		3,500	88%
Account:		1,001,573	1,002,659	1,096,718	1,146,282	1,196,912	96%	1,300,096	0	1,300,096	109%
420160 COMMUNICATIONS/DISPATCH											
399	Other Contracted Services 4.52% increase - 2015 FY 1.6% increase - 2016 FY (set by Board, agreed with annual CPI-U index, used as budget limit for Flathead County) 2017 FY - Board set at same level 2018 FY 3.5% increase - \$4,031 2019 FY 4.25% increase - \$5,067 2020 FY 4.25% increase - \$5,282	115,183	115,183	119,214	124,281	124,281	100%	129,563		129,563	104%
Account:		115,183	115,183	119,214	124,281	124,281	100%	129,563	0	129,563	104%

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420400	FIRE PROTECTION & CONTROL										
110	Salaries and Wages 2019 FY included Fire Marshall Position -not filled as grant funds not awarded; this year includes 2 mos overlap with new fire chief; fire chief retiring in Feb.	63,021	64,912	66,860	69,868	106,668	66%	85,585		85,585	80%
140	Employer Contributions includes \$700 volunteer work comp	13,253	13,585	14,234	14,677	22,227	66%	19,998		19,998	90%
146	Fire-State Contribution 32.61% of salary = matches revenue	20,417	20,978	21,803	22,784	34,784	66%	27,910		27,910	80%
180	Health Insurance	7,296	7,296	10,556	14,496	27,816	52%	17,238		17,238	62%
210	Office Supplies	1,201	430	432	750	500	150%	750		750	150%
212	Small Equipment < \$5,000 Rescue equipment - \$5,000, Telescoping brooms \$500, Rev. Fire PRO TIC \$700	3,655	9,428	3,318	6,238	7,000	89%	7,000		7,000	100%
220	Operating Supplies incl new hose \$3,000	5,192	7,861	9,361	4,877	7,500	65%	6,500		6,500	87%
226	Clothing/Uniforms 3 sets turnouts, boots, helmets - \$5,250 4 sets wildland \$1,000	4,941	8,148	6,856	6,349	8,000	79%	8,000		8,000	100%
231	Gas & Oil	3,626	3,001	4,102	4,108	4,300	96%	4,300		4,300	100%
232	Vehicle Parts	517	884	1,158	474	1,100	43%	1,000		1,000	91%
240	Repair & Maintenance Supp	1,091	797	434	249	900	28%	500		500	56%
310	Postage & Freight	97	54	60	230	100	230%	200		200	200%
330	Subscriptions & Books code book updates (purchased 2 extra sets in 2018 FY)	119	59	623	165	250	66%	250		250	100%
335	Membership & Dues NFFA, MT State Fire chiefs	215	275	250	250	300	83%	300		300	100%
341	Electric Utility rural hall - added wtr supply, orig elec bill had been pd by city out of street lighting in error	3,709	3,410	3,100	3,247	3,300	98%	3,300		3,300	100%
342	Water & Sewer	335	326	337	384	400	96%	420		420	105%
344	Gas Utility rural - propane - switched vendors before winter	6,066	8,432	6,588	6,176	6,800	91%	6,400		6,400	94%
345	Phone & Fax	3,709	3,962	3,919	3,388	4,200	81%	4,000		4,000	95%

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

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
355	Data Processing Services	294	64			500	0%	200		200	40%
360	Maintenance & Repair fire ext service \$400, SCBA air compressor service \$1500	3,220	2,486	1,996	4,660	3,000	155%	3,000		3,000	100%
361	Motor Vehicle M & R 7 large app and 4 small app, on 3 each year EVT checks (\$800/each) annual inspection \$1,500	7,894	8,153	4,079	10,001	8,200	122%	10,000		10,000	122%
366	Building Maintenance & Re Simplex Grinell sprinkler/inspection Carson Bros contract Kenco Security contract (\$39/month) Pest spraying rural hall	858	883	1,228	1,911	1,500	127%	2,000		2,000	133%
380	Training & Certification Driving training \$1,500 Code training and misc training \$1,000	1,474	1,537	2,809	2,151	3,000	72%	3,000		3,000	100%
390	Other Purchased Services physicals, fit tests, immunizations Active 911 - \$400 add'l exp in 2019 FY for contracted travel to review apparatus not subsequently purchased add'l cost for background checks on volunteer fireman	1,368	2,176	1,797	3,917	2,000	196%	2,500		2,500	125%
394	Sampling & Testing pumper testing \$1,200, SCBA flow tests \$1,000, hose testing 3,700	3,961	5,069	4,536	4,949	6,000	82%	6,000		6,000	100%
399	Other Contracted Services Rural - snow removal - \$1380 Rural - mowing - 700 pest control \$745	4,155	2,785	2,380	1,931	3,000	64%	3,000		3,000	100%
Account:		161,684	176,991	172,816	188,230	263,345	71%	223,351	0	223,351	85%
420730	Emergency Medical Services										
212	Small Equipment < \$5,000 Revenue rec'd \$7,172 (june payment X 2); spent \$1,522 prior year, purchasing one SCBA and training in 2020 FY			1,580		2,000	0%	7,500		7,500	375%
220	Operating Supplies	2,054	185	1,588	56	3,022	2%			0	0%
380	Training & Certification	2,211	2,546	1,610	1,496	3,600	42%	1,500		1,500	42%
Account:		4,265	2,731	4,778	1,552	8,622	18%	9,000	0	9,000	104%
430200	ROAD & STREET SERVICES										
354	Engineering/Consulting project planning budgeted in Fund 2500 or 4040	1,056	1,960			5,000	0%			0	0%
930	New Improvements/Misc. flashing beacons - 3 intersections completed in 2015 FY plus repair, purchased flashers for Nucleus/6th Ave West in 2016 FY See Fund 2310 for intersection of 6th and Nucleus bulb outs	7,518				0	0%			0	0%



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

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
Account:		8,574	1,960			5,000	0%	0	0	0	0%
430400	Transit Systems										
300	Purchased Services	5,500	5,500	5,500	5,500	5,500	100%	5,500		5,500	100%
	City contribution to Eagle Transit										
Account:		5,500	5,500	5,500	5,500	5,500	100%	5,500	0	5,500	100%
431100	WEED CONTROL										
220	Operating Supplies				49	0	***%	100		100	*****%
300	Purchased Services					500	0%			0	0%
	contract weed removal										
Account:					49	500	10%	100	0	100	20%
431200	Flood Control-High Hazard Dam										
110	Salaries and Wages	1,903	1,917	1,968	2,163	2,056	105%	2,187		2,187	106%
	allocated, portion of regular salaries										
140	Employer Contributions	414	420	436	475	453	105%	480		480	106%
180	Health Insurance	500	565	583	624	599	104%	599		599	100%
220	Operating Supplies	89	64			100	0%			0	0%
380	Training & Certification		216	203		225	0%	225		225	100%
399	Other Contracted Services		6,315			19,000	0%	22,500		22,500	118%
	Dam maintenance - clean apprx 2 mile ditch - \$8,000 - annually										
	DNRC - est \$260,000 - diversion ditch leakage - Federal grant										
	Cedar Creek retaining wall rehab - \$4,500										
	Dam inspection - June 2020 - no longer provided by state - Est cost of \$10,000										
Account:		2,906	9,497	3,190	3,262	22,433	15%	25,991	0	25,991	116%
440600	ANIMAL CONTROL SERVICES										
300	Purchased Services	4,250	4,250	4,250	4,250	4,250	100%	4,250		4,250	100%
	contract w/FC sheriff office										
Account:		4,250	4,250	4,250	4,250	4,250	100%	4,250	0	4,250	100%
460400	PARK & RECREATION SERVICES										
110	Salaries and Wages	34,474	34,958	42,902	47,723	50,794	94%	53,622		53,622	106%
	includes 2 park workers April - Oct										
	2% st crew, PW dir										
120	Overtime	226	283	224	152	175	87%	1,469		1,469	839%

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

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
140	Employer Contributions	7,716	7,876	9,910	11,087	11,493	96%	12,375		12,375	108%
180	Health Insurance	1,845	2,010	2,218	2,595	2,398	108%	2,830		2,830	118%
210	Office Supplies	36	84	38	33	100	33%	50		50	50%
212	Small Equipment < \$5,000 mower, misc hand tools Water wheel/irrigation	3,437	7,150	7,817	412	7,000	6%	7,000		7,000	100%
220	Operating Supplies	2,402	1,321	2,137	2,045	2,500	82%	2,500		2,500	100%
221	Chemicals park weed chemicals and fertilizer (stubborn weeds/more land) will evaluate - weed control agreement w/FC - can get chemicals from FC, no fee	1,329	1,214	1,452	964	1,500	64%	1,500		1,500	100%
224	Janitorial/Cleaning Suppl	905	806	634	765	1,000	77%	900		900	90%
225	Recreation Supplies picnic tables, grass seed, benches, 2019 FY included equip replacement at Marantette	62	2,467	521	6,608	5,000	132%	5,000		5,000	100%
226	Clothing/Uniforms hard hats, vests		83	27	108	100	108%	100		100	100%
231	Gas & Oil	2,086	1,947	2,135	2,592	2,800	93%	2,800		2,800	100%
232	Vehicle Parts	786	258	39	91	500	18%	500		500	100%
240	Repair & Maintenance Supp	3,339	4,228	3,874	3,970	4,500	88%	4,500		4,500	100%
340	Utility Services garbage	550	560	572	533	600	89%	600		600	100%
341	Electric Utility	4,704	4,276	5,399	5,172	5,400	96%	5,400		5,400	100%
342	Water & Sewer 2015 summer - Welcome Park added	12,281	10,560	12,466	11,551	14,000	83%	14,000		14,000	100%
345	Phone & Fax	301	351	352	339	400	85%	400		400	100%
354	Engineering/Consulting 2016 FY - Red Bridge Park plan 2019 FY WGM Group - River's Edge Park Plan - partially reimbursed by Fish, Wildlife and Park grant - \$23,715 remaining (approx \$8,500 grant for plan, balance of \$30,954 grant to be used on pier/benches/etc - see contracted services)	1,178			22,470	0	***%	23,715		23,715	*****%
360	Maintenance & Repair	75	1,055	595	384	1,500	26%	1,500		1,500	100%

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

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
361	Motor Vehicle M & R	630	800	1,097	75	1,000	8%	100		100	10%
366	Building Maintenance & Re garage door at shop, Falls park pump house - Pletch \$490	452	338		235	3,000	8%	3,000		3,000	100%
380	Training & Certification weed spraying certification - moved to street crew	110	21			0	0%			0	0%
390	Other Purchased Services beaver removal, fire ext, etc	115	16	1,013	1,308	1,000	131%	1,200		1,200	120%
397	Equipment Rental		408			0	0%			0	0%
399	Other Contracted Services River's Edge Park - FWP grant balance - 30,954 - for park development - pier, bench installation, etc. SD 6 Recreation - \$6,000 porta-potty rental \$5,000 Depot Park -signage/improvements - \$5,000 2019 FY included \$9,200 to move sign	45,277	36,576	22,953	36,719	30,000	122%	60,954		60,954	203%
452	Gravel and Sand chips for playgrounds	45	37		115	1,000	12%	1,000		1,000	100%
930	New Improvements/Misc. see fund 4010 for underground sprinkling for parks 2019 FY - park pavillions - 1 @ Columbus, 1 @ Pinewood all capital in 4010 (bathroom for River's Edge Park - see CCT Fund 2700)	7,348	36,820			42,000	0%			0	0%
940	New Machinery & Equipmen John Deere mower 2016 model in 2019 FY Need pickup replacement, Parks currently using WWTP pickup used only in winter for plowing				11,700	15,000	78%			0	0%
Account:		131,709	156,503	118,375	169,746	204,760	83%	207,015	0	207,015	101%
460445 SWIMMING POOL											
110	Salaries and Wages incl 2% hours for ML/Water dept and 1% for SB/water for 3 mos maint., 1.88 FTE for 2020 FY - based on opening/closing dates	30,295	29,826	36,188	30,006	43,840	68%	41,775		41,775	95%
120	Overtime	3,787	5,204	3,732	3,955	7,868	50%	1,452		1,452	18%
140	Employer Contributions	5,825	5,896	6,824	5,694	8,449	67%	7,907		7,907	94%
180	Health Insurance prorated ins - ML and SB allocated to Pool	334	542	332	490	346	142%	490		490	142%
210	Office Supplies	160	292	127	147	300	49%	300		300	100%



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

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
212	Small Equipment < \$5,000 umbrellas, chair replacement, 2017 FY included chlorinator, had not planned on replacing		6,883			1,500	0%	1,500		1,500	100%
220	Operating Supplies	893	717	2,229	852	2,000	43%	2,000		2,000	100%
221	Chemicals 16-17 FY included \$8000 new chlorine due to new chlorinator, could not use chlorine on hand - 18 FY - not working well - using more chemicals than anticipated; 2019 FY level	2,735	10,895	7,981	5,585	8,000	70%	6,000		6,000	75%
224	Janitorial/Cleaning Suppl	382	371	268	82	500	16%	400		400	80%
225	Recreation Supplies mat replacement, kick boards, water toys					1,500	0%	1,500		1,500	100%
226	Clothing/Uniforms	782	676	220	161	600	27%	500		500	83%
240	Repair & Maintenance Supp Pool vendor recommending replacement of all gutter - \$9,800 - \$10,800 - @\$28/each, replace as needed, not ordering \$10,000 worth of gutter replacement Gutter grating - \$400, minor parts (2016 FY included replacing master water meter at pool) filter valve replacement - \$350 (2018 FY included painting \$5,800 and water line parts \$2,800) repl vacuum hose 75" - 2" hose	6,167	1,464	11,087	1,244	3,000	41%	3,000		3,000	100%
335	Membership & Dues red cross - \$200 annual plus cost of certification new Health Dept license - \$200	200	200	200	200	400	50%	400		400	100%
340	Utility Services garbage - no longer pay for separate pickup, parks crew hauls garbage, had container at pool when farmers market was there on thurs nights	311	210			0	0%			0	0%
341	Electric Utility	2,731	3,238	2,579	2,521	3,300	76%	3,000		3,000	91%
342	Water & Sewer	2,152	4,294	2,294	2,328	3,800	61%	2,800		2,800	74%
344	Gas Utility	3,021	5,576	3,807	4,872	5,000	97%	5,100		5,100	102%
345	Phone & Fax have to pay to put phone on "vacation"	435	467	459	610	480	127%	620		620	129%
360	Maintenance & Repair Gutter replacement \$9,800 - \$10,800 (not completing see 240)	366	1,516	1,444	155	2,500	6%	2,500		2,500	100%
366	Building Maintenance & Re 2020 FY - Skylight repair - \$1,000, need floor painted, painting in facility	300	300	350	449	1,500	30%	2,500		2,500	167%

