CITY OF COLUMBIA FALLS

FINAL

BUDGET DOCUMENT

Fiscal Year Ending June 30, 2015

130 6th Street West
Columbia Falls, Montana 59912

CITY OF COLUMBIA FALLS FINAL BUDGET DOCUMENT
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Non-Levied Funds-Summary Schedule

Department of Revenue 2014 Certified Valuation Form

Determination of Tax Revenue and Mill Levy Calculation per Section 15-10-420, MCA

2014 Tax Analysis

Permissive Medical Levy Calculation

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 2015, was prepared according to law and adopted by the City Council, City of Columbia Falls, on August 18, 2014; 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 8/18/2014
Mayor

Signed _____ Date 8/18/2014
City Manager

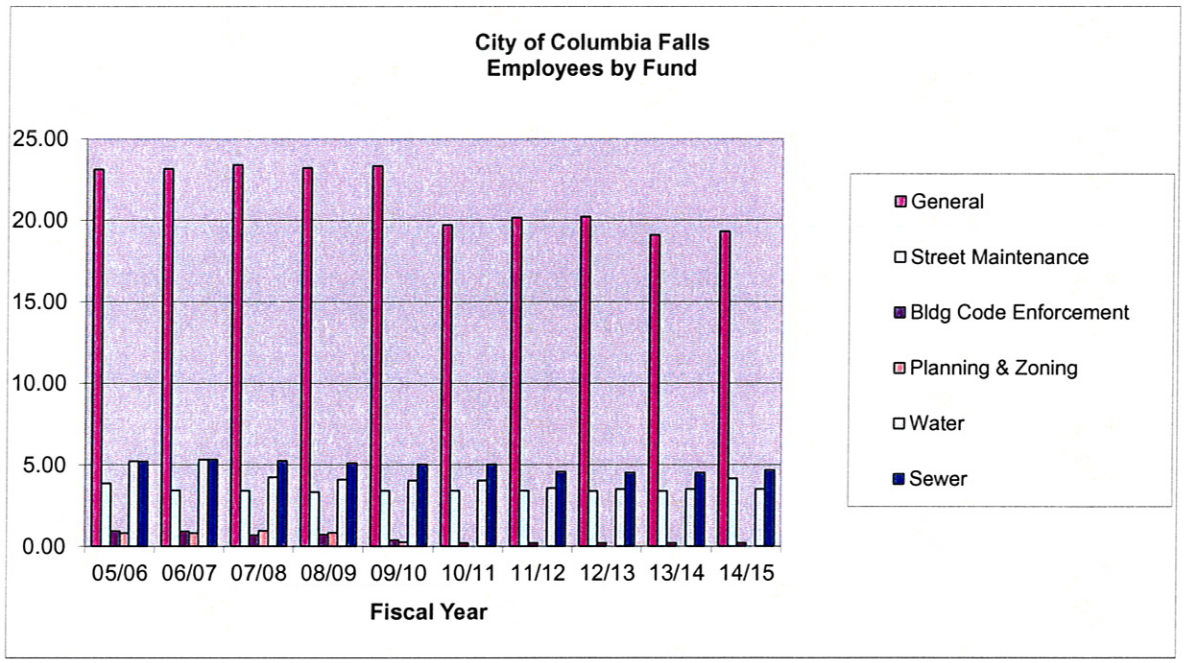
City of Columbia Falls

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)…….	31.85 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

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

City of Columbia Falls
Schedule of Personnel Levels

Year	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15
General	23.11	23.14	23.37	23.19	23.32	19.70	20.14	20.21	19.09	19.31
Street Maintenance	3.86	3.43	3.40	3.33	3.40	3.40	3.40	3.38	3.38	4.16
Bldg Code Enforcement	0.92	0.91	0.67	0.71	0.37	0.20	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	0.00
Water	5.21	5.32	4.24	4.10	4.03	4.03	3.57	3.51	3.51	3.51
Sewer	5.20	5.31	5.24	5.10	5.01	5.01	4.56	4.5	4.50	4.67
Total	39.10	38.91	37.87	37.26	36.38	32.34	31.87	31.80	30.68	31.85



CITY OF COLUMBIA FALLS
EMPLOYEE ALLOCATION BY FUND

FUND/Dept.	**FTE 08-09**	**FTE 09-10**	**FTE 10-11**	**FTE 11-12**	**FTE 12-13**	**FTE 13-14**	**FTE 14-15**
General - Court	2.80	2.71	2.71	2.79	2.79	2.84	2.84
Admin	.13	.15	.33	.48	.48	.48	.48
Finance	1.25	1.45	1.59	1.49	1.37	1.37	1.49
Facilities	.91	.92	.92	.91	.91	.10	.11
Police	9.00	9.00	10.00	10.00	10.00	10.00	10.00
Dispatch	4.76	4.76	0	0	0	0	0
Fire	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Streets	.21	.0	0	0	0	0	0
Parks	1.07	1.12	1.12	1.20	1.20	1.20	1.35
Pool	1.92	2.02	1.74	2.07	2.26	1.88	1.85
Trees	.17	.14	.14	.14	.14	.14	.13
Flood Control	.05	.05	.05	.03	.03	.03	.03
Planning/Zoning	0	0	0	.03	.03	.03	.03
Total General Fund	**23.27**	**23.32**	**19.70**	**20.14**	**20.21**	**19.09**	**19.31**
Planning & Zoning Fund	**.83**	**.25**	**0**	**0**	**0**	**0**	**0**
Bldg Code Enforcement Fund	**.71**	**.37**	**.20**	**.20**	**.20**	**.20**	**.20**
Street Maintenance Fund	**3.33**	**3.40**	**3.40**	**3.40**	**3.38**	**3.38**	**4.16**
Water Fund	**4.10**	**4.03**	**4.03**	**3.57**	**3.51**	**3.51**	**3.51**
Sewer Fund	**5.10**	**5.01**	**5.01**	**4.56**	**4.50**	**4.50**	**4.67**
TOTAL FUNDS	**37.34**	**36.38**	**32.34**	**31.87**	**31.80**	**30.68**	**31.85**

Local Government Budget Calendar

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

1) Department Requests - Finance Officer/City Manager requests estimates of expenditures and revenues from Department Heads

2) Requests Received - Estimates received by Finance Officer/City Manager

3) Tabulation of estimates - Finance Officer/City Manager tabulates estimates, prepares preliminary budget to be submitted to the governing body

(7-6-4020)

4) Preliminary budget submitted - Finance Officer/City Manager submits preliminary budget to governing body for its consideration

5) Governing body consider budget Governing body makes revisions and detemrines levy for each fund requiring a levy

(7-6-4020)

6) Notice of Public Hearing - Governing body publishes notice that preliminary budget is available for public inspection - dates to be set by governing body

(7-6-4021)

7) Hearings on Preliiminary Budget - Governing body holds public hearings for taxpayers - Hearings may be continued from day to day prior to the final adoption of the budget

(7-6-4024)

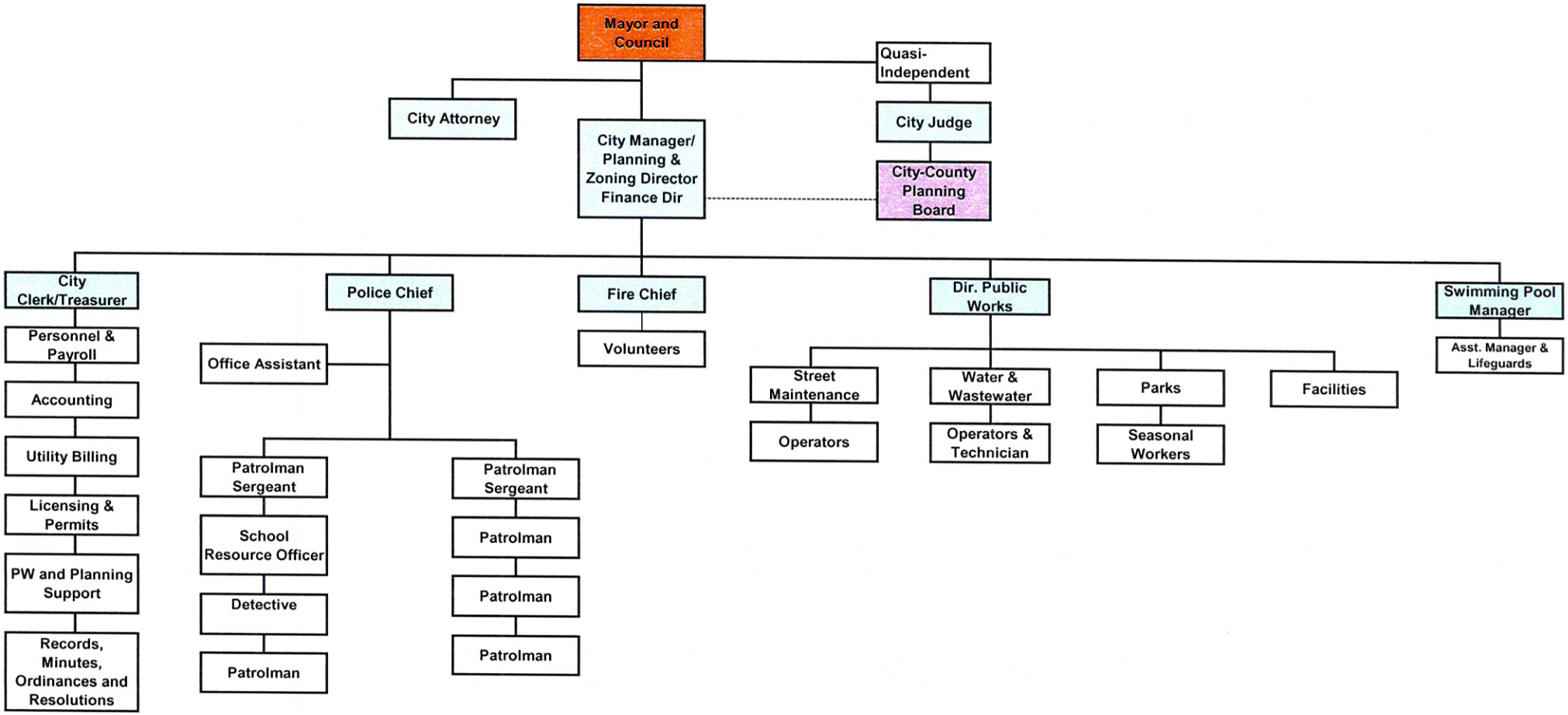
8) Final Budget adopted by Resolution - Governing body concludes hearings and passes the budget resolution adopting the final budget (the later of the first Thursday after the first Tuesday in September or 30 days from the receipt of the certified taxable values) (7-6-4036)

9) Levies set - Governing body set levies in accordance with law

(7-6-4036)

10) Budget submitted to Dept of Administration - LGSB Copy of the final budget and levies to be sent to the Department of Administration - Local Government Services by October 1 or within 60 days of receipt of certified taxable values (7-6-4003)

CITY OF COLUMBIA FALLS
ORGANIZATIONAL CHART



City of Columbia Falls

TAXABLE VALUATION/MILL LEVY

HISTORY AND ANALYSIS

Fiscal Year	Taxable Valuation	Increase (Decrease) From Prior Year	Previous Year Levy	Current Year Authorized Levy	Floated Mill - Up-(Down)	Current Year Actual Levy	Carry Forward Mills Available	Permissive Mills Voted Levy	Permissive Mills Med. Levy	Total Mills
94-95	$ 4,796,467	13.56%	98.862	84.166						84.166
95-96	4,795,349	-0.02%	84.166	95.078						95.078
96-97	4,441,767	-7.37%	95.078	97.972						97.972
97-98	4,656,914	4.84%	97.972	97.867						97.867
98-99***	4,718,500	1.32%	97.867	97.972						97.972
99-00	4,812,931	2.00%	97.972	103.774	5.802	103.777	(0.003)	16.600		120.377
00-01	4,119,153	-14.41%	103.774	134.260	30.486	119.465	14.795	14.798		134.263
01-02	4,108,543	-0.26%	134.260	129.960	(4.300)	123.686	6.274	10.577		134.263
02-03	4,128,276	0.48%	129.960	135.440	5.480	135.426	0.014	11.349	5.037	151.812
03-04	4,297,479	4.10%	135.440	139.790	4.350	136.607	3.183	15.813	7.929	160.348
04-05	4,870,116	13.32%	139.790	133.530	(6.260)	133.529	0.001	12.775	10.084	156.388
05-06	4,856,782	-0.27%	133.530	148.870	15.340	148.874	(0.004)	12.251	13.157	174.282
06-07	5,189,818	6.86%	148.870	149.910	1.040	149.910	0.000	12.548	19.345	181.803
07-08	5,507,947	6.13%	149.910	152.290	2.380	152.289	0.001	18.843	18.228	189.360
08-09	5,732,539	4.08%	152.290	154.440	2.150	154.440	0.000	23.447	21.905	199.792
09-10	5,850,970	2.07%	154.440	163.255	8.815	163.255	0.000	23.753	20.450	207.458
10-11	6,034,384	3.13%	163.255	166.790	3.535	166.788	0.002	23.071	17.466	207.325
^^^10-11 amended calculation				156.436						
11-12	6,183,419	2.47%	156.436	155.158	(1.278)	155.158	0.000	23.116	15.483	193.757
12-13	6,498,236	5.09%	155.158	157.157	1.999	157.157	0.000	22.456	13.871	193.484
13-14	6,669,524	2.64%	157.157	158.312	1.155	158.312	0.000	21.481	12.082	191.875
14-15	6,697,343	0.42%	158.312	157.450	(0.862)	157.439	0.011	22.942	18.109	198.490

Note: *** 1998-99 is the first base year under the provisons 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
Fund 2350 Local Government Review

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

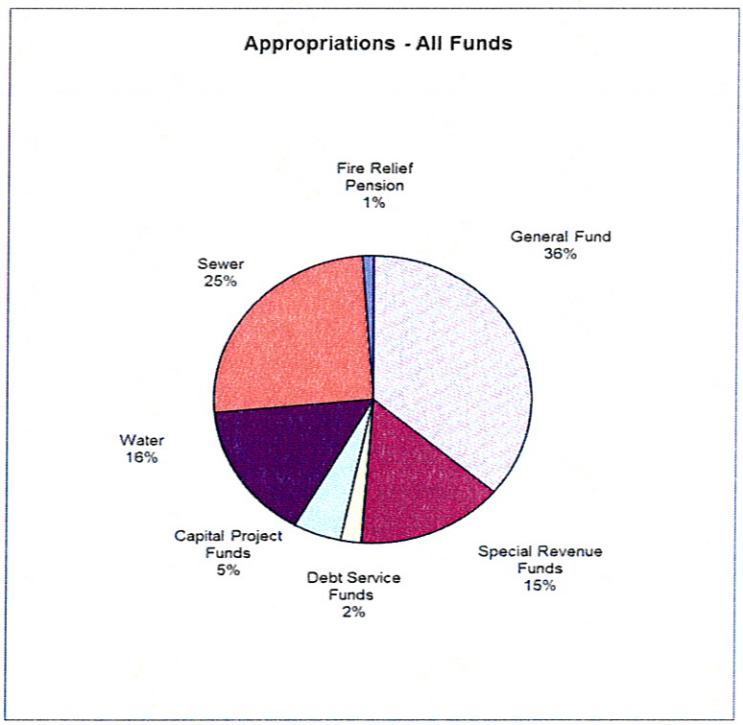
CITY MANAGER'S BUDGET MESSAGE
TO
MAYOR, COUNCIL AND CITIZENS

Fiscal Year Ending June 30, 2015

August 18, 2014

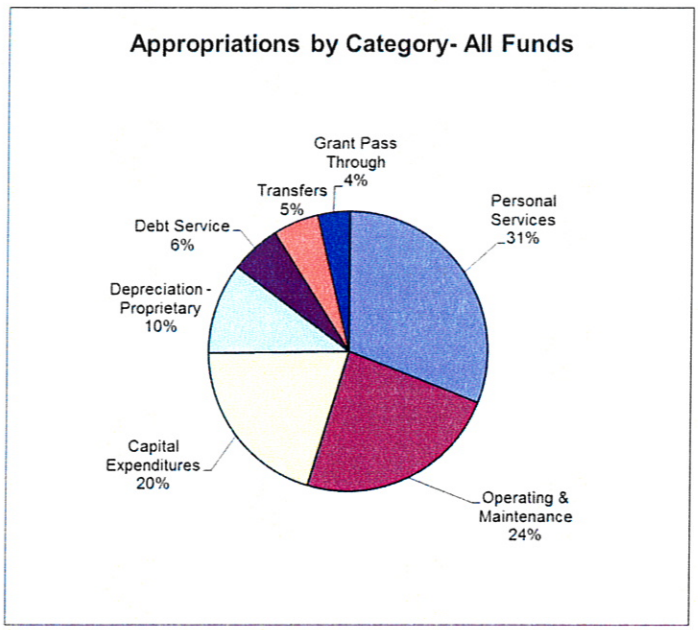
Mayor, Council and Citizens:

The 2014–15 fiscal year budget appropriation totals $7,651,000 compared to $7,276,948 in the prior year, a 5% increase or $374,052. The annual budget is significantly impacted by one-time grant and planned capital outlay items. Water and Sewer planned main expansion and replacement total $609,320, increase of $281,320 over last year. The $7,651,000 budget appropriation by fund type breakdown is as follows:



The object breakdown is as follows: Personnel costs are $2,371,070 City-wide for the approximate 31.85 FTE, making up 31% of the budget appropriations. Capital expenditures in the amount of $1,539,646 make up 20% of the budget and pass-through grants, $283,170 are 4% of the total budget, non-cash depreciation in the enterprise funds is 10% at $800,000. Operations and maintenance items include supplies, small equipment, contracted services, and utilities total $1,811,950 and make up 24% of the budget appropriations. Operating transfers total $399,744, only 5% of the total budget appropriations. These transfers include $154,200 from the Sewer

Expansion Fund to the Sewer Fund, $122,814 from the General Fund to Capital Improvement – Street Fund, and $122,730 from the Permissive Medical Levy Fund to the General Fund and Street Maintenance Fund.



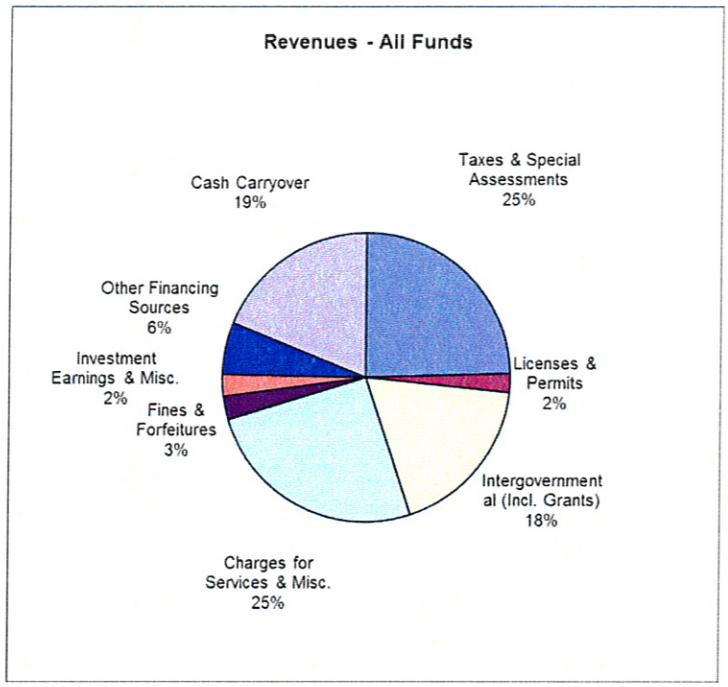
The City of Columbia Falls experienced only 0.42% growth in the taxable valuation. About 2% of this growth came from Class 4 residential and commercial growth. The phasing in of the Class 8 Property (business equipment) tax resulted in a 25.32% reduction in Class 8 valuation, a loss of almost $53/mill. The City's building permit revenue increased by 11 permits during the 2014 FY and approximately $6 million in value. The 2015 FY is expected to continue at a slower rate but not as low as the 2011 and 2012 FY. The value of the 2014 FY permits will show up in the 2015 Class 4 tax valuation next year.

