



Quarterly Budget Review

2nd Quarter Fiscal Year 2020



General Fund

- Fund Balance
- Cash Flow
- Revenue
 - Tax Revenue
- Expenses

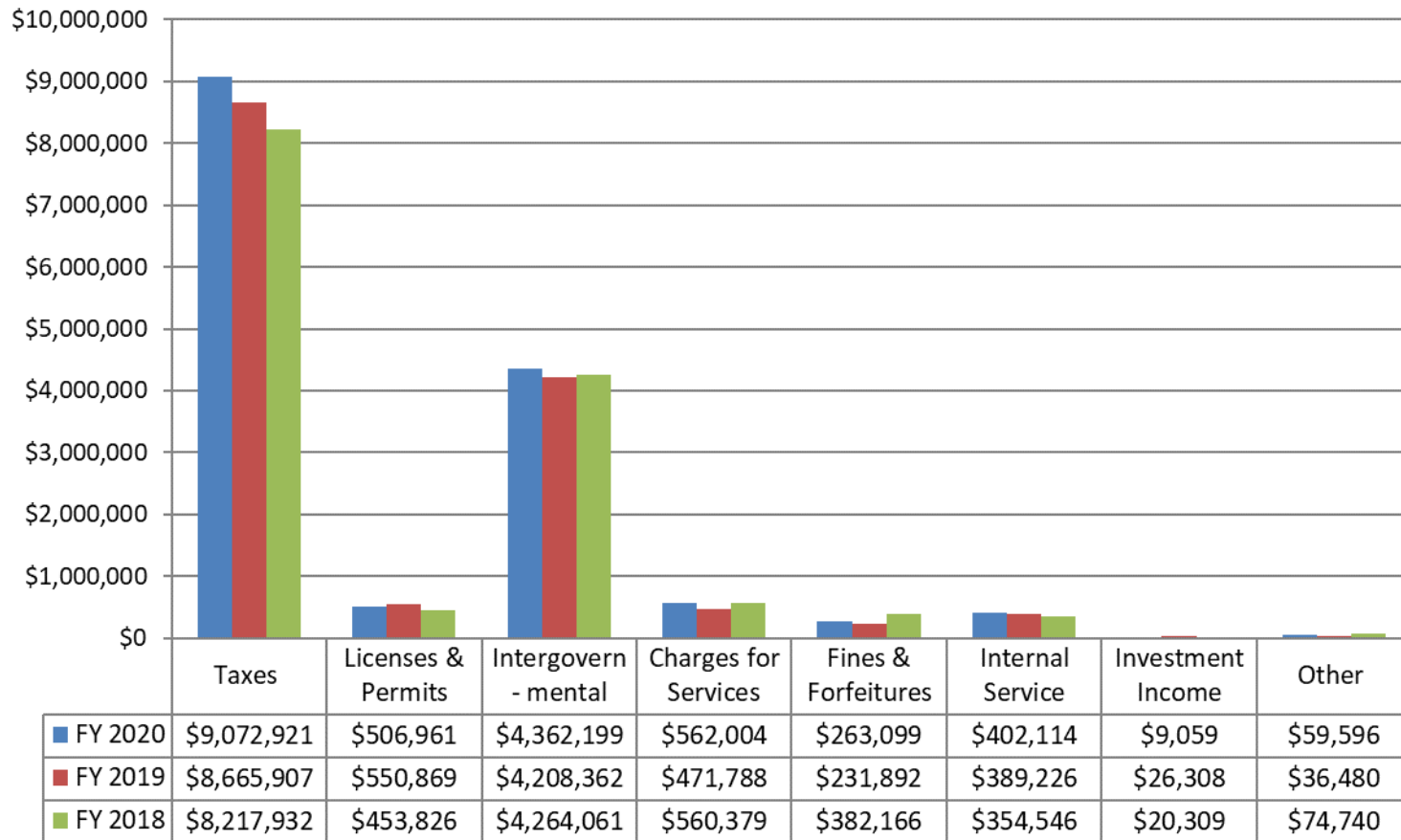


General Fund Three Year Comparison as of 12/31/xx

	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Beginning Fund Balance, 7/1	\$6,992,761	\$7,086,399	\$8,684,105
Plus: Total YTD Revenues	\$15,237,954	\$14,580,832	\$14,327,958
Minus: Total YTD Expenses	\$17,192,461	\$16,188,031	\$15,881,477
Ending Fund Balance, 12/31	<u>\$5,038,253</u>	<u>\$5,479,201</u>	<u>\$7,130,586</u>

