



Fiscal Year 2022 Adopted Budget

City of Great Falls, Montana



City of Great Falls Adopted Budget Fiscal Year 2022

July 1, 2021 through June 30, 2022



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Great Falls
Montana**

For the Fiscal Year Beginning

July 01, 2020

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Great Falls, Montana, for its Annual Budget for the fiscal year beginning July 01, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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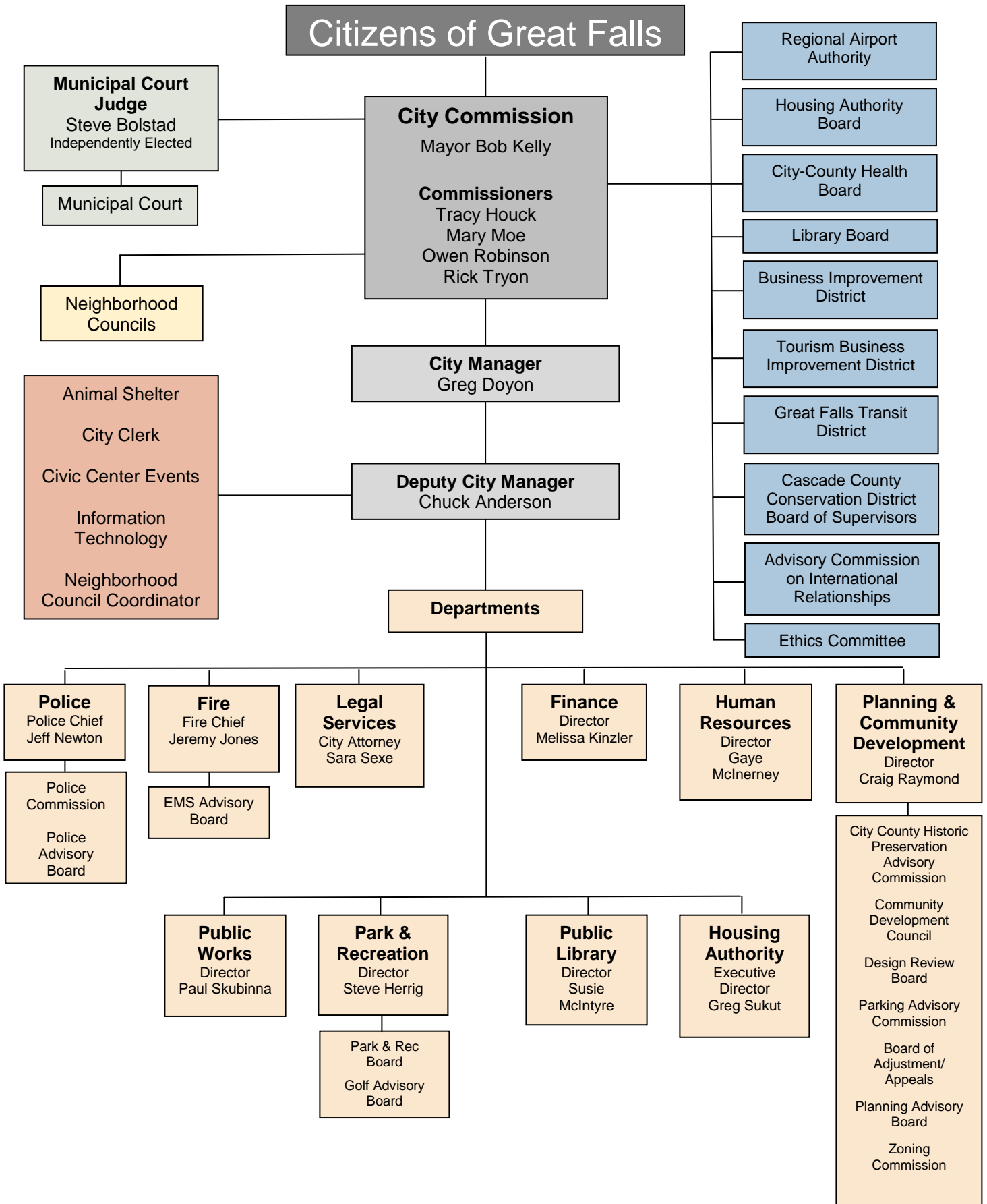
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City of Great Falls
Adopted Budget
Fiscal Year 2022

Introduction & Policies



Bob Kelly, Mayor



Greg Doyon, City Manager



City Commissioners



Tracy Houck



Mary Moe



Owen Robinson



Rick Tryon

Elected Positions

Bob Kelly	Mayor	870-0212
Tracy Houck	Commissioner	781-8958
Mary Moe	Commissioner	868-9427
Owen Robinson	Commissioner	868-9800
Rick Tryon	Commissioner	788-8904
Steve Bolstad	Municipal Judge	771-1380

Appointed Positions

Greg Doyon	City Manager	455-8450
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Department Positions

Chuck Anderson	Deputy City Manager	455-8450
Lisa Kunz	City Clerk	455-8451
Lanni Klasner	Communication Specialist	455-8496
Owen Grubenhoff	Civic Center Events Supervisor	455-8510
Jon Legan	Information Technology Operations Manager	455-8483
Gaye McInerney	Human Resources Director	455-8447
Craig Raymond	Planning and CD Director	455-8530
Bruce Haman	Building Official	455-8404
Tom Micuda	Deputy Planning and CD Director	455-8432
Greg Sukut	Housing Authority Executive Director	453-4311
Melissa Kinzler	Finance Director	455-8476
Jeremy Jones	Fire Chief	791-8968
Bob Shupe	Assistant Fire Chief	791-8965
Sara Sexe	City Attorney	455-8442
Neil Anthon	Chief Prosecutor	455-8449
Steve Herrig	Park & Recreation Director	791-8980
Patty Rearden	Deputy Park & Recreation Director	791-8981
Lonnie Dalke	Parks Supervisor	791-8982
Todd Seymanski	City Forester	791-8983
Jeff Newton	Chief of Police	455-8410
Susie McIntyre	Library Director	453-9706
Mike Judge	Public Works/Utility Systems Supervisor	727-8390
Jesse Patton	Public Works/ Interim City Engineer	455-8124
Jason Fladland	Public Works/ Water Plant Supervisor	455-8587
Paul Skubinna	Public Works Director	455-8136

All phone numbers listed above are preceded by the area code 406.

Bolded positions denote Elected Officials and Department Heads.



July 20, 2021

City Manager's Budget Message

Honorable Mayor and City Commission:

It is my pleasure to present the Fiscal Year 2022 City of Great Falls Annual Budget.

Every taxpayer in the City of Great Falls was impacted in some way by COVID-19 over the past two years. Both the FY 2021 and 2022 budgets were dramatically altered to counter the negative economic impact of the virus by holding the line on expenses. My hope was to prevent additional economic hardship on taxpayers during this incredibly disruptive time in our country.

Over the past two years, almost all operations were adjusted in some way to ensure that city services would continue. I am proud of all the city employees who reflected true flexibility and resilience in order to respond to emergency calls, supply water, treat sewage, pick up the trash, process bills, administer permits, and accomplish all other services with minimal public interruption.

The goal of the FY 2022 budget transmittal was the same – minimize taxpayer impact to assist with economic recovery and maintain a static level of city services. The City's budget process is essentially a "baseline budget" method where prior year expenses are the starting point of identifying budget needs across the City. This process begins after the City Commission sets priorities for the community in January. The city manager utilizes these priorities to develop a proposed budget. Once the proposed budget is transmitted, it is the City Commission's responsibility to accept, reject or amend. This fiscal year there were no changes between the proposed and adopted budget. Both the city manager and the Commission agreed to an economic recovery modeled budget for the past two years.

For the second budget year in a row, the proposed budget does not contain any property tax increases, fee adjustments, or assessments increases. The City of Great Falls was able to do this because of its strong financial position. A significant amount of undesignated fund balance, which is available to be used in emergencies, was used to offset revenues otherwise generated by raising taxes over the past two years. Tapping this funding for two years consecutively will not allow the City Commission to exercise this option a third time.

As a whole, the City's financial condition is stable and its financial position continues to be moderately healthy. The projected ending unrestricted fund balance for FY 2022 is 20.3% in the General Fund, despite the use of \$736,648 to balance the FY 2022 budget. A strong fund balance is critical for two reasons. First, the city needs to meet its financial policy minimum for cash flow needs, and secondly, the City needs to maintain its quality, low risk credit rating of Aa3.

Due to the nature of this year’s budget, the city manager’s internal budget process was streamlined. Typically, departments are asked to outline essential operational and capital needs to be considered as budget revenues allow. This year, departments requested additional budget items, but very little was recommended for funding. Included in the FY22 budget is a municipal election (\$90,000), an added HR Generalist position (\$120,000), a market compensation survey (\$60,000), a Grants and Contract Administrator (\$92,000), and four new positions for Public Works, Engineering (\$345,000). The Engineering positions will be paid for by the utility funds in order to execute capital projects more timely. Any further funding adjustments will not be considered until January 2022, half way through the upcoming fiscal year.

The adopted Park Maintenance District #1 continues to help address deferred capital projects in Parks and Recreation. The district allows the City to assess up to \$1.5 million for improvements annually. In FY 2021, the City received a federal grant to build a new aquatics and recreation facility. The match requirement for the grant will be paid for from the Park Maintenance District. With the remaining annual assessments after debt service is paid, the following projects are budgeted for this year:

- Carter Park Pavilion Roof
- Irrigation Upgrades in Various Parks
- Warden Park Disc Golf Tee Boxes
- Gibson Park Surface for Outdoor Fitness Equipment
- Forestry staff and equipment
- Rivers Edge Trail Matching Funds
- Turf Maintenance & Labor
- Tree Replacement
- Sports Courts (basketball/tennis/pickle ball)

FY 2022 Budget Highlights

Property Tax Detail

<i>Property Tax</i>	<i>Proposed Increase %</i>	<i>Impact on Property Value of \$100,000</i>	<i>FY21 (Prior Year) Increase per \$100,000</i>
Permissive Medical Levy	0.00%	\$ 0.00	\$ 0.00
Inflationary Factor	0.00%	\$ 0.00	\$ 0.00

Operations

The City’s overall budget decreased by 6.26% from the FY 2021 Amended Budget. The reduction is largely due to the timing of major Public Works projects. General Fund revenues (primarily dollars raised from property taxes) were up slightly by 1.89%. Tax increases include newly taxable property only (reflects new property growth over prior year), which has an annual 19-year average of approximately \$400,000. The final amount of newly taxable property will not be known until the City receives its Certified Taxable Values from the Montana Department of Revenue in August 2021. Again, the City Manager recommends not utilizing the inflationary factor or increasing the permissive medical levy in the proposed FY 2022 budget. This will be the last year that the City can afford to not increase property taxes, and increases will be considered in FY 2023.

The overall budget could best be described as a “status quo” budget, based on expenditures from last year’s adopted budget. Only previously committed increases, non-City utility increases, or insurance adjustments were allowed to be increased. New funding requests from city departments were considered and few were funded.

The City has 59 different funds. Annually, the City Manager and Finance Director classify each fund as “stable”, “requires monitoring”, or “at-risk”. Each of these funds has a specific purpose, revenue source, and provides funding for various city operations. In FY 2022 there are 48 out of 59 funds that are considered stable. There are four that are in the “requires monitoring” category and there are seven that are in the “at-risk” category. Below is the summary of the funds that we will need to work on rehabilitating in FY22 due to the impact of COVID-19:

- At-Risk
 - Planning & CD
 - Golf Course
 - Swimming Pools
 - Recreation
 - Multi-Sports
 - Parking
 - Civic Center Events

The FY 2022 budget provides funding across the organization for ongoing operations including equipment replacement, training, and supplies. By the end of FY 2021, the City negotiated eleven (11) new two-year collective bargaining agreements for all groups. All employees moved to a new health insurance contribution rate (85%/15%) cost sharing method. The City also shifted to a self-insured medical plan to save money. The plan shift and increased employee contribution represented a decrease in health insurance expenses for the City of \$576,284. The City also has decreased workers compensation rates for FY 2022, which is a savings of \$405,112 City-wide.

Personnel

The FY 2022 budget includes 6.00 new full time equivalents, or FTEs. The Finance Department added a Grants and Contract Administrator to work through current and future grants coming in to the City. Human Resources added one HR Generalist to their team. The largest FTE additions were in Public Works, Engineering. The Department added four new positions that will be paid with internal service charges from the utility funds.

Capital Maintenance, Equipment Replacement, and Facilities

The adopted budget includes funding for current and future capital needs. Certain capital items receive funding with a direct allocation; some require funding over time (capital reserve fund). Certain capital items, due to their cost, require funding through a loan or bond.

FY 2022 budget includes the following capital items:

- Central Garage Vehicle & Equipment: \$1,062,516
- Various Park Maintenance District Projects: \$535,000

- Various Public Works Projects for Water, Sewer, Storm Drain, and Street including:
 - Water and Sewer WTP Sludge Processor: \$6,500,000 combined
 - Water main replacements: \$2,900,000
 - Misc. Sewer Rehabilitation: \$1,000,000
 - Valeria Way, Phase 2: \$900,000
 - Street Overlays & Reconstruction: \$2,405,000

Water, Sewer, Storm Drain, and Sanitation Utilities

The FY 2022 budget recommends no increases for water, sewer, storm drain, or sanitation rates to help the community recover from the economic impacts of COVID-19. Rates are established by determining the cost for operating the utility, addressing ongoing system maintenance needs, and capital projects. Capital projects are paid either by direct cash payment or debt financing. The utilities will still be able to complete capital projects in FY 2022 without rate increases, but timing of some capital projects will need to be adjusted.

A major external driver for utility rates is the regulatory environment in the state. When rate setting occurs for utilities in the fall of each year, there is much discussion regarding the maintenance of these systems in order to meet the operational requirements of the Environmental Protection Agency/Montana Department of Environmental Quality.

Street, Boulevard, and Lighting Special Assessments

The budget does not recommend increases for the various city assessments. This means no increases for street maintenance, boulevard districts, and the park maintenance district. The City’s lighting districts assessment will *decrease* by an aggregate 1%.

Debt Service

The City of Great Falls has a high debt capacity, but very low debt. In FY 2016, the City retired the Swimming Pool General Obligation debt service (Mitchell Pool and neighborhood pool repairs). The remaining General Obligation debt service is in the chart below:

<i>Original Issuance Information</i>	<i>Issuance Date</i>	<i>Interest Rate</i>	<i>Maturity Date</i>	<i>Bonds/Loans Issued</i>	<i>Balance, 6/30/2022</i>
Soccer Park Bonds, Series 2014A	04/03/2014	2.0 - 2.5%	07/01/2024	\$1,480,000	\$315,000
Series 2014B, Limited Tax	04/02/2014	1.0–3.6%	04/01/2022	\$1,065,000	\$0.00
Fire Trucks Intercap	12/11/2015	Variable	02/15/2026	\$820,000	\$296,461
Public Safety Radios Lease-Purchase*	03/27/2020	2.87%	03/01/2030	\$1,992,461	\$1,634,496

*This debt is not included in the City’s non-voted general obligation debt limit

Future Challenges and Opportunities

Management outlined for the City Commission several challenges on the horizon for Great Falls' local government. These areas include:

- Police Operations and Violent Crime Reduction
- Civic Center Façade Repair
- Employee total compensation, including health insurance costs
- Prioritizing and Expending America Recovery Plan Act and CARES Act Funding with US Treasury Guidelines

The City received Federal COVID relief money under the CARES Act and the American Recovery Play Act (ARPA). There is \$4.6 million of CARES Act money reserved in the General Fund. This is not included in the 20.3% projected ending fund balance. The total General Fund balance is projected to be 33.3%. The remainder of the CARES Act and ARPA money has been placed in a separate fund – the COVID Recovery Fund. Ultimately, the City Commission will prioritize and determine how to best utilize the funding for the community.

In Closing

The City Manager's budget presentation to the City Commission will be available for viewing on the City's web site at <https://greatfallsmt.net>.

Numerous supplemental budget documents are available for viewing on the City's web site at <https://greatfallsmt.net/finance/2022-proposed-budget>. The City also has an online budget tool through Balancing Act that can be accessed from the City's finance webpage.

Despite the ongoing challenges described in this year's budget, the City of Great Falls' financial position is sound thanks to a dedicated City Commission and department head team. I want to thank the department heads for their focus and diligence in preparing the budget. I especially want to thank Deputy City Manager Chuck Anderson, Finance Director Melissa Kinzler, and Deputy Finance Director Kirsten Myre for their assistance.

Respectfully submitted,



Gregory T. Doyon
City Manager

**RESOLUTION NO. 10411
ANNUAL BUDGET RESOLUTION
A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL
APPROPRIATIONS FOR THE FISCAL YEAR
BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022**

WHEREAS, Montana Code Annotated (MCA), 7-6-4024, requires that the budget be approved and adopted by resolution by the later of the first Thursday after the first Tuesday in September or within 30 calendar days of receiving certified taxable values from the Department of Revenue, and

WHEREAS, the notice of hearing on preliminary budget was published in accordance with Section 7-1-4127, MCA, as required by Section 7-6-4021, MCA, and

WHEREAS, the hearing on preliminary budget from property taxes was held in accordance with Section 7-1-4131, MCA, and Section 7-6-4024, MCA, and,

WHEREAS, the Official City Code of the City of Great Falls, Title 2, Chapter 3, Section 2.3.040 states the Municipal Court Clerk salary set by Commission resolution, and,

WHEREAS, the Government Finance Officers Association recommends an unreserved fund balance in the General Fund of “no less than two months of regular general operating revenues or regular general fund operating expenditures”,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF GREAT FALLS, MONTANA:

Section 1. - Legal Spending Limits

The legal spending limits of the City of Great Falls are established at the fund level. Appendix A establishes each fund’s level. (7-6-4030, MCA)

Section 2. - Implementation Authority

- 2.1 The City Manager is hereby delegated appropriation authority for the expenditure of funds from any or all of the following:
 - a. debt service funds for obligations related to debt approved by the governing body;
 - b. trust funds for obligations authorized by trust covenants;
 - c. any fund for federal, state, local or private grants and shared revenue accepted and approved by the governing body;
 - d. any fund for special assessments approved by the governing body;
 - e. the proceeds from the sale of land;
 - f. any fund for gifts or donations; and,
 - g. money borrowed during the fiscal year. (7-6-4006, MCA)

- 2.2 The City Manager is hereby delegated authority to adjust appropriations funded by fees throughout the fiscal year in any or all of the following:
- a. proprietary fund appropriations (enterprise and internal service funds);
 - b. general fund for fee supported services;
 - c. information technology fund for fee supported mapping services;
 - d. natural resources fund for fee supported forestry services; and,
 - e. permits fund. (7-6-4012, MCA)
- 2.3 The authority to make transfers of appropriations between funds is retained by the City Commission.
- 2.4 The City Manager is hereby delegated the authority to make transfers or revisions within appropriations of any fund.
- 2.5 The City Manager may delegate to his department directors the authority to make transfers or revisions within or among appropriations of specific operations within a fund, limited to the division level of accountability.
- 2.6 Joint operating agreements approved by the governing body; insurance recoveries or dividends; hazardous material recoveries, and refunds or reimbursements of expenditures shall automatically amend the annual appropriations or reduce recorded expenditures whichever is correct in accordance with Generally Accepted Accounting Principles (GAAP).

Section 3. - Appropriation Carryovers

Generally Accepted Accounting Principles (GAAP) require expenditures to be recognized in the fiscal year in which the goods or services are received.

- 3.1 Previous fiscal year appropriations for incomplete improvements in progress of construction, or segments thereof, are hereby declared authorized appropriations in addition to the appropriations set out in Appendix A., provided they meet the following criteria:
- a. related financing was provided in the prior fiscal year;
 - b. the appropriations were not obligated by year end;
 - c. the purpose was not included, or rejected, in current budget financing or appropriations; and,
 - d. the City Manager determines the appropriation is still needed.
- 3.2 Outstanding purchase orders and other obligations, representing a City obligation to pay the claim after receipt of the goods or services, are recognized as "claims incurred". They are hereby declared authorized "carryover" appropriations in addition to the appropriations set out in Appendix A., provided they meet the following criteria:
- a. related financing was provided in the prior fiscal year;
 - b. the appropriations were not otherwise obligated by year end;
 - c. the purpose was not included, or rejected, in current budget financing or appropriations; and,
 - d. the City Manager determines the appropriation is still needed.

Section 4. - Appropriated Reserves

Reserves which have been established for specific purposes, such as Equipment Revolving Scheduled (ERS) reserves, are hereby declared to be appropriations available for expenditure according to the reserve purpose. They shall be acknowledged as current appropriations upon the determination by the City Manager that they are currently needed to serve their intended purpose. Unexpended reserves shall be carried forward to meet future needs in accordance with their purpose.

Section 5. Contingency Account

- 5.1 Contingency account appropriations are provided by the City Commission as flexible appropriations. They are intended to provide the City Manager with an effective management tool for adjusting to changing circumstances throughout the budgetary year.
- 5.2 The City Manager is delegated the authority to transfer part or all of any contingency appropriation and related financing. Use of contingency appropriations is restricted to transfers of that appropriation authority to specific operating budgets. Proper classification of expenditures to specific operations is required. Accordingly, charging of expenditures directly to Contingency accounts is prohibited.
- 5.3 The Contingency appropriation is a two part authorization, determined on whether cash funding has been allocated in the General Fund during budget development:
 - a. General Fund financed; and,
 - b. Unfunded - a specific fund cash balance, additional revenue, or other funding source must be identified before the "unfunded" contingency appropriation may be used.

Section 6. - Classification and Pay Plan

- 6.1 The objective of the City's Classification and Pay Plan is to enable the City to retain, and when necessary, recruit competent employees. Therefore, the Plan must be a dynamic tool which is continuously updated.
- 6.2 The City Manager is authorized to administratively change the Classification and Pay Plan. Annual pay surveys, continual or periodic review of positions with changed duties or responsibilities, and additions to the classification plan of changed and new classes of work will assure that the Classification and Pay Plan remains current and equitably meets the needs of the City and its employees.

Section 7. - Budgetary Authority

References to statutes, or to consistency with statutory authority, are for information purposes only. Nothing in this resolution shall be considered to mitigate or compromise the City's self-governing authority.

Section 8. - Accounting Structure

Staff is hereby directed to establish and maintain City accounting structure in accordance with Generally Accepted Accounting Principles (GAAP). Statutes, ordinances, resolutions or other authoritative sources shall be implemented according to their intent and GAAP. Staff shall provide for conformance with the Commission's limits for financing and appropriation under authorized budgets whenever making proper modifications to accounting structure.

Section 9. – Municipal Court Clerk Salary

The City Manager is authorized to administratively set the salary of the Municipal Court Clerk using the following salary range:

Municipal Court Clerk	\$42,692 to \$64,038
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Section 10. – Fund Balance

As permitted by Mont. Code Ann. § 7-6-4034, the General Fund unreserved fund balance shall be considered adequate at 22% of annual appropriations. All other tax levy supported funds shall be considered adequate at 17% of annual appropriations. An unreserved fund balance for other operating funds of the City shall be considered adequate at a range of 8% to 17% of annual appropriations for seasonal operations, and 8% to 17% of annual appropriations for all other operating funds.

Such unreserved fund balances shall be used to meet extended revenue cycles, meet short term economic difficulties, respond to unique opportunities, provide for one-time expenditures, and respond to emergency and disaster situations. The balances should not be available to meet recurring operating expenses.

Annual Budget Resolution: Appendix A

City of Great Falls, Montana

Funds	+ Working Capital Sources				- Working Capital Uses			Ending Balance	Reserved Balance	Available Balance
	Beginning Balance	Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses			
General	12,528,137	34,699,938	0	34,699,938	33,777,408	1,659,178	35,436,586	11,791,489	4,584,830	7,206,659
Special Revenue Funds										
Covid Recovery Fund	15,286,428	9,736,368	0	9,736,368	0	0	0	25,022,796	0	25,022,796
Park & Rec Special Revenue	902,840	77,900	0	77,900	28,319	0	28,319	952,421	405,777	546,644
Parkland Trust	134,293	0	0	0	0	0	0	134,293	134,293	0
Library	568,976	1,135,824	350,000	1,485,824	1,718,249	0	1,718,249	336,551	0	336,551
Library Foundation	338,947	240,356	0	240,356	239,256	0	239,256	340,047	340,047	0
Planning & Comm Dev	123,129	1,128,840	271,932	1,400,772	1,472,213	0	1,472,213	51,688	0	51,688
Central MT Ag Tech TID	1,194,292	371,517	0	371,517	122,344	0	122,344	1,443,465	1,443,465	0
Airport TID	185,395	98,023	0	98,023	7,918	0	7,918	275,500	275,500	0
Downtown TID	2,398,286	0	0	0	0	0	0	2,398,286	2,398,286	0
East Industrial Ag Tech TID	122,513	514,000	0	514,000	475,794	0	475,794	160,719	160,719	0
Economic Revolving	20,411	0	0	0	0	0	0	20,411	20,411	0
Permits	487,143	980,721	0	980,721	1,375,561	0	1,375,561	92,303	0	92,303
Natural Resources	379,531	448,617	256,277	704,894	842,348	0	842,348	242,077	31,886	210,191
Portage Meadows	82,550	65,252	0	65,252	67,073	0	67,073	80,729	0	80,729
Park Maintenance District	2,487,466	1,500,000	0	1,500,000	2,232,796	0	2,232,796	1,754,670	0	1,754,670
Street District	2,358,494	6,194,575	0	6,194,575	7,420,447	50,000	7,470,447	1,082,622	0	1,082,622
Support & Innovation	96,658	764,216	0	764,216	764,216	0	764,216	96,658	0	96,658
Gas Tax BaRSAA	1,572,234	1,000,000	50,000	1,050,000	2,325,000	0	2,325,000	297,234	0	297,234
911 Special Revenue	916,803	612,447	0	612,447	0	346,674	346,674	1,182,576	1,182,576	0
Police Special Revenue	273,677	37,761	0	37,761	900	0	900	310,538	310,538	0
HIDTA Special Revenue	(29,806)	216,975	0	216,975	69,998	0	69,998	117,171	117,171	0
Fire Special Revenue	54,957	6,600	0	6,600	0	0	0	61,557	61,557	0
Federal Block Grant	1,288,010	1,286,120	0	1,286,120	1,286,120	0	1,286,120	1,288,010	1,288,010	0
HOME Grant	56,077	283,494	0	283,494	283,494	0	283,494	56,077	56,077	0
Housing Authority	0	1,587,641	0	1,587,641	1,587,641	0	1,587,641	0	0	0
Street Lighting Districts	1,550,496	1,111,842	0	1,111,842	1,416,335	0	1,416,335	1,246,003	0	1,246,003
Special Revenue Funds Total	32,849,802	29,399,089	928,209	30,327,298	23,736,022	396,674	24,132,696	39,044,404	8,226,312	30,818,092
Debt Service Funds										
Soccer Park Bond	46,381	164,500	0	164,500	171,013	0	171,013	39,868	39,868	0
West Bank TID	1,244,858	865,684	0	865,684	327,670	0	327,670	1,782,872	1,782,872	0
Downtown TID Bonds	1,014,764	1,582,000	0	1,582,000	514,463	0	514,463	2,082,301	2,082,301	0
Improvement District Revolving	39,935	0	0	0	1,280	0	1,280	38,655	38,655	0
Master Debt SILD	42,393	15,984	0	15,984	3,308	0	3,308	55,069	55,069	0
General Obligation Taxable Bond	9,038	0	144,846	144,846	145,390	0	145,390	8,494	8,494	0
Debt Service Funds Total	2,397,369	2,628,168	144,846	2,773,014	1,163,124	0	1,163,124	4,007,259	4,007,259	0
Capital Projects Funds										
General Capital Projects	374,126	0	0	0	0	0	0	374,126	374,126	0
Improvement Districts Projects	5,812	0	0	0	0	0	0	5,812	5,812	0
Downtown TID Capital Projects	5,471,871	0	0	0	0	0	0	5,471,871	5,471,871	0
Hazard Removal	44,831	0	0	0	0	0	0	44,831	44,831	0
Capital Projects Funds Total	5,896,639	0	0	0	0	0	0	5,896,639	5,896,639	0
Enterprise Funds										
Golf Courses	(964,832)	1,530,597	0	1,530,597	1,402,295	0	1,402,295	(836,530)	0	(836,530)
Water	10,396,527	13,384,445	0	13,384,445	16,191,152	0	16,191,152	7,589,820	4,004,597	3,585,223
Sewer	15,771,869	10,759,996	0	10,759,996	14,867,921	0	14,867,921	11,663,944	5,252,465	6,411,479
Storm Drain	2,193,242	2,950,800	0	2,950,800	3,730,469	0	3,730,469	1,413,573	919,928	493,645
Sanitation	554,227	3,870,325	0	3,870,325	4,139,138	0	4,139,138	285,414	180,609	104,805
Swimming Pools	277,903	478,200	267,861	746,061	762,682	0	762,682	261,282	0	261,282
911 Dispatch Center	1,772,092	1,869,706	346,674	2,216,380	2,266,463	0	2,266,463	1,722,009	1,722,009	0
Parking	138,995	440,900	0	440,900	669,378	0	669,378	(89,483)	49,026	(138,509)
Recreation	(211,444)	408,500	39,206	447,706	526,023	0	526,023	(289,761)	0	(289,761)
Multisports	(18,062)	152,160	0	152,160	171,730	0	171,730	(37,632)	0	(37,632)
Ice Breaker Run	10,999	72,400	0	72,400	70,756	0	70,756	12,643	0	12,643
Civic Center Events	(163,885)	379,325	265,913	645,238	677,489	0	677,489	(196,136)	(0)	(196,136)
Special State Projects	0	383,402	0	383,402	383,402	0	383,402	0	0	0
Port Authority	127,453	0	0	0	0	0	0	127,453	127,453	0
Enterprise Funds Total	29,885,084	36,680,756	919,654	37,600,410	45,858,898	0	45,858,898	21,626,596	12,256,086	9,370,510
Internal Service Funds										
Central Garage	3,221,865	3,332,924	0	3,332,924	3,313,671	0	3,313,671	3,241,118	1,638,200	1,602,918
Information Tech	265,277	1,607,775	0	1,607,775	1,774,239	0	1,774,239	98,813	163,953	(65,140)
Insurance & Safety	382,757	1,434,460	0	1,434,460	1,541,785	0	1,541,785	275,432	0	275,432
Health & Benefits	(20,735)	11,138,527	0	11,138,527	11,138,527	0	11,138,527	(20,735)	0	(20,735)
Human Resources	60,209	979,508	0	979,508	1,003,401	0	1,003,401	36,316	0	36,316
City Telephone	40,687	89,435	0	89,435	83,024	0	83,024	47,098	0	47,098
Finance	143,775	1,911,150	0	1,911,150	1,957,258	0	1,957,258	97,667	0	97,667
Engineering	376,416	1,855,528	63,143	1,918,671	2,191,903	0	2,191,903	103,184	11,593	91,591
Public Works Admin	248,222	725,685	0	725,685	728,004	0	728,004	245,903	5,271	240,632
Civic Center Facility Services	239,456	645,161	0	645,161	645,161	0	645,161	239,456	97,116	142,340
Internal Service Funds Total	4,957,929	23,720,153	63,143	23,783,296	24,376,973	0	24,376,973	4,364,252	1,916,133	2,448,119
Total	88,514,960	127,128,104	2,055,852	129,183,956	128,912,425	2,055,852	130,968,277	86,730,639	36,887,259	49,843,380

The City Commission has final authority and responsibility for budget development in the City. The City Charter requires the City Manager to "prepare and present the budget to the City Commission". The Budget is prepared by the Finance Department under the direction of the City Manager. Although Finance coordinates budget development and creates the budget document, it represents a major effort by all City departments.

I. The Budget Cycle

1. April

- Discussion of budget process and how it will coincide with discussions about federal COVID relief

2. May-June

- Development of department requested budgets – budgets were largely developed by the finance department with each department asked to review
- Finalize fixed and internal service charges to departments
- Departments submit Above & Beyond and Travel Requests to finance and City Manager
- Due to budget strategy and lingering effects of COVID, no department meetings with the departments were held
- Manager's review - development of manager's budget

3. June-July

- Finalization of manager's proposed budget
- Manager's proposed budget presented to the City Commission
- Separate Commission discussions about federal COVID relief
- July 1 - start of new fiscal year
- Public hearing scheduling and advertisement
- Proposed budget available for public inspection
- Formal public hearing on the proposed budget
- Annual budget resolution - City Commission adoption

4. August-September

- Certified taxable values received from DOR
- Annual tax levies fixed by City Commission action on or before the first Thursday in September or 30 days after receiving taxable valuation from the Montana Department of Revenue
- Preparation of the final budget document

II. Budget Documents

There are two bound documents prepared by the Finance Department each year.

1. Manager's Proposed Budget

The Manager's proposed budget is presented to the City Commission and made available to the public in June or July. This document is the basis for the public

hearing on the budget. Various resources are created to aid in preparation, which include:

- Department Requested Budgets
- Above & Beyond Requests
- General Fund Subsidies
- Fund Health: Stable & At-Risk
- Internal Service Charges
- Capital Improvement Planning

2. Final Budget

This document is the City Commission's adopted budget document and is made available in September.

III. Budget Finalization

The formal conclusion of the budget development process occurs on or before the second Monday in August. For this FY2021/2022 budget:

- The annual proposed budget was presented on June 21, 2021.
- The budget hearing on the proposed budget was set on July 6, 2021.
- The budget hearing on the proposed budget was July 20, 2021.
- The annual budget was adopted July 20, 2021.
- Subsequent tax valuation information may require mid-year budget revisions.
- The resolution to fix annual tax levies was adopted August 17, 2021.

State statutes, 7-6-4024 and 7-6-4036, MCA require the City Commission to adopt the final budget, and then fix the tax levy on or before the first Thursday in September or within 30 calendar days after receiving certified taxable values from the Montana Department of Revenue. This is one month after the beginning of the year being budgeted. The reason for this late legal finalization of the budget/tax levy is the timing of tax valuation information. Budget revenue estimates and tax levies are dependent upon tax valuation information. Accordingly, the budget is subject to revision, and not considered legally finalized, until the tax levy is fixed by City Commission resolution.

IV. Budget Amendment Procedure

The budget may be amended as authorized by the annual budget resolution. The City Manager has budget amendment authority for the expenditure of funds for any or all of the following:

- Appropriation carry-overs
- Appropriated reserves
- Contingency allocations
- Special assessments, grants, donations, trusts, agencies.

I. Public Notice

A. Public Budget Meetings

In June or July the City Commission holds a public work session to review presentations of revenue forecasts, major issues, and budget implications. A budget work session agenda is provided to the news media and made available to the public prior to the first work session. All supporting documents are also available to the media and the public. Work sessions are televised live on City190 and also available for viewing on the City website at:

<https://greatfallsmt.net/meetings>

B. Manager's Proposed Budget

In June or July of each year the City Manager presents the Proposed Budget Document to the City Commission at a regular City Commission Work Session. Copies are immediately provided to the news media and made available to the public by hard copy or through the City's website. Work sessions are televised live on City190 and also available for viewing on the City website at:

<https://greatfallsmt.net/meetings>

C. Public Budget Hearing

Following the City Manager's presentation of the proposed budget, notice of public hearing on the proposed budget is published. The proposed budget and any proposed changes are made available to the news media and the public before the hearing. The annual public hearing on the budget is scheduled for the second regular City Commission meeting in July. Work sessions and Commission meetings are televised live on City190 and also available for viewing on the City website at:

<https://greatfallsmt.net/meetings>

II. Public Participation

A. Regular Commission Meetings

The City Commission meets regularly at 7:00 p.m. the first and third Tuesdays of each month. The public is invited to attend and participate. In addition to scheduled public hearings, time is set aside at the end of each commission meeting for open comment from the public. Commission meetings are televised live on City190 and also available for viewing on the City website at:

<https://greatfallsmt.net/meetings>

B. Advisory Boards

The City Commission has nine neighborhood councils and a large number of advisory boards. Any city resident may seek election to their neighborhood council or apply for appointment to an advisory board through the City Manager’s office. For appointed boards, the city limits an individual’s term and appointments in order to encourage widespread citizen participation and fresh ideas on the advisory boards.

C. City Commission’s Budget Development Meetings

At the public budget work sessions, each segment of the city operation and budget document is presented and discussed with the City Commission. These are open meetings, usually attended by the news media. Work sessions and Commission meetings are televised live on City190 and also available for viewing on the City website at:

<https://greatfallsmt.net/meetings>

D. Annual Budget Hearing

In accordance with state statute, a public hearing on the budget is held following public notice. The hearing is held in conjunction with a regular City Commission meeting usually at the second meeting in July. Commission meetings are televised live on City190 and also available for viewing on the City website at:

<https://greatfallsmt.net/meetings>



Management Plans

Full detail documentation underlying the budget are considered management plans. The plans are the basis of management control in the accounting records. Although only summary detail is presented in this budget document, full detail is available to the public through the Budget Office.

Budget Conforms to Accounting Structure

The line item presentation in the budget document is actually a summary of the line items used in the City's accounting systems; thus, the budget document provides an overview of the City financial plan without the volume of full depth detail.

Basis of Budgeting

- **Modified Accrual for Governmental Funds**

Governmental funds are the general fund, special revenue funds, debt service funds, and capital project funds. Revenues are recognized in the period they become susceptible to accrual by being measurable and available to finance expenditures. Expenditures rather than expenses are recorded to show the decreases in net financial resources of the current period. Debt service requirements are accounted for as expenditures in the year of payment. Depreciation allocations and compensated absence accruals are not included in the City's governmental fund budgets.

- **Accrual Basis for Proprietary Funds with Exceptions**

Proprietary Funds are the enterprise funds and internal service funds. Under accrual basis of accounting, most transactions are recorded when they occur, regardless of when cash is received or disbursed. The budget exceptions are as follows:

- Capital expenditures and debt principal are budgeted as appropriations,
- Debt issuance proceeds are budgeted as issuance of debt,
- Depreciation allocations and compensated absence accruals are not budgeted.

GAAP Presentation

State and federal regulations require the City to follow Generally Accepted Accounting Principles (GAAP) for Governmental Entities. The Governmental Accounting Standards Board (GASB) is recognized as the authority for GAAP rules. The Codification of Governmental Accounting and Financial Reporting Standards (GASB Cod.) is the authoritative reference for governmental accounting published by GASB.

Fund Accounting

The City's fund structure is summarized in:

- Appendix A. Balances and Changes by Fund on page 13.

Double Counting

Fund accounting clearly enhances the accountability of the City; however, when summaries are presented which combine total revenues and expenditures for the City as a whole, some costs are duplicated. These duplicated costs fall into the following two major categories:

1. Internal Service Transactions

- Internal Service Charges represent proper revenue and expenditure transactions between City funds and operations. The transactions must be recorded for proper cost accounting in the individual operations, but the City as a whole has not disbursed or received any additional cash.
- Internal service operations include centralized accounting, budget, human resources, information technology, computer, city telephone, central garage operations, health & benefits, insurance & safety, engineering, and public works administration. It would be less efficient and more costly if each City department had to separately provide for these services. Internal service charges represent proper allocation of centrally provided service costs.

2. Interfund Transfers

- Interfund transfers are exchanges of assets between funds. The transfers do not represent interfund payment for services received, but are still transactions which must be recorded for proper accountability among funds. Again, the City as a whole has not dispersed or received any additional cash.
- Interfund transfers generally occur from the General Fund to provide general purpose revenue support to operations accounted for within other funds, such as:
 - Civic Center Events
 - Engineering
 - Library
 - Recreation
 - Natural Resources
 - Planning and Community Development
 - Swimming Pools

Section 1. Mandatory Reserves

Reserves mandated by requirements of bond covenants, federal, state or local laws, regulations, or contractual commitments.

Bond Covenant Reserves

Debt Service, Capital Project, Operating, and other reserves required by ordinances or resolutions establishing bond covenants shall be established and maintained in accordance with covenant intent and GAAP terminology and classification.

SID Revolving

All SID bonded projects shall include 5% of the debt issuance principal as a cost of improvement to be deposited in the SID Revolving Reserve. The SID Revolving Reserve minimum balance shall be 5% of the total outstanding SID debt. The SID Revolving Reserve accumulated balance shall be retained in excess of 5% whenever possible to protect the taxpayers of the City against the possibility of an additional tax levy in the event of SID payment delinquencies which threaten bond default.

Other Mandatory Reserves

Reserves shall be established and maintained according to statutory, regulatory, ordinance, or contractual requirements.

Maintenance of Mandatory Reserves

Maintenance of mandatory reserve balances shall be a priority consideration for City staff in budget proposals and management of operations. Interfund loans may be established to adequately fund mandatory reserves deficiencies.

Section 2. Designated Balances

Reserved balances established at the discretion of the City Commission to assure continuity in City operations or provide for a specific future need. Designated Balances provide financial resources necessary to achieve City Commission plans.

Designated for Cash Flow

As permitted by Section 7-6-4034, MCA, the General Fund unreserved fund balance shall be considered adequate at 22% of annual appropriations. All other tax levy supported funds shall be considered adequate at 17% of annual appropriations. An unreserved fund balance for other operating funds of the City shall be considered adequate at a range of 8% to 22% of annual appropriations for seasonal operations, and 8% to 22% of annual appropriations for all other operating funds.

Such balances designated for cash flow shall be used to meet extended revenue cycles, meet short term economic difficulties, respond to unique opportunities, provide for one-time expenditures, and respond to emergency and disaster situations. The balances shall not be available to meet recurring operating expenses.

Designated for Equipment (Revolving)

Central internal service operations shall be established and maintained to coordinate major equipment for City operations. Ownership for all major equipment shall be recorded in the appropriate internal service operation. Operating departments shall make annual lease and maintenance payments to the internal service operation for their major equipment. The internal service operations shall maintain balances designated for equipment according to comprehensive Equipment Revolving Schedules (ERS). The ERS shall equate to funded depreciation schedules established on a replacement cost basis.

Section 3. Unreserved Balance

The unreserved balance is the part of the working capital balances available to finance the cash flow needs of the various operations or the current operating appropriations.

Section 4. Balanced Budget

A balanced budget is a budget in which expenditures for a given period are matched by expected revenues for the same period.

The City will live within its means. All agencies supported by the resources of this City must function within the limits of the financial resources identified or available specifically to them.

A balance must be struck between revenues and expenditures, so that the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends. The City cannot develop a legacy of shortages or a legacy of mixing onetime resources and expect the continued delivery of services, the very reason for which it exists.

Short-Term Operating Debt Policy

The expenses associated with day to day operations of the City will be covered by current revenues. However, because the City receives the majority of its property tax revenues at two (2) times during the year, the City may experience temporary cash shortfalls. In order to finance these temporary cash shortfalls, the City may incur short-term operating debt (typically, tax and revenues anticipation notes ([TRANS])). The amount of the short-term operating debt will be based on cash flow projections for the fiscal year and will comply with applicable federal and state regulations. Operating revenues will be pledged to repay the debt, which will generally be repaid in one year or less. The costs of such borrowings will be minimized to the greatest extent possible.

Long-Term Capital Debt Policy

The long-term capital debt policy sets the parameters for issuing debt and provides guidance in the timing and structuring of long-term debt commitments. A separate policy issued for special improvement districts (SIDS) financing was adopted by the City Commission on November 20, 1990. The City will consider the issuance of long-term obligations under the following conditions:

1. The City will use debt financing only for one-time capital improvement projects and unusual equipment purchases, and only under the following circumstances:
 - a. When the project is included in the City's five-year capital improvement program and is in conformance with the City's general plan.
 - b. When the project is not included in the City's five-year capital improvement program, but it is an emerging critical need whose timing was not anticipated in the five-year capital improvement program or it is a project mandated immediately by state or federal requirements.
 - c. When the project's useful life, or the projected service life of the equipment will be equal to or exceed the term of the financing.
 - d. When there are designated revenues sufficient to service the debt, whether from project revenues, other specified and reserved resources, or infrastructure cost sharing revenues.
 - e. Debt financing (other than tax and revenue anticipation notes) is not considered appropriate for any recurring purpose such as current operating and maintenance expenditures.
2. The project priority process used in developing the City's various capital improvement programs, including criteria used in evaluating projects and project viability, will be reviewed by the City Commission annually as part of the budget process.

3. The following criteria will be used to evaluate pay-as-you-go versus long-term debt financing in funding capital improvements:
 - a. Factors which favor pay-as-you-go:
 1. Current revenues and adequate fund balances are available.
 2. Project phasing is feasible.
 3. Debt levels would adversely affect the City's credit rating.
 4. Market conditions are unstable or present difficulties in marketing.
 - b. Factors which favor long-term financing:
 1. Revenues available for debt service are considered sufficient and reliable so that long term financing may be marketed with an appropriate credit rating.
 2. The project for which financing is being considered is of the type that will allow the City to maintain an appropriate credit rating.
 3. Market conditions present favorable interest rates and demand for municipal financings.
 4. A project is mandated by state or federal requirements, and current revenues and fund balances are insufficient to pay project costs.
 5. A project is immediately required to meet or relieve capacity needs.
 6. The life of the project or asset financed is five years or longer.
4. The following will be considered in evaluating appropriate debt levels:
 - a) General Fund supported debt service will not exceed 10% of total budgeted expenditures and transfers out.
 - b) The General Fund may be used to provide back-up liquidity to improve the viability of a self-supported debt issue, but only if the General Fund is not exposed to significant risk of loss of assets or impairment of liquidity. This evaluation of risk will consider such things as the following:
 - i. Volatility and collectability of the revenue source identified for repayment of the debt.
 - ii. The likelihood the General Fund would be reimbursed within one year for any payments it might potentially need to make in its role as back-up guarantor.

If the City Commission determines the risk of loss of assets or impairment of liquidity to the General Fund to be relatively minimal, self-supported debt service for debt that relies on the General Fund as a back-up guarantor will not exceed 10% of General Fund budgeted expenditures and transfers out.

5. The City will generally conduct financings on a competitive basis; however, negotiated financings may be used where market volatility or the use of an unusual or complex financing or security structure is a concern with regard to marketability.
6. The City will select a financial advisor on a competitive basis; the advisor will be retained for at least four years to provide continuity and adequate time to develop an understanding of the City's needs. Other outside service providers may be selected by developers or owners, subject to the City's approval. Trustees and/or paying agents will be selected by competitive bid.
7. Interfund borrowing will be considered to finance high priority needs on a case-by-case basis, only when planned expenditures in the fund making the loan would not be affected. Interfund borrowing may be used when it would reduce costs of interest, debt issuance, and/or administration. Interfund borrowing may not be used when the lending of funds would violate restrictions imposed through bond covenants, City Commission action or state and federal laws.
8. The term of the long-term debt instrument will not exceed the legal life of the asset or thirty years, whichever is less.
9. Bond proceeds will be invested in accordance with the provisions of the bond indenture. Funds set aside for debt service will only be used for that purpose.
10. In choosing the appropriate long-term debt instrument: cost, economic equity, political acceptability, and flexibility will be considered. Refundings will be considered to reduce interest costs or principal outstanding, or to eliminate restrictive debt covenants. Pooled financings with other government agencies will be considered as appropriate.
11. There are many different types of long-term debt instruments available. Depending on the specific circumstances, the City will consider using the following types of financing instruments:
 - a. General obligation debt
 - b. Revenue bonds
 - c. Tax increment bonds
 - d. Special improvement district
 - e. Park district bonds
 - f. Master lease agreements
 - g. Vendor-financed leases
 - h. Bond anticipation notes

I. Scope

This policy applies to the interfund loans made monthly and at fiscal yearend to remove negative cash balances in funds. The Fiscal Services Director is hereby authorized to process interfund loans that are made monthly and at fiscal yearend to remove negative cash balances in funds in accordance with Generally Accepted Accounting Principles (GAAP). This policy covers category, processing and reporting for the loans.

II. Category of Interfund Loans

The interfund loans may fall in two categories – current and non-current. Current loan amounts are expected to be repaid within one fiscal year. Non-current amounts are expected to be repaid in more than one fiscal year. The first year that a fund makes an interfund loan to a fund, the amount would be a current loan. When a fund has to make an interfund loan to the same fund for more than one year in a row, this would make the amount the second (or more) year fall into the category of non-current loan.

III. Processing of Interfund Loans

At the end of the fiscal year, after all accounts payable transactions for that fiscal year have been processed, the cash balances of all funds will be analyzed. The General Fund will make an interfund loan to the other funds when the cash balance is enough to cover the amounts needed unless the fund that is negative has another fund that it is associated with that has a large enough cash balance (i.e., Golf Courses Fund and Park & Recreation Fund). If the General Fund does not have enough of cash balance to cover the amounts needed, the Central Garage Fund will be used. These loans will be booked in the fiscal year with an effective date of June 30, 20XX. They will be reversed in the new fiscal year with an effective date of July 1, 20XX.

If the fund that is negative has been in a significant negative status for more than five years, it will be reviewed and analyzed to decide if the interfund loan will not be reversed at the beginning of the new fiscal year. This loan will be considered a non-current loan and will be treated as mentioned below.

A repayment plan will be established and implemented by the Fiscal Services Director. In addition, the borrowing fund must anticipate sufficient revenues to be in a position over the period of the repayment plan to make the specified payments. The Fiscal Services Director is directed and authorized to repay such transfers, in whole or in part, when budgeted revenues in the borrowing fund are received sufficient to cover the projected foreseeable needs of the borrowing fund.

IV. Reporting of Interfund Loans

Because of GAAP reporting requirements, the type of fund designates how transactions are reported. When reporting the interfund loans, there are several scenarios that could occur:

1. Governmental fund makes current loan – If a governmental fund (General or Special Revenue) makes a current loan to another fund, this loan is reported on the balance sheet of the funds as a due to/from other city fund and the fund balance is kept in the unassigned or assigned category.
2. Governmental fund makes non-current loan – If a governmental fund makes a non-current loan to another fund, this loan is reported on the balance sheet of the funds as an advance to/from other funds and the fund balance is reported as nonspendable.
3. Proprietary fund makes current loan - If a proprietary fund (Enterprise or Internal Service) makes a current loan to another fund, this loan is reported on the balance sheet of the funds as a due to/from other city fund and the fund balance is kept as unrestricted.
4. Proprietary fund makes non-current loan - If a proprietary fund (Enterprise or Internal Service) makes a non-current loan to another fund, this loan is reported on the balance sheet of the funds as an advance to/from other city fund and the fund balance is kept as unrestricted.

V. Monthly Processing of Interfund Loans

If a fund has a negative average cash balance, the fund will be considered to have borrowed the cash from other funds. The borrowing fund will pay the other funds interest at a rate equal to the Montana Board of Investments STIP interest rate.

1. Introduction

The intent of the Investment Policy of the City of Great Falls, Montana (the City) is to define the guidelines within which funds are to be managed. The policy formalizes the framework for the City's investment activities that must be exercised to ensure effective and prudent fiscal and investment management of the City's funds. The guidelines are intended to be broad enough to allow the investment committee to function properly within the guidelines of responsibility and authority, yet specific enough to adequately safeguard the City's funds. This policy is intended to be used in conjunction with the City of Great Falls Investment Procedures.

The Investment Policy and Procedures will be approved and adopted by the City of Great Falls Commission. Any changes to the Investment Policy and Procedures also will be approved and adopted by the Great Falls City Commission.

2. Governing Authority

The City's investment program shall be operated in conformance with federal, state, and other legal requirements, including MCA Title 7, Chapter 6, Part 2 and OCCOGF 2.16.045.

3. Scope

- a) This policy applies to activities of the City with regard to investing the financial assets of all funds. In addition, funds held by trustees or fiscal agents are excluded from these rules; however, all funds are subject to regulations established by the State of Montana. The covered funds, or any new funds created by the City, unless specifically exempted by statute, the investment committee, and this policy, are defined in the City's Comprehensive Annual Financial Report.
- b) Investments of employees' vested retirement funds are not controlled by the City and therefore are not covered under this policy.

4. Pooling of Funds

- a) Except for cash in specified restricted and special revenue funds, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

- b) Pooling cash assets eliminates the need to maintain uninvested contingency cash for each fund. Instead, cash flow needs can be anticipated for the City as a whole. The fluctuations in cash needs for the individual funds tend to "net out" when combined needs are considered. The total uninvested cash balance for contingencies can be greatly reduced.

