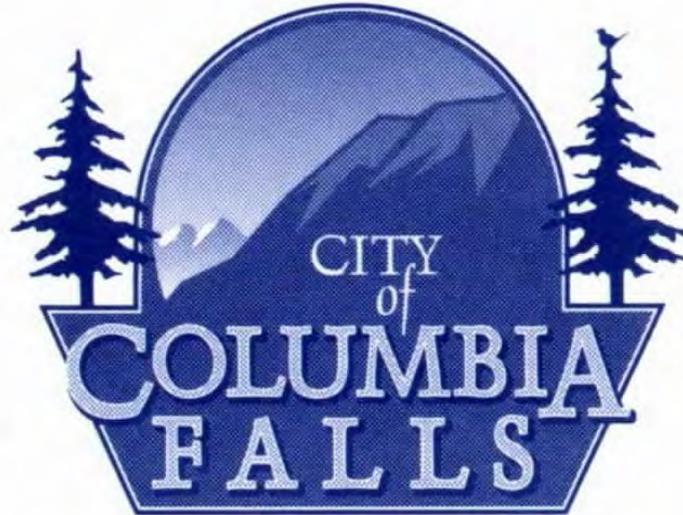


# **CITY OF COLUMBIA FALLS**

## **FINAL BUDGET DOCUMENT**

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### **FISCAL YEAR ENDING JUNE 30, 2014**

#### **City of Columbia Falls Mission Statement:**

The mission of the city of Columbia Falls is to foster a community that appeals to individuals, families, businesses and investors. Columbia Falls is a city that encourages individual rights and responsibilities, promotes aesthetics and recreation, and provides safety and security. By listening to its citizens and responding to their needs, by respecting diversity and differences of opinion, and by evaluating the status quo and practicing thoughtful planning, the city provides excellent value at reasonable cost.

130 6<sup>th</sup> STREET WEST, ROOM A  
COLUMBIA FALLS, MT 59912  
PHONE (406) 892-4391  
FAX (406) 892-4413



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 2014, was prepared according to law and adopted by the City Council, City of Columbia Falls, on September 16, 2013; 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 9-16-13  
Mayor

Signed  Date 9/16/13  
City Manager

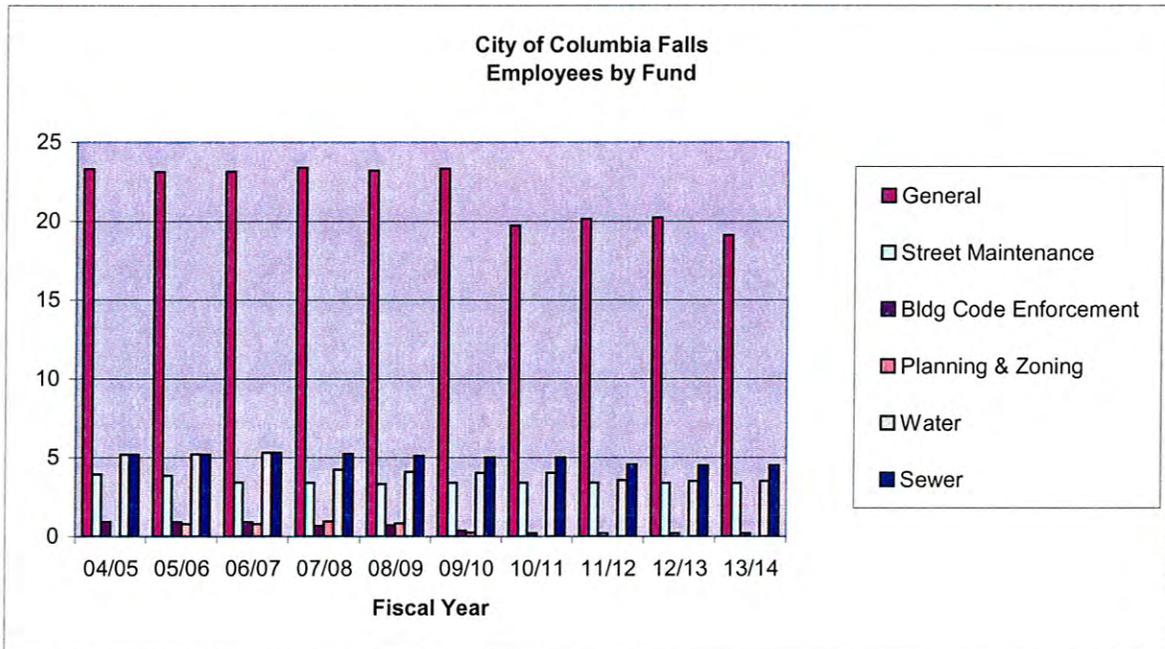
City of Columbia Falls

CLASS OF CITY .....	Third
COUNTY LOCATED IN .....	Flathead
YEAR ORGANIZED .....	1909
REGISTERED VOTERS .....	2,693
AREA (acres) .....	1,312
POPULATION OF CITY.....(2010 Census).....	4,688
FORM OF GOVERNMENT .....	Commission/ Manager
NUMBER OF EMPLOYEES (ELECTED).....	None
NUMBER OF EMPLOYEES (NON-ELECTED).....	30.68 FTE
MILES OF STREETS AND ALLEYS.....	39.262
MUNICIPAL WATER	
NUMBER OF CONSUMERS.....	1,840
WATER RATE PER 1,000 GALLONS.....	\$1.00 - \$1.77
SEWER RATES PER 1,000 WATER GALLONS USED	\$5.00

<b>OFFICE</b>	<b>NAME OF CITY/TOWN OFFICIALS/OFFICERS</b>	<b>DATE TERM EXPIRES</b>
<b>Mayor</b>	Donald W. Barnhart	Dec 31, 2013
<b>Council/Commission</b>	Shawn Bates	Dec 31, 2013
	Darin Fisher	Dec 31, 2014
	Doug Karper	Dec 31, 2014
	Dave Petersen	Dec 31, 2013
	Julie Plevel	Dec 31, 2014
	Mike Shepard	Dec 31, 2013
<b>City Manager</b>	Susan M. Nicosia, CPA, MPA	No Term
<b>Attorney</b>	Justin Breck	Dec 31, 2013
<b>Chief of Police</b>	David Perry	No Term
<b>City Treasurer</b>	Todd Watkins	No Term
<b>City Clerk</b>	Barb Torres	No Term
<b>City Judge</b>	Susan "Tina" Gordon	Dec 31, 2013
<b>Water/Sewer Clerk</b>	Vickie Ott	No Term
<b>Fire Chief</b>	Rick Hagen	No Term

### City of Columbia Falls Schedule of Personnel Levels

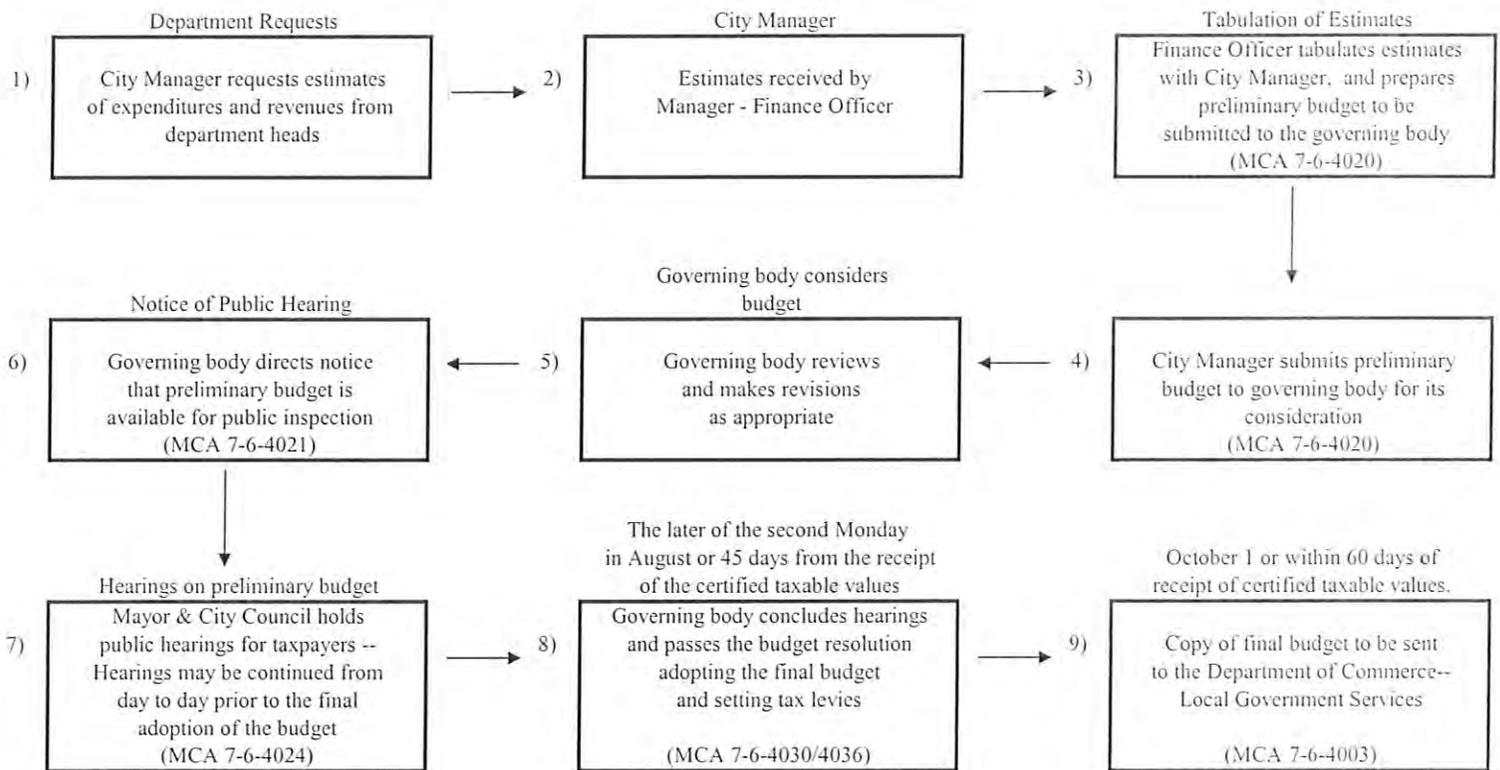
Year	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14
General	23.29	23.11	23.14	23.37	23.19	23.32	19.70	20.14	20.21	19.09
Street Maintenance	3.93	3.86	3.43	3.40	3.33	3.40	3.40	3.40	3.38	3.38
Bldg Code Enforcement	0.92	0.92	0.91	0.67	0.71	0.37	0.20	0.20	0.20	0.20
Planning & Zoning		0.80	0.8	0.95	0.83	0.25	0.00	0.00	0.00	0.00
Water	5.20	5.21	5.32	4.24	4.10	4.03	4.03	3.57	3.51	3.51
Sewer	5.20	5.20	5.31	5.24	5.10	5.01	5.01	4.56	4.5	4.50
<b>Total</b>	<b>38.54</b>	<b>39.10</b>	<b>38.91</b>	<b>37.87</b>	<b>37.26</b>	<b>36.38</b>	<b>32.34</b>	<b>31.87</b>	<b>31.80</b>	<b>30.68</b>



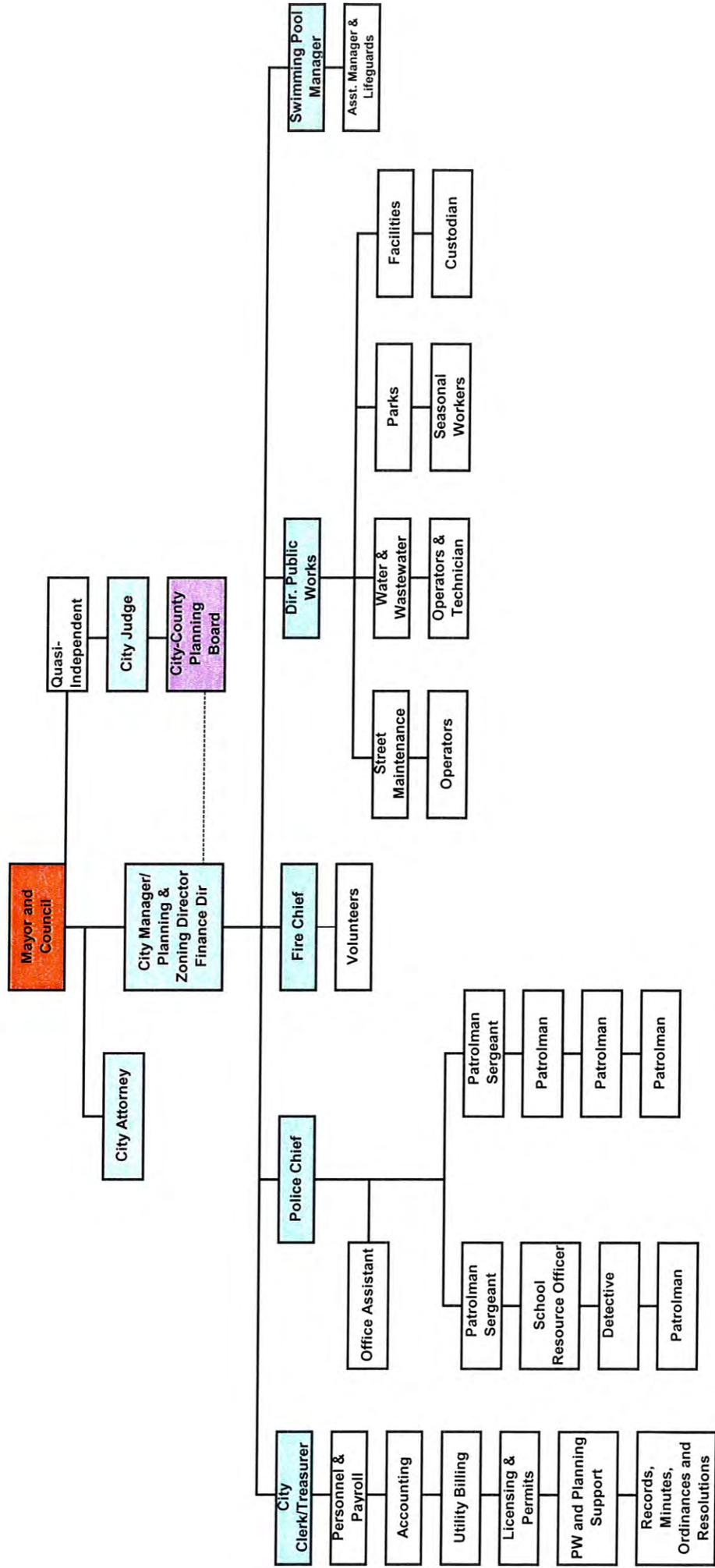
CITY OF COLUMBIA FALLS  
EMPLOYEE ALLOCATION BY FUND

<u>FUND/Dept.</u>	<u>FTE 07-</u> <u>08</u>	<u>FTE 08-</u> <u>09</u>	<u>FTE 09-</u> <u>10</u>	<u>FTE 10-</u> <u>11</u>	<u>FTE 11-</u> <u>12</u>	<u>FTE 12-</u> <u>13</u>	<u>FTE 13-</u> <u>14</u>
General - Court	2.60	2.80	2.71	2.71	2.79	2.79	2.84
Admin	.14	.13	.15	.33	.48	.48	.48
Finance	2.01	1.25	1.45	1.59	1.49	1.37	1.37
Facilities	.96	.91	.92	.92	.91	.91	.10
Police	9.00	9.00	9.00	10.00	10.00	10.00	10.00
Dispatch	4.64	4.76	4.76	0	0	0	0
Fire	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Streets	.08	.21	0	0	0	0	0
Parks	1.04	1.07	1.12	1.12	1.20	1.20	1.20
Pool	1.85	1.92	2.02	1.74	2.07	2.26	1.88
Trees	0	.17	.14	.14	.14	.14	.14
Flood Control	.05	.05	.05	.05	.03	.03	.03
Planning/Zoning	0	0	0	.10	.03	.03	.03
Total General Fund	<b>23.37</b>	<b>23.27</b>	<b>23.32</b>	<b>19.70</b>	<b>20.14</b>	<b>20.21</b>	<b>19.09</b>
Planning & Zoning Fund	<b>.95</b>	<b>.83</b>	<b>.25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Bldg Code Enforcement Fund	<b>.67</b>	<b>.71</b>	<b>.37</b>	<b>.20</b>	<b>.20</b>	<b>.20</b>	<b>.20</b>
Street Maintenance Fund	<b>3.40</b>	<b>3.33</b>	<b>3.40</b>	<b>3.40</b>	<b>3.40</b>	<b>3.38</b>	<b>3.38</b>
Water Fund	<b>4.24</b>	<b>4.10</b>	<b>4.03</b>	<b>4.03</b>	<b>3.57</b>	<b>3.51</b>	<b>3.51</b>
Sewer Fund	<b>5.24</b>	<b>5.10</b>	<b>5.01</b>	<b>5.01</b>	<b>4.56</b>	<b>4.50</b>	<b>4.50</b>
<b>TOTAL FUNDS</b>	<b>37.87</b>	<b>37.34</b>	<b>36.38</b>	<b>32.34</b>	<b>31.87</b>	<b>31.80</b>	<b>30.68</b>

CITY OF COLUMBIA FALLS  
BUDGET CALENDAR



CITY OF COLUMBIA FALLS  
ORGANIZATIONAL CHART



# City of Columbia Falls

## TAXABLE VALUATION/MILL LEVY HISTORY AND ANALYSIS

Fiscal Year	Taxable Valuation	Increase (Decrease) From Prior Year	Previous Year Levy	Current Year Authorized Levy	Floated Mill - Up-(Down)	Current Year Actual Levy	Carry Forward Mills Available	Permissive Mills		Total Mills
								Voted Levy	Med. Levy	
94-95	\$4,796,467	13.56%	98.862	84.166						84.166
95-96	4,795,349	-0.02%	84.166	95.078						95.078
96-97	4,441,767	-7.37%	95.078	97.972						97.972
97-98	4,656,914	4.84%	97.972	97.867						97.867
98-99***	4,718,500	1.32%	97.867	97.972						97.972
99-00	4,812,931	2.00%	97.972	103.774	5.802	103.777	(0.003)	16.600		120.377
00-01	4,119,153	-14.41%	103.774	134.260	30.486	119.465	14.795	14.798		134.263
01-02	4,108,543	-0.26%	134.260	129.960	(4.300)	123.686	6.274	10.577		134.263
02-03	4,128,276	0.48%	129.960	135.440	5.480	135.426	0.014	11.349	5.037	151.812
03-04	4,297,479	4.10%	135.440	139.790	4.350	136.607	3.183	15.813	7.929	160.348
04-05	4,870,116	13.32%	139.790	133.530	(6.260)	133.529	0.001	12.775	10.084	156.388
05-06	4,856,782	-0.27%	133.530	148.870	15.340	148.874	(0.004)	12.251	13.157	174.282
06-07	5,189,818	6.86%	148.870	149.910	1.040	149.910	0.000	12.548	19.345	181.803
07-08	5,507,947	6.13%	149.910	152.290	2.380	152.289	0.001	18.843	18.228	189.360
08-09	5,732,539	4.08%	152.290	154.440	2.150	154.440	0.000	23.447	21.905	199.792
09-10	5,850,970	2.07%	154.440	163.255	8.815	163.255	0.000	23.753	20.450	207.458
10-11	6,034,384	3.13%	163.255	166.790	3.535	166.788	0.002	23.071	17.466	207.325
^^10-11 amended calculation				156.436						
11-12	6,183,419	2.47%	156.436	155.158	(1.278)	155.158	0.000	23.116	15.483	193.757
12-13	6,498,236	5.09%	155.158	157.157	1.999	157.157	0.000	22.456	13.871	193.484
13-14	6,669,524	2.64%	157.157	158.312	1.155	158.312	0.000	21.481	12.082	191.875

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

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

If the levies are not at the maximum allowed by law, how many additional mills can be levied before the limit is reached or carried forward? \_\_\_\_\_ Mills - This should balance with the carry-forward column total.

