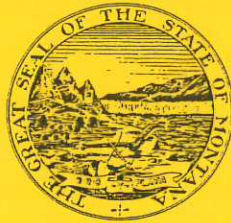


MONTANA DEPARTMENT OF ADMINISTRATION  
Local Government Services Bureau

---

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, 2018

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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**CITY OF COLUMBIA FALLS**

**BUDGET CERTIFICATION**

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal 2018, was prepared according to law and adopted by the City Council on August 21, 2017; 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 9/25/17  
Mayor

Signed  Date 9/25/2017  
City Manager

Columbia Falls City  
130 6th St West  
Columbia Falls, MT 59912



**RESOLUTION NO. 1758**

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, 2017 AND ENDING JUNE 30, 2018, 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, 2017, and ending June 30, 2018, 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 21st DAY OF AUGUST, 2017. THE COUNCIL VOTING AS FOLLOWS:

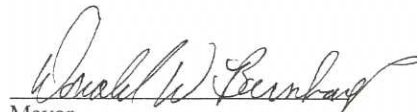
AYES: Petersen, Piper, Shepard, Fisher, Lovering and Barnhart

NOES: None

ABSENT: None

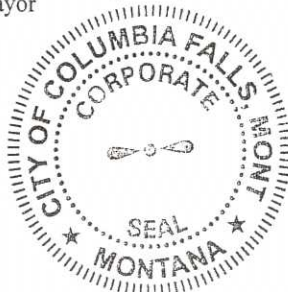
  
City Clerk

APPROVED BY THE MAYOR OF COLUMBIA FALLS, MONTANA, THIS 21st DAY OF AUGUST, 2017.

  
Mayor

ATTEST:

  
City Clerk



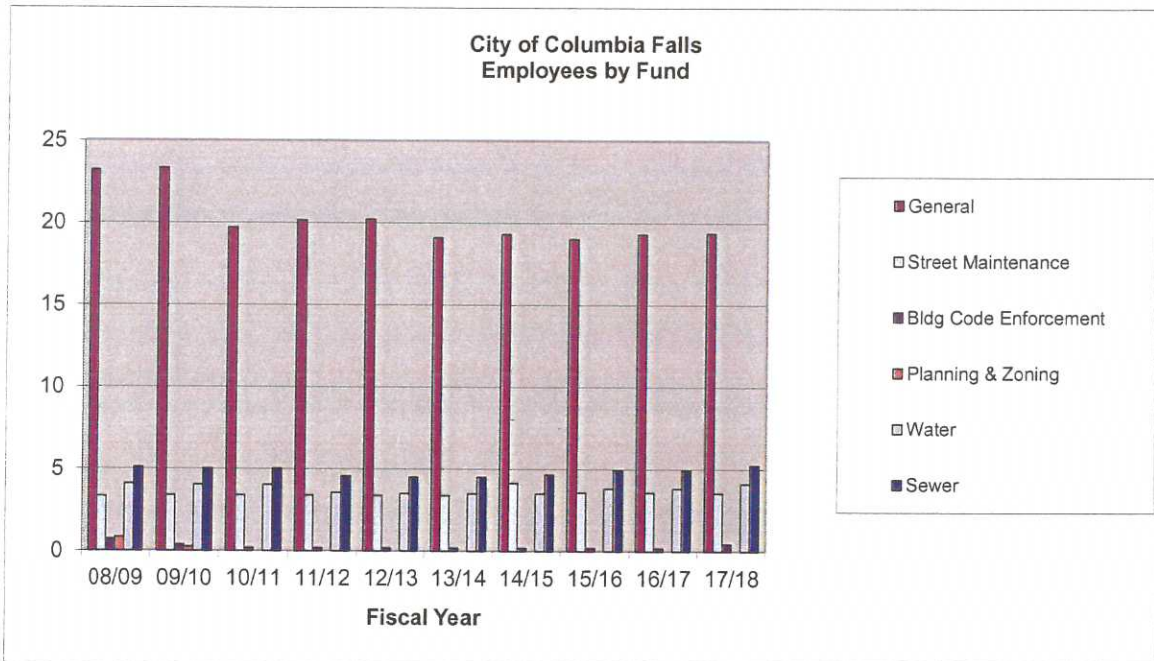
City of Columbia Falls

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).....	5,241 2016 Est.
FORM OF GOVERNMENT.....	Commission/ Manager
NUMBER OF EMPLOYEES (ELECTED).....	None
NUMBER OF EMPLOYEES (NON-ELECTED).....	32.71 FTE
MILES OF STREETS AND ALLEYS.....	40.063
MUNICIPAL WATER	
NUMBER OF CONSUMERS.....	2,022
WATER RATE PER 1,000 GALLONS.....	\$1.00 - \$1.77
SEWER RATES PER 1,000 WATER GALLONS USED	\$5.00

<b>OFFICE</b>	<b>NAME OF CITY/TOWN OFFICIALS/OFFICERS</b>	<b>DATE TERM EXPIRES</b>
<b>Mayor</b>	Donald W. Barnhart	Dec 31, 2017
<b>Council/Commission</b>	Jenny Lovering	Dec 31, 2017
	Darin Fisher	Dec 31, 2019
	Doug Karper	Dec 31, 2019
	Dave Petersen	Dec 31, 2017
	John Piper	Dec 31, 2019
	Mike Shepard	Dec 31, 2017
<b>City Manager</b>	Susan M. Nicosia, CPA, MPA	No Term
<b>Attorney</b>	Justin Breck	Dec 31, 2017
<b>Chief of Police</b>	Clint Peters	No Term
<b>Finance Director</b>	Sandy Carlson	No Term
<b>City Clerk</b>	Barb Staaland	No Term
<b>City Judge</b>	Susan "Tina" Gordon	Dec 31, 2017
<b>Water/Sewer Clerk</b>	Vickie Ott	No Term
<b>Fire Chief</b>	Rick Hagen	No Term

### City of Columbia Falls Schedule of Personnel Levels

Year	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
General	23.19	23.32	19.70	20.14	20.21	19.09	19.31	19.01	19.30	19.36
Street Maintenance	3.33	3.40	3.40	3.40	3.38	3.38	4.16	3.59	3.59	3.55
Bldg Code Enforcement	0.71	0.37	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.46
Planning & Zoning	0.83	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	4.10	4.03	4.03	3.57	3.51	3.51	3.51	3.81	3.81	4.11
Sewer	5.10	5.01	5.01	4.56	4.5	4.50	4.67	4.94	4.94	5.23
<b>Total</b>	<b>37.26</b>	<b>36.38</b>	<b>32.34</b>	<b>31.87</b>	<b>31.80</b>	<b>30.68</b>	<b>31.85</b>	<b>31.55</b>	<b>31.84</b>	<b>32.71</b>



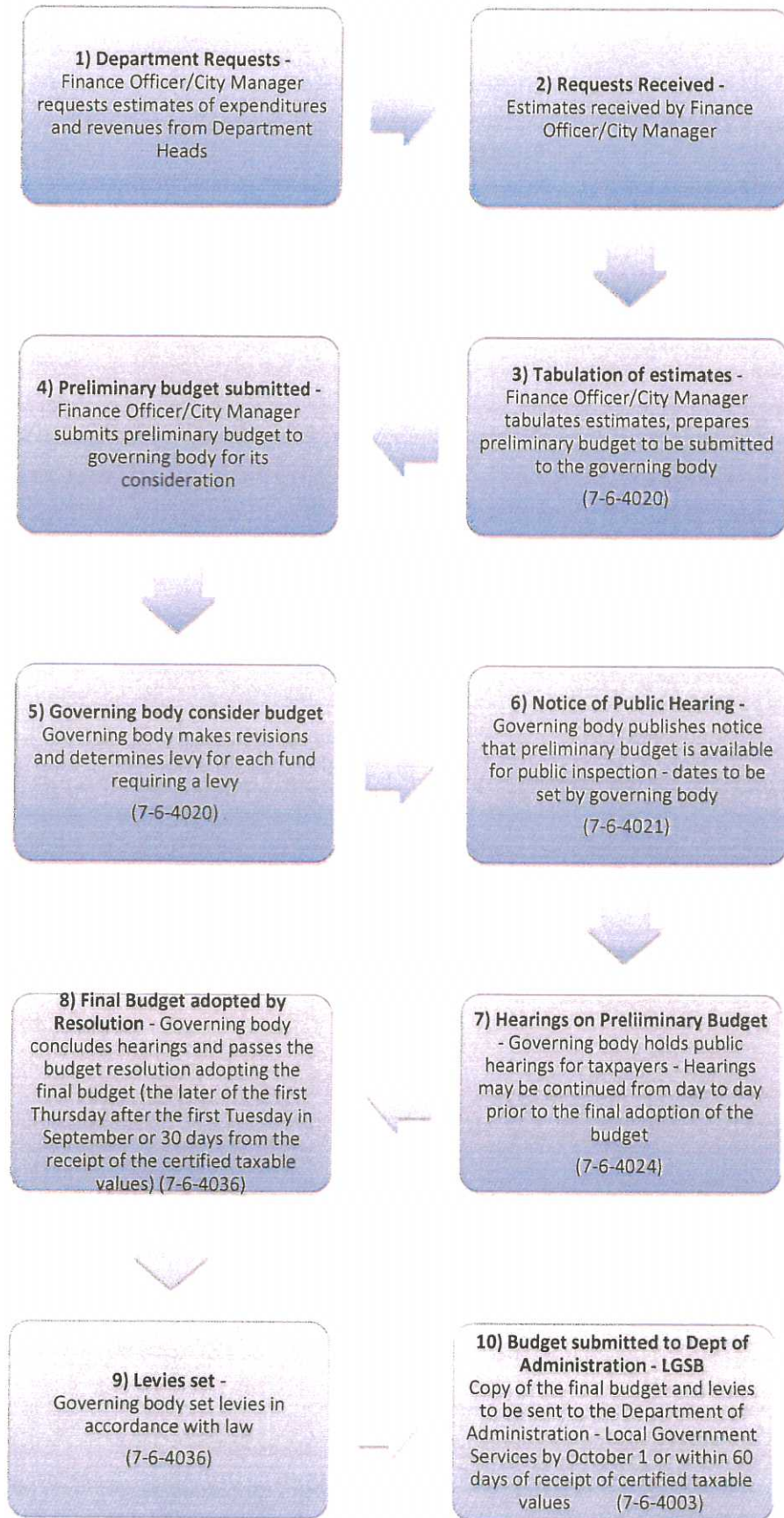
CITY OF COLUMBIA FALLS  
EMPLOYEE ALLOCATION BY FUND

<u>FUND/Dept.</u>	<u>FTE 10-11</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>
General - Court	2.71	2.79	2.79	2.84	2.84	2.44	2.45	2.45
Admin	.33	.48	.48	.48	.48	.48	.48	.33
Finance	1.59	1.49	1.37	1.37	1.49	1.49	1.49	1.54
Facilities	.92	.91	.91	.10	.11	.11	.11	.11
Police	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Fire	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks	1.12	1.20	1.20	1.20	1.35	1.35	1.34	1.34
Pool	1.74	2.07	2.26	1.88	1.85	1.95	2.24	2.12
Trees	.14	.14	.14	.14	.13	.13	.13	.11
Flood Control	.05	.03	.03	.03	.03	.03	.03	.03
Planning/Zoning	0	.03	.03	.03	.03	.03	.03	.33
<b>Total General Fund</b>	<b>19.70</b>	<b>20.14</b>	<b>20.21</b>	<b>19.09</b>	<b>19.31</b>	<b>19.01</b>	<b>19.30</b>	<b>19.36</b>
Bldg Code Enforcement Fund	.20	.20	.20	.20	.20	.20	.20	.46
Street Maintenance Fund	3.40	3.40	3.38	3.38	4.16	3.59	3.59	3.55
Water Fund	4.03	3.57	3.51	3.51	3.51	3.81	3.81	4.11
Sewer Fund	5.01	4.56	4.50	4.50	4.67	4.94	4.94	5.23
<b>TOTAL FUNDS</b>	<b>32.34</b>	<b>31.87</b>	<b>31.80</b>	<b>30.68</b>	<b>31.85</b>	<b>31.55</b>	<b>31.84</b>	<b>32.71</b>

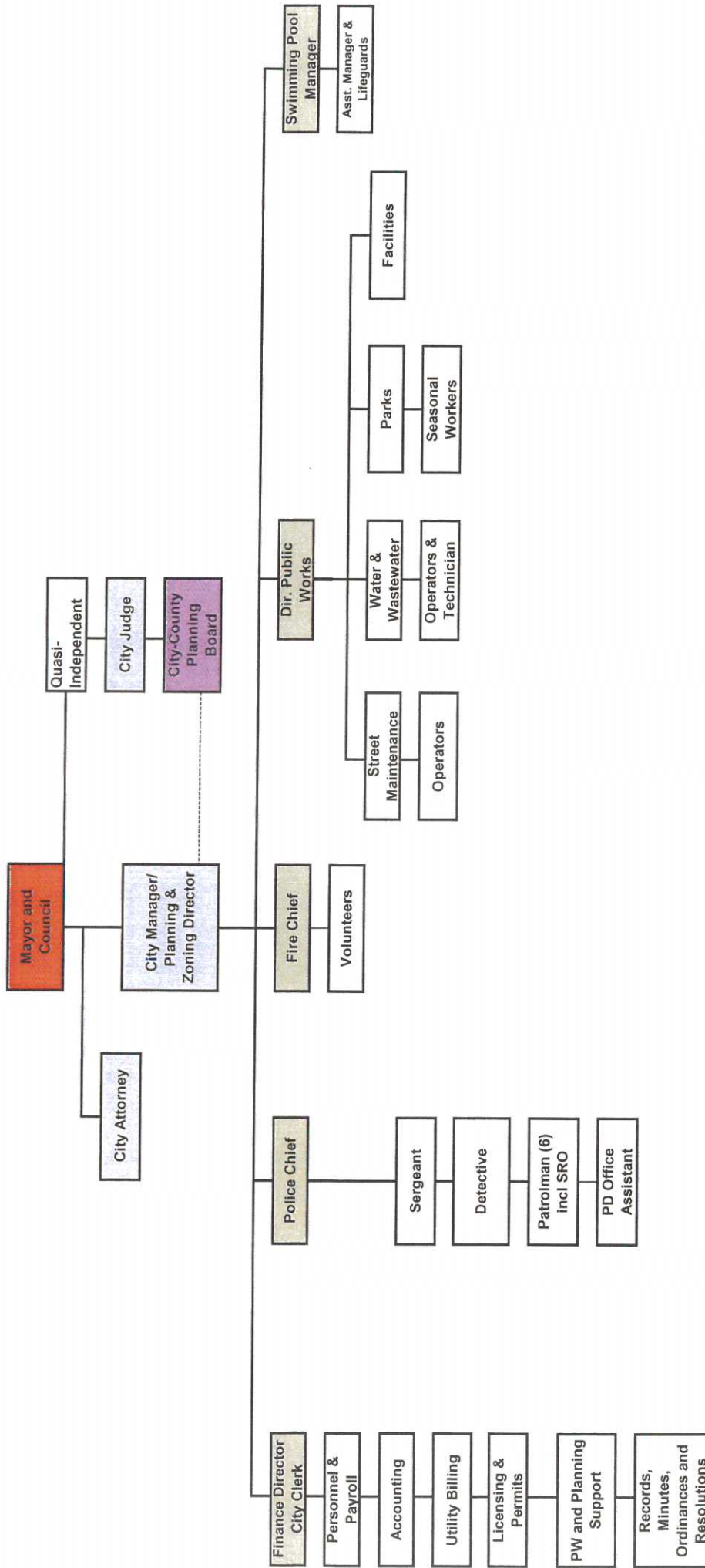


# Local Government Budget Calendar

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	<b>6,946,439</b>	<b>8.34%</b>	<b>182.083</b>	<b>180.460</b>	<b>(1.623)</b>	<b>176.500</b>	<b>3.960</b>	<b>21.358</b>	<b>18.491</b>	<b>216.349</b>

(8.65)

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? \_\_3.96\_\_ 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, 2018

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



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

PHONE (406) 892-4391

FAX (406) 892-4413

August 21, 2017

Mayor, Council and Citizens:

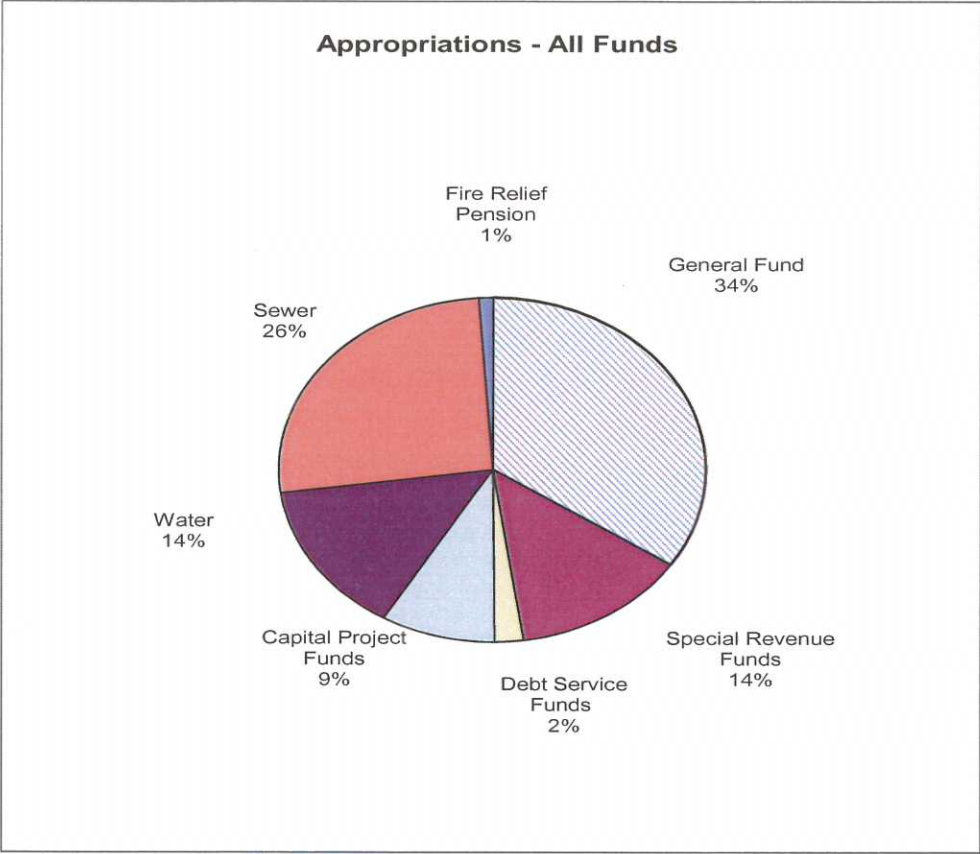
The 2017-18 FY budget is recommended for approval at \$8,504,578 compared to a final budget of \$8,712,825 for the 2016-17 FY, representing a 2.45% reduction.

