

**JOURNAL OF COMMISSION WORK SESSION**  
**February 1, 2022**

City Commission Work Session  
Civic Center, Gibson Room 212

Mayor Kelly presiding

**CALL TO ORDER:** 5:30 PM

**CITY COMISSION MEMBERS PRESENT:** Bob Kelly, Joe McKenney, Susan Wolff, Eric Hinebauch, and Rick Tryon.



**STAFF PRESENT:** City Manager Greg Doyon; City Attorney Jeff Hindoien; Finance Director Melissa Kinzler and Deputy Director Kirsten Myre; Police Captain John Schaffer; and, Deputy City Clerk Darcy Dea.

**PUBLIC COMMENT**

None.

**1. QUARTERLY BUDGET REVIEW.**

Finance Director Melissa Kinzler and Deputy Finance Director Kirsten Myre reviewed and discussed the following PowerPoint:

<div style="text-align: right;"></div> <h1 style="text-align: center;">Quarterly Budget Review</h1> <hr/> <ul style="list-style-type: none"><li>• 4<sup>th</sup> Quarter Fiscal Year 2021</li><li>• 2<sup>nd</sup> Quarter Fiscal Year 2022</li></ul> <div style="text-align: right; border-top: 5px solid #8B4513; padding-top: 5px;">1</div>	<div style="text-align: right;"></div> <p style="text-align: center;">4<sup>th</sup> Quarter Fiscal Year 2021</p> <h1 style="text-align: center;">General Fund</h1> <hr/> <ul style="list-style-type: none"><li>• Fund Balance</li><li>• Cash Flow</li><li>• Revenue<ul style="list-style-type: none"><li>• Tax Revenue</li></ul></li><li>• Expenses</li></ul> <div style="text-align: right; border-top: 5px solid #8B4513; padding-top: 5px;">2</div>
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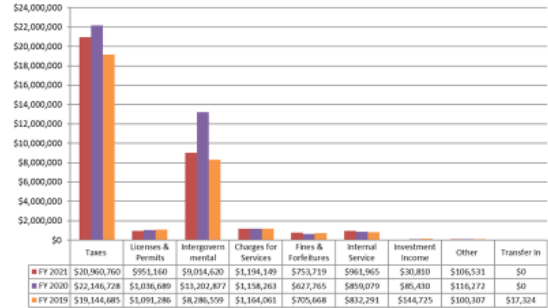
**General Fund  
 Three Year Comparison  
 as of 6/30/21**



	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019
Revenue Totals	\$33,973,714	\$39,233,103	\$31,486,906
Expenditure Totals	\$34,526,215	\$32,631,836	\$31,580,544
Revenue Over (Under) Expenditures	(\$552,501)	\$6,601,267	(\$93,638)
Beginning Fund Balance, 7/1	\$13,594,028	\$6,992,761	\$7,086,399
Net Change	(\$552,501)	\$6,601,267	(\$93,638)
Ending Fund Balance, 6/30	\$13,041,527	\$13,594,028	\$6,992,761
Fund Balance % (22% Policy)	37.77%	41.66%	22.14%

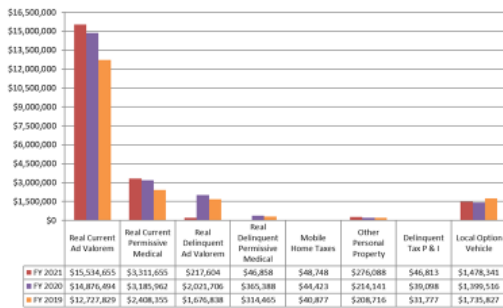
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**General Fund  
 Three Year Revenue  
 Comparison as of 6/30/21**



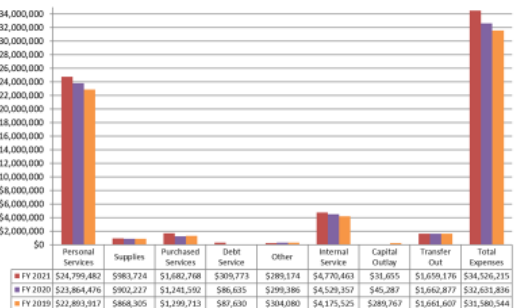
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**General Fund  
 Three Year Tax Revenue  
 Comparison as of 6/30/21**



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**General Fund  
 Three Year Expense  
 Comparison as of 6/30/21**



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**4<sup>th</sup> Quarter Fiscal Year 2021  
 Funds Needing Attention**