5. General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

- a) **Safety** - Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
 - i) **Credit Risk** - The City will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:
 - (1) Limiting investments to the safest types of securities as described in MCA 7-6-202.
 - (2) Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business.
 - (3) Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.
 - ii) **Interest Rate Risk** - The City will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
- b) **Liquidity** - The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
- c) **Yield** - The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:
 - i) A security with declining credit may be sold early to minimize loss of principal.
 - ii) Liquidity needs of the portfolio require that the security be sold.

6. Standards of Care

a) **Delegation of Authority and Responsibilities**

i) **City Commission**

The city commission will retain ultimate fiduciary responsibility for the portfolios. The city commission will designate investment officers and review the investment policy and procedures making any changes necessary by adoption. The city commission and city manager will receive monthly reports on the portfolio.

ii) **Investment Officers**

Authority to manage the investment program is granted to the Fiscal Services Director hereinafter referred to as investment officer as designated by OCCOGF 2.16.045 City Ordinance 2825.

Responsibility for the operation of the investment program is given to the Investment Committee who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Officers will prepare monthly investment reports and other special reports as may be deemed necessary.

All participants in the investment process shall seek to act responsibly as custodians of the public trust. No officer or designee may engage in an investment transaction except as provided under the terms of this policy and supporting procedures.

iii) **Investment Committee**

The management of the investment portfolio and investment policy shall be the responsibility of the City's Investment Committee. Specifics for the Investment Committee shall be documented in the Investment Procedures manual.

iv) **Investment Adviser**

The City may engage the services of one or more external investment managers to assist in the management of the City's investment portfolio in a manner consistent with the City's objectives. Such external managers may be granted discretion to purchase and sell investment securities in accordance with this investment policy. Such managers must be registered under the Investment Advisers Act of 1940.

- b) **Prudence** - The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

- i) The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."
- c) **Ethics and Conflicts of Interest** - Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio.

7. Authorized Financial Institutions, Depositories, and Broker/Dealers

- a) The City will pre-qualify the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business. Specifics for pre-qualification shall be documented in the Investment Procedures manual.
- b) Competitive Transactions
 - i) The investment officer shall obtain competitive bid information on all purchases of investment instruments purchased on the secondary market. A competitive bid can be executed through a bidding process involving at least three separate brokers/financial institutions or through the use of a nationally recognized trading platform.
 - ii) If the City is offered a security for which there is no readily available competitive offering on the same specific issue, then the Investment Officer shall document quotations for comparable or alternative securities. When purchasing original issue instrumentality securities, no complete offerings will be required as all dealers in the selling group offer those securities as the same original issue price.
 - iii) If the City hires an investment adviser to provide investment management services, the adviser must provide documentation of competitive pricing execution on each transaction. The investment adviser will retain documentation and provide upon request.

8. Authorized Investments and Interest Bearing Deposits

- a) It is the policy of the City of Great Falls to limit investments to those authorized by MCA Title 7 Chapter 6 Part 2. Typical types of securities include (as limited by MCA Title 7 Chapter 6 Part 2):
 - i) United States government treasury bills, notes, and bonds and in United States treasury obligations, such as state and local government series (SLGS), separate

- trading of registered interest and principal of securities (STRIPS), or similar United States treasury obligations;
 - ii) Obligations of the following agencies of the United States:
 - (1) federal home loan bank
 - (2) federal national mortgage association
 - (3) federal home mortgage corporation
 - (4) federal farm credit bank
 - iii) Time deposits with a bank, savings and loan association, or credit union.
 - iv) Repurchase agreements
 - v) State of Montana investment pool
 - vi) Interest bearing accounts.
- b) Collateralization - The City of Great Falls restricts acceptable collateral for deposits and repurchase agreements further than the statutory restrictions. All deposits over FDIC or FSLIC insured amount are required to be secured with collateral having a market value of at least 100% of the deposit balance (which is further than discussed in MCA 7-6-205 - 208). Specifics for collateralization shall be documented in the Investment Procedures manual.
- i) Collateral for time deposits must be:
 - (1) U.S. Treasury bills, Bonds, Notes or Certificates of Indebtedness backed by the pledged full faith and credit of the U.S. Government or
 - (2) Obligations of agencies or instrumentalities of the U.S. Government such as the Federal Home Loan Banks, the Federal Land Banks, the Federal Intermediate Credit Banks or the Banks of Cooperatives.

9. Investment Parameters

a) Diversification

It is the policy of the City to diversify its investment portfolios. To eliminate risk of loss resulting from the over-concentrations of assets in a specific maturity, issuer, or class of securities, assets in all City of Great Falls funds shall be diversified by maturity, issuer, and class of security. Diversification strategies shall be determined and revised periodically by the investment committee/investment officer for all funds.

Diversification Constraints on Total Holdings

Issuer category	Minimum %	Maximum %
Master, savings, and ICS accounts		100%
State STIP's	20% combined	100%
Money Market/Repurchase Agreements		100%
Treasury Notes and Bills	0%	80%
Direct Obligations	0%	80%
Obligations of agencies of the U.S.	0%	30%

- b) Mitigating market risk in the portfolio - Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. The City recognizes that, over time, longer-term/core portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. The City shall mitigate market risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes. The City, therefore, adopts the following strategies to control and mitigate its exposure to market risk:
 - i) Maximum Maturities - To the extent possible, the City of Great Falls shall attempt to match its investments with anticipated cash flow requirements. The City will not directly invest in securities maturing more than five (5) years if the maturity of such investments are made to coincide as nearly as practicable with the expected use of funds.
 - ii) Buy & Hold Philosophy - Consistent with our General Standards Ranking - Safety and Liquidity above yield, to the extent possible, the City shall attempt to keep all investments to maturity.
- c) Centralized Banking - An accounting system involves keeping accurate, internal records for all funds and accounts. Banking capabilities, such as deposit clearing, warrant/check processing, temporary deposit imbalances, and investment capacity, can best be handled through centralized banking in a minimum of bank accounts. Accordingly, uninvested cash balances should be maintained in the fewest depository accounts possible.

10. Performance Standards/Evaluation

- a) The investment portfolio will be managed in accordance with the parameters specified within this policy. A series of appropriate benchmarks shall be established against which portfolio performance shall be compared on a regular basis.
- b) Marking to Market - The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least annually. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed.

11. Safekeeping and Custody

- a) Delivery vs. Payment - All trades of marketable securities will be executed by delivery vs. payment (DVP) basis to ensure that securities are deposited in an eligible financial institution prior to the release of funds.
- b) Third-Party Safekeeping - Securities will be held by a third party custodian as evidenced by safekeeping receipts in the City's name.

- c) Internal Controls - The Fiscal Services Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City of Great Falls are protected from loss, theft or misuse. Specifics for the internal controls shall be documented in the Investment Procedures.

12. Interest Revenue, Interest Receivable, and Mark to Market Distribution

- a) Interest revenue shall be distributed to funds participating in the pooled cash on a monthly basis. Funds with a negative cash balance will borrow the cash from other funds to cover the negative cash balance. These funds will pay the other funds interest at the current Montana Board of Investments STIP Program interest rate. The different interest rates will be charged because those are the rates the City would have to pay to borrow the cash to cover the negative balances.
- b) Interest receivable shall be distributed to funds participating in the pooled cash on a yearly basis. Funds with a negative cash balance will not receive any interest receivable but will be charged interest. The cash balances used will be point in time and not an average.
- c) A mark to market adjustment shall be distributed to funds participating in the pooled cash on a yearly basis. The cash balances used will be point in time and not an average.

13. Reporting

An investment report shall be prepared at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner which will allow the City to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will be provided to the City Manager, Fiscal Services Director, Investment Committee, and City Commission.

14. Policy Considerations

- a) Exemption - Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity, or liquidation, such monies shall be reinvested only as provided in this policy.
- b) Amendments - This policy shall be reviewed on an annual basis. Any changes must be approved by the Great Falls City Commission and any other appropriate authority, as well as the individual(s) charged with maintaining internal controls.

Master plans are the formal studies of current and projected community needs. The plan generally addresses a single operational area or system and is typically created by contracting with independent consultants specializing in that operation or system. Master plan recommendations fall into two categories: administrative and capital improvement programs.

Master plan development is an expensive, time consuming effort. Master plan components, especially the capital improvement programs, are typically updated annually. Updated master plans are used as the basis for capital expenditure recommendations in annual budget development.

Eventually, simply updating master plans is not enough. The dynamic nature of the community, technology, and emerging demands requires a comprehensive reassessment. New master plans are usually developed from scratch every five to ten years, depending on circumstances.

The City of Great Falls has a number of Master Plans, including:

- Comprehensive Master Plan (statutorily prescribed)
- Water System Master Plan
- Sewer System Master Plan
- Storm Drain Master Plan
- Street System Master Plan
- Parks Master Plan

Facility Revolving Schedules (FRS) are currently under development and were in place for the fiscal years 2016 through 2020 budget development processes in draft form. Once completed the schedules will include:

- A capital improvement program for facilities and facility equipment replacement
- Comprehensive listings of each existing facility and equipment item subject to replacement
- Replacement schedules for a period from current to over 5 years
- Provisions for replacement reserves to be consistently funded through annual budgets

A listing of all facilities and their major integral components has been completed. This listing was compiled from insurance and fixed asset records. Initial replacement costs for the records are the insurance replacement costs and estimates based upon the City's most recent cost experience for similar facilities and facility equipment. The Departments will be evaluating the facility conditions and request a replacement or repair date based on their findings.

The primary difficulty will be establishing reserves from scratch for these FRS capital improvement schedules. The schedules will include a number of facilities with immediate capital financing needs. Annual reserve financing for most facilities will involve two annual budget components:

- a) Straight-line funded depreciation on a replacement cost basis
- b) Straight-line amortization of reserves which should have been contributed in prior years

All City operations fund their Equipment Revolving Schedules (ERS) out of annual operating budgets. Equipment Revolving Schedules in the General Fund were changed in Fiscal Year 2005 to even out lease charges from the General Fund by looking at the ERS funding for the whole General Fund instead of by individual pieces of equipment.

The Central Garage and Information Technology Division serve as records keepers, advisors, and purchasing agents. Each department is responsible for their own analysis of serviceability, projected needs, replacement costs, and replacement timing.

- Initial ERS records are established at time of original or replacement purchase.
- Every year, as a preliminary phase of annual budget development, the ERS for all equipment are analyzed and adjusted.
- Equipment scheduled for replacement in the upcoming budget year is reconsidered before it is included for budget appropriation.
- Before each replacement purchase, the serviceability and need for equipment is reconsidered.
- Equipment is not purchased for the sole reason that it has come due in the ERS.

There are two Equipment Revolving Schedule (ERS) Programs:

1. Vehicles & Equipment (V&E) ERS

V&E ERS reserves are held in the Central Garage Fund for all governmental fund operations and in the individual fund for each proprietary (enterprise) fund. The Central Garage prepares specifications and administers the purchase process for all capital outlay financed from V&E ERS reserves. In governmental funds, the annual internal service charge, paid to the Central Garage Fund for the ERS reserve, is recorded as an expenditure each year. In proprietary funds, the annual addition to the ERS reserve is kept within the fund, and is not charged as an expense.

2. Computer ERS

Computer ERS reserves are held in the Information Technology (IT) Fund. The Information Technology Division prepares specifications and administers the purchase process for all purchases financed from the Computer ERS reserves. The annual internal service charge paid to the IT Fund for the ERS reserve is recorded as an expenditure each year. Central processing computer equipment is owned and purchased in the IT Fund. Computer equipment purchased for operations outside the IT Fund does not reach the \$5,000 capitalization limit per item; therefore does not require capital outlay and fixed asset records within individual proprietary funds.

The detailed Equipment Revolving Schedules are not shown in this document, but are available from the Central Garage Division in Public Works. For each capital operating item, the detailed listings identify:

- Item description
- Years of estimated life
- Estimated year of replacement
- Reserve goal
- Annual reserve increment
- Reserve balance at the beginning of the year
- Scheduled replacements for the current year
- Projected reserve balances for future year ends
- Additional information

Capital Improvement Programs (CIP) are the long-term plans for scheduling capital outlays and capital projects as needed for on-going operations and efficiency. They typically identify:

- Each item or project's description and justification
- Expected beginning and ending date for each item or project
- The expenditure amount for each year during projects
- The anticipated method of paying for those capital expenditures

For capital projects, the scope, cost, timetables and available funding can be readily analyzed for the next one or two years. After that, it becomes increasingly difficult to estimate costs, timetables, and funding sources.

There are many capital projects which take more than two years to complete. Capital improvement programs plan the multi-year, long-range projects so they can be realistically financed. It is necessary to have capital improvement programs which address projects and financing at least three to five years in the future. The City has used the following criteria to evaluate the relative merit of each capital project:

- Encourage projects which will enhance the sense of community and make Great Falls a better place to live and visit
- Revise and renew the long-range comprehensive plan
- Provide quality water, wastewater, sanitation and other services to meet or exceed federal and state standards
- Provide and annually update long-range capital improvement programs for all City functions
- Capital investments will foster the City's goals of economic vitality, neighborhood vitality, and preserving the infrastructure and heritage
- Priority will be given to projects which: can be funded through alternative revenue sources, implement a component of an approved master plan, are specifically included in an approved replacement schedule, directly support development efforts in low and moderate income household areas, reduce the cost of operations or energy consumption, and/or, are identified by a board or another department as priorities
- Projects which duplicate other public and/or private services will not be considered
- Create a capital improvement program document (separate document)
- Finalize the CIP by matching the project needs to the financing sources.

City of Great Falls
Adopted Budget
Fiscal Year 2022

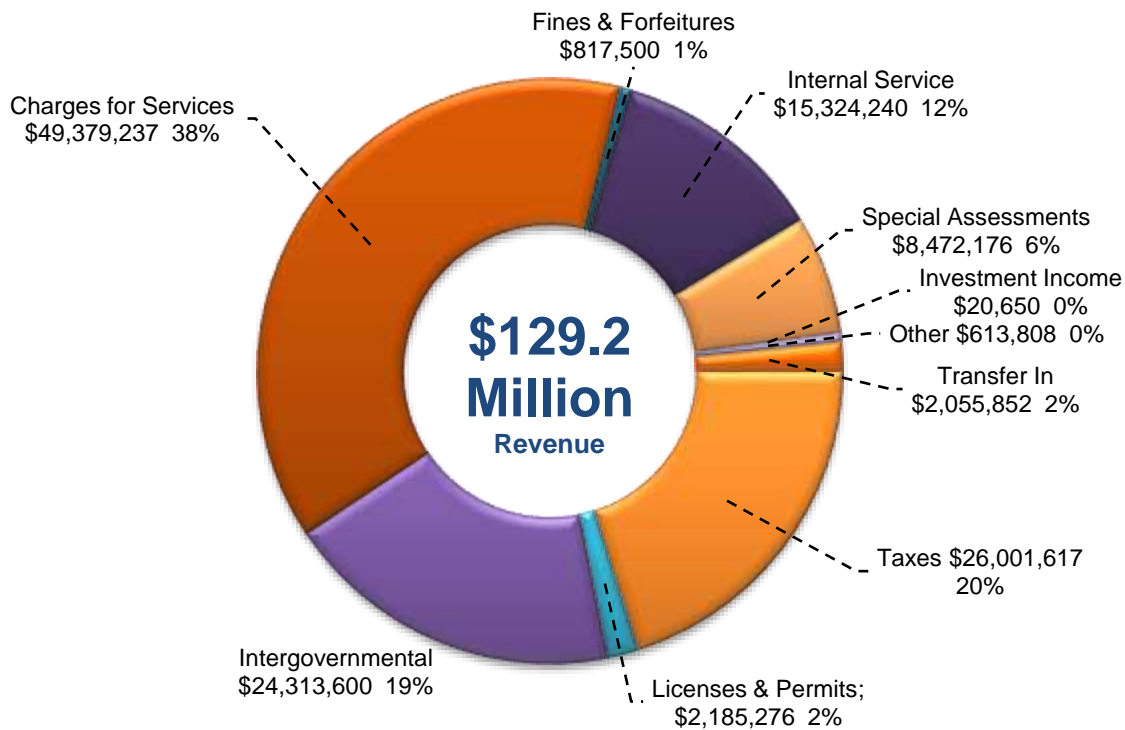
Financial Summary

Where the Money Comes From

Total city-wide revenue for Fiscal Year 2022 is \$129.2 million. Thirty-eight (38%) percent comes from charges for services. The majority of charges for services are generated from utility services, which includes water, sewer, storm drain, and sanitation charges.

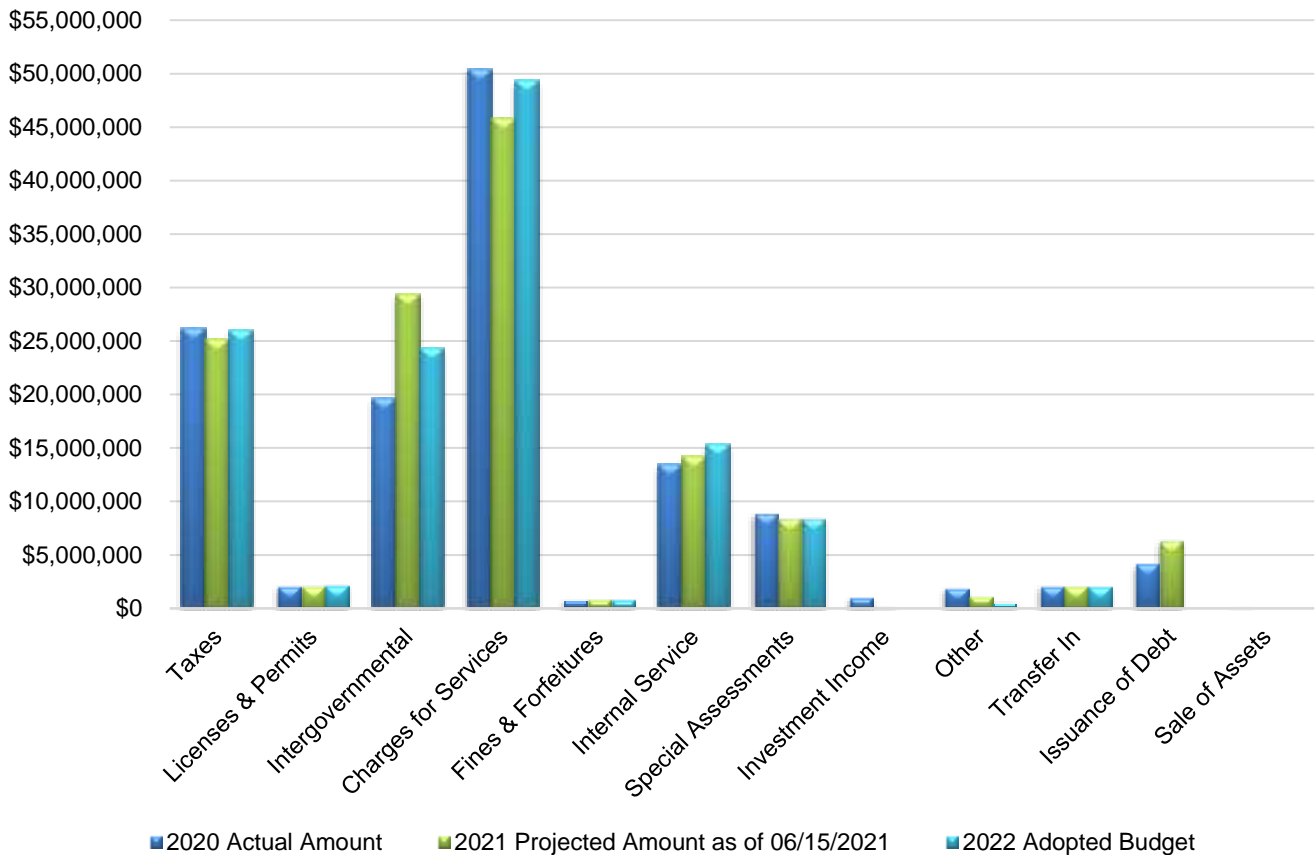
The next largest revenue source is taxes making up 20% of city-wide revenue. The State of Montana does not have a sales tax. Therefore, the majority of city taxes are generated from real and personal property. Since the City of Great Falls does not have a sales tax, the downturn or upturn in the national economy does not have a direct effect on tax revenue. During the COVID-19 pandemic, the City did not experience a decrease in tax revenue like local governments in states with a sales tax. It does have an indirect effect in such that the City of Great Falls newly taxable property may be decreased or increased year over year depending on economic activity. If the mill value decreases with the “floating mill”, the City does have the ability to increase the amount of mills to make up the difference in lost value. However, during FY2021 and FY2022, in response to the pandemic, the City did not raise property taxes.

The third and fourth largest revenue sources are intergovernmental (19%) and internal service (12%). Internal service charges occur when an internal City department charges another department for services provided. Examples include human resources and information technology. Total city-wide internal service charges for FY 2022 amount to \$15.3 million. A major intergovernmental revenue is the HB 124 State Entitlement of \$9.191 million (\$8.765 million for the General Fund and \$427k for the Street Fund), which is primarily from the state gambling tax. The City receives various grants that make up the remaining \$201,745 of intergovernmental revenue in the General Fund. The fifth largest source is special assessments totaling \$8.472 million or 6%. Examples of special assessments include the street district, park maintenance district, and street lighting districts.



	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$26,143,194	\$24,677,547	\$24,677,547	\$25,177,592	\$26,001,617
Licenses & Permits	\$2,076,780	\$2,185,276	\$2,185,276	\$2,109,499	\$2,185,276
Intergovernmental	\$19,627,133	\$14,462,729	\$15,114,717	\$29,356,650	\$24,313,600
Charges for Services	\$50,441,124	\$49,280,696	\$49,280,746	\$45,861,420	\$49,379,237
Fines & Forfeitures	\$745,451	\$817,000	\$817,000	\$842,045	\$817,500
Internal Service	\$13,487,123	\$14,207,407	\$14,207,407	\$14,206,407	\$15,324,240
Special Assessments	\$8,868,739	\$8,445,618	\$8,445,618	\$8,442,191	\$8,472,176
Investment Income	\$1,009,677	\$20,650	\$20,650	\$158,531	\$20,650
Other	\$1,918,429	\$481,371	\$738,371	\$1,142,990	\$613,808
Transfer In	\$2,076,171	\$2,055,852	\$2,055,852	\$2,055,852	\$2,055,852
Issuance of Debt	\$4,208,605	\$0	\$6,057,080	\$6,391,757	\$0
Sale of Assets	\$55,063	\$0	\$0	\$0	\$0
Revenue Totals	\$130,657,490	\$116,634,146	\$123,600,264	\$135,744,934	\$129,183,956

**City-Wide Revenue
3 Year Trend**



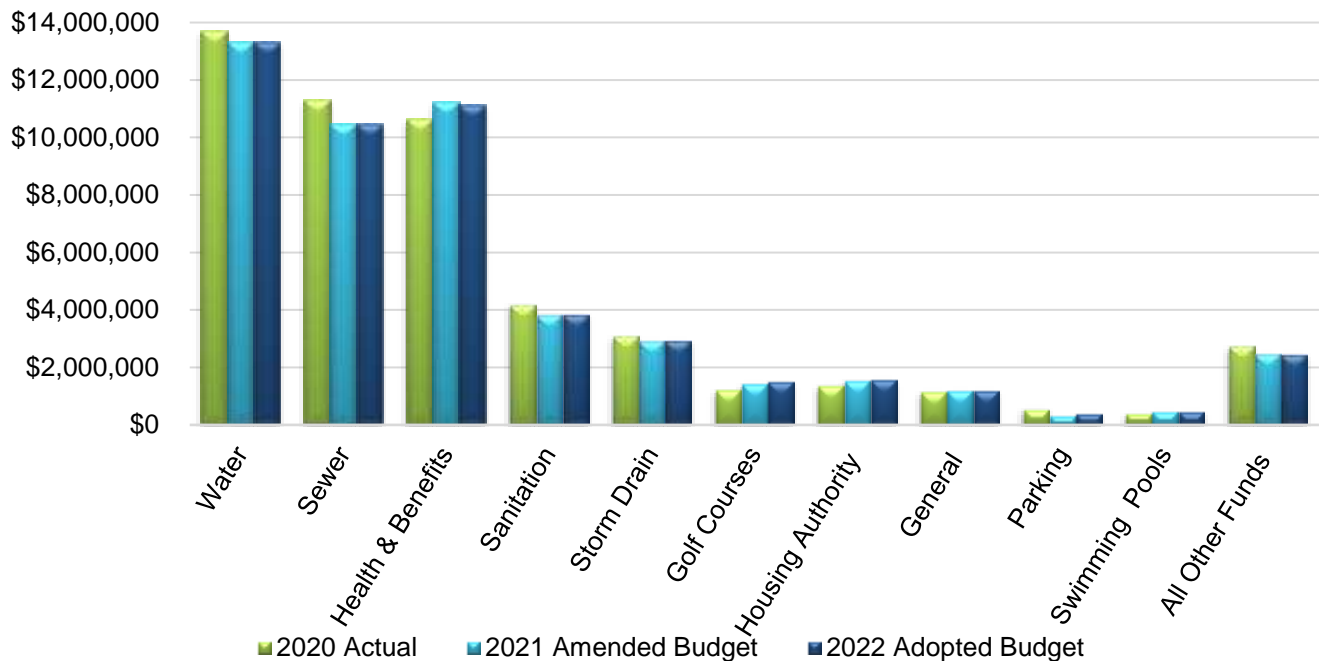
Major Revenues

Charges for Services

Charges for services is 38% percent of total city revenue and 3.4% of General Fund Revenue. Charges for services are fees collected to pay the cost of providing specific services. The majority of the charges for services revenues are for water, sewer, storm drain, and sanitation utilities. Utility rates are reviewed and, if necessary, adjusted annually to pay full costs of providing services. In FY2021 and FY2022 that City did not raise utility rates to aid in economic recovery from the pandemic. The charges for services revenues for health & benefits are the charges to employees for their health insurance plans.

It is City practice to keep up to date with regular incremental utility rate changes while keeping in mind the difficulty that many customers have with utility affordability. However, due to the COVID-19 pandemic, the budget does not include any rate increases to aid in economic recovery. Past utility rate increases are noted in the “Five Year History of Utility Rate Charges” below and require an additional separate public hearing and approval by the City Commission.

**Charges for Services Revenue by Fund
3 Year Trend**



Five Year History of Utility Rate Increases					
Requires Separate Commission Action					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Water	0%	5%	5%	0%	0%
Sewer	0%	2%	2%	0%	0%
Storm Drain	0%	10%	5%	0%	0%
Sanitation					
Residential	5%	0%	7.5%	0%	0%
Commercial	0%	5%	7.5%	0%	0%

Taxes and Special Assessments

Taxes and Special Assessments account for 26% of Total City Revenue and 62% of General Fund Revenue. Taxpayers generally view taxes and special assessments as two names for the same thing; however, there are distinctions.

	2020 Actual Budget	2021 Amended Budget	2022 Adopted Budget	% of Total City Revenue
Taxes				
Real & Personal Property	\$18,172,331	\$17,274,932	\$17,715,907	13.71%
Permissive Medical Health Mill	\$3,551,350	\$3,447,210	\$3,447,210	2.67%
GO Bond Payments	\$184,679	\$164,500	\$164,500	0.13%
Tax Increments	\$2,835,319	\$2,540,905	\$3,424,000	2.65%
Local Option Motor Vehicle	\$1,399,516	\$1,250,000	\$1,250,000	0.97%
Total Taxes Revenue	\$26,143,194	\$24,677,547	\$26,001,618	20.13%
Special Assessments				
Street Maintenance District	\$4,620,048	\$4,583,265	\$4,583,265	3.55%
Park Maintenance District	\$1,508,887	\$1,500,000	\$1,500,000	1.16%
Street Lighting District	\$1,177,007	\$1,123,242	\$1,111,842	0.86%
Boulevard District	\$407,062	\$431,617	\$431,617	0.33%
Portage Meadows	\$65,713	\$65,252	\$65,252	0.05%
Special Improvement District	\$42,634	\$0	\$0	0.00%
Master Debt SILD	\$17,317	\$15,984	\$15,984	0.01%
TBID	\$780,554	\$486,258	\$511,216	0.40%
BID	\$246,301	\$240,000	\$253,000	0.20%
Total Special Assessments	\$8,868,739	\$8,445,618	\$8,472,176	6.56%
Total Taxes and Special Assessments	\$35,011,933	\$33,123,165	\$34,473,794	26.69%

Taxes - Real & Personal Property

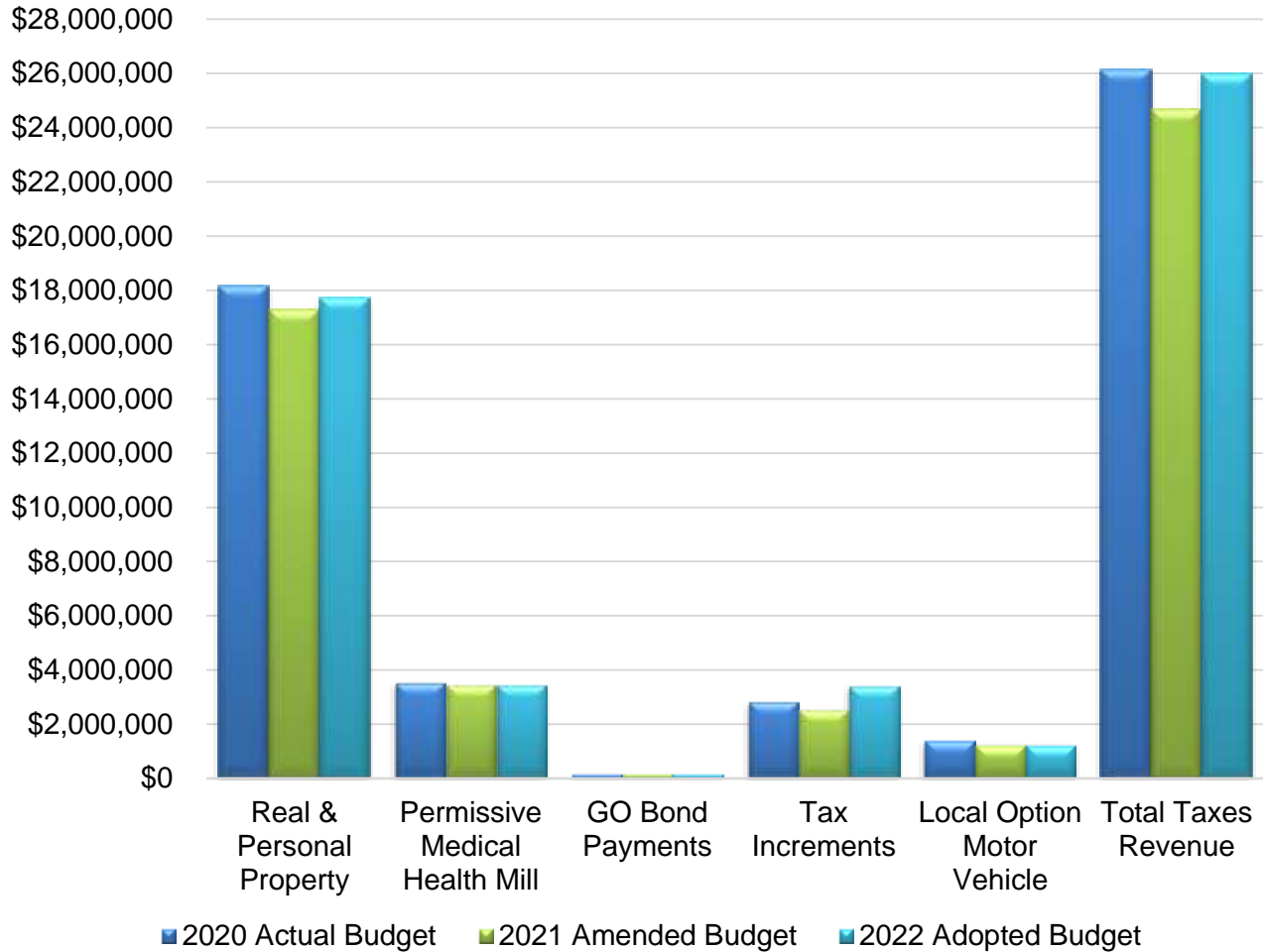
Real and personal property is the tax on property values which is authorized for general purposes. It is no longer informative or valid to compare mill levies from year to year. The 1999 State Legislature created declining taxable property valuations, which are to be offset by increased local mill levies, to achieve the same property tax revenue as the local governments levied for in Tax Year 1998. Mill levies will be adjusted each year as a formula change.

In accordance with Montana state statute, the City will have limited real property tax revenues. The real property taxes are budgeted using historical analysis. Tax revenue increased from \$24.7 million to \$26.0 million in this budget. This increase in property taxes is due to new construction and improvements estimated at \$400,000 in the General Fund. There is no increase to tax revenue from the Permissive Medical Levy or an increase from the inflationary factor. These tax increases were not utilized in this budget to assist the community in recovering from the COVID-19 pandemic. The largest increase to City-wide tax revenue is due to growth in the individual Tax Increment Districts. This tax revenue does not come into the General Fund.

Tax Increments

Tax increments are a method of financing public improvements for a district. Money is borrowed to make public improvements, which will in turn encourage private taxable improvements. Taxable improvements result in new tax revenue (tax increments) that stays within the district.

**City-Wide Total Taxes Revenue
3 Year Trend**



Special Assessments

Special assessments are charges needed to pay for a special improvement and/or related maintenance. A Special Improvement District is that group of properties benefited by, and paying for, a special improvement. Special assessments are typically charged on a square area basis in the City of Great Falls. The Street Maintenance District and the Park Maintenance District are the only districts covering the whole city. The revenue for the Street Maintenance Assessment is deposited directly to the Street Fund. Likewise, the revenue for the Park Maintenance District is deposited directly into that fund. This is a reliable source of revenue restricted to the recovery of specific costs. Additional separate public hearings are needed to adopt the budgeted rates.

Five Year History of Special Assessment Rate Changes					
<small>Requires Separate Commission Action</small>					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Street Maintenance District	0%	0%	0%	0%	0%
Boulevard District	7%	3%	5%	0%	0%
Portage Meadows District	0%	7%	5%	0%	0%
Street Lighting	-1%	0%	0.5%	- 4%	- 1%
Park Maintenance District	-	New	0%	0%	0%

Intergovernmental Revenue

Intergovernmental Revenue is 18.8% of total city revenue and 25.8% of total General Fund revenue. Revenues from federal, state and other local governments are considered intergovernmental revenues. The City has received federal funding for COVID relief from the CARES Act and American Rescue Plan Act (ARPA). A total of \$10.1 million was received from the CARES Act. A total of \$19.5 million will be received from ARPA. The State Entitlement payments for HB 124 increased 1.44% in FY 2022. Revenue from Federal Block and Home Grants continues to be greater than usual because of extra COVID funding

	2020 Actual Budget	2021 Amended Budget	2022 Actual Budget	% of Total City Revenue
Intergovernmental				
CARES Act	\$5,055,237	\$74,887	\$0	0.00%
American Rescue Plan Act	\$0	\$0	\$9,736,368	7.54%
State Gaming Licenses	\$145,364	\$150,000	\$150,000	0.12%
State Entitlements	\$8,777,069	\$9,061,267	\$9,191,538	7.12%
State 911 Combined Revenue	\$606,154	\$612,447	\$612,447	0.47%
State Gas Tax Apportionment	\$953,379	\$953,379	\$953,379	0.74%
State Gas Tax BaRSAA	\$1,853,221	\$1,000,000	\$1,000,000	0.77%
State Historic Preservation	\$5,625	\$6,000	\$6,000	0.00%
State Library Support	\$28,216	\$28,216	\$31,039	0.02%
State Economic Dev Pass-through	\$20,000	\$60,000	\$15,000	0.01%
County Library Support	\$177,000	\$177,000	\$177,000	0.14%
Federal Highway & Transport. Grants	\$418,280	\$524,900	\$524,900	0.41%
Federal Public Safety Grants, Misc	\$474,539	\$390,789	\$55,211	0.04%
Federal HIDTA Grant	\$279,215	\$216,975	\$216,975	0.17%
Federal Block and Home Grants	\$1,212,993	\$1,610,897	\$1,569,614	1.22%
Miscellaneous Culture & Rec Grants	\$10,000	\$274,450	\$37,300	0.03%
Other Intergovernmental Revenue	\$40,011	\$125,097	\$36,829	0.03%
Total Intergovernmental Revenue	\$20,056,304	\$15,266,304	\$24,313,600	18.82%

Federal COVID Relief Allocations

Starting in FY2020, the City received a total of \$10.1 million from the CARES Act, which can be used for any general government purpose. \$4.6 million is reserved in the General Fund, and the remaining \$5.5 million is in the COVID Recovery Fund. The City’s allocation from the American Rescue Plan Act (ARPA) is \$19.5 million. Half was received in FY2021, and the second half will be received in FY2022. The amount already received (\$9.7 million) is in the COVID Recovery Fund. The ARPA funding has many restrictions for its uses. No decisions have been made yet for use of this money. Initial decisions will be made during FY2022 with appropriate budget adjustments. The ARPA allocation must be obligated by December 31, 2024, whereas the CARES allocation has no spending time limits.

State Entitlements

Starting in FY 2002, a number of revenue items were replaced by an entitlement share of the State General Fund. These were past property tax reductions, the gambling tax, and the motor vehicle tax. The year over year increase in this payment can vary greatly. The increase for FY 2021 was 3.24% or approximately \$284,198. The increase for FY 2022 was only 1.44% likely due to a decrease in State revenues during the pandemic. It is still unknown what the COVID-19 pandemic will do to this funding source in the coming years.

State Gas Tax Apportionment

The revenue from the State tax on motor fuel sales is apportioned to local governments based on population and road mileage factors. Total Street District Fund and Gas Tax BaRSAA Fund revenues include \$1,953,379 from state gas taxes. BaRSAA funding has made a significant positive impact on the street department’s ability to complete projects since being passed by the 2017 Montana State Legislature.

Federal Community Development Block Grant and HOME Grant Funds

The U.S. Department of Housing and Urban Development (HUD) provides grant funding for slum and blight removal, projects that benefit low income people, and other community projects. HOME grants provide funding for affordable housing. These grants have been funding many valuable projects for the community. Between the two grants, there is \$1,569,614 available in FY 2022. This includes additional funding made available to respond to the COVID-19 pandemic. There is some concern about future funding of these grants.

Library and Other Culture & Recreation Grants

The Library receives \$177,000 annually from Cascade County to help fund operations. In addition, State funding for the library is \$31,039 annually to help fund operations. The Park & Recreation department will receive grants to fund projects on the Rivers Edge Trail, including the slump repair which caused damage in previous years.

Internal Service Charges and Transfers In (Double Counting Effect)

Internal service operations include human resources, city telephone, health and benefits, insurance and safety, finance, information technology, central garage, engineering, public works administration, and civic center facility services. Internal charges account for transactions among the departments within the City organization. The charges properly show financial activity within the total City budget, but the City does not actually pay out or receive any additional cash. Hence, this creates a double counting effect. Internal charges and transfers are 13.45% of total City revenue, and 2.8% of total General Fund revenue. A listing of all interfund transfers is located on page 52.

	2020 Actual Budget	2021 Amended Budget	2022 Adopted Budget	% of Total City Revenue
Internal Service and Transfers In				
Internal Service Charges	\$13,487,123	\$14,207,407	\$15,324,240	11.86%
Transfer In	\$2,076,171	\$2,055,852	\$2,055,852	1.59%
Total Internal Service and Transfers In	\$15,563,294	\$16,263,259	\$17,380,092	13.45%

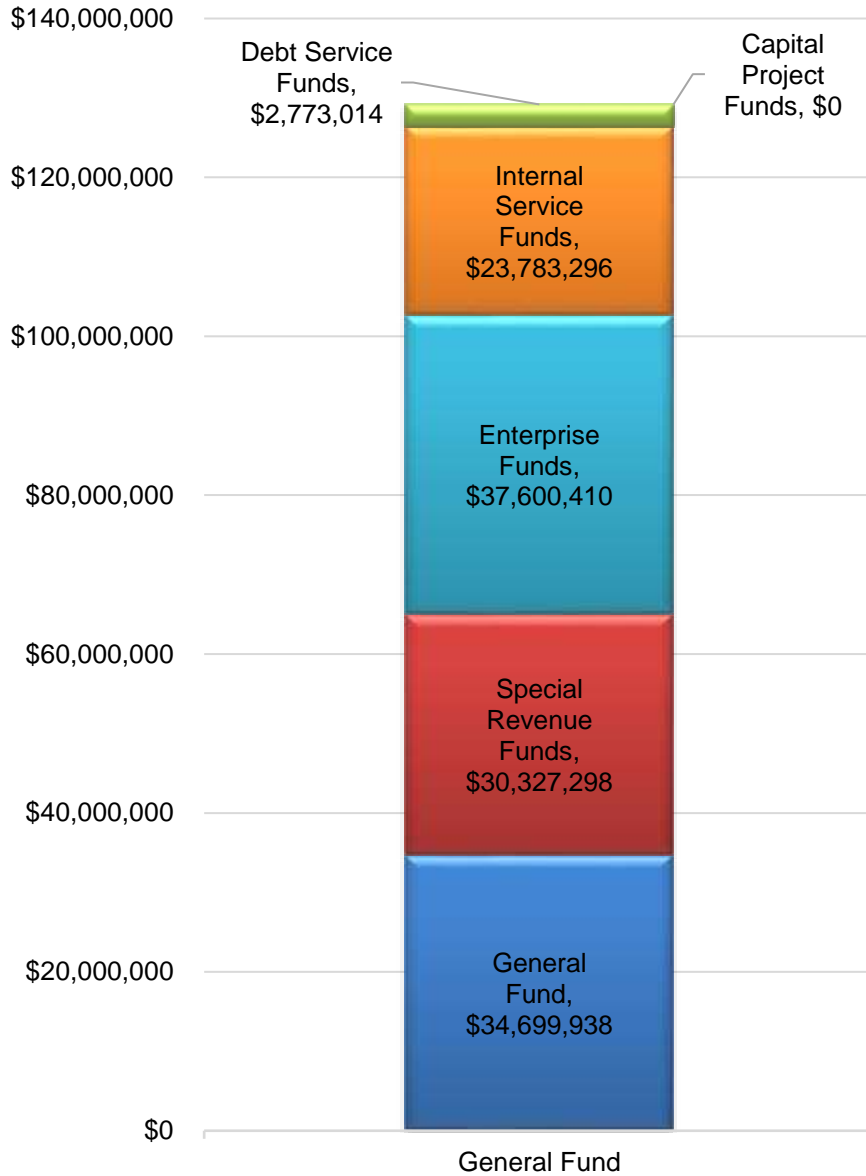
Issuance of Debt

Issuance of Debt fluctuates from year to year depending on projects in the pipeline for capital improvements, especially in the enterprise funds for utilities. There is no debt issuance budgeted for FY 2022.

	2020 Actual Budget	2021 Amended Budget	2022 Adopted Budget	% of Total City Revenue
Issuance of Debt				
Issuance of Debt	\$4,208,605	\$6,057,080	\$0	0.00%
Total Issuance of Debt	\$4,208,605	\$6,057,080	\$0	0.00%

Note: Types & Description of Funds found on pages 71-77.

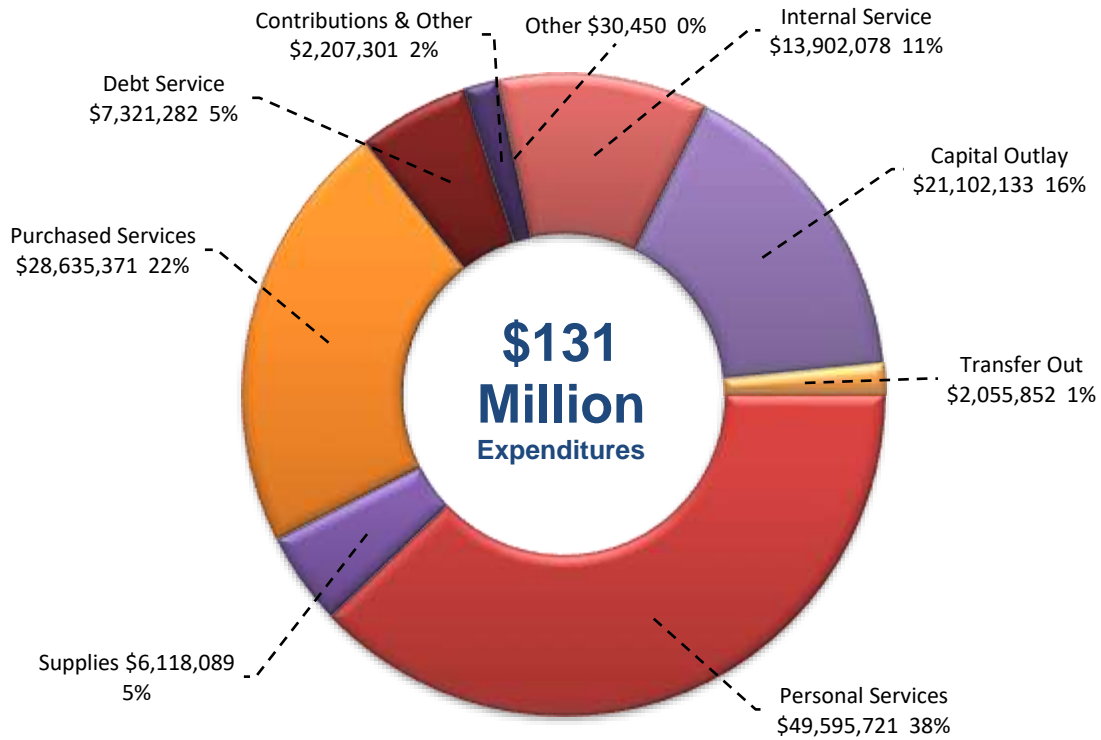
FY2022 City-Wide Revenue by Fund Type



	2020 Actual Budget	2021 Amended Budget	2022 Adopted Budget
Fund Types			
General Fund	\$39,233,103	\$34,296,966	\$34,699,938
Special Revenue Funds	\$24,652,374	\$22,084,982	\$30,327,298
Debt Service Funds	\$4,426,104	\$1,102,219	\$2,773,014
Capital Project Funds	\$368,372	\$5,679,000	\$0
Enterprise Funds	\$39,854,181	\$37,527,368	\$37,600,410
Internal Service Funds	\$22,123,356	\$22,909,729	\$23,783,296
Total All Fund Types	\$130,657,490	\$123,600,264	\$129,183,956

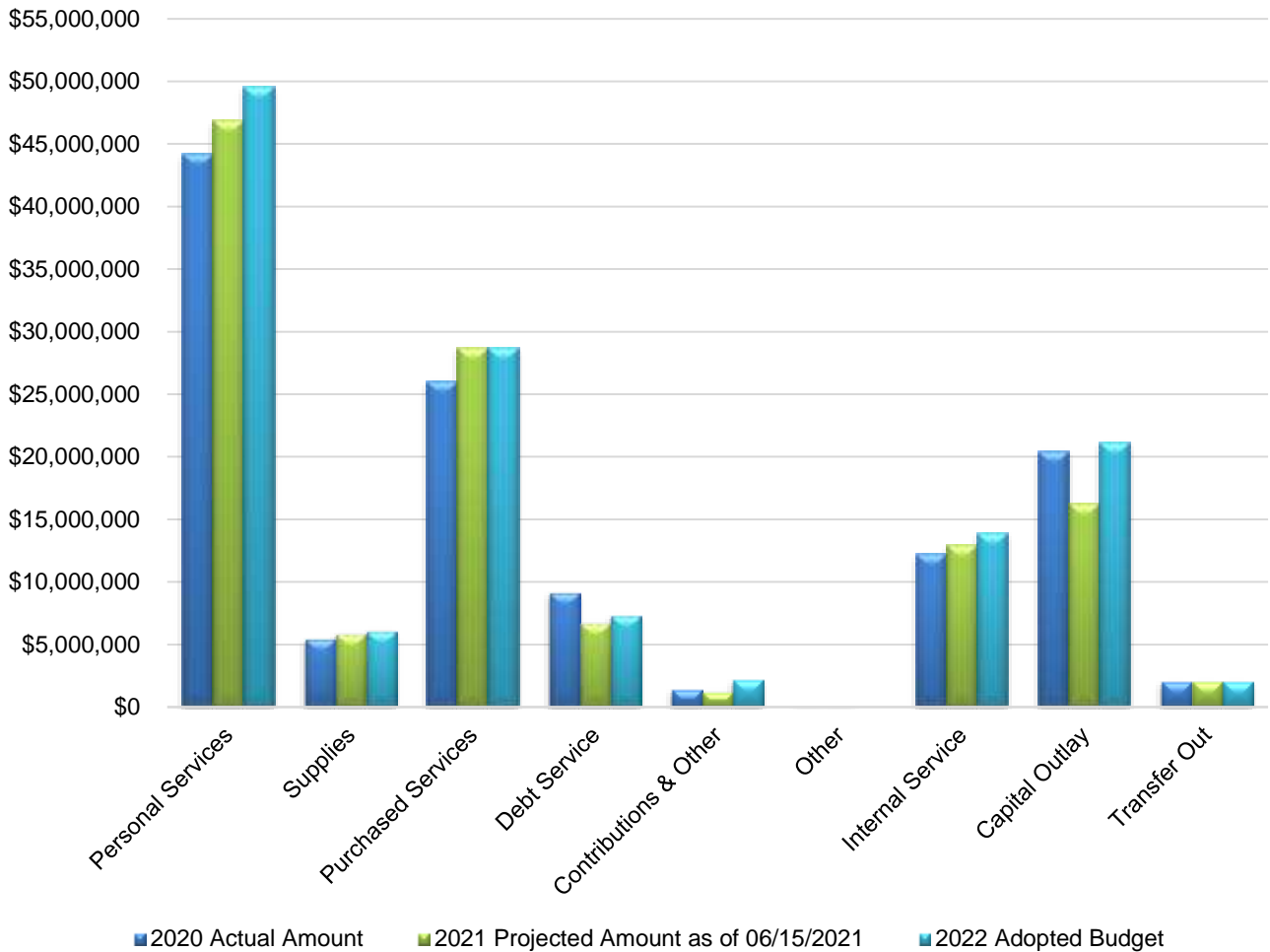
Where the Money Goes

Total city-wide expenditures for Fiscal Year 2022 are \$131 million. The largest City expenditure is for Personal Services at 38%. This includes salaries and benefits. The next largest expenditures are Purchased Services at 22% and Capital Outlay at 16%. Capital Outlay includes equipment and improvements. The majority of the improvements are budgeted in the Water, Sewer, and Storm Drain Funds. The fourth largest expenditure is for internal service at 11%. Following internal service is debt payments, 5%, supplies, 5%, and transfer out, 1%.



	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Expenditures					
Personal Services	\$44,200,093	\$48,561,521	\$48,561,521	\$46,866,186	\$49,595,721
Supplies	\$5,485,329	\$6,000,047	\$6,105,541	\$5,861,593	\$6,118,089
Purchased Services	\$26,013,577	\$27,803,201	\$30,214,596	\$28,634,908	\$28,635,371
Debt Service	\$9,173,533	\$6,666,423	\$6,666,423	\$6,751,994	\$7,321,282
Contributions & Other	\$1,424,946	\$1,681,607	\$1,681,607	\$1,230,532	\$2,207,301
Other	\$77,659	\$30,450	\$80,908	\$82,589	\$30,450
Internal Service	\$12,224,424	\$12,896,288	\$12,896,288	\$12,892,918	\$13,902,078
Capital Outlay	\$20,366,096	\$15,376,429	\$31,447,055	\$16,244,038	\$21,102,133
Transfer Out	\$2,076,171	\$2,055,852	\$2,055,852	\$2,055,852	\$2,055,852
Expenditure Totals	\$121,041,828	\$121,071,818	\$139,709,791	\$120,620,610	\$130,968,277

City-Wide Expenditures 3 year Trend



Major Expenditures

Personal Services

Overall personal services in the FY 2022 Adopted Budget, including salaries and benefits, increased 5.8% over the FY 2021 projected amount and are 38% of the City’s total expenditure budget. All union contracts were re-negotiated starting July 1, 2021 for a 2 year period. They expire June 30, 2023. The City negotiated with all employees to move to an 85%/15% cost sharing for health insurance from 90%/10% starting July 1, 2021. This is city-wide savings of \$576,284. The City also has decreased workers compensation rates in FY2022, which is a savings of \$405,112.

The personnel budgets reflect a total of 512.68 full time equivalents (FTEs) in full and part time positions (not including seasonal and temporary workers). This is an increase of 6.00 FTEs from the FY 2021 budget. Additional information about employee counts is available under the employee summary tab.

