



STATE FINANCIAL SERVICES DIVISION  
LOCAL GOVERNMENT SERVICES BUREAU  
Mitchell Building Room 255, PO Box 200547, Helena, Montana 59620-0547  
Phone (406) 444-9101  
[Local Government Services Bureau Portal](#)

# MONTANA FINAL BUDGET DOCUMENT



**Fiscal Year ended June 30, 2022**

**City of Columbia Falls**

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

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

PHONE (406) 892-4391

FAX (406) 892-4413

## BUDGET CERTIFICATION

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal 2022, was prepared according to law and adopted by the City Council, City of Columbia Falls, on September 20, 2021; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed *Ronald W. Bussalant* Date 9/21/21  
Mayor

Signed *Susan M. W.* Date 9/21/21  
City Manager

RESOLUTION NO. 1861

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, MONTANA, ADOPTING THE BUDGET FOR THE CITY FOR THE FISCAL YEAR COMMENCING ON JULY 1, 2021 AND ENDING JUNE 30, 2022, APPROVING APPROPRIATIONS FOR EACH FUND OF THE CITY OF COLUMBIA FALLS

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

Section One: That the final budget of the City of Columbia Falls, Montana, for the fiscal year commencing July 1, 2021, and ending June 30, 2022, for meeting the regular expenses of the City of Columbia Falls, and the amounts appropriated from various funds of the City of Columbia Falls for said budget expenditure items, is hereby adopted.

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

Section Three: A copy of the complete final budget document is on file in the office of the City Clerk, posted on the City Website as well as the Montana Department of Administration Local Government Services Bureau website.

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

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

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, THIS 20th DAY OF SEPTEMBER, 2021. THE COUNCIL VOTING AS FOLLOWS:

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

NOES: None

ABSENT: Fisher

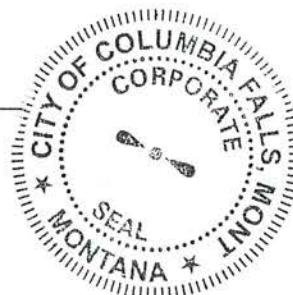
  
\_\_\_\_\_  
City Clerk

APPROVED BY THE MAYOR OF COLUMBIA FALLS, MONTANA, THIS 20th DAY OF SEPTEMBER, 2021.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Clerk



**City of Columbia Falls**

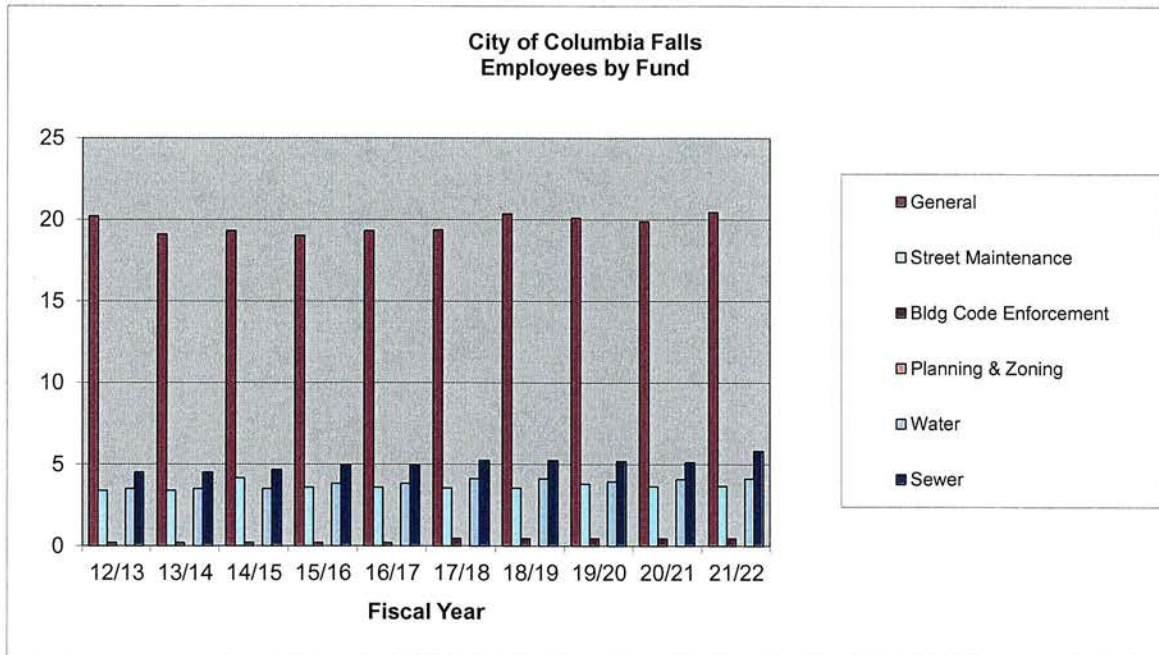
CLASS OF CITY.....	Third
COUNTY LOCATED IN.....	Flathead
YEAR ORGANIZED.....	1909
REGISTERED VOTERS.....	3,466 8/21
AREA (acres).....	1,478
POPULATION OF CITY (2010 Census – 4,688).....	5,308 2020 preliminary
FORM OF GOVERNMENT.....	Commission/ Manager
NUMBER OF EMPLOYEES (ELECTED).....	None
NUMBER OF EMPLOYEES (NON-ELECTED).....	34.50 FTE
MILES OF STREETS AND ALLEYS.....	40.265
MUNICIPAL WATER	
NUMBER OF CONSUMERS.....	2,173
WATER RATE PER 1,000 GALLONS.....	\$1.00 - \$1.77
SEWER RATES PER 1,000 WATER GALLONS USED	\$5.00

<b>OFFICE</b>	<b>NAME OF CITY/TOWN OFFICIALS/OFFICERS</b>	<b>DATE TERM EXPIRES</b>
<b>Mayor</b>	Donald W. Barnhart	Dec 31, 2021
<b>Council/Commission</b>	Jenny Lovering	Dec 31, 2021
	Darin Fisher	Dec 31, 2023
	Doug Karper	Dec 31, 2023
	Paula Robinson	Dec 31, 2021
	John Piper	Dec 31, 2023
	Mike Shepard	Dec 31, 2021
<b>City Manager</b>	Susan M. Nicosia, CPA, MPA	No Term
<b>Attorney</b>	Justin Breck	Dec 31, 2021
<b>Chief of Police</b>	Clint Peters	No Term
<b>Finance Director</b>	Shawn Bates	No Term
<b>City Clerk</b>	Barb Staaland	No Term
<b>City Judge</b>	Kristi L. Curtis	Dec 31, 2021
<b>Water/Sewer Clerk</b>	Linkoln Gunther	No Term
<b>Fire Chief</b>	Karl Weeks	No Term
<b>Public Works Director</b>	Chris Hanley	No Term



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

Year	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
General	20.21	19.09	19.31	19.01	19.30	19.36	20.35	20.09	19.88	20.44
Street Maintenance	3.38	3.38	4.16	3.59	3.59	3.55	3.55	3.79	3.64	3.67
Bldg Code Enforcement	0.2	0.20	0.20	0.20	0.20	0.46	0.46	0.46	0.46	0.46
Planning & Zoning	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	3.51	3.51	3.51	3.81	3.81	4.11	4.11	3.93	4.08	4.12
Sewer	4.5	4.5	4.67	4.94	4.94	5.23	5.23	5.17	5.11	5.81
<b>Total</b>	<b>31.80</b>	<b>30.68</b>	<b>31.85</b>	<b>31.55</b>	<b>31.84</b>	<b>32.71</b>	<b>33.70</b>	<b>33.44</b>	<b>33.17</b>	<b>34.50</b>



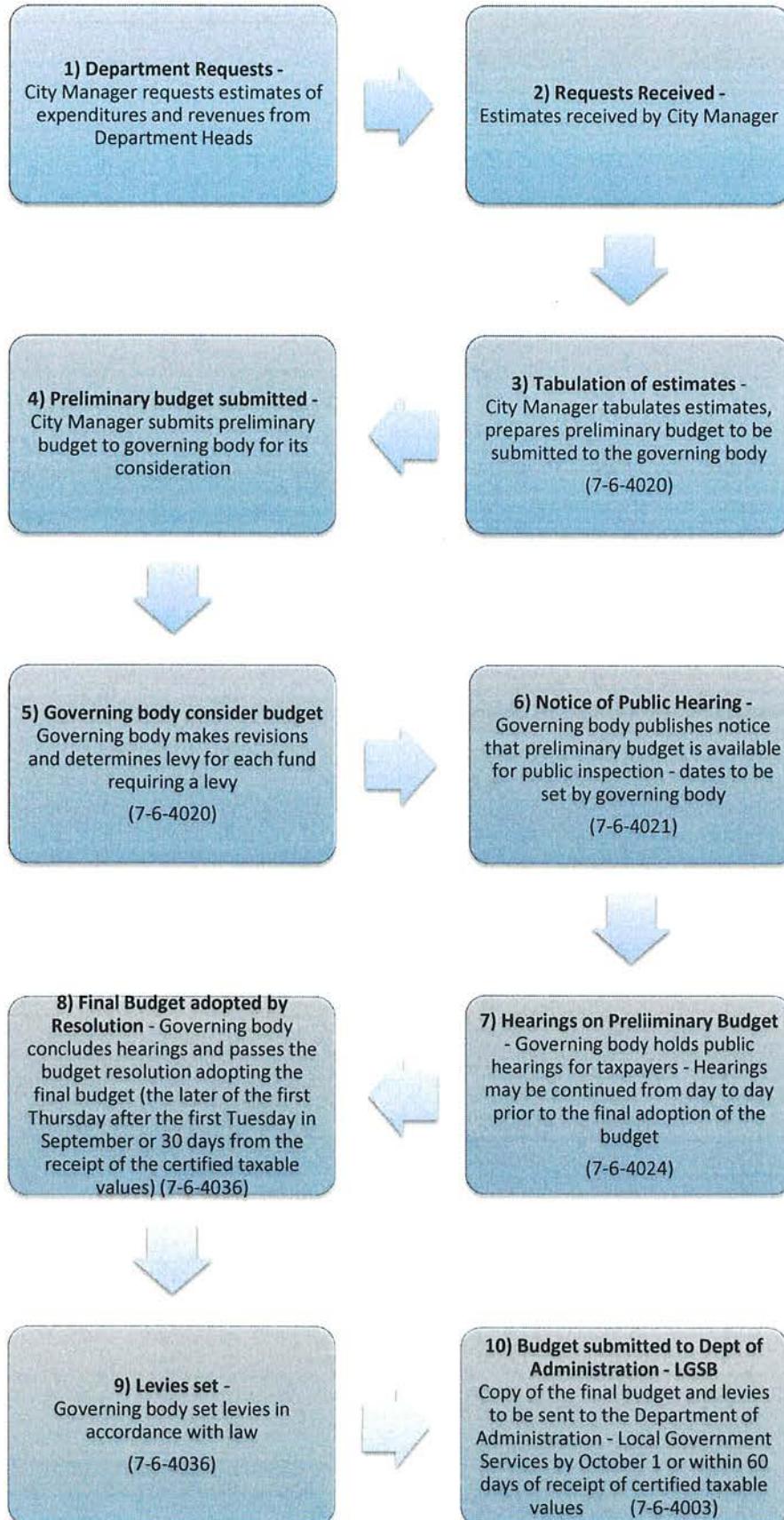
CITY OF COLUMBIA FALLS  
EMPLOYEE ALLOCATION BY FUND

<u>FUND/Dept.</u>	<u>FTE 14-15</u>	<u>FTE 15-16</u>	<u>FTE 16-17</u>	<u>FTE 17-18</u>	<u>FTE 18-19</u>	<u>FTE 19-20</u>	<u>FTE 20-21</u>	<u>FTE 21-22</u>
General - Court	2.84	2.44	2.45	2.45	2.45	2.40	2.40	2.40
Admin	.48	.48	.48	.33	.33	.33	.33	.33
Finance	1.49	1.49	1.49	1.54	1.54	1.54	1.54	1.54
Facilities	.11	.11	.11	.11	.11	.10	.10	.10
Police	10.00	10.00	10.00	10.00	11.00	11.00	11.00	11.00
Fire	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks	1.35	1.35	1.34	1.34	1.34	1.34	1.40	1.63
Pool	1.85	1.95	2.24	2.12	2.12	1.91	1.64	1.97
Trees	.13	.13	.13	.11	.11	.11	.11	.11
Flood Control	.03	.03	.03	.03	.03	.03	.03	.03
Planning/Zoning	.03	.03	.03	.03	.03	.33	.33	.33
<b>Total General Fund</b>	<b>19.31</b>	<b>19.01</b>	<b>19.30</b>	<b>19.36</b>	<b>20.35</b>	<b>20.09</b>	<b>19.88</b>	<b>20.44</b>
Bldg Code Enforcement Fund	.20	.20	.20	.20	.20	.46	.46	.46
Street Maintenance Fund	4.16	3.59	3.59	3.55	3.55	3.79	3.64	3.67
Water Fund	3.51	3.81	3.81	4.11	4.11	3.93	4.08	4.12
Sewer Fund	<u>4.67</u>	<u>4.94</u>	<u>4.94</u>	<u>5.23</u>	<u>5.23</u>	<u>5.17</u>	<u>5.11</u>	<u>5.81</u>
<b>TOTAL FUNDS</b>	<b>31.85</b>	<b>31.55</b>	<b>31.84</b>	<b>32.71</b>	<b>33.70</b>	<b>33.44</b>	<b>33.17</b>	<b>34.50</b>

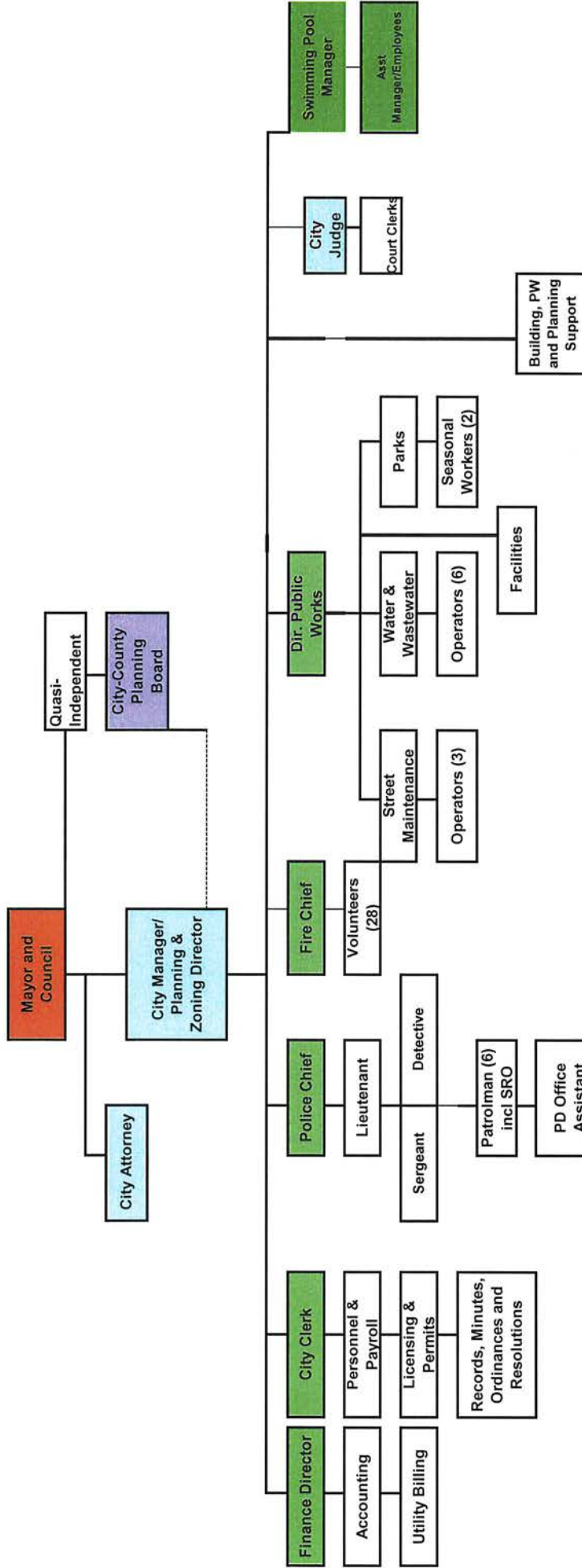


# Local Government Budget Calendar

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



CITY OF COLUMBIA FALLS  
ORGANIZATIONAL CHART



# City of Columbia Falls

## TAXABLE VALUATION/MILL LEVY HISTORY AND ANALYSIS

Fiscal Year	Taxable Valuation	Increase (Decrease) From Prior Year	Previous Year Levy	Current Year Authorized Levy	Floated Mill - Up-(Down)	Current Year Actual Levy	Carry Forward Mills Available	Permissive Mills		Total Mills
								Voted Levy	Med. Levy	
94-95	\$4,796,467	13.56%	98.862	84.166						84.166
95-96	4,795,349	-0.02%	84.166	95.078						95.078
96-97	4,441,767	-7.37%	95.078	97.972						97.972
97-98	4,656,914	4.84%	97.972	97.867						97.867
98-99***	4,718,500	1.32%	97.867	97.972						97.972
99-00	4,812,931	2.00%	97.972	103.774	5.802	103.777	(0.003)	16.600		120.377
00-01	4,119,153	-14.41%	103.774	134.260	30.486	119.465	14.795	14.798		134.263
01-02	4,108,543	-0.26%	134.260	129.960	(4.300)	123.686	6.274	10.577		134.263
02-03	4,128,276	0.48%	129.960	135.440	5.480	135.426	0.014	11.349	5.037	151.812
03-04	4,297,479	4.10%	135.440	139.790	4.350	136.607	3.183	15.813	7.929	160.348
04-05	4,870,116	13.32%	139.790	133.530	(6.260)	133.529	0.001	12.775	10.084	156.388
05-06	4,856,782	-0.27%	133.530	148.870	15.340	148.874	(0.004)	12.251	13.157	174.282
06-07	5,189,818	6.86%	148.870	149.910	1.040	149.910	0.000	12.548	19.345	181.803
07-08	5,507,947	6.13%	149.910	152.290	2.380	152.289	0.001	18.843	18.228	189.360
08-09	5,732,539	4.08%	152.290	154.440	2.150	154.440	0.000	23.447	21.905	199.792
09-10	5,850,970	2.07%	154.440	163.255	8.815	163.255	0.000	23.753	20.450	207.458
10-11	6,034,384	3.13%	163.255	166.790	3.535	166.788	0.002	23.071	17.466	207.325
11-12	6,183,419	2.47%	156.436	155.158	(1.278)	155.158	0.000	23.116	15.483	193.757
12-13	6,498,236	5.09%	155.158	157.157	1.999	157.157	0.000	22.456	13.871	193.484
13-14	6,669,524	2.64%	157.157	158.312	1.155	158.312	0.000	21.481	12.082	191.875
14-15	6,697,343	0.42%	158.312	157.450	(0.862)	157.439	0.011	22.942	18.109	198.490
15-16	6,051,712	-9.64%	157.450	179.590	22.140	175.404	4.186	23.604	22.509	221.517
16-17	6,411,624	5.95%	179.590	178.083	(1.507)	182.083	(4.000)	23.457	19.463	225.003
17-18	6,946,439	8.34%	182.083	180.460	(1.623)	176.500	3.960	21.358	18.491	216.349
18-19	6,834,299	-1.61%	180.460	185.890	5.430	189.850	(3.960)	19.158	17.962	226.970
19-20	7,482,213	9.48%	185.890	178.380	(7.510)	178.380	0.000	11.634	22.831	212.845
20-21	7,694,963	2.84%	178.380	181.290	2.910	181.290	0.000	11.294	29.592	222.176
21-22	<b>8,891,315</b>	<b>15.55%</b>	<b>181.290</b>	<b>164.410</b>	<b>(16.880)</b>	<b>157.854</b>	<b>6.556</b>	<b>8.574</b>	<b>25.319</b>	<b>191.747</b>

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

The current year levies are \_\_\_\_ are not \_XXX\_ 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? 6.56 Mills - This should balance with the carry-forward column total.

Voted/Judgement/Permissive Levies:

Fund 2372      Permissive Medical Levy

Fund 3020      GO Debt - Street Construction



# CITY OF COLUMBIA FALLS

CITY MANAGER, MAYOR AND COUNCILS' BUDGET MESSAGE  
TO  
THE CITIZENS OF COLUMBIA FALLS



Fiscal Year Ending June 30, 2022

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 18, 2021

To the Citizens of Columbia Falls:

I am pleased to present the 2021-22 fiscal year (FY) Budget as approved by the City Council. The budget is a culmination of setting goals and priorities for the year. The Council's priorities focused on public safety, community development, public health and recreation. The mission of the City Council is to provide the expected level of services necessary to foster a community in which people can live, work and play.

As a small-sized city, our annual appropriations are impacted notably by grants and capital projects. The 2022 FY projects include \$5.5 million Wastewater System Projects. This project is funded by \$1.13 million capital expansion funds, \$1.5 million in federal ARPA Funds, \$2 million competitive grant passed through the State of MT, and \$857k in HB 632 grant allocation. Due to the available federal funds, the City is able to complete these planned improvements without borrowing from the State Revolving Loan fund program which would have required a sewer utility rate increase on all users.

The City budgeted approximately \$681K in the Street Construction Fund to be used to improve the life of the most critical streets in the City. These funds will be supplemented by the Urban Renewal District funding when appropriate to do so. Other large governmental capital projects or purchases include replacing the concrete pad in the front of the Fire Hall, installing HVAC in City Hall, continuing Hoerner Park Development, providing \$154k in matching funds for the Transportation Alternatives Grant recently approved by MDOT to construct the long-planned Railroad Street Sidewalk.

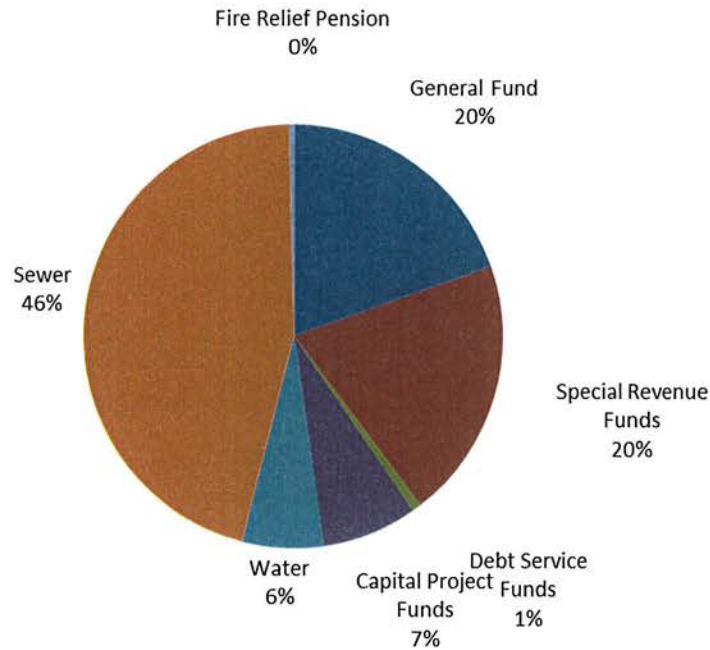
The Council reviews and approves a five-year capital outlay plan for building improvements, park improvements, machinery and equipment and street construction and appropriations are adopted annually. Due to funding constraints, the City must evaluate priorities and set aside funding for significant capital projects.

