



**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, 2024**

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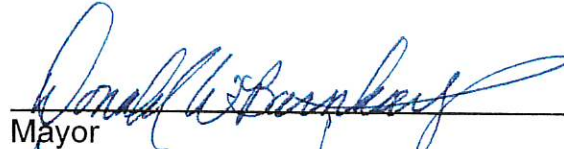
130 6TH STREET WEST  
ROOM A  
COLUMBIA FALLS, MT 59912

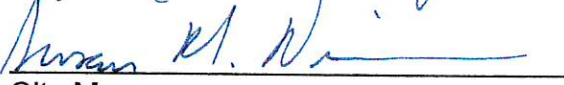
PHONE (406) 892-4391

FAX (406) 892-4413

## BUDGET CERTIFICATION

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal 2024, was prepared according to law and adopted by the City Council, City of Columbia Falls, on September 5, 2023; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed  Date 9/6/2023  
Mayor

Signed  Date 9/6/2023  
City Manager

RESOLUTION NO. 1908

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, 2023 AND ENDING JUNE 30, 2024, 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, 2023, and ending June 30, 2024, 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 5th DAY OF SEPTEMBER 2023. THE COUNCIL VOTING AS FOLLOWS:

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

NOES: None


ABSENT: Lovering

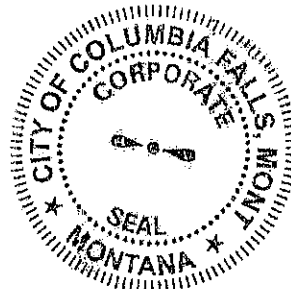
  
City Clerk

APPROVED BY THE MAYOR OF COLUMBIA FALLS, MONTANA, THIS 5th DAY OF SEPTEMBER 2023.

  
Mayor

ATTEST:

  
City Clerk



RES 1908

RESOLUTION NO. 1907

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, MONTANA, SETTING AND ADOPTING THE MILL LEVIES ON ALL REAL AND PERSONAL PROPERTY WITHIN THE CITY OF COLUMBIA FALLS; APPROVING SPECIAL LEVIES FOR SPECIAL PURPOSES ON PROPERTY WITHIN THE CITY OF COLUMBIA FALLS FOR THE 2023-24 FISCAL YEAR

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

Section One: That the levies on real and personal property within the City of Columbia Falls, for meeting the regular expenses of the City of Columbia Falls, and special levies for special purposes, is hereby adopted.

Section Two: The tax levy requirements as expressed in mills, totaling 90.360 mills are as follows: 132.950 per Section 15-10-420, MCA, (70.490) Resort Tax offset, 25.900 - Permissive Medical Levy and 2.000 Emergency Disaster.


Section Three: 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 5<sup>th</sup> DAY OF SEPTEMBER, 2023. THE COUNCIL VOTING AS FOLLOWS:

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

NOES: None


ABSENT: Lovering

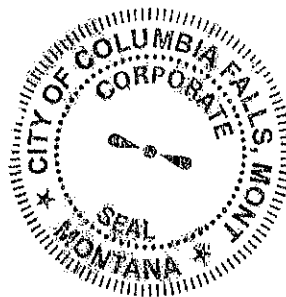
  
City Clerk

APPROVED BY THE MAYOR OF COLUMBIA FALLS, MONTANA, THIS 5th DAY OF SEPTEMBER, 2023.

  
Mayor

ATTEST:

  
City Clerk





**2023 Certified Taxable Valuation Information**  
(15-10-202, MCA)  
**Flathead County**  
CITY OF COLUMBIA FALLS

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

1. 2023 Total Market Value <sup>1</sup> .....	\$	978,325,794
2. 2023 Total Taxable Value <sup>2</sup> .....	\$	14,888,259
3. 2023 Taxable Value of Newly Taxable Property.....	\$	81,494
4. 2023 Taxable Value less Incremental Taxable Value <sup>3</sup> .....	\$	12,029,377
5. 2023 Taxable Value of Net and Gross Proceeds <sup>4</sup> (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value <sup>2</sup>	Base Taxable Value	Incremental Value
COLUMBIA RISING	596,791	249,028	347,763
COLUMBIA FALLS URD (A	4,440,452	1,986,191	2,454,261
COLUMBIA FALLS INDUS	118,893	62,035	56,858

Total Incremental Value \$ 2,858,882

Preparer Holly Dale

Date 8/7/2023

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

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

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

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

**For Information Purposes Only**

2023 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

**Note**

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/07/2023, 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, 09/11/2023, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

# City of Columbia Falls

## GENERAL STATISTICAL INFORMATION

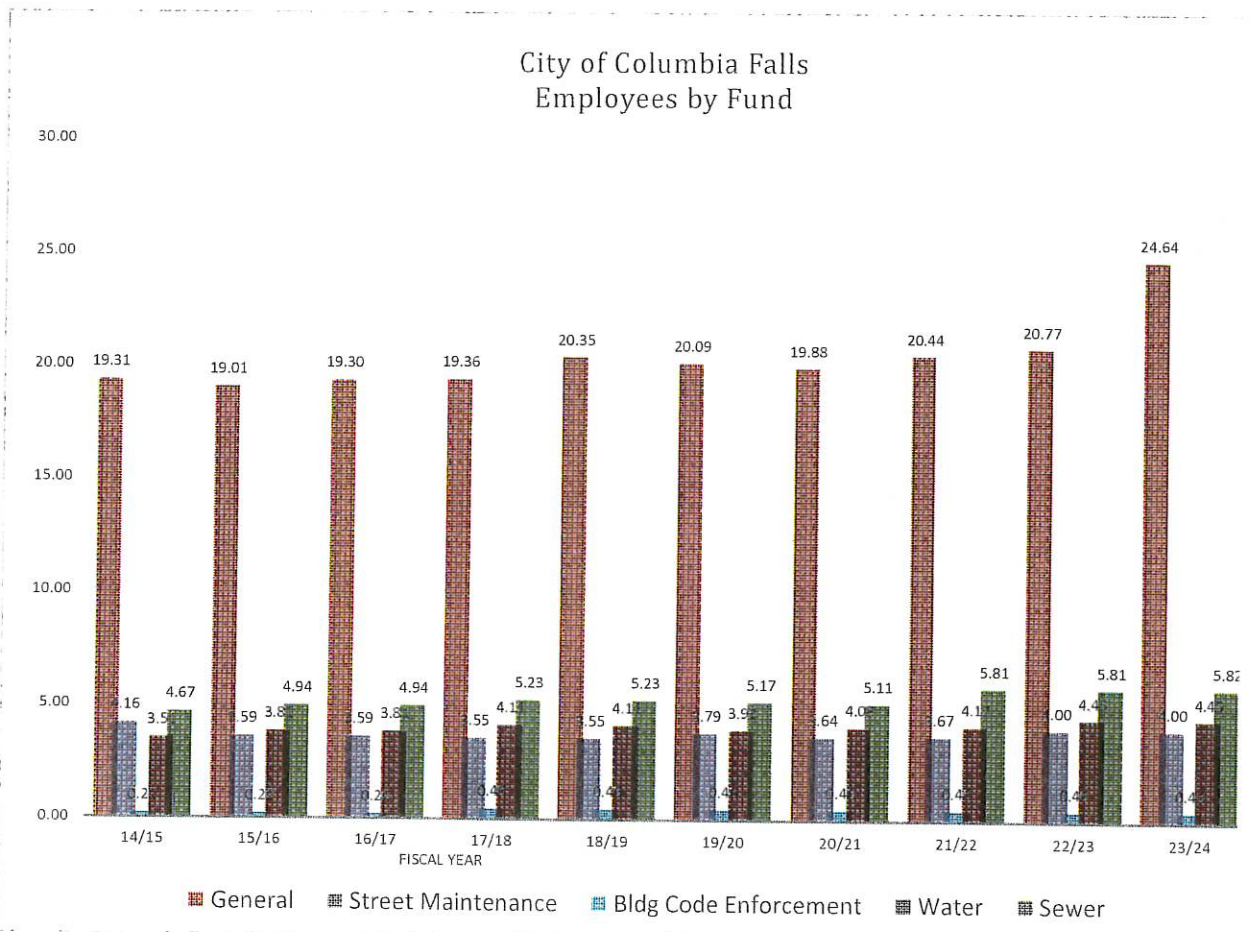
CLASS OF CITY	<u>Third</u>
COUNTY LOCATED IN	<u>Flathead</u>
YEAR ORGANIZED	<u>1909</u>
REGISTERED VOTERS	<u>3,481 August 2023</u>
AREA (SQ. MILES)	<u>2.20</u>
POPULATION OF CITY (2020 Census)	<u>5,308</u>
US Census July 1, 2022 Estimate - 5,656	
FORM OF GOVERNMENT	<u>Commission/Manager</u>
NUMBER OF EMPLOYEES (ELECTED)	<u>None</u>
NUMBER OF EMPLOYEES (NON-ELECTED)	<u>39.37 FTE</u>
MILES OF STREETS AND ALLEYS	<u>40.265</u>
MUNICIPAL WATER AND SEWER	
NUMBER OF CONSUMERS	<u>2,212</u>
WATER RATE PER 1,000 GALLONS	<u>\$1.00 - \$1.77</u>
SEWER RATES PER 1,000 GALLONS	<u>\$5.00</u>



OFFICE	CITY OF COLUMBIA FALLS OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Donald W. Barnhart	Dec. 31, 2025
Council/Commission	Darin Fisher	Dec. 31, 2023
	Kelly King	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
City Attorney (Contract)	Justin Breck	Dec. 31, 2023
Deputy City Attorney (Contract)	Stephanie 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	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
General	19.31	19.01	19.30	19.36	20.35	20.09	19.88	20.44	20.77	24.64
Street Maintenance	4.16	3.59	3.59	3.55	3.55	3.79	3.64	3.67	4.00	4.00
Bldg Code Enforcement	0.20	0.20	0.20	0.46	0.46	0.46	0.46	0.46	0.46	0.46
Water	3.51	3.81	3.81	4.11	4.11	3.93	4.08	4.12	4.45	4.45
Sewer	4.67	4.94	4.94	5.23	5.23	5.17	5.11	5.81	5.81	5.82
<b>Total</b>	<b>31.85</b>	<b>31.55</b>	<b>31.84</b>	<b>32.71</b>	<b>33.70</b>	<b>33.44</b>	<b>33.17</b>	<b>34.50</b>	<b>35.49</b>	<b>39.37</b>

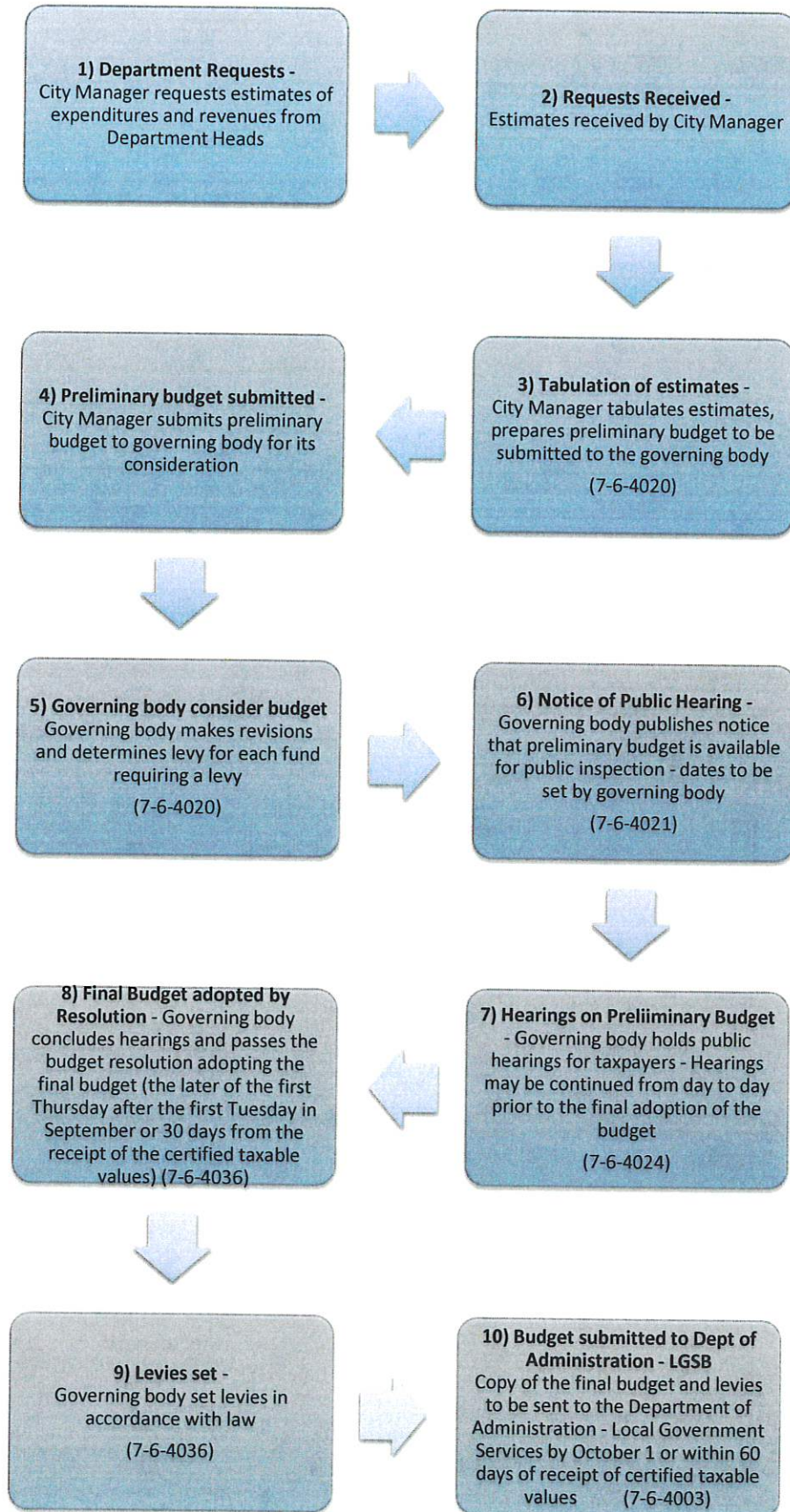


CITY OF COLUMBIA FALLS  
EMPLOYEE ALLOCATION BY FUND

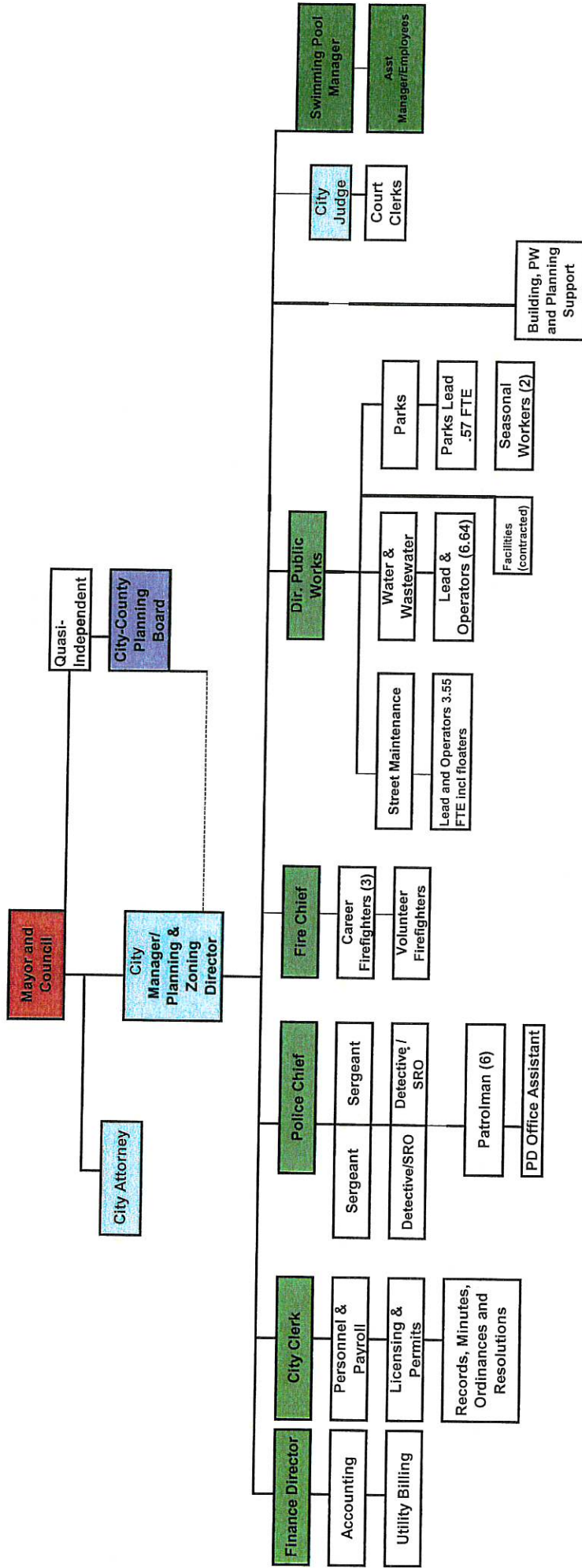
<u>FUND/Dept.</u>	<u>FTE 15-16</u>	<u>FTE 16-17</u>	<u>FTE 17-18</u>	<u>FTE 18-19</u>	<u>FTE 19-20</u>	<u>FTE 20-21</u>	<u>FTE 21-22</u>	<u>FTE 22-23</u>	<u>FTE 23-24</u>
General - Court	2.44	2.45	2.45	2.45	2.40	2.40	2.40	2.40	2.40
Admin	.48	.48	.33	.33	.33	.33	.33	.33	.34
Finance	1.49	1.49	1.54	1.54	1.54	1.54	1.54	1.54	1.54
Facilities	.11	.11	.11	.11	.10	.10	.10	.10	.10
Police	10.00	10.00	10.00	11.00	11.00	11.00	11.00	11.00	12.00
Fire	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00
Parks	1.35	1.34	1.34	1.34	1.40	1.40	1.63	1.96	1.95
Pool	1.95	2.24	2.12	2.12	1.91	1.64	1.97	1.97	1.82
Trees	.13	.13	.11	.11	.11	.11	.11	.11	.13
Flood Control	.03	.03	.03	.03	.03	.03	.03	.03	.03
Planning/Zoning	.03	.03	.03	.03	.33	.33	.33	.33	.33
<b>Total General Fund</b>	<b>19.01</b>	<b>19.30</b>	<b>19.36</b>	<b>20.35</b>	<b>20.09</b>	<b>19.88</b>	<b>20.44</b>	<b>20.77</b>	<b>24.64</b>
Bldg Code Enforcement Fund	.20	.20	.20	.20	.46	.46	.46	.46	.46
Street Maintenance Fund	3.59	3.59	3.55	3.55	3.79	3.64	3.67	4.00	4.00
Water Fund	3.81	3.81	4.11	4.11	3.93	4.08	4.12	4.45	4.45
Sewer Fund	4.94	4.94	5.23	5.23	5.17	5.11	5.81	5.81	5.82
<b>TOTAL FUNDS</b>	<b>31.55</b>	<b>31.84</b>	<b>32.71</b>	<b>33.70</b>	<b>33.44</b>	<b>33.17</b>	<b>34.50</b>	<b>35.49</b>	<b>39.37</b>

# Local Government Budget Calendar

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



CITY OF COLUMBIA FALLS  
ORGANIZATIONAL CHART



# City of Columbia Falls

## TAXABLE VALUATION/MILL LEVY HISTORY AND ANALYSIS

Fiscal Year	Taxable Valuation	Increase (Decrease) From Prior Year	Previous Year Levy	Current Year Authorized Levy	Floated Mill - Up-(Down)	Current Year Actual Levy	Carry Forward Mills Available	Permissive Mills		Total Mills
								Other/ Voted Levy	Med. Levy	
98-99***	4,718,500	#REF!	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
<b>23-24</b>	<b>12,029,377</b>	<b>34.12%</b>	<b>153.130</b>	<b>132.950</b>	<b>(20.180)</b>	<b>62.460</b>	<b>70.490</b>	<b>2.000</b>	<b>25.900</b>	<b>90.360</b>

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

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

If the levies are not at the maximum allowed by law, how many additional mills can be levied before the limit is reached or carried forward? 70.49 Mills as indicated in the carry forward mills column.

Permissive Levies:

Fund 2372	Permissive Medical Levy	25.900
Fund 2260	Emergency/Disaster	2.00

# STATEMENT OF TAX LEVY/LEVIES

## Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds

FYE June 30, 2024

Entity Name: CITY OF COLUMBIA FALLS

Reference Line	Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> (from Prior Year's form Line 17)	\$ 1,373,479
(2)	Add: Current year inflation adjustment @ 2.46%	\$ 33,788
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)	\$ -
(4) = (1) + (2) + (3)	Adjusted ad valorem tax revenue	\$ 1,407,267
<b>ENTERING TAXABLE VALUES</b>		
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 14,888,259
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)	\$ (2,858,882)
(7) = (5) + (6)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)	\$ 12,029,377
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (81,494)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)	\$ -
(10) = (7) + (8) + (9)	Adjusted Taxable value per mill	\$ 11,947,883
(11) =(4) / (10)	CURRENT YEAR calculated mill levy	117.78
(12) = (7) x (11)	CURRENT YEAR calculated ad valorem tax revenue	\$ 1,416,820
<b>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</b>		
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	15.17
(14) =(11) + (13)	Total current year authorized mill levy, including Prior Years' carry forward mills	132.95
(15) =(7) x (14)	Total current year authorized ad valorem tax revenue assessment	\$ 1,599,306
<b>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</b>		
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	62.46
(17) =(7) x (16)	Total ad valorem tax revenue actually assessed in current year	\$ 751,355
<b>RECAPITULATION OF ACTUAL:</b>		
(18) =(10) x (16)	Ad valorem tax revenue actually assessed	\$ 746,265
(19)	Ad valorem tax revenue actually assessed for newly taxable property	\$ 5,090
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)	\$ -
(21) =(18) + (19) + (20)	Total ad valorem tax revenue actually assessed in current year	\$ 751,355
(22) =(14) - (16)	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.)	70.49

This page is supplemented by Page 1A-2, Resolution # 1907 Setting the 2024 FY Mill Levies as well as the Tax Levy Requirement Schedule found in the Required and Supplemental Tax and Assessment Section of this budget. Mill Levies are also discussed in the Budget Message/Summary.

# CITY OF COLUMBIA FALLS

## BUDGET MESSAGE AND BUDGET SUMMARY



Fiscal Year Ending June 30, 2024

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





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

PHONE (406) 892-4391

FAX (406) 892-4413

## BUDGET MESSAGE

September 5, 2023

To Mayor Barnhart, City Council and Citizens of Columbia Falls:

The Fiscal Year 2024 (2024 FY) budget was developed with the goals and priorities of the City Council, the needs of the individual departments, as well as the service level expectations of our community. The 2024 FY budget represents the Council's commitment to providing outstanding service to our community by providing appropriate staffing, improving and maintaining facilities, leveraging local funding with grants while considering the impacts to the City's property taxpayers.

The Council's 2024 FY priorities focused on public safety, public health and maintaining the City's current level of services and facilities. 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 total appropriations do not vary significantly from year to year. The 2024 FY budget appropriations are \$ 20,158,677, reflecting a 2% decrease over the adopted 2023 FY budget of \$20,569,020. Appropriations are impacted notably by grants and capital projects. The 2024 FY capital projects appropriations of \$8,124,909, account for over 40% of the total budget. The Capital Projects are described in detail below in the Budget Summary.

