

MONTANA DEPARTMENT OF ADMINISTRATION
Local Government Services Bureau

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

MONTANA
CITY OF COLUMBIA FALLS
FINAL
BUDGET DOCUMENT



Fiscal Year ended June 30, 2019

City of Columbia Falls

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

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
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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2019, was prepared according to law and adopted by the City Council, City of Columbia Falls, on September 4, 2018; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed  Date 9/13/2018
Mayor

Signed  Date 9/13/2018
City Manager

RESOLUTION NO. 1782

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, 2018 AND ENDING JUNE 30, 2019, 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, 2018, and ending June 30, 2019, 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."

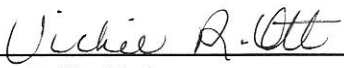
Section Five: This Resolution shall be effective immediately upon its passage and approval by the City Council.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, THIS 4TH DAY OF SEPTEMBER, 2018. THE COUNCIL VOTING AS FOLLOWS:

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

NOES: None

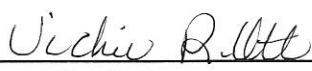
ABSENT: None


Deputy City Clerk

APPROVED BY THE MAYOR OF COLUMBIA FALLS, MONTANA, THIS 11TH DAY OF SEPTEMBER, 2018.


Mayor

ATTEST:


Deputy City Clerk



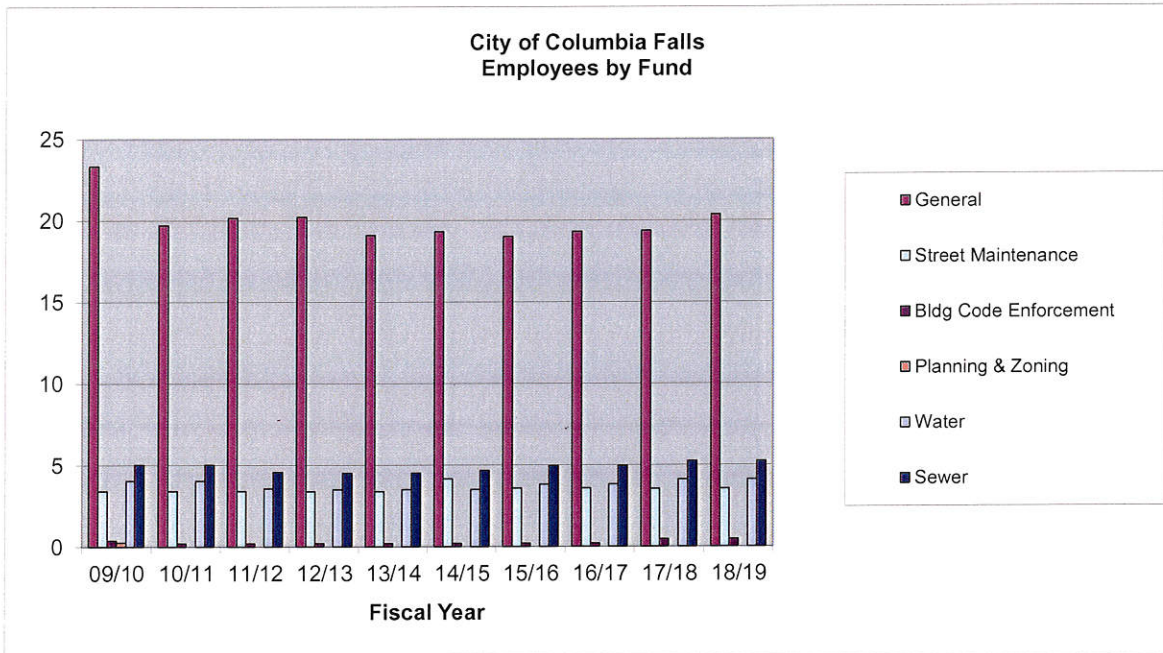
City of Columbia Falls

CLASS OF CITY.....	Third
COUNTY LOCATED IN.....	Flathead
YEAR ORGANIZED.....	1909
REGISTERED VOTERS.....	2,956
AREA (acres).....	1,455
POPULATION OF CITY(2010 Census – 4,688).....	5,355 2017 Est.
FORM OF GOVERNMENT.....	Commission/ Manager
NUMBER OF EMPLOYEES (ELECTED).....	None
NUMBER OF EMPLOYEES (NON-ELECTED).....	33.70 FTE
MILES OF STREETS AND ALLEYS.....	40.11
MUNICIPAL WATER	
NUMBER OF CONSUMERS.....	2,101
WATER RATE PER 1,000 GALLONS.....	\$1.00 - \$1.77
SEWER RATES PER 1,000 WATER GALLONS USED	\$5.00

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Donald W. Barnhart	Dec 31, 2021
Council/Commission	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
City Manager	Susan M. Nicosia, CPA, MPA	No Term
Attorney	Justin Breck	Dec 31, 2019
Chief of Police	Clint Peters	No Term
Finance Director	Sandy Carlson	No Term
City Clerk	Barb Staaland	No Term
City Judge	Kristi L. Curtis	Dec 31, 2019
Water/Sewer Clerk	Vickie Ott	No Term
Fire Chief	Rick Hagen	No Term

City of Columbia Falls Schedule of Personnel Levels

Year	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19
General	23.32	19.70	20.14	20.21	19.09	19.31	19.01	19.30	19.36	20.35
Street Maintenance	3.40	3.40	3.40	3.38	3.38	4.16	3.59	3.59	3.55	3.55
Bldg Code Enforcement	0.37	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.46	0.46
Planning & Zoning	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	4.03	4.03	3.57	3.51	3.51	3.51	3.81	3.81	4.11	4.11
Sewer	5.01	5.01	4.56	4.5	4.50	4.67	4.94	4.94	5.23	5.23
Total	36.38	32.34	31.87	31.80	30.68	31.85	31.55	31.84	32.71	33.70

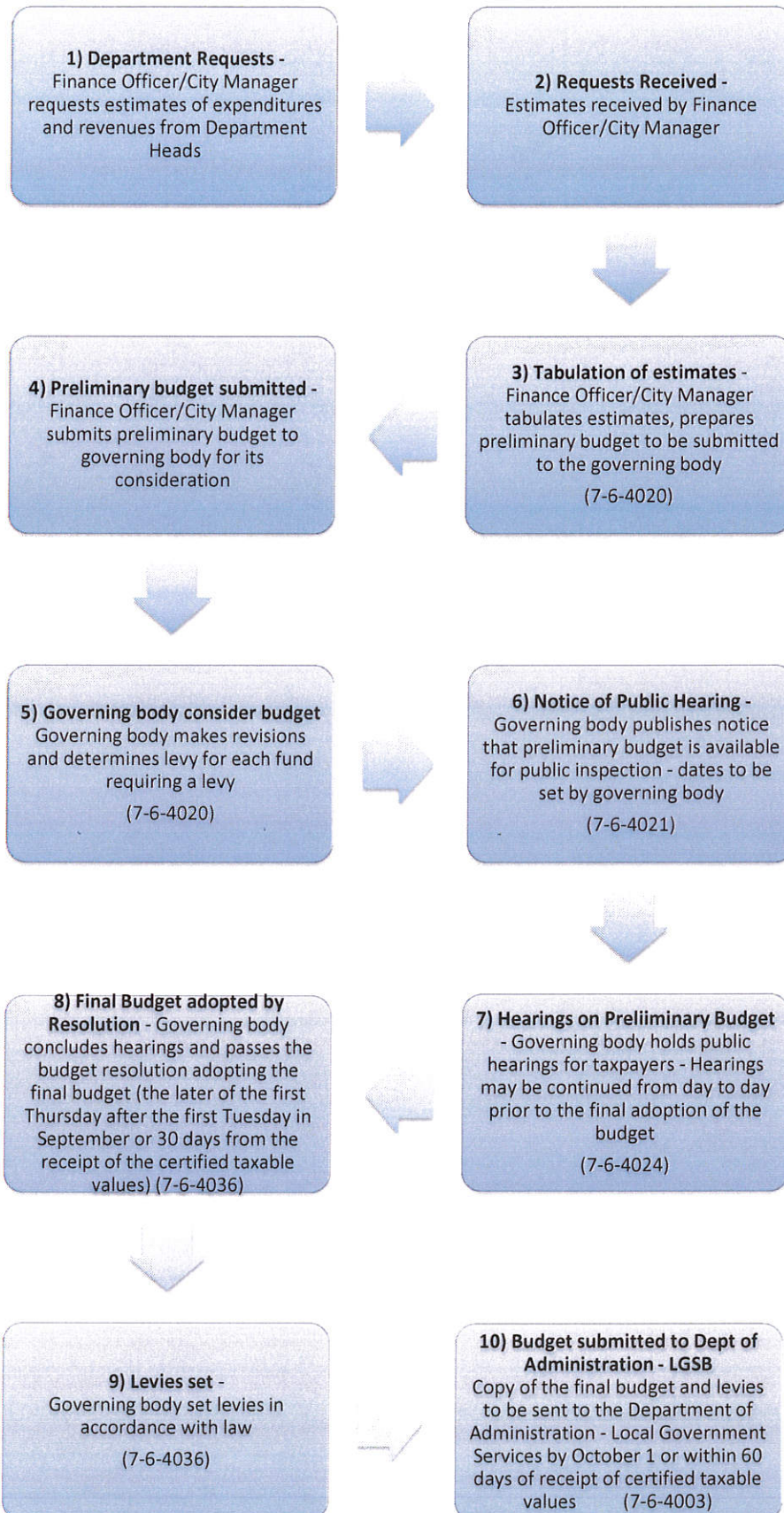


CITY OF COLUMBIA FALLS
EMPLOYEE ALLOCATION BY FUND

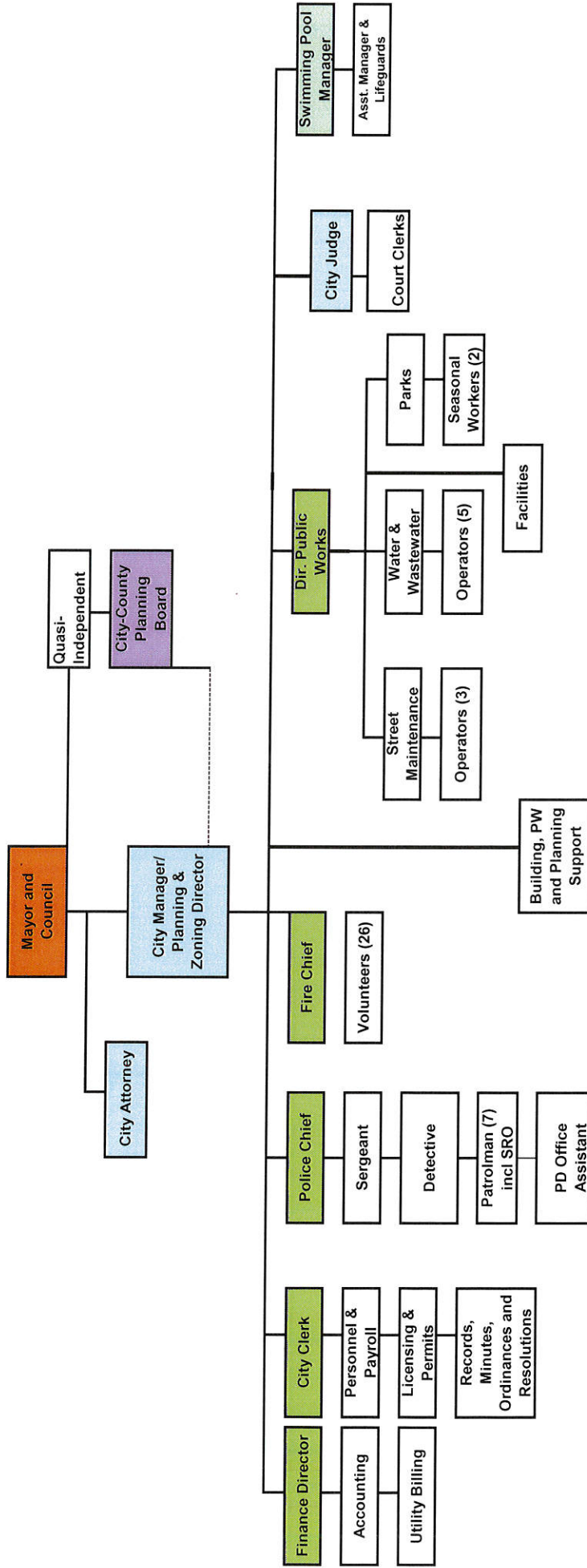
<u>FUND/Dept.</u>	<u>FTE 11-12</u>	<u>FTE 12-13</u>	<u>FTE 13-14</u>	<u>FTE 14-15</u>	<u>FTE 15-16</u>	<u>FTE 16-17</u>	<u>FTE 17-18</u>	<u>FTE 18-19</u>
General - Court	2.79	2.79	2.84	2.84	2.44	2.45	2.45	2.45
Admin	.48	.48	.48	.48	.48	.48	.33	.33
Finance	1.49	1.37	1.37	1.49	1.49	1.49	1.54	1.54
Facilities	.91	.91	.10	.11	.11	.11	.11	.10
Police	10.00	10.00	10.00	10.00	10.00	10.00	10.00	11.00
Fire	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks	1.20	1.20	1.20	1.35	1.35	1.34	1.34	1.34
Pool	2.07	2.26	1.88	1.85	1.95	2.24	2.12	2.12
Trees	.14	.14	.14	.13	.13	.13	.11	.11
Flood Control	.03	.03	.03	.03	.03	.03	.03	.03
Planning/Zoning	0.03	.03	.03	.03	.03	.03	.33	.33
Total General Fund	20.14	20.21	19.09	19.31	19.01	19.30	19.36	20.35
Bldg Code Enforcement Fund	.20	.20	.20	.20	.20	.20	.20	.46
Street Maintenance Fund	3.40	3.38	3.38	4.16	3.59	3.59	3.55	3.55
Water Fund	3.57	3.51	3.51	3.51	3.81	3.81	4.11	4.11
Sewer Fund	4.56	4.50	4.50	4.67	4.94	4.94	5.23	5.23
TOTAL FUNDS	31.87	31.80	30.68	31.85	31.55	31.84	32.71	33.70

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		
								Voted Levy	Med. Levy	Total Mills
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
^^10-11 amended calculation				156.436						
11-12	6,183,419	2.47%	156.436	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

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 3010 GO Bond - Pool
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, 2019

130 6th 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 4, 2018

Mayor, Council and Citizens:

The 2018-19 FY budget appropriations recommended for approval are \$8,768,648 compared to the final amended budget of \$8,758,168 for the 2017-18 FY, representing a 0.12% increase:

	FY 2018-2019	FY 2017-2018 As Amended	Change
General Fund	\$ 3,110,860.00	\$ 2,916,346.00	\$ 194,514.00
Special Revenue Funds	\$ 1,442,323.00	\$ 1,392,336.00	\$ 49,987.00
Debt Service Funds	\$ 198,035.00	\$ 186,628.00	\$ 11,407.00
Capital Project Funds	\$ 963,305.00	\$ 735,797.00	\$ 227,508.00
Water	\$ 1,077,159.00	\$ 1,216,760.00	\$ (139,601.00)
Sewer	\$ 1,887,130.00	\$ 2,220,465.00	\$ (333,335.00)
Fire Relief Pension	\$ 89,836.00	\$ 89,836.00	\$ -
Total	\$ 8,768,648.00	\$ 8,758,168.00	\$ 10,480.00 0.12%

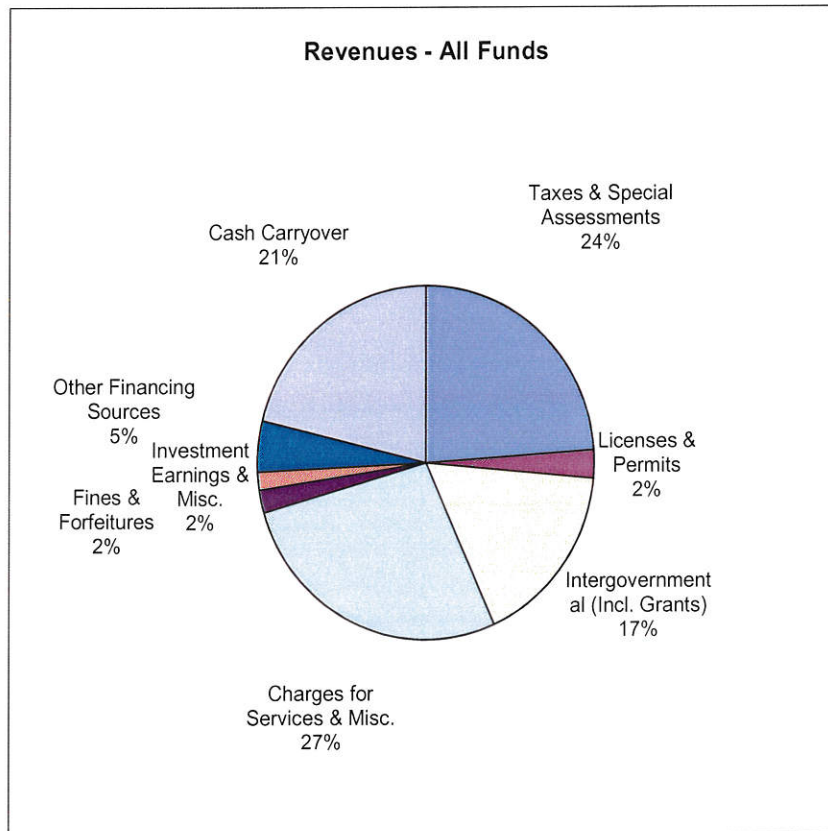
The annual appropriations are significantly impacted by grant programs and capital projects. Last year's Water and Sewer Enterprise Fund budgets included the Riverwood Main extension project. This year's General Fund includes an additional full-time police officer and a full-time Fire Marshall position. City Council and Administration studied the public safety needs extensively and determined that the City needed to add an additional police officer due to the 33% increase in population since the last officer was added over 20 years ago. City Council also approved a Fire Marshall position contingent upon the receipt of a federal SAFER Grant that will fund 70% of the cost. As the main operational fund for the City, the General Fund is discussed in detail below.

The City Council and Administration will spend the next few months studying long-term public safety funding including, but not limited to, the optional resort tax or a voted levy. The public will be invited to join the City in evaluating all options before any public vote. The public safety needs are not being met by the current available resources.

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.

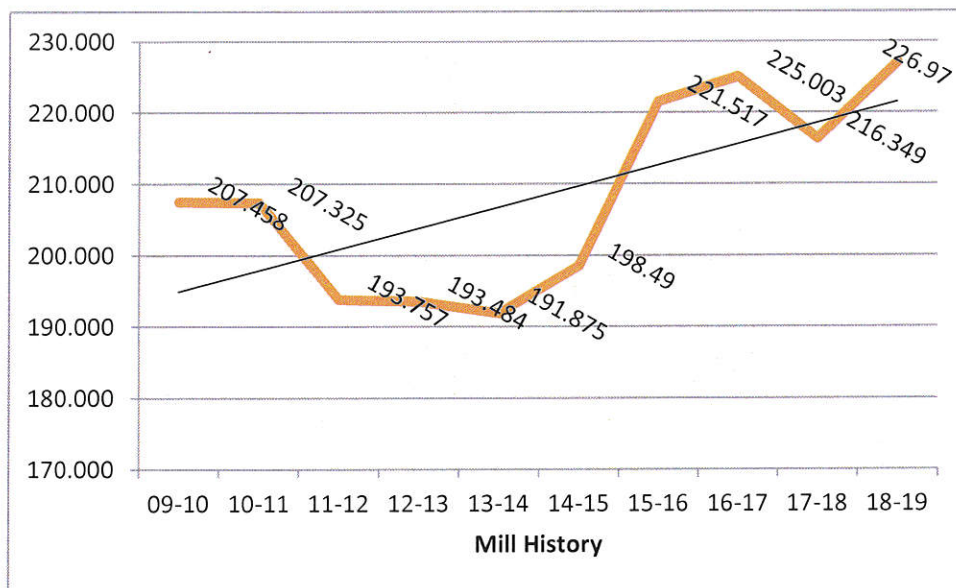
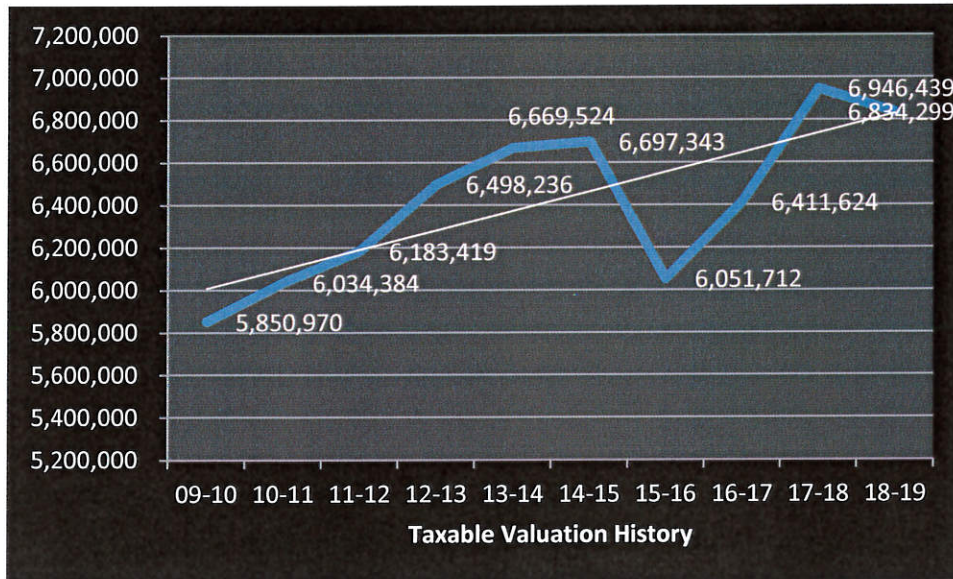
HOW WE'RE DOING IT

	General	Special Revenue	Debt Service	Capital Projects	Water	Sewer	Fire Relief	Total	Per Capita 5,300 est
Property Taxes	\$ 1,227,216	\$ 122,760	\$ 131,192				\$ 71,776	\$ 1,552,944	\$ 293
Special Assessments	\$ -	\$ 335,019	\$ 39,952					\$ 374,971	\$ 71
Licenses & Permits	\$ 69,200							\$ 69,200	\$ 13
Intergovernmental Revenue	\$ 1,023,304	\$ 92,837		\$ 232,351			\$ 18,060	\$ 1,366,552	\$ 258
Charges for Services	\$ 145,145	\$ 139,600			\$ 875,200	\$ 1,168,344		\$ 2,328,289	\$ 439
Fines & Forfeitures	\$ 162,200	\$ 6,000						\$ 168,200	\$ 32
Investment Earnings & Misc	\$ 10,000	\$ 55,543	\$ 750	\$ 10,900	\$ 29,971	\$ 26,042		\$ 133,206	\$ 25
Other Financing Sources	\$ 116,491	\$ 31,695		\$ 228,556				\$ 376,742	\$ 71
Cash Carryover	\$ 357,304	\$ 658,869	\$ 26,141	\$ 491,498	\$ (11,012)	\$ 182,744	\$ -	\$ 1,705,544	\$ 322
Total	\$ 3,110,860	\$ 1,442,323	\$ 198,035	\$ 963,305	\$ 894,159	\$ 1,377,130	\$ 89,836	\$ 8,075,648	\$ 1,524



The 2018-19 FY revenues are \$261,070 higher than the previous year's \$7,814,578 (3.3%). The only revenue to decrease is Other Financing Sources in the amount of \$268,749. The 2017-18 FY Other Financing Sources included \$340,000 in Bond Proceeds for the Riverwood Water and Sewer Main Project. Cash carryover increased by \$193,059 to fund planned capital projects and operations. Taxes and Assessments increased by \$52,601, 2.8%. Charges for Services revenue increased \$150,585, reflecting the increase in the Water and Sewer base rates. Anticipated Investment Earnings increased by approximately \$16,000 due to the increase in investment rates. 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 2019 FY amount includes a 1.79% growth increase as determined by the State Legislature. Unfortunately, this program is subject to legislative attack each session. For the 2019 FY, the City will receive \$722,543 allocated between the General Fund (\$715,037) and the Fire Relief Pension Fund (\$7,506), representing 53% of the total Intergovernmental Revenues. The City will also receive a \$232,351 MACI Grant this year to replace the Street Sweeper and tanks in the Street Department.