The total appropriations by Fund-type are as follows:

	FY 2021-2022
General Fund	\$ 3,518,157
Special Revenue Funds	\$ 3,593,997
Debt Service Funds	\$ 119,689
Capital Project Funds	\$ 1,326,909
Water	\$ 1,116,673
Sewer	\$ 8,191,571
Fire Relief Pension	\$ 69,134
<b>Total</b>	<b>\$ 17,936,130</b>



## Appropriations - All Funds

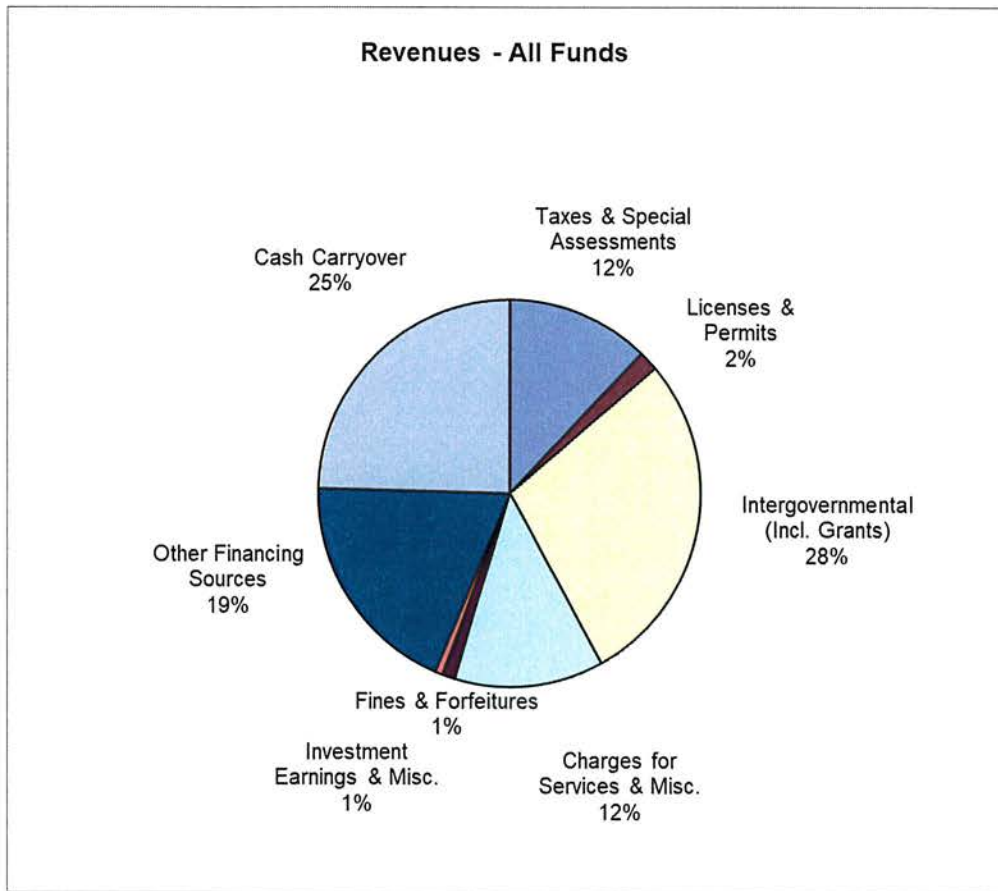


The 21-22 FY appropriations are \$4.47 million higher than last year's \$13.5 million budget. A significant portion of the increase is due to the required budgeting and reporting of Transfers In/Transfers Out, reported as both a revenue and expenditure respectfully. This year's Transfers include \$1.13 million from the Sewer Capital Expansion Fund and \$1.5 from the ARPA Fund into the Sewer Fund to offset the \$5.5 million Wastewater Project costs as described above. The complete analysis of the difference between the current year and prior year is as follows:

Fund-type	21-22 FY	20-21 FY	Difference
General	\$ 3,518,157.00	\$ 3,552,726.00	\$ (34,569.00)
Special Revenue	\$ 3,593,997.00	\$ 1,994,758.00	\$ 1,599,239.00
Debt Service	\$ 119,689.00	\$ 125,700.00	\$ (6,011.00)
Capital Projects	\$ 1,326,909.00	\$ 1,382,340.00	\$ (55,431.00)
Water	\$ 1,116,673.00	\$ 4,745,346.00	\$ (3,628,673.00)
Sewer	\$ 8,191,571.00	\$ 1,587,977.00	\$ 6,603,594.00
Fire Relief Pension	\$ 69,134.00	\$ 69,134.00	\$ -
<b>Total Appropriations</b>	<b>\$ 17,936,130.00</b>	<b>\$ 13,457,981.00</b>	<b>\$ 4,478,149.00</b>

The total 21-22 FY revenues are as follows:

FY 2021-2022		
Taxes & Special Assessments	\$ 2,092,984	12.15%
Licenses & Permits	\$ 287,425	1.67%
Intergovernmental (Incl. Grants)	\$ 4,859,982	28.21%
Charges for Services & Misc.	\$ 2,172,560	12.61%
Fines & Forfeitures	\$ 183,300	1.06%
Investment Earnings & Misc.	\$ 109,899	0.64%
Other Financing Sources	\$ 3,280,353	19.04%
Cash Carryover	\$ 4,240,627	24.62%
<b>Total</b>	<b>\$ 17,227,130</b>	

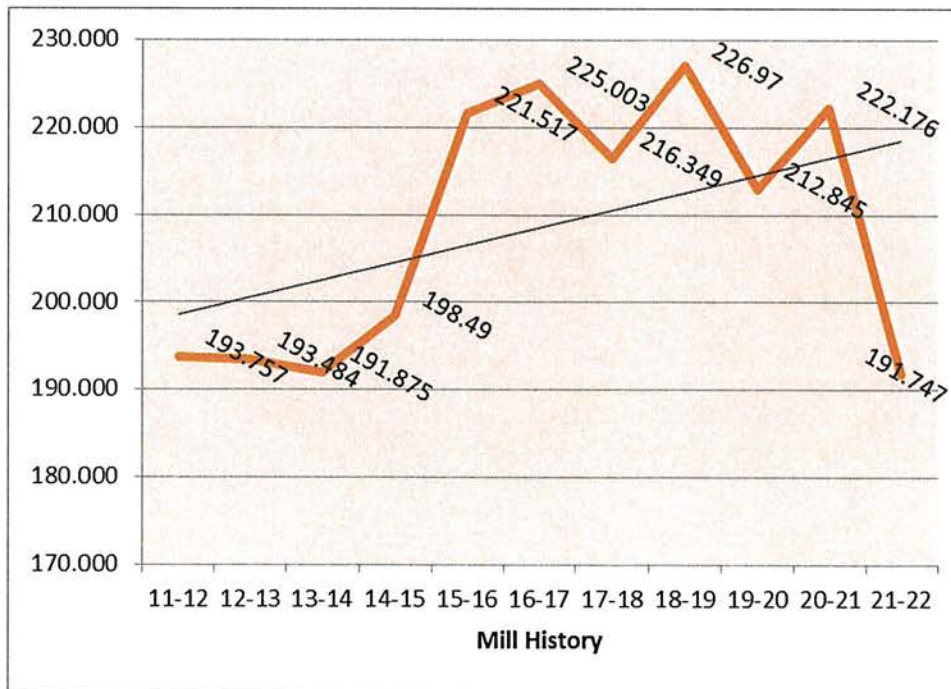
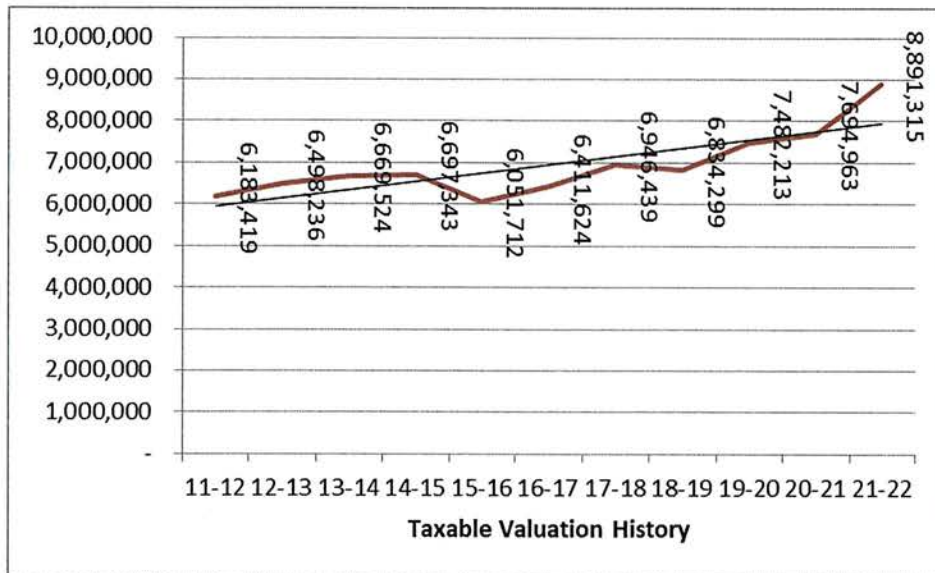


The 2021-22 FY revenues are \$4.478 million higher than the previous year's \$12,748,981. As with the appropriations, revenue sources are impacted by capital projects that are funded with grants, loans and operating transfers. Other Financing Sources increased \$251K due primarily to the Wastewater project Operating Transfer (\$1.13 million) and transfer of ARPA grant proceeds of \$1.5 million. Cash carryover increased by \$1.2 to fund planned capital projects and operations. Property Tax revenues decreased by a slight dollar amount as the City Council reduced the operating levy by 6.56 mills as well as the reduction in mills due to the savings of no longer funding the 911 Dispatch Center in addition to the reduction of mills due to the increased taxable valuation. The Council adopted a mill levy that was a total of 30.429 mills less than the prior year. The most significant Intergovernmental Revenue in the General Fund is the State Entitlement Program. This program was established in 2001 by HB 124, the "Big Bill," and represents the bundling of gambling revenues,



corporate license tax, light vehicle taxes and state reimbursement for property tax reduction. The 2022 FY amount includes a 1.015% growth increase as determined by the State Legislature. Unfortunately, this program is subject to legislative attack each session. For the 2022 FY, the City will receive \$785,763 allocated between the General Fund (\$777,446) and the Fire Relief Pension Fund (\$8,317). The Wastewater Fund will receive a \$2 million competitive grant from the State of MT, passed through federal funds as well as \$857K in HB 632 grant funds.

The City's allowable tax levy is determined annually by using the statutory formula found in 15-10-420, MCA. This formula provides for an inflation adjustment that was 0.93% for the 2022 FY, resulting in \$12,974 new tax dollars. The City can also levy mills on the newly taxable property, certified at \$327,326. The tax dollars generated on the newly taxable property equal \$51,668. The number of mills levied is directly influenced by the certified taxable valuation. As indicated on the charts below, when the taxable valuation increases, there is a corresponding decrease in mills levied:



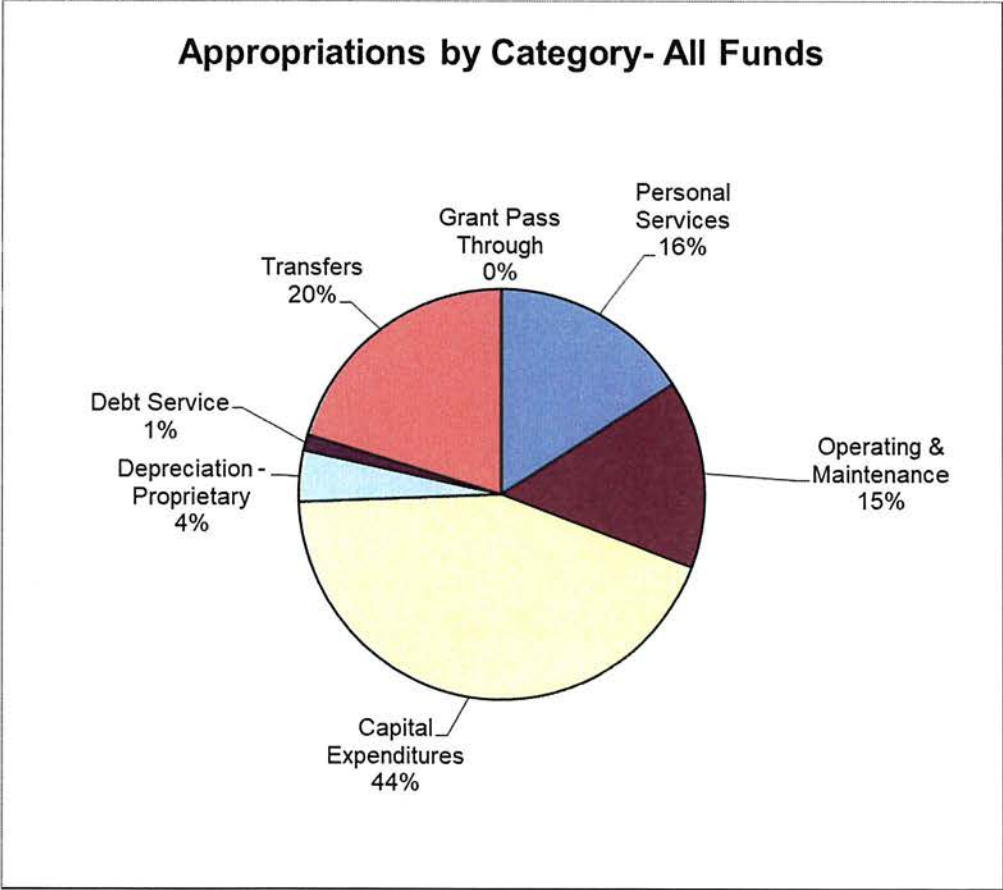
The City's certified taxable valuation for mill purposes increased 15.55% to a value of \$8,891,315 compared to last year's value of \$7,694,963. See the Tax Information Section of this Budget for detailed information on the makeup of the taxable valuation.

This year, the City levied 191.747 mills, a total of 30.429 mills less than the previous year's 222.176 mills. The 2022 valuation will be based on MT Department of Revenue's two-year revaluation cycle and the City estimates that the difference will not be as large as this year's as it will not be a revaluation year.

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

The 21-22 FY appropriations by object are as follows:

	FY 2021-2022	
Personal Services	\$ 2,865,257	15.97%
Operating & Maintenance	\$ 2,654,064	14.80%
Capital Expenditures	\$ 7,820,825	43.60%
Depreciation - Proprietary	\$ 723,000	4.03%
Debt Service	\$ 226,294	1.26%
Transfers	\$ 3,646,690	20.33%
Grant Pass Through	\$ -	
<b>Total</b>	<b>\$ 17,936,130</b>	



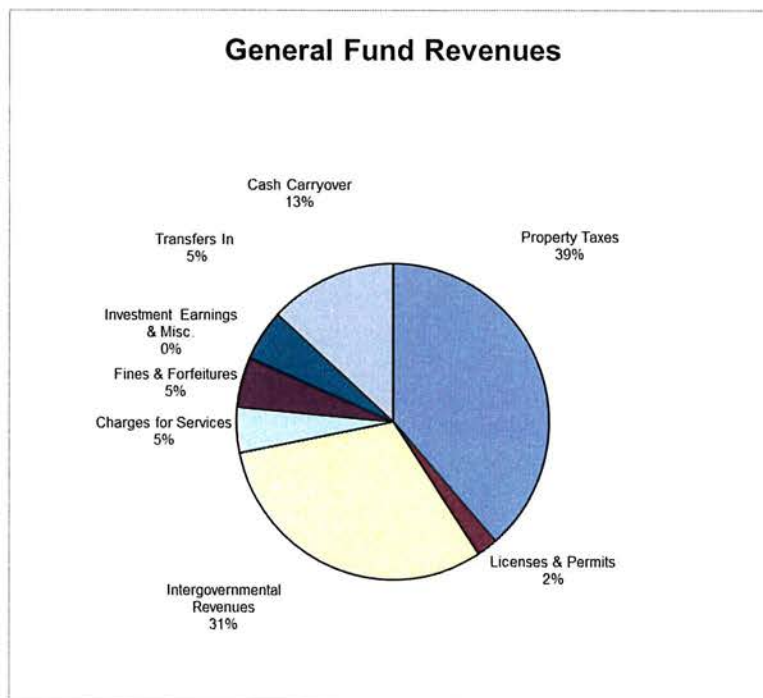
The City's strength comes from the dedicated employees working in each of the City's departments, particularly during the COVID pandemic. All City employees were deemed essential and continued providing the expected level of service to our community. Pages 4 and 4A detail the employee history by fund and department. City Council voted to add an additional police officer in the 2019 FY, the first police officer addition in over two decades. Personal Services costs are \$2,865,257 City-wide for the 33.50 FTE, making up 15.97% of the budget appropriations. Personnel costs remained stable for the 22 Fiscal Year. Council approved adjusting the Police Department Personnel to provide for a Lieutenant position and added a ¾ Wastewater Operator FTE due to the Treatment Plant Operations. Capital expenditures in the amount of \$7,820,825 make up 43.60% of the budget, due to the capital projects described above. Operations and maintenance items including supplies, small equipment, contracted services, and utilities total \$2,654,064 and make up 14.80% of the budget appropriations. Operating transfers total \$3,646,690, 20.33%, of the total budget appropriations as described earlier.

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

**General Fund Analysis:**

As the main operational fund of the City and representing 20% of the City's expenditures, the General Fund activity is summarized below:

Property Taxes	\$	1,358,051	38.6%
Licenses & Permits	\$	76,675	2.2%
Intergovernmental Revenues	\$	1,091,109	31.0%
Charges for Services	\$	163,710	4.7%
Fines & Forfeitures	\$	177,300	5.0%
Investment Earnings & Misc.	\$	5,000	0.1%
Transfers In	\$	182,831	5.2%
Cash Carryover	\$	463,481	13.2%
<b>Total</b>	<b>\$</b>	<b>3,518,157</b>	



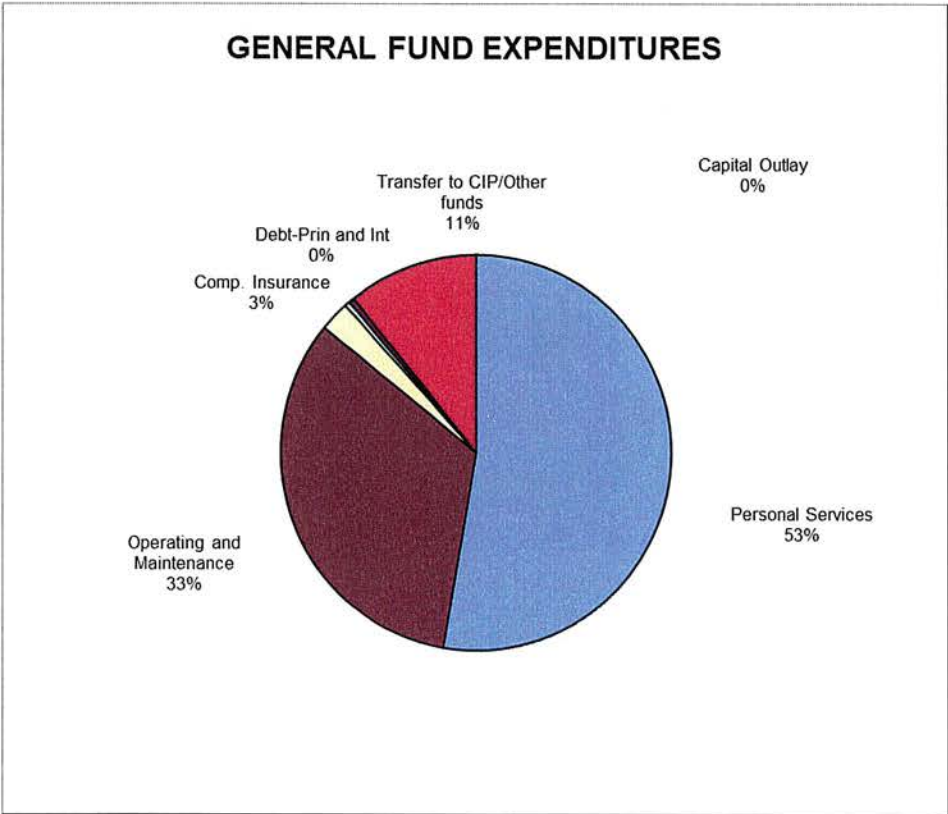


The General Fund is supported 38% by Property Taxes and 31% by Intergovernmental Revenues. State Entitlement revenue is \$777,446. Other significant Intergovernmental Revenues include \$225,813 in State contributions to the Police and Fire Retirement Funds, MPORS and FURS. The state contributes 32.61% toward the cost of the firemen’s retirement and 29.37% of the police officer’s retirement. This contribution is offset by a corresponding expenditure. The cash carryover is fairly consistent from year to year with 13% of the revenues this year and 12% of the revenues last year. The rate on investments dipped significantly during the 20-21 FY with the average rate of return at 0.26% and still dropping this fiscal year. Fines and Forfeitures have remained strong.

**CITY OF COLUMBIA FALLS**  
**Fiscal Year 2021 - 2022**  
**General Fund Expenditures**

Personal Services	\$	1,853,783	52.69%
Operating and Maintenance	\$	1,166,265	33.15%
Comp. Insurance	\$	86,846	2.47%
Capital Outlay	\$	14,000	0.40%
Debt-Prin and Int	\$	16,053	0.46%
Transfer to CIP/Other funds	\$	381,210	10.84%

**Total \$ 3,518,157**

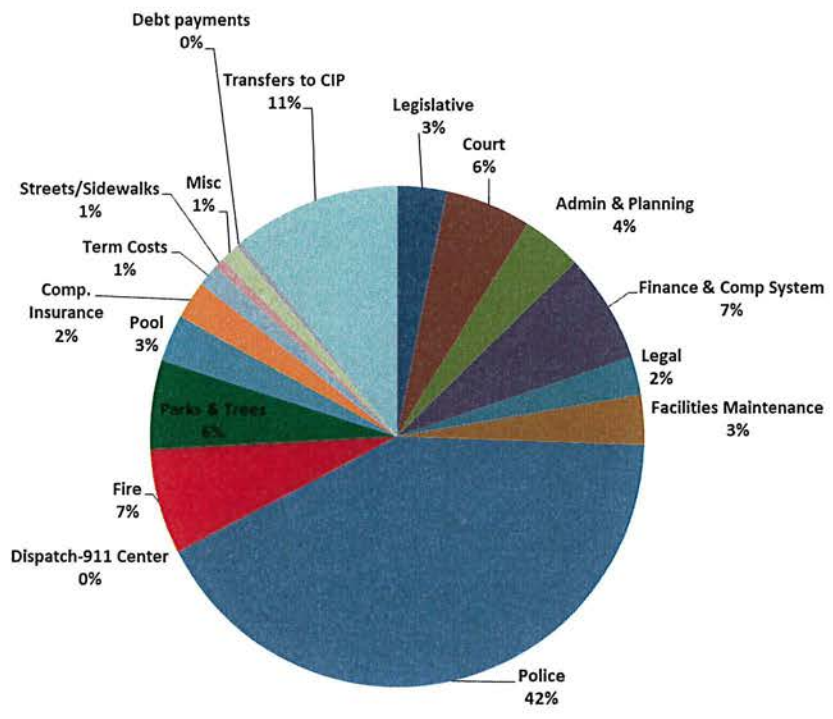


The General Fund consists of Police, Fire, Court, Administration, Finance, Planning and Zoning, Parks and Pool and supports 60% of the City's total employees. While there were no additional General Fund employees added this year, the Council added a police officer in the 2019 FY. The Council completed a comprehensive Public Safety review in the 2019 and 2020 Fiscal Years and recognized the need for additional police and fire staffing, adding the one police officer immediately. The public safety review resulted in the Council asking the voters to consider a Resort Tax. The voters approved the Resort Tax on June 2, 2020. Recognizing the community's need to recover from the COVID pandemic, the Council voted unanimously to delay the collection of the tax for a full year, beginning October 1, 2021. Therefore, the tax collected October 1, 2021 – June 30, 2022 will be reflected in the 2022-2023 FY. Council continues their long range planning and analysis of all city operations, particularly public safety.

Year to date comparisons of the General Fund Budget reflect the slight decrease in the 22 FY budget due to the savings of the Dispatch Center while maintaining the needs of the individual departments. The Police Department had the largest increase, 1.8%, over the prior year budget.