**Voted/Judgement/Permissive Levies:**

- Fund 2372 Permissive Medical Levy
- Fund 3010 GO Bond - Pool
- Fund 3020 GO Debt - Street Construction

TY 00-01 included the voted levy in the calculation in error. The actual authorized levy should have been 114.412 mills. City levied same mills in 01-02 as 00-01 to correct error.

# CITY OF COLUMBIA FALLS

CITY MANAGER'S BUDGET MESSAGE  
TO  
MAYOR, COUNCIL AND CITIZENS



Fiscal Year Ending June 30, 2014



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

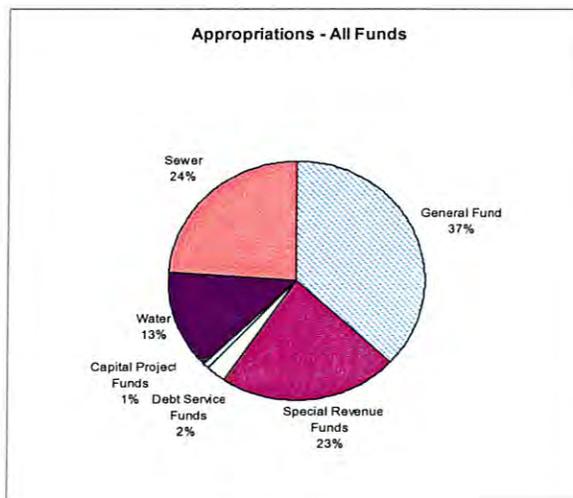
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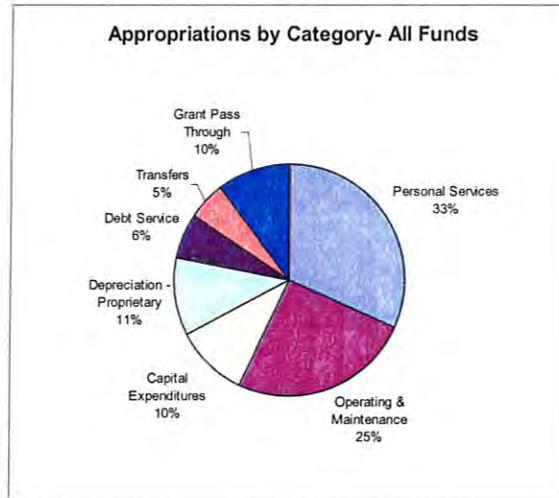
September 16, 2013

Mayor, Council and Citizens:

The 2013–14 fiscal year budget appropriation totals \$7,276,948 compared to \$6,231,039 in the prior year, a 16% increase. The annual budget is significantly impacted by one-time grants, \$760,000 in the current year, and planned capital outlay items. Water and Sewer planned main expansion and replacement total \$380,000. The \$7,276,948 budget appropriation by fund type breakdown is as follows:



The object breakdown is as follows: Personnel costs are \$2,299,976 City-wide for the approximate 31 FTE, making up 33% of the budget appropriations. Capital expenditures and pass-through grants, \$739,500 and \$740,000 are each 10% of the total budget, non-cash depreciation in the enterprise funds is 11% at \$800,000. Operations and maintenance items include supplies, small equipment, contracted services, and utilities total \$1,848,255 and make up 25% of the budget appropriations. Operating transfers total \$399,724, only 5% of the total budget appropriations. These transfers include \$108,000 from the Sewer Expansion Fund to the Sewer Fund, \$198,609 from the General Fund to Capital Improvement Funds and Building Code Enforcement, and \$93,115 from the Permissive Medical Levy Fund to the General Fund and Street Maintenance Fund.

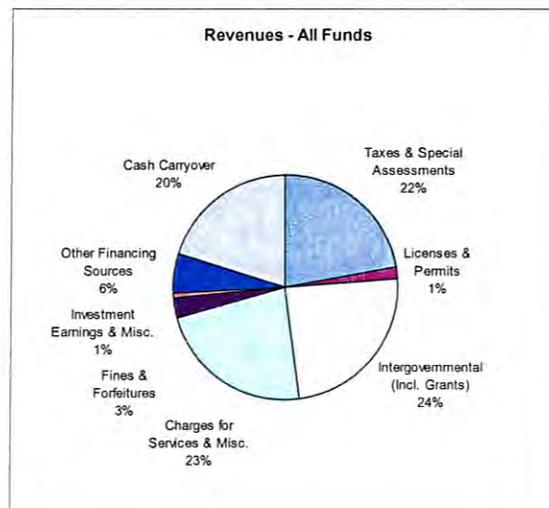


The City of Columbia Falls experienced only 2.64% growth in the taxable valuation. Less than 2% of this growth came from Class 4 residential and commercial growth. The City has had a significant reduction in building permits over the last two years. The summer and fall of 2014 has seen some increased activity but the City has not had the growth that we saw during the mid 2000's. The most significant increase in the taxable value was in Class 9 Utilities, growing 22.31%. The Class 1 Railroads and Telecommunications taxable value decreased by 10.58%, more than likely due to the tax protests of both Bresnan and Verizon.

The increase in tax value allowed the City to slightly reduce the number of mills levied while still utilizing the maximum mill levy allowed under the statute and meeting the City's debt obligations as well as actuarially funding the Fire Pension Relief Fund. The estimated tax assessment on a home valued at \$200,000 is approximately \$653 compared to \$682 last year.

The City is relying on a 20% cash carryover, \$1,469,289, to fund this year's operations, compared to 13% in the prior year. The 2013-14 FY cash carryover is higher due to the \$380,000 in planned capital improvements in the Water and Sewer Funds. The City averages 10-15% cash carryover each year, particularly when funding long-term capital projects and equipment.

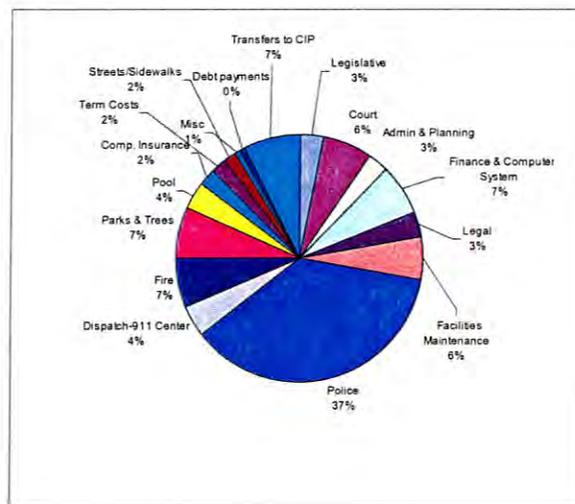
The 2013-14 Fiscal year revenue sources are as follows:



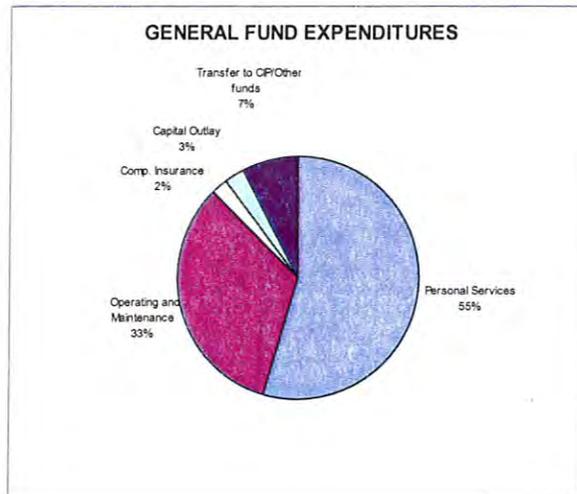
The 2013-14 fiscal year budget highlights include:

- \$45,000 Safe Routes to Schools – 5<sup>th</sup> St. West Bikepath and flashers
- Veteran’s and Talbot Bikepath maintenance
- Chip sealing of major roadways with Gas Tax Funds
- Resurfacing of priority streets with Street Maintenance Funds
- HOME Grant – Habitat 5<sup>th</sup> Street Homes project
- CDBG-ED Grant – SmartLam project
- Water main upgrade – begin upgrade of all 2” mains within the City
- Sewer main – expand mains to include Van’s and 3<sup>rd</sup> Ave W

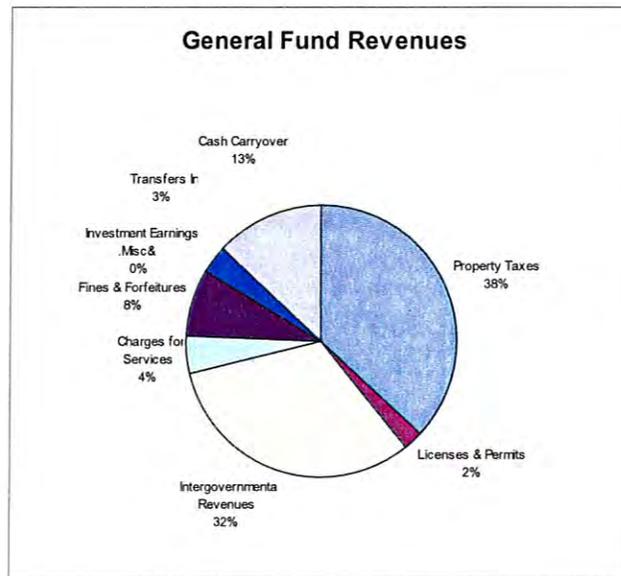
The General Fund reserve is 22% compared to 27% in the prior year. The City Council adopted a minimum reserve of 20% to maintain the fiscal health of the General Fund. The General Fund represents the City’s main operating fund outside of Streets, Water and Sewer. The General Fund budget appropriation totals \$2,650,035 and is reflected below:



General Fund by object: Personnel costs total \$1,442,187 and constitute 55% of the General Fund Budget. Operating & Maintenance costs total \$879,789, 33% of the total General Fund budget and include utilities, contracted services, supplies and small equipment. Capital outlay expenditures are only 3% of the total at \$73,750. Transfers to other funds total \$198,609 and include \$8,981 to Building Code Enforcement and \$189,628 to Capital Improvement Funds. Last year’s transfers to Capital Improvement Funds totaled \$211,266.



The General Fund revenue sources are as follows: Property Tax revenues, including penalty and interest total \$985,401, for 37% of the funding sources. Intergovernmental revenues come in second at 32%, \$846,338. The most significant of these revenues is the State Entitlement at \$621,388.



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

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

- Declaring Columbia Falls a Class 3 City for fire protection purposes
- Reviewing enterprise fund charges and planning for future growth in the Water and Sewer Fund operations.
- Funding street improvements and reviewing street maintenance assessments.
- Developing a sidewalk program and continuing the bike path projects

This budget is respectfully submitted to the Mayor and Council for approval on September 16, 2013. Line-item adjustments can be approved by the City Manager except for personnel and capital outlay items pursuant to Resolution # 1641.

Sincerely,



Susan M. Nicosia, CPA, MPA  
City Manager

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

Budget for Fiscal Year Ending June 30, 2014

### **A. GENERAL FUND**

(1000)

Revenue by Source

Expenditure Summary by Function, Activity  
and Object

This fund accounts for all financial transactions not accounted for in another fund. The general fund is created and maintained to finance the general overall functions of a governmental unit, such as General Government (legislative, administrative, financial, legal, etc.), Public Safety (law enforcement and fire protection), Culture and Recreation (parks and pool) and transfers to other funds. Beginning with 2011 fiscal year, this fund includes the activity formerly accounted for in Fund 2190 Comprehensive Insurance, Fund 2250 Planning and Fund 2370 PERS.

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
					12-13	12-13	13-14	13-14	13-14	13-14
310000 TAXES										
311010 Real Property Taxes 146.997 mills (total auth = 158.312 per MCA 15-10-420)	643,253	885,748	858,750	914,669	944,904	97%	980,401		980,401	103%
311020 Personal Property Taxes w/real taxes	17,590	26,448	23,423	17,479	0	***%			0	0%
311030 Motor Vehicle Taxes allocation from state per 2011 legislative session, will be included within state entitlement in future	475	779	232	2,770	0	***%			0	0%
312000 Penalty & Interest on	2,095	5,678	10,159	5,010	5,000	100%	5,000		5,000	100%
Group:	663,413	918,653	892,564	939,928	949,904	99%	985,401	0	985,401	103%
320000 LICENSES AND PERMITS										
322010 Alcoholic Beverage	5,569	5,325	4,925	5,500	5,000	110%	5,000		5,000	100%
322020 Professional Business	5,855	5,298	5,143	4,858	5,000	97%	5,000		5,000	100%
322030 General Business Licenses	7,785	8,053	7,668	7,815	7,500	104%	7,500		7,500	100%
323060 Non-Exclusive Cable TV	39,979	42,066	43,842	48,140	40,000	120%	42,000		42,000	105%
Group:	59,188	60,742	61,578	66,313	57,500	115%	59,500	0	59,500	103%
330000 INTERGOVERNMENTAL REVENUES										
331045 Help America Vote Act	5,000				0	0%			0	0%
331051 Federal - Safe Routes to					2,000	0%			0	0%
331082 Forest Service Recovery	31,700				0	0%			0	0%
331085 Edward Byrne Memorial	11,445			10,000	10,000	100%			0	0%
331113 FEMA GRANT	2,640	9,199	65,923		0	0%			0	0%
334000 State Grants/Hwy Safety match w/expenditure 1000-420100-121 STEP OT, 2012 contract ends 9/30 - \$5,000 remaining, 2013 contract effective Oct/Nov 2013 through end of fiscal year (June 30th) est \$5,800 (360 hours or 30 hrs per month, July - June)	36,918	12,159	12,420	8,810	18,000	49%	10,800		10,800	60%
334122 DNRC Grant max Arbor Day Grant = \$750	510	7,658	5,295	750	750	100%	750		750	100%
334140 MT DOJ - Operation				1,010	0	***%			0	0%
335005 Alcohol Enforcement Funds match w/ expenditure 1000-420100-123 AET OT	3,775	2,621	2,307	2,093	2,160	97%	2,160		2,160	100%

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
335120 Gambling Licenses &	18,225	20,475	20,350	21,525	19,000	113%	20,000		20,000	105%
335210 PPTAX HB20 - SB417			4,621		0	0%			0	0%
335230 State Entitlement 3.5% increase passed by 2013 FY legislature - includes Class 8 property value loss	556,150	592,615	592,615	600,375	600,375	100%	621,388		621,388	103%
336020 State On-Behalf PD - 29.37% of non-OT wages = \$136,298 FD - 32.61% of non-OT wages = \$19,278		126,594	126,537	124,193	145,543	85%	155,576		155,576	106%
337340 Flathead County (EMS) \$1,832 June 2013 distribution, will also receive distribution in January 2014		8,187	6,628	2,734	6,440	42%	3,664		3,664	56%
337350 Flathead County (SRO)	25,000	25,000	25,000	25,000	25,000	100%	25,000		25,000	100%
337360 School District #6 (SRO)	7,000	7,000	7,000	7,000	7,000	100%	7,000		7,000	100%
Group:	698,363	811,508	868,696	803,490	836,268	96%	846,338	0	846,338	101%
340000 CHARGES FOR SERVICES										
341000 General Miscellaneous	1,484	2,190	2,586	2,590	1,500	173%	2,000		2,000	133%
341070 Planning and Zoning Fees		4,405	3,226	3,519	5,000	70%	5,000		5,000	100%
342020 Special Fire Protection CF Rural - \$68,900 CFAC contract - \$5,000	71,855	73,900	73,900	73,900	73,900	100%	73,900		73,900	100%
342021 Fire Protective Based on value of bldg permits - 20% of \$28,000	6,774	5,316	5,494	5,483	5,000	110%	5,600		5,600	112%
343005 Public Works Billing - see 343300			528	1,097	0	***%			0	0%
343300 Weed Control Charges - includes 343005			280	3,331	1,000	333%	4,000		4,000	400%
346030 Swimming Pool User Fees	6,812	6,367	8,396	9,115	7,500	122%	8,500		8,500	113%
346031 Parks Use Permits/Fees	1,175	1,245	1,450	1,970	1,200	164%	1,500		1,500	125%
346032 Pool Concession Fees	504	748	600	833	700	119%	700		700	100%
346033 Swim Lessons	6,758	6,232	6,799	6,334	6,600	96%	6,400		6,400	96%
346034 Individual Swim Pass	1,232	832	1,024	1,064	900	118%	1,000		1,000	111%
346035 Lap Swim Pass	678	495	724	663	600	111%	620		620	103%



**RECEIVED**

AUG 5 2013

**City of Columbia Falls**

**2013 Certified Taxable Valuation Information**  
(15-10-202, MCA)

**Flathead County**  
CITY OF COLUMBIA FALLS

1. 2013 Total Market Value.....	\$	243,945,917
2. 2013 Total Taxable Value.....	\$	6,669,524
3. 2013 Taxable Value of Newly Taxable Property.....	\$	152,232
4. 2013 Taxable Value less Incremental Taxable Value*.....	\$	6,669,524
5. 2013 Taxable Value of Net and Gross Proceeds** (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value

Total Incremental Value \$ -

Preparer Holly Dale

Date 8/5/2013

\*This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

\*\*The taxable value of class 1 and class 2 is included in the taxable value totals.

**For Information Purposes Only**

2013 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	\$	-

\$ 34,619 - New \$\$\$

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

**AGGREGATE OF ALL FUNDS**

**FYE JUNE 30, 2014**

**City of Columbia Falls**

**NUMBERS APPEARING IN GREEN ARE ADDITIONS**  
**NUMBERS APPEARING IN RED ARE SUBTRACTIONS**

The form has the formulas which are contained in	SALMON SHADED CELLS
<u>Enter amounts in</u>	YELLOW SHADED CELLS

The tax revenue and mill levy limitations will be computed automatically.

**NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER  
 WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY**

**EXPLANATION  
 REFERENCE**

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

Ad valorem tax revenue authorized to be assessed prior year		1,021,248	(1)
Add: FISCAL YEAR 2014 INFLATION ADJUSTMENT @ 1.03% (Section 15-10-420(1a)(1c), MCA)	10,519	10,519	(2)
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))		0	(3)
<small>*SB372 adjustment was an adjustment for the prior year only and is not applicable for FY2014</small>			
Adjusted ad valorem tax revenue		1,031,767	(4)

**CURRENT YEAR LEVY COMPUTATION:**

Taxable value per mill		6,670	(5)
Less per mill incremental value of tax increment financing district (TIF) (enter as negative)			(5a)
Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)		6,670	(5b)
Less: Newly taxable property per mill value, (enter as negative)	(152)		(5c)
Taxable value per mill of net and gross proceeds (county only) (enter as negative)		(152)	(5d)
Adjusted Taxable value per mill		6,517	(6)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		158.31	(7)
Adjusted taxable value per mill		6,517	(8)
Add: Newly taxable property per mill value	152		
Taxable value per mill of net and gross proceeds (county only)		152	(5e)
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)		6,670	(5b)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		158.31	(7)
Current property tax revenue authorized limitation		1,055,867	(8a)

**RECAPITULATION:**

Adjusted ad valorem tax revenue		1,031,767	(4)
Amount attributable to newly taxable property and net/gross proceeds		24,100	(9)
Current property tax revenue authorized limitation		1,055,867	(10)



# DETERMINATION OF PERMISSIVE LEVY FOR GROUP BENEFITS

ENTITY NAME: Columbia Falls

FOR FISCAL YEAR ENDING: June 30, 2014

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

<u>STEP #1</u>		INPUT INFORMATION REQUESTED IN YELLOW CELLS.			
	A	B	C	D	
	FISCAL YEAR	(LINE 1) BASE YEAR = TOTAL ACTUAL ANNUAL EMPLOYER CONTRIBUTION FOR GROUP BENEFITS IN BASE YEAR  (LINE 2) BUDGETING FOR = TOTAL BUDGETED ANNUAL EMPLOYER CONTRIBUTION FOR GROUP BENEFITS	C = ( B ÷ D ) ÷ 12  AVERAGE MONTHLY EMPLOYER CONTRIBUTION PER EMPLOYEE	ACTUAL # OF EMPLOYEES FOR WHOM THE LOCAL GOVERNMENT MADE EMPLOYER CONTRIBUTIONS TO GROUP BENEFITS ON JULY 1st	
1	BASE YEAR 2000	\$39,104.00	\$232.76	14	
2	BUDGETING FOR 2014	\$137,587.00	\$818.97	14	
3		( C2 - C1 ) A DECREASE WILL SHOW AS -0- IN C3 INCREASE FROM BASE YEAR:	\$586.21	0	

<u>STEP #2</u>		INPUT INFORMATION REQUESTED IN YELLOW CELLS.	
	E		F
	FOR FISCAL YEAR 2014 2013 CERTIFIED TAXABLE VALUE		FOR FISCAL YEAR 2009 DOLLAR AMOUNT OF PERMISSIVE LEVY
	\$6,498,236.00		\$125,574.00

**STEP #3**

**CALCULATIONS OF:**

- 1) BASE CONTRIBUTION
- 2) INCREASE IN EMPLOYER CONTRIBUTION FROM BASE YEAR

<b>G</b>		<b>H</b>	
G = ( C1 X 12 ) X D2		H = ( B2 - G )	
BASE CONTRIBUTION		INCREASE IN EMPLOYER CONTRIBUTION FROM BASE YEAR	
\$39,104.00		\$98,483.00	

**STEP #4**

**INPUT INFORMATION REQUESTED IN YELLOW CELL.**

<b>FUND # 2372</b>				<b>PERMISSIVE MEDICAL LEVY</b>			
<b>STEP #4</b>	<b>I</b>	<b>J</b>	<b>K</b>	<b>L</b>	<b>M</b>		
(15-10-420, MCA as amended by SB0491) sec. 4, Ch. 412, L. 2009 <b>TRANSITION</b> (1) Except as provided in subsection 15-10-420(2), a political subdivision that levied mills for group contributions pursuant to 2-18-703 in fiscal year 2009 may for the fiscal years 2010 through 2014 levy the greater of: (a) the dollar amount levied in 2009; or (b) the amount determined in 2-18-703. (2) The actual dollar amount under subsection (1)(a) may not include an amount for group benefits paid from user charges described in 2-9-212(2)(a)(i).	<b>FISCAL YEAR</b>	<b>J = ( M ÷ K )</b>	<b>K = ( E ÷ 1000 )</b>	<b>DOLLAR AMOUNT INCLUDED IN THE 2009 TOTAL BUDGETED EMPLOYER CONTRIBUTIONS FOR THOSE EMPLOYEES WHOSE GROUP BENEFITS WERE PAID WHOLLY OR IN PART FROM USER CHARGES GENERATED BY PROPRIETARY FUNDS</b>	<b>M = ( J X K )</b>		
<b>CHOICE #1</b> PER sec. 4, Ch. 412, L. 2009 - (1)(b)	2014	15.16	\$6,498.24		# 2372 TOTAL GENERATED TAX REVENUE	\$98,483.00	
<b>M2 = ( F - L2 )</b> ADJUSTED DOLLAR AMOUNT LEVIED IN 2009 PER sec. 4, Ch. 412, L. 2009 - (2)	2009					\$125,574.00	
<b>CHOICE #2</b> PER sec. 4, Ch. 412, L. 2009 - (1)(a)	2014	19.32	\$6,498.24			\$125,574.00	

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
346036 Family Swim Pass	6,355	5,165	7,043	6,795	6,500	105%	6,800		6,800	104%
346037 Pool Parties	406	430		375	450	83%	450		450	100%
346038 Water Aerobics Fee	80				0	0%			0	0%
346050 Swim Team Agreement	10	10	10	10	10	100%	10		10	100%
Group:	104,123	107,335	112,060	117,079	110,860	106%	116,480	0	116,480	105%
350000 FINES AND FORFEITURES										
351030 City Courts Fines & Avg \$15,667/month	252,849	185,144	194,371	188,416	192,000	98%	188,000		188,000	97%
351031 Court Fines Surcharge	15,315	10,234	10,987	10,759	10,000	108%	10,000		10,000	100%
351032 Civil Fines	150		25		0	0%			0	0%
351034 Court Administration	5,225	5,943	5,324	5,213	5,200	100%	5,200		5,200	100%
Group:	273,539	201,321	210,707	204,388	207,200	99%	203,200	0	203,200	98%
360000 MISCELLANEOUS REVENUE										
361000 Rents/Leases	1,216	1,216	1,211	1,203	1,211	99%	1,203		1,203	99%
362000 Refunds, Rebates,	4,828	6,577	405	417	0	***%			0	0%
365000 Contributions and		1,762	1,470	3,600	0	***%			0	0%
366000 Miscellaneous	11,538	795	1,388	684	0	***%			0	0%
367000 Sale of Junk/Old Supplies	500				0	0%			0	0%
Group:	18,082	10,350	4,474	5,904	1,211	488%	1,203	0	1,203	99%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	2,328	2,454	4,451	3,733	3,000	124%	3,000		3,000	100%
Group:	2,328	2,454	4,451	3,733	3,000	124%	3,000	0	3,000	100%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating Transfer In from PML - \$75592	96,372	79,893	80,966	71,535	83,878	85%	75,592		75,592	90%
Group:	96,372	79,893	80,966	71,535	83,878	85%	75,592	0	75,592	90%

09/15/13  
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CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

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1000 GENERAL FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
	12-13	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14
Fund:	1,915,408	2,192,256	2,235,496	2,212,370	2,249,821	98%	2,290,714	0	2,290,714	101%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
410100	LEGISLATIVE SERVICES										
110	Salaries and Wages \$400/ per month Mayor, \$200/ per month council, no change	19,200	19,200	19,200	19,200	19,200	100%	19,200		19,200	100%
140	Employer Contributions	1,535	2,130	1,989	1,884	1,881	100%	1,952		1,952	103%
210	Office Supplies	152	33	35	97	200	49%	200		200	100%
212	Small Equipment < \$5,000 sound and recording equipment		2,483		4,553	5,000	91%	6,000		6,000	120%
220	Operating Supplies flowers, flags, host meetings	288	349	397	190	400	48%	400		400	100%
331	Legal Notices grant sponsorships, all others in finance or planning	490	346	830	616	800	77%	800		800	100%
335	Membership & Dues MT League - \$1407, MWED - \$1000, Taxpayers assn - \$100, Chamber - \$100	1,736	1,236	2,054	2,054	2,107	97%	2,607		2,607	123%
345	Phone & Fax no separate line	174			10	0	***%			0	0%
363	Office Maintenance/Agreem \$450 - portion of Sharp contract	90	450			450	0%	450		450	100%
370	Travel & Lodging	29	10			0	0%			0	0%
380	Training & Certification League conference, Mayor's Academy, Downtown Assn	406	1,422	684	58	2,000	3%	2,000		2,000	100%
390	Other Purchased Services support of non-profit bldg permits, including 4 for Habitat townhomes	3,592	3,397	8,058	8,485	15,000	57%	9,000		9,000	60%
399	Other Contracted Services TIF Planning - \$20,000 Transportation Planning (includes review of sidewalks, paths) - \$15,000 Election - Flathead County - \$ 3,000		5,200		9,087	9,000	101%	38,000		38,000	422%
	Account:	27,692	36,256	33,247	46,234	56,038	83%	80,609	0	80,609	143%
410131	Tree City Program (Tree Board)										
110	Salaries and Wages portion of parks and St crew and park maint for tree removal, trimming Required Level for Tree City - \$9,376	6,014	5,949	6,297	6,487	6,395	101%	6,754		6,754	105%
120	Overtime	28	51	37	19	154	12%	159		159	103%
140	Employer Contributions	1,306	1,280	1,315	1,451	1,345	108%	1,581		1,581	117%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

1000 GENERAL FUND		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
						12-13	12-13	13-14	13-14	13-14	13-14
180	Health Insurance	125	131	142	146	146	100%	146		146	100%
220	Operating Supplies saws and pruning tools	22,157	682	1,599		600	0%	600		600	100%
335	Membership & Dues Tree City membership	15	30		30	30	100%	30		30	100%
380	Training & Certification DNRC training		41			500	0%	500		500	100%
390	Other Purchased Services remove dangerous trees, plant new trees	14,601	20,189	6,086	1,700	2,000	85%	2,000		2,000	100%
	Account:	44,246	28,353	15,476	9,833	11,170	88%	11,770	0	11,770	105%
410132	Arbor Day (Tree Board)										
220	Operating Supplies				104	0	***%			0	0%
390	Other Purchased Services plant tree	346	1,178	525	972	750	130%	750		750	100%
	Account:	346	1,178	525	1,076	750	143%	750	0	750	100%
410360	CITY COURT										
110	Salaries and Wages .80 FTE Judge .90 FTE Lead clerk 1.0 - 2 half-time clerks, .50 each 300 hours for sick/vac/holiday coverage - .14 FTE <b>Total - 2.84 FTE</b>	103,700	104,132	109,196	112,316	112,177	100%	117,915		117,915	105%
140	Employer Contributions	9,818	17,046	17,699	18,451	17,818	104%	20,345		20,345	114%
180	Health Insurance	8,104	9,256	9,485	8,269	9,485	87%	5,837		5,837	61%
190	Deferred Comp	6,903	6,455	6,455	7,127	6,455	110%	8,759		8,759	135%
210	Office Supplies	2,728	2,365	2,533	3,739	3,500	107%	3,800		3,800	108%
212	Small Equipment < \$5,000 Chairs - 2/year = \$600 Misc small items - \$500 (LY included \$3,045 Soniclear recording system)	677	1,300		3,449	4,145	83%	1,100		1,100	26%
310	Postage & Freight	1,843	1,650	1,458	1,212	1,900	64%	1,900		1,900	100%
330	Subscriptions & Books 2013 MCA and renters guide publication ordered separately	363		320		600	0%	600		600	100%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
331	Legal Notices	368				0	0%			0	0%
335	Membership & Dues	395	425	425	425	425	100%	555		555	130%
	MT Magistrates - \$200										
	MT Justice - \$35/ea clerk										
	NJA - \$250 (was \$120)										
345	Phone & Fax	1,201	1,211	1,134	1,376	1,400	98%	1,400		1,400	100%
355	Data Processing Services					0	0%	295		295	****%
	Court Recorder annual update/maint fee										
363	Office Maintenance/Agreem	476	430	511	554	600	92%	600		600	100%
	Copy machine - \$396 annual plus copy overruns										
370	Travel & Lodging	-63				0	0%			0	0%
380	Training & Certification	3,361	2,717	4,067	3,158	4,000	79%	4,000		4,000	100%
	Includes Judge's Fall and Spring required training and clerk's training in state										
390	Other Purchased Services	376	281	2,086	1,877	2,500	75%	2,500		2,500	100%
	Includes \$2,000 jurors, meals, etc for trials										
	physicals (outside of MMIA wellness) and flu shots										
	Driver improvement record access - \$25										
399	Other Contracted Services		337			2,550	0%	2,550		2,550	100%
	\$2,000 substitute judge										
	\$300 interpreter (foreign language, sign language, etc)										
	chair cleaning - \$250										
	Account:	140,250	147,605	155,369	161,953	167,555	97%	172,156	0	172,156	102%
410365	CITY COURT PROSECUTION										
212	Small Equipment < \$5,000			635		0	0%			0	0%
350	Legal Services/Contract				32,248	32,256	100%	33,041		33,041	102%
	\$2,724.74/per month July - Dec										
	\$2,781.96/per month Jan - June										
	50% of basic contract extra \$300/month due to appeals will be evaluated during the year										
399	Other Contracted Services				120	0	***%	500		500	*****%
	witnesses, expert testimony										
	Account:			635	32,368	32,256	100%	33,541	0	33,541	103%
410400	ADMINISTRATIVE SERVICES										
110	Salaries and Wages	10,710	21,474	25,766	26,208	26,227	100%	26,704		26,704	101%
140	Employer Contributions	891	3,403	4,157	4,205	4,123	102%	4,446		4,446	107%
180	Health Insurance	1,959	3,833	88	87	87	100%	87		87	100%

CITY OF COLUMBIA FALLS  
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1000 GENERAL FUND		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
						12-13	12-13	13-14	13-14	13-14	13-14
190	Deferred Comp		58	1,392	1,392	1,392	100%	1,392		1,392	100%
210	Office Supplies	27	45	135		150	0%	150		150	100%
212	Small Equipment < \$5,000			456		0	0%			0	0%
231	Gas & Oil fuel for TB - local meetings, events					200	0%	200		200	100%
335	Membership & Dues Chamber - \$50, ICMA - \$544, 1/2 GFOA - \$80, GOSMA - \$100	88	88	138	188	750	25%	754		754	100%
345	Phone & Fax includes netbook on verizon	390	418	641	797	650	123%	800		800	123%
354	Engineering/Consulting consulting - personnel				1,033	1,000	103%	1,000		1,000	100%
361	Motor Vehicle M & R		44			0	0%			0	0%
380	Training & Certification Annual League meeting (Helena 2014FY), GFOA or ICMA, floodplain, downtown association	1,204	1,104	3,230	1,039	5,000	21%	5,000		5,000	100%
390	Other Purchased Services mngr lunch meetings, prizes for fitness program, and flu shot, physical (outside of wellness program)			80	123	200	62%	400		400	200%
Account:		15,269	30,467	36,083	35,072	39,779	88%	40,933	0	40,933	102%
410500 DEPT. OF FINANCE											
110	Salaries and Wages includes treas @ .80 FTE - 58.36% (No bldg) clerk = 40.00% Dep clerk/UB - 16.66% Dep clerk/cashier - 34% - no bldg	58,640	62,039	55,199	67,862	66,646	102%	75,036		75,036	112%
120	Overtime	301	649	309	225	459	49%	952		952	207%
140	Employer Contributions	5,650	10,375	8,920	10,939	10,716	102%	12,873		12,873	120%
180	Health Insurance	4,436	5,042	7,438	7,675	7,589	101%	7,675		7,675	101%
190	Deferred Comp	4,653	4,162	2,275	3,207	3,621	89%	4,086		4,086	112%
210	Office Supplies	1,311	2,172	2,634	2,805	2,700	104%	2,800		2,800	103%
212	Small Equipment < \$5,000			385	342	0	***%	400		400	*****%

CITY OF COLUMBIA FALLS  
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For the Year: 2013 - 2014

1000 GENERAL FUND

Account Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
220 Operating Supplies	21	185	16	252	100	252%	100		100	100%
310 Postage & Freight Added newsletter, twice/year per council	1,251	784	891	1,936	3,000	65%	3,000		3,000	100%
330 Subscriptions & Books MCA and econ bureau	479	152	573	37	600	6%	600		600	100%
331 Legal Notices Public hearings, required notices except Planning	1,629	1,020	2,216	1,046	2,500	42%	2,500		2,500	100%
335 Membership & Dues MMCTFOA, SHRM and 1/2 GFOA	630	415	210	340	900	38%	800		800	88%
345 Phone & Fax Centurylink increased internet fees	1,506	1,326	1,259	1,836	1,600	115%	1,900		1,900	118%
353 Audit 2013 FY audit, general share	5,746	4,847	5,558	8,040	8,000	101%	8,000		8,000	100%
355 Data Processing Services	23				0	0%			0	0%
360 Maintenance & Repair		8	14	21	0	***%			0	0%
363 Office Maintenance/Agreem BMS - \$4,220 - bus licensing program to be installed/in place 2014 FY, accting, budget prep, payroll, annual maint fees (\$5,100), J2 copier maint agreements - \$5000	18,355	19,964	18,929	10,921	20,000	55%	15,000		15,000	75%
380 Training & Certification Annual League, MMCTFOA, staff training	5,044	864	1,322	271	5,000	5%	5,000		5,000	100%
390 Other Purchased Services includes shredding of documents (previously burned @ reservoir), bank fees	328	547	628	1,845	2,000	92%	2,200		2,200	110%
399 Other Contracted Services recording of resolutions, ordinances, other docs not land related			2,519	56	2,500	2%	1,000		1,000	40%
Account:	110,003	114,551	111,305	119,656	137,931	87%	143,922	0	143,922	104%
410580 Computer Systems & Programs										
210 Office Supplies	219	-9	133	10	150	7%	150		150	100%
212 Small Equipment < \$5,000 Police dept server \$5,000 plus \$2,000 set up Server backup - \$1,650 Desktop replacement - 4 @ \$750/each misc parts - keyboards, mice, etc	6,559	2,857	2,524	11,778	12,000	98%	12,000		12,000	100%
345 Phone & Fax centurylink increased internet fees	690	623	571	1,148	1,000	115%	1,200		1,200	120%

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For the Year: 2013 - 2014

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
		09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
355	Data Processing Services	5,432	2,364	11,011	9,418	10,000	94%	18,000		18,000	180%
	Rescue Marketing - website hosting - \$540										
	Virtual circuit - \$5,760										
	computer set up and install - \$4,000										
	Move servers to secure computer room - DCS - \$8,000										
360	Maintenance & Repair	106				0	0%			0	0%
380	Training & Certification	-87		24		0	0%			0	0%
	Account:	12,919	5,835	14,263	22,354	23,150	97%	31,350	0	31,350	135%
411000	PLANNING & ZONING										
110	Salaries and Wages		6,959	2,829	2,877	2,879	100%	2,932		2,932	101%
	3% city mngr as planning/zoning admin.										
140	Employer Contributions		1,102	456	463	453	102%	488		488	107%
180	Health Insurance		1,290	10	10	10	100%	10		10	100%
190	Deferred Comp		6	153	153	153	100%	153		153	100%
210	Office Supplies		196	175	228	200	114%	225		225	112%
310	Postage & Freight		84	34	15	250	6%	250		250	100%
331	Legal Notices		617	1,800	716	2,000	36%	2,000		2,000	100%
	public hearing notices for planning/zoning										
350	Legal Services/Contract		2,727	2,787	2,860	2,866	100%	2,930		2,930	102%
	Planning - 5% of contract, litigation - see legal services										
363	Office Maintenance/Agreem		158	83	11	200	6%	200		200	100%
	portion of copier maint.										
380	Training & Certification			51		500	0%	500		500	100%
	floodplain training										
390	Other Purchased Services		97	744	39	750	5%	1,900		1,900	253%
	recording fees on land documents - \$500										
	City share of county-wide aerial photo (5% of \$26,500) - \$1,400										
399	Other Contracted Services			16,432	12,502	18,000	69%	16,500		16,500	91%
	Sands Surveying - \$700/month plus \$70/hr for additional services, completed growth policy										
	Account:		13,236	25,554	19,874	25,261	70%	28,088	0	28,088	99%

