

CITY OF COLUMBIA FALLS

FINAL

BUDGET DOCUMENT



Fiscal Year Ending June 30, 2017


130 6th Street West
Columbia Falls, Montana 59912


CITY OF COLUMBIA FALLS FINAL BUDGET DOCUMENT
TABLE OF CONTENTS

	<u>Page</u>
Budget Certification.....	1
General Statistical Information.....	2
Elected Officials.....	3
Schedule of Personnel Levels	4
Employee Allocation by Fund.....	4A
Local Government Budget Calendar.....	5
Organizational Chart.....	6
Taxable Valuation/Mill Levy Schedule.....	7
Budget Message.....	8
General Fund (1000).....	Purple
Special Revenue Funds (2000).....	Dark Green
Debt Service Funds (3000).....	Light Blue
Capital Projects Funds (4000).....	Light Pink
Enterprise Funds (5000).....	Bright Blue
Private Purpose Trust Fund (7000).....	Gold
Taxation Information – Required and Supplemental.....	Bright Pink
Tax Levy Requirements Schedule – Non-voted and Voted Levies	
Non-Levied Funds-Summary Schedule	
Department of Revenue 2016 Certified Valuation Form	
Determination of Tax Revenue and Mill Levy Calculation per Section 15-10-420, MCA	
2016 Tax Analysis	
Permissive Medical Levy Calculation	
Special Maintenance District History	

BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2017, was prepared according to law and adopted by the City Council, City of Columbia Falls, on September 6, 2016; 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 9/7/16
Mayor

Signed  Date 9/7/16
City Manager

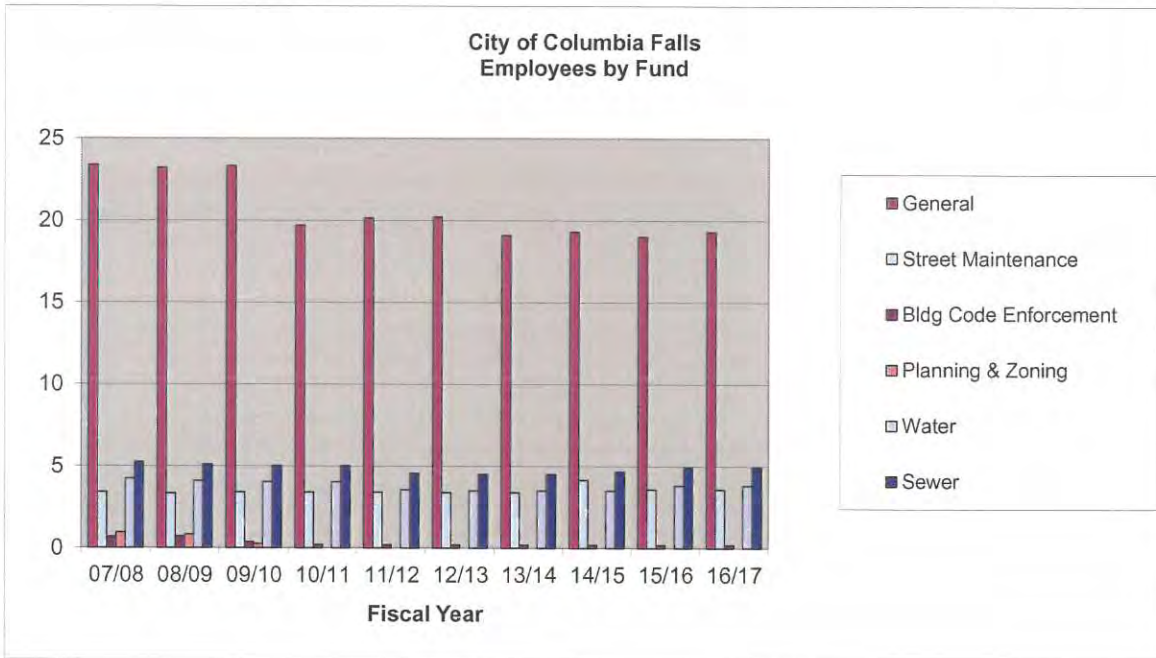
City of Columbia Falls

CLASS OF CITY.....	Third
COUNTY LOCATED IN.....	Flathead
YEAR ORGANIZED.....	1909
REGISTERED VOTERS.....	2,574
AREA (acres).....	1,422
POPULATION OF CITY.....(2010 Census).....	4,688
FORM OF GOVERNMENT.....	Commission/ Manager
NUMBER OF EMPLOYEES (ELECTED).....	None
NUMBER OF EMPLOYEES (NON-ELECTED).....	31.84 FTE
MILES OF STREETS AND ALLEYS.....	40.010
MUNICIPAL WATER	
NUMBER OF CONSUMERS.....	2,001
WATER RATE PER 1,000 GALLONS.....	\$1.00 - \$1.77
SEWER RATES PER 1,000 WATER GALLONS USED	\$5.00

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Donald W. Barnhart	Dec 31, 2017
Council/Commission	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
City Manager	Susan M. Nicosia, CPA, MPA	No Term
Attorney	Justin Breck	Dec 31, 2017
Chief of Police	vacant	No Term
City Treasurer	Todd Watkins	No Term
City Clerk	Barb Staland	No Term
City Judge	Susan "Tina" Gordon	Dec 31, 2017
Water/Sewer Clerk	Vickie Ott	No Term
Fire Chief	Rick Hagen	No Term

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

Year	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17
General	23.37	23.19	23.32	19.70	20.14	20.21	19.09	19.31	19.01	19.30
Street Maintenance	3.40	3.33	3.40	3.40	3.40	3.38	3.38	4.16	3.59	3.59
Bldg Code Enforcement	0.67	0.71	0.37	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Planning & Zoning	0.95	0.83	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	4.24	4.10	4.03	4.03	3.57	3.51	3.51	3.51	3.81	3.81
Sewer	5.24	5.10	5.01	5.01	4.56	4.5	4.50	4.67	4.94	4.94
Total	37.87	37.26	36.38	32.34	31.87	31.80	30.68	31.85	31.55	31.84

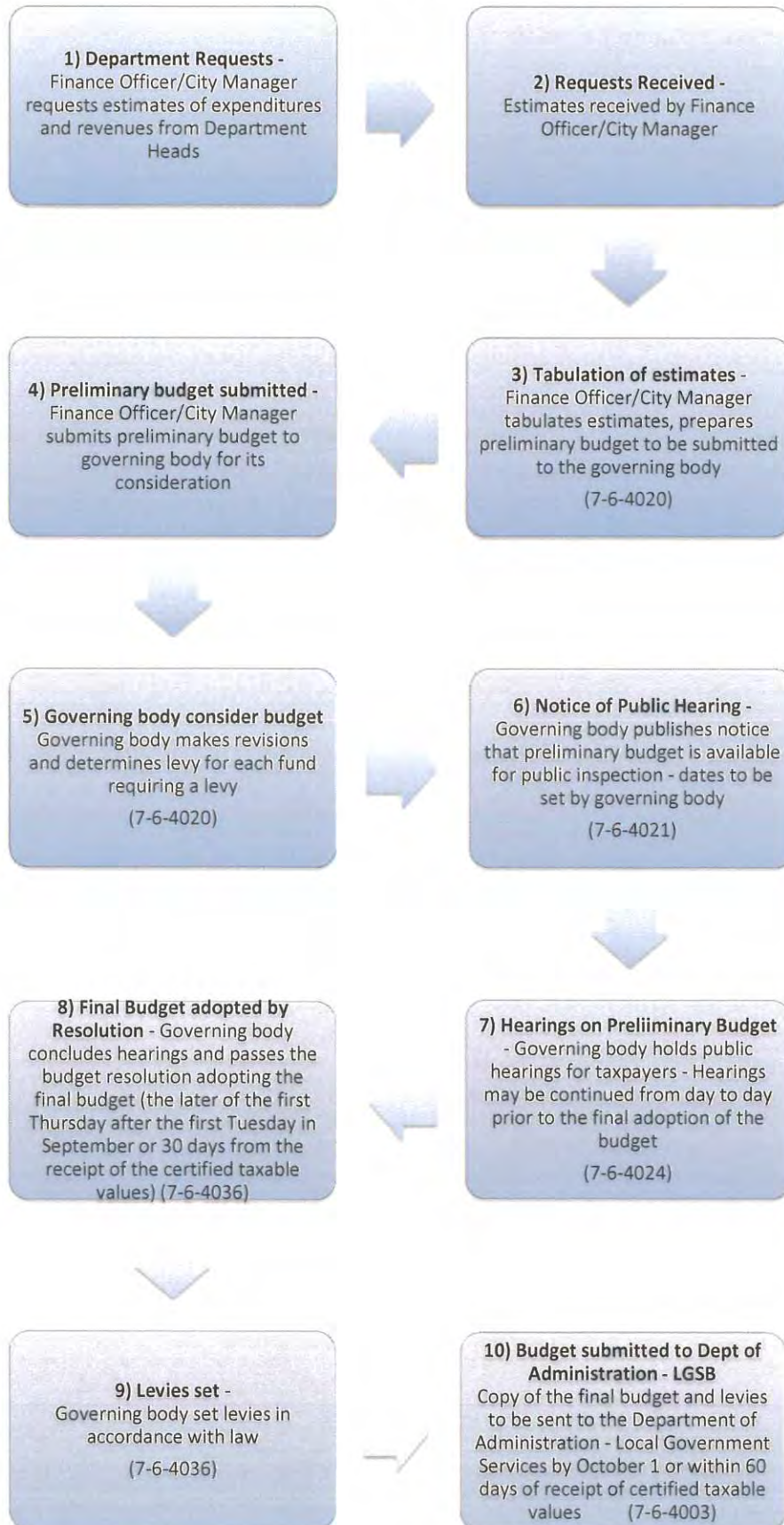


CITY OF COLUMBIA FALLS
EMPLOYEE ALLOCATION BY FUND

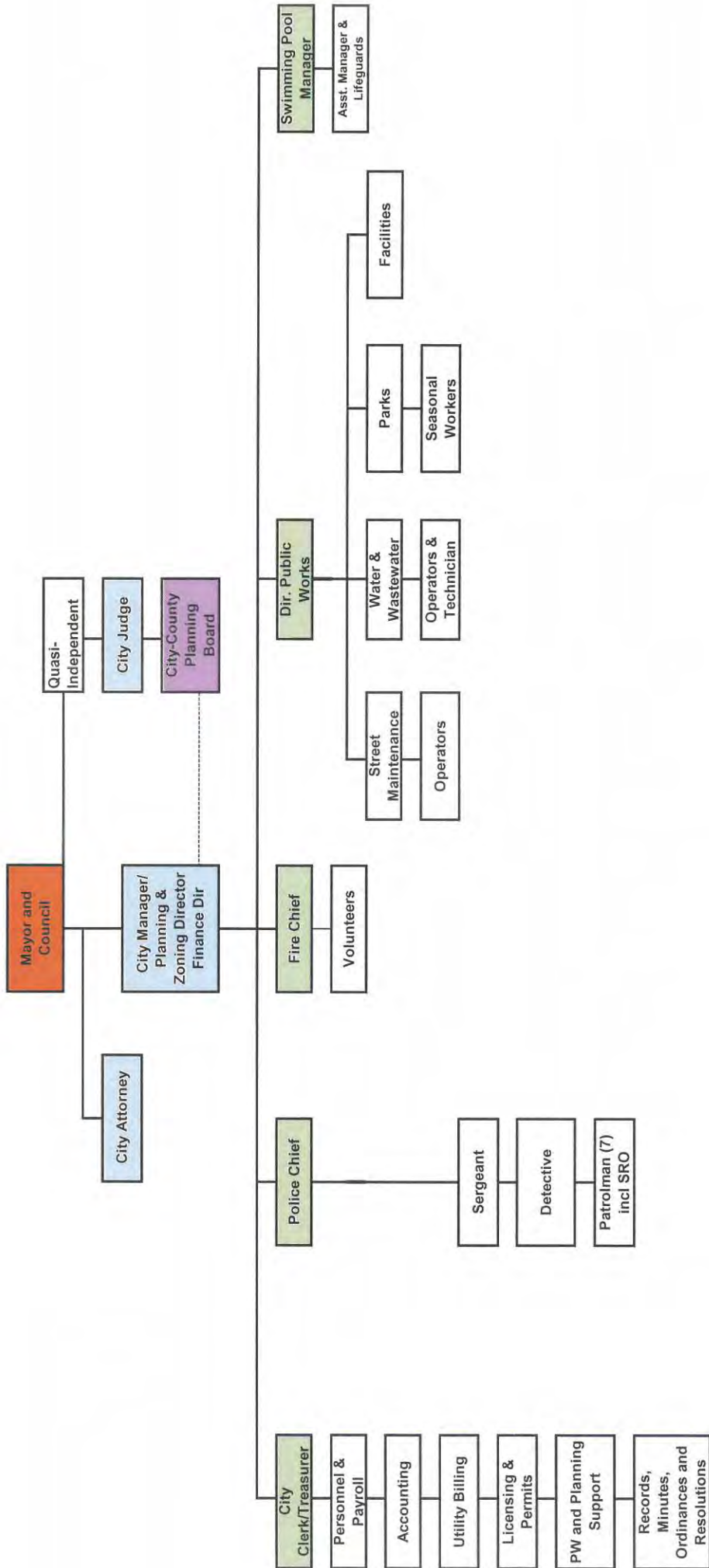
FUND/Dept.	FTE 09-10	FTE 10-11	FTE 11-12	FTE 12-13	FTE 13-14	FTE 14-15	FTE 15-16	FTE 16-17
General - Court	2.71	2.71	2.79	2.79	2.84	2.84	2.44	2.45
Admin	.15	.33	.48	.48	.48	.48	.48	.48
Finance	1.45	1.59	1.49	1.37	1.37	1.49	1.49	1.49
Facilities	.92	.92	.91	.91	.10	.11	.11	.11
Police	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Dispatch	4.76	0	0	0	0	0	0	0
Fire	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Streets	.0	0	0	0	0	0	0	0
Parks	1.12	1.12	1.20	1.20	1.20	1.35	1.35	1.34
Pool	2.02	1.74	2.07	2.26	1.88	1.85	1.95	2.24
Trees	.14	.14	.14	.14	.14	.13	.13	.13
Flood Control	.05	.05	.03	.03	.03	.03	.03	.03
Planning/Zoning	0	0	.03	.03	.03	.03	.03	.03
Total General Fund	23.32	19.70	20.14	20.21	19.09	19.31	19.01	19.30
Planning & Zoning Fund	.25	0	0	0	0	0	0	0
Bldg Code Enforcement Fund	.37	.20	.20	.20	.20	.20	.20	.20
Street Maintenance Fund	3.40	3.40	3.40	3.38	3.38	4.16	3.59	3.59
Water Fund	4.03	4.03	3.57	3.51	3.51	3.51	3.81	3.81
Sewer Fund	5.01	5.01	4.56	4.50	4.50	4.67	4.94	4.94
TOTAL FUNDS	36.38	32.34	31.87	31.80	30.68	31.85	31.55	31.84

Local Government Budget Calendar

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



CITY OF COLUMBIA FALLS
ORGANIZATIONAL CHART



City of Columbia Falls

TAXABLE VALUATION/MILL LEVY HISTORY AND ANALYSIS

Fiscal Year	Taxable Valuation	Increase (Decrease) From Prior Year	Previous Year Levy	Current Year Authorized Levy	Floated Mill - Up-(Down)	Current Year Actual Levy	Carry Forward Mills Available	Permissive Mills		Total Mills
								Voted Levy	Med. Levy	
94-95	\$4,796,467	13.56%	98.862	84.166						84.166
95-96	4,795,349	-0.02%	84.166	95.078						95.078
96-97	4,441,767	-7.37%	95.078	97.972						97.972
97-98	4,656,914	4.84%	97.972	97.867						97.867
98-99***	4,718,500	1.32%	97.867	97.972						97.972
99-00	4,812,931	2.00%	97.972	103.774	5.802	103.777	(0.003)	16.600		120.377
00-01	4,119,153	-14.41%	103.774	134.260	30.486	119.465	14.795	14.798		134.263
01-02	4,108,543	-0.26%	134.260	129.960	(4.300)	123.686	6.274	10.577		134.263
02-03	4,128,276	0.48%	129.960	135.440	5.480	135.426	0.014	11.349	5.037	151.812
03-04	4,297,479	4.10%	135.440	139.790	4.350	136.607	3.183	15.813	7.929	160.348
04-05	4,870,116	13.32%	139.790	133.530	(6.260)	133.529	0.001	12.775	10.084	156.388
05-06	4,856,782	-0.27%	133.530	148.870	15.340	148.874	(0.004)	12.251	13.157	174.282
06-07	5,189,818	6.86%	148.870	149.910	1.040	149.910	0.000	12.548	19.345	181.803
07-08	5,507,947	6.13%	149.910	152.290	2.380	152.289	0.001	18.843	18.228	189.360
08-09	5,732,539	4.08%	152.290	154.440	2.150	154.440	0.000	23.447	21.905	199.792
09-10	5,850,970	2.07%	154.440	163.255	8.815	163.255	0.000	23.753	20.450	207.458
10-11	6,034,384	3.13%	163.255	166.790	3.535	166.788	0.002	23.071	17.466	207.325
^^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

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

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

If the levies are not at the maximum allowed by law, how many additional mills can be levied before the limit is reached or carried forward? 0.197 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, 2017

130 6th Street West
Columbia Falls, Montana 59912



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

PHONE (406) 892-4391

FAX (406) 892-4413

September 6, 2016

Mayor, Council and Citizens:

The City's General 2016 certified taxable valuation is \$6,411,624, up from \$6,051,712 in the prior year. In addition, the certified value within the Tax Increment District was \$123,219, providing the City with a total certified taxable valuation of \$6,543,843. As a result of the increase in taxable valuation, the City Council can approve levying the maximum levy without increasing the city tax to the city taxpayers. The Permissive Medical Levy (PML) was reduced by 3.046 mills and appropriations have been reduced by \$9,430. As a smaller City, the PML can be significantly affected by one addition or deletion to the health insurance program.

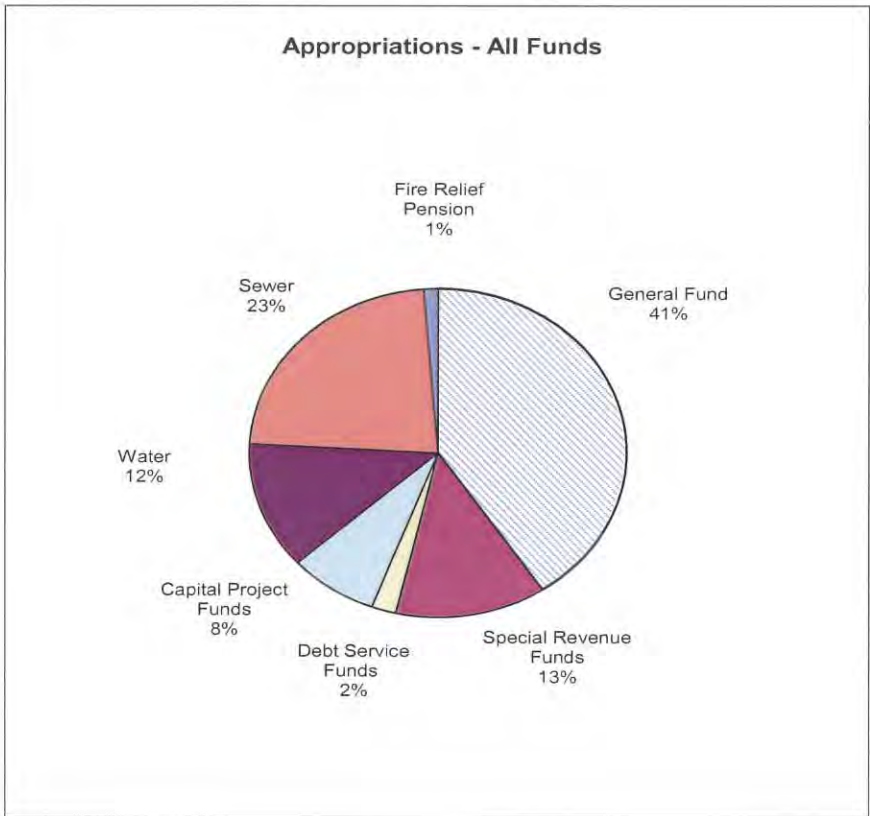
The property reappraisal pursuant to SB 157 resulted in a decrease of the City's taxable valuation by 9.65% last year. Additionally, while the majority of the homeowners saw a decrease in their taxable valuation, there was a significant increase in the commercial taxable valuations. To offset the impact on the taxpayers whose taxable valuation increased, the City Council elected to not to levy the maximum levy, leaving 4.186 mills "on the table." At the August 15, 2016 Council meeting, Council voted to use four (4) of those mills for the Street Construction Fund. Consequently, the General Fund levy includes the allowable Section 15-10-420, MCA mills for the 2016-17 Fiscal year, 166.354 plus 4 carryover mills for a final levy of 170.354. The four mills provided \$25,647 in funding. Accordingly, the General Fund budget reflects an increase in appropriations, Transfers Out, and Fund 4040 Street Construction reflects an increase in both appropriations and revenues, Transfers In, by the same amount.

The 2016-17 fiscal year final budget appropriation totals \$7,523,358 compared to last year's budget of \$7,568,296, a decrease in spending authority of \$44,938 or 0.1%. The City's annual budget is significantly impacted by one-time grant and planned capital outlay items.

