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

PHONE (406) 892-4391
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CITY COUNCIL REGULAR MEETING
AGENDA
TUESDAY, SEPTEMBER 02, 2025
COUNCIL CHAMBERS CITY HALL

FINANCE COMMITTEE – 6:30 P.M

(Barnhart, Shepard, Robinson)

Contact City Clerk Barb Staaland for regular meeting virtual information by calling 406-892-4388 or email staalandb@cityofcolumbiafalls.com before 5:00 PM the day of the meeting.

REGULAR MEETING – 7:00 P.M.

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

CONSENT AGENDA:

1. Approval of Claims September 2, 2025 - $559,880.81
2. Approval of Payroll Claims - August 22, 2025 - $30,663.41
3. Approval of Payroll Claims - August 29, 2025 - $221,056.75
4. Approval of Regular Council Meeting Minutes - August 18, 2025

VISITORS/PUBLIC COMMENT (Items not on agenda)

NOTICE OF PUBLIC HEARINGS/PUBLIC HEARINGS:

5. Final Budget Presentation
   City Manager Hanks will present the FY26 Budget to Council. By law the council must adopt the taxes and assessment by resolution.

ORDINANCES / RESOLUTIONS:

6. Resolution #1950 - Levying Assessment upon property within Special Improvements Districts to defray the cost of said SID for the FY26.

7. Resolution #1951 - Setting and adopting the mill levies on all real and personal property within the City of Columbia Falls.

8. Resolution #1952 - Adopting the budget for FY26 and approving appropriations for each fund.

REPORTS / BUSINESS FROM MAYOR & COUNCIL

CITY MANAGER REPORT

9. City Manager's Report

CITY ATTORNEY REPORT

MISCELLANEOUS

10. Correspondence

ADJOURN

Next Scheduled Meetings:
City Council – Regular Meeting, **Monday, September 15, 2025 - 7:00 PM**
Planning Board – **Thursday, September 11, 2025 - 6:30 PM**
Study Commission Meeting - **Wednesday, September 10, 2025 - 5:00 PM**

For the Accounting Period: 7/25

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund Org Acct		Object	Proj	Cash Account
47725		3112 406 CLEANING OF COLUMBIA FALLS	3,400.00							
		578 07/24/25 FAC- JULY JANITORIAL SERVICE	3,400.00			1000	411200	399		101000
		Total for Vendor:	3,400.00							
		*** Claim from another period (6/25) ****								
47702		1774 ADVANCED REFRIGERATION &	480.00							
		129467 06/19/25 SWR-EFFLUENT COMPOSITE SAMPLER	480.00			5310	430600	360		101000
		Total for Vendor:	480.00							
47734	E	997 CENTURYLINK - ELECTRONIC PAY	628.94							
		071825 07/18/25 CRT-7/18/25-8/17/25	26.77			1000	410360	345		101000
		071825 07/18/25 PD-7/18/25-8/17/25	115.66			1000	420100	345		101000
		071825 07/18/25 FD-7/18/25-8/17/25	85.10			1000	420400	345		101000
		071825 07/18/25 POOL-7/18/25-8/17/25	85.10			1000	460445	345		101000
		071825 07/18/25 STRTS-7/18/25-8/17/25	83.73			2500	430200	345		101000
		071825 07/18/25 WTR-7/18/25-8/17/25	47.97			5210	430500	345		101000
		071825 07/18/25 SWR-7/18/25-8/17/25	120.66*			5310	430600	345		101000
		071825 07/18/25 COMP SER-7/18/25-8/17/25	63.95			1000	410580	345		101000
		Total for Vendor:	628.94							
47721	E	3028 CENTURYLINK - LUMEN - ELECTRONIC FIBER AND DATA ONLINE	378.26							
		744636289 07/16/25 COMP-6/16/25-07/15/25	377.91			1000	410580	345		101000
		744719522 07/20/25 LONG DISTANCE	0.35			1000	410580	345		101000
		Total for Vendor:	378.26							
47722		14 CITY OF COLUMBIA FALLS	3,701.56							
		072425 07/24/25 FAC-06/18/25-07/18/25	156.67			1000	411200	342		101000
		072425 07/24/25 FD-06/18/25-07/18/25	38.96			1000	420400	342		101000
		072425 07/24/25 STRS-06/18/25-07/18/25	91.80			2500	430200	342		101000
		072425 07/24/25 WTR-06/18/25-07/18/25	54.04			5210	430500	342		101000
		072425 07/24/25 SWR-06/18/25-07/18/25	99.14*			5310	430600	342		101000
		072425 07/24/25 PRK-06/18/25-07/18/25	2,514.26			1000	460400	342		101000
		072425 07/24/25 POOL-06/18/25-07/18/25	746.69			1000	460445	342		101000
		Total for Vendor:	3,701.56							

* ... Over spent expenditure

Claim/ Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org Acct	Object	Proj	Cash Account
	*** Claim from another period (6/25) ****								
47745	1711 COMFORT SYSTEMS USA	2,059.49							
	01/01/25 - 03/31/25 scheduled billing								
	92021362 06/27/25 FD-ANNUAL HEATING MAINT CONT	700.22			1000	411200	366		101000
	92021362 06/27/25 SWR- WWTP 600 VETERANS	453.08			5310	430600	366		101000
	92021362 06/27/25 SWR-ANNUAL MAINT LIFT STAT 3	61.79			5310	430600	366		101000
	92021362 06/27/25 SWR-ANNUAL MAINT LIFT STAT 4	61.79			5310	430600	366		101000
	92021362 06/27/25 STRS-ANNUAL MAINT STRT SHOP	82.37			2500	430200	366		101000
	92021362 06/27/25 FAC-CITY HALL ANNUAL MAINTEN	638.45			1000	411200	366		101000
	92021362 06/27/25 FAC-PD SHED ANNUAL MAINTENAN	61.79			1000	411200	366		101000
	Total for Vendor:	2,059.49							
47705	1679 COMMERCIAL MACHINE SERVICES INC.	75.00							
	58180 07/10/25 SWR-SLEEVE REMOVED & POLISHED	75.00			5310	430600	240		101000
	Total for Vendor:	75.00							
47717	3026 DAILY INTER LAKE	158.55							
	PRELIM BUDGET, SPECIAL ASSESMENT AND PML 2nd PAYMENT								
	38110 07/06/25 FIN-NOPH PRE BUDGET	158.55			1000	410500	331		101000
	Total for Vendor:	158.55							
47751	532 DON "K" CHEVROLET	906.45							
	2022 DODGE CHARGER - Car #24								
	296010-3 07/02/25 PD-CAR#24 CHARGER THERMOSTAT	906.45			1000	420100	361		101000
	Total for Vendor:	906.45							
47710	3324 DOUBLE DIAMOND CONTRACTING INC.	2,075.00							
	1675 TALBOT RD. 69 CEDAR POINTE LOOP								
	12664 07/21/25 GT-ASPHALT REPAIRS	1,375.00*			2820	430200	399		101000
	12664 07/21/25 SWR-ASPHALT REPAIRS	700.00*			5310	430600	399		101000
	Total for Vendor:	2,075.00							
47703	3323 DOYLE, ANDREW	408.00							
	071625 07/16/25 PD-INTOX TRAVEL EXPENSE	408.00			1000	420100	380		101000
	Total for Vendor:	408.00							

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org Acct	Object	Proj	Cash Account
47749		3328 EBARA HG	5,311.34							
		115541 07/22/25 SWR-WWTP RAS PUMP PARTS	5,311.34			5310	430600	240		101000
		Total for Vendor:	5,311.34							
47711		438 FERGUSON WATERWORKS	4,501.92							
		0930215 07/15/25 WTR-2" METER GSKT	19.04			5210	430500	230		101000
		0930557 07/21/25 WTR-METER RADIOS	4,482.88			5210	430500	230		101000
		Total for Vendor:	4,501.92							
47706		3322 FIELDS, JOSH	543.48							
		071525 07/15/25 PD-INTOX TRAVEL EXPENSE	543.48			1000	420100	380		101000
		Total for Vendor:	543.48							
47744		2813 FIRE CATT, LLC	4,580.00							
11,105 FT OF FIRE HOSE TESTED AND 235 GROUND LADDER TESTING										
		16545 07/25/25 FD-FIRE HOSE/LADDER TESTING	4,580.00			1000	420400	394		101000
		Total for Vendor:	4,580.00							
		*** Claim from another period (6/25) ****								
47732		22 FLATHEAD COUNTY CLERK & RECORDER	16.00							
Notice of land & water conservation grant between the City & MTFWP Fenholt Park										
		1106313 06/02/25 FIN-FENHOLT DEED RESTRICTION	16.00			1000	410500	390		101000
		Total for Vendor:	16.00							
		*** Claim from another period (6/25) ****								
47712		3316 HCG WEIGHT LOSS & FAMILY CLINIC	125.00							
		21274 05/30/25 SWR-DOT PHYSICAL G.JENKINS	125.00*			5310	430600	399		101000
		Total for Vendor:	125.00							
47697		2791 IDEXX DISTRIBUTION, INC.	244.28							
		3179422056 07/07/25 SWR-GAMMA IRRAD COLILERT 2	244.28			5310	430600	222		101000
		Total for Vendor:	244.28							
47754		2451 INDUSTRIAL PROCESS CONTROLS INC	39,900.00							
		1489 07/28/25 WTR-HORINE WELL REPAIR	39,900.00*			5210	430500	360		101000
		Total for Vendor:	39,900.00							

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund Org Acct	Object	Proj	Cash Account
47741		260 INSTY-PRINTS OF KALISPELL	160.00						
		264367 07/10/25 PD-BC FOR FIELDS AND DOYLE	160.00			1000 420100	210		101000
		Total for Vendor:	160.00						
47743		3289 JOST, JEREMIAH	108.00						
AUG 1ST-2ND									
		072825 07/28/25 FD-MT DRIVE SCHOOL TRAVEL EXP	108.00			1000 420400	380		101000
		Total for Vendor:	108.00						
47747		3326 KIENAS, TANNER	108.00						
MONTANA DRIVE SCHOOL 08/01/25-08/02/25									
		070825 07/28/25 FD-MT DRIVE SCHOOL TRAVEL EXP	108.00			1000 420400	380		101000
		Total for Vendor:	108.00						
		*** Claim from another period (6/25) ****							
47730		2865 KING, KELLY	125.00						
REIMBUSMENT FOR CDL AT ALPINE FAMILY MEDICINE									
		050825 05/08/25 STRS-CDL MED PHYSICAL	125.00			2500 430200	399		101000
		Total for Vendor:	125.00						
47698		1080 LES SCHWAB TIRE CENTER	1,611.85						
		9050063109 07/01/25 PRK-FLAT TIRE REPAIR	41.99			1000 460400	361		101000
		9050063316 07/15/25 PRK-TIRES (2)	377.98			1000 460400	361		101000
		9050063435 07/22/25 PD-UNIT 24 TIRES	1,191.88			1000 420100	361		101000
		Total for Vendor:	1,611.85						
47700		162 LOGAN HEALTH - WHITEFISH	21.00						
.									
		69270877 07/04/25 PD-EVIDENCE	21.00			1000 420100	390		101000
		Total for Vendor:	21.00						
47701		2595 MACON SUPPLY, INC	24.00						
		278354 07/14/25 SWR-HEADWORKS ROOF REPAIR	24.00			5310 430600	240		101000
		Total for Vendor:	24.00						

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Claim/ Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund Org Acct	Object	Proj	Cash Account
47707	282 MONTANA DEPT. OF LABOR &	108.00						
	071025 07/10/25 POOL-BOILER OPERATING CERT FEE	36.00			1000 460445	390		101000
	071025 07/10/25 FAC-BOILER OPERATING CERT FEE	36.00			1000 411200	390		101000
	071025 07/10/25 FAC-BOILER OPERATING CERT FEE	36.00			1000 411200	390		101000
	Total for Vendor:	108.00						
	*** Claim from another period (6/25) ****							
47739	707 MONTANA DEPT. OF REVENUE	3,894.17						
WWTP PAY APP #11 1% STATE WITHHOLING-PROSPECT								
	WWTP11 07/01/25 WWTP-PAY APP #11 1%	3,894.17			5310 430600	930		101000
	Total for Vendor:	3,894.17						
47753	3152 MONTANA ELITE LLC	883.00						
	2544-1 07/28/25 WTR-HORINE WELL REPAIR	883.00*			5210 430500	360		101000
	Total for Vendor:	883.00						
47723	103 MONTANA LAW ENFORCEMENT ACADEMY	1,116.00						
R.THOMPSON - FIREARMS INSTRUCTION 07/11/25-07/15/25								
A.GREEN - LEOB ACADAMY JULY								
	25268 07/24/25 PD-R.THOMPSON REG/LODGING	600.00			1000 420100	380		101000
	25238 07/22/25 PD-A.GREEN MEALS/LODGING	516.00			1000 420100	380		101000
	*** Claim from another period (6/25) ****							
47750	103 MONTANA LAW ENFORCEMENT ACADEMY	1,548.00						
A.GREEN - LEOB ACADAMY APRIL-JUNE								
	25238 07/22/25 PD-A.GREEN MEALS/LODGE APR-JNE	1,548.00			1000 420100	380		101000
	Total for Vendor:	2,664.00						
47724	3133 MONTANA MUNICIPAL INTERLOCAL	78,607.00						
LIABILITY PROGRAM								
	2026-1 07/01/25 CLI-FY PREMIUM 25/26	41,110.00*			1000 510330	510		101000
	2026-1 07/01/24 WTR-FY PREMIUM 25/26	6,089.00*			5210 510330	510		101000
	2026-1 07/01/25 SWR-FY PREMIUM 25/26	31,408.00*			5310 510330	510		101000
	Total for Vendor:	78,607.00						

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
47729		2004 MONTANA STATE UNIVERSITY	95.00								
		HAZARDOUS MATERIALS CERTIFICATION									
		219-50 07/24/25 FD-M.JOHNSON HAZ MAT CERT	95.00			1000	420400		380		101000
		Total for Vendor:	95.00								
47728		3119 MONTANA TRUCK WORKS, LLC	6,329.17								
		825 07/18/25 FD-#433 COMP COOLING SYS	6,329.17			1000	420400		361		101000
		Total for Vendor:	6,329.17								
47740		1247 MURDOCH'S RANCH & HOME	83.95								
		2255901 07/02/25 PRK-LYNCH PIN	1.99			1000	460400		220		101000
		253611 07/11/25 PRK-NYLON LINE	31.98			1000	460400		220		101000
		259127 07/15/25 PRK-CHAIN LOOP	24.99			1000	460400		220		101000
		4253957 07/14/25 PRK-NITRILE GLOVES	24.99			1000	460400		220		101000
		Total for Vendor:	83.95								
47713		52 NAPA AUTO PARTS	105.95								
		121059 07/16/25 FD-ABSORBENT MAT	42.97			1000	420400		220		101000
		121246 07/18/25 SWR-WELDING ROD	37.99			5310	430600		220		101000
		121840 07/24/25 FD-TRAILOR WIRE HARNESS	24.99			1000	420400		232		101000
		Total for Vendor:	105.95								
47742		2816 O'REILLY AUTO PARTS	71.61								
		127532 07/25/25 PD-#24 HEADLIGHT	71.61			1000	420100		232		101000
		Total for Vendor:	71.61								
		*** Claim from another period (6/25) ****									
47718		3085 ORTHOPEDIC REHAB INC	200.00								
		Pre screen testing 6/15/25									
		071525 07/15/25 FD-P SCRN S.MAINSOLSI 6/15/25	200.00			1000	420400		390		101000
		Total for Vendor:	200.00								
47708		1181 PARSONS TRACTOR & IMPLEMENT	81.97								
		103084 07/16/25 PRK-KUB-KIT BLADE	81.97			1000	460400		240		101000
		Total for Vendor:	81.97								

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org Acct	Object	Proj	Cash Account
47709		1888 PLETCH ELECTRIC INC	150.00							
		5869 07/02/25 PRK-WIRING FOR WATERFALL PUMP	150.00			1000	460400	399		101000
		Total for Vendor:	150.00							
47733		3192 POP A SQUAT PORTABLES	760.00							
		RIVERS EDGE, TALBOT BIKE PATH, HORINE, PINEWOOD, WELCOME PARK, RAILROAD , DEPOT, TENNIS COURTS								
		19925 07/25/25 PRKS-PORTA POTTIES (8)	760.00			1000	460400	399		101000
		Total for Vendor:	760.00							
47726		66 POSTMASTER	2,000.00							
		BILL CARD POSTAGE								
		072425 07/24/25 SWR-BILL CARD POSTAGE	1,000.00			5310	430600	310		101000
		072425 07/24/25 WTR-BILL CARD POSTAGE	1,000.00			5210	430500	310		101000
		Total for Vendor:	2,000.00							
		*** Claim from another period (6/25) ****								
47738		3277 PROSPECT CONSTRUCTION INC	385,523.18							
		PAY APP #10 Application Period 05/25/25-06/25/25								
		PAY APP 11 07/01/25 SWR-WWTP PAY APP11 5/25-6/	385,523.18			5310	430600	930		101000
		Total for Vendor:	385,523.18							
47731		1042 SANDS SURVEYING, INC.	2,032.50							
		40061 07/23/25 P/Z-ROUTINE SRVS 6/24-7/21/25	2,032.50			1000	411000	399		101000
		Total for Vendor:	2,032.50							
47752		999999 SHARON STEVENS	187.92							
		073125 07/31/25 WTR-S.STEVENS TENANT ACH REFND	187.92			5210	214010			101000
		Total for Vendor:	187.92							
47720	E	2852 SPECTRUM ENTERPRISE - CHARTER - AUTO PAY	165.00							
		0171600070 07/06/25 SWR-INTERNET 7/06/25-08/05	165.00*			5310	430600	345		101000
		Total for Vendor:	165.00							

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org Acct	Object	Proj	Cash Account
47699		2746 SPIRIT DOCUMENT SERVICES	126.00							
		071525 07/15/25 FIN-DISP CONFIDENTIAL RCRDS	42.00			1000	410500	390		101000
		071525 07/15/25 WTR-DISP CONFIDENTIAL RCRDS	42.00			5210	430500	390		101000
		071525 07/15/25 SWR-DISP CONFIDENTIAL RCRDS	42.00*			5310	430600	390		101000
		Total for Vendor:	126.00							
47715		3297 Staples, Inc	591.00							
		6036543623 07/08/25 PRK-TRASH LINERS (4)	93.08			1000	460400	224		101000
		6036543624 07/08/25 POOL-RECIEPT BOOK	21.56			1000	460445	210		101000
		6036611072 07/09/25 FAC-DISINFECTANT/TOWELS/TP	295.15			1000	411200	224		101000
		6036263962 07/02/25 FIN-COPY PAPER (3)	45.32			1000	410500	210		101000
		6036263962 07/02/25 WTR-COPY PAPER (3)	45.32			5210	430500	210		101000
		6036263962 07/02/25 SWR-COPY PAPER (3)	45.32			5310	430600	210		101000
		6036263963 07/02/25 FIN-LAMINATING POUCHES/WIP	15.08			1000	410500	210		101000
		6036263963 07/02/25 WTR-LAMINATING POUCHES/WIP	15.08			5210	430500	210		101000
		6036263963 07/02/25 SWR-LAMINATING POUCHES/WIP	15.09			5310	430600	210		101000
		Total for Vendor:	591.00							
47736		1653 SUPER 1 FOODS	29.41							
		3912373 07/01/25 PKS-SLIDE	5.96*			4010	460400	940		101000
		2362640 07/08/25 FD-LINT ROLLER	5.93			1000	420400	220		101000
		3105956 07/19/25 SWR-2 CASES WATER	17.52			5310	430600	222		101000
		Total for Vendor:	29.41							
47716		2699 THE MAIL ROOM, INC	286.26							
INVOICE # D125465 6/30/25-07/11/25										
		D125465 07/14/25 PD-MAIL SRVS 6/30/25-7/09/25	10.54			1000	420100	310		101000
		D125465 07/14/25 FIN-MAIL SRVS 6/30/25-7/09/25	27.18			1000	410500	310		101000
		D125465 07/14/25 WTR-MAIL SRVS 6/30/25-7/09/25	51.83			5210	430500	310		101000
		D125465 07/14/25 SWR-MAIL SRVS 6/30/25-7/09/25	51.83			5310	430600	310		101000
		D125465 07/14/25 CRT-MAIL SRVS 6/30/25-7/09/25	99.26			1000	410360	310		101000
		D125465 07/14/25 PNZ-MAIL SRVS 6/30/25-7/09/25	44.90			1000	411000	310		101000
		D125465 07/14/25 FD-MAIL SRVS 6/30/25-7/09/25	0.72			1000	420400	310		101000
		Total for Vendor:	286.26							

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund Org Acct	Object	Proj	Cash Account
47727		2969 THE RADAR SHOP INC.	91.00						
		26337 07/03/25 PD-RADAR UNITS RECERTIFIED	91.00			1000 420100	390		101000
		Total for Vendor:	91.00						
47735		1623 THE UPS STORE #4515	26.78						
		031770 07/07/25 PD-EVIDENCE SHIPPING	13.39			1000 420100	310		101000
		032164 07/21/25 PD-EVIDENCE SHIPPING	13.39			1000 420100	310		101000
		Total for Vendor:	26.78						
47704		3200 USABLUEBOOK	850.60						
		760016 07/08/25 SWR-TESTS / PIPETS	850.60			5310 430600	222		101000
		Total for Vendor:	850.60						
47719	E	1218 VERIZON WIRELESS - ELECTRONIC	1,598.64						
		6118427779 07/12/25 ADMIN- 6/13/25-7/12/25	34.90*			1000 410400	345		101000
		6118427779 07/12/25 FIN-6/13/25-7/12/25	34.90			1000 410500	345		101000
		6118427779 07/12/25 FD-6/13/25-7/12/25	140.47			1000 420400	345		101000
		6118427779 07/12/25 FAC-6/13/25-7/12/25	12.45			1000 411200	345		101000
		6118427779 07/12/25 STRS-6/13/25-7/12/25	112.01			2500 430200	345		101000
		6118427779 07/12/25 PD-6/13/25-7/12/25	868.91			1000 420100	345		101000
		6118427779 07/12/25 PRKS-6/13/25-7/12/25	49.78			1000 460400	345		101000
		6118427779 07/12/25 WTR-6/13/25-7/12/25	198.33			5210 430500	345		101000
		6118427779 07/12/25 SWR-6/13/25-7/12/25	97.11*			5310 430600	345		101000
		6118427779 07/12/25 CRT-6/13/25-7/12/25	49.78			1000 410360	345		101000
		Total for Vendor:	1,598.64						
47746		3325 VESSELS, FRANK	108.00						
MONTANA DRIVE SCHOOL 8/1/25-8/02/25									
		072825 07/28/25 FD-MT DRIVE SCHOOL TRAVEL EXP	108.00			1000 420400	380		101000
		Total for Vendor:	108.00						
47748		3327 VISION MARKETING PASSPORT SYSTEM	180.05						
		2152 07/23/25 FD-NAME TAGS	180.05			1000 420400	220		101000
		Total for Vendor:	180.05						

Item No.1.

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
47737		84 WESTERN BUILDING CENTER	399.53								
		1457694 07/03/25 PRK-SKATEPARK SIGN	76.80			1000	460400		220		101000
		1466895 07/10/25 PRK-TREATED 6X6 SLIDE	150.00*			4010	460400		940		101000
		1475762 07/15/25 FAC-MENS RESTROOM LIGHTS	32.28			1000	411200		240		101000
		1475383 07/15/25 FAC-MENS RESTROOM TOGGLE SWIT	4.99			1000	411200		240		101000
		1474575 07/15/25 STR-GATE VALVE	69.99			2500	430200		240		101000
		1476695 07/16/25 WTR-METER PARTS	54.04			5210	430500		220		101000
		1478389 07/16/25 WTR-HORINE WELL FASTENERS	0.84*			5210	430500		240		101000
		1478303 07/16/25 WTR-HORINE WELL FASTENERS	2.60*			5210	430500		240		101000
		1489045 07/23/25 FD-SILICONE	7.99			1000	420400		220		101000
		Total for Vendor:	399.53								

# of Claims 57 Total: 559,880.81 # of Vendors 52
Total Electronic Claims 2,770.84
Total Non-Electronic Claims 557109.97

The following Claims are non-routine and/or significant in nature:
1.Industrial Process Controls Inc: $33,900.00 - repair Horine Well. (Fund 5210)
2.Montana Municipal Interlocal: $78,607.00 - FY Insurance Premium 25/26. (Fund 1000, 5210, 5310)
3.Prospect Construction Inc: $385,523.18 - WWTP ARPA Grant. (Funds 5310)

The remaining Claims are routine in nature. If you have any questions, please do not hesitate to reach out.

Thank you,
Jessica Rice

For the Accounting Period: 7/25

Fund/Account	Amount
1000 GENERAL FUND	
101000 CASH/CASH EQUIVALENTS	73,807.17
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND	
101000 CASH/CASH EQUIVALENTS	564.90
2820 GAS TAX FUND	
101000 CASH/CASH EQUIVALENTS	1,375.00
4010 CAPITAL PROJECTS FUND - Parks	
101000 CASH/CASH EQUIVALENTS	155.96
5210 WATER ENTERPRISE FUND	
101000 CASH/CASH EQUIVALENTS	53,073.89
5310 SEWER ENTERPRISE FUND	
101000 CASH/CASH EQUIVALENTS	430,903.89
Total:	559,880.81

For the Accounting Period: 7 / 25

Council Meeting Date: August 4, 2025

Claims Submitted to Council:$ $559,880.81

Claims Denied/Withheld by Council Finance Committee:$_______________ Claim #'s:_________________

Prepared By: Jessica Rice, Finance Director

Jessica Rice

Approved by Eric Hanks, City Manager

Eric Hanks

City Council to Approve by motion on consent agenda

Total for Payroll Checks

	Employee	Employer	Amount
J001 HOURS (CLOTH ALLOW)	0.00		29,475.00
GROSS PAY	29,475.00	0.00	
NET PAY	27,187.54	0.00	
FIT	819.05	0.00	
MEDICARE	427.36	427.36	
SIT	280.00	0.00	
SOCIAL SECURITY	761.05	761.05	
FREEDOM BANK	2,268.91	0.00	
GLACIER BANK KA	2,752.45	0.00	
GLACIER BANK MS	946.59	0.00	
GLACIER BANK/CF	6,370.53	0.00	
GLACIER BANK/WF	646.59	0.00	
NAVY FEDERAL CR	980.60	0.00	
PARKSIDE CR U	3,166.62	0.00	
REGIONS BANK	1,175.98	0.00	
STOCKMAN BANK	946.59	0.00	
USAA FEDERAL	880.78	0.00	
WELLS FARGO	1,180.60	0.00	
WELLS FARGO, TX	1,087.98	0.00	
WFISH CR UNION	4,783.32	0.00	
FIT/SIT BASE	29,475.00	0.00	
MEDICARE BASE	29,475.00	0.00	
SOC SEC BASE	12,275.00	0.00	
Total		1,188.41	

Clothing allowance
8/22/25
$ 30,663.41
Barb Staaland

Total Payroll Expense (Gross Pay + Employer Contributions): 30,663.41

Check Summary

Payroll Checks Prev. Out.	$16,580.02
Payroll Checks Issued	$0.00
Payroll Checks Redeemed	$11,283.57
Payroll Checks Outstanding	$5,296.45
Electronic Checks	$30,663.41

Deductions Accrued		Carried Forward From Previous Month	Deduction Checks Issued	Difference	Liab Account
Social Security	1,522.10		1,522.10		212260
Medicare	854.72		854.72		212260
Unempl. Insur.	0.00	2,752.67		2,752.67	212210
Workers' Comp	0.00	15,094.18		15,094.18	212220
FIT	819.05		819.05		212260
SIT	280.00		280.00		212260
AFLAC-PRETAX	0.00				212230
Teamsters dues	0.00				212310
PERS/Police	0.00				212240
NATIONWIDE/CITY	0.00				212280

AFLAC-POSTTAX	0.00				212230
PERS/FURS	0.00				212275
MT ST FIRE ASSO	0.00				212315
HEALTHINS/PRE	0.00	76,058.10		76,058.10	212400
CITY OF COLUMBI	0.00				212450
FLEX ALLEGIANCE	0.00				212285
FOP	0.00				212335
MUTUAL OF OMAHA	0.00	573.80		573.80	212400
Total Ded.	3,475.87	94,478.75	3,475.87	94,478.75	

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

Total for Payroll Checks

	Employee	Employer	Amount
COMA HOURS (Comp Time Accumulated)	7.50		
COMP HOURS (Comp Time Used)	47.00		1,354.91
OVER HOURS (Overtime)	52.50		2,306.51
OVTD HOURS (STEP overtime)	20.00		1,006.05
PERS HOURS (Personal Time Used)	27.00		801.83
REG HOURS (Regular Time)	3,282.00		103,238.79
REG1 HOURS (Additional to regular)	1.00		236.04
SFTO HOURS (Shift Sup/FTO - $1.5/hour)	8.00		12.00
SHFN HOURS (Shift B)	348.00		696.00
SHFQ HOURS (OVT B)	7.00		21.00
SICK HOURS (Sick Time)	130.61		3,451.00
TRMS HOURS (Termination Sick Pay)	10.34		258.50
TRMV HOURS (Termination Vacation Pay)	12.61		315.25
VACA HOURS (Vacation Time Used)	235.86		6,857.76
GROSS PAY	120,555.64	0.00	
NET PAY	93,867.51	0.00	
NET PAY (CHECKS)	2,926.18		
NET PAY (DIRECT DEPOSIT)	90,941.33		
FIT	8,285.56	0.00	
MEDICARE	1,748.04	1,748.04	
MT ST FIRE ASSO	115.45	0.00	
P.E.R.S.	4,403.75	5,055.94	
PERS/FURS	1,235.42	1,658.00	
PERS/POLICE	3,218.39	5,153.01	
SIT	3,323.00	0.00	
SOCIAL SECURITY	4,358.52	4,358.52	
UNEMPL. INSUR.	0.00	663.02	
WORKERS' COMP	0.00	3,656.19	
CHARLES SCHWAB	2,147.34	0.00	
FIREFIGHTERS FC	198.33	0.00	
FIRST INTERSTAT	1,294.02	0.00	
FREEDOM BANK	4,101.70	0.00	
GLACIER BANK KA	7,909.01	0.00	
GLACIER BANK MS	3,422.78	0.00	
GLACIER BANK/CF	27,311.81	0.00	
GLACIER BANK/WF	2,447.78	0.00	
MORGAN STANLEY	4,469.97	0.00	
NAVY FEDERAL CR	2,298.61	0.00	
PARKSIDE CR U	15,663.76	0.00	
REGIONS BANK	2,267.33	0.00	
STOCKMAN BANK	1,556.61	0.00	
USAA FEDERAL	1,696.29	0.00	
WELLS FARGO	2,527.68	0.00	
WELLS FARGO, TX	1,911.66	0.00	
WFISH CR UNION	9,716.65	0.00	
FIT/SIT BASE	111,698.08	0.00	
MEDICARE BASE	120,555.64	0.00	
PERS BASE	103,469.55	0.00	

Aug. 29, 2025
Payroll
$221,056.75
Barb Staaland

SOC SEC BASE	70,298.71	0.00
UN BASE	120,555.64	0.00
WC BASE	119,451.45	0.00

Total 22,292.72

Total Payroll Expense (Gross Pay + Employer Contributions): 142,848.36

Check Summary

Payroll Checks Prev. Out.	$16,580.02
Payroll Checks Issued	$85,569.23
Payroll Checks Redeemed	$12,131.03
Payroll Checks Outstanding	$90,018.22
Electronic Checks	$135,487.52

Deductions Accrued		Carried Forward From Previous Month	Deduction Checks Issued	Difference	Liab Account
Social Security	8,717.04		8,717.04		212260
Medicare	3,496.08		3,496.08		212260
P.E.R.S.	9,459.69		9,459.69		212270
Unempl. Insur.	663.02	3,415.69		4,078.71	212210
Workers' Comp	3,656.19	18,750.37		22,406.56	212220
FIT	8,285.56		8,285.56		212260
SIT	3,323.00		3,323.00		212260
AFLAC-PRETAX	0.00				212230
NATIONWIDE/EMP	0.00				212280
Teamsters dues	0.00				212310
PERS/Police	8,371.40		8,371.40		212240
NATIONWIDE/CITY	0.00				212280
AFLAC-POSTTAX	0.00				212230
PERS/FURS	2,893.42		2,893.42		212275
MT ST FIRE ASSO	115.45		115.45		212315
HEALTHINS/PRE	0.00	76,058.10	81,953.80	-5,895.70	212400
CITY OF COLUMBI	0.00				212450
FLEX ALLEGIANCE	0.00				212285
FOP	0.00				212335
PERS RETIREE	0.00				212270
MUTUAL OF OMAHA	0.00	573.80	573.80		212400
Total Ded.	48,980.85	98,797.96	127,189.24	20,589.57	

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

CITY OF COLUMBIA FALLS
CITY COUNCIL REGULAR MEETING MINUTES
HELD AUGUST 18, 2025

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

ROLL CALL: Councilor King, Councilor Piper, Councilor Price, Councilor Robinson, Councilor Shepard and Mayor Barnhart. Absent: Councilor Lovering.