	FY 2017-2018	FY 2016-2017	Change
General Fund	\$ 2,916,346.00	\$ 3,057,600.00	\$ (141,254.00)
Special Revenue Funds	\$ 1,138,746.00	\$ 934,585.00	\$ 204,161.00
Debt Service Funds	\$ 186,628.00	\$ 158,557.00	\$ 28,071.00
Capital Project Funds	\$ 735,797.00	\$ 576,078.00	\$ 159,719.00
Water	\$ 1,216,760.00	\$ 1,414,217.00	\$ (197,457.00)
Sewer	\$ 2,220,465.00	\$ 2,479,998.00	\$ (259,533.00)
Fire Relief Pension	\$ 89,836.00	\$ 91,790.00	\$ (1,954.00)
Total	\$ 8,504,578.00	\$ 8,712,825.00	\$ (208,247.00) -2.45%

The City's annual budget is significantly impacted by grant programs and planned capital projects. Last year, the Council approved using General Fund cash reserves to fund one time long-term capital projects using cash reserves and carryover mills.

The City's General 2017 certified taxable valuation increased for the second consecutive year. This year's value is \$6,946,439 compared to \$6,411,624 in the prior year, an 8.3% increase. The overall taxable valuation increased by 10.70% with the balance of growth in the Tax Increment Financing District. As a result of the increase in taxable valuation, the City Council can approve levying the maximum levy (without the prior year's carryover mills) with a reduction of 8.65 mills while increasing tax revenue by \$60,216. The Permissive Medical Levy (PML) is reduced by .972 mills even though appropriations increased \$3,343. As a smaller City, the PML is significantly affected by one addition or deletion to the health insurance program.

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

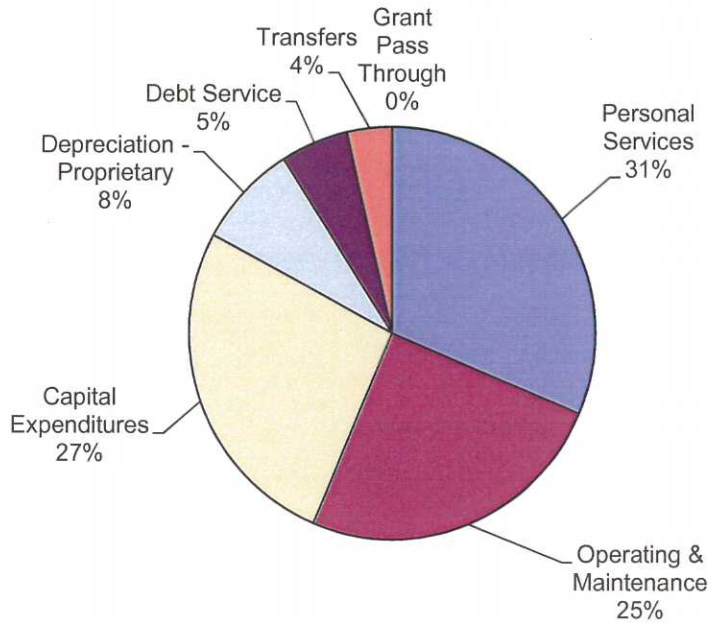


The object breakdown is as follows: Personnel costs are \$2,666,972 City-wide for the approximate 33 FTE, making up 31.36% of the budget appropriations. Capital expenditures in the amount of \$2,255,647 make up 26.52% of the budget and non-cash depreciation in the enterprise funds is 8.11% at \$690,000. Operations and maintenance items include supplies, small equipment, contracted services, and utilities total \$2,125,547 and make up 24.99% of the budget appropriations. Operating transfers total \$460,921, or 5.42% of the total budget appropriations. Transfers include the General Fund to Capital Improvement – Street Construction Fund of \$100,000 and General Equipment Fund of \$ 50,000, \$136,243 from the Permissive Medical Levy Fund to the General Fund and Street Maintenance Fund and \$17,498 from Gas Tax to General Equipment Fund.

**Fiscal Year 2017-2018  
Appropriations by Category- All Funds**

	FY 2017-2018	
Personal Services	\$ 2,666,972	31.36%
Operating & Maintenance	\$ 2,125,547	24.99%
Capital Expenditures	\$ 2,255,647	26.52%
Depreciation - Proprietary	\$ 690,000	8.11%
Debt Service	\$ 460,921	5.42%
Transfers	\$ 305,491	3.59%
Grant Pass Through	\$ -	
<b>Total</b>	<b>\$ 8,504,578</b>	

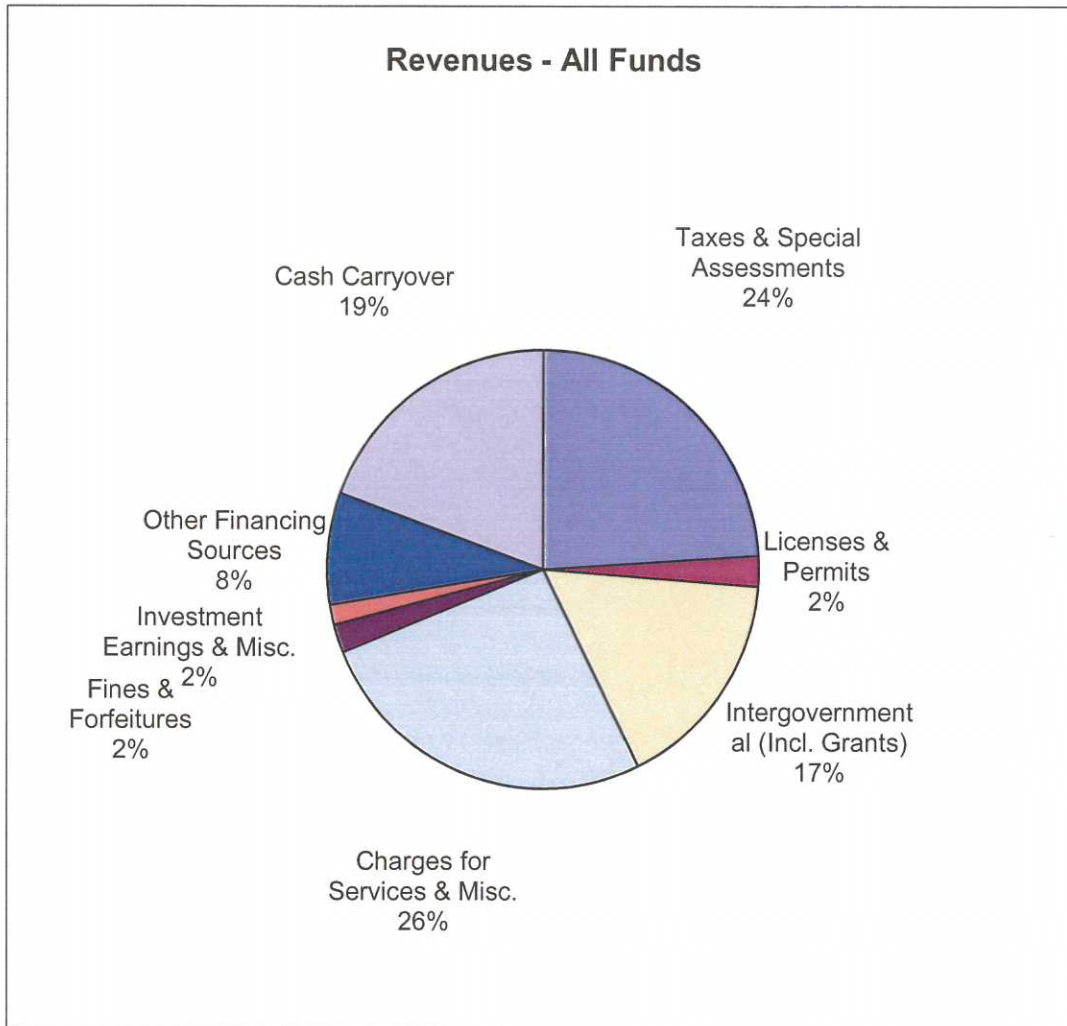
## Appropriations by Category- All Funds



The City is relying on a net cash carryover of \$1,512,485 or 19.35% compared to last year's cash carryover of \$1,754,410, to fund this year's operations. City Council approved a one-time reduction in the General Fund Cash Reserves to fund capital projects. Tax and assessment revenues total \$1,875,314, 24% of total resources, compared to \$1,790,408, an increase of \$84,906. Intergovernmental revenues are \$1,287,569, 16.48%, up \$141,911 from the prior year. New this year is Fund 2821 Special Road/Street Allocation Program in the amount of \$36,749 and the City was awarded a MACI Grant in the amount of \$199,824. State entitlement grew by a dismal \$3,483 or less than ½ percent after the Legislature reduced the growth factor and removed the personal property funding that had been in place for many years. Before the legislative session changes, the City would have seen an increase in State Entitlement of approximately \$25,000. Last year's Intergovernmental Revenue included a one-time grant of \$88,000. Charges for services revenue includes all city fees, including Water and Sewer charges, Planning and Zoning Permits, Building Permits and all other fees. Charges for services revenue funds approximately 26% of the total budget and is \$2,039,104. The City Council has not increased the rates or fee structure; the anticipated revenue increase comes about from increased activity. Fines and forfeiture revenue is anticipated to reach \$162,700 (2.08%) as compared to \$164,200 in the prior year. Collections were approximately \$5,000 short from anticipated in the prior year and \$6,000 less than the year before. Increased police activity, including the use of the State Traffic Enforcement Program (STEP), should help to ensure revenue collections come in as anticipated. Investment earnings and misc. revenue, including sale of assets is reduced this year as all of the City-owned lots have been sold. Anticipated investment earnings have increased due to higher interest rates. Other financing sources include transfers in/out and Bond Proceeds (\$340,000). This year's Other Financing sources total \$645,491.

The 2017-18 Fiscal year revenue sources are as follows:

Taxes & Special Assessments	\$	1,875,314	24.00%
Licenses & Permits	\$	175,400	2.24%
Intergovernmental (Incl. Grants)	\$	1,287,569	16.48%
Charges for Services & Misc.	\$	2,039,104	26.09%
Fines & Forfeitures	\$	162,700	2.08%
Investment Earnings & Misc.	\$	116,515	1.49%
Other Financing Sources	\$	645,491	8.26%
Cash Carryover	\$	1,512,485	19.35%
<b>Total</b>	\$	<u>7,814,578</u>	





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 considerable budget adjustments, 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) as well as an outstanding loan for the jet rodder that will be paid off in August 2017.

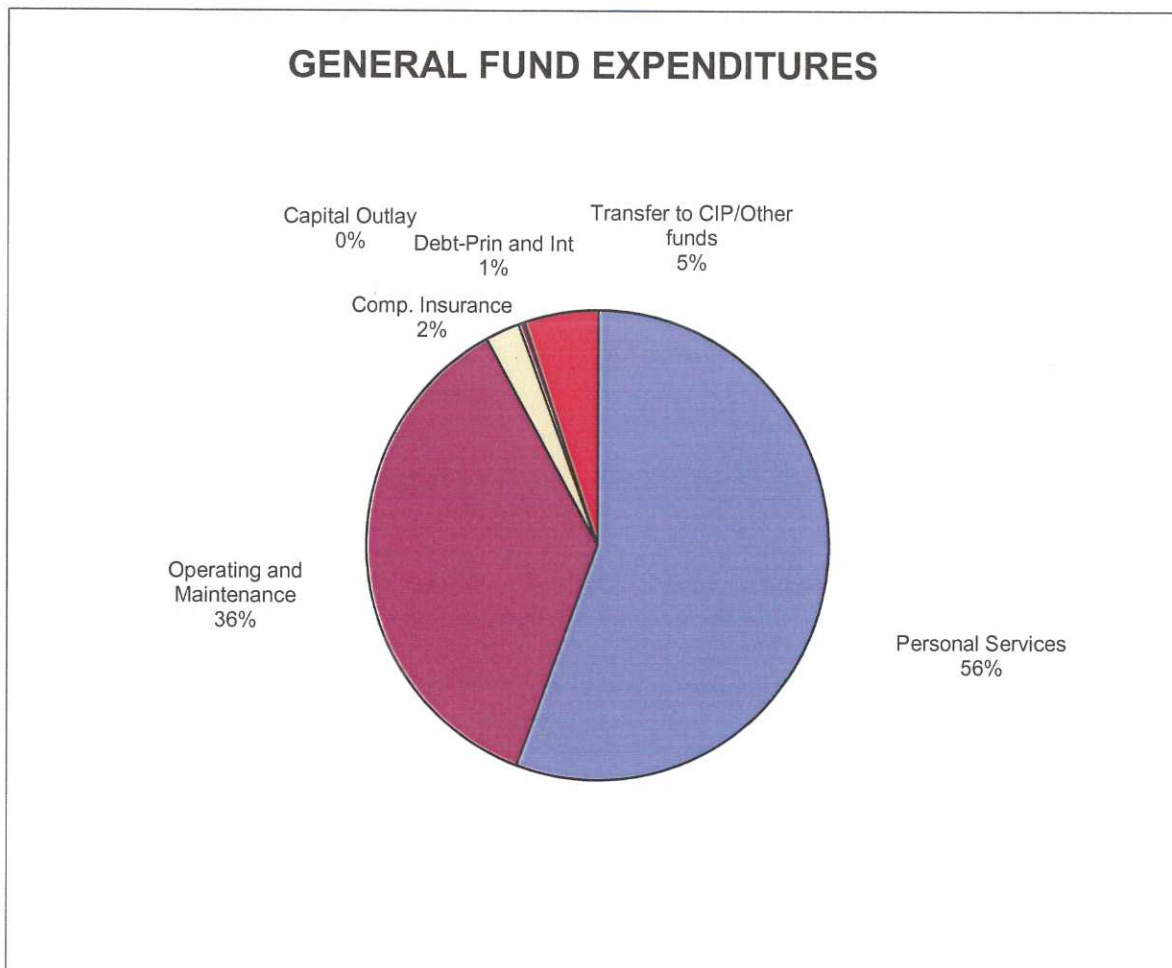
<b>FY17-18</b>		
<b>Bond Coverage Calculation</b>		
<b>Water</b>		
Maximum	\$	35,994.00
	125%	<b>\$ 44,992.50</b>
Est Op Rev *	\$	811,921.00
Est Op Exp **	\$	718,298.00
	<b>\$</b>	<b>93,623.00</b>
Difference		<b>\$48,630.50</b>
<b>Sewer</b>		
Maximum	\$	234,056.00
	125%	<b>\$ 292,570.00</b>
Est Rev *	\$	1,100,438.00
Est Exp **	\$	800,972.00
	<b>\$</b>	<b>299,466.00</b>
Difference		<b>\$6,896.00</b>
Per DNRC calculation:		
* Does not include Interest Earnings on Investments		
** Do Not Include Capital Exp incl minor Do Not Include Depreciation Do Not Include Bond Principal/Interest		

Water Expenses requiring Cash Outlay	\$ 1,036,760.00	
Water Revenues (w/o PIF)	<b>\$ 690,421.00</b>	<b>\$ (346,339.00)</b>
Sewer Expenses requiring Cash Outlay	\$ 1,710,465.00	
Sewer Revenues (w/o PIF)	<b>\$ 1,319,438.00</b>	<b>\$ (391,027.00)</b>

Water and Sewer Capital Project planning will be updated upon completion of the Preliminary Engineering Reports in Spring 2018. The last PER's were completed in 2006 with Sewer partially updated for the 2009-10 Wastewater treatment plant upgrade.

