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

PHONE (406) 892-4391
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CITY COUNCIL REGULAR MEETING
AGENDA
MONDAY, DECEMBER 19, 2022
COUNCIL CHAMBERS CITY HALL

FINANCE COMMITTEE – 6:30 P.M

(Barnhart, Piper, Robinson)

Regular Meeting available virtually via ZOOM. Please contact City Clerk Barb Staaland at staalandb@cityofcolumbiafalls.com or by calling (406) 892-4391 before 6:00 PM on the day of the meeting to register for the ZOOM link.

REGULAR MEETING – 7:00 P.M.

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

CONSENT AGENDA:

1. Approval of Claims - December 19, 2022 - $112,125.04
2. December 5, 2022 - PD Clothing Allowance - $1,826.10
3. Approval of Payroll Claims - December 9, 2022 - $96,550.20
4. Approval of December 5, 2022 Regular City Council Meeting Minutes
5. Approval of Developers' Improvement Agreement - Adam Gardner, 10 Diane Rd, and authorize City Manager to sign
6. Approve Audit Contract, Doyle & Associates, PC for the 22 FY Audit and Authorize City Manager to execute
7. Approval of CUP Extension - Fowler, 1128 3rd Ave E - February 14, 2024

VISITORS/PUBLIC COMMENT (Items not on agenda)

APPOINTMENTS:

8. Probationary Firefighter/EMT - Brad Peterson, Ryan Smith, and Jade Thomas

   Probationary Police Officers - Jacob Dalimata and Micah Friesen

   Assistant Fire Chief - Ron Ross

   Reappointment - Planning Board Members

NOTICE OF PUBLIC HEARINGS/PUBLIC HEARINGS:

9. **Notice of Public Hearing - January 3, 2023:**

   The City Council shall conduct a public hearing for the purpose of considering special fire department inspection fees, as related to short term vacation rental properties

10. **Notice of Public Hearings - January 3, 2023 - Planning Requests - Preliminary Plat Tamarack Meadows and Conditional Use Permit Large Building:**

    The Columbia Falls City-County Planning Board held public hearings for the following items at their regular meeting on Tuesday, December 13, 2022 at 6:30 p.m. at the Council Chambers of City Hall, 130 6th Street West, Columbia Falls, Montana. The Columbia Falls City Council will hold a subsequent hearing on January 3, 2023 starting at 7:00 p.m. in the same location.

    Request for a Subdivision in the Columbia Falls Planning Jurisdiction:

    Schellinger Construction is requesting a Major subdivision called Tamarack Meadows. It consists of 103 lots and open space areas totaling 47 acres. The subdivision will extend the private road network and connect to public sewer and water facilities. Originally part of the Tamarack Heights development, these lots had preliminary plat approval back in 2006 but has since expired. The proposed subdivision follows the same design as the original subdivision. The property is located along Gleneagles Trail and Turnberry Terrace. The property is described as Tract 1 (The remainder of Tamarack Heights Phase 1) all in Section 6, Township 30 North, Range 20 West, P.M.M., Flathead County.

    Request for a Conditional Use Permit in the Columbia Falls Planning Jurisdiction:

    Littlefoot Properties LLC is requesting a Conditional Use Permit (CUP) to develop a building greater than 10,000 square feet for a Dollar General Store. The property is zone CB-2 which requires a CUP for building that exceed 10,000 square feet. The CUP reviews compliance for the City's Large Building Standards of the Columbia Falls Zoning Code. The property is located 1800 9th Street West (Highway 2). The property is described as Tract 1 of COS 21160 in Section 18, Township 30 North, Range 20 West, P.M.M., Flathead County.

11. **Notice of Public Hearings - Planning Board January 10th and Special City Council January 30th**:

    The Columbia Falls City-County Planning Board will hold a public hearing for the following items at their regular meeting on Tuesday, January 10, 2023 at 6:30 p.m. at the Cafetorium in the Columbia Falls Junior High School, 1805 Talbot Road, Columbia Falls, Montana. The Columbia

Falls City Council will hold a subsequent hearing at a special meeting on January 30, 2023 starting at 7:00 p.m. in the same location.

Request for a Planned Unit Development (PUD) for the River Highlands Development:
James Barnett, on behalf of River Highlands LLC, is requesting a Planned Unit Development in the Columbia Falls Zoning Jurisdiction called River Highlands. The property is located at 264, 316, 378, & 494 River Road in Columbia Falls and is described as Lots 1, 2, & 3 of Loeffler Ridge Subdivision and Assessor's Tracts 7 B and 7BB (Tracts 1 and 3 of COS 14045) in Section 16, Township 20 North, Range 20 West, P.M.M., Flathead County. The project consists of 83 detached single family homes; 98 attached single family townhomes, 162 apartment units. The total unit count is 343 units on 49.1 acres gross for a density of 6.9 units per acre. The applicant is proposing 19.55 acres (40%) of the site as park and open space. With the project, the applicant is proposing to move River Road further east on Highway 2 and, if supported by MDOT, the applicant would install a traffic signal at Highway 2 and River Road. The applicant is not requesting any deviations other than the clustering of density and the density bonus provided by the PUD regulations.

Request for Preliminary Plat approval of the River Highlands Subdivision in the Columbia Falls Zoning Jurisdiction:
James Barnett, on behalf of River Highlands LLC, is requesting preliminary plat approval for property located at 264, 316, 378, & 494 River Road in Columbia Falls further described as Lots 1, 2, & 3 of Loeffler Ridge Subdivision and Assessor's Tracts 7 B and 7BB (Tracts 1 and 3 of COS 14045) in Section 16, Township 20 North, Range 20 West, P.M.M., Flathead County. The applicant will subdivide the property to create 21 lots (17 residential and 4 open space lots). The subdivision will extend Municipal water and sewer services along with reconstructing River Road and incorporating a detached pedestrian path. The new roads within the project will be public and privately maintained but all open to the public. The proposed subdivision is part of a PUD application for River Highlands.

NEW BUSINESS:

12. Consideration of Support for the MLCT Legislative Resolutions

ORDINANCES / RESOLUTIONS:

13. Second and Final Reading - Ordinance #823 - Amending Chapter 3.20 Resort Tax to Add Late Fees and Penalties

14. Resolution #1886 - A Resolution of the City Council of the City of Columbia Falls, Montana, Amending Funds and Budgetary Line-item Appropriations for the Fiscal Year ending June 30, 2023 to Account for the Addition of the Paid Firefighters

REPORTS / BUSINESS FROM MAYOR & COUNCIL

CITY MANAGER REPORT

CITY ATTORNEY REPORT

MISCELLANEOUS

ADJOURN

Next Scheduled Meetings:
City Council – Regular Meeting, **Tuesday, January 3rd**– 7:00 PM
Planning Board – January 10, 2023 - CF JH Cafetorium - 6:30 PM

City Council - Regular Meeting, Tuesday, January 17th - 7:00 PM

City Council - Special Meeting, Monday, January 30th - 7:00 PM - CF JH Cafetorium

For the Accounting Period: 12/22

* ... Over spent expenditure

Claim/ Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org Acct	Object	Proj	Cash Account
43917	2115 ARMY NAVY KALISPELL	67.47							
	50106 11/29/22 FAC-FLAGS (CITY HALL)	67.47			1000	411200	220		101000
	Total for Vendor:	67.47							
43903	2953 AXON ENTERPRISE, INC.	2,039.60							
	INSUS11910 11/24/22 PD-BODY CAMS, TASER CARTRI	2,039.60			1000	420100	212		101000
	Total for Vendor:	2,039.60							
43897	1700 BRECK LAW OFFICE, PC	9,862.83							
	120222 12/02/22 LGL-FEES FOR JAN 2023	1,718.45			1000	411100	350		101000
	120222 12/02/22 CITY COURT-FEES FOR JAN 2023	3,502.75			1000	410365	350		101000
	120222 12/02/22 WTR-FEES FOR JAN 2023	564.68			5210	430500	350		101000
	120222 12/02/22 SWR-FEES FOR JAN 2023	564.68			5310	430600	350		101000
	120222 12/02/22 PLG/ZONING-FEES FOR JAN 2023	282.34			1000	411000	350		101000
	120222 12/02/22 PD-FEES FOR JAN 2023	114.13*			1000	420100	399		101000
	120222 12/02/22 WTR-FEES FOR JAN 2023	25.36			5210	430500	357		101000
	120222 12/02/22 SWR-FEES FOR JAN 2023	38.04			5310	430600	357		101000
	120222 12/02/22 STRS-FEES FOR JAN 2023	50.72			2500	430200	399		101000
	120222 12/02/22 LGL-ADD'L FEES FOR JAN 2023	152.18			1000	411100	350		101000
	7-15 12/07/22 LGL-M. CAHILL VS BOARD OF ADJU	922.50			1000	411100	351		101000
	7-19 12/07/22 LGL-M.CAHILL CIVIL CLAIM	1,927.00			1000	411100	351		101000
	Total for Vendor:	9,862.83							
43924 E	2852 CHARTER COMMUNICATIONS	267.94							
	120122 12/01/22 PD-INTERNET 12/01/22-12/31/22	129.98			1000	420100	345		101000
	120622 12/06/22 SWR-INTERNET 12/6/22-01/5/23	137.96			5310	430600	345		101000
	Total for Vendor:	267.94							
43945	1145 CITY OF WHITEFISH BUILDING	2,000.00							
NOVEMBER BUILDING PERMITS									
	113022 11/30/22 MINIMUM PERMITS - FOR NOVEMBER	2,000.00			2394	420500	398		101000
	Total for Vendor:	2,000.00							

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
43939		2559 CNA SURETY	236.00								
EFFECTIVE 01/08/2023 TO 01/08/2027											
		010823 01/08/23 RNWL-NOTARY BOND,NICOSIA	40.00			1000		410500	390		101000
		010823 01/08/23 RNWL-ERRORS & OMISSIONS,NICOSI	78.00			1000		410500	390		101000
		010823 01/08/23 RNWL-NOTARY BOND,STAALAND	40.00			1000		410500	390		101000
		010823 01/08/23 RNWL-ERRORS & OMISSIONS,STAALA	78.00			1000		410500	390		101000
		Total for Vendor:	236.00								
43913		223 COLUMBIA FALLS AUTO CLINIC	1,556.83								
		31726 11/30/22 SWR-06' COLORADO REPAIR	323.64			5310		430600	361		101000
		31791 12/07/22 WTR-TRAILBLAZER TUNE UP	308.30			5210		430500	361		101000
		31791 12/07/22 SWR-TRAILBLAZER TUNE UP	308.30			5310		430600	361		101000
		31791 12/07/22 STRS-TRAILBLAZER TUNE UP	308.30			2500		430200	361		101000
		31791 12/07/22 FIN-TRAILBLAZER TUNE UP	308.29			1000		410500	390		101000
		Total for Vendor:	1,556.83								
43926		927 CURRIER'S CERTIFIED WELDING,	850.00								
SNOW PLOW PARTS											
		6946 12/06/22 STRS-CUTTING EDGE BOSS PLOWS	850.00			2500		430200	232		101000
		Total for Vendor:	850.00								
43918		3026 DAILY INTER LAKE	195.36								
		2812 11/27/22 PLG-TAMARACK & DOLLAR STORE	195.36			1000		411000	331		101000
		Total for Vendor:	195.36								
43901		2889 DAKOTA SUPPLY GROUP	401.50								
		S102322768 11/22/22 PRKS-RIVERS EDGE B-ROOM RE	23.20			1000		460400	240		101000
		S102324562 11/23/22 PRKS-RIVERS EDGE B-ROOM RE	378.30			1000		460400	240		101000
		Total for Vendor:	401.50								
43905		3155 ELIZABETH M HIRST	2,676.55								
		102 12/05/22 FIN-FY 22 AFR PREP	2,676.55			1000		410500	399		101000
		Total for Vendor:	2,676.55								

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org Acct	Object	Proj	Cash Account
43911	E	1879 EVERGREEN WASTE CONNECTIONS	567.45							
		120122 12/01/22 FAC-11/1/22-11/30/22	81.00			1000	411200	340		101000
		120122 12/01/22 STRS-11/1/22-11/30/22	201.00			2500	430200	340		101000
		120122 12/01/22 WTR-11/1/22-11/30/22	122.50			5210	430500	340		101000
		120122 12/01/22 SWR-11/1/22-11/30/22	67.45			5310	430600	340		101000
		120122 12/01/22 PRKS-11/1/22-11/30/22	95.50			1000	460400	340		101000
		Total for Vendor:	567.45							
43922		438 FERGUSON WATERWORKS	10,169.37							
		0837336-2 12/02/22 WTR-PAINT FOR UDIGS	17.37			5210	430500	220		101000
		0816522-1 12/01/22 WATER-3/4 AND 1' METERS	528.00			5210	430500	230		101000
		0839030-1 12/02/22 WTR-METER & RADIO STOCK	9,360.00			5210	430500	230		101000
		0841313 12/01/22 WTR-10 DIANE RD METER	264.00			5210	430500	230		101000
		Total for Vendor:	10,169.37							
43900	E	2961 FIRST BANKCARD-ELECTRONIC PYMT	1,654.44							
		312-000145 10/27/22 STRS-SWITCH	65.47			2500	430200	240		101000
		27494868 10/28/22 BLDG-2022 PASSPORT REGISTRAT	44.03*			2394	420500	390		101000
		9684206 10/26/22 PRKS-SOLAR MOTION LIGHTS	24.99*			1000	460400	220		101000
		9684206 10/26/22 SWR-SECURITY LIGHT	21.54			5310	430600	220		101000
		9684206 10/26/22 WTR-SECURITY LIGHTS	43.08			5210	430500	220		101000
		9684206 10/26/22 SWR-BULBS FOR SECURITY LIGHTS	13.05			5310	430600	220		101000
		9684206 10/26/22 WTR-BULBS FOR SECURITY LIGHTS	26.50			5210	430500	220		101000
		8576202 10/27/22 PD-ANTI-FATIGUE MAT	33.24			1000	420100	220		101000
		8576202 10/27/22 CALEB ANTI-FATIGUE MAT	33.24			1000	411200	220		101000
		8576202 10/27/22 SUSAN ANTI-FATIGUE MAT	33.24			1000	411200	220		101000
		22136 10/31/22 PD-NITRILE GLOVES	156.08			1000	420100	220		101000
		1060-4192 10/31/22 WTR-C BECKER TRAINING	20.00			5210	430500	380		101000
		103122 10/31/22 PD-BACKGROUND CREDIT CHECK	25.00*			1000	420100	399		101000
		103122 10/31/22 PD-BACKGROUND CREDIT CHECK	25.00*			1000	420100	399		101000
		9113850 10/31/22 PD-UNDER DESK MOUNT FOR COMPU	107.98			1000	420100	212		101000
		000009612 11/02/22 SWR-INSTANT START BALLAST	399.80			5310	430600	220		101000
		6437853 10/27/22 SWR-EXT CABLE, ZIP TIE, SEC C	58.21			5310	430600	220		101000
		5690630 10/28/22 PD-ADHESIVE CABLE CLIPS	8.06			1000	420100	220		101000
		5690630 10/28/22 PD-MONITOR	99.99			1000	410580	212		101000
		2201835 11/04/22 PRKS-B BALL HOOP LOCKS	98.00*			1000	460400	220		101000