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 0.82% for the 2019 FY, resulting in \$10,054 new tax dollars. The City can also levy mills on the newly taxable property, certified at \$184,536. The tax dollars generated on the newly taxable property equal \$35,034. The number of mills levied is directly influenced by the certified taxable valuation. As indicated on the charts below, when the taxable valuation decreases, there is a corresponding increase in mills levied:



The City's General 2018 certified taxable valuation decreased to a value of \$6,834,299 compared to last year's value of \$6,946,439, a decrease of \$112,140, or 1.61%. The total taxable value for the City was certified on September 4, 2018 at \$7,259,951, a mere 0.36% growth rate over the prior year. The flat growth rate was unexpected due to the significant amount of construction over the last two years. A deep-dive into the makeup of the overall taxable valuation revealed

that Class 4 property increased by 2.23% which reflects over \$9 million in growth. However, other major components of the tax base including Utilities, Railroad, Telecommunications and Business Equipment all decreased in value. (See the Tax Information Section of this Budget for detailed information).

To have adequate funding, the City must raise the number of mills levied when the taxable valuation decreases. This year, the City levied 10.621 mills more than the previous year:

Tax Impact:	Tax Value	17-18 Mills	18-19 Mills
\$200,000 Home	2,700	216.349	226.97
City Taxes	\$	584.14	\$ 612.82
Increase		\$	28.68

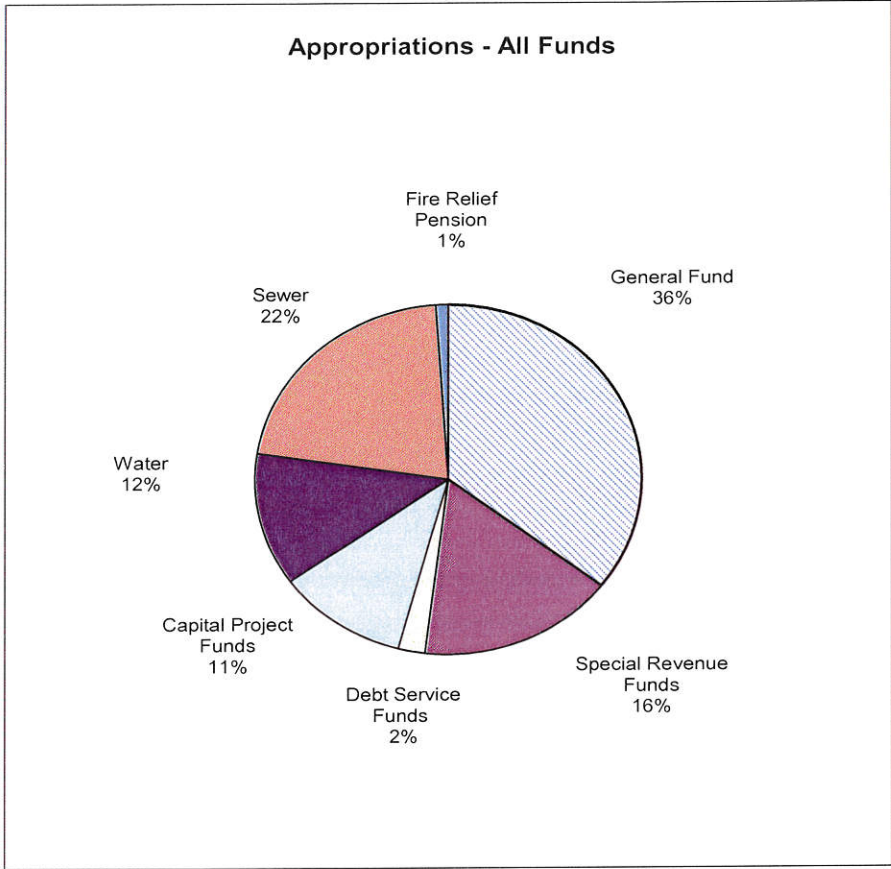
A last minute recertification in the taxable value by MT Department of Revenue resulted in 5.49 mills or over half of the increase.

However, in the prior year, when the valuation increased 8.34%, the mills and taxes were correspondingly reduced:

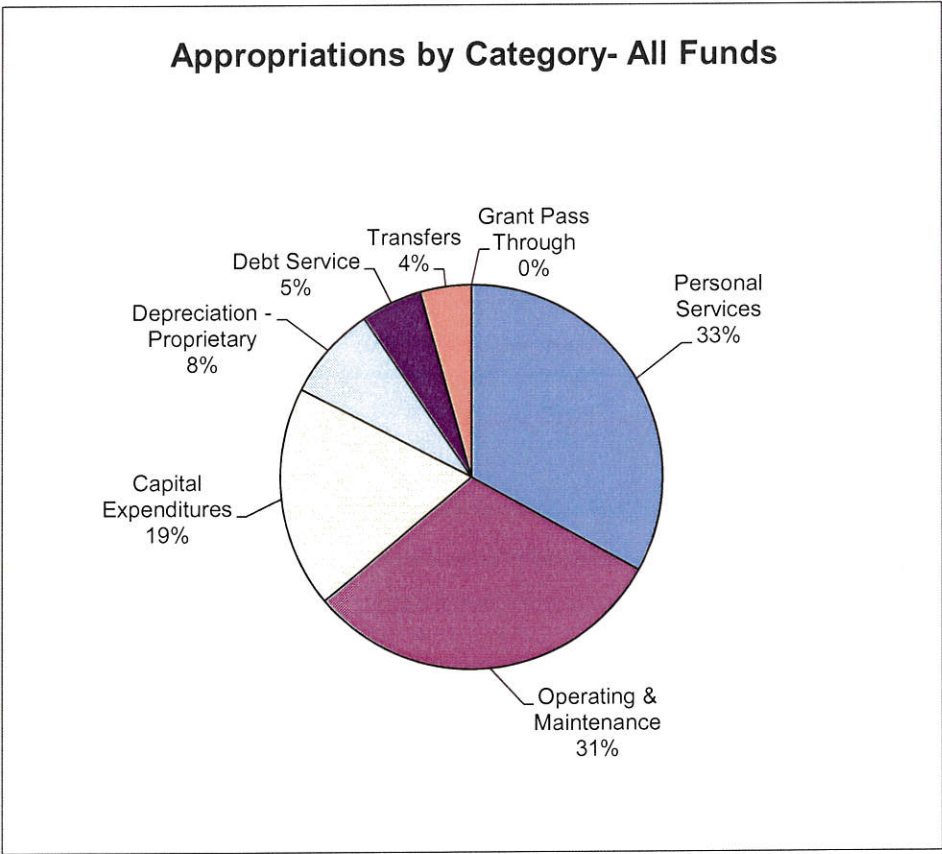
Tax Impact	Tax Value	16-17 Mills	17-18 Mills
\$200,000 Home	2,700	225.003	216.349
City Taxes	\$	607.51	\$ 584.14
Reduction		\$	23.37

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

	General	Special Revenue	WHAT WE'RE DOING		Water	Sewer	Fire Relief	Total	Per Capita
			Debt Service	Capital Projects					5,300 est
General Government (Legislative, Administration, Finance, Planning, Building, Comp Ins, Legal)	\$ 634,858	\$ 279,991					\$ 89,836	\$ 1,004,685	\$ 190
Public Safety (Police, Fire and Court incl Prosecution)	\$ 1,807,133	\$ 6,000		\$ 69,000				\$ 1,882,133	\$ 355
Parks and Recreation (Tree City, Parks, Pool)	\$ 261,063			\$ 165,000				\$ 426,063	\$ 80
Facility Maintenance including Dam	\$ 121,674			\$ 56,000				\$ 177,674	\$ 34
Capital Outlay Funding	\$ 267,860	\$ 57,500			\$ 45,000	\$ 381,050		\$ 751,410	\$ 142
Debt Service	\$ 13,272		\$ 198,035		\$ 30,377	\$ 216,499		\$ 458,183	\$ 86
Community Development		\$ 535,928						\$ 535,928	\$ 101
Streets, Sidewalks, Bikepaths	\$ 5,000	\$ 562,904		\$ 673,305				\$ 1,241,209	\$ 234
Water Utility					\$ 818,782			\$ 818,782	\$ 154
Sewer Utility						\$ 779,581		\$ 779,581	\$ 147
Depreciation (non-cash expenditure)					\$ 183,000	\$ 510,000		\$ 693,000	\$ 131
Total	\$ 3,110,860	\$ 1,442,323	\$ 198,035	\$ 963,305	\$ 1,077,159	\$ 1,887,130	\$ 89,836	\$ 8,768,648	\$ 1,654



The object breakdown is as follows:



Fiscal Year 2018-2019
Appropriations by Category- All Funds

	FY 2018-2019	
Personal Services	\$ 2,899,298	33.06%
Operating & Maintenance	\$ 2,705,214	30.85%
Capital Expenditures	\$ 1,636,211	18.66%
Depreciation - Proprietary	\$ 693,000	7.90%
Debt Service	\$ 458,183	5.23%
Transfers	\$ 376,742	4.30%
Grant Pass Through	\$ -	
Total	\$ 8,768,648	

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. Personal Services costs are \$2,899,298 City-wide for the 33.70 FTE, making up 33.06% of the budget appropriations. Personal Services costs increased \$232,326 over the prior year, reflecting the additional full-time police officer, Fire Marshall position, 3% base pay increases and increased employer costs. Capital expenditures in the amount of \$1,636,211 make up 18.66% of the budget, down \$619,000 from the prior year and non-cash depreciation in the enterprise funds is 7.90% at \$693,000. Operations and maintenance items include supplies, small equipment, contracted services, and utilities total \$2,705,214 and make up 30.85% of the budget appropriations. Operating transfers total \$376,742 of the total budget appropriations. Transfers from the General Fund to Capital Improvement Funds are based on available funding. This year's transfers include a transfer to Building Improvements for \$35,000 and General Equipment Fund of \$ 175,860, permitted transfers from the Permissive Medical Levy Fund to the General Fund and Street Maintenance Fund totaling \$148,186 and from the Gas Tax Fund to the General Equipment Fund in the amount of \$17,696.

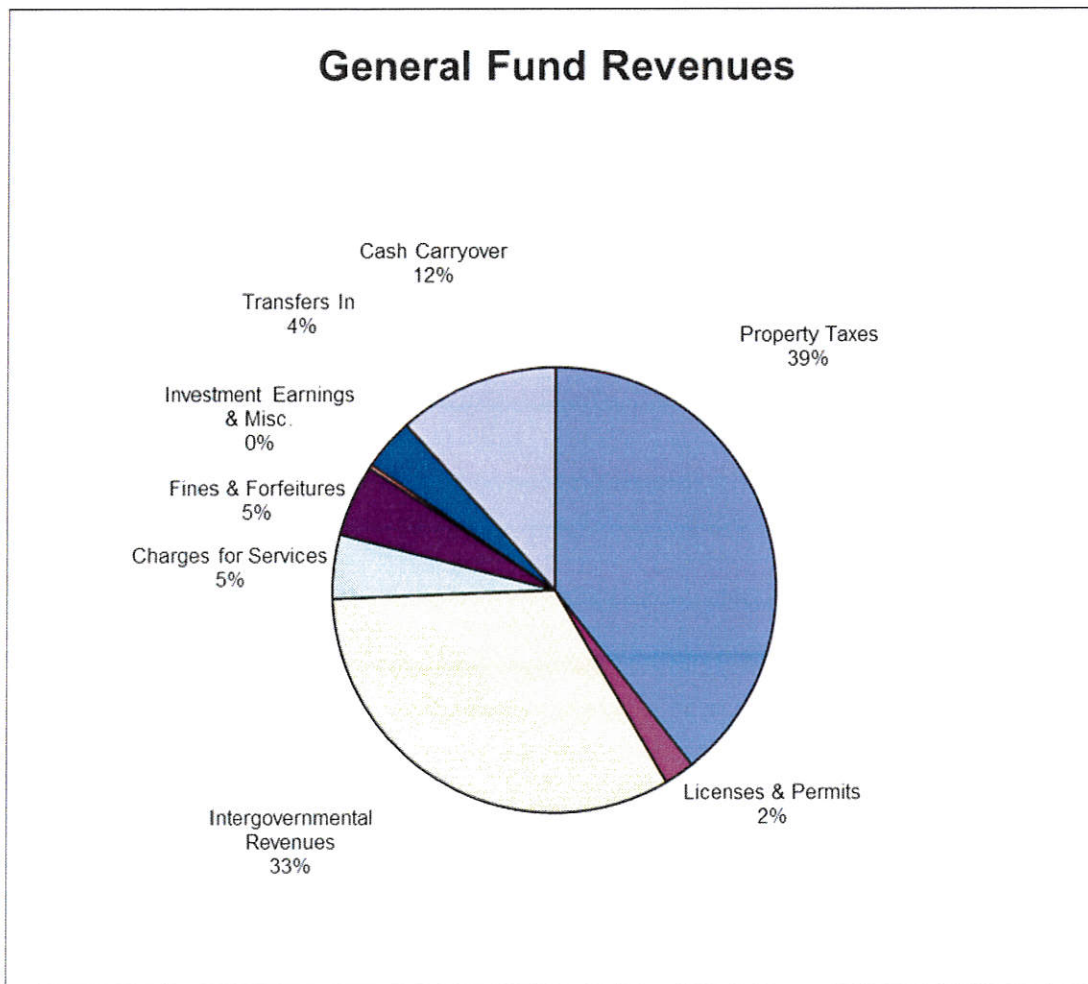
Detailed expenditures by fund, activity and object are included within the budget document.

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

**CITY OF COLUMBIA FALLS
Fiscal Year 2018-2019
General Fund Revenues**

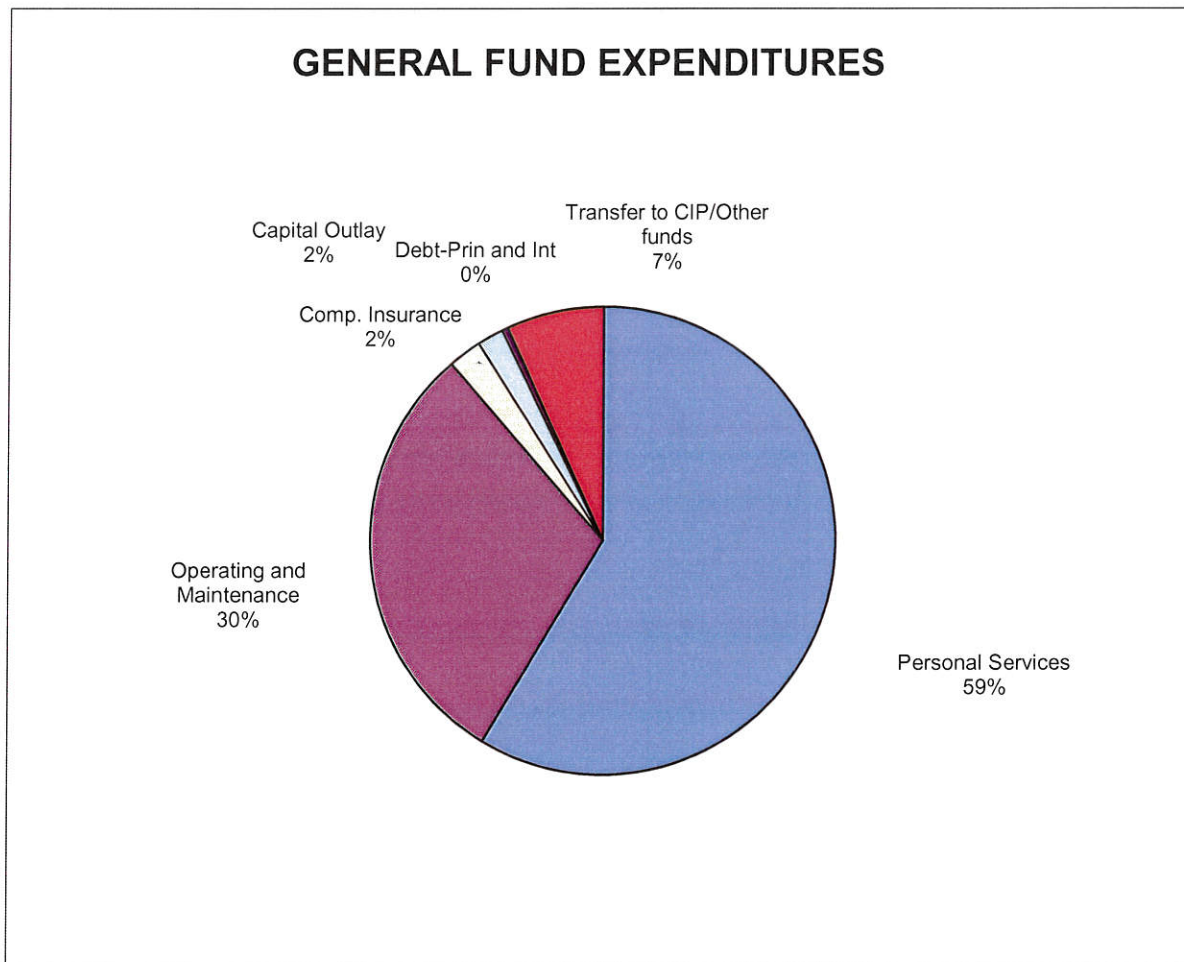
Property Taxes	\$	1,227,216	39.4%
Licenses & Permits	\$	69,200	2.2%
Intergovernmental Revenues	\$	1,023,304	32.9%
Charges for Services	\$	145,145	4.7%
Fines & Forfeitures	\$	162,200	5.2%
Investment Earnings & Misc.	\$	10,000	0.3%
Transfers In	\$	116,491	3.7%
Cash Carryover	\$	<u>357,304</u>	11.5%
Total	\$	3,110,860	

The General Fund is funded approximately 2/3 by Property Taxes and State Entitlement revenues. The cash carryover is fairly consistent from year to year with this year's carryover about \$9,500 more than the 2018 FY.



