

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

PHONE (406) 892-4391

FAX (406) 892-4413

## BUDGET CERTIFICATION

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal 2016, was prepared according to law and adopted by the City Council, City of Columbia Falls, on September 8, 2015; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed *Donald W. Barnhart* Date 9/8/2015  
Mayor

Signed *Amos M. ...* Date 9/8/2015  
City Manager

**Budget  
Originals**

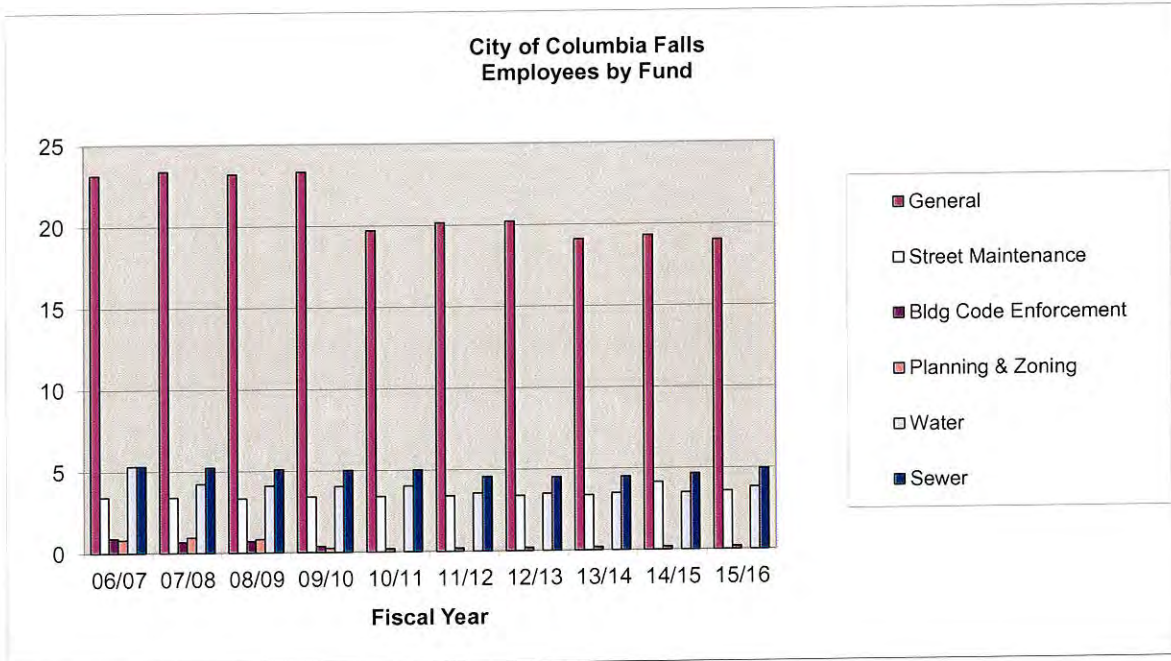
City of Columbia Falls

CLASS OF CITY.....	Third
COUNTY LOCATED IN.....	Flathead
YEAR ORGANIZED.....	1909
REGISTERED VOTERS.....	2,501
AREA (acres).....	1,312
POPULATION OF CITY.....(2010 Census).....	4,688
FORM OF GOVERNMENT.....	Commission/ Manager
NUMBER OF EMPLOYEES (ELECTED).....	None
NUMBER OF EMPLOYEES (NON-ELECTED).....	31.55 FTE
MILES OF STREETS AND ALLEYS.....	39.262
MUNICIPAL WATER	
NUMBER OF CONSUMERS.....	1,963
WATER RATE PER 1,000 GALLONS.....	\$1.00 - \$1.77
SEWER RATES PER 1,000 WATER GALLONS USED	\$5.00

<b>OFFICE</b>	<b>NAME OF CITY/TOWN OFFICIALS/OFFICERS</b>	<b>DATE TERM EXPIRES</b>
<b>Mayor</b>	Donald W. Barnhart	Dec 31, 2017
<b>Council/Commission</b>	Jenny Lovering	Dec 31, 2017
	Darin Fisher	Dec 31, 2015
	Doug Karper	Dec 31, 2015
	Dave Petersen	Dec 31, 2017
	Julie Plevel	Dec 31, 2015
	Mike Shepard	Dec 31, 2017
<b>City Manager</b>	Susan M. Nicosia, CPA, MPA	No Term
<b>Attorney</b>	Justin Breck	Dec 31, 2015
<b>Chief of Police</b>	David Perry	No Term
<b>City Treasurer</b>	Todd Watkins	No Term
<b>City Clerk</b>	Barb Staaland	No Term
<b>City Judge</b>	Susan "Tina" Gordon	Dec 31, 2017
<b>Water/Sewer Clerk</b>	Vickie Ott	No Term
<b>Fire Chief</b>	Rick Hagen	No Term

### City of Columbia Falls Schedule of Personnel Levels

Year	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
General	23.14	23.37	23.19	23.32	19.70	20.14	20.21	19.09	19.31	19.01
Street Maintenance	3.43	3.40	3.33	3.40	3.40	3.40	3.38	3.38	4.16	3.59
Bldg Code Enforcement	0.91	0.67	0.71	0.37	0.20	0.20	0.20	0.20	0.20	0.20
Planning & Zoning	0.8	0.95	0.83	0.25	0.00	0.00	0.00	0.00	0.00	0.00
Water	5.32	4.24	4.10	4.03	4.03	3.57	3.51	3.51	3.51	3.81
Sewer	5.31	5.24	5.10	5.01	5.01	4.56	4.5	4.50	4.67	4.94
<b>Total</b>	<b>38.91</b>	<b>37.87</b>	<b>37.26</b>	<b>36.38</b>	<b>32.34</b>	<b>31.87</b>	<b>31.80</b>	<b>30.68</b>	<b>31.85</b>	<b>31.55</b>



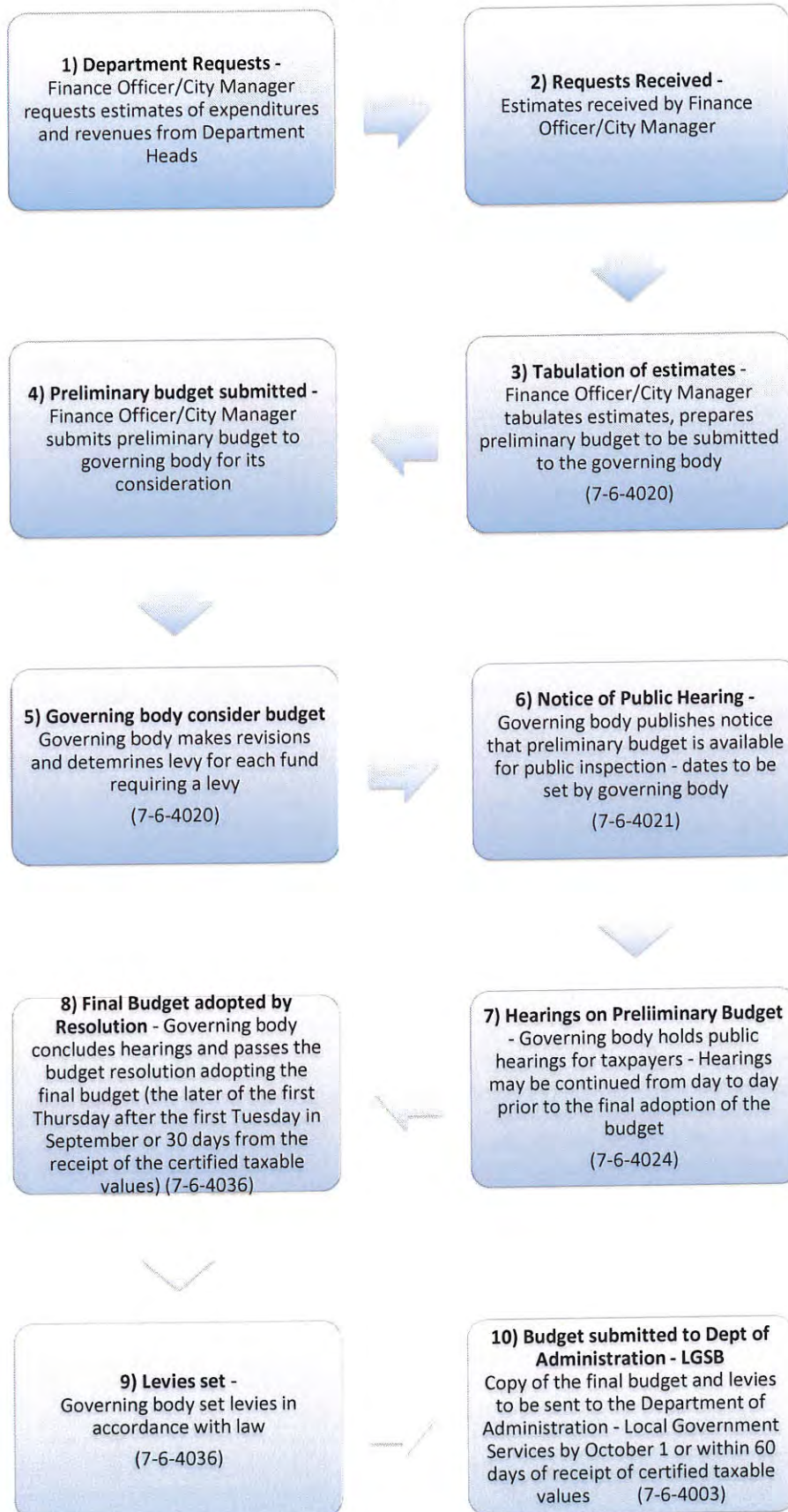
CITY OF COLUMBIA FALLS  
EMPLOYEE ALLOCATION BY FUND

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

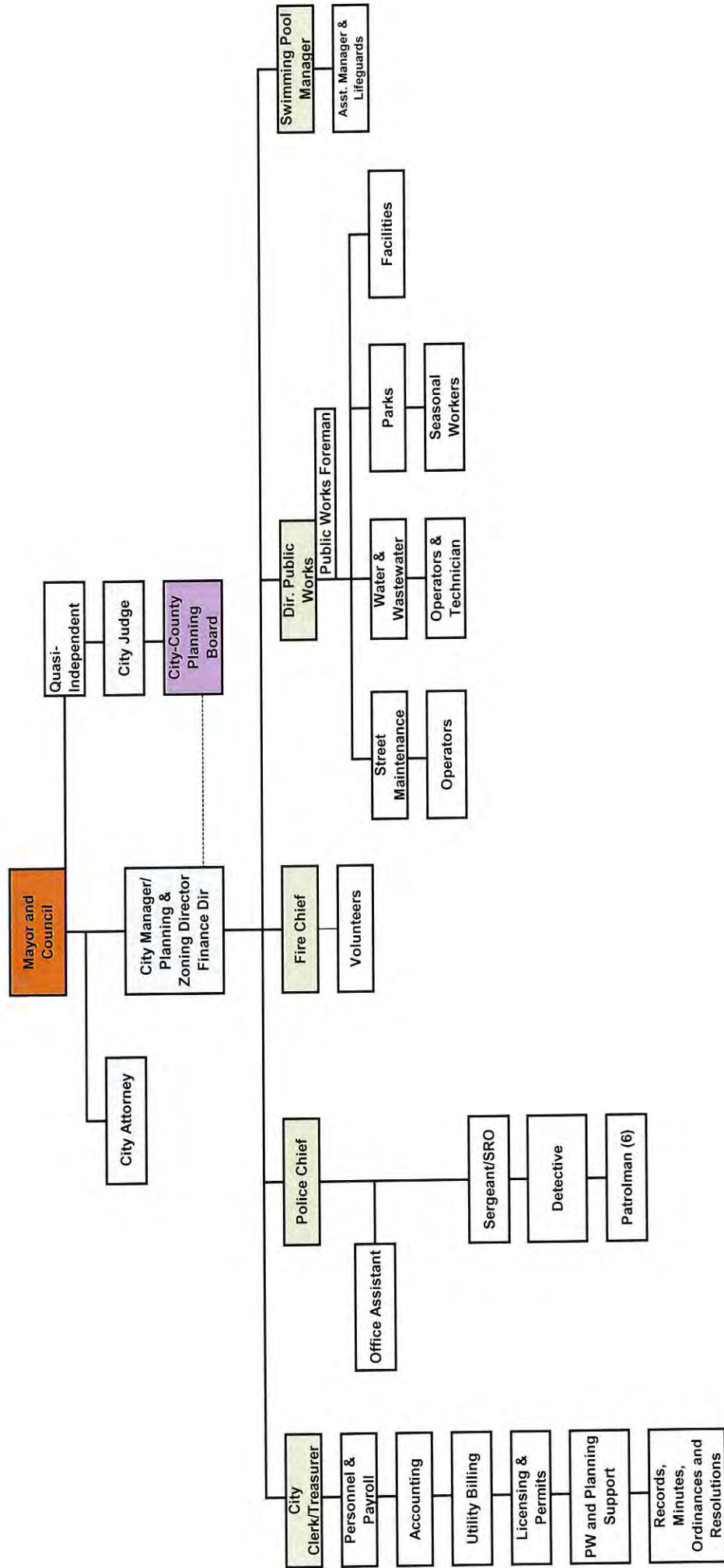


# Local Government Budget Calendar

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	179.589	0.001	23.604	22.509	225.702

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? \_\_\_\_\_ 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, 2016

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



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

PHONE (406) 892-4391

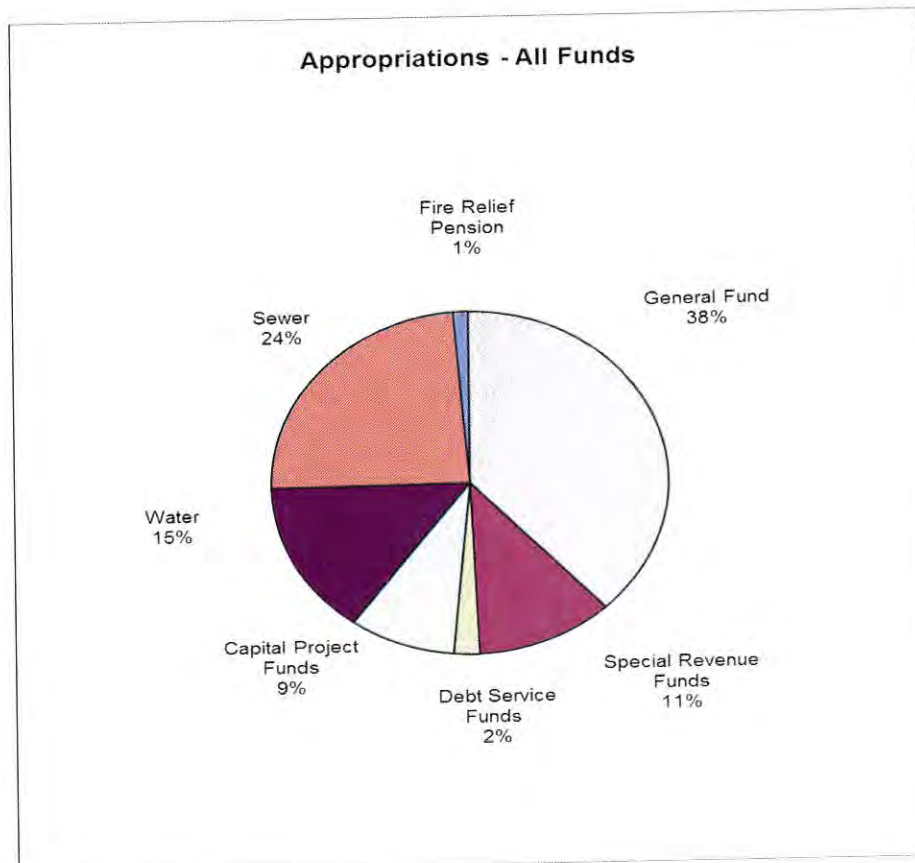
FAX (406) 892-4413

September 8, 2015

Mayor, Council and Citizens:

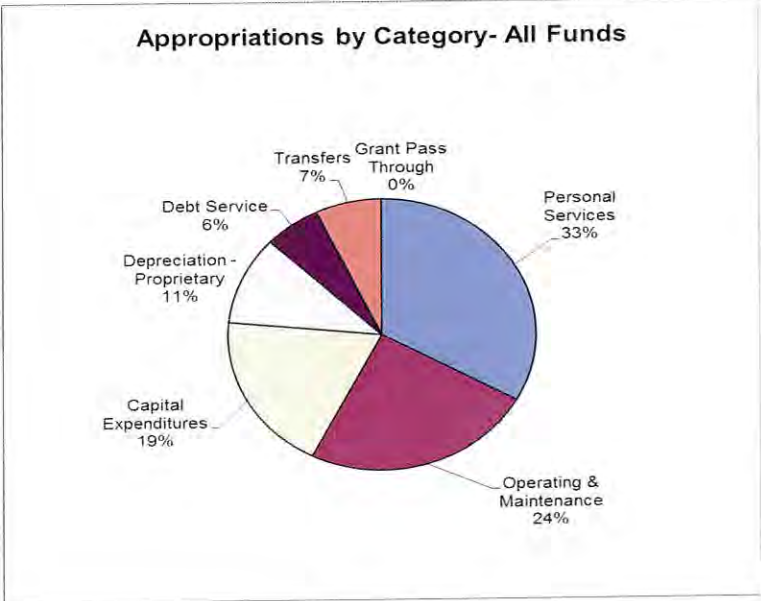
The property reappraisal pursuant to SB 157 has resulted in a decrease of the City's taxable valuation by 9.65%, bringing the City back to the 2011 FY level. This decrease in valuation resulted in the City Council looking at the mill value calculation to determine if, for the first time since the adoption of 15-10-420, MCA, if the City should levy the maximum mill levy. This budget presented tonight as two options: one with the full mill levy and one minus the growth of \$25,231. If the Council elects not to levy the maximum levy, the offset will be to reduce the transfer to the Street Construction Capital Improvement Fund.