Also present: City Manager Hanks, City Clerk Staaland, City Attorney Breck, Finance Director Rice, Chief of Police Stephens and Assistant Fire Chief Ross.

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA: Councilor Robinson motioned to approve the agenda, seconded by Councilor Piper and the motion carried.

CONSENT AGENDA: Councilor Piper made motion to approve the consent agenda noting all claims appeared to be in order, seconded by Councilor Price and the motion carried.
Approval of Claims - August 18, 2025 - $312,147.55
Approval of Payroll Claims Final Pay - August 8, 2025 - $3,343.03
Approval of Payroll Claims - August 15, 2025 - $143,946.45
Approval of Regular Council Meeting Minutes - August 4, 2025
Accountant Job Description

CONSENT AGENDA:
Recommendation for Seth Swartzenberger is appointed as a probationary volunteer firefighter.
Assistant Fire Chief Ross said Mr. Swartzenberger's connection to the department is both unique and inspiring. On February 27, 2023, he was involved in a serious motor vehicle accident on Highway 2. Columbia Falls Fire Department personnel responded to the scene and extricated him from his vehicle. Now, Seth is considering pursuing firefighting as a career and has joined CFFD to gain valuable experience toward achieving that goal. Staff recommends approval.

Councilor King motioned to appoint Seth Swartzenberger as Probationary Volunteer Firefighter, seconded by Councilor Piper and the motion carried unanimously. City Clerk Staaland administered oath of office.

NOTICE OF PUBLIC HEARINGS/PUBLIC HEARINGS:
Preliminary Budget - Tax Levy and Calculations
City Manager Hanks presented the preliminary Fiscal Year 2026 budget and proposed tax levy. He explained that certified values from the Department of Revenue were used to calculate recommended mill levy rates: 108.55 mills for the General Fund, 1.84 for the Fire Relief Pension, and 38.05 for the Permissive Medical Levy, totaling 148.44 mills, or $1,607,884 in revenue. These figures reflect mandatory state reporting and are included in the council packet.

Taxable valuation decreased by 11.55 percent due to amended state tax rates, significantly reducing property tax burdens. Reporting illustrates the impact across homes valued at $100,000 to $1 million. Graphs provided in the packet show reduced tax bills compared with Fiscal Year 2025. The resort tax, implemented in 2022, now accounts for 27 percent of City revenues, with 25 percent dedicated to property tax relief. As a result, residents are paying less today in property taxes than they did in Fiscal Year 2022, while City operations remain adequately funded.

UNFINISHED BUSINESS:

Tamarack Meadows Update

City Manager Hanks updated Council on the Tamarack Meadows subdivision. The development proposal by Schellinger Construction, involved the creation of one hundred and three (103) residential lots with accompanying open space across a total of forty-seven (47) acres. This proposal closely mirrored a subdivision design that received preliminary plat approval in 2006. The City-County Planning Board and the Zoning Commission, after conducting public hearings, reviewed the application, adopted the staff report as findings of fact, and recommended approval of the preliminary plat to the City Council. Following due deliberation on January 3, 2023, and continued discussion on January 17, 2023, the City Council formally adopted the staff report as findings of fact and approved the subdivision plan. In June 2024, the City of Columbia Falls formally relinquished extraterritorial planning and zoning jurisdiction outside municipal boundaries pursuant to Senate Bill 382, thereby transferring full authority over to Flathead County. Consequently Tamarack Meadows Subdivision, including environmental and zoning concerns, rests solely with the Montana Department of Environmental Quality (DEQ) and Flathead County. Both DEQ and the Flathead County Conservation District have been apprised of citizen concerns and are actively assessing potential environmental impacts. All relevant documentation, including the environmental assessment and the stormwater drainage plan, remain publicly available on the City's official website within the agenda packets from the original public hearings.

Ann Halter, 315 Meadow Lake Dr. expressed concern regarding the transparency of the process, asserting that certain elements of the stormwater retention plan were not adequately presented to the public during the preliminary hearings. She emphasized that such omissions undermine the integrity of citizen participation.

Mayor Barnhart clarified that all relevant materials, including the retention pond plans, had been presented during the initial hearings and were available on the City's website. The Mayor reiterated that the Council has consistently endeavored to ensure transparency and accessibility of materials.

City Attorney Breck stated for the record that in his sixteen (16) years of attending Council meetings, the Council has consistently taken public comment seriously and has acted in good faith in all deliberations. He underscored that Council decisions have always been informed by public participation as required under law.

Scott Lockman, 30 Garnier Lane disputed that the stormwater plans were disclosed at prior hearings, citing noise, environmental damage, and disruption caused by ongoing construction. He and others described significant impacts to Garnier Creek, including sedimentation, destruction of forested areas, and increased noise levels from early morning construction activities.

Mayor Barnhart clarified that the Council did not withhold information from the public. The plat and stormwater drainage plan are posted on the City's website as part of the public packet. He noted the Council relies on experts for technical reviews, which are outside its jurisdiction.

Barnhart explained that while residents once provided input through the Council when the City and County shared authority, that responsibility shifted entirely to the County in June. He said the City has met its obligations, confirmed jurisdiction with County officials, and emphasized that nothing was withheld or intended to mislead the public.

Julie Mitchell, 20 Garnier Lane referenced Resolution 1891 and its attached conditions, specifically Condition 18, which required that the Garnier Creek buffer remain undeveloped in a natural state. Ms. Mitchell asserted that subsequent alterations to subdivision plans, including placement of stormwater retention ponds, contravened these conditions. She further noted that to her knowledge any modification of Condition 18 would require a new public hearing under Montana Code Annotated § 76-3-615.

City Attorney Breck responded that while the City Council established the original conditions during preliminary approval, ultimate authority for issuance of final plat now rests with Flathead County, which will ensure compliance with stated conditions before final approval is granted.

Paul Kruger 25 Garnier Lane highlighted conflicting interpretations between City and County planning authorities regarding responsibility for enforcement of Condition 18. Mr. Kruger presented correspondence suggesting that both entities had, at times, disclaimed jurisdiction. He urged resolution of this conflict, asserting that failure to preserve the buffer zone had directly harmed Garnier Creek.

Other residents echoed similar concerns, with one citizen testifying to the visible decline of the creek's ecological health, citing loss of fish and amphibian populations. Citizens appealed to the Council to advocate with DEQ and the Department of Natural Resources and Conservation (DNRC) on their behalf

Nancy Gresham, 224 Meadow Lake Dr. has concerns regarding increased traffic impacts on Meadow Lake Drive. Residents estimated that subdivision traffic could generate as many as nine hundred (900) additional vehicle trips per day, significantly affecting neighborhood character.

City Manager Hanks noted that traffic studies had been conducted and included in prior Planning Board and City Council agenda packets, all of which remain publicly accessible.

Members of the Council expressed empathy for citizen concerns while reiterating the legal limitations placed upon municipal authority following enactment of Senate Bill 382. Several Councilors acknowledged that while the subdivision was initially subject to City jurisdiction, subsequent statutory changes now place final authority with Flathead County and the State. Councilors encouraged residents to continue engaging directly with DEQ, DNRC, and County representatives to ensure their concerns are addressed.

Geotechnical Evaluation - 2nd Ave E Slope Stability Assessment

City Manager Hanks said on the Geotechnical evaluation update. The City Manager Hanks reported that geotechnical engineers recommended a comprehensive subsurface boring analysis at a cost of thirty-five thousand dollars ($35,000) to determine slope stability and groundwater impacts. The Montana Municipal Interlocal Authority (MMIA) advised that the City bears a duty to mitigate potential hazards once identified.

The Council discussed three courses of action: (1) monitoring the slope for changes without intervention, (2) undertaking non-engineered mitigation measures, or (3) proceeding with a full geotechnical engineering evaluation. Given liability concerns, the City staff recommended option three.

Councilor Price made motion to authorize the City Manager to execute the agreement for the Geotechnical Evaluation, seconded by Councilor Shepard with council voting as follows. Ayes: King, Piper, Price, Robinson, Shepard and Barnhart.

REPORTS / BUSINESS FROM MAYOR & COUNCIL

Councilor Piper noted that the Study Commission meeting would convene on September 11th.

Councilor Shepard reported ongoing efforts to secure land for a veterans' cemetery in northwest Montana, citing the significant veteran population within the region.

Further discussion was held regarding public parking near stop signs, annual operating costs of the municipal pool, and related matters of community interest.

Mayor Barnhart reiterated the Council's commitment to maintaining recreational facilities, including provision of a baseball field for youth sports following removal of the Railroad Street field.

The Mayor concluded by acknowledging the active participation of citizens who continue to attend and voice concerns. While reiterating the Council's limited jurisdiction in certain matters, he emphasized the importance of continued civic engagement and encouraged residents to bring their advocacy to Flathead County and State forums where authority now resides.

CITY MANAGER REPORT

City Manager Hanks announced that an open house will be held at City Hall on August 27 for the Downtown Parking and Sidewalk Project, which marks Phase 2 of the downtown improvements. Information is available on the city's website and flyer.

He expressed appreciation for Susan Nicosia, who remains under contract with the City, noting her instrumental role in assisting him, the Finance Director, and the entire Finance Department throughout the budget cycle.

The playground at Columbus Park is expected to open within the next few days, pending delivery of the safety chips. All other components are in place, and the community, especially children, is eagerly anticipating its opening.

Fire Chief Weeks and Public Works Director Bates are currently reviewing the City's new fire engine. The vehicle has received high praise and is scheduled for delivery in September.

At the Aquatic Center, more than 70 customer surveys have been submitted, highlighting staff professionalism, affordability, and quality swim programs. Areas for improvement include communication on pool status and scheduling. Plans are in place to enhance electronic updates next year. Survey responses also reinforced the need for facility modernization discussed in the budget process.

The Gateway to Glacier Safety and Mobility Project is advancing with a near-final design, including property adjustments on 13th Street and drainage considerations. The project is expected to go to bid in October, pending federal funding, with construction scheduled from March to November 2026. A December open house will allow residents to meet with city staff, engineers, and the contractor.

The Chamber of Commerce and Destination Marketing Office are conducting a survey through Discover Columbia Falls to gather community input on tourism and local priorities. Results will help guide upcoming city projects, including updates to the growth policy. Residents are encouraged to participate.

In response to Mayor Barnhart's inquiry, the school district has committed to funding sidewalks on its

property, as federal funds for the downtown project may only be used on City right-of-way.
Councilor Price also asked whether Church Women United, which funded the new playground equipment, had been notified of its installation.

OTHER REPORTS

Chief of Police Stephens reported on an August 7 pursuit of a suspected impaired driver that ended in a crash, foot chase, and arrest. The suspect is facing his eighth DUI, required Taser deployment and a physical arrest. Stephens noted the incident underscored the need for proper staffing to handle lengthy evidence processing and highlighted the importance of updated Taser equipment to reduce risks to officers and suspects.

MISCELLANEOUS

Correspondence

ADJOURN

Councilor King motioned to adjourn at 8:31PM, seconded by Councilor Piper

____
Mayor

____
City Clerk

City of Columbia Falls
FY26 Final Budget
September 2, 2025

COLUMBIA FALLS
MONTANA

Item No.5.

FISCAL YEAR 2026
TAX LEVY SCHEDULE

Assessed Valuation:	$	1,267,767,652
Tax Valuation:	$	10,831,914
1 Mill Yields (10):	**$**	**10,831.914**

(4)-(2) Carry-over	Fund No.		[1] Appropriation	[2] Resources Reserve	[3]=[1]+[2] Total Requirements	[4] Resources Available (Cash Plus receivables less current liabilities)	[5] Non-Tax Revenues	[6]=[4]+[5] Total Non-Tax Resources	[7]=[3]-[6] Property Tax Revenues	[8]=[6]+[7] Total Resources	[9]=[7]-[10] Mill Levy
523,714	1000	General	**5,463,440**	**1,093,030**	6,556,470	1,616,744	3,763,862	5,380,606	1,617,344	6,997,950	149.310
		Resort Tax offset						0	(441,480)	-441,480	-40.760
		Net General	**5,463,440**	**1,093,030**	**6,556,470**	**1,616,744**	**3,763,862**	**5,380,606**	**1,175,864**	**6,556,470**	**108.550**
0	7120	Fire Relief Pension	50,496	0	50,496	0	31,219	30,596	19,900	50,496	1.840
		SUBTOTAL --							**1,195,764**	See Mill Levy Limitations Schedule	**110.390**
	VOTED & SPECIAL LEVIES										
13,273	Permissive 2372	Permissive Medical Levy	429,493	4,100	433,593	17,373	4,100	21,473	**412,120**	433,593	**38.050**
	Permissive 2260	Emergency Disaster		26,053		25,053	1,000	26,053	**-**	26,053	**0.000**
	Permissive 2350	Local Govt Review	34,662	10,000	44,662	44,662	0	0	-	0	**0.000**
		SUBTOTAL --							**$ 412,120**	Special Mill Levies	**38.050**
		TOTAL -----------	**$ 5,978,091**	**$ 1,133,183**	**$ 7,085,221**	**$ 1,703,832**	**$ 3,800,181**	**$ 5,458,728**	**$ 1,607,884**	**$ 7,066,612**	**148.440**
	Last Year - FY25		$ 5,542,663	$ 1,108,029	$ 6,627,021	$ 1,608,736	$ 3,462,336	$ 5,071,072	1,579,620	$ 6,650,692	128.98
									TOTAL TAX		**TOTAL MILLS**

Item No.5.

COLUMBIA FALLS
MONTANA

NON-LEVIED FUNDS - SUMMARY SCHEDULE

Fiscal Year: 2026

Carry-over (#4-#2)	Fund No.	Fund Name	[1] Appropriation	[2] Resources Reserve	[3]=[1]+[2] Total Requirements	[4] Resources Available (Less Current Liabilities)		[5] Non-Tax Revenues	[6]=[4]+[5] Total Resources
-233,072	2100	Resort Tax	1,416,928	1,806,809	3,223,737	1,573,737		1,650,000	3,223,737
2,017,581	2310	Tax Increment District	2,134,000	1,648,835	3,782,835	3,666,416		116,419	3,782,835
71,538	2311	TEDD - Industrial Park	75,000	19,151	94,151	90,689		3,462	* 94,151
398,609	2312	TEDD - Columbia Rising	420,000	115,644	535,644	514,253		21,391	* 535,644
10,306	2394	Building Code Enforcement Program	188,106	140,871	328,977	151,177		177,800	* 328,977
21,051	2400	Special Lighting Districts	51,800	4,600	56,400	25,651		30,749	56,400
1,128	2500	Street Maintenance District	603,787	115,170	718,957	116,298		602,659	718,957
110,509	2700	Cedar Creek Trust	200,000	962,742	1,162,742	1,073,251		89,491	1,162,742
185,066	2820	Gas Tax	415,543	0	415,543	185,066		230,477	415,543
0	2917	Crime Victims Program	7,000	0	7,000	-		7,000	7,000
0	2940	CDBG-Home Program Grant	7,627	0	7,627	-		7,627	7,627
206,526	2959	EDA	206,526	0	206,526	206,526		0	206,526
464,751	2995	RAISE	5,762,551		5,762,551	464,751		5,297,800	5,762,551
0	3538	SID 38	24,493	1,403	25,896	1,403		24,493	25,896
-59,500	4000	C.I.P. Building Improvements	45,000	186,006	231,006	126,506		104,500	231,006
121,500	4010	C.I.P. Park Improvements/Equipment	475,000	182,576	657,576	304,076		353,500	657,576
43,000	4020	C.I.P. General Machinery & Equipment	245,000	293,684	538,684	336,684		202,000	538,684
268,000	4040	C.I.P. Street Construction	650,000	853,206	1,503,206	1,121,206		382,000	1,503,206
14,944	5210	Water ***Operating*** Fund (1)	987,219	1,362,644	2,349,863	1,377,588	*	972,275	2,349,863
-52,000	5211	Water Capital Expansion Fund		102,868	102,868	50,868	*	52,000	102,868
51,929	5310	Sewer ***Operating*** Fund (2)	2,277,772	2,149,215	4,426,987	2,201,144	**	2,225,843	4,426,987
605,065	5311	Sewer Capital Expansion Fund	715,065	591,340	1,306,405	1,196,405	**	110,000	1,306,405
		TOTAL	$ 16,908,417	$ 10,536,764	$ 27,445,181	$ 14,783,695		$ 12,661,486	$ 27,445,181

** Does not include FY26 Tax Revenue for TIF & TEDDs until all taxing districts set levies*

5210	Water Fund*		5310	Sewer Fund**	
	Water Fund Operating	$ 507,238		Sewer Fund Operating	$ 949,465
	Water Capital Projects (New)	$ 261,733		Sewer Capital Projects (New)	$ 313,893
				Sewer -Restricted Project (EDU increase)	$ 481,735
	Water Bond Debt Req'd Reserve	$ 21,863		Sewer Bond Debt Reserve	$ 36,424
	Water Depreciation Reserve	$ 586,754		Sewer Depreciation Reserve	$ 419,627
5211	Water Expansion Projects (New)	$ 50,868	5311	Sewer Expansion Projects (New)	$ 1,196,405
		$ 1,428,456			$ [illegible]549

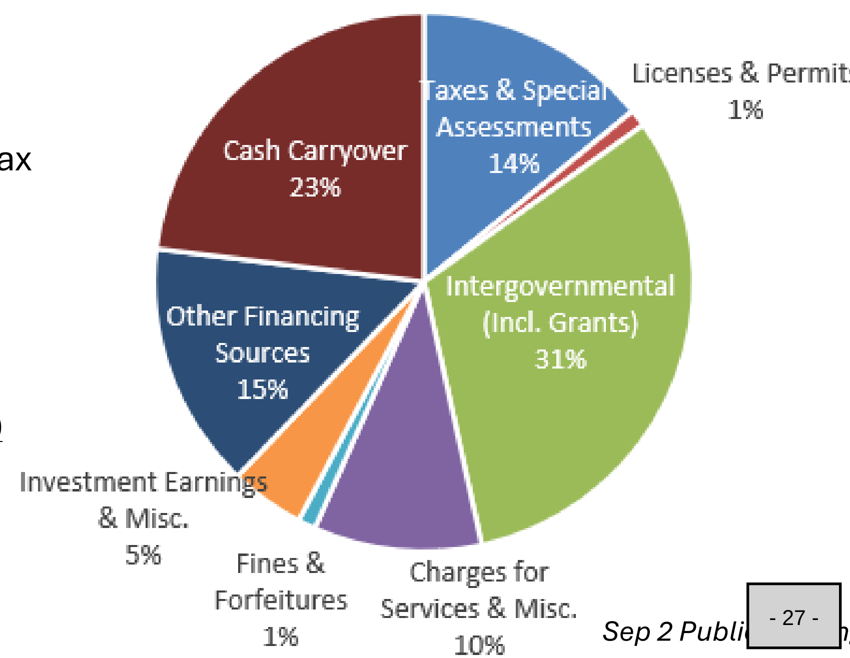
Revenue Analysis

	FY26	% Total	FY25	% Total	Change	% Change
Taxes & Special Assessments	$ 3,310,284	14%	$ 3,474,091	15%	$ (163,807)	-5%
Licenses & Permits	$ 244,750	1%	$ 191,700	1%	$ 53,050	28%
Intergovernmental (Incl. Grants)	$ 7,394,189	31%	$ 5,195,462	22%	$ 2,198,727	42%
Charges for Services & Misc.	$ 2,370,010	10%	$ 2,344,834	10%	$ 25,176	1%
Fines & Forfeitures	$ 248,800	1%	$ 213,900	1%	$ 34,900	16%
Investment Earnings & Misc.	$ 1,051,385	4%	$ 1,025,835	4%	$ 25,550	2%
Other Financing Sources	$ 3,477,510	15%	$ 5,321,193	22%	$ (1,843,683)	-35%
Cash Carryover	$ 5,417,580	23%	$ 6,097,696	26%	$ (680,116)	-11%
Total	**$ 23,514,508**	**100%**	**$ 23,864,711**	**100%**	**$ (350,203)**	**-1%**

- Property Tax
  - **$1,607,884** after $441,480 Resort Tax Offset
    - **6.8%** of City's total budgeted revenue
  - TIF & TEDD District revenue are not budgeted until all tax district levies are set.
    - FY25 TIF Actual = $1,366,029
    - FY25 TEDDs Actual = $144,844

- Intergovernmental Grants
  - RAISE Federal – Gateway to Glacier Project **$5,297,800**
    - 60% of the remaining federal grant funds

- Charges for Services
  - $**2,047,400** Water and Sewer Services



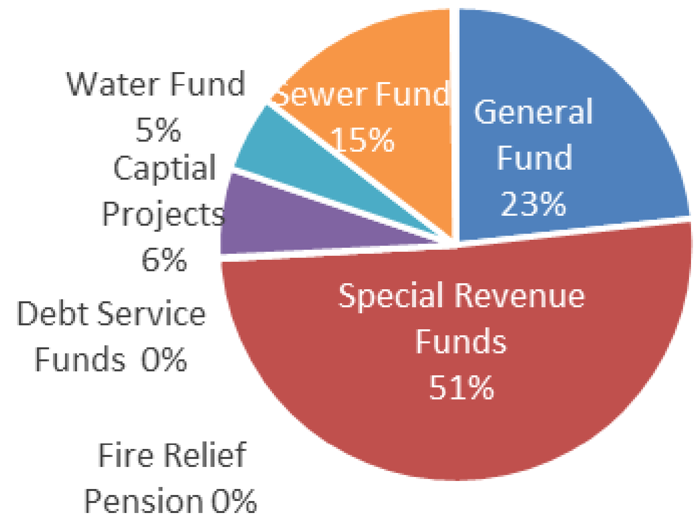
COLUMBIA FALLS
MONTANA

Expenditure Analysis

Item No.5.

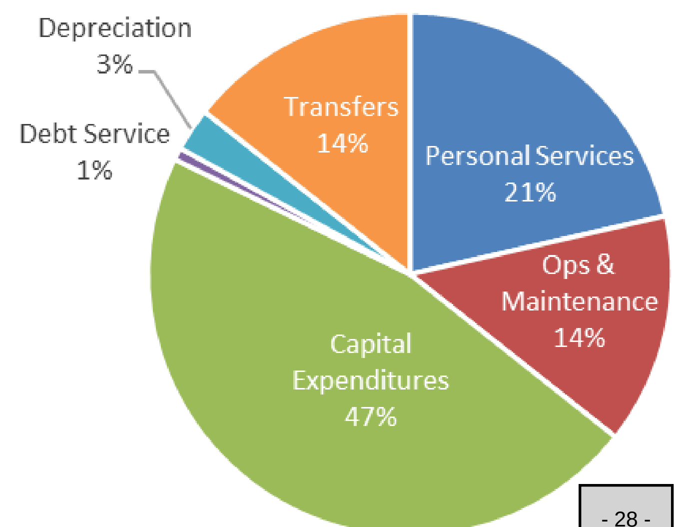
Expenditure by Fund

	FY26	FY25	Change
General Fund	$ 5,463,440	$ 5,097,864	$ 365,576
Special Revenue Fund	$ 11,953,023	$ 7,060,223	$ 4,892,800
Debt Service Funds	$ 24,493	$ 34,799	$ (10,306)
Capital Project Funds	$ 1,415,000	$ 2,068,173	$ (653,173)
Water Fund	$ 1,215,219	$ 1,537,994	$ (322,775)
Sewer Fund	$ 3,392,837	$ 7,998,031	$ (4,605,194)
Fire Relief Pension	$ 50,496	$ 67,627	$ (17,131)
Total	**$ 23,514,508**	**$23,864,711**	**$ (350,203)**



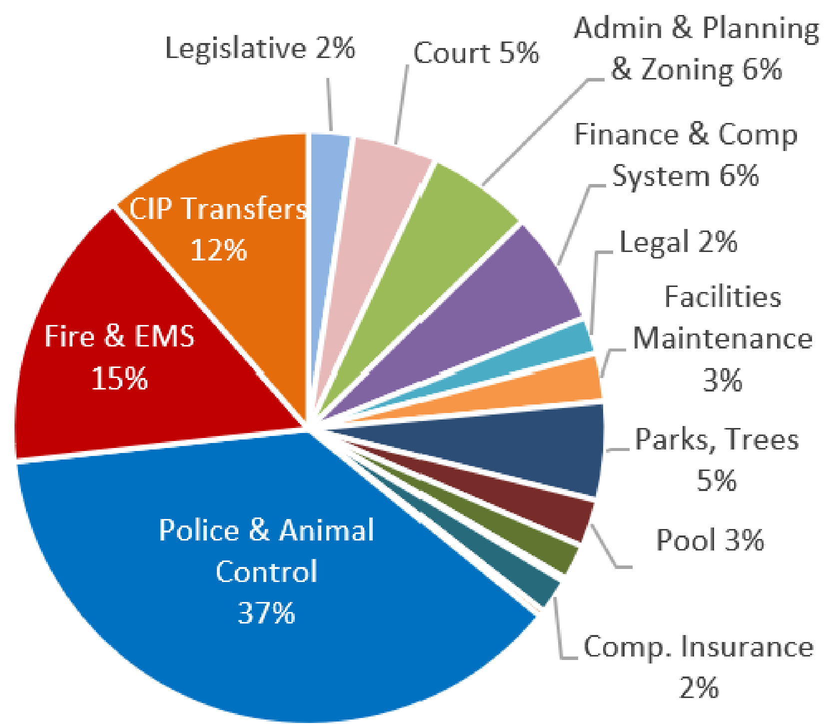
Expenditure by Function

	FY2026	% Total	FY2025	Change
Personal Services	$ 5,037,470	21%	$ 4,792,565	$ 244,905
Ops & Maintenance	$ 3,347,396	14%	$ 2,922,367	$ 425,029
Capital Expenditures	$ 10,950,561	47%	$10,684,183	$ 266,378
Debt Service	$ 176,968	1%	$ 174,403	$ 2,565
Depreciation	$ 628,000	3%	$ 720,000	$ (92,000)
Transfers	$ 3,374,113	14%	$ 4,571,193	$(1,197,080)
Total	**$ 23,514,508**	**100%**	**$23,864,711**	**$ (350,203)**



General Fund Expenditure by Dept/Service

Department/Service	FY26	FY25	Change
Legislative	$ 133,546	$ 100,204	$33,342
Court	$ 248,176	$ 236,478	$11,698
Admin & Planning & Zoning	$ 313,660	$ 257,074	$56,586
Finance & Comp System	$ 338,673	$ 320,380	$18,293
Legal	$ 109,606	$ 105,641	$3,965
Facilities Maintenance	$ 138,845	$ 158,270	-$19,425
Police & Animal Control	$ 2,039,506	$ 1,928,009	$111,497
Fire & EMS	$ 835,385	$ 701,769	$133,616
Parks, Trees	$ 293,825	$ 343,271	-$49,446
Pool	$ 141,470	$ 145,200	-$3,730
Comp. Insurance	$ 110,439	$ 108,529	$1,910
Streets/Sidewalks	$ 11,000	$ 21,000	-$10,000
Misc *(Dam, Transit, Term Costs, Assessments)*	$ 104,309	$ 90,028	$14,281
Debt payments	$ 20,000	$ 20,000	$0
Transfers to CIP	$ 625,000	$ 564,000	$61,000
Total	**$ 5,463,440**	**$ 5,099,853**	**$363,587**



Fund 4000 Building Improvements

		Item	Source of Funds	FY26	FY27	FY28	FY29	FY30	Future	Notes
Total Resources (includes)	$ 231,006	Court Room Modernizaiton	General Fund	$ 15,000	$ 80,000					FY26 HVAC; FY27 lighting, flooring, furniture
Transfers In - GF	$ 100,000	City Hall Modernization	General Fund		$ 100,000	$ 40,000				FY26 Exterior Paint; FY27 Bathrooms, Hall Floor; FY28 Admin Spaces
Transfers In - Projects	$ -	Street Shop Modernization	General Fund	$ 20,000	$ 20,000					FY26/27 Insulation and Roof
Investment Earnings	$ 4,500									
FY Projected Expenditures	$ 35,000									
Contingency	$ 10,000									
FY26 Closeout Projection	$ 186,006									
		Buildings Totals		$ 35,000	$ 200,000	$ 40,000	$ -	$ -	$ -	

COLUMBIA FALLS
MONTANA

Item No.5.