Changes in FTE Counts for Fiscal Year 2022

Human Resources

Human Resources	Added HR Generalist Position	1.00
	Moved Payroll from Finance	1.00
	Moved Risk Manager from Insurance Fund	1.00
	Total Change for Human Resources	3.00

Insurance & Safety

Insurance & Safety	Moved Risk Manager to HR Fund	(1.00)
	Total Change for Insurance & Safety	(1.00)

Finance

Finance	Moved Payroll to Human Resources	(1.00)
	Added Grant Administrator	1.00
	Total Change for Finance	0.00

Public Works

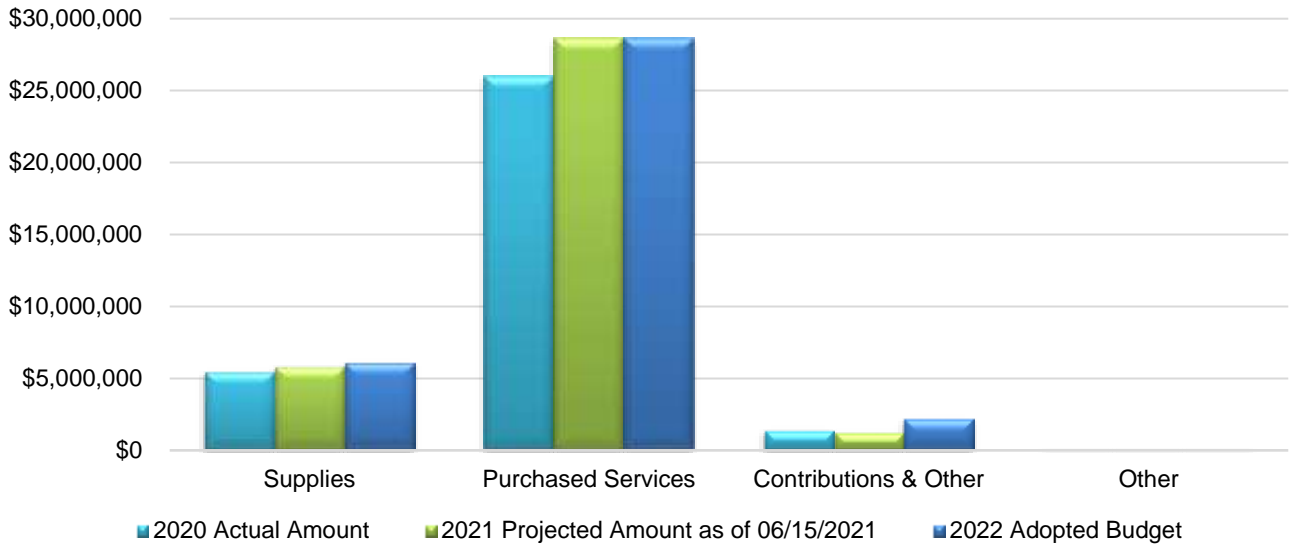
Engineering	Added 2 Engineers	2.00
	Added 2 Inspectors	2.00
	Total Change for Public Works	4.00

Total Change in FTEs		6.00
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Operations

The operations portion of expenditures includes supplies and materials, purchased services, and other costs. This is 29% of the total expenditure budget.

**City-Wide Operating Costs
3 Year Trend**



Capital Outlay

The City’s appropriations for capital outlay in FY 2022 total \$21,102,133 or 16.1% of the total budget. This is a decrease from the FY 2021 amended capital outlay amount. Capital outlay varies considerably from year to year according to the timing of debt issuance, the planned use of reserves, and the timing of engineering for each project. In this budget, fewer projects were planned in the utility funds because there will be no utility rate increases this year. Some projects had to be pushed out to future years in order to maintain adequate cash flow without rate increases.

Capital Projects Funds

The General Fund transfers money to the General Capital Projects Fund for general government facility and equipment needs. There is no budget for this in FY 2022. In FY 2021, the City issued debt from the Downtown Tax Increment District to fund the Civic Center Façade project. This project is expected to be completed in 2023.

Major Capital Improvement Projects

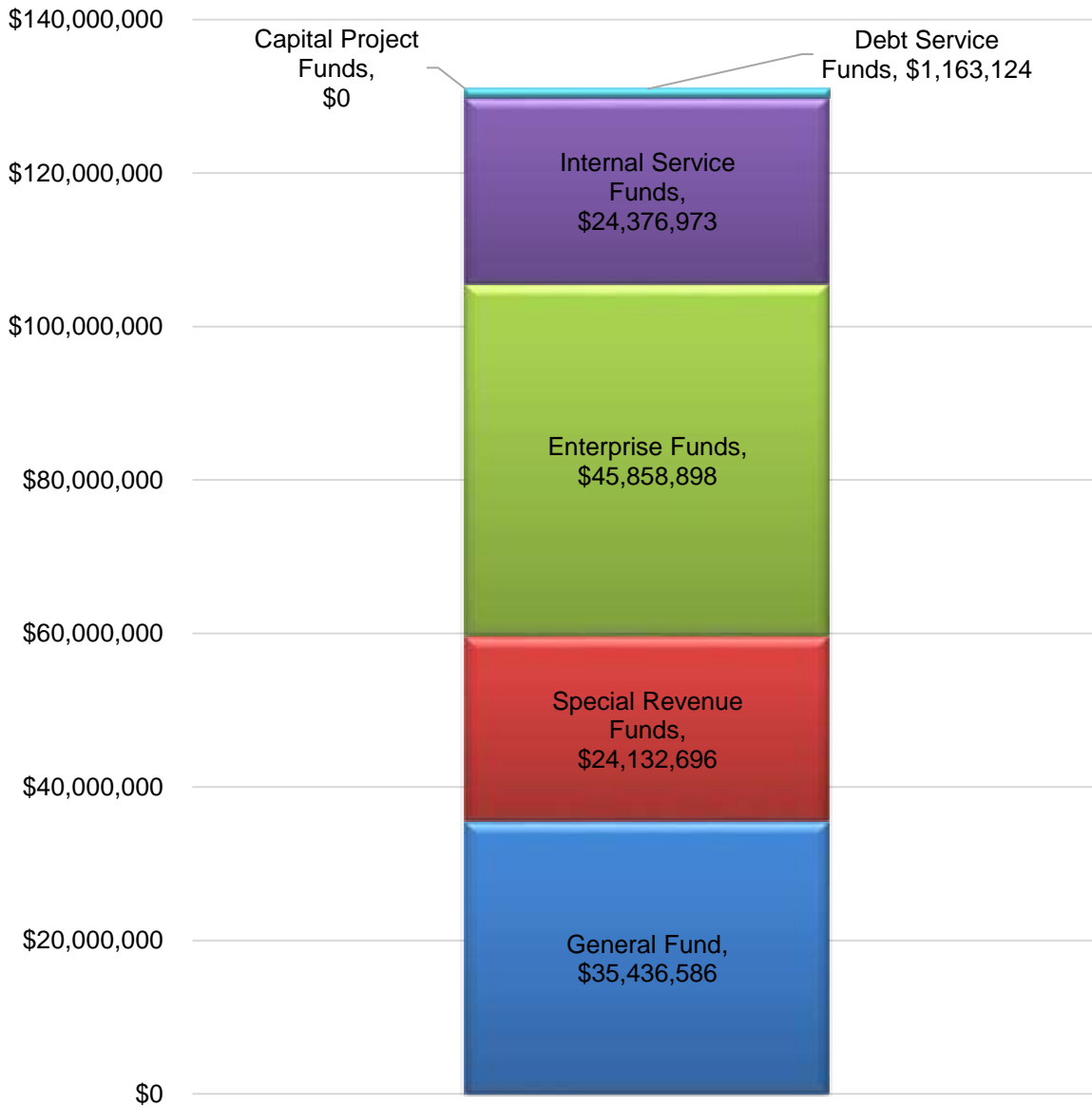
- All Major Capital Improvement Projects for Water, Sewer, Storm Drain, Street, and Park Maintenance Funds for FY 2022 are listed on pages 58-59.

Debt Service

The City’s appropriations for debt service in FY 2022 total \$7,321,282 or 5.6% of the total budget. Pages 66-67 are the current debt service schedules. This is a slight decrease from FY 2021 because of new debt issued in the Downtown Tax Increment District.

Note: Types & Description of Funds found on pages 71-77.

FY2022 City-Wide Expenditures by Fund Type



Fund Types	2020 Actual Budget	2021 Amended Budget	2022 Adopted Budget
General Fund	\$32,631,836	\$35,292,943	\$35,436,586
Special Revenue Funds	\$20,933,049	\$26,306,248	\$24,132,696
Debt Service Funds	\$4,220,348	\$676,212	\$1,163,124
Capital Project Funds	\$597,718	\$6,475,094	\$0
Enterprise Funds	\$40,580,961	\$48,199,312	\$45,858,898
Internal Service Funds	\$22,077,917	\$22,759,982	\$24,376,973
Total All Fund Types	\$121,041,828	\$139,709,791	\$130,968,277

Interfund Transfers

Interfund transfers are flows of assets (such as cash or goods) between funds without equivalent flows of assets in return and without a requirement for repayment. In FY 2022, there were no increases to transfers out of the General Fund to other funds for operations. The transfer in to the Gas Tax BaRSSA Fund is a match required by the State from the Street District Fund.

Operating Transfers

- Authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.
- Operating subsidy transfers from the General Fund to special revenue, enterprise, debt service or internal service funds.
- Contribution of capital financing to establish an operation.
- Subsequent return of all or part of such a contribution.
- Transfers of residual balances of discontinued funds to the General Fund or a debt service fund.

Fund	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Transfers In					
General	\$0	\$0	\$0	\$0	\$0
Library	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Planning & Comm Development	\$271,932	\$271,932	\$271,932	\$271,932	\$271,932
Natural Resources	\$256,277	\$256,277	\$256,277	\$256,277	\$256,277
Gas Tax BaRSSA	\$56,620	\$50,000	\$50,000	\$50,000	\$50,000
General Obligation Taxable Bond	\$148,545	\$144,846	\$144,846	\$144,846	\$144,846
Swimming Pools	\$267,861	\$267,861	\$267,861	\$267,861	\$267,861
911 Dispatch	\$356,674	\$346,674	\$346,674	\$346,674	\$346,674
Recreation	\$39,206	\$39,206	\$39,206	\$39,206	\$39,206
Civic Center Events	\$265,913	\$265,913	\$265,913	\$265,913	\$265,913
Engineering	\$63,143	\$63,143	\$63,143	\$63,143	\$63,143
Total Transfers In	\$2,076,170	\$2,055,852	\$2,055,852	\$2,055,852	\$2,055,852
Transfers Out					
General Fund	\$1,662,877	\$1,659,178	\$1,659,178	\$1,659,178	\$1,659,178
License	\$0	\$0	\$0	\$0	\$0
Street District	\$56,620	\$50,000	\$50,000	\$50,000	\$50,000
911 Special Revenue	\$356,674	\$346,674	\$346,674	\$346,674	\$346,674
Total Transfers Out	\$2,076,170	\$2,055,852	\$2,055,852	\$2,055,852	\$2,055,852

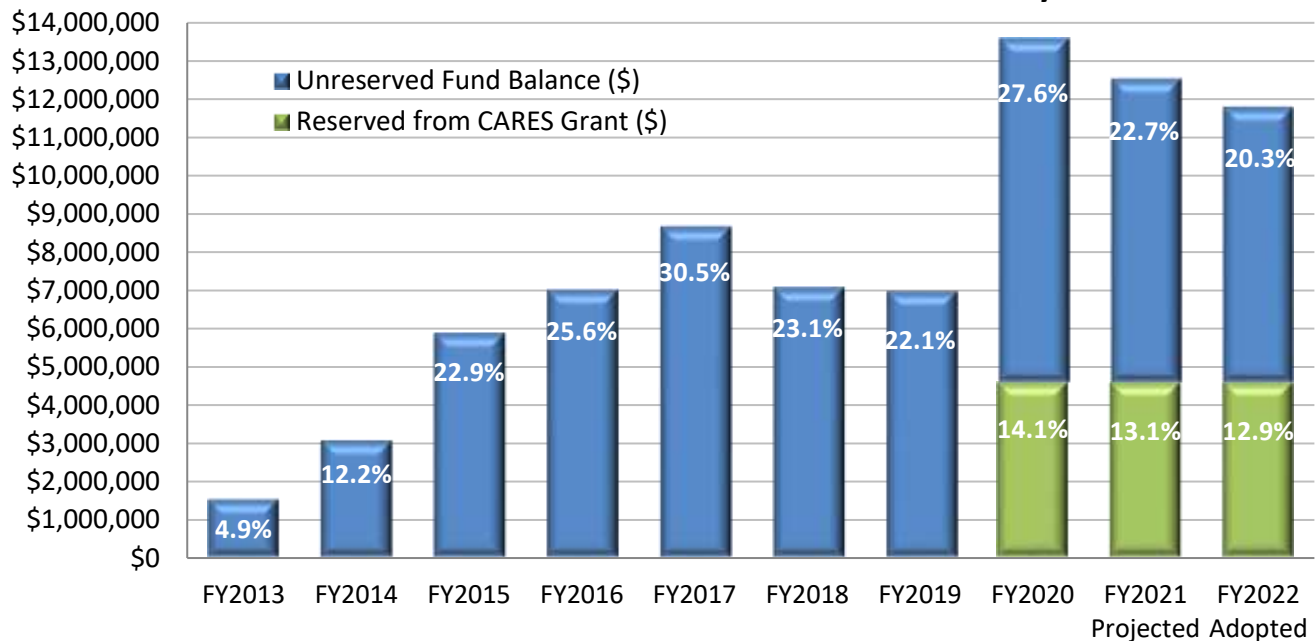
Fund Balance

Fund Balance is defined as the difference between the assets and liabilities of a fund. The balance is divided into reserved and unreserved portions. The City of Great Falls maintains unreserved fund balance, to provide for unforeseen expenditures or emergencies and to provide working capital in the first several months of the fiscal year, until sufficient revenues are available to fund operations.

General Fund

The graph below shows that the city depleted the General Fund balance in FY 2013. The decline is due to a one time transfer from the General Fund to the Electric Fund of \$5.5 million to cover the cash deficit in the Electric Fund. The City of Great Falls has rebuilt the unreserved General Fund balance since 2013. The fund balance increased in FY 2020 because of a settlement of a large outstanding tax protest and money received from the federal CARES Act for COVID recovery. Due to economic recovery needed from the pandemic, the City did not raise property taxes in the General Fund in FY 2021 or FY 2022. This has caused the unreserved fund balance to decrease to lower than the recommended minimum of 22%. No decisions have been made yet for the use of the federal relief money received. Additional federal relief money is in the COVID Recovery Fund.

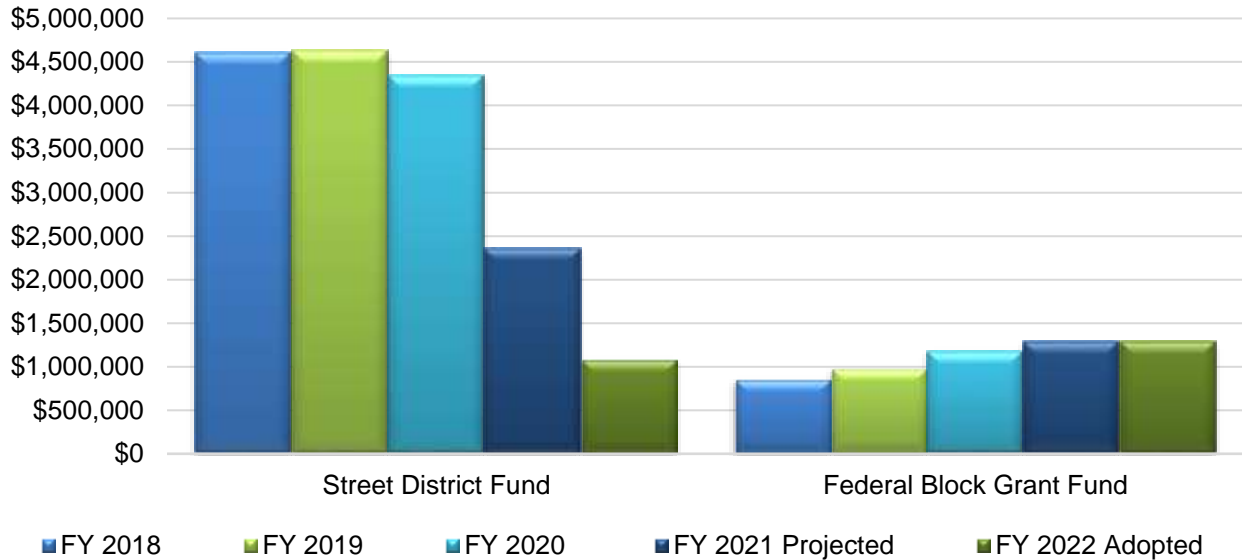
22% Recommended Minimum Policy



Other Governmental Funds

The two other major governmental funds are: the Federal Block Grants Fund and the Street District Fund. The five year trend for the Federal Block Grants Fund shows a stabilized fund balance for the last five years. The fund balance is from the Revolving Loan programs that have generated program income. The Street District Fund had a high and growing balance in previous years and will be lowered in FY 2022 with the use of funds on street improvement projects. The Street District Fund balance is dependent on the timing of capital projects and typically not all capital outlay occurs in the year it is budgeted.

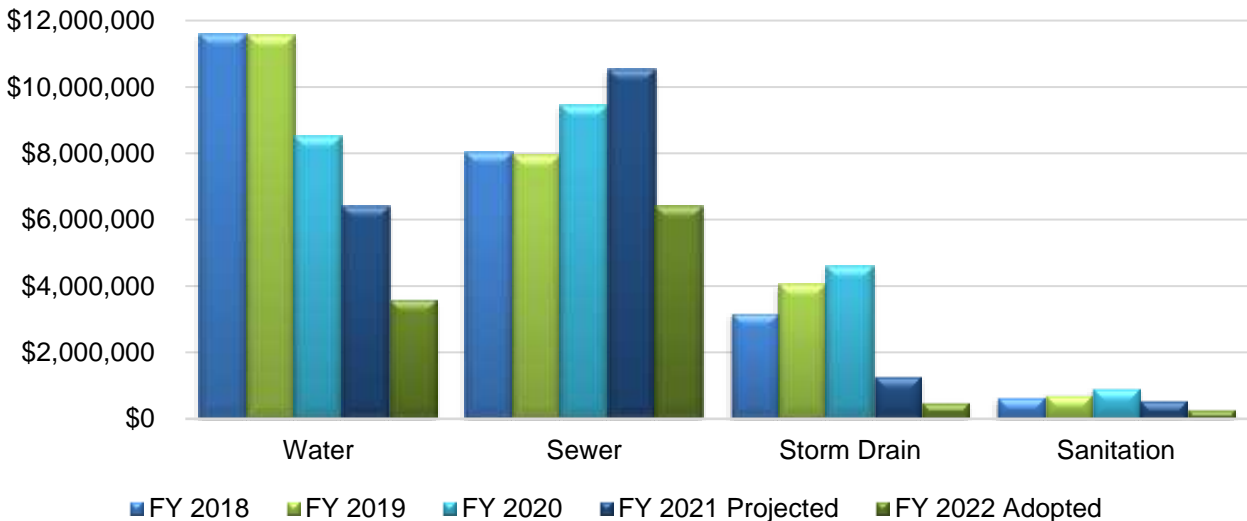
Other Major Governmental Fund Balances 5 Year Trend



Proprietary Funds

The chart below shows the five year trend of the major proprietary funds’ unreserved fund balances. The decline in the fund balances in water, sewer, and storm drain funds are due to the use of unreserved fund balances for current capital improvement projects. The immediate need to purchase trucks for Sanitation has kept the balance low in most recent years for the Sanitation Fund. All of these funds are also showing a decline in fund balance in FY 2022 because there are no utility rate increases factored into the budget because of the economic recovery needed from the COVID-19 pandemic. The City is still able to use cash to fund capital projects, even without rate increases.

Unreserved Major Proprietary Fund Balances 5 Year Trend



Capital Expenditures

There are two parts to Capital Expenditures:

1) Capital Outlay

Capital outlay items normally include operating equipment which will last longer than three years and has an initial cost per item of at least \$25,000. This threshold increased from \$5,000 effective July 1, 2020, with the adoption of the City's new purchasing policy. Capital outlay expenditures are typically funded from the operating budget.

2) Capital Projects

A capital project is a project of a nonrecurring nature with a cost of at least \$25,000 and an estimated service life of at least 10 years. A capital project may be made up of items which would be non-capital by themselves, but when combined in a single project create a facility or service system which should be capitalized. Capital projects may be funded on a pay as you go basis, but more often are funded through loans, grants, special improvement district financing, revenue bonds, tax increment financing, or general obligation bonds. Debt financing is usually secured by special assessment districts, user fees, and/or service charges.

Capital expenditures planning starts with the identification of needs through a variety of mechanisms:

- Capital outlay needs for replacement equipment are identified through annual operating and condition analysis and Equipment Revolving Schedules (ERS).
- Capital outlay needs for new equipment are identified through annual operating analysis and master plan capital improvement programs.
- Capital project needs for facilities and systems are identified through annual operating and condition analysis and master plan capital improvement programs.

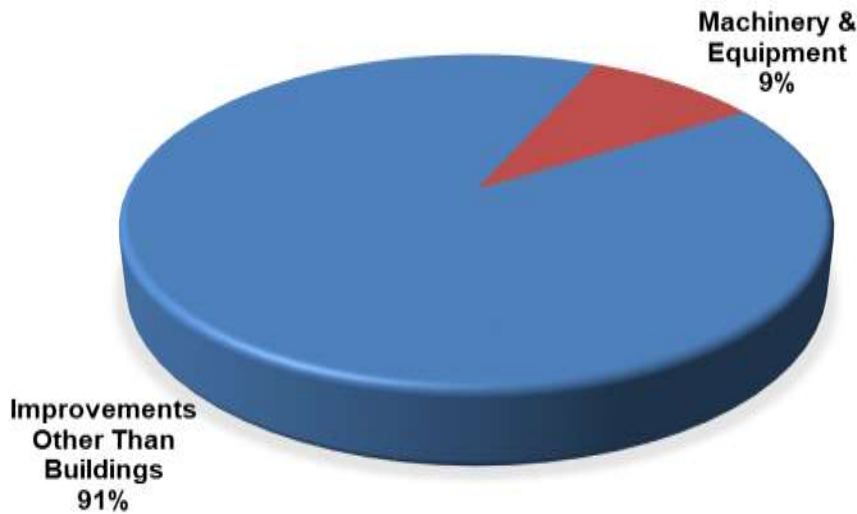
Equipment Revolving Schedules and Capital Improvement Programs are further described in the Policies Section (pages 36-38).

FY 2022 Capital Expenditures by Category

Fund	TOTAL	Improvements	Machinery & Equipment
Library			
Library Admin	\$260,000	\$260,000	\$0
Library Totals	\$260,000	\$260,000	\$0
Park Maintenance District			
Park Maintenance	\$27,791	\$0	\$27,791
Park Maintenance District Totals	\$27,791	\$0	\$27,791
Street District			
Street Maintenance	\$1,035,000	\$1,035,000	\$0
Street District Totals	\$1,035,000	\$1,035,000	\$0
Gas Tax BaRSAA			
Street Maintenance	\$2,325,000	\$2,325,000	\$0
Gas Tax BaRSAA Totals	\$2,325,000	\$2,325,000	\$0
Park & Rec Special Revenue			
Park & Rec Special Revenue	\$0	\$0	\$0
Park & Rec Special Revenue Totals	\$0	\$0	\$0
East Industrial Ag Tech Park			
Special Districts	\$436,900	\$436,900	\$0
East Industrial Ag Tech Park Totals	\$436,900	\$436,900	\$0
Federal Block Grant			
Block Grant Projects	\$190,176	\$190,176	\$0
Federal Block Grant Totals	\$190,176	\$190,176	\$0
Water			
Water - Purification	\$3,500,000	\$3,500,000	\$0
Water - Distribution	\$3,330,370	\$3,025,000	\$305,370
Water Totals	\$6,830,370	\$6,525,000	\$305,370
Sewer			
Sewer - Treatment	\$4,885,000	\$4,885,000	\$0
Sewer - Collection	\$1,855,210	\$1,400,000	\$455,210
Sewer Totals	\$6,740,210	\$6,285,000	\$455,210
Storm Drain			
MS 4 Phase II Upgrades	\$400,000	\$400,000	\$0
Storm Drain - Collection	\$1,635,000	\$1,635,000	\$0
Storm Drain Totals	\$2,035,000	\$2,035,000	\$0

FY 2022 Capital Expenditures by Category – Continued

Fund	TOTAL	Improvements	Machinery & Equipment
Central Garage Equipment Revolving	\$1,146,686		\$1,146,686
Central Garage Totals	\$1,146,686	\$0	\$1,146,686
Finance Utility Billing	\$50,000	\$0	\$50,000
Finance Totals	\$50,000	\$0	\$50,000
Engineering Engineering	\$7,000	\$0	\$7,000
Engineering Totals	\$7,000	\$0	\$7,000
Public Works Admin Public Works Admin	\$18,000	\$18,000	\$0
Public Works Admin Totals	\$18,000	\$18,000	\$0
Total All Budgeted Funds	\$21,102,133	\$19,110,076	\$1,992,057



FY 2022 Capital Projects

Street Fund	Project Budget
Stuckey Rd NW Bypass to City Limits	\$80,000
Internal Engineering	\$230,000
Long Fellow/ Lincoln ADA	\$425,000
Unscheduled Development	\$250,000
Solid Waste Study	\$50,000
Total Street Fund	\$1,035,000
Gas Tax BaRSAA Fund	
Upper River Road (Mill and Overlay)	\$325,000
2nd Ave SW 3rd St to 6th St SW (3 blocks)	\$1,000,000
3rd Ave SW 5th St to 6th St SW (1 block)	\$1,000,000
Total Gas Tax BaRSAA Fund	\$2,325,000
Water Fund - Purification	
Water Sludge Processor	\$2,500,000
Misc. Water Treatment Plant Improvements	\$200,000
Solid Waste Study	\$50,000
Water Treatment Plant Stairs	\$100,000
Internal Engineering	\$175,000
Total Water Purification	\$3,025,000
Water Fund - Distribution	
Water Main Replacements	\$2,900,000
Internal Engineering	\$450,000
Unscheduled Development	\$150,000
Total Water Distribution	\$3,500,000
Total Water Fund	\$6,525,000
Sewer Fund - Collection	
Manhole Rehab	\$100,000
Miscellaneous Sewer Rehab	\$1,000,000
Internal Engineering	\$200,000
Unscheduled Development	\$100,000
Total Sewer Collection	\$1,400,000

FY 2022 Capital Projects - Continued

Sewer Fund - Treatment	<u>Project Budget</u>
Lift Station 2 Force Main	\$200,000
Solids Waste Study	\$50,000
WTP Sludge Processor	\$4,000,000
Solids Building HVAC & Lighting Design	\$75,000
Miscellaneous Capital (Veolia Contract)	\$150,000
Westside Pump Station Bar Screen Replacement	\$350,000
Internal Engineering	\$60,000
Total Sewer Treatment	<u>\$4,885,000</u>
Total Sewer Fund	<u><u>\$6,285,000</u></u>
Storm Drain Fund - MS4 Phase II Upgrades	
MS-4 Phase II Regional Facilities	\$400,000
Total Storm Drain MS4 Phase II Upgrades	<u>\$400,000</u>
Storm Drain Fund - Collection	
Valeria Way, Phase 2	\$900,000
Miscellaneous Inlet & Valley Gutter	\$50,000
Smith Coulee & Berkner Heights Det Pond	\$200,000
Lower 9th Ave S Basin/ Central Ave Draining Study	\$25,000
Solid Waste Study	\$10,000
Internal Engineering	\$250,000
Unscheduled Development	\$200,000
Total Storm Drain Collections	<u>\$1,635,000</u>
Total Storm Drain Fund	<u><u>\$2,035,000</u></u>
Park Maintenance District*	
Carter Park Pavilion Roof	\$14,000
Surface for Outdoor Fitness Equipment in Gibson Park	\$55,000
Sports Courts (basketball and tennis/pickle ball)	\$175,000
Irrigation Upgrades	\$200,000
Warden Park, Disc Golf Tee Boxes	\$6,000
River's Edge Trail Match	\$25,000
Tree Replacement	\$20,000
Turf Maintenance (pesticide, herbicide, rodent control, etc.)	\$40,000
Total Park Maintenance Projects	<u><u>\$535,000</u></u>

*Park Maintenance District projects are budgeted under Professional Services.

FY 2022 Equipment Purchases

Units Purchased from Central Garage Fund

Department	Number of Units	Description of Unit	Number of Years Deferred	Unit Cost	Total Cost
Capital Purchases					
Police	6	Patrol Units	0	\$38,780	\$232,680
Parks	1	3/4 Ton Service Truck	0	\$36,540	\$36,540
Forestry	1	1/2 Ton Pickup	12	\$29,560	\$29,560
Street	1	Paver	12	\$402,286	\$402,286
	1	1/2 Ton Pickup	0	\$29,560	\$29,560
	1	3/4 Ton Service Truck	0	\$29,890	\$29,890
	1	Street Sweeper (Totaled)	3	\$302,000	\$302,000
	12	Total Capital Purchases			\$1,062,516
Non Capital Purchases					
	1	Police Equipment		\$29,600	\$29,600
	1	Striping Truck Conversion		\$30,070	\$30,070
	1	Used Water Truck		\$24,500	\$24,500
	3	Total Non Capital Purchases			\$84,170
	15	Total Central Garage Purchases			\$1,146,686

Units Purchased from Other Funds

Department	Number of Units	Description of Unit	Number of Years Deferred	Unit Cost	Total Cost
Water Distribution	1	1/2 Ton Service Truck	0	\$60,400	\$60,400
	1	1/2 Ton Pickup	0	\$32,720	\$32,720
	1	Dump Truck	3	\$119,410	\$119,410
Water Purification	1	Telehandler	0	\$58,060	\$58,060
	1	1/2 Ton Pickup	0	\$34,780	\$34,780
Sewer	1	Sewer Jet Truck	0	\$262,060	\$262,060
	1	Sewer Jet Trailer	0	\$133,050	\$133,050
	1	1 Ton Dump Truck	1	\$60,100	\$60,100
	8	Units Purchased from Other Funds			\$760,580
	23	Total Equipment Purchased			\$1,907,266

5 Year Summary of Capital Expenditures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Adopted	Capital Projects	Capital Outlay
Fund							
General Fund							
Miscellaneous Admin	\$156,965	\$173,966	\$16,520	\$26,054	\$0	\$0	\$0
City 190	\$0	\$99,356	\$24,767	\$0	\$0	\$0	\$0
Parks	\$0	\$5,740	\$4,000	\$0	\$0	\$0	\$0
Fire	\$41,054	\$10,705	\$0	\$0	\$0	\$0	\$0
General Fund Total	\$198,020	\$289,767	\$45,287	\$26,054	\$0	\$0	\$0
Street District	\$582,717	\$483,576	\$1,414,561	\$1,753,989	\$1,035,000	\$1,035,000	\$0
Gas Tax BaRSAA	\$0	\$360,411	\$116,071	\$1,345,016	\$2,325,000	\$2,325,000	\$0
Library	\$31,783	\$522,786	\$309,322	\$128,917	\$260,000	\$260,000	\$0
Library Foundation	\$131,685	\$151,930	\$8,072	\$32,134	\$0	\$0	\$0
Fire Special Revenue	\$0	\$48,627	\$139,361	\$0	\$0	\$0	\$0
Park & Rec Special Rev.	\$164,202	\$25,898	\$146,293	\$285,970	\$0	\$0	\$0
Park Maintenance District	\$0	\$334,970	\$508,040	\$0	\$27,791	\$0	\$27,791
Natural Resources Blvd	\$0	\$25,329	\$0	\$0	\$0	\$0	\$0
Federal Block Grant	\$184,793	\$332,247	\$941,385	\$0	\$190,176	\$190,176	\$0
West Bank Urban Renewal	\$71,508	\$700,000	\$1,942,614	\$0	\$0	\$0	\$0
Downtown TID	\$0	\$264,891	\$0	\$21,324	\$0	\$0	\$0
East Industrial TID	\$0	\$555,624	\$322,373	\$369,897	\$436,900	\$0	\$436,900
Airport TID	\$0	\$0	\$107,383	\$0	\$0	\$0	\$0
Central MT Ag Tech TID	\$0	\$86,061	\$933,618	\$948,623	\$0	\$0	\$0
General Capital Projects							
Miscellaneous Admin	\$48,994	\$0	\$5,797	\$0	\$0	\$0	\$0
Police	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
Animal Shelter	\$0	\$79,700	\$0	\$17,130	\$0	\$0	\$0
Park Areas	\$6,995	\$0	\$0	\$0	\$0	\$0	\$0
General Capital Total	\$85,989	\$79,700	\$5,797	\$17,130	\$0	\$0	\$0
Downtown TID Capital Proj.	\$0	\$0	\$0	\$30,154	\$0	\$0	\$0
Permits	\$95,085	\$50,658	\$0	\$0	\$0	\$0	\$0

5 Year Summary of Capital Expenditures - Continued

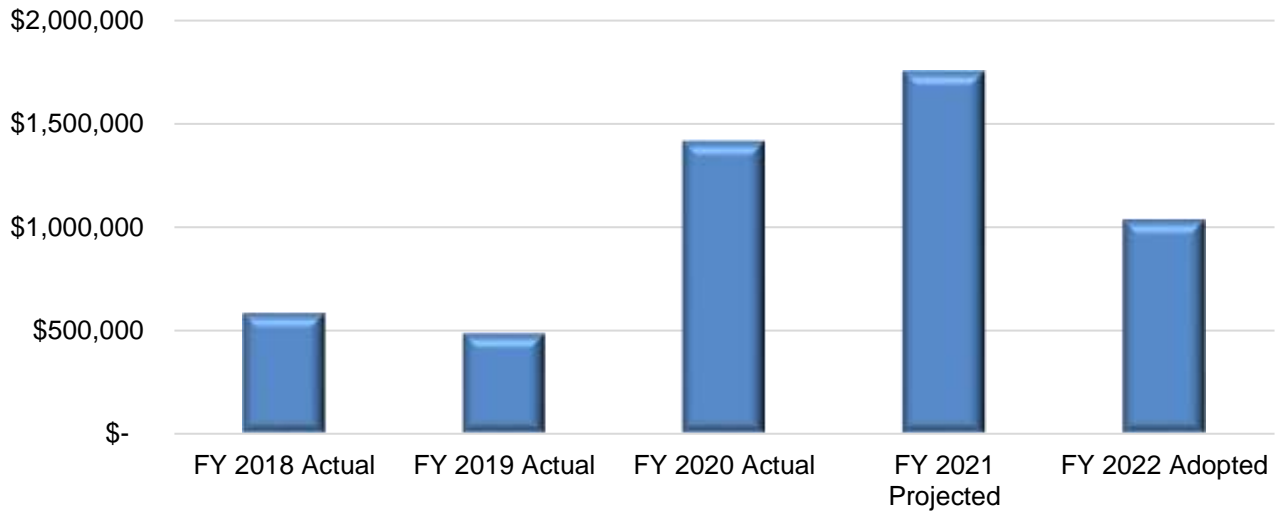
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Adopted	Capital Projects	Capital Outlay
Water							
Equip Revolving	\$79,893	\$193,510	\$21,593	\$31,160	\$305,370	\$0	\$305,370
Purification	\$1,690,207	\$1,578,040	\$2,774,465	\$3,584,847	\$3,025,000	\$3,025,000	\$0
Distribution	\$1,355,021	\$2,941,696	\$5,761,749	\$2,920,699	\$3,500,000	\$3,500,000	\$0
Bonded Projects	\$15,548,919	\$3,673,550	\$0	\$0	\$0	\$0	\$0
Water Total	\$18,674,039	\$8,386,796	\$8,557,807	\$6,536,706	\$6,830,370	\$6,525,000	\$305,370
Sewer							
Equip Revolving	\$90,778	\$190,754	\$53,264	\$0	\$455,210	\$0	\$455,210
Treatment	\$333,556	\$847,668	\$785,471	\$475,371	\$4,885,000	\$4,885,000	\$0
Collection	\$510,181	\$2,566,500	\$1,139,781	\$1,162,959	\$1,400,000	\$1,400,000	\$0
Sewer Total	\$934,516	\$3,604,922	\$1,978,516	\$1,638,330	\$6,740,210	\$6,285,000	\$455,210
Storm Drain							
Environmental	\$0	\$21,604	\$0	\$0	\$0	\$0	\$0
MS4 Phase II Upgrades	\$0	\$0	\$0	\$0	\$400,000	\$400,000	\$0
Collection	\$912,417	\$704,733	\$995,038	\$1,926,401	\$1,635,000	\$1,635,000	\$0
Bonded Projects	\$1,053,313	\$2,009,360	\$34,464	\$0	\$0	\$0	\$0
Storm Drain Total	\$1,965,731	\$2,735,696	\$1,029,502	\$1,926,401	\$2,035,000	\$2,035,000	\$0
Sanitation							
Equip Revolving	\$218,900	\$206,157	\$0	\$254,303	\$0	\$0	\$0
Commercial	\$8,700	\$0	\$96,635	\$0	\$0	\$0	\$0
Residential	\$0	\$0	\$96,634	\$0	\$0	\$0	\$0
Sanitation Total	\$227,600	\$206,157	\$193,269	\$254,303	\$0	\$0	\$0
Recreation Center	\$38,604	\$0	\$0	\$0	\$0	\$0	\$0
Civic Center Events	\$0	\$9,800	\$0	\$0	\$0	\$0	\$0
Central Garage							
Equip Revolving	\$1,172,449	\$1,437,226	\$1,404,309	\$921,590	\$1,146,686	\$0	\$1,146,686
Central Garage Total	\$1,172,449	\$1,437,226	\$1,404,309	\$921,590	\$1,146,686	\$0	\$1,146,686
Human Resources	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0
Insurance & Safety	\$55,990	\$22,281	\$0	\$0	\$0	\$0	\$0
Finance	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Engineering							
Equip Revolving	\$20,061	\$50,658	\$0	\$0	\$0	\$0	\$0
City Engineering	\$3,324	\$0	\$0	\$0	\$7,000	\$7,000	\$0
Engineering Total	\$23,385	\$50,658	\$0	\$0	\$7,000	\$7,000	\$0
Public Works Admin	\$26,075	\$14,217	\$262,516	\$7,500	\$18,000	\$18,000	\$0
Civic Center Facility Service	\$5,600	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$24,675,771	\$20,780,230	\$20,366,096	\$16,244,038	\$21,102,133	\$18,680,176	\$2,421,957

5 Year Trend Analysis of Capital Expenditures

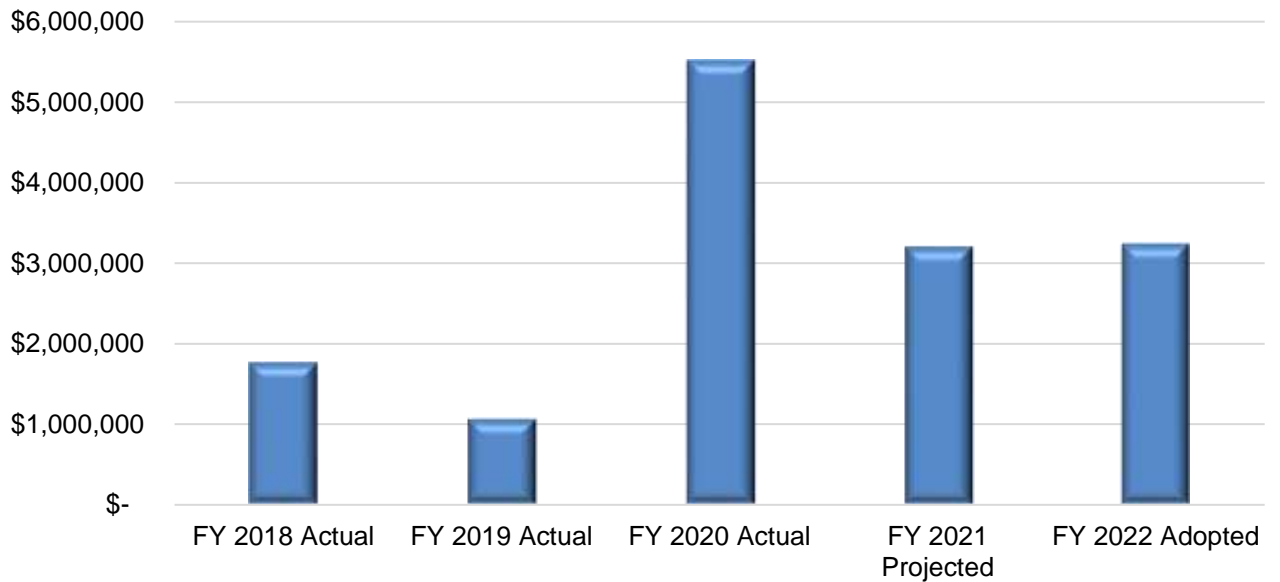
A warning trend would be three or more years of a decline in capital expenditures. A persistent capital expenditures decline can indicate that capital needs are being deferred, which can result in the use of inefficient or obsolete facilities, equipment, and systems.

Governmental Funds

Street District Fund
Capital Expenditures Trend

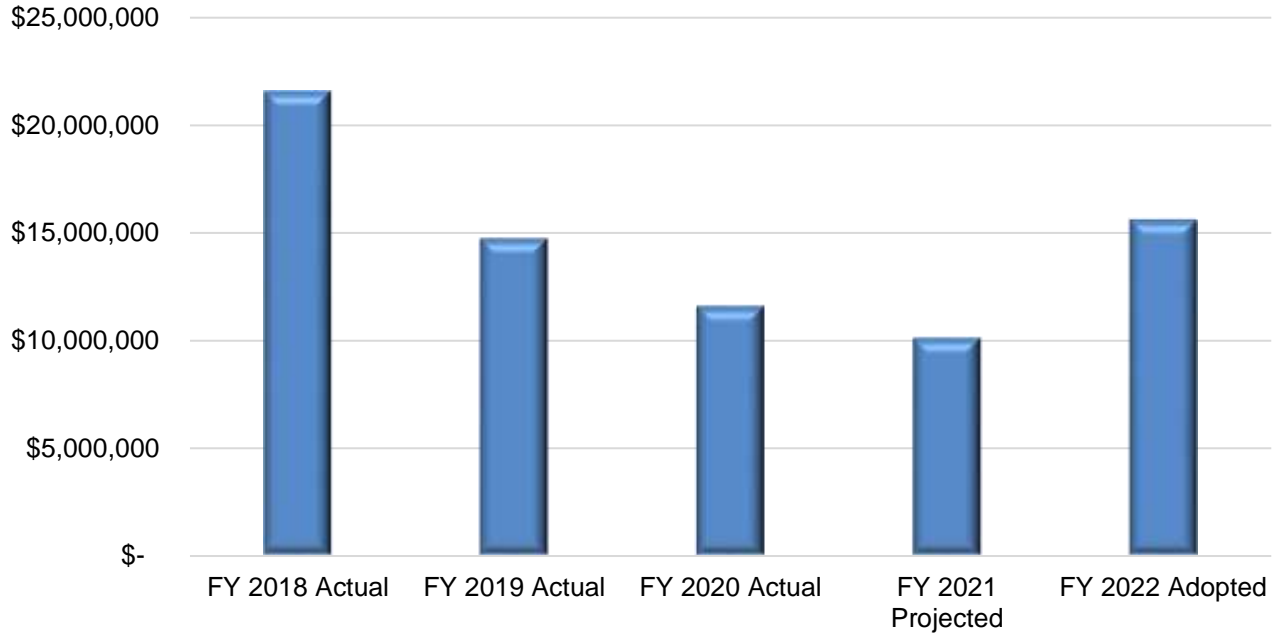


All Other Governmental Funds
Capital Expenditures Trend



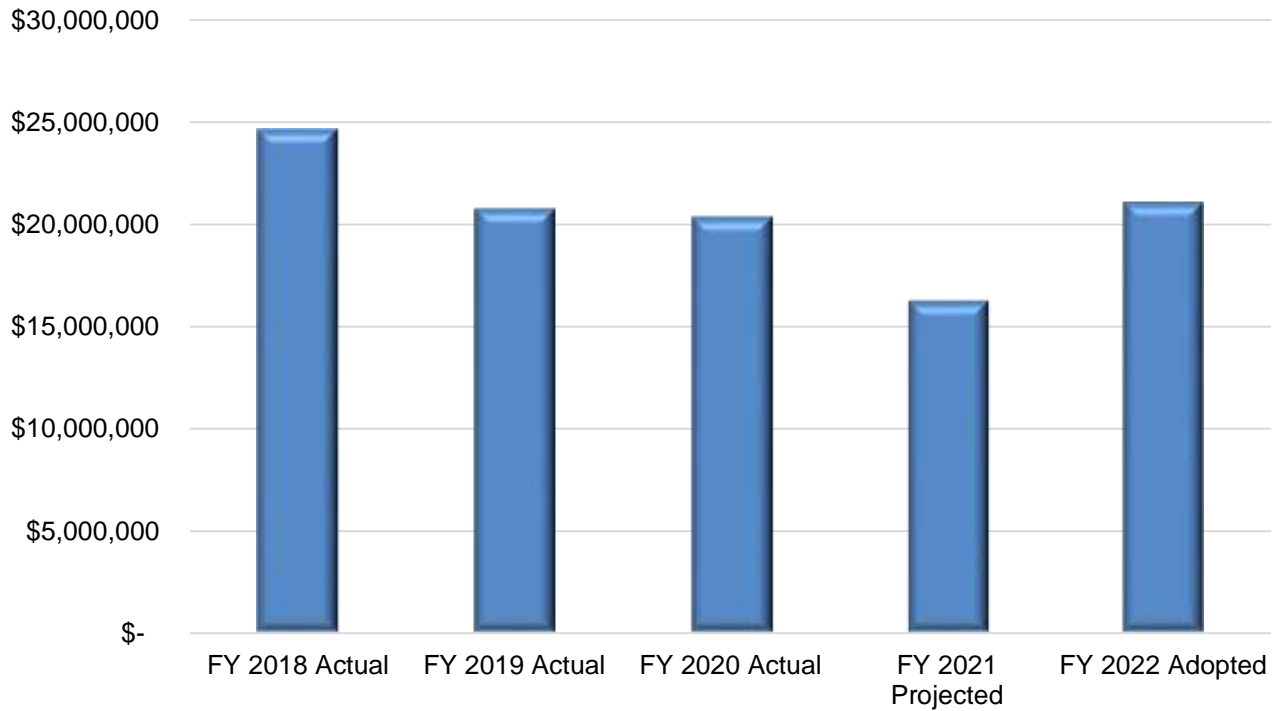
Proprietary Funds

Major Proprietary Funds
Water, Sewer, and Storm Drain
Capital Expenditures Trend



All Funds

Total of All Funds
Capital Expenditures Trend



Computation of Legal Debt Margin

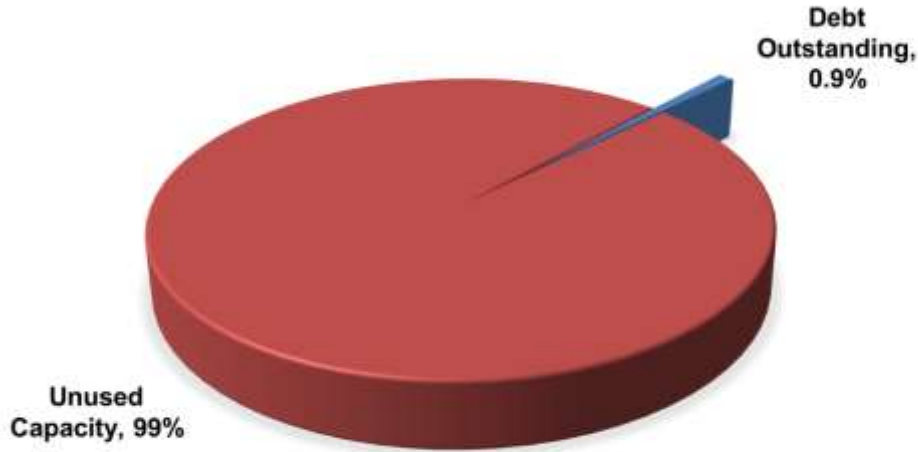
The legal debt margin is the excess of the amount of debt legally authorized over the amount of debt outstanding. MCA 7-7-4201 states that the debt limitation may not exceed 2.5% of the total assessed value of taxable property within the City as ascertained by the last assessment for state and county taxes. The majority of the unused legal debt capacity would require voter approval to issue.