CITY OF COLUMBIA FALLS
Fiscal Year 2018- 2019
General Fund Expenditures

Personal Services	\$ 1,823,254	58.62%
Operating and Maintenance	\$ 933,820	30.03%
Comp. Insurance	\$ 71,854	2.31%
Capital Outlay	\$ 57,000	1.83%
Debt-Prin and Int	\$ 13,272	0.43%
Transfer to CIP/Other funds	\$ 210,860	6.78%
Total	\$ 3,110,060	

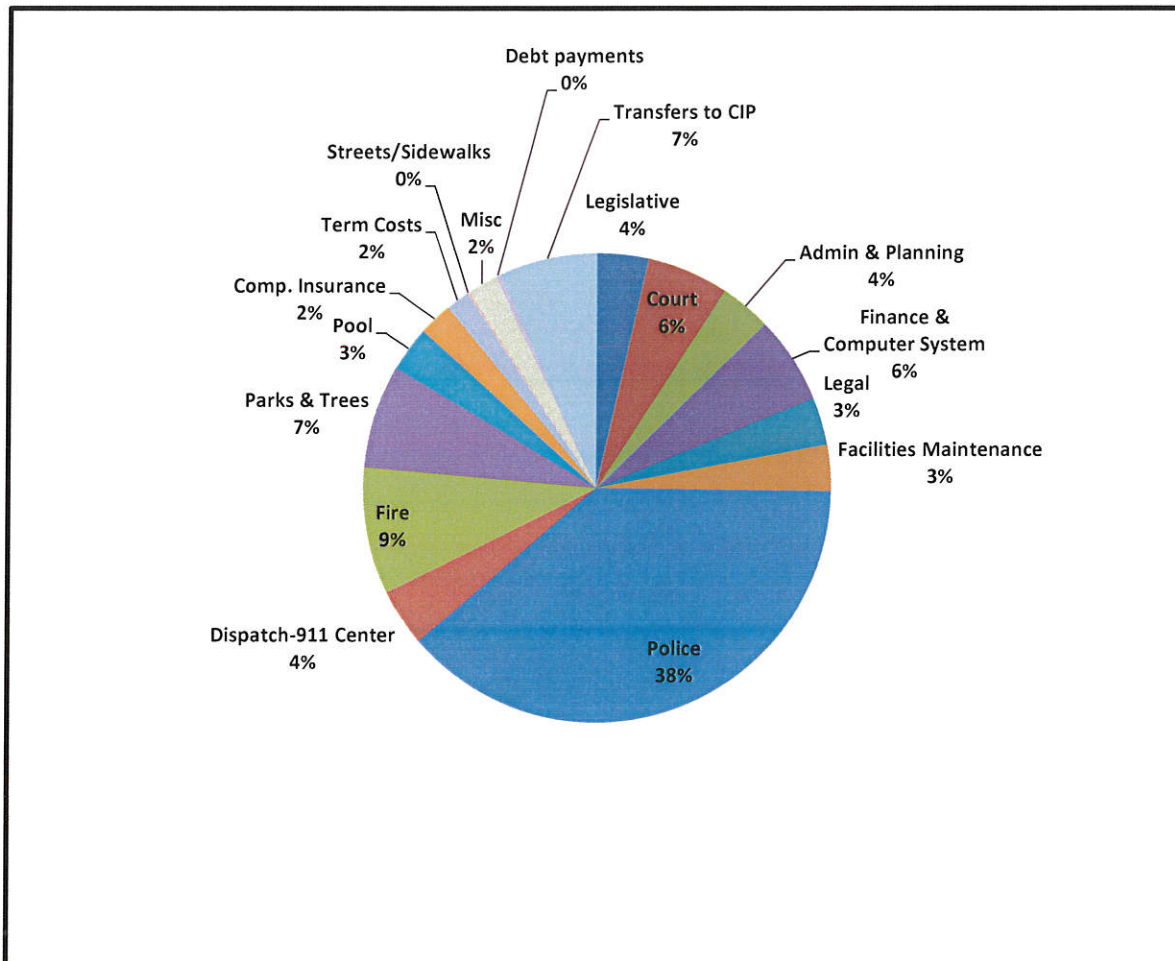


As discussed above, this year's General Fund includes an additional full-time police officer, bringing the total to 9.0 FTE. The City also added a Fire Marshall position that will be filled only if the City is awarded a federal SAFER grant. The Fire Marshall position is shared with the Columbia Falls Rural Fire District which provides 50% of the funding, just as with the Fire Chief position. There were no other employee additions in the General Fund. The General Fund Transfers Out to Capital includes the equivalent of 3.96 carry over mills or approximately

\$26,000. These mills were essential to funding the capital needs of the City as outlined in the Capital Projects Funds.

**Fiscal Year 2018 - 2019
General Fund Expenditures**

	2018-19	2017-18	Change
Legislative	\$ 109,977	\$ 100,326	\$ 9,651
Court	\$ 174,711	\$ 178,974	\$ (4,263)
Admin & Planning	\$ 110,645	\$ 105,369	\$ 5,276
Finance & Computer System	\$ 187,773	\$ 191,420	\$ (3,647)
Legal	\$ 102,461	\$ 103,110	\$ (649)
Facilities Maintenance	\$ 98,741	\$ 87,696	\$ 11,045
Police	\$ 1,196,912	\$ 1,081,476	\$ 115,436
Dispatch-911 Center	\$ 124,281	\$ 119,214	\$ 5,067
Fire	\$ 271,967	\$ 186,821	\$ 85,146
Parks & Trees	\$ 221,580	\$ 248,851	\$ (27,271)
Pool	\$ 96,483	\$ 95,142	\$ 1,341
Comp. Insurance	\$ 71,854	\$ 73,450	\$ (1,596)
Term Costs	\$ 50,500	\$ 50,500	\$ -
Streets/Sidewalks	\$ 5,000	\$ 5,000	\$ -
Misc	\$ 63,843	\$ 125,909	\$ (62,066)
Debt payments	\$ 13,272	\$ 13,088	\$ 184
Transfers to CIP	\$ 210,860	\$ 150,000	\$ 60,860
			\$ -
Total	\$ 3,110,860	\$ 2,916,346	\$ 194,514



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 Intercap loan for the Sewer Jet Rodder was paid off in August 2017.

FY18-19	
Bond Coverage Calculation	
Water	
Maximum	\$ 31,879.00
	125% \$ 39,848.75
Est Op Rev *	\$ 881,171.00
Est Op Exp **	\$ 809,282.00
	\$ 71,889.00
Difference	\$32,040.25
Sewer	
Maximum	\$ 217,449.00
	125% \$ 271,811.25
Est Rev *	\$ 1,171,886.00
Est Exp **	\$ 772,081.00
	\$ 399,805.00
Difference	\$127,993.75
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	\$ 894,159.00		
Water Revenues (w/o PIF)	\$ 763,171.00	\$	(130,988.00)
Sewer Expenses requiring Cash Outlay	\$ 1,377,130.00		
Sewer Revenues (w/o PIF)	\$ 1,056,886.00	\$	(320,244.00)

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 2018-19 FY Water Fund budget includes significant funding for leak detection. The Water PER prioritized finding the 20 million gallon loss per month and to begin work on 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 and purchasing a truck for hauling bio solids. Other major outlays include Grit Pump and Daft Recycle Pump replacements or major overhauls. The City will also invest in a Sewer Camera to complete the City's main cleaning and inspecting duties.

The Capital Projects Funds include appropriations for replacing the concrete pad in front of the Fire Station, utilizing available funding for street reconstruction/overlays, police and fire equipment, loader and blade for the street department and continued park improvements. The General Equipment Fund includes the street sweeper and tanks that are 86% funded from a federal MACI grant. The City's 14% match came from the Gas Tax Fund as permitted under state statute. The City is working on a Transportation Alternative Grant with the engineering firm of Morrison and Maierle to complete the Railroad Street sidewalk. The City has set aside \$135,000 in matching funds for the project and will submit the grant application later this year.

The 2018-19 Fiscal Year Budget is respectfully submitted to the Mayor and Council for final approval on September 4, 2018. Line-item adjustments can be approved by the City Manager except for personnel and capital outlay items pursuant to Resolution # 1782.

The Special Gas Tax Fund will require a hearing and a resolution adopting the overlay project to be selected by City Council. Additionally, the Tax Increment Fund (TIF) tax revenue will not be known until all taxing jurisdictions have set their levies. After receiving the TIF tax revenue, Council will hold a public hearing and adopt an updated budget based on the Urban Renewal Plan.

Sincerely,

A handwritten signature in blue ink, appearing to read "Susan M. Nicosia", written over a horizontal line.

Susan M. Nicosia, CPA, MPA
City Manager

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2019

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. Beginning with 2011 fiscal year, this fund includes the activity formerly accounted for in Fund 2190 Comprehensive Insurance, Fund 2250 Planning and Fund 2370 PERS.

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CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

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Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
1000 GENERAL FUND										
310000 TAXES										
311010 Real Property Taxes	1,037,864	966,183	1,051,435	1,127,343	1,153,320	98%	1,225,716		1,225,716	106%
Limited to \$ 1,297,492 per 15-10-42										
Increase of \$10,054 for inflation, .82%, increase of \$35,034 for new growth										
Fire Relief - \$71,776 - 10.502 mills										
Balance to General = 1,225,716 - 179.348 mills										
311020 Personal Property Taxes	10,322	20,787	25,768	37,456		0 ***%			0	0%
w/ real taxes										
311030 Motor Vehicle Taxes	188	330		51		0 ***%			0	0%
312000 Penalty & Interest on	4,425	2,252	2,143	2,394	1,500	160%	1,500		1,500	100%
Group:	1,052,799	989,552	1,079,346	1,167,244	1,154,820	101%	1,227,216	0	1,227,216	106%
320000 LICENSES AND PERMITS										
322010 Alcoholic Beverage	5,638	5,550	6,523	6,375	5,500	116%	6,000		6,000	109%
322020 Professional Business	6,560	6,643	7,010	7,865	6,500	121%	7,000		7,000	107%
contractors/plumbers/bldgs/elec.										
322030 General Business Licenses	8,068	7,333	8,398	8,538	8,000	107%	8,200		8,200	102%
323060 Non-Exclusive Cable TV	47,346	49,619	50,364	47,640	48,000	99%	48,000		48,000	100%
approx \$12,000 per quarter										
Group:	67,612	69,145	72,295	70,418	68,000	104%	69,200	0	69,200	101%
330000 INTERGOVERNMENTAL REVENUES										
331081 DNRC Forestry Grant/ VFA		863	2,666	2,980		0 ***%			0	0%
subject to annual grant request										
331082 Forest Service Recovery	2,219					0 0%			0	0%
331113 FEMA GRANT						0 0%	40,296		40,296	*****%
70% of Fire Marshall cost Nov - June, council approved position contingent upon										
SAFER Grant										
331179 Alcohol Compliance Check		840		1,700		0 ***%			0	0%
334000 State Grants/Hwy Safety	12,583	13,593	14,649	4,740	16,800	28%	12,960		12,960	77%
reimb grant thru Sept 2018 - matches expenditure, starts over approximately Oct										
1st, 2018/19 grant - \$14,500 thru 9/30/19										
334122 DNRC Grant	750	750	750	750	750	100%	750		750	100%
Arbor Day (city automatically qualifies for \$750 grant)										
335005 Alcohol Enforcement Funds	591	204				0 0%			0	0%
program no longer reimb. OT, not used after 2017FY										

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
1000 GENERAL FUND										
335120 Gambling Licenses & per DOR records	18,975	19,175	21,400	18,225	19,000	96%	19,000		19,000	100%
335230 State Entitlement	659,216	675,942	699,036	701,477	702,482	100%	715,037		715,037	101%
<p>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 \$709,856.09 (\$177,464.02/qtr) - General Fund & Fire Relief - \$7,374</p>										
336020 State On-Behalf	140,021	146,480	165,180	155,479	165,957	94%	194,639		194,639	117%
<p>Police regular wages, 29.37% = \$159,855 Fire regular wages, 32.61% = \$34,784</p>										
337200 Safe Kids Safe Community		1,795			0	0%			0	0%
337340 Flathead County (EMS)	5,127	5,131	6,195	7,359	6,648	111%	8,622		8,622	129%
<p>Payable in Dec and June, rec'd June funds \$4,311 for 18-19 FY expenditures, revenues = expenditures</p>										
337350 Flathead County (SRO)	25,000	25,000	25,000	25,000	25,000	100%	25,000		25,000	100%
<p>agreement in place for 2018-19 FY, uncertain in future</p>										
337360 School District #6 (SRO)	7,000	7,000	7,000	7,000	7,000	100%	7,000		7,000	100%
<p>agreement in place for 2018-19 FY</p>										
Group:	871,482	896,773	941,876	924,710	943,637	98%	1,023,304	0	1,023,304	108%
340000 CHARGES FOR SERVICES										
341000 General Miscellaneous	3,268	2,607	2,271	2,837	2,000	142%	2,200		2,200	110%
341070 Planning and Zoning Fees	13,394	8,519	13,357	11,525	10,000	115%	11,000		11,000	110%
<p>planning activity increasing, contracted planner costs also increasing - fees raised effective July 1 2016</p>										
342020 Special Fire Protection	73,900	73,900	83,900	83,900	83,900	100%	92,535		92,535	110%
<p>\$78,900 CF Rural Fire District (increased \$10,000 in 17FY to match contract w/actual expenses) Plus \$8,635 for Rural portion of FM if SAFER Grant in place. \$5,000 CFAC contract - will pay w/staff and bldgs still in place</p>										
342021 Fire Protective	15,528	15,613	10,051	21,896	15,000	146%	15,000		15,000	100%
<p>% of bldg permits (15-16 included hotel and 2018 FY included apartments and bldg on Nucleus)</p>										
343005 Public Works Billing -	236	116	234	127	400	32%	200		200	50%
343300 Weed Control Charges - combined w/343005	253		418		0	0%			0	0%
346030 Swimming Pool User Fees	9,837	6,493	7,180	7,839	7,500	105%	7,600		7,600	101%
<p>Daily fees, raised pass fees, slight increase in pay per day</p>										
346031 Parks Use Permits/Fees	1,955	3,055	3,598	2,983	3,000	99%	3,000		3,000	100%
<p>fees increased due to 2 events - Dedication Festival and Rotary's Fall Fest - both projected smaller attendance 2018FY - Rotary held w/Heritage Days and Dedication Festival will not be held in 2019 FY</p>										

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
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Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
1000 GENERAL FUND										
346032 Pool Concession Fees pop machine only	473	925	449	536	500	107%	500		500	100%
346033 Swim Lessons 3 sessions instead of 4	6,365	5,293	4,699	5,269	4,200	125%	4,800		4,800	114%
346034 Individual Swim Pass slight increase in fees beginning 2018	1,512	944	480	860	500	172%	700		700	140%
346035 Lap Swim Pass increase in lap swim - available 6 days/week	624	746	392	312	400	78%	300		300	75%
346036 Family Swim Pass Increased fees \$5/family, saw increase in daily swim fees	9,310	7,639	8,195	6,753	7,800	87%	6,800		6,800	87%
346037 Pool Parties min. \$125/each	500	300	200	750	250	300%	500		500	200%
346050 Swim Team Agreement per agreement	10	10	10	10	10	100%	10		10	100%
Group:	137,165	126,160	135,434	145,597	135,460	107%	145,145	0	145,145	107%
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	137,447	148,163	142,073	155,458	146,000	106%	150,000		150,000	102%
351031 Court Fines Surcharge	8,007	9,719	10,256	10,281	9,000	114%	9,000		9,000	100%
351032 Civil Fines	110				0	0%			0	0%
351034 Court Administration	3,977	3,335	3,186	3,359	3,200	105%	3,200		3,200	100%
Group:	149,541	161,217	155,515	169,098	158,200	107%	162,200	0	162,200	102%
360000 MISCELLANEOUS REVENUE										
361000 Rents/Leases Plum Creek lease - will not be renewed in 2019 FY - traded land w/Weyerhaeuser, property will not be subject to lease	1,206	1,189	1,184	1,183	0	***%			0	0%
362000 Refunds, Rebates,	462	1,345	456	459	0	***%			0	0%
365000 Contributions and NW Energy contributed \$\$ for Trees since Urban Forestry Grants cut by \$500			2,000	500	0	***%			0	0%
366000 Miscellaneous	497	1,037	2,525	635	0	***%			0	0%

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Revenue Budget Report -- MultiYear Actuals
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1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget	
367000 Sale of Junk/Old Supplies			200		0	0%				0	0%
Group:	2,165	3,571	6,365	2,777	0	***%	0	0		0	0%
370000 INVESTMENT EARNINGS											
371010 Investment Earnings	4,649	5,828	7,396	12,557	6,500	193%	10,000			10,000	153%
avg int earnings up to 1.34%											
Group:	4,649	5,828	7,396	12,557	6,500	193%	10,000	0		10,000	153%
380000 OTHER FINANCING SOURCES											
383000 Interfund Operating	94,575	85,707	86,232	98,423	101,974	97%	116,491			116,491	114%
Transfer in PML - \$116,491											
383240 Transfer from Local	2,938				0	0%				0	0%
Group:	97,513	85,707	86,232	98,423	101,974	97%	116,491	0		116,491	114%
Fund:	2,382,926	2,337,953	2,484,459	2,590,824	2,568,591	101%	2,753,556	0		2,753,556	107%

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CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
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1000 GENERAL FUND		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
		14-15	15-16	16-17	17-18	17-18	17-18	18-19	18-19	18-19	18-19
410100	LEGISLATIVE SERVICES										
110	Salaries and Wages Mayor \$400/month, Council members - \$200/month	19,200	19,200	19,200	18,600	18,600	100%	19,200		19,200	103%
140	Employer Contributions	1,957	2,069	2,250	2,040	2,268	90%	1,982		1,982	87%
210	Office Supplies				168	100	168%	150		150	150%
212	Small Equipment < \$5,000 chairs	3,426	955		457	2,500	18%	2,500		2,500	100%
220	Operating Supplies flowers, flags, host meetings	956	318	573	266	750	35%	750		750	100%
331	Legal Notices grant sponorships - CDBG hearings - EDA					800	0%	800		800	100%
335	Membership & Dues MT League - \$1835 (18-19), MWED - \$500, Taxpayers Assn \$100, Chamber \$100, MT Tax Foundation - \$60	2,066	2,160	2,207	2,207	2,308	96%	2,595		2,595	112%
380	Training & Certification League conference, Exec forum, regional meetings	255		305	214	1,000	21%	1,000		1,000	100%
390	Other Purchased Services support of non-profit bldg permits	1,695		290	1,000	2,000	50%	2,000		2,000	100%
399	Other Contracted Services TIF/TEDD - balance \$23,000 Transportation planning - \$50,000 (total \$100,000 - 50% state grant funded) TA Grant Engineering - \$6,000 NOVEMBER 2019 - ELECTION (2019-20FY)	12,008	21,734	4,233	11,945	70,000	17%	79,000		79,000	113%
	Account:	41,563	46,436	29,058	36,897	100,326	37%	109,977	0	109,977	110%
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	5,494	5,239	5,953	6,310	6,403	99%	6,714		6,714	105%
120	Overtime	73	55	82	10	85	12%	109		109	128%
140	Employer Contributions	1,259	1,187	1,363	1,449	1,481	98%	1,550		1,550	105%
180	Health Insurance	1,537	1,478	1,596	1,609	1,637	98%	1,667		1,667	102%
220	Operating Supplies saws and pruning tools	19	130		5	500	1%	500		500	100%

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Expenditure Budget Report -- MultiYear Actuals
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1000 GENERAL FUND		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
						17-18	17-18	18-19	18-19	18-19	18-19
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	1,771	825	4,885	6,995	5,000	140%	5,000			5,000 100%
	Account:	10,153	8,914	13,879	16,378	15,636	105%	16,070	0		16,070 103%
410132	Arbor Day (Tree Board)										
220	Operating Supplies grant funds - purchase trees and materials to plant	750	915	1,045		750	0%				0 0%
390	Other Purchased Services grant funds - installation trees and materials to plant per contracted services		45		1,110		0 ***%	750			750 *****%
	Account:	750	960	1,045	1,110	750	148%	750	0		750 100%
410360	CITY COURT										
110	Salaries and Wages 2019 FY: .80 FTE Judge .80 FTE lead clerk .80 FTE Civil court clerk .05 - training hours for 2019 FY Total 2.45FTE (same as 2018 FY) 2018 FY included 2 long-term empl payoff	107,820	112,051	115,444	143,243	123,349	116%	115,165			115,165 93%
120	Overtime 2019 FY fully staffed, .80 FTE, should not have OT			43	1,090		0 ***%				0 0%
140	Employer Contributions	19,240	19,799	20,423	21,820	21,397	102%	19,883			19,883 93%
180	Health Insurance	5,837	5,837	5,837	9,144	5,837	157%	11,597			11,597 199%
190	Deferred Comp 2 @ .80 FTE	6,961	7,146	7,146	5,162	7,146	72%	7,376			7,376 103%
210	Office Supplies	2,171	3,365	2,852	2,791	3,800	73%	3,800			3,800 100%
212	Small Equipment < \$5,000 includes chairs		395	1,486	1,437	600	240%	1,000			1,000 167%
310	Postage & Freight	1,858	2,009	2,192	1,853	2,300	81%	2,000			2,000 87%
320	Printing and Binding			52		100	0%				0 0%

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Expenditure Budget Report -- MultiYear Actuals
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1000 GENERAL FUND		Actuals				Current	%	Prelim.	Budget	Final	% Old	
Account	Object	14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget	
						17-18	17-18	18-19	18-19	18-19	18-19	
330	Subscriptions & Books new code books after legislative session		390		350	600	58%				0	0%
335	Membership & Dues MT Magistrate - \$200 MT Justice - \$35/clerk - \$70	390	390	390	390	425	92%	270			270	64%
345	Phone & Fax	1,349	1,361	1,332	1,372	1,400	98%	1,400			1,400	100%
355	Data Processing Services Soniclear contract - all other data processing paid out of 410580 - \$295, also budgeted for IT asst.	295	295	423	295	535	55%	535			535	100%
363	Office Maintenance/Agreem copy machine - plus overruns (9,000 add'l copies in 2017 FY)	594	647	815	879	850	103%	850			850	100%
380	Training & Certification for required training	2,707	3,218	4,257	3,056	4,800	64%	5,000			5,000	104%
390	Other Purchased Services Includes \$2,500 jurors, meals etc for trials physicals outside of MMIA wellness, flu shots Driver improvement record - \$25 annual	837	1,099	65	2,179	3,265	67%	3,265			3,265	100%
399	Other Contracted Services \$2,000 substitute judge chair cleaning \$250 \$320 interpreter/other	231	1,306	525		2,570	0%	2,570			2,570	100%
	Account:	150,290	159,308	163,282	195,061	178,974	109%	174,711		0	174,711	98%
410365	CITY COURT PROSECUTION											
350	Legal Services/Contract Jan - CPI-U increase min. 2% per contract (3.3%)	32,942	33,285	33,285	33,618	35,020	96%	34,512			34,512	99%
399	Other Contracted Services witness, expert testimony	359				500	0%	500			500	100%
	Account:	33,301	33,285	33,285	33,618	35,520	95%	35,012		0	35,012	99%
410400	ADMINISTRATIVE SERVICES											
110	Salaries and Wages	27,340	28,152	28,913	26,862	26,867	100%	28,071			28,071	104%
140	Employer Contributions	4,677	4,766	4,922	4,632	4,527	102%	4,805			4,805	106%
180	Health Insurance	575	467	478	504	504	100%	504			504	100%
190	Deferred Comp	935	1,034	1,024	1,079	1,079	100%	1,079			1,079	100%
210	Office Supplies w/410500			78		0	0%				0	0%

