



Special Work Session
City Commission Special Minutes
Great Falls Fire Training Center, 1900 9th St S
April 13, 2018

1. Budget/Policy Initiatives - 11:00 a.m.

Mayor Kelly called the meeting to order at 11:05 a.m.

Roll Call: City Commission members present: Bob Kelly, Tracy Houck, Owen Robinson, Mary Sheehy Moe, and Bill Bronson arrived at 11:10 a.m.

Staff Present: City Manager Greg Doyon, Deputy City Manager Chuck Anderson, and City Clerk Lisa Kunz.

City Manager Greg Doyon handed out a "State of the City" recap department summary. He encouraged the new Commission members to set up a time to individually go through introduction to the budget. The packet material will help equip the Commission with information for their consideration to prioritize and, ultimately, adopt the budget which is the Commission's greatest policy statement.

Manager Doyon reviewed the City of Great Falls Commission Goals for FY 2017-2018: (1) Implement 2016 Park Master Plan by pursuing a Park District; (2) Develop financing and bid specifications for Civic Center façade and roof project; (3) Address office space needs by utilizing existing City property; (4) Focus on public safety needs including capital, operations, training, and equipment replacement; (5) Refine the boards and commissions appointment process; (6) Re-establish a Historic Preservation Officer; (7) Explore options to retire golf fund debt from the general fund; and (8) Renovate the Animal Shelter using a grant. He also briefly discussed the tentative budget schedule for FY 2018-2019.

Manager Doyon discussed his budget philosophy indicating that budget impacts vary from year to year, and everyone brings a different perspective to the budget process. There is a balance among these perspectives typically guided by a community vision, education, engagement, and performance indicators or measurement. He added that the budget is typically lean due to being a slow growth community that is over dependent on Malmstrom Air Force Base. He is supportive of responsible, balanced economic development. Discussion followed about the use of Tax Increment Financing (TIF), it's long term investment, and that the City is TIF'd out. His budget focus has been on addressing needs versus wants of the departments.

He noted that the City has a draft Capital Improvement Plan. The City has been weak on facility capital improvement planning, and not adequately anticipating costs of operation and subsequent maintenance. Examples of both include the Natatorium and the Civic Center. Other budget impacts include grants, collective bargaining agreements, and deferred maintenance that becomes critical.

He reported that the budget is formally adopted through a transparent process. But, it's being constantly reviewed, monitored and, if appropriate, amended. The budget resolution gives the City Manager certain authority to be mindful of.

Manager Doyon and Finance Director Melissa Kinzler reviewed and discussed the attached material: General Fund Budget to Actual & Pro Forma 5 Year of Actuals and 4 Years of Projections, Fund Detail Worksheets, and the general budget timeline.

Director Kinzler explained that not utilizing the State cap and permissive medical levy would have a dramatic impact on the general fund.

Commissioner Houck suggested that during the City Manager's budget presentation he more fully explain parts of the budget that are due to state or federal regulations out of the City's control.

In response to Commissioner Robinson's inquiry about how the City accounts for depreciation of equipment, Director Kinzler explained Central Garage's revolving equipment schedule, taking into account depreciation, but not facility maintenance. She also explained the use of voted and non-voted debt for larger purchases.

Director Kinzler reported that Great Falls has typically adopted the budget, after receiving the Department of Revenue's taxable valuation. The budget is presented at fund level by division. If the Commission wants more detail, line item information could be included. The budget process is governed by Title 7, Local Government Budget Act.

Discussion followed about how tax appeals affect the State's taxable valuation and the City's budget.

Commissioner Moe indicated a concern of hers was enterprise funds not being self sustaining.

Lunch break 12:00 noon - 12:28 p.m.

Manager Doyon reported that the plan for the Visitor Center property is a lease to generate revenue for parks.

Director Kinzler reviewed and discussed the attached PowerPoint slides that included general fund trends, revenue versus expenses, unreserved general fund balance, expenses amended versus actual expenses, general fund revenue increases, FTE summary, and history of wage increases. She explained that personal services is the largest part of the budget, and of those 75% are under a collective bargaining agreement. Discussion followed about compression issues and not adequately budgeting for retirement buy-outs. Internal service charges are more fully explained in a booklet she has if any Commission member is interested. She reported that the recommendation to the Commission this fiscal year will be a 22% unreserved general fund balance, as opposed to the Government Finance Officers Association recommendation of 17%.

Additional discussion pertained to newly taxable property. The City receives that benefit the first year only. After that, the tax benefits go to Helena and get allocated back through other means. HB 124 was discussed, as well as exemptions from the property tax levy, and the procedure for calculating levy set forth in Mont. Code Ann. § 15-10-420.

Break 1:57 p.m. to 2:05 p.m.

Manager Doyon commented that he is seeking input on Commission goals to guide the budget process. He again reviewed portions of the State of the City Recap, emphasizing the Court's trial schedule and need for additional courtroom, as well as office space logistics of the Human Resources, Planning and Community Development and Legal departments. He inquired if anyone had any resistance to him having an architect investigate use of the Missouri Room for office space. No one indicated any reservations so long as the remodel was temporary and the room could be returned to its original characteristics if need be.

Director Kinzler reviewed McKinstry's Facility Improvement Measure Summary that set forth areas of concern, needed deferred maintenance and/or replacement, and energy savings. Manager Doyon suggested that McKinstry's findings be reviewed at a work session to look at opportunities to address issues of concern during the budget process.

2. Preliminary Discussion on Commission Budget for Fiscal Year 2019.

Due to the lack of time, Manager Doyon commented that specific goals of the Commission, as well as this item will be rescheduled.

Mayor Kelly suggested that staff first arrange a meeting with Training/Development Coordinator Mark Willmarth to query what is critical to each of the City Commission members.

Commissioner Houck left the meeting at 2:25 p.m.

3. Public Comment.

Donna Williams, 2916 2nd Avenue North, expressed appreciation to the Commission.

Brad Livingston, 2704 Big Ranch Road, commented that he has prepared many federal and state budgets and was appreciative of the City's transparency, amount of information on the City's website, and approach during the budget process to take care of the public interest. He encouraged the City to continue to push public safety. Due to drugs being a big problem, the Court system is over burdened, and police and sheriff personnel are tired of reacting. More law enforcement is needed to handle issues that are not being resolved. He believes the public would support a levy. He further expressed support of the recommended unreserved fund balance.

Deputy City Manager Chuck Anderson reported that Leadership Great Falls will be hosting a "Splash for Cash" benefit to raise money to turn a garage into a wood working shop for the Grace Home Veteran's Center on May 3, 2018.

There being no one further to address the Commission and no further discussion, Mayor Kelly adjourned the informal special work session of April 13, 2018, at 2:35 p.m.

General Fund Budget to Actual & Pro Forma 5 Years of Actuals and 4 Years of Projections

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Revenues									
Taxes	14,639,060	15,435,926	16,081,363	16,171,756	17,614,862	17,183,127	19,183,278	19,683,278	20,183,278
Licenses & permits	952,674	887,633	878,718	876,743	859,806	879,664	879,664	879,664	879,664
Intergovernmental	7,231,177	7,361,487	7,754,207	7,797,655	8,410,026	8,112,232	8,132,014	8,172,674	8,213,537
Charges for services	1,148,487	1,150,008	1,072,908	1,129,046	1,138,584	1,114,150	1,114,150	1,114,150	1,114,150
Fines & forfeitures	1,089,955	833,447	860,714	828,763	894,261	820,000	820,000	820,000	820,000
Internal service	910,530	937,845	890,445	882,664	979,663	944,503	944,503	944,503	944,503
Investment income	9,472	(12,677)	19,732	35,099	(11,018)	25,000	40,000	25,000	10,000
Other	39,458	43,969	70,268	102,864	246,628	147,148	147,148	147,148	147,148
Transfer in	0	152,379	331,826	0	0	40,365	0	0	0
Issuance of debt	0	0	0	796,859	0	0	0	0	0
Total Revenues	26,020,813	26,790,017	27,960,181	28,621,449	30,132,812	29,266,189	31,260,757	31,786,417	32,312,280
Expenditures									
Personal services	17,810,300	17,722,947	18,131,525	18,937,894	20,213,500	21,053,276	22,771,910	24,138,225	25,586,518
Supplies	775,464	732,455	776,482	810,985	902,013	986,636	1,051,953	1,083,512	1,116,017
Purchased services	1,198,911	1,039,836	1,061,904	1,112,736	1,112,054	1,592,589	1,673,844	1,724,059	1,775,781
Debt service	6,448	3,484	3,010	80,164	88,090	159,910	119,727	120,924	122,134
Contributions & other	254,500	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Other	38,452	71,851	106,789	48,190	20,392	318,855	0	0	0
Internal service charges	3,500,799	3,458,978	3,444,664	3,576,592	3,771,103	4,387,321	4,606,687	4,837,021	5,078,872
Capital outlay	42,885	0	149,608	857,787	429,571	131,450	0	0	0
Transfer out	7,557,991	1,962,074	1,212,074	1,812,785	1,688,817	1,767,840	1,527,068	1,527,068	1,527,068
Total Expenditures	31,185,750	25,241,625	25,136,056	27,487,133	28,475,540	30,647,877	32,001,189	33,680,809	35,456,390
Revenues over (under) Expenditures	(5,164,937)	1,548,392	2,824,125	1,134,316	1,657,272	(1,381,688)	(740,432)	(1,894,392)	(3,144,110)
Beginning Fund Balance	6,684,937	1,520,000	3,068,392	5,892,517	7,026,833	8,684,105	7,302,417	6,561,985	4,667,593
Ending Fund Balance	1,520,000	3,068,392	5,892,517	7,026,833	8,684,105	7,302,417	6,561,985	4,667,593	1,523,483
Fund Balance % of Expenditures	5%	12%	23%	26%	30%	24%	21%	14%	4%

