

West Great Falls Flood Control & Drainage District

P.O. Box 791

Great Falls, MT 59403-0791

Telephone: (406) 315-2878

September 13, 2022

Diane Heikkila, Treasurer
Cascade County Treasurer's Office
121 4th Street North
Great Falls, MT 59401

RE: 2022 Tax Year District Operations & Maintenance (O & M) Assessments

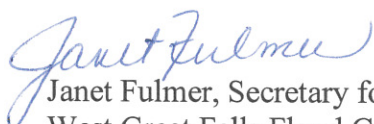
Dear Ms. Heikkila,

The District's 2022 O & M Assessments have been approved by the Montana Eighth Judicial District Court, Cascade County. I have enclosed copies of the relevant documents for your reference.

I also have available detailed Reports from the Montana Department of Revenue and reconciliation schedules for these assessments, as well as pages 4 and 13 from the Commissioners' Annual (2022 Court) Report.

If you have questions or need additional information, please do not hesitate to contact me.

Thank you,



Janet Fulmer, Secretary for the
West Great Falls Flood Control & Drainage District

Enclosures:

- Certified copy of August 31st, 2022, Court Memorandum and Order
- Copy of 2022 O & M Assessments Mills Calculation and Reconciliation
- Copy of pages 4 and 13 from Commissioners' Annual Report as of April 2022
- Copy of September 13, 2022, Assessments letter to Cascade County Clerk & Recorder's
- Copy of September 13, 2022, Assessments letter to Cascade County Elections Dept

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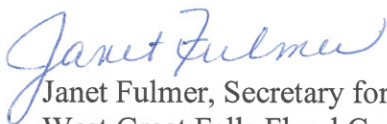
Rina Fontana Moore
Cascade County Clerk & Recorder's Office
P.O. Box 2867
Great Falls, MT 59403-2867

RE: 2022 Tax Year Special Benefits Assessments

Please bill the following nine (9) special benefits entities for the District's 2022 Tax Year Special Benefits Assessments: —

<u>Amount</u>	<u>Parcel #</u>	<u>Entity</u>
7,229.20	1919500	Cascade County
27,805.10	1919600	City of Great Falls
3,058.75	1919800	Great Falls Public Schools
2,447.00	1919900	MT Dept of Transportation
372.66	1921200	Northwestern Corp Transmission & Dist
244.53	1921350	Burlington Northern Santa Fe Railroad Co
275.52	1921700	CenturyLink Inc
133.57	1921900	Bresnan Communications
<u>305.67</u>	2734400	<u>Great Falls Gas Company</u>
\$41,872.00		TOTAL 2022 Special Benefits Assessments

If you have any questions or need additional information, please do not hesitate to contact me.
Thank you for your time.



Janet Fulmer, Secretary for the
West Great Falls Flood Control & Drainage District

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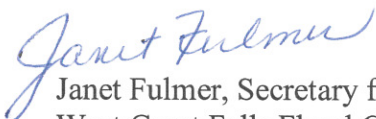
Rina Fontana Moore, Cascade County Clerk & Recorder
C/O Cascade County Elections Department
P.O. Box 2305
Great Falls, MT 59403-2305

RE: Operations & Maintenance (O & M) Assessments for 2022 Tax Year

The Montana Eighth Judicial District Court, Cascade County issued a Memorandum and Order approving an Annual Operations and Maintenance (O & M) Assessment of \$114,000.00 for the 2022 Property Tax Year (Nov. 2022 1st half / May 2023 2nd half). The District has set the General assessments at 42.49 mills for each \$1,000 of taxable value based upon the Certified 2022 Total Taxable Value of \$1,748,131 issued by the Montana Department of Revenue for a total of approximately \$72,127.80. Several properties (6 parcels) only partially within the District boundary have prorated assessments and several others (30 parcels) which have experienced no historic flood damage have 50% assessments. O & M assessments for nine special benefits entities total \$41,872.20.

I have enclosed copies of the relevant documents for your reference. If you have any questions or need additional information, please do not hesitate to contact me.

Thank you,



Janet Fulmer, Secretary for the
West Great Falls Flood Control & Drainage District

Enclosures:

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RECEIVED

SEP 06 2022

MONTANA EIGHTH JUDICIAL DISTRICT COURT, CASCADE COUNTY

WGFFC & DD

IN THE MATTER OF:)	Cause No. ADV-66-67075(D)
)	
THE WEST GREAT FALLS)	MEMORANDUM AND ORDER
FLOOD CONTROL AND)	
DRAINAGE DISTRICT)	Commissioners' Annual Report
)	
)	Annual Operations and
)	Maintenance Assessment
)	

The Commissioners of the West Great Falls Flood Control and Drainage District have submitted their Commissioners' Annual Report for the Court's approval pursuant to statute.

