Quarterly Budget Review

- General Fund and Funds Needing Attention
- 4th Quarter Fiscal Year 2025 – 6/30/2025
- 1st Quarter Fiscal Year 2026 – 9/30/2025

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General Fund

- Revenue and Expense Budget to Actual
- Cash Flow
- Fund Balance Comparison

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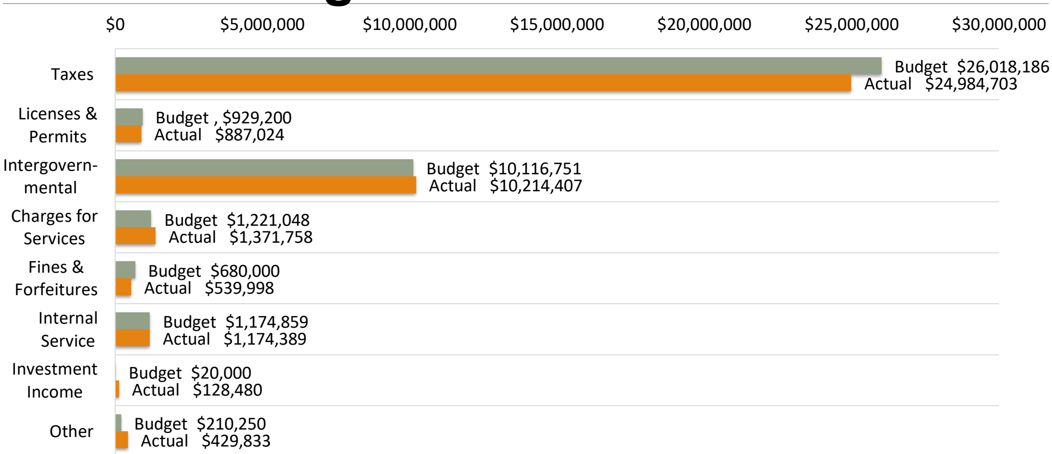
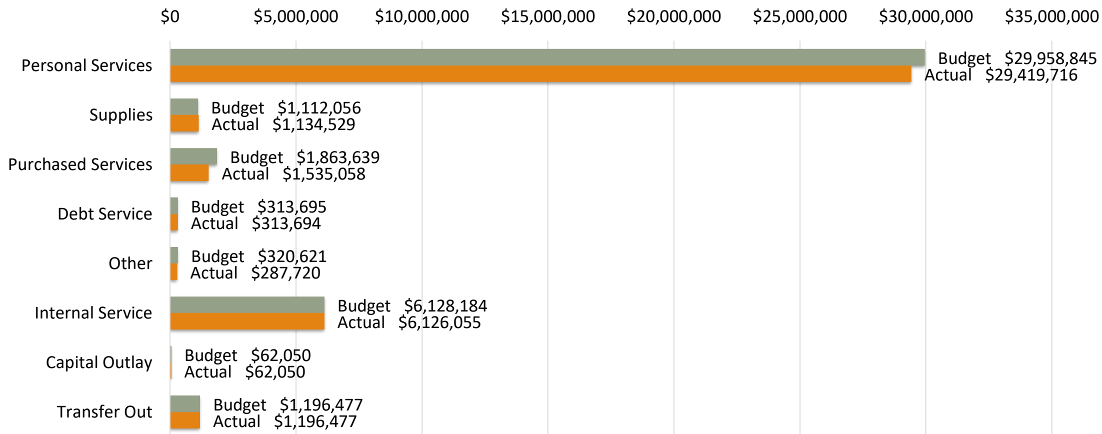
FY2025 General Fund Budget to Actual

	FY2025 Amended Budget		FY2025 Actual	
Revenue Totals	$40,397,158		$39,757,455	
Expense Totals	$40,955,567		$40,075,298	
Revenue Over (Under) Expenditures	($558,409)		($317,843)	
Beginning Fund Balance, 7/1	$11,000,824		$11,000,824	
Net Change	($558,409)		($317,843)	
Ending Fund Balance, 6/30	$10,442,415		$10,682,981	
Total Fund Balance	$10,442,415	25.43%	$10,682,981	26.65%
22% Target Fund Balance	$9,010,225			