The 2024 FY is the first year the three full-time firefighters' costs are reflected within the adopted budget. The Council identified the need for full-time firefighters and additional police officers in 2018 and spent the next 18 months working on funding options, culminating in bringing the Resort Tax to a vote of the citizens. The Resort Tax was approved by the voters in June 2020 with collections slated to begin October 2020. Due to the unknown impacts of the pandemic on the community, the City Council delayed the start of the Resort Tax collections to October 1, 2021. The 2023 FY activity reflects the first full fiscal year of collections. The Resort Tax collections exceeded expected amounts by \$638K resulting in a total of \$847,926 in property tax relief for the 2024 FY, equivalent to 70.49 mills.

The property tax revaluation cycle resulted in an increase of 46.67% in the City's overall taxable valuation. Due to the state reporting requirements, there was considerable uncertainty as to the actual increase in property taxes with many taxpayers believing that taxes would go up at the same rate. Pursuant to state statute, 15-10-420, MCA, the City's tax increases are limited to dollars and are based on ½ the rate of inflation, or 2.46% for the 2024 FY and an allowance for newly taxable property. The inflation factor provided \$33,788 in new funding and the newly taxable property provided \$5,090 in new funding for a total of \$38,878. Based on the statutory formula, as shown in

the Budget Summary, there is a corresponding decrease in the number of mills levied when the taxable valuation is increased. Due to the Resort Tax collections, the Council was able to approve a levy that was reduced by 50%, from 181.01 mills to 90.36. City taxpayers will see a reduction in their City taxes for the 2024 FY.

The 2024 FY Final Budget is respectfully submitted to the Mayor and Council for final approval on September 5, 2023. Formal budget adoption is by approval of Resolution #1907 Setting the Tax Levies and Resolution #1908 Adopting the Final Budget.

Sincerely,

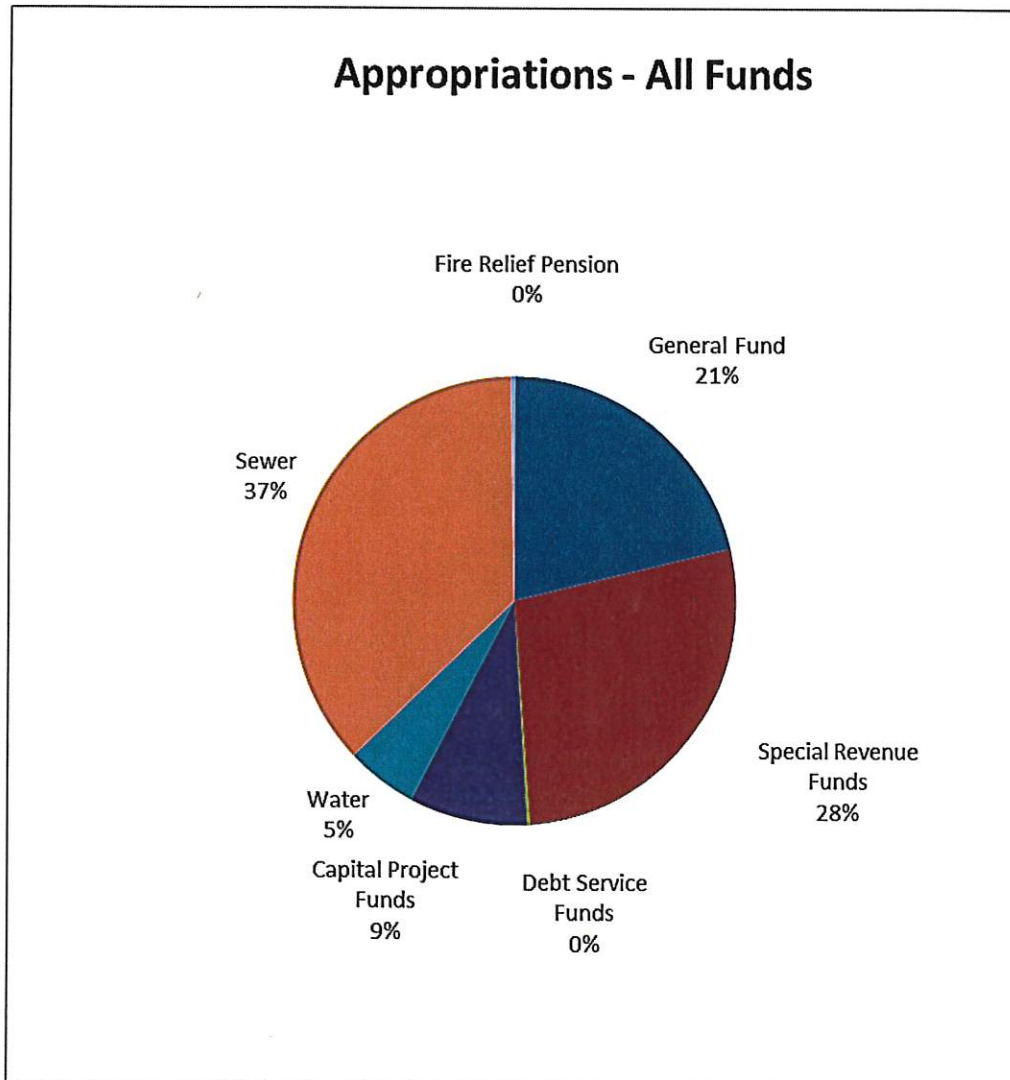
A handwritten signature in blue ink, appearing to read "Susan M. Nicosia", with a long horizontal flourish extending to the right.

Susan M. Nicosia, CPA, MPA  
City Manager

## BUDGET SUMMARY

### Total 2024 FY Budget Appropriations:

Fund Type	FY 2023-2024	FY 2022-2023	Change	% of Change
General Fund	\$ 4,278,843	\$ 3,665,000	\$ 613,843	17%
Special Revenue Funds	\$ 5,560,777	\$ 5,740,109	\$ (179,332)	-3%
Debt Service Funds	\$ 37,208	\$ 81,630	\$ (44,422)	-54%
Capital Project Funds	\$ 1,734,578	\$ 1,281,584	\$ 452,994	35%
Water	\$ 1,051,346	\$ 1,494,734	\$ (443,388)	-30%
Sewer	\$ 7,428,298	\$ 8,238,336	\$ (810,038)	-10%
Fire Relief Pension	\$ 67,627	\$ 67,627	\$ -	0%
<b>Total</b>	<b>\$ 20,158,677</b>	<b>\$ 20,569,020</b>	<b>\$ (410,343)</b>	<b>-2%</b>



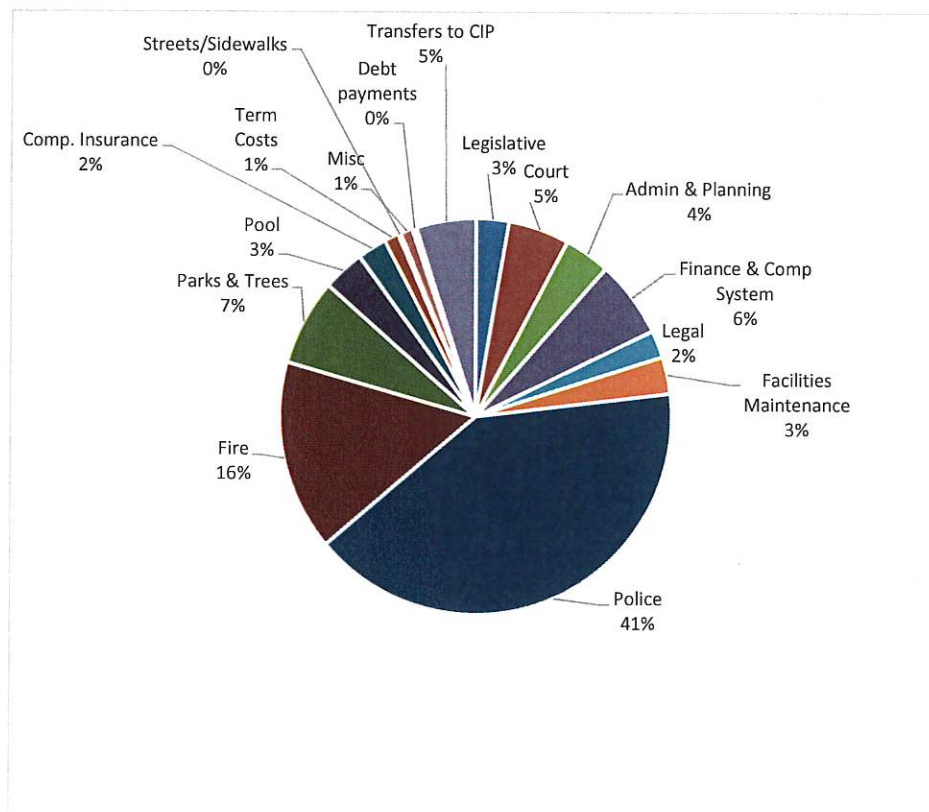
**Change in Appropriations:**

**General Fund:**

The General Fund is the main operational fund of the City, accounting for government services that are not self-supporting but rather are funded through a combination of taxes, intergovernmental revenues, fines, and fees. The 2024 FY increase in the General Fund appropriations, \$613,843 is due primarily to the addition of the three full-time paid firefighters and an additional police officer with additional maintenance costs in both park and pool.

This chart reflects the departmental expenditure changes:

Department/Service:	2023-2024	2022-2023	Change	% Change
Legislative	\$ 116,348	\$ 119,755	-\$3,407	-2.8%
Court	\$ 215,616	\$ 207,436	\$8,180	3.9%
Admin & Planning	\$ 162,606	\$ 146,941	\$15,665	10.7%
Finance & Comp System	\$ 269,837	\$ 265,936	\$3,901	1.5%
Legal	\$ 96,240	\$ 91,943	\$4,297	4.7%
Facilities Maintenance	\$ 128,207	\$ 115,980	\$12,227	10.5%
Police	\$ 1,739,590	\$ 1,662,041	\$77,549	4.7%
Fire	\$ 666,804	\$ 251,326	\$415,478	165.3%
Parks & Trees	\$ 303,276	\$ 241,128	\$62,148	25.8%
Pool	\$ 146,849	\$ 107,806	\$39,043	36.2%
Comp. Insurance	\$ 105,207	\$ 93,579	\$11,628	12.4%
Term Costs	\$ 50,500	\$ 50,500	\$0	0.0%
Streets/Sidewalks	\$ 10,000	\$ -	\$10,000	100.0%
Misc	\$ 42,820	\$ 42,770	\$50	0.1%
Debt payments	\$ 14,943	\$ 15,777	-\$834	-5.3%
Transfers to CIP	\$ 210,000	\$ 252,082	-\$42,082	-16.7%
<b>Total</b>	<b>\$ 4,278,843</b>	<b>\$ 3,665,000</b>	<b>\$613,843</b>	<b>16.7%</b>



### **Special Revenue Funds:**

The Special Revenue Funds consist of 16 individual funds that are detailed within the budget document. Each fund accounts for a dedicated project or program. The overall decrease of \$179,332 is primarily due to the substantial completion of programs or grants, such as the \$ 597,805 reduction of Fund 2991 ARPA, substantial completion of Fund 2959 EDA Grant project reduction of \$1,052,737 offset by the increase in Fund 2100 Resort Tax appropriations in the amount of \$854,666. See the detailed Special Revenue Fund budget section for additional information.

### **Debt Service Funds:**

The Debt Service Fund budget reflects the activity for three separate Special Improvement Districts or SID's. SID 34 and SID 36 were formed in 2005 to provide water and sewer to unserved residents on 4<sup>th</sup> and 5<sup>th</sup> Avenues south of Highway 2. These funds will be paid off in 2025. SID 38 Riverwood was formed in 2017 and will mature June 30, 2037. These funds paid for the residents share of city water, sewer, and new street construction for the Riverwood Subdivision. The City's made the final payments on the General Obligation Street Debt in 2023 therefore the Debt Service Fund appropriations reflect a decrease of \$44,422.

### **Capital Project Funds:**

The City maintains four capital projects funds for general government purposes: Fund 4000 Building Improvements, Fund 4010 Park Improvements, Fund 4020 General Machinery and Equipment and Fund 4040 Street Construction. Capital Project Fund appropriations total \$1.7 million. Fund 4040 Street Construction increased \$485K as special street construction funding was provided by the Legislature with SB 536 funding for the City for the construction, reconstruction or maintenance and repair of City streets. The City is continuing to rebuild or repair city streets pursuant to the street priorities and street condition inventory.

### **Enterprise Funds:**

#### **Water Fund:**

The 2024 FY Water Fund budget reduction of 30% from the prior year reflects the completion of both the Horine Well generator project and the 5<sup>th</sup> Ave EN Water Main project. Capital project expenses are limited to \$15,342 for a new Viking Pump motor. Debt Service principal and interest payments total \$73,879 for the 2005 and 2020 Revenue Bonds.

#### **Sewer Fund:**

The 2024 FY Sewer Fund budget reduction of 10% reflects the substantial completion of Phase 1 of the Sewer/WWTP ARPA projects. The current budget also includes ongoing capital outlay for the balance of the Lift Station/Main project as well as the Phase 2 WWTP project at \$4,763,380 (75% of the total budget). Debt service principal and interest payments total \$45,899 for the 2009 Revenue Bonds.

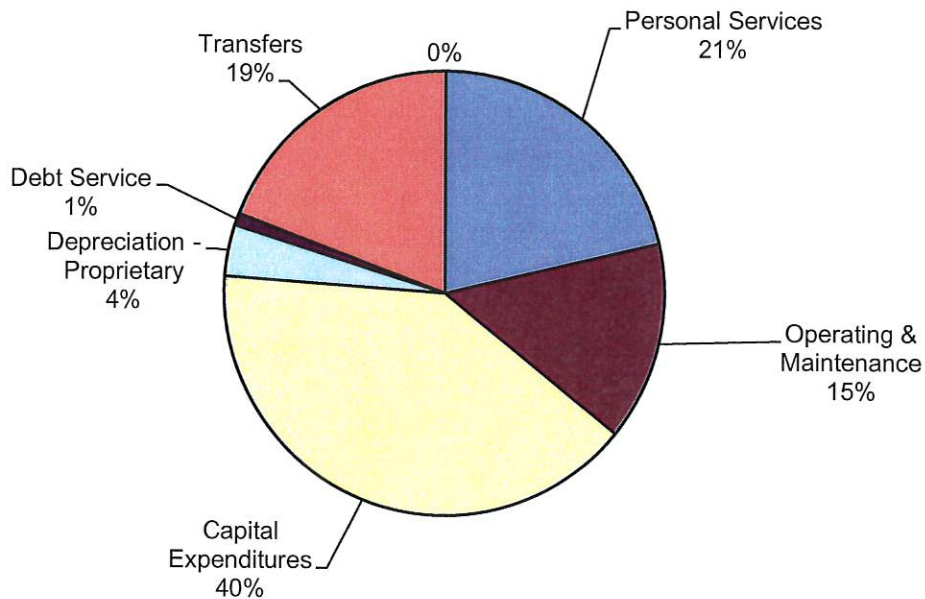
#### **Fire Relief Fund:**

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, completes 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.

**Appropriations/Expenses by Category (Object):**

Category (Object):	FY 2023-2024	%
Personal Services	\$ 4,307,002	21%
Operating & Maintenance	\$ 2,919,704	14%
Capital Expenditures	\$ 8,124,909	40%
Depreciation - Proprietary	\$ 756,000	4%
Debt Service	\$ 171,929	1%
Transfers	\$ 3,879,133	19%
Total	\$ 20,158,677	100%

**Appropriations by Category- All Funds**



The City's strength comes from the dedicated employees working in each of the City's departments. City Council approved an additional police officer in the 2024 FY for a total of 10 sworn officers in addition to the Chief and Police Department Assistant. The Police Department was also reorganized to reflect two sergeant positions. The City Council approved hiring 3 full time firefighters in the 2023 FY. The 2024 FY budget reflects the addition of the three full-time firefighters for the entire fiscal year giving the Fire Department four full-time positions with the Fire Chief. This budget also amends the two "floater" positions in Public Works, split between Water, Streets and Parks, to reflect a Parks Lead position for  $\frac{3}{4}$  of the year. Health Insurance costs increased 9% for the fiscal year as well as increases in employer retirement and workers' compensation insurance costs. Personal Services total \$4,307,002, 21% of the total 2024 FY budget for the City's 39.37 FTE. See pages 4 and 4A for detailed employee information.

Capital expenditures are 40% of the overall budget, with a total of \$8,124,909 as described above. Operations and maintenance items including supplies, small equipment, contracted services, and utilities total \$2,919,704, 14% of the budget appropriations. Operating transfers total \$3,879,133, 19%, of the total budget appropriations and match the Revenue Operating transfers.

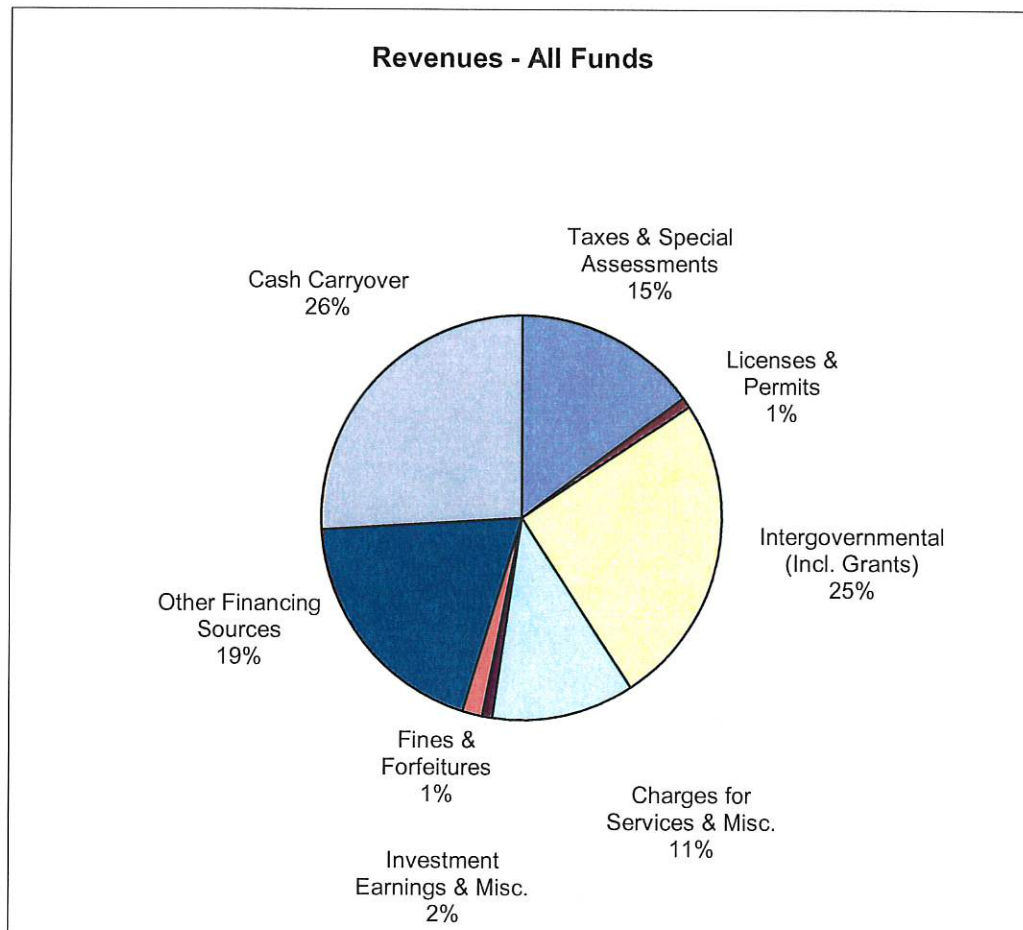
**Balanced Budgets:**

The City must prepare a balanced budget for each fund; revenues and cash carryover (resources available) are adequate to fund the current appropriations as well as maintain reserves to ensure adequate cash flow between tax, assessment, or grant collections. By City Council resolution, the General Fund budget must maintain a 20% cash reserve. The City Council establishes other fund reserves as necessary to fund current and future projects or services or to meet statutory requirements.

**Total 2024 FY Revenues:**

The 2024 FY budget is funded with the following revenues and cash carryover:

	FY 2023-2024	% of Total	FY 2022-2023	% of Total	Change	% of Change
Taxes & Special Assessments	\$ 2,998,774	15%	\$ 2,807,865	14%	\$ 190,909	7%
Licenses & Permits	\$ 170,000	1%	\$ 228,975	1%	\$ (58,975)	-26%
Intergovernmental (Incl. Grants)	\$ 5,047,664	25%	\$ 4,916,356	24%	\$ 131,308	3%
Charges for Services & Misc.	\$ 2,335,853	12%	\$ 2,234,148	11%	\$ 101,705	5%
Fines & Forfeitures	\$ 162,100	1%	\$ 183,300	1%	\$ (21,200)	-12%
Investment Earnings & Misc.	\$ 332,247	2%	\$ 431,661	2%	\$ (99,414)	-23%
Other Financing Sources	\$ 3,879,133	19%	\$ 3,679,541	18%	\$ 199,592	5%
Cash Carryover	\$ 5,232,906	26%	\$ 6,087,174	30%	\$ (854,268)	-14%
<b>Total</b>	<b>\$ 20,158,677</b>		<b>\$ 20,569,020</b>		<b>\$ (410,343)</b>	<b>-2%</b>



The 2023-2024 FY revenues are \$443,925 higher than the 2023 FY and cash carryover decreased by \$854,268 accounting for the net decrease of \$410,343 (2%). As with the appropriations, revenue sources are impacted by capital projects that are funded with grants, reserved funds, and operating transfers.

**Taxes and Assessments Revenue:**

While property tax revenues receive the most discussion during the budget process, they only fund 5% of the total budgeted appropriations.

Property Tax revenues decreased from \$1,623,545 in 2023 to \$1,086,996 for the 2024 FY, \$536,549, the equivalent of 90.65 mills. The City Council reduced the operating levy as permitted by 15-10-420, MCA by 70.49 mills to account for the Resort Tax property tax rebate, \$847,925, 25% of the collections from the 2022-23 FY plus the entire amount above the anticipated collections as required by state statute. See Page 8, Statement of Tax Levy/Levies for further information along with the Final Tax Levy Schedule provided in the Required Supplemental Tax Information Section.

