

Board of Commissioners for the
West Great Falls Flood Control & Drainage District
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MONTANA EIGHTH JUDICIAL DISTRICT COURT, CASCADE COUNTY

IN RE THE MATTER OF: | Cause No. ADV-66-67075
| COMMISSIONERS' ANNUAL REPORT
THE WEST GREAT FALLS FLOOD |
CONTROL & DRAINAGE DISTRICT | Prepared February 2024

I. PURPOSE.

This report is filed by the Commissioners of the West Great Falls Flood Control and Drainage District (District) pursuant to MCA 85-8-368(1). That statute sets forth the procedure for presenting the ongoing needs of the District to the Court so that the District may obtain the funds necessary to preserve the Flood Protection Project (Project) that protects the lands within the District from flooding. The statute requires that "the commissioners shall, on or before the first Tuesday of March of each year, file with the clerk of court having jurisdiction a report in which they shall specify in detail:

- (a) the emergency repairs which they have made during the preceding year;
- (b) the labor and repairs then necessary to the preservation and protection of the work under their control;
- (c) the places where such labor and repairs are especially needed;
- (d) amount of the outstanding indebtedness of the District; and
- (e) the sum to be assessed against each tract, lot, easement, or corporation to pay all emergency repairs theretofore done, necessary labor and repairs to be done during the ensuing year, maintenance, incidental expenses, and interest on and principal of all outstanding indebtedness."

The Commissioners have prepared this Annual Report in conformity with the above requirements. The Commissioners ask that the Court examine the Report and approve the District's Proposed Operations and Maintenance Budget in the amount of

\$116,000.00 for the 2024-2025 budget year. Section III. of this Report discusses each budgeted expenditure. Additionally, the Commissioners request that the Court take the following actions necessary for the preservation of the Project and the effective functioning of the District:

(a) The Commissioners respectfully request that, within thirty (30) days after the date of the filing of this Report, the Court set a hearing date for the purpose of approving this Annual Report. This procedure is set forth more particularly at MCA 85-8-368(3).

(b) The Commissioners ask that the Court reconfirm the assessment method for the Special Benefits assessments and the General assessments as presented in this Report, The Commissioners further ask the Court to approve the District's Proposed Operations and Maintenance Assessments based upon these assessment methods, thereby authorizing the Commissioners to place said assessments on the 2024 property tax rolls of Cascade County. County. Exhibit A, attached hereto and by this reference incorporated herein, contains the last Certified Taxable Value(2023) of the District, in accordance with MCA 85-8-368(2), to be updated for this Report's 2024 property tax assessment year. Section V. of this Report discusses these assessments in further detail.

II. BACKGROUND.

The Flood Protection Project (Project) was constructed by the U.S. Army Corps of Engineers (Corps) under the authority of Public Law 85-500 in accordance with House Document Number 343, 85th Congress, 2nd Session, dated July 3, 1958, and as modified by Public Law 89-298, 89th Congress, 1st Session, dated October 27, 1965. The District agreed to furnish the non-Federal sponsorship required by the Federal legislation, including providing assurance of and assuming responsibility for the operation and maintenance of the Project as set forth in the Operation and Maintenance Manual provided upon completion of construction by the Corps.

A. HISTORY OF PROJECT CONSTRUCTION.

The Amended and Supplemental Commissioners' Report, pages 18 through 27, dated the 9th day of November 1979 (Clerk of District Court Document No. 811 filed 11/13/1979) covered the obligations and cost to be incurred for the project.

Construction of the Flood Protection Project (Project) by the U.S. Army Corps of Engineers was started in 1981 and completed in 1986. The works, resulting from completion of the five construction contracts by the U.S. Army Corps of Engineers, was turned over to the non-Federal local sponsor (the District) for operation and maintenance on June 25, 1987.

Maps included in Exhibit B, attached hereto and by this reference incorporated herein, show the completed Project location and features.

B. DISTRICT BOUNDARY DESCRIPTION.

The original boundary description (from the Amended and Supplemental Commissioners' Report dated the 9th day of November 1979 (Clerk of District Court Document No. 811 filed 11/13/1979)) was approved by the Court's Order and Decree, dated the 1st day of April 1981 (Clerk of District Court Document No. 1173 filed 4/2/1981). A minor correction dated December 11, 1979 was approved by the court. Two(2) parcels were removed on February 13, 1998 per correspondence from the Court. Exhibit B attached hereto and by this reference incorporated herein is a map showing the boundary of the District.

III. PROPOSED OPERATIONS AND MAINTENANCE (O & M) BUDGET.

A. An average annual budget increase of 2.5% (rounded up) was adopted by the Commissioners and approved by the Court in 2014. At the January 2024 Commissioner Meeting the Commissioners reviewed the Financial Reports and the likely 2024-2025 O & M expenditures and recommend a 1.75% increase in the 2024-2025 Budget rounded up to \$116,000. Following are the proposed budget and comparative expenditures prepared pursuant to MCA 85-8-368(1) for fiscal year beginning July 1, 2024:

<u>Budget Items:</u>	24-25 (Proposed)	23-24 (To Date)	22-23
1. Administration:			
1. Bank fees	120	56	
2. Commissioners' Pay	6,825	2,580	5,950
3. Community Outreach	2,820	143	
4. Insurance	4,860	143	3,826
5. Legal	2,100	75	2,450
6. Office Supplies	250	43	0
7. Payroll Taxes	525	305	220
8. Secretarial Services	5,200	6,876	3,166

2. Emergency Repairs:	0	0	0
3. Operations:			
1. Flood Control Maintenance	8,500	6,100	3,175
2. Grounds Maintenance	60,800	51,288	52,600
3. Improvements Reserve	10,000	25,226	326
4. Pipes Inspection	<u>14,000</u>	<u>13,000</u>	<u>13,000</u>
Totals	\$116,000	\$82,614	\$86,066

District Exhibit C, attached hereto and by this reference incorporated herein, includes details for this proposed budget and other District financial information.

B. DISCUSSION OF PROPOSED BUDGETED EXPENDITURES:

The Proposed Budget (District Exhibit C) total increases 1.75% over last year's budget total approved by the Court and will provide necessary funds for the ongoing Flood Protection Project (Project) Operation and Maintenance and District Administration. The budget has been broken down into more detailed categories to better report expenditures for items of emphasis in the US Army Corps of Engineers Levee Safety Program.

1. Administration \$22,700.00:

Incidental expenses allowed by MCA 85-8-368(1)(e) include:

1. Funds expended in compliance with federal, state and local laws and regulations.
2. Secretarial Services.
3. Funds expended on public information and education as a requirement of the National Levee Safety Program.
4. Professional Legal Services.
5. Required Insurance.

2. Emergency Repairs: None.

3.1 Maintenance, Grounds Keeping \$69,300.00:

The Operations and Maintenance Manual and/or the US Army Corps of Engineers regulatory instructions the for the Project require:

1. Erosion control measures that consist of a healthy, vibrant sod cover on approximately seven(7) miles of earthen levees situated on approximately 125 acres.
2. The inspection, test operation and maintenance on 25 gravity flow drainage structures controlled by flap gates, slide gates or both.

3. The inspection, test operation and maintenance on two 84 inch pressure drainage pipes approximately 4,688 feet long controlled by slide gates that drain Watson Coulee.
4. The District to hire a professional engineer to conduct a comprehensive pipes inspection every five(5) years.
5. An all weather, rut free roadway on the top of the levee and adjacent to each toe of the levee.
6. A woody vegetation free zone on over 80% of the Project.
7. Maintenance on 11 miles of bar gates and fencing that have been installed to help ensure no encroachment or trespass is allowed on the Project(CFR Title 33, section 208-10).
8. Monitoring, stabilizing riverbank erosion and rip rap repair.
9. Exterminating and repairing damage caused by burrowing animals.
10. Follow federal, state and local guidelines for noxious and restricted weed control.
11. Debris and sediment removal caused by high water or other adverse weather conditions.
12. Maintaining emergency and maintenance tools and supplies.