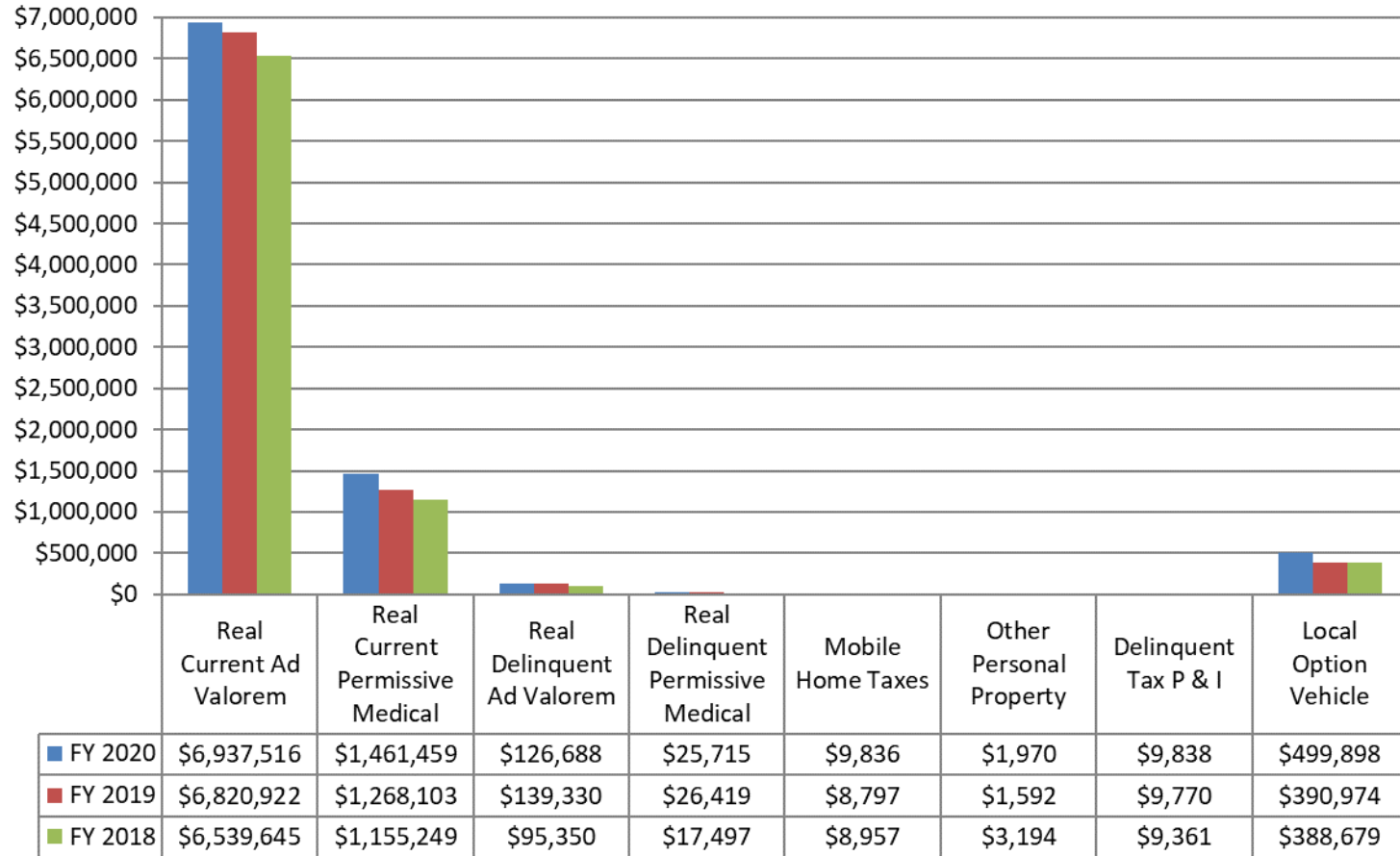
FB: 15.2% of expenses; \$7,315,520 would be 22%