The \$7,523,358 budget appropriation by fund type breakdown is as follows:

CITY OF COLUMBIA FALLS
Fiscal Year 2016-2017
Appropriations - All Funds

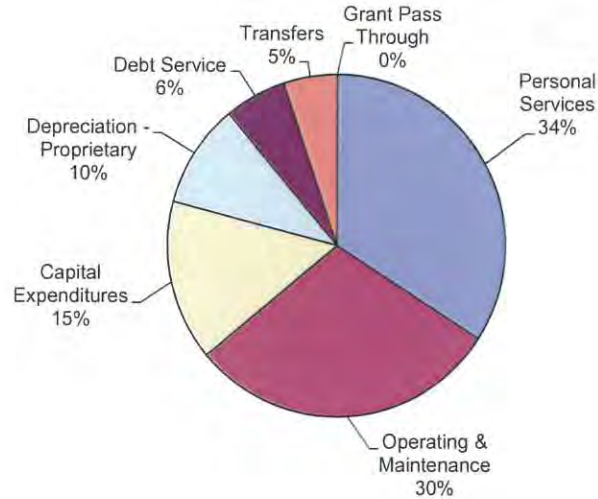
	FY 2016-2017
General Fund	\$ 3,057,600
Special Revenue Funds	\$ 972,585
Debt Service Funds	\$ 158,557
Capital Project Funds	\$ 576,078
Water	\$ 943,076
Sewer	\$ 1,723,672
Fire Relief Pension	\$ 91,790
Total	\$ 7,523,358



The object breakdown is as follows: Personnel costs are \$2,568,117 City-wide for the approximate 32 FTE, making up 34.14% of the budget appropriations. Capital expenditures in the amount of \$1,143,479 make up 15.12% of the budget and non-cash depreciation in the enterprise funds is 9.8% at \$740,000. Operations and maintenance items include supplies, small equipment, contracted services, and utilities total \$2,155,090 and make up 29.8% of the budget appropriations. Operating transfers total \$383,868, only 5.1% of the total budget appropriations. These transfers are down about \$200,000 from the last year as we do not have and Water and Sewer expansion projects this year. Transfers include the General Fund to Capital Improvement – Street Fund of \$250,968 and \$132,900 from the Permissive Medical Levy Fund to the General Fund and Street Maintenance Fund.

Personal Services	\$	2,568,117
Operating & Maintenance	\$	2,243,090
Capital Expenditures	\$	1,143,479
Depreciation - Proprietary	\$	740,000
Debt Service	\$	444,804
Transfers	\$	383,868
Grant Pass Through	\$	-
Total	\$	7,523,358

Appropriations by Category- All Funds

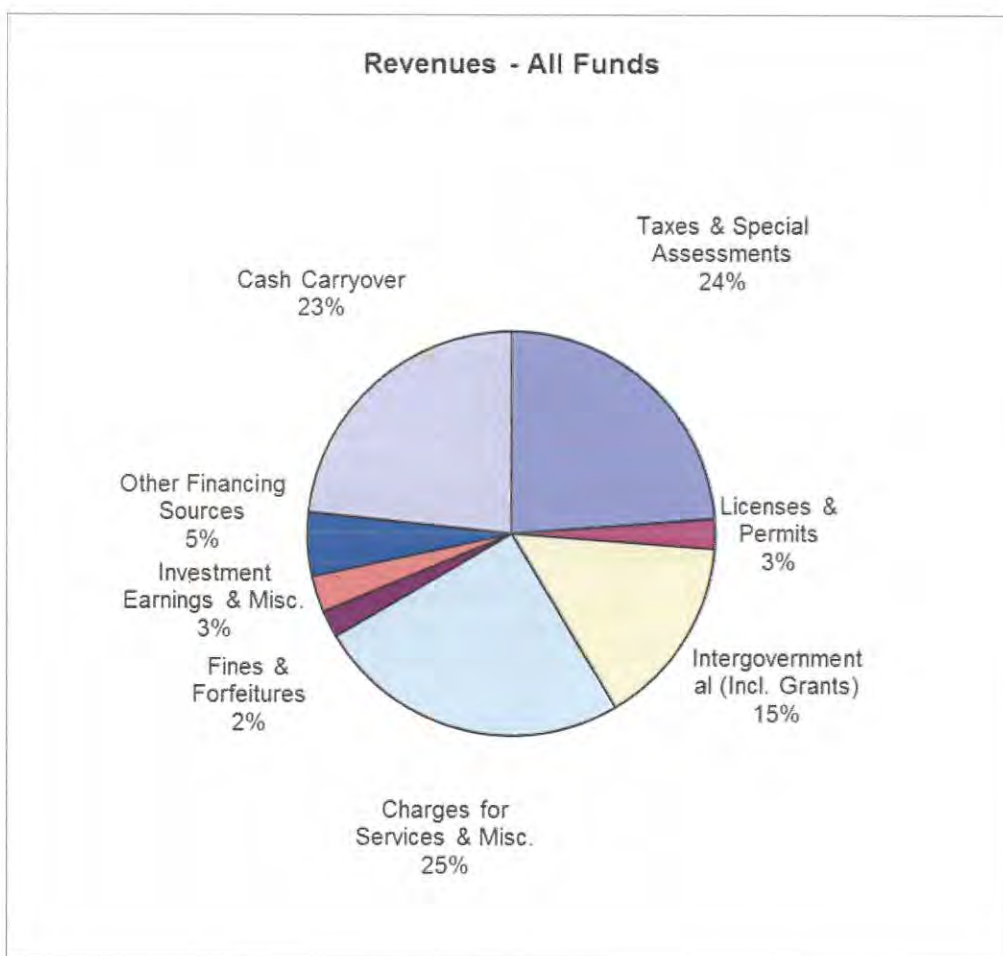


The City is relying on a net 23.32% cash carryover, \$1,754,410, to fund this year's operations, compared to 28% (\$2,088,525) in the prior year. Building permit revenue has continued to increase while fines and forfeiture revenue has not increased despite the implementation of Digiticket in the 2015 FY. The City will receive a 3.41% increase in state entitlement revenue or \$23,335. The increased taxable valuation results in an increase of \$54,992 in taxing authority: \$49,558 from newly taxable and \$5,434 from the 0.50% inflation factor. As the City did not levy the full authority in the prior year and are now using 4 carryover mills, the budgeted tax increase in dollars is \$102,081 but due to the taxable valuation increase, represents an increase of 3.486 mills, with the 4 carryover mills levied in this fiscal year. For a house with a \$200,000 value, the increase is \$9.41.

The final budget set the street and lighting assessments at last year's levels: Street Maintenance - \$301,000 and Street Lighting - \$33,928. The Street Maintenance assessment is based on square footage of the property. It should be noted that this assessment has not been increased and has remained at \$301,000 since the 2011 FY. The Street Lighting assessment was reduced last year to \$33,928 based on available resources. As the subdivisions have been built up, the City has had to pay for less lighting repairs due to vandalism. The City only assesses the required amount for maintenance and operation. Street Maintenance cannot be used for construction or new pavement. Maintenance assessment districts are operated under strict state statutes

The 2016-17 Fiscal year revenue sources are as follows:

Taxes & Special Assessments	\$	1,790,408
Licenses & Permits	\$	180,200
Intergovernmental (Incl. Grants)	\$	1,145,658
Charges for Services & Misc.	\$	1,886,060
Fines & Forfeitures	\$	164,200
Investment Earnings & Misc.	\$	218,554
Other Financing Sources	\$	383,868
	\$	1,754,410
Total	\$	7,523,358



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, the Water Fund operations provide for adequate debt coverage. 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 2017. The Sewer Fund debt coverage after appropriation reductions of approximately \$60,000 is adequate.

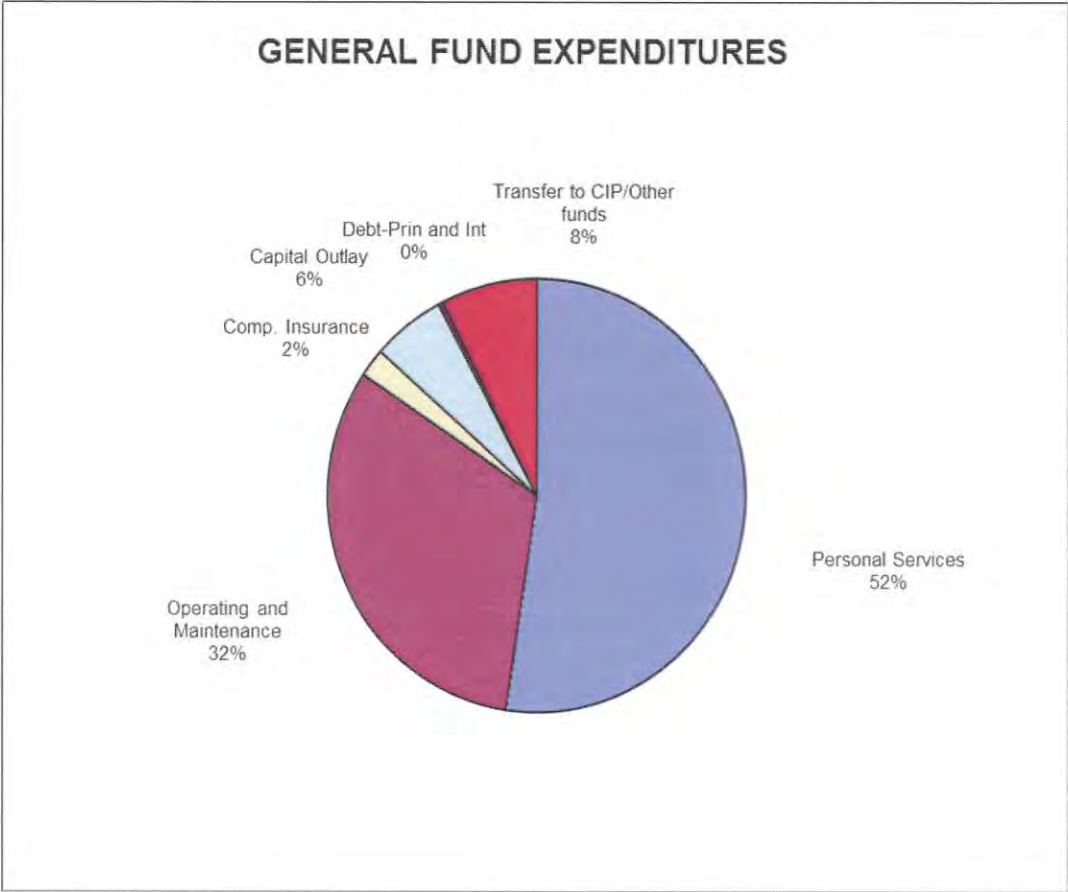
FY16-17	
Bond Coverage Calculation	
Water	
Maximum	\$ 35,994.00
125%	\$ 44,992.50
Est Op Rev *	\$ 734,521.00
Est Op Exp **	\$ 492,029.00
	\$ 242,492.00
Difference	\$197,499.50
Sewer	
Maximum	\$ 234,056.00
125%	\$ 292,570.00
Est Rev *	\$ 1,029,194.00
Est Exp **	\$ 736,453.00
	\$ 292,741.00
Difference	\$171.00
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	

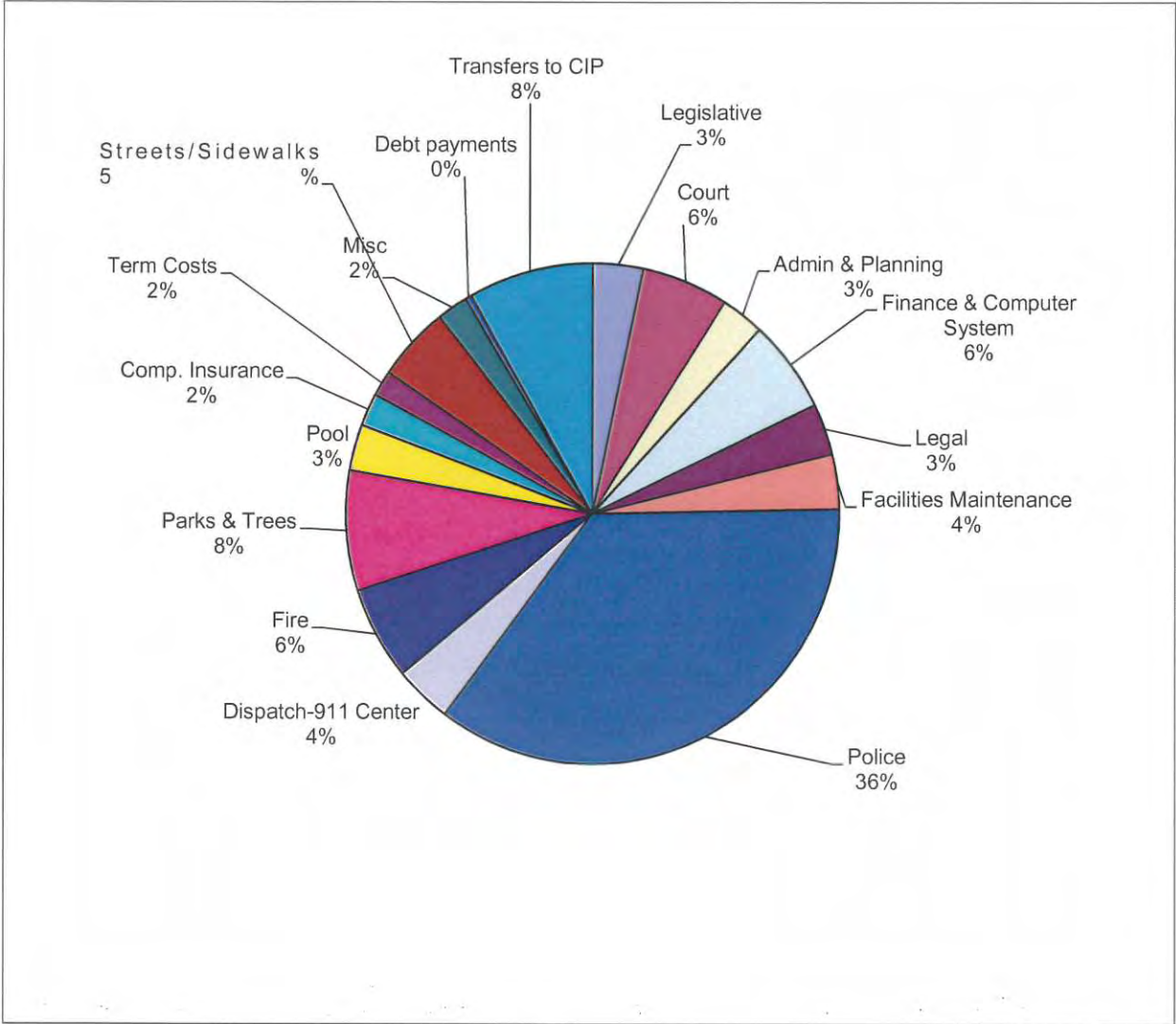
Water Expenses requiring Cash Outlay	\$ 712,576.00	
Water Revenues (w/o PIF)	\$ 674,521.00	\$ (38,055.00)
Sewer Expenses requiring Cash Outlay	\$ 1,213,172.00	
Sewer Revenues (w/o PIF)	\$ 969,694.00	\$ (243,478.00)

The General Fund final budget of \$3,057,600 is 5% or \$138,091 higher than the 2016 FY budget of \$2,868,541. There are several budgetary items that were not completed in the 2016 FY that are now being "rolled over" into the 2017 FY budget. The General Fund budget is also relying on \$550,928 of cash carryover to fund the budget, compared to \$514,875 in the prior year.

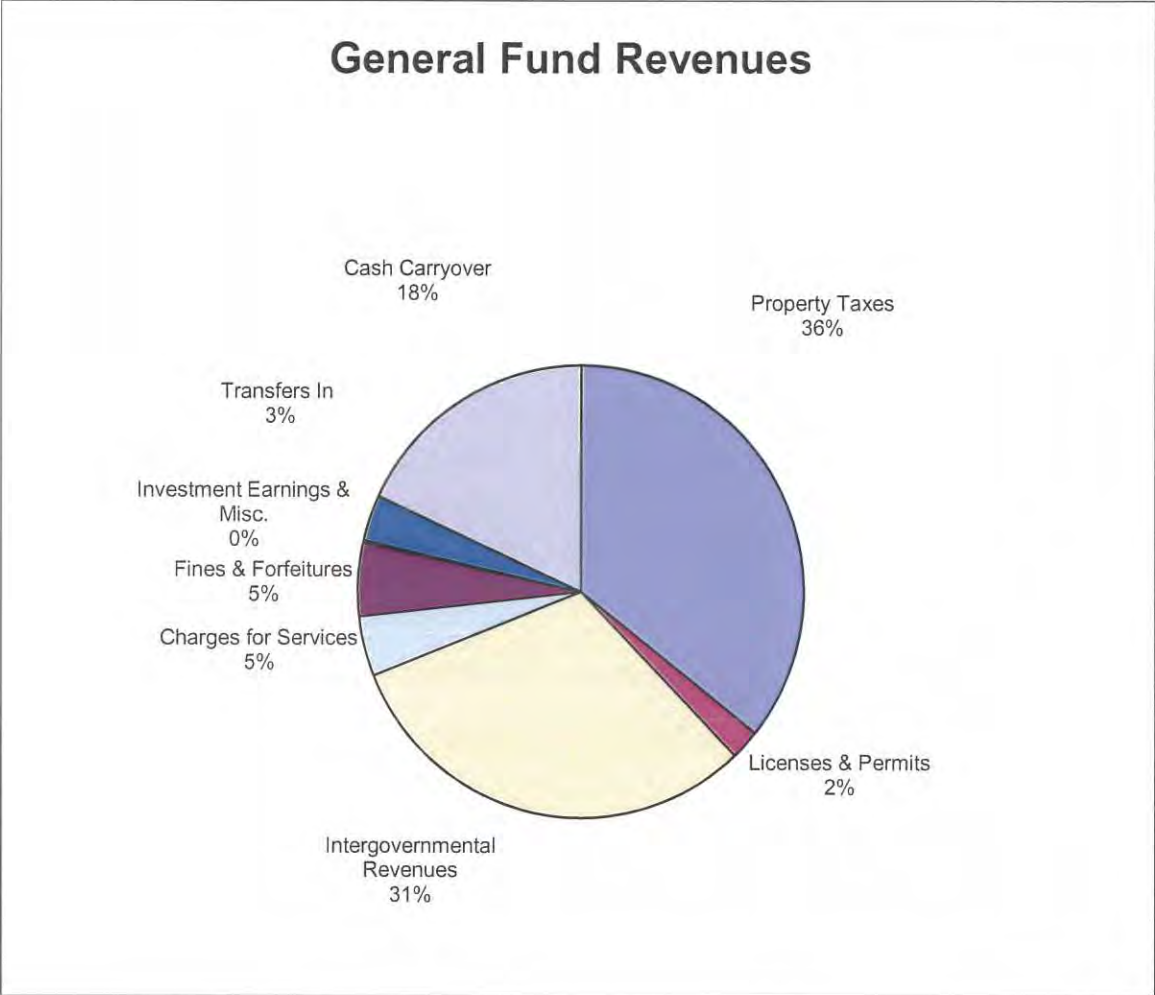
The General Fund reserve is 17.42% of appropriations compared to 20.17% in the prior year. The City Council adopted a minimum reserve of 20% to maintain the fiscal health of the General Fund. The Budget Resolution, #1733, the budgeted reserve of \$532,720 is adequate to maintain the fiscal health of the General Fund. Should the City be faced with significant protested taxes, budgeted projects can be put on hold. The Council will have to approve amending the required reserve within the budget resolution to be adopted September 6th.

General Fund by object: Personnel costs total \$1,586,846 and constitute 51.9% of the General Fund Budget. Operating & Maintenance costs total \$972,778, 31.82%, of the total General Fund budget and include utilities, contracted services, supplies and small equipment. Capital outlay expenditures are 5.55% of the total at \$169,777. Transfers to other funds total \$250,968, 8.21% of the total budget.






The General Fund revenue sources are as follows: Property Tax revenues, including penalty and interest total \$1,092,246, for 36% of the funding sources. Intergovernmental revenues come in second at 31%, \$949,935. The most significant of these revenues is the State Entitlement at \$699,035.



This budget is respectfully submitted to the Mayor and Council for final approval on September 6, 2016. Line-item adjustments can be approved by the City Manager except for personnel and capital outlay items pursuant to Resolution # 1733.