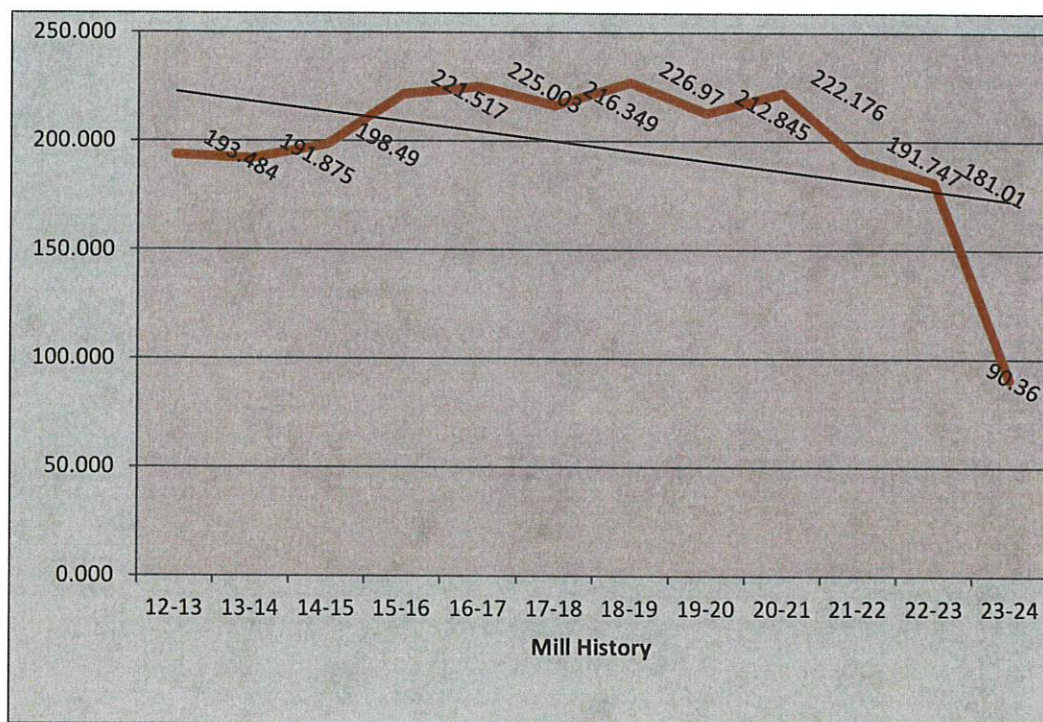
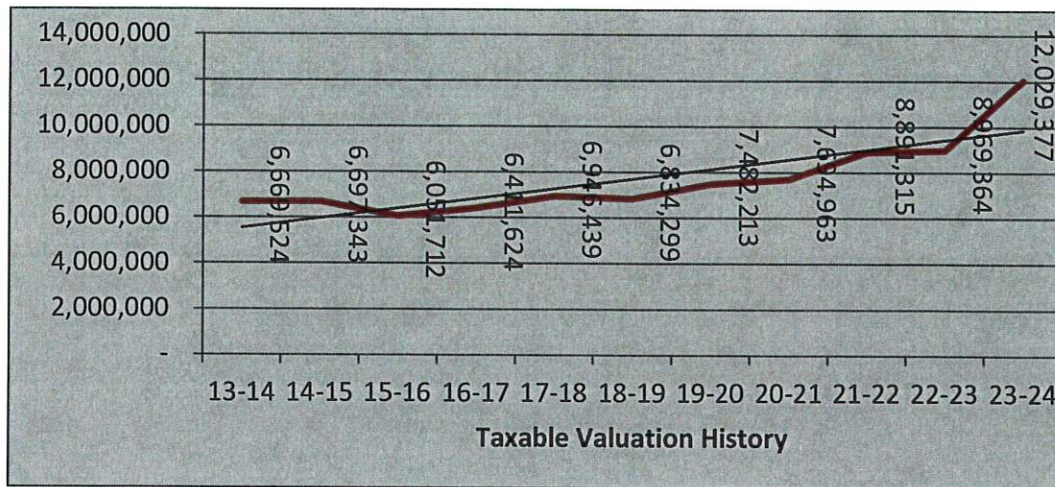
For the third consecutive year the Council adopted a reduced mill levy. The 23-24 FY mills, 90.36, are 90.65 mills less than the 22-23 Mill Levy of 181.01 mills. Recently enacted SB332 requires a city to include within the final budget resolution any increase in property taxes on homes valued at \$100,000, \$300,000, and \$600,000. The City’s Budget Resolution does not include this reference due to the reduction in property tax revenue. However, the following represents the City’s impact on such properties:

<u>Home Value:</u>	2023-2024 FY	2022-2023 FY	Change	% Change
City Mills Levied	90.36	181.01	-90.65	-50%
Tax on 1.35% of Value:	City Taxes	City Taxes		
\$100,000	\$ 121.99	\$ 244.36	\$ (122.38)	-50%
\$300,000	\$ 365.96	\$ 733.09	\$ (367.13)	-50%
\$600,000	\$ 731.92	\$ 1,466.18	\$ (734.27)	-50%

The City’s allowable tax levy is determined annually by using the statutory formula found in 15-10-420, MCA and sets the City’s property tax limit based on dollars. Therefore, when the taxable valuation increases, there is a corresponding decrease in mills. As already described above, the formula provides for an inflation adjustment that was 2.46% for the 2024 FY, resulting in \$33,788 new tax dollars. The City can increase property tax on the newly taxable property, certified at \$81,494, representing approximately \$6 million in newly taxable property. The tax dollars generated on the newly taxable property equal \$5,090.



The taxable valuation and mill levy relationship are reflected in the tables below as well as on Page 7:



An actual 2024 tax example that reflects the effect of revaluation with the reduction of City mills on a residential property within City limits, is as follows:

Tax Example:	22-23 FY	23-24 FY	Change	%
Assessed Value	307,400	439,700	132,300	43%
Taxable Value (1.35%)	4,150	5,936	1,786	43%
Total Mills on Tax Bill**	<b>732.94</b>	<b>521.65</b>	(211.29)	-29%
<b>Total Taxes and Fees</b>	<b>\$ 3,238.42</b>	<b>\$ 3,340.72</b>	\$ 102.30	3%
City Taxes - Mills	181.01	90.36	(90.65)	-50%
City Taxes - \$\$	<b>751.19</b>	<b>536.38</b>	\$ (214.81)	-29%

\*\* Source Flathead County Tax System

## Urban Renewal (URD or TIF) and Targeted Economic Development District (TEDD):

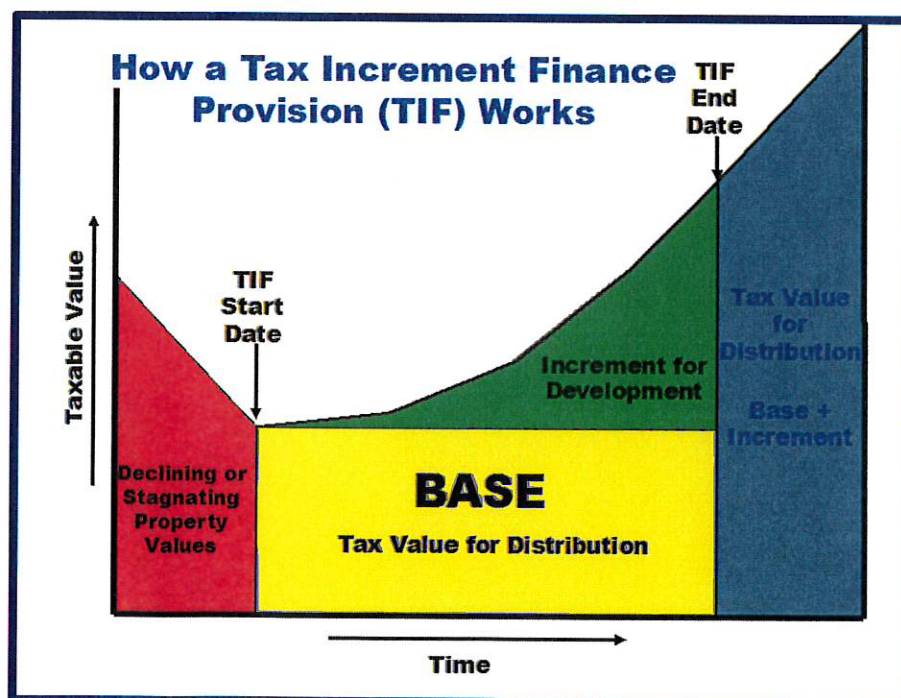
Subject to the statutory provisions, including considerable public input, the City Council approved the creation of the City's Urban Renewal District, also referred to as either URD or TIF, on December 15, 2014, with a base year of 2015. The URD will expire on December 15, 2029. The base taxable valuation was \$1,986,191. The 2023 Certified Incremental Value is \$2,454,261. With the proposed redevelopment of the former Weyerhaeuser office and adjoining acreage in 2021, the City Council adopted an amendment to the URD which includes the Cedar Palace Medical Center property. This amendment did not extend the life of the URD.

Following the same statutory provisions and public process, the City Council also approved the creation of the Industrial Park TEDD on August 17, 2015, with a base year of 2015. The Industrial Park TEDD will expire on August 17, 2030. The base valuation was \$62,035. The 2023 Certified Incremental Value is \$56,858.

With the proposed redevelopment of the former Weyerhaeuser sawmill and planer site, the City was asked to create a TEDD for the property now known as Columbia Rising. The Columbia Rising TEDD was created on June 18, 2018, and will expire on June 18, 2033. The base taxable valuation was \$249,028. The 2023 Certified Incremental Value is \$347,763.

The activity of the URD and TEDDs are reflected in Special Revenue Funds 2310, 2311 and 2312. Fund 2310 Tax Increment District has generated funds that have been used in accordance with the adopted Urban Renewal District Plan and include significant infrastructure improvements in the business corridor. The 2024 FY budget appropriates funds to construct curb, gutter and sidewalk in high traffic or priority areas. In the majority of cases, the infrastructure simply does not exist, creating unsafe pedestrian and vehicle conflicts as well as not having established public parking areas.

The URD or TEDD funds receive property tax revenues on the mills levied by the city, county, school district and state, with some exceptions as defined by state statute, on the incremental value of the property within the District. The City does not levy new or additional taxes on the properties and taxpayers pay the same amount as they would if the District did not exist.



### **Resort Tax Revenue:**

As noted above, the Resort Tax was approved by the voters in June 2020 and the City began collecting the tax effective October 1, 2021. The 2023 FY was the first full year of collections, and it yielded a surprising \$1,435,827 in collections, a \$917,374 increase over the 2022 FY and \$637,962 over the anticipated amount of \$797,865. The City Council adopted a budget that projects \$1,500,000 in collections to the City for the 2024 FY. The Resort Tax Ordinance #803 specified the uses of the tax funds:

- 25% - Property Tax Reduction
- 55% - Public Safety Operational and Capital Funding
- 14% - Infrastructure Capital Improvements such as Parks, Streets, Water and Sewer
- 5% - Business Administrative Fee – Kept by the Business, not remitted to the City
- 1% - City Administrative Costs – such as software and audit

See notes on Special Revenue Fund 2100 Resort Tax Revenue and Expenditure Budget for detailed information.

### **Licenses and Permits Revenue:**

The City's License and Permit revenue was reduced by 26% or \$58,975 as a direct result of the reduction in issuing Building Permits. The City's Building Permit revenue dropped considerably due to the lack of building within the City limits. Building Permit revenues dropped to \$165k in the 2023 FY and are projected to be \$170,000 during the 2024 FY. The City also reduced the Cable TV Franchise Fee expected revenues as well as a reduction in Business License fees due to recent legislative changes.

### **Intergovernmental Revenues:**

The \$5 million in intergovernmental revenues funds 25% of the total budget and appears stable with a 3% increase, \$131,308, over the prior year. However, the funding sources vary by program. The legislature provided new gas tax appropriations to the City with a one-time appropriation of \$464K that is budgeted in Fund 4040 Street Construction. State Entitlement in the General Fund and Fire Relief Fund increased by 3.386%, \$27,591. However, with the project substantially complete, the budgeted federal EDA grant revenues decreased by \$577k.

### **Charges for Services:**

The Water and Sewer Enterprise Fund operations are funded by user charges. The enterprise fund user fees are 88% of the total project Charges for Services revenue. As noted with the drop in building activity, the Water and Sewer Plant Investment Fees (Funds 5211 and 5311) are also projected to decrease in the 2024 FY. In the governmental funds, the General Fund anticipates \$280,310 in charges for services, primarily for Special Fire Protection which includes the Columbia Falls Rural Fire District contribution, planning fees and park and pool fees.

### **Fines and Forfeitures:**

The City Court Fines and Forfeitures are reflected within the General Fund budget. The City is anticipating a slight decrease in collections based on recent activity.

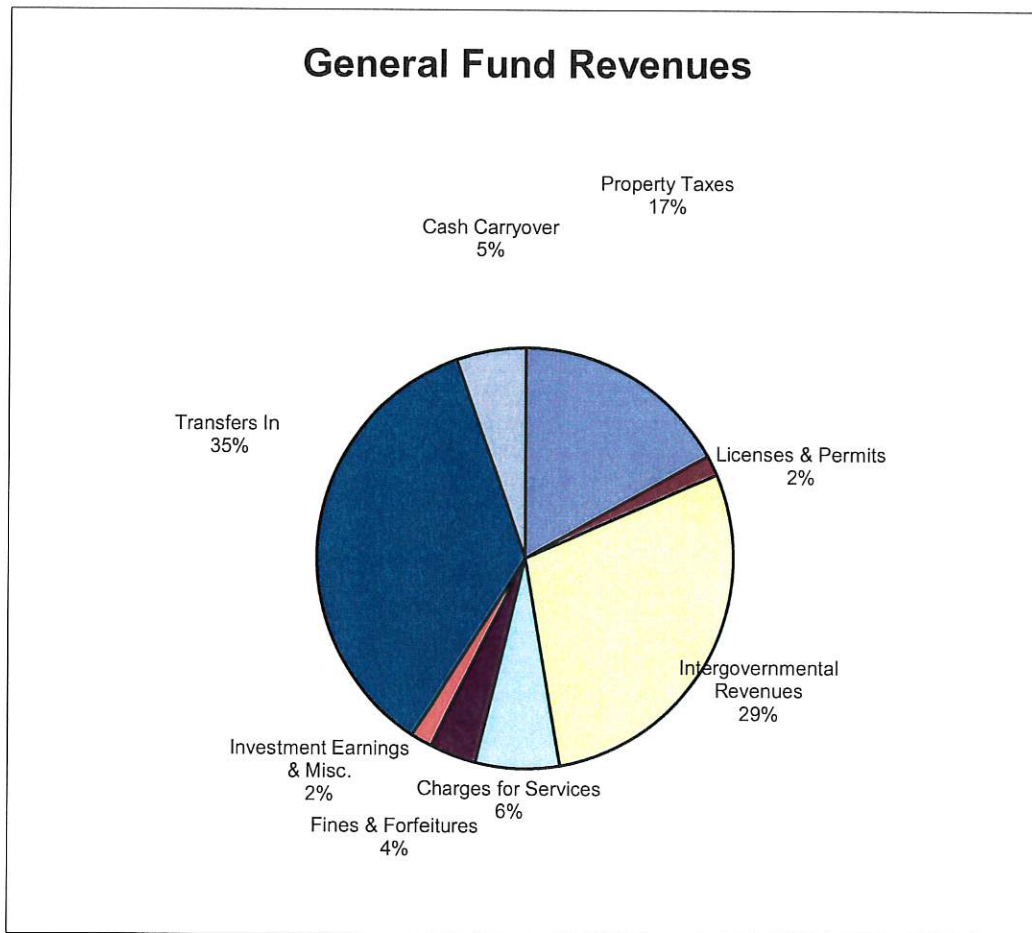
### **Investment Earnings & Miscellaneous:**

The projected decrease in this category of revenue is due to the one-time private contribution of \$320K to the EDA project. Investment earnings are projected to increase by approximately \$240k in the 2024 FY due to the more favorable interest rates.

**General Fund Revenue Analysis:**

As the main operational fund of the City representing 21% of the total budget activity, the General Fund revenues are detailed below:

	23-24 FY	% Total	22-23 FY	Change 23 and 24 FY	% of Change
Property Taxes	\$ 722,969	17%	\$ 1,331,428	\$ (608,459)	-46%
Licenses & Permits	\$ 67,000	2%	\$ 71,475	\$ (4,475)	-6%
Intergovernmental Revenues	\$ 1,233,034	29%	\$ 1,161,928	\$ 71,106	6%
Charges for Services	\$ 280,310	7%	\$ 228,347	\$ 51,963	23%
Fines & Forfeitures	\$ 156,100	4%	\$ 177,300	\$ (21,200)	-12%
Investment Earnings & Misc.	\$ 70,000	2%	\$ 5,000	\$ 65,000	1300%
Transfers In	\$ 1,516,200	35%	\$ 590,717	\$ 925,483	157%
Cash Carryover	\$ 233,230	5%	\$ 300,500	\$ (67,270)	-22%
<b>Total</b>	<b>\$ 4,278,843</b>	<b>100%</b>	<b>\$ 3,866,695</b>	<b>\$ 412,148</b>	<b>11%</b>



The above chart reflects the reduction in the property tax levy revenue and the increase in the resort tax revenue property tax offset (as reflected in Transfers In). See the detailed General Fund budget, with detailed notes for further information.

# City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2024

## 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: 2023 - 2024

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
<b>310000 TAXES</b>										
311010 Real Property Taxes	1,246,758	1,315,140	1,319,900	1,295,938	1,329,428	97%	707,669		707,669	53%
24 FY max levy = \$1,599,306 (132.95 mills) less resort tax \$847,925.79 (70.49 mills) and \$43,712 (3.63 mills) to Fire Relief = GF \$707,669 - 58.83 mills 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	21,394	25,937	52,582	39,372		0 ***%			0	0%
311030 Motor Vehicle Taxes				41		0 ***%			0	0%
312000 Penalty & Interest on	3,236	2,504	3,093	3,269	2,000	163%	2,300		2,300	115%
314150 Local Option - Marijuana				3,274		0 ***%	13,000		13,000	*****%
Rec'd first collection June 2023 for March & Apr period - \$3,274 Per DOR: 1st Qtr - Distributed June 2015 - Feb 1 - April 30 2nd Qtr - Sept 15th - May 1 - July 31, 3rd Qtr - Dec. 15th - August 1 - October 31, and 4th Qtr - March 15 - Nov 1 - Jan 31										
Group:	1,271,388	1,343,581	1,375,575	1,341,894	1,331,428	101%	722,969	0	722,969	54%
<b>320000 LICENSES AND PERMITS</b>										
322010 Alcoholic Beverage based on permit sales	6,375	6,763	7,388	8,438	6,475	130%	7,500		7,500	116%
322020 Professional Business contractors/plumbers/bldgs/elec. (Eff. Oct 1, 2023 - SB 262 - licensing preemption by the state, specifically referred to cities w/ self governing powers. City will not be able to issue business licenses to elec/plumbers licensed by the state, does not apply to contractors, painters, etc not licensed by the state	9,275	9,103	9,503	9,828	9,000	109%	7,500		7,500	83%
322030 General Business Licenses	10,245	12,695	15,063	14,688	12,000	122%	13,000		13,000	108%
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 less), decrease each qtry, May = 10,500	47,963	53,018	44,749	43,268	44,000	98%	39,000		39,000	89%
Group:	73,858	81,579	76,703	76,222	71,475	107%	67,000	0	67,000	94%
<b>330000 INTERGOVERNMENTAL REVENUES</b>										
331052 MDOT-Highway Planning & Grant Agreement - \$75,000 less 10.41% indirect cost on both city and state share, \$11,786 indirect = \$63,214 net - \$396 rec'd in 2020 FY, funds spent as of June 30, 2021	396	60,467	2,117		0	0%			0	0%
331081 DNRC Forestry Grant/ VFA subject to annual grant request - Urban Forestry exp = \$7,700			3,045		0	0%	3,000		3,000	*****%

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
331112 Stonegarden Grant CFDA #	14,991	5,146	546	158	10,080	2%	3,125		3,125	31%
Passed through Flathead County - revenues = expenditures CFDA #97.067 24 FY - #22-SPWSPW-11-004 - \$3,125 (ot 2,500, fringer 625) 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										
331113 FEMA GRANT				49,718		0 ***%			0	0%
331179 Alcohol Compliance Check	1,900	1,500	1,500		1,500	0%			0	0%
County completed in 23 FY										
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 21 FY received reimb for allowable expenses.										
334000 State Grants/Hwy Safety	6,811	17,065	5,063	3,207	13,104	24%	10,000		10,000	76%
24 FY - Est. \$10k, salary plus employer costs, grant effective Oct 1 2023 - \$16k (Oct 1 - Sept 30 2023); not much activity in 22 and 23 FY due to staffing shortages. Revenues = Expenditures (OT pay plus employer cost)										
334122 DNRC Grant	750	750	750	850	750	113%	750		750	100%
Arbor Day (city automatically qualifies for \$750 grant)										
334125 Fish, Wildlife & Parks	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										
335120 Gambling Licenses &	18,975	18,559	15,998	15,369	16,000	96%	16,000		16,000	100%
per DOR records - Glacier Lanes removed machines during 20-21 FY remodel, Monaco's added machines in 24 FY										
335230 State Entitlement	740,334	765,604	778,198	806,090	806,089	100%	833,389		833,389	103%
2024 FY 3.386% increase (\$27,591.42) Total \$842,304 (Fire Relief - \$8,915, General - \$833,389) 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	195,354	196,838	205,974	261,663	278,387	94%	329,398		329,398	118%
Police regular wages, 29.37% = \$240,267 Fire regular wages, 32.61% = \$89,131										
337340 Flathead County (EMS)	7,250	7,215	9,018	10,372	9,018	115%	10,372		10,372	115%
expenditures = revenues - \$10,372										
337350 Flathead County (SRO)	25,000	20,000	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:	1,162,040	1,595,953	1,049,209	1,174,427	1,161,928	101%	1,233,034	0	1,233,034	106%

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Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
					22-23	22-23	23-24	23-24	23-24	23-24
340000 CHARGES FOR SERVICES										
341000 General Miscellaneous	1,773	245	7,414	6,081	500	***%	2,000		2,000	400%
add'l fees due to demand for finger prints, also added \$25 noise permit application fee										
341070 Planning and Zoning Fees	23,008	38,383	41,642	42,846	40,000	107%	40,000		40,000	100%
planning activity increasing, contracted planner costs covered with fees - fees raised effective 1/1/20										
342020 Special Fire Protection	90,000	90,000	90,000	145,362	142,637	102%	195,000		195,000	137%
\$90,000 CF Rural Fire District - based on budget O&M and \$100K for 1/3 paid firefighters										
\$5,000 CFAC contract - will pay w/staff and bldgs still in place										
342021 Fire Protective	23,182	34,439	12,624	12,080	18,000	67%	14,000		14,000	78%
% of bldg permits - 20% of bldg permit fee per Ord. - based on School bldgs, commercial activity and housing starts, \$12k plus new fees for special inspections - cannabis and VRBO permitting - \$2,000										
343005 Public Works Billing -					0	0%	200		200	*****%
no charges assessed in recent fiscal years due to owner compliance; 23 summer - city to cut at least one property and bill owner										
346030 Swimming Pool User Fees	6,188	8,881	9,689	10,861	8,500	128%	9,000		9,000	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	1,400	2,600	3,000	5,659	2,000	283%	4,000		4,000	200%
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	456	182	624		0	0%			0	0%
pop machine deleted in June 2022										
346033 Swim Lessons	2,280	3,821	8,926	4,644	6,500	71%	5,000		5,000	77%
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 23 summer - could only hold 2 sessions due to unavailability of instructor training pre-season, planning on 3 sessions summer of 24										
346034 Individual Swim Pass	568	1,026	888	67	900	7%	200		200	22%
Sales reduced due to COVID summer of 20, high demand in 21 FY										
346035 Lap Swim Pass	624	304	344	558	300	186%	400		400	133%
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	2,545	9,050	9,185	9,568	8,000	120%	9,000		9,000	113%
No swim team use in 2020 summer - COVID restrictions in place										
346037 Pool Parties	700	500	625	2,500	1,000	250%	1,500		1,500	150%
minimum \$250										
346050 Swim Team Agreement		10	10	10	10	100%	10		10	100%
per agreement - did not use in 2020 summer due to COVID										
Group:	152,724	189,441	184,971	240,236	228,347	105%	280,310	0	280,310	123%
350000 FINES AND FORFEITURES										
351030 City Courts Fines &	157,810	197,455	206,757	143,407	170,000	84%	150,000		150,000	88%
23 FY - cases caught up, down 2 officers										
2021 and 2022 FY - significant uptick in citations, court functioning efficiently										