General Fund Three Year Revenue Comparison as of 12/31/xx

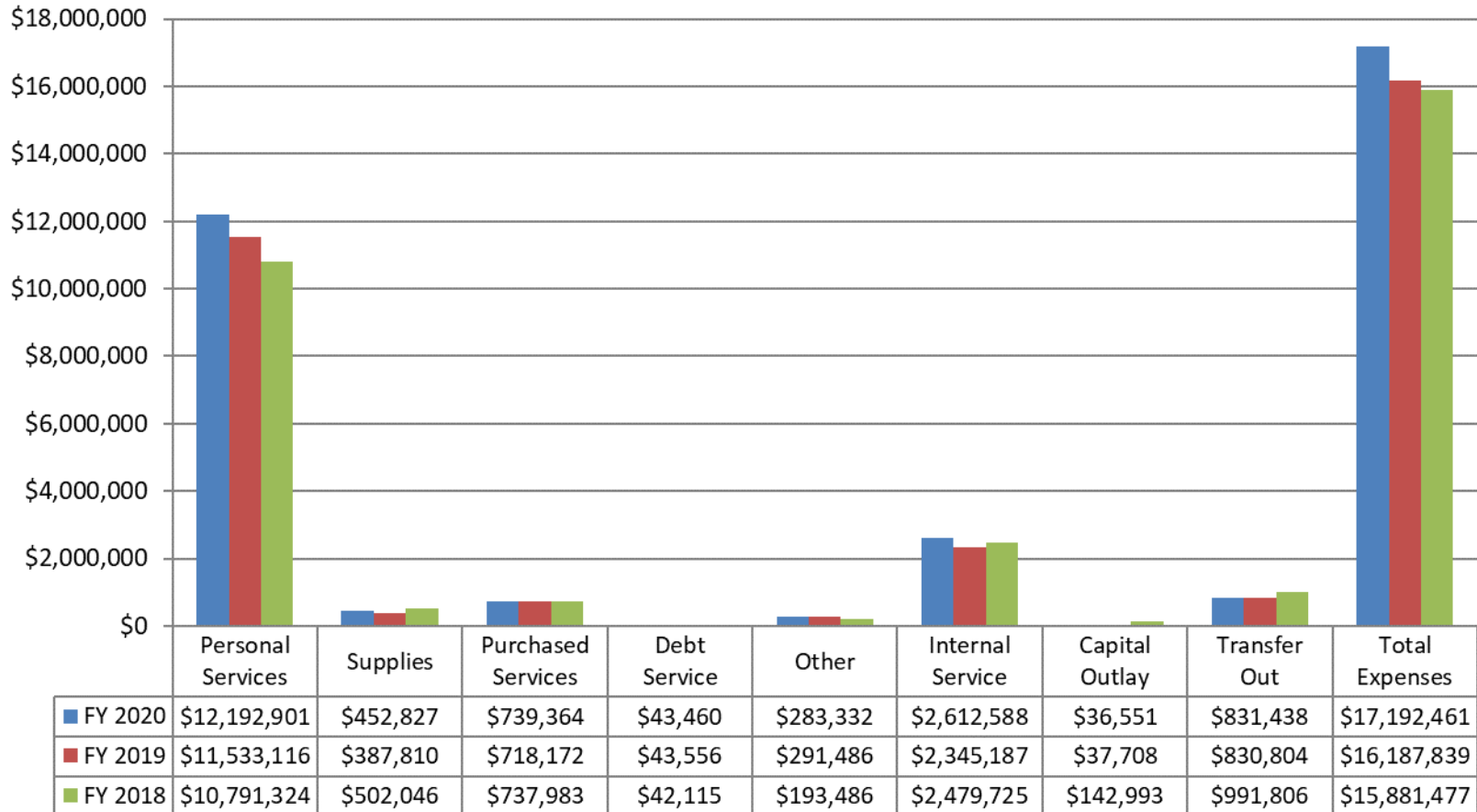