Sincerely,

Susan M. Nicosia, CPA, MPA
City Manager

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2017

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
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	914,669	945,405	1,037,864	966,183	986,996	98%	1,092,246		1,092,246	110%
Limited to \$ per 15-10-420 = \$1,141,803 or 178.083 mills Increase of \$5,434 for inflation, .50%, increase of \$49,558 for new growth Fire Relief - 75,202 - 11.729 mills Balance to General = 166.354 mills - 1,066,601 Option 1 - max levy Option 2 - with c/o from 2016 FY - 4.184 mills \$26,838 to T/O 4040 (Council voted on Aug 15, 2016 to use 4 mills from carryover to t/o to 4040). Final GF tax levy = 170.354 mills = \$1,092,246										
311020 Personal Property Taxes w/ real taxes	17,479	16,440	10,322	20,787	0	***%			0	0%
311030 Motor Vehicle Taxes	2,770	835	188	330	0	***%			0	0%
312000 Penalty & Interest on	5,010	2,840	4,425	2,252	2,500	90%	2,100		2,100	84%
Group:	939,928	965,520	1,052,799	989,552	989,496	100%	1,094,346	0	1,094,346	110%
320000 LICENSES AND PERMITS										
322010 Alcoholic Beverage	5,500	5,125	5,638	5,550	5,100	109%	5,500		5,500	107%
322020 Professional Business contractors/plumbers/bldgs/elec.	4,858	5,510	6,560	6,643	5,600	119%	6,000		6,000	107%
322030 General Business Licenses	7,815	7,583	8,068	7,333	7,800	94%	7,300		7,300	93%
323060 Non-Exclusive Cable TV	48,140	45,721	47,346	49,619	46,000	108%	47,000		47,000	102%
Group:	66,313	63,939	67,612	69,145	64,500	107%	65,800	0	65,800	102%
330000 INTERGOVERNMENTAL REVENUES										
331081 DNRC Forestry Grant/ VFA				863	0	***%			0	0%
331082 Forest Service Recovery			2,219		0	0%			0	0%
331085 Edward Byrne Memorial	10,000				0	0%			0	0%
331113 FEMA GRANT		307			0	0%			0	0%
331179 Alcohol Compliance Check				840	0	***%			0	0%
334000 State Grants/Hwy Safety	9,865	14,681	12,583	13,593	13,255	103%	16,800		16,800	126%
grant thru Sept 2016 - matches expenditure, starts over approximately Oct 1st, 2016/17 grant - ? est. \$16,000 thru 9/30/17, same as last year										
334122 DNRC Grant	750	750	750	750	750	100%	750		750	100%
Arbor Day (city automatically qualifies for \$750 grant)										

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim..	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
334140 MT DOJ - Operation	1,010				0	0%			0	0%
335005 Alcohol Enforcement Funds reimbursement only, matches expenditure	2,093	432	591	204	2,651	8%	2,520		2,520	95%
335120 Gambling Licenses &	21,525	19,750	18,975	19,175	19,000	101%	19,000		19,000	100%
335230 State Entitlement 2016 FY increased by net 3.41%, \$7,338 budgeted in Fire Relief, balance budgeted in General Fund \$699,035.82	600,375	630,749	659,216	675,942	675,942	100%	699,035		699,035	103%
336020 State On-Behalf Police regular wages, 29.37% = \$153,392 Fire regular wages, 32.61% = \$21,168	124,193	133,952	140,021	146,480	158,742	92%	174,560		174,560	109%
337200 Safe Kids Safe Community				1,795	0	***			0	0%
337340 Flathead County (EMS) Payable in Dec and June, rec'd June funds \$2,635 for 16-17 FY expenditures, revenues = expenditures	2,734	7,204	5,127	5,131	5,322	96%	5,270		5,270	99%
337350 Flathead County (SRO) agreement in place for 2016-17 FY, uncertain in future	25,000	25,000	25,000	25,000	25,000	100%	25,000		25,000	100%
337360 School District #6 (SRO) agreement in place for 2016-17 FY	7,000	7,000	7,000	7,000	7,000	100%	7,000		7,000	100%
Group:	804,545	839,825	871,482	896,773	907,662	99%	949,935	0	949,935	104%
340000 CHARGES FOR SERVICES										
341000 General Miscellaneous	2,590	2,306	3,268	2,607	2,000	130%	2,000		2,000	100%
341070 Planning and Zoning Fees planning activity increasing, contracted planner costs also increasing - fees raised effective July 1st	3,519	8,525	13,394	8,519	9,000	95%	9,000		9,000	100%
342020 Special Fire Protection \$78,900 CF Rural Fire District (increased \$10,000 to match contract w/actual expenses) \$5,000 CFAC contract (15-16 FY included Rural's \$863 VFA Grant payment, 3/7/16, paid by FC check w/S&R water bill)	73,900	73,900	73,900	73,900	73,900	100%	83,900		83,900	113%
342021 Fire Protective % of bldg permits (15-16 included hotel)	5,483	14,846	15,528	15,613	11,000	142%	11,000		11,000	100%
343005 Public Works Billing -	1,097	794	236	116	500	23%	200		200	40%
343300 Weed Control Charges - combined w/343005	3,331		253		0	0%			0	0%
346030 Swimming Pool User Fees Record June in 2015- no rain, typical, wet/rainy first two weeks of swimming, June 2016 slower/rainier with rain off and on in July too	9,115	9,269	9,837	6,493	9,300	70%	8,500		8,500	91%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
346031 Parks Use Permits/Fees	1,970	2,210	1,955	3,055	2,000	153%	2,500		2,500	125%
346032 Pool Concession Fees pop machine only	833	651	473	925	500	185%	600		600	120%
346033 Swim Lessons 3 sessions instead of 4, less private lesson time available due to staffing changes	6,334	6,502	6,365	5,293	6,400	83%	4,000		4,000	62%
346034 Individual Swim Pass June 2015 highly unusual, no rain, record # of passes sold	1,064	984	1,512	944	1,100	86%	1,000		1,000	90%
346035 Lap Swim Pass increase in lap swim - available 6 days/week	663	610	624	746	620	120%	650		650	104%
346036 Family Swim Pass June 2015 - highly unusual, no rain, sold record # of passes	6,795	6,295	9,310	7,639	7,400	103%	7,400		7,400	100%
346037 Pool Parties min. \$125/each	375	625	500	300	500	60%	300		300	60%
346050 Swim Team Agreement	10	10	10	10	10	100%	10		10	100%
Group:	117,079	127,527	137,165	126,160	124,230	102%	131,060	0	131,060	105%
350000 FINES AND FORFEITURES										
351030 City Courts Fines & Avg 2015 FY = \$13,333/month (2014 FY estimated \$15,667/month) 2016 FY - avg - \$11,667 per month - actual = \$12,346, several months below 2017 - est = \$148,000 - \$12,333/month, still less than 50% of 2007/08	188,416	158,894	137,447	148,163	140,000	106%	148,000		148,000	105%
351031 Court Fines Surcharge	10,759	9,495	8,007	9,719	8,300	117%	8,300		8,300	100%
351032 Civil Fines		140	110		100	0%			0	0%
351034 Court Administration	5,213	4,727	3,977	3,335	4,000	83%	3,300		3,300	82%
Group:	204,388	173,256	149,541	161,217	152,400	106%	159,600	0	159,600	104%
360000 MISCELLANEOUS REVENUE										
361000 Rents/Leases Plum Creek lease	1,203	1,202	1,206	1,189	1,206	99%	1,189		1,189	98%
362000 Refunds, Rebates,	417	484	462	1,345	0	***%			0	0%
365000 Contributions and	3,600				0	0%			0	0%
366000 Miscellaneous	684	1,188	497	1,037	0	***%			0	0%

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CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 4 of 4
Report ID: B250

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
Group:	5,904	2,874	2,165	3,571	1,206	296%	1,189	0	1,189	98%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,889	3,362	4,649	5,828	3,800	153%	5,000		5,000	131%
avg int earnings up to 1.20%, up from approx .65% prior year										
Group:	3,889	3,362	4,649	5,828	3,800	153%	5,000	0	5,000	131%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	71,535	75,592	94,575	85,707	110,372	78%	99,740		99,740	90%
Transfer in PML - \$99,740										
383240 Transfer from Local			2,938		0	0%			0	0%
Group:	71,535	75,592	97,513	85,707	110,372	78%	99,740	0	99,740	90%
Fund:	2,213,581	2,251,895	2,382,926	2,337,953	2,353,666	99%	2,506,670	0	2,506,670	106%
Grand Total:	2,213,581	2,251,895	2,382,926	2,337,953	2,353,666		2,506,670	0	2,506,670	

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
410100	LEGISLATIVE SERVICES										
110	Salaries and Wages Mayor \$400/month, Council members - \$200/month	19,200	19,200	19,200	19,200	19,200	100%	19,200		19,200	100%
140	Employer Contributions	1,884	1,952	1,957	2,069	1,964	105%	2,183		2,183	111%
210	Office Supplies	97	101			200	0%	100		100	50%
212	Small Equipment < \$5,000 chairs	4,553		3,426	955	4,000	24%	2,500		2,500	63%
220	Operating Supplies flowers, flags, host meetings	190	515	956	318	750	42%	750		750	100%
331	Legal Notices grant sponorships - CDBD hearings - EDA	616				800	0%	800		800	100%
335	Membership & Dues MT League - \$1548 (16-17), MWED - \$500, Taxpayers Assn \$100, Chamber \$100, MT Tax Foundation - \$60	2,054	2,054	2,066	2,160	2,261	96%	2,308		2,308	102%
345	Phone & Fax	10				0	0%			0	0%
380	Training & Certification League conference, Mayor's academy	58	40	255		1,000	0%	1,000		1,000	100%
390	Other Purchased Services support of non-profit bldg permits	8,485	8,527	1,695		2,000	0%	2,000		2,000	100%
399	Other Contracted Services Prior yrs: TIF/TEDD Transportation planning, including sidewalk plan - \$50,000 (total \$100,000 - 50% state grant funded); will also seek funding from FCEDA EDA Planning - \$20,000 est.	9,087		12,008	21,734	56,600	38%	70,000		70,000	124%
	Account:	46,234	32,389	41,563	46,436	88,775	52%	100,841	0	100,841	114%
410131	Tree City Program (Tree Board)										
110	Salaries and Wages portion of parks and street crew wages for tree removal, trimming Required Level = \$9,376	6,487	5,707	5,494	5,239	6,269	84%	6,039		6,039	96%
120	Overtime	19	107	73	55	119	46%	102		102	86%
140	Employer Contributions	1,451	1,351	1,259	1,187	1,463	81%	1,383		1,383	95%
180	Health Insurance	146	199	1,537	1,478	1,816	81%	1,589		1,589	88%
220	Operating Supplies saws and pruning tools			19	130	500	26%	500		500	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
335	Membership & Dues Tree City membership	30				30	0%	30		30	100%
380	Training & Certification tree trimming (new personnel)					500	0%	500		500	100%
390	Other Purchased Services removal of dangerous trees, contracted services	1,700		1,771	825	2,000	41%	2,000		2,000	100%
Account:		9,833	7,364	10,153	8,914	12,697	70%	12,143	0	12,143	96%
410132	Arbor Day (Tree Board)										
220	Operating Supplies grant funds - purchase trees and materials to plant	104	589	750	915	750	122%	750		750	100%
390	Other Purchased Services	972	164		45	0	***			0	0%
Account:		1,076	753	750	960	750	128%	750	0	750	100%
410360	CITY COURT										
110	Salaries and Wages .80 FTE Judge .90 FTE lead clerk .65 - 1/2 time clerk (eliminated 2nd part-time clerk) 200 extra hours for sick/vac/holiday coverage .09 FTE Total 2.44 FTE	112,316	110,082	107,820	112,051	115,425	97%	118,605		118,605	103%
140	Employer Contributions	18,451	19,498	19,240	19,799	19,833	100%	20,465		20,465	103%
180	Health Insurance	8,269	5,837	5,837	5,837	5,837	100%	5,837		5,837	100%
190	Deferred Comp	7,127	7,683	6,961	7,146	7,146	100%	7,738		7,738	108%
210	Office Supplies	3,739	3,084	2,171	3,365	3,800	89%	3,800		3,800	100%
212	Small Equipment < \$5,000 Laptop/computer upgrade - \$1,000 chairs 2/year = \$600	3,449	360		395	1,600	25%	1,600		1,600	100%
310	Postage & Freight	1,212	1,905	1,858	2,009	1,900	106%	1,995		1,995	105%
320	Printing and Binding					100	0%	100		100	100%
330	Subscriptions & Books		372		390	600	65%	600		600	100%
335	Membership & Dues MT Magistrate - \$200 MT Justice - \$35/clerk - \$70 NJA - \$120	425	425	390	390	520	75%	390		390	75%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
345	Phone & Fax	1,376	1,274	1,349	1,361	1,400	97%	1,400		1,400	100%
355	Data Processing Services Soniclear contract - all other data processing paid out of 410580 - \$295		295	295	295	295	100%	295		295	100%
363	Office Maintenance/Agreem copy machine - plus overruns	554	502	594	647	650	100%	650		650	100%
380	Training & Certification	3,158	2,463	2,707	3,218	4,500	72%	4,800		4,800	107%
390	Other Purchased Services Includes \$2,500 jurors, meals etc for trials physicals outside of MMIA wellness, flu shots Driver improvement record - \$25 annual	1,877	1,591	837	1,099	3,000	37%	3,000		3,000	100%
399	Other Contracted Services \$2,000 substitute judge chair cleaning \$250 \$300 interpreter/other			231	1,306	2,550	51%	2,550		2,550	100%
	Account:	161,953	155,371	150,290	159,308	169,156	94%	173,825	0	173,825	103%
410365	CITY COURT PROSECUTION										
350	Legal Services/Contract	32,248	32,697	32,942	33,285	34,650	96%	34,000		34,000	98%
399	Other Contracted Services witness, expert testimony	120		359		500	0%	500		500	100%
	Account:	32,368	32,697	33,301	33,285	35,150	95%	34,500	0	34,500	98%
410400	ADMINISTRATIVE SERVICES										
110	Salaries and Wages	26,208	26,704	27,340	28,152	28,152	100%	28,904		28,904	103%
140	Employer Contributions	4,205	4,551	4,677	4,766	4,688	102%	4,842		4,842	103%
180	Health Insurance	87	108	575	467	467	100%	479		479	103%
190	Deferred Comp	1,392	1,373	935	1,034	1,035	100%	1,108		1,108	107%
231	Gas & Oil fuel for city vehicle - travel to meetings - charged to 380 travel		32			0	0%			0	0%
335	Membership & Dues Chamber \$50, ICMA \$650, 1/2 GFOA \$80, GOSMA \$100	188	188	200	100	754	13%	880		880	117%
345	Phone & Fax	797	787	815	963	820	117%	975		975	119%
354	Engineering/Consulting personnel	1,033			1,916	2,500	77%	2,500		2,500	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
380	Training & Certification Annual League meeting (Missoula), GFOA or ICMA, downtown assn, other required	1,039	1,161	911	927	4,000	23%	4,000		4,000	100%
390	Other Purchased Services mngtr meetings, prizes for fitness program, flu shot, city physical	123	66		25	400	6%	400		400	100%
Account:		35,072	34,970	35,453	38,350	42,816	90%	44,088	0	44,088	103%
410500 DEPT. OF FINANCE											
110	Salaries and Wages	67,862	64,464	61,461	65,383	86,426	76%	87,113		87,113	101%
120	Overtime	225	808	1,168	1,193	1,022	117%	1,541		1,541	151%
140	Employer Contributions	10,939	10,728	10,820	11,197	14,756	76%	14,920		14,920	101%
180	Health Insurance	7,675	7,259	11,871	12,573	12,572	100%	12,578		12,578	100%
190	Deferred Comp	3,207	2,074	1,958	1,866	3,434	54%	3,471		3,471	101%
210	Office Supplies	2,805	3,035	2,415	2,918	3,000	97%	3,000		3,000	100%
212	Small Equipment < \$5,000 chairs	342		242		400	0%	600		600	150%
220	Operating Supplies	252		172	184	200	92%	200		200	100%
231	Gas & Oil		32			0	0%			0	0%
310	Postage & Freight added newsletters twice/year	1,936	2,633	2,643	1,188	3,000	40%	3,000		3,000	100%
330	Subscriptions & Books code	37	553	38	563	600	94%	600		600	100%
331	Legal Notices public hearings except planning and employment ads	1,046	629	1,615	4,067	2,000	203%	7,500		7,500	375%
335	Membership & Dues 1/2 GFOA, SHRM, MMCTFOA	340	210	210	210	300	70%	300		300	100%
345	Phone & Fax	1,836	1,883	1,832	1,880	1,900	99%	1,900		1,900	100%
353	Audit 2016 FY audit plus balance 2015 FY	8,040	4,724	4,940	3,395	5,000	68%	7,000		7,000	140%
360	Maintenance & Repair	21	10			0	0%			0	0%
363	Office Maintenance/Agreem BMS maintenance fees - 1/3 ACH, 1/3 Check signer, 1/3 accounting, 1/3 Budget prep, 1/3 payroll, 1/3 fixed assets, bus license 779, cash recp 1/3 (3442 total)	10,921	11,723	5,806	5,133	6,550	78%	6,590		6,590	101%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
	Copiers maint agreement - \$2,600 Etime - \$546										
380	Training & Certification annual league, MMCTFOA, staff training	271	1,277	1,517	358	4,000	9%	4,000		4,000	100%
390	Other Purchased Services shredding of documents, bank fees	1,845	1,696	893	915	2,000	46%	2,000		2,000	100%
399	Other Contracted Services recording of resolutions, ordinances, other docs not land or utility related, 1/2 Actuary \$1,500 (every 3 years)	56	253	184	204	2,500	8%	2,500		2,500	100%
	Account:	119,656	113,991	109,785	113,227	149,660	76%	158,813	0	158,813	106%
410580	Computer Systems & Programs										
210	Office Supplies	10	190	118		150	0%	150		150	100%
212	Small Equipment < \$5,000 computer replacement, incl misc parts	11,778	5,424	1,865	6,444	7,500	86%	7,500		7,500	100%
345	Phone & Fax internet	1,148	758	821	856	1,200	71%	1,100		1,100	92%
355	Data Processing Services Rescue marketing - webhosting - \$540 Virtual circuit \$6,100 server maintenance/virus/trouble shooting Survey Monkey - \$204 SSL certificate on city website \$150	9,418	17,466	10,112	15,570	15,000	104%	16,000		16,000	107%
	Account:	22,354	23,838	12,916	22,870	23,850	96%	24,750	0	24,750	104%
411000	PLANNING & ZONING										
110	Salaries and Wages 3% city mnrng - administrator	2,877	2,932	3,001	3,091	3,091	100%	3,173		3,173	103%
140	Employer Contributions	463	500	513	523	515	102%	532		532	103%
180	Health Insurance	10	12	63	51	51	100%	53		53	104%
190	Deferred Comp	153	151	103	114	114	100%	122		122	107%
210	Office Supplies	228	140	163	187	200	94%	200		200	100%
310	Postage & Freight	15	-12	46	68	250	27%	250		250	100%
331	Legal Notices plat, CUP hearings - more activity	716	2,429	2,106	1,257	2,500	50%	2,500		2,500	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