The stability in the tax value, coupled with the State SB96 reimbursement for the loss of the Class 8 property value, required the City to slightly reduce the number of mills levied under 15-10-420, MCA, while still utilizing the maximum mill levy allowed under the statute, from 158.312 mills in 2014 to 157.45 mills in 2015. These mills fund the General Fund and the Fire Relief Pension Fund on an actuarial basis. The voted and special levies include the Local Government Review (0.896) and the City's debt obligations from the Pool GO Bond (10.360) and Street Construction Bond (11.686) and the Permissive Medical Levy of 18.109. The greatest increase is in the Permissive Medical Levy due to the change in personnel and change in coverage, resulting in a 6.027 mill increase. The total mills to be levied for the 2014-15FY are 198.490 compared to 191.079 for the 2013-14FY. The estimated tax assessment on a home valued at $200,000 is approximately $700 compared to $682 last year.

The City is relying on a 19% cash carryover, $1,230,320, to fund this year's operations, compared to 20% in the prior year.

The 2014-15 FY is the first year that the anticipated fines and forfeiture revenue does not cover the cost of the City Court. Historically, fines and forfeiture revenues would fund the court and cover a portion of the police officer wages. Since 2007, there has been a significant decline in fines and forfeitures, over 44%, from $319,653 to $179,100 anticipated in 2014-15. The Police Department is implementing an automated ticketing system, Digiticket that should increase activity.

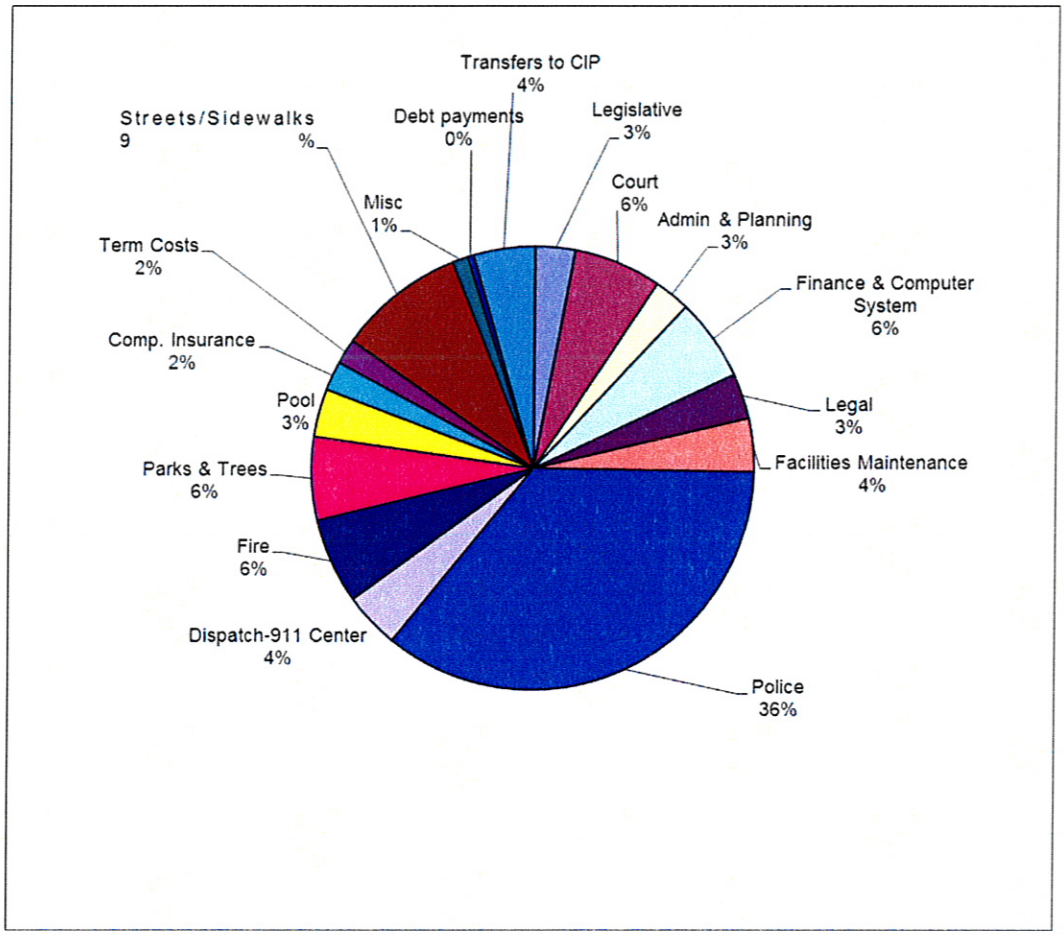
The 2014-15 Fiscal year revenue sources are as follows:



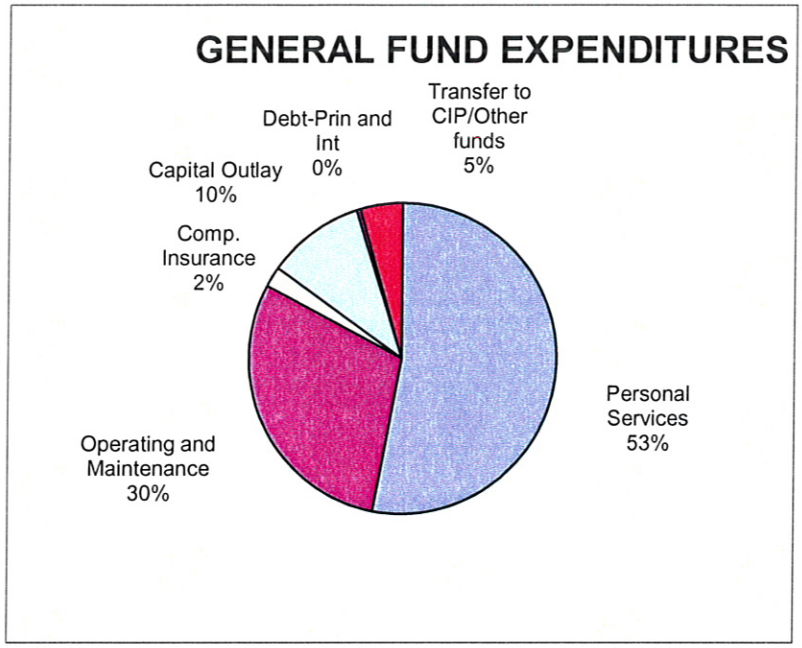
The 2014-15 fiscal year budget highlights include:

- Safe Routes to Schools (General Fund) – flashers on 3 additional intersections and sidewalk on south side of Railroad Street
- Chip sealing of major roadways with Gas Tax Funds
- Resurfacing/paving of priority streets with Street Maintenance Funds and Capital Improvements Street Construction Fund
- HOME Grant – Habitat 5th Street Homes project completion of final units
- Water main upgrade – begin upgrade of all 2" mains within the City
- Sewer main – expand mains to include Van's and 3rd Ave W
- Storm Drainage improvements in the Hilltop Subdivision Area
- Implementation of the DigiTicket system by the Police Department
- Planning for tax increment financing district, transportation/sidewalk plan update and site report if funding still available
- Welcome Park and Dog Park Development
- Police Vehicle Replacement, on 6 year rotation
- Fire Command Vehicle Replacement, shared cost with Columbia Falls Rural Fire District
- One new employee in Public Works, with total hours distributed as needed amongst the Street Department for Parks, Trees, and Sewer main and drywell cleaning.

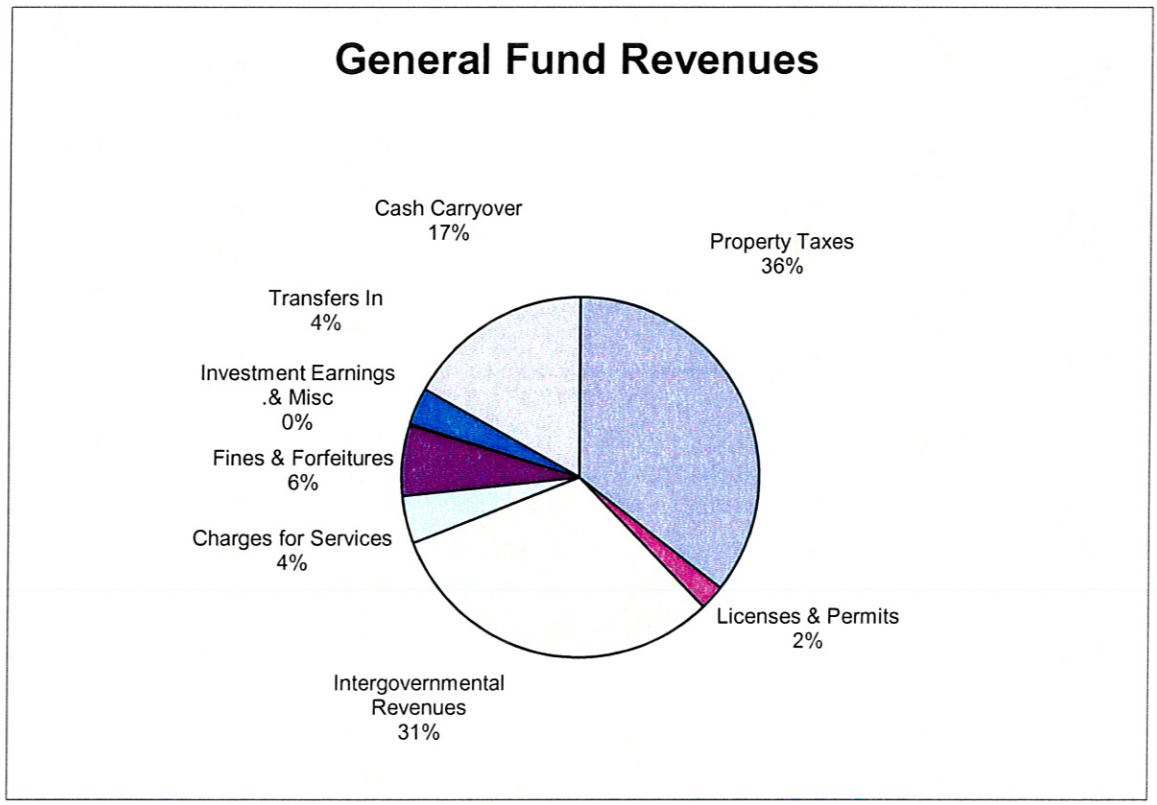
The General Fund reserve is 20.04% compared to 22% in the prior year. The City Council adopted a minimum reserve of 20% to maintain the fiscal health of the General Fund. The General Fund represents the City's main operating fund outside of Streets, Water and Sewer. The General Fund budget appropriation totals $2,764,477 and is reflected below:



General Fund by object: Personnel costs total $1,464,007 and constitute 53% of the General Fund Budget. Operating & Maintenance costs total $822,794, 30% of the total General Fund budget and include utilities, contracted services, supplies and small equipment. Capital outlay expenditures are 10% of the total at $283,750. Transfers to other funds total $122,814, 5% of the total budget. There is approximately $210,000 more in capital outlay expenditures in the General Fund, leaving less budget authority to transfer to the capital projects funds.



The General Fund revenue sources are as follows: Property Tax revenues, including penalty and interest total $982,256, for 36% of the funding sources. Intergovernmental revenues come in second at 31%, $865,339. The most significant of these revenues is the State Entitlement at $659,216.



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

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

- Declaring Columbia Falls a Class 3 City for fire protection purposes, maintaining the volunteer department.
- Reviewing 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 and safe route projects
- Reviewing park development plans including the replacement of old/aging playground equipment.

This budget is respectfully submitted to the Mayor and Council for approval on August 18, 2014. Line-item adjustments can be approved by the City Manager except for personnel and capital outlay items pursuant to Resolution # 1684.

Sincerely,

Susan M. Nicosia

Susan M. Nicosia, CPA, MPA
City Manager

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2015

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.

For the Year: 2014 - 2015

1000 GENERAL FUND

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
310000 TAXES										
311010 Real Property Taxes	885,748	858,750	914,669	945,405	980,401	96%	979,756	_____	979,756	99%
Limited to $1,054,425 per 15-10-420 = 157.45 mills										
Fire Relief - 74,669 - 11.149 mills										
Balance to General = 979,756 = 146.290 mills										
311020 Personal Property Taxes	26,448	23,423	17,479	16,440	0	***%	_____	_____	0	0%
311030 Motor Vehicle Taxes	779	232	2,770	835	0	***%	_____	_____	0	0%
312000 Penalty & Interest on	5,678	10,159	5,010	2,840	5,000	57%	2,500	_____	2,500	50%
Group:	918,653	892,564	939,928	965,520	985,401	98%	982,256	0	982,256	99%
320000 LICENSES AND PERMITS										
322010 Alcoholic Beverage	5,325	4,925	5,500	5,125	5,000	103%	5,000	_____	5,000	100%
322020 Professional Business	5,298	5,143	4,858	5,510	5,000	110%	5,000	_____	5,000	100%
322030 General Business Licenses	8,053	7,668	7,815	7,583	7,500	101%	7,500	_____	7,500	100%
323060 Non-Exclusive Cable TV	42,066	43,842	48,140	45,721	42,000	109%	44,000	_____	44,000	104%
Group:	60,742	61,578	66,313	63,939	59,500	107%	61,500	0	61,500	103%
330000 INTERGOVERNMENTAL REVENUES										
331085 Edward Byrne Memorial			10,000		0	0%	_____	_____	0	0%
331113 FEMA GRANT	9,199	65,923		307	0	***%	_____	_____	0	0%
334000 State Grants/Hwy Safety	12,159	12,420	9,865	14,681	10,800	136%	12,420	_____	12,420	115%
grant thru Sept 2014 - matches expenditure										
334122 DNRC Grant	7,658	5,295	750	750	750	100%	750	_____	750	100%
Arbor Day										
334140 MT DOJ - Operation			1,010		0	0%	_____	_____	0	0%
335005 Alcohol Enforcement Funds	2,621	2,307	2,093	432	2,160	20%	2,484	_____	2,484	115%
reimbursement only, matches expenditure										
335120 Gambling Licenses &	20,475	20,350	21,525	19,750	20,000	99%	20,000	_____	20,000	100%
335210 PPTAX HB20 - SB417		4,621			0	0%	_____	_____	0	0%
335230 State Entitlement	592,615	592,615	600,375	630,749	621,388	102%	659,216	_____	659,216	106%
2015FY includes growth factor of 3.37% and Class 8 reimbursement in the amount of $17,355, total increase in state entitlement = $38,493 98.96% = General, 1.04% = Fire Relief - available tax revenue reduced by same amount (15-10-420, MCA calculation)										

1000 GENERAL FUND

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
336020 State On-Behalf	126,594	126,537	124,193	133,952	155,576	86%	136,063	_____	136,063	87%
Police regular wages, 29.37% = $116,476										
Fire regular wages, 32.61% = $19,587										
337340 Flathead County (EMS)	8,187	6,628	2,734	7,204	3,664	197%	2,406	_____	2,406	65%
Payable in Dec, rec'd June funds $2,406 for 14-15 FY expenditures										
337350 Flathead County (SRO)	25,000	25,000	25,000	25,000	25,000	100%	25,000	_____	25,000	100%
agreement in place for 2014-15										
337360 School District #6 (SRO)	7,000	7,000	7,000	7,000	7,000	100%	7,000	_____	7,000	100%
agreement in place for 2014-15										
Group:	811,508	868,696	804,545	839,825	846,338	99%	865,339	0	865,339	102%
340000 CHARGES FOR SERVICES										
341000 General Miscellaneous	2,190	2,586	2,590	2,306	2,000	115%	2,000	_____	2,000	100%
341070 Planning and Zoning Fees	4,405	3,226	3,519	8,525	5,000	171%	7,500	_____	7,500	150%
plat activity increasing										
342020 Special Fire Protection	73,900	73,900	73,900	73,900	73,900	100%	73,900	_____	73,900	100%
$68,900 CF Rural Fire District										
$5,000 CFAC contract										
342021 Fire Protective	5,316	5,494	5,483	14,846	5,600	265%	7,800	_____	7,800	139%
% of bldg permits										
343005 Public Works Billing -		528	1,097	794	0	***%	750	_____	750	*****%
343300 Weed Control Charges -		280	3,331		4,000	0%	_____	_____	0	0%
346030 Swimming Pool User Fees	6,367	8,396	9,115	9,269	8,500	109%	9,000	_____	9,000	105%
346031 Parks Use Permits/Fees	1,245	1,450	1,970	2,210	1,500	147%	2,000	_____	2,000	133%
346032 Pool Concession Fees	748	600	833	651	700	93%	600	_____	600	85%
pop machine only										
346033 Swim Lessons	6,232	6,799	6,334	6,502	6,400	102%	6,400	_____	6,400	100%
346034 Individual Swim Pass	832	1,024	1,064	984	1,000	98%	980	_____	980	98%
346035 Lap Swim Pass	495	724	663	610	620	98%	600	_____	600	96%
346036 Family Swim Pass	5,165	7,043	6,795	6,295	6,800	93%	6,800	_____	6,800	100%
346037 Pool Parties	430		375	625	450	139%	500	_____	500	111%
346050 Swim Team Agreement	10	10	10	10	10	100%	10	_____	10	100%

1000 GENERAL FUND

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
Group:	107,335	112,060	117,079	127,527	116,480	109%	118,840	0	118,840	102%
350000 FINES AND FORFEITURES										
351030 City Courts Fines &	185,144	194,371	188,416	158,894	188,000	85%	160,000	_____	160,000	85%
Avg = $13,333/month (LY estimated $15,667/month)										
351031 Court Fines Surcharge	10,234	10,987	10,759	9,495	10,000	95%	9,500	_____	9,500	95%
351032 Civil Fines		25		140	0	***%	_____	_____	0	0%
351034 Court Administration	5,943	5,324	5,213	4,727	5,200	91%	4,600	_____	4,600	88%
Group:	201,321	210,707	204,388	173,256	203,200	85%	174,100	0	174,100	85%
360000 MISCELLANEOUS REVENUE										
361000 Rents/Leases	1,216	1,211	1,203	1,202	1,203	100%	1,203	_____	1,203	100%
Plum Creek lease										
362000 Refunds, Rebates,	6,577	405	417	484	0	***%	_____	_____	0	0%
365000 Contributions and	1,762	1,470	3,600		0	0%	_____	_____	0	0%
366000 Miscellaneous	795	1,388	684	1,188	0	***%	_____	_____	0	0%
Group:	10,350	4,474	5,904	2,874	1,203	239%	1,203	0	1,203	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	2,454	4,451	3,889	3,362	3,000	112%	3,200	_____	3,200	106%
Group:	2,454	4,451	3,889	3,362	3,000	112%	3,200	0	3,200	106%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	79,893	80,966	71,535	75,592	75,592	100%	91,702	_____	91,702	121%
Transfer in PML - $91,702										
Group:	79,893	80,966	71,535	75,592	75,592	100%	91,702	0	91,702	121%
Fund:	2,192,256	2,235,496	2,213,581	2,251,895	2,290,714	98%	2,298,140	0	2,298,140	100%
Grand Total:	2,192,256	2,235,496	2,213,581	2,251,895	2,290,714		2,298,140	0	2,298,140	