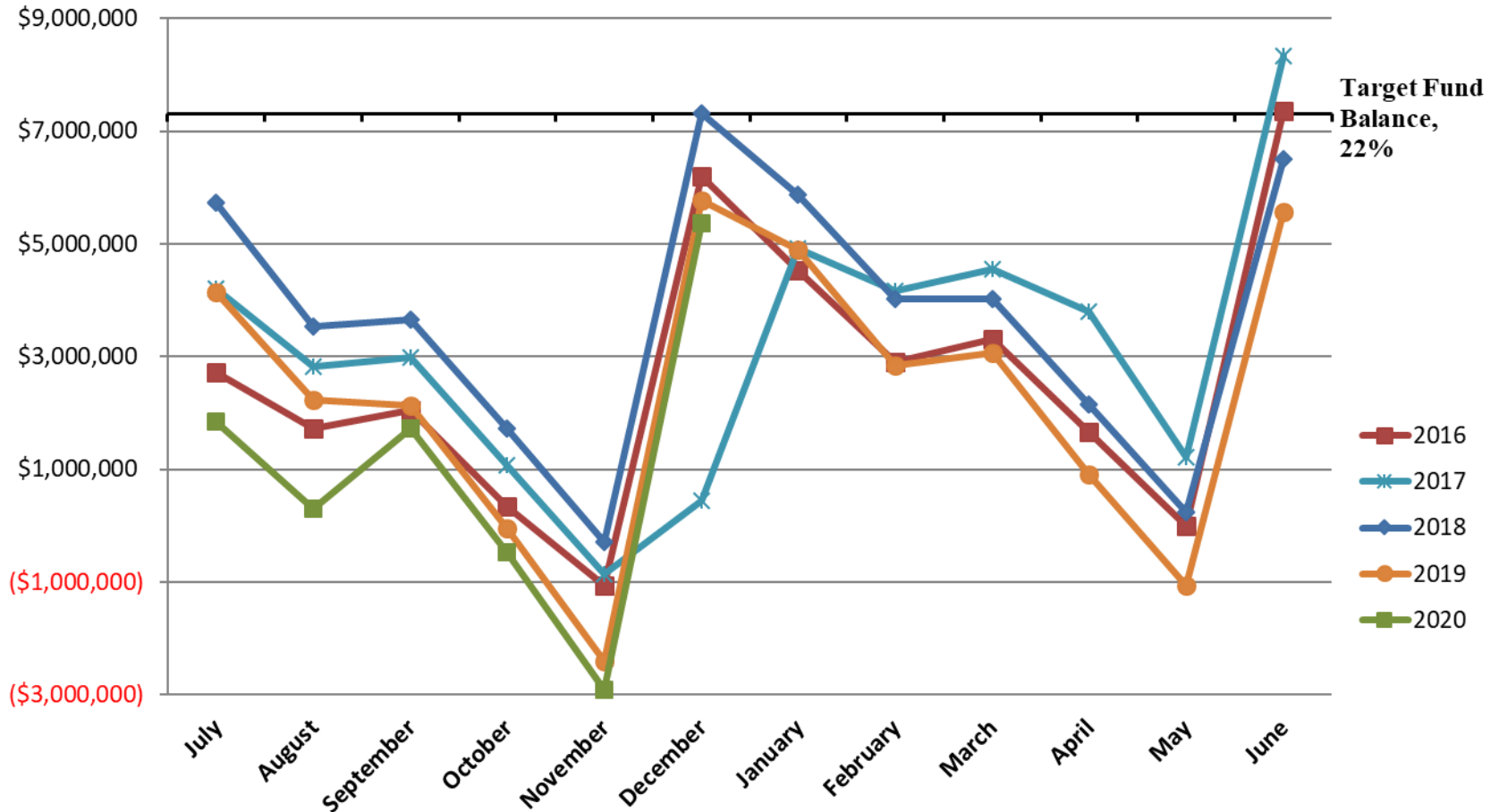
General Fund Three Year Tax Revenue Comparison as of 12/31/xx