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		14-15	15-16	16-17	17-18	17-18	17-18	18-19	18-19	18-19	18-19
335	Membership & Dues Chamber \$50, ICMA \$670, 1/2 GFOA \$80, GOSMA \$100	200	100	750	741	880	84%	900		900	102%
345	Phone & Fax	815	963	962	954	980	97%	980		980	100%
354	Engineering/Consulting personnel		1,916			2,500	0%	2,500		2,500	100%
380	Training & Certification Annual League meeting (Butte), GFOA or ICMA, downtown assn, other required	911	927	1,888	1,594	4,000	40%	4,000		4,000	100%
390	Other Purchased Services mngnr meetings, prizes for fitness program, flu shot, city physical		25	30	37	400	9%	400		400	100%
Account:		35,453	38,350	39,045	36,403	41,737	87%	43,239	0	43,239	104%
410500 DEPT. OF FINANCE											
110	Salaries and Wages	61,461	65,383	81,660	84,036	84,071	100%	87,628		87,628	104%
120	Overtime	1,168	1,193	857	613	2,074	30%	1,013		1,013	49%
140	Employer Contributions	10,820	11,197	13,770	14,246	14,418	99%	15,071		15,071	105%
180	Health Insurance	11,871	12,573	17,639	22,493	24,178	93%	21,230		21,230	88%
190	Deferred Comp	1,958	1,866	1,356	161	161	100%	161		161	100%
210	Office Supplies	2,415	2,918	2,680	2,861	3,000	95%	3,000		3,000	100%
212	Small Equipment < \$5,000 chairs, printers	242		238	985	600	164%	1,000		1,000	167%
220	Operating Supplies	172	184	-6	157	200	79%	200		200	100%
310	Postage & Freight added newsletters twice/year (not sent out in 2018 FY)	2,643	1,188	1,023	952	3,000	32%	2,000		2,000	67%
330	Subscriptions & Books code (after legislative session)	38	563	38	400	600	67%	600		600	100%
331	Legal Notices public hearings except planning and employment ads	1,615	4,067	6,432	1,312	7,500	17%	5,000		5,000	67%
335	Membership & Dues GFOA, MMCTFOA, MSCPA	210	210	480	485	480	101%	500		500	104%
345	Phone & Fax Added dedicated alarm line w/install of Kenco fire alarm system - \$65/month to be charged to this line item	1,832	1,880	1,893	2,939	2,788	105%	3,100		3,100	111%

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353	Audit	4,940	3,395	4,365	7,749	7,000	111%	5,700		5,700	81%
	2018 FY audit (2017 FY audit complete and pd in full) \$3934 (total contract \$11,800) - State filing fee \$1,700										
360	Maintenance & Repair				113		0 ***%			0	0%
363	Office Maintenance/Agreem	5,806	5,133	6,688	5,660	7,100	80%	7,670		7,670	108%
	BMS maintenance fees - 1/3 ACH, 1/3 Check signer, 1/3 accounting, 1/3 Budget prep, 1/3 payroll, 1/3 fixed assets, bus license \$880, SID \$316 cash recp 1/3 (\$4,230 total) Copiers maint agreement - \$2,600 Etime - \$840										
380	Training & Certification	1,517	358	1,146	1,687	4,000	42%	3,000		3,000	75%
	annual league, MMCTFOA, staff training										
390	Other Purchased Services	893	915	439	188	1,500	13%	1,500		1,500	100%
	shredding of documents, bank fees										
399	Other Contracted Services	184	204	2,015	800	2,500	32%	2,800		2,800	112%
	recording of resolutions, ordinances, other docs not land or utility related, 1/2 Actuary \$2,000 (every 2 years with pension reporting changes)										
	Account:	109,785	113,227	142,713	147,837	165,170	90%	161,173	0	161,173	98%
410580	Computer Systems & Programs										
210	Office Supplies	118				150	0%			0	0%
212	Small Equipment < \$5,000	1,865	6,444	1,987	6,236	7,500	83%	7,500		7,500	100%
	computer replacement, incl misc parts										
220	Operating Supplies			360		0	0%			0	0%
345	Phone & Fax	821	856	881	887	1,100	81%	1,100		1,100	100%
	internet										
355	Data Processing Services	10,112	15,570	16,304	17,271	17,500	99%	18,000		18,000	103%
	Rescue marketing - webhosting - \$615 Virtual circuit \$6,100 server maintenance/virus/trouble shooting Survey Monkey - \$204 SSL certificate on city website \$150 Godaddy - \$30 domain renewal \$60										
	Account:	12,916	22,870	19,532	24,394	26,250	93%	26,600	0	26,600	101%
411000	PLANNING & ZONING										
110	Salaries and Wages	3,001	3,091	3,174	11,020	15,619	71%	20,740		20,740	133%
	6% city mnrg - administrator PW/Planning/Bldg Clerk- .25 FTE										

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						17-18	17-18	18-19	18-19	18-19	18-19
120	Overtime					0	0%	248			248 *****
140	Employer Contributions 6% city mngr, 25% Planning/bldg/pw clerk	513	523	541	1,874	2,727	69%	3,588		3,588	132%
180	Health Insurance 6% city mngr (vision/dental) 25% pw/planning/bldg clerk	63	51	53	956	4,968	19%	1,944		1,944	39%
190	Deferred Comp	103	114	112	258	258	100%	258		258	100%
210	Office Supplies	163	187	211	175	200	88%	300		300	150%
310	Postage & Freight	46	68	110	180	250	72%	250		250	100%
331	Legal Notices plat, CUP hearings - more activity	2,106	1,257	809	1,566	2,500	63%	2,500		2,500	100%
350	Legal Services/Contract CPI-U increase in January	2,928	2,969	2,969	2,998	3,110	96%	3,078		3,078	99%
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	1,000	7%	1,000		1,000	100%
390	Other Purchased Services recording fees on planning decisions	21	242	710	1,497	1,000	150%	1,500		1,500	150%
399	Other Contracted Services Sands Surveying - \$85/hr plus mileage for contracted services	22,699	32,612	27,155	29,326	32,000	92%	32,000		32,000	100%
	Account:	31,643	41,133	35,849	49,920	63,632	78%	67,406	0	67,406	106%
411100 LEGAL SERVICES											
330	Subscriptions & Books w/legislative session		350		350	400	88%	400		400	100%
350	Legal Services/Contract	16,407	16,443	16,443	16,607	17,190	97%	17,049		17,049	99%
351	Litigation Services based on current activity	5,352	17,085	21,947	44,802	50,000	90%	50,000		50,000	100%
	Account:	21,759	33,878	38,390	61,759	67,590	91%	67,449	0	67,449	100%
411200 FACILITIES ADMINISTRATION											
110	Salaries and Wages % of PW Director for supervision, contracted janitorial services	6,311	6,472	6,516	6,691	6,691	100%	6,992		6,992	104%

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120	Overtime	6				0	0%			0	0%
140	Employer Contributions	1,373	1,407	1,427	1,483	1,477	100%	1,541		1,541	104%
180	Health Insurance	1,720	1,701	1,921	1,980	1,978	100%	2,038		2,038	103%
210	Office Supplies	70	33	37	40	50	80%	50		50	100%
212	Small Equipment < \$5,000 small items and tools - vacuum - \$1,000 Snow blower \$1,500				616	1,000	62%	2,500		2,500	250%
220	Operating Supplies	812	569	166	637	1,000	64%	1,000		1,000	100%
224	Janitorial/Cleaning Suppl	5,026	5,365	6,111	5,182	6,300	82%	6,300		6,300	100%
231	Gas & Oil mower, snow	136	193	157	184	200	92%	200		200	100%
240	Repair & Maintenance Supp	764	379	3,280	1,230	3,000	41%	3,000		3,000	100%
340	Utility Services garbage	1,447	1,581	1,484	1,419	1,600	89%	1,600		1,600	100%
341	Electric Utility	5,505	4,776	3,950	4,779	4,800	100%	4,900		4,900	102%
342	Water & Sewer	1,701	1,737	1,735	1,826	2,200	83%	2,300		2,300	105%
344	Gas Utility	4,548	3,560	4,405	4,977	4,800	104%	5,000		5,000	104%
345	Phone & Fax	296	301	351	352	400	88%	400		400	100%
360	Maintenance & Repair Heating repairs - \$1,800 (flow in library) plus other - \$1,500 Repair Gas Meter wall - \$1,200	380	494	875	8,536	5,000	171%	10,000		10,000	200%
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 repairs	8,195	4,949	5,953	14,114	6,400	221%	10,000		10,000	156%
380	Training & Certification boiler certification/cleaning class	990	35		119	100	119%	120		120	120%
390	Other Purchased Services lock maint, misc	648	133	110	87	700	12%	800		800	114%
399	Other Contracted Services Contract w/Complete Restoration - \$40,000	33,921	34,523	33,612	33,557	40,000	84%	40,000		40,000	100%

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						17-18	17-18	18-19	18-19	18-19	18-19	
930	New Improvements/Misc. City Hall alarm system-per Fire Marshall (installed June 2017) see work in Capital fund			16,979		0	0%				0	0%
	Account:	73,849	68,208	89,069	87,809	87,696	100%	98,741	0	98,741	113%	
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	1,545	1,360	1,480	1,180	2,050	58%	2,360		2,360	115%	
	Account:	1,545	1,360	1,480	1,180	2,050	58%	2,360	0	2,360	115%	
420100	LAW ENFORCEMENT SERVICES											
110	Salaries and Wages 11.0 FTE based on 2018-19 CBA, 10 sworn, 1 non-sworn adjusted for new hire(s)	478,713	519,533	492,460	554,658	535,295	104%	597,300		597,300	112%	
120	Overtime fully staffed for 2018-19 FY	32,026	39,337	37,039	69,373	45,041	154%	54,978		54,978	122%	
121	Overtime - STEP matches w/grant revenue	11,140	12,707	14,071	2,949	15,048	20%	12,960		12,960	86%	
123	Overtime - AET 2017 FY no longer used, program not reimb. for OT	551	190			0	0%			0	0%	
140	Employer Contributions	99,875	101,451	105,155	118,995	113,306	105%	125,523		125,523	111%	
145	Police-State Contribution 29.37% Police wages, does not include OT or Shift diff only Police regular wages = \$ 159,855 -matches revenue	120,209	126,063	144,202	133,675	144,154	93%	159,855		159,855	111%	
180	Health Insurance	105,229	94,934	82,345	88,774	90,000	99%	104,448		104,448	116%	
190	Deferred Comp	10,250	10,660	15,029	15,785	14,760	107%	15,570		15,570	105%	
200	Supplies		28			0	0%			0	0%	
210	Office Supplies incl \$1,200 paper cost for Digiticket	2,686	2,882	2,432	2,391	3,500	68%	3,000		3,000	86%	
212	Small Equipment < \$5,000 body cams - \$4,800 2018 FY - set priorities - car video, radar units (grant funds not available)	18,880	9,247	7,445	9,079	6,000	151%	7,000		7,000	117%	
220	Operating Supplies includes ammo (duty and practice), taser cartridges	6,630	5,624	6,792	7,529	10,000	75%	10,000		10,000	100%	

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224	Janitorial/Cleaning Suppl		64			100	0%			0	0%
226	Clothing/Uniforms vest replacement 2/year - \$900/ each = \$1,800 plus safety equipment and badges (2018 FY included new officers - reimb City w/uniform allowance)		1,841	1,800	9,401	2,500	376%	2,500		2,500	100%
231	Gas & Oil	19,076	15,188	16,448	16,916	19,000	89%	19,000		19,000	100%
232	Vehicle Parts	570	1,766	1,517	761	2,500	30%	1,000		1,000	40%
240	Repair & Maintenance Supp	28	11	85		200	0%			0	0%
310	Postage & Freight includes evidence shipping	475	491	651	575	800	72%	600		600	75%
320	Printing and Binding no longer print ticket forms - conversion to digiticket, other forms are on hand	315				0	0%			0	0%
335	Membership & Dues RMIN - \$50 IACP - \$150 + Login/IACP net - \$525 MT Assoc of Chiefs - \$80 NV Sportsman - \$85 NW Shooter - \$1000 Leads online -\$1,188	1,060	2,248	2,997	3,047	3,078	99%	3,078		3,078	100%
338	Meals for Prisoners meals for prisoners being held for processing		11	136	18	200	9%	50		50	25%
341	Electric Utility brown shed	481	476	483	481	500	96%	500		500	100%
344	Gas Utility brown shed	330	661	901	1,040	700	149%	950		950	136%
345	Phone & Fax Centurylink phones lines plus verizon, including laptop wifi's for field use, add one wifi for chief veh 2018 FY	13,075	13,008	13,392	13,047	14,600	89%	14,600		14,600	100%
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)	22,405	11,551	9,069	11,960	12,000	100%	12,000		12,000	100%
360	Maintenance & Repair intoxilizer	2,154	956	332		2,000	0%	2,000		2,000	100%
361	Motor Vehicle M & R tires, maintenance	6,021	8,853	18,862	8,827	9,000	98%	10,500		10,500	117%

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		14-15	15-16	16-17	17-18	17-18	17-18	18-19	18-19	18-19	18-19
363	Office Maintenance/Agreem ITSD - \$4,260 (\$355/month) adding terminal in 2019 FY Central Services Division annual billing - \$4,299, up from \$2814 Copier maint. agreement - \$540	6,246	7,768	7,708	7,303	10,194	72%	12,000		12,000	118%
380	Training & Certification min 40 hours per officer, 2 to academy in 2019 FY	8,705	9,615	9,923	9,167	20,000	46%	20,000		20,000	100%
390	Other Purchased Services exam investigation, flu shots, physicals, etc	1,899	1,611	3,356	4,202	3,000	140%	3,500		3,500	117%
399	Other Contracted Services labor contract (1,244) add'l services	1,358	2,798	8,029	6,765	4,000	169%	4,000		4,000	100%
Account:		970,387	1,001,573	1,002,659	1,096,718	1,081,476	101%	1,196,912	0	1,196,912	111%
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	113,369	115,183	115,183	119,214	119,214	100%	124,281		124,281	104%
Account:		113,369	115,183	115,183	119,214	119,214	100%	124,281	0	124,281	104%
420400	FIRE PROTECTION & CONTROL										
110	Salaries and Wages 3.5% increase plus Fire Marshall position eff November, if grant awarded, budget will be amended accordingly, Rural Board and council agreed to Fire Marshall position if SAFER Grant awarded	60,940	63,021	64,912	66,860	66,859	100%	106,668		106,668	160%
140	Employer Contributions includes \$700 volunteer work comp	13,053	13,253	13,585	14,234	14,215	100%	22,227		22,227	156%
146	Fire-State Contribution 32.61% of salary = matches revenue	19,812	20,417	20,978	21,803	21,803	100%	34,784		34,784	160%
180	Health Insurance	7,296	7,296	7,296	10,556	7,296	145%	27,816		27,816	381%
210	Office Supplies	751	1,201	430	432	500	86%	500		500	100%
212	Small Equipment < \$5,000 4 motorola pagers \$2,200, 482 equip. \$1,000, misc valves & fittings \$3,800	4,327	3,655	9,428	3,318	7,000	47%	7,000		7,000	100%
220	Operating Supplies incl new hose \$3,000	4,544	5,192	7,861	9,361	7,500	125%	7,500		7,500	100%
226	Clothing/Uniforms 3 sets turnouts, boots, helmets - \$5,250 4 sets wildland \$1,000	7,043	4,941	8,148	6,856	8,000	86%	8,000		8,000	100%

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231	Gas & Oil	4,753	3,626	3,001	4,102	4,000	103%	4,300		4,300	108%
232	Vehicle Parts	702	517	884	1,158	600	193%	1,100		1,100	183%
240	Repair & Maintenance Supp	853	1,091	797	434	900	48%	900		900	100%
310	Postage & Freight	130	97	54	60	100	60%	100		100	100%
330	Subscriptions & Books code book updates (purchased 2 extra sets in 2018 FY)	507	119	59	623	250	249%	250		250	100%
335	Membership & Dues NFPA, MT State Fire chiefs	210	215	275	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	2,769	3,709	3,410	3,100	3,500	89%	3,300		3,300	94%
342	Water & Sewer	325	335	326	337	350	96%	400		400	114%
344	Gas Utility rural - propane - switched vendors before winter	6,341	6,066	8,432	6,588	6,800	97%	6,800		6,800	100%
345	Phone & Fax	3,852	3,709	3,962	3,919	3,900	100%	4,200		4,200	108%
355	Data Processing Services	1,130	294	64		500	0%	500		500	100%
360	Maintenance & Repair fire ext service \$300, SCBA air compressor service \$1500	2,788	3,220	2,486	1,996	3,000	67%	3,000		3,000	100%
361	Motor Vehicle M & R 6 large app and 4 small app, on 3 each year EVT checks (\$800/each)	5,173	7,894	8,153	4,079	8,200	50%	8,200		8,200	100%
366	Building Maintenance & Re Simplex Grinell sprinkler/inspection Carson Bros contract Kenco Security contract (\$39/month) Pest spraying rural hall	1,106	858	883	1,228	1,100	112%	1,500		1,500	136%
380	Training & Certification Driving training \$1,500 Code training and misc training \$1,000	2,716	1,474	1,537	2,809	2,500	112%	3,000		3,000	120%
390	Other Purchased Services physicals, fit tests, immunizations Active 911 - \$400	1,544	1,368	2,176	1,797	2,000	90%	2,000		2,000	100%
394	Sampling & Testing pumper testing \$1,200, SCBA flow tests \$1,000, hose testing 3,700	6,895	3,961	5,069	4,536	6,000	76%	6,000		6,000	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
399	Other Contracted Services	1,500	4,155	2,785	2,380	3,000	79%	3,000		3,000	100%
	Rural - snow removal - \$1380										
	Rural - mowing - 700										
	pest control \$745										
	Account:	161,060	161,684	176,991	172,816	180,173	96%	263,345	0	263,345	146%
420730	Emergency Medical Services										
212	Small Equipment < \$5,000	1,234			1,580	2,000	79%	2,000		2,000	100%
	\$4,311 - as of June 2018 X 2										
220	Operating Supplies	766	2,054	185	1,588	1,048	152%	3,022		3,022	288%
380	Training & Certification	1,892	2,211	2,546	1,610	3,600	45%	3,600		3,600	100%
	Account:	3,892	4,265	2,731	4,778	6,648	72%	8,622	0	8,622	130%
430200	ROAD & STREET SERVICES										
354	Engineering/Consulting		1,056	1,960		5,000	0%	5,000		5,000	100%
	General contract - \$5,000										
	project planning budgeted in Fund 2500 or 4040										
930	New Improvements/Misc.	23,344	7,518			0	0%			0	0%
	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										
	Account:	23,344	8,574	1,960		5,000	0%	5,000	0	5,000	100%
430230	Road and Street Construction										
950	City Construction	121,792				0	0%			0	0%
	sidewalk on Railroad St - \$135,000 - funds transferred to 4040 for TA grant										
	matching										
	Account:	121,792				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					500	0%			0	0%
300	Purchased Services	25				500	0%	500		500	100%
	contract weed removal										
	Account:	25				1,000	0%	500	0	500	50%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
431200	Flood Control-High Hazard Dam										
110	Salaries and Wages allocated, portion of regular salaries	1,792	1,903	1,917	1,968	1,968	100%	2,056		2,056	104%
140	Employer Contributions	395	414	420	436	434	100%	453		453	104%
180	Health Insurance	500	500	565	583	582	100%	599		599	103%
220	Operating Supplies		89	64		100	0%	100		100	100%
380	Training & Certification			216	203	225	90%	225		225	100%
399	Other Contracted Services Dam maintenance - clean apprx 2 mile ditch - \$8,000 - annually DNRC - est \$260,000 - diversion ditch leakage - Federal grant Install level monitor parshall plume - \$4,500 Dam Maintenance - \$2,000 Cedar Creek retaining wall rehab - \$4,500		6,315			81,000	0%	19,000		19,000	23%
	Account:	2,687	2,906	9,497	3,190	84,309	4%	22,433	0	22,433	27%
440600	ANIMAL CONTROL SERVICES										
300	Purchased Services contract w/FC sheriff office	4,250	4,250	4,250	4,250	4,250	100%	4,250		4,250	100%
	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 includes 2 park workers April - Oct 2% st crew, PW dir	35,042	34,474	34,958	42,902	48,122	89%	50,794		50,794	106%
120	Overtime	134	226	283	224	111	202%	175		175	158%
140	Employer Contributions	7,876	7,716	7,876	9,910	10,869	91%	11,493		11,493	106%
180	Health Insurance	1,943	1,845	2,010	2,218	2,813	79%	2,398		2,398	85%
210	Office Supplies	70	36	84	38	100	38%	100		100	100%
212	Small Equipment < \$5,000 mower, misc hand tools Water wheel/irrigation Fenholt Backstop replacement - done in 2018 FY - add'l/new fencing \$2000	326	3,437	7,150	7,817	7,000	112%	7,000		7,000	100%
220	Operating Supplies	4,438	2,402	1,321	2,137	2,500	85%	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	1,809	1,329	1,214	1,452	1,500	97%	1,500		1,500	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
224	Janitorial/Cleaning Suppl	228	905	806	634	1,000	63%	1,000		1,000	100%
225	Recreation Supplies picnic tables, grass seed, benches	1,947	62	2,467	521	5,000	10%	5,000		5,000	100%
226	Clothing/Uniforms hard hats, vests	73		83	27	100	27%	100		100	100%
231	Gas & Oil	3,427	2,086	1,947	2,135	2,800	76%	2,800		2,800	100%
232	Vehicle Parts	574	786	258	39	800	5%	500		500	63%
240	Repair & Maintenance Supp	3,385	3,339	4,228	3,874	4,500	86%	4,500		4,500	100%
340	Utility Services garbage	545	550	560	572	600	95%	600		600	100%
341	Electric Utility	3,636	4,704	4,276	5,399	4,900	110%	5,400		5,400	110%
342	Water & Sewer 2015 summer - Welcome Park added	8,050	12,281	10,560	12,466	12,000	104%	14,000		14,000	117%
345	Phone & Fax	296	301	351	352	400	88%	400		400	100%
354	Engineering/Consulting 2016 FY - Red Bridge Park plan		1,178			0	0%			0	0%
360	Maintenance & Repair	1,014	75	1,055	595	1,500	40%	1,500		1,500	100%
361	Motor Vehicle M & R	983	630	800	1,097	800	137%	1,000		1,000	125%
366	Building Maintenance & Re garage door at shop		452	338		3,000	0%	3,000		3,000	100%
380	Training & Certification weed spraying certification - moved to street crew	117	110	21		50	0%			0	0%
390	Other Purchased Services beaver removal, fire ext, etc	16	115	16	1,013	500	203%	1,000		1,000	200%
397	Equipment Rental			408		0	0%			0	0%
399	Other Contracted Services SD 6 Recreation - \$6,000 porta-potty rental \$5,000 Depot Park - signage/improvements - \$5,000 Columbus Park - BB court - paving and hoops done in 2018 FY, surfacing \$8,500 BB and Pickleball	22,606	45,277	36,576	22,953	50,500	45%	30,000		30,000	59%