- Golf Courses
- Swimming Pools
- Recreation
- Multi-Sports
- Civic Center Events
- Parking
- Planning and Community Development

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**Golf Courses Fund  
 Three Year Comparison  
 as of 6/30/21**



	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019
Revenue Totals	\$1,683,807	\$1,252,471	\$1,026,988
Expenditure Totals	\$1,443,004	\$1,199,137	\$1,218,372
Revenue Over (Under) Expenditures	\$220,803	\$53,334	(\$191,384)
Beginning Fund Balance, 7/1	(\$1,332,212)	(\$1,385,546)	(\$1,194,162)
Net Change	\$220,803	\$53,334	(\$191,384)
Ending Fund Balance, 6/30	(\$1,111,409)	(\$1,332,212)	(\$1,385,546)

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**Swimming Pools Fund**  
**Three Year Comparison**  
**as of 6/30/21**



	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019
Revenue - Operating	\$442,870	\$395,507	\$439,774
Revenue - Transfer In	\$267,861	\$267,861	\$267,861
Revenue Totals	\$710,731	\$663,368	\$707,635
Expenditure Totals	\$549,501	\$635,890	\$727,053
Revenue Over (Under) Expenditures	\$161,230	\$27,479	(\$19,418)
Beginning Fund Balance, 7/1	\$162,027	\$134,548	\$153,966
Net Change	\$161,230	\$27,479	(\$19,418)
Ending Fund Balance, 6/30	\$323,257	\$162,027	\$134,548

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**Recreation Fund**  
**Three Year Comparison**  
**as of 6/30/21**



	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019
Revenue - Operating	\$276,188	\$273,125	\$386,908
Revenue - Transfer In	\$39,206	\$39,206	\$39,206
Revenue Totals	\$315,394	\$312,331	\$426,114
Expenditure Totals	\$403,158	\$479,547	\$515,050
Revenue Over (Under) Expenditures	(\$87,764)	(\$167,217)	(\$88,935)
Beginning Fund Balance, 7/1	(\$31,072)	\$136,145	\$205,154
Net Change	(\$87,764)	(\$167,217)	(\$88,935)
Ending Fund Balance, 6/30	(\$118,836)	(\$31,072)	\$116,219

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**Multi-Sports Fund**  
**Three Year Comparison**  
**as of 6/30/21**



	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019
Revenue Totals	\$64,832	\$73,101	\$126,950
Expenditure Totals	\$77,672	\$81,432	\$144,636
Revenue Over (Under) Expenditures	(\$12,840)	(\$8,331)	(\$17,686)
Beginning Fund Balance, 7/1	\$8,630	\$16,961	\$31,863
Net Change	(\$12,840)	(\$8,331)	(\$17,686)
Ending Fund Balance, 6/30	(\$4,210)	\$8,630	\$14,177

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**Civic Center Events Fund**  
**Three Year Comparison**  
**as of 6/30/21**



	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019
Revenue - Operating	\$42,961	\$172,982	\$367,541
Revenue - Transfer In	\$267,220	\$265,913	\$265,913
Revenue Totals	\$310,181	\$438,895	\$633,455
Expenditure Totals	\$478,953	\$513,587	\$549,689
Revenue Over (Under) Expenditures	(\$168,772)	(\$74,692)	\$83,786
Beginning Fund Balance, 7/1	\$104,167	\$178,859	\$95,073
Net Change	(\$168,772)	(\$74,692)	\$83,786
Ending Fund Balance, 6/30	(\$64,605)	\$104,167	\$178,859

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**Parking Fund**  
**Three Year Comparison**  
**as of 6/30/21**



	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019
Revenue Totals	\$302,529	\$606,257	\$587,073
Expenditure Totals	\$824,612	\$581,783	\$540,871
Revenue Over (Under) Expenditures	(\$522,083)	\$24,475	\$46,202
Beginning Fund Balance, 7/1	\$449,639	\$425,164	\$378,962
Net Change	(\$522,083)	\$24,475	\$46,202
Ending Fund Balance, 6/30	(\$72,444)	\$449,639	\$425,164

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**Planning & Comm. Development Fund**  
**Three Year Comparison**  
**as of 6/30/21**



	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019
Revenue - Operating	\$745,703	\$807,239	\$645,277
Revenue - Transfer In	\$271,932	\$271,932	\$289,256
Revenue Totals	\$1,017,635	\$1,079,171	\$934,533
Expenditure Totals	\$1,191,970	\$1,073,513	\$898,296
Revenue Over (Under) Expenditures	(\$174,335)	\$5,657	\$36,237
Beginning Fund Balance, 7/1	\$225,147	\$219,490	\$183,253
Net Change	(\$174,335)	\$5,657	\$36,237
Ending Fund Balance, 6/30	\$50,813	\$225,147	\$219,490

