



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, 2023

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 2023, was prepared according to law and adopted by the City Council, City of Columbia Falls, on September 19, 2022; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed Donald W. Bantock Date 9/28/2022
Mayor

Signed Susan M. New Date 9/28/2022
City Manager

RESOLUTION NO. 1883

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, 2022 AND ENDING JUNE 30, 2023, 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, 2022, and ending June 30, 2023, 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."

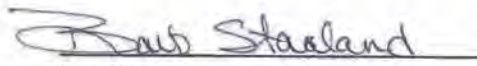
Section Five: This Resolution shall be effective immediately upon its passage and approval by the City Council.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, THIS 19th DAY OF SEPTEMBER, 2022. THE COUNCIL VOTING AS FOLLOWS:

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

NOES: None


ABSENT: None


City Clerk

APPROVED BY THE MAYOR OF COLUMBIA FALLS, MONTANA, THIS 19th DAY OF SEPTEMBER, 2022.


Mayor

ATTEST:


City Clerk





2022 Certified Taxable Valuation Information
(15-10-202, MCA)
Flathead County
CITY OF COLUMBIA FALLS

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

1. 2022 Total Market Value ¹	\$	655,605,775
2. 2022 Total Taxable Value ²	\$	10,151,190
3. 2022 Taxable Value of Newly Taxable Property.....	\$	142,759
4. 2022 Taxable Value less Incremental Taxable Value ³	\$	8,969,364
5. 2022 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
COLUMBIA RISING	392,255	249,028	143,227
COLUMBIA FALLS URD (A	3,015,361	1,986,191	1,029,170
COLUMBIA FALLS INDUS	71,464	62,035	9,429

Total Incremental Value \$ 1,181,826

Preparer Holly Dale

Date 8/1/2022

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

²Taxable value is calculated after abatements have been applied

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

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

For Information Purposes Only

2022 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	\$	43,787
II. Total value exclusive of "newly taxable" property	\$	65,645

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/08/2022, 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, 09/12/2022, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

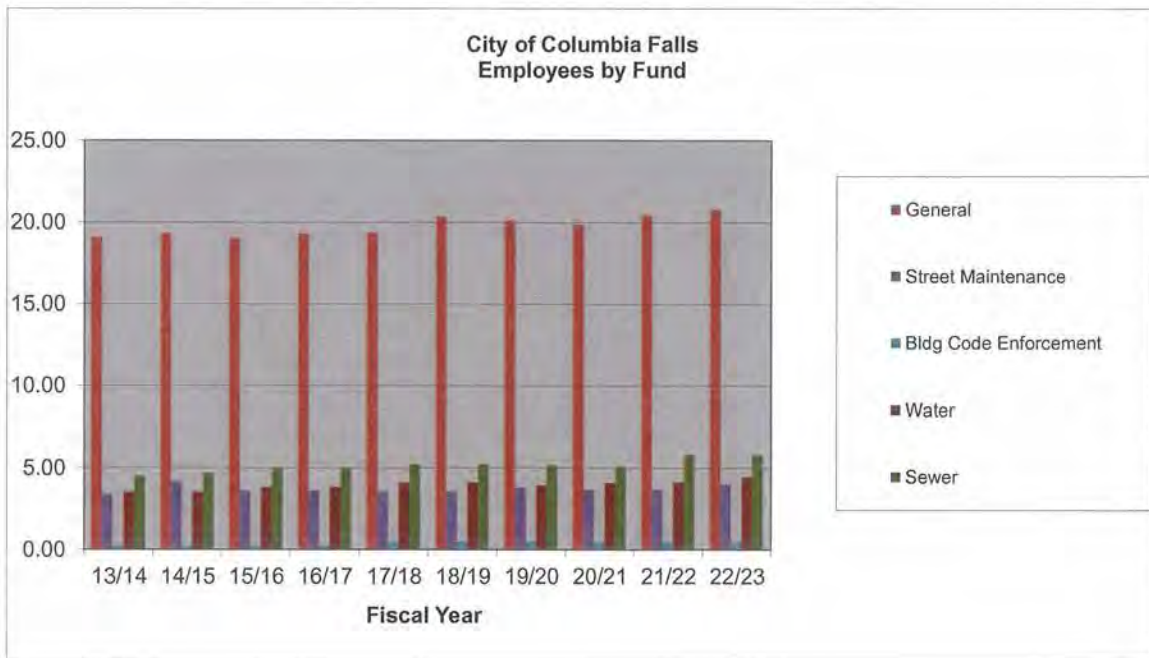
City of Columbia Falls
General Statistical Information

CLASS OF CITY.....	Third
COUNTY LOCATED IN.....	Flathead
YEAR ORGANIZED.....	1909
REGISTERED VOTERS.....	3,466 8/21
AREA (acres).....	1,478
POPULATION OF CITY (2020 Census).....	5,308
FORM OF GOVERNMENT.....	Commission/ Manager
NUMBER OF EMPLOYEES (ELECTED).....	None
NUMBER OF EMPLOYEES (NON-ELECTED).....	35.49 FTE
MILES OF STREETS AND ALLEYS.....	40.265
MUNICIPAL WATER	
NUMBER OF CONSUMERS.....	2,182
WATER RATE PER 1,000 GALLONS.....	\$1.00 - \$1.77
SEWER RATES PER 1,000 WATER GALLONS USED	\$5.00

OFFICE	CITY OF COLUMBIA FALLS OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Donald W. Barnhart	Dec. 31, 2025
Council/Commission	Darin Fisher	Dec. 31, 2023
	Doug Karper - Sept/Kelly Hamilton - Oct 2022	Dec. 31, 2023
	Jenny Lovering	Dec. 31, 2025
	John Piper	Dec. 31, 2023
	Paula Robinson	Dec. 31, 2025
	Mike Shepard	Dec. 31, 2025
City Manager	Susan M. Nicosia, CPA, MPA	N/A
Attorney	Justin Breck	Dec. 31, 2023
Chief of Police	Clint Peters	N/A
Fire Chief	Karl Weeks	N/A
City Clerk	Barb Staaland	N/A
Finance Director	Shawn Bates	N/A
City Judge	Kristi L. Curtis	Dec. 31, 2023
Public Works Director	Chris Hanley	N/A

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

Year	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
General	19.09	19.31	19.01	19.30	19.36	20.35	20.09	19.88	20.44	20.77
Street Maintenance	3.38	4.16	3.59	3.59	3.55	3.55	3.79	3.64	3.67	4.00
Bldg Code Enforcement	0.20	0.20	0.20	0.20	0.46	0.46	0.46	0.46	0.46	0.46
Water	3.51	3.51	3.81	3.81	4.11	4.11	3.93	4.08	4.12	4.45
Sewer	4.50	4.67	4.94	4.94	5.23	5.23	5.17	5.11	5.81	5.81
Total	30.68	31.85	31.55	31.84	32.71	33.70	33.44	33.17	34.50	35.49

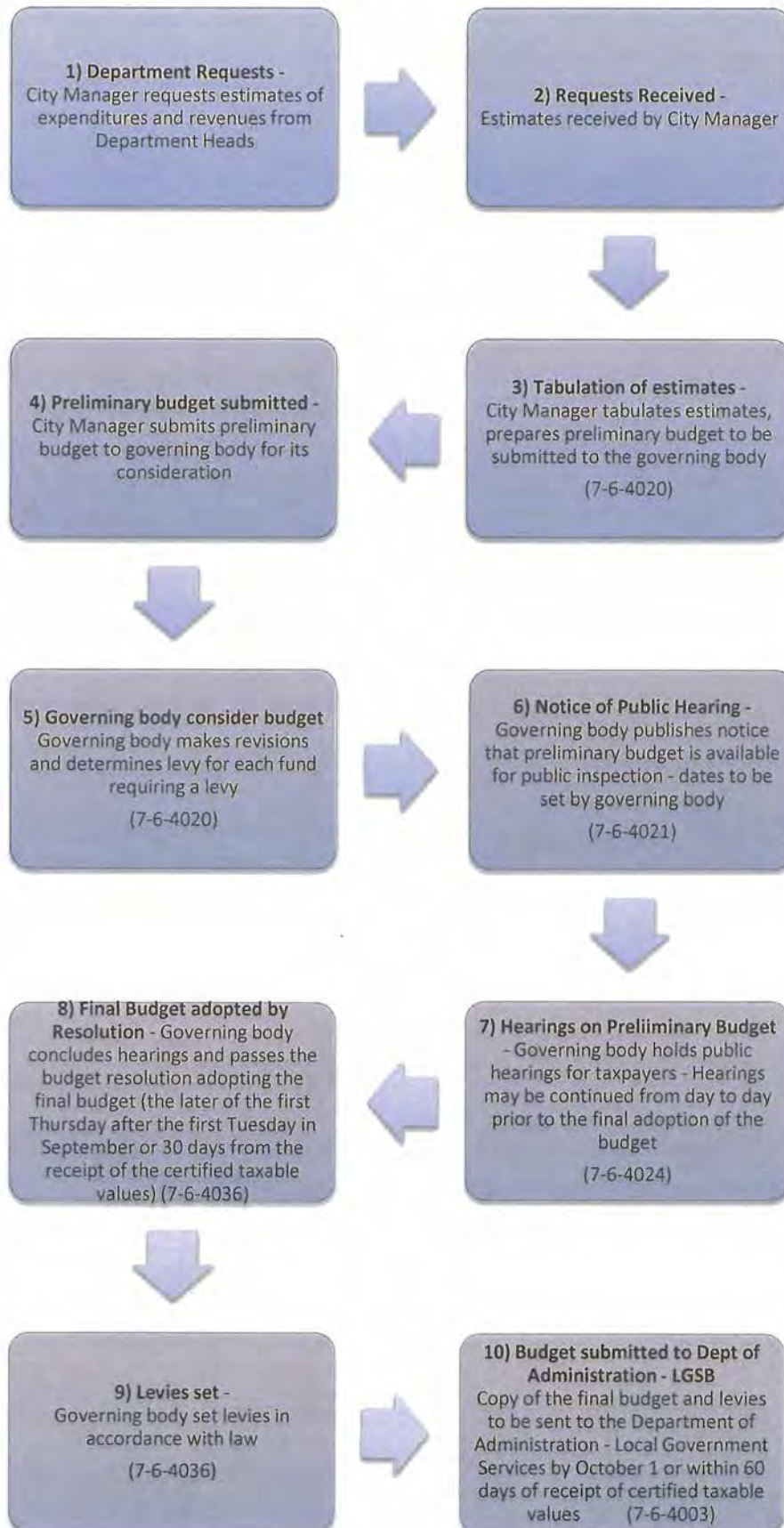


CITY OF COLUMBIA FALLS
EMPLOYEE ALLOCATION BY FUND

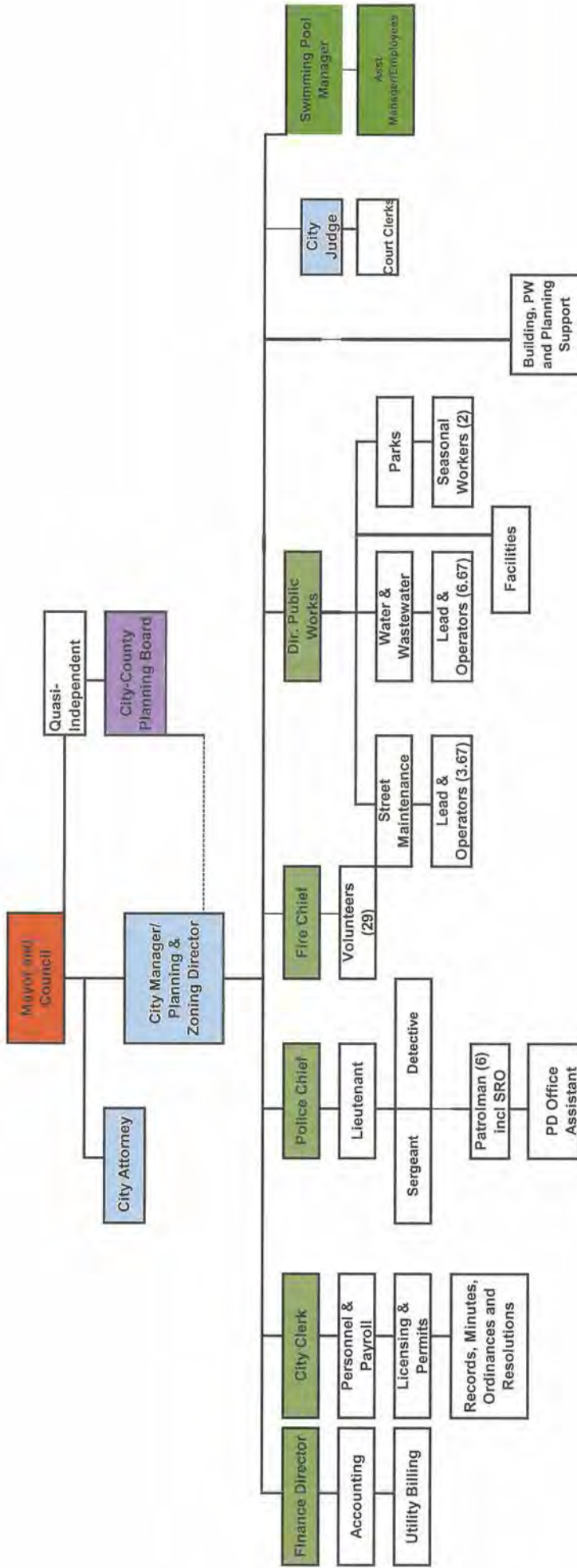
<u>FUND/Dept.</u>	<u>FTE 15-16</u>	<u>FTE 16-17</u>	<u>FTE 17-18</u>	<u>FTE 18-19</u>	<u>FTE 19-20</u>	<u>FTE 20-21</u>	<u>FTE 21-22</u>	<u>FTE 22-23</u>
General - Court	2.44	2.45	2.45	2.45	2.40	2.40	2.40	2.40
Admin	.48	.48	.33	.33	.33	.33	.33	.33
Finance	1.49	1.49	1.54	1.54	1.54	1.54	1.54	1.54
Facilities	.11	.11	.11	.11	.10	.10	.10	.10
Police	10.00	10.00	10.00	11.00	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	1.34	1.34	1.34	1.34	1.40	1.63	1.96
Pool	1.95	2.24	2.12	2.12	1.91	1.64	1.97	1.97
Trees	.13	.13	.11	.11	.11	.11	.11	.11
Flood Control	.03	.03	.03	.03	.03	.03	.03	.03
Planning/Zoning	.03	.03	.03	.03	.33	.33	.33	.33
Total General Fund	19.01	19.30	19.36	20.35	20.09	19.88	20.44	20.77
Bldg Code Enforcement Fund	.20	.20	.20	.20	.46	.46	.46	.46
Street Maintenance Fund	3.59	3.59	3.55	3.55	3.79	3.64	3.67	4.00
Water Fund	3.81	3.81	4.11	4.11	3.93	4.08	4.12	4.45
Sewer Fund	4.94	4.94	5.23	5.23	5.17	5.11	5.81	5.81
TOTAL FUNDS	31.55	31.84	32.71	33.70	33.44	33.17	34.50	35.49

Local Government Budget Calendar

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



CITY OF COLUMBIA FALLS
ORGANIZATIONAL CHART



City of Columbia Falls

TAXABLE VALUATION/MILL LEVY HISTORY AND ANALYSIS

Fiscal Year	Taxable Valuation	Increase (Decrease) From Prior Year	Previous Year Levy	Current Year Authorized Levy	Floated Mill - Up-(Down)	Current Year Actual Levy	Carry Forward Mills Available	Permissive Mills Voted Levy	Med. Levy	Total Mills
94-95	\$4,796,467	13.56%	98.862	84.166						84.166
95-96	4,795,349	-0.02%	84.166	95.078						95.078
96-97	4,441,767	-7.37%	95.078	97.972						97.972
97-98	4,656,914	4.84%	97.972	97.867						97.867
98-99***	4,718,500	1.32%	97.867	97.972						97.972
99-00	4,812,931	2.00%	97.972	103.774	5.802	103.777	(0.003)	16.600		120.377
00-01	4,119,153	-14.41%	103.774	134.260	30.486	119.465	14.795	14.798		134.263
01-02	4,108,543	-0.26%	134.260	129.960	(4.300)	123.686	6.274	10.577		134.263
02-03	4,128,276	0.48%	129.960	135.440	5.480	135.426	0.014	11.349	5.037	151.812
03-04	4,297,479	4.10%	135.440	139.790	4.350	136.607	3.183	15.813	7.929	160.348
04-05	4,870,116	13.32%	139.790	133.530	(6.260)	133.529	0.001	12.775	10.084	156.388
05-06	4,856,782	-0.27%	133.530	148.870	15.340	148.874	(0.004)	12.251	13.157	174.282
06-07	5,189,818	6.86%	148.870	149.910	1.040	149.910	0.000	12.548	19.345	181.803
07-08	5,507,947	6.13%	149.910	152.290	2.380	152.289	0.001	18.843	18.228	189.360
08-09	5,732,539	4.08%	152.290	154.440	2.150	154.440	0.000	23.447	21.905	199.792
09-10	5,850,970	2.07%	154.440	163.255	8.815	163.255	0.000	23.753	20.450	207.458
10-11	6,034,384	3.13%	163.255	166.790	3.535	166.788	0.002	23.071	17.466	207.325
11-12	6,183,419	2.47%	166.790	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	8,891,315	15.55%	181.290	164.410	(16.880)	157.854	6.556	8.574	25.319	191.747
22-23	8,969,364	0.88%	157.854	168.300	10.446	153.130	15.170	0.000	27.880	181.010

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? 15.170 Mills - This should balance with the carry-forward column total.

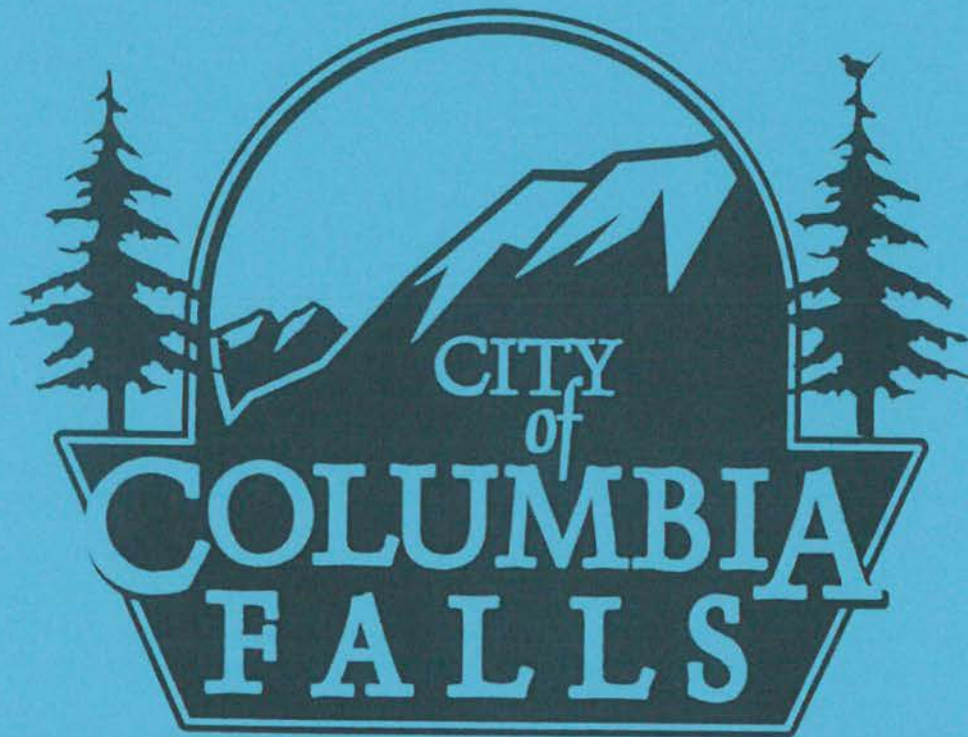
Voted/Judgement/Permissive Levies:

Fund 2372 Permissive Medical Levy 27.880

Fund 3020 GO Debt - Street Construction 0

CITY OF COLUMBIA FALLS

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



Fiscal Year Ending June 30, 2023

130 6th Street West
Columbia Falls, Montana 59912



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

PHONE (406) 892-4391

FAX (406) 892-4413

September 19, 2022

To the Citizens of Columbia Falls:

I am pleased to present the 2022-23 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.

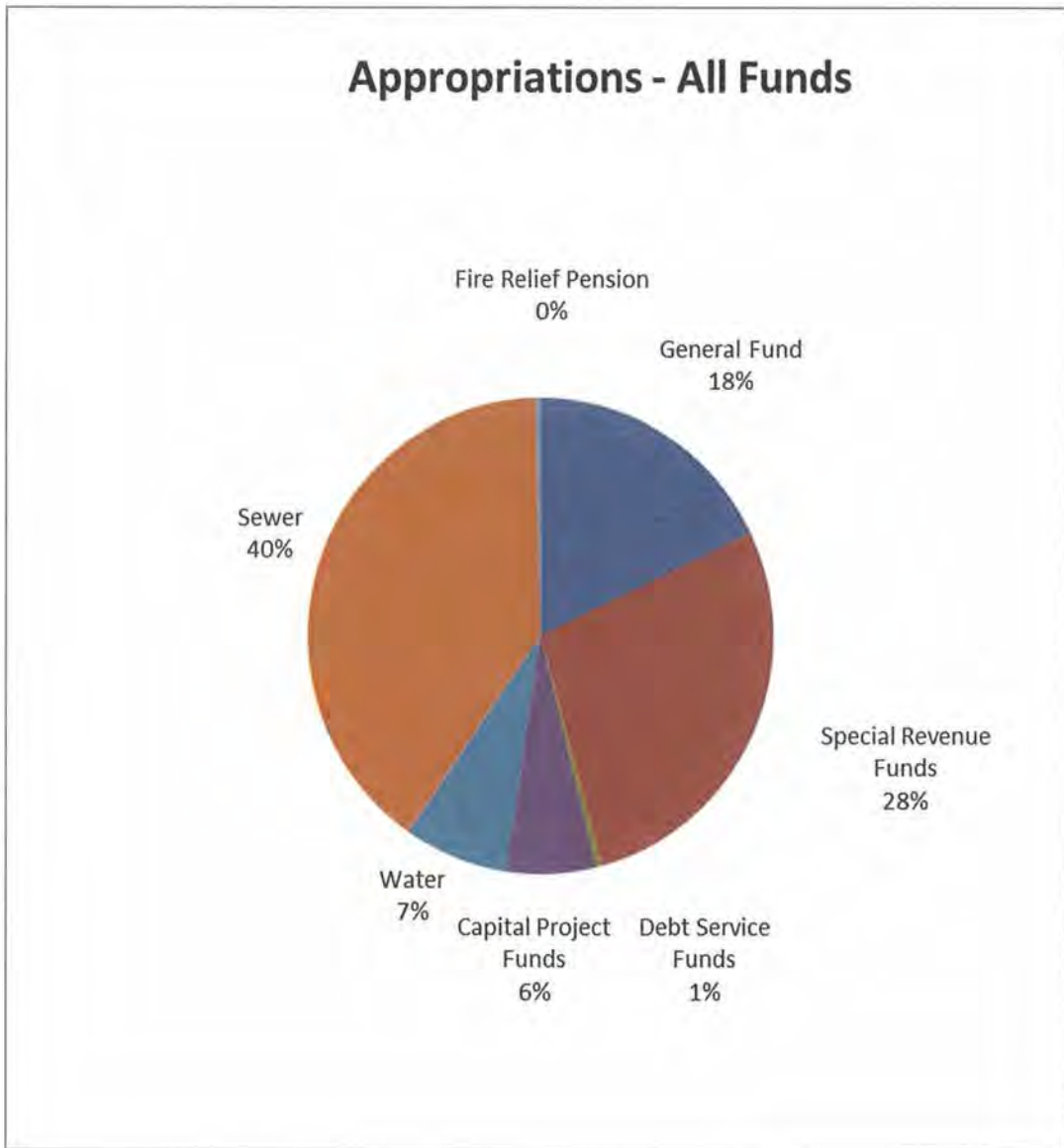
As a small-sized city, our annual appropriations are impacted notably by grants and capital projects. The 2023 FY capital projects total \$9.7 million including the \$5.5 million Wastewater System Project. This project is funded by \$1.21 million capital expansion funds, \$1.4 million in federal ARPA Funds, \$2 million competitive grant passed through the State of MT, and \$877k 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 \$761k in the Street Construction Fund to be used to improve the life of the most critical street in the City along with Special Gas Tax Funds in the amount of \$135k. The EDA project, 12th Ave West, is budgeted at \$1.2 million and is funded 50% by a federal grant, 25% by the developer and 25% by the City. The Urban Renewal District Fund will pay for 1st Ave W paving and parking improvements in the amount of \$167k as well as additional anticipated sidewalk and parking improvements. The total budget for Fund 2310 Tax Increment District (URD) is \$1.2million. Other large governmental capital projects include providing \$154k in matching funds for the Transportation Alternatives Grant recently approved by MDOT to construct the long-planned Railroad Street Sidewalk. The City Council also approved the installation of pickleball courts, a sand volleyball court and new playground improvements at Columbus Park, \$145k.