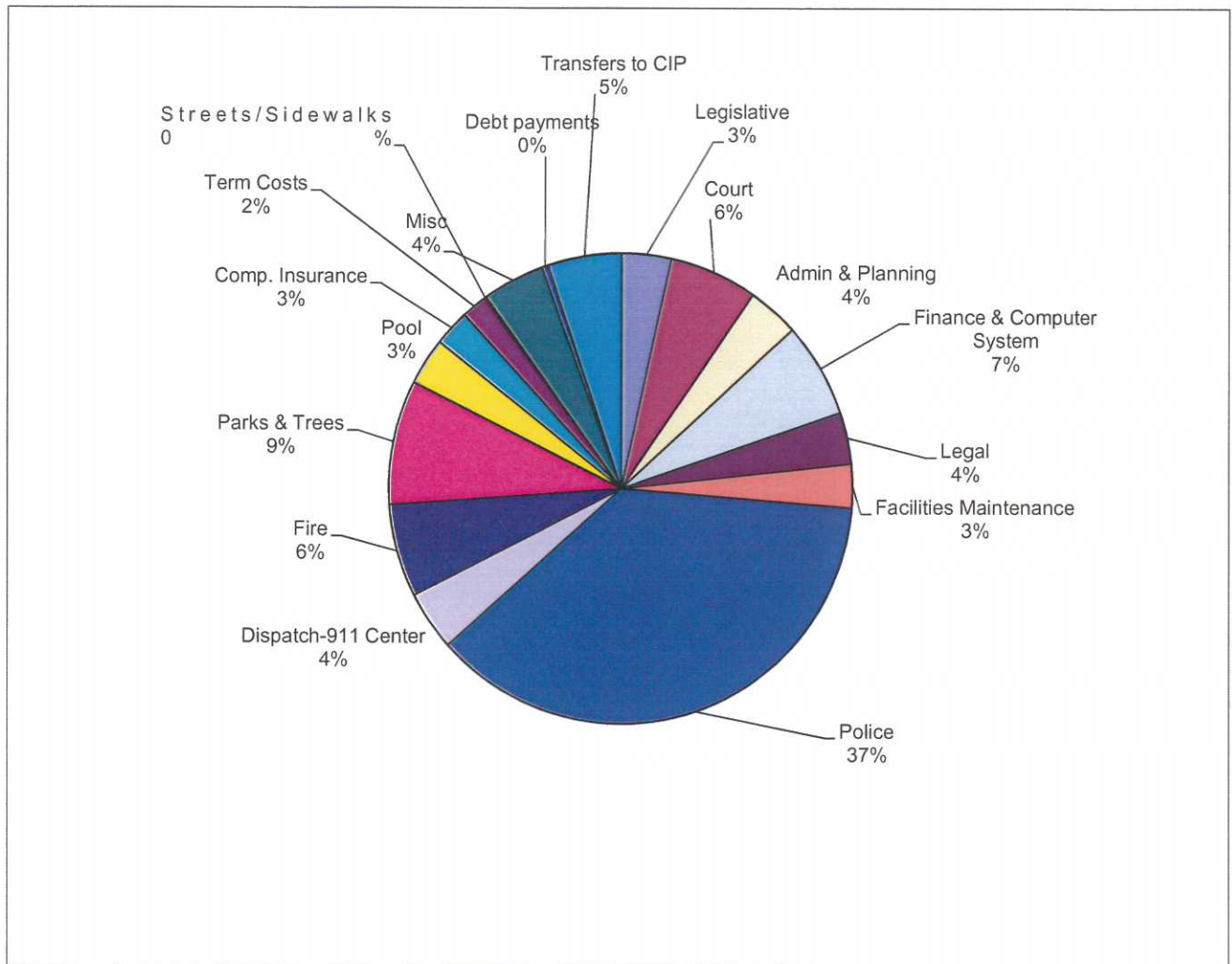
The General Fund final budget of \$ 2,916,346 is 5% less than the previous year's budget of \$3,057,600. Last year, City Council approved using cash reserves and carryover mills to fund capital projects. Last year's budget was 5% higher than the 2015-16 FY budget of \$ 2,868,541. The 2017-18 FY budget is 2% higher than the 2016 FY budget. The 2017-18 FY budget is balanced using current resources and maintaining cash reserves at 20%. The 2017 FY activity resulted in a \$153,165 reduction in available resources to fund the 2017-18 FY budget. The General Fund budget has \$347,755 of cash carryover to fund the budget, compared to \$550,928 in the prior year.

General Fund by object: Personnel costs total \$1,621,963 and constitute 55.62% of the General Fund Budget. Operating & Maintenance costs total \$1,061,295, 36.39%, of the total General Fund budget and include utilities, contracted services, supplies and small equipment. Capital outlay expenditures are zero for the 2018 FY. Transfers to other funds/CIP are \$100,000 less this year at \$150,000, 5.14% of the budget.



### General Fund Expenditures

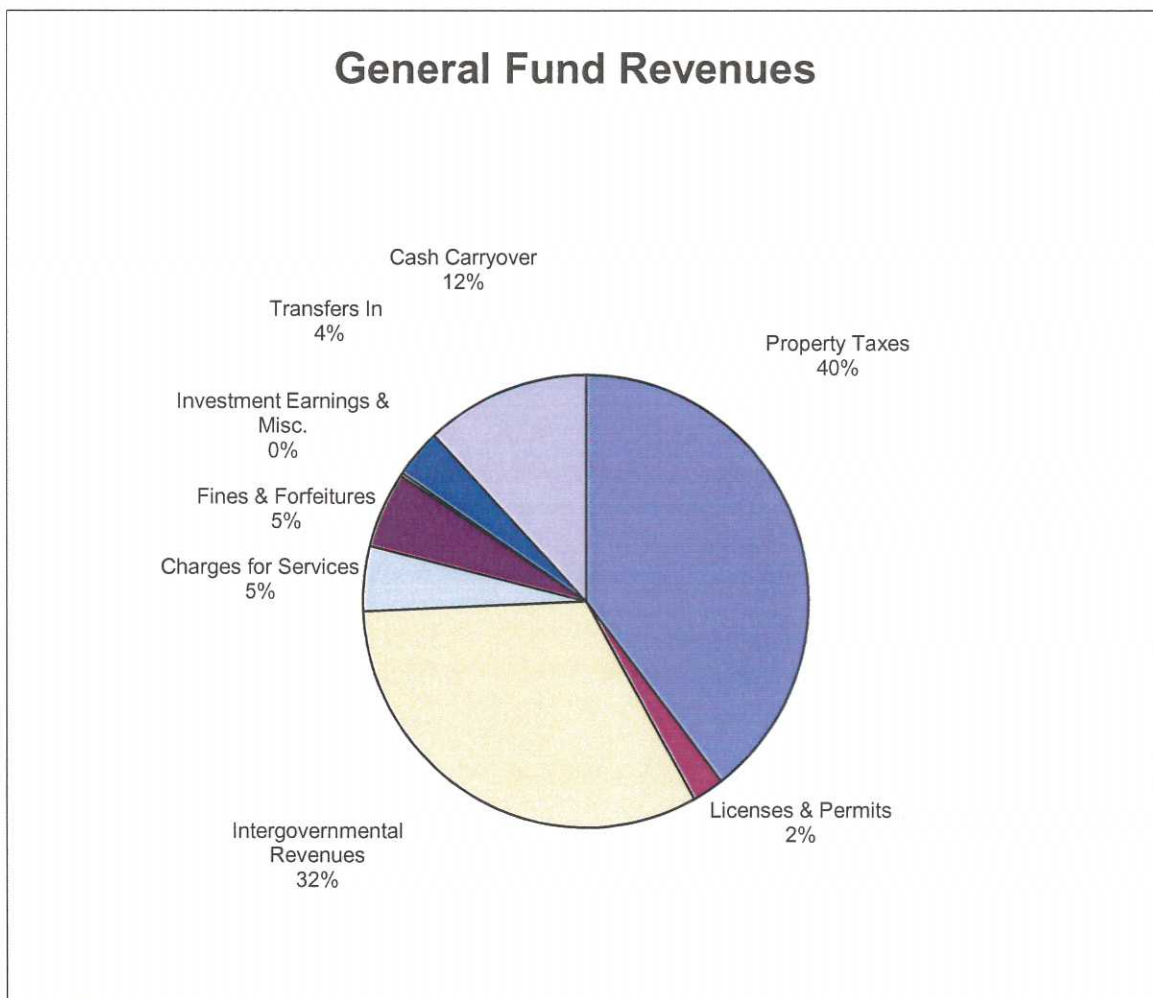
	2017-18	2016-17	Change
Legislative	\$ 100,326	\$ 100,841	\$ (515)
Court	\$ 178,974	\$ 173,825	\$ 5,149
Admin & Planning	\$ 105,369	\$ 87,438	\$ 17,931
Finance & Computer System	\$ 191,420	\$ 183,563	\$ 7,857
Legal	\$ 103,110	\$ 101,590	\$ 1,520
Facilities Maintenance	\$ 87,696	\$ 107,458	\$ (19,762)
Police	\$ 1,081,476	\$ 1,085,850	\$ (4,374)
Dispatch-911 Center	\$ 119,214	\$ 115,183	\$ 4,031
Fire	\$ 186,821	\$ 184,912	\$ 1,909
Parks & Trees	\$ 248,851	\$ 236,872	\$ 11,979
Pool	\$ 95,142	\$ 91,424	\$ 3,718
Comp. Insurance	\$ 73,450	\$ 64,700	\$ 8,750
Term Costs	\$ 50,500	\$ 50,500	\$ -
Streets/Sidewalks	\$ 5,000	\$ 147,500	\$ (142,500)
Misc	\$ 125,909	\$ 62,445	\$ 63,464
Debt payments	\$ 13,088	\$ 12,531	\$ 557
Transfers to CIP	\$ 150,000	\$ 250,968	\$ (100,968)
			\$ -
<b>Total</b>	<b>\$ 2,916,346</b>	<b>\$ 3,057,600</b>	<b>\$ (141,254)</b>



Miscellaneous appropriations include the \$81,000 required to repair the dam and diversion ditch. There may be funding available from DNRC to assist with these costs. As of budget adoption, grant funds were uncertain but it is certain that the City must make the required repairs. Transfers to Capital Outlay Funds were reduced based on available funding.

Planning increased \$20,282 based on activity. The PW/Bldg/Planning Clerk position will be paid ¼ out of this fund for an additional cost of \$15,697. Administrative expenses reduced by \$2,351. The reduction in Facilities Maintenance was for the \$18,000 Fire Detection system installed in the 2017 FY. All departments were kept whole from the prior year and funded to the level of resources available. The Court had requested an additional part-time clerk which would have added approximately \$28,000 to the budget. Parks is still operating with two seasonal employees despite the increase in park acreage and locations.

The General Fund revenue sources are as follows: Property Tax revenues total \$1,154,820, including penalty and interest, for 39.6% of total funding sources. Last year's General Fund property tax revenues totaled \$1,092,246. Intergovernmental revenues come in second at 32.4%, \$943,637, a slight reduction from the prior year. The most significant of these revenues is the State Entitlement at \$702,482.



Property Taxes	\$	1,154,820	39.6%
Licenses & Permits	\$	68,000	2.3%
Intergovernmental Revenues	\$	943,637	32.4%
Charges for Services	\$	135,460	4.6%
Fines & Forfeitures	\$	158,200	5.4%
Investment Earnings & Misc.	\$	6,500	0.2%
Transfers In	\$	101,974	3.5%
Cash Carryover	\$	347,755	11.9%
<b>Total</b>	<b>\$</b>	<b>2,916,346</b>	

The 2017-18 Fiscal Year Budget is respectfully submitted to the Mayor and Council for final approval on August 21, 2017. Line-item adjustments can be approved by the City Manager except for personnel and capital outlay items pursuant to Resolution # 1758.

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,



Susan M. Nicosia, CPA, MPA  
City Manager

## City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2018

### 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.

CITY OF COLUMBIA FALLS  
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For the Year: 2017 - 2018

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	945,405	1,037,864	966,183	1,051,435	1,092,246	96%	1,153,320		1,153,320	105%
311020 Personal Property Taxes	16,440	10,322	20,787	25,768	0	***%			0	0%
311030 Motor Vehicle Taxes	835	188	330		0	0%			0	0%
312000 Penalty & Interest on	2,840	4,425	2,252	2,143	2,100	102%	1,500		1,500	71%
Group:	965,520	1,052,799	989,552	1,079,346	1,094,346	99%	1,154,820	0	1,154,820	105%
320000 LICENSES AND PERMITS										
322010 Alcoholic Beverage	5,125	5,638	5,550	6,523	5,500	119%	5,500		5,500	100%
322020 Professional Business	5,510	6,560	6,643	7,010	6,000	117%	6,500		6,500	108%
322030 General Business Licenses	7,583	8,068	7,333	8,398	7,300	115%	8,000		8,000	109%
323060 Non-Exclusive Cable TV	45,721	47,346	49,619	50,364	47,000	107%	48,000		48,000	102%
Group:	63,939	67,612	69,145	72,295	65,800	110%	68,000	0	68,000	103%
330000 INTERGOVERNMENTAL REVENUES										
331081 DNRC Forestry Grant/ VFA			863	2,666	0	***%			0	0%
331082 Forest Service Recovery		2,219			0	0%			0	0%
331113 FEMA GRANT	307				0	0%			0	0%
331179 Alcohol Compliance Check			840		0	0%			0	0%
334000 State Grants/Hwy Safety	14,681	12,583	13,593	14,108	16,800	84%	16,800		16,800	100%
334122 DNRC Grant	750	750	750	750	750	100%	750		750	100%
335005 Alcohol Enforcement Funds	432	591	204		2,520	0%			0	0%
335120 Gambling Licenses &	19,750	18,975	19,175	21,400	19,000	113%	19,000		19,000	100%
335230 State Entitlement	630,749	659,216	675,942	699,036	699,035	100%	702,482		702,482	100%
336020 State On-Behalf	133,952	140,021	146,480	165,180	174,560	95%	165,957		165,957	95%
337200 Safe Kids Safe Community			1,795		0	0%			0	0%
337340 Flathead County (EMS)	7,204	5,127	5,131	6,195	5,270	118%	6,648		6,648	126%

CITY OF COLUMBIA FALLS  
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For the Year: 2017 - 2018

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
337350 Flathead County (SRO)	25,000	25,000	25,000	25,000	25,000	100%	25,000		25,000	100%
337360 School District #6 (SRO)	7,000	7,000	7,000	7,000	7,000	100%	7,000		7,000	100%
Group:	839,825	871,482	896,773	941,335	949,935	99%	943,637	0	943,637	99%
340000 CHARGES FOR SERVICES										
341000 General Miscellaneous	2,306	3,268	2,607	2,271	2,000	114%	2,000		2,000	100%
341070 Planning and Zoning Fees	8,525	13,394	8,519	13,357	9,000	148%	10,000		10,000	111%
342020 Special Fire Protection	73,900	73,900	73,900	83,900	83,900	100%	83,900		83,900	100%
342021 Fire Protective	14,846	15,528	15,613	10,051	11,000	91%	15,000		15,000	136%
343005 Public Works Billing -	794	236	116	234	200	117%	400		400	200%
343300 Weed Control Charges -		253		418	0	***%			0	0%
346030 Swimming Pool User Fees	9,269	9,837	6,493	7,180	8,500	84%	7,500		7,500	88%
346031 Parks Use Permits/Fees	2,210	1,955	3,055	3,598	2,500	144%	3,000		3,000	120%
346032 Pool Concession Fees	651	473	925	449	600	75%	500		500	83%
346033 Swim Lessons	6,502	6,365	5,293	4,699	4,000	117%	4,200		4,200	105%
346034 Individual Swim Pass	984	1,512	944	480	1,000	48%	500		500	50%
346035 Lap Swim Pass	610	624	746	392	650	60%	400		400	61%
346036 Family Swim Pass	6,295	9,310	7,639	8,195	7,400	111%	7,800		7,800	105%
346037 Pool Parties	625	500	300	200	300	67%	250		250	83%
346050 Swim Team Agreement	10	10	10	10	10	100%	10		10	100%
Group:	127,527	137,165	126,160	135,434	131,060	103%	135,460	0	135,460	103%
350000 FINES AND FORFEITURES										
351030 City Courts Fines &	158,894	137,447	148,163	142,073	148,000	96%	146,000		146,000	98%
351031 Court Fines Surcharge	9,495	8,007	9,719	10,256	8,300	124%	9,000		9,000	108%
351032 Civil Fines	140	110			0	0%			0	0%
351034 Court Administration	4,727	3,977	3,335	3,186	3,300	97%	3,200		3,200	96%



CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2017 - 2018

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
Group:	173,256	149,541	161,217	155,515	159,600	97%	158,200	0	158,200	99%
360000 MISCELLANEOUS REVENUE										
361000 Rents/Leases	1,202	1,206	1,189	1,184	1,189	100%				0 0%
362000 Refunds, Rebates,	484	462	1,345	456	0	***%				0 0%
365000 Contributions and				2,000	0	***%				0 0%
366000 Miscellaneous	1,188	497	1,037	2,525	0	***%				0 0%
367000 Sale of Junk/Old Supplies				200	0	***%				0 0%
Group:	2,874	2,165	3,571	6,365	1,189	535%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,362	4,649	5,828	7,396	5,000	148%	6,500		6,500	130%
Group:	3,362	4,649	5,828	7,396	5,000	148%	6,500	0	6,500	130%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	75,592	94,575	85,707	86,232	99,740	86%	101,974		101,974	102%
383240 Transfer from Local		2,938			0	0%			0	0%
Group:	75,592	97,513	85,707	86,232	99,740	86%	101,974	0	101,974	102%
Fund:	2,251,895	2,382,926	2,337,953	2,483,918	2,506,670	99%	2,568,591	0	2,568,591	102%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2017 - 2018

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
410100	LEGISLATIVE SERVICES										
110	Salaries and Wages	19,200	19,200	19,200	19,200	19,200	100%	18,600		18,600	97%
140	Employer Contributions	1,952	1,957	2,069	2,250	2,183	103%	2,268		2,268	104%
210	Office Supplies	101				100	0%	100		100	100%
212	Small Equipment < \$5,000		3,426	955		2,500	0%	2,500		2,500	100%
220	Operating Supplies	515	956	318	573	750	76%	750		750	100%
331	Legal Notices					800	0%	800		800	100%
335	Membership & Dues	2,054	2,066	2,160	2,207	2,308	96%	2,308		2,308	100%
380	Training & Certification	40	255		305	1,000	31%	1,000		1,000	100%
390	Other Purchased Services	8,527	1,695		290	2,000	15%	2,000		2,000	100%
399	Other Contracted Services		12,008	21,734	4,233	70,000	6%	70,000		70,000	100%
	Account:	32,389	41,563	46,436	29,058	100,841	29%	100,326	0	100,326	99%
410131	Tree City Program (Tree Board)										
110	Salaries and Wages	5,707	5,494	5,239	5,953	6,039	99%	6,403		6,403	106%
120	Overtime	107	73	55	82	102	80%	85		85	83%
140	Employer Contributions	1,351	1,259	1,187	1,363	1,383	99%	1,481		1,481	107%
180	Health Insurance	199	1,537	1,478	1,596	1,589	100%	1,637		1,637	103%
220	Operating Supplies		19	130		500	0%	500		500	100%
335	Membership & Dues					30	0%	30		30	100%
380	Training & Certification					500	0%	500		500	100%
390	Other Purchased Services		1,771	825	4,885	2,000	244%	5,000		5,000	250%
	Account:	7,364	10,153	8,914	13,879	12,143	114%	15,636	0	15,636	129%
410132	Arbor Day (Tree Board)										
220	Operating Supplies	589	750	915	1,045	750	139%	750		750	100%
390	Other Purchased Services	164		45		0	0%			0	0%
	Account:	753	750	960	1,045	750	139%	750	0	750	100%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2017 - 2018