General Fund Revenue FY 2025 Budget to Actual



General Fund Expense
FY 2025 Budget to Actual



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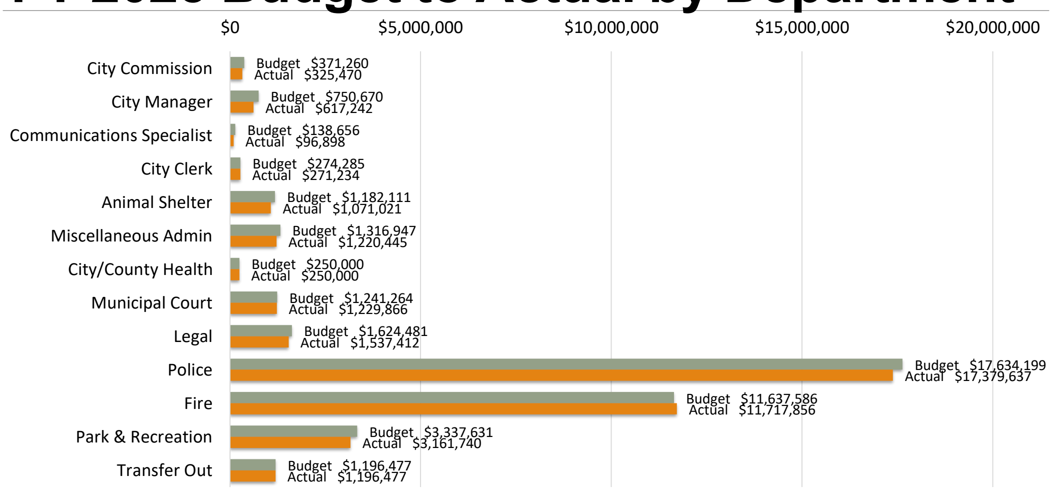
General Fund Expense
FY 2025 Budget to Actual by Department



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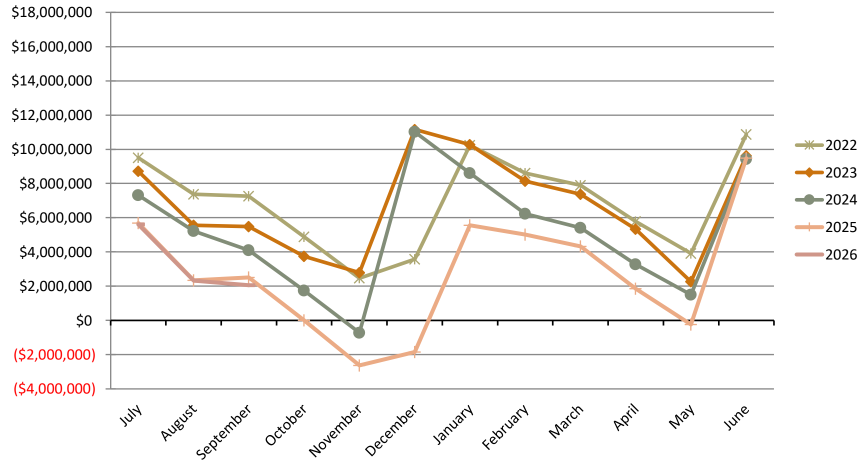
General Fund Monthly Cash Flow by Fiscal Year



General Fund 4th Quarter Three Year Comparison

	As of 6/30/xxxx		
	Fiscal Year 2025	Fiscal Year 2024	Fiscal Year 2023
Revenue Totals	$39,757,455	$38,622,532	$36,143,514
Expense Totals	$40,075,298	$38,301,096	$37,205,207
Revenue Over (Under) Expenditures	($317,843)	$321,436	($1,061,693)
Beginning Fund Balance, 7/1	$11,000,824	$10,679,388	$11,741,081
Net Change	($317,843)	$321,436	($1,061,693)
Ending Fund Balance, 6/30	$10,682,981	$11,000,824	$10,679,388
22% Target Fund Balance	$9,010,225		