1000 GENERAL FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
410100 LEGISLATIVE SERVICES										
110 Salaries and Wages	19,200	19,200	19,200	19,200	19,200	100%	19,200	_____	19,200	100%
Mayor $400/month, Council members - $200/month										
140 Employer Contributions	2,130	1,989	1,884	1,952	1,952	100%	1,957	_____	1,957	100%
210 Office Supplies	33	35	97	101	200	51%	200	_____	200	100%
212 Small Equipment < $5,000	2,483		4,553		6,000	0%	6,000	_____	6,000	100%
sound and recording equip for chambers										
220 Operating Supplies	349	397	190	515	400	129%	500	_____	500	125%
flowers, flags, host meetings										
331 Legal Notices	346	830	616		800	0%	800	_____	800	100%
grant sponorships										
335 Membership & Dues	1,236	2,054	2,054	2,054	2,607	79%	2,107	_____	2,107	81%
MT League - $1407, MWED - $500, Taxpayers Assn $100, Chamber $100										
345 Phone & Fax			10		0	0%	_____	_____	0	0%
363 Office Maintenance/Agreem	450				450	0%	450	_____	450	100%
portion of sharp copies (with overruns)										
370 Travel & Lodging	10				0	0%	_____	_____	0	0%
380 Training & Certification	1,422	684	58	40	2,000	2%	2,000	_____	2,000	100%
League conference, ex officio member training, Mayor's academy										
390 Other Purchased Services	3,397	8,058	8,485	8,527	9,000	95%	9,000	_____	9,000	100%
support of non-profit bldg permits, including final 4 Habitat townhomes										
399 Other Contracted Services	5,200		9,087		38,000	0%	38,000	_____	38,000	100%
TIF Planning and Site Report										
Transportation planning, including sidewalk plan										
Not an election year - Local Govt commission election costs out of special revenue fund										
Account:	36,256	33,247	46,234	32,389	80,609	40%	80,214	0	80,214	100%
410131 Tree City Program (Tree Board)										
110 Salaries and Wages	5,949	6,297	6,487	5,707	6,754	84%	5,880	_____	5,880	87%
portion of parks and street crew wages for tree removal, trimming										
Required Level = $9,376										
120 Overtime	51	37	19	107	159	67%	62	_____	62	39%
140 Employer Contributions	1,280	1,315	1,451	1,351	1,581	85%	1,371	_____	1,371	87%

1000 GENERAL FUND

Account Object	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
180 Health Insurance	131	142	146	199	146	136%	1,637	_____	1,637	1121%
220 Operating Supplies	682	1,599			600	0%	600	_____	600	100%
saws and pruning tools										
335 Membership & Dues	30		30		30	0%	30	_____	30	100%
Tree City membership										
380 Training & Certification	41				500	0%	500	_____	500	100%
tree trimming (new personnel)										
390 Other Purchased Services	20,189	6,086	1,700		2,000	0%	2,000	_____	2,000	100%
removal of dangerous trees, contracted services										
Account:	28,353	15,476	9,833	7,364	11,770	63%	12,080	0	12,080	103%
410132 Arbor Day (Tree Board)										
220 Operating Supplies			104	589	0	***%	750	_____	750	*****%
grant funds - purchase trees and materials to plant										
390 Other Purchased Services	1,178	525	972	164	750	22%	_____	_____	0	0%
Account:	1,178	525	1,076	753	750	100%	750	0	750	100%
410360 CITY COURT										
110 Salaries and Wages	104,132	109,196	112,316	110,082	117,915	93%	121,169	_____	121,169	103%
.80 FTE Judge										
.90 FTE lead clerk										
1.0 - 1/2 time clerks, approx .5 each										
300 extra hours for sick/vac/holiday coverage .14 FTE										
Total 2.84 FTE										
140 Employer Contributions	17,046	17,699	18,451	19,498	20,345	96%	21,103	_____	21,103	104%
180 Health Insurance	9,256	9,485	8,269	5,837	5,837	100%	9,485	_____	9,485	162%
190 Deferred Comp	6,455	6,455	7,127	7,683	8,759	88%	6,454	_____	6,454	74%
210 Office Supplies	2,365	2,533	3,739	3,084	3,800	81%	3,800	_____	3,800	100%
212 Small Equipment < $5,000	1,300		3,449	360	1,100	33%	1,600	_____	1,600	145%
Laptop/computer upgrade - $1,000										
chairs 2/year = $600										
310 Postage & Freight	1,650	1,458	1,212	1,905	1,900	100%	1,900	_____	1,900	100%
320 Printing and Binding					0	0%	100	_____	100	*****%
330 Subscriptions & Books		320		372	600	62%	600	_____	600	100%

1000 GENERAL FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
335 Membership & Dues	425	425	425	425	555	77%	555		555	100%
MT Magistrate - $200 MT Justice - $35/clerk NJA - $250										
345 Phone & Fax	1,211	1,134	1,376	1,274	1,400	91%	1,400		1,400	100%
355 Data Processing Services				295	295	100%	295		295	100%
Soniclear contract - all other data processing paid out of 410580										
363 Office Maintenance/Agreem	430	511	554	502	600	84%	600		600	100%
copy machine - $396 plus overruns										
380 Training & Certification	2,717	4,067	3,158	2,463	4,000	62%	4,500		4,500	113%
390 Other Purchased Services	281	2,086	1,877	1,591	2,500	64%	3,000		3,000	120%
Includes $2,500 jurors, meals etc for trials physicals outside of MMIA wellness, flu shots Driver improvement record - $25 annual										
399 Other Contracted Services	337				2,550	0%	2,550		2,550	100%
$2,000 substitute judge chair cleaning $250 $300 interpreter/other										
Account:	147,605	155,369	161,953	155,371	172,156	90%	179,111	0	179,111	104%
410365 CITY COURT PROSECUTION										
212 Small Equipment < $5,000		635			0	0%			0	0%
350 Legal Services/Contract			32,248	32,697	33,041	99%	34,032		34,032	103%
399 Other Contracted Services			120		500	0%	500		500	100%
witness, expert testimony										
Account:		635	32,368	32,697	33,541	97%	34,532	0	34,532	103%
410400 ADMINISTRATIVE SERVICES										
110 Salaries and Wages	21,474	25,766	26,208	26,704	26,704	100%	27,381		27,381	103%
140 Employer Contributions	3,403	4,157	4,205	4,551	4,446	102%	4,613		4,613	104%
180 Health Insurance	3,833	88	87	108	87	124%	579		579	666%
190 Deferred Comp	58	1,392	1,392	1,373	1,392	99%	930		930	67%
210 Office Supplies	45	135			150	0%	50		50	33%
212 Small Equipment < $5,000		456			0	0%			0	0%

1000 GENERAL FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
231 Gas & Oil				32	200	16%	200		200	100%
fuel for city vehicle - travel to meetings										
335 Membership & Dues	88	138	188	188	754	25%	754		754	100%
Chamber $50, ICMA $544, 1/2 GFOA $80, GOSMA $100										
345 Phone & Fax	418	641	797	787	800	98%	800		800	100%
354 Engineering/Consulting			1,033		1,000	0%	1,000		1,000	100%
personnel										
361 Motor Vehicle M & R	44				0	0%			0	0%
380 Training & Certification	1,104	3,230	1,039	1,161	5,000	23%	5,000		5,000	100%
Annual League meeting (W. Yellowstone), GFOA or ICMA, downtown assn, other required, Legislative session 2015										
390 Other Purchased Services		80	123	66	400	17%	400		400	100%
mngr meetings, prizes for fitness program, flu shot, city physical										
Account:	30,467	36,083	35,072	34,970	40,933	85%	41,707	0	41,707	102%
410500 DEPT. OF FINANCE										
110 Salaries and Wages	62,039	55,199	67,862	64,464	75,036	86%	83,260		83,260	111%
f-t treasurer in 2015FY										
120 Overtime	649	309	225	808	952	85%	981		981	103%
140 Employer Contributions	10,375	8,920	10,939	10,728	12,873	83%	14,369		14,369	112%
180 Health Insurance	5,042	7,438	7,675	7,259	7,675	95%	10,432		10,432	136%
190 Deferred Comp	4,162	2,275	3,207	2,074	4,086	51%	4,070		4,070	100%
210 Office Supplies	2,172	2,634	2,805	3,035	2,800	108%	3,000		3,000	107%
212 Small Equipment < $5,000		395	342		400	0%	400		400	100%
chair										
220 Operating Supplies	185	16	252		100	0%	100		100	100%
231 Gas & Oil				32	0	***%			0	0%
310 Postage & Freight	784	891	1,936	2,633	3,000	88%	3,000		3,000	100%
added newsletters twice/year										
330 Subscriptions & Books	152	573	37	553	600	92%	600		600	100%
code										

1000 GENERAL FUND

Account Object	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
331 Legal Notices	1,020	2,216	1,046	629	2,500	25%	1,500	_____	1,500	60%
public hearings except planning										
335 Membership & Dues	415	210	340	210	800	26%	300	_____	300	38%
1/2 GFOA, SHRM, MMCTFOA										
345 Phone & Fax	1,326	1,259	1,836	1,883	1,900	99%	1,900	_____	1,900	100%
353 Audit	4,847	5,558	8,040	4,724	8,000	59%	5,000	_____	5,000	63%
2014 FY audit										
360 Maintenance & Repair	8	14	21	10	0	***%	_____	_____	0	0%
363 Office Maintenance/Agreem	19,964	18,929	10,921	11,723	15,000	78%	6,200	_____	6,200	41%
BMS maintenance fees - ACH (75) Check signer for payroll/acct = $25/each, 1/3 accounting - 676, 1/3 Budget prep - 270, 1/3 payroll - 475, 1/3 fixed assets - 575, bus license 716 (3256 total)										
Copiers maint agreement - $2400										
LY - purchased bus license program - $4000										
Etime - 504										
380 Training & Certification	864	1,322	271	1,277	5,000	26%	5,000	_____	5,000	100%
annual league, MMCTFOA, staff training										
390 Other Purchased Services	547	628	1,845	1,696	2,200	77%	2,000	_____	2,000	91%
shredding of documents, bank fees										
399 Other Contracted Services		2,519	56	253	1,000	25%	1,000	_____	1,000	100%
recording of resolutions, ordinances, other docs not land or utility related										
Account:	114,551	111,305	119,656	113,991	143,922	79%	143,112	0	143,112	99%
410580 Computer Systems & Programs										
210 Office Supplies	-9	133	10	190	150	127%	150	_____	150	100%
212 Small Equipment < $5,000	2,857	2,524	11,778	5,424	12,000	45%	7,500	_____	7,500	63%
computer replacement, incl misc parts										
345 Phone & Fax	623	571	1,148	758	1,200	63%	1,200	_____	1,200	100%
internet										
355 Data Processing Services	2,364	11,011	9,418	17,466	18,000	97%	15,000	_____	15,000	83%
Rescue marketing - webhosting - $540										
Virtual circuit $5,760										
server maintenance										
380 Training & Certification		24			0	0%	_____	_____	0	0%
Account:	5,835	14,263	22,354	23,838	31,350	76%	23,850	0	23,850	76%

1000 GENERAL FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
411000 PLANNING & ZONING										
110 Salaries and Wages	6,959	2,829	2,877	2,932	2,932	100%	3,006	_____	3,006	103%
3% city mnrg - administrator										
140 Employer Contributions	1,102	456	463	500	488	102%	506	_____	506	104%
180 Health Insurance	1,290	10	10	12	10	120%	64	_____	64	640%
190 Deferred Comp	6	153	153	151	153	99%	102	_____	102	67%
210 Office Supplies	196	175	228	140	225	62%	200	_____	200	89%
310 Postage & Freight	84	34	15	-12	250	-5%	250	_____	250	100%
331 Legal Notices	617	1,800	716	2,429	2,000	121%	2,500	_____	2,500	125%
plat, CUP hearings - more activity										
350 Legal Services/Contract	2,727	2,787	2,860	2,900	2,930	99%	3,020	_____	3,020	103%
363 Office Maintenance/Agreem	158	83	11		200	0%	200	_____	200	100%
portion of copier maint - overruns										
380 Training & Certification		51			500	0%	500	_____	500	100%
floodplain training										
390 Other Purchased Services	97	744	39	1,420	1,900	75%	1,000	_____	1,000	53%
recording fees on land documents, last year incl aerial photo contribution										
399 Other Contracted Services		16,432	12,502	14,345	16,500	87%	20,000	_____	20,000	121%
Sands Surveying - $1,400/month plus $70/hr for add'l services										
Account:	13,236	25,554	19,874	24,817	28,088	88%	31,348	0	31,348	112%
411100 LEGAL SERVICES										
330 Subscriptions & Books		320		340	400	85%	400	_____	400	100%
350 Legal Services/Contract	38,178	41,653	15,992	16,215	16,335	99%	16,825	_____	16,825	103%
351 Litigation Services	950	5,823	44,392	17,270	40,000	43%	40,000	_____	40,000	100%
Account:	39,128	47,796	60,384	33,825	56,735	60%	57,225	0	57,225	101%
411200 FACILITIES ADMINISTRATION										
110 Salaries and Wages	21,221	20,862	6,612	5,223	6,776	77%	6,224	_____	6,224	92%
% of PW Director for supervision, contracted janitorial services										
120 Overtime	33	26	25	28	26	108%	_____	_____	0	0%

1000 GENERAL FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
140 Employer Contributions	4,303	4,272	1,416	1,201	1,502	80%	1,371		1,371	91%
180 Health Insurance	10,858	4,418	2,226	644	2,265	28%	1,720		1,720	76%
190 Deferred Comp		1,734			0	0%			0	0%
210 Office Supplies	39	62	10		50	0%			0	0%
212 Small Equipment < $5,000 small items and tools	490	3,059	1,224	278	1,200	23%	1,000		1,000	83%
220 Operating Supplies	197	730	1,283	504	1,000	50%	1,000		1,000	100%
224 Janitorial/Cleaning Suppl	5,854	6,604	5,974	4,571	6,500	70%	6,000		6,000	92%
231 Gas & Oil mower, snow			182	79	0	***%	80		80	******%
240 Repair & Maintenance Supp	555	513	861	646	1,000	65%	1,000		1,000	100%
340 Utility Services garbage	1,208	1,342	1,402	1,459	1,600	91%	1,600		1,600	100%
341 Electric Utility	5,640	5,880	5,610	5,610	6,500	86%	6,000		6,000	92%
342 Water & Sewer	1,158	1,363	1,283	1,818	1,500	121%	2,000		2,000	133%
344 Gas Utility	5,357	3,616	4,330	5,677	6,000	95%	6,000		6,000	100%
345 Phone & Fax	241	248	260	241	300	80%	300		300	100%
354 Engineering/Consulting update HVAC in City hall					2,500	0%	2,500		2,500	100%
360 Maintenance & Repair	2,699	3,101	4,272	4,992	4,200	119%	5,000		5,000	119%
366 Building Maintenance & Re carpet replacement - mngr office - $1,800 carpet cleaning, chair cleaning - $1,500 repairs HVAC computer room - $4,500	9,440	7,321	46,497	23,205	54,000	43%	9,500		9,500	18%
380 Training & Certification boiler certification	55	115	35	35	200	18%	200		200	100%
390 Other Purchased Services lock maint	948	1,122	621	1,347	750	180%	750		750	100%
399 Other Contracted Services Contract w/Complete Restoration - $40,000	1,592	984	29,601	36,693	33,000	111%	40,000		40,000	121%

1000 GENERAL FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
930 New Improvements/Misc.			14,372		15,000	0%	15,000	_____	15,000	100%
City Hall alarm system-per Fire Inspection										
Account:	71,888	67,372	128,096	94,251	145,869	65%	107,245	0	107,245	74%
411800 Employee Asst Program & Flex Plan										
399 Other Contracted Services	786	1,127	1,724	712	1,800	40%	1,800	_____	1,800	100%
Flex annual fee and admin services $800										
EAP, including firemen, annual contract $1,500 - $900 General										
Chemnet annual fee $60										
Account:	786	1,127	1,724	712	1,800	40%	1,800	0	1,800	100%
420100 LAW ENFORCEMENT SERVICES										
110 Salaries and Wages	417,930	418,194	420,933	443,704	464,072	96%	483,044	_____	483,044	104%
10.0 FTE										
120 Overtime	28,085	28,530	53,233	26,114	43,680	60%	36,600	_____	36,600	84%
121 Overtime - STEP	10,234	12,206	7,419	14,181	10,800	131%	12,420	_____	12,420	115%
matches w/grant revenue										
123 Overtime - AET	2,012	3,164	1,965	548	2,160	25%	2,484	_____	2,484	115%
matches revenue - reimb only										
140 Employer Contributions	84,157	83,370	82,453	94,161	100,064	94%	104,116	_____	104,116	104%
145 Police-State Contribution	109,605	108,654	105,340	114,781	136,298	84%	116,476	_____	116,476	85%
29.37% Police wages, does not include OT Police regular wages										
= $396,579										
180 Health Insurance	79,568	90,673	79,833	92,974	87,530	106%	94,826	_____	94,826	108%
190 Deferred Comp	9,840	9,840	11,685	15,170	14,760	103%	14,760	_____	14,760	100%
200 Supplies		21			0	0%	_____	_____	0	0%
210 Office Supplies	3,357	3,812	4,687	2,435	4,500	54%	4,500	_____	4,500	100%
incl $500 ticket set up and $1,200 paper cost for Digiticket										
212 Small Equipment < $5,000	9,730	16,230	1,582	2,707	8,000	34%	11,400	_____	11,400	143%
Digiticket - $4,086 hardware, $3,250 training = $7336										
Taser upgrades - $4,000										
220 Operating Supplies	8,144	5,764	7,390	3,072	8,000	38%	5,000	_____	5,000	63%
224 Janitorial/Cleaning Suppl		23			0	0%	_____	_____	0	0%
226 Clothing/Uniforms	1,515		3,372	3,193	4,500	71%	2,200	_____	2,200	49%
vest replacement 2/year - $750/ each = $1,500 uniform allowance in payroll for										
all officers										

1000 GENERAL FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
231 Gas & Oil	20,128	22,070	19,799	21,742	22,000	99%	22,000	_____	22,000	100%
232 Vehicle Parts	606	1,216	636	271	1,200	23%	1,000	_____	1,000	83%
240 Repair & Maintenance Supp	-39			71	200	36%	200	_____	200	100%
300 Purchased Services				50	0	***%	_____	_____	0	0%
310 Postage & Freight	472	666	233	492	700	70%	600	_____	600	86%
320 Printing and Binding less printing with digiticket	1,512	245	169	300	1,000	30%	400	_____	400	40%
335 Membership & Dues NASRO - $40/each IACP - $120 MT Assoc of Chiefs - $60 NV Sportsman - $85 NW Shooter - $800 Leads online (or similar) $1,000	260	260	260	980	2,085	47%	2,085	_____	2,085	100%
338 Meals for Prisoners	10	5	10	38	50	76%	50	_____	50	100%
341 Electric Utility brown shed	424	446	479	504	500	101%	500	_____	500	100%
344 Gas Utility brown shed	292	256	301	325	325	100%	325	_____	325	100%
345 Phone & Fax	13,008	11,771	12,636	12,775	14,000	91%	14,000	_____	14,000	100%
355 Data Processing Services Digiticket - $13,650 - intial set up, licenses and training $9800 and $3250) plus $600 hosting fee Virtual circuit - $1920 Net motion - $2,000 Univision $275/qtr	2,246	6,353	2,829	10,729	5,500	195%	18,700	_____	18,700	340%
360 Maintenance & Repair copier, intoxilizer, heating contract w/Carson Bros	1,304		430	697	1,000	70%	1,000	_____	1,000	100%
361 Motor Vehicle M & R tires, etc	5,917	6,335	3,369	2,540	8,000	32%	8,000	_____	8,000	100%
363 Office Maintenance/Agreem ITSD - $6840 CSD annual billing - $1,900	8,720	5,368	7,864	5,543	10,000	55%	8,800	_____	8,800	88%
380 Training & Certification min 40 hours per officer	4,022	6,070	2,529	3,482	15,000	23%	10,000	_____	10,000	67%