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
410360	CITY COURT										
110	Salaries and Wages	110,082	107,820	112,051	115,444	118,605	97%	123,349		123,349	104%
120	Overtime				43	0	***%			0	0%
140	Employer Contributions	19,498	19,240	19,799	20,423	20,465	100%	21,397		21,397	105%
180	Health Insurance	5,837	5,837	5,837	5,837	5,837	100%	5,837		5,837	100%
190	Deferred Comp	7,683	6,961	7,146	7,146	7,738	92%	7,146		7,146	92%
210	Office Supplies	3,084	2,171	3,365	2,852	3,800	75%	3,800		3,800	100%
212	Small Equipment < \$5,000	360		395	1,486	1,600	93%	600		600	38%
310	Postage & Freight	1,905	1,858	2,009	2,192	1,995	110%	2,300		2,300	115%
320	Printing and Binding				52	100	52%	100		100	100%
330	Subscriptions & Books	372		390		600	0%	600		600	100%
335	Membership & Dues	425	390	390	390	390	100%	425		425	109%
345	Phone & Fax	1,274	1,349	1,361	1,332	1,400	95%	1,400		1,400	100%
355	Data Processing Services	295	295	295	423	295	143%	535		535	181%
363	Office Maintenance/Agreem	502	594	647	815	650	125%	850		850	131%
380	Training & Certification	2,463	2,707	3,218	4,257	4,800	89%	4,800		4,800	100%
390	Other Purchased Services	1,591	837	1,099	65	3,000	2%	3,265		3,265	109%
399	Other Contracted Services		231	1,306	525	2,550	21%	2,570		2,570	101%
	Account:	155,371	150,290	159,308	163,282	173,825	94%	178,974	0	178,974	103%
410365	CITY COURT PROSECUTION										
350	Legal Services/Contract	32,697	32,942	33,285	33,285	34,000	98%	35,020		35,020	103%
399	Other Contracted Services		359			500	0%	500		500	100%
	Account:	32,697	33,301	33,285	33,285	34,500	96%	35,520	0	35,520	103%
410400	ADMINISTRATIVE SERVICES										
110	Salaries and Wages	26,704	27,340	28,152	28,913	28,904	100%	26,867		26,867	93%
140	Employer Contributions	4,551	4,677	4,766	4,922	4,842	102%	4,527		4,527	93%

CITY OF COLUMBIA FALLS  
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1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
180	Health Insurance	108	575	467	478	479	100%	504		504	105%
190	Deferred Comp	1,373	935	1,034	1,024	1,108	92%	1,079		1,079	97%
210	Office Supplies				78	0	***%			0	0%
231	Gas & Oil	32				0	0%			0	0%
335	Membership & Dues	188	200	100	750	880	85%	880		880	100%
345	Phone & Fax	787	815	963	962	975	99%	980		980	101%
354	Engineering/Consulting			1,916		2,500	0%	2,500		2,500	100%
380	Training & Certification	1,161	911	927	1,888	4,000	47%	4,000		4,000	100%
390	Other Purchased Services	66		25	30	400	8%	400		400	100%
	Account:	34,970	35,453	38,350	39,045	44,088	89%	41,737	0	41,737	95%
410500 DEPT. OF FINANCE											
110	Salaries and Wages	64,464	61,461	65,383	81,660	87,113	94%	84,071		84,071	97%
120	Overtime	808	1,168	1,193	857	1,541	56%	2,074		2,074	135%
140	Employer Contributions	10,728	10,820	11,197	13,770	14,920	92%	14,418		14,418	97%
180	Health Insurance	7,259	11,871	12,573	17,639	12,578	140%	24,178		24,178	192%
190	Deferred Comp	2,074	1,958	1,866	1,356	3,471	39%	161		161	5%
210	Office Supplies	3,035	2,415	2,918	2,680	3,000	89%	3,000		3,000	100%
212	Small Equipment < \$5,000		242		238	600	40%	600		600	100%
220	Operating Supplies		172	184	-6	200	-3%	200		200	100%
231	Gas & Oil	32				0	0%			0	0%
310	Postage & Freight	2,633	2,643	1,188	1,023	3,000	34%	3,000		3,000	100%
330	Subscriptions & Books	553	38	563	38	600	6%	600		600	100%
331	Legal Notices	629	1,615	4,067	6,432	7,500	86%	7,500		7,500	100%
335	Membership & Dues	210	210	210	480	300	160%	480		480	160%
345	Phone & Fax	1,883	1,832	1,880	1,893	1,900	100%	2,788		2,788	147%

CITY OF COLUMBIA FALLS  
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1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
353	Audit	4,724	4,940	3,395	4,365	7,000	62%	7,000		7,000	100%
360	Maintenance & Repair	10				0	0%			0	0%
363	Office Maintenance/Agreem	11,723	5,806	5,133	6,688	6,590	101%	7,100		7,100	108%
380	Training & Certification	1,277	1,517	358	1,146	4,000	29%	4,000		4,000	100%
390	Other Purchased Services	1,696	893	915	439	2,000	22%	1,500		1,500	75%
399	Other Contracted Services	253	184	204	2,015	2,500	81%	2,500		2,500	100%
	Account:	113,991	109,785	113,227	142,713	158,813	90%	165,170	0	165,170	104%
410580	Computer Systems & Programs										
210	Office Supplies	190	118			150	0%	150		150	100%
212	Small Equipment < \$5,000	5,424	1,865	6,444	1,987	7,500	26%	7,500		7,500	100%
220	Operating Supplies				360	0	***%			0	0%
345	Phone & Fax	758	821	856	881	1,100	80%	1,100		1,100	100%
355	Data Processing Services	17,466	10,112	15,570	16,304	16,000	102%	17,500		17,500	109%
	Account:	23,838	12,916	22,870	19,532	24,750	79%	26,250	0	26,250	106%
411000	PLANNING & ZONING										
110	Salaries and Wages	2,932	3,001	3,091	3,174	3,173	100%	15,619		15,619	492%
140	Employer Contributions	500	513	523	541	532	102%	2,727		2,727	513%
180	Health Insurance	12	63	51	53	53	100%	4,968		4,968	9374%
190	Deferred Comp	151	103	114	112	122	92%	258		258	211%
210	Office Supplies	140	163	187	211	200	106%	200		200	100%
310	Postage & Freight	-12	46	68	110	250	44%	250		250	100%
331	Legal Notices	2,429	2,106	1,257	809	2,500	32%	2,500		2,500	100%
350	Legal Services/Contract	2,900	2,928	2,969	2,969	3,020	98%	3,110		3,110	103%
363	Office Maintenance/Agreem				5	0	***%			0	0%
380	Training & Certification			19		500	0%	1,000		1,000	200%

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1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
390	Other Purchased Services	1,420	21	242	710	1,000	71%	1,000		1,000	100%
399	Other Contracted Services	14,345	22,699	32,612	27,155	32,000	85%	32,000		32,000	100%
	Account:	24,817	31,643	41,133	35,849	43,350	83%	63,632	0	63,632	147%
411100 LEGAL SERVICES											
330	Subscriptions & Books	340		350		400	0%	400		400	100%
350	Legal Services/Contract	16,215	16,407	16,443	16,443	16,690	99%	17,190		17,190	103%
351	Litigation Services	17,270	5,352	17,085	21,947	50,000	44%	50,000		50,000	100%
	Account:	33,825	21,759	33,878	38,390	67,090	57%	67,590	0	67,590	101%
411200 FACILITIES ADMINISTRATION											
110	Salaries and Wages	5,223	6,311	6,472	6,516	6,516	100%	6,691		6,691	103%
120	Overtime	28	6			0	0%			0	0%
140	Employer Contributions	1,201	1,373	1,407	1,427	1,413	101%	1,477		1,477	105%
180	Health Insurance	644	1,720	1,701	1,921	1,909	101%	1,978		1,978	104%
210	Office Supplies		70	33	37	0	***%	50		50	*****%
212	Small Equipment < \$5,000	278				1,000	0%	1,000		1,000	100%
220	Operating Supplies	504	812	569	166	1,000	17%	1,000		1,000	100%
224	Janitorial/Cleaning Suppl	4,571	5,026	5,365	6,111	6,000	102%	6,300		6,300	105%
231	Gas & Oil	79	136	193	157	200	79%	200		200	100%
240	Repair & Maintenance Supp	646	764	379	3,280	1,000	328%	3,000		3,000	300%
340	Utility Services	1,459	1,447	1,581	1,484	1,600	93%	1,600		1,600	100%
341	Electric Utility	5,610	5,505	4,776	3,950	6,000	66%	4,800		4,800	80%
342	Water & Sewer	1,818	1,701	1,737	1,735	2,200	79%	2,200		2,200	100%
344	Gas Utility	5,677	4,548	3,560	4,405	6,000	73%	4,800		4,800	80%
345	Phone & Fax	241	296	301	351	320	110%	400		400	125%
354	Engineering/Consulting					2,500	0%			0	0%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
360	Maintenance & Repair	4,992	380	494	875	5,000	18%	5,000		5,000	100%
366	Building Maintenance & Re	23,205	8,195	4,949	5,953	6,000	99%	6,400		6,400	107%
380	Training & Certification	35	990	35		100	0%	100		100	100%
390	Other Purchased Services	1,347	648	133	110	700	16%	700		700	100%
399	Other Contracted Services	36,693	33,921	34,523	33,612	40,000	84%	40,000		40,000	100%
930	New Improvements/Misc.				16,979	18,000	94%			0	0%
	Account:	94,251	73,849	68,208	89,069	107,458	83%	87,696	0	87,696	82%
411800	Employee Asst Program & Flex Plan										
399	Other Contracted Services	712	1,545	1,360	1,480	1,800	82%	2,050		2,050	114%
	Account:	712	1,545	1,360	1,480	1,800	82%	2,050	0	2,050	114%
420100	LAW ENFORCEMENT SERVICES										
110	Salaries and Wages	443,704	478,713	519,533	492,460	522,278	94%	535,295		535,295	102%
120	Overtime	26,114	32,026	39,337	37,039	41,945	88%	45,041		45,041	107%
121	Overtime - STEP	14,181	11,140	12,707	14,071	16,800	84%	15,048		15,048	90%
123	Overtime - AET	548	551	190		2,520	0%			0	0%
140	Employer Contributions	94,161	99,875	101,451	105,155	112,424	94%	113,306		113,306	101%
145	Police-State Contribution	114,781	120,209	126,063	144,202	153,392	94%	144,154		144,154	94%
180	Health Insurance	92,974	105,229	94,934	82,345	97,968	84%	90,000		90,000	92%
190	Deferred Comp	15,170	10,250	10,660	15,029	14,976	100%	14,760		14,760	99%
200	Supplies			28		0	0%			0	0%
210	Office Supplies	2,435	2,686	2,882	2,432	3,500	69%	3,500		3,500	100%
212	Small Equipment < \$5,000	2,707	18,880	9,247	7,445	6,000	124%	6,000		6,000	100%
220	Operating Supplies	3,072	6,630	5,624	6,792	6,000	113%	10,000		10,000	167%
224	Janitorial/Cleaning Suppl			64		100	0%	100		100	100%
226	Clothing/Uniforms	3,193		1,841	1,800	3,800	47%	2,500		2,500	66%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
231	Gas & Oil	21,742	19,076	15,188	16,448	19,000	87%	19,000		19,000	100%
232	Vehicle Parts	271	570	1,766	1,517	2,500	61%	2,500		2,500	100%
240	Repair & Maintenance Supp	71	28	11	85	200	43%	200		200	100%
300	Purchased Services	50				0	0%			0	0%
310	Postage & Freight	492	475	491	651	600	109%	800		800	133%
320	Printing and Binding	300	315			0	0%			0	0%
335	Membership & Dues	980	1,060	2,248	2,997	2,325	129%	3,078		3,078	132%
338	Meals for Prisoners	38		11	136	50	272%	200		200	400%
341	Electric Utility	504	481	476	483	500	97%	500		500	100%
344	Gas Utility	325	330	661	901	660	137%	700		700	106%
345	Phone & Fax	12,775	13,075	13,008	13,392	14,000	96%	14,600		14,600	104%
355	Data Processing Services	10,729	22,405	11,551	9,069	11,000	82%	12,000		12,000	109%
360	Maintenance & Repair	697	2,154	956	332	2,500	13%	2,000		2,000	80%
361	Motor Vehicle M & R	2,540	6,021	8,853	18,862	9,000	210%	9,000		9,000	100%
363	Office Maintenance/Agreem	5,543	6,246	7,768	7,708	10,812	71%	10,194		10,194	94%
380	Training & Certification	3,482	8,705	9,615	9,923	10,000	99%	20,000		20,000	200%
390	Other Purchased Services	3,471	1,899	1,611	3,356	3,000	112%	3,000		3,000	100%
399	Other Contracted Services	1,647	1,358	2,798	8,029	18,000	45%	4,000		4,000	22%
	Account:	878,697	970,387	1,001,573	1,002,659	1,085,850	92%	1,081,476	0	1,081,476	100%
420160	COMMUNICATIONS/DISPATCH										
399	Other Contracted Services	108,470	113,369	115,183	115,183	115,183	100%	119,214		119,214	103%
	Account:	108,470	113,369	115,183	115,183	115,183	100%	119,214	0	119,214	103%
420400	FIRE PROTECTION & CONTROL										
110	Salaries and Wages	59,116	60,940	63,021	64,912	64,912	100%	66,859		66,859	103%
140	Employer Contributions	12,603	13,053	13,253	13,585	13,676	99%	14,215		14,215	104%



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		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
146	Fire-State Contribution	19,171	19,812	20,417	20,978	21,168	99%	21,803		21,803	103%
180	Health Insurance	7,296	7,296	7,296	7,296	7,296	100%	7,296		7,296	100%
210	Office Supplies	942	751	1,201	430	500	86%	500		500	100%
212	Small Equipment < \$5,000	5,941	4,327	3,655	9,428	8,000	118%	7,000		7,000	88%
220	Operating Supplies	3,934	4,544	5,192	7,861	8,500	92%	7,500		7,500	88%
224	Janitorial/Cleaning Suppl	136				0	0%			0	0%
226	Clothing/Uniforms	2,427	7,043	4,941	8,148	8,000	102%	8,000		8,000	100%
231	Gas & Oil	5,158	4,753	3,626	3,001	4,590	65%	4,000		4,000	87%
232	Vehicle Parts	173	702	517	884	500	177%	600		600	120%
240	Repair & Maintenance Supp	360	853	1,091	797	900	89%	900		900	100%
310	Postage & Freight	61	130	97	54	100	54%	100		100	100%
330	Subscriptions & Books	186	507	119	59	300	20%	250		250	83%
335	Membership & Dues	260	210	215	275	250	110%	300		300	120%
341	Electric Utility	2,299	2,769	3,709	3,410	3,900	87%	3,500		3,500	90%
342	Water & Sewer	326	325	335	326	350	93%	350		350	100%
344	Gas Utility	8,290	6,341	6,066	8,432	6,800	124%	6,800		6,800	100%
345	Phone & Fax	3,841	3,852	3,709	3,962	3,900	102%	3,900		3,900	100%
355	Data Processing Services	364	1,130	294	64	500	13%	500		500	100%
360	Maintenance & Repair	3,495	2,788	3,220	2,486	3,000	83%	3,000		3,000	100%
361	Motor Vehicle M & R	4,619	5,173	7,894	8,153	7,500	109%	8,200		8,200	109%
366	Building Maintenance & Re	711	1,106	858	883	1,500	59%	1,100		1,100	73%
380	Training & Certification	2,447	2,716	1,474	1,537	2,500	61%	2,500		2,500	100%
390	Other Purchased Services	2,123	1,544	1,368	2,176	2,000	109%	2,000		2,000	100%
394	Sampling & Testing	3,525	6,895	3,961	5,069	6,000	84%	6,000		6,000	100%

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		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
399	Other Contracted Services	1,260	1,500	4,155	2,785	3,000	93%	3,000		3,000	100%
	Account:	151,064	161,060	161,684	176,991	179,642	99%	180,173	0	180,173	100%
420730	Emergency Medical Services										
212	Small Equipment < \$5,000	1,910	1,234			1,270	0%	2,000		2,000	157%
220	Operating Supplies	1,179	766	2,054	185	2,000	9%	1,048		1,048	52%
380	Training & Certification	1,504	1,892	2,211	2,546	2,000	127%	3,600		3,600	180%
	Account:	4,593	3,892	4,265	2,731	5,270	52%	6,648	0	6,648	126%
430200	ROAD & STREET SERVICES										
354	Engineering/Consulting			1,056	1,960	5,000	39%	5,000		5,000	100%
399	Other Contracted Services	1,950				0	0%			0	0%
930	New Improvements/Misc.	11,515	23,344	7,518		7,500	0%			0	0%
	Account:	13,465	23,344	8,574	1,960	12,500	16%	5,000	0	5,000	40%
430230	Road and Street Construction										
950	City Construction		121,792			0	0%			0	0%
	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%
	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%	500		500	100%
300	Purchased Services	60	25			500	0%	500		500	100%
	Account:	60	25			1,000	0%	1,000	0	1,000	100%
431200	Flood Control-High Hazard Dam										
110	Salaries and Wages	1,404	1,792	1,903	1,917	1,917	100%	1,968		1,968	103%
140	Employer Contributions	322	395	414	420	416	101%	434		434	104%
180	Health Insurance		500	500	565	562	101%	582		582	104%
220	Operating Supplies	245		89	64	0	***%	100		100	*****%