For the Accounting Period: 12/22

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org Acct	Object	Proj	Cash Account
		5119728679 11/10/22 FIN-B STAALAND NOTARY COUR	35.00			1000	410500	380		101000
		0120550313 11/07/22 SWR-ADOBE PRO SUBSCRIPT	19.99			5310	430600	355		101000
		624 10/17/22 ADMIN-MT SOCIETY OF CPA'S	74.00			1000	410400	335		101000
		000071 11/21/22 PD-ICE CLEATS FOR NEW OFFICERS	80.95			1000	420100	220		101000
		000071 11/21/22 WTR-ICE CLEATS FOR MARK	27.00			5210	430500	220		101000
		000071 11/21/22 BLDG-ICE CLEATS FOR CALEB	27.00			2394	420500	220		101000
		000071 11/21/22 STRS-ICE CLEATS FOR AUSTIN	54.00			2500	430200	220		101000
		Total for Vendor:	1,654.44							
43910		663 FLATHEAD COUNTY SOLID WASTE	2,461.64							
SLUDGE HAULING 11/1-11/30/22										
		8724 11/30/22 SWR-SLUDGE HAUL 11/1-11/30/22	2,461.64			5310	430600	395		101000
		Total for Vendor:	2,461.64							
43907		24 FLATHEAD COUNTY TREASURER	388.00							
		120122 12/01/22 CRT-TECH SUR 11/22	193.00			1000	212201			101000
		120122 12/01/22 CRT-LEA/CRIM CONV SURCRG 11/22	195.00			1000	212201			101000
		Total for Vendor:	388.00							
43937		21 FLATHEAD ELECTRIC COOP INC	13,293.12							
10/25-11/24/22										
		113022 11/30/22 FAC-10/25-11/24/22	466.57			1000	411200	341		101000
		113022 11/30/22 PD-10/25-11/24/22	41.67			1000	420100	341		101000
		113022 11/30/22 FD-10/25-11/24/22	303.87			1000	420400	341		101000
		113022 11/30/22 PARKS-10/25-11/24/22	350.65			1000	460400	341		101000
		113022 11/30/22 POOL-10/25-11/24/22	68.30			1000	460445	341		101000
		113022 11/30/22 LIGHTING-10/25-11/24/22	2,566.03			2400	430200	341		101000
		113022 11/30/22 STRS-10/25-11/24/22	182.19			2500	430200	341		101000
		113022 11/30/22 WTR-10/25-11/24/22	3,225.72			5210	430500	341		101000
		113022 11/30/22 SWR-10/25-11/24/22	6,088.12			5310	430600	341		101000
		Total for Vendor:	13,293.12							
43916		3075 FLATHEAD OIL	46.95							
		22-4598 11/29/22 STRS-5/1 PHILLIPS 66 DYNALIFE	46.95			2500	430200	231		101000
		Total for Vendor:	46.95							

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
43929		3194 GARDNER, ADAM	3,776.00								
		120822 12/08/22 RMBRS SIDEWALK AT 10 DIANE RD	3,776.00			1000		366000			102015
		Total for Vendor:	3,776.00								
43894		2948 GLACIER CLOTHING CO.	33.50								
		11425 11/29/22 SWR-EMBROIDERY- G JENKINS	33.50			5310		430600	226		101000
		Total for Vendor:	33.50								
43946		2806 HANSON'S HARDWARE	387.59								
		603605 11/02/22 WTR-PVC PIPING, BARB INSERT	8.28			5210		430500	240		101000
		603605 11/02/22 WTR-RETURNED INSERT&BUSHING	-8.98			5210		430500	240		101000
		603603 11/02/22 WTR-PVC PIPING,BUSHING,VALVE	38.94			5210		430500	240		101000
		603772 11/16/22 STRS-MISC SCREWS	8.56			2500		430200	240		101000
		603922 12/01/22 PRKS-CORD FOR LIGHTS @ GL BK	21.99*			1000		460400	220		101000
		603910 11/30/22 SWR-GATE VALVE	11.99			5310		430600	240		101000
		604001 12/08/22 STRS-OUTLETS & COVERS	61.42			2500		430200	240		101000
		604001 12/08/22 STRS-SOAP,CLEAN WIPES, TOOL BX	64.74			2500		430200	220		101000
		603822 11/21/22 STRS-OUTLET & SINGLE BREAKER	41.97			2500		430200	240		101000
		604015 12/09/22 FAC-FAUCET COVER	8.98			1000		411200	240		101000
		603908 11/30/22 WTR-MAX HEAT TRIGGER TORCH	54.99			5210		430500	240		101000
		603876 11/28/22 SWR-CONDUIT & MALE ADAPTER	25.47			5310		430600	240		101000
		603882 11/28/22 SWR-1" HOUSING O RING	9.49			5310		430600	240		101000
		603882 11/28/22 SWR-WATER FILTER CARTRIDGES	37.96			5310		430600	220		101000
		604004 12/08/22 SWR-CLARIFIER #2 REPAIR	1.79			5310		430600	240		101000
		Total for Vendor:	387.59								
43947		1119 HDR ENGINEERING, INC.	5,830.31								
WWTP AND SEWER IMPROVEMENTS PROJECT INVOICE #9											
		1200483255 12/08/22 WWTP & SWR IMPROVEMENTS #9	5,830.31			5310		430600	930		101000
		Total for Vendor:	5,830.31								
43923		2909 HEARTLAND AG SYSTEMS	1,784.70								
		IQ06076 11/29/22 STRS-MAG PUMP	1,784.70			2500		430200	212		101000
		Total for Vendor:	1,784.70								

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
43909		1659 HIGH COUNTRY LINEN SUPPLY	286.78								
		0528340 12/05/22 FAC-CITY HALL, POLC, CRT, FIN	251.69			1000		411200	224		101000
		0528341 12/05/22 FAC-FIRE HALL	35.09			1000		411200	224		101000
		Total for Vendor:	286.78								
43928		2791 IDEXX DISTRIBUTION, INC.	207.27								
		3119114304 12/05/22 SWR-GAMMA IRRAD COLILERT 2	207.27			5310		430600	222		101000
		Total for Vendor:	207.27								
43944		2849 J2 BUSINESS PRODUCTS	267.88								
		1237830-0 12/06/22 FIN-SIGN HERE POST-IT	11.19			1000		410500	210		101000
		1237829-0 12/07/22 FIN-SECURE PEN FRONT COUNTE	4.34			1000		410500	210		101000
		1235591-1 12/01/22 PD-TONER	62.99			1000		420100	210		101000
		1236471-0 12/01/22 PD-BOX OF PENS	6.39			1000		420100	210		101000
		1235591-0 11/30/22 PD-TONER	182.97			1000		420100	210		101000
		Total for Vendor:	267.88								
43927		1080 LES SCHWAB TIRE CENTER	284.95								
		502346 12/08/22 WTR-TRAILBLAZER TPMS REPAIR	71.24			5210		430500	361		101000
		502346 12/08/22 SWR-TRAILBLAZER TPMS REPAIR	71.24			5310		430600	361		101000
		502346 12/08/22 STRS-TRAILBLAZER TPMS REPAIR	71.24			2500		430200	361		101000
		502346 12/08/22 FIN-TRAILBLAZER TPMS REPAIR	71.23			1000		410500	390		101000
		Total for Vendor:	284.95								
43943		2951 MONTANA DEPT. OF ADMINISTRATION	1,700.00								
FISCAL YEAR ENDING JUNE 30, 2022											
		121322 12/13/22 ANNUAL FINANCIAL REPORT FILING	1,700.00			1000		410500	353		101000
		Total for Vendor:	1,700.00								
43921		43 MONTANA ENVIRONMENTAL LABORATORY	1,160.00								
STATEMENT ENDING 11/30/22											
		2211926 11/04/22 WTR-COLIFORM	135.00			5210		430500	394		101000
		2211238 10/31/22 WTR-HERBICIDES, PESTICIDES	660.00			5210		430500	394		101000
		2211609 11/01/22 SWR-NITRATE+NITR,TNK	65.00			5310		430600	394		101000
		2211830 11/08/22 SWR-AMMONIA, TKN, NITRATE+NIT	90.00			5310		430600	394		101000
		2212079 11/15/22 SWR-NITRATE+NITRITE, TKN	65.00			5310		430600	394		101000

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org Acct	Object	Proj	Cash Account
		2212520 11/29/22 SWR-NITRATE+NITRITE TNK	65.00			5310	430600	394		101000
		2212295 11/22/22 SWR-NITRATE+NITRITE, TKN	65.00			5310	430600	394		101000
		2211831 11/09/22 SWR-DISOLVED ALUMINUM	15.00			5310	430600	394		101000
		Total for Vendor:	1,160.00							
43912		1652 MONTANA STATE FIRE CHIEFS	75.00							
		00849 12/02/22 FD-MEMBER RENEWAL CHIEF WEEKS	75.00			1000	420400	335		101000
		Total for Vendor:	75.00							
43935		3094 MONTANA STATE VOLUNTEER FIRE	55.00							
		120822 01/01/23 FD-CAL YR 2023 DUES CHIEF WEEK	55.00			1000	420400	335		101000
		Total for Vendor:	55.00							
43948		722 MORRISON-MAIERLE, INC.	14,652.35							
12TH AVE IMPROVEMENTS, 5TH AVE EN WATER MAIN REPLACEMENT, BUSINESS DISTRICT SIDE WALKS AND PARKING IMPROVEMENTS.										
		000222349 12/12/22 12TH AVE W IMPROVEMENTS	2,096.34			2959	470300	930		101000
		000222347 12/12/22 BIZ DISTRICT PARKNG & SIDEW	9,576.00			2310	470300	931		101000
		000222348 12/12/22 5TH AVE EN WATER MAIN PROJE	2,219.50			5210	430500	930		101000
		000222350 12/12/22 ON CALL SVC-MEADOW LK BLVD	159.75			5210	430500	354		101000
		000222350 12/12/22 ON CALL SVC-MEADOW LK BLVD	159.76			5310	430600	354		101000
		000222350 12/12/22 ON CALL SVC - RUIS HOTEL	147.00			5310	430600	354		101000
		000222350 12/12/22 ON CALL-RIVER HIGHLANDS SUB	110.25			5210	430500	354		101000
		000222350 12/12/22 ON CALL-RIVER HIGHLANDS SUB	110.25			5310	430600	354		101000
		000222350 12/12/22 ON CALL-RUIS 4TH AVE/8TH S	36.75			5210	430500	354		101000
		000222350 12/12/22 ON CALL-RUIS 4TH AVE/8TH S	36.75			5310	430600	354		101000
		Total for Vendor:	14,652.35							
43942		52 NAPA AUTO PARTS	510.99							
		027827 11/28/22 STRS-DIESEL TREATMENT	36.72			2500	430200	231		101000
		072834 11/29/22 SWR-KAT DIESEL ENGINE HEATER	146.30			5310	430600	232		101000
		027950 11/29/22 SWR-CAMSHAFT SENSOR	37.27			5310	430600	232		101000
		027426 11/22/22 SWR-1999 CHEVY STARTER	377.12			5310	430600	232		101000
		027557 11/22/22 SWR-CORE DEPOSIT RETURN	-86.42			5310	430600	232		101000
		Total for Vendor:	510.99							

* ... Over spent expenditure

Claim/ Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund Org Acct		Object	Proj	Cash Account
43915	520 NORCO, INC.	316.36							
	36446677 11/30/22 STRS-CYLNDR RENT NOV 2022	11.70			2500	430200	220		101000
	70865228-0 11/21/22 STRS-RATCHET ASSEMBLY	28.40			2500	430200	220		101000
	71012862-0 12/06/22 STRS-CUT OFF WHEELS	150.40			2500	430200	220		101000
	71038346-0 12/09/22 STRS-NATE & AUSTIN SAFETY	41.95			2500	430200	226		101000
	71038346-0 12/09/22 WTR-NATE & AUSTIN SAFETY C	41.95			5210	430500	226		101000
	71038346-0 12/09/22 PRKS-NATE & AUSTIN SAFETY	41.96			1000	460400	226		101000
	Total for Vendor:	316.36							
43941	2002 NORTHWEST PARTS & EQUIPMENT &	25.24							
	C317004 11/30/22 STRS-200PSI HOSE	19.71			2500	430200	240		101000
	C316981 11/30/22 SWR-90' ELBOW	5.53			5310	430600	240		101000
	Total for Vendor:	25.24							
43908	1437 NORTHWESTERN ENERGY	2,777.87							
NATURAL GAS SERVICE 12/15/22									
	112822 11/28/22 FAC-10/24-11/23/22	640.97			1000	411200	344		101000
	112822 11/28/22 PD-10/24-11/23/22	100.91			1000	420100	344		101000
	112822 11/28/22 FD-10/24-11/23/22	538.66			1000	420400	344		101000
	112822 11/28/22 STRS-10/24-11/23/22	395.11			2500	430200	344		101000
	112822 11/28/22 WTR-10/24-11/23/22	106.83			5210	430500	344		101000
	112822 11/28/22 SWR-10/24-11/23/22	937.09			5310	430600	344		101000
	112822 11/28/22 POOL-10/24-11/23/22	58.30			1000	460445	344		101000
	Total for Vendor:	2,777.87							
43930	2678 O'NEIL PRINTERS, INC	298.00							
2 BOXES BUSINESS WINDOW ENVELOPES, 1 BOX NON WINDOWED									
	1727 12/07/22 FIN-1500 ENVELOPES	99.34			1000	410500	210		101000
	1727 12/07/22 WTR-1500 ENVELOPES	99.33			5210	430500	210		101000
	1727 12/07/22 SWR-1500 ENVELOPES	99.33			5310	430600	210		101000
	Total for Vendor:	298.00							
43940	2816 O'REILLY AUTO PARTS	89.96							
	414436 11/23/22 STRS-DIESEL EXHAUST FLUID	55.98			2500	430200	231		101000
	415445 12/05/22 SWR-COLORADO GEAR OIL	33.98			5310	430600	231		101000
	Total for Vendor:	89.96							

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
43933		2793 PAUL THE PLUMBER	156.00								
		4422 11/15/22 PRKS-RIVERS EDGE BATHROOM REPA	156.00			1000	460400		366		101000
		Total for Vendor:	156.00								
43904		1495 PLATT ELECTRIC SUPPLY	226.59								
		3L25502 11/15/22 STRS-GARAGE DOOR INSTALL PART	144.99			2500	430200		240		101000
		3L25502 11/15/22 PRKS-BLACK CABLE TIES	81.60*			1000	460400		220		101000
		Total for Vendor:	226.59								
43919		1888 PLETCH ELECTRIC INC	1,500.64								
		5518 12/02/22 STRS-SAND SHED & GARAGE DOOR	344.25*			2500	430200		366		101000
		5518 12/02/22 WTR-INSTALL FAKE CAMS & LIGHTS	314.76			5210	430500		366		101000
		5518 12/02/22 SWR-INSTALL MOTION LIGHT	496.63			5310	430600		366		101000
		5518 12/02/22 PRKS-TREE LIGHTING AT GLAC BK	220.00			1000	460400		360		101000
		5518 12/02/22 RURAL FIRE-SMOKE HOUSE REPAIR	125.00			1000	420400		366		101000
		Total for Vendor:	1,500.64								
43899		1653 SUPER 1 FOODS	41.83								
		08-1711181 12/03/22 SWR-DISTILLED WATER	23.46			5310	430600		222		101000
		04-2203043 12/13/22 CNCL-BREAKFAST MEETING 12/	18.37			1000	410100		220		101000
		Total for Vendor:	41.83								
43932		3068 SUPERIOR LAND & LAWN CARE LLC	250.00								
		4 12/07/22 FD-NOV SNOW REMOVAL	250.00			1000	420400		399		101000
		Total for Vendor:	250.00								
43893		74 THATCHER COMPANY OF MONTANA	7,332.77								
		2022350101 12/07/22 SWR-ALUMINUM SULFATE	7,332.77			5310	430600		221		101000
		Total for Vendor:	7,332.77								
43931		1644 THE CHEMNET CONSORTIUM	62.00								
		115424 12/09/22 STRS - DRUG SCREEN	62.00			2500	430200		399		101000
		Total for Vendor:	62.00								

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org Acct	Object	Proj	Cash Account
43938		2699 THE MAIL ROOM, INC	865.46							
		D112667 12/05/22 PD-MAIL SRVS 11/21-12/2/22	14.65			1000	420100	310		101000
		D112667 12/05/22 FIN-MAIL SRVS 11/21-12/2/22	150.44			1000	410500	310		101000
		D112667 12/05/22 WTR-MAIL SRVS 11/21-12/2/22	191.30			5210	430500	310		101000
		D112667 12/05/22 SWR-MAIL SRVS 11/21-12/2/22	191.30			5310	430600	310		101000
		D112667 12/05/22 CRT-MAIL SRVS 11/21-12/2/22	243.27			1000	410360	310		101000
		D112667 12/05/22 PLN-MAIL SRVS 11/21-12/2/22	74.50			1000	411000	310		101000
		Total for Vendor:	865.46							
43902		1623 THE UPS STORE #4515	192.58							
TRACKING #1ZWA36714263893634										
		A009976 11/30/22 SWR-LAB PART REPAIR SHIPPING	192.58			5310	430600	310		101000
		Total for Vendor:	192.58							
43914		3183 TOTAL GARAGE SOLUTIONS	4,489.00							
STREET SHOP GARAGE DOOR										
		42008 12/02/22 FAC-STREET SHOP GARAGE DOOR	4,489.00			4000	430200	930		101000
		Total for Vendor:	4,489.00							
43920		3016 TRANSUNION RISK AND ALTERNATIVE	164.00							
		202211-1 12/01/22 PD-11/1/22-11/30/22	164.00			1000	420100	335		101000
		Total for Vendor:	164.00							
43934		3084 TW ENTERPRISES INC	2,349.58							
WWTP BACK UP GEN SET SERVICE AND REPAIR.										
		61431 12/08/22 SWR-PORTABLE GENERATOR MAINT	2,349.58			5310	430600	360		101000
		Total for Vendor:	2,349.58							
43896		246 URECO INC.	4,393.31							
		18416 12/06/22 STRS-DEICER 21.5 TONS	4,393.31			2500	430200	221		101000
		Total for Vendor:	4,393.31							
43925		523 USA BLUE BOOK	164.00							
		185267 11/22/22 SWR-HR TOTAL PHOSPHORUS REAGEN	164.00			5310	430600	222		101000
		Total for Vendor:	164.00							