1000 GENERAL FUND

Account Object	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
390 Other Purchased Services	6,103	1,291	4,339	3,471	4,400	79%	4,400	_____	4,400	100%
exam investigation, flu shots, photo processing, etc										
399 Other Contracted Services	4,130	2,714	3,893	1,647	4,000	41%	4,000	_____	4,000	100%
labor contract, add'l services										
Account:	833,292	845,547	839,668	878,697	974,324	90%	983,886	0	983,886	101%
420160 COMMUNICATIONS/DISPATCH										
399 Other Contracted Services	92,701	104,260	106,343	108,470	108,470	100%	113,369	_____	113,369	105%
4.52% increase										
Account:	92,701	104,260	106,343	108,470	108,470	100%	113,369	0	113,369	105%
420180 Other Law Enforcement Activities - OJP Grant										
212 Small Equipment < $5,000			10,017		0	0%	_____	_____	0	0%
Account:			10,017		0	***%	0	0	0	0%
420400 FIRE PROTECTION & CONTROL										
110 Salaries and Wages	50,174	55,660	57,814	59,116	59,116	100%	60,940	_____	60,940	103%
3% increase										
140 Employer Contributions	10,660	11,392	11,868	12,603	12,681	99%	13,067	_____	13,067	103%
includes $600 volunteer work comp										
146 Fire-State Contribution	16,989	17,883	18,853	19,171	19,278	99%	19,857	_____	19,857	103%
32.61% of salary = 19,857										
180 Health Insurance	12,186	7,105	7,212	7,296	7,296	100%	7,296	_____	7,296	100%
210 Office Supplies	224	566	315	942	350	269%	500	_____	500	143%
212 Small Equipment < $5,000	12,417	13,552	7,983	5,941	10,600	56%	6,300	_____	6,300	59%
generator (last year)										
Hose roller $600, FDC Knox plug cover - 175, Hazmat/Abs spill control $2,500,										
Hydrant gate valves, intake valves, etc - $2050, New mobile radios for base										
stations (2) - 4934 - subject to $6,300 budget authority										
220 Operating Supplies	9,749	9,340	4,886	3,934	5,100	77%	5,000	_____	5,000	98%
incl hose										
224 Janitorial/Cleaning Suppl	83	126		136	0	***%	_____	_____	0	0%
226 Clothing/Uniforms	6,967	8,031	6,053	2,427	6,000	40%	6,000	_____	6,000	100%
2 sets turnouts										
231 Gas & Oil	4,739	4,902	4,053	5,158	4,500	115%	5,100	_____	5,100	113%

1000 GENERAL FUND

Account Object	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
232 Vehicle Parts	547	84	945	173	1,000	17%	1,000	_____	1,000	100%
240 Repair & Maintenance Supp	1,546	651	800	360	1,000	36%	1,000	_____	1,000	100%
310 Postage & Freight	78	76	90	61	150	41%	100	_____	100	67%
330 Subscriptions & Books code book updates	10	395	513	186	400	47%	400	_____	400	100%
335 Membership & Dues NFPA, MT State Fire chiefs	200	200	215	260	215	121%	260	_____	260	121%
341 Electric Utility rural hall - will add wtr supply beginning in Sept/Oct - est to double	2,157	2,203	2,101	2,299	2,400	96%	3,900	_____	3,900	163%
342 Water & Sewer	309	336	337	326	350	93%	350	_____	350	100%
344 Gas Utility rural - propane increased $1,000 to $4,300	7,609	5,731	6,046	8,290	7,000	118%	8,200	_____	8,200	117%
345 Phone & Fax	3,374	2,969	4,002	3,841	4,020	96%	4,020	_____	4,020	100%
355 Data Processing Services	450	97	142	364	500	73%	500	_____	500	100%
360 Maintenance & Repair	1,601	2,467	2,299	3,495	2,500	140%	2,500	_____	2,500	100%
361 Motor Vehicle M & R 6 large app and 4 small app, on 3 each year EVT checks ($800/each)	4,754	3,679	4,524	4,619	4,800	96%	7,200	_____	7,200	150%
366 Building Maintenance & Re Simplex Grinell sprinkler/inspection Carson Bros contract Kenco Security contract	1,303	1,466	3,741	711	2,000	36%	1,000	_____	1,000	50%
380 Training & Certification Driving training $1,500 Code training and misc training $1,500	2,270	2,631	3,028	2,447	3,000	82%	3,000	_____	3,000	100%
390 Other Purchased Services physicals, fit tests, immunizations	2,323	2,420	1,667	2,123	2,500	85%	2,000	_____	2,000	80%
394 Sampling & Testing pump testing, SCBA flow tests, Fire ext service, hose testing (3400) SCBA compressor 1290	40	2,250	691	3,525	6,500	54%	7,300	_____	7,300	112%
399 Other Contracted Services Rural - snow removal - $1,500 Rural - mowing - etc 800	1,270	957	924	1,260	4,900	26%	2,300	_____	2,300	47%

1000 GENERAL FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
940 New Machinery & Equipmen	17,810		5,010		0	0%			0	0%
Account:	171,839	157,169	156,112	151,064	168,156	90%	169,090	0	169,090	101%
420410 FEMA Fire Equipment Grant										
380 Training & Certification	9,898				0	0%			0	0%
940 New Machinery & Equipmen		69,392			0	0%			0	0%
Account:	9,898	69,392			0	***%	0	0	0	0%
420730 Emergency Medical Services										
212 Small Equipment < $5,000		5,828		1,910	3,900	49%	2,312		2,312	59%
$2,406 - as of June 2014 thru Dec 2014										
220 Operating Supplies	93	204	252	1,179	300	393%	1,000		1,000	333%
226 Clothing/Uniforms		325			0	0%			0	0%
380 Training & Certification	650	912	959	1,504	1,000	150%	1,500		1,500	150%
Account:	743	7,269	1,211	4,593	5,200	88%	4,812	0	4,812	93%
430200 ROAD & STREET SERVICES										
220 Operating Supplies			1,055		0	0%			0	0%
399 Other Contracted Services				1,950	0	***%			0	0%
930 New Improvements/Misc.			46,740	11,515	45,000	26%	20,000		20,000	44%
flashing beacons - 3 intersections										
Account:			47,795	13,465	45,000	30%	20,000	0	20,000	44%
430230 Road and Street Contruction										
950 City Construction					0	0%	235,000		235,000	*****%
storm drainage on Hilltop $80,000 - 100,000)										
sidewalk on Railroad St per est $112,000 (subject to bid, Davis Bacon wages -										
increased 20% - $135,000										
Account:					0	***%	235,000	0	235,000	*****%
430400 Transit Systems										
300 Purchased Services	5,500	5,500	5,500	5,500	5,500	100%	5,500		5,500	100%
Account:	5,500	5,500	5,500	5,500	5,500	100%	5,500	0	5,500	100%
431100 WEED CONTROL										
220 Operating Supplies	178	90	234		2,000	0%	500		500	25%

1000 GENERAL FUND

Account Object	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
300 Purchased Services			1,460	60	1,000	6%	500	_____	500	50%
contract weed removal										
Account:	178	90	1,694	60	3,000	2%	1,000	0	1,000	33%
431200 Flood Control-High Hazard Dam										
110 Salaries and Wages	2,984	1,788	1,838	1,404	1,884	75%	1,792	_____	1,792	95%
120 Overtime					1	0%	_____	_____	0	0%
140 Employer Contributions	528	367	386	322	418	77%	395	_____	395	94%
180 Health Insurance					0	0%	500	_____	500	******%
220 Operating Supplies	27			245	0	***%	_____	_____	0	0%
380 Training & Certification		78			100	0%	100	_____	100	100%
Account:	3,539	2,233	2,224	1,971	2,403	82%	2,787	0	2,787	116%
440600 ANIMAL CONTROL SERVICES										
300 Purchased Services	4,250	4,250	4,250	4,250	4,250	100%	4,250	_____	4,250	100%
contract w/FC sheriff office										
Account:	4,250	4,250	4,250	4,250	4,250	100%	4,250	0	4,250	100%
460400 PARK & RECREATION SERVICES										
110 Salaries and Wages	31,632	36,141	39,797	35,508	42,833	83%	37,802	_____	37,802	88%
includes 2 park workers April - Oct										
2% st crew, 4% st lead										
120 Overtime		24			596	0%	544	_____	544	91%
140 Employer Contributions	6,044	6,566	7,083	7,098	9,145	78%	8,637	_____	8,637	94%
180 Health Insurance	870	917	953	198	953	21%	2,276	_____	2,276	239%
200 Supplies			15		0	0%	_____	_____	0	0%
210 Office Supplies	6	62	8		0	0%	_____	_____	0	0%
212 Small Equipment < $5,000	240	404	8,656	2,220	7,200	31%	3,000	_____	3,000	42%
mower, misc hand tools										
220 Operating Supplies	1,620	861	1,844	7,741	2,500	310%	2,500	_____	2,500	100%
LY included $3698 for Rivers Edge Eagle scout project, not originally planned in										
budget, rec'd Plum Creek check for $3,600										

1000 GENERAL FUND

Account Object	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
221 Chemicals	691	1,838	322	1,380	1,500	92%	1,500	_____	1,500	100%
park weed chemicals and fertilizer										
224 Janitorial/Cleaning Suppl	635	504	206	1,699	600	283%	1,000	_____	1,000	167%
225 Recreation Supplies	1,980	5,440	1,432	2,274	5,000	45%	5,000	_____	5,000	100%
picnic tables, grass seed, benches										
226 Clothing/Uniforms	76		214	137	100	137%	150	_____	150	150%
hard hats, vests										
231 Gas & Oil	1,475	2,550	2,805	3,277	2,900	113%	3,300	_____	3,300	114%
232 Vehicle Parts	257	664		444	500	89%	500	_____	500	100%
240 Repair & Maintenance Supp	1,567	2,834	1,525	4,915	4,000	123%	4,000	_____	4,000	100%
fence, misc equipment										
310 Postage & Freight			18		0	0%	_____	_____	0	0%
340 Utility Services	203	299	424	530	430	123%	600	_____	600	140%
garbage										
341 Electric Utility	3,916	3,494	3,831	3,523	4,200	84%	4,000	_____	4,000	95%
342 Water & Sewer	5,656	8,739	6,592	7,534	9,000	84%	9,000	_____	9,000	100%
345 Phone & Fax	191	276	272	225	300	75%	300	_____	300	100%
354 Engineering/Consulting					1,000	0%	1,800	_____	1,800	180%
Welcome park planning - $1,200										
Nucleus Ave park area - $600										
360 Maintenance & Repair	624	730	2,432	4,860	0	***%	2,500	_____	2,500	*****%
361 Motor Vehicle M & R	1,746	1,869	360	218	1,500	15%	600	_____	600	40%
366 Building Maintenance & Re		3,831		84	4,000	2%	4,000	_____	4,000	100%
380 Training & Certification	60	60	100	121	350	35%	350	_____	350	100%
weed spraying certification										
390 Other Purchased Services	907	351	147	960	2,000	48%	1,000	_____	1,000	50%
LY - Beaver removal										
397 Equipment Rental	183			680	0	***%	_____	_____	0	0%
399 Other Contracted Services	7,601	9,853	7,885	27,802	57,500	48%	55,000	_____	55,000	96%
FC Recreation - $6,000										
Welcome Park dev - $25,000										
Shay loco painting - $3,000										

1000 GENERAL FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
porta-potty rental $5,000										
1 Acre dog park $10,000										
450 Raw Materials, Misc.		414			0	0%	_____	_____	0	0%
452 Gravel and Sand				975	2,500	39%	1,500	_____	1,500	60%
chips for playgrounds										
930 New Improvements/Misc.		6,667	28,048		0	0%	_____	_____	0	0%
940 New Machinery & Equipmen		6,500			3,750	0%	3,750	_____	3,750	100%
1/4 air compressor ($15,000)										
Account:	68,180	101,888	114,969	114,403	164,357	70%	154,609	0	154,609	94%
460445 SWIMMING POOL										
110 Salaries and Wages	29,056	31,392	32,630	31,524	39,767	79%	38,386	_____	38,386	97%
incl 1% hours for ML/Water dept for 3 mos maint.										
120 Overtime	1,066	1,047	929	1,007	1,181	85%	2,012	_____	2,012	170%
140 Employer Contributions	5,134	5,306	5,484	5,599	7,123	79%	7,017	_____	7,017	99%
180 Health Insurance					0	0%	334	_____	334	*****%
prorated ins - ML 2% allocated to Pool										
210 Office Supplies		131	127	266	250	106%	275	_____	275	110%
212 Small Equipment < $5,000			1,406	580	2,000	29%	2,000	_____	2,000	100%
220 Operating Supplies	1,620	1,357	1,675	802	2,000	40%	2,000	_____	2,000	100%
221 Chemicals	3,855	5,928	8,431	4,843	8,000	61%	7,000	_____	7,000	88%
224 Janitorial/Cleaning Suppl	605	12	860	379	800	47%	600	_____	600	75%
225 Recreation Supplies					0	0%	1,500	_____	1,500	*****%
BB hoops										
226 Clothing/Uniforms	259	271	295	240	400	60%	400	_____	400	100%
240 Repair & Maintenance Supp	2,438	1,254	3,665	1,661	2,500	66%	2,500	_____	2,500	100%
Pool vendor recommending replacement of all gutter - $9,800 - $10,800 - replaced tarps - $9,500, will purchase box of 10-12 @$28/each, replace as needed, not ordering $10,000 worth of gutter replacement										
310 Postage & Freight		178			0	0%	_____	_____	0	0%
335 Membership & Dues	200	200		200	200	100%	200	_____	200	100%
red cross										

1000 GENERAL FUND

Account Object	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
340 Utility Services		142	161	236	180	131%	250	_____	250	139%
garbage (increased w/farmers market)										
341 Electric Utility	1,898	2,061	2,244	2,207	2,500	88%	2,500	_____	2,500	100%
342 Water & Sewer	2,055	2,145	3,290	2,814	3,300	85%	3,300	_____	3,300	100%
344 Gas Utility	8,628	10,036	7,884	7,271	9,000	81%	8,500	_____	8,500	94%
345 Phone & Fax	178	145	345	237	400	59%	300	_____	300	75%
360 Maintenance & Repair	419	1,490	22,053	257	3,000	9%	5,000	_____	5,000	167%
boiler parts $2,000										
Gutter replacement $9,800 - $10,800 (not completing in the 2015 FY - see 240										
366 Building Maintenance & Re	767	11,282	731		2,000	0%	2,000	_____	2,000	100%
380 Training & Certification	300	140	255	229	300	76%	300	_____	300	100%
390 Other Purchased Services	306	3,870	909	31	300	10%	100	_____	100	33%
399 Other Contracted Services	655	390			0	0%	_____	_____	0	0%
940 New Machinery & Equipmen			7,125		10,000	0%	10,000	_____	10,000	100%
tarps										
Account:	59,439	78,777	100,499	60,383	95,201	63%	96,474	0	96,474	101%
490500 Other Debt Service Payments										
610 Principal			5,492	10,970	10,970	100%	11,108	_____	11,108	101%
Fire Truck - city share - 4115,365 orig. 8/31/2012										
Aug - $5,541.19										
Feb - $5,565.95										
620 Interest			662	1,071	1,072	100%	962	_____	962	90%
Fire truck - Feb 2014 rate set at 1.0%										
Aug - 490.45										
Feb - 470.65										
Account:			6,154	12,041	12,042	100%	12,070	0	12,070	100%
510100 SPECIAL ASSESSMENTS										
540 Special Assessments	8,708	9,811	9,767	9,723	9,800	99%	9,800	_____	9,800	100%
Account:	8,708	9,811	9,767	9,723	9,800	99%	9,800	0	9,800	100%
510300 ORDINANCE CODIFICATION/CONSULTANTS										
300 Purchased Services	2,360				0	0%	6,500	_____	6,500	******%
contracting completion in 2015FY										
Account:	2,360				0	***%	6,500	0	6,500	******%

1000 GENERAL FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
510330 Comprehensive Liability Insurance										
510 Insurance	56,909	52,917	58,878	50,276	50,700	99%	54,042	_____	54,042	107%
14-15 Property Program - $13,382										
14-15 Liab program - $40,660 (mod factor from .94 to 1.07)										
519 Deductible Reserve/Small	5,255	3,054	2,920	2,913	5,000	58%	5,000	_____	5,000	100%
Account:	62,164	55,971	61,798	53,189	55,700	95%	59,042	0	59,042	106%
510620 TERMINATION COSTS										
100 Personal Services					50,000	0%	50,000	_____	50,000	100%
170 Employee Incentive Progra		277		40	500	8%	500	_____	500	100%
Account:		277		40	50,500	0%	50,500	0	50,500	100%
521000 INTERFUND OPERATING TRANSFERS OUT										
820 Transfers to Other Funds	241,753	243,500	210,766	189,161	189,628	100%	122,814	_____	122,814	65%
Funds remaining to balance budget based on projects in GF typically transfer $200,000										
Account:	241,753	243,500	210,766	189,161	189,628	100%	122,814	0	122,814	65%
521239 Transfer to Building Code Enf										
820 Transfers to Other Funds					8,981	0%	_____	_____	0	0%
LY budgeted to transfer to Building Code due to shortage of cash, due to increase in bldg permit activity, did not have to transfer and have sufficient cash in Fund 2394 for 2015FY										
Account:					8,981	0%	0	0	0	0%
Fund:	2,053,827	2,194,686	2,317,391	2,161,988	2,650,035	82%	2,764,477	0	2,764,477	104% %
Grand Total:	2,053,827	2,194,686	2,317,391	2,161,988	2,650,035		2,764,477	0	2,764,477	

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2015

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.

CITY OF COLUMBIA FALLS
Summary of Appropriations by Fund and Object
For the Year: 2014 - 2015
For Funds 2000 - 2999

Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2350 Local Government Review			6,000			6,000
2372 PERMISSIVE MEDICAL LEVY					122,730	122,730
2394 BUILDING CODE ENFORCEMENT FUND		13,568	55,155			71,444
2400 SPECIAL LIGHTING DISTRICT FUND			58,430			58,430
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND		210,232	105,050	27,900		387,408
2700 CEDAR CREEK TRUST				34,800		34,800
2820 GAS TAX FUND			149,121	30,000		179,121
2917 CRIME VICTIMS ASSISTANCE FUND			5,000			5,000
2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM						270,000
2942 CDBG-EC DEV GRANT FUND			13,170			13,170
Total:		223,800	391,926	92,700	122,730	1,148,103

2350 Local Government Review

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
310000 TAXES										
311010 Real Property Taxes					0	0%	6,000	_____	6,000	*****%
per resolution approved by voters - $12,000 total, 2 year process, first year - commission training and one election (Nov 2014)										
Group:					0	0%	6,000	0	6,000	*****%
Fund:					0	0%	6,000	0	6,000	*****%

2350 Local Government Review

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
410130 Committees and Special Bodies										
380 Training & Certification					0	0%	2,000	_____	2,000	*****%
mandatory training for 3 member commission Dec 7th and 8th Bozeman										
390 Other Purchased Services					0	0%	4,000	_____	4,000	*****%
Election - Nov 2014 commission members - next election Nov 2016										
Account:					0	***%	6,000	0	6,000	*****%
Fund:					0	0%	6,000	0	6,000	*****%
										%

2372 PERMISSIVE MEDICAL LEVY

Account	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
310000 TAXES										
311010 Real Property Taxes	101,141	94,128	87,949	78,125	80,583	97%	121,284	_____	121,284	150%
Subject to max levy $122,141.71 actual = 18.109 mills increase of 6.027 mills										
311020 Personal Property Taxes	3,513	2,664	1,879	1,554	0	***%	_____	_____	0	0%
311030 Motor Vehicle Taxes	88	26	53	827	0	***%	_____	_____	0	0%
312000 Penalty & Interest on	716	1,188	540	252	0	***%	_____	_____	0	0%
Group:	105,458	98,006	90,421	80,758	80,583	100%	121,284	0	121,284	150%
330000 INTERGOVERNMENTAL REVENUES										
335210 PPTAX HB20 - SB417		501			0	0%	_____	_____	0	0%
335230 State Entitlement					0	0%	1,166	_____	1,166	*****%
Class 8 and Class 12 property adjustments - passed through Flathead County separate from other city mills, based on 12.08 mills 2014FY										
Group:		501			0	0%	1,166	0	1,166	*****%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings		96	107	104	0	***%	_____	_____	0	0%
Group:		96	107	104	0	***%	0	0	0	0%
Fund:	105,458	98,603	90,528	80,862	80,583	100%	122,450	0	122,450	151%

2372 PERMISSIVE MEDICAL LEVY

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
521000 INTERFUND OPERATING TRANSFERS OUT										
820 Transfers to Other Funds	96,551	97,659	89,057	93,115	93,115	100%	122,730	_____	122,730	132%
General Fund - $91,702										
St Maint Fund - $31,028										
Account:	96,551	97,659	89,057	93,115	93,115	100%	122,730	0	122,730	132%
Fund:	96,551	97,659	89,057	93,115	93,115	100%	122,730	0	122,730	132%
										%