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Account	Object	09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
						12-13	12-13	13-14	13-14	13-14	13-14
411100 LEGAL SERVICES											
330	Subscriptions & Books 2013 MCA	363		320		400	0%	400		400	100%
350	Legal Services/Contract 50% of basic contract, includes bldg services	42,321	38,178	41,653	15,992	15,998	100%	16,335		16,335	102%
351	Litigation Services 2 on going civil cases, limited coverage for 1	5,057	950	5,823	44,392	25,000	178%	40,000		40,000	160%
	Account:	47,741	39,128	47,796	60,384	41,398	146%	56,735	0	56,735	137%
411200 FACILITIES ADMINISTRATION											
110	Salaries and Wages contracted janitor services	28,022	21,221	20,862	6,612	25,312	26%	6,776		6,776	26%
120	Overtime	1	33	26	25	25	100%	26		26	104%
140	Employer Contributions	4,078	4,303	4,272	1,416	5,149	28%	1,502		1,502	29%
180	Health Insurance	7,382	10,858	4,418	2,226	12,438	18%	2,265		2,265	18%
190	Deferred Comp			1,734		0	0%			0	0%
210	Office Supplies	21	39	62	10	50	20%	50		50	100%
212	Small Equipment < \$5,000 small items and misc tools		490	3,059	1,224	1,500	82%	1,200		1,200	80%
220	Operating Supplies	1,601	197	730	1,283	800	160%	1,000		1,000	125%
224	Janitorial/Cleaning Suppl	4,838	5,854	6,604	5,974	6,500	92%	6,500		6,500	100%
231	Gas & Oil	91			182	0	***%			0	0%
240	Repair & Maintenance Supp	850	555	513	861	1,000	86%	1,000		1,000	100%
340	Utility Services garbage	1,146	1,208	1,342	1,402	1,500	93%	1,600		1,600	106%
341	Electric Utility	5,639	5,640	5,880	5,610	6,500	86%	6,500		6,500	100%
342	Water & Sewer	1,155	1,158	1,363	1,283	1,500	86%	1,500		1,500	100%
344	Gas Utility	4,733	5,357	3,616	4,330	6,000	72%	6,000		6,000	100%
345	Phone & Fax	202	241	248	260	300	87%	300		300	100%

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		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
354	Engineering/Consulting update M&M HVAC system in city hall					1,000	0%	2,500		2,500	250%
360	Maintenance & Repair	782	2,699	3,101	4,272	2,500	171%	4,200		4,200	168%
366	Building Maintenance & Re repair/replace finance window units - \$4,000 (ductless, wall units - mitsubishi or similar) heater and boiler maint contract - \$2,400 Carpet replacement - mngr office - \$1800 carpet replacement - fire hall - \$6,300 carpet cleaning, chair cleaning - \$1,500 repair mngr windows and boiler room windows - \$ ? repair PD windows - \$? Add wall in bldg inspector's office - \$1,000	31,293	9,440	7,321	46,497	54,000	86%	54,000		54,000	100%
380	Training & Certification boiler certification	40	55	115	35	200	18%	200		200	100%
390	Other Purchased Services lock maint	3,305	948	1,122	621	1,100	56%	750		750	68%
399	Other Contracted Services contract w/Complete Restoration for custodial - city hall and fire hall	6,585	1,592	984	29,601	8,200	361%	33,000		33,000	402%
930	New Improvements/Misc. City Hall Fire Alarm system - est. \$15,000				14,372	8,000	180%	15,000		15,000	187%
Account:		101,764	71,888	67,372	128,096	143,574	89%	145,869	0	145,869	101%
411800	Employee Asst Program & Flex Plan										
399	Other Contracted Services Flex annual fee and admin services - \$800 EAP, including firemen, annual contract - \$1,500 total - \$900 General Chemnet annual fee - \$60	674	786	1,127	1,724	1,500	115%	1,800		1,800	120%
Account:		674	786	1,127	1,724	1,500	115%	1,800	0	1,800	120%
420100	LAW ENFORCEMENT SERVICES										
110	Salaries and Wages	398,011	417,930	418,194	420,933	461,260	91%	464,072		464,072	100%
120	Overtime	7,932	28,085	28,530	53,233	30,960	172%	43,680		43,680	141%
121	Overtime - STEP	24,399	10,234	12,206	7,419	18,000	41%	10,800		10,800	60%
123	Overtime - AET	3,570	2,012	3,164	1,965	2,160	91%	2,160		2,160	100%
140	Employer Contributions	27,136	84,157	83,370	82,453	93,159	89%	100,064		100,064	107%
145	Police-State Contribution Based on PD wages of \$464,072 - does not include OT, 29.37% state contribution		109,605	108,654	105,340	126,661	83%	136,298		136,298	107%

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	09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
180 Health Insurance	79,415	79,568	90,673	79,833	94,172	85%	87,530		87,530	92%
190 Deferred Comp	9,840	9,840	9,840	11,685	9,840	119%	14,760		14,760	150%
200 Supplies			21		0	0%			0	0%
210 Office Supplies	4,093	3,357	3,812	4,687	4,000	117%	4,500		4,500	112%
212 Small Equipment < \$5,000 Copier - \$4,000 Video Camera - \$1,750 Misc. small items \$2,250	5,319	9,730	16,230	1,582	10,000	16%	8,000		8,000	80%
220 Operating Supplies	8,087	8,144	5,764	7,390	8,000	92%	8,000		8,000	100%
224 Janitorial/Cleaning Suppl			23		50	0%			0	0%
226 Clothing/Uniforms vest replacement - 2/year @ \$750 each, two new officers, uniform allowance thru claims and not payroll	851	1,515		3,372	2,400	141%	4,500		4,500	187%
231 Gas & Oil	15,696	20,128	22,070	19,799	22,000	90%	22,000		22,000	100%
232 Vehicle Parts	355	606	1,216	636	1,200	53%	1,200		1,200	100%
240 Repair & Maintenance Supp	82	-39			200	0%	200		200	100%
310 Postage & Freight	870	472	666	233	700	33%	700		700	100%
320 Printing and Binding		1,512	245	169	1,000	17%	1,000		1,000	100%
331 Legal Notices	220				0	0%			0	0%
335 Membership & Dues NASRO - \$40/each Mertz/Perry IACP - \$120 MT Assoc of Chiefs - \$60 NV Sportsman - \$85 NW Shooter - \$800 Leads OnLine - \$1,000	329	260	260	260	495	53%	2,085		2,085	421%
338 Meals for Prisoners	1,526	10	5	10	200	5%	50		50	25%
341 Electric Utility	306	424	446	479	500	96%	500		500	100%
344 Gas Utility brown shed	503	292	256	301	300	100%	325		325	108%
345 Phone & Fax Centurylink and Verizon, including air cards	10,582	13,008	11,771	12,636	14,000	90%	14,000		14,000	100%

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		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
355	Data Processing Services IT work - Virtual Circuit - \$160 month plus on-site (Last fiscal year included) E-ticket software of \$8,000 New World Software - \$1,000 (cost being split by all 3 cities)	2,832	2,246	6,353	2,829	11,000	26%	5,500		5,500	50%
360	Maintenance & Repair copier, office machines, intoxicilizer Heating contract w/Carson Brothers - \$180		1,304		430	1,000	43%	1,000		1,000	100%
361	Motor Vehicle M & R	20,514	5,917	6,335	3,369	8,000	42%	8,000		8,000	100%
363	Office Maintenance/Agreem ITSD = Summitnet email and Vlan - \$570/month = \$6,840 CSD - annual billing for System usage, datamaxx, etc = \$1,680 Lat Bailey PIX Maint = \$550	2,322	8,720	5,368	7,864	11,000	71%	10,000		10,000	90%
380	Training & Certification Min. 40 hours per officer per year of applicable training, required training and new officer academy	7,973	4,022	6,070	2,529	10,000	25%	15,000		15,000	150%
390	Other Purchased Services Exam investigation = \$650/each - \$est \$1,950 flu shots, physicals, photo processing, etc	1,341	6,103	1,291	4,339	3,000	145%	4,400		4,400	146%
399	Other Contracted Services Labor contract (Breck) - \$1,304 Additional services	2,858	4,130	2,714	3,893	1,400	278%	4,000		4,000	285%
Account:		636,962	833,292	845,547	839,668	946,657	89%	974,324	0	974,324	102%
420110	Law Enforcement MDOT Grant Funds										
212	Small Equipment < \$5,000	7,124				0	0%			0	0%
355	Data Processing Services	3,528				0	0%			0	0%
Account:		10,652				0	0%	0	0	0	0%
420160	COMMUNICATIONS/DISPATCH										
110	Salaries and Wages	168,911				0	0%			0	0%
120	Overtime	8,879				0	0%			0	0%
140	Employer Contributions	16,479				0	0%			0	0%
180	Health Insurance	34,611				0	0%			0	0%
190	Deferred Comp	1,937				0	0%			0	0%
210	Office Supplies	347				0	0%			0	0%

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		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
212	Small Equipment < \$5,000	100				0	0%			0	0%
220	Operating Supplies	63				0	0%			0	0%
355	Data Processing Services	1,394				0	0%			0	0%
363	Office Maintenance/Agreem	2,887				0	0%			0	0%
380	Training & Certification	215				0	0%			0	0%
390	Other Purchased Services	143				0	0%			0	0%
399	Other Contracted Services FECC Contract 2% increase	1,699	92,701	104,260	106,343	106,343	100%	108,470		108,470	102%
	Account:	237,665	92,701	104,260	106,343	106,343	100%	108,470	0	108,470	102%
420180	Other Law Enforcement Activities - OJP Grant										
212	Small Equipment < \$5,000	11,445			10,017	10,200	98%			0	0%
	Account:	11,445			10,017	10,200	98%	0	0	0	0%
420400	FIRE PROTECTION & CONTROL										
110	Salaries and Wages full-time chief, shared w/Rural, city paid \$68,900 under contract w/Rural for 1/2 chief and other operational expenses	30,073	50,174	55,660	57,814	57,900	100%	59,116		59,116	102%
140	Employer Contributions Add Work comp on Volunteers \$4/100 - 25*150*4 = \$15,000 = \$600	2,539	10,660	11,392	11,868	12,383	96%	12,681		12,681	102%
146	Fire-State Contribution 32.61% on Salary		16,989	17,883	18,853	18,882	100%	19,278		19,278	102%
180	Health Insurance	7,302	12,186	7,105	7,212	7,296	99%	7,296		7,296	100%
210	Office Supplies	356	224	566	315	260	121%	350		350	134%
212	Small Equipment < \$5,000 Sparky costume update - \$2,600 (1/2 of actual cost, bal pd by Volunteer Assn). LDH Hose reloader - \$1,600 Newton electric Actuator 491 - \$1,000 misc small tools 20k generator \$4,600	1,293	12,417	13,552	7,983	3,000	266%	10,600		10,600	353%
220	Operating Supplies includes hose	11,405	9,749	9,340	4,886	8,000	61%	5,100		5,100	63%
224	Janitorial/Cleaning Suppl		83	126		200	0%			0	0%

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		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
226	Clothing/Uniforms 2 sets turnouts	7,377	6,967	8,031	6,053	5,500	110%	6,000		6,000	109%
231	Gas & Oil	3,623	4,739	4,902	4,053	5,100	79%	4,500		4,500	88%
232	Vehicle Parts	230	547	84	945	1,500	63%	1,000		1,000	66%
240	Repair & Maintenance Supp	1,452	1,546	651	800	1,500	53%	1,000		1,000	66%
310	Postage & Freight	132	78	76	90	150	60%	150		150	100%
330	Subscriptions & Books code books	76	10	395	513	200	257%	400		400	200%
331	Legal Notices	1,536				0	0%			0	0%
335	Membership & Dues NFPA - \$165, MT State Fire Chiefs - \$50	200	200	200	215	480	45%	215		215	44%
341	Electric Utility	2,195	2,157	2,203	2,101	2,400	88%	2,400		2,400	100%
342	Water & Sewer	481	309	336	337	500	67%	350		350	70%
344	Gas Utility	5,655	7,609	5,731	6,046	7,200	84%	7,000		7,000	97%
345	Phone & Fax internet fee increased by centurylink	3,488	3,374	2,969	4,002	3,500	114%	4,020		4,020	114%
355	Data Processing Services computer repair and antivirus software	595	450	97	142	500	28%	500		500	100%
360	Maintenance & Repair	191	1,601	2,467	2,299	2,500	92%	2,500		2,500	100%
361	Motor Vehicle M & R	2,565	4,754	3,679	4,524	4,500	101%	4,800		4,800	106%
366	Building Maintenance & Re includes Kenco Security contract Carson Bros heating contract - \$180	3,110	1,303	1,466	3,741	2,000	187%	2,000		2,000	100%
380	Training & Certification Driving workshop - Lewistown, \$1,500 Code training and misc training - \$1,500	2,656	2,270	2,631	3,028	2,500	121%	3,000		3,000	120%
390	Other Purchased Services physicals, fit tests, immunizations	2,714	2,323	2,420	1,667	2,500	67%	2,500		2,500	100%
394	Sampling & Testing Pump testing - \$1,250 SCBA flow test - \$800 Fire ext service - \$250 Hose testing - \$3,000	774	40	2,250	691	2,500	28%	6,500		6,500	260%

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		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
SCBA compressor service - \$1,200											
399	Other Contracted Services	950	1,270	957	924	1,500	62%	4,900		4,900	326%
snow removal Rural Hall, mowing at Rural Hall, bug control - \$1,500											
Installation of generator, including electrical - \$3,400											
940	New Machinery & Equipmen		17,810		5,010	5,000	100%			0	0%
Account:		92,968	171,839	157,169	156,112	159,451	98%	168,156	0	168,156	105%
420410	FEMA Fire Equipment Grant										
200	Supplies	4,125				0	0%			0	0%
380	Training & Certification		9,898			0	0%			0	0%
940	New Machinery & Equipmen			69,392		0	0%			0	0%
Account:		4,125	9,898	69,392		0	***%	0	0	0	0%
420730	Emergency Medical Services										
212	Small Equipment < \$5,000			5,828		4,540	0%	3,900		3,900	85%
CPR mannequins, training aids											
220	Operating Supplies		93	204	252	300	84%	300		300	100%
226	Clothing/Uniforms			325		600	0%			0	0%
380	Training & Certification		650	912	959	1,000	96%	1,000		1,000	100%
Account:			743	7,269	1,211	6,440	19%	5,200	0	5,200	80%
430200	ROAD & STREET SERVICES										
220	Operating Supplies				1,055	2,000	53%			0	0%
910	Land	2,570				0	0%			0	0%
930	New Improvements/Misc.	2,524			46,740	48,000	97%	45,000		45,000	93%
Speed Trailor - \$7,000											
flashing beacons - 3 more intersections - \$18,000											
Bike path - 5th St W - Habit to Glacier Gateway - \$20,000											
Account:		5,094			47,795	50,000	96%	45,000	0	45,000	90%
430400	Transit Systems										
300	Purchased Services	5,500	5,500	5,500	5,500	5,500	100%	5,500		5,500	100%
Eagle Transit contract											
Account:		5,500	5,500	5,500	5,500	5,500	100%	5,500	0	5,500	100%

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Account	Object	09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Old
						12-13	12-13	13-14	13-14	13-14	13-14
431100	WEED CONTROL										
220	Operating Supplies chemicals and supplies for killing weeds	129	178	90	234	2,000	12%	2,000		2,000	100%
300	Purchased Services weed removal on private property	85			1,460	1,000	146%	1,000		1,000	100%
	Account:	214	178	90	1,694	3,000	56%	3,000	0	3,000	100%
431200	Flood Control-High Hazard Dam										
110	Salaries and Wages 3% of FWD .30% of lead parks	2,748	2,984	1,788	1,838	1,836	100%	1,884		1,884	102%
120	Overtime	4				1	0%	1		1	100%
140	Employer Contributions	401	528	367	386	370	104%	418		418	112%
220	Operating Supplies	96	27			0	0%			0	0%
380	Training & Certification			78		500	0%	100		100	20%
	Account:	3,249	3,539	2,233	2,224	2,707	82%	2,403	0	2,403	88%
440600	ANIMAL CONTROL SERVICES										
300	Purchased Services contract w/FC sheriff's dept	4,250	4,250	4,250	4,250	4,250	100%	4,250		4,250	100%
	Account:	4,250	4,250	4,250	4,250	4,250	100%	4,250	0	4,250	100%
460400	PARK & RECREATION SERVICES										
110	Salaries and Wages 2 park positions, full-time April - Oct 10.20% PWD Will evaluate contracting portion of services in 2014FY	33,121	31,632	36,141	39,797	37,183	107%	42,833		42,833	115%
120	Overtime			24		581	0%	596		596	102%
140	Employer Contributions	4,781	6,044	6,566	7,083	6,667	106%	9,145		9,145	137%
180	Health Insurance	910	870	917	953	953	100%	953		953	100%
200	Supplies				15	0	***%			0	0%
210	Office Supplies		6	62	8	0	***%			0	0%
212	Small Equipment < \$5,000 purchase 2006 FORD F150 from Water dept - undep. value - \$4,638.35 heavy duty lawn mower - \$2,000 misc hand tools - \$500	549	240	404	8,656	7,500	115%	7,200		7,200	96%