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	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
351031 Court Fines Surcharge	6,775	6,627	7,308	5,193	6,500	80%	5,300		5,300	82%
351034 Court Administration	793	945	1,031	753	800	94%	800		800	100%
Group:	165,378	205,027	215,096	149,353	177,300	84%	156,100	0	156,100	88%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	466		504	2,526	0	***%			0	0%
365000 Contributions and			3,035		0	0%			0	0%
366000 Miscellaneous	508	1,939	47,857	6,757	0	***%			0	0%
22 FY Includes \$47,545 for 1927 9th ST W DEA, city will hold in restricted funds until water/sewer mains are extended										
367000 Sale of Junk/Old Supplies	429				0	0%			0	0%
Group:	1,403	1,939	51,396	9,283	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings avg int earnings 4% (STIP)	16,615	4,824	8,491	111,506	5,000	***%	70,000		70,000	1400%
Group:	16,615	4,824	8,491	111,506	5,000	***%	70,000	0	70,000	1400%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	148,257	168,446	158,798	583,216	590,717	99%	1,516,200		1,516,200	257%
24 FY: T/I from Fund 2100 Resort Tax: Tax Relief - \$847,925.79 Police Dept - \$166,292 Fire Dept - \$206,932 (2 FTE - balance \$88,698 Reserved) Transfer 1% Admin/Software/Audit - \$8,399 24 FY T/I from PML - \$286,651 22-23 FY: 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										
Group:	148,257	168,446	158,798	583,216	590,717	99%	1,516,200	0	1,516,200	257%
Fund:	2,991,663	3,590,790	3,120,239	3,686,137	3,566,195	103%	4,045,613	0	4,045,613	113%
Grand Total:	2,991,663	3,590,790	3,120,239	3,686,137	3,566,195		4,045,613	0	4,045,613	

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
410100	LEGISLATIVE SERVICES										
110	Salaries and Wages Mayor \$400/month, Council members - \$200/month	19,200	19,200	19,200	19,200	19,200	100%	19,200		19,200	100%
140	Employer Contributions	2,174	2,200	2,227	2,426	2,255	108%	2,471		2,471	110%
210	Office Supplies primarily paid from 410500	72				100	0%	100		100	100%
212	Small Equipment < \$5,000 Enhanced sound system - \$20K purchased chairs in 2023 FY	85			4,930	22,500	22%	20,000		20,000	89%
220	Operating Supplies flowers, flags, host meetings	1,264	221	268	772	500	154%	750		750	150%
331	Legal Notices grant sponorships - CDBG hearings	372				800	0%	800		800	100%
335	Membership & Dues MT League - \$2,767, MWED - \$500, Taxpayers Assn \$60, Chamber \$200	2,798	2,909	3,032	3,119	3,200	97%	3,527		3,527	110%
380	Training & Certification League conference, Exec forum, regional meetings	211		325	90	1,200	8%	1,000		1,000	83%
390	Other Purchased Services support of non-profit bldg permits, use of SD 6 facilities	100			580	2,000	29%	3,500		3,500	175%
399	Other Contracted Services Grant sponorships/contracted services = \$25,000 Christmas lights - \$3000 NOVEMBER 2023 - ELECTION -actual \$8,958 2021 election (place holder) \$9,200 est Quiet Zone Engineering - Bal ongoing w/BNSF Railpros and Olsson - \$5,000 Planning/Mangan & Benion Support - MLCT - \$3,000 Wildlife Prevention Partnership - \$5,000 Account:	19,062	150,348	79,065	57,036	68,000	84%	65,000		65,000	96%
	Account:	45,338	174,878	104,117	88,153	119,755	74%	116,348	0	116,348	97%
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)	6,835	7,082	7,374	8,096	8,294	98%	8,720		8,720	105%
120	Overtime	13	31	68	114	96	119%	91		91	95%
140	Employer Contributions	1,584	1,541	1,476	1,689	1,678	101%	1,761		1,761	105%
180	Health Insurance	1,876	1,840	2,028	2,233	2,220	101%	2,410		2,410	109%



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		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
						22-23	23-24	23-24	23-24	23-24	23-24
345	Phone & Fax	3,016	2,516	2,714	987	3,240	30%	1,200		1,200	37%
Overbilled in 2019 FY due to VOIP conversion; court had to add 3 lines on VOIP system and still maintain fax VOIP = 6 lines - Centurylink bill = \$/year added court cell phone effective July 2021 (\$50/month) Centurylink											
355	Data Processing Services	395	790			0	0%			0	0%
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											
380	Training & Certification	877	1,610	1,590	2,031	4,000	51%	4,000		4,000	100%
for required Judge training, Fall and Spring and Court Clerks											
390	Other Purchased Services	109	616	25	117	3,200	4%	3,100		3,100	97%
Includes \$2,500 jurors, meals etc for trials physicals outside of MMIA wellness, flu shots											
399	Other Contracted Services		71	330	207	2,500	8%	2,600		2,600	104%
\$2,000 substitute judge chair cleaning \$250 \$200 interpreter \$150 Document shredding											
Account:		170,705	181,560	186,951	194,046	207,436	94%	215,616	0	215,616	104%
410365 CITY COURT PROSECUTION											
350	Legal Services/Contract	37,787	41,421	42,033	43,399	43,084	101%	45,885		45,885	107%
per contract - 3% or CPI-U, added additional \$4,800 subject to negotiation due to OPD practices previously CPI-U 2023 est @ 5%											
399	Other Contracted Services					500	0%	500		500	100%
witness, expert testimony											
Account:		37,787	41,421	42,033	43,399	43,584	100%	46,385	0	46,385	106%
410400 ADMINISTRATIVE SERVICES											
110	Salaries and Wages	29,474	32,620	34,756	35,794	35,388	101%	37,157		37,157	105%
140	Employer Contributions	5,092	5,690	6,500	6,878	6,184	111%	6,562		6,562	106%
180	Health Insurance	782	7,164	7,191	7,843	7,815	100%	8,482		8,482	109%
190	Deferred Comp	1,034	2,125	6,533	6,859	6,860	100%	7,203		7,203	105%
per contract											
335	Membership & Dues	783	869	1,190	1,162	1,300	89%	1,100		1,100	85%
ICMA \$700, 1/2 GFOA \$80, GOSMA \$150, MT Society of CPA's \$75											
345	Phone & Fax	851	695	635	269	700	38%	300		300	43%
Verizon hot spot											

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		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
354	Engineering/Consulting personnel, negotiations	30			2,000	5,000	40%	5,000		5,000	100%
380	Training & Certification Annual League meeting, GFOA or ICMA, downtown assn, other required; no travel in 21 FY due to COVID, on line/virtual training only	~205	602	2,101	446	4,000	11%	4,000		4,000	100%
390	Other Purchased Services mngtr meetings, prizes for fitness program, flu shot, city physical		2			400	0%	400		400	100%
Account:		37,841	49,767	58,906	61,251	67,647	91%	70,204	0	70,204	104%
410500 DEPT. OF FINANCE											
110	Salaries and Wages	94,416	100,891	92,809	96,288	97,442	99%	101,434		101,434	104%
120	Overtime OT reduced with 10 hour work schedules; increased w/longer council meetings due to planning activity (City clerk)	494	579	753	1,078	742	145%	1,298		1,298	175%
140	Employer Contributions	15,825	16,014	16,367	17,323	17,158	101%	18,089		18,089	105%
180	Health Insurance	22,013	26,067	21,160	23,499	22,932	102%	30,361		30,361	132%
190	Deferred Comp	154	410	2,580	2,426	2,942	82%	1,075		1,075	37%
210	Office Supplies includes legislative, administrative	3,609	2,005	2,322	3,052	3,200	95%	3,200		3,200	100%
212	Small Equipment < \$5,000 chairs, printers	882	545	559	90	2,500	4%	2,500		2,500	100%
220	Operating Supplies	222	60	62	221	200	111%	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 2024 FY	2,366	672	608	1,054	2,400	44%	2,400		2,400	100%
330	Subscriptions & Books code (after legislative session) for city clerks office	436	209	970	50	970	5%	1,000		1,000	103%
331	Legal Notices public hearings except planning, employment ads and grant notices	7,281	13,267	5,169	6,235	14,000	45%	8,000		8,000	57%
335	Membership & Dues GFOA, MMCTFOA, MSCPA	565	160	280	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	3,148	1,703	1,367	269	1,400	19%	780		780	56%

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		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
353	Audit	4,834	2,100	7,100	7,768	20,000	39%	20,000		20,000	100%
	2024 FY - will include 23 audit and completion of 22 FY audit fees, plus filing fee - \$1,800. 24 FY federal audit										
355	Data Processing Services	550	550	575	600	650	92%	600		600	92%
	Plan it software										
360	Maintenance & Repair	75				0	0%			0	0%
363	Office Maintenance/Agreem	8,090	10,510	15,431	10,657	13,000	82%	12,000		12,000	92%
	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 = 7,945 includes \$1,305 for Sales Tax Module maint. Copiers maint agreement - \$3,700 Etime - \$975 (FY 22 - sales tax software \$4658 overdraw line item)										
380	Training & Certification	755	1,870	2,623	3,912	3,500	112%	4,000		4,000	114%
	annual league, MMCTFOA, staff training										
390	Other Purchased Services	468	315	1,070	1,172	1,500	78%	1,500		1,500	100%
	shredding of documents, bank fees										
399	Other Contracted Services	1,312	7,184	6,111	4,157	6,000	69%	6,000		6,000	100%
	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 2022 FY, will need to complete in 2025)										
	Account:	167,495	185,111	177,916	180,131	211,436	85%	215,337	0	215,337	102%
410580	Computer Systems & Programs										
212	Small Equipment < \$5,000	360	10,735	4,667	8,288	15,500	53%	15,500		15,500	100%
	computer replacement, incl misc parts - per schedule - 24 FY servers and 2 -3 desktop										
220	Operating Supplies				125	0	***%			0	0%
345	Phone & Fax	4,800	5,615	8,961	3,806	6,000	63%	6,000		6,000	100%
	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										
355	Data Processing Services	20,755	30,624	27,852	32,317	32,500	99%	32,500		32,500	100%
	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										

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		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		2023	2024	2025	2026	2023	2024	2023-24	23-24	23-24	23-24
360	Maintenance & Repair		281			500	0%	500		500	100%
942	Replacement Machinery/Equ		16,305			0	0%			0	0%
	21 FY included scanner/plotter paid from COVID Cares Act										
	Account:	25,915	63,560	41,480	44,536	54,500	82%	54,500	0	54,500	100%
411000	PLANNING & ZONING										
110	Salaries and Wages	17,974	19,256	18,280	20,005	20,733	96%	21,327		21,327	103%
	8% city mnrg - administrator										
	PW/Planning/Bldg Clerk- .25 FTE										
120	Overtime	33	6		71	424	17%	269		269	63%
140	Employer Contributions	3,083	3,343	3,356	3,792	3,750	101%	3,831		3,831	102%
	8% city mngr, 25% Planning/bldg/pw clerk										
180	Health Insurance	2,016	3,742	2,367	2,400	1,866	129%	8,356		8,356	448%
	8% city mngr, 25% pw/planning/bldg clerk										
190	Deferred Comp	247	508	2,095	2,832	3,048	93%	1,720		1,720	56%
210	Office Supplies	205	438	300	12	300	4%	300		300	100%
212	Small Equipment < \$5,000					0	0%	1,000		1,000	*****
	Speaker for public hearings										
310	Postage & Freight	345	518	1,320	725	1,400	52%	1,400		1,400	100%
	Letters for Admin CUP included										
331	Legal Notices	867	1,746	1,746	2,320	2,500	93%	2,500		2,500	100%
	plat, CUP hearings - more activity										
350	Legal Services/Contract	3,147	3,242	3,339	3,498	3,473	101%	3,699		3,699	107%
	3% or CPI-U increase in January per contract, est 5%										
380	Training & Certification	8				800	0%	1,000		1,000	125%
	floodplain training, comm dev planning training										
390	Other Purchased Services	1,890	5,861	4,553	4,147	5,000	83%	5,000		5,000	100%
	recording fees on planning decisions, 21 fy included \$2,800 refund of fees paid in prior year for app never submitted										
399	Other Contracted Services	29,647	28,819	33,189	39,332	36,000	109%	42,000		42,000	117%
	Sands Surveying - \$105/hr plus mileage for contracted services										
	Account:	59,462	67,479	70,545	79,134	79,294	100%	92,402	0	92,402	117%

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Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
411100	LEGAL SERVICES										
330	Subscriptions & Books w/legislative session	350		350		350	0%	350		350	100%
350	Legal Services/Contract 3% or CPI-U increase in Jan, est 5%	17,432	17,955	20,334	23,177	23,009	101%	24,505		24,505	107%
351	Litigation Services based on current activity	12,985	16,969	8,169	29,496	25,000	118%	25,000		25,000	100%
	Account:	30,767	34,924	28,853	52,673	48,359	109%	49,855	0	49,855	103%
411200	FACILITIES ADMINISTRATION										
110	Salaries and Wages % of PW Director for supervision, contracted janitorial services	7,283	7,321	7,685	8,163	8,163	100%	8,571		8,571	105%
140	Employer Contributions	1,610	1,510	1,370	1,484	1,475	101%	1,578		1,578	107%
180	Health Insurance	2,044	1,636	2,189	2,388	2,379	100%	2,583		2,583	109%
210	Office Supplies	151	75	3		75	0%	75		75	100%
212	Small Equipment < \$5,000 small items and tools - vacuum - \$1,000 Chairs - PW conference area PW/finance veri desks	1,301	707	1,780	2,686	3,000	90%	3,000		3,000	100%
220	Operating Supplies	451	303	1,305	2,682	1,400	192%	2,000		2,000	143%
224	Janitorial/Cleaning Suppl	4,893	5,339	5,981	5,543	6,500	85%	6,200		6,200	95%
231	Gas & Oil mower, snow	56	84	121	87	200	44%	200		200	100%
240	Repair & Maintenance Supp	125	893	1,426	493	1,500	33%	1,000		1,000	67%
340	Utility Services garbage - reduced city hall pickup in 2019 FY	957	892	926	999	968	103%	1,200		1,200	124%
341	Electric Utility	4,228	4,373	5,235	4,937	5,300	93%	5,300		5,300	100%
342	Water & Sewer	1,842	1,670	1,986	2,217	2,500	89%	2,500		2,500	100%
344	Gas Utility	4,804	6,376	6,645	5,560	6,400	87%	6,400		6,400	100%
345	Phone & Fax	327	150	149	149	200	75%	200		200	100%
354	Engineering/Consulting misc projects					5,000	0%	5,000		5,000	100%



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For the Year: 2023 - 2024

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
360	Maintenance & Repair City hall sprinkler system repairs/upgrade	2,458	75	2,801	2,214	1,000	221%	2,500		2,500	250%
366	Building Maintenance & Re carpet replacement - mngr office - \$6,500, Police - all flooring - \$23k 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 - 25 FY	13,768	3,802	16,372	17,192	21,000	82%	33,000		33,000	157%
380	Training & Certification boiler certification/cleaning class		35	35		120	0%	150		150	125%
390	Other Purchased Services lock maint, misc	351	212	202	72	800	9%	750		750	94%
399	Other Contracted Services Contract w/406 Cleaning - \$3,400/month, incl River's Edge Park bathroom, \$40,800; window cleaning City hall and fire Hall - \$3k (cleaning contract reduced 200/month - ff clean fire hall)	36,448	49,945	50,458	45,372	48,000	95%	46,000		46,000	96%
	Account:	83,097	85,398	106,669	102,238	115,980	88%	128,207	0	128,207	111%
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 \$125	1,180	1,305	1,180	1,455	2,360	62%	2,425		2,425	103%
	Account:	1,180	1,305	1,180	1,455	2,360	62%	2,425	0	2,425	103%
420100	LAW ENFORCEMENT SERVICES										
110	Salaries and Wages 12.0 FTE; budget based on CBA, 10 sworn, 1 non-sworn and Police Chief; council added one sworn office position in 2019 FY and one in 2024FY; long-term sgt retirement, transition in 24 FY back to 2 Sgts for coverage	620,022	635,229	688,526	839,722	850,877	99%	868,325		868,325	102%
120	Overtime short staffed due to vacancy first part of year, CBA changed over time at 84 hours instead of 86	50,238	63,932	64,902	98,850	64,152	154%	75,480		75,480	118%
121	Overtime - STEP matches w/grant revenue, \$10k plus empl costs thru 9/30, new contract 10/1 - 9/30/24 \$16K awarded budgeted in OT/employer costs	6,793	16,579	4,813	3,048	13,104	23%	9,072		9,072	69%
122	Overtime - Stonegarden rev = exp Grant \$3125, \$2,500 OT and \$625 employer costs (140)		5,146	546	158	10,080	2%	2,500		2,500	25%
140	Employer Contributions + \$625 Stonegarden OT fringe	134,198	131,278	132,571	159,626	166,642	96%	160,481		160,481	96%

CITY OF COLUMBIA FALLS  
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1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
145	Police-State Contribution 29.37% Police wages, does not include OT or Shift diff only Police regular wages \$818,071	169,817	172,869	180,808	209,999	222,738	94%	240,267		240,267	108%
180	Health Insurance 9 employees with health coverage, addl family coverage or change in coverage selected; city increased to approx 90% of cost	147,319	142,475	135,113	147,032	175,668	84%	213,876		213,876	122%
190	Deferred Comp 2 empl on def comp	9,840	13,940	12,968	14,190	11,280	126%	11,116		11,116	99%
210	Office Supplies	4,479	3,811	5,349	5,030	5,000	101%	5,200		5,200	104%
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 moved to 24FY - Wifi/Cloud storage system for Watchguard (upgrade storage/download capabilities) - \$15k; add'l install costs in 355 for First Call misc small items	13,746	5,401	16,771	4,419	20,000	22%	20,000		20,000	100%
220	Operating Supplies includes ammo (duty and practice), taser cartridges	11,746	6,224	2,514	9,105	6,500	140%	8,500		8,500	131%
226	Clothing/Uniforms vest replacement 2 per year plus safety equipment and badges; eligible for grant funding through DOJ for compliant vests	2,954	3,336	675	1,643	3,000	55%	3,600		3,600	120%
231	Gas & Oil	18,241	17,993	27,391	26,387	30,000	88%	30,000		30,000	100%
232	Vehicle Parts	1,411	524	82	355	1,000	36%	1,000		1,000	100%
240	Repair & Maintenance Supp				46	0	***%			0	0%
310	Postage & Freight includes evidence shipping	405	357	744	885	800	111%	950		950	119%
335	Membership & Dues RMIN - \$50 IACP - \$190 + Login/IACP net - \$525 MT Assoc of Chiefs - \$300 NV Sportsman - \$85 NW Shooter - \$1600 Leads online -\$1,360 Transunion sub \$1,200 + fees Lexipol Policeone academy - \$990 Ticket writer/sheild - FC OES - \$1,750	9,620	5,983	4,527	7,990	6,000	133%	8,200		8,200	137%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

1000 GENERAL FUND		Actuals				Current	%	Prelim.	Budget	Final	%
Account	Object	19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		19-20	20-21	21-22	22-23	22-23	22-23	23-24	23-24	23-24	23-24
341	Electric Utility brown shed	493	492	482	471	500	94%	500		500	100%
344	Gas Utility brown shed - cold winter	943	818	832	951	1,500	63%	1,500		1,500	100%
345	Phone & Fax Centurylink phones lines plus verizon, including laptop wifi's for field use	13,557	12,653	12,349	12,216	14,000	87%	14,000		14,000	100%
355	Data Processing Services Digiticket -\$800 hosting fee plus \$2,000 annual maint fee plus charter internet (\$125/month) DOA internert - \$52.49/month First Call - services as needed above contract - \$800; \$1,423 for WatchGuard installation contract	9,938	5,253	5,399	4,345	7,500	58%	6,623		6,623	88%
360	Maintenance & Repair intoxilizer		35	475		500	0%	500		500	100%
361	Motor Vehicle M & R tires, maintenance	18,105	17,873	13,533	11,562	16,000	72%	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	4,568	5,443	3,950	3,204	4,000	80%	4,000		4,000	100%
366	Building Maintenance & Re			193		0	0%			0	0%
380	Training & Certification min 40 hours per officer, supervisor training	13,184	5,133	9,274	12,177	20,000	61%	20,000		20,000	100%
390	Other Purchased Services exam investigation, flu shots, physicals, etc	2,010	1,450	7,616	5,518	7,200	77%	7,200		7,200	100%
399	Other Contracted Services labor contract (1,496) background checks and testing services 24 FY - New World Mobility - 3 cell phones, chief and sgtX2, Cloud \$1,773, set up \$1,140, \$80 per device annual fee \$240	1,829	3,898	1,827	7,892	4,000	197%	10,700		10,700	268%
Account:		1,280,047	1,278,125	1,334,230	1,586,821	1,662,041	95%	1,739,590	0	1,739,590	105%
420160 COMMUNICATIONS/DISPATCH											
399	Other Contracted Services	129,563	135,069			0	0%			0	0%
Account:		129,563	135,069			0	***%	0	0	0	0%
420400 FIRE PROTECTION & CONTROL											
110	Salaries and Wages Fire Chief and 3 FTE Firefighters	87,441	73,500	77,174	168,057	170,650	98%	273,325		273,325	160%

CITY OF COLUMBIA FALLS  
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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
120	Overtime				2,178	5,616	39%	18,361		18,361	327%
140	Employer Contributions includes \$600 volunteer work comp	19,139	17,265	18,677	39,593	41,163	96%	66,092		66,092	161%
146	Fire-State Contribution 32.61% of salary = matches revenue, does not include OT - \$273,325 reg wages	25,537	23,968	25,166	51,664	55,649	93%	89,131		89,131	160%
180	Health Insurance	16,611	21,384	21,465	51,254	50,880	101%	76,466		76,466	150%
190	Deferred Comp				2,593	0	***%	5,052		5,052	*****%
210	Office Supplies	344	219	25		350	0%	350		350	100%
212	Small Equipment < \$5,000	6,970	261	2,405	3,895	2,500	156%	3,000		3,000	120%
220	Operating Supplies incl new hose \$3,000 est.	4,101	4,384	1,997	5,796	6,700	87%	6,700		6,700	100%
224	Janitorial/Cleaning Suppl					0	0%	200		200	*****%
226	Clothing/Uniforms boots, assn purchased 3 sets turnouts in 23 FY - 9k	8,650	18,394	4,273	4,642	13,000	36%	10,000		10,000	77%
231	Gas & Oil	3,741	3,487	6,885	9,416	7,000	135%	12,000		12,000	171%
232	Vehicle Parts	708	1,494	1,000	1,360	1,500	91%	1,600		1,600	107%
240	Repair & Maintenance Supp	267	69	754	211	500	42%	500		500	100%
310	Postage & Freight	216	106	199	287	200	144%	350		350	175%
330	Subscriptions & Books code book updates	547	125	161	282	250	113%	350		350	140%
335	Membership & Dues NFPA \$175, MI State Fire chiefs \$75, Vol Fire assn - \$55	250	285	305	305	305	100%	305		305	100%
341	Electric Utility rural hall - added wtr supply, orig elec bill had been pd by city out of street lighting in error	3,604	3,470	3,646	3,961	3,500	113%	4,100		4,100	117%
342	Water & Sewer	385	404	403	437	420	104%	450		450	107%
344	Gas Utility rural - propane	5,299	5,815	5,466	7,890	7,000	113%	8,100		8,100	116%
345	Phone & Fax eliminated rural hall phone in 20/21 and hot spot	2,594	2,074	2,085	1,506	2,200	68%	2,200		2,200	100%