The 2015-16 fiscal year budget appropriation totals \$7,568,296 compared to \$7,680,014 final budget in the prior year, a decrease of \$111,718 or 2%. The annual budget is significantly impacted by one-time grant and planned capital outlay items. Water and Sewer planned main expansion and replacement total \$244,100, about 1/3 of last year's planned projects. The \$7,568,296 budget appropriation by fund type breakdown is as follows:



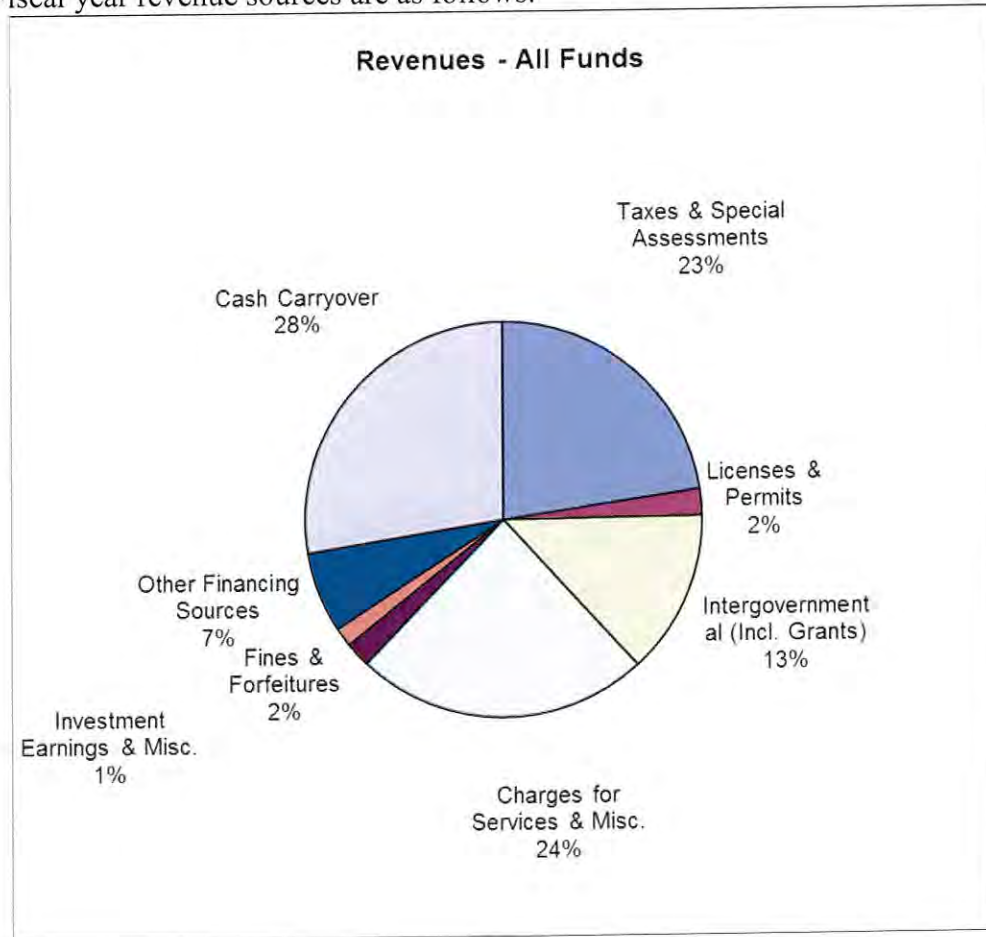


The object breakdown is as follows: Personnel costs are \$2,416,573 City-wide for the approximate 31.55 FTE, making up 33% of the budget appropriations. Capital expenditures in the amount of \$1,443,010 make up 19% of the budget and non-cash depreciation in the enterprise funds is 11% at \$800,000. Operations and maintenance items include supplies, small equipment, contracted services, and utilities total \$1,845,783 and make up 24% of the budget appropriations. Operating transfers total \$525,365, only 7% of the total budget appropriations. These transfers include \$55,000 from the Sewer Expansion Fund to the Sewer Fund, \$97,420 from the Water Expansion Fund to the Water Fund, \$230,615 (or \$203,203) from the General Fund to Capital Improvement – Street Fund, and \$142,330 from the Permissive Medical Levy Fund to the General Fund and Street Maintenance Fund.



The City is relying on a 28% cash carryover, \$2,088,525, to fund this year’s operations, compared to 19% in the prior year. Building permit revenue has continued to increase while fines and forfeiture revenue has continued to decrease, despite the implementation of Digiticket in the 2015 FY, although July and August 2015 have increased activity.

The 2015-16 Fiscal year revenue sources are as follows:

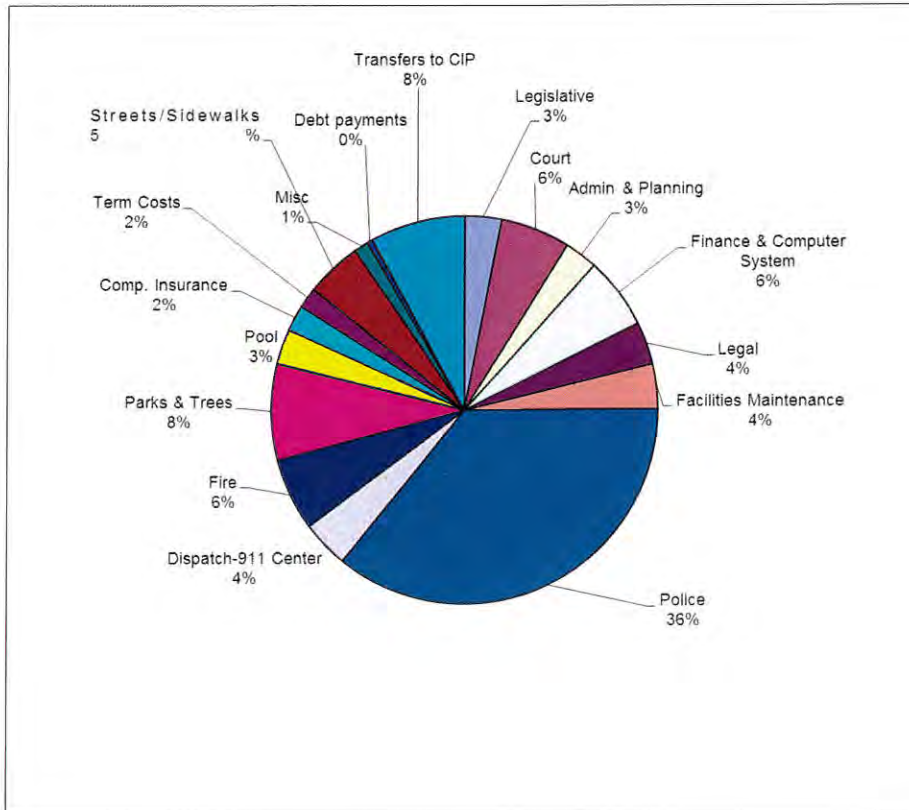


The 2015-16 fiscal year budget highlights include:

- Chip sealing of major roadways with Gas Tax Funds
- Resurfacing/paving of priority streets with Street Maintenance Funds and Capital Improvements Street Construction Fund
- Water main upgrade – complete upgrade of all 2” mains within the City
- Sewer main – complete expansion of mains to include Van’s and 3<sup>rd</sup> Ave W
- Storm Drainage improvements in the Hilltop Subdivision Area
- Planning for tax increment financing district, transportation/sidewalk plan update and site report if funding still available
- Welcome Park Development completion and improvements to other parks
- Police Vehicle Replacement, on 6 year rotation
- One new employee in Public Works, with total hours distributed as needed amongst the Street Department for Parks, Trees, and Sewer main and drywell cleaning.
- Final evaluation of Police Department FTE to determine if improved public service could be achieved with a change from a non-sworn position to sworn position.

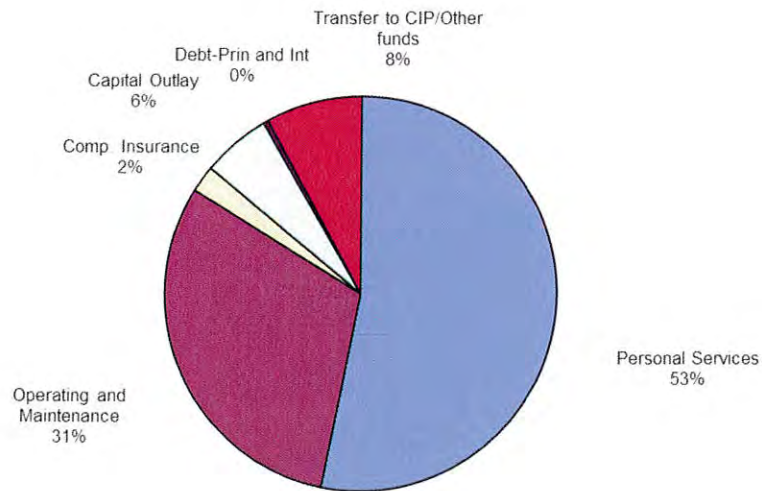


The General Fund reserve is 19.99% compared to 20.04% in the prior year. The City Council adopted a minimum reserve of 20% to maintain the fiscal health of the General Fund. The General Fund represents the City's main operating fund outside of Streets, Water and Sewer. The General Fund budget appropriation totals \$2,893,862 and is reflected below:



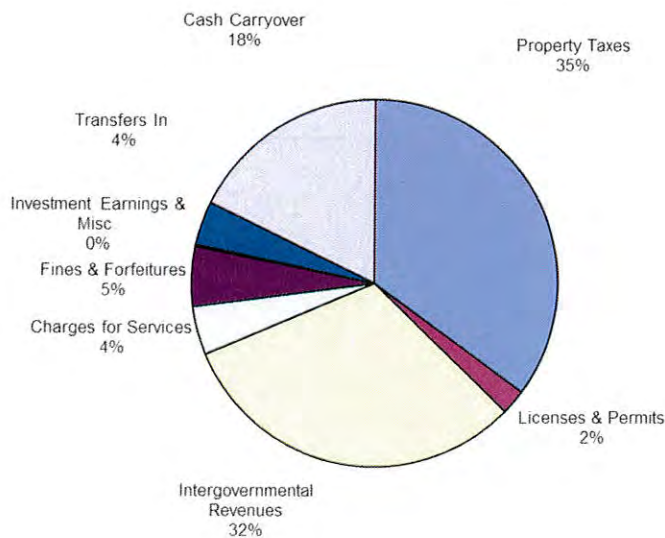
General Fund by object: Personnel costs total \$1,537,927 and constitute 53% of the General Fund Budget. Operating & Maintenance costs total \$886,189, 30% of the total General Fund budget and include utilities, contracted services, supplies and small equipment. Capital outlay expenditures are 6% of the total at \$163,822. Transfers to other funds total \$230,615, 8% of the total budget.

## GENERAL FUND EXPENDITURES



The General Fund revenue sources are as follows: Property Tax revenues, including penalty and interest total \$1,014,817, for 35% of the funding sources. Intergovernmental revenues come in second at 32%, \$907,662. The most significant of these revenues is the State Entitlement at \$675,942.

## General Fund Revenues



The pages containing each fund budget have significant notes and comments that provide detailed explanations to the reader.

Major items to be addressed by Council in the upcoming year:

- Declaring Columbia Falls a Class 3 City for fire protection purposes, maintaining the volunteer department.
- Reviewing water and wastewater planned improvements and planning for future growth in the Water and Sewer Fund operations.
- Funding street improvements.
- Developing a sidewalk program and continuing the bike path projects
- Continuing park development plans including the replacement of old/aging playground equipment, beginning with Horine Park.

This budget is respectfully submitted to the Mayor and Council for approval on September 8, 2015. Line-item adjustments can be approved by the City Manager except for personnel and capital outlay items pursuant to Resolution # 1711.

Sincerely,

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

Susan M. Nicosia, CPA, MPA  
City Manager

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

Budget for Fiscal Year Ending June 30, 2016

### **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: 2015 - 2016

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	858,750	914,669	945,405	1,037,864	979,756	106%	1,012,317		1,012,317	103%
Limited to \$ per 15-10-420 = \$1,086,811 or 179.588 mills Increase of \$7,065 for inflation, .67%, increase of \$7,240 for General Fund and increase of \$25,321 for new growth Fire Relief - 74,494 - 12.310 mills Balance to General = 167.278 = mills Option 1 - w/growth 1,012,317 Option 2 - w/o growth 986,996										
311020 Personal Property Taxes w/ real taxes	23,423	17,479	16,440	10,322	0	***%			0	0%
311030 Motor Vehicle Taxes	232	2,770	835	188	0	***%			0	0%
312000 Penalty & Interest on	10,159	5,010	2,840	4,425	2,500	177%	2,500		2,500	100%
Group:	892,564	939,928	965,520	1,052,799	982,256	107%	1,014,817	0	1,014,817	103%
320000 LICENSES AND PERMITS										
322010 Alcoholic Beverage	4,925	5,500	5,125	5,638	5,000	113%	5,100		5,100	102%
322020 Professional Business	5,143	4,858	5,510	6,560	5,000	131%	5,600		5,600	112%
322030 General Business Licenses	7,668	7,815	7,583	8,068	7,500	108%	7,800		7,800	104%
323060 Non-Exclusive Cable TV	43,842	48,140	45,721	47,346	44,000	108%	46,000		46,000	104%
Group:	61,578	66,313	63,939	67,612	61,500	110%	64,500	0	64,500	104%
330000 INTERGOVERNMENTAL REVENUES										
331082 Forest Service Recovery				2,219	0	***%			0	0%
331085 Edward Byrne Memorial		10,000			0	0%			0	0%
331113 FEMA GRANT	65,923		307		0	0%			0	0%
334000 State Grants/Hwy Safety	12,420	9,865	14,681	12,583	12,420	101%	13,255		13,255	106%
grant thru Sept 2015 - matches expenditure, starts over approximately Oct 1st, 2015/16 grant - \$16,000 thru 9/30/16										
334122 DNRC Grant Arbor Day	5,295	750	750	750	750	100%	750		750	100%
334140 MT DOJ - Operation		1,010			0	0%			0	0%
335005 Alcohol Enforcement Funds reimbursement only, matches expenditure	2,307	2,093	432	591	2,484	24%	2,651		2,651	106%



CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
335120 Gambling Licenses &	20,350	21,525	19,750	18,975	20,000	95%	19,000		19,000	95%
335210 PPTAX HB20 - SB417	4,621				0	0%			0	0%
335230 State Entitlement	592,615	600,375	630,749	659,216	659,216	100%	675,942		675,942	102%
2016 FY increased by net 2.53%, allocation reduced by HB 33, \$7,096 budgeted in Fire Relief, balance budgeted in General Fund \$675,942.24										
336020 State On-Behalf	126,537	124,193	133,952	140,021	136,063	103%	158,742		158,742	116%
Police regular wages, 29.37% = \$138,132 Fire regular wages, 32.61% = \$20,610										
337340 Flathead County (EMS)	6,628	2,734	7,204	5,127	2,406	213%	5,322		5,322	221%
Payable in Dec, rec'd June funds \$2,661 for 15-16 FY expenditures, revenues = expenditures										
337350 Flathead County (SRO)	25,000	25,000	25,000	25,000	25,000	100%	25,000		25,000	100%
agreement in place for 2015-16 FY, uncertain in future										
337360 School District #6 (SRO)	7,000	7,000	7,000	7,000	7,000	100%	7,000		7,000	100%
agreement in place for 2015-16 FY										
Group:	868,696	804,545	839,825	871,482	865,339	101%	907,662	0	907,662	104%
340000 CHARGES FOR SERVICES										
341000 General Miscellaneous	2,586	2,590	2,306	3,268	2,000	163%	2,000		2,000	100%
341070 Planning and Zoning Fees	3,226	3,519	8,525	13,394	7,500	179%	9,000		9,000	120%
plat activity increasing, contracted planner costs also increasing										
342020 Special Fire Protection	73,900	73,900	73,900	73,900	73,900	100%	73,900		73,900	100%
\$68,900 CF Rural Fire District \$5,000 CFAC contract										
342021 Fire Protective	5,494	5,483	14,846	15,528	7,800	199%	11,000		11,000	141%
% of bldg permits										
343005 Public Works Billing -	528	1,097	794	236	750	31%	500		500	66%
343300 Weed Control Charges -	280	3,331		253	0	***%			0	0%
combined w/343005										
346030 Swimming Pool User Fees	8,396	9,115	9,269	9,837	9,000	109%	9,300		9,300	103%
Record June - no rain, typical, wet/rainy first two weeks of swimming										
346031 Parks Use Permits/Fees	1,450	1,970	2,210	1,955	2,000	98%	2,000		2,000	100%
346032 Pool Concession Fees	600	833	651	473	600	79%	500		500	83%
pop machine only										
346033 Swim Lessons	6,799	6,334	6,502	6,365	6,400	99%	6,400		6,400	100%

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1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
346034 Individual Swim Pass June 2015 highly unusual, no rain, record # of passes sold	1,024	1,064	984	1,512	980	154%	1,100		1,100	112%
346035 Lap Swim Pass	724	663	610	624	600	104%	620		620	103%
346036 Family Swim Pass June 2015 - highly unusual, no rain, sold record # of passes	7,043	6,795	6,295	9,310	6,800	137%	7,400		7,400	108%
346037 Pool Parties min. \$125/each		375	625	500	500	100%	500		500	100%
346050 Swim Team Agreement	10	10	10	10	10	100%	10		10	100%
Group:	112,060	117,079	127,527	137,165	118,840	115%	124,230	0	124,230	104%
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	194,371	188,416	158,894	137,447	160,000	86%	140,000		140,000	87%
351031 Court Fines Surcharge	10,987	10,759	9,495	8,007	9,500	84%	8,300		8,300	87%
351032 Civil Fines	25		140	110	0	***%	100		100	*****%
351034 Court Administration	5,324	5,213	4,727	3,977	4,600	86%	4,000		4,000	86%
Group:	210,707	204,388	173,256	149,541	174,100	86%	152,400	0	152,400	87%
360000 MISCELLANEOUS REVENUE										
361000 Rents/Leases Plum Creek lease	1,211	1,203	1,202	1,206	1,203	100%	1,206		1,206	100%
362000 Refunds, Rebates,	405	417	484	462	0	***%			0	0%
365000 Contributions and	1,470	3,600			0	0%			0	0%
366000 Miscellaneous	1,388	684	1,188	497	0	***%			0	0%
Group:	4,474	5,904	2,874	2,165	1,203	180%	1,206	0	1,206	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	4,451	3,889	3,362	4,649	3,200	145%	3,800		3,800	118%
Group:	4,451	3,889	3,362	4,649	3,200	145%	3,800	0	3,800	118%