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		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
220	Operating Supplies includes meter, radio read for pocket park on Nucleus	1,318	1,620	861	1,844	1,800	102%	2,500		2,500	138%
221	Chemicals parks weed chemicals and fertilizer	1,896	691	1,838	322	1,500	21%	1,500		1,500	100%
224	Janitorial/Cleaning Suppl	552	635	504	206	750	27%	600		600	80%
225	Recreation Supplies picnic tables, \$300/each, benches, garbage containers, signs, grass seed, top soil, bedding plants	2,426	1,980	5,440	1,432	5,000	29%	5,000		5,000	100%
226	Clothing/Uniforms hats, vests		76		214	50	428%	100		100	200%
231	Gas & Oil	1,988	1,475	2,550	2,805	2,550	110%	2,900		2,900	113%
232	Vehicle Parts	33	257	664		500	0%	500		500	100%
240	Repair & Maintenance Supp fence - Marantette Park \$2,500 misc repairs \$1,500	3,800	1,567	2,834	1,525	2,500	61%	4,000		4,000	160%
310	Postage & Freight				18	0	***%			0	0%
340	Utility Services garbage services	270	203	299	424	300	141%	430		430	143%
341	Electric Utility	3,385	3,916	3,494	3,831	4,200	91%	4,200		4,200	100%
342	Water & Sewer monitoring water usage in parks, adding pocket park on Nucleus, may water Hoerner and Railroad and new welcome area	9,302	5,656	8,739	6,592	9,000	73%	9,000		9,000	100%
345	Phone & Fax parks cell phone and portion of DPW	142	191	276	272	300	91%	300		300	100%
354	Engineering/Consulting park planning, landscaping					1,000	0%	1,000		1,000	100%
360	Maintenance & Repair	184	624	730	2,432	4,000	61%			0	0%
361	Motor Vehicle M & R	10	1,746	1,869	360	1,500	24%	1,500		1,500	100%
366	Building Maintenance & Re maintain bandshell, marantette bathroom bldg, paint resotroom bldg and picnic shelters			3,831		4,000	0%	4,000		4,000	100%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
380	Training & Certification Weed spraying certification and training, two individuals	203	60	60	100	350	29%	350		350	100%
390	Other Purchased Services	154	907	351	147	2,000	7%	2,000		2,000	100%
397	Equipment Rental		193			200	0%			0	0%
399	Other Contracted Services FC Recreation program - \$5,000 porta-potty rental - \$3,000 park tree management - \$2,500 sealing, crack filling - Bike paths - \$28,000 Pocket Park - sod - \$2,500 Welcome Park development - \$10,000 Paint Shay locomotive w/o removing old paint - \$7,500	8,982	7,601	9,853	7,885	37,455	21%	57,500		57,500	153%
450	Raw Materials, Misc.	285		414		0	0%			0	0%
452	Gravel and Sand chips and sand \$150 per 10 CY from PC - chips, est 10					0	0%	2,500		2,500	*****%
930	New Improvements/Misc.			6,667	28,048	15,000	187%			0	0%
940	New Machinery & Equipmen Air compressor - St/Parks/Water/Sewer - \$15,000 - \$3,750/ea			6,500		0	0%	3,750		3,750	*****%
Account:		74,291	68,180	101,888	114,969	146,839	78%	164,357	0	164,357	111%
460445 SWIMMING POOL											
110	Salaries and Wages hours based on opening/closing and staffing levels 1.88 fte	32,008	29,056	31,392	32,630	42,774	76%	39,767		39,767	92%
120	Overtime	214	1,066	1,047	929	1,158	80%	1,181		1,181	101%
140	Employer Contributions	4,668	5,134	5,306	5,484	7,334	75%	7,123		7,123	97%
210	Office Supplies	171		131	127	200	64%	250		250	125%
212	Small Equipment < \$5,000	623			1,406	2,000	70%	2,000		2,000	100%
220	Operating Supplies	805	1,620	1,357	1,675	2,000	84%	2,000		2,000	100%
221	Chemicals	4,857	3,855	5,928	8,431	6,000	141%	8,000		8,000	133%
224	Janitorial/Cleaning Suppl	501	605	12	860	500	172%	800		800	160%
226	Clothing/Uniforms	172	259	271	295	400	74%	400		400	100%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
240	Repair & Maintenance Supp	1,432	2,438	1,254	3,665	2,500	147%	2,500		2,500	100%
310	Postage & Freight	8		178		200	0%			0	0%
331	Legal Notices	261				0	0%			0	0%
335	Membership & Dues MT Health Dept License	200	200	200		200	0%	200		200	100%
340	Utility Services garbage			142	161	150	107%	180		180	120%
341	Electric Utility	1,876	1,898	2,061	2,244	2,500	90%	2,500		2,500	100%
342	Water & Sewer	2,630	2,055	2,145	3,290	3,000	110%	3,300		3,300	110%
344	Gas Utility	6,704	8,628	10,036	7,884	11,000	72%	9,000		9,000	81%
345	Phone & Fax	294	178	145	345	400	86%	400		400	100%
360	Maintenance & Repair boiler maint - \$300 contract plus usual maintenance, surge tank sealing	2,096	419	1,490	22,053	6,000	368%	3,000		3,000	50%
366	Building Maintenance & Re		767	11,282	731	2,000	37%	2,000		2,000	100%
380	Training & Certification American Red cross certification, pool operator certification	250	300	140	255	140	182%	300		300	214%
390	Other Purchased Services	66	306	3,870	909	300	303%	300		300	100%
399	Other Contracted Services n/a - no longer contract power washing, city purchased machine	5,545	655	390		400	0%			0	0%
940	New Machinery & Equipmen Tarps				7,125	12,000	59%	10,000		10,000	83%
Account:		65,381	59,439	78,777	100,499	103,156	97%	95,201	0	95,201	92%
490500	Other Debt Service Payments										
610	Principal Fire truck - City Share - \$113,365 original, 8/15/2012 Aug 2013 - \$5,473.20 Feb 2014 - \$5,496.40				5,492	5,500	100%	10,970		10,970	199%
620	Interest Fire truck - Feb 2013 rate @ 1.0% Aug - \$544.85 Feb - \$526.29				662	725	91%	1,072		1,072	147%
Account:					6,154	6,225	99%	12,042	0	12,042	193%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

1000 GENERAL FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
510100	SPECIAL ASSESSMENTS										
540	Special Assessments	18,032	8,708	9,811	9,767	10,000	98%	9,800		9,800	98%
	Account:	18,032	8,708	9,811	9,767	10,000	98%	9,800	0	9,800	98%
510300	ORDINANCE CODIFICATION/CONSULTANTS										
300	Purchased Services completing in house		2,360			6,500	0%			0	0%
	Account:		2,360			6,500	0%	0	0	0	0%
510320	Refund of Prior Year Revenue										
800	Prior Year Refunds/Correc	6,744				0	0%			0	0%
	Account:	6,744				0	***%	0	0	0	0%
510330	Comprehensive Liability Insurance										
510	Insurance Property - \$13,518 Liability - \$37,168 (considerable savings, \$11,419 city-wide, retro adjustment = \$6,145, mod factor reduced from 1.0 to .94 and rate reduced .0025.		56,909	52,917	58,878	58,880	100%	50,700		50,700	86%
519	Deductible Reserve/Small		5,255	3,054	2,920	20,000	15%	5,000		5,000	25%
	Account:		62,164	55,971	61,798	78,880	78%	55,700	0	55,700	70%
510620	TERMINATION COSTS										
100	Personal Services					50,000	0%	50,000		50,000	100%
170	Employee Incentive Progra			277		500	0%	500		500	100%
	Account:			277		50,500	0%	50,500	0	50,500	100%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds CTEP - \$9,628 Bldg (4000) - \$30,000 Mach & Equip - \$75,000 Streets - \$75,000	197,536	241,753	243,500	210,766	211,266	100%	189,628		189,628	89%
	Account:	197,536	241,753	243,500	210,766	211,266	100%	189,628	0	189,628	89%
521239	Transfer to Building Code Enf										
820	Transfers to Other Funds					0	0%	8,981		8,981	*****%
	Account:					0	***%	8,981	0	8,981	*****%
	Orgn:	1,875,012	2,053,827	2,194,686	2,317,391	2,591,276	89%	2,650,035	0	2,650,035	102%
	Fund:	1,875,012	2,053,827	2,194,686	2,317,391	2,591,276	89%	2,650,035	0	2,650,035	102%

**City of Columbia Falls, Montana**

Budget for Fiscal Year Ending June 30, 2014

**B. SPECIAL REVENUE FUNDS**

(2000)

Summary of Appropriations by Fund and Object

Revenue by Source  
Expenditure by Function and Activity

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

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

09/15/13  
16:42:09

CITY OF COLUMBIA FALLS  
Summary of Appropriations by Fund and Object  
For the Year: 2013 - 2014  
For Funds 2000 - 2999

Page: 1 of 1  
Report ID: A120

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2372 PERMISSIVE MEDICAL LEVY					93,115	93,115
2394 BUILDING CODE ENFORCEMENT FUND		13,259	37,075			52,006
2400 SPECIAL LIGHTING DISTRICT FUND			57,930			57,930
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND		186,376	108,574	25,250		350,222
2700 CEDAR CREEK TRUST				39,000		39,000
2820 GAS TAX FUND			165,947	30,000		195,947
2917 CRIME VICTIMS ASSISTANCE FUND			6,500			6,500
2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM						360,000
2942 CDBG-EC DEV GRANT FUND			20,000			400,000
2956 CTEP/ISTEA-SIDEWALKS				76,000		76,000
Total:		199,635	396,026	170,250	93,115	1,630,720

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

2372 PERMISSIVE MEDICAL LEVY

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Old
					12-13	12-13	13-14	13-14	13-14	13-14
310000 TAXES										
311010 Real Property Taxes	112,116	101,141	94,128	87,949	90,138	98%	80,583		80,583	89%
Levy = 12.082 mills; Anticipated expenditure = \$93,115 less cash reappropriated										
311020 Personal Property Taxes	3,447	3,513	2,664	1,879	0	***%			0	0%
311030 Motor Vehicle Taxes	94	88	26	53	0	***%			0	0%
312000 Penalty & Interest on	390	716	1,188	540	200	270%			0	0%
Group:	116,047	105,458	98,006	90,421	90,338	100%	80,583	0	80,583	89%
330000 INTERGOVERNMENTAL REVENUES										
335210 PPTAX HB20 - SB417			501		0	0%			0	0%
Group:			501		0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings			96	107	0	***%			0	0%
Group:			96	107	0	***%	0	0	0	0%
Fund:	116,047	105,458	98,603	90,528	90,338	100%	80,583	0	80,583	89%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

2372 PERMISSIVE MEDICAL LEVY

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Old
		12-13	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14
510320	Refund of Prior Year Revenue										
800	Prior Year Refunds/Correc	13				0	0%			0	0%
	Account:	13				0	***%	0	0	0	0%
521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds	114,499	96,551	97,659	89,057	101,400	88%	93,115		93,115	91%
	Decrease due to 3 fewer govt employees on health ins;										
	2014 FY max = \$125,574										
	General - \$75,590.10										
	St Maint - \$17,522.40										
	Account:	114,499	96,551	97,659	89,057	101,400	88%	93,115	0	93,115	91%
	Orgn:	114,512	96,551	97,659	89,057	101,400	88%	93,115	0	93,115	91%
	Fund:	114,512	96,551	97,659	89,057	101,400	88%	93,115	0	93,115	91%

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

2394 BUILDING CODE ENFORCEMENT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Old
	09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
320000 LICENSES AND PERMITS										
323010 Building Permits	26,141	21,270	21,429	22,063	22,000	100%	22,400		22,400	101%
80% of total bldg permit fee, includes Council paid fees on Habitat of \$4,000 for FY 14. Est \$28,000 in bldg permit revenue										
323012 Plumbing/Mechanical	5,803	3,724	9,484	4,730	7,500	63%	5,000		5,000	66%
323013 Signs & Demolition	813	190	420	410	400	103%	400		400	100%
323014 Building Plan Review Fees	12,853	10,397	12,894	9,679	11,000	88%	9,800		9,800	89%
35% of total bldg permit fee										
323020 Electrical Permits	6,812	4,072	5,713	5,952	4,000	149%	5,658		5,658	141%
Group:	52,422	39,653	49,940	42,834	44,900	95%	43,258	0	43,258	96%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,		14			0	0%			0	0%
Group:		14			0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings			31	38	0	***%			0	0%
Group:			31	38	0	***%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating					0	0%	8,981		8,981	*****%
from General Fund, if needed for cash flow and to balance budget										
Group:					0	0%	8,981	0	8,981	*****%
Fund:	52,422	39,667	49,971	42,872	44,900	95%	52,239	0	52,239	116%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

2394 BUILDING CODE ENFORCEMENT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
420500	PROTECTIVE INSPECTIONS										
210	Office Supplies	529	281	94	211	300	70%	250		250	83%
220	Operating Supplies	1		1		0	0%			0	0%
330	Subscriptions & Books updated code books		727		76	300	25%	300		300	100%
335	Membership & Dues Bldg code officials	100	100	125		125	0%	125		125	100%
341	Electric Utility	654	200			0	0%			0	0%
345	Phone & Fax	128	119	20		0	0%			0	0%
350	Legal Services/Contract	3,381	2,727	2,787		0	0%			0	0%
353	Audit Bal of 2012FY and 2013 FY	950	950	950	565	950	59%	1,400		1,400	147%
355	Data Processing Services				125	0	***%			0	0%
363	Office Maintenance/Agreem	90	90			0	0%			0	0%
398	Bldg Inspection Svcs contract w/Whitefish, guarantees \$2,000/month, 65% of fees collected	33,407	25,131	31,843	35,659	35,000	102%	35,000		35,000	100%
399	Other Contracted Services	420	334	172	159	0	***%			0	0%
	Account:	39,660	30,659	35,992	36,795	36,675	100%	37,075	0	37,075	101%
420510	Administration										
110	Salaries and Wages 5% of Clerk's time 4.59% of CM	16,335	8,287	8,979	9,632	9,178	105%	11,113		11,113	121%
120	Overtime	48	63	26	62	69	90%	248		248	359%
140	Employer Contributions	2,637	1,345	1,456	1,562	1,482	105%	1,898		1,898	128%
180	Health Insurance	3,307	1,557	1,080	1,107	1,107	100%	1,107		1,107	100%
190	Deferred Comp	451	43	201	201	201	100%	201		201	100%
	Account:	22,778	11,295	11,742	12,564	12,037	104%	14,567	0	14,567	121%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

2394 BUILDING CODE ENFORCEMENT FUND		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
		13-14	13-14	13-14	13-14	12-13	13-14	13-14	13-14	13-14	13-14
-----											
510330	Comprehensive Liability Insurance										
510	Insurance	804	710	-444	430	430	100%	364		364	84%
	Liability Insurance based on wages, see General Fund for further notes										
	Account:	804	710	-444	430	430	100%	364	0	364	84%
	Orgn:	63,242	42,664	47,290	49,789	49,142	101%	52,006	0	52,006	105%
	Fund:	63,242	42,664	47,290	49,789	49,142	101%	52,006	0	52,006	105%

## 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

302 – Street Maintenance District  
= \$0.0076635 per sq ft  
39,277,253.94 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

301 – Special Lighting District  
= \$0.168328 per front foot  
237,630.78 Front Footage

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

2400 SPECIAL LIGHTING DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Old
					12-13	12-13	13-14	13-14	13-14	13-14
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	638	660	1,224	1,198	0	***%			0	0%
363010 Maintenance Assessments	39,049	39,808	41,450	40,977	40,000	102%	40,000		40,000	100%
363040 Penalty & Interest	194	373	646	261	100	261%	100		100	100%
Group:	39,881	40,841	43,320	42,436	40,100	106%	40,100	0	40,100	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	62	85	103	118	50	236%	75		75	150%
Group:	62	85	103	118	50	236%	75	0	75	150%
Fund:	39,943	40,926	43,423	42,554	40,150	106%	40,175	0	40,175	100%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

2400 SPECIAL LIGHTING DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
240	Repair & Maintenance Supp	3,014	2,996	2,162	86	7,500	1%	7,500		7,500	100%
341	Electric Utility	32,573	32,853	32,960	33,230	38,000	87%	38,000		38,000	100%
360	Maintenance & Repair	429	5,127	3,464	1,730	7,500	23%	7,500		7,500	100%
363	Office Maintenance/Agreem 1/3 BMS SAM software					0	0%	430		430	*****%
399	Other Contracted Services new light installation @ 9th St E and 3rd Ave E, repair services				1,505	6,000	25%	4,500		4,500	75%
	Account:	36,016	40,976	38,586	36,551	59,000	62%	57,930	0	57,930	98%
	Orgn:	36,016	40,976	38,586	36,551	59,000	62%	57,930	0	57,930	98%
	Fund:	36,016	40,976	38,586	36,551	59,000	62%	57,930	0	57,930	98%

CITY OF COLUMBIA FALLS  
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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
	09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
330000 INTERGOVERNMENTAL REVENUES										
331052 MDOT-MACI EQUIPMENT GRANT			182,714		0	0%			0	0%
Group:			182,714		0	0%	0	0	0	0%
340000 CHARGES FOR SERVICES										
343011 Street Repair Charges			332	1,136	0	***%			0	0%
343015 Public Works Billing - prepaid contract			1,243	4,581	3,243	141%			0	0%
346000 Street Excavation Permits	1,050	850	650	350	750	47%	350		350	46%
Group:	1,050	850	2,225	6,067	3,993	152%	350	0	350	8%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	27	1,207	187	35	0	***%			0	0%
363010 Maintenance Assessments set by resolution	303,627	299,437	306,277	309,230	301,000	103%	301,000		301,000	100%
363040 Penalty & Interest	1,156	1,883	3,516	1,926	1,000	193%	1,000		1,000	100%
Group:	304,810	302,527	309,980	311,191	302,000	103%	302,000	0	302,000	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	655	1,068	578	536	500	107%	500		500	100%
Group:	655	1,068	578	536	500	107%	500	0	500	100%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating Transfer In from PML - \$17,523	15,586	16,657	16,693	17,522	17,523	100%	17,523		17,523	100%
Group:	15,586	16,657	16,693	17,522	17,523	100%	17,523	0	17,523	100%
Fund:	322,101	321,102	512,190	335,316	324,016	103%	320,373	0	320,373	98%

CITY OF COLUMBIA FALLS  
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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND		Actuals				Current	%	Prelim.	Budget	Final	%
Account	Object	09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
						12-13	12-13	13-14	13-14	13-14	13-14
430200	ROAD & STREET SERVICES										
110	Salaries and Wages	101,798	107,959	109,868	113,332	113,678	100%	117,089		117,099	103%
120	Overtime	1,387	2,499	1,813	950	6,492	15%	6,701		6,701	103%
140	Employer Contributions	15,190	23,573	23,677	24,586	25,396	97%	29,704		29,704	116%
180	Health Insurance	18,632	19,410	20,098	20,758	20,758	100%	20,758		20,758	100%
190	Deferred Comp	4,632	4,632	4,632	4,632	4,632	100%	4,632		4,632	100%
200	Supplies				75	0	***%			0	0%
210	Office Supplies	150	15	178	141	200	71%	200		200	100%
212	Small Equipment < \$5,000 misc tools	7,498	144	12,284	7,260	9,000	81%	1,000		1,000	11%
220	Operating Supplies street paint	6,167	4,800	4,104	3,280	5,000	66%	5,000		5,000	100%
221	Chemicals de icer and ice slice	5,251	1,566	10,494	2,430	5,000	49%	5,000		5,000	100%
224	Janitorial/Cleaning Suppl		160	645	94	300	31%	300		300	100%
226	Clothing/Uniforms safety items, clothing allowance in contract and pd w/payroll	219			364	150	243%	375		375	250%
231	Gas & Oil	12,729	21,417	17,382	15,429	22,000	70%	22,000		22,000	100%
232	Vehicle Parts	3,351	10,060	3,372	3,826	7,500	51%	7,500		7,500	100%
240	Repair & Maintenance Supp	1,425	2,583	2,681	5,315	3,000	177%	3,000		3,000	100%
242	Sign Parts and Supplies	841	2,786	3,914	6,745	4,500	150%	6,500		6,500	144%
243	Traffic Signal Supplies		468			0	0%			0	0%
310	Postage & Freight	1		41		50	0%			0	0%
311	Trucking	2,660	3,520	6,640	1,320	5,000	26%	3,000		3,000	60%
318	U-DIG Services	230	314	237	261	350	75%	350		350	100%
331	Legal Notices	1,120				0	0%			0	0%
335	Membership & Dues Public Works Assoc - \$145 CDL reimb - \$55	43	47	249	55	195	28%	195		195	100%

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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
		09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
340	Utility Services garbage	1,686	1,869	2,075	2,142	2,300	93%	2,300		2,300	100%
341	Electric Utility	1,578	1,653	1,718	1,962	1,900	103%	2,000		2,000	105%
342	Water & Sewer	954	945	660	1,029	750	137%	1,200		1,200	160%
344	Gas Utility	3,692	4,737	3,619	2,914	5,000	58%	4,000		4,000	80%
345	Phone & Fax	1,378	1,245	1,216	1,406	2,200	64%	1,500		1,500	68%
354	Engineering/Consulting ROW surveying, project planning	1,046			800	1,000	80%	2,500		2,500	250%
355	Data Processing Services Pavement Management System software - \$900 IT services mapping, DPW ESRI - GIS \$434	1,056	900	1,333	1,337	1,500	89%	1,500		1,500	100%
360	Maintenance & Repair	1,577	3,183	9,801	3,382	3,000	113%	3,000		3,000	100%
361	Motor Vehicle M & R	1,735	1,490	1,475	3,201	2,500	128%	3,000		3,000	120%
363	Office Maintenance/Agreem 2/3 BMS SAM program					0	0%	854		854	*****%
366	Building Maintenance & Re electric garage door openers \$870/ea - \$1,740		1,041		6,022	4,500	134%	2,500		2,500	55%
369	Road and Street Maintenanc	278				0	0%			0	0%
380	Training & Certification OSHA, PW rodeo/driver training	877	697	1,175	1,645	1,200	137%	1,700		1,700	141%
390	Other Purchased Services chip sealing - Gas Tax fund	2,464	679	58	816	0	***%			0	0%
394	Sampling & Testing	29				0	0%			0	0%
397	Equipment Rental roller rental - paving projects (limited)	592	3,832	9,644	1,322	9,500	14%	1,500		1,500	15%
399	Other Contracted Services labor contract w/Breck, physicals, drug screening, APS, flu shots	5,184	77,685	2,032	658	2,500	26%	2,500		2,500	100%
452	Gravel and Sand	2,138	3,524	2,512	211	3,500	6%	3,500		3,500	100%
471	Asphalt & Asphalt Filler Avail resources for 7th St, 8th St E, 4th St E, 3rd Ave E - \$20,600 - will prioritize by severity Intersections at Martha and Beth	13,906		64,740	21,315	35,434	60%	20,600		20,600	58%