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		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
350	Legal Services/Contract	2,860	2,900	2,928	2,969	3,080	96%	3,020		3,020	98%
363	Office Maintenance/Agreem portion of copier maint - overruns - pd out of 410500	11				0	0%			0	0%
380	Training & Certification floodplain training				19	500	4%	500		500	100%
390	Other Purchased Services recording fees on planning decisions	39	1,420	21	242	1,000	24%	1,000		1,000	100%
399	Other Contracted Services Sands Surveying - \$85/hr plus mileage for contracted services	12,502	14,345	22,699	32,612	26,000	125%	32,000		32,000	123%
	Account:	19,874	24,817	31,643	41,133	37,301	110%	43,350	0	43,350	116%
411100	LEGAL SERVICES										
330	Subscriptions & Books		340		350	400	88%	400		400	100%
350	Legal Services/Contract	15,992	16,215	16,407	16,443	17,200	96%	16,690		16,690	97%
351	Litigation Services based on current activity	44,392	17,270	5,352	17,085	50,000	34%	50,000		50,000	100%
	Account:	60,384	33,825	21,759	33,878	67,600	50%	67,090	0	67,090	99%
411200	FACILITIES ADMINISTRATION										
110	Salaries and Wages % of PW Director for supervision, contracted janitorial services	6,612	5,223	6,311	6,472	6,307	103%	6,516		6,516	103%
120	Overtime	25	28	6		0	0%			0	0%
140	Employer Contributions	1,416	1,201	1,373	1,407	1,377	102%	1,413		1,413	103%
180	Health Insurance	2,226	644	1,720	1,701	1,701	100%	1,909		1,909	112%
210	Office Supplies	10		70	33	0	***%			0	0%
212	Small Equipment < \$5,000 small items and tools - vacuum	1,224	278			1,000	0%	1,000		1,000	100%
220	Operating Supplies	1,283	504	812	569	1,000	57%	1,000		1,000	100%
224	Janitorial/Cleaning Suppl	5,974	4,571	5,026	5,365	6,000	89%	6,000		6,000	100%
231	Gas & Oil mower, snow	182	79	136	193	150	129%	200		200	133%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
240	Repair & Maintenance Supp	861	646	764	379	1,000	38%	1,000		1,000	100%
340	Utility Services garbage	1,402	1,459	1,447	1,581	1,600	99%	1,600		1,600	100%
341	Electric Utility	5,610	5,610	5,505	4,776	6,000	80%	6,000		6,000	100%
342	Water & Sewer	1,283	1,818	1,701	1,737	2,200	79%	2,200		2,200	100%
344	Gas Utility	4,330	5,677	4,548	3,560	6,000	59%	6,000		6,000	100%
345	Phone & Fax	260	241	296	301	300	100%	320		320	107%
354	Engineering/Consulting update HVAC in City hall					2,500	0%	2,500		2,500	100%
360	Maintenance & Repair	4,272	4,992	380	494	5,000	10%	5,000		5,000	100%
366	Building Maintenance & Re carpet replacement - mngr office - \$2,000 carpet cleaning, chair cleaning - \$2,000 repairs	46,497	23,205	8,195	4,949	6,000	82%	6,000		6,000	100%
380	Training & Certification boiler certification/cleaning class	35	35	990	35	1,000	4%	100		100	10%
390	Other Purchased Services lock maint, misc	621	1,347	648	133	750	18%	700		700	93%
399	Other Contracted Services Contract w/Complete Restoration - \$40,000	29,601	36,693	33,921	34,523	40,000	86%	40,000		40,000	100%
930	New Improvements/Misc. City Hall alarm system-per Fire Inspection	14,372				18,000	0%	18,000		18,000	100%
Account:		128,096	94,251	73,849	68,208	107,885	63%	107,458	0	107,458	100%
411800 Employee Asst Program & Flex Plan											
399	Other Contracted Services Flex annual fee and admin services \$800 EAP, including firemen, annual contract \$1,500 - \$900 General Chemnet annual fee \$60	1,724	712	1,545	1,360	1,800	76%	1,800		1,800	100%
Account:		1,724	712	1,545	1,360	1,800	76%	1,800	0	1,800	100%
420100 LAW ENFORCEMENT SERVICES											
110	Salaries and Wages 10.0 FTE based on 2016-17 wage settlement 2016 FY completed changing non-sworn position to sworn position for public service benefit	420,933	443,704	478,713	519,533	505,140	103%	522,278		522,278	103%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
120	Overtime	53,233	26,114	32,026	39,337	42,428	93%	41,945		41,945	99%
121	Overtime - STEP matches w/grant revenue	7,419	14,181	11,140	12,707	13,255	96%	16,800		16,800	127%
123	Overtime - AET matches revenue - reimb only	1,965	548	551	190	2,651	7%	2,520		2,520	95%
140	Employer Contributions	92,453	94,161	99,875	101,451	107,554	94%	112,424		112,424	105%
145	Police-State Contribution 29.37% Police wages, does not include OT Police regular wages = \$522,277, matches revenue	105,340	114,781	120,209	126,063	138,132	91%	153,392		153,392	111%
180	Health Insurance	79,833	92,974	105,229	94,934	114,840	83%	97,968		97,968	85%
190	Deferred Comp	11,685	15,170	10,250	10,660	9,840	108%	14,976		14,976	152%
200	Supplies				28	0	***%			0	0%
210	Office Supplies incl \$1,200 paper cost for Digiticket	4,687	2,435	2,686	2,882	3,500	82%	3,500		3,500	100%
212	Small Equipment < \$5,000 2016 FY - purchased 4 portables for \$2,800 (traded in by City of Kalispell, unplanned purchase but 4 < cost of 1 radio) 2017 FY - set priorities - car video, radar units (grant funds not available)	1,582	2,707	18,880	9,247	4,000	231%	6,000		6,000	150%
220	Operating Supplies	7,390	3,072	6,630	5,624	6,000	94%	6,000		6,000	100%
224	Janitorial/Cleaning Suppl				64	0	***%	100		100	****%
226	Clothing/Uniforms vest replacement 2/year - \$900/ each = \$1,800 uniform allowance - probationary employees 2 @ 1,000/ea prorated	3,372	3,193		1,841	2,200	84%	3,800		3,800	173%
231	Gas & Oil	19,799	21,742	19,076	15,188	22,000	69%	19,000		19,000	86%
232	Vehicle Parts	636	271	570	1,766	1,000	177%	2,500		2,500	250%
240	Repair & Maintenance Supp		71	28	11	200	6%	200		200	100%
300	Purchased Services		50			0	0%			0	0%
310	Postage & Freight	233	492	475	491	600	82%	600		600	100%
320	Printing and Binding no longer print ticket forms - conversion to digiticket, other forms are on hand	169	300	315		400	0%			0	0%

09/05/16
17:35:23

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 10 of 17
Report ID: B240

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
Account:		106,343	108,470	113,369	115,183	115,183	100%	115,183	0	115,183	100%
420180	Other Law Enforcement Activities - OJP Grant										
212	Small Equipment < \$5,000	10,017				0	0%			0	0%
Account:		10,017				0	***%	0	0	0	0%
420400	FIRE PROTECTION & CONTROL										
110	Salaries and Wages 3.5% increase	57,814	59,116	60,940	63,021	63,021	100%	64,912		64,912	103%
140	Employer Contributions includes \$600 volunteer work comp	11,868	12,603	13,053	13,253	13,305	100%	13,676		13,676	103%
146	Fire-State Contribution 32.61% of salary = 21,167.80	18,853	19,171	19,812	20,417	20,610	99%	21,168		21,168	103%
180	Health Insurance	7,212	7,296	7,296	7,296	7,296	100%	7,296		7,296	100%
210	Office Supplies	315	942	751	1,201	500	240%	500		500	100%
212	Small Equipment < \$5,000 FLIR thermal imagers, \$2,500, 4 motorola pagers \$2,100, 482 equip. \$1,000, misc valves & fittings \$2,000	7,983	5,941	4,327	3,655	5,050	72%	8,000		8,000	158%
220	Operating Supplies incl new hose \$4,000	4,886	3,934	4,544	5,192	5,000	104%	8,500		8,500	170%
224	Janitorial/Cleaning Suppl		136			0	0%			0	0%
226	Clothing/Uniforms 4 sets turnouts	6,053	2,427	7,043	4,941	6,000	82%	8,000		8,000	133%
231	Gas & Oil	4,053	5,158	4,753	3,626	5,000	73%	4,590		4,590	92%
232	Vehicle Parts	945	173	702	517	900	57%	500		500	56%
240	Repair & Maintenance Supp	800	360	853	1,091	900	121%	900		900	100%
310	Postage & Freight	90	61	130	97	100	97%	100		100	100%
330	Subscriptions & Books code book updates	513	186	507	119	400	30%	300		300	75%
335	Membership & Dues NFPA, MT State Fire chiefs	215	260	210	215	260	83%	250		250	96%
341	Electric Utility rural hall - added wtr supply, orig elec bill had been pd by city out of street lighting in error	2,101	2,299	2,769	3,709	3,900	95%	3,900		3,900	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
342	Water & Sewer	337	326	325	335	400	84%	350		350	88%
344	Gas Utility rural - propane increased \$1,000 to \$4,300	6,046	8,290	6,341	6,066	7,000	87%	6,800		6,800	97%
345	Phone & Fax	4,002	3,841	3,852	3,709	4,000	93%	3,900		3,900	98%
355	Data Processing Services	142	364	1,130	294	500	59%	500		500	100%
360	Maintenance & Repair fire ext service \$300, SCBA air compressor service \$1500	2,299	3,495	2,788	3,220	3,000	107%	3,000		3,000	100%
361	Motor Vehicle M & R 6 large app and 4 small app, on 3 each year EVT checks (\$800/each)	4,524	4,619	5,173	7,894	6,500	121%	7,500		7,500	115%
366	Building Maintenance & Re Simplex Grinnell sprinkler/inspection Carson Bros contract Kenco Security contract (\$36/month) Pest spraying rural hall	3,741	711	1,106	858	1,600	54%	1,500		1,500	94%
380	Training & Certification Driving training \$1,500 Code training and misc training \$1,000	3,028	2,447	2,716	1,474	3,000	49%	2,500		2,500	83%
390	Other Purchased Services physicals, fit tests, immunizations Active 911 - \$400	1,667	2,123	1,544	1,368	2,000	68%	2,000		2,000	100%
394	Sampling & Testing pumper testing \$1,200, SCBA flow tests \$1,000, hose testing 3,700	691	3,525	6,895	3,961	7,200	55%	6,000		6,000	83%
399	Other Contracted Services Rural - snow removal - \$900 Rural - mowing - 800 pest control \$500	924	1,260	1,500	4,155	2,200	189%	3,000		3,000	136%
940	New Machinery & Equipmen	5,010				0	0%			0	0%
	Account:	156,112	151,064	161,060	161,684	169,642	95%	179,642	0	179,642	106%
420730	Emergency Medical Services										
212	Small Equipment < \$5,000 \$2,635 - as of June 2016 X 2		1,910	1,234		2,432	0%	1,270		1,270	52%
220	Operating Supplies	252	1,179	766	2,054	1,000	205%	2,000		2,000	200%
380	Training & Certification	959	1,504	1,892	2,211	1,900	116%	2,000		2,000	105%
	Account:	1,211	4,593	3,892	4,265	5,332	80%	5,270	0	5,270	99%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
220	Operating Supplies	1,055				0	0%			0	0%
354	Engineering/Consulting				1,056	0	***%	5,000		5,000	*****%
	General contract - \$5,000 budgeted in Fund 2500										
399	Other Contracted Services		1,950			0	0%			0	0%
930	New Improvements/Misc.	46,740	11,515	23,344	7,518	0	***%	7,500		7,500	*****%
	flashing beacons - 3 intersections completed in 2015 FY plus repair, purchased flashers for Nucleus/6th Ave West in 2016 FY										
	Account:	47,795	13,465	23,344	8,574	0	***%	12,500	0	12,500	*****%
430230	Road and Street Construction										
950	City Construction			121,792		135,000	0%	135,000		135,000	100%
	sidewalk on Railroad St per est \$112,000 (subject to bid, Davis Bacon wages - increased 20% - \$135,000										
	Account:			121,792		135,000	0%	135,000	0	135,000	100%
430400	Transit Systems										
300	Purchased Services	5,500	5,500	5,500	5,500	5,500	100%	5,500		5,500	100%
	City contribution to Eagle Transit										
	Account:	5,500	5,500	5,500	5,500	5,500	100%	5,500	0	5,500	100%
431100	WEED CONTROL										
220	Operating Supplies	234				500	0%	500		500	100%
300	Purchased Services	1,460	60	25		500	0%	500		500	100%
	contract weed removal										
	Account:	1,694	60	25		1,000	0%	1,000	0	1,000	100%
431200	Flood Control-High Hazard Dam										
110	Salaries and Wages	1,838	1,404	1,792	1,903	1,855	103%	1,917		1,917	103%
	allocated, portion of regular salaries										
140	Employer Contributions	386	322	395	414	405	102%	416		416	103%
180	Health Insurance			500	500	500	100%	562		562	112%
220	Operating Supplies		245		89	0	***%			0	0%
380	Training & Certification					100	0%	200		200	200%
399	Other Contracted Services					0	0%	20,000		20,000	*****%
	Dam maintenance - clean approx 2 mile ditch - \$8,000 repair to ditch/possible liner - \$12,000										

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

Account Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
Account:	2,224	1,971	2,687	2,906	2,860	102%	23,095	0	23,095	808%
440600 ANIMAL CONTROL SERVICES										
300 Purchased Services contract w/FC sheriff office	4,250	4,250	4,250	4,250	4,250	100%	4,250		4,250	100%
Account:	4,250	4,250	4,250	4,250	4,250	100%	4,250	0	4,250	100%
460400 PARK & RECREATION SERVICES										
110 Salaries and Wages includes 2 park workers April - Oct 2% st crew,	39,797	35,508	35,042	34,474	40,091	86%	39,252		39,252	98%
120 Overtime			134	226	640	35%	983		983	154%
140 Employer Contributions	7,083	7,098	7,876	7,716	9,099	85%	8,958		8,958	98%
180 Health Insurance	953	198	1,943	1,845	2,517	73%	2,749		2,749	109%
200 Supplies	15				0	0%			0	0%
210 Office Supplies	8		70	36	0	***%	50		50	*****%
212 Small Equipment < \$5,000 mower, misc hand tools Water wheel - \$895	8,656	2,220	326	3,437	2,500	137%	2,500		2,500	100%
220 Operating Supplies	1,844	7,741	4,438	2,402	4,500	53%	2,500		2,500	56%
221 Chemicals park weed chemicals and fertilizer (stubborn weeds/more land)	322	1,380	1,809	1,329	2,000	66%	2,000		2,000	100%
224 Janitorial/Cleaning Suppl	206	1,699	228	905	750	121%	1,000		1,000	133%
225 Recreation Supplies picnic tables, grass seed, benches	1,432	2,274	1,947	62	5,000	1%	5,000		5,000	100%
226 Clothing/Uniforms hard hats, vests	214	137	73		150	0%	100		100	67%
231 Gas & Oil	2,805	3,277	3,427	2,086	3,600	58%	3,500		3,500	97%
232 Vehicle Parts		444	574	786	600	131%	800		800	133%
240 Repair & Maintenance Supp	1,525	4,915	3,385	3,339	4,000	83%	4,000		4,000	100%
310 Postage & Freight	18				0	0%			0	0%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

Account Object	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
340 Utility Services garbage	424	530	545	550	600	92%	600		600	100%
341 Electric Utility	3,831	3,523	3,636	4,704	4,000	118%	4,700		4,700	118%
342 Water & Sewer 2015 summer - Welcome Park added	6,592	7,534	8,050	12,281	9,800	125%	12,000		12,000	122%
345 Phone & Fax	272	225	296	301	300	100%	310		310	103%
354 Engineering/Consulting Red Bridge plan 2016 FY Nucleus Ave park area - \$2,500				1,178	1,000	118%	2,500		2,500	250%
360 Maintenance & Repair	2,432	4,860	1,014	75	2,500	3%	1,500		1,500	60%
361 Motor Vehicle M & R	360	218	983	630	750	84%	700		700	93%
366 Building Maintenance & Re garage door at shop		84		452	3,000	15%	3,000		3,000	100%
380 Training & Certification weed spraying certification - moved to street crew	100	121	117	110	350	31%			0	0%
390 Other Purchased Services beaver removal, fire ext, etc	147	960	16	115	1,000	12%	500		500	50%
397 Equipment Rental		680			0	0%			0	0%
399 Other Contracted Services RED BRIDGE PARK - \$26,000 (need to complete, even without grant funding) FC Recreation - \$6,000 Welcome Park dev - \$25,000 (complete, pave parking plus signage \$5,000 porta-potty rental \$5,000 (dog park moved to long-term capital) Depot Park -signage/improvements - \$5,000 Columbus Park - BB court - \$14,000 Rivers' Edge Parking lot - paved - \$36,100	7,885	27,802	22,606	45,277	108,000	42%	114,000		114,000	106%
452 Gravel and Sand chips for playgrounds		975		45	1,500	3%	1,500		1,500	100%
930 New Improvements/Misc. incl. sprinkler system for Welcome Park, budgeted in contracted services, exceeded capitalization policy see fund 4010 for underground sprinkling for parks	28,048			7,348	0	***%			0	0%
940 New Machinery & Equipmen purchase of Ford F150 from Water Dept, undepr. value as of June 30, 2015 planned 2016 FY, transfer did not occur until 2017 FY (6/30/16 undep value - \$9277)					10,822	0%	9,277		9,277	86%
Account:	114,969	114,403	98,535	131,709	219,069	60%	223,979	0	223,979	102%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
460445	SWIMMING POOL										
110	Salaries and Wages incl 1% hours for ML/Water dept for 3 mos maint., 2.53 FTE for 2017 FY - all new staff except 3 FTE, empl under work restrictions due to age	32,630	31,524	32,298	30,295	40,338	75%	45,340		45,340	112%
120	Overtime	929	1,007	2,994	3,787	1,822	208%	5,719		5,719	314%
140	Employer Contributions	5,484	5,599	6,270	5,825	6,974	84%	8,179		8,179	117%
180	Health Insurance prorated ins - ML 2% allocated to Pool			320	334	334	100%	561		561	168%
210	Office Supplies	127	266		160	275	58%	275		275	100%
212	Small Equipment < \$5,000 umbrellas, chair replacement	1,406	580	140		1,000	0%	1,000		1,000	100%
220	Operating Supplies	1,675	802	959	893	2,000	45%	2,000		2,000	100%
221	Chemicals	8,431	4,843	8,833	2,735	7,000	39%	5,000		5,000	71%
224	Janitorial/Cleaning Suppl	860	379	162	382	500	76%	500		500	100%
225	Recreation Supplies mat replacement, kick boards, water toys			1,615		1,500	0%	1,500		1,500	100%
226	Clothing/Uniforms	295	240	391	782	400	196%	800		800	200%
240	Repair & Maintenance Supp Pool vendor recommending replacement of all gutter - \$9,800 - \$10,800 - @\$28/each, replace as needed, not ordering \$10,000 worth of gutter replacement Gutter grating - \$400, minor parts (2016 FY included replacing master water meter at pool)	3,665	1,661	1,939	6,167	2,500	247%	3,000		3,000	120%
335	Membership & Dues red cross - \$200 annual plus cost of certification new Health Dept license - \$200		200	340	200	400	50%	400		400	100%
340	Utility Services garbage	161	236	273	311	275	113%	300		300	109%
341	Electric Utility	2,244	2,207	2,581	2,731	2,700	101%	2,800		2,800	104%
342	Water & Sewer	3,290	2,814	2,488	2,152	3,300	65%	3,300		3,300	100%
344	Gas Utility	7,884	7,271	6,540	3,021	8,000	38%	6,000		6,000	75%
345	Phone & Fax	345	237	326	435	350	124%	450		450	129%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
360	Maintenance & Repair Gutter replacement \$9,800 - \$10,800 (not completing see 240)	22,053	257	668	366	2,500	15%	2,500		2,500	100%
366	Building Maintenance & Re painted in 2015 FY, annual boiler maint. fee \$300	731		6,300	300	2,000	15%	1,500		1,500	75%
380	Training & Certification CPO - every 3 years, Red cross every year	255	229	105	959	300	320%	200		200	67%
390	Other Purchased Services	909	31	175	35	200	18%	100		100	50%
399	Other Contracted Services				150	0	***%			0	0%
940	New Machinery & Equipmen tarps 2015 FY, none planned in 2017 FY	7,125		8,850		0	0%			0	0%
Account:		100,499	60,383	84,567	62,020	84,668	73%	91,424	0	91,424	108%
490500	Other Debt Service Payments										
610	Principal Fire Truck - city share - \$115,365 orig. 8/31/2012 Outstanding June 30, 2016 = \$76,549.51, paid off Aug 2022 Aug - \$5,678.44 Feb - \$5,708.89	5,492	10,970	11,107	11,246	11,247	100%	11,388		11,388	101%
620	Interest Fire truck - Feb 2016 rate set at 1.55% (was 1.25%) Aug - \$90.02 Feb - \$52.25	662	1,071	961	1,062	1,062	100%	1,143		1,143	108%
Account:		6,154	12,041	12,068	12,308	12,309	100%	12,531	0	12,531	102%
510100	SPECIAL ASSESSMENTS										
540	Special Assessments water shop garbage added to SW assessment	9,767	9,723	9,641	9,923	11,000	90%	10,800		10,800	98%
Account:		9,767	9,723	9,641	9,923	11,000	90%	10,800	0	10,800	98%
510300	ORDINANCE CODIFICATION/CONSULTANTS										
300	Purchased Services contracting completion in 2017 FY					9,000	0%	16,000		16,000	178%
Account:						9,000	0%	16,000	0	16,000	178%
510330	Comprehensive Liability Insurance										
510	Insurance 16-17 Property Program - \$14,420 16-17 Liab program - \$42,696 (mod factor from 1.10 to 1.11 - \$8,750 rebate)	58,878	50,276	54,041	57,998	58,000	100%	57,200		57,200	99%
519	Deductible Reserve/Small	2,920	2,913	1,212	2,468	5,000	49%	7,500		7,500	150%
Account:		61,798	53,189	55,253	60,466	63,000	96%	64,700	0	64,700	103%

09/05/16
17:35:23

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 17 of 17
Report ID: B240

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	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	31%	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	210,766	189,161	122,814	203,203	203,203	100%	250,968		250,968	124%
	t/o to 4040 Street construction, includes 4 mills carryover from 2016 FY										
	Account:	210,766	189,161	122,814	203,203	203,203	100%	250,968	0	250,968	124%
	Fund:	2,317,391	2,161,988	2,312,278	2,351,649	2,868,541	82%	3,057,600	0	3,057,600	107%
											%
	Grand Total:	2,317,391	2,161,988	2,312,278	2,351,649	2,868,541		3,057,600	0	3,057,600	

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2017

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.