General Fund 5 Years of Comparison Schedule and 4 Years of Projections

	FY 2013				FY 2014			
	2013 Amended Budget	2013 Actual Amount	Variance	% of budget	2014 Amended Budget	2014 Actual Amount	Variance	% of budget
Revenues								
Taxes	14,756,240	14,639,060	(117,180)		15,292,813	15,435,926	143,113	
Licenses & permits	895,524	952,674	57,150		939,114	887,633	(51,481)	
Intergovernmental	6,856,667	7,231,177	374,510		7,112,355	7,361,487	249,132	
Charges for services	1,221,567	1,148,487	(73,080)		1,178,277	1,150,008	(28,269)	
Fines & forfeitures	1,257,500	1,089,955	(167,545)		1,052,500	833,447	(219,053)	
Internal service	904,145	910,530	6,385		937,618	937,845	227	
Investment income	18,000	9,472	(8,528)		15,000	(12,677)	(27,677)	
Other	23,130	39,458	16,328		22,680	43,969	21,289	
Transfer in	0	0	0		152,379	152,379	0	
Issuance of debt	0	0	0		0	0	0	
Total Revenues	25,932,773	26,020,813	88,040	0.3%	26,702,736	26,790,017	87,281	0.3%
Expenditures								
Personal services	18,116,038	17,810,300	305,738		17,968,783	17,722,947	245,836	
Supplies	861,600	775,464	86,136		841,363	732,455	108,908	
Purchased services	1,145,304	1,198,911	(53,607)		1,177,845	1,039,836	138,009	
Debt service	35,984	6,448	29,536		34,721	3,484	31,237	
Contributions & other	254,500	254,500	0		250,000	250,000	0	
Other	69,309	38,452	30,857		54,249	71,851	(17,602)	
Internal service charges	3,510,961	3,500,799	10,162		3,462,201	3,458,978	3,223	
Capital outlay	60,570	42,885	17,685		0	0	0	
Transfer out	7,557,991	7,557,991	0		1,962,074	1,962,074	0	
Total Expenditures	31,612,257	31,185,750	426,507	1.3%	25,751,236	25,241,625	509,611	2.0%
Revenues over (under) Expenditures	(5,679,484)	(5,164,937)	514,547		951,500	1,548,392	596,892	
Beginning Fund Balance		6,684,937				1,520,000		
Ending Fund Balance		1,520,000				3,068,392		
Fund Balance % of Expenditures		5%				12%		

General Fund 5 Years of Comparison Schedule and 4 Years of Projections

	FY 2015				FY 2016			
	2015 Amended Budget	2015 Actual Amount	Variance	% of budget	2016 Amended Budget	2016 Actual Amount	Variance	% of budget
Revenues								
Taxes	15,670,547	16,081,363	410,816		15,988,970	16,171,756	182,786	
Licenses & permits	865,364	878,718	13,354		874,364	876,743	2,379	
Intergovernmental	7,468,561	7,754,207	285,646		8,121,494	7,797,655	(323,839)	
Charges for services	1,070,848	1,072,908	2,060		1,058,805	1,129,046	70,241	
Fines & forfeitures	867,500	860,714	(6,786)		866,000	828,763	(37,237)	
Internal service	855,378	890,445	35,067		882,664	882,664	0	
Investment income	0	19,732	19,732		0	35,099	35,099	
Other	10,680	70,268	59,588		119,182	102,864	(16,318)	
Transfer in	331,826	331,826	0		0	0	0	
Issuance of debt	0	0	0		801,098	796,859	(4,239)	
Total Revenues	27,140,704	27,960,181	819,477	3.02%	28,712,577	28,621,449	(91,128)	-0.32%
Expenditures								
Personal services	18,650,908	18,131,525	519,383		19,301,482	18,937,894	363,588	
Supplies	825,433	776,482	48,951		875,521	810,985	64,536	
Purchased services	1,379,348	1,061,904	317,444		1,345,498	1,112,736	232,762	
Debt service	34,721	3,010	31,711		126,885	80,164	46,721	
Contributions & other	250,000	250,000	0		250,000	250,000	0	
Other	100,600	106,789	(6,189)		20,860	48,190	(27,330)	
Internal service charges	3,449,196	3,444,664	4,532		3,579,270	3,576,592	2,678	
Capital outlay	108,907	149,608	(40,701)		1,128,212	857,787	270,425	
Transfer out	1,212,074	1,212,074	0		1,812,785	1,812,785	0	
Total Expenditures	26,011,187	25,136,056	875,131	3.4%	28,440,513	27,487,133	953,380	3.4%
Revenues over (under) Expenditures	1,129,517	2,824,125	1,694,608		272,064	1,134,316	862,252	
Beginning Fund Balance		3,068,392				5,892,517		
Ending Fund Balance		5,892,517				7,026,833		
Fund Balance % of Expenditures				23%				25%

General Fund 5 Years of Comparison Schedule and 4 Years of Projections

	FY 2017			FY 2018 Projected				
	2017 Amended Budget	2017 Actual Amount	Variance	% of budget	2018 Amended Budget	2018 Projected Amount	Variance	% of budget
Revenues								
Taxes	16,544,485	17,614,862	1,070,377		18,683,278	17,183,127	(1,500,151)	
Licenses & permits	879,664	859,806	(19,858)		879,664	879,664	0	
Intergovernmental	8,424,335	8,410,026	(14,309)		8,112,232	8,112,232	0	
Charges for services	1,054,745	1,138,584	83,839		1,114,150	1,114,150	0	
Fines & forfeitures	881,000	894,261	13,261		820,000	820,000	0	
Internal service	971,765	979,663	7,898		944,503	944,503	0	
Investment income	15,000	(11,018)	(26,018)		25,000	25,000	0	
Other	251,018	246,628	(4,390)		147,148	147,148	0	
Transfer in	0	0	0		40,365	40,365	0	
Issuance of debt	0	0	0		0	0	0	
Total Revenues	29,022,012	30,132,812	1,110,800	3.83%	30,766,340	29,266,189	(1,500,151)	-4.88%
Expenditures								
Personal services	20,372,777	20,213,500	159,277		21,482,934	21,053,276	429,658	
Supplies	983,500	902,013	81,487		1,017,151	986,636	30,515	
Purchased services	1,447,497	1,112,054	335,443		1,625,091	1,592,589	32,502	
Debt service	199,506	88,090	111,416		159,910	159,910	0	
Contributions & other	250,000	250,000	0		250,000	250,000	0	
Other	25,499	20,392	5,107		318,855	318,855	0	
Internal service charges	3,773,612	3,771,103	2,509		4,387,321	4,387,321	0	
Capital outlay	468,780	429,571	39,209		131,450	131,450	0	
Transfer out	1,696,578	1,688,817	7,761		1,767,840	1,767,840	0	
Total Expenditures	29,217,749	28,475,540	742,209	2.5%	31,140,552	30,647,877	492,675	2.54%
Revenues over (under) Expenditures	(195,737)	1,657,272	1,853,009		(374,212)	(1,381,688)	(1,007,476)	
Beginning Fund Balance		7,026,833				8,684,105		
Ending Fund Balance		8,684,105				7,302,417		
Fund Balance % of Expenditures		30%				23%		

General Fund 5 Years of Comparison Schedule and 4 Years of Projections

	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Revenues			
Taxes	19,183,278	19,683,278	20,183,278
Licenses & permits	879,664	879,664	879,664
Intergovernmental	8,132,014	8,172,674	8,213,537
Charges for services	1,114,150	1,114,150	1,114,150
Fines & forfeitures	820,000	820,000	820,000
Internal service	944,503	944,503	944,503
Investment income	40,000	25,000	10,000
Other	147,148	147,148	147,148
Transfer in	0	0	0
Issuance of debt	0	0	0
Total Revenues	31,260,757	31,786,417	32,312,280
Expenditures			
Personal services	22,771,910	24,138,225	25,586,518
Supplies	1,051,953	1,087,947	1,125,171
Purchased services	1,673,844	1,724,059	1,775,781
Debt service	119,727	120,924	122,134
Contributions & other	250,000	250,000	250,000
Other	0	0	0
Internal service charges	4,606,687	4,837,021	5,078,872
Capital outlay	0	0	0
Transfer out	1,527,068	1,527,068	1,527,068
Total Expenditures	32,001,189	33,685,244	35,465,544
Revenues over (under) Expenditures	(740,432)	(1,898,827)	(3,153,264)
Beginning Fund Balance	7,302,417	6,561,985	4,663,158
Ending Fund Balance	6,561,985	4,663,158	1,509,894