CITY OF COLUMBIA FALLS  
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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
355	Data Processing Services	49	75			300	0%	300		300	100%
360	Maintenance & Repair fire ext service \$500, SCBA air compressor service \$2800	4,795	2,803	4,069	9,027	4,500	201%	7,500		7,500	167%
361	Motor Vehicle M & R 7 large app - every 2 years and 4 small app -3 each year, pump tests, significant repairs to 431 (21K)	9,402	14,176	20,729	33,865	38,000	89%	38,000		38,000	100%
366	Building Maintenance & Re Carson Bros contract Kenco Security contract - moved to facilities	1,656	1,139	1,688	579	2,000	29%	2,000		2,000	100%
380	Training & Certification Driving training \$1,500 Code training and misc training \$1,000 Lexipol/fire Rescue 28 people - \$1,915 FF 1 - \$1,750/ea	1,256	365	5,375	8,285	13,000	64%	13,000		13,000	100%
390	Other Purchased Services physicals, fit tests \$1,500, immunizations Active 911 - \$400 add'l cost for background checks on volunteer fireman	2,990	3,029	2,832	8,569	6,320	136%	7,500		7,500	119%
394	Sampling & Testing pumper testing \$1,200, SCBA flow tests \$2770, hose testing 4,200	8,549	7,290	7,357	6,811	7,500	91%	7,500		7,500	100%
399	Other Contracted Services Rural - snow removal - \$125/each visit (firefighters to complete) Rural - mowing - \$100/125/each visit pest control \$745	2,386	2,300	4,141	3,335	3,000	111%	2,000		2,000	67%
940	New Machinery & Equipmen 22 FY Extracation/Jaws equipment - Assn and Rural to contributed		7,992	10,000		0	0%			0	0%
Account:		217,487	215,873	228,277	425,798	444,003	96%	656,432	0	656,432	148%
420730	Emergency Medical Services										
212	Small Equipment < \$5,000 expenditures = revenues \$\$9,018	1,779				3,018	0%			0	0%
220	Operating Supplies	366			781	3,000	26%	4,372		4,372	146%
380	Training & Certification	455	1,059	1,952	2,986	3,000	100%	6,000		6,000	200%
940	New Machinery & Equipmen	6,505				0	0%			0	0%
Account:		9,105	1,059	1,952	3,767	9,018	42%	10,372	0	10,372	115%

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
212	Small Equipment < \$5,000			19,686		0	0%	10,000		10,000	****%
	flashing speed signs - mounted in school zones - Talbot/ Vet Drive begin/end each street \$2,500 each										
	Account:			19,686		0	***%	10,000	0	10,000	****%
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	100				0	0%			0	0%
	Account:	100				0	***%	0	0	0	0%
431200	Flood Control-High Hazard Dam										
110	Salaries and Wages	2,142	2,153	2,260	2,401	2,401	100%	2,521		2,521	105%
	allocated, portion of regular salaries										
140	Employer Contributions	474	444	403	437	434	101%	464		464	107%
180	Health Insurance	601	481	644	702	700	100%	760		760	109%
380	Training & Certification					225	0%			0	0%
399	Other Contracted Services		7,339	10,513		16,500	0%	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:	3,217	10,417	13,820	3,540	20,260	17%	20,245	0	20,245	100%
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	43,614	51,449	66,236	74,516	88,997	84%	96,045		96,045	108%
	includes 2 park workers April - Oct										
	2 1/2 st crew, PW dir and 1/3 hours of full-time "floater"										
	added 2nd floater (split parks, streets and water); adjusted for one Parks Lead										
	24 FY										
120	Overtime	77	448	936	1,101	696	158%	1,974		1,974	284%

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		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
140	Employer Contributions	9,845	10,858	12,393	13,988	16,689	84%	18,236		18,236	109%
180	Health Insurance	2,981	4,243	6,847	10,497	16,128	65%	14,959		14,959	93%
190	Deferred Comp		19	115		0	0%			0	0%
210	Office Supplies	6	23			50	0%			0	0%
212	Small Equipment < \$5,000 mower, misc hand tools	541	187	6,177	511	5,000	10%	5,000		5,000	100%
220	Operating Supplies Signs, fountain, FY 24 included \$8,824 for bear proof garbages	1,246	5,466	3,468	15,463	5,000	309%	7,500		7,500	150%
221	Chemicals park weed chemicals and fertilizer (stubborn weeds/more land) will evaluate - weed control agreement w/FC - can get chemicals from FC, no fee	58		33	32	500	6%	100		100	20%
224	Janitorial/Cleaning Suppl	206	835	382	5	850	1%	500		500	59%
225	Recreation Supplies picnic tables, grass seed, benches, 2019 FY included equip replacement at Marantette, 21 FY included drinking fountains for Hoerner and Columbus - not yet installed, Volleyball upright post pads \$525	1,021	6,351	314	1,819	5,500	33%	5,000		5,000	91%
226	Clothing/Uniforms hard hats, vests	103	151	197	282	200	141%	300		300	150%
231	Gas & Oil	2,289	2,257	2,916	3,444	3,300	104%	4,000		4,000	121%
232	Vehicle Parts	64	217	965	501	1,000	50%	1,000		1,000	100%
240	Repair & Maintenance Supp	1,531	3,099	2,260	5,273	4,500	117%	5,500		5,500	122%
340	Utility Services garbage	636	646	827	1,197	900	133%	1,300		1,300	144%
341	Electric Utility	4,633	4,579	5,642	5,004	6,000	83%	6,000		6,000	100%
342	Water & Sewer irrigation system installation assisting w/water usage, also had very hot July, dry May	10,562	14,055	11,954	15,730	15,000	105%	17,000		17,000	113%
345	Phone & Fax	346	134			250	0%	250		250	100%
354	Engineering/Consulting 2020 FY WGM Group - River's Edge Park Plan completion 24FY - Fishing stand/pier engineering \$25k FEMA PA Grant will cover some of the engineering costs for River's Edge Park restoration project	20,040				10,000	0%	25,000		25,000	250%

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Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
360	Maintenance & Repair Repair BB Court - \$5,800	1,274	936	1,583	1,465	7,600	19%	7,000		7,000	92%
361	Motor Vehicle M & R	216				200	0%	500		500	250%
366	Building Maintenance & Re 23 FY garage door at shop Falls park pump house and pump	637	646		4,997	3,000	167%	2,000		2,000	67%
390	Other Purchased Services beaver removal, fire ext, etc, (removed bathroom cleaning from contract - city staff cleaning Marantette bathroom), tree replacements - dead trees in parks - staff can plant -purchase for \$400-500 each - 5	325	3,371	155	861	4,000	22%	4,500		4,500	113%
397	Equipment Rental	213				250	0%			0	0%
399	Other Contracted Services SD 6 Recreation - \$6,000 (not used in 2021 FY) porta-potty rental \$5,000 Path Crack Filling/repair - \$10K	12,392	9,319	40,860	24,353	25,000	97%	25,000		25,000	100%
452	Gravel and Sand chips for playgrounds					1,000	0%	1,000		1,000	100%
930	New Improvements/Misc. See fund 4010 for underground sprinkling for parks Kreck Park fencing \$14K BB Court Fencing - \$10,500	4,181				0	0%	24,500		24,500	*****%
940	New Machinery & Equipmen parks pickup replacement, w/ trade \$20k, in T/O to 4020		39,832			0	0%			0	0%
Account:		119,037	159,121	164,260	181,039	221,610	82%	274,164	0	274,164	124%
460439	Other Parks Activities										
390	Other Purchased Services				77,654	0	***%			0	0%
Account:					77,654	0	***%	0	0	0	0%
460445	SWIMMING POOL										
110	Salaries and Wages incl 2% hours for Water deptfor 3 mos maint., 1.78 FTE for 2024 FY - based on opening/closing dates, require add'l guard on deck	31,407	35,045	39,821	54,779	49,503	111%	57,427		57,427	116%
120	Overtime	929	1,995	4,504	2,341	4,800	49%	1,080		1,080	23%
140	Employer Contributions	5,611	4,692	4,569	6,017	5,566	108%	5,876		5,876	106%
180	Health Insurance prorated ins - wtr op allocated to Pool	491	370	261	340	337	101%	506		506	150%
210	Office Supplies	181	39	38	120	200	60%	200		200	100%



CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
212	Small Equipment < \$5,000 umbrellas, chair replacement	407	393	46		1,000	0%	1,000		1,000	100%
220	Operating Supplies	2,202	1,079	1,534	2,045	2,500	82%	2,500		2,500	100%
221	Chemicals 19-20 included \$2,348 sand replacement and chemicals	13,133	8,978	5,368	12,917	9,000	144%	13,000		13,000	144%
224	Janitorial/Cleaning Suppl	23		556	93	800	12%	200		200	25%
225	Recreation Supplies mat replacement, kick boards, water toys					1,500	0%	1,000		1,000	67%
226	Clothing/Uniforms	480	428	1,294	827	1,500	55%	1,500		1,500	100%
240	Repair & Maintenance Supp Pool vendor recommending replacement of all gutter - \$9,800 - \$10,800 - @\$28/each, replace as needed, not ordering \$10,000 worth of gutter replacement 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	1,570	7,354	5,727	2,839	6,000	47%	6,000		6,000	100%
335	Membership & Dues red cross - \$200 annual plus cost of certification new Health Dept license - \$200	200	400	200	200	400	50%	400		400	100%
341	Electric Utility	2,447	2,213	2,042	2,179	3,000	73%	2,500		2,500	83%
342	Water & Sewer	2,462	1,747	1,185	2,267	2,400	94%	2,500		2,500	104%
344	Gas Utility	4,535	4,757	4,807	6,144	5,200	118%	6,200		6,200	119%
345	Phone & Fax have to pay to put phone on "vacation"	382	390	509	614	600	102%	650		650	108%
360	Maintenance & Repair Heat exchanger replacement and installation - \$12K, pool boiler pump replacement \$3,110 Gutter replacement \$9,800 - \$10,800 (not completing see 240)	1,475	261	721	829	2,500	33%	17,110		17,110	684%
366	Building Maintenance & Re Need floor painted and painting in facility 24 FY - roof repairs \$21k	10			2,739	5,000	55%	25,000		25,000	500%
380	Training & Certification CPO - every 3 years, Red cross every year	827	1,779	1,385	1,551	1,500	103%	1,700		1,700	113%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
390	Other Purchased Services pool ads for staff, boiler license	31	143	31	36	500	7%	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%			0	0%
Account:		68,970	72,153	74,598	98,877	107,806	92%	146,849	0	146,849	136%
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  2020 FY - \$34,000 Loan on Aerial - city share from CCT - 10 year payback - outstanding \$14,397.88 6/30/23 Jan 2023 principal = \$1,553.76 June 2023 principal = \$12,587.24 - pay off balance, 5 yr early	14,990	15,187	15,725	15,657	15,658	100%	14,398		14,398	92%
620	Interest 2020 FY - added \$34,000 Loan from CCT for Aerial city share: int @ 4.0% for 2024 FY Jan 2023 int - \$287.96 June 2023 int - \$256.88 total internal loan int = \$544.84	1,829	919	327	119	119	100%	545		545	458%
Account:		16,819	16,106	16,052	15,776	15,777	100%	14,943	0	14,943	95%
510100	SPECIAL ASSESSMENTS										
540	Special Assessments water shop garbage added to SW assessment; increase in street maintenance, Kreck Riverside Park added to ST lighting 22 FY	8,547	8,546	7,895	7,898	8,700	91%	8,700		8,700	100%
Account:		8,547	8,546	7,895	7,898	8,700	91%	8,700	0	8,700	100%
510300	ORDINANCE CODIFICATION/CONSULTANTS										
300	Purchased Services 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)	2,200	1,700	1,700	1,700	1,700	100%	1,700		1,700	100%
Account:		2,200	1,700	1,700	1,700	1,700	100%	1,700	0	1,700	100%
510330	Comprehensive Liability Insurance										
510	Insurance 23-24 Property Program - \$35,640 23-24 Liab Program - \$64,567 .82 Mod factor 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	77,746	82,570	81,846	88,578	88,579	100%	100,207		100,207	113%

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CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

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1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
21-22 Liab program - \$58,959, mod factor dropped to 1.01, no rebate											
519	Deductible Reserve/Small		872	1,000	3,500	5,000	70%	5,000		5,000	100%
	Account:	77,746	83,442	82,846	92,078	93,579	98%	105,207	0	105,207	112%
510620 TERMINATION COSTS											
100	Personal Services					50,000	0%	50,000		50,000	100%
170	Employee Incentive Progra					500	0%	500		500	100%
	Account:					50,500	0%	50,500	0	50,500	100%
521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfers to Other Funds	263,926	701,600	374,841	252,082	252,082	100%	210,000		210,000	83%
Based on funding available											
Transfer to:											
4020 General Equip - \$139k											
4010 Parks Improvements - \$0											
4040 Streets Imp - 0 depositing special statutory approp \$424K											
4000 Bldg Improvements -\$71K											
	Account:	263,926	701,600	374,841	252,082	252,082	100%	210,000	0	210,000	83%
	Fund:	2,879,834	3,594,033	3,170,863	3,623,328	3,866,695	94%	4,278,843	0	4,278,843	111%
Grand Total:											
		2,879,834	3,594,033	3,170,863	3,623,328	3,866,695		4,278,843	0	4,278,843	

**City of Columbia Falls, Montana**

Budget for Fiscal Year Ending June 30, 2024

**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.

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CITY OF COLUMBIA FALLS  
Summary of Appropriations by Fund and Object  
For the Year: 2023 - 2024  
For Funds 2100 - 2991

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Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2100 RESORT TAX					1,229,549	1,229,549
2310 TAX INCREMENT DISTRICT FUND			50,000	1,199,000		1,249,000
2372 PERMISSIVE MEDICAL LEVY					350,539	350,539
2394 BUILDING CODE ENFORCEMENT FUND		36,633	81,900			131,463
2400 SPECIAL LIGHTING DISTRICT FUND			51,562			51,562
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND		307,537	164,908			554,080
2700 CEDAR CREEK TRUST				182,260		182,260
2820 GAS TAX FUND			262,770		143,491	406,261
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						158,643
2959 EDA			10,000	188,677		198,677
2991 ARPA of 2021					907,671	907,671
Total:		344,170	627,140	1,705,009	2,631,250	5,560,777

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CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

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2100 RESORT TAX

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
315110 Resort Tax - Lodging			18,918	165,863	53,686	309%	173,276		173,276	323%
Est collections for 23-24 FY: \$1,578,947 less 5% Admin fee (\$78,947) kept by Businesses = \$1,500,000 Collected by City 22-23 FY - 11.6% of total collections										
315120 Resort Tax - Bar &			256,052	673,512	362,655	186%	703,614		703,614	194%
22-23 FY - 46.9 % of total collections										
315130 Resort Tax - Retail			243,483	596,452	381,524	156%	623,110		623,110	163%
22-23 FY 41.5% of total collections										
Group:			518,453	1,435,827	797,865	180%	1,500,000	0	1,500,000	188%
Fund:			518,453	1,435,827	797,865	180%	1,500,000	0	1,500,000	188%

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CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

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2100 RESORT TAX

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfers to Other Funds				374,883	374,883	100%	1,229,549		1,229,549	328%
	Transfer to General: \$1,229,549										
	Property tax relief - 25% - \$209,965										
	<b>Property tax relief - excess revenue above budget - \$637,960.79 = TOTAL, TAX</b>										
	RELIEF = \$847,925.79										
	Transfer to PD - \$166,292										
	Transfer to FIRE - \$206,932										
	Transfer for software/audit/admin - \$8,399										
	NOTE: 21-22 FY Funds held in reserve:										
	Fire Department - \$67,166										
	Other Infrastructure - \$76,404										
	22-23 FY Funds held in reserave:										
	Other - \$117,579										
	FIRE - \$88,698										
	24 FY: Net 1.5M to City = \$1,578,947 in collections										
	5% Admin fee retained by businesses - \$78,947										
	25% Tax Relief - \$394,737 - 32.81 mills										
	55% Public Safety - \$868,421 (64% Fire - \$555,789, 36% Police - \$312,632)										
	14% Other infrastructure - \$221,053										
	1% City admin costs -software/audit - \$15,789										
	Account:				374,883	374,883	100%	1,229,549	0	1,229,549	328%
	Fund:				374,883	374,883	100%	1,229,549	0	1,229,549	328%

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CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

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2260 Emergency Disaster

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
-----										
310000 TAXES										
311010 Real Property Taxes					0	0%	24,059		24,059	*****%
2 mills - required for PA project matching, FEMA pays only 75% in disaster assistance, state pays 0 until City expends 2 mills										
Group:					0	0%	24,059	0	24,059	*****%
Fund:					0	0%	24,059	0	24,059	*****%



2310 TAX INCREMENT DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%	
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget	
310000 TAXES											
311010 Real Property Taxes	456,551	436,206	579,179	638,184	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	10,505	22,951	20,948	24,804	0	***%				0	0%
w/reals											
312000 Penalty & Interest on	1,318	936	1,930	1,839	900	204%				0	0%
Group:	468,374	460,093	602,057	664,827	900	***%	0	0	0	0	0%
330000 INTERGOVERNMENTAL REVENUES											
335230 State Entitlement			11,098	11,099	11,098	100%	11,098			11,098	100%
Class 8 reimb - 2021 HB 303											
Group:			11,098	11,099	11,098	100%	11,098	0		11,098	100%
370000 INVESTMENT EARNINGS											
371010 Investment Earnings	5,334	3,100	4,861	58,521	2,000	***%				0	0%
Group:	5,334	3,100	4,861	58,521	2,000	***%	0	0	0	0	0%
Fund:	473,708	463,193	618,016	734,447	13,998	***%	11,098	0		11,098	79%

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CITY OF COLUMBIA FALLS  
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2310 TAX INCREMENT DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
470300	ECONOMIC DEVELOPMENT										
354	Engineering/Consulting			5,700		10,000	0%	50,000		50,000	500%
	Engineering for alleyways, projects										
930	New Improvements/Misc.		12,877	1,177	27,279	957,920	3%	1,125,000		1,125,000	117%
	Downtown parking/curb/gutter/sidewalk, 1st Ave West angled parking (construction per bid - \$148,185 rejected by council) - Sidewalk/curb/gutter to be bid in Winter - \$1M										
	Alley and sidewalk improvements - \$125,000										
931	Project Engineering				78,040	100,000	78%	74,000		74,000	74%
	downtown project engineering - bal \$74K										
940	New Machinery & Equipmen				50,000	50,000	100%			0	0%
	23 FY Equipment for sidewalk plowing on Hwy 2 and Nucleus Ave - business core, in URD										
	Account:		12,877	6,877	155,319	1,117,920	14%	1,249,000	0	1,249,000	112%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds			313,146	100,000	100,000	100%			0	0%
	T/O to 12th ST EDA project - accounting for RR and non-EDA costs, 22 and 23 FY										
	Account:			313,146	100,000	100,000	100%	0	0	0	0%
	Fund:		12,877	320,023	255,319	1,217,920	21%	1,249,000	0	1,249,000	103%

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CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
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2311 TEDD-INDUSTRIAL PARK

Account	Actuals				Current	%	Prelim.	Budget	Final	%	
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget	
<b>310000 TAXES</b>											
311010 Real Property Taxes	1,776	1,375	7,807	6,038	0	***%				0	0%
311020 Personal Property Taxes	-43	44	45		0	0%				0	0%
312000 Penalty & Interest on			40		0	0%				0	0%
Group:	1,733	1,419	7,892	6,038	0	***%	0	0		0	0%
<b>330000 INTERGOVERNMENTAL REVENUES</b>											
335230 State Entitlement			962	962	0	***%	962			962	*****%
Class 8 HB 303, 2021, reimb.											
Group:			962	962	0	***%	962	0		962	*****%
<b>370000 INVESTMENT EARNINGS</b>											
371010 Investment Earnings	73	23	42	1,400	0	***%				0	0%
Group:	73	23	42	1,400	0	***%	0	0		0	0%
Fund:	1,806	1,442	8,896	8,400	0	***%	962	0		962	*****%

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CITY OF COLUMBIA FALLS  
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2312 TEDD - COLUMBIA RISING IND PARK

Account	Actuals				Current	%	Prelim.	Budget	Final	%	
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget	
					22-23	22-23	23-24	23-24	23-24	23-24	
310000 TAXES											
311010 Real Property Taxes			35,722	41,358	0	***%				0	0%
311020 Personal Property Taxes				43,959	0	***%				0	0%
Group:			35,722	85,317	0	***%	0	0	0	0	0%
330000 INTERGOVERNMENTAL REVENUES											
335230 State Entitlement			3,086	3,218	0	***%	3,218			3,218	*****%
Class 8 reimb. HB 303, 2021											
Group:			3,086	3,218	0	***%	3,218	0	0	3,218	*****%
370000 INVESTMENT EARNINGS											
371010 Investment Earnings			83	3,065	0	***%				0	0%
Group:			83	3,065	0	***%	0	0	0	0	0%
Fund:			38,891	91,600	0	***%	3,218	0	0	3,218	*****%

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2372 PERMISSIVE MEDICAL LEVY

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	165,229	221,539	219,211	243,062	250,066	97%	311,557		311,557	125%
Subject to max levy calc- \$311,556.57 - actual budget = \$378,592										
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	2,102	3,496	8,887	6,600	0	***%			0	0%
312000 Penalty & Interest on	379	379	518	581	200	291%			0	0%
Group:	167,710	225,414	228,616	250,243	250,266	100%	311,557	0	311,557	124%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement	2,100	2,155	2,301	2,359	2,300	103%	2,300		2,300	100%
Class 8 and Class 12 property adjustments - passed through Flathead County separate from other city mills, based on 12.08 mills 2014FY										
Group:	2,100	2,155	2,301	2,359	2,300	103%	2,300	0	2,300	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	666	108	178	2,645	100	***%	2,000		2,000	2000%
Group:	666	108	178	2,645	100	***%	2,000	0	2,000	2000%
Fund:	170,476	227,677	231,095	255,247	252,666	101%	315,857	0	315,857	125%

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CITY OF COLUMBIA FALLS  
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For the Year: 2023 - 2024

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2372 PERMISSIVE MEDICAL LEVY

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfers to Other Funds	190,608	222,674	213,551	258,198	280,244	92%	350,539		350,539	125%
	limited to max mill levy and resources - actual \$378,592										
	limited to \$350,539										
	General Fund - \$286,651										
	St Maint Fund - \$63,888										
	Account:	190,608	222,674	213,551	258,198	280,244	92%	350,539	0	350,539	125%
	Fund:	190,608	222,674	213,551	258,198	280,244	92%	350,539	0	350,539	125%

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

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
<b>320000 LICENSES AND PERMITS</b>										
323010 Building Permits	92,320	137,712	50,098	47,106	90,000	52%	60,000		60,000	67%
record building in 2018 and 2020 FY, buildable lots filling in, commercial bldg and school bldgs in 2020 and 2021 FY, continuing 23FY. <b>23 FY - 42 Total Bldg Permits - \$9.6 m in value. New SFR = 7 - \$3 million, New</b> Commercial - 4 \$5 million, 20 residential remodels/decks/garages = \$545K and 11 commercial remodels - \$1.1m (includes \$683k for SD 6)										
323012 Plumbing/Mechanical	28,482	17,724	22,868	9,904	25,000	40%	11,000		11,000	44%
based on housing starts in 2020, lg projects in 2019 and 2020 - school bldgs in 2021, commercial bldg planned										
323013 Signs & Demolition	1,779	2,246	501	1,473	1,000	147%	1,000		1,000	100%
no fee for demolition permits - all sign										
323014 Building Plan Review Fees	41,563	60,477	22,486	21,611	31,500	69%	21,000		21,000	67%
35% of bldg (\$)										
323020 Electrical Permits	16,706	21,185	9,254	9,346	10,000	93%	10,000		10,000	100%
school and commercial										
Group:	180,850	239,344	105,207	89,440	157,500	57%	103,000	0	103,000	65%
<b>360000 MISCELLANEOUS REVENUE</b>										
362000 Refunds, Rebates,	43	553	56	50	0	***%			0	0%
Group:	43	553	56	50	0	***%	0	0	0	0%
<b>370000 INVESTMENT EARNINGS</b>										
371010 Investment Earnings	2,284	716	773	5,528	500	***%	3,500		3,500	700%
Group:	2,284	716	773	5,528	500	***%	3,500	0	3,500	700%
Fund:	183,177	240,613	106,036	95,018	158,000	60%	106,500	0	106,500	67%