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

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
380	Training & Certification CPO - every 3 years, Red cross every year	959	245	228	114	800	14%	500		500	63%
390	Other Purchased Services pool ads for staff, boiler license	35	831	656	531	800	66%	800		800	100%
399	Other Contracted Services	150	229	118		0	0%			0	0%
Account:		62,020	79,872	81,123	59,996	96,483	62%	85,044	0	85,044	88%
490500 Other Debt Service Payments											
610	Principal Fire Truck - city share - \$115,365 orig. 8/31/2012 Outstanding June 30, 2019 = \$41,957.15, paid off Aug 2022 Aug - \$5,894.18 Feb - \$5,927.01 2020 FY - \$34,000 Loan on Aerial - city share from CCT - 10 year payback Jan 2020 principal = \$1578.22 June 2020 principal = \$1,590.45	11,246	11,387	11,530	11,675	11,675	100%	14,991		14,991	128%
620	Interest Fire truck - 3.37% Aug - 701.17 Feb - 612.66 2020 FY - added \$34,000 Loan from CCT for Aerial city share: int @ 1.55% for 2020 fy Jan 2020 int - \$263.50 June 2020 int - \$251.27	1,062	1,142	1,557	1,597	1,597	100%	1,829		1,829	115%
Account:		12,308	12,529	13,087	13,272	13,272	100%	16,820	0	16,820	127%
510100 SPECIAL ASSESSMENTS											
540	Special Assessments water shop garbage added to SW assessment; increase in street maintenance	9,923	9,881	9,888	8,677	10,800	80%	10,800		10,800	100%
Account:		9,923	9,881	9,888	8,677	10,800	80%	10,800	0	10,800	100%
510300 ORDINANCE CODIFICATION/CONSULTANTS											
300	Purchased Services contracting completion in 2020 FY - hearings completed, ordinance reading this fall					18,000	0%	18,000		18,000	100%
Account:						18,000	0%	18,000	0	18,000	100%
510330 Comprehensive Liability Insurance											
510	Insurance 19-20 Property Program - \$17,129 19-20 Liab program - \$60,618 (mod factor from 1.11 to 1.14 - \$6,428 rebate to zero rebate in 2020)	57,998	57,116	68,446	66,559	66,854	100%	77,747		77,747	116%
519	Deductible Reserve/Small	2,468	4,899	2,225	1,584	5,000	32%	5,000		5,000	100%
Account:		60,466	62,015	70,671	68,143	71,854	95%	82,747	0	82,747	115%

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

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
510620	TERMINATION COSTS										
100	Personal Services					50,000	0%	50,000		50,000	100%
170	Employee Incentive Progra	156		276	166	500	33%	500		500	100%
	Account:	156		276	166	50,500	0%	50,500	0	50,500	100%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds	203,203	385,968	490,000	210,860	210,860	100%	263,927		263,927	125%
	Based on funding available										
	Account:	203,203	385,968	490,000	210,860	210,860	100%	263,927	0	263,927	125%
	Fund:	2,351,649	2,632,166	2,882,252	2,666,825	3,110,860	86%	3,255,384	0	3,255,384	105%
											%
	Grand Total:	2,351,649	2,632,166	2,882,252	2,666,825	3,110,860		3,255,384	0	3,255,384	



**City of Columbia Falls, Montana**

Budget for Fiscal Year Ending June 30, 2020

**B. SPECIAL REVENUE FUNDS**

(2000)

Summary of Appropriations by Fund and Object

Revenue by Source  
Expenditure by Function and Activity

These funds are established to account for resources allocated by law, contractual agreement, or administrative regulations for specific purposes, or activities. A special revenue fund normally derives its revenue from local general property taxes statutorily restricted for a specific purpose, assessments, grants or shared revenue from another government.

CITY OF COLUMBIA FALLS  
Summary of Appropriations by Fund and Object  
For the Year: 2019 - 2020  
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2310 TAX INCREMENT DISTRICT FUND			194,138			194,138
2372 PERMISSIVE MEDICAL LEVY					200,450	200,450
2394 BUILDING CODE ENFORCEMENT FUND		30,200	95,120			130,796
2400 SPECIAL LIGHTING DISTRICT FUND			49,883			49,883
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND		231,190	169,333	9,000	3,689	468,913
2700 CEDAR CREEK TRUST				174,223		174,223
2820 GAS TAX FUND			141,047		23,656	164,703
2821 Special Road/Street Allocation Program			77,448			77,448
2917 CRIME VICTIMS ASSISTANCE FUND			6,000			6,000
2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM						120,508
Total:		261,390	732,969	183,223	227,795	1,587,062

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2019 - 2020

2310 TAX INCREMENT DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
	18-19	19-20	19-20	19-20	19-20	19-20	19-20	19-20	19-20	19-20
310000 TAXES										
311010 Real Property Taxes	93,780	209,845	289,800	294,605	98%				0	0%
to be determined after levies set. Council will adopt Resolution appropriating funds and recognizing 2018 FY available levy										
311020 Personal Property Taxes		9,812	13,063	0	***%				0	0%
312000 Penalty & Interest on	160	344	547	0	***%				0	0%
Group:	93,940	220,001	303,410	294,605	103%	0	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	274	2,352	2,556	0	***%				0	0%
Group:	274	2,352	2,556	0	***%	0	0	0	0	0%
Fund:	94,214	222,353	305,966	294,605	104%	0	0	0	0	0%



09/22/19  
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CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2019 - 2020

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Report ID: B240

2310 TAX INCREMENT DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
470300	ECONOMIC DEVELOPMENT										
354	Engineering/Consulting			25,530	4,595	60,000	8%			0	0%
	Engineering for alleyways, projects (Nucleus Ave. engineering)										
390	Other Purchased Services			346	58,482	250,691	23%	194,138		194,138	77%
	Wayfinding signage approved in 2017 - installed fall 2018; Highway 2 and Nucleus Ave project and downtown alley improvements proposed for 2018 FY (Resources available = \$194,138 - City Council will conduct hearing to appropriate 2020 FY funds upon receipt of amount)										
399	Other Contracted Services				103,993		0 ***%			0	0%
930	New Improvements/Misc.				196,955	274,605	72%			0	0%
931	Project Engineering				38,495		0 ***%			0	0%
	Account:			25,876	402,520	585,296	69%	194,138	0	194,138	33%
	Fund:			25,876	402,520	585,296	69%	194,138	0	194,138	33%

%

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2019 - 2020

2372 PERMISSIVE MEDICAL LEVY

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
	15-16	16-17	17-18	18-19	18-19	18-19	19-20	19-20	19-20	19-20
310000 TAXES										
311010 Real Property Taxes	132,450	120,992	125,534	120,237	122,760	98%	170,828		170,828	139%
Subject to max levy										
FY 2019 - \$122,760										
FY 2020 - max = \$197,487										
311020 Personal Property Taxes	2,571	3,517	4,426	2,803	0	***%			0	0%
311030 Motor Vehicle Taxes	31				0	0%			0	0%
312000 Penalty & Interest on	297	262	247	226	0	***%	100		100	*****%
Group:	135,349	124,771	130,207	123,266	122,760	100%	170,928	0	170,928	139%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement	1,938	1,999	3,014	2,041	0	***%	1,500		1,500	*****%
Class 8 and Class 12 property adjustments - passed through Flathead County										
separate from other city mills, based on 12.08 mills 2014FY										
Legislature cut these funds during the 2017 FY session										
Group:	1,938	1,999	3,014	2,041	0	***%	1,500	0	1,500	*****%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	207	457	930	1,116	0	***%	600		600	*****%
Group:	207	457	930	1,116	0	***%	600	0	600	*****%
Fund:	137,494	127,227	134,151	126,423	122,760	103%	173,028	0	173,028	140%

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2372 PERMISSIVE MEDICAL LEVY

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds	113,388	115,461	130,326	148,186	148,186	100%	200,450		200,450	135%
	General Fund - \$160,427										
	St Maint Fund - \$40,025										
	Account:	113,388	115,461	130,326	148,186	148,186	100%	200,450	0	200,450	135%
	Fund:	113,388	115,461	130,326	148,186	148,186	100%	200,450	0	200,450	135%



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2394 BUILDING CODE ENFORCEMENT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
320000 LICENSES AND PERMITS										
323010 Building Permits record building in 2015, 2016 and 2018 FY, buildable lots filling in, Apartment complex in fall 2019	62,446	40,200	87,351	56,267	75,000	75%	75,000		75,000	100%
323012 Plumbing/Mechanical based on housing starts in 2016 thru 2018, lg projects in 2018 and 2019	23,760	17,488	18,192	19,996	18,000	111%	20,000		20,000	111%
323013 Signs & Demolition	2,553	1,689	1,621	1,038	1,600	65%	1,500		1,500	94%
323014 Building Plan Review Fees	27,724	19,391	37,307	25,780	32,000	81%	32,000		32,000	100%
323020 Electrical Permits based on 2016 thru 2019 housing starts and permits for large projects	10,141	11,173	13,450	11,815	12,000	98%	12,000		12,000	100%
Group:	126,624	89,941	157,911	114,896	138,600	83%	140,500	0	140,500	101%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,		44	44		0	0%			0	0%
Group:		44	44		0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	412	674	1,518	2,633	750	351%	1,500		1,500	200%
Group:	412	674	1,518	2,633	750	351%	1,500	0	1,500	200%
Fund:	127,036	90,659	159,473	117,529	139,350	84%	142,000	0	142,000	101%

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2394 BUILDING CODE ENFORCEMENT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
420500	PROTECTIVE INSPECTIONS										
210	Office Supplies	110	144	273	142	300	47%	200		200	67%
220	Operating Supplies	221		155		250	0%	200		200	80%
330	Subscriptions & Books code books	114				450	0%	450		450	100%
335	Membership & Dues ICC membership	135	135	135	135	135	100%	135		135	100%
341	Electric Utility				-58	0	***%			0	0%
351	Litigation Services					0	0%	1,000		1,000	****%
353	Audit fy 2017(Legislation not passed to do away with special purpose report, still required unless ARM changed by DOL Bldg Code Division); completion of 2019 FY audit		1,020	1,650	1,350	1,800	75%	1,500		1,500	83%
363	Office Maintenance/Agreem		5			0	0%			0	0%
380	Training & Certification			590		750	0%	750		750	100%
390	Other Purchased Services			124		125	0%			0	0%
398	Bldg Inspection Svcs 65% of Bldg permit revenues (min. \$2,000/month) (winter months) 2017 FY - 2 months - Dec and Feb - none in 2018 or 2019 FY	81,315	56,610	102,369	74,140	89,050	83%	90,350		90,350	101%
399	Other Contracted Services education fee .005 - \$411 due for 2019 FY	451	298	623	410	535	77%	535		535	100%
	Account:	82,346	58,212	105,919	76,119	93,395	82%	95,120	0	95,120	102%
420510	Administration										
110	Salaries and Wages City Clerk - 15% FTE (still processing bldg permits/questions) City Mngr - 6% 25% pw/planning/bldg clerk	11,891	12,168	17,892	23,727	27,875	85%	25,490		25,490	91%
120	Overtime	420	311	217	240	627	38%	354		354	56%
140	Employer Contributions plus 25% pw/planning/bldg clerk	2,043	2,075	3,047	4,077	4,852	84%	4,356		4,356	90%
180	Health Insurance plus 25% pw/planning/bldg clerk	2,109	2,121	2,998	4,089	4,089	100%	4,089		4,089	100%
190	Deferred Comp	149	148	193	193	193	100%	193		193	100%
	Account:	16,612	16,823	24,347	32,326	37,636	86%	34,482	0	34,482	92%

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2394 BUILDING CODE ENFORCEMENT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
510330	Comprehensive Liability Insurance										
510	Insurance	508	504	622	773	774	100%	1,194		1,194	154%
	2019-20 Liab program, mod factor to 1.14 from 1.11 less rebate - zero in 2020										
	Account:	508	504	622	773	774	100%	1,194	0	1,194	154%
	Fund:	99,466	75,539	130,888	109,218	131,805	83%	130,796	0	130,796	99%



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2400 SPECIAL LIGHTING DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	951	1,003	1,007		0	0%			0	0%
363010 Maintenance Assessments	33,799	33,416	34,156	33,124	33,349	99%	30,049		30,049	90%
Assessment less than \$40,000 due to available resources reduced to 33,349 in 2016 FY										
2020 FY -reduce by 10% - \$3,300 - \$30,049										
363040 Penalty & Interest	83	84	93	90	70	129%	70		70	100%
366000 Miscellaneous	1,510		2,070		0	0%			0	0%
Group:	36,343	34,503	37,326	33,214	33,419	99%	30,119	0	30,119	90%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	249	303	491	783	400	196%	500		500	125%
Group:	249	303	491	783	400	196%	500	0	500	125%
Fund:	36,592	34,806	37,817	33,997	33,819	101%	30,619	0	30,619	90%