Fund Balance % of Expenditures

21% 14% 4%

General Fund Revenue Increase Detail

General Fund Increases with Newly Taxable Property, Inflation, Entitlement Payments and Permissive Medical Levy										
Fiscal Year	Total \$ Increase in Mill Levy Due to Newly Taxable Property	Taxable Value of New Property	Total \$ Increase in Mill Levy Due to Inflationary Factor	% Increase of Inflationary Factor	% of Entitlement Increase	Entitlement Dollar Increase per Year	Entitlement Payment	Permissive Medical Levy Increase per Year	Permissive Medical Levy Total Levied Amount	Total Increases
2002	\$112,656	\$1,011,770	\$90,165	1.280%	3.00%	New	\$4,597,248	New	\$0	\$202,821
2003	\$151,148	\$1,302,597	\$92,513	1.270%	3.00%	\$144,453	\$4,741,701	\$195,351	\$195,351	\$583,465
2004	\$124,223	\$1,041,336	\$92,154	1.220%	3.38%	\$155,130	\$4,896,831	\$131,294	\$326,645	\$502,801
2005	\$249,121	\$2,030,124	\$75,618	0.960%	3.47%	\$173,569	\$5,070,400	(\$65)	\$326,580	\$498,243
2006	\$355,678	\$2,748,377	\$101,905	1.251%	3.23%	\$165,426	\$5,235,826	\$265,434	\$592,014	\$888,443
2007	\$370,273	\$2,873,541	\$122,878	1.420%	3.40%	\$85,338	\$5,321,164	\$42	\$592,056	\$578,531
2008	\$331,540	\$2,387,436	\$140,415	1.535%	4.23%	\$225,000	\$5,546,164	\$284,162	\$876,218	\$981,117
2009	\$301,276	\$2,138,981	\$161,337	1.672%	4.22%	\$233,836	\$5,780,000	\$208,415	\$1,084,633	\$904,864
2010	\$1,026,130	\$6,947,574	\$112,728	1.112%	5.00%	\$289,000	\$6,069,000	\$272	\$1,084,905	\$1,428,130
2011	\$448,379	\$2,931,771	\$0	0.000%	5.14%	\$311,000	\$6,380,947	\$119,523	\$1,204,428	\$878,902
2012	\$869,937	\$5,295,716	\$0	0.000%	0.00%	\$0	\$6,386,864	(\$525)	\$1,203,903	\$869,412
2013	\$216,205	\$1,278,348	\$367,824	3.060%	0.00%	\$0	\$6,580,118	\$179,073	\$1,382,976	\$763,102
2014	\$135,678	\$787,945	\$134,366	1.030%	3.50%	\$230,302	\$6,810,420	\$168,223	\$1,551,199	\$668,569
2015	\$54,948	\$312,611	\$137,147	1.030%	3.50%	\$238,365	\$7,064,237	\$165,263	\$1,716,462	\$595,723
2016	\$822,535	\$5,072,060	\$88,387	0.670%	3.50%	\$247,248	\$7,594,724	\$286,319	\$2,002,781	\$1,444,489
2017	\$876,206	\$5,238,618	\$70,515	0.490%	3.50%	\$277,164	\$7,871,888	\$349,244	\$2,352,025	\$1,573,129
2018	\$437,295	\$2,643,701	\$88,793	0.590%	0.05%	\$40,844	\$7,912,732	\$249,726	\$2,601,751	\$816,658
2019 (estimated)	\$400,000		\$127,254	0.817%	0.03%	\$19,782				\$547,036
Total	\$7,283,228		\$2,003,999			\$2,836,457		\$2,601,751		\$14,725,435
17 Year Average	\$404,896		\$110,397			\$176,042		\$162,609		\$853,944

General Fund Revenue Increase Detail

Tax Incremental Districts											
Fiscal Year	Total Taxable Value	Downtown	Pasta MT/ General Mills	International Maltng Plant	West Bank Urban Renewal Plan	Great Falls In'l Airport	East Industrial Park	Total Tax Incremental District Taxable Value	Net Taxable Value	New Property Value	% Increase (Decrease) Prior Year Newly Taxable Property
FY 2002	\$65,437,840	\$4,511,569	\$552,276	NA	NA	NA	NA	\$5,063,845	\$60,373,995	\$1,011,770	-47.8%
FY 2003	\$65,117,051	\$4,364,549	\$595,357	NA	NA	NA	NA	\$4,959,906	\$60,157,145	\$1,302,597	28.7%
FY 2004	\$65,328,553	\$4,102,725	\$700,009	NA	NA	NA	NA	\$4,802,734	\$60,525,819	\$1,041,336	-20.1%
FY 2005	\$66,377,650	\$3,343,580	NA	NA	NA	NA	NA	\$3,343,580	\$63,034,070	\$2,030,124	95.0%
FY 2006	\$68,609,562	\$3,402,127	NA	NA	NA	NA	NA	\$3,402,127	\$65,207,435	\$2,748,377	35.4%
FY 2007	\$70,990,415	\$3,832,568	NA	\$141,345	NA	NA	NA	\$3,973,913	\$67,016,502	\$2,873,541	4.6%
FY 2008	\$73,776,332	\$4,064,883	NA	\$225,476	NA	NA	NA	\$4,290,359	\$69,485,973	\$2,387,436	-16.9%
FY 2009	\$76,405,690	\$4,107,804	NA	\$294,210	\$30,733	NA	NA	\$4,432,747	\$71,972,943	\$2,138,961	-10.4%
FY 2010	\$76,862,700	NA	NA	\$309,168	\$205,857	NA	NA	\$515,025	\$76,347,675	\$6,947,574	224.8%
FY 2011	\$78,275,702	NA	NA	\$195,477	\$574,725	\$728	NA	\$770,930	\$77,504,772	\$2,931,771	-57.8%
FY 2012	\$78,709,035	NA	NA	\$176,312	\$553,480	\$6,659	NA	\$736,451	\$77,972,584	\$5,295,716	80.6%
FY 2013	\$77,852,991	NA	NA	\$157,225	\$557,385	\$6,333	NA	\$720,943	\$77,132,048	\$1,278,348	-75.9%
FY 2014	\$78,054,590	\$105	NA	\$155,000	\$560,136	\$11,171	NA	\$726,412	\$77,328,178	\$787,945	-38.4%
FY 2015	\$76,098,354	\$41,765	NA	\$386,390	\$575,135	\$11,275	\$31,452	\$1,046,017	\$75,052,337	\$312,611	-60.3%
FY 2016	\$88,577,771	\$444,316	NA	\$504,796	\$579,885	\$42,030	\$42,557	\$1,613,584	\$86,964,187	\$5,072,060	1522.5%
FY 2017	\$91,113,880	\$0	NA	\$512,371	\$537,828	\$43,717	\$41,662	\$1,135,578	\$89,978,302	\$5,238,618	3.3%
FY 2018	\$95,822,493	\$252,609	NA	\$383,849	\$654,253	\$47,867	\$319,573	\$1,658,151	\$94,164,342	\$2,643,701	-49.5%

10-Year FTEs by Department

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended	FY 2018 Adopted
Admin & Commission	9.99	9.99	10.03	19.53	16.53	16.53	25.07	26.39	26.67	30.07
Analysis & Budget (IT)**										
Fire	68.00	68.00	68.00	68.00	68.00	68.00	69.00	71.00	71.00	72.00
Finance	38.40	36.90	36.90	36.00	35.00	33.56	26.06	26.06	26.06	16.10
Housing Authority	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50
Human Resources	-	-	-	-	-	-	-	-	-	5.60
Legal	6.30	6.25	6.45	7.75	7.75	7.25	7.25	7.25	8.00	9.00
Library	21.30	20.78	20.54	21.54	21.54	21.54	17.47	17.47	18.17	17.80
Municipal Court	-	-	-	-	-	-	7.50	7.50	8.00	8.00
Park & Recreation	42.19	43.60	43.69	43.69	43.69	42.02	36.04	36.47	37.05	37.05
Community Development	21.94	20.94	-	-	-	-	-	-	-	-
Planning	7.60	7.60	-	-	-	-	-	-	-	-
Planning & CD	-	-	27.10	25.60	25.60	24.70	25.12	24.92	25.25	26.08
Police	129.50	129.00	134.00	126.00	126.00	128.00	127.00	129.00	132.00	132.00
Public Works	116.00	114.25	114.25	116.05	114.05	114.05	114.63	117.00	121.00	122.03
Total Full & Part-Time	479.72	475.81	479.46	482.66	476.66	474.15	473.64	481.56	491.70	494.23

Note:

Temporary & seasonal employees not included

Planning & CD combined in FY11

Municipal Court moved out of Finance in FY15

Mansfield Events moved from Park & Rec to Admin in FY15

Human Resources moved from Administration to separate department in FY18

IT moved from Finance to Admin in FY18

Fund Detail Worksheet

Fund	Fund Name	FY 2013 Fund Balance	FY 2014 Fund Balance	FY 2015 Fund Balance	FY 2016 Fund Balance	FY 2017 Fund Balance	FY 2017 Fund Balance % of Oper.	Target Fund Balance % (8% to 22%)	Target Fund Balance	Purpose of Fund	Revenue Sources (% based on 2017 Actuals)	Notes
1000	General Fund	\$1,520,000	\$3,068,392	\$5,892,517	\$7,026,833	\$8,684,105	31.06%	22%	\$6,150,733	Stable	58% Taxes, 28% Intergovernmental.	FY 2018 Goal: Maintain Fund balance at 22% or \$6,759,715; minimum 17%, \$5,223,416
2210	Park & Recreation Special Revenue Fund	\$322,748	\$350,399	\$390,412	\$490,860	\$563,782	NA	NA	NA	Used for donations and contributions related to Parks and Recreation, including Park Land "Trust" and special events.	Cash in lieu of parkland dedication, special events, projects. Most of the funds are restricted for park purposes only.	The City Commission has adopted a policy establishing the appropriate use of park land trust monies. The fund is to match grants for park projects and special events. Revenue from park leases have been committed to pay off loans for special improvements to facilities and other capital improvements (tennis courts). No target fund balance required. Operating expenses are not paid through this fund.
2211	Parkland Trust Fund	\$0	\$0	\$0	\$19,178	\$19,329	NA	NA	NA	New fund started in FY 2016. Used for donations and contributions related to Park Land "Trust".	Cash in lieu of parkland dedication. All funds are restricted for park purposes only.	New Fund FY 16. The City Commission adopted a policy establishing the appropriate use of park land trust monies.
2220	Library	\$590,341	\$467,034	\$455,385	\$632,290	\$853,570	71.31%	17%	\$203,491	Library operations.	58% Taxes, 24% General Fund Support, 18% Other: County, State Aid, Fines and Fees, and Donations.	Targeted balance is an estimate, pending upcoming fiscal year personnel, benefits, operations and internal charges amounts. Target fund balance set at 17% \$110,880 is for Capital Improvements.
2221	Library Foundation	\$35,521	\$59,555	\$140,424	\$139,809	\$184,979	NA	NA	NA	Accounts for restricted and unrestricted donations for the library.	Donations.	No target fund balance required. Operating expenses are not paid through this fund.
2231	Planning & CD	\$160,378	\$160,390	\$160,765	\$150,027	\$213,546	31.43%	17%	\$115,516	Accounts for restricted and unrestricted donations for the library.	United Planning Work Program, Planning permit fees, misc licenses, State grants, County Levy, and 17% General Fund support.	The Planning Division accounts for subdivision reviews, annexations, rezoning, transportation planning, historic preservation, and other related planning services within the City. Target fund balance set at 17%.
2312	Central Montana Ag Tech TTD	\$710,473	\$196,046	\$473,816	\$346,307	\$630,865	NA	NA	NA	Central Montana Ag Tech Park TTD activities.	Tax increment.	No target fund balance required. Operating expenses are not paid through this fund.
2316	Airport TTD	\$9,406	\$17,029	\$31,175	\$38,962	\$87,502	NA	NA	NA	Airport TTD activities.	Tax increment.	No target fund balance required. Operating expenses are not paid through this fund.
2318	Downtown TTD	\$0	\$14,245	\$74,466	\$199,326	\$282,146	NA	NA	NA	Downtown TTD activities.	Tax increment.	District had first increment in FY 2014. No target fund balance required. Operating expenses are not paid through this fund.
2319	East Industrial Ag Tech Park	\$0	\$0	\$21,614	\$1,217	\$37,490	NA	NA	NA	East Industrial Ag Tech Park activities.	Tax increment.	District had first increment in FY 2015. No target fund balance required. Operating expenses are not paid through this fund.
2320	Economic Revolving	\$15,838	\$17,270	\$17,298	\$583,534	\$588,010	NA	NA	NA	Economic development activities.	Various.	No target fund balance required. Operating expenses are not paid through this fund. The fund balance was moved to the Capital Projects Fund in FY 2018 for capital needs identified in FY 2017.
2394	Permits	\$69,571	\$118,857	\$672,242	\$1,186,268	\$1,553,218	169.55%	17%	\$155,919	Reserve fund to ensure funding is available to pay salary and expenses of the Building Division during seasonal fluctuations in building permit activity.	Building Permit fees.	Building reserve funds fell from \$636,069 to \$203,453 between 2010 & 2011 with the slowdown of the economy. Automatic permit increases will occur (2.5% annually) until desired fund balance achieved. Fund balance is over 17%, no automatic permit increase will occur. Target fund balance set at 17% of operations.
2398	Licenses	\$34,535	\$34,419	\$34,419	\$34,419	\$34,408	11.92%	17%	\$49,075	Primary fund for Safety Inspection Certificates (often confused with Business Licenses). The General Fund (Great Falls Fire Reserve) is paid all monies received through this fund, less expenses incurred. Annual unreserved fund balance is very small.	Fees for Safety Inspection Certificates, Home Occupation Inspection Certificates, Mobile Home Safety Inspections, and Non-Resident Business Licenses.	The major expense in this fund is the Fire Inspection Services Internal Service charge from the Fire Department. The target fund balance is set at 17% less the Fire Inspection Service Internal Service Charge. This fund will be closed at the end of FY 2018. All the Safety Inspection Certificates are now being done by the Fire Department. Rest of licenses will be moved to Planning and CD funds.
2510	Natural Resources	\$235,830	\$170,971	\$142,964	\$207,314	\$317,995	61.04%	17%	\$88,567	Operational funding for arboriculture, horticultural and natural resource services in all public property and right-of-ways within the City.	Special assessments in the Boulevard and District 55%; General Fund 41%, 4% Other.	Target fund balance set at 17% of operations.
2511	Portage Meadows	(\$3,368)	(\$4,242)	\$8,030	\$20,538	\$28,885	58.48%	17%	\$8,397	Maintains the Green belt of the Portage Meadows Addition for 186 properties.	Special Assessments.	Target fund balance set at 17% of operations. This does not include amounts needed for Capital Outlay.
2520	Street District	\$2,192,953	\$1,227,098	\$2,129,120	\$3,589,348	\$4,280,600	83.56%	17%	\$870,903	Street/Alley/ROW Repair and Maintenance	Street Assessment/Dec/June Gas Tax.	Target fund balance set at 17%. This does not include amounts needed for Capital Outlay.
2525	Support and Innovation	\$46,394	\$58,414	\$62,875	\$66,000	\$66,336	10.01%	NA	NA	Used to account for assessments of the TRIBID and BID.	Tourism Business Improvement District and Business Improvement District Assessments.	No target fund balance required. Operating expenses are not paid through this fund.
2821	Gas Tax BARSA	\$0	\$0	\$0	\$0	\$0	NA	NA	NA	Account for the additional State Gas tax the City will receive for improvements.	Additional State Gas Tax	This fund was created in FY 2018 to account for the additional state gas tax to be used for improvements.
2850	911 Special Revenue	\$406,302	\$341,981	\$426,860	\$612,598	\$439,787	56.91%	NA	NA	Emergency Telephone 911 Revenue Fee ("911 Quarters") fund. Used for operation of the regional dispatch center.	Fee charged to each subscriber in the state for 911 services. Regulated by the State.	The current financial agreement impacts how the funds are tracked and dispersed. No target fund balance required. Operating expenses are not paid through this fund.

Fund Detail Worksheet

Fund	Fund Name	FY 2013 Fund Balance	FY 2014 Fund Balance	FY 2015 Fund Balance	FY 2016 Fund Balance	FY 2017 Fund Balance	FY 2017 Fund Balance % of Oper.	Target Fund Balance % (8% to 22%)	Target Fund Balance	Purpose of Fund	Revenue Sources (% based on 2017 Actuals)	Notes
Stable												
2855	Police Special Revenue	\$180,389	\$232,841	\$206,963	\$183,944	\$143,092	113.41%	NA	NA	Fund used to administer grants received by the police department, police special projects and drug enforcement activities.	Grants and drug seizures.	Drug seizures are kept in this fund and are used to fund drug enforcement activities as needed. Small grants received by PD are held in the account (i.e. ballistic vests, foundation money for HRU equipment). There is no limit to this fund and the seizure/grant money is kept separate. No target fund balance required. Operating expenses are not paid through this fund.
2890	Fire Special Revenue	\$151,083	\$157,855	\$88,209	\$90,510	\$100,850	445.31%	NA	NA	State Haz-Mat Team program activities and other miscellaneous projects.	Some funding comes from the State of Montana. Other funds come from charges for services.	If the state failed to maintain funding the Haz-Mat program, the City would have to discontinue or drastically reduce this program. No target fund balance required. Operating expenses are not paid through this fund.
2940	Federal Block Grant - CDBG	\$288,061	\$305,218	\$430,446	\$868,696	\$745,804	67.31%	17%	\$188,335	Pays direct & indirect costs associated with administration of CDBG program (salary for the Grants Administrator, Grant Specialist & Fair Housing Specialist). Non-programmed funds should be utilized in the short term. Supports a portion of the Code Enforcement Officer salary and all of the Housing Rehab Specialist salary. Funds the Deferred Payment and the City's Revolving Loan Funds.	Federal Block Grant monies, revolving loan fund principal and interest payments.	Some fund balance should be maintained in this fund due to timing on reimbursements from the federal government. Target fund balance set at 17% of the operations budget.
2945	HOME Grant	\$6,567	\$1,550	\$8,948	\$8,948	\$8,949	3.14%	8%	\$22,767	HOME Program revenue and some administrative costs. Non-programmed funds to be utilized in the short term.	Federal grant funds.	This fund is used to account for the federal grant funds received through the HOME Investment Partnership Program to expand the supply of decent, safe, sanitary, and affordable housing, with primary attention to rental housing for very low to low income people. Target fund balance set at 8% of operations.
2956	CTEP Projects	\$20,438	\$56,145	\$114,074	(\$11,400)	\$3,639	NA	NA	NA	Community Transportation Enhancement Program (CTEP) federal grant funds received by the City from the Montana Department of Transportation.	Federal grant funds.	No target fund balance required. Operating expenses are not paid through this fund. CTEP Projects only. The fund is in the process of completing all projects. Fund will be closed in FY 2018.
2989	Housing Authority	\$0	\$0	\$0	\$0	\$0	NA	NA	NA	Housing Authority personal service and internal service charges.	Housing Authority.	This is the fund that the personal services and internal services are paid for the employees of the Housing Authority. It is a pass through fund. No target fund balance required. This City is reimbursed semi-monthly for all expenses.
8401-8444	Street Lighting Districts	\$1,455,784	\$1,965,610	\$2,308,246	\$2,487,585	\$2,327,601	173.16%	50%	\$672,107	Account for the collection of assessments and subsequent payment of special lighting district costs.	Assessments.	Commission needs to determine if it wants to remain in the light district business. The target fund balance is higher for this fund than the normal range, 50%. The only source of payment is assessments which are received in December and June. The lighting district bills are paid monthly. A fund balance of at least 6 months of expenses would be appropriate.
3001	Soccer Park Bond	\$84,708	\$48,823	\$57,042	\$58,150	\$61,798	NA	NA	NA	Collects revenue and expends funds on the Soccer Park general obligation debt.	Taxes, Public voted debt.	A minimal amount of reserve is needed for the payment on the soccer park debt. No target fund balance required. Operating expenses are not paid through this fund.
3002	Swim Pool Rehab Bond	\$29,222	\$27,489	\$42,845	\$38,975	\$37,992	NA	NA	NA	Collects revenue and expends funds on the Swimming Pool general obligation debt.	Taxes, Public voted debt.	A minimal amount of reserve is needed for the payment on the swimming pool debt. No target fund balance required. Operating expenses are not paid through this fund. This debt was paid off in FY 2017. The fund was closed in FY 2018 after the last debt service payment.
3101	West Bank TTD	\$628,329	\$794,013	\$977,818	\$903,927	\$854,737	NA	NA	NA	Collects revenue and makes the payment on the West Bank TTD debt.	Tax Increment.	A reserve of \$233,917 is required in the West Bank TTD for FY 2018. Projected unreserved balance is \$868,079.
4201	Improvement District Revolving / Improvement District Projects	\$228,171	\$89,802	\$61,279	\$48,185	\$50,162	NA	NA	NA	Account for Improvement District Projects.	Improvement District Assessments.	A minimal amount of reserve is needed for the payment on the improvement district debt. No target fund balance required. Operating expenses are not paid through this fund.
8650	Master Debt SILD	\$31,478	\$15,012	\$27,104	\$21,746	\$19,266	NA	NA	NA	Account for Street Lighting debt.	Special Improvement Lighting District Assessments.	A minimal amount of reserve is needed for the payment on the Special Improvement Lighting District. No target fund balance required. Operating expenses are not paid through this fund.
3710	General Obligation Taxable Bonds	NA	\$3,585	\$5,037	\$5,428	\$6,067	NA	NA	NA	The general obligation taxable bonds that were used to refinance the Highway Generating Station Feasibility Study.	General Fund.	A reserve of \$200,000 is needed for the payment on the general obligation debt. No target fund balance required. Operating expenses are not paid through this fund.
4001	General Capital Projects	\$429,559	\$379,011	\$300,726	\$435,736	\$569,684	NA	NA	NA	Accounts for specific governmental capital projects.	Various.	No target fund balance required. There are restricted balances for this fund for the Thorslake Trust and other projects.