**Fiscal Year 2021 - 2022  
General Fund Expenditures**

	2021-2022	2020-2021	2019-2020	Change 20 and 21 FY	Change 21 and 22 FY	% Change 21 and 22 FY
Legislative	\$ 114,382	\$ 150,151	\$ 86,624	\$ 63,527	\$ (35,769)	-1.0%
Court	\$ 196,273	\$ 188,561	\$ 178,146	\$ 10,415	\$ 7,712	0.2%
Admin & Planning	\$ 136,449	\$ 124,573	\$ 111,247	\$ 13,326	\$ 11,876	0.3%
Finance & Comp System	\$ 249,371	\$ 228,115	\$ 208,576	\$ 19,539	\$ 21,256	0.6%
Legal	\$ 87,085	\$ 80,226	\$ 108,698	\$ (28,472)	\$ 6,859	0.2%
Facilities Maintenance	\$ 113,246	\$ 110,930	\$ 109,576	\$ 1,354	\$ 2,316	0.1%
Police	\$ 1,472,826	\$ 1,410,587	\$ 1,300,096	\$ 110,491	\$ 62,239	1.8%
Dispatch-911 Center	\$ -	\$ 135,070	\$ 129,563	\$ 5,507	\$ (135,070)	-3.8%
Fire	\$ 238,886	\$ 223,412	\$ 232,351	\$ (8,939)	\$ 15,474	0.4%
Parks & Trees	\$ 201,828	\$ 146,099	\$ 224,468	\$ (78,369)	\$ 55,729	1.6%
Pool	\$ 106,854	\$ 85,872	\$ 85,044	\$ 828	\$ 20,982	0.6%
Comp. Insurance	\$ 86,846	\$ 87,571	\$ 82,747	\$ 4,824	\$ (725)	0.0%
Term Costs	\$ 50,500	\$ 50,500	\$ 50,500	\$ -	\$ -	0.0%
Streets/Sidewalks	\$ 23,750	\$ -	\$ -	\$ -	\$ 23,750	0.7%
Misc	\$ 42,598	\$ 46,951	\$ 67,001	\$ (20,050)	\$ (4,353)	-0.1%
Debt payments	\$ 16,053	\$ 16,108	\$ 16,820	\$ (712)	\$ (55)	0.0%
Transfers to CIP	\$ 381,210	\$ 468,000	\$ 263,927	\$ 204,073	\$ (86,790)	-2.4%
<b>Total</b>	<b>\$ 3,518,157</b>	<b>\$ 3,552,726</b>	<b>\$ 3,255,384</b>	<b>\$ 297,342</b>	<b>\$ (34,569)</b>	<b>-1.0%</b>



The Enterprise Fund Budgets, Water and Sewer, must meet required Debt Coverage, with operational revenues exceeding operational expenses to provide 110% or 125% debt coverage, depending on the year of issue. As indicated in the Enterprise Fund section, after setting priorities and balancing the budgets, both funds are budgeted to meet the required debt capacity. The Water Fund has two outstanding revenue bonds, 2005 issue to be paid off in 2025 and the 2020 Bond Issue that will be paid off in 2040. The 2020 Debt, \$675,000, was needed to finance the Well Project. The Sewer Fund has two outstanding revenue bonds, 2009 B and 2009 C, as the 2000 bond was paid off in June 2020.

Water and Sewer Capital Project and Operations planning were updated with the completion of the Preliminary Engineering Reports (PER) that were adopted by Council in the spring of 2018. These reports supported the base rate increases put into effect in August 2018. The Sewer PER concentrated on operations and maintenance until the City will begin the planned Bioreactor Addition, originally planned for the 20-21 FY. The Bioreactor Addition and other required Wastewater Treatment projects are included in this budget for \$5.5 million, financed with federal and state grants and saved cash, allowing the City to complete the project without borrowing funds and without raising Sewer rates.

The Capital Projects Fund appropriations totaling \$1,326,909 include replacing the concrete pad in front of the Fire Hall, utilizing available funding for street reconstruction/overlays, police vehicle replacement, storage building for the street department, and completing the Hoerner Park development and other planned park improvements.

The City actuarially funds the Fire Relief Pension Fund, a fund that provides a monthly retirement stipend to the dedicated volunteer firemen of the City based on their years' of service, with a maximum statutory permitted stipend of \$300/month. The City in partnership with the Fire Relief Association, complete an actuary every three years. The last report was effective June 30, 2019. Based on the 5-year amortization, the City provides \$69,134 in funding for this pension fund.

The 21-22 Fiscal Year Budget is respectfully submitted to the Mayor and Council for final approval on September 18, 2021. Line-item adjustments can be approved by the City Manager except for personnel and capital outlay items pursuant to Resolution # 1861.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Susan M. Nicosia". The signature is fluid and cursive, with a long horizontal stroke at the end.

Susan M. Nicosia, CPA, MPA  
City Manager



**City of Columbia Falls, Montana**

Budget for Fiscal Year Ending June 30, 2022

**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, planning, court, etc.), Public Safety (law enforcement and fire protection), Culture and Recreation (parks and pool) and transfers to other funds.

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	17-18	18-19	19-20	20-21	20-21	20-21	21-22	21-22	21-22	21-22
<b>310000 TAXES</b>										
311010 Real Property Taxes	1,127,343	1,198,522	1,246,758	1,315,140	1,346,571	98%	1,356,051		1,356,051	101%
2022 FY - max 1,461,821, .93% inflation \$12,974, newly taxable \$53,816, Fire Relief - \$47,481 - bal to GF \$1,414,340 less 6.56 mills for 911 Center savings (\$58,289) = \$1,356,051 2021 FY max 1.05% inflation, \$48,449 Fire Relief per 5 yr actuary, - \$1,395,020 MAX, 181.29 mills - GF \$1,346,571 2020 FY - 1.02% inflation, \$50,473 Fire Relief per updated actuary; Max levy - \$1,334.677 Increase of \$13,234 for inflation, 1.02%, increase of \$23,948 for new growth Max - \$1,334,677 - 178.38 mills, Fire Relief - \$50,473 - 6.746 mills, balance to General Fund 171,634 mills										
311020 Personal Property Taxes w/ real taxes	37,456	25,926	21,394	25,937		0 ***%			0	0%
311030 Motor Vehicle Taxes	51	53				0	0%		0	0%
312000 Penalty & Interest on	2,394	2,142	3,236	2,504	2,000	125%	2,000		2,000	100%
Group:	1,167,244	1,226,643	1,271,388	1,343,581	1,348,571	100%	1,358,051	0	1,358,051	100%
<b>320000 LICENSES AND PERMITS</b>										
322010 Alcoholic Beverage based on June 2021 permit sales (due before July 1st)	6,375	6,888	6,375	6,763	6,375	106%	6,675		6,675	105%
322020 Professional Business contractors/plumbers/bldgs/elec.	7,865	7,565	9,275	9,103	8,000	114%	9,000		9,000	113%
322030 General Business Licenses	8,538	9,000	10,245	12,695	9,000	141%	11,000		11,000	122%
323060 Non-Exclusive Cable TV approx \$12,000 per quarter - up on 20-21 due to growth, Covid, more people at home	47,640	51,624	47,963	53,018	48,000	110%	50,000		50,000	104%
Group:	70,418	75,077	73,858	81,579	71,375	114%	76,675	0	76,675	107%
<b>330000 INTERGOVERNMENTAL REVENUES</b>										
331052 MDOT-Highway Planning & Grant Agreement - \$75,000 less 10.41% indirect cost on both city and state share, \$11,786 indirect = \$63,214 net - \$396 rec'd in 2020 FY, funds spent as of June 30, 2021			396	60,467	62,818	96%			0	0%
331081 DNRC Forestry Grant/ VFA subject to annual grant request	2,980					0	0%		0	0%
331112 Stonegarden Grant CFDA # Passed through Flathead County - 2nd year of grant, last year included equipment and OT - 2021 FY is all OT, revenues = expenditures 2022 FY - 2 mos 19-SPWSPW-12-008 VO - \$2,833 (\$17K/12) 2022 FY - 10 mos 20-SPDSPW-10-011 VO \$16,667 (20K/12) also budgeted for travel - no specific line-item in city budget			14,991	5,146	15,000	34%	19,500		19,500	130%

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
331179 Alcohol Compliance Check	1,700	1,100	1,900	1,500	0	***%	1,500		1,500	****%
331991 CARES/ARPA GRANT			137,925	495,809	409,437	121%			0	0%
Rec'd Aug 2020 (for period ending 6/30) - Per Gov directive, City will continue to be reimbursed for police, fire and direct COVID expenses 20-21 FY received reimb for allowable expenses. 22 FY - new grant funds held in special revenue fund										
334000 State Grants/Hwy Safety	4,740	5,789	6,811	17,065	13,959	122%	13,000		13,000	93%
\$13,000 2021 FY grant (matches expenditures) 22 FY grant - \$16,000 (state accts for \$ on fed'l fiscal year, Oct 1, 2021 - Sept 30, 2022 - 3 mos, then new contract)										
334122 DNRC Grant	750	750	750	750	750	100%	750		750	100%
Arbor Day (city automatically qualifies for \$750 grant)										
334125 Fish, Wildlife & Parks		16,101	5,354		0	0%			0	0%
Orig grant - \$50,000 - invoiced \$10,593 thru 6/30 Fish Pond - portion for River's Edge Park Plan, remainder for pond development \$5,508 repair grant also from FWP										
334140 MT DOJ - Grants		745			0	0%			0	0%
335120 Gambling Licenses &	18,225	20,750	18,975	18,559	20,000	93%	18,500		18,500	93%
per DOR records - Glacier Lanes removed machines during 20-21 FY remodel										
335230 State Entitlement	701,477	715,037	740,334	765,604	765,604	100%	777,446		777,446	102%
2022 FY 1.015% increase (\$11,968.75) - Total \$785,762.89 General - \$777,446, Fire Relief - \$8,317 2021 FY 1.054% increase (\$25,689.24) - Total \$773,794.14 General \$765,604, Fire Relief \$8,190 2020 FY 3.5% increase (\$25,562.04) Total \$748,104.90 General - \$740,333, Fire Relief -\$7,771 2019 FY 1.79% increase (\$12,723) Total \$722,543 (General - 715,037, Fire Relief - \$7,506) 2018 FY - legislative year! Reduced by HB 565, growth factor also reduced - Total increase - \$3,482.27 = Total \$709856.09 (\$177,464.02/qtr) - General Fund & Fire Relief - \$7,374										
336020 State On-Behalf	155,479	180,340	195,354	196,838	208,426	94%	225,813		225,813	108%
Police regular wages, 29.37% = \$200,646 Fire regular wages, 32.61% = \$25,167										
337340 Flathead County (EMS)	7,359	8,078	7,250	7,215	7,164	101%	7,600		7,600	106%
Payable in Dec and June - June funds JV's Aug 2021 eff June 30, 2020 - \$3,800 (2022 FY budget = 2X amount); expenditures = revenues - \$7,600										
337350 Flathead County (SRO)	25,000	20,000	25,000	20,000	25,000	80%	20,000		20,000	80%
agreement in place FC Commissioners reduced 2019 and 2021 FY payments by \$5,000 without amending interlocal agreement and Admin. indicated FC would only pay \$20k for 22 FY										
337360 School District #6 (SRO)	7,000	7,000	7,000	7,000	7,000	100%	7,000		7,000	100%
per agreement in place										
Group:	924,710	975,690	1,162,040	1,595,953	1,535,158	104%	1,091,109		0 1,091,109	71%

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
341000 General Miscellaneous	2,837	3,440	1,773	245	1,800	14%	200		200	11%
341070 Planning and Zoning Fees	11,525	11,481	23,008	38,383	18,000	213%	25,000		25,000	139%
planning activity increasing, contracted planner costs covered with fees - fees raised effective 1/1/20										
342020 Special Fire Protection	83,900	85,643	90,000	90,000	90,000	100%	90,000		90,000	100%
\$85,000 CF Rural Fire District - based on budget \$5,000 CFAC contract - will pay w/staff and bldgs still in place										
342021 Fire Protective	21,896	14,050	23,182	34,439	23,750	145%	25,000		25,000	105%
% of bldg permits - 20% of bldg permit fee per Ord. - based on School bldgs, commercial activity and housing starts										
343005 Public Works Billing -	127				0	0%			0	0%
no charges assessed in recent fiscal years										
346030 Swimming Pool User Fees	7,839	8,373	6,188	8,881	6,200	143%	8,000		8,000	129%
Daily fees - charged \$2/per person due to COVID restrictions, continued thru 22 FY, including punch cards										
346031 Parks Use Permits/Fees	2,983	2,367	1,400	2,600	1,400	186%	2,000		2,000	143%
fees affected by COVID - less events/park use in 20 FY, busy in 21 FY, not slowing down in 22 FY										
346032 Pool Concession Fees	536	607	456	182	400	46%	200		200	50%
pop machine only										
346033 Swim Lessons	5,269	5,392	2,280	3,821	2,400	159%	4,000		4,000	167%
changed to 3 sessions instead of 4 - no lessons in July or August of 20 due to COVID, high demand for lessons in July and Aug 2021										
346034 Individual Swim Pass	860	980	568	1,026	600	171%	1,000		1,000	167%
Sales reduced due to COVID summer of 20, high demand in 21 FY										
346035 Lap Swim Pass	312	694	624	304	600	51%	300		300	50%
increase in lap swim - available 6 days/week, added Sundays										
346036 Family Swim Pass	6,753	7,425	2,545	9,050	5,000	181%	7,500		7,500	150%
No swim team in 2020 summer - COVID restrictions in place										
346037 Pool Parties	750	925	700	500	750	67%	500		500	67%
min. \$125/each										
346050 Swim Team Agreement	10	10		10	10	100%	10		10	100%
per agreement - did not use in 2020 summer due to COVID										
Group:	145,597	141,387	152,724	189,441	150,910	126%	163,710	0	163,710	108%
350000 FINES AND FORFEITURES										
351030 City Courts Fines &	155,458	147,726	157,810	197,455	150,000	132%	170,000		170,000	113%
2021 and 2022 FY - significant uptick in citations, court functioning efficiently										
2019 FY - new judge and prosecutor - no longer issuing \$20 speeding tickets										

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2021 - 2022

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
351031 Court Fines Surcharge	10,281	7,600	6,775	6,627	6,500	102%	6,500		6,500	100%
351034 Court Administration	3,359	1,151	793	945	800	118%	800		800	100%
Group:	169,098	156,477	165,378	205,027	157,300	130%	177,300	0	177,300	112%
360000 MISCELLANEOUS REVENUE										
361000 Rents/Leases	1,183				0	0%			0	0%
Plum Creek lease not applicable after 2018 FY										
362000 Refunds, Rebates,	459		466		0	0%			0	0%
365000 Contributions and	500	1,000			0	0%			0	0%
NW Energy contributed \$\$ for Trees since Urban Forestry Grants cut by \$500 in 2019 FY										
365040 Cash in Lieu of		24,184			0	0%			0	0%
restricted cash held for Diane Road trees/sidewalks, not reoccurring										
366000 Miscellaneous	635	2,421	508	1,939	0	***%			0	0%
367000 Sale of Junk/Old Supplies			429		0	0%			0	0%
Group:	2,777	27,605	1,403	1,939	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	12,557	18,586	16,615	4,824	14,000	34%	5,000		5,000	36%
avg int earnings up to 1.55 % for year in 20 and 21 FY, dropped significant in 21 FY = 1%										
Group:	12,557	18,586	16,615	4,824	14,000	34%	5,000	0	5,000	35%
380000 OTHER FINANCING SOURCES										
381070 Proceeds from Loans	340,000				0	0%			0	0%
383000 Interfund Operating	98,423	116,491	148,257	168,446	188,877	89%	182,831		182,831	97%
Transfer in PML - \$182,831										
Group:	438,423	116,491	148,257	168,446	188,877	89%	182,831	0	182,831	96%
Fund:	2,930,824	2,737,956	2,991,663	3,590,790	3,466,191	104%	3,054,676	0	3,054,676	88%
Grand Total:	2,930,824	2,737,956	2,991,663	3,590,790	3,466,191		3,054,676	0	3,054,676	

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
410100	LEGISLATIVE SERVICES										
110	Salaries and Wages Mayor \$400/month, Council members - \$200/month	18,600	19,200	19,200	19,200	19,200	100%	19,200		19,200	100%
140	Employer Contributions	2,040	2,105	2,174	2,200	2,175	101%	2,250		2,250	103%
210	Office Supplies primarily paid from 410500	168		72		100	0%	100		100	100%
212	Small Equipment < \$5,000 chairs/council chamber	457		85		2,500	0%	2,500		2,500	100%
220	Operating Supplies flowers, flags, host meetings	266	421	1,264	221	800	28%	500		500	63%
331	Legal Notices grant sponorships - CDBG hearings - EDA			372		800	0%	800		800	100%
335	Membership & Dues MT League - \$2,298, MWED - \$500, Taxpayers Assn \$100, Chamber \$175, MT Tax Foundation - \$60	2,207	2,669	2,798	2,909	3,010	97%	3,200		3,200	106%
380	Training & Certification League conference, Exec forum, regional meetings	214	741	211		1,200	0%	1,200		1,200	100%
390	Other Purchased Services support of non-profit bldg permits	1,000		100		2,000	0%	2,000		2,000	100%
399	Other Contracted Services Transportation planning - complete as of 6/30/21 Grant sponsorships/contracted services = \$5,000 Christmas lights - \$3000 NOVEMBER 2021 - ELECTION - \$5,300 estimate (based on 2019) RAISE Grant contract \$13,500 (July 21) MLIA Grant matching funds - \$2,000 (FC project) Quiet Zone Engineering - Bal \$26,832 Railpros for Quiet Zone - \$6,000 IAFC - fire dept transition training/consulting \$6,000 Bal of URD/TIF expansion (not to exceed 20K - \$5k 21, bal \$15K)	11,945	19,895	19,062	150,348	194,048	77%	82,632		82,632	43%
	Account:	36,897	45,031	45,338	174,878	225,833	77%	114,382	0	114,382	51%
410131	Tree City Program (Tree Board)										
110	Salaries and Wages portion of parks and street crew wages for tree removal, trimming, PW dir - 4.8% Required Level = \$9,376	6,310	6,811	6,835	7,082	7,585	93%	7,572		7,572	100%
120	Overtime	10	47	13	31	109	28%	43		43	39%

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
140	Employer Contributions	1,449	1,550	1,584	1,541	1,729	89%	1,525		1,525	88%
180	Health Insurance	1,609	1,833	1,876	1,840	2,054	90%	2,054		2,054	100%
220	Operating Supplies saws and pruning tools	5				500	0%	500		500	100%
335	Membership & Dues Tree City membership					30	0%	30		30	100%
380	Training & Certification tree trimming (streets and parks personnel)					500	0%	500		500	100%
390	Other Purchased Services removal of dangerous trees, contracted services	6,995		3,425	2,815	5,000	56%	5,000		5,000	100%
	Account:	16,378	10,241	13,733	13,309	17,507	76%	17,224	0	17,224	98%
410132	Arbor Day (Tree Board)										
390	Other Purchased Services grant funds - installation trees and materials to plant per contracted services	1,110	1,185		2,360	750	315%	1,200		1,200	160%
	Account:	1,110	1,185		2,360	750	315%	1,200	0	1,200	160%
410360	CITY COURT										
110	Salaries and Wages 2022 FY: .80 FTE Judge .80 FTE lead clerk .80 FTE Civil court clerk 2018 FY included 2 long-term empl payoff	143,243	112,709	121,602	128,206	127,633	100%	134,024		134,024	105%
120	Overtime 2019 FY fully staffed, .80 FTE, should not have OT	1,090				0	0%			0	0%
140	Employer Contributions	21,820	19,918	21,543	22,712	22,164	102%	23,250		23,250	105%
180	Health Insurance	9,144	11,597	11,631	12,413	12,413	100%	12,413		12,413	100%
190	Deferred Comp 2 @ .80 FTE	5,162	7,376	7,376	7,602	7,376	103%	7,376		7,376	100%
210	Office Supplies	2,791	1,910	2,004	2,373	3,000	79%	3,000		3,000	100%
212	Small Equipment < \$5,000 chairs	1,437	1,260		408	1,000	41%	1,000		1,000	100%
310	Postage & Freight	1,853	1,369	1,882	1,973	1,850	107%	2,000		2,000	108%



1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
330	Subscriptions & Books N/A - current judge uses electronic version, does not purchase books after legislative session	350				0	0%			0	0%
335	Membership & Dues MT Magistrate - \$200 MT Justice - \$35/clerk - \$70	390	270	270	270	270	100%	270		270	100%
345	Phone & Fax Overbilled in 2019 FY due to VOIP conversion; court had to add 3 lines on VOIP system and still maintain fax VOIP = 6 lines - \$198/mos, Fax = \$32/month, added court cell phone effective July 2021	1,372	1,470	3,016	2,516	2,760	91%	3,240		3,240	117%
355	Data Processing Services Soniclear contract \$395 - all other data processing paid out of 410580, 22 FY paid out of 21 FY, not needed in future due to Supreme Court Zoom service	295	295	395	790	395	200%			0	0%
363	Office Maintenance/Agreem copy machine - plus overruns (9,000 add'l copies in 2017 FY); no longer used	879	37			0	0%			0	0%
380	Training & Certification for required training - placeholder for return to travel training	3,056	2,442	877	1,610	4,000	40%	4,000		4,000	100%
390	Other Purchased Services Includes \$2,500 jurors, meals etc for trials physicals outside of MMIA wellness, flu shots Driver improvement record - \$25 annual	2,179	604	109	616	3,200	19%	3,200		3,200	100%
399	Other Contracted Services \$2,000 substitute judge chair cleaning \$250 \$320 interpreter/other				71	2,500	3%	2,500		2,500	100%
	Account:	195,061	161,257	170,705	181,560	188,561	96%	196,273	0	196,273	104%
410365 CITY COURT PROSECUTION											
350	Legal Services/Contract per contract - 3% 2021 added same for 2022, added additional \$5,000 subject to negotiation due to OPD practices previously, continues at inflation rate	33,618	34,358	37,787	41,421	41,421	100%	42,741		42,741	103%
399	Other Contracted Services witness, expert testimony					500	0%	500		500	100%
	Account:	33,618	34,358	37,787	41,421	41,921	99%	43,241	0	43,241	103%
410400 ADMINISTRATIVE SERVICES											
110	Salaries and Wages	26,862	28,071	29,474	32,620	30,947	105%	33,753		33,753	109%
140	Employer Contributions	4,632	4,887	5,092	5,690	5,291	108%	5,833		5,833	110%
180	Health Insurance	504	504	782	7,164	7,164	100%	7,164		7,164	100%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2021 - 2022

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
190	Deferred Comp per contract	1,079	1,079	1,034	2,125	2,125	100%	6,533		6,533	307%
335	Membership & Dues ICMA \$961, 1/2 GFOA \$80, GOSMA \$150	741	770	783	869	1,020	85%	1,191		1,191	117%
345	Phone & Fax VOIP and verizon hot spot	954	852	851	695	900	77%	900		900	100%
354	Engineering/Consulting personnel, negotiations			30		5,000	0%	5,000		5,000	100%
380	Training & Certification Annual League meeting, GFOA or ICMA, downtown assn, other required; 2019 FY included dept head training; no travel in 21 FY due to COVID, on line/virtual trainging only	1,594	4,277	-205	602	4,000	15%	4,000		4,000	100%
390	Other Purchased Services mngr meetings, prizes for fitness program, flu shot, city physical	37			2	400	1%	400		400	100%
	Account:	36,403	40,440	37,841	49,767	56,847	88%	64,774	0	64,774	114%
410500 DEPT. OF FINANCE											
110	Salaries and Wages	84,036	87,511	94,416	100,891	99,920	101%	91,672		91,672	92%
120	Overtime OT reduced with 10 hour work schedules	613	540	494	579	889	65%	937		937	105%
140	Employer Contributions	14,246	14,914	15,825	16,014	17,179	93%	16,059		16,059	93%
180	Health Insurance	22,493	21,230	22,013	26,067	26,330	99%	21,055		21,055	80%
190	Deferred Comp	161	161	154	410	317	129%	2,542		2,542	802%
210	Office Supplies includes legislative, administrative	2,861	2,107	3,609	2,005	3,110	64%	3,200		3,200	103%
212	Small Equipment < \$5,000 chairs, printers	985		882	545	1,584	34%	2,500		2,500	158%
220	Operating Supplies	157	225	222	60	275	22%	200		200	73%
310	Postage & Freight added newsletters twice/year (not sent out after 2018 FY - utilizing city website and PD Facebook to communicate) will evaluate newsletter in 2022 FY	952	967	2,366	672	2,400	28%	2,400		2,400	100%
330	Subscriptions & Books code (after legislative session) for city clerks office	400	50	436	209	400	52%	400		400	100%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2021 - 2022