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2400 SPECIAL LIGHTING DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
240	Repair & Maintenance Supp	1,606	144	3,440	394	7,500	5%	7,500		7,500	100%
341	Electric Utility	35,910	35,457	31,530	30,200	36,259	83%	36,000		36,000	99%
354	Engineering/Consulting fee to FEC for advance engineering, payable before project is planned					3,000	0%	1,500		1,500	50%
360	Maintenance & Repair	20	893	196	359	4,500	8%	1,000		1,000	22%
363	Office Maintenance/Agreem SAM software fee 1/2	705	737	786	841	841	100%	883		883	105%
399	Other Contracted Services replacement lights within district	305			1,679	5,800	29%	3,000		3,000	52%
	Account:	38,546	37,231	35,952	33,473	57,900	58%	49,883	0	49,883	86%
	Fund:	38,546	37,231	35,952	33,473	57,900	58%	49,883	0	49,883	86%

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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343015 Public Works Billing -			5,798		0	0%			0	0%
346000 Street Excavation Permits	1,200	1,400	1,100	1,050	1,000	105%	1,000		1,000	100%
Group:	1,200	1,400	6,898	1,050	1,000	105%	1,000	0	1,000	100%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	33	1,413	44	160	0	***%			0	0%
363010 Maintenance Assessments	299,610	295,502	304,780	299,451	301,000	99%	316,000		316,000	105%
2020FY - add \$15,000 - 5% increase, first increase in 10 yrs										
363040 Penalty & Interest	754	729	986	876	600	146%	600		600	100%
Group:	300,397	297,644	305,810	300,487	301,600	100%	316,600	0	316,600	104%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	1,011	1,585	2,486	3,260	1,800	181%	2,200		2,200	122%
Group:	1,011	1,585	2,486	3,260	1,800	181%	2,200	0	2,200	122%
380000 OTHER FINANCING SOURCES										
382000 Proceeds of General Fixed				500	0	***%			0	0%
383000 Interfund Operating	27,681	29,229	31,902	31,695	31,695	100%	40,023		40,023	126%
Trans in from PML - \$40,023										
Group:	27,681	29,229	31,902	32,195	31,695	102%	40,023	0	40,023	126%
Fund:	330,289	329,858	347,096	336,992	336,095	100%	359,823	0	359,823	107%



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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
110	Salaries and Wages did not allocate hours to sewer from st crew, added 200 hrs for SB water due to plowing	101,974	108,507	121,277	130,944	131,246	100%	149,024		149,024	114%
120	Overtime	2,553	3,605	6,508	2,082	5,560	37%	5,346		5,346	96%
140	Employer Contributions	24,508	26,367	30,098	31,229	32,376	96%	36,355		36,355	112%
180	Health Insurance based on current employees/coverage selected	31,488	32,159	32,837	41,061	35,111	117%	47,968		47,968	137%
210	Office Supplies	33	42	242	71	100	71%	100		100	100%
212	Small Equipment < \$5,000 NEW 2019 FY 2 radar speed displays for 25 mph on Hwy 2 - \$6,850 - need \$700 for new programming 2020 FY TIG welder - \$2,000 Drill press - \$1,000 Fork ext loader - \$2,500 Used plate compactor - \$3,500 (1/2 in water) misc. tools \$500	4,599	9,016	5,331	8,179	13,350	61%	12,000		12,000	90%
220	Operating Supplies street paint, cones \$3,000, storm drains, lids and rings \$2,000, men working signs, workbench supplies	2,026	3,095	2,360	5,154	5,000	103%	10,000		10,000	200%
221	Chemicals granular mag for deicing - \$5,000 salt for deicing - \$4,000 (also budgeted in 2820 gas tax)	9,106	5,416	3,586	4,454	9,000	49%	9,000		9,000	100%
224	Janitorial/Cleaning Suppl included in 220	254	87	419		300	0%			0	0%
226	Clothing/Uniforms safety vests, clothing allow in payroll for all employees	821	183	336	208	500	42%	250		250	50%
231	Gas & Oil	9,654	15,387	17,646	16,416	20,000	82%	20,000		20,000	100%
232	Vehicle Parts tires \$7,800, loader \$1,400, new/used dump, tire chains/loader \$1,000	7,111	8,134	9,505	11,690	10,000	117%	15,000		15,000	150%
240	Repair & Maintenance Supp incl drywell replacement, not complete	7,215	5,610	11,183	3,928	7,500	52%	10,000		10,000	133%
242	Sign Parts and Supplies	3,779	2,536	2,656	3,204	4,800	67%	5,000		5,000	104%
243	Traffic Signal Supplies	578	891	1,215	7,375	2,500	295%	7,500		7,500	300%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
318	U-DIG Services	382	356	366	342	400	86%	400		400	100%
331	Legal Notices	129				0	0%			0	0%
340	Utility Services garbage	2,316	2,133	2,167	2,041	2,500	82%	2,500		2,500	100%
341	Electric Utility	1,713	1,768	1,698	1,801	1,900	95%	1,900		1,900	100%
342	Water & Sewer	947	968	971	1,168	1,300	90%	1,300		1,300	100%
344	Gas Utility	1,824	2,844	2,955	2,459	3,200	77%	3,200		3,200	100%
345	Phone & Fax added internet to shop	2,091	2,459	2,540	2,477	2,600	95%	2,600		2,600	100%
354	Engineering/Consulting surveying, pre-project planning	330	1,025	783		5,000	0%	7,500		7,500	150%
355	Data Processing Services Pavement mngt system (IWORQ \$900), ESRI - 1/3, pavement analysis - \$5,200, CAD \$750	1,485	1,391	1,299	1,267	1,200	106%	12,500		12,500	1042%
360	Maintenance & Repair	2,079		2,848	73	2,500	3%	2,500		2,500	100%
361	Motor Vehicle M & R	231	15,244	7,851	1,964	12,000	16%	5,000		5,000	42%
363	Office Maintenance/Agreem 1/2 SAM program - 883	769	822	871	841	916	92%	883		883	96%
366	Building Maintenance & Re cold storage roof, \$3,500, 2 garage doors \$9,000		340	165	1,254	1,000	125%	13,000		13,000	1300%
369	Road and Street Maintenanc	60				0	0%			0	0%
380	Training & Certification OHSA, safety training, driver training	196	146	707	264	1,200	22%	1,000		1,000	83%
390	Other Purchased Services fire ext service, deductible recapture	87	146	1,674	436	1,700	26%	1,700		1,700	100%
397	Equipment Rental equip rental on limited city projects	70		4,685	496	1,000	50%			0	0%
399	Other Contracted Services labor contract, physicals, drug screening, etc, contracted snow removal (increased to \$10,000 due to 2015 winter)	3,983	3,118	5,034	4,051	12,000	34%	12,000		12,000	100%

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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
400	Raw Materials			230		0	0%			0	0%
452	Gravel and Sand	1,752	789	1,552	516	3,500	15%	3,500		3,500	100%
471	Asphalt & Asphalt Filler	4,669	1,581	5,342	2,656	9,000	30%	9,000		9,000	100%
930	New Improvements/Misc. connect Karen Rd storm drain to new system on 13th St					2,500	0%	4,000		4,000	160%
931	Project Engineering	8,372	29,826			5,000	0%	5,000		5,000	100%
940	New Machinery & Equipmen General Equipment - capital fund (Loader and blade)		6,286		37,263	50,000	75%			0	0%
950	City Construction		5,058			0	0%			0	0%
	Account:	239,184	297,335	288,937	327,364	397,759	82%	417,026	0	417,026	105%
430210	Street Administration										
110	Salaries and Wages	26,735	29,174	30,573	32,815	31,933	103%	33,773		33,773	106%
120	Overtime	141	105	73	62	127	49%	71		71	56%
140	Employer Contributions	5,292	5,718	6,034	6,485	6,299	103%	6,621		6,621	105%
180	Health Insurance	4,960	6,219	7,269	7,700	7,491	103%	7,491		7,491	100%
190	Deferred Comp	433	358	242	242	242	100%	242		242	100%
	Account:	37,561	41,574	44,191	47,304	46,092	103%	48,198	0	48,198	105%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds Transfer required matching funds to Fund 2821			1,714		0	0%	3,689		3,689	*****%
	Account:			1,714		0	***%	3,689	0	3,689	*****%
	Fund:	276,745	338,909	334,842	374,668	443,851	84%	468,913	0	468,913	106%

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2700 CEDAR CREEK TRUST

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
337010 Donated Infrastructure		982			0	0%				0 0%
Group:		982			0	0%	0	0	0	0 0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	7,298	17,901	18,122	21,173	0	***%	18,000		18,000	*****%
int earnings on investments, balance in bank, other int earnings to be posted to										
373000 other prin/interest										
373000 Other principal/interest	2,224	3,611	1,118	7,354	52,593	14%	123,243		123,243	234%
for budgeting purposes, placed here, principal recorded against L-T receivable										
when funds posted, int earnings = \$2,709 for 2020 FY 1.55% for 2020 FY										
2020 FY: Principal repayments = \$43,738 (incl \$6,000 extra)										
Budget = \$46,446										
Interest on Sale of CCN Lot 1 (5%) - \$920 (to be paid off Oct 1st - 2020 FY										
Principal on Sale of CCN Lot 1 \$72,194 - 2020 FY- BuySell - balance due October										
1, 2019 (48th payment)										
NEW: 2020 FY - \$34,000 Fire Truck Loan - Prin - \$3,169 and Int - \$515 - total -										
\$3,683										
Group:	9,522	21,512	19,240	28,527	52,593	54%	141,243	0	141,243	268%
380000 OTHER FINANCING SOURCES										
382030 Gain or Loss on Sale of	223,000	257,487			0	0%				0 0%
ALL LOTS SOLD BY END OF 2017 FY										
Group:	223,000	257,487			0	0%	0	0	0	0 0%
Fund:	232,522	279,981	19,240	28,527	52,593	54%	141,243	0	141,243	268%



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2700 CEDAR CREEK TRUST

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
410000	GENERAL GOVERNMENT										
390	Other Purchased Services	14,159				0	0%			0	0%
	Account:	14,159				0	***%	0	0	0	0%
470100	Community Public Facility Projects										
930	New Improvements/Misc.		1,964	9,300		132,356	0%	174,223		174,223	132%
	unres cash balance plus interest earnings - avail for sidewalk program and other improvements - amount avail = int earnings = unres cash \$73,552 plus int earnings = \$80,956										
	Sidewalk program - \$25,000										
	Bathroom - River's Edge Park - \$50,000 - Council already voted to purchase - included in budget, using principal										
	Account:		1,964	9,300		132,356	0%	174,223	0	174,223	132%
	Fund:	14,159	1,964	9,300		132,356	0%	174,223	0	174,223	132%

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2820 GAS TAX FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
-----										
330000 INTERGOVERNMENTAL REVENUES										
335040 Gasoline Tax	90,503	91,285	92,119	92,838	92,837	100%	94,625		94,625	102%
based on 2017 population estimates/road miles, adj annually										
2020 FY Gas tax allocation - \$94,625.03										
2019 FY Gas tax allocation - \$92,837.54 (7736.46/month)										
2018FY Gas tax allocation - \$92,118.82										
Group:	90,503	91,285	92,119	92,838	92,837	100%	94,625	0	94,625	101%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	465	661			0	0%			0	0%
Int earnings to General Fund (per state statute provisions)										
Group:	465	661			0	0%	0	0	0	0%
Fund:	90,968	91,946	92,119	92,838	92,837	100%	94,625	0	94,625	101%

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2820 GAS TAX FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
221	Chemicals liquid deicer, Granular Mag deicer, Salt for deicing	9,724	7,473	15,120	17,324	17,324	100%	18,000		18,000	104%
399	Other Contracted Services Chip sealing and crack sealing, and patching - contract services	54,556	75,116	69,155	5,675	75,676	7%	120,047		120,047	159%
452	Gravel and Sand raw materials - chips for deicing		1,015	1,526	1,923	2,000	96%	3,000		3,000	150%
471	Asphalt & Asphalt Filler	893	1,826	874		0	0%			0	0%
	Account:	65,173	85,430	86,675	24,922	95,000	26%	141,047	0	141,047	148%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds max = \$23,656 (25%) - avail = - Trans to 4020 Gen Mach & Equip		30,124	17,498	17,696	17,696	100%	23,656		23,656	134%
	Account:		30,124	17,498	17,696	17,696	100%	23,656	0	23,656	134%
	Fund:	65,173	115,554	104,173	42,618	112,696	38%	164,703	0	164,703	146%

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2821 Special Road/Street Allocation Program

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
-----										
330000 INTERGOVERNMENTAL REVENUES										
335041 Gas Tax-Special			34,277		0	0%	73,760		73,760	*****%
2019 Allocation to be used in FY 2020 - \$ 73,760.48										
2018 FY new gas tax - \$34,999.32 w/req local match of \$1,749.97										
Group:			34,277		0	0%	73,760	0	73,760	*****%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating			1,714		0	0%	3,688		3,688	*****%
2020 FY - match from 2500 - \$3,688.03										
2018 FY new gas tax - \$34,999.32 w/req local match of \$1,749.97										
Group:			1,714		0	0%	3,688	0	3,688	*****%
Fund:			35,991		0	0%	77,448	0	77,448	*****%



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2821 Special Road/Street Allocation Program

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
430200	ROAD & STREET SERVICES										
399	Other Contracted Services			30,035	5,956	5,957	100%	77,448		77,448	1300%
	overlay projects - to be determined after receipt of pavement analysis report - grant and matching funds										
	Account:			30,035	5,956	5,957	100%	77,448	0	77,448	1300%
	Fund:			30,035	5,956	5,957	100%	77,448	0	77,448	1300%

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2917 CRIME VICTIMS ASSISTANCE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
350000 FINES AND FORFEITURES										
351034 Court Administration	4,434	4,134	5,086	4,461	6,000	74%	6,000		6,000	100%
Group:	4,434	4,134	5,086	4,461	6,000	74%	6,000	0	6,000	100%
Fund:	4,434	4,134	5,086	4,461	6,000	74%	6,000	0	6,000	100%

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2917 CRIME VICTIMS ASSISTANCE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
410360	CITY COURT										
300	Purchased Services	4,434	4,134	5,086	4,461	6,000	74%	6,000		6,000	100%
	Account:	4,434	4,134	5,086	4,461	6,000	74%	6,000	0	6,000	100%
	Fund:	4,434	4,134	5,086	4,461	6,000	74%	6,000	0	6,000	100%

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2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
362020 HOME Program Repayment already rec'd \$7,627 not anticipating add'l payment		52,627	52,627	7,627		0 ***%				0 0%
Group:		52,627	52,627	7,627		0 ***%	0	0	0	0 0%
Fund:		52,627	52,627	7,627		0 ***%	0	0	0	0 0%
Grand Total:	959,335	1,105,452	1,105,953	1,054,360	1,078,059		1,024,786	0	1,024,786	



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2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
470450	Partnership with NW Mt. Human Resources										
850	Home Project Activity Cos					112,881	0%	120,508		120,508	107%
	Habitat Project completed, \$120,508 on hand, can be used for projects approved by MT DOC Housing division - working with Habitat and CAPN to reinvest funds into affordable housing										
	Account:					112,881	0%	120,508	0	120,508	107%
	Fund:					112,881	0%	120,508	0	120,508	107%
	Grand Total:	611,911	688,792	806,478	1,121,100	1,736,928		1,587,062	0	1,587,062	

## City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2020

### C. DEBT SERVICE FUNDS

(3000)

Revenue by Source

Expenditure Summary by Function, Activity and Object

The purpose of Debt Service Funds is to account for the payment of interest and principal on long-term bonded debt other than revenue bonds. A single debt service fund must be established for each type of debt, general obligation bond, special assessment bond, as well as an SID revolving fund. For the budget year 2019-2020, the City has the following Debt Service Funds: 3020 - budgeted to account for general obligation debt to be repaid by a voted property tax levy for Street Improvements, SID #34 – budgeted to repay Water and Sewer Funds through annual assessments for infrastructure improvements, and SID #36 – budgeted to repay Water and Sewer Funds for infrastructure improvements and SID # 38 – budgeted to pay the debt for the Riverwood Subdivision water and sewer improvements.