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		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
380	Training & Certification				216	200	108%	225		225	113%
399	Other Contracted Services				6,315	20,000	32%	81,000		81,000	405%
	Account:	1,971	2,687	2,906	9,497	23,095	41%	84,309	0	84,309	365%
440600	ANIMAL CONTROL SERVICES										
300	Purchased Services	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	35,508	35,042	34,474	34,958	39,252	89%	48,122		48,122	123%
120	Overtime		134	226	283	983	29%	111		111	11%
140	Employer Contributions	7,098	7,876	7,716	7,876	8,958	88%	10,869		10,869	121%
180	Health Insurance	198	1,943	1,845	2,010	2,749	73%	2,813		2,813	102%
210	Office Supplies		70	36	84	50	168%	100		100	200%
212	Small Equipment < \$5,000	2,220	326	3,437	7,150	2,500	286%	7,000		7,000	280%
220	Operating Supplies	7,741	4,438	2,402	1,321	2,500	53%	2,500		2,500	100%
221	Chemicals	1,380	1,809	1,329	1,214	2,000	61%	1,500		1,500	75%
224	Janitorial/Cleaning Suppl	1,699	228	905	806	1,000	81%	1,000		1,000	100%
225	Recreation Supplies	2,274	1,947	62	2,467	5,000	49%	5,000		5,000	100%
226	Clothing/Uniforms	137	73		83	100	83%	100		100	100%
231	Gas & Oil	3,277	3,427	2,086	1,947	3,500	56%	2,800		2,800	80%
232	Vehicle Parts	444	574	786	258	800	32%	800		800	100%
240	Repair & Maintenance Supp	4,915	3,385	3,339	4,228	4,000	106%	4,500		4,500	113%
340	Utility Services	530	545	550	560	600	93%	600		600	100%
341	Electric Utility	3,523	3,636	4,704	4,276	4,700	91%	4,900		4,900	104%
342	Water & Sewer	7,534	8,050	12,281	10,560	12,000	88%	12,000		12,000	100%
345	Phone & Fax	225	296	301	351	310	113%	400		400	129%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
354	Engineering/Consulting			1,178		2,500	0%			0	0%
360	Maintenance & Repair	4,860	1,014	75	1,055	1,500	70%	1,500		1,500	100%
361	Motor Vehicle M & R	218	983	630	800	700	114%	800		800	114%
366	Building Maintenance & Re	84		452	338	3,000	11%	3,000		3,000	100%
380	Training & Certification	121	117	110	21	0	***%	50		50	****%
390	Other Purchased Services	960	16	115	16	500	3%	500		500	100%
397	Equipment Rental	680			408	0	***%			0	0%
399	Other Contracted Services	27,802	22,606	45,277	36,576	114,000	32%	50,500		50,500	44%
452	Gravel and Sand	975		45	37	1,500	2%	1,000		1,000	67%
930	New Improvements/Misc.			7,348	36,820	0	***%	70,000		70,000	****%
940	New Machinery & Equipmen					9,277	0%			0	0%
	Account:	114,403	98,535	131,709	156,503	223,979	70%	232,465	0	232,465	104%
460445	SWIMMING POOL										
110	Salaries and Wages	31,524	32,298	30,295	29,826	45,340	66%	43,477		43,477	96%
120	Overtime	1,007	2,994	3,787	5,204	5,719	91%	6,928		6,928	121%
140	Employer Contributions	5,599	6,270	5,825	5,896	8,179	72%	8,242		8,242	101%
180	Health Insurance		320	334	542	561	97%	340		340	61%
210	Office Supplies	266		160	292	275	106%	325		325	118%
212	Small Equipment < \$5,000	580	140		6,883	1,000	688%	1,500		1,500	150%
220	Operating Supplies	802	959	893	717	2,000	36%	2,000		2,000	100%
221	Chemicals	4,843	8,833	2,735	10,895	5,000	218%	7,000		7,000	140%
224	Janitorial/Cleaning Suppl	379	162	382	371	500	74%	500		500	100%
225	Recreation Supplies		1,615			1,500	0%	1,500		1,500	100%
226	Clothing/Uniforms	240	391	782	676	800	85%	800		800	100%
240	Repair & Maintenance Supp	1,661	1,939	6,167	1,464	3,000	49%	3,000		3,000	100%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
335	Membership & Dues	200	340	200	200	400	50%	400		400	100%
340	Utility Services	236	273	311	210	300	70%	250		250	83%
341	Electric Utility	2,207	2,581	2,731	3,238	2,800	116%	3,300		3,300	118%
342	Water & Sewer	2,814	2,488	2,152	4,294	3,300	130%	4,600		4,600	139%
344	Gas Utility	7,271	6,540	3,021	5,576	6,000	93%	6,000		6,000	100%
345	Phone & Fax	237	326	435	467	450	104%	480		480	107%
360	Maintenance & Repair	257	668	366	1,516	2,500	61%	2,500		2,500	100%
366	Building Maintenance & Re		6,300	300	300	1,500	20%	1,500		1,500	100%
380	Training & Certification	229	105	959	245	200	123%	300		300	150%
390	Other Purchased Services	31	175	35	831	100	831%	200		200	200%
399	Other Contracted Services			150	229	0	***%			0	0%
940	New Machinery & Equipmen		8,850			0	0%			0	0%
	Account:	60,383	84,567	62,020	79,872	91,424	87%	95,142	0	95,142	104%
490500	Other Debt Service Payments										
610	Principal	10,970	11,107	11,246	11,387	11,388	100%	11,531		11,531	101%
620	Interest	1,071	961	1,062	1,142	1,143	100%	1,557		1,557	136%
	Account:	12,041	12,068	12,308	12,529	12,531	100%	13,088	0	13,088	104%
510100	SPECIAL ASSESSMENTS										
540	Special Assessments	9,723	9,641	9,923	9,881	10,800	91%	10,800		10,800	100%
	Account:	9,723	9,641	9,923	9,881	10,800	91%	10,800	0	10,800	100%
510300	ORDINANCE CODIFICATION/CONSULTANTS										
300	Purchased Services					16,000	0%	18,000		18,000	113%
	Account:					16,000	0%	18,000	0	18,000	113%
510330	Comprehensive Liability Insurance										
510	Insurance	50,276	54,041	57,998	57,116	57,200	100%	68,450		68,450	120%
519	Deductible Reserve/Small	2,913	1,212	2,468	4,899	7,500	65%	5,000		5,000	67%
	Account:	53,189	55,253	60,466	62,015	64,700	96%	73,450	0	73,450	114%

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17:06:59

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		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
510620	TERMINATION COSTS										
100	Personal Services					50,000	0%	50,000		50,000	100%
170	Employee Incentive Progra	40	87	156		500	0%	500		500	100%
	Account:	40	87	156		50,500	0%	50,500	0	50,500	100%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds	189,161	122,814	203,203	385,968	385,968	100%	150,000		150,000	39%
	Account:	189,161	122,814	203,203	385,968	385,968	100%	150,000	0	150,000	39%
	Fund:	2,161,988	2,312,278	2,351,649	2,632,166	3,057,600	86%	2,916,346	0	2,916,346	95%

**City of Columbia Falls, Montana**

Budget for Fiscal Year Ending June 30, 2018

**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: 2017 - 2018  
For Funds 2000 - 2999

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Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2310 TAX INCREMENT DISTRICT FUND			94,363			94,363
2372 PERMISSIVE MEDICAL LEVY					136,243	136,243
2394 BUILDING CODE ENFORCEMENT FUND		27,201	78,440			113,555
2400 SPECIAL LIGHTING DISTRICT FUND			54,286			54,286
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND		196,628	127,605	61,000	1,750	432,964
2700 CEDAR CREEK TRUST				81,400		81,400
2820 GAS TAX FUND			106,934		17,498	124,432
2821 Special Road/Street Allocation Program			36,749			36,749
2917 CRIME VICTIMS ASSISTANCE FUND			4,500			4,500
2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM						60,254
Total:		223,829	502,877	142,400	155,491	1,138,746



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CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
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2310 TAX INCREMENT DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes				93,780	96,960	97%				0 0%
312000 Penalty & Interest on				160	0	***%				0 0%
Group:				93,940	96,960	97%	0	0		0 0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings				274	0	***%	150			150 *****%
Group:				274	0	***%	150	0		150 *****%
Fund:				94,214	96,960	97%	150	0		150 0%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2017 - 2018

2310 TAX INCREMENT DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
470300	ECONOMIC DEVELOPMENT										
354	Engineering/Consulting					25,000	0%	30,000		30,000	120%
390	Other Purchased Services					25,000	0%	64,363		64,363	257%
	Account:					50,000	0%	94,363	0	94,363	189%
	Fund:					50,000	0%	94,363	0	94,363	189%

CITY OF COLUMBIA FALLS  
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2372 PERMISSIVE MEDICAL LEVY

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	78,125	126,414	132,450	120,992	124,789	97%	128,447		128,447	102%
311020 Personal Property Taxes	1,554	864	2,571	3,517	0	***%			0	0%
311030 Motor Vehicle Taxes	827	23	31		0	0%			0	0%
312000 Penalty & Interest on	252	471	297	262	0	***%			0	0%
Group:	80,758	127,772	135,349	124,771	124,789	100%	128,447	0	128,447	102%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement		1,882	1,938	1,999	0	***%			0	0%
Group:		1,882	1,938	1,999	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	104	81	207	457	0	***%			0	0%
Group:	104	81	207	457	0	***%	0	0	0	0%
Fund:	80,862	129,735	137,494	127,227	124,789	102%	128,447	0	128,447	102%

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2372 PERMISSIVE MEDICAL LEVY

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds	93,115	122,730	113,388	115,461	132,900	87%	136,243		136,243	103%
	Account:	93,115	122,730	113,388	115,461	132,900	87%	136,243	0	136,243	103%
	Fund:	93,115	122,730	113,388	115,461	132,900	87%	136,243	0	136,243	103%

%

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
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2394 BUILDING CODE ENFORCEMENT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
320000 LICENSES AND PERMITS										
323010 Building Permits	57,802	62,104	62,446	40,200	62,000	65%	60,000		60,000	96%
323012 Plumbing/Mechanical	10,042	14,009	23,760	17,488	15,000	117%	15,000		15,000	100%
323013 Signs & Demolition	1,536	1,312	2,553	1,689	1,900	89%	1,800		1,800	94%
323014 Building Plan Review Fees	26,884	27,970	27,724	19,391	26,000	75%	21,000		21,000	80%
323020 Electrical Permits	10,690	11,536	10,141	11,173	9,500	118%	9,600		9,600	101%
Group:	106,954	116,931	126,624	89,941	114,400	79%	107,400	0	107,400	93%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,		27		44	0	***%			0	0%
Group:		27		44	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	58	191	412	674	200	337%	400		400	200%
Group:	58	191	412	674	200	337%	400	0	400	200%
Fund:	107,012	117,149	127,036	90,659	114,600	79%	107,800	0	107,800	94%

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2394 BUILDING CODE ENFORCEMENT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
420500	PROTECTIVE INSPECTIONS										
210	Office Supplies	120	151	110	144	200	72%	200		200	100%
220	Operating Supplies			221		250	0%	250		250	100%
330	Subscriptions & Books	304	134	114		450	0%	450		450	100%
335	Membership & Dues		125	135	135	135	100%	135		135	100%
353	Audit	1,695	930		1,020	2,000	51%	2,000		2,000	100%
363	Office Maintenance/Agreem				5	0	***%			0	0%
398	Bldg Inspection Svcs	70,577	76,993	81,315	56,610	82,000	69%	75,000		75,000	91%
399	Other Contracted Services	433	467	451	298	500	60%	405		405	81%
	Account:	73,129	78,800	82,346	58,212	85,535	68%	78,440	0	78,440	92%
420510	Administration										
110	Salaries and Wages	11,075	11,454	11,891	12,168	12,085	101%	22,487		22,487	186%
120	Overtime	299	412	420	311	409	76%	730		730	178%
140	Employer Contributions	1,908	1,993	2,043	2,075	2,064	101%	3,984		3,984	193%
180	Health Insurance	1,189	2,125	2,109	2,121	2,110	101%	7,098		7,098	336%
190	Deferred Comp	198	135	149	148	160	93%	193		193	121%
	Account:	14,669	16,119	16,612	16,823	16,828	100%	34,492	0	34,492	205%
510330	Comprehensive Liability Insurance										
510	Insurance	363	462	508	504	504	100%	623		623	124%
	Account:	363	462	508	504	504	100%	623	0	623	124%
	Fund:	88,161	95,381	99,466	75,539	102,867	73%	113,555	0	113,555	110%

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2400 SPECIAL LIGHTING DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	896	909	951	1,003	0	***%			0	0%
363010 Maintenance Assessments	40,613	40,380	33,799	33,416	33,928	98%	33,928		33,928	100%
363040 Penalty & Interest	146	123	83	84	75	112%	70		70	93%
366000 Miscellaneous			1,510		0	0%			0	0%
Group:	41,655	41,412	36,343	34,503	34,003	101%	33,998	0	33,998	99%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	134	186	249	303	180	168%	300		300	166%
Group:	134	186	249	303	180	168%	300	0	300	166%
Fund:	41,789	41,598	36,592	34,806	34,183	102%	34,298	0	34,298	100%

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2400 SPECIAL LIGHTING DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
240	Repair & Maintenance Supp			1,606	144	5,000	3%	5,000		5,000	100%
341	Electric Utility	34,771	34,175	35,910	35,457	39,000	91%	39,000		39,000	100%
354	Engineering/Consulting					2,000	0%	2,000		2,000	100%
360	Maintenance & Repair		984	20	893	3,000	30%	3,000		3,000	100%
363	Office Maintenance/Agreem	427	679	705	737	755	98%	786		786	104%
399	Other Contracted Services	551	1,350	305		4,500	0%	4,500		4,500	100%
	Account:	35,749	37,188	38,546	37,231	54,255	69%	54,286	0	54,286	100%
	Fund:	35,749	37,188	38,546	37,231	54,255	69%	54,286	0	54,286	100%



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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343011 Street Repair Charges	420				0	0%			0	0%
346000 Street Excavation Permits	300	950	1,200	1,400	800	175%	800		800	100%
Group:	720	950	1,200	1,400	800	175%	800	0	800	100%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	48	31	33	1,413	0	***%			0	0%
363010 Maintenance Assessments	302,211	304,105	299,610	295,502	301,000	98%	301,000		301,000	100%
363040 Penalty & Interest	863	873	754	729	700	104%	500		500	71%
Group:	303,122	305,009	300,397	297,644	301,700	99%	301,500	0	301,500	99%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	666	669	1,011	1,585	900	176%	1,200		1,200	133%
Group:	666	669	1,011	1,585	900	176%	1,200	0	1,200	133%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	17,523	28,155	27,681	29,229	33,160	88%	34,269		34,269	103%
Group:	17,523	28,155	27,681	29,229	33,160	88%	34,269	0	34,269	103%
Fund:	322,031	334,783	330,289	329,858	336,560	98%	337,769	0	337,769	100%

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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
110	Salaries and Wages	129,027	121,898	101,974	108,507	122,984	88%	125,049		125,049	102%
120	Overtime	5,256	3,356	2,553	3,605	4,151	87%	4,163		4,163	100%
140	Employer Contributions	31,657	29,145	24,508	26,367	29,802	88%	30,581		30,581	103%
180	Health Insurance	23,359	34,780	31,488	32,159	37,712	85%	38,449		38,449	102%
190	Deferred Comp	3,860				0	0%			0	0%
210	Office Supplies	285	124	33	42	200	21%	100		100	50%
212	Small Equipment < \$5,000	831		4,599	9,016	6,500	139%	6,500		6,500	100%
220	Operating Supplies	3,583	2,600	2,026	3,095	5,000	62%	5,000		5,000	100%
221	Chemicals	2,129	4,429	9,106	5,416	9,200	59%	9,000		9,000	98%
224	Janitorial/Cleaning Suppl	545	249	254	87	300	29%	250		250	83%
226	Clothing/Uniforms	502	195	821	183	1,200	15%	700		700	58%
231	Gas & Oil	20,565	19,557	9,654	15,387	20,000	77%	20,000		20,000	100%
232	Vehicle Parts	10,484	6,318	7,111	8,134	14,000	58%	9,500		9,500	68%
240	Repair & Maintenance Supp	3,849	9,833	7,215	5,610	7,500	75%	7,500		7,500	100%
242	Sign Parts and Supplies	3,098	2,348	3,779	2,536	4,800	53%	4,800		4,800	100%
243	Traffic Signal Supplies		1,105	578	891	2,500	36%	2,500		2,500	100%
318	U-DIG Services	274	451	382	356	400	89%	400		400	100%
331	Legal Notices			129		0	0%			0	0%
340	Utility Services	2,216	2,119	2,316	2,133	2,500	85%	2,500		2,500	100%
341	Electric Utility	2,139	2,046	1,713	1,768	2,100	84%	2,100		2,100	100%
342	Water & Sewer	831	792	947	968	1,100	88%	1,100		1,100	100%
344	Gas Utility	3,242	2,541	1,824	2,844	2,800	102%	3,000		3,000	107%
345	Phone & Fax	1,332	1,719	2,091	2,459	2,100	117%	2,600		2,600	124%
354	Engineering/Consulting		1,641	330	1,025	5,000	21%	5,000		5,000	100%

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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
355	Data Processing Services	1,417	1,267	1,485	1,391	1,500	93%	1,500		1,500	100%
360	Maintenance & Repair	871	208	2,079		2,500	0%	2,500		2,500	100%
361	Motor Vehicle M & R	6,765	3,163	231	15,244	5,000	305%	12,000		12,000	240%
363	Office Maintenance/Agreem	1,011	742	769	822	800	103%	875		875	109%
366	Building Maintenance & Re	901			340	1,500	23%	1,000		1,000	67%
369	Road and Street Maintenan			60		0	0%			0	0%
380	Training & Certification	459	542	196	146	1,500	10%	1,500		1,500	100%
390	Other Purchased Services	180	180	87	146	180	81%	180		180	100%
397	Equipment Rental	2,403	204	70		1,000	0%	1,000		1,000	100%
399	Other Contracted Services	6,824	13,809	3,983	3,118	12,000	26%	12,000		12,000	100%
452	Gravel and Sand	926	3,609	1,752	789	3,500	23%	3,500		3,500	100%
471	Asphalt & Asphalt Filler	471	5,216	4,669	1,581	9,000	18%	9,000		9,000	100%
930	New Improvements/Misc.					2,500	0%	2,500		2,500	100%
931	Project Engineering		22,007	8,372	29,826	10,000	298%	30,000		30,000	300%
940	New Machinery & Equipmen	14,600			6,286	15,000	42%	8,500		8,500	57%
950	City Construction		12,245		5,058	0	***%	20,000		20,000	*****%
	Account:	285,892	310,438	239,184	297,335	347,829	85%	386,847	0	386,847	111%
430210	Street Administration										
110	Salaries and Wages	22,121	25,277	26,735	29,174	30,246	96%	30,573		30,573	101%
120	Overtime	100	138	141	105	136	77%	243		243	179%
140	Employer Contributions	4,382	5,082	5,292	5,718	5,874	97%	6,019		6,019	102%
180	Health Insurance	1,154	4,985	4,960	6,219	5,472	114%	7,290		7,290	133%
190	Deferred Comp	416	409	433	358	673	53%	242		242	36%
	Account:	28,173	35,891	37,561	41,574	42,401	98%	44,367	0	44,367	105%