The Court heard this matter on August 19, 2022. Several Commissioners appeared personally and outlined the details of the Annual Operations and Maintenance Assessment. The Court, having heard the presentation of the Commissioners and hearing no objections or complaints, did approve the report in its entirety.

Therefore, IT IS HEREBY ORDERED that an Annual Operations and Maintenance Assessment of \$114,000 is approved for the forthcoming property tax year.

DATED this 31st day of August, 2022.



HON. JOHN W. PARKER
DISTRICT COURT JUDGE

West Great Falls Flood Control & Drainage District
 2022 O&M Assessments
 For 2022 Tax Year: Nov. 2022 1st ½, May 2023 2nd ½

MT Dept. of Revenue information received 9/8/2022:		
2022 Certified Taxable Valuation Information, Form AB-72T, dated 7/28/2022	2022 Total Taxable Value	\$1,748,131
Montana Assessment Totals Report, dated 9/8/2022	Report Total Taxable Value	\$1,740,978
		(-7,153)

2022 General Assessments Mills:

2022 Total Taxable Value		\$1,748,131
Adjust:		
Boundary properties (6 parcels) @ various %'s		
SEE attached	@ 100%	(-25,510)
Parcels __1__ thru __6__	@ various %'s	+11,317
Adjust:		
Historic NON-Flood properties (31 parcels) @ 50%		
SEE attached	@ 100%	(-72,742)
Parcels __7__ thru __36__	@ 50%	+36,371
Adjusted Taxable Value for General Assessments		<u>\$1,697,567</u>

2022 Mills Calculation:

Taxable Value \$1,697,567 / \$1,000 per mill x Mills = \$72,130 General Assessments
 Mills = \$72,130 / \$1,697,567 x \$1,000
 Mills = 42.4889
 Mills = 42.49 rounded up

Proof & Reconciliation:

2022 O&M Assessments		District Court Approved Budget for Fiscal Year 7/1/2022-6/30/2023 FY
General Assessments		
\$1,697,567 / \$1,000 x 42.49 Mills = \$72,129.62		\$72,128
Add: Nine (9) Special Benefits Entities		
Assessments Total = \$41,872.20		\$41,872
	-----	-----
2022 O&M Assessments Total	<u>\$114,001.82</u>	<u>\$114,000</u> FY Budget Total

By: <u>Janet Fulmer</u>	District Secretary	9/9/2022
Janet Fulmer	Title	Date



2022 Certified Taxable Valuation Information
(15-10-202, MCA)
Cascade County
WESTSIDE FLOOD

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

1. 2022 Total Market Value ¹	\$	135,499,348
2. 2022 Total Taxable Value ²	\$	1,748,131
3. 2022 Taxable Value of Newly Taxable Property.....	\$	2,828
4. 2022 Taxable Value less Incremental Taxable Value ³	\$	1,748,131
5. 2022 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

Date 7/28/2022

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

2022 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, 09/08/2022, 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, 09/12/2022, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

Total Annual Court Order Budget \$ **114,000.00**

Special Benefits	36.730%	\$ 114,000.00	\$ 41,872.20
Cascade County	17.265%		\$ 7,229.24
City of Great Falls	66.405%		\$ 27,805.23
GF Public Schools	7.305%		\$ 3,058.76
MT Dept of Transportation	5.844%		\$ 2,447.01
AT&T Communications	0.329%		\$ 137.76
Northwestern Energy	0.890%		\$ 372.66
Burlington Northern	0.584%		\$ 244.53
CenturyLink	0.329%		\$ 137.76
Bresnan Communications	0.319%		\$ 133.57
Energy West	0.730%		\$ 305.67
Total Special Benefit Assessments			\$ 41,872.20