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3020 GO Street Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	75,350	84,873	81,412	84,967	86,873	98%	87,046		87,046	100%
311020 Personal Property Taxes	1,649	2,008	2,754	1,858	0	***%			0	0%
311030 Motor Vehicle Taxes	18		4	4	0	***%			0	0%
312000 Penalty & Interest on	177	168	180	153	150	102%	150		150	100%
Group:	77,194	87,049	84,350	86,982	87,023	100%	87,196	0	87,196	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	199	264	481	730	400	183%	500		500	125%
Group:	199	264	481	730	400	183%	500	0	500	125%
Fund:	77,393	87,313	84,831	87,712	87,423	100%	87,696	0	87,696	100%

CITY OF COLUMBIA FALLS  
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3020 GO Street Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
490100	General Obligation Bonds										
610	Principal	41,060	40,586	41,795	43,266	43,266	100%	43,738		43,738	101%
	Draw 2 - \$30,440.31 plus \$6,000										
	Draw 3 - \$2,842.39										
	Draw 4 - \$4,454.94										
	o/s balance as of 6/30/2019 = \$184,136.05										
620	Interest	2,224	3,611	2,316	3,686	3,687	100%	2,709		2,709	73%
	Int - Draw 2 - \$1,817.57 2020 FY rate = 1.55%										
	Draw 3 - \$348.47										
	Draw 4 - \$542.40										
	Account:	43,284	44,197	44,111	46,952	46,953	100%	46,447	0	46,447	99%
490500	Other Debt Service Payments										
610	Principal	35,695	36,393	37,107	37,834	37,834	100%	38,576		38,576	102%
	InterCap Loan Payments - \$364,449 original 8/26/2011										
	Aug - 19,201.25										
	Feb - 19,374.36										
	o/s balance as of June 30, 2019 = \$97,623.07										
	pay off August 15, 2021										
620	Interest	2,946	3,098	4,081	3,968	3,968	100%	2,964		2,964	75%
	InterCap Loan interest -3.37										
	Aug - \$1,631.43										
	Feb - \$1,32.27										
	Account:	38,641	39,491	41,188	41,802	41,802	100%	41,540	0	41,540	99%
	Fund:	81,925	83,688	85,299	88,754	88,755	100%	87,987	0	87,987	99%



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3534 SID 34 FUND - 5th Avenue Water Main

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	5,599	5,598	5,830	5,598	5,712	98%	5,715		5,715	100%
Prin - water - \$2043.68- matures 2025										
Int - water - \$656.14										
Prin - Sewer - \$2,281.98										
Int - Sewer - \$732.65										
<b>Total - \$5714.45</b>										
363040 Penalty & Interest	7	4	22	5	0	***%			0	0%
Group:	5,606	5,602	5,852	5,603	5,712	98%	5,715	0	5,715	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	14	16	27	40	0	***%			0	0%
Group:	14	16	27	40	0	***%	0	0	0	0%
Fund:	5,620	5,618	5,879	5,643	5,712	99%	5,715	0	5,715	100%

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3534 SID 34 FUND - 5th Avenue Water Main

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
490300	Special Improvement District										
610	Principal	3,593	3,763	3,942	4,127	4,127	100%	4,326		4,326	105%
	Water Prin = 2,043.68 matures 2025										
	Sewer Prin = 2,281.98										
	<b>Total \$4,325.66</b>										
620	Interest	2,122	1,951	1,772	1,585	1,585	100%	1,389		1,389	88%
	Water Int = 656.14										
	Sewer Int = 732.65										
	Account:	5,715	5,714	5,714	5,712	5,712	100%	5,715	0	5,715	100%
	Fund:	5,715	5,714	5,714	5,712	5,712	100%	5,715	0	5,715	100%

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3536 SID 36 FUND - Talbott & 4th Avenue Water Main

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
	15-16	16-17	17-18	18-19	18-19	18-19	19-20	19-20	19-20	19-20
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	3,537	3,801	4,064	3,583	3,801	94%	3,801		3,801	100%
Prin - Water - \$2476.16										
Int - Water - \$749.98										
Prin - Sewer - \$400.75										
Int - Sewer - \$128.66										
<b>Total - \$3,800.55</b>										
363040 Penalty & Interest	8	10	25	7	0	***%			0	0%
Group:	3,545	3,811	4,089	3,590	3,801	94%	3,801	0	3,801	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	18	21	41	50	0	***%			0	0%
Group:	18	21	41	50	0	***%	0	0	0	0%
Fund:	3,563	3,832	4,130	3,640	3,801	96%	3,801	0	3,801	100%

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3536 SID 36 FUND - Talbott & 4th Avenue Water Main

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
490300	Special Improvement District										
610	Principal	2,390	2,503	2,622	2,746	2,747	100%	2,877		2,877	105%
	Water Prin = 2,476.16 matures 2025										
	Sewer Prin = 400.75										
620	Interest	1,411	1,298	1,179	1,054	1,054	100%	924		924	88%
	Water Int = 794.98										
	Sewer Int = 128.66										
	Account:	3,801	3,801	3,801	3,800	3,801	100%	3,801	0	3,801	100%
	Fund:	3,801	3,801	3,801	3,800	3,801	100%	3,801	0	3,801	100%



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3538 SID 38 FUND - Riverwood

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I			25,554	30,438	30,439	100%	29,731		29,731	98%
Principal - \$17,000.82										
Interest - \$12,729.96										
363040 Penalty & Interest			13	16	0	***%			0	0%
Group:			25,567	30,454	30,439	100%	29,731	0	29,731	97%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings			165	396	100	396%			0	0%
Group:			165	396	100	396%	0	0	0	0%
Fund:			25,732	30,850	30,539	101%	29,731	0	29,731	97%
Grand Total:	86,576	96,763	120,572	127,845	127,475		126,943	0	126,943	

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3538 SID 38 FUND - Riverwood

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
490300	Special Improvement District										
610	Principal			15,693	17,871	17,871	100%	17,428		17,428	98%
	Principal on \$340,000 20 year loan - \$17,427.80										
620	Interest			9,170	13,296	13,296	100%	12,303		12,303	93%
	Int = 12,302.98										
	Account:			24,863	31,167	31,167	100%	29,731	0	29,731	95%
	Fund:			24,863	31,167	31,167	100%	29,731	0	29,731	95%
	Grand Total:	91,441	93,203	119,677	129,433	129,435		127,234	0	127,234	



## **City of Columbia Falls, Montana**

Budget for Fiscal Year Ending June 30, 2020

### **D. CAPITAL PROJECTS FUNDS**

(4000)

Five-Year Capital Improvement Program

Revenue by Source

Expenditure Summary by Function, Activity and Object

Capital Project Funds are used to account for revenues received from bond or other long term obligation debt issues, Transfers In from the General Fund, donations, cash in lieu, grant funding, etc. The funds are used to acquire and/or construct major, long-lived capital items other than those financed by enterprise fund revenue.

City Ordinance 602, and as amended by Ordinance 736, established the City's capital improvement program. The City accounts for the governmental capital improvements in four separate funds: 4000 Building Improvements, 4010 Park Improvements, 4020 Machinery & Equipment and 4040 Street Construction.

City departments propose capital projects and the City Council adopts an updated 5-year proposed project plan with the annual budget.







CITY OF COLUMBIA FALLS  
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4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	356	451	621	730	400	183%	500		500	125%
Group:	356	451	621	730	400	183%	500	0	500	125%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating				35,000	35,000	100%	115,500		115,500	330%
T/I from General, A/C City hall - \$50,000 - 2021 FY) Apron estimated at \$90,000										
Group:				35,000	35,000	100%	115,500	0	115,500	330%
Fund:	356	451	621	35,730	35,400	101%	116,000	0	116,000	327%

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4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
411200	FACILITIES ADMINISTRATION										
930	New Improvements/Misc.			15,703	23,987	56,000	43%	90,000		90,000	161%
	HVAC Fire hall - 2018 FY										
	future - City Hall - mngr office, public works, council chambers - \$25,000										
	fire hall concrete apron (front of hall) - \$90,000 w/engineering										
	Account:			15,703	23,987	56,000	43%	90,000	0	90,000	161%
-----											
430200	ROAD & STREET SERVICES										
930	New Improvements/Misc.					0	0%	50,000		50,000	*****%
	Pole Barn - 3 sided storage at Street shop, est includes engineering										
	Account:					0	***%	50,000	0	50,000	*****%
-----											
	Fund:			15,703	23,987	56,000	43%	140,000	0	140,000	250%
-----											

%

4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget	
	18-19	19-20	19-20	19-20	19-20	19-20	19-20	19-20	19-20	19-20	
360000 MISCELLANEOUS REVENUE											
360000 MISCELLANEOUS REVENUE				5,445	0	***%				0	0%
365000 Contributions and			4,625	25,680	0	***%				0	0%
365050 Cash in lieu of Parks Diane Road - \$1,000 per unit prior to COA	3,000	1,000	5,000	2,000	2,000	100%	2,000			2,000	100%
Group:	3,000	1,000	9,625	33,125	2,000	***%	2,000	0		2,000	100%
370000 INVESTMENT EARNINGS											
371010 Investment Earnings	2,573	3,145	4,960	7,664	5,000	153%	6,500			6,500	130%
Group:	2,573	3,145	4,960	7,664	5,000	153%	6,500	0		6,500	130%
Fund:	5,573	4,145	14,585	40,789	7,000	583%	8,500	0		8,500	121%

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4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
460400	PARK & RECREATION SERVICES										
360	Maintenance & Repair				10,800		0 ***%			0	0%
930	New Improvements/Misc.	23,760		22,595	58,043	165,000	35%	165,000		165,000	100%
	Fenholt Park - irrigation playground \$11,100, ball field - \$10,200 (\$21,300); RR										
	Ballfield irrigation \$10,200										
	Horine Park development - parking lot, playground install, water wheel										
	Hoerner: NEW BASE under tennis courts - \$70,000 - \$90,000										
	Vetting bathroom installation thru Parks committee - \$30,000 single, \$51,000										
	double (single included in budget) - applying for Tourism Grants for										
	bathroom(s)										
	Account:	23,760		22,595	68,843	165,000	42%	165,000	0	165,000	100%
	Fund:	23,760		22,595	68,843	165,000	42%	165,000	0	165,000	100%

%



CITY OF COLUMBIA FALLS  
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4020 CAPITAL PROJECTS FUND - General Equipment

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget	
330000 INTERGOVERNMENTAL REVENUES											
331052 MDOT-MACI EQUIPMENT GRANT				223,830	232,351	96%				0	0%
MACI grant awarded for 1 Large Vacuum Sweeper \$ 209,297, \$3,850 ext warranty, 10,000 gal liquid deicer storage tank w/pump \$ 22,192 (est, not yet bid), and 300 gallon liquid deicer storage tank \$9,655 (\$246,174, 13.42% match requirement - \$36,015 - transferred from Gas tax fund 2820)											
Group:				223,830	232,351	96%		0	0	0	0%
360000 MISCELLANEOUS REVENUE											
365000 Contributions and	1,805					0	0%			0	0%
366000 Miscellaneous	13,525					0	0%			0	0%
16 FY MMIA ins proceeds - vehicle received in 2016 FY, additional claim will include graphics, etc. approx. \$4,000											
Group:	15,330					0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS											
371010 Investment Earnings	919	848	1,274	1,768	1,000	177%	1,000		1,000	100%	
Group:	919	848	1,274	1,768	1,000	177%	1,000	0	1,000	100%	
380000 OTHER FINANCING SOURCES											
381070 Proceeds from Loans				34,000	40,500	84%				0	0%
382000 Proceeds of General Fixed			3,250			0	0%			0	0%
383000 Interfund Operating		30,124	67,498	193,556	193,556	100%	172,083		172,083	89%	
Transfer from Gas Tax for street equipment, allowed 25% max each year, \$23,656											
T/I from General - 148,427											
Group:		30,124	70,748	227,556	234,056	97%	172,083	0	172,083	73%	
Fund:	16,249	30,972	72,022	453,154	467,407	97%	173,083	0	173,083	37%	