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 2022-2023
General Fund	\$ 3,665,000
Special Revenue Funds	\$ 5,740,109
Debt Service Funds	\$ 81,630
Capital Project Funds	\$ 1,281,584
Water	\$ 1,494,734
Sewer	\$ 8,238,336
Fire Relief Pension	\$ 67,627
Total	\$ 20,569,020



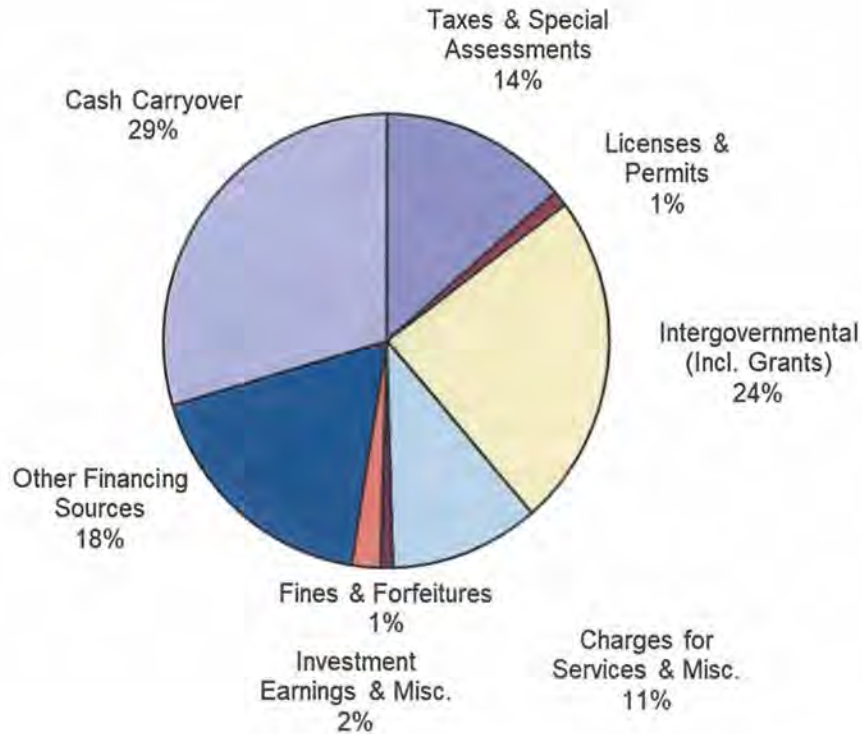
The 22-23 FY appropriations are \$2.63 million higher than last year's \$17.93 million budget. The complete analysis of the difference between the current year and prior year is as follows:

	FY 2022-23	FY 2021-22	Change
General Fund	\$ 3,665,000	\$ 3,518,157	\$ 146,843
Special Revenue Funds	\$ 5,740,109	\$ 3,593,997	\$ 2,146,112
Debt Service Funds	\$ 81,630	\$ 119,689	\$ (38,059)
Capital Project Funds	\$ 1,281,584	\$ 1,326,909	\$ (45,325)
Water	\$ 1,494,734	\$ 1,116,673	\$ 378,061
Sewer	\$ 8,238,336	\$ 8,191,571	\$ 46,765
Fire Relief Pension	\$ 67,627	\$ 69,134	\$ (1,507)
Total	\$ 20,569,020	\$ 17,936,130	\$ 2,632,890 12.80%

The total 22-23 FY revenues are as follows:

	FY 2022-2023		FY 2021-2022		Difference
					23 FY and 22 FY
Taxes & Special Assessments	\$ 2,807,865	13.65%	\$ 2,092,984	12.15%	\$ 714,881
Licenses & Permits	\$ 228,975	1.11%	\$ 287,425	1.67%	\$ (58,450)
Intergovernmental (Incl. Grants)	\$ 4,916,356	23.90%	\$ 4,859,982	28.21%	\$ 56,374
Charges for Services & Misc.	\$ 2,234,148	10.86%	\$ 2,172,560	12.61%	\$ 61,588
Fines & Forfeitures	\$ 183,300	0.89%	\$ 183,300	1.06%	\$ -
Investment Earnings & Misc.	\$ 431,661	2.10%	\$ 109,899	0.64%	\$ 321,762
Other Financing Sources	\$ 3,679,541	17.89%	\$ 3,280,353	19.04%	\$ 399,188
Cash Carryover	\$ 6,087,174	29.59%	\$ 4,240,627	24.62%	\$ 1,846,547
Total	\$ 20,569,020		\$ 17,227,130		\$ 3,341,890

Revenues - All Funds



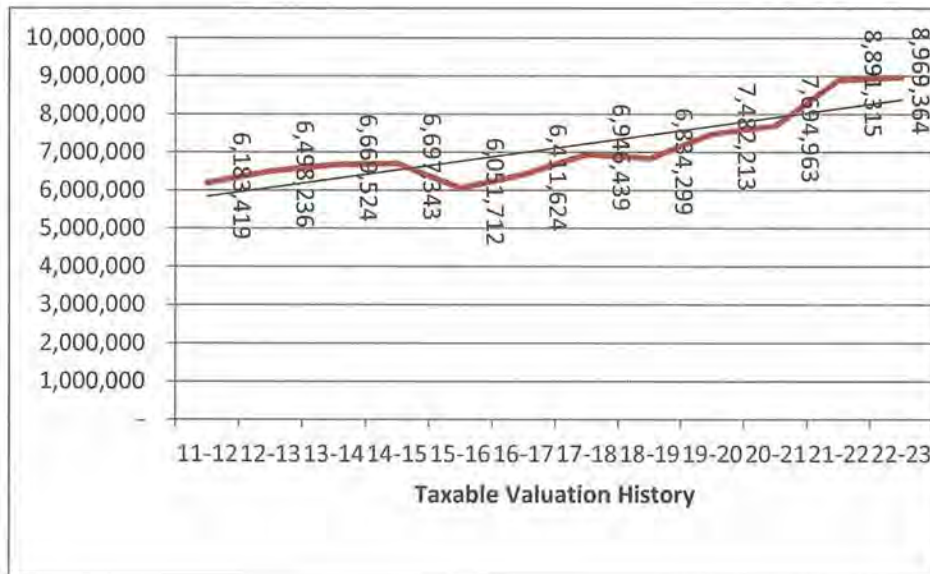
The 2022-23 FY revenues are \$3.3 million higher than the previous year's \$17,227,130. As with the appropriations, revenue sources are impacted by capital projects that are funded with grants, loans and operating transfers. Other Financing Sources increased \$399k due primarily to the Wastewater project Operating Transfer (\$1.13 million) and transfer of ARPA grant proceeds of \$1.5 million. Cash carryover increased by \$1.8 million to fund planned capital projects and operations.

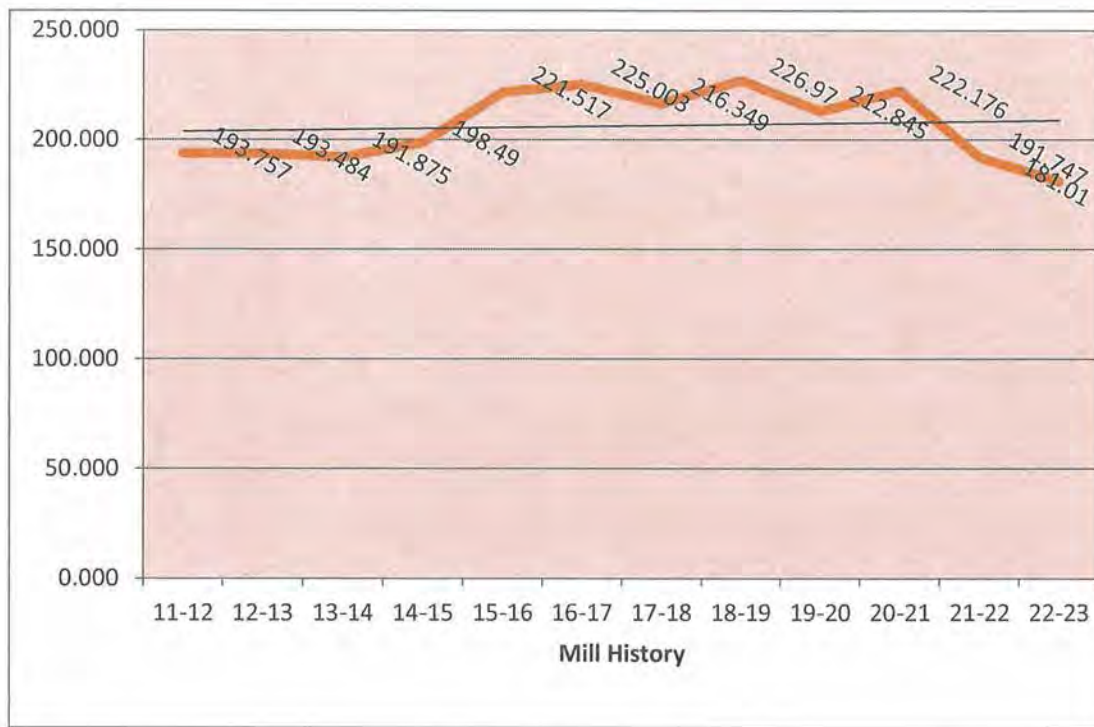
Property Tax revenues decreased by a slight dollar amount, \$81,339, as the City Council reduced the operating levy by 15.21 mills to account for the Resort Tax property tax rebate, \$136,435, 25% of the collections from the 2021-22 FY. For the second consecutive the Council adopted a reduced mill levy. The 22-23 FY mills, 181.01, are 10.737 mills less than the 21-22 Mill Levy of 191.747 mills. For each \$200,000 in taxable value, the city residential taxpayer will see a \$28.99 decrease in City Property Taxes:

Tax Impact:	Tax Value	22-23 Mills	21-22 Mills
\$200,000 Home	2,700	181.01	191.747
City Taxes		\$ 488.73	\$ 517.72
Reduction			\$ (28.99)

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 2023 FY amount includes a 3.588% growth increase as determined by the State Legislature. Unfortunately, this program is subject to legislative attack each session. For the 2023 FY, the City will receive \$814,712 allocated between the General Fund (\$806,089) and the Fire Relief Pension Fund (\$8,623). The Wastewater Fund will receive a \$2 million competitive grant from the State of MT, passed through federal funds as well as \$877K in HB 632 grant funds and the Water Fund will receive a \$143k competitive grant from the State of MT. Additionally, the City will receive a federal EDA grant in the amount of \$632k.

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 1.177% for the 2023 FY, resulting in \$24,842 new tax dollars. The City can also levy mills on the newly taxable property, certified at \$142,759. The tax dollars generated on the newly taxable property equal \$21,861. 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:





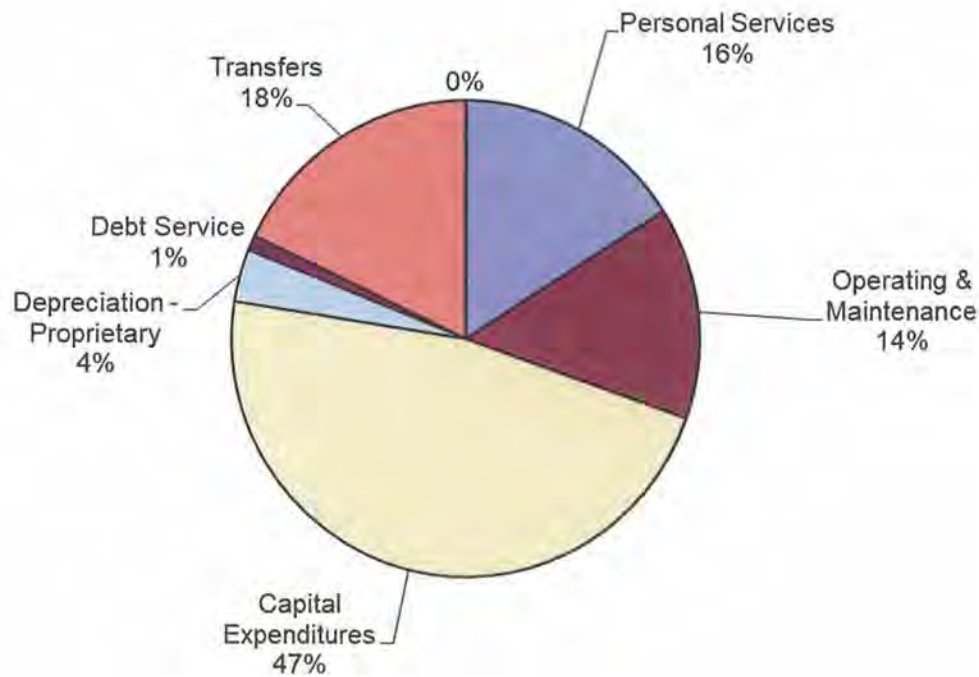
The City's certified taxable valuation for mill purposes increased 0.88% to a value of \$8,969,315 compared to last year's value of \$8,891,315. See the Tax Information Section of this Budget for detailed information on the makeup of the taxable valuation.

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

The 22-23 FY appropriations by object are as follows:

Personal Services	\$	3,288,018	15.99%
Operating & Maintenance	\$	2,963,492	14.41%
Capital Expenditures	\$	9,687,614	47.10%
Depreciation - Proprietary	\$	731,000	3.55%
Debt Service	\$	214,844	1.04%
Transfers	\$	3,684,052	17.91%
Total	\$	20,569,020	

Appropriations by Category- All Funds



The City's strength comes from the dedicated employees working in each of the City's departments. City Council voted to add an additional police officer in the 2019 FY, the first police officer addition in over two decades and adjusted the positions in the 22 FY to add a Lieutenant. The City Council approved hiring 3 full time firefighters in the 23 FY. The expense of the firefighters is not included within this budget. The City submitted a federal SAFER grant request to help pay for the three firefighters. The City is waiting to hear if we will receive grant funding. The Council has reserved \$192,000 in the Resort Tax Fund and the Rural Fire District has a budget placeholder to pay 1/3 of the cost of the firefighters. A budget amendment for the firefighters will be made upon learning the final funding source. This budget adds a full-time "floater" position in Public Works. That position is split between Water, Streets and Parks. Personal Services costs are \$3,288,018 City-wide for the 35.49 FTE, making up 15.99% of the budget appropriations. Capital expenditures in the amount of \$9,687,614 make up 47.10% of the budget, due to the capital projects described above. Operations and maintenance items including supplies, small equipment, contracted services, and utilities total \$2,963,492 and make up 14.41% of the budget appropriations. Operating transfers total \$3,684,052, 17.91%, of the total budget appropriations.

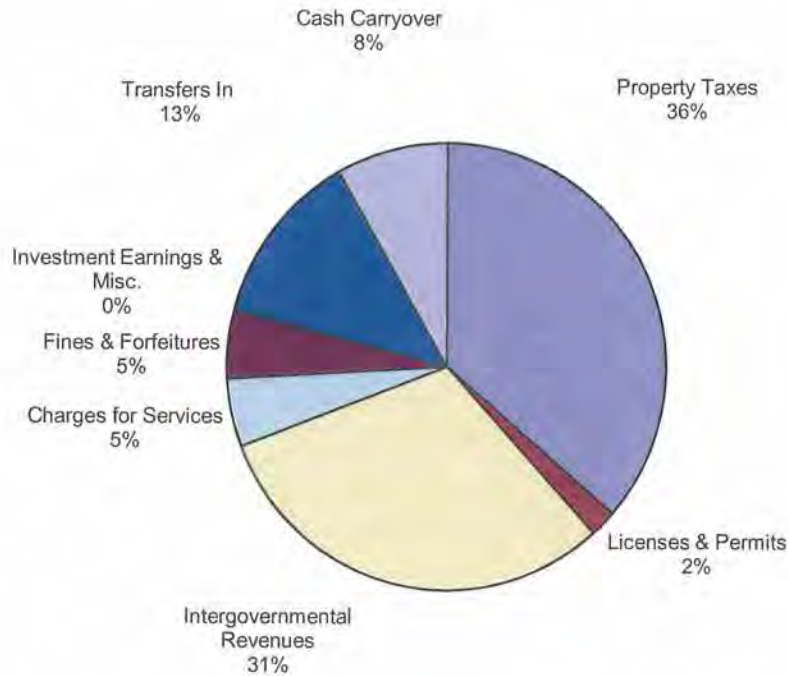
Detailed expenditures by fund, activity and object are included within the budget document.

General Fund Analysis:

As the main operational fund of the City and representing 18% of the City's expenditures, the General Fund activity is summarized below beginning with revenues:

	22-23 FY		21-22 FY	Change 22 & 23 FY
Property Taxes	\$ 1,331,428	36%	\$ 1,358,051	\$ (26,623)
Licenses & Permits	\$ 71,475	2%	\$ 76,675	\$ (5,200)
Intergovernmental Revenues	\$ 1,132,704	31%	\$ 1,091,109	\$ 41,595
Charges for Services	\$ 180,710	5%	\$ 163,710	\$ 17,000
Fines & Forfeitures	\$ 177,300	5%	\$ 177,300	\$ -
Investment Earnings & Misc.	\$ 5,000	0%	\$ 5,000	\$ -
Transfers In	\$ 465,883	13%	\$ 182,831	\$ 283,052
Cash Carryover	\$ 300,500	8%	\$ 463,481	\$ (162,981)
Total	\$ 3,665,000	100%	\$ 3,518,157	\$ 146,843

General Fund Revenues

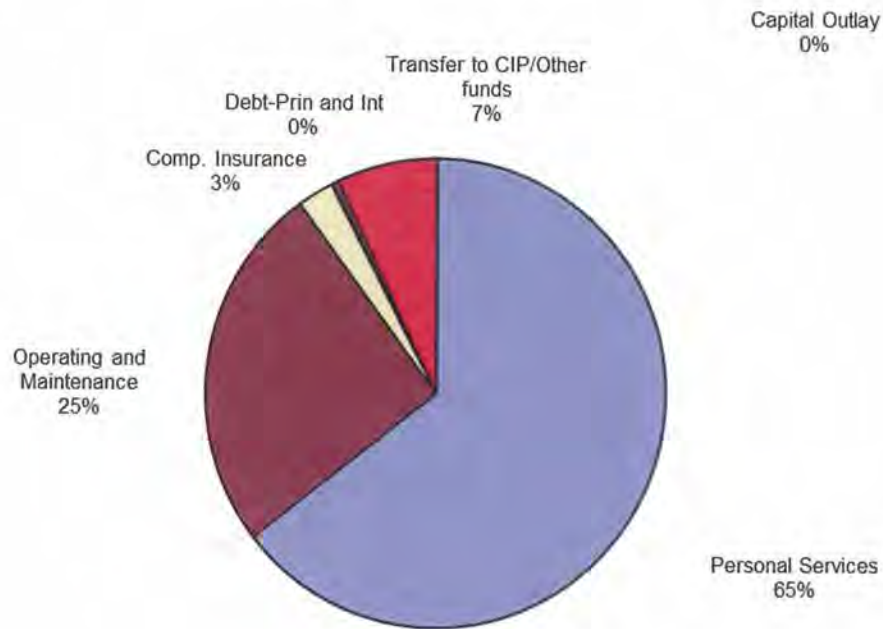


The General Fund is supported 36% by Property Taxes and 31% by Intergovernmental Revenues. State Entitlement revenue is \$806,089. Other significant Intergovernmental Revenues include \$249,163 in State contributions to the Police and Fire Retirement Funds, MPORS and FURS. The state contributes 32.61% 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 8% of the revenues this year and 13% of the revenues last year. Fines and Forfeitures have remained stable.