CITY OF COLUMBIA FALLS
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1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
452	Gravel and Sand chips for playgrounds		45	37		1,000	0%	1,000		1,000	100%
930	New Improvements/Misc. see fund 4010 for underground sprinkling for parks 2018 FY - park pavillions - 1 @ Columbus, 1 @ Pinewood (bathroom for River's Edge Park - see CCT Fund 2700)		7,348	36,820		70,000	0%	42,000		42,000	60%
940	New Machinery & Equipmen John Deere mower 2016 model					0	0%	15,000		15,000	*****%
Account:		98,535	131,709	156,503	118,375	232,465	51%	204,760	0	204,760	88%
460445 SWIMMING POOL											
110	Salaries and Wages incl 2% hours for ML/Water dept for 3 mos maint., 1.97 FTE for 2019 FY	32,298	30,295	29,826	36,188	43,477	83%	43,840		43,840	101%
120	Overtime	2,994	3,787	5,204	3,732	6,928	54%	7,868		7,868	114%
140	Employer Contributions	6,270	5,825	5,896	6,824	8,242	83%	8,449		8,449	103%
180	Health Insurance prorated ins - ML 2% allocated to Pool	320	334	542	332	340	98%	346		346	102%
210	Office Supplies		160	292	127	325	39%	300		300	92%
212	Small Equipment < \$5,000 umbrellas, chair replacement, 2017 FY included chlorinator, had not planned on replacing	140		6,883		1,500	0%	1,500		1,500	100%
220	Operating Supplies	959	893	717	2,229	2,000	111%	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	8,833	2,735	10,895	7,981	7,000	114%	8,000		8,000	114%
224	Janitorial/Cleaning Suppl	162	382	371	268	500	54%	500		500	100%
225	Recreation Supplies mat replacement, kick boards, water toys	1,615				1,500	0%	1,500		1,500	100%
226	Clothing/Uniforms	391	782	676	220	800	28%	600		600	75%
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	1,939	6,167	1,464	11,087	3,000	370%	3,000		3,000	100%

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CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

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1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
335	Membership & Dues red cross - \$200 annual plus cost of certification new Health Dept license - \$200	340	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	273	311	210		250	0%			0	0%
341	Electric Utility	2,581	2,731	3,238	2,579	3,300	78%	3,300		3,300	100%
342	Water & Sewer	2,488	2,152	4,294	2,294	4,600	50%	3,800		3,800	83%
344	Gas Utility	6,540	3,021	5,576	3,807	6,000	63%	5,000		5,000	83%
345	Phone & Fax	326	435	467	459	480	96%	480		480	100%
360	Maintenance & Repair Gutter replacement \$9,800 - \$10,800 (not completing see 240)	668	366	1,516	1,444	2,500	58%	2,500		2,500	100%
366	Building Maintenance & Re painted in 2015 FY, annual boiler maint. fee \$300 (painted floors in 2018 FY = charged to 240 instead of 366)	6,300	300	300	350	1,500	23%	1,500		1,500	100%
380	Training & Certification CPO - every 3 years, Red cross every year	105	959	245	228	300	76%	800		800	267%
390	Other Purchased Services pool ads for staff, boiler license	175	35	831	656	200	328%	800		800	400%
399	Other Contracted Services		150	229	118	0	***%			0	0%
940	New Machinery & Equipmen tarps 2015 FY, none planned in 2019 FY	8,850				0	0%			0	0%
Account:		84,567	62,020	79,872	81,123	95,142	85%	96,483	0	96,483	101%
490500	Other Debt Service Payments										
610	Principal Fire Truck - city share - \$115,365 orig. 8/31/2012 Outstanding June 30, 2018 = \$53,631.95, paid off Aug 2022 Aug - \$5,821.81 Feb - \$5,852.99	11,107	11,246	11,387	11,530	11,531	100%	11,675		11,675	101%
620	Interest Fire truck - 3.15% Aug - 837.76 Feb - 759.20	961	1,062	1,142	1,557	1,557	100%	1,597		1,597	103%
Account:		12,068	12,308	12,529	13,087	13,088	100%	13,272	0	13,272	101%

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CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
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1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
510100	SPECIAL ASSESSMENTS										
540	Special Assessments	9,641	9,923	9,881	9,888	10,800	92%	10,800		10,800	100%
	water shop garbage added to SW assessment										
	Account:	9,641	9,923	9,881	9,888	10,800	92%	10,800	0	10,800	100%
510300	ORDINANCE CODIFICATION/CONSULTANTS										
300	Purchased Services					18,000	0%	18,000		18,000	100%
	contracting completion in 2019 FY										
	Account:					18,000	0%	18,000	0	18,000	100%
510330	Comprehensive Liability Insurance										
510	Insurance	54,041	57,998	57,116	68,446	68,450	100%	66,854		66,854	98%
	18-19 Property Program - \$ 14,090										
	18-19 Liab program - \$52,764 (mod factor from 1.26 to 1.11 - \$6,428 rebate)										
519	Deductible Reserve/Small	1,212	2,468	4,899	2,225	5,000	45%	5,000		5,000	100%
	Account:	55,253	60,466	62,015	70,671	73,450	96%	71,854	0	71,854	98%
510620	TERMINATION COSTS										
100	Personal Services					50,000	0%	50,000		50,000	100%
170	Employee Incentive Progra	87	156		276	500	55%	500		500	100%
	Account:	87	156		276	50,500	1%	50,500	0	50,500	100%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds	122,814	203,203	385,968	150,000	150,000	100%	210,860		210,860	141%
	t/o includes 3.96 mills carryover from 2018 FY \$27,864										
	Based on funding available \$182,996										
	Account:	122,814	203,203	385,968	150,000	150,000	100%	210,860	0	210,860	141%
	Fund:	2,312,278	2,351,649	2,632,166	2,542,252	2,916,346	87%	3,110,860	0	3,110,860	107%

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2019

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.

Note: Fund 2190, 2250 and 2370 are now reported beginning with the 2011 FY within the General Fund.

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CITY OF COLUMBIA FALLS
Summary of Appropriations by Fund and Object
For the Year: 2018 - 2019
For Funds 2000 - 2999

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Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2310 TAX INCREMENT DISTRICT FUND			290,691			290,691
2372 PERMISSIVE MEDICAL LEVY					148,186	148,186
2394 BUILDING CODE ENFORCEMENT FUND		33,354	93,395			131,805
2400 SPECIAL LIGHTING DISTRICT FUND			57,900			57,900
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND		207,541	135,966	57,500		443,851
2700 CEDAR CREEK TRUST				132,356		132,356
2820 GAS TAX FUND			95,000		17,696	112,696
2821 Special Road/Street Allocation Program			5,957			5,957
2917 CRIME VICTIMS ASSISTANCE FUND			6,000			6,000
2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM						112,881
Total:		240,895	684,909	189,856	165,882	1,442,323

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Revenue Budget Report -- MultiYear Actuals
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2310 TAX INCREMENT DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget

310000 TAXES										
311010 Real Property Taxes			93,780	209,845	221,000	95%				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		0 ***%				0 0%
312000 Penalty & Interest on			160	344		0 ***%				0 0%
Group:			93,940	220,001	221,000	100%	0	0		0 0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings			274	2,352	150	***%				0 0%
Group:			274	2,352	150	***%	0	0		0 0%
Fund:			94,214	222,353	221,150	101%	0	0		0 0%

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2310 TAX INCREMENT DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
		17-18	17-18	17-18	18-19	18-19	18-19	18-19	18-19	18-19	18-19
470300	ECONOMIC DEVELOPMENT										
354	Engineering/Consulting				25,530	50,000	51%	40,000		40,000	80%
	Engineering for alleyways, projects (Nucleus Ave. engineering)										
390	Other Purchased Services				346	80,000	0%	250,691		250,691	313%
	Wayfinding signage approved in 2017 - to be installed summer 2018; Highway 2 and Nucleus Ave project and downtown alley improvements proposed for 2018 FY (Resources available = \$290,691 - City Council will conduct hearing to appropriate 2019 FY funds upon receipt of amount)										
930	New Improvements/Misc.					185,000	0%			0	0%
	Account:				25,876	315,000	8%	290,691	0	290,691	92%
	Fund:				25,876	315,000	8%	290,691	0	290,691	92%

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2311 TEDD-INDUSTRIAL PARK										
Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
	17-18	18-19	18-19	18-19	17-18	18-19	18-19	18-19	18-19	18-19
310000 TAXES										
311010 Real Property Taxes				2,187	0	***%	_____	_____		0 0%
Group:				2,187	0	***%	0	0		0 0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings				16	0	***%	_____	_____		0 0%
Group:				16	0	***%	0	0		0 0%
Fund:				2,203	0	***%	0	0		0 0%

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CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
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Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
2372 PERMISSIVE MEDICAL LEVY										
310000 TAXES										
311010 Real Property Taxes	126,414	132,450	120,992	125,534	128,447	98%	122,760		122,760	95%
Subject to max levy	- \$122,760.29	LY \$128,447.43								
311020 Personal Property Taxes	864	2,571	3,517	4,426	0	***%			0	0%
311030 Motor Vehicle Taxes	23	31			0	0%			0	0%
312000 Penalty & Interest on	471	297	262	247	0	***%			0	0%
Group:	127,772	135,349	124,771	130,207	128,447	101%	122,760	0	122,760	95%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement	1,882	1,938	1,999	3,014	0	***%			0	0%
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:	1,882	1,938	1,999	3,014	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	81	207	457	930	0	***%			0	0%
Group:	81	207	457	930	0	***%	0	0	0	0%
Fund:	129,735	137,494	127,227	134,151	128,447	104%	122,760	0	122,760	95%

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Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

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2372 PERMISSIVE MEDICAL LEVY		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
		17-18	17-18	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19
521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfers to Other Funds	122,730	113,388	115,461	130,326	136,243	96%	148,186		148,186	109%
	General Fund - \$116,491										
	St Maint Fund - \$31,695										
	Account:	122,730	113,388	115,461	130,326	136,243	96%	148,186	0	148,186	109%
	Fund:	122,730	113,388	115,461	130,326	136,243	96%	148,186	0	148,186	109%

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Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
2394 BUILDING CODE ENFORCEMENT FUND										
320000 LICENSES AND PERMITS										
323010 Building Permits	62,104	62,446	40,200	87,351	94,070	93%	75,000		75,000	79%
record building in 2015, 2016 and 2018 FY, buildable lots filling in, July - \$8,342 thru 8/5, apartment complex in fall										
323012 Plumbing/Mechanical	14,009	23,760	17,488	18,182	19,101	95%	18,000		18,000	94%
based on housing starts in 2016 thru 2018, lg projects in 2018										
323013 Signs & Demolition	1,312	2,553	1,689	1,621	1,800	90%	1,600		1,600	88%
323014 Building Plan Review Fees	27,970	27,724	19,391	37,307	36,885	101%	32,000		32,000	86%
323020 Electrical Permits	11,536	10,141	11,173	13,450	12,908	104%	12,000		12,000	92%
based on 2016 thru 2018 housing starts and permits										
Group:	116,931	126,624	89,941	157,911	164,764	96%	138,600	0	138,600	84%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	27		44	44	0	***%			0	0%
Group:	27		44	44	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	191	412	674	1,518	400	380%	750		750	187%
Group:	191	412	674	1,518	400	380%	750	0	750	187%
Fund:	117,149	127,036	90,659	159,473	165,164	97%	139,350	0	139,350	84%

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2394 BUILDING CODE ENFORCEMENT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
		14-15	15-16	16-17	17-18	17-18	17-18	18-19	18-19	18-19	18-19
420500	PROTECTIVE INSPECTIONS										
210	Office Supplies	151	110	144	273	300	91%	300		300	100%
220	Operating Supplies		221		155	250	62%	250		250	100%
330	Subscriptions & Books code books	134	114			450	0%	450		450	100%
335	Membership & Dues ICC membership	125	135	135	135	135	100%	135		135	100%
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 2016 and 2017 FY audits	930		1,020	1,650	2,000	83%	1,800		1,800	90%
363	Office Maintenance/Agreem			5		0	0%			0	0%
380	Training & Certification				590	600	98%	750		750	125%
390	Other Purchased Services				124	125	99%	125		125	100%
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 FY	76,993	81,315	56,610	102,369	105,928	97%	89,050		89,050	84%
399	Other Contracted Services education fee .005	467	451	298	623	405	154%	535		535	132%
	Account:	78,800	82,346	58,212	105,919	110,193	96%	93,395	0	93,395	85%
420510	Administration										
110	Salaries and Wages City Clerk - 15% FTE (still processing bldg permits/questions) City Mngr - 6% 25% pw/planning/bldg clerk	11,454	11,891	12,168	17,892	22,487	80%	27,875		27,875	124%
120	Overtime	412	420	311	217	730	30%	627		627	86%
140	Employer Contributions plus 25% pw/planning/bldg clerk	1,993	2,043	2,075	3,047	3,984	76%	4,852		4,852	122%
180	Health Insurance plus 25% pw/planning/bldg clerk	2,125	2,109	2,121	2,998	7,098	42%	4,089		4,089	58%
190	Deferred Comp	135	149	148	193	193	100%	193		193	100%
	Account:	16,119	16,612	16,823	24,347	34,492	71%	37,636	0	37,636	109%

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2394 BUILDING CODE ENFORCEMENT FUND		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
		17-18	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19

510330	Comprehensive Liability Insurance										
510	Insurance	462	508	504	622	623	100%	774		774	124%
	2018-19 Liab program, mod factor to 1.11 from 1.26 less rebate)										
	Account:	462	508	504	622	623	100%	774	0	774	124%
	Fund:	95,381	99,466	75,539	130,888	145,308	90%	131,805	0	131,805	91%

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2400 SPECIAL LIGHTING DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	909	951	1,003	1,007	0	***%			0	0%
363010 Maintenance Assessments	40,380	33,799	33,416	34,156	33,928	101%	33,349		33,349	98%
Assessment less than \$40,000 due to available resources, reduced from \$33,928 to 33,349										
363040 Penalty & Interest	123	83	84	93	70	133%	70		70	100%
365000 Contributions and				7,563	0	***%			0	0%
366000 Miscellaneous		1,510		2,070	0	***%			0	0%
Group:	41,412	36,343	34,503	44,889	33,998	132%	33,419	0	33,419	98%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	186	249	303	491	300	164%	400		400	133%
Group:	186	249	303	491	300	164%	400	0	400	133%
Fund:	41,598	36,592	34,806	45,380	34,298	132%	33,819	0	33,819	98%

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2400 SPECIAL LIGHTING DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
240	Repair & Maintenance Supp		1,606	144	3,440	5,000	69%	7,500		7,500	150%
341	Electric Utility	34,175	35,910	35,457	31,530	39,000	81%	36,259		36,259	93%
354	Engineering/Consulting fee to FEC for advance engineering, payable before project is planned					2,000	0%	3,000		3,000	150%
360	Maintenance & Repair	984	20	893	196	3,000	7%	4,500		4,500	150%
363	Office Maintenance/Agreem SAM software fee 1/2	679	705	737	786	786	100%	841		841	107%
399	Other Contracted Services replacement lights within district	1,350	305		7,563	4,500	168%	5,800		5,800	129%
	Account:	37,188	38,546	37,231	43,515	54,286	80%	57,900	0	57,900	107%
	Fund:	37,188	38,546	37,231	43,515	54,286	80%	57,900	0	57,900	107%

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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
	17-18	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19
340000 CHARGES FOR SERVICES										
346000 Street Excavation Permits	950	1,200	1,400	1,100	800	138%	1,000		1,000	125%
Group:	950	1,200	1,400	1,100	800	138%	1,000	0	1,000	125%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	31	33	1,413	44	0	***%			0	0%
363010 Maintenance Assessments	304,105	299,610	295,502	304,780	301,000	101%	301,000		301,000	100%
363040 Penalty & Interest	873	754	729	986	500	197%	600		600	120%
Group:	305,009	300,397	297,644	305,810	301,500	101%	301,600	0	301,600	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	669	1,011	1,585	2,486	1,200	207%	1,800		1,800	150%
Group:	669	1,011	1,585	2,486	1,200	207%	1,800	0	1,800	150%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	28,155	27,681	29,229	31,902	34,269	93%	31,695		31,695	92%
Trans in from PML - \$31,695										
Group:	28,155	27,681	29,229	31,902	34,269	93%	31,695	0	31,695	92%
Fund:	334,783	330,289	329,858	341,298	337,769	101%	336,095	0	336,095	99%

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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
110	Salaries and Wages allocated hours to Sewer for Sewer main cleaning, parks and trees, pw operator position - 34% or 700 hours streets	121,898	101,974	108,507	121,277	125,049	97%	131,246		131,246	105%
120	Overtime	3,356	2,553	3,605	6,508	4,163	156%	5,560		5,560	134%
140	Employer Contributions	29,145	24,508	26,367	30,098	30,581	98%	32,376		32,376	106%
180	Health Insurance based on current employees	34,780	31,488	32,159	32,837	38,449	85%	35,111		35,111	91%
210	Office Supplies	124	33	42	242	100	242%	100		100	100%
212	Small Equipment < \$5,000 NEW: 2 radar speed displays for 25 mph on Hwy 2 - \$6,850 Pavement cutter attach for loader - \$1200 Small equip trailer - \$1,200 Leaf blower - \$350 Tripod - 1/3 share - \$710 misc. tools \$500 small chainsaw - \$300		4,599	9,016	5,331	6,500	82%	13,350		13,350	205%
220	Operating Supplies street paint, cones \$1,000, storm drains, lids and rings \$2,000	2,600	2,026	3,095	2,360	5,000	47%	5,000		5,000	100%
221	Chemicals granular mag for deicing - \$5,000 salt for deicing - \$4,000 (also budgeted in 2820 gas tax)	4,429	9,106	5,416	3,586	9,000	40%	9,000		9,000	100%
224	Janitorial/Cleaning Suppl	249	254	87	419	250	168%	300		300	120%
226	Clothing/Uniforms safety vests, clothing allow in payroll for all employees	195	821	183	336	700	48%	500		500	71%
231	Gas & Oil	19,557	9,654	15,387	17,646	20,000	88%	20,000		20,000	100%
232	Vehicle Parts incl tires for ditch mower \$1,850, sweeper brushes and parts \$3,500 (pd out of 212 LY), chains \$3,500, loader pin replacement \$1,000,	6,318	7,111	8,134	9,505	9,500	100%	10,000		10,000	105%
240	Repair & Maintenance Supp incl drywell replacement, not complete	9,833	7,215	5,610	11,183	7,500	149%	7,500		7,500	100%
242	Sign Parts and Supplies	2,348	3,779	2,536	2,656	4,800	55%	4,800		4,800	100%
243	Traffic Signal Supplies	1,105	578	891	1,215	2,500	49%	2,500		2,500	100%
318	U-DIG Services	451	382	356	366	400	92%	400		400	100%

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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
331	Legal Notices		129			0	0%			0	0%
340	Utility Services garbage	2,119	2,316	2,133	2,167	2,500	87%	2,500		2,500	100%
341	Electric Utility	2,046	1,713	1,768	1,698	2,100	81%	1,900		1,900	90%
342	Water & Sewer	792	947	968	971	1,100	88%	1,300		1,300	118%
344	Gas Utility	2,541	1,824	2,844	2,955	3,000	99%	3,200		3,200	107%
345	Phone & Fax added internet to shop	1,719	2,091	2,459	2,540	2,600	98%	2,600		2,600	100%
354	Engineering/Consulting surveying, pre-project planning	1,641	330	1,025	783	5,000	16%	5,000		5,000	100%
355	Data Processing Services Pavement mngt system (IWORQ \$900), ESRI - 1/3 - \$217	1,267	1,485	1,391	1,299	1,500	87%	1,200		1,200	80%
360	Maintenance & Repair	208	2,079		2,848	2,500	114%	2,500		2,500	100%
361	Motor Vehicle M & R Pierce quote - replace 2006 flatbed - \$4,610	3,163	231	15,244	7,851	12,000	65%	12,000		12,000	100%
363	Office Maintenance/Agreem 1/2 SAM program - 841 Etime - 85	742	769	822	871	875	100%	916		916	105%
366	Building Maintenance & Re			340	165	1,000	17%	1,000		1,000	100%
369	Road and Street Maintenanc		60			0	0%			0	0%
380	Training & Certification OHSA, safety training, driver training	542	196	146	707	1,500	47%	1,200		1,200	80%
390	Other Purchased Services fire ext service, deductible recapture	180	87	146	1,674	180	930%	1,700		1,700	944%
397	Equipment Rental equip rental on limited city projects	204	70		4,685	1,000	469%	1,000		1,000	100%
399	Other Contracted Services labor contract, physicals, drug screening, etc, contracted snow removal (increased to \$10,000 due to 2015 winter)	13,809	3,983	3,118	5,034	12,000	42%	12,000		12,000	100%
400	Raw Materials				230	0	***%			0	0%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
452	Gravel and Sand	3,609	1,752	789	1,552	3,500	44%	3,500		3,500	100%
471	Asphalt & Asphalt Filler	5,216	4,669	1,581	5,342	9,000	59%	9,000		9,000	100%
930	New Improvements/Misc. connect Karen Rd storm drain to new system on 13th St					2,500	0%	2,500		2,500	100%
931	Project Engineering planned projects 2019 FY - 7th St E (4,000) downtown alleys in TIF	22,007	8,372	29,826		30,000	0%	5,000		5,000	17%
940	New Machinery & Equipmen General Equipment - capital fund (Loader and blade) Dump Truck - \$50,000			6,286		8,500	0%	50,000		50,000	588%
950	City Construction alley - Nucleus - 1st St - 2nd St (1/2 - after developer paves portion behind PUD); downtown alley work - contracted - all in TIF District Fund	12,245		5,058		20,000	0%			0	0%
	Account:	310,438	239,184	297,335	288,937	386,847	75%	397,759	0	397,759	103%
430210	Street Administration										
110	Salaries and Wages	25,277	26,735	29,174	30,573	30,573	100%	31,933		31,933	104%
120	Overtime	138	141	105	73	243	30%	127		127	52%
140	Employer Contributions	5,082	5,292	5,718	6,034	6,019	100%	6,299		6,299	105%
180	Health Insurance	4,985	4,960	6,219	7,269	7,290	100%	7,491		7,491	103%
190	Deferred Comp	409	433	358	242	242	100%	242		242	100%
	Account:	35,891	37,561	41,574	44,191	44,367	100%	46,092	0	46,092	104%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds Transfer required matching funds to Fund 2821 (will amend budget for 2019 FY amount when approved by City Council Resolution)				1,714	1,750	98%			0	0%
	Account:				1,714	1,750	98%	0	0	0	0%
	Fund:	346,329	276,745	338,909	334,842	432,964	77%	443,851	0	443,851	103%