Fund Detail Worksheet

Fund	Fund Name	FY 2013 Fund Balance	FY 2014 Fund Balance	FY 2015 Fund Balance	FY 2016 Fund Balance	FY 2017 Fund Balance	FY 2017 Fund Balance % of Oper.	Target Fund Balance % (8% to 22%)	Target Fund Balance	Purpose of Fund	Revenue Sources (%s based on 2017 Actuals)	Notes
4501	Street Lighting Construction	\$0	\$0	(\$2,600)	\$0	\$0	NA	NA	NA	Account for City owned Street Lighting construction.	State of Montana Intercept loan.	No amount of reserve is needed as the fund is used to account for the construction of street lights only. Once the construction is completed the fund has a \$0 balance. No target fund balance is required. Operating expenses are not paid through this fund.
4510	Hazard Removal	\$1,974	\$1,105	\$13	\$50,169	\$50,565	NA	NA	NA	This fund is used to fund operations for removal of dangerous buildings and cleanup of problem properties when the property owner is financially unable or unwilling to correct the problem.	Lien payments and General Fund.	Fund can be completely depleted by one project and not be paid back for many years. No target fund balance required. Operating expenses are not paid through this fund.
5210	Water	\$5,028,291	\$6,250,300	\$6,255,487	\$6,971,876	\$10,327,931	189.43%	8%	\$645,962 (O & M)	Water treatment operations and maintenance activities. Provides adequate revenue to cover bond covenants.	User fees.	Primary regulatory requirements are driven by the Safe Drinking Water Act and Clean Water Act. Other significant regulatory requirements are the Clean Air Act, DOT, OSHA and others. Fund balance does not include required bond reserves. Additional debt of \$26.8 million was issued in FY 2017 and FY 2018.
5310	Sewer	\$4,817,859	\$5,508,995	\$6,472,098	\$5,409,691	\$5,940,426	106.47%	8%	\$682,425 (O & M)	Wastewater treatment operations and maintenance activities. Provides adequate revenue to comply with bond covenants.	User fees.	Primary regulatory requirements are driven by the Clean Water Act. Other significant regulatory requirements are the Clean Air Act, DOT, OSHA and others. Fund balance does not include required bond reserves. Target fund balance of O & M set at 8%.
5315	Storm Drain	\$4,271,251	\$2,980,081	\$1,888,828	\$1,774,802	\$2,626,238	417.57%	8%	\$117,833 (O & M)	Storm water operations and maintenance. Provide adequate revenue to comply with bond covenants.	User fees.	Primary regulatory requirements are driven by our MS4 permit including requirements from the EPA, DEQ and others. Fund balance does not include required bond reserves. Target fund balance of O & M set at 8%.
5410	Sanitation	\$525,586	\$822,389	\$543,622	\$666,207	\$670,492	20.16%	8%	\$266,017	Sanitation services for commercial and residential customers. Includes utility container rental and commercial cardboard collection.	Fees charged to customers.	Revenue figured at a six month average, monthly collections average one month behind. The target fund balance is set at 8% of the operating budget. This does not include required loan reserves. This does not address the target needed for equipment replacement.
5720	911 Dispatch Center	\$190,202	\$2,873	\$276,813	\$489,722	\$505,471	29.51%	17%	\$291,145	Fund used for operations of dispatch center and equipment upgrades/software purchase for the center.	Charges for service to the agencies using the center. Internal service charges to police & fire. 54% City 911 Ops 19%	Target fund balance set at 17% of operations. This does not include amount needed for replacement of equipment or repairs on building.
5730	Recreation	\$246,238	\$259,877	\$254,700	\$297,798	\$290,490	59.83%	17%	\$82,539	Accounts for revenues and expenses related to the recreation center, recreation programs, and other miscellaneous fee-based recreation programs.	Charges for services 82%; General Fund 16%; Other 2%	Target fund balance set at 17% of operations. This does not include balance needed for repairs.
5735	Multi Sports	\$65,485	\$71,939	\$87,227	\$97,346	\$53,687	36.19%	17%	\$25,217	Multi-sports complex operations and maintenance.	Charges for service 100%.	Target fund balance set at 17%. This does not include balance needed for repairs.
5737	Ice Breaker Run	\$0	\$0	\$0	\$0	\$9,994	19.69%	17%	\$8,629	Ice Breaker Run.	Charges for service 100%.	New fund FY 2017. Accounts for revenue and expenses of the Ice Breaker Run. Target fund balance set at 17%.
5010	Central Garage	\$443,499 unrestricted \$1,939,035 restricted	\$625,060 unrestricted \$2,157,899 restricted	\$764,538 unrestricted \$2,157,899 restricted	\$746,866 unrestricted \$2,157,899 restricted	\$322,647 unrestricted \$1,557,899 restricted	15.72%	8%	\$145,956 for operations; EHS Improvement amounts vary	Vehicle maintenance, purchase, and repair for the equipment revolving fund.	Internal Service Charges.	An Internal Service fund. Target fund balance set at 8% of operations. Revenue is received every month. This target does not include amount needed for replacement of equipment.
5050	Insurance & Safety	\$239,260	\$184,785	\$597,573	\$778,840	\$907,188	108.90%	8%	\$66,643	Central insurance and safety program costs of the City, which includes centralized handling of premium payments, claims processing, and general insurance administration.	Internal Service Charges.	An Internal Service fund. Target fund balance set at 8% of operations. Revenue is received at the beginning of the year.
5055	Human Resources	\$45,640	\$69,143	\$86,368	\$98,243	\$216,738	66.40%	8%	\$26,113	Fund supports Human Resources Department operations and services.	Internal Service Charges.	An Internal Service fund. Target fund balance set at 8% of operations. Revenue is received every month. This target does not include amount needed for replacement of equipment.
6060	City Telephone	\$61,676	\$80,802	(\$5,987)	\$3,486	\$12,651	31.04%	8%	\$3,261	Fund for city switchboard/ telephone system at the Police Station and Civic Center.	Internal Service Charges.	An Internal Service fund. Target fund balance set at 8% of operations. Revenue is received every month. This target does not include amount needed for replacement of equipment or repairs.
5065	Fiscal Services	(\$49,193)	(\$3,879)	\$34,741	\$75,640	\$163,194	10.84%	8%	\$120,476	Centralized services for accounting, cash investments, utility billing and customer service, debt insurance, mail and capital asset tracking.	Internal Service Charges.	An Internal Service fund. Target fund balance set at 8% of operations. Revenue is received every month.
5075	Public Works Admin	\$179,792	\$236,526	\$304,874	\$276,419	\$309,861	56.85%	8%	\$43,606	Planning, organizing & coordinating 3 public work branches.	Internal Service Charges.	An Internal Service fund. Target fund balance set at 8% of operations. Revenue is received every month. This target does not include amount needed for replacement of equipment or repairs.
5080	Civic Center Facility Services	\$90,434 unrestricted; \$97,116 restricted	\$124,794 unrestricted; \$97,116 restricted	\$181,271 unrestricted; \$97,116 restricted	\$248,317 unrestricted; \$97,116 restricted	\$121,117 unrestricted; \$97,116 restricted	24.14%	8%	\$43,792	Maintenance and operation of the Civic Center.	Internal Service Charges.	An Internal Service fund. External repairs for the facility projected at over \$6 million. Some minor bond-aid work will be performed in the interim until a funding decision is made, which will likely be general obligation debt approved by voters. Target fund balance has been set at 8% of operations.