2394 BUILDING CODE ENFORCEMENT FUND

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
320000 LICENSES AND PERMITS										
323010 Building Permits	21,270	21,429	22,063	57,802	89,236	65%	45,000	_____	45,000	50%
323012 Plumbing/Mechanical	3,724	9,484	4,730	10,042	5,000	201%	8,500	_____	8,500	170%
323013 Signs & Demolition	190	420	410	1,536	400	384%	800	_____	800	200%
323014 Building Plan Review Fees	10,397	12,894	9,679	26,884	9,800	274%	20,000	_____	20,000	204%
323020 Electrical Permits	4,072	5,713	5,952	10,690	5,658	189%	8,400	_____	8,400	148%
Group:	39,653	49,940	42,834	106,954	110,094	97%	82,700	0	82,700	75%
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	58	0	***%	_____	_____	0	0%
Group:		31	38	58	0	***%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating					8,981	0%	_____	_____	0	0%
Group:					8,981	0%	0	0	0	0%
Fund:	39,667	49,971	42,872	107,012	119,075	90%	82,700	0	82,700	69%

2394 BUILDING CODE ENFORCEMENT FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
420500 PROTECTIVE INSPECTIONS										
210 Office Supplies	281	94	211	120	250	48%	200	_____	200	80%
220 Operating Supplies		1			0	0%	_____	_____	0	0%
330 Subscriptions & Books	727		76	304	300	101%	300	_____	300	100%
335 Membership & Dues	100	125			125	0%	125	_____	125	100%
341 Electric Utility	200				0	0%	_____	_____	0	0%
345 Phone & Fax	119	20			0	0%	_____	_____	0	0%
350 Legal Services/Contract	2,727	2,787			0	0%	_____	_____	0	0%
paid out of General Fund - will charge 2394 for direct cases only										
353 Audit	950	950	565	1,695	1,400	121%	895	_____	895	64%
fy 2015										
355 Data Processing Services			125		0	0%	_____	_____	0	0%
363 Office Maintenance/Agreem	90				0	0%	_____	_____	0	0%
398 Bldg Inspection Svcs	25,131	31,843	35,659	70,577	77,600	91%	53,235	_____	53,235	69%
65% of Bldg permit revenues ($81,900)- min. 2,000/month										
399 Other Contracted Services	334	172	159	433	0	***%	400	_____	400	*****%
education fee .005										
Account:	30,659	35,992	36,795	73,129	79,675	92%	55,155	0	55,155	69%
420510 Administration										
110 Salaries and Wages	8,287	8,979	9,632	11,075	11,113	100%	11,373	_____	11,373	102%
120 Overtime	63	26	62	299	248	121%	256	_____	256	103%
140 Employer Contributions	1,345	1,456	1,562	1,908	1,898	101%	1,939	_____	1,939	102%
180 Health Insurance	1,557	1,080	1,107	1,189	1,107	107%	2,125	_____	2,125	192%
190 Deferred Comp	43	201	201	198	201	99%	134	_____	134	67%
Account:	11,295	11,742	12,564	14,669	14,567	101%	15,827	0	15,827	109%
510330 Comprehensive Liability Insurance										
510 Insurance	710	-444	430	363	364	100%	462	_____	462	127%
2014-15 Liab program, mod factor from .94 to 1.07 (based on 13-14 wages)										
Account:	710	-444	430	363	364	100%	462	0	462	127%

2394 BUILDING CODE ENFORCEMENT FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
Fund:	42,664	47,290	49,789	88,161	94,606	93%	71,444	0	71,444	76%
										%

2400 SPECIAL LIGHTING DISTRICT FUND

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	660	1,224	1,198	896	0	***%	_____	_____	0	0%
363010 Maintenance Assessments	39,808	41,450	40,977	40,613	40,000	102%	40,000	_____	40,000	100%
363040 Penalty & Interest	373	646	261	146	100	146%	100	_____	100	100%
Group:	40,841	43,320	42,436	41,655	40,100	104%	40,100	0	40,100	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	85	103	118	134	75	179%	100	_____	100	133%
Group:	85	103	118	134	75	179%	100	0	100	133%
Fund:	40,926	43,423	42,554	41,789	40,175	104%	40,200	0	40,200	100%

2400 SPECIAL LIGHTING DISTRICT FUND

Account Object	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
430200 ROAD & STREET SERVICES										
240 Repair & Maintenance Supp	2,996	2,162	86		7,500	0%	7,251	_____	7,251	97%
341 Electric Utility	32,853	32,960	33,230	34,771	38,000	92%	38,000	_____	38,000	100%
354 Engineering/Consulting					0	0%	500	_____	500	*****%
fee to FEC for advance engineering, payable before project is planned										
360 Maintenance & Repair	5,127	3,464	1,730		7,500	0%	7,500	_____	7,500	100%
363 Office Maintenance/Agreem				427	430	99%	679	_____	679	158%
SAM software fee 1/2 - 679										
399 Other Contracted Services			1,505	551	4,500	12%	4,500	_____	4,500	100%
new light installation - HWY and 3rd Ave E (if approved)										
Account:	40,976	38,586	36,551	35,749	57,930	62%	58,430	0	58,430	101%
Fund:	40,976	38,586	36,551	35,749	57,930	62%	58,430	0	58,430	101%
										%

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
330000 INTERGOVERNMENTAL REVENUES										
331052 MDOT-MACI EQUIPMENT GRANT		182,714			0	0%			0	0%
Group:		182,714			0	0%	0	0	0	0%
340000 CHARGES FOR SERVICES										
343011 Street Repair Charges		332	1,136	420	0	***%			0	0%
343015 Public Works Billing -		1,243	4,581		0	0%			0	0%
346000 Street Excavation Permits	850	650	350	300	350	86%	300		300	85%
Group:	850	2,225	6,067	720	350	206%	300	0	300	85%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	1,207	187	35	48	0	***%			0	0%
363010 Maintenance Assessments	299,437	306,277	309,230	302,211	301,000	100%	301,000		301,000	100%
363040 Penalty & Interest	1,883	3,516	1,926	863	1,000	86%	700		700	70%
Group:	302,527	309,980	311,191	303,122	302,000	100%	301,700	0	301,700	99%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	1,068	578	536	666	500	133%	500		500	100%
Group:	1,068	578	536	666	500	133%	500	0	500	100%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	16,657	16,693	17,522	17,523	17,523	100%	31,028		31,028	177%
Trans in from PML - $31,028 (new employees all taking ins)										
Group:	16,657	16,693	17,522	17,523	17,523	100%	31,028	0	31,028	177%
Fund:	321,102	512,190	335,316	322,031	320,373	101%	333,528	0	333,528	104%

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account Object	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
430200 ROAD & STREET SERVICES										
110 Salaries and Wages	107,959	109,868	113,332	129,027	117,089	110%	139,218	_____	139,218	119%
add'l 1600 hours FTE - 800 for snowplowing paths/sidewalks,etc begin w/2015FY - allocated hours to Sewer for Sewer main cleaning, parks and trees										
120 Overtime	2,499	1,813	950	5,256	6,701	78%	2,846	_____	2,846	42%
140 Employer Contributions	23,573	23,677	24,586	31,657	29,704	107%	34,129	_____	34,129	115%
180 Health Insurance	19,410	20,098	20,758	23,359	20,758	113%	38,609	_____	38,609	186%
based on current employees										
190 Deferred Comp	4,632	4,632	4,632	3,860	4,632	83%	_____	_____	0	0%
200 Supplies			75		0	0%	_____	_____	0	0%
210 Office Supplies	15	178	141	285	200	143%	200	_____	200	100%
212 Small Equipment < $5,000	144	12,284	7,260	831	1,000	83%	2,500	_____	2,500	250%
Generator $1,500 misc tools										
220 Operating Supplies	4,800	4,104	3,280	3,583	5,000	72%	5,000	_____	5,000	100%
street paint										
221 Chemicals	1,566	10,494	2,430	2,129	5,000	43%	5,000	_____	5,000	100%
de icer and ice slice										
224 Janitorial/Cleaning Suppl	160	645	94	545	300	182%	300	_____	300	100%
226 Clothing/Uniforms			364	502	375	134%	500	_____	500	133%
safety vests, clothing allow in payroll										
231 Gas & Oil	21,417	17,382	15,429	20,565	22,000	93%	22,000	_____	22,000	100%
232 Vehicle Parts	10,060	3,372	3,826	10,484	7,500	140%	10,000	_____	10,000	133%
incl tires for trailblazer and ditch mower										
240 Repair & Maintenance Supp	2,583	2,681	5,315	3,849	3,000	128%	3,500	_____	3,500	117%
242 Sign Parts and Supplies	2,786	3,914	6,745	3,098	6,500	48%	6,500	_____	6,500	100%
243 Traffic Signal Supplies	468				0	0%	_____	_____	0	0%
310 Postage & Freight		41			0	0%	_____	_____	0	0%
311 Trucking	3,520	6,640	1,320		3,000	0%	_____	_____	0	0%
n/a										

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account Object	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
318 U-DIG Services	314	237	261	274	350	78%	300		300	86%
335 Membership & Dues	47	249	55		195	0%			0	0%
340 Utility Services	1,869	2,075	2,142	2,216	2,300	96%	2,300		2,300	100%
garbage										
341 Electric Utility	1,653	1,718	1,962	2,139	2,000	107%	2,200		2,200	110%
342 Water & Sewer	945	660	1,029	831	1,200	69%	1,000		1,000	83%
344 Gas Utility	4,737	3,619	2,914	3,242	4,000	81%	3,500		3,500	88%
345 Phone & Fax	1,245	1,216	1,406	1,332	1,500	89%	1,500		1,500	100%
354 Engineering/Consulting			800		2,500	0%	12,000		12,000	480%
surveying, project planning - 2,500										
RPA General contract $20,000 - 1/3 St - $7500										
RPA - Survey control - $6,100 - 1/3 St - $2000										
355 Data Processing Services	900	1,333	1,337	1,417	1,500	94%	1,500		1,500	100%
set up street shop on internet										
360 Maintenance & Repair	3,183	9,801	3,382	871	3,000	29%	2,500		2,500	83%
361 Motor Vehicle M & R	1,490	1,475	3,201	6,765	3,000	226%	7,500		7,500	250%
363 Office Maintenance/Agreem				1,011	854	118%	750		750	88%
1/2 SAM program										
Etime - 63										
366 Building Maintenance & Re	1,041		6,022	901	2,500	36%	1,500		1,500	60%
380 Training & Certification	697	1,175	1,645	459	1,700	27%	1,500		1,500	88%
OHSA, safety training, driver training										
390 Other Purchased Services	679	58	816	180	0	***%			0	0%
397 Equipment Rental	3,832	9,644	1,322	2,403	1,500	160%	1,500		1,500	100%
equip rental on limited city projects										
399 Other Contracted Services	77,685	2,032	658	6,824	2,500	273%	6,500		6,500	260%
labor contract, physicals, drug screening, etc, contracted snow removal										
452 Gravel and Sand	3,524	2,512	211	926	3,500	26%	3,500		3,500	100%
471 Asphalt & Asphalt Filler		64,740	21,315	471	20,600	2%			0	0%
in gas tax fund 2820										

2500 SPECIAL STREET MAINTENANCE DISTRICT FUND

Account Object	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
930 New Improvements/Misc.	10,300				0	0%	_____	_____	0	0%
931 Project Engineering Storm drainage Hilltop project					0	0%	15,900	_____	15,900	*****%
940 New Machinery & Equipmen in gas tax fund 2820	8,963	211,035		14,600	25,250	58%	_____	_____	0	0%
950 City Construction 1st Ave Gutter/drainage					0	0%	12,000	_____	12,000	*****%
Account:	328,696	535,402	261,015	285,892	312,708	91%	347,752	0	347,752	111%
430210 Street Administration										
110 Salaries and Wages	24,234	23,473	26,116	22,121	27,386	81%	28,383	_____	28,383	104%
120 Overtime	21	9	20	100	83	120%	85	_____	85	102%
140 Employer Contributions	4,608	4,420	4,784	4,382	5,413	81%	5,571	_____	5,571	103%
180 Health Insurance	4,486	3,783	3,923	1,154	3,923	29%	4,986	_____	4,986	127%
190 Deferred Comp	348	452	584	416	709	59%	631	_____	631	89%
Account:	33,697	32,137	35,427	28,173	37,514	75%	39,656	0	39,656	106%
Fund:	362,393	567,539	296,442	314,065	350,222	90%	387,408	0	387,408	111%
										%

2700 CEDAR CREEK TRUST

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	11,182	3,865	3,789	3,399	0	***%	1,000	_____	1,000	*****%
int earnings on investments, balance in bank, other int earnings to be posted to 373000 other prin/interest										
373000 Other principal/interest			2,554		41,400	0%	48,399	_____	48,399	116%
for budgeting purposes, placed here, principal recorded against L-T receivable when funds posted, int earnings = $1676 for 2014 FY 2015 FY: Principal repayments = $46,905 (incl $12,000 extra) Interest = $1,493.82 Budget = $48,399										
Group:	11,182	3,865	6,343	3,399	41,400	8%	49,399	0	49,399	119%
380000 OTHER FINANCING SOURCES										
382010 Sale of General Fixed		15,519	83,349		0	0%	54,200	_____	54,200	*****%
CCS Lot 2 cash offer 7/20 less fees										
382030 Gain or Loss on Sale of		66,981			0	0%	_____	_____	0	0%
Group:		82,500	83,349		0	0%	54,200	0	54,200	*****%
Fund:	11,182	86,365	89,692	3,399	41,400	8%	103,599	0	103,599	250%

2700 CEDAR CREEK TRUST

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
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				15,000	14,000	107%	_____	_____	0	0%
Account:		984		15,000	14,000	107%	0	0	0	0%
470100 Community Public Facilitiy Projects										
930 New Improvements/Misc.					25,000	0%	34,800	_____	34,800	139%
unres cash balance plus interest earnings 2015FY - avail for sidewalk program										
Account:					25,000	0%	34,800	0	34,800	139%
Fund:		6,265		15,000	39,000	38%	34,800	0	34,800	89%
										%

2820 GAS TAX FUND

Account	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
330000 INTERGOVERNMENTAL REVENUES										
335040 Gasoline Tax	95,013	90,162	90,252	90,005	90,005	100%	89,734	_____	89,734	99%
2013 population estimates										
Group:	95,013	90,162	90,252	90,005	90,005	100%	89,734	0	89,734	99%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	288	68	296	222	0	***%	_____	_____	0	0%
Group:	288	68	296	222	0	***%	0	0	0	0%
Fund:	95,301	90,230	90,548	90,227	90,005	100%	89,734	0	89,734	99%

2820 GAS TAX FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
430200 ROAD & STREET SERVICES										
221 Chemicals	11,635	13,496	13,510	14,183	15,000	95%	15,000	_____	15,000	100%
399 Other Contracted Services	9,975			92,600	142,000	65%	116,300	_____	116,300	82%
2014 chipsealing to 2015 FY, completed first week of July $49,400										
2015 FY - $66,900										
452 Gravel and Sand	1,682	1,032			8,947	0%	9,821	_____	9,821	110%
raw materials										
471 Asphalt & Asphalt Filler	63,038	68,538			0	0%	8,000	_____	8,000	*****%
none budgeted in Fund 2500 due to project expenses, all budgeted in Gas Tax Fund										
940 New Machinery & Equipmen	70,070				30,000	0%	30,000	_____	30,000	100%
10' Sander w/stand $15,000										
6' St broom skid steer mounted $8,500										
Paint striper - $6,500										
Account:	156,400	83,066	13,510	106,783	195,947	54%	179,121	0	179,121	91%
Fund:	156,400	83,066	13,510	106,783	195,947	54%	179,121	0	179,121	91%
										%

2917 CRIME VICTIMS ASSISTANCE FUND

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
350000 FINES AND FORFEITURES										
351034 Court Administration	6,170	7,265	6,244	5,292	6,500	81%	5,000	_____	5,000	76%
Group:	6,170	7,265	6,244	5,292	6,500	81%	5,000	0	5,000	76%
Fund:	6,170	7,265	6,244	5,292	6,500	81%	5,000	0	5,000	76%

2917 CRIME VICTIMS ASSISTANCE FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
410360 CITY COURT										
300 Purchased Services	6,170	7,265	6,244	5,292	6,500	81%	5,000	_____	5,000	77%
Account:	6,170	7,265	6,244	5,292	6,500	81%	5,000	0	5,000	77%
Fund:	6,170	7,265	6,244	5,292	6,500	81%	5,000	0	5,000	77%
										%

2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
330000 INTERGOVERNMENTAL REVENUES										
331010 Home Program Grant				43,745	325,003	13%	262,373	_____	262,373	80%
Grant $45,000/home - 6 units left less cash on hand 7/1 $7,627										
Group:				43,745	325,003	13%	262,373	0	262,373	80%
360000 MISCELLANEOUS REVENUE										
362020 HOME Program Repayment		7,627		22,881	0	***%	_____	_____	0	0%
already rec'd $7,627 in June for Teakettle, will not receive payment in 2015 FY										
Group:		7,627		22,881	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings		116			0	0%	_____	_____	0	0%
Group:		116			0	0%	0	0	0	0%
Fund:		7,743		66,626	325,003	21%	262,373	0	262,373	80%

2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND

Account	Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
470450	Partnership with NW Mt. Human Resources										
850	Home Project Activity Cos				93,840	360,000	26%	270,000	_____	270,000	75%
	Habitat Project										
	Account:				93,840	360,000	26%	270,000	0	270,000	75%
	Fund:				93,840	360,000	26%	270,000	0	270,000	75%
											%

2942 CDBG-EC DEV GRANT FUND

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
330000 INTERGOVERNMENTAL REVENUES										
331030 CDBG-ED Grant		5,400		386,830	400,000	97%	13,170	_____	13,170	3%
Admin balance ($20000)										
Group:		5,400		386,830	400,000	97%	13,170	0	13,170	3%
Fund:		5,400		386,830	400,000	97%	13,170	0	13,170	3%
Grand Total:	619,806	901,190	697,754	1,104,068	1,423,114		1,058,754	0	1,058,754	

2942 CDBG-EC DEV GRANT FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
470310 Administration										
399 Other Contracted Services		5,400		6,830	20,000	34%	13,170	_____	13,170	66%
SmartLam administration grant funds remaining, MWED contract										
Account:		5,400		6,830	20,000	34%	13,170	0	13,170	66%
470320 Economic Development Loans										
860 CDBG-ED Startup Costs				380,000	380,000	100%	_____	_____	0	0%
Account:				380,000	380,000	100%	0	0	0	0%
Fund:		5,400		386,830	400,000	97%	13,170	0	13,170	3%
										%
Grand Total:	705,154	853,070	491,593	1,138,835	1,597,320		1,148,103	0	1,148,103	

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2015

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 2014-2015, 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.