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2700 CEDAR CREEK TRUST

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
337010 Donated Infrastructure			982	7,500	0	***%			0	0%
Group:			982	7,500	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	2,017	7,298	17,901	18,122	13,000	139%			0	0%
int earnings on investments, balance in bank, other int earnings to be posted to										
373000 other prin/interest										
373000 Other principal/interest	1,494	2,224	3,611	1,118	49,725	2%	52,593		52,593	105%
for budgeting purposes, placed here, principal recorded against L-T receivable										
when funds posted, int earnings = \$3,686 for 2019 FY 1.69% for 2019 FY										
2019 FY: Principal repayments = \$43,266 (incl \$6,000 extra)										
Budget = \$46,953										
Interest on Sale of CCN Lot 1 (5%) - \$3,718 - 2019 FY										
Principal on Sale of CCN Lot 1 \$1,922 - 2019 FY										
Group:	3,511	9,522	21,512	19,240	62,725	31%	52,593	0	52,593	83%
380000 OTHER FINANCING SOURCES										
382010 Sale of General Fixed	54,215				0	0%			0	0%
ALL LOTS SOLD BY END OF 2017 FY										
382030 Gain or Loss on Sale of		223,000	257,487		0	0%			0	0%
ALL LOTS SOLD BY END OF 2017 FY										
Group:	54,215	223,000	257,487		0	0%	0	0	0	0%
Fund:	57,726	232,522	279,981	26,740	62,725	43%	52,593	0	52,593	83%

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2700 CEDAR CREEK TRUST		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
		17-18	18-19			17-18	18-19	18-19	18-19	18-19	18-19
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.	1,370		1,964	16,800	81,400	21%	132,356		132,356	163%
	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 - \$51,400 - Council must vote to use principal for this expenditure - included in budget										
	Account:	1,370		1,964	16,800	81,400	21%	132,356	0	132,356	163%
	Fund:	1,370	14,159	1,964	16,800	81,400	21%	132,356	0	132,356	163%

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2820 GAS TAX FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
	17-18	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19
330000 INTERGOVERNMENTAL REVENUES										
335040 Gasoline Tax	89,734	90,503	91,285	92,119	92,119	100%	92,837		92,837	100%
based on 2017 population estimates/road miles, adj annually										
2019 FY Gas tax allocation - \$92,837.54 (7736.46/month)										
2018FY Gas tax allocation - \$92,118.82										
Group:	89,734	90,503	91,285	92,119	92,119	100%	92,837	0	92,837	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	316	465	661		400	0%			0	0%
int earnings to General Fund (per state statute provisions)										
Group:	316	465	661		400	0%	0	0	0	0%
Fund:	90,050	90,968	91,946	92,119	92,519	100%	92,837	0	92,837	100%

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2820 GAS TAX FUND		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
						17-18	17-18	18-19	18-19	18-19	18-19
430200 ROAD & STREET SERVICES											
221	Chemicals	16,309	9,724	7,473	15,120	34,000	44%	17,324		17,324	51%
	liquid deicer - \$18,000, Granular Mag deicer - \$5,000, Salt for deicing - \$4,000										
399	Other Contracted Services	105,564	54,556	75,116	69,155	70,000	99%	75,676		75,676	108%
	Chip sealing and crack sealing for 2019 FY = \$70,000 plus Knife River - bal of 9th										
452	Gravel and Sand			1,015	1,526	2,000	76%	2,000		2,000	100%
	raw materials - chips for deicing										
471	Asphalt & Asphalt Filler	3,294	893	1,826	874	934	94%			0	0%
940	New Machinery & Equipmen	24,545				0	0%			0	0%
	Budgeting Gas Tax to set aside less than max for street equipment replacement (92,837 X 1/3) - \$30,636 - see Trans Out (transfer to Fund 4020 Gen Mach & Equip).										
	Account:	149,712	65,173	85,430	86,675	106,934	81%	95,000	0	95,000	89%
521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfers to Other Funds			30,124	17,498	17,498	100%	17,696		17,696	101%
	max = \$30,636 - avail = 17,696 - Trans to 4020 Gen Mach & Equip										
	Account:			30,124	17,498	17,498	100%	17,696	0	17,696	101%
	Fund:	149,712	65,173	115,554	104,173	124,432	84%	112,696	0	112,696	91%

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2821 Special Road/Street Allocation Program

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget	
	17-18	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19	
330000 INTERGOVERNMENTAL REVENUES											
335041 Gas Tax-Special				34,277	34,999	98%				0	0%
2018 FY new gas tax - \$34,999.32 w/req local match of \$1,749.97											
Group:				34,277	34,999	98%	0	0	0	0	0%
380000 OTHER FINANCING SOURCES											
383000 Interfund Operating				1,714	1,750	98%				0	0%
2018 FY new gas tax - \$34,999.32 w/req local match of \$1,749.97											
Group:				1,714	1,750	98%	0	0	0	0	0%
Fund:				35,991	36,749	98%	0	0	0	0	0%

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2821 Special Road/Street Allocation Program

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
399	Other Contracted Services				30,035	36,749	82%	5,957		5,957	16%
	overlay project - to be determined later by City Council subject to available funding - 9th St E to be completed w/2018 FY funds										
	Account:				30,035	36,749	82%	5,957	0	5,957	16%
	Fund:				30,035	36,749	82%	5,957	0	5,957	16%

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2917 CRIME VICTIMS ASSISTANCE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
	17-18	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19
350000 FINES AND FORFEITURES										
351034 Court Administration	4,116	4,434	4,134	5,086	5,700	89%	6,000		6,000	105%
Group:	4,116	4,434	4,134	5,086	5,700	89%	6,000	0	6,000	105%
Fund:	4,116	4,434	4,134	5,086	5,700	89%	6,000	0	6,000	105%

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2917 CRIME VICTIMS ASSISTANCE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
410360	CITY COURT										
300	Purchased Services	4,116	4,434	4,134	5,086	5,700	89%	6,000		6,000	105%
	Account:	4,116	4,434	4,134	5,086	5,700	89%	6,000	0	6,000	105%
	Fund:	4,116	4,434	4,134	5,086	5,700	89%	6,000	0	6,000	105%

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2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget	
	17-18	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19	
330000 INTERGOVERNMENTAL REVENUES											
331010 Home Program Grant	258,533				0	0%				0	0%
Grant \$45,000/home - 6 units left less cash on hand 7/1 \$7,627											
Group:	258,533				0	0%	0	0		0	0%
360000 MISCELLANEOUS REVENUE											
362020 HOME Program Repayment	7,627		52,627	52,627	0	***%				0	0%
already rec'd \$7,627 not anticipating add'l payment											
Group:	7,627		52,627	52,627	0	***%	0	0		0	0%
Fund:	266,160		52,627	52,627	0	***%	0	0		0	0%

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2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
470450	Partnership with NW Mt. Human Resources										
850	Home Project Activity Cos	266,160				60,254	0%	112,881		112,881	187%
	Habitat Project completed, \$112,881 on hand, can be used for projects approved by MT DOC Housing division - working with CAPN to reinvest funds into affordable housing										
	Account:	266,160				60,254	0%	112,881	0	112,881	187%
	Fund:	266,160				60,254	0%	112,881	0	112,881	187%

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2019

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 2018-2019, the City has the following Debt Service Funds: 3010: budgeted to account for general obligation debt to be repaid by a voted property tax levy for the Pool, 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. SID # 38 – budgeted to pay the debt for the Riverwood Subdivision water and sewer improvements.

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Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
3010 GO BOND - POOL										
310000 TAXES					17-18	17-18	18-19	18-19	18-19	18-19
311010 Real Property Taxes	73,557	61,166	63,421	63,814	65,235	98%	44,059		44,059	67%
6.447 mills - last year of debt, using \$23,000 in reserve										
311020 Personal Property Taxes	703	1,456	1,625	2,297	0	***%			0	0%
311030 Motor Vehicle Taxes	13	15		3	0	***%			0	0%
312000 Penalty & Interest on	320	148	129	137	120	114%	110		110	91%
Group:	74,593	62,785	65,175	66,251	65,355	101%	44,169	0	44,169	67%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	211	282	334	585	300	195%	250		250	83%
Group:	211	282	334	585	300	195%	250	0	250	83%
Fund:	74,804	63,067	65,509	66,836	65,655	102%	44,419	0	44,419	67%

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3010 GO BOND - POOL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
		14-15	15-16	16-17	17-18	17-18	17-18	18-19	18-19	18-19	18-19
490100	General Obligation Bonds										
610	Principal	55,000	55,000	55,000	60,000	60,000	100%	65,000		65,000	108%
	O/S June 30, 2018 = \$65,000										
	Last payment 6/30/2019 FY										
	Prin - paid in June										
620	Interest	14,335	11,695	9,000	6,250	6,250	100%	3,250		3,250	52%
	Jan - \$1,625										
	June - \$1,625										
630	Paying Agent Fees/Bond Is	350	350	350	350	350	100%	350		350	100%
	Account:	69,685	67,045	64,350	66,600	66,600	100%	68,600	0	68,600	103%
	Fund:	69,685	67,045	64,350	66,600	66,600	100%	68,600	0	68,600	103%

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3020 GO Street Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
	14-15	15-16	16-17	17-18	17-18	17-18	18-19	18-19	18-19	18-19
310000 TAXES										
311010 Real Property Taxes 12.711 mills	82,896	75,350	84,873	81,412	83,126	98%	86,873		86,873	104%
311020 Personal Property Taxes	807	1,649	2,008	2,754	0	***%			0	0%
311030 Motor Vehicle Taxes	15	18		4	0	***%			0	0%
312000 Penalty & Interest on	359	177	168	180	150	120%	150		150	100%
Group:	84,077	77,194	87,049	84,350	83,276	101%	87,023	0	87,023	104%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	188	199	264	481	225	214%	400		400	177%
Group:	188	199	264	481	225	214%	400	0	400	177%
Fund:	84,265	77,393	87,313	84,831	83,501	102%	87,423	0	87,423	104%

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3534 SID 34 FUND - 5th Avenue Water Main

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	5,830	5,599	5,598	5,830	5,715	102%	5,712		5,712	99%
Prin - water - \$1951.00- matures 2025										
Int - water - \$748.82										
Prin - Sewer - \$2175.50										
Int - Sewer - \$836.13										
Total - \$5711.45										
363040 Penalty & Interest	36	7	4	22	0	***%			0	0%
Group:	5,866	5,606	5,602	5,852	5,715	102%	5,712	0	5,712	99%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	14	14	16	27	0	***%			0	0%
Group:	14	14	16	27	0	***%	0	0	0	0%
Fund:	5,880	5,620	5,618	5,879	5,715	103%	5,712	0	5,712	99%

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3534 SID 34 FUND - 5th Avenue Water Main

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
		17-18	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19

490300	Special Improvement District										
610	Principal	3,430	3,593	3,763	3,942	3,942	100%	4,127		4,127	105%
	Water Prin = 1,951 matures 2025										
	Sewer Prin = 2,175.50										
	Total 4,126.50										
620	Interest	2,284	2,122	1,951	1,772	1,773	100%	1,585		1,585	89%
	Water Int = 748.82										
	Sewer Int = 836.13										
	Account:	5,714	5,715	5,714	5,714	5,715	100%	5,712	0	5,712	100%
	Fund:	5,714	5,715	5,714	5,714	5,715	100%	5,712	0	5,712	100%

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

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	4,018	3,537	3,801	4,064	3,802	107%	3,801		3,801	99%
Prin - Water - \$2363.85										
Int - Water - \$907.28										
Prin - Sewer - \$382.60										
Int - Sewer - \$146.84										
Total - \$3,800.57										
363040 Penalty & Interest	10	8	10	25	0	***%			0	0%
Group:	4,028	3,545	3,811	4,089	3,802	108%	3,801	0	3,801	99%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	13	18	21	41	0	***%			0	0%
Group:	13	18	21	41	0	***%	0	0	0	0%
Fund:	4,041	3,563	3,832	4,130	3,802	109%	3,801	0	3,801	99%

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

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
		17-18	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19	18-19

490300	Special Improvement District										
610	Principal	2,281	2,390	2,503	2,622	2,622	100%	2,747		2,747	105%
	Water Prin = 2,363.85 matures 2025										
	Sewer Prin = 382.60										
620	Interest	1,519	1,411	1,298	1,179	1,180	100%	1,054		1,054	89%
	Water Int = 907.28										
	Sewer Int = 146.84										
	Account:	3,800	3,801	3,801	3,801	3,802	100%	3,801	0	3,801	100%
	Fund:	3,800	3,801	3,801	3,801	3,802	100%	3,801	0	3,801	100%

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3538 SID 38 FUND - Riverwood

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I				25,554	25,555	100%	30,439		30,439	119%
Principal - \$17,000.82										
Interest - \$13,437.36										
363040 Penalty & Interest				13	0	***%			0	0%
Group:				25,567	25,555	100%	30,439	0	30,439	119%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings				165	0	***%	100		100	*****%
Group:				165	0	***%	100	0	100	*****%
Fund:				25,732	25,555	101%	30,539	0	30,539	119%

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3538 SID 38 FUND - Riverwood

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget

490300	Special Improvement District										
610	Principal				15,693	11,180	140%	17,871		17,871	160%
	Principal on \$340,000 20 year loan - \$17,870.60 (includes add'l \$870 on hand from 6/30/18)										
620	Interest				9,170	14,029	65%	13,296		13,296	95%
	Int = 13,296.27										
	Account:				24,863	25,209	99%	31,167	0	31,167	124%
	Fund:				24,863	25,209	99%	31,167	0	31,167	124%

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2019

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, the General Fund, donations, etc. The funds are used to acquire and/or construct major, long-lived capital facilities other than those financed by enterprise fund revenue.

City Ordinance 602, as amended, has established separate capital project funds for each project since normally each project is budgeted separately. However, several related projects can be accounted for in a single fund. The deciding factor is the legal provisions surrounding the source and use of revenue financing and the particular project.

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

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4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	278	356	451	621	400	155%	400		400	100%
Group:	278	356	451	621	400	155%	400	0	400	100%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating					0	0%	35,000		35,000	*****%
T/I from General (Fire station apron - \$56,000 2019 FY, A/C City hall - \$25,000 - 2020 FY)										
Group:					0	0%	35,000	0	35,000	*****%
Fund:	278	356	451	621	400	155%	35,400	0	35,400	8850%

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4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
411200	FACILITIES ADMINISTRATION										
930	New Improvements/Misc.				15,703	20,000	79%	56,000		56,000	290%
	HVAC Fire hall - 2018 FY										
	future - City Hall - mngr office, public works, council chambers - \$25,000										
	fire hall concrete apron (front of hall) - \$56,000										
931	Project Engineering					5,000	0%			0	0%
	Account:				15,703	25,000	63%	56,000	0	56,000	224%
430200	ROAD & STREET SERVICES										
930	New Improvements/Misc.					15,000	0%			0	0%
	Account:					15,000	0%	0	0	0	0%
	Fund:				15,703	40,000	39%	56,000	0	56,000	140%

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4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
365000 Contributions and				4,625	4,000	0 ***%				0 0%
365050 Cash in lieu of Parks	2,000	3,000	1,000	5,000	4,000	125%	2,000		2,000	50%
Diane Road - \$1,000 per unit prior to COA - for Horine Park, and Rose CUP - \$1,000										
Group:	2,000	3,000	1,000	9,625	4,000	241%	2,000	0	2,000	50%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	2,074	2,573	3,145	4,960	2,500	198%	5,000		5,000	200%
Group:	2,074	2,573	3,145	4,960	2,500	198%	5,000	0	5,000	200%
Fund:	4,074	5,573	4,145	14,585	6,500	224%	7,000	0	7,000	107%

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4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget

460400	PARK & RECREATION SERVICES										
930	New Improvements/Misc.		23,760		22,595	165,000	14%	165,000		165,000	100%
	irrigation install - recommended locations by PW Dir: Depot Park, Railroad St										
	Ballfield and Ferholt park - \$45,000										
	Horine Park development - began in 2016, completed in 2018 FY										
	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)										
	Account:		23,760		22,595	165,000	14%	165,000	0	165,000	100%

460445	SWIMMING POOL										
940	New Machinery & Equipmen	16,575				0	0%			0	0%
	Account:	16,575				0	***%	0	0	0	0%
	Fund:	16,575	23,760		22,595	165,000	14%	165,000	0	165,000	100%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

4020 CAPITAL PROJECTS FUND - General Equipment

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
331052 MDOT-MACI EQUIPMENT GRANT					199,824	0%	232,351		232,351	116%
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:					199,824	0%	232,351	0	232,351	116%
360000 MISCELLANEOUS REVENUE										
365000 Contributions and	31,564	1,805			0	0%			0	0%
366000 Miscellaneous	30,218	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:	61,782	15,330			0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	972	919	848	1,274	800	159%	1,000		1,000	125%
Group:	972	919	848	1,274	800	159%	1,000	0	1,000	125%
380000 OTHER FINANCING SOURCES										
382000 Proceeds of General Fixed	1,500			3,250	0	***%			0	0%
383000 Interfund Operating			30,124	67,498	67,498	100%	193,556		193,556	286%
Transfer from Gas Tax for street equipment, allowed 1/3 max each year, only \$17,696 available for 2019 FY T/I from General - \$175,860										
Group:	1,500		30,124	70,748	67,498	105%	193,556	0	193,556	286%
Fund:	64,254	16,249	30,972	72,022	268,122	27%	426,907	0	426,907	159%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

4020 CAPITAL PROJECTS FUND - General Equipment

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	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										
361	Motor Vehicle M & R		7,076			0	0%			0	0%
940	New Machinery & Equipmen	37,871	29,356	45,124	40,647	40,000	102%	45,000		45,000	113%
	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:	37,871	77,137	45,124	40,647	40,000	102%	45,000	0	45,000	113%

420400	FIRE PROTECTION & CONTROL										
940	New Machinery & Equipmen	47,040				0	0%	24,000		24,000	*****%
	shared used quint purchase 40% (\$55,000 est)										
	Also need funding for compressor system										
	Account:	47,040				0	***%	24,000	0	24,000	*****%

430200	ROAD & STREET SERVICES										
940	New Machinery & Equipmen			4,186		230,797	0%	268,366		268,366	116%
	MACI grant awarded for 1 Large Vacuum Sweeper \$ 209,297, 10,000 gal liquid										
	deicer storage tank w/pump \$ 22,192, and 300 gallon liquid deicer storage tank										
	\$9,655 (\$268,366, 13.42% match requirement - \$36,015 from Gas tax fund 2820)										
942	Replacement Machinery/Equ					0	0%	92,000		92,000	*****%
	Used Loader - \$80,000 and V Blade										
	Account:			4,186		230,797	0%	360,366	0	360,366	156%
	Fund:	84,911	85,868	49,310	40,647	270,797	15%	429,366	0	429,366	159%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
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4040 CAPITAL PROJECTS FUND - Street Construction

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
365000 Contributions and		6,698		3,970	0	***%			0	0%
Group:		6,698		3,970	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	720	1,124	1,978	5,414	1,100	492%	2,500		2,500	227%
Group:	720	1,124	1,978	5,414	1,100	492%	2,500	0	2,500	227%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	122,814	203,203	385,968	100,000	100,000	100%			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 2019 FY - no \$ available - \$ for equipment										
Group:	122,814	203,203	385,968	100,000	100,000	100%	0	0	0	0%
Fund:	123,534	211,025	387,946	109,384	101,100	108%	2,500	0	2,500	2%

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4040 CAPITAL PROJECTS FUND - Street Construction

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget

430200	ROAD & STREET SERVICES										
931	Project Engineering		28,740			30,000	0%	30,000		30,000	100%
950	City Construction		248,121	152,435	52,566	230,000	23%	282,939		282,939	123%
	City to determine priority based on condition and traffic demand - \$100,000										
	priority streets										
	budget based on resources available										
	Account:		276,861	152,435	52,566	260,000	20%	312,939	0	312,939	120%
	Fund:		276,861	152,435	52,566	260,000	20%	312,939	0	312,939	120%

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2019

E. ENTERPRISE FUNDS

(5000)

Revenues by Source
Summary of Expenses by Function, Activity and Object

The City's Enterprise Funds are Water Utilities and Sewer Utilities.

Enterprise funds are used to account for self-supporting activities of the governmental unit rendering services to the public and financed primarily from user charges. 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.