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
331	Legal Notices public hearings except planning, employment ads and grant notices	1,312	2,720	7,281	13,267	7,500	177%	14,000		14,000	187%
335	Membership & Dues GFOA, MMCTFOA, MSCPA	485	640	565	160	900	18%	900		900	100%
345	Phone & Fax Added dedicated alarm line w/install of Kenco fire alarm system - \$65/month to be charged to this line item; VOIP conversion in 2019	2,939	3,226	3,148	1,703	3,400	50%	2,200		2,200	65%
353	Audit 2022 FY - will include 20 and 21 FY audit fees, plus filing fee - \$1,800 2021 FY audit est \$4,000 - State filing fee \$1,700, portion of 2019 FY audit completed in 2020 FY \$500	7,749	5,184	4,834	2,100	6,200	34%	14,000		14,000	226%
355	Data Processing Services Plan it software			550	550	550	100%	650		650	118%
360	Maintenance & Repair	113		75		0	0%			0	0%
363	Office Maintenance/Agreem BMS maintenance fees - 1/3 ACH, 1/3 Check signer, 1/3 accounting, 1/3 Budget prep, 1/3 payroll, 1/3 cash recpt, 1/3 fixed assets,, bus license \$961, SID \$342, 1/3 cloud (1,138) - total = 5,411 Add: \$3,000 for Sales Tax Module Copiers maint agreement - \$3,700 Etime - \$945	5,660	6,799	8,090	10,510	9,920	106%	13,056		13,056	132%
380	Training & Certification annual league, MMCTFOA, staff training	1,687	3,426	755	1,870	3,500	53%	3,500		3,500	100%
390	Other Purchased Services shredding of documents, bank fees	188	956	468	315	1,725	18%	1,500		1,500	87%
399	Other Contracted Services recording of resolutions, ordinances, other docs not land or utility related, 1/2 Actuary \$3,000 (every 2 years with pension reporting changes - completed in 2019 FY, will need to complete in 2022)	800	2,611	1,312	7,184	2,800	257%	6,000		6,000	214%
Account:		147,837	153,267	167,495	185,111	188,899	98%	196,771	0	196,771	104%
410580	Computer Systems & Programs										
212	Small Equipment < \$5,000 computer replacement, incl misc parts - per schedule	6,236	5,917	360	10,735	14,440	74%	15,500		15,500	107%
345	Phone & Fax internet - switching to VOIP system - overbilled by centurylink. still being sorted out in August 2020, 18 mos later \$400/month; switched before June 21 to faster service for less \$\$ - as of Aug - still being billed for both	887	3,334	4,800	5,615	4,800	117%	5,600		5,600	117%
355	Data Processing Services Rescue marketing - email hosting 21 22 - \$650 First Call server maintenance/virus/trouble shooting - \$20,400 Survey Monkey - \$210 SSL certificate on city website \$150 Godaddy - \$30	17,271	20,509	20,755	30,624	29,300	105%	31,000		31,000	106%

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
New City website - Municode - \$1,800 hosting, Meeting/agenda management option											
-\$3,400 /yr (See code of ord - 510300)											
domain renewal \$60											
CAD (vendor DLT)- fac/park portion \$269 (also in st/wtr/swr)											
ZOOM - \$150/govt account											
360	Maintenance & Repair				281	0	***%	500		500	*****%
942	Replacement Machinery/Equ				16,305	16,305	100%			0	0%
21 FY included scanner/plotter paid from COVID Cares Act											
	Account:	24,394	29,760	25,915	63,560	64,845	98%	52,600	0	52,600	81%
411000 PLANNING & ZONING											
110	Salaries and Wages	11,020	16,610	17,974	19,256	18,825	102%	20,072		20,072	107%
8% city mnrg - administrator											
PW/Planning/Bldg Clerk-- .25 FTE											
120	Overtime		56	33	6	249	2%	155		155	62%
140	Employer Contributions	1,874	2,857	3,083	3,343	3,266	102%	3,538		3,538	108%
8% city mngr, 25% Planning/bldg/pw clerk											
180	Health Insurance	956	1,944	2,016	3,742	3,661	102%	3,661		3,661	100%
8% city mngr, 25% pw/planning/bldg clerk											
190	Deferred Comp	258	258	247	508	508	100%	1,560		1,560	307%
210	Office Supplies	175	166	205	438	300	146%	300		300	100%
310	Postage & Freight	180	278	345	518	375	138%	750		750	200%
Letters for Admin CUP included											
331	Legal Notices	1,566	661	867	1,746	2,500	70%	2,500		2,500	100%
plat, CUP hearings - more activity											
350	Legal Services/Contract	2,998	3,064	3,147	3,242	3,242	100%	3,339		3,339	103%
3% increase in January per contract											
380	Training & Certification	70	313	8		800	0%	800		800	100%
floodplain training, comm dev planning training											
390	Other Purchased Services	1,497	2,113	1,890	5,861	2,000	293%	3,000		3,000	150%
recording fees on planning decisions, 21 fy included \$2,800 refund of fees paid											
in prior year for app never submitted											
399	Other Contracted Services	29,326	29,084	29,647	28,819	32,000	90%	32,000		32,000	100%
Sands Surveying - \$85/hr plus mileage for contracted services											
	Account:	49,920	57,404	59,462	67,479	67,726	100%	71,675	0	71,675	106%

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget 20-21	Exp. 20-21	Budget 21-22	Changes 21-22	Budget 21-22	Budget 21-22
411100 LEGAL SERVICES											
330	Subscriptions & Books w/legislative session	350		350		350	0%	350		350	100%
350	Legal Services/Contract 3% increase in Jan	16,607	16,973	17,432	17,955	17,955	100%	18,494		18,494	103%
351	Litigation Services based on current activity	44,802	23,493	12,985	16,969	20,000	85%	25,000		25,000	125%
	Account:	61,759	40,466	30,767	34,924	38,305	91%	43,844	0	43,844	114%
411200 FACILITIES ADMINISTRATION											
110	Salaries and Wages % of PW Director for supervision, contracted janitorial services	6,691	7,353	7,283	7,321	8,166	90%	7,774		7,774	95%
140	Employer Contributions	1,483	1,616	1,610	1,510	1,788	84%	1,476		1,476	83%
180	Health Insurance	1,980	2,123	2,044	1,636	2,181	75%	2,181		2,181	100%
210	Office Supplies	40	33	151	75	75	100%	75		75	100%
212	Small Equipment < \$5,000 small items and tools - vacuum - \$1,000 Chairs - PW conference area PW/finance veri desks	616	1,016	1,301	707	4,500	16%	3,000		3,000	67%
220	Operating Supplies	637	256	451	303	1,000	30%	1,000		1,000	100%
224	Janitorial/Cleaning Suppl	5,182	3,762	4,893	5,339	5,266	101%	5,500		5,500	104%
231	Gas & Oil mower, snow	184	197	56	84	200	42%	200		200	100%
240	Repair & Maintenance Supp	1,230	315	125	893	3,000	30%	1,500		1,500	50%
340	Utility Services garbage - reduced city hall pickup in 2019 FY	1,419	799	957	892	1,100	81%	920		920	84%
341	Electric Utility	4,779	4,333	4,228	4,373	4,900	89%	4,900		4,900	100%
342	Water & Sewer	1,826	2,310	1,842	1,670	2,500	67%	2,500		2,500	100%
344	Gas Utility	4,977	4,269	4,804	6,376	5,000	128%	6,400		6,400	128%
345	Phone & Fax	352	339	327	150	400	38%	200		200	50%
354	Engineering/Consulting misc projects					0	0%	5,000		5,000	*****%

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
360	Maintenance & Repair City hall sprinkler system repairs/upgrade - conduit to blvds (moved to bldg capital fund - requires T/O of General \$9k)	8,536	9,909	2,458	75	11,440	1%	2,500		2,500	22%
366	Building Maintenance & Re carpet replacement - mngr office - \$2,500 carpet cleaning, chair cleaning - \$2,000 Kenco fire alarm monitoring - \$42.35/month - \$508.20/year plus fire hall \$48.40/month - \$580.80 Fire hall - paint and gutter - \$15K, City Hall paint - 23 FY	14,114	12,654	13,768	3,802	20,000	19%	21,000		21,000	105%
380	Training & Certification boiler certification/cleaning class	119	70		35	120	29%	120		120	100%
390	Other Purchased Services lock maint, misc	87	267	351	212	800	27%	800		800	100%
399	Other Contracted Services Contract w/406 Cleaning - \$3,600/month, incl River's Edge Park bathroom, \$43,200, added Marantette Park in June for \$750/month (see Parks Budget); window cleaning City hall and fire Hall - \$3k 21 FY included contract for T.B.	33,557	36,349	36,448	49,945	40,331	124%	46,200		46,200	115%
	Account:	87,809	87,970	83,097	85,398	112,767	76%	113,246	0	113,246	100%
411800	Employee Asst Program & Flex Plan										
399	Other Contracted Services Flex annual fee and admin services \$800 EAP, including firemen, annual contract \$1,500 Chemnet annual fee \$60	1,180	1,180	1,180	1,305	2,360	55%	2,360		2,360	100%
	Account:	1,180	1,180	1,180	1,305	2,360	55%	2,360	0	2,360	100%
420100	LAW ENFORCEMENT SERVICES										
110	Salaries and Wages 11.0 FTE; budget based on CBA, 9 sworn, 1 non-sworn and Police Chief; council added one sworn office position in 2019 FY, utilizing LWOP position to transition to Lieut.	554,658	568,873	620,022	635,229	680,004	93%	728,720		728,720	107%
120	Overtime short staffed due to vacancy and work comp first part of year, CBA changed over time at 84 hours instead of 86 (plus 5,184 from P/R program, orig charged to 123 - no longer used)	69,373	44,654	50,238	63,932	65,335	98%	62,886		62,886	96%
121	Overtime - STEP matches w/grant revenue, \$14,500 plus empl costs thru 9/30, new contract 10/1 - 9/30/21 - \$16,000	2,949	5,307	6,793	16,579	13,959	119%	13,104		13,104	94%
122	Overtime - Stonegarden includes employer costs for budgeting, rev = exp				5,146	15,000	34%	19,152		19,152	128%
140	Employer Contributions	118,995	119,112	134,198	131,278	141,559	93%	143,210		143,210	101%

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
145	Police-State Contribution 29.37% Police wages, does not include OT or Shift diff only Police regular wages \$683,167	133,675	157,556	169,817	172,869	187,042	92%	200,646		200,646	107%
180	Health Insurance 9 employees with health coverage, addl family coverage or change in coverage selected; city did not increase 2020 FY contribution amount	88,774	122,885	147,319	142,475	160,248	89%	160,248		160,248	100%
190	Deferred Comp 3 empl on def comp	15,785	11,480	9,840	13,940	9,840	142%	14,760		14,760	150%
210	Office Supplies incl \$1,200 paper cost for Digiticket	2,391	3,790	4,479	3,811	4,000	95%	4,000		4,000	100%
211	Small Equipment - Stonega Stonegarden Grant - passed through Flathead County - 2021 FY - all for OT - 22 Federal FY not yet allocated			14,991		0	0%			0	0%
212	Small Equipment < \$5,000 Portable radios - 3 in need of replacement \$5k 3 X26-P Tasers - needed to replace tasers at end of life - \$3,243 \$2,985 - 2 radar guns - Restricted donation from G.Darling, 7/14/21 5 portable radar guns - \$1k each	9,079	4,182	13,746	5,401	16,500	33%	16,200		16,200	98%
220	Operating Supplies includes ammo (duty and practice), taser cartridges	7,529	6,174	11,746	6,224	6,819	91%	6,800		6,800	100%
226	Clothing/Uniforms vest replacement 2 per year plus safety equipment and badges; eligible for grant funding through DOJ for compliant vests	9,401	214	2,554	3,336	3,000	111%	3,000		3,000	100%
231	Gas & Oil	16,916	21,259	18,241	17,993	21,000	86%	21,000		21,000	100%
232	Vehicle Parts	761	745	1,411	524	1,000	52%	1,000		1,000	100%
310	Postage & Freight includes evidence shipping	575	443	405	357	600	60%	600		600	100%
335	Membership & Dues RMIN - \$50 IACP - \$190 + Login/IACP net - \$525 MT Assoc of Chiefs - \$300 NV Sportsman - \$85 NW Shooter - \$1200 Leads online -\$1,188 Tip411 Pro - 22 FY \$4,800 - CANCELLED by Chief Transunion sub \$1,200 + 20 for fees	3,047	3,509	9,620	5,983	8,400	71%	6,000		6,000	71%
338	Meals for Prisoners meals for prisoners being held for processing		18			0	0%			0	0%

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
341	Electric Utility brown shed	481	487	493	492	500	98%	500		500	100%
344	Gas Utility brown shed - cold winter	1,040	1,260	943	818	1,100	74%	1,000		1,000	91%
345	Phone & Fax Centurylink phones lines plus verizon, including laptop wifi's for field use	13,047	13,735	13,557	12,653	14,000	90%	14,000		14,000	100%
355	Data Processing Services Digiticket --\$800 hosting fee plus \$2,000 annual maint fee plus 911 Center - ticket writer and Net motion - \$1,596 charter internet(\$125/month) DOA internert - \$52.49/month First Call - services as needed above contract - \$800	11,960	11,693	9,938	5,253	12,000	44%	7,500		7,500	63%
360	Maintenance & Repair intoxilizer		126		35	500	7%	500		500	100%
361	Motor Vehicle M & R tires, maintenance	8,827	16,000	18,105	17,873	12,000	149%	16,000		16,000	133%
363	Office Maintenance/Agreem ITSD - paid under 355 data services, \$52.49/month Central Services Division annual billing - 7/21 - \$3,110.45 Copier maint. agreement - \$800	7,303	8,502	4,568	5,443	9,000	60%	4,000		4,000	44%
380	Training & Certification min 40 hours per officer, supervisor training	9,167	17,379	13,184	5,133	20,000	26%	20,000		20,000	100%
390	Other Purchased Services exam investigation, flu shots, physicals, etc	4,202	4,450	2,010	1,450	4,000	36%	4,000		4,000	100%
399	Other Contracted Services labor contract (1,350) background checks and testing services	6,765	2,467	1,829	3,898	3,500	111%	4,000		4,000	114%
Account:		1,096,718	1,146,282	1,280,047	1,278,125	1,410,906	91%	1,472,826	0	1,472,826	104%

420160 COMMUNICATIONS/DISPATCH

399	Other Contracted Services 22 FY - ZERO - citizens voted county-wide levy to fund 911 center - Council reducing City levy to account for county-wide levy: Mill Reduction calculation: \$1,346,571/\$3,120,303 - 43% X \$135,070 = \$58,289 (portion funded from tax \$\$) divided by current tax levy 8,891.315 = 6.56 mills 2018 FY 3.5% increase - \$4,031 2019 FY 4.25% increase - \$5,067 2020 FY 4.25% increase - \$5,282 2021 FY 4.25% increase - \$5,506	119,214	124,281	129,563	135,069	135,070	100%			0	0%
Account:		119,214	124,281	129,563	135,069	135,070	100%	0	0	0	0%



CITY OF COLUMBIA FALLS  
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For the Year: 2021 - 2022

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
420400	FIRE PROTECTION & CONTROL										
110	Salaries and Wages fire chief retired in Feb. 2020 - had overlapping salaries for Jan and Feb.	66,860	69,868	87,441	73,500	73,500	100%	77,175		77,175	105%
140	Employer Contributions includes \$700 volunteer work comp	14,234	14,677	19,139	17,265	17,244	100%	17,840		17,840	103%
146	Fire-State Contribution 32.61% of salary = matches revenue	21,803	22,784	25,537	23,968	21,384	112%	25,167		25,167	118%
180	Health Insurance	10,556	14,496	16,611	21,384	21,384	100%	21,384		21,384	100%
210	Office Supplies	432	750	344	219	750	29%	350		350	47%
212	Small Equipment < \$5,000	3,318	6,238	6,970	261	8,000	3%	2,500		2,500	31%
220	Operating Supplies incl new hose \$3,000 est.	9,361	4,877	4,101	4,384	7,074	62%	6,700		6,700	95%
226	Clothing/Uniforms 3 sets turnouts, boots, helmets - \$9,000, wildland gear, update helmets, boots	6,856	6,349	8,650	18,394	16,337	113%	13,000		13,000	80%
231	Gas & Oil	4,102	4,108	3,741	3,487	4,300	81%	4,300		4,300	100%
232	Vehicle Parts	1,158	474	708	1,494	1,000	149%	1,500		1,500	150%
240	Repair & Maintenance Supp	434	249	267	69	750	9%	300		300	40%
310	Postage & Freight	60	230	216	106	200	53%	200		200	100%
330	Subscriptions & Books code book updates	623	165	547	125	250	50%	250		250	100%
335	Membership & Dues NFPA, MT State Fire chiefs	250	250	250	285	300	95%	300		300	100%
341	Electric Utility rural hall - added wtr supply, orig elec bill had been pd by city out of street lighting in error	3,100	3,247	3,604	3,470	3,500	99%	3,500		3,500	100%
342	Water & Sewer	337	384	385	404	420	96%	420		420	100%
344	Gas Utility rural - propane - switched vendors before winter	6,588	6,176	5,299	5,815	6,600	88%	6,600		6,600	100%
345	Phone & Fax eliminated rural hall phone in 20/21 and hot spot	3,919	3,388	2,594	2,074	3,600	58%	2,200		2,200	61%

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
355	Data Processing Services			49	75	300	25%	300		300	100%
360	Maintenance & Repair fire ext service \$400, SCBA air compressor service \$1500	1,996	4,660	4,795	2,803	3,000	93%	3,000		3,000	100%
361	Motor Vehicle M & R 7 large app - every 2 years and 4 small app -3 each year EVT checks (\$800/each) annual inspection \$1,500	4,079	10,001	9,402	14,176	10,000	142%	15,000		15,000	150%
366	Building Maintenance & Re Simplex Grinell sprinkler/inspection Carson Bros contract Kenco Security contract - moved to facilities	1,228	1,911	1,656	1,139	2,000	57%	1,500		1,500	75%
380	Training & Certification Driving training \$1,500 Code training and misc training \$1,000 Lexipol/fire Rescue 28 people - \$1,800	2,809	2,151	1,256	365	3,000	12%	4,300		4,300	143%
390	Other Purchased Services physicals, fit tests, immunizations Active 911 - \$400 add'l exp in 2019 FY for contracted travel to review apparatus not subsequently purchased add'l cost for background checks on volunteer fireman	1,797	3,917	2,990	3,029	3,000	101%	3,000		3,000	100%
394	Sampling & Testing pumper testing \$1,200, SCBA flow tests \$2,100, hose testing 4,200	4,536	4,949	8,549	7,290	6,000	122%	7,500		7,500	125%
399	Other Contracted Services Rural - snow removal - \$125/each visit Rural - mowing - \$100/125/each visit pest control \$745	2,380	1,931	2,386	2,300	3,000	77%	3,000		3,000	100%
940	New Machinery & Equipmen Extraction/Jaws equipment - Assn and Rural to contribute - JAWS - \$30,000 (spreader and cutter), w/hydraulic ram - up to \$50K 2021 FY: 1 SCBA for 457 (Rural 2 - \$16,132 and Assn. 1 - \$8,066) - city will purchase one				7,992	8,066	99%	10,000		10,000	124%
	Account:	172,816	188,230	217,487	215,873	224,959	96%	231,286	0	231,286	103%
420730	Emergency Medical Services										
212	Small Equipment < \$5,000 Revenue rec'd eff June = \$3,800 - expenditures = revenues \$7,600)	1,580		1,779		3,496	0%	2,600		2,600	74%
220	Operating Supplies	1,588	56	366		2,168	0%	2,000		2,000	92%
380	Training & Certification	1,610	1,496	455	1,059	1,500	71%	3,000		3,000	200%
940	New Machinery & Equipmen			6,505		0	0%			0	0%
	Account:	4,778	1,552	9,105	1,059	7,164	15%	7,600	0	7,600	106%



CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2021 - 2022

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
120	Overtime	224	152	77	448	888	50%	1,014		1,014	114%
140	Employer Contributions	9,910	11,087	9,845	10,858	12,960	84%	13,859		13,859	107%
180	Health Insurance	2,218	2,595	2,981	4,243	4,663	91%	10,009		10,009	215%
190	Deferred Comp				19	0	***%			0	0%
210	Office Supplies	38	33	6	23	50	46%	50		50	100%
212	Small Equipment < \$5,000 mower, misc hand tools	7,817	412	541	187	1,000	19%	1,000		1,000	100%
220	Operating Supplies Signs	2,137	2,045	1,246	5,466	4,500	121%	5,000		5,000	111%
221	Chemicals park weed chemicals and fertilizer (stubborn weeds/more land) will evaluate - weed control agreement w/FC - can get chemicals from FC, no fee	1,452	964	58		500	0%	500		500	100%
224	Janitorial/Cleaning Suppl	634	765	206	835	811	103%	850		850	105%
225	Recreation Supplies picnic tables, grass seed, benches, 2019 FY included equip replacement at Marantette	521	6,608	1,021	6,351	5,000	127%	5,500		5,500	110%
226	Clothing/Uniforms hard hats, vests	27	108	103	151	120	126%	200		200	167%
231	Gas & Oil	2,135	2,592	2,289	2,257	2,800	81%	2,800		2,800	100%
232	Vehicle Parts	39	91	64	217	500	43%	500		500	100%
240	Repair & Maintenance Supp	3,874	3,970	1,531	3,099	4,500	69%	4,500		4,500	100%
340	Utility Services garbage	572	533	636	646	660	98%	660		660	100%
341	Electric Utility	5,399	5,172	4,633	4,579	5,400	85%	5,400		5,400	100%
342	Water & Sewer irrigation system installation assisting w/water usage, also had very hot spring	12,466	11,551	10,562	14,055	14,000	100%	15,000		15,000	107%
345	Phone & Fax	352	339	346	134	400	34%	250		250	63%
354	Engineering/Consulting 2020 FY WGM Group - River's Edge Park Plan completion Engineering/consulting for tennis courts in Fund 4010		22,470	20,040		0	0%			0	0%

1000 GENERAL FUND		Actuals				Current	%	Prelim.	Budget	Final	%
Account	Object	17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
						20-21	20-21	21-22	21-22	21-22	21-22
360	Maintenance & Repair	595	384	1,274	936	1,500	62%	1,500		1,500	100%
361	Motor Vehicle M & R	1,097	75	216		200	0%	200		200	100%
366	Building Maintenance & Re garage door at shop, Falls park pump house and pump		235	637	646	3,000	22%	3,000		3,000	100%
390	Other Purchased Services beaver removal, fire ext, etc, added Marantette Bathroom cleaning - \$750/month - open 9 months,	1,013	1,308	325	3,371	1,000	337%	10,250		10,250	1025%
397	Equipment Rental			213		250	0%	250		250	100%
399	Other Contracted Services River's Edge Park - FWP grant balance - for park development - pier, bench installation, etc - see Parks Capital fund 4010 SD 6 Recreation - \$6,000 (not used in 2021 FY) porta-potty rental \$5,000 Path Crack Filling/repair - \$10K Remove and dispose of asphalt and fence @ Columbus - \$10k	22,953	36,719	12,392	9,319	5,000	186%	31,000		31,000	620%
452	Gravel and Sand chips for playgrounds		115			1,000	0%	1,000		1,000	100%
930	New Improvements/Misc. See fund 4010 for underground sprinkling for parks Kiosk project funded w/FWP Grant and NMAR grant in Fund 4010 (bathroom for River's Edge Park - see FUND 4010)			4,181		0	0%			0	0%
940	New Machinery & Equipmen John Deere mower 2016 model in 2019 FY Need pickup replacement, Parks currently using WWTP pickup used only in winter for plowing		11,700			0	0%			0	0%
Account:		118,375	169,746	119,037	119,289	127,953	93%	183,404	0	183,404	143%
460445 SWIMMING POOL											
110	Salaries and Wages incl 2% hours for ML/Water dept and 1% for water op for 3 mos maint., 1.93 FTE for 2022 FY - based on opening/closing dates, 21 Summer - no COVID restrictions,had 3 sessions of lessons	36,188	30,006	31,407	35,045	40,135	87%	45,684		45,684	114%
120	Overtime	3,732	3,955	929	1,995	1,014	197%	8,634		8,634	851%
140	Employer Contributions	6,824	5,694	5,611	4,692	5,699	82%	5,726		5,726	100%
180	Health Insurance prorated ins - wtr op allocated to Pool	332	490	491	370	524	71%	310		310	59%
210	Office Supplies	127	147	181	39	250	16%	200		200	80%
212	Small Equipment < \$5,000 umbrellas, chair replacement			407	393	1,000	39%	1,000		1,000	100%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2021 - 2022

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
220	Operating Supplies	2,229	852	2,202	1,079	2,500	43%	2,500		2,500	100%
221	Chemicals	7,981	5,585	13,133	8,978	8,000	112%	9,000		9,000	113%
	19-20 included \$2,348 sand replacement and July chemicals \$3060 - 2019 - 20 season = \$7,900 chemicals										
224	Janitorial/Cleaning Suppl	268	82	23		200	0%	200		200	100%
225	Recreation Supplies					1,500	0%	1,500		1,500	100%
	mat replacement, kick boards, water toys										
226	Clothing/Uniforms	220	161	480	428	600	71%	600		600	100%
240	Repair & Maintenance Supp	11,087	1,244	1,570	7,354	6,000	123%	6,000		6,000	100%
	Pool vendor recommending replacement of all gutter - \$9,800 - \$10,800 - @\$28/each, replace as needed, not ordering \$10,000 worth of gutter replacement Gutter grating - \$400, minor parts (2016 FY included replacing master water meter at pool) filter valve replacement - \$350 (2018 FY included painting \$5,800 and water line parts \$2,800) repl vacuum hose 75" - 2" hose 2021 FY - replace 3" meter, pumps										
335	Membership & Dues	200	200	200	400	400	100%	400		400	100%
	red cross - \$200 annual plus cost of certification new Health Dept license - \$200										
341	Electric Utility	2,579	2,521	2,447	2,213	3,000	74%	3,000		3,000	100%
342	Water & Sewer	2,294	2,328	2,462	1,747	2,800	62%	2,400		2,400	86%
344	Gas Utility	3,807	4,872	4,535	4,757	5,100	93%	5,100		5,100	100%
345	Phone & Fax	459	610	382	390	400	98%	400		400	100%
	have to pay to put phone on "vacation"										
360	Maintenance & Repair	1,444	155	1,475	261	2,500	10%	2,500		2,500	100%
	Gutter replacement \$9,800 - \$10,800 (not completing see 240)										
366	Building Maintenance & Re	350	449	10		2,500	0%	5,000		5,000	200%
	Need floor painted and painting in facility										
380	Training & Certification	228	114	827	1,779	950	187%	2,200		2,200	232%
	CPO - every 3 years, Red cross every year										
390	Other Purchased Services	656	531	31	143	800	18%	500		500	63%
	pool ads for staff, boiler license										
399	Other Contracted Services	118		167	90	0	***%			0	0%



CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2021 - 2022

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
519	Deductible Reserve/Small	2,225	1,584		872	5,000	17%	5,000		5,000	100%
	Account:	70,671	68,143	77,746	83,442	87,571	95%	86,846	0	86,846	99%
510620	TERMINATION COSTS										
100	Personal Services					50,000	0%	50,000		50,000	100%
170	Employee Incentive Progra	276	166			500	0%	500		500	100%
	Account:	276	166			50,500	0%	50,500	0	50,500	100%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds	490,000	210,860	263,926	701,600	701,600	100%	381,210		381,210	54%
	Based on funding available:										
	\$50,000 to Park Capital 4010 to complete Hoerner Park										
	\$53,000 to Gen'l Equipment 4020 - fund planned PD vehicle replacements										
	\$271,841 remaining \$\$ to Street construction 4040										
	Account:	490,000	210,860	263,926	701,600	701,600	100%	381,210	0	381,210	54%
	Fund:	2,882,252	2,666,825	2,879,834	3,554,201	3,898,615	91%	3,518,157	0	3,518,157	90%
	Grand Total:	2,882,252	2,666,825	2,879,834	3,554,201	3,898,615		3,518,157	0	3,518,157	



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

Budget for Fiscal Year Ending June 30, 2022

### **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.

Fund 2991 is new this year to account for the direct federal allocation of ARPA Funds. The City is using these funds to pay for the Wastewater Treatment upgrade projects as permitted in the funding notice.