09/05/16
17:39:03

CITY OF COLUMBIA FALLS
Summary of Appropriations by Fund and Object
For the Year: 2016 - 2017
For Funds 2000 - 2999

Page: 1 of 1
Report ID: A120

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2372 PERMISSIVE MEDICAL LEVY	_____				132,900	132,900
2394 BUILDING CODE ENFORCEMENT FUND	_____	14,558	85,535			102,867
2400 SPECIAL LIGHTING DISTRICT FUND	_____		54,255			54,255
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND	_____	193,193	125,680	27,500		390,230
2700 CEDAR CREEK TRUST	_____			45,000		45,000
2805 Youth Recreation Grant 17 FY MT DOC	_____		88,000			88,000
2820 GAS TAX FUND	_____		116,982	30,124		147,106
2917 CRIME VICTIMS ASSISTANCE FUND	_____		4,600			4,600
2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM	_____					7,627
Total:	_____	207,751	475,052	102,624	132,900	972,585

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

2372 PERMISSIVE MEDICAL LEVY

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes Subject to max levy \$124,789.57	87,949	78,125	126,414	132,450	136,220	97%	124,789		124,789	91%
311020 Personal Property Taxes	1,879	1,554	864	2,571	0	***%			0	0%
311030 Motor Vehicle Taxes	53	827	23	31	0	***%			0	0%
312000 Penalty & Interest on	540	252	471	297	0	***%			0	0%
Group:	90,421	80,758	127,772	135,349	136,220	99%	124,789	0	124,789	91%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement Class 8 and Class 12 property adjustments - passed through Flathead County separate from other city mills, based on 12.08 mills 2014FY Not notified that funds will be received in 2017FY			1,882	1,938	0	***%			0	0%
Group:			1,882	1,938	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	107	104	81	207	0	***%			0	0%
Group:	107	104	81	207	0	***%	0	0	0	0%
Fund:	90,528	80,862	129,735	137,494	136,220	101%	124,789	0	124,789	91%

09/05/16
17:35:59

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 2 of 14
Report ID: B240

2372 PERMISSIVE MEDICAL LEVY

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds	89,057	93,115	122,730	113,388	142,330	80%	132,900		132,900	93%
	General Fund - \$99,740										
	St Maint Fund - \$33,160										
	Account:	89,057	93,115	122,730	113,388	142,330	80%	132,900	0	132,900	93%
	Fund:	89,057	93,115	122,730	113,388	142,330	80%	132,900	0	132,900	93%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

2394 BUILDING CODE ENFORCEMENT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
320000 LICENSES AND PERMITS										
323010 Building Permits record building in 2015 and 2016 FY, buildable lots filling in, July - \$2,896	22,063	57,802	62,104	62,446	62,500	100%	62,000		62,000	99%
323012 Plumbing/Mechanical based on housing starts in 2015 and 2016 FY, 2016 FY included hotel (about \$8,000 in mech/plumb)	4,730	10,042	14,009	23,760	24,000	99%	15,000		15,000	62%
323013 Signs & Demolition	410	1,536	1,312	2,553	1,900	134%	1,900		1,900	100%
323014 Building Plan Review Fees	9,679	26,884	27,970	27,724	28,500	97%	26,000		26,000	91%
323020 Electrical Permits based on 2016-16 housing starts and permits	5,952	10,690	11,536	10,141	10,000	101%	9,500		9,500	95%
Group:	42,834	106,954	116,931	126,624	126,900	100%	114,400	0	114,400	90%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,			27		0	0%			0	0%
Group:			27		0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	38	58	191	412	100	412%	200		200	200%
Group:	38	58	191	412	100	412%	200	0	200	200%
Fund:	42,872	107,012	117,149	127,036	127,000	100%	114,600	0	114,600	90%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

2394 BUILDING CODE ENFORCEMENT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
420500	PROTECTIVE INSPECTIONS										
210	Office Supplies	211	120	151	110	200	55%	200		200	100%
220	Operating Supplies				221	240	92%	250		250	104%
330	Subscriptions & Books code books	76	304	134	114	300	38%	450		450	150%
335	Membership & Dues ICC membership			125	135	125	108%	135		135	108%
353	Audit fy 2017(Legislation not passed to do away with special purpose report, still required unless ARM changed by DOL Bldg Code Division); completion of 2015 and 2016 FY audits	565	1,695	930		930	0%	2,000		2,000	215%
355	Data Processing Services	125				0	0%			0	0%
398	Bldg Inspection Svcs 65% of Bldg permit revenues (\$112,500)- min. \$2,000/month \$73,125 plus min. (winter months)	35,659	70,577	76,993	81,315	81,500	100%	82,000		82,000	101%
399	Other Contracted Services education fee .005	159	433	467	451	500	90%	500		500	100%
	Account:	36,795	73,129	78,800	82,346	83,795	98%	85,535	0	85,535	102%
420510	Administration										
110	Salaries and Wages City Clerk/Bldg insp - 15% FTE City Mngr - 4.59%	9,632	11,075	11,454	11,891	11,959	99%	12,085		12,085	101%
120	Overtime	62	299	412	420	465	90%	409		409	88%
140	Employer Contributions	1,562	1,908	1,993	2,043	2,043	100%	2,064		2,064	101%
180	Health Insurance	1,107	1,189	2,125	2,109	2,109	100%	2,110		2,110	100%
190	Deferred Comp	201	198	135	149	149	100%	160		160	107%
	Account:	12,564	14,669	16,119	16,612	16,725	99%	16,828	0	16,828	101%
510330	Comprehensive Liability Insurance										
510	Insurance 2016-17 Liab program, mod factor from 1.10 to 1.11 less rebate)	430	363	462	508	508	100%	504		504	99%
	Account:	430	363	462	508	508	100%	504	0	504	99%
	Fund:	49,789	88,161	95,381	99,466	101,028	98%	102,867	0	102,867	102%

09/05/16
17:35:42

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 4 of 12
Report ID: B250

2400 SPECIAL LIGHTING DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	1,198	896	909	951	0	***%			0	0%
363010 Maintenance Assessments	40,977	40,613	40,380	33,799	33,928	100%	33,928		33,928	100%
Assessment less than \$40,000 due to available resources - left at 2016 FY level										
363040 Penalty & Interest	261	146	123	83	100	83%	75		75	75%
366000 Miscellaneous				1,510	0	***%			0	0%
Group:	42,436	41,655	41,412	36,343	34,028	107%	34,003	0	34,003	99%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	118	134	186	249	150	166%	180		180	120%
Group:	118	134	186	249	150	166%	180	0	180	120%
Fund:	42,554	41,789	41,598	36,592	34,178	107%	34,183	0	34,183	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

2400 SPECIAL LIGHTING DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
240	Repair & Maintenance Supp	86			1,606	5,000	32%	5,000		5,000	100%
341	Electric Utility	33,230	34,771	34,175	35,910	38,000	95%	39,000		39,000	103%
354	Engineering/Consulting fee to FEC for advance engineering, payable before project is planned					500	0%	2,000		2,000	400%
360	Maintenance & Repair	1,730		984	20	7,500	0%	3,000		3,000	40%
363	Office Maintenance/Agreem SAM software fee 1/2 (\$1474)		427	679	705	706	100%	755		755	107%
399	Other Contracted Services replacement lights within district	1,505	551	1,350	305	4,500	7%	4,500		4,500	100%
	Account:	36,551	35,749	37,188	38,546	56,206	69%	54,255	0	54,255	97%
	Fund:	36,551	35,749	37,188	38,546	56,206	69%	54,255	0	54,255	97%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343011 Street Repair Charges	1,136	420			0	0%			0	0%
343015 Public Works Billing -	4,581				0	0%			0	0%
346000 Street Excavation Permits	350	300	950	1,200	500	240%	800		800	160%
Group:	6,067	720	950	1,200	500	240%	800	0	800	160%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	35	48	31	33	0	***%			0	0%
363010 Maintenance Assessments	309,230	302,211	304,105	299,610	301,000	100%	301,000		301,000	100%
363040 Penalty & Interest	1,926	863	873	754	700	108%	700		700	100%
Group:	311,191	303,122	305,009	300,397	301,700	100%	301,700	0	301,700	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	536	666	669	1,011	600	169%	900		900	150%
Group:	536	666	669	1,011	600	169%	900	0	900	150%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	17,522	17,523	28,155	27,681	31,958	87%	33,160		33,160	103%
Trans in from PML - \$33,160										
Group:	17,522	17,523	28,155	27,681	31,958	87%	33,160	0	33,160	103%
Fund:	335,316	322,031	334,783	330,289	334,758	99%	336,560	0	336,560	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
110	Salaries and Wages	113,332	129,027	121,898	101,974	122,310	83%	122,984		122,984	101%
	allocated hours to Sewer for Sewer main cleaning, parks and trees, adjusted foreman position - 34% or 700 hours streets, LY, projected add'l 1,600 hrs in streets										
120	Overtime	950	5,256	3,356	2,553	3,932	65%	4,151		4,151	106%
140	Employer Contributions	24,586	31,657	29,145	24,508	30,048	82%	29,802		29,802	99%
180	Health Insurance	20,758	23,359	34,780	31,488	37,378	84%	37,712		37,712	101%
	based on current employees										
190	Deferred Comp	4,632	3,860			0	0%			0	0%
200	Supplies	75				0	0%			0	0%
210	Office Supplies	141	285	124	33	200	17%	200		200	100%
212	Small Equipment < \$5,000	7,260	831		4,599	7,500	61%	6,500		6,500	87%
	Stil Chainsaw - \$875 Pavement cutter attach for loader - \$1,200 Salt spreader for Artic Cat - \$1,200 Leaf blower - \$350 Tripod - 1/3 share - \$710 misc. tools \$500 honda generator \$1,500										
220	Operating Supplies	3,280	3,583	2,600	2,026	3,500	58%	5,000		5,000	143%
	street paint, cones \$1,000, storm drains, lids and rings \$2,000										
221	Chemicals	2,430	2,129	4,429	9,106	9,000	101%	9,200		9,200	102%
	granular mag for deicing - \$5,000 salt for deicing - \$4,000										
224	Janitorial/Cleaning Suppl	94	545	249	254	300	85%	300		300	100%
226	Clothing/Uniforms	364	502	195	821	500	164%	1,200		1,200	240%
	safety vests, clothing allow in payroll for non-probationary employees										
231	Gas & Oil	15,429	20,565	19,557	9,654	22,000	44%	20,000		20,000	91%
232	Vehicle Parts	3,826	10,484	6,318	7,111	10,000	71%	14,000		14,000	140%
	incl tires for ditch mower \$1,850, loader tires - \$6,000, Truck #15 \$2,000, sweeper brushes and parts \$3,500										
240	Repair & Maintenance Supp	5,315	3,849	9,833	7,215	7,500	96%	7,500		7,500	100%
	incl drywell replacement, not complete										
242	Sign Parts and Supplies	6,745	3,098	2,348	3,779	4,500	84%	4,800		4,800	107%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
243	Traffic Signal Supplies			1,105	578	2,500	23%	2,500		2,500	100%
311	Trucking n/a	1,320				0	0%			0	0%
318	U-DIG Services	261	274	451	382	400	96%	400		400	100%
331	Legal Notices				129	0	***%			0	0%
335	Membership & Dues	55				0	0%			0	0%
340	Utility Services garbage	2,142	2,216	2,119	2,316	2,300	101%	2,500		2,500	109%
341	Electric Utility	1,962	2,139	2,046	1,713	2,200	78%	2,100		2,100	95%
342	Water & Sewer	1,029	831	792	947	1,000	95%	1,100		1,100	110%
344	Gas Utility	2,914	3,242	2,541	1,824	3,500	52%	2,800		2,800	80%
345	Phone & Fax added internet to shop	1,406	1,332	1,719	2,091	1,900	110%	2,100		2,100	111%
354	Engineering/Consulting surveying, pre-project planning	800		1,641	330	5,000	7%	5,000		5,000	100%
355	Data Processing Services set up street shop on internet, Pavement mngt system	1,337	1,417	1,267	1,485	1,500	99%	1,500		1,500	100%
360	Maintenance & Repair	3,382	871	208	2,079	2,500	83%	2,500		2,500	100%
361	Motor Vehicle M & R	3,201	6,765	3,163	231	6,500	4%	5,000		5,000	77%
363	Office Maintenance/Agreem 1/2 SAM program - 737 Etime - 63		1,011	742	769	769	100%	800		800	104%
366	Building Maintenance & Re	6,022	901			1,500	0%	1,500		1,500	100%
369	Road and Street Maintenanc				60	0	***%			0	0%
380	Training & Certification OHSA, safety training, driver training	1,645	459	542	196	1,500	13%	1,500		1,500	100%
390	Other Purchased Services	816	180	180	87	180	48%	180		180	100%
397	Equipment Rental equip rental on limited city projects	1,322	2,403	204	70	1,000	7%	1,000		1,000	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
399	Other Contracted Services labor contract, physicals, drug screening, etc, contracted snow removal (increased to \$10,000 due to 2015 winter)	658	6,824	13,809	3,983	12,250	33%	12,000		12,000	98%
452	Gravel and Sand	211	926	3,609	1,752	3,500	50%	3,500		3,500	100%
471	Asphalt & Asphalt Filler	21,315	471	5,216	4,669	8,438	55%	9,000		9,000	107%
930	New Improvements/Misc. connect Karen Rd storm drain to new system on 13th St					2,500	0%	2,500		2,500	100%
931	Project Engineering planned projects 2017 FY - 8th St East, alleys			22,007	8,372	0	***%	10,000		10,000	****%
940	New Machinery & Equipmen 6' street broom skid steer mounted - \$8,500 paint stripers - \$6,500		14,600			17,100	0%	15,000		15,000	88%
950	City Construction			12,245		0	0%			0	0%
	Account:	261,015	285,892	310,438	239,184	336,705	71%	347,829	0	347,829	103%
430210	Street Administration										
110	Salaries and Wages	26,116	22,121	25,277	26,735	29,338	91%	30,246		30,246	103%
120	Overtime	20	100	138	141	88	160%	136		136	155%
140	Employer Contributions	4,784	4,382	5,082	5,292	5,703	93%	5,874		5,874	103%
180	Health Insurance	3,923	1,154	4,985	4,960	4,959	100%	5,472		5,472	110%
190	Deferred Comp	584	416	409	433	656	66%	673		673	103%
	Account:	35,427	28,173	35,891	37,561	40,744	92%	42,401	0	42,401	104%
	Fund:	296,442	314,065	346,329	276,745	377,449	73%	390,230	0	390,230	103%

09/05/16
17:35:42

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 6 of 12
Report ID: B250

2700 CEDAR CREEK TRUST

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,789	3,399	2,017	7,298	2,000	365%	7,000		7,000	350%
int earnings on investments, balance in bank, other int earnings to be posted to 373000 other prin/interest										
373000 Other principal/interest	2,554		1,494	2,224	45,935	5%	60,695		60,695	132%
for budgeting purposes, placed here, principal recorded against L-T receivable when funds posted, int earnings = \$3,611 for 2017 FY (int rate 1.20 up from .65%) 2017 FY: Principal repayments = \$41,586 (incl \$6,000 extra) Budget = \$43,284 Interest on Sale of CCN Lot 1 (5%) and CCN Lot 5 (5.5%) - \$8800 Principal on Sale of CCN Lot 1 and CCN Lot 5 = \$5,000										
Group:	6,343	3,399	3,511	9,522	47,935	20%	67,695	0	67,695	141%
380000 OTHER FINANCING SOURCES										
382010 Sale of General Fixed	83,349		54,215		13,427	0%	102,000		102,000	759%
July 2016 - CCS Lot 3 closing Aug 2016 - CCN Lot 4 closing, \$30,000/down, 5.5% int										
382030 Gain or Loss on Sale of				223,000		0 ***%			0	0%
Group:	83,349		54,215	223,000	13,427	***%	102,000	0	102,000	759%
Fund:	89,692	3,399	57,726	232,522	61,362	379%	169,695	0	169,695	276%

09/05/16
17:35:59

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 8 of 14
Report ID: B240

2700 CEDAR CREEK TRUST

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
410000	GENERAL GOVERNMENT										
390	Other Purchased Services				14,159	0	***%			0	0%
	Account:				14,159	0	***%	0	0	0	0%
410100	LEGISLATIVE SERVICES										
390	Other Purchased Services					1,000	0%			0	0%
399	Other Contracted Services		15,000			0	0%			0	0%
	Account:		15,000			1,000	0%	0	0	0	0%
470100	Community Public Facility Projects										
930	New Improvements/Misc.			1,370		40,325	0%	45,000		45,000	112%
	unres cash balance plus interest earnings 2017FY - avail for sidewalk program										
	Account:			1,370		40,325	0%	45,000	0	45,000	112%
	Fund:		15,000	1,370	14,159	41,325	34%	45,000	0	45,000	109%

09/05/16
17:35:42

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 7 of 12
Report ID: B250

2805 Youth Recreation Grant 17 FY MT DOC

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget

330000 INTERGOVERNMENTAL REVENUES										
334200 Youth Recreation Grant MT					0	0%	88,000		88,000	*****%
City-sponsored Grant for Columbia Falls Baseball Assn.										
MT DOC Contract # MT-17-YRF-60-001										
2015 HB 2, Title 90, Chap 1, Part 1, MCA										
Group:					0	0%	88,000	0	88,000	*****%
Fund:					0	0%	88,000	0	88,000	*****%

09/05/16
17:35:59

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 9 of 14
Report ID: B240

2805 Youth Recreation Grant 17 FY MT DOC

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
460400	PARK & RECREATION SERVICES										
399	Other Contracted Services					0	0%	88,000		88,000	*****%
	Knife River contract - CFBA parking lot/driveway paving project, MT DOC Contract #MT-17-YRF-60-001										
	Account:					0	***%	88,000	0	88,000	*****%
	Fund:					0	0%	88,000	0	88,000	*****%

09/05/16
17:35:42

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 8 of 12
Report ID: B250

2820 GAS TAX FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%	Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget	Budget
	12-13	13-14	14-15	15-16	15-16	15-16	16-17	16-17	16-17	16-17	16-17
330000 INTERGOVERNMENTAL REVENUES											
335040 Gasoline Tax based on 2015 population estimates	90,252	90,005	89,734	90,503	90,502	100%	91,285		91,285	100%	
Group:	90,252	90,005	89,734	90,503	90,502	100%	91,285	0	91,285	100%	
370000 INVESTMENT EARNINGS											
371010 Investment Earnings	296	222	316	465	200	233%	300		300	150%	
Group:	296	222	316	465	200	233%	300	0	300	150%	
Fund:	90,548	90,227	90,050	90,968	90,702	100%	91,585	0	91,585	100%	

09/05/16
17:35:59

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 10 of 14
Report ID: B240

2820 GAS TAX FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
221	Chemicals liquid deicer	13,510	14,183	16,309	9,724	25,000	39%	25,000		25,000	100%
399	Other Contracted Services Chip sealing for 2017 FY = \$75000 crack sealing - \$14,982		92,600	105,564	54,556	70,000	78%	89,982		89,982	129%
452	Gravel and Sand raw materials - chips for deicing					0	0%	2,000		2,000	****%
471	Asphalt & Asphalt Filler			3,294	893	0	***%			0	0%
940	New Machinery & Equipmen see fund 2500 - budgeting gas tax to set aside less than max for street equipment replacement (91,285 X 1/3) - mini excavator			24,545		25,427	0%	30,124		30,124	118%
	Account:	13,510	106,783	149,712	65,173	120,427	54%	147,106	0	147,106	122%
	Fund:	13,510	106,783	149,712	65,173	120,427	54%	147,106	0	147,106	122%

09/05/16
17:35:42

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 9 of 12
Report ID: B250

2917 CRIME VICTIMS ASSISTANCE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
	15-16	16-17	16-17	16-17	16-17	16-17	16-17	16-17	16-17	16-17
350000 FINES AND FORFEITURES										
351034 Court Administration	6,244	5,292	4,116	4,434	4,500	99%	4,600		4,600	102%
Group:	6,244	5,292	4,116	4,434	4,500	99%	4,600	0	4,600	102%
Fund:	6,244	5,292	4,116	4,434	4,500	99%	4,600	0	4,600	102%

09/05/16
17:35:59

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 11 of 14
Report ID: B240

2917 CRIME VICTIMS ASSISTANCE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
410360	CITY COURT										
300	Purchased Services	6,244	5,292	4,116	4,434	4,500	99%	4,600		4,600	102%
	Account:	6,244	5,292	4,116	4,434	4,500	99%	4,600	0	4,600	102%
	Fund:	6,244	5,292	4,116	4,434	4,500	99%	4,600	0	4,600	102%

09/05/16
17:35:42

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 10 of 12
Report ID: B250

2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget

330000 INTERGOVERNMENTAL REVENUES										
331010 Home Program Grant		43,745	258,533		0	0%			0	0%
Grant \$45,000/home - 6 units left less cash on hand 7/1 \$7,627										
Group:		43,745	258,533		0	0%	0	0	0	0%
360000 MISCELLANEOUS REVENUE										
362020 HOME Program Repayment		22,881	7,627		0	0%			0	0%
already rec'd \$7,627 not anticipating add'l payment										
Group:		22,881	7,627		0	0%	0	0	0	0%
Fund:		66,626	266,160		0	0%	0	0	0	0%

09/05/16
17:35:59

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 12 of 14
Report ID: B240

2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	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%	7,627		7,627	100%
	Habitat Project completed, \$7,627 on hand, can be used for Teakettle or Columbia Villa improvements										
	Account:		93,840	266,160		7,627	0%	7,627	0	7,627	100%
	Fund:		93,840	266,160		7,627	0%	7,627	0	7,627	100%

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2017

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 2016-2017, 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.