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**2<sup>nd</sup> Quarter Fiscal Year 2022**

# General Fund

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


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## General Fund Three Year Comparison as of 12/31/21

	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020
Revenue Totals	\$8,826,472	\$19,768,112	\$15,237,954
Expense Totals	\$18,302,916	\$17,574,515	\$17,192,461
Revenue Over (Under) Expenditures	(\$9,476,444)	\$2,193,597	(\$1,954,508)
Beginning Fund Balance, 7/1	\$13,041,527	\$13,594,028	\$6,992,761
Net Change	(\$9,476,444)	\$2,193,597	(\$1,954,508)
Ending Fund Balance, 12/31	\$3,565,083	\$15,787,625	\$5,038,253


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## General Fund Unreserved Fund Balance


Unreserved General Fund Balance  
22% Recommended Minimum Policy

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## General Fund Monthly Cash Flow by Fiscal Year


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## General Fund Three Year Revenue Comparison as of 12/31/21

	Taxes	Licenses & Permits	Intergovernmental	Charges for Services	Fines & Forfeitures	Internal Service	Investment Income	Other
FY 2022	\$2,561,114	\$395,342	\$4,524,725	\$512,871	\$307,321	\$470,130	\$6,212	\$48,757
FY 2021	\$10,996,611	\$345,437	\$7,006,559	\$590,361	\$337,045	\$454,188	\$0	\$37,904
FY 2020	\$9,072,921	\$506,961	\$4,362,199	\$562,004	\$263,099	\$402,114	\$9,059	\$59,596

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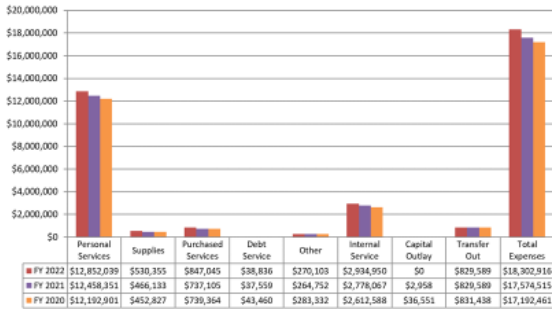
## General Fund Three Year Tax Revenue Comparison as of 12/31/21

	Real Current Ad Valorem	Real Current Permissive Medical	Real Delinquent Ad Valorem	Real Delinquent Permissive Medical	Mobile Home Taxes	Other Personal Property	Delinquent Tax P & I	Local Option Vehicle
FY 2022	\$1,564,501	\$323,662	\$89,813	\$18,934	\$8,262	\$8,182	\$8,001	\$540,279
FY 2021	\$8,450,934	\$1,768,044	\$209,591	\$44,245	\$9,540	\$4,652	\$26,659	\$482,953
FY 2020	\$6,937,516	\$1,461,459	\$126,688	\$25,715	\$9,836	\$1,970	\$9,838	\$499,898

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**General Fund  
 Three Year Expense  
 Comparison as of 12/31/21**



**2<sup>nd</sup> Quarter Fiscal Year 2022**

**Funds Needing Attention**

- Golf Courses
- Swimming Pools
- Parking
- Civic Center Events
- Recreation
- Multi-Sports
- Planning and Community Development

**Golf Courses Fund  
 Three Year Comparison  
 as of 11/30/21**



Course Co. Financials as of November 30, 2021	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020
Operating Revenues	\$735,734	\$654,497	\$433,672
Revenue Received from Course Co.	\$264,000	\$170,000	\$0
Revenue Totals	\$999,734	\$824,497	\$433,672
Expense Totals	\$674,578	\$617,208	\$565,249
Revenue Over (Under) Expenditures	\$325,156	\$207,289	(\$131,577)
Beginning Fund Balance, 7/1	(\$1,111,409)	(\$1,332,212)	(\$1,385,546)
Net Change	\$325,156	\$207,289	(\$131,577)
Ending Fund Balance, 11/30	(\$786,253)	(\$1,124,923)	(\$1,517,123)