General Fund
1st Quarter Three Year Comparison

	As of 9/30/xxxx		
	Fiscal Year 2026	Fiscal Year 2025	Fiscal Year 2024
Revenue Totals	$3,591,028	$3,681,121	$4,275,752
Expense Totals	$11,828,697	$11,541,130	$10,849,953
Revenue Over (Under) Expenditures	($8,237,669)	($7,860,009)	($6,574,201)
Beginning Fund Balance, 7/1	$10,682,981	$11,000,824	$10,679,388
Net Change	($8,237,669)	($7,860,009)	($6,574,201)
Ending Fund Balance, 9/30	$2,445,312	$3,140,815	$4,105,187
22% Target Fund Balance	$9,465,768		

Highlighted Funds Needing Attention

- Natural Resources
- Swimming Pools
- Scheels Aim High Big Sky
- Multi-Sports
- Civic Center Events
- Parking

Funds Needing Attention

- Most have had long on-going challenges and have been struggling for at least 5 years or more.
- Each fund has different challenges.
- What General Fund support should be given?
  - Philosophical question
  - What % of cost recovery should occur?
- Should services be changed /discontinued?
- Most funds are not sustainable with current and future revenue projections.
- A Facilities Utilization and Feasibility Study professional service agreement for the Civic Center facilities and Zellerbach Building was approved September 2, 2025 with TheatreDNA.
- A Comprehensive Fee Study, Cost Allocation Plan, and Park & Recreation Operational Efficiency Review professional service agreement was approved October 7, 2025 with Matrix Consulting Group.

Natural Resources Fund
4th Quarter Three Year Comparison

	As of 6/30/xxxx		
	Fiscal Year 2025	Fiscal Year 2024	Fiscal Year 2023
Revenue - Operating	$535,181	$508,120	$485,585
Revenue - Transfer In (General Fund)	$256,277	$256,277	$256,277
Revenue Totals	$791,458	$764,397	$741,862
Expenditure Totals	$838,371	$896,187	$741,412
Revenue Over (Under) Expenditures	($46,913)	($131,790)	$450
Beginning Fund Balance, 7/1	$201,411	$333,201	$332,751
Net Change	($46,913)	($131,790)	$450
Ending Fund Balance, 6/30	$154,498	$201,411	$333,202
Cash Balance as of 6/30/2025	$140,603		

Natural Resources Fund
1st Quarter Four Year Comparison

	As of 9/30/xxxx			
	Fiscal Year 2026	Fiscal Year 2025	Fiscal Year 2024	Fiscal Year 2023
Revenue - Operating	$5,842	$3,172	$3,967	$4,042
Revenue - Transfer In (General Fund)	$64,069	$64,069	$64,069	$64,069
Revenue Totals	$69,911	$67,241	$68,037	$68,111
Expenditure Totals	$199,031	$258,389	$208,479	$182,573
Revenue Over (Under) Expenditures	($129,120)	($191,148)	($140,442)	($114,461)
Beginning Fund Balance, 7/1	$154,498	$201,411	$333,201	$332,751
Net Change	($129,120)	($191,148)	($140,442)	($114,461)
Ending Fund Balance, 6/30	$25,378	$10,263	$192,758	$218,290
Cash Balance as of 9/30/2025	$24,345			

Swimming Pools Fund
4th Quarter Three Year Comparison

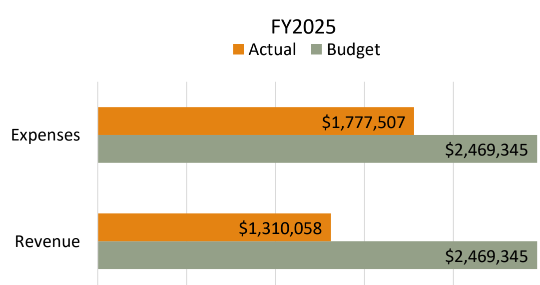
	As of 6/30/xxxx		
	Fiscal Year 2025	Fiscal Year 2024	Fiscal Year 2023
Revenue - Operating	$361,130	$474,723	$443,667
Revenue - Transfer In (General Fund)	$128,861	$267,861	$267,861
Revenue Totals	$489,991	$742,584	$711,528
Expenditure Totals	$751,869	$894,486	$653,410
Revenue Over (Under) Expenditures	($261,878)	($151,903)	$58,118
Beginning Fund Balance, 7/1	$378,986	$530,889	$472,771
Net Change	($261,878)	($151,903)	$58,118
Ending Fund Balance, 6/30	$117,108	$378,986	$530,889
Cash Balance as of 6/30/2025	$161,193		