General Fund expenditures by object:

Personal Services	\$	2,362,945	64.47%
Operating and Maintenance	\$	930,817	25.40%
Comp. Insurance	\$	93,579	2.55%
Capital Outlay	\$	4,000	0.11%
Debt-Prin and Int	\$	15,777	0.43%
Transfer to CIP/Other funds	\$	257,882	7.04%
Total	\$	3,665,000	

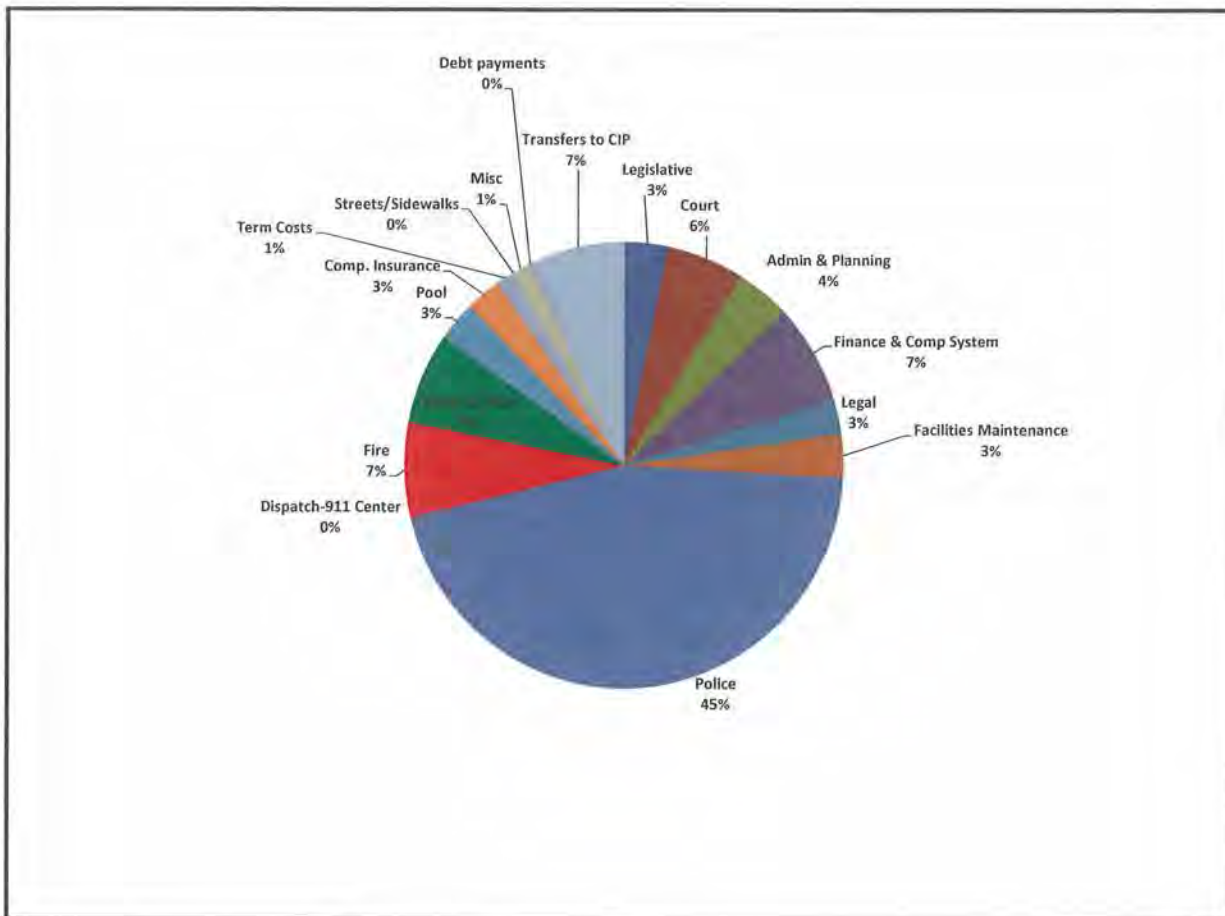
GENERAL FUND EXPENDITURES



The General Fund consists of Police, Fire, Court, Administration, Finance, Planning and Zoning, Parks and Pool and supports 58.5% of the City's total employees. There is an additional 1/3 employee for the Parks portion of the Public Works Floater position. 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. The Council has anticipated hiring 3 full-time firefighters as noted above. 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 a 4% increase in the 23 FY budget. The Police Department had the largest increase, 12.8%, \$189,215, over the prior year budget. Operating transfers were reduced by 33.9%, \$129,128.

	2022-2023	2021-2022	2020-2021	Change		Change		%
				20 and 21 FY	21 and 22 FY	22 and 23 FY	Change	Change
Legislative	\$ 119,755	\$ 114,382	\$ 150,151	\$ 63,527	\$ (35,769)	\$ 5,373	\$ 5,373	4.7%
Court	\$ 207,436	\$ 196,273	\$ 188,561	\$ 10,415	\$ 7,712	\$ 11,163	\$ 11,163	5.7%
Admin & Planning	\$ 146,941	\$ 136,449	\$ 124,573	\$ 13,326	\$ 11,876	\$ 10,492	\$ 10,492	7.7%
Finance & Comp System	\$ 265,936	\$ 249,371	\$ 228,115	\$ 19,539	\$ 21,256	\$ 16,565	\$ 16,565	6.6%
Legal	\$ 91,943	\$ 87,085	\$ 80,226	\$ (28,472)	\$ 6,859	\$ 4,858	\$ 4,858	5.6%
Facilities Maintenance	\$ 115,980	\$ 113,246	\$ 110,930	\$ 1,354	\$ 2,316	\$ 2,734	\$ 2,734	2.4%
Police	\$ 1,662,041	\$ 1,472,826	\$ 1,410,587	\$ 110,491	\$ 62,239	\$ 189,215	\$ 189,215	12.8%
Dispatch-911 Center	\$ -	\$ -	\$ 135,070	\$ 5,507	\$ (135,070)	\$ 0	\$ 0	
Fire	\$ 251,326	\$ 238,886	\$ 223,412	\$ (8,939)	\$ 15,474	\$ 12,440	\$ 12,440	5.2%
Parks & Trees	\$ 241,128	\$ 201,828	\$ 146,099	\$ (78,369)	\$ 55,729	\$ 39,300	\$ 39,300	19.5%
Pool	\$ 107,806	\$ 106,854	\$ 85,872	\$ 828	\$ 20,982	\$ 952	\$ 952	0.9%
Comp. Insurance	\$ 93,579	\$ 86,846	\$ 87,571	\$ 4,824	\$ (725)	\$ 6,733	\$ 6,733	7.8%
Term Costs	\$ 50,500	\$ 50,500	\$ 50,500	\$ -	\$ -	\$ 0	\$ 0	0.0%
Streets/Sidewalks	\$ -	\$ 23,750	\$ -	\$ -	\$ 23,750	\$ -23,750	\$ -23,750	-100.0%
Misc	\$ 42,770	\$ 42,598	\$ 46,951	\$ (20,050)	\$ (4,353)	\$ 172	\$ 172	0.4%
Debt payments	\$ 15,777	\$ 16,053	\$ 16,108	\$ (712)	\$ (55)	\$ -276	\$ -276	-1.7%
Transfers to CIP	\$ 252,082	\$ 381,210	\$ 468,000	\$ 204,073	\$ (86,790)	\$ -129,128	\$ -129,128	-33.9%
Total	\$ 3,665,000	\$ 3,518,157	\$ 3,552,726	\$ 297,342	\$ (34,569)	\$ 146,843	\$ 146,843	



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 \$1,281,584 and include Street Construction, Parks Projects and Equipment replacement.

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, 2022. Based on the 5-year amortization, the City provides \$67,627 in funding for this pension fund.

The 22-23 Fiscal Year Budget is respectfully submitted to the Mayor and Council for final approval on September 19, 2022. Line-item adjustments can be approved by the City Manager except for personnel and capital outlay items pursuant to the adopted Budget Resolution #1883.

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 may 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", with a long horizontal flourish extending to the right.

Susan M. Nicosia, CPA, MPA
City Manager

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2023

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.

CITY OF COLUMBIA FALLS
Revenue Budget Report — MultiYear Actuals
For the Year: 2022 - 2023

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	1,198,522	1,246,758	1,315,140	1,319,900	1,356,051	97%	1,329,428		1,329,428	98%
23 FY max levy \$1,509,544, net of \$136,435 from Resort Tax - 25% of 22FY collections, less \$44,0051 to Fire Relief - balance - \$1,465,863 less resort tax = \$1,329,428 Inflation adj 1.77% - \$24,842, newly taxable \$21,861, MAX # of mills = 168.30 per 15-10-420, MCA levied 153.13 for General (148.22) and Fire Relief (4.91) 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										
311020 Personal Property Taxes w/ real taxes	25,926	21,394	25,937	52,582	0	***%			0	0%
311030 Motor Vehicle Taxes	53				0	0%			0	0%
312000 Penalty & Interest on	2,142	3,236	2,504	3,093	2,000	155%	2,000		2,000	100%
Group:	1,226,643	1,271,388	1,343,581	1,375,575	1,358,051	101%	1,331,428	0	1,331,428	98%
320000 LICENSES AND PERMITS										
322010 Alcoholic Beverage based on permit sales	6,888	6,375	6,763	7,388	6,675	111%	6,475		6,475	97%
322020 Professional Business contractors/plumbers/bldgs/elec.	7,565	9,275	9,103	9,503	9,000	106%	9,000		9,000	100%
322030 General Business Licenses	9,000	10,245	12,695	15,063	11,000	137%	12,000		12,000	109%
323060 Non-Exclusive Cable TV approx \$12,000 per quarter - up on 20-21 due to growth, Covid, more people at home, drop in services (streaming services available for elss)	51,624	47,963	53,018	44,749	50,000	89%	44,000		44,000	88%
Group:	75,077	73,858	81,579	76,703	76,675	100%	71,475	0	71,475	93%
330000 INTERGOVERNMENTAL REVENUES										
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	2,117	0	***%			0	0%
331081 DNRC Forestry Grant/ VFA subject to annual grant request				3,045	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	546	19,500	3%	10,080		10,080	52%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
					21-22	21-22	22-23	22-23	22-23	22-23
331179 Alcohol Compliance Check	1,100	1,900	1,500	1,500	1,500	100%	1,500		1,500	100%
331991 CARES/ARPA GRANT		137,925	495,809		0	0%			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	5,789	6,811	17,065	5,063	13,000	39%	13,104		13,104	101%
\$11,679 2023 FY grant (matches expenditures) 22 FY grant - \$16,000 (state accts for \$ on fed'l fiscal year, Oct 1, 2022 - Sept 30, 2023 - 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 &	20,750	18,975	18,559	15,998	18,500	86%	16,000		16,000	86%
per DOR records - Glacier Lanes removed machines during 20-21 FY remodel										
335230 State Entitlement	715,037	740,334	765,604	778,198	777,446	100%	806,089		806,089	104%
2023 FY 3.588% increase (\$28,196.26) plus HB 303 Reimb. (753.39) - \$814,712.54 Total = Fire Relief - \$8623, General Fund - 806,089 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										
336020 State On-Behalf	180,340	195,354	196,838	205,974	225,813	91%	249,163		249,163	110%
Police regular wages, 29.37% = \$222,738 Fire regular wages, 32.61% = \$26,425										
337340 Flathead County (EMS)	8,078	7,250	7,215	9,018	7,600	119%	9,018		9,018	119%
expenditures = revenues - \$9,018										
337350 Flathead County (SRO)	20,000	25,000	20,000	20,000	20,000	100%	20,000		20,000	100%
agreement in place FC Commissioners reduced 2019 and 2021 FY payments by \$5,000 without amending interlocal agreement and County Admin. indicated FC would only pay \$20k for 22 FY and forward										
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:	975,690	1,162,040	1,595,953	1,049,208	1,091,109	96%	1,132,704	0	1,132,704	103%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
341000 General Miscellaneous	3,440	1,773	245	7,414	200	***%	500		500	250%
add'l fees due to demand for finger prints, also added \$25 noise permit fee										
341070 Planning and Zoning Fees	11,481	23,008	38,383	41,642	25,000	167%	40,000		40,000	160%
planning activity increasing, contracted planner costs covered with fees - fees raised effective 1/1/20										
342020 Special Fire Protection	85,643	90,000	90,000	90,000	90,000	100%	95,000		95,000	106%
\$90,000 CF Rural Fire District - based on Budget \$5,000 CFAC contract - will pay w/staff and bldgs still in place										
342021 Fire Protective	14,050	23,182	34,439	12,624	25,000	50%	18,000		18,000	72%
% of bldg permits - 20% of bldg permit fee per Ord. - based on School bldgs, commercial activity and housing starts										
346030 Swimming Pool User Fees	8,373	6,188	8,881	9,689	8,000	121%	8,500		8,500	106%
Daily fees - charged \$2/per person due to COVID restrictions, continued thru 22 FY and 23 FY, including punch cards										
346031 Parks Use Permits/Fees	2,367	1,400	2,600	3,000	2,000	150%	2,000		2,000	100%
fees affected by COVID - less events/park use in 20 FY, busy in 21 FY, not slowing down in 22 FY or 23 FY										
346032 Pool Concession Fees	607	456	182	624	200	312%			0	0%
pop machine deleted in June 2022										
346033 Swim Lessons	5,392	2,280	3,821	8,926	4,000	223%	6,500		6,500	163%
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 and 2022 - lessons full										
346034 Individual Swim Pass	950	568	1,026	888	1,000	89%	900		900	90%
Sales reduced due to COVID summer of 20, high demand in 21 FY										
346035 Lap Swim Pass	694	624	304	344	300	115%	300		300	100%
increase in lap swim - noon and 5 pm, not scheduled on sat or sunday but can make lap lane available during open swim if space										
346036 Family Swim Pass	7,425	2,545	9,050	9,185	7,500	122%	8,000		8,000	107%
No swim team in 2020 summer - COVID restrictions in place										
346037 Pool Parties	925	700	500	625	500	125%	1,000		1,000	200%
min. \$200/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:	141,387	152,724	189,441	184,971	163,710	113%	180,710	0	180,710	110%
350000 FINES AND FORFEITURES										
351030 City Courts Fines &	147,726	157,810	197,455	206,757	170,000	122%	170,000		170,000	100%
23 FY - cases caught up, down 2 officers 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: 2022 - 2023

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
351031 Court Fines Surcharge	7,600	6,775	6,627	7,308	6,500	112%	6,500		6,500	100%
351034 Court Administration	1,151	793	945	1,031	800	129%	800		800	100%
Group:	156,477	165,378	205,027	215,096	177,300	121%	177,300	0	177,300	100%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,		466		504	0	***%			0	0%
365000 Contributions and NW Energy contributed \$\$ for Trees since Urban Forestry Grants cut by \$500 in 2019 FY	1,000			3,035	0	***%			0	0%
365040 Cash in Lieu of restricted cash held for Diane Road trees/sidewalks, not reoccurring	24,184				0	0%			0	0%
366000 Miscellaneous Includes \$47,545 for 1927 9th ST W DEA, city will hold in restricted funds until water/sewer mains are extended	2,421	508	1,939	47,857	0	***%			0	0%
367000 Sale of Junk/Old Supplies		429			0	0%			0	0%
Group:	27,605	1,403	1,939	51,396	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings avg int earnings .32% (STIP)	18,586	16,615	4,824	8,491	5,000	170%	5,000		5,000	100%
Group:	18,586	16,615	4,824	8,491	5,000	170%	5,000	0	5,000	100%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating Transfer in PML - \$215,834 Transfer in from Resort Tax - PD - \$108,157 Transfer in from Resort Tax - Gen'l Admin (software and audit) - \$5,457 Transfer in from Resort Tax - Prop tax relief - 25% of collections - \$136,435	116,491	148,257	168,446	158,798	182,831	87%	465,883		465,883	255%
Group:	116,491	148,257	168,446	158,798	182,831	87%	465,883	0	465,883	254%
Fund:	2,737,956	2,991,663	3,590,790	3,120,239	3,054,676	102%	3,364,500	0	3,364,500	110%
Grand Total:	2,737,956	2,991,663	3,590,790	3,120,239	3,054,676		3,364,500	0	3,364,500	

CITY OF COLUMBIA FALLS
Expenditure Budget Report — MultiYear Actuals
For the Year: 2022 - 2023

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	21-22	21-22	21-22	22-23	22-23	22-23	22-23	22-23
410100	LEGISLATIVE SERVICES										
110	Salaries and Wages Mayor \$400/month, Council members - \$200/month	19,200	19,200	19,200	19,200	19,200	100%	19,200		19,200	100%
140	Employer Contributions	2,105	2,174	2,200	2,227	2,250	99%	2,255		2,255	100%
210	Office Supplies primarily paid from 410500		72			100	0%	100		100	100%
212	Small Equipment < \$5,000 chairs/council chamber - \$2,500 enhanced sound system - \$20K		85			2,500	0%	22,500		22,500	900%
220	Operating Supplies flowers, flags, host meetings	421	1,264	221	268	500	54%	500		500	100%
331	Legal Notices grant sponsorships - CDBG hearings - EDA		372			800	0%	800		800	100%
335	Membership & Dues MT League - \$2,360, MWED - \$500, Taxpayers Assn \$100, Chamber \$175, MT Tax Foundation - \$60	2,669	2,798	2,905	3,032	3,200	95%	3,200		3,200	100%
380	Training & Certification League conference, Exec forum, regional meetings	741	211		325	1,200	27%	1,200		1,200	100%
390	Other Purchased Services support of non-profit bldg permits		100			2,000	0%	2,000		2,000	100%
399	Other Contracted Services Grant sponsorships/contracted services = \$5,000 Christmas lights - \$3000 NOVEMBER 2023 - ELECTION -actual \$8,958 2021 election (place holder) Quiet Zone Engineering - Bal \$10,845 bal 6/30/22 Railpros for Quiet Zone - \$6,000 GG Path engineering - \$31,200 balance (orig. \$39K) Planning - MLCT - \$2,800	19,895	19,062	150,348	79,065	82,632	96%	68,000		68,000	82%
	Account:	45,031	45,338	174,878	104,117	114,382	91%	119,755	0	119,755	105%
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 = \$10,616 (census 5,308)	6,811	6,835	7,082	7,374	7,572	97%	8,294		8,294	110%
120	Overtime	47	13	31	68	43	158%	96		96	223%
140	Employer Contributions	1,550	1,584	1,541	1,476	1,525	97%	1,678		1,678	110%

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		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
180	Health Insurance	1,833	1,876	1,840	2,028	2,054	99%	2,220		2,220	108%
220	Operating Supplies saws and pruning tools				130	500	26%	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 (22 FY includes Urban Forestry grant)		3,425	2,815	9,640	5,000	193%	5,000		5,000	100%
	Account:	10,241	13,733	13,309	20,716	17,224	120%	18,318	0	18,318	106%
410132	Arbor Day (Tree Board)										
390	Other Purchased Services grant funds - installation trees and materials to plant per contracted services	1,185		2,360	1,590	1,200	133%	1,200		1,200	100%
	Account:	1,185		2,360	1,590	1,200	133%	1,200	0	1,200	100%
410360	CITY COURT										
110	Salaries and Wages 2023 FY: .80 FTE Judge .80 FTE lead clerk .80 FTE Civil court clerk	112,709	121,602	128,206	133,832	134,024	100%	141,214		141,214	105%
140	Employer Contributions	19,918	21,543	22,712	23,559	23,250	101%	24,500		24,500	105%
180	Health Insurance	11,597	11,631	12,413	12,458	12,413	100%	13,488		13,488	109%
190	Deferred Comp 2 @ .80 FTE	7,376	7,376	7,602	7,387	7,376	100%	9,024		9,024	122%
210	Office Supplies	1,910	2,004	2,373	1,711	3,000	57%	3,000		3,000	100%
212	Small Equipment < \$5,000 chairs	1,260		408	1,263	1,000	126%	1,000		1,000	100%
310	Postage & Freight	1,369	1,882	1,973	1,882	2,000	94%	2,000		2,000	100%
335	Membership & Dues MT Magistrate - \$200 MT Justice - \$35/clerk - \$70	270	270	270	200	270	74%	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	1,470	3,016	2,516	2,714	3,240	84%	3,240		3,240	100%

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		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
355	Data Processing Services	295	395	790		0	0%			0	0%
	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										
363	Office Maintenance/Agreem	37				0	0%			0	0%
	copy machine - plus overruns (9,000 add'l copies in 2017 FY); no longer used										
380	Training & Certification	2,442	877	1,610	1,590	4,000	40%	4,000		4,000	100%
	for required training - placeholder for return to travel training										
390	Other Purchased Services	604	109	616	25	3,200	1%	3,200		3,200	100%
	Includes \$2,500 jurors, meals etc for trials physicals outside of MMIA wellness, flu shots										
399	Other Contracted Services			71	330	2,500	13%	2,500		2,500	100%
	\$2,000 substitute judge chair cleaning \$250 \$320 interpreter/other										
	Account:	161,257	170,705	181,560	186,951	196,273	95%	207,436	0	207,436	106%
410365	CITY COURT PROSECUTION										
350	Legal Services/Contract	34,358	37,787	41,421	42,033	42,741	98%	43,084		43,084	101%
	per contract - 3% or CPI-U 2022, added additional \$4,800 subject to negotiation due to OPD practices previously										
399	Other Contracted Services					500	0%	500		500	100%
	witness, expert testimony										
	Account:	34,358	37,787	41,421	42,033	43,241	97%	43,584	0	43,584	101%
410400	ADMINISTRATIVE SERVICES										
110	Salaries and Wages	28,071	29,474	32,620	34,756	33,753	103%	35,388		35,388	105%
140	Employer Contributions	4,887	5,092	5,690	6,500	5,833	111%	6,184		6,184	106%
180	Health Insurance	504	782	7,164	7,191	7,164	100%	7,815		7,815	109%
190	Deferred Comp	1,079	1,034	2,125	6,533	6,533	100%	6,860		6,860	105%
	per contract										
335	Membership & Dues	770	783	869	1,190	1,191	100%	1,300		1,300	109%
	ICMA \$1,009, 1/2 GFOA \$80, GOSMA \$150										
345	Phone & Fax	852	851	695	635	900	71%	700		700	78%
	VOIP and verizon hot spot										
354	Engineering/Consulting		30			5,000	0%	5,000		5,000	100%
	personnel, negotiations										

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		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
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 training only	4,277	-205	602	2,101	4,000	53%	4,000		4,000	100%
390	Other Purchased Services mngr meetings, prizes for fitness program, Flu shot, city physical			2		400	0%	400		400	100%
	Account:	40,440	37,841	49,767	58,906	64,774	91%	67,647	0	67,647	104%
410500	DEPT. OF FINANCE										
110	Salaries and Wages	87,511	94,416	100,891	92,809	91,672	101%	97,442		97,442	106%
120	Overtime OT reduced with 10 hour work schedules	540	494	579	753	937	80%	742		742	79%
140	Employer Contributions	14,914	15,825	16,014	16,367	16,059	102%	17,158		17,158	107%
180	Health Insurance	21,230	22,013	26,067	21,160	21,055	100%	22,932		22,932	109%
190	Deferred Comp	161	154	410	2,580	2,542	101%	2,942		2,942	116%
210	Office Supplies includes legislative, administrative	2,107	3,609	2,005	2,322	3,200	73%	3,200		3,200	100%
212	Small Equipment < \$5,000 chairs, printers		882	545	559	2,500	22%	2,500		2,500	100%
220	Operating Supplies	225	222	60	62	200	31%	200		200	100%
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 2023 FY	967	2,366	672	608	2,400	25%	2,400		2,400	100%
330	Subscriptions & Books code (after legislative session) for city clerks office	50	436	209	970	400	243%	970		970	243%
331	Legal Notices public hearings except planning, employment ads and grant notices	2,720	7,281	13,267	5,169	14,000	37%	14,000		14,000	100%
335	Membership & Dues GFOA, MMCTFOA, MSCPA	640	565	160	280	900	31%	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	3,226	3,148	1,703	1,367	2,200	62%	1,400		1,400	64%
353	Audit 2023 FY - will include 21 (6,068) and 22 FY audit fees, plus filing fee - \$1,800	5,184	4,834	2,100	7,100	14,000	51%	20,000		20,000	143%