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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds					0	0%	1,750		1,750	*****%
	Account:					0	***%	1,750	0	1,750	*****%
	Fund:	314,065	346,329	276,745	338,909	390,230	87%	432,964	0	432,964	111%

CITY OF COLUMBIA FALLS  
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2700 CEDAR CREEK TRUST

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
337010 Donated Infrastructure				982	0	***%			0	0%
Group:				982	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,399	2,017	7,298	17,901	7,000	256%	13,000		13,000	185%
373000 Other principal/interest		1,494	2,224	3,611	60,695	6%	49,725		49,725	81%
Group:	3,399	3,511	9,522	21,512	67,695	32%	62,725	0	62,725	92%
380000 OTHER FINANCING SOURCES										
382010 Sale of General Fixed		54,215			102,000	0%			0	0%
382030 Gain or Loss on Sale of			223,000	257,487	0	***%			0	0%
Group:		54,215	223,000	257,487	102,000	252%	0	0	0	0%
Fund:	3,399	57,726	232,522	279,981	169,695	165%	62,725	0	62,725	36%

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2700 CEDAR CREEK TRUST

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
410000	GENERAL GOVERNMENT										
390	Other Purchased Services			14,159		0	0%			0	0%
	Account:			14,159		0	***%	0	0	0	0%
410100	LEGISLATIVE SERVICES										
399	Other Contracted Services	15,000				0	0%			0	0%
	Account:	15,000				0	***%	0	0	0	0%
470100	Community Public Facilitiy Projects										
930	New Improvements/Misc.		1,370		1,964	45,000	4%	81,400		81,400	181%
	Account:		1,370		1,964	45,000	4%	81,400	0	81,400	181%
	Fund:	15,000	1,370	14,159	1,964	45,000	4%	81,400	0	81,400	181%

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2820 GAS TAX FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
335040 Gasoline Tax		89,734	90,503	91,285	91,285	100%	92,119		92,119	100%
Group:		89,734	90,503	91,285	91,285	100%	92,119	0	92,119	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	222	316	465	661	300	220%	400		400	133%
Group:	222	316	465	661	300	220%	400	0	400	133%
Fund:	222	90,050	90,968	91,946	91,585	100%	92,519	0	92,519	101%

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2820 GAS TAX FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
221	Chemicals	14,183	16,309	9,724	7,473	25,000	30%	34,000		34,000	136%
399	Other Contracted Services	92,600	105,564	54,556	75,116	89,982	83%	70,000		70,000	78%
452	Gravel and Sand				1,015	2,000	51%	2,000		2,000	100%
471	Asphalt & Asphalt Filler		3,294	893	1,826	0	***%	934		934	****%
940	New Machinery & Equipmen		24,545			0	0%			0	0%
	Account:	106,783	149,712	65,173	85,430	116,982	73%	106,934	0	106,934	91%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds				30,124	30,124	100%	17,498		17,498	58%
	Account:				30,124	30,124	100%	17,498	0	17,498	58%
	Fund:	106,783	149,712	65,173	115,554	147,106	79%	124,432	0	124,432	85%



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2821 Special Road/Street Allocation Program

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
-----										
330000 INTERGOVERNMENTAL REVENUES										
335041 Gas Tax-Special					0	0%	34,999		34,999	*****%
Group:					0	0%	34,999	0	34,999	*****%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating					0	0%	1,750		1,750	*****%
Group:					0	0%	1,750	0	1,750	*****%
Fund:					0	0%	36,749	0	36,749	*****%

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2821 Special Road/Street Allocation Program

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
	399 Other Contracted Services					0	0%	36,749		36,749	*****%
	Account:					0	***%	36,749	0	36,749	*****%
	Fund:					0	0%	36,749	0	36,749	*****%

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2917 CRIME VICTIMS ASSISTANCE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
	13-14	14-15	15-16	16-17	16-17	16-17	17-18	17-18	17-18	17-18
350000 FINES AND FORFEITURES										
351034 Court Administration	5,292	4,116	4,434	4,134	4,600	90%	4,500		4,500	97%
Group:	5,292	4,116	4,434	4,134	4,600	90%	4,500	0	4,500	97%
Fund:	5,292	4,116	4,434	4,134	4,600	90%	4,500	0	4,500	97%

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2917 CRIME VICTIMS ASSISTANCE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
410360	CITY COURT										
300	Purchased Services	5,292	4,116	4,434	4,134	4,600	90%	4,500		4,500	98%
	Account:	5,292	4,116	4,434	4,134	4,600	90%	4,500	0	4,500	98%
	Fund:	5,292	4,116	4,434	4,134	4,600	90%	4,500	0	4,500	98%

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2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
	13-14	14-15	15-16	16-17	16-17	16-17	17-18	17-18	17-18	17-18
330000 INTERGOVERNMENTAL REVENUES										
331010 Home Program Grant	43,745	258,533			0	0%				0 0%
Group:	43,745	258,533			0	0%	0	0		0 0%
360000 MISCELLANEOUS REVENUE										
362020 HOME Program Repayment	22,881	7,627		52,627	0	***%				0 0%
Group:	22,881	7,627		52,627	0	***%	0	0		0 0%
Fund:	66,626	266,160		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
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
470450	Partnership with NW Mt. Human Resources										
850	Home Project Activity Cos	93,840	266,160			7,627	0%	60,254		60,254	790%
	Account:	93,840	266,160			7,627	0%	60,254	0	60,254	790%
	Fund:	93,840	266,160			7,627	0%	60,254	0	60,254	790%

## City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2018

### 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 2017-2018, 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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3010 GO BOND - POOL

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	64,415	73,557	61,166	63,421	64,213	99%	65,235		65,235	101%
311020 Personal Property Taxes	1,194	703	1,456	1,625	0	***%			0	0%
311030 Motor Vehicle Taxes		13	15		0	0%			0	0%
312000 Penalty & Interest on	199	320	148	129	150	86%	120		120	80%
Group:	65,808	74,593	62,785	65,175	64,363	101%	65,355	0	65,355	101%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	166	211	282	334	200	167%	300		300	150%
Group:	166	211	282	334	200	167%	300	0	300	150%
Fund:	65,974	74,804	63,067	65,509	64,563	101%	65,655	0	65,655	101%



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3010 GO BOND - POOL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
490100	General Obligation Bonds										
610	Principal	50,000	55,000	55,000	55,000	55,000	100%	60,000		60,000	109%
620	Interest	16,685	14,335	11,695	9,000	9,000	100%	6,250		6,250	69%
630	Paying Agent Fees/Bond Is	300	350	350	350	350	100%	350		350	100%
	Account:	66,985	69,685	67,045	64,350	64,350	100%	66,600	0	66,600	103%
	Fund:	66,985	69,685	67,045	64,350	64,350	100%	66,600	0	66,600	103%

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3020 GO Street Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	74,002	82,896	75,350	84,873	86,188	98%	83,126		83,126	96%
311020 Personal Property Taxes	1,335	807	1,649	2,008	0	***%			0	0%
311030 Motor Vehicle Taxes		15	18		0	0%			0	0%
312000 Penalty & Interest on	225	359	177	168	150	112%	150		150	100%
Group:	75,562	84,077	77,194	87,049	86,338	101%	83,276	0	83,276	96%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	184	188	199	264	175	151%	225		225	128%
Group:	184	188	199	264	175	151%	225	0	225	128%
Fund:	75,746	84,265	77,393	87,313	86,513	101%	83,501	0	83,501	96%

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3020 GO Street Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
490100	General Obligation Bonds										
610	Principal	46,723	40,905	41,060	40,586	41,587	98%	41,795		41,795	101%
620	Interest	1,676	1,494	2,224	3,611	3,611	100%	2,317		2,317	64%
	Account:	48,399	42,399	43,284	44,197	45,198	98%	44,112	0	44,112	98%
490500	Other Debt Service Payments										
610	Principal	34,336	35,009	35,695	36,393	36,394	100%	37,108		37,108	102%
620	Interest	3,054	2,709	2,946	3,098	3,098	100%	4,082		4,082	132%
	Account:	37,390	37,718	38,641	39,491	39,492	100%	41,190	0	41,190	104%
	Fund:	85,789	80,117	81,925	83,688	84,690	99%	85,302	0	85,302	101%

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3534 SID 34 FUND - 5th Avenue Water Main

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	5,598	5,830	5,599	5,598	5,715	98%	5,715		5,715	100%
363040 Penalty & Interest		36	7	4	0	***%			0	0%
Group:	5,598	5,866	5,606	5,602	5,715	98%	5,715	0	5,715	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	10	14	14	16	0	***%			0	0%
Group:	10	14	14	16	0	***%	0	0	0	0%
Fund:	5,608	5,880	5,620	5,618	5,715	98%	5,715	0	5,715	100%

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3534 SID 34 FUND - 5th Avenue Water Main

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
490300	Special Improvement District										
610	Principal	3,274	3,430	3,593	3,763	3,764	100%	3,942		3,942	105%
620	Interest	2,440	2,284	2,122	1,951	1,951	100%	1,773		1,773	91%
	Account:	5,714	5,714	5,715	5,714	5,715	100%	5,715	0	5,715	100%
	Fund:	5,714	5,714	5,715	5,714	5,715	100%	5,715	0	5,715	100%

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

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	3,847	4,018	3,537	3,801	3,802	100%	3,802		3,802	100%
363040 Penalty & Interest	23	10	8	10	0	***%			0	0%
Group:	3,870	4,028	3,545	3,811	3,802	100%	3,802	0	3,802	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	10	13	18	21	0	***%			0	0%
Group:	10	13	18	21	0	***%	0	0	0	0%
Fund:	3,880	4,041	3,563	3,832	3,802	101%	3,802	0	3,802	100%

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

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
490300	Special Improvement District										
610	Principal	2,178	2,281	2,390	2,503	2,504	100%	2,622		2,622	105%
620	Interest	1,623	1,519	1,411	1,298	1,298	100%	1,180		1,180	91%
	Account:	3,801	3,800	3,801	3,801	3,802	100%	3,802	0	3,802	100%
	Fund:	3,801	3,800	3,801	3,801	3,802	100%	3,802	0	3,802	100%

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3538 SID 38 FUND - Riverwood

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I					16-17	16-17	17-18	17-18	17-18	17-18
					0	0%	25,555		25,555	*****%
Group:					0	0%	25,555	0	25,555	*****%
Fund:					0	0%	25,555	0	25,555	*****%



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3538 SID 38 FUND - Riverwood

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
490300	Special Improvement District										
610	Principal					0	0%	11,180		11,180	*****%
620	Interest					0	0%	14,029		14,029	*****%
	Account:					0	***%	25,209	0	25,209	*****%
	Fund:					0	0%	25,209	0	25,209	*****%

## City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2018

### 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
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	136	278	356	451	300	150%	400		400	133%
Group:	136	278	356	451	300	150%	400	0	400	133%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	30,000				0	0%			0	0%
Group:	30,000				0	0%	0	0	0	0%
Fund:	30,136	278	356	451	300	150%	400	0	400	133%

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4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
411200	FACILITIES ADMINISTRATION										
930	New Improvements/Misc.					20,000	0%	20,000		20,000	100%
931	Project Engineering					0	0%	5,000		5,000	*****%
	Account:					20,000	0%	25,000	0	25,000	125%
430200	ROAD & STREET SERVICES										
930	New Improvements/Misc.					10,000	0%	15,000		15,000	150%
	Account:					10,000	0%	15,000	0	15,000	150%
	Fund:					30,000	0%	40,000	0	40,000	133%

%

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4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
365050 Cash in lieu of Parks		2,000	3,000	1,000	3,000	33%	4,000		4,000	133%
Group:		2,000	3,000	1,000	3,000	33%	4,000	0	4,000	133%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	1,646	2,074	2,573	3,145	2,500	126%	2,500		2,500	100%
Group:	1,646	2,074	2,573	3,145	2,500	126%	2,500	0	2,500	100%
Fund:	1,646	4,074	5,573	4,145	5,500	75%	6,500	0	6,500	118%

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4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
460400	PARK & RECREATION SERVICES										
930	New Improvements/Misc.			23,760		90,000	0%	165,000		165,000	183%
	Account:			23,760		90,000	0%	165,000	0	165,000	183%
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		90,000	0%	165,000	0	165,000	183%

%

CITY OF COLUMBIA FALLS  
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4020 CAPITAL PROJECTS FUND - General Equipment

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
331052 MDOT-MACI EQUIPMENT GRANT					0	0%	199,824		199,824	*****%
Group:					0	0%	199,824	0	199,824	*****%
360000 MISCELLANEOUS REVENUE										
365000 Contributions and		31,564	1,805		0	0%			0	0%
366000 Miscellaneous		30,218	13,525		0	0%			0	0%
Group:		61,782	15,330		0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	684	972	919	848	900	94%	800		800	88%
Group:	684	972	919	848	900	94%	800	0	800	88%
380000 OTHER FINANCING SOURCES										
382000 Proceeds of General Fixed	790	1,500			0	0%			0	0%
383000 Interfund Operating	70,844			30,124	30,124	100%	67,498		67,498	224%
Group:	71,634	1,500		30,124	30,124	100%	67,498	0	67,498	224%
Fund:	72,318	64,254	16,249	30,972	31,024	100%	268,122	0	268,122	864%



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4020 CAPITAL PROJECTS FUND - General Equipment

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
410400	ADMINISTRATIVE SERVICES										
940	New Machinery & Equipmen			8,731		0	0%			0	0%
	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	46,000	98%	40,000		40,000	87%
942	Replacement Machinery/Equ			40,705		0	0%			0	0%
	Account:		37,871	77,137	45,124	46,000	98%	40,000	0	40,000	87%
420400	FIRE PROTECTION & CONTROL										
940	New Machinery & Equipmen		47,040			0	0%			0	0%
	Account:		47,040			0	***%	0	0	0	0%
430200	ROAD & STREET SERVICES										
940	New Machinery & Equipmen				4,186	5,000	84%	230,797		230,797	4616%
	Account:				4,186	5,000	84%	230,797	0	230,797	4616%
	Fund:		84,911	85,868	49,310	51,000	97%	270,797	0	270,797	531%

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4040 CAPITAL PROJECTS FUND - Street Construction

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
365000 Contributions and			6,698		0	0%				0 0%
Group:			6,698		0	0%	0	0	0	0 0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	210	720	1,124	1,978	1,000	198%	1,100		1,100	110%
Group:	210	720	1,124	1,978	1,000	198%	1,100	0	1,100	110%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	75,000	122,814	203,203	385,968	385,968	100%	100,000		100,000	25%
Group:	75,000	122,814	203,203	385,968	385,968	100%	100,000	0	100,000	25%
Fund:	75,210	123,534	211,025	387,946	386,968	100%	101,100	0	101,100	26%

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4040 CAPITAL PROJECTS FUND - Street Construction

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
931	Project Engineering			28,740		0	0%	30,000		30,000	*****%
950	City Construction			248,121	152,435	405,078	38%	230,000		230,000	57%
	Account:			276,861	152,435	405,078	38%	260,000	0	260,000	64%
	Fund:			276,861	152,435	405,078	38%	260,000	0	260,000	64%

## City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2018

### **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.

## FY17-18

### Bond Coverage Calculation

#### Water

Maximum	\$	35,994.00
	125%	<b>\$ 44,992.50</b>
Est Op Rev *	\$	811,921.00
Est Op Exp **	\$	718,298.00
	\$	<b>93,623.00</b>
Difference		<b>\$48,630.50</b>

#### Sewer

Maximum	\$	234,056.00
	125%	<b>\$ 292,570.00</b>
Est Rev *	\$	1,100,438.00
Est Exp **	\$	800,972.00
	\$	<b>299,466.00</b>
Difference		<b>\$6,896.00</b>

Per DNRC calculation:

\* Does not include Interest Earnings on Investments

\*\* Do Not Include Capital Exp incl minor  
Do Not Include Depreciation  
Do Not Include Bond Principal/Interest

Water Expenses requiring Cash Outlay	\$	1,036,760.00	
Water Revenues (w/o PIF)	\$	<b>690,421.00</b>	\$ (346,339.00)
Sewer Expenses requiring Cash Outlay	\$	1,710,465.00	
Sewer Revenues (w/o PIF)	\$	<b>1,319,438.00</b>	\$ (391,027.00)

CITY OF COLUMBIA FALLS  
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5210 WATER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343020 Water Administration Fee	375	250	250	250	250	100%	750		750	300%
343021 Metered Water Sales	557,177	624,486	629,144	579,799	600,000	97%	600,000		600,000	100%
343022 Water Testing Charge -	3,646	3,738	3,856	3,920	3,800	103%	4,000		4,000	105%
343024 Sale of Materials,	31,117	39,484	35,201	28,622	41,266	69%	40,000		40,000	96%
343025 Water Permit Fees	1,450	1,885	1,350	900	4,000	23%	2,300		2,300	57%
343026 Water Connection Fees/New	7,844	8,720	6,920	5,845	8,900	66%	6,900		6,900	77%
343027 Repairs/Materials &	1,420	15,676	15,033	9,419	15,000	63%	15,000		15,000	100%
343028 Late Charges/Disconnect &	10,408	9,489	9,050	9,068	9,000	101%	9,000		9,000	100%
Group:	613,437	703,728	700,804	637,823	682,216	93%	677,950	0	677,950	99%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	1,273	1,244	1,300	1,196	0	***%			0	0%
363020 Special Assmts - Bond P&I	2,550	2,387	2,217	2,039	5,971	34%	5,971		5,971	100%
366000 Miscellaneous	39		1,113		0	0%			0	0%
367000 Sale of Junk/Old Supplies		972			0	0%			0	0%
Group:	3,862	4,603	4,630	3,235	5,971	54%	5,971	0	5,971	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,939	5,786	5,636	7,986	5,000	160%	6,500		6,500	130%
Group:	3,939	5,786	5,636	7,986	5,000	160%	6,500	0	6,500	130%
380000 OTHER FINANCING SOURCES										
382010 Sale of General Fixed				6,340	0	***%			0	0%
383000 Interfund Operating			97,420	67,040	128,640	52%			0	0%
Group:			97,420	73,380	128,640	57%	0	0	0	0%
Fund:	621,238	714,117	808,490	722,424	821,827	88%	690,421	0	690,421	84%