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

3010 GO BOND - POOL

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
310000 TAXES										
311010 Real Property Taxes	64,945	64,157	66,827	64,415	66,635	97%	69,385	_____	69,385	104%
311020 Personal Property Taxes	1,929	1,722	1,305	1,194	0	***%	_____	_____	0	0%
311030 Motor Vehicle Taxes	57	17	41		0	0%	_____	_____	0	0%
312000 Penalty & Interest on	420	742	366	199	200	100%	150	_____	150	75%
Group:	67,351	66,638	68,539	65,808	66,835	98%	69,535	0	69,535	104%
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	190	205	172	166	150	111%	150	_____	150	100%
Group:	190	205	172	166	150	111%	150	0	150	100%
Fund:	67,541	67,189	68,711	65,974	66,985	98%	69,685	0	69,685	104%

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

3010 GO BOND - POOL

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
490100 General Obligation Bonds										
610 Principal	45,000	45,000	50,000	50,000	50,000	100%	55,000	_____	55,000	110%
620 Interest	23,105	21,080	19,010	16,685	16,685	100%	14,335	_____	14,335	86%
630 Paying Agent Fees/Bond Is	300	300	300	300	300	100%	350	_____	350	117%
Account:	68,405	66,380	69,310	66,985	66,985	100%	69,685	0	69,685	104%
Fund:	68,405	66,380	69,310	66,985	66,985	100%	69,685	0	69,685	104%
										%

3020 GO Street Improvements

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
310000 TAXES										
311010 Real Property Taxes	68,032	74,390	74,674	74,002	76,633	97%	78,266	_____	78,266	102%
311020 Personal Property Taxes	2,216	1,803	1,515	1,335	0	***%	_____	_____	0	0%
311030 Motor Vehicle Taxes	60	18	45		0	0%	_____	_____	0	0%
312000 Penalty & Interest on	460	847	410	225	300	75%	200	_____	200	66%
Group:	70,768	77,058	76,644	75,562	76,933	98%	78,466	0	78,466	101%
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	165	197	184	184	150	123%	150	_____	150	100%
Group:	165	197	184	184	150	123%	150	0	150	100%
Fund:	70,933	77,658	76,828	75,746	77,083	98%	78,616	0	78,616	101%

3020 GO Street Improvements

Account Object	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
490100 General Obligation Bonds										
610 Principal	51,478	50,938	34,388	46,723	46,723	100%	40,905	_____	40,905	88%
Draw 2 - $27,789.88 plus $6,000										
Draw 3 - $2,782.07										
Draw 4 - $4,333.09										
o/s balance as of 6/30/2014 = $391,747.76										
620 Interest	10,895	6,110	2,554	1,676	1,677	100%	1,494	_____	1,494	89%
Int - Draw 2 - $1,130.91										
Draw 3 - $141.82										
Draw 4 - 221.09										
Account:	62,373	57,048	36,942	48,399	48,400	100%	42,399	0	42,399	88%
490500 Other Debt Service Payments										
610 Principal			33,675	34,336	34,336	100%	35,009	_____	35,009	102%
Intercap Loan Payments - $364,449 original 8/26/2011										
Aug - 17,440.97										
Feb - 17,567.60										
o/s balance as of June 30, 2014 = $296,438										
620 Interest			4,240	3,054	3,054	100%	2,709	_____	2,709	89%
Intercap Loan interest - Feb 2014 - 1.0%										
Aug - $1,386.81										
Feb - $1,321.88										
Account:			37,915	37,390	37,390	100%	37,718	0	37,718	101%
Fund:	62,373	57,048	74,857	85,789	85,790	100%	80,117	0	80,117	93%
										%

3534 SID 34 FUND - 5th Avenue Water Main

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	5,714	5,714	5,714	5,598	5,715	98%	5,715	_____	5,715	100%
363040 Penalty & Interest	5	4			0	0%	_____	_____	0	0%
Group:	5,719	5,718	5,714	5,598	5,715	98%	5,715	0	5,715	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	10	12	11	10	0	***%	_____	_____	0	0%
Group:	10	12	11	10	0	***%	0	0	0	0%
Fund:	5,729	5,730	5,725	5,608	5,715	98%	5,715	0	5,715	100%

3534 SID 34 FUND - 5th Avenue Water Main

Account Object	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
490300 Special Improvement District										
610 Principal	2,849	2,984	3,126	3,274	3,275	100%	3,430	_____	3,430	105%
Water Prin = 1620.46										
Sewer Prin = 1809.34										
620 Interest	2,866	2,730	2,588	2,440	2,441	100%	2,285	_____	2,285	94%
Water Int = 1079.34										
Sewer Int = 1205.10										
Account:	5,715	5,714	5,714	5,714	5,716	100%	5,715	0	5,715	100%
Fund:	5,715	5,714	5,714	5,714	5,716	100%	5,715	0	5,715	100%
										%

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

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	3,041	2,159	6,394	3,847	3,801	101%	3,801	_____	3,801	100%
363040 Penalty & Interest	43	16	224	23	0	***%	_____	_____	0	0%
Group:	3,084	2,175	6,618	3,870	3,801	102%	3,801	0	3,801	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	9	4	19	10	0	***%	_____	_____	0	0%
Group:	9	4	19	10	0	***%	0	0	0	0%
Fund:	3,093	2,179	6,637	3,880	3,801	102%	3,801	0	3,801	100%
Grand Total:	147,296	152,756	157,901	151,208	153,584		157,817	0	157,817	

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

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
490300 Special Improvement District										
610 Principal	1,895	1,985	2,079	2,178	2,178	100%	2,282	_____	2,282	105%
Water Prin = 1963.38										
Sewer Prin = 317.78										
620 Interest	1,906	1,816	1,722	1,623	1,623	100%	1,520	_____	1,520	94%
Water Int = 1307.76										
Sewer Int = 211.66										
Account:	3,801	3,801	3,801	3,801	3,801	100%	3,802	0	3,802	100%
Fund:	3,801	3,801	3,801	3,801	3,801	100%	3,802	0	3,802	100%
										%
Grand Total:	140,294	132,943	153,682	162,289	162,292		159,319	0	159,319	

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2015

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.

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

4000 CAPITAL PROJECTS FUND - Building Improvements

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	598	955	117	136	100	136%	100	_____	100	100%
Group:	598	955	117	136	100	136%	100	0	100	100%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	128,000	75,000		30,000	30,000	100%	_____	_____	0	0%
Group:	128,000	75,000		30,000	30,000	100%	0	0	0	0%
Fund:	128,598	75,955	117	30,136	30,100	100%	100	0	100	0%

4000 CAPITAL PROJECTS FUND - Building Improvements

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
411200 FACILITIES ADMINISTRATION										
920 Buildings		249,434	21,837		0	0%	_____	_____	0	0%
930 New Improvements/Misc.					30,000	0%	35,000	_____	35,000	117%
alarm system in General Fund budget										
Install generator donated by DNRC - 210kw - will power city hall and fire hall										
Phone System - $25,000										
931 Project Engineering		17,068	3,380		0	0%	_____	_____	0	0%
Account:		266,502	25,217		30,000	0%	35,000	0	35,000	117%
Fund:		266,502	25,217		30,000	0%	35,000	0	35,000	117%
										%

4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
330000 INTERGOVERNMENTAL REVENUES										
334125 Fish, Wildlife & Parks			31,238		0	0%			0	0%
Group:			31,238		0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	1,327	1,670	1,721	1,646	1,000	165%	1,000		1,000	100%
Group:	1,327	1,670	1,721	1,646	1,000	165%	1,000	0	1,000	100%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	40,000	100,000	30,000		0	0%			0	0%
Group:	40,000	100,000	30,000		0	0%	0	0	0	0%
Fund:	41,327	101,670	62,959	1,646	1,000	165%	1,000	0	1,000	100%

4010 CAPITAL PROJECTS FUND - Parks Improvements

Account	Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
460400 PARK & RECREATION SERVICES											
930 New Improvements/Misc.			9,197	59,050		0	0%	15,000	_____	15,000	*****%
irrigation install - locations to be determined											
12-13 FY - $45,773 in River's Edge Park (trail/entrance)											
and $13,277 Playground Equipment for Hidden Cedar Loop Park											
	Account:		9,197	59,050		0	***%	15,000	0	15,000	*****%
	Fund:		9,197	59,050		0	0%	15,000	0	15,000	*****%
											%

4020 CAPITAL PROJECTS FUND - General Equipment

Account	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
360000 MISCELLANEOUS REVENUE										
365000 Contributions and			205,763		0	0%	31,100	_____	31,100	*****%
Plum Creek - Fire Dept $4000										
CF Rural Fire Dept - share of truck purchase - 27100										
Group:			205,763		0	0%	31,100	0	31,100	*****%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	166	364	377	684	100	684%	_____	_____	0	0%
Group:	166	364	377	684	100	684%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
381070 Proceeds from Loans			115,365		0	0%	_____	_____	0	0%
382000 Proceeds of General Fixed	5,315	678	4,275	790	0	***%	_____	_____	0	0%
383000 Interfund Operating	60,000	68,500	108,500	70,844	75,000	94%	_____	_____	0	0%
Group:	65,315	69,178	228,140	71,634	75,000	96%	0	0	0	0%
Fund:	65,481	69,542	434,280	72,318	75,100	96%	31,100	0	31,100	41%

4020 CAPITAL PROJECTS FUND - General Equipment

Account	Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
410400 ADMINISTRATIVE SERVICES											
940 New Machinery &	Equipmen					25,000	0%	25,000	_____	25,000	100%
city phone system											
	Account:					25,000	0%	25,000	0	25,000	100%
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		0	0%	35,000	_____	35,000	*****%
Police vehicle on replacement cycle											
	Account:	28,930		68,817		0	***%	35,000	0	35,000	*****%
420400 FIRE PROTECTION & CONTROL											
940 New Machinery &	Equipmen			322,762		0	0%	45,100	_____	45,100	*****%
Command vehicle - $45,100, 40% city, also rec'd $4000 from Plum Creek, completely outfitted, including pullout extension and remote head radios and installation (City - $18,040 and Rural - $27,060)											
	Account:			322,762		0	***%	45,100	0	45,100	*****%
430200 ROAD & STREET SERVICES											
940 New Machinery &	Equipmen	26,500	7,135	14,446		15,000	0%	_____	_____	0	0%
	Account:	26,500	7,135	14,446		15,000	0%	0	0	0	0%
	Fund:	55,430	13,600	406,025		40,000	0%	105,100	0	105,100	263%

4040 CAPITAL PROJECTS FUND - Street Construction

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
370000 INVESTMENT EARNINGS										
371010 Investment Earnings			85	210	0	***%	100	_____	100	*****%
Group:			85	210	0	***%	100	0	100	*****%
380000 OTHER FINANCING SOURCES										
381070 Proceeds from Loans	70,573	364,449			0	0%	_____	_____	0	0%
383000 Interfund Operating amount avail in General Fund			66,866	75,000	75,000	100%	122,814	_____	122,814	163%
Group:	70,573	364,449	66,866	75,000	75,000	100%	122,814	0	122,814	163%
Fund:	70,573	364,449	66,951	75,210	75,000	100%	122,914	0	122,914	163%
Grand Total:	305,979	611,616	564,307	179,310	181,200		155,114	0	155,114	

4040 CAPITAL PROJECTS FUND - Street Construction

Account	Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
430200 ROAD & STREET SERVICES											
950 City Construction				46,749		0	0%	218,326	_____	218,326	*****%
$470,000 estimated in projects - dirt to pavement, bad pavement, overlays - City to determine priority based on condition and traffic demand											
	Account:			46,749		0	***%	218,326	0	218,326	*****%
	Fund:			46,749		0	0%	218,326	0	218,326	*****%
	Grand Total:	55,430	289,299	537,041		70,000		373,426	0	373,426	

CITY OF COLUMBIA FALLS
CAPITAL IMPROVEMENT PROJECTS
FINAL 2014-15 FY

	Improvement Type	Item	5-Year Cost	Dept	Source of Funds	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Future	
	FUND 4000											
Available 6/30/14	Building Improvements	City Hall HVAC project (2005)	$ 30,000	Facilities	Gen Fund Trf		$ 30,000					
53,263		Court Remodel	$ -		Gen Fund Trf	$ -					$ 100,000	
Transfers In:		Telephone System	$ 25,000		Gen Fund Trf	$ 25,000	$ -					
		Generator Install	$ 10,000	Facilities	Gen Fund Trf	$ 10,000						
100	int earnings											
Planned Exp:		Street Shop Relocation	$ -	Facilities	Gen Fund Trf						$ 190,000	
(35,000)			$ -									
Projected Ending:			$ -									
18,363	**Buildings Totals**		$ 65,000			$ 35,000	$ 30,000	$ -	$ -	$ -	$ 290,000	
	FUND 4010											
Available 6/30/14	Park Improvements											
399,387												
1,000	int earnings	River's Edge Park trails/crossing	$ 80,000	Parks	GF trns/grant		$ 40,000		$ 40,000			
Transfers In:		River's Edge Park bathroom	$ 50,000	Parks	CCT			$ 50,000				
		Irrigation systems	$ 15,000	Parks	Gen Funt Trf	$ 15,000						
		Pit to Park Development	$ 50,000	Parks	Gen Fund Trf					$ 50,000	$ 50,000	
Planned Exp:		Future park development	$ -	Parks	Cash in lieu/Gen Fund Trf						$ 200,000	
(15,000)		Pool Boiler (8-10 yr cycle)	$ 8,000	Pool	Gen Fund Trf				$ 8,000		$ -	
Projected Ending:												
385,387	**Parks Total**		$ 203,000			$ 15,000	$ 40,000	$ 50,000	$ 48,000	$ 50,000	$ 250,000	
Restricted cash = 122,189												
	FUND 4020											
	Machinery & Equipment											
Available 6/30/14		Copiers (Finance/admin)	$ 7,500	Fin/Adm	Gen Fund Trf			$ 7,500			$ 30,000	rotate repl
213,067		Dump Truck	$ -	Streets	Gen Fund Trf							
100	int earnings	City Phone System	$ 25,000	Admin	Gen Fund Trf	$ 25,000						
Transfers In:		Asphalt Grinder Attach	$ -	Streets	Gen Fund Trf							
		Backhoe	$ -	Streets	Gen Fund Trf						$ 80,000	rotate repl
Planned Exp:		Grader/Trucks/Plows	$ -	Streets	Gen Fund Trf						$ 300,000	add'l miles
(105,100)												
Projected Eding:		PD Vehicles (6 yr rotate)	$ 106,000	Police	Gen Fund Trf	$ 35,000	$ 35,000		$ 36,000		$ 38,000	
108,067		Fire Command Vehicle/Utility	$ 45,100	Fire	Gen F TR/Rural	$ 45,100					$ 40,000	
		Pumper rotation(92 Navistar)	$ 160,000	Fire	Gen Fund/Sh				$160,000		$ 170,000	Sh w/Rura
		Fire Heavy Rescue			Gen Fund/Sh						$ 150,000	Sh w/Rura
			$ -									
	Machinery & Eqpt. Total		$ 343,600			$ 105,100	$ 35,000	$ 7,500	$196,000	$ -	$ 808,000	
Available 6/30/14												
95,412	**FUND 4040**											
Transfers In:	**Street Construction**			Streets								
122,814	**Street Construction**	Various streets per sched	$ 218,326	Streets		$ 218,326			$ -	$ -	$ -	$470,000
						$ 218,326						on sched
	GRAND TOTALS		**$ 829,926**			**$ 373,426**	**$ 105,000**	**$ 57,500**	**$244,000**	**$ 50,000**	**$1,348,000**	
$ 122,814.00	**Transfers In**											

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2015

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.

FY14-15			
Bond Coverage Calculation			
Water			
Maximum		$	35,994.00
	125%	**$**	**44,992.50**
Est Op Rev *		$	642,871.00
Est Op Exp **		$	511,752.00
		$	**131,119.00**
Difference			**$86,126.50**
Sewer			
Maximum		$	234,056.00
	125%	**$**	**292,570.00**
Est Rev *		$	986,794.00
Est Exp **		$	629,282.00
		$	**357,512.00**
Difference			**$64,942.00**
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	$	951,652.00	
Water Revenues (w/o PIF)	**$**	**599,371.00**	$ (352,281.00)
Sewer Expenses requiring Cash Outlay	$	1,207,633.00	
Sewer Revenues (w/o PIF)	**$**	**1,097,994.00**	$ (109,639.00)

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

5210 WATER ENTERPRISE FUND

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
340000 CHARGES FOR SERVICES										
343020 Water Administration Fee	125	250	530	250	0	***%	250	_____	250	*****%
343021 Metered Water Sales	537,720	538,057	568,839	557,177	550,000	101%	550,000	_____	550,000	100%
343022 Water Testing Charge - $2/per acct	3,560	3,580	3,618	3,646	3,600	101%	3,650	_____	3,650	101%
343024 Sale of Materials,	8,659	13,119	12,867	30,692	10,000	307%	20,000	_____	20,000	200%
343025 Water Permit Fees	350	450	600	1,400	500	280%	1,000	_____	1,000	200%
343026 Water Connection Fees/New	2,366	4,105	4,688	7,844	3,000	261%	5,000	_____	5,000	166%
343027 Repairs/Materials &	199	981		1,420	0	***%	_____	_____	0	0%
343028 Late Charges/Disconnect &	14,054	10,495	11,524	10,408	11,000	95%	10,000	_____	10,000	90%
Group:	567,033	571,037	602,666	612,837	578,100	106%	589,900	0	589,900	102%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	1,134	1,284	1,302	1,273	0	***%	_____	_____	0	0%
363020 Special Assmts - Bond P&I Prin = 3583.84 Int = 2387.10 SID 34 = 2699.80 SID 36 = 3271.14	2,994	2,853	2,705	2,550	5,971	43%	5,971	_____	5,971	100%
365100 Donated Infrastructure		131,728	6,667		0	0%	_____	_____	0	0%
366000 Miscellaneous	8		3	39	0	***%	_____	_____	0	0%
Group:	4,136	135,865	10,677	3,862	5,971	65%	5,971	0	5,971	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	2,992	3,969	3,321	3,939	2,500	158%	3,500	_____	3,500	140%
Group:	2,992	3,969	3,321	3,939	2,500	158%	3,500	0	3,500	140%
380000 OTHER FINANCING SOURCES										
382010 Sale of General Fixed					4,638	0%	_____	_____	0	0%
383000 Interfund Operating	93,650	12,611			0	0%	_____	_____	0	0%
Group:	93,650	12,611			4,638	0%	0	0	0	0%

5210 WATER ENTERPRISE FUND

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
Fund:	667,811	723,482	616,664	620,638	591,209	105%	599,371	0	599,371	101%

5210 WATER ENTERPRISE FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
430500 Water Operating										
110 Salaries and Wages	91,714	76,518	80,769	76,054	80,543	94%	78,580	_____	78,580	98%
120 Overtime	517	741	418	1,809	1,353	134%	1,185	_____	1,185	88%
140 Employer Contributions	19,239	15,316	16,017	18,168	19,058	95%	18,947	_____	18,947	99%
180 Health Insurance	27,959	26,262	27,384	28,587	30,288	94%	29,954	_____	29,954	99%
210 Office Supplies	1,987	644	1,471	1,737	1,500	116%	1,800	_____	1,800	120%
212 Small Equipment < $5,000	4,643	6,804	6,084	2,695	10,000	27%	8,500	_____	8,500	85%
Relief valve for Claire Park Well - $4,900										
Hot saw - $900										
Cordless Sawzall $500										
Master charging stand w/software $1,280										
220 Operating Supplies	1,710	3,107	2,445	2,036	2,800	73%	2,800	_____	2,800	100%
224 Janitorial/Cleaning Suppl	284	225		44	300	15%	200	_____	200	67%
226 Clothing/Uniforms	124	25	355	102	380	27%	200	_____	200	53%
safety vests, uniform allowance paid under payroll										
230 Waterline Supplies	12,386	18,596	21,545	36,485	22,000	166%	35,000	_____	35,000	159%
replacement meters, 10 yr replacement program not completed in recent years										
231 Gas & Oil	4,375	3,767	4,630	4,173	5,000	83%	4,800	_____	4,800	96%
232 Vehicle Parts	554	1,219	2,030	263	1,800	15%	2,000	_____	2,000	111%
tires for water truck										
240 Repair & Maintenance Supp	175	2,146	3,888	2,360	2,500	94%	2,500	_____	2,500	100%
310 Postage & Freight	4,187	4,954	3,933	4,176	5,000	84%	5,000	_____	5,000	100%
318 U-DIG Services	314	257	292	274	350	78%	300	_____	300	86%
331 Legal Notices	839	786	756	1,236	900	137%	900	_____	900	100%
water report										
335 Membership & Dues	1,238	662	711	548	800	69%	560	_____	560	70%
DEQ certification, Water foundation, MT Rural water										
340 Utility Services	606	765	891	963	900	107%	980	_____	980	109%
garbage										
341 Electric Utility	35,165	36,721	39,438	40,763	41,000	99%	41,000	_____	41,000	100%