CITY OF COLUMBIA FALLS  
Summary of Appropriations by Fund and Object  
For the Year: 2021 - 2022  
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2310 TAX INCREMENT DISTRICT FUND			10,000	525,000		535,000
2372 PERMISSIVE MEDICAL LEVY					237,663	237,663
2394 BUILDING CODE ENFORCEMENT FUND		33,460	154,127	16,000		211,480
2400 SPECIAL LIGHTING DISTRICT FUND			51,420			51,420
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND		238,517	142,662	27,000		476,679
2700 CEDAR CREEK TRUST				180,000		180,000
2820 GAS TAX FUND			86,022		25,035	111,057
2821 Special Road/Street Allocation Program			40,047	105,670		145,717
2917 CRIME VICTIMS ASSISTANCE FUND			6,000			6,000
2940 CDEG-HOME INVESTMENT PARTNERSHIP PROGRAM						135,762
2991 ARPA COVID-19 Recovery Funds					1,503,219	1,503,219
<b>Total:</b>		271,977	490,278	853,670	1,765,917	3,593,997



CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2021 - 2022

2310 TAX INCREMENT DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget	
310000 TAXES											
311010 Real Property Taxes	209,845	289,800	456,551	436,206	0	***%				0	0%
to be determined after levies set. Council will adopt Resolution appropriating funds and recognizing 2022 FY available funds, formal budget not set in 2021 FY											
311020 Personal Property Taxes w/reals	9,812	13,063	10,505	22,951	0	***%				0	0%
312000 Penalty & Interest on	344	547	1,318	936	1,000	94%	900		900	90%	
Group:	220,001	303,410	468,374	460,093	1,000	***%	900	0	900	90%	
370000 INVESTMENT EARNINGS											
371010 Investment Earnings	2,352	2,556	5,334	3,100	3,000	103%	2,000		2,000	67%	
Group:	2,352	2,556	5,334	3,100	3,000	103%	2,000	0	2,000	66%	
Fund:	222,353	305,966	473,708	463,193	4,000	***%	2,900	0	2,900	72%	

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CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2021 - 2022

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Report ID: B240

2310 TAX INCREMENT DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
470300 ECONOMIC DEVELOPMENT											
354	Engineering/Consulting	25,530	4,595			0	0%	10,000		10,000	*****%
	Engineering for alleyways, projects (Nucleus Ave. engineering)										
	Jackola 5th St/Nucleus bulbout - \$5,200										
390	Other Purchased Services	346	58,482			0	0%			0	0%
399	Other Contracted Services		103,993			0	0%			0	0%
930	New Improvements/Misc.		196,955		12,877	440,000	3%	525,000		525,000	119%
	12th Ave West Reconstruction - \$400,000 (EDA match, any shortfall to be paid by City)										
	5th St/Nucleus east/south bulbout - \$50K										
	Hwy2/South Nucleus Beautification (irrigation/landscaping) - remove blight - \$15,000 - completed in 21FY										
	Alley and sidewalk improvements - \$75,000										
931	Project Engineering		38,495			0	0%			0	0%
	see 354										
	Account:	25,876	402,520		12,877	440,000	3%	535,000	0	535,000	122%
	Fund:	25,876	402,520		12,877	440,000	3%	535,000	0	535,000	122%

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2021 - 2022

2311 TEDD-INDUSTRIAL PARK

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	2,187	1,509	1,776	1,375	0	***%				0 0%
311020 Personal Property Taxes		65	-43	44	0	***%				0 0%
Group:	2,187	1,574	1,733	1,419	0	***%	0	0		0 0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	16	58	73	23	0	***%				0 0%
Group:	16	58	73	23	0	***%	0	0		0 0%
Fund:	2,203	1,632	1,806	1,442	0	***%	0	0		0 0%

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2021 - 2022

2372 PERMISSIVE MEDICAL LEVY

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	125,534	120,237	165,229	221,539	227,707	97%	225,118		225,118	99%
Subject to max levy - 2022 FY \$ 238,811 Used cash/resources, \$10,090, to reduce to \$225,118 - 25.319 Mills										
Subject to max levy - 2021 FY \$227,707 - 29.592 mills										
FY 2020 - max = \$197,487 (22.831 mills) - used cash on hand to reduce to \$170,828										
311020 Personal Property Taxes	4,426	2,803	2,102	3,496	0	***%			0	0%
312000 Penalty & Interest on	247	226	379	379	100	379%	200		200	200%
Group:	130,207	123,266	167,710	225,414	227,807	99%	225,318	0	225,318	98%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement	3,014	2,041	2,100	2,155	2,100	103%	2,155		2,155	103%
Class 8 and Class 12 property adjustments - passed through Flathead County separate from other city mills, based on 12.08 mills 2014FY										
Group:	3,014	2,041	2,100	2,155	2,100	103%	2,155	0	2,155	102%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	930	1,116	666	108	500	22%	100		100	20%
Group:	930	1,116	666	108	500	22%	100	0	100	20%
Fund:	134,151	126,423	170,476	227,677	230,407	99%	227,573	0	227,573	98%

CITY OF COLUMBIA FALLS  
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For the Year: 2021 - 2022

2372 PERMISSIVE MEDICAL LEVY

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfers to Other Funds	130,326	148,186	190,608	222,674	243,106	92%	237,663		237,663	98%
	General Fund - \$182,831										
	St Maint Fund - \$54,832										
	Account:	130,326	148,186	190,608	222,674	243,106	92%	237,663	0	237,663	98%
	Fund:	130,326	148,186	190,608	222,674	243,106	92%	237,663	0	237,663	98%



CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2021 - 2022

2394 BUILDING CODE ENFORCEMENT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
320000 LICENSES AND PERMITS										
323010 Building Permits	87,351	56,267	92,320	137,712	137,712	100%	125,000		125,000	91%
	record building in 2018 and 2020 FY, buildable lots filling in, Apartment complexes in fall 2019 and 2020, commercial bldg and school blgds in 2020 and 2021 FY									
323012 Plumbing/Mechanical	18,182	19,996	28,482	17,724	28,000	63%	20,000		20,000	71%
	based on housing starts in 2020, lg projects in 2019 and 2020 - school blgds in 2021, commercial bldg planned									
323013 Signs & Demolition	1,621	1,038	1,779	2,246	1,500	150%	2,000		2,000	133%
	no fee for demolition permits - all sign									
323014 Building Plan Review Fees	37,307	25,780	41,563	60,477	60,477	100%	43,750		43,750	72%
	35% of bldg (\$)									
323020 Electrical Permits	13,450	11,815	16,706	21,185	21,185	100%	20,000		20,000	94%
	2021 school and commercial									
Group:	157,911	114,896	180,850	239,344	248,874	96%	210,750	0	210,750	84%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	44		43	553		0 ***%			0	0%
Group:	44		43	553		0 ***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	1,518	2,633	2,284	716	1,500	48%	700		700	47%
Group:	1,518	2,633	2,284	716	1,500	48%	700	0	700	46%
Fund:	159,473	117,529	183,177	240,613	250,374	96%	211,450	0	211,450	84%

CITY OF COLUMBIA FALLS  
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2394 BUILDING CODE ENFORCEMENT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
420500	PROTECTIVE INSPECTIONS										
210	Office Supplies	273	142	99	199	200	100%	300		300	150%
212	Small Equipment < \$5,000 pin locator, assistance with setbacks					0	0%	1,500		1,500	*****%
220	Operating Supplies	155				200	0%	200		200	100%
330	Subscriptions & Books code books - copy of each code adopted by state and inspected by City - required by ARM			787		800	0%	1,000		1,000	125%
335	Membership & Dues ICC membership	135	135	135	145	135	107%	145		145	107%
341	Electric Utility paid by General Fund		-58			0	0%			0	0%
345	Phone & Fax shared line with public works - 50% allocated to bldg (Alex - 4432)				193	500	39%	500		500	100%
351	Litigation Services					1,000	0%	5,000		5,000	500%
353	Audit fy 2017(Legislation not passed to do away with special purpose report, still required unless ARM changed by DOL Bldg Code Division); completion of 2020 FY audit and 2021 FY audit	1,650	1,350	1,200		1,750	0%	3,800		3,800	217%
355	Data Processing Services First Call contract paid out of General, specific service for building permits to be paid out of here					0	0%	400		400	*****%
380	Training & Certification	590				750	0%	750		750	100%
390	Other Purchased Services	124				0	0%			0	0%
398	Bldg Inspection Svcs 65% of Bldg permit revenues (min. \$2,000/month) Est 2022 FY rev = \$208,750 X 65% = \$135,688, plus 2 months minimum	102,369	74,140	116,832	154,192	154,366	100%	139,688		139,688	90%
399	Other Contracted Services education fee .005 - Est 2022 - Rev = \$168,750 fee = 844 - to be paid semi-annually per ARM	623	410	669	998	683	146%	844		844	124%
940	New Machinery & Equipmen allocated portion of Trailblazer replacement - used by PW clerk for pin locates, setback review, site visits - \$16K					0	0%	16,000		16,000	*****%
Account:		105,919	76,119	119,722	155,727	160,384	97%	170,127	0	170,127	106%

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2394 BUILDING CODE ENFORCEMENT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
420510	Administration										
110	Salaries and Wages	17,892	23,727	25,484	27,119	26,715	102%	28,063		28,063	105%
	City Clerk - 15% FTE (still processing bldg permits and reports										
	City Mngr - 6%										
	25% pw/planning/bldg clerk										
120	Overtime	217	240	214	224	458	49%	420		420	92%
140	Employer Contributions	3,047	4,077	4,373	4,714	4,636	102%	4,977		4,977	107%
180	Health Insurance	2,998	4,089	4,151	5,740	5,561	103%	5,560		5,560	100%
190	Deferred Comp	193	193	185	381	381	100%	1,170		1,170	307%
	Account:	24,347	32,326	34,407	38,178	37,751	101%	40,190	0	40,190	106%
510330	Comprehensive Liability Insurance										
510	Insurance	622	773	1,193	1,226	1,227	100%	1,163		1,163	95%
	21-22 Liab program, mod factor dropped to 1.01, no rebate										
	2020-21 Liab program, mod factor to 1.14 from 1.13, no rebate										
	Account:	622	773	1,193	1,226	1,227	100%	1,163	0	1,163	95%
	Fund:	130,888	109,218	155,322	195,131	199,362	98%	211,480	0	211,480	106%

%

CITY OF COLUMBIA FALLS  
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2400 SPECIAL LIGHTING DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	1,007		1,038	1,027	0	***%			0	0%
363010 Maintenance Assessments	34,156	33,124	30,525	29,912	30,049	100%	30,049		30,049	100%
Assessment less than \$40,000 due to available resources reduced to 33,349 in 2016 FY										
2020 FY --reduce by 10% - \$3,300 - \$30,049 - held for 2021 and 2022 FY										
363040 Penalty & Interest	93	90	118	74	70	106%	70		70	100%
366000 Miscellaneous	2,070				0	0%			0	0%
Group:	37,326	33,214	31,681	31,013	30,119	103%	30,119	0	30,119	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	491	783	606	109	500	22%	100		100	20%
Group:	491	783	606	109	500	22%	100	0	100	20%
Fund:	37,817	33,997	32,287	31,122	30,619	102%	30,219	0	30,219	98%

CITY OF COLUMBIA FALLS  
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2400 SPECIAL LIGHTING DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
430200 ROAD & STREET SERVICES											
240	Repair & Maintenance Supp	3,440	394	2,740		10,000	0%	10,000		10,000	100%
	PWD to work with FEC to replace less efficient bulbs with more efficient ones (city pays electrical bill on all lights)										
341	Electric Utility	31,530	30,200	31,650	31,071	36,000	86%	36,000		36,000	100%
354	Engineering/Consulting					1,500	0%	1,500		1,500	100%
	fee to FEC for advance engineering, payable before project is planned										
360	Maintenance & Repair	196	359	5,322		0	0%			0	0%
363	Office Maintenance/Agreem	786	841	883	904	904	100%	920		920	102%
	SAM software fee 1/2										
399	Other Contracted Services		1,679			3,000	0%	3,000		3,000	100%
	replacement lights and repairs within district										
	Account:	35,952	33,473	40,595	31,975	51,404	62%	51,420	0	51,420	100%
	Fund:	35,952	33,473	40,595	31,975	51,404	62%	51,420	0	51,420	100%

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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%	
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget	
330000 INTERGOVERNMENTAL REVENUES											
331991 CARES/ARPA GRANT					78	78	100%			0	0%
Group:					78	78	100%	0	0	0	0%
340000 CHARGES FOR SERVICES											
343015 Public Works Billing -	5,798					0	0%			0	0%
346000 Street Excavation Permits	1,100	1,050	1,400	450	1,000	45%	500		500	50%	
\$50/each - required if contractor working in City ROW											
Group:	6,898	1,050	1,400	450	1,000	45%	500	0	500	50%	
360000 MISCELLANEOUS REVENUE											
362000 Refunds, Rebates,	44	160	33	17		0	***%			0	0%
363010 Maintenance Assessments	304,780	299,451	313,376	318,076	316,000	101%	316,000		316,000	100%	
2020FY - add \$15,000 - 5% increase, first increase in 10 yrs, held level for 2021 and 2022 FY											
363040 Penalty & Interest	986	876	1,575	1,298	750	173%	800		800	107%	
Group:	305,810	300,487	314,984	319,391	316,750	101%	316,800	0	316,800	100%	
370000 INVESTMENT EARNINGS											
371010 Investment Earnings	2,486	3,260	2,376	579	1,800	32%	500		500	28%	
Group:	2,486	3,260	2,376	579	1,800	32%	500	0	500	27%	
380000 OTHER FINANCING SOURCES											
382000 Proceeds of General Fixed		500				0	0%			0	0%
383000 Interfund Operating	31,902	31,695	42,351	54,229	54,229	100%	54,832		54,832	101%	
Trans in from PML - \$54,832											
Group:	31,902	32,195	42,351	54,229	54,229	100%	54,832	0	54,832	101%	
Fund:	347,096	336,992	361,111	374,727	373,857	100%	372,632	0	372,632	99%	

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
110	Salaries and Wages	121,277	130,944	138,317	149,219	149,042	100%	159,181		159,181	107%
	no longer allocate hours to sewer from st crew, WWTP adding one full time FTE, floater will now be split between Streets/Parks/Water										
120	Overtime	6,508	2,082	589	1,163	5,051	23%	2,114		2,114	42%
	2020 and 2021 FY - very mild, short winters										
140	Employer Contributions	30,098	31,229	32,698	33,285	35,826	93%	34,994		34,994	98%
180	Health Insurance	32,837	41,061	47,493	57,544	55,756	103%	57,537		57,537	103%
	based on current employees/coverage selected										
190	Deferred Comp				58	0	***%			0	0%
210	Office Supplies	242	71	766	278	800	35%	500		500	63%
	set up computer and printer (ink)										
212	Small Equipment < \$5,000	5,331	8,179	4,173	2,511	6,500	39%	6,500		6,500	100%
	misc. tools \$2,500 Auger and bits for mini EX - \$4,000										
220	Operating Supplies	2,360	5,154	5,301	9,011	10,078	89%	12,000		12,000	119%
	street paint \$6,000, jersey barriers, misc supplies \$6,000										
221	Chemicals	3,586	4,454	3,929	79	9,000	1%	9,000		9,000	100%
	granular mag for deicing - \$5,000 salt for deicing - \$4,000 (also budgeted in 2820 gas tax)										
224	Janitorial/Cleaning Suppl	419		42	564	0	***%	400		400	****%
226	Clothing/Uniforms	336	208	10	25	250	10%	250		250	100%
	safety vests, clothing allow in payroll for all employees										
231	Gas & Oil	17,646	16,416	9,973	10,407	20,000	52%	20,000		20,000	100%
	mild winter 2020 and 2021										
232	Vehicle Parts	9,505	11,690	19,341	5,515	15,000	37%	15,000		15,000	100%
	tires - \$3,500 and parts										
240	Repair & Maintenance Supp	11,183	3,928	5,443	6,024	10,000	60%	10,000		10,000	100%
	incl drywell/catch basis repair and replacement, not complete										
242	Sign Parts and Supplies	2,656	3,204	1,439	1,977	5,000	40%	5,000		5,000	100%
243	Traffic Signal Supplies	1,215	7,375	2,105	635	7,500	8%	7,500		7,500	100%
	includes programming for radar speed cart and signs, add'l radar signs purchased out of General Fund for school zones										



2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
318	U-DIG Services	366	342	397	350	400	88%	400		400	100%
340	Utility Services garbage	2,167	2,041	2,314	2,117	2,500	85%	2,500		2,500	100%
341	Electric Utility	1,698	1,801	1,905	1,973	2,100	94%	2,100		2,100	100%
342	Water & Sewer	971	1,168	1,161	1,177	1,300	91%	1,300		1,300	100%
344	Gas Utility	2,955	2,459	2,113	2,404	3,200	75%	3,200		3,200	100%
345	Phone & Fax added internet to shop	2,540	2,477	2,514	2,588	2,700	96%	2,700		2,700	100%
354	Engineering/Consulting surveying, pre-project planning - in Street construction Fund 4040	783				0	0%			0	0%
355	Data Processing Services Pavement mngt system (IWORQ \$900), ESRI - 1/3 - \$133, pavement analysis - \$5,200 20 FY), CAD \$808	1,299	1,267	6,843	1,901	2,000	95%	2,100		2,100	105%
360	Maintenance & Repair	2,848	73	375		2,000	0%	2,000		2,000	100%
361	Motor Vehicle M & R	7,851	1,964	1,447	4,809	5,000	96%	5,000		5,000	100%
363	Office Maintenance/Agreem 1/2 SAM program - 920 E-time 92	871	841	975	996	996	100%	1,012		1,012	102%
366	Building Maintenance & Re cold storage roof, \$7,500, 2 garage doors \$9,000	165	1,254	186	484	16,500	3%	16,500		16,500	100%
380	Training & Certification OHSA, safety training, driver training	707	264	565	218	1,000	22%	1,000		1,000	100%
390	Other Purchased Services fire ext service, deductible recapture	1,674	436	248	550	1,700	32%	1,700		1,700	100%
397	Equipment Rental equip rental on limited city projects	4,685	496			500	0%	500		500	100%
399	Other Contracted Services labor contract \$600, physicals, drug screening, etc, contracted snow removal	5,034	4,051	934	7,831	5,000	157%	5,000		5,000	100%
400	Raw Materials	230				0	0%			0	0%
452	Gravel and Sand	1,552	516	1,789	53	3,500	2%	3,500		3,500	100%

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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
471	Asphalt & Asphalt Filler	5,342	2,656	1,360	1,344	6,000	22%	6,000		6,000	100%
930	New Improvements/Misc. storm drain repair - \$15,000 south hilltop neighborhood					15,000	0%	15,000		15,000	100%
931	Project Engineering in 4040 and TIF					5,000	0%			0	0%
940	New Machinery & Equipmen Complete plow truck purchased w/COVID \$ - \$5,000 Plow Gate for Truck # 101 - \$7,000 (Replacment truck purch out of 4020 - COVID CARES \$)		37,263		9,422	29,601	32%	12,000		12,000	41%
	Account:	288,937	327,364	296,745	316,512	435,800	73%	423,488	0	423,488	97%
430210	Street Administration										
110	Salaries and Wages	30,573	32,815	33,393	34,682	37,311	93%	35,637		35,637	96%
120	Overtime	73	62	61	73	70	104%	88		88	126%
140	Employer Contributions	6,034	6,485	6,599	6,605	7,332	90%	6,503		6,503	89%
180	Health Insurance	7,269	7,700	7,555	8,334	9,501	88%	9,501		9,501	100%
190	Deferred Comp	242	242	232	476	476	100%	1,462		1,462	307%
	Account:	44,191	47,304	47,840	50,170	54,690	92%	53,191	0	53,191	97%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds Transfer required matching funds to Fund 2821 Special Gas Tax - used both 20 and 21 funds for 6th Ave West/chip sealing, no additional transfer now	1,714		3,688	10,999	10,999	100%			0	0%
	Account:	1,714		3,688	10,999	10,999	100%	0	0	0	0%
	Fund:	334,842	374,668	348,273	377,681	501,489	75%	476,679	0	476,679	95%

%

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2700 CEDAR CREEK TRUST

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
-----										
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	18,122	21,173	17,881	4,332	15,000	29%	4,200		4,200	28%
int earnings on investments, balance in bank, other int earnings to be posted to										
373000 other prin/interest - 70% drop in int. rates										
373000 Other principal/interest	1,118	7,354	4,241	2,493	50,130	5%	65,746		65,746	131%
For budgeting purposes, placed here, principal recorded against L-T receivable										
when funds posted, int earnings = \$270 - 0.29%										
2022 FY: Principal repayments = \$35,793 plus \$26,000 extra -										
Budget = \$61,788										
NEW: 2020 FY - \$34,000 Fire Truck Loan - Prin - \$3,606 and Int - \$77 - total -										
\$3,683										
Group:	19,240	28,527	22,122	6,825	65,130	10%	69,946	0	69,946	107%
Fund:	19,240	28,527	22,122	6,825	65,130	10%	69,946	0	69,946	107%