CITY OF COLUMBIA FALLS
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For the Year: 2018 - 2019

5210 WATER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
336020 State On-Behalf			3,954		0	0%			0	0%
Group:			3,954		0	0%	0	0	0	0%
340000 CHARGES FOR SERVICES										
343020 Water Administration Fee PIF payment agreement admin fees - \$125/each	250	250	250	625	750	83%	500		500	66%
343021 Metered Water Sales Res 1776 - SFR base from \$8.50 - \$10.50, other lines sizes increase exponentially - expected new \$ 68,000	624,486	629,144	579,799	650,758	600,000	108%	668,000		668,000	111%
343022 Water Testing Charge - \$2/per acct	3,738	3,856	3,920	4,072	4,000	102%	4,200		4,200	105%
343024 Sale of Materials, RW - 27 add'l homes - 2018 FY, increase in bldg activity 2018 FY	39,484	35,201	28,622	42,681	40,000	107%	40,000		40,000	100%
343025 Water Permit Fees	1,885	1,350	900	2,800	2,300	122%	2,500		2,500	108%
343026 Water Connection Fees/New	8,720	6,920	5,845	11,460	6,900	166%	7,000		7,000	101%
343027 Repairs/Materials & includes \$47.50/per residential backflow, posted to UB accounts - \$11,250	15,676	15,033	9,419	17,001	15,000	113%	16,000		16,000	106%
343028 Late Charges/Disconnect &	9,499	9,050	9,068	9,304	9,000	103%	9,000		9,000	100%
Group:	703,728	700,804	637,823	738,701	677,950	109%	747,200	0	747,200	110%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	1,244	1,300	1,196	1,206	0	***%			0	0%
363020 Special Assmts - Bond P&I Prin = 4,314.85 Int = 1,656.10 SID 34 = 2,699.82 SID 36 = 3271.13 Total P & I - \$5971 (prin posted to Adv to SID 34/36 accts) total cash budgeted	2,387	2,217	2,039	1,852	5,971	31%	5,971		5,971	100%
366000 Miscellaneous		1,113		420	0	***%			0	0%
367000 Sale of Junk/Old Supplies	972				0	0%			0	0%
Group:	4,603	4,630	3,235	3,478	5,971	58%	5,971	0	5,971	100%

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5210 WATER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	5,786	5,636	7,986	11,021	6,500	170%	10,000		10,000	153%
Group:	5,786	5,636	7,986	11,021	6,500	170%	10,000	0	10,000	153%
380000 OTHER FINANCING SOURCES										
382010 Sale of General Fixed			6,340		0	0%			0	0%
Sale of Ford F150 to Parks Dept 2017 FY, none planned in 2018 FY										
382030 Gain or Loss on Sale of			-6,340		0	0%			0	0%
383000 Interfund Operating		97,420	67,040		0	0%			0	0%
2017 FY - expansion portion of Riverwood, none planned in 2019 FY										
Group:		97,420	67,040		0	0%	0	0	0	0%
Fund:	714,117	808,490	720,038	753,200	690,421	109%	763,171	0	763,171	110%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
430500	Water Operating										
110	Salaries and Wages plus 34% of pw operator position	85,078	83,556	93,409	105,253	103,838	101%	108,158		108,158	104%
120	Overtime	2,724	1,290	2,949	529	2,810	19%	2,138		2,138	76%
140	Employer Contributions	19,293	18,568	21,017	23,723	25,013	95%	26,021		26,021	104%
180	Health Insurance	29,749	30,246	36,342	27,073	32,526	83%	29,338		29,338	90%
197	Pension Expense			25,434		0	0%			0	0%
210	Office Supplies	178	2,398	1,066	1,416	2,000	71%	2,000		2,000	100%
212	Small Equipment < \$5,000 hand tools \$1,500 truck warning lights - \$600 level monitor parshall plume \$4,500 1/2 tripod \$1,450 backflow tester \$700	5,684	22,155	1,859	3,716	9,500	39%	9,500		9,500	100%
220	Operating Supplies	4,194	2,195	1,219	6,036	3,500	172%	4,000		4,000	114%
224	Janitorial/Cleaning Suppl	103	218	87		200	0%	200		200	100%
226	Clothing/Uniforms safety vests, uniform allowance paid under payroll for all employees	81	667	100	54	300	18%	300		300	100%
230	Waterline Supplies replacement meters, 10 yr replacement program not completed in recent years, significant bldg activity, riverwood - 27 homes 2018 FY	62,760	44,546	21,794	62,573	50,000	125%	52,000		52,000	104%
231	Gas & Oil	4,467	3,112	4,302	5,440	4,500	121%	5,500		5,500	122%
232	Vehicle Parts tires for water trucks	763	662	1,513	35	2,000	2%	2,000		2,000	100%
240	Repair & Maintenance Supp includes hydrant parts/hydrant replacements (2 hole hydrants and hydrants with no valve)	82	12,012	3,952	1,867	20,000	9%	20,000		20,000	100%
310	Postage & Freight	3,311	4,501	4,342	5,465	5,200	105%	5,500		5,500	106%
318	U-DIG Services	451	382	356	366	450	81%	450		450	100%
331	Legal Notices water report	910	1,653	2,842	2,118	3,000	71%	3,000		3,000	100%
335	Membership & Dues DEQ certification, Water foundation, MT Rural water	588	520	555	590	600	98%	600		600	100%

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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
340	Utility Services garbage	1,028	1,037	1,054	1,045	1,100	95%	1,100		1,100	100%
341	Electric Utility	42,912	49,056	45,326	48,701	52,000	94%	52,000		52,000	100%
342	Water & Sewer	644	659	711	674	800	84%	800		800	100%
344	Gas Utility	758	593	734	830	850	98%	900		900	106%
345	Phone & Fax	3,854	3,980	4,109	4,112	4,300	96%	4,300		4,300	100%
350	Legal Services/Contract	5,857	6,052	5,937	5,996	6,700	89%	6,200		6,200	93%
351	Litigation Services based on claims					3,000	0%	3,000		3,000	100%
353	Audit 2018 FY audit (2017 FY complete before 18 year end)	4,910	1,695	2,915	6,050	6,000	101%	3,934		3,934	66%
354	Engineering/Consulting misc projects - project engineering w/cost of lines Water update - PER - \$76,000	3,579	9,825	179,587	78,825	76,000	104%	25,000		25,000	33%
355	Data Processing Services added: arc view help Microcomm service - \$1,250 Sensus support \$2,000	3,090	4,490	5,033	4,544	6,000	76%	6,750		6,750	113%
357	Employee Services	266	267	267	269	300	90%	300		300	100%
360	Maintenance & Repair	382	222		28,210	1,000	***%	15,000		15,000	1500%
361	Motor Vehicle M & R	1,291	206	1,140	258	2,000	13%	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 = 4758 Etime - 42 Copier maint - \$1100	6,015	5,456	5,466	5,773	5,200	111%	6,000		6,000	115%
366	Building Maintenance & Re water shop lighting					1,500	0%	1,500		1,500	100%
380	Training & Certification training	1,990	1,574	1,713	2,424	2,000	121%	2,500		2,500	125%
390	Other Purchased Services railroad easements, tapping tool rental	1,289	2,468	574	4,883	2,500	195%	5,000		5,000	200%
391	DEQ Permit \$2 per connection Cedar Dam Permit \$488 (last paid in 2011)	3,712	4,362	3,978	4,022	4,500	89%	4,500		4,500	100%

CITY OF COLUMBIA FALLS
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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
392	Leak Detection	4,980				105,000	0%	192,500		192,500	183%
	locate and brushout 16" trunk line from reservoir to alum city - \$12,500 quote +2,000 for wtr truck due to dry conditions contract leak detection and eval - \$25,000 install listening devices in "NML" every 500' - \$22,000 est. Overnight tank draw test - \$2,500 (\$128,000 to install 16 meters - won't be done unless indicated by all of the above)										
394	Sampling & Testing	1,320	2,014	1,623	4,903	3,000	163%	5,000		5,000	167%
399	Other Contracted Services	13,445	17,052	18,739	100,212	28,000	358%	58,000		58,000	207%
	Standby power? \$15,000 Backflow Testing \$47.50/each - 290 customers = \$13,775										
810	Losses (Bad debt expense)	686	601		201		0 ***%			0	0%
930	New Improvements/Misc.					172,000	0%			0	0%
	Riverwood - 2018 FY to be determined - New Well project										
931	Project Engineering					16,000	0%			0	0%
	projects for line upgrade, Riverwood SID 2018 FY to be determined w/projects - new well										
934	Replacement/Improvements					75,000	0%	45,000		45,000	60%
	\$45,000 - Clare Park VFD										
940	New Machinery & Equipmen					15,000	0%			0	0%
	New reader \$10,550 plus touch reader \$530 = \$11,080 (provided by sensus)										
	Account:	322,424	340,290	502,044	548,186	855,187	64%	711,989	0	711,989	83%
430560	Administration										
110	Salaries and Wages	33,666	35,532	40,298	47,755	52,356	91%	59,129		59,129	113%
	plus 25% of pw/bldg/planning clerk - \$9,203										
120	Overtime					0	0%	248		248	*****%
140	Employer Contributions	6,519	6,763	7,580	8,935	9,730	92%	10,953		10,953	113%
	plus 25% pw/planning/bldg clerk										
180	Health Insurance	4,154	4,440	6,419	9,228	13,230	70%	10,451		10,451	79%
	plus 25% pw/planning/bldg clerk										
190	Deferred Comp	924	981	831	644	644	100%	644		644	100%
	Account:	45,263	47,716	55,128	66,562	75,960	88%	81,425	0	81,425	107%

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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
430570	Water Customer Accounting & Collection										
110	Salaries and Wages	36,699	38,623	39,968	41,852	41,872	100%	43,530		43,530	104%
120	Overtime	721	700	441	323	1,288	25%	506		506	39%
140	Employer Contributions	6,531	6,719	6,898	7,300	7,414	98%	7,715		7,715	104%
180	Health Insurance	11,310	12,883	12,924	10,851	13,371	81%	8,347		8,347	62%
190	Deferred Comp	355				0	0%			0	0%
	Account:	55,616	58,925	60,231	60,326	63,945	94%	60,098	0	60,098	94%
490210	Revenue Bonds, Series 2005										
610	Principal					26,000	0%	26,000		26,000	100%
	\$201,000 o/s at June 30th, pd off in 2025										
	\$13,000 payable Jan and \$13,000 in June										
620	Interest	6,660	6,120	5,546	4,961	4,962	100%	4,377		4,377	88%
	2.25% - Jan - \$2,261.25										
	June - \$2,115.00										
	Account:	6,660	6,120	5,546	4,961	30,962	16%	30,377	0	30,377	98%
510330	Comprehensive Liability Insurance										
510	Insurance	7,759	8,372	8,225	10,703	10,706	100%	10,270		10,270	96%
	18-19 prop ins - \$1,913										
	18-19 Liab ins program - \$8,357 (mod factor to 1.11 from 1.26 less rebate)										
	Account:	7,759	8,372	8,225	10,703	10,706	100%	10,270	0	10,270	96%
510400	Depreciation										
830	Depreciation - Closed to	228,195	149,623	198,558	182,812	180,000	102%	183,000		183,000	102%
840	Depreciation - Closed to		19,462			0	0%			0	0%
	Account:	228,195	169,085	198,558	182,812	180,000	102%	183,000	0	183,000	102%
	Fund:	665,917	630,508	829,732	873,550	1,216,760	72%	1,077,159	0	1,077,159	89%

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5211 WATER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343029 Plant Investment Fees	122,211	111,477	86,381	198,795	128,000	155%	128,000		128,000	100%
16 FY included \$42,000 hotel, 2018 FY includes Riverwood (63,000), 18 new homes, plus 18 unit apt complex										
Group:	122,211	111,477	86,381	198,795	128,000	155%	128,000	0	128,000	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	4,894	7,081	9,294	16,556	7,000	237%	14,000		14,000	200%
Group:	4,894	7,081	9,294	16,556	7,000	237%	14,000	0	14,000	200%
Fund:	127,105	118,558	95,675	215,351	135,000	160%	142,000	0	142,000	105%

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5211 WATER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds		97,420			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:		97,420			0	***%	0	0	0	0%
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%	0	0	0	0%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

5310 SEWER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	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%
340000 CHARGES FOR SERVICES										
343030 Sewer Administrative Fees PIF admin fee - \$125/each	500	250	250	500	750	67%	500		500	66%
343031 Sewer Service Charges Res 1777 - increase of \$1.50/EDU - estimate of new revenue = \$70,000	961,941	941,635	911,123	941,358	940,000	100%	1,010,000		1,010,000	107%
343032 Sewer Connection Fees/New Riverwood 27 plus 20 new connections 2018 FY, slower in 2019 FY	5,550	4,350	2,850	8,650	7,050	123%	7,000		7,000	99%
343033 Sewer Permit Fees 18 plus Riverwood in 2019 FY	1,850	1,450	900	2,850	2,250	127%	2,000		2,000	88%
343035 Sale of Materials, misc admin fee for Meadowlake	2,429	1,944	844	844	844	100%	844		844	100%
343038 Disposal Fee Agreements increased for high strength charges, to be billed grtly, 2019 FY added 3rd vendor	8,888	15,663	19,261	18,193	16,000	114%	18,000		18,000	112%
Group:	981,158	965,292	935,228	972,395	966,894	101%	1,038,344	0	1,038,344	107%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	2,705	2,839	2,776	2,772	0	***%			0	0%
363020 Special Assmts - Bond P&I Prin = 2,558.10 Int = 982.97 SID 34 = 3011.63 SID 36 = 529.44 Total Prin/Int budgeted - \$3541.07 (Prin payments posted to Adv to SID 34/36 @ year end)	1,417	1,316	1,210	1,099	3,544	31%	3,542		3,542	99%
Group:	4,122	4,155	3,986	3,871	3,544	109%	3,542	0	3,542	99%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	7,620	10,238	13,420	18,812	9,000	209%	15,000		15,000	166%
Group:	7,620	10,238	13,420	18,812	9,000	209%	15,000	0	15,000	166%

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5310 SEWER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget	
390000 OTHER FINANCING SOURCES											
381030 SID Bonds				340,000	340,000	100%				0	0%
Riverwood financing - principal - \$340,000 closed in 2018 FY											
383000 Interfund Operating	120,029	55,000	146,605			0	0%			0	0%
16FY:											
3rd Ave West extension - \$33,000											
17FY - riverwood portion that extended services											
2019 FY - no planned expansion projects											
Group:	120,029	55,000	146,605	340,000	340,000	100%		0	0	0	0%
Fund:	1,112,929	1,034,685	1,103,994	1,335,078	1,319,438	101%	1,056,886		0	1,056,886	80%

CITY OF COLUMBIA FALLS
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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	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	125,736	136,251	111,696	139,759	138,106	101%	151,536		151,536	110%
120	Overtime WWTP operator on duty seven days/week	6,120	5,889	9,443	7,489	6,540	115%	6,264		6,264	96%
140	Employer Contributions	30,113	29,894	28,233	32,653	34,000	96%	37,381		37,381	110%
180	Health Insurance	40,551	40,866	43,928	46,659	55,429	84%	54,305		54,305	98%
197	Pension Expense			4,941		0	0%			0	0%
210	Office Supplies	2,237	2,039	1,113	1,932	2,200	88%	2,200		2,200	100%
212	Small Equipment < \$5,000 pressure washer - \$890 Incubator - \$3,740 (lab equip) 4 mixer cranes - \$1,950	2,693	3,189	11,483	8,361	9,000	93%	7,500		7,500	83%
220	Operating Supplies 2 in sump pump - \$522 UV bulbs \$4,500	4,176	6,991	2,261	7,390	7,000	106%	7,200		7,200	103%
221	Chemicals	27,938	30,389	35,807	37,827	36,000	105%	38,500		38,500	107%
222	Lab Supplies	5,805	4,871	5,471	6,500	6,000	108%	6,000		6,000	100%
224	Janitorial/Cleaning Suppl	384	504	549	703	550	128%	650		650	118%
226	Clothing/Uniforms safety vests, hardhats, emblems on clothing	57	205	314	294	500	59%	500		500	100%
231	Gas & Oil	5,488	3,536	2,483	3,875	3,800	102%	4,200		4,200	111%
232	Vehicle Parts	2,076	261	589	2,146	2,000	107%	2,000		2,000	100%
240	Repair & Maintenance Supp NPW pumps - rebuild \$15,000 American Turbine - \$8212	22,239	43,048	24,688	43,854	25,000	175%	30,000		30,000	120%
310	Postage & Freight	3,374	4,340	4,325	5,400	4,600	117%	5,500		5,500	120%
318	U-DIG Services	452	382	356	366	450	81%	500		500	111%
331	Legal Notices includes adv for employees		409	1,174	1,038	1,000	104%	1,500		1,500	150%
335	Membership & Dues DEQ certification	548	270	410	410	600	68%	600		600	100%

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Expenditure Budget Report -- MultiYear Actuals
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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
340	Utility Services garbage	731	737	750	764	800	96%	800		800	100%
341	Electric Utility	67,409	71,943	72,006	75,131	73,000	103%	77,000		77,000	105%
342	Water & Sewer	1,674	2,059	2,871	2,727	2,900	94%	3,200		3,200	110%
344	Gas Utility	5,244	4,335	3,239	5,254	6,000	88%	6,000		6,000	100%
345	Phone & Fax w/SCADA - add'l phone line	4,469	3,343	3,278	3,351	4,200	80%	4,200		4,200	100%
350	Legal Services/Contract	5,857	6,052	5,937	5,996	6,600	91%	6,200		6,200	94%
353	Audit 2018 FY audit (2017 FY complete before year end)	4,910	1,695	2,915	6,050	6,000	101%	3,934		3,934	66%
354	Engineering/Consulting WWTP HDR service contract \$10,000 WWTP upgrade - \$74,000 for 2018 FY - balance	2,741	2,967	550	70,482	84,000	84%	25,000		25,000	30%
355	Data Processing Services Intellisys upgrade Asset Management Software upgrade \$2,549.25 and \$600 software support (Maintenance View) Microcomm Telemetry Service contract - \$5,000 HMI software - \$430	2,267	3,979	8,645	7,397	7,900	94%	8,600		8,600	109%
357	Employee Services	575	400	558	491	600	82%	600		600	100%
360	Maintenance & Repair Clarifier sandblast/paint - \$50,000 - moved to 2019 FY microcomm upgrade -SCADA \$2,500 HDR - \$8,500 - polyblend unit repair	10,597	6,011	44,245	51,177	57,360	89%	61,000		61,000	106%
361	Motor Vehicle M & R repairs to spreader - \$5,000 - not budgeted, not using spreader in future, purchasing dump truck	1,163	268	1,596	3,241	9,000	36%	4,000		4,000	44%
363	Office Maintenance/Agreem BMS - total \$4758 -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 - 110 Copier maint - \$1100	6,036	9,727	5,515	5,822	4,850	120%	6,300		6,300	130%
366	Building Maintenance & Re reseal dewatering building roof - \$2,646 reseal pretreatment bldg roof - \$2,850 garage door openers - \$3,268 - 2019 FY wiring for garage doors \$550 - 2019 FY	2,535	6,690	25,727	12,081	13,200	92%	11,000		11,000	83%
380	Training & Certification	1,859	1,216	1,528	2,895	2,200	132%	3,000		3,000	136%

CITY OF COLUMBIA FALLS
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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
390	Other Purchased Services railroad leases, quality control services and analytic balance Kturbo service - \$16,840 - July 2019 (2020 budget)	11,613	5,491	1,933	5,832	12,000	49%	6,000		6,000	50%
391	DEQ Permit	2,625	1,125	1,125	1,500	1,125	133%	1,500		1,500	133%
393	Line Monitoring, Cleaning	430		735		1,000	0%	5,000		5,000	500%
394	Sampling & Testing	7,191	7,155	6,921	5,150	8,000	64%	7,500		7,500	94%
395	Landfill Services	6,214	6,218	9,031	10,298	10,000	103%	12,000		12,000	120%
399	Other Contracted Services employee physicals, fire ext service, bug spraying, misc Quality control balance spectr \$505	3,410	1,045	2,110	70,927	1,500	***%	2,500		2,500	167%
400	Raw Materials	107				0	0%			0	0%
700	Grants, Contributions & I 2017-18 FY Riverwood street costs				142,615	0	***%			0	0%
810	Losses (Bad debt expense)	1,675	951		225	0	***%			0	0%
930	New Improvements/Misc. Riverwood - 2018 FY (balance held to complete job - posted as contract payable/exp as of June 30, 2018 - \$\$28,705 for sewer) see new PER - no improvements in 2019					515,200	0%			0	0%
931	Project Engineering 2018 FY Riverwood 2019 FY - Lift station #2 rebuild, HDR, Task order #4					33,000	0%	35,000		35,000	106%
934	Replacement/Improvements Grit pumps - balance \$25,000 Sludge Storage basin mixer - \$40,000 (Place holder - determine priorities - need to replace Daft Recycle pump 2001) porta potty/jet rodder manhole and pad \$5,000 MLR piping valves - \$12,050 Rebuild lift station #2 - HDR est \$144,000					92,050	0%	226,050		226,050	246%
940	New Machinery & Equipmen Dump Truck - hauling sludge - \$60,000 Sewer camera \$60,000					30,000	0%	120,000		120,000	400%
	Account:	431,319	456,741	490,479	836,062	1,315,260	64%	992,720	0	992,720	75%
430610	Sewer Administration										
110	Salaries and Wages plus 25% pw/planning/bldg clerk	33,666	35,534	40,299	47,755	52,356	91%	59,129		59,129	113%

CITY OF COLUMBIA FALLS
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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
120	Overtime					0	0%	248		248	*****%
140	Employer Contributions plus 25% pw/planning/bldg clerk	6,519	6,763	7,580	8,935	9,730	92%	10,953		10,953	113%
180	Health Insurance plus 25% pw/planning/bldg clerk	3,112	4,440	6,419	9,228	13,230	70%	10,451		10,451	79%
190	Deferred Comp	924	982	832	644	644	100%	644		644	100%
	Account:	44,221	47,719	55,130	66,562	75,960	88%	81,425	0	81,425	107%
430670	Sewer Customer Accounting & Collection										
110	Salaries and Wages	36,697	38,616	39,959	41,846	41,872	100%	43,530		43,530	104%
120	Overtime	718	696	439	321	1,288	25%	506		506	39%
140	Employer Contributions	6,530	6,717	6,897	7,299	7,414	98%	7,715		7,715	104%
180	Health Insurance	11,308	12,880	12,921	10,848	13,371	81%	8,347		8,347	62%
190	Deferred Comp	355				0	0%			0	0%
	Account:	55,608	58,909	60,216	60,314	63,945	94%	60,098	0	60,098	94%
490200	Revenue Bonds, Series 2000										
610	Principal					161,000	0%	163,000		163,000	101%
	O/S at June 30th = \$330,000 - paid off June 2020										
	Jan - \$81,000										
	June - \$82,000										
620	Interest	18,330	15,290	12,180	9,020	9,020	100%	5,790		5,790	64%
	2.0% - Jan - \$3,300										
	June - \$2,490										
	Account:	18,330	15,290	12,180	9,020	170,020	5%	168,790	0	168,790	99%
490215	Revenue Bonds, Series 2009										
610	Principal					37,000	0%	38,000		38,000	103%
	2009 B - 18,000 - o/s at June 30th = \$203,000, paid off 6/2029										
	2009 C - 20,000 - o/s at June 30th = \$279,000 paid off 6/2030										
620	Interest	12,454	11,779	11,104	10,429	10,429	100%	9,709		9,709	93%
	2009 C - 3.0% - Jan - \$4,185 June - \$4,035 = \$8,220 total										
	2009B - .75% - Jan - \$76.25 June - \$727.50 = \$1,488.75										
	Account:	12,454	11,779	11,104	10,429	47,429	22%	47,709	0	47,709	101%

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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
490500	Other Debt Service Payments										
610	Principal					12,638	0%			0	0%
	Interacap Loan on Truck - \$124,625 orig. 7/6/2012										
	Outstanding June 30, 2017 = \$12,637,86, pd off Aug 2017										
620	Interest	817	710	491	157	156	101%			0	0%
	Account:	817	710	491	157	12,794	1%	0	0	0	0%
510330	Comprehensive Liability Insurance										
510	Insurance	23,595	24,229	25,345	26,557	25,057	106%	26,388		26,388	105%
	18-19 property insurance - \$16,261										
	18-19 Liab program insurance - \$10,127 (mod factor to 1.11 from 1.26 less rebate)										
	Account:	23,595	24,229	25,345	26,557	25,057	106%	26,388	0	26,388	105%
510400	Depreciation										
830	Depreciation - Closed to	498,154	480,522	508,216	508,235	510,000	100%	510,000		510,000	100%
840	Depreciation - Closed to		22,842			0	0%			0	0%
	Account:	498,154	503,364	508,216	508,235	510,000	100%	510,000	0	510,000	100%
	Fund:	1,084,498	1,118,741	1,163,161	1,517,336	2,220,465	68%	1,887,130	0	1,887,130	85%

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5311 SEWER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
521531	Transfer to Sewer										
920	Transfers to Other Funds	120,029	55,000	146,605		0	0%			0	0%
	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										
	Account:	120,029	55,000	146,605		0	***%	0	0	0	0%
	Fund:	120,029	55,000	146,605		0	0%	0	0	0	0%

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5311 SEWER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343039 Plant Investment Fees To 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	112,803	129,218	69,899	189,686	130,000	146%	130,000		130,000	100%
Group:	112,803	129,218	69,899	189,686	130,000	146%	130,000	0	130,000	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,182	3,905	5,411	8,938	3,500	255%	7,500		7,500	214%
371012 Interest Earnings to			32		0	0%			0	0%
Group:	3,182	3,905	5,443	8,938	3,500	255%	7,500	0	7,500	214%
Fund:	115,985	133,123	75,342	198,624	133,500	149%	137,500	0	137,500	102%

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2019

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 Disability/Pension Fund.