Swimming Pools Fund
1st Quarter Three Year Comparison

	As of 9/30/xxxx		
	Fiscal Year 2026	Fiscal Year 2025	Fiscal Year 2024
Revenue - Operating	$188,829	$240,428	$290,310
Revenue - Transfer In (General Fund)	$52,215	$32,215	$66,965
Revenue Totals	$241,044	$272,644	$357,276
Expenditure Totals	$367,887	$449,254	$409,219
Revenue Over (Under) Expenditures	($126,843)	($176,610)	($51,943)
Beginning Fund Balance, 7/1	$117,108	$378,986	$530,889
Net Change	($126,843)	($176,610)	($51,943)
Ending Fund Balance, 9/30	($9,735)	$202,376	$478,946
Cash Balance as of 9/30/2025	$13,036		

Scheels Aim High Big Sky Fund
FY 2025 Budget to Actual

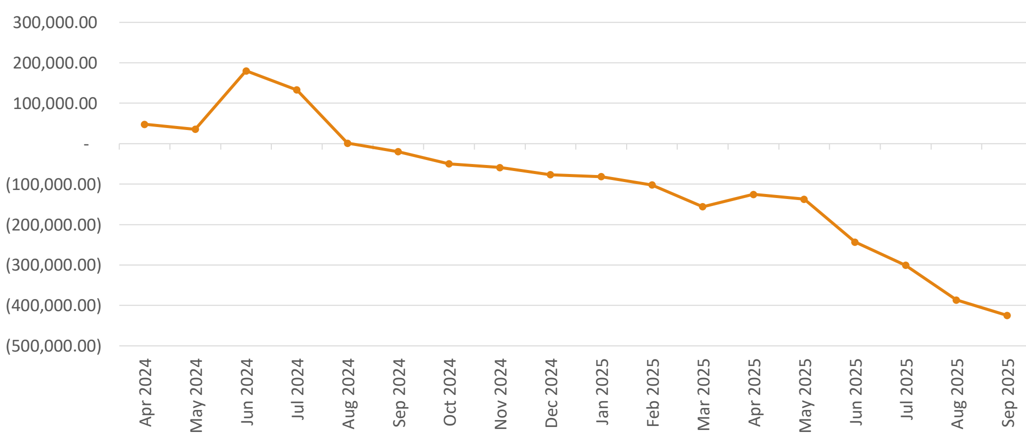
	Fiscal Year 2025	
	Adopted Budget	Actual
Revenue - Operating	$2,168,938	$1,009,650
Revenue - Transfer In	$300,407	$300,407
Revenue Totals	$2,469,345	$1,310,058
Expenditure Totals	$2,469,345	$1,777,507
Revenue Over (Under) Expenditures	$0	($467,450)
Beginning Fund Balance, 7/1	$169,995	$169,995
Net Change	$0	($467,450)
Ending Fund Balance, 6/30	$169,995	($297,455)
Cash Balance as of 6/30/2025		($219,856)



Scheels Aim High Big Sky Fund 1st Quarter Two Year Comparison

	As of 9/30/xxxx	
	Fiscal Year 2026	Fiscal Year 2025
Revenue - Operating	$209,345	$241,551
Revenue - Transfer In	$100,102	$75,102
Revenue Totals	$309,447	$316,653
Expenditure Totals	$493,837	$511,221
Revenue Over (Under) Expenditures	($184,390)	($194,568)
Beginning Fund Balance, 7/1	($297,455)	$169,995
Net Change	($184,390)	($194,568)
Ending Fund Balance, 9/30	($481,845)	($24,573)
Cash Balance as of 9/30/2025	($413,560)	

Scheels Aim High Big Sky Fund Monthly Cash Flow



Multi-Sports Fund
4th Quarter Three Year Comparison

	As of 6/30/xxxx		
	Fiscal Year 2025	Fiscal Year 2024	Fiscal Year 2023
Revenue - Operating	$74,473	$82,132	$66,582
Revenue - Transfer In (CARES)	$0	$0	$34,500
Revenue Totals	$74,473	$82,132	$101,082
Expenditure Totals	$117,557	$119,349	$103,625
Revenue Over (Under) Expenditures	($43,084)	($37,217)	($2,543)
Beginning Fund Balance, 7/1	($8,674)	$28,543	$31,087
Net Change	($43,084)	($37,217)	($2,543)
Ending Fund Balance, 6/30	($51,759)	($8,674)	$28,543
Cash Balance as of 6/30/2025	($44,157)		