Fund 4010 Parks Improvements

		Item	Source of Funds	FY26	FY27	FY28	FY29	FY30	Future	Notes
Total Resources (includes)	*$ 657,576*	River's Edge Fishing Pond Pier	Resort Tax, Grants, Donations	$ 141,000						Transfers do not include other funding and only $100K Resort Tax
Restricted (Pit to Park)	$ 30,900	Aquatic Center Boiler	Resort Tax	$ 135,000						Stainless steel boiler to extend life, reduce utilities & maintenance
Transfers In - GF	$ 75,000	Aquatic Center Splash Pad Sprinklers	Resort Tax	$ 35,000						Replace existing 25 year old fixtures
Transfers In - Projects	$ 270,000	Aquatic Center Facility Modernization	General Fund	$ 22,000						Interior and Floor Painting; Boiler House Paint and Repair
Investment Earnings	$ 7,500	Aquatic Center Pool Vacuum	General Fund	$ 8,500						Robitic vacuum; reduce labor costs and water loss
FY Projected Expenditures	$ 381,500	Columbus Park West Parking Lot	General Fund	$ 30,000						Additional parking lot at Columbus Park
Contingency	$ 93,500	Pit to Park Development	Restricted Cash, Grants, Donations						$ 150,000	$150K ($20-30K fencing; $40-50K parking lot); $30,900 restricted cash
FY26 Closeout Projection	$ 182,576	Single Park Bathrooms	General Fund						$ 40,000	$40k per; informed by future Parks Master Plan
		Parks and Commons Irrigation	General Fund						$ 10,000	$10k per; informed by future Parks Master Plan
Not Included in Funding Projections		*Horine T-Ball Field (as needed)*	*General Fund*	*$ 10,000*						*In coordination with SD6 and Baseball Associaiton*
Targeted Grant & Donations - Fishing Pier	$40,000 - $60,000	Parks Total		$ 381,500	$ -	$ -	$ -	$ -	$ 200,000	

Fund 4020 Machinery & Equipment

Total Resources (includes)	*$*	*438,684*
Restricted (Fire Dept)	$	60,942
Transfers In - GF	$	-
Transfers In - Projects	$	90,000
Investment Earnings	$	12,000
FY Projected Expenditures	$	189,000
Contingency	$	56,000
FY26 Closeout Projection	$	193,684

Item	Source of Funds	FY26	FY27	FY28	FY29	FY30	Future	Notes
Police Car (Annual - 6 yr life rotation)	Resort Tax	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	
Fire Command Vehicle/Utility	Resort Tax / Rural Fire		$ 135,000					50% split with CF Rural
Fire Mobile Radio Purchase	Restricted Cash	$ 49,000						
Streets F650 (5 yd Dump Truck)	General Fund				$ 130,000			Current model 2011
Streets F650 (5 yd Dump Truck)	General Fund						$ 130,000	Current model 2000
Streets F350	General Fund		$ 90,000					Current model 2008
Streets Front End Loader	General Fund			$ 165,000				Current model 2006
Backhoe	General Fund					$ 125,000		Current model 2007
Parks F150	General Fund	$ 50,000						Current model 2006
Ford Tractor - Mower								Current model 1988
Machinery & Equipment Total		$ 189,000	$ 315,000	$ 255,000	$ 220,000		$ 220,000	

Fund 4040 Street Construction

		Item	Source of Funds	FY26	FY27	FY28	FY29	FY30	Future	Notes
Total Resources (includes)	*$ 1,403,206*	*Glacier to Gateway (65% for Streets / 35% Water)	RAISE Federal, City Match	$ 3,250,000	$ 3,250,000					Funded through RAISE
Restricted (RR St Sidewalk)	$ 149,923	*Downtown Sidewalks and Parking Phase 2	TIF District	$ 1,100,000						Funded through TIF 2310
Transfers In - GF	$ 250,000	*City Hall Parking Lot and Alley	TIF District	$ 150,000						Funded through TIF 2310
Transfers In - Projects	$ -	*12th Ave & RR - EDA Grant Match	EDA Grant, City Match	$ 205,000						Funded through EDA 2959
Investment Earnings	$ 32,000	RR Street Sidewalk - TA Grant Match	TA Grant, City Match	$ 150,000						City Share-$213,873; Balance-$149,923
FY Projected Expenditures	$ 150,000	Street Priority Plan (iWorq)				$ 500,000		$ 500,000		Major streets projects in even years
Contingency	$ 25,000									
FY26 Closeout Projection	$ 1,228,206									
**Fund 4040 Summary does not include accounting of RAISE, EDA, TIF, and EDA funded projects*		Street Construction Total		$ 4,855,000	$ 3,250,000	$ 500,000	$ -	$ 500,000	$ -	

COLUMBIA FALLS
MONTANA

Tax Mill Levy

• Total Market Value	$1,267,797,652
• Total Taxable Value	$14,221,799
• Taxable Value of New Property	$63,440
• Taxable Value per Mill	$10,768
• *Recommended Mill Levy – General*	*108.55*
• *Recommended Mill Levy – Fire Relief*	*1.84*
• Permissive Medical Levy	38.05
• **Total Recommended Mill Levy**	**148.44**
• **Tax Revenue Actually Assessed**	**$1,607,884**

MONTANA DEPARTMENT OF REVENUE

MONTANA
Form AB-72T
Rev. 6-25

2025 Certified Taxable Valuation Information
(15-10-202, MCA)
Flathead County
CITY OF COLUMBIA FALLS

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

1. 2025 Total Market Value[1]	$	1,267,797,652
2. 2025 Total Taxable Value[2]	$	14,221,799
3. 2025 Taxable Value of Newly Taxable Property	$	63,440
4. 2025 Taxable Value less Incremental Taxable Value[3]	$	10,831,914
5. 2025 Taxable Value of Net and Gross Proceeds[4] (Class 1 and Class 2)	$	-
6. 2025 Tax Loss from HB212	$	-

7. TIF Districts

Tax Increment District Name	Current Taxable Value[2]	Base Taxable Value	Incremental Value
COLUMBIA RISING	714,586	249,028	465,558
COLUMBIA FALLS URD (A	4,843,843	1,986,191	2,857,662 ^
COLUMIBA FALLS INDUS	128,700	62,035	66,665

^ Increment based on the percentage of overall increment for the TIFD

Total Incremental Value $ 3,389,885

Preparer Holly Dale Date 7/31/2025

[1]Market value does not include class 1 and class 2 value
[2]Taxable value is calculated after abatements have been applied
[3]This value is the taxable value less total incremental value of all tax increment financing districts
[4]The taxable value of class 1 and class 2 is included in the taxable value totals

Determination of Tax Revenue and Mill Levy Limitations
Section 15-10-420, MCA
Aggregate of all Funds

Item No.5.

FYE June 30, 2026
Entity Name: City of Columbia Falls

Reference Line		Enter amounts in yellow cells	Auto-Calculation (if completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue ACTUALLY assessed in the prior year (from Prior Year's form Line 17)	$ 1,189,182	$ 1,189,182
(2)	Add: Current year inflation adjustment @ 2.11%		$ 25,092
(3)	Subtract: Ad valorem tax revenue ACTUALLY assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)		$ -
(4) = (1) + (2) + (3)	Adjusted ad valorem tax revenue		$ 1,214,274
	ENTERING TAXABLE VALUES		
(5)	Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2	$ 14,221,799	$ 14,221,799
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue *Certified Taxable Valuation Information* form, line # 7 (enter as negative)	$ (3,389,885)	$ (3,389,885)
(7) = (5) + (6)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		$ 10,831,914
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)	$ (63,440)	$ (63,440)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 5 (enter as negative)		$ -
(10)) + (8) + (9)	Adjusted Taxable value per mill		$ 10,768,474
(11) (4) / (10)	CURRENT YEAR calculated mill levy		112.76
(12) (7) x (11)	CURRENT YEAR calculated ad valorem tax revenue		$ 1,221,407
	CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT		
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	38.39	38.39
(14) 11) + (13)	Total current year authorized mill levy, including Prior Years' carry forward mills		151.15
(15) 7) x (14)	Total current year authorized ad valorem tax revenue assessment		$ 1,637,244
	CURRENT YEAR ACTUALLY LEVIED/ASSESSED		
(16)	Enter number of mills actually levied in current year (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.)	110.39	110.39
(17) 7) x (16)	Total ad valorem tax revenue actually assessed in current year		$ 1,195,735
	RECAPITULATION OF ACTUAL:		
(18) 10) x (16)	Ad valorem tax revenue actually assessed		$ 1,188,732
(19)	Ad valorem tax revenue actually assessed for newly taxable property		$ 7,003
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		$ -
(21) + (19) + (20)	Total ad valorem tax revenue actually assessed in current year		$ 1,195,735
(22) 14) - (16)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		76

Aug 18 Public Hearing

COLUMBIA FALLS
MONTANA

Tax Mill Levy

Item No.5.

- Taxable valuation **decreased 11.55%** as result of the amended tax rates for 2025
- Residential Graduated Property Tax Rate (assessed DOR market value, not real estate value)
  - **0.76%** - First $400,000
  - **1.10%** - $400,000 - $1.5 million
  - **2.20%** - Greater than $1.5 million

  Historic Tax Rate – 1.35%
- Multifamily rental dwellings with market value greater than $2 million
  - **1.89%** maximum graduated rate
- Commercial and Industrial Properties:
  - **1.4%** on first $400,000 and **1.89%** on value greater than $400,000

Fiscal Year 2026 City Tax Levy

Property Value	$100,000	$300,000	$600,000	$1,000,000
Tax Rate(s) (1st $400K)	0.76%	0.76%	0.76%	0.76%
(>$400K)	-----	-----	1.10%	1.10%
Taxable Valuation	760	2,280	5,240	9,640
FY26 City Levy	148.44	148.44	148.44	148.44
FY26 City Taxes	$ 112.81	$ 338.44	$ 777.82	$ 1,430.96

Fiscal Year 2025 City Tax Levy

Property Value	$100,000	$300,000	$600,000	$1,000,000
Tax Rate(s)	1.35%	1.35%	1.35%	1.35%
Taxable Valuation	1,350	4,050	8,100	13,500
FY25 City Mill Levy	128.98	128.98	128.98	128.98
FY25 City Taxes	$ 174.12	$ 522.37	$ 1,044.74	$ 1,741.23
FY25 to FY26 City Tax Reduction	$ (61.31)	$ (183.93)	$ (266.91)	$ (310.27)

Aug 18 Public Hearing

FY26 Resort Tax Impact to Property Taxes

General Fund	Property Taxes	Resort Taxes	Total Taxes	Change Year-Year $$$	%
FY26	**$ 1,175,835**	**$ 441,480**	**$ 1,617,315**	**$ 92,723**	**6%**
% of total tax revenue	73%	27%			
FY25	$ 1,152,807	$ 371,785	$ 1,524,592*	$ (31,003)*	-2%*
% of total tax revenue	76%	24%			
FY24	$ 707,669	$ 847,926	$ 1,555,595	$ 89,732	6%
% of total tax revenue	45%	55%			
FY23 -1st year resort tax	$ 1,329,428	$ 136,435	$ 1,465,863	$ 109,812	8%
% of total tax revenue	91%	9%			
FY22	$ 1,356,051		$ 1,356,051		

- Resort Tax collections began in FY22/October 2021 and first Tax Reduction in FY23
- City of Columbia Falls' Property Taxes are **$180,216** less than FY22 (pre-resort tax)
- Over the last four years, the Resort Tax has contributed to **$1.8M in tax reductions** while also funding additional Police/Fire equipment and personnel and other infrastructure projects.

**Note: FY25 maximum mill calculation left 8.03 mills unaccounted*

TAXABLE VALUATION/MILL LEVY

HISTORY AND ANALYSIS

Item No.5.

Fiscal Year	Taxable Valuation	Increase (Decrease) From Prior Year	Previous Year Levy	Current Year Authorized Levy	Floated Mill - Up-(Down)	Current Year Actual Levy	Carry Forward Mills Available	Permissive Mills Other/ Voted Levy	Permissive Mills Med. Levy	Total Mills
98-99***	4,718,500		97.867	97.972						97.972
99-00	4,812,931	2.00%	97.972	103.774	5.802	103.777	(0.003)	16.600		120.377
00-01	4,119,153	-14.41%	103.774	134.260	30.486	119.465	14.795	14.798		134.263
01-02	4,108,543	-0.26%	134.260	129.960	(4.300)	123.686	6.274	10.577		134.263
02-03	4,128,276	0.48%	129.960	135.440	5.480	135.426	0.014	11.349	5.037	151.812
03-04	4,297,479	4.10%	135.440	139.790	4.350	136.607	3.183	15.813	7.929	160.348
04-05	4,870,116	13.32%	139.790	133.530	(6.260)	133.529	0.001	12.775	10.084	156.388
05-06	4,856,782	-0.27%	133.530	148.870	15.340	148.874	(0.004)	12.251	13.157	174.282
06-07	5,189,818	6.86%	148.870	149.910	1.040	149.910	0.000	12.548	19.345	181.803
07-08	5,507,947	6.13%	149.910	152.290	2.380	152.289	0.001	18.843	18.228	189.360
08-09	5,732,539	4.08%	152.290	154.440	2.150	154.440	0.000	23.447	21.905	199.792
09-10	5,850,970	2.07%	154.440	163.255	8.815	163.255	0.000	23.753	20.450	207.458
10-11	6,034,384	3.13%	163.255	166.790	3.535	166.788	0.002	23.071	17.466	207.325
11-12	6,183,419	2.47%	166.790	155.158	(11.632)	155.158	0.000	23.116	15.483	193.757
12-13	6,498,236	5.09%	155.158	157.157	1.999	157.157	0.000	22.456	13.871	193.484
13-14	6,669,524	2.64%	157.157	158.312	1.155	158.312	0.000	21.481	12.082	191.875
14-15	6,697,343	0.42%	158.312	157.450	(0.862)	157.439	0.011	22.942	18.109	198.490
15-16	6,051,712	-9.64%	157.450	179.590	22.140	175.404	4.186	23.604	22.509	221.517
16-17	6,411,624	5.95%	179.590	178.083	(1.507)	182.083	(4.000)	23.457	19.463	225.003
17-18	6,946,439	8.34%	170.083	180.460	**10.377**	176.500	3.960	21.358	18.491	216.349
18-19	6,834,299	-1.61%	180.460	185.890	5.430	189.850	(3.960)	19.158	17.962	226.970
19-20	7,482,213	9.48%	185.890	178.380	(7.510)	178.380	0.000	11.634	22.831	212.845
20-21	7,694,963	2.84%	178.380	181.290	2.910	181.290	0.000	11.294	29.592	222.176
21-22	8,891,315	15.55%	181.290	164.410	(16.880)	157.854	6.556	8.574	25.319	191.747
22-23	8,969,364	0.88%	164.410	168.300	3.890	153.130	15.170	0.000	27.880	181.010
23-24	12,029,377	34.12%	168.300	132.950	(35.350)	62.460	70.490	2.000	25.900	90.360
24-25	12,246,983	1.81%	132.950	135.490	2.540	97.100	38.390	4.080	27.800	128.9[illegible]
25-26	**10,831,914**	**-11.55%**	**135.490**	**151.140**	**15.650**	**110.390**	**40.750**	**0.000**	**38.050**	**148.440**

COLUMBIA FALLS
MONTANA

Water Enterprise Fund – 5210
Water Capital Expansio[illegible]1

Background:

- Columbia Falls maintains a low cost, high quality Municipal Water System that is **untreated** and **sourced from three deep groundwater wells**. City water supply does not require treatment to meet Safe Drinking Water Act Standards. City does not add chlorine or fluoride to the water system.

- Aging infrastructure includes a water storage tank and the associated single water transmission main from the tank to the City. An additional storage tank and transmission main will be required within the next decade **(>$8M).**

- City has historic water loss challenges; difficult to locate due to high soil absorption rate.

- Columbia Falls Water Rate is **among the lowest rate in the State**
  - Costs of service delivery, maintenance, and modernization exceeds the current revenue rate model.
  - Current water rates set in 2018 which included a modest rate increase with no incremental growth.
  - Base Rate is based on meter size (3/4" $10.50; 1" $21.00; 2" $73.50.....12" $2,688)
  - Usage Rate begins at $1/1,000 gal to $1.77/1,000 gallons

Current Water Enterprise Fund Balance:

5210	101000	Cash/Cash Equivalents	$492,017.07
5210	102222	Bond Reserve 2005	$35,308.00
5210	102223	Bond Reserve 2020	$21,863.00
5210	102230	Surplus Capital	$261,733.25
5210	102240	Replacement and Depreciation	$586,754.00
5211	102230	Capital Expansion Surplus Capital	$58,868.41

COLUMBIA FALLS
MONTANA

Water Enterprise Fund – 5210
Water Capital Expansio[illegible]1

Item No.5.

Priorities & Significant Projects:

- FY26 Rate Adjustment – Last adjustment was in 2018 and the costs of service delivery, maintenance, and modernization exceeds the current revenue rate model
  - Contracting a formal FY26 Water Rate Study to inform rate-level discussions.

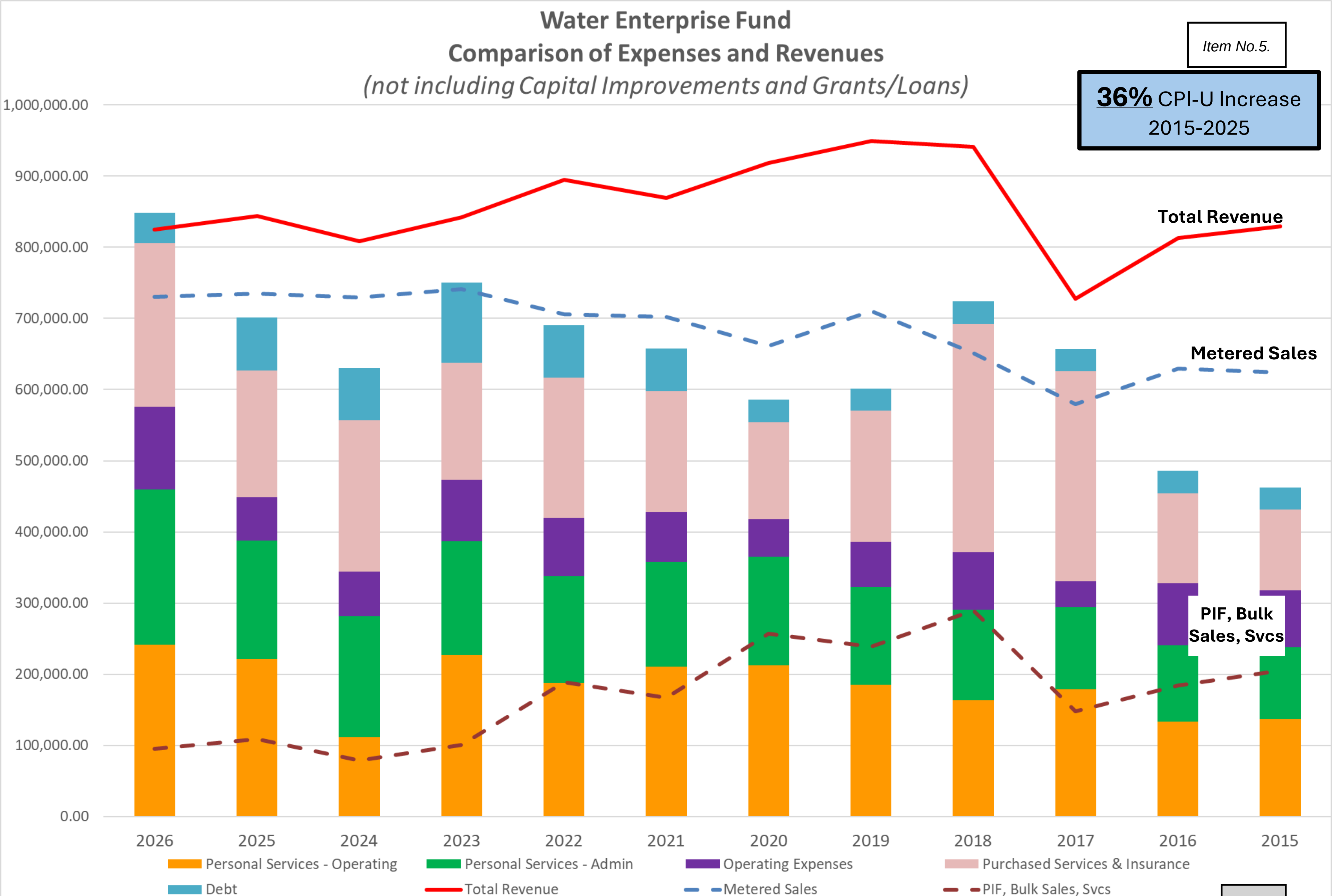
- Water Preliminary Engineering Report – Analyze current infrastructure, model system capacities, and identify future projects to ensure the City's infrastructure maintains sufficient capacity, resiliency, and redundancy to continue to provide safe and affordable drinking water to current residents and areas of potential growth.

- Gateway to Glacier Project: **New water mains installed on 4^{th} Ave W, 7^{th} St W, and 13^{th} W**
  - $400,000 transferred from 5211/Water Capital Expansion for City match

- 4^{th} Ave Water Main: Replace water main North of Gateway to Glacier project to curve along Railroad St.
  - Project development and proposed funding – In Work

Acct/Obj	Highlighted Budget Items	FY26
430500/354	Rate Study	$30,565
430500/354	Water System PER in support of MLUPA	$120,000
430500/240 & 399	**Horine Well Variable Frequency Drive and Motor Repair**	**[illegible]00**

Aug 4 Public Hearing


Water Enterprise Fund
Comparison of Expenses and Revenues
(not including Capital Improvements and Grants/Loans)
Item No.5.
36% CPI-U Increase 2015-2025
Total Revenue
Metered Sales
PIF, Bulk Sales, Svcs
1,000,000.00
900,000.00
800,000.00
700,000.00
600,000.00
500,000.00
400,000.00
300,000.00
200,000.00
100,000.00
0.00
2026
2025
2024
2023
2022
2021
2020
2019
2018
2017
2016
2015
Personal Services - Operating
Personal Services - Admin
Operating Expenses
Purchased Services & Insurance
Debt
Total Revenue
Metered Sales
PIF, Bulk Sales, Svcs

COLUMBIA FALLS
MONTANA

Sewer Enterprise Fund – 5310
Sewer Capital Expansio 1

Item No.5.

Background – Opportunities – Challenges:

- WWTP discharges into the Flathead River – most stringent compliance with state discharge permit.

- 2018 Preliminary Engineering Report (PER) recommended improvements and expansion of the WWTP
    - Only 1 of 5 recommended projects were financially feasible
    - Installation of a bioreactor and ongoing expansion increases plant capacity
    - Phase II of the WWTP Expansion Project completion projected in Fall 2025.
        - Funded by **$2.88M** ARPA Grant; **$1.4M** SLFRF Grant; **$750K** in State Revolving Funds Loan/Grants

- County Landfill FY25 increased rates for WWTP Biosolid Disposal

- Columbia Falls Sewer Rate is **among the lowest rates in the State**; last rate adjustment was 2018.
    - Base Rate $8.85/month for residential and applied to commercial, government and industrial users based on an annual equivalent usage. Sewer usage rate is billed at $5 per 1,000 gallons.

Current Sewer Enterprise Fund Balance:

5310	101000	Cash/Cash Equivalents	$619,722
5310	102225	Bond Reserve 2009	$24,467
5310	102226	Bond Reserve 2025	$11,957
5310	102230	Surplus Capital	$313,893
5310	102235	Restricted WWTP	$481,734
5310	102240	Replacement and Depreciation	$586,754
5311	102230	Capital Expansion Surplus Capital	$1,298,501

COLUMBIA FALLS
MONTANA

Sewer Enterprise Fund – 5310
Sewer Capital Expansio[illegible]1

Item No.5.

Key Projects – Staff Priorities :

- WWTP Bioreactor Project – **$5M**
  - Scheduled for completion in September 2025

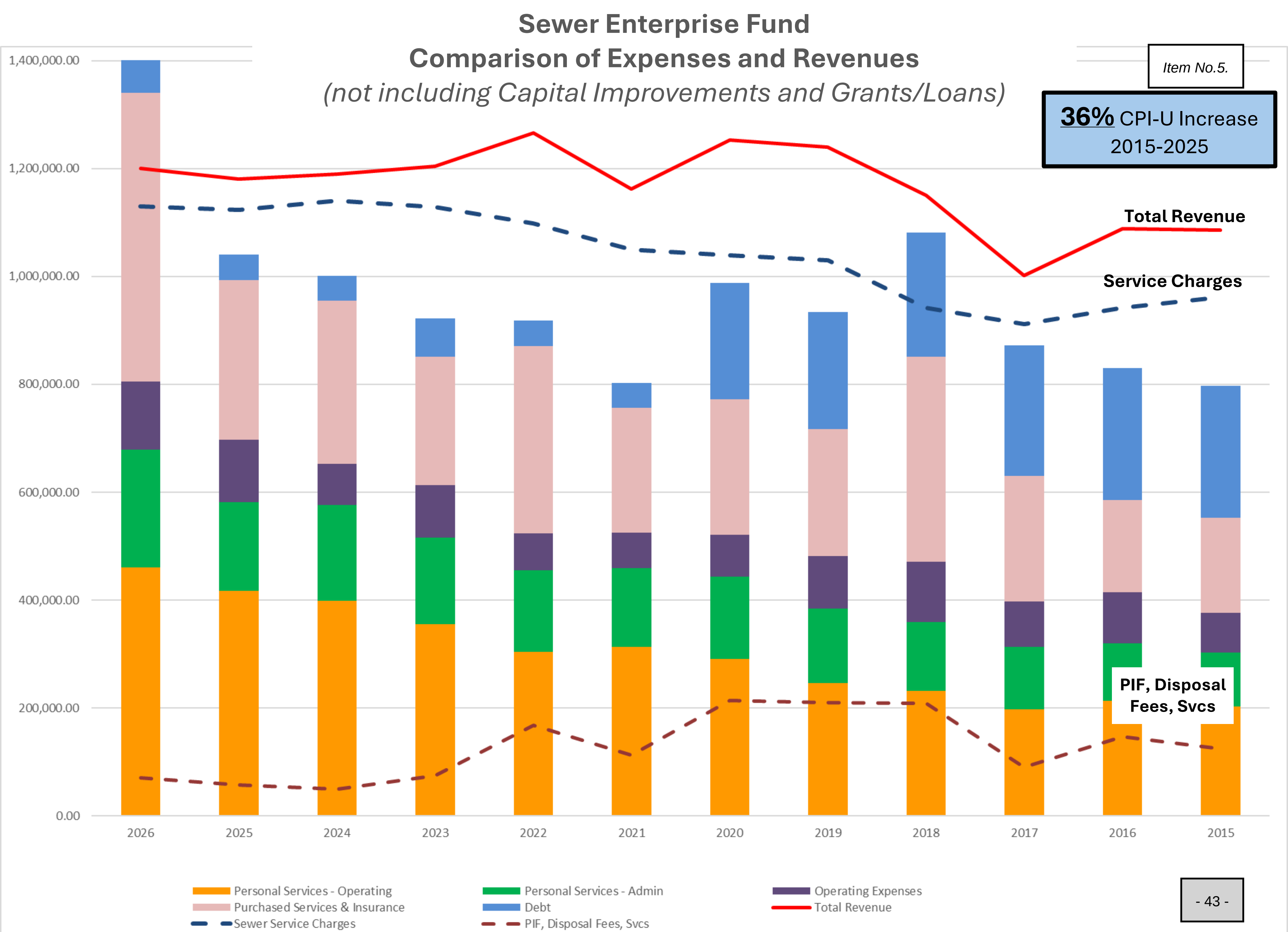
- Recommend a FY26 Rate Adjustment. Last rate adjustment was in 2018 and the costs of service delivery, maintenance, and modernization exceeds the current revenue rate model; remains among lowest in the state.
  - Revenue from Sewer Service Charges:
    - 2022/$1.10M 2023/$1.13M 2024/$1.11M **2025/$1.12M**

- Sewer Preliminary Engineering Report – Analyze current infrastructure, model system capacities, and identify future projects to ensure the City's infrastructure has sufficient capacity in areas of potential growth while maintaining high standards of safety and environmental compliance.