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund Org Acct		Object	Proj	Cash Account
43895		3063 UTILITIES UNDERGROUND LOCATION	32.97							
MONTH OF SERVICE NOVEMBER										
21 UDIGS										
		2115070 11/30/22 WTR-NOVEMBER 2022 UDIGS	10.99			5210	430500	318		101000
		2115070 11/30/22 SWR-NOVEMBER 2022 UDIGS	10.99			5310	430600	318		101000
		2115070 11/30/22 STRS-NOVEMBER 2022 UDIGS	10.99			2500	430200	318		101000
		Total for Vendor:	32.97							
43906		1134 VICTIM-WITNESS ADVOCATE PROGRAM	245.00							
		120122 12/01/22 CRTS-NOVEMBER 2022	245.00			2917	410360	356		101000
		Total for Vendor:	245.00							
43898		84 WESTERN BUILDING CENTER	176.98							
		4710562 12/02/22 PRKS-RIVERS EDGE BATHRM REPAI	21.99			1000	460400	212		101000
		4711203 12/09/22 PASSPORT SNOW BRUSH	28.98			1000	411200	220		101000
		4711154 12/09/22 STRS-TUBE CUTTER, SCREW PAN	29.98			2500	430200	220		101000
		4710799 12/06/22 STRS-FASTNERS, GORILLA TAPE	10.51			2500	430200	220		101000
		4710549 12/02/22 STRS-1-1/4 X 5 IRON NIPPLE	15.28			2500	430200	240		101000
		4710293 11/30/22 STRS-FULL GLAND BALL VALVE	14.99			2500	430200	240		101000
		4710924 12/07/22 SWR-CLARIFIER PARTS	46.97			5310	430600	220		101000
		4711028 12/08/22 SWR-ASSORTED FASTENERS	8.28			5310	430600	240		101000
		Total for Vendor:	176.98							
43936	E	2733 WEX Fleet Universal	5,834.83							
STATEMENT ENDING 11/30/22										
		85547388 11/30/22 PD-NOVEMBER FUEL	2,203.31			1000	420100	231		101000
		84854865 11/30/22 FIRE-NOVEMBER FUEL	544.67			1000	420400	231		101000
		84854865 11/30/22 WTR-NOVEMBER FUEL	360.76			5210	430500	231		101000
		84854865 11/30/22 SWR-NOVEMBER FUEL	743.34			5310	430600	231		101000
		84854865 11/30/22 STRS-NOVEMBER FUEL	1,982.75			2500	430200	231		101000
		Total for Vendor:	5,834.83							
43949		3021 WGM GROUP	392.70							
		67773 12/14/22 FEMA-RIVERS EDGE REPAIRS #2	392.70*			2958	460400	354		101000
		Total for Vendor:	392.70							

# of Claims 57 Total: 112,125.04 # of Vendors 53

Total Electronic Claims 8,324.66

Total Non-Electronic Claims 103800.38

For the Accounting Period: 12/22

Fund/Account	Amount
1000 GENERAL FUND	
101000 CASH/CASH EQUIVALENTS	$25,568.21
102015 Cash-Restricted for Infrastructure	$3,776.00
2310 TAX INCREMENT DISTRICT FUND	
101000 CASH/CASH EQUIVALENTS	$9,576.00
2394 BUILDING CODE ENFORCEMENT FUND	
101000 CASH/CASH EQUIVALENTS	$2,071.03
2400 SPECIAL LIGHTING DISTRICT FUND	
101000 CASH/CASH EQUIVALENTS	$2,566.03
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND	
101000 CASH/CASH EQUIVALENTS	$11,540.28
2917 CRIME VICTIMS ASSISTANCE FUND	
101000 CASH/CASH EQUIVALENTS	$245.00
2958 FEMA PUBLIC ASSISTANCE GRANT	
101000 CASH/CASH EQUIVALENTS	$392.70
2959 EDA	
101000 CASH/CASH EQUIVALENTS	$2,096.34
4000 CAPITAL PROJECTS FUND - Building	
101000 CASH/CASH EQUIVALENTS	$4,489.00
5210 WATER ENTERPRISE FUND	
101000 CASH/CASH EQUIVALENTS	$19,144.15
5310 SEWER ENTERPRISE FUND	
101000 CASH/CASH EQUIVALENTS	$30,660.30
Total:	$112,125.04

Council Meeting Date: Dec 19, 2022

Claims Submitted to Council:$ 112,125.04

Claims Denied/Withheld by Council Finance Committee:$______________ Claim #'s:________________

Prepared By: Shawn Bates, Finance Director

SB
____

Approved by Susan M. Nicosia, City Manager

SN
____

City Council to Approve by motion on consent agenda

Mayor and Council -
Claims are routine in nature. Large claims include engineering for multiple projects, 50% of street shop door replacement, chemicals for WWTP. Please contact Finance Director Bates should you have any quesitons.

Total for Payroll Checks

	Employee	Employer	Amount
J001 HOURS (CLOTH ALLOW)	0.00		1,800.00
GROSS PAY	1,800.00	0.00	
NET PAY	1,699.90	0.00	
MEDICARE	26.10	26.10	
SIT	74.00	0.00	
FIT/SIT BASE	1,800.00	0.00	
MEDICARE BASE	1,800.00	0.00	
Total		26.10	

Total Payroll Expense (Gross Pay + Employer Contributions): 1,826.10

Payroll
Dec. 5, 2022
$1,824.10
Clothing allowance
2-P.D.

Check Summary

Payroll Checks Prev. Out.	$46,130.26
Payroll Checks Issued	$1,699.90
Payroll Checks Redeemed	$0.00
Payroll Checks Outstanding	$47,830.16
Electronic Checks	$126.20

Deductions Accrued		Carried Forward From Previous Month	Deduction Checks Issued	Difference	Liab Account
Medicare	52.20		52.20		212260
Unempl. Insur.	0.00	1798.15		1798.15	212210
Workers' Comp	0.00	10657.84		10657.84	212220
SIT	74.00		74.00		212260
Total Ded.	126.20	12455.99	126.20	12455.99	

**** Carried Forward column only correct if report run for current period.

CITY OF COLUMBIA FALLS
Payroll Summary For Payrolls from 12/09/22 to 12/09/22

Total for Payroll Checks

	Employee	Employer	Amount
COMA HOURS (Comp Time Accumulated)	7.50		
COMP HOURS (Comp Time Used)	1.00		24.25
HOL HOURS (Holiday Pay)	458.68		14,112.74
HOLC HOURS (Holiday Worked @ 2.5x)	20.00		991.80
HOLW HOURS (Holiday Worked @ 2.5x)	16.00		902.40
J003 HOURS (PD HOL WK)	20.00		742.80
J008 HOURS (PD HOL WK OT)	11.00		478.50
OTHE HOURS (Other Time Used)	96.00		3,468.48
OVER HOURS (Overtime)	53.25		2,270.31
REG HOURS (Regular Time)	1,820.00		55,612.27
SFTO HOURS (Shift Sup/FTO - $1.5/hour)	50.00		75.00
SHFN HOURS (Shift B)	218.00		436.00
SHFQ HOURS (OVT B)	23.50		70.50
SHFU HOURS (Hol wk B)	40.00		200.00
SICK HOURS (Sick Time)	39.86		1,017.17
VACA HOURS (Vacation Time Used)	107.50		3,403.03
VOLN HOURS (Not in use)	28.00		1,400.00
GROSS PAY	83,805.25	0.00	
NET PAY	56,406.89	0.00	
AFLAC-POSTTAX	111.67	0.00	
AFLAC-PRETAX	165.04	0.00	
CHILD SUPPORT P	413.07	0.00	
CITY OF COLUMBI	20.00	0.00	
FIT	7,661.15	0.00	
FLEX ALLEGIANCE	898.41	25.00	
FLEX DEP CARE	208.33	2.50	
FOP	240.00	0.00	
HEALTHINS/PRE	2,138.89	19,790.00	
MEDICARE	1,202.63	1,202.63	
MT ST FIRE ASSO	31.17	0.00	
NATIONWIDE/CITY	0.00	2,545.17	
NATIONWIDE/EMP	338.33	0.00	
P.E.R.S.	3,817.55	4,334.58	
PERS/FURS	333.48	447.55	
PERS/POLICE	2,535.46	4,059.54	
SIT	3,846.00	0.00	
SOCIAL SECURITY	2,990.38	2,990.38	
TEAMSTERS DUES	342.50	0.00	
UNEMPL. INSUR.	0.00	460.93	
UNUM LIFE INS.	104.30	0.00	
WORKERS' COMP	0.00	2,837.69	
CHARLES SCHWAB	1,582.90	0.00	
FIRST INTERSTAT	2,151.45	0.00	
FREEDOM BANK	2,331.21	0.00	
GLACIER BANK KA	5,861.75	0.00	
GLACIER BANK/CF	16,538.95	0.00	
GLACIER BANK/WF	1,972.25	0.00	
NAVY FEDERAL CR	668.73	0.00	

Dec. 9, 2022
Payroll
$96,550.20
Barb Staaland

PARKSIDE CR U	12,262.13	0.00
THREE RIVERS	1,104.24	0.00
USAA FEDERAL	1,311.41	0.00
USBANK.	2,656.12	0.00
VERIDIAN CREDIT	400.00	0.00
WELLS FARGO	4,114.10	0.00
WFISH CR UNION	3,451.65	0.00
FIT/SIT BASE	73,578.09	0.00
MEDICARE BASE	82,939.75	0.00
PERS BASE	79,611.55	0.00
SOC SEC BASE	48,232.63	0.00
UN BASE	83,805.25	0.00
WC BASE	84,041.38	0.00

Total 38,695.97

Total Payroll Expense (Gross Pay + Employer Contributions): 122,501.22

*** PAYROLL REGISTER + VOLUNTEER PAYROLL REGISTER = PAYROLL SUMMARY ***

Check Summary

Payroll Checks Prev. Out.	$2,584.12
Payroll Checks Issued	$3,347.74
Payroll Checks Redeemed	$1,734.17
Payroll Checks Outstanding	$4,197.69
Electronic Checks	$93,202.46

Deductions Accrued		Carried Forward From Previous Month	Deduction Checks Issued	Difference	Liab Account
Social Security	5980.76		5980.76		212260
Medicare	2405.26		2405.26		212260
P.E.R.S.	8152.13		8152.13		212270
Unempl. Insur.	460.93	2259.08		2720.01	212210
Workers' Comp	2837.69	13495.53		16333.22	212220
FIT	7661.15		7661.15		212260
SIT	3846.00		3846.00		212260
AFLAC-PRETAX	165.04	165.04		330.08	212230
NATIONWIDE/EMP	338.33		338.33		212280
Teamsters dues	342.50	342.50		685.00	212310
PERS/Police	6595.00		6595.00		212240
TEAMSTERS INIT	0.00	25.00		25.00	212310
NATIONWIDE/CITY	2545.17		2545.17		212280
AFLAC-POSTTAX	111.67	111.67		223.34	212230
PERS/FURS	781.03		781.03		212275
MT ST FIRE ASSO	31.17		31.17		212315
HEALTHINS/PRE	21928.89	21928.89		43857.78	212400
CITY OF COLUMBI	20.00		20.00		212450
UNUM LIFE INS.	104.30	104.30		208.60	212400
FLEX ALLEGIANCE	923.41		923.41		212285
CHILD SUPPORT	0.00				212330
CHILD SUPPORT P	413.07		413.07		212330
WA CHILD SUPPOR	0.00				212330
FOP	240.00		240.00		212335
FLEX DEP CARE	210.83		210.83		212285

Total Ded.	66094.33	38432.01	40143.31	64383.03

**** Carried Forward column only correct if report run for current period.

CITY OF COLUMBIA FALLS
CITY COUNCIL REGULAR MEETING MINUTES
HELD DECEMBER 05, 2022

Mayor Barnhart called the meeting to order at 7:00 p.m.

ROLL CALL: Councilor Fisher, Councilor Hamilton, Councilor Lovering, Councilor Piper, Councilor Robinson, Councilor Shepard-via Zoom Meeting and Mayor Barnhart.
Also present: City Manager Nicosia, City Clerk Staaland, City Attorney Breck, Fire Chief Weeks and Police Chief Peters.

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA: Councilor Lovering made motion to approve the agenda, seconded by Councilor Fisher and the motion passed.

CONSENT AGENDA: Councilor Piper motioned to approve the Consent Agenda noting all claims appeared to be in order, seconded by Councilor Robinson with Council voting as follows. Ayes: Fisher, Hamilton, Lovering, Piper, Robinson, Shepard and Barnhart.
Approval of Claims - December 5, 2022 - $146,289.27
Approval of November 25, 2022 Payroll - $141,582.34
Approval of November 21, 2022 Regular City Council Meeting Minutes
Approval of Developers' Improvement Agreement - Ruis Holdings 540 Nucleus LLC and authorize City Manager to sign

NOTICE OF PUBLIC HEARINGS/PUBLIC HEARINGS:

Mayor Barnhart read the following - Notice of Public Hearings:
The Columbia Falls City-County Planning Board will hold public hearings for the following items at their regular meeting on Tuesday, December 13, 2022 at 6:30 p.m. at the Council Chambers of City Hall, 130 6th Street West, Columbia Falls, Montana. The Columbia Falls City Council will hold a subsequent hearing on January 3, 2023 starting at 7:00 p.m. in the same location.

Request for a Subdivision in the Columbia Falls Planning Jurisdiction:
Schellinger Construction is requesting a Major subdivision called Tamarack Meadows. It consists of 103 lots and open space areas totaling 47 acres. The subdivision will extend the private road network and connect to public sewer and water facilities. Originally part of the Tamarack Heights development, these lots had preliminary plat approval back in 2006 but have since expired. The proposed subdivision follows the same design as the original subdivision. The property is located along Gleneagles Trail and Turnberry Terrace. The property is described as Tract 1 (The remainder of Tamarack Heights Phase 1) all in Section 6, Township 30 North, Range 20 West, P.M.M., Flathead County.

Request for a Conditional Use Permit in the Columbia Falls Planning Jurisdiction:
Littlefoot Properties LLC is requesting a Conditional Use Permit (CUP) to develop a building greater than 10,000 square feet for a Dollar General Store. The property is zone CB-2 which requires a CUP for building that exceed 10,000 square feet. The CUP reviews compliance for the City’s Large Building Standards of the

Columbia Falls Zoning Code. The property is located 1800 9th Street West (Highway 2). The property is described as Tract 1 of COS 21160 in Section 18, Township 30 North, Range 20 West, P.M.M., Flathead County.

NEW BUSINESS:

Consideration of Fees for Special Fire Department Inspections - Short Term Vacation Rentals

City Manager said the Fire Department is receiving multiple requests for vacation rental inspections that often result in having to return for re-inspection which is time consuming. After reviewing time requirements and fees charged by other municipalities, staff was considering charging a $75 fee for a vacation rental fire inspection and a $50 for re-inspection. Fire Chief Weeks said there is a Rental Property Inspection Checklist on the city website that the owner can view and use before their initial inspection, but he continues to return to properties for re-inspection due to noncompliance of the initial inspection. Weeks said he has to return to make sure the property is in compliance. Mayor Barnhart asked if staff knew the percentage of nightly rentals in the city compared to the rural area. Chief Weeks said he would estimate 90% are in the City. City Manager Nicosia said the city could invoice for both in city and rural inspections and re-inspections. Nicosia noted that if council wants to move forward with adding the fees, the city is required to give notice of a public hearing. Councilor Lovering asked if adding a fee has been beneficial for other cities. Fire Chief Weeks said he has not researched the effect of the fees in other cities. Councilor Piper said he would be in favor of an annual fire inspection fee, and is in favor of the Fire Department charging a fee for inspection; it is time consuming as well as a safety issue. Fisher asked if the fees imposed would cover our cost. Chief Weeks said it takes approximately an hour for an initial inspection. Mayor Barnhart asked if it would benefit the businesses to have an annual inspection. Weeks said he believes it is beneficial and will look into it further. Councilor Hamilton inquired on what happens if there is no inspection and there is an incident, Weeks said there is no liability to the city.