3.3 Reserve for Improvements \$10,000.00:

1. When the U.S. Defense budget allows, the Corps performs annual inspections of the Project(last performed 2021). An extensive 4-day on-site Periodic Inspection was completed in October 2020. The written report for that inspection has not yet been released by the Corps. Due to the paucity of USACE inspection reports the District is concentrating on deficiencies noted in the Culverts and Discharge Pipes Inspection Report(2020)and the District's own Semi-annual inspections.
2. Planned Long-Term Project Improvements and Repairs:
 1. Riverbank Erosion: Following the 2011 flooding, riverbank erosion was observed at three sites. Because levee section integrity near these site is not threatened repair has a low priority and the commissioners continue to monitor the situation. The district will continue to seek grants for these repairs, since the Project has an "Acceptable" Corps rating for Erosion/Bank Caving the Commissioners are not considering any financing (long-term debt) at this time.
 2. As per the recommendations in the Culverts and Discharge Pipes Inspection Report (2020)and the semi-annual district inspections the following remaining maintenance items are in progress or planning:

1. Re-coating the remaining flap gates.
 2. Debris and brush removal throughout the riparian areas of the project.
 3. Replacing or repairing 40 year old fencing.
 4. Cleaning sediment from the larger culverts and pipes.
 5. Refurbish slide gates. (waiting technical assistance from USACE.)
3. Lake Drain Sta. 344+50 Outfall Improvements Project. The District has received the Corps-required Section 408 Alteration Request permission. In a cooperative effort with the City of Great Falls Park & Rec. Dept., the District allows reverse flows from the Sun River through this drainage structure discharge pipe into Wadsworth Pond in order to maintain a pond water level for a healthy fish population and recreation opportunities. This cooperative effort has resulted in an initial award of a MT Fish, Wildlife, & Parks "Community Pond" grant of approximately \$43,218.00. At cost of \$7,750.00 the state and local permitting process is underway, with all but the Cascade County Flood Plain Administrator having approved the project.
4. Sta. 258+74 East Watson Coulee Pipe pipe section displacement at Sta. 30+21. An inspection by Great West Engineering revealed no change from the condition noted during the 5 year pipes inspection in 2020. After consultation with the engineer it was decided to cancel the annual inspections and only inspect the displacement during the normal 5 year inspections.
5. Outlet/Flap Gate Extensions at Sta. 216+10 and Sta. 186+50: Riverbank accretion has caused these outlets/flap gates to become recessed back into the riverbank, requiring additional annual sediment removal; the extensions would reduce routine drainage structures maintenance costs. A preliminary design, cost estimate, funding research, and permit requirement research report was completed by Stelling Engineers, Inc. for \$9,168.00 (fiscal 2012-13). The Corps has accepted the preliminary design plans. The estimated cost to complete the extensions was \$95,000.00. Funding sources listed in the report continue to have a low potential for acceptance. Because all Project outlets/Flap Gates have an "Acceptable" Corps rating,

the Commissioners are not considering any financing (long-term debt) at this time.

6. Top-of-Levee and Access Ramps Surfaced Areas need fill material and gravel added to maintain surfaced areas and adequate levee crown drainage.
7. Power Wrench: used for drainage structures operation; in service since 1985; repaired and refurbished prior to the 2018 flood season; continue to monitor for future replacement.

3.4 5-Year Pipes Inspections: \$14,000.00.

The Corps requires the condition of all culverts/discharge pipes to be verified every five years via video or visual inspection and an inspection report must be made available for review by the Corps inspector. The Project has +/- 15,000 feet of pipes. The first pipes inspections and report were completed in 2010 at a cost of \$44,484.37; the 2015 inspections and report were completed at a cost \$50,748.14; the 2020 inspections and report were completed at a cost \$55,823.62. The District needs an annual reserve to provide an available funding source for the next pipes inspections and report due in May 2025.

IV. DISTRICT'S OUTSTANDING INDEBTEDNESS.

At this time, the District does not owe and has not incurred any long-term debt (MCA 85-8-368(1)(d) and (e)).

V. SUM TO BE ASSESSED.

PROPOSED OPERATIONS AND MAINTENANCE (O & M) ASSESSMENTS.

Exhibit D contains a listing of the last (2023 Property Tax Year) Special Benefits and General assessments confirmed by the Court (MCA 85-8-368(2)). The two basic requirements for assessment are that the property be located within the boundaries of the District (District Exhibit B) and that the property be benefited by the Flood Protection Project (Project). Although all benefits from a special improvements district have been generally referred to as special benefits, the Drainage District Statutes distinguish between the special and the general benefits derived from the improvement (the Project) itself. Due to the more complex nature of the special benefits, those benefits are calculated based upon a formula derived from the Amended and Supplemental Commissioners' Report dated the 9th day of November

1979 (Clerk of District Court Document No. 811 filed 11/13/1979) and approved by the Court's Order and Decree dated the 1st day of April, 1981 (Clerk of District Court Document No. 1173 filed 4/2/1981). The remainder of the assessments are spread across the generally benefited area of the District.

A. SPECIAL BENEFITS ASSESSMENTS.

The entities comprising the Special Benefits assessment paid 36.73% of the original non-Federal local cooperation obligations (the "original construction" assessment). It is the considered opinion of the Commissioners that this same percentage should be specially assessed for the ongoing Operations and Maintenance needs of the District. This amount (\$116,000.00 x 36.73% = approx. \$42,606.80) should then be divided on a pro-rata basis against each of the entities according to the percentage of the original construction assessment paid by each entity as follows:

<u>Parcel#</u>	<u>Entity</u>		<u>2024</u>
			<u>Tax Year</u>
			<u>Proposed</u>
			<u>Assessment</u>
1919500	Cascade County	\$42,606.80 x 17.265% =	\$ 7,356.06
1919600	City of Great Falls	42,606.80 x 66.405% =	28,293.05
1919800	Great Falls Public School	42,606.80 x 7.305% =	3,112.43
1919900	MT Dept. Transportation	42,606.80 x 5.844% =	2,489.94
2019166	Northwestern Energy T&D	42,606.80 x 0.445% =	189.60
2019169	Northwestern Energy T&D	42,606.80 x 0.445% =	189.60
1921350	Burlington Northern Santa	42,606.80 x 0.584% =	248.82
2022196	Triangle Communications	42,606.80 x 0.658% =	280.35
1921900	Charter Communications	42,606.80 x 0.319% =	135.92
2734400	Great Falls Gas Company	42,606.80 x 0.730% =	311.03
	Total		<u>\$42,606.80</u>

B. GENERAL ASSESSMENTS.

Owners of real property (land and improvements) within District boundaries paid the remaining 63.27% of the original non-Federal local cooperation obligations based on the then-current appraisals/market valuations and taxable valuations of land and improvements. The proposed O & M General assessments continue to utilize the current appraisals/market valuations (as determined by the State appraisal system) and the resulting MT Department of Revenue Certified Taxable Values of land and improvements as the basis for apportioning the General assessments. The General assessments will pay essentially the same percentage of the budget

requested in this Report (63.27% of the \$116,000.00 proposed O & M budget is approx. \$73,393.20) as was paid for the Flood Protection Project original construction assessment. There are six properties the district boundary bisects (items 1 through 6 of Exhibit D) that are assessed at a proportional amount and thirty properties (items 7 through 36 of Exhibit D) receiving limited benefit from the project that are assessed at 50% of the taxable value.

A mailing has notified and informed District property owners/taxpayers of the filing of this Report and the Proposed Budget and Assessments contained herein. One complete copy of this Report will be available at the District's office for Public review and comment. The Commissioners are also available to answer questions and take comments.

C. OMITTED ASSESSMENTS.

In accordance with MCA 85-8-616, the Commissioners must report any omission to assess benefits to the Court. An annual review of MT Dept. of Revenue assessment maps and data files identifies parcels within the District that have been added to (property splits) or deleted from (property combines) the O & M assessments file. Said annual review indicates there was no change from last report.

VI. FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA). NATIONAL FLOOD INSURANCE PROGRAM (NFIP).

Under a U.S. Army Corps of Engineers (Corps) policy change, the Corps no longer provides levee certification information to FEMA for locally sponsored Federal Flood Protection Projects. The Corps does provide the acceptability rating of each project to FEMA. The National Levee Data base lists the project as acceptable at this time. The new levee safety program used by the Corps will not be aimed at certifying the levee but will continue to use the acceptability rating system for reporting to FEMA.

VII. ONGOING ISSUES AND CONCERNS.

The Commissioners continue to remain vigilant regarding past, present, and future developments that impact the Watson Coulee Drainage Basin segment of the Project. During 2015, the City of Great Falls approved the Thaniel Addition Major Subdivision development and additional development within the West Ridge Addition. As of the preparation of this Report, the City's Storm Water Master Plan has not been completed. Until maps and discharge rates are provided, the Commissioners have tabled agreement of a

request from the City Engineer "Are you in agreeance of the discharge rate proposed, that the post development discharge must equal the 100yr 2hr pre-development discharge rate?". With those discharge rates in the City's final Plan there may no longer be a issue an this matter.