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		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
355	Data Processing Services Plan it software		550	550	575	650	88%	650		650	100%
360	Maintenance & Repair		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 \$1,009, SID \$359, 1/3 cloud - total = 7,226 includes \$1,187 for Sales Tax Module maint. Copiers maint agreement - \$3,700 Etime - \$975 (FY 22 - sales tax software \$4658 overdrew line item)	6,799	8,090	10,510	15,431	13,056	118%	13,000		13,000	100%
380	Training & Certification annual league, MMCTFOA, staff training	3,426	755	1,870	2,623	3,500	75%	3,500		3,500	100%
390	Other Purchased Services shredding of documents, bank fees	956	468	315	1,070	1,500	71%	1,500		1,500	100%
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)	2,611	1,312	7,184	3,861	6,000	64%	6,000		6,000	100%
	Account:	153,267	167,495	185,111	175,666	196,771	89%	211,436	0	211,436	107%
410580	Computer Systems & Programs										
212	Small Equipment < \$5,000 computer replacement, incl misc parts - per schedule	5,917	360	10,735	4,667	15,500	30%	15,500		15,500	100%
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 21- still being billed for both Rec'd refund for overcharge in July 2022	3,334	4,800	5,615	9,961	5,600	160%	6,000		6,000	107%
355	Data Processing Services 365 conversion - \$6,000 First Call server maintenance/virus/trouble shooting - \$20,400 Survey Monkey - \$210 SSL certificate on city website \$150 Godaddy - \$30 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	20,509	20,755	30,624	27,852	31,000	90%	32,500		32,500	105%
360	Maintenance & Repair			281		500	0%	500		500	100%
942	Replacement Machinery/Equ 21 FY included scanner/plotter paid from COVID Cares Act			16,305		0	0%			0	0%
	Account:	29,760	25,915	63,560	41,480	52,600	79%	54,500	0	54,500	104%

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		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
411000 PLANNING & ZONING											
110	Salaries and Wages 8% city mnrg - administrator PW/Planning/Bldg Clerk- .25 FTE	16,610	17,974	19,256	18,280	20,072	91%	20,733		20,733	103%
120	Overtime	56	33	6		155	0%	424		424	274%
140	Employer Contributions 8% city mngr, 25% Planning/bldg/pw clerk	2,857	3,083	3,343	3,356	3,538	95%	3,750		3,750	106%
180	Health Insurance 8% city mngr, 25% pw/planning/bldg clerk	1,944	2,016	3,742	2,367	3,661	65%	1,866		1,866	51%
190	Deferred Comp	258	247	508	2,093	1,560	134%	3,048		3,048	195%
210	Office Supplies	166	205	438	300	300	100%	300		300	100%
310	Postage & Freight Letters for Admin CUP included	278	345	518	1,320	750	176%	1,400		1,400	187%
331	Legal Notices plat, CUP hearings - more activity	661	867	1,746	1,746	2,500	70%	2,500		2,500	100%
350	Legal Services/Contract 3% or CPI-U increase in January per contract	3,064	3,147	3,242	3,339	3,339	100%	3,473		3,473	104%
380	Training & Certification floodplain training, comm dev planning training	313	8			800	0%	800		800	100%
390	Other Purchased Services recording fees on planning decisions, 21 fy included \$2,800 refund of fees paid in prior year for app never submitted	2,113	1,890	5,861	4,553	3,000	152%	5,000		5,000	167%
399	Other Contracted Services Sands Surveying - \$85/hr plus mileage for contracted services	29,084	29,647	28,819	33,189	32,000	104%	36,000		36,000	113%
	Account:	57,404	59,462	67,479	70,545	71,675	98%	79,294	0	79,294	111%
411100 LEGAL SERVICES											
330	Subscriptions & Books w/legislative session		350		350	350	100%	350		350	100%
350	Legal Services/Contract 2% or CPI-U increase in Jan	16,973	17,432	17,955	20,334	18,494	110%	23,009		23,009	124%
351	Litigation Services based on current activity	23,493	12,985	16,969	8,169	25,000	33%	25,000		25,000	100%
	Account:	40,466	30,767	34,924	28,853	43,844	86%	48,359	0	48,359	110%

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		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
411200	FACILITIES ADMINISTRATION										
110	Salaries and Wages % of PW Director for supervision, contracted janitorial services	7,353	7,283	7,321	7,685	7,774	99%	8,163		8,163	105%
140	Employer Contributions	1,616	1,610	1,510	1,370	1,476	93%	1,475		1,475	100%
180	Health Insurance	2,123	2,044	1,636	2,189	2,181	100%	2,379		2,379	109%
210	Office Supplies	33	151	75	3	75	4%	75		75	100%
212	Small Equipment < \$5,000 small items and tools - vacuum - \$1,000 Chairs - PW conference area PW/finance veri desks	1,016	1,301	707	1,780	3,000	59%	3,000		3,000	100%
220	Operating Supplies	256	451	303	1,305	1,000	131%	1,400		1,400	140%
224	Janitorial/Cleaning Suppl	3,762	4,893	5,339	5,981	5,500	109%	6,500		6,500	118%
231	Gas & Oil mower, snow	197	56	84	121	200	61%	200		200	100%
240	Repair & Maintenance Supp	315	125	893	1,426	1,500	95%	1,500		1,500	100%
340	Utility Services garbage - reduced city hall pickup in 2019 FY	799	957	892	926	920	101%	968		968	105%
341	Electric Utility	4,333	4,228	4,373	5,235	4,900	107%	5,300		5,300	108%
342	Water & Sewer	2,310	1,842	1,670	1,986	2,500	79%	2,500		2,500	100%
344	Gas Utility	4,269	4,804	6,376	6,645	6,400	104%	6,400		6,400	100%
345	Phone & Fax	339	327	150	149	200	75%	200		200	100%
354	Engineering/Consulting misc projects					5,000	0%	5,000		5,000	100%
360	Maintenance & Repair City hall sprinkler system repairs/upgrade - conduit to blvds (moved to bldg capital fund - requires T/O of General \$6k)	9,909	2,458	75	2,801	2,500	112%			0	0%
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 City Hall paint - 23 FY	12,654	13,768	3,802	16,372	21,000	78%	22,000		22,000	105%
380	Training & Certification boiler certification/cleaning class	70		35	35	120	29%	120		120	100%

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		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
390	Other Purchased Services Lock maint, misc	267	351	212	202	900	25%	800		800	100%
399	Other Contracted Services Contract w/406 Cleaning - \$3,600/month, incl River's Edge Park bathroom, \$43,200; window cleaning City hall and fire Hall - \$3k 21 FY included contract for T.B. Account:	36,349 87,970	36,448 83,097	49,945 85,398	50,458 106,669	46,200 113,246	109% 94%	48,000 115,980		48,000 115,980	104% 102%
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 Account:	1,180 1,180	1,180 1,180	1,305 1,305	1,180 1,180	2,360 2,360	50% 50%	2,360 2,360		2,360 2,360	100% 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.	568,873	620,022	635,229	688,526	728,720	94%	850,877		850,877	117%
120	Overtime short staffed due to vacancy first part of year, CBA changed over time at 84 hours instead of 86	44,654	50,238	63,932	64,902	62,886	103%	64,152		64,152	102%
121	Overtime - STEP matches w/grant revenue, \$13k plus empl costs thru 9/30, new contract 10/1 - 9/30/23, short officers, can only work mandatory shifts	5,307	6,793	16,579	4,813	13,104	37%	13,104		13,104	100%
122	Overtime - Stonegarden includes employer costs for budgeting, rev = exp			5,146	546	19,152	3%	10,080		10,080	53%
140	Employer Contributions	119,112	134,198	131,278	132,571	143,210	93%	166,642		166,642	116%
145	Police-State Contribution 29.37% Police wages, does not include OT or Shift diff only Police regular wages \$758,387	157,556	169,817	172,869	180,808	200,646	90%	222,738		222,738	111%
180	Health Insurance 9 employees with health coverage, addl family coverage or change in coverage selected; city increased to approx 90% of cost	122,885	147,319	142,475	135,113	160,248	84%	175,668		175,668	110%
190	Deferred Comp 2 empl on def comp	11,480	9,840	13,940	12,968	14,760	86%	11,280		11,280	76%
210	Office Supplies incl \$1,200 paper cost for Digiticket	3,790	4,479	3,811	5,349	4,000	134%	5,000		5,000	125%

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		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		21-22	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
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 22 FY purchased needed tasers 23 FY - Wifi/Cloud storage system for Watchguard (upgrade storage/download capabilities) - \$15k misc small items	4,182	13,746	5,401	16,771	16,200	104%	20,000		20,000	123%
220	Operating Supplies includes ammo (duty and practice), taser cartridges	6,174	11,746	6,224	2,514	6,800	37%	6,500		6,500	96%
226	Clothing/Uniforms vest replacement 2 per year plus safety equipment and badges; eligible for grant funding through DOJ for compliant vests	214	2,554	3,336	675	3,000	23%	3,000		3,000	100%
231	Gas & Oil	21,259	18,241	17,993	27,391	21,000	130%	30,000		30,000	143%
232	Vehicle Parts	745	1,411	524	82	1,000	8%	1,000		1,000	100%
310	Postage & Freight includes evidence shipping	443	405	357	744	600	124%	800		800	133%
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	3,509	9,620	5,983	4,527	6,000	75%	6,000		6,000	100%
341	Electric Utility brown shed	487	493	492	482	500	96%	500		500	100%
344	Gas Utility brown shed - cold winter	1,260	943	818	832	1,000	83%	1,500		1,500	150%
345	Phone & Fax Centurylink phones lines plus verizon, including laptop wifi's for field use	13,735	13,557	12,653	12,349	14,000	88%	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	11,693	9,938	5,253	5,399	7,500	72%	7,500		7,500	100%
360	Maintenance & Repair intoxilizer	126		35	475	500	95%	500		500	100%

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For the Year: 2022 - 2023

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Old
		18-19	19-20	20-21	21-22	21-22	21-22	22-23	22-23	22-23	22-23
361	Motor Vehicle M & R tires, maintenance	16,000	18,105	17,873	13,533	16,000	85%	16,000		16,000	100%
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	8,502	4,568	5,443	3,950	4,000	99%	4,000		4,000	100%
366	Building Maintenance & Re				193	0	***%			0	0%
380	Training & Certification min 40 hours per officer, supervisor training	17,379	13,184	3,133	9,274	20,000	46%	20,000		20,000	100%
390	Other Purchased Services exam investigation, flu shots, physicals, etc	4,450	2,010	1,450	7,616	4,000	190%	7,200		7,200	180%
399	Other Contracted Services labor contract (1,404) background checks and testing services	2,467	1,829	3,898	1,827	4,000	46%	4,000		4,000	100%
Account:		1,146,282	1,280,047	1,278,125	1,334,230	1,472,826	91%	1,662,041	0	1,662,041	113%
420160	COMMUNICATIONS/DISPATCH										
399	Other Contracted Services 22 FY - citizens voted county-wide levy to fund 911 center - Council reduced City levy to account for county-wide levy	124,281	129,563	135,069		0	0%			0	0%
Account:		124,281	129,563	135,069		0	***%	0	0	0	0%
420400	FIRE PROTECTION & CONTROL										
110	Salaries and Wages 5% increase Fire Chief	69,868	87,441	73,500	77,174	77,175	100%	81,034		81,034	105%
140	Employer Contributions includes \$800 volunteer work comp	14,677	19,139	17,265	18,677	17,840	105%	19,596		19,596	110%
146	Fire-State Contribution 32.61% of salary = matches revenue	22,784	25,537	23,968	25,166	25,167	100%	26,425		26,425	105%
180	Health Insurance	14,496	16,611	21,384	21,465	21,384	100%	23,328		23,328	109%
210	Office Supplies	750	344	219	25	350	7%	350		350	100%
212	Small Equipment < \$5,000	6,238	6,970	261	2,405	2,500	96%	2,500		2,500	100%
220	Operating Supplies incl new hose \$3,000 est.	4,877	4,101	4,384	1,997	6,700	30%	6,700		6,700	100%
226	Clothing/Uniforms 3 sets turnouts, boots, helmets - \$9,000, wildland gear, update helmets, boots	6,349	8,650	18,394	4,273	13,000	33%	13,000		13,000	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim:	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
231	Gas & Oil	4,108	3,741	3,487	6,885	4,300	160%	7,000		7,000	163%
232	Vehicle Parts	474	708	1,494	1,000	1,500	67%	1,500		1,500	100%
240	Repair & Maintenance Supp	249	267	69	754	300	251%	500		500	167%
310	Postage & Freight	230	216	106	199	200	100%	200		200	100%
330	Subscriptions & Books code book updates	165	547	125	161	250	64%	250		250	100%
335	Membership & Dues NFPA \$175, MT State Fire chiefs \$75, Vol Fire assn - \$55	250	250	285	305	300	102%	305		305	102%
341	Electric Utility rural hall - added wtr supply, orig elec bill had been pd by city out of street lighting in error	3,247	3,604	3,470	3,646	3,500	104%	3,500		3,500	100%
342	Water & Sewer	384	385	404	403	420	96%	420		420	100%
344	Gas Utility rural - propane - switched vendors before winter	6,176	5,299	5,813	5,466	6,600	83%	7,000		7,000	106%
345	Phone & Fax eliminated rural hall phone in 20/21 and hot spot	3,388	2,594	2,074	2,085	2,200	95%	2,200		2,200	100%
355	Data Processing Services		49	75		300	0%	300		300	100%
360	Maintenance & Repair fire ext service \$400, SCBA air compressor service \$2800	4,660	4,795	2,803	4,069	3,000	136%	4,500		4,500	150%
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	10,001	9,402	14,176	20,729	15,000	138%	20,000		20,000	133%
366	Building Maintenance & Re Carson Bros contract Kenco Security contract - moved to facilities	1,911	1,656	1,139	1,688	1,500	113%	2,000		2,000	133%
380	Training & Certification Driving training \$1,500 Code training and misc training \$1,000 Lexipol/fire Rescue 28 people - \$1,800	2,151	1,256	365	5,375	4,300	125%	6,000		6,000	140%
390	Other Purchased Services physicals, fit tests \$1,500, immunizations Active 911 - \$400 add'l cost for background checks on volunteer Fireman	3,917	2,990	3,029	2,832	3,000	94%	3,200		3,200	107%
394	Sampling & Testing pumper testing \$1,200, SCBA flow tests \$2500, hose testing 4,200	4,949	8,549	7,290	7,357	7,500	98%	7,500		7,500	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
399	Other Contracted Services	1,931	2,386	2,300	4,141	3,000	138%	3,000		3,000	100%
	Rural - snow removal - \$125/each visit										
	Rural - mowing - \$100/125/each visit										
	pest control \$745										
940	New Machinery & Equipmen			7,992	10,000	10,000	100%			0	0%
	22 FY Extracation/Jaws equipment - Assn and Rural to contributed										
	Account:	188,230	217,487	215,873	228,277	231,286	99%	242,308	0	242,308	105%
420730	Emergency Medical Services										
212	Small Equipment < \$5,000		1,779			2,600	0%	3,018		3,018	116%
	expenditures = revenues \$59,018										
220	Operating Supplies	56	366			2,000	0%	3,000		3,000	150%
380	Training & Certification	1,496	455	1,059	1,952	3,000	65%	3,000		3,000	100%
940	New Machinery & Equipmen		6,505			0	0%			0	0%
	Account:	1,552	9,105	1,059	1,952	7,600	26%	9,018	0	9,018	119%
430200	ROAD & STREET SERVICES										
212	Small Equipment < \$5,000				19,686	20,000	98%			0	0%
	8 flashing speed signs - mounted in school zones, Glacier Gateway 4th Ave W, High School 6th Ave. West, Ruder - 12th Ave West, 13th - High School - begin/end each street \$2,500 each										
354	Engineering/Consulting					3,750	0%			0	0%
	Misc - Traffic Calming with WGM (in addition to Transportation Plan - \$3,750) project planning budgeted in Fund 2500, 4040 or TIF/URD										
	Account:				19,686	23,750	83%	0	0	0	0%
430400	Transit Systems										
300	Purchased Services	5,500	5,500	5,500	5,500	5,500	100%	5,500		5,500	100%
	City contribution to Eagle Transit										
	Account:	5,500	5,500	5,500	5,500	5,500	100%	5,500	0	5,500	100%
431100	WEED CONTROL										
220	Operating Supplies	49	100			0	0%			0	0%
	Account:	49	100			0	***%	0	0	0	0%
431200	Flood Control-High Hazard Dam										
110	Salaries and Wages	2,163	2,142	2,153	2,260	2,287	99%	2,401		2,401	105%
	allocated, portion of regular salaries										
140	Employer Contributions	475	474	444	403	434	93%	434		434	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
180	Health Insurance	624	601	481	644	642	100%	700		700	109%
380	Training & Certification					225	0%	225		225	100%
399	Other Contracted Services			7,339	10,513	16,500	64%	16,500		16,500	100%
	Dam maintenance - clean approx 2 mile ditch annually \$8k, - \$12k per quote 22 FY Cedar Creek retaining wall rehab - \$4,500 Dam inspection - June 2020 - no longer provided by state - contract with HDR - \$8,146 - needed every 5 years										
	Account:	3,262	3,217	10,417	13,820	20,088	69%	20,260	0	20,260	101%
440600	ANIMAL CONTROL SERVICES										
300	Purchased Services	4,250	4,250	4,250	4,250	4,250	100%	4,250		4,250	100%
	contract w/FC sheriff office										
	Account:	4,250	4,250	4,250	4,250	4,250	100%	4,250	0	4,250	100%
460400	PARK & RECREATION SERVICES										
110	Salaries and Wages	47,723	43,614	51,449	66,236	69,112	96%	88,997		88,997	129%
	includes 2 park workers April - Oct 2 1/2 st crew, FW dir and 1/3 hours of full-time "floater" added 2nd floater (split parks, streets and water) in 23 FY										
120	Overtime	152	77	448	936	1,014	92%	696		696	69%
140	Employer Contributions	11,087	9,845	10,858	12,393	13,859	89%	16,689		16,689	120%
180	Health Insurance	2,595	2,981	4,243	6,847	10,009	68%	16,128		16,128	161%
190	Deferred Comp			19	115	0	***%			0	0%
210	Office Supplies	33	6	23		50	0%	50		50	100%
212	Small Equipment < \$5,000	412	541	187	6,177	1,000	618%	5,000		5,000	500%
	mower, misc hand tools										
220	Operating Supplies	2,045	1,246	5,466	3,468	5,000	69%	5,000		5,000	100%
	Signs, fountain										
221	Chemicals	964	58		33	500	7%	500		500	100%
	park weed chemicals and fertilizer (stubborn weeds/more land) will evaluate - weed control agreement w/FC - can get chemicals from FC, no fee										
224	Janitorial/Cleaning Suppl	765	206	835	382	850	45%	850		850	100%
225	Recreation Supplies	6,608	1,021	6,351	314	5,500	6%	5,500		5,500	100%
	picnic tables, grass seed, benches, 2019 FY included equip replacement at Marantette, 21 FY included drinking fountains for Hoerner and Columbus										

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
226	Clothing/Uniforms hard hats, vests	108	103	151	197	200	99%	200		200	100%
231	Gas & Oil	2,592	2,289	2,257	2,916	2,800	104%	3,300		3,300	118%
232	Vehicle Parts	91	64	217	965	500	193%	1,000		1,000	200%
240	Repair & Maintenance Supp	3,970	1,531	3,099	2,260	4,500	50%	4,500		4,500	100%
340	Utility Services garbage	533	636	646	827	660	125%	900		900	136%
341	Electric Utility	5,172	4,633	4,579	5,642	5,400	104%	6,000		6,000	111%
342	Water & Sewer irrigation system installation assisting w/water usage, also had very hot July	11,551	10,562	14,055	11,954	15,000	80%	15,000		15,000	100%
345	Phone & Fax	339	346	134		250	0%	250		250	100%
354	Engineering/Consulting 2020 FY WGM Group - River's Edge Park Plan completion 23FY - Fishing stand/pier engineering, bathroom engineering, FEMA PA Grant will cover engineering costs for River's Edge Park restoration project	22,470	20,040			0	0%	10,000		10,000	*****%
360	Maintenance & Repair Repair BB Court - \$5,800	384	1,274	936	1,583	1,500	106%	7,600		7,600	507%
361	Motor Vehicle M & R	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	0%	3,000		3,000	100%
390	Other Purchased Services beaver removal, fire ext, etc, (removed bathroom cleaning from contract - city staff cleaning Marantette bathroom)	1,308	325	3,371	155	10,250	2%	4,000		4,000	39%
397	Equipment Rental		213			250	0%	250		250	100%
399	Other Contracted Services SD 6 Recreation - \$6,000 (not used in 2021 FY) porta-potty rental \$5,000 Path Crack Filling/repair - \$10K	36,719	12,392	9,319	40,860	31,000	132%	25,000		25,000	81%
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		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		39,832		0	0%			0	0%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		18-19	19-20	20-21	21-22	21-22	21-22	22-23	22-23	22-23	22-23
Account:		169,746	119,037	159,121	164,260	183,404	90%	221,610	0	221,610	121%
460445 SWIMMING POOL											
110	Salaries and Wages incl 2% hours for Water dept and 1% for water op for 3 mos maint., 1.94 FTE for 2023 FY - based on opening/closing dates,	30,006	31,407	35,045	39,821	45,684	87%	49,503		49,503	108%
120	Overtime	3,955	929	1,995	4,504	8,634	52%	4,800		4,800	56%
140	Employer Contributions	5,694	5,611	4,692	4,569	5,726	80%	5,566		5,566	97%
180	Health Insurance prorated ins - wtr op allocated to Pool	490	491	370	261	310	84%	337		337	109%
210	Office Supplies	147	181	39	38	200	19%	200		200	100%
212	Small Equipment < \$5,000 umbrellas, chair replacement		407	393	46	1,000	5%	1,000		1,000	100%
220	Operating Supplies	852	2,202	1,079	1,500	2,500	60%	2,500		2,500	100%
221	Chemicals 19-20 included \$2,348 sand replacement and chemicals	5,585	13,133	8,978	5,368	9,000	60%	9,000		9,000	100%
224	Janitorial/Cleaning Suppl	82	23		556	200	278%	800		800	400%
225	Recreation Supplies mat replacement, kick boards, water toys					1,500	0%	1,500		1,500	100%
226	Clothing/Uniforms	161	480	428	1,294	600	216%	1,500		1,500	250%
240	Repair & Maintenance Supp Pool vendor recommending replacement of all gutter - \$9,800 - \$10,800 - @\$28/each, replace as needed, not ordering \$10,000 worth of gutter replacement Gutter grating - \$400, minor parts (2016 FY included replacing master water meter at pool) filter valve replacement - \$350 (2018 FY included painting \$5,800 and water line parts \$2,800) repl vacuum hose 75" - 2" hose 2021 FY - replace 3" meter, pumps	1,244	1,570	7,354	5,727	6,000	95%	6,000		6,000	100%
335	Membership & Dues red cross - \$200 annual plus cost of certification new Health Dept license - \$200	200	200	400	200	400	50%	400		400	100%
341	Electric Utility	2,521	2,447	2,213	3,042	3,000	68%	3,000		3,000	100%
342	Water & Sewer	2,328	2,462	1,747	1,185	2,400	49%	2,400		2,400	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
344	Gas Utility	4,872	4,535	4,757	4,807	5,100	94%	5,200		5,200	102%
345	Phone & Fax have to pay to put phone on "vacation"	610	382	390	509	400	127%	600		600	150%
360	Maintenance & Repair Gutter replacement \$9,800 - \$10,800 (not completing see 240)	155	1,475	261	721	2,500	29%	2,500		2,500	100%
366	Building Maintenance & Re Need floor painted and painting in facility (24 FY - roof repairs)	449	10			5,000	0%	5,000		5,000	100%
380	Training & Certification CPO - every 3 years, Red cross every year	114	827	1,779	1,385	2,200	63%	1,500		1,500	68%
390	Other Purchased Services pool ads for staff, boiler license	531	31	143	31	300	6%	500		500	100%
399	Other Contracted Services		167	90		0	0%			0	0%
940	New Machinery & Equipmen Need vacuum replacement - auto vacuum-\$7 K - swim team to help raise funds					4,000	0%	4,000		4,000	100%
Account:		59,996	68,970	72,153	74,564	106,854	70%	107,806	0	107,806	101%
490500	Other Debt Service Payments										
610	Principal Fire Truck - city share - \$115,365 orig. 8/31/2012 Outstanding June 30, 2022 = \$6,047.15 paid off Aug 2022 Aug - \$6,047.15 Total prin Intercap = \$6,047.15 2020 FY - \$34,000 Loan on Aerial - city share from CCT - 10 year payback - outstanding \$25,815.81 6/30/22 Jan 2023 principal = \$1,803.31 June 2023 principal = \$1,806.19 total prin = \$3,609.50 plus \$6,000 extra prin (intercap pd off in August)	11,675	14,990	15,187	15,725	15,726	100%	15,658		15,658	100%
620	Interest Fire truck - 1.50% Aug 22 payment, with autopay Aug - 44.98 total intercap interest = \$44.98 2020 FY - added \$34,000 Loan from CCT for Aerial city share; int @ 0.32% for 2023 FY Jan 2023 int - \$38.41 June 2023 int - \$35.53 total internal loan int = \$77.47	1,597	1,829	919	327	327	100%	119		119	36%
Account:		13,272	16,819	16,106	16,052	16,053	100%	15,777	0	15,777	98%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
510100	SPECIAL ASSESSMENTS										
540	Special Assessments	8,677	8,547	8,546	7,895	8,700	91%	8,700		8,700	100%
	water shop garbage added to SW assessment; increase in street maintenance, Kreck Riverside Park added to ST lighting 22 FY										
	Account:	8,677	8,547	8,546	7,895	8,700	91%	8,700	0	8,700	100%
510300	ORDINANCE CODIFICATION/CONSULTANTS										
300	Purchased Services		2,200	1,700	1,700	1,700	100%	1,700		1,700	100%
	Municode Self publishing option - will pay \$1,700 annual fee, completed update in 2020 FY - paid \$1,700 annual fee and \$500 for database conversion, city staff prepared 13 new ordinances with all code changes to facilitate conversion, otherwise it was \$18/per page (saved \$1,000's)										
	Account:		2,200	1,700	1,700	1,700	100%	1,700	0	1,700	100%
510330	Comprehensive Liability Insurance										
510	Insurance	66,559	77,746	82,570	81,846	81,846	100%	88,579		88,579	108%
	22-23 Property program - \$27,725.25 22-23 Liab program - \$60,853 21-22 Property Program - \$22,886.50 20-21 Liab program - \$62,093 (mod factor from 1.14 to 1.13 - \$zero rebate in 2021 21-22 Liab program - \$58,959, mod factor dropped to 1.01, no rebate										
519	Deductible Reserve/Small	1,584		872	1,000	5,000	20%	5,000		5,000	100%
	Account:	68,143	77,746	83,442	82,846	86,846	95%	93,579	0	93,579	108%
510620	TERMINATION COSTS										
100	Personal Services					50,000	0%	50,000		50,000	100%
170	Employee Incentive Progra	166				500	0%	500		500	100%
	Account:	166				50,500	0%	50,500	0	50,500	100%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds	210,860	263,926	701,600	374,841	381,210	98%	252,082		252,082	66%
	Based on funding available Transfer to: 4020 General Equip - \$69K 4010 Parks Improvements - \$54,047 (subject to amt available) 4040 Streets Imp - \$123,035 4000 Bldg Improvements - \$6k - city hall/fire hall irrigation										
	Account:	210,860	263,926	701,600	374,841	381,210	98%	252,082	0	252,082	66%
	Fund:	2,666,825	2,879,834	3,594,033	3,168,579	3,518,157	90%	3,665,000	0	3,665,000	104%
	Grand Total:	2,666,825	2,879,834	3,594,033	3,168,579	3,518,157		3,665,000	0	3,665,000	