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Multi-Sports Fund
1st Quarter Three Year Comparison

	As of 9/30/xxxx		
	Fiscal Year 2026	Fiscal Year 2025	Fiscal Year 2024
Revenue - Operating	$16,492	$10,186	$18,316
Revenue Totals	$16,492	$10,186	$18,316
Expenditure Totals	$29,298	$29,901	$33,449
Revenue Over (Under) Expenditures	($12,806)	($19,715)	($15,133)
Beginning Fund Balance, 7/1	($51,759)	($8,674)	$28,543
Net Change	($12,806)	($19,715)	($15,133)
Ending Fund Balance, 9/30	($64,565)	($28,389)	$13,409
Cash Balance as of 9/30/2025	($61,002)		

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Civic Center Events Fund
4th Quarter Three Year Comparison

	As of 6/30/xxxx		
	Fiscal Year 2025	Fiscal Year 2024	Fiscal Year 2023
Revenue - Operating	$376,793	$352,412	$219,755
Revenue - Transfer In (CARES)	$0	$0	$0
Revenue - Transfer In (General Fund)	$134,000	$0	$265,913
Revenue Totals	$510,793	$352,412	$485,668
Expenditure Totals	$616,857	$612,178	$556,088
Revenue Over (Under) Expenditures	($106,064)	($259,766)	($70,420)
Beginning Fund Balance, 7/1	$70,084	$329,850	$400,270
Net Change	($106,064)	($259,766)	($70,420)
Ending Fund Balance, 6/30	($35,981)	$70,084	$329,850
Cash Balance as of 6/30/2025	$133,809		
Suspense Account Liability	$115,067		

Civic Center Events Fund
1st Quarter Three Year Comparison

	As of 9/30/xxxx		
	Fiscal Year 2026	Fiscal Year 2025	Fiscal Year 2024
Revenue - Operating	$13,161	$25,565	$29,652
Revenue - Transfer In (General Fund)	$58,500	$33,500	$0
Revenue Totals	$71,661	$59,065	$29,652
Expenditure Totals	$147,999	$148,874	$150,747
Revenue Over (Under) Expenditures	($76,338)	($89,809)	($121,096)
Beginning Fund Balance, 7/1	($35,981)	$70,084	$329,850
Net Change	($76,338)	($89,809)	($121,096)
Ending Fund Balance, 9/30	($112,318)	($19,726)	$208,754
Cash Balance as of 9/30/2025	$214,330		
Suspense Account Liability	$265,962		

Parking Fund
4th Quarter Three Year Comparison

	As of 6/30/xxxx		
	Fiscal Year 2025	Fiscal Year 2024	Fiscal Year 2023
Revenue - Operating	$608,633	$634,973	$675,875
Revenue - Transfer In (ARPA)	$0	$0	$52,876
Revenue Totals	$608,633	$634,973	$728,751
Expenditure Totals	$828,994	$662,663	$660,215
Revenue Over (Under) Expenditures	($220,361)	($27,689)	$68,536
Beginning Fund Balance, 7/1	$143,760	$171,449	$102,913
Net Change	($220,361)	($27,689)	$68,536
Ending Fund Balance, 6/30	($76,601)	$143,760	$171,449
Cash Balance as of 6/30/2025	$41,382		

Parking Fund
1st Quarter Three Year Comparison

	As of 9/30/xxxx		
	Fiscal Year 2026	Fiscal Year 2025	Fiscal Year 2024
Revenue - Operating	$154,653	$160,805	$169,895
Revenue Totals	$154,653	$160,805	$169,895
Expenditure Totals	$149,578	$216,152	$153,106
Revenue Over (Under) Expenditures	$5,075	($55,347)	$16,789
Beginning Fund Balance, 7/1	($76,601)	$143,760	$171,449
Net Change	$5,075	($55,347)	$16,789
Ending Fund Balance, 9/30	($71,527)	$88,413	$188,238
Cash Balance as of 9/30/2025	$9,476		