General Fund Three Year Expense Comparison as of 12/31/xx

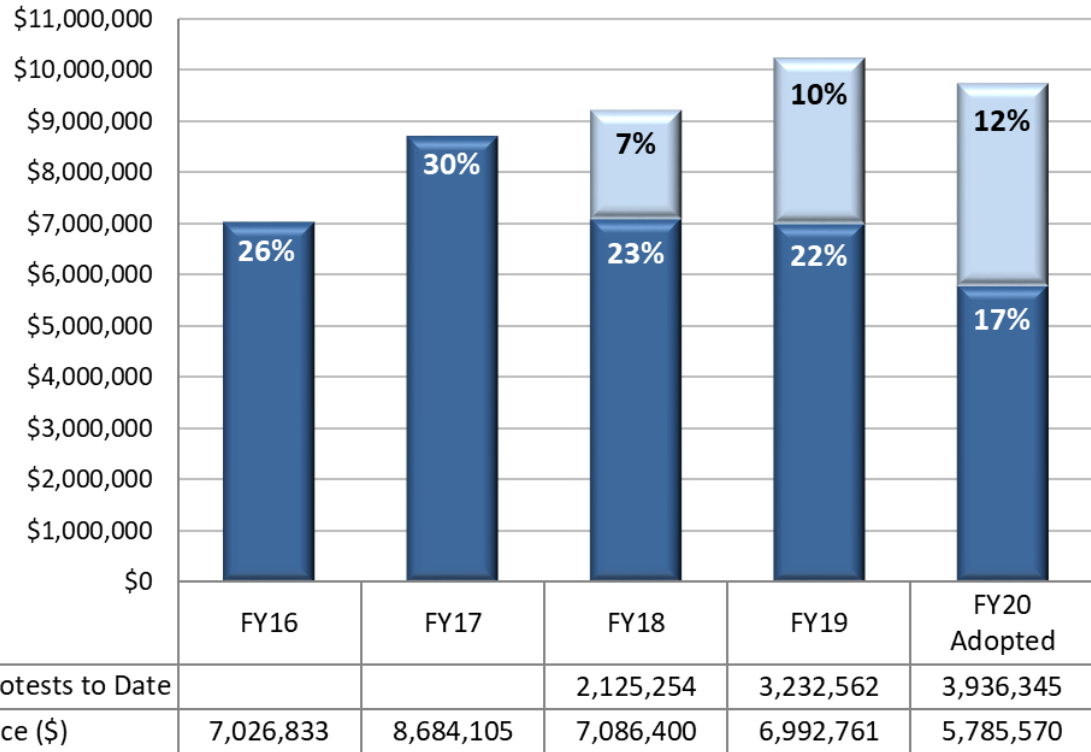


General Fund Monthly Cash Flow by Fiscal Year



General Fund Unreserved Fund Balance

General Fund Unreserved Balance
22% Recommended Minimum Policy



Summary of Calumet Protest

Fiscal Year	Protested Amount
2018	\$ 2,125,254
2019	\$ 1,107,308
2020	\$ 703,783 (1st Half Only)
Total	\$ 3,936,345



At-Risk Funds

- **Golf Courses**
- **Swimming Pools**
- **Recreation**
- **Multi-Sports**
- **Civic Center Events**

Golf Courses Fund Three Year Comparison as of 12/31/xx



	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Beginning Fund Balance, 7/1	<u>(\$1,385,546)</u>	<u>(\$1,194,162)</u>	<u>(\$948,090)</u>
Plus: Total YTD Operating Revenues	\$436,465	\$363,231	\$421,222
Minus: Total YTD Expenses	\$586,962	\$592,737	\$673,014
Ending Fund Balance, 12/31	<u><u>(\$1,536,043)</u></u>	<u><u>(\$1,423,668)</u></u>	<u><u>(\$1,199,882)</u></u>