Remainder for Mill Calculation \$ **72,127.80**

District Total Property Value \$ **1,748,131.00**

Less Boundry Reduction 1 - 6 \$ **14,193.36**

02-3015-04-3-05-09-0000	1	0002266700	2101	\$ 43,405	\$586	18%	\$ 105.48	\$ 480.52
02-3015-04-3-05-09-0000	1	0002266700	3301	\$ 178,195	\$2,406	18%	\$ 433.08	\$ 1,972.92
				\$221,600	\$2,992		\$538.56	\$2,453.44
02-3015-04-4-09-03-0000	2	0001802000	3507	\$ 61,220	\$1,157	20%	\$ 231.40	\$ 925.60
02-3015-04-4-09-03-0000	2	0001802000	2207	\$ 147,238	\$2,783	20%	\$ 556.60	\$ 2,226.40
				\$208,458	\$3,940		\$788.00	\$3,152.00
02-3015-06-4-01-01-0000	3	0002410400	1601	\$ 806	\$17	60%	\$ 10.20	\$ 6.80
02-3015-06-4-01-01-0000	3	0002410400	2001	\$ 1,866	\$40	60%	\$ 24.00	\$ 16.00
02-3015-06-4-01-01-0000	3	0002410400	1101	\$ 49,900	\$1,078	60%	\$ 646.80	\$ 431.20
02-3015-06-4-01-01-0000	3	0002410400	3110	\$ 112,370	\$1,517	60%	\$ 910.20	\$ 606.80
				\$164,942	\$2,652		\$1,591.20	\$1,060.80
02-3015-03-3-04-01-0000	4	0001081400	2107	\$ 238,088	\$4,500	80%	\$ 3,600.00	\$ 900.00
02-3015-03-3-04-01-0000	4	0001081400	3507	\$ 346,112	\$6,542	80%	\$ 5,233.60	\$ 1,308.40
				\$584,200	\$11,042		\$8,833.60	\$2,208.40
02-3015-04-4-07-03-0000	5	0002111700	3307	\$ 25,814	\$488	50%	\$ 244.00	\$ 244.00
02-3015-04-4-07-03-0000	5	0002111700	2101	\$ 47,504	\$641	50%	\$ 320.50	\$ 320.50
02-3015-04-4-07-03-0000	5	0002111700	3301	\$ 83,350	\$1,125	50%	\$ 562.50	\$ 562.50
				\$156,668	\$2,254		\$1,127.00	\$1,127.00
02-3015-05-1-01-08-0000	6	0002253700	2101	\$ 42,500	\$574	50%	\$ 287.00	\$ 287.00
02-3015-05-1-01-08-0000	6	0002253700	3301	\$ 152,300	\$2,056	50%	\$ 1,028.00	\$ 1,028.00
				\$194,800	\$2,630		\$1,315.00	\$1,315.00
					\$25,510		\$14,193.36	\$11,316.64

Less Non Flood Reduction 7 - 36 \$ **36,371.00**

02-3015-04-4-14-04-0000	7	0001214800	3501	\$ 40,600	\$548	50%	\$ 274.00	\$ 274.00
02-3015-04-4-14-04-0000	7	0001214800	3307	\$ 55,190	\$1,043	50%	\$ 521.50	\$ 521.50
02-3015-04-4-14-04-0000	7	0001214800	2107	\$ 97,371	\$1,840	50%	\$ 920.00	\$ 920.00
				\$ 193,161	\$ 3,431		\$ 1,715.50	\$ 1,715.50
02-3015-04-4-14-02-0000	8	0001214900	3307	\$ 36,839	\$696	50%	\$ 348.00	\$ 348.00
02-3015-04-4-14-02-0000	8	0001214900	2107	\$ 103,661	\$1,959	50%	\$ 979.50	\$ 979.50
				\$ 140,500	\$ 2,655		\$ 1,327.50	\$ 1,327.50
02-3015-04-4-15-15-0000	9	0002159300	2107	\$ 85,041	\$1,607	50%	\$ 803.50	\$ 803.50
02-3015-04-4-15-15-0000	9	0002159300	3307	\$ 170,159	\$3,216	50%	\$ 1,608.00	\$ 1,608.00
				\$ 255,200	\$ 4,823		\$ 2,411.50	\$ 2,411.50
02-3015-04-4-15-18-0000	10	0002159800	2101	\$ 73	\$1	50%	\$ 0.50	\$ 0.50
				\$ 73	\$ 1		\$ 0.50	\$ 0.50
02-3015-04-2-01-32-0000	11	0002159950	2107	\$ 121,528	\$2,297	50%	\$ 1,148.50	\$ 1,148.50
02-3015-04-2-01-32-0000	11	0002159950	3307	\$ 665,872	\$12,585	50%	\$ 6,292.50	\$ 6,292.50
				\$ 787,400	\$ 14,882		\$ 7,441.00	\$ 7,441.00
02-3015-04-3-03-01-0000	12	0002261400	2101	\$ 42,430	\$573	50%	\$ 286.50	\$ 286.50
02-3015-04-3-03-01-0000	12	0002261400	3301	\$ 60,270	\$814	50%	\$ 407.00	\$ 407.00
				\$ 102,700	\$ 1,387		\$ 693.50	\$ 693.50
02-3015-04-3-06-01-0000	13	0002263600	2101	\$ 46,990	\$634	50%	\$ 317.00	\$ 317.00
02-3015-04-3-06-01-0000	13	0002263600	3301	\$ 101,910	\$1,376	50%	\$ 688.00	\$ 688.00
				\$ 148,900	\$ 2,010		\$ 1,005.00	\$ 1,005.00