Fund Detail Worksheet

Fund	Fund Name	FY 2013 Fund Balance	FY 2014 Fund Balance	FY 2015 Fund Balance	FY 2016 Fund Balance	FY 2017 Fund Balance	FY 2017 Fund Balance % of Oper.	Target Fund Balance % (8% to 22%)	Target Fund Balance	Purpose of Fund	Revenue Sources (% based on 2017 Actuals)	Notes
2860	HIDTA Special Revenue	(\$9,795)	\$7,275	(\$8,414)	(\$59,964)	(\$24,045)	-11.89%	17%	\$34,366	Requires Monitoring Fund used to administer the HIDTA program.	Grants and drug seizures.	Fund was created in FY 2013 to account for the HIDTA program. Target fund balance set at 17% of operations.
5711	Swimming Pools	\$341,398	\$180,326	\$133,158	\$133,158	\$133,382	17.26%	17%	\$131,366	Operation and maintenance of four city swimming pools.	Charges for services 66%; General Fund 34%.	Target fund balance was set at 17% of operating budget. This does not include amount needed for equipment replacement. The debt service for the Wave Rider was paid off in FY 2016.
6052	Health and Benefits	(\$349,009)	(\$832,424)	(\$653,050)	(\$610,722)	(\$727,030)	-8.59%	8%	1 month of premiums, \$749,000.	Fund operates the city's group health insurance plan and processes and payments of health insurance premiums. Changed in FY 2014 to the KMVA Health Trust.	Health Insurance premiums paid by the City, City employees, retirees and component units. A 12.8% increase was needed in FY 2017.	Cash balance as of 6/12/2017 was \$81,345. The negative fund balance is due to the GASB 45 required recording of the unfunded liability OPEB obligation. City transitioned health insurance to KMVA Health Trust as of July 1, 2013.
6030	Information Tech Fund	\$2,357 unrestricted \$209,502 restricted	\$2,357 unrestricted \$125,513 restricted	\$766,723 unrestricted \$213,953 restricted	\$150,987 unrestricted \$213,953 restricted	\$41,715 unrestricted \$213,953 restricted	3.01%	8%	\$105,318 unrestricted; EBS Improvement amounts vary	Centralized and personal computer operations, equipment services, and support.	Internal services funded	An Internal Service fund. Target fund balance set at 8% of operations. Revenue is received every month. This target does not include amount needed for replacement of equipment.
6070	Engineering	\$132,840 unrestricted; \$117,081 restricted	\$167,101 unrestricted; \$62,251 restricted	\$149,282 unrestricted; \$62,251 restricted	\$273,175 unrestricted; \$62,251 restricted	\$184,592 unrestricted; \$62,251 restricted	1.20%	8%	\$134,505 (unrestricted)	Design and management of city infrastructure projects; review, management and inspection of privately funded infrastructure to be dedicated to the City; and SID development.	Internal Service Charges from other Public Works Divisions based on services rendered; inspection fees from private developers and for repairs; sale of maps and bid documents; general fund transfer.	An Internal Service fund. Target fund balance set at 8% of operations. Revenue is received every month. This target does not include amount needed for replacement of equipment. The debt on the model and expansion of the Engineering building will be paid off in FY 2019.

Fund Detail Worksheet

Fund	Fund Name	FY 2013 Fund Balance	FY 2014 Fund Balance	FY 2015 Fund Balance	FY 2016 Fund Balance	FY 2017 Fund Balance	FY 2017 Fund Balance % of Oper.	Target Fund Balance % (8% to 22%)	Target Fund Balance	Purpose of Fund	Revenue Sources (% based on 2017 Actuals)	Notes
At Risk												
5010	Golf Courses	(\$1,180,072)	(\$1,131,643)	(\$862,628)	(\$848,201)	(\$948,090)	-78.79%	12%	\$144,398	Operation of two eighteen hole golf courses. Eagle Falls Golf Club and Amsonda Hills Golf Course.	Charges for services 100%.	Since FY 2009 the General Fund has provided direct support of \$616,921. Target fund balance is set at 12% of operations. Fund has a cash deficit of approximately \$880,000. The last debt on the Golf Courses was paid in FY 2016. There is still a significant cash debt to be repaid.
5725	Parking	\$432,235	\$402,408	\$350,143	\$414,365	\$410,692	73.00%	17%	\$95,637	Public parking maintenance and operations. PACD administers a management contract with APCOA/Standard Parking for day-to-day operations of parking facilities and enforcement.	Parking fines and fees.	Fund balance will be depleted to \$0 after building repairs and facility equipment is replaced. Target does not include balance needed for repairs. Target fund balance is set at 17% of operations.
5740	Civic Center Events	\$154,684 unrestricted; \$14,496 restricted	\$66,762 unrestricted; \$14,496 restricted	\$81,771 unrestricted; \$14,496 restricted	\$114,647 unrestricted; \$14,496 restricted	\$81,899 unrestricted; \$28,848 restricted	15.00%	17%	\$92,843	Operations of existing facilities and enforcement. Coordination of the use of the Civic Center arena, auditorium, ballroom, and Gibson Room.	Charges for services 58%; General Fund 42%	Target fund balance was set at 17% of operations. This does not include balance needed for repairs.

Tentative Budget Year 2019 Calendar			
DATE	TIME	TASK	LOCATION
March 6, 2017		Budget System Open for Budget Entry (except for personnel budgeting)	
Pre-Budget Training			
March 20, 2018	2:00 - 3:00	Option 1: Training on Budget Entry	IT Training Room
March 22, 2018	2:00 - 3:00	Option 2: Training on Budget Entry	IT Training Room
Pre-Budget Meetings with City Manager			
March 19, 2018		Department Head Retreat	
March 27, 2018		Commission Retreat	
April 2, 2018	9:30 - 10:00	Planning and CD - Craig and Connie	Greg's Office
April 2, 2018	11:00 - 12:00	Park and Rec - Steve and Sarah	Greg's Office
April 3, 2018	10:00 - 10:30	Library - Kathy and Sara	Greg's Office
April 3, 2018	10:30 - 11:00	Legal - Sara and Sandy	Greg's Office
April 3, 2018	11:00 - 11:30	Human Resources - Gaye and Korri	Greg's Office
April 3, 2018	11:30 - 12:00	Finance - Melissa	Greg's Office
April 4, 2018	9:00 - 10:00	Public Works - Jim and Dee	Greg's Office
April 4, 2018	3:00 - 3:30	Municipal Court - Judge and Jo	Greg's Office
April 5, 2018	9:30 - 10:00	Admin (Events, IT, City Clerk, Animal Shelter, NC) - Chuck	Greg's Office
April 5, 2018	11:00 - 12:00	Police - Dave and Dede	Greg's Office
April 9, 2018	10:00 - 11:00	Fire - Steve and Kyle	Greg's Office
April 16, 2018		Budget System Open for Personnel Budgeting	
	TBD	Option 1: Training on Personnel Budgeting	IT Training Room
	TBD	Option 2: Training on Personnel Budgeting	IT Training Room
May 4, 2018	5:00 PM	Deadline for Internal Service Funds and Charges	
May 11, 2018	5:00 PM	Deadline for Budget Entry into System	
City Manager's Budget Review			
May 21, 2018	9:30 - 10:00	Planning and CD	Rainbow Room
May 21, 2018	10:00 - 10:30	Library	Rainbow Room
May 21, 2018	10:30 - 11:00	Legal	Rainbow Room
May 21, 2018	11:00 - 11:30	HR/Insurance & Safety/Health Insurance	Rainbow Room
May 21, 2018	11:30 - 12:00	Fiscal Services	Rainbow Room
May 21, 2018	1:30 - 3:00	Admin (all divisions)	Rainbow Room
May 23, 2018	2:00 - 3:00	Police Department	Rainbow Room
May 23, 2018	3:00 - 3:30	Court	Rainbow Room
May 23, 2018	3:30 - 4:30	Fire Department	Rainbow Room
May 24, 2018	9:00 - 10:00	Park and Rec	Rainbow Room
May 24, 2018	10:00 - 12:00	Public Works	Rainbow Room
Commission Involvement and Budget Finalization			
June 25-29, 2018	TBD	City Manager Presents Proposed Budget to Commission During Worksession	
July 3, 2018	7:00 PM	City Manager Budget Follow-Up and Set Budget Public Hearing	
July 17, 2018	7:00 PM	Budget Public Hearing/ Adopt or Continue	
August 21, 2018	7:00 PM	Adopt Annual Tax Levy	