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2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
		12-13	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14
930	New Improvements/Misc.	1,311	10,300			0	0%			0	0%
940	New Machinery & Equipmen		8,963	211,035		0	0%	25,250		25,250	*****%
	Requests for capital equipment:										
	Street Stripe painter - \$6,500										
	Used 1 ton flat bed - \$15,000										
	share in air compressor - \$3,750										
	Account:	224,805	328,696	535,402	261,015	309,985	84%	312,708	0	312,708	100%
430210	Street Administration										
110	Salaries and Wages	24,990	24,234	23,473	26,116	25,973	101%	27,386		27,386	105%
120	Overtime	3	21	9	20	23	87%	83		83	360%
140	Employer Contributions	2,994	4,608	4,420	4,784	4,747	101%	5,413		5,413	114%
180	Health Insurance	4,769	4,486	3,783	3,923	3,923	100%	3,923		3,923	100%
190	Deferred Comp	365	348	452	584	631	93%	709		709	112%
	Account:	33,121	33,697	32,137	35,427	35,297	100%	37,514	0	37,514	106%
	Orgn:	257,926	362,393	567,539	296,442	345,282	86%	350,222	0	350,222	101%
	Fund:	257,926	362,393	567,539	296,442	345,282	86%	350,222	0	350,222	101%

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2700 CEDAR CREEK TRUST

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Old
					12-13	12-13	13-14	13-14	13-14	13-14
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	6,764	11,182	3,865	3,789	300	***%				0 0%
Int earnings - CCS Lot 1 and int earned on investments										
373000 Other principal/interest				2,554	48,600	5%	41,400		41,400	85%
Prin on street debt - \$39,723 (closed into rec at year-end)										
Int on street debt - \$1,677										
Group:	6,764	11,182	3,865	6,343	48,900	13%	41,400	0	41,400	84%
380000 OTHER FINANCING SOURCES										
382010 Sale of General Fixed			15,519	83,349	85,000	98%				0 0%
No current buy sale agreements on lots, will amend budget as necessary										
382030 Gain or Loss on Sale of			66,981		0	0%				0 0%
Group:			82,500	83,349	85,000	98%	0	0	0	0%
Fund:	6,764	11,182	86,365	89,692	133,900	67%	41,400	0	41,400	30%

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2700 CEDAR CREEK TRUST		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
						12-13	12-13	13-14	13-14	13-14	13-14
410000	GENERAL GOVERNMENT										
390	Other Purchased Services			5,281		0	0%			0	0%
	Account:			5,281		0	***%	0	0	0	0%
410100	LEGISLATIVE SERVICES										
390	Other Purchased Services			984		0	0%			0	0%
950	City Construction	6,167				14,000	0%	14,000		14,000	100%
	city share of fire suppression system, CCN & CCS (w/Moose Crossing)										
	Account:	6,167		984		14,000	0%	14,000	0	14,000	100%
470100	Community Public Facility Projects										
930	New Improvements/Misc.					0	0%	25,000		25,000	*****%
	Sidewalk program proposed by council										
	Account:					0	***%	25,000	0	25,000	*****%
	Orgn:	6,167		6,265		14,000	0%	39,000	0	39,000	278%
	Fund:	6,167		6,265		14,000	0%	39,000	0	39,000	278%

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2820 GAS TAX FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Old
	09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
330000 INTERGOVERNMENTAL REVENUES										
335040 Gasoline Tax	94,452	95,013	90,162	90,252	90,252	100%	90,005		90,005	99%
\$7,500.41/month = \$90,004.92										
Group:	94,452	95,013	90,162	90,252	90,252	100%	90,005	0	90,005	99%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	283	288	68	296	0	***%			0	0%
Group:	283	288	68	296	0	***%	0	0	0	0%
Fund:	94,735	95,301	90,230	90,548	90,252	100%	90,005	0	90,005	99%

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2820 GAS TAX FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
221	Chemicals	13,192	11,635	13,496	13,510	15,000	90%	15,000		15,000	100%
240	Repair & Maintenance Supp	807				0	0%			0	0%
399	Other Contracted Services	42,500	9,975			97,156	0%	142,000		142,000	146%
	Chip Seal planned for 2013 FY - completed July 2013 (2014 FY) = \$92,600										
	2014 FY chip seal projects: 1st Ave E - RR St - \$26,390										
	3rd Ave E - to Hwy 2 - \$19,760										
	5th St E - 3rd Ave - \$3,250										
452	Gravel and Sand	1,701	1,682	1,032		7,000	0%	8,947		8,947	127%
471	Asphalt & Asphalt Filler	38,108	63,038	68,538		0	0%			0	0%
940	New Machinery & Equipmen	7,915	70,070			0	0%	30,000		30,000	****%
	1/3 of annual allocation - capital - \$37,500 for street share of \$75,000 tandem axle dump truck for gravel hauling										
	Account:	104,223	156,400	83,066	13,510	119,156	11%	195,947	0	195,947	164%
	Orgn:	104,223	156,400	83,066	13,510	119,156	11%	195,947	0	195,947	164%
	Fund:	104,223	156,400	83,066	13,510	119,156	11%	195,947	0	195,947	164%

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2917 CRIME VICTIMS ASSISTANCE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Old
	12-13	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14
350000 FINES AND FORFEITURES										
351034 Court Administration based on current court activity	9,191	6,170	7,265	6,244	7,500	83%	6,500		6,500	86%
Group:	9,191	6,170	7,265	6,244	7,500	83%	6,500	0	6,500	86%
Fund:	9,191	6,170	7,265	6,244	7,500	83%	6,500	0	6,500	86%

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2917 CRIME VICTIMS ASSISTANCE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
		09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
410360	CITY COURT										
300	Purchased Services	9,191	6,170	7,265	6,244	7,500	83%	6,500		6,500	86%
	Account:	9,191	6,170	7,265	6,244	7,500	83%	6,500	0	6,500	86%
	Orgn:	9,191	6,170	7,265	6,244	7,500	83%	6,500	0	6,500	86%
	Fund:	9,191	6,170	7,265	6,244	7,500	83%	6,500	0	6,500	86%

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2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND										
Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
	12-13	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14
330000 INTERGOVERNMENTAL REVENUES										
331010 Home Program Grant					317,532	0%	325,003		325,003	102%
\$36,000 grant award less cash on hand										
Group:					317,532	0%	325,003	0	325,003	102%
360000 MISCELLANEOUS REVENUE										
362020 HOME Program Repayment	9,523		7,627		7,627	0%			0	0%
Teakettle \$7,627 uncertain, not rec'd last FY										
Group:	9,523		7,627		7,627	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings			116	156	0	***%			0	0%
Group:			116	156	0	***%	0	0	0	0%
Fund:	9,523		7,743	156	325,159	0%	325,003	0	325,003	99%

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2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
		12-13	12-13	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14
470450	Partnership with NW Mt. Human Resources										
	850 Home Project Activity Cos					360,000	0%	360,000		360,000	100%
	\$45,000 per town home, Habitat project										
	Account:					360,000	0%	360,000	0	360,000	100%
	Orgn:					360,000	0%	360,000	0	360,000	100%
	Fund:					360,000	0%	360,000	0	360,000	100%

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2942 CDBG-EC DEV GRANT FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
331030 CDBG-ED Grant	222,600		5,400		0	0%	400,000		400,000	*****
SmartLam grant award, \$380,000 to SmartLam, \$20,000 for admin										
Group:	222,600		5,400		0	0%	400,000	0	400,000	*****
Fund:	222,600		5,400		0	0%	400,000	0	400,000	*****

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2942 CDBG-EC DEV GRANT FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Old
		12-13	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14
470310	Administration										
399	Other Contracted Services admin w/MWED	12,600		5,400		0	0%	20,000		20,000	*****
	Account:	12,600		5,400		0	***%	20,000	0	20,000	*****
470320	Economic Development Loans										
860	CDBG-ED Startup Costs Smartlam project, approved by state	210,000				0	0%	380,000		380,000	*****
	Account:	210,000				0	***%	380,000	0	380,000	*****
	Orgn:	222,600		5,400		0	0%	400,000	0	400,000	*****
	Fund:	222,600		5,400		0	0%	400,000	0	400,000	*****

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2956 CTEP/ISTEA-SIDEWALKS

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
					12-13	12-13	13-14	13-14	13-14	13-14
330000 INTERGOVERNMENTAL REVENUES										
331050 CTEP/ISTEA GRANT		10,216	118,677	6,123	8,018	76%	65,801		65,801	820%
total grant funds remaining - Phase 2 3rd Ave E project										
Group:		10,216	118,677	6,123	8,018	76%	65,801	0	65,801	820%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	51	63	72	-1	0	***%			0	0%
Group:	51	63	72	-1	0	***%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating		9,546		5,400	5,400	100%	9,628		9,628	178%
total city match for construction = \$10,199 less cash on hand \$571.26										
Group:		9,546		5,400	5,400	100%	9,628	0	9,628	178%
Fund:	51	19,825	118,749	11,522	13,418	86%	75,429	0	75,429	562%

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2956 CTEP/ISTEA-SIDEWALKS

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
430200	ROAD & STREET SERVICES										
931	Project Engineering		11,800	24,075	6,525	6,525	100%	8,500		8,500	130%
	Preliminary Engineering - \$700										
	Construction engineering - \$7,800										
933	Project Contingency					0	0%	3,000		3,000	*****%
950	City Construction			112,997	5,947	8,135	73%	64,500		64,500	792%
	Paveco, LLC - low bidder, awarded in August 2013										
	Account:		11,800	137,072	12,472	14,660	85%	76,000	0	76,000	518%
	Orgn:		11,800	137,072	12,472	14,660	85%	76,000	0	76,000	518%
	Fund:		11,800	137,072	12,472	14,660	85%	76,000	0	76,000	518%

## City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2014

### C. DEBT SERVICE FUNDS

(3000)

Revenue by Source  
Expenditure Summary by Function, Activity and Object

The purpose of Debt Service Funds is to account for the payment of interest and principal on long-term bonded debt other than revenue bonds. A single debt service fund must be established for each type of debt, general obligation bond, special assessment bond, as well as an SID revolving fund. For the budget year 2013-2014, the City has the following Debt Service Funds: 3010: budgeted to account for general obligation debt to be repaid by a voted property tax levy for the Pool, 3020: budgeted to account for general obligation debt to be repaid by a voted property tax levy for Street Improvements, SID #34 – budgeted to repay Water and Sewer Funds through annual assessments for infrastructure improvements, and SID #36 – budgeted to repay Water and Sewer Funds for infrastructure improvements.

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3010 GO BOND - POOL

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes 9.991 mills @ 6,669.524 per mill	60,287	64,945	64,157	66,827	68,960	97%	66,635		66,635	96%
311020 Personal Property Taxes	1,568	1,929	1,722	1,305	0	***%			0	0%
311030 Motor Vehicle Taxes	42	57	17	41	0	***%			0	0%
312000 Penalty & Interest on	202	420	742	366	200	183%	200		200	100%
Group:	62,099	67,351	66,638	68,539	69,160	99%	66,835	0	66,835	96%
330000 INTERGOVERNMENTAL REVENUES										
335210 PPTAX HB20 - SB417			346		0	0%			0	0%
Group:			346		0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	150	190	205	172	150	115%	150		150	100%
Group:	150	190	205	172	150	115%	150	0	150	100%
Fund:	62,249	67,541	67,189	68,711	69,310	99%	66,985	0	66,985	96%

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3010 GO BOND - POOL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
		09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
490100	General Obligation Bonds										
610	Principal	40,000	45,000	45,000	50,000	50,000	100%	50,000		50,000	100%
	Bond payable June 2014										
	final payment - June 2019										
620	Interest	24,865	23,105	21,080	19,010	19,010	100%	16,685		16,685	87%
	Jan - 8,342.50										
	June - 8,342.50										
630	Paying Agent Fees/Bond Is	300	300	300	300	300	100%	300		300	100%
	Account:	65,165	68,405	66,380	69,310	69,310	100%	66,985	0	66,985	96%
	Orgn:	65,165	68,405	66,380	69,310	69,310	100%	66,985	0	66,985	96%
	Fund:	65,165	68,405	66,380	69,310	69,310	100%	66,985	0	66,985	96%

CITY OF COLUMBIA FALLS  
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3020 GO Street Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
					12-13	12-13	13-14	13-14	13-14	13-14
310000 TAXES										
311010 Real Property Taxes 11.490 mills @ 6,669.524 per mill	69,608	68,032	74,390	74,674	76,963	97%	76,633		76,633	99%
311020 Personal Property Taxes	2,137	2,216	1,803	1,515	0	***%			0	0%
311030 Motor Vehicle Taxes	58	60	18	45	0	***%			0	0%
312000 Penalty & Interest on	217	460	847	410	300	137%	300		300	100%
Group:	72,020	70,768	77,058	76,644	77,263	99%	76,933	0	76,933	99%
330000 INTERGOVERNMENTAL REVENUES										
335210 PPTAX HB20 - SB417			403		0	0%			0	0%
Group:			403		0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	119	165	197	184	150	123%	150		150	100%
Group:	119	165	197	184	150	123%	150	0	150	100%
Fund:	72,139	70,933	77,658	76,828	77,413	99%	77,083	0	77,083	99%

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3020 GO Street Improvements		Actuals				Current	%	Prelim.	Budget	Final	%
Account	Object	09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Old
						12-13	12-13	13-14	13-14	13-14	13-14
490100	General Obligation Bonds										
610	Principal	54,392	51,478	50,938	34,388	36,942	93%	46,723		46,723	126%
	Draw 2 prin - \$27,635.15										
	Draw 3 prin - \$2,771.25										
	Draw 4 prin - \$4,316.24										
	PLUS \$12,000 Extra principal payment										
620	Interest	6,692	10,895	6,110	2,554	2,554	100%	1,677		1,677	65%
	.39% - current int earnings										
	Draw 2 - \$1,285.64										
	Draw 3 - 152.64										
	Draw 4 - 237.94										
	Account:	61,084	62,373	57,048	36,942	39,496	94%	48,400	0	48,400	122%
490500	Other Debt Service Payments										
610	Principal				33,675	33,676	100%	34,336		34,336	101%
	Interacap Loan payments - \$364,449 orig, 8/26/2011										
	Aug - \$17,108.95										
	Feb - \$17,226.81										
620	Interest				4,240	4,241	100%	3,054		3,054	72%
	Interacap loan interest, Feb 2013 - rate set at 1%										
	Aug - \$1,557.08										
	Feb - \$1,496.64										
	Account:				37,915	37,917	100%	37,390	0	37,390	98%
	Orgn:	61,084	62,373	57,048	74,857	77,413	97%	85,790	0	85,790	110%
	Fund:	61,084	62,373	57,048	74,857	77,413	97%	85,790	0	85,790	110%

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3534 SID 34 FUND - 5th Avenue Water Main

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Old
	09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	6,332	5,714	5,714	5,714	5,715	100%	5,715		5,715	100%
363040 Penalty & Interest	17	5	4		0	0%			0	0%
Group:	6,349	5,719	5,718	5,714	5,715	100%	5,715	0	5,715	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	10	10	12	11	0	***%			0	0%
Group:	10	10	12	11	0	***%	0	0	0	0%
Fund:	6,359	5,729	5,730	5,725	5,715	100%	5,715	0	5,715	100%

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3534 SID 34 FUND - 5th Avenue Water Main

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Old
		09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
490300	Special Improvement District										
610	Principal	2,720	2,849	2,984	3,126	3,126	100%	3,275		3,275	104%
	Water - \$1,546.96										
	Sewer - \$1,227.40										
620	Interest	2,995	2,866	2,730	2,588	2,589	100%	2,441		2,441	94%
	Water - \$1,152.82										
	Sewer - \$1,287.23										
	Account:	5,715	5,715	5,714	5,714	5,715	100%	5,716	0	5,716	100%
	Orgn:	5,715	5,715	5,714	5,714	5,715	100%	5,716	0	5,716	100%
	Fund:	5,715	5,715	5,714	5,714	5,715	100%	5,716	0	5,716	100%

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

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
	09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	3,801	3,041	2,159	6,394	3,801	168%	3,801		3,801	100%
363040 Penalty & Interest	28	43	16	224	0	***%			0	0%
Group:	3,829	3,084	2,175	6,618	3,801	174%	3,801	0	3,801	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	8	9	4	19	0	***%			0	0%
Group:	8	9	4	19	0	***%	0	0	0	0%
Fund:	3,837	3,093	2,179	6,637	3,801	175%	3,801	0	3,801	100%

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

Account Object	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Old
	12-13	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14
490300 Special Improvement District										
610 Principal	1,809	1,895	1,985	2,079	2,079	100%	2,178		2,178	104%
Water - \$1,874.38										
Sewer - \$303.37										
620 Interest	1,992	1,906	1,816	1,722	1,722	100%	1,623		1,623	94%
Water - \$1,396.80										
Sewer - \$226.06										
Account:	3,801	3,801	3,801	3,801	3,801	100%	3,801	0	3,801	100%
Orgn:	3,801	3,801	3,801	3,801	3,801	100%	3,801	0	3,801	100%
Fund:	3,801	3,801	3,801	3,801	3,801	100%	3,801	0	3,801	100%

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

Budget for Fiscal Year Ending June 30, 2014

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

(4000)

Five-Year Capital Improvement Program

Revenue by Source  
Expenditure Summary by Function, Activity and Object

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

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

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



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4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
	09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	269	598	955	117	100	117%	100		100	100%
Group:	269	598	955	117	100	117%	100	0	100	100%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	105,000	128,000	75,000		0	0%	30,000		30,000	*****%
Group:	105,000	128,000	75,000		0	0%	30,000	0	30,000	*****%
Fund:	105,269	128,598	75,955	117	100	117%	30,100	0	30,100	30100%

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4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
		12-13	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14
-----											
411200 FACILITIES ADMINISTRATION											
920	Buildings			249,434	21,837	24,000	91%			0	0%
930	New Improvements/Misc.	69,535					0	0%	30,000	30,000	*****%
City Hall HVAC system - planned in all areas w/o air, added Council chambers, subtracted Library, will also get ductless system quote											
931	Project Engineering			17,068	3,380	3,000	113%			0	0%
	Account:	69,535		266,502	25,217	27,000	93%	30,000	0	30,000	111%
	Orgn:	69,535		266,502	25,217	27,000	93%	30,000	0	30,000	111%
	Fund:	69,535		266,502	25,217	27,000	93%	30,000	0	30,000	111%