Councilor Fisher motioned to call for a public hearing to impose an initial Fire Inspection fee of $75 and a re-inspection fee of $50, seconded by Councilor Lovering and the motion carried. City Manager Nicosia said she will give notice for the January 3, 2023 council meeting.

ORDINANCES / RESOLUTIONS:

First Reading - Ordinance 823 - Amend Chapter 3.20 Resort Tax to Add Late Fees and Penalties
City Attorney Breck recommended some changes to the ordinance in section A, B and C for clarity and civil penalties.
Councilor Lovering motioned to approve the modifications made by City Attorney Breck in sections A-C, seconded by Councilor Fisher and the motion carried.

Councilor Fisher motioned to approve the amended First Reading of Ordinance #823, seconded by Councilor Robinson.
Councilor Fisher said he missed the November 21, 2022 meeting and was wondering what the discussion was as he was an advocate for a stronger penalty. Mayor Barnhart said he believed it was a fair amount and Councilor Piper said he believed it was due to being the kinder city. Lovering asked if it doesn’t work can we bring it back to be amended. Mayor Barnhart said yes, we can bring it back to amend penalties.
The motion passed.

Resolution 1885 - Update to City's Personnel Policy Manual
City Manager Nicosia said there were some needed changes made to the City Policy and Procedures manual, to include e-cigarettes in the smoking section, and an update the City's personnel policy to accommodate provisions related specifically to the paid Firefighter EMT positions. As previously reviewed by the Public Safety Committee and City Council, the Firefighter EMT positions will be paid overtime after 90 hours of regular pay. Nicosia noted that the FLSA allows for 106 hours for firefighters and the City's Police Department contract reads anything over 84 regular hours is considered overtime. The 90 hours of regular pay in the Fire Department will allow them to respond to other calls and participate in weekly training on Wednesday evenings. Nicosia said there is also an added uniform allowance of $1,000 per year. Also included for the Firefighters is call outs when they are called back to work except when it extends their regular work day.
Mayor Barnhart inquired about call out hours. Nicosia said if they are called back to work and it is not extending their regular work day they will receive a minimum of 3 hours at the overtime rate, consistent with other city employees.

Councilor Hamilton motioned to adopt Resolution #1885, seconded by Councilor Lovering with council voting as follows. Ayes: Hamilton, Lovering, Piper, Robinson, Shepard, Fisher and Barnhart.

REPORTS / BUSINESS FROM MAYOR & COUNCIL
Councilor Fisher asked the City Manager about scheduling a meeting our representatives in Helena before the session starts. Nicosia said she will reach out to them to see if they can make a meeting next week.
Mayor Barnhart said the Night of Lights Parade was great this year.
Councilor Shepard said City Manager Nicosia sent a reminder out about the Governor's task force on housing, you need send comments out by Wednesday night. There are lots of items out there for small cities, if this passes in total with the Legislation coming up.

CITY MANAGER REPORT
Nicosia said she listened to the webinar on the Governor's Housing Task Force and the committees moved through their recommendations. It will be a good topic to bring up with our legislative representatives. There was a good article on addressing the housing shortage.
Nicosia said she had added draft agendas a week in advance for Council and Planning and Zoning Board meetings. There is a workshop with City Planner Eric Mulcahy, City Attorney Breck and Kelly Lynch Director of Montana League of Cities and Towns next Monday at 6:30 in the council chambers for all Board of Adjustment, Planning Board Members and Council. It is a review of how the pieces of Planning and Zoning work together as well as the statutory requirements.

MISC. REPORT
Fire Chief Weeks said the City is still waiting for the SAFER grant award notice; all candidates have passed all testing and are ready to move forward.

ADJOURN
Councilor Lovering motioned to adjourn, seconded by Councilor Piper and the meeting adjourned at 7:50 p.m.

____
Mayor

____
City Clerk

City of Columbia Falls

DEVELOPER'S IMPROVEMENT AGREEMENT

THIS AGREEMENT, made and entered into this 9h day of December 2022, by and between the CITY OF COLUMBIA FALLS of Flathead County, Montana, Party of the First Part and hereinafter referred to as the CITY, and

Adam Gardner,
(Name of Owner)

a Individual
(Individual, Company or Corporation)

Located at 411 Riverside Dr Columbia Falls, MT 59912
(Street Address/P. O. Box) (City, State, Zip)

Party of the Second Part, herein referred to as OWNER

WITNESSETH:

THAT WHEREAS, the Owner is the developer of a new development completed under CCU-21-04

located at 10 Diane Road and,
(Location of Development)

WHEREAS, the City has conditioned its approval of the Six-plex Condominium pursuant to the Conditional Use Permit approved according to Resolution #1863. As all improvements as cited in Exhibit A of Resolution #1863 have not been completed at this time, and the Owner wishes to bond for the completion of Item #11 Landscaping improvements in order to receive a Certificate of Occupancy for the six-plex condominium building; and

WHEREAS, the Columbia Falls Subdivision Regulations require that a developer and/or owner shall provide a financial security of 125% of the estimated total cost of construction of said improvements as evidenced by an estimate prepared by a licensed public engineer or contractor bids/estimates included herewith as "Exhibit A"; and

WHEREAS, the estimated total cost of construction of said improvements is the sum of $ 3,786.11 (net of Tree allowance for Lot 178) (Three thousand seven hundred eighty-six dollars and 11 cents) (in numbers and words)

NOW THEREFORE, in consideration of the approval of the Certificate of Occupancy of said Owner by the City, the Owner hereby agrees as follows:

1. The Owner shall deposit as collateral with the City a Letter of Credit or Cashier's Check in the amount of $ 4,260.00. Said Letter of Credit or Cashier's Check shall have an expiration date of at least sixty (60) days following the date set for completion of the improvements, certifying the following:

   a. That the creditor guarantees funds in the full amount of $4,260.00, being 125% of the estimated cost of completing the required improvements.

b. That if the Owner fails to complete the specified improvements within the required period, the creditor will pay to the City immediately, and without further action, such funds as are necessary to finance the completion of those improvements up to the limit of credit stated in the letter or the City will deposit the Cashier's Check;

2. That said required improvements shall be fully completed by June, 30, 2023.
3. That upon completion of the required improvements, the Owner shall cause to be filed with the City a statement certifying that:

a. All required improvements are complete;

b. That the improvements are in compliance with landscape improvements specified in the landscape plan submitted by the Owner to the City and that the Owner shall warrant said improvements against any and all defects for a period of one (1) year from the date of acceptance of the completion of those improvements by the City;

c. That the Owner does not know of any defects in those improvements;

d. That these improvements are free and clear of any encumbrances or liens;

e. That a schedule of actual improvements costs has been filed with the City; and,

f. All applicable fees and surcharges have been paid.

IT IS ALSO AGREED BY AND BETWEEN THE PARTIES HERETO AS FOLLOWS, TO-WIT:

That the Owner shall provide for inspection of the landscape improvements by the City before the Owner shall be released from the Developer Improvement Agreement.

That if the City determines that any improvements are not constructed in compliance with the specifications, it shall furnish the Owner with a list of specific deficiencies and may withhold collateral sufficient to insure such compliance. If the City determines that the Owner will not construct any or all of the landscape improvements in accordance with the specifications, or within the required time limits, it may withdraw the collateral and employ such funds as may be necessary to construct the improvement or improvements in accordance with the specifications. The unused portions of the collateral shall be returned to the Owner.

City of Columbia Falls

IN WITNESS WHEREOF, the Parties have hereunto set their hands and seals the day and year herein before written.

Adam Gardner
(Name of Owner)

By ______________________

owner
(Title)

State of Montana
County of Flathead

Subscribed to and sworn before me on this 9th day of December, 2022

By: Adam ~~Gardene~~ Gardner
(Name of Person)

____
Notary Public for the State of Montana

(stamp)

LINKOLN GUNTHER NOTARIAL SEAL State of Montana
LINKOLN GUNTHER
NOTARY PUBLIC for the
State of Montana
Residing at Columbia Falls, Montana
My Commission Expires
February 26,2023

CITY OF COLUMBIA FALLS

ATTEST:

By:______________________
City Manager

By: ______________________
City Clerk

(Seal)

EXHIBIT B: Landscape Plans - $6,250 less $2,463.89 Tree Allowance - $3,786.11 (Attached)

Doyle & Associates, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

103 Tyler Way, Suite 2♦P.O. Box 446
Lolo, MT 59847-0446
Phone: (406) 273-0700♦Fax: (406) 273-4300
www.doyleandassoc.com

December 14, 2022

Mayor and City Council
City of Columbia Falls
130 6th Street West, Room A
Columbia Falls, MT 59912

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for the City of Columbia Falls.

We will perform a limited scope engagement that focuses on compliance with the Building Code Enforcement Program for the year ended June 30, 2022. Specific procedures to be performed are enumerated below:

1. Determine that the City's accounting records fully document the collection and expenditure of all fees and charges related to the Building Code Enforcement Program during the fiscal year ended June 30, 2022.

2. Verify that the information included in the "Fiscal Report" submitted to the State Building Codes Bureau corresponds with the City's accounting records.

3. From selected building permit applications, compare permit fees charged with the permit fee schedule established by the City and approved by the State Building Codes Bureau to verify that the fees were the same.

4. From selected building permit applications, verify that the total building permit fee paid agrees to the amount credited to the Building Code Enforcement Program and that no portion of the fee was diverted to other government functions.

5. Perform an examination of selected expenditures and other charges made from Building Code Enforcement Program-related fees to determine that all were necessary and reasonable costs directly and specifically identifiable to the enforcement of building codes.

6. Perform an examination of selected expenditures from the Building Code Enforcement Program to determine that no portion of permit fees collected were used to support fire departments, planning, zoning, or other activities, except to the extent that employees of

those programs provided direct plan review, inspection or other building code enforcement services for the Building Code Enforcement Program.

7. Verify that any indirect costs allocated to the Building Code Enforcement Program were allocated on the same basis as for other proprietary funds of the City; and that any indirect costs waived from any other proprietary fund of the City were also waived for the Building Code Enforcement Program.

8. Verify that any indirect costs charged to the Building Code Enforcement Program were limited to those costs allowed under OMB Uniform Guidance (OMB Circular A-87).

9. Verify that any transfers out of the Building Code Enforcement Program Fund are in accordance with allowable expenditures as to purpose and use.

10. Verify that 0.5% of revenues from plan reviews and building permits collected during the year were remitted to the State Department of Labor and Industry for the building codes education program.

11. Determine whether the reserve account exceeded the amount needed to support the building code enforcement program for 12 months, and if so, verify that the City has taken steps to reduce permit fees.

This engagement is solely to assist Montana State Department of Labor and Industry in performing a financial review of the City for the year ended June 30, 2022. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described above either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Because the agreed-upon procedures listed above do not constitute an examination, we will express and opinion only on the procedures enumerated above and we will not express an opinion on the financial statements taken as whole. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of the City of Columbia Falls and the Montana State Department of Labor and Industry, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

You are responsible for the presentation of the criteria, for selection of the criteria, and for determining that such criteria are appropriate for your purposes. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, and/or experience to oversee the compliance testing we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

We plan to begin our procedures in January 2022 and, unless unforeseeable problems are encountered, the engagement should be completed no later than June 30, 2023. At the conclusion of our engagement, we will require a representation letter from management that, among other things, will confirm management's responsibility for the procedures preformed.

Our fees are included with the financial and compliance audit fee for fiscal year 2022 (see separate engagement letter) which includes travel and other out-of-pocket costs such as report production, word processing, postage, etc. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 or more days overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-or-pocket expenditures through the date of termination.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional services arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their responsibility for the sufficiency of procedures.

Very truly yours,

Doyle & Associates, P.C.

Doyle & Associates, P.C.

RESPONSE:

This letter correctly sets forth the understanding of the City of Columbia Falls.

By:______________________________________

Title: _____________________________________

Date: _____________________________________

DEPARTMENT OF ADMINISTRATION

STANDARD AUDIT CONTRACT

This Contract is made this 14th day of December, 2022, by and among

Doyle & Associates, P.C.

Certified Public Accountant
("Contractor"),

City of Columbia Falls, Flathead County, Montana

Governmental Entity
("Entity"),

and the **Montana Department of Administration, Local Government Services, ("State")**, acting under the authority of Title 2, Chapter 7, Part 5, of the Montana Code Annotated. **The State's mailing address, phone number and e-mail address are P.O. Box 200547, Helena, MT 59620-0547; (406) 444-9101; and LGSPortalRegistration@mt.gov.**

1. **Effective Date**: **This contract is not effective with respect to any party until it is approved and signed by the State, as required by Section 2-7-506(3), MCA. The Contractor may not begin any audit work until the State gives this approval.** If the Contractor begins work before the State's approval of the contract and the State subsequently does not approve the contract, the Contractor is not entitled to receive any compensation for the work performed.

2. **Audit Period and Payment**: This contract covers the following audit period(s):
July 1, 2021 to June 30, 2022.

   A. The Entity shall pay the Contractor for the audit work on the basis of time and necessary out-of-pocket expenses, which will not exceed:

   $ 11,800 for initial (or sole) audit covering 07/ 01/ 21 to 06/30/22.
   $______ for subsequent audit covering __/__/__ to __/__/__.
   $______ for subsequent audit covering __/__/__ to __/__/__.

   The Entity shall pay the fees listed in Appendices A, B & C, as applicable, which are attached hereto and incorporated by reference. Any change to the audit fees requires a contract amendment.

   B. The contract payments do not include the cost of additional work that may be required if the Contractor discovers a defalcation or material irregularity. Any change in the scope of the audit services to be provided under this contract requires a contract amendment.

   C. The Contractor may submit interim bills to the Entity each month, based upon the estimated percentage of contract completion. The Entity may retain ten percent (10%) of each of these estimates until the Contractor has delivered the final audit report, at which time the Entity shall release the amount retained.

3. **Peer Review**: The Contractor shall provide the Entity with a copy of its most recent external pe report and any letter of comment, and any subsequent peer review reports and letters of comment received during the contract period.

4. **Audit Scope**: The Contractor shall perform the following:

A. The Contractor shall conduct the audit in accordance with (i) generally accepted auditing standards adopted by the American Institute of Certified Public Accountants and (ii) the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

The Contractor shall opine on the presentation of the Entity's financial statements in accordance with the Entity's applicable financial reporting framework prescribed at Section 2-7-504, MCA.

If the Contractor's opinion on the Entity's financial statements is other than unmodified, the Contractor shall fully discuss the reasons with the Entity in advance of issuing a report. If, for any reason, the Contractor is unable to complete the audit or is unable to form or has not formed an opinion, the Contractor may decline to express an opinion or decline to issue a report as a result of the engagement.

B. The Contractor shall perform tests of internal control over financial reporting. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards

C. The Contractor shall perform tests of the Entity's compliance with provisions of laws, regulations, contracts, and grant agreements. The Contractor shall use the local government compliance supplement prepared by the State, as required by Section 2-7-505(2), MCA, in conjunction with Government Auditing Standards to determine the compliance testing to be performed during the audit. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards. If the Contractor becomes aware of fraud, waste or abuse, the Contractor shall report related findings in accordance with Government Auditing Standards. The Contractor shall perform tests, including but not limited to the following, to determine whether:

(1) the Entity has complied with all appropriate statutes and regulations, as required by Section 2-7-502, MCA;

(2) the Entity has complied with the provisions of each of its debt covenants and agreements;

(3) if the audit is of a county, city or town, the Entity has retained money in a local charge for services fund contrary to the requirements of Sections 17-2-301 through 17-2-303, MCA, as required by Section 17-2-302, MCA. **The Contractor shall report any findings of noncompliance with the provisions of these statutes, regardless of materiality**; and

(4) if the audit is of a county or consolidated city/county government, the Entity has complied with state laws relating to receipts and disbursements of agency or custodial funds maintained by the Entity, as required by Section 2-7-505, MCA.

If required by the State, the Contractor shall provide documentation of testing performed to comply with (3) and (4), above.

D. When applicable, the audit must meet all requirements of the Federal Single Audit Act of amended, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). If these federal regulations are amended, the amended regulations will prevail.

E. The audit scope with regard to federal financial assistance for each fiscal year covered by this contract must be as specified in Appendices A, B and C. Any change to the audit scope with regard to federal financial assistance requires a contract amendment.