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2023

B. SPECIAL REVENUE FUNDS

(2000)

Summary of Appropriations by Fund and Object

Revenue by Source
Expenditure by Function, Activity and Object

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 2100 Resort is new this year to account for the Resort Tax activity pursuant to the voter approval in June 2020. The City Council delayed the collection of the tax from October 2020 to October 2021 due to the Covid pandemic. 25% of the 9-months collected between October 2021 and June 30, 2022 was applied to property tax relief and is reflected in the General Fund. See the notes on the detailed budget pages for Fund 2100 Resort Tax for further information.

09/29/22
21:04:20

CITY OF COLUMBIA FALLS
Summary of Appropriations by Fund and Object
For the Year: 2022 - 2023
For Funds 2000 - 2999

Page: 1 of 1
Report ID: A120

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2100 RESORT TAX					250,049	250,049
2310 TAX INCREMENT DISTRICT FUND			10,000	1,107,920	100,000	1,217,920
2372 PERMISSIVE MEDICAL LEVY					280,244	280,244
2394 BUILDING CODE ENFORCEMENT FUND		35,397	120,128	50,000		213,213
2400 SPECIAL LIGHTING DISTRICT FUND			51,466			51,466
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND		286,295	135,016			499,437
2700 CEDAR CREEK TRUST				93,083		93,083
2820 GAS TAX FUND			70,009		23,337	93,346
2821 Special Road/Street Allocation Program				135,072		135,072
2917 CRIME VICTIMS ASSISTANCE FUND			6,000			6,000
2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM						143,389
2959 EDA				1,251,414		1,251,414
2991 ARPA of 2021					1,505,476	1,505,476
Total:		321,692	392,619	2,637,489	2,159,106	5,740,109

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2100 RESORT TAX

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget

310000 TAXES										
315110 Resort Tax - Lodging 21-22 plus July receipts - \$35k				18,918	0	***%	53,686	_____	53,686	*****%
315120 Resort Tax - Bar & 21-22 receipts plus July receipts \$106k				256,052	0	***%	362,655	_____	362,655	*****%
315130 Resort Tax - Retail 21-22 fy plus July receipts \$138k				243,483	0	***%	381,524	_____	381,524	*****%
Group:				518,453	0	***%	797,865	0	797,865	*****%
Fund:				518,453	0	***%	797,865	0	797,865	*****%

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2100 RESORT TAX

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
						21-22	21-22	22-23	22-23	22-23	22-23
521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfers to Other Funds					0	0%	250,049		250,049	*****
	Transfer to General:										
	Property tax relief - 25% - \$136,435										
	Transfer to PD - \$108,157										
	Transfer for software/audit - \$5,457										
	NOTE: 22 FY Funds held in reserve - \$268,404										
	Fire Department - \$192,000										
	Other Infrastructure - \$76,404										
	Account:					0	***%	250,049	0	250,049	*****
	Fund:					0	0%	250,049	0	250,049	*****

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2310 TAX INCREMENT DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
	21-22	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
310000 TAXES										
311010 Real Property Taxes	289,800	456,551	436,206	579,179	0	***%			0	0%
to be determined after levies set and amount determinable. appropriations based on planned expenditures and resources on hand at June 30th										
311020 Personal Property Taxes	13,063	10,505	22,951	20,948	0	***%			0	0%
w/reals										
312000 Penalty & Interest on	547	1,318	936	1,930	900	214%	900		900	100%
Group:	303,410	468,374	460,093	602,057	900	***%	900	0	900	100%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement				11,098	0	***%	11,098		11,098	*****%
Group:				11,098	0	***%	11,098	0	11,098	*****%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	2,556	5,334	3,100	4,861	2,000	243%	2,000		2,000	100%
Group:	2,556	5,334	3,100	4,861	2,000	243%	2,000	0	2,000	100%
Fund:	305,966	473,708	463,193	618,016	2,900	***%	13,998	0	13,998	482%

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2310 TAX INCREMENT DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		21-22	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
470300 ECONOMIC DEVELOPMENT											
354	Engineering/Consulting	4,595			5,700	10,000	57%	10,000		10,000	100%
	Engineering for alleyways, projects (Nucleus Ave. engineering) Jackola 5th St/Nucleus bulbout - \$5,200										
390	Other Purchased Services	58,482					0%			0	0%
399	Other Contracted Services	103,993					0%			0	0%
930	New Improvements/Misc.	196,955	12,877	1,177	211,854		1%	957,920		957,920	452%
	Downtown parking/curb/gutter/sidewalk, 1st Ave West angled parking (construction per bid - \$148,185)										
	5th St/Nucleus east/south bulb out - \$50K Alley and sidewalk improvements - \$75,000										
931	Project Engineering	38,495					0%	100,000		100,000	*****%
	downtown project engineering - 1st Ave West engineering 12% of Overlay project contract - \$157k - \$18,620										
940	New Machinery & Equipmen						0%	50,000		50,000	*****%
	Equipment for sidewalk plowing on Hwy 2 and Nucleus Ave - business core, in URD										
Account:	402,520		12,877	6,877	221,854	3%	1,117,920	0	1,117,920	504%	
521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfers to Other Funds				313,146	313,146	100%	100,000		100,000	32%
	T/O to 12th ST EDA project - accounting for RR										
Account:			313,146	313,146	100%	100,000	0	100,000	32%		
Fund:	402,520		12,877	320,023	535,000	60%	1,217,920	0	1,217,920	228%	

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2311 TEDD-INDUSTRIAL PARK

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget 21-22	Rec.	Budget 22-23	Change 22-23	Budget 22-23	Budget 22-23
310000 TAXES										
311010 Real Property Taxes	1,509	1,776	1,375	7,807	0	***%			0	0%
311020 Personal Property Taxes	65	-43	44	45	0	***%			0	0%
312000 Penalty & Interest on				40	0	***%			0	0%
Group:	1,574	1,733	1,419	7,892	0	***%	0	0	0	0%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement				962	0	***%			0	0%
Group:				962	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	58	73	23	42	0	***%			0	0%
Group:	58	73	23	42	0	***%	0	0	0	0%
Fund:	1,632	1,806	1,442	8,896	0	***%	0	0	0	0%

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2312 TEDD - COLUMBIA RISING IND PARK

Account	Actuals				Current	%	Prelim.	Budget	Final	%	
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget	
					21-22	21-22	22-23	22-23	22-23	22-23	
310000 TAXES											
311010 Real Property Taxes				35,722	0	***%				0	0%
Group:				35,722	0	***%	0	0		0	0%
330000 INTERGOVERNMENTAL REVENUES											
335230 State Entitlement				3,086	0	***%				0	0%
Group:				3,086	0	***%	0	0		0	0%
370000 INVESTMENT EARNINGS											
371010 Investment Earnings				83	0	***%				0	0%
Group:				83	0	***%	0	0		0	0%
Fund:				38,891	0	***%	0	0		0	0%

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Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget 21-22	Rec. 21-22	Budget 22-23	Change 22-23	Budget 22-23	Budget 22-23
2372 PERMISSIVE MEDICAL LEVY										
310000 TAXES										
311010 Real Property Taxes	120,237	165,229	221,539	219,211	225,118	97%	250,066		250,066	111%
Subject to max levy - 2023FY \$275,924 used cash/resources to reduce to \$250,066-27.88 mills										
Subject to max levy - 2022 FY \$ 238,811 Used cash/resources, \$10,090, to reduce to \$225,118 - 25.319 Mills										
311020 Personal Property Taxes	2,803	2,102	3,496	8,887	0	***%			0	0%
312000 Penalty & Interest on	226	379	379	518	200	259%	200		200	100%
Group:	123,266	167,710	225,414	228,616	225,318	101%	250,266	0	250,266	111%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement	2,041	2,100	2,155	2,301	2,155	107%	2,300		2,300	107%
Class 8 and Class 12 property adjustments - passed through Flathead County separate from other city mills, based on 12.08 mills 2014FY										
Group:	2,041	2,100	2,155	2,301	2,155	107%	2,300	0	2,300	106%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	1,116	666	108	178	100	178%	100		100	100%
Group:	1,116	666	108	178	100	178%	100	0	100	100%
Fund:	126,423	170,476	227,677	231,095	227,573	102%	252,666	0	252,666	111%
Grand Total:	126,423	170,476	227,677	231,095	227,573		252,666	0	252,666	

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2372 PERMISSIVE MEDICAL LEVY

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfers to Other Funds	148,186	190,608	222,674	213,551	237,663	90%	280,244		280,244	118%
	General Fund - \$215,834										
	St Maint Fund - \$64,410										
	Account:	148,186	190,608	222,674	213,551	237,663	90%	280,244	0	280,244	118%
	Fund:	148,186	190,608	222,674	213,551	237,663	90%	280,244	0	280,244	118%

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2394 BUILDING CODE ENFORCEMENT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
320000 LICENSES AND PERMITS										
323010 Building Permits	56,267	92,320	137,712	50,098	125,000	40%	90,000		90,000	72%
record building in 2018 and 2020 FY, buildable lots filling in, commercial bldg and school bldgs in 2020 and 2021 FY, continuing 23FY										
323012 Plumbing/Mechanical	19,996	28,482	17,724	22,868	20,000	114%	25,000		25,000	125%
based on housing starts in 2020, lg projects in 2019 and 2020 - school bldgs in 2021, commercial bldg planned										
323013 Signs & Demolition	1,038	1,779	2,246	501	2,000	25%	1,000		1,000	50%
no fee for demolition permits - all sign										
323014 Building Plan Review Fees	25,780	41,563	60,477	22,486	43,750	51%	31,500		31,500	72%
35% of bldg (\$)										
323020 Electrical Permits	11,815	16,706	21,185	9,254	20,000	46%	10,000		10,000	50%
school and commercial										
Group:	114,896	180,850	239,344	105,207	210,750	50%	157,500	0	157,500	74%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,		43	553	56	0	***%			0	0%
Group:		43	553	56	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	2,633	2,284	716	773	700	110%	500		500	71%
Group:	2,633	2,284	716	773	700	110%	500	0	500	71%
Fund:	117,529	183,177	240,613	106,036	211,450	50%	158,000	0	158,000	74%

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2394 BUILDING CODE ENFORCEMENT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
420500	PROTECTIVE INSPECTIONS										
210	Office Supplies	142	99	199	152	300	51%	300		300	100%
212	Small Equipment < \$5,000 pin locator, assistance with setbacks				31	1,500	2%	1,500		1,500	100%
220	Operating Supplies				17	200	9%	200		200	100%
330	Subscriptions & Books code books - copy of each code adopted by state and inspected by City - required by ARM		787			1,000	0%	1,200		1,200	120%
335	Membership & Dues ICC membership	135	135	145		145	0%	145		145	100%
341	Electric Utility paid by General Fund	-58				0	0%			0	0%
345	Phone & Fax shared line with public works - 50% allocated to bldg (4432)			193	183	500	37%	500		500	100%
351	Litigation Services					5,000	0%	5,000		5,000	100%
353	Audit fy 2017(Legislation not passed to do away with special purpose report, still required unless ARM changed by DOL Bldg Code Division); completion of 2021 FY audit (\$1k) and 2022 FY audit	1,350	1,200		1,000	3,800	26%	3,800		3,800	100%
355	Data Processing Services First Call contract paid out of General, specific service for building permits to be paid out of here				145	400	36%	400		400	100%
380	Training & Certification				417	750	56%	750		750	100%
390	Other Purchased Services				955	0	***%			0	0%
398	Bldg Inspection Svcs 65% of Bldg permit revenues (min. \$2,000/month) Est 2023 FY rev = \$156,500 X 65% = \$101,725, plus 2 months minimum	74,140	116,832	154,192	70,223	139,688	50%	105,725		105,725	76%
399	Other Contracted Services education fee .005 - Est 2022 - Rev = \$121,500 fee = 608 - to be paid semi-annually per ARM	410	669	998	395	844	47%	608		608	72%
940	New Machinery & Equipmen allocated portion of Trailblazer replacement - used by PW clerk for pin locates, setback review, site visits - \$50k					16,000	0%	50,000		50,000	313%
Account:		76,119	119,722	155,727	73,518	170,127	43%	170,128	0	170,128	100%

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2394 BUILDING CODE ENFORCEMENT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
420510	Administration										
110	Salaries and Wages	23,727	25,484	27,119	26,492	28,063	94%	29,376		29,376	105%
	City Clerk - 15% FTE (still processing bldg permits and reports										
	City Mngr - 6%										
	25% pw/planning/bldg clerk										
120	Overtime	240	214	224	281	420	67%	702		702	167%
140	Employer Contributions	4,077	4,373	4,714	4,804	4,977	97%	5,319		5,319	107%
180	Health Insurance	4,089	4,151	5,740	4,283	5,560	77%	3,929		3,929	71%
190	Deferred Comp	193	185	381	1,705	1,170	146%	2,639		2,639	226%
	Account:	32,326	34,407	38,178	37,565	40,190	93%	41,965	0	41,965	104%
510330	Comprehensive Liability Insurance										
510	Insurance	773	1,193	1,226	1,163	1,163	100%	1,120		1,120	96%
	22-23 Liab program 1,120										
	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:	773	1,193	1,226	1,163	1,163	100%	1,120	0	1,120	96%
	Fund:	109,218	155,322	195,131	112,246	211,480	53%	213,213	0	213,213	101%

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2400 SPECIAL LIGHTING DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
					21-22	21-22	22-23	22-23	22-23	22-23
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,		1,038	1,027	1,007		0 ***%				0 0%
363010 Maintenance Assessments	33,124	30,525	29,912	29,906	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, 2022 and 2023 FY										
363040 Penalty & Interest	90	118	74	82	70	117%	70		70	100%
Group:	33,214	31,681	31,013	30,995	30,119	103%	30,119	0	30,119	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	783	606	109	106	100	106%	80		80	80%
Group:	783	606	109	106	100	106%	80	0	80	80%
Fund:	33,997	32,287	31,122	31,101	30,219	103%	30,199	0	30,199	99%

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2400 SPECIAL LIGHTING DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
240	Repair & Maintenance Supp	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	30,200	31,650	31,071	31,458	36,000	87%	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	359	5,322			0	0%			0	0%
363	Office Maintenance/Agreem	841	883	904	920	920	100%	966		966	105%
	SAM software fee 1/2										
399	Other Contracted Services	1,679			1,474	3,000	49%	3,000		3,000	100%
	replacement lights and repairs within district										
	Account:	33,473	40,595	31,975	33,852	51,420	66%	51,466	0	51,466	100%
	Fund:	33,473	40,595	31,975	33,852	51,420	66%	51,466	0	51,466	100%

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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Actuals				Current Budget 21-22	% Rec. 21-22	Prelim. Budget 22-23	Budget Change 22-23	Final Budget 22-23	% Old Budget 22-23
	18-19	19-20	20-21	21-22						
330000 INTERGOVERNMENTAL REVENUES										
331991 CARES/ARPA GRANT			78		0	0%			0	0%
Group:			78		0	0%	0	0	0	0%
340000 CHARGES FOR SERVICES										
346000 Street Excavation Permits	1,050	1,400	450	1,550	500	310%	1,000		1,000	200%
\$50/each - required if contractor working in City ROW										
Group:	1,050	1,400	450	1,550	500	310%	1,000	0	1,000	200%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	160	33	17	139	0	***%			0	0%
363010 Maintenance Assessments	299,451	313,376	318,076	316,389	316,000	100%	316,000		316,000	100%
2020FY - add \$15,000 - 5% increase, first increase in 10 yrs, held level for										
363040 Penalty & Interest	876	1,575	1,298	1,108	800	139%	800		800	100%
Group:	300,487	314,984	319,391	317,636	316,800	100%	316,800	0	316,800	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,260	2,376	579	564	500	113%	400		400	80%
Group:	3,260	2,376	579	564	500	113%	400	0	400	80%
380000 OTHER FINANCING SOURCES										
382000 Proceeds of General Fixed	500				0	0%			0	0%
383000 Interfund Operating	31,695	42,351	54,229	54,753	54,832	100%	64,410		64,410	117%
Trans in from PML - \$64,410										
Group:	32,195	42,351	54,229	54,753	54,832	100%	64,410	0	64,410	117%
Fund:	336,992	361,111	374,727	374,503	372,632	101%	382,610	0	382,610	102%