Swimming Pools Fund Three Year Comparison as of 12/31/xx



	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Beginning Fund Balance, 7/1	\$134,548	\$153,966	\$133,382
Plus: Total YTD Operating Revenues	\$296,449	\$347,695	\$402,040
Plus: Total YTD Transfers In	\$133,931	\$133,931	\$133,931
Plus: Total YTD Revenues	\$430,379	\$481,625	\$535,970
Minus: Total YTD Expenses	\$427,648	\$476,508	\$491,779
Ending Fund Balance, 12/31	\$137,279	\$159,084	\$177,573

Recreation Fund Three Year Comparison as of 12/31/xx



	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Beginning Fund Balance, 7/1	\$136,145	\$205,154	\$290,489
Plus: Total YTD Operating Revenues	\$79,512	\$96,681	\$106,818
Plus: Total YTD Transfers In	\$19,603	\$19,603	\$19,603
Plus: Total YTD Revenues	\$99,115	\$116,284	\$126,421
Minus: Total YTD Expenses	\$261,679	\$265,944	\$279,121
Ending Fund Balance, 12/31	(\$26,419)	\$55,493	\$137,789

Multi-Sports Fund Three Year Comparison as of 12/31/xx



	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Beginning Fund Balance, 7/1	\$16,961	\$31,864	\$53,688
Plus: Total YTD Revenues	\$28,119	\$35,850	\$25,994
Minus: Total YTD Expenses	\$55,913	\$62,806	\$53,862
Ending Fund Balance, 12/31	(\$10,833)	\$4,908	\$25,821

Civic Center Events Fund Three Year Comparison as of 12/31/xx



	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Beginning Fund Balance, 7/1	\$178,859	\$95,073	\$110,747
Plus: Total YTD Operating Revenues	\$65,169	\$101,712	\$139,971
Plus: Total YTD Transfers In	\$132,957	\$132,957	\$111,871
Plus: Total YTD Revenues	\$198,126	\$234,668	\$251,842
Minus: Total YTD Expenses	\$268,633	\$291,429	\$277,019
Ending Fund Balance, 12/31	\$108,352	\$38,313	\$85,570