VIII. CONCLUSION.

The Commissioners ask that the Court approve the Proposed Operations and Maintenance Budget and reconfirm the assessment method already adopted and in place for the Special Benefits assessments and the General assessments. The Commissioners further ask that the Court approve the Proposed Operations and Maintenance Assessments as described in Section V. of this Report, thereby authorizing the Commissioners to place said assessments on the 2024 property tax rolls of Cascade County.

The Board of Commissioners for the West Great Falls Flood Control and Drainage District hereby respectfully submit this Annual Report for the Court's approval.

DONE AND DATED THIS _____ day of _____, 2024.

Fred L. Fairhurst, Commissioner
935 10th Ave. SW
Great Falls, MT 59404

Charles E. Rogers, Commissioner
409 26th St. NW
Great Falls, MT 59404

Sandy Jo Mares, Commissioner
429 19th St. SW
Great Falls, MT 59404



2023 Certified Taxable Valuation Information

(15-10-202, MCA)
Cascade County
WESTSIDE FLOOD

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

1. 2023 Total Market Value ¹	\$	179,763,457
2. 2023 Total Taxable Value ²	\$	2,322,270
3. 2023 Taxable Value of Newly Taxable Property.....	\$	3,213
4. 2023 Taxable Value less Incremental Taxable Value ³	\$	2,322,270
5. 2023 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Total Incremental Value			\$ -

Preparer KATIE KAKALECIK

Date 8/7/2023

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

For Information Purposes Only

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

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

Note

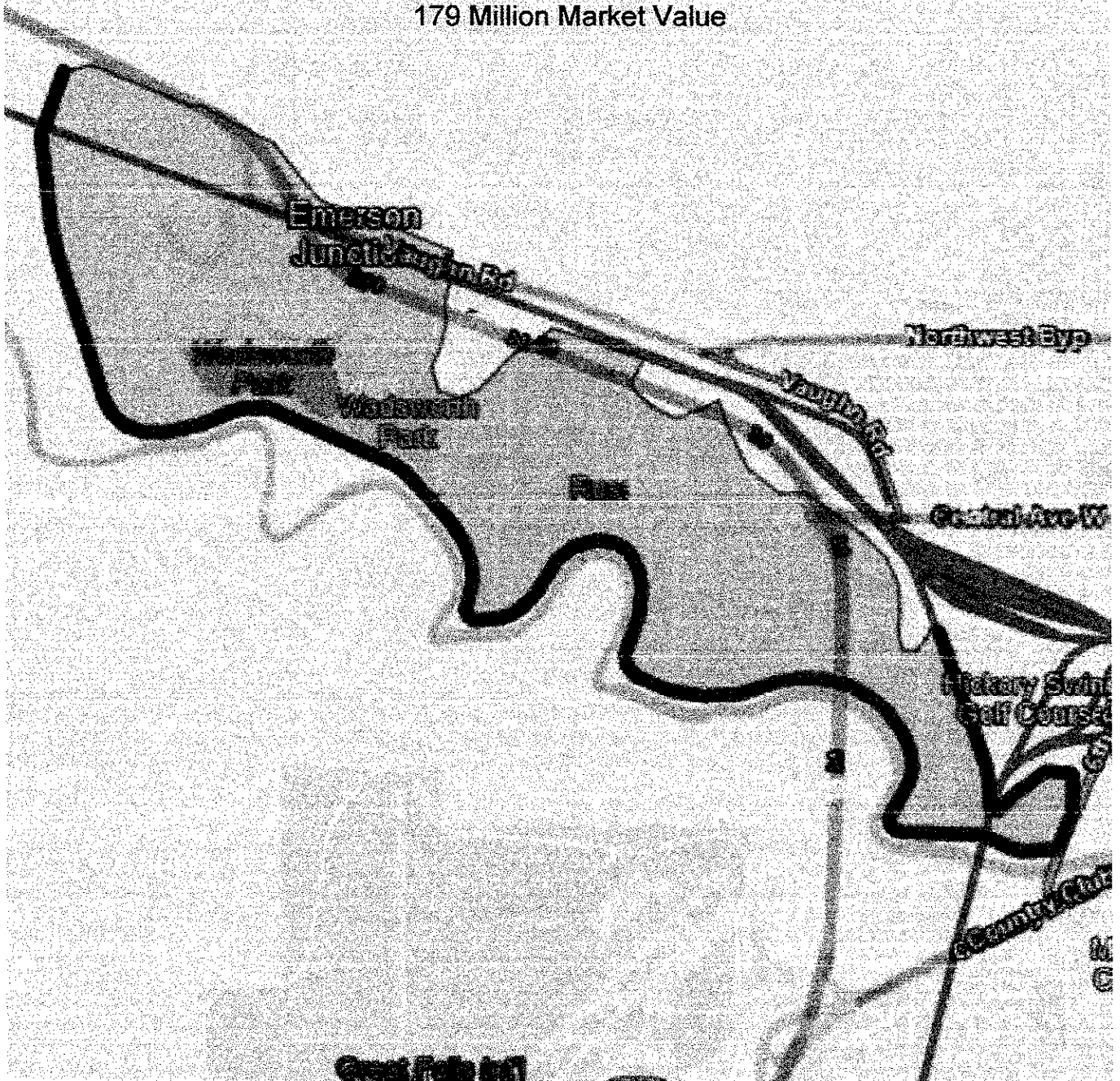
Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/07/2023, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

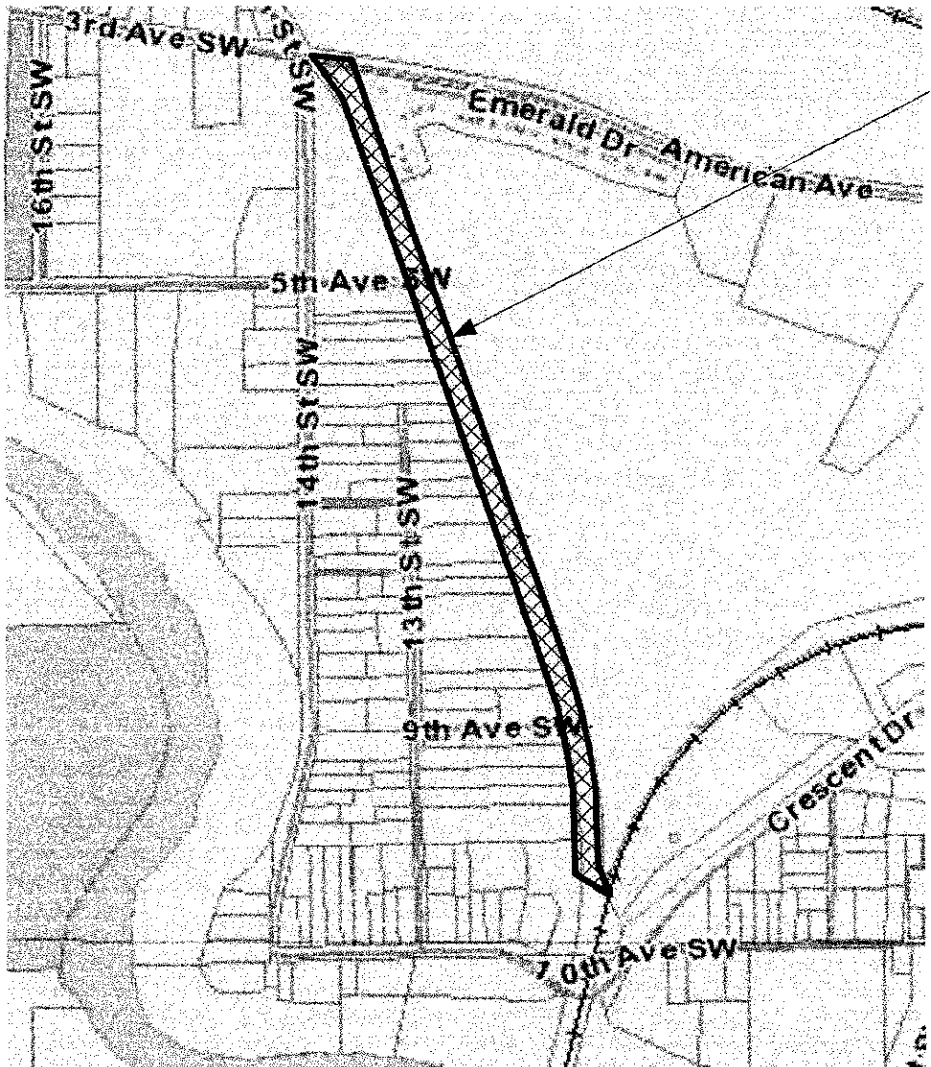
The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/11/2023, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