5210 WATER ENTERPRISE FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
342 Water & Sewer	406	490	607	973	640	152%	1,000	_____	1,000	156%
344 Gas Utility	893	603	722	946	850	111%	950	_____	950	112%
345 Phone & Fax	2,958	2,517	3,893	3,574	4,000	89%	4,000	_____	4,000	100%
350 Legal Services/Contract	5,454	5,574	8,220	5,799	5,850	99%	6,025	_____	6,025	103%
351 Litigation Services					2,000	0%	2,000	_____	2,000	100%
353 Audit	5,557	3,087	6,200	3,513	6,200	57%	5,000	_____	5,000	81%
354 Engineering/Consulting		5,000	1,516	2,277	10,000	23%	12,100	_____	12,100	121%
misc projects - project engineering w/cost of lines										
RPA General contract $20,000/3 = $7500										
RPA Survey Mount $6,100/3 = $2100										
355 Data Processing Services	3,388	3,057	4,048	4,218	4,500	94%	4,500	_____	4,500	100%
357 Employee Services	441	141	262	328	500	66%	500	_____	500	100%
360 Maintenance & Repair	755	1,139	867	312	2,000	16%	2,000	_____	2,000	100%
361 Motor Vehicle M & R	834	946	847	861	1,000	86%	2,500	_____	2,500	250%
tires for water truck $1,500										
363 Office Maintenance/Agreem	2,464	2,565	2,694	4,238	4,300	99%	6,200	_____	6,200	144%
BMS software - 1/3 acct - 676, 1/3 payroll - 473, 1/3 budget prep - 270, 1/3										
fixed assets - 575, 1/3 cash receipting - 419, 1/2 auto meter read - 126, 1/2 UB										
billing - 1159, 1/2 ACH UB - 103, 1/2 Email bills - 29 - Total = 3825										
Etime - 42										
Copier maint - $2300										
366 Building Maintenance & Re	1,907	76	29	3,510	3,500	100%	3,500	_____	3,500	100%
380 Training & Certification	721	1,528	1,074	469	1,600	29%	1,600	_____	1,600	100%
training										
390 Other Purchased Services	1,537	894	7,411	1,369	1,500	91%	1,500	_____	1,500	100%
railroad easements, tapping tool rental										
391 DEQ Permit	3,830	3,830	3,978	3,712	4,500	82%	4,500	_____	4,500	100%
$2 per connection										
Cedar Dam Permit $488										
392 Leak Detection	1,450	4,945	2,039		5,000	0%	5,000	_____	5,000	100%
394 Sampling & Testing	4,179	3,051	3,487	4,055	4,000	101%	4,000	_____	4,000	100%
399 Other Contracted Services	1,038	752	2,858	5,442	36,000	15%	44,000	_____	44,000	122%
Install electrical standyby power $25,000										
Install control valve on Clair park well $6,000										
Backflow Testing $45/each - 281 customers = $12,645										

5210 WATER ENTERPRISE FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
810 Losses (Bad debt expense)	190		119		300	0%	300	_____	300	100%
931 Project Engineering projects for line upgrade					0	0%	59,650	_____	59,650	*****%
934 Replacement/Improvements per RPA estimates					200,000	0%	395,540	_____	395,540	198%
940 New Machinery & Equipmen thumb for backhow - $5,500					60,000	0%	5,500	_____	5,500	9%
Account:	246,018	239,710	263,928	268,069	584,712	46%	807,071	0	807,071	138%
430560 Administration										
110 Salaries and Wages	36,575	31,950	36,506	31,084	37,838	82%	39,972	_____	39,972	106%
140 Employer Contributions	6,576	5,790	6,442	5,837	7,144	82%	7,523	_____	7,523	105%
180 Health Insurance	5,938	3,457	3,589	799	3,588	22%	4,505	_____	4,505	126%
190 Deferred Comp	703	1,060	1,325	985	1,576	63%	1,370	_____	1,370	87%
Account:	49,792	42,257	47,862	38,705	50,146	77%	53,370	0	53,370	106%
430570 Water Customer Accounting & Collection										
110 Salaries and Wages	29,985	31,512	32,536	35,232	35,272	100%	36,608	_____	36,608	104%
120 Overtime	684	631	220	418	775	54%	800	_____	800	103%
140 Employer Contributions	5,070	5,340	5,463	6,327	6,267	101%	6,549	_____	6,549	104%
180 Health Insurance	5,588	5,969	6,165	6,458	6,165	105%	7,412	_____	7,412	120%
190 Deferred Comp	1,371	1,706	1,706	1,777	1,706	104%	1,722	_____	1,722	101%
Account:	42,698	45,158	46,090	50,212	50,185	100%	53,091	0	53,091	106%
490200 Revenue Bonds, Series 2000										
620 Interest	9,320	6,040	1,017		0	0%	_____	_____	0	0%
Account:	9,320	6,040	1,017		0	***%	0	0	0	0%
490210 Revenue Bonds, Series 2005										
610 Principal				24,000	24,000	100%	24,000	_____	24,000	100%
620 Interest	15,113	14,344	9,918	7,200	7,200	100%	6,660	_____	6,660	93%
Account:	15,113	14,344	9,918	31,200	31,200	100%	30,660	0	30,660	98%

5210 WATER ENTERPRISE FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
510330 Comprehensive Liability Insurance										
510 Insurance	10,356	9,640	10,368	7,396	7,398	100%	7,760	_____	7,760	105%
14-15 prop ins - $1,886										
14-15 Liab ins program - $5,874 (mod factor .94 - 1.07)										
Account:	10,356	9,640	10,368	7,396	7,398	100%	7,760	0	7,760	105%
510400 Depreciation										
830 Depreciation - Closed to	218,852	228,089			230,000	0%	230,000	_____	230,000	100%
Account:	218,852	228,089			230,000	0%	230,000	0	230,000	100%
Fund:	592,149	585,238	379,183	395,582	953,641	41%	1,181,952	0	1,181,952	124%
										%

5211 WATER CAPITAL EXPANSION

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
340000 CHARGES FOR SERVICES										
343029 Plant Investment Fees	22,786	30,791	28,592	67,538	24,500	276%	47,000	_____	47,000	191%
Group:	22,786	30,791	28,592	67,538	24,500	276%	47,000	0	47,000	191%
360000 MISCELLANEOUS REVENUE										
366000 Miscellaneous			338		0	0%	_____	_____	0	0%
Group:			338		0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,834	4,198	3,880	3,633	3,600	101%	3,600	_____	3,600	100%
Group:	3,834	4,198	3,880	3,633	3,600	101%	3,600	0	3,600	100%
Fund:	26,620	34,989	32,810	71,171	28,100	253%	50,600	0	50,600	180%

5211 WATER CAPITAL EXPANSION

Account	Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
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%
	Fund:	93,650	12,611			0	0%	0	0	0	0%
											%

5310 SEWER ENTERPRISE FUND

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
330000 INTERGOVERNMENTAL REVENUES										
331091 WRDA Appropriations WWTP	197,254				0	0%	_____	_____	0	0%
331092 ARRA Stimulus WWTP	165,440	390,700			0	0%	_____	_____	0	0%
334120 TSEP Grant	15,000				0	0%	_____	_____	0	0%
334122 DNRC Grant	5,000				0	0%	_____	_____	0	0%
Group:	382,694	390,700			0	0%	0	0	0	0%
340000 CHARGES FOR SERVICES										
343030 Sewer Administrative Fees	125		125	252	125	202%	250	_____	250	200%
343031 Sewer Service Charges	866,309	915,987	936,242	928,228	913,000	102%	925,000	_____	925,000	101%
343032 Sewer Connection Fees/New	1,200	900	1,800	4,200	1,500	280%	3,000	_____	3,000	200%
343033 Sewer Permit Fees	450	350	600	1,350	500	270%	1,000	_____	1,000	200%
343035 Sale of Materials,	45	365	844	2,738	0	***%	_____	_____	0	0%
343038 Disposal Fee Agreements increased for high strength charges, to be billed qrtly	2,520	2,520	2,577	2,520	2,520	100%	5,000	_____	5,000	198%
Group:	870,649	920,122	942,188	939,288	917,645	102%	934,250	0	934,250	101%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	2,255	2,050	2,395	2,778	0	***%	_____	_____	0	0%
363020 Special Assmts - Bond P&I Prin = 2127.12 Int = 1416.76 SID 34 = 3014.44 SID 36 = 529.44	1,777	1,693	1,605	1,513	3,544	43%	3,544	_____	3,544	100%
365100 Donated Infrastructure		18,410			0	0%	_____	_____	0	0%
Group:	4,032	22,153	4,000	4,291	3,544	121%	3,544	0	3,544	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	5,992	6,841	5,718	6,165	5,500	112%	6,000	_____	6,000	109%
Group:	5,992	6,841	5,718	6,165	5,500	112%	6,000	0	6,000	109%

5310 SEWER ENTERPRISE FUND

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
380000 OTHER FINANCING SOURCES										
382000 Proceeds of General Fixed		-19,015			0	0%	_____	_____	0	0%
382030 Gain or Loss on Sale of			2,880		0	0%	_____	_____	0	0%
383000 Interfund Operating	19,200	40,000			108,000	0%	154,200	_____	154,200	142%
Vans/Frontage extension - $121,130										
3rd Ave West extension - $33,000										
from capital expansion fund 5311										
Group:	19,200	20,985	2,880		108,000	0%	154,200	0	154,200	142%
Fund:	1,282,567	1,360,801	954,786	949,744	1,034,689	92%	1,097,994	0	1,097,994	106%

5310 SEWER ENTERPRISE FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
430600 Sewer Operating										
110 Salaries and Wages	137,034	123,101	126,491	125,969	128,482	98%	131,364	_____	131,364	102%
2% of st operators based on 250 hours to clean sewer mains										
120 Overtime	5,724	4,850	5,294	5,610	5,417	104%	1,767	_____	1,767	33%
140 Employer Contributions	29,941	25,360	25,008	28,700	28,799	100%	30,059	_____	30,059	104%
180 Health Insurance	21,541	20,255	34,664	49,050	40,432	121%	40,210	_____	40,210	99%
190 Deferred Comp	4,632	4,632			0	0%	_____	_____	0	0%
210 Office Supplies	2,139	767	1,731	1,947	2,000	97%	2,000	_____	2,000	100%
212 Small Equipment < $5,000	1,402	3,847	801	11,492	7,750	148%	6,000	_____	6,000	77%
1/4 Air compressor $3,750										
Electric hoist UV - $1,500										
220 Operating Supplies	2,761	7,892	5,175	2,989	6,500	46%	6,500	_____	6,500	100%
221 Chemicals	26,895	26,913	30,940	33,340	31,000	108%	34,000	_____	34,000	110%
222 Lab Supplies	4,717	3,419	2,074	3,450	5,000	69%	5,000	_____	5,000	100%
224 Janitorial/Cleaning Suppl	196	999	187	626	200	313%	500	_____	500	250%
226 Clothing/Uniforms	162	109	460	147	480	31%	480	_____	480	100%
safety vests, hardhats, emblems on clothing										
231 Gas & Oil	4,800	4,140	5,569	4,818	5,800	83%	5,200	_____	5,200	90%
232 Vehicle Parts	1,321	1,270	1,207	1,721	1,500	115%	3,000	_____	3,000	200%
blue dump front tires $1,500										
240 Repair & Maintenance Supp	13,970	26,459	13,737	22,286	14,000	159%	25,000	_____	25,000	179%
dewatering pumps - 2 rebuilt $20,000										
300 Purchased Services	392				0	0%	_____	_____	0	0%
310 Postage & Freight	3,941	4,986	3,970	4,171	4,200	99%	4,500	_____	4,500	107%
318 U-DIG Services	314	237	292	274	350	78%	300	_____	300	86%
331 Legal Notices	153	197	93	1,873	250	749%	500	_____	500	200%
335 Membership & Dues	502	499	601	268	605	44%	300	_____	300	50%
DEQ certification										

5310 SEWER ENTERPRISE FUND

Account Object	Actuals 10-11	11-12	12-13	13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
340 Utility Services	613	651	677	711	700	102%	720	_____	720	103%
garbage										
341 Electric Utility	64,810	59,556	67,880	67,168	70,000	96%	70,000	_____	70,000	100%
342 Water & Sewer	1,508	1,882	2,142	1,307	2,300	57%	1,800	_____	1,800	78%
344 Gas Utility	7,373	5,554	5,732	6,802	7,500	91%	7,500	_____	7,500	100%
345 Phone & Fax	6,524	5,737	7,249	6,532	7,400	88%	6,700	_____	6,700	91%
350 Legal Services/Contract	5,454	5,574	9,220	5,799	5,850	99%	6,025	_____	6,025	103%
351 Litigation Services		1,329	33		2,000	0%	2,000	_____	2,000	100%
353 Audit	5,557	3,820	6,200	3,513	6,200	57%	5,000	_____	5,000	81%
354 Engineering/Consulting		4,690	33	2,277	10,000	23%	12,100	_____	12,100	121%
misc projects - $2500										
RPA General $20,000/3 = $7500										
RPA - Survey Mount $6100/3 = $2100										
355 Data Processing Services	2,808	2,699	4,612	4,828	5,000	97%	5,000	_____	5,000	100%
Intellisys upgrade Asset Management Software upgrade $2,549.25 and $600 software support (Maintenance View)										
357 Employee Services	662	207	364	414	500	83%	500	_____	500	100%
360 Maintenance & Repair	8,152	9,990	7,834	25,738	12,000	214%	15,000	_____	15,000	125%
361 Motor Vehicle M & R	764	382	10	94	1,000	9%	1,000	_____	1,000	100%
363 Office Maintenance/Agreem	2,464	2,565	2,694	4,238	4,300	99%	6,200	_____	6,200	144%
BMS - total $3825 (1/3 acct - 575, 1/3 budget prep - 270, 1/3 payroll - 473, 1/3 fixed assets - 575, 1/3 cash receipting - 419, 1/2 auto read - 126, 1/2 UB billing - 1159, 1/2 ACH UB - 103, 1/2 Email bills - 29										
ETime - 63										
Copier maint - $2300										
366 Building Maintenance & Re	3,853	24,461	3,561	2,964	6,000	49%	10,000	_____	10,000	167%
roof repair sewer shop - $7,000										
shed roof cover Bio basin mixer MCC $1200										
369 Road and Street Maintenan					0	0%	20,000	_____	20,000	*****%
pave parking and area around office bldgs										
380 Training & Certification	887	676	1,061	677	1,500	45%	1,500	_____	1,500	100%
390 Other Purchased Services	8,215	5,481	2,312	3,070	5,500	56%	5,500	_____	5,500	100%
railroad leases, quality control services and analytic balance										

5310 SEWER ENTERPRISE FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
391 DEQ Permit	1,125	2,035	1,500	1,500	2,200	68%	2,200	_____	2,200	100%
392 Leak Detection					10,000	0%	_____	_____	0	0%
393 Line Monitoring, Cleaning					2,000	0%	_____	_____	0	0%
394 Sampling & Testing	7,633	8,655	8,510	9,510	8,800	108%	9,700	_____	9,700	110%
395 Landfill Services	48	117	13,625	13,207	10,000	132%	15,000	_____	15,000	150%
399 Other Contracted Services	1,031	2,317	352	1,475	45,000	3%	5,000	_____	5,000	11%
400 Raw Materials			1,300	384	1,500	26%	_____	_____	0	0%
810 Losses (Bad debt expense)	213		65		100	0%	100	_____	100	100%
930 New Improvements/Misc.					108,000	0%	134,930	_____	134,930	125%
Van's and 3rd Ave West, paid from 5311										
931 Project Engineering					20,000	0%	19,200	_____	19,200	96%
Van's extension, 3rd AVe West extension, paid from 5311										
940 New Machinery & Equipmen				78,720	37,500	210%	174,950	_____	174,950	467%
Bldg over UV and NPW pumps - $25,000										
NPW irrigation - $10,000										
Lab Still - $8,000										
1/2 ton service truck $25,000 (state bid)										
SCADA completion - LS 1 $20,000										
LS #5 $20,000										
LS #6 $28,000										
FLow meter ML - $16,000 total contract $86,950 plus electrical install = $5000/each										
Account:	392,231	408,310	405,260	539,659	675,615	80%	834,305	0	834,305	123%
430610 Sewer Administration										
110 Salaries and Wages	36,575	31,950	36,505	31,085	37,838	82%	39,972	_____	39,972	106%
140 Employer Contributions	6,576	5,790	6,430	5,837	7,144	82%	7,523	_____	7,523	105%
180 Health Insurance	5,938	3,457	3,589	799	3,588	22%	4,505	_____	4,505	126%
190 Deferred Comp	703	1,060	1,325	985	1,576	63%	1,370	_____	1,370	87%
Account:	49,792	42,257	47,849	38,706	50,146	77%	53,370	0	53,370	106%
430670 Sewer Customer Accounting & Collection										
110 Salaries and Wages	29,978	31,507	32,532	35,204	35,272	100%	36,608	_____	36,608	104%

5310 SEWER ENTERPRISE FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
120 Overtime	685	630	219	417	775	54%	800	_____	800	103%
140 Employer Contributions	5,069	5,339	5,462	6,325	6,267	101%	6,549	_____	6,549	104%
180 Health Insurance	5,587	5,968	6,164	6,457	6,165	105%	7,412	_____	7,412	120%
190 Deferred Comp	1,371	1,706	1,706	1,777	1,706	104%	1,722	_____	1,722	101%
Account:	42,690	45,150	46,083	50,180	50,185	100%	53,091	0	53,091	106%
490200 Revenue Bonds, Series 2000										
610 Principal				149,000	149,000	100%	151,000	_____	151,000	101%
620 Interest	58,920	53,860	14,949	21,320	21,320	100%	18,330	_____	18,330	86%
Account:	58,920	53,860	14,949	170,320	170,320	100%	169,330	0	169,330	99%
490215 Revenue Bonds, Series 2009										
610 Principal				35,000	35,000	100%	36,000	_____	36,000	103%
2009 B - 18,000										
2009 C - 18,000										
620 Interest	14,684	17,768	33,552	13,114	13,114	100%	12,454	_____	12,454	95%
2009 B - 2028.75										
2009 C - $10425.00										
Account:	14,684	17,768	33,552	48,114	48,114	100%	48,454	0	48,454	101%
490500 Other Debt Service Payments										
610 Principal				24,462	24,463	100%	24,770	_____	24,770	101%
Intercap Loan on Truck - $124,625 orig. 7/6/2012										
Aug - 12,350.16										
Feb - 12,418.96										
620 Interest			953	1,062	1,062	100%	817	_____	817	77%
Intercap Loan, int set at 1% Feb 2014:										
Aug - 435.79										
Feb - 380.76										
Account:			953	25,524	25,525	100%	25,587	0	25,587	100%
510330 Comprehensive Liability Insurance										
510 Insurance	20,387	24,676	23,404	20,564	20,565	100%	23,596	_____	23,596	115%
14-15 property insurance - $15,542										
14-15 Liab program insurance - $8,054 (mod factor from .94 - 1.07)										
Account:	20,387	24,676	23,404	20,564	20,565	100%	23,596	0	23,596	115%

5310 SEWER ENTERPRISE FUND

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
510400 Depreciation										
830 Depreciation - Closed to	341,576	560,625			570,000	0%	570,000	_____	570,000	100%
Account:	341,576	560,625			570,000	0%	570,000	0	570,000	100%
Fund:	920,280	1,152,646	572,050	893,067	1,610,470	55%	1,777,733	0	1,777,733	110%
										%

5311 SEWER CAPITAL EXPANSION

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
340000 CHARGES FOR SERVICES										
343039 Plant Investment Fees To	28,742	37,983	27,134	69,944	23,400	299%	49,000	_____	49,000	209%
Group:	28,742	37,983	27,134	69,944	23,400	299%	49,000	0	49,000	209%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	2,110	3,202	2,799	2,291	2,600	88%	2,100	_____	2,100	80%
371012 Interest Earnings to	14				0	0%	_____	_____	0	0%
Group:	2,124	3,202	2,799	2,291	2,600	88%	2,100	0	2,100	80%
Fund:	30,866	41,185	29,933	72,235	26,000	278%	51,100	0	51,100	196%
Grand Total:	2,007,864	2,160,457	1,634,193	1,713,788	1,679,998		1,799,065	0	1,799,065	

5311 SEWER CAPITAL EXPANSION

Account Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
521531 Transfer to Sewer										
820 Transfers to Other Funds	19,200	40,000			108,000	0%	154,200	_____	154,200	143%
transfer to 5310 for projects										
Account:	19,200	40,000			108,000	0%	154,200	0	154,200	143%
Fund:	19,200	40,000			108,000	0%	154,200	0	154,200	143%
										%
Grand Total:	1,625,279	1,790,495	951,233	1,288,649	2,672,111		3,113,885	0	3,113,885	

CITY OF COLUMBIA FALLS
CAPITAL IMPROVEMENT PROGRAM - WATER
(Major Projects - $5000 and 5 Year Life)