City of Great Falls

Fund Balance Sheet as of 12/31/2019

Fund Name	Beginning Balance as of 7/1/2019	Plus: Total YTD Revenues 7/1/2019 to 12/31/2019	Minus: Total YTD Expenses 7/1/2019 to 12/31/2019	Ending Fund Balance, 12/31/2019	Revenue over (under) Expenses YTD
General	\$6,992,761	\$15,237,954	\$17,192,461	\$5,038,253	(\$1,954,508)
Park & Recreation Special Revenue	\$752,792	\$204,800	\$127,240	\$830,352	\$77,560
Parkland Trust	\$19,888	\$40	\$0	\$19,928	\$40
Library	\$576,549	\$717,865	\$725,939	\$568,476	(\$8,074)
Library Foundation	\$247,886	\$112,917	\$100,436	\$260,368	\$12,481
Planning & Community Dev	\$219,490	\$326,576	\$412,926	\$133,140	(\$86,350)
Central MT Ag Tech TID	\$1,179,704	\$138,382	\$75,800	\$1,242,286	\$62,582
Airport TID	\$151,592	\$18,949	\$108,884	\$61,657	(\$89,935)
Downtown TID	\$465,731	\$35,779	\$7,158	\$494,351	\$28,620
East Industrial Ag Tech Park TID	\$96,351	\$103,171	\$169,976	\$29,547	(\$66,805)
Economic Revolving	\$20,342	\$9	\$0	\$20,351	\$9
Permits	\$1,482,293	\$508,593	\$669,484	\$1,321,402	(\$160,891)
Licenses	\$0	\$15	\$0	\$15	\$15
Natural Resources	\$412,627	\$327,756	\$377,970	\$362,413	(\$50,214)
Portage Meadows	\$54,936	\$34,138	\$16,626	\$72,448	\$17,512
Park Maintenance District	\$1,088,048	\$735,442	\$349,154	\$1,474,335	\$386,288
Street District	\$4,628,544	\$3,110,953	\$4,303,611	\$3,435,886	(\$1,192,658)
Support & Innovation	\$89,592	\$485,647	\$39,124	\$536,114	\$446,523
Gas Tax BaRSAA	\$61,881	\$784,688	\$0	\$846,569	\$784,688
911 Special Revenue	\$711,002	\$307,230	\$307,186	\$711,047	\$45
Police Special Revenue	\$162,962	\$39,646	\$25,188	\$177,420	\$14,458
HIDTA Special Revenue	(\$45,234)	\$90,711	\$156,026	(\$110,549)	(\$65,314)
Fire Special Revenue	\$63,778	\$11,427	\$12,675	\$62,530	(\$1,248)
Federal Block Grant	\$982,441	\$397,950	\$404,265	\$976,126	(\$6,315)
HOME Grant	\$87,045	\$50,276	\$1,333	\$135,989	\$48,944
Housing Authority	\$0	\$634,331	\$737,705	(\$103,374)	(\$103,374)
Street Lighting District	\$2,038,445	\$605,248	\$687,519	\$1,956,174	(\$82,271)
Soccer Park GO Bond	\$36,800	\$75,835	\$10,846	\$101,789	\$64,989
West Bank TID Bonds	\$665,702	\$280,649	\$435,908	\$510,443	(\$155,260)
General Obligation Taxable Bonds	\$8,447	\$74,302	\$6,773	\$75,977	\$67,529
Improvement District Revolving	\$82,992	\$43,125	\$2,311	\$123,806	\$40,814
Master Debt SILD	\$19,476	\$6,664	\$2,097	\$24,044	\$4,568
General Capital Projects	\$1,232,658	\$14,508	\$19,523	\$1,227,643	(\$5,015)
Improvement District Projects	\$5,711	\$11	\$0	\$5,722	\$11
Hazard Removal	\$41,485	\$5,763	\$64	\$47,185	\$5,700
Golf Courses	(\$1,385,546)	\$436,465	\$613,365	(\$1,562,446)	(\$176,900)
Water	\$11,561,529	\$7,664,034	\$9,498,580	\$9,726,983	(\$1,834,546)
Sewer	\$7,951,296	\$5,439,507	\$4,973,280	\$8,417,523	\$466,227
Storm Drain	\$4,048,747	\$1,327,575	\$1,652,696	\$3,723,626	(\$325,121)
Sanitation	\$511,311	\$1,828,708	\$2,045,110	\$294,909	(\$216,402)
Swimming Pools	\$134,548	\$430,379	\$427,648	\$137,279	\$2,731
911 Dispatch Center	\$798,131	\$1,356,863	\$1,116,620	\$1,038,374	\$240,243
Parking	\$425,164	\$356,479	\$281,397	\$500,246	\$75,082
Recreation	\$136,145	\$99,115	\$261,679	(\$26,419)	(\$162,564)
Multi-Sports	\$16,961	\$28,119	\$55,913	(\$10,833)	(\$27,794)
Ice Breaker Run	\$25,931	\$52	\$432	\$25,552	(\$379)
Civic Center Events	\$178,859	\$198,126	\$268,633	\$108,352	(\$70,507)
Central Garage	\$3,019,106	\$1,600,143	\$2,175,670	\$2,443,580	(\$575,526)
Information Tech	\$248,552	\$898,732	\$853,686	\$293,599	\$45,047
Insurance & Safety	\$613,031	\$1,143,644	\$1,136,476	\$620,199	\$7,168
Health & Benefits	(\$386,050)	\$5,247,865	\$5,985,427	(\$1,123,612)	(\$737,563)
Human Resources	\$192,066	\$276,716	\$286,689	\$182,092	(\$9,974)
City Telephone	\$38,390	\$32,977	\$28,188	\$43,180	\$4,790
Finance	\$210,733	\$902,820	\$1,001,272	\$112,281	(\$98,451)
Engineering	(\$22,691)	\$940,184	\$890,130	\$27,363	\$50,054
Public Works Admin	\$335,498	\$320,181	\$608,619	\$47,061	(\$288,437)
Civic Center Facility Service	\$201,399	\$302,487	\$248,063	\$255,823	\$54,424