CITY OF COLUMBIA FALLS  
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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
430500	Water Operating										
110	Salaries and Wages	68,631	85,078	83,556	93,409	101,381	92%	103,838		103,838	102%
120	Overtime	1,809	2,724	1,290	2,949	4,142	71%	2,810		2,810	68%
140	Employer Contributions	18,168	19,293	18,568	21,017	23,967	88%	25,013		25,013	104%
180	Health Insurance	28,587	29,749	30,246	36,342	43,056	84%	32,526		32,526	76%
210	Office Supplies	1,737	1,780	2,398	1,066	2,400	44%	2,000		2,000	83%
212	Small Equipment < \$5,000	2,695	5,684	22,155	1,859	9,500	20%	9,500		9,500	100%
220	Operating Supplies	2,036	4,194	2,195	1,219	3,500	35%	3,500		3,500	100%
224	Janitorial/Cleaning Suppl	44	103	218	87	220	40%	200		200	91%
226	Clothing/Uniforms	102	81	667	100	1,000	10%	300		300	30%
230	Waterline Supplies	36,485	62,760	44,546	21,794	50,000	44%	50,000		50,000	100%
231	Gas & Oil	4,173	4,467	3,112	4,302	4,500	96%	4,500		4,500	100%
232	Vehicle Parts	263	763	662	1,513	2,000	76%	2,000		2,000	100%
240	Repair & Maintenance Supp	2,360	82	12,012	3,952	25,000	16%	20,000		20,000	80%
310	Postage & Freight	4,176	3,311	4,501	4,342	5,000	87%	5,200		5,200	104%
318	U-DIG Services	274	451	382	356	450	79%	450		450	100%
331	Legal Notices	1,236	910	1,653	2,842	1,750	162%	3,000		3,000	171%
335	Membership & Dues	548	588	520	555	600	93%	600		600	100%
340	Utility Services	963	1,028	1,037	1,054	1,100	96%	1,100		1,100	100%
341	Electric Utility	40,763	42,912	49,056	45,326	50,000	91%	52,000		52,000	104%
342	Water & Sewer	973	644	659	711	800	89%	800		800	100%
344	Gas Utility	946	758	593	734	850	86%	850		850	100%
345	Phone & Fax	3,574	3,854	3,980	4,109	4,200	98%	4,300		4,300	102%
350	Legal Services/Contract	5,799	5,857	6,052	5,937	6,500	91%	6,700		6,700	103%
351	Litigation Services					3,000	0%	3,000		3,000	100%

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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
353	Audit	3,513	4,910	1,695	2,915	8,000	36%	6,000		6,000	75%
354	Engineering/Consulting	2,277	3,579	9,825	179,587	75,000	239%	76,000		76,000	101%
355	Data Processing Services	4,218	3,090	4,490	5,033	6,000	84%	6,000		6,000	100%
357	Employee Services	328	266	267	267	300	89%	300		300	100%
360	Maintenance & Repair	312	382	222		1,000	0%	1,000		1,000	100%
361	Motor Vehicle M & R	861	1,291	206	1,140	2,500	46%	2,000		2,000	80%
363	Office Maintenance/Agreem	4,238	6,015	5,456	5,466	6,745	81%	5,200		5,200	77%
366	Building Maintenance & Re	3,510				1,500	0%	1,500		1,500	100%
380	Training & Certification	469	1,990	1,574	1,713	2,000	86%	2,000		2,000	100%
390	Other Purchased Services	1,369	1,289	2,468	574	2,500	23%	2,500		2,500	100%
391	DEQ Permit	3,712	3,712	4,362	3,978	4,500	88%	4,500		4,500	100%
392	Leak Detection		4,980			5,000	0%	105,000		105,000	2100%
394	Sampling & Testing	4,055	1,320	2,014	1,623	3,500	46%	3,000		3,000	86%
399	Other Contracted Services	5,442	13,445	17,052	18,739	28,000	67%	28,000		28,000	100%
810	Losses (Bad debt expense)		686	601		0	0%			0	0%
930	New Improvements/Misc.				71,101	253,884	28%	172,000		172,000	68%
931	Project Engineering				48,957	103,617	47%	16,000		16,000	15%
934	Replacement/Improvements					0	0%	75,000		75,000	*****%
940	New Machinery & Equipmen				29,115	55,000	53%	15,000		15,000	27%
	Account:	260,646	324,026	340,290	625,783	903,962	69%	855,187	0	855,187	95%
430560	Administration										
110	Salaries and Wages	31,084	33,666	35,532	40,298	42,506	95%	52,356		52,356	123%
140	Employer Contributions	5,837	6,519	6,763	7,580	7,922	96%	9,730		9,730	123%
180	Health Insurance	799	4,154	4,440	6,419	4,957	129%	13,230		13,230	267%
190	Deferred Comp	985	924	981	831	1,472	56%	644		644	44%
	Account:	38,705	45,263	47,716	55,128	56,857	97%	75,960	0	75,960	134%



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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
430570	Water Customer Accounting & Collection										
110	Salaries and Wages	35,232	36,699	38,623	39,968	34,649	115%	41,872		41,872	121%
120	Overtime	418	721	700	441	1,352	33%	1,288		1,288	95%
140	Employer Contributions	6,327	6,531	6,719	6,898	6,101	113%	7,414		7,414	122%
180	Health Insurance	6,458	11,310	12,883	12,924	12,883	100%	13,371		13,371	104%
190	Deferred Comp	1,777	355			0	0%			0	0%
	Account:	50,212	55,616	58,925	60,231	54,985	110%	63,945	0	63,945	116%
490210	Revenue Bonds, Series 2005										
610	Principal					26,000	0%	26,000		26,000	100%
620	Interest	7,200	6,660	6,120	5,546	5,547	100%	4,962		4,962	89%
	Account:	7,200	6,660	6,120	5,546	31,547	18%	30,962	0	30,962	98%
510330	Comprehensive Liability Insurance										
510	Insurance	7,396	7,759	8,372	8,225	8,226	100%	10,706		10,706	130%
	Account:	7,396	7,759	8,372	8,225	8,226	100%	10,706	0	10,706	130%
510400	Depreciation										
830	Depreciation - Closed to	229,605	228,195	149,623		230,000	0%	180,000		180,000	78%
840	Depreciation - Closed to			19,462		0	0%			0	0%
	Account:	229,605	228,195	169,085		230,000	0%	180,000	0	180,000	78%
	Fund:	593,764	667,519	630,508	754,913	1,285,577	59%	1,216,760	0	1,216,760	95%

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5211 WATER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343029 Plant Investment Fees	71,409	122,211	111,477	86,381	129,547	67%	128,000		128,000	98%
Group:	71,409	122,211	111,477	86,381	129,547	67%	128,000	0	128,000	98%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,633	4,894	7,081	9,294	6,500	143%	7,000		7,000	107%
Group:	3,633	4,894	7,081	9,294	6,500	143%	7,000	0	7,000	107%
Fund:	75,042	127,105	118,558	95,675	136,047	70%	135,000	0	135,000	99%

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5211 WATER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds			97,420		0	0%			0	0%
	Account:			97,420		0	***%	0	0	0	0%
521521	Transfer to Water										
820	Transfers to Other Funds				67,040	128,640	52%			0	0%
	Account:				67,040	128,640	52%	0	0	0	0%
	Fund:			97,420	67,040	128,640	52%	0	0	0	0%

CITY OF COLUMBIA FALLS  
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5310 SEWER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343030 Sewer Administrative Fees	377	500	250	250	250	100%	750		750	300%
343031 Sewer Service Charges	928,228	961,941	941,635	911,123	940,000	97%	940,000		940,000	100%
343032 Sewer Connection Fees/New	4,200	5,550	4,350	2,850	6,700	43%	7,050		7,050	105%
343033 Sewer Permit Fees	1,350	1,850	1,450	900	4,100	22%	2,250		2,250	54%
343035 Sale of Materials,	4,336	2,429	1,944	844	0	***%	844		844	*****%
343038 Disposal Fee Agreements	2,520	8,888	15,663	19,261	12,000	161%	16,000		16,000	133%
Group:	941,011	981,158	965,292	935,228	963,050	97%	966,894	0	966,894	100%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	2,778	2,705	2,839	2,776	0	***%			0	0%
363020 Special Assmts - Bond P&I	1,513	1,417	1,316	1,210	3,544	34%	3,544		3,544	100%
Group:	4,291	4,122	4,155	3,986	3,544	112%	3,544	0	3,544	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	6,180	7,620	10,238	13,420	8,500	158%	9,000		9,000	105%
Group:	6,180	7,620	10,238	13,420	8,500	158%	9,000	0	9,000	105%
380000 OTHER FINANCING SOURCES										
381030 SID Bonds					188,214	0%	340,000		340,000	180%
383000 Interfund Operating		120,029	55,000	146,605	146,605	100%			0	0%
Group:		120,029	55,000	146,605	334,819	44%	340,000	0	340,000	101%
Fund:	951,482	1,112,929	1,034,685	1,099,239	1,309,913	84%	1,319,438	0	1,319,438	100%

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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
430600	Sewer Operating										
110	Salaries and Wages	127,126	125,736	136,251	111,696	145,336	77%	138,106		138,106	95%
120	Overtime	5,610	6,120	5,889	9,443	7,945	119%	6,540		6,540	82%
140	Employer Contributions	28,700	30,113	29,894	28,233	34,375	82%	34,000		34,000	99%
180	Health Insurance	49,050	40,551	40,866	43,928	51,717	85%	55,429		55,429	107%
210	Office Supplies	1,947	2,237	2,039	1,113	2,500	45%	2,200		2,200	88%
212	Small Equipment < \$5,000	11,492	2,693	3,189	6,689	9,500	70%	9,000		9,000	95%
220	Operating Supplies	2,989	4,176	6,991	2,261	7,000	32%	7,000		7,000	100%
221	Chemicals	33,340	27,938	30,389	35,807	34,000	105%	36,000		36,000	106%
222	Lab Supplies	3,450	5,805	4,871	5,471	7,000	78%	6,000		6,000	86%
224	Janitorial/Cleaning Suppl	626	384	504	549	520	106%	550		550	106%
226	Clothing/Uniforms	147	57	205	314	500	63%	500		500	100%
231	Gas & Oil	4,818	5,488	3,536	2,483	4,500	55%	3,800		3,800	84%
232	Vehicle Parts	1,721	2,076	261	589	3,000	20%	2,000		2,000	67%
240	Repair & Maintenance Supp	22,286	22,239	43,048	24,688	25,000	99%	25,000		25,000	100%
310	Postage & Freight	4,171	3,374	4,340	4,325	4,400	98%	4,600		4,600	105%
318	U-DIG Services	274	452	382	356	450	79%	450		450	100%
331	Legal Notices	1,873		409	1,174	500	235%	1,000		1,000	200%
335	Membership & Dues	268	548	270	410	600	68%	600		600	100%
340	Utility Services	711	731	737	750	760	99%	800		800	105%
341	Electric Utility	67,168	67,409	71,943	72,006	73,000	99%	73,000		73,000	100%
342	Water & Sewer	1,307	1,674	2,059	2,871	2,200	131%	2,900		2,900	132%
344	Gas Utility	6,802	5,244	4,335	3,239	6,500	50%	6,000		6,000	92%
345	Phone & Fax	6,532	4,469	3,343	3,278	4,000	82%	4,200		4,200	105%
350	Legal Services/Contract	5,799	5,857	6,052	5,937	6,500	91%	6,600		6,600	102%

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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
351	Litigation Services					3,000	0%			0	0%
353	Audit	3,513	4,910	1,695	2,915	8,000	36%	6,000		6,000	75%
354	Engineering/Consulting	2,277	2,741	2,967	550	52,500	1%	84,000		84,000	160%
355	Data Processing Services	4,828	2,267	3,979	8,645	9,500	91%	7,900		7,900	83%
357	Employee Services	414	575	400	558	500	112%	600		600	120%
360	Maintenance & Repair	25,738	10,597	6,011	44,245	36,600	121%	57,360		57,360	157%
361	Motor Vehicle M & R	94	1,163	268	1,596	1,000	160%	9,000		9,000	900%
363	Office Maintenance/Agreem	4,238	6,036	9,727	5,515	11,537	48%	4,850		4,850	42%
366	Building Maintenance & Re	2,964	2,535	6,690	25,727	22,000	117%	13,200		13,200	60%
380	Training & Certification	677	1,859	1,216	1,528	2,200	69%	2,200		2,200	100%
390	Other Purchased Services	6,878	11,613	5,491	1,933	12,000	16%	12,000		12,000	100%
391	DEQ Permit	1,500	2,625	1,125	1,125	2,625	43%	1,125		1,125	43%
393	Line Monitoring, Cleaning		430		735	0	***%	1,000		1,000	*****%
394	Sampling & Testing	9,510	7,191	7,155	6,921	8,000	87%	8,000		8,000	100%
395	Landfill Services	13,207	6,214	6,218	9,031	8,000	113%	10,000		10,000	125%
399	Other Contracted Services	1,475	3,410	1,045	2,110	0	***%	1,500		1,500	*****%
400	Raw Materials	384	107			0	0%			0	0%
810	Losses (Bad debt expense)		1,675	951		1,000	0%			0	0%
930	New Improvements/Misc.				153,104	501,411	31%	515,200		515,200	103%
931	Project Engineering				99,398	123,310	81%	33,000		33,000	27%
934	Replacement/Improvements				16,790	170,550	10%	92,050		92,050	54%
940	New Machinery & Equipmen				6,887	40,000	17%	30,000		30,000	75%
	Account:	465,904	431,319	456,741	756,923	1,445,536	52%	1,315,260	0	1,315,260	91%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2017 - 2018

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
430610	Sewer Administration										
110	Salaries and Wages	31,085	33,666	35,534	40,299	42,506	95%	52,356		52,356	123%
140	Employer Contributions	5,837	6,519	6,763	7,580	7,922	96%	9,730		9,730	123%
180	Health Insurance	799	3,112	4,440	6,419	4,957	129%	13,230		13,230	267%
190	Deferred Comp	985	924	982	832	1,472	57%	644		644	44%
	Account:	38,706	44,221	47,719	55,130	56,857	97%	75,960	0	75,960	134%
430670	Sewer Customer Accounting & Collection										
110	Salaries and Wages	35,204	36,697	38,616	39,959	34,649	115%	41,872		41,872	121%
120	Overtime	417	718	696	439	1,352	32%	1,288		1,288	95%
140	Employer Contributions	6,325	6,530	6,717	6,897	6,101	113%	7,414		7,414	122%
180	Health Insurance	6,457	11,308	12,880	12,921	12,883	100%	13,371		13,371	104%
190	Deferred Comp	1,777	355			0	0%			0	0%
	Account:	50,180	55,608	58,909	60,216	54,985	110%	63,945	0	63,945	116%
490200	Revenue Bonds, Series 2000										
610	Principal					157,000	0%	161,000		161,000	103%
620	Interest	21,320	18,330	15,290	12,180	12,180	100%	9,020		9,020	74%
	Account:	21,320	18,330	15,290	12,180	169,180	7%	170,020	0	170,020	100%
490215	Revenue Bonds, Series 2009										
610	Principal					36,000	0%	37,000		37,000	103%
620	Interest	13,114	12,454	11,779	11,104	11,104	100%	10,429		10,429	94%
	Account:	13,114	12,454	11,779	11,104	47,104	24%	47,429	0	47,429	101%
490500	Other Debt Service Payments										
610	Principal					25,394	0%	12,638		12,638	50%
620	Interest	1,062	817	710	491	491	100%	156		156	32%
	Account:	1,062	817	710	491	25,885	2%	12,794	0	12,794	49%
510330	Comprehensive Liability Insurance										
510	Insurance	20,564	23,595	24,229	25,345	23,846	106%	25,057		25,057	105%
	Account:	20,564	23,595	24,229	25,345	23,846	106%	25,057	0	25,057	105%

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CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2017 - 2018

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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
510400	Depreciation										
830	Depreciation - Closed to	499,523	498,154	480,522		510,000	0%	510,000		510,000	100%
840	Depreciation - Closed to			22,842		0	0%			0	0%
	Account:	499,523	498,154	503,364		510,000	0%	510,000	0	510,000	100%
	Fund:	1,110,373	1,084,498	1,118,741	921,389	2,333,393	39%	2,220,465	0	2,220,465	95%



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CITY OF COLUMBIA FALLS  
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5311 SEWER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343039 Plant Investment Fees To	71,584	112,803	129,218	69,899	131,173	53%	130,000		130,000	99%
Group:	71,584	112,803	129,218	69,899	131,173	53%	130,000	0	130,000	99%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	2,313	3,182	3,905	5,411	3,500	155%	3,500		3,500	100%
371012 Interest Earnings to				32	0	***%			0	0%
Group:	2,313	3,182	3,905	5,443	3,500	156%	3,500	0	3,500	100%
Fund:	73,897	115,985	133,123	75,342	134,673	56%	133,500	0	133,500	99%

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CITY OF COLUMBIA FALLS  
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5311 SEWER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
521531	Transfer to Sewer										
	820 Transfers to Other Funds		120,029	55,000	146,605	146,605	100%			0	0%
	Account:		120,029	55,000	146,605	146,605	100%	0	0	0	0%
	Fund:		120,029	55,000	146,605	146,605	100%	0	0	0	0%

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

Budget for Fiscal Year Ending June 30, 2018

### **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 disbursement of those funds to the Fire Relief Disability/Pension Fund.