2394 BUILDING CODE ENFORCEMENT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
420500	PROTECTIVE INSPECTIONS										
210	Office Supplies	99	199	152	32	300	11%	300		300	100%
212	Small Equipment < \$5,000 pin locator, assistance with setbacks			31		1,500	0%	1,500		1,500	100%
220	Operating Supplies			17	78	200	39%	200		200	100%
330	Subscriptions & Books code books - copy of each code adopted by state and inspected by City - required by ARM	787			903	1,200	75%	1,200		1,200	100%
335	Membership & Dues ICC membership	135	145		145	145	100%	145		145	100%
345	Phone & Fax shared line woth public works - 50% allocated to bldg (4432)		193	183		500	0%	500		500	100%
351	Litigation Services					5,000	0%	5,000		5,000	100%
353	Audit Completion of 2022 FY audit, 23 legislature finally adopted code that no longer requies a separate Agreed Upon Procedures engagement	1,200		1,000	1,000	3,800	26%	1,200		1,200	32%
355	Data Processing Services First Call contract paid out of General, specific service for building permits to be paid out of here			145		400	0%	400		400	100%
380	Training & Certification			417	442	750	59%	750		750	100%
390	Other Purchased Services			955	44	0	***%			0	0%
398	Bldg Inspection Svcs 65% of Bldg permit revenues (min. \$2,000/month) Est 2023 FY rev = \$ \$102,000 X 65% = \$66,300, plus 2 months minimum	116,832	154,192	70,223	60,122	105,725	57%	70,300		70,300	66%
399	Other Contracted Services education fee .005 - Est 2024 - Rev = \$81,000 fee = \$405	669	998	395	344	608	57%	405		405	67%
940	New Machinery & Equipmen allocated portion of Trailblazer replacement - used by PW clerk for pin locates, setback review, site visits - \$50k				37,500	50,000	75%			0	0%
Account:		119,722	155,727	73,518	100,610	170,128	59%	81,900	0	81,900	48%
420510	Administration										
110	Salaries and Wages City Clerk - 15% FTE (still processing bldg permits and reports City Mngr - 6% 25% pw/planning/bldg clerk	25,484	27,119	26,492	28,713	29,376	98%	30,359		30,359	103%



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2394 BUILDING CODE ENFORCEMENT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
120	Overtime	214	224	281	473	702	67%	756		756	108%
140	Employer Contributions	4,373	4,714	4,804	5,365	5,319	101%	5,518		5,518	104%
180	Health Insurance	4,151	5,740	4,283	4,480	3,929	114%	10,594		10,594	270%
190	Deferred Comp	185	381	1,705	2,422	2,639	92%	1,290		1,290	49%
Account:		34,407	38,178	37,565	41,453	41,965	99%	48,517	0	48,517	116%
510330 Comprehensive Liability Insurance											
510	Insurance	1,193	1,226	1,163	1,120	1,120	100%	1,046		1,046	93%
23-24 Liab program \$1,046 .82 mod factor											
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:		1,193	1,226	1,163	1,120	1,120	100%	1,046	0	1,046	93%
Fund:		155,322	195,131	112,246	143,183	213,213	67%	131,463	0	131,463	62%

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2400 SPECIAL LIGHTING DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	1,038	1,027	1,007	2,405	0	***%			0	0%
363010 Maintenance Assessments	30,525	29,912	29,906	30,149	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, 2023 and 2024										
363040 Penalty & Interest	118	74	82	87	70	124%			0	0%
Group:	31,681	31,013	30,995	32,641	30,119	108%	30,049	0	30,049	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	606	109	106	961	80	***%	500		500	625%
Group:	606	109	106	961	80	***%	500	0	500	625%
Fund:	32,287	31,122	31,101	33,602	30,199	111%	30,549	0	30,549	101%

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2400 SPECIAL LIGHTING DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
240	Repair & Maintenance Supp	2,740			1,136	10,000	11%	10,000		10,000	100%
	PWD to work with FEC to replace less efficient bulbs with more efficient ones (city pays electrical bill on all lights)										
341	Electric Utility	31,650	31,071	31,458	30,486	36,000	85%	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	5,322				0	0%			0	0%
363	Office Maintenance/Agreem	883	904	920	966	966	100%	1,062		1,062	110%
	SAM software fee 1/2										
399	Other Contracted Services			1,474	150	3,000	5%	3,000		3,000	100%
	replacement lights and repairs within district										
	Account:	40,595	31,975	33,852	32,738	51,466	64%	51,562	0	51,562	100%
	Fund:	40,595	31,975	33,852	32,738	51,466	64%	51,562	0	51,562	100%

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
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	1,400	450	1,550	1,000	1,000	100%	1,000		1,000	100%
\$50/each - required if contractor working in City ROW										
Group:	1,400	450	1,550	1,000	1,000	100%	1,000	0	1,000	100%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	33	17	139	1,023	0	***%			0	0%
363010 Maintenance Assessments	313,376	318,076	316,389	314,310	316,000	99%	330,000		330,000	104%
2020FY - add \$15,000 - 5% increase, first increase in 10 yrs, held level for 2021, 2022 and 2023 FY 2024 FY - increased to \$330,000 - 4.4% Future increases: 5% per year 25FY (\$346,500), 26FY (\$363,825), 27FY (\$382,016), 28 FY (\$401,117)										
363040 Penalty & Interest	1,575	1,298	1,108	880	800	110%	700		700	88%
Group:	314,984	319,391	317,636	316,213	316,800	100%	330,700	0	330,700	104%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	2,376	579	564	2,078	400	520%	1,200		1,200	300%
Group:	2,376	579	564	2,078	400	520%	1,200	0	1,200	300%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	42,351	54,229	54,753	59,832	64,410	93%	207,379		207,379	322%
Trans in from FML - \$63,888 Trans in from 2820 Gas Tax - \$143,491										
Group:	42,351	54,229	54,753	59,832	64,410	93%	207,379	0	207,379	322%
Fund:	361,111	374,727	374,503	379,123	382,610	99%	540,279	0	540,279	141%

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
110	Salaries and Wages FY 23 adding additional floater (1/3 street)	138,317	149,219	149,395	188,635	193,395	98%	210,524		210,524	109%
120	Overtime 2020 and 2021 FY - very mild, short winters	589	1,163	2,614	5,962	5,195	115%	4,246		4,246	82%
140	Employer Contributions	32,698	33,285	32,669	42,647	43,430	98%	46,118		46,118	106%
180	Health Insurance based on current employees/coverage selected	47,493	57,544	54,051	60,955	66,229	92%	68,776		68,776	104%
190	Deferred Comp		58	346		0	0%			0	0%
210	Office Supplies set up computer and printer (ink)	766	278	30	152	500	30%	250		250	50%
212	Small Equipment < \$5,000 misc. tools \$2,500 Tote heater - \$1,500	4,173	2,511	2,815	4,922	6,500	76%	6,500		6,500	100%
220	Operating Supplies street paint \$6,000, jersey barriers, misc supplies \$6,000	5,301	9,011	8,726	16,838	12,000	140%	15,000		15,000	125%
221	Chemicals granular mag for deicing - \$25,000 salt for deicing - \$2500	3,929	79	11,487	27,753	14,000	198%	27,500		27,500	196%
224	Janitorial/Cleaning Suppl	42	564			400	0%			0	0%
226	Clothing/Uniforms safety vests, clothing allow in payroll for all employees	10	25	125	395	250	158%	400		400	160%
231	Gas & Oil mild winter 2020 and 2021	9,973	10,407	16,790	23,563	20,000	118%	26,000		26,000	130%
232	Vehicle Parts Case loader tires, re pin and bush - \$25k Re pin and bush big V plow/toggle links - \$1,800 Forks - loader - \$5k	19,341	5,515	8,866	12,332	15,000	82%	32,000		32,000	213%
240	Repair & Maintenance Supp incl drywell/catch basin repair and replacement, not complete	5,443	6,024	8,414	6,447	10,000	64%	7,500		7,500	75%
242	Sign Parts and Supplies	1,439	1,977	8,319	3,018	7,500	40%	5,000		5,000	67%
243	Traffic Signal Supplies includes programming for radar speed cart	2,105	635	2,252	1,007	7,500	13%	2,500		2,500	33%

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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
318	U-DIG Services	397	350	325	311	400	78%	400		400	100%
340	Utility Services garbage	2,314	2,117	2,725	2,280	2,800	81%	2,800		2,800	100%
341	Electric Utility	1,905	1,973	2,105	1,839	2,200	84%	2,000		2,000	91%
342	Water & Sewer	1,161	1,177	1,161	1,184	1,300	91%	1,300		1,300	100%
344	Gas Utility	2,113	2,404	2,940	3,032	3,200	95%	3,200		3,200	100%
345	Phone & Fax added internet to shop	2,514	2,588	2,686	2,632	2,800	94%	2,800		2,800	100%
354	Engineering/Consulting surveying, pre-project planning - in Street construction Fund 4040			636		1,000	0%			0	0%
355	Data Processing Services Pavement mngt system (IWORQ \$900), ESRI - 1/3 - \$133, pavement analysis - \$5,200 20 FY), CAD \$808	6,843	1,901	1,093	1,127	2,100	54%	2,100		2,100	100%
360	Maintenance & Repair	375		468		2,000	0%	1,000		1,000	50%
361	Motor Vehicle M & R	1,447	4,809	1,798	2,020	5,000	40%	5,000		5,000	100%
363	Office Maintenance/Agreem 1/2 SAM program - 1,063 E-time	975	996	1,032	966	1,066	91%	1,158		1,158	109%
366	Building Maintenance & Re cold storage roof, \$2,500,	186	484	68	499	0	***%	2,500		2,500	****%
380	Training & Certification OHSa, safety training, driver training	565	218	274	265	1,000	27%	1,000		1,000	100%
390	Other Purchased Services fire ext service, deductible recapture	248	550	194	409	1,500	27%	1,500		1,500	100%
397	Equipment Rental equip rental on limited city projects					500	0%			0	0%
399	Other Contracted Services labor contract \$665, physicals, drug screening, etc, contracted snow removal 22 FY included chip sealing, completed more work than allowed with Gas Tax Funds	934	7,831	30,499	4,728	5,000	95%	5,000		5,000	100%
452	Gravel and Sand	1,789	53	336	4,352	3,500	124%	4,500		4,500	129%
471	Asphalt & Asphalt Filler	1,360	1,344	4,125	6,060	6,000	101%	6,000		6,000	100%

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
940	New Machinery & Equipmen See 4020 -for priority purchases (Replacment truck purch out of 4020 - COVID CARES \$)		9,422				0 0%				0 0%
Account:		296,745	316,512	359,364	426,330	443,265	96%	494,572	0	494,572	112%
430210	Street Administration										
110	Salaries and Wages	33,393	34,682	35,737	37,612	37,490	100%	39,350		39,350	105%
120	Overtime	61	73	94	134	93	144%	162		162	174%
140	Employer Contributions	6,599	6,605	6,410	6,887	6,692	103%	7,137		7,137	107%
180	Health Insurance	7,555	8,334	9,540	10,402	10,361	100%	11,246		11,246	109%
190	Deferred Comp	232	476	1,463	1,536	1,536	100%	1,613		1,613	105%
Account:		47,840	50,170	53,244	56,571	56,172	101%	59,508	0	59,508	106%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds Transfer required matching funds to Fund 2821 Special Gas Tax - no longer needed, 2023 legislature adopted HB 76 - transferred to City without matching requirement	3,688	10,999	6,432			0 0%				0 0%
Account:		3,688	10,999	6,432			0 ***%	0	0	0	0%
Fund:		348,273	377,681	419,040	482,901	499,437	97%	554,080	0	554,080	111%

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2700 CEDAR CREEK TRUST

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	17,881	4,332	4,696	43,482	3,200	***%	45,000		45,000	1406%
int earnings on investments, balance in bank, other int earnings to be posted to 373000 other prin/interest										
373000 Other principal/interest	4,241	2,493	159	150	49,955	0%	14,943		14,943	30%
For budgeting purposes, placed here, principal recorded against L-T receivable when funds posted, int earnings - 4.0%										
2024 FY: 2020 \$34,000 Fire Truck Loan - Prin - \$14,398 plus Int - \$545 - total - \$14,943 NOTE: Fire Truck paid off, 5 yrs early										
Group:	22,122	6,825	4,855	43,632	53,155	82%	59,943	0	59,943	113%
Fund:	22,122	6,825	4,855	43,632	53,155	82%	59,943	0	59,943	113%



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2700 CEDAR CREEK TRUST

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430250	City-Wide Pathways										
399	Other Contracted Services			927		0	0%			0	0%
	Account:			927		0	***%	0	0	0	0%
470100	Community Public Facility Projects										
930	New Improvements/Misc.	4,763				93,083	0%	182,260		182,260	196%
	unres cash balance plus interest earnings - avail for sidewalk program and other improvements										
	Council could vote to use Restricted Funds to purchase Bathroom Buildings										
	Account:	4,763				93,083	0%	182,260	0	182,260	196%
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		93,083	0%	182,260	0	182,260	196%

%

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2820 GAS TAX FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
335040 Gasoline Tax	94,625	97,461	100,141	93,346	93,346	100%	182,000		182,000	195%
HB 76 - combined Gas Tax and BaRSAA into monthly distributions, combined, BaRSAA based on actual collections from prior month - earl est = \$230,000 (July est 21K, received 17K - adjusted to \$182k) 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										
335041 Gas Tax-Special					0	0%	194,248		194,248	*****%
24 FY Legislature changed BaRSAA distribution w/HB76. One time distribution to City, due 9/1. Will use to pay for costs of Chip Seal Bid (\$212K)										
Group:	94,625	97,461	100,141	93,346	93,346	100%	376,248	0	376,248	403%
Fund:	94,625	97,461	100,141	93,346	93,346	100%	376,248	0	376,248	403%

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2820 GAS TAX FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
430200	ROAD & STREET SERVICES										
221	Chemicals	18,000	18,672	11,993		0	0%			0	0%
	liquid deicer, Granular Mag deicer, Salt for deicing budgeted in 2500										
399	Other Contracted Services	79,919	78,252	71,321	11,294	70,009	16%	262,770		262,770	375%
	Chip sealing (Bid - \$212,770) and crack filling (\$50,000)										
452	Gravel and Sand	4,208	4,176	2,708		0	0%			0	0%
	raw materials - chips for deicing										
	Account:	102,127	101,100	86,022	11,294	70,009	16%	262,770	0	262,770	375%
-----											
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds	23,656	24,365	25,035	23,337	23,337	100%	143,491		143,491	615%
	max = \$23,337 (25%)- Trans to 4020 Gen Mach & Equip in 23 FY										
	24 FY - transferring to Fund 2500 - \$143,491										
	Account:	23,656	24,365	25,035	23,337	23,337	100%	143,491	0	143,491	615%
	Fund:	125,783	125,465	111,057	34,631	93,346	37%	406,261	0	406,261	435%

%

2821 Special Road/Street Allocation Program

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
-----										
330000 INTERGOVERNMENTAL REVENUES										
335041 Gas Tax-Special	73,760	219,964	128,640		0	0%				0 0%
24FY - One-time projected closeout allocation 9/1 - budgeted in 2820 to pay for chip seal/crack filling										
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		0	0%	0	0		0 0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	3,688	10,999	6,432		0	0%				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		0	0%	0	0		0 0%
Fund:	77,448	230,963	135,072		0	0%	0	0		0 0%

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2821 Special Road/Street Allocation Program

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
430200	ROAD & STREET SERVICES										
399	Other Contracted Services	76,931		41,830		0	0%			0	0%
930	New Improvements/Misc.		85,763	103,887	135,072	0%	135,072			135,072	100%
	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:	76,931	85,763	145,717	135,072	0%	135,072		0	135,072	100%
	Fund:	76,931	85,763	145,717	135,072	0%	135,072		0	135,072	100%

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2917 CRIME VICTIMS ASSISTANCE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
350000 FINES AND FORFEITURES										
351034 Court Administration	4,904	4,789	5,021	3,320	6,000	55%	6,000		6,000	100%
Group:	4,904	4,789	5,021	3,320	6,000	55%	6,000	0	6,000	100%
Fund:	4,904	4,789	5,021	3,320	6,000	55%	6,000	0	6,000	100%

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2917 CRIME VICTIMS ASSISTANCE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
410360	CITY COURT										
300	Purchased Services	4,904	4,789	5,021	3,320	6,000	55%	6,000		6,000	100%
	Account:	4,904	4,789	5,021	3,320	6,000	55%	6,000	0	6,000	100%
	Fund:	4,904	4,789	5,021	3,320	6,000	55%	6,000	0	6,000	100%

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2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
360000 MISCELLANEOUS REVENUE										
362020 HOME Program Repayment	7,627	7,627	7,627	7,627	0	***%	7,627		7,627	*****%
Receive \$7,627 pursuant to 2005 HOME grant agreement, Teakettle Vista project; period of affordability 2025, balloon payment due if not paid										
Group:	7,627	7,627	7,627	7,627	0	***%	7,627	0	7,627	*****%
Fund:	7,627	7,627	7,627	7,627	0	***%	7,627	0	7,627	*****%



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2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
470450	Partnership with NW Montana Land Trust										
850	Home Project Activity Cos					143,389	0%	158,643		158,643	111%
	\$151,016 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										
	Contract MT-HOME-HBA-23-01										
	Account:					143,389	0%	158,643	0	158,643	111%
	Fund:					143,389	0%	158,643	0	158,643	111%

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2959 EDA

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
331040 EDA				577,557	633,146	91%	55,589		55,589	9%
Grant funds based on original grant award - receivable @ 6/30 - \$577,557, balance for 24 FY - \$55,589										
Group:				577,557	633,146	91%	55,589	0	55,589	9%
360000 MISCELLANEOUS REVENUE										
365000 Contributions and				320,000	320,000	100%			0	0%
Matching funds to be rec'd from Cedar Creek Medical center - to be paid \$64k per qtr beginning Sept 2022										
Group:				320,000	320,000	100%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating			313,146	100,000	100,000	100%			0	0%
Transfer in from TIF for cost overruns										
Group:			313,146	100,000	100,000	100%	0	0	0	0%
Fund:			313,146	997,557	1,053,146	95%	55,589	0	55,589	5%



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2991 ARPA of 2021

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
331991 CARES/ARPA GRANT		750,481	754,995		0	0%				0 0%
<p><b>Total allocation \$1,505,476 - Rec'd May in May 21 and 2nd payment in May 2022.</b>            Applied for ARPA Competitive grants, will use funds for Wastewater and Water projects            In Aug received additional \$2,257 (reallocated Browning funds)</p>										
Group:		750,481	754,995		0	0%	0	0	0	0 0%
Fund:		750,481	754,995		0	0%	0	0	0	0 0%
Grand Total:	1,429,291	2,436,920	3,247,848	4,178,746	2,840,985		3,037,929	0	3,037,929	

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2991 ARPA of 2021

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfers to Other Funds				597,805	1,505,476	40%	907,671		907,671	60%
	24 FY: Trans to 5310 Sewer for WWTP project - balance = \$907,671										
	23 FY: Transfer out to Sewer Fund 5310 for WWTP Project (1,405,476) and Water Fund 5210 for Water Project (100,000); used \$100k water project and \$497,805 for Sewer project										
	Account:				597,805	1,505,476	40%	907,671	0	907,671	60%
	Fund:				597,805	1,505,476	40%	907,671	0	907,671	60%
	Grand Total:	947,179	1,169,918	1,476,312	3,235,715	5,864,943		5,560,777	0	5,560,777	

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

Budget for Fiscal Year Ending June 30, 2024

### **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 2023-2024, the City has the following Debt Service Funds:

SID #34 – budgeted to repay Water and Sewer Funds through annual assessments for infrastructure improvements.

SID #36 – budgeted to repay Water and Sewer Funds for infrastructure improvements.

SID # 38 – budgeted to pay the debt for the Riverwood Subdivision water and sewer improvements.

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3534 SID 34 FUND - 5th Avenue Water Main

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
<b>360000 MISCELLANEOUS REVENUE</b>										
363020 Special Assmts - Bond P&I	5,830	5,598	6,232	5,791	5,483	106%	5,483		5,483	100%
24: FY Prin Water \$2,460.50, Int \$239.30, Sewer Prin \$2,536.02, Int - \$246.68										
23 FY: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										
<b>Total - \$6,309.36</b>										
363040 Penalty & Interest	22	11	12	11	0	***%			0	0%
Group:	5,852	5,609	6,244	5,802	5,483	106%	5,483	0	5,483	100%
<b>370000 INVESTMENT EARNINGS</b>										
371010 Investment Earnings	29	8	13	112	0	***%			0	0%
Group:	29	8	13	112	0	***%	0	0	0	0%
Fund:	5,881	5,617	6,257	5,914	5,483	108%	5,483	0	5,483	100%





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

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
	22-23	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	6,010	3,126	3,561	3,344	3,344	100%	3,344		3,344	100%
<b>24 FY: Water Prin \$2,564.80, Int \$249.44, Sewer Prin \$482.53, Int \$46.94 - Total</b> \$3,343.71 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 <b>Total - \$3,343.68</b>										
363040 Penalty & Interest	12	7	17	7	0	***%			0	0%
Group:	6,022	3,133	3,578	3,351	3,344	100%	3,344	0	3,344	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	37	9	10	102	0	***%			0	0%
Group:	37	9	10	102	0	***%	0	0	0	0%
Fund:	6,059	3,142	3,588	3,453	3,344	103%	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	%
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
490300	Special Improvement District										
610	Principal	4,869	2,651	2,774	2,901	2,901	100%	3,047		3,047	105%
	<b>24FY : Water prin \$2,564.80 Sewer Prin \$482.53 Total \$3,047.33</b>										
	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	924	692	570	443	444	100%	297		297	67%
	Water Int = 249.44										
	Sewer Int = 46.94										
	Account:	5,793	3,343	3,344	3,344	3,345	100%	3,344	0	3,344	100%
	Fund:	5,793	3,343	3,344	3,344	3,345	100%	3,344	0	3,344	100%

%

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3538 SID 38 FUND - Riverwood

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
490300	Special Improvement District										
610	Principal	17,155	17,986	16,792	17,223	17,410	99%	18,694		18,694	107%
	Principal on \$340,000 20 year loan - \$17,000.48 + available resources, if any, Will pay ahead on principal with any available funds; o/s June 30, 2023 - \$236,886.23 added \$214 to agree to SID billing and \$1,479 for cash										
620	Interest	12,433	12,088	11,302	10,172	10,608	96%	9,687		9,687	91%
	Int = \$9686.90 per bank amortization schedule, on balance of \$236,886.23 - bank posts by day, earlier payment is made, the more that posts to principal and not interest										
	Account:	29,588	30,074	28,094	27,395	28,018	98%	28,381	0	28,381	101%
	Fund:	29,588	30,074	28,094	27,395	28,018	98%	28,381	0	28,381	101%
											%
	Grand Total:	41,096	39,131	37,748	36,222	36,846		37,208	0	37,208	

## City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2024

### 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 Council is currently reviewing a Comprehensive Capital Projects Plan that will look at short-term and long-term needs in the next 20 years as well as future capital planning. This plan will then be updated annually by City Council and incorporated into the budgeting process.