WGFFCDD Boundary Map

USACE Data 2023

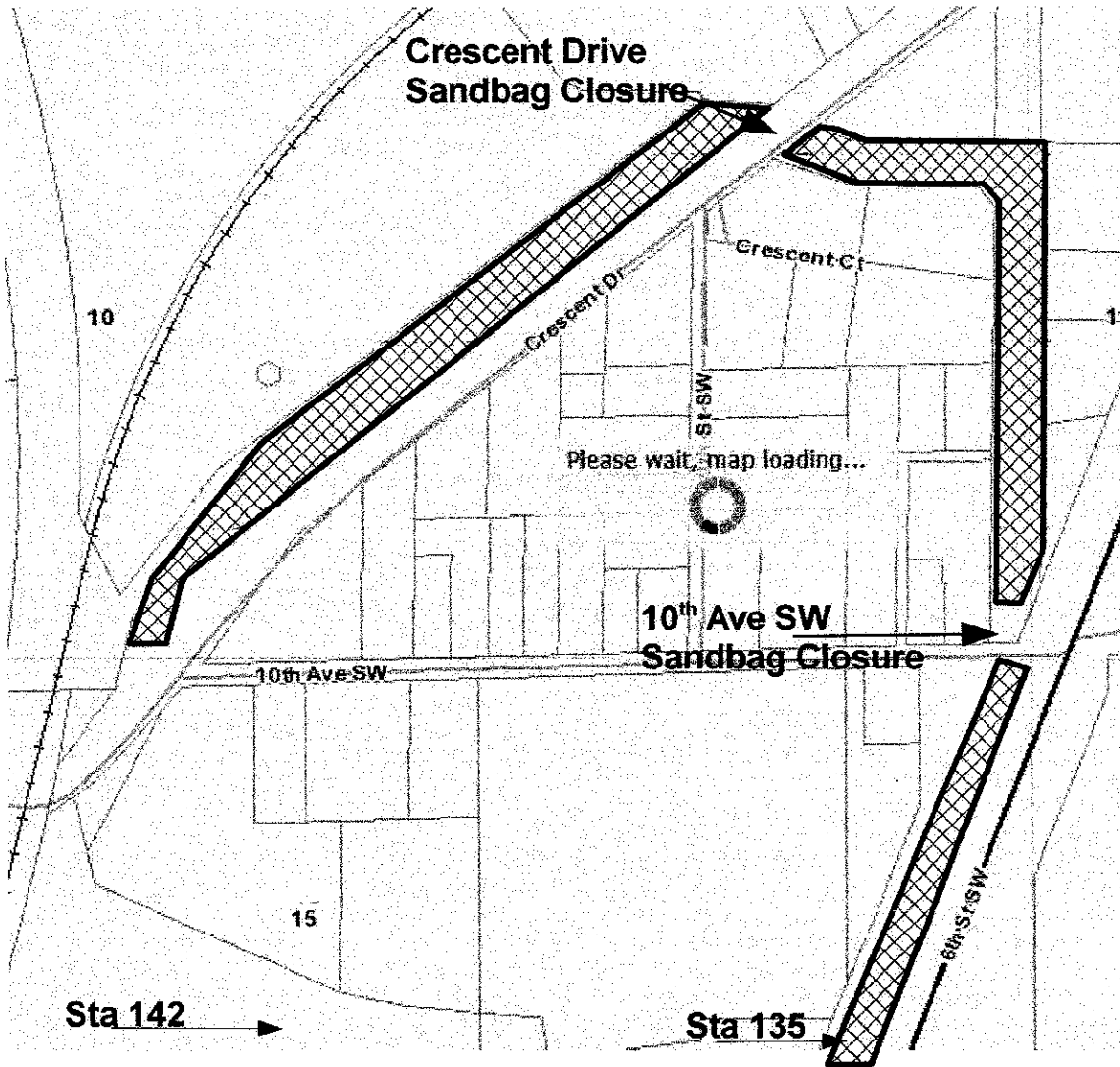
1659 People
816 Structures
179 Million Market Value