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4020 CAPITAL PROJECTS FUND - General Equipment

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
410400 ADMINISTRATIVE SERVICES											
940	New Machinery & Equipmen	8,731				0	0%			0	0%
	Admin. Copier - \$9,000 (purchased in 2016 FY) - replace in 5 years 2021)										
	Account:	8,731				0	***%	0	0	0	0%
420100 LAW ENFORCEMENT SERVICES											
212	Small Equipment < \$5,000				37,580	0	***%			0	0%
361	Motor Vehicle M & R	7,076				0	0%			0	0%
940	New Machinery & Equipmen	29,356	45,124	40,647		45,000	0%	53,000		53,000	118%
	Police vehicle on replacement cycle - next vehicle 2020										
	2019 FY - Vehicle Laptops/cameras - \$9,000 = \$45,000										
	2018 FY - command vehicle - outfitted for response										
942	Replacement Machinery/Equ	40,705				0	0%			0	0%
	Account:	77,137	45,124	40,647	37,580	45,000	84%	53,000	0	53,000	118%
420400 FIRE PROTECTION & CONTROL											
212	Small Equipment < \$5,000				7,976	0	***%			0	0%
940	New Machinery & Equipmen				50,432	64,548	78%			0	0%
	shared used quint purchase 40% (\$55,000 est)										
	Also need funding for compressor system										
	Account:				58,408	64,548	90%	0	0	0	0%
430200 ROAD & STREET SERVICES											
940	New Machinery & Equipmen		4,186		262,549	268,366	98%	49,200		49,200	18%
	2019 FY MACI grant equipment										
	2020 FY - Gas tax transfer = \$23,656 - Replace 2006 Diesel dump truck/plow -										
	\$40,000 for plow and truck										
	Mini-Excavator - \$46,000 - \$9,200 General use (20%) parks/streets/facilities										
	Water Fund - 80% - \$36,800										
942	Replacement Machinery/Equ				88,134	92,000	96%	50,000		50,000	54%
	Used Loader - \$80,000 and V Blade - 2020 FY \$20,000										
	2020 FY - evaluating vehicle purchase from water dept.										
	Pickup and blade - \$30,000										
	Account:		4,186		350,683	360,366	97%	99,200	0	99,200	28%
	Fund:	85,868	49,310	40,647	446,671	469,914	95%	152,200	0	152,200	32%

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4040 CAPITAL PROJECTS FUND - Street Construction

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
365000 Contributions and	6,698				0	0%			0	0%
Group:	6,698				0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	1,124	1,978	5,414	9,018	2,500	361%	2,500		2,500	100%
Group:	1,124	1,978	5,414	9,018	2,500	361%	2,500	0	2,500	100%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	203,203	385,968	100,000		0	0%			0	0%
17 FY: amount avail in General Fund w/carryover 4 mills = \$250,968, added \$135,000 trans from General fund for RR sidewalk - restricted cash, will use as matching funds for TA grant 2018 FY - \$100,000 2020 FY - no \$ available - \$ for equipment										
Group:	203,203	385,968	100,000		0	0%	0	0	0	0%
Fund:	211,025	387,946	105,414	9,018	2,500	361%	2,500	0	2,500	100%
Grand Total:	233,203	423,514	192,642	538,691	512,307		300,083	0	300,083	

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4040 CAPITAL PROJECTS FUND - Street Construction

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
354	Engineering/Consulting				27,299	0	***%	6,800		6,800	*****%
	Balance of BUILD Grant contract - \$6,800 - using restricted funds										
399	Other Contracted Services				10,019	0	***%			0	0%
931	Project Engineering	28,740				30,000	0%			0	0%
950	City Construction	248,121	152,435	48,596	11,149	282,939	4%	300,789		300,789	106%
	City to determine priority based on condition and traffic demand - \$100,000 priority streets budget based on resources available										
	Account:	276,861	152,435	48,596	48,467	312,939	15%	307,589	0	307,589	98%
	Fund:	276,861	152,435	48,596	48,467	312,939	15%	307,589	0	307,589	98%
											%
	Grand Total:	386,489	201,745	127,541	587,968	1,003,853		764,789	0	764,789	



## **City of Columbia Falls, Montana**

Budget for Fiscal Year Ending June 30, 2020

### **E. ENTERPRISE FUNDS**

(5000)

Revenues by Source

Summary of Expenses by Function, Activity and Object

Five Year Capital Improvement Program

The City's Enterprise Funds are Water Utilities (5210 and 5211) and Sewer Utilities (5310 and 5311).

Enterprise funds are used to account for self-supporting activities of the City rendering a specific service to the public and financed primarily from user charges for this service. Enterprise funds are identified in a separate group because of the nature of the accounting treatment recommended for them.

Enterprise funds are accounted for in a manner similar to any profit-making business. More specifically, this means using periodic net income figures to determine the necessary user charges to allow the enterprise to remain self-supporting without the necessity to utilize general tax revenues of the City.

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5210 WATER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
334122 DNRC Grant					0	0%	125,000		125,000	*****
HB 6 RRGL FUNDING \$125,000 - well project/leak detection										
336020 State On-Behalf		3,954			0	0%			0	0%
Group:		3,954			0	0%	125,000	0	125,000	*****
340000 CHARGES FOR SERVICES										
343020 Water Administration Fee	250	250	625	525	500	105%	500		500	100%
PIF payment agreement admin fees - \$125/each										
343021 Metered Water Sales	629,144	579,799	651,179	710,171	668,000	106%	680,000		680,000	102%
Res 1776 - SFR base from \$8.50 - \$10.50, other lines sizes increase exponentially										
343022 Water Testing Charge -	3,856	3,920	4,072	4,198	4,200	100%	4,200		4,200	100%
\$2/per acct										
343024 Sale of Materials,	35,201	28,622	42,681	25,734	40,000	64%	30,000		30,000	75%
343025 Water Permit Fees	1,350	900	2,800	1,600	2,500	64%	2,000		2,000	80%
343026 Water Connection Fees/New	6,920	5,845	11,460	7,520	7,000	107%	7,500		7,500	107%
343027 Repairs/Materials &	15,033	9,419	17,001	13,187	16,000	82%	15,000		15,000	94%
includes \$49/per residential backflow, posted to UB accounts										
343028 Late Charges/Disconnect &	9,050	9,068	9,304	9,708	9,000	108%	9,000		9,000	100%
Group:	700,804	637,823	739,122	772,643	747,200	103%	748,200	0	748,200	100%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	1,300	1,196	1,206		0	0%			0	0%
363020 Special Assmts - Bond P&I	2,217	2,039	1,852	1,656	5,971	28%	5,971		5,971	100%
Prin = 4,519.84										
Int = 1,451.12										
SID 34 = 2,699.82										
SID 36 = 3271.14										
Total P & I - \$5971 (prin posted to Adv to SID 34/36 accts)										
total cash budgeted										
366000 Miscellaneous	1,113			39	0	***%			0	0%
Group:	4,630	3,235	3,058	1,695	5,971	28%	5,971	0	5,971	100%

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5210 WATER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget 18-19	Rec. 18-19	Budget 19-20	Change 19-20	Budget 19-20	Budget 19-20
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	5,636	7,986	11,021	17,623	10,000	176%	15,000		15,000	150%
Group:	5,636	7,986	11,021	17,623	10,000	176%	15,000	0	15,000	150%
380000 OTHER FINANCING SOURCES										
381070 Proceeds from Loans					0	0%	600,000		600,000	*****%
SRF loan for well project, \$1.35 million, \$125,000 RRGL, Local \$ = \$800,000 (transfer from 5211)										
382010 Sale of General Fixed		6,340			0	0%	20,000		20,000	*****%
Sale of Ford F150 to Parks Dept 2017 FY, Selling F250 to streets and purchasing vehicle w/better gas mileage										
382030 Gain or Loss on Sale of		-6,340			0	0%			0	0%
383000 Interfund Operating	97,420	67,040			0	0%	800,000		800,000	*****%
2017 FY - expansion portion of Riverwood 2020 FY - \$800,000 New well project										
Group:	97,420	67,040			0	0%	1,420,000	0	1,420,000	*****%
Fund:	808,490	720,038	753,201	791,961	763,171	104%	2,314,171	0	2,314,171	303%

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5210 WATER ENTERPRISE FUND		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
		18-19	18-19	19-20	19-20	19-20	19-20	19-20	19-20	19-20	19-20
430500	Water Operating										
110	Salaries and Wages	83,556	93,409	105,253	108,131	108,158	100%	123,929		123,929	115%
120	Overtime	1,290	2,949	529	1,007	2,138	47%	3,790		3,790	177%
140	Employer Contributions	18,568	21,017	23,723	25,465	26,021	98%	30,086		30,086	116%
180	Health Insurance	30,246	36,342	27,073	36,493	29,338	124%	35,612		35,612	121%
197	Pension Expense		25,434			0	0%			0	0%
210	Office Supplies	2,398	1,066	1,416	1,925	2,000	96%	2,000		2,000	100%
212	Small Equipment < \$5,000 hand tools \$1,500 1/2 plate compactor - \$1,700, half in streets  1/2 tripod/man lift \$1,300	22,155	1,859	3,716	1,757	9,500	18%	4,700		4,700	49%
220	Operating Supplies	2,195	1,219	6,036	2,141	4,000	54%	3,000		3,000	75%
224	Janitorial/Cleaning Suppl with 220 operating supplies	218	87		202	200	101%			0	0%
226	Clothing/Uniforms safety vests, uniform allowance paid under payroll for all employees	667	100	54	145	300	48%	200		200	67%
230	Waterline Supplies replacement meters, 10 yr replacement program not completed in recent years, significant bldg activity	44,546	21,794	62,573	46,680	52,000	90%	60,000		60,000	115%
231	Gas & Oil	3,112	4,302	5,440	5,300	5,500	96%	5,500		5,500	100%
232	Vehicle Parts tires for water trucks	662	1,513	35	2,227	2,000	111%	2,000		2,000	100%
240	Repair & Maintenance Supp includes hydrant parts/hydrant replacements (2 hole hydrants and hydrants with no valve) \$28,600 for needed hydrant replacements	12,012	3,952	1,867	3,735	20,000	19%	35,000		35,000	175%
310	Postage & Freight	4,501	4,342	5,465	4,218	5,500	77%	5,500		5,500	100%
318	U-DIG Services	382	356	366	342	450	76%	450		450	100%
331	Legal Notices water report	1,653	2,842	2,118	1,125	3,000	38%	2,200		2,200	73%
335	Membership & Dues DEQ certification, Water foundation, MT Rural water	520	555	590	525	600	88%	600		600	100%



CITY OF COLUMBIA FALLS  
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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
340	Utility Services garbage	1,037	1,054	1,045	800	1,100	73%	900		900	82%
341	Electric Utility	49,056	45,326	48,701	45,605	52,000	88%	52,000		52,000	100%
342	Water & Sewer	659	711	674	816	800	102%	840		840	105%
344	Gas Utility	593	734	830	711	900	79%	900		900	100%
345	Phone & Fax	3,980	4,109	4,112	4,202	4,300	98%	4,300		4,300	100%
350	Legal Services/Contract	6,052	5,937	5,996	6,128	6,200	99%	6,304		6,304	102%
351	Litigation Services based on claims					3,000	0%	2,000		2,000	67%
353	Audit 2019 FY audit	1,695	2,915	6,050	3,483	3,934	89%	4,000		4,000	102%
354	Engineering/Consulting misc projects - project engineering w/cost of lines Water update - PER - \$76,000 in 2018 FY	9,825	179,587	78,825	12,006	25,000	48%	15,000		15,000	60%
355	Data Processing Services added: arc view help Microcomm service - \$1,250 Sensus support \$2,000 new VED \$2,000 Dude Solutions (\$11.4 K) - water share = \$4,576 (40%) CAD - \$2,000 - distributed - \$500 water share	4,490	5,033	4,544	4,862	6,750	72%	11,800		11,800	175%
357	Employee Services	267	267	269	275	300	92%	285		285	95%
360	Maintenance & Repair cast iron line repairs - 5th/13th wtr lines - \$15,000	222		28,210	22,045	15,000	147%	52,000		52,000	347%
361	Motor Vehicle M & R	206	1,140	258	617	2,000	31%	2,000		2,000	100%
363	Office Maintenance/Agreem BMS software - 1/3 acct, 1/3 payroll, 1/3 budget prep, 1/3 fixed assets, 1/3 cash receipting, 1/2 auto meter read, 1/2 UB billing, 1/2 ACH UB, 1/2 Email bills - Total = 4988 Etime - 46 Copier maint - \$1100	5,456	5,466	5,773	6,372	6,000	106%	6,000		6,000	100%
366	Building Maintenance & Re water shop lighting				8,881	1,500	592%	1,500		1,500	100%
380	Training & Certification training	1,574	1,713	2,424	2,831	2,500	113%	2,500		2,500	100%