02-3015-04-3-06-02-0000	14	0002263700	2101	\$ 42,798	\$578	50%	\$ 289.00	\$ 289.00
02-3015-04-3-06-02-0000	14	0002263700	3301	\$ 74,020	\$999	50%	\$ 499.50	\$ 499.50
				\$ 116,818	\$ 1,577		\$ 788.50	\$ 788.50
02-3015-04-3-06-03-0000	15	0002263800	2101	\$ 42,798	\$578	50%	\$ 289.00	\$ 289.00
02-3015-04-3-06-03-0000	15	0002263800	3301	\$ 167,902	\$2,267	50%	\$ 1,133.50	\$ 1,133.50
				\$ 210,700	\$ 2,845		\$ 1,422.50	\$ 1,422.50
02-3015-04-3-06-23-0000	16	0002263900	2101	\$ 45,867	\$619	50%	\$ 309.50	\$ 309.50
02-3015-04-3-06-23-0000	16	0002263900	3301	\$ 67,233	\$908	50%	\$ 454.00	\$ 454.00
				\$ 113,100	\$ 1,527		\$ 763.50	\$ 763.50
02-3015-04-3-06-25-0000	17	0002264000	2101	\$ 41,986	\$567	50%	\$ 283.50	\$ 283.50
02-3015-04-3-06-25-0000	17	0002264000	3301	\$ 176,414	\$2,382	50%	\$ 1,191.00	\$ 1,191.00
				\$ 218,400	\$ 2,949		\$ 1,474.50	\$ 1,474.50
02-3015-04-3-06-26-0000	18	0002264100	2101	\$ -	\$-	50%	\$ -	\$ -
02-3015-04-3-06-26-0000	18	0002264100	2132	\$ 43,153	\$117	50%	\$ 58.50	\$ 58.50
02-3015-04-3-06-26-0000	18	0002264100	3137	\$ 108,000	\$292	50%	\$ 146.00	\$ 146.00
02-3015-04-3-06-26-0000	18	0002264100	3301	\$ 41,060	\$554	50%	\$ 277.00	\$ 277.00
				\$ 192,213	\$ 963		\$ 481.50	\$ 481.50
02-3015-04-3-06-24-0000	19	0002264200	2101	\$ 23,742	\$321	50%	\$ 160.50	\$ 160.50
02-3015-04-3-06-24-0000	19	0002264200	3301	\$ 74,020	\$999	50%	\$ 499.50	\$ 499.50
				\$ 97,762	\$ 1,320		\$ 660.00	\$ 660.00
02-3015-04-3-05-05-0000	20	0002266600	2132	\$ 26,379	\$71	50%	\$ 35.50	\$ 35.50
02-3015-04-3-05-05-0000	20	0002266600	3137	\$ 173,621	\$469	50%	\$ 234.50	\$ 234.50
02-3015-04-3-05-05-0000	20	0002266600	3301	\$ 45,400	\$613	50%	\$ 306.50	\$ 306.50
				\$ 245,400	\$ 1,153		\$ 576.50	\$ 576.50
02-3015-04-3-05-06-0000	21	0002266800	3301	\$ 11,030	\$149	50%	\$ 74.50	\$ 74.50
02-3015-04-3-05-06-0000	21	0002266800	2101	\$ 19,122	\$258	50%	\$ 129.00	\$ 129.00
				\$ 30,152	\$ 407		\$ 203.50	\$ 203.50
02-3015-04-3-05-08-0000	22	0002266900	3301	\$ 3,510	\$47	50%	\$ 23.50	\$ 23.50
02-3015-04-3-05-08-0000	22	0002266900	2101	\$ 20,693	\$279	50%	\$ 139.50	\$ 139.50
				\$ 24,203	\$ 326		\$ 163.00	\$ 163.00
02-3015-04-3-07-09-0000	23	0002267100	3301	\$ 12,980	\$175	50%	\$ 87.50	\$ 87.50
02-3015-04-3-07-09-0000	23	0002267100	2101	\$ 24,138	\$326	50%	\$ 163.00	\$ 163.00
				\$ 37,118	\$ 501		\$ 250.50	\$ 250.50