F. Except as provided below, for purposes of determining the scope of the audit, the Entity is considered the financial reporting entity as defined in the Entity's applicable financial reporting framework prescribed at Section 2-7-504, MCA. This provision does not preclude the Entity from engaging a different audit firm for the audit of a segment, fund or component unit of the Entity. However, both the Entity and Contractor shall notify the State whenever the Entity elects to engage a different audit firm for the audit of a segment, fund or governmental component unit. Such additional audit must be contracted for on the State's Standard Audit Contract, and the audit firm shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State.

If this contract is for an audit of a segment, fund, or governmental component unit of the primary government, the Entity is considered to be the segment, fund or component unit.

G. Any school district audit must also include auditing procedures sufficient to provide an opinion as to whether the following supplemental information is fairly stated in relation to the basic financial statements:

(1) the school district's enrollment for the fiscal year or years being audited as reported to the Office of Public Instruction in the Fall and Spring "Student Count for ANB" reports; and

(2) when applicable, the extracurricular funds for pupil functions.

H. If the Entity is a school district or associated cooperative, the Contractor shall contact the State Office of Public Instruction and the county superintendent of schools before or during the audit of the Entity. The Contractor shall determine whether those offices are aware of potential financial or legal compliance problems relating to the Entity that could affect the scope of the audit.

I. The Contractor shall immediately notify the Entity and the State in writing of any material irregularities it discovers. If the Entity is a school district or special education cooperative, the Contractor shall also immediately notify the State Office of Public Instruction in writing. To notify the State, Contractors shall email LGSPortalRegistration@mt.gov to the attention of the Local Government Services Bureau Chief. To notify the State Office of Public Instruction, Contractors shall email OPIAuditReport@mt.gov to the attention of the OPI Auditor.

J. The Contractor shall notify the Entity of all proposed audit adjustments and, if the Entity concurs, shall obtain written acceptance of these proposed adjustments. The State reserves the right to request documentation of these proposed and accepted audit adjustments.

5. **Entity's Responsibilities**: The Entity shall be responsible for:

A. its basic financial statements, including note disclosures;

B. all supplementary information required by its applicable financial reporting framework prescribed at Section 2-7-504, MCA and by provisions of this contract;

C. establishing and maintaining effective internal control over financial reporting, including internal controls related to the prevention and detection of fraud;

D. ensuring that it complies with the laws, regulations, contracts and grant agreements applicable to its activities;

E. making all financial records and related information available to the Contractor;

F. the schedule of expenditures of federal awards required for audits conducted under Uniform Guidance;

G. approving all proposed audit adjustments before posting, if the Entity concurs with the proposed adjustments;

H. adjusting the financial statements and accounting records to correct material misstatements and to agree with the audited financial statements; and

I. providing the Contractor, at the conclusion of the audit engagement, with a letter that confirms certain representations made during the audit, including an affirmation that the effects of any uncorrected misstatements aggregated by the auditor during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

6. **Dates for Annual Financial Report or Trial Balance of Accounts**: The Entity shall prepare its annual financial report or a trial balance of accounts no later than the dates specified in Appendices A, B and C. If the Entity is unable to prepare its annual financial report or trial balance by the date specified in the Appendices, the Entity shall notify the Contractor and the State in writing prior to the specified dates.

7. **Beginning the Audit**: The Contractor shall begin the audit field work based on the schedule established in Appendices A, B and C. Under Section 2-7-503(3)(a), MCA, all audits must commence within nine months from the close of the last fiscal year of the audit period.

8. **Completion of Audit**: The Contractor shall deliver the audit report to the Entity and the State, based on the schedule established in Appendices A, B and C. If the Contractor cannot deliver the audit report to the Entity and the State on the date specified in the Appendices, the Contractor shall notify the Entity and the State in writing of that fact, and the reason(s) for the delay. Under Section 2-7-503(3)(a), MCA, all audits must be completed and the reports issued within one year from the close of the last fiscal year covered by the audit. If the audit is conducted in accordance with the provisions of Uniform Guidance, the Contractor shall complete the audit and issue the audit report within the time period required by that federal regulation, unless a longer period has been agreed to in advance by the federal cognizant or oversight agency for audit. If the Entity has requested and received an extension of the due date of the Uniform Guidance from a federal agency, the Entity shall submit a copy of the approved extension to the State.

9. **Due Date Extension**: The State may grant an extension to the Entity for filing the audit report beyond the one- year due date provided for in paragraph 8, above. To do so, the Entity shall make a request to the State in writing and shall show good cause for the delinquency or demonstrate that the failure to meet the deadline

provided for in paragraph 8, above, was the result of circumstances beyond the Entity's control. The determine good cause or circumstances beyond the Entity's control based on the facts of each case.

10. **Presentation of Audited Financial Statements**: The final audit report must contain basic financial statements and supplementary information consistent with the applicable financial reporting framework prescribed at Section 2-7-504, MCA. In addition, other supplementary information required by provisions within this contract and by Uniform Guidance must also be included, if applicable.

A. The final audit report must also contain any supplementary or other information as agreed upon by the Entity and Contractor.

B. If the Entity's accounting records or other circumstances do not permit financial statements to comply with the applicable financial reporting framework prescribed at Section 2-7-504, MCA, the Contractor shall notify the State of those conditions and describe the financial statements that will be presented. The applicable auditor's reports must be modified in accordance with professional standards to reflect a departure from the applicable financial reporting framework.

C. If the audit is of a school district with separate elementary and high school district general funds, the general funds must be combined as a single major fund. All other funds must be separately considered for major fund criteria.

D. If the audit is a biennial audit covering two years, the Contractor shall present complete financial statements as specified above for each year covered by the audit. However, note disclosures for both fiscal years may be in one set of notes, with separate fiscal year disclosures as necessary. The two years must be presented under one audit report cover and opined upon in one Independent Auditor's Report.

11. **Auditor's Reports**: All audit reports must contain the following auditor's reports, which must comply with applicable professional standards in effect for the fiscal year or years being audited:

A. a report on the financial statements of the Entity;

B. a report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.

C. a reference to a report disclosing any deficiencies in internal control or instances of noncompliance with provisions of contracts or grant agreements or abuse that have a less than material effect on the financial statements but warrant the attention of management or those charged with governance. This report must be referred to in the report required in 11.B. above.

D. a report on any supplementary or other information presented in the audit report. This report must be given in an "other matters" paragraph(s) of the auditor's report on the financial statements (11.A. above), and shall identify, if applicable:

(1) Any Required Supplementary Information (RSI), as required by the Governmental Accounting Standards Board.

(2) Any Supplementary Information (SI) included in the report to comply with provisions of laws, regulations, contracts, or grant agreements. For the following schedules, the Contractor shall report on whether the information is fairly stated, in all material respects, "in relation to" the financial

statements as a whole, unless the condition of the financial records do not allow the a render such an opinion:

a) schedule of school district "Student Count for ANB" required in paragraph 13.A.;

b) schedule of school district extracurricular fund financial activities required in paragraph 13.B.;

c) schedule of expenditures of federal awards required by Uniform Guidance and in paragraph 12.A.; and

d) Any supplementary information for financial reporting frameworks required by A.R.M. 2.4.401.

(3) Any Other Information (OI) for financial reporting frameworks required by A.R.M. 2.4.401.

(4) Any Other Information (OI) that is included in the audit report, if deemed appropriate in accordance with professional standards.

E. a report disclosing the action taken by the Entity to correct any deficiencies or implement any recommendations contained in the prior audit report. This report must be in a format that specifically identifies, by title or summary, each deficiency or recommendation contained in the prior audit report and the action taken by the Entity on each such deficiency or recommendation.

F. If the Contractor includes audit findings in the reports referenced in 11.B. and 11.C. above, the views of Entity officials and their planned corrective actions must also be included, as required by Government Auditing Standards, if they are available at the time the Contractor submits the audit report to the State. If the views and planned corrective actions are not available at that time, the Contractor shall so indicate in the reports.

12. **Single Audits**: All audit reports for single audits done in accordance with Uniform Guidance must contain the following:

A. a schedule of expenditures of federal awards, prepared by the Entity, which must contain all elements required by Uniform Guidance.

B. a report on the schedule of expenditures of federal awards. This report may be combined with other reports as provided by Uniform Guidance and professional standards. This report must comply with applicable professional standards in effect for the fiscal year or years being audited.

C. a report on compliance for each major program and a report on internal control over compliance in accordance with Uniform Guidance. These reports must refer to the separate schedule of findings and questioned costs described in paragraph 12.D. of the contract and must comply with applicable professional standards in effect for the fiscal year or years being audited.

D. a schedule of findings and questioned costs which must include the information required by Uniform Guidance.

E. an Entity-prepared document, separate from the Contractor's findings, that describes the Entity's corrective action plan in accordance with Uniform Guidance for each current-year audit finding, if that plan is available at the time the Contractor submits the audit report to the State. This documen[t] be submitted on Entity letterhead and should include a corrective action plan for each finding, regardless whether the finding is identified in accordance with Uniform Guidance or Government Auditing Standards.

13. **School Districts**: School district audit reports must include the following as supplementary information/schedules:

   A. a schedule of the district's enrollment as reported to the Office of Public Instruction for the fiscal year or years being audited. The schedule must contain the enrollment both as reported in the Fall and Spring "Student Count for ANB" reports and as documented by the school district's enrollment records; and

   B. a detailed schedule of extracurricular fund financial activities.

14. **Local Governments Reporting on Non-GAAP Financial Reporting Framework**: Audit reports of local governments that report on a non-GAAP financial reporting framework as provided in A.R.M. 2.4.401 must include any Supplementary Information and Other Information required in that administrative rule.

15. **Written Report to Entity**: The Contractor shall render a single, written report for the Entity audited, including the reports and schedules referenced in paragraphs 11 through 14 above.

16. **Exit Conference**: Before submitting the final audit report, the Contractor shall hold an exit review conference in which the audit results are discussed with those charged with governance and other appropriate Entity officials and employees. The Contractor shall ensure that all members of the governing body and key members of management are notified of this exit conference. The Contractor further agrees that before the exit conference, it will not discuss the audit findings with anyone other than the Entity or the State. Once the Contractor delivers the final audit report to the Entity, the report is deemed to be a public record.

17. **Report Distribution**: The Contractor and Entity shall file copies of the audit report as specified below:

   A. The Contractor shall provide the Entity with the number of copies of the audit report specified in Appendices A, B and C. The cost of those copies is included in the total price for the engagement as set out in paragraph 2.A., above, and in the Appendices.

   B. The Contractor shall submit one of the copies referred to in 17.A., above, to the attorney for the Entity.

   C. Upon request by the Entity, the Contractor shall provide additional copies of the audit report at a price per copy agreed upon by the Entity and Contractor.

   D. The Contractor shall provide the State with a text-searchable, unlocked, and unencrypted electronic copy of the audit report at no charge. The report must be submitted to the State at the same time when the Contractor delivers the final audit report to the Entity. Any report delivered separately to management or those charged with governance identifying findings and recommendations as described in 11.C. above must be submitted electronically at the same time the audit report is submitted. The Contractor shall advise the State, at the time of submitting the electronic report, of the date the final report was delivered to the Entity, the date of the audit report, the actual number of hours the Contractor spent conducting the audit, the total audit fee billed the Entity, and whether the audit was conducted in accordance with the provisions of Uniform Guidance.

   E. If the Entity is a school district or associated cooperative, the Contractor shall provide at no additional charge copies of the audit report to the Office of Public Instruction, the county superintendent of schools, and the county attorney.

F. If the Entity is a city or town fire department relief association disability and pension fund, the Contractor shall provide at no additional charge one copy of the audit report to the city or town clerk.

G. If the audit is a single audit conducted in accordance with the provisions of Uniform Guidance, the Entity shall provide copies of the reporting package defined in Uniform Guidance and the data collection form to the federal clearinghouse designated by OMB.

18. **Entity Response**: If not included in the audit report as provided in paragraphs 11.F. and 12.E., within 30 days after receiving the audit report, the Entity shall notify the State in writing as to what action it plans to take to correct any deficiencies or implement any recommendations identified or contained in the audit report as required by Section 2-7-515, MCA, and ARM 2.4.409. This notification must also address any findings and recommendations identified in any report to management or those charged with governance described in 11.C. above. If the audit is a single audit conducted in accordance with Uniform Guidance, this corrective action plan must also meet the requirements of Uniform Guidance. If the Entity is a school district or special education cooperative, the Entity shall also send a copy of this notification to the Office of Public Instruction.

19. **Entity's Attorney**: If requested by the State, the attorney for the Entity shall report to the State on the actions taken or the proceedings instituted or to be instituted relating to violations of law and nonperformance of duty as required by Section 2-7-515(4), MCA. The attorney shall report to the State within 30 days after receiving the request.

20. **Certification of Auditor Independence**: The Contractor certifies that, as required by generally accepted government auditing standards, it and its principals and employees are independent in all matters regarding this engagement. This contract must not include non-audit services. The Contractor shall neither arrange for nor accept other work with the Entity that could in any way impair the Contractor's compliance with professional independence standards. If required by the State, the Contractor shall provide documentation that independence has been maintained in both mind and appearance as required by professional auditing standards.

21. **Contractor and Subcontractors**: The Contractor shall not assign any rights, or subcontract or delegate any duties of the contract without the Entity's and State's prior written consent.

The Contractor is the prime contractor and is responsible, in total, for all work of any subcontractors. Any subcontractors performing audit work shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State. The Contractor is responsible to the Entity and the State for the acts and omissions of all subcontractors or agents and of persons directly or indirectly employed by such subcontractors or agents. There is no contractual relationship between any subcontractor and the State.

22 **State Participation in Conferences**: The State may participate in all entrance and exit conferences between the Entity and Contractor, as well as all major conferences held in conjunction with the audit of the Entity.

23. **Access to Records**: The Contractor shall give the State and, when required by law, the Montana Legislative Audit Division, access to the Contractor's work programs, supporting working papers, time records, and all other documents relating to the audit. Access to these documents must be provided at the State's offices in Helena, Montana. Access to working papers includes the right of the State to obtain copies of working papers, as is reasonable and necessary. The Contractor shall make the work programs and supporting working papers available to the State for use by the State or other public accounting firms as directed by the State in future audits of the Entity. The Contractor shall make the audit programs and supporting working papers available to

the cognizant or oversight agency for audit or its designee, federal agencies providing direct or funding, or the U.S. General Accounting Office, if requested. Access to working papers includes the right of federal agencies to obtain copies of working papers, as is reasonable and necessary. The Contractor shall retain the audit report, work programs, and supporting working papers for a minimum of five years from the date of the audit report, unless the State notifies the Contractor to extend the retention period. If professional standards or other applicable laws, rules, or regulations require a longer retention period, the Contractor shall retain the above materials for that specified period.

24. **State Review of Report**: As provided by Section 2-7-522, MCA, the State shall review the Contractor's audit report. If the State determines that reporting requirements have not been met, it will notify the Entity and the Contractor of the significant issues of noncompliance. The Contractor shall correct the identified deficiencies within 60 days of notification.

25. **Independent Contractor**: The Contractor is an independent contractor and neither its principals nor its employees are employees of the State or Entity for any purposes.

26. **Workers' Compensation**: The Contractor certifies that it carries Workers' Compensation for its employees and that it has either elected Workers' Compensation or has an approved Independent Contractor's Exemption covering the Contractor while performing work under this contract. (Montana Code Annotated, Title 39, Chapter 71).

27. **Indemnity**: The Contractor shall defend and indemnify the State and Entity, their elected and appointed officials, agents, and employees from and against all claims, causes of action, damages, liabilities, court costs and attorney fees in favor of the Contractor's employees or third parties for bodily or personal injuries, death, or damage to property arising from the acts or omissions or alleged acts or omissions of the Contractor and/or its agents, employees, representatives, assigns, subcontractors under this contract. This defense and indemnify obligation does not apply to acts or omissions arising from the sole negligence of the State or Entity under this contract. This defense and indemnity obligation survives termination or expiration of this contract.

    If the Contractor is or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of the Entity's intentional or knowing misrepresentation or provision to the Contractor of inaccurate or incomplete information in connection with this engagement, and not any failure on the Contractor's part to comply with professional standards, the Entity shall defend and indemnify the Contractor against such obligations.

28. **Insurance – Commercial General Liability:** The Contractor shall maintain for the duration of the contract, at its cost and expense, occurrence coverage insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work by the Contractor, and/or its agents, employees, representatives, assigns, or subcontractors. The Contractor's insurance coverage shall be primary insurance for the Contractor's negligence with respect to the State and Entity and their elected officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the State and Entity and their officers, officials, employees or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

    Insurance - Professional Liability: The Contractor shall purchase and maintain occurrence coverage to cover such claims as may be caused by any act, omission, negligence of the Contractor or its officers, agents, representatives, assigns or subcontractors.