**Swimming Pools Fund  
 Three Year Comparison  
 as of 12/31/21**



	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020
Revenue - Operating	\$308,353	\$238,049	\$296,449
Revenue - Transfer In	\$133,931	\$133,931	\$133,931
Revenue Totals	\$440,283	\$371,980	\$430,379
Expenditure Totals	\$383,150	\$343,637	\$427,648
Revenue Over (Under) Expenditures	\$57,133	\$28,343	\$2,731
Beginning Fund Balance, 7/1	\$323,257	\$162,027	\$134,548
Net Change	\$57,133	\$28,343	\$2,731
Ending Fund Balance, 12/31	\$380,390	\$190,370	\$137,279

**Parking Fund  
 Three Year Comparison  
 as of 12/31/21**



	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020
Revenue Totals	\$301,942	\$113,913	\$356,479
Expenditure Totals	\$258,127	\$258,210	\$281,397
Revenue Over (Under) Expenditures	\$43,816	(\$144,297)	\$75,082
Beginning Fund Balance, 7/1	(\$72,444)	\$449,639	\$425,164
Net Change	\$43,816	(\$144,297)	\$75,082
Ending Fund Balance, 12/31	(\$28,628)	\$305,342	\$500,246


**Civic Center Events Fund  
 Three Year Comparison  
 as of 12/31/21**



	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020
Revenue - Operating	\$49,128	\$8,864	\$65,169
Revenue - Transfer In	\$132,957	\$132,957	\$132,957
Revenue Totals	\$182,085	\$141,820	\$198,126
Expenditure Totals	\$280,453	\$248,867	\$268,633
Revenue Over (Under) Expenditures	(\$98,368)	(\$107,047)	(\$70,507)
Beginning Fund Balance, 7/1	(\$64,605)	\$104,167	\$178,859
Net Change	(\$98,368)	(\$107,047)	(\$70,507)
Ending Fund Balance, 12/31	(\$162,974)	(\$2,880)	\$108,352

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### Recreation Fund Three Year Comparison as of 12/31/21



	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020
Revenue - Operating	\$56,768	\$46,079	\$79,512
Revenue - Transfer In	\$19,603	\$19,603	\$19,603
Revenue Totals	\$76,371	\$65,682	\$99,115
Expenditure Totals	\$237,395	\$208,889	\$261,679
Revenue Over (Under) Expenditures	(\$161,025)	(\$143,207)	(\$162,564)
Beginning Fund Balance, 7/1	(\$118,836)	(\$31,072)	\$136,145
Net Change	(\$161,025)	(\$143,207)	(\$162,564)
Ending Fund Balance, 12/31	(\$279,860)	(\$174,279)	(\$26,419)

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### Multi-Sports Fund Three Year Comparison as of 12/31/21



	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020
Revenue Totals	\$15,617	\$8,880	\$28,119
Expenditure Totals	\$49,279	\$28,071	\$55,913
Revenue Over (Under) Expenditures	(\$33,662)	(\$19,191)	(\$27,794)
Beginning Fund Balance, 7/1	(\$4,210)	\$8,630	\$16,961
Net Change	(\$33,662)	(\$19,191)	(\$27,794)
Ending Fund Balance, 12/31	(\$37,872)	(\$10,561)	(\$10,833)

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### Planning & Comm. Development Fund Three Year Comparison as of 12/31/21



	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020
Revenue - Operating	\$341,369	\$209,543	\$190,610
Revenue - Transfer In	\$135,966	\$135,966	\$135,966
Revenue Totals	\$477,335	\$345,509	\$326,576
Expenditure Totals	\$584,031	\$565,896	\$412,926
Revenue Over (Under) Expenditures	(\$106,696)	(\$220,387)	(\$86,350)
Beginning Fund Balance, 7/1	\$50,813	\$225,147	\$219,490
Net Change	(\$106,696)	(\$220,387)	(\$86,350)
Ending Fund Balance, 12/31	(\$55,883)	\$4,761	\$133,140

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### Recommended Use of CARES Act: Replenish Funds with Lost Revenue



Funds Recommended to be Replenished with CARES Act Funds	
Recreation	\$ 226,153
Multi-Sports	\$ 65,000
Swimming Pools	\$ 41,170
Ice Breaker	\$ 23,361
Civic Center Events	\$ 520,105
Parking	\$ 265,361
<b>Total CARES Act Use</b>	<b>\$ 1,141,151</b>

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Finance Director Melissa Kinzler provided and discussed 2<sup>nd</sup> Quarter fund balance handouts covering the as of 12/31/2021 and the 4<sup>th</sup> Quarter fund balance as of 6/30/2021.

Deputy Finance Director Kirsten Myre explained that the \$6.6 million revenue over expenditures for FY 2020 was because of the CARES Act money and the settlement of the Calumet protest.