- County Landfill Policy and Rate Changes
  - FY25 increased rates for WWTP Biosolid Disposal – *3% increase each year for next 5 years*
    - 2025 Disposal Expenditures: $33,000 2029 Projection: $48,000
  - Flathead County Landfill Biosolids Acceptance Moisture Level Policy (pilot program)
    - Requires biosolid moisture level >18% to increase "operational ease" at the landfill
      - City currently maintains 15%. Higher level requires increased polymer usage, drying, and compaction.
      - Polymer's per unit cost significantly increases in FY26 (FY25: $19.8K; FY26 Budget: $35K)
    - Requires moisture testing of every load prior to delivery (~24 hrs/test)
      - City investigating solutions for overnight storage of trucks to prevent biosolid freezing

Acct/Obj	Highlighted Budget Items	FY26
430600/354	Rate Study	$27,000
430600/354	Sewer System PER in support of MLUPA	$[illegible]00

Aug 4 Public Hearing


Sewer Enterprise Fund
Comparison of Expenses and Revenues
(not including Capital Improvements and Grants/Loans)
Item No.5.
36% CPI-U Increase 2015-2025
Total Revenue
Service Charges
PIF, Disposal Fees, Svcs
1,400,000.00
1,200,000.00
1,000,000.00
800,000.00
600,000.00
400,000.00
200,000.00
0.00
2026
2025
2024
2023
2022
2021
2020
2019
2018
2017
2016
2015
Personal Services - Operating
Personal Services - Admin
Operating Expenses
Purchased Services & Insurance
Debt
Total Revenue
Sewer Service Charges
PIF, Disposal Fees, Svcs

Debt Service

	Principal	Interest	Total	Balance	Notes
Fire Truck - Pumper/Rescue	$13,089	$4,923	$18,012	$130,433	Internal loan 3.87% – 2035 paid off;
SID 38 – Riverwood	$16,393	$8,099	$24,492	$195,600	Internal loan 4.16% – 2039 paid off
Water 2020	$30,000	$13,238	$43,238	$537,000	2.5% interest rate – 2040 paid off
Sewer 2009	$42,000	$4,234	$46,234	$77,000 (B) $129,000 (C)	B – 0.75% / C – 3.0%
Sewer 2025	$14,000	$10,709	$24,709	$382,500	2.5% interest rate – 2045 paid off
Total Debt	**$115,482**	**$41,203**	**$156,686**	**$1,451,533**	

Priorities & Significant Projects:

- Attract and retain highly capable and dedicated staff
  - Maintain competitive total compensation - wages are competitive with regional municipalities
  - Invest in staff's quality of life and workplace environment

- Proposed wage **increase of 3% in cost of living**; maintain **2% experience step increase**
  - All wage/salary schedules presented to City Council Regular Meeting for decision on July 21
  - Collective Bargaining Agreements (Fraternal Order of Police and Teamsters): 3 year contract with annual 3% cost of living and 2% step; no significant changes to previous contract
    - Tentative CBA Contract presented to City Council for ratification on July 21
  - Non-Represented: same wage schedule increase (3% + 2%) as represented employees
  - Salaried: same rate increase (5%) as wage-scheduled employees

- Personnel Services budget is approximately **20% of all fund appropriations**
  - **$4.99M** (total expenditures includes wages, overtime, health insurance, pension, workers compensation, and uniform allowances)
  - FY25 Budget: $4.79M / Actual: $4.37M
  - Actuals: FY22 $3.09M; FY23 $3.79M; FY24 $3.98M

- **37** of **39** of funded FY26 Full Time Equivalents
  - Hiring – Accountant/Grant Management (Aug advertisement)
  - Hiring – Firefighter – 1/2 funded by rural (FY26 Q3 - awaiting SAFER grant award decision)

- CoCF provides the highest insurance contribution (families/spouses/children) but slightly lower wages compared to other regional municipalities. **City provides ~90% of all insurance plan coverage.**
  - Permissive Medical Levy pays aprox 50% of City's total costs for Medical Insurance

COLUMBIA FALLS
MONTANA

Legislative – 410100
Tree City/Arbor Day – 410[illegible]2
Court – 410360/365
Administrative – 410400
Finance – 410500

Priorities & Significant Projects:

Legislative – 410100
- Non-Profit building permit reimbursement at $1,000/property (FY26: 8-10 properties)
- Geotechnical and Boring Contract (FY26 Carryover 1000/521000/820)

Tree City / Arbor Day – 410131/132
- Dangerous Tree Removal – ROW trees and Pinewood Park
- FY24 Urban Forestry Grant Tree Survey – Expires Sep'25; no contract and will release the grant

Administrative – 410400
- Website and Social Media improvements
- *Council Priority: Enhance community communication and transparency to meet public expectations*

Finance – 410500
- 3yr Audit for FY24-FY26 - $110,900 (Budget FY26 $75K; FY27 $35.8)

Acct/Obj	Highlighted Budget Items	FY26
410100/212	Minor updates to Council Chambers to include community chairs, electrical upgrades, A/V	$10,000
410100/390	Res 1460 – Non-Profit building permit reimbursement @ $1,000/property (FY26: 8-10 properties)	$10,000
410100/399	**Geotechnical and Boring Contract – 2024 Hillside Sloughing 6th St E & 2nd Ave E (Reserve $75K)**	**$35,000**
410131/390	**Dangerous Tree Removal**	**$30,000**
410500/353	**Audit**	**[illegible]0**

COLUMBIA FALLS
MONTANA

Computer Systems – 410580
Planning & Zoning – [illegible]0
Legal Services – 411100
Facilities Admin – 411200

Priorities & Significant Projects:

Computer Systems – 410580

- FY26 IT Strategic Upgrade shifting from aging servers to cloud-based network;
    - Carryover FY25/$15K appropriated for new servers to FY26 Cloud Transition
    - Evaluate IT Service Contract framework
- Windows 10 -> Windows 11 Upgrade
- Police CJIN IT support service

Planning & Zoning – 411000

- MT Land Use Planning Act – Growth Policy Development
- Land Use Planning Contract

Facilities Admin – 411200

- City Hall Modernization (FY26 Repaint Exterior; FY27 Court/Bathrooms/Floor; FY28 Admin)

Acct/Obj	Highlighted Budget Items	FY26
410580/212	Upgrade outdated computer hardware for Windows 10-> Windows 11 transition	$8,000
410580/355	IT Service Contract transition from Server Based to Cloud Based	$15,000
411000/399	**City Planner Contract increase for MLUPA & Growth Policy; Land Use Planning Contract**	**$140,000**
411200/366	**City Hall Modernization (FY26 Repaint Exterior)**	**[illegible]0**

July 21 Workshop

COLUMBIA FALLS
MONTANA

Law Enforcement – 420100
Fire Protection & Control – 0
Emergency Medical Svcs – 420730

Priorities & Significant Projects:

Law Enforcement – 420100

- Targeted Overtime Distribution (STEP, Stonegarden, Shift Coverage, In Service Training, Holiday, and Courts)
- FY26/Q3 – Cost-Benefit Analysis of a transition to modern Video and Taser Officer Safety System
  - 5 yr contract: 2.5-yr life cycle of technology upgrades; Virtual Reality training module
  - Improved data quality and reduced administrative burden for transfer of evidence/records management
  - Includes improved in-car cellular data system
- IT transition towards all Toughbook laptops and retire desktop computers; Police CJIN – IT service support.
- Annual Police Car – Cost-Benefit Analysis of technology buildouts (radar, radios, laptops, etc.) and standardized configuration (equipment, color schemes, decals, etc)
- Longterm employee retention through career opportunities (SWAT, Task Force, Instructor Roles) and improvements in training and available technology.

Fire Protection & Control – 420400

- FY26/Q3 - +1 FTE; awaiting SAFER grant awards.
- New Engine arrives in September
- Engine 433 – Engine rebuild $40K
- Received a VFA Grant to purchase 17 portable radios - $30K grant with 50% match from Firefighter Assn
- *Council Priority: Prioritize vehicle and equipment maintenance and up-keep due to rising replacement costs.*

Acct/Obj	Highlighted Budget Items	FY26
420100/940	Police vehicle annual purchase	$90,000
420100/399	Integrated Video and Taser Officer Safety System; cost-benefit analysis FY26/Q3 ($38,000/yr contract)	$19,000
420400/361	Engine 433 engine rebuild	0

COLUMBIA FALLS
MONTANA

Road & Street Svcs – 430200
Tax Increment District Fu[illegible]0
Special St Maint District – 2500
Gas Tax Fund – 2820
EDA Fund - 2959
RAISE Fund - 2995
Capital Projects – 4040
Cedar Creek Trust Fund - 2700

Priorities & Significant Projects:

Street and Sidewalk Services, Maintenance, Repairs

- Street Prioritization Plan – Council Presentation in Fall 2026
- Downtown Sidewalk and Parking Improvement Project
  - Phase 2 Construction **(TIF Fund 2310)**
  - Phase 1 & 2 – Chip sealing asphalt sections **(TIF Fund 2310)**
- Chip Sealing Projects – **(Gas Tax Fund 2820)**
  - 7th St E and Hilltop (Martha/Grace/Beth Rd)
- Gateway to Glacier Safety & Mobility Project – $10M Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Federal Grant **(RAISE Fund 2995)**
- 4th Ave to Railroad St/8th Ave EN Transportation Alternative Sidewalk - MDOT led project **(Fund 4040)**
  - City contribution is currently $213,873 (13.42% of total project costs)
- 12th Ave W and RR crossing EDA Grant – project completion **(EDA 2959)**
- City Hall Parking Lot and Alley **(TIF Fund 2310)**
- Sidewalk and Path Repairs
  - Julie's Park and 5th St W Sidewalk repair **(Cedar Creek Trust Fund 2700)**

Acct/Obj	Highlighted Budget Items	FY26
2500/2820	Chip Sealing and Road Maintenance: 7th St E, Hilltop (Martha/Grace/Beth) and prioritized street plan	$235,500
2700/399	Sidewalk and Path Repairs: Julie's Park, 5th St W Sidewalk, ...	$100,000
2310	City Hall Parking Lot and Alley	[illegible]

July 21 Workshop

Priorities & Significant Projects:

Parks and Recreation

- River's Edge Fishing Pier - **$141K**
  - MT FWP/other grant funding - $________ (applying for up to $40,000)
  - Civic Organization (Rotary) donation - $________ (targeting $20,000)
  - Resort Tax Funding Infrastructure - $100,000 **(Fund 2100)**
- River's Edge Entrance Sign and Landscaping - $10,000
- Columbus Park – Improved parking along *2nd Ave E - $__________* ***(460400)***
- Swimming Pool – $200,000 modernization in FY26
  - Boiler Replacement – $135,000 **(Resort Tax Fund 2100)**
  - Splash Pad Sprinkler Features Replacement - $35,000 **(Resort Tax Fund 2100)**
  - Interior and Floor Painting; Boiler House Paint and Fascia - $22,000 **(460445/366)**
  - Robotic Vacuum - $8,500 **(Capital Project Fund 4010)**

Acct/Obj	Highlighted Budget Items	FY26
2100 & 4010	River's Edge Fishing Pier	$141,000
2700/399	Swimming Pool Modernization	$200,000
460400	Columbia Park – Parking along 2nd Ave E	[illegible]0

July 21 Workshop

Resort Tax Fund (2100)

Item No.5.

Background

- April 2019 – Montana Department of Commerce designated Columbia Falls a qualifying resort community under state law - tourism-based economy and population size.
- June 2020 – Voters approved a 3% resort tax authorizing a 20-year implementation period, with revenue allocations set: 55% public safety, 25% property tax relief, 14% infrastructure, 5% business collection reimbursements, and 1% city administration.
- October 2021 – Revenue collection began and will continue through September 2040.

FY25 Resort Tax Analysis

Total FY25 Revenue	**$1,656,565.46**
Less: 5% Business Admin Fee	$82,828.27
Total City Collections	**$1,573,737.19**
Less: FY24-25 Budgeted Revenues	$1,536,635.00
Excess Revenue for Tax Relief[1]	**$37,102.19**
Total Revenue for Distribution Calculation[2]	*$1,619,463.27*
Public Safety - 55%	$889,630.79
Other Infrastructure - 14%	$226,451.47
City Admin - 1%	$16,175.11
FY26 City Annual Appropriation or Reserve	**$1,133,624.29**
Tax Relief - 25%	$404,377.63
Excess Revenue for Tax Relief	$37,102.19
FY26 Total Tax Relief	**$441,479.82**

[1] Per state law, all excess collections above budget are added to tax relief

[2] Distribution Calculation is 100% of the projected budget or actual total revenue, whichever is less.

Collection History:

FY25 - $1,573,737
FY24 - $1,412,783
FY23 - $1,435,827
FY22 - $518,453

Resort Tax Rebate History:

FY26 - $441,480 ($37,102 excess)
FY25 - $371,785
FY24 - $847,925 ($637,960 excess)
FY23 - $136,435

Resort Tax Fund (2100)

Item No.5.

FY26 Appropriations

Public Safety – $889,631

- $323,880 3x Police Officers (fully burdened costs)
- $255,393 2.25x Fire Fighters (fully burdened costs)
- $90,000 Police Vehicle (annual purchase)
- $20,000 Debt Payment for Fire Engine
- $200,358 Reserve Cash (+$212,927 from FY24) = $413,285 available for future

Infrastructure – $226,451

- Options presented in future budget presentation, including capital improvements to Parks, Pool, Sidewalks, Roads, Facilities, etc.
    - $170,000 Pool Modernization
    - $100,000 Fishing Pier
- Infrastructure Reserve Balance: **$258,633**

City Administration – $16,175

FY26 Budget Projections

Total Resort Tax Collections	$1,736,842
Less: 5% kept by business	$86,842
Net to City for Distribution	**$1,650,000**
City Distribution:	
Public Safety - 55%	$955,263
Other Infrastructure - 14%	$243,158
City Admin - 1%	$17,368
Tax Relief - 25%	$434,211
Total - City Distribution	**$1,650,000**

STAFF RECOMMENDATION: Approve FY26 Resort Tax Appropriations and Budget Projections.

Special Street Lighting District Fun…)

Background

- City of Columbia Falls established a Special Lighting District in 1949 to fund and maintain Street Lighting.
- Revenues are collected according to linear feet along lighted roadways within the district
  - FY25 Rate $0.126423/linear ft for a total revenue of **$30,049/yr**
  - Rates have remained unchanged since FY19; City staff recommend to maintain the current rate for FY26.
- City Municipal Code 17.14.130 - Street lights shall be installed at each street intersection, and at intermediate locations on blocks longer than 500 feet.
  - Note: Existing properties and neighborhoods must vote to join the Special Lighting District.

Analysis

- Electric utility expenses for street lighting average $31,000/yr
- Limited maintenance funds are needed for bulb replacement, pole damage, etc.
- City Staff recommends a street light addition at 3rd Ave E and Hwy 2. Staff will re-engage property owners to determine their interest. Engineering design is complete.

STAFF RECOMMENDATION: Levy Street Lighting District special assessment rate at $30,049.

COLUMBIA FALLS
MONTANA

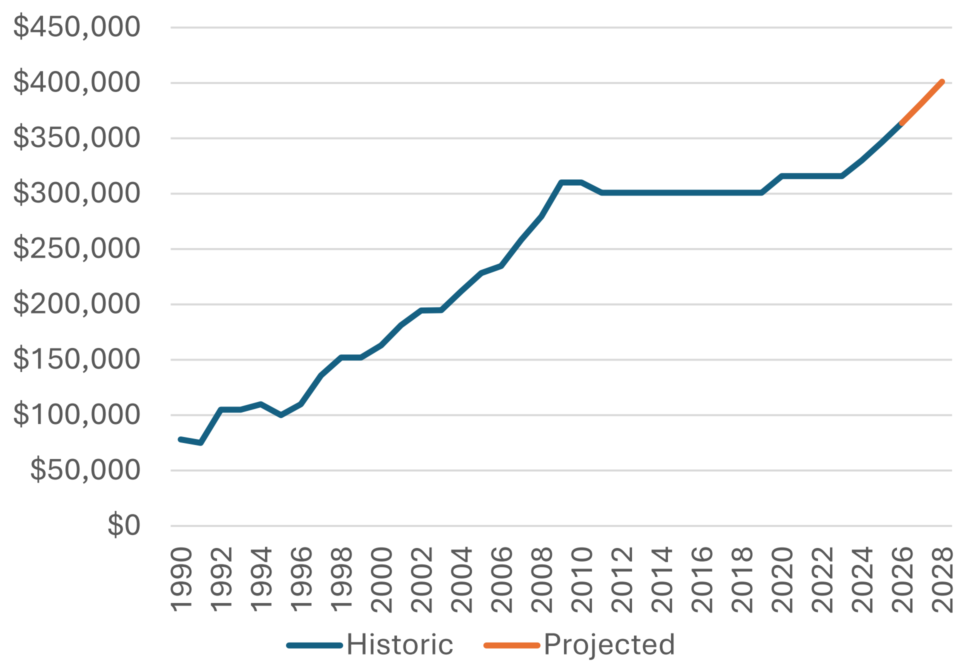
Special Street Maintenance District Fun 0)

Background

- City of Columbia Falls established a Special Street Maintenance District to fund and maintain Street Maintenance.
- Historically, the fund has been insufficient to adequately maintain the City's streets.
  - FY10-19, the levy remained unchanged at $301,000
  - FY20-23, the levy increased to $316,000
  - FY24, the City Staff recommended a 4.4% increase with a projected **5% increase per year for the following four years (FY25-FY28)**.
    - FY25 - $346,500; **FY26 - $363,825**; FY27 - $382,016; FY28 - $401,117
- Revenues are collected according to square footage for properties along City streets.

Analysis

- Streets Maintenance District's expenditure budget is greater than $600,000/yr
  - Supplemented by Gas Tax and General Fund
- FY26 Projects – Street Assessment is ongoing; street prioritized plan will be presented in Fall '26.



STAFF RECOMMENDATION: Levy Street Maintenance District special assessment rate at $363,8

July 7 Public Hearing

Gas Tax Fund (2820)

Background

- City receives a monthly disbursement for a share of state fuel-tax collections based on a road-mileage/population formula. Funds can be used for construction, reconstruction, maintenance and repair of streets and alleys.
- FY26 budget projection is **$230,477**
  - FY25 - $224,389
  - FY24 - $235,306; FY24 (special one-time) - $196,574
  - FY23 - $93,346;
  - FY22 - $100,141

Analysis

- Streets Maintenance District's expenditure budget is greater than $600,000/yr
  - Supplemented by the Gas Tax Fund and General Fund
- FY26 Projects – Street Assessment is ongoing; street prioritized plan will be presented in Fall '26.

STAFF RECOMMENDATION: Gas Tax Fund presentation is for information purposes only.

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
1000 GENERAL FUND										
310000 TAXES										
311010 Real Property Taxes	1,319,900	1,295,938	708,441	1,125,089	1,152,807	98%	1,175,864		1,175,864	102%
311020 Personal Property Taxes	52,582	39,372	36,527	10,221	0	***%			0	0%
311030 Motor Vehicle Taxes		41			0	0%			0	0%
312000 Penalty & Interest on	3,093	3,269	2,073	2,361	2,200	107%	2,400		2,400	109%
314150 Local Option - Marijuana		3,274	40,874	46,703	35,000	133%	50,000		50,000	142%
Group:	1,375,575	1,341,894	787,915	1,184,374	1,190,007	100%	1,228,264	0	1,228,264	103%
320000 LICENSES AND PERMITS										
322010 Alcoholic Beverage	7,388	8,438	8,073	7,238	8,000	90%	6,500		6,500	81%
322020 Professional Business	9,503	9,828	8,780	9,280	8,000	116%	9,250		9,250	115%
322030 General Business	15,063	14,688	13,673	14,340	13,500	106%	14,000		14,000	103%
323060 Non-Exclusive Cable TV	44,749	43,268	40,292	44,270	37,000	120%	43,200		43,200	116%
Group:	76,703	76,222	70,818	75,128	66,500	113%	72,950	0	72,950	109%
330000 INTERGOVERNMENTAL REVENUES										
331010 Home Program Grant					0	0%	147,000		147,000	*****%
331052 MDOT-Highway Planning &	2,117				0	0%			0	0%
331081 DNRC Forestry Grant/ VFA	3,045		3,000		21,000	0%			0	0%
331112 Stonegarden Grant CFDA #	546	158		2,116	1,796	118%	3,125		3,125	173%
331113 FEMA GRANT		49,718	3,336		0	0%			0	0%
331179 Alcohol Compliance Check	1,500				0	0%			0	0%
334000 State Grants/Hwy Safety	5,063	3,207	5,390	7,230	11,600	62%	15,761		15,761	135%
334122 DNRC Grant	750	850	850	850	850	100%	850		850	100%
334140 MT DOJ - Grants			1,213		0	0%			0	0%
334220 SLIPA - HB 355				21,363	21,363	100%			0	0%
334230 DOC Housing Grant				30,000	30,000	100%			0	0%
335120 Gambling Licenses &	15,998	15,369	16,476	15,100	16,000	94%	15,000		15,000	93%
335230 State Entitlement	778,198	806,090	833,472	861,849	861,849	100%	869,049		869,049	100%
336020 State On-Behalf	205,974	261,663	306,177	338,274	358,605	94%	377,230		377,230	105%
337340 Flathead County (EMS)	9,018	10,372	11,714	13,571	11,714	116%	13,500		13,500	115%
337350 Flathead County (SRO)	20,000	20,000	20,000	20,000	20,000	100%	20,000		20,000	100%
337360 School District #6 (SRO)	7,000	7,000	7,000	7,000	7,000	100%	7,000		7,000	100%
Group:	1,049,209	1,174,427	1,208,628	1,317,353	1,361,777	97%	1,468,515	0	1,468,515	107%
340000 CHARGES FOR SERVICES										
341000 General Miscellaneous	7,414	6,081	2,640	2,675	2,500	107%	2,500		2,500	100%
341070 Planning and Zoning Fees	41,642	42,846	15,655	16,905	25,000	68%	20,000		20,000	80%
342020 Special Fire Protection	90,000	145,362	195,000	200,450	205,000	98%	240,000		240,000	117%
342021 Fire Protective	12,624	12,080	18,597	26,879	16,500	163%	22,500		22,500	136%
343005 Public Works Billing -					0	0%	500		500	*****%
346030 Swimming Pool User Fees	9,689	10,861	11,358	7,885	10,000	79%	10,000		10,000	100%
346031 Parks Use Permits/Fees	3,000	5,659	4,461	4,713	4,200	112%	5,000		5,000	119%
346032 Pool Concession Fees	624				0	0%			0	0%

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Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
1000 GENERAL FUND										
346033 Swim Lessons	8,926	4,644	13,081	8,420	10,000	84%	10,000		10,000	100%
346034 Individual Swim Pass	888	67	1,016	858	900	95%	1,100		1,100	122%
346035 Lap Swim Pass	344	558	600	234	500	47%	500		500	100%
346036 Family Swim Pass	9,185	9,568	9,130	6,900	9,000	77%	8,500		8,500	94%
346037 Pool Parties	625	2,500	2,050	1,866	1,500	124%	2,000		2,000	133%
346050 Swim Team Agreement	10	10	10	10	10	100%	10		10	100%
Group:	184,971	240,236	273,598	277,795	285,110	97%	322,610	0	322,610	113%
350000 FINES AND FORFEITURES										
351030 City Courts Fines &	206,757	143,407	227,663	217,451	200,000	109%	230,000		230,000	115%
351031 Court Fines Surcharge	7,308	5,193	9,187	10,584	7,500	141%	11,000		11,000	146%
351034 Court Administration	1,031	753	392	799	400	200%	800		800	200%
Group:	215,096	149,353	237,242	228,834	207,900	110%	241,800	0	241,800	116%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	504	2,526		613	0	***%			0	0%
365000 Contributions and	3,035				0	0%			0	0%
366000 Miscellaneous	47,857	6,765	17	9,609	0	***%			0	0%
Group:	51,396	9,291	17	10,222	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	8,491	111,506	184,314	170,241	170,000	100%	175,000		175,000	102%
Group:	8,491	111,506	184,314	170,241	170,000	100%	175,000	0	175,000	102%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	158,798	583,216	1,504,149	1,286,146	1,300,598	99%	1,430,587		1,430,587	109%
Group:	158,798	583,216	1,504,149	1,286,146	1,300,598	99%	1,430,587	0	1,430,587	109%
Fund:	3,120,239	3,686,145	4,266,681	4,550,093	4,581,892	99%	4,939,726	0	4,939,726	107%
2100 RESORT TAX										
310000 TAXES										
315110 Resort Tax - Lodging	18,918	165,863	188,600	213,760	188,192	114%	260,000		260,000	138%
315120 Resort Tax - Bar &	256,052	673,512	682,095	716,042	725,043	99%	730,000		730,000	100%
315130 Resort Tax - Retail	243,483	596,452	542,088	643,936	623,400	103%	660,000		660,000	105%
Group:	518,453	1,435,827	1,412,783	1,573,738	1,536,635	102%	1,650,000	0	1,650,000	107%
Fund:	518,453	1,435,827	1,412,783	1,573,738	1,536,635	102%	1,650,000	0	1,650,000	107%

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Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
2260 Emergency Disaster										
310000 TAXES										
311010 Real Property Taxes			23,134	488	0	***%	________	________	0	0%
311020 Personal Property Taxes			19	323	0	***%	________	________	0	0%
312000 Penalty & Interest on			19	27	0	***%	________	________	0	0%
Group:			23,172	838	0	***%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings				1,045	500	209%	1,000	________	1,000	200%
Group:				1,045	500	209%	1,000	0	1,000	200%
Fund:			23,172	1,883	500	377%	1,000	0	1,000	200%
2310 TAX INCREMENT DISTRICT FUND										
310000 TAXES										
311010 Real Property Taxes	579,179	638,184	1,076,616	1,366,029	1,322,265	103%	________	________	0	0%
311020 Personal Property Taxes	20,948	24,804	26,768	25,857	0	***%	________	________	0	0%
312000 Penalty & Interest on	1,930	1,839	1,768	2,476	0	***%	________	________	0	0%
Group:	602,057	664,827	1,105,152	1,394,362	1,322,265	105%	0	0	0	0%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement	11,098	11,099	26,419	26,419	26,419	100%	26,419	________	26,419	100%
Group:	11,098	11,099	26,419	26,419	26,419	100%	26,419	0	26,419	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	4,861	58,521	109,098	121,355	75,000	162%	90,000	________	90,000	120%
Group:	4,861	58,521	109,098	121,355	75,000	162%	90,000	0	90,000	120%
Fund:	618,016	734,447	1,240,669	1,542,136	1,423,684	108%	116,419	0	116,419	8%
2311 TEDD-INDUSTRIAL PARK										
310000 TAXES										
311010 Real Property Taxes	7,807	6,038	26,408	33,462	32,098	104%	________	________	0	0%
311020 Personal Property Taxes	45				0	0%	________	________	0	0%
312000 Penalty & Interest on	40				0	0%	________	________	0	0%
Group:	7,892	6,038	26,408	33,462	32,098	104%	0	0	0	0%

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Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
2311 TEDD-INDUSTRIAL PARK										
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement	962	962	962	962	962	100%	962	__________	962	100%
Group:	962	962	962	962	962	100%	962	0	962	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	42	1,400	1,767	2,751	1,200	229%	2,500	__________	2,500	208%
Group:	42	1,400	1,767	2,751	1,200	229%	2,500	0	2,500	208%
Fund:	8,896	8,400	29,137	37,175	34,260	109%	3,462	0	3,462	10%
2312 TEDD - COLUMBIA RISING IND PARK										
310000 TAXES										
311010 Real Property Taxes	35,722	41,358	98,041	111,432	112,746	99%	__________	__________	0	0%
311020 Personal Property Taxes		43,959	56,924	66,924	0	***%	__________	__________	0	0%
Group:	35,722	85,317	154,965	178,356	112,746	158%	0	0	0	0%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement	3,086	3,218	11,184	11,391	11,391	100%	11,391	__________	11,391	100%
Group:	3,086	3,218	11,184	11,391	11,391	100%	11,391	0	11,391	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	83	3,065	10,115	17,750	6,000	296%	10,000	__________	10,000	166%
Group:	83	3,065	10,115	17,750	6,000	296%	10,000	0	10,000	166%
Fund:	38,891	91,600	176,264	207,497	130,137	159%	21,391	0	21,391	16%
2350 Local Government Review										
310000 TAXES										
311010 Real Property Taxes				48,073	50,000	96%	__________	__________	0	0%
311020 Personal Property Taxes				30	0	***%	__________	__________	0	0%
312000 Penalty & Interest on				59	0	***%	__________	__________	0	0%
Group:				48,162	50,000	96%	0	0	0	0%

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
2350 Local Government Review										
370000 INVESTMENT EARNINGS										
371010 Investment Earnings				655	0	***%	__________	__________	0	0%
Group:				655	0	***%	0	0	0	0%
Fund:				48,817	50,000	98%	0	0	0	0%
2372 PERMISSIVE MEDICAL LEVY										
310000 TAXES										
311010 Real Property Taxes	219,211	243,062	307,018	334,170	340,405	98%	412,120	__________	412,120	121%
311020 Personal Property Taxes	8,887	6,600	7,006	4,390	0	***%	__________	__________	0	0%
312000 Penalty & Interest on	518	581	535	786	0	***%	__________	__________	0	0%
Group:	228,616	250,243	314,559	339,346	340,405	100%	412,120	0	412,120	121%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement	2,301	2,359	2,338	2,405	2,337	103%	2,400	__________	2,400	102%
Group:	2,301	2,359	2,338	2,405	2,337	103%	2,400	0	2,400	102%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	178	2,645	2,997	1,576	2,000	79%	1,700	__________	1,700	85%
Group:	178	2,645	2,997	1,576	2,000	79%	1,700	0	1,700	85%
Fund:	231,095	255,247	319,894	343,327	344,742	100%	416,220	0	416,220	120%
2394 BUILDING CODE ENFORCEMENT FUND										
320000 LICENSES AND PERMITS										
323010 Building Permits	50,098	47,106	65,781	100,503	105,000	96%	100,000	__________	100,000	95%
323012 Plumbing/Mechanical	22,868	9,904	16,124	18,621	26,000	72%	15,000	__________	15,000	57%
323013 Signs & Demolition	501	1,473	1,476	1,899	1,200	158%	1,800	__________	1,800	150%
323014 Building Plan Review Fees	22,486	21,611	30,781	44,493	37,750	118%	40,000	__________	40,000	105%
323020 Electrical Permits	9,254	9,346	8,925	19,264	18,000	107%	15,000	__________	15,000	83%
Group:	105,207	89,440	123,087	184,780	187,950	98%	171,800	0	171,800	91%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	56	50	558	49	0	***%	__________	__________	0	0%
Group:	56	50	558	49	0	***%	0	0	0	0%

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Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
2394 BUILDING CODE ENFORCEMENT FUND										
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	773	5,528	6,796	7,023	5,500	128%	6,000	__________	6,000	109%
Group:	773	5,528	6,796	7,023	5,500	128%	6,000	0	6,000	109%
Fund:	106,036	95,018	130,441	191,852	193,450	99%	177,800	0	177,800	91%
2400 SPECIAL LIGHTING DISTRICT FUND										
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	1,007	2,405	1,240	1,482	0	***%	__________	__________	0	0%
363010 Maintenance Assessments	29,906	30,149	30,128	29,924	30,049	100%	30,049	__________	30,049	100%
363040 Penalty & Interest	82	87	74	73	0	***%	__________	__________	0	0%
Group:	30,995	32,641	31,442	31,479	30,049	105%	30,049	0	30,049	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	106	961	1,170	989	700	141%	700	__________	700	100%
Group:	106	961	1,170	989	700	141%	700	0	700	100%
Fund:	31,101	33,602	32,612	32,468	30,749	106%	30,749	0	30,749	100%
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND										
340000 CHARGES FOR SERVICES										
346000 Street Excavation Permits	1,550	1,000	550	650	1,000	65%	1,000	__________	1,000	100%
Group:	1,550	1,000	550	650	1,000	65%	1,000	0	1,000	100%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	139	1,023	62	62	0	***%	__________	__________	0	0%
363010 Maintenance Assessments	316,389	314,310	334,188	345,462	346,500	100%	363,825	__________	363,825	105%
363040 Penalty & Interest	1,108	880	884	789	700	113%	500	__________	500	71%
366000 Miscellaneous				1,077	0	***%	__________	__________	0	0%
Group:	317,636	316,213	335,134	347,390	347,200	100%	364,325	0	364,325	104%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	564	2,078	2,671	2,090	1,500	139%	1,500	__________	1,500	100%
Group:	564	2,078	2,671	2,090	1,500	139%	1,500	0	1,500	100%

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Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND										
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	54,753	59,832	206,701	215,864	215,863	100%	235,834	______	235,834	109%
Group:	54,753	59,832	206,701	215,864	215,863	100%	235,834	0	235,834	109%
Fund:	374,503	379,123	545,056	565,994	565,563	100%	602,659	0	602,659	106%
2700 CEDAR CREEK TRUST										
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	4,696	43,482	61,715	43,712	60,000	73%	45,000	______	45,000	75%
373000 Other principal/interest	159	150	288	15,628	43,982	36%	44,491	______	44,491	101%
Group:	4,855	43,632	62,003	59,340	103,982	57%	89,491	0	89,491	86%
Fund:	4,855	43,632	62,003	59,340	103,982	57%	89,491	0	89,491	86%
2820 GAS TAX FUND										
330000 INTERGOVERNMENTAL REVENUES										
335040 Gasoline Tax	100,141	93,346	235,306	224,389	231,574	97%	230,477	______	230,477	99%
335041 Gax Tax-Special			196,574		0	0%	______	______	0	0%
Group:	100,141	93,346	431,880	224,389	231,574	97%	230,477	0	230,477	99%
Fund:	100,141	93,346	431,880	224,389	231,574	97%	230,477	0	230,477	99%
2821 Special Road/Street Allocation Program										
330000 INTERGOVERNMENTAL REVENUES										
335041 Gax Tax-Special	128,640				0	0%	______	______	0	0%
Group:	128,640				0	0%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	6,432				0	0%	______	______	0	0%
Group:	6,432				0	0%	0	0	0	0%
Fund:	135,072				0	0%	0	0	0	0%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2025 - 2026