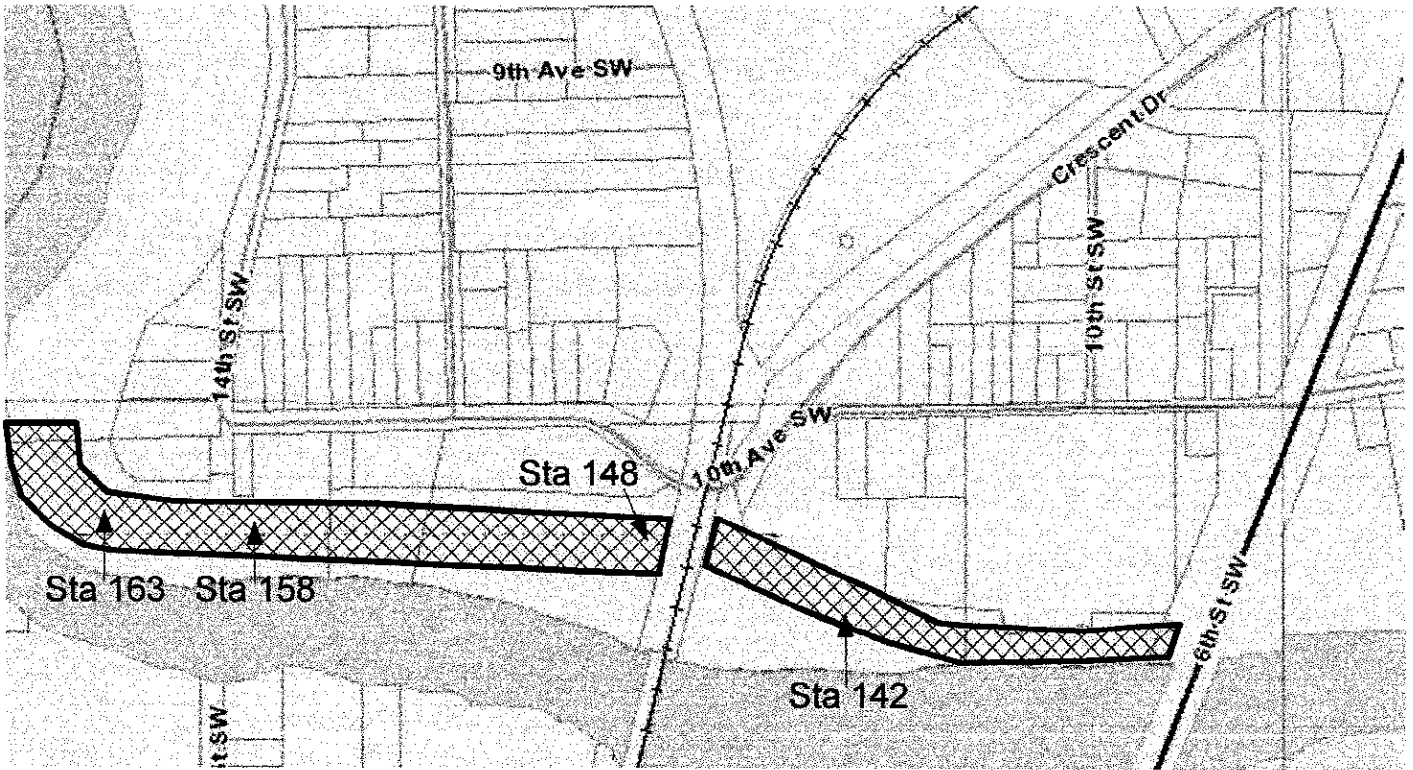
Railroad
Levee Segment

MAP 1
Exhibit B



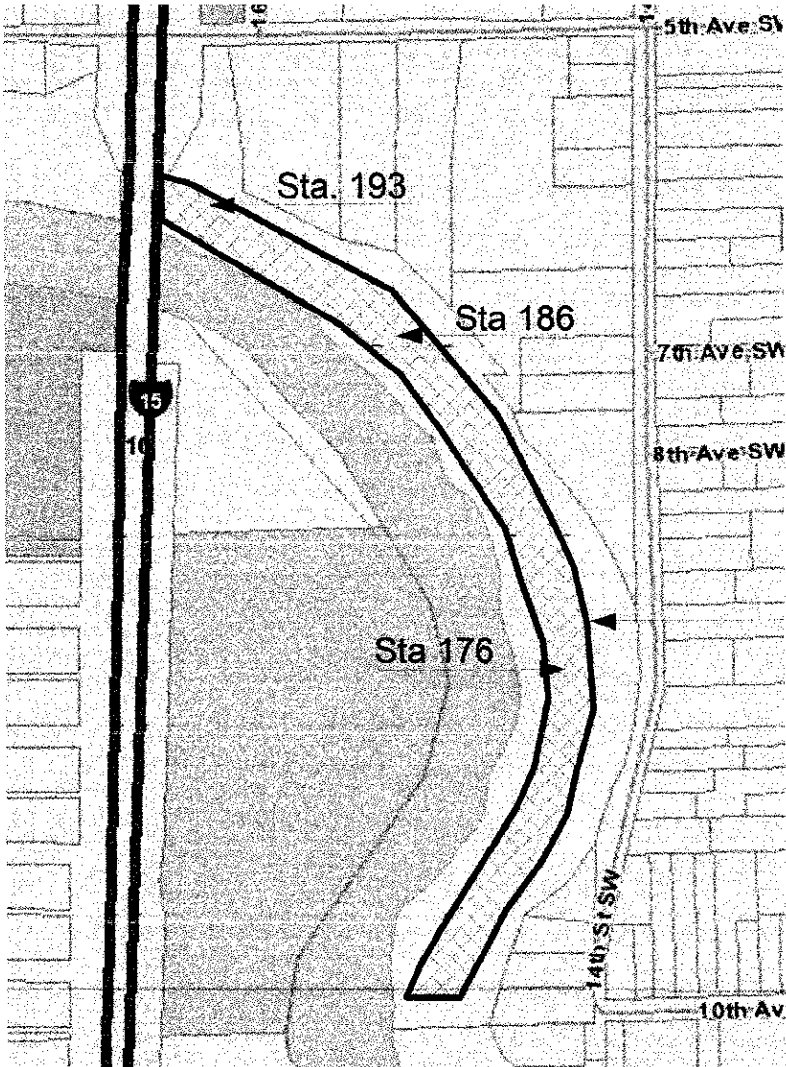
Crescent
Loop
Levee
Segment

MAP 2
Exhibit B



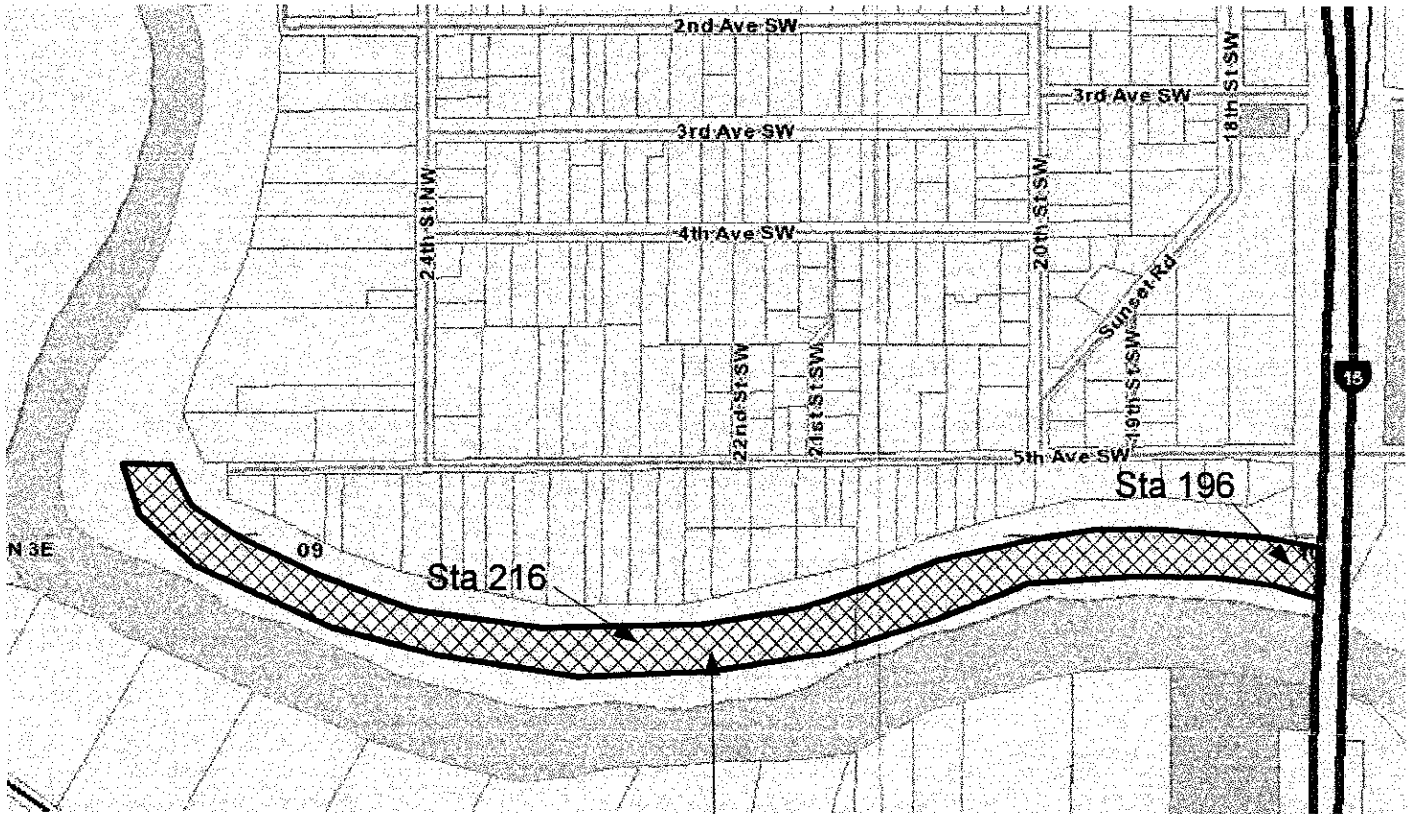
10th Ave SW
Levee Segment

MAP 3
Exhibit B

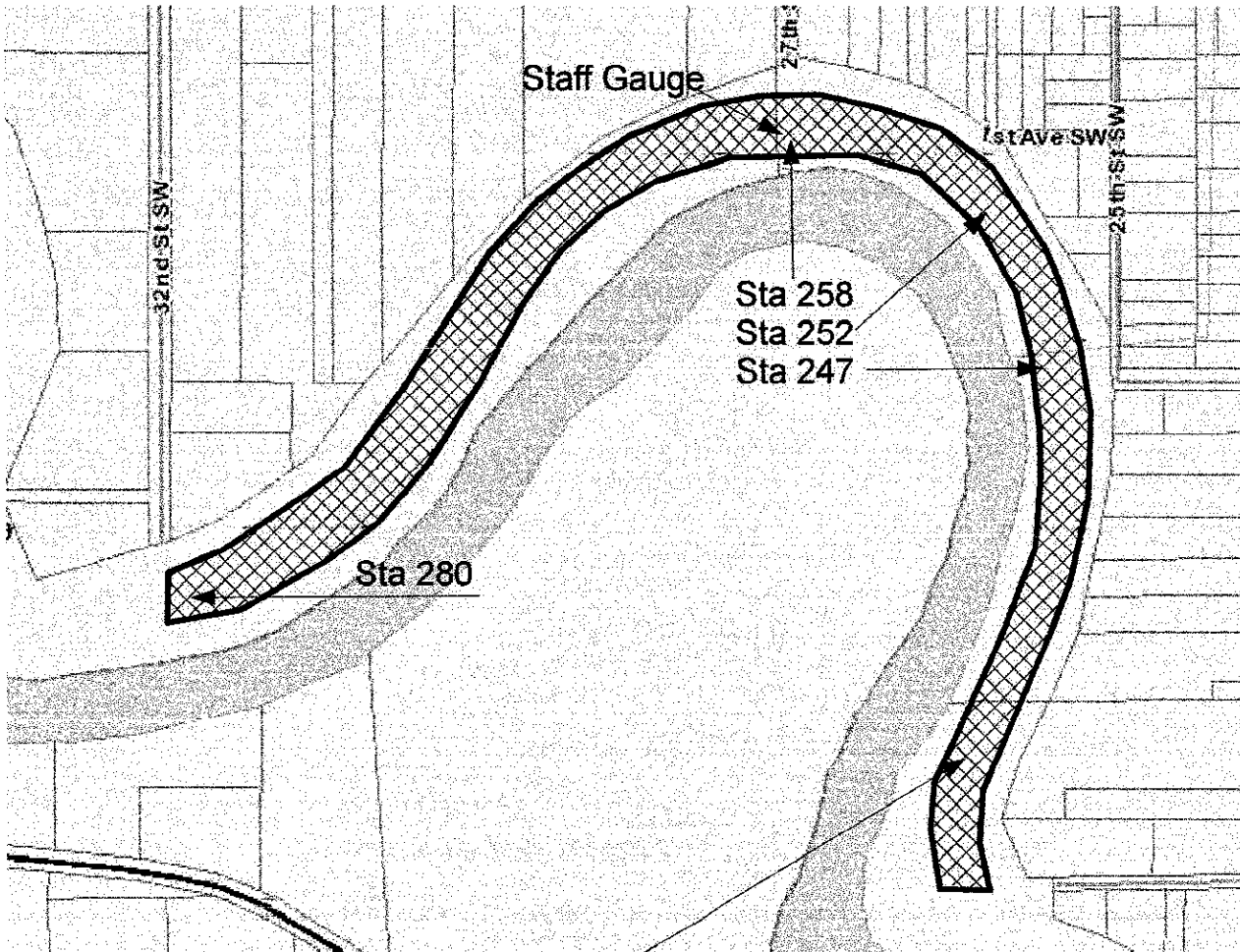


14th St SW
Levee Segment

MAP 4
Exhibit B

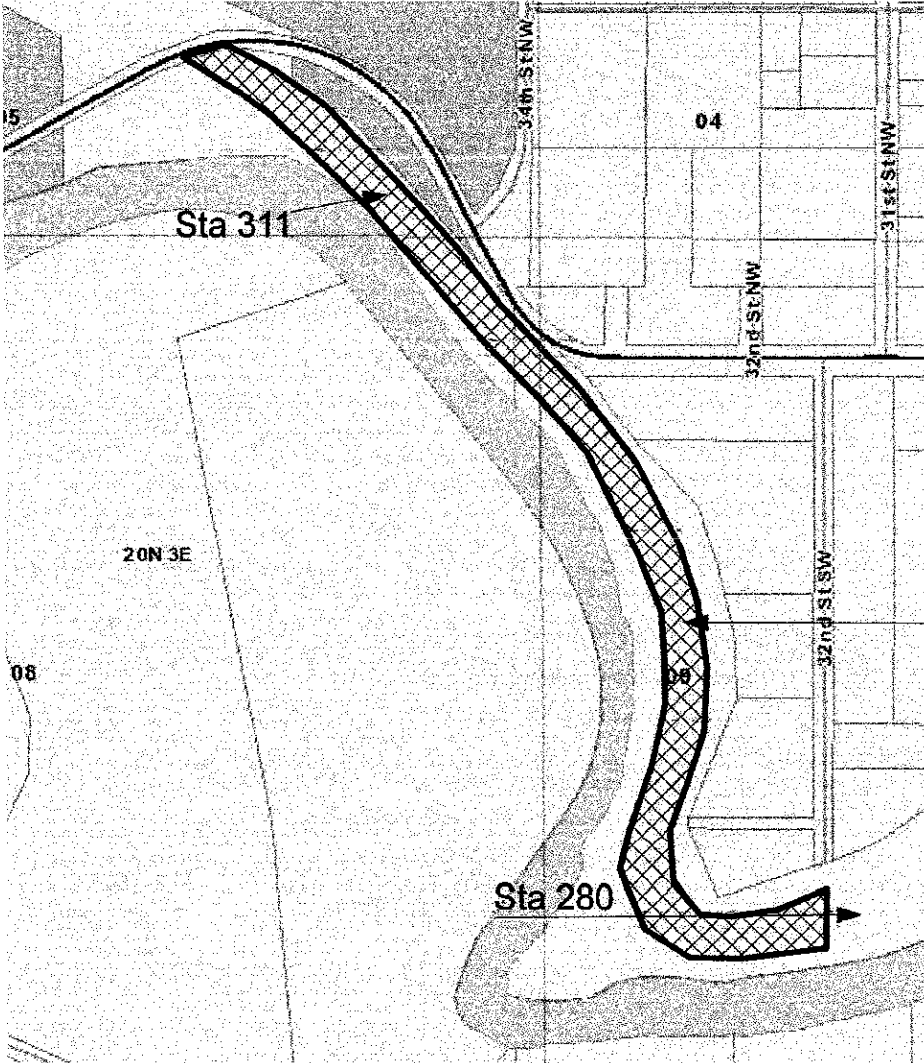


5th Ave SW
Levee Segment



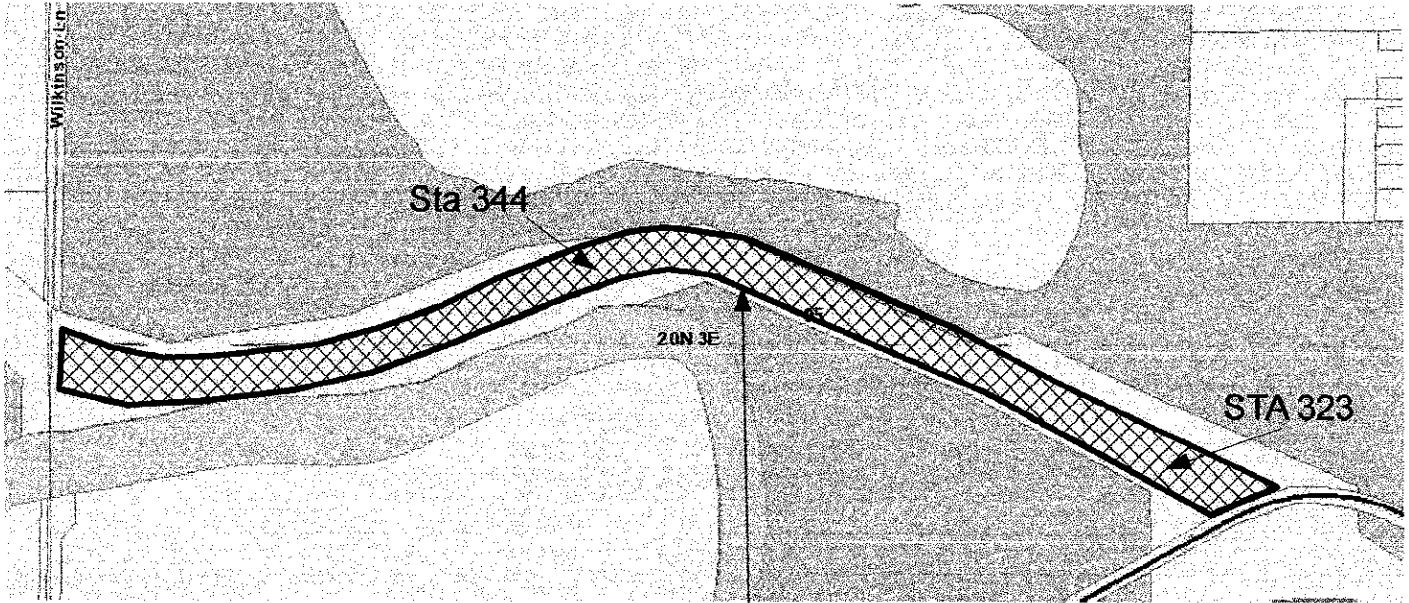
27th St Loop
Levee Segment

MAP 6
Exhibit B

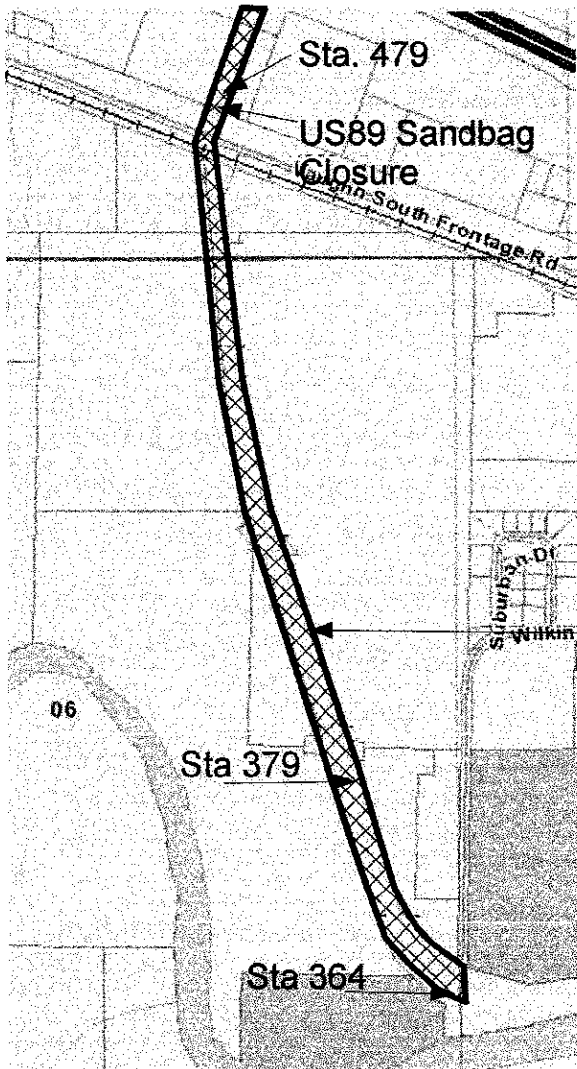


Central Ave W
Levee Segment

MAP 7
Exhibit B

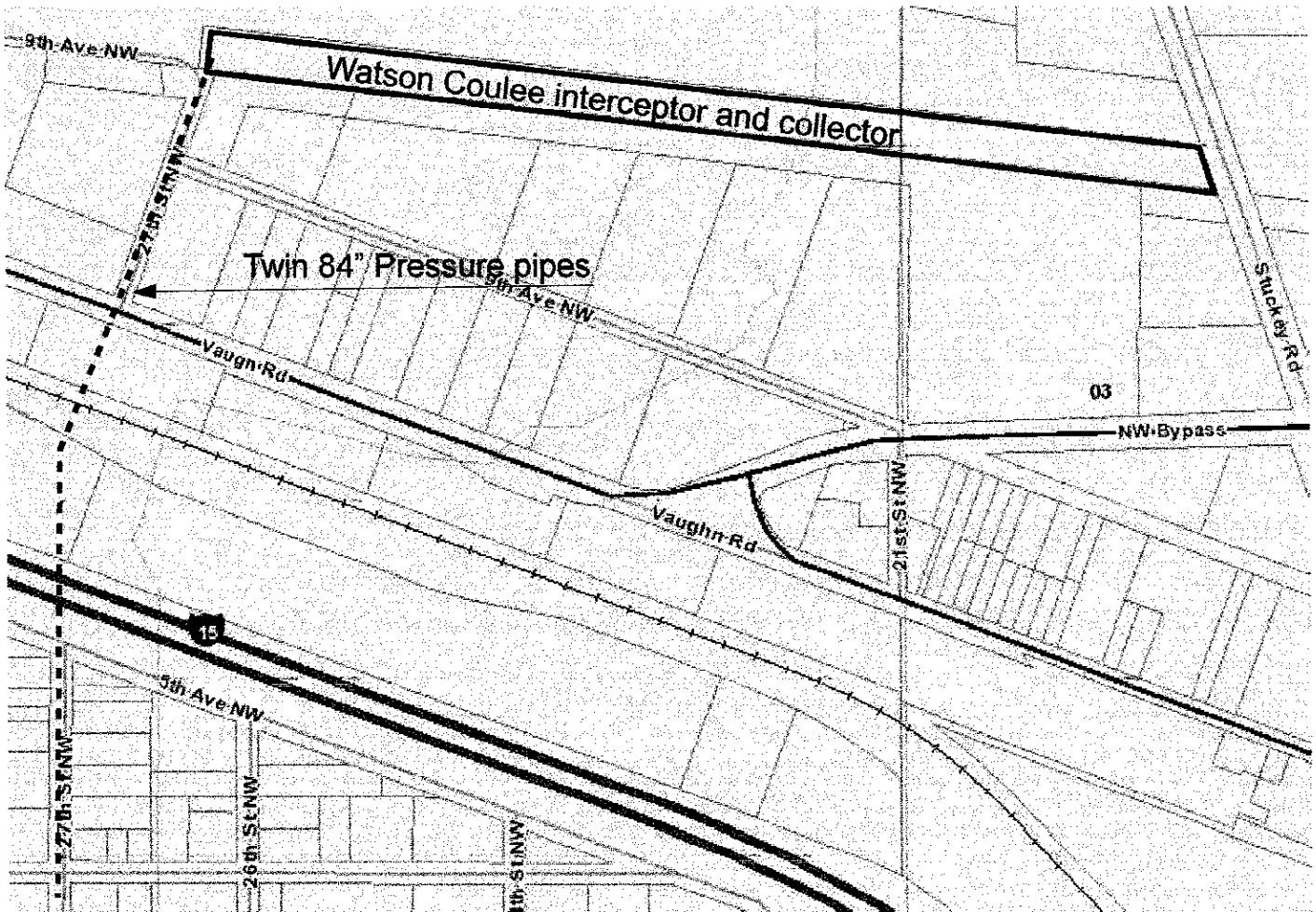


Wadsworth
Levee Segment



North End
Levee Segment

MAP 9
Exhibit B



Watson Coulee Drainage
Interceptor Embankment and Collector Ditch