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1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	80,966	71,535	75,592	94,575	91,702	103%	110,372		110,372	120%
Transfer in PML - \$110,372										
383240 Transfer from Local				2,938	2,938	100%			0	0%
Group:	80,966	71,535	75,592	97,513	94,640	103%	110,372	0	110,372	116%
Fund:	2,235,496	2,213,581	2,251,895	2,382,926	2,301,078	104%	2,378,987	0	2,378,987	103%
Grand Total:	2,235,496	2,213,581	2,251,895	2,382,926	2,301,078		2,378,987	0	2,378,987	

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		11-12	12-13	13-14	14-15	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	1,989	1,884	1,952	1,957	1,957	100%	1,964		1,964	100%
210	Office Supplies	35	97	101		200	0%	200		200	100%
212	Small Equipment < \$5,000 recording equip for chambers		4,553		3,426	6,000	57%	4,000		4,000	67%
220	Operating Supplies flowers, flags, host meetings	397	190	515	956	500	191%	750		750	150%
331	Legal Notices grant sponsorships - CDBD hearings - needs in Oct 2015	830	616			800	0%	800		800	100%
335	Membership & Dues MT League - \$1501, MWED - \$500, Taxpayers Assn \$100, Chamber \$100, MT Tax Foundation - \$60	2,054	2,054	2,054	2,066	2,107	98%	2,261		2,261	107%
345	Phone & Fax		10			0	0%			0	0%
363	Office Maintenance/Agreem portion of sharp copies (with overruns) - pd out of 410500					450	0%			0	0%
380	Training & Certification League conference, Mayor's academy	684	58	40	255	2,000	13%	1,000		1,000	50%
390	Other Purchased Services support of non-profit bldg permits	8,058	8,485	8,527	1,695	9,000	19%	2,000		2,000	22%
399	Other Contracted Services TIF Planning and Site Report - orig \$25,000, added TEDD for \$12,000 - balance = \$25,000 Postage for TIF districts (both) certified letters - \$2,600 Transportation planning, including sidewalk plan - \$20,000 Nov 2015 election - \$9,000		9,087		12,008	38,000	32%	56,600		56,600	149%
	Account:	33,247	46,234	32,389	41,563	80,214	52%	88,775	0	88,775	111%
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	6,297	6,487	5,707	5,494	5,880	93%	6,269		6,269	107%
120	Overtime	37	19	107	73	62	118%	119		119	192%
140	Employer Contributions	1,315	1,451	1,351	1,259	1,371	92%	1,463		1,463	107%

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		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
180	Health Insurance	142	146	199	1,537	1,637	94%	1,816		1,816	111%
220	Operating Supplies saws and pruning tools	1,599			19	600	3%	500		500	83%
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	6,086	1,700		1,771	2,000	89%	2,000		2,000	100%
	Account:	15,476	9,833	7,364	10,153	12,080	84%	12,697	0	12,697	105%
410132	Arbor Day (Tree Board)										
220	Operating Supplies grant funds - purchase trees and materials to plant		104	589	750	750	100%	750		750	100%
390	Other Purchased Services	525	972	164		0	0%			0	0%
	Account:	525	1,076	753	750	750	100%	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 <b>Total 2.44 FTE (reduced by .40 FTE from prior FY)</b>	109,196	112,316	110,082	107,820	121,169	89%	115,425		115,425	95%
140	Employer Contributions	17,699	18,451	19,498	19,240	21,103	91%	19,833		19,833	94%
180	Health Insurance	9,485	8,269	5,837	5,837	9,485	62%	5,837		5,837	62%
190	Deferred Comp	6,455	7,127	7,683	6,961	6,454	108%	7,146		7,146	111%
210	Office Supplies	2,533	3,739	3,084	2,171	3,800	57%	3,800		3,800	100%
212	Small Equipment < \$5,000 Laptop/computer upgrade - \$1,000 chairs 2/year = \$600		3,449	360		1,600	0%	1,600		1,600	100%
310	Postage & Freight	1,458	1,212	1,905	1,858	1,900	98%	1,900		1,900	100%
320	Printing and Binding					100	0%	100		100	100%
330	Subscriptions & Books	320		372		600	0%	600		600	100%



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		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
335	Membership & Dues	425	425	425	390	555	70%	520		520	94%
	MT Magistrate - \$200										
	MT Justice - \$35/clerk										
	NJA - \$250										
345	Phone & Fax	1,134	1,376	1,274	1,349	1,400	96%	1,400		1,400	100%
355	Data Processing Services			295	295	295	100%	295		295	100%
	Soniclear contract - all other data processing paid out of 410580										
363	Office Maintenance/Agreem	511	554	502	594	600	99%	650		650	108%
	copy machine - plus overruns										
380	Training & Certification	4,067	3,158	2,463	2,707	4,500	60%	4,500		4,500	100%
390	Other Purchased Services	2,086	1,877	1,591	837	3,000	28%	3,000		3,000	100%
	Includes \$2,500 jurors, meals etc for trials										
	physicals outside of MMIA wellness, flu shots										
	Driver improvement record - \$25 annual										
399	Other Contracted Services				231	2,550	9%	2,550		2,550	100%
	\$2,000 substitute judge										
	chair cleaning \$250										
	\$300 interpreter/other										
	Account:	155,369	161,953	155,371	150,290	179,111	84%	169,156	0	169,156	94%
410365	CITY COURT PROSECUTION										
212	Small Equipment < \$5,000	635				0	0%			0	0%
350	Legal Services/Contract		32,248	32,697	32,942	34,032	97%	34,650		34,650	102%
399	Other Contracted Services		120		359	500	72%	500		500	100%
	witness, expert testimony										
	Account:	635	32,368	32,697	33,301	34,532	96%	35,150	0	35,150	102%
410400	ADMINISTRATIVE SERVICES										
110	Salaries and Wages	25,766	26,208	26,704	27,340	27,381	100%	28,152		28,152	103%
140	Employer Contributions	4,157	4,205	4,551	4,677	4,613	101%	4,688		4,688	102%
180	Health Insurance	88	87	108	575	579	99%	467		467	81%
190	Deferred Comp	1,392	1,392	1,373	935	930	101%	1,035		1,035	111%
210	Office Supplies	135				50	0%			0	0%
	w/410500										
212	Small Equipment < \$5,000	456				0	0%			0	0%



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		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
335	Membership & Dues 1/2 GFOA, SHRM, MMCTFOA	210	340	210	210	300	70%	300		300	100%
345	Phone & Fax	1,259	1,836	1,883	1,832	1,900	96%	1,900		1,900	100%
353	Audit 2016 FY audit leave at current level	5,558	8,040	4,724	4,940	5,000	99%	5,000		5,000	100%
360	Maintenance & Repair	14	21	10		0	0%			0	0%
363	Office Maintenance/Agreem BMS maintenance fees - ACH (75) Check signer for payroll/acct = \$25/each, 1/3 accounting - 703, 1/3 Budget prep - 280, 1/3 payroll - 492, 1/3 fixed assets - 598, bus license 745, cash recp 1/3 (3379 total) Copiers maint agreement - \$2,600 Etime - \$546	18,929	10,921	11,723	5,806	6,200	94%	6,550		6,550	106%
380	Training & Certification annual league, MMCTFOA, staff training	1,322	271	1,277	1,517	5,000	30%	4,000		4,000	80%
390	Other Purchased Services shredding of documents, bank fees	628	1,845	1,696	893	2,000	45%	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)	2,519	56	253	184	1,000	18%	2,500		2,500	250%
Account:		111,305	119,656	113,991	109,785	143,112	77%	149,660	0	149,660	105%
410580	Computer Systems & Programs										
210	Office Supplies	133	10	190	118	150	79%	150		150	100%
212	Small Equipment < \$5,000 computer replacement, incl misc parts	2,524	11,778	5,424	1,865	7,500	25%	7,500		7,500	100%
345	Phone & Fax internet	571	1,148	758	821	1,200	68%	1,200		1,200	100%
355	Data Processing Services Rescue marketing - webhosting - \$660 Virtual circuit \$6,100 server maintenance/virus/trouble shooting Survey Monkey - \$204	11,011	9,418	17,466	10,112	15,000	67%	15,000		15,000	100%
380	Training & Certification	24				0	0%			0	0%
Account:		14,263	22,354	23,838	12,916	23,850	54%	23,850	0	23,850	100%

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		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
411000	PLANNING & ZONING										
110	Salaries and Wages 3% city mnrg - administrator	2,829	2,877	2,932	3,001	3,006	100%	3,091		3,091	103%
140	Employer Contributions	456	463	500	513	506	101%	515		515	102%
180	Health Insurance	10	10	12	63	64	98%	51		51	80%
190	Deferred Comp	153	153	151	103	102	101%	114		114	112%
210	Office Supplies	175	228	140	163	200	82%	200		200	100%
310	Postage & Freight	34	15	-12	46	250	18%	250		250	100%
331	Legal Notices plat, CUP hearings - more activity	1,800	716	2,429	2,106	2,500	84%	2,500		2,500	100%
350	Legal Services/Contract	2,787	2,860	2,900	2,928	3,020	97%	3,080		3,080	102%
363	Office Maintenance/Agreem portion of copier maint - overruns - pd out of 410500	83	11			200	0%			0	0%
380	Training & Certification floodplain training	51				500	0%	500		500	100%
390	Other Purchased Services recording fees on planning decisions	744	39	1,420	21	1,000	2%	1,000		1,000	100%
399	Other Contracted Services Sands Surveying - \$85/hr plus mileage for contracted services	16,432	12,502	14,345	22,699	20,000	113%	26,000		26,000	130%
	Account:	25,554	19,874	24,817	31,643	31,348	101%	37,301	0	37,301	119%
411100	LEGAL SERVICES										
330	Subscriptions & Books	320		340		400	0%	400		400	100%
350	Legal Services/Contract	41,653	15,992	16,215	16,407	16,825	98%	17,200		17,200	102%
351	Litigation Services based on current activity	5,823	44,392	17,270	5,352	40,000	13%	50,000		50,000	125%
	Account:	47,796	60,384	33,825	21,759	57,225	38%	67,600	0	67,600	118%
411200	FACILITIES ADMINISTRATION										
110	Salaries and Wages % of PW Director for supervision, contracted janitorial services	20,862	6,612	5,223	6,311	6,224	101%	6,307		6,307	101%
120	Overtime	26	25	28	6	0	***%			0	0%

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		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
140	Employer Contributions	4,272	1,416	1,201	1,373	1,371	100%	1,377		1,377	100%
180	Health Insurance	4,418	2,226	644	1,720	1,720	100%	1,701		1,701	99%
190	Deferred Comp	1,734				0	0%			0	0%
210	Office Supplies	62	10		70	0	***%			0	0%
212	Small Equipment < \$5,000 small items and tools - vacuum	3,059	1,224	278		1,000	0%	1,000		1,000	100%
220	Operating Supplies	730	1,283	504	812	1,000	81%	1,000		1,000	100%
224	Janitorial/Cleaning Suppl	6,604	5,974	4,571	5,026	6,000	84%	6,000		6,000	100%
231	Gas & Oil mower, snow		182	79	136	80	170%	150		150	188%
240	Repair & Maintenance Supp	513	861	646	764	1,000	76%	1,000		1,000	100%
340	Utility Services garbage	1,342	1,402	1,459	1,447	1,600	90%	1,600		1,600	100%
341	Electric Utility	5,880	5,610	5,610	5,505	6,000	92%	6,000		6,000	100%
342	Water & Sewer	1,363	1,283	1,818	1,701	2,000	85%	2,200		2,200	110%
344	Gas Utility	3,616	4,330	5,677	4,548	6,000	76%	6,000		6,000	100%
345	Phone & Fax	248	260	241	296	300	99%	300		300	100%
354	Engineering/Consulting update HVAC in City hall					2,500	0%	2,500		2,500	100%
360	Maintenance & Repair	3,101	4,272	4,992	380	5,000	8%	5,000		5,000	100%
366	Building Maintenance & Re carpet replacement - mngr office - \$2,000 carpet cleaning, chair cleaning - \$2,000 repairs	7,321	46,497	23,205	8,195	9,500	86%	6,000		6,000	63%
380	Training & Certification boiler certification	115	35	35	990	200	495%	1,000		1,000	500%
390	Other Purchased Services lock maint	1,122	621	1,347	648	750	86%	750		750	100%
399	Other Contracted Services Contract w/Complete Restoration - \$40,000	984	29,601	36,693	33,921	40,000	85%	40,000		40,000	100%

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		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
930	New Improvements/Misc. City Hall alarm system-per Fire Inspection		14,372			15,000	0%	18,000		18,000	120%
	Account:	67,372	128,096	94,251	73,849	107,245	69%	107,885	0	107,885	101%
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	1,127	1,724	712	1,545	1,800	86%	1,800		1,800	100%
	Account:	1,127	1,724	712	1,545	1,800	86%	1,800	0	1,800	100%
420100	LAW ENFORCEMENT SERVICES										
110	Salaries and Wages 10.0 FTE based on 2015-16 wage settlement Will complete formal evaluation of changing non-sworn position to sworn position for public service benefit	418,194	420,933	443,704	478,713	483,044	99%	505,140		505,140	105%
120	Overtime	28,530	53,233	26,114	32,026	36,600	88%	42,428		42,428	116%
121	Overtime - STEP matches w/grant revenue	12,206	7,419	14,181	11,140	12,420	90%	13,255		13,255	107%
123	Overtime - AET matches revenue - reimb only	3,164	1,965	548	551	2,484	22%	2,651		2,651	107%
140	Employer Contributions	83,370	82,453	94,161	99,875	104,116	96%	107,554		107,554	103%
145	Police-State Contribution 29.37% Police wages, does not include OT Police regular wages = \$470,315	108,654	105,340	114,781	120,209	116,476	103%	138,132		138,132	119%
180	Health Insurance	90,673	79,833	92,974	105,229	94,826	111%	114,840		114,840	121%
190	Deferred Comp	9,840	11,685	15,170	10,250	14,760	69%	9,840		9,840	67%
200	Supplies	21				0	0%			0	0%
210	Office Supplies incl \$1,200 paper cost for Digiticket	3,812	4,687	2,435	2,686	4,500	60%	3,500		3,500	78%
212	Small Equipment < \$5,000 Taser upgrades - \$4,000	16,230	1,582	2,707	18,880	11,400	166%	4,000		4,000	35%
220	Operating Supplies	5,764	7,390	3,072	6,630	5,000	133%	6,000		6,000	120%
224	Janitorial/Cleaning Suppl	23				0	0%			0	0%
226	Clothing/Uniforms vest replacement 2/year - \$750/ each = \$1,500 uniform allowance in payroll for all officers		3,372	3,193		2,200	0%	2,200		2,200	100%

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		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
231	Gas & Oil	22,070	19,799	21,742	19,076	22,000	87%	22,000		22,000	100%
232	Vehicle Parts	1,216	636	271	570	1,000	57%	1,000		1,000	100%
240	Repair & Maintenance Supp			71	28	200	14%	200		200	100%
300	Purchased Services			50		0	0%			0	0%
310	Postage & Freight	666	233	492	475	600	79%	600		600	100%
320	Printing and Binding	245	169	300	315	400	79%	400		400	100%
335	Membership & Dues	260	260	980	1,060	2,085	51%	2,100		2,100	101%
	NASRO - \$40/each										
	IACP - \$120										
	MT Assoc of Chiefs - \$60										
	NV Sportsman - \$85										
	NW Shooter - \$800										
	Leads online (or similar) \$1,000										
338	Meals for Prisoners	5	10	38		50	0%	50		50	100%
341	Electric Utility brown shed	446	479	504	481	500	96%	500		500	100%
344	Gas Utility brown shed	256	301	325	330	325	102%	350		350	108%
345	Phone & Fax	11,771	12,636	12,775	13,075	14,000	93%	14,000		14,000	100%
355	Data Processing Services	6,353	2,829	10,729	22,405	18,700	120%	9,400		9,400	50%
	Digiticket -\$600 hosting fee plus \$2,000 full court, plus \$1,960 annual maint fee										
	Virtual circuit - \$1920										
	Net motion - \$2,000										
	Univision \$275/qtr - delete after 1st qtr, add \$70/month charter internet, replacing univision connection										
360	Maintenance & Repair intoxilizer, heating contract w/Carson Bros		430	697	2,154	1,000	215%	2,500		2,500	250%
361	Motor Vehicle M & R tires, etc	6,335	3,369	2,540	6,021	8,000	75%	8,000		8,000	100%
363	Office Maintenance/Agreem ITSD - \$6840 Central Services Division annual billing - \$3,165 (up from \$1,900) Copier maint. agreement - \$540	5,368	7,864	5,543	6,246	8,800	71%	10,545		10,545	120%
380	Training & Certification min 40 hours per officer	6,070	2,529	3,482	8,705	10,000	87%	10,000		10,000	100%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
390	Other Purchased Services exam investigation, flu shots, photo processing, etc	1,291	4,339	3,471	1,899	4,400	43%	4,400		4,400	100%
399	Other Contracted Services labor contract, add'l services	2,714	3,893	1,647	1,358	4,000	34%	4,000		4,000	100%
	Account:	845,547	839,668	878,697	970,387	983,886	99%	1,039,585	0	1,039,585	106%
420160	COMMUNICATIONS/DISPATCH										
399	Other Contracted Services 4.52% increase - 2015 FY 1.6% increase - 2016 FY (set by Board, agreed with annual CPI-U index, used as budget limit for Flathead County)	104,260	106,343	108,470	113,369	113,369	100%	115,183		115,183	102%
	Account:	104,260	106,343	108,470	113,369	113,369	100%	115,183	0	115,183	102%
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	55,660	57,814	59,116	60,940	60,940	100%	63,021		63,021	103%
140	Employer Contributions includes \$600 volunteer work comp	11,392	11,868	12,603	13,053	13,067	100%	13,305		13,305	102%
146	Fire-State Contribution 32.61% of salary = 20,610	17,883	18,853	19,171	19,812	19,857	100%	20,610		20,610	104%
180	Health Insurance	7,105	7,212	7,296	7,296	7,296	100%	7,296		7,296	100%
210	Office Supplies	566	315	942	751	500	150%	500		500	100%
212	Small Equipment < \$5,000 misc valves/fittings 1,500, Hazmat/Abs spill control \$1000, Hydrant gate valves, intake valves, etc - \$2050, radio clamshells - \$400, misc. small tools	13,552	7,983	5,941	4,327	6,300	69%	5,050		5,050	80%
220	Operating Supplies incl hose	9,340	4,886	3,934	4,544	5,000	91%	5,000		5,000	100%
224	Janitorial/Cleaning Suppl	126		136		0	0%			0	0%
226	Clothing/Uniforms 2 sets turnouts	8,031	6,053	2,427	7,043	6,000	117%	6,000		6,000	100%
231	Gas & Oil	4,902	4,053	5,158	4,753	5,100	93%	5,000		5,000	98%



CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
232	Vehicle Parts	84	945	173	702	1,000	70%	900		900	90%
240	Repair & Maintenance Supp	651	800	360	853	1,000	85%	900		900	90%
310	Postage & Freight	76	90	61	130	100	130%	100		100	100%
330	Subscriptions & Books code book updates	395	513	186	507	400	127%	400		400	100%
335	Membership & Dues NFPA, MT State Fire chiefs	200	215	260	210	260	81%	260		260	100%
341	Electric Utility rural hall - added wtr supply, orig elec bill had been pd by city out of street lighting in error	2,203	2,101	2,299	2,769	3,900	71%	3,900		3,900	100%
342	Water & Sewer	336	337	326	325	350	93%	400		400	114%
344	Gas Utility rural - propane increased \$1,000 to \$4,300	5,731	6,046	8,290	6,341	8,200	77%	7,000		7,000	85%
345	Phone & Fax	2,969	4,002	3,841	3,852	4,020	96%	4,000		4,000	100%
355	Data Processing Services	97	142	364	1,130	500	226%	500		500	100%
360	Maintenance & Repair	2,467	2,299	3,495	2,788	2,500	112%	3,000		3,000	120%
361	Motor Vehicle M & R 6 large app and 4 small app, on 3 each year EVT checks (\$800/each)	3,679	4,524	4,619	5,173	7,200	72%	6,500		6,500	90%
366	Building Maintenance & Re Simplex Grinnell sprinkler/inspection Carson Broa contract Kenco Security contract Pest spraying rural hall	1,466	3,741	711	1,106	1,000	111%	1,600		1,600	160%
380	Training & Certification Driving training \$1,500 Code training and misc training \$1,500	2,631	3,028	2,447	2,716	3,000	91%	3,000		3,000	100%
390	Other Purchased Services physicals, fit tests, immunizations Active 911 - \$400	2,420	1,667	2,123	1,544	2,000	77%	2,000		2,000	100%
394	Sampling & Testing pump testing, SCBA flow tests, Fire ext service, hose testing (3400) SCBA compressor 1290	2,250	691	3,525	6,895	7,300	94%	7,200		7,200	99%
399	Other Contracted Services Rural - snow removal - \$1,500 Rural - mowing - etc 600	957	924	1,260	1,500	2,300	65%	2,200		2,200	96%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
940	New Machinery & Equipmen		5,010			0	0%			0	0%
	Account:	157,169	156,112	151,064	161,060	169,090	95%	169,642	0	169,642	100%
420410	FEMA Fire Equipment Grant										
940	New Machinery & Equipmen	69,392				0	0%			0	0%
	Account:	69,392				0	***%	0	0	0	0%
420730	Emergency Medical Services										
212	Small Equipment < \$5,000	5,828		1,910	1,234	2,312	53%	2,432		2,432	105%
	\$2,666 - as of June 2015 X 2										
220	Operating Supplies	204	252	1,179	766	1,000	77%	1,000		1,000	100%
226	Clothing/Uniforms	325				0	0%			0	0%
380	Training & Certification	912	959	1,504	1,892	1,500	126%	1,900		1,900	127%
	Account:	7,269	1,211	4,593	3,892	4,812	81%	5,332	0	5,332	111%
430200	ROAD & STREET SERVICES										
220	Operating Supplies		1,055			0	0%			0	0%
399	Other Contracted Services			1,950		0	0%			0	0%
930	New Improvements/Misc.		46,740	11,515	23,344	20,000	117%			0	0%
	flashing beacons - 3 intersections completed in 2015 FY plus repair										
	Account:		47,795	13,465	23,344	20,000	117%	0	0	0	0%
430230	Road and Street Construction										
950	City Construction				121,792	235,000	52%	135,000		135,000	57%
	sidewalk on Railroad St per est \$112,000 (subject to bid, Davis Bacon wages - increased 20% - \$135,000										
	Account:				121,792	235,000	52%	135,000	0	135,000	57%
430400	Transit Systems										
300	Purchased Services	5,500	5,500	5,500	5,500	5,500	100%	5,500		5,500	100%
	Account:	5,500	5,500	5,500	5,500	5,500	100%	5,500	0	5,500	100%
431100	WEED CONTROL										
220	Operating Supplies	90	234			500	0%	500		500	100%
300	Purchased Services		1,460	60	25	500	5%	500		500	100%
	contract weed removal										
	Account:	90	1,694	60	25	1,000	3%	1,000	0	1,000	100%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
431200	Flood Control-High Hazard Dam										
110	Salaries and Wages	1,788	1,838	1,404	1,792	1,792	100%	1,855		1,855	104%
140	Employer Contributions	367	386	322	395	395	100%	405		405	103%
180	Health Insurance				500	500	100%	500		500	100%
220	Operating Supplies			245		0	0%			0	0%
380	Training & Certification	78				100	0%	100		100	100%
	Account:	2,233	2,224	1,971	2,687	2,787	96%	2,860	0	2,860	103%
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,	36,141	39,797	35,508	35,042	37,802	93%	40,091		40,091	106%
120	Overtime	24			134	544	25%	640		640	118%
140	Employer Contributions	6,566	7,083	7,098	7,876	8,637	91%	9,099		9,099	105%
180	Health Insurance	917	953	198	1,943	2,276	85%	2,517		2,517	111%
200	Supplies		15			0	0%			0	0%
210	Office Supplies	62	8		70	0	***%			0	0%
212	Small Equipment < \$5,000 mower, misc hand tools Water wheel - 4895	404	8,656	2,220	326	3,000	11%	2,500		2,500	83%
220	Operating Supplies	861	1,844	7,741	4,438	2,500	178%	4,500		4,500	180%
221	Chemicals park weed chemicals and fertilizer (stubborn weeds/more land)	1,838	322	1,380	1,809	1,500	121%	2,000		2,000	133%
224	Janitorial/Cleaning Suppl	504	206	1,699	228	1,000	23%	750		750	75%
225	Recreation Supplies picnic tables, grass seed, benches	5,440	1,432	2,274	1,947	5,000	39%	5,000		5,000	100%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
226	Clothing/Uniforms hard hats, vests		214	137	73	150	49%	150		150	100%
231	Gas & Oil	2,550	2,805	3,277	3,427	3,300	104%	3,600		3,600	109%
232	Vehicle Parts	664		444	574	500	115%	600		600	120%
240	Repair & Maintenance Supp	2,834	1,525	4,915	3,385	4,000	85%	4,000		4,000	100%
310	Postage & Freight		18			0	0%			0	0%
340	Utility Services garbage	299	424	530	545	600	91%	600		600	100%
341	Electric Utility	3,494	3,831	3,523	3,636	4,000	91%	4,000		4,000	100%
342	Water & Sewer 2015 summer - Welcome Park added	8,739	6,592	7,534	8,050	9,000	89%	9,800		9,800	109%
345	Phone & Fax	276	272	225	296	300	99%	300		300	100%
354	Engineering/Consulting Nucleus Ave park area - \$1,000					1,800	0%	1,000		1,000	56%
360	Maintenance & Repair	730	2,432	4,860	1,014	2,500	41%	2,500		2,500	100%
361	Motor Vehicle M & R	1,869	360	218	983	600	164%	750		750	125%
366	Building Maintenance & Re garage door at shop	3,831		84		4,000	0%	3,000		3,000	75%
380	Training & Certification weed spraying certification	60	100	121	117	350	33%	350		350	100%
390	Other Purchased Services	351	147	960	16	1,000	2%	1,000		1,000	100%
397	Equipment Rental			680		0	0%			0	0%
399	Other Contracted Services FC Recreation - \$6,000 Welcome Park dev - \$40,500 (complete, add sprkling, pave parking, water line) plus signage \$5,000 porta-potty rental \$5,000 (dog park moved to long-term capital) Pit to park gate replacement - \$1,826 Depot Park -signage/improvements - \$5,000 Columbus Park - BB court - \$14,000 Rivers' Edge Parking lot - paved - \$36,100	9,853	7,885	27,802	16,606	55,000	30%	108,000		108,000	196%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
450	Raw Materials, Misc.	414				0	0%			0	0%
452	Gravel and Sand chips for playgrounds			975		1,500	0%	1,500		1,500	100%
930	New Improvements/Misc.	6,667	28,048			0	0%			0	0%
940	New Machinery & Equipmen purchase of Ford F150 from Water Dept, undepr. value as of June 30, 2015	6,500				3,750	0%	10,822		10,822	289%
Account:		101,888	114,969	114,403	92,535	154,609	60%	219,069	0	219,069	142%
460445 SWIMMING POOL											
110	Salaries and Wages incl 1 1/2 hours for ML/Water dept for 3 mos maint.	31,392	32,630	31,524	32,298	38,386	84%	40,338		40,338	105%
120	Overtime	1,047	929	1,007	2,994	2,012	149%	1,822		1,822	91%
140	Employer Contributions	5,306	5,484	5,599	6,270	7,017	89%	6,974		6,974	99%
180	Health Insurance prorated ins - ML 2% allocated to Pool				320	334	96%	334		334	100%
210	Office Supplies	131	127	266		275	0%	275		275	100%
212	Small Equipment < \$5,000 umbrellas, chair replacement		1,406	580	140	2,000	7%	1,000		1,000	50%
220	Operating Supplies	1,357	1,675	802	959	2,000	48%	2,000		2,000	100%
221	Chemicals	5,928	8,431	4,843	8,833	7,000	126%	7,000		7,000	100%
224	Janitorial/Cleaning Suppl	12	860	379	162	600	27%	500		500	83%
225	Recreation Supplies BB hoops				1,615	1,500	108%	1,500		1,500	100%
226	Clothing/Uniforms	271	295	240	391	400	98%	400		400	100%
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	1,254	3,665	1,661	1,939	2,500	78%	2,500		2,500	100%
310	Postage & Freight	178				0	0%			0	0%
335	Membership & Dues red cross - \$200 annual plus cost of certification new Health Dept license - \$200	200		200	340	200	170%	400		400	200%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
340	Utility Services garbage (increased w/farmers market)	142	161	236	273	250	109%	275		275	110%
341	Electric Utility	2,061	2,244	2,207	2,581	2,500	103%	2,700		2,700	108%
342	Water & Sewer	2,145	3,290	2,814	2,488	3,300	75%	3,300		3,300	100%
344	Gas Utility	10,036	7,884	7,271	6,540	8,500	77%	8,000		8,000	94%
345	Phone & Fax	145	345	237	326	300	109%	350		350	117%
360	Maintenance & Repair Gutter replacement \$9,800 - \$10,800 (not completing see 240)	1,490	22,053	257	668	5,000	13%	2,500		2,500	50%
366	Building Maintenance & Re painted in 2015 FY	11,282	731		6,300	2,000	315%	2,000		2,000	100%
380	Training & Certification	140	255	229	105	300	35%	300		300	100%
390	Other Purchased Services	3,870	909	31	175	100	175%	200		200	200%
399	Other Contracted Services	390				0	0%			0	0%
940	New Machinery & Equipmen tarps 2015 FY, none planned in 2016 FY		7,125		8,850	10,000	89%			0	0%
Account:		78,777	100,499	60,383	84,567	96,474	88%	84,668	0	84,668	88%
490500	Other Debt Service Payments										
610	Principal Fire Truck - city share - \$115,365 orig. 8/31/2012 Outstanding June 30, 2015 = \$87,795.93 Aug - \$5,610.05 Feb - \$5,636.37		5,492	10,970	11,107	11,108	100%	11,247		11,247	101%
620	Interest Fire truck - Feb 2015 rate set at 1.25% (was 1.0%) Aug - 544.21 Feb - 517.88		662	1,071	961	962	100%	1,062		1,062	110%
Account:			6,154	12,041	12,068	12,070	100%	12,309	0	12,309	102%
510100	SPECIAL ASSESSMENTS										
540	Special Assessments water shop garbage added to SW assessment	9,811	9,767	9,723	9,641	9,800	98%	11,000		11,000	112%
Account:		9,811	9,767	9,723	9,641	9,800	98%	11,000	0	11,000	112%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
510300	ORDINANCE CODIFICATION/CONSULTANTS										
300	Purchased Services contracting completion in 2016 FY					6,500	0%	9,000		9,000	138%
	Account:					6,500	0%	9,000	0	9,000	138%
510330	Comprehensive Liability Insurance										
510	Insurance 15-16 Property Program - \$13,578 15-16 Liab program - \$44,421 (mod factor from 1.07 to 1.10)	52,917	58,878	50,276	54,041	54,042	100%	58,000		58,000	107%
519	Deductible Reserve/Small	3,054	2,920	2,913	1,212	5,000	24%	5,000		5,000	100%
	Account:	55,971	61,798	53,189	55,253	59,042	94%	63,000	0	63,000	107%
510620	TERMINATION COSTS										
100	Personal Services					50,000	0%	50,000		50,000	100%
170	Employee Incentive Progra	277		40	87	500	17%	500		500	100%
	Account:	277		40	87	50,500	0%	50,500	0	50,500	100%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds Funds remaining to balance budget based on projects in GF typically transfer up to \$200,000, added \$25,321 from add'l tax revenue ( option 1) Option 2 Levy less growth = \$203,203	243,500	210,766	189,161	122,814	122,814	100%	228,524		228,524	186%
	Account:	243,500	210,766	189,161	122,814	122,814	100%	228,524	0	228,524	186%
	Fund:	2,194,686	2,317,391	2,161,988	2,306,278	2,764,477	83%	2,893,862	0	2,893,862	105%
	Grand Total:	2,194,686	2,317,391	2,161,988	2,306,278	2,764,477		2,893,862	0	2,893,862	

**City of Columbia Falls, Montana**

Budget for Fiscal Year Ending June 30, 2016

**B. SPECIAL REVENUE FUNDS**

(2000)

Summary of Appropriations by Fund and Object

Revenue by Source  
Expenditure by Function and Activity

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

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



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CITY OF COLUMBIA FALLS  
Summary of Appropriations by Fund and Object  
For the Year: 2015 - 2016  
For Funds 2000 - 2999

Page: 1 of 1  
Report ID: Ai20

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2372 PERMISSIVE MEDICAL LEVY					142,330	142,330
2394 BUILDING CODE ENFORCEMENT FUND		14,007	77,055			93,828
2400 SPECIAL LIGHTING DISTRICT FUND			56,206			56,206
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND		191,419	123,437	19,600		377,449
2700 CEDAR CREEK TRUST			1,000	40,325		41,325
2820 GAS TAX FUND			95,000	25,427		120,427
2917 CRIME VICTIMS ASSISTANCE FUND			4,500			4,500
2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM						7,627
Total:		205,426	357,198	85,352	142,330	843,692

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

2372 PERMISSIVE MEDICAL LEVY

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	94,128	87,949	78,125	126,414	121,284	104%	136,220		136,220	112%
Subject to max levy \$136,220.43 actual = 22.509 mills increase of 4.40 mills										
311020 Personal Property Taxes	2,664	1,879	1,554	864	0	***%			0	0%
311030 Motor Vehicle Taxes	26	53	827	23	0	***%			0	0%
312000 Penalty & Interest on	1,188	540	252	471	0	***%			0	0%
Group:	98,006	90,421	80,758	127,772	121,284	105%	136,220	0	136,220	112%
330000 INTERGOVERNMENTAL REVENUES										
335210 PPTAX HB20 - SB417	501				0	0%			0	0%
335230 State Entitlement				1,882	1,166	161%			0	0%
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 2016FY										
Group:	501			1,882	1,166	161%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	96	107	104	81	0	***%			0	0%
Group:	96	107	104	81	0	***%	0	0	0	0%
Fund:	98,603	90,528	80,862	129,735	122,450	106%	136,220	0	136,220	111%

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2372 PERMISSIVE MEDICAL LEVY

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds	97,659	89,057	93,115	122,730	122,730	100%	142,330		142,330	116%
	General Fund - \$110,372										
	St Maint Fund - \$31,958										
	Account:	97,659	89,057	93,115	122,730	122,730	100%	142,330	0	142,330	116%
	Fund:	97,659	89,057	93,115	122,730	122,730	100%	142,330	0	142,330	116%

2394 BUILDING CODE ENFORCEMENT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Old
	14-15	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16
320000 LICENSES AND PERMITS										
323010 Building Permits	21,429	22,063	57,802	62,104	79,500	78%	58,500		58,500	73%
record building in 2015 FY, buildable lots filling in, July - \$1,891										
323012 Plumbing/Mechanical	9,484	4,730	10,042	14,009	8,500	165%	10,000		10,000	117%
based on housing starts in 2014-15FY										
323013 Signs & Demolition	420	410	1,536	1,312	800	164%	1,000		1,000	125%
323014 Building Plan Review Fees	12,894	9,679	26,884	27,970	20,000	140%	20,500		20,500	102%
323020 Electrical Permits	5,713	5,952	10,690	11,536	8,400	137%	10,000		10,000	119%
based on 2014-15 housing starts and permits										
Group:	49,940	42,834	106,954	116,931	117,200	100%	100,000	0	100,000	85%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,				27	0	***%			0	0%
Group:				27	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	31	38	58	191	0	***%	100		100	*****%
Group:	31	38	58	191	0	***%	100	0	100	*****%
Fund:	49,971	42,872	107,012	117,149	117,200	100%	100,100	0	100,100	85%