09/05/16
17:36:16

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 1 of 4
Report ID: B250

3010 GO BOND - POOL

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes 10.015 mills	66,827	64,415	73,557	61,166	63,981	96%	64,213		64,213	100%
311020 Personal Property Taxes	1,305	1,194	703	1,456	0	***%			0	0%
311030 Motor Vehicle Taxes	41		13	15	0	***%			0	0%
312000 Penalty & Interest on	366	199	320	148	150	99%	150		150	100%
Group:	68,539	65,808	74,593	62,785	64,131	98%	64,363	0	64,363	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	172	166	211	282	150	188%	200		200	133%
Group:	172	166	211	282	150	188%	200	0	200	133%
Fund:	68,711	65,974	74,804	63,067	64,281	98%	64,563	0	64,563	100%

09/05/16
17:36:35

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 1 of 4
Report ID: B240

3010 GO BOND - POOL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
490100	General Obligation Bonds										
610	Principal	50,000	50,000	55,000	55,000	55,000	100%	55,000		55,000	100%
	O/S June 30, 2016 = \$180,000										
	Last payment 6/30/2019 FY										
	Prin - paid in June										
620	Interest	19,010	16,685	14,335	11,695	11,695	100%	9,000		9,000	77%
	Jan - \$4,500										
	June - \$4,500										
630	Paying Agent Fees/Bond Is	300	300	350	350	350	100%	350		350	100%
	Account:	69,310	66,985	69,685	67,045	67,045	100%	64,350	0	64,350	96%
	Fund:	69,310	66,985	69,685	67,045	67,045	100%	64,350	0	64,350	96%

09/05/16
17:36:16

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 2 of 4
Report ID: B250

3020 GO Street Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes 13.442 mills	74,674	74,002	82,896	75,350	78,866	96%	86,188		86,188	109%
311020 Personal Property Taxes	1,515	1,335	807	1,649	0	***%			0	0%
311030 Motor Vehicle Taxes	45		15	18	0	***%			0	0%
312000 Penalty & Interest on	410	225	359	177	200	89%	150		150	75%
Group:	76,644	75,562	84,077	77,194	79,066	98%	86,338	0	86,338	109%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	184	184	188	199	150	133%	175		175	116%
Group:	184	184	188	199	150	133%	175	0	175	116%
Fund:	76,828	75,746	84,265	77,393	79,216	98%	86,513	0	86,513	109%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

3020 GO Street Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
490100	General Obligation Bonds										
610	Principal	34,388	46,723	40,905	41,060	41,060	100%	41,587		41,587	101%
	Draw 2 - \$28,563.25 plus \$6,000										
	Draw 3 - \$2,738.86										
	Draw 4 - \$4,284.29										
	o/s balance as of 6/30/2016 = \$309,783.14										
620	Interest	2,554	1,676	1,494	2,224	2,224	100%	3,611		3,611	162%
	Int - Draw 2 - \$2,664.29 2016 FY rate = 1.20% was .65%										
	Draw 3 - \$369.96										
	Draw 4 - \$576.71										
	Account:	36,942	48,399	42,399	43,284	43,284	100%	45,198	0	45,198	104%
490500	Other Debt Service Payments										
610	Principal	33,675	34,336	35,009	35,695	35,695	100%	36,394		36,394	102%
	Intercap Loan Payments - \$364,449 original 8/26/2011										
	Aug - 18,119.05										
	Feb - 18,274.41										
	o/s balance as of June 30, 2015 = \$208,957.91										
620	Interest	4,240	3,054	2,709	2,946	2,946	100%	3,098		3,098	105%
	Intercap Loan interest - Feb 2016 - 1.55% (was 1.25% for last year)										
	Aug - \$1,610.57										
	Feb - \$1,487.08										
	Account:	37,915	37,390	37,718	38,641	38,641	100%	39,492	0	39,492	102%
	Fund:	74,857	85,789	80,117	81,925	81,925	100%	84,690	0	84,690	103%

09/05/16
17:36:16

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 3 of 4
Report ID: B250

3534 SID 34 FUND - 5th Avenue Water Main

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	5,714	5,598	5,830	5,599	5,715	98%	5,715		5,715	100%
Prin - water - \$1778.10 - matures 2025										
Int - water - \$921.75										
Prin - Sewer - \$1985.32										
Int - Sewer - \$1029.12										
Total - \$5714.29										
363040 Penalty & Interest			36	7	0	***%			0	0%
Group:	5,714	5,598	5,866	5,606	5,715	98%	5,715	0	5,715	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	11	10	14	14	0	***%			0	0%
Group:	11	10	14	14	0	***%	0	0	0	0%
Fund:	5,725	5,608	5,880	5,620	5,715	98%	5,715	0	5,715	100%

09/05/16
17:36:35

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 3 of 4
Report ID: B240

3534 SID 34 FUND - 5th Avenue Water Main

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
490300	Special Improvement District										
610	Principal	3,126	3,274	3,430	3,593	3,593	100%	3,764		3,764	105%
	Water Prin = 1778.10 matures 2025										
	Sewer Prin = 1985.32										
	Total 3,763.42										
620	Interest	2,588	2,440	2,284	2,122	2,122	100%	1,951		1,951	92%
	Water Int = 921.75										
	Sewer Int = 1029.12										
	Account:	5,714	5,714	5,714	5,715	5,715	100%	5,715	0	5,715	100%
	Fund:	5,714	5,714	5,714	5,715	5,715	100%	5,715	0	5,715	100%

09/05/16
17:36:16

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 4 of 4
Report ID: B250

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

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	6,394	3,847	4,018	3,537	3,802	93%	3,802		3,802	100%
Prin - Water - \$2154.35										
Int - Water - \$1116.82										
Prin - Sewer - \$348.68										
Int - Sewer - \$180.76										
Total - \$3,800.61										
363040 Penalty & Interest	224	23	10	8	0	***%			0	0%
Group:	6,618	3,870	4,028	3,545	3,802	93%	3,802	0	3,802	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	19	10	13	18	0	***%			0	0%
Group:	19	10	13	18	0	***%	0	0	0	0%
Fund:	6,637	3,880	4,041	3,563	3,802	94%	3,802	0	3,802	100%
Grand Total:	157,901	151,208	168,990	149,643	153,014		160,593	0	160,593	

09/05/16
17:36:35

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 4 of 4
Report ID: B240

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

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
490300	Special Improvement District										
610	Principal	2,079	2,178	2,281	2,390	2,390	100%	2,504		2,504	105%
	Water Prin = 2154.35										
	Sewer Prin = 348.68										
620	Interest	1,722	1,623	1,519	1,411	1,412	100%	1,298		1,298	92%
	Water Int = 1116.82										
	Sewer Int = 180.76										
	Account:	3,801	3,801	3,800	3,801	3,802	100%	3,802	0	3,802	100%
	Fund:	3,801	3,801	3,800	3,801	3,802	100%	3,802	0	3,802	100%
	Grand Total:	153,682	162,289	159,316	158,486	158,487		158,557	0	158,557	

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2017

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.

09/05/16
17:36:55

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 1 of 4
Report ID: B250

4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget

370000 INVESTMENT EARNINGS										
371010 Investment Earnings	117	136	278	356	250	142%	300		300	120%
Group:	117	136	278	356	250	142%	300	0	300	120%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating		30,000			0	0%			0	0%
Group:		30,000			0	0%	0	0	0	0%
Fund:	117	30,136	278	356	250	142%	300	0	300	120%

09/05/16
17:37:13

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 1 of 4
Report ID: B240

4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget

411200	FACILITIES ADMINISTRATION										
920	Buildings	21,837				0	0%			0	0%
930	New Improvements/Misc.					30,000	0%	20,000		20,000	67%
	alarm system in General Fund budget										
	HVAC City Hall - public works, council, manager										
931	Project Engineering	3,380				0	0%			0	0%
	Account:	25,217				30,000	0%	20,000	0	20,000	67%

430200	ROAD & STREET SERVICES										
930	New Improvements/Misc.					0	0%	10,000		10,000	*****%
	fire hall parking lot repairs										
	Account:					0	***%	10,000	0	10,000	*****%
	Fund:	25,217				30,000	0%	30,000	0	30,000	100%

09/05/16
17:36:55

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 2 of 4
Report ID: B250

4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
334125 Fish, Wildlife & Parks	31,238				0	0%			0	0%
Group:	31,238				0	0%	0	0	0	0%
360000 MISCELLANEOUS REVENUE										
365050 Cash in lieu of Parks			2,000	3,000	4,000	75%	3,000		3,000	75%
Diane Road - \$1,000 per unit prior to COA - for Horine Park, and Rose CUP - \$3000										
Group:			2,000	3,000	4,000	75%	3,000	0	3,000	75%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	1,721	1,646	2,074	2,573	2,000	129%	2,500		2,500	125%
Group:	1,721	1,646	2,074	2,573	2,000	129%	2,500	0	2,500	125%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	30,000				0	0%			0	0%
Group:	30,000				0	0%	0	0	0	0%
Fund:	62,959	1,646	4,074	5,573	6,000	93%	5,500	0	5,500	91%

09/05/16
17:37:13

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 2 of 4
Report ID: B240

4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget

460400	PARK & RECREATION SERVICES										
930	New Improvements/Misc.	59,050			23,760	90,000	26%	90,000		90,000	100%
	irrigation install - recommended locations by PW Dir: Depot Park, Railroad St										
	Ballfield and Fenholt park - \$40,000										
	Horine Park - Playground development - \$50,000, from cash in lieu began in 2016,										
	complete 2017										
	Account:	59,050			23,760	90,000	26%	90,000	0	90,000	100%
460445	SWIMMING POOL										
940	New Machinery & Equipmen			16,575		0	0%			0	0%
	Account:			16,575		0	***%	0	0	0	0%
	Fund:	59,050		16,575	23,760	90,000	26%	90,000	0	90,000	100%

%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

4020 CAPITAL PROJECTS FUND - General Equipment

Account	Actuals				Current	%	Prelim.	Budget	Final	%	
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget	
	12-13	13-14	14-15	15-16	15-16	15-16	16-17	16-17	16-17	16-17	
360000 MISCELLANEOUS REVENUE											
365000 Contributions and	205,763		31,564	1,805	0	***%				0	0%
366000 Miscellaneous			30,218	13,525	4,000	338%				0	0%
16 FY MMIA ins proceeds - vehicle received in 2016 FY, additional claim will include graphics, etc. approx. \$4,000											
Group:	205,763		61,782	15,330	4,000	383%	0	0		0	0%
370000 INVESTMENT EARNINGS											
371010 Investment Earnings	377	684	972	919	500	184%	900			900	180%
Group:	377	684	972	919	500	184%	900	0		900	180%
380000 OTHER FINANCING SOURCES											
381070 Proceeds from Loans	115,365				0	0%				0	0%
382000 Proceeds of General Fixed	4,275	790	1,500		0	0%				0	0%
383000 Interfund Operating	108,500	70,844			0	0%				0	0%
Group:	228,140	71,634	1,500		0	0%	0	0		0	0%
Fund:	434,280	72,318	64,254	16,249	4,500	361%	900	0		900	20%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

4020 CAPITAL PROJECTS FUND - General Equipment

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
410400	ADMINISTRATIVE SERVICES										
940	New Machinery & Equipmen				8,731	34,000	26%			0	0%
	city phone system - \$25,000 - on hold										
	Admin. Copier - \$9,000 (purchased in 2016 FY										
	Account:				8,731	34,000	26%	0	0	0	0%
420100	LAW ENFORCEMENT SERVICES										
361	Motor Vehicle M & R				7,076		0 ***%			0	0%
940	New Machinery & Equipmen	68,817		37,871	29,356	38,000	77%	46,000		46,000	121%
	Police vehicle on replacement cycle - 2011 Crown Vic replacement (2017 FY) - new car requires add'l equipment; all other vehicles stripped										
942	Replacement Machinery/Equ				40,705	38,000	107%			0	0%
	2016 Police Vehicle - insurance replacement for 2013 W totaled in Jan 2015										
	Base vehicle - \$31,218.64 - MMIA ins check rec'd May 2015 - \$30,218.44 (less \$1,000 deductible). Will submit claim for additional prep expenses, radio install, light bar, graphics, etc.										
	Account:	68,817		37,871	77,137	76,000	101%	46,000	0	46,000	61%
420400	FIRE PROTECTION & CONTROL										
940	New Machinery & Equipmen	322,762		47,040			0 0%			0	0%
	Account:	322,762		47,040			0 ***%	0	0	0	0%
430200	ROAD & STREET SERVICES										
940	New Machinery & Equipmen	14,446				7,500	0%	5,000		5,000	67%
	1/2 compressor for PWorks, bal in water and sewer										
	Account:	14,446				7,500	0%	5,000	0	5,000	67%
	Fund:	406,025		84,911	85,868	117,500	73%	51,000	0	51,000	43%

09/05/16
17:36:55

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 4 of 4
Report ID: B250

4040 CAPITAL PROJECTS FUND - Street Construction

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
365000 Contributions and				6,698	0	***%			0	0%
Group:				6,698	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	85	210	720	1,124	500	225%	1,000		1,000	200%
Group:	85	210	720	1,124	500	225%	1,000	0	1,000	200%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	66,866	75,000	122,814	203,203	203,203	100%	250,968		250,968	123%
17 FY: amount avail in General Fund w/carryover 4 mills = \$250,968										
Group:	66,866	75,000	122,814	203,203	203,203	100%	250,968	0	250,968	123%
Fund:	66,951	75,210	123,534	211,025	203,703	104%	251,968	0	251,968	123%
Grand Total:	564,307	179,310	192,140	233,203	214,453		258,668	0	258,668	

09/05/16
17:37:13

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 4 of 4
Report ID: B240

4040 CAPITAL PROJECTS FUND - Street Construction

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
931	Project Engineering				28,740		0 ***%			0	0%
950	City Construction	46,749			248,121	422,149	59%	405,078		405,078	96%
	City to determine priority based on condition and traffic demand - \$100,000										
	priority streets, alley paving - \$22,050,										
	8th ST East/1st Ave E - \$80,000										
	4th AVE - skim patch - \$30,000-\$40,000?										
	Total available with 4 carryover mills - \$405,078										
	Account:	46,749			276,861	422,149	66%	405,078	0	405,078	96%
	Fund:	46,749			276,861	422,149	66%	405,078	0	405,078	96%
	Grand Total:	537,041		101,486	386,489	659,649		576,078	0	576,078	

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2017

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.

FY16-17

Bond Coverage Calculation

Water

Maximum	\$	35,994.00
125%	\$	44,992.50
Est Op Rev *	\$	734,521.00
Est Op Exp **	\$	492,029.00
	\$	242,492.00
Difference		\$197,499.50

Sewer

Maximum	\$	234,056.00
125%	\$	292,570.00
Est Rev *	\$	1,029,194.00
Est Exp **	\$	736,453.00
	\$	292,741.00
Difference		\$171.00

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	\$	712,576.00	
Water Revenues (w/o PIF)	\$	674,521.00	\$ (38,055.00)
Sewer Expenses requiring Cash Outlay	\$	1,213,172.00	
Sewer Revenues (w/o PIF)	\$	969,694.00	\$ (243,478.00)

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

5210 WATER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343020 Water Administration Fee	530	375	250	250	250	100%	250		250	100%
343021 Metered Water Sales	568,839	557,177	624,486	629,144	554,000	114%	600,000		600,000	108%
343022 Water Testing Charge - \$2/per acct	3,618	3,646	3,738	3,856	3,900	99%	3,800		3,800	97%
343024 Sale of Materials,	12,867	31,117	39,484	35,201	28,000	126%	28,000		28,000	100%
343025 Water Permit Fees	600	1,450	1,885	1,350	1,200	113%	1,300		1,300	108%
343026 Water Connection Fees/New	4,688	7,844	8,720	6,920	6,000	115%	6,200		6,200	103%
343027 Repairs/Materials & includes \$42.50/per residential backflow, posted to UB accounts - \$12,000		1,420	15,676	15,033	9,000	167%	15,000		15,000	166%
343028 Late Charges/Disconnect &	11,524	10,408	9,489	9,050	10,000	91%	9,000		9,000	90%
Group:	602,666	613,437	703,728	700,804	612,350	114%	663,550	0	663,550	108%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	1,302	1,273	1,244	1,300	0	***%			0	0%
363020 Special Assmts - Bond P&I Prin = 3932.45 Int = 2038.57 SID 34 = 2699.85 SID 36 = 3271.17 Total P & I - \$5971 (prin posted to Adv to SID 34/36 accts) total cash budgeted	2,705	2,550	2,387	2,217	5,971	37%	5,971		5,971	100%
365100 Donated Infrastructure	6,667				0	0%			0	0%
366000 Miscellaneous	3	39		1,113	0	***%			0	0%
367000 Sale of Junk/Old Supplies			972		0	0%			0	0%
Group:	10,677	3,862	4,603	4,630	5,971	78%	5,971	0	5,971	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,321	3,939	5,786	5,636	4,500	125%	5,000		5,000	111%
Group:	3,321	3,939	5,786	5,636	4,500	125%	5,000	0	5,000	111%

09/05/16
17:37:46

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 2 of 5
Report ID: B250

5210 WATER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget

380000 OTHER FINANCING SOURCES										
382010 Sale of General Fixed					10,822	0%				0 0%
Sale of Ford F150 to Parks Dept., replacement budgeted (16FY), older water vehicle now going to Sewer (value?)										
383000 Interfund Operating				97,420	97,420	100%				0 0%
from Capital expansion fund for increase in capacity - 2" galvanized to 6" or 8"										
Group:				97,420	108,242	90%	0	0	0	0%
Fund:	616,664	621,238	714,117	808,490	731,063	111%	674,521	0	674,521	92%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
430500	Water Operating										
110	Salaries and Wages plus 34% of foreman position	80,769	68,631	85,078	83,556	98,237	85%	101,381		101,381	103%
120	Overtime	418	1,809	2,724	1,290	3,001	43%	4,142		4,142	138%
140	Employer Contributions	16,017	18,168	19,293	18,568	23,895	78%	23,967		23,967	100%
180	Health Insurance	27,384	28,587	29,749	30,246	34,958	87%	43,056		43,056	123%
210	Office Supplies	1,471	1,737	1,780	2,398	1,800	133%	2,400		2,400	133%
212	Small Equipment < \$5,000 hand tools \$1,500 truck warning lights - \$600 level monitor parshall plume \$4,500 1/2 tripod \$1,450	6,084	2,695	5,684	22,155	20,910	106%	9,500		9,500	45%
220	Operating Supplies	2,445	2,036	4,194	2,195	3,500	63%	3,500		3,500	100%
224	Janitorial/Cleaning Suppl		44	103	218	200	109%	220		220	110%
226	Clothing/Uniforms safety vests, uniform allowance paid under payroll for non-probationary	355	102	81	667	200	334%	1,000		1,000	500%
230	Waterline Supplies replacement meters, 10 yr replacement program not completed in recent years, significant bldg activity, 72 new accounts in 2015 FY, similar in 2017	21,545	36,485	62,760	44,546	50,000	89%	50,000		50,000	100%
231	Gas & Oil	4,630	4,173	4,467	3,112	4,900	64%	4,500		4,500	92%
232	Vehicle Parts tires for water truck	2,030	263	763	662	2,000	33%	2,000		2,000	100%
240	Repair & Maintenance Supp includes hydrant parts/hydrant replacements (2 hole hydrants and hydrants with no valve)	3,888	2,360	82	12,012	2,500	480%	25,000		25,000	1000%
310	Postage & Freight	3,933	4,176	3,311	4,501	5,000	90%	5,000		5,000	100%
318	U-DIG Services	292	274	451	382	450	85%	450		450	100%
331	Legal Notices water report	756	1,236	910	1,653	950	174%	1,750		1,750	184%
335	Membership & Dues DEQ certification, Water foundation, MT Rural water	711	548	588	520	600	87%	600		600	100%
340	Utility Services garbage	891	963	1,028	1,037	1,100	94%	1,100		1,100	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
341	Electric Utility	39,438	40,763	42,912	49,056	43,000	114%	50,000		50,000	116%
342	Water & Sewer	607	973	644	659	1,000	66%	800		800	80%
344	Gas Utility	722	946	758	593	900	66%	850		850	94%
345	Phone & Fax	3,893	3,574	3,854	3,980	4,000	100%	4,200		4,200	105%
350	Legal Services/Contract	8,220	5,799	5,857	6,052	6,130	99%	6,500		6,500	106%
351	Litigation Services based on claims					2,000	0%	3,000		3,000	150%
353	Audit 2016 FY audit leave at same level, complete 2015 FY	6,200	3,513	4,910	1,695	5,000	34%	8,000		8,000	160%
354	Engineering/Consulting misc projects - project engineering w/cost of lines Water update - PER - \$70,000	1,516	2,277	3,579	9,825	27,500	36%	75,000		75,000	273%
355	Data Processing Services added: arc view help Microcomm service - \$1,125 16-17	4,048	4,218	3,090	4,490	4,500	100%	6,000		6,000	133%
357	Employee Services	262	328	266	267	500	53%	300		300	60%
360	Maintenance & Repair	867	312	382	222	2,000	11%	1,000		1,000	50%
361	Motor Vehicle M & R	847	861	1,291	206	2,500	8%	2,500		2,500	100%
363	Office Maintenance/Agreem BMS software - 1/3 acct, 1/3 payroll, 1/3 budget prep, 1/3 fixed assets, 1/3 cash receipting, 1/2 auto meter read, 1/2 UB billing, 1/2 ACH UB - 106, 1/2 Email bills - Total = 4203 Etime - 42 Copier maint - \$2500	2,694	4,238	6,015	5,456	6,524	84%	6,745		6,745	103%
366	Building Maintenance & Re water shop lighting	29	3,510			1,000	0%	1,500		1,500	150%
380	Training & Certification training	1,074	469	1,990	1,574	2,000	79%	2,000		2,000	100%
390	Other Purchased Services railroad easements, tapping tool rental	7,411	1,369	1,289	2,468	1,500	165%	2,500		2,500	167%
391	DEQ Permit \$2 per connection Cedar Dam Permit \$488	3,978	3,712	3,712	4,362	4,500	97%	4,500		4,500	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
392	Leak Detection need to add: locate and brushout 16" trunk line from reservoir to alum. city ? install leak detection monitoring tubes on 16" trunk line ?	2,039		4,980		5,000	0%	5,000		5,000	100%
394	Sampling & Testing	3,487	4,055	1,320	2,014	4,000	50%	3,500		3,500	88%
399	Other Contracted Services Standby power? \$15,000 Backflow Testing \$42.5/each - 300 customers = \$12,750	2,858	5,442	13,445	17,052	44,000	39%	28,000		28,000	64%
810	Losses (Bad debt expense)	119		686	601	500	120%			0	0%
931	Project Engineering projects for line upgrade, Riverwood SID				84,858	12,000	707%	15,000		15,000	125%
934	Replacement/Improvements Riverwood?				241,492	125,000	193%			0	0%
940	New Machinery & Equipmen New reader \$10,550 plus touch reader \$530 = \$11,080 Shared generator/light - \$3,000 1/4 compressor - \$2500 1-ton service truck \$28,500 (state bid) add truck service body - \$9500				65,990	64,100	103%	55,000		55,000	86%
	Account:	263,928	260,646	324,026	732,630	623,355	118%	561,461	0	561,461	90%
430560	Administration										
110	Salaries and Wages	36,506	31,084	33,666	35,532	41,264	86%	42,506		42,506	103%
140	Employer Contributions	6,442	5,837	6,519	6,763	7,689	88%	7,922		7,922	103%
180	Health Insurance	3,589	799	4,154	4,440	4,440	100%	4,957		4,957	112%
190	Deferred Comp	1,325	985	924	981	1,430	69%	1,472		1,472	103%
	Account:	47,862	38,705	45,263	47,716	54,823	87%	56,857	0	56,857	104%
430570	Water Customer Accounting & Collection										
110	Salaries and Wages	32,536	35,232	36,699	38,623	38,329	101%	34,649		34,649	90%
120	Overtime	220	418	721	700	837	84%	1,352		1,352	162%
140	Employer Contributions	5,463	6,327	6,531	6,719	6,804	99%	6,101		6,101	90%
180	Health Insurance	6,165	6,458	11,310	12,883	12,883	100%	12,883		12,883	100%
190	Deferred Comp	1,706	1,777	355		0	0%			0	0%
	Account:	46,090	50,212	55,616	58,925	58,853	100%	54,985	0	54,985	93%