CITY OF COLUMBIA FALLS  
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2700 CEDAR CREEK TRUST

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
470100	Community Public Facility Projects										
930	New Improvements/Misc.	9,300		4,763		100,000	0%	180,000		180,000	180%
	unres cash balance plus interest earnings - avail for sidewalk program and other improvements										
	Sidewalk program - \$180,000 (avail 6/30 \$176,157)										
	Council could vote to use Restricted Funds to purchase Bathroom Building (Columbus Park?)										
	Account:	9,300		4,763		100,000	0%	180,000	0	180,000	180%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds				113,563	113,563	100%			0	0%
	See notes on 930 - t/o to Fund 4010 River's Edge Park Bathroom Project in 21 FY										
	Account:				113,563	113,563	100%	0	0	0	0%
	Fund:	9,300		4,763	113,563	213,563	53%	180,000	0	180,000	84%

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2820 GAS TAX FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
335040 Gasoline Tax	92,119	92,838	94,625	97,461	97,461	100%	100,141		100,141	103%
based on population estimates/road miles, adj annually										
2022 FY Gas Tax allocation - \$100,141.43 (8,345.12/month)										
2021 FY Gas tax allocation - \$97,461.17 (\$8121.76/month)										
State projected 50% decrease in 2022 due to COVID-19)										
2020 FY Gas tax allocation - \$94,625.03										
2019 FY Gas tax allocation - \$92,837.54 (7736.46/month)										
2018FY Gas tax allocation - \$92,118.82										
Group:	92,119	92,838	94,625	97,461	97,461	100%	100,141	0	100,141	102%
Fund:	92,119	92,838	94,625	97,461	97,461	100%	100,141	0	100,141	102%

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2820 GAS TAX FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
220	Operating Supplies			18,000		0	0%			0	0%
221	Chemicals	15,120	17,324	18,000	18,672	18,000	104%	9,000		9,000	50%
	liquid deicer, Granular Mag deicer, Salt for deicing - \$9k also budgeted in 2500										
399	Other Contracted Services	69,155	5,675	79,919	78,252	91,016	86%	74,022		74,022	81%
	Chip sealing anc crack sealing, and patching - contract services										
451	Crushed Stone			4,208		0	0%			0	0%
452	Gravel and Sand	1,526	1,923	4,208	4,176	3,000	139%	3,000		3,000	100%
	raw materials - chips for deicing										
471	Asphalt & Asphalt Filler	874				0	0%			0	0%
	Account:	86,675	24,922	124,335	101,100	112,016	90%	86,022	0	86,022	77%
490500	Other Debt Service Payments										
620	Interest			23,656		0	0%			0	0%
	Account:			23,656		0	***%	0	0	0	0%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds	17,498	17,696	23,656	24,365	24,365	100%	25,035		25,035	103%
	max = \$25,035 (25%)- Trans to 4020 Gen Mach & Equip										
	Account:	17,498	17,696	23,656	24,365	24,365	100%	25,035	0	25,035	103%
	Fund:	104,173	42,618	171,647	125,465	136,381	92%	111,057	0	111,057	81%

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2821 Special Road/Street Allocation Program

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
-----										
330000 INTERGOVERNMENTAL REVENUES										
335041 Gas Tax-Special	34,277		73,760	219,964	219,964	100%				0 0%
2021 Allocation - \$111,894 (requested in 21 FY) using both years on 6th Ave West mill/fill and 40K chip seal										
2020 Allocation - FY 2021 - \$108,069.80										
2019 Allocation to be used in FY 2020 - \$ 73,760.48										
2018 FY - first year of tax										
Group:	34,277		73,760	219,964	219,964	100%		0	0	0 0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	1,714		3,688	10,999	10,999	100%				0 0%
2021 FY match - 5% - \$5404 (from Fund 2500)										
2020 FY - match from 2500 - \$3,688.03										
2018 FY new gas tax - \$34,999.32 w/req local match of \$1,749.97										
Group:	1,714		3,688	10,999	10,999	100%		0	0	0 0%
Fund:	35,991		77,448	230,963	230,963	100%		0	0	0 0%



2821 Special Road/Street Allocation Program

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
430200 ROAD & STREET SERVICES											
399	Other Contracted Services	30,035	5,956	76,931		40,047	0%	40,047		40,047	100%
	chip seal and/or overlay projects - to be determined after receipt of pavement analysis report - grant and matching funds - 20 and 21 funds committed to 6th Ave West and chip sealing										
930	New Improvements/Misc.				85,763	191,433	45%	105,670		105,670	55%
	6th Ave West - to be engineered summer/fall 2020, complete summer 2021										
	Account:	30,035	5,956	76,931	85,763	231,480	37%	145,717	0	145,717	63%
	Fund:	30,035	5,956	76,931	85,763	231,480	37%	145,717	0	145,717	63%

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2917 CRIME VICTIMS ASSISTANCE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
350000 FINES AND FORFEITURES										
351034 Court Administration	5,086	4,461	4,904	4,789	6,000	80%	6,000		6,000	100%
Group:	5,086	4,461	4,904	4,789	6,000	80%	6,000	0	6,000	100%
Fund:	5,086	4,461	4,904	4,789	6,000	80%	6,000	0	6,000	100%

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2917 CRIME VICTIMS ASSISTANCE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
410360	CITY COURT										
300	Purchased Services	5,086	4,461	4,904	4,789	6,000	80%	6,000		6,000	100%
	Account:	5,086	4,461	4,904	4,789	6,000	80%	6,000	0	6,000	100%
	Fund:	5,086	4,461	4,904	4,789	6,000	80%	6,000	0	6,000	100%

2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%	
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget	
360000 MISCELLANEOUS REVENUE											
362020 HOME Program Repayment	52,627	7,627	7,627	7,627	0	***%				0	0%
already rec'd \$7,627 not anticipating add'l payment, working with Habitat to retain \$45,000 in Fifth St Homes on resale											
Group:	52,627	7,627	7,627	7,627	0	***%	0	0	0	0	0%
Fund:	52,627	7,627	7,627	7,627	0	***%	0	0	0	0	0%

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2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
470450	Partnership with NW Mt. Human Resources										
850	Home Project Activity Cos					128,135	0%	135,762		135,762	106%
	\$135,762 on hand, can be used for projects approved by MT DOC Housing division - working with Habitat and Community Land Trust to reinvest funds into affordable housing										
	Account:					128,135	0%	135,762	0	135,762	106%
	Fund:					128,135	0%	135,762	0	135,762	106%

2991 ARPA COVID-19 Recovery Funds

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
-----										
330000 INTERGOVERNMENTAL REVENUES										
331991 CARES/ARPA GRANT				750,481	0 ***%		752,738		752,738	*****%
Total allocation \$1,500,962 - Rec'd 1/2 in May, will receive 2nd payment in May 2022. Applied for ARPA Competitive grants, will use funds for Wastewater and Water projects										
In Aug received additional \$2,257 (reallocated Browning funds)										
Group:				750,481	0 ***%		752,738	0	752,738	*****%
Fund:				750,481	0 ***%		752,738	0	752,738	*****%
Grand Total:	1,108,156	1,055,992	1,429,291	2,436,920	1,288,811		1,773,599	0	1,773,599	

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2991 ARPA COVID-19 Recovery Funds

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds					0	0%	1,503,219		1,503,219	*****%
	Transfer out to Sewer Fund 5310 for WWTP Project										
	Account:					0	***%	1,503,219		0 1,503,219	*****%
	Fund:					0	0%	1,503,219		0 1,503,219	*****%
											%
	Grand Total:	806,478	1,121,100	993,043	1,169,918	2,150,920		3,593,997		0 3,593,997	



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

Budget for Fiscal Year Ending June 30, 2022

### **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 2021-2022, the City has the following Debt Service Funds: 3020 - budgeted to account for general obligation debt to be repaid by a voted property tax levy for Street Improvements, SID #34 – budgeted to repay Water and Sewer Funds through annual assessments for infrastructure improvements, and SID #36 – budgeted to repay Water and Sewer Funds for infrastructure improvements and SID # 38 – budgeted to pay the debt for the Riverwood Subdivision water and sewer improvements.

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3020 GO Street Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	81,412	84,967	84,525	84,956	86,904	98%	76,234		76,234	88%
22 FY - 8.547 mills (down from 11.294 21 FY), used \$5,497 in carryover to reduce mills										
311020 Personal Property Taxes	2,754	1,858	1,463	1,754	0	***%			0	0%
311030 Motor Vehicle Taxes	4	4			0	0%			0	0%
312000 Penalty & Interest on	180	153	221	166	150	111%	110		110	73%
Group:	84,350	86,982	86,209	86,876	87,054	100%	76,344	0	76,344	87%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	481	730	548	126	450	28%	100		100	22%
Group:	481	730	548	126	450	28%	100	0	100	22%
Fund:	84,831	87,712	86,757	87,002	87,504	99%	76,444	0	76,444	87%

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3020 GO Street Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
490100 General Obligation Bonds											
610	Principal	41,795	43,266	43,738	38,418	44,418	86%	61,793		61,793	139%
	Draw 2 - \$28,497.77 plus \$26,000 (pd off in 2024)										
	Draw 3 - \$2,852.97 (pd off in 2027)										
	Draw 4 - \$4,441.71 (pd off in 2027)										
	o/s balance as of 6/30/2021 = \$101,980.22										
620	Interest	2,316	3,686	2,708	2,028	2,028	100%	270		270	13%
	Int - Draw 2 - \$145.80 2022 FY rate = 0.29%										
	Draw 3 - \$48.57										
	Draw 4 - \$75.44										
	Account:	44,111	46,952	46,446	40,446	46,446	87%	62,063	0	62,063	134%
490500 Other Debt Service Payments											
310	Postage & Freight			38,576		0	0%			0	0%
610	Principal	37,107	37,834	38,576	39,331	39,331	100%	19,717		19,717	50%
	InterCap Loan Payments - \$364,449 original 8/26/2011										
	Aug - 19,716.49										
	o/s balance as of June 30, 2021 - \$19,716.49										
	pay off August 15, 2021										
620	Interest	4,081	3,968	2,964	790	790	100%	161		161	20%
	InterCap Loan interest - 1.65%										
	Aug - \$161.32										
	Account:	41,188	41,802	80,116	40,121	40,121	100%	19,878	0	19,878	50%
	Fund:	85,299	88,754	126,562	80,567	86,567	93%	81,941	0	81,941	95%

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3534 SID 34 FUND - 5th Avenue Water Main

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	5,830	5,598	5,830	5,598	5,715	98%	6,310		6,310	110%
Prin - water - \$2,242.38- matures 2025										
Int - water - \$457.38										
Prin - Sewer - \$2,311.15 (Valov pd in full 8/9/21)										
Int - Sewer - \$471.42										
Valov - prin - all sewer \$827.03										
<b>Total - \$6,309.36</b>										
363040 Penalty & Interest	22	5	22	11	0	***%			0	0%
Group:	5,852	5,603	5,852	5,609	5,715	98%	6,310	0	6,310	110%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	27	40	29	8	0	***%			0	0%
Group:	27	40	29	8	0	***%	0	0	0	0%
Fund:	5,879	5,643	5,881	5,617	5,715	98%	6,310	0	6,310	110%



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

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
-----										
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	4,064	3,583	6,010	3,126	3,344	93%	3,344		3,344	100%
Prin - Water - \$2,337.46 matures in 2025										
Int - Water - \$476.80										
Prin - Sewer - \$436.18										
Int - Sewer - \$93.24										
<b>Total - \$3,343.68</b>										
363040 Penalty & Interest	25	7	12	7	0	***%			0	0%
Group:	4,089	3,590	6,022	3,133	3,344	94%	3,344	0	3,344	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	41	50	37	9	0	***%			0	0%
Group:	41	50	37	9	0	***%	0	0	0	0%
Fund:	4,130	3,640	6,059	3,142	3,344	94%	3,344	0	3,344	100%

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

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
490300	Special Improvement District										
610	Principal	2,622	2,746	4,869	2,651	2,651	100%	2,774		2,774	105%
	Water Prin = 2,337.46 matures 2025										
	Sewer Prin = 436.18										
	19-20 FY one early payoff rec'd)										
620	Interest	1,179	1,054	924	692	693	100%	570		570	82%
	Water Int = 476.80										
	Sewer Int = 93.24										
	Account:	3,801	3,800	5,793	3,343	3,344	100%	3,344	0	3,344	100%
	Fund:	3,801	3,800	5,793	3,343	3,344	100%	3,344	0	3,344	100%

%

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3538 SID 38 FUND - Riverwood

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	25,554	30,438	29,731	28,505	29,024	98%	28,317		28,317	98%
Principal - \$17,000.48										
Interest - \$11,315.64										
363040 Penalty & Interest	13	'16	47	15	0	***%			0	0%
Group:	25,567	30,454	29,778	28,520	29,024	98%	28,317	0	28,317	97%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	165	396	308	72	0	***%			0	0%
Group:	165	396	308	72	0	***%	0	0	0	0%
Fund:	25,732	30,850	30,086	28,592	29,024	99%	28,317	0	28,317	97%
Grand Total:	120,572	127,845	128,783	124,353	125,587		114,415	0	114,415	



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3538 SID 38 FUND - Riverwood

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
490300	Special Improvement District										
610	Principal	15,693	17,871	17,155	17,986	18,232	99%	17,001		17,001	93%
	Principal on \$340,000 20 year loan - \$17,000.82 + available resources. Will pay ahead on principal with any available funds; o/s June 30, 2021 - \$270,901.18										
620	Interest	9,170	13,296	12,433	12,088	11,842	102%	11,093		11,093	94%
	Int = 11,092.68 (on balance of \$270,901.18)										
	Account:	24,863	31,167	29,588	30,074	30,074	100%	28,094	0	28,094	93%
	Fund:	24,863	31,167	29,588	30,074	30,074	100%	28,094	0	28,094	93%
											%
	Grand Total:	119,677	129,433	167,658	119,698	125,700		119,689	0	119,689	

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

Budget for Fiscal Year Ending June 30, 2022

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

(4000)

Five-Year Capital Improvement Program

Revenue by Source

Expenditure Summary by Function, Activity and Object

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

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

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



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4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	621	730	1,258	757	600	126%	600		600	100%
Group:	621	730	1,258	757	600	126%	600	0	600	100%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating		35,000	115,500	65,000	65,000	100%			0	0%
2020 FY T/I from General, A/C City hall - \$50,000 - 2021 FY)										
Apron estimated at \$90,000										
2021 FY from General - \$65,000 for Pole Barn Streets										
Group:		35,000	115,500	65,000	65,000	100%	0	0	0	0%
Fund:	621	35,730	116,758	65,757	65,600	100%	600	0	600	0%

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4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
411200 FACILITIES ADMINISTRATION											
930	New Improvements/Misc.	15,703	23,987			140,000	0%	84,200		84,200	60%
	HVAC City Hall - mngr office, public works, council chambers - \$16K										
	fire hall concrete apron (front of hall) - \$53K(concrete, testing and sealant)										
	Add: add'l parking \$11.7k, drain \$3.5K										
	Account:	15,703	23,987			140,000	0%	84,200	0	84,200	60%
-----											
430200 ROAD & STREET SERVICES											
930	New Improvements/Misc.					65,000	0%	65,000		65,000	100%
	Pole Barn - 3 sided storage at Street shop, est includes engineering										
	Account:					65,000	0%	65,000	0	65,000	100%
-----											
	Fund:	15,703	23,987			205,000	0%	149,200	0	149,200	73%
-----											

%

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4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget	
330000 INTERGOVERNMENTAL REVENUES											
330000 INTERGOVERNMENTAL				188,000	180,000	104%				0	0%
DOC Tourism Grant - \$80,000											
RTP Grant - \$100,000											
334125 Fish, Wildlife & Parks				3,000	3,000	100%				0	0%
Community Fishing Pond (F,W & P) - \$3,000 (Kiosk project - funded by \$4,000											
Grant from NMAR, \$3,000 FWP and \$1,000 t/i from General Fund											
Group:				191,000	183,000	104%	0	0		0	0%
360000 MISCELLANEOUS REVENUE											
360000 MISCELLANEOUS REVENUE		5,445				0	0%			0	0%
365000 Contributions and	4,625	25,680	4,000			0	0%			0	0%
19-20 NMAR grant for Kiosk project (FWP Community Pond)											
365050 Cash in lieu of Parks	5,000	2,000		1,500	2,000	75%	1,000		1,000	50%	
Diane Road - \$1,000 per unit prior to COA											
Group:	9,625	33,125	4,000	1,500	2,000	75%	1,000	0	1,000	50%	
370000 INVESTMENT EARNINGS											
371010 Investment Earnings	4,960	7,664	5,456	1,401	4,500	31%	1,200		1,200	27%	
Group:	4,960	7,664	5,456	1,401	4,500	31%	1,200	0	1,200	26%	
380000 OTHER FINANCING SOURCES											
383000 Interfund Operating				361,560	361,560	100%	50,000		50,000	14%	
T/I from General - Complete Hoerner Park - \$50k											
Group:				361,560	361,560	100%	50,000	0	50,000	13%	
Fund:	14,585	40,789	9,456	555,461	551,060	101%	52,200	0	52,200	9%	

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4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
460400	PARK & RECREATION SERVICES										
212	Small Equipment < \$5,000			583		0	0%			0	0%
360	Maintenance & Repair		10,800	475		0	0%			0	0%
930	New Improvements/Misc.	22,595	58,043	14,646	376,699	691,528	54%	289,000		289,000	42%
	Hoerner: Complete New tennis courts and Park Development: irrigation, 1 1/2" wtr service, court paint, fencing and balance on contract: \$220,000 Single bathroom \$50,000 ea (installed) one in 2022 FY (Columbus? Transfer from CCT?) Fenholt Park irrigation (\$13k, elec \$3k and new service \$3k) - \$19,000 total Columbus Park - Remove unsafe/worn tennis courts \$10k in General Fund - Park plan being developed, possible CDBG grant and pickleball donation \$25k										
	Account:	22,595	68,843	15,704	376,699	691,528	54%	289,000	0	289,000	42%
	Fund:	22,595	68,843	15,704	376,699	691,528	54%	289,000	0	289,000	42%

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4020 CAPITAL PROJECTS FUND - General Equipment

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
331052 MDOT-Highway Planning & MACI grant 19FY		223,830			0	0%			0	0%
Group:		223,830			0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	1,274	1,768	2,756	790	1,000	79%	500		500	50%
Group:	1,274	1,768	2,756	790	1,000	79%	500	0	500	50%
380000 OTHER FINANCING SOURCES										
381070 Proceeds from Loans		34,000			0	0%			0	0%
382000 Proceeds of General Fixed	3,250			6,500	0	***%			0	0%
382010 Sale of General Fixed				15,525	0	***%			0	0%
383000 Interfund Operating	67,498	193,556	172,082	235,965	235,965	100%	78,035		78,035	33%
Transfer from Gas Tax for street equipment, allowed 25% max each year, T/I from General - \$53,000					\$25,035					
Group:	70,748	227,556	172,082	257,990	235,965	109%	78,035	0	78,035	33%
Fund:	72,022	453,154	174,838	258,780	236,965	109%	78,535	0	78,535	33%



4020 CAPITAL PROJECTS FUND - General Equipment

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
410400	ADMINISTRATIVE SERVICES										
940	New Machinery & Equipmen				8,116	9,000	90%			0	0%
	Admin. Copier - \$9,000 (purchased in 2016 FY) - replace in 5 years 2021)										
	Account:				8,116	9,000	90%	0	0	0	0%
420100	LAW ENFORCEMENT SERVICES										
212	Small Equipment < \$5,000		37,580			0	0%			0	0%
940	New Machinery & Equipmen	40,647		46,915	113,215	123,000	92%	53,000		53,000	43%
	Police vehicle on replacement cycle (added add'l vehicle 21FY with COVID funds)										
	Account:	40,647	37,580	46,915	113,215	123,000	92%	53,000	0	53,000	43%
420400	FIRE PROTECTION & CONTROL										
940	New Machinery & Equipmen		58,409			0	0%			0	0%
	shared used quint purchase 40% (\$55,000 est)										
942	Replacement Machinery/Equ				10,539	10,600	99%			0	0%
	Account:		58,409		10,539	10,600	99%	0	0	0	0%
430200	ROAD & STREET SERVICES										
940	New Machinery & Equipmen		262,549	13,495	79,753	91,000	88%			0	0%
	2019 FY MACI grant equipment										
	2020 FY - Gas tax transfer = \$23,656 - Replace 2006 Diesel dump truck/plow - \$40,000 for plow and truck										
	2021 FY - \$9,000 plow and \$6,000 flatbed for repurposed truck										
942	Replacement Machinery/Equ		88,134	40,833		0	0%			0	0%
	Evaluating priorities for future spending										
	Account:		350,683	54,328	79,753	91,000	88%	0	0	0	0%
	Fund:	40,647	446,672	101,243	211,623	233,600	91%	53,000	0	53,000	23%

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4040 CAPITAL PROJECTS FUND - Street Construction

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
-----										
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	5,414	9,018	6,520	1,817	4,000	45%	1,500		1,500	38%
Group:	5,414	9,018	6,520	1,817	4,000	45%	1,500	0	1,500	37%
-----										
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	100,000			177,003	177,003	100%	271,841		271,841	154%
2018 FY - \$100,000										
2020 FY - no \$ available										
2021 FY - \$177,003										
2022 FY - \$271,841										
Group:	100,000			177,003	177,003	100%	271,841	0	271,841	153%
Fund:	105,414	9,018	6,520	178,820	181,003	99%	273,341	0	273,341	151%
Grand Total:	192,642	538,691	307,572	1,058,818	1,034,628		404,676	0	404,676	

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4040 CAPITAL PROJECTS FUND - Street Construction		Actuals				Current	%	Prelim.	Budget	Final	% Old	
Account	Object	17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget	
		20-21	21-22	21-22	21-22	21-22	21-22	21-22	21-22	21-22	21-22	
430200	ROAD & STREET SERVICES											
354	Engineering/Consulting BUILD/RAISE grant application engineering fees		27,299	16,580	12,381	0	***%				0	0%
399	Other Contracted Services City share TA grant - MDOT will bill city for city share as project progresses		10,019			0	0%	154,000		154,000	****%	
950	City Construction City to determine priority based on condition and traffic demand - priorities in Transportation Plan and IWorq budget based on resources available (line item includes engineering)	48,596	11,149			485,812	0%	681,709		681,709	140%	
	Account:	48,596	48,467	16,580	12,381	485,812	3%	835,709	0	835,709	172%	
	Fund:	48,596	48,467	16,580	12,381	485,812	3%	835,709	0	835,709	172%	
	Grand Total:	127,541	587,969	133,527	600,703	1,615,940		1,326,909	0	1,326,909		

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

Budget for Fiscal Year Ending June 30, 2022

### **E. ENTERPRISE FUNDS**

(5000)

Debt Capacity Calculation

Revenues by Source

Summary of Expenses by Function, Activity and Object

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

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

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

## FY21-22

### Bond Coverage Calculation

**Water**

Maximum - 2005 debt	\$	31,879.00		
	110%	\$	<b>35,066.90</b>	2025
Maximum - 2020 debt	\$	43,838.00		
	110%	\$	<b>48,221.80</b>	2039
Total maximum debt	\$	83,288.70		
Est Op Rev *	\$	856,395.00		
Est Op Exp **	\$	689,790.00		
		\$	<b>166,605.00</b>	
 Difference		\$	<b>83,316.30</b>	

**Sewer**

Maximum - 2009 debt	\$	48,468.00		
	125%	\$	<b>60,585.00</b>	highest year = 2028
Est Rev *	\$	1,161,608.00		
Est Exp **	\$	927,387.00		
		\$	<b>234,221.00</b>	
 Difference		\$	<b>173,636.00</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	\$	933,448.00		
Water Revenues (w/o PIF)	\$	<b>784,895.00</b>	\$	<b>(148,553.00)</b>
Sewer Expenses requiring Cash Outlay	\$	6,525,776.00		
Sewer Revenues (w/o PIF)	\$	<b>6,595,608.00</b>	\$	<b>69,832.00</b>