General Obligation Debt Capacity

Market Valuations - Real & Personal Property (Based on Certified Taxable Valuation dated July 30, 2020)	\$ 6,000,300,771
General Obligation Debt	
Debt Limit - 2.5% of Total Assessed Value	\$ 150,007,519
General Obligation Bonded Debt Outstanding	<u>\$ 1,365,595</u>
Unused Legal Debt Capacity	\$ 148,641,924

Non - Voted GO Debt Capacity

1. Maximum Principal Amount of Obligation Allowed	\$ 2,327,003
2. Maximum Annual Debt Service Allowed	\$ 629,738
Current Annual Debt Service	<u>\$ 233,933</u>
Unused Annual Debt Service Capacity	\$ 395,805



Current Debt Outstanding

Original Issuance Information							Current Year Information				2022 Interest Payment/Expense
Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Range	Total Issue	Beginning Balance 7/1/2021	Additional Issues	Principal to be Retired	Ending Balance 6/30/2022	
General Fund											
Police		LEASE/ PURCHASE									
Public Safety Radios		03/27/20	03/01/30	2.87%		\$ 1,992,461	\$ 1,814,003	\$ -	\$ 179,507	\$ 1,634,496	\$ 52,063
Total Police						\$ 1,992,461	\$ 1,814,003	\$ -	\$ 179,507	\$ 1,634,496	\$ 52,063
General Fund											
Fire		INTERCAP									
Fire Truck Purchase		12/11/15	02/15/26	3.15%	variable	\$ 801,098	\$ 368,294	\$ -	\$ 71,833	\$ 296,461	\$ 5,779
Total Fire						\$ 801,098	\$ 368,294	\$ -	\$ 71,833	\$ 296,461	\$ 5,779
Total General Fund						\$ 2,793,559	\$ 2,182,297	\$ -	\$ 251,340	\$ 1,930,957	\$ 57,842
Central Montana Ag Techpark TID											
Central MT Ag Tech TID		INTERCAP									
Storm Drain Imp		02/05/20	01/01/40	2.50%		\$ 1,500,000	\$ 1,339,016	\$ -	\$ 61,000	\$ 1,278,016	\$ 34,901
Total Central Montana Ag Techpark TID Fund						\$ 1,500,000	\$ 1,339,016	\$ -	\$ 61,000	\$ 1,278,016	\$ 34,901
Park Maintenance District											
City of Great Falls Park District Bonds 2021						\$ 10,000,000	\$ 10,000,000	\$ -	\$ 530,000	\$ 9,470,000	\$ 195,443
Total Park Maintenance District						\$ 10,000,000	\$ 10,000,000	\$ -	\$ 530,000	\$ 9,470,000	\$ 195,443
Master Debt SILD Fund											
Stone Meadows #2		INTERCAP									
SILD No. 1309		07/31/15	08/15/30	2.50%	variable	\$ 58,000	\$ 28,546	\$ -	\$ 2,848	\$ 25,698	\$ 460
Total Mast Debt SILD Fund						\$ 58,000	\$ 28,546	\$ -	\$ 2,848	\$ 25,698	\$ 460
Soccer Park Bonds Fund											
2014A General Obligation Bonds					2.0% to 2.55%						
General Obligation		04/03/14	07/01/24	2.00%		\$ 1,480,000	\$ 470,000	\$ -	\$ 155,000	\$ 315,000	\$ 11,248
Total Soccer Park Bonds Fund						\$ 1,480,000	\$ 470,000	\$ -	\$ 155,000	\$ 315,000	\$ 11,248
West Bank TID Fund											
2009 Tax Increment Bond West Bank Park - REFUNDED					3.0% to 5.8%						
Tax Incr.		07/30/09	07/01/34	4.50%		\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
2012 Tax Increment Subordinate Debt					2.0% to 4.0%						
Tax Incr.		02/01/12	07/01/32	2.00%		\$ 855,000	\$ 530,000	\$ -	\$ 40,000	\$ 490,000	\$ 20,035
2020 Tax Increment Bond West Bank Park					3.0% to 4%						
Tax Incr.		04/28/20	07/01/40	3.00%		\$ 3,200,000	\$ 2,935,000	\$ -	\$ 90,000	\$ 2,845,000	\$ 110,875
Total West Bank TID Fund						\$ 6,055,000	\$ 3,465,000	\$ -	\$ 130,000	\$ 3,335,000	\$ 130,910
Downtown TID Fund											
2021 Tax Increment Bonds Downtown Urbank Renewal District					2.0% to 3.125%						
Tax Incr.		04/06/21	07/01/40	2.82%		\$ 5,995,000	\$ 5,945,000	\$ -	\$ 250,000	\$ 5,695,000	\$ 163,675
Total Downtown TID Fund						\$ 5,995,000	\$ 5,945,000	\$ -	\$ 250,000	\$ 5,695,000	\$ 163,675

Current Debt Outstanding - Continued

Original Issuance Information							Current Year Information				2022 Interest Payment/Expense
Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Range	Total Issue	Beginning Balance 7/1/2021	Additional Issues	Principal to be Retired	Ending Balance 6/30/2022	
General Obligation Taxable Bonds Fund											
2014 Limited Tax General Obligation Refunding Bonds Taxable											
	General Obligation	04/03/14	07/01/22	1.15%	1.0% to 3.6%	\$ 1,065,000	\$ 140,000	\$ -	\$ 140,000	\$ -	\$ 5,040
Total General Obligation Taxable Bonds Fund						<u>\$ 1,065,000</u>	<u>\$ 140,000</u>	<u>\$ -</u>	<u>\$ 140,000</u>	<u>\$ -</u>	<u>\$ 5,040</u>
State Special Projects Fund											
ADF/MBOI											
	Loans Payable	04/18/14	04/15/29	1.98%		\$ 4,999,800	\$ 2,807,031	\$ -	\$ 330,808	\$ 2,476,223	\$ 52,594
Total State Special Projects Fund						<u>\$ 4,999,800</u>	<u>\$ 4,659,751</u>	<u>\$ -</u>	<u>\$ 330,808</u>	<u>\$ 2,476,223</u>	<u>\$ 52,594</u>
Water Fund											
2000 Water Amended & Restated Bond - WRF Program											
	WRF Revenue	01/16/13	01/01/21	2.00%		\$ 1,487,000	\$ -	\$ -	\$ -	\$ -	\$ -
2008 Water Amended & Restated Bond - WRF Program											
	WRF Revenue	01/16/13	05/01/28	3.00%		\$ 3,225,000	\$ 1,640,000	\$ -	\$ 214,000	\$ 1,426,000	\$ 47,583
2009B Water Bond - WRF Program											
	WRF Revenue "ARRA"	07/16/09	07/01/29	1.75%		\$ 333,700	\$ 149,000	\$ -	\$ 18,000	\$ 131,000	\$ 2,529
2014 Water Bond - WRF Program											
	WRF Revenue	12/05/14	01/01/34	2.50%		\$ 2,700,893	\$ 1,903,893	\$ -	\$ 125,000	\$ 1,778,893	\$ 46,822
2016 Water Bond - WRF Program											
	WRF Revenue	Varies	01/01/38	2.50%		\$ 28,600,000	\$ 23,735,000	\$ -	\$ 1,242,000	\$ 22,493,000	\$ 585,652
Total Water Fund						<u>\$ 36,346,593</u>	<u>\$ 27,427,893</u>	<u>\$ -</u>	<u>\$ 1,599,000</u>	<u>\$ 25,828,893</u>	<u>\$ 682,586</u>
Sewer Fund											
2005 Sewer Bonds-Revenue											
		02/01/05	08/01/24	3.60%	3.0% to 4.15%	\$ 5,005,000	\$ -	\$ -	\$ -	\$ -	\$ -
2002B Sewer Amended & Restated Bond - SRF Program											
	SRF Revenue	01/16/13	01/01/22	2.00%		\$ 5,590,000	\$ 336,000	\$ -	\$ 336,000	\$ -	\$ 3,360
2009B Sewer Bond - SRF Program											
	SRF Revenue "ARRA"	10/01/09	07/01/29	1.75%		\$ 359,300	\$ 135,000	\$ -	\$ 16,000	\$ 119,000	\$ 2,292
2012 Sewer Bond - SRF Program											
	SRF Revenue	08/03/12	07/01/32	3.00%		\$ 3,800,000	\$ 2,210,000	\$ -	\$ 169,000	\$ 2,041,000	\$ 65,040
2013A Sewer Bond - SRF Program											
	SRF Revenue	06/26/13	07/01/33	3.00%		\$ 7,084,000	\$ 4,742,000	\$ -	\$ 334,000	\$ 4,408,000	\$ 139,770
2013B Sewer Bond - SRF Program											
	SRF Revenue	06/26/13	01/01/34	3.00%		\$ 7,084,000	\$ 4,419,000	\$ -	\$ 296,000	\$ 4,123,000	\$ 130,365
Total SRF Revenue						<u>\$ 23,917,300</u>	<u>\$ 11,842,000</u>	<u>\$ -</u>	<u>\$ 1,151,000</u>	<u>\$ 10,691,000</u>	<u>\$ 340,827</u>
Total Sewer Fund						<u>\$ 28,922,300</u>	<u>\$ 11,842,000</u>	<u>\$ -</u>	<u>\$ 1,151,000</u>	<u>\$ 10,691,000</u>	<u>\$ 340,827</u>
Storm Drain Fund											
2004 Storm Drainage Amended & Restated Bond - SRF Program											
	SRF Revenue	01/16/13	01/01/24	2.25%		\$ 2,776,000	\$ 693,000	\$ -	\$ 272,000	\$ 421,000	\$ 14,073
2016 Storm Drainage - SRF Program											
	SRF Revenue	09/27/16	01/01/37	2.50%		\$ 5,000,000	\$ 3,723,000	\$ -	\$ 209,000	\$ 3,514,000	\$ 91,776
2018 Storm Drainage - SRF Program											
	SRF Revenue	05/30/18	05/30/38	2.50%		\$ 3,254,000	\$ 2,809,000	\$ -	\$ 139,000	\$ 2,670,000	\$ 69,363
Total Storm Drain Fund						<u>\$ 11,030,000</u>	<u>\$ 7,225,000</u>	<u>\$ -</u>	<u>\$ 620,000</u>	<u>\$ 6,605,000</u>	<u>\$ 175,212</u>
Sanitation Fund											
Sanitation Truck Purchase											
		04/01/16	08/01/22	3.15%	variable	\$ 1,470,321	\$ 244,776	\$ -	\$ 244,776	\$ 0	\$ 3,021
Total Sanitation Fund						<u>\$ 1,470,321</u>	<u>\$ 244,776</u>	<u>\$ -</u>	<u>\$ 244,776</u>	<u>\$ 0</u>	<u>\$ 3,021</u>

Previous Ten Years Bond Coverage

<i>Fiscal Year</i>	Water Coverage	Sewer Coverage	Storm Drain Coverage	Sanitation Coverage	Water / Storm Drain Required	Sewer / Sanitation Required
2011	236.7%	166.8%	289.3%	-	110%	125%
2012	323.5%	217.4%	289.6%	-	110%	125%
2013	1064.6%	290.4%	525.1%	-	110%	125%
2014	917.95%	244.6%	511.4%	-	110%	125%
2015	1757.62%	246.4%	550.5%	-	110%	125%
2016	912.95%	224.09%	595.36%	424.71%	110%	125%
2017	512.78%	215.28%	295.12%	112.63%	110%	125%
2018	315.59%	224.34%	221.34%	131.30%	110%	125%
2019	300.00%	244.61%	271.00%	121.73%	110%	125%
2020*	329.98%	321.57%	291.70%	233.84%	110%	125%

*FY 2020 is most current year available. Audited financial statements not yet available for FY2021.

City of Great Falls
Adopted Budget
Fiscal Year 2022

Budget by Fund

Funds	Departments													
	City Commission	Administration	Fire	Finance	Housing Authority	Human Resources	Legal Services	Municipal Court	Public Library	Park and Rec	Planning & CD	Police	Public Works	Special Districts
General	x	x	x				x	x		x		x		
Special Revenue Funds														
COVID Recovery		x												
Park & Rec Special Revenue										x				
Parkland Trust										x				
Library									x					
Library Foundation									x					
Planning & Community Develop.											x			
Central MT Ag Tech TID														x
Airport TID														x
Downtown TID														x
East Industrial Ag Tech TID														x
Economic Revolving														x
Permits											x			
Natural Resources										x				
Portage Meadow										x				
Park Maintenance District										x				
Street District													x	
Support & Innovation														x
Gas Tax BaRSAA													x	
911 Special Revenue												x		
Police Special Revenue												x		
HIDTA Special Revenue												x		
Fire Special Revenue			x											
Federal Block Grant											x			
Federal HOME Grant											x			
Housing Authority					x									
Street Lighting Districts														x
Debt Service Funds														
Soccer Park GO Bond														x
West Bank TID														x
Downtown TID Bonds														x
Improvement District Revolving														x
Master Debt SILD														x
General Obligation Taxable Bond														x

	Departments													
	City Commission	Administration	Fire	Finance	Housing Authority	Human Resources	Legal Services	Municipal Court	Public Library	Park and Rec	Planning & CD	Police	Public Works	Special Districts
Funds - Continued														
Capital Projects Funds														
General Capital Projects		x		x						x			x	
Improvement Districts Projects														x
Downtown TID Projects														x
Street Lighting Construction														x
Hazard Removal											x			
Enterprise Funds														
Golf Courses										x				
Water													x	
Sewer													x	
Storm Drain													x	
Sanitation													x	
Swimming Pools										x				
911 Dispatch												x		
Parking											x			
Recreation										x				
Multi-sports										x				
Ice Breaker Run										x				
Civic Center Events		x												
Internal Service Funds														
Central Garage													x	
Information Technology		x												
Insurance & Safety						x								
Health & Benefits		x												
Human Resources						x								
City Telephone		x												
Finance				x										
Engineering													x	
Public Works Admin													x	
Civic Center Facility											x			

Fund Accounting

The City uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a set of self-balancing accounts. The City follows fund accounting principles set by the Governmental Accounting Standards Board (GASB) and best practices set by the Governmental Financial Officers Association (GFOA). There are three categories of funds: governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds are used to account for the City's expendable financial resources and related liabilities (except for those accounted for in proprietary funds).

Major Governmental Funds

The following are the City's major governmental funds:

- General Fund - The General Fund accounts for all financial resources of the City except those legally required to be reported separate or those funds required pursuant to general accounting practices.
- Street District Fund - The Street Fund reports operations of the Street Division which includes pavement rehabilitation and restoration, street sweeping, snow and ice control, dust abatement and paving markings. This fund also reports activities related to the signs and signals function of the Traffic Division.
- Federal Block Grant Fund - The Federal Block Grant Fund accounts for federal funds received by the City used to assist in the development of viable urban communities.

Non-Major Governmental Funds

Special Revenue Funds

Special revenue funds account for resources and expenditures which are designated by law or contractual agreement for specified functions or activities and are legally required to be accounted for in separate funds. Such resources are derived from specific taxes and federal grants and entitlements.

- COVID Recovery Fund – This fund is used to account for federal relief money received from the CARES Act and American Rescue Plan Act
- Park & Recreation Special Revenue Fund – This fund is used to account for donations and contributions related to Parks and Recreation, including Parkland "Trust" and special events operated by Park and Recreation.
- Parkland Trust Fund – This fund is used to account for payments in lieu of parkland that are received.

- Library Fund – This fund is used to account for fund operations for the library. The Great Falls Public Library provides for the informational and recreational needs of the residents of Great Falls and Cascade County.
- Library Foundation Fund – This fund is used to account for restricted and unrestricted donations for the library.
- Planning & Community Dev Fund – This fund is used to account for fund operations for the City’s Planning and Community Development (PCD) Department. The Department accounts for subdivision reviews, annexations, re-zoning, transportation planning, historic preservation, and other related planning services within the City of Great Falls incorporated limits.
- Central MT Ag Tech TID Fund – This fund is used to account for fund operations to encourage industrial growth by providing tax increment financing from the Central MT Ag Tech Tax Increment District.
- Airport TID Fund - This fund is used to account for revenue derived from the Airport Tax Increment District.
- Downtown TID Fund – This fund is used to account for revenue derived from the Downtown Urban Renewal Tax Increment District.
- East Industrial Ag Tech Park Fund – This fund is used to account for revenue derived from the East Industrial Ag Tech Park Tax Increment District.
- Economic Revolving Fund – This fund is used to account for economic development activities including the pass-through grants from the Big Sky Economic Development grants.
- Permits Fund – This fund is used to account for the revenues and expenses associated with the building permit process of the City.
- Natural Resources Fund – This fund is used to account for fund operations to provide arboriculture, horticultural, and natural resource services in all public property and right-of-ways within the City of Great Falls.
- Portage Meadow Fund - The purpose of this fund is to maintain the grass, trees, and irrigation system, and to provide snow removal in the green belt park of Portage Meadows Addition. The City created a special improvement maintenance district and assesses the property owners for the maintenance costs.
- Park Maintenance District Fund – The fund accounts for special assessment revenues received for the District and expenses associated with identified park and recreation projects of the District.

- Support & Innovation Fund – This fund is used to account for general government support provided to governmental and quasi-governmental entities which operate under their own policy making boards. This includes the assessments raised by the Business Improvement District and the Tourism Business Improvement District.
- Gas Tax BaRSAA – This fund is used to account for the fuel tax revenue received from the increased tax of the Bridge and Road Safety Accountability Act. Revenue is used for street maintenance capital projects.
- 911 Special Revenue Fund – This fund is used to account for the shares of telephone charges received to support 911 emergency telephone services. The City operates a regional 911 emergency dispatch center.
- Police Special Revenue Fund – This fund is used to account for drug forfeitures, court judgments, crime prevention education, and other contributions or donations to the Police Department.
- HIDTA Special Revenue Fund – This fund is used to account for High Intensity Drug Trafficking Area task force. HIDTA is funded through a grant by the Office of National Drug Control Policy (ONDCP).
- Fire Special Revenue Fund – This fund is used to account for donations and miscellaneous grants to the Fire Department for fire prevention and education.
- Federal HOME Grant Fund – 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.
- Housing Authority Fund – This fund is used to account for staff to manage the Housing Authority. The City of Great Falls provides staff and management to the Great Falls Housing Authority Board of Commissioners, through a contractual agreement, to manage and operate public housing in Great Falls and Section 8 vouchers and certificates.
- Street Lighting Districts Fund – This fund is used to account for the collection of assessments and subsequent payment of special lighting district costs.

Debt Service Funds

The debt service funds account for the accumulation of resources for the payment of principal and interest on debt such as general obligation, tax increment, and special assessment.

- Soccer Park GO Bond Fund – This fund is used to account for General Obligation Bonds Series 2004 payable for construction of the Electric City Soccer Park. The bonds were refinanced in 2014 and are now General Obligation Bonds Series 2014A. The final maturity date for the debt is scheduled for July 1, 2024. This fund is administered by the Finance Department.

- West Bank TID Fund - This fund is used to account for the debt of the West Bank Park Urban Renewal District. Currently, there are two separate bonds for this district. The first bond issued in 2009 is scheduled to be paid on July 1, 2034. The second bond that was issued in 2012 is scheduled to be paid off on July 1, 2032.
- Improvement District Revolving Fund – This fund is used to account for bonded indebtedness on Special Improvement Districts (SIDs). This fund is administered by the Finance Department.
- Downtown TID Bonds – This fund is used to account for the debt of the Downtown Tax Increment District. Debt was issued April 6, 2021 and is scheduled to be paid off on July 1, 2040.
- Master Debt SILD Fund – This fund is used to account for City owned and operated new lighting districts debt. This fund is administered by the Finance Department.
- General Obligation Taxable Bonds Fund – This fund is used to account for the debt of the refinancing of the general obligation taxable bonds that were used to finance the Highwood Generating Station Feasibility Study.

Capital Projects Funds

The capital projects funds account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

- General Capital Projects Fund – This fund is used to account for general purpose funds dedicated to capital projects.
- Improvement District Projects Fund – This fund is used to account for general improvement capital projects financed by special assessments.
- Downtown TID Projects – This fund is used to account for the Civic Center Façade project, which was paid for by bonds issued from the Downtown TID Bonds Fund.
- Street Lighting Construction Fund – This fund is used to account for financing the installation of city owned lighting district improvements.
- Hazard Removal Fund – This fund is used to account for fund operations for accomplishing the removal of dangerous buildings and the cleanup of problem properties when the property owner is financially unable or unwilling to correct the problem.

Proprietary Funds

Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income and capital maintenance.

Major Proprietary-Enterprise Funds

Following are the City's major proprietary funds:

- Water Fund - The Water Fund accounts for all aspects of the City water system operations: including related debt service, administrative expenses, operation and maintenance of the water treatment plant, laboratory, and water distribution.
- Sewer Fund - The Sewer Fund accounts for all aspects of the City sewer system operations: including related debt service, administrative expenses, operation and maintenance of the wastewater treatment plant, sewer collection system, and environmental section.
- Storm Drain Fund - The Storm Drain Fund accounts for all aspects of the City storm drain system including operation and maintenance and debt service.
- Sanitation Fund - The Sanitation Fund accounts for all aspects of providing refuse collection and disposal services to the City of Great Falls.

Non-Major Proprietary-Enterprise Funds

The enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises, or for operations where periodic determination of revenues, expenses and net income is considered desirable. These funds account for services rendered to the general public on a user charge basis.

- Golf Courses Fund - The Golf Courses Fund accounts for the operation of two eighteen-hole golf courses: Eagle Falls and Anaconda Hills. The City contracted with CourseCo. starting in February 2019, to operate and manage the courses.
- Swimming Pools Fund – This fund is used to account for fund operations of operating four swimming pools, one of which is an indoor pool leased from the Montana School for the Deaf and Blind.
- 911 Dispatch Center Fund – This fund is used to account for fund operations for the answering and dispatching of calls for County-wide law enforcements, fire and ambulance services.
- Parking Fund – This fund is used to account for fund operations for public parking. The Planning & Community Development department administers a management contract with Standard Parking for the day-to-day operation of parking facilities and parking enforcement. The fund receives and processes all citation based revenue.
- Recreation Fund – This fund is used to account for revenues and expenses related to the recreation center, recreation programs, and other miscellaneous fee-based recreation programs administered by the Parks and Recreation Department.

- Multi-Sports Fund - This fund is used to account for revenues and expenses related to a multi-sports complex.
- Ice Breaker Run Fund – This fund is used to account for revenues and expenses related to the Ice Breaker road race. The fund was created in FY 2017.
- Civic Center Events Fund – This fund is used to account for fund operations for the promotion and coordination of the use of the Civic Center convention center, auditorium, ballroom, and Gibson Room.

Non-Major Internal Service Funds

Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

- Central Garage Fund – This fund is used to account for fleet operations for the City. Functions include maintenance, fuel dispensing, and replacement services for all major vehicles and motor equipment owned by the City.
- Information Tech Fund – This fund is used to account for providing centralized and personal computer operations, equipment services, and support.
- Insurance & Safety Fund – This fund is used to account for central insurance and safety program costs of the City, which includes centralized handling of premium payments, claims processing, and general insurance administration.
- Health & Benefits Fund – This fund is used to account for payroll deductions made to the City's health insurance plan and payments from retirees and component units. The fund processes payments of premiums.
- Human Resource Fund – This fund is used to account for providing professional services to the management of the City, its employees and the public through the administration of a comprehensive Human Resources Program.
- City Telephone Fund – This fund is used to account for overseeing operations related to all City telephones, telephone leases, and long-distance carriers for the Civic Center, Animal Shelter and Police Department buildings.
- Finance Fund – This fund is used to account for providing centralized services for accounting, cash investments, utility billing and customer service, debt issuance, payroll and capital asset tracking.
- Engineering Fund – This fund is used to account for providing technical support for the Utilities and Operation branches of Public Works and other departments within the City.

- Public Works Admin Fund – This fund is used to account for the overall planning, organizing, and coordination of the three branches of Public Works: utilities, operations, and engineering.
- Civic Center Facility Services Fund – This fund is used to account for the costs of maintaining and operating the Civic Center.

Level of Summary for Each Fund

The following pages show budgeted totals by major categories in each fund, which include:

Revenues

- Taxes
- Licenses & Permits
- Intergovernmental
- Charges for Services
- Fines & Forfeitures
- Internal Service
- Special Assessments
- Investment Income
- Other
- Transfer In
- Issuance of Debt
- Sale of Assets

Expenditures

- Personal Services
- Supplies
- Purchased Services
- Debt Service
- Contributions & Other
- Other
- Internal Service
- Capital Outlay
- Transfer Out

Fund Balances

- Beginning and ending fund balances separated by reserved and unreserved amounts

How to Read the Columns

Each fund summary provides three years of comparison data in columns, which are:

2020 Actual Amount

- Last completed fiscal year - shows audited financial information for fiscal year 2019

2021 Budgeted

- **Adopted Budget** shows the annual budget as adopted by the City Commission for fiscal year 2021.
- **Amended Budget** shows the adopted budget plus authorized budget amendments in fiscal year 2021.
- **Projected Amount** shows actual amounts expected to occur by the end of fiscal year 2021 (projected as of 06/15/2021).

2022 Adopted Budget

- Shows the budgeted amount as adopted by the City Commission for fiscal year 2021

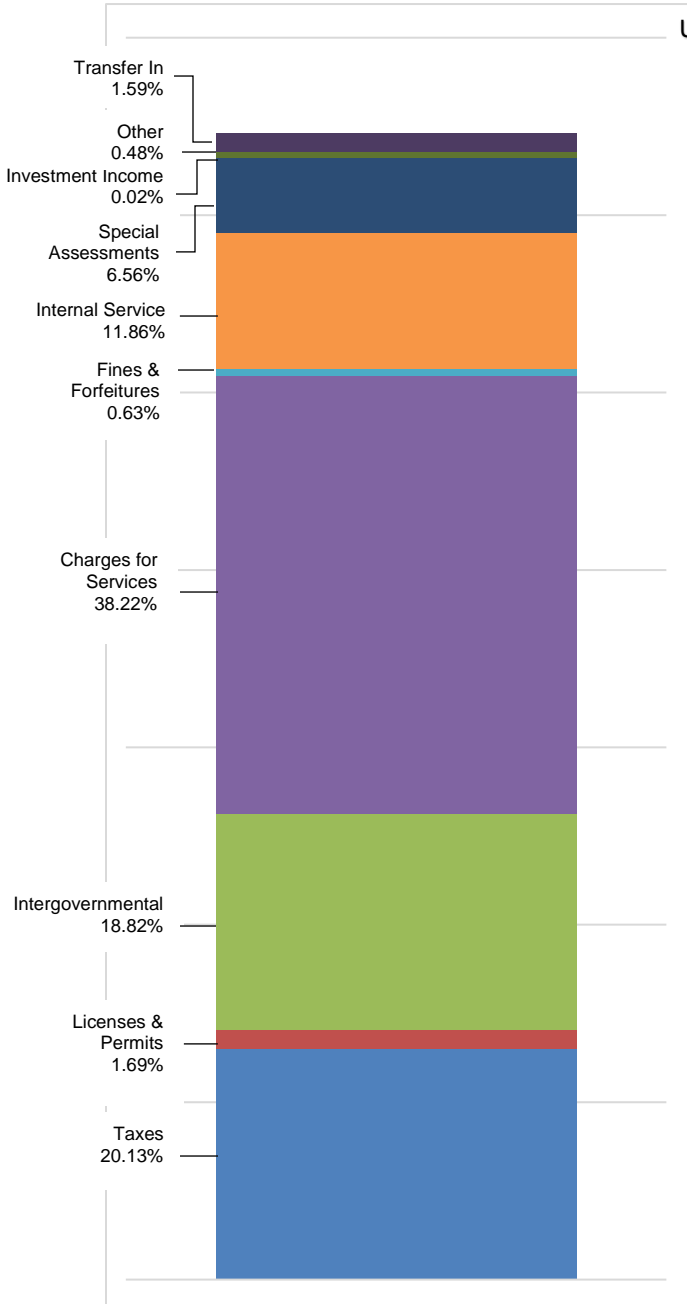
Total City-Wide Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$26,143,194	\$24,677,547	\$24,677,547	\$25,177,592	\$26,001,617
Licenses & Permits	\$2,076,780	\$2,185,276	\$2,185,276	\$2,109,499	\$2,185,276
Intergovernmental	\$19,627,133	\$14,462,729	\$15,114,717	\$29,356,650	\$24,313,600
Charges for Services	\$50,441,124	\$49,280,696	\$49,280,746	\$45,861,420	\$49,379,237
Fines & Forfeitures	\$745,451	\$817,000	\$817,000	\$842,045	\$817,500
Internal Service	\$13,487,123	\$14,207,407	\$14,207,407	\$14,206,407	\$15,324,240
Special Assessments	\$8,868,739	\$8,445,618	\$8,445,618	\$8,442,191	\$8,472,176
Investment Income	\$1,009,677	\$20,650	\$20,650	\$158,531	\$20,650
Other	\$1,918,429	\$481,371	\$738,371	\$1,142,990	\$613,808
Transfer In	\$2,076,171	\$2,055,852	\$2,055,852	\$2,055,852	\$2,055,852
Issuance of Debt	\$4,208,605	\$0	\$6,057,080	\$6,391,757	\$0
Sale of Assets	\$55,063	\$0	\$0	\$0	\$0
Revenue Totals	\$130,657,490	\$116,634,146	\$123,600,264	\$135,744,934	\$129,183,956
Expenditures					
Personal Services	\$44,200,093	\$48,561,521	\$48,561,521	\$46,866,186	\$49,595,721
Supplies	\$5,485,329	\$6,000,047	\$6,105,541	\$5,861,593	\$6,118,089
Purchased Services	\$26,013,577	\$27,803,201	\$30,214,596	\$28,634,908	\$28,635,371
Debt Service	\$9,173,533	\$6,666,423	\$6,666,423	\$6,751,994	\$7,321,282
Contributions & Other	\$1,424,946	\$1,681,607	\$1,681,607	\$1,230,532	\$2,207,301
Other	\$77,659	\$30,450	\$80,908	\$82,589	\$30,450
Internal Service	\$12,224,424	\$12,896,288	\$12,896,288	\$12,892,918	\$13,902,078
Capital Outlay	\$20,366,096	\$15,376,429	\$31,447,055	\$16,244,038	\$21,102,133
Transfer Out	\$2,076,171	\$2,055,852	\$2,055,852	\$2,055,852	\$2,055,852
Expenditure Totals	\$121,041,828	\$121,071,818	\$139,709,791	\$120,620,610	\$130,968,277
Revenue Over (Under) Expenditures	\$9,615,661	(\$4,437,672)	(\$16,109,527)	\$15,124,324	(\$1,784,321)
Unreserved Balances					
Beginning Balance - July 1	\$43,794,913	\$46,350,191	\$46,350,191	\$46,350,191	\$53,920,882
Net Change	\$2,555,278	(\$7,169,996)	(\$16,820,587)	\$7,570,691	(\$4,077,502)
Ending Balance - June 30	\$46,350,191	\$39,180,195	\$29,529,604	\$53,920,882	\$49,843,380
Reserved Balances					
Beginning Balance - July 1	\$20,027,042	\$27,040,445	\$27,040,445	\$27,040,445	\$34,594,078
Net Change	\$7,013,403	\$2,732,324	\$711,060	\$7,553,633	\$2,293,181
Ending Balance - June 30	\$27,040,445	\$29,772,769	\$27,751,505	\$34,594,078	\$36,887,259
Total Fund Balance	\$73,390,636	\$68,952,965	\$57,281,109	\$88,514,960	\$86,730,639

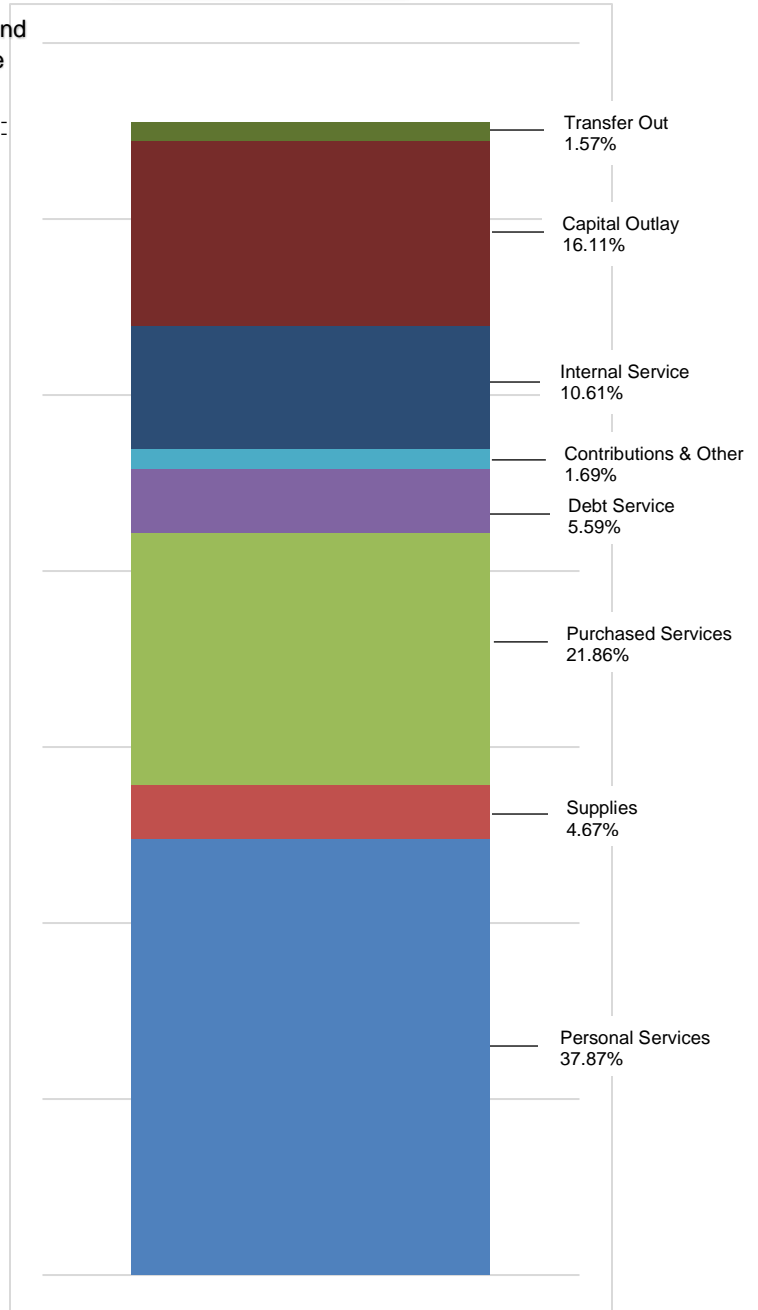
Total City-Wide Budget

Where the Money Comes From

Where the Money Goes



Use of Fund Balance



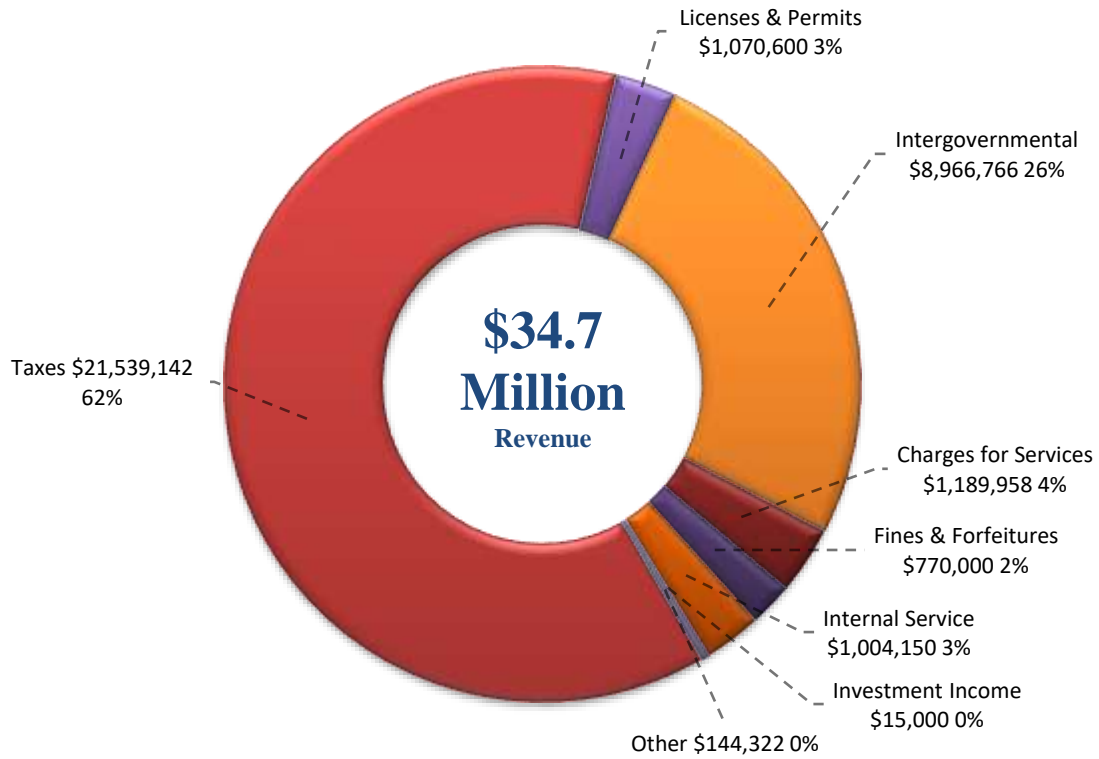
Revenues
\$129.2 Million

Expenditures
\$131.0 Million

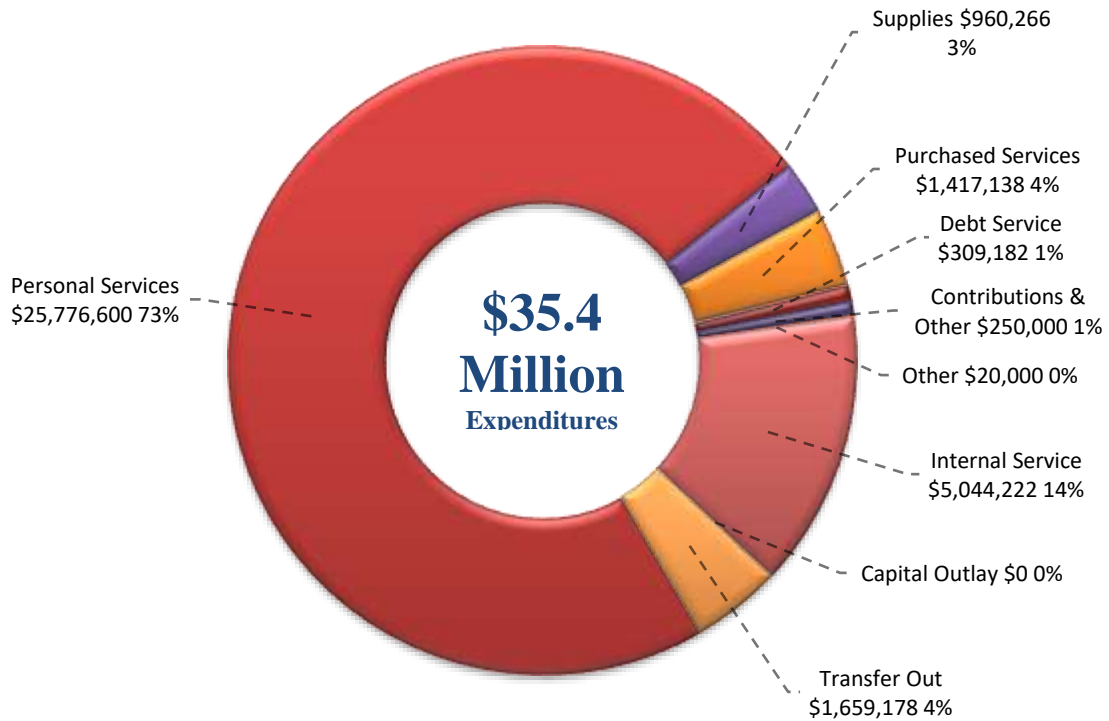
Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$22,146,728	\$21,139,142	\$21,139,142	\$21,139,142	\$21,539,142
Licenses & Permits	\$1,036,689	\$1,070,600	\$1,070,600	\$951,797	\$1,070,600
Intergovernmental	\$13,202,877	\$8,834,250	\$8,997,023	\$8,946,558	\$8,966,766
Charges for Services	\$1,158,263	\$1,193,304	\$1,193,354	\$1,073,815	\$1,189,958
Fines & Forfeitures	\$627,765	\$770,000	\$770,000	\$744,013	\$770,000
Internal Service	\$859,079	\$967,525	\$967,525	\$967,525	\$1,004,150
Investment Income	\$85,430	\$15,000	\$15,000	\$34,000	\$15,000
Other	\$114,072	\$144,322	\$144,322	\$35,601	\$144,322
Sale of Assets	\$2,200	\$0	\$0	\$0	\$0
Revenue Totals	\$39,233,103	\$34,134,143	\$34,296,966	\$33,892,451	\$34,699,938
Expenditures					
Personal Services	\$23,864,476	\$25,475,659	\$25,475,659	\$25,252,431	\$25,776,600
Supplies	\$902,227	\$960,266	\$1,041,615	\$977,841	\$960,266
Purchased Services	\$1,241,592	\$1,333,776	\$1,753,664	\$1,668,331	\$1,417,138
Debt Service	\$86,635	\$309,773	\$309,773	\$309,773	\$309,182
Contributions & Other	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Other	\$49,386	\$20,000	\$25,458	\$37,139	\$20,000
Internal Service	\$4,529,357	\$4,777,596	\$4,777,596	\$4,777,596	\$5,044,222
Capital Outlay	\$45,287	\$220,000	\$0	\$26,054	\$0
Transfer Out	\$1,662,877	\$1,659,178	\$1,659,178	\$1,659,178	\$1,659,178
Expenditures Totals	\$32,631,836	\$35,006,248	\$35,292,943	\$34,958,343	\$35,436,586
Revenue Over (Under) Expenditures	\$6,601,267	(\$872,105)	(\$995,977)	(\$1,065,892)	(\$736,648)
Unreserved Balances					
Beginning Balance - July 1	\$6,992,762	\$9,009,199	\$9,009,199	\$9,009,199	\$7,943,307
Net Change	\$2,016,437	(\$872,105)	(\$995,977)	(\$1,065,892)	(\$736,648)
Ending Balance - June 30	\$9,009,199	\$8,137,094	\$8,013,222	\$7,943,307	\$7,206,659
Reserved Balances					
Beginning Balance - July 1	\$0	\$4,584,830	\$4,584,830	\$4,584,830	\$4,584,830
Net Change	\$4,584,830	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$4,584,830	\$4,584,830	\$4,584,830	\$4,584,830	\$4,584,830
Total Fund Balance	\$13,594,029	\$12,721,924	\$12,598,052	\$12,528,137	\$11,791,489

Where the Money Comes From



Where the Money Goes



Detail Revenue Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenues					
Taxes					
Real Current Ad Valorem	\$14,876,494	\$15,546,932	\$15,546,932	\$15,546,932	\$15,946,932
Real Current Permissive Health Mill	\$3,185,962	\$3,362,210	\$3,362,210	\$3,362,210	\$3,362,210
Real Delinquent Ad Valorem	\$2,021,706	\$665,000	\$665,000	\$665,000	\$665,000
Real Delinquent Permissive Health Mill	\$365,388	\$85,000	\$85,000	\$85,000	\$85,000
Mobile Home Taxes	\$44,423	\$45,000	\$45,000	\$45,000	\$45,000
Other Personal Property	\$214,141	\$150,000	\$150,000	\$150,000	\$150,000
Delinquent Tax Penalty & Interest	\$39,098	\$35,000	\$35,000	\$35,000	\$35,000
Local Option Vehicle	\$1,399,516	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000
Total Taxes	\$22,146,728	\$21,139,142	\$21,139,142	\$21,139,142	\$21,539,142
Licenses & Permits					
Liquor License	\$45,911	\$45,000	\$45,000	\$0	\$45,000
Beer & Wine License	\$32,690	\$34,000	\$34,000	\$0	\$34,000
Business Safety Inspection Certificate	\$239,435	\$235,000	\$235,000	\$237,190	\$235,000
CATV Franchise Fees	\$668,265	\$710,000	\$710,000	\$670,000	\$710,000
Penalty & Interest Licenses	\$5,316	\$0	\$0	\$0	\$0
Animal Licenses	\$38,472	\$40,000	\$40,000	\$41,307	\$40,000
Towing Contract Fee	\$6,600	\$6,600	\$6,600	\$3,300	\$6,600
Total Licenses & Permits	\$1,036,689	\$1,070,600	\$1,070,600	\$951,797	\$1,070,600
Intergovernmental					
COPS Hiring Grant					
DOJ Terror Grant	\$4,794	\$8,000	\$8,000	\$183	\$8,000
Miscellaneous Public Safety Grants	\$77,403	\$17,500	\$180,273	\$138,621	\$17,500
CARES Grant	\$4,596,646	\$0	\$0	\$6,759	\$0
Gaming License	\$145,364	\$150,000	\$150,000	\$140,000	\$150,000
Entitlement HB 124	\$8,350,551	\$8,634,750	\$8,634,750	\$8,634,750	\$8,765,021
Pers Prop Reimbursement One-Time	\$2,245	\$0	\$0	\$2,245	\$2,245
Payment of Lieu of Taxes	\$25,874	\$24,000	\$24,000	\$24,000	\$24,000
Miscellaneous					
Total Intergovernmental	\$13,202,877	\$8,834,250	\$8,997,023	\$8,946,558	\$8,966,766

Detail Revenue Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenues					
Charges for Services					
Sale of Municipal Code					
City Attorney Miscellaneous	\$32,257	\$28,000	\$28,000	\$32,000	\$28,000
Deferred Prosecution Charges	\$157,865	\$180,000	\$180,000	\$180,000	\$180,000
Miscellaneous Municipal Court Charges	\$818	\$2,000	\$2,000	\$5,084	\$2,000
Police Sex Offender Registrations	\$1,175	\$1,100	\$1,100	\$800	\$1,100
Police Service Charges Miscellaneous	\$39,481	\$31,125	\$31,125	\$26,698	\$31,125
Police Service Charges	\$452,046	\$472,513	\$472,513	\$374,495	\$469,167
EMS Contract Services Response Time Standard	\$20,440	\$20,000	\$20,000	\$20,720	\$20,000
EMS Contract Services 911 System Medical Director	\$8,905	\$9,153	\$9,153	\$6,867	\$9,153
EMS Contract Services Pre-Transport Service Fee	\$24,736	\$25,428	\$25,428	\$19,071	\$25,428
EMS Contract Services System O/S & Monitoring	\$11,131	\$11,442	\$11,442	\$8,582	\$11,442
Fire Service District Charges	\$220,152	\$217,000	\$217,000	\$215,000	\$217,000
Fire Service Charges Report Fees	\$608	\$500	\$500	\$464	\$500
Fire Service Charges Miscellaneous	\$0	\$0	\$50	\$15	\$50
Fire Hazardous Material Cost Recovery	\$10,965	\$0	\$0	\$0	\$0
Commercial Raw Water	\$30,581	\$30,000	\$30,000	\$30,500	\$30,000
Animal Adoption Fees	\$7,240	\$6,300	\$6,300	\$5,700	\$6,300
Animal Shelter Contract County	\$420	\$350	\$350	\$572	\$350
Animal Shelter Miscellaneous	\$50	\$2,500	\$2,500	\$6,586	\$2,500
Animal Donations	\$3,120	\$500	\$500	\$1,065	\$500
Animal Cremation Fees	\$37,747	\$45,000	\$45,000	\$35,000	\$45,000
Animal Guardian Angels	\$17,048	\$27,000	\$27,000	\$32,066	\$27,000
Animal Microchipping	\$4,838	\$8,000	\$8,000	\$600	\$8,000
Animal Nametag	\$2,517	\$4,000	\$4,000	\$3,165	\$4,000
Animal Surrender Fee	\$1,000	\$2,000	\$2,000	\$1,500	\$2,000
Animal Redemption Administration Fee	\$3,891	\$4,000	\$4,000	\$3,800	\$4,000
Animal Redemption Triage/ Vaccin Fee	\$5,985	\$5,000	\$5,000	\$6,399	\$5,000
Animal Redemption Cost of Care	\$7,865	\$8,200	\$8,200	\$8,771	\$8,200
Animal Redemption Cost of Care - Court	\$1,322	\$0	\$0	\$342	\$0
Animal Redemption Court Mandated	\$50	\$0	\$0	\$0	\$0
Animal Redemption Veterinary Bills	\$300	\$360	\$360	\$278	\$360
Merchandise Sales	\$115	\$50	\$50		
Park Facility Miscellaneous	\$9,391	\$15,000	\$15,000	\$11,000	\$15,000
Housing Management Fee	\$34,448	\$36,033	\$36,033	\$36,033	\$36,033
Miscellaneous Other Charges	\$9,757	\$750	\$750	\$642	\$750
Total Charges for Services	\$1,158,263	\$1,193,304	\$1,193,354	\$1,073,815	\$1,189,958

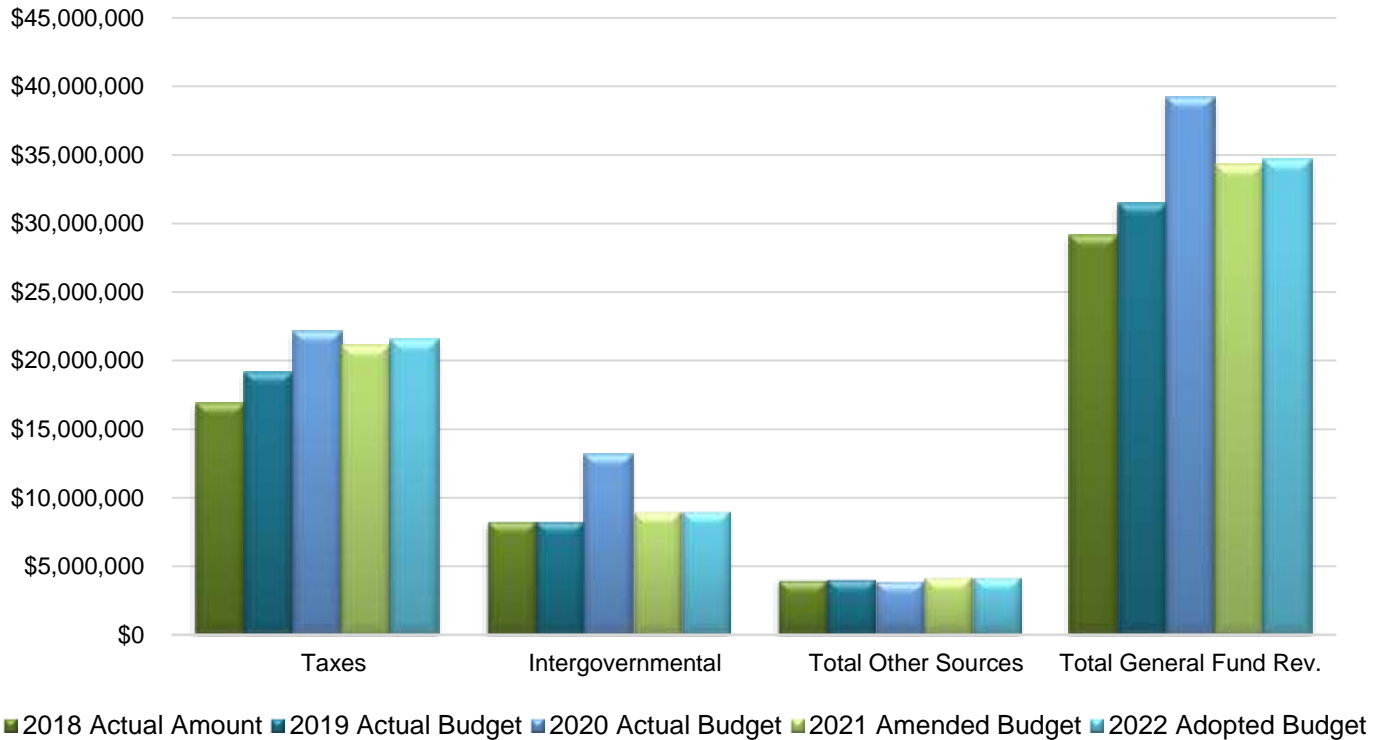
Detail Revenue Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenues					
Fines & Forfeitures					
Traffic Fines	\$557,370	\$690,000	\$690,000	\$658,000	\$690,000
Court Surcharge	\$52,074	\$48,000	\$48,000	\$52,308	\$48,000
Victim Witness Surcharge Administration	\$604	\$1,000	\$1,000	\$705	\$1,000
Animal Control Fines	\$2,310	\$6,000	\$6,000	\$3,000	\$6,000
Other Fines & Forfeitures	\$15,407	\$25,000	\$25,000	\$30,000	\$25,000
Miscellaneous					
Total Fines & Forfeitures	\$627,765	\$770,000	\$770,000	\$744,013	\$770,000
Internal Service					
Administration Support	\$715,103	\$775,530	\$775,530	\$775,530	\$784,386
TID Administration Support	\$39,126	\$82,845	\$82,845	\$82,845	\$105,874
Fire Hydrant	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Green Area Service Non-Recurring	\$54,850	\$59,150	\$59,150	\$59,150	\$63,890
Total Internal Service	\$859,079	\$967,525	\$967,525	\$967,525	\$1,004,150
Investment Income					
Regular Interest	\$85,430	\$15,000	\$15,000	\$34,000	\$15,000
Total Investment Income	\$85,430	\$15,000	\$15,000	\$34,000	\$15,000
Other					
Miscellaneous Leases	\$11,713	\$10,648	\$10,648	\$10,648	\$10,648
Miscellaneous Revenues	\$3,482	\$1,000	\$1,000	\$401	\$1,000
Contributions & Donations	\$0	\$0	\$0	\$3,197	\$0
Refunds & Reimbursements	\$98,877	\$132,674	\$132,674	\$21,355	\$132,674
Total Other	\$114,072	\$144,322	\$144,322	\$35,601	\$144,322
Transfer In					
Operating Transfer In	\$0	\$0	\$0	\$0	\$0
Total Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets					
Sale of Land Miscellaneous	\$2,200	\$0	\$0	\$0	\$0
Total Sale of Assets	\$2,200	\$0	\$0	\$0	\$0
Total Revenues	\$39,233,103	\$34,134,143	\$34,296,966	\$33,892,451	\$34,699,938

Detail Revenue Budget

	2018 Actual Amount	2019 Actual Budget	2020 Actual Budget	2021 Amended Budget	2022 Adopted Budget
Major Revenue Sources					
Taxes	\$16,898,801	\$19,144,685	\$22,146,728	\$21,139,142	\$21,539,142
Intergovernmental	\$8,260,227	\$8,286,559	\$13,202,877	\$8,997,023	\$8,966,766
Total Major Sources	\$25,159,028	\$27,431,244	\$35,349,605	\$30,136,165	\$30,505,908
All Other Sources					
Licenses & Permits	\$836,215	\$1,091,286	\$1,036,689	\$1,070,600	\$1,070,600
Charges for Services	\$1,133,961	\$1,164,061	\$1,158,263	\$1,193,354	\$1,189,958
Fines & Forfeitures	\$812,909	\$705,668	\$627,765	\$770,000	\$770,000
Internal Service	\$1,026,574	\$832,291	\$859,079	\$967,525	\$1,004,150
Investment Income	\$23,372	\$144,725	\$85,430	\$15,000	\$15,000
Other	\$111,977	\$100,307	\$114,072	\$144,322	\$144,322
Transfer In	\$41,159	\$17,324	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$2,200	\$0	\$0
Total Other Sources	\$3,986,167	\$4,055,662	\$3,883,498	\$4,160,801	\$4,194,030
Total General Fund Rev.	\$29,145,195	\$31,486,906	\$39,233,103	\$34,296,966	\$34,699,938