09/05/16
17:38:06

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 4 of 11
Report ID: B240

5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
490200	Revenue Bonds, Series 2000										
620	Interest	1,017				0	0%			0	0%
	Account:	1,017				0	***%	0	0	0	0%
490210	Revenue Bonds, Series 2005										
610	Principal					25,000	0%	26,000		26,000	104%
	\$253,000 o/s at June 30th, pd off in 2025										
	\$13,000 payable Jan and \$13,000 in June										
620	Interest	9,918	7,200	6,660	6,120	6,120	100%	5,547		5,547	91%
	2.25% - Jan - \$2846.25										
	June - \$2,700.00										
	Account:	9,918	7,200	6,660	6,120	31,120	20%	31,547	0	31,547	101%
510330	Comprehensive Liability Insurance										
510	Insurance	10,368	7,396	7,759	8,372	8,372	100%	8,226		8,226	98%
	16-17 prop ins - \$1,859										
	16-17 Liab ins program - \$6,367 (mod factor from 1.10 to 1.11 less rebate)										
	Account:	10,368	7,396	7,759	8,372	8,372	100%	8,226	0	8,226	98%
510400	Depreciation										
830	Depreciation - Closed to	229,729	229,605	228,195		230,000	0%	230,000		230,000	100%
	Account:	229,729	229,605	228,195		230,000	0%	230,000	0	230,000	100%
	Fund:	608,912	593,764	667,519	853,763	1,006,523	85%	943,076	0	943,076	94%

09/05/16
17:37:46

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 3 of 5
Report ID: B250

5211 WATER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343029 Plant Investment Fees 16 FY included \$42,000 hotel	28,592	71,409	122,211	111,477	65,000	172%	65,000		65,000	100%
Group:	28,592	71,409	122,211	111,477	65,000	172%	65,000	0	65,000	100%
360000 MISCELLANEOUS REVENUE										
366000 Miscellaneous	338				0	0%			0	0%
Group:	338				0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,880	3,633	4,894	7,081	4,500	157%	6,500		6,500	144%
Group:	3,880	3,633	4,894	7,081	4,500	157%	6,500	0	6,500	144%
Fund:	32,810	75,042	127,105	118,558	69,500	171%	71,500	0	71,500	102%

09/05/16
17:38:06

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 5 of 11
Report ID: B240

5211 WATER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget

521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds				97,420	97,420	100%			0	0%
	% of water line upgrades that resulted in expansion of service and not just repair/maintenance (cost of main)										
	-Riverwood?										
	Account:				97,420	97,420	100%	0	0	0	0%
	Fund:				97,420	97,420	100%	0	0	0	0%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

5310 SEWER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343030 Sewer Administrative Fees	125	377	500	250	400	63%	250		250	62%
343031 Sewer Service Charges	936,242	928,228	961,941	941,635	935,000	101%	940,000		940,000	100%
343032 Sewer Connection Fees/New	1,800	4,200	5,550	4,350	4,000	109%	4,000		4,000	100%
343033 Sewer Permit Fees	600	1,350	1,850	1,450	1,400	104%	1,400		1,400	100%
343035 Sale of Materials,	844	4,336	2,429	1,944	0	***%			0	0%
343038 Disposal Fee Agreements increased for high strength charges, to be billed qrtly	2,577	2,520	8,888	15,663	7,800	201%	12,000		12,000	153%
Group:	942,188	941,011	981,158	965,292	948,600	102%	957,650	0	957,650	100%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	2,395	2,778	2,705	2,839	0	***%			0	0%
363020 Special Assmts - Bond P&I Prin = 2334.00 Int = 1209.88 SID 34 = 3014.44 SID 36 = 529.44 Total Prin/Int budgeted - \$3543.88 (Prin payments posted to Adv to SID 34/36 @ year end)	1,605	1,513	1,417	1,316	3,544	37%	3,544		3,544	100%
Group:	4,000	4,291	4,122	4,155	3,544	117%	3,544	0	3,544	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	5,718	6,180	7,620	10,238	7,000	146%	8,500		8,500	121%
Group:	5,718	6,180	7,620	10,238	7,000	146%	8,500	0	8,500	121%
380000 OTHER FINANCING SOURCES										
382030 Gain or Loss on Sale of	2,880				0	0%			0	0%
383000 Interfund Operating 16FY: 3rd Ave West extension - \$33,000 17FY - no planned expansions			120,029	55,000	55,000	100%			0	0%
Group:	2,880		120,029	55,000	55,000	100%	0	0	0	0%
Fund:	954,786	951,482	1,112,929	1,034,685	1,014,144	102%	969,694	0	969,694	95%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
430600	Sewer Operating										
110	Salaries and Wages 2% of st operators based on 250 hours to clean sewer mains, 34% foreman	126,491	127,126	125,736	136,251	140,142	97%	145,336		145,336	104%
120	Overtime WWTP operator on duty seven days/week	5,294	5,610	6,120	5,889	7,213	82%	7,945		7,945	110%
140	Employer Contributions	25,008	28,700	30,113	29,894	33,295	90%	34,375		34,375	103%
180	Health Insurance	34,664	49,050	40,551	40,866	43,611	94%	51,717		51,717	119%
210	Office Supplies	1,731	1,947	2,237	2,039	2,500	82%	2,500		2,500	100%
212	Small Equipment < \$5,000 Vac trap and root cutter, nozzle - \$4,500 1/3 tripod cost - \$710 Gas monitor - \$600 misc small tools irrigation water wheel - \$895	801	11,492	2,693	3,189	15,110	21%	9,500		9,500	63%
220	Operating Supplies	5,175	2,989	4,176	6,991	6,500	108%	7,000		7,000	108%
221	Chemicals	30,940	33,340	27,938	30,389	34,000	89%	34,000		34,000	100%
222	Lab Supplies	2,074	3,450	5,805	4,871	7,000	70%	7,000		7,000	100%
224	Janitorial/Cleaning Suppl	187	626	384	504	500	101%	520		520	104%
226	Clothing/Uniforms safety vests, hardhats, emblems on clothing	460	147	57	205	250	82%	500		500	200%
231	Gas & Oil	5,569	4,818	5,488	3,536	5,600	63%	4,500		4,500	80%
232	Vehicle Parts	1,207	1,721	2,076	261	3,000	9%	3,000		3,000	100%
240	Repair & Maintenance Supp pumps - rebuild \$15,000, UV bulbs and quartz sleeves \$4,500	13,737	22,286	22,239	43,048	25,000	172%	25,000		25,000	100%
310	Postage & Freight	3,970	4,171	3,374	4,340	4,000	109%	4,400		4,400	110%
318	U-DIG Services	292	274	452	382	450	85%	450		450	100%
331	Legal Notices	93	1,873		409	500	82%	500		500	100%
335	Membership & Dues DEQ certification	601	268	548	270	600	45%	600		600	100%
340	Utility Services garbage	677	711	731	737	750	98%	760		760	101%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
341	Electric Utility	67,880	67,168	67,409	71,943	70,000	103%	73,000		73,000	104%
342	Water & Sewer	2,142	1,307	1,674	2,059	1,800	114%	2,200		2,200	122%
344	Gas Utility	5,732	6,802	5,244	4,335	7,000	62%	6,500		6,500	93%
345	Phone & Fax	7,249	6,532	4,469	3,343	5,000	67%	4,000		4,000	80%
350	Legal Services/Contract	9,220	5,799	5,857	6,052	6,130	99%	6,500		6,500	106%
351	Litigation Services	33				2,000	0%	3,000		3,000	150%
353	Audit	6,200	3,513	4,910	1,695	5,000	34%	8,000		8,000	160%
	2016 FY audit leave at same level, balance of 2015 FY										
354	Engineering/Consulting	33	2,277	2,741	2,967	30,000	10%	52,500		52,500	175%
	misc projects - \$2500										
	WWTP upgrade - \$50,000 for 2017 FY portion, est completion in 2018										
355	Data Processing Services	4,612	4,828	2,267	3,979	9,250	43%	9,500		9,500	103%
	Intellisys upgrade Asset Management Software upgrade \$2,549.25 and \$600 software support (Maintenance View)										
	Microcomm Telemetry Service contract - \$4,250										
	arc view asst - \$2,000										
357	Employee Services	364	414	575	400	575	70%	500		500	87%
360	Maintenance & Repair	7,834	25,738	10,597	6,011	15,000	40%	36,600		36,600	244%
	sandblast steel tank -clarifier - \$32,000										
	p bldg waste valve replacement - \$1600										
361	Motor Vehicle M & R	10	94	1,163	268	1,000	27%	1,000		1,000	100%
363	Office Maintenance/Agreem	2,694	4,238	6,036	9,727	10,816	90%	11,537		11,537	107%
	BMS - total \$4203 -1/3 acct, 1/3 budget prep, 1/3 payroll, 1/3 fixed assets, 1/3 cash receipting, 1/2 auto read, 1/2 UB billing, 1/2 ACH UB, 1/2 Email bills										
	ETime - 84										
	Copier maint - \$2500										
	Microcomm service agreement - \$4,250										
	Microcomm programming - \$500										
366	Building Maintenance & Re	3,561	2,964	2,535	6,690	5,000	134%	22,000		22,000	440%
	shop heater replacement - \$3,800										
	AC for Lab - \$4,500										
	contact chamber decking repair - \$5400										
	shop roof - \$7,782										
380	Training & Certification	1,061	677	1,859	1,216	2,200	55%	2,200		2,200	100%
390	Other Purchased Services	2,312	6,878	11,613	5,491	12,000	46%	12,000		12,000	100%
	railroad leases, quality control services and analytic balance										
	Kturbo service - \$9,900										

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
391	DEQ Permit	1,500	1,500	2,625	1,125	2,625	43%	2,625		2,625	100%
393	Line Monitoring, Cleaning			430		500	0%			0	0%
394	Sampling & Testing	8,510	9,510	7,191	7,155	8,000	89%	8,000		8,000	100%
395	Landfill Services	13,625	13,207	6,214	6,218	8,000	78%	8,000		8,000	100%
399	Other Contracted Services	352	1,475	3,410	1,045	5,000	21%			0	0%
400	Raw Materials	1,300	384	107		0	0%			0	0%
810	Losses (Bad debt expense)	65		1,675	951	500	190%	1,000		1,000	200%
930	New Improvements/Misc. Van's and 3rd Ave West, paid from 5311, project not completed in 2015 FY - completed in 2016 FY				61,121	45,000	136%			0	0%
931	Project Engineering Van's extension, 3rd Ave West extension, paid from 5311, not completed in 2015 FY Riverwood				5,065	10,000	51%	15,000		15,000	150%
934	Replacement/Improvements UV building and engineering - balance - \$28,500 Grit pumps - \$50,000 Sludge Storage basin mixer - \$40,000 porta potty/jet rodder manhole and pad \$5,000 Lift station generator set up \$25,000 (gen donated by DNRC) MLR piping valves - \$12,050 submersible mag meter EQ line plus plc connect - \$10,000				70,994	163,940	43%	170,550		170,550	104%
940	New Machinery & Equipmen 1/2 generator/emergency light - \$3,000 Mixed Liquor submersible mag meter plus plc connections - \$10,000 1/4 compressor - \$2500 trailer for generator - \$5,000 Water truck purch undepr value - \$10,000				36,447	53,750	68%	40,000		40,000	74%
	Account:	405,260	465,904	431,319	630,368	810,107	78%	835,815	0	835,815	103%
430610	Sewer Administration										
110	Salaries and Wages	36,505	31,085	33,666	35,534	41,264	86%	42,506		42,506	103%
140	Employer Contributions	6,430	5,837	6,519	6,763	7,689	88%	7,922		7,922	103%
180	Health Insurance	3,589	799	3,112	4,440	4,440	100%	4,957		4,957	112%
190	Deferred Comp	1,325	985	924	982	1,430	69%	1,472		1,472	103%
	Account:	47,849	38,706	44,221	47,719	54,823	87%	56,857	0	56,857	104%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
430670	Sewer Customer Accounting & Collection										
110	Salaries and Wages	32,532	35,204	36,697	38,616	38,329	101%	34,649		34,649	90%
120	Overtime	219	417	718	696	837	83%	1,352		1,352	162%
140	Employer Contributions	5,462	6,325	6,530	6,717	6,804	99%	6,101		6,101	90%
180	Health Insurance	6,164	6,457	11,308	12,880	12,883	100%	12,883		12,883	100%
190	Deferred Comp	1,706	1,777	355		0	0%			0	0%
	Account:	46,083	50,180	55,608	58,909	58,853	100%	54,985	0	54,985	93%
490200	Revenue Bonds, Series 2000										
610	Principal					155,000	0%	157,000		157,000	101%
	O/S at June 30th = \$648,000 - paid off June 2020										
	Jan - \$78,000										
	June - \$79,000										
620	Interest	14,949	21,320	18,330	15,290	15,290	100%	12,180		12,180	80%
	2.0% - Jan - 6,480										
	June - \$5,700										
	Account:	14,949	21,320	18,330	15,290	170,290	9%	169,180	0	169,180	99%
490215	Revenue Bonds, Series 2009										
610	Principal					36,000	0%	36,000		36,000	100%
	2009 B - 18,000 - o/s at June 30th = \$239,000, paid off 6/2030										
	2009 C - 18,000 - o/s at June 30th = \$316,000 paid off 6/2030										
620	Interest	33,552	13,114	12,454	11,779	11,779	100%	11,104		11,104	94%
	2009 C - 3.0% - Jan - \$4740 June - \$4,605 = \$9,345 total										
	2009B - .75% - Jan - \$896.25 June - \$862.5 = \$1,758.75										
	Account:	33,552	13,114	12,454	11,779	47,779	25%	47,104	0	47,104	99%
490500	Other Debt Service Payments										
610	Principal					25,080	0%	25,394		25,394	101%
	InterCap Loan on Truck - \$124,625 orig. 7/6/2012										
	Outstanding June 30, 2016 = \$38,031.81, pd off Aug 2017										
	Aug - 12,658.50										
	Feb - 12,735.45										
620	Interest	953	1,062	817	710	710	100%	491		491	69%
	InterCap Loan, int set at 1.55% Feb 2016, was 1.25%:										
	Aug - 293.14										
	Feb - 197.72										
	Account:	953	1,062	817	710	25,790	3%	25,885	0	25,885	100%

09/05/16
17:38:06

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 10 of 11
Report ID: B240

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
510330	Comprehensive Liability Insurance										
510	Insurance	23,404	20,564	23,595	24,229	24,231	100%	23,846		23,846	98%
	16-17 property insurance - \$15,234										
	16-17 Liab program insurance - \$8,612 (mod factor from 1.10 to 1.11 less rebate)										
	Account:	23,404	20,564	23,595	24,229	24,231	100%	23,846	0	23,846	98%
510400	Depreciation										
830	Depreciation - Closed to	498,500	499,523	498,154		570,000	0%	510,000		510,000	89%
	Account:	498,500	499,523	498,154		570,000	0%	510,000	0	510,000	89%
	Fund:	1,070,550	1,110,373	1,084,498	789,004	1,761,873	45%	1,723,672	0	1,723,672	98%

09/05/16
17:37:46

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 5 of 5
Report ID: B250

5311 SEWER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343039 Plant Investment Fees To 16FY hotel approx \$60,000	27,134	71,584	112,803	129,218	62,000	208%	68,000		68,000	109%
Group:	27,134	71,584	112,803	129,218	62,000	208%	68,000	0	68,000	109%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	2,799	2,313	3,182	3,905	3,000	130%	3,500		3,500	116%
Group:	2,799	2,313	3,182	3,905	3,000	130%	3,500	0	3,500	116%
Fund:	29,933	73,897	115,985	133,123	65,000	205%	71,500	0	71,500	110%
Grand Total:	1,634,193	1,721,659	2,070,136	2,094,856	1,879,707		1,787,215	0	1,787,215	

09/05/16
17:38:06

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 11 of 11
Report ID: B240

5311 SEWER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
521531	Transfer to Sewer										
820	Transfers to Other Funds			120,029	55,000	55,000	100%			0	0%
	transfer to 5310 for projects										
	2014-15 FY - actual \$120,029, balance of Frontage Rd and 3rd Ave West										
	2017 FY no planned exp projects in fund 5310										
	Account:			120,029	55,000	55,000	100%	0	0	0	0%
	Fund:			120,029	55,000	55,000	100%	0	0	0	0%
Grand Total:											
		1,679,462	1,704,137	1,872,046	1,795,187	2,920,816		2,666,748	0	2,666,748	

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

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

Improvement Type	Item	Cost	Dept	Source of Funds	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Future
Water Fund #5210										
Machinery/Equipment	Generator sh w/sewer Reader/touch reader	\$ 3,000	Water	Water Service Revenue	\$ 3,000					
			Water	Water Service Revenue	\$11,500					
	Compressor - 1/4	\$ 2,500	Water	Water Service Revenue	\$ 2,500					
	Truck replacement (6 yr)	\$ 38,000	Water	Water Service Revenue	\$ 38,000					\$ 38,000
	Backhoe (1/3 shared)	\$ -	Water	Water Service Revenue						\$ 80,000
	Water Shop Relocation	\$ -	Water	Water Service Revenue	\$ -					\$ 190,000
	Total Equipment	\$ 55,000			\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 308,000
Water Fund #5210										
		\$ -	Water							
		\$ -	Water	Water Service Revenue						
		\$ -	Water	Water Service Revenue						
	Total Project	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Expansion Fund #5211										
		\$ -	Water	PIF						
		\$ -	Water	PIF						
		\$ -	Water	PIF	\$ -					
		\$ -	Water	PIF						
	Riverwood Extension	\$ 174,000	Water	SID/PIF		\$ 174,000				
	Replace 20" line	\$ -		PIF/Loan						\$ 946,000
	Third Water Well - West	\$ -	Water	PIF/Loan		\$ -				\$ 620,000
	Elevated Water Tank - West	\$ -	Water	PIF/Loan				\$ -		\$ 1,750,000
	Total Improvements	\$ 174,000			\$ -	\$ 174,000	\$ -	\$ -	\$ -	\$ 3,316,000
GRAND TOTALS		\$ 229,000			\$ 55,000	\$ 174,000	\$ -	\$ -	\$ -	\$ 3,624,000

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2017

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: 2016 - 2017

7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	12-13	13-14	14-15	15-16	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	74,152	72,893	79,471	71,136	74,494	95%	75,202		75,202	100%
Tax levy to equal \$91,790 in funding with all other sources, part of 15-10-420, MCA maximum levy, used 11.729 mills										
311020 Personal Property Taxes	1,511	1,324	794	1,572	0	***%			0	0%
311030 Motor Vehicle Taxes	45		14	17	0	***%			0	0%
312000 Penalty & Interest on	417	223	355	168	200	84%	150		150	75%
Group:	76,125	74,440	80,634	72,893	74,694	98%	75,352	0	75,352	100%
330000 INTERGOVERNMENTAL REVENUES										
335050 Insurance Premium	9,749	10,004	10,044	9,104	10,000	91%	9,100		9,100	91%
335230 State Entitlement	6,044	6,622	6,921	7,096	7,096	100%	7,338		7,338	103%
includes growth at .341										
Group:	15,793	16,626	16,965	16,200	17,096	95%	16,438	0	16,438	96%
Fund:	91,918	91,066	97,599	89,093	91,790	97%	91,790	0	91,790	100%