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
2917 CRIME VICTIMS ASSISTANCE FUND										
350000 FINES AND FORFEITURES										
351034 Court Administration	5,021	3,320	4,158	5,375	6,000	90%	7,000		7,000	116%
Group:	5,021	3,320	4,158	5,375	6,000	90%	7,000	0	7,000	116%
Fund:	5,021	3,320	4,158	5,375	6,000	90%	7,000	0	7,000	116%
2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND										
360000 MISCELLANEOUS REVENUE										
362020 HOME Program Repayment	7,627	7,627	7,627	7,627	7,627	100%	7,627		7,627	100%
Group:	7,627	7,627	7,627	7,627	7,627	100%	7,627	0	7,627	100%
Fund:	7,627	7,627	7,627	7,627	7,627	100%	7,627	0	7,627	100%
2959 EDA										
330000 INTERGOVERNMENTAL REVENUES										
331040 EDA		577,557	6,315		0	0%			0	0%
Group:		577,557	6,315		0	0%	0	0	0	0%
360000 MISCELLANEOUS REVENUE										
365000 Contributions and		320,000			0	0%			0	0%
Group:		320,000			0	0%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	313,146	100,000		100,000	100,000	100%			0	0%
Group:	313,146	100,000		100,000	100,000	100%	0	0	0	0%
Fund:	313,146	997,557	6,315	100,000	100,000	100%	0	0	0	0%
2991 ARPA (State and Local Fiscal Recovery Funds) 21.027										
330000 INTERGOVERNMENTAL REVENUES										
331991 CARES/ARPA GRANT	754,995				0	0%			0	0%
Group:	754,995				0	0%	0	0	0	0%

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
Fund:	754,995				0	0%	0	0	0	0%
2995 RAISE Grant										
330000 INTERGOVERNMENTAL REVENUES										
331055 RAISE Grant				781,644	786,298	99%	5,297,800	__________	5,297,800	673%
Group:				781,644	786,298	99%	5,297,800	0	5,297,800	673%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating				500,000	500,000	100%	__________	__________	0	0%
Group:				500,000	500,000	100%	0	0	0	0%
Fund:				1,281,644	1,286,298	100%	5,297,800	0	5,297,800	411%
3534 SID 34 FUND - 5th Avenue Water Main										
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	6,232	5,791	5,366	5,598	5,483	102%	__________	__________	0	0%
363040 Penalty & Interest	12	11		4	0	***%	__________	__________	0	0%
Group:	6,244	5,802	5,366	5,602	5,483	102%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	13	112	113	114	0	***%	__________	__________	0	0%
Group:	13	112	113	114	0	***%	0	0	0	0%
Fund:	6,257	5,914	5,479	5,716	5,483	104%	0	0	0	0%
3536 SID 36 FUND - Talbott & 4th Avenue Water Main										
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	3,561	3,344	3,080	3,607	3,344	108%	__________	__________	0	0%
363040 Penalty & Interest	17	7	8	10	0	***%	__________	__________	0	0%
Group:	3,578	3,351	3,088	3,617	3,344	108%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	10	102	88	115	0	***%	__________	__________	0	0%
Group:	10	102	88	115	0	***%	0	0	0	0%
Fund:	3,588	3,453	3,176	3,732	3,344	112%	0	0	0	0%

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Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
3538 SID 38 FUND - Riverwood										
360000 MISCELLANEOUS REVENUE										
363020 Special Assmts - Bond P&I	28,834	27,609	26,902	32,545	33,481	97%	24,493		24,493	73%
363040 Penalty & Interest	48		14	48	0	***%			0	0%
Group:	28,882	27,609	26,916	32,593	33,481	97%	24,493	0	24,493	73%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	81	677	617	157	0	***%			0	0%
Group:	81	677	617	157	0	***%	0	0	0	0%
Fund:	28,963	28,286	27,533	32,750	33,481	98%	24,493	0	24,493	73%
4000 CAPITAL PROJECTS FUND - Building Improvements										
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	687	5,292	7,742	5,637	5,000	113%	4,500		4,500	90%
Group:	687	5,292	7,742	5,637	5,000	113%	4,500	0	4,500	90%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating		6,000	71,000		0	0%	100,000		100,000	*****%
Group:		6,000	71,000		0	0%	100,000	0	100,000	*****%
Fund:	687	11,292	78,742	5,637	5,000	113%	104,500	0	104,500	2090%
4010 CAPITAL PROJECTS FUND - Parks Improvements										
330000 INTERGOVERNMENTAL REVENUES										
330000 INTERGOVERNMENTAL				330,000	310,000	106%			0	0%
Group:				330,000	310,000	106%	0	0	0	0%
360000 MISCELLANEOUS REVENUE										
365000 Contributions and		27,000	50,000	385,044	385,000	100%			0	0%
365050 Cash in lieu of Parks		1,000			1,000	0%	1,000		1,000	100%
Group:		28,000	50,000	385,044	386,000	100%	1,000	0	1,000	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	1,410	9,166	13,247	9,821	10,000	98%	7,500		7,500	75%
Group:	1,410	9,166	13,247	9,821	10,000	98%	7,500	0	7,500	75%

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Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
4010 CAPITAL PROJECTS FUND - Parks Improvements										
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	50,000	54,047		58,000	58,000	100%	345,000	__________	345,000	594%
Group:	50,000	54,047		58,000	58,000	100%	345,000	0	345,000	594%
Fund:	51,410	91,213	63,247	782,865	764,000	102%	353,500	0	353,500	46%
4020 CAPITAL PROJECTS FUND - General Equipment										
360000 MISCELLANEOUS REVENUE										
365000 Contributions and			487,530		0	0%	__________	__________	0	0%
Group:			487,530		0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	1,223	12,510	15,423	16,207	12,000	135%	12,000	__________	12,000	100%
Group:	1,223	12,510	15,423	16,207	12,000	135%	12,000	0	12,000	100%
380000 OTHER FINANCING SOURCES										
381070 Proceeds from Loans			141,786		0	0%	__________	__________	0	0%
382000 Proceeds of General Fixed			15,500		0	0%	__________	__________	0	0%
382010 Sale of General Fixed		4,899	2,750	68,000	68,000	100%	__________	__________	0	0%
383000 Interfund Operating	78,035	92,337	294,864	106,000	106,000	100%	190,000	__________	190,000	179%
Group:	78,035	97,236	454,900	174,000	174,000	100%	190,000	0	190,000	109%
Fund:	79,258	109,746	957,853	190,207	186,000	102%	202,000	0	202,000	108%
4040 CAPITAL PROJECTS FUND - Street Construction										
330000 INTERGOVERNMENTAL REVENUES										
335041 Gax Tax-Special			464,114		0	0%	__________	__________	0	0%
Group:			464,114		0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	2,403	29,588	40,507	38,033	30,000	127%	32,000	__________	32,000	106%
Group:	2,403	29,588	40,507	38,033	30,000	127%	32,000	0	32,000	106%

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
4040 CAPITAL PROJECTS FUND - Street Construction										
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	271,841	123,035		400,000	400,000	100%	350,000	__________	350,000	87%
Group:	271,841	123,035		400,000	400,000	100%	350,000	0	350,000	87%
Fund:	274,244	152,623	504,621	438,033	430,000	102%	382,000	0	382,000	88%
5210 WATER ENTERPRISE FUND										
330000 INTERGOVERNMENTAL REVENUES										
331010 Home Program Grant					0	0%	120,000	__________	120,000	*****%
331991 CARES/ARPA GRANT		143,000			0	0%	__________	__________	0	0%
334220 SLIPA - HB 355				58,827	58,827	100%	__________	__________	0	0%
336020 State On-Behalf	16,117	8,522	5,821		0	0%	__________	__________	0	0%
Group:	16,117	151,522	5,821	58,827	58,827	100%	120,000	0	120,000	203%
340000 CHARGES FOR SERVICES										
343020 Water Administration Fee			125	250	125	200%	125	__________	125	100%
343021 Metered Water Sales	705,431	741,380	729,804	734,794	725,000	101%	730,000	__________	730,000	100%
343022 Water Testing Charge -	4,322	4,350	4,296	4,272	4,424	97%	4,400	__________	4,400	99%
343024 Sale of Materials,	38,744	16,805	3,198	22,668	10,000	227%	20,000	__________	20,000	200%
343025 Water Permit Fees	900	550	100	600	750	80%	750	__________	750	100%
343026 Water Connection Fees/New	5,955	4,545	1,140	2,090	4,500	46%	4,500	__________	4,500	100%
343027 Repairs/Materials &	16,089	17,211	21,572	22,478	30,000	75%	30,000	__________	30,000	100%
343028 Late Charges/Disconnect &	8,443	7,819	5,407	9,366	7,500	125%	7,500	__________	7,500	100%
Group:	779,884	792,660	765,642	796,518	782,299	102%	797,275	0	797,275	101%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	1,287	4,094	1,364	2,645	0	***%	__________	__________	0	0%
363020 Special Assmts - Bond P&I	934	725	489	239	5,514	4%	__________	__________	0	0%
365100 Donated Infrastructure			18,050		0	0%	__________	__________	0	0%
366000 Miscellaneous		1,100	1,926		0	0%	__________	__________	0	0%
Group:	2,221	5,919	21,829	2,884	5,514	52%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	5,182	47,573	63,615	61,345	55,000	112%	55,000	__________	55,000	100%
Group:	5,182	47,573	63,615	61,345	55,000	112%	55,000	0	55,000	100%
380000 OTHER FINANCING SOURCES										
382010 Sale of General Fixed			200		0	0%	__________	__________	0	0%
383000 Interfund Operating		146,500			0	0%	__________	__________	0	0%
Group:		146,500	200		0	0%	0	0	0	0%

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Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
Fund:	803,404	1,144,174	857,107	919,574	901,640	102%	972,275	0	972,275	107%
5211 WATER CAPITAL EXPANSION										
340000 CHARGES FOR SERVICES										
343029 Plant Investment Fees	112,629	43,246	21,201	44,378	65,000	68%	45,000	________	45,000	69%
Group:	112,629	43,246	21,201	44,378	65,000	68%	45,000	0	45,000	69%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	1,360	17,549	18,621	6,410	15,000	43%	7,000	________	7,000	46%
Group:	1,360	17,549	18,621	6,410	15,000	43%	7,000	0	7,000	46%
Fund:	113,989	60,795	39,822	50,788	80,000	63%	52,000	0	52,000	65%
5310 SEWER ENTERPRISE FUND										
330000 INTERGOVERNMENTAL REVENUES										
331010 Home Program Grant					0	0%	125,000	________	125,000	*****%
331991 CARES/ARPA GRANT			781,531	2,095,655	2,095,655	100%	________	________	0	0%
334122 DNRC Grant	15,000				0	0%	________	________	0	0%
334220 SLIPA - HB 355				199,374	279,003	71%	79,629	________	79,629	28%
336020 State On-Behalf	21,085	10,714	10,057		0	0%	________	________	0	0%
Group:	36,085	10,714	791,588	2,295,029	2,374,658	97%	204,629	0	204,629	8%
340000 CHARGES FOR SERVICES										
343030 Sewer Administrative Fees		275	125	125	125	100%	125	________	125	100%
343031 Sewer Service Charges	1,097,791	1,129,088	1,139,875	1,123,594	1,130,000	99%	1,130,000	________	1,130,000	100%
343032 Sewer Connection Fees/New	3,525	2,700	900	1,950	3,000	65%	3,000	________	3,000	100%
343033 Sewer Permit Fees	1,100	950	300	650	1,000	65%	1,000	________	1,000	100%
343035 Sale of Materials,	844	1,144	3,439	844	3,500	24%	2,500	________	2,500	71%
343038 Disposal Fee Agreements	26,300	12,838	7,165	7,995	8,800	91%	8,500	________	8,500	96%
Group:	1,129,560	1,146,995	1,151,804	1,135,158	1,146,425	99%	1,145,125	0	1,145,125	99%
360000 MISCELLANEOUS REVENUE										
362000 Refunds, Rebates,	2,686	6,451	4,866	4,413	0	***%	________	________	0	0%
363020 Special Assmts - Bond P&I	565	430	294	147	3,312	4%	________	________	0	0%
365100 Donated Infrastructure		53,481	28,670		0	0%	________	________	0	0%
366000 Miscellaneous		1,100			0	0%	________	________	0	0%
Group:	3,251	61,462	33,830	4,560	3,312	138%	0	0	0	0%

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Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
5310 SEWER ENTERPRISE FUND										
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	6,838	67,217	92,066	79,428	85,000	93%	78,000	__________	78,000	91%
Group:	6,838	67,217	92,066	79,428	85,000	93%	78,000	0	78,000	91%
380000 OTHER FINANCING SOURCES										
381021 Revenue Bonds - WPCSRF				313,099	367,500	85%	54,401	__________	54,401	14%
381022 Revenue Bonds - WPCSRF				325,877	382,500	85%	56,623	__________	56,623	14%
382000 Proceeds of General Fixed			1,750		0	0%	__________	__________	0	0%
383000 Interfund Operating		681,775	210,955	799,151	1,893,537	42%	715,065	__________	715,065	37%
Group:		681,775	212,705	1,438,127	2,643,537	54%	826,089	0	826,089	31%
Fund:	1,175,734	1,968,163	2,281,993	4,952,302	6,252,932	79%	2,253,843	0	2,253,843	36%
5311 SEWER CAPITAL EXPANSION										
340000 CHARGES FOR SERVICES										
343039 Plant Investment Fees To	141,538	60,479	39,026	46,055	65,000	71%	60,000	__________	60,000	92%
Group:	141,538	60,479	39,026	46,055	65,000	71%	60,000	0	60,000	92%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	4,634	44,684	55,153	53,556	45,000	119%	50,000	__________	50,000	111%
Group:	4,634	44,684	55,153	53,556	45,000	119%	50,000	0	50,000	111%
Fund:	146,172	105,163	94,179	99,611	110,000	91%	110,000	0	110,000	100%
7120 FIRE RELIEF DISABILITY/PENSION FUND										
310000 TAXES										
311010 Real Property Taxes	46,243	42,989	42,482	35,937	36,408	99%	19,900	__________	19,900	54%
311020 Personal Property Taxes	1,891	1,373	1,226	609	0	***%	__________	__________	0	0%
312000 Penalty & Interest on	110	111	66	72	0	***%	__________	__________	0	0%
Group:	48,244	44,473	43,774	36,618	36,408	101%	19,900	0	19,900	54%
330000 INTERGOVERNMENTAL REVENUES										
335050 Insurance Premium	14,944	13,449	22,307	22,705	22,000	103%	21,300	__________	21,300	96%
335230 State Entitlement	8,317	8,623	8,915	9,219	9,219	100%	9,296	__________	9,296	100%
Group:	23,261	22,072	31,222	31,924	31,219	102%	30,596	0	30,596	98%

CITY OF COLUMBIA FALLS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2025 - 2026

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
Fund:	71,505	66,545	74,996	68,542	67,627	101%	50,496	0	50,496	74%
Grand Total:	9,123,298	11,612,258	13,677,440	18,323,112	19,466,600		18,096,928	0	18,096,928	

For the Year: 2025 - 2026

Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
1000 GENERAL FUND										
410100 LEGISLATIVE SERVICES										
110 Salaries and Wages	19,200	19,200	18,600	19,200	19,200	100%	19,200	________	19,200	100%
140 Employer Contributions	2,227	2,426	2,358	2,458	2,469	100%	2,466	________	2,466	100%
210 Office Supplies				60	0	***%	________	________	0	0%
212 Small Equipment < $5,000		4,930		12,306	20,000	62%	10,000	________	10,000	50%
220 Operating Supplies	268	772	453	564	750	75%	750	________	750	100%
331 Legal Notices					800	0%	800	________	800	100%
335 Membership & Dues	3,032	3,119	3,527	700	6,485	11%	9,330	________	9,330	144%
380 Training & Certification	325	90	681	134	1,000	13%	1,000	________	1,000	100%
390 Other Purchased Services		580	1,298	7,532	3,500	215%	10,000	________	10,000	286%
399 Other Contracted Services	79,065	57,036	26,285	18,122	46,000	39%	80,000	________	80,000	174%
Account:	104,117	88,153	53,202	61,076	100,204	61%	133,546	0	133,546	133%
410131 Tree City Program (Tree Board)										
110 Salaries and Wages	7,374	8,096	7,791	7,014	9,305	75%	9,681	________	9,681	104%
120 Overtime	68	114	192	81	214	38%	178	________	178	83%
140 Employer Contributions	1,476	1,689	1,623	1,420	1,945	73%	2,026	________	2,026	104%
180 Health Insurance	2,028	2,233	2,164	1,977	2,607	76%	2,689	________	2,689	103%
220 Operating Supplies	130				500	0%	500	________	500	100%
335 Membership & Dues					30	0%	30	________	30	100%
380 Training & Certification					500	0%	500	________	500	100%
390 Other Purchased Services	9,640	5,000	11,775	1,006	31,000	3%	30,000	________	30,000	97%
Account:	20,716	17,132	23,545	11,498	46,101	25%	45,604	0	45,604	99%
410132 Arbor Day (Tree Board)										
220 Operating Supplies			32	82	0	***%	________	________	0	0%
390 Other Purchased Services	1,590	2,400	1,058	908	1,500	61%	1,000	________	1,000	67%
Account:	1,590	2,400	1,090	990	1,500	66%	1,000	0	1,000	67%
410360 CITY COURT										
110 Salaries and Wages	133,832	139,929	148,627	158,270	157,639	100%	164,479	________	164,479	104%
140 Employer Contributions	23,559	24,930	26,160	27,285	27,379	100%	28,523	________	28,523	104%
180 Health Insurance	12,458	13,536	17,990	29,169	29,784	98%	32,602	________	32,602	109%
190 Deferred Comp	7,387	8,334	7,466	3,993	4,176	96%	4,872	________	4,872	117%
210 Office Supplies	1,711	1,169	1,618	2,907	3,000	97%	3,000	________	3,000	100%
212 Small Equipment < $5,000	1,263	677	635	793	1,000	79%	1,000	________	1,000	100%
220 Operating Supplies		31	62	179	0	***%	________	________	0	0%
310 Postage & Freight	1,882	1,828	2,040	2,236	2,200	102%	2,500	________	2,500	114%
335 Membership & Dues	200	270	420	400	400	100%	400	________	400	100%
345 Phone & Fax	2,714	987	994	982	1,200	82%	1,200	________	1,200	100%
380 Training & Certification	1,590	2,031	2,859	2,770	4,000	69%	4,000	________	4,000	100%
390 Other Purchased Services	25	117			3,100	0%	3,000	________	3,000	97%
399 Other Contracted Services	330	207	494	131	2,600	5%	2,600	________	2,600	100%
Account:	186,951	194,046	209,365	229,115	236,478	97%	248,176	0	248,176	105%

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Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
410365 CITY COURT PROSECUTION										
350 Legal Services/Contract	42,033	43,399	46,630	51,704	51,704	100%	54,289		54,289	105%
399 Other Contracted Services					500	0%	500		500	100%
Account:	42,033	43,399	46,630	51,704	52,204	99%	54,789	0	54,789	105%
410400 ADMINISTRATIVE SERVICES										
110 Salaries and Wages	34,756	35,794	56,999	41,979	45,225	93%	50,250		50,250	111%
140 Employer Contributions	6,500	6,878	9,361	3,856	8,011	48%	4,405		4,405	55%
180 Health Insurance	7,191	7,843	8,129	2,330	9,178	25%	10,030		10,030	109%
190 Deferred Comp	6,533	6,859	7,203	1,295	0	***%	4,558		4,558	*****%
220 Operating Supplies			230		0	0%			0	0%
335 Membership & Dues	1,190	1,162	768	325	930	35%	930		930	100%
345 Phone & Fax	635	269	244	387	300	129%	419		419	140%
354 Engineering/Consulting		2,000			5,000	0%	5,000		5,000	100%
380 Training & Certification	2,101	446	871	561	4,000	14%	3,000		3,000	75%
390 Other Purchased Services			639	18,401	9,500	194%	3,000		3,000	32%
399 Other Contracted Services				17,000	25,000	68%			0	0%
Account:	58,906	61,251	84,444	86,134	107,144	80%	81,592	0	81,592	76%
410500 DEPT. OF FINANCE										
110 Salaries and Wages	92,809	96,288	104,700	117,731	127,989	92%	138,343		138,343	108%
120 Overtime	753	1,078	1,629	1,578	1,761	90%	1,720		1,720	98%
140 Employer Contributions	16,367	17,323	18,383	20,531	22,778	90%	24,175		24,175	106%
180 Health Insurance	21,160	23,499	29,840	17,402	43,912	40%	16,347		16,347	37%
190 Deferred Comp	2,580	2,426	1,455	3,794	940	404%	7,313		7,313	778%
210 Office Supplies	2,322	3,052	2,771	3,961	3,200	124%	3,200		3,200	100%
212 Small Equipment < $5,000	559	90	15	192	2,500	8%	1,500		1,500	60%
220 Operating Supplies	62	221	55	276	200	138%	250		250	125%
310 Postage & Freight	608	1,054	2,786	1,502	3,200	47%	3,000		3,000	94%
330 Subscriptions & Books	970	50	405	59	500	12%	500		500	100%
331 Legal Notices	5,169	6,235	2,559	4,025	7,500	54%	4,000		4,000	53%
335 Membership & Dues	280	280	280	1,470	1,800	82%	1,800		1,800	100%
345 Phone & Fax	1,367	269	244	387	500	77%	500		500	100%
353 Audit	7,100	7,768	7,100	11,170	22,000	51%	56,325		56,325	256%
355 Data Processing Services	575	600	956	1,402	1,200	117%	1,500		1,500	125%
360 Maintenance & Repair			100		0	0%			0	0%
363 Office Maintenance/Agreem	15,431	10,657	12,760	11,738	13,500	87%	13,500		13,500	100%
380 Training & Certification	2,623	3,912	1,194	2,986	4,000	75%	3,500		3,500	88%
390 Other Purchased Services	1,070	1,172	774	243	1,500	16%	1,000		1,000	67%
399 Other Contracted Services	6,111	4,157	3,013	12,979	6,200	209%	6,500		6,500	105%
Account:	177,916	180,131	191,019	213,426	265,180	80%	284,973	0	284,973	107%
410580 Computer Systems & Programs										
212 Small Equipment < $5,000	4,667	8,288	792	3,580	15,500	23%	12,000		12,000	77%
220 Operating Supplies		125		55	0	***%			0	0%
345 Phone & Fax	8,961	3,806	4,138	5,160	5,200	99%	5,200		5,200	100%
355 Data Processing Services	27,852	32,317	31,275	30,859	34,000	91%	36,000		36,000	106%
360 Maintenance & Repair					500	0%	500		500	100%
Account:	41,480	44,536	36,205	39,654	55,200	72%	53,700	0	53,700	97%

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Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
411000 PLANNING & ZONING										
110 Salaries and Wages	18,280	20,005	26,180	23,298	24,064	97%	25,799		25,799	107%
120 Overtime		71	43	36	343	10%	120		120	35%
140 Employer Contributions	3,356	3,792	4,410	3,065	4,314	71%	3,505		3,505	81%
180 Health Insurance	2,367	2,400	8,315	7,147	9,041	79%	9,880		9,880	109%
190 Deferred Comp	2,095	2,832	1,720	309	0	***%	1,088		1,088	*****%
210 Office Supplies	300	12	319	95	300	32%	300		300	100%
240 Repair & Maintenance Supp			4		0	0%			0	0%
310 Postage & Freight	1,320	725	543	446	1,200	37%	1,000		1,000	83%
331 Legal Notices	1,746	2,320	587	1,270	2,500	51%	3,000		3,000	120%
350 Legal Services/Contract	3,339	3,498	4,906	4,168	4,168	100%	4,376		4,376	105%
380 Training & Certification					1,000	0%	1,000		1,000	100%
390 Other Purchased Services	4,553	4,147	1,894	1,730	3,000	58%	2,000		2,000	67%
399 Other Contracted Services	33,189	39,332	24,386	85,786	100,000	86%	180,000		180,000	180%
Account:	70,545	79,134	73,307	127,350	149,930	85%	232,068	0	232,068	155%
411100 LEGAL SERVICES										
330 Subscriptions & Books	350		824		825	0%	825		825	100%
350 Legal Services/Contract	20,334	23,177	30,688	27,612	27,612	100%	28,992		28,992	105%
351 Litigation/Add'l Legal Se	8,169	29,496	3,486	11,560	25,000	46%	25,000		25,000	100%
Account:	28,853	52,673	34,998	39,172	53,437	73%	54,817	0	54,817	103%
411200 FACILITIES ADMINISTRATION										
110 Salaries and Wages	7,685	8,163	7,380	5,120	9,180	56%	9,318		9,318	102%
140 Employer Contributions	1,370	1,484	1,340	896	1,721	52%	1,648		1,648	96%
180 Health Insurance	2,189	2,388	2,045	1,641	2,794	59%	3,054		3,054	109%
210 Office Supplies	3		50	26	75	35%	75		75	100%
212 Small Equipment < $5,000	1,780	2,686	1,112	970	4,200	23%	3,000		3,000	71%
220 Operating Supplies	1,305	2,682	2,645	1,023	2,600	39%	2,500		2,500	96%
224 Janitorial/Cleaning Suppl	5,981	5,543	6,070	6,545	6,500	101%	6,500		6,500	100%
231 Gas & Oil	121	87	24	175	150	117%	150		150	100%
240 Repair & Maintenance Supp	1,426	493	2,009	1,568	1,500	105%	3,000		3,000	200%
340 Utility Services	926	999	1,166	1,145	1,400	82%	1,400		1,400	100%
341 Electric Utility	5,235	4,937	4,820	4,931	5,300	93%	5,300		5,300	100%
342 Water & Sewer	1,986	2,217	1,695	1,574	2,300	68%	1,800		1,800	78%
344 Gas Utility	6,645	5,560	3,214	3,258	6,200	53%	3,500		3,500	56%
345 Phone & Fax	149	149	149	149	200	75%	200		200	100%
354 Engineering/Consulting					5,000	0%	5,000		5,000	100%
360 Maintenance & Repair	2,801	2,214	289	782	2,500	31%	3,000		3,000	120%
366 Building Maintenance & Re	16,372	17,192	16,013	43,233	60,000	72%	45,000		45,000	75%
380 Training & Certification	35		78		150	0%	150		150	100%
390 Other Purchased Services	202	72	72	72	500	14%	250		250	50%
399 Other Contracted Services	50,458	45,372	43,103	43,143	46,000	94%	44,000		44,000	96%
Account:	106,669	102,238	93,274	116,251	158,270	73%	138,845	0	138,845	88%
411800 Employee Asst Program & Flex Plan										
399 Other Contracted Services	1,180	1,455	1,305	1,180	2,200	54%	1,300		1,300	59%
Account:	1,180	1,455	1,305	1,180	2,200	54%	1,300	0	1,300	59%

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Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
420100 LAW ENFORCEMENT SERVICES										
110 Salaries and Wages	688,526	839,722	785,441	926,175	989,919	94%	1,002,094	__________	1,002,094	101%
120 Overtime	64,902	98,850	65,067	118,183	65,721	180%	65,768	__________	65,768	100%
121 Overtime - STEP	4,813	3,048	5,072	6,881	10,080	68%	15,000	__________	15,000	149%
122 Overtime - Stonegarden	546	158		2,013	1,796	112%	2,502	__________	2,502	139%
124 PD Training OT				426	0	***%	19,200	__________	19,200	*****%
125 PD Court OT					0	0%	4,800	__________	4,800	*****%
140 Employer Contributions	132,571	159,626	159,254	178,790	191,923	93%	192,670	__________	192,670	100%
145 Police-State Contribution	180,808	209,999	219,117	244,662	263,440	93%	268,296	__________	268,296	102%
180 Health Insurance	135,113	147,032	179,175	208,603	216,300	96%	264,072	__________	264,072	122%
190 Deferred Comp	12,968	14,190	10,885	8,569	11,280	76%	13,104	__________	13,104	116%
210 Office Supplies	5,349	5,030	5,998	5,401	5,300	102%	5,300	__________	5,300	100%
212 Small Equipment < $5,000	16,771	4,419	16,874	17,278	20,000	86%	16,000	__________	16,000	80%
220 Operating Supplies	2,514	9,105	7,295	19,073	8,500	224%	9,100	__________	9,100	107%
226 Clothing/Uniforms	675	1,643	4,144	4,458	4,400	101%	4,400	__________	4,400	100%
231 Gas & Oil	27,391	26,387	32,323	33,155	35,000	95%	35,000	__________	35,000	100%
232 Vehicle Parts	82	355	564	743	1,000	74%	1,000	__________	1,000	100%
240 Repair & Maintenance Supp		46	373		0	0%	__________	__________	0	0%
310 Postage & Freight	744	885	999	1,368	1,200	114%	1,300	__________	1,300	108%
335 Membership & Dues	4,527	7,990	9,701	4,588	9,000	51%	9,000	__________	9,000	100%
341 Electric Utility	482	471	482	499	500	100%	500	__________	500	100%
344 Gas Utility	832	951	671	689	1,000	69%	750	__________	750	75%
345 Phone & Fax	12,349	12,216	13,196	13,480	16,000	84%	16,000	__________	16,000	100%
355 Data Processing Services	5,399	4,345	6,523	7,639	6,600	116%	6,600	__________	6,600	100%
360 Maintenance & Repair	475			788	500	158%	800	__________	800	160%
361 Motor Vehicle M & R	13,533	11,562	18,152	23,231	18,000	129%	20,000	__________	20,000	111%
363 Office Maintenance/Agreem	3,950	3,204	2,987	4,914	4,000	123%	5,000	__________	5,000	125%
366 Building Maintenance & Re	193				0	0%	__________	__________	0	0%
380 Training & Certification	9,274	12,177	20,283	24,718	24,000	103%	24,000	__________	24,000	100%
390 Other Purchased Services	7,616	5,518	7,624	13,141	7,500	175%	8,000	__________	8,000	107%
399 Other Contracted Services	1,827	7,892	5,306	3,087	10,800	29%	25,000	__________	25,000	231%
Account:	1,334,230	1,586,821	1,577,506	1,872,552	1,923,759	97%	2,035,256	0	2,035,256	106%
420400 FIRE PROTECTION & CONTROL										
110 Salaries and Wages	77,174	168,057	271,527	292,158	295,875	99%	338,048	__________	338,048	114%
120 Overtime		2,178	4,305	6,624	6,151	108%	7,860	__________	7,860	128%
140 Employer Contributions	18,677	39,593	62,244	69,625	71,837	97%	84,587	__________	84,587	118%
146 Fire-State Contribution	25,166	51,664	87,060	93,612	95,165	98%	108,934	__________	108,934	114%
180 Health Insurance	21,465	51,254	83,458	89,775	92,112	97%	111,606	__________	111,606	121%
190 Deferred Comp		2,593	1,480		0	0%	__________	__________	0	0%
210 Office Supplies	25		533	463	400	116%	400	__________	400	100%
212 Small Equipment < $5,000	2,405	3,895	3,301	4,413	4,250	104%	3,500	__________	3,500	82%
220 Operating Supplies	1,997	5,796	4,074	5,962	6,700	89%	10,500	__________	10,500	157%
224 Janitorial/Cleaning Suppl				170	200	85%	200	__________	200	100%
226 Clothing/Uniforms	4,273	4,642	5,676	10,153	10,000	102%	10,000	__________	10,000	100%
231 Gas & Oil	6,885	9,416	9,574	8,305	12,000	69%	12,000	__________	12,000	100%
232 Vehicle Parts	1,000	1,360	1,556	1,206	1,600	75%	1,600	__________	1,600	100%
240 Repair & Maintenance Supp	754	211	206	583	500	117%	500	__________	500	100%
310 Postage & Freight	199	287	173	223	350	64%	350	__________	350	100%

Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
330 Subscriptions & Books	161	282			350	0%	350		350	100%
335 Membership & Dues	305	305	315	365	315	116%	400		400	127%
341 Electric Utility	3,646	3,961	4,564	5,133	4,700	109%	4,900		4,900	104%
342 Water & Sewer	403	437	445	451	500	90%	500		500	100%
344 Gas Utility	5,466	7,890	5,560	6,823	7,500	91%	7,500		7,500	100%
345 Phone & Fax	2,085	1,506	2,196	2,547	2,400	106%	3,500		3,500	146%
355 Data Processing Services				119	300	40%	300		300	100%
360 Maintenance & Repair	4,069	9,027	3,947	1,038	5,000	21%	5,000		5,000	100%
361 Motor Vehicle M & R	20,729	33,865	23,578	38,673	38,000	102%	75,000		75,000	197%
366 Building Maintenance & Re	1,688	579	221	221	600	37%	600		600	100%
380 Training & Certification	5,375	8,285	6,773	9,366	13,000	72%	13,000		13,000	100%
390 Other Purchased Services	2,832	8,569	3,440	1,739	7,500	23%	8,000		8,000	107%
394 Sampling & Testing	7,357	6,811	9,678	13,931	12,000	116%	12,000		12,000	100%
399 Other Contracted Services	4,141	3,335	636	1,711	750	228%	750		750	100%
940 New Machinery & Equipmen	10,000				0	0%			0	0%
Account:	228,277	425,798	596,520	665,389	690,055	96%	821,885	0	821,885	119%
420730 Emergency Medical Services										
220 Operating Supplies		781	130	2,897	5,609	52%	7,375		7,375	131%
335 Membership & Dues			35	110	105	105%	125		125	119%
380 Training & Certification	1,952	2,986	1,388	2,929	6,000	49%	6,000		6,000	100%
Account:	1,952	3,767	1,553	5,936	11,714	51%	13,500	0	13,500	115%
430200 ROAD & STREET SERVICES										
212 Small Equipment < $5,000	19,686				21,000	0%	11,000		11,000	52%
220 Operating Supplies				46	0	***%			0	0%
Account:	19,686			46	21,000	0%	11,000	0	11,000	52%
430400 Transit Systems										
300 Purchased Services	5,500	5,500	5,500	5,500	5,500	100%	5,500		5,500	100%
Account:	5,500	5,500	5,500	5,500	5,500	100%	5,500	0	5,500	100%
431200 Flood Control-High Hazard Dam										
110 Salaries and Wages	2,260	2,401	2,171	1,506	2,700	56%	2,741		2,741	102%
140 Employer Contributions	403	437	394	264	506	52%	485		485	96%
180 Health Insurance	644	702	601	483	822	59%	898		898	109%
380 Training & Certification			12		0	0%			0	0%
399 Other Contracted Services	10,513				16,500	0%	31,500		31,500	191%
Account:	13,820	3,540	3,178	2,253	20,528	11%	35,624	0	35,624	174%
440600 ANIMAL CONTROL SERVICES										
300 Purchased Services	4,250	4,250	4,250	4,250	4,250	100%	4,250		4,250	100%
Account:	4,250	4,250	4,250	4,250	4,250	100%	4,250	0	4,250	100%
460400 PARK & RECREATION SERVICES										
110 Salaries and Wages	66,236	74,516	97,858	84,410	103,119	82%	107,893		107,893	105%
120 Overtime	936	1,101	3,198	858	1,702	50%	1,695		1,695	100%
140 Employer Contributions	12,393	13,988	18,803	15,196	19,634	77%	20,644		20,644	105%
180 Health Insurance	6,847	10,497	17,358	14,613	15,465	94%	16,794		16,794	109%

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Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
190 Deferred Comp	115				0	0%			0	0%
210 Office Supplies				48	0	***%			0	0%
212 Small Equipment < $5,000	6,177	511	3,258	1,327	5,000	27%	5,000		5,000	100%
220 Operating Supplies	3,468	15,703	7,039	5,438	7,500	73%	7,500		7,500	100%
221 Chemicals	33	32		66	100	66%	100		100	100%
224 Janitorial/Cleaning Suppl	382	5	388	244	500	49%	500		500	100%
225 Recreation Supplies	314	1,819	716	3,552	5,000	71%	5,000		5,000	100%
226 Clothing/Uniforms	197	282	281	41	300	14%	300		300	100%
231 Gas & Oil	2,916	3,444	5,038	4,655	5,100	91%	5,100		5,100	100%
232 Vehicle Parts	965	501	179	415	500	83%	500		500	100%
240 Repair & Maintenance Supp	2,260	5,273	2,167	2,073	5,500	38%	5,500		5,500	100%
335 Membership & Dues			394	341	400	85%	345		345	86%
340 Utility Services	827	1,197	812	763	1,300	59%	1,300		1,300	100%
341 Electric Utility	5,642	5,004	5,615	6,081	6,000	101%	6,000		6,000	100%
342 Water & Sewer	11,954	15,730	13,689	11,760	16,000	74%	14,000		14,000	88%
345 Phone & Fax			348	597	350	171%	350		350	100%
354 Engineering/Consulting			19,218	7,397	31,000	24%	10,000		10,000	32%
360 Maintenance & Repair	1,583	1,465	9,289	28,601	42,500	67%	15,000		15,000	35%
361 Motor Vehicle M & R			577	896	600	149%	600		600	100%
366 Building Maintenance & Re		4,997	1,858		2,000	0%	2,000		2,000	100%
380 Training & Certification			592	488	600	81%	600		600	100%
390 Other Purchased Services	155	861	298	1,127	4,500	25%	4,500		4,500	100%
399 Other Contracted Services	40,860	24,353	15,201	13,275	20,000	66%	15,000		15,000	75%
452 Gravel and Sand				90	1,000	9%	1,000		1,000	100%
930 New Improvements/Misc.			8,968	329	0	***%			0	0%
Account:	164,260	181,279	233,142	204,681	295,670	69%	247,221	0	247,221	84%
460439 Other Parks Activities										
390 Other Purchased Services		77,654			0	0%			0	0%
Account:		77,654			0	***%	0	0	0	0%
460445 SWIMMING POOL										
110 Salaries and Wages	39,821	54,779	54,846	53,098	60,028	88%	57,400		57,400	96%
120 Overtime	4,504	2,341	2,485	3,509	3,348	105%	250		250	7%
140 Employer Contributions	4,569	6,007	5,659	5,544	6,274	88%	6,670		6,670	106%
180 Health Insurance	261	340	61		0	0%			0	0%
210 Office Supplies	38	120	27	53	200	27%	200		200	100%
212 Small Equipment < $5,000	46		120	72	1,000	7%	2,500		2,500	250%
220 Operating Supplies	1,534	2,045	1,905	1,394	2,500	56%	2,500		2,500	100%
221 Chemicals	5,368	12,917	19,994	13,879	16,000	87%	20,000		20,000	125%
224 Janitorial/Cleaning Suppl	556	93		18	200	9%	200		200	100%
225 Recreation Supplies				67	500	13%	500		500	100%
226 Clothing/Uniforms	1,294	827	-65	1,050	1,500	70%	1,300		1,300	87%
240 Repair & Maintenance Supp	5,727	2,839	1,569	2,656	6,000	44%	4,000		4,000	67%
335 Membership & Dues	200	200	370	200	200	100%	200		200	100%
340 Utility Services			168	451	200	226%	450		450	225%
341 Electric Utility	2,042	2,179	2,262	2,294	2,500	92%	2,500		2,500	100%
342 Water & Sewer	1,185	2,267	2,617	2,525	2,800	90%	2,800		2,800	100%
344 Gas Utility	4,807	6,144	6,559	4,871	6,600	74%	6,600		6,600	100%

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Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
345 Phone & Fax	509	614	536	604	650	93%	650		650	100%
360 Maintenance & Repair	721	829	15,370	116	5,000	2%	8,000		8,000	160%
366 Building Maintenance & Re		2,739	20,967	5,606	20,000	28%	22,000		22,000	110%
380 Training & Certification	1,385	1,551	400	1,950	1,500	130%	2,250		2,250	150%
390 Other Purchased Services	31	36	1,159	36	1,200	3%	500		500	42%
399 Other Contracted Services			253		0	0%			0	0%
940 New Machinery & Equipmen					7,000	0%			0	0%
Account:	74,598	98,867	137,262	99,993	145,200	69%	141,470	0	141,470	97%
490500 Other Debt Service Payments										
610 Principal	15,725	15,657	14,398	11,353	11,354	100%	15,077		15,077	133%
620 Interest	327	119	288	6,657	6,657	100%	4,923		4,923	74%
Account:	16,052	15,776	14,686	18,010	18,011	100%	20,000	0	20,000	111%
510100 SPECIAL ASSESSMENTS										
540 Special Assessments	7,895	7,898	8,148	8,873	9,600	92%	9,600		9,600	100%
Account:	7,895	7,898	8,148	8,873	9,600	92%	9,600	0	9,600	100%
510300 ORDINANCE CODIFICATION/CONSULTANTS										
300 Purchased Services	1,700	1,700		1,700	1,700	100%	1,785		1,785	105%
Account:	1,700	1,700		1,700	1,700	100%	1,785	0	1,785	105%
510330 Comprehensive Liability Insurance										
510 Insurance	81,846	88,578	100,206	103,528	103,529	100%	105,439		105,439	102%
519 Deductible Reserve/Small	1,000	3,500	4,467	7,548	5,000	151%	5,000		5,000	100%
Account:	82,846	92,078	104,673	111,076	108,529	102%	110,439	0	110,439	102%
510620 TERMINATION COSTS										
100 Personal Services			20,340		50,000	0%	50,000		50,000	100%
170 Employee Incentive Progra					500	0%	500		500	100%
Account:			20,340		50,500	0%	50,500	0	50,500	100%
521000 INTERFUND OPERATING TRANSFERS OUT										
820 Transfers to Other Funds	374,841	252,082	210,000	564,000	564,000	100%	625,000		625,000	111%
Account:	374,841	252,082	210,000	564,000	564,000	100%	625,000	0	625,000	111%
Fund:	3,170,863	3,623,558	3,765,142	4,541,809	5,097,864	89%	5,463,440	0	5,463,440	107% %
2100 RESORT TAX										
521000 INTERFUND OPERATING TRANSFERS OUT										
820 Transfers to Other Funds		374,883	1,385,413	1,091,656	1,091,657	100%	1,416,928		1,416,928	130%
Account:		374,883	1,385,413	1,091,656	1,091,657	100%	1,416,928	0	1,416,928	130%
Fund:		374,883	1,385,413	1,091,656	1,091,657	100%	1,416,928	0	1,416,928	130% %

Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
2310 TAX INCREMENT DISTRICT FUND										
470300 ECONOMIC DEVELOPMENT										
354 Engineering/Consulting	5,700				50,000	0%	50,000		50,000	100%
930 New Improvements/Misc.	1,177	27,279	603,378	183,703	3,043,753	6%	2,000,000		2,000,000	66%
931 Project Engineering		78,040	79,360	16,855	75,000	22%	84,000		84,000	112%
940 New Machinery & Equipmen		50,000			0	0%			0	0%
Account:	6,877	155,319	682,738	200,558	3,168,753	6%	2,134,000	0	2,134,000	67%
521000 INTERFUND OPERATING TRANSFERS OUT										
820 Transfers to Other Funds	313,146	100,000		100,000	100,000	100%			0	0%
Account:	313,146	100,000		100,000	100,000	100%	0	0	0	0%
Fund:	320,023	255,319	682,738	300,558	3,268,753	9%	2,134,000	0	2,134,000	65% %
2311 TEDD-INDUSTRIAL PARK										
470300 ECONOMIC DEVELOPMENT										
930 New Improvements/Misc.					30,000	0%	50,000		50,000	167%
931 Project Engineering					45,000	0%	25,000		25,000	56%
Account:					75,000	0%	75,000	0	75,000	100%
Fund:					75,000	0%	75,000	0	75,000	100% %
2312 TEDD - COLUMBIA RISING IND PARK										
470300 ECONOMIC DEVELOPMENT										
930 New Improvements/Misc.					371,893	0%	355,000		355,000	95%
931 Project Engineering					65,000	0%	65,000		65,000	100%
Account:					436,893	0%	420,000	0	420,000	96%
Fund:					436,893	0%	420,000	0	420,000	96% %
2350 Local Government Review										
410130 Committees and Special Bodies										
220 Operating Supplies					500	0%	1,000		1,000	200%
380 Training & Certification				2,304	4,000	58%			0	0%
390 Other Purchased Services				1,851	15,500	12%	33,662		33,662	217%
Account:				4,155	20,000	21%	34,662	0	34,662	173%
Fund:				4,155	20,000	21%	34,662	0	34,662	173% %

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Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
2372 PERMISSIVE MEDICAL LEVY										
521000 INTERFUND OPERATING TRANSFERS OUT										
820 Transfers to Other Funds	213,551	258,198	337,809	342,722	357,172	96%	429,493		429,493	120%
Account:	213,551	258,198	337,809	342,722	357,172	96%	429,493	0	429,493	120%
Fund:	213,551	258,198	337,809	342,722	357,172	96%	429,493	0	429,493	120% %
2394 BUILDING CODE ENFORCEMENT FUND										
420500 PROTECTIVE INSPECTIONS										
210 Office Supplies	152	32	169	141	300	47%	300		300	100%
212 Small Equipment < $5,000	31			377	1,500	25%	1,500		1,500	100%
220 Operating Supplies	17	78	60		200	0%	200		200	100%
330 Subscriptions & Books		903			1,200	0%	1,200		1,200	100%
335 Membership & Dues		145	160	170	160	106%	170		170	106%
345 Phone & Fax	183				500	0%	500		500	100%
353 Audit	1,000	1,000	1,000	1,200	1,200	100%	1,200		1,200	100%
355 Data Processing Services	145				400	0%	400		400	100%
380 Training & Certification	417	442			750	0%	750		750	100%
390 Other Purchased Services	955	44	23	70	0	***%			0	0%
398 Bldg Inspection Svcs	70,223	60,122	81,199	120,466	121,600	99%	125,000		125,000	103%
399 Other Contracted Services	395	344	483	725	1,428	51%	800		800	56%
940 New Machinery & Equipmen		37,500			0	0%			0	0%
Account:	73,518	100,610	83,094	123,149	129,238	95%	132,020	0	132,020	102%
420510 Administration										
110 Salaries and Wages	26,492	28,713	34,232	33,017	33,335	99%	35,368		35,368	106%
120 Overtime	281	473	641	603	859	70%	765		765	89%
140 Employer Contributions	4,804	5,365	5,969	5,082	6,050	84%	5,586		5,586	92%
180 Health Insurance	4,283	4,480	10,593	10,032	11,465	88%	12,541		12,541	109%
190 Deferred Comp	1,705	2,422	1,290	232	0	***%	816		816	*****%
Account:	37,565	41,453	52,725	48,966	51,709	95%	55,076	0	55,076	107%
510330 Comprehensive Liability Insurance										
510 Insurance	1,163	1,120	1,046	1,069	1,069	100%	1,010		1,010	94%
Account:	1,163	1,120	1,046	1,069	1,069	100%	1,010	0	1,010	94%
Fund:	112,246	143,183	136,865	173,184	182,016	95%	188,106	0	188,106	103% %
2400 SPECIAL LIGHTING DISTRICT FUND										
430200 ROAD & STREET SERVICES										
240 Repair & Maintenance Supp		1,136	595	1,486	10,000	15%	10,000		10,000	100%
341 Electric Utility	31,458	30,486	30,807	30,561	36,000	85%	36,000		36,000	100%
354 Engineering/Consulting					1,500	0%	1,500		1,500	100%

Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
363 Office Maintenance/Agreem	920	966	1,062	1,169	1,169	100%	1,300		1,300	111%
399 Other Contracted Services	1,474	150	2,738		3,000	0%	3,000		3,000	100%
Account:	33,852	32,738	35,202	33,216	51,669	64%	51,800	0	51,800	100%
Fund:	33,852	32,738	35,202	33,216	51,669	64%	51,800	0	51,800	100% %
2500 SPECIAL STREET MAINTENANCE DISTRICT FUND										
430200 ROAD & STREET SERVICES										
110 Salaries and Wages	149,395	188,635	211,450	232,553	232,798	100%	245,938		245,938	106%
120 Overtime	2,614	5,962	11,043	4,459	11,667	38%	9,915		9,915	85%
140 Employer Contributions	32,669	42,647	47,048	50,568	53,385	95%	58,638		58,638	110%
180 Health Insurance	54,051	60,955	67,258	67,306	71,937	94%	70,961		70,961	99%
190 Deferred Comp	346				0	0%			0	0%
210 Office Supplies	30	152	180	141	250	56%	250		250	100%
212 Small Equipment < $5,000	2,815	4,922	4,151	6,580	6,500	101%	6,500		6,500	100%
220 Operating Supplies	8,726	16,838	5,742	10,333	12,000	86%	12,000		12,000	100%
221 Chemicals	11,487	27,753	29,612	32,061	31,000	103%	35,000		35,000	113%
226 Clothing/Uniforms		395	568		600	0%	900		900	150%
231 Gas & Oil	16,790	23,563	18,398	12,983	24,000	54%	19,000		19,000	79%
232 Vehicle Parts	8,866	12,332	18,826	20,999	30,000	70%	20,000		20,000	67%
240 Repair & Maintenance Supp	8,414	6,447	5,620	5,606	7,500	75%	7,500		7,500	100%
242 Sign Parts and Supplies	8,319	3,018	11,082	3,607	8,500	42%	5,000		5,000	59%
243 Traffic Signal Supplies	2,252	1,007	378		2,500	0%	1,000		1,000	40%
318 U-DIG Services	325	311	271	330	400	83%	400		400	100%
340 Utility Services	2,725	2,280	2,250	2,306	2,500	92%	2,500		2,500	100%
341 Electric Utility	2,105	1,839	1,624	1,538	2,000	77%	2,000		2,000	100%
342 Water & Sewer	1,161	1,184	1,172	1,180	1,300	91%	1,300		1,300	100%
344 Gas Utility	2,940	3,032	2,053	1,825	3,200	57%	3,200		3,200	100%
345 Phone & Fax	2,686	2,632	2,892	2,541	3,200	79%	3,200		3,200	100%
354 Engineering/Consulting	636				0	0%			0	0%
355 Data Processing Services	1,093	1,127	1,053	1,053	1,200	88%	1,200		1,200	100%
360 Maintenance & Repair	468		47	8	1,000	1%	1,000		1,000	100%
361 Motor Vehicle M & R	1,798	2,020	1,558	10,929	5,000	219%	5,000		5,000	100%
363 Office Maintenance/Agreem	1,032	966	1,217	1,239	1,260	98%	1,400		1,400	111%
366 Building Maintenance & Re	68	499	160	165	2,660	6%	3,000		3,000	113%
380 Training & Certification	274	265	259	250	600	42%	600		600	100%
390 Other Purchased Services	194	409	364		1,500	0%	1,500		1,500	100%
399 Other Contracted Services	30,499	4,728	11,336	1,923	8,500	23%	8,500		8,500	100%
452 Gravel and Sand	336	4,352	2,927	2,778	4,500	62%	4,500		4,500	100%
471 Asphalt & Asphalt Filler	4,125	6,060	5,267	5,024	6,000	84%	6,000		6,000	100%
Account:	359,239	426,330	465,806	480,285	537,457	89%	537,902	0	537,902	100%
430210 Street Administration										
110 Salaries and Wages	35,737	37,612	41,037	33,301	43,265	77%	46,122		46,122	107%
120 Overtime	94	134	201	190	172	110%	215		215	125%
140 Employer Contributions	6,410	6,887	7,183	5,117	7,927	65%	7,206		7,206	91%
180 Health Insurance	9,540	10,402	9,862	6,500	12,168	53%	10,817		10,817	89%

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Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
190 Deferred Comp	1,463	1,536	1,612	542	0	***%	1,525		1,525	*****%
Account:	53,244	56,571	59,895	45,650	63,532	72%	65,885	0	65,885	104%
521000 INTERFUND OPERATING TRANSFERS OUT										
820 Transfers to Other Funds	6,432				0	0%			0	0%
Account:	6,432				0	***%	0	0	0	0%
Fund:	418,915	482,901	525,701	525,935	600,989	88%	603,787	0	603,787	100%
										%
2700 CEDAR CREEK TRUST										
430250 City-Wide Pathways										
399 Other Contracted Services	927				0	0%			0	0%
Account:	927				0	***%	0	0	0	0%
470100 Community Public Facilitiy Projects										
930 New Improvements/Misc.				3,650	288,302	1%	200,000		200,000	69%
Account:				3,650	288,302	1%	200,000	0	200,000	69%
Fund:	927			3,650	288,302	1%	200,000	0	200,000	69%
										%
2820 GAS TAX FUND										
430200 ROAD & STREET SERVICES										
221 Chemicals	11,993				0	0%			0	0%
399 Other Contracted Services	71,321	11,294	221,599		192,251	0%	235,543		235,543	123%
452 Gravel and Sand	2,708				0	0%			0	0%
Account:	86,022	11,294	221,599		192,251	0%	235,543	0	235,543	123%
521000 INTERFUND OPERATING TRANSFERS OUT										
820 Transfers to Other Funds	25,035	23,337	143,491	164,827	164,827	100%	180,000		180,000	109%
Account:	25,035	23,337	143,491	164,827	164,827	100%	180,000	0	180,000	109%
Fund:	111,057	34,631	365,090	164,827	357,078	46%	415,543	0	415,543	116%
										%
2821 Special Road/Street Allocation Program										
430200 ROAD & STREET SERVICES										
399 Other Contracted Services	41,830				0	0%			0	0%
930 New Improvements/Misc.	103,887		135,072		0	0%			0	0%
Account:	145,717		135,072		0	***%	0	0	0	0%
Fund:	145,717		135,072		0	0%	0	0	0	0%
										%

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Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
2917 CRIME VICTIMS ASSISTANCE FUND										
410360 CITY COURT										
356 Local Crime Victims Progr	5,021	3,320	4,158	5,375	6,000	90%	7,000	________	7,000	117%
Account:	5,021	3,320	4,158	5,375	6,000	90%	7,000	0	7,000	117%
Fund:	5,021	3,320	4,158	5,375	6,000	90%	7,000	0	7,000	117%
										%
2940 CDBG-HOME INVESTMENT PARTNERSHIP PROGRAM GRANT FUND										
470450 Partnership with NW Montana Land Trust										
850 Home Project Activity Cos			132,006	34,264	34,264	100%	7,627	________	7,627	22%
Account:			132,006	34,264	34,264	100%	7,627	0	7,627	22%
Fund:			132,006	34,264	34,264	100%	7,627	0	7,627	22%
										%
2959 EDA										
470300 ECONOMIC DEVELOPMENT										
354 Engineering/Consulting		12,502	4,468	3,906	5,000	78%	5,000	________	5,000	100%
930 New Improvements/Misc.	114,878	1,040,235	12,631		205,432	0%	201,526	________	201,526	98%
Account:	114,878	1,052,737	17,099	3,906	210,432	2%	206,526	0	206,526	98%
Fund:	114,878	1,052,737	17,099	3,906	210,432	2%	206,526	0	206,526	98%
										%
2991 ARPA (State and Local Fiscal Recovery Funds) 21.027										
521000 INTERFUND OPERATING TRANSFERS OUT										
820 Transfers to Other Funds		596,914	210,955	697,607	697,607	100%	________	________	0	0%
Account:		596,914	210,955	697,607	697,607	100%	0	0	0	0%
Fund:		596,914	210,955	697,607	697,607	100%	0	0	0	0%
										%
2995 RAISE Grant										
430230 Road and Street Construction										
930 New Improvements/Misc.				530,980	818,359	65%	3,743,695	________	3,743,695	457%
Account:				530,980	818,359	65%	3,743,695	0	3,743,695	457%
430550 Water Projects										
930 New Improvements/Misc.				285,913	440,655	65%	2,018,856	________	2,018,856	458%
Account:				285,913	440,655	65%	2,018,856	0	2,018,856	458%
Fund:				816,893	1,259,014	65%	5,762,551	0	5,762,551	458%
										%

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Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
3534 SID 34 FUND - 5th Avenue Water Main										
490300 Special Improvement District										
610 Principal	5,381	4,770	4,997	5,234	5,234	100%	__________	__________	0	0%
620 Interest	929	713	486	249	249	100%	__________	__________	0	0%
Account:	6,310	5,483	5,483	5,483	5,483	100%	0	0	0	0%
521000 INTERFUND OPERATING TRANSFERS OUT										
820 Transfers to Other Funds				911	911	100%	__________	__________	0	0%
Account:				911	911	100%	0	0	0	0%
Fund:	6,310	5,483	5,483	6,394	6,394	100%	0	0	0	0% %
3536 SID 36 FUND - Talbott & 4th Avenue Water Main										
490300 Special Improvement District										
610 Principal	2,774	2,901	3,047	3,192	3,192	100%	__________	__________	0	0%
620 Interest	570	443	296	152	152	100%	__________	__________	0	0%
Account:	3,344	3,344	3,343	3,344	3,344	100%	0	0	0	0%
521000 INTERFUND OPERATING TRANSFERS OUT										
820 Transfers to Other Funds				1,894	1,894	100%	__________	__________	0	0%
Account:				1,894	1,894	100%	0	0	0	0%
Fund:	3,344	3,344	3,343	5,238	5,238	100%	0	0	0	0% %
3538 SID 38 FUND - Riverwood										
490300 Special Improvement District										
610 Principal	16,792	17,223	17,001	24,286	24,287	100%	16,394	__________	16,394	68%
620 Interest	11,302	10,172	9,889	8,970	8,971	100%	8,099	__________	8,099	90%
Account:	28,094	27,395	26,890	33,256	33,258	100%	24,493	0	24,493	74%
Fund:	28,094	27,395	26,890	33,256	33,258	100%	24,493	0	24,493	74% %
4000 CAPITAL PROJECTS FUND - Building Improvements										
411200 FACILITIES ADMINISTRATION										
930 New Improvements/Misc.	77,563	6,025		10,367	12,000	86%	20,000	__________	20,000	167%
Account:	77,563	6,025		10,367	12,000	86%	20,000	0	20,000	167%
430200 ROAD & STREET SERVICES										
930 New Improvements/Misc.		18,210	81,663	9,549	26,000	37%	25,000	__________	25,000	96%
Account:		18,210	81,663	9,549	26,000	37%	25,000	0	25,000	96%
Fund:	77,563	24,235	81,663	19,916	38,000	52%	45,000	0	45,000	118% %

Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
4010 CAPITAL PROJECTS FUND - Parks Improvements										
460400 PARK & RECREATION SERVICES										
360 Maintenance & Repair		7,585			0	0%	__________	__________	0	0%
930 New Improvements/Misc.	267,829	118,106	10,834	723,491	735,000	98%	225,000	__________	225,000	31%
931 Project Engineering				21,190	26,000	82%	25,000	__________	25,000	96%
940 New Machinery & Equipmen				44,917	50,000	90%	25,000	__________	25,000	50%
Account:	267,829	125,691	10,834	789,598	811,000	97%	275,000	0	275,000	34%
460445 SWIMMING POOL										
940 New Machinery & Equipmen					0	0%	200,000	__________	200,000	*****%
Account:					0	***%	200,000	0	200,000	*****%
Fund:	267,829	125,691	10,834	789,598	811,000	97%	475,000	0	475,000	59% %
4020 CAPITAL PROJECTS FUND - General Equipment										
410500 DEPT. OF FINANCE										
940 New Machinery & Equipmen		7,500			0	0%	__________	__________	0	0%
Account:		7,500			0	***%	0	0	0	0%
420100 LAW ENFORCEMENT SERVICES										
940 New Machinery & Equipmen	11,021	102,866	109,231	87,670	87,671	100%	100,000	__________	100,000	114%
Account:	11,021	102,866	109,231	87,670	87,671	100%	100,000	0	100,000	114%
420400 FIRE PROTECTION & CONTROL										
942 Replacement Machinery/Equ			785,000	6,559	6,559	100%	55,000	__________	55,000	839%
Account:			785,000	6,559	6,559	100%	55,000	0	55,000	839%
430200 ROAD & STREET SERVICES										
940 New Machinery & Equipmen		7,947		15,710	36,000	44%	__________	__________	0	0%
Account:		7,947		15,710	36,000	44%	0	0	0	0%
460400 PARK & RECREATION SERVICES										
930 New Improvements/Misc.					0	0%	90,000	__________	90,000	*****%
940 New Machinery & Equipmen			20,000		0	0%	__________	__________	0	0%
Account:			20,000		0	***%	90,000	0	90,000	*****%
Fund:	11,021	118,313	914,231	109,939	130,230	84%	245,000	0	245,000	188% %
4040 CAPITAL PROJECTS FUND - Street Construction										
430200 ROAD & STREET SERVICES										
399 Other Contracted Services	33,270		30,680		132,222	0%	150,000	__________	150,000	113%
950 City Construction	39,493	28,407	678,832		980,951	0%	500,000	__________	500,000	51%
Account:	72,763	28,407	709,512		1,113,173	0%	650,000	0	650,000	58%
Fund:	72,763	28,407	709,512		1,113,173	0%	650,000	0	650,000	58%

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5210 WATER ENTERPRISE FUND										
430500 Water Operating										
110 Salaries and Wages	120,828	161,049	86,432	145,337	148,654	98%	154,200		154,200	104%
120 Overtime	567	3,504	2,530	2,277	3,677	62%	3,002		3,002	82%
140 Employer Contributions	26,250	33,933	18,612	31,741	32,793	97%	35,464		35,464	108%
180 Health Insurance	35,110	47,883	25,157	42,602	44,898	95%	49,192		49,192	110%
190 Deferred Comp	2,087				0	0%			0	0%
197 Pension Expense	2,979	28,190	-48,769		0	0%			0	0%
210 Office Supplies	890	2,142	1,882	2,440	2,200	111%	2,200		2,200	100%
212 Small Equipment < $5,000	2,416	614	1,327	4,295	4,000	107%	4,000		4,000	100%
220 Operating Supplies	3,355	2,730	3,257	3,642	3,500	104%	3,500		3,500	100%
226 Clothing/Uniforms	71	130	284	148	250	59%	500		500	200%
230 Waterline Supplies	48,387	65,794	27,161	23,880	45,000	53%	40,000		40,000	89%
231 Gas & Oil	5,675	5,782	3,495	4,399	6,000	73%	6,000		6,000	100%
232 Vehicle Parts	19	704	921	969	2,000	48%	2,000		2,000	100%
240 Repair & Maintenance Supp	21,021	8,740	24,219	21,239	18,000	118%	20,000		20,000	111%
310 Postage & Freight	3,495	4,342	3,859	4,813	4,200	115%	4,500		4,500	107%
318 U-DIG Services	325	311	271	330	400	83%	400		400	100%
331 Legal Notices	2,123	1,506	283	801	3,000	27%	1,500		1,500	50%
335 Membership & Dues	494	524	499	388	600	65%	600		600	100%
340 Utility Services	1,136	1,530	1,173	1,145	1,400	82%	1,400		1,400	100%
341 Electric Utility	54,014	48,785	54,377	59,269	57,000	104%	58,000		58,000	102%
342 Water & Sewer	688	709	623	603	800	75%	800		800	100%
344 Gas Utility	1,108	927	536	543	1,200	45%	800		800	67%
345 Phone & Fax	4,665	4,348	4,939	4,402	5,100	86%	5,100		5,100	100%
350 Legal Services/Contract	6,677	6,996	7,517	8,335	8,336	100%	8,752		8,752	105%
351 Litigation/Add'l Legal Se					2,000	0%			0	0%
353 Audit	2,700	2,366	2,700	4,250	8,200	52%	9,388		9,388	114%
354 Engineering/Consulting	8,482	6,605	2,165	1,270	32,500	4%	160,000		160,000	492%
355 Data Processing Services	4,605	4,831	5,520	5,140	6,000	86%	6,000		6,000	100%
357 Employee Services	300	314	338	374	375	100%	393		393	105%
360 Maintenance & Repair	32,775	21,310	67,760	18,711	26,000	72%	70,000		70,000	269%
361 Motor Vehicle M & R	1,161	577	937	85	1,200	7%	1,200		1,200	100%
363 Office Maintenance/Agreem	8,796	9,598	10,195	11,131	10,750	104%	12,000		12,000	112%
366 Building Maintenance & Re		470	460		1,500	0%	1,500		1,500	100%
380 Training & Certification	3,564	2,367	2,456	1,959	4,000	49%	3,000		3,000	75%
390 Other Purchased Services	680	1,603	5,369	1,820	4,000	46%	3,000		3,000	75%
391 DEQ Permit	4,346	4,394	4,424	4,424	4,424	100%	4,500		4,500	102%
392 Leak Detection	13,125				5,000	0%	5,000		5,000	100%
394 Sampling & Testing	6,872	2,664	5,817	3,404	6,500	52%	6,500		6,500	100%
399 Other Contracted Services	22,042	23,659	15,508	32,254	25,000	129%	28,000		28,000	112%
810 Losses (Bad debt expense)			525		0	0%			0	0%
930 New Improvements/Misc.				8,127	0	***%			0	0%
934 Replacement/Improvements				84,266	78,436	107%			0	0%
Account:	453,828	511,931	344,759	540,813	608,893	89%	712,391	0	712,391	117%

Item No.5.

Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430560 Administration										
110 Salaries and Wages	60,993	64,834	58,197	65,499	76,120	86%	100,966	__________	100,966	133%
120 Overtime		71	43	36	343	10%	120	__________	120	35%
140 Employer Contributions	11,019	12,000	13,250	9,269	13,764	67%	15,246	__________	15,246	111%
180 Health Insurance	13,888	14,965	20,474	13,906	23,744	59%	26,934	__________	26,934	113%
190 Deferred Comp	4,434	5,289	4,300	1,280	0	***%	3,735	__________	3,735	*****%
Account:	90,334	97,159	96,264	89,990	113,971	79%	147,001	0	147,001	129%
430570 Water Customer Accounting & Collection										
110 Salaries and Wages	43,977	45,428	51,989	55,513	69,690	80%	51,478	__________	51,478	74%
120 Overtime	380	545	833	824	1,276	65%	860	__________	860	67%
140 Employer Contributions	7,712	8,079	9,222	9,874	12,344	80%	9,175	__________	9,175	74%
180 Health Insurance	6,398	7,397	10,691	6,361	22,318	29%	4,346	__________	4,346	19%
190 Deferred Comp	1,530	1,361	950	3,076	2,350	131%	4,543	__________	4,543	193%
Account:	59,997	62,810	73,685	75,648	107,978	70%	70,402	0	70,402	65%
490210 Revenue Bonds, Series 2005										
610 Principal				31,000	31,000	100%	__________	__________	0	0%
620 Interest	2,520	1,879	1,204	529	529	100%	__________	__________	0	0%
Account:	2,520	1,879	1,204	31,529	31,529	100%	0	0	0	0%
490220 Water Revenue Bonds Series 2020										
610 Principal				29,000	29,000	100%	30,000	__________	30,000	103%
620 Interest	16,063	15,375	14,675	13,975	13,975	100%	13,238	__________	13,238	95%
Account:	16,063	15,375	14,675	42,975	42,975	100%	43,238	0	43,238	101%
510330 Comprehensive Liability Insurance										
510 Insurance	12,726	13,723	14,464	12,647	12,648	100%	14,187	__________	14,187	112%
Account:	12,726	13,723	14,464	12,647	12,648	100%	14,187	0	14,187	112%
510400 Depreciation										
830 Depreciation - Closed to	213,306	213,053	226,519		220,000	0%	228,000	__________	228,000	104%
Account:	213,306	213,053	226,519		220,000	0%	228,000	0	228,000	104%
Fund:	848,774	915,930	771,570	793,602	1,137,994	70%	1,215,219	0	1,215,219	107% %
5211 WATER CAPITAL EXPANSION										
521000 INTERFUND OPERATING TRANSFERS OUT										
820 Transfers to Other Funds		46,500		400,000	400,000	100%	__________	__________	0	0%
Account:		46,500		400,000	400,000	100%	0	0	0	0%
Fund:		46,500		400,000	400,000	100%	0	0	0	0% %

Item No.5.

Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
5310 SEWER ENTERPRISE FUND										
430600 Sewer Operating										
110 Salaries and Wages	186,414	221,569	239,348	257,958	258,335	100%	272,478		272,478	105%
120 Overtime	8,495	9,889	7,076	6,716	12,043	56%	7,926		7,926	66%
140 Employer Contributions	41,417	51,569	54,641	59,277	61,084	97%	66,833		66,833	109%
180 Health Insurance	37,174	40,474	56,031	93,436	94,416	99%	111,552		111,552	118%
190 Deferred Comp	6,740	8,898	7,162		0	0%	2,328		2,328	*****%
197 Pension Expense	24,214	23,587	34,164		0	0%			0	0%
210 Office Supplies	860	2,344	1,898	2,505	2,200	114%	2,200		2,200	100%
212 Small Equipment < $5,000	2,432	1,221	488	8,946	18,350	49%	12,000		12,000	65%
220 Operating Supplies	9,007	7,455	14,342	13,055	10,500	124%	13,000		13,000	124%
221 Chemicals	19,749	29,357	19,880	19,880	30,000	66%	26,000		26,000	87%
222 Lab Supplies	4,961	8,558	8,180	5,094	7,000	73%	7,000		7,000	100%
226 Clothing/Uniforms	56	389	447		450	0%	500		500	111%
231 Gas & Oil	7,959	12,649	7,610	9,803	8,000	123%	8,000		8,000	100%
232 Vehicle Parts	2,070	2,319	1,940	1,380	9,500	15%	7,500		7,500	79%
240 Repair & Maintenance Supp	21,960	32,817	21,258	54,689	30,000	182%	40,500		40,500	135%
310 Postage & Freight	3,952	4,950	3,950	4,993	4,200	119%	4,500		4,500	107%
318 U-DIG Services	325	311	271	330	400	83%	400		400	100%
331 Legal Notices	478	907	1,773	810	1,000	81%	1,000		1,000	100%
335 Membership & Dues	464	494	499	388	600	65%	600		600	100%
340 Utility Services	771	832	890	953	900	106%	900		900	100%
341 Electric Utility	71,840	75,884	76,394	80,610	79,000	102%	80,000		80,000	101%
342 Water & Sewer	1,199	1,249	1,096	1,195	1,500	80%	1,500		1,500	100%
344 Gas Utility	8,144	8,585	6,566	6,119	8,000	76%	6,500		6,500	81%
345 Phone & Fax	6,318	4,537	4,707	4,222	6,000	70%	4,500		4,500	75%
350 Legal Services/Contract	6,677	6,996	7,517	23,335	23,336	100%	8,752		8,752	38%
351 Litigation/Add'l Legal Se					2,000	0%			0	0%
353 Audit	2,700	2,366	2,700	4,250	8,200	52%	9,388		9,388	114%
354 Engineering/Consulting	28,740	9,720	4,167	13,407	44,500	30%	158,000		158,000	355%
355 Data Processing Services	10,922	11,046	11,645	9,276	15,000	62%	15,000		15,000	100%
357 Employee Services	450	468	499	554	554	100%	581		581	105%
360 Maintenance & Repair	98,419	9,409	70,944	18,409	50,500	36%	50,000		50,000	99%
361 Motor Vehicle M & R	10,571	7,924	6,158	6,950	8,000	87%	5,000		5,000	63%
363 Office Maintenance/Agreem	8,796	9,598	10,266	11,175	10,810	103%	11,500		11,500	106%
366 Building Maintenance & Re	1,446	3,391	2,902	5,227	8,700	60%	8,500		8,500	98%
380 Training & Certification	2,320	2,453	2,300	6,139	3,200	192%	3,000		3,000	94%
390 Other Purchased Services	1,041	879	1,811	1,348	1,200	112%	1,500		1,500	125%
391 DEQ Permit	3,000	1,500	1,500	1,500	1,500	100%	1,500		1,500	100%
394 Sampling & Testing	4,176	4,742	4,463	5,044	6,000	84%	6,500		6,500	108%
395 Landfill Services	35,556	31,039	30,577	34,187	38,000	90%	38,000		38,000	100%
399 Other Contracted Services	8,298	3,530	9,245	11,647	8,900	131%	9,000		9,000	101%
810 Losses (Bad debt expense)			349		0	0%			0	0%
930 New Improvements/Misc.				3,913,103	4,739,192	83%	826,089		826,089	17%
934 Replacement/Improvements				257,973	374,368	69%	116,395		116,395	31%
Account:	690,111	655,905	737,654	4,955,883	5,987,438	83%	1,946,422	0	1,946,422	33%

Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430610 Sewer Administration										
110 Salaries and Wages	60,991	64,830	67,869	65,494	76,120	86%	100,966	____	100,966	133%
120 Overtime		71	42	35	343	10%	120	____	120	35%
140 Employer Contributions	11,018	11,999	13,248	9,268	13,764	67%	15,246	____	15,246	111%
180 Health Insurance	13,887	14,965	20,469	13,905	23,744	59%	26,934	____	26,934	113%
190 Deferred Comp	4,434	5,288	4,300	1,280	0	***%	3,735	____	3,735	*****%
Account:	90,330	97,153	105,928	89,982	113,971	79%	147,001	0	147,001	129%
430670 Sewer Customer Accounting & Collection										
110 Salaries and Wages	43,970	45,363	51,267	54,822	68,844	80%	51,478	____	51,478	75%
120 Overtime	378	541	827	814	1,261	65%	860	____	860	68%
140 Employer Contributions	7,710	8,067	9,099	9,748	12,199	80%	9,175	____	9,175	75%
180 Health Insurance	6,397	7,368	10,331	6,221	21,770	29%	4,346	____	4,346	20%
190 Deferred Comp	1,529	1,360	949	3,017	2,350	128%	4,543	____	4,543	193%
Account:	59,984	62,699	72,473	74,622	106,424	70%	70,402	0	70,402	66%
490215 Revenue Bonds, Series 2009										
610 Principal				42,000	42,000	100%	42,000	____	42,000	100%
620 Interest	7,489	6,694	5,899	5,089	5,089	100%	4,234	____	4,234	83%
Account:	7,489	6,694	5,899	47,089	47,089	100%	46,234	0	46,234	98%
490225 Sewer Revenue Bonds Series 2025										
610 Principal					0	0%	14,000	____	14,000	*****%
620 Interest					0	0%	10,710	____	10,710	*****%
Account:					0	***%	24,710	0	24,710	*****%
510330 Comprehensive Liability Insurance										
510 Insurance	30,527	35,535	39,706	42,663	42,664	100%	43,003	____	43,003	101%
Account:	30,527	35,535	39,706	42,663	42,664	100%	43,003	0	43,003	101%
510400 Depreciation										
830 Depreciation - Closed to	529,046	362,930	359,541		500,000	0%	400,000	____	400,000	80%
Account:	529,046	362,930	359,541		500,000	0%	400,000	0	400,000	80%
Fund:	1,407,487	1,220,916	1,321,201	5,210,239	6,797,586	77%	2,677,772	0	2,677,772	39% %
5311 SEWER CAPITAL EXPANSION										
521531 Transfer to Sewer										
820 Transfers to Other Funds		184,862		101,544	1,200,445	8%	715,065	____	715,065	60%
Account:		184,862		101,544	1,200,445	8%	715,065	0	715,065	60%
Fund:		184,862		101,544	1,200,445	8%	715,065	0	715,065	60% %

Item No.5.

Item No.5.

Account Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
7120 FIRE RELIEF DISABILITY/PENSION FUND										
420400 FIRE PROTECTION & CONTROL										
130 Employee Benefits					67,627	0%	50,496	________	50,496	75%
Account:					67,627	0%	50,496	0	50,496	75%
Fund:					67,627	0%	50,496	0	50,496	75% %
Grand Total:	7,370,235	9,559,458	11,577,977	16,209,483	25,775,655		23,514,508	0	23,514,508	

RESOLUTION NO. 1950

A RESOLUTION OF THE CITY OF COLUMBIA FALLS, MONTANA, LEVYING ASSESSMENTS UPON PROPERTY WITHIN SPECIAL IMPROVEMENTS DISTRICTS TO DEFRAY THE COST OF SAID SPECIAL IMPROVEMENT DISTRICTS FOR THE FISCAL YEAR 2026

WHEREAS, annual special assessments are made on properties within the lighting and city-wide street maintenance districts for the purpose of assessing each property owner therein for the allocated share of the cost of the street lighting and street maintenance.

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

Section One: That there is hereby levied and assessed against each lot or parcel of land within each Special Improvement District of the City of Columbia Falls, Montana, a special assessment to defray the costs of the maintenance within such districts for the fiscal year beginning July 1, 2025 and ending June 30, 2026. The assessments to defray the costs thereof are against the lots or parcels of land as are designated, described and listed in the resolution of assessment establishing each of said districts and as the same may be expanded, which lots or parcels of land are all described or listed on the Special Assessment Roll which is on file in the office of the City Clerk, City of the Columbia Falls, Montana.

Section Two: That the FY 2025-26 Special Assessments in total amounts are:

Street Lighting District	$ 30,049
Street Maintenance District	$363,825

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, THIS 2nd DAY OF SEPTEMBER, 2025. THE COUNCIL VOTING AS FOLLOWS:

AYES:

NOES:

ABSENT:

____
City Clerk

APPROVED BY THE MAYOR OF COLUMBIA FALLS, MONTANA, THIS 2nd DAY OF SEPTEMBER, 2025.

____
Mayor

ATTEST:

____
City Clerk

HISTORY – SPECIAL MAINTENANCE DISTRICTS

STREET MAINTENANCE DISTRICT
City-Wide Square Footage

FY 87/88	$78,000 New/Creation
FY 88/89	$ 74,315
FY 89/90	$ 77,999
FY 90/91	$ 75,000
FY 91/92	$105,000
FY 92/93	$105,000
FY 93/94	$110,000
FY 94/95	$100,000
FY 95/96	$110,000
FY 96/97	$136,000
FY 97/98	$152,000
FY 98/99	$152,000
FY 99/2000	$162,990
FY 00/01	$181,281
FY 01/02	$194,500
FY 02/03	$194,800
FY 03/04	$212,000
FY 04/05	$228,245
FY 05/06	$234,813
FY 06/07	$258,260
FY 07/08	$279,420
FY 08/09	$310,000
FY 09/10	$310,000
FY 10/11	$301,000
FY 11/12	$301,000
FY 12/13	$301,000
FY 13/14	$301,000
FY 14/15	$301,000
FY 15/16	$301,000
FY 16/17	$301,000
FY 17/18	$301,000
FY 18/19	$301,000
FY 19/20	$316,000
FY 20/21	$316,000
FY 21/22	$316,000
FY 22/23	$316,000
FY 23/24	$330,000
FY 24/25	$346,500
FY 25/26	$363,825

302 – Street Maintenance District
= $0.009018202 per sq. ft.
40,343,404.52 Square Footage

LIGHTING DISTRICT
Front Footing / Specified Areas

FY 87/88	$10,349
FY 88/89	$14,200
FY 89/90	$16,000
FY 90/91	$11,000
FY 91/92	$12,000
FY 92/93	$ 9,000
FY 93/94	$12,000
FY 94/95	$11,000
FY 95/96	$14,500
FY 96/97	$14,500
FY 97/98	$14,500
FY 98/99	$14,500
FY 99/2000	$15,500
FY 00/01	$15,500
FY 01/02	$15,800
FY 02/03	$15,800
FY 03/04	$32,500
FY 04/05	$31,500
FY 05/06	$27,500
FY 06/07	$33,000
FY 07/08	$40,000
FY 08/09	$40,000
FY 09/10	$40,000
FY 10/11	$40,000
FY 11/12	$40,000
FY 12/13	$40,000
FY 13/14	$40,000
FY 14/15	$40,000
FY 15/16	$33,928
FY 16/17	$33,928
FY 17/18	$33,928
FY 18/19	$33,349
FY 19/20	$30,049
FY 20/21	$30,049
FY 21/22	$30,049
FY 22/23	$30,049
FY 23/24	$30,049
FY 24/25	$30,049
FY 25/26	$30,049

301 – Special Lighting District
= $0.12642300 per front foot
237,686.17 Front Footage

RESOLUTION NO. 1951

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, MONTANA, SETTING AND ADOPTING THE MILL LEVIES ON ALL REAL AND PERSONAL PROPERTY WITHIN THE CITY OF COLUMBIA FALLS; APPROVING SPECIAL LEVIES FOR SPECIAL PURPOSES ON PROPERTY WITHIN THE CITY OF COLUMBIA FALLS FOR FISCAL YEAR 2026.

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

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

Section Two: The tax levy requirements as expressed in mills, totaling 148.44 mills are as follows: Section 15-10-420, MCA 127.46 less (40.76) Resort Tax offset for a net levy of 110.39 mills and Permissive Medical Levy 38.05 mills.

Section Three: Pursuant to Section 7-6-4030, MCA, the City must report the increase in property taxes, including an increase authorized under 15-10-420(1), MCA and any voted or permissive levies on homes valued at $100,000, $300,000 and $600,000. Property taxes decreased on the homes valued above at $61.31, $183.93 and $266.91, respectively.

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

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, THIS 3rd DAY OF SEPTEMBER, 2024. THE COUNCIL VOTING AS FOLLOWS:

AYES:

NOES:

ABSENT:

____
City Clerk

APPROVED BY THE MAYOR OF COLUMBIA FALLS, MONTANA, THIS 2nd DAY OF SEPTEMBER, 2025.

____
Mayor

ATTEST:

____
City Clerk

RESOLUTION NO. 1952

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, MONTANA, ADOPTING THE BUDGET FOR THE CITY FOR THE FISCAL YEAR COMMENCING ON JULY 1, 2025 AND ENDING JUNE 30, 2026, APPROVING APPROPRIATIONS FOR EACH FUND OF THE CITY OF COLUMBIA FALLS

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

Section One: That the final budget of the City of Columbia Falls, Montana, for the fiscal year commencing July 1, 2025, and ending June 30, 2026, for meeting the regular expenses of the City of Columbia Falls, and the amounts appropriated from various funds of the City of Columbia Falls for said budget expenditure items, is hereby adopted.

Section Two: A copy of the final budget adopted, enumerating all revenue estimates, appropriations, expenditures, and levies is attached in summary form, Final Tax Levy Schedule marked Exhibit “A” and Non-Levied Funds Final Summary Schedule marked Exhibit “B.”

Section Three: A copy of the complete final budget document is on file in the office of the City Clerk, posted on the City Website as well as the Montana Department of Administration Local Government Services Bureau website.

Section Four: The City Manager is authorized to transfer appropriations between line items within the same fund except those items designated in the Final Budget as “Personal Services” or “Capital Outlay.”

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

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA FALLS, THIS 2nd DAY OF SEPTEMBER 2025. THE COUNCIL VOTING AS FOLLOWS:

AYES:

NOES:

ABSENT:

____
City Clerk

APPROVED BY THE MAYOR OF COLUMBIA FALLS, MONTANA, THIS 2nd DAY OF SEPTEMBER 2025.

____
Mayor

ATTEST:

____
City Clerk

Exhibit A

FISCAL YEAR 2026
TAX LEVY SCHEDULE

Assessed Valuation:	$	1,267,767,652
Tax Valuation:	$	10,831,914
1 Mill Yields (10):	**$**	**10,831.914**

(4)-(2)			[1]	[2]	[3]=[1]+[2]	[4]	[5]	[6]=[4]+[5]	[7]=[3]-[6]	[8]=[6]+[7]	[9]=[7]-[10]
Carry-over	Fund No.		Appropriation	Resources Reserve	Total Requirements	Resources Available (Cash Plus receivables less current liabilities)	Non-Tax Revenues	Total Non-Tax Resources	Property Tax Revenues	Total Resources	Mill Levy
523,714	1000	General	**5,463,440**	**1,093,030**	6,556,470	1,616,744	3,763,862	5,380,606	1,617,344	6,997,950	149.310
		Resort Tax offset						0	(441,480)	-441,480	-40.760
		Net General	**5,463,440**	**1,093,030**	**6,556,470**	**1,616,744**	**3,763,862**	**5,380,606**	**1,175,864**	**6,556,470**	**108.550**
0	7120	Fire Relief Pension	50,496	0	50,496	0	31,219	30,596	19,900	50,496	1.840
		SUBTOTAL ----------							**1,195,764**	See Mill Levy Limitations Schedule	**110.390**
	VOTED & SPECIAL LEVIES										
13,273	Permissive 2372	Permissive Medical Levy	429,493	4,100	433,593	17,373	4,100	21,473	**412,120**	433,593	**38.050**
	Permissive 2260	Emergency Disaster		26,053		25,053	1,000	26,053	**-**	26,053	**0.000**
	Permissive 2350	Local Govt Review	34,662	10,000	44,662	44,662	0	0	-	0	**0.000**
		SUBTOTAL ----------							**$ 412,120**	Special Mill Levies	**38.050**
		TOTAL ----------	**$ 5,978,091**	**$ 1,133,183**	**$ 7,085,221**	**$ 1,703,832**	**$ 3,800,181**	**$ 5,458,728**	**$ 1,607,884**	**$ 7,066,612**	**148.440**
	Last Year - FY25		$ 5,542,663	$ 1,108,029	$ 6,627,021	$ 1,608,736	$ 3,462,336	$ 5,071,072	1,579,620	$ 6,650,692	128.98
									TOTAL TAX		**TOTAL MILLS**

Item No.8.

Exhibit B

NON-LEVIED FUNDS - SUMMARY SCHEDULE

Fiscal Year: 2026

Carry-over (#4-#2)	Fund No.	Fund Name	[1] Appropriation	[2] Resources Reserve	[3]=[1]+[2] Total Requirements	[4] Resources Available (Less Current Liabilities)		[5] Non-Tax Revenues	[6]=[4]+[5] Total Resources
-233,072	2100	Resort Tax	1,416,928	1,806,809	3,223,737	1,573,737		1,650,000	3,223,737
2,017,581	2310	Tax Increment District	2,134,000	1,648,835	3,782,835	3,666,416		116,419	3,782,835
71,538	2311	TEDD - Industrial Park	75,000	19,151	94,151	90,689		3,462	94,151
398,609	2312	TEDD - Columbia Rising	420,000	115,644	535,644	514,253		21,391	535,644
10,306	2394	Building Code Enforcement Program	188,106	140,871	328,977	151,177		177,800	328,977
21,051	2400	Special Lighting Districts	51,800	4,600	56,400	25,651		30,749	56,400
1,128	2500	Street Maintenance District	603,787	115,170	718,957	116,298		602,659	718,957
110,509	2700	Cedar Creek Trust	200,000	962,742	1,162,742	1,073,251		89,491	1,162,742
185,066	2820	Gas Tax	415,543	0	415,543	185,066		230,477	415,543
0	2917	Crime Victims Program	7,000	0	7,000	-		7,000	7,000
0	2940	CDBG-Home Program Grant	7,627	0	7,627	-		7,627	7,627
206,526	2959	EDA	206,526	0	206,526	206,526		0	206,526
464,751	2995	RAISE	5,762,551		5,762,551	464,751		5,297,800	5,762,551
0	3538	SID 38	24,493	1,403	25,896	1,403		24,493	25,896
-59,500	4000	C.I.P. Building Improvements	45,000	186,006	231,006	126,506		104,500	231,006
121,500	4010	C.I.P. Park Improvements/Equipment	475,000	182,576	657,576	304,076		353,500	657,576
43,000	4020	C.I.P. General Machinery & Equipment	245,000	293,684	538,684	336,684		202,000	538,684
268,000	4040	C.I.P. Street Construction	650,000	853,206	1,503,206	1,121,206		382,000	1,503,206
24,331	5210	Water ***Operating*** Fund (1)	996,606	1,353,257	2,349,863	1,377,588	*	972,275	2,349,863
-52,000	5211	Water Capital Expansion Fund		102,868	102,868	50,868	*	52,000	102,868
51,929	5310	Sewer ***Operating*** Fund (2)	2,277,772	2,149,215	4,426,987	2,201,144	**	2,225,843	4,426,987
605,065	5311	Sewer Capital Expansion Fund	715,065	591,340	1,306,405	1,196,405	**	110,000	1,306,405
		TOTAL	$ 16,917,804	$ 10,527,377	$ 27,445,181	$ 14,783,695		$ 12,661,486	$ 27,445,181

5210	Water Fund*		5310	Sewer Fund**	
	Water Fund Operating	$ 507,238		Sewer Fund Operating	$ 949,465
	Water Capital Projects (New)	$ 261,733		Sewer Capital Projects (New)	$ 313,893
				Sewer -Restricted Project (EDU increase)	$ 481,735
	Water Bond Debt Req'd Reserve	$ 21,863		Sewer Bond Debt Reserve	$ 36,424
	Water Depreciation Reserve	$ 586,754		Sewer Depreciation Reserve	$ 419,627
5211	Water Expansion Projects (New)	$ 50,868	5311	Sewer Expansion Projects (New)	$ 1,196,405
		$ 1,428,456			$ 3,397,549

COLUMBIA FALLS
City Manager's Report

City Calendar

<u>27 Aug</u>: Open House Downtown Parking & Sidewalk Project

<u>2 Sep:</u> City Council Regular Mtg
- **Public Hearing** – Adopt Final Budget

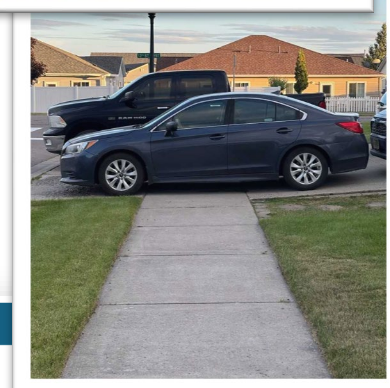
<u>10 Sep:</u> Government Study Commission
- **Public Hearing** – Final Report

<u>11 Sep: Planning Commission</u>
- MLUPA Workshop

<u>15 Sep:</u> City Council Regular Mtg
- **Public Hearing** – Budget Message
- Growth Policy and MLUPA Overview and Plan of Action

<u>30 Sep:</u> Budget Submission


3 boats in the driveway and vehicle on the sidewalk



JOIN OUR TEAM!

THE CITY OF COLUMBIA FALLS IS HIIRING: CITY ACCOUNTANT

TO LEARN ABOUT THIS OPPORTUNITY AND APPLY, SCAN THE CODE OR VISIT THE CITY'S WEBSITE:
HTTPS://WWW.CITYOFCOLUMBIAFALLS.ORG/ADMIN-FINANCE/JOB-OPENING/CITY-ACCOUNTANT

Staff Highlights

City Manager
- FY26 Budget Submission
- Gateway to Glacier Safety & Mobility Project Temp Construction Easements – Ongoing
- Website: New Design and City Communications Strategy

Finance & Admin
- FY25 Budget Closeout
- Audit – Ongoing
- Accountant Hiring Action

Public Works & Planning
- Water and Sewer PERs
- WWTP Expansion and Modernization Project
- Stump grinding across the City

Police
- Increased patrols around Schools
- Focused attention on sidewalk and road safety
  - Vehicles blocking sidewalks
  - E-scooters/bikes/skateboards

Fire
- New Fire Engine
- Engine 433 returned to service

City Manager Report

Item No.9.

- **Citizen and Council Interest Items**
  - **Parking on Sidewalks –** Blocking Public Access and Transit
    - **City Code 12.04.030 Nuisance-Abatement** *Wherever the owner of any building, fence or other obstruction, standing or encroaching upon any street, alley, sidewalk, or other public ground in the city, shall refuse or neglect to remove the same after notice is provided, the same shall be deemed a nuisance, and it shall be lawful for the city manager or designee to cause the same to be removed or taken down at the expense of such owner.*
    - **City Code 12.04.040 Keeping Sidewalk Clear** *It shall be the duty of the occupant of any premises within the limits of the city to keep the sidewalk in front of the same at all times clear of boxes, wood or other encumbrance or obstruction to travel, except that such occupants when receiving or shipping goods may temporarily occupy such portion of the sidewalk as is necessary for that purpose leaving a passageway open at all times.*

  - **Motorized Bicycles, Mopeds & Scooters on Sidewalks and Paths (MCA 61-8-608)**
    - HB 588 (2025) adds motorized single-wheels and e-skateboards to MCA 61-8-608, eff. Oct '25
      - Max speed – 30 MPH; Require white headlight, red rear light or reflector, and adequate brakes
    - **Powered use restricted** – Powered devices may **not** use motors on sidewalks or bike paths; they are allowed only when pedaled or pushed.
    - **Roadway use** – Powered devices may operate in bike lanes, on shoulders, or on the roadway.
    - **Local rules** – Cities and towns can set additional restrictions.

  - **Growth Policy Development –** Montana Land Use Planning Act (SB382)
    - City's Planning and Zoning website now includes a MLUPA section and will be the hub for status updates and links to key references.
    - **Water PER –** Ongoing
    - **Sewer PER –** Ongoing
    - **Land Use Planning RFP – Due 5PM Friday, October 3, 2025**
      - For more information, scan the code or visit the website: *www.cityofcolumbiafalls.org/rfps*
    - **Subdivision and Zoning Codes** – Updated status will be provided at Sep 15 Council Mtg

- **Capital Improvement Projects:** City Staff is available to discuss current project details
  - **Gateway to Glacier Safety & Mobility Project** (*www.columbiafallsgatewaytoglacier.com*)
    Increasing public interest concerning impacts to the right of way in vicinity of residences
    - City and Engineers are nearing 100% design
    - Temporary Construction Easements (ongoing)
    - Advertise for bids in Oct; Open House in Nov/Dec; Construction in Mar 2026

  - **Downtown Sidewalk and Parking Improvement – Phase 2**
    - Aug 27th Open House; Bid in Oct; Construction in 2026

  - **Railroad St Pathway Project** (MDT-led project)

8/30/2025

Visit the City of Columbia Falls Website and Contact Us for Questions
https://www.cityofcolumbiafalls.org/
https://www.cityofcolumbiafalls.org/contact-us

Item No.9.