**General Fund Revenue
5 Year Trend**



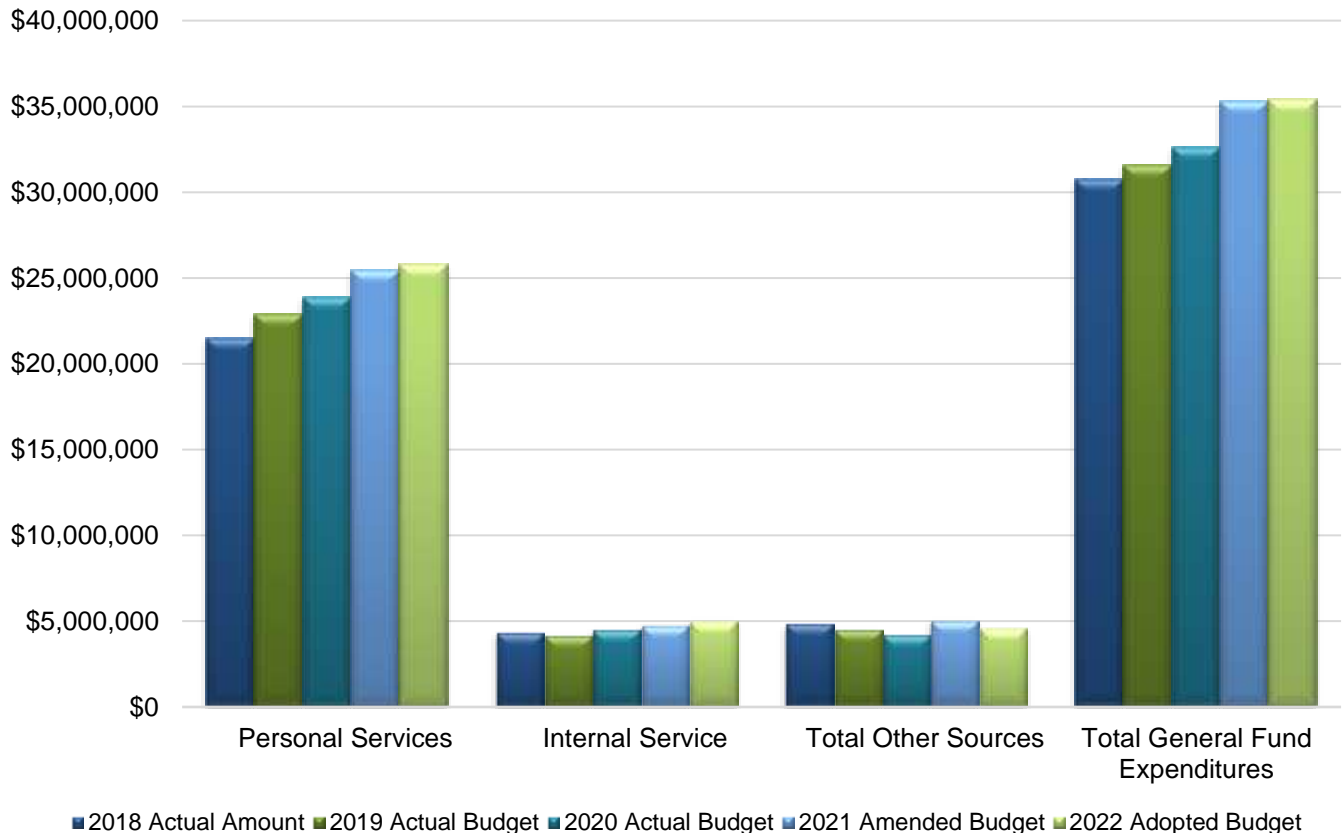
Detail Expenditures Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Administration Group					
City Commission	\$200,024	\$178,292	\$178,292	\$157,323	\$267,900
City Manager	\$555,835	\$583,919	\$583,919	\$624,759	\$641,597
Neighborhood Council	\$112,379	\$119,610	\$119,610	\$117,427	\$125,005
City Clerk	\$211,094	\$239,485	\$239,485	\$234,745	\$246,099
Animal Shelter	\$720,956	\$767,514	\$782,135	\$708,488	\$781,078
City 190	\$46,841	\$21,157	\$21,157	\$14,569	\$22,481
Miscellaneous Admin	\$863,875	\$1,096,281	\$876,281	\$904,531	\$909,140
Contingency	\$0	\$0	\$0	\$0	\$0
City/ County Health	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Total Administration Group	\$2,961,005	\$3,256,258	\$3,050,879	\$3,011,842	\$3,243,300
Court					
Court	\$535,310	\$673,014	\$673,014	\$612,332	\$703,550
Elected Judge	\$171,853	\$220,304	\$220,304	\$183,843	\$226,165
Jail Alternatives	\$22,474	\$23,000	\$23,000	\$20,601	\$23,000
Total Court	\$729,637	\$916,318	\$916,318	\$816,776	\$952,715
Legal Department					
City Attorney	\$1,014,214	\$1,079,311	\$1,079,311	\$1,079,169	\$1,142,701
Legal Services	\$0	\$0	\$0	\$0	\$0
Total Legal Department	\$1,014,214	\$1,079,311	\$1,079,311	\$1,079,169	\$1,142,701
Police Department					
Police Debt Service	\$0	\$231,571	\$231,571	\$231,571	\$231,571
Police Admin	\$2,378,422	\$2,572,379	\$2,572,379	\$2,559,228	\$2,650,190
Patrol	\$6,697,031	\$7,106,895	\$7,106,895	\$6,776,219	\$6,909,230
Support Services	\$1,396,876	\$1,539,565	\$1,539,565	\$1,546,800	\$1,568,094
Investigation Services	\$2,802,704	\$2,864,230	\$2,864,230	\$3,162,554	\$3,242,396
Records Bureau	\$662,433	\$714,408	\$714,408	\$683,021	\$660,541
Total Police Department	\$13,937,467	\$15,029,048	\$15,029,048	\$14,959,393	\$15,262,022
Fire Department					
Fire Debt Service	\$86,635	\$78,202	\$78,202	\$78,202	\$77,611
Fire Operations	\$9,063,689	\$9,429,758	\$9,921,832	\$9,886,144	\$9,461,104
Fire Prevention	\$543,061	\$565,921	\$565,921	\$510,754	\$504,803
Emergency & Disaster	\$0	\$0	\$0	\$4,696	\$100,697
Total Fire Department	\$9,693,385	\$10,073,881	\$10,565,955	\$10,479,796	\$10,144,215
Park & Recreation Department					
Park & Rec Admin	\$624,160	\$679,430	\$679,430	\$655,515	\$704,675
Parks	\$1,871,322	\$2,161,481	\$2,161,481	\$2,147,481	\$2,184,797
Trail Maintenance	\$137,769	\$151,343	\$151,343	\$149,193	\$142,983
Total Park & Rec Dept.	\$2,633,251	\$2,992,254	\$2,992,254	\$2,952,189	\$3,032,455
Transfers Out	\$1,662,877	\$1,659,178	\$1,659,178	\$1,659,178	\$1,659,178
Total Expenditures	\$32,631,836	\$35,006,248	\$35,292,943	\$34,958,343	\$35,436,586

Detail Expenditures Budget

	2018 Actual Amount	2019 Actual Budget	2020 Actual Budget	2021 Amended Budget	2022 Adopted Budget
Major Expenditures					
Personal Services	\$21,479,448	\$22,893,917	\$23,864,476	\$25,475,659	\$25,776,600
Internal Service	\$4,385,328	\$4,175,525	\$4,529,357	\$4,777,596	\$5,044,222
Total Major Sources	\$25,864,776	\$27,069,441	\$28,393,833	\$30,253,255	\$30,820,822
All Other					
Supplies	\$1,155,992	\$868,305	\$902,227	\$1,041,615	\$960,266
Purchased Services	\$1,338,760	\$1,299,713	\$1,241,592	\$1,753,664	\$1,417,138
Debt Service	\$86,265	\$87,630	\$86,635	\$309,773	\$309,182
Contributions & Other	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Other	\$81,247	\$54,080	\$49,386	\$25,458	\$20,000
Capital Outaly	\$198,020	\$289,767	\$45,287	\$0	\$0
Transfer Out	\$1,767,840	\$1,661,607	\$1,662,877	\$1,659,178	\$1,659,178
Total Other Sources	\$4,878,124	\$4,511,102	\$4,238,004	\$5,039,688	\$4,615,764
Total General Fund Expe	\$30,742,900	\$31,580,544	\$32,631,837	\$35,292,943	\$35,436,586

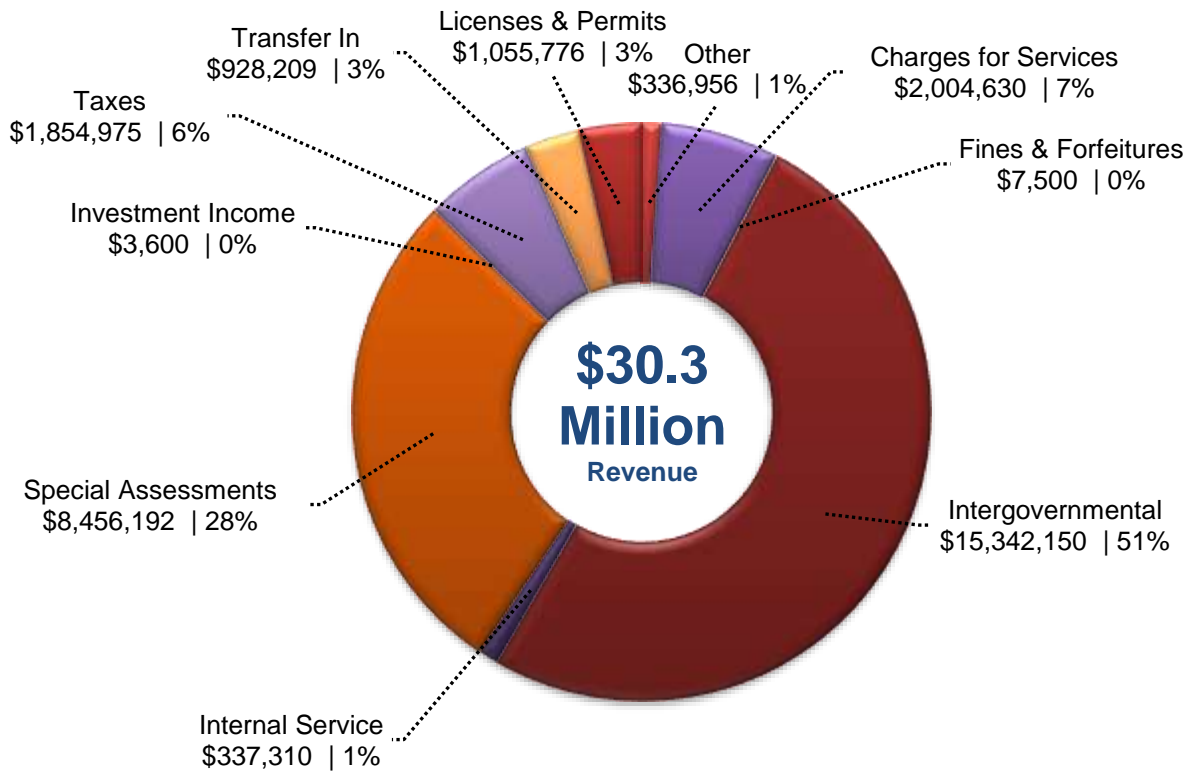
**General Fund Expenditures
5 Year Trend**



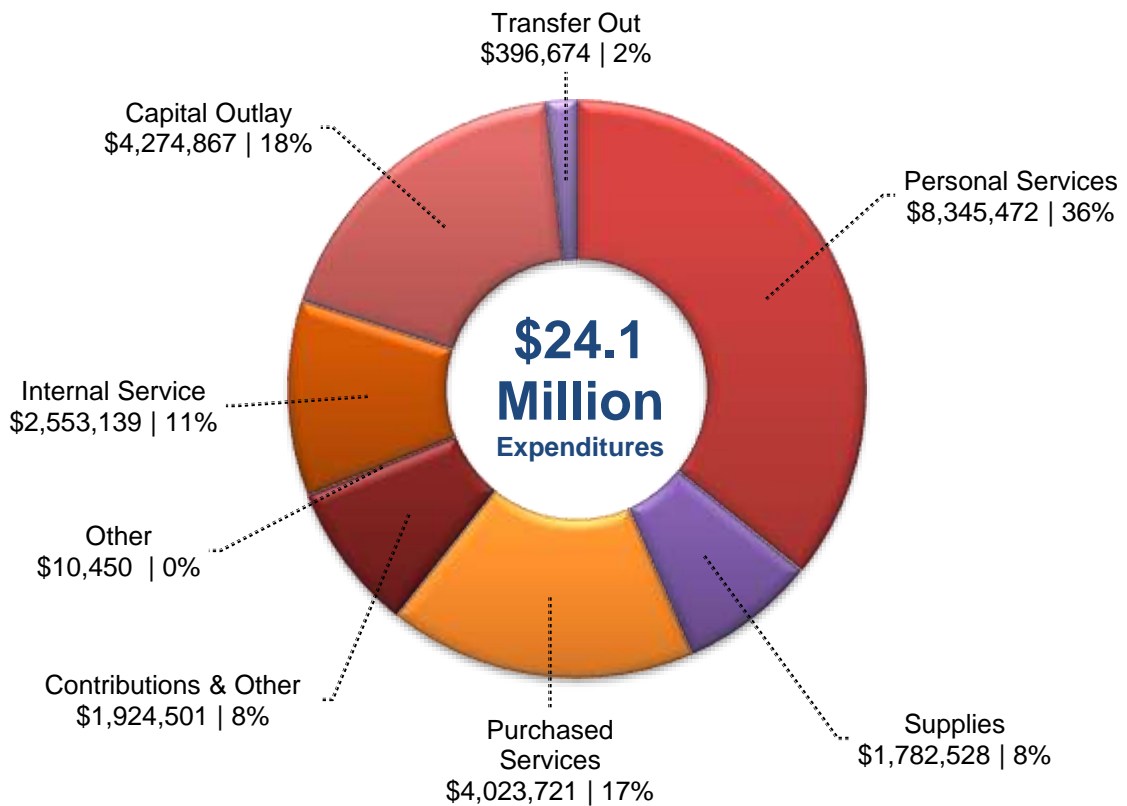
Total Combined Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$3,013,957	\$2,601,700	\$2,601,700	\$2,420,106	\$1,854,975
Licenses & Permits	\$988,621	\$1,055,776	\$1,055,776	\$1,074,638	\$1,055,776
Intergovernmental	\$6,193,951	\$5,593,946	\$5,922,705	\$19,710,995	\$15,342,150
Charges for Services	\$2,067,200	\$1,982,022	\$1,982,022	\$1,813,706	\$2,004,630
Fines & Forfeitures	\$73,097	\$7,000	\$7,000	\$68,032	\$7,500
Internal Service	\$115,030	\$314,281	\$314,281	\$313,281	\$337,310
Special Assessments	\$8,805,571	\$8,429,634	\$8,429,634	\$8,429,634	\$8,456,192
Investment Income	\$224,802	\$3,600	\$3,600	\$36,189	\$3,600
Other	\$1,242,396	\$204,975	\$332,975	\$577,079	\$336,956
Transfer In	\$934,829	\$928,209	\$928,209	\$928,209	\$928,209
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$24,652,374	\$21,121,143	\$22,084,982	\$35,801,724	\$30,327,298
Expenditures					
Personal Services	\$7,263,566	\$8,309,541	\$8,309,541	\$7,938,493	\$8,345,472
Supplies	\$1,561,977	\$1,779,678	\$1,803,823	\$1,866,002	\$1,782,528
Purchased Services	\$3,321,515	\$3,914,106	\$5,231,177	\$3,515,413	\$4,023,721
Contributions & Other	\$1,149,492	\$1,398,807	\$1,398,807	\$980,532	\$1,924,501
Other	\$654	\$10,450	\$55,450	\$45,450	\$10,450
Internal Service	\$2,242,094	\$2,497,375	\$2,497,375	\$2,497,645	\$2,553,139
Capital Outlay	\$4,946,479	\$3,279,931	\$6,517,000	\$4,885,870	\$4,274,867
Transfer Out	\$413,294	\$396,674	\$396,674	\$396,674	\$396,674
Expenditure Totals	\$20,933,049	\$21,682,963	\$26,306,248	\$22,222,480	\$24,132,696
Revenue Over (Under) Expenditures	\$3,719,325	(\$561,820)	(\$4,221,266)	\$13,579,244	\$6,194,602
Unreserved Balances					
Beginning Balance - July 1	\$10,894,777	\$12,295,665	\$12,295,665	\$12,295,665	\$25,356,405
Net Change	\$1,400,888	(\$2,792,782)	(\$5,227,058)	\$13,060,740	\$5,461,687
Ending Balance - June 30	\$12,295,665	\$9,502,883	\$7,068,607	\$25,356,405	\$30,818,092
Reserved Balances					
Beginning Balance - July 1	\$4,656,455	\$6,974,893	\$6,974,893	\$6,974,893	\$7,493,397
Net Change	\$2,318,438	\$2,230,962	\$1,005,792	\$518,504	\$732,915
Ending Balance - June 30	\$6,974,893	\$9,205,855	\$7,980,685	\$7,493,397	\$8,226,312
Total Fund Balance	\$19,270,558	\$18,708,739	\$15,049,292	\$32,849,801	\$39,044,404

Where the Money Comes From



Where the Money Goes



Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$15,286,428	\$9,736,368
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$0	\$0	\$0	\$15,286,428	\$9,736,368
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$0	\$0	\$0	\$0	\$0
Revenue Over (Under) Expenditures	\$0	\$0	\$0	\$15,286,428	\$9,736,368
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$15,286,428
Net Change	\$0	\$0	\$0	\$15,286,428	\$9,736,368
Ending Balance - June 30	\$0	\$0	\$0	\$15,286,428	\$25,022,796
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$0	\$0	\$0	\$15,286,428	\$25,022,796

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$37,300	\$274,450	\$228,400	\$37,300
Charges for Services	\$510	\$1,000	\$1,000	\$485	\$1,000
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$17,102	\$0	\$0	\$2,489	\$0
Other	\$359,672	\$39,600	\$39,600	\$63,429	\$39,600
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$377,284	\$77,900	\$315,050	\$294,803	\$77,900
Expenditures					
Personal Services	\$0	\$0	\$0	\$17,436	\$0
Supplies	\$7,951	\$5,550	\$5,550	\$40,750	\$5,550
Purchased Services	\$20,349	\$11,000	\$117,399	\$0	\$11,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$10,000	\$10,000	\$0	\$10,000
Internal Service	\$1,621	\$1,669	\$1,669	\$1,669	\$1,769
Capital Outlay	\$146,293	\$37,300	\$460,074	\$285,970	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$176,214	\$65,519	\$594,692	\$345,825	\$28,319
Revenue Over (Under) Expenditures	\$201,070	\$12,381	(\$279,642)	(\$51,022)	\$49,581
Unreserved Balances					
Beginning Balance - July 1	\$373,588	\$548,085	\$548,085	\$548,085	\$497,063
Net Change	\$174,497	\$12,381	(\$279,642)	(\$51,022)	\$49,581
Ending Balance - June 30	\$548,085	\$560,466	\$268,443	\$497,063	\$546,644
Reserved Balances					
Beginning Balance - July 1	\$379,204	\$405,777	\$405,777	\$405,777	\$405,777
Net Change	\$26,573	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$405,777	\$405,777	\$405,777	\$405,777	\$405,777
Total Fund Balance	\$953,862	\$966,243	\$674,220	\$902,840	\$952,421

Budget by Division

Park & Rec Admin	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$7,951	\$5,550	\$5,550	\$17,436	\$5,550
Purchased Services	\$20,349	\$0	\$40,750	\$40,750	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,194	\$1,229	\$1,229	\$1,229	\$1,303
Capital Outlay	\$146,293	\$37,300	\$460,074	\$285,970	\$0
Total Park & Rec Admin	\$175,787	\$44,079	\$507,603	\$345,385	\$6,853

Park Land Trust	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$5,000	\$5,000	\$0	\$5,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$427	\$440	\$440	\$440	\$466
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Park Land Trust	\$427	\$5,440	\$5,440	\$440	\$5,466

Park & Rec Grant	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$10,000	\$10,000	\$0	\$10,000
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Park & Rec Grant	\$0	\$10,000	\$10,000	\$0	\$10,000

Budget by Division

Tennis Court Maintenance	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$6,000	\$71,649	\$0	\$6,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Tennis Court Maint.	\$0	\$6,000	\$71,649	\$0	\$6,000

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$113,653	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$352	\$0	\$0	\$400	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$114,005	\$0	\$0	\$400	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$0	\$0	\$0	\$0	\$0
Revenue Over (Under) Expenditures	\$114,005	\$0	\$0	\$400	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$19,888	\$133,893	\$133,893	\$133,893	\$134,293
Net Change	\$114,005	\$0	\$0	\$400	\$0
Ending Balance - June 30	\$133,893	\$133,893	\$133,893	\$134,293	\$134,293
Total Fund Balance	\$133,893	\$133,893	\$133,893	\$134,293	\$134,293

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$976,468	\$834,000	\$834,000	\$834,000	\$874,975
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$209,949	\$207,429	\$207,429	\$207,429	\$210,399
Charges for Services	\$34,156	\$35,100	\$35,100	\$25,000	\$30,450
Fines & Forfeitures	\$18,105	\$7,000	\$7,000	\$7,000	\$7,500
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$4,937	\$2,500	\$2,500	\$1,340	\$2,500
Other	\$56,133	\$10,000	\$138,000	\$138,455	\$10,000
Transfer In	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,649,747	\$1,446,029	\$1,574,029	\$1,563,224	\$1,485,824
Expenditures					
Personal Services	\$1,076,220	\$1,153,533	\$1,153,533	\$1,132,575	\$1,165,141
Supplies	\$29,424	\$26,650	\$26,650	\$25,350	\$25,900
Purchased Services	\$168,019	\$156,487	\$156,487	\$156,487	\$157,245
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$465	\$450	\$450	\$450	\$450
Internal Service	\$85,537	\$107,509	\$107,509	\$107,779	\$109,513
Capital Outlay	\$309,322	\$0	\$128,917	\$128,917	\$260,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,668,987	\$1,444,629	\$1,573,546	\$1,551,558	\$1,718,249
Revenue Over (Under) Expenditures	(\$19,239)	\$1,400	\$483	\$11,666	(\$232,425)
Unreserved Balances					
Beginning Balance - July 1	\$474,669	\$455,430	\$455,430	\$455,430	\$467,096
Net Change	(\$19,239)	\$1,400	\$483	\$11,666	(\$130,545)
Ending Balance - June 30	\$455,430	\$456,830	\$455,913	\$467,096	\$336,551
Reserved Balances					
Beginning Balance - July 1	\$101,880	\$101,880	\$101,880	\$101,880	\$101,880
Net Change	\$0	\$0	\$0	\$0	(\$101,880)
Ending Balance - June 30	\$101,880	\$101,880	\$101,880	\$101,880	\$0
Total Fund Balance	\$557,310	\$558,710	\$557,793	\$568,976	\$336,551

Budget by Division

Library Admin	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$1,054,162	\$1,130,807	\$1,130,807	\$1,109,849	\$1,140,917
Supplies	\$27,971	\$24,850	\$24,850	\$24,850	\$24,100
Purchased Services	\$168,019	\$156,487	\$156,487	\$156,487	\$157,245
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$465	\$450	\$450	\$450	\$450
Internal Service	\$79,588	\$101,039	\$101,039	\$101,309	\$105,172
Capital Outlay	\$250,000	\$0	\$0	\$0	\$260,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Library Admin	\$1,580,205	\$1,413,633	\$1,413,633	\$1,392,945	\$1,687,884

Bookmobile	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$22,058	\$22,726	\$22,726	\$22,726	\$24,224
Supplies	\$1,453	\$1,800	\$1,800	\$500	\$1,800
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$5,949	\$6,470	\$6,470	\$6,470	\$4,341
Capital Outlay	\$59,322	\$0	\$128,917	\$128,917	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Bookmobile	\$88,782	\$30,996	\$159,913	\$158,613	\$30,365

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$10,000	\$0	\$0	\$28,998	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$4,118	\$1,100	\$1,100	\$1,082	\$1,100
Other	\$330,146	\$107,275	\$107,275	\$262,866	\$239,256
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$344,264	\$108,375	\$108,375	\$292,946	\$240,356
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$19,957	\$5,500	\$5,500	\$56,183	\$10,000
Purchased Services	\$168,949	\$97,275	\$386,039	\$260,854	\$229,256
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$8,072	\$0	\$0	\$32,134	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$196,978	\$102,775	\$391,539	\$349,171	\$239,256
Revenue Over (Under) Expenditures	\$147,286	\$5,600	(\$283,164)	(\$56,225)	\$1,100
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$247,886	\$395,172	\$395,172	\$395,172	\$338,947
Net Change	\$147,286	\$5,600	(\$283,164)	(\$56,225)	\$1,100
Ending Balance - June 30	\$395,172	\$400,772	\$112,008	\$338,947	\$340,047
Total Fund Balance	\$395,172	\$400,772	\$112,008	\$338,947	\$340,047

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$156,295	\$101,155	\$101,155	\$118,218	\$101,155
Intergovernmental	\$443,905	\$545,900	\$545,900	\$443,596	\$545,900
Charges for Services	\$94,649	\$245,489	\$245,489	\$75,000	\$245,489
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$39,126	\$183,267	\$183,267	\$183,267	\$206,296
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$3,572	\$0	\$0	\$0	\$0
Other	\$68,875	\$30,000	\$30,000	\$28,000	\$30,000
Transfer In	\$271,932	\$271,932	\$271,932	\$271,932	\$271,932
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,078,355	\$1,377,743	\$1,377,743	\$1,120,013	\$1,400,772
Expenditures					
Personal Services	\$707,401	\$962,918	\$962,918	\$835,316	\$1,052,077
Supplies	\$3,723	\$5,200	\$5,200	\$3,140	\$5,200
Purchased Services	\$185,452	\$187,009	\$187,009	\$180,259	\$184,509
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$74,603	\$95,500	\$95,500	\$95,500	\$95,500
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$102,334	\$107,816	\$107,816	\$107,816	\$134,927
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,073,513	\$1,358,443	\$1,358,443	\$1,222,031	\$1,472,213
Revenue Over (Under) Expenditures	\$4,841	\$19,300	\$19,300	(\$102,018)	(\$71,441)
Unreserved Balances					
Beginning Balance - July 1	\$220,306	\$225,147	\$225,147	\$225,147	\$123,129
Net Change	\$4,841	\$19,300	\$19,300	(\$102,018)	(\$71,441)
Ending Balance - June 30	\$225,147	\$244,447	\$244,447	\$123,129	\$51,688
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$225,147	\$244,447	\$244,447	\$123,129	\$51,688

Budget by Division

Planning Operations	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$641,681	\$692,657	\$692,657	\$694,657	\$719,328
Supplies	\$3,668	\$4,600	\$4,600	\$3,000	\$4,600
Purchased Services	\$183,541	\$178,759	\$178,759	\$178,759	\$176,259
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$74,603	\$95,500	\$95,500	\$95,500	\$95,500
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$97,377	\$102,398	\$102,398	\$102,398	\$129,051
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Planning Operations	\$1,000,870	\$1,073,914	\$1,073,914	\$1,074,314	\$1,124,738

Historic Preservation	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$65,720	\$67,705	\$67,705	\$23,382	\$72,263
Supplies	\$55	\$600	\$600	\$140	\$600
Purchased Services	\$1,911	\$8,250	\$8,250	\$1,500	\$8,250
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,957	\$5,418	\$5,418	\$5,418	\$5,876
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Historic Preservation	\$72,643	\$81,973	\$81,973	\$30,440	\$86,989

Development Engineers	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$202,556	\$202,556	\$117,277	\$260,486
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Development Engineers	\$0	\$202,556	\$202,556	\$117,277	\$260,486

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$317,596	\$233,000	\$233,000	\$316,453	\$368,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$3,517	\$0	\$0	\$1,759	\$3,517
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$17,404	\$0	\$0	\$7,679	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$992,920	\$0	\$507,080	\$429,855	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,331,438	\$233,000	\$740,080	\$755,746	\$371,517
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$22,000	\$0	\$0	\$0	\$0
Debt Service	\$33,978	\$96,401	\$96,401	\$96,401	\$95,901
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$19,614	\$18,362	\$18,362	\$18,362	\$26,443
Capital Outlay	\$933,618	\$0	\$948,623	\$948,623	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,009,209	\$114,763	\$1,063,386	\$1,063,386	\$122,344
Revenue Over (Under) Expenditures	\$322,228	\$118,237	(\$323,306)	(\$307,640)	\$249,173
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$1,179,703	\$1,501,932	\$1,501,932	\$1,501,932	\$1,194,292
Net Change	\$322,228	\$118,237	(\$323,306)	(\$307,640)	\$249,173
Ending Balance - June 30	\$1,501,932	\$1,620,169	\$1,178,626	\$1,194,292	\$1,443,465
Total Fund Balance	\$1,501,932	\$1,620,169	\$1,178,626	\$1,194,292	\$1,443,465

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$74,814	\$58,200	\$58,200	\$89,489	\$98,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$23	\$0	\$0	\$11	\$23
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$1,641	\$0	\$0	\$425	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$76,478	\$58,200	\$58,200	\$89,925	\$98,023
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$465	\$0	\$17,818	\$17,818	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$2,072	\$4,862	\$4,862	\$4,862	\$7,918
Capital Outlay	\$107,383	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$109,920	\$4,862	\$22,680	\$22,680	\$7,918
Revenue Over (Under) Expenditures	(\$33,442)	\$53,338	\$35,520	\$67,245	\$90,105
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$151,592	\$118,150	\$118,150	\$118,150	\$185,395
Net Change	(\$33,442)	\$53,338	\$35,520	\$67,245	\$90,105
Ending Balance - June 30	\$118,150	\$171,488	\$153,670	\$185,395	\$275,500
Total Fund Balance	\$118,150	\$171,488	\$153,670	\$185,395	\$275,500

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$1,326,973	\$1,184,000	\$1,184,000	\$744,991	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$10,028	\$0	\$0	\$6,153	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,337,001	\$1,184,000	\$1,184,000	\$751,144	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$5,000	\$0	\$25,000	\$25,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$14,317	\$89,949	\$89,949	\$89,949	\$0
Capital Outlay	\$0	\$0	\$205,109	\$21,324	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$19,317	\$89,949	\$320,058	\$136,273	\$0
Revenue Over (Under) Expenditures	\$1,317,684	\$1,094,051	\$863,942	\$614,871	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$465,732	\$1,783,415	\$1,783,415	\$1,783,415	\$2,398,286
Net Change	\$1,317,684	\$1,094,051	\$863,942	\$614,871	\$0
Ending Balance - June 30	\$1,783,415	\$2,877,466	\$2,647,357	\$2,398,286	\$2,398,286
Total Fund Balance	\$1,783,415	\$2,877,466	\$2,647,357	\$2,398,286	\$2,398,286

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$318,105	\$292,500	\$292,500	\$435,173	\$514,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$867	\$0	\$0	\$228	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$318,972	\$292,500	\$292,500	\$435,401	\$514,000
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$862	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$19,215	\$15,864	\$15,864	\$15,864	\$38,894
Capital Outlay	\$322,373	\$248,466	\$369,897	\$369,897	\$436,900
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$342,450	\$264,330	\$385,761	\$385,761	\$475,794
Revenue Over (Under) Expenditures	(\$23,478)	\$28,170	(\$93,261)	\$49,640	\$38,206
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$96,351	\$72,873	\$72,873	\$72,873	\$122,513
Net Change	(\$23,478)	\$28,170	(\$93,261)	\$49,640	\$38,206
Ending Balance - June 30	\$72,873	\$101,043	(\$20,388)	\$122,513	\$160,719
Total Fund Balance	\$72,873	\$101,043	(\$20,388)	\$122,513	\$160,719

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$45,000	\$45,000	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$70	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$70	\$0	\$45,000	\$45,000	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$45,000	\$45,000	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$0	\$0	\$45,000	\$45,000	\$0
Revenue Over (Under) Expenditures	\$70	\$0	\$0	\$0	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$20,341	\$20,411	\$20,411	\$20,411	\$20,411
Net Change	\$70	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$20,411	\$20,411	\$20,411	\$20,411	\$20,411
Total Fund Balance	\$20,411	\$20,411	\$20,411	\$20,411	\$20,411

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$823,945	\$947,475	\$947,475	\$947,475	\$947,475
Intergovernmental	\$0	\$0	\$0	\$367	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$18,246	\$18,246	\$18,246	\$18,246	\$18,246
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$20,234	\$0	\$0	\$2,382	\$0
Other	\$16,863	\$15,000	\$15,000	\$17,194	\$15,000
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
	\$0				
Revenue Totals	\$879,288	\$980,721	\$980,721	\$985,664	\$980,721
Expenditures					
Personal Services	\$934,186	\$1,012,018	\$1,012,018	\$996,514	\$1,015,476
Supplies	\$42,959	\$20,000	\$20,000	\$20,000	\$20,000
Purchased Services	\$393,817	\$127,557	\$127,557	\$127,557	\$127,557
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$189	\$0	\$0	\$0	\$0
Internal Service	\$144,312	\$202,303	\$202,303	\$202,303	\$212,528
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,515,463	\$1,361,878	\$1,361,878	\$1,346,374	\$1,375,561
Revenue Over (Under) Expenditures	(\$636,175)	(\$381,157)	(\$381,157)	(\$360,710)	(\$394,840)
Unreserved Balances					
Beginning Balance - July 1	\$1,484,029	\$847,853	\$847,853	\$847,853	\$487,143
Net Change	(\$636,175)	(\$381,157)	(\$381,157)	(\$360,710)	(\$394,840)
Ending Balance - June 30	\$847,853	\$466,696	\$466,696	\$487,143	\$92,303
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$847,853	\$466,696	\$466,696	\$487,143	\$92,303

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$140	\$1,000	\$1,000	\$0	\$1,000
Special Assessments	\$407,062	\$431,617	\$431,617	\$431,617	\$431,617
Investment Income	\$4,804	\$0	\$0	\$0	\$0
Other	\$4,625	\$2,000	\$2,000	\$2,000	\$2,000
Transfer In	\$256,277	\$256,277	\$256,277	\$256,277	\$256,277
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$686,907	\$704,894	\$704,894	\$703,894	\$704,894
Expenditures					
Personal Services	\$450,153	\$468,366	\$468,366	\$468,145	\$474,731
Supplies	\$76,688	\$127,644	\$127,644	\$40,300	\$127,644
Purchased Services	\$20,178	\$63,667	\$63,667	\$63,667	\$63,667
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$149,477	\$155,290	\$155,290	\$155,290	\$176,306
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$696,495	\$814,967	\$814,967	\$727,402	\$842,348
Revenue Over (Under) Expenditures	(\$9,588)	(\$110,073)	(\$110,073)	(\$23,508)	(\$137,454)
Unreserved Balances					
Beginning Balance - July 1	\$380,741	\$371,153	\$371,153	\$371,153	\$347,645
Net Change	(\$9,588)	(\$110,073)	(\$110,073)	(\$23,508)	(\$137,454)
Ending Balance - June 30	\$371,153	\$261,080	\$261,080	\$347,645	\$210,191
Reserved Balances					
Beginning Balance - July 1	\$31,886	\$31,886	\$31,886	\$31,886	\$31,886
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$31,886	\$31,886	\$31,886	\$31,886	\$31,886
Total Fund Balance	\$403,039	\$292,966	\$292,966	\$379,531	\$242,077

Budget by Division

Natural Resources	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$163,415	\$139,786	\$139,786	\$139,565	\$139,905
Supplies	\$15,672	\$25,300	\$25,300	\$25,300	\$25,300
Purchased Services	\$10,614	\$16,725	\$16,725	\$16,725	\$16,725
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$90,708	\$95,671	\$95,671	\$95,671	\$93,986
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natural Resources	\$280,409	\$277,482	\$277,482	\$277,261	\$275,916

Natural Resources - Blvd	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$286,738	\$328,580	\$328,580	\$328,580	\$334,826
Supplies	\$61,015	\$102,344	\$209,135	\$15,000	\$102,344
Purchased Services	\$9,564	\$46,942	\$46,942	\$46,942	\$46,942
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$58,769	\$59,619	\$59,619	\$59,619	\$82,320
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natural Res. - Blvd	\$416,086	\$537,485	\$644,276	\$450,141	\$566,432

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$65,713	\$65,252	\$65,252	\$65,252	\$65,252
Investment Income	\$864	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$66,577	\$65,252	\$65,252	\$65,252	\$65,252
Expenditures					
Personal Services	\$4,720	\$16,081	\$16,081	\$9,000	\$16,222
Supplies	\$19	\$1,200	\$1,200	\$1,200	\$1,200
Purchased Services	\$11,219	\$16,766	\$16,766	\$16,766	\$16,766
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$30,071	\$31,220	\$31,220	\$31,220	\$32,885
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$46,029	\$65,267	\$65,267	\$58,186	\$67,073
Revenue Over (Under) Expenditures	\$20,549	(\$15)	(\$15)	\$7,066	(\$1,821)
Unreserved Balances					
Beginning Balance - July 1	\$54,936	\$75,484	\$75,484	\$75,484	\$82,550
Net Change	\$20,549	(\$15)	(\$15)	\$7,066	(\$1,821)
Ending Balance - June 30	\$75,484	\$75,469	\$75,469	\$82,550	\$80,729
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$75,484	\$75,469	\$75,469	\$82,550	\$80,729

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$1,508,887	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Investment Income	\$18,147	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,527,034	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Expenditures					
Personal Services	\$90,697	\$270,072	\$270,072	\$200,000	\$247,289
Supplies	\$2,446	\$0	\$0	\$1,806	\$0
Purchased Services	\$410,036	\$1,225,337	\$1,932,460	\$410,000	\$1,225,337
Debt Service	\$0	\$0	\$0	\$0	\$725,443
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$4,591	\$4,591	\$4,591	\$6,936
Capital Outlay	\$508,040	\$0	\$0	\$0	\$27,791
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,011,219	\$1,500,000	\$2,207,123	\$616,397	\$2,232,796
Revenue Over (Under) Expenditures	\$515,815	\$0	(\$707,123)	\$883,603	(\$732,796)
Unreserved Balances					
Beginning Balance - July 1	\$1,088,048	\$1,603,863	\$1,603,863	\$1,603,863	\$2,487,466
Net Change	\$515,815	\$0	(\$707,123)	\$883,603	(\$732,796)
Ending Balance - June 30	\$1,603,863	\$1,603,863	\$896,740	\$2,487,466	\$1,754,670
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$1,603,863	\$1,603,863	\$896,740	\$2,487,466	\$1,754,670

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$8,381	\$7,146	\$7,146	\$8,945	\$7,146
Intergovernmental	\$1,379,897	\$1,379,896	\$1,379,896	\$1,379,896	\$1,379,896
Charges for Services	\$121,683	\$111,500	\$111,500	\$111,500	\$111,500
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$57,518	\$111,768	\$111,768	\$111,768	\$111,768
Special Assessments	\$4,620,048	\$4,583,265	\$4,583,265	\$4,583,265	\$4,583,265
Investment Income	\$61,116	\$0	\$0	\$10,405	\$0
Other	\$239,573	\$1,000	\$1,000	\$27,665	\$1,000
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$6,488,216	\$6,194,575	\$6,194,575	\$6,233,444	\$6,194,575
Expenditures					
Personal Services	\$2,330,508	\$2,608,661	\$2,608,661	\$2,608,661	\$2,553,658
Supplies	\$1,219,504	\$1,572,435	\$1,572,435	\$1,572,435	\$1,572,435
Purchased Services	\$272,878	\$689,071	\$689,071	\$689,071	\$689,951
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,475,339	\$1,548,144	\$1,548,144	\$1,548,144	\$1,569,403
Capital Outlay	\$1,414,561	\$1,753,989	\$1,753,989	\$1,753,989	\$1,035,000
Transfer Out	\$56,620	\$50,000	\$50,000	\$50,000	\$50,000
Expenditures Totals	\$6,769,410	\$8,222,300	\$8,222,300	\$8,222,300	\$7,470,447
Revenue Over (Under) Expenditures	(\$281,194)	(\$2,027,725)	(\$2,027,725)	(\$1,988,856)	(\$1,275,872)
Unreserved Balances					
Beginning Balance - July 1	\$4,628,544	\$4,347,350	\$4,347,350	\$4,347,350	\$2,358,494
Net Change	(\$281,194)	(\$2,027,725)	(\$2,027,725)	(\$1,988,856)	(\$1,275,872)
Ending Balance - June 30	\$4,347,350	\$2,319,625	\$2,319,625	\$2,358,494	\$1,082,622
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$4,347,350	\$2,319,625	\$2,319,625	\$2,358,494	\$1,082,622

Budget by Division

Street Maintenance	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$1,898,328	\$2,148,434	\$2,148,434	\$2,041,926	\$2,096,849
Supplies	\$1,136,686	\$1,459,635	\$1,459,635	\$1,459,635	\$1,459,635
Purchased Services	\$256,552	\$663,121	\$663,121	\$350,000	\$663,121
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,403,278	\$1,473,116	\$1,473,116	\$1,473,116	\$1,487,494
Capital Outlay	\$1,414,561	\$1,753,989	\$3,188,813	\$1,322,931	\$1,035,000
Transfer Out	\$56,620	\$50,000	\$50,000	\$50,000	\$50,000
Total Street Maintenance	\$6,166,025	\$7,548,295	\$8,983,119	\$6,697,608	\$6,792,099

Traffic	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$432,180	\$460,227	\$460,227	\$460,227	\$456,809
Supplies	\$82,818	\$112,800	\$112,800	\$100,000	\$112,800
Purchased Services	\$16,326	\$25,950	\$25,950	\$25,950	\$26,830
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$72,061	\$75,028	\$75,028	\$75,028	\$81,909
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Traffic	\$603,385	\$674,005	\$674,005	\$661,205	\$678,348

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$1,026,854	\$726,258	\$726,258	\$726,258	\$764,216
Investment Income	\$1,966	\$0	\$0	\$0	\$0
Other	\$6,333	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,035,153	\$726,258	\$726,258	\$726,258	\$764,216
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$2,197	\$0	\$23,998	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$1,025,889	\$726,258	\$726,258	\$726,258	\$764,216
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,028,086	\$726,258	\$750,256	\$726,258	\$764,216
Revenue Over (Under) Expenditures	\$7,067	\$0	(\$23,998)	\$0	\$0
Unreserved Balances					
Beginning Balance - July 1	\$89,591	\$96,658	\$96,658	\$96,658	\$96,658
Net Change	\$7,067	\$0	(\$23,998)	\$0	\$0
Ending Balance - June 30	\$96,658	\$96,658	\$72,660	\$96,658	\$96,658
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$96,658	\$96,658	\$72,660	\$96,658	\$96,658

Budget by Division

Tourism BID	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$49	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$780,689	\$486,258	\$486,258	\$486,258	\$511,216
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Tourism BID	\$780,738	\$486,258	\$486,258	\$486,258	\$511,216

BID	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$42	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$245,200	\$240,000	\$240,000	\$240,000	\$253,000
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total BID	\$245,242	\$240,000	\$240,000	\$240,000	\$253,000

International Relationship	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$2,106	\$0	\$23,998	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Int'l Relationship	\$2,106	\$0	\$23,998	\$0	\$0

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$1,853,221	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$11,599	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$56,620	\$50,000	\$50,000	\$50,000	\$50,000
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,921,440	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$116,071	\$1,050,000	\$2,460,215	\$1,345,016	\$2,325,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$116,071	\$1,050,000	\$2,460,215	\$1,345,016	\$2,325,000
Revenue Over (Under) Expenditures	\$1,805,369	\$0	(\$1,410,215)	(\$295,016)	(\$1,275,000)
Unreserved Balances					
Beginning Balance - July 1	\$61,881	\$1,867,250	\$1,867,250	\$1,867,250	\$1,572,234
Net Change	\$1,805,369	\$0	(\$1,410,215)	(\$295,016)	(\$1,275,000)
Ending Balance - June 30	\$1,867,250	\$1,867,250	\$457,035	\$1,572,234	\$297,234
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$1,867,250	\$1,867,250	\$457,035	\$1,572,234	\$297,234

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$606,154	\$612,447	\$612,447	\$612,447	\$612,447
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$10,827	\$0	\$0	\$2,321	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$616,981	\$612,447	\$612,447	\$614,768	\$612,447
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$175,899	\$0	\$0	\$146,701	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$356,674	\$346,674	\$346,674	\$346,674	\$346,674
Expenditures Totals	\$532,573	\$346,674	\$346,674	\$493,375	\$346,674
Revenue Over (Under) Expenditures	\$84,408	\$265,773	\$265,773	\$121,393	\$265,773
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$711,002	\$795,410	\$795,410	\$795,410	\$916,803
Net Change	\$84,408	\$265,773	\$265,773	\$121,393	\$265,773
Ending Balance - June 30	\$795,410	\$1,061,183	\$1,061,183	\$916,803	\$1,182,576
Total Fund Balance	\$795,410	\$1,061,183	\$1,061,183	\$916,803	\$1,182,576

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$26,189	\$29,711	\$29,711	\$26,201	\$29,711
Charges for Services	\$8,985	\$8,050	\$8,050	\$9,525	\$8,050
Fines & Forfeitures	\$53,884	\$0	\$0	\$55,268	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$3,908	\$0	\$0	\$989	\$0
Other	\$47,603	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$140,569	\$37,761	\$37,761	\$91,983	\$37,761
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$35,238	\$900	\$25,045	\$25,045	\$0
Purchased Services	\$43,585	\$0	\$17,969	\$17,969	\$900
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$78,823	\$900	\$43,014	\$43,014	\$900
Revenue Over (Under) Expenditures	\$61,746	\$36,861	(\$5,253)	\$48,969	\$36,861
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$162,962	\$224,708	\$224,708	\$224,708	\$273,677
Net Change	\$61,746	\$36,861	(\$5,253)	\$48,969	\$36,861
Ending Balance - June 30	\$224,708	\$261,569	\$219,455	\$273,677	\$310,538
Total Fund Balance	\$224,708	\$261,569	\$219,455	\$273,677	\$310,538

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$279,215	\$216,975	\$216,975	\$107,907	\$216,975
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$1,108	\$0	\$0	\$580	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$1,153	\$0	\$0	\$234	\$0
Other	\$106,971	\$0	\$0	\$30,724	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$388,447	\$216,975	\$216,975	\$139,445	\$216,975
Expenditures					
Personal Services	\$141,540	\$70,354	\$70,354	\$77,768	\$69,998
Supplies	\$8,128	\$0	\$0	\$11,035	\$0
Purchased Services	\$170,414	\$0	\$130,000	\$103,577	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$320,082	\$70,354	\$200,354	\$192,380	\$69,998
Revenue Over (Under) Expenditures	\$68,365	\$146,621	\$16,621	(\$52,935)	\$146,977
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	(\$45,236)	\$23,129	\$23,129	\$23,129	(\$29,806)
Net Change	\$68,365	\$146,621	\$16,621	(\$52,935)	\$146,977
Ending Balance - June 30	\$23,129	\$169,750	\$39,750	(\$29,806)	\$117,171
Total Fund Balance	\$23,129	\$169,750	\$39,750	(\$29,806)	\$117,171

Budget by Division

HIDTA Assets	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$19,276	\$0	\$0	\$0	\$0
Supplies	\$505	\$0	\$0	\$6,431	\$0
Purchased Services	\$42,223	\$0	\$0	\$587	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total HIDTA Assets	\$62,004	\$0	\$0	\$7,018	\$0

HIDTA Grant	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$122,264	\$70,354	\$70,354	\$77,768	\$69,998
Supplies	\$7,623	\$0	\$0	\$4,604	\$0
Purchased Services	\$128,192	\$0	\$130,000	\$102,990	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total HIDTA Grant	\$258,079	\$70,354	\$200,354	\$185,362	\$69,998

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$141,072	\$0	\$0	\$0	\$0
Charges for Services	\$14,234	\$6,500	\$6,500	\$48,081	\$6,500
Fines & Forfeitures	\$0	\$0	\$0	\$5,184	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$683	\$0	\$0	\$88	\$0
Other	\$5,602	\$100	\$100	\$6,746	\$100
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$161,591	\$6,600	\$6,600	\$60,099	\$6,600
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$26,825	\$0	\$0	\$54,559	\$0
Purchased Services	\$9,766	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$139,361	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$175,952	\$0	\$0	\$54,559	\$0
Revenue Over (Under) Expenditures	(\$14,361)	\$6,600	\$6,600	\$5,540	\$6,600
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$63,778	\$49,417	\$49,417	\$49,417	\$54,957
Net Change	(\$14,361)	\$6,600	\$6,600	\$5,540	\$6,600
Ending Balance - June 30	\$49,417	\$56,017	\$56,017	\$54,957	\$61,557
Total Fund Balance	\$49,417	\$56,017	\$56,017	\$54,957	\$61,557

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$1,155,725	\$1,283,862	\$1,330,471	\$337,556	\$1,286,120
Charges for Services	\$272,971	\$0	\$0	\$105,440	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	(\$236)	\$0	\$0	(\$26)	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,428,460	\$1,283,862	\$1,330,471	\$442,970	\$1,286,120
Expenditures					
Personal Services	\$121,850	\$194,784	\$194,784	\$176,032	\$183,369
Supplies	\$74,625	\$4,200	\$4,200	\$4,200	\$4,200
Purchased Services	\$7,305	\$60,750	\$60,750	\$20,750	\$60,750
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$49,000	\$321,667	\$321,667	\$100,000	\$807,630
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$34,141	\$36,574	\$36,574	\$36,574	\$39,995
Capital Outlay	\$941,385	\$190,176	\$190,176	\$0	\$190,176
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,228,306	\$808,151	\$808,151	\$337,556	\$1,286,120
Revenue Over (Under) Expenditures	\$200,154	\$475,711	\$522,320	\$105,414	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$982,442	\$1,182,596	\$1,182,596	\$1,182,596	\$1,288,010
Net Change	\$200,154	\$475,711	\$522,320	\$105,414	\$0
Ending Balance - June 30	\$1,182,596	\$1,658,307	\$1,704,916	\$1,288,010	\$1,288,010
Total Fund Balance	\$1,182,596	\$1,658,307	\$1,704,916	\$1,288,010	\$1,288,010

Budget by Division

Block Grant Admin	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$53,864	\$88,603	\$88,603	\$88,603	\$92,921
Supplies	\$1,753	\$4,200	\$4,200	\$4,200	\$4,200
Purchased Services	\$7,305	\$10,750	\$10,750	\$10,750	\$10,750
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$34,141	\$36,574	\$36,574	\$36,574	\$39,995
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Block Grant Admin	\$97,063	\$140,127	\$140,127	\$140,127	\$147,866

Block Grant Projects	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$67,986	\$106,181	\$106,181	\$87,429	\$90,448
Supplies	\$72,872	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$50,000	\$75,303	\$10,000	\$50,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$49,000	\$321,667	\$557,392	\$100,000	\$807,630
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$941,385	\$190,176	\$211,482	\$0	\$190,176
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Block Grant Projects	\$1,131,243	\$668,024	\$950,358	\$197,429	\$1,138,254

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$57,268	\$280,426	\$280,426	\$5,000	\$283,494
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$57,268	\$280,426	\$280,426	\$5,000	\$283,494
Expenditures					
Personal Services	\$8,826	\$23,173	\$23,173	\$23,173	\$24,339
Supplies	\$0	\$400	\$400	\$0	\$400
Purchased Services	\$0	\$250	\$250	\$0	\$250
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$255,382	\$255,382	\$58,774	\$257,155
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,242	\$1,221	\$1,221	\$1,221	\$1,350
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$10,068	\$280,426	\$280,426	\$83,168	\$283,494
Revenue Over (Under) Expenditures	\$47,200	\$0	\$0	(\$78,168)	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$87,045	\$134,245	\$134,245	\$134,245	\$56,077
Net Change	\$47,200	\$0	\$0	(\$78,168)	\$0
Ending Balance - June 30	\$134,245	\$134,245	\$134,245	\$56,077	\$56,077
Total Fund Balance	\$134,245	\$134,245	\$134,245	\$56,077	\$56,077

Budget by Division

HOME Grant Admin	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$8,826	\$23,173	\$23,173	\$23,173	\$24,339
Supplies	\$0	\$400	\$400	\$0	\$400
Purchased Services	\$0	\$250	\$250	\$0	\$250
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,242	\$1,221	\$1,221	\$1,221	\$1,350
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Home Grant Admin	\$10,068	\$25,044	\$25,044	\$24,394	\$26,339

HOME Grant Projects	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$255,382	\$255,382	\$58,774	\$257,155
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total HOME Grant Projects	\$0	\$255,382	\$255,382	\$58,774	\$257,155