Improvement Type	Item	Cost	Dept	Source of Funds	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Future	
Water Fund #5210											
Machinery/Equipment											
	Generator	$ 40,000	Water	Water Service Revenue		$ 40,000					
	Backhoe/thumb			Water Service Revenue	$5,000.00						
		$ -	Water	Water Service Revenue							
	Truck replacement (6 yr)	$ 26,000	Water	Water Service Revenue				$ 26,000			
	Backhoe (1/3 shared)	$ -	Water	Water Service Revenue						$ 80,000	
	Water Shop Relocation	$ -	Water	Water Service Revenue	$ -	$ -				$ 190,000	
Total Equipment		$ 71,000			$ 5,000	$ 40,000	$ -	$ 26,000		$ 270,000	
Water Fund #5210											
Hwy 2 ML/plus hydrants		$ -	Water								
Project	Line replacement-various	$ 615,190	Water	Water Service Revenue	$ 455,190	$ 40,000	$ 40,000	$ 40,000	$ 40,000		
		$ -	Water	Water Service Revenue							
Total Project		$ 615,190			$ 455,190	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ -	
Water Expansion Fund #5211											
	Replace 20" line	$ -	Water	PIF						$ 946,000	2025
	4th Ave & Industrial Park	$ 276,000	Water	PIF				$ 276,000			
Expansion Improvements	3rd Ave West	$ 280,000	Water	PIF	$ -		$ 280,000				
		$ -	Water	PIF							
	Riverwood Extension	$ 20,000	Water	PIF			$ 20,000				
	SW 2 & 40	$ 112,500	Water	PIF		$ -		$ 112,500			
	Third Water Well - West	$ -	Water	PIF/Loan			$ -			$ 620,000	
	Elevated Water Tank - West	$ -	Water	PIF/Loan				$ -		$ 1,750,000	
Total Improvements		$ 688,500			$ -	$ -	$ 300,000	$ 388,500	$ -	$ 3,316,000	
GRAND TOTALS		$ 1,374,690			$ 460,190	$ 80,000	$ 340,000	$ 454,500	$ 40,000	$ 3,586,000	

CITY OF COLUMBIA FALLS
CAPITAL IMPROVEMENT PROGRAM - SEWER

(Major Projects - $5000 and 5 Year Life)

Improvement Type	Item	Cost	Dept	Source of Funds	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Future	
Sewer Fund #5310											
Machinery/Equipment											
	New Truck (based on staffing)	$ 25,000	Sewer	Sewer Svc Chgs	$ 25,000						
	Spreader Truck	$ -	Sewer	Sewer Svc Chgs						$ 320,000	
	SCADA System continued	$ 106,950	Sewer	Sewer Svc Chgs	$ 106,950						
	NPW irrigation	$ 10,000	Sewer	Sewer Svc Chgs	$ 10,000						
	Sewer Main & Forcemain repair	$ 90,000	Sewer	Sewer Svc Chgs	$ -		$ 30,000	$ 30,000	$ 30,000		see 5311
	Lab equipment (still)	$ 8,000	Sewer	Sewer Svc Chgs	$ 8,000						
	Backhoe (1/3 shared)	$ -	Sewer	Sewer Svc Chgs						$ 80,000	
	Truck replacement 6 yr cycle	$ 30,000	Sewer	Sewer Svc Chgs					$ 30,000	30,000	
	Bldg over UV and NPW pumps	$ 25,000	Sewer	Sewer Svc Chgs	$ 25,000						
			Sewer	Sewer Svc Chgs							
Total Equipment		$ 294,950			$ 174,950	$ -	$ 30,000	$ 30,000	$ 60,000	$ 430,000	
Improvements											
		$ -	sewer								
Main Improvements		$ -									
Total Improvements		$ -			$ -	$ -	$ -	$ -	$ -	$ -	
Sewer Expansion Fund #5311											
Expansion Improvements	Van's and 3rd sewer install	$ 154,130	Sewer	PIF	$ 154,130	$ -					
	SW 2 & 40	$ 112,500	Sewer	SID			$ -		$ 112,500	$ -	
	Enlarge Sewer Plant		Sewer	SRF/grants/fees			$ -		$ -	$ 2,000,000	2025
Total Improvements		$ 266,630			$ 154,130	$ -	$ -	$ -	$ 112,500	$ 2,000,000	
GRAND TOTALS		$ 561,580			$ 329,080	$ -	$ 30,000	$ 30,000	$ 172,500	$ 2,430,000	

City of Columbia Falls, Montana

Budget for Fiscal Year Ending June 30, 2015

G. PRIVATE PURPOSE TRUST FUNDS

(7000)

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

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

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Rec. 13-14	Prelim. Budget 14-15	Budget Change 14-15	Final Budget 14-15	% Old Budget 14-15
310000 TAXES										
311010 Real Property Taxes	73,325	74,386	74,152	72,893	75,464	97%	74,669	_____	74,669	98%
Tax levy to equal $91,790 in funding with all other sources, part of 15-10-420, MCA maximum levy										
311020 Personal Property Taxes	2,104	1,946	1,511	1,324	0	***%	_____	_____	0	0%
311030 Motor Vehicle Taxes	65	19	45		0	0%	_____	_____	0	0%
312000 Penalty & Interest on	463	840	417	223	200	112%	200	_____	200	100%
Group:	75,957	77,191	76,125	74,440	75,664	98%	74,869	0	74,869	98%
330000 INTERGOVERNMENTAL REVENUES										
335050 Insurance Premium	8,996	9,272	9,749	10,004	9,600	104%	10,000	_____	10,000	104%
335210 PPTAX HB20 - SB417		402			0	0%	_____	_____	0	0%
335230 State Entitlement	6,046	6,046	6,044	6,622	6,526	101%	6,921	_____	6,921	106%
includes growth at 3.37% and Class 8 property reimbursement										
Group:	15,042	15,720	15,793	16,626	16,126	103%	16,921	0	16,921	104%
Fund:	90,999	92,911	91,918	91,066	91,790	99%	91,790	0	91,790	100%
Grand Total:	90,999	92,911	91,918	91,066	91,790		91,790	0	91,790	

CITY OF COLUMBIA FALLS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

7120 FIRE RELIEF DISABILITY/PENSION FUND

Account	Object	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Current Budget 13-14	% Exp. 13-14	Prelim. Budget 14-15	Budget Changes 14-15	Final Budget 14-15	% Old Budget 14-15
420400 FIRE PROTECTION & CONTROL											
130 Employee Benefits						91,790	0%	91,790	_____	91,790	100%
per actuarial report											
	Account:					91,790	0%	91,790	0	91,790	100%
	Fund:					91,790	0%	91,790	0	91,790	100%
											%
	Grand Total:					91,790		91,790	0	91,790	

CITY OF COLUMBIA FALLS

TAX INFORMATION
2014-15 FY

REQUIRED AND SUPPLEMENTAL

CITY OF COLUMBIA FALLS

FY 2014-15
FINAL TAX LEVY SCHEDULE

Assessed Valuation: $ 252,931,371
Tax Valuation: $ 6,697,343
1 Mill Yields (10): **$ 6,697.343**

(4)-(2) Carry-over	Fund No.		[1] Appropriation	[2] Resources Reserve	[3]=[1]+[2] Total Requirements	[4] Resources Available (Cash Plus receivables less current liabilities)	[5] Non-Tax Revenues	[6]=[4]+[5] Total Non-Tax Resources	[7]=[3]-[6] Property Tax Revenues	[8]=[6]+[7] Total Resources	[9]=[7]-[10] Mill Levy
466,337	1000	General	**2,764,477**	554,313	3,318,790	1,020,650	1,318,384	2,339,034	979,756	3,318,790	146.290
0	2190	Insurance	0	0	0	0	0	0	0	0	0.000
0	2250	Planning & Zoning	0	0	0	0	0	0	0	0	0.000
0	2370	PERS	0	0	0	0	0	0	0	0	0.000
0	7120	Fire Relief Pension	91,790	0	91,790	0	17,121	17,121	74,669	91,790	11.149
		SUBTOTAL ----------							**1,054,425**	See Mill Levy Limitations Schedule	**157.439**
	VOTED & SPECIAL LEVIES										
280	Permissive 2372	**Permissive Medical Levy**	122,730	10,000	132,730	10,280	1,166	11,446	121,284	132,730	**18.109**
	NEW Perm 2350	Local Government Review	6,000	0	6,000	0	0	0	6,000	6,000	**0.896**
0	Voted 3010	Pool GO Bond	69,685	21,645	91,330	21,645	300	21,945	69,385	91,330	10.360
1,501	Voted 3020	Street construction Bond	80,117	40,059	120,176	41,560	350	41,910	78,266	120,176	11.686
		SUBTOTAL ----------							**$ 274,935**	Special Mill Levies	**41.051**
		TOTAL ----------	**$ 3,134,799**	**$ 626,017**	**$ 3,760,816**	**$ 1,094,134**	**$ 1,337,321**	**$ 2,431,455**	**$ 1,329,360**	**$ 3,760,815**	**198.490**
									TOTAL TAX		**TOTAL MILLS**

**General Fund Cash Reserve Minimum:

Total Appropriations $ 2,764,477

$ -
$ 2,764,477

% of Operating Reserve 20%

$ 552,895 AVAILABLE-$554,313 20.05%

$ 17,915.00 $ amount of Reserve reduction from prior year

114,442 General Fund Budget Increase

4.44%

2013-14 Mills		**191.079**
		7.411
2013-14 $	**$**	**1,279,716**
	$	**49,644**
		3.88%

CITY OF COLUMBIA FALLS
NON-LEVIED FUNDS - FINAL SUMMARY SCHEDULE

Fiscal Year: 2014-2015

Carry-over (#4-#2)	Fund No.	Fund Name	[1] Appropriation	[2] Resources Reserve	[3]=[1]+[2] Total Requirements	[4] Resources Available (Less Current Liabilities)		[5] Non-Tax Revenues	[6]=[4]+[5] Total Resources
-11,256	2394	Building Code Enforcement Program	71,444	29,873	101,317	18,617		82,700	101,317
18,230	2400	Special Lighting Districts	58,430	14,936	73,366	33,166		40,200	73,366
53,880	2500	Street Maintenance District	387,408	133,807	521,215	187,687		333,528	521,215
-68,799	2700	Cedar Creek Trust	34,800	410,135	444,935	341,336		103,599	444,935
89,387	2820	Gas Tax	179,121		179,121	89,387		89,734	179,121
0	2917	Crime Victims Program	5,000	0	5,000	0		5,000	5,000
7,627	2940	CDBG-Home Program Grant	270,000	0	270,000	7627		262,373	270,000
0	2942	CDBG EC Dev. Grant	13,170		13,170	0		13,170	13,170
0	3534	SID 34	5,715	273	5,988	273		5,715	5,988
0	3536	SID 36	3,802	1,270	5,072	1,270		3,802	5,072
34,900	4000	C.I.P. General Improvements	35,000	18,364	53,364	53,264		100	53,364
14,000	4010	C.I.P. Park Improvements/Equipment	15,000	385,387	400,387	399,387		1,000	400,387
74,000	4020	C.I.P. General Machinery & Equipment	105,100	139,067	244,167	213,067		31,100	244,167
95,412	4040	C.I.P. Street Construction	218,326	0	218,326	95,412		122,914	218,326
352,581	5210	Water ***Operating*** Fund (1)	951,952	657,495	1,609,447	1,010,076	*	599,371	1,609,447
-50,600	5211	Water Capital Expansion Fund	0	891,252	891,252	840,652	*	50,600	891,252
109,739	5310	Sewer ***Operating*** Fund (2)	1,207,733	1,268,209	2,475,942	1,377,948	**	1,097,994	2,475,942
103,100	5311	Sewer Capital Expansion Fund	154,200	375,614	529,814	478,714	**	51,100	529,814
		TOTAL	$ 3,716,201	$ 4,325,682	$ 8,041,883	$ 5,147,883		$ 2,894,000	$ 8,041,883

5210	Water Fund*				
	Water Fund Operating	$ 616,721	5310	Sewer Fund**	
	Water Capital Projects (New)	$ 111,293		Sewer Fund Operating	$ 116,665
				Sewer Capital Projects (New)	$ 313,867
	Water Bond Debt Req'd Reserve	$ 35,308		Sewer -Restricted Project (EDU increase)	$ 491,365
	Water Depreciation Reserve	$ 246,754		Sewer Bond Debt Reserve	$ 256,051
				Sewer Depreciation Reserve	$ 200,000
5211	Water Expansion Projects (New)	$ 840,652			
		$ 1,850,728	5311	Sewer Expansion Projects (New)	$ 478,714 5311
					$ 1,856,662

(1) Does not include Depreciation Expense - $230,000
(2) Does not include Depreciation Expense - $570,000

Total - Levied/Non-Levied Schedule	$ 6,851,000
Total with Depreciation Expense	**$ 7,651,000**

MONTANA
Form AB-72T
Rev. 3-12

2014 Certified Taxable Valuation Information

(15-10-202, MCA)

Flathead County

COLUMBIA FALLS HEALTH INSURANCE (CF PERM MED LEVY)

1. 2014 Total Market Value*	$	252,931,371
2. 2014 Total Taxable Value	$	6,697,343
3. 2014 Taxable Value of Newly Taxable Property	$	31,504
4. 2014 Taxable Value less Incremental Taxable Value**	$	6,697,343
5. 2014 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 7/24/2014

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

**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

2014 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	$	-

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

AGGREGATE OF ALL FUNDS
FYE JUNE 30, 2015

CITY of COLUMBIA FALLS

Numbers appearing in GREEN are ADDITIONS
Numbers appearing in RED are SUBTRACTIONS

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

The tax revenue and mill levy limitations will be computed automatically

NOTE: When entering a number to be substracted enter as a negative number
Where formulas exist (Salmon-shaded Cells), 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 (from prior year's determination form - (8a))		1,055,867	(1)
Add: FISCAL YEAR 2015 INFLATION ADJUSMENT @ 1.03% (Section 15-10-420(1a)(1c), MCA)	10,875	10,875	(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)
Less: FY15 SB96 Reimbursement through Entitlement Share (enter as a negative number)	(17,355)	(17,355)	(3a)*
*adjustment line for FY2015 (SB96 reduced class 8 property and provided reimbursement through state entitlement)			
Adjusted ad valorem tax revenue		1,049,387	(4)
CURRENT YEAR LEVY COMPUTATION:			
Taxable value per mill		6,697	(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)		6,697	(5b)
Less: Newly taxable property per mill value, (enter as negative)	(32)		(5c)
Taxable value per mill of net and gross proceeds (county only) (enter as negative)		(32)	(5d)
Adjusted Taxable value per mill		6,665	(6)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		157.45	(7)
Adjusted taxable value per mill		6,665	(8)
Add: Newly taxable property per mill value	32		
Taxable value per mill of net and gross proceeds (county only)	0	32	(5e)
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)		6,697	(5b)
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		157.45	(7)
Current property tax revenue authorized limitation		1,054,425	(8a)
RECAPITULATION:			
Adjusted ad valorem tax revenue		1,049,387	(4)
Amount attributable to newly taxable property and net/gross proceeds		5,038	(9)
Current property tax revenue authorized limitation		1,054,425	(10)

COLUMBIA FALLS TAX VALUE ANALYSIS
2012 TO 2014

Tax Value Breakdown - Columbia Falls: 2014 Rates		2012 Tax Value			% of Total	Change 2011 - 2012	2013 Tax Value			% of Total	Change 2012 - 2013	2014 Tax Value			% of Total	Change 2013 - 2014
Class 4	Residential, Commercial and Industry	$5,435,711.78			83.65%		$5,533,383.31			82.96%		$5,648,800.00			84.34%	
2.47	(Residential Share		$3,963,909.10	72.9%		2.88%		$ 4,008,976.26	72.5%		1.14%		$ 4,086,415.00	72.3%		1.93%
	(Commercial Share		$1,403,943.69	25.8%		14.86%		$ 1,424,593.37	25.7%		1.47%		$ 1,460,110.00	25.8%		2.49%
	(Industry Share		$ 67,858.99	1.2%		-23.12%		$ 99,813.68	1.8%		47.09%		$ 102,275.00	1.8%		2.47%
	Total Class 4		$5,435,711.78			5.28%		$5,533,383.31			1.80%		$5,648,800.00			2.09%
Class 4	Mobile Homes	$ 16,024.21	$ 16,024.21		0.25%	-3.68%	$ 16,659.64	$ 16,659.64		0.25%	3.97%	$ 16,028.64			0.24%	-3.79%
2.47																
Class 5	Mach/Equip - Water Pollution	$ 13,112.67			0.20%	-4.53%	$ 14,150.22			0.21%	7.91%	$ 13,034.00			0.19%	-7.89%
3.00																
Class 8	Business Equipment	$ 207,818.33			3.20%	-21.95%	$ 210,859.39			3.16%	1.46%	$ 157,467.00			2.35%	-25.32%
.75 - 1.5																
Class 9	Utilities Real/mileage	$ 475,455.72	$ 130,731.84	27.5%	7.32%	20.92%	$ 581,521.44	$ 136,079.16	23.4%	8.72%	22.31%	$ 561,503.00	$ 161,643.00	28.8%	8.38%	-3.44%
12.00	PERS		$ 344,723.88	72.5%				$ 445,442.28	76.6%				$ 399,860.00	71.2%		
Class 1	Railroad/	$ 350,080.17	$ 259,551.72	74.1%	5.39%	6.01%	$ 313,048.40	$ 234,798.34	75.0%	4.69%	-10.58%	$ 300,820.00	$ 169,868.00	56.5%	4.49%	-3.91%
3.28	Telecommunications		$ 90,528.45	25.9%				$ 78,250.06	25.0%				$ 130,952.00	43.5%		
6.00																
		$6,498,202.88			######	5.09%	$6,669,622.40			100.00%	2.64%	$6,697,652.64			100.00%	0.42%
					5.09%					2.64%					0.42%	

2013 Rates	
Class 4	2.54
Class 5	3.00
Class 8 1 or 2	
Class 9	12.00
Class 1	3.39
	6.00

2014 Rates	
Class 4	2.47
Class 5	3.00
Class 8 .75-1.50	
Class 9	12.00
Class 1	
Railroad	3.28
Telecommunications	6.00

DETERMINATION OF PERMISSIVE LEVY FOR GROUP BENEFITS

ENTITY NAME: City of Columbia Falls

FOR FISCAL YEAR ENDING: June 30, 2015

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

STEP #1

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 CONTRIBITIONS TO GROUP BENEFITS ON JULY 1st
1	BASE YEAR	2000	$39,104.00	$232.76	14
2	BUDGETING FOR	2015	$166,832.00	$868.92	16
3			(C2 - C1) A DECREASE WILL SHOW AS -0- IN C3 INCREASE FROM BASE YEAR:	$636.15	2

STEP #2

INPUT INFORMATION REQUESTED IN YELLOW CELLS.

	E
	FOR FISCAL YEAR 2015 2014 CERTIFIED TAXABLE VALUE
CERTIFIED TAXABLE VALUE OF GENERAL FUND	$6,697,343.00

DETERMINATION OF PERMISSIVE LEVY FOR GROUP BENEFITS

ENTITY NAME: City of Columbia Falls

FOR FISCAL YEAR ENDING: June 30, 2015

STEP #3
CALCULATIONS OF:
1) BASE CONTRIBUTION
2) INCREASE IN EMPLOYER CONTRIBUTION FROM BASE YEAR

F	G
F = (C1 X 12) X D2	G = (B2 - F)
BASE CONTRIBUTION	INCREASE IN EMPLOYER CONTRIBUTION FROM BASE YEAR
$44,690.29	$122,141.71

STEP #4
INPUT INFORMATION REQUESTED IN YELLOW CELL

FUND # 2372
PERMISSIVE MEDICAL LEVY

		H	I	J	K
			I = (G ÷ J)	J = (E ÷ 1000)	K = (J X I)
	The Transition clause per L2009 SB 491, Section 4, has expired.	FISCAL YEAR	PERMISSIVE LEVY - FUND 2372 # OF MILLS ALLOWED TO LEVY (NOT SUBJECT TO 15-10-420)	VALUE PER MILL	# 2372 TOTAL GENERATED TAX REVENUE
1	CHOICE #1 PER sec. 4, Ch. 412, L. 2009 - (1)(b)	2015	18.24	$6,697.34	$122,141.71

*Revised 4/3/2014