City Commission Budget Retreat

April 13, 2018

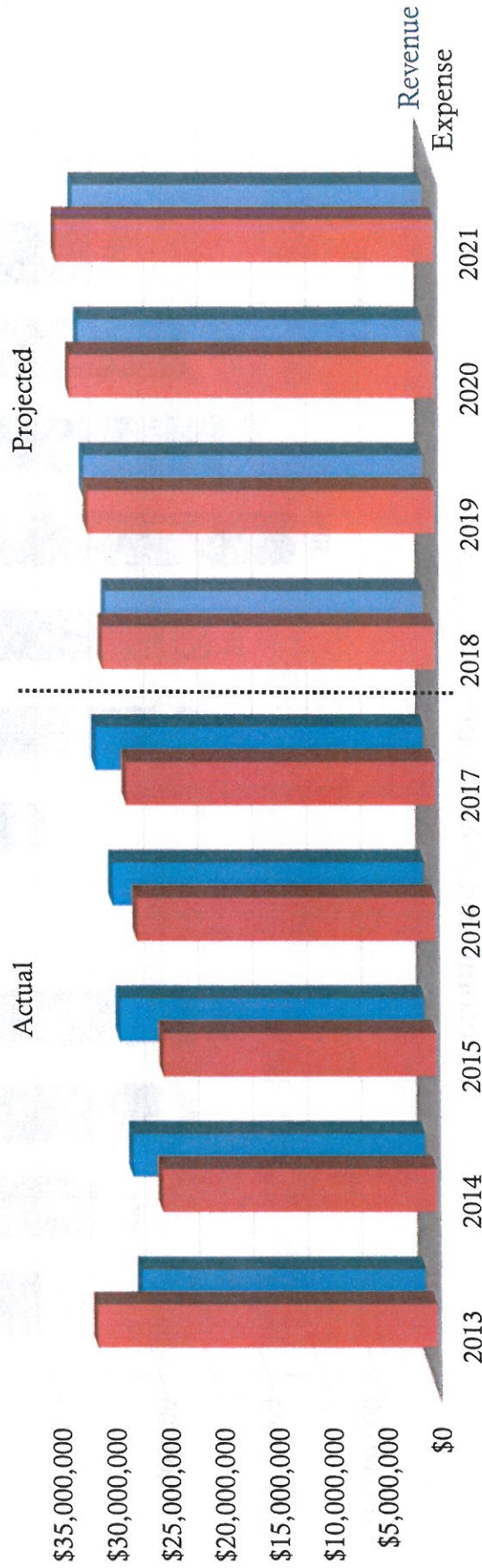


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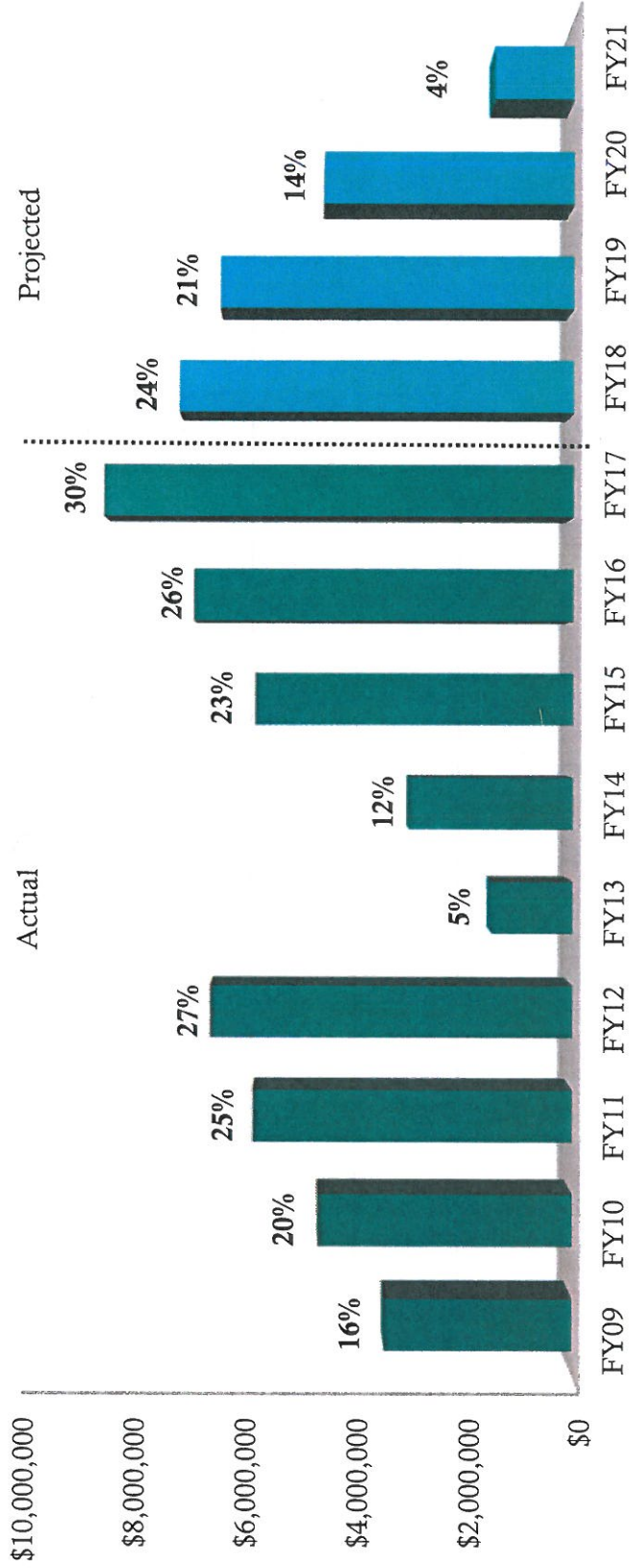


General Fund Revenue vs Expense Trend



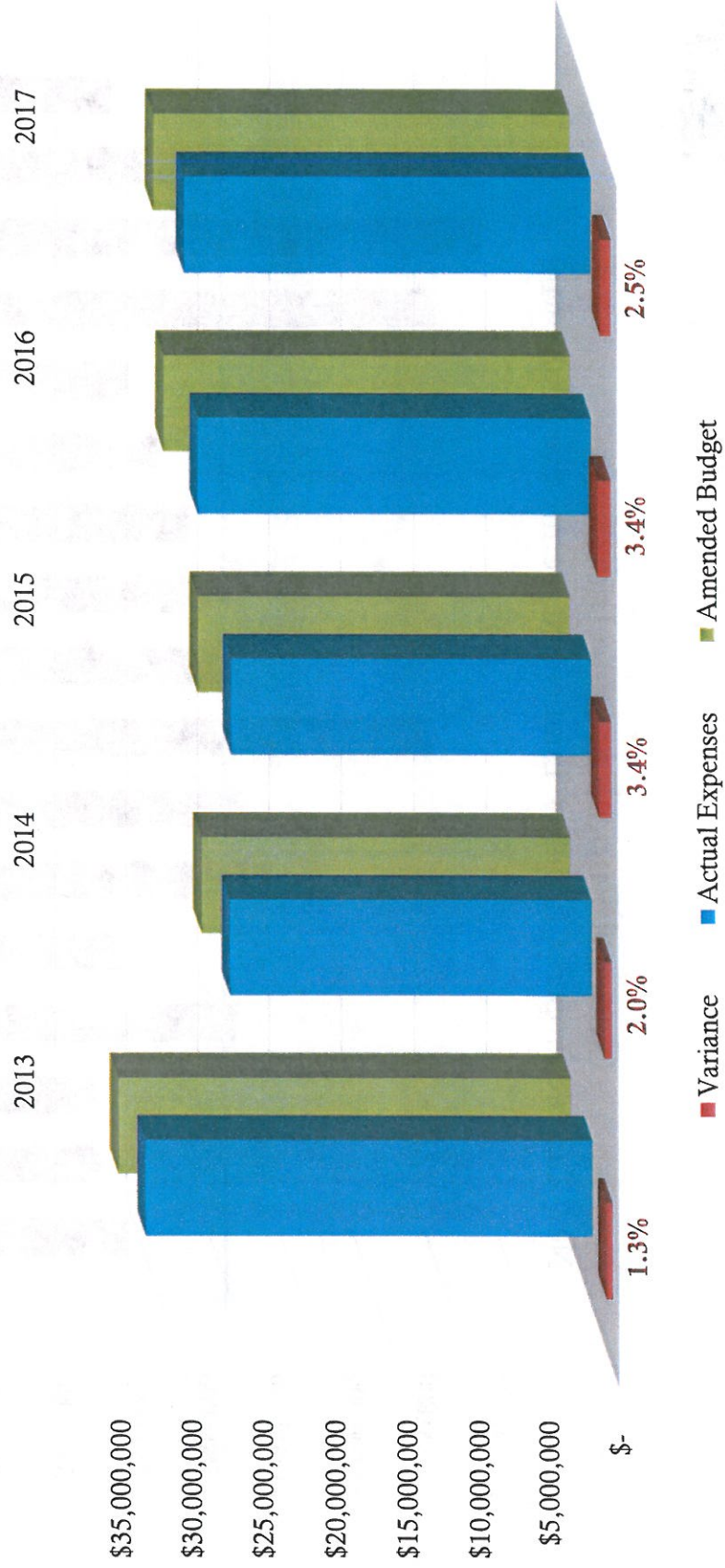


Unreserved General Fund Balance (as a Percent of Expenses) Recommended Minimum Policy, 22%