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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
390	Other Purchased Services railroad easements, tapping tool rental	2,468	574	4,883	1,030	5,000	21%	5,000		5,000	100%
391	DEQ Permit \$2 per connection Cedar Dam Permit \$488 (last paid in 2011)	4,362	3,978	4,022	4,202	4,500	93%	4,400		4,400	98%
392	Leak Detection not installing 16 meters cost of \$128,000 to listen for leaks, taking different leak detection approach.				24,785	192,500	13%	5,000		5,000	3%
394	Sampling & Testing	2,014	1,623	4,903	2,079	5,000	42%	5,000		5,000	100%
399	Other Contracted Services Backflow Testing \$49/each - 300 customers = \$14700	17,052	18,739	100,212	16,132	58,000	28%	20,000		20,000	34%
700	Grants, Contributions & I			47,063		0	0%			0	0%
810	Losses (Bad debt expense)	601		201	242	0	***%			0	0%
930	New Improvements/Misc. New well \$1.35 - loan/5211/RRGL					0	0%	1,350,000		1,350,000	*****%
934	Replacement/Improvements \$45,000 - Clare Park VFD 2019 FY 5th Ave EN water main replacement (2 " to 8")				40,101	45,000	89%	100,000		100,000	222%
940	New Machinery & Equipmen New reader \$10,550 plus touch reader \$530 = \$11,080 (provided by sensus) Mini-Excavator - \$46,000 - \$9,200 General use (20%) parks/streets/facilities (Fund 4020) Water Fund - 80% - \$36,800					0	0%	36,800		36,800	*****%
942	Replacement Machinery/Equ Replace Ford F250 with smaller pickup for water - better gas mileage/use (2017 to be sold to Street Dept - BV \$20,000)					0	0%	20,000		20,000	*****%
Account:		340,290	502,044	595,249	449,623	711,989	63%	2,023,096	0	2,023,096	284%
430560	Administration										
110	Salaries and Wages plus 25% of pw/bldg/planning clerk	35,532	40,298	47,755	55,884	59,129	95%	58,501		58,501	99%
120	Overtime				56	248	23%	141		141	57%
140	Employer Contributions plus 25% pw/planning/bldg clerk	6,763	7,580	8,935	10,427	10,953	95%	10,808		10,808	99%
180	Health Insurance plus 25% pw/planning/bldg clerk	4,440	6,419	9,228	10,659	10,451	102%	10,451		10,451	100%

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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
190	Deferred Comp	981	831	644	644	644	100%	644		644	100%
	Account:	47,716	55,128	66,562	77,670	81,425	95%	80,545	0	80,545	99%
430570	Water Customer Accounting & Collection										
110	Salaries and Wages	38,623	39,968	41,852	43,405	43,530	100%	45,348		45,348	104%
120	Overtime	700	441	323	293	506	58%	572		572	113%
140	Employer Contributions	6,719	6,898	7,300	7,592	7,715	98%	7,935		7,935	103%
180	Health Insurance	12,883	12,924	10,851	8,347	8,347	100%	11,871		11,871	142%
	Account:	58,925	60,231	60,326	59,637	60,098	99%	65,726	0	65,726	109%
490210	Revenue Bonds, Series 2005										
610	Principal				26,000	26,000	100%	28,000		28,000	108%
	\$175,000 o/s at June 30th, pd off in 2025 \$14,000 payable Jan and \$14,000 in June										
620	Interest	6,120	5,546	4,961	4,376	4,377	100%	3,780		3,780	86%
	2.25% - Jan - \$1,968.75 June - \$1,811.25										
	Account:	6,120	5,546	4,961	30,376	30,377	100%	31,780	0	31,780	105%
510330	Comprehensive Liability Insurance										
510	Insurance	8,372	8,225	10,703	10,253	10,270	100%	12,328		12,328	120%
	19-20 prop ins - \$1,942 19-20 Liab ins program - \$10,386 (mod factor to 1.14 from 1.11 less rebate - zero in 2020)										
	Account:	8,372	8,225	10,703	10,253	10,270	100%	12,328	0	12,328	120%
510400	Depreciation										
830	Depreciation - Closed to	149,623	198,558	182,795		183,000	0%	183,000		183,000	100%
840	Depreciation - Closed to	19,462				0	0%			0	0%
	Account:	169,085	198,558	182,795		183,000	0%	183,000	0	183,000	100%
	Fund:	630,508	829,732	920,596	627,559	1,077,159	58%	2,396,475	0	2,396,475	222%

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5211 WATER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343029 Plant Investment Fees	111,477	86,381	198,795	174,580	128,000	136%	150,000		150,000	117%
16 FY included \$42,000 hotel, 2018 FY includes Riverwood (63,000), 18 new homes, plus 18 unit apt complex 2020 FY - add'l apartment complexes, new housing starts, apts have 10 year payment plan										
Group:	111,477	86,381	198,795	174,580	128,000	136%	150,000	0	150,000	117%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	7,081	9,294	16,556	27,473	14,000	196%	15,000		15,000	107%
Group:	7,081	9,294	16,556	27,473	14,000	196%	15,000	0	15,000	107%
Fund:	118,558	95,675	215,351	202,053	142,000	142%	165,000	0	165,000	116%



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

5211 WATER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds	97,420				0	0%	800,000		800,000	*****%
	% of water line upgrades that resulted in expansion of service and not just repair/maintenance (cost of main)										
	-Riverwood transferred in 2017										
	2020 FY \$800,000 city funds for new well										
	Account:	97,420				0	***%	800,000	0	800,000	*****%
521521	Transfer to Water										
820	Transfers to Other Funds		67,040			0	0%			0	0%
	% of water line upgrades that resulted in expansion of service and not just repair/maintenance (cost of main)										
	-Riverwood transferred in 2017										
	Account:		67,040			0	***%	0	0	0	0%
	Fund:	97,420	67,040			0	0%	800,000	0	800,000	*****%

CITY OF COLUMBIA FALLS  
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5310 SEWER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
336020 State On-Behalf		4,755			0	0%				0 0%
Group:		4,755			0	0%	0	0	0	0 0%
340000 CHARGES FOR SERVICES										
343030 Sewer Administrative Fees PIF admin fee - \$125/each	250	250	500	650	500	130%	500		500	100%
343031 Sewer Service Charges Res 1777 - increase of \$1.50/EDU - estimate of new revenue = \$70,000 - actual \$20,000 higher	941,635	911,123	941,358	1,030,399	1,010,000	102%	1,025,000		1,025,000	101%
343032 Sewer Connection Fees/New Riverwood 27 plus 20 new connections 2018 FY, slower in 2019 FY	4,350	2,850	8,650	4,700	7,000	67%	5,000		5,000	71%
343033 Sewer Permit Fees 18 plus Riverwood in 2019 FY	1,450	900	2,850	1,500	2,000	75%	1,500		1,500	75%
343035 Sale of Materials, misc admin fee for Meadowlake	1,944	844	844	844	844	100%	844		844	100%
343038 Disposal Fee Agreements increased for high strength charges, to be billed qrtly, 2019 FY added 3rd vendor, 2020 FY 3rd vendor dropped out mid-year	15,663	19,261	18,193	28,608	18,000	159%	20,000		20,000	111%
Group:	965,292	935,228	972,395	1,066,701	1,038,344	103%	1,052,844	0	1,052,844	101%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	2,839	2,776	2,772		0	0%				0 0%
363020 Special Assmts - Bond P&I Prin = 2,682.73 Int = 861.31 SID 34 = 3014.63 SID 36 = 529.41 <b>Total Prin/Int budgeted - \$3544.04</b> (Prin payments posted to Adv to SID 34/36 @ year end)	1,316	1,210	1,099	983	3,542	28%	3,544		3,544	100%
367000 Sale of Junk/Old Supplies				134	0	***%				0 0%
Group:	4,155	3,986	3,871	1,117	3,542	32%	3,544	0	3,544	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	10,238	13,420	18,812	27,955	15,000	186%	20,000		20,000	133%
Group:	10,238	13,420	18,812	27,955	15,000	186%	20,000	0	20,000	133%

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5310 SEWER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
-----										
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	55,000	146,605	340,000		0	0%	114,300		114,300	*****%
16FY: 3rd Ave West extension - \$33,000										
17FY - riverwood portion that extended services										
2019 FY - no planned expansion projects										
2020 FT Lift station 2 and main ext - \$230,800 - expansion portion = \$114,300										
per PWD calculation										
Group:	55,000	146,605	340,000		0	0%	114,300	0	114,300	*****%
Fund:	1,034,685	1,103,994	1,335,078	1,095,773	1,056,886	104%	1,190,688	0	1,190,688	112%

CITY OF COLUMBIA FALLS  
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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
430600	Sewer Operating										
110	Salaries and Wages 2% of st operators based on 250 hours to clean sewer mains, 34% pw operator	136,251	111,696	139,759	147,960	151,536	98%	158,741		158,741	105%
120	Overtime WWTP operator on duty seven days/week	5,889	9,443	7,489	7,832	6,264	125%	6,980		6,980	111%
140	Employer Contributions	29,894	28,233	32,653	34,257	37,381	92%	39,472		39,472	106%
180	Health Insurance	40,866	43,928	46,659	41,642	54,305	77%	39,695		39,695	73%
190	Deferred Comp				1,832	0	***%	4,629		4,629	****%
197	Pension Expense		4,941			0	0%			0	0%
210	Office Supplies	2,039	1,113	1,932	1,936	2,200	88%	2,200		2,200	100%
212	Small Equipment < \$5,000 Tripod/manlift - \$1,300 Small fridge - \$300 Digester sensors - \$7,500 BOD Probe - \$1,250 Washdown hoses - \$1,000	3,189	11,483	8,361	14,703	7,500	196%	10,000		10,000	133%
220	Operating Supplies UV bulbs \$4,700	6,991	2,261	7,390	8,809	7,200	122%	9,000		9,000	125%
221	Chemicals	30,389	35,807	37,827	37,979	38,500	99%	38,500		38,500	100%
222	Lab Supplies	4,871	5,471	6,500	6,094	6,000	102%	6,100		6,100	102%
224	Janitorial/Cleaning Suppl w/220	504	549	703	117	650	18%			0	0%
226	Clothing/Uniforms safety vests, hardhats, emblems on clothing	205	314	294	274	500	55%	300		300	60%
231	Gas & Oil	3,536	2,483	3,875	3,800	4,200	90%	4,200		4,200	100%
232	Vehicle Parts	261	589	2,146	1,531	2,000	77%	3,500		3,500	175%
240	Repair & Maintenance Supp DAFT sump pump - \$3 K Lift Station #7 - \$4 k Dewatering Belt - \$4,300 Dewatering sludge pumps - \$17k	43,048	24,688	43,854	22,431	30,000	75%	35,000		35,000	117%
310	Postage & Freight	4,340	4,325	5,400	4,660	5,500	85%	5,500		5,500	100%
318	U-DIG Services	382	356	366	342	500	68%	500		500	100%



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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
331	Legal Notices includes adv for employees	409	1,174	1,038	562	1,500	37%	1,500		1,500	100%
335	Membership & Dues DEQ certification	270	410	410	195	600	33%	600		600	100%
340	Utility Services garbage	737	750	764	714	800	89%	800		800	100%
341	Electric Utility	71,943	72,006	75,131	70,851	77,000	92%	77,000		77,000	100%
342	Water & Sewer	2,059	2,871	2,727	2,621	3,200	82%	3,200		3,200	100%
344	Gas Utility	4,335	3,239	5,254	4,981	6,000	83%	6,000		6,000	100%
345	Phone & Fax w/SCADA - add'l phone line	3,343	3,278	3,351	3,430	4,200	82%	4,200		4,200	100%
350	Legal Services/Contract	6,052	5,937	5,996	6,128	6,200	99%	6,304		6,304	102%
353	Audit 2019 FY audit	1,695	2,915	6,050	3,483	3,934	89%	4,000		4,000	102%
354	Engineering/Consulting Structural engin eval/clarifier and pad - \$12,000	2,967	550	70,482	9,844	25,000	39%	20,000		20,000	80%
355	Data Processing Services Microcomm Telemetry Service contract - \$8,000 incl programming, SENSUS, ESRI HMI software - \$430 CAD - \$500 sewer share Dude Solutions - \$6,865 sewer share (60%)	3,979	8,645	7,397	9,247	8,600	108%	16,195		16,195	188%
357	Employee Services	400	558	491	413	600	69%	425		425	71%
360	Maintenance & Repair Clarifier sandblast/paint - \$50,000 - moved to 2020 K-turbo blower \$19,000 Repair leaking water line - \$15,000 Generator maintenance - \$3,000	6,011	44,245	51,177	36,161	61,000	59%	87,000		87,000	143%
361	Motor Vehicle M & R repairs to spreader - \$5,000 - not budgeted, not using spreader in future, purchasing dump truck	268	1,596	3,241	491	4,000	12%	2,000		2,000	50%
363	Office Maintenance/Agreem BMS - total \$4988 -1/3 acct, 1/3 budget prep, 1/3 payroll, 1/3 fixed assets, 1/3 cash receipting, 1/2 auto read, 1/2 UB billing, 1/2 ACH UB, 1/2 Email bills ETime - 116 Copier maint - \$1100	9,727	5,515	5,822	6,372	6,300	101%	6,300		6,300	100%
366	Building Maintenance & Re reseal dewatering building roof - \$3,100 reseal pretreatment bldg roof - \$3,500 Claifier lab doors - \$2,000 Diamond plumbing -annual maint. \$1,200	6,690	25,727	12,081	6,509	11,000	59%	11,000		11,000	100%

CITY OF COLUMBIA FALLS  
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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
	Heater in dewatering poly room - \$1,000										
380	Training & Certification	1,216	1,528	2,895	1,275	3,000	43%	3,000		3,000	100%
390	Other Purchased Services railroad leases, quality control services and analytic balance Kturbo service - \$16k - July 2019 (2020 budget - see 360)	5,491	1,933	5,832	3,869	6,000	64%	6,000		6,000	100%
391	DEQ Permit	1,125	1,125	1,500	1,125	1,500	75%	1,500		1,500	100%
393	Line Monitoring, Cleaning		735		250	5,000	5%	5,000		5,000	100%
394	Sampling & Testing	7,155	6,921	5,150	6,127	7,500	82%	7,500		7,500	100%
395	Landfill Services no longer land applying - all landfilled	6,218	9,031	10,298	25,117	12,000	209%	30,000		30,000	250%
399	Other Contracted Services employee physicals, fire ext service, bug spraying, misc Quality control balance spectr \$505	1,045	2,110	70,927	4,487	2,500	179%	4,000		4,000	160%
700	Grants, Contributions & I 2017-18 FY Riverwood street costs			95,552		0	0%			0	0%
810	Losses (Bad debt expense)	951		225	142	0	***%			0	0%
931	Project Engineering 2019 FY - Lift station #2 rebuild, HDR, Task order #4 2020 FY balance 2500, plus service task orders				41,071	35,000	117%	7,000		7,000	20%
934	Replacement/Improvements Replace poly blend unit \$40,000 Digester pump speed control system - \$30,000 Sludge Storage basin mixer - \$40,000 (Place holder - determine priorities porta potty/jet rodder manhole and pad \$5,000 MLR piping valves - \$12,050 Rebuild lift station #2 - HDR est \$230,800				40,102	226,050	18%	357,850		357,850	158%
940	New Machinery & Equipmen Effluent sampler - \$6,500 Sewer camera trailer - \$5,500				71,725	120,000	60%	12,000		12,000	10%
	Account:	456,741	490,479	788,999	693,491	992,720	70%	1,044,691	0	1,044,691	105%
430610	Sewer Administration										
110	Salaries and Wages plus 25% pw/planning/bldg clerk	35,534	40,299	47,755	55,882	59,129	95%	58,501		58,501	99%
120	Overtime				56	248	23%	141		141	57%
140	Employer Contributions plus 25% pw/planning/bldg clerk	6,763	7,580	8,935	10,427	10,953	95%	10,808		10,808	99%