CITY OF COLUMBIA FALLS  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Old
					12-13	12-13	13-14	13-14	13-14	13-14
330000 INTERGOVERNMENTAL REVENUES										
334125 Fish, Wildlife & Parks				31,238	30,000	104%			0	0%
Group:				31,238	30,000	104%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	931	1,327	1,670	1,721	1,000	172%	1,000		1,000	100%
Group:	931	1,327	1,670	1,721	1,000	172%	1,000	0	1,000	100%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	52,000	40,000	100,000	30,000	30,000	100%			0	0%
Group:	52,000	40,000	100,000	30,000	30,000	100%	0	0	0	0%
Fund:	52,931	41,327	101,670	62,959	61,000	103%	1,000	0	1,000	1%

CITY OF COLUMBIA FALLS  
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4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
		09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
460400 PARK & RECREATION SERVICES											
930	New Improvements/Misc.	7,817		9,197	59,050	67,000	88%			0	0%
	Account:	7,817		9,197	59,050	67,000	88%	0	0	0	0%
	Orgn:	7,817		9,197	59,050	67,000	88%	0	0	0	0%
	Fund:	7,817		9,197	59,050	67,000	88%	0	0	0	0%

CITY OF COLUMBIA FALLS  
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4020 CAPITAL PROJECTS FUND - General Equipment

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
342020 Special Fire Protection	3,063				0	0%			0	0%
Group:	3,063				0	0%	0	0	0	0%
360000 MISCELLANEOUS REVENUE										
365000 Contributions and	25,000				0	0%			0	0%
Group:	25,000				0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	99	166	364	377	100	377%	100		100	100%
Group:	99	166	364	377	100	377%	100	0	100	100%
380000 OTHER FINANCING SOURCES										
381070 Proceeds from Loans				115,365	115,365	100%			0	0%
382000 Proceeds of General Fixed		5,315	678	4,275	0	***%			0	0%
383000 Interfund Operating	40,536	60,000	68,500	108,500	109,000	100%	75,000		75,000	68%
Group:	40,536	65,315	69,178	228,140	224,365	102%	75,000	0	75,000	33%
Fund:	68,698	65,481	69,542	228,517	224,465	102%	75,100	0	75,100	33%

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

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
410400	ADMINISTRATIVE SERVICES										
940	New Machinery & Equipmen					0	0%	25,000		25,000	*****%
	City phone system - approx \$7,000 per year payback										
	Account:					0	***%	25,000	0	25,000	*****%
410500	DEPT. OF FINANCE										
940	New Machinery & Equipmen			6,465		0	0%			0	0%
	Account:			6,465		0	***%	0	0	0	0%
420100	LAW ENFORCEMENT SERVICES										
940	New Machinery & Equipmen		28,930		68,817	70,000	98%			0	0%
	Switching to every other year replacement - 2004 crown vic to be replaced in the 2015 FY.										
	Account:		28,930		68,817	70,000	98%	0	0	0	0%
420400	FIRE PROTECTION & CONTROL										
940	New Machinery & Equipmen	32,407			116,999	117,000	100%			0	0%
	Account:	32,407			116,999	117,000	100%	0	0	0	0%
430200	ROAD & STREET SERVICES										
940	New Machinery & Equipmen	57,000	26,500	7,135	14,446	27,200	53%	15,000		15,000	55%
	\$7,500 street portion of \$75,000 dump truck, sewer to pay half, \$37,500, Gas tax - \$30,000										
	\$7,500 - asphalt zipper attachment										
	Account:	57,000	26,500	7,135	14,446	27,200	53%	15,000	0	15,000	55%
	Orgn:	89,407	55,430	13,600	200,262	214,200	93%	40,000	0	40,000	18%
	Fund:	89,407	55,430	13,600	200,262	214,200	93%	40,000	0	40,000	15%

CITY OF COLUMBIA FALLS  
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4040 CAPITAL PROJECTS FUND - Street Construction

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
	09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
330000 INTERGOVERNMENTAL REVENUES										
331990 A.R.R.A Grant - HB645	91,060				0	0%			0	0%
Group:	91,060				0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings				85	0	***%			0	0%
Group:				85	0	***%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
381070 Proceeds from Loans		70,573	364,449		0	0%			0	0%
383000 Interfund Operating				66,866	66,866	100%	75,000		75,000	112%
Group:		70,573	364,449	66,866	66,866	100%	75,000	0	75,000	112%
Fund:	91,060	70,573	364,449	66,951	66,866	100%	75,000	0	75,000	112%

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4040 CAPITAL PROJECTS FUND - Street Construction

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
		12-13	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14
430200 ROAD & STREET SERVICES											
950	City Construction	455,508			46,749	50,549	92%			0	0%
	? \$35,000 to complete 12th to truck route										
	Account:	455,508			46,749	50,549	92%	0	0	0	0%
	Orgn:	455,508			46,749	50,549	92%	0	0	0	0%
	Fund:	455,508			46,749	50,549	92%	0	0	0	0%

**City of Columbia Falls, Montana**

Budget for Fiscal Year Ending June 30, 2014

**E. ENTERPRISE FUNDS**

(5000)

Revenues by Source  
Summary of Expenses by Function, Activity and Object

Five Year Capital Improvement Program

The City's Enterprise Funds are Water Utilities and Sewer Utilities.

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

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

## FY13-14

### Bond Coverage Calculation

<b>Water</b>		
Maximum	\$	35,994.00
	125%	<b>\$ 44,992.50</b>
Est Op Rev *	\$	608,571.00
Est Op Exp **	\$	422,441.00
	<b>\$</b>	<b>186,130.00</b>
Difference		<b>\$141,137.50</b>
<b>Sewer</b>		
Maximum	\$	234,056.00
	125%	<b>\$ 292,570.00</b>
Est Rev *	\$	945,089.00
Est Exp **	\$	623,261.00
	<b>\$</b>	<b>321,828.00</b>
Difference		<b>\$29,258.00</b>
Per DNRC calculation:		
* Does not include Interest Earnings on Investments		
** Do Not Include Capital Exp incl minor Do Not Include Depreciation Do Not Include Bond Principal/Interest		

Water Expenses requiring Cash Outlay	\$	723,341.00	
Water Revenues (w/o PIF)	<b>\$</b>	<b>591,209.00</b>	\$ (132,132.00)
Sewer Expenses requiring Cash Outlay	\$	1,040,370.00	
Sewer Revenues (w/o PIF)	<b>\$</b>	<b>1,034,689.00</b>	\$ (5,681.00)

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5210 WATER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343020 Water Administration Fee	300	125	250	530	0	***%			0	0%
343021 Metered Water Sales	529,959	537,720	538,057	568,839	536,000	106%	550,000		550,000	102%
343022 Water Testing Charge - collected and passed on to state - 2 per water acct - \$3,600, billed in Feb - irrigation accts not in service		3,560	3,580	3,618	3,600	101%	3,600		3,600	100%
343024 Sale of Materials, includes meters, radio reads on new installs	11,986	8,659	13,119	12,867	10,000	129%	10,000		10,000	100%
343025 Water Permit Fees 10 new accts	700	350	450	600	500	120%	500		500	100%
343026 Water Connection Fees/New	3,440	2,366	4,105	4,688	3,000	156%	3,000		3,000	100%
343027 Repairs/Materials &	801	199	981		500	0%			0	0%
343028 Late Charges/Disconnect &	25,187	14,054	10,495	11,524	11,000	105%	11,000		11,000	100%
Group:	572,373	567,033	571,037	602,666	564,600	107%	578,100	0	578,100	102%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	1,031	1,134	1,284	1,302	0	***%			0	0%
363020 Special Assmts - Bond P&I SID 34 and 36: Principal - \$3,421.34 Interest - \$2,549.62	3,129	2,994	2,853	2,705	5,971	45%	5,971		5,971	100%
365100 Donated Infrastructure	17,270		131,728		0	0%			0	0%
366000 Miscellaneous	48	8		3	0	***%			0	0%
367000 Sale of Junk/Old Supplies	1,432				0	0%			0	0%
Group:	22,910	4,136	135,865	4,010	5,971	67%	5,971	0	5,971	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	2,599	2,992	3,969	3,321	2,500	133%	2,500		2,500	100%
371012 Interest Earnings to	86				0	0%			0	0%
Group:	2,685	2,992	3,969	3,321	2,500	133%	2,500	0	2,500	100%

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5210 WATER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Old
	09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
380000 OTHER FINANCING SOURCES										
382010 Sale of General Fixed					0	0%	4,638		4,638	*****%
Sale of 2006 F150 to Parks Dept - current undepr. value = \$4,638.35										
383000 Interfund Operating		93,650	12,611		0	0%			0	0%
Group:		93,650	12,611		0	0%	4,638	0	4,638	*****%
Fund:	597,968	667,911	723,482	609,997	573,071	106%	591,209	0	591,209	103%



CITY OF COLUMBIA FALLS  
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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
340	Utility Services	581	606	765	891	700	127%	900		900	128%
341	Electric Utility	34,626	35,165	36,721	39,438	38,000	104%	41,000		41,000	107%
342	Water & Sewer	441	406	490	607	500	121%	640		640	128%
344	Gas Utility	789	893	603	722	1,000	72%	850		850	85%
345	Phone & Fax added internet	2,001	2,958	2,517	3,893	3,000	130%	4,000		4,000	133%
350	Legal Services/Contract LY included \$2,500 on Water bond refinancing	5,746	5,454	5,574	8,220	5,732	143%	5,850		5,850	102%
351	Litigation Services					2,000	0%	2,000		2,000	100%
353	Audit	4,855	5,557	3,087	6,200	6,200	100%	6,200		6,200	100%
354	Engineering/Consulting water main upgrades, planning			5,000	1,516	5,000	30%	10,000		10,000	200%
355	Data Processing Services Sensus metering - \$660 MLOG software - \$1,500 computer work, antivirus, etc	3,372	3,388	3,057	4,048	3,500	116%	4,500		4,500	128%
357	Employee Services	723	441	141	262	500	52%	500		500	100%
360	Maintenance & Repair	1,824	755	1,139	867	2,000	43%	2,000		2,000	100%
361	Motor Vehicle M & R	554	834	946	847	1,000	85%	1,000		1,000	100%
363	Office Maintenance/Agreem copier - \$1,000 BMS 1/3 cash receipting, 1/3 Fixed assets 1/2 UB \$2300 ACH programming, updates	2,630	2,464	2,565	2,694	3,500	77%	4,300		4,300	122%
366	Building Maintenance & Re LP Well new metal siding		1,907	76	29	3,500	1%	3,500		3,500	100%
380	Training & Certification	1,831	721	1,528	1,074	1,600	67%	1,600		1,600	100%
390	Other Purchased Services tapping machine rental, railroad easements, flu shots	514	1,537	894	7,411	1,500	494%	1,500		1,500	100%
391	DEQ Permit DEQ permit - \$2 per connection Cedar Dam permit - \$488	3,632	3,830	3,830	3,978	4,500	88%	4,500		4,500	100%
392	Leak Detection	525	1,450	4,945	2,039	5,000	41%	5,000		5,000	100%

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5210 WATER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
394	Sampling & Testing	1,931	4,179	3,051	3,487	4,000	87%	4,000		4,000	100%
399	Other Contracted Services	1,289	1,038	752	2,858	41,400	7%	36,000		36,000	86%
	Tank work - per inspection report - \$										
	install electrical for standby power - clare park and LP Well - est. \$25,000										
	Install control valve on Clare Park Well - \$6,000										
810	Losses (Bad debt expense)	508	190		119	300	40%	300		300	100%
934	Replacement/Improvements					15,000	0%	200,000		200,000	1333%
	Water main upgrade 2nd Ave W - \$49,750										
	Water main upgrade 12th St W - \$14,800										
	Nite Owl water main upgrade - \$15,500										
	Water main upgrade - E of Nuc/9th St E - \$25,500										
	Water main upgrade 3rd Ave E - \$26,200										
	Water main upgrade 5th Ave W and 6th Ave W - \$25,250										
	Water main upgrade 5th Ave EN - \$65,000										
940	New Machinery & Equipmen					0	0%	60,000		60,000	*****%
	3/4 ton truck w/util body, bumper hoist \$56,000										
	1/4 of \$15,000 compressor \$3,750										
	Account:	279,293	246,018	239,710	260,892	323,297	81%	584,712	0	584,712	180%
430560	Administration										
110	Salaries and Wages	39,497	36,575	31,950	36,506	36,510	100%	37,838		37,838	103%
140	Employer Contributions	6,890	6,576	5,790	6,442	6,390	101%	7,144		7,144	111%
180	Health Insurance	6,217	5,938	3,457	3,589	3,588	100%	3,588		3,588	100%
190	Deferred Comp	730	703	1,060	1,325	1,419	93%	1,576		1,576	111%
	Account:	53,334	49,792	42,257	47,862	47,907	100%	50,146	0	50,146	104%
430570	Water Customer Accounting & Collection										
110	Salaries and Wages	30,231	29,985	31,512	32,536	31,978	102%	35,272		35,272	110%
120	Overtime	214	684	631	220	515	43%	775		775	150%
140	Employer Contributions	5,119	5,070	5,340	5,463	5,286	103%	6,267		6,267	118%
180	Health Insurance	3,142	5,588	5,969	6,165	5,950	104%	6,165		6,165	103%
190	Deferred Comp	2,593	1,371	1,706	1,706	1,921	89%	1,706		1,706	88%
	Account:	41,299	42,698	45,158	46,090	45,650	101%	50,185	0	50,185	109%

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5210 WATER ENTERPRISE FUND		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
						12-13	12-13	13-14	13-14	13-14	13-14
490200	Revenue Bonds, Series 2000										
610	Principal				88,000	88,000	100%			0	0%
	2000 bonds paid off 2013 FY										
620	Interest	12,440	9,320	6,040	1,017	2,640	39%			0	0%
	2000 bonds paid off in Nov 2012										
	Account:	12,440	9,320	6,040	89,017	90,640	98%	0	0	0	0%
490210	Revenue Bonds, Series 2005										
610	Principal				40,000	22,000	182%	24,000		24,000	109%
	Paid \$16,000 extra principal with Nov 2012 refinancing										
	Jan 2014 - \$12,000										
	June 2014 - \$12,000										
620	Interest	15,863	15,113	14,344	9,918	13,519	73%	7,200		7,200	53%
	Nov 2012 - interest rate reduced to 2.25% from 3.75%										
	Jan - \$3,667.50										
	June - \$3,532.50										
	Account:	15,863	15,113	14,344	49,918	35,519	141%	31,200	0	31,200	87%
510330	Comprehensive Liability Insurance										
510	Insurance	10,939	10,356	9,640	10,368	8,800	118%	7,398		7,398	84%
	Property - \$1,817.55										
	Liability - \$5,578.87 (reduced, see General fund notes, \$11,419 saved city-wide)										
	Account:	10,939	10,356	9,640	10,368	8,800	118%	7,398	0	7,398	84%
510400	Depreciation										
830	Depreciation - Closed to	211,140	218,852	228,089		220,000	0%	230,000		230,000	104%
	Account:	211,140	218,852	228,089		220,000	0%	230,000	0	230,000	104%
	Orgn:	624,308	592,149	585,238	504,147	771,813	65%	953,641	0	953,641	123%
	Fund:	624,308	592,149	585,238	504,147	771,813	65%	953,641	0	953,641	123%

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5211 WATER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
340000 CHARGES FOR SERVICES										
343029 Plant Investment Fees 10 new units	38,802	22,786	30,791	28,592	25,000	114%	24,500		24,500	98%
Group:	38,802	22,786	30,791	28,592	25,000	114%	24,500	0	24,500	98%
360000 MISCELLANEOUS REVENUE										
366000 Miscellaneous				338	0	***%			0	0%
Group:				338	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,264	3,834	4,198	3,880	4,000	97%	3,600		3,600	90%
371012 Interest Earnings to	395				0	0%			0	0%
Group:	3,659	3,834	4,198	3,880	4,000	97%	3,600	0	3,600	90%
Fund:	42,461	26,620	34,989	32,810	29,000	113%	28,100	0	28,100	96%

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5211 WATER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
		12-13	13-14	13-14	13-14	13-14	13-14	13-14	13-14	13-14	
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521000	INTERFUND OPERATING TRANSFERS OUT										
820	Transfers to Other Funds		93,650	12,611		0	0%			0	0%
	Account:		93,650	12,611		0	***%	0	0	0	0%
	Orgn:		93,650	12,611		0	0%	0	0	0	0%
	Fund:		93,650	12,611		0	0%	0	0	0	0%

CITY OF COLUMBIA FALLS  
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5310 SEWER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
330000 INTERGOVERNMENTAL REVENUES										
331091 WRDA Appropriations WWTP	265,746	197,254			0	0%			0	0%
331092 ARRA Stimulus WWTP	224,560	165,440	390,700		0	0%			0	0%
334120 TSEP Grant	735,000	15,000			0	0%			0	0%
334122 DNRC Grant	95,000	5,000			0	0%			0	0%
Group:	1,320,306	382,694	390,700		0	0%	0	0	0	0%
340000 CHARGES FOR SERVICES										
343030 Sewer Administrative Fees	500	125		125	125	100%	125		125	100%
343031 Sewer Service Charges	875,393	866,309	915,987	936,242	890,000	105%	913,000		913,000	102%
343032 Sewer Connection Fees/New	2,400	1,200	900	1,800	1,000	180%	1,500		1,500	150%
343033 Sewer Permit Fees	750	450	350	600	450	133%	500		500	111%
343035 Sale of Materials,	1,185	45	365	844	0	***%			0	0%
343038 Disposal Fee Agreements currently negotiating due to phosphorous and nitrogen permit requirements, \$1,260/ea - actual may be higher in 2014 FY	3,225	2,520	2,520	2,577	2,520	102%	2,520		2,520	100%
Group:	883,453	870,649	920,122	942,188	894,095	105%	917,645	0	917,645	102%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	1,873	2,255	2,050	2,395	500	479%			0	0%
363020 Special Assmts - Bond P&I SID 34 and 36: Principal - \$2,030.77 Interest - \$1,513.29	1,857	1,777	1,693	1,605	3,544	45%	3,544		3,544	100%
365100 Donated Infrastructure	12,625		18,410		0	0%			0	0%
Group:	16,355	4,032	22,153	4,000	4,044	99%	3,544	0	3,544	87%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	4,689	5,992	6,841	5,718	5,500	104%	5,500		5,500	100%
Group:	4,689	5,992	6,841	5,718	5,500	104%	5,500	0	5,500	100%

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5310 SEWER ENTERPRISE FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
380000 OTHER FINANCING SOURCES										
382000 Proceeds of General Fixed			-19,015	2,880	0	***%			0	0%
383000 Interfund Operating	340,444	19,200	40,000		0	0%	108,000		108,000	*****%
Transfer from 5311 - new sewer main installation										
Group:	340,444	19,200	20,985	2,880	0	***%	108,000	0	108,000	*****%
Fund:	2,565,247	1,282,567	1,360,801	954,786	903,639	106%	1,034,689	0	1,034,689	114%