CITY OF COLUMBIA FALLS
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7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	14-15	15-16	16-17	17-18	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	79,471	71,136	74,259	71,224	72,726	98%	71,776		71,776	98%
Tax levy to equal \$89,836 in funding with all other sources, part of 15-10-420, MCA maximum levy, used										
311020 Personal Property Taxes	794	1,572	1,892	2,485	0	***%			0	0%
311030 Motor Vehicle Taxes	14	17		3	0	***%			0	0%
312000 Penalty & Interest on	355	168	151	157	120	131%			0	0%
Group:	80,634	72,893	76,302	73,869	72,846	101%	71,776	0	71,776	98%
330000 INTERGOVERNMENTAL REVENUES										
335050 Insurance Premium	10,044	9,104	9,776	10,851	9,616	113%	10,554		10,554	109%
1.5 mills (\$7,036)										
335230 State Entitlement	6,921	7,096	7,338	7,374	7,374	100%	7,506		7,506	101%
2019 FY 1.79% growth - \$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) - Fire Relief - \$7,374										
Group:	16,965	16,200	17,114	18,225	16,990	107%	18,060	0	18,060	106%
Fund:	97,599	89,093	93,416	92,094	89,836	103%	89,836	0	89,836	100%
Grand Total:	5,953,108	5,864,083	6,264,162	6,686,612	6,581,657		6,370,104	0	6,370,104	

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7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget	Exp.	Budget	Changes	Budget	Budget
420400	FIRE PROTECTION & CONTROL										
130	Employee Benefits					89,836	0%	89,836		89,836	100%
	per actuarial report completed in 2017 FY										
	Account:					89,836	0%	89,836	0	89,836	100%
	Fund:					89,836	0%	89,836	0	89,836	100%
	Grand Total:	5,466,510	5,410,204	5,886,794	6,072,467	8,758,168		8,768,648	0	8,768,648	

CITY OF COLUMBIA FALLS

TAX INFORMATION
2018-19 FY

REQUIRED AND SUPPLEMENTAL INFORMATION

FY 2018-19
FINAL TAX LEVY SCHEDULE

Assessed Valuation: \$ 450,257,644
 Tax Valuation: \$ 6,834,299
 1 Mill Yields (10): \$ **6,834,299**

(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
357,304	3,110,860	622,944	3,733,804	980,248	1,527,840	2,508,088	1,225,716	3,733,804	179,348
0									
0	89,836	0	89,836	0	18,060	18,060	71,776	89,836	10,502
SUBTOTAL									189,850
See Mill Levy Limitations Schedule									1,297,492

VOTED & SPECIAL LEVIES									
25,426	148,186	31,557	179,743	56,983	0	56,983	122,760	179,743	17,962
24,181	68,600	0	68,600	24,181	360	24,541	44,059	68,600	6,447
1,332	88,755	43,000	131,755	44,332	550	44,882	86,873	131,755	12,711

SUBTOTAL										\$ 253,692	Special Mill Levies	37,120
TOTAL										\$ 1,551,184	\$ 4,203,738	226,970
Last Year w/o TIF										\$ 1,433,476	\$ 3,988,417	TOTAL MILLS
										TOTAL TAX	\$ 2,485,563	3,988,417

**General Fund Cash Reserve Minimum:

Total Appropriations	\$ 3,110,860	17-18 fy	\$ 1,502,854	216,349	10,62
% of Operating Reserve	\$ 3,110,860	Inflation	\$ 48,330		
	20%	Newly taxable	\$ 10,054		
	\$ 622,172		\$ 35,034		

NON-LEVIED FUNDS - FINAL SUMMARY SCHEDULE

		Fiscal Year: 2018-2019					
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
290,691	2310 Tax Increment District	290,691	-	290,691	290,691	0	290,691
0	2311 TEDD - Industrial Park	0.00	2,203	2,203	2,203	0	2,203
-7,545	2394 Building Code Enforcement Program	131,805	119,207	251,012	111,662	139,350	251,012
24,081	2400 Special Lighting Districts	57,900	15,432	73,332	39,513	33,819	73,332
107,756	2500 Street Maintenance District	443,851	119,318	563,169	227,074	336,095	563,169
79,763	2700 Cedar Creek Trust	132,356	914,069	1,046,425	993,832	52,593	1,046,425
5,957	2821 Special Road/Street Allocation Program	5,957	0	5,957	5,957	0	5,957
19,859	2820 Gas Tax	112,696	0	112,696	19,859	92,837	112,696
0	2917 Crime Victims Program	6,000	0	6,000	-	6,000	6,000
112,881	2940 CDBG-Home Program Grant	112,881	0	112,881	112,881	0	112,881
0	3534 SID 34	5,712	298	6,010	298	5,712	6,010
0	3536 SID 36	3,801	1,415	5,216	1,415	3,801	5,216
0	3538 SID 38	31,167	242	31,409	870	30,539	31,409
20,600	4000 C.I.P. General Improvements	56,000	18,666	74,666	39,266	35,400	74,666
158,000	4010 C.I.P. Park Improvements/Equipment	165,000	206,834	371,834	364,834	7,000	371,834
2,459	4020 C.I.P. General Machinery & Equipment	429,366	133,370	562,736	135,829	426,907	562,736
310,439	4040 C.I.P. Street Construction	312,939	135,000	447,939	445,439	2,500	447,939
130,988	5210 Water Operating Fund (1)	894,159	571,427	1,465,586	702,415 *	763,171	1,465,586
-142,000	5211 Water Capital Expansion Fund	0	1,357,888	1,357,888	1,215,888 *	142,000	1,357,888
320,244	5310 Sewer Operating Fund (2)	1,377,130	853,399	2,230,529	1,173,643 **	1,056,886	2,230,529
-137,500	5311 Sewer Capital Expansion Fund	0	811,561	811,561	674,061	137,500	811,561
	TOTAL	\$ 4,569,411	\$ 5,260,329	\$ 9,829,740	\$ 6,557,628	\$ 3,272,110	\$ 9,829,738
	5210 Water Fund*						
	Water Fund Operating	\$ 158,620	5310 Sewer Fund**				
	Water Capital Projects (New)	\$ 261,733	Sewer Capital Projects (New)			\$ (78,036)	
	Water Bond Debt Req'd Reserve	\$ 35,308	Sewer -Restricted Project (EDU increase)			\$ 313,893	
	Water Depreciation Reserve	\$ 246,754	Sewer Bond Debt Reserve			\$ 481,735	
			Sewer Depreciation Reserve			\$ 256,051	
	5211 Water Expansion Projects (New)	\$ 1,215,888				\$ 200,000	
		\$ 1,918,303	5311 Sewer Expansion Projects (New)			\$ 674,061	5311
	(1) Does not include Depreciation Expense - \$183,000					\$ 1,847,703	
	(2) Does not include Depreciation Expense - \$510,000						
	Total - Levied/Non-Levied Schedule	\$ 8,075,648					
	Total with Depreciation Expense	\$ 8,768,648					



Revised 9/4/2018

MONTANA
Form AB-72T
Rev. 3-12

2018 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

1. 2018 Total Market Value ¹	\$	450,257,644
2. 2018 Total Taxable Value ²	\$	7,259,951
3. 2018 Taxable Value of Newly Taxable Property.....	\$	184,536
4. 2018 Taxable Value less Incremental Taxable Value ³	\$	6,834,299
5. 2018 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
COLUMBIA FALLS URD (A	2,320,007	1,896,297	423,710
COLUMBIA FALLS INDUS	63,977	62,035	1,942

Total Incremental Value \$ 425,652

Preparer Holly Dale

Date 9/4/2018

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

²Taxable value is calculated after abatements have been applied

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

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

For Information Purposes Only

2018 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, 2019

Entity Name: City of Columbia Falls

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year (from Prior Year's form Line 17)	\$ 1,226,046	\$ 1,226,046
(2)	Add: Current year inflation adjustment @ 0.82%		\$ 10,054
(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		\$ 1,236,100
= (1) + (2) + (3)			
<u>ENTERING TAXABLE VALUES</u>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 7,259,951	\$ 7,259,951
(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)	\$ (425,652)	\$ (425,652)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 6,834,299
= (5) + (6)			
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (184,536)	\$ (184,536)
(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		\$ 6,649,763
= (7) + (8) + (9)			
(11)	CURRENT YEAR calculated mill levy		185.89
= (4) / (10)			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 1,270,428
= (7) x (11)			
<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	3.96	3.96
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		189.85
= (11) + (13)			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 1,297,492
= (7) x (14)			
<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>			
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	189.85	189.85
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 1,297,492
= (7) x (16)			
<u>RECAPITULATION OF ACTUAL:</u>			
(18)	Ad valorem tax revenue actually assessed		\$ 1,262,458
= (10) x (16)			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 35,034
(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		\$ 1,297,492
= (18) + (19) + (20)			
(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.)		0.00
= (14) - (16)			

Tax Analysis - 2009 - 2018

Tax Value Breakdown - Columbia Falls:		% of 2010 Tax Value:		% of 2011 Tax Value:		% of 2012 Tax Value:		% of Total		Change 2011 - 2012	
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Residential, Commercial and Industry	\$4,889,073.64	84%	\$5,048,371.36	84%	\$5,163,343.06	84%	\$5,435,711.78	84%			
Residential Share	\$3,611,586.73	73.9%	\$3,759,234.16	74.5%	\$3,852,790.69	74.6%	\$3,963,909.10	72.9%			2.88%
Commercial Share	\$1,205,590.16	24.7%	\$1,243,968.13	24.6%	\$1,222,283.28	23.7%	\$1,403,943.69	25.8%			14.86%
Industry Share	\$71,896.75	1.5%	\$45,169.07	0.9%	\$88,269.09	1.7%	\$67,858.99	1.2%			-23.12%
Total Class 4	<u>\$4,889,073.64</u>		<u>\$5,048,371.36</u>		<u>\$5,163,343.06</u>		<u>\$5,435,711.78</u>				5.28%
Mobile Homes	\$15,871.65	0%	\$17,274.06	0%	\$16,637.12	0%	\$16,024.21	0%			-3.68%
Mach/Equip - Water Pollution/Rural Elec	\$15,886.38	0%	\$14,496.06	0%	\$13,735.20	0%	\$13,112.67	0%			-4.53%
Business Equipment	\$298,652.25	5%	\$281,564.03	5%	\$266,263.86	5%	\$207,818.33	4%			-21.95%
Utilities	\$466,869.72	8%	\$433,334.40	8%	\$393,200.52	7%	\$475,455.72	6%			20.92%
Real/mileage	\$131,610.36	28.2%	\$122,976.84	28.4%	\$157,410.48	40.0%	\$130,731.84	27.5%			
PERS	\$335,259.36	71.8%	\$310,357.56	71.6%	\$235,790.04	60.0%	\$344,723.88	72.5%			
Railroad/ Telecommunications	\$164,616.63	3%	\$205,604.21	3%	\$330,239.81	3%	\$350,080.17	5%			6.01%
Non-qual AG Land Class 3	\$66,489.70	40.4%	\$72,468.52	35.2%	\$160,606.24	48.6%	\$259,551.72	74.1%			
Forest Land Class 1	\$98,126.93	59.6%	\$133,135.69	64.8%	\$169,633.57	51.4%	\$90,528.45	25.9%			
Total City-Wide Tax Value	\$5,850,970.27	100%	\$6,000,644.12	100%	\$6,183,419.57	100%	\$6,498,202.88	100%			5.09%

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

Tax Analysis - 2009 - 2018

Tax Value Breakdown - Columbia Falls:		2013 Tax Value:		Change 2012 - 2013		2014 Tax Value:		Change 2013 - 2014		2015 Tax Value:		% of Total	
Residential, Commercial and Industry (Residential Share)		\$ 4,008,976.26	72.5%	1.14%	\$ 4,086,415.00	72.3%	1.93%	\$ 3,622,895.00	74.0%				
(Commercial Share)		\$ 1,424,593.37	25.7%	1.47%	\$ 1,460,110.00	25.8%	2.49%	\$ 1,179,076.00	24.1%				
(Industry Share)		\$ 99,813.68	1.8%	47.09%	\$ 102,275.00	1.8%	2.47%	\$ 93,879.00	1.9%				
Total Class 4		<u>\$5,533,383.31</u>		<u>1.80%</u>	<u>\$5,648,800.00</u>		<u>2.09%</u>	<u>\$4,895,850.00</u>					
Mobile Homes		\$ 16,659.64		3.97%	\$ 16,028.64		-3.79%	\$ 10,843.00					
Mach/Equip - Water Pollution/Rural Elec		\$ 14,150.22		7.91%	\$ 13,034.00		-7.89%	\$ 12,253.00					
Business Equipment		\$ 210,859.39		1.46%	\$ 157,467.00		-25.32%	\$ 247,665.00					
Utilities													
Real/mileage PERS		\$ 136,079.16	23.4%	22.31%	\$ 561,503.00	28.8%	-3.44%	\$ 551,407.00	27.3%				
Real/mileage PERS		\$ 445,442.28	76.6%	-10.58%	\$ 300,820.00	71.2%	-3.91%	\$ 333,533.00	72.7%				
Railroad/Telecommunications		\$ 234,798.34	75.0%		\$ 169,868.00	56.5%		\$ 205,666.00	61.7%				
Non-qual AG Land Class 3		\$ 78,250.06	25.0%		\$ 130,952.00	43.5%		\$ 127,867.00	38.3%				
Forest Land Class 1													
Total City-Wide Tax Value		\$6,669,622.40	100%	2.64%	\$6,697,652.64	100%	0.42%	\$6,051,551.00	100%				

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

Tax Analysis - 2009 - 2018

Tax Value Breakdown - Columbia Falls:

	2014 - 2015	2016 Tax Value:	Change	% of	2017 Tax Value:	Change	% of	Change
		Tax rates	2015 - 2016	Total	Tax rates	2016 - 2017	Total	2016 - 2017
Residential, Commercial and Industry (Residential Share)	-11.34%	1.35	0.34%	77%	1.35	\$5,896,616.00	82%	18.52%
(Commercial Share)	-19.25%	\$ 3,635,338.00	12.40%		1.89	\$ 4,308,695.00		13.14%
(Industry Share)	-8.21%	\$ 1,325,229.00	0.00%		1.89	\$ 1,499,405.00		-5.71%
Total Class 4	-13.33%	\$ 93,879.00	3.24%		1.89	\$ 88,516.00		16.66%
		<u>\$5,054,446.00</u>				<u>\$5,896,616.00</u>		
Mobile Homes	-32.35%	1.35 \$ 11,100.00	2.37%	0%	1.35 \$ 13,284.00		0%	19.68%
Mach/Equip - Water Pollution/Rural Elec	-5.99%	3.00 \$ 12,571.00	2.60%	0%	3.00 \$ 11,586.00		0%	-7.84%
Business Equipment	57.28%	1.05-1.50 \$ 287,552.00	16.11%	4%	\$ 290,388.00		4%	0.99%
Utilities	-1.80%	12.00 \$ 591,843.00	7.33%	9%	12.00 \$ 732,649.00		10%	23.79%
		\$ 153,452.00			\$ 288,138.00			
		\$ 438,391.00			\$ 444,511.00			
Railroad/ Telecommunications	10.87%	6.00 \$ 577,331.00	73.10%	9%	6.00 \$ 289,708.00		4%	-49.82%
		2.97			3.07	\$ 72,694.00		
		\$ 268,247.00			\$ 217,014.00			
		\$ 309,084.00			\$ 72,694.00			
Non-qual AG Land Class 3					15.12	19.00		
Forest Land Class 1					0.37	15.00		
Total City-Wide Tax Value	-9.65%	\$6,534,843.00	7.99%	100%	\$7,234,265.00		100%	-10.70%
		\$483,292.00			\$699,422.00			
		\$ 278,285.00			\$ 438,960.00			
		\$205,007.00			\$260,462.00			

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

7.99% 2015 compared to 2016
 10.70% 2016 compared to 2017

Tax Analysis - 2009 - 2018

Tax Value Breakdown - Columbia Falls:		2018 Tax Value:		% of Total 2017 - 2018	
Residential, Commercial and Industry					
(Residential Share)	1.35	\$6,028,251.00	\$ 4,405,916.00	73.1%	2.26%
(Commercial Share)	1.89		\$ 1,522,408.00	25.3%	1.53%
(Industry Share)	1.89		\$ 99,927.00	1.7%	12.89%
Total Class 4			\$6,028,251.00		2.23%
Mobile Homes					
	1.35	\$ 12,871.00			0%
Mach/Equip - Water Pollution/Rural Elec					
	3.00	\$ 11,047.00			0%
Business Equipment					
	1.05-1.35-3.0	\$ 246,618.00			3%
Utilities					
Real/mileage PERS	12.00	\$ 688,716.00	\$ 244,253.00	35.5%	-6.00%
			\$ 444,463.00	64.5%	
Railroad/ Telecommunications					
Real/mileage PERS	6.00	\$ 272,414.00	\$ 216,321.00	79.4%	-5.97%
	3.12		\$ 56,093.00	20.6%	
Non-qual AG Land Class 3	15.12	19.00			
Forest Land Class 1	0.37	15.00			
Total City-Wide Tax Value		\$7,259,951.00			100%
		\$25,686.00			
Notes: 2009 - 2014 - 6 year phase in of property valuation					
2015 and 2016 - 2 year valuation, change in tax rates					
and calculation pursuant to State legislation					
2017 - beginning of 2 year valuation					
			\$131,635.00		
			\$8,775,666.67		
					0.36%

DETERMINATION OF PERMISSIVE LEVY FOR GROUP BENEFITS

ENTITY NAME: City of Columbia Falls

FOR FISCAL YEAR ENDING: 2019

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

STEP #1		A	B	C	D
INPUT INFORMATION REQUESTED IN YELLOW CELLS.		FISCAL YEAR	(LINE 1) BASE YEAR = TOTAL ACTUAL ANNUAL EMPLOYER CONTRIBUTION FOR GROUP BENEFITS IN BASE YEAR (LINE 2) BUDGETING FOR = TOTAL BUDGETED ANNUAL EMPLOYER CONTRIBUTION FOR GROUP BENEFITS	C = (B ÷ D) ÷ 12 AVERAGE MONTHLY EMPLOYER CONTRIBUTION PER EMPLOYEE	ACTUAL # OF EMPLOYEES FOR WHOM THE LOCAL GOVERNMENT MADE EMPLOYER CONTRIBUTIONS TO GROUP BENEFITS ON JULY 1st
1	BASE YEAR	2000	\$39,104.00	\$232.76	14
2	BUDGETING FOR	2019	\$175,830.00	\$771.18	19
3			(C2 - C1) A DECREASE WILL SHOW AS -0- IN C3 INCREASE FROM BASE YEAR:	\$538.42	5

STEP #2		E
INPUT INFORMATION REQUESTED IN YELLOW CELL.		FOR FISCAL YEAR 2019 2018 CERTIFIED TAXABLE VALUATION
	TAXABLE VALUE less INCREMENTAL TAXABLE VALUE (OF GENERAL FUND)	\$6,834,299.00

DETERMINATION OF PERMISSIVE LEVY FOR GROUP BENEFITS

ENTITY NAME: City of Columbia Falls
 FOR FISCAL YEAR ENDING: 2019

STEP #3		
CALCULATIONS OF:		
	F	G
1) BASE CONTRIBUTION		
2) INCREASE IN EMPLOYER CONTRIBUTION FROM BASE YEAR	F = (C1 X 12) X D2	G = (B2 - F)
	BASE CONTRIBUTION	INCREASE IN EMPLOYER CONTRIBUTION FROM BASE YEAR
	\$53,069.71	\$122,760.29

STEP #4			
INPUT INFORMATION REQUESTED IN YELLOW CELL			
	H	I	J
			K
		I = (G ÷ J)	J = (E ÷ 1000)
	FISCAL YEAR	PERMISSIVE LEVY - FUND 2372 # OF MILLS ALLOWED TO LEVY (NOT SUBJECT TO 15-10-420)	K = (J X I)
The Transition clause per L2009 SB 491, Section 4, has expired.	2019	17.96	# 2372 TOTAL GENERATED TAX REVENUE
1	CHOICE #1 PER sec. 4, Ch. 412, L. 2009 - (I)(b)	\$6,834.30	\$122,760.29

*Revised 5/23/2017

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

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

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