    If occurrence coverage is unavailable or cost-prohibitive, the state will accept 'claims made' coverage provided the following conditions are met: 1) the commencement date of the contract must not fall o[…] effective date of insurance coverage and it will be the retroactive date for insurance coverage in future years, and 2) the claims made policy must have a three-year tail for claims that are made (filed) after the cancellation or expiration date of the policy.

The State and Entity may require complete copies of certificates of insurance during the term of this contract.

29. **Compliance with Laws**:

A. The Contractor shall, in performance of work under this contract, fully comply with all applicable federal, state, or local laws, rules, regulations, and executive orders including but not limited to, the Montana Human Rights Act, the Equal Pay Act of 1963, the Civil Rights Act of 1964, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973. The Contractor is the employer for the purpose of providing healthcare benefits and paying any applicable penalties, fees and taxes under the Patient Protection and Affordable Care Act [P.l. 111-148, 124 Stat. 119]. Any subcontracting by the Contractor subjects subcontractors to the same provisions.

B. In accordance with 49-3-207, MCA, and Executive Order No. 04-2016 the Contractor agrees that the hiring of persons to perform this contract will be made on the basis of merit and qualifications and there will be no discrimination based on race, color, sex, pregnancy, childbirth or medical conditions related to pregnancy or childbirth, political or religious affiliation or ideas, culture, creed, social origin or condition, genetic information, sexual orientation, gender identity or expression, national origin, ancestry, age, disability, military service or veteran status, or marital status by the persons performing this contract.

30. **Work Accommodations**: The Entity shall provide the Contractor with reasonable space in which to conduct the audit and shall respond promptly to requests for information as well as for all necessary books and records. Support for clerical, equipment, reproduction services shall be agreed upon by the Entity and the Contractor as specified in Appendices A, B and C.

31. **Termination before Audit Commences**: Before the commencement of the audit, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach.

The Contractor and the Entity may agree to terminate this contract without cause before the commencement of the audit. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

The State, however, will not consent to the cancellation of an audit contract for the sole purpose of allowing the Contractor and Entity to then enter into a new contract that extends the number of fiscal years to be audited by the Contractor. Unless there are extenuating circumstances, the existing audit contract must be completed first. This provision does not prohibit the cancellation of a contract for the purpose of replacing an annual audit with a biennial audit.

32. **Termination after Audit Commences**: After the audit has commenced, but before the audit report has been issued, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach. If the Contractor is the breaching party and fails to remedy the

breach, the Contractor is not entitled to the fee set out in this contract. This is the Entity's and the St[ate's sole] remedy. If the Entity is the breaching party, the Entity shall pay the Contractor a pro rata portion of the fee set out in this contract, based on the percentage of work completed at the time of termination. This is the Contractor's sole remedy.

The Contractor and the Entity may agree to terminate this contract without cause after the audit has commenced but before the audit report has been issued. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

33. **Contractor Compliance with CPE and Quality Control Review**: The Contractor certifies compliance with the continuing professional education requirements and the external quality control review requirements as set out in Government Auditing Standards, as established by the Comptroller General of the United States. The State may require the Contractor to provide evidence that it has met the above requirements.

34. **Single Audit Act Certification**: If the audit is required to meet the requirements of the Single Audit Act of 1984, as amended, and Uniform Guidance, the Contractor certifies that neither it nor any of its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from performing audits by any Federal department or agency.

35. **Time is of the Essence**: Time is of the essence regarding all provisions of this contract.

36. **Governing Law and Venue**: This contract is governed by the laws of Montana. The parties agree that any litigation concerning this contract in which the State is named as a party must be brought in the First Judicial District in and for the County of Lewis and Clark, State of Montana. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract. The parties also agree that any litigation concerning this contract in which the State is not named as a party must be brought in the State of Montana Judicial District in the County in which the Entity is located. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract.

37. **Notice**: All notices under this contract must be in writing and will be deemed given if delivered personally, by mail, certified, return receipt requested, or by e-mail. All notices will (a) if delivered personally, be deemed given upon delivery, (b) if delivered by mail, be deemed given upon receipt, or (c) if delivered by e-mail be deemed given upon receipt.

38. **Invalid Provision**: If any provision of this contract is held to be illegal or unenforceable and the parties' rights or obligations will not be materially and adversely affected, such provision will be (a) severed from the contract, (b) the contract will be interpreted as if such provision was never a part of the contract and (c) the remaining provisions will stay in effect.

39. **Authority**: Each party represents that the person signing this contract has the authority to bind that party.

40. **Entire Agreement and Amendment**: This contract and the attached Appendices contain the entire understanding and agreement of the parties. No modification or amendment of this contract is valid unless it is reduced to writing, signed by the parties, and made a part of this contract.

Contractor, Entity, and State have executed this Standard Audit Contract on the date first above written:

Certified Public Accountant

Doyle & Associates, P.C.
Firm Name

By: ______________________ Date: 12/14/2022
Authorized Representative

Governmental Entity

City of Columbia Falls, Flathead County, Montana
Entity Name

By: ______________________ Date: ______________
Authorized Representative

Montana Department of Administration,
Local Government Services

By: ______________________ Date: ______________
Approved By

APPENDIX A

Initial or Sole Audit under this Contract

GOVERNMENTAL ENTITY (ENTITY): **City of Columbia Falls, Flathead County, Montana**

(406) 892-4391
Telephone:

Address: 130 6th Street W #A
(Street Address or P.O. Box)

Columbia Falls, MT 59912
(City/Town) (Zip Code)

Susan Nicosia, City Manager nicosia@cityofcolumbiafalls.com
Contact Person(s) and E-Mail Address(es)

PUBLIC ACCOUNTANT/ACCOUNTING FIRM (CONTRACTOR) : **Doyle & Associates, P.C.**

(406) 273-0700
Telephone:

Address: P.O. Box 446
(Street Address or P.O. Box)

Lolo, MT 59847
(City/Town) (Zip Code)

Tana Doyle tana@doyleandassoc.com
Contact Person(s) and E-Mail Address(es)

1. Audit Period and Dates of Engagement:

   A. This audit will cover the fiscal year(s) ending
   June 30, 2022 (and ________).
   (Month & Day) *(Year)* *(Year)*

   B. Date to commence audit work: January 2022

   C. Date to submit final audit report to Entity and State: June 30, 2022

2. Time and Price for Engagement:

   A. Estimated total hours - 210

   B. Price for audit personnel $ 11,100
   Price for Travel 500
   Price for typing, clerical and report preparation 200
   Total price for this engagement $ 11.800

3. The reporting entity contains the following discretely presented component units:________________ Fire Department Relief Association

4. Date Annual Financial Report or a trial balance will be available:__ January 2022

5. Number of copies of audit report Contractor will provide to Entity: 10

6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows:
   As Needed

7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $750,000** during the fiscal year(s), or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

OR

√ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of **less than $750,000** during the fiscal year(s), or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

Certified Public Accountant

Doyle & Associates, P.C.
Firm Name

By: [signature] Date: 12/14/2022
Authorized Representative

Governmental Entity

City of Columbia Falls, Flathead County, Montana
Entity Name

By: ____________________ Date: __________
Authorized Representative

Montana Department of Administration,
Local Government Services

By: ____________________ Date: __________
Approved By

Doyle & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

103 Tyler Way, Suite 2♦P.O. Box 446
Lolo, MT 59847-0446
Phone: (406) 273-0700♦Fax: (406) 273-4300
www.doyleandassoc.com

December 14, 2022

To the City Council and Management
City of Columbia Falls
130 6th St. W #A
Columbia Falls, MT 59912-3609

We are pleased to confirm our understanding of the services we are to provide the City of Columbia Falls, Flathead County, Montana ("City") for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the City as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.
2) Schedule of Changes in Total OPEB Liability and Related Ratios
3) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual General Fund and Major Funds.
4) Schedules of City's Proportionate Share of Net Pension Liability
5) Schedules of City's Pension Plan Contributions

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the City and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the City in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Doyle & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Montana Department of Administration, Local Government Services Bureau or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Doyle & Associates, P.C.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Montana Department of Administration, Local Government Services Bureau. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Tana Doyle is the engagement partner and is responsible for supervising the engagement and signing the reports. We expect to begin our audit during January 2022 and to issue our reports no later than June 30, 2023.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $11,800. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the City's financial statements. Our report will be addressed to the Mayor, City Council and Management of the City of Columbia Falls, Flathead County, Montana. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the City of Columbia Falls and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Doyle & Associates, P.C.

Doyle & Associates, P.C.

RESPONSE:

This letter correctly sets forth the understanding of the City of Columbia Fall.

Management signature: ______________________
Title: ____________________________________
Date: ____________________________________

Governance signature: ______________________
Title: ____________________________________
Date: ____________________________________

December 16, 2022

To: Mayor and Council

From: City Manager Nicosia

RE: One Year Extension – Conditional Use Permit – Fowler

Pursuant to City Zoning Code 18.336 and 18.444, Larry Fowler Enterprises was issued a Conditional Use Permit. That permit is scheduled to expire on February 14, 2023. Mr. Fowler has requested a one year extension of the permit due to unforeseen health issues. City Council may authorize the one year extension pursuant to 18.444.030. City staff recommends approval of the one year extension.

Council Approval Requested: One year extension – Conditional Use Permit – Expiration February 14, 2024

Columbia Falls Fire Department
Karl Weeks, Fire Chief/Marshal

130 6th Street W[...]A
Columbia Falls, Mt., 59912
(406) 892-3911 Office

December 15, 2022

City Manager Susan Nicosia, Mayor Don Barnhart
Columbia Falls City Council
130 6th Street West, Room A
Columbia Falls, MT. 59912

Dear Manager Nicosia, Mayor Barnhart and Council Members,

With the long awaited hiring of the first career firefighters in Columbia Falls, I will have to make some changes in the leadership staff within the Department. Brad Peterson has served as the Assistant Chief since September of 2021. With his hard earned and well deserved selection to become a career firefighter, he will no longer be eligible to serve as Assistant. I am recommending Ron Ross to be promoted from his current position as Captain to fill this role. He has been a member of the Fire Department since February of 2003, serving as an officer for most of this time. Ron is someone that we count on for his leadership and experience and is already a valuable member of our command staff.

With Ron stepping up to fill this position, Tyler Shanks will be moving up from a Firefighter to fill the vacant Captain spot. Tyler has been with Columbia Falls Fire since June of 2002. Tyler was a Captain several years ago and is another great leader with alot of knowledge that can fill this role seamlessly.

Ryan Smith was selected to become a career firefighter and with his hiring I need to fill his current Lieutenant position. Kelly Smith is the firefighter that will be moving up to this position. With Kelly's experience and leadership abilities, I am looking forward to what he will bring to the Command Staff team.

With all of the changes that are happening, especially bringing on the first career staff, we will be facing some challenges to ensure that everything goes smoothly. I want to thank the Council for all of their support and I am confident that with the leadership team, the current volunteers, and the new paid firefighters this will be a successful transition that will help us better serve the community we all love.

Sincerely,

Concur w/recommendations
SN

Karl Weeks

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

PHONE (406) 892-4391
FAX (406) 892-4413

December 16, 2022

To: Mayor and Council

From: City Manager Nicosia

RE: Board Appointments

We are fortunate to have the following individuals that volunteer to serve the City in the following positions. Each of these individuals has agreed to be appointed for another term as indicated:

Planning Board/Zoning Commission: 2 year terms ending 12/31/2024

Clay Lundgren
Mike Shepard

Additionally, at the Regular Planning Board Meeting of December 13, 2022, the Planning Board voted to recommend approval of the re-appointment of the member-at-large incumbent Patti Singer

Council Action Requested: Please approve the Board appointments as indicated above

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

PHONE (406) 892-4391
FAX (406) 892-4413

NOTICE OF PUBLIC HEARING
SPECIAL FIRE DEPARTMENT INSPECTIONS/FEES
SHORT TERM VACATION RENTAL PROPERTIES

On January 3, 2023, during the 7:00 p.m. regular council meeting, the City Council of the City of Columbia Falls, shall conduct a public hearing for the purpose of considering special fire department inspection fees, particularly for short term vacation rental properties.

The City Council reviewed the Fire Department inspection requirements as related to special inspections for short term vacation rental properties at their regular meeting held December 5, 2022. The Council will consider fees related to the Fire Department providing the special inspections at the rate of $75 for first inspection and $50 for each required re-inspection. The City Council will also consider a requirement for annual fire department inspections for short term vacation rental properties.

Persons may contact the City Clerk or City Manager at 406-892-4391 or 130 6th Street West, Columbia Falls, MT for more information about the hearing.

Comments regarding this matter may be made in writing addressed to the City Clerk at 130 6th Street West, Columbia Falls, MT 59912 or sent by email to: staalandb@cityofcolumbiafalls.com or delivered in person to the City Council during the hearing.

DATED THIS 12th day of December, 2022

Barb Staaland
City Clerk

Publish: Daily Interlake Wednesday December 21, 2022 and Wednesday December 28, 2022

CITY OF COLUMBIA FALLS

NOTICE OF PUBLIC HEARING

The Columbia Falls City-County Planning Board will hold public hearings for the following items at their regular meeting on Tuesday, December 13, 2022 at 6:30 p.m. at the Council Chambers of City Hall, 130 6th Street West, Columbia Falls, Montana. The Columbia Falls City Council will hold a subsequent hearing on January 3, 2023 starting at 7:00 p.m. in the same location.

Request for a Subdivision in the Columbia Falls Planning Jurisdiction:

Schellinger Construction is requesting a Major subdivision called Tamarack Meadows. It consists of 103 lots and open space areas totaling 47 acres. The subdivision will extend the private road network and connect to public sewer and water facilities. Originally part of the Tamarack Heights development, these lots had preliminary plat approval back in 2006 but has since expired. The proposed subdivision follows the same design as the original subdivision. The property is located along Gleneagles Trail and Turnberry Terrace. The property is described as Tract 1 (The remainder of Tamarack Heights Phase 1) all in Section 6, Township 30 North, Range 20 West, P.M.M., Flathead County.

Request for a Conditional Use Permit in the Columbia Falls Planning Jurisdiction:

Littlefoot Properties LLC is requesting a Conditional Use Permit (CUP) to develop a building greater than 10,000 square feet for a Dollar General Store. The property is zone CB-2 which requires a CUP for building that exceed 10,000 square feet. The CUP reviews compliance for the City's Large Building Standards of the Columbia Falls Zoning Code. The property is located 1800 9th Street West (Highway 2). The property is described as Tract 1 of COS 21160 in Section 18, Township 30 North, Range 20 West, P.M.M., Flathead County.

Interested persons are allowed to attend the hearing(s) in person or via ZOOM. Persons are encouraged to submit written comments prior to the meeting. Written comments carry the same weight as public testimony given during the hearing. Written comments may be sent to Columbia Falls City Hall, Attention: Barb Staaland, City Clerk, 130 6th Street West, Room A, Columbia Falls, MT 59912 or via email: staalandb@cityofcolumbiafalls.com. For more information on the application, please call Eric Mulcahy, Columbia Falls City Planner at (406) 755-6481. To obtain the ZOOM meeting registration, contact City Clerk Barb Staaland via email or by calling (406) 892-4391 no later than 5:30 p.m. the day of the meeting.

DATED this 7th day of November, 2022

Susan Nicosia
Susan Nicosia, City Manager/Planning & Zoning Administrator
COLUMBIA FALLS CITY-COUNTY PLANNING BOARD

Publish: Daily Interlake Sunday November 27, 2022

CITY OF COLUMBIA FALLS

NOTICE OF PUBLIC HEARING

The Columbia Falls City-County Planning Board will hold a public hearing for the following items at their regular meeting on Tuesday, January 10, 2023 at 6:30 p.m. at the Cafetorium in the Columbia Falls Junior High School, 1805 Talbot Road, Columbia Falls, Montana. The Columbia Falls City Council will hold a subsequent hearing at a special meeting on January 30, 2023 starting at 7:00 p.m. in the same location.

Request for a Planned Unit Development (PUD) for the River Highlands Development:

James Barnett, on behalf of River Highlands LLC, is requesting a Planned Unit Development in the Columbia Falls Zoning Jurisdiction called River Highlands. The property is located at 264, 316, 378, & 494 River Road in Columbia Falls and is described as Lots 1, 2, & 3 of Loeffler Ridge Subdivision and Assessor's Tracts 7 B and 7BB (Tracts 1 and 3 of COS 14045) in Section 16, Township 20 North, Range 20 West, P.M.M., Flathead County. The project consists of 83 detached single family homes; 98 attached single family townhomes, 162 apartment units. The total unit count is 343 units on 49.1 acres gross for a density of 6.9 units per acre. The applicant is proposing 19.55 acres (40%) of the site as park and open space. With the project, the applicant is proposing to move River Road further east on Highway 2 and, if supported by MDOT, the applicant would install a traffic signal at Highway 2 and River Road. The applicant is not requesting any deviations other than the clustering of density and the density bonus provided by the PUD regulations.