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$27,817	\$0	\$0	\$0	\$0
Charges for Services	\$1,392,360	\$1,560,383	\$1,560,383	\$1,424,675	\$1,587,641
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,420,177	\$1,560,383	\$1,560,383	\$1,424,675	\$1,587,641
Expenditures					
Personal Services	\$1,397,465	\$1,529,581	\$1,529,581	\$1,393,873	\$1,543,172
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$22,712	\$30,802	\$30,802	\$30,802	\$44,469
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,420,177	\$1,560,383	\$1,560,383	\$1,424,675	\$1,587,641
Revenue Over (Under) Expenditures	\$0	\$0	\$0	\$0	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$0	\$0	\$0	\$0	\$0

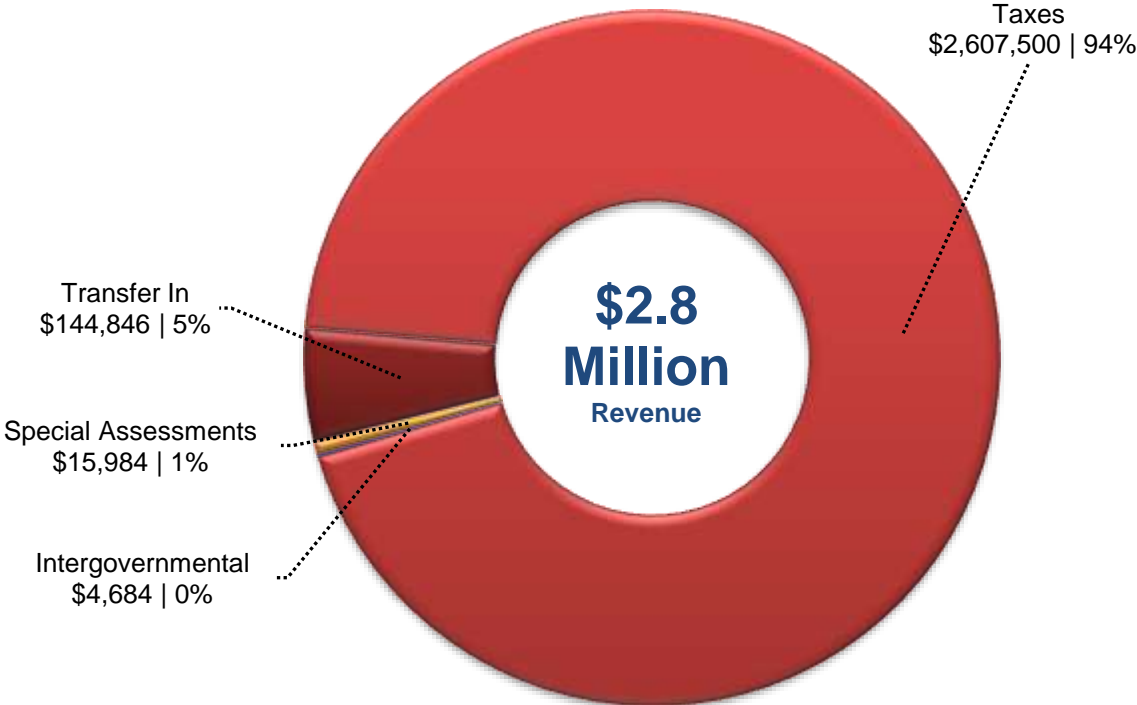
Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$1,177,007	\$1,123,242	\$1,123,242	\$1,123,242	\$1,111,842
Investment Income	\$29,645	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,206,652	\$1,123,242	\$1,123,242	\$1,123,242	\$1,111,842
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$14,490	\$9,999	\$9,999	\$9,999	\$9,999
Purchased Services	\$1,233,126	\$1,278,937	\$1,278,937	\$1,278,937	\$1,256,533
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$140,090	\$141,199	\$141,199	\$141,199	\$149,803
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,387,706	\$1,430,135	\$1,430,135	\$1,430,135	\$1,416,335
Revenue Over (Under) Expenditures	(\$181,054)	(\$306,893)	(\$306,893)	(\$306,893)	(\$304,493)
Unreserved Balances					
Beginning Balance - July 1	\$2,038,443	\$1,857,389	\$1,857,389	\$1,857,389	\$1,550,496
Net Change	(\$181,054)	(\$306,893)	(\$306,893)	(\$306,893)	(\$304,493)
Ending Balance - June 30	\$1,857,389	\$1,550,496	\$1,550,496	\$1,550,496	\$1,246,003
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$1,857,389	\$1,550,496	\$1,550,496	\$1,550,496	\$1,246,003

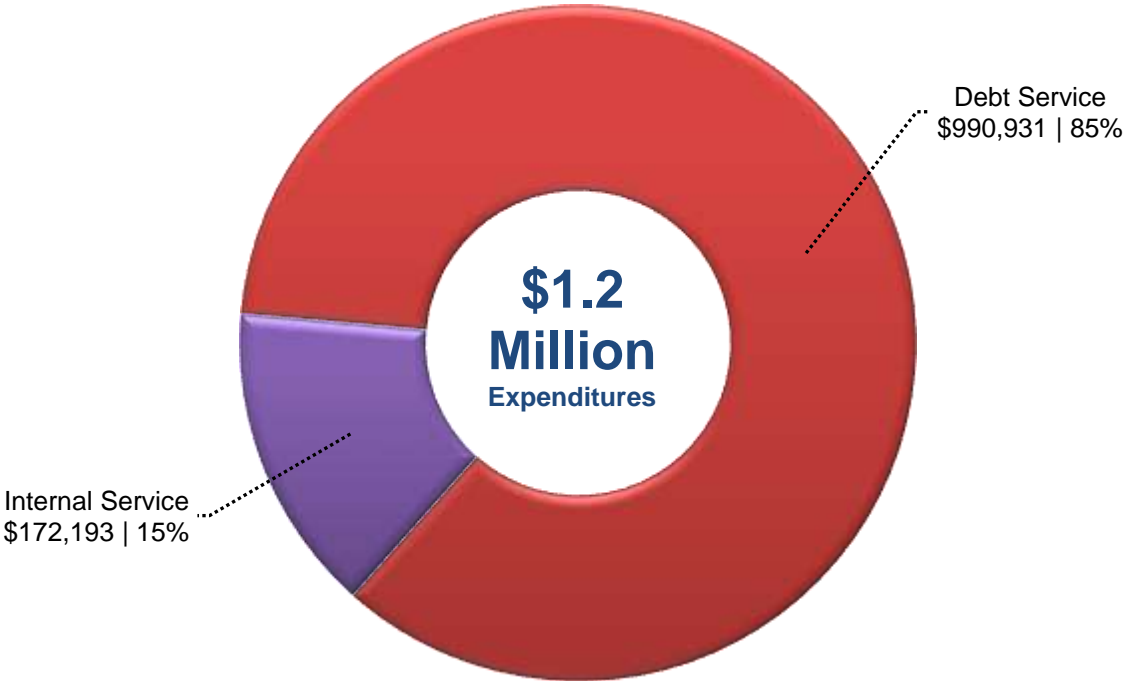
Total Combined Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$982,510	\$936,705	\$936,705	\$1,618,344	\$2,607,500
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$4,913	\$4,684	\$4,684	\$4,684	\$4,684
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$59,951	\$15,984	\$15,984	\$12,557	\$15,984
Investment Income	\$14,500	\$0	\$0	\$156	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$148,545	\$144,846	\$144,846	\$144,846	\$144,846
Issuance of Debt	\$3,215,685	\$0	\$0	\$414,150	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$4,426,104	\$1,102,219	\$1,102,219	\$2,194,737	\$2,773,014
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$65,762	\$0	\$0	\$7,780	\$0
Debt Service	\$2,170,349	\$611,554	\$611,554	\$697,125	\$990,931
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$41,623	\$64,658	\$64,658	\$64,658	\$172,193
Capital Outlay	\$1,942,614	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$4,220,348	\$676,212	\$676,212	\$769,563	\$1,163,124
Revenue Over (Under) Expenditures	\$205,756	\$426,007	\$426,007	\$1,425,174	\$1,609,890
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$813,419	\$972,195	\$972,195	\$972,195	\$2,397,369
Net Change	\$158,776	\$426,007	\$426,007	\$1,425,174	\$1,609,890
Ending Balance - June 30	\$972,195	\$1,398,202	\$1,398,202	\$2,397,369	\$4,007,259
Total Fund Balance	\$972,195	\$1,398,202	\$1,398,202	\$2,397,369	\$4,007,259

Where the Money Comes From



Where the Money Goes



Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$184,679	\$164,500	\$164,500	\$160,000	\$164,500
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$229	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$981	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$185,889	\$164,500	\$164,500	\$160,000	\$164,500
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$162,999	\$165,100	\$165,100	\$165,100	\$166,598
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,044	\$4,165	\$4,165	\$4,165	\$4,415
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$167,043	\$169,265	\$169,265	\$169,265	\$171,013
Revenue Over (Under) Expenditures	\$18,846	(\$4,765)	(\$4,765)	(\$9,265)	(\$6,513)
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$36,800	\$55,646	\$55,646	\$55,646	\$46,381
Net Change	\$18,846	(\$4,765)	(\$4,765)	(\$9,265)	(\$6,513)
Ending Balance - June 30	\$55,646	\$50,881	\$50,881	\$46,381	\$39,868
Total Fund Balance	\$55,646	\$50,881	\$50,881	\$46,381	\$39,868

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$797,831	\$772,205	\$772,205	\$772,205	\$861,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$4,684	\$4,684	\$4,684	\$4,684	\$4,684
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$7,909	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$3,215,685	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$4,026,109	\$776,889	\$776,889	\$776,889	\$865,684
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$65,762	\$0	\$0	\$7,780	\$0
Debt Service	\$1,852,659	\$259,912	\$259,912	\$259,912	\$261,610
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$35,829	\$59,286	\$59,286	\$59,286	\$66,060
Capital Outlay	\$1,942,614	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$3,896,864	\$319,198	\$319,198	\$326,978	\$327,670
Revenue Over (Under) Expenditures	\$129,245	\$457,691	\$457,691	\$449,911	\$538,014
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$665,702	\$794,947	\$794,947	\$794,947	\$1,244,858
Net Change	\$129,245	\$457,691	\$457,691	\$449,911	\$538,014
Ending Balance - June 30	\$794,947	\$1,252,638	\$1,252,638	\$1,244,858	\$1,782,872
Total Fund Balance	\$794,947	\$1,252,638	\$1,252,638	\$1,244,858	\$1,782,872

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$686,139	\$1,582,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$0	\$0	\$0	\$46	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$414,150	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$0	\$0	\$0	\$1,100,335	\$1,582,000
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$85,571	\$414,025
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$100,438
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$0	\$0	\$0	\$85,571	\$514,463
Revenue Over (Under) Expenditures	\$0	\$0	\$0	\$1,014,764	\$1,067,537
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$1,014,764
Net Change	\$0	\$0	\$0	\$1,014,764	\$1,067,537
Ending Balance - June 30	\$0	\$0	\$0	\$1,014,764	\$2,082,301
Total Fund Balance	\$0	\$0	\$0	\$1,014,764	\$2,082,301

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue	\$0				
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$42,634	\$0	\$0	\$0	\$0
Investment Income	\$4,346	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets		\$0	\$0	\$0	\$0
Revenue Totals		\$0	\$0	\$0	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$1,750	\$38,350	\$38,350	\$38,350	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,750	\$1,207	\$1,207	\$1,207	\$1,280
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$3,500	\$39,557	\$39,557	\$39,557	\$1,280
Revenue Over (Under) Expenditures	(\$3,500)	(\$39,557)	(\$39,557)	(\$39,557)	(\$1,280)
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$82,992	\$79,492	\$79,492	\$79,492	\$39,935
Net Change	(\$3,500)	(\$39,557)	(\$39,557)	(\$39,557)	(\$1,280)
Ending Balance - June 30	\$79,492	\$39,935	\$39,935	\$39,935	\$38,655
Total Fund Balance	\$79,492	\$39,935	\$39,935	\$39,935	\$38,655

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$17,317	\$15,984	\$15,984	\$12,557	\$15,984
Investment Income	\$323	\$0	\$0	\$110	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$17,640	\$15,984	\$15,984	\$12,667	\$15,984
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$4,045	\$3,346	\$3,346	\$3,346	\$3,308
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$4,045	\$3,346	\$3,346	\$3,346	\$3,308
Revenue Over (Under) Expenditures	\$13,595	\$12,638	\$12,638	\$9,321	\$12,676
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$19,477	\$33,072	\$33,072	\$33,072	\$42,393
Net Change	\$13,595	\$12,638	\$12,638	\$9,321	\$12,676
Ending Balance - June 30	\$33,072	\$45,710	\$45,710	\$42,393	\$55,069
Total Fund Balance	\$33,072	\$45,710	\$45,710	\$42,393	\$55,069

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$941	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$148,545	\$144,846	\$144,846	\$144,846	\$144,846
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$149,486	\$144,846	\$144,846	\$144,846	\$144,846
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$148,896	\$144,846	\$144,846	\$144,846	\$145,390
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$148,896	\$144,846	\$144,846	\$144,846	\$145,390
Revenue Over (Under) Expenditures	\$590	\$0	\$0	\$0	(\$544)
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$8,448	\$9,038	\$9,038	\$9,038	\$9,038
Net Change	\$590	\$0	\$0	\$0	(\$544)
Ending Balance - June 30	\$9,038	\$9,038	\$9,038	\$9,038	\$8,494
Total Fund Balance	\$9,038	\$9,038	\$9,038	\$9,038	\$8,494

Total Combined Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$19,029	\$0	\$0	\$3,550	\$0
Other	\$349,343	\$0	\$129,000	\$132,257	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$5,550,000	\$5,547,752	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$368,372	\$0	\$5,679,000	\$5,683,559	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$591,921	\$0	\$181,468	\$790,143	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$5,797	\$0	\$6,293,626	\$47,284	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$597,718	\$0	\$6,475,094	\$837,427	\$0
Revenue Over (Under) Expenditures	(\$229,346)	\$0	(\$796,094)	\$4,846,132	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$1,279,853	\$1,050,507	\$1,050,507	\$1,050,507	\$5,896,639
Net Change	(\$229,346)	\$0	(\$796,094)	\$4,846,132	\$0
Ending Balance - June 30	\$1,050,507	\$1,050,507	\$254,413	\$5,896,639	\$5,896,639
Total Fund Balance	\$1,050,507	\$1,050,507	\$254,413	\$5,896,639	\$5,896,639

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$18,265	\$0	\$0	\$2,596	\$0
Other	\$343,668	\$0	\$129,000	\$132,257	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$361,933	\$0	\$129,000	\$134,853	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$590,038	\$0	\$134,940	\$742,354	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$5,797	\$0	\$793,626	\$17,130	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$595,835	\$0	\$928,566	\$759,484	\$0
Revenue Over (Under) Expenditures	(\$233,902)	\$0	(\$799,566)	(\$624,631)	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$1,232,659	\$998,757	\$998,757	\$998,757	\$374,126
Net Change	(\$233,902)	\$0	(\$799,566)	(\$624,631)	\$0
Ending Balance - June 30	\$998,757	\$998,757	\$199,191	\$374,126	\$374,126
Total Fund Balance	\$998,757	\$998,757	\$199,191	\$374,126	\$374,126

Budget by Division

Animal Shelter	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$299,223	\$0	\$0	\$203,886	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$190,883	\$17,130	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Animal Shelter	\$299,223	\$0	\$190,883	\$221,016	\$0

Neighborhood Council	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$1,014	\$0	\$5,940	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Neighbor. Council	\$1,014	\$0	\$5,940	\$0	\$0

Miscellaneous Admin	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$10,676	\$0	\$0	\$451,119	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$5,797	\$0	\$583,314	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Miscellaneous Admin	\$16,473	\$0	\$583,314	\$451,119	\$0

Budget by Division

Public Works Admin	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$274,742	\$0	\$129,000	\$87,349	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Public Works Admin	\$274,742	\$0	\$129,000	\$87,349	\$0

Park & Rec Admin	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$4,383	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$19,429	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Park & Rec Admin	\$4,383	\$0	\$19,429	\$0	\$0

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$85	\$0	\$0	\$17	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$85	\$0	\$0	\$17	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$0	\$0	\$0	\$0	\$0
Revenue Over (Under) Expenditures	\$85	\$0	\$0	\$17	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$5,710	\$5,795	\$5,795	\$5,795	\$5,812
Net Change	\$85	\$0	\$0	\$17	\$0
Ending Balance - June 30	\$5,795	\$5,795	\$5,795	\$5,812	\$5,812
Total Fund Balance	\$5,795	\$5,795	\$5,795	\$5,812	\$5,812

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$0	\$0	\$0	\$801	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$5,550,000	\$5,547,752	\$0
Revenue Totals	\$0	\$0	\$5,550,000	\$5,548,553	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$46,528	\$46,528	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$5,500,000	\$30,154	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$0	\$0	\$5,546,528	\$76,682	\$0
Revenue Over (Under) Expenditures	\$0	\$0	\$3,472	\$5,471,871	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$5,471,871
Net Change	\$0	\$0	\$3,472	\$5,471,871	\$0
Ending Balance - June 30	\$0	\$0	\$3,472	\$5,471,871	\$5,471,871
Total Fund Balance	\$0	\$0	\$3,472	\$5,471,871	\$5,471,871

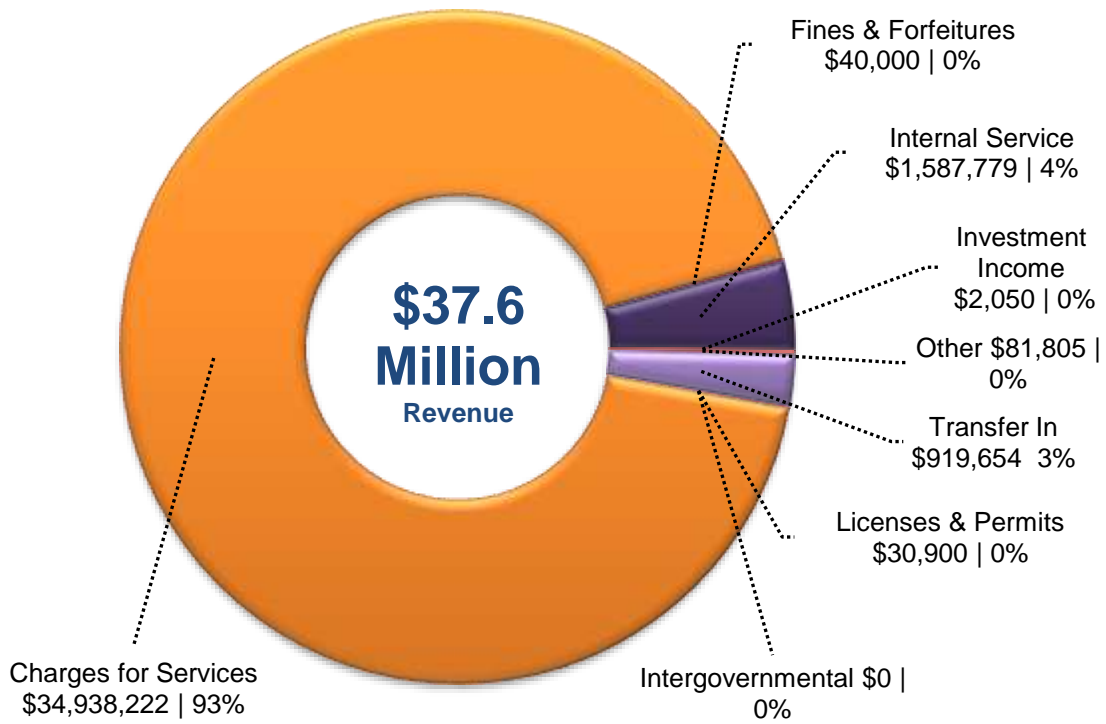
Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$679	\$0	\$0	\$136	\$0
Other	\$5,675	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$6,354	\$0	\$0	\$136	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$1,883	\$0	\$0	\$1,261	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,883	\$0	\$0	\$1,261	\$0
Revenue Over (Under) Expenditures	\$4,471	\$0	\$0	(\$1,125)	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$41,485	\$45,956	\$45,956	\$45,956	\$44,831
Net Change	\$4,471	\$0	\$0	(\$1,125)	\$0
Ending Balance - June 30	\$45,956	\$45,956	\$45,956	\$44,831	\$44,831
Total Fund Balance	\$45,956	\$45,956	\$45,956	\$44,831	\$44,831

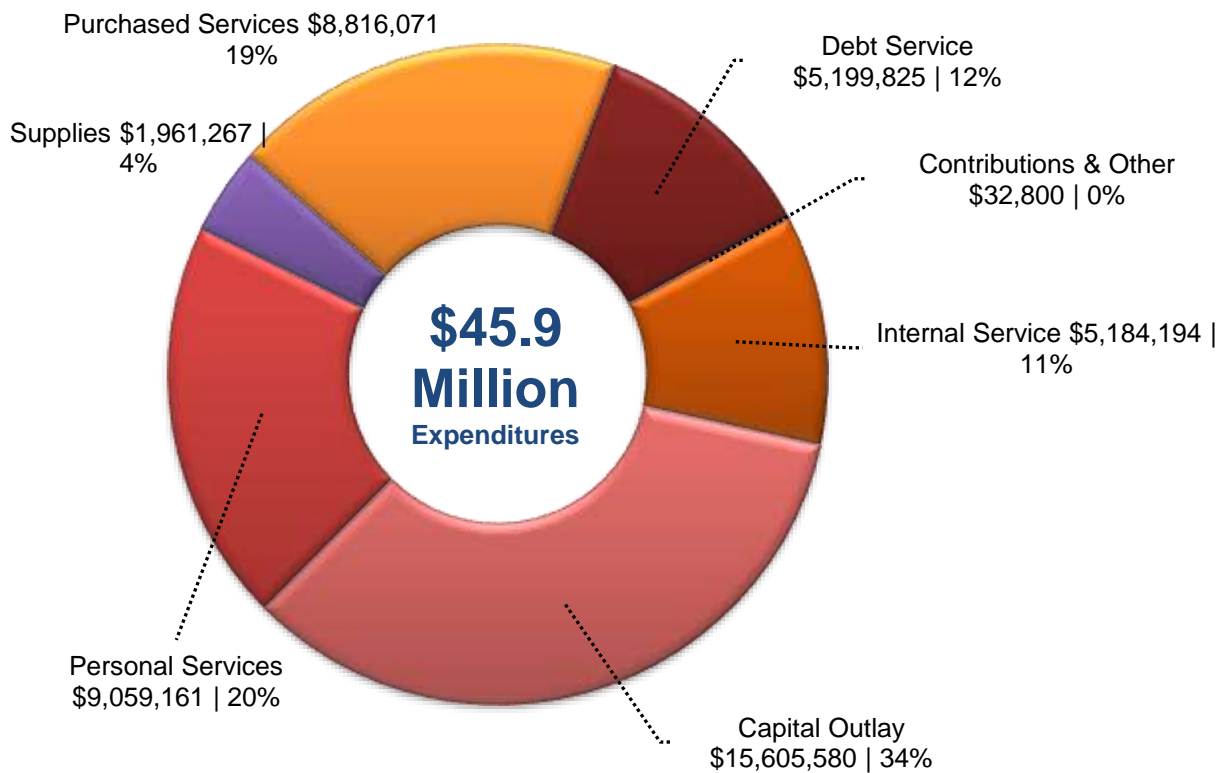
Total Combined Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$14,879	\$30,900	\$30,900	\$31,170	\$30,900
Intergovernmental	\$225,392	\$29,849	\$190,305	\$673,892	\$0
Charges for Services	\$36,397,542	\$34,783,221	\$34,783,221	\$31,791,341	\$34,938,222
Fines & Forfeitures	\$44,589	\$40,000	\$40,000	\$30,000	\$40,000
Internal Service	\$1,563,690	\$1,479,433	\$1,479,433	\$1,479,433	\$1,587,779
Special Assessments	\$3,217	\$0	\$0	\$0	\$0
Investment Income	\$584,265	\$2,050	\$2,050	\$68,979	\$2,050
Other	\$106,278	\$81,805	\$81,805	\$169,067	\$81,805
Transfer In	\$929,654	\$919,654	\$919,654	\$919,654	\$919,654
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	(\$15,325)	\$0	\$0	\$0	\$0
Revenue Totals	\$39,854,181	\$37,366,912	\$37,527,368	\$35,163,536	\$37,600,410
Expenditures					
Personal Services	\$7,886,627	\$9,177,181	\$9,177,181	\$8,376,790	\$9,059,161
Supplies	\$1,815,962	\$2,090,363	\$2,090,363	\$1,895,964	\$1,961,267
Purchased Services	\$7,556,856	\$8,483,988	\$8,892,041	\$8,437,256	\$8,816,071
Debt Service	\$6,882,572	\$5,648,695	\$5,648,695	\$5,648,695	\$5,199,825
Contributions & Other	\$25,454	\$32,800	\$32,800	\$0	\$32,800
Other	\$27,520	\$0	\$0	\$0	\$0
Internal Service	\$4,626,876	\$4,718,393	\$4,718,393	\$4,718,393	\$5,184,194
Capital Outlay	\$11,759,094	\$10,879,908	\$17,639,839	\$10,355,740	\$15,605,580
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$40,580,961	\$41,031,328	\$48,199,312	\$39,432,838	\$45,858,898
Revenue Over (Under) Expenditures	(\$726,780)	(\$3,664,416)	(\$10,671,944)	(\$4,269,302)	(\$8,258,488)
Unreserved Balances					
Beginning Balance - July 1	\$23,515,013	\$22,582,198	\$22,582,198	\$22,582,198	\$17,549,073
Net Change	(\$932,815)	(\$3,710,972)	(\$10,718,500)	(\$5,033,125)	(\$8,178,563)
Ending Balance - June 30	\$22,582,198	\$18,871,226	\$11,863,698	\$17,549,073	\$9,370,510
Reserved Balances					
Beginning Balance - July 1	\$11,366,153	\$11,572,188	\$11,572,188	\$11,572,188	\$12,336,011
Net Change	\$206,035	\$46,556	\$46,556	\$763,823	(\$79,925)
Ending Balance - June 30	\$11,572,188	\$11,618,744	\$11,618,744	\$12,336,011	\$12,256,086
Total Fund Balance	\$34,154,386	\$30,489,970	\$23,482,442	\$29,885,084	\$21,626,596

Where the Money Comes From



Where the Money Goes



Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,234,000	\$1,435,578	\$1,435,578	\$1,568,467	\$1,530,597
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$0	\$0	\$0	\$0	\$0
Other	\$18,470	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,252,470	\$1,435,578	\$1,435,578	\$1,568,467	\$1,530,597
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$178,885	\$129,096	\$129,096	\$0	\$0
Purchased Services	\$974,998	\$1,190,254	\$1,190,254	\$1,248,247	\$1,402,295
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$1,907)	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out		\$0	\$0	\$0	\$0
Expenditures Totals	\$1,151,976	\$1,319,350	\$1,319,350	\$1,248,247	\$1,402,295
Revenue Over (Under) Expenditures	\$100,494	\$116,228	\$116,228	\$320,220	\$128,302
Unreserved Balances					
Beginning Balance - July 1	(\$1,385,546)	(\$1,285,052)	(\$1,285,052)	(\$1,285,052)	(\$964,832)
Net Change	\$100,494	\$116,228	\$116,228	\$320,220	\$128,302
Ending Balance - June 30	(\$1,285,052)	(\$1,168,824)	(\$1,168,824)	(\$964,832)	(\$836,530)
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	(\$1,285,052)	(\$1,168,824)	(\$1,168,824)	(\$964,832)	(\$836,530)

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$312	\$0	\$0	\$0	\$0
Charges for Services	\$13,681,427	\$13,331,295	\$13,331,295	\$13,362,195	\$13,331,295
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$2,000	\$2,000	\$2,000	\$2,000
Special Assessments	\$3,217	\$0	\$0	\$0	\$0
Investment Income	\$229,569	\$0	\$0	\$0	\$0
Other	\$54,601	\$51,150	\$51,150	\$25,723	\$51,150
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$13,969,126	\$13,384,445	\$13,384,445	\$13,389,918	\$13,384,445
Expenditures					
Personal Services	\$2,615,755	\$3,032,306	\$3,032,306	\$2,809,400	\$3,014,422
Supplies	\$940,109	\$1,278,344	\$1,278,344	\$1,278,344	\$1,278,344
Purchased Services	\$728,900	\$965,206	\$1,091,206	\$888,941	\$956,828
Debt Service	\$2,483,897	\$2,383,785	\$2,383,785	\$2,383,785	\$2,281,586
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,638,131	\$1,602,936	\$1,602,936	\$1,602,936	\$1,829,602
Capital Outlay	\$8,557,807	\$5,386,721	\$9,425,394	\$6,536,706	\$6,830,370
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$16,964,599	\$14,649,298	\$18,813,971	\$15,500,112	\$16,191,152
Revenue Over (Under) Expenditures	(\$2,995,473)	(\$1,264,853)	(\$5,429,526)	(\$2,110,194)	(\$2,806,707)
Unreserved Balances - Available for Capital Projects					
Beginning Balance - July 1	\$11,561,529	\$8,502,124	\$8,502,124	\$8,502,124	\$6,391,930
Net Change	(\$3,059,405)	(\$1,264,853)	(\$5,429,526)	(\$2,110,194)	(\$2,806,707)
Ending Balance - June 30	\$8,502,124	\$7,237,271	\$3,072,598	\$6,391,930	\$3,585,223
Reserved Balances					
Beginning Balance - July 1	\$3,940,665	\$4,004,597	\$4,004,597	\$4,004,597	\$4,004,597
Net Change	\$63,932	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$4,004,597	\$4,004,597	\$4,004,597	\$4,004,597	\$4,004,597
Total Fund Balance	\$12,506,721	\$11,241,868	\$7,077,195	\$10,396,527	\$7,589,820

Budget by Division

Central Garage	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$9,215	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$21,593	\$0	\$0	\$31,160	\$305,370
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$30,808	\$0	\$0	\$31,160	\$305,370

Water Lab & Testing	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$137,947	\$154,082	\$154,082	\$154,082	\$169,810
Supplies	\$30,505	\$26,495	\$26,495	\$26,495	\$26,495
Purchased Services	\$63,311	\$62,540	\$62,540	\$62,540	\$62,540
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$9,786	\$11,129	\$11,129	\$11,129	\$13,219
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Lab & Testing	\$241,549	\$254,246	\$254,246	\$254,246	\$272,064

Water Purification	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$1,052,959	\$1,327,561	\$1,327,561	\$1,104,655	\$1,315,381
Supplies	\$591,968	\$852,599	\$852,599	\$852,599	\$852,599
Purchased Services	\$585,183	\$801,265	\$864,265	\$725,000	\$792,887
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$789,554	\$675,538	\$675,538	\$675,538	\$848,733
Capital Outlay	\$2,774,465	\$2,027,831	\$4,799,770	\$3,584,847	\$3,025,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Purificaiton	\$5,794,129	\$5,684,794	\$8,519,733	\$6,942,639	\$6,834,600

Budget by Division

Water Distribution	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$1,424,849	\$1,550,663	\$1,550,663	\$1,550,663	\$1,529,231
Supplies	\$317,636	\$399,250	\$399,250	\$399,250	\$399,250
Purchased Services	\$71,191	\$101,401	\$164,401	\$101,401	\$101,401
Debt Service	\$2,483,897	\$2,383,785	\$2,383,785	\$2,383,785	\$2,281,586
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$838,791	\$916,269	\$916,269	\$916,269	\$967,650
Capital Outlay	\$5,761,749	\$3,358,890	\$4,625,624	\$2,920,699	\$3,500,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Distribution	\$10,898,113	\$8,710,258	\$10,039,992	\$8,272,067	\$8,779,118

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$14,064	\$30,000	\$30,000	\$30,000	\$30,000
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$11,307,289	\$10,443,891	\$10,443,891	\$10,742,216	\$10,443,891
Fines & Forfeitures	\$6,467	\$0	\$0	\$0	\$0
Internal Service	\$286,105	\$141,810	\$141,810	\$141,810	\$286,105
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$230,436	\$0	\$0	\$42,961	\$0
Other	\$0	\$0	\$0	\$126,933	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$62,807	\$0	\$0	\$0	\$0
Revenue Totals	\$11,907,168	\$10,615,701	\$10,615,701	\$11,083,920	\$10,759,996
Expenditures					
Personal Services	\$1,009,821	\$1,186,314	\$1,186,314	\$1,044,831	\$1,158,921
Supplies	\$78,925	\$86,953	\$86,953	\$82,953	\$86,953
Purchased Services	\$3,715,775	\$4,140,130	\$4,261,727	\$4,192,582	\$4,141,020
Debt Service	\$2,482,663	\$1,831,843	\$1,831,843	\$1,831,843	\$1,491,827
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,154,075	\$1,211,392	\$1,211,392	\$1,211,392	\$1,248,990
Capital Outlay	\$1,978,516	\$3,222,201	\$5,689,156	\$1,638,330	\$6,740,210
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$10,419,775	\$11,678,833	\$14,267,385	\$10,001,931	\$14,867,921
Revenue Over (Under) Expenditures	\$1,487,393	(\$1,063,132)	(\$3,651,684)	\$1,081,989	(\$4,107,925)
Unreserved Balances - Available for Capital Projects					
Beginning Balance - July 1	\$7,951,296	\$9,437,415	\$9,437,415	\$9,437,415	\$10,519,404
Net Change	\$1,486,119	(\$1,063,132)	(\$3,651,684)	\$1,081,989	(\$4,107,925)
Ending Balance - June 30	\$9,437,415	\$8,374,283	\$5,785,731	\$10,519,404	\$6,411,479
Reserved Balances					
Beginning Balance - July 1	\$5,251,191	\$5,252,465	\$5,252,465	\$5,252,465	\$5,252,465
Net Change	\$1,274	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$5,252,465	\$5,252,465	\$5,252,465	\$5,252,465	\$5,252,465
Total Fund Balance	\$14,689,880	\$13,626,748	\$11,038,196	\$15,771,869	\$11,663,944

Budget by Division

Central Garage	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$53,264	\$0	\$0	\$0	\$455,210
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$53,264	\$0	\$0	\$0	\$455,210

Sewer Treatment	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$29,709	\$31,047	\$31,047	\$9,734	\$26,353
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$3,581,681	\$3,958,068	\$3,976,004	\$3,958,068	\$3,958,068
Debt Service	\$2,482,663	\$1,831,843	\$1,831,843	\$1,831,843	\$1,491,827
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$296,672	\$307,183	\$307,183	\$307,183	\$327,803
Capital Outlay	\$785,471	\$1,853,132	\$4,173,537	\$475,371	\$4,885,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Treatment	\$7,176,196	\$7,981,273	\$10,319,614	\$6,582,199	\$10,689,051

Sewer Collections	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$763,270	\$924,149	\$924,149	\$803,979	\$913,827
Supplies	\$64,812	\$74,000	\$74,000	\$70,000	\$74,000
Purchased Services	\$52,590	\$42,460	\$42,460	\$42,460	\$42,460
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$827,386	\$867,957	\$867,957	\$867,957	\$879,048
Capital Outlay	\$1,139,781	\$1,369,069	\$1,515,619	\$1,162,959	\$1,400,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Collections	\$2,847,839	\$3,277,635	\$3,424,185	\$2,947,355	\$3,309,335

Budget by Division

Sewer Environmental	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$216,842	\$231,118	\$231,118	\$231,118	\$218,741
Supplies	\$14,113	\$12,953	\$12,953	\$12,953	\$12,953
Purchased Services	\$81,504	\$139,602	\$243,263	\$192,054	\$140,492
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$30,017	\$36,252	\$36,252	\$36,252	\$42,139
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Environmental	\$342,476	\$419,925	\$523,586	\$472,377	\$414,325

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$3,110,007	\$2,950,800	\$2,950,800	\$229,781	\$2,950,800
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$88,879	\$0	\$0	\$16,529	\$0
Other	\$9,204	\$0	\$0	\$2,515	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	(\$78,132)	\$0	\$0	\$0	\$0
Revenue Totals	\$3,129,958	\$2,950,800	\$2,950,800	\$248,825	\$2,950,800
Expenditures					
Personal Services	\$240,472	\$247,077	\$247,077	\$214,059	\$247,783
Supplies	\$10,420	\$23,005	\$23,005	\$9,500	\$23,005
Purchased Services	\$109,000	\$172,867	\$172,867	\$172,867	\$173,757
Debt Service	\$799,954	\$797,815	\$797,815	\$797,815	\$795,212
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$31,136	\$0	\$0	\$0	\$0
Internal Service	\$406,829	\$436,471	\$436,471	\$436,471	\$455,712
Capital Outlay	\$1,029,502	\$2,270,986	\$2,270,986	\$1,926,401	\$2,035,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$2,627,313	\$3,948,221	\$3,948,221	\$3,557,113	\$3,730,469
Revenue Over (Under) Expenditures	\$502,645	(\$997,421)	(\$997,421)	(\$3,308,288)	(\$779,669)
Unreserved Balances - Available for Capital Projects					
Beginning Balance - July 1	\$4,048,747	\$4,581,602	\$4,581,602	\$4,581,602	\$1,273,314
Net Change	\$532,855	(\$997,421)	(\$997,421)	(\$3,308,288)	(\$779,669)
Ending Balance - June 30	\$4,581,602	\$3,584,181	\$3,584,181	\$1,273,314	\$493,645
Reserved Balances					
Beginning Balance - July 1	\$950,138	\$919,928	\$919,928	\$919,928	\$919,928
Net Change	(\$30,210)	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$919,928	\$919,928	\$919,928	\$919,928	\$919,928
Total Fund Balance	\$5,501,530	\$4,504,109	\$4,504,109	\$2,193,242	\$1,413,573

Budget by Division

MS4 PHASE II UPGRADES	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$400,000	\$400,000	\$0	\$400,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$0	\$400,000	\$400,000	\$0	\$400,000

Storm Drain Collection	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$18,283	\$19,857	\$19,857	\$19,857	\$20,130
Supplies	\$1,728	\$7,500	\$7,500	\$7,500	\$7,500
Purchased Services	\$71,322	\$41,700	\$41,700	\$41,700	\$41,700
Debt Service	\$799,954	\$797,815	\$797,815	\$797,815	\$795,212
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$31,136	\$0	\$0	\$0	\$0
Internal Service	\$371,123	\$394,012	\$394,012	\$394,012	\$416,937
Capital Outlay	\$995,038	\$1,870,986	\$1,926,401	\$1,926,401	\$1,635,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Collection	\$2,288,584	\$3,131,870	\$3,187,285	\$3,187,285	\$2,916,479

Storm Drain Environmental	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$222,189	\$227,220	\$227,220	\$194,202	\$227,653
Supplies	\$8,692	\$15,505	\$15,505	\$2,000	\$15,505
Purchased Services	\$37,678	\$131,167	\$131,167	\$131,167	\$132,057
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$35,706	\$42,459	\$42,459	\$42,459	\$38,775
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Environmental	\$304,265	\$416,351	\$416,351	\$369,828	\$413,990

Budget by Division

Utility/ SRF	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$34,464	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Utility/SRF	\$34,464	\$0	\$0	\$0	\$0

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$4,201,007	\$3,863,325	\$3,863,325	\$3,863,325	\$3,863,325
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$6,261	\$0	\$0	\$0	\$0
Other	\$7,772	\$7,000	\$7,000	\$7,000	\$7,000
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$4,215,040	\$3,870,325	\$3,870,325	\$3,870,325	\$3,870,325
Expenditures					
Personal Services	\$1,468,561	\$1,658,444	\$1,658,444	\$1,652,150	\$1,640,652
Supplies	\$299,351	\$360,542	\$360,542	\$360,542	\$360,542
Purchased Services	\$1,053,455	\$928,420	\$928,420	\$928,420	\$1,055,220
Debt Service	\$267,469	\$251,850	\$251,850	\$251,850	\$247,798
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$741,081	\$780,109	\$780,109	\$780,109	\$834,926
Capital Outlay	\$193,269	\$0	\$254,303	\$254,303	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$4,023,186	\$3,979,365	\$4,233,668	\$4,227,374	\$4,139,138
Revenue Over (Under) Expenditures	\$191,854	(\$109,040)	(\$363,343)	(\$357,049)	(\$268,813)
Unreserved Balances					
Beginning Balance - July 1	\$511,311	\$730,667	\$730,667	\$730,667	\$373,618
Net Change	\$219,356	(\$109,040)	(\$363,343)	(\$357,049)	(\$268,813)
Ending Balance - June 30	\$730,667	\$621,627	\$367,324	\$373,618	\$104,805
Reserved Balances					
Beginning Balance - July 1	\$208,111	\$180,609	\$180,609	\$180,609	\$180,609
Net Change	(\$27,502)	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$180,609	\$180,609	\$180,609	\$180,609	\$180,609
Total Fund Balance	\$911,276	\$802,236	\$547,933	\$554,227	\$285,414

Budget by Division

Central Garage	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$267,469	\$251,850	\$251,850	\$251,850	\$247,798
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$254,303	\$254,303	\$0
Total Central Garage	\$267,469	\$251,850	\$506,153	\$506,153	\$247,798

Sanitation Commercial	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$676,528	\$680,775	\$680,775	\$674,481	\$680,647
Supplies	\$121,544	\$155,250	\$155,250	\$155,250	\$155,250
Purchased Services	\$371,294	\$329,740	\$329,740	\$329,740	\$373,140
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$303,596	\$326,625	\$326,625	\$326,625	\$344,571
Capital Outlay	\$96,635	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total San. Commercial	\$1,569,597	\$1,492,390	\$1,492,390	\$1,486,096	\$1,553,608

Sanitation Residential	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$792,033	\$977,669	\$977,669	\$977,669	\$960,005
Supplies	\$177,807	\$205,292	\$205,292	\$205,292	\$205,292
Purchased Services	\$682,161	\$598,680	\$598,680	\$598,680	\$682,080
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$437,485	\$453,484	\$453,484	\$453,484	\$490,355
Capital Outlay	\$96,634	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total San. Residential	\$2,186,120	\$2,235,125	\$2,235,125	\$2,235,125	\$2,337,732

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$392,889	\$478,200	\$478,200	\$426,734	\$478,200
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$2,618	\$0	\$0	\$4,024	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$267,861	\$267,861	\$267,861	\$267,861	\$267,861
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$663,368	\$746,061	\$746,061	\$698,619	\$746,061
Expenditures					
Personal Services	\$306,270	\$448,744	\$448,744	\$320,521	\$399,854
Supplies	\$91,364	\$115,705	\$115,705	\$87,900	\$115,705
Purchased Services	\$97,054	\$100,160	\$100,160	\$75,250	\$100,160
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$23)	\$0	\$0	\$0	\$0
Internal Service	\$141,224	\$99,072	\$99,072	\$99,072	\$146,963
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$635,889	\$763,681	\$763,681	\$582,743	\$762,682
Revenue Over (Under) Expenditures	\$27,479	(\$17,620)	(\$17,620)	\$115,876	(\$16,621)
Unreserved Balances					
Beginning Balance - July 1	\$134,548	\$162,027	\$162,027	\$162,027	\$277,903
Net Change	\$27,479	(\$17,620)	(\$17,620)	\$115,876	(\$16,621)
Ending Balance - June 30	\$162,027	\$144,407	\$144,407	\$277,903	\$261,282
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$162,027	\$144,407	\$144,407	\$277,903	\$261,282

Budget by Division

Electric City Water Park	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$249,855	\$316,394	\$316,394	\$250,787	\$288,922
Supplies	\$79,219	\$86,505	\$86,505	\$79,000	\$86,505
Purchased Services	\$70,995	\$84,910	\$84,910	\$60,000	\$84,910
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$75,709	\$83,164	\$83,164	\$83,164	\$127,779
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Electric City Water	\$475,778	\$570,973	\$570,973	\$472,951	\$588,116

Natorium Pool	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	(\$22,473)	\$0	\$0	\$0	\$0
Supplies	\$63	\$0	\$0	\$0	\$0
Purchased Services	\$8,296	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$2,975	\$2,975	\$2,975	\$3,392
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natatorium Pool	(\$14,114)	\$2,975	\$2,975	\$2,975	\$3,392

Neighborhood Pools	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$31,781	\$44,734	\$44,734	\$44,734	\$34,643
Supplies	\$11,169	\$8,900	\$8,900	\$8,900	\$8,900
Purchased Services	\$11,328	\$12,700	\$12,700	\$12,700	\$12,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$13)	\$0	\$0	\$0	\$0
Internal Service	\$9,169	\$9,986	\$9,986	\$9,986	\$15,792
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Neighborhood Pools	\$63,434	\$76,320	\$76,320	\$76,320	\$72,035

Budget by Division

Mustang Pool	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$47,107	\$87,616	\$87,616	\$25,000	\$76,289
Supplies	\$913	\$20,300	\$20,300	\$0	\$20,300
Purchased Services	\$6,435	\$2,550	\$2,550	\$2,550	\$2,550
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$10)	\$0	\$0	\$0	\$0
Internal Service	\$56,346	\$2,947	\$2,947	\$2,947	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mustang Pool	\$110,791	\$113,413	\$113,413	\$30,497	\$99,139

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$225,080	\$29,849	\$190,305	\$673,892	\$0
Charges for Services	\$552,365	\$584,050	\$584,050	\$576,609	\$570,032
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,277,585	\$1,335,623	\$1,335,623	\$1,335,623	\$1,299,674
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$13,721	\$0	\$0	\$2,355	\$0
Other	\$664	\$0	\$0	\$0	\$0
Transfer In	\$356,674	\$346,674	\$346,674	\$346,674	\$346,674
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$2,426,089	\$2,296,196	\$2,456,652	\$2,935,153	\$2,216,380
Expenditures					
Personal Services	\$1,651,822	\$1,869,144	\$1,869,144	\$1,650,000	\$1,863,279
Supplies	\$166,509	\$9,623	\$9,623	\$31,796	\$9,623
Purchased Services	\$238,833	\$194,582	\$355,038	\$313,243	\$194,582
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$158,787	\$176,291	\$176,291	\$176,291	\$198,979
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$2,215,951	\$2,249,640	\$2,410,096	\$2,171,330	\$2,266,463
Revenue Over (Under) Expenditures	\$210,138	\$46,556	\$46,556	\$763,823	(\$50,083)
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$798,131	\$1,008,269	\$1,008,269	\$1,008,269	\$1,772,092
Net Change	\$210,138	\$46,556	\$46,556	\$763,823	(\$50,083)
Ending Balance - June 30	\$1,008,269	\$1,054,825	\$1,054,825	\$1,772,092	\$1,722,009
Total Fund Balance	\$1,008,269	\$1,054,825	\$1,054,825	\$1,772,092	\$1,722,009

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$815	\$900	\$900	\$1,170	\$900
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$558,791	\$326,000	\$326,000	\$251,947	\$400,000
Fines & Forfeitures	\$38,122	\$40,000	\$40,000	\$30,000	\$40,000
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$7,415	\$0	\$0	\$0	\$0
Other	\$1,115	\$0	\$0	\$1,099	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$606,258	\$366,900	\$366,900	\$284,216	\$440,900
Expenditures					
Personal Services	\$53,825	\$58,708	\$58,708	\$58,708	\$63,077
Supplies	\$1,870	\$3,000	\$3,000	\$3,000	\$3,000
Purchased Services	\$473,124	\$538,064	\$538,064	\$473,124	\$538,064
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$1,752)	\$0	\$0	\$0	\$0
Internal Service	\$54,716	\$60,028	\$60,028	\$60,028	\$65,237
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$581,783	\$659,800	\$659,800	\$594,860	\$669,378
Revenue Over (Under) Expenditures	\$24,475	(\$292,900)	(\$292,900)	(\$310,644)	(\$228,478)
Unreserved Balances					
Beginning Balance - July 1	\$376,138	\$400,613	\$400,613	\$400,613	\$89,969
Net Change	\$24,475	(\$292,900)	(\$292,900)	(\$310,644)	(\$228,478)
Ending Balance - June 30	\$400,613	\$107,713	\$107,713	\$89,969	(\$138,509)
Reserved Balances					
Beginning Balance - July 1	\$49,026	\$49,026	\$49,026	\$49,026	\$49,026
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$49,026	\$49,026	\$49,026	\$49,026	\$49,026
Total Fund Balance	\$449,639	\$156,739	\$156,739	\$138,995	(\$89,483)

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$269,594	\$401,900	\$401,900	\$264,385	\$401,900
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$433	\$0	\$0	\$0	\$0
Other	\$1,448	\$6,600	\$6,600	\$3,500	\$6,600
Transfer In	\$39,206	\$39,206	\$39,206	\$39,206	\$39,206
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$310,681	\$447,706	\$447,706	\$307,091	\$447,706
Expenditures					
Personal Services	\$261,327	\$287,905	\$287,905	\$277,336	\$269,604
Supplies	\$29,585	\$23,800	\$23,800	\$23,300	\$23,800
Purchased Services	\$112,648	\$127,435	\$127,435	\$104,310	\$127,435
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$40	\$0	\$0	\$0	\$0
Internal Service	\$75,949	\$80,866	\$80,866	\$80,866	\$105,184
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$479,549	\$520,006	\$520,006	\$485,812	\$526,023
Revenue Over (Under) Expenditures	(\$168,868)	(\$72,300)	(\$72,300)	(\$178,721)	(\$78,317)
Unreserved Balances					
Beginning Balance - July 1	\$124,584	(\$32,723)	(\$32,723)	(\$32,723)	(\$211,444)
Net Change	(\$157,307)	(\$72,300)	(\$72,300)	(\$178,721)	(\$78,317)
Ending Balance - June 30	(\$32,723)	(\$105,023)	(\$105,023)	(\$211,444)	(\$289,761)
Reserved Balances					
Beginning Balance - July 1	\$11,561	\$0	\$0	\$0	\$0
Net Change	(\$11,561)	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	(\$32,723)	(\$105,023)	(\$105,023)	(\$211,444)	(\$289,761)

Budget by Division

Recreation Programs	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$4,730	\$19,135	\$19,135	\$8,566	\$9,310
Supplies	\$558	\$1,000	\$1,000	\$500	\$1,000
Purchased Services	\$25,960	\$28,125	\$28,125	\$5,000	\$28,125
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,483	\$4,669	\$4,669	\$4,669	\$5,104
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Recreation Programs	\$35,731	\$52,929	\$52,929	\$18,735	\$43,539

Community Center	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$256,597	\$268,770	\$268,770	\$268,770	\$260,294
Supplies	\$29,027	\$22,800	\$22,800	\$22,800	\$22,800
Purchased Services	\$86,688	\$99,310	\$99,310	\$99,310	\$99,310
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$40	\$0	\$0	\$0	\$0
Internal Service	\$71,466	\$76,197	\$76,197	\$76,197	\$100,080
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Community Center	\$443,818	\$467,077	\$467,077	\$467,077	\$482,484

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$73,040	\$152,160	\$152,160	\$52,554	\$152,160
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$60	\$0	\$0	\$7	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$73,100	\$152,160	\$152,160	\$52,561	\$152,160
Expenditures					
Personal Services	\$23,564	\$62,165	\$62,165	\$24,832	\$62,317
Supplies	\$13,398	\$36,600	\$36,600	\$8,000	\$36,600
Purchased Services	\$21,695	\$36,955	\$36,955	\$21,695	\$36,955
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$22,776	\$24,723	\$24,723	\$24,723	\$35,858
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$81,433	\$160,443	\$160,443	\$79,250	\$171,730
Revenue Over (Under) Expenditures	(\$8,333)	(\$8,283)	(\$8,283)	(\$26,689)	(\$19,570)
Unreserved Balances					
Beginning Balance - July 1	\$16,960	\$8,627	\$8,627	\$8,627	(\$18,062)
Net Change	(\$8,333)	(\$8,283)	(\$8,283)	(\$26,689)	(\$19,570)
Ending Balance - June 30	\$8,627	\$344	\$344	(\$18,062)	(\$37,632)
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$8,627	\$344	\$344	(\$18,062)	(\$37,632)