MAP 10
Exhibit B

Final Budget

2024-2025 Recommended Budget

Administration

	Comments		Recommended
Bank Fees	About \$10 per month		\$120
Commissioner Pay	(12mos+1 insp.) (3*\$175.00)		\$6,825
Community Outreach			
Internet/web	Est 80 per month	\$960	
Postage/Mail	3 @ \$210+po Box= 270	\$900	
Monitoring	\$20 per month	\$240	
Phone	\$20 per month	\$240	
Elections	24 hrs @ \$20	\$480	\$2,820

Insurance

Bonds		\$325	
Property Ins	Not yet		
Liability Ins		\$2,500	
Public Official Ins		\$1,370	
Unemployment	Not yet		
Work Comp		\$665	\$4,860

Legat

			\$2,100
Office Supplies			\$250
Payroll taxes	6825 * 7.7%		\$525

Secretarial Services

Secretarial pay	20 hrs/month * \$20	\$4,800	
Copy/Printing		\$400	\$5,200

Total Administrative

\$22,700

Percentage of total

19.57%

Final Budget

Operations

Flood Control

Closures		\$6,000	
Roadways		\$2,000	
Levee Structure		\$500	
Inspections		\$0	\$8,500

Grounds Maintenance

Grounds Equip	Not yet	\$0	
Fencing		\$8,700	
Mowing		\$27,000	
Pest Control		\$8,000	
Pest Repair		\$900	
Tree/Brush Control		\$1,200	
Grounds Wages	Not yet	\$0	
Weed Control		\$15,000	\$60,800

Maintenance Reserve

Current Balance

Improvements	\$373,088.05		\$10,000
Flood Emergency	\$24,672.19		\$0
Pipes Inspection	\$51,214.29		\$14,000

Operations Total

\$93,300

Percent of total

80.43%

Total 24-25 Budget

Approx 1.75% increase over 23-24

\$116,000

Bgt to Act

West Great Falls Flood Control & Drainage District
Budget to Actual Analysis Report
 Fiscal Year 23-24
 7/1/23 to 01/31/24