2394 BUILDING CODE ENFORCEMENT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
420500	PROTECTIVE INSPECTIONS										
210	Office Supplies	94	211	120	151	200	76%	200		200	100%
220	Operating Supplies	1				0	0%			0	0%
330	Subscriptions & Books		76	304	134	300	45%	300		300	100%
335	Membership & Dues ICC membership	125			125	125	100%	125		125	100%
345	Phone & Fax	20				0	0%			0	0%
350	Legal Services/Contract paid out of General Fund - will charge 2394 for direct cases only	2,787				0	0%			0	0%
353	Audit fy 2015 (Legislation not passed to do away with special purpose report, still required unless ARM changed by DOL Bldg Code Division)	950	565	1,695	930	895	104%	930		930	104%
355	Data Processing Services		125			0	0%			0	0%
398	Bldg Inspection Svcs 65% of Bldg permit revenues (\$99,000) - min. 2,000/month	31,843	35,659	70,577	76,993	77,635	99%	75,000		75,000	97%
399	Other Contracted Services education fee .005	172	159	433	467	500	93%	500		500	100%
	Account:	35,992	36,795	73,129	78,800	79,655	99%	77,055	0	77,055	97%
420510	Administration										
110	Salaries and Wages City Clerk/Bldg insp - 15% FTE City Mngr - 4.59%	8,979	9,632	11,075	11,454	11,373	101%	11,759		11,759	103%
120	Overtime	26	62	299	412	256	161%	265		265	104%
140	Employer Contributions	1,456	1,562	1,908	1,993	1,939	103%	1,983		1,983	102%
180	Health Insurance	1,080	1,107	1,189	2,125	2,125	100%	2,109		2,109	99%
190	Deferred Comp	201	201	198	135	134	101%	149		149	111%
	Account:	11,742	12,564	14,669	16,119	15,827	102%	16,265	0	16,265	103%
510330	Comprehensive Liability Insurance										
510	Insurance 2015-16 Liab program, mod factor from 1.07 to 1.10)	-444	430	363	462	462	100%	508		508	110%
	Account:	-444	430	363	462	462	100%	508	0	508	110%

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2394 BUILDING CODE ENFORCEMENT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
						14-15	14-15	15-16	15-16	15-16	15-16
Fund:		47,290	49,789	88,161	95,381	95,944	99%	93,828	0	93,828	98%

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2400 SPECIAL LIGHTING DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	1,224	1,198	896	909	0	***%			0	0%
363010 Maintenance Assessments	41,450	40,977	40,613	40,380	40,000	101%	33,928		33,928	84%
Reduce assessment due to available resources										
363040 Penalty & Interest	646	261	146	123	100	123%	100		100	100%
Group:	43,320	42,436	41,655	41,412	40,100	103%	34,028	0	34,028	84%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	103	118	134	186	100	186%	150		150	150%
Group:	103	118	134	186	100	186%	150	0	150	150%
Fund:	43,423	42,554	41,789	41,598	40,200	103%	34,178	0	34,178	85%



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2400 SPECIAL LIGHTING DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
240	Repair & Maintenance Supp	2,162	86			7,251	0%	5,000		5,000	69%
341	Electric Utility	32,960	33,230	34,771	34,175	38,000	90%	38,000		38,000	100%
354	Engineering/Consulting fee to FEC for advance engineering, payable before project is planned					500	0%	500		500	100%
360	Maintenance & Repair	3,464	1,730		984	7,500	13%	7,500		7,500	100%
363	Office Maintenance/Agreem SAM software fee 1/2 (\$1411)			427	679	679	100%	706		706	104%
399	Other Contracted Services new light installation - HWY and 3rd Ave E (if approved), replacement lights within district		1,505	551	1,350	4,500	30%	4,500		4,500	100%
	Account:	38,586	36,551	35,749	37,188	58,430	64%	56,206	0	56,206	96%
	Fund:	38,586	36,551	35,749	37,188	58,430	64%	56,206	0	56,206	96%

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
331052 MDOT-MACI EQUIPMENT GRANT	182,714				0	0%			0	0%
Group:	182,714				0	0%	0	0	0	0%
340000 CHARGES FOR SERVICES										
343011 Street Repair Charges	332	1,136	420		0	0%			0	0%
343015 Public Works Billing -	1,243	4,581			0	0%			0	0%
346000 Street Excavation Permits	650	350	300	950	300	317%	500		500	166%
Group:	2,225	6,067	720	950	300	317%	500	0	500	166%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	187	35	48	31	0	***%			0	0%
363010 Maintenance Assessments	306,277	309,230	302,211	304,105	301,000	101%	301,000		301,000	100%
363040 Penalty & Interest	3,516	1,926	863	873	700	125%	700		700	100%
Group:	309,980	311,191	303,122	305,009	301,700	101%	301,700	0	301,700	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	578	536	666	669	500	134%	600		600	120%
Group:	578	536	666	669	500	134%	600	0	600	120%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	16,693	17,522	17,523	28,155	31,028	91%	31,958		31,958	102%
Trans in from PML - \$31,958										
Group:	16,693	17,522	17,523	28,155	31,028	91%	31,958	0	31,958	102%
Fund:	512,190	335,316	322,031	334,783	333,528	100%	334,758	0	334,758	100%

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
110	Salaries and Wages	109,868	113,332	129,027	121,898	139,218	88%	122,310		122,310	88%
	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	1,813	950	5,256	3,356	2,846	118%	3,932		3,932	138%
140	Employer Contributions	23,677	24,586	31,657	29,145	34,129	85%	30,048		30,048	88%
180	Health Insurance	20,098	20,758	23,359	34,780	38,609	90%	37,378		37,378	97%
	based on current employees										
190	Deferred Comp	4,632	4,632	3,860		0	0%			0	0%
200	Supplies		75			0	0%			0	0%
210	Office Supplies	178	141	285	124	200	62%	200		200	100%
212	Small Equipment < \$5,000	12,284	7,260	831		2,500	0%	7,500		7,500	300%
	Walk behind concrete saw - \$2,500 Pavement cutter attach for loader - \$1,200 Skid steer 6' plow attach - \$2,800 Tripod - 1/3 share - \$710 misc. tools										
220	Operating Supplies	4,104	3,280	3,583	2,600	5,000	52%	3,500		3,500	70%
	street paint										
221	Chemicals	10,494	2,430	2,129	4,429	5,000	89%	9,000		9,000	180%
	granular mag for deicing - \$5,000 salt for deicing - \$4,000										
224	Janitorial/Cleaning Suppl	645	94	545	249	300	83%	300		300	100%
226	Clothing/Uniforms		364	502	195	500	39%	500		500	100%
	safety vests, clothing allow in payroll										
231	Gas & Oil	17,382	15,429	20,565	19,557	22,000	89%	22,000		22,000	100%
232	Vehicle Parts	3,372	3,826	10,484	6,318	10,000	63%	10,000		10,000	100%
	incl tires for ditch mower										
240	Repair & Maintenance Supp	2,681	5,315	3,849	9,833	3,500	281%	7,500		7,500	214%
	2015FY incl drywell replacement, not complete										
242	Sign Parts and Supplies	3,914	6,745	3,098	2,348	6,500	36%	4,500		4,500	69%
243	Traffic Signal Supplies				1,105	0	***%	2,500		2,500	*****%

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
310	Postage & Freight	41				0	0%			0	0%
311	Trucking n/a	6,640	1,320			0	0%			0	0%
318	U-DIG Services	237	261	274	451	300	150%	400		400	133%
335	Membership & Dues	249	55			0	0%			0	0%
340	Utility Services garbage	2,075	2,142	2,216	2,119	2,300	92%	2,300		2,300	100%
341	Electric Utility	1,718	1,962	2,139	2,046	2,200	93%	2,200		2,200	100%
342	Water & Sewer	660	1,029	831	792	1,000	79%	1,000		1,000	100%
344	Gas Utility	3,619	2,914	3,242	2,541	3,500	73%	3,500		3,500	100%
345	Phone & Fax added internet to shop	1,216	1,406	1,332	1,719	1,500	115%	1,900		1,900	127%
354	Engineering/Consulting surveying, project planning - 2,500 RPA General contract \$20,000 - 1/3 St - \$7500		800		1,641	12,000	14%	5,000		5,000	42%
355	Data Processing Services set up street shop on internet, Pavement mngt system	1,333	1,337	1,417	1,267	1,500	84%	1,500		1,500	100%
360	Maintenance & Repair	9,801	3,382	871	208	2,500	8%	2,500		2,500	100%
361	Motor Vehicle M & R	1,475	3,201	6,765	3,163	7,500	42%	6,500		6,500	87%
363	Office Maintenance/Agreem 1/2 SAM program - 706 Etime - 63			1,011	742	750	99%	769		769	103%
366	Building Maintenance & Re		6,022	901		1,500	0%	1,500		1,500	100%
380	Training & Certification OHSA, safety training, driver training	1,175	1,645	459	542	1,500	36%	1,500		1,500	100%
390	Other Purchased Services	58	816	180	180	0	***%	180		180	*****%
397	Equipment Rental equip rental on limited city projects	9,644	1,322	2,403	204	1,500	14%	1,000		1,000	67%
399	Other Contracted Services labor contract, physicals, drug screening, etc, contracted snow removal (increased to \$10,000 due to 2015 winter)	2,032	658	6,824	13,809	6,500	212%	12,250		12,250	188%

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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
452	Gravel and Sand	2,512	211	926	3,609	3,500	103%	3,500		3,500	100%
471	Asphalt & Asphalt Filler none budgeted in Gas Tax for 2016 FY	64,740	21,315	471	5,216	0	***%	8,438		8,438	*****%
930	New Improvements/Misc. connect Karen Rd storm drain to new system on 13th St					0	0%	2,500		2,500	*****%
931	Project Engineering 2015 FY - Hilltop project, no planned projects 2016 FY				22,007	15,900	138%			0	0%
940	New Machinery & Equipmen 6' street broom skid steer mounted - \$8,500 paint striper - \$6,500 Emergency worklight/generator - 1/3 - \$2,020	211,035		14,600		0	0%	17,100		17,100	*****%
950	City Construction				12,245	12,000	102%			0	0%
	Account:	535,402	261,015	285,892	310,438	347,752	89%	336,705	0	336,705	97%
430210	Street Administration										
110	Salaries and Wages	23,473	26,116	22,121	25,277	28,383	89%	29,338		29,338	103%
120	Overtime	9	20	100	138	85	162%	88		88	104%
140	Employer Contributions	4,420	4,784	4,382	5,082	5,571	91%	5,703		5,703	102%
180	Health Insurance	3,783	3,923	1,154	4,985	4,986	100%	4,959		4,959	99%
190	Deferred Comp	452	584	416	409	631	65%	656		656	104%
	Account:	32,137	35,427	28,173	35,891	39,656	91%	40,744	0	40,744	103%
	Fund:	567,539	296,442	314,065	346,329	387,408	89%	377,449	0	377,449	97%

2700 CEDAR CREEK TRJST

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Old
					14-15	14-15	15-16	15-16	15-16	15-16
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,865	3,789	3,399	2,017	1,000	202%	2,000		2,000	200%
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	48,399	3%	45,935		45,935	94%
for budgeting purposes, placed here, principal recorded against L-T receivable										
when funds posted, int earnings = \$2224 for 2016 FY (int rate .65%, up from										
.39%)										
2016 FY: Principal repayments = \$41,060 (incl \$6,000 extra)										
Budget = \$43,284										
Interest on Sale of CCN Lot 1 NOV 2015 - June 2016 - \$2,651 (5%)										
Group:	3,865	6,343	3,399	3,511	49,399	7%	47,935	0	47,935	97%
380000 OTHER FINANCING SOURCES										
382010 Sale of General Fixed	15,519	83,349		54,215	54,200	100%	13,427		13,427	24%
Sept 2015 - contract for CCN Lot 1 - 20% down, City to carry contract - cash										
expected in Oct 2015 at closing										
382030 Gain or Loss on Sale of	66,981				0	0%			0	0%
Group:	82,500	83,349		54,215	54,200	100%	13,427	0	13,427	24%
Fund:	86,365	89,692	3,399	57,726	103,599	56%	61,362	0	61,362	59%

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2700 CEDAR CREEK TRUST

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
410000	GENERAL GOVERNMENT										
390	Other Purchased Services	5,281				0	0%			0	0%
	Account:	5,281				0	***%	0	0	0	0%
410100	LEGISLATIVE SERVICES										
390	Other Purchased Services signage for CCN	984				0	0%	1,000		1,000	*****%
399	Other Contracted Services			15,000		0	0%			0	0%
	Account:	984		15,000		0	***%	1,000	0	1,000	*****%
470100	Community Public Facility Projects										
930	New Improvements/Misc. unres cash balance plus interest earnings 2016FY - avail for sidewalk program, includes interest on sale of CCN Lot 1				1,370	34,800	4%	40,325		40,325	116%
	Account:				1,370	34,800	4%	40,325	0	40,325	116%
	Fund:	6,265		15,000	1,370	34,800	4%	41,325	0	41,325	119%

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2820 GAS TAX FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Old
	11-12	12-13	13-14	14-15	14-15	14-15	15-16	15-16	15-16	15-16
330000 INTERGOVERNMENTAL REVENUES										
335040 Gasoline Tax based on 2014 population estimates	90,162	90,252	90,005	89,734	89,734	100%	90,502		90,502	100%
Group:	90,162	90,252	90,005	89,734	89,734	100%	90,502	0	90,502	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	68	296	222	316	0	***%	200		200	*****%
Group:	68	296	222	316	0	***%	200	0	200	*****%
Fund:	90,230	90,548	90,227	90,050	89,734	100%	90,702	0	90,702	101%



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2820 GAS TAX FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
221	Chemicals liquid deicer	13,496	13,510	14,183	16,309	15,000	109%	25,000		25,000	167%
399	Other Contracted Services 2015 FY inciuded 2014 FY work completed in July and this year's work Chip sealing for 2016 FY = \$70,000 crack sealing -			92,600	105,564	116,300	91%	70,000		70,000	60%
452	Gravel and Sand raw materials	1,032				9,821	0%			0	0%
471	Asphalt & Asphalt Filler	68,538			3,294	8,000	41%			0	0%
940	New Machinery & Equipmen see fund 2500 - budgeting gas tax to set aside less than max for street equipment replacement				24,545	30,000	82%	25,427		25,427	85%
	Account:	83,066	13,510	106,783	149,712	179,121	84%	120,427	0	120,427	67%
	Fund:	83,066	13,510	106,783	149,712	179,121	84%	120,427	0	120,427	67%

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2917 CRIME VICTIMS ASSISTANCE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
	14-15	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16
350000 FINES AND FORFEITURES										
351034 Court Administration	7,265	6,244	5,292	4,116	5,000	82%	4,500		4,500	90%
Group:	7,265	6,244	5,292	4,116	5,000	82%	4,500	0	4,500	90%
Fund:	7,265	6,244	5,292	4,116	5,000	82%	4,500	0	4,500	90%

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CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

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2917 CRIME VICTIMS ASSISTANCE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
410360	CITY COURT										
	300 Purchased Services	7,265	6,244	5,292	4,116	5,000	82%	4,500		4,500	90%
	Account:	7,265	6,244	5,292	4,116	5,000	82%	4,500	0	4,500	90%
	Fund:	7,265	6,244	5,292	4,116	5,000	82%	4,500	0	4,500	90%

2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Actuals				Current	%	Preim.	Budget	Final	% Old	
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget	
	14-15	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16	
330000 INTERGOVERNMENTAL REVENUES											
331010 Home Program Grnt			43,745	258,533	262,373	99%				0	0%
Grant \$45,000/home - 6 units left less cash on hand 7/1 \$7,627											
Group:			43,745	258,533	262,373	99%	0	0		0	0%
360000 MISCELLANEOUS REVENUE											
362020 HOME Program Repayment	7,627		22,881	7,627		0 ***%				0	0%
already rec'd \$7,627 not anticipating add'l psyment											
Group:	7,627		22,881	7,627		0 ***%	0	0		0	0%
370000 INVESTMENT EARNINGS											
371010 Investment Earnings	116					0 0%				0	0%
Group:	116					0 0%	0	0		0	0%
Fund:	7,743		66,626	266,160	262,373	101%	0	0		0	0%

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2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
		14-15	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16
-----											
470450	Partnership with NW Mt. Human Resources										
850	Home Project Activity Cos		93,840	266,160	270,000	99%	7,627		7,627	3%	
	Habitat Project completed, \$7,627 on hand, can be used for Teakettle or Columbia Villa improvements										
	Account:		93,840	266,160	270,000	99%	7,627	0	7,627	3%	
	Fund:		93,840	266,160	270,000	99%	7,627	0	7,627	3%	



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

Budget for Fiscal Year Ending June 30, 2016

### **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 2015-2016, 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.