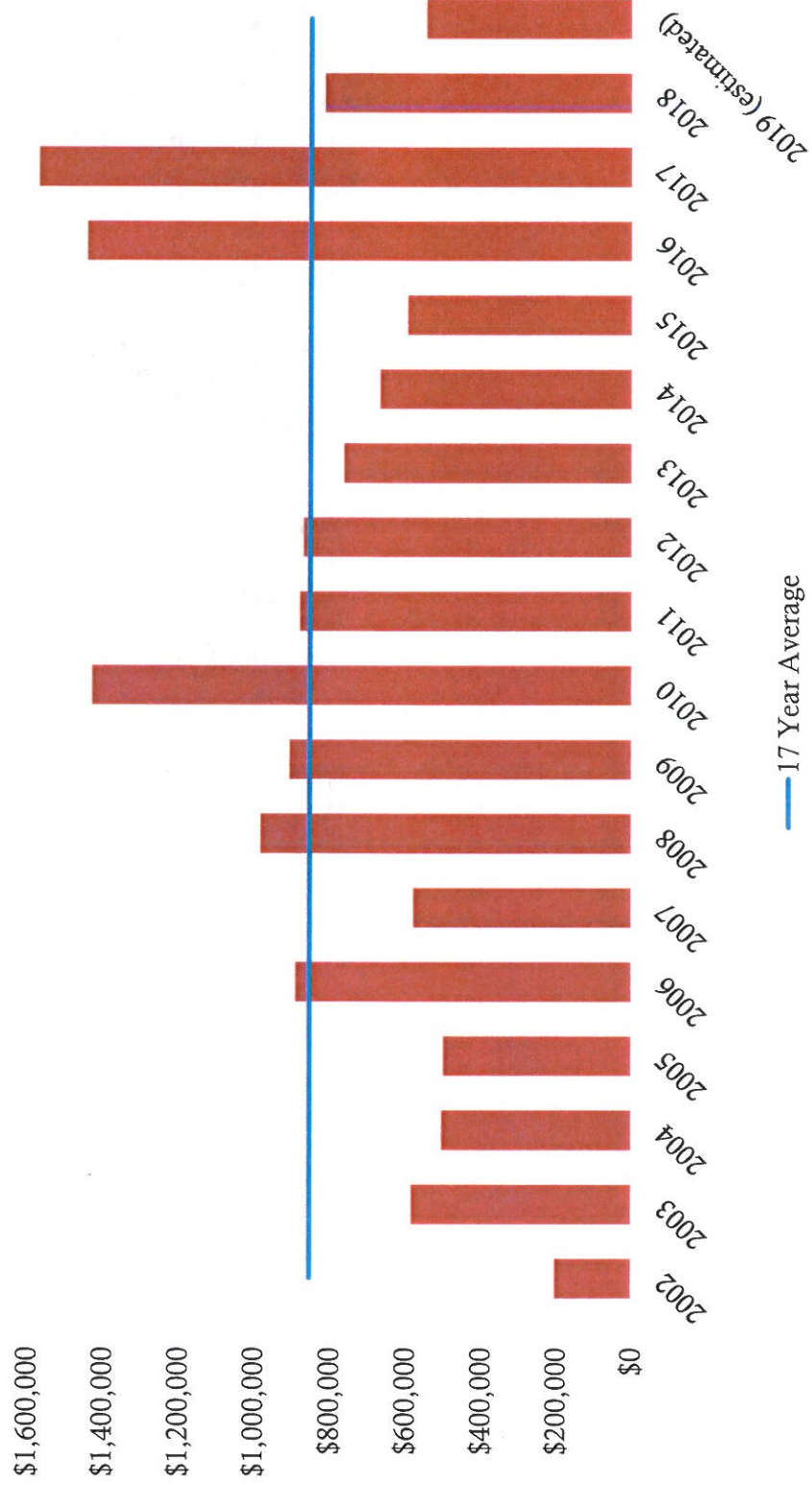
General Fund: Expenses Amended Budget vs Actual Expenses (Variance as a % of Amended Budget)





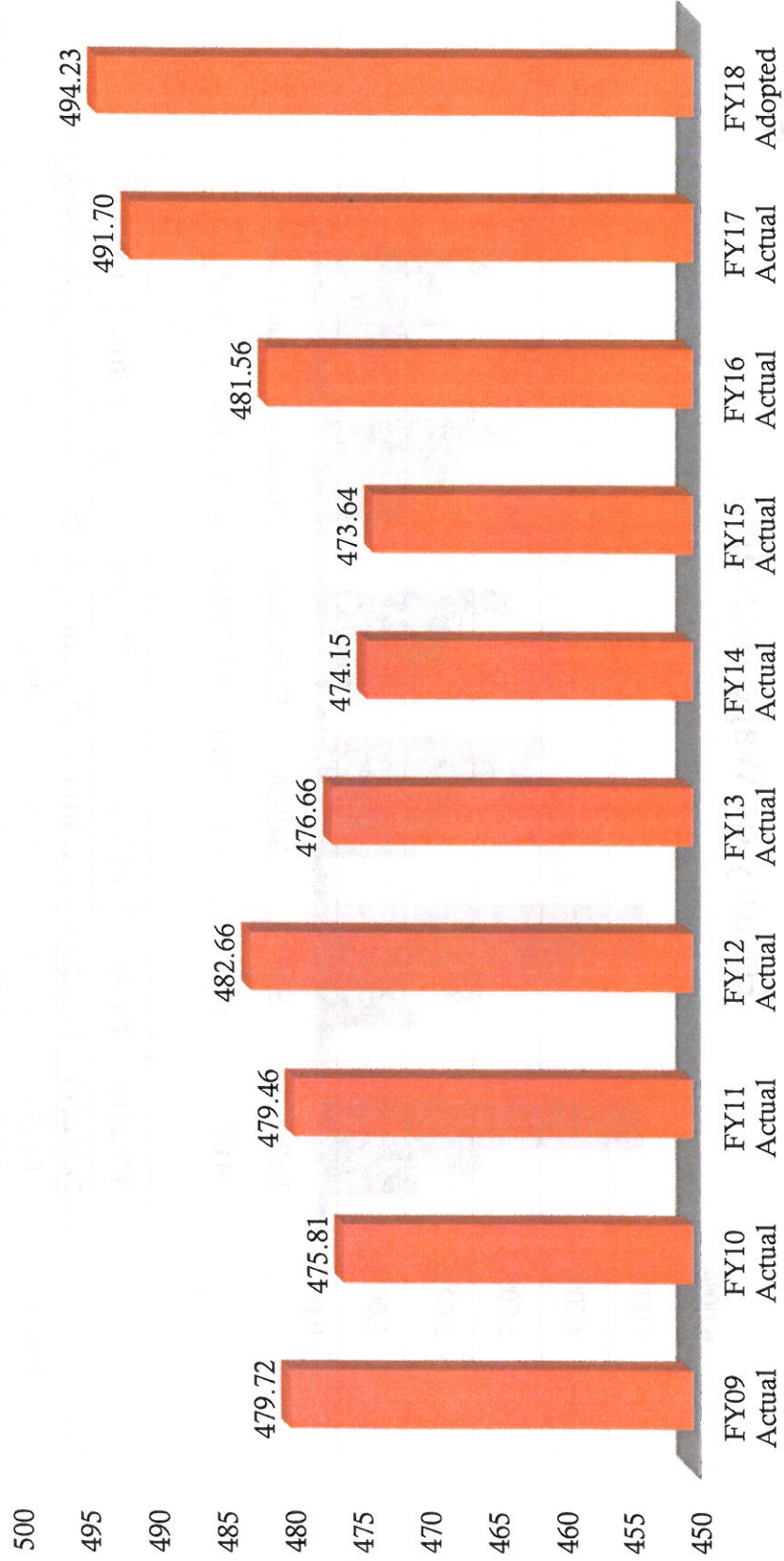
General Fund Revenue Increases

New Taxable Property, Inflation, Entitlement, Permissive Health Mill



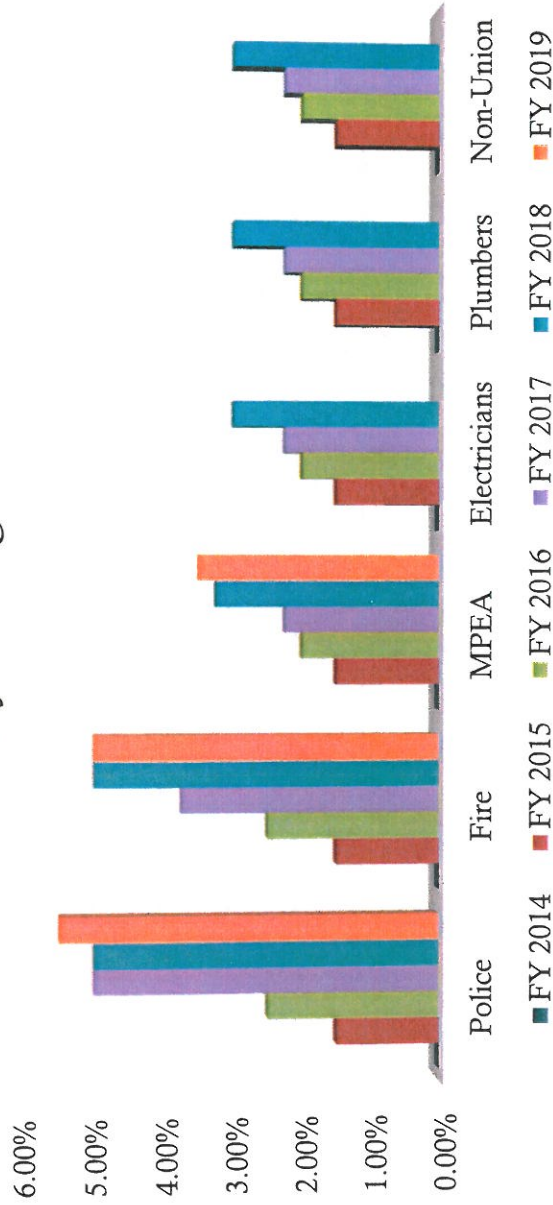


City-Wide 10 Year FTE Summary





History of Wage Increases



	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
	7/1/2013	7/1/2014	7/1/2014	7/1/2015	7/1/2015	7/1/2016	1/1/2017	1/1/2017	7/1/2017	7/1/2017	7/1/2018	7/1/2018
Police	0.00%	1.50%	1.50%	2.50%	2.50%	3.00%	2.00%	2.00%	5.00%	5.00%	5.50%	5.50%
Fire	0.00%	1.50%	1.50%	2.50%	2.50%	3.00%	0.75%	0.75%	5.00%	5.00%	5.00%	5.00%
MPEA	0.00%	1.50%	1.50%	2.00%	2.00%	2.25%	NA	NA	3.25%	3.25%	3.50%	3.50%
Electricians	0.00%	1.50%	1.50%	2.00%	2.00%	2.25%	NA	NA	3.00%	3.00%	TBD	TBD
Plumbers	0.00%	1.50%	1.50%	2.00%	2.00%	2.25%	NA	NA	3.00%	3.00%	TBD	TBD
Crafts	0.00%	1.50%	1.50%	2.00%	2.00%	\$0.50/hr	NA	NA	\$0.50/hr	\$0.50/hr	TBD	TBD
Non-Union	0.00%	1.50%	1.50%	2.00%	2.00%	2.25%	NA	NA	3.00%	3.00%	TBD	TBD