CITY OF COLUMBIA FALLS  
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4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	1,258	757	687	5,292	500	***%	2,500		2,500	500%
Group:	1,258	757	687	5,292	500	***%	2,500	0	2,500	500%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	115,500	65,000		6,000	6,000	100%	71,000		71,000	1183%
24 FY - Add'l for St Pole Barn and insulating garage										
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:	115,500	65,000		6,000	6,000	100%	71,000	0	71,000	1183%
Fund:	116,758	65,757	687	11,292	6,500	174%	73,500	0	73,500	1131%

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4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
411200 FACILITIES ADMINISTRATION											
930	New Improvements/Misc.			77,563	6,025	6,000	100%	30,000		30,000	500%
	24 FY Police Dept remodel - Wall between squad room and booking										
	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:			77,563	6,025	6,000	100%	30,000	0	30,000	500%
-----											
430200 ROAD & STREET SERVICES											
930	New Improvements/Misc.				18,210	90,000	20%	106,000		106,000	118%
	Pole Barn - 3 sided storage at Street shop, est includes engineering - \$80k;										
	enclosed cold storage in 23 FY, 24 FY - proposing adding \$26k insulation to complete										
	Account:				18,210	90,000	20%	106,000	0	106,000	118%
	Fund:			77,563	24,235	96,000	25%	136,000	0	136,000	142%

%

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4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget	
330000 INTERGOVERNMENTAL REVENUES											
330000 INTERGOVERNMENTAL		188,000			0	0%				0	0%
24 FY applying for LWCF - not budgeted unless known it will be funded											
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											
365000 Contributions and	4,000			27,000	27,000	100%				0	0%
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		1,500		1,000	1,000	100%	1,000			1,000	100%
Diane Road - \$1,000 per unit prior to COA											
Group:	4,000	1,500		28,000	28,000	100%	1,000	0		1,000	4%
370000 INVESTMENT EARNINGS											
371010 Investment Earnings	5,456	1,401	1,410	9,166	900	***%	7,500			7,500	833%
Group:	5,456	1,401	1,410	9,166	900	***%	7,500	0		7,500	833%
380000 OTHER FINANCING SOURCES											
383000 Interfund Operating		361,560	50,000	54,047	54,047	100%				0	0%
T/I from General \$ 0 based on available funding											
Group:		361,560	50,000	54,047	54,047	100%	0	0		0	0%
Fund:	9,456	555,461	51,410	91,213	82,947	110%	8,500	0		8,500	10%



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4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		22-23	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24
460400 PARK & RECREATION SERVICES											
212	Small Equipment < \$5,000	583				0	0%			0	0%
360	Maintenance & Repair	475			7,585	0	***%			0	0%
930	New Improvements/Misc.	14,646	376,699	267,829	118,346	185,500	64%	55,000		55,000	30%
24 Fy - rebudgeted Columbus playground \$25k not completed in 23 FY and Single bathroom \$30,000 ea (installed) - Fenholt Park (seeking LWCF Grant with Badrock Skatepark Assn 23 FY: 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:	15,704	376,699	267,829	125,931	185,500	68%	55,000	0	55,000	30%
	Fund:	15,704	376,699	267,829	125,931	185,500	68%	55,000	0	55,000	30%
Grand Total:		15,704	376,699	267,829	125,931	185,500		55,000	0	55,000	

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4020 CAPITAL PROJECTS FUND - General Equipment

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	2,756	790	1,223	12,510	500	***%	7,500		7,500	1500%
Group:	2,756	790	1,223	12,510	500	***%	7,500	0	7,500	1500%
380000 OTHER FINANCING SOURCES										
382000 Proceeds of General Fixed		6,500			0	0%			0	0%
382010 Sale of General Fixed		15,525		4,899	0	***%			0	0%
23 FY PD vehicle										
383000 Interfund Operating	172,082	235,965	78,035	92,337	92,337	100%	139,000		139,000	151%
24 FY - subject to avail \$\$ - \$139k General Fund										
Transfer from Gas Tax for street equipment, allowed 25% max each year, \$23,337										
T/I from General - \$69,000										
Group:	172,082	257,990	78,035	97,236	92,337	105%	139,000	0	139,000	151%
Fund:	174,838	258,780	79,258	109,746	92,837	118%	146,500	0	146,500	158%

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4020 CAPITAL PROJECTS FUND - General Equipment

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	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				7,500	10,000	75%			0	0%
	Replace Trailblazer, used for Building - \$50k in Fund 2394										
	Account:				7,500	10,000	75%	0	0	0	0%
420100 LAW ENFORCEMENT SERVICES											
940	New Machinery & Equipmen	46,915	113,215	11,021	102,866	118,000	87%	115,400		115,400	98%
	24 Fy New Durango \$47 + set up - \$70K complete charger and pickup - \$45,400 (w/Watchguard cameras, box, graphics, RES final set up labor) Police vehicle on replacement cycle (added add'l vehicle 21FY with COVID funds)										
	Account:	46,915	113,215	11,021	102,866	118,000	87%	115,400	0	115,400	98%
420400 FIRE PROTECTION & CONTROL											
942	Replacement Machinery/Equ		10,539			0	0%			0	0%
	Account:		10,539			0	***%	0	0	0	0%
430200 ROAD & STREET SERVICES											
940	New Machinery & Equipmen	13,495	79,753		7,947	50,000	16%	36,000		36,000	72%
	24 FY 2 flatbeds - \$18K, Sander (5500) - \$18K 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	40,833				0	0%			0	0%
	Evaluating priorities for future spending										
	Account:	54,328	79,753		7,947	50,000	16%	36,000	0	36,000	72%
460400 PARK & RECREATION SERVICES											
940	New Machinery & Equipmen					0	0%	20,000		20,000	*****%
	pickup for parks lead										
	Account:					0	***%	20,000	0	20,000	*****%
Fund:		101,243	211,623	11,021	118,313	178,000	66%	171,400	0	171,400	96%

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

4040 CAPITAL PROJECTS FUND - Street Construction

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
-----										
330000 INTERGOVERNMENTAL REVENUES										
335041 Gas Tax-Special					0	0%	464,114		464,114	*****%
24 FY - SB 536 Funding - Statutory appropriation - 17-2-502 Section 2										
"distributed no later than Sept 1, 2023 to incorporated cities and towns with a										
populatoin of less than 10,000 for the construction, reconstruction, maintenance										
and repair of city or town streets and alleys."										
Group:					0	0%	464,114	0	464,114	*****%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	6,520	1,817	2,403	29,588	200	***%	20,000		20,000	10000%
Group:	6,520	1,817	2,403	29,588	200	***%	20,000	0	20,000	10000%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating		177,003	271,841	123,035	123,035	100%			0	0%
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)										
24 FY - no transfer										
Group:		177,003	271,841	123,035	123,035	100%	0	0	0	0%
Fund:	6,520	178,820	274,244	152,623	123,235	124%	484,114	0	484,114	393%
Grand Total:	307,572	1,058,818	405,599	364,874	305,519		712,614	0	712,614	

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

4040 CAPITAL PROJECTS FUND - Street Construction

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
354	Engineering/Consulting	16,580	12,381			0	0%			0	0%
	BUILD/RAISE grant application engineering fees										
399	Other Contracted Services			33,270	125,724	0%	141,440			141,440	113%
	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. Original 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; 23 FY MDOT added \$5,719 for surveying; July 2023 added ROW phase - cost unknown but City share will increase, current share is \$131,440, adding \$10K for ROW phase. Construction will not take place until 2025FY, this is a placeholder										
950	City Construction			39,493	28,407	761,360	4%	1,230,738		1,230,738	162%
	City to determine priority based on condition and traffic demand - priorities in Transportation Plan and IWorq budget based on resources available (line item includes engineering)										
	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 pd in 22 and 23 FY = \$67 24 FY										
	Special Gas Tax Share - \$135,072 Balance - \$761,359, balance of approx. \$400k for add'l streets										
	Account:	16,580	12,381	72,763	28,407	887,084	3%	1,372,178	0	1,372,178	155%
	Fund:	16,580	12,381	72,763	28,407	887,084	3%	1,372,178	0	1,372,178	155%
	Grand Total:	133,527	600,703	429,176	296,886	1,346,584		1,734,578	0	1,734,578	

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

Budget for Fiscal Year Ending June 30, 2024

### **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.

**FY23-24**

**Bond Coverage Calculation**

**Water**

Maximum - 2005 debt	\$	31,879.00	
	110%	\$	<b>35,066.90</b>
Maximum - 2020 debt	\$	43,838.00	2025
	110%	\$	<b>48,221.80</b>
Total maximum debt	\$	<b>83,288.70</b>	2039
Est Operating Revenue *	\$	856,388.00	
Est Operating Expense **	\$	738,125.00	
	\$	<b>118,263.00</b>	
Difference	\$	<b>34,974.30</b>	

**Sewer**

Maximum - 2009 debt	\$	48,468.00	
	125%	\$	<b>60,585.00</b>
Est Operating Revenue *	\$	1,206,981.00	
Est Operating Expense **	\$	1,008,136.00	
	\$	<b>198,845.00</b>	
Difference		<b>\$138,260.00</b>	

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	\$	831,146.00	
Water Revenues (w/o PIF)	\$	<b>821,388.00</b>	\$ (9,758.00)
Sewer Expenses requiring Cash Outlay	\$	5,854,215.00	
Sewer Revenues (w/o PIF)	\$	<b>6,009,721.00</b>	\$ 155,506.00

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

5210 WATER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%	
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget	
<b>330000 INTERGOVERNMENTAL REVENUES</b>											
331991 CARES/ARPA GRANT	46	1,468		143,000	143,000	100%				0	0%
23 FY: Competitive Grant awarded thru DNRC - \$143,000											
334122 DNRC Grant		122,950				0%				0	0%
HB 6 RRGL FUNDING \$122,950 per funding agreement - well project											
336020 State On-Behalf	5,526	16,437	16,117			0%				0	0%
Group:	5,572	140,855	16,117	143,000	143,000	100%		0	0	0	0%
<b>340000 CHARGES FOR SERVICES</b>											
343021 Metered Water Sales	661,080	702,250	705,431	741,380	690,000	107%	720,000			720,000	104%
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 hot July/Aug, dry May											
343022 Water Testing Charge -	4,240	4,310	4,322	4,350	4,394	99%	4,424			4,424	101%
\$2/per acct 2,150 at July 2020											
\$2 per acct 2,173 at July 2021 (23 increase)											
\$2 per acct 2,197 at July 2022 (24 increase)											
\$2 per acct 2,212 at July 2023 (15 increase: 8 SFR, 1 MF, 6 comm)											
343024 Sale of Materials,	32,649	27,228	38,744	16,805	32,000	53%	24,000			24,000	75%
343025 Water Permit Fees	1,600	950	900	550	1,000	55%	750			750	75%
\$50 per new account (15)											
343026 Water Connection Fees/New	7,246	6,635	5,955	4,545	6,000	76%	5,500			5,500	92%
\$150 inspection fee plus connect/disconnect fees											
343027 Repairs/Materials &	17,493	15,225	16,089	17,211	16,000	108%	18,000			18,000	113%
includes \$40/per residential backflow, posted to UB accounts plus retests											
343028 Late Charges/Disconnect &	8,035	8,667	8,443	7,819	8,200	95%	8,200			8,200	100%
Group:	732,343	765,265	779,884	792,660	757,594	105%	780,874		0	780,874	103%
<b>360000 MISCELLANEOUS REVENUE</b>											
362000 Refunds, Rebates,	1,348	1,369	1,287	4,094		0 ***%				0	0%
363020 Special Assmts - Bond P&I	1,451	1,142	934	725	5,514	13%	5,514			5,514	100%
22-24: SID 36 - Prin \$2,564.80 Int \$249.44											
23-24: SID 34 - Prin - \$2,460.50 Int - \$239.30											
Total Prin posted to Adv to SID 34/36 accts)											
total cash budgeted											
366000 Miscellaneous	83,732	7,149		1,100		0 ***%				0	0%
Group:	86,531	9,660	2,221	5,919	5,514	107%	5,514		0	5,514	100%
<b>370000 INVESTMENT EARNINGS</b>											
371010 Investment Earnings	14,525	3,631	5,182	47,573	3,500	***%	35,000			35,000	1000%
Group:	14,525	3,631	5,182	47,573	3,500	***%	35,000		0	35,000	1000%



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CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

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5210 WATER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
-----										
380000 OTHER FINANCING SOURCES										
382030 Gain or Loss on Sale of		858			0	0%				0 0%
383000 Interfund Operating		1,499,563		146,500	146,500	100%				0 0%
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		146,500	146,500	100%	0	0	0	0%
Fund:	838,971	2,419,832	803,404	1,135,652	1,056,108	108%	821,388	0	821,388	78%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
430500	Water Operating										
110	Salaries and Wages	116,772	110,684	120,828	152,506	155,508	98%	142,230		142,230	91%
	Floater to be split 1/3 Water, Parks and Streets (added one additional floater - 23 FY)										
	Lead oper retired Aug 2023										
120	Overtime	964	1,665	567	3,504	1,862	188%	2,879		2,879	155%
140	Employer Contributions	28,868	26,139	26,250	33,933	34,504	98%	30,789		30,789	89%
180	Health Insurance	39,568	26,807	35,110	47,883	53,245	90%	61,081		61,081	115%
190	Deferred Comp		2,973	2,087		0	0%			0	0%
197	Pension Expense	26,657	42,428	2,979		0	0%			0	0%
210	Office Supplies	1,556	1,589	890	2,142	2,000	107%	2,200		2,200	110%
212	Small Equipment < \$5,000	5,554	1,202	2,416	614	4,000	15%	4,000		4,000	100%
	hand tools including: cordless bandsaw/pipe cutter - \$520, roto-hammer - \$250, pipe wrenches - \$300, pipe freezing kit - \$600										
	Water lap top including set up - \$1,200										
	2020 FY - had to replace SCADA system computer, not originally anticipated										
220	Operating Supplies	1,623	2,850	3,355	2,730	3,500	78%	3,500		3,500	100%
224	Janitorial/Cleaning Suppl	94				0	0%			0	0%
	with 220 operating supplies										
226	Clothing/Uniforms	65	61	71	130	200	65%	200		200	100%
	safety vests, uniform allowance paid under payroll for all employees										
230	Waterline Supplies	28,475	57,012	48,387	65,794	55,000	120%	60,000		60,000	109%
	includes replacement meters; city not pursuing formal meter replacement program for all meters over 20 yrs old; staff evaluated and it is not physically or economically feasible to replace all old meters, have not found meter replacement to result in significant meter reading increase, will replace meters as needed. Finance Director established formal inventory program.										
231	Gas & Oil	5,034	4,225	5,675	5,782	6,000	96%	7,000		7,000	117%
	added \$1,000 for backup generator fuel										
232	Vehicle Parts	799	233	19	704	2,000	35%	2,000		2,000	100%
	tires for water trucks										
240	Repair & Maintenance Supp	8,734	3,333	21,021	8,740	35,000	25%	30,000		30,000	86%
	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	3,514	4,645	3,495	4,342	5,000	87%	5,000		5,000	100%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
318	U-DIG Services	398	417	325	311	450	69%	450		450	100%
331	Legal Notices water report	3,764	2,841	2,123	1,506	3,000	50%	3,000		3,000	100%
335	Membership & Dues DEQ certification, Water foundation, MT Rural water	587	519	494	524	600	87%	600		600	100%
340	Utility Services garbage	954	944	1,136	1,530	1,200	128%	1,600		1,600	133%
341	Electric Utility 3rd Well on line in October - fixing leaks, saving on electricity for pumping	48,034	52,664	54,014	48,785	60,000	81%	58,000		58,000	97%
342	Water & Sewer	2,639	540	688	709	800	89%	800		800	100%
344	Gas Utility	801	1,063	1,108	927	1,300	71%	1,200		1,200	92%
345	Phone & Fax add'l phone for floaters	4,085	4,610	4,665	4,348	5,000	87%	5,000		5,000	100%
350	Legal Services/Contract City Atty contract portion - \$7,397	6,294	6,483	6,677	6,996	6,946	101%	7,397		7,397	106%
351	Litigation Services based on claims					2,000	0%	2,000		2,000	100%
353	Audit 2024 FY - complete 22 FY audit (fed'l audit in FY 23) and complete 23 FY	3,133	400	2,700	2,366	7,800	30%	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)		1,000	8,482	6,605	12,000	55%	12,000		12,000	100%
355	Data Processing Services Adobe Pro - \$80 Microcomm service - \$1,237 Sensus support \$1,218.72 Dude Solutions - water share = \$2,364 (40%) CAD - \$2,154 - distributed - Misc IT services - \$500 ESRI renewal - \$147	8,847	3,692	4,605	4,831	6,000	81%	6,000		6,000	100%
357	Employee Services labor contract w/city atty	283	291	300	314	312	101%	333		333	107%
360	Maintenance & Repair Generator yearly maint - load bank - \$3k (fy 23 included \$14k claire well pump - in 942 - adds life to well asset)	10,902	28,014	32,775	21,310	40,000	53%	26,000		26,000	65%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
361	Motor Vehicle M & R	150	31	1,161	577	1,200	48%	1,200		1,200	100%
363	Office Maintenance/Agreem BMS software - 1/3 acct, 1/3 payroll, 1/3 budget prep, 1/3 fixed assets, 1/3 cash receipting, 1/2 auto meter read, 1/2 UB billing, 1/2 ACH UB, 1/2 Email bills - Total = 7295 Etime - 95 global archives - storage of as builts 86/month Copler maint - 1,600	6,437	9,470	8,796	9,598	9,360	103%	10,022		10,022	107%
366	Building Maintenance & Re water shop lighting	503			470	1,500	31%	1,500		1,500	100%
380	Training & Certification training	2,039	828	3,564	2,367	4,000	59%	4,000		4,000	100%
390	Other Purchased Services railroad easements, tapping tool rental	6,291	1,416	680	1,603	5,000	32%	4,000		4,000	80%
391	DEQ Permit \$2 per connection 2,212 connections July 2023	4,254	4,300	4,346	4,394	4,394	100%	4,424		4,424	101%
392	Leak Detection Performing aggressive leak detection, including Service Lines - follow up to prior year's			13,125		10,000	0%	10,000		10,000	100%
394	Sampling & Testing Fall 2024 - completing add'l voluntary tests for water report related to CFAC	1,396	4,290	6,872	2,664	7,500	36%	6,800		6,800	91%
399	Other Contracted Services Backflow Testing \$40/each - 300 customers = \$12k	9,278	27,241	22,042	23,659	25,000	95%	25,000		25,000	100%
810	Losses (Bad debt expense)	96	221			225	0%	200		200	89%
930	New Improvements/Misc. 5th Ave EN water main replacement w/engin -completed in 2023FY				302,268	289,500	104%			0	0%
940	New Machinery & Equipmen 300 KW Generator installed @ Horine Well site for emergency power, includes engineering and complete installation, pad, wiring - Completed in 2024 FY				177,741	140,000	127%			0	0%
942	Replacement Machinery/Equ MWC Viking Pump Inc - \$15,342 - install new motor					0	0%	15,342		15,342	*****%
Account:		389,442	437,121	453,828	955,207	1,002,906	95%	565,547	0	565,547	56%
430560	Administration										
110	Salaries and Wages	58,138	61,267	60,993	64,834	65,417	99%	68,245		68,245	104%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
120	Overtime	33	6		71	424	17%	269		269	63%
140	Employer Contributions	10,774	11,259	11,019	12,000	11,682	103%	12,273		12,273	105%
180	Health Insurance	10,605	14,159	13,888	14,965	14,386	104%	21,945		21,945	153%
190	Deferred Comp	617	1,269	4,434	5,289	5,506	96%	4,300		4,300	78%
	Account:	80,167	87,960	90,334	97,159	97,415	100%	107,032	0	107,032	110%
430570 Water Customer Accounting & Collection											
110	Salaries and Wages long-term employees retired in 19-20	54,515	40,938	43,977	45,428	46,685	97%	48,411		48,411	104%
120	Overtime	257	290	380	545	371	147%	649		649	175%
140	Employer Contributions	8,498	7,026	7,712	8,079	8,127	99%	8,573		8,573	105%
180	Health Insurance	9,325	10,672	6,398	7,397	6,892	107%	12,791		12,791	186%
190	Deferred Comp		91	1,530	1,361	1,861	73%			0	0%
	Account:	72,595	59,017	59,997	62,810	63,936	98%	70,424	0	70,424	110%
490210 Revenue Bonds, Series 2005											
610	Principal \$61,000 o/s at June 30th, pd off in 2025 \$15,000 payable Jan and \$15,000 in June				30,000	30,000	100%	30,000		30,000	100%
620	Interest 2.25% - Jan - \$686.25 June - \$517.50	3,780	3,150	2,520	1,879	1,879	100%	1,204		1,204	64%
	Account:	3,780	3,150	2,520	31,879	31,879	100%	31,204	0	31,204	98%
490220 Water Revenue Bonds Series 2020											
610	Principal Oct 14, 2020 Issue - Well Project 2020 Series \$675,000 \$594,000 outstanding at 6/30/23 Jan - \$14,000 June \$14,000				28,000	28,000	100%	28,000		28,000	100%
620	Interest 10/14/2020 issue - \$675,000 @ 2.5% Jan - \$7,425 June - \$7,250		3,441	16,063	15,375	15,375	100%	14,675		14,675	95%
	Account:		3,441	16,063	43,375	43,375	100%	42,675	0	42,675	98%

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CITY OF COLUMBIA FALLS  
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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
510330 Comprehensive Liability Insurance											
510	Insurance	12,327	13,421	12,726	13,723	13,723	100%	14,464		14,464	105%
	23-24 Prop program - \$4,922										
	23-24 Liab program - \$9,542 .82 mod factor										
	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										
	Account:	12,327	13,421	12,726	13,723	13,723	100%	14,464	0	14,464	105%
510400 Depreciation											
830	Depreciation - Closed to	182,774	169,136	213,306		195,000	0%	220,000		220,000	113%
	Account:	182,774	169,136	213,306		195,000	0%	220,000	0	220,000	113%
	Fund:	741,085	773,246	848,774	1,204,153	1,448,234	83%	1,051,346	0	1,051,346	73%

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5211 WATER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343029 Plant Investment Fees	182,856	94,299	112,629	43,246	95,000	46%	70,000		70,000	74%
Group:	182,856	94,299	112,629	43,246	95,000	46%	70,000	0	70,000	74%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	22,719	5,735	1,360	17,549	500	***%	15,000		15,000	3000%
Group:	22,719	5,735	1,360	17,549	500	***%	15,000	0	15,000	3000%
Fund:	205,575	100,034	113,989	60,795	95,500	64%	85,000	0	85,000	89%

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5211 WATER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
		23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	
521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfers to Other Funds				46,500	46,500	100%			0	0%
	23 FY 5th Ave EN water main upgrade, including hydrant										
	Account:				46,500	46,500	100%	0	0	0	0%
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%
	Fund:		1,499,563		46,500	46,500	100%	0	0	0	0%