COLUMBIA FALLS
MONTANA

Budget Plan of Action & Milestones

Foster a fiscally responsible and forward-thinking community by embracing an incremental budgeting approach that ensures the continuity and enhancement of essential municipal services. The City is committed to strategically investing in capital improvements that strengthen our infrastructure, prioritizing public safety and public health, and maintaining the high level of service our residents expect and deserve.

17 Apr	Department Budget Worksheets
5 May	Council Regular Session – Budget Action Plan
28-15 May	Staff Budget Development
14 May	Staff Insurance Committee
19 May/6PM	Council Budget Workshop (FY25-26 Budget Goals, Priorities)
19 May	Council Regular Session
2 Jun/6PM	Council Personnel Committee
2 Jun	Council Regular Session
5 Jun/5PM	Council Public Works Committee
5 Jun/6PM	Council Public Safety Committee
16 Jun/6PM	Council Parks and Rec Committee
16 Jun	Council Regular Session
16 Jun	Notification of Public Hearing
7 Jul	Council Public Hearing for Preliminary Budget
21 Jul/6PM	Council Workshop (Final Budget Thoughts and Council Priorities)
21 Jul	Council Public Hearing for Preliminary Budget
4 Aug	Certified Tax Values Received
4 Aug	Council Public Hearing for Budget
18 Aug	Council – Final Budget and Levies
2 Sep	Council – Final Budget
15 Sep	Council – Adopt Budget Messge
NLT 30 Sep	Budget Submission

May

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

June

M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

July

M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

August

M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

September

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

CITY OF COLUMBIA FALLS
CORRESPONDENCE LIST
COUNCIL MEETING
SEPTEMBER 2, 2025

08/26/25 – Email from Paul Kruger –RE: Tamarack Meadows update

B Staaland

From:	pdogkrug <pdogkrug@aol.com>
Sent:	Tuesday, August 26, 2025 4:02 AM
To:	B Staaland
Subject:	FW: Garnier Creek/ Tamarack Meadows update..
Attachments:	20250718_CEI_MTR110954_250825_203656.pdf

Barb..

Please provide this e-mail and the attached DEQ letter to the Mayor and City Council.

Thank you.

--Paul Kruger

****

Sent from my T-Mobile 5G Device

-------- Original message --------
From: pdogkrug <pdogkrug@aol.com>
Date: 8/26/25 3:58 AM (GMT-07:00)
To: emack@flatheadcounty.gov, "Eric Hanks (citymanager@cityofcolumbiafalls.com)" <citymanager@cityofcolumbiafalls.com>
Cc: pholmquist@flathead.mt.gov
Subject: Garnier Creek/ Tamarack Meadows update..

Erkc..

It us unclear to me how Flathead County can proceed to final plat on Tamarack Meadows with the folloxing outstanding items:

* Lack of Resolution of the Garnier Creek Condition #18 "undisturbed cooridor " along Garnier Creek v. Stormwater pond construction adjacent to Garnier Creek per your letter to me earlier this month.

* Outstznding MT DEQ Compliance Letter (attzched)

* Outstanding FC-DNRC Compliance and penalty letter. (issuance pending)

Please advise

--Paul Kruger
e: pdogkrug@aol.com

Cell: 509-554-9440
****

Sent from my T-Mobile 5G Device

At todays Flathead County Conservation District meeting, the FCD determined to issue Schellinger Construction a monetary penalty over the 8/ 11-12 mud/ scum discharges to Garnier Creek. They will also require a rehabilitation plan for the creek shore and Creek itself. Samantha Tappenbeck would be the best POC on this action.

Schellinger Construction has recieved in July a strongly worded compliance letter from MT DEQ, with 11 points of non-compiance they will need to address. This letter is attached to this message. John O'Bannon of MT DEQ is the POC on this compliance letter.

--Paul Kruger

Sent from my T-Mobile 5G Device

Sent from my T-Mobile 5G Device

DEQ
Montana Department of Environmental Quality

August 4, 2025

VIOLATION LETTER

Kyle Schellinger, Vice President
Schellinger Construction Co.
PO Box 39
Columbia Falls, MT 59912

RE: Compliance Evaluation Inspection Report for Schellinger Construction Co., Montana Pollutant Discharge Elimination System (MPDES) Permit Authorization #MTR110954: Tamarack Meadows

Dear Kyle Schellinger:

The Montana Department of Environmental Quality (DEQ) conducted an unannounced compliance evaluation inspection (CEI) for Schellinger Construction Co., MPDES Permit Authorization MTR110954: Tamarack Meadows, located in Columbia Falls, Montana, on July 18, 2025. The unannounced CEI was conducted in response to Montana DEQ receiving a complaint about the project (CVID #27195). The complainant alleged that discharges of turbid storm water from retention ponds to Garnier Creek had occurred. The CEI was completed by Bryan Erickson, Superintendent, Schellinger Construction Co.; Austin Jaynes, Environmental Compliance Inspector, Montana DEQ; and John O'Bannon, Environmental Compliance Inspector, Montana DEQ.

The following findings were documented during the CEI:

A. Best Management Practices (BMPs) were not properly installed to limit the discharge of sediment from the site. Specifically, retention facilities lacked stabilized outlets. Pond F, G, H, J & K (as identified on the site map), Pond I (as identified on the site map), and Pond D & E (as identified on the site map) lacked surface outlets (see photos 1, 6 and 15). Erosion was observed at the discharge point of Pond I (see photo 9). Pond I discharges to Garnier Creek. Additionally, erosion from the overflow point of Retention Pond F, G, H, J & K into Retention Pond I was observed (see photo 8). Per the site map, the ponds are designed to be separate systems. Retention facilities must have a surface outlet installed for active construction per Part 2.1.6 of the General Permit for Storm Water Discharges Associated with Construction Activity (General Permit). Corrective actions are required for the installation of BMPs per Part 2.4 of the General Permit.

B. BMPs were not installed to limit the discharge of sediment from the site. Specifically, Section I of the Notice of Intent (NOI) and Section M and O of the Storm Water Pollution Prevention Plan (SWPPP) describes the installation of drainage swales / lined ditches (RC-1) with supporting rock check dams and / or straw bales to be installed in the conveyance ditches / swales. No BMPS were observed to reduce the velocity of storm water / control the movement of sediment in the conveyance ditches / swales (see photos 2, 3, 4, 13, 14 & 17). The conveyance ditches / swales ultimately discharge to the retention ponds. BMPs must be implemented in order to meet technology based effluent limitations per Part 2.1 of the General Permit. Corrective actions are required for the installation of BMPs per Part 2.4 of the General Permit.

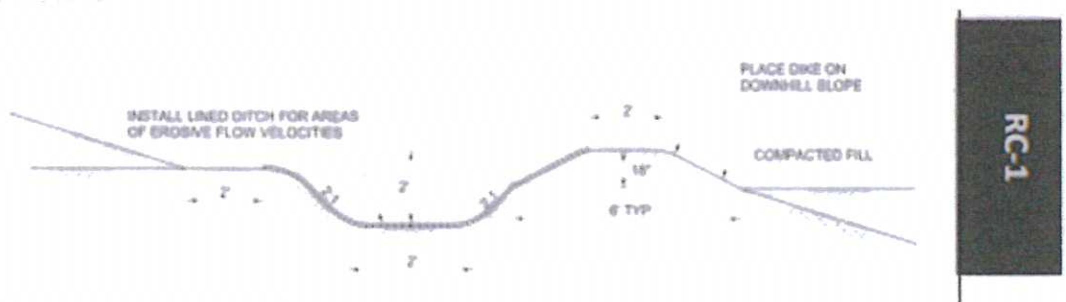
C. BMPs were not installed to limit the discharge of sediment from the site. Specifically, the site map identifies a conveyance structure to be installed that directs storm water runoff from an outlet into pond D & E; however, no conveyance structure was observed with storm water discharging from the outlet and flowing directly into pond I (see photos 25 & 26). BMPs must be installed in order to meet technology based effluent limitations per Part 2.1 of the General Permit. Corrective actions are required for the installation of BMPs per Part 2.4 of the General Permit.

D. BMPs were not installed to minimize erosion within conveyance and retention facilities. Specifically, stabilization of the following disturbed areas is needed:
   i. Conveyance ditches / swales that direct storm water runoff from the site to the retention ponds need to be stabilized (see photos 1, 2, 3, 4, 13, 14 & 17). Ditches / swales must be stabilized per Part 2.1.2 of the General Permit.
   ii. Stabilization of retention facilities is needed. Specifically, erosion was observed leading into Retention Ponds I and Pond D/E (see photos 7, 8, 15 & 16). The stabilization of retention facilities is required per Part 2.1.2 of the General Permit.

   The stabilization of conveyance structures and retention facilities is required per Part 2.1.2 of the General Permit. Corrective actions are required for the installation of BMPs per Part 2.4 of the General Permit.

E. BMPs were not installed to minimize erosion within the construction project area. Specifically, erosion of disturbed areas was observed throughout the site (see photos 18 - 23). Ultimately, the observed runoff from the disturbed areas contributes to sediment build-up in the retention ponds impacting their capacity. Section I of the NOI and Section of the SWPPP describes erosion seeding (SS-4) / temporary seeding (SS-3), surface roughening, and mulch to be implemented as erosion control BMPs. The stabilization of all disturbed portions of the construction project that will remain inactive for 14 or more calendar days with erosion control BMPs is required per Part 2.1.3 of the General Permit. Corrective actions are required for the installation of BMPs per Part 2.4 of the General Permit.

F. BMPs were not properly installed. Specifically, sections of the conveyance ditch leading to retention facilities did not meet the specifications for drainage swales / lined ditches (RC-1) lacking the proper depth / dimensions (see photos 2, 3, 4 & 13). Drainage swales / lined ditches (RC-1) need to meet the following specifications:



TYPICAL DRAINAGE SWALE

   BMPs must be installed in accordance with good engineering practices and published specifications per Parts 2.1 and 3.5 of the General Permit.

G. BMPs were not properly maintained. Specifically, accumulated sediment was observed in pond I (see photos 7 & 8). The accumulated sediment is impacting the ponds retention capacity. Pond I must be maintained to the engineered specification, with accumulated sediment being removed and the pond properly stabilized in accordance with Part 2.1.2 of the General Permit. BMPs must be maintained to effective operating conditions per Part 2.3.8 of the General Permit.

I am providing the following recommendation for compliance assistance:

- Please update section J of the SWPPP to describe dewatering operations on-site. Specifically, the dewatering of Retention Pond I has occurred through the use of the sprinkler system and discharge hose (see photos 27 - 29). Montana DEQ did not observe any evidence of construction dewatering water reaching Garnier Creek; however, please be aware any discharges of construction dewatering water to Garnier Creek are unpermitted, and any potential future discharges will be referred to the Montana DEQ Enforcement program.

- Please ensure that Section O of the SWPPP accurately describes how post construction BMPs, such as the retention ponds, conveyance ditches / swales, and French drains / snorkels (inlets), will be maintained and transitioned from active construction to post construction.

This Violation Letter is intended to notify Schellinger Construction Co. of the following violations of the Montana Water Quality Act ("WQA"), § 75-5-101, Montana Code Annotated (MCA) et seq, Administrative Rules of Montana (ARM), and MPDES Permit Authorization MTR110954:

- Failure to properly install and implement Best Management Practices (BMPs) is a violation of 75-5-605(1)(b) of Montana Code Annotated (MCA), 17.30.1342(1) of Administrative Rules of Montana (ARM), and Parts 2.1, 2.3.8, 2.4, 3.1, 3.5, 3.7, 3.11, and 3.12 of the General Permit.
- Failure to install BMPs to minimize erosion and the movement of sediment is a violation of 75-5-605(1)(b) of MCA, 17.30.1342(1) of ARM, and Parts 2.1 and 3.1.3 of the General Permit.
- Failure to maintain BMPs is a violation of 75-5-605(1)(b) of MCA, 17.30.1342(1) of ARM, and Part 2.3.8 of the General Permit.

To return to compliance, Schellinger Construction Co. must complete the following corrective actions by **August 15, 2025:**

1. Install outlet structures at the overflow points of the three (3) retention ponds as described in finding (A) above to ensure the discharge of the highest quality water from the retention facilities.
2. The following is required for the conveyance ditches / swales leading to the retention ponds: 1.) stabilize the conveyance ditches / swales; 2.) install supporting BMPs in the conveyance ditches / swales to reduce the velocity and volume of storm water in the ditches / swales; and 3.) re-install sections of the ditches / swales that do not meet the design specifications, as described in findings (B, D.i & F) above.
3. Install the conveyance structure that is to convey storm water runoff from the French drain / snorkel to Retention Pond F, G, H, J & K as described in finding C above.
4. Stabilize the retention ponds and remove the accumulated sediment in pond I as described in findings (D & G) above.
5. Stabilize disturbed areas / stockpiles that that will remain inactive for 14 or more calendar days as described in finding (E) above.
6. Provide written responses explaining how Schellinger Construction Co. completed corrective actions addressing items 1.) to 5.) above.

The written responses can be submitted electronically through your **FACTS** account. If you do not have a **FACTS** account or need assistance with your FACTS account, please contact Wendy Simons with the MPDES Data

Management Team at (406) 444-0574 or wendy.simons@mt.gov. Alternatively, the written responses can be mailed to: Montana Department of Environmental Quality, MPDES Data Management Team, PO Box 200901, Helena, MT 59620-0901, Attn: John O'Bannon.

This letter is intended to inform Schellinger Construction Co. of violations of the Montana Water Quality Act so appropriate steps can be taken to return to compliance. Failure to comply with the timeframes listed in this letter can result in additional enforcement action. In accordance § 75-5-611(9), MCA, Schellinger Construction Co. may be subject to administrative penalties of up to $10,000 per day, per violation, not to exceed $100,000 for any related series of violations. If you cannot meet the defined timeframes to complete corrective actions, please contact me immediately upon receipt of this letter.

If there are any questions, please contact me at (406) 437-8333.

Sincerely,

John O'Bannon
Compliance Inspector
Compliance, Training, and Technical Assistance
Water Quality Division
Montana Department of Environmental Quality
john.obannon@mt.gov

Enclosures: 3560 Form and Photo Report
cc: Bryan Erickson – bryan@sccimt.com
FACTS

Item No.10.

MPDES 3560 Compliance Inspection Report

DEQ MONTANA

Section A: Facility and Contact Information

MPDES # / Programmatic ID: MTR110954
MPDES Permit Type: SWC
Facility / Project Name: Tamarack Meadows
Address / Location: Tamarack Meadows
Latitude and Longitude: 48.39383354300003, -114.21448242199995
Facility Site Contact (Permittee): Kyle Schellinger, Vice President
Mailing Address: PO Box 39
City, State, Zip Code: Columbia Falls, MT 59912
Phone / Email: 406-892-2188 / kyles20gauge@yahoo.com
SIC Code: 1629 - Heavy Construction

Section B: Compliance Inspection Information

Compliance Monitoring Activity Name: Tamarack Meadows
Program: NPDES - Storm Water Construction
Compliance Monitoring Type: Evaluation
MPDES # / Programmatic ID: MTR110954

Complaince Monitoring Date(s):	Compliance Monitoring Reason:	Compliance Monitoring Agency Type / Name:
Actual Start: 07/18/2025 **Actual End:** 07/18/2025	Citizen Complaint / Tip	State / MT DEQ

Compliance Monitoring Details:		Compliance Monitoring Information:	
Did EPA Assist?	No	Number of Days Conducting Activity?	1
State, Federal, or Joint Inspection?	State	Number of Hours Conducting the Activity?	2
Purpose of the Other Party?	State	Compliance Monitoring Action Outcome?	Not Immediately Corrected
Which Party was the Lead?	State	Compliance Monitoring Code?	Unsatisfactory
Government Contacts: John O'Bannon		**Written Response Due Date: 8/15/2025**	

Section C: Compliance Inspection Outcome

MPDES # / Programmatic ID: MTR110954
Violations Identified: Yes

Violation Code: BR19A - Failure to properly install/implement BMPs
Single Event Violation Date: 07/18/2025
Violation Code: BR19B - Failure to properly operate and maintain BMPs
Single Event Violation Date: 07/18/2025

Section D: Signatory

Name and Signature of Inspector	Date
[signature]	7/21/2025
Name and Signature of Inspector	**Date**
	Click or tap to enter a date.
Name and Signature of QA Inspector / Manager	**Date**
[signature]	8/1/2025

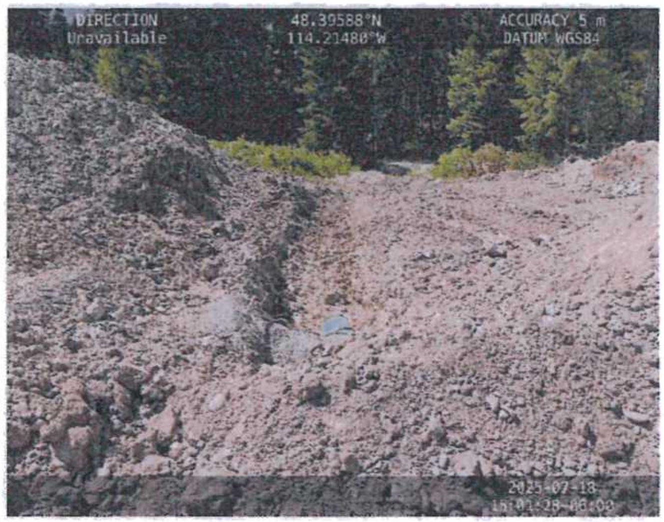
Montana Department of Environmental Quality – Compliance, Training, and Technical Assistance Photo Fo

Permit Number: MTR110954	Weather: Partly Cloudy/82°F/Dry
Facility/Permittee: Tamarack Meadows / Schellinger Construction Co.	Photographer: John O'Bannon & Austin Jaynes
Location: Tamarack Meadows	Camera: Apple iPhone
County: Flathead County	Page 1

Photo 1:

Overlooking Retention Pond F, G, H, J & K (as listed on the site map). No stabilized outlet was observed.

Photo 2:



Overlooking the conveyance ditch that directs storm water runoff to Retention Pond F, G, H, J & K. The ditch and surrounding area needs to be stabilized.

Photo 3:

Continuation of the conveyance ditch. The ditch did not meet to specifications in RC-1.

Photo 4:

Continuation of the conveyance ditch. The ditch did not meet to specifications in RC-1.

Signature:

Date: 07/21/2025

Montana Department of Environmental Quality – Compliance, Training, and Technical Assistance Photo Fo

Item No.10.

Permit Number: MTR110954	Weather: Partly Cloudy/82°F/Dry
Facility/Permittee: Tamarack Meadows / Schellinger Construction Co.	Photographer: John O'Bannon & Austin Jaynes
Location: Tamarack Meadows	Camera: Apple iPhone
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Photo 5:

Discharge location of the ditch to Retention Pond F, G, H, J & K.

Photo 6:

Overlooking Retention Pond I. The pond was near capacity. No outlet structure was observed.

Photo 7:

Erosion was observed leading into the pond. Stabilization is needed. Accumulated sediment was observed.

Photo 8:

Erosion was observed leading into the pond. This is the overflow from Retention Pond F, G, H, J & K. Stabilization is needed. Accumulated sediment was observed.

Signature:

Date: 07/21/2025

Montana Department of Environmental Quality – Compliance, Training, and Technical Assistance Photo Fo

Permit Number: MTR110954	Weather: Partly Cloudy/82°F/Dry
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Location: Tamarack Meadows	Camera: Apple iPhone
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Photo 9:

Looking at the overflow point of Retention Pond I. Erosion of the area was observed suggesting that discharges from the pond has occurred.

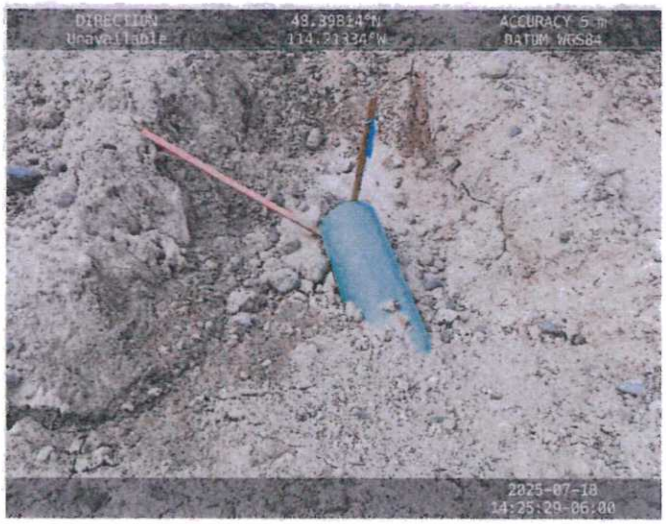
Photo 10:

Looking at the perimeter ditch / berm near the site perimeter.

Photo 11:

Continuation of the perimeter ditch / berm near the site perimeter.

Photo 12:



Looking at an outlet that discharges to a ditch which conveys runoff to Retention Pond D & E. Erosion of the area was observed.

Signature:

Date: 07/21/2025

Montana Department of Environmental Quality – Compliance, Training, and Technical Assistance Photo For

Item No.10.

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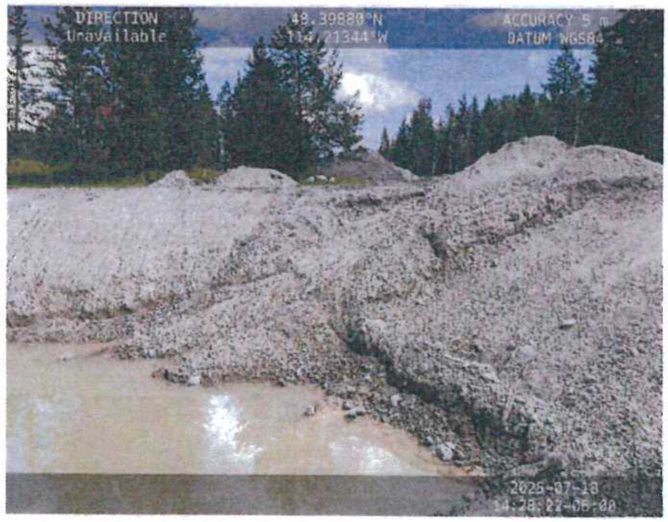
Photo 13:	Photo 14:
	
Looking down the conveyance ditch. The ditch did not meet to specifications in RC-1.	Continuing down the conveyance ditch.
Photo 15:	Photo 16:
	
Discharge location from the conveyance ditch to Retention Pond D & E. Erosion to the pond was observed. Stabilization is needed. No outlet was observed.	Erosion to the pond was observed. Stabilization is needed.

Signature:

Date: 07/21/2025

Montana Department of Environmental Quality – Compliance, Training, and Technical Assistance Photo Fo

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Photo 17:

Looking at an additional conveyance dich that leads to Retention Pond D & E.

Photo 18:

Erosion was observed leading to Retention Pond I. Stabilization is needed.

Photo 19:

Erosion was observed leading to Retention Pond I. Stabilization is needed.

Photo 20:

Erosion was observed leading to Retention Pond I. Stabilization is needed.

Signature:

Date: 07/21/2025

Montana Department of Environmental Quality – Compliance, Training, and Technical Assistance Photo For

Item No.10.

Permit Number: MTR110954	Weather: Partly Cloudy/82°F/Dry
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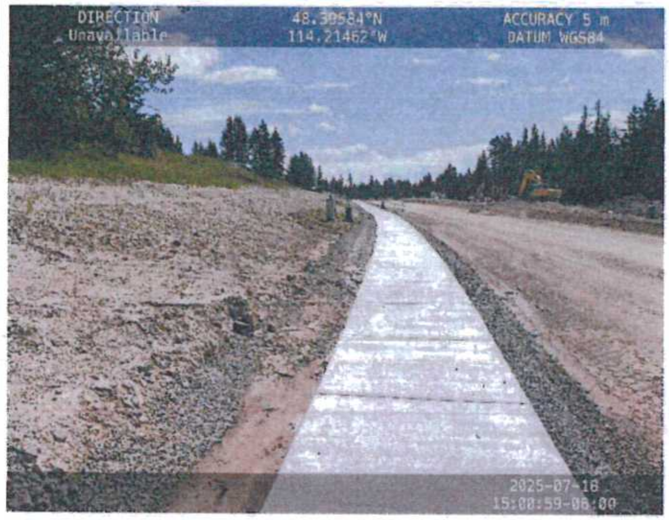
Photo 21:

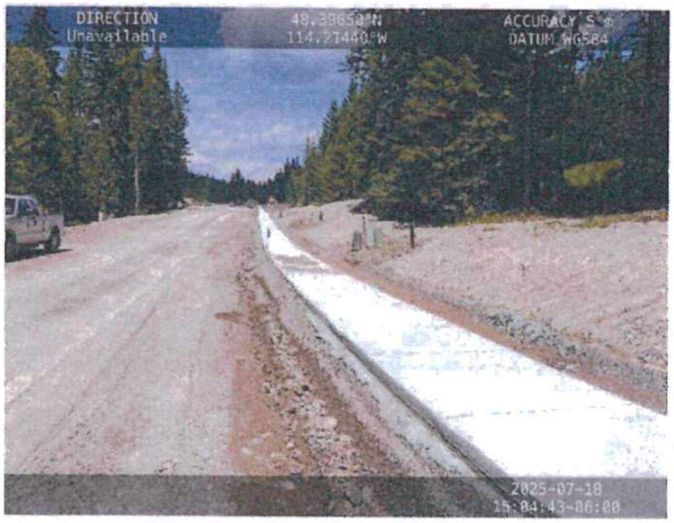
Looking at the topsoil stockpile. Stabilization is needed.

Photo 22:



Continuation of the observed erosion leading to Retention Pond I. Stabilization is needed.

Photo 23:



Continuation of the observed erosion leading to Retention Pond I. Stabilization is needed.

Photo 24

Suspected inlet to the French drain / snorkel.

Signature:

Date: 07/21/2025

Montana Department of Environmental Quality – Compliance, Training, and Technical Assistance Photo Fo

Permit Number: MTR110954	Weather: Partly Cloudy/82°F/Dry
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Photo 25:

Outlet to the French drain / snorkel.

Photo 26:

Erosion was observed leading form the outlet to Retention Pond I. Stabilization is needed. Based on the site map, runoff discharged from the outlet is to be directed to Retention Pond F, G, H, J & K., and not retention Pond I.

Photo 27:

Following the dewatering discharge pipe.

Photo 28:

Looking at the land application sprinkler.

Signature:

Date: 07/21/2025

Montana Department of Environmental Quality – Compliance, Training, and Technical Assistance Photo For

Permit Number: MTR110954	Weather: Partly Cloudy/82°F/Dry
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County: Flathead County	Page 8

Photo 29:

Looking at an additional dewatering hose. No connectivity to state water was observed.

Photo 30:

Looking at the site perimeter / perimeter berm. Erosion was observed. Stabilization is needed.

Photo 31:

Continuing down the site perimeter / perimeter berm. Stabilization is needed.

Photo 32:

Continuing down the site perimeter / perimeter berm. Erosion was observed. Stabilization is needed.

Signature:

Date: 07/21/2025

Paul Kruger Statement to the Flathead Conservation District —8/25/25

I am here to present a few points and ask a question relative to the stormwater pond matter at Tamarack Meadows impacting Garnier Creek.

- Per your published website: The Flathead Conservation District of the DNRC 's Mission is to "..promote natural resources..." . On 5/13/25 a mud event occurred in Garnier Creek. FC-DNRC took no action. This is not ***"..promoting natural resources:..*** See Pic #1

- At the last meeting I recorded the chair of this council (Mr. Pete Wolf) stating that the Schellinger constructed storm water ponds have not (well except for the 5/11 event/see pic #1) and would never adversely affect Garnier Creek. 18 hours later mud and scum flushed down Garnier Creek. The creek WAS DAMAGED. ***Natural resources were once again not "promoted"!*** Today mud and scum from this event coats the rocks and bottom of Garnier Creek 2 or more miles downstream of the stormwater ponds. The specific event on 8/11 -12 was caused by Schellinger saturating the forest soil via sumping groundwater out of the middle pond into the forest via an open 6-inch hose for two months. (no sprinkler system was ever evident). , See photos of sump system. On 8/11-12, they made a push to empty the pond via even more aggressive sumping (and wet spoil removal from the bottom of the pond). This aggressive sumping overwhelmed the saturated forest and caused mud and scum to flow directly into Garnier Creek. See pics 2-3-4 of the sump and of the spot where the hose emptied into the forest and scum/mud channeled down to the creek. See mud sample.

- Garnier Creek flow is now reduced below the ponds, likely from groundwater/wetland damage from the ponds.

- Garnier Creek is still excessively turbid below the ponds. Likely from the scum/mud excursion and damage to the wetlands, groundwater and aquifer supporting Garnier Creek. See water samples. See Pic 5.

- Silt fences and straw waddles along the project east of Garnier Creek, as required in the Tamarack Meadows preliminary plat, could have mitigated this event. *The Flathead Conservation District and Flathead County could have enforced this requirement earlier, as I repeatedly pointed out, but you all choose not to. In my opinion you share culpability with the developer for this event*. See Pics 6-7 of the 8/11-12 mud/scum excursion.

- Contrary to what has been stated, Montana DEQ did not require the ponds to be located immediately adjacent to the creek. Per discussions w/DEQ, their process calculates the volume of storm water retention needed (due to impervious surfaces such as roofs and roads/driveways) via a computer algorithm. The contractor then proposes ponds and drain swales, and DEQ approves that, primarily based on adequate storm water storage. Schellinger could have proposed a different configuration for the ponds, although that may have impacted some of their lots. They choose to destroy the open space and violate conditions of the subdivision approval for Open Space. DEQ then approved this configuration and DNRC has condoned it through the 310 permit process. DEQ has visited the site and issued a violation letter with 11 items needing correction by Schellinger construction. The FC-DNRC site visit at the same time identified no issues.

- The pond drainage system, whose installation was forced into place after excessive pond sumping (which caused the mud/scum excursion), and wet soil removal, will be difficult to maintain. Slow water flow will occur as the drains are nearly at grade with Garnier Creek and its associated wetlands. The middle and North ponds continue to fill with groundwater. Plugged drains and groundwater filling will cause the ponds to overflow in heavy rains and spring runoff. This will cause future mud and scum excursions into Garnier Creek. When this occurs more 310 and DEQ complaints will be filed. All because the developers care little about our streams in their quest for profits, and more importantly because the Flathead Conservation district chose not to ensure developers compliance with the Montana Natural Stream and Land Protection Act. Further, Flathead County and the City of Columbia Falls choose not to enforce conditions placed in the approval of Tamarack Meadows that would have protected the creek

Now for my question. ***Does this council really have any interest in protecting Garnier Creek?*** If not, we can have our respective attorneys start addressing the matter.

--Paul Kruger
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Currently Environmental, Safety and Health (ES&H) consultant to the nuclear/petrochemical Industry
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Retired Vice President, ES&H, Lockheed Martin
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