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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
110	Salaries and Wages FY 23 adding additional floater (1/3 street)	130,944	138,317	149,219	149,395	159,181	94%	193,395		193,395	121%
120	Overtime 2020 and 2021 FY - very mild, short winters	2,082	589	1,163	2,614	2,114	124%	5,195		5,195	246%
140	Employer Contributions	31,229	32,698	33,285	32,669	34,994	93%	43,430		43,430	124%
180	Health Insurance based on current employees/coverage selected	41,061	47,493	57,544	54,051	57,537	94%	66,229		66,229	115%
190	Deferred Comp			58	346	0	***%			0	0%
210	Office Supplies set up computer and printer (ink)	71	766	278	30	500	6%	500		500	100%
212	Small Equipment < \$5,000 misc. tools \$2,500 Auger and bits for mini EX - \$4,000	8,179	4,173	2,511	2,815	6,500	43%	6,500		6,500	100%
220	Operating Supplies street paint \$6,000, jersey barriers, misc supplies \$6,000	5,154	5,301	9,011	8,726	12,000	73%	12,000		12,000	100%
221	Chemicals granular mag for deicing - \$5,000 salt for deicing - \$9,000	4,454	3,929	79	11,487	9,000	128%	14,000		14,000	156%
224	Janitorial/Cleaning Suppl		42	564		400	0%	400		400	100%
226	Clothing/Uniforms safety vests, clothing allow in payroll for all employees	208	10	25	125	250	50%	250		250	100%
231	Gas & Oil mild winter 2020 and 2021	16,416	9,973	10,407	16,790	20,000	84%	20,000		20,000	100%
232	Vehicle Parts tires - \$3,500 and parts	11,690	19,341	5,515	8,866	15,000	59%	15,000		15,000	100%
240	Repair & Maintenance Supp incl drywell/catch basin repair and replacement, not complete	3,928	5,443	6,024	8,414	10,000	84%	10,000		10,000	100%
242	Sign Parts and Supplies	3,204	1,439	1,977	8,319	5,000	166%	7,500		7,500	150%
243	Traffic Signal Supplies includes programming for radar speed cart and signs	7,375	2,105	635	2,252	7,500	30%	7,500		7,500	100%
318	U-DIG Services	342	397	350	325	400	81%	400		400	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
340	Utility Services garbage	2,041	2,314	2,117	2,725	2,500	109%	2,800		2,800	112%
341	Electric Utility	1,801	1,905	1,973	2,105	2,100	100%	2,200		2,200	105%
342	Water & Sewer	1,168	1,161	1,177	1,161	1,300	89%	1,300		1,300	100%
344	Gas Utility	2,459	2,113	2,404	2,940	3,200	92%	3,200		3,200	100%
345	Phone & Fax added internet to shop	2,477	2,514	2,588	2,686	2,700	99%	2,800		2,800	104%
354	Engineering/Consulting surveying, pre-project planning - in Street construction Fund 4040				636	0	***%	1,000		1,000	*****%
355	Data Processing Services Pavement mngt system (IWORQ \$900), ESRI - 1/3 - \$133, pavement analysis - \$5,200 20 FY), CAD \$808	1,267	6,843	1,901	1,093	2,100	52%	2,100		2,100	100%
360	Maintenance & Repair	73	375		468	2,000	23%	2,000		2,000	100%
361	Motor Vehicle M & R	1,964	1,447	4,809	1,798	5,000	36%	5,000		5,000	100%
363	Office Maintenance/Agreem 1/2 SAM program - 966 E-time	841	975	996	1,032	1,012	102%	1,066		1,066	105%
366	Building Maintenance & Re cold storage roof, \$7,500, 2 garage doors \$9,000 (see bldg fund)	1,254	186	484	68	16,500	0%			0	0%
380	Training & Certification OHSA, safety training, driver training	264	565	218	274	1,000	27%	1,000		1,000	100%
390	Other Purchased Services fire ext service, deductible recapture	436	248		194	1,700	11%	1,500		1,500	88%
397	Equipment Rental equip rental on limited city projects	496				500	0%	500		500	100%
399	Other Contracted Services labor contract \$624, physicals, drug screening, etc, contracted snow removal 22 FY included chip sealing, completed more work than allowed with Gas Tax Funds	4,051	934	7,831	30,499	5,000	610%	5,000		5,000	100%
452	Gravel and Sand	516	1,789	53	336	3,500	10%	3,500		3,500	100%
471	Asphalt & Asphalt Filler	2,656	1,360	1,344	4,125	6,000	69%	6,000		6,000	100%
930	New Improvements/Misc. storm drain repair - \$15,000 south hilltop neighborhood - repair in street construction fund projects					15,000	0%			0	0%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		21-22	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
940	New Machinery & Equipmen	37,263		9,422		12,000	0%			0	0%
	See 4020 - \$50k for priority purchases										
	(Replacment truck purch out of 4020 - COVID CARES \$)										
	Account:	327,364	296,745	315,962	359,364	423,488	85%	443,265	0	443,265	105%
430210	Street Administration										
110	Salaries and Wages	32,815	33,393	34,682	35,737	35,637	100%	37,490		37,490	105%
120	Overtime	62	61	73	94	88	107%	93		93	106%
140	Employer Contributions	6,485	6,599	6,605	6,410	6,503	99%	6,692		6,692	103%
180	Health Insurance	7,700	7,555	8,334	9,540	9,501	100%	10,361		10,361	109%
190	Deferred Comp	242	232	476	1,463	1,462	100%	1,536		1,536	105%
	Account:	47,304	47,840	50,170	53,244	53,191	100%	56,172	0	56,172	106%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds		3,688	10,999	6,432	6,432	100%			0	0%
	Transfer required matching funds to Fund 2821 Special Gas Tax - used both 20, 21 and 22 funds; transfer needed in March 2023										
	Account:		3,688	10,999	6,432	6,432	100%	0	0	0	0%
	Fund:	374,668	348,273	377,131	419,040	483,111	87%	499,437	0	499,437	103%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

2700 CEDAR CREEK TRUST

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget 21-22	Rec. 21-22	Budget 22-23	Change 22-23	Budget 22-23	Budget 22-23
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	21,173	17,881	4,332	4,696	4,200	112%	3,200		3,200	76%
int earnings on investments, balance in bank, other int earnings to be posted to										
373000 other prin/interest										
373000 Other principal/interest	7,354	4,241	2,493	159	65,746	0%	49,955		49,955	76%
For budgeting purposes, placed here, principal recorded against L-T receivable										
when funds posted, int earnings -.32% - St debt = \$118										
2023 FY: ST Debt Principal repayments = \$40,153.40 pay off St debt										
NEW: 2020 FY - \$34,000 Fire Truck Loan - Prin - \$3,610.10 plus \$6k add'l -										
\$9,610.10 and Int - \$74 - total - \$9,684										
Group:	28,527	22,122	6,825	4,855	69,946	7%	53,155	0	53,155	75%
Fund:	28,527	22,122	6,825	4,855	69,946	7%	53,155	0	53,155	75%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

2700 CEDAR CREEK TRUST

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
430250	City-Wide Pathways										
399	Other Contracted Services				927	0	***%			0	0%
	Account:				927	0	***%	0	0	0	0%
470100	Community Public Facility Projects										
930	New Improvements/Misc.		4,763			180,000	0%	93,083		93,083	52%
	unres cash balance plus interest earnings - avail for sidewalk program and other improvements										
	Sidewalk program - \$93,083										
	Council could vote to use Restricted Funds to purchase Bathroom Buildings										
	Account:		4,763			180,000	0%	93,083	0	93,083	52%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds			113,563		0	0%			0	0%
	See notes on 930 - t/o to Fund 4010 River's Edge Park Bathroom Project in 21 FY										
	Account:			113,563		0	***%	0	0	0	0%
	Fund:		4,763	113,563	927	180,000	1%	93,083	0	93,083	52%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

2820 GAS TAX FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
330000 INTERGOVERNMENTAL REVENUES										
335040 Gasoline Tax	92,838	94,625	97,461	100,141	100,141	100%	93,346		93,346	93%
based on population estimates/road miles, adj annually										
2023 FY Gas Tax Allocation - \$93,345.70 (7,778.81/month)										
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										
Group:	92,838	94,625	97,461	100,141	100,141	100%	93,346	0	93,346	93%
Fund:	92,838	94,625	97,461	100,141	100,141	100%	93,346	0	93,346	93%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

2820 GAS TAX FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		22-23	22-23	22-23	22-23	21-22	21-22	22-23	22-23	22-23	22-23
430200 ROAD & STREET SERVICES											
221	Chemicals	17,324	18,000	18,672	11,993	9,000	133%			0	0%
liquid deicer, Granular Mag deicer, Salt for deicing - \$9k also budgeted in 2500											
399	Other Contracted Services	5,675	79,919	78,252	71,321	74,022	96%	70,009		70,009	95%
Chip sealing anc crack sealing, and patching - contract services											
452	Gravel and Sand	1,923	4,208	4,176	2,708	3,000	90%			0	0%
raw materials - chips for deicing											
	Account:	24,922	102,127	101,100	86,022	86,022	100%	70,009	0	70,009	81%
521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfers to Other Funds	17,696	23,656	24,365	25,035	25,035	100%	23,337		23,337	93%
max = \$23,337 (25%) - Trans to 4020 Gen Mach & Equip											
	Account:	17,696	23,656	24,365	25,035	25,035	100%	23,337	0	23,337	93%
	Fund:	42,618	125,783	125,465	111,057	111,057	100%	93,346	0	93,346	84%

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CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

2821 Special Road/Street Allocation Program

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Old
	22-23	22-23	22-23	22-23	21-22	21-22	22-23	22-23	22-23	22-23
330000 INTERGOVERNMENTAL REVENUES										
335041 Gas Tax-Special		73,760	219,964	128,640	128,640	100%				0 0%
23 FY - using 22 allocation for priority Streets (Schedule 1 - Beth/Martha)										
2021 Allocation - \$111,894 (requested in 21 FY) used 20 and 21 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:		73,760	219,964	128,640	128,640	100%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating		3,688	10,999	6,432	6,432	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:		3,688	10,999	6,432	6,432	100%	0	0	0	0%
Fund:		77,448	230,963	135,072	135,072	100%	0	0	0	0%

2821 Special Road/Street Allocation Program

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget 21-22	Exp. 21-22	Budget 22-23	Changes 22-23	Budget 22-23	Budget 22-23
430200	ROAD & STREET SERVICES										
399	Other Contracted Services	5,956	76,931		41,830	40,047	104%			0	0%
	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	103,887	240,742	43%	135,072		135,072	56%
	priority street projects, bidding in summer 2022										
	Schedule 1 - Beth/Martha - Total needed from 2821/4040 w/engineering - \$896,431 - \$135,072 2821 and \$761,359 4040										
	All funds going toward Schedule 1 Beth/Martha - to be awarded Sept 6 2022										
	Account:	5,956	76,931	85,763	145,717	280,789	52%	135,072	0	135,072	48%
	Fund:	5,956	76,931	85,763	145,717	280,789	52%	135,072	0	135,072	48%

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CITY OF COLUMBIA FALLS
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2917 CRIME VICTIMS ASSISTANCE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Budget	Budget	Budget
					21-22	21-22	22-23	Change	22-23	22-23
350000 FINES AND FORFEITURES										
351034 Court Administration	4,461	4,904	4,789	5,021	6,000	84%	6,000		6,000	100%
Group:	4,461	4,904	4,789	5,021	6,000	84%	6,000	0	6,000	100%
Fund:	4,461	4,904	4,789	5,021	6,000	84%	6,000	0	6,000	100%

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2917 CRIME VICTIMS ASSISTANCE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
410360	CITY COURT										
300	Purchased Services	4,461	4,904	4,789	5,021	6,000	84%	6,000		6,000	100%
	Account:	4,461	4,904	4,789	5,021	6,000	84%	6,000	0	6,000	100%
	Fund:	4,461	4,904	4,789	5,021	6,000	84%	6,000	0	6,000	100%

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CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
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2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Actuals				Current Budget 21-22	% Rec. 21-22	Prelim. Budget 22-23	Budget Change 22-23	Final Budget 22-23	% Old Budget 22-23
	18-19	19-20	20-21	21-22						
360000 MISCELLANEOUS REVENUE										
362020 HOME Program Repayment	7,627	7,627	7,627	7,627		0 ***%			0	0%
Rec'd \$7,627 not anticipating add'l payment, working with Habitat to retain \$45,000 in Fifth St Homes on resale										
Group:	7,627	7,627	7,627	7,627		0 ***%	0	0	0	0%
Fund:	7,627	7,627	7,627	7,627		0 ***%	0	0	0	0%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget

470450	Partnership with NW Mt. Human Resources										
850	Home Project Activity Cos					135,762	0%	143,389		143,389	106%
	\$143,389 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:					135,762	0%	143,389	0	143,389	106%
	Fund:					135,762	0%	143,389	0	143,389	106%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

2959 EDA

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
					21-22	21-22	22-23	22-23	22-23	22-23

330000 INTERGOVERNMENTAL REVENUES										
331040 EDA					633,146	0%	633,146		633,146	100%
Grant funds based on original grant award										
Group:					633,146	0%	633,146	0	633,146	100%
360000 MISCELLANEOUS REVENUE										
365000 Contributions and					320,000	0%	320,000		320,000	100%
Matching funds to be rec'd from Cedar Creek Medical center - to be paid \$64k per										
qtr beginning Sept 2022										
Group:					320,000	0%	320,000	0	320,000	100%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating				313,146	313,146	100%	100,000		100,000	32%
Transfer in from TIF for cost overruns										
Group:				313,146	313,146	100%	100,000	0	100,000	31%
Fund:				313,146	1,266,292	25%	1,053,146	0	1,053,146	83%

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CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
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2959 EDA

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget 21-22	Exp. 21-22	Budget 22-23	Changes 22-23	Budget 22-23	Budget 22-23
470300	ECONOMIC DEVELOPMENT										
930	New Improvements/Misc. 12th Ave W EDA project Engineering \$218,100 - balance 23FY - \$108,872.55				114,878	1,266,292	9%	1,251,414		1,251,414	99%
	Account:				114,878	1,266,292	9%	1,251,414	0	1,251,414	99%
	Fund:				114,878	1,266,292	9%	1,251,414	0	1,251,414	99%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

2991 ARPA of 2021

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
330000 INTERGOVERNMENTAL REVENUES										
331991 CARES/ARPA GRANT			750,481	754,995	752,738	100%			0	0%
Total allocation \$1,505,476 - Rec'd May in May 21 and 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	754,995	752,738	100%		0	0	0%
Fund:			750,481	754,995	752,738	100%		0	0	0%
Grand Total:	1,055,992	1,429,291	2,436,920	3,247,848	3,174,963		2,840,955	0	2,840,955	

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2991 ARPA of 2021

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfers to Other Funds					1,503,219	0%	1,505,476		1,505,476	100%
	Transfer out to Sewer Fund 5310 for WWTP Project (1,405,476) and Water Fund 5210 for Water Project (100,000)										
	Account:					1,503,219	0%	1,505,476	0	1,505,476	100%
	Fund:					1,503,219	0%	1,505,476	0	1,505,476	100%
	Grand Total:	1,121,100	947,179	1,169,368	1,476,312	5,001,793		5,740,109	0	5,740,109	

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2023

D. CAPITAL PROJECTS FUNDS

(4000)

Five-Year Capital Improvement Program

Revenue by Source

Expenditures 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.

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
	21-22	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	730	1,258	757	687	600	115%	500		500	83%
Group:	730	1,258	757	687	600	115%	500	0	500	83%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	35,000	115,500	65,000		0	0%	6,000		6,000	*****%
23 FY - \$6k - city hall/fire hall irrigation										
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		0	0%	6,000	0	6,000	*****%
Fund:	35,730	116,758	65,757	687	600	115%	6,500	0	6,500	1083%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
						21-22	21-22	22-23	22-23	22-23	22-23
411200 FACILITIES ADMINISTRATION											
930	New Improvements/Misc.	23,987			77,563	84,200	92%	6,000		6,000	7%
	23 FY - City hall/fire hall irrigation										
	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:	23,987			77,563	84,200	92%	6,000	0	6,000	7%
430200 ROAD & STREET SERVICES											
930	New Improvements/Misc.					65,000	0%	90,000		90,000	138%
	Pole Barn - 3 sided storage at Street shop, est includes engineering										
	Account:					65,000	0%	90,000	0	90,000	138%
	Fund:	23,987			77,563	149,200	52%	96,000	0	96,000	64%

CITY OF COLUMBIA FALLS
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4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
330000 INTERGOVERNMENTAL			188,000		0	0%			0	0%
DOC Tourism Grant - \$80,000										
RTP Grant - \$100,000										
334125 Fish, Wildlife & Parks			3,000		0	0%			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		0	0%	0	0	0	0%
360000 MISCELLANEOUS REVENUE										
360000 MISCELLANEOUS REVENUE	5,445				0	0%			0	0%
365000 Contributions and	25,680	4,000			0	0%	27,000		27,000	*****
23 FY - Foundation donation for pickleball courts plus \$2k for add'l fencing										
19-20 NMAR grant for Kiosk project (FWP Community Pond)										
365050 Cash in lieu of Parks	2,000		1,500		1,000	0%	1,000		1,000	100%
Diane Road - \$1,000 per unit prior to COA										
Group:	33,125	4,000	1,500		1,000	0%	28,000	0	28,000	2800%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	7,664	5,456	1,401	1,410	1,200	118%	900		900	75%
Group:	7,664	5,456	1,401	1,410	1,200	118%	900	0	900	75%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating			361,560	50,000	50,000	100%	54,047		54,047	108%
T/I from General - \$54,047										
Group:			361,560	50,000	50,000	100%	54,047	0	54,047	108%
Fund:	40,789	9,456	555,461	51,410	52,200	98%	82,947	0	82,947	158%
Grand Total:	40,789	9,456	555,461	51,410	52,200		82,947	0	82,947	

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4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	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.	58,043	14,646	376,699	267,829	289,000	93%	185,500		185,500	64%
	Single bathroom \$30,000 ea (installed) -Pinewood Park										
	Pickleball courts - \$98,500 plus \$2 for add'l fencing (donated funds)										
	Sand volleyball court - \$10,000										
	Add Playstructure(s) to Columbus - \$25K and landscaping/irrigation - \$10										
	Irrigation in parks - \$10K										
	Account:	68,843	15,704	376,699	267,829	289,000	93%	185,500	0	185,500	64%
	Fund:	68,843	15,704	376,699	267,829	289,000	93%	185,500	0	185,500	64%

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4020 CAPITAL PROJECTS FUND - General Equipment

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
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	1,768	2,756	790	1,223	500	245%	500		500	100%
Group:	1,768	2,756	790	1,223	500	245%	500	0	500	100%
380000 OTHER FINANCING SOURCES										
381070 Proceeds from Loans	34,000				0	0%			0	0%
382000 Proceeds of General Fixed			6,500		0	0%			0	0%
382010 Sale of General Fixed			15,525		0	0%			0	0%
383000 Interfund Operating	193,556	172,082	235,965	78,035	78,035	100%	92,337		92,337	118%
Transfer from Gas Tax for street equipment, allowed 25% max each year, \$23,337 I/I from General - \$69,000										
Group:	227,556	172,082	257,990	78,035	78,035	100%	92,337	0	92,337	118%
Fund:	453,154	174,838	258,780	79,258	78,535	101%	92,837	0	92,837	118%

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4020 CAPITAL PROJECTS FUND - General Equipment

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
410400	ADMINISTRATIVE SERVICES										
940	New Machinery & Equipmen			8,116		0	0%			0	0%
	Account:			8,116		0	***%	0	0	0	0%
410500	DEPT. OF FINANCE										
940	New Machinery & Equipmen					0	0%	10,000		10,000	*****%
	Replace Trailblazer, used for Building - \$50k in Fund 2394										
	Account:					0	***%	10,000	0	10,000	*****%
420100	LAW ENFORCEMENT SERVICES										
212	Small Equipment < \$5,000	37,580				0	0%			0	0%
940	New Machinery & Equipmen		46,915	113,215	11,021	53,000	21%	53,000		53,000	100%
	Police vehicle on replacement cycle (added add'l vehicle 21FY with COVID funds)										
	Account:	37,580	46,915	113,215	11,021	53,000	21%	53,000	0	53,000	100%
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		0	0%			0	0%
	Account:	58,409		10,539		0	***%	0	0	0	0%
430200	ROAD & STREET SERVICES										
940	New Machinery & Equipmen	262,549	13,495	79,753		0	0%	50,000		50,000	*****%
	23 FY - \$50k - set priorities - plows? flatbed? Truck purchased w/COVID funds										
	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	58,134	40,833			0	0%			0	0%
	Evaluating priorities for future spending										
	Account:	350,683	54,328	79,753		0	***%	50,000	0	50,000	*****%
	Fund:	446,672	101,243	211,623	11,021	53,000	21%	113,000	0	113,000	213%

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4040 CAPITAL PROJECTS FUND - Street Construction

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	9,018	6,520	1,817	2,403	1,500	160%	200		200	13%
Group:	9,018	6,520	1,817	2,403	1,500	160%	200	0	200	13%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating			177,003	271,841	271,841	100%	123,035		123,035	45%
2018 FY - \$100,000										
2020 FY - no \$ available										
2021 FY - \$177,003										
2022 FY - \$271,841										
2023 FY - \$123,035 (needed to fund priority project)										
Group:			177,003	271,841	271,841	100%	123,035	0	123,035	45%
Fund:	9,018	6,520	178,820	274,244	273,341	100%	123,235	0	123,235	45%
Grand Total:	538,691	307,572	1,058,818	405,599	404,676		311,319	0	311,319	

CITY OF COLUMBIA FALLS
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4040 CAPITAL PROJECTS FUND - Street Construction

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		21-22	22-23	22-23	22-23						

430200	ROAD & STREET SERVICES										
354	Engineering/Consulting	27,299	16,580	12,381		0	0%			0	0%
	BUILD/RAISE grant application engineering fees										
399	Other Contracted Services	10,019			33,270	154,000	22%	125,724		125,724	82%
	City share TA grant - MDOT will bill city for city share as project progresses - 23FY increase \$6,900 - 22-23 \$125,721										
	TA - RR Street Sidewalk/4th Ave West - shared bike path. Total est. project - \$1.133 million. Fed/state share - \$981,222										
	City Share - \$152,091 - 13.42% - MDOT added \$6,900 after engineering contract awarded - Total city Share \$158,991 paid \$33,270 in 21-22 FY - balance for 22-23 FY - \$ \$125,721										
950	City Construction	11,149			39,493	681,709	6%	761,360		761,360	112%
	City to determine priority based on condition and traffic demand - priorities in Transportation Plan and IWorg										
	budget based on resources available (line item includes engineering)										
	Schedule 1 -Beth/Martha Bid - \$759,431 plus 5% contingency \$38k = \$797,431										
	Engineering (\$157k) - less 1st Ave W share (\$18,620) - \$135,380 less 21-22 pd = \$99K										
	Special Gas Tax Share - \$135,072 Balance - \$761,359										
	Account:	48,467	16,580	12,381	72,763	835,709	9%	887,084	0	887,084	106%
	Fund:	48,467	16,580	12,381	72,763	835,709	9%	887,084	0	887,084	106%
	Grand Total:	587,969	133,527	600,703	429,176	1,326,909		1,281,584	0	1,281,584	

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2023

C. DEBT SERVICE FUNDS

(3000)

Revenue by Source
Expenditures 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 2022-2023, 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. This is the final year for Fund 3020 as the voted debt will be paid off as of June 30, 2023. Additionally, there was no levy as the resources available are adequate to pay the outstanding debt. 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
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget	Budget
310000 TAXES											
311010 Real Property Taxes	84,967	84,525	84,956	74,452	76,234	98%				0	0%
23 FY - used reserves											
22 FY - 8.547 mills (down from 11.294 21 FY), used \$5,497 in carryover to reduce mills											
311020 Personal Property Taxes	1,858	1,463	1,754	3,384	0	***%				0	0%
311030 Motor Vehicle Taxes	4				0	0%				0	0%
312000 Penalty & Interest on	153	221	166	187	110	170%				0	0%
Group:	86,982	86,209	86,876	78,023	76,344	102%	0	0	0	0	0%
370000 INVESTMENT EARNINGS											
371010 Investment Earnings	730	548	126	194	100	194%				0	0%
Group:	730	548	126	194	100	194%	0	0	0	0	0%
Fund:	87,712	86,757	87,002	78,217	76,444	102%	0	0	0	0	0%

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3020 GO Street Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23

490100	General Obligation Bonds										
610	Principal	43,266	43,738	38,418	61,785	61,793	100%	40,154		40,154	65%
	Draw 2 - \$2,864.69 pd off 2023										
	Draw 3 - \$2,863.77 + o/s bal - \$11,744.24 pd off 2023										
	Draw 4 - \$4,459.22 + o/s bal - \$18,221.48 pd off 2023										
	o/s balance as of 6/30/2022 = \$40,153.40										
620	Interest	3,686	2,708	2,028	278	270	103%	119		119	44%
	Int - Draw 2 - \$4.48 2023 FY rate = 0.32%										
	Draw 3 - \$44.45										
	Draw 4 - \$69.01										
	Account:	46,952	46,446	40,446	62,063	62,063	100%	40,273	0	40,273	65%

490500	Other Debt Service Payments										
610	Principal	37,834	38,576	39,331	19,716	19,717	100%			0	0%
	Interap Loan Payments - \$364,449 original 8/26/2011										
	pd off August 15, 2021										
620	Interest	3,968	2,964	790	161	161	100%			0	0%
	pd off Aug 2021										
	Account:	41,802	41,540	40,121	19,877	19,878	100%	0	0	0	0%