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$12,844	\$72,400	\$72,400	\$11,861	\$72,400
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$311	\$0	\$0	\$38	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$13,155	\$72,400	\$72,400	\$11,899	\$72,400
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$541	\$1,560	\$1,560	\$24	\$1,560
Purchased Services	\$9,837	\$35,810	\$35,810	\$2,743	\$35,650
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$25,454	\$32,800	\$32,800	\$0	\$32,800
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$683	\$704	\$704	\$704	\$746
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$36,515	\$70,874	\$70,874	\$3,471	\$70,756
Revenue Over (Under) Expenditures	(\$23,360)	\$1,526	\$1,526	\$8,428	\$1,644
Unreserved Balances					
Beginning Balance - July 1	\$25,931	\$2,571	\$2,571	\$2,571	\$10,999
Net Change	(\$23,360)	\$1,526	\$1,526	\$8,428	\$1,644
Ending Balance - June 30	\$2,571	\$4,097	\$4,097	\$10,999	\$12,643
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$2,571	\$4,097	\$4,097	\$10,999	\$12,643

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$155,700	\$360,220	\$360,220	\$57,865	\$360,220
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$4,278	\$2,050	\$2,050	\$3,065	\$2,050
Other	\$13,004	\$17,055	\$17,055	\$2,297	\$17,055
Transfer In	\$265,913	\$265,913	\$265,913	\$265,913	\$265,913
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$438,895	\$645,238	\$645,238	\$329,140	\$645,238
Expenditures					
Personal Services	\$255,210	\$326,374	\$326,374	\$324,953	\$339,252
Supplies	\$5,005	\$22,135	\$22,135	\$10,605	\$22,135
Purchased Services	\$20,720	\$54,105	\$54,105	\$15,834	\$54,105
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$26	\$0	\$0	\$0	\$0
Internal Service	\$232,625	\$245,801	\$245,801	\$245,801	\$261,997
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$513,586	\$648,415	\$648,415	\$597,193	\$677,489
Revenue Over (Under) Expenditures	(\$74,691)	(\$3,177)	(\$3,177)	(\$268,053)	(\$32,251)
Unreserved Balances					
Beginning Balance - July 1	\$149,514	\$74,326	\$74,326	\$74,326	(\$193,727)
Net Change	(\$75,188)	(\$3,177)	(\$3,177)	(\$268,053)	(\$2,409)
Ending Balance - June 30	\$74,326	\$71,149	\$71,149	(\$193,727)	(\$196,136)
Reserved Balances					
Beginning Balance - July 1	\$29,345	\$29,842	\$29,842	\$29,842	\$29,842
Net Change	\$497	\$0	\$0	\$0	(\$29,842)
Ending Balance - June 30	\$29,842	\$29,842	\$29,842	\$29,842	(\$0)
Total Fund Balance	\$104,168	\$100,991	\$100,991	(\$163,885)	(\$196,136)

Budget by Division

Events	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$237,257	\$273,638	\$273,638	\$223,932	\$288,035
Supplies	\$5,005	\$21,835	\$21,835	\$10,000	\$21,835
Purchased Services	\$15,229	\$33,925	\$33,925	\$15,229	\$33,925
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$26	\$0	\$0	\$0	\$0
Internal Service	\$232,625	\$245,801	\$245,801	\$245,801	\$261,997
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out		\$0	\$0	\$0	\$0
Total Events	\$490,142	\$575,199	\$575,199	\$494,962	\$605,792

Events Other Promoter	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$17,953	\$52,736	\$52,736	\$11,021	\$51,217
Supplies	\$0	\$300	\$300	\$605	\$300
Purchased Services	\$5,491	\$20,180	\$20,180	\$605	\$20,180
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Loss of Reserves	\$0	\$0	\$0	\$0	\$0
Total Events Other	\$23,444	\$73,216	\$73,216	\$12,231	\$71,697

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$383,402	\$383,402	\$383,402	\$383,402	\$383,402
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$383,402	\$383,402	\$383,402	\$383,402	\$383,402
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$383,402	\$383,402	\$383,402	\$383,402	\$383,402
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$383,402	\$383,402	\$383,402	\$383,402	\$383,402
Revenue Over (Under) Expenditures	\$0	\$0	\$0	\$0	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$0	\$0	\$0	\$0	\$0

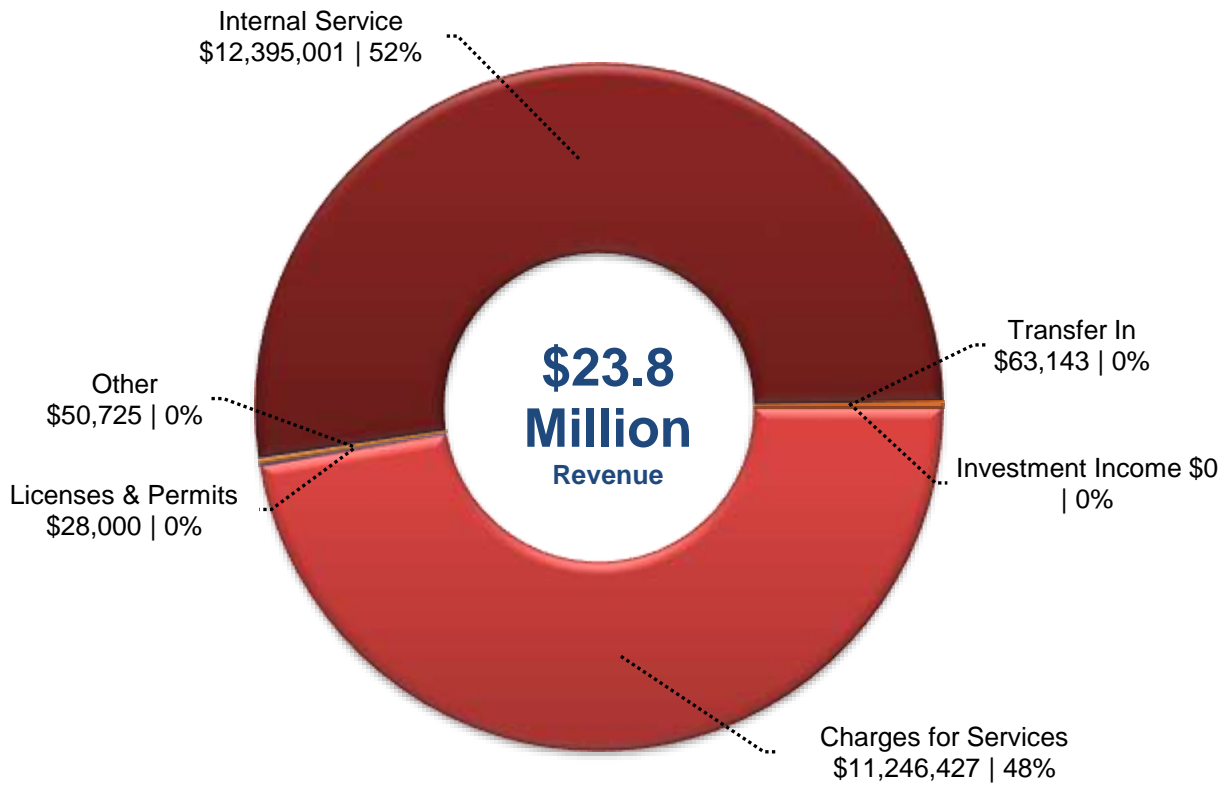
Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$465,187	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$284	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$465,471	\$0	\$0	\$0	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$817	\$0	\$0	\$0	\$0
Debt Service	\$465,187	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$466,004	\$0	\$0	\$0	\$0
Revenue Over (Under) Expenditures	(\$533)	\$0	\$0	\$0	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$127,986	\$127,453	\$127,453	\$127,453	\$127,453
Net Change	(\$533)	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$127,453	\$127,453	\$127,453	\$127,453	\$127,453
Total Fund Balance	\$127,453	\$127,453	\$127,453	\$127,453	\$127,453

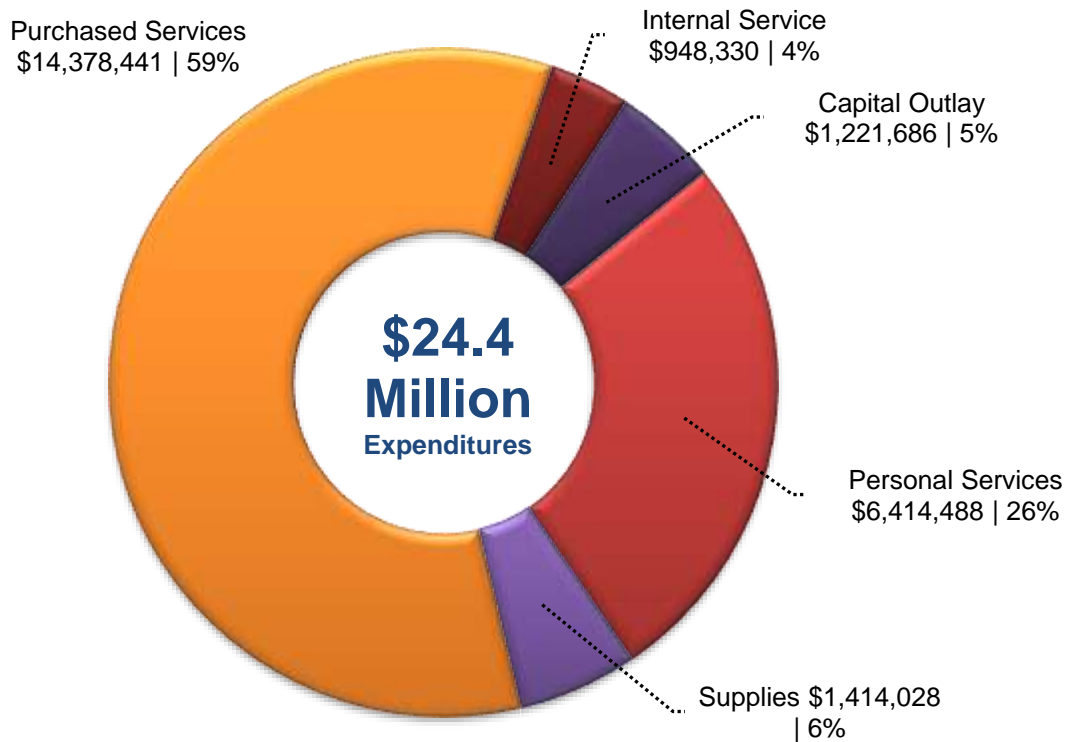
Total Combined Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$36,591	\$28,000	\$28,000	\$51,894	\$28,000
Intergovernmental	\$0	\$0	\$0	\$20,521	\$0
Charges for Services	\$10,818,119	\$11,322,149	\$11,322,149	\$11,182,558	\$11,246,427
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$10,949,324	\$11,446,168	\$11,446,168	\$11,446,168	\$12,395,001
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$81,651	\$0	\$0	\$15,657	\$0
Other	\$106,340	\$50,269	\$50,269	\$228,986	\$50,725
Transfer In	\$63,143	\$63,143	\$63,143	\$63,143	\$63,143
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$68,188	\$0	\$0	\$0	\$0
Revenue Totals	\$22,123,356	\$22,909,729	\$22,909,729	\$23,008,927	\$23,783,296
Expenditures					
Personal Services	\$5,185,424	\$5,599,140	\$5,599,140	\$5,298,472	\$6,414,488
Supplies	\$1,205,163	\$1,169,740	\$1,169,740	\$1,121,786	\$1,414,028
Purchased Services	\$13,235,931	\$14,071,331	\$14,156,246	\$14,215,985	\$14,378,441
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$100	\$0	\$0	\$0	\$0
Internal Service	\$784,474	\$838,266	\$838,266	\$834,626	\$948,330
Capital Outlay	\$1,666,825	\$996,590	\$996,590	\$929,090	\$1,221,686
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$22,077,917	\$22,675,067	\$22,759,982	\$22,399,959	\$24,376,973
Revenue Over (Under) Expenditures	\$45,439	\$234,662	\$149,747	\$608,968	(\$593,677)
Unreserved Balances					
Beginning Balance - July 1	\$2,392,361	\$2,463,129	\$2,463,129	\$2,463,129	\$3,072,097
Net Change	\$70,768	\$205,863	\$120,948	\$608,968	(\$623,978)
Ending Balance - June 30	\$2,463,129	\$2,668,992	\$2,584,077	\$3,072,097	\$2,448,119
Reserved Balances					
Beginning Balance - July 1	\$1,911,161	\$1,885,832	\$1,885,832	\$1,885,832	\$1,885,832
Net Change	(\$25,329)	\$28,799	\$28,799	\$0	\$30,301
Ending Balance - June 30	\$1,885,832	\$1,914,631	\$1,914,631	\$1,885,832	\$1,916,133
Total Fund Balance	\$4,348,961	\$4,583,623	\$4,498,708	\$4,957,929	\$4,364,252

Where the Money Comes From



Where the Money Goes



Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$2,130	\$0
Charges for Services	\$2,276	\$2,900	\$2,900	\$1,500	\$2,900
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$3,133,077	\$3,309,483	\$3,309,483	\$3,309,483	\$3,286,024
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$34,287	\$0	\$0	\$7,000	\$0
Other	\$98,799	\$44,000	\$44,000	\$218,483	\$44,000
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$67,193	\$0	\$0	\$0	\$0
Revenue Totals	\$3,335,632	\$3,356,383	\$3,356,383	\$3,538,596	\$3,332,924
Expenditures					
Personal Services	\$951,529	\$994,216	\$994,216	\$994,216	\$984,302
Supplies	\$858,407	\$838,290	\$838,290	\$835,290	\$865,400
Purchased Services	\$143,016	\$86,375	\$86,375	\$89,000	\$86,375
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$161,097	\$173,099	\$173,099	\$173,099	\$230,908
Capital Outlay	\$1,404,309	\$921,590	\$921,590	\$921,590	\$1,146,686
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$3,518,358	\$3,013,570	\$3,013,570	\$3,013,195	\$3,313,671
Revenue Over (Under) Expenditures	(\$182,726)	\$342,813	\$342,813	\$525,401	\$19,253
Unreserved Balances					
Beginning Balance - July 1	\$1,321,291	\$1,138,565	\$1,138,565	\$1,138,565	\$1,663,966
Net Change	(\$182,726)	\$342,813	\$342,813	\$525,401	(\$61,048)
Ending Balance - June 30	\$1,138,565	\$1,481,378	\$1,481,378	\$1,663,966	\$1,602,918
Reserved Balances					
Beginning Balance - July 1	\$1,557,899	\$1,557,899	\$1,557,899	\$1,557,899	\$1,557,899
Net Change	\$0	\$0	\$0	\$0	\$80,301
Ending Balance - June 30	\$1,557,899	\$1,557,899	\$1,557,899	\$1,557,899	\$1,638,200
Total Fund Balance	\$2,696,464	\$3,039,277	\$3,039,277	\$3,221,865	\$3,241,118

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$17,035	\$0
Charges for Services	\$608	\$1,000	\$1,000	\$200	\$1,000
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,449,285	\$1,523,602	\$1,523,602	\$1,523,602	\$1,603,775
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$6,249	\$0	\$0	\$0	\$0
Other	\$10,191	\$3,000	\$3,000	\$6,970	\$3,000
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
					\$0
Revenue Totals	\$1,466,333	\$1,527,602	\$1,527,602	\$1,547,807	\$1,607,775
Expenditures					
Personal Services	\$663,197	\$707,279	\$707,279	\$705,098	\$756,499
Supplies	\$229,721	\$167,500	\$167,500	\$161,806	\$358,500
Purchased Services	\$484,415	\$562,880	\$562,880	\$634,766	\$590,880
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$57,268	\$61,144	\$61,144	\$61,144	\$68,360
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,434,601	\$1,498,803	\$1,498,803	\$1,562,814	\$1,774,239
Revenue Over (Under) Expenditures	\$31,732	\$28,799	\$28,799	(\$15,007)	(\$166,464)
Unreserved Balances					
Beginning Balance - July 1	\$34,599	\$66,331	\$66,331	\$66,331	\$51,324
Net Change	\$31,732	\$0	\$0	(\$15,007)	(\$116,464)
Ending Balance - June 30	\$66,331	\$66,331	\$66,331	\$51,324	(\$65,140)
Reserved Balances					
Beginning Balance - July 1	\$213,953	\$213,953	\$213,953	\$213,953	\$213,953
Net Change	\$0	\$28,799	\$28,799	\$0	(\$50,000)
Ending Balance - June 30	\$213,953	\$242,752	\$242,752	\$213,953	\$163,953
Total Fund Balance	\$280,284	\$309,083	\$309,083	\$265,277	\$98,813

Budget by Division

Informaton Tech	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$527,183	\$551,523	\$551,523	\$549,578	\$596,057
Supplies	\$13,113	\$10,500	\$10,500	\$10,000	\$201,500
Purchased Services	\$451,227	\$541,880	\$541,880	\$595,197	\$541,880
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$46,922	\$49,924	\$49,924	\$49,924	\$54,925
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Information Tech	\$1,038,445	\$1,153,827	\$1,153,827	\$1,204,699	\$1,394,362

Mapping	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$136,014	\$155,756	\$155,756	\$155,520	\$160,442
Supplies	\$1,596	\$7,000	\$7,000	\$1,806	\$7,000
Purchased Services	\$33,188	\$21,000	\$21,000	\$39,569	\$49,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$10,346	\$11,220	\$11,220	\$11,220	\$13,435
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mapping	\$181,144	\$194,976	\$194,976	\$208,115	\$229,877

Computer Equipment	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$215,012	\$150,000	\$150,000	\$150,000	\$150,000
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Computer Equipment	\$215,012	\$150,000	\$150,000	\$150,000	\$150,000

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,179,680	\$1,272,255	\$1,272,255	\$1,272,255	\$1,430,735
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$8,567	\$0	\$0	\$1,649	\$0
Other	\$0	\$3,269	\$3,269	\$3,269	\$3,725
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
	-	-	-	-	-
Revenue Totals	\$1,188,247	\$1,275,524	\$1,275,524	\$1,277,173	\$1,434,460
Expenditures					
Personal Services	\$75,173	\$78,247	\$78,247	\$78,247	\$0
Supplies	\$2,547	\$6,780	\$6,780	\$3,000	\$0
Purchased Services	\$1,173,462	\$1,272,275	\$1,272,275	\$1,331,156	\$1,534,462
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$12,589	\$12,924	\$12,924	\$12,924	\$7,323
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,263,771	\$1,370,226	\$1,370,226	\$1,425,327	\$1,541,785
Revenue Over (Under) Expenditures	(\$75,524)	(\$94,702)	(\$94,702)	(\$148,154)	(\$107,325)
Unreserved Balances					
Beginning Balance - July 1	\$606,435	\$530,911	\$530,911	\$530,911	\$382,757
Net Change	(\$75,524)	(\$94,702)	(\$94,702)	(\$148,154)	(\$107,325)
Ending Balance - June 30	\$530,911	\$436,209	\$436,209	\$382,757	\$275,432
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$530,911	\$436,209	\$436,209	\$382,757	\$275,432

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$10,633,035	\$11,214,249	\$11,214,249	\$11,052,000	\$11,138,527
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$15,332	\$0	\$0	\$3,678	\$0
Other	(\$3,730)	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$10,644,637	\$11,214,249	\$11,214,249	\$11,055,678	\$11,138,527
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$10,260,580	\$11,223,748	\$11,223,748	\$11,071,319	\$11,136,860
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,528	\$1,573	\$1,573	\$1,573	\$1,667
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$10,262,108	\$11,225,321	\$11,225,321	\$11,072,892	\$11,138,527
Revenue Over (Under) Expenditures	\$382,529	(\$11,072)	(\$11,072)	(\$17,214)	\$0
Unreserved Balances					
Beginning Balance - July 1	(\$386,050)	(\$3,521)	(\$3,521)	(\$3,521)	(\$20,735)
Net Change	\$382,529	(\$11,072)	(\$11,072)	(\$17,214)	\$0
Ending Balance - June 30	(\$3,521)	(\$14,593)	(\$14,593)	(\$20,735)	(\$20,735)
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	(\$3,521)	(\$14,593)	(\$14,593)	(\$20,735)	(\$20,735)

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$552,116	\$578,034	\$578,034	\$578,034	\$979,508
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$3,408	\$0	\$0	\$563	\$0
Other	\$164	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$555,688	\$578,034	\$578,034	\$578,597	\$979,508
Expenditures					
Personal Services	\$454,138	\$473,884	\$473,884	\$500,666	\$786,058
Supplies	\$19,305	\$28,520	\$28,520	\$20,000	\$28,520
Purchased Services	\$79,242	\$29,900	\$114,815	\$90,645	\$120,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$50,004	\$52,141	\$52,141	\$52,141	\$68,123
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$602,689	\$584,445	\$669,360	\$663,452	\$1,003,401
Revenue Over (Under) Expenditures	(\$47,001)	(\$6,411)	(\$91,326)	(\$84,855)	(\$23,893)
Unreserved Balances					
Beginning Balance - July 1	\$192,065	\$145,064	\$145,064	\$145,064	\$60,209
Net Change	(\$47,001)	(\$6,411)	(\$91,326)	(\$84,855)	(\$23,893)
Ending Balance - June 30	\$145,064	\$138,653	\$53,738	\$60,209	\$36,316
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$145,064	\$138,653	\$53,738	\$60,209	\$36,316

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$65,796	\$77,655	\$77,655	\$77,655	\$89,435
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$574	\$0	\$0	\$91	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$66,370	\$77,655	\$77,655	\$77,746	\$89,435
Expenditures					
Personal Services	\$18,678	\$19,306	\$19,306	\$19,201	\$20,159
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$48,065	\$50,088	\$50,088	\$50,781	\$60,088
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$2,500	\$2,594	\$2,594	\$2,594	\$2,777
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$69,243	\$71,988	\$71,988	\$72,576	\$83,024
Revenue Over (Under) Expenditures	(\$2,873)	\$5,667	\$5,667	\$5,170	\$6,411
Unreserved Balances					
Beginning Balance - July 1	\$38,390	\$35,517	\$35,517	\$35,517	\$40,687
Net Change	(\$2,873)	\$5,667	\$5,667	\$5,170	\$6,411
Ending Balance - June 30	\$35,517	\$41,184	\$41,184	\$40,687	\$47,098
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$35,517	\$41,184	\$41,184	\$40,687	\$47,098

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$576	\$0
Charges for Services	\$346	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,804,089	\$1,823,378	\$1,823,378	\$1,823,378	\$1,911,150
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$3,807	\$0	\$0	\$844	\$0
Other	\$166	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,808,408	\$1,823,378	\$1,823,378	\$1,824,798	\$1,911,150
Expenditures					
Personal Services	\$1,065,195	\$1,190,960	\$1,190,960	\$1,034,563	\$1,313,169
Supplies	\$8,728	\$18,100	\$18,100	\$14,440	\$16,200
Purchased Services	\$611,489	\$372,062	\$372,062	\$586,418	\$375,073
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$100	\$0	\$0	\$0	\$0
Internal Service	\$186,469	\$192,762	\$192,762	\$192,762	\$202,816
Capital Outlay	\$0	\$50,000	\$50,000	\$0	\$50,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,871,981	\$1,823,884	\$1,823,884	\$1,828,183	\$1,957,258
Revenue Over (Under) Expenditures	(\$63,573)	(\$506)	(\$506)	(\$3,385)	(\$46,108)
Unreserved Balances					
Beginning Balance - July 1	\$210,733	\$147,160	\$147,160	\$147,160	\$143,775
Net Change	(\$63,573)	(\$506)	(\$506)	(\$3,385)	(\$46,108)
Ending Balance - June 30	\$147,160	\$146,654	\$146,654	\$143,775	\$97,667
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$147,160	\$146,654	\$146,654	\$143,775	\$97,667

Budget by Division

Accounting	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$453,127	\$550,088	\$550,088	\$385,463	\$700,930
Supplies	\$3,924	\$10,700	\$10,700	\$6,000	\$10,700
Purchased Services	\$258,932	\$78,255	\$102,112	\$139,211	\$84,255
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$90,286	\$94,108	\$94,108	\$94,108	\$103,481
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
	\$806,269	\$733,151	\$757,008	\$624,782	\$899,366

Payroll	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$67,265	\$69,460	\$69,460	\$87,588	\$0
Supplies	\$962	\$1,900	\$1,900	\$1,900	\$0
Purchased Services	\$1,889	\$2,989	\$2,989	\$1,500	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$8,024	\$8,414	\$8,414	\$8,414	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Payroll	\$78,140	\$82,763	\$82,763	\$99,402	\$0

Utility Billing	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$531,740	\$560,468	\$560,468	\$549,079	\$590,349
Supplies	\$3,842	\$5,500	\$5,500	\$6,500	\$5,500
Purchased Services	\$305,501	\$243,635	\$243,635	\$398,524	\$243,635
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$100	\$0	\$0	\$0	\$0
Internal Service	\$87,430	\$89,430	\$89,430	\$89,430	\$97,962
Capital Outlay	\$0	\$50,000	\$50,000	\$0	\$50,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Utility Billing	\$928,613	\$949,033	\$949,033	\$1,043,533	\$987,446

Budget by Division

Mail	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$13,063	\$10,944	\$10,944	\$12,433	\$21,890
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$45,167	\$47,183	\$47,183	\$47,183	\$47,183
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$729	\$810	\$810	\$810	\$1,373
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mail	\$58,959	\$58,937	\$58,937	\$60,426	\$70,446

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$36,591	\$28,000	\$28,000	\$51,894	\$28,000
Intergovernmental	\$0	\$0	\$0	\$780	\$0
Charges for Services	\$181,854	\$104,000	\$104,000	\$128,858	\$104,000
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,523,554	\$1,533,268	\$1,533,268	\$1,533,268	\$1,723,528
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$2,365	\$0	\$0	\$1,142	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$63,143	\$63,143	\$63,143	\$63,143	\$63,143
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,807,507	\$1,728,411	\$1,728,411	\$1,779,085	\$1,918,671
Expenditures					
Personal Services	\$1,300,092	\$1,370,133	\$1,370,133	\$1,259,960	\$1,776,847
Supplies	\$35,724	\$44,100	\$44,100	\$35,000	\$62,958
Purchased Services	\$41,477	\$88,802	\$88,802	\$40,000	\$88,802
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$232,883	\$242,351	\$242,351	\$242,351	\$256,296
Capital Outlay	\$0	\$7,000	\$7,000	\$0	\$7,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,610,176	\$1,752,386	\$1,752,386	\$1,577,311	\$2,191,903
Revenue Over (Under) Expenditures	\$197,331	(\$23,975)	(\$23,975)	\$201,774	(\$273,232)
Unreserved Balances					
Beginning Balance - July 1	(\$59,611)	\$163,049	\$163,049	\$163,049	\$364,823
Net Change	\$222,660	(\$23,975)	(\$23,975)	\$201,774	(\$273,232)
Ending Balance - June 30	\$163,049	\$139,074	\$139,074	\$364,823	\$91,591
Reserved Balances					
Beginning Balance - July 1	\$36,922	\$11,593	\$11,593	\$11,593	\$11,593
Net Change	(\$25,329)	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$11,593	\$11,593	\$11,593	\$11,593	\$11,593
Total Fund Balance	\$174,642	\$150,667	\$150,667	\$376,416	\$103,184

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$637,684	\$689,853	\$689,853	\$689,853	\$725,685
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$3,407	\$0	\$0	\$600	\$0
Other	\$572	\$0	\$0	\$75	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$995	\$0	\$0	\$0	\$0
Revenue Totals	\$642,658	\$689,853	\$689,853	\$690,528	\$725,685
Expenditures					
Personal Services	\$350,829	\$411,394	\$411,394	\$375,263	\$420,780
Supplies	\$26,114	\$40,200	\$40,200	\$26,000	\$56,200
Purchased Services	\$151,381	\$148,301	\$148,301	\$85,000	\$148,301
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$61,589	\$77,909	\$77,909	\$74,269	\$84,723
Capital Outlay	\$262,516	\$18,000	\$18,000	\$7,500	\$18,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$852,429	\$695,804	\$695,804	\$568,032	\$728,004
Revenue Over (Under) Expenditures	(\$209,771)	(\$5,951)	(\$5,951)	\$122,496	(\$2,319)
Unreserved Balances					
Beginning Balance - July 1	\$330,226	\$120,455	\$120,455	\$120,455	\$242,951
Net Change	(\$209,771)	(\$5,951)	(\$5,951)	\$122,496	(\$2,319)
Ending Balance - June 30	\$120,455	\$114,504	\$114,504	\$242,951	\$240,632
Reserved Balances					
Beginning Balance - July 1	\$5,271	\$5,271	\$5,271	\$5,271	\$5,271
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$5,271	\$5,271	\$5,271	\$5,271	\$5,271
Total Fund Balance	\$125,726	\$119,775	\$119,775	\$248,222	\$245,903

Total Fund Budget

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$604,043	\$638,640	\$638,640	\$638,640	\$645,161
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$3,655	\$0	\$0	\$90	\$0
Other	\$178	\$0	\$0	\$189	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$607,876	\$638,640	\$638,640	\$638,919	\$645,161
Expenditures					
Personal Services	\$306,593	\$353,721	\$353,721	\$331,258	\$356,674
Supplies	\$24,617	\$26,250	\$26,250	\$26,250	\$26,250
Purchased Services	\$242,804	\$236,900	\$236,900	\$236,900	\$236,900
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$18,547	\$21,769	\$21,769	\$21,769	\$25,337
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$592,561	\$638,640	\$638,640	\$616,177	\$645,161
Revenue Over (Under) Expenditures	\$15,315	\$0	\$0	\$22,742	\$0
Unreserved Balances					
Beginning Balance - July 1	\$104,283	\$119,598	\$119,598	\$119,598	\$142,340
Net Change	\$15,315	\$0	\$0	\$22,742	\$0
Ending Balance - June 30	\$119,598	\$119,598	\$119,598	\$142,340	\$142,340
Reserved Balances					
Beginning Balance - July 1	\$97,116	\$97,116	\$97,116	\$97,116	\$97,116
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$97,116	\$97,116	\$97,116	\$97,116	\$97,116
Total Fund Balance	\$216,714	\$216,714	\$216,714	\$239,456	\$239,456

City of Great Falls
Adopted Budget
Fiscal Year 2022

Budget by Department

Administration

- The **City Commission** is the legislative and governing body of the City. It is responsible for establishing City policies and goals. It has the authority to adopt laws, ordinances, and resolutions as needed to conduct the business of the City.
- The **City Manager’s Office** is responsible for assuring the city commission’s policy direction is carried out and for overall management of all city functions. The staff is also responsible for a wide variety of special projects such as developing intergovernmental agreements, measuring organizational efficiency, and budget development.
- The **City Clerk’s Office** is responsible for the history of the city as an organization. The accomplishments and accountability of municipal governments is documented by the creation, maintenance, and preservation of public records.
- **Information Technology** is an internal service fund. This fund and division is responsible for managing the central computer systems, networks, and software of the city. Mapping and telephone services are also included.
- The **Neighborhood Council** Coordinator provides technical and general information among Neighborhood Councils, Council of Councils, City staff, the City Commission, and citizens of Great Falls.
- The **Animal Shelter** ensures the health, safety, and welfare of the animals and citizens of our community.
- The **Civic Center Events** division handles operations of the Mansfield Center for the Performing Arts.

Finance

The Finance Department provides and accounts for services in support of other city operations. Finance operations include:

- Accounts Payable
- Accounts Receivable
- Payroll
- Utility Billing & Customer Service
- City Tax and Assessment Billing
- Budget and Analysis
- City Mail Processing

Fire

The Fire Department’s primary responsibility is to protect lives and property through fire prevention, fire suppression and investigation, emergency pre-hospital medical service, and maintenance of fire hydrants.

Housing Authority

The Housing Authority provides staff and management to the Great Falls Housing Authority Board of Commissioners to manage and operate 490 units of public housing and 32 units of affordable housing in seven locations and manage 265 Section Eight Vouchers.

Human Resources

The Human Resources department is responsible for recruitment, benefits administration, compensation, policy development, collective bargaining negotiations, and organizational training and development of personnel.

<i>Legal</i>	The Legal Department provides legal advice for the City Commission and City staff, assists departments in preparing new ordinances or changes to existing ones, represents the City in civil litigation, and prosecutes misdemeanor violations in Municipal Court.
<i>Municipal Court</i>	Municipal Court provides for direct courtroom proceedings and the record and receipt functions necessary to follow through with dispositions and for jail alternatives. Court operations are administered by the elected municipal court judge.
<i>Park & Recreation</i>	The Park & Recreation Department is responsible for the City’s parks and trees, swimming pools, golf courses, and recreation programs.
<i>Planning & Community Development</i>	The Planning & Community Development Department serves Great Falls by facilitating, promoting, and ensuring quality planning development for our community. Services include land development, subdivision review, transportation planning, rezoning, annexations, and land use planning.
<i>Police</i>	The Police Department’s main objectives are to prevent and suppress crime. The 911 Dispatch Center is managed by the Department and receives calls for the City of Great Falls, Cascade County, and four bordering counties.
<i>Public Library</i>	The Public Library provides residents with access to information through books, internet access, interlibrary loan services, and the bookmobile. The library also provides programming for children and adults as well as exhibits of art and culture. The library is governed by a Board of Trustees appointed to five year terms by the City Commission.
<i>Public Works</i>	The Public Works Department is responsible for the planning, organization, and coordination of three branches: <ul style="list-style-type: none"> ▪ Utilities – Water, Sewer, and Storm Drain ▪ Operations – Sanitation, Street, and Central Garage ▪ Engineering – Technical support for utilities and operations
<i>Special Districts</i>	These funds are not assigned to a City Department.

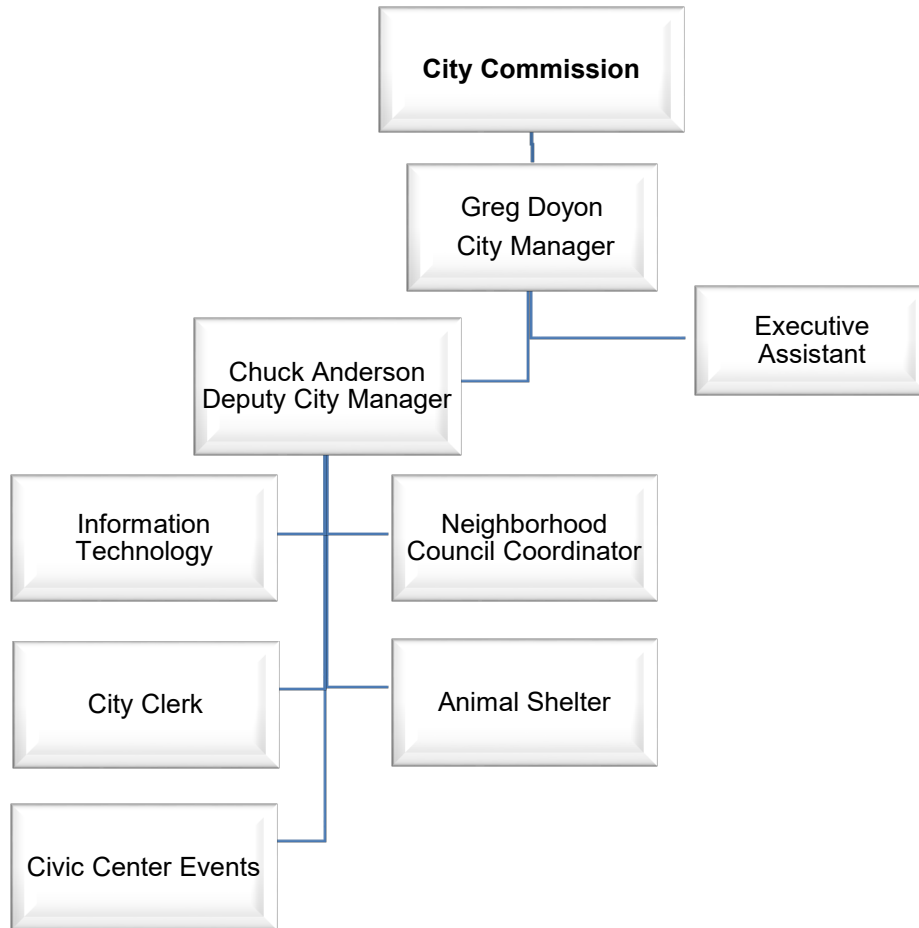


Administration Department

MISSION STATEMENT

To provide efficient, accessible, and responsive local government services which promote a safe and thriving community.

Organizational Structure



Authorized Personnel (FTEs)

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
<i>Mayor/City Commission</i>	1.25	1.25	1.25
<i>City Manger</i>	3.00	3.00	3.00
<i>City Clerk</i>	2.00	2.00	2.00
<i>Neighborhood Council</i>	1.00	1.00	1.00
<i>Animal Shelter Operations</i>	10.28	10.28	10.28
<i>Information Technology</i>	8.00	8.00	8.00
<i>Civic Center Events</i>	4.54	4.54	4.54
Administration Department Total	30.07	30.07	30.07

City Commission

The City Commission budget includes compensation and education expenses for the members of the City of Great Falls governing body, memberships in organizations such as the Montana League of Cities and Towns and the National League of Cities, and necessities for the day to day operation of the Commission.

City Commission	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$101,184	\$107,870	\$107,870	\$107,251	\$103,686
Supplies	\$1,493	\$2,900	\$2,900	\$1,500	\$2,900
Purchased Services	\$90,337	\$59,950	\$59,950	\$41,000	\$150,434
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$7,010	\$7,572	\$7,572	\$7,572	\$10,880
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Commission	\$200,024	\$178,292	\$178,292	\$157,323	\$267,900

Full Financial Summary can be found under General Fund.
(See pages 80-87)

Contingency

The Contingency division provides a budgetary reserve for emergency or unanticipated expenditures during the fiscal year. This division is not budgeted every year.

Contingency	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Contingency	\$0	\$0	\$0	\$0	\$0

Full Financial Summary can be found under General Fund.
(See pages 80-87)

City Manager

The City Manager's Office is responsible for the day-to-day operations of the City of Great Falls, implementing policy decisions and legislative actions taken by the City Commission, as well as making recommendations to the Commission. The manager recruits, hires and supervises all City staff and is responsible for a variety of special projects such as developing intergovernmental agreements, measuring organizational efficiency, and budget development.

Goals and Objectives

Major Accomplishments - In the Past Year

- Continued to provide City services to residents during a Global Pandemic with minimal interruption.
- Proposed an "economic recovery budget" for FY22 which did not raise property taxes, or certain fees and assessments to assist with local economic recovery to taxpayers.
- Completed remodel of Finance Office and consolidated the Legal Department on first floor of Civic Center.
- Began construction on the Aim High Big Sky Recreation and Indoor Pool Facility. Issued debt using a portion of Park Maintenance District No. 1 funds to finance the construction.
- Recruited a Fire Chief, Police Chief, Public Works Director and Grants/Contracts Administrator.
- In partnership with Human Resources, and city departments, successfully negotiated ten collective bargaining agreements. Negotiated a change in medical plan contributions from employees to reduce costs to the City.
- Successfully moved from a pooled indemnity insurance plan to a self-funded insurance plan, reducing city costs by 12% from the previous plan.
- Complied with commission direction and formulated structure, staffing, and support to execute successful Great Falls Crime Task Force initiative.
- Evaluated alternative management options for the Great Falls Animal Shelter; hired a new shelter manager to maintain current operations.

Priority Goals and Objectives – For the Upcoming Year

- Execute recommendations of the Great Falls Crime Task Force as directed by the City Commission.
- Assist the City Commission with developing guidelines, priorities, and activation of America Rescue Plan and CARES Act funding from the state and federal government.
- Develop options to present to the City Commission to address Civic Center office space needs including Human Resources, Court, and Planning and Community Development.
- Monitor and oversee construction efforts of the Civic Center Façade and Aim High Big Sky Recreation and Indoor Pool Facility.
- Complete a Wage and Classification Study for exempt personnel.
- Successfully recruit a City Engineer. Continue to evaluate and improve development review process in both Planning and Community Development and Public Works.

City Manager	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$499,089	\$516,217	\$516,217	\$566,597	\$569,481
Supplies	\$1,162	\$2,700	\$2,700	\$2,700	\$2,700
Purchased Services	\$12,131	\$19,540	\$19,540	\$10,000	\$19,540
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$43,453	\$45,462	\$45,462	\$45,462	\$49,876
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Manager	\$555,835	\$583,919	\$583,919	\$624,759	\$641,597

Full Financial Summary can be found under General Fund.
(See pages 80-87)

City Clerk

This office is responsible for the history of the City as an organization. The accomplishments and accountability of municipal governments are documented by the creation, maintenance, and preservation of public records.

Goals and Objectives

Major Accomplishments - In the Past Year

- Updated fillable contract templates for staff, inclusive of small works roster implementation and training.
- Provided administrative support to the Great Falls Crime Task Force.
- Tracked and reported elected officials and city employee participation in the 67th Montana Legislative session.
- Completed codification of Supplements 12 and 13 of the Official Code of the City of Great Falls (OCCGF).

Priority Goals & Objectives - For the Upcoming Year

- Continue to assist departments with Records and Information Management (RIM) projects.
- Continue the inventory of archived records to determine appropriate disposition.
- Continue to manage a large volume of records for efficient retrieval, and to respond to requests for information from staff and the public in a timely manner.
- Continue to attend professional training opportunities pertaining to local government and records management.

City Clerk	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$167,624	\$177,100	\$177,100	\$176,710	\$181,536
Supplies	\$1,341	\$1,600	\$1,600	\$1,500	\$1,600
Purchased Services	\$5,669	\$11,250	\$11,250	\$7,000	\$10,392
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$36,459	\$49,535	\$49,535	\$49,535	\$52,571
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Clerk	\$211,094	\$239,485	\$239,485	\$234,745	\$246,099

Full Financial Summary can be found under General Fund.
(See pages 80-87)

City 190

The City 190 currently provides coverage of the City Commission meetings.

City 190	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$2,000	\$2,000	\$0	\$2,000
Purchased Services	\$19,539	\$16,588	\$16,588	\$12,000	\$16,588
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$2,535	\$2,569	\$2,569	\$2,569	\$3,893
Capital Outlay	\$24,767	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City 190	\$46,841	\$21,157	\$21,157	\$14,569	\$22,481

Full Financial Summary can be found under General Fund.
(See pages 80-87)

Neighborhood Council

Goals and Objectives

Major Accomplishments - In the Past Year

- Improved community engagement at NC meetings by educating the public about the function and value of Neighborhood Councils through increased exposure through all forms of media, including the development of NC Facebook pages.
- Continued promoting and supporting the visioning/goal-setting process with the Neighborhood Councils.
- Utilized the Interdepartmental Communication Team and the City 101 program to increase public awareness, engagement, and trust by educating the public on what the City does, why we do it, and how the public can get involved.
- Monitored the COVID-19 pandemic updates and news reports. Provided timely, relevant announcements to the staff, NC's, media, and the public via email, City website, and Facebook posts as needed.
- Worked with departments to reevaluate the complaint submission process, i.e., forms, electronic submissions, and tracking.

Priority Goals & Objectives - For the Upcoming Year

- Promote and increase civic engagement and public awareness about City services, projects, activities, accomplishments, and opportunities. Develop and promote the City Connections radio show on KGPR. Continue to grow social media presence and relationships with local media.
- Co-manage the redesign, implementation, and promotion of the City's new website.
- Provide training and reinforcing the importance of timely, effective communications with the City's departmental communication liaisons.
- With the support of contracted services, develop a City-Wide Strategic Communications and Engagement Plan Development (pending ARPA funding).
- Facilitate improved community engagement at NC meetings.

Neighborhood Council	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$90,246	\$95,672	\$95,672	\$95,509	\$97,839
Supplies	\$1,125	\$1,000	\$1,000	\$1,000	\$1,000
Purchased Services	\$3,096	\$4,020	\$4,020	\$2,000	\$5,690
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$17,912	\$18,918	\$18,918	\$18,918	\$20,476
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Neighbor. Council	\$112,379	\$119,610	\$119,610	\$117,427	\$125,005

Full Financial Summary can be found under General Fund.

(See pages 80-87)

Animal Shelter

Since 2008, the Great Falls Animal Shelter has been operated by the City of Great Falls as a municipal, open admission animal shelter. The shelter houses and cares for homeless, lost or abandoned animals, and provides licensing, adoption, and cremation services.

Goals and Objectives

Major Accomplishments - In the Past Year

- Established relationship with regional partners to transfer cats, particularly with AniMeals who specialize in rehoming Feline Immunodeficiency Virus positive cats.
- Completed review, market analysis and developed changes for current fee structure.
- Purchased and received a portion of the cat condos needed for the cattery addition.
- Implemented vaccines at intake policy, which complies with ASPCA guidelines.

Priority Goals & Objectives - For the Upcoming Year

- Finalize plans and obtain commission approval for fee increases.
- Complete the furniture, fixtures, and equipment acquisition for Cattery addition project.
- Implement electronic processes (versus paper) to complete routine customer requests.
- Expand the volunteer base and increase their integration into day to day operations.
- Secure business sponsorships to facilitate building improvements.

Animal Shelter	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$517,958	\$577,929	\$577,929	\$500,227	\$580,226
Supplies	\$66,574	\$56,353	\$62,815	\$79,308	\$56,353
Purchased Services	\$58,084	\$51,418	\$54,119	\$30,000	\$51,418
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$19,986	\$20,000	\$25,458	\$37,139	\$20,000
Internal Service	\$58,355	\$61,814	\$61,814	\$61,814	\$73,081
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Animal Shelter	\$720,956	\$767,514	\$782,135	\$708,488	\$781,078

Full Financial Summary can be found under General Fund.
(See pages 80-87)

City County Health

This division was set up to account for the City's support for the City County Health Department. CCHD uses the contribution from the City to operate the Environmental Health program and Prevention Services which includes Communicable Disease Investigation, Sexually Transmitted Diseases, Immunizations and other lab services.

City/County Health	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City/County Health	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000

Full Financial Summary can be found under General Fund.
(See pages 80-87)

Civic Center Events

The Civic Center Events division operates the Mansfield Center for the Performing Arts. It works to promote and coordinate the use of more than 52,000 square feet of meeting space inclusive of the Mansfield Theater, Mansfield Convention Center, Missouri Room, and three other meeting rooms in the Great Falls Civic Center. It is responsible for a portion of the cost of custodial service, utilities, and maintenance for these rooms. Capital improvements and equipment purchases for these areas are financed through the facility/equipment surcharge fees, the General Fund, and fundraising efforts.

Goals and Objectives

Major Accomplishments - In the Past Year

- Completed a detailed seat replacement cost estimate for the Mansfield Theater.
- Hired and trained a full time event's staff person to replace the employee that retired in December 2020.
- Completed a detailed listing of facility repairs and upgrades that may be eligible for COVID-19 related funding.
- Worked with the technical director to find a solution to make our large theater screen more accessible.
- Stayed in close contact with the CCHD to remain compliant with COVID 19 restrictions.

Priority Goals & Objectives - For the Upcoming Year

- Hire three on-call staff people to fill three positions that are currently vacant.
- Complete an assessment and recommendation for new energy efficient lighting in the Mansfield Convention Center.
- Coordinate with building façade construction crew to ensure events and construction can be accomplished seamlessly.
- Begin search, hiring, and training for Mansfield Theater technical director in anticipation of the current directors impending retirement.
- Work closely with CCHD to implement the changing COVID-19 guidelines so the public can continue to host and attend events at the Mansfield Center.

Events	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$237,257	\$273,638	\$273,638	\$223,932	\$288,035
Supplies	\$5,005	\$21,835	\$21,835	\$10,000	\$21,835
Purchased Services	\$15,229	\$33,925	\$33,925	\$15,229	\$33,925
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$26	\$0	\$0	\$0	\$0
Internal Service	\$232,625	\$245,801	\$245,801	\$245,801	\$261,997
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out		\$0	\$0	\$0	\$0
Total Events	\$490,142	\$575,199	\$575,199	\$494,962	\$605,792

Events Other Promoter	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$17,953	\$52,736	\$52,736	\$11,021	\$51,217
Supplies	\$0	\$300	\$300	\$605	\$300
Purchased Services	\$5,491	\$20,180	\$20,180	\$605	\$20,180
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Events Other	\$23,444	\$73,216	\$73,216	\$12,231	\$71,697

Full Financial Summary can be found under Civic Center Events.
(See pages 164-165)

Information Technology

Information Technology is an internal service fund. This fund and division is responsible for managing the central computer systems, personal computer systems, wide area network, local area networks, telephone system, and for providing computer and software training to City employees. The goal is to give City employees the best tools possible in order to provide efficient and effective customer and public service to the city of Great Falls.

Goals and Objectives

Major Accomplishments - In the Past Year

- Assisted with the “go live” for MUNIS Financials and Utilities. I.T. was part of the team that made this happen, despite obstacles such as remote setups, training, etc... related to Covid19.
- Implemented MFA (Multi-Factor Authentication) to all City employees who accesses the City network.
- Worked with the Census Bureau to complete the census boundaries used in the 2020 Census.
- Replaced/upgraded multiple network switches as the City continues to standardize to Juniper devices.
- Coordinated with vendors to remove and replace network cabling in the new Finance and Legal offices.

Priority Goals & Objectives - For the Upcoming Year

- Replace and upgrade the Uninterruptible Power Supply (UPS) in the Civic Center server room.
- Complete the purchase, acquisition, and implementation of new aerial imagery to capture the growth has occurred in the last 12 years.
- Replace the virtual hosts and Storage Area Network (SAN), in order to more completely stabilize the virtual server environment.
- Upgrade the 17 remaining network switches to more scalable, high end devices that deliver increased/stable performance.
- Implement new systems management software which will allow I.T. to more effectively deliver updates/patches, as well as offer greater support options.

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Information Tech					
Personal Services	\$527,183	\$551,523	\$551,523	\$549,578	\$596,057
Supplies	\$13,113	\$10,500	\$10,500	\$10,000	\$201,500
Purchased Services	\$451,227	\$541,880	\$541,880	\$595,197	\$541,880
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$46,922	\$49,924	\$49,924	\$49,924	\$54,925
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Information Tech	\$1,038,445	\$1,153,827	\$1,153,827	\$1,204,699	\$1,394,362

Full Financial Summary can be found under the Information Tech Fund.
(See pages 171-172)

Computer Equipment

The replacement of computer equipment is funded through an annual appropriation for the Computer Equipment Revolving Schedule (ERS) reserve.

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Computer Equipment					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$215,012	\$150,000	\$150,000	\$150,000	\$150,000
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Computer Equipment	\$215,012	\$150,000	\$150,000	\$150,000	\$150,000

Financial Summary can be found under the Information Tech Fund.
(See page 171-172)

Mapping

The Mapping division strives to create and provide GIS (Geographic Information Systems) data, mapping services, and project support. Mapping maintains all GIS data resources that offer primary support for E911 Emergency Operations and promotes and maintains a shared GIS data framework for all departments that support GIS both in growth and application.

Mapping	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$136,014	\$155,756	\$155,756	\$155,520	\$160,442
Supplies	\$1,596	\$7,000	\$7,000	\$1,806	\$7,000
Purchased Services	\$33,188	\$21,000	\$21,000	\$39,569	\$49,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$10,346	\$11,220	\$11,220	\$11,220	\$13,435
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mapping	\$181,144	\$194,976	\$194,976	\$208,115	\$229,877

Full Financial Summary can be found under the Information Tech Fund.
(See page 171-172)

City Telephone

City Telephone is an internal service fund. This division provides centralized telephone services for the City of Great Falls. The City transitioned to a new VOIP (Voice Over Internet Protocol) system in July 2014 thus eliminating the switchboard operator. The management of this division also transitioned from the Police Department to Information Technology. The services provided include contract leasing and purchasing of equipment as well as providing long distance carriers and telephone contracts for the city departments.