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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
		09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
430600	Sewer Operating										
110	Salaries and Wages	148,176	137,034	123,101	122,734	124,763	98%	128,482		128,482	102%
120	Overtime	1,255	5,724	4,850	5,294	4,907	108%	5,417		5,417	110%
140	Employer Contributions	31,430	29,941	25,360	25,008	25,870	97%	28,799		28,799	111%
180	Health Insurance	22,486	21,541	20,255	34,664	34,663	100%	40,432		40,432	116%
190	Deferred Comp	4,632	4,632	4,632		0	0%			0	0%
210	Office Supplies	1,734	2,139	767	1,731	2,000	87%	2,000		2,000	100%
212	Small Equipment < \$5,000 1/4 Air compressor - \$3,750 phosphorous test equipment - 4,000	25,497	1,402	3,847	801	4,500	18%	7,750		7,750	172%
220	Operating Supplies	3,545	2,761	7,892	5,175	6,500	80%	6,500		6,500	100%
221	Chemicals	40,634	26,895	26,913	30,940	30,000	103%	31,000		31,000	103%
222	Lab Supplies	4,211	4,717	3,419	2,074	5,000	41%	5,000		5,000	100%
224	Janitorial/Cleaning Suppl	177	196	999	187	500	37%	200		200	40%
226	Clothing/Uniforms safety vests, hardhats, emblems on clothing	171	162	109	460	150	307%	480		480	320%
231	Gas & Oil	3,750	4,800	4,140	5,569	5,000	111%	5,800		5,800	116%
232	Vehicle Parts	722	1,321	1,270	1,207	1,500	80%	1,500		1,500	100%
240	Repair & Maintenance Supp pump replacment LS#4 Replace floats LS #5	7,985	13,970	26,459	13,737	10,000	137%	14,000		14,000	140%
300	Purchased Services		392			0	0%			0	0%
310	Postage & Freight	4,289	3,941	4,986	3,970	5,200	76%	4,200		4,200	80%
318	U-DIG Services	230	314	237	292	350	83%	350		350	100%
331	Legal Notices		153	197	93	250	37%	250		250	100%
335	Membership & Dues AWWA - \$148 + 55 Water environment - \$49 + 57 DEQ cert - Lowry, Robertson, Woods, Jenkins - \$250	3,518	502	499	601	500	120%	605		605	121%

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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
340	Utility Services	552	613	651	677	650	104%	700		700	107%
341	Electric Utility	72,076	64,810	59,556	67,880	70,000	97%	70,000		70,000	100%
342	Water & Sewer	1,454	1,508	1,882	2,142	2,000	107%	2,300		2,300	115%
344	Gas Utility	7,550	7,373	5,554	5,732	9,000	64%	7,500		7,500	83%
345	Phone & Fax increase in internet	5,871	6,524	5,737	7,249	6,500	112%	7,400		7,400	113%
350	Legal Services/Contract LY included \$3,500 for Sewer bond refinancing	5,746	5,454	5,574	9,220	5,732	161%	5,850		5,850	102%
351	Litigation Services			1,329	33	2,000	2%	2,000		2,000	100%
353	Audit	4,855	5,557	3,820	6,200	6,200	100%	6,200		6,200	100%
354	Engineering/Consulting sewer main project planning			4,690	33	5,000	1%	10,000		10,000	200%
355	Data Processing Services Sensus metering - \$660 ABT controls - \$600 RS view maint \$3,000 HMI product support - \$1,800	4,632	2,808	2,699	4,612	5,000	92%	5,000		5,000	100%
357	Employee Services	1,116	662	207	364	500	73%	500		500	100%
360	Maintenance & Repair Replace DAFT return sludge pump \$3,200, Replace level indicators in Digesters 1,2 and 3 - \$5,000, RAS and WAS pump replacement	2,162	8,152	9,990	7,834	9,100	86%	12,000		12,000	131%
361	Motor Vehicle M & R	38	764	382	10	2,500	0%	1,000		1,000	40%
363	Office Maintenance/Agreem BMS - \$2,300, 1/2 UB and 1/3 Cash receipting and fixed assets Copier \$1,000 ACH update	2,578	2,464	2,565	2,694	3,500	77%	4,300		4,300	122%
366	Building Maintenance & Re Annual Diamond Plumbing contract - \$1,575 LS 3 and 4 bldg repair	4,490	3,853	24,461	3,561	4,000	89%	6,000		6,000	150%
380	Training & Certification	1,459	887	676	1,061	1,500	71%	1,500		1,500	100%
390	Other Purchased Services Railroad leases, Quality control services and analytic balance	3,880	8,215	5,481	2,312	5,500	42%	5,500		5,500	100%
391	DEQ Permit		1,125	2,035	1,500	2,200	68%	2,200		2,200	100%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2013 - 2014

5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
						12-13	12-13	13-14	13-14	13-14	13-14
392	Leak Detection TV inspection of lines, 50 - 75% of system					0	0%	10,000		10,000	*****%
393	Line Monitoring, Cleaning					2,000	0%	2,000		2,000	100%
394	Sampling & Testing	3,271	7,633	8,655	8,510	8,725	98%	8,800		8,800	100%
395	Landfill Services billed for all trips not able to be land applied, 2013FY emptied sludge storage and digester	72	48	117	13,625	250	***%	10,000		10,000	4000%
399	Other Contracted Services SCADA upgrade - \$40,000 physicals, flu shots, APS employee services, etc	1,266	1,031	2,317	352	38,000	1%	45,000		45,000	118%
400	Raw Materials gravel for road				1,300	2,500	52%	1,500		1,500	60%
810	Losses (Bad debt expense)	385	213		65	250	26%	100		100	40%
930	New Improvements/Misc. Sewer main install Vans Ave & Frontage rd - \$84,300 3rd Ave West Sewer Main - \$23,675 Transfer from 5311 Capital Expansion					0	0%	108,000		108,000	*****%
931	Project Engineering includes DEQ and surveying					0	0%	20,000		20,000	*****%
934	Replacement/Improvements				20,932	20,000	105%			0	0%
940	New Machinery & Equipmen 1/2 \$75,000 dump truck	63,284				52,000	0%	37,500		37,500	72%
950	City Construction	-63,284				0	0%			0	0%
	Account:	427,895	392,231	408,310	422,435	526,260	80%	675,615	0	675,615	128%
430610	Sewer Administration										
110	Salaries and Wages	39,622	36,575	31,950	36,505	36,510	100%	37,838		37,838	103%
140	Employer Contributions	6,890	6,576	5,790	6,430	6,390	101%	7,144		7,144	111%
180	Health Insurance	6,217	5,938	3,457	3,589	3,588	100%	3,588		3,588	100%
190	Deferred Comp	730	703	1,060	1,325	1,419	93%	1,576		1,576	111%
	Account:	53,459	49,792	42,257	47,849	47,907	100%	50,146	0	50,146	104%

CITY OF COLUMBIA FALLS  
Expenditure Budget Report -- MultiYear Actuals  
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5310 SEWER ENTERPRISE FUND		Actuals				Current	%	Prelim.	Budget	Final	% Old
Account	Object	09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
						12-13	12-13	13-14	13-14	13-14	13-14
430620	Sewer Facilities Project										
331	Legal Notices	695				0	0%			0	0%
390	Other Purchased Services	10,031				0	0%			0	0%
	Account:	10,726				0	***%	0	0	0	0%
430670	Sewer Customer Accounting & Collection										
110	Salaries and Wages	30,229	29,978	31,507	32,532	31,978	102%	35,272		35,272	110%
120	Overtime	212	685	630	219	515	43%	775		775	150%
140	Employer Contributions	5,118	5,069	5,339	5,462	5,286	103%	6,267		6,267	118%
180	Health Insurance	3,142	5,587	5,968	6,164	5,950	104%	6,165		6,165	103%
190	Deferred Comp	2,592	1,371	1,706	1,706	1,921	89%	1,706		1,706	88%
	Account:	41,293	42,690	45,150	46,083	45,650	101%	50,185	0	50,185	109%
490200	Revenue Bonds, Series 2000										
610	Principal				145,000	136,000	107%	149,000		149,000	109%
	Nov 2012 - refinanced, interest rate from 4% to 2%										
	Jan - \$74,000										
	June - \$75,000										
620	Interest	63,800	58,920	53,860	14,949	48,580	31%	21,320		21,320	43%
	Refinanced Nov 2012 - rate reduced from 4% to 2%										
	Jan - \$11,030										
	June - \$10,290										
	Account:	63,800	58,920	53,860	159,949	184,580	87%	170,320	0	170,320	92%
490215	Revenue Bonds, Series 2009										
610	Principal				46,000	34,000	135%	35,000		35,000	102%
	Refinanced 2009 ARRA C bonds - paid extra \$12,000 prin Nov 2012										
	ARRA C - Jan - \$8,000										
	ARRA C - June - \$9,000										
	ARRA B - no change already at .75%										
	Jan - \$9,000										
	June - \$9,000										
620	Interest	1,246	14,684	17,768	33,552	17,037	197%	13,114		13,114	76%
	ARRA C refinanced from 3.75% to 3%										
	ARRA C - Jan - \$5,535										
	ARRA C - June - \$5,415										
	ARRA B no change, already .75%										
	Jan - \$1,098.75										
	June - \$1,065.00										
	Account:	1,246	14,684	17,768	79,552	51,037	156%	48,114	0	48,114	94%

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5310 SEWER ENTERPRISE FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
490500	Other Debt Service Payments										
610	Principal				12,282	12,112	101%	24,463		24,463	201%
	Interacap Loan on Truck - \$124,625 orig, 7/6/2012										
	Aug - \$12,198.53										
	Feb - \$12,263.85										
620	Interest				953	1,525	62%	1,062		1,062	69%
	Interacap interest, set at 1% Feb 2013										
	Aug - \$557.10										
	Feb - \$504.84										
	Account:				13,235	13,637	97%	25,525	0	25,525	187%
510330	Comprehensive Liability Insurance										
510	Insurance	22,205	20,387	24,676	23,404	23,500	100%	20,565		20,565	87%
	Property Ins. \$12,956.16										
	Liability Ins - \$7,607.55 (\$11,419 savings city-wide, see General Fund)										
	Account:	22,205	20,387	24,676	23,404	23,500	100%	20,565	0	20,565	87%
510400	Depreciation										
830	Depreciation - Closed to	352,380	341,576	560,625		370,000	0%	570,000		570,000	154%
	Account:	352,380	341,576	560,625		370,000	0%	570,000	0	570,000	154%
	Orgn:	973,004	920,280	1,152,646	792,507	1,262,571	63%	1,610,470	0	1,610,470	127%
	Fund:	973,004	920,280	1,152,646	792,507	1,262,571	63%	1,610,470	0	1,610,470	127%

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5311 SEWER CAPITAL EXPANSION

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Old
	09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
340000 CHARGES FOR SERVICES										
343039 Plant Investment Fees To 10 new units	57,828	28,742	37,983	27,134	30,000	90%	23,400		23,400	78%
Group:	57,828	28,742	37,983	27,134	30,000	90%	23,400	0	23,400	78%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	2,291	2,110	3,202	2,799	2,800	100%	2,600		2,600	92%
371012 Interest Earnings to	632	14			0	0%			0	0%
Group:	2,913	2,124	3,202	2,799	2,800	100%	2,600	0	2,600	92%
Fund:	60,741	30,866	41,185	29,933	32,800	91%	26,000	0	26,000	79%

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CITY OF COLUMBIA FALLS  
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5311 SEWER CAPITAL EXPANSION

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Budget
521531	Transfer to Sewer										
820	Transfers to Other Funds	340,444	19,200	40,000		0	0%	108,000		108,000	*****%
	Transfer to 5310 for sewer main install										
	Account:	340,444	19,200	40,000		0	***%	108,000	0	108,000	*****%
	Orgn:	340,444	19,200	40,000		0	0%	108,000	0	108,000	*****%
	Fund:	340,444	19,200	40,000		0	0%	108,000	0	108,000	*****%

## CITY OF COLUMBIA FALLS CAPITAL IMPROVEMENT PROGRAM - WATER

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

Improvement Type	Item	Cost	Dept	Source of Funds	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Future
Water Fund #5210 Machinery/Equipment	Generator	\$ 40,000	Water	Water Service Revenue		\$ 40,000				
	Compressor - 1/4	\$ 3,750	Water	Water Service Revenue	\$ 3,750					
	Truck replacement (6 yr) Backhoe (1/3 shared)	\$ 82,250	Water	Water Service Revenue	\$ 56,250			\$ 26,000		
	Water Shop Relocation	\$ -	Water	Water Service Revenue	\$ -					\$ 80,000
<b>Total Equipment</b>		<b>\$ 126,000</b>			<b>\$ 60,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 26,000</b>		<b>\$ 270,000</b>
Water Fund #5210 Hwy 2 ML/plus hydrants Project	Line replacement-various	\$ -	Water	Water Service Revenue						
		\$ 360,000	Water	Water Service Revenue	\$ 200,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
	<b>Total Project</b>	<b>\$ 360,000</b>			<b>\$ 200,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>
Water Expansion Fund #5211	Replace 20" line 4th Ave & Industrial Park	\$ -	Water	PIF						
	Expansion Improvements 3rd Ave West	\$ 276,000	Water	PIF				\$ 276,000		
		\$ 280,000	Water	PIF	\$ -		\$ 280,000			
	<b>Total Project</b>	<b>\$ -</b>								<b>\$ 946,000</b>
Expansion Improvements	Riverwood Extension SW 2 & 40	\$ 20,000	Water	PIF			\$ 20,000			
	Third Water Well - West	\$ 112,500	Water	PIF		\$ -		\$ 112,500		
	Elevated Water Tank - West	\$ -	Water	PIF/Loan						\$ 620,000
	<b>Total Improvements</b>	<b>\$ 688,500</b>					<b>\$ 300,000</b>	<b>\$ 388,500</b>	<b>\$ -</b>	<b>\$ 3,316,000</b>
<b>GRAND TOTALS</b>		<b>\$ 1,174,500</b>			<b>\$ 200,000</b>	<b>\$ 100,000</b>	<b>\$ 428,500</b>	<b>\$ 66,000</b>	<b>\$ 3,586,000</b>	

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

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

Improvement Type	Item	Cost	Dept	Source of Funds	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Future	
Sewer Fund #5310 Machinery/Equipment	Infiltration	\$ 15,000	Sewer	Sewer Svc Chgs		\$ 15,000					
	Spreader Truck	\$ 320,000	Sewer	Sewer Svc Chgs					\$ 320,000		
	SCADA System continued	\$ 116,800	Sewer	Sewer Svc Chgs		\$ 35,000	81,800				
		\$ -	Sewer	Sewer Svc Chgs							
	Sewer Main & Forcemain repair Generator	\$ 120,000	Sewer	Sewer Svc Chgs	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000		
	Backhoe (1/3 shared)	\$ 40,000	Sewer	Sewer Svc Chgs		\$ 40,000				\$ 80,000	
	Truck replacement 6 yr cycle	\$ -	Sewer	Sewer Svc Chgs						30,000	
	Dump truck 1/2, shared w/St	\$ 30,000	Sewer	Sewer Svc Chgs					\$ 30,000		
		\$ 37,500	Sewer	Sewer Svc Chgs	\$ 37,500						
		\$ 679,300	Sewer	SRLF/Sewer Svc	\$ 37,500	\$ 120,000	\$ 111,800	\$ 30,000	\$ 380,000	\$ 110,000	
<b>Total Equipment Improvements</b>		\$ -	sewer								
Main Improvements		\$ -									
<b>Total Improvements</b>		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sewer Expansion Fund #5311	Van's and 3rd sewer install SW 2 & 40	\$ 128,000	Sewer	PIF	\$ 128,000	\$ -					
	Enlarge Sewer Plant	\$ 112,500	Sewer	SID		\$ -			\$ 112,500	\$ -	
		\$ 240,500	Sewer	SRF/grants/fees		\$ -			\$ -	\$ 2,000,000	
<b>Total Improvements</b>		\$ 240,500		\$ 128,000	\$ -	\$ -	\$ -	\$ 112,500	\$ 2,000,000		
<b>GRAND TOTALS</b>		\$ 919,800		\$ 165,500	\$ 120,000	\$ 111,800	\$ 30,000	\$ 492,500	\$ 2,110,000		

**City of Columbia Falls, Montana**

Budget for Fiscal Year Ending June 30, 2014

**G. PRIVATE PURPOSE TRUST FUNDS**

(7000)

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

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

CITY OF COLUMBIA FALLS  
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7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	09-10	10-11	11-12	12-13	Budget	Rec.	Budget	Change	Budget	Budget
310000 TAXES										
311010 Real Property Taxes 11.315 mills, increase in value, levy offset by increase in state entitlement and state ins premiums	65,695	73,325	74,386	74,152	76,344	97%	75,464		75,464	98%
311020 Personal Property Taxes	1,895	2,104	1,946	1,511	0	***%			0	0%
311030 Motor Vehicle Taxes	51	65	19	45	0	***%			0	0%
312000 Penalty & Interest on	225	463	840	417	200	209%	200		200	100%
Group:	67,866	75,957	77,191	76,125	76,544	99%	75,664	0	75,664	98%
330000 INTERGOVERNMENTAL REVENUES										
335050 Insurance Premium	8,767	8,996	9,272	9,749	9,200	106%	9,600		9,600	104%
335210 PPTAX HB20 - SB417			402		0	0%			0	0%
335230 State Entitlement 3.5% increase	5,745	6,046	6,046	6,044	6,046	100%	6,526		6,526	107%
Group:	14,512	15,042	15,720	15,793	15,246	104%	16,126	0	16,126	105%
Fund:	82,378	90,999	92,911	91,918	91,790	100%	91,790	0	91,790	100%
Grand Total:	6,923,972	6,370,175	6,273,175	5,157,691	5,458,424		5,828,993	0	5,828,993	

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7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		09-10	10-11	11-12	12-13	Budget	Exp.	Budget	Changes	Budget	Old
		09-10	10-11	11-12	12-13	12-13	12-13	13-14	13-14	13-14	13-14
420400	FIRE PROTECTION & CONTROL										
130	Employee Benefits					91,790	0%	91,790		91,790	100%
	Actuarial report - previously amortized over 20 years, recommend consistent funding to allow for COLA increase and stable budgeting										
	Account:					91,790	0%	91,790	0	91,790	100%
	Orgn:					91,790	0%	91,790	0	91,790	100%
	Fund:					91,790	0%	91,790	0	91,790	100%
Grand Total:		5,692,187	5,577,934	5,397,565	4,603,070	6,302,578		7,276,948	0	7,276,948	

TAX INFORMATION  
2013-14 FY

REQUIRED AND SUPPLEMENTAL

CITY OF COLUMBIA FALLS

FY 2013-14  
FINAL TAX LEVY SCHEDULE

Assessed Valuation: \$ 243,945,917  
 Tax Valuation: \$ 6,669,524  
 1 Mill Yields (10): \$ 6,669,524

(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
359,321	2,650,035	572,228	3,222,263	931,549	1,310,313	2,241,862	980,401	3,222,263	146,997
0	0	0	0	0	0	0	0	0	0.000
0	0	0	0	0	0	0	0	0	0.000
0	0	0	0	0	0	0	0	0	0.000
0	91,790	0	91,790	0	16,326	16,326	75,464	91,790	11,315
<b>SUBTOTAL -----</b>									
								<b>1,055,865</b>	<b>158.312</b>

See Mill Levy  
Limitations Schedule

<b>VOTED &amp; SPECIAL LEVIES</b>									
12,532	93,115	10,000	103,115	22,532	0	22,532	80,583	103,115	12.082
0	66,985	22,626	89,611	22,626	350	22,976	66,635	89,611	9.991
8,707	85,790	42,895	128,685	51,602	450	52,052	76,633	128,685	11,490
<b>SUBTOTAL -----</b>									
								<b>\$ 223,851</b>	<b>33.563</b>
<b>TOTAL -----</b>									
								<b>\$ 1,279,716</b>	<b>191.875</b>
<b>TOTAL TAX</b>									
								<b>\$ 2,355,748</b>	<b>3,635,464</b>
<b>TOTAL MILLS</b>									
									<b>2012-13 MILLS</b>
									<b>193.484</b>
									<b>-1.609</b>

\*\*General Fund Cash Reserve Minimum:  
 Total Appropriations \$ 2,650,035

% of Operating Reserve  
 \$ -  
 \$ 2,650,035  
 20%  
 \$ 530,007 AVAILABLE-\$572,228 22%

74,359 General Fund Budget Increase  
 2.89%