521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds					0	0%	4,511		4,511	*****%
	June 30th - T/O any remaining balance to General Fund and close Fund 3020, debt										
	paid off as of June 30th to Cedar Creek Trust. This budget line item provides										
	budgetary authority to close fund into General Fund. Did not budget transfers in										
	in the General Fund.										
	Account:					0	***%	4,511	0	4,511	*****%
	Fund:	88,754	87,986	80,567	81,940	81,941	100%	44,784	0	44,784	55%

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3534 SID 34 FUND - 5th Avenue Water Main

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
	22-23				21-22	21-22	22-23	22-23	22-23	22-23
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	5,598	5,830	5,598	6,232	6,310	99%	5,483		5,483	87%
22-23:										
Prin - Water - \$2,348.88 - matures 2025										
Int - Water - \$350.86										
Prin - Sewer - \$2,420.92										
Int - Sewer - \$361.66										
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										
Total - \$6,309.36										
363040 Penalty & Interest	5	22	11	12	0	***%			0	0%
Group:	5,603	5,852	5,809	6,244	6,310	99%	5,483	0	5,483	86%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	40	29	8	13	0	***%			0	0%
Group:	40	29	8	13	0	***%	0	0	0	0%
Fund:	5,643	5,881	5,617	6,257	6,310	99%	5,483	0	5,483	86%

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3534 SID 34 FUND - 5th Avenue Water Main

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		21-22	21-22	21-22	21-22	21-22	22-23	22-23	22-23	22-23	22-23

490300	Special Improvement District										
610	Principal	4,127	4,326	4,531	5,381	5,381	100%	4,770		4,770	89%
	22-23 FY:										
	Water prin - \$2,348.88 - matures 2025										
	Sewer Prin - \$2,420.92 (Total 4,769.80)										
	Water Prin = \$2,242.38 matures 2025										
	Sewer Prin = 2,311.15 plus Valov p/o \$827.03 Aug 2021										
	Total \$4,746.12										
520	Interest	1,585	1,389	1,183	929	929	100%	713		713	77%
	22-23:										
	Water int - \$350.86										
	Sewer int - \$361.66 (Total 712.52)										
	Water Int = 457.38										
	Sewer Int = 471.42 (Valov p/o in full Aug 2021)										
	Account:	5,712	5,715	5,714	6,310	6,310	100%	5,483	0	5,483	87%
	Fund:	5,712	5,715	5,714	6,310	6,310	100%	5,483	0	5,483	87%

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

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	3,583	6,010	3,126	3,561	3,344	106%	3,344		3,344	100%
22-23 FY schedule Water & Sewer P& I - total \$3,343.69										
Prin - Water - \$2,337.46 matures in 2025										
Int - Water - \$476.80										
Prin - Sewer - \$436.18										
Int - Sewer - \$93.24										
Total - \$3,343.68										
363040 Penalty & Interest	7	12	7	17	0	***%			0	0%
Group:	3,590	6,022	3,133	3,578	3,344	107%	3,344	0	3,344	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	50	37	9	10	0	***%			0	0%
Group:	50	37	9	10	0	***%	0	0	0	0%
Fund:	3,640	6,059	3,142	3,588	3,344	107%	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	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		21-22	21-22	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23

490300	Special Improvement District										
610	Principal	2,746	4,869	2,651	2,774	2,774	100%	2,901		2,901	105%
	22-23: Water Prin \$2,439.91 Sewer Prin \$460.63 - 2,900.54										
	Water Prin = 2,337.46 matures 2025										
	Sewer Prin = 436.18										
	19-20 FY one early payoff rec'd)										
620	Interest	1,054	924	692	570	570	100%	444		444	78%
	Water Int = 374.35										
	Sewer Int = 68.80										
	Account:	3,800	5,793	3,343	3,344	3,344	100%	3,345	0	3,345	100%
	Fund:	3,800	5,793	3,343	3,344	3,344	100%	3,345	0	3,345	100%

CITY OF COLUMBIA FALLS
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3538 SID 38 FUND - Riverwood

Account	Actuals				Current	%	Frelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	30,438	29,731	28,505	28,834	28,317	102%	27,609		27,609	97%
Principal - \$17,001										
Interest - \$10,608 (per SID billing - City remits all funds collected to pay on debt schedule which results in City paying more to bank than billed by bank)										
363040 Penalty & Interest	16	47	15	48	0	***%			0	0%
Group:	30,454	29,778	28,520	28,882	28,317	102%	27,609	0	27,609	97%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	396	308	72	81	0	***%			0	0%
Group:	396	308	72	81	0	***%	0	0	0	0%
Fund:	30,850	30,086	28,592	28,963	28,317	102%	27,609	0	27,609	97%
Grand Total:	127,845	128,783	124,353	117,025	114,415		36,436	0	36,436	

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3538 SID 38 FUND - Riverwood

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		21-22	21-22	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23

490300	Special Improvement District										
610	Principal	17,871	17,155	17,986	16,792	17,001	99%	17,410		17,410	102%
	Principal on \$340,000 20 year loan - \$17,000.82 + available resources, \$409 Will pay ahead on principal with any available funds; o/s June 30, 2022 - \$254,109.28										
620	Interest	13,296	12,433	12,088	11,302	11,093	102%	10,608		10,608	96%
	Int = \$10,608.36 per SID 38 billing (on balance of \$254,109.28) - bank posts by day, earlier payment is made, the more that posts to principal and not interest										
	Account:	31,167	29,588	30,074	28,094	28,094	100%	28,018	0	28,018	100%
	Fund:	31,167	29,588	30,074	28,094	28,094	100%	28,018	0	28,018	100%
	Grand Total:	129,433	129,082	119,698	119,888	119,889		81,630	0	81,630	

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2023

E. ENTERPRISE FUNDS

(5000)

Debt Capacity Calculation

Revenues by Source
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.

FY22-23

Bond Coverage Calculation

Water

Maximum - 2005 debt	\$	31,879.00	
	110%	\$	35,066.90
Maximum - 2020 debt	\$	43,838.00	2025
	110%	\$	48,221.80
Total maximum debt	\$	83,288.70	2039
Est Op Rev *	\$	858,108.00	
Est Op Exp **	\$	744,480.00	
	\$	113,628.00	
 Difference	 \$	 30,339.30	

Sewer

Maximum - 2009 debt	\$	48,468.00	
	125%	\$	60,585.00
Est Rev *	\$	1,203,156.00	
Est Exp **	\$	963,024.00	
	\$	240,132.00	
 Difference	 \$	 179,547.00	

highest year = 2028

Per DNRC calculation:

* Does not include Interest Earnings on Investments

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

Water Expenses requiring Cash Outlay	\$	1,253,009.00	
Water Revenues (w/o PIF)	\$	1,056,108.00	\$ (196,901.00)
Sewer Expenses requiring Cash Outlay	\$	6,480,283.00	
Sewer Revenues (w/o PIF)	\$	6,617,671.00	\$ 137,388.00

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

5210 WATER ENTERPRISE FUND

Account	Actuals				Current Budget	% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget
	18-19	19-20	20-21	21-22						
330000 INTERGOVERNMENTAL REVENUES										
331991 CARES/ARPA GRANT		46	1,468		20,000	0%	143,000		143,000	715%
Competitive Grant awarded thru DNRC - \$143,000										
334122 DNRC Grant			122,950		0	0%			0	0%
HB 6 RRGL FUNDING \$122,950 per funding agreement - well project										
336020 State On-Behalf	5,009	5,526	16,437		0	0%			0	0%
Group:	5,009	5,572	140,855		20,000	0%	143,000	0	143,000	715%
340000 CHARGES FOR SERVICES										
343020 Water Administration Fee		525			125	0%			0	0%
PIF payment agreement admin fees - \$125/each - no new payment agreements in 2021 FY										
343021 Metered Water Sales	710,171	661,080	702,250	705,431	690,000	102%	690,000		690,000	100%
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; 23 FY wet spring, hot July/Aug										
343022 Water Testing Charge -	4,198	4,240	4,310	4,322	4,356	99%	4,394		4,394	101%
\$2/per acct 2,150 at July 1st 2020 \$2 per acct 2,173 at July 1st 2021 (23 increase) \$2 per acct 2,197 at July 1st 2022 (24 increase)										
343024 Sale of Materials,	25,734	32,649	27,228	38,744	30,000	129%	32,000		32,000	107%
343025 Water Permit Fees	1,600	1,600	950	900	1,000	90%	1,000		1,000	100%
\$50 per new account (20)										
343026 Water Connection Fees/New	7,520	7,246	6,635	5,955	6,700	89%	6,000		6,000	90%
\$150 inspection fee plus connect/disconnect fees										
343027 Repairs/Materials &	13,187	17,493	15,225	16,089	15,500	104%	16,000		16,000	103%
includes \$34/per residential backflow, posted to UB accounts, none posted in June										
343028 Late Charges/Disconnect &	9,708	8,035	8,667	8,443	8,200	103%	8,200		8,200	100%
Group:	772,643	732,343	765,265	779,884	755,881	103%	757,594	0	757,594	100%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,		1,348	1,369	1,287	0	***%			0	0%
363020 Special Assmts - Bond P&I	1,656	1,451	1,142	934	5,514	17%	5,514		5,514	100%
22-23: SID 36 - Prin \$2,439.91 Int \$374.35 22-23: SID 34 - Prin - \$2,348.88 Int - \$350.86 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)										

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

5210 WATER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
total cash budgeted										
366000 Miscellaneous	39	83,732	7,149		0	0%			0	0%
Group:	1,695	86,531	9,660	2,221	5,514	40%	5,514	0	5,514	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	17,623	14,525	3,631	5,182	3,500	148%	3,500		3,500	100%
Group:	17,623	14,525	3,631	5,182	3,500	148%	3,500	0	3,500	100%
380000 OTHER FINANCING SOURCES										
382030 Gain or Loss on Sale of			858		0	0%			0	0%
383000 Interfund Operating			1,499,563		0	0%	146,500		146,500	*****%
2023 FY - \$100,000 from Fund 2991 ARPA for 5th Ave EN project and \$46,500 from Fund 5211 2021 FY - well project										
Group:			1,500,421		0	0%	146,500	0	146,500	*****%
Fund:	796,970	838,971	2,419,832	787,287	784,895	100%	1,056,108	0	1,056,108	134%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		21-22	21-22	21-22	21-22	21-22	22-23	22-23	22-23	22-23	22-23
430500 Water Operating											
110	Salaries and Wages	108,131	116,772	110,684	121,945	128,554	95%	155,508		155,508	121%
	Floater to be split 1/3 Water, Parks and Streets (adding one additional floater - 23 FY)										
120	Overtime	1,007	964	1,665	567	2,491	23%	1,862		1,862	75%
140	Employer Contributions	25,465	28,868	26,139	26,250	28,707	91%	34,504		34,504	120%
180	Health Insurance	36,493	39,568	26,807	35,110	44,788	78%	53,245		53,245	119%
190	Deferred Comp			2,973	2,087	0	***%			0	0%
197	Pension Expense	14,113	26,657	42,428		0	0%			0	0%
210	Office Supplies	1,925	1,556	1,589	890	2,000	45%	2,000		2,000	100%
212	Small Equipment < \$5,000 hand tools \$1,500	1,757	5,554	1,202	2,416	4,000	60%	4,000		4,000	100%
	2020 FY - had to replace SCADA system computer, not originally anticipated										
220	Operating Supplies	2,141	1,623	2,850	3,355	3,000	112%	3,500		3,500	117%
224	Janitorial/Cleaning Suppl with 220 operating supplies	202	94			0	0%			0	0%
226	Clothing/Uniforms	145	65	61	71	200	36%	200		200	100%
	safety vests, uniform allowance paid under payroll for all employees										
230	Waterline Supplies	46,680	28,475	57,012	48,387	55,000	88%	55,000		55,000	100%
	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										
231	Gas & Oil	5,300	5,034	4,225	5,675	5,200	109%	6,000		6,000	115%
232	Vehicle Parts	2,227	799	233	19	2,000	1%	2,000		2,000	100%
	tires for water trucks										
240	Repair & Maintenance Supp	3,735	8,734	3,333	21,021	35,000	60%	35,000		35,000	100%
	includes hydrant parts/hydrant replacements (2 hole hydrants and hydrants with no valve) \$28,600 for needed hydrant replacements - completed 3 in 2022FY										
310	Postage & Freight	4,218	3,514	4,645	3,495	5,000	70%	5,000		5,000	100%
318	U-DIG Services	342	398	417	325	450	72%	450		450	100%
331	Legal Notices	1,125	3,764	2,841	2,123	3,200	66%	3,000		3,000	94%
	water report										

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
						21-22	21-22	22-23	22-23	22-23	22-23
335	Membership & Dues DEQ certification, Water foundation, MT Rural water	525	587	519	494	600	82%	600		600	100%
340	Utility Services garbage	800	954	944	1,136	950	120%	1,200		1,200	126%
341	Electric Utility 3rd Well on line in October - fixing leaks, saving on electricity for pumping	45,605	48,034	52,664	54,014	65,000	83%	60,000		60,000	92%
342	Water & Sewer	816	2,639	540	688	840	82%	800		800	95%
344	Gas Utility	711	801	1,063	1,108	1,100	101%	1,300		1,300	118%
345	Phone & Fax add'l phone for floaters	4,202	4,085	4,610	4,665	4,800	97%	5,000		5,000	104%
350	Legal Services/Contract City Atty contract portion - \$6,946	6,128	6,294	6,483	6,677	6,678	100%	6,946		6,946	104%
351	Litigation Services based on claims					2,000	0%	2,000		2,000	100%
353	Audit 2023 FY - 21 FY (\$2,366) and 22 FY audit (fed'l audit in FY 22)	3,483	3,133	400	2,700	7,800	35%	7,800		7,800	100%
354	Engineering/Consulting misc projects - project engineering w/cost of lines Water update - PER - \$76,000 in 2018 FY (23-24 FY planned update)	12,006		1,000	8,482	5,000	170%	12,000		12,000	240%
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	4,862	8,847	3,692	4,605	6,000	77%	6,000		6,000	100%
357	Employee Services	275	283	291	300	300	100%	312		312	104%
360	Maintenance & Repair Claire Well pump - \$14k	22,045	10,902	28,014	32,775	40,000	82%	40,000		40,000	100%
361	Motor Vehicle M & R	617	150	31	1,161	1,000	116%	1,200		1,200	120%
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 = 6632 Etime - 95 global archives - storage of as builts 86/month Copier maint - 1,600	6,372	6,437	9,470	8,796	7,800	113%	9,360		9,360	120%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	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	2,831	2,039	828	3,564	2,500	143%	4,000		4,000	160%
390	Other Purchased Services railroad easements, tapping tool rental (2020 FY included \$3,700 well project easement application and \$1,266 in RPLI)	1,030	6,291	1,416	680	5,000	14%	5,000		5,000	100%
391	DEQ Permit \$2 per connection 2197 connections July 2022	4,202	4,254	4,300	4,346	4,356	100%	4,394		4,394	101%
392	Leak Detection Performing aggressive leak detection, including Service Lines - follow up to prior year's	24,785			13,125	20,000	66%	10,000		10,000	50%
394	Sampling & Testing	2,079	1,396	4,290	6,872	5,000	137%	7,500		7,500	150%
399	Other Contracted Services Backflow Testing \$34/each - 300 customers = \$11K	16,132	9,278	27,241	22,042	20,000	110%	25,000		25,000	125%
610	Losses (Bad debt expense)	242	96	221		225	0%	225		225	100%
930	New Improvements/Misc. 5th Ave EN water main replacement w/engin					0	0%	289,500		289,500	*****%
934	Replacement/Improvements 22 FY LP Well Bldg - Roof replacement - contractor \$16K, trusses \$5,700, electrician \$4K, bldg permits \$492 plus \$155				23,156	26,300	88%			0	0%
940	New Machinery & Equipmen 300 KW Generator installed @ Horine Well site for emergency power, includes engineering and complete installation, pad, wiring carryover from prior year				3,076	140,000	2%	140,000		140,000	100%
	Account:	423,635	389,442	437,121	478,198	694,339	69%	1,002,906	0	1,002,906	144%
430560	Administration										
110	Salaries and Wages	55,884	58,138	61,267	60,993	62,646	97%	65,417		65,417	104%
120	Overtime	56	33	6		155	0%	424		424	274%
140	Employer Contributions	10,427	10,774	11,259	11,019	11,223	98%	11,682		11,682	104%
180	Health Insurance	10,659	10,605	14,159	13,888	15,137	92%	14,386		14,386	95%
190	Deferred Comp	644	617	1,269	4,434	3,900	114%	5,506		5,506	141%
	Account:	77,670	80,167	87,960	90,334	93,061	97%	97,415	0	97,415	105%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
430570 Water Customer Accounting & Collection											
110	Salaries and Wages long-term employees retired in 19-20	43,405	54,515	40,938	43,977	43,650	101%	46,685		46,685	107%
120	Overtime	293	257	290	380	766	50%	371		371	48%
140	Employer Contributions	7,592	8,498	7,026	7,712	7,673	101%	8,127		8,127	106%
180	Health Insurance	8,347	9,325	10,672	6,398	6,353	101%	6,892		6,892	108%
190	Deferred Comp			91	1,530	1,521	101%	1,861		1,861	122%
	Account:	59,637	72,595	59,017	59,997	59,963	100%	63,936	0	63,936	107%
490210 Revenue Bonds, Series 2005											
610	Principal \$91,000 o/s at June 30th, pd off in 2025 \$15,000 payable Jan and \$15,000 in June				28,000	28,000	100%	30,000		30,000	107%
620	Interest 2.25% - Jan - \$1,023.75 June - \$855.00	4,376	3,780	3,150	2,520	2,520	100%	1,879		1,879	75%
	Account:	4,376	3,780	3,150	30,520	30,520	100%	31,879	0	31,879	104%
490220 Water Revenue Bonds Series 2020											
610	Principal Oct 14, 2020 Issue - Well Project 2020 Series \$675,000 \$622,000 outstanding at 6/30/21 Jan - \$14,000 June \$14,000				27,000	27,000	100%	28,000		28,000	104%
620	Interest 10/14/2020 issue - \$675,000 @ 2.5% Jan - \$7,775 June - \$7,600			3,441	16,063	16,063	100%	15,375		15,375	96%
	Account:			3,441	43,063	43,063	100%	43,375	0	43,375	101%
510330 Comprehensive Liability Insurance											
510	Insurance 22-23 Property program \$4,175.81 22-23 Liab program \$9,547 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	10,253	12,327	13,421	12,726	12,727	100%	13,723		13,723	108%
	Account:	10,253	12,327	13,421	12,726	12,727	100%	13,723	0	13,723	108%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
510400	Depreciation										
830	Depreciation - Closed to	189,221	182,774	169,136		183,000	0%	195,000		195,000	107%
	Account:	189,221	182,774	169,136		183,000	0%	195,000	0	195,000	107%
	Fund:	764,792	741,085	773,246	714,838	1,116,673	64%	1,448,234	0	1,448,234	130%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

5211 WATER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
	22-23	22-23	22-23	22-23	21-22	21-22	22-23	22-23	22-23	22-23
340000 CHARGES FOR SERVICES										
343029 Plant Investment Fees	174,580	182,856	94,299	112,629	95,000	119%	95,000		95,000	100%
Group:	174,580	182,856	94,299	112,629	95,000	119%	95,000	0	95,000	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	27,473	22,719	5,735	1,360	4,000	34%	500		500	13%
Group:	27,473	22,719	5,735	1,360	4,000	34%	500	0	500	12%
Fund:	202,053	205,575	100,034	113,989	99,000	115%	95,500	0	95,500	96%

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CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

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5211 WATER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget

521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfers to Other Funds					0	0%	46,500		46,500	*****%
	5th Ave EN water main upgrade, including hydrant										
	Account:					0	***%	46,500	0	46,500	*****%
521521 Transfer to Water											
820	Transfers to Other Funds			1,499,563		0	0%			0	0%
	2021 FY - Transfer to 5210 for Well - final, after bids/engineering contract										
	Account:			1,499,563		0	***%	0	0	0	0%
	Fund:			1,499,563		0	0%	46,500	0	46,500	*****%

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CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

5310 SEWER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
	18-19	19-20	20-21	21-22	21-22	21-22	22-23	22-23	22-23	22-23
330000 INTERGOVERNMENTAL REVENUES										
331991 CARES/ARPA GRANT		318	1,628		2,857,186	0%	2,877,186		2,877,186	101%
HB 632 allocation - \$877,186										
Competitive ARPA Grant from State \$2,000,000										
334122 DNRC Grant				15,000	15,000	100%			0	0%
Biosolids Planning Grant										
336020 State On-Behalf	5,854	6,582	20,143		0	0%			0	0%
Group:	5,854	6,900	21,771	15,000	2,872,186	1%	2,877,186	0	2,877,186	100%
340000 CHARGES FOR SERVICES										
343030 Sewer Administrative Fees	650	50			125	0%			0	0%
PIF admin fee - \$125/each										
343031 Sewer Service Charges	1,030,399	1,039,607	1,049,877	1,097,791	1,040,000	106%	1,080,000		1,080,000	104%
343032 Sewer Connection Fees/New	4,700	5,000	2,525	3,525	2,500	141%	3,000		3,000	120%
343033 Sewer Permit Fees	1,500	1,600	850	1,100	1,000	110%	1,000		1,000	100%
20 new connections										
343035 Sale of Materials,	844	1,203	2,204	844	844	100%	844		844	100%
misc admin fee for Meadowlake, 21 FY included \$1,365 for line already paid by City										
343038 Disposal Fee Agreements	28,608	32,684	30,228	26,300	27,000	97%	20,000		20,000	74%
increased for high strength charges, to be billed qtrly -only two vendors in 21 FY - reducing dumping to 3/4 last year										
Group:	1,066,701	1,080,144	1,085,684	1,129,560	1,071,469	105%	1,104,844	0	1,104,844	103%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,		2,909	4,103	2,686	0	***%			0	0%
363020 Special Assmts - Bond P4I	933	861	734	565	4,139	14%	3,312		3,312	80%
22-23 FY: SID 34 Prin - \$2,420.92 Int \$361.66										
22-23 FY: SID 36 Prin \$460.63 Int \$68.80										
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										
Total Prin/Int budgeted - \$3,311.99										
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:	1,117	3,770	4,837	3,251	4,139	79%	3,312	0	3,312	80%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