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3010 GO BOND - POOL

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes 10.572 mills	64,157	66,827	64,415	73,557	69,385	106%	63,981		63,981	92%
311020 Personal Property Taxes	1,722	1,305	1,194	703	0	***%			0	0%
311030 Motor Vehicle Taxes	17	41		13	0	***%			0	0%
312000 Penalty & Interest on	742	366	199	320	150	213%	150		150	100%
Group:	66,638	68,539	65,808	74,593	69,535	107%	64,131	0	64,131	92%
330000 INTERGOVERNMENTAL REVENUES										
335210 PPTAX HB2C - SB417	346				0	0%			0	0%
Group:	346				0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	205	172	166	211	150	141%	150		150	100%
Group:	205	172	166	211	150	141%	150	0	150	100%
Fund:	67,189	68,711	65,974	74,804	69,685	107%	64,281	0	64,281	92%

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CITY OF COLUMBIA FALLS  
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3010 GO BOND - POOL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
490100	General Obligation Bonds										
610	Principal	45,000	50,000	50,000	55,000	55,000	100%	55,000		55,000	100%
	O/S June 30, 2015 = \$235,000										
	Last payment 2019 FY										
620	Interest	21,080	19,010	16,685	14,335	14,335	100%	11,695		11,695	82%
630	Paying Agent Fees/Bond Is	300	300	300	350	350	100%	350		350	100%
	Account:	66,380	69,310	66,985	69,685	69,685	100%	67,045	0	67,045	96%
	Fund:	66,380	69,310	66,985	69,685	69,685	100%	67,045	0	67,045	96%



CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
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3020 GO Street Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes 13.032 mills	74,390	74,674	74,002	82,896	78,266	106%	78,866		78,866	100%
311020 Personal Property Taxes	1,803	1,515	1,335	807	0	***%			0	0%
311030 Motor Vehicle Taxes	18	45		15	0	***%			0	0%
312000 Penalty & Interest on	847	410	225	359	200	180%	200		200	100%
Group:	77,058	76,644	75,562	84,077	78,466	107%	79,066	0	79,066	100%
330000 INTERGOVERNMENTAL REVENUES										
335210 PPTAX HB20 - SB417	403				0	0%			0	0%
Group:	403				0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	197	184	184	188	150	125%	150		150	100%
Group:	197	184	184	188	150	125%	150	0	150	100%
Fund:	77,658	76,828	75,746	84,265	78,616	107%	79,216	0	79,216	100%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

3020 GO Street Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
490100	General Obligation Bonds										
610	Principal	50,938	34,388	46,723	40,905	40,905	100%	41,060		41,060	100%
	Draw 2 - \$27,984.42 plus \$6,000										
	Draw 3 - \$2,764.18										
	Draw 4 - \$4,310.98										
	o/s balance as of 6/30/2015 = \$350,842.71										
620	Interest	6,110	2,554	1,676	1,494	1,494	100%	2,224		2,224	149%
	Int - Draw 2 - \$1,664.93 2016 FY rate = .65% was .39%										
	Draw 3 - \$218.32										
	Draw 4 - \$340.35										
	Account:	57,048	36,942	48,399	42,399	42,399	100%	43,284	0	43,284	102%
490500	Other Debt Service Payments										
610	Principal		33,675	34,336	35,009	35,009	100%	35,695		35,695	102%
	Interacap Loan Payments - \$364,449 original 8/26/2011										
	Aug - 17,779.50										
	Feb - 17,915.06										
	o/s balance as of June 30, 2015 = \$244,652.48										
620	Interest		4,240	3,054	2,709	2,709	100%	2,946		2,946	109%
	Interacap Loan interest - Feb 2015 - 1.25% (was 1.0% for last 2 years)										
	Aug - \$1,516.51										
	Feb - \$1,429.61										
	Account:		37,915	37,390	37,718	37,718	100%	38,641	0	38,641	102%
	Fund:	57,048	74,857	85,789	80,117	80,117	100%	81,925	0	81,925	102%

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

3534 SID 34 FUND - 5th Avenue Water Main

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
	14-15	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	5,714	5,714	5,598	5,830	5,715	102%	5,715		5,715	100%
363040 Penalty & Interest	4			36	0	***%			0	0%
Group:	5,718	5,714	5,598	5,866	5,715	103%	5,715	0	5,715	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	12	11	10	14	0	***%			0	0%
Group:	12	11	10	14	0	***%	0	0	0	0%
Fund:	5,730	5,725	5,608	5,880	5,715	103%	5,715	0	5,715	100%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

3534 SID 34 FUND - 5th Avenue Water Main

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
490300	Special Improvement District										
610	Principal	2,984	3,126	3,274	3,430	3,430	100%	3,593		3,593	105%
	Water Prin = 1697.46										
	Sewer Prin = 1895.36										
620	Interest	2,730	2,588	2,440	2,284	2,285	100%	2,122		2,122	93%
	Water Int = 1002.38										
	Sewer Int = 1119.26										
	Account:	5,714	5,714	5,714	5,714	5,715	100%	5,715	0	5,715	100%
	Fund:	5,714	5,714	5,714	5,714	5,715	100%	5,715	0	5,715	100%

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

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

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Old
	11-12	12-13	13-14	14-15	14-15	14-15	15-16	15-16	15-16	15-16
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	2,159	6,394	3,847	4,018	3,801	106%	3,802		3,802	100%
363040 Penalty & Interest	16	224	23	10	0	***%			0	0%
Group:	2,175	6,618	3,870	4,028	3,801	106%	3,802	0	3,802	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	4	19	10	13	0	***%			0	0%
Group:	4	19	10	13	0	***%	0	0	0	0%
Fund:	2,179	6,637	3,880	4,041	3,801	106%	3,802	0	3,802	100%
Grand Total:	152,756	157,901	151,208	168,990	157,817		153,014	0	153,014	

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

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

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
		14-15	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16
-----											
490300	Special Improvement District										
610	Principal	1,985	2,079	2,178	2,281	2,282	100%	2,390		2,390	105%
	Water Prin = 2056.65										
	Sewer Prin = 332.85										
620	Interest	1,816	1,722	1,623	1,519	1,520	100%	1,412		1,412	93%
	Water Int = 1214.48										
	Sewer Int = 196.56										
	Account:	3,801	3,801	3,801	3,800	3,802	100%	3,802	0	3,802	100%
	Fund:	3,801	3,801	3,801	3,800	3,802	100%	3,802	0	3,802	100%
											%
	Grand Total:	132,943	153,682	162,289	159,316	159,319		158,487	0	158,487	

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

Budget for Fiscal Year Ending June 30, 2016

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

(4000)

Five-Year Capital Improvement Program

Revenue by Source

Expenditure Summary by Function, Activity and Object

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

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

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





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Revenue Budget Report -- MultiYear Actuals  
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4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	955	117	136	278	100	278%	250		250	250%
Group:	955	117	136	278	100	278%	250	0	250	250%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	75,000		30,000		0	0%			0	0%
Group:	75,000		30,000		0	0%	0	0	0	0%
Fund:	75,955	117	30,136	278	100	278%	250	0	250	250%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
411200	FACILITIES ADMINISTRATION										
920	Buildings	249,434	21,837			0	0%			0	0%
930	New Improvements/Misc.					35,000	0%	30,000		30,000	86%
	alarm system in General Fund budget										
	Install generator donated by DNRC - 210kw - will power city hall and fire hall										
	HVAC City Hall - public works, council, manager										
931	Project Engineering	17,068	3,380			0	0%			0	0%
	Account:	266,502	25,217			35,000	0%	30,000	0	30,000	86%
	Fund:	266,502	25,217			35,000	0%	30,000	0	30,000	86%

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget	
	14-15	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16	
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	0	***%	4,000			4,000	*****%
Diane Road - \$1,000 per unit prior to COA - for Horine Park											
Group:				2,000	0	***%	4,000	0		4,000	*****%
370000 INVESTMENT EARNINGS											
371010 Investment Earnings	1,670	1,721	1,646	2,074	1,000	207%	2,000			2,000	200%
Group:	1,670	1,721	1,646	2,074	1,000	207%	2,000	0		2,000	200%
380000 OTHER FINANCING SOURCES											
383000 Interfund Operating	100,000	30,000			0	0%				0	0%
Group:	100,000	30,000			0	0%	0	0		0	0%
Fund:	101,670	62,959	1,646	4,074	1,000	407%	6,000	0		6,000	600%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
		14-15	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16
-----											
460400 PARK & RECREATION SERVICES											
930	New Improvements/Misc.	9,197	59,050			0	0%	90,000		90,000	*****%
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											
12-13 FY - \$45,773 in River's Edge Park (trail/entrance)											
and \$13,277 Playground Equipment for Hidden Cedar Loop Park											
	Account:	9,197	59,050			0	***%	90,000	0	90,000	*****%
-----											
460445 SWIMMING POOL											
940	New Machinery & Equipmen				16,575	16,576	100%			0	0%
	Account:				16,575	16,576	100%	0	0	0	0%
	Fund:	9,197	59,050		16,575	16,576	100%	90,000	0	90,000	543%
%											

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
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4020 CAPITAL PROJECTS FUND - General Equipment

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget	
					14-15	14-15	15-16	15-16	15-16	15-16	
360000 MISCELLANEOUS REVENUE											
365000 Contributions and		205,763		31,564	31,100	101%				0	0%
Plum Creek - Fire Dept \$4000											
CF Rural Fire Dept - share of truck purchase - 27100											
366000 Miscellaneous				30,218		0 ***%	4,000			4,000	*****%
MMIA ins proceeds - vehicle received in 2016 FY, additional claim will include graphics, etc. approx. \$4,000											
Group:		205,763		61,782	31,100	199%	4,000		0	4,000	12%
370000 INVESTMENT EARNINGS											
371010 Investment Earnings	364	377	684	972		0 ***%	500			500	*****%
Group:	364	377	684	972		0 ***%	500		0	500	*****%
380000 OTHER FINANCING SOURCES											
381070 Proceeds from Loans		115,365				0 0%				0	0%
382000 Proceeds of General Fixed	678	4,275	790	1,500		0 ***%				0	0%
383000 Interfund Operating	68,500	108,500	70,844			0 0%				0	0%
Group:	69,178	228,140	71,634	1,500		0 ***%	0		0	0	0%
Fund:	69,542	434,280	72,318	64,254	31,100	207%	4,500		0	4,500	14%

4020 CAPITAL PROJECTS FUND - General Equipment

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
410400	ADMINISTRATIVE SERVICES										
940	New Machinery & Equipmen					25,000	0%	34,000		34,000	136%
	city phone system - \$25,000										
	Admin. Copier - \$9,000										
	Account:					25,000	0%	34,000	0	34,000	136%
410500	DEPT. OF FINANCE										
940	New Machinery & Equipmen	6,465				0	0%			0	0%
	Account:	6,465				0	***%	0	0	0	0%
420100	LAW ENFORCEMENT SERVICES										
940	New Machinery & Equipmen		68,817		37,871	35,000	108%	38,000		38,000	109%
	Police vehicle on replacement cycle - 2011 Crown Vic replacement (2016 FY)										
942	Replacement Machinery/Equ					0	0%	38,000		38,000	*****%
	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	35,000	108%	76,000	0	76,000	217%
420400	FIRE PROTECTION & CONTROL										
940	New Machinery & Equipmen		322,762		47,040	45,100	104%			0	0%
	Command vehicle - \$45,100, 40% city, also rec'd \$4000 from Plum Creek,										
	completely outfitted, including pullout extension and remote head radios and										
	installation (City - \$18,040 and Rural - \$27,060)										
	Account:		322,762		47,040	45,100	104%	0	0	0	0%
430200	ROAD & STREET SERVICES										
940	New Machinery & Equipmen	7,135	14,446			0	0%	7,500		7,500	*****%
	1/2 compressor for PWorks, bal in water and sewer - \$7,500										
	Account:	7,135	14,446			0	***%	7,500	0	7,500	*****%
	Fund:	13,600	406,025		84,911	105,100	81%	117,500	0	117,500	112%

%

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

4040 CAPITAL PROJECTS FUND - Street Construction

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
370000 INVESTMENT EARNINGS										
371010 Investment Earnings		85	210	720	100	720%	500		500	500%
Group:		85	210	720	100	720%	500	0	500	500%
380000 OTHER FINANCING SOURCES										
381070 Proceeds from Loans	364,449				0	0%			0	0%
383000 Interfund Operating		66,866	75,000	122,814	122,814	100%	203,203		203,203	165%
amount avail in General Fund w/Growth = \$228,524 w/o growth = \$203,203										
Group:	364,449	66,866	75,000	122,814	122,814	100%	203,203	0	203,203	165%
Fund:	364,449	66,951	75,210	123,534	122,914	101%	203,703	0	203,703	165%
Grand Total:	611,616	564,307	179,310	192,140	155,114		214,453	0	214,453	

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Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

4040 CAPITAL PROJECTS FUND - Street Construction

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Old
		11-12	12-13	13-14	14-15	14-15	14-15	15-16	15-16	15-16	15-16
-----											
430200 ROAD & STREET SERVICES											
950	City Construction		46,749			218,326	0%	422,149		422,149	193%
	\$470,000 estimated in projects - dirt to pavement, bad pavement, overlays - City to determine priority based on condition and traffic demand available - \$218,946 T/I from 1000 General - 203,203										
	Account:		46,749			218,326	0%	422,149	0	422,149	193%
	Fund:		46,749			218,326	0%	422,149	0	422,149	193%
											%
Grand Total:		289,299	537,041		101,486	375,002		659,649	0	659,649	



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

Budget for Fiscal Year Ending June 30, 2016

### **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.

## FY15-16

### Bond Coverage Calculation

<b>Water</b>	
Maximum	\$ 35,994.00
125%	\$ <b>44,992.50</b>
Est Op Rev *	\$ 683,321.00
Est Op Exp **	\$ 535,393.00
	\$ <b>147,928.00</b>
Difference	<b>\$102,935.50</b>
<b>Sewer</b>	
Maximum	\$ 234,056.00
125%	\$ <b>292,570.00</b>
Est Rev *	\$ 1,014,144.00
Est Exp **	\$ 660,214.00
	\$ <b>353,930.00</b>
Difference	<b>\$61,360.00</b>
Per DNRC calculation:	
* Does not include Interest Earnings on Investments	
** Do Not Include Capital Exp incl minor Do Not Include Depreciation Do Not Include Bond Principal/Interest	

Water Expenses requiring Cash Outlay	\$ 776,023.00	
Water Revenues (w/o PIF)	\$ 731,063.00	\$ (44,960.00)
Sewer Expenses requiring Cash Outlay	\$ 1,191,373.00	
Sewer Revenues (w/o PIF)	\$ 1,014,144.00	\$ (177,229.00)

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For the Year: 2015 - 2016

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5210 WATER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343020 Water Administration Fee	250	530	375	250	250	100%	250		250	100%
343021 Metered Water Sales	538,057	568,839	557,177	624,486	550,000	114%	554,000		554,000	100%
343022 Water Testing Charge - \$2/per acct	3,580	3,618	3,646	3,738	3,650	102%	3,900		3,900	106%
343024 Sale of Materials,	13,119	12,867	31,117	39,484	20,000	197%	28,000		28,000	140%
343025 Water Permit Fees	450	600	1,450	1,885	1,000	189%	1,200		1,200	120%
343026 Water Connection Fees/New	4,105	4,688	7,844	8,720	5,000	174%	6,000		6,000	120%
343027 Repairs/Materials & includes \$45/per residential backflow, posted to UB accounts \$9,000	981		1,420	15,676	0	***%	9,000		9,000	*****%
343028 Late Charges/Disconnect &	10,495	11,524	10,408	9,489	10,000	95%	10,000		10,000	100%
Group:	571,037	602,666	613,437	703,728	589,900	119%	612,350	0	612,350	103%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	1,284	1,302	1,273	1,244	0	***%			0	0%
363020 Special Assmts - Bond P&I Prin = 3754.11 Int = 2216.86 SID 34 = 2699.84 SID 36 = 3271.13	2,853	2,705	2,550	2,387	5,971	40%	5,971		5,971	100%
365100 Donated Infrastructure	131,728	6,667			0	0%			0	0%
366000 Miscellaneous		3	39		0	0%			0	0%
367000 Sale of Junk/Old Supplies				972	0	***%			0	0%
Group:	135,865	10,677	3,862	4,603	5,971	77%	5,971	0	5,971	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,969	3,321	3,939	5,786	3,500	165%	4,500		4,500	128%
Group:	3,969	3,321	3,939	5,786	3,500	165%	4,500	0	4,500	128%
380000 OTHER FINANCING SOURCES										
382010 Sale of General Fixed Sale of Ford F150 to Parks Dept., replacement budgeted					0	0%	10,822		10,822	*****%

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CITY OF COLUMBIA FALLS  
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5210 WATER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
	14-15	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16
383000 Interfund Operating	12,611				0	0%	97,420		97,420	*****
from Capital expansion fund for increase in capacity - 2" galvanized to 6" or 8"										
Group:	12,611				0	0%	108,242	0	108,242	*****
Fund:	723,482	616,664	621,238	714,117	599,371	119%	731,063	0	731,063	121%

5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
430500	Water Operating										
110	Salaries and Wages plus 34% of foreman position	76,518	80,769	68,631	79,040	78,580	101%	98,237		98,237	125%
120	Overtime	741	418	1,809	2,724	1,185	230%	3,001		3,001	253%
140	Employer Contributions	15,316	16,017	18,168	19,293	18,947	102%	23,895		23,895	126%
180	Health Insurance	26,262	27,384	28,587	29,749	29,954	99%	34,958		34,958	117%
210	Office Supplies	644	1,471	1,737	1,780	1,800	99%	1,800		1,800	100%
212	Small Equipment < \$5,000 Tap mate tapping tool - \$4,700 2 mag locators - \$800/ea - \$1,600 test pump - \$440 1/4 tripod - \$710 Leak detection tool - \$3,500 Dam Water Level monitor - \$2,600 1/2 PW SCADA computer upgrade - \$6,310 misc tools	6,804	6,084	2,695	5,684	8,500	67%	20,910		20,910	246%
220	Operating Supplies	3,107	2,445	2,036	4,194	2,800	150%	3,500		3,500	125%
224	Janitorial/Cleaning Suppl	225		44	103	200	52%	200		200	100%
226	Clothing/Uniforms safety vests, uniform allowance paid under payroll	25	355	102	81	200	41%	200		200	100%
230	Waterline Supplies replacement meters, 10 yr replacement program not completed in recent years, significant bldg activity, 72 new accounts in 2015 FY	18,596	21,545	36,485	62,760	35,000	179%	50,000		50,000	143%
231	Gas & Oil	3,767	4,630	4,173	4,467	4,800	93%	4,900		4,900	102%
232	Vehicle Parts tires for water truck	1,219	2,030	263	763	2,000	38%	2,000		2,000	100%
240	Repair & Maintenance Supp	2,146	3,888	2,360	82	2,500	3%	2,500		2,500	100%
310	Postage & Freight	4,954	3,933	4,176	3,311	5,000	66%	5,000		5,000	100%
318	U-DIG Services	257	292	274	451	300	150%	450		450	150%
331	Legal Notices water report	786	756	1,236	910	900	101%	950		950	106%
335	Membership & Dues DEQ certification, Water foundation, MT Rural water	662	711	548	588	560	105%	600		600	107%