Commissioner Tryon received clarification that the weather and usage of golf courses affects the Golf Courses Fund. He further received clarification that the City is responsible for capital maintenance at the golf courses.

Commissioner McKenney received clarification that the Civic Center Events Fund revenue operating includes events hosted by the City.

Finance Director Kinzler explained that the 2021 and 2022 2<sup>nd</sup> Quarter Fiscal Year General fund balance is a six month period from July 1 to December 31.

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City Manager Doyon requested that the Commission have its recommendations for uses of CARES Act funds to replenish funds with lost revenue, prior to the February 15, 2022 Commission meeting. He added that the funds that lost revenue will more than likely continue to struggle.

Mayor Kelly requested that Finance Director Kinzler provide the math that was used to determine the funds recommended to be replenished with CARES Act funds on the Agenda Report for the February 15, 2022 Commission meeting.

**2. POLICE DEPARTMENT FOLLOW UP ON CRIME TASK FORCE RECOMMENDATIONS.**

City Manager Greg Doyon announced that Police Chief Jeff Newton was unable to present due to personal reasons. Manager Doyon provided and discussed a revised Great Falls Crime Task Force City Manager, Great Falls Police Department (GFPD), Finance Analysis of Task Force Recommendations document that included the following categories:

- A. Recommendations that can be supported with current GFPD Budget
- B. Recommendations that will impact current GFPD Budget
- C. Unfunded recommendations

Manager Doyon requested that the Commission review the revised document, strike out any recommendations that it is not interested in pursuing, and identify the recommendations that it is interested in implementing. He explained that the identified recommendations from the Commission will then be prioritized and City staff will determine how to fund those recommendations. The goal is to categorize the recommendations into one document. The budget, ARPA, CARES Act funds, and possibly a Public Safety Levy would need to be considered with regard to implementing the recommendations. He added that some of the recommendations will never be supported without a Public Safety Levy because of the City's current General Fund.

Mayor Kelly suggested that Commissioner Tryon explain the purpose of each recommendation since he was an Ex-Officio member of the Crime Task Force, and then the Commission could determine if the recommendations that have a minimal cost should be pursued.

Commissioner Tryon suggested recommendations that would require Commission action and recommendations that could be implemented Administratively be added to the revised document.

Commissioner Hinebauch received clarification that currently the City's zoning code does not allow Recreational Marijuana Dispensaries within City limits. He inquired if the City is taking the position of preventing dispensaries from operating within City limits.

Mayor Kelly responded that whether the City could receive Marijuana Tax Revenue from Cascade County versus allowing Recreational Marijuana Dispensaries in City limits are two different conversations and that it is unclear how City zoning could affect the collection of Marijuana Tax Revenue.

Commissioner Wolff suggested that experts in the local criminal justice system select a few



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recommendations from the revised document, that they believe will have the best impact on reducing crime, given the City's current budget and future resources.

She received clarification that implementing some of the recommendations could be managed within the current budget and would not affect staffing costs; however, there could be an impact on staff time.

Mayor Kelly recommended that the Commission review the revised document and determine which recommendations it is interested in pursuing and that will have the most effectiveness, prior to the February 15, 2022 work session. He mentioned that meeting with business leaders, attending the GFPD Citizens Academy and holding Legislative Forums would be an opportunity for the Commission to be more involved with regard to understanding crime trends in the community. Mayor Kelly concluded that if the City is going to invest time and money into these recommendations, there would need to be a form of measured results from the Police Department.

Police Captain John Schaffer responded that his department could provide data to the Commission; however, he requested that the Commission provide guidance with regard to the type of data it would need.

Manager Doyon summarized that the recommendations document will be revised to include Commissioner Tryon's suggestions, adding recommendations that would require Commission action and recommendations that could be implemented Administratively, and will be provided to the Commission prior to the February 15, 2022 work session.

**DISCUSSION OF POTENTIAL UPCOMING WORK SESSION TOPICS**

City Manager Greg Doyon reported that the February 15, 2022 work session includes a Quarterly Downtown TIF update, as well as ARPA and Crime Task Force follow up. An update about National Primary Drinking Water Regulations will be a topic for the March 1, 2022 work session. A date, time, and format will need to be determined for the Commission Retreat. ARPA applications will be updated, provided to the Commission and released if there are no additional changes.

**ADJOURN**

There being no further discussion, Mayor Kelly adjourned the informal work session of February 1, 2022 at 6:45 p.m.