Request for Preliminary Plat approval of the River Highlands Subdivision in the Columbia Falls Zoning Jurisdiction:

James Barnett, on behalf of River Highlands LLC, is requesting preliminary plat approval for property located at 264, 316, 378, & 494 River Road in Columbia Falls further described as Lots 1, 2, & 3 of Loeffler Ridge Subdivision and Assessor's Tracts 7 B and 7BB (Tracts 1 and 3 of COS 14045) in Section 16, Township 20 North, Range 20 West, P.M.M., Flathead County. The applicant will subdivide the property to create 21 lots (17 residential and 4 open space lots). The subdivision will extend Municipal water and sewer services along with reconstructing River Road and incorporating a detached pedestrian path. The new roads within the project will be public and privately maintained but all open to the public. The proposed subdivision is part of a PUD application for River Highlands.

Persons are encouraged to submit written comments prior to the meeting. Written comments carry the same weight as public testimony given during the hearing. Written comments may be sent to Columbia Falls City Hall, Attention: Barb Staaland, City Clerk, 130 6th Street West, Room A, Columbia Falls, MT 59912 or via email: staalandb@cityofcolumbiafalls.com. For more information on the proposed River Highlands Development, please call Eric Mulcahy, Columbia Falls City Planner at 755-6481.

DATED this 15th day of December, 2022

Susan Nicosia
Susan Nicosia, City Manager/Planning & Zoning Administrator
COLUMBIA FALLS CITY-COUNTY PLANNING BOARD

Publish: Daily Interlake Sunday December 25, 2022

RESOLUTION NO. ______

A RESOLUTION SUPPORTING THE 2022 LEGISLATIVE RESOLUTIONS OF THE MONTANA LEAGUE OF CITIES AND TOWNS

WHEREAS, The Montana League of Cities and Towns ("League") is a nonpartisan, nonprofit association of all 127 incorporated cities and towns of Montana. Since 1931, the League has provided technical support, research, and advocacy at the state and federal levels. Along with its strategic partners, the League is the clearinghouse through which Montana's communities work cooperatively to build and maintain vibrant, healthy, and safe communities;

WHEREAS, on October 6, 2022, the League Board of Directors unanimously approved the 2022 Legislative Resolutions which guide the legislative goals and positions of the League; and

WHEREAS, the [city/town] desires to express its support for the League's 2022 Legislative Resolutions and the principles expressed therein.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE [city/town], **MONTANA:**

Section 1. The [City/Town Council/Commission] hereby recognizes, concurs, and supports the principles expressed in

EXHIBIT "A"

Resol.

the League's 2022 Legislative Resolutions, listed in Exhibit "A" attached hereto and which can be accessed at https://mtleague.org/2022-resolutions/.

PASSED AND EFFECTIVE BY THE COMMISSION OF THE [city/town], **MONTANA, THIS ____ DAY OF _________, ________.**

____
MAYOR

ATTEST:

____
[CITY CLERK/CLERK OF THE COMMISSION/COUNCIL]

EXHIBIT "A"

Resol.

Resolution 2022-1 General

Resolution 2022-2 Property Taxes

Resolution 2022-3 Housing

Resolution 2022-4 Land Use Environment

Resolution 2022-5 Infrastructure

Resolution 2022-6 Retirement Benefits

Resolution 2022-7 Support Natural Resource Communities

Resolution 2022-8 Support Public Safety

Resolution 2022-9 Support Military Operations

Resolution 2022-10 Building Code Reserve

Resolution 2022-11 Coronavirus

Resolution #2022-1

GENERAL PRINCIPLES

BACKGROUND

The cities and towns of Montana provide for safe and healthy communities with clean water, a sanitary environment, police and fire protection, transportation, and recreational opportunities. Our unique, vibrant municipalities provide an inviting environment that fosters the primary basis for all sectors of the Montana economy. To provide quality, cost-effective municipal services to their residents and visitors, municipalities must wisely and efficiently use their limited financial resources.

Local governments are closest to the people, and as such, deserve respect and support from both the state and federal levels of government for local processes, authority, and decision-making. The Montana League of Cities and Towns is committed to preserving and promoting Montana municipalities, the services they provide, and the economies they support.

ACTION

For the 2023 Legislative Session, the League will stand by the following principles of fair, affordable, and effective local government:

1. Preservation of an equitable property taxation system, the entitlement share payment to municipalities, and other existing sources of revenue to municipalities, while pursuing authority for municipalities to seek and develop new sources of revenue to fund essential local services.

2. Promote improvements to and diversification of the current local government finance structure, including but not limited to special districts, particularly to develop supplements and alternatives to property tax revenue.

3. Encourage the maintenance of, expansion of, and improvements to state grant, loan, and investment programs to fund infrastructure capital improvements to supplement the use of local funds.

4. Advocate that new legal mandates imposed upon municipalities have an identified source of independent funding and are not an unfunded mandate imposed upon municipalities.

5. Effective planning and development statutes, regulations, and policies that encourage managed growth of municipalities for the promotion of the more efficient and cost-effective delivery of clean water, treatment and disposal of wastewater and solid waste, protection of municipal water rights, interconnectivity of transportation systems, adequate housing, enhanced fire, police and public safety protection, improved recreation opportunities, and other municipal services.

6. Opposition to any measure that limits or diminishes municipal authority as provided by the letter and spirit of the Local Government Article of the 1972 Montana Constitution.

7. Recognition of the contribution of cities and towns to the history and culture of our state and a better understanding of the fact that all public policy should begin and end with those special places a majority of Montanans call home.

October 7, 2022

8. Strategically sponsor and support legislation or policies that maintain and strengthen local decision-making and authority and oppose legislation or policies that seek to undermine or weaken local decision-making and authority.

9. Support or sponsor legislation, policies, and funding that improve the ability of local governments to provide public access to their deliberations, decision-making, and records.

Resolution #2022-2

PROPERTY TAX REFORM AND PROTECTION OF LOCAL REVENUES

BACKGROUND

Municipalities in Montana must rely almost exclusively on property tax revenues to fund local services. About 60% of all property taxes collected statewide are directed to elementary, high school, and higher education, while the remaining 40% funds local governments, including cities, counties, and special districts. Some counties also receive oil and gas tax revenues, and some unincorporated communities and municipalities, with a population of less than 5,500 where the majority of local employment is related to businesses catering to the recreational and personal needs of tourist visitors, collect a resort sales tax. Other than those exceptions, local governments are limited to collecting property tax revenues.

Local governments use property tax revenues mainly to fund public safety services, administration, and parks and recreation. Streets and roads are paid for though additional mill levies, as are local airports, cemeteries, county fairgrounds, courts, libraries, and other services. Water and wastewater service is typically paid for through user fees and assessments on residents that use those services, but again, those residents are the same homeowners paying the property taxes. With the exceptions of resort tax and resource tax revenues, the daily local services Montanans depend on for working, living, and recreating are paid for through property tax revenues.

Municipalities are only authorized to impose a mill levy that is sufficient to generate the amount of property taxes actually assessed in the prior year plus one-half the average rate of inflation for the prior 3 years. Cities and towns cannot financially survive with this limitation on the mill levy. Expenses incurred by cities and towns are not limited to any similar cap. As a result, many communities turn to voted mill levies to fill the gap created by this ceiling on property revenues.

The state determines the tax rates for all property in Montana. Residential homeowners pay almost half of all property taxes collected statewide. Over the past few decades, as the Legislature has reduced the tax rates on other classes of property, the property tax burden has increased on residential and commercial property owners. To compensate, the Legislature created the entitlement share, a formula for redistributing state general fund to local governments to fill the gap created by tax rate cuts enacted by the Legislature. However, Legislatures since that time have continue to attempt the diversion of entitlement share payment funds to diminish the future growth capacity of the fund and deprive local governments of the funds historically promised.

In 2021, a ballot proposal to constitutionally freeze taxable valuation and property taxation on residential properties was approved for signature collection. While the proposal ultimately failed, it exemplifies a growing discontent among Montanans with property taxes. The average residential tax paid by Montanans more than doubled from 2002 to 2018, and the pandemic-induced housing price surge has only exacerbated that trend.

Montanans expect high quality, consistent local services. They expect their roads to be well-maintained, clean water available to drink, wastewater treated and disposed of, and their children to be well-educated in a safe and secure building. They expect garbage to be collected and disposed of, parks available for play and recreation, and development to be reviewed and approved with appropriate conditions to alleviate impacts on neighborhoods. These services have costs, ones that are increasing as the labor and material markets have tightened and inflation has soared.

ACTION

1) The League will support legislation to reform the tax system of Montana and provide relief to Montana property owners while preserving local government revenues and the ability of municipalities to provide the levels of services expected by local residents. The League will oppose any legislation that will reduce the base budgets of municipalities or limit the ability of municipalities to increase local revenues to address local needs.

2) The League will support legislation to allow all Montana municipalities, with the approval of their voters, the authority to enact a local option tax to help fund local infrastructure projects and other local services.

3) The League will support legislation to remove the restrictions on the cities' and towns' mill levy authority currently imposed under Title 15, chapter 10, part 4, MCA.

4) The League will oppose legislation or policies that seek to diminish the local government entitlement share, but will strategically sponsor and support legislation or policies that ensure the continuation or fair and equitable modernization of the entitlement share program and the application of increased growth factor adjustments.

Resolution #2022-3

HOUSING

BACKGROUND

Housing prices have outpaced average incomes in Montana, making it difficult if not impossible for many Montanans to own or rent a suitable residence for themselves and their families. According to Zillow, an online real estate marketplace, average home values in Montana have increased 22% since July 2021, to just under half a million dollars. These values vary widely from community to community. The current median home price in the city of Bozeman is $949,000, Big Timber $652,000, Kalispell $636,000, Whitehall $525,000, Helena $499,000, Dillon $460,000, Roundup $430,000, Billings $400,000, and Choteau $399,000. Even these numbers are rapidly changing, with prices continuing to increase on a weekly basis. These prices are outside the reach of most Montanans.

Rentals are similarly higher than Montanans are able to pay. The majority of the poorest Montanans (0-30% of average median income) must pay over 50% of their income on housing costs and utilities. This income category constitutes a quarter of all Montana renters. The majority of the next highest income level (31-50% of average median income) must pay over 30% of their income on housing related costs. Almost 15% of Montanans earning the average median income are similarly cost-burdened.

Exacerbating this inequity is a lack of units for those now seeking housing in Montana. A combination of tight labor markets, material costs, high land values, inflation, and lack of infrastructure capacity have all contributed to Montana's housing crisis, and many different actions at all levels of government will need to be taken to solve it.

Municipalities are committed to working with state and federal agencies, other local governments, the private sector, and the public to identify and implement solutions to the housing crisis. However, while cities and towns seek and implement ways to make housing development more affordable, they must retain their ability to make local decisions about the form, density, and impacts of land development based on community desires, needs, and capacity.

ACTION

1. The League will encourage bills that finance the development of housing that is affordable for persons of all income levels.

2. The League supports bills that update and modernize Montana's land use and planning statutes to create a more predictable and less costly process for residential development review and approval at the local level, while protecting the public's right to know and participate, the environment, local government's ability to provide public services, and local authority for land use decision-making.

October 7, 2022

Resolution #2022-4

LAND USE AND ENVIRONMENTAL REGULATION

BACKGROUND

Cities and towns work diligently to protect Montana's land and water resources through wise community development policies that emphasize centralized water and wastewater systems, efficient delivery of services to concentrated populations, and compliance with fair and affordable environmental standards. Despite this work, new development in Montana continues to sprawl beyond municipal boundaries, threatening our legacy of open space and clean water. Cities and towns must retain their ability to make local decisions about the form, density, and impacts of land development based on community desires and needs. Municipalities are dedicated to working with state and federal agencies, counties, the private sector, and the public to establish growth and land use policies that recognize property rights and the need to efficiently deliver services while preserving the natural assets of Montana.

ACTION

MLCT will support bills to:

1. Encourage the use of community water, wastewater, and stormwater systems to protect environmental quality and assure that cities and towns are not obligated for a disproportionate share of the cost of complying with Nutrient Standards, MS4, TMDL, and other state or federal regulatory standards.

2. Promote environmentally responsible energy development and conservation through grants, loans, and technical assistance and education programs, and allow cities and towns authority under the energy and building codes to promote conservation.

3. Protect and expand the authority of cities and towns to use tax increment districts and locally approved tax abatements for opportunities as part of an effective local economic development strategy that reflects the needs and priorities of the local community.

4. Support and encourage the development, funding, and local authority over multi-modal transportation systems within municipalities, including streets, roads, transit, paths, bikeways, sidewalks, trails, and other infrastructure on state and local transportation routes that create a more attractive urban environment.

MLCT will oppose bills to:

1. Restrict the annexation, zoning, planning, and subdivision review authority of cities and towns or limit local community development decision-making.

2. Limit the effectiveness of the options under the tax increment district statutes.

October 7, 2022

Resolution #2022-5

INVEST IN LOCAL GOVERNMENT INFRASTRUCTURE

BACKGROUND

Montana has experienced significant growth impacts related to infrastructure and affecting the public health, safety, and general welfare of Montana's communities. Most Montanans welcome the economic opportunities connected to development, but some Montana municipalities that have had no or slow growth in the past do not have the resources and support necessary to proactively plan for and address the infrastructure and public health, safety, and general welfare of the growing population. Also, the infrastructure belonging to Montana municipalities – water and wastewater systems, streets, and other public facilities – is aging and in many cases has outlived its useful and functional life.

For Montana cities and towns to attract healthy, responsible economic growth, the ability to provide quality essential services means the infrastructure should be in good condition and using modern technology. Montana's local governments must maintain the critical health and safety services that all Montanans need: clean water, good multi-modal transportation systems, including streets, roads, transit, paths, bikeways, sidewalks, and trails, effective law enforcement and fire protection, broadband, and responsive emergency systems. Given the current inflationary environment, we are concerned about the ability of our residents to pay local property taxes and assessments needed to support these services.

Further, infrastructure is a critical factor in the health and wealth of Montana's economy, enabling private businesses and individuals to produce goods and services more efficiently. Montana's cities, towns, and counties have millions in road, water, wastewater, and other outstanding infrastructure needs that can increase long-term business productivity in every corner of Montana.

The MLCT will continue to work with the Montana Infrastructure Coalition ("MIC") to establish infrastructure priorities on a multi-session approach. We will continue to work to change the structure of the way infrastructure financing occurs in Montana on into the future.

In 2017, the Legislature passed a $.06 graduated increase in the state gas tax to temporarily shore up the highway account and increase the gas tax allocation for local road projects for the first time in over two decades. In 2019, the Legislature passed a comprehensive infrastructure bill funding local projects through one-time-only grants and loans as well as university buildings and other state projects. Nevertheless, the highway account will continue to fall short of the amount needed to match federal dollars. Permanent and increased funding for a local infrastructure grant or loan program or other financial support for local infrastructure is needed.

ACTION

The League will support bills or policies that:

1. Promote investment in local governmental infrastructure, including new or increased financing options, grant and loan programs, and other resources and support necessary to proactively plan for and address infrastructure, protect the public health, safety, and general welfare of municipal residents, and stimulate the economy.

2. Streamline the process for obtaining new gas tax dollars or provide for automatic distribution of new gas tax dollars together with old gas tax dollars.

3. Streamline the process for obtaining state infrastructure dollars through improvements to existing state grant and loan programs.

The League will oppose bills or policies that:

1. Seek to diminish or eliminate any existing source of local infrastructure funding, including funding for existing grant or loan programs, existing gas taxes or allocations thereof, financing options, or other limits on constructing, maintaining, improving, or increasing local infrastructure facilities and capacity.

Resolution #2022-6

COMPENSATION FOR RETIREMENT

BACKGROUND

The public employee retirement system has suffered in the past from not being actuarially sound. In 2013, the cities, towns, and counties of Montana agreed to let the coal severance tax flow into the Treasure State Endowment Fund terminate at the end of FY 2016 to instead shore up the public employees' retirement system with these local government funds. Nevertheless, in the 2019 session, members of the Legislature began to discuss the possibility of increasing local governments' contributions to the MPERA system. Further, some public employee bargaining groups continue to advocate for including factors such as overtime, insurance premium payments and other special benefits as part of the "total compensation" used in determining retirement benefits upon retirement. Finally, MPERA has recently required local governments to reimburse the retirement system for millions of dollars in estimated retirement contributions upon separation of services from the local government entity. Any of these types of policy changes increase the cost to the public employer for paying the employer portion of retirement withholding.