5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
340	Utility Services garbage	765	891	963	1,028	980	105%	1,100		1,100	112%
341	Electric Utility	36,721	39,438	40,763	42,912	41,000	105%	43,000		43,000	105%
342	Water & Sewer	490	607	973	644	1,000	64%	1,000		1,000	100%
344	Gas Utility	603	722	946	758	950	80%	900		900	95%
345	Phone & Fax	2,517	3,893	3,574	3,854	4,000	96%	4,000		4,000	100%
350	Legal Services/Contract	5,574	8,220	5,799	5,857	6,025	97%	6,130		6,130	102%
351	Litigation Services based on claims					2,000	0%	2,000		2,000	100%
353	Audit 2016 FY audit leave at same level	3,087	6,200	3,513	4,910	5,000	98%	5,900		5,000	100%
354	Engineering/Consulting misc projects - project engineering w/cost of lines RPA General contract \$20,000/3 = \$7500 Water update - \$20,000	5,000	1,516	2,277	3,579	12,100	30%	27,500		27,500	227%
355	Data Processing Services	3,057	4,048	4,218	3,090	4,500	69%	4,500		4,500	100%
357	Employee Services	141	262	328	266	500	53%	500		500	100%
360	Maintenance & Repair	1,139	867	312	382	2,000	19%	2,000		2,000	100%
361	Motor Vehicle M & R tires for water truck \$1,500	946	847	861	1,291	2,500	52%	2,500		2,500	100%
363	Office Maintenance/Agreem BMS software - 1/3 acct - 703, 1/3 payroll - 492, 1/3 budget prep - 280, 1/3 fixed assets - 598, 1/3 cash receipting - 436, 1/2 auto meter read - 131, 1/2 UB billing - 1206, 1/2 ACH UB - 106, 1/2 Email bills - 30 - Total = 3982 Etime - 42 Copier maint - \$2500	2,565	2,694	4,238	6,015	6,200	97%	6,524		6,524	105%
366	Building Maintenance & Re	76	29	3,510		3,500	0%	1,000		1,000	29%
380	Training & Certification training	1,528	1,074	469	1,990	1,600	124%	2,000		2,000	125%
390	Other Purchased Services railroad easements, tapping tool rental	894	7,411	1,369	1,289	1,500	86%	1,500		1,500	100%
391	DEQ Permit \$2 per connection Cedar Dam Permit \$488	3,830	3,978	3,712	3,712	4,500	82%	4,500		4,500	100%

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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
392	Leak Detection	4,945	2,039		4,980	5,000	100%	5,000		5,000	100%
394	Sampling & Testing	3,051	3,487	4,055	1,320	4,000	33%	4,000		4,000	100%
399	Other Contracted Services	752	2,858	5,442	13,445	44,000	31%	44,000		44,000	100%
	Install electrical standby power \$25,000										
	Install control valve on Clair park well \$6,000										
	Backflow Testing \$45/each - 281 customers = \$12,645										
810	Losses (Bad debt expense)		119		686	300	229%	500		500	167%
931	Project Engineering				57,198	59,650	96%	12,000		12,000	20%
	projects for line upgrade plus add'l contract time										
934	Replacement/Improvements				296,059	395,540	75%	125,000		125,000	32%
	per RPA estimates, not completed in June 2015 FY										
940	New Machinery & Equipmen				4,235	5,500	77%	64,100		64,100	1165%
	thumb for backhoe - \$5,500										
	New reader \$10,550 plus touch reader \$530 = \$11,080										
	Shared generator/light - \$3,000										
	1/4 compressor - \$3750										
	1-ton service truck \$28,500 (state bid)										
	add truck service body - \$12,000										
	Account:	239,710	263,928	260,646	675,480	807,071	84%	623,355	0	623,355	77%
430560	Administration										
110	Salaries and Wages	31,950	36,506	31,084	33,666	39,972	84%	41,264		41,264	103%
140	Employer Contributions	5,790	6,442	5,837	6,519	7,523	87%	7,689		7,689	102%
180	Health Insurance	3,457	3,589	799	4,154	4,505	92%	4,440		4,440	99%
190	Deferred Comp	1,060	1,325	985	924	1,370	67%	1,430		1,430	104%
	Account:	42,257	47,862	38,705	45,263	53,370	85%	54,823	0	54,823	103%
430570	Water Customer Accounting & Collection										
110	Salaries and Wages	31,512	32,536	35,232	36,699	36,608	100%	38,329		38,329	105%
120	Overtime	631	220	418	721	800	90%	837		837	105%
140	Employer Contributions	5,340	5,463	6,327	6,531	6,549	100%	6,804		6,804	104%
180	Health Insurance	5,969	6,165	6,458	11,310	7,412	153%	12,883		12,883	174%
190	Deferred Comp	1,706	1,706	1,777	355	1,722	21%			0	0%
	Account:	45,158	46,090	50,212	55,616	53,091	105%	58,853	0	58,853	111%

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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
490200	Revenue Bonds, Series 2000										
620	Interest	6,040	1,017			0	0%			0	0%
	Account:	6,040	1,017			0	***%	0	0	0	0%
490210	Revenue Bonds, Series 2005										
610	Principal				24,000	24,000	100%	25,000		25,000	104%
	\$278,000 o/s at June 30th, pd off in 2025										
	\$12,000 payable Jan and \$13,000 in June										
620	Interest	14,344	9,918	7,200	6,660	6,660	100%	6,120		6,120	92%
	2.25% - Jan - \$3,127.50										
	June - \$2,992.50										
	Account:	14,344	9,918	7,200	30,660	30,660	100%	31,120	0	31,120	102%
510330	Comprehensive Liability Insurance										
510	Insurance	9,640	10,368	7,396	7,759	7,760	100%	8,372		8,372	108%
	15-16 prop ins - \$1,832										
	15-16 Liab ins program - \$6,540 (mod factor from 1.07 to 1.10)										
	Account:	9,640	10,368	7,396	7,759	7,760	100%	8,372	0	8,372	108%
510400	Depreciation										
830	Depreciation - Closed to	228,089	229,729	229,605		230,000	0%	230,000		230,000	100%
	Account:	228,089	229,729	229,605		230,000	0%	230,000	0	230,000	100%
	Fund:	585,238	608,912	593,764	814,778	1,181,952	69%	1,006,523	0	1,006,523	85%



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5211 WATER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
	14-15	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16
340000 CHARGES FOR SERVICES										
343029 Plant Investment Fees	30,791	28,592	71,409	122,211	47,000	260%	65,000		65,000	138%
Group:	30,791	28,592	71,409	122,211	47,000	260%	65,000	0	65,000	138%
360000 MISCELLANEOUS REVENUE										
366000 Miscellaneous		338			0	0%			0	0%
Group:		338			0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	4,198	3,880	3,633	4,894	3,600	136%	4,500		4,500	125%
Group:	4,198	3,880	3,633	4,894	3,600	136%	4,500	0	4,500	125%
Fund:	34,989	32,810	75,042	127,105	50,600	251%	69,500	0	69,500	137%

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5211 WATER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
		11-12	12-13	13-14	14-15	14-15	14-15	15-16	15-16	15-16	15-16
521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfers to Other Funds	12,611				0	0%	97,420		97,420	*****
	% of water line upgrades that resulted in expansion of service and not just repair/maintenance (cost of main)										
	2nd Ave E - from 2" galvanized to 6" PVC - \$18,880										
	Master Tech - from 2" galvanized to 6" PVC - \$10,240										
	3rd Ave West - from 2" to 6" and 8 " PVC - \$52,980										
	6th Ave West - 2' to 6" - \$21,760										
	11th Ave West - 2" to 6" - 10,560										
	Account:	12,611				0	***%	97,420	0	97,420	*****
	Fund:	12,611				0	0%	97,420	0	97,420	*****

%

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5310 SEWER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
					14-15	14-15	15-16	15-16	15-16	15-16
330000 INTERGOVERNMENTAL REVENUES										
331092 ARRA Stimulus WWTP	390,700				0	0%			0	0%
Group:	390,700				0	0%	0	0	0	0%
340000 CHARGES FOR SERVICES										
343030 Sewer Administrative Fees		125	377	500	250	200%	400		400	160%
343031 Sewer Service Charges	915,987	936,242	928,228	961,941	925,000	104%	935,000		935,000	101%
343032 Sewer Connection Fees/New	900	1,800	4,200	5,550	3,000	185%	4,000		4,000	133%
343033 Sewer Permit Fees	350	600	1,350	1,850	1,000	185%	1,400		1,400	140%
343035 Sale of Materials,	365	844	4,336	2,429	0	***%			0	0%
343038 Disposal Fee Agreements increased for high strength charges, to be billed qrtly	2,520	2,577	2,520	8,888	5,000	178%	7,800		7,800	156%
Group:	920,122	942,188	941,011	981,158	934,250	105%	948,600	0	948,600	101%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	2,050	2,395	2,778	2,705	0	***%			0	0%
363020 Special Assmts - Bond P&I Prin = 2228.21 Int = 1315.82 SID 34 = 3014.62 SID 36 = 529.41	1,693	1,605	1,513	1,417	3,544	40%	3,544		3,544	100%
365100 Donated Infrastructure	18,410				0	0%			0	0%
Group:	22,153	4,000	4,291	4,122	3,544	116%	3,544	0	3,544	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	6,841	5,718	6,180	7,620	6,000	127%	7,000		7,000	116%
Group:	6,841	5,718	6,180	7,620	6,000	127%	7,000	0	7,000	116%
380000 OTHER FINANCING SOURCES										
382000 Proceeds of General Fixed	-19,015				0	0%			0	0%
382030 Gain or Loss on Sale of		2,880			0	0%			0	0%
383000 Interfund Operating Vans/Frontage extension - \$121,130 3rd Ave West extension - \$33,000 from capital expansion fund 5311 -	40,000			120,029	154,200	78%	55,000		55,000	35%

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5310 SEWER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
	11-12	12-13	13-14	14-15	14-15	14-15	15-16	15-16	15-16	15-16
Group:	20,985	2,880		120,029	154,200	78%	55,000	0	55,000	35%
Fund:	1,360,801	954,786	951,482	1,112,929	1,097,994	101%	1,014,144	0	1,014,144	92%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
430600	Sewer Operating										
110	Salaries and Wages	123,101	126,491	127,126	134,619	131,364	102%	140,142		140,142	107%
	2% of st operators based on 250 hours to clean sewer mains, 34% foreman										
120	Overtime	4,850	5,294	5,610	6,120	1,767	346%	7,213		7,213	408%
	2015FY - forgot to replace holiday OT, WWTP operator on duty seven days/week										
140	Employer Contributions	25,360	25,008	28,700	30,113	30,059	100%	33,295		33,295	111%
180	Health Insurance	20,255	34,664	49,050	40,551	40,210	101%	43,611		43,611	108%
190	Deferred Comp	4,632				0	0%			0	0%
210	Office Supplies	767	1,731	1,947	2,237	2,000	112%	2,500		2,500	125%
212	Small Equipment < \$5,000	3,847	801	11,492	2,693	6,000	45%	15,110		15,110	252%
	Irrigation water wheel - \$895										
	1/3 tripod cost - \$710										
	snow blower - \$1,500										
	vac trap and root cutter w/nozzle \$4,500										
	1/2 PW SCADA computer upgrade - \$6,310										
	misc small tools										
220	Operating Supplies	7,892	5,175	2,989	4,176	6,500	64%	6,500		6,500	100%
221	Chemicals	26,913	30,940	33,340	27,938	34,000	82%	34,000		34,000	100%
222	Lab Supplies	3,419	2,074	3,450	5,805	5,000	116%	7,000		7,000	140%
224	Janitorial/Cleaning Suppl	999	187	626	384	500	77%	500		500	100%
226	Clothing/Uniforms	109	460	147	57	480	12%	250		250	52%
	safety vests, hardhats, emblems on clothing										
231	Gas & Oil	4,140	5,569	4,818	5,488	5,200	106%	5,600		5,600	108%
232	Vehicle Parts	1,270	1,207	1,721	2,076	3,000	69%	3,000		3,000	100%
240	Repair & Maintenance Supp	26,459	13,737	22,286	22,239	25,000	89%	25,000		25,000	100%
	dewatering pumps - rebuild \$15,000										
310	Postage & Freight	4,986	3,970	4,171	3,374	4,500	75%	4,000		4,000	89%
318	U-DIG Services	237	292	274	452	300	151%	450		450	150%
331	Legal Notices	197	93	1,873		500	0%	500		500	100%
335	Membership & Dues	499	601	268	548	300	183%	600		600	200%
	DEQ certification										

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
340	Utility Services garbage	651	677	711	731	720	102%	750		750	104%
341	Electric Utility	59,556	67,880	67,168	67,409	70,000	96%	70,000		70,000	100%
342	Water & Sewer	1,882	2,142	1,307	1,674	1,800	93%	1,800		1,800	100%
344	Gas Utility	5,554	5,732	6,802	5,244	7,500	70%	7,000		7,000	93%
345	Phone & Fax	5,737	7,249	6,532	4,469	6,700	67%	5,000		5,000	75%
350	Legal Services/Contract	5,574	9,220	5,799	5,857	6,025	97%	6,130		6,130	102%
351	Litigation Services	1,329	33			2,000	0%	2,000		2,000	100%
353	Audit 2016 FY audit leave at same level	3,820	6,200	3,513	4,910	5,000	98%	5,000		5,000	100%
354	Engineering/Consulting misc projects - \$2500 RPA General \$20,000/3 = \$7500 WWTP upgrade - \$20,000	4,690	33	2,277	2,741	12,100	23%	30,000		30,000	248%
355	Data Processing Services Intellisys upgrade Asset Management Software upgrade \$2,549.25 and \$600 software support (Maintenance View) Microcomm Telemetry Service contract - \$4,250	2,699	4,612	4,828	2,267	5,000	45%	9,250		9,250	185%
357	Employee Services	207	364	414	575	500	115%	575		575	115%
360	Maintenance & Repair	9,990	7,834	25,738	10,597	15,000	71%	15,000		15,000	100%
361	Motor Vehicle M & R	382	10	94	1,163	1,000	116%	1,000		1,000	100%
363	Office Maintenance/Agreem BMS - total \$3982 (1/3 acct - 703, 1/3 budget prep - 280, 1/3 payroll - 492, 1/3 fixed assets - 598, 1/3 cash receipting - 436, 1/2 auto read - 131, 1/2 UB billing - 1206, 1/2 ACH UB - 106, 1/2 Email bills - 30 ETime - 84 Copier maint - \$2500 Microcomm service agreement - \$4,250	2,565	2,694	4,238	6,036	6,200	97%	10,816		10,816	174%
366	Building Maintenance & Re shop heater replacement - \$3,800	24,461	3,561	2,964	2,535	10,000	25%	5,000		5,000	50%
369	Road and Street Maintenanc pave parking and area around office bldgs (2015 fy)					20,000	0%			0	0%
380	Training & Certification	676	1,061	677	1,859	1,500	124%	2,200		2,200	147%
390	Other Purchased Services railroad leases, quality control services and analytic balance Kturbo service - \$9,900	5,481	2,312	6,878	11,613	5,500	211%	12,000		12,000	218%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
391	DEQ Permit	2,035	1,500	1,500	2,625	2,200	119%	2,625		2,625	119%
393	Line Monitoring, Cleaning				430	0	***%	500		500	****%
394	Sampling & Testing	8,655	8,510	9,510	7,291	9,700	74%	8,000		8,000	82%
395	Landfill Services	117	13,625	13,207	6,214	15,000	41%	8,000		8,000	53%
399	Other Contracted Services	2,317	352	1,475	3,410	5,000	68%	5,000		5,000	100%
400	Raw Materials		1,300	384	107	0	***%			0	0%
810	Losses (Bad debt expense)		65		1,675	100	***%	500		500	500%
930	New Improvements/Misc. Van's and 3rd Ave West, paid from 5311, project not completed in 2015 FY				95,095	134,930	70%	45,000		45,000	33%
931	Project Engineering Van's extension, 3rd AVE West extension, paid from 5311, not completed in 2015 FY				24,934	19,200	130%	10,000		10,000	52%
934	Replacement/Improvements UV building and engineering - \$2800 + \$60,000 also add UV ballasts \$2,640 and UV bulbs and quartz sleeves - \$8,500 Grit pumps - \$50,000 Sludge Storage basin mixer - \$40,000					0	0%	163,940		163,940	****%
940	New Machinery & Equipmen 1/2 generator/emergency light - \$3,000 SCADA completion - balance - \$37,000, not completed in 2015 FY Mixed Liquor submersible mag meter plus plc connections - \$10,000 1/4 compressor - \$3,750				83,167	174,950	48%	53,750		53,750	31%
	Account:	408,310	405,260	465,904	643,398	834,305	77%	810,107	0	810,107	97%
430610	Sewer Administration										
110	Salaries and Wages	31,950	36,505	31,085	33,666	39,972	84%	41,264		41,264	103%
140	Employer Contributions	5,790	6,430	5,837	6,519	7,523	87%	7,689		7,689	102%
180	Health Insurance	3,457	3,589	799	3,112	4,505	69%	4,440		4,440	99%
190	Deferred Comp	1,060	1,325	985	924	1,370	67%	1,430		1,430	104%
	Account:	42,257	47,849	38,706	44,221	53,370	83%	54,823	0	54,823	103%
430670	Sewer Customer Accounting & Collection										
110	Salaries and Wages	31,507	32,532	35,204	36,697	36,608	100%	38,329		38,329	105%
120	Overtime	630	219	417	718	800	90%	837		837	105%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
140	Employer Contributions	5,339	5,462	6,325	6,530	6,549	100%	6,604		6,804	104%
180	Health Insurance	5,968	6,164	6,457	11,308	7,412	153%	12,883		12,883	174%
190	Deferred Comp	1,706	1,706	1,777	355	1,722	21%			0	0%
	Account:	45,150	46,083	50,180	55,608	53,091	105%	58,853	0	58,853	111%
490200	Revenue Bonds, Series 2000										
610	Principal				151,000	151,000	100%	155,000		155,000	103%
	O/S at June 30th = \$803,000 - paid off June 2020										
	Jan - \$77,000										
	June - \$78,000										
620	Interest	53,860	14,949	21,320	18,330	18,330	100%	15,290		15,290	83%
	2.0% - Jan - 8,030										
	June - \$7,260										
	Account:	53,860	14,949	21,320	169,330	169,330	100%	170,290	0	170,290	101%
490215	Revenue Bonds, Series 2009										
610	Principal				36,000	36,000	100%	36,000		36,000	100%
	2009 B - 18,000 - o/s at June 30th = \$257,000, paid off 6/2030										
	2009 C - 18,000 - o/s at June 30th = \$334,000 paid off 6/2030										
620	Interest	17,768	33,552	13,114	12,454	12,454	100%	11,779		11,779	95%
	2009 C - 3.0% - Jan - \$5,010 June - \$4,875 = \$9,885 total										
	2009B - .75% - jan - \$963.75 June - \$930 = \$1,893.75										
	Account:	17,768	33,552	13,114	48,454	48,454	100%	47,779	0	47,779	99%
490500	Other Debt Service Payments										
610	Principal				24,769	24,770	100%	25,080		25,080	101%
	InterCap Loan on Truck - \$124,625 orig. 7/6/2012										
	Outstanding June 30, 2015 = \$63,111.51, pd off Aug 2017										
	Aug - 12,503.70										
	Feb - 12,576.00										
620	Interest		953	1,062	817	817	100%	710		710	87%
	InterCap Loan, int set at 1.25% Feb 2015, was 1.0%:										
	Aug - 391.20										
	Feb - 318.90										
	Account:		953	1,062	25,586	25,587	100%	25,790	0	25,790	101%
510330	Comprehensive Liability Insurance										
510	Insurance	24,676	23,404	20,564	23,595	23,596	100%	24,231		24,231	103%
	15-16 property insurance - \$15,167										
	15-16 Liab program insurance - \$9,064 (mod factor from 1.07 to 1.10)										
	Account:	24,676	23,404	20,564	23,595	23,596	100%	24,231	0	24,231	103%