CITY OF COLUMBIA FALLS  
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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
180	Health Insurance plus 25% pw/planning/bldg clerk	4,440	6,419	9,228	10,658	10,451	102%	10,451		10,451	100%
190	Deferred Comp	982	832	644	644	644	100%	644		644	100%
	Account:	47,719	55,130	66,562	77,667	81,425	95%	80,545	0	80,545	99%
430670	Sewer Customer Accounting & Collection										
110	Salaries and Wages	38,616	39,959	41,846	43,400	43,530	100%	45,348		45,348	104%
120	Overtime	696	439	321	291	506	58%	572		572	113%
140	Employer Contributions	6,717	6,897	7,299	7,591	7,715	98%	7,935		7,935	103%
180	Health Insurance	12,880	12,921	10,848	8,346	8,347	100%	11,871		11,871	142%
	Account:	58,909	60,216	60,314	59,628	60,098	99%	65,726	0	65,726	109%
490200	Revenue Bonds, Series 2000										
610	Principal O/S at June 30th = \$167,000 - paid off June 2020 Jan - \$83,000 June - \$84,000				163,000	163,000	100%	167,000		167,000	102%
620	Interest 2.0% - Jan - \$1,670 June - \$840	15,290	12,180	9,020	5,790	5,790	100%	2,510		2,510	43%
	Account:	15,290	12,180	9,020	168,790	168,790	100%	169,510	0	169,510	100%
490215	Revenue Bonds, Series 2009										
610	Principal 2009 B - 18,000 - o/s at June 30th = \$185,000, paid off 6/2029 2009 C - 20,000 - o/s at June 30th = \$259,000 paid off 6/2030				38,000	38,000	100%	38,000		38,000	100%
620	Interest 2009 C - 3.0% - Jan - \$3,885 June - \$3,735 = \$7,620 total 2009B - .75% - Jan - \$693.75 June - \$660.00 = \$1,353.75	11,779	11,104	10,429	9,709	9,709	100%	8,974		8,974	92%
	Account:	11,779	11,104	10,429	47,709	47,709	100%	46,974	0	46,974	98%
490500	Other Debt Service Payments										
620	Interest	710	491	157		0	0%			0	0%
	Account:	710	491	157		0	***%	0	0	0	0%
510330	Comprehensive Liability Insurance										
510	Insurance 19-20 property insurance - \$16,705 19-20 Liab program insurance - \$12,162 (mod factor to 1.14 from 1.11 less rebate - zero in 2020)	24,229	25,345	26,557	26,368	26,388	100%	28,867		28,867	109%

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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
	Account:	24,229	25,345	26,557	26,368	26,388	100%	28,867	0	28,867	109%
510400	Depreciation										
	830 Depreciation - Closed to	480,522	508,216	508,196		510,000	0%	510,000		510,000	100%
	840 Depreciation - Closed to	22,842				0	0%			0	0%
	Account:	503,364	508,216	508,196		510,000	0%	510,000	0	510,000	100%
	Fund:	1,118,741	1,163,161	1,470,234	1,073,653	1,887,130	57%	1,946,313	0	1,946,313	103%

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5311 SEWER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
-----										
340000 CHARGES FOR SERVICES										
343039 Plant Investment Fees To	129,218	69,899	189,686	180,133	130,000	139%	160,000		160,000	123%
16FY hotel approx \$60,000										
2018 FY - Riverwood 27 homes - \$63,172, 18 new homes plus 18 unit apt complex										
steady bldg in 2018 FY										
2020 FY - 3 more apt complexes, 10 yr pyt plan, housing steady										
Group:	129,218	69,899	189,686	180,133	130,000	139%	160,000	0	160,000	123%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,905	5,411	8,938	15,790	7,500	211%	10,000		10,000	133%
371012 Interest Earnings to		32			0	0%			0	0%
Group:	3,905	5,443	8,938	15,790	7,500	211%	10,000	0	10,000	133%
Fund:	133,123	75,342	198,624	195,923	137,500	142%	170,000	0	170,000	123%
Grand Total:	2,094,856	1,995,049	2,502,254	2,285,710	2,099,557		3,839,859	0	3,839,859	



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5311 SEWER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
521531	Transfer to Sewer										
820	Transfers to Other Funds	55,000	146,605			0	0%	114,300		114,300	*****%
	transfer to 5310 for projects										
	2014-15 FY - actual \$120,029, balance of Frontage Rd and 3rd Ave West										
	2019 FY no planned exp projects in fund 5310										
	2020 FY - Lift station 2 and main extension - increased capacity portion (total project \$230,800)										
	Account:	55,000	146,605			0	***%	114,300	0	114,300	*****%
	Fund:	55,000	146,605			0	0%	114,300	0	114,300	*****%
											%
-----											
	Grand Total:	1,901,669	2,206,538	2,390,830	1,701,212	2,964,289		5,257,088	0	5,257,088	

**CITY OF COLUMBIA FALLS**  
**CAPITAL IMPROVEMENT PROGRAM - WATER AND SEWER**

(Major Projects - \$5000 and 5 Year Life)

Improvement Type	Item	5 Year Cost	Dept	Source of Funds	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Future
<b>Water Fund #5210</b>										
Machinery/Equipment	Reader/touch reader	\$ 12,000	Water	Water Service Revenue				\$ 12,000		
	Mini-Excavator 80% Water	\$ 36,800	Water	Water Service Revenue	\$ 36,800					
	Truck replacement/mileage	\$ 20,000	Water	Water Service Revenue	\$ 20,000					
	Truck replacement (6 yr)	\$ 38,000	Water	Water Service Revenue			\$ 38,000			
	Backhoe (1/3 shared)	\$ -	Water	Water Service Revenue					\$ 80,000	
		\$ -	Water	Water Service Revenue	\$ -	\$ -	\$ -	\$ 50,000		\$ 80,000
<b>Total Equipment</b>		<b>\$ 106,800</b>			<b>\$ 56,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>		<b>\$ 80,000</b>
Expansion/Improvements	New 1,800 gpm Water Well	\$ 1,350,000	Water	PIF/Loan/Grants	\$ 1,350,000					
	5th Ave EN 8" water main rep	\$ 100,000	Water	Water Service Revenue	\$ 100,000					
	Elevated Water Tank 800K	\$ -	Water	PIF/Loan/Grants						\$ 4,629,090
	Line replacement	\$ 300,000	Water	Water/Loans/PIF	\$ 1,450,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Total Exp/Improvements</b>		<b>\$ 1,750,000</b>			<b>\$ 1,450,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>Water Fund #5210</b>		<b>\$ 1,856,800</b>			<b>\$ 1,506,800</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ 100,000</b>	<b>\$ 4,809,090</b>
<b>Sewer Fund #5310</b>										
Machinery/Equipment	Sludge Storage Basin Mixer	\$ 40,000	Sewer	Sewer Service Revenue	\$ 40,000					
	Replace Poly Blend Unit	\$ 40,000	Sewer	Sewer Service Revenue	\$ 40,000					
	Digester Pump Speed Control sys	\$ 30,000	Sewer	Sewer Service Revenue	\$ 30,000					
	MLR piping valves	\$ 12,050	Sewer	Sewer Service Revenue	\$ 12,050					
	Portapotty/Jet rdr manhole & pad	\$ 5,000	Sewer	Sewer Service Revenue	\$ 5,000					
	Effluent Sampler	\$ 6,500	Sewer	Sewer Service Revenue	\$ 6,500					
	Sewer Camera Trailer	\$ 5,500	Sewer	Sewer Service Revenue	\$ 5,500					
<b>Total Equipment</b>		<b>\$ 139,050</b>			<b>\$ 139,050</b>					
Expansion Improvements	Lift Station #2/main rebuild	\$ 237,800	Sewer	Sewer/PIF	\$ 237,800					
	Bioreactor add'n, 2nd DAFT, Red.	\$ 3,500,000	Sewer	Sewer/Loan/Grant/PIF		\$ 3,500,000				
	Turbo blower, Eff N&P Analyzer	\$ -					\$ 400,000			
	Control Room/Break Room	\$ 400,000	Sewer	Sewer/Loan/Grant/PIF				\$ 20,000		
	Maint. Garage Improvements	\$ 20,000	Sewer	Sewer Service Revenue						\$ 300,000
	UV Disinfection Improvements	\$ -	Sewer	Sewer/Loan/Grant/PIF						\$ 4,500,000
	2nd BNR Basin	\$ -	Sewer	Sewer/Loan/Grant/PIF						\$ 30,000
	Line replacement	\$ 120,000	Sewer	Sewer/Loan					\$ 30,000	\$ 30,000
<b>Total Exp/Improvements</b>		<b>\$ 4,277,800</b>			<b>\$ 237,800</b>	<b>\$ 3,530,000</b>	<b>\$ 430,000</b>	<b>\$ 50,000</b>	<b>\$ 30,000</b>	<b>\$ 4,830,000</b>
<b>Sewer Fund #5310</b>		<b>\$ 4,416,850</b>			<b>\$ 376,850</b>	<b>\$ 3,530,000</b>	<b>\$ 430,000</b>	<b>\$ 50,000</b>	<b>\$ 30,000</b>	<b>\$ 4,830,000</b>

## **City of Columbia Falls, Montana**

Budget for Fiscal Year Ending June 30, 2020

### **G. PRIVATE PURPOSE TRUST FUNDS**

(7000)

Private purpose trust funds account for cash and other resources received by the City acting as a trustee or agent without equity ownership.

Private purpose trust funds are established to account for assets received by a government acting as a custodian on behalf of the individuals, private organizations or other governments. The City accounts for the receipt of taxes and other revenues and disbursement of those funds to the Fire Relief Association Pension Fund, 7120.

The Fire Relief Fund is funded on an actuarial basis. The 2020 FY funding is based on the actuarial completed as of June 30, 2019. The City's budgeted contribution amount funds the unfunded liability over a 5 year amortization period.



CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2019 - 2020

7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	15-16	16-17	17-18	18-19	Budget	Rec.	Budget	Change	Budget	Budget
-----										
310000 TAXES										
311010 Real Property Taxes	71,136	74,259	71,224	70,267	71,776	98%	50,473		50,473	70%
Tax levy to equal \$ 69,134 in funding with all other sources, part of 15-10-420, MCA maximum levy, updated actuarial, \$69,134 = 5 yr amortization of \$233,799 unfunded liability										
311020 Personal Property Taxes	1,572	1,892	2,485	1,597	0	***%			0	0%
311030 Motor Vehicle Taxes	17		3	3	0	***%			0	0%
312000 Penalty & Interest on	168	151	157	130	0	***%			0	0%
Group:	72,893	76,302	73,869	71,997	71,776	100%	50,473	0	50,473	70%
330000 INTERGOVERNMENTAL REVENUES										
335050 Insurance Premium	9,104	9,776	10,851	10,890	10,554	103%	10,890		10,890	103%
1.5 mills										
335230 State Entitlement	7,096	7,338	7,374	7,506	7,506	100%	7,771		7,771	104%
2020 FY 3.5% growth - \$7,771 2019 FY 1.79% growth - \$7,506										
Group:	16,200	17,114	18,225	18,396	18,060	102%	18,661	0	18,661	103%
Fund:	89,093	93,416	92,094	90,393	89,836	101%	69,134	0	69,134	76%
Grand Total:	89,093	93,416	92,094	90,393	89,836		69,134	0	69,134	

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

Page: 1 of 1  
Report ID: B240

7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes	Budget	Budget
420400	FIRE PROTECTION & CONTROL										
130	Employee Benefits					89,836	0%	69,134		69,134	77%
	per actuarial report completed effective June 30, 2019 - 5 year amortization - \$69,134										
	Account:					89,836	0%	69,134	0	69,134	77%
	Fund:					89,836	0%	69,134	0	69,134	77%
	Grand Total:					89,836		69,134	0	69,134	



CITY OF COLUMBIA FALLS

TAX INFORMATION  
2019-20 FY

REQUIRED AND SUPPLEMENTAL INFORMATION

FY 2019-20  
FINAL TAX LEVY SCHEDULE

Assessed Valuation: \$ 515,143,562  
 Tax Valuation: \$ 7,482,213  
 1 Mill Yields (10): \$ 7,482.213

(4)-(2) Carry-over	[1] Appropriation	[2] Resources Reserve	[3]=[1]+[2] Total Requirements	[4] Resources Available (Cash Plus receivables less current liabilities)	[5] Non-Tax Revenues	[6]=[4]+[5] Total Non-Tax Resources	[7]=[3]-[6] Property Tax Revenues	[8]=[6]+[7] Total Resources	[9]=[7]-[10] Mill Levy
367,888	1000 General	3,255,384	3,914,684	1,027,188	1,603,292	2,630,480	1,284,204	3,914,684	171.634
0									
0	7120 Fire Relief Pension	69,134	69,134	0	18,661	18,661	50,473	69,134	6.746
<b>SUBTOTAL</b>									<b>178.380</b>