ACTION

The League will generally oppose legislation that increases the local government contribution to any public employee retirement system, including but not limited to redirecting entitlement share, increasing local government employer contributions, requiring payment of estimated contributions upon local government restructuring, or adding employee benefits and overtime as part of the compensation for purposes of determining retirement benefits. However, the League will strategically sponsor and support legislation or policies needed to ensure the actuarial soundness or fair and equitable modernization of any public employee retirement system.

Resolution #2022-7

SUPPORT CITY OF COLSTRIP AND OTHER COMMUNITIES IMPACTED BY NATURAL RESOURCES INDUSTRIES

BACKGROUND

The Colstrip Steam Electric Station has been one of the largest, most significant economic engines of Montana since the 1970s, providing hundreds of good paying jobs for Montana and a stable and cost-effective source of electricity for the entire Pacific Northwest.

At the beginning of 2020, Talen Energy and Puget Sound Energy permanently closed Units 1 and 2 of the plant. This earlier than anticipated closure of these units has cast uncertainty on the future of the City of Colstrip. The remaining Units are owned and operated by a different ownership group comprised of six separate energy companies. This adds to the concerns of what lies ahead for the community of Colstrip as well as the ensuring a reliable and cheap electricity supply for Montana. In addition, the City has no local source of drinking water, and relies on the electric station owners for a sustainable, affordable source of raw water for the community. The City of Colstrip is facing an abrupt loss in local jobs, property taxes, local businesses, water, and other public services.

For decades, many Montana communities have relied heavily on natural resources industries. Mining, timber, coal, oil, and gas have all provided high-paying jobs, millions of dollars in state and local taxes, and economic stability across all corners of the state. The fluctuations in these industry sectors – both growth and decline – can have serious consequences on the economic and social stability of municipalities.

ACTION

The League supports efforts to:

1. Provide financial support and economic diversification to the City of Colstrip to help create sustainable employment opportunities and protect local tax revenues as a result of the closure of Units 1 and 2 and the uncertain future of the remaining units. The League recognizes the important role the City of Colstrip has historically played in providing energy and revenue to the entire state.

2. Create and maintain legislation, policies, and programs that provide financial and other resources to Montana cities and towns impacted by the growth or decline of natural resource development.

October 7, 2022

Resolution #2022-8

SUPPORT FOR PUBLIC SAFETY SERVICES AND ACCOUNTABILITY

BACKGROUND

Montana cities and towns provide critical public safety services to the majority of Montana residents. Emergency response, law enforcement, and fire protection are important components of creating and maintaining thriving, prosperous communities. The League expresses its appreciation for the work of our local police officers, firefighters, emergency responders, and other public safety employees.

Our members expect the highest standards of conduct from all municipal employees and support appropriate disciplinary and legal action when an employee is found to have violated an applicable oath, ethics code, or a local, state, or federal law. Our members also expect all municipal employees to be transparent, accessible, and accountable, including in the provision of public safety services.

ACTION

The League will support:

1. Legislation and policies that ensure adequate equipment, training, and funding for municipal emergency response, law enforcement, and fire protection services. In particular, the League supports an increase in training spots at the basic law enforcement academy. In the absence of such increase in training spots, the League will support bills that will allow local law enforcement to be certified to provide its own training or send recruits to other certified training facilities.

2. Efforts to ensure public safety programs are funded at levels that keep our citizens and communities safe and provide the level of transparency necessary to maintain the public's trust.

3. Legislation and policies that assist and strengthen transparency, accessibility, and accountability in our communities, so long as the proposal includes the necessary funding or funding flexibility to enable municipalities to comply.

4. The League supports fixing the recreational marijuana statute to provide for the correct distribution of local marijuana tax funds to municipalities within a county by comparing the percentage of a municipality's population to the population of all municipalities in the county.

October 7, 2022

The League will oppose:

1. Legislation and policies that undermine the efficacy, responsiveness, or accountability of public safety systems or require municipalities to cut funding to other public services to comply with unfunded mandates imposed by the state.

2. While the League did not take a position on the ballot measures to legalize recreational marijuana, we will oppose legislation and policies that reduce or impede funding to address community impacts that may result from legalization.

Resolution #2022-9

SUPPORT FOR MILITARY OPERATIONS IN MONTANA

BACKGROUND

Federal military operations in Montana are critical to our national defense and are also an important source of economic health in our communities. Military assets in the state include Fort Harrison, Limestone Training Range, Hayes Military Operations Area, Malmstrom Air Force Base, Powder River Training Range, the Advanced Research Lab at MSU, and various Montana Army and Air National Guard units. From defense contracts and mutual aid agreements to the revenue generated by servicing military personnel, Montana's military has tremendous statewide impact.

Malmstrom Air Force Base provides more than $384 million in economic impetus to the State of Montana. Military construction and service contracts provide more than $27 million to local contractors, the base spends more than $8 million for utilities, and Malmstrom services more than 7,000 miles of roads in Montana, which benefits Montana's commerce. In addition, the Montana National Guard provides more than $185 million in economic impact to Montana, and there is currently over $37 million invested in military-related construction projects across the state.

Malmstrom is slated to receive a major intercontinental ballistic missile (ICBM) upgrade called "Sentinel" commencing in 2026. Over the three ICBM bases, the upgrade is projected to cost over $63 billion and will take 20 years to complete. When the system upgrades occur in Montana, it will have significant economic impact on the state and its industries.

The Department of Defense (DoD) also seeks to partner with host communities and states to improve the lives of military personnel and their dependents. Community partnerships and grant programs (Defense Community Infrastructure Program) also present opportunities for Montana to support their military installations. The DoD also seeks to support its military personnel by housing, childcare, mental health, veterans, spousal employment, and professional license reciprocity or full credential acceptance.

Federal base realignment and closure activities and other cost-cutting measures put current military missions and assets in Montana and Montana's economic well-being at risk. In addition, Montana communities are missing strategic opportunities for defense industry growth statewide.

ACTION

The League will support efforts to protect existing military assets in Montana, including preserving training ranges, preventing encroachment, collaboratively addressing national cuts to any military assets in Montana, and developing opportunities for mission retention, growth, and defense industry opportunities.

October 7, 2022

Resolution #2022-10

ACCUMULATION OF BUILDING CODE FEE COLLECTIONS

BACKGROUND

Cities and towns who are certified to enforce the state building codes are allowed to charge for plan review and inspections. The fees charged, however, can only accumulate for an amount needed to enforce the codes for twelve months. (50-60-106, MCA) With the cyclical nature of development, in some years a 12-month accumulation is insufficient to fund the costs of a review and inspection program. A 36-month reserve would be a better cushion to weather the peaks and valleys of development. Without the ability to retain professional experienced reviewers during market lulls, municipalities must lay these employees off and rehire less experienced and knowledgeable inspectors when the market begins to pick up again. This results in slower review times with inspectors that are not as familiar with the building codes.

In addition, municipalities with certified building code enforcement programs are required by the Montana Department of Labor and Industry (DLI) to have the building code fee collection fund audited separately rather than as part of the city's annual audit. (ARM 24.301.208.) This results in the building code fee fund being audited twice, an unnecessary expenditure of taxpayer dollars that provides no additional information not already provided in the municipality's regular annual audit.

ACTION

The MLCT will sponsor legislation to allow municipalities certified to enforce the building codes to accumulate fees and charges needed to enforce building codes for thirty-six months and to require DLI to accept the municipality's annual audit as an acceptable audit of the building code fee collection fund.

October 7, 2022

Resolution 2022-11

CORONAVIRUS GLOBAL PANDEMIC

BACKGROUND

In December 2019, the World Health Organization warned that a new unknown virus appeared to be spreading from a live animal market in Wuhan, China. In early January 2020, scientists identify the virus as a novel coronavirus that causes severe acute respiratory syndrome, naming it SARS-CoV-2. This coronavirus causes a disease named COVID-19.

Since it surfaced, over 612 million people worldwide have been infected with the coronavirus and over 6.5 million have died. The first confirmed case of COVID-19 in the United States was January 21, 2020 in Washington state. Almost 3 years later, the United States has the highest number of COVID-19 cases globally, with almost 96 million cases and over 1 million deaths.

Montana's first case of coronavirus was confirmed on March 13, the day after Governor Bullock declared a state of emergency. To date, Montana has had a total of 305,000 cases and over 3,500 deaths.

Major economic upheaval resulted from actions taken to protect public health across the United States and globally. The coronavirus pandemic triggered the sharpest economic contraction in modern American history, with GDP falling 33% in the spring of 2020. Consumer spending tumbled and the national debt surged as a result of congressional attempts to alleviate the immediate impacts of the pandemic. Unemployment rose to over 15% in the spring of 2020, with all but 3 states recording their highest rate ever in 2020.

Montana had one of the strongest economic rebounds from the COVID-19 pandemic of any state in the country. Since the pandemic began, Montana has had the fifth fastest employment growth rate in the nation, the seventh highest growth rate in GDP, and the fifteenth lowest unemployment rate. Much of these economic gains have been offset by inflation, however, with prices in the Western U.S. increasing 8% since August 2021. Due in part to inflation, higher wages in Montana resulted in a budget surplus for the 2023 biennium at over $1.5 billion.

During the pandemic and despite rapidly fluctuating public health and economic conditions, municipalities continued to provide the public safety and critical services critical to our local communities and economy, including police, fire, emergency response, and education.

ACTIONS

The League recognizes the lives lost to and the long-term public health impacts resulting from the COVID-19 pandemic. As Montana, the nation, and the world emerge from the pandemic, the League will support bills or policies that:

1. Help local governments continue to provide critical public safety services in our local communities, including increased revenues, direct federal support, and flexible financial regulations.

2. Invest in improving and maintaining Montana's infrastructure.

3. Provide maximum local authority and flexibility to make emergency decisions to protect the public health and safety of our residents.

4. Expand and improve technology that allows municipalities to better respond to future similar emergency situations, including tools that ensure the public can access government services, the municipality can continue to conduct business, and staff can provide critical public services.

5. Support creation of a statewide monument recognizing the Montanans lost to COVID-19 and the sacrifices of those working in the health care industry.

6. Support a major incident review of Montana's response to the pandemic at all levels of government, identify lessons learned in responding to the pandemic, and make recommendations for improvements to better equip all levels of government to respond to public health emergencies.

The League will oppose bills or policies that:

1. Undermine or restrict local governments' ability to provide critical public safety services or make local decisions to protect public health and safety.

CITY OF COLUMBIA FALLS
ORDINANCE 823

AMEND CHAPTER 3.20 RESORT TAX

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, MONTANA, AMENDING CHAPTER 3.20 RESORT TAX TO THE COLUMBIA FALLS MUNICIPAL CODE TO ADD 3.20.120 LATE FILING AND PAYMENT FEES; PENALTIES

WHEREAS, the City Council adopted Ordinance # 803 adding Chapter 3.20 Resort Tax to the City Code on August 3, 2020 after the successful election on June 2, 2020; and

WHEREAS, when the City Council adopted Chapter 3.20 Resort Tax code in 2020, the Council did not contemplate late filing and remittance fees or penalties; and

WHEREAS, during the first months of implementation through fall 2022, the City experienced significant late filing and remittance of the Resort Tax; and

WHEREAS, the City Council held a public hearing upon public notice on Monday, November 21, 2022 to discuss adding late fees and penalties on the Resort Tax reporting at which time the Council received no opposition to the amendment.

NOW THEREFORE, be it ordained by the Council of the City of Columbia Falls, in the State of Montana, as follows:

SECTION 1: **AMENDMENT** "Chapter 3.20 RESORT TAX" of the Columbia Falls Municipal Code is hereby *amended* as follows:

A M E N D M E N T

Chapter 3.20 RESORT TAX

3.20.120 Late Filing and Remittance Fees; Penalties

For the failure to report taxes due, or failure to remit taxes due, the following penalties and fees may be imposed or charged:

A. The city may collect civil penalties if it prevails in a suit for the collection of resort taxes, not to exceed fifty percent (50%) of the resort taxes found due plus the costs (including any audit fees) and attorney fees incurred by the city in the enforcement or interpretation of this chapter;

B. This section imposes a civil penalty up to but not greater than the fine set forth in section 1.03.010 of this code;

C. Delinquent taxes shall bear interest at the rate of ten percent (10) per annum from the first day of delinquency until paid.

D. Failure to File/Remit: A business that fails to file or fails to remit resort taxes when due will be granted a 30-day grace period. If at the expiration of the 30-day grace period, the business fails to file the resort tax report, a penalty of $100 (One Hundred Dollars) shall be imposed. Should the failure to file the resort tax report continue for more than sixty (60) days, a penalty of $200 (Two Hundred Dollars) shall be imposed in addition to the interest imposed by section 3.20.120 (C).

SECTION 2: **SEVERABILITY CLAUSE** Should any part or provision of this Ordinance be declared by the courts to be unconstitutional or invalid, such decision shall not affect the validity of the Ordinances a whole or any part thereof other than the part so declared to be unconstitutional or invalid.

SECTION 3: **EFFECTIVE DATE** This Ordinance shall be in full force and effect from ________ and after the required approval and publication according to law.

PASSED AND ADOPTED BY THE CITY OF COLUMBIA FALLS COUNCIL
__________________________________.

	AYE	NAY	ABSENT	ABSTAIN
Barnhart	______	______	______	______
Fisher	______	______	______	______
Hamilton	______	______	______	______
Lovering	______	______	______	______
Piper	______	______	______	______
Robinson	______	______	______	______
Shepard	______	______	______	______

Presiding Officer

____
Donald Barnhart, Mayor, City of Columbia Falls

Attest

____
Barb Staaland, Clerk, City of Columbia Falls

RESOLUTION NO. 1886

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, MONTANA, AMENDING FUNDS AND BUDGETARY LINE-ITEM APPROPRIATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2023 TO ACCOUNT FOR THE ADDITION OF THE PAID FIREFIGHTERS

WHEREAS, the City Council adopted the 2022-2023 Fiscal Year Budget on September 6, 2022 with the adoption of Resolution 1883; and

WHEREAS, the City Council considered the paid firefighter positions during the 2022-23 FY Public Hearings on the budget and the Council postponed adopting a final budget for the planned paid firefighters until the City was notified on whether or not the City would be awarded a 2021 SAFER Grant to fund the paid firefighters for three years; and

WHEREAS, the City Council has the authority to amend the budget, and

WHEREAS, the City Council, upon receiving notice that the City was not awarded a SAFER Grant, now wishes to adopt an amended budget for the paid firefighter positions and related costs from the reserved funds in the Resort Tax Fund 2100 and the additional contribution from the Columbia Falls Rural Fire District.

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

Section One: The City Council hereby appropriates the Resort Tax Funds held in reserve for the Fire Department and anticipates the additional contribution planned by the Columbia Falls Rural Fire District to fund the planned paid firefighter positions during the 2022-2023 Fiscal Year as detailed on Exhibit A.

Section Two: The City Council hereby authorizes the City Finance Director to make the itemized fund and line-item amendments for the 2022-23 fiscal year as detailed on Exhibit A.

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

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

AYES:
NOES:
ABSENT:

____
City Clerk

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

____
Mayor

ATTEST:

____
City Clerk

Exhibit A

Fund 1000 - General Fund

Description	Amended Revnues and Expenditures	Addition	
REVENUE:	Special Fire Protection(CFRFD)	$ 47,637.00	1000-342020
	State on Behalf - Fire 32.61%	$ 29,224.00	1000-383000
	Transfer In (from Resort Tax Fund)	$ 99,834.00	1000-383000
		$ 176,695.00	
EXPENDITURES:	Salary/Wages	$ 89,616.00	1000-420400-110
	Overtime	$ 5,616.00	1000-420400-120
	Employer Costs	$ 21,567.00	1000-420400-140
	State Contribution - FURS	$ 29,224.00	1000-420400-146
	Health Insurance	$ 27,552.00	1000-420400-180
	Other Purchased Services	$ 3,120.00	1000-420400-390
		$ 176,695.00	

Fund 2100 Resort Tax Fund

Expenditures:	Transfer Out (to General for Fire)	$ 99,834.00	2100-521000-820
	(Balance in Reserve for Fire Dept = $92,166)		