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5310 SEWER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
<b>330000 INTERGOVERNMENTAL REVENUES</b>										
331991 CARES/ARPA GRANT	318	1,628			2,877,186	0%	2,877,186		2,877,186	100%
HB 632 allocation - \$877,186										
Competitive ARPA Grant from State \$2,000,000										
334122 DNRC Grant			15,000		0	0%			0	0%
Biosolids Planning Grant										
336020 State On-Behalf	6,582	20,143	21,085		0	0%			0	0%
Group:	6,900	21,771	36,085		2,877,186	0%	2,877,186	0	2,877,186	100%
<b>340000 CHARGES FOR SERVICES</b>										
343030 Sewer Administrative Fees	50			275	0	***%	125		125	****%
PIF admin fee - \$125/each (23 fy includes one \$150 permit fee)										
343031 Sewer Service Charges	1,039,607	1,049,877	1,097,791	1,129,088	1,080,000	105%	1,120,000		1,120,000	104%
343032 Sewer Connection Fees/New	5,000	2,525	3,525	2,700	3,000	90%	3,000		3,000	100%
\$150/each										
343033 Sewer Permit Fees	1,600	850	1,100	950	1,000	95%	1,000		1,000	100%
20 new connections										
343035 Sale of Materials,	1,203	2,204	844	1,144	844	136%	844		844	100%
misc admin fee for Meadowlake, 21 FY included \$1,365 for line already paid by City; 23 FY includes \$300 line cleaning bill										
343038 Disposal Fee Agreements	32,684	30,228	26,300	12,838	20,000	64%	8,700		8,700	44%
Two vendors in 21 FY - reducing dumping to 3/4 last year for 23 FY and 50% for 24FY.										
Group:	1,080,144	1,085,684	1,129,560	1,146,995	1,104,844	104%	1,133,669	0	1,133,669	103%
<b>360000 MISCELLANEOUS REVENUE</b>										
362000 Refunds, Rebates,	2,909	4,103	2,686	6,451	0	***%			0	0%
363020 Special Assmts - Bond P&I	861	734	565	430	3,312	13%	3,312		3,312	100%
23-24 FY: SID 34 Prin - \$2536.02 Int \$246.68										
22-23 FY: SID 36 Prin \$482.53 Int 46.94										
<b>Total Prin/Int budgeted - \$3,312.17</b>										
(Prin payments posted to Adv to SID 34/36 @ year end)										
366000 Miscellaneous				1,100	0	***%			0	0%
Group:	3,770	4,837	3,251	7,981	3,312	241%	3,312	0	3,312	100%
<b>370000 INVESTMENT EARNINGS</b>										
371010 Investment Earnings	21,488	5,483	6,838	67,217	5,000	***%	50,000		50,000	1000%
Group:	21,488	5,483	6,838	67,217	5,000	***%	50,000	0	50,000	1000%
<b>380000 OTHER FINANCING SOURCES</b>										
383000 Interfund Operating	114,300			681,775	2,627,329	26%	1,945,554		1,945,554	74%
24 FY: Fund 2991 ARPA Balance - \$907,671, Fund 5311 balance for project - \$1,037,883										
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										

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5310 SEWER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
-----										
2020 FT Lift station 2 and main ext - \$230,800 - expansion portion = \$114,300 per PWD calculation										
Group:	114,300			681,775	2,627,329	26%	1,945,554	0	1,945,554	74%
Fund:	1,226,602	1,117,775	1,175,734	1,903,968	6,617,671	29%	6,009,721	0	6,009,721	91%



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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
	WAS pump rebuild parts - \$1,850										
	Trenchless sewer line repair equip - \$8,000										
310	Postage & Freight	4,121	4,599	3,952	4,950	5,000	99%	5,000		5,000	100%
318	U-DIG Services	398	417	325	311	450	69%	450		450	100%
331	Legal Notices includes adv for employees	898	443	478	907	1,000	91%	1,000		1,000	100%
335	Membership & Dues DEQ certification	199	419	464	494	600	82%	600		600	100%
340	Utility Services garbage	834	743	771	832	900	92%	900		900	100%
341	Electric Utility	74,114	76,290	71,840	75,884	79,000	96%	79,000		79,000	100%
342	Water & Sewer	1,416	1,159	1,199	1,249	2,100	59%	2,000		2,000	95%
344	Gas Utility	4,873	6,799	8,144	8,585	8,600	100%	8,700		8,700	101%
345	Phone & Fax w/SCADA - add'l phone line changed internet to Bresnan/spectrum	3,727	4,594	6,318	4,537	7,000	65%	6,000		6,000	86%
350	Legal Services/Contract city attorney contract	6,294	6,483	6,677	6,996	6,946	101%	7,397		7,397	106%
351	Litigation Services					2,000	0%	2,000		2,000	100%
353	Audit 24 FY complete 2022 FY audits and 23 FY (fed'l)	3,133	400	2,700	2,366	7,800	30%	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 CDBG planning grant - match = \$8,000 2018 FY - PER - planned update in 25 FY - \$76K)			28,740	9,720	30,000	32%	22,000		22,000	73%
355	Data Processing Services Microcomm Telemetry Service contract - \$5,500, re-programming \$5,000, SENSUS - \$1,218.72 ESRI - \$167 CAD - \$539 sewer share 21 FY Dude Solutions - \$3,545.26 sewer share (60%) 24 FY annual support Adobe Pro - \$80, RS Logix Update - \$1,500	16,629	10,702	10,922	11,046	17,000	65%	17,550		17,550	103%
357	Employee Services labor agreement, city atty contract	424	437	450	468	468	100%	492		492	105%
360	Maintenance & Repair Clarifier sandblast/paint - \$78,304 FY 2022 (Est \$200K for secondary clarifier rehab painting/coating) not currently funded Generator Yearly Maint/Load Bank - \$3,100	44,080	19,661	98,419	9,409	90,000	10%	90,000		90,000	100%

CITY OF COLUMBIA FALLS  
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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
	Digester Level sensors X2, plus calibration and SCADA programming - \$10,500										
	Contracted sewer main repairs - \$30,000										
	Emergency repairs and replacements - \$30,000										
361	Motor Vehicle M & R	556	1,556	10,571	7,924	8,500	93%	8,500		8,500	100%
	Blue dump - seat - \$1,500										
363	Office Maintenance/Agreem	6,507	9,539	8,796	9,598	9,360	103%	10,077		10,077	108%
	BMS - total \$7295-1/3 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										
366	Building Maintenance & Re	9,101	3,838	1,446	3,391	5,000	68%	9,200		9,200	184%
	Carson Bros -annual maint. \$1,200										
	Shop lighting - \$3,500										
	P building heater replacement - one per year - \$4,500 (4)										
380	Training & Certification	2,344	962	2,320	2,453	3,200	77%	3,200		3,200	100%
390	Other Purchased Services	813	821	1,041	879	2,000	44%	1,000		1,000	50%
	railroad leases, quality control services and analytic balance										
391	DEQ Permit	1,125	1,125	3,000	1,500	3,000	50%	1,500		1,500	50%
	charged more due to reporting violations in 22 FY										
394	Sampling & Testing	4,295	5,743	4,176	4,742	6,000	79%	6,000		6,000	100%
395	Landfill Services	34,044	34,472	35,556	31,039	38,000	82%	38,000		38,000	100%
	no longer land applying - all landfilled										
399	Other Contracted Services	1,638	8,946	8,298	3,530	7,500	47%	8,900		8,900	119%
	employee physicals, fire ext service, bug spraying, misc										
	Quality control balance spectr \$3,500										
	Xylem PM Agreement - \$3,900										
810	Losses (Bad debt expense)	153	194			200	0%	200		200	100%
930	New Improvements/Misc.				697,385	5,460,765	13%	4,763,380		4,763,380	87%
	24 Fy carryover - \$4,763,380										
	carryover to 23 FY (\$5.5 m less \$39,235 paid in 22 FY/engineering)										
	22 FY PER - \$5.5 project - Bioreactor add'n, Redundant daft, turbo blower, Redundant influent screen, Lift Station #5 rehab, Upsize Sewer Main 13th (hilltop neighborhood)										
	HDR engineering contract - \$895,072 - balance 23 FY - \$855,837										
934	Replacement/Improvements				14,214		0 ***%	23,500		23,500	****%
	Install MH at River's Edge park for cleaning force main \$8,500										
	Replace Meadowlake flow meter, totalizer and check valve - \$15k										
	21 FY replaced poly blend unit										
	Account:	590,149	578,620	690,111	1,337,344	6,236,902	21%	5,591,354	0	5,591,354	90%



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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
	20-21 Liab program insurance - \$13,312 (mod factor to 1.14 from 1.13, rebate - zero in 2021)										
	21-22 FY Liab program - \$11,471 - mod dropped to 1.01, no rebate										
	Account:	28,866	31,425	30,527	35,535	35,536	100%	39,706	0	39,706	112%
510400	Depreciation										
	830 Depreciation - Closed to	525,220	534,054	529,046		536,000	0%	536,000		536,000	100%
	Account:	525,220	534,054	529,046		536,000	0%	536,000	0	536,000	100%
	Fund:	1,308,452	1,299,292	1,407,487	1,579,425	7,016,483	23%	6,390,415	0	6,390,415	91%

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5311 SEWER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
	23-24	23-24	23-24	23-24	22-23	22-23	23-24	23-24	23-24	23-24
340000 CHARGES FOR SERVICES										
343039 Plant Investment Fees To	179,646	80,196	141,538	60,479	95,000	64%	70,000		70,000	74%
Group:	179,646	80,196	141,538	60,479	95,000	64%	70,000	0	70,000	74%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	12,972	6,987	4,634	44,684	2,500	***%	40,000		40,000	1600%
Using \$1 m for WWTP project										
Group:	12,972	6,987	4,634	44,684	2,500	***%	40,000	0	40,000	1600%
Fund:	192,618	87,183	146,172	105,163	97,500	108%	110,000	0	110,000	113%
Grand Total:	2,463,766	3,724,824	2,239,299	3,205,578	7,866,779		7,026,109	0	7,026,109	



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5311 SEWER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
521531	Transfer to Sewer										
820	Transfers to Other Funds	114,300			183,970	1,221,853	15%	1,037,883		1,037,883	85%
	transfer to 5310 for projects										
	24 FY balance for WWTP project										
	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			183,970	1,221,853	15%	1,037,883	0	1,037,883	85%
	Fund:	114,300			183,970	1,221,853	15%	1,037,883	0	1,037,883	85%
	Grand Total:	2,163,837	3,572,101	2,256,261	3,014,048	9,733,070		8,479,644	0	8,479,644	

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

Budget for Fiscal Year Ending June 30, 2024

### **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 2024 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  
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7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes	49,259	47,395	46,243	42,989	44,051	98%	43,712		43,712	99%
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	1,194	1,016	1,891	1,373	0	***%			0	0%
312000 Penalty & Interest on	186	94	110	111	0	***%			0	0%
Group:	50,639	48,505	48,244	44,473	44,051	101%	43,712	0	43,712	99%
330000 INTERGOVERNMENTAL REVENUES										
335050 Insurance Premium	12,186	12,445	14,944	13,449	14,953	90%	15,000		15,000	100%
1.5 mills approx w/real property est. at \$15K (approx 89% of tax base @1.5 mills)										
335230 State Entitlement	7,771	8,190	8,317	8,623	8,623	100%	8,915		8,915	103%
2024 FY 3.386% growth - \$8,915 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:	19,957	20,635	23,261	22,072	23,576	94%	23,915	0	23,915	101%
Fund:	70,596	69,140	71,505	66,545	67,627	98%	67,627	0	67,627	100%
Grand Total:	70,596	69,140	71,505	66,545	67,627		67,627	0	67,627	

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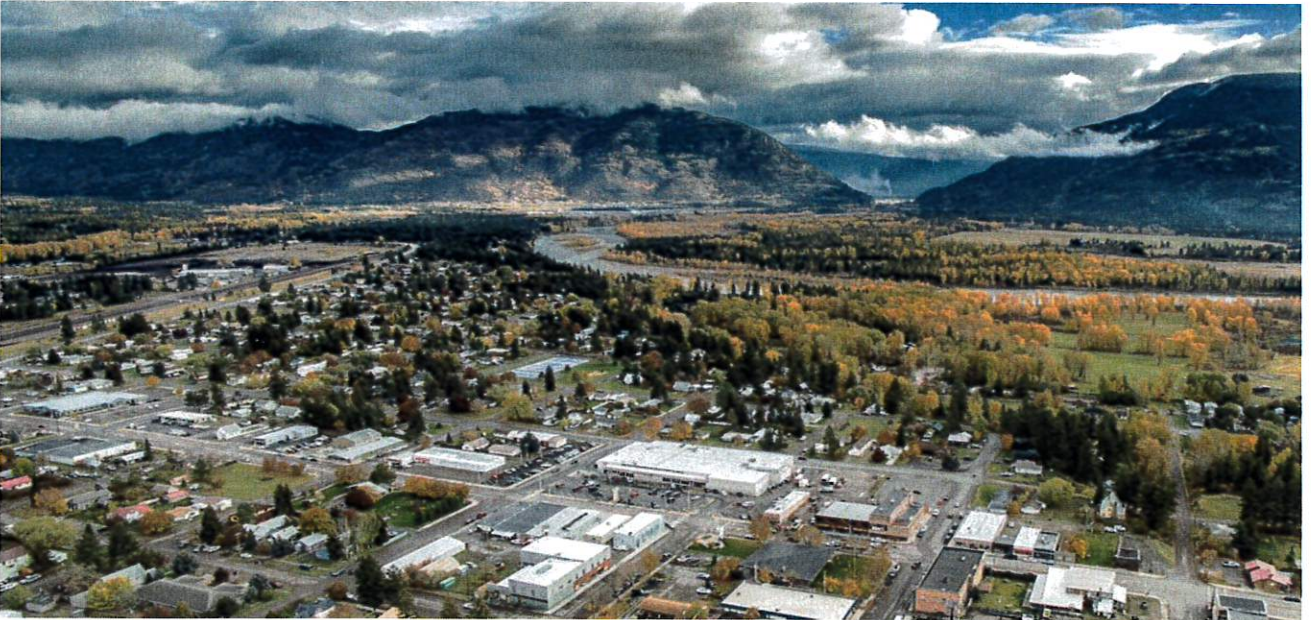
7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
-----											
420400	FIRE PROTECTION & CONTROL										
130	Employee Benefits					67,627	0%	67,627		67,627	100%
	Per actuarial valuation completed for plan year ended June 30, 2022 - \$67,627 -										
	5 year amortization										
	Account:					67,627	0%	67,627	0	67,627	100%
	Fund:					67,627	0%	67,627	0	67,627	100%
											%
	Grand Total:					67,627		67,627	0	67,627	

CITY OF COLUMBIA FALLS

TAX INFORMATION  
2023-24 FY

REQUIRED AND SUPPLEMENTAL INFORMATION



FY 2023 - 2024  
FINAL TAX LEVY SCHEDULE

Assessed Valuation: \$ 978,325,794  
Tax Valuation: \$ 12,029,377  
1 Mill Yields (10): \$ 12,029,377

(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	
233,230	1000 General Resort Tax offset Net General	4,278,843 4,278,843	865,766 865,766	5,144,609 5,144,609	1,098,996 1,098,996	3,337,944 3,337,944	4,436,940 4,436,940	1,555,594 (847,925) 707,669	5,992,534 -847,925 5,144,609	129.320 -70.490 58.830
0	7120 Fire Relief Pension	67,627	0	0	23,915	23,915	43,712	67,627	3.630	
<b>SUBTOTAL</b>									62,460	

See Mill Levy  
Limitations Schedule

VOTED & SPECIAL LEVIES		[1]	[2]	[3]=[1]+[2]	[4]	[5]	[6]=[4]+[5]	[7]=[3]-[6]	[8]=[6]+[7]	[9]=[7]-[10]
34,683	Permissive Medical Levy	350,539	0	350,539	34,683	4,300	38,983	311,556	350,539	25.900
-24,059	Permissive Disaster	0	24,059	24,059	0	0	0	24,059	24,059	2.000

SUBTOTAL		[1]	[2]	[3]=[1]+[2]	[4]	[5]	[6]=[4]+[5]	[7]=[3]-[6]	[8]=[6]+[7]	[9]=[7]-[10]
TOTAL		\$ 4,697,009	\$ 889,825	\$ 5,586,834	\$ 1,133,679	\$ 3,366,159	\$ 4,499,838	\$ 1,086,996	\$ 5,586,833	90.360
Last Year - 22 -23 FY		\$ 4,057,655	\$ 743,271	\$ 4,800,926	\$ 1,116,083	\$ 2,061,298	\$ 3,177,381	\$ 1,623,545	\$ 4,800,926	181.01
TOTAL TAX										TOTAL MILLS
SUBTOTAL		\$	\$	\$	\$	\$	\$	\$	\$	-90.650

\*\*General Fund Cash Reserve Minimum:

Total Appropriations	\$ 4,278,843
% of Operating Minimum Reserve	\$ 4,278,843
	20%
	\$ 855,769

Year Change \$ (536,549)

**NON-LEVIED FUNDS - FINAL SUMMARY SCHEDULE**

Fiscal Year: 2023-24

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	1,229,549	1,849,847	3,079,396	1,579,396	1,500,000	3,079,396
-270,451	2310 Tax Increment District	1,249,000	657,384	1,906,384	1,895,286	11,098	1,906,384
1,237,902	2311 TEDD - Industrial Park	-	25,340	25,340	24,378	962	25,340
-962	2312 TEDD - Columbia Rising	-	133,710	133,710	130,492	3,218	133,710
3,218	2394 Building Code Enforcement Program	131,463	113,969	245,432	138,932	106,500	245,432
24,963	2400 Special Lighting Districts	51,562	7,975	59,537	28,988	30,549	59,537
21,013	2500 Street Maintenance District	554,080	42,968	597,048	56,769	540,279	597,048
13,801	2500 Street Maintenance District	182,260	1,145,752	1,328,012	1,268,069	59,943	1,328,012
122,317	2700 Cedar Creek Trust	135,072	0	135,072	135,072	0	135,072
135,072	2821 Special Road/Street Allocation Program	406,261	28,702	434,963	58,715	376,248	434,963
30,013	2820 Gas Tax	6,000	0	6,000	-	6,000	6,000
0	2917 Crime Victims Program	158,643	0	158,643	151,016	7,627	158,643
151,016	2940 CDBG-Home Program Grant	198,677	0	198,677	143,088	55,589	198,677
143,088	2959 EDA	907,671	0	907,671	907,671	0	907,671
907,671	2991 ARPA of 2021	5,483	681	6,164	681	5,483	6,164
0	3534 SID 34	3,345	1,674	5,019	1,674	3,345	5,019
0	3536 SID 36	28,381	0	28,381	1,328	27,053	28,381
1,328	3538 SID 38	136,000	81,206	217,206	143,706	73,500	217,206
62,500	4000 C.I.P. Building Improvements	55,000	211,656	266,656	258,156	8,500	266,656
46,500	4010 C.I.P. Park Improvements/Equipment	171,400	297,833	469,233	322,733	146,500	469,233
24,900	4020 C.I.P. General Machinery & Equipment	1,372,178	0	1,372,178	888,064	484,114	1,372,178
888,064	4040 C.I.P. Street Construction	1,051,346	805,173	1,856,519	1,035,131	821,388	1,856,519
229,958	5210 Water Operating Fund (1)	-	463,897	463,897	378,897	85,000	463,897
-85,000	5211 Water Capital Expansion Fund	6,390,415	1,648,522	8,038,937	2,029,216	6,009,721	8,038,937
380,694	5310 Sewer Operating Fund (2)	1,037,883	188,376	1,226,259	1,116,259	110,000	1,226,259
927,883	5311 Sewer Capital Expansion Fund						
	<b>TOTAL</b>	<b>\$ 15,461,669</b>	<b>\$ 7,704,665</b>	<b>\$ 23,166,334</b>	<b>\$ 12,693,717</b>	<b>\$ 10,472,617</b>	<b>\$ 23,166,334</b>

**5210 Water Fund\***

Water Fund Operating	\$ 129,472	5310 Sewer Fund**	\$ 777,537
Water Capital Projects (New)	\$ 261,733	Sewer Capital Projects (New)	\$ 313,893
Water Bond Debt Req'd Reserve	\$ 57,171	Sewer - Restricted Project (EDU Increase)	\$ 481,735
Water Depreciation Reserve	\$ 586,754	Sewer Bond Debt Reserve	\$ 72,111
		Sewer Depreciation Reserve	\$ 383,940
5211 Water Expansion Projects (New)	\$ 376,897		
	\$ 1,412,028	5311 Sewer Expansion Projects (New)	\$ 1,118,599
			\$ 5311
			\$ 3,147,815

**Total - Levied/Non-Levied Schedule**

Total 23 FY	\$ 20,158,677		
	\$ 20,569,020		
	\$ (410,343)		-2%

Tax Analysis 2022 and 2023

Tax Value Breakdown - Columbia Falls:		2022 Tax Value:		2023 Tax Value:		Change	
	% of Total		2021 - 2022		2022 - 2023	% of Total	2022 - 2023
<b>Residential, Commercial and Industry</b>							
(Residential) Share	86.00%	1.35	6,815,072.00	1.35	10,323,295.00	89.75%	51.48%
(Commercial) Share	21.8%	1.89	1,905,806.00	1.89	3,029,459.00	22.7%	58.98%
(Industry) Share	0.1%	1.89	9,640.00	1.89	8,822.00	0.1%	-8.49%
Total Class 4			<u>8,730,518.00</u>		<u>\$13,361,576.00</u>		<u>53.04%</u>
Mobile Homes	0.16%	1.35	15,849.00	1.35	20,163.00	0.14%	27.2%
<b>Mach/Equip - Water Pollution/Rural Elec</b>	0.12%	3.0	11,952.00	3.0	11,034.00	0.07%	-7.68%
<b>Business Equipment</b>	3.85%	1.5	390,506.00	1.5	428,483.00	2.88%	9.73%
Utilities	7.50%	12.00	271,006.00	12.00	265,231.00	5.62%	9.98%
Real/mileage PERS		12.00	490,130.00	12.00	571,898.00		
Railroad/ Telecommunications/Airline	2.38%	6.0	184,967.00	6.0	173,493.00	1.54%	-4.71%
Real/mileage PERS/mileage		3.2	56,261.00	3.2	56,381.00		
Non-qual AG Land Class 3							
Forest Land Class 1							
<b>Total City-Wide Tax Value</b>	<b>100.00%</b>		<b>\$10,151,190.00</b>		<b>\$14,888,259.00</b>	<b>#####</b>	<b>46.67%</b>
			\$193,527.00		\$4,737,069.00		
			142,759.00		Newly Taxable		2% of change
			\$50,768.00		Change in Value		98% of change
			<u>1.94%</u>		<u>46.67%</u>		



# Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2024

Entity Name: City of Columbia Falls

Step A: Input in Yellow Cells		Fiscal Year	<u>Line 1</u> : BASE Year = Total <u>Actual</u> 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) Contributions to Group Benefits for on July 1st
(1)	BASE Year	2000	\$39,104.00	\$232.76	14
(2)	Budgeting For	2024	\$378,592.00	\$1,314.56	24
(3)			Increase from BASE Year (Decreases will be reported as zero)		

Step B:	Fiscal Year	2024
(4)	2023	Certified Taxable Valuation
		\$12,029,377.00

Step C:	Calculation of:	(6) Increase in Employer Contribution from BASE Year
	(5) BASE Contribution	
	(6) Increase in Employer Contribution from BASE Year	\$67,035.43
		\$311,556.57

Step D: Must be deposited into Fund 2372	Fund #2372 Permissive Medical Levy	
Transition clause per L2009 SB 491, Section 4, has expired.	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Fund 2372 Total Generated Tax Revenue
(7) Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2024 25.90	Value Per Mill \$12,029.38
		\$311,556.57

# 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
FY 23/24	\$330,000

302 – Street Maintenance District  
= \$0.008122600 per sq ft  
40,627,407.92 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
FY 23/24	\$30,049

301 – Special Lighting District  
= \$0.12654610 per front foot  
237,454.97 Front Footage