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2017 - 2018

7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	13-14	14-15	15-16	16-17	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	72,893	79,471	71,136	74,259	75,202	99%	72,726		72,726	96%
311020 Personal Property Taxes	1,324	794	1,572	1,892	0	***%			0	0%
311030 Motor Vehicle Taxes		14	17		0	0%			0	0%
312000 Penalty & Interest on	223	355	168	151	150	101%	120		120	80%
Group:	74,440	80,634	72,893	76,302	75,352	101%	72,846	0	72,846	96%
330000 INTERGOVERNMENTAL REVENUES										
335050 Insurance Premium	10,004	10,044	9,104	9,776	9,100	107%	9,616		9,616	105%
335230 State Entitlement	6,622	6,921	7,096	7,338	7,338	100%	7,374		7,374	100%
Group:	16,626	16,965	16,200	17,114	16,438	104%	16,990	0	16,990	103%
Fund:	91,066	97,599	89,093	93,416	91,790	102%	89,836	0	89,836	97%
Grand Total:	5,022,371	5,953,108	5,864,083	6,261,252	6,558,277		6,302,093	0	6,302,093	

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CITY OF COLUMBIA FALLS  
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7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		13-14	14-15	15-16	16-17	Budget	Exp.	Budget	Changes	Budget	Budget
420400	FIRE PROTECTION & CONTROL										
	130 Employee Benefits					91,790	0%	89,836		89,836	98%
	Account:					91,790	0%	89,836	0	89,836	98%
	Fund:					91,790	0%	89,836	0	89,836	98%
	Grand Total:	4,780,419	5,468,112	5,410,204	5,570,203	8,712,825		8,504,578	0	8,504,578	

CITY OF COLUMBIA FALLS

TAX INFORMATION  
2017-18 FY

REQUIRED AND SUPPLEMENTAL



CITY OF COLUMBIA FALLS										
NON-LEVIED FUNDS - FINAL SUMMARY SCHEDULE										
Fiscal Year: 2017-2018										
Carry-over (#4-#2)	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		
5,755	2394	Building Code Enforcement Program	113,555	77,321	190,876	83,076	107,800	190,876		
19,988	2400	Special Lighting Districts	54,286	15,432	69,718	35,420	34,298	69,718		
95,195	2500	Street Maintenance District	432,964	125,420	558,384	220,615	337,769	558,384		
18,675	2700	Cedar Creek Trust	81,400	921,342	1,002,742	940,017	62,725	1,002,742		
0	2821	Special Road/Street Allocation Program	36,749	0	36,749	0	36,749	36,749		
31,913	2820	Gas Tax	124,432	0	124,432	31,913	92,519	124,432		
0	2917	Crime Victims Program	4,500	0	4,500	0	4,500	4,500		
60,254	2940	CDBG-Home Program Grant	60,254	0	60,254	60,254	0	60,254		
0	3534	SID 34	5,715	133	5,848	133	5,715	5,848		
0	3536	SID 36	3,802	1,085	4,887	1,085	3,802	4,887		
0	3538	SID 38	25,209	346	25,555	0	25,555	25,555		
39,600	4000	C.I.P. General Improvements	40,000	14,748	54,748	54,348	400	54,748		
158,500	4010	C.I.P. Park Improvements/Equipment	165,000	214,344	379,344	372,844	6,500	379,344		
2,675	4020	C.I.P. General Machinery & Equipment	270,797	101,778	372,575	104,453	268,122	372,575		
158,900	4040	C.I.P. Street Construction	260,000	229,721	489,721	388,621	101,100	489,721		
346,339	5210	Water Operating Fund (1)	1,036,760	442,642	1,479,402	788,981	690,421	1,479,402		
-135,000	5211	Water Capital Expansion Fund	0	1,130,802	1,130,802	995,802	135,000	1,130,802		
391,027	5310	Sewer Operating Fund (2)	1,710,465	1,077,630	2,788,095	1,468,657	1,319,438	2,788,095		
-133,500	5311	Sewer Capital Expansion Fund	0	603,291	603,291	469,791	133,500	603,291		
		<b>TOTAL</b>	<b>\$ 4,425,888</b>	<b>\$ 4,956,035</b>	<b>\$ 9,381,923</b>	<b>\$ 6,016,010</b>	<b>\$ 3,365,913</b>	<b>\$ 9,381,923</b>		
	5210	Water Fund*								
		Water Fund Operating	\$ 277,483	5310	Sewer Fund**					
		Water Capital Projects (New)	\$ 229,436		Sewer Fund Operating			\$ (71,913)		
		Water Bond Debt Req'd Reserve	\$ 35,308		Sewer Capital Projects (New)			\$ 313,893		
		Water Depreciation Reserve	\$ 246,754		Sewer -Restricted Project (EDU increase)			\$ 770,626		
		Water Expansion Projects (New)	\$ 995,802		Sewer Bond Debt Reserve			\$ 256,051		
			\$ 1,784,783	5311	Sewer Depreciation Reserve			\$ 200,000		
					Sewer Expansion Projects (New)			\$ 469,791	5311	
		(1) Does not include Depreciation Expense - \$180,000						\$ 1,938,448		
		(2) Does not include Depreciation Expense - \$510,000								
		Total - Levied/Non-Levied Schedule								
		Total with Depreciation Expense	\$ 7,814,578							
			\$ 8,504,578							





**2017 Certified Taxable Valuation Information**  
(15-10-202, MCA)  
**Flathead County**  
CITY OF COLUMBIA FALLS

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

1. 2017 Total Market Value <sup>1</sup> .....	\$	444,067,710
2. 2017 Total Taxable Value <sup>2</sup> .....	\$	7,234,265
3. 2017 Taxable Value of Newly Taxable Property.....	\$	438,960
4. 2017 Taxable Value less Incremental Taxable Value <sup>3</sup> .....	\$	6,946,439
5. 2017 Taxable Value of Net and Gross Proceeds <sup>4</sup> (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value <sup>2</sup>	Base Taxable Value	Incremental Value
COLUMBIA FALLS URD (A	2,181,185	1,896,297	284,888
COLUMBIA FALLS INDUS	64,973	62,035	2,938

Total Incremental Value \$ 287,826

Preparer Holly Dale

Date 8/2/2017

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

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

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

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

**For Information Purposes Only**

2017 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 - FINAL

FYE JUNE 30, 2018

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 assessed in the prior year</u> <b>NEW- PLEASE READ INSTRUCTIONS BEFORE ENTERING.</b>	\$ 1,167,448	\$ 1,167,448
(2) Add: Current year inflation adjustment @ 0.59%		\$ 6,888
(3) Subtract: Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> for Class 1 and 2 property, (net and gross proceeds) - <b>(enter as negative)</b> <b>NEW- PLEASE READ INSTRUCTIONS BEFORE ENTERING.</b>		\$ -
(4) Adjusted ad valorem tax revenue = (1) + (2) + (3)		\$ 1,174,336
<b><u>ENTERING TAXABLE VALUES</u></b>		
(5) Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 7,234,265	\$ 7,234,265
(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 <b>(enter as negative)</b>	\$ (287,826)	\$ (287,826)
(7) Taxable value per mill (after adjustment for removal of TIF per mill incremental district value) = (5) + (6)		\$ 6,946,439
(8) Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 <b>(enter as negative)</b>	\$ (438,960)	\$ (438,960)
(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 <b>(enter as negative)</b>		\$ -
(10) Adjusted Taxable value per mill = (7) + (8) + (9)		\$ 6,507,479
(11) CURRENT YEAR calculated mill levy = (4) / (10)		180.46
(12) CURRENT YEAR calculated ad valorem tax revenue = (7) x (11)		\$ 1,253,554
<b><u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u></b>		
(13) Enter total number of carry forward mills from prior year <b>FOR FY18 BUDGETS, PLEASE ENTER ONLY THE # OF MILLS LEFT BEHIND FROM FY17.</b> <b>NEW- PLEASE READ THE INSTRUCTIONS BEFORE ENTERING.</b>		0.00
(14) Total current year authorized mill levy, including Prior Years' carry forward mills = (11) + (13)		180.46
(15) Total current year authorized ad valorem tax revenue assessment = (7) x (14)		\$ 1,253,554
<b><u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u></b>		
(16) Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	176.50	176.50
(17) Total ad valorem tax revenue actually assessed in current year = (7) x (16)		\$ 1,226,046
<b><u>RECAPITULATION OF ACTUAL:</u></b>		
(18) Ad valorem tax revenue actually assessed = (10) x (16)		\$ 1,148,570
(19) Ad valorem tax revenue actually assessed for newly taxable property		\$ 77,476
(20) Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21) Total ad valorem tax revenue actually assessed in current year = (18) + (19) + (20)		\$ 1,226,046
(22) Total carry forward mills that may be levied in a subsequent year = (14) - (16) (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		3.96

CITY OF COLUMBIA FALLS  
TAX ANALYSIS  
2009 - 2017

	2009 Tax Value:	% of Total	2010 Tax Value:	% of Total	2011 Tax Value:	% of Total	2012 Tax Value:	% of Total	Change 2011 - 2012
<b>Tax Value Breakdown - Columbia Falls:</b>	<b>\$4,889,073.64</b>	<b>84%</b>	<b>\$5,048,371.36</b>	<b>84%</b>	<b>\$5,163,343.06</b>	<b>84%</b>	<b>\$5,435,711.78</b>	<b>84%</b>	
Residential, Commercial and Industry (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>		<b>5.28%</b>
Mobile Homes	\$15,871.65	0%	\$17,274.06	0%	\$16,637.12	0%	\$16,024.21	0%	-3.68%
<b>Mach/Equip - Water Pollution/Rural Elec</b>	<b>\$15,886.38</b>	<b>0%</b>	<b>\$14,496.06</b>	<b>0%</b>	<b>\$13,735.20</b>	<b>0%</b>	<b>\$13,112.67</b>	<b>0%</b>	<b>-4.53%</b>
<b>Business Equipment</b>	<b>\$298,652.25</b>	<b>5%</b>	<b>\$281,564.03</b>	<b>5%</b>	<b>\$266,263.86</b>	<b>5%</b>	<b>\$207,818.33</b>	<b>4%</b>	<b>-21.95%</b>
Utilities	\$466,869.72	8%	\$433,334.40	8%	\$393,200.52	7%	\$475,455.72	6%	20.92%
Real/mileage/ PERS	\$131,610.36	28.2%	\$122,976.84	28.4%	\$157,410.48	40.0%	\$130,731.84	27.5%	
	\$335,239.36	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%
	\$66,489.70	40.4%	\$72,468.52	35.2%	\$160,606.24	48.6%	\$259,551.72	74.1%	
	\$98,126.93	59.6%	\$133,135.69	64.8%	\$169,633.57	51.4%	\$90,528.45	25.9%	
Non-qual AG Land Class 3									
Forest Land Class 1									
<b>Total City-Wide Tax Value</b>	<b>\$5,850,970.27</b>	<b>100%</b>	<b>\$6,000,644.12</b>	<b>100%</b>	<b>\$6,183,419.57</b>	<b>100%</b>	<b>\$6,498,202.88</b>	<b>100%</b>	<b>5.09%</b>

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

**CITY OF COLUMBIA FALLS  
TAX ANALYSIS  
2009 - 2017**

2013 Tax Value:		Change 2012 - 2013		2014 Tax Value:		Change 2013 - 2014		2015 Tax Value:		% of Total
	% of Total		% of Total		% of Total		% of Total		% of Total	% of Total
<b>Residential, Commercial and Industry</b>										
Residential Share	72.5%	\$ 4,008,976.26	1.14%	\$ 4,086,415.00	72.3%	1.93%	\$ 3,622,895.00	74.0%		81%
Commercial Share	25.7%	\$ 1,424,593.37	1.47%	\$ 1,460,110.00	25.8%	2.49%	\$ 1,179,076.00	24.1%		
Industry Share	1.8%	\$ 99,813.68	47.09%	\$ 102,275.00	1.8%	2.47%	\$ 93,879.00	1.9%		
<b>Total Class 4</b>		<b>\$ 5,533,383.31</b>	<b>1.80%</b>	<b>\$ 5,648,800.00</b>		<b>2.09%</b>	<b>\$ 4,895,850.00</b>			
Mobile Homes	0%	\$ 16,659.64	3.97%	\$ 16,028.64	0%	-3.79%	\$ 10,843.00	0%		
<b>Mach/Equip - Water Pollution/Rural Elec</b>		<b>\$ 14,150.22</b>	<b>7.91%</b>	<b>\$ 13,034.00</b>	<b>0%</b>	<b>-7.89%</b>	<b>\$ 12,253.00</b>	<b>0%</b>		
<b>Business Equipment</b>		<b>\$ 210,859.39</b>	<b>1.46%</b>	<b>\$ 157,467.00</b>	<b>2%</b>	<b>-25.32%</b>	<b>\$ 247,665.00</b>	<b>4%</b>		
<b>Utilities</b>										
Real/mileage PERS	23.4%	\$ 136,079.16	22.31%	\$ 561,503.00	28.8%	-3.44%	\$ 551,407.00	27.3%		
Real/mileage PERS	76.6%	\$ 445,442.28	-10.58%	\$ 300,820.00	71.2%	-3.91%	\$ 333,533.00	72.7%		
<b>Railroad/Telecommunications</b>										
Non-qual AG Land Class 3	75.0%	\$ 234,798.34		\$ 169,868.00	56.5%		\$ 205,666.00	61.7%		
Forest Land Class 1	25.0%	\$ 78,250.06		\$ 130,952.00	43.5%		\$ 127,867.00	38.3%		
<b>Total City-Wide Tax Value</b>	<b>100%</b>	<b>\$ 6,669,622.40</b>	<b>2.64%</b>	<b>\$ 6,697,652.64</b>	<b>100%</b>	<b>3.42%</b>	<b>\$ 6,051,551.00</b>	<b>100%</b>		

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

**CITY OF COLUMBIA FALLS  
TAX ANALYSIS  
2009 - 2017**

**Tax Value Breakdown - Columbia Falls:**

	2014 - 2015	2016 Tax Value:	Change 2015 - 2016	2017 Tax Value:	Change 2016 - 2017
<b>Residential, Commercial and Industry</b>					
Residential Share	-11.34%	Tax rates 1.35	0.34%	1.35	16.49%
Commercial Share	-19.25%	\$ 3,635,338.00	12.40%	1.89	18.71%
Industry Share	-0.21%	\$ 1,325,229.00	0.00%	1.89	-5.71%
Total Class 4	-13.33%	\$ 93,879.00	3.24%	1.89	16.66%
		<b>\$5,054,446.00</b>			
Mobile Homes	-32.35%	1.35 \$ 11,100.00	2.37%	1.35 \$ 13,284.00	19.68%
<b>Mach/Equip - Water Pollution/Rural Elec</b>	<b>-5.99%</b>	3.00 \$ 12,571.00	2.60%	3.00 \$ 11,586.00	<b>-7.84%</b>
<b>Business Equipment</b>	<b>57.28%</b>	1.05-1.50 \$ 287,552.00	16.11%	1.05-1.50 \$ 290,388.00	4%
<b>Utilities</b>	<b>-1.80%</b>	12.00 \$ 591,843.00	7.33%	12.00 \$ 732,649.00	<b>23.79%</b>
Real/mileage PERS		\$ 153,452.00		\$ 288,138.00	39.3%
Real/mileage PERS		\$ 438,391.00		\$ 444,511.00	60.7%
<b>Railroad/ Telecommunications</b>	<b>10.87%</b>	6.00 \$ 577,331.00	73.10%	6.00 \$ 289,708.00	<b>-49.82%</b>
Non-qual AG Land Class 3		2.97		3.07	4%
Forest Land Class 1				15.12	
<b>Total City-Wide Tax Value</b>	<b>-9.55%</b>	<b>\$6,534,843.00</b>	<b>7.93%</b>	<b>\$7,234,265.00</b>	<b>10.70%</b>
		\$483,292.00		19.00	
		\$ 278,285.00		15.00	
		\$205,007.00		\$699,422.00	
		\$ 438,960.00		\$260,462.00	
		change in tax value		change in tax value	
		<b>7.95%</b> 2015 compared to 2016		<b>10.70%</b> 2016 compared to 2017	

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

# DETERMINATION OF PERMISSIVE LEVY FOR GROUP BENEFITS

ENTITY NAME: City of Columbia Falls  
 FOR FISCAL YEAR ENDING: 2018

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

		<b>STEP #1</b>			
		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
		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	2018	\$178,724.00	\$827.43	18
3			( C2 - C1 ) A DECREASE WILL SHOW AS -0- IN C3 INCREASE FROM BASE YEAR:	\$594.66	4

		<b>STEP #2</b>	
		FOR FISCAL YEAR 2018	2017 CERTIFIED TAXABLE VALUATION
		<b>E</b>	
		TAXABLE VALUE less INCREMENTAL TAXABLE VALUE (OF GENERAL FUND)	\$6,946,439.00

**DETERMINATION OF PERMISSIVE LEVY FOR GROUP BENEFITS**

ENTITY NAME: City of Columbia Falls  
 FOR FISCAL YEAR ENDING: 2018

<b>STEP #3</b>		
CALCULATIONS OF:		
1) BASE CONTRIBUTION	<b>F</b>	<b>G</b>
2) INCREASE IN EMPLOYER CONTRIBUTION FROM BASE YEAR	F = ( C1 X 12 ) X D2  BASE CONTRIBUTION  \$50,276.57	G = ( B2 - F )  INCREASE IN EMPLOYER CONTRIBUTION FROM BASE YEAR  \$128,447.43

<b>STEP #4</b>		
INPUT INFORMATION REQUESTED IN YELLOW CELL		
<b>H</b>	<b>I</b>	<b>J</b>
	I = ( G ÷ J )	J = ( E ÷ 1000 )
	PERMISSIVE LEVY - FUND 2372 # OF MILLS ALLOWED TO LEVY (NOT SUBJECT TO 15-10-420)	K = ( J X I )
	FISCAL YEAR	# 2372 TOTAL GENERATED TAX REVENUE
1	CHOICE #1 PER sec. 4, Ch. 412, L. 2009 - (1)(b)	K = ( J X I )
	2018	VALUE PER MILL
	18.49	\$6,946.44
		\$128,447.43

\* 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

302 – Street Maintenance District  
= \$0.00736306607 per sq ft  
39,450,682.11 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

301 – Special Lighting District  
= \$0.143 per front foot  
239,426.94 Front Footage