Income	Budget	Actual	Over	% Over
Tax Payments	\$114,000.00	85024.26	-\$28,975.74	-25.42%
STP interest	\$0.00	\$17,373.40	\$17,373.40	###
Restitution	\$0.00	\$0.00	\$0.00	0.00%
Total Income	\$114,000.00	\$102,397.66	-\$11,602.34	-10.18%
Expenses	Budget	Actual	Under	% Under
Administration				
Bank Fees	\$120	56.08	\$63.92	53.27%
Commissioner Pay	\$6,825	2579.965	\$4,245.04	62.20%
Community Outreach				
Internet/web	\$345	\$29.95	\$315.05	91.32%
Postage/Mail	\$1,200	\$26.40	\$1,173.60	97.80%
Monitoring	\$120	\$0.00	\$120.00	100.00%
Phone	\$240	\$87.05	\$152.95	63.73%
Elections	\$240	\$0.00	\$240.00	100.00%
Payroll taxes	\$525.00	\$304.54	\$220.46	41.99%
Insurance				
Bonds	\$425.00	\$0.00	\$425.00	100.00%
Property Ins	\$0.00	\$0.00	\$0.00	100.00%
Liability Ins	\$2,500.00	\$0.00	\$2,500.00	100.00%
Public Official Ins	\$1,350.00	\$0.00	\$1,350.00	100.00%
Unemployment	\$0.00	\$0.00	\$0.00	100.00%
Work Comp	\$660.00	\$143.16	\$516.84	78.31%
Legal	\$3,000.00	\$75.00	\$2,925.00	97.50%
Office Supplies	\$250.00	\$42.95	\$207.05	82.82%
Secretarial Services				
Secretarial pay	\$4,800.00	\$6,800.00	-\$2,000.00	-41.67%
Copy/Printing	\$400.00	\$75.86	\$324.14	81.04%
Total administration	\$23,000.00	\$10,220.96	\$12,779.05	55.56%

Bgt to Act

Operations

Flood Control

Closures	\$9,000.00	\$6,100.00	\$2,900.00	32.22%
Roadways	\$2,000.00	\$0.00	\$2,000.00	100.00%
Levee Structure	\$1,000.00	\$0.00	\$1,000.00	100.00%
Inspections	\$500.00	\$0.00	\$500.00	100.00%

Grounds Maintenance

Grounds Equip	\$0.00	\$0.00	\$0.00	100.00%
Fencing	\$8,700.00	\$8,700.00	\$0.00	0.00%
Mowing	\$15,000.00	\$26,332.00	-\$11,332.00	-75.55%
Pest Control	\$8,000.00	\$8,100.00	-\$100.00	-1.25%
Pest Repair	\$1,100.00	\$700.00	\$400.00	36.36%
Tree/Brush Control	\$7,700.00	\$8.09	\$7,691.91	99.89%
Grounds Wages	\$0.00	\$0.00	\$0.00	100.00%
Weed Control	\$15,000.00	\$7,447.50	\$7,552.50	50.35%

Maintenance Reserve

Major Projects	\$10,000.00	\$25,226.20	-\$15,226.20	-152.26%
Flood Emergency		\$0.00	\$0.00	
Pipes Inspection	\$13,000.00	\$0.00	\$13,000.00	100.00%

Total Operations Budget **\$91,000.00** **\$82,613.79** **\$6,400.00** **7.03%**

Total Budget **\$114,000.00** **\$92,834.75** **\$19,179.05** **16.82%**

Long term Reserve

Flood Emergency	\$25,440.00
Pipes Inspection	\$52,808.07
Maintenance Reserve	\$380,289.07

West Great Falls Flood Control & Drainage District
2023 O&M Assessments

MT Dept of Revenue information form AB-72T dated 8/7/2023 Certified Taxable Valuation Information. (Attached)

2023 Total Taxable Value \$2,322,270.00

District Court Approved Budget 7/1/2023 to 6/30/2024 \$114,000.00
(Attached)

2023 General Mill Assessment.			
2023 Assessment total			<u>\$114,000.00</u>
	Special Benefits Assessments 36.73%	% 36.730%	Amount \$41,872.20
ID			
1919500	Cascade County	17.265%	\$7,229.24
1919600	City of Great Falls	66.405%	\$27,805.23
1919800	GF Public Schools	7.305%	\$3,058.76
1919900	MDOT	5.844%	\$2,447.01
2019166	NW Energy	0.445%	\$186.33
2019169	NW Energy	0.445%	\$186.33
1921350	BNSF	0.584%	\$244.53
2022196	Triangle Comm	0.658%	\$275.52
1921900	Bresnan Comm	0.319%	\$133.57
2734400	Great Falls Gas Co.	0.730%	\$305.67
	Total SB assmts	100.00%	\$41,872.20
Remainder for mill calculation			<u>\$72,127.80</u>
District total property Value			\$2,322,270.00
Less Boundary reduction 1-6			\$13,408.22
Less Non Flood Reduction 7-36			\$48,068.50
Total for mill calculation			<u>\$2,260,793.28</u>
Mill Calculation			
72,127.80/2,260,793.28 * 1000		Mill	<u>31.90</u>

(Reduction list attached)

By: Charles Rogers Date 8/9/23
Charles Rogers 406-870-9076
West Great Falls Flood Control & Drainage District

#	Parcel ID	%	TAX VALUE	ADJUSTED	Owner1
1	2266700	18%	\$3,766.00	\$677.88	LITOSTANSKY TERRY
2	1802000	20%	\$3,935.00	\$787.00	JOHNSON NEIL D
3	2410400	60%	\$3,237.00	\$1,942.20	HANNAH LARRY
4	1081400	80%	\$14,304.00	\$11,443.20	FORDE PROPERTIES LLC
5	2111700	50%	\$2,828.00	\$1,414.00	MADER MICHAEL
6	2253700	50%	\$3,205.00	\$1,602.50	KLICK LESLIE J
7	1214800	50%	\$3,898.00	\$1,949.00	WM BOARDMAN LIMITED PART
8	1214900	50%	\$3,133.00	\$1,566.50	WM BOARDMAN LIMITED PART
9	2159300	50%	\$6,055.00	\$3,027.50	PARK GARDEN PROPERTIES
10	2159800	50%	\$7.00	\$3.50	BOWLIN JOHN C
11	2159950	50%	\$18,716.00	\$9,358.00	NATURAL R E LLC
12	2261400	50%	\$1,823.00	\$911.50	CLARK RODNEY DUANE
13	2263600	50%	\$2,550.00	\$1,275.00	REYNOLDS MITCHELL LEE
14	2263700	50%	\$2,260.00	\$1,130.00	TOLLIVER GEORGE W
15	2263800	50%	\$3,986.00	\$1,993.00	REILLY MICHAEL W
16	2263900	50%	\$2,191.00	\$1,095.50	FERDERER JERRY LEE
17	2264000	50%	\$3,976.00	\$1,988.00	MCCULLOUGH DAN
18	2264100	50%	\$3,390.00	\$1,695.00	SCHABARKER SUSETTE
19	2264200	50%	\$2,362.00	\$1,181.00	MILLER BRENDA
20	2266600	50%	\$2,018.00	\$1,009.00	LITOSTANSKY RONALD
21	2266800	50%	\$486.00	\$243.00	LITOSTANSKY RONALD
22	2266900	50%	\$405.00	\$202.50	POYTHRESS WILLIAM Y JR
23	2267100	50%	\$648.00	\$324.00	HUTCHINSON SHANTELLE
24	2267200	50%	\$3,275.00	\$1,637.50	RAMES MARLOWE H
25	2267300	50%	\$3,493.00	\$1,746.50	BUTTREY REALTY COMPANY
26	2267400	50%	\$3,071.00	\$1,535.50	DOUGHTY COLE J
27	2269200	50%	\$481.00	\$240.50	BERG LEON M
28	2269300	50%	\$1,513.00	\$756.50	WILKE WILLIAM G
29	2269500	50%	\$3,864.00	\$1,932.00	SWISHER GEORGE C
30	2269800	50%	\$2,052.00	\$1,026.00	HINDOEN ASHLEY
31	2270000	50%	\$3,238.00	\$1,619.00	PRATER JEREMY
32	2404600	50%	\$5,442.00	\$2,721.00	BOETTCHER WILLIAM B
33	2404800	50%	\$3,532.00	\$1,766.00	HARRIS BARBARA M
34	2405100	50%	\$3,102.00	\$1,551.00	EISKANT JOHN A
35	2405200	50%	\$3,662.00	\$1,831.00	MROZEK GARETT A
36	2406600	50%	\$1,508.00	\$754.00	FERGUSON EDWARD PIMM

1 thru 6	\$31,275.00	Value Before Reduction
	<u>\$17,866.78</u>	Reduced Value
	\$13,408.22	Reduction to total value

7 thru 36	\$96,137.00	Value Before Reduction
	<u>\$48,068.50</u>	Reduced Value
	\$48,068.50	Reduction to total value