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Account	Actuals				Current	%	Prelim.	Budget	Final	%
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
5210 WATER ENTERPRISE FUND										
330000 INTERGOVERNMENTAL REVENUES										
331991 CARES/ARPA GRANT			46	1,468	1,468	100%	20,000		20,000	1362%
HB 632 allocation - total \$877,186 - WWTP - \$857,186 and Water - \$20,000 (for generator and leak detection) Competitive grant not funded										
334122 DNRC Grant				122,950	122,950	100%			0	0%
HB 6 RRGL FUNDING \$122,950 per funding agreement - well project										
Group:			46	124,418	124,418	100%	20,000	0	20,000	16%
340000 CHARGES FOR SERVICES										
343020 Water Administration Fee	625	525			125	0%	125		125	100%
PIF payment agreement admin fees - \$125/each - no new payment agreements in 2021 FY										
343021 Metered Water Sales	651,179	710,171	661,080	702,250	680,000	103%	690,000		690,000	101%
Res 1776 - SFR base from \$8.50 - \$10.50, other lines sizes increase exponentially, 2020 FY - wet fall and spring, COVID 22 FY dry summer										
343022 Water Testing Charge -	4,072	4,198	4,240	4,310	4,300	100%	4,356		4,356	101%
\$2/per acct 2,150 at July 1st 2020 \$2 per acct 2,173 at July 1st 2021										
343024 Sale of Materials,	42,681	25,734	32,649	27,228	30,000	91%	30,000		30,000	100%
343025 Water Permit Fees	2,800	1,600	1,600	950	1,600	59%	1,000		1,000	63%
\$50 per new account										
343026 Water Connection Fees/New	11,460	7,520	7,246	6,635	7,200	92%	6,700		6,700	93%
\$150 inspection fee plus connect/disconnect fees										
343027 Repairs/Materials &	17,001	13,187	17,493	15,225	15,000	102%	15,500		15,500	103%
includes \$45/per residential backflow, posted to UB accounts, none posted in June										
343028 Late Charges/Disconnect &	9,304	9,708	8,035	8,667	8,000	108%	8,200		8,200	103%
Group:	739,122	772,643	732,343	765,265	746,225	103%	755,881	0	755,881	101%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	1,206		1,348	1,369	0	***%			0	0%
363020 Special Assmts - Bond P&I	1,852	1,656	1,451	1,142	5,514	21%	5,514		5,514	100%
Prin = 4,579.84 - SID 34 - \$2,242.38 SID 36 - \$2,337.46 Int = 934.18 - SID 34 -\$457.38 SID 36 - \$476.80 SID 34 = \$2,699.76 SID 36 = \$2,814.26 Total P & I - \$5514.07 posted to Adv to SID 34/36 accts) total cash budgeted										
366000 Miscellaneous		39	83,732	7,149	0	***%			0	0%

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5210 WATER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
Group:	3,058	1,695	86,531	9,660	5,514	175%	5,514	0	5,514	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	11,021	17,623	14,525	3,631	12,000	30%	3,500		3,500	29%
Group:	11,021	17,623	14,525	3,631	12,000	30%	3,500	0	3,500	29%
380000 OTHER FINANCING SOURCES										
381070 Proceeds from Loans					675,000	0%			0	0%
SRF loan for well project, \$2 million, \$122,950 RRGL, \$675,000 per Resolution (transfer from 5211 for balance - \$1.5										
383000 Interfund Operating				1,499,563	1,499,563	100%			0	0%
2017 FY - expansion portion of Riverwood 2020 FY - \$800,000 New well project est 2021 FY - \$1,499,563 after bids/final engineering contract										
Group:				1,499,563	2,174,563	69%	0	0	0	0%
Fund:	753,201	791,961	833,445	2,402,537	3,062,720	78%	784,895	0	784,895	25%

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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
430500	Water Operating										
110	Salaries and Wages Floater to be split 1/3 Water, Parks and Streets in 22FY once staff in place	105,253	108,131	116,772	110,684	126,559	87%	128,554		128,554	102%
120	Overtime	529	1,007	964	1,665	3,462	48%	2,491		2,491	72%
140	Employer Contributions	23,723	25,465	28,868	26,139	30,281	86%	28,707		28,707	95%
180	Health Insurance	27,073	36,493	39,568	26,807	42,791	63%	44,788		44,788	105%
190	Deferred Comp				2,973	0	***%			0	0%
210	Office Supplies	1,416	1,925	1,556	1,589	2,010	79%	2,000		2,000	100%
212	Small Equipment < \$5,000 hand tools \$1,500 2020 FY - had to replace SCADA system computer, not originally anticipated	3,716	1,757	5,554	1,202	4,236	28%	4,000		4,000	94%
220	Operating Supplies	6,036	2,141	1,623	2,850	3,107	92%	3,000		3,000	97%
224	Janitorial/Cleaning Suppl with 220 operating supplies		202	94		0	0%			0	0%
226	Clothing/Uniforms safety vests, uniform allowance paid under payroll for all employees	54	145	65	61	200	31%	200		200	100%
230	Waterline Supplies replacement meters, 10 yr replacement program not completed in recent years, significant bldg activity COVID stopped the routine replacement of old meters in 2020 FY	62,573	46,680	28,475	57,012	50,000	114%	55,000		55,000	110%
231	Gas & Oil	5,440	5,300	5,034	4,225	5,500	77%	5,200		5,200	95%
232	Vehicle Parts tires for water trucks	35	2,227	799	233	2,000	12%	2,000		2,000	100%
240	Repair & Maintenance Supp includes hydrant parts/hydrant replacements (2 hole hydrants and hydrants with no valve) \$28,600 for needed hydrant replacements	1,867	3,735	8,734	3,333	35,000	10%	35,000		35,000	100%
310	Postage & Freight	5,465	4,218	3,514	4,645	5,000	93%	5,000		5,000	100%
318	U-DIG Services	366	342	398	417	450	93%	450		450	100%
331	Legal Notices water report	2,118	1,125	3,764	2,841	3,900	73%	3,200		3,200	82%
335	Membership & Dues DEQ certification, Water foundation, MT Rural water	590	525	587	519	600	87%	600		600	100%



5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
340	Utility Services garbage	1,045	800	954	944	900	105%	950		950	106%
341	Electric Utility 3rd Well on line in October	48,701	45,605	48,034	52,664	65,000	81%	65,000		65,000	100%
342	Water & Sewer Dec 2019 - large water leak - \$2,126 billed, water shut off until well project so line can be repaired	674	816	2,639	540	840	64%	840		840	100%
344	Gas Utility	830	711	801	1,063	900	118%	1,100		1,100	122%
345	Phone & Fax add'l phone for floater	4,112	4,202	4,085	4,610	4,600	100%	4,800		4,800	104%
350	Legal Services/Contract City Atty contract portion - \$6,678	5,996	6,128	6,294	6,483	6,483	100%	6,678		6,678	103%
351	Litigation Services based on claims					2,000	0%	2,000		2,000	100%
353	Audit 2020 FY audit and 21 FY audit	6,050	3,483	3,133	400	4,000	10%	7,800		7,800	195%
354	Engineering/Consulting misc projects - project engineering w/cost of lines Water update - PER - \$76,000 in 2018 FY	78,825	12,006		1,000	5,000	20%	5,000		5,000	100%
355	Data Processing Services Adobe Pro - \$60 Microcomm service - \$1,000 Sensus support \$1,218.72 Dude Solutions - water share = \$1,861 (40%) CAD - \$2,154 - distributed - \$539 21 FY water share Misc IT services - \$500 ESRI renewal - \$145	4,544	4,862	8,847	3,692	6,000	62%	6,000		6,000	100%
357	Employee Services	269	275	283	291	292	100%	300		300	103%
360	Maintenance & Repair cast iron line repairs - 5th/13th wtr lines - \$15,000	28,210	22,045	10,902	28,014	40,000	70%	40,000		40,000	100%
361	Motor Vehicle M & R	258	617	150	31	2,000	2%	1,000		1,000	50%
363	Office Maintenance/Agreem BMS software - 1/3 acct, 1/3 payroll, 1/3 budget prep, 1/3 fixed assets, 1/3 cash receipting, 1/2 auto meter read, 1/2 UB billing, 1/2 ACH UB, 1/2 Email bills - Total = 6491 Etime - 46 Copier maint - \$1100	5,773	6,372	6,437	9,470	8,461	112%	7,800		7,800	92%

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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
366	Building Maintenance & Re water shop lighting		8,881	503		1,500	0%	1,500		1,500	100%
380	Training & Certification training	2,424	2,831	2,039	828	2,500	33%	2,500		2,500	100%
390	Other Purchased Services railroad easements, tapping tool rental (2020 FY included \$3,700 well project easement application and \$1,266 in RPLI)	4,883	1,030	6,291	1,416	5,000	28%	5,000		5,000	100%
391	DEQ Permit \$2 per connection 2173 connections July 2021	4,022	4,202	4,254	4,300	4,300	100%	4,356		4,356	101%
392	Leak Detection Performing aggressive leak detection, including Service Lines - \$20K		24,785			5,000	0%	20,000		20,000	400%
394	Sampling & Testing	4,903	2,079	1,396	4,290	5,000	86%	5,000		5,000	100%
399	Other Contracted Services Backflow Testing \$49/each - 300 customers = \$14700 20FY tests completed after July 1st	100,212	16,132	9,278	27,241	20,000	136%	20,000		20,000	100%
700	Grants, Contributions & I	47,063				0	0%			0	0%
810	Losses (Bad debt expense)	201	242	96	221	100	221%	225		225	225%
930	New Improvements/Misc. New well \$1.92- loan/5211/RRGL in 20FY				1,984,485	2,007,713	99%			0	0%
931	Project Engineering to be determined w/projects - New Well - Construction engineering contract = \$217,500 balance due \$204,459				204,459	204,459	100%			0	0%
934	Replacement/Improvements \$45,000 - Clare Park VFD 2019 FY 5th Ave EN water main replacement (2 " to 8") will need to complete with street project 22 FY LP Well Bldg - Roof replacement - contractor \$16K, trusses \$5,700, electrician \$4K, bldg permits \$492 plus \$155					100,000	0%	26,300		26,300	26%
939	Project - Bond Issuance C				10,000	10,000	100%			0	0%
940	New Machinery & Equipmen 300 KW Generator installed @ Horine Well site for emergency power, includes engineering and complete installation, pad, wiring					0	0%	140,000		140,000	*****
	Account:	595,249	409,522	362,785	2,593,637	2,827,144	92%	694,339	0	694,339	25%
430560	Administration										
110	Salaries and Wages	47,755	55,884	58,138	61,267	64,231	95%	62,646		62,646	98%

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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
120	Overtime		56	33	6	249	2%	155		155	62%
140	Employer Contributions	8,935	10,427	10,774	11,259	11,959	94%	11,223		11,223	94%
180	Health Insurance	9,228	10,659	10,605	14,159	15,138	94%	15,137		15,137	100%
190	Deferred Comp	644	644	617	1,269	1,269	100%	3,900		3,900	307%
	Account:	66,562	77,670	80,167	87,960	92,846	95%	93,061	0	93,061	100%
430570 Water Customer Accounting & Collection											
110	Salaries and Wages long-term employees retired in 19-20	41,852	43,405	54,515	40,938	42,087	97%	43,650		43,650	104%
120	Overtime	323	293	257	290	781	37%	766		766	98%
140	Employer Contributions	7,300	7,592	8,498	7,026	7,462	94%	7,673		7,673	103%
180	Health Insurance	10,851	8,347	9,325	10,672	11,474	93%	6,353		6,353	55%
190	Deferred Comp				91	0	***%	1,521		1,521	*****%
	Account:	60,326	59,637	72,595	59,017	61,804	95%	59,963	0	59,963	97%
490210 Revenue Bonds, Series 2005											
610	Principal \$119,000 o/s at June 30th, pd off in 2025 \$14,000 payable Jan and \$14,000 in June					28,000	0%	28,000		28,000	100%
620	Interest 2.25% - Jan - \$1,338.75 June - \$1,181.25	4,961	4,376	3,780	3,150	3,150	100%	2,520		2,520	80%
	Account:	4,961	4,376	3,780	3,150	31,150	10%	30,520	0	30,520	98%
490220 Water Revenue Bonds Series 2020											
610	Principal Oct 14, 2020 Issue - Well Project 2020 Series \$675,000 \$649,000 outstanding at 6/30/21 Jan - \$13,000 June \$14,000					26,000	0%	27,000		27,000	104%
620	Interest 10/14/2020 issue - \$675,000 @ 2.5% Jan - \$8,112.50 June - \$7,950.00				3,441	11,885	29%	16,063		16,063	135%
	Account:				3,441	37,885	9%	43,063	0	43,063	114%

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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
510330 Comprehensive Liability Insurance											
510	Insurance	10,703	10,253	12,327	13,421	13,422	100%	12,727		12,727	95%
	21-22 prop ins - \$3,412.25										
	20-21 Liab ins program - \$10,947 (mod factor to 1.14 from 1.13 rebate - zero in 2021)										
	21-22 FY - Liab ins - \$9,314 - no rebate, mod dropped to 1.01										
	Account:	10,703	10,253	12,327	13,421	13,422	100%	12,727	0	12,727	95%
510400 Depreciation											
830	Depreciation - Closed to	182,795	189,221	182,774		183,000	0%	183,000		183,000	100%
	Account:	182,795	189,221	182,774		183,000	0%	183,000	0	183,000	100%
	Fund:	920,596	750,679	714,428	2,760,626	3,247,251	85%	1,116,673	0	1,116,673	34%

5211 WATER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	21-22	21-22	21-22	21-22	21-22	21-22	21-22	21-22
340000 CHARGES FOR SERVICES										
343029 Plant Investment Fees	198,795	174,580	182,856	94,299	175,000	54%	95,000		95,000	54%
16 FY included \$42,000 hotel, 2018 FY includes Riverwood (63,000), 18 new homes, plus 18 unit apt complex 2020 FY - add'l apartment complexes, new housing starts, first 2 apts have 10 year payment plan										
Group:	198,795	174,580	182,856	94,299	175,000	54%	95,000	0	95,000	54%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	16,556	27,473	22,719	5,735	6,500	88%	4,000		4,000	62%
Note: int rates down, transferring \$1.5 to 5210 for well project										
Group:	16,556	27,473	22,719	5,735	6,500	88%	4,000	0	4,000	61%
Fund:	215,351	202,053	205,575	100,034	181,500	55%	99,000	0	99,000	54%

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5211 WATER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
521521	Transfer to Water										
820	Transfers to Other Funds				1,499,563	1,499,563	100%			0	0%
	2021 FY - Transfer to 5210 for Well - final, after bids/engineering contract										
	Account:				1,499,563	1,499,563	100%		0	0	0%
	Fund:				1,499,563	1,499,563	100%		0	0	0%

5310 SEWER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	17-18	18-19	19-20	20-21	Budget 20-21	Rec. 20-21	Budget 21-22	Change 21-22	Budget 21-22	Old Budget 21-22
330000 INTERGOVERNMENTAL REVENUES										
331991 CARES/ARPA GRANT			318	1,628	1,628	100%	2,857,186		2,857,186	*****
HB 632 allocation - \$857,186										
Competitive ARPA Grant from State \$2,000,000										
334122 DNRC Grant					0	0%	15,000		15,000	*****
Biosolids Planning Grant										
Group:			318	1,628	1,628	100%	2,872,186	0	2,872,186	*****
340000 CHARGES FOR SERVICES										
343030 Sewer Administrative Fees	500	650	50		125	0%	125		125	100%
PIF admin fee - \$125/each										
343031 Sewer Service Charges	941,358	1,030,399	1,039,607	1,049,877	1,030,000	102%	1,040,000		1,040,000	101%
Res 1777 - increase of \$1.50/EDU - estimate of new revenue =										
\$70,000 - actual \$20,000 higher										
343032 Sewer Connection Fees/New	8,650	4,700	5,000	2,525	5,000	51%	2,500		2,500	50%
343033 Sewer Permit Fees	2,850	1,500	1,600	850	1,500	57%	1,000		1,000	67%
20 new connections										
343035 Sale of Materials,	844	844	1,203	2,204	844	261%	844		844	100%
misc admin fee for Meadowlake, 21 FY included \$1,365 for line already paid by										
City										
343038 Disposal Fee Agreements	18,193	28,608	32,684	30,228	20,000	151%	27,000		27,000	135%
increased for high strength charges, to be billed qrtly -only two vendors in 21										
FY										
Group:	972,395	1,066,701	1,080,144	1,085,684	1,057,469	103%	1,071,469	0	1,071,469	101%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	2,772		2,909	4,103	0	***%			0	0%
363020 Special Assmts - Bond P&I	1,099	983	861	734	3,544	21%	4,139		4,139	117%
Prin = \$2,747.33 - SID 34- \$2,311.15 SID 36 \$436.18										
Int = \$564.66 SID 34 - \$471.42 SID 36 - \$93.24										
SID 34 = \$2,782.57										
SID 36 = \$529.42										
<b>Total Prin/Int budgeted - \$3,311.99</b>										
Plus Valov payoff, 8/9/21 \$827.03										
(Prin payments posted to Adv to SID 34/36 @ year end)										
367000 Sale of Junk/Old Supplies		134			0	0%			0	0%
Group:	3,871	1,117	3,770	4,837	3,544	136%	4,139	0	4,139	116%

CITY OF COLUMBIA FALLS  
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For the Year: 2021 - 2022

5310 SEWER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget 20-21	Rec. 20-21	Budget 21-22	Change 21-22	Budget 21-22	Budget 21-22
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	18,812	27,955	21,488	5,483	16,000	34%	5,000		5,000	31%
Group:	18,812	27,955	21,488	5,483	16,000	34%	5,000	0	5,000	31%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	340,000		114,300		0	0%	2,642,814		2,642,814	*****%
22 FY - \$5.5 million project, partially funded w/grants, Fund 2991 - \$1,503,219, Fund 5311 - \$1,139,595 2020 FT Lift station 2 and main ext - \$230,800 - expansion portion = \$114,300 per PWD calculation										
Group:	340,000		114,300		0	0%	2,642,814	0	2,642,814	*****%
Fund:	1,335,078	1,095,773	1,220,020	1,097,632	1,078,641	102%	6,595,608	0	6,595,608	611%



5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
430600	Sewer Operating										
110	Salaries and Wages	139,759	147,960	161,992	162,695	163,496	100%	198,554		198,554	121%
	Added 1 FTE to WWTP - approx. .75 FTE adjustment as floater will no longer be assigned to Sewer										
120	Overtime	7,489	7,832	6,876	5,870	7,918	74%	13,687		13,687	173%
	WWTP operator on duty seven days/week										
140	Employer Contributions	32,653	34,257	40,028	38,040	40,297	94%	46,144		46,144	115%
180	Health Insurance	46,659	41,642	41,429	44,585	41,911	106%	55,788		55,788	133%
190	Deferred Comp		1,832	4,629	4,880	4,629	105%	4,629		4,629	100%
210	Office Supplies	1,932	1,936	1,504	1,930	2,210	87%	2,100		2,100	95%
212	Small Equipment < \$5,000	8,361	14,703	13,528	12,049	20,736	58%	10,000		10,000	48%
	Lab solids vac pump \$800										
	BOD Probe - \$1,300										
	Mixer Crane - \$3,500										
	PH Probes - 2 @ \$600 - \$1,200										
	Misc tools \$2,000										
	Digester sensors moved to contracted services										
220	Operating Supplies	7,390	8,809	5,098	5,322	14,767	36%	9,000		9,000	61%
	Small diameter jetter hose for cleaning force mains/sewers=\$1,300										
	UV bulbs, sleeves, wipers and ballasts - \$6,000										
	Office chairs/Lab - \$400										
221	Chemicals	37,827	37,979	10,556	16,221	25,000	65%	25,000		25,000	100%
	dewatering poly - no longer using alum in process										
222	Lab Supplies	6,500	6,094	6,428	4,893	6,400	76%	6,400		6,400	100%
224	Janitorial/Cleaning Suppl	703	117			0	0%			0	0%
226	Clothing/Uniforms	294	274	10	223	300	74%	300		300	100%
	safety vests, hardhats, emblems on clothing										
231	Gas & Oil	3,875	3,800	6,228	5,353	6,000	89%	6,000		6,000	100%
	resumed jet rodding										
232	Vehicle Parts	2,146	1,531	1,529	1,016	2,500	41%	2,500		2,500	100%
	tires for plow truck - \$1,500										
	seat covers for new service truck \$600										
240	Repair & Maintenance Supp	43,854	22,431	32,362	18,553	30,000	62%	26,500		26,500	88%
	EQ pump parts - \$3,800										
	Lift Station #7 Access Lid - \$5,000										
	Lift station spare parts - \$10,000										
	Daft Back Pressure Pipe replacement - \$4,329										
	Daft Sump Diagram Pump replacment - \$2,800										

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
310	Postage & Freight	5,400	4,660	4,121	4,599	5,000	92%	5,000		5,000	100%
318	U-DIG Services	366	342	398	417	450	93%	450		450	100%
331	Legal Notices includes adv for employees	1,038	562	898	443	1,000	44%	1,000		1,000	100%
335	Membership & Dues DEQ certification	410	195	199	419	600	70%	600		600	100%
340	Utility Services garbage	764	714	834	743	800	93%	800		800	100%
341	Electric Utility	75,131	70,851	74,114	76,290	77,000	99%	79,000		79,000	103%
342	Water & Sewer	2,727	2,621	1,416	1,159	2,800	41%	2,000		2,000	71%
344	Gas Utility	5,254	4,981	4,873	6,799	6,000	113%	7,000		7,000	117%
345	Phone & Fax w/SCADA - add'l phone line adding cell phone for floater changing internet to Bresnan/spectrum	3,351	3,430	3,727	4,594	4,800	96%	5,200		5,200	108%
350	Legal Services/Contract city attorney contract	5,996	6,128	6,294	6,483	6,483	100%	6,678		6,678	103%
353	Audit 2020 FY audit and 21 FY	6,050	3,483	3,133	400	4,000	10%	7,800		7,800	195%
354	Engineering/Consulting Structural engin eval/clarifier and pad - \$12,000 Misc task orders \$10,000 Biosolids Plan - \$25,356 applying for CDBG planning grant - match = \$8,000	70,482	9,844			30,000	0%	47,356		47,356	158%
355	Data Processing Services Microcomm Telemetry Service contract - \$5,500, re-programming \$5,000, SENSUS - \$1,218.72 ESRI - \$133 CAD - \$539 sewer share 21 FY Dude Solutions - \$2,791 sewer share (60%) 22 FY annual support Adobe Pro - \$60, RS Logix Update - \$1,500	7,397	9,247	16,629	10,702	16,800	64%	16,800		16,800	100%
357	Employee Services	491	413	424	437	437	100%	450		450	103%
360	Maintenance & Repair Clarifier sandblast/paint - \$78,304 Generator Yearly Maint/Load Bank - \$2,900 WWTP Generator extra service \$2,600 Digester Level sensors X2, plus calibration and SCADA programming - \$10,500	51,177	36,161	44,080	19,661	99,200	20%	95,500		95,500	96%
361	Motor Vehicle M & R Blue dump - brakes, clutch and seat - \$4,500	3,241	491	556	1,556	4,500	35%	5,500		5,500	122%

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
363	Office Maintenance/Agreem BMS - total \$6491 -1/3 acct, 1/3 budget prep, 1/3 payroll, 1/3 fixed assets, 1/3 cash receipting, 1/2 auto read, 1/2 UB billing, 1/2 ACH UB, 1/2 Email bills ETime - 116 Copier maint - \$1100	5,822	6,372	6,507	9,539	8,531	112%	8,900		8,900	104%
366	Building Maintenance & Re Diamond plumbing -annual maint. \$1,200 Cover over MCC, minisplit and lab back door - \$2,000	12,081	6,509	9,101	3,838	8,000	48%	5,000		5,000	63%
380	Training & Certification	2,895	1,275	2,344	962	2,500	38%	2,500		2,500	100%
390	Other Purchased Services railroad leases, quality control services and analytic balance	5,832	3,869	813	821	2,000	41%	2,000		2,000	100%
391	DEQ Permit	1,500	1,125	1,125	1,125	1,125	100%	1,500		1,500	133%
393	Line Monitoring, Cleaning use city staff, not contractor service		250			0	0%			0	0%
394	Sampling & Testing	5,150	6,127	4,295	5,743	6,500	88%	6,500		6,500	100%
395	Landfill Services no longer land applying - all landfilled	10,298	25,117	34,044	34,472	36,000	96%	36,000		36,000	100%
399	Other Contracted Services employee physicals, fire ext service, bug spraying, misc Quality control balance spectr \$505	70,927	4,487	1,638	8,946	3,500	256%	3,500		3,500	100%
700	Grants, Contributions & I 2017-18 FY Riverwood street costs	95,552				0	0%			0	0%
810	Losses (Bad debt expense)	225	142	153	194	100	194%	200		200	200%
930	New Improvements/Misc. 22 FY PER - \$5.5 project - Bioreactor add'n, Redundant daft, turbo blower, Redundant influent screen, Lift Station #5 rehab, Upsize Sewer Main 13th (hilltop neighborhood)					0	0%	5,500,000		5,500,000	*****%
931	Project Engineering					5,000	0%			0	0%
934	Replacement/Improvements 21 FY replaced poly blend unit				42,464	82,000	52%			0	0%
940	New Machinery & Equipmen Requested new service truck w/hoist/pulling capabilities for generator - \$50,000 Truck boxes and crane arriving in Fall 2021 - \$41,100				53,067	50,000	106%	41,100		41,100	82%
Account:		788,999	540,593	553,913	617,503	831,290	74%	6,294,936	0	6,294,936	757%