09/05/16
17:38:46

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2016 - 2017

Page: 1 of 2
Report ID: B240

7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		12-13	13-14	14-15	15-16	Budget	Exp.	Budget	Changes	Budget	Budget
420400	FIRE PROTECTION & CONTROL										
130	Employee Benefits					91,790	0%	91,790		91,790	100%
	per actuarial report - will get new actuarial completed in 2017 FY										
	Account:					91,790	0%	91,790	0	91,790	100%
	Fund:					91,790	0%	91,790	0	91,790	100%

CITY OF COLUMBIA FALLS

TAX INFORMATION
2016-17 FY

REQUIRED AND SUPPLEMENTAL

EXHIBIT A

FY 2016-17
FINAL TAX LEVY SCHEDULE

Assessed Valuation: \$ 391,255,650
 Tax Valuation: \$ 6,411,624
 1 Mill Yields (10): \$ 6,411.624

(4)-(2) Carry-over	[1] Appropriation	[2] Resources Reserve	[3]=[1]+[2] Total Requirements	[4] Resources Available (Cash Plus receivables less current liabilities)	[5] Non-Tax Revenues	[6]=[4]+[5] Total Non-Tax Resources	[7]=[3]-[6] Property Tax Revenues	[8]=[6]+[7] Total Resources	[9]=[7]-[10] Mill Levy
550,928	1000 General	3,057,600	3,590,320	1,083,648	1,414,424	2,498,072	1,092,246	3,590,318	170.354
0	2190 Insurance	0	0	0	0	0	0	0	0.000
0	2250 Planning & Zoning	0	0	0	0	0	0	0	0.000
0	2370 PERS	0	0	0	0	0	0	0	0.000
0	7120 Fire Relief Pension	91,790	91,790	0	16,588	16,588	75,202	91,790	11.729
	SUBTOTAL							See Mill Levy Limitations Schedule 1,167,448	182.083

VOTED & SPECIAL LEVIES									
8,111	Permissive 2372	132,900	166,179	41,390	0	41,390	124,789	166,179	19.463
-213	Pool GO Bond	64,350	87,350	22,787	350	23,137	64,213	87,350	10.015
-1,823	Street construction Bond	84,690	127,690	41,177	325	41,502	86,188 #	127,690	13.442
	SUBTOTAL							\$ 275,190 Special Mill Levies	42.920
	TOTAL	\$ 3,431,330	\$ 4,063,329	\$ 1,189,002	\$ 1,431,687	\$ 2,620,689	\$ 1,442,638	\$ 4,063,327	225.003
	TOTAL TAX								TOTAL MILLS

**General Fund Cash Reserve Minimum:

Total Appropriations	\$ 3,057,600
% of Operating Reserve	\$ 3,057,600
	20%
	\$ 611,520 AVAILABLE-\$532,720
	17.42%

\$ 1,086,811.00	2015-16 max levy
\$ 1,141,803.00	2016-17 max levy
\$ 54,992.00	increase
\$ 49,558	newly taxable
\$ 5,434	inflation increase

EXHIBIT B NON-LEVIED FUNDS - FINAL SUMMARY SCHEDULE									
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	Fiscal Year: 2016-2017	
								[6]=[4]+[5] Total Resources	
-11,733	2394	Building Code Enforcement Program	102,867	79,688	182,555	67,955	114,600	182,555	
20,072	2400	Special Lighting Districts	54,255	20,000	74,255	40,072	34,183	74,255	
53,670	2500	Street Maintenance District	390,230	175,995	566,225	229,665	336,560	566,225	
-124,695	2700	Cedar Creek Trust	45,000	652,585	697,585	527,890	169,695	697,585	
55,521	2805	Youth Recreation Grant MT DOC	88,000	0	88,000	0	88,000	88,000	
0	2820	Gas Tax	147,106	0	147,106	55,521	91,585	147,106	
0	2917	Crime Victims Program	4,600	0	4,600	0	4,600	4,600	
7,627	2940	CDBG-Home Program Grant	7,627	0	7,627	7,627	0	7,627	
0	3534	SID 34	5,715	324	6,039	324	5,715	6,039	
0	3536	SID 36	3,802	1,293	5,095	1,293	3,802	5,095	
29,700	4000	C.I.P. General Improvements	30,000	24,197	54,197	53,897	300	54,197	
84,500	4010	C.I.P. Park Improvements/Equipment	90,000	284,199	374,199	368,699	5,500	374,199	
50,100	4020	C.I.P. General Machinery & Equipment	51,000	68,528	119,528	118,628	900	119,528	
153,110	4040	C.I.P. Street Construction	405,078	0	405,078	153,110	251,968	405,078	
38,555	5210	Water Operating Fund (1)	713,076	796,044	1,509,120	834,599*	674,521	1,509,120	
-71,500	5211	Water Capital Expansion Fund	0	1,064,019	1,064,019	992,519*	71,500	1,064,019	
243,978	5310	Sewer Operating Fund (2)	1,213,672	1,269,019	2,482,691	1,512,997**	969,694	2,482,691	
-71,500	5311	Sewer Capital Expansion Fund	0	627,977	627,977	556,477**	71,500	627,977	
		TOTAL	\$ 3,352,028	\$ 5,063,868	\$ 8,415,896	\$ 5,521,272	\$ 2,894,623	\$ 8,415,895	
	5210	Water Fund*							
		Water Fund Operating	\$ 241,244	5310 Sewer Fund**					
		Water Capital Projects (New)	\$ 311,293	Sewer Fund Operating			\$ 13,107		
		Water Bond Debt Req'd Reserve	\$ 35,308	Sewer Capital Projects (New)			\$ 313,867		
		Water Depreciation Reserve	\$ 246,754	Sewer -Restricted Project (EDU increase)			\$ 729,972		
				Sewer Bond Debt Reserve			\$ 256,051		
				Sewer Depreciation Reserve			\$ 200,000		
	5211	Water Expansion Projects (New)	\$ 992,519						
		(1) Does not include Depreciation Expense - \$230,000	\$ 1,827,118	5311 Sewer Expansion Projects (New)			\$ 556,477	5311	
		(2) Does not include Depreciation Expense - \$510,000					\$ 2,069,474		
		Total - Levied/Non-Levied Schedule		\$ 6,783,358					
		Total with Depreciation Expense		\$ 7,523,358					



2016 Certified Taxable Valuation Information
(15-10-202, MCA)
Flathead County
CITY OF COLUMBIA FALLS

Certified values are now available online at property.mt.gov/cov

1. 2016 Total Market Value ¹	\$	391,255,650
2. 2016 Total Taxable Value ²	\$	6,534,843
3. 2016 Taxable Value of Newly Taxable Property	\$	278,285
4. 2016 Taxable Value less Incremental Taxable Value ³	\$	6,411,624
5. 2016 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2)	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
COLUMBIA FALLS URD (A	2,019,516	1,896,297	123,219
COLUMBIA FALLS INDUS'	60,165	62,035	- ^

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

Total Incremental Value	\$	123,219
-------------------------	----	---------

Preparer Holly Dale

Date 8/1/2016

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

²Taxable value is calculated after abatements have been applied

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

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

For Information Purposes Only

2016 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	\$	773
II. Total value exclusive of "newly taxable" property	\$	0

**DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS
UNDER SECTION 15-10-420, MCA
AGGREGATE OF ALL FUNDS
FYE JUNE 30, 2017
CITY OF COLUMBIA FALLS**

Cells that contain formulas and are locked from changes SALMON
SHADED CELLS
Enter amounts in YELLOW SHADED
CELLS

EXPLANATION
REFERENCE

MAXIMUM PROPERTY TAXES AUTHORIZED:

Ad valorem tax revenue authorized to be assessed prior year (from prior year's determination form - (8a))		1,086,811	(1)
<i>Add:</i> FISCAL YEAR 2017 INFLATION ADJUSTMENT @ 0.50%	5,434	5,434	(2)
<i>Less:</i> Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds) (enter as negative number)		0	(3)
Adjusted ad valorem tax revenue		1,092,245	(4)

CURRENT YEAR LEVY COMPUTATION:

!!NEW!!- Change from Prior Years' Format!

In Rows (5), (5a), (5c) & (5d), PLEASE ENTER TAXABLE VALUES, AS WHOLE NUMBERS, DIRECTLY FROM DEPT. OF REVENUE CERTIFIED TAXABLE VALUATION INFORMATION form - "Per Mill" values will auto-calculate.

Enter 'Total Taxable Value' amount- from Department of Revenue <i>Certified Taxable Valuation Information form, line # 2.</i>	6,534,843	6,534,843	(5)
<i>Less:</i> Enter 'Total Incremental Value' of all tax increment financing districts (TIF Districts) amount - from Department of Revenue <i>Certified Taxable Valuation Information form, line # 6 (enter as negative)</i>	(123,219)	(123,219)	(5a)
Adjusted taxable value per mill (adjusted for removal of TIF per mill incremental district value)		6,411.624	(5b)
<i>Less:</i> Enter 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information form, line # 3 (enter as negative)</i>	(278,285)	(278,285)	(5c)
<i>Less:</i> Enter 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information form, line # 5 (enter as negative)</i>		0.000	(5d)
Adjusted Taxable value per mill		6,133.339	(6)
Authorized mill levy under Section 15-10-420, MCA		178.08	(7)
Adjusted taxable value per mill		6,133.339	(8)
<i>Add:</i> Newly taxable property per mill value	278,285		
Taxable value per mill of net and gross proceeds (Class 1 & 2 properties)	0.000	278,285	(5e)
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)		6,411.624	(5b)
Authorized mill levy under Section 15-10-420, MCA		178.08	(7)
Current property tax revenue authorized limitation		1,141,803	(8a)

RECAPITULATION:

Adjusted ad valorem tax revenue		1,092,245	(4)
Amount attributable to newly taxable property		49,558	(9)
Amount attributable to net/gross proceeds		0	(10)
Current property tax revenue authorized limitation		1,141,803	(8a)

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

The Determination of Tax Revenue and Mill Levy Limitations form (Levy Comp. Form) computes the authorized mill levy and tax revenue authorized limitation per 15-10-420, MCA.

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the **previous year authorized** levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA and taken from the **prior year's Determination of Tax Revenue and Mill Levy Limitations Form item (8a)**.

Note: Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for permissive health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) **are not to be included**.

Use the amount applicable to the prior year levy you were authorized to mill (item 8a) not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

****Note: Levies must be figured separately for funds that are not entity-wide. Examples: road fund and rural districts.**

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous year's mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA. **Enter as a negative.**

(4) This amount is the net of items (1) through (3)

(5) The Taxable Value **per Mill** is determined by dividing the '*Total Taxable Value*' by 1000. '*Total Taxable Value*' is located on line 2 of the Certified Taxable Valuation Information sheet supplied by the Dept of Revenue.

(5a) The **per mill incremental value** of all tax increment financing districts (TIF) is determined by dividing the '*Total Incremental Value*' by 1000. '*Total Incremental Value*' of all TIF Districts is located on line 6, at bottom of far right column, of the Certified Taxable Valuation Information sheet supplied by the Dept of Revenue. **Enter as a negative number.**

(5b) This amount is the computed mill value after removal of the tax increment financing district mill incremental value.

(5c) The **per mill value** of newly taxable property is determined by dividing '*Taxable Value of Newly Taxable Property*' by 1,000. '*Taxable Value of Newly Taxable Property*' is located on line 3 of the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue. **Enter as a negative number.**

(5d) The **per mill value** of net and gross proceeds is determined by dividing '*Taxable Value of Net and Gross Proceeds*' by 1,000. '*Taxable Value of Net and Gross Proceeds*' is located on line 5 of the Certified Taxable Valuation Information Sheet. **Enter as a negative number.**

(5e) This amount represents the total of newly taxable property per mill value plus the taxable value per mill of net & gross proceeds.

(6) This amount is the net amount of the per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(7) The Authorized mill levy under 15-10-420, MCA (includes floating mills) is determined by dividing the adjusted property tax revenue assessed (Item 4) by the adjusted taxable value per mill (Item 6).

(8) Equals amount of Item 6. Refer to instructions for Item 6.

(8a) Determined by multiplying the mill levy (Item 7) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Item 5b). This represents the current authorized maximum amount of tax revenue which can be levied.

Recap:

(9) The Amount attributable to newly taxable property is determined by multiplying the authorized mill levy (item 7) times the per mill value of newly taxable property.

(10) The Amount attributable to net/gross proceeds (Class 1 & 2 properties), is determined by multiplying the authorized mill levy (item 7) times the per mill value of net/gross proceeds (Class 1 & 2 properties).

CITY OF COLUMBIA FALLS
TAX ANALYSIS
2009 - 2016

	2009 Tax Value:		% of 2010 Tax Value:		2010 Tax Value:		% of 2011 Tax Value:		2011 Tax Value:		% of 2012 Tax Value:		% of Total	
		Total		Total		Total		Total		Total		Total		Total
Tax Value Breakdown - Columbia Falls:														
Residential, Commercial and Industry	\$4,889,073.64	73.9%	\$5,048,371.36	84%	\$3,759,234.16	74.5%	\$3,852,790.69	74.6%	\$3,963,909.10	72.9%	\$5,435,711.78	84%	\$3,963,909.10	72.9%
(Residential Share)	\$1,205,580.16	24.7%	\$1,243,988.13	24.6%	\$1,243,988.13	24.6%	\$1,222,283.28	23.7%	\$1,403,943.69	25.8%	\$1,403,943.69	25.8%	\$1,403,943.69	25.8%
(Industry Share)	\$71,896.75	1.5%	\$45,169.07	0.9%	\$45,169.07	0.9%	\$45,169.07	0.9%	\$67,659.99	1.2%	\$67,659.99	1.2%	\$67,659.99	1.2%
Total Class 4	\$4,889,073.64		\$5,048,371.36		\$3,759,234.16		\$3,852,790.69		\$3,963,909.10		\$5,435,711.78		\$3,963,909.10	
Mobile Homes	\$15,871.65		\$17,274.06	0%	\$17,274.06	0%	\$16,637.12	0%	\$16,024.21	0%	\$16,024.21	0%	\$16,024.21	0%
Mach/Equip - Water Pollution/Rural/Elec	\$15,886.38		\$14,496.06	0%	\$14,496.06	0%	\$13,735.20	0%	\$13,112.67	0%	\$13,112.67	0%	\$13,112.67	0%
Business Equipment	\$298,652.25		\$281,564.03	5%	\$281,564.03	5%	\$266,263.86	4%	\$207,818.33	4%	\$207,818.33	4%	\$207,818.33	3%
Utilities	\$466,869.72	28.2%	\$433,334.40	8%	\$433,334.40	8%	\$393,200.52	7%	\$330,239.81	6%	\$475,455.72	6%	\$330,239.81	7%
Real/mileage PERS	\$131,610.36	71.8%	\$122,976.84	28.4%	\$122,976.84	28.4%	\$157,410.48	40.0%	\$130,731.84	27.5%	\$130,731.84	27.5%	\$130,731.84	27.5%
Railroad/Telecommunications	\$335,259.36		\$310,575.66	71.9%	\$310,575.66	71.9%	\$330,239.81	80.0%	\$235,790.04	60.0%	\$344,723.88	72.5%	\$344,723.88	72.5%
Real/mileage PERS	\$66,489.70	40.4%	\$72,468.52	35.2%	\$72,468.52	35.2%	\$60,606.24	48.6%	\$160,606.24	48.6%	\$259,551.72	74.1%	\$259,551.72	74.1%
Telecommunications	\$98,126.93	59.6%	\$133,135.69	64.8%	\$133,135.69	64.8%	\$169,633.57	51.4%	\$169,633.57	51.4%	\$90,528.45	25.9%	\$90,528.45	25.9%
Total City-Wide Tax Value	\$5,850,970.27		\$6,000,644.12	100%	\$6,000,644.12	100%	\$6,183,419.57	100%	\$6,498,202.88	100%	\$6,498,202.88	100%	\$6,498,202.88	100%

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

CITY OF COLUMBIA FALLS
TAX ANALYSIS
2009 - 2016

Tax Value Breakdown - Columbia Falls:	2013 Tax Value:		2014 Tax Value:		2015 Tax Value:		2016 Tax Value:		% of Total	Change 2014 - 2015	Change 2015 - 2016
	% of Total	Total	% of Total	Total	% of Total	Total	% of Total	Total			
Residential, Commercial and Industry (Residential Share)	72.5%	\$ 4,008,976.26	72.3%	\$ 4,086,415.00	74.0%	\$ 3,622,895.00	81%	\$ 3,622,895.00	-11.34%	\$ 3,635,338.00	71.9%
(Commercial Share)	25.7%	\$ 1,424,593.37	25.8%	\$ 1,460,110.00	24.1%	\$ 1,179,076.00		\$ 1,179,076.00	-19.25%	\$ 1,325,229.00	26.2%
(Industry Share)	1.8%	\$ 99,813.68	1.8%	\$ 102,275.00	1.9%	\$ 93,879.00		\$ 93,879.00	-8.21%	\$ 83,879.00	1.9%
Total Class 4		\$ 5,533,383.31		\$ 5,648,800.00		\$ 4,895,850.00		\$ 4,895,850.00	-13.33%	\$ 5,054,446.00	
Mobile Homes		\$ 16,659.64		\$ 16,028.64		\$ 10,843.00	0%	\$ 10,843.00	-32.35%	\$ 11,100.00	2.37%
Mach/Equip - Water Pollution/Rural Elec		\$ 14,150.22		\$ 13,034.00		\$ 12,253.00	0%	\$ 12,253.00	-5.99%	\$ 12,571.00	2.60%
Business Equipment		\$ 210,853.39		\$ 157,467.00		\$ 247,665.00	2%	\$ 247,665.00	57.28%	\$ 287,552.00	16.11%
Utilities		\$ 561,521.44		\$ 561,503.00		\$ 551,407.00	8%	\$ 551,407.00	-1.80%	\$ 591,843.00	7.33%
Real/mileage PERS	23.4%	\$ 136,079.16	28.8%	\$ 161,643.00	27.3%	\$ 150,277.00	9%	\$ 150,277.00	10.87%	\$ 153,452.00	25.9%
Real/mileage PERS	76.6%	\$ 445,442.28	71.2%	\$ 399,860.00	72.7%	\$ 401,130.00	6%	\$ 401,130.00		\$ 438,391.00	74.1%
Railroad/Telecommunications	75.0%	\$ 234,788.34	56.5%	\$ 169,868.00	61.7%	\$ 205,666.00	4%	\$ 333,533.00		\$ 577,331.00	46.5%
Telecommunications	25.0%	\$ 78,250.06	43.5%	\$ 130,952.00	38.3%	\$ 127,867.00		\$ 127,867.00		\$ 268,247.00	53.5%
Total City-Wide Tax Value		\$ 6,669,622.40		\$ 6,697,652.64		\$ 6,051,551.00	100%	\$ 6,051,551.00	-4.62%	\$ 6,534,843.00	8.88%

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

2016 Tax Value: Tax rates: 1.35 \$ 11,100.00
1.35 \$ 11,100.00
1.89 \$ 12,571.00
1.89 \$ 12,571.00
1.89 \$ 12,571.00
1.05-1.50 \$ 287,552.00
12.00 \$ 591,843.00
6.00 \$ 577,331.00
2.87 \$ 268,247.00
\$ 309,084.00 53.5%

2015 Tax Value: \$ 278,285.00 newly taxable
\$ 205,007.00 change in tax value

2014 compared to 2016

DETERMINATION OF PERMISSIVE LEVY FOR GROUP BENEFITS

ENTITY NAME: City of Columbia Falls

FOR FISCAL YEAR ENDING: June 30, 2017

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

STEP #1		INPUT INFORMATION REQUESTED IN YELLOW CELLS.			
		A	B	C	D
		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	2017	\$172,273.00	\$844.48	17
3		(C2 - C1) A DECREASE WILL SHOW AS -0- IN C3 INCREASE FROM BASE YEAR:			

STEP #2		E	
		FOR FISCAL YEAR 2017	
	CERTIFIED TAXABLE VALUE OF GENERAL FUND		\$6,411,624.00

DETERMINATION OF PERMISSIVE LEVY FOR GROUP BENEFITS

ENTITY NAME: City of Columbia Falls

FOR FISCAL YEAR ENDING: June 30, 2017

STEP #3		
CALCULATIONS OF:		
1) BASE CONTRIBUTION		
2) INCREASE IN EMPLOYER CONTRIBUTION FROM BASE YEAR		
	F	G
	F = (C1 X 12) X D2	G = (B2 - F)
	BASE CONTRIBUTION	INCREASE IN EMPLOYER CONTRIBUTION FROM BASE YEAR
	\$47,483.43	\$124,789.57

STEP #4			
INPUT INFORMATION REQUESTED IN YELLOW CELL			
	H	I	J
	FISCAL YEAR	PERMISSIVE LEVY - FUND 2372 # OF MILLS ALLOWED TO LEVY (NOT SUBJECT TO 15-10-420)	J = (E ÷ 1000)
			K = (J X I)
			# 2372 TOTAL GENERATED TAX REVENUE
	2017	19.46	\$6,411.62
			\$124,789.57

The Transition clause per L2009 SB 491, Section 4, has expired.

1 CHOICE #1
PER sec. 4, Ch. 412, L. 2009 - (1)(b)

*Revised 4/3/2014

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

302 – Street Maintenance District
 = \$0.0076306607 per sq ft
 39,446,125.29 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

301 – Special Lighting District
 = \$0.1435125 per front foot
 236,411.44 Front Footage