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CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

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5310 SEWER ENTERPRISE FUND

Account Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
	11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
	14-15	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16
510400 Depreciation										
830 Depreciation - Closed to	560,625	498,500	499,523		570,000	0%	570,000		570,000	100%
Account:	560,625	498,500	499,523		570,000	0%	570,000	0	570,000	100%
Fund:	1,152,646	1,070,550	1,110,373	1,010,192	1,777,733	57%	1,761,873	0	1,761,873	99%

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2015 - 2016

5311 SEWER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
	11-12	12-13	13-14	14-15	14-15	14-15	15-16	15-16	15-16	15-16
340000 CHARGES FOR SERVICES										
343039 Plant Investment Fees To	37,983	27,134	71,584	110,932	49,000	226%	62,000		62,000	126%
Group:	37,983	27,134	71,584	110,932	49,000	226%	62,000	0	62,000	126%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,202	2,799	2,313	3,182	2,100	152%	3,000		3,000	142%
Group:	3,202	2,799	2,313	3,182	2,100	152%	3,000	0	3,000	142%
Fund:	41,185	29,933	73,897	114,114	51,100	223%	65,000	0	65,000	127%
Grand Total:	2,160,457	1,634,193	1,721,659	2,068,265	1,799,065		1,879,707	0	1,879,707	

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CITY OF COLUMBIA FALLS  
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5311 SEWER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
521531	Transfer to Sewer										
820	Transfers to Other Funds	40,000			120,029	154,200	78%	55,000		55,000	36%
	transfer to 5310 for projects										
	2014-15 FY - actual \$120,029, balance of Frontage Rd and 3rd Ave West										
	Account:	40,000			120,029	154,200	78%	55,000	0	55,000	36%
	Fund:	40,000			120,029	154,200	78%	55,000	0	55,000	36%
											%
	Grand Total:	1,790,495	1,679,462	1,704,137	1,944,999	3,113,885		2,920,816	0	2,920,816	

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

Budget for Fiscal Year Ending June 30, 2016

### **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: 2015 - 2016

7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	11-12	12-13	13-14	14-15	Budget	Rec.	Budget	Change	Budget	Budget
	11-12	12-13	13-14	14-15	14-15	14-15	15-16	15-16	15-16	15-16
310000 TAXES										
311010 Real Property Taxes	74,386	74,152	72,893	79,471	74,669	106%	74,494		74,494	99%
Tax levy to equal \$91,790 in funding with all other sources, part of 15-10-420, MCA maximum levy, used 12.310 mills										
311020 Personal Property Taxes	1,946	1,511	1,324	794	0	***%			0	0%
311030 Motor Vehicle Taxes	19	45		14	0	***%			0	0%
312000 Penalty & Interest on	840	417	223	355	200	178%	200		200	100%
Group:	77,191	76,125	74,440	80,634	74,869	108%	74,694	0	74,694	99%
330000 INTERGOVERNMENTAL REVENUES										
335050 Insurance Premium	9,272	9,749	10,004	10,044	10,000	100%	10,000		10,000	100%
335210 PPTAX HB20 - SB417	402				0	0%			0	0%
335230 State Entitlement	6,046	6,044	6,622	6,921	6,921	100%	7,096		7,096	102%
includes growth at .253, net of HB 33 reduction										
Group:	15,720	15,793	16,626	16,965	16,921	100%	17,096	0	17,096	101%
Fund:	92,911	91,918	91,066	97,599	91,790	106%	91,790	0	91,790	100%
Grand Total:	92,911	91,918	91,066	97,599	91,790		91,790	0	91,790	

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CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
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7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		11-12	12-13	13-14	14-15	Budget	Exp.	Budget	Changes	Budget	Budget
		14-15	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16	15-16
420400	FIRE PROTECTION & CONTROL										
	130 Employee Benefits					91,790	0%	91,790		91,790	100%
	per actuarial report										
	Account:					91,790	0%	91,790	0	91,790	100%
	Fund:					91,790	0%	91,790	0	91,790	100%
	Grand Total:					91,790		91,790	0	91,790	

CITY OF COLUMBIA FALLS

TAX INFORMATION

2015-16 FY

REQUIRED AND SUPPLEMENTAL

CITY OF COLUMBIA FALLS

FY 2015-16  
FINAL TAX LEVY SCHEDULE  
OPTION 1 with Tax Levy Growth \$25,321

Assessed Valuation: \$ 369,877,360  
Tax Valuation: \$ 6,051,712  
1 Mill Yields (10): \$ 6,051,712

(4)-(2)	[1]	[2]	[3]=[1]+[2]	[4]	[5]	[6]=[4]+[5]	[7]=[3]-[6]	[8]=[6]+[7]	[9]=[7]-[10]	
Carry-over	Appropriation	Resources Reserve	Total Requirements	Resources Available (Cash Plus receivables less current liabilities)	Non-Tax Revenues	Total Non-Tax Resources	Property Tax Revenues	Total Resources	Mill Levy	
514,875	2,893,862	578,557	3,472,419	1,093,432	1,366,670	2,460,102	1,012,317	3,472,419	167.278	
0	0	0	0	0	0	0	0	0	0.000	
0	0	0	0	0	0	0	0	0	0.000	
0	0	0	0	0	0	0	0	0	0.000	
0	91,790	0	91,790	0	17,296	17,296	74,494	91,790	12.310	
<b>SUBTOTAL</b>				<b>1,086,811</b>						<b>179.588</b>

See Mill Levy Limitations Schedule

VOTED & SPECIAL LEVIES		SUBTOTAL		TOTAL TAX		TOTAL MILLS	
6,110	Permissive Medical Levy	142,330	153,505	17,285	136,220	153,505	22.509
2,764	Pool GO Bond	67,045	91,045	26,764	63,981	91,045	10.572
2,709	Street construction Bond	81,925	124,925	45,709	78,866	124,925	13.032
<b>SUBTOTAL</b>		<b>\$ 3,276,952</b>		<b>\$ 1,183,190</b>		<b>\$ 3,933,684</b>	
<b>TOTAL</b>		<b>\$ 656,732</b>		<b>\$ 1,384,616</b>		<b>\$ 2,567,806</b>	
						<b>\$ 279,067</b>	
						<b>Special Mill Levies</b>	
						<b>46.114</b>	

\*\*General Fund Cash Reserve Minimum:

Total Appropriations	\$ 2,893,862	2014-15 FY	198.490
% of Operating Reserve	\$ 2,893,862	w/ full 15-10-420 plus permissive	179.588
	20%		46.114
	\$ 578,772	Increase over 14-15	225.702
	\$ 129,385		27.212
	General Fund Budget Increase		
	4.68%		
	\$ 32,561.00		
	Tax Increase		
	3.32%		



CITY OF COLUMBIA FALLS

FY 2015-16  
FINAL TAX LEVY SCHEDULE  
OPTION 2 WITHOUT Tax Levy Growth \$25,321

Assessed Valuation: \$ 369,877,360  
Tax Valuation: \$ 6,051,712  
1 Mill Yields (10): \$ 6,051,712

(4)-(2) Carry-over	Fund No.	[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
514,875	1000 General	2,868,541	578,557	3,447,098	1,093,432	1,366,670	2,460,102	986,996	3,447,098	163.094
0	2190 Insurance	0	0	0	0	0	0	0	0	0.000
0	2250 Planning & Zoning	0	0	0	0	0	0	0	0	0.000
0	2370 PERS	0	0	0	0	0	0	0	0	0.000
0	7120 Fire Relief Pension	91,790	0	91,790	0	17,296	17,296	74,494	91,790	12.310
<b>SUBTOTAL</b>										<b>175.404</b>

See Mill Levy Limitations Schedule  
1,061,490

VOTED & SPECIAL LEVIES											
6,110	Permissive 2372	142,330	11,175	153,505	17,285	0	17,285	136,220	153,505	22.509	
2,764	Voted 3010	67,045	24,000	91,045	26,764	300	27,064	63,981	91,045	10.572	
2,709	Voted 3020	81,925	43,000	124,925	45,709	350	46,059	78,866	124,925	13.032	
<b>SUBTOTAL</b>											
				\$ 3,251,631	\$ 656,732	\$ 3,908,363	\$ 1,183,190	\$ 1,384,616	\$ 2,567,806	\$ 3,908,363	\$ 221.518
<b>TOTAL</b>										<b>TOTAL TAX</b>	
<b>SUBTOTAL</b>										<b>TOTAL MILLS</b>	

\*\*General Fund Cash Reserve Minimum:

Total Appropriations	\$ 2,868,541	2014-15 FY	198.490
% of Operating Reserve	\$ 2,868,541	w/o growth plus permissive	175.404
	\$ 573,708	plus permissive	46.114
	AVAILABLE-\$578,557	Increase over 14-15	221.518
	20%		23.028

\$ 104,064 General Fund Budget Increase \$ 7,240.00 Tax Increase  
3.76% 0.74%





**DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS  
UNDER SECTION 15-10-420, MCA**

**AGGREGATE OF ALL FUNDS  
FYE JUNE 30, 2016**

**CITY OF COLUMBIA FALLS**

Numbers appearing in GREEN are ADDITIONS

Numbers appearing in RED are SUBTRACTIONS

Do not enter information in salmon cells. This form contains formulas in	SALMON SHADED CELLS
Enter amounts in	YELLOW SHADED CELLS

The tax revenue and mill levy limitations will be computed automatically

NOTE: When entering a number to be subtracted enter as a negative number  
Where formulas exist (Salmon-shaded Cells), No Entry is Necessary

EXPLANATION  
REFERENCE

**MAXIMUM PROPERTY TAXES AUTHORIZED: (Note: appropriate statutes are referenced)**

Ad valorem tax revenue authorized to be assessed prior year (from prior year's determination form - (8a))	1,054,425	(1)
Add: FISCAL YEAR 2016 INFLATION ADJUSTMENT @ 0.67% (Section 15-10-420(1a)(1c), MCA)	7,065	(2)
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))	0	(3)
Adjusted ad valorem tax revenue	1,061,490	(4)

**CURRENT YEAR LEVY COMPUTATION:**

Taxable value per mill (To figure per mill value divide by 1,000 or move decimal 3 places to left)	6,052	(5)
Less: per mill incremental value of tax increment financing district (TIF) (enter as negative)		(5a)
Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)	6,052	(5b)
Less: Newly taxable property per mill value, (enter as negative)	(141)	(5c)
Taxable value per mill of net and gross proceeds (county only) (enter as negative)	(141)	(5d)
Adjusted Taxable value per mill	5,911	(6)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)	179.59	(7)
Adjusted taxable value per mill	5,911	(8)
Add: Newly taxable property per mill value	141	
Taxable value per mill of net and gross proceeds (county only)	0	(5e)
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)	6,052	(5b)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)	179.59	(7)
Current property tax revenue authorized limitation	1,086,811	(8a)

**RECAPITULATION:**

Adjusted ad valorem tax revenue	1,061,490	(4)
Amount attributable to newly taxable property and net/gross proceeds	25,322	(9)
Current property tax revenue authorized limitation	1,086,811	(10)



COLUMBIA FALLS TAX VALUE ANALYSIS  
2014 TO 2015

Tax Value Breakdown - Columbia Falls:		2014 Tax Value	% of Total	Change 2013 - 2014	2015 Tax Value	% of Total	Change 2014 - 2015	2015 Tax rates
<b>2014 Rates</b>								
Class 4	Residential, Commercial and Industry	\$5,643,800.00	84.34%		\$4,895,850.00	80.90%		
2.47	(Commercial Share)	\$ 4,086,415.00	72.3%	1.93%	\$ 3,622,895.00	74.0%	-11.34%	1.35
	(Industry Share)	\$ 1,460,110.00	25.8%	2.49%	\$ 1,179,076.00	24.1%	-19.25%	1.89
	Total Class 4	\$ 102,275.00	1.8%	2.47%	\$ 93,879.00	1.9%	-8.21%	1.89
		\$5,643,800.00		2.09%	\$4,895,850.00		-13.33%	
Class 4	Mobile Homes	\$ 16,028.64	0.24%	-3.79%	\$ 10,843.00	0.18%	-32.35%	1.35
2.47								
Class 5	Mach/Equip - Water Pollution	\$ 13,034.00	0.19%	-7.89%	\$ 12,253.00	0.20%	-5.99%	3.00
3.00								
Class 8	Business Equipment	\$ 157,457.00	2.35%	-25.32%	\$ 247,665.00	4.09%	57.28%	90-1.50
.75 - 1.5								
Class 9	Utilities	\$ 561,503.00	8.38%	-3.44%	\$ 551,407.00	9.11%	-1.80%	12.0
12.00	Real/mileage PERS	\$ 161,643.00	28.8%		\$ 150,277.00	27.3%		
		\$ 399,860.00	71.2%		\$ 401,130.00	72.7%		
Class 1	Railroad/ Telecommunications	\$ 300,820.00	4.49%	-3.91%	\$ 333,533.00	5.51%	10.87%	6.00
3.28								2.97
6.00								
		\$ 66,697,652.64	100.00%	0.42%	\$ 66,051,551.00	100.00%	-9.65%	
					\$ 0.00			
			0.42%				-9.65%	

**DETERMINATION OF PERMISSIVE LEVY FOR GROUP BENEFITS**

ENTITY NAME: City of Columbia Falls

FOR FISCAL YEAR ENDING: June 30, 2016

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

<b>STEP #1</b>				
INPUT INFORMATION REQUESTED IN YELLOW CELLS.				
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	FISCAL YEAR	(LINE 1) BASE YEAR = TOTAL ACTUAL ANNUAL EMPLOYER CONTRIBUTION FOR GROUP BENEFITS IN BASE YEAR  (LINE 2) BUDGETING FOR = TOTAL BUDGETED ANNUAL EMPLOYER CONTRIBUTION FOR GROUP BENEFITS	$C = (B \div D) \div 12$  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 2016	\$186,497.00	\$863.41	18
3		(C2 - C1) A DECREASE WILL SHOW AS -0- IN C3 INCREASE FROM BASE YEAR:		4

<b>STEP #2</b>	
INPUT INFORMATION REQUESTED IN YELLOW CELLS.	
	<b>E</b>
FOR FISCAL YEAR 2016	
2015 CERTIFIED TAXABLE VALUE	\$6,051,712.00
CERTIFIED TAXABLE VALUE OF GENERAL FUND	

**DETERMINATION OF PERMISSIVE LEVY FOR GROUP BENEFITS**

ENTITY NAME: City of Columbia Falls  
 FOR FISCAL YEAR ENDING: June 30, 2016

<b>STEP #3</b>	
CALCULATIONS OF:	
1) BASE CONTRIBUTION	<b>F</b>
2) INCREASE IN EMPLOYER CONTRIBUTION FROM BASE YEAR	<b>G</b>
	$G = (B2 - F)$ INCREASE IN EMPLOYER CONTRIBUTION FROM BASE YEAR
	\$136,220.43

<b>STEP #4</b>	
INPUT INFORMATION REQUESTED IN YELLOW CELL	
<b>H</b>	<b>I</b>
	$I = (G \div J)$ PERMISSIVE LEVY - FUND 2372 # OF MILLS ALLOWED TO LEVY (NOT SUBJECT TO 15-10-420)
	22.51
<b>J</b>	<b>K</b>
$J = (E \div 1000)$ VALUE PER MILL	$K = (J \times I)$ # 2372 TOTAL GENERATED TAX REVENUE
2016	\$6,051.71
	\$136,220.43

\*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

302 – Street Maintenance District  
= \$0.007670389 per sq ft  
39,241,818.38 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

301 – Special Lighting District  
= \$0.1436086 per front foot  
236,253.31 Front Footage