See Mill Levy  
Limitations Schedule

<b>VOTED &amp; SPECIAL LEVIES</b>									
27,422	2372 Permissive Medical Levy	200,450	208,248	35,220	2,200	37,420	170,828	208,248	22.831
	3010 Pool GO Bond PD off 2019		0					0	0.000
291	3020 Street construction Bond	87,987	130,987	43,291	650	43,941	87,046	130,987	11.634
<b>SUBTOTAL</b>									<b>34.465</b>

<b>TOTAL</b>	\$ 3,612,955	\$ 710,098	\$ 4,323,053	\$ 1,105,699	\$ 1,624,803	\$ 2,730,502	\$ 1,592,551	\$ 4,323,053	212.845
<b>Last Year</b>	\$ 3,506,237	\$ 697,501	\$ 4,203,738	\$ 1,105,744	\$ 1,546,810	\$ 2,652,554	\$	\$ 4,203,738	TOTAL MILLS
							<b>TOTAL TAX</b>		

\*\*General Fund Cash Reserve Minimum:

Total Appropriations	\$ 3,255,384	18-19 fy	\$ 1,551,184	226.97
% of Operating Reserve	\$ 3,255,384	Inflation	\$ 41,367	
	\$ 651,077	Newly taxable	\$ 13,234	
			\$ 23,948	
				-14.13



**NON-LEVIED FUNDS - FINAL SUMMARY SCHEDULE**

Fiscal Year: 2019-2020

Fund No.	Fund Name	[1] Appropriation	[2] Resources Reserve	[3]=[1]+[2] Total Requirements	[4] Resources Available (Less Current Liabilities)	[5] Non-Tax Revenues	[6]=[4]+[5] Total Resources
Carry-over (#4-#2)							
194,138	Tax Increment District	194,138	-	194,138	194,138	0	194,138
0	2311 TEDD - Industrial Park	0.00	3,835	3,835	3,835	0	3,835
-11,204	2394 Building Code Enforcement Program	130,796	131,176	261,972	119,972	142,000	261,972
19,264	2400 Special Lighting Districts	49,883	20,772	70,655	40,036	30,619	70,655
109,090	2500 Street Maintenance District	468,913	86,109	555,022	195,199	359,823	555,022
32,980	2700 Cedar Creek Trust	174,223	1,000,798	1,175,021	1,033,778	141,243	1,175,021
0	2821 Special Road/Street Allocation Program	77,448	0	77,448	-	77,448	77,448
70,078	2820 Gas Tax	164,703	0	164,703	70,078	94,625	164,703
0	2917 Crime Victims Program	6,000	0	6,000	-	6,000	6,000
120,508	2940 CDBG-Home Program Grant	120,508	0	120,508	120,508	0	120,508
0	3534 SID 34	5,715	230	5,945	230	5,715	5,945
0	3536 SID 36	3,801	1,254	5,055	1,254	3,801	5,055
0	3538 SID 38	29,731	553	30,284	553	29,731	30,284
24,000	4000 C.I.P. General Improvements	140,000	27,010	167,010	51,010	116,000	167,010
156,500	4010 C.I.P. Park Improvements/Equipment	165,000	180,279	345,279	336,779	8,500	345,279
-20,883	4020 C.I.P. General Machinery & Equipment	152,200	163,194	315,394	142,311	173,083	315,394
305,089	4040 C.I.P. Street Construction	307,589	100,901	408,490	405,990	2,500	408,490
-100,696	5210 Water Operating Fund (1)	2,213,475	920,867	3,134,342	820,171	2,314,171	3,134,342
635,000	5211 Water Capital Expansion Fund	800,000	580,888	1,380,888	1,215,888	165,000	1,380,888
245,625	5310 Sewer Operating Fund (2)	1,436,313	1,001,496	2,437,809	1,247,121	1,190,688	2,437,809
-55,700	5311 Sewer Capital Expansion Fund	114,300	729,761	844,061	674,061	170,000	844,061
	<b>TOTAL</b>	\$ 6,754,736	\$ 4,949,123	\$ 11,703,859	\$ 6,672,912	\$ 5,030,947	\$ 11,703,859
5210	Water Fund*						
	Water Fund Operating	\$ 276,376	5310 Sewer Fund**				
	Water Capital Projects (New)	\$ 261,733					
	Water Bond Debt Req'd Reserve	\$ 35,308					
	Water Depreciation Reserve	\$ 246,754					
5211	Water Expansion Projects (New)	\$ 1,350,950					
		\$ 2,171,122	5311 Sewer Expansion Projects (New)				
	(1) Does not include Depreciation Expense - \$183,000						
	(2) Does not include Depreciation Expense - \$510,000						
	Total - Levied/Non-Levied Schedule		\$ 10,367,691				
	Total with Depreciation Expense		\$ 11,060,691				



**2019 Certified Taxable Valuation Information**  
(15-10-202, MCA)  
**Flathead County**  
CITY OF COLUMBIA FALLS

Certified values are now available online at [property.mt.gov/cov](http://property.mt.gov/cov)

1. 2019 Total Market Value <sup>1</sup> .....	\$	515,143,562
2. 2019 Total Taxable Value <sup>2</sup> .....	\$	8,124,055
3. 2019 Taxable Value of Newly Taxable Property.....	\$	134,253
4. 2019 Taxable Value less Incremental Taxable Value <sup>3</sup> .....	\$	7,482,213
5. 2019 Taxable Value of Net and Gross Proceeds <sup>4</sup> (Class 1 and Class 2).....	\$	-

6. TIF Districts				
<b>Tax Increment District Name</b>	<b>Current Taxable Value<sup>2</sup></b>	<b>Base Taxable Value</b>	<b>Incremental Value</b>	
COLUMBIA RISING	189,628	249,028	-	^
COLUMBIA FALLS URD (A	2,535,774	1,896,297	639,477	
COLUMBIA FALLS INDUS	64,400	62,035	2,365	

^ Increment based on the percentage of overall increment for the TIFD

Total Incremental Value \$ 641,842

Preparer Holly Dale

Date 7/31/2019

<sup>1</sup>Market value does not include class 1 and class 2 value

<sup>2</sup>Taxable value is calculated after abatements have been applied

<sup>3</sup>This value is the taxable value less total incremental value of all tax increment financing districts

<sup>4</sup>The taxable value of class 1 and class 2 is included in the taxable value totals

**For Information Purposes Only**

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

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

# Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA  
Aggregate of all Funds

FYE June 30, 2020

Entity Name: City of Columbia Falls

Reference Line	Enter amounts in yellow calls	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year (from Prior Year's form Line 17)	
	\$ 1,297,492	\$ 1,297,492
(2)	Add: Current year inflation adjustment @ 1.02%	
		\$ 13,234
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)	
		\$ -
(4)	Adjusted ad valorem tax revenue	
= (1) + (2) + (3)		\$ 1,310,726
<b><u>ENTERING TAXABLE VALUES</u></b>		
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	
	\$ 8,124,055	\$ 8,124,055
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)	
	\$ (641,842)	\$ (641,842)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)	
= (5) + (6)		\$ 7,482,213
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	
	\$ (134,253)	\$ (134,253)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)	
		\$ -
(10)	Adjusted Taxable value per mill	
= (7) + (8) + (9)		\$ 7,347,960
(11)	CURRENT YEAR calculated mill levy	
= (4) / (10)		178.38
(12)	CURRENT YEAR calculated ad valorem tax revenue	
= (7) x (11)		\$ 1,334,677
<b><u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u></b>		
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	
	0.00	0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills	
= (11) + (13)		178.38
(15)	Total current year authorized ad valorem tax revenue assessment	
= (7) x (14)		\$ 1,334,677
<b><u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u></b>		
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	
	178.38	178.38
(17)	Total ad valorem tax revenue actually assessed in current year	
= (7) x (16)		\$ 1,334,677
<b><u>RECAPITULATION OF ACTUAL:</u></b>		
(18)	Ad valorem tax revenue actually assessed	
= (10) x (16)		\$ 1,310,729
(19)	Ad valorem tax revenue actually assessed for newly taxable property	
		\$ 23,948
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)	
		\$ -
(21)	Total ad valorem tax revenue actually assessed in current year	
= (18) + (19) + (20)		\$ 1,334,677
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)	
= (14) - (16)		0.00



## Tax Analysis - 2018 - 2019

Tax Value Breakdown - Columbia Falls:		2018 Tax Value:		2019 Tax Value:		Change		% of Total	
						2017 - 2018	2018 - 2019	2017	2018
<b>Residential, Commercial and Industry</b>									
(Residential Share)		1.35	\$ 4,405,916.00	73.1%	1.35	2.26%	\$ 5,192,766.00	83%	75.3%
(Commercial Share)		1.89	\$ 1,522,408.00	25.3%	1.89	1.53%	\$ 1,666,874.00		17.86%
(Industry Share)		1.89	\$ 99,927.00	1.7%	1.89	12.89%	\$ 39,820.00		9.49%
<b>Total Class 4</b>			<b>\$6,028,251.00</b>			2.23%	<b>\$6,899,460.00</b>		<b>85%</b>
Mobile Homes		1.35	\$ 12,871.00		1.35	-3.11%	13,517.00	0%	0%
<b>Mac/I/Equip - Water Pollution/Rural Elec</b>		3.00	\$ 11,047.00		3.00	-4.65%	10,959.00	0%	-0.80%
<b>Business Equipment</b>		1.05-1.35-3.0	\$ 246,618.00			-15.07%	242,779.00	3%	-1.56%
<b>Utilities</b>		12.00	\$ 688,716.00		12.00	-6.00%	707,151.00	9%	2.68%
Real/mileage PERS		6.00	\$ 272,414.00		6.00	-5.97%	250,154.00	3%	-8.17%
Real/mileage PERS		3.12	\$ 56,093.00		3.20		60,064.00		
<b>Railroad/ Telecommunications</b>		15.12	\$ 19.00		15.12		20.00		
Non-qual AG Land Class 3		0.37	\$ 15.00		0.37		15.00		
Forest Land Class 1			\$ 7,259,951.00				\$8,124,055.00		
<b>Total City-Wide Tax Value</b>						<b>0.36%</b>	<b>\$864,104.00</b>		<b>100%</b>
		newly taxable	\$ 184,536.00				134,253.00		
		change in tax value	(\$158,850.00)				\$729,851.00		

Notes: 2009 - 2014 - 6 year phase in of property valuator  
2015 and 2016 - 2 year valuation, change in tax rates  
and calculation pursuant to State legislation  
2017 - beginning of 2 year valuation

# Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2020

Entity Name: City of Columbia Falls

Step A: Input in Yellow Cells		<u>Line 1</u> : BASE Year = Total <b>Actual</b> Annual Employer Contribution for Group Benefits in BASE Year	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made Employer Contributions to Group Benefits on July 1st
(1)	BASE Year	2000 \$39,104.00	\$232.76	14
(2)	Budgeting For	2020 \$256,143.00	\$1,016.44	21
(3)		Increase from BASE Year (Decreases will be reported as zero)	\$783.68	7

Step B:	Fiscal Year	2020
(4)	2019	Certified Taxable Valuation
		\$7,482,213.00

Step C:	Calculation of:	(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
(5)	BASE Contribution	\$58,656.00	\$197,487.00
(6)	Increase in Employer Contribution from BASE Year		

Step D: Must be deposited into Fund 2372	Fund #2372 Permissive Medical Levy		
Transition clause per L.2009 SB 491, Section 4, has expired.	Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Fund 2372 Total Generated Tax Revenue
(7)	2020	26.39	\$197,487.00
		Value Per Mill	\$7,482.21

## HISTORY – SPECIAL MAINTENANCE DISTRICTS

### STREET MAINTENANCE DISTRICT City-Wide Square Footage

FY 87/88	\$78,000 New/Creation
FY 88/89	\$ 74,315
FY 89/90	\$ 77,999
FY 90/91	\$ 75,000
FY 91/92	\$105,000
FY 92/93	\$105,000
FY 93/94	\$110,000
FY 94/95	\$100,000
FY 95/96	\$110,000
FY 96/97	\$136,000
FY 97/98	\$152,000
FY 98/99	\$152,000
FY 99/2000	\$162,990
FY 00/01	\$181,281
FY 01/02	\$194,500
FY 02/03	\$194,800
FY 03/04	\$212,000
FY 04/05	\$228,245
FY 05/06	\$234,813
FY 06/07	\$258,260
FY 07/08	\$279,420
FY 08/09	\$310,000
FY 09/10	\$310,000
FY 10/11	\$301,000
FY 11/12	\$301,000
FY 12/13	\$301,000
FY 13/14	\$301,000
FY 14/15	\$301,000
FY 15/16	\$301,000
FY 16/17	\$301,000
FY 17/18	\$301,000
FY 18/19	\$301,000
FY 19/20	\$316,000

302 – Street Maintenance District  
= \$0.0076348917 per sq ft  
39,424,266.07 Square Footage

### LIGHTING DISTRICT Front Footing / Specified Areas

FY 87/88	\$10,349
FY 88/89	\$14,200
FY 89/90	\$16,000
FY 90/91	\$11,000
FY 91/92	\$12,000
FY 92/93	\$ 9,000
FY 93/94	\$12,000
FY 94/95	\$11,000
FY 95/96	\$14,500
FY 96/97	\$14,500
FY 97/98	\$14,500
FY 98/99	\$14,500
FY 99/2000	\$15,500
FY 00/01	\$15,500
FY 01/02	\$15,800
FY 02/03	\$15,800
FY 03/04	\$32,500
FY 04/05	\$31,500
FY 05/06	\$27,500
FY 06/07	\$33,000
FY 07/08	\$40,000
FY 08/09	\$40,000
FY 09/10	\$40,000
FY 10/11	\$40,000
FY 11/12	\$40,000
FY 12/13	\$40,000
FY 13/14	\$40,000
FY 14/15	\$40,000
FY 15/16	\$33,928
FY 16/17	\$33,928
FY 17/18	\$33,928
FY 18/19	\$33,349
FY 19/20	\$30,049

301 – Special Lighting District  
= \$0.140279 per front foot  
237,734.03 Front Footage