02-3015-04-3-07-08-0000	24	0002267200	2101	\$ 24,108	\$325	50%	\$ 162.50	\$ 162.50
02-3015-04-3-07-08-0000	24	0002267200	3301	\$ 159,292	\$2,150	50%	\$ 1,075.00	\$ 1,075.00
				\$ 183,400	\$ 2,475		\$ 1,237.50	\$ 1,237.50
02-3015-04-3-07-11-0000	25	0002267300	2107	\$ 24,407	\$461	50%	\$ 230.50	\$ 230.50
02-3015-04-3-07-11-0000	25	0002267300	3307	\$ 163,393	\$3,088	50%	\$ 1,544.00	\$ 1,544.00
				\$ 187,800	\$ 3,549		\$ 1,774.50	\$ 1,774.50
02-3015-04-3-07-10-0000	26	0002267400	2101	\$ 25,041	\$338	50%	\$ 169.00	\$ 169.00
02-3015-04-3-07-10-0000	26	0002267400	3301	\$ 131,659	\$1,777	50%	\$ 888.50	\$ 888.50
				\$ 156,700	\$ 2,115		\$ 1,057.50	\$ 1,057.50
02-3015-04-3-08-05-0000	27	0002269200	2101	\$ -	\$-	50%	\$ -	\$ -
02-3015-04-3-08-05-0000	27	0002269200	3301	\$ -	\$-	50%	\$ -	\$ -
02-3015-04-3-08-05-0000	27	0002269200	2132	\$ 44,720	\$121	50%	\$ 60.50	\$ 60.50
02-3015-04-3-08-05-0000	27	0002269200	3137	\$ 81,240	\$219	50%	\$ 109.50	\$ 109.50
				\$ 125,960	\$ 340		\$ 170.00	\$ 170.00
02-3015-04-3-08-01-0000	28	0002269300	3301	\$ 26,042	\$352	50%	\$ 176.00	\$ 176.00
02-3015-04-3-08-01-0000	28	0002269300	2101	\$ 42,258	\$570	50%	\$ 285.00	\$ 285.00
				\$ 68,300	\$ 922		\$ 461.00	\$ 461.00
02-3015-04-3-08-07-0000	29	0002269500	2101	\$ 26,822	\$362	50%	\$ 181.00	\$ 181.00
02-3015-04-3-08-07-0000	29	0002269500	3301	\$ 223,278	\$3,014	50%	\$ 1,507.00	\$ 1,507.00
				\$ 250,100	\$ 3,376		\$ 1,688.00	\$ 1,688.00
02-3015-04-3-08-03-0000	30	0002269800	2101	\$ 20,967	\$283	50%	\$ 141.50	\$ 141.50
02-3015-04-3-08-03-0000	30	0002269800	3301	\$ 86,133	\$1,163	50%	\$ 581.50	\$ 581.50
				\$ 107,100	\$ 1,446		\$ 723.00	\$ 723.00
02-3015-04-3-08-02-0000	31	0002270000	2101	\$ 42,085	\$568	50%	\$ 284.00	\$ 284.00
02-3015-04-3-08-02-0000	31	0002270000	3301	\$ 131,515	\$1,775	50%	\$ 887.50	\$ 887.50
				\$ 173,600	\$ 2,343		\$ 1,171.50	\$ 1,171.50
02-3015-05-4-02-13-0000	32	0002404600	2101	\$ 61,054	\$824	50%	\$ 412.00	\$ 412.00
02-3015-05-4-02-13-0000	32	0002404600	3301	\$ 249,120	\$3,363	50%	\$ 1,681.50	\$ 1,681.50
				\$ 310,174	\$ 4,187		\$ 2,093.50	\$ 2,093.50
02-3015-05-4-02-04-0000	33	0002404800	2101	\$ 64,856	\$876	50%	\$ 438.00	\$ 438.00
02-3015-05-4-02-04-0000	33	0002404800	3301	\$ 137,544	\$1,857	50%	\$ 928.50	\$ 928.50
				\$ 202,400	\$ 2,733		\$ 1,366.50	\$ 1,366.50
02-3015-05-4-02-11-0000	34	0002405100	2101	\$ 42,992	\$580	50%	\$ 290.00	\$ 290.00