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
430610	Sewer Administration										
110	Salaries and Wages	47,755	55,882	58,133	61,259	64,231	95%	62,646		62,646	98%
120	Overtime		56	32	6	249	2%	155		155	62%
140	Employer Contributions	8,935	10,427	10,823	11,207	11,959	94%	11,223		11,223	94%
180	Health Insurance	9,228	10,658	10,604	14,157	15,138	94%	15,137		15,137	100%
190	Deferred Comp	644	644	617	1,269	1,269	100%	3,900		3,900	307%
	Account:	66,562	77,667	80,209	87,898	92,846	95%	93,061	0	93,061	100%
430670	Sewer Customer Accounting & Collection										
110	Salaries and Wages	41,846	43,400	54,500	40,932	42,087	97%	43,650		43,650	104%
	two long-term employees retired in 2019-20 FY										
120	Overtime	321	291	255	288	781	37%	766		766	98%
140	Employer Contributions	7,299	7,591	8,446	7,076	7,462	95%	7,673		7,673	103%
180	Health Insurance	10,848	8,346	9,323	10,670	11,474	93%	6,353		6,353	55%
190	Deferred Comp				90	0	***%	1,521		1,521	*****%
	Account:	60,314	59,628	72,524	59,056	61,804	96%	59,963	0	59,963	97%
490200	Revenue Bonds, Series 2000										
620	Interest	9,020	5,790	2,510		0	0%			0	0%
	paid off June 2020										
	Account:	9,020	5,790	2,510		0	***%	0	0	0	0%
490215	Revenue Bonds, Series 2009										
610	Principal					38,000	0%	40,000		40,000	105%
	2009 B - 18,000 - o/s at June 30th = \$149,000, paid off 6/2029										
	2009 C - 22,000 - o/s at June 30th = \$219,000 paid off 6/2030										
620	Interest	10,429	9,709	8,974	8,239	8,239	100%	7,489		7,489	91%
	2009 C - 3.0% - Jan - \$3,285 June - \$3,120 = \$6,405 total										
	2009B - .75% - Jan - \$558.75 June - \$525.00 = \$1,083.75										
	Account:	10,429	9,709	8,974	8,239	46,239	18%	47,489	0	47,489	103%
490500	Other Debt Service Payments										
620	Interest	157				0	0%			0	0%
	Account:	157				0	***%	0	0	0	0%

CITY OF COLUMBIA FALLS  
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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
510330 Comprehensive Liability Insurance											
510	Insurance	26,557	26,368	28,866	31,425	31,426	100%	30,527		30,527	97%
	21-22 property insurance - \$19,055.75										
	20-21 Liab program insurance - \$13,312 (mod factor to 1.14 from 1.13, rebate - zero in 2021)										
	21-22 FY Liab program - \$11,471 - mod dropped to 1.01, no rebate										
	Account:	26,557	26,368	28,866	31,425	31,426	100%	30,527	0	30,527	97%
510400 Depreciation											
830	Depreciation - Closed to	508,196	526,145	525,220		526,000	0%	526,000		526,000	100%
	Account:	508,196	526,145	525,220		526,000	0%	526,000	0	526,000	100%
	Fund:	1,470,234	1,245,900	1,272,216	804,121	1,589,605	51%	7,051,976	0	7,051,976	444%

5311 SEWER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343039 Plant Investment Fees To 2020 FY - 3 more apt complexes, 10 yr pyt plan, housing steady	189,686	180,133	179,646	80,196	180,000	45%	86,000		86,000	48%
Group:	189,686	180,133	179,646	80,196	180,000	45%	86,000	0	86,000	47%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings Using \$1.3 m for WWTP project	8,938	15,790	12,972	6,987	9,500	74%	4,500		4,500	47%
Group:	8,938	15,790	12,972	6,987	9,500	74%	4,500	0	4,500	47%
Fund:	198,624	195,923	192,618	87,183	189,500	46%	90,500	0	90,500	47%
Grand Total:	2,502,254	2,285,710	2,451,658	3,687,386	4,512,361		7,570,003	0	7,570,003	

CITY OF COLUMBIA FALLS  
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5311 SEWER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
521531	Transfer to Sewer										
820	Transfers to Other Funds			114,300		0	0%	1,139,595		1,139,595	*****%
	transfer to 5310 for projects										
	2020 FY - Lift station 2 and main extension - increased capacity portion (total project \$230,800)										
	2022 FY transfer \$5.5 m project, with ARPA/CARES act funding										
	Account:			114,300		0	***%	1,139,595		0 1,139,595	*****%
	Fund:			114,300		0	0%	1,139,595		0 1,139,595	*****%
											%
Grand Total:		2,390,830	1,996,579	2,100,944	5,064,310	6,336,419		9,308,244		0 9,308,244	



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

Budget for Fiscal Year Ending June 30, 2022

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

(7000)

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

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

The Fire Relief Fund is funded on an actuarial basis. The 2022 FY funding is based on the actuarial completed as of June 30, 2019. The City's budgeted contribution amount funds the unfunded liability over a 5 year amortization period.



CITY OF COLUMBIA FALLS  
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7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	17-18	18-19	19-20	20-21	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	71,224	70,267	49,259	47,395	48,449	98%	47,481		47,481	98%
Tax levy to equal \$ 69,134 in funding with all other sources, part of 15-10-420, MCA maximum levy, updated actuarial, \$69,134 = 5 yr amortization of \$233,799 unfunded liability										
311020 Personal Property Taxes	2,485	1,597	1,194	1,016	0	***%			0	0%
311030 Motor Vehicle Taxes	3	3			0	0%			0	0%
312000 Penalty & Interest on	157	130	186	94	0	***%			0	0%
Group:	73,869	71,997	50,639	48,505	48,449	100%	47,481	0	47,481	98%
330000 INTERGOVERNMENTAL REVENUES										
335050 Insurance Premium	10,851	10,890	12,186	12,445	12,495	100%	13,336		13,336	107%
1.5 mills (8891.315 X 1.5 = 13,336)										
335230 State Entitlement	7,374	7,506	7,771	8,190	8,190	100%	8,317		8,317	102%
2022 FY 1.015% growth - \$8,317 2021 FY 1.054% growth - \$8,190 2020 FY 3.5% growth - \$7,771 2019 FY 1.79% growth - \$7,506										
Group:	18,225	18,396	19,957	20,635	20,685	100%	21,653	0	21,653	104%
Fund:	92,094	90,393	70,596	69,140	69,134	100%	69,134	0	69,134	100%
Grand Total:	92,094	90,393	70,596	69,140	69,134		69,134	0	69,134	

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CITY OF COLUMBIA FALLS  
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7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		17-18	18-19	19-20	20-21	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
420400	FIRE PROTECTION & CONTROL										
130	Employee Benefits					69,134	0%	69,134		69,134	100%
	per actuarial report completed effective June 30, 2019 - 5 year amortization - \$69,134										
	Account:					69,134	0%	69,134	0	69,134	100%
	Fund:					69,134	0%	69,134	0	69,134	100%
	Grand Total:					69,134		69,134	0	69,134	

CITY OF COLUMBIA FALLS

TAX INFORMATION  
2021-22 FY

REQUIRED AND SUPPLEMENTAL INFORMATION



# Resolution 1861 - Exhibit A

FY 2021 - 2022

## FINAL TAX LEVY SCHEDULE

Assessed Valuation: \$ 646,686,422  
 Tax Valuation: \$ 8,891,315  
 1 Mill Yields (10): \$ 8,891,315

(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
463,481	1000 General	3,518,157	712,625	4,230,782	1,176,106	1,698,625	2,874,731	1,356,051	4,230,782	152.514
0	7120 Fire Relief Pension	69,134	0	69,134	0	21,653	21,653	47,481	69,134	5.340
<b>SUBTOTAL</b>										<b>157,854</b>
See Mill Levy Limitations Schedule										<b>1,403,532</b>

VOTED & SPECIAL LEVIES	[1]	[2]	[3]=[1]+[2]	[4]	[5]	[6]=[4]+[5]	[7]=[3]-[6]	[8]=[6]+[7]	[9]=[7]-[10]	
10,090 Permissive Medical Levy	237,663	10,000	247,663	20,090	2,455	22,545	225,118	247,663	25.319	
5,497 Voted 3020 Street construction Bond	81,941	43,000	124,941	48,497	210	48,707	76,234	124,941	8.574	
<b>SUBTOTAL</b>										<b>33.893</b>
TOTAL										<b>191,747</b>
Last Year										<b>222.176</b>
TOTAL TAX										<b>4,707,480</b>
TOTAL TAX										<b>4,672,521</b>
TOTAL TAX										<b>4,707,480</b>

\*\*General Fund Cash Reserve Minimum:

\$ 3,518,157

\$ 3,518,157

20%

\$ 703,631

Total Appropriations

\$ 3,518,157

% of Operating

Minimum Reserve

\$ 703,631

\$ (4,747)

-30,429

**Resolution # 1861 - Exhibit B  
NON-LEVIED FUNDS - FINAL SUMMARY SCHEDULE**

Fiscal Year: 2021-22

Fund No.	Fund Name	[1] Appropriation	[2] Resources Reserve	[3]=[1]+[2] Total Requirements	[4] Resources Available (Less Current Liabilities)	[5] Non-Tax Revenues	[6]=[4]+[5] Total Resources
2310	Tax Increment District	535,000	586,063	1,121,063	1,118,163	2,900	1,121,063
0	2311 TEDD - Industrial Park	0.00	5,642	5,642	5,642	0	5,642
30	2394 Building Code Enforcement Program	211,480	193,277	404,757	193,307	211,450	404,757
21,201	2400 Special Lighting Districts	51,420	9,674	61,094	30,875	30,219	61,094
104,047	2500 Street Maintenance District	476,679	101,034	577,713	205,081	372,632	577,713
110,054	2700 Cedar Creek Trust	180,000	995,260	1,175,260	1,105,314	69,946	1,175,260
145,717	2821 Special Road/Street Allocation Program	145,717	0	145,717	145,717	0	145,717
10,916	2820 Gas Tax	111,057	0	111,057	10,916	100,141	111,057
0	2917 Crime Victims Program	6,000	0	6,000	-	6,000	6,000
135,762	2991 ARPA COVID-19 Recovery Funds	1,503,219	0	1,503,219	750,481	752,738	1,503,219
0	2940 CDBG-Home Program Grant	135,762	0	135,762	135,762	0	135,762
0	3534 SID 34	6,310	301	6,611	301	6,310	6,611
0	3536 SID 36	3,344	1,321	4,665	1,321	3,344	4,665
-223	3538 SID 38	28,094	16,791	44,885	16,568	28,317	44,885
148,600	4000 C.I.P. General Improvements	149,200	84,925	234,125	233,525	600	234,125
236,800	4010 C.I.P. Park Improvements/Equipment	289,000	273,494	562,494	510,294	52,200	562,494
-25,535	4020 C.I.P. General Machinery & Equipment	53,000	288,598	341,598	263,063	78,535	341,598
562,368	4040 C.I.P. Street Construction	835,709	0	835,709	562,368	273,341	835,709
148,778	5210 Water Operating Fund (1)	933,673	966,353	1,900,026	1,115,131*	784,895	1,900,026
-99,000	5211 Water Capital Expansion Fund	0	346,179	346,179	247,179*	99,000	346,179
-69,632	5310 Sewer Operating Fund (2)	6,525,976	1,568,305	8,094,281	1,498,673**	6,595,608	8,094,281
1,049,095	5311 Sewer Capital Expansion Fund	1,139,595	735	1,140,330	1,049,830**	90,500	1,140,330
	<b>TOTAL</b>	<b>\$ 13,320,235</b>	<b>\$ 5,437,952</b>	<b>\$ 18,758,187</b>	<b>\$ 9,199,511</b>	<b>\$ 9,558,676</b>	<b>\$ 18,758,187</b>

5210 Water Fund*							
Water Fund Operating	\$ 209,472					\$ 246,994	
Water Capital Projects (New)	\$ 261,733		5310 Sewer Fund**			\$ 313,893	
			Sewer Fund Operating			\$ 481,735	
			Sewer Capital Projects (New)			\$ 72,111	
			Sewer -Restricted Project (EDU increase)			\$ 383,940	
			Sewer Bond Debt Reserve				
			Sewer Depreciation Reserve				
5211 Water Expansion Projects (New)	\$ 247,179						
	\$ 1,362,310						
(1) Does not include Depreciation Expense - \$183,000							
(2) Does not include Depreciation Expense - \$526,000							
			5311 Sewer Expansion Projects (New)			\$ 1,049,830	5311
						\$ 2,548,502	

Total - Levied/Non-Levied Schedule \$ 17,227,130  
Total with Depreciation Expense \$ 17,936,130



**2021 Certified Taxable Valuation Information**  
(15-10-202, MCA)  
**Flathead County**  
CITY OF COLUMBIA FALLS

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

1. 2021 Total Market Value <sup>1</sup> .....	\$	646,686,422
2. 2021 Total Taxable Value <sup>2</sup> .....	\$	9,957,662
3. 2021 Taxable Value of Newly Taxable Property.....	\$	327,326
4. 2021 Taxable Value less Incremental Taxable Value <sup>3</sup> .....	\$	8,891,315
5. 2021 Taxable Value of Net and Gross Proceeds <sup>4</sup> (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value <sup>2</sup>	Base Taxable Value	Incremental Value
COLUMBIBA RISING	356,934	249,028	107,906
COLUMBIA FALLS URD (A)	2,844,091	1,896,297	947,794
COLUMBIA FALLS INDUS	72,682	62,035	10,647

Total Incremental Value \$ 1,066,347

Preparer Holly Dale

Date 8/2/2021

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

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

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

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

**For Information Purposes Only**

2021 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	3,464
II. Total value exclusive of "newly taxable" property	\$	62,180

**Note**

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/09/2021, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/13/2021, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



# Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds

FYE June 30, 2022

Entity Name: City of Columbia Falls

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year <i>Year's form Line 17)</i>	(from Prior \$ 1,395,020	\$ 1,395,020
(2)	Add: Current year inflation adjustment @ 0.93%		\$ 12,974
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)		\$ -
(4)	Adjusted ad valorem tax revenue		\$ 1,407,994
<b>ENTERING TAXABLE VALUES</b>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 9,957,662	\$ 9,957,662
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)	\$ 1,066,347	\$ (1,066,347)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 8,891.315
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (327,326)	\$ (327,326)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)		\$ -
(10)	Adjusted Taxable value per mill		\$ 8,563.989
(11)	CURRENT YEAR calculated mill levy		164.41
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 1,461,821
<b>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</b>			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00	0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		164.41
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 1,461,821
<b>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</b>			
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	157.85	157.85
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 1,403,494
<b>RECAPITULATION OF ACTUAL:</b>			
(18)	Ad valorem tax revenue actually assessed		\$ 1,351,826
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 51,668
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21)	Total ad valorem tax revenue actually assessed in current year		\$ 1,403,494
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		6.56



## Tax Analysis - 2018 - 2021

Tax Value Breakdown - Columbia Falls:		2018 Tax Value:		2019 Tax Value:		Change 2017 - 2018		Change 2018 - 2019	
		Tax rates		Tax rates		% of Total		% of Total	
Residential, Commercial and Industry (Residential Share)	\$6,028,251.00	1.35	\$ 4,405,916.00	1.35	\$ 5,192,766.00	83%	\$6,899,460.00	84.93%	17.86%
(Commercial Share)	\$ 1,522,408.00	1.89	\$ 1,522,408.00	1.89	\$ 1,666,874.00	73.1%	\$ 1,666,874.00	75.3%	9.49%
(Industry Share)	\$ 99,927.00	1.89	\$ 99,927.00	1.89	\$ 39,820.00	25.3%	\$ 39,820.00	24.2%	-60.15%
Total Class 4	\$6,028,251.00		\$6,028,251.00		\$6,899,460.00	1.7%	\$6,899,460.00	0.6%	14.45%
Mobile Homes	\$ 12,871.00	1.35	\$ 12,871.00	1.35	\$ 13,517.00	0%	\$ 13,517.00	0.17%	5.02%
<b>Mach/Equip - Water Pollution/Rural Elec</b>	\$ 11,047.00	3.00	\$ 11,047.00	3.00	\$ 10,959.00	0%	\$ 10,959.00	0.13%	-0.80%
Business Equipment	\$ 246,618.00	1.05-1.35-3.0	\$ 246,618.00	1.05-1.35-3.0	\$ 242,779.00	3%	\$ 242,779.00	2.99%	-1.56%
Utilities	\$ 688,716.00	12.00	\$ 688,716.00	12.00	\$ 707,151.00	35.5%	\$ 707,151.00	35.3%	2.68%
Real/mileage PERS	\$ 272,414.00	6.00	\$ 272,414.00	6.00	\$ 250,154.00	64.5%	\$ 250,154.00	64.7%	-8.17%
Railroad/ Telecommunications/Airline	\$ 184,536.00	3.12	\$ 184,536.00	3.20	\$ 190,090.00	79.4%	\$ 190,090.00	76.0%	-8.17%
Non-qual AG Land Class 3	\$ 19.00	15.12	\$ 19.00	15.12	\$ 20.00	20.6%	\$ 20.00	24.0%	
Forest Land Class 1	\$ 7,259,951.00	0.37	\$ 7,259,951.00	0.37	\$ 8,124,055.00		\$ 8,124,055.00		
Total City-Wide Tax Value	\$25,686.00		\$25,686.00		\$864,104.00	100%	\$864,104.00	100.00%	-11.90%
		newly taxable	\$ 184,536.00	newly taxable	\$ 134,253.00				
		change in tax value	(\$158,850.00)	change in tax value	\$729,851.00				
			\$0.36%		\$11.90%				



Tax Analysis - 2018 - 2021

	2020 Tax Value:		2019 - 2020		2021 Tax Value:		2020 - 2021	
		% of Total	Change	Total		% of Total	Change	Total
<b>Tax Value Breakdown - Columbia Falls:</b>								
<b>Residential, Commercial and Industry</b>								
(Residential Share)	1.35	75.9%	3.59%	85.04%	1.35	77.9%	23.59%	85.67%
(Commercial Share)	1.89	23.9%	1.76%		1.89	22.0%	10.42%	
(Industry Share)	1.89	0.1%	-78.05%		1.89	0.1%	10.27%	
<b>Total Class 4</b>		<u>\$7,084,155.00</u>				<u>\$8,530,932.00</u>		<u>20.42%</u>
<b>Mobile Homes</b>	1.35	10,698.00	-20.86%	0.13%	1.35	14,307.00	33.74%	0.14%
<b>Mach/Equip - Water Pollution/Rural Elec</b>	3.0	11,551.00	5.40%	0.14%	3.0	11,255.00	-2.56%	0.11%
<b>Business Equipment</b>	1.5	239,860.00	-1.20%	2.88%	1.5	377,307.00	57.30%	3.79%
<b>Utilities</b>	12.00	256,855.00			12.00	256,734.00		
Real/mileage PERS	12.00	468,819.00	2.62%	8.71%	12.00	460,391.00	-1.18%	7.20%
<b>Railroad/Telecommunications/Airline</b>	6.0	188,507.00			6.0	218,090.00		
Real/mileage PERS/mileage	3.2	69,661.00	3.20%	3.10%	3.2	88,646.00	18.81%	3.08%
Non-qual AG Land Class 3	15.12	20.00	0.00%	0	15.12	0	-100.00%	0
Forest Land Class 1	0.37	15.00	0.00%	0	0.37	0	-100.00%	0
<b>Total City-Wide Tax Value</b>		<b>\$8,330,142.00</b>		<b>100.00%</b>		<b>\$9,957,663.00</b>		<b>100.00%</b>
		\$206,087.00			Increase over last year	\$1,627,521.00		19.54%
		newly taxable			newly taxable	327,326.00		20% of change
		change in tax value			change in tax value	\$1,300,195.00		80% of change
		<b>2.54%</b>				<b>19.54%</b>		

# Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2022

Entity Name: City of Columbia Falls

Step A: Input in Yellow Cells		Fiscal Year	Line #1: BASE Year = Total <i>Actual</i> Annual Employer Contribution for Group Benefits in BASE Year	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made Employer Contributions to Group Benefits on July 1st
(1)	BASE Year	2000	\$39,104.00	\$232.76	14
(2)	Budgeting For	2022	\$297,467.00	\$1,180.42	21
(3)			Increase from BASE Year (Decreases will be reported as zero)		

Step B:	Fiscal Year	2022
(4)	2021	Certified Taxable Valuation
		\$8,891,315.00

Step C:	Calculation of:	(6) Increase in Employer Contribution from BASE Year
(5)	BASE Contribution	\$58,656.00
(6)	Increase in Employer Contribution from BASE Year	\$238,811.00

Step D: Must be deposited into Fund 2372	Fund #2372	Permissive Medical Levy
(7)	2022	26.86
		Value Per Mill
		\$8,891.32
		Fund 2372 Total Generated Tax Revenue
		\$238,811.00

# HISTORY – SPECIAL MAINTENANCE DISTRICTS

## STREET MAINTENANCE DISTRICT City-Wide Square Footage

FY 87/88	\$78,000 New/Creation
FY 88/89	\$ 74,315
FY 89/90	\$ 77,999
FY 90/91	\$ 75,000
FY 91/92	\$105,000
FY 92/93	\$105,000
FY 93/94	\$110,000
FY 94/95	\$100,000
FY 95/96	\$110,000
FY 96/97	\$136,000
FY 97/98	\$152,000
FY 98/99	\$152,000
FY 99/2000	\$162,990
FY 00/01	\$181,281
FY 01/02	\$194,500
FY 02/03	\$194,800
FY 03/04	\$212,000
FY 04/05	\$228,245
FY 05/06	\$234,813
FY 06/07	\$258,260
FY 07/08	\$279,420
FY 08/09	\$310,000
FY 09/10	\$310,000
FY 10/11	\$301,000
FY 11/12	\$301,000
FY 12/13	\$301,000
FY 13/14	\$301,000
FY 14/15	\$301,000
FY 15/16	\$301,000
FY 16/17	\$301,000
FY 17/18	\$301,000
FY 18/19	\$301,000
FY 19/20	\$316,000
FY 20/21	\$316,000
FY 21/22	\$316,000

302 – Street Maintenance District  
= \$0.00777532314 per sq ft  
40,641,397.70 Square Footage

## LIGHTING DISTRICT Front Footing / Specified Areas

FY 87/88	\$10,349
FY 88/89	\$14,200
FY 89/90	\$16,000
FY 90/91	\$11,000
FY 91/92	\$12,000
FY 92/93	\$ 9,000
FY 93/94	\$12,000
FY 94/95	\$11,000
FY 95/96	\$14,500
FY 96/97	\$14,500
FY 97/98	\$14,500
FY 98/99	\$14,500
FY 99/2000	\$15,500
FY 00/01	\$15,500
FY 01/02	\$15,800
FY 02/03	\$15,800
FY 03/04	\$32,500
FY 04/05	\$31,500
FY 05/06	\$27,500
FY 06/07	\$33,000
FY 07/08	\$40,000
FY 08/09	\$40,000
FY 09/10	\$40,000
FY 10/11	\$40,000
FY 11/12	\$40,000
FY 12/13	\$40,000
FY 13/14	\$40,000
FY 14/15	\$40,000
FY 15/16	\$33,928
FY 16/17	\$33,928
FY 17/18	\$33,928
FY 18/19	\$33,349
FY 19/20	\$30,049
FY 20/21	\$30,049
FY 21/22	\$30,049

301 – Special Lighting District  
= \$0.1264016963 per front foot  
237,726.24 Front Footage