5310 SEWER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	27,955	21,488	5,483	6,838	5,000	137%	5,000		5,000	100%
Group:	27,955	21,488	5,483	6,838	5,000	137%	5,000	0	5,000	100%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating		114,300			2,642,814	0%	2,627,329		2,627,329	99%
23 FY - \$1,405,476 from Fund 2991 ARPA and Fund 5311 - \$1,221,853 for \$5.5 m project 22 FY - \$5.5 million project, partially funded w/grants, Fund 2991 - \$1,503,219, Fund 5311 - \$1,139,595 2020 FI Lift station 2 and main ext - \$230,800 - expansion portion = \$114,300 per PWD calculation										
Group:		114,300			2,642,814	0%	2,627,329	0	2,627,329	99%
Fund:	1,101,627	1,226,602	1,117,775	1,154,649	6,595,608	18%	6,617,671	0	6,617,671	100%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
430600	Sewer Operating										
110	Salaries and Wages	147,960	161,992	159,838	176,536	198,554	89%	230,317		230,317	116%
	22 FY Added 1 FTE to WWTP - approx. .75 FTE adjustment as floater will no longer be assigned to Sewer										
120	Overtime	7,832	6,876	5,870	8,495	13,687	62%	9,667		9,667	71%
	WWTP operator on duty seven days/week										
140	Employer Contributions	34,257	40,028	38,040	41,417	46,144	90%	54,305		54,305	118%
180	Health Insurance	41,642	41,429	44,585	37,174	55,788	67%	38,244		38,244	69%
190	Deferred Comp	1,832	4,629	4,880	6,740	4,629	146%	11,280		11,280	244%
197	Pension Expense	13,121	36,236	59,505		0	0%			0	0%
210	Office Supplies	1,936	1,504	1,930	860	2,100	41%	2,000		2,000	95%
212	Small Equipment < \$5,000	14,703	13,528	12,049	2,432	10,000	24%	10,000		10,000	100%
	Lab solids vac pump \$800										
	BOD Probe - \$1,300										
	Mixer Crane - \$3,500										
	PR Probes - 2 @ \$600 - \$1,200										
	Misc tools \$2,000										
	Digester sensors moved to contracted services										
220	Operating Supplies	8,809	5,098	5,322	9,000	9,000	100%	9,000		9,000	100%
	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	37,979	10,556	16,221	19,749	25,000	79%	25,000		25,000	100%
	dewatering poly - no longer using alum in process										
222	Lab Supplies	6,094	6,428	4,893	4,961	6,400	78%	6,400		6,400	100%
224	Janitorial/Cleaning Suppl	117				0	0%			0	0%
226	Clothing/Uniforms	274	10	223	56	300	19%	300		300	100%
	safety vests, hardhats, emblems on clothing										
231	Gas & Oil	3,800	6,228	5,353	7,959	6,000	133%	8,500		8,500	142%
	resumed jet rodding										
232	Vehicle Parts	1,531	1,529	1,016	2,070	2,500	83%	2,500		2,500	100%
	tires for Colorado - \$1,200										
240	Repair & Maintenance Supp	22,431	32,362	18,553	21,960	26,500	83%	27,000		27,000	102%
	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										

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
310	Postage & Freight	4,660	4,121	4,599	3,952	5,000	79%	5,000		5,000	100%
318	U-DIG Services	342	398	417	325	450	72%	450		450	100%
331	Legal Notices includes adv for employees	562	898	443	478	1,000	48%	1,000		1,000	100%
335	Membership & Dues DEQ certification	195	199	419	464	600	77%	600		600	100%
340	Utility Services garbage	714	834	743	771	800	96%	900		900	113%
341	Electric Utility	70,851	74,114	76,290	71,840	79,000	91%	79,000		79,000	100%
342	Water & Sewer	2,621	1,416	1,159	1,199	2,000	60%	2,100		2,100	105%
344	Gas Utility	4,981	4,873	6,799	8,144	7,000	116%	8,600		8,600	123%
345	Phone & Fax w/SCADA - add'l phone line changed internet to Bresnan/spectrum	3,430	3,727	4,594	6,318	5,200	122%	7,000		7,000	135%
350	Legal Services/Contract city attorney contract	6,128	6,294	6,483	6,677	6,678	100%	6,946		6,946	104%
351	Litigation Services					0	0%	2,000		2,000	*****%
353	Audit 23 FY - 2021 (\$2,366) and 2022 FY audits and 22 FY (fed'l)	3,483	3,133	400	2,700	7,800	35%	7,800		7,800	100%
354	Engineering/Consulting Structural engin eval/clarifier and pad - \$12,000 Misc task orders \$10,000 22 FY Biosolids Plan - \$25,356 from CDEG planning grant - match = \$8,000 2018 FY - PER - planned update in 23-24 FY - \$76K)	9,844			28,740	47,356	61%	30,000		30,000	63%
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	9,247	16,629	10,702	10,922	16,800	65%	17,000		17,000	101%
357	Employee Services	413	424	437	450	450	100%	468		468	104%
360	Maintenance & Repair Clarifier sandblast/paint - \$78,304 FY 2022 Generator Yearly Maint/Load Bank - \$2,900 WWTP Generator extra service \$2,600 Digester Level sensors X2, plus calibration and SCADA programming - \$10,500	36,161	44,080	19,661	98,419	95,500	103%	90,000		90,000	94%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
361	Motor Vehicle M & R Blue dump - brakes, clutch and seat - \$6,500	491	556	1,556	10,571	5,500	192%	8,500		8,500	155%
363	Office Maintenance/Agreem BMS - total \$6632 -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 - 150 Copier maint - \$1600 Global archives \$86/month	6,372	6,507	9,539	8,796	8,900	99%	9,360		9,360	105%
366	Building Maintenance & Re Carson Bros -annual maint. \$1,200 Cover over MCC, minisplit and lab back door - \$2,000	6,509	9,101	3,838	1,446	5,000	29%	5,000		5,000	100%
380	Training & Certification	1,275	2,344	962	2,320	2,500	93%	3,200		3,200	128%
390	Other Purchased Services railroad leases, quality control services and analytic balance	3,869	813	821	1,041	2,000	52%	2,000		2,000	100%
391	DEQ Permit charged more due to reporting violations	1,125	1,125	1,125	3,000	1,500	200%	3,000		3,000	200%
393	Line Monitoring, Cleaning use city staff, not contractor service	250				0	0%			0	0%
394	Sampling & Testing	6,127	4,295	5,743	4,176	6,500	64%	6,000		6,000	92%
395	Landfill Services no longer land applying - all landfilled	25,117	34,044	34,472	35,556	36,000	99%	38,000		38,000	106%
399	Other Contracted Services employee physicals, fire ext service, bug spraying, misc Quality control balance spectr \$305	4,487	1,638	8,946	8,061	3,500	230%	7,500		7,500	214%
510	Losses (Bad debt expense)	142	153	194		200	0%	200		200	100%
930	New Improvements/Misc. carryover to 23 FY (\$5.5 m less \$39,235 paid in 22 FY/engineering) 22 FY FER - \$5.5 project - Bioreactor add'n, Redundant daft, turbo blower, Redundant influent screen, Lift Station #3 rehab, Upsize Sewer Main 13th (hilltop neighborhood) HDR engineering contract - \$895,072 - balance 23 FY - \$855,837				39,235	5,500,000	1%	5,460,765		5,460,765	99%
934	Replacement/Improvements 21 FY replaced poly blend unit				5,693		0 ***%			0	0%
940	New Machinery & Equipmen FY 23 - no new M & E due to \$5.5 million project Truck boxes and crane arriving in 2021 - \$41,100				41,820	41,100	102%			0	0%
Account:		533,714	590,149	578,620	742,523	6,294,936	12%	6,236,902		6,236,902	99%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
		22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
21-22 FY Liab program - \$11,471 - mod dropped to 1.01, no rebate											
	Account:	26,368	28,866	31,425	30,527	30,527	100%	35,536	0	35,536	116%
510400	Depreciation										
	830 Depreciation - Closed to	526,145	525,220	534,054		526,000	0%	536,000		536,000	102%
	Account:	526,145	525,220	534,054		526,000	0%	536,000	0	536,000	102%
	Fund:	1,259,021	1,308,452	1,299,292	970,853	7,051,976	14%	7,016,483	0	7,016,483	99%

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CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

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5311 SEWER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
340000 CHARGES FOR SERVICES										
343039 Plant Investment Fees To	180,133	179,646	80,196	141,538	86,000	165%	95,000		95,000	110%
Group:	180,133	179,646	80,196	141,538	86,000	165%	95,000	0	95,000	110%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	15,790	12,972	6,987	4,634	4,500	103%	2,500		2,500	56%
Using \$1.3 m for WWTP project										
Group:	15,790	12,972	6,987	4,634	4,500	103%	2,500	0	2,500	55%
Fund:	195,923	192,618	87,183	146,172	90,500	162%	97,500	0	97,500	107%
Grand Total:	2,296,573	2,463,766	3,724,824	2,202,097	7,570,003		7,866,779	0	7,866,779	

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

5311 SEWER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
						21-22	21-22	22-23	22-23	22-23	22-23

521531	Transfer to Sewer										
820	Transfers to Other Funds		114,300			1,139,595	0%	1,221,853		1,221,853	107%
	transfer to 5310 for projects										
	23 FY for WWTP upgrade, lift station and main upgrade										
	2020 FY - Lift station 2 and main extension - increased capacity portion (total project \$230,800)										
	Account:		114,300			1,139,595	0%	1,221,853	0	1,221,853	107%
	Fund:		114,300			1,139,595	0%	1,221,853	0	1,221,853	107%
											%

Grand Total:		2,023,813	2,163,837	3,572,101	1,685,691	9,308,244		9,733,070	0	9,733,070	

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2023

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 2023 FY funding is based on the actuarial completed as of June 30, 2022. The City's budgeted contribution amount funds the unfunded liability over a 5 year amortization period.

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	18-19	19-20	20-21	21-22	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	70,267	49,259	47,395	46,243	47,481	97%	44,051		44,051	93%
Tax levy to equal \$ 67,627 in funding with all other sources, part of 15-10-420, MCA maximum levy, updated actuarial, unfunded liability - 6/30/22 \$199,537 (w/retirement adjustment)										
311020 Personal Property Taxes	1,597	1,194	1,016	1,891	0	***%			0	0%
311030 Motor Vehicle Taxes	3				0	0%			0	0%
312000 Penalty & Interest on	130	186	94	110	0	***%			0	0%
Group:	71,997	50,639	48,505	48,244	47,481	102%	44,051	0	44,051	92%
330000 INTERGOVERNMENTAL REVENUES										
335050 Insurance Premium	10,890	12,186	12,445	14,944	13,336	112%	14,953		14,953	112%
1.5 mills (adj. 8969.364 X 1.5 = 13,454) or 10162*1.5										
335230 State Entitlement	7,506	7,771	8,190	8,317	8,317	100%	8,623		8,623	104%
2023 FY 3.6% growth plus HB 303 reimb. - \$8,623 2022 FY 1.015% growth - \$8,317 2021 FY 1.054% growth - \$8,190										
Group:	18,396	19,957	20,635	23,261	21,653	107%	23,576	0	23,576	108%
Fund:	90,393	70,596	69,140	71,505	69,134	103%	67,627	0	67,627	97%
Grand Total:	90,393	70,596	69,140	71,505	69,134		67,627	0	67,627	

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CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2022 - 2023

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7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		18-19	19-20	20-21	21-22	Budget	Exp.	Budget	Changes	Budget	Budget
420400	FIRE PROTECTION & CONTROL										
130	Employee Benefits					69,134	0%	67,627		67,627	98%
	Per actuarial valuation completed for plan year ended June 30, 2022 - \$67,627 - 5 year amortization										
	Account:					69,134	0%	67,627	0	67,627	98%
	Fund:					69,134	0%	67,627	0	67,627	98%
	Grand Total:					69,134		67,627	0	67,627	

CITY OF COLUMBIA FALLS

TAX INFORMATION
2022-23 FY

REQUIRED AND SUPPLEMENTAL INFORMATION



FY 2022 - 2023
FINAL TAX LEVY SCHEDULE

Assessed Valuation: \$ 655,605,775
Tax Valuation: \$ 8,969,364
1 Mill Yields (10): \$ 8,969.364

(4)-(2) Carry-over	(1) Appropriation	(2) Resources Reserve	(3)=(1)+(2) Total Requirements	(4) Resources Available (Cash Plus receivables less current liabilities)	(5) Non-Tax Revenues	(6)=(4)+(5) Total Non-Tax Resources	(7)=(3)-(6) Property Tax Revenues	(8)=(6)+(7) Total Resources	(9)=(7)-(10) Mill Levy
300,500	1000 General Resort Tax offset Net General	733,215 733,215	4,398,215 4,398,215	1,033,715 1,033,715	1,898,637 136,435 2,035,072	2,932,352 136,435 3,068,787	1,465,863 (136,435) 1,329,428	4,398,215 0 4,398,215	163.430 -15.210 148.220
0	7120 Fire Relief Pension	67,627	67,627	0	23,576	23,576	44,051	67,627	4.910
SUBTOTAL									
See Mill Levy Limitations Schedule 1,373,479 153,130									

VOTED & SPECIAL LEVIES		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
27,578	Permissive Medical Levy	280,244	10,056	290,300	37,634	2,600	40,234	250,066	290,300	27.880
44,734	Street construction Bond	44,784	-	44,784	44,734	50	44,784	-	44,784	0.000

SUBTOTAL		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SUBTOTAL		\$ 4,057,655	\$ 743,271	\$ 4,800,926	\$ 1,116,083	\$ 2,061,298	\$ 3,177,381	\$ 1,623,545	\$ 4,800,926	181.010
Last Year - 21-22 FY		\$ 3,906,895	\$ 765,625	\$ 4,672,520	\$ 1,244,694	\$ 1,722,943	\$ 2,967,637	\$ 1,704,884	\$ 4,672,521	191.747
				TOTAL TAX		TOTAL TAX		TOTAL TAX		TOTAL MILLS
										-10.737

Total Appropriations \$ 3,665,000

% of Operating Minimum Reserve \$ 3,665,000
20% 733,000

**General Fund Cash Reserve Minimum: \$ (81,339)

Year Change \$ (81,339)

NON-LEVIED FUNDS - FINAL SUMMARY SCHEDULE

Fiscal Year: 2022-23

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
2100	Resort Tax	250,049	1,066,289	1,316,318	518,453	797,865	1,316,318
2310	Tax Increment District	1,217,920	212,235	1,430,155	1,416,157	13,998	1,430,155
2311	TEDD - Industrial Park	-	12,561	12,561	12,561	0	12,561
2312	TEDD - Columbia Rising	-	38,892	38,892	38,892	0	38,892
2394	Building Code Enforcement Program	213,213	131,883	345,096	187,096	158,000	345,096
2400	Special Lighting Districts	51,466	6,858	58,324	28,125	30,199	58,324
2500	Street Maintenance District	499,437	43,719	543,156	160,546	382,610	543,156
2700	Cedar Creek Trust	93,083	1,139,704	1,232,787	1,179,632	53,155	1,232,787
2821	Special Road/Street Allocation Program	135,072	0	135,072	135,072	0	135,072
2820	Gas Tax	93,346	0	93,346	-	93,346	93,346
2917	Crime Victims Program	6,000	0	6,000	-	6,000	6,000
2940	CDBG-Home Program Grant	143,389	0	143,389	143,389	0	143,389
2959	EDA	1,251,414	0	1,251,414	198,268	1,053,146	1,251,414
2991	ARPA of 2021	1,505,476	0	1,505,476	1,505,476	0	1,505,476
3534	SID 34	5,483	248	5,731	248	5,483	5,731
3536	SID 36	3,345	1,565	4,910	1,565	3,345	4,910
3538	SID 38	28,018	0	28,018	409	27,609	28,018
4000	C.I.P. Building Improvements	96,000	67,149	163,149	156,649	6,500	163,149
4010	C.I.P. Park Improvements/Equipment	185,500	190,322	375,822	292,875	82,947	375,822
4020	C.I.P. General Machinery & Equipment	113,000	311,137	424,137	331,300	92,837	424,137
4040	C.I.P. Street Construction	887,084	0	887,084	763,849	123,235	887,084
5210	Water Operating Fund (1)	1,448,234	871,813	2,320,047	1,263,939	1,056,108	2,320,047
5211	Water Capital Expansion Fund	46,500	410,647	457,147	361,647	95,500	457,147
5310	Sewer Operating Fund (2)	7,016,483	1,285,500	8,301,983	1,684,312	6,617,671	8,301,983
5311	Sewer Capital Expansion Fund	1,221,853	71,649	1,293,502	1,196,002	97,500	1,293,502
	TOTAL	\$ 16,511,365	\$ 5,862,151	\$ 22,373,515	\$ 11,576,461	\$ 10,797,054	\$ 22,373,515

5210	Water Fund*						
	Water Fund Operating	\$ 358,281		5310 Sewer Fund**		\$ 432,633	
	Water Capital Projects (New)	\$ 261,733		Sewer Fund Operating		\$ 313,893	
				Sewer Capital Projects (New)		\$ 481,735	
	Water Bond Debt Req'd Reserve	\$ 57,171		Sewer -Restricted Project (EDU increase)		\$ 72,111	
	Water Depreciation Reserve	\$ 586,754		Sewer Bond Debt Reserve		\$ 383,940	
				Sewer Depreciation Reserve			
5211	Water Expansion Projects (New)	\$ 361,299		5311 Sewer Expansion Projects (New)		\$ 1,194,851	5311
		\$ 1,625,238				\$ 2,879,163	

Total - Levied/Non-Levied Schedule
Total 22 FY
\$ 20,569,020
\$ 17,936,130
\$ 2,632,890



Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds

FYE June 30, 2023

Entity Name: City of Columbia Falls

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year (from Prior Year's form Line 17)	\$ 1,403,494	\$ 1,403,494
(2)	Add: Current year inflation adjustment @ 1.77%		\$ 24,842
(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)		\$ -
(3.5)	Subtract: Entitlement Share Class 8 Business Equipment Personal Property Tax Reimbursement (15-1-123 MCA) *New for FY2023 (enter as negative)	\$ (753)	\$ (753)
(4)	Adjusted ad valorem tax revenue		\$ 1,427,583
= (1)+(2)+(3)+(3.5)			
<u>ENTERING TAXABLE VALUES</u>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue Certified Taxable Valuation Information form, line # 2	\$ 10,151,190	\$ 10,151,190
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue Certified Taxable Valuation Information form, line # 6 (enter as negative)	\$ (1,181,826)	\$ (1,181,826)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 8,969,364
= (5) + (6)			
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue Certified Taxable Valuation Information form, line # 3 (enter as negative)	\$ (142,759)	\$ (142,759)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue Certified Taxable Valuation Information form, line # 5 (enter as negative)		\$ -
(10)	Adjusted Taxable value per mill		\$ 8,826,605
= (7) + (8) + (9)			
(11)	CURRENT YEAR calculated mill levy		161.74
= (4) / (10)			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 1,450,705
= (7) x (11)			
<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	6.56	6.56
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		168.30
= (11) + (13)			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 1,509,544
= (7) x (14)			
<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>			
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	153.13	153.13
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 1,373,479
= (7) x (16)			
<u>RECAPITULATION OF ACTUAL:</u>			
(18)	Ad valorem tax revenue actually assessed		\$ 1,351,618
= (10) x (16)			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 21,861
(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		\$ 1,373,479
= (18) + (19) + (20)			
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		15.17
= (14) - (16)			

Tax Analysis - 2018 - 2022

	2018 Tax Value:		2019 Tax Value:		2017 - 2018		2018 - 2019	
	Tax rates	Total	Tax rates	Total	% of Total	Change	% of Total	Change
Tax Value Breakdown - Columbia Falls:								
Residential, Commercial and Industry (Residential Share)	1.35	\$ 4,405,916.00	1.35	\$ 5,192,766.00	73.1%	\$ 5,192,766.00	84.93%	17.86%
(Commercial Share)	1.89	\$ 1,522,408.00	1.89	\$ 1,666,874.00	25.3%	\$ 1,666,874.00		9.49%
(Industry Share)	1.89	\$ 99,927.00	1.89	\$ 39,820.00	1.7%	\$ 39,820.00		-60.15%
Total Class 4		\$6,028,251.00		\$6,899,460.00		\$6,899,460.00		14.45%
Mobile Homes	1.35	\$ 12,871.00	1.35	\$ 13,517.00	0%	\$ 13,517.00	0.17%	5.02%
Mach/Equip - Water Pollution/Rural Elec	3.00	\$ 11,047.00	3.00	\$ 10,959.00	0%	\$ 10,959.00	0.13%	-0.80%
Business Equipment	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	12.00	\$ 688,716.00	12.00	\$ 707,151.00	9%	\$ 707,151.00	8.70%	2.68%
Railroad/ Telecommunications/Airline	6.00	\$ 272,414.00	6.00	\$ 250,154.00	4%	\$ 250,154.00	3.08%	-8.17%
Non-qual AG Land Class 3	3.12	\$ 56,093.00	3.20	\$ 60,064.00		\$ 60,064.00		
Forest Land Class 1	15.12	\$ 19.00	15.12	\$ 20.00		\$ 20.00		
Total City-Wide Tax Value	0.37	\$7,259,951.00	0.37	\$8,124,055.00	100%	\$8,124,055.00	100.00%	11.30%
		\$25,686.00		\$864,104.00		\$864,104.00		
	newly taxable	\$ 184,536.00	newly taxable	\$ 134,253.00		\$ 134,253.00		
	change in tax value	(\$158,850.00)	change in tax value	\$729,851.00		\$729,851.00		
		\$131,635.00		\$1,003,104.00		\$1,003,104.00		

Tax Analysis - 2018 - 2022

Tax Value Breakdown - Columbia Falls:		2022 Tax Value:		% of Total		Change 2021 - 2022	
Residential, Commercial and Industry (Residential Share)	1.35	6,815,072.00	78.1%	86.00%	2.51%		
(Commercial Share)	1.89	1,905,806.00	21.8%		1.76%		
(Industry Share)	1.89	9,640.00	0.1%		0.00%		
Total Class 4		\$8,730,518.00			2.34%		
Mobile Homes	1.35	15,849.00		0.16%	10.78%		
Mach/Equip - Water Pollution/Rural Elec	3.0	11,952.00		0.12%	6.19%		
Business Equipment	1.5	390,506.00		3.85%	3.50%		
Utilities	12.00	271,006.00					
Real/mileage PERS	12.00	490,130.00		7.50%	6.14%		
Railroad/ Telecommunications/Airline	6.0	184,967.00					
Real/mileage PERS/mileage	3.2	56,261.00		2.38%	-21.36%		
Non-qual AG Land Class 3							
Forest Land Class 1							
Total City-Wide Tax Value		\$10,151,190.00		100.00%	1.94%		
		\$193,527.00					
	of change	142,759.00			74% of change		
	of change	\$50,768.00			26% of change		

Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2023

Entity Name: City of Columbia Falls

Step A: Input in Yellow Cells		Fiscal Year	<u>Line #1</u> : 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 (1) or Will Make (2) Employer Contributions to Group Benefits for on July 1st
(1)	BASE Year	2000	\$39,104.00	\$232.76	14
(2)	Budgeting For	2023	\$331,787.00	\$1,382.45	20
(3)			Increase from BASE Year (Decreases will be reported as zero)	\$1,149.68	6

Step B:		Fiscal Year	2023
		2022	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund	\$8,969,364.00	

Step C: Calculation of:		(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
(5)	BASE Contribution	\$55,862.86	\$275,924.14
(6)	Increase in Employer Contribution from BASE Year		

Step D: Must be deposited into Fund 2372		Fund #2372 Permissive Medical Levy			
Transition clause per L2009 SB 491, Section 4, has expired.		Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Value Per Mill	Fund 2372 Total Generated Tax Revenue
(7)	Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2023	30.76	\$8,969.36	\$275,924.14

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
FY 22/23	\$316,000

302 – Street Maintenance District
= \$0.0077783300 per sq ft
40,625,687.70 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
FY 22/23	\$30,049

301 – Special Lighting District
= \$0.126575 per front foot
237,400.72 Front Footage