02-3015-05-4-02-11-0000	34	0002405100	3301	\$ 149,508	\$2,018	50%	\$ 1,009.00	\$ 1,009.00
				\$ 192,500	\$ 2,598		\$ 1,299.00	\$ 1,299.00
02-3015-05-4-02-12-0000	35	0002405200	2101	\$ 42,800	\$578	50%	\$ 289.00	\$ 289.00
02-3015-05-4-02-12-0000	35	0002405200	3301	\$ 166,200	\$2,244	50%	\$ 1,122.00	\$ 1,122.00
				\$ 209,000	\$ 2,822		\$ 1,411.00	\$ 1,411.00
02-3015-05-4-02-14-0000	36	0002406600	3301	\$ 32,690	\$441	50%	\$ 220.50	\$ 220.50
02-3015-05-4-02-14-0000	36	0002406600	2101	\$ 47,264	\$638	50%	\$ 319.00	\$ 319.00
				\$ 79,954	\$ 1,079		\$ 539.50	\$ 539.50
02-3015-04-3-05-05-0000		0002266600	2101	\$ -	\$-	50%	\$ -	\$ -
				\$ -	\$ -		\$ -	\$ -
					\$72,742		\$36,371.00	\$36,371.00

Total for Mill Calculation

\$ 1,697,566.64

Mill Calculation

42.49

additional lots from the District as per correspondence by the Court dated February 13, 1998.

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 February 2022 Commissioner Meeting the Commissioners reviewed the Financials and the Proposed 2022 O & M Budget total remains unchanged with minor revisions within specific expenses. Following are the proposed budget and comparative budgets prepared pursuant to MCA 85-8-368(1) for fiscal years beginning July 1:

<u>Budgeted Items:</u>	<u>Proposed 2022</u>	<u>2021</u>	<u>2020</u>
For the Preceding Year:			
1. Emergency Repairs	\$ None	\$ None	\$ None
For the Ensuing Year:			
2.a. Maintenance	68,500	66,900	66,900
2.b. Improvements (Reserve)	10,000	10,000	10,000
3. 5-Yr. Pipes Inspections	13,000	12,000	12,000
4. Commissioners	6,825	7,000	7,000
5. Admin & Secretary Services	5,400	5,500	5,500
6. Insurance	4,000	5,000	5,000
7. Legal Advisor	3,000	2,500	2,500
8. Miscellaneous	1,875	3,000	3,000
9. Elections	450	1,000	1,000
10. Employer Payroll Taxes	550	700	700
11. Public Official Bonds	400	400	400
TOTALS	\$114,000	\$114,000	\$114,000

District Exhibit E, 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 E) total remains unchanged from the last Budget total approved by the Court with minor revisions within specific expenses to provide necessary funds for the ongoing Flood Protection Project (Project) Operation and Maintenance and District Operations.

1. Emergency Repairs: NONE.

The District did not incur any emergency repair costs during the preceding year.

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 (\$114,000.00 x 36.73% = approx. \$41,872.00) 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>2022</u> <u>Tax Year</u> <u>Proposed</u> <u>Assessment</u>
1919500	Cascade County	\$41,872.00	x	17.265%	= \$ 7,229.20
1919600	City of Great Falls	41,872.00	x	66.405%	= 27,805.10
1919800	Great Falls Public School	41,872.00	x	7.305%	= 3,058.75
1919900	MT Dept. Transportation	41,872.00	x	5.844%	= 2,447.00
1921200	Northwestern Corp Transmi	41,872.00	x	0.89%	= 372.66
1921350	Burlington Northern Santa	41,872.00	x	0.584%	= 244.53
1921700	Centurylink Inc	41,872.00	x	0.658%	= 275.52
1921900	Bresnan Communications	41,872.00	x	0.319%	= 133.57
2734400	Great Falls Gas Company	41,872.00	x	0.73%	= 305.67
				Total	\$41,872.00

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 (the "original construction" assessment) 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 \$114,000.00 proposed O & M budget = approx. \$72,128.00) as was paid for the Flood Protection Project original construction assessment.

The O & M General assessments continue to incorporate two exemptions from the original construction assessments: 1.) a 50% (i.e. one-half) partial exemption granted to properties within the