City Telephone	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$18,678	\$19,306	\$19,306	\$19,201	\$20,159
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$48,065	\$50,088	\$50,088	\$50,781	\$60,088
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$2,500	\$2,594	\$2,594	\$2,594	\$2,777
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Telephone	\$69,243	\$71,988	\$71,988	\$72,576	\$83,024

Full Financial Summary can be found under the City Telephone Fund.
(See page 176)

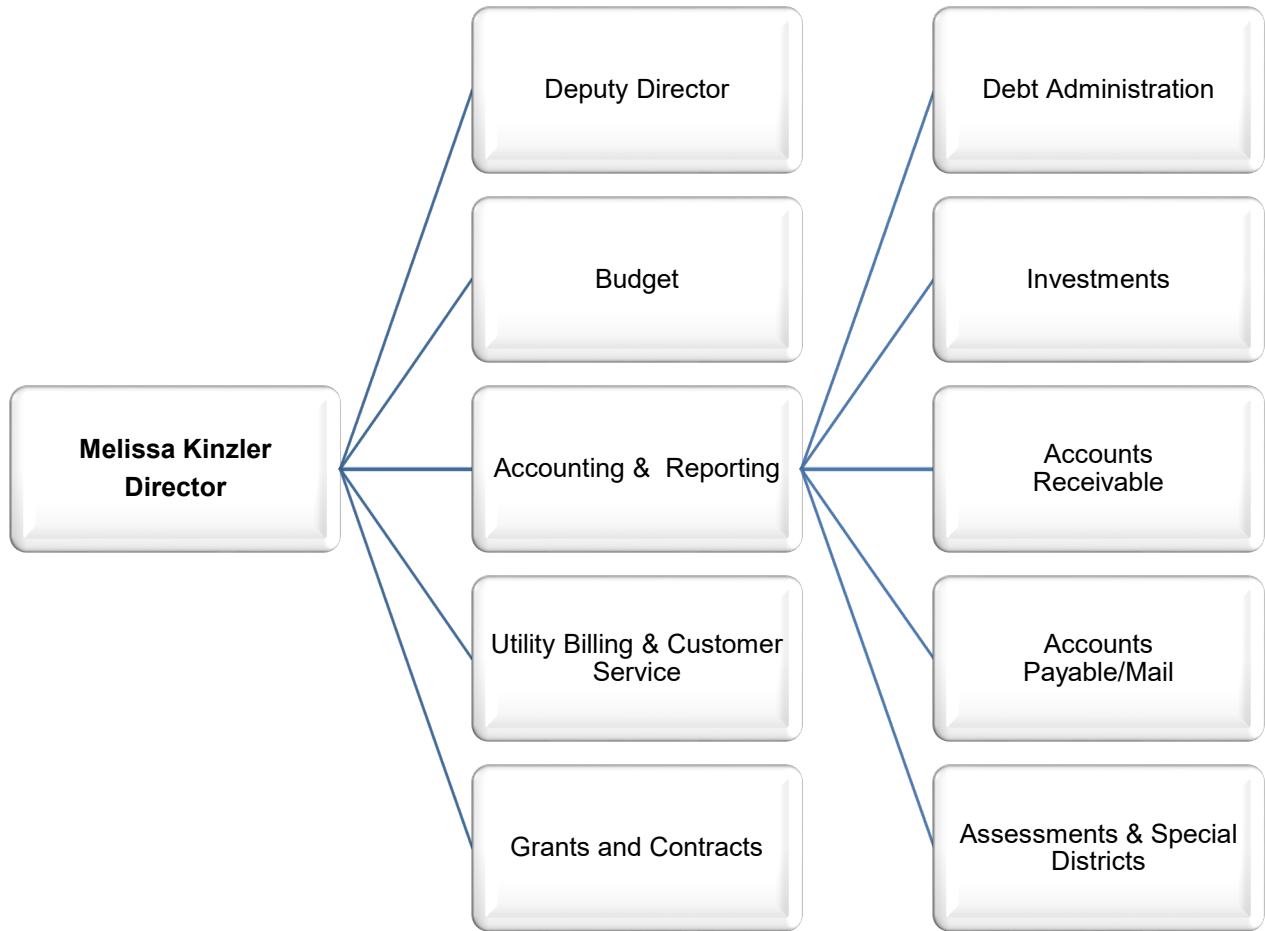


Finance Department

MISSION STATEMENT

We will enthusiastically and creatively serve our community by providing a dynamic, progressive and professional working relationship with our customers in an atmosphere of cooperation, respect and fellowship.

Organizational Structure



Authorized Personnel (FTEs)

Finance Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
<i>Accounting</i>	6.30	6.30	7.20
<i>Payroll</i>	1.15	1.15	-
<i>Utilities</i>	8.40	8.40	8.50
<i>Mail</i>	0.25	0.25	0.40
Finance Department Total	16.10	16.10	16.10

Finance Department

The Finance Department provides support to other City operations. Finance operations encompass: Accounts Payable/Receivable, Budget, City Assessments and Special Districts, Payroll, Investments, Debt Service, Utility Billing/Customer Service and Mail.

Accounting

Accounting encompasses financial reporting, budgeting, purchase order/claims processing, miscellaneous billing, fixed assets, special improvement districts assessments, and special lighting districts creation and assessments.

Goals and Objectives

Major Accomplishments - In the Past Year

- Received the Government Finance Officers Association’s Distinguished Budget Award for the twenty-seventh year and the award for Comprehensive Annual Financial Report (CAFR) for the twenty-sixth year.
- Performed quarterly budget reviews with the City Manager and City Commission.
- Assisted in issuing bonds through Downtown TIF for Civic Center Façade project.
- Completed office remodel.
- Assisted with union negotiations for all contracts that expired June 30, 2021.

Priority Goals & Objectives - For the Upcoming Year

- Continue implementing Munis software for budget, year-end, and utility billing.
- Assist in issuing bonds for new recreation facility funded by DCIP grant and Park Maintenance District.
- Prepare five-year forecast to incorporate long term plans into budget process.
- Train new staff members and update policies and procedures.
- Look in to budget modifications and decide on implementation of new GFOA budget award criteria.

Accounting	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$453,127	\$550,088	\$550,088	\$385,463	\$700,930
Supplies	\$3,924	\$10,700	\$10,700	\$6,000	\$10,700
Purchased Services	\$258,932	\$78,255	\$102,112	\$139,211	\$84,255
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$90,286	\$94,108	\$94,108	\$94,108	\$103,481
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
	\$806,269	\$733,151	\$757,008	\$624,782	\$899,366

Full Financial Summary can be found under the Finance Fund.
(See page 177-179)

Utility Billing

Utility billing encompasses utility customer service, billing, collections and analysis, miscellaneous receivables, and the City cashier.

Goals and Objectives

Major Accomplishments - In the Past Year

- Implemented a new utility billing software program.
- Enabled the integration between MUNIS and Paymentus whereby utility customers can review their account balance over the phone or on the website, make a payment, and that payment automatically posts back to the utility account. The View Bill option was also enabled where a customer can see 12 monthly billing statements on the website.
- Enabled Autopay on the website allowing a customer to sign up for monthly automatic payments using a debit card, credit card, or e-check. This is the first time we have been able to take automatic payments with a debit or credit card, including American Express.
- Streamlined the SID reporting process with the title companies to reflect all taxes and assessments owing for properties within City limits through the date of closing, which has improved collections on properties that change ownership.
- Assessed the credit risk associated with new service connections for owners and tenants and determined deposit decisions using a third party credit assessment tool to identify fraud. This helped to decrease the number of accounts sent to collections.

Priority Goals & Objectives - For the Upcoming Year

- Enable e-bill using Paymentus.
- Utilize DataProse for 60 and 90 day delinquent notices.
- Change penalties on utility accounts from 60 days to 30 days and re-establish penalties on overdue accounts.
- Collaborate with the City Attorney’s Office to refine Title 13 of the Official Code of the City of Great Falls.
- Decrease postage and printing costs by encouraging customers to “go paperless” by receiving monthly electronic billing notifications in lieu of a monthly billing statement.

Utility Billing	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$531,740	\$560,468	\$560,468	\$549,079	\$590,349
Supplies	\$3,842	\$5,500	\$5,500	\$6,500	\$5,500
Purchased Services	\$305,501	\$243,635	\$243,635	\$398,524	\$243,635
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$100	\$0	\$0	\$0	\$0
Internal Service	\$87,430	\$89,430	\$89,430	\$89,430	\$97,962
Capital Outlay	\$0	\$50,000	\$50,000	\$0	\$50,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Utility Billing	\$928,613	\$949,033	\$949,033	\$1,043,533	\$987,446

Full Financial Summary can be found under the Finance Fund.

(See page 177-179)

Mail

The Mail division is responsible for sorting all incoming mail for the City. Mail is delivered and picked up from the various City office locations and brought to the Civic Center mailroom by a contracted courier service. City departments are charged for this service and for postage through internal service charges.

Mail	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$13,063	\$10,944	\$10,944	\$12,433	\$21,890
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$45,167	\$47,183	\$47,183	\$47,183	\$47,183
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$729	\$810	\$810	\$810	\$1,373
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mail	\$58,959	\$58,937	\$58,937	\$60,426	\$70,446

Full Financial Summary can be found under the Finance Fund.
(See page 177-179)



Fire Department

MISSION STATEMENT

Why We Do This Work

To make a difference where we CAN make a difference.

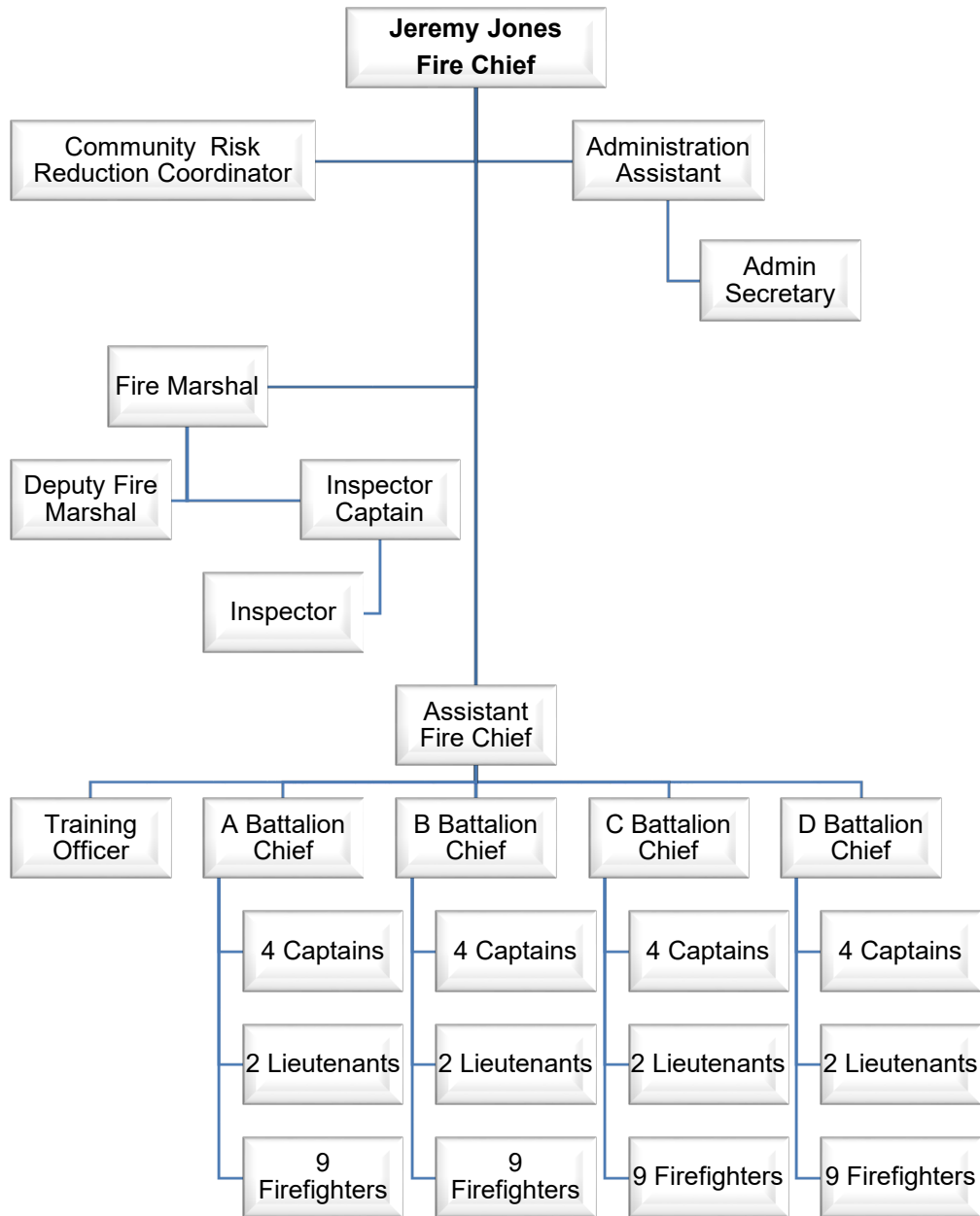
What We Do

We provide 24/7 public safety services to our community by protecting life, saving property, and taking care of the safety needs of our community and those who visit.

How We Do It

- **Public Safety/Service** – We are committed to public safety first and service to others, always.
- **Create & Innovate** – We constantly look for new ways to better use our resources to serve the community. We always ask, “What else can we do to solve the problem?”
- **Right Resources** – We send the right resources to the right calls in time to make a difference.
- **Prevention Through Education** – We believe educating our community to be safer will decrease our need to respond to emergencies. All of us, working together, makes the community safer and improves our quality of life.
- **Always Ready** – We are well equipped, properly trained (mentally and physically), and ready to respond to any call.

Organizational Structure



Authorized Personnel (FTEs)

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
<i>Operations</i>	66.50	66.50	65.60
<i>Prevention</i>	4.50	4.50	4.40
<i>Emergency & Disaster</i>	-	-	1.00
Fire Department Total	71.00	71.00	71.00

Fire Department

The primary function of the Fire Department is to improve the quality of life of our residents by safeguarding their health and safety and protecting property through fire prevention & code enforcement, public education, fire investigation and fire/rescue emergency response operations. Also, the department provides pre-hospital Emergency Medical Services to include advanced life support for the most critical patients. The Fire Chief and four other Uniformed Chief Officers manage and administer the Fire Department. There are three divisions: Fire Operations, Fire Marshal's Office, and Emergency Management.

Fire Operations

Fire Operations staff is divided into four platoons consisting of 15 personnel each. Operations staff provide emergency response from four strategically located fire stations. In 2019, they responded to over 8,500 calls for service in the community.

Goals and Objectives

Major Accomplishments - In the Past Year

- Finished remediation of sewer lines at fire station #4 and brought the Fire Station back online.
- Restructured the Administrative staff to provide oversight and attention to areas of importance.
- Installed diesel exhaust removal systems at all stations.
- Implemented EMD dispatching to prioritize response to calls for service.
- In conjunction with GFPD, began the process of creating an alternate 911 center at the fire training center.

Priority Goals & Objectives - For the Upcoming Year

- Develop a community risk assessment to identify, prioritize and define the risks that pertain to the City of Great Falls.
- Place additional GFFR ambulance into service into the 911 EMS system
- Implement a system wide approach to addressing mental health problems and response with access to resources to lessen the strain on LE and Fire/EMS
- Continue addressing infrastructure problems involving all fire stations. (Replace Overhead doors, motors, and hardware, HVAC upgrades, Locker room bathroom remodel).
- Explore alternate revenue streams to improve operational capabilities.

Fire Operations	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$7,447,020	\$7,716,025	\$7,716,025	\$7,716,025	\$7,716,927
Supplies	\$244,418	\$292,200	\$367,087	\$302,750	\$292,200
Purchased Services	\$335,489	\$344,759	\$761,946	\$790,595	\$324,979
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$28,792	\$0	\$0	\$0	\$0
Internal Service	\$1,007,970	\$1,076,774	\$1,076,774	\$1,076,774	\$1,126,998
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Fire Operations	\$9,063,689	\$9,429,758	\$9,921,832	\$9,886,144	\$9,461,104

Full Financial Summary can be found under the General Fund.
(See pages 80-87)

Fire Prevention

The Fire Marshal’s office is responsible for fire and life safety inspections of existing commercial and business occupancies. In addition, they review new construction and renovation projects to ensure that buildings shall comply before occupancy with current fire code standards and meet the life safety needs of occupants.

Goals and Objectives

Major Accomplishments - In the Past Year

- Added two new members to the FPB and retitled the Fire Inspector position to Deputy Fire Marshal.
- Was awarded a FEMA Fire Prevention Grant for the purchase of Grace Arson Detectors.
- Created city ordinance for repeated False Alarm Activation.
- Developed a fee structure for repeated fire code violations.
- Created a city ordinance for Inspection Testing and Maintenance Compliance and entered into an agreement with IROL to the cities third party vendor for the collection of ITM reports.

Priority Goals & Objectives - For the Upcoming Year

- Strengthen code enforcement, code development and code evaluation programs in the community.
- Strengthen the fire investigation team and investigation process.
- Broaden the scope of the fire prevention program within the community.
- Develop an educated fire prevention workforce that has the opportunity to branch into areas of interest and expertise.
- Work with our CRR manager and community stakeholders to develop and implement a Community Risk Reduction program in our community

Fire Prevention	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$492,980	\$523,582	\$523,582	\$468,415	\$443,537
Supplies	\$5,768	\$6,900	\$6,900	\$6,900	\$6,900
Purchased Services	\$9,204	\$11,785	\$11,785	\$11,785	\$22,751
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$30	\$0	\$0	\$0	\$0
Internal Service	\$35,079	\$23,654	\$23,654	\$23,654	\$31,615
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Fire Prevention	\$543,061	\$565,921	\$565,921	\$510,754	\$504,803

Full Financial Summary can be found under the General Fund.
(See pages 80-87)

Emergency and Disaster

The Emergency and Disaster division is responsible to help the community and the City to prepare for man-made and natural disasters. This division works with the County Disaster and Emergency Services Director in the development and maintenance of a countywide comprehensive Emergency Operations Plan (EOP) and to ensure the Emergency Operations Center (EOC) is ready to be activated during a disaster situation.

Emergency & Disaster	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$4,696	\$100,697
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Emergency & Disaster	\$0	\$0	\$0	\$4,696	\$100,697

Full Financial Summary can be found under the General Fund.
(See pages 80-87)

Fire Special Revenue

This fund accounts for grants and donations to the Fire Department for fire prevention and education.

Fire Special Revenue	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$26,825	\$0	\$0	\$54,559	\$0
Purchased Services	\$9,766	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$139,361	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Fire Special Revenue	\$175,952	\$0	\$0	\$54,559	\$0

Full Financial Summary can be found under the Fire Special Revenue Fund.
(See page 119)



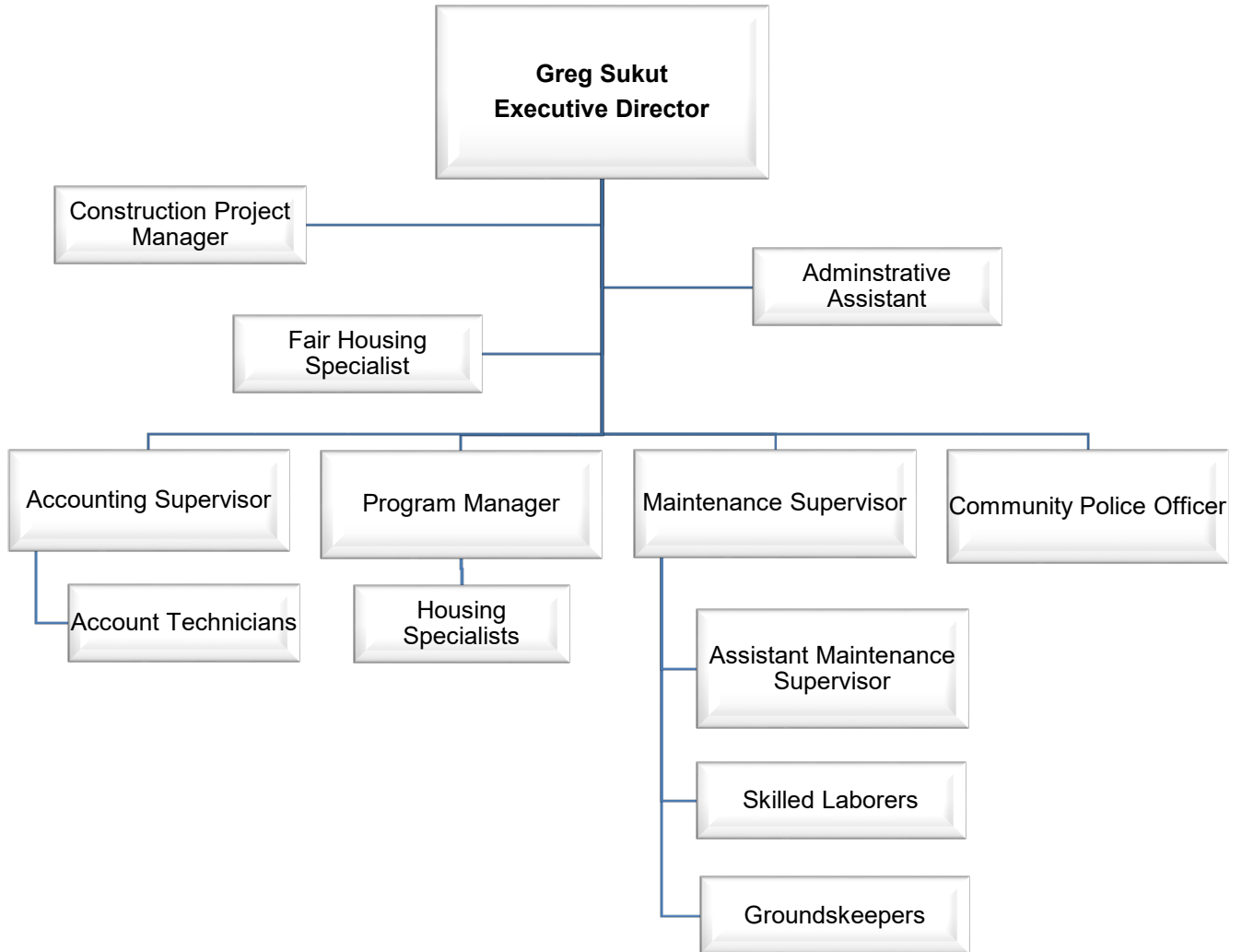
Housing Authority

MISSION STATEMENT

The Great Falls Housing Authority, in partnership with its residents, will responsibly and respectfully make safe, basic, and affordable housing for qualifying individuals and families.

We will educate and assist residents to develop skills necessary to maintain successful residency, to improve the quality of life, and to pursue self-sufficiency.

Organizational Structure



Authorized Personnel (FTEs)

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
<i>Housing Authority Fund</i>	18.50	18.50	18.50

Housing Authority

The Housing Authority owns 490 Public Housing apartments and 32 units of Affordable Housing at seven sites in Great Falls and manages 265 Section Eight Vouchers. The Authority houses approximately 1,160 low income people in Public Housing and approximately 420 in Section Eight. The tenants must meet income eligibility requirements, and the rents for Public Housing and Section Eight tenants are subsidized by the U.S. Department of Housing and Urban Development (HUD) through an annual contribution contract. This fund accounts for the Personal Services and Internal Services of the Housing Authority only.

Goals and Objectives

Major Accomplishments - In the Past Year

- Maintained sufficient reserves for all projects. Capital funding awarded to continue infrastructure and building renovations.
- Increased occupancy rates to improve HUD scoring.
- Developed and executed plan for physical improvements to increase REAC physical scoring.
- Received a clean audit with no findings.
- Completed Phase 1 of Electrical Upgrade including placement of 17 transformers and underground service.

Priority Goals & Objectives - For the Upcoming Year

- Begin modernization of Elevator at Austin Hall.
- Continue physical improvements and maintain and/or increase occupancy rates to improve REAC scoring.
- Complete Phase 2 of Electrical Upgrades with service to buildings.
- Begin substantial interior and exterior remodel of Building 4A.
- Begin Site Lighting Upgrade for Amp 2.

Housing Authority	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$1,397,465	\$1,529,581	\$1,529,581	\$1,393,873	\$1,543,172
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$22,712	\$30,802	\$30,802	\$30,802	\$44,469
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Housing Authority	\$1,420,177	\$1,560,383	\$1,560,383	\$1,424,675	\$1,587,641

Full Financial Summary can be found under the Housing Authority Fund.
(See page 124)

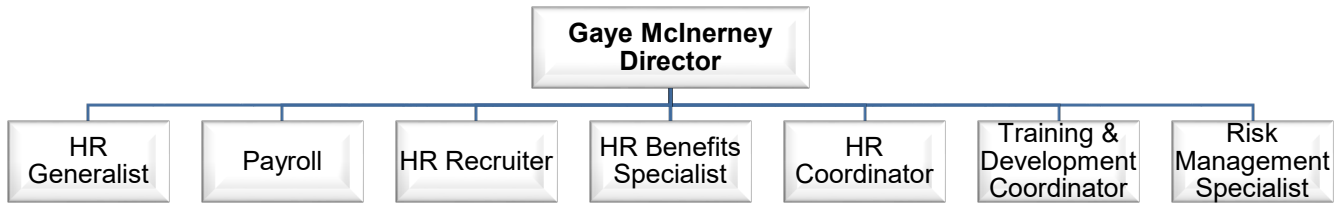


Human Resources Department

MISSION STATEMENT

We partner with our individual employees and managers to provide the highest quality customer driven services through excellence, integrity, fair treatment and respect.

Organizational Structure



Authorized Personnel (FTEs)

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
<i>Human Resources Fund</i>	4.60	4.60	7.60
<i>Insurance & Safety Fund</i>	1.00	1.00	-
Human Resources Department Total	5.60	5.60	7.60

Human Resources Department

The primary functions of the Human Resources Department are to administer a comprehensive human resources program, oversee centralized insurance for the city as a whole which includes liability and property coverage, and to manage the fund that accounts for the City’s group health insurance program for employees and component units.

Human Resources

Human Resources is responsible for the administration of a comprehensive human resources program, to include: attracting and recruiting qualified employees, benefits administration, compensation and job classification systems, policy development, employee assistance in problem resolution through fair employment practices, retirement programs, collective bargaining negotiations and contract administration, performance evaluations, organizational training and development of employees, and records management of employee records.

Goals and Objectives

Major Accomplishments – In the Past Year

- Integrated the payroll function into Human Resources.
- Successfully negotiated all six collective bargaining agreements for two-year contracts.

- Transitioned health insurance coverages from MMIA to a BCBS self-insured plan.
- Managed and tracked impact of COVID-19 pandemic on workforce administering FFCRA regulations, drafting organization policies, utilizing remote work opportunities and working closely with labor business representatives.

Priority Goals & Objectives – For the Upcoming Year

- Continue to establish positive, strong and productive relationships with new health and welfare vendors as well as develop internal and external processes and procedures for new health and welfare benefits as a self-insured plan.
- Continue to seek solutions in managing implementation of HCM software.
- Conduct a competitive market compensation study for non-union positions.
- Revise and update the Personnel Policy Manual.
- Continue to emphasize performance based management for all employees with a goal to engage managers and employees in early and frequent conversations around continual improvement of job performance.

Human Resources	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$454,138	\$473,884	\$473,884	\$500,666	\$786,058
Supplies	\$19,305	\$28,520	\$28,520	\$20,000	\$28,520
Purchased Services	\$79,242	\$29,900	\$114,815	\$90,645	\$120,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$50,004	\$52,141	\$52,141	\$52,141	\$68,123
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Human Resources	\$602,689	\$584,445	\$669,360	\$663,452	\$1,003,401

Full Financial Summary can be found under the Human Resources Fund.
(See page 175)

Payroll

Payroll encompasses the centralized processing of all City employees' payroll on a semi-monthly basis as well as retiree benefits and health insurance for the component units of the City's health plan. This division is being transferred to the HR department in FY2020.

Payroll	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$67,265	\$69,460	\$69,460	\$87,588	\$0
Supplies	\$962	\$1,900	\$1,900	\$1,900	\$0
Purchased Services	\$1,889	\$2,989	\$2,989	\$1,500	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$8,024	\$8,414	\$8,414	\$8,414	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Payroll	\$78,140	\$82,763	\$82,763	\$99,402	\$0

Full Financial Summary can be found under the Finance Fund.
(See page 178)

Insurance & Safety

The Insurance & Safety Fund is an Internal Service Fund, established to account for central insurance and department safety programs.

The City has a number of liability and property insurance policies that cover the City as a whole. Centralized handling of premium payments, claims processing, and general insurance administration and safety programs provides the most cost efficient control.

Insurance & Safety	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$75,173	\$78,247	\$78,247	\$78,247	\$0
Supplies	\$2,547	\$6,780	\$6,780	\$3,000	\$0
Purchased Services	\$1,173,462	\$1,272,275	\$1,272,275	\$1,331,156	\$1,534,462
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$12,589	\$12,924	\$12,924	\$12,924	\$7,323
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Insurance & Safety	\$1,263,771	\$1,370,226	\$1,370,226	\$1,425,327	\$1,541,785

Full Financial Summary can be found under the Insurance & Safety Fund.
(See page 173)

Health and Benefits

The Health and Benefits Fund is an Internal Service Fund established to account for the City's group health insurance program. Health insurance contributions from all City operations, employee contributions and contributions from component units are deposited in this fund. The City continues to be a member the Montana Municipal Interlocal Authority's (MMIA) employee health benefits program.

Health & Benefits	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$10,260,580	\$11,223,748	\$11,223,748	\$11,071,319	\$11,136,860
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,528	\$1,573	\$1,573	\$1,573	\$1,667
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Health & Benefits	\$10,262,108	\$11,225,321	\$11,225,321	\$11,072,892	\$11,138,527

Full Financial Summary can be found under Health and Benefits.
(See page 174)

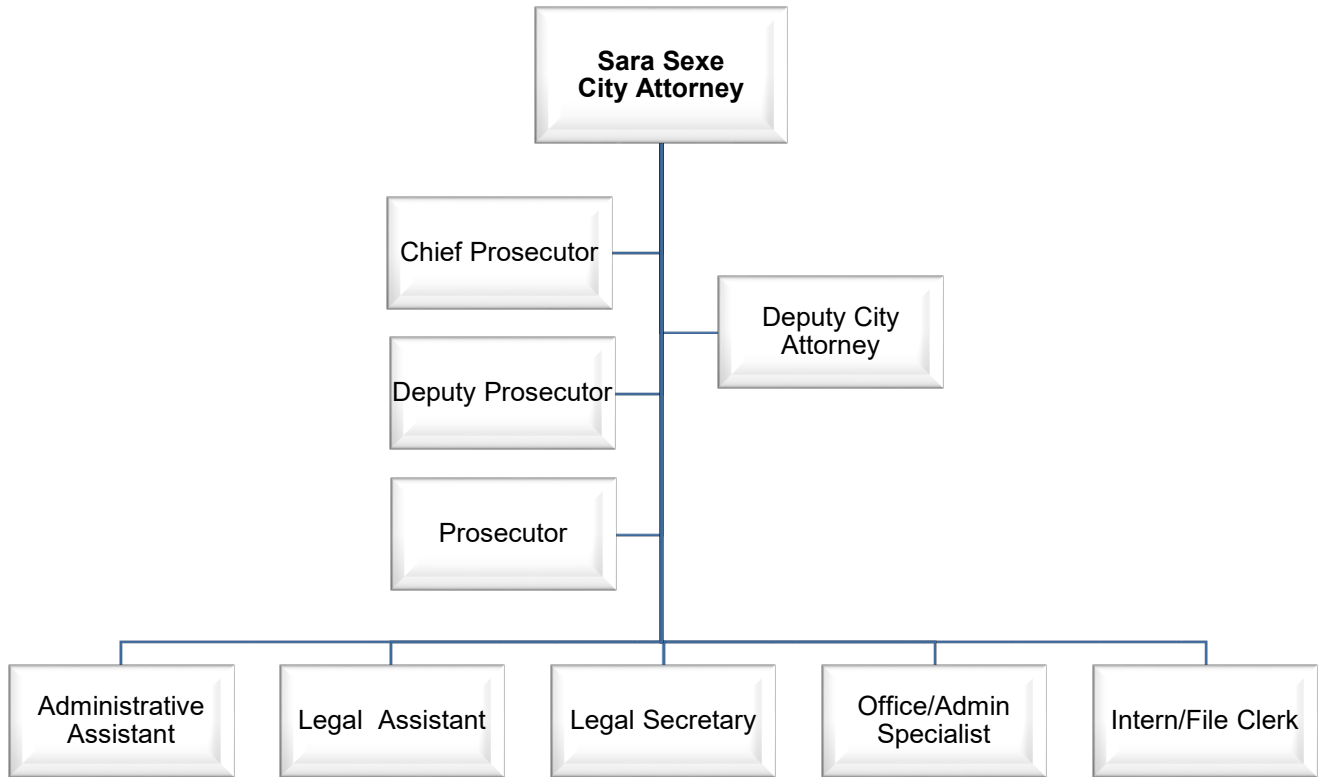


Legal Department

MISSION STATEMENT

The Legal Department is committed to providing the City of Great Falls and its people with the highest caliber of legal representation and professionalism to help protect health, safety, welfare, and civil rights of all.

Organizational Structure



Authorized Personnel (FTEs)

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
<i>Legal Department</i>	9.29	9.29	9.29

Legal Department

The Legal Department renders legal services to the City Commission, City Manager, Deputy City Manager, Department Heads, and employees to enable the City to conduct its activities within the requirements of the law, both substantively and procedurally. The Department represents the City in civil matters, risk management, and prosecutes misdemeanor violations in Municipal Court and other courts.

When necessary, outside counsel is retained to either assist the Legal Department or represent the City in matters. The Legal Department budget includes the costs associated with providing legal services and retaining outside counsel.

City Attorney's Office

Goals and Objectives

Major Accomplishments - In the Past Year:

- Rapidly adapted to loss of three of Department staff members, including relatively seamless integration of three new staff members.
- Civil Division updated processes to more resourcefully handle records production, code enforcement cases, and filing.
- Despite time constraints, continued enhancement of processes to more effectively and efficiently operate the Legal Department, including monitoring cases with outside counsel representation, improved witness contacts and education as to processes and anticipated testimony, and utilization of programs to track and appropriately dismiss deferred prosecution claims.
- Increased coordination among lawyers regarding workload coordination, including service improvement, legal updates, and practice issues to provide more complete service to City Commission, City Manager, Deputy City Manager, Department Heads, employees, and the community, to enhance most efficient use of limited staffing.
- Completed numerous code revisions to cure legal inconsistencies with state law and internal code inconsistencies, or to provide other improvements.

Priority Goals & Objectives - For the Upcoming Year:

- Work on ways and methods to coordinate and cross-utilize staffing in Civil and Criminal Divisions, despite staffing limitations, to improve efficiencies and service to the City Commission, City Manager, Deputy City Manager, Department Heads, other employees, and the community, in consideration of the turnover in the Department.
- Continue to evaluate expenditures to more efficiently deliver services to the citizens of Great Falls, including uses of various electronic case and file management processes.
- Reduce risk of claims or litigation losses by ensuring City compliance with applicable laws/regulations, providing timely responses to City departments and staff requiring advice, and enhancing education of, and relationships with, City staff, elected officials and counsel.
- Continue to provide the citizens of Great Falls with the highest caliber of prosecution on cases of driving under the influence, traffic infractions, misdemeanor domestic violence, misdemeanor theft, criminal trespass, and other misdemeanor crimes committed in the City of Great Falls.
- Continue to evaluate and update City processes, including but not limited to, ordinances, contracts, and other documents, to provide the City with efficient and effective representation.

Legal Department City Attorney's Office	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$884,845	\$928,600	\$928,600	\$926,625	\$979,974
Supplies	\$6,412	\$9,570	\$9,570	\$6,000	\$9,570
Purchased Services	\$25,429	\$39,237	\$39,237	\$44,640	\$39,917
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$171	\$0	\$0	\$0	\$0
Internal Service	\$97,358	\$101,904	\$101,904	\$101,904	\$113,240
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Attorney	\$1,014,214	\$1,079,311	\$1,079,311	\$1,079,169	\$1,142,701

Full Financial Summary can be found under the General Fund.
(See pages 80-87)

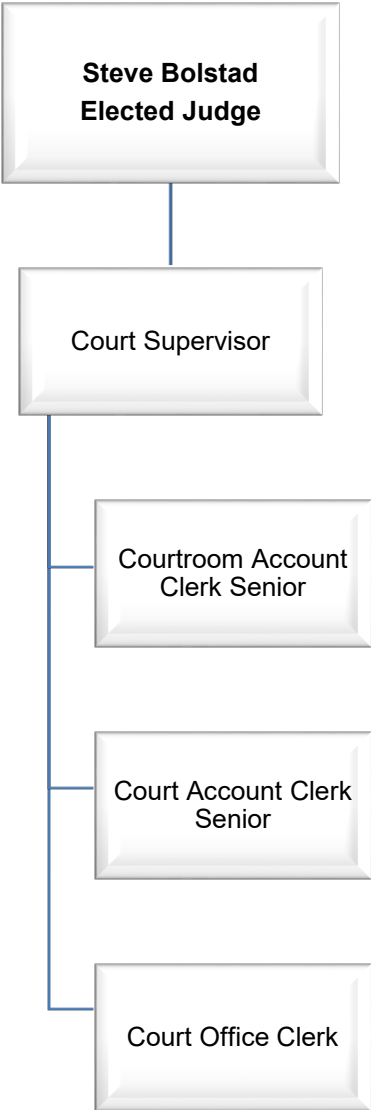


Municipal Court

MISSION STATEMENT

The Municipal Court is committed to serve the community and protect individual rights by providing prompt and fair administration of justice.

Organizational Structure



Judge Steve Bolstad

Authorized Personnel (FTEs)

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
<i>Municipal Court Department</i>	10.49	10.49	10.49

Municipal Court

Municipal Court handles traffic citations, misdemeanor criminal cases, city ordinance violations and orders of protection. The Municipal Court Judge is an elected position. Municipal Court is divided into three divisions: court administration, municipal judge, and jail alternatives.

Court Administration

Court administration staff provides for direct courtroom preservation of the record and the record and receipt functions necessary to follow through with Municipal Court dispositions.

Goals and Objectives

Major Accomplishments - In the Past Year

- Maintained Court operations with minimal interruptions during COVID.
- Implemented protocols issued by Chief Justice regarding Court operations during COVID.
- Transitioned the Court head clerk.
- Maintained staff and operations with minimal staff

Priority Goals & Objectives - For the Upcoming Year

- Upgrade security for the Courtroom and the office (to include new doors and metal detector).
- Cosmetic maintenance of Courtroom and Court office.
- Begin to implement secure storage of Confidential Criminal Justice information, as COVID restrictions allow (if possible).
- Reconcile stale dated checks.
- Maintain a full staff.

Municipal Court	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$394,175	\$531,308	\$531,308	\$455,194	\$549,743
Supplies	\$14,287	\$7,500	\$7,500	\$13,000	\$7,500
Purchased Services	\$13,701	\$15,450	\$15,450	\$25,382	\$15,650
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$67)	\$0	\$0	\$0	\$0
Internal Service	\$113,214	\$118,756	\$118,756	\$118,756	\$130,657
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Municipal Court	\$535,310	\$673,014	\$673,014	\$612,332	\$703,550

Full Financial Summary can be found under the General Fund.
(See pages 80-87)

Municipal Judge

The Municipal Judge is an elected official with a four-year term. Judge Steve Bolstad was elected to a four-year term in November 2016.

Municipal Judge	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$160,359	\$207,879	\$207,879	\$170,993	\$213,018
Supplies	\$1,373	\$400	\$400	\$750	\$400
Purchased Services	\$1,172	\$2,200	\$2,200	\$2,275	\$2,200
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$8,949	\$9,825	\$9,825	\$9,825	\$10,547
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Elected Judge	\$171,853	\$220,304	\$220,304	\$183,843	\$226,165

Full Financial Summary can be found under the General Fund.
(See pages 80-87)

Jail Alternatives

The Jail Alternatives division budgets for the various jail alternative programs the City participates in such as house arrest, work programs, or 24/7 program.

Jail Alternatives	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$22,474	\$23,000	\$23,000	\$20,601	\$23,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Jail Alternatives	\$22,474	\$23,000	\$23,000	\$20,601	\$23,000

Full Financial Summary can be found under the General Fund.
(See pages 80-87)

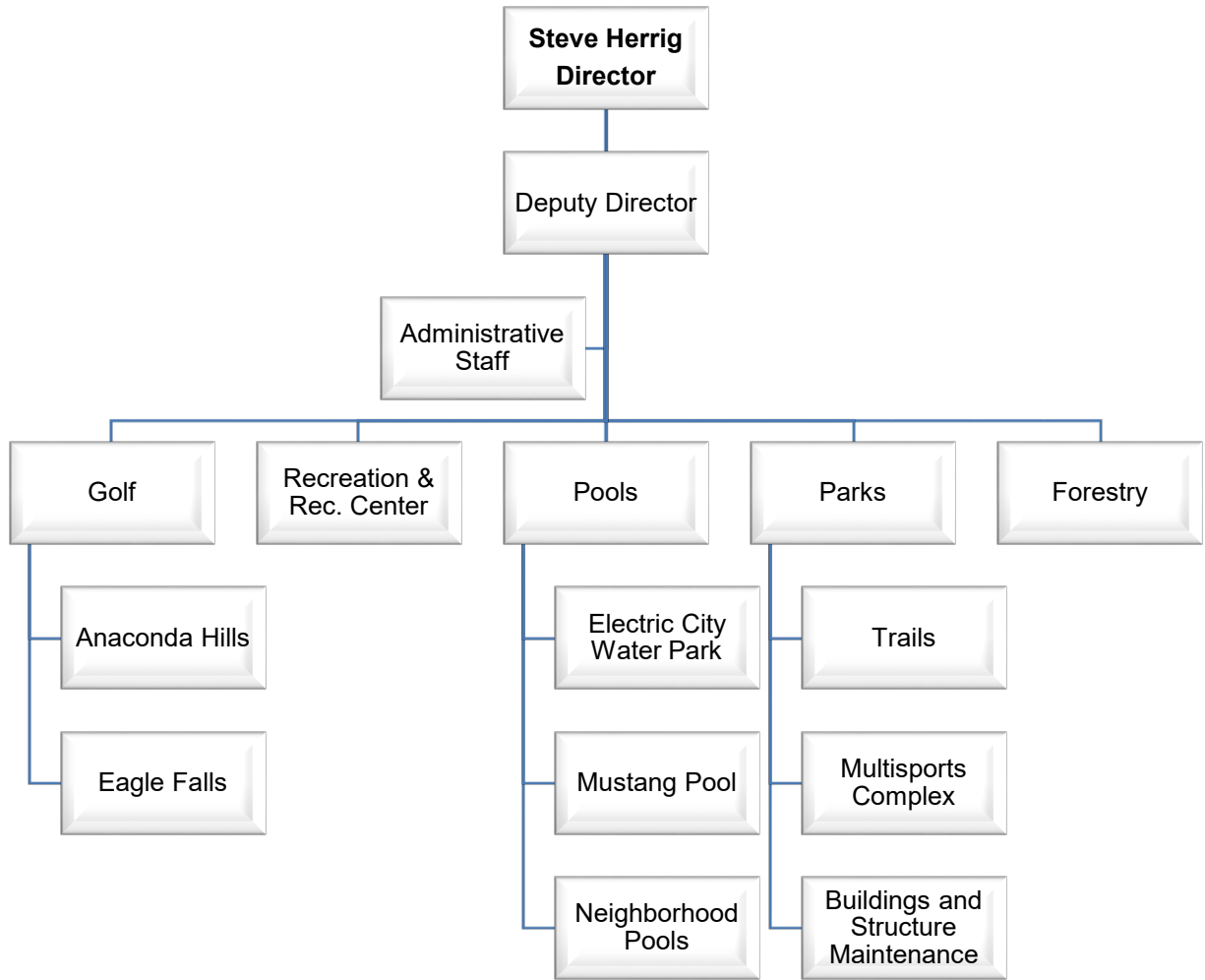


Park and Recreation Department

MISSION STATEMENT

The Great Falls Park and Recreation Department is committed to providing innovative programs and amenities to enhance the environment and encourage a healthy lifestyle.

Organizational Structure



Authorized Personnel (FTEs)

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
<i>Administration (General Fund)</i>	5.00	5.00	5.00
<i>Park Areas (General Fund)</i>	11.00	11.00	11.00
<i>Trails Maintenance (General Fund)</i>	1.00	1.00	1.00
<i>Natural Resources Fund</i>	5.00	5.00	5.00
<i>Park Maintenance District Fund</i>	3.00	3.00	3.00
<i>Golf Courses Fund</i>	-	-	-
<i>Recreation Fund</i>	4.18	4.18	4.18
<i>Swimming Pools Fund</i>	5.15	5.15	5.15
Park and Recreation Department Total	34.33	34.33	34.33

Administration

The Park and Recreation Administration division oversees the Park and Recreation Department. The Administration division is responsible for the planning, organization, supervision and coordination of the department. Formulation and implementation of the department's goals and objectives as well as budget development are also essential functions.

The fund includes all expenses of the Park and Recreation Director, Deputy Director, Administrative Assistant, two accounting clerks, and the expenses of the park and recreation complex such as electricity, gas, water and telephone. Revenue comes from the General Fund.

Goals and Objectives

Major Accomplishments - In the Past Year

- Worked with consultants, City staff, OLDCC, MAFB and MANG on the Indoor Aquatics and Recreation Center to complete schematic design, design development and completion of construction documents in preparation to go out for bids. This included a public process that accomplished through many meetings and presentations including Commission Meetings, focus groups, neighborhood council meetings and service groups.
- Completed necessary improvements on the building formally utilized by the City as the Visitor Center, in the effort to lease out the building. After accepting Requests for Proposals, the building was leased to Great Falls Montana Tourism and they began the process of remodeling the building to be used for their offices and visitor information services.
- Completed a land swap with the Great Falls School District allowing them to enhance their parking and practice football field, and adding park land to an area of town where it will be needed in the future.
- Continued with interdepartmental collaboration, planning, and safety protocols in providing parks and facilities for the community throughout the entire COVID-19 pandemic. During the summer of 2021, we were able to provide programs and facilities at normal capacities with precautions in place including summer camps, pools, multi-sports and sports leagues.
- Completed organization and authorized disposal of Administrative records and documentations from the past 27 years. This project was completed with the goal of being within City and State records retention compliance and guidelines.

Priority Goals & Objectives - For the Upcoming Year

- Complete process for CDBG Funding to remove the Natatorium and restore Morony Park with new amenities.
- Award the bid for construction of the new Indoor Aquatics and Recreation Center and begin construction. Continue to work with the selected contractor, and consultants, City staff, OLDCC, MAFB and MANG during the construction phase.
- In addition to the Natatorium project, apply for CDBG funds for several projects including improvements to Kranz Park, sidewalks, and conversion of the kiddie pool at the Electric City Water Park to a zero depth entry spray park.

- Take a comprehensive look at department policies and procedures and develop a departmental guideline of internal policies and procedures.
- Keep community informed and involved in Park and Recreation operations/activities through a variety of resources including Facebook, web page, press releases, media interviews, print materials, weekly radio spots and presentations to local organizations and at Commission Work Sessions and Meetings.

Park & Recreation Admin	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$477,912	\$518,826	\$518,826	\$518,826	\$541,381
Supplies	\$6,482	\$7,000	\$7,000	\$5,000	\$7,000
Purchased Services	\$45,989	\$66,915	\$66,915	\$45,000	\$66,915
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$1)	\$0	\$0	\$0	\$0
Internal Service	\$93,778	\$86,689	\$86,689	\$86,689	\$89,379
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Park & Rec Admin	\$624,160	\$679,430	\$679,430	\$655,515	\$704,675

Full Financial Summary can be found under the General Fund.
(See pages 80-87)

Park Areas

The Park Areas Division is administered by the Park and Recreation Department and is responsible for maintaining all public parks within the jurisdiction of the City of Great Falls. Of a total of more than 1,000 acres of park land, 775 acres are developed and 300 acres are conservation land. Park Maintenance is also responsible for various Montana Department of Highways landscape areas and the City of Great Falls Public Works Complex.

During the peak season, the Park Areas Division operates seven days a week. The daily duties include maintenance of the following areas:

- Playgrounds
- Ballfields
- Restrooms
- Shelters
- Boat docks
- Tennis courts
- Skate Park
- Horseshoe pits
- Play Equipment
- Pathways (including River’s Edge Trail)
- Basketball courts
- Turf, including mowing, irrigation and weed control

The daily duties also extend into the winter season with ice skating at Gibson Pond and snow removal on all City owned park sidewalks and the River’s Edge Trail.

Goals and Objectives

Major Accomplishments - In the Past Year

- Continued daily maintenance of Park and Recreation parks, buildings and facilities.
- Completed portions of Gibson Park and Elks Riverside Park Trail rehabilitation project.
- Added new pickleball courts, new basketball courts and a new pavilion to Jaycee Park.
- Upgraded irrigation systems in Jaycee, Roosevelt and Valleyview Park.
- Added new play structure and asphalt overlay of the trail and basketball court to Grande Vista Park.

Priority Goals & Objectives - For the Upcoming Year

- Install safety surface and outdoor fitness equipment at Gibson Park.
- Install play structure, pavilion and ADA sidewalks in Krantz Park (CDBG).
- Repair Gibson Pond wall.
- Install new restroom in Oddfellows and Lions Park.
- Resurface the tennis, sports court in Lions Park.

Park Areas	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$1,131,465	\$1,381,975	\$1,381,975	\$1,381,975	\$1,353,630
Supplies	\$155,971	\$174,000	\$174,000	\$160,000	\$174,000
Purchased Services	\$356,201	\$357,397	\$357,397	\$357,397	\$357,397
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$227,686	\$248,109	\$248,109	\$248,109	\$299,770
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Parks	\$1,871,322	\$2,161,481	\$2,161,481	\$2,147,481	\$2,184,797

Full Financial Summary can be found under the General Fund.
(See pages 80-87)

Trail Maintenance

The Trails Maintenance Division, which is a sub-division of the Park Areas Division, is administered by the Park and Recreation Department. This division was created to account for personnel and maintenance needs along the River’s Edge Trail System.

Goals and Objectives

Major Accomplishments - In the Past Year

- Completed the slide repair project on the south shore trail providing appropriate drainage and restoring access to the trail.
- Received River Fund Grant award for River Drive North Trail Improvements projects.

- Addressed some areas that had safety concerns and signage issues.
- Continued the great partnership with the River’s Edge Trail Foundation, volunteer groups, and other trail partners.
- Constructed the Circle of Giving in West Bank Park.

Priority Goals & Objectives - For the Upcoming Year

- Address two slope instability areas.
- Open 10th Street Bridge and connect to the River’s Edge Trail.
- Continue trail maintenance and asphalt preservation providing the best trail experience for all users.
- Implement strategies outlined in the Park and Recreation Master Plan for the River’s Edge Trail.
- Explore improvement, grants, art and amenities that further enhance the trail.

Trail Maintenance	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$108,629	\$117,706	\$117,706	\$117,706	\$106,889
Supplies	\$10,186	\$12,750	\$12,750	\$12,750	\$12,750
Purchased Services	\$2,082	\$7,150	\$7,150	\$5,000	\$7,150
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$12,872	\$13,737	\$13,737	\$13,737	\$16,194
Capital Outlay	\$4,000	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Trail Maintenance	\$137,769	\$151,343	\$151,343	\$149,193	\$142,983

Full Financial Summary can be found under the General Fund.
(See pages 80-87)

Park and Recreation Special Revenue Fund

The Park & Recreation Special Revenue Fund has the following divisions:

- **Park & Rec Admin**
Revenue and expenditures for special events are accounted for in this division.
- **Park Land Trust**
Donations and proceeds from sales of park land, developer payments in lieu of park land, and impact fees are used for park land acquisition, park development/improvements, park master planning, and capital projects. The City Commission has adopted a policy establishing the appropriate use of park land trust monies.
- **Park & Rec Grants**
Revenues and expenditures from alternative funding sources, such as grants, are accounted for in this division.
- **Tennis Court Maintenance**
Revenues and expenditures derived from funds provided by the Park Trust, Great Falls Public Schools District and the Great Falls Tennis Association. These funds are to be used to operate and maintain CMR Tennis Courts and Hurd Tennis Courts.

Park & Rec Admin	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$7,951	\$5,550	\$5,550	\$17,436	\$5,550
Purchased Services	\$20,349	\$0	\$40,750	\$40,750	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,194	\$1,229	\$1,229	\$1,229	\$1,303
Capital Outlay	\$146,293	\$37,300	\$460,074	\$285,970	\$0
Total Park & Rec Admin	\$175,787	\$44,079	\$507,603	\$345,385	\$6,853

Park Land Trust	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$5,000	\$5,000	\$0	\$5,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$427	\$440	\$440	\$440	\$466
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Park Land Trust	\$427	\$5,440	\$5,440	\$440	\$5,466

Park & Rec Grant	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$10,000	\$10,000	\$0	\$10,000
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Park & Rec Grant	\$0	\$10,000	\$10,000	\$0	\$10,000

Tennis Court Maintenance	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$6,000	\$71,649	\$0	\$6,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Tennis Court Maint.	\$0	\$6,000	\$71,649	\$0	\$6,000

Full Financial Summary can be found under the Park and Recreation Special Revenue Fund.
(See page 91-93)

Natural Resources

The Natural Resources Fund is administered by the Park and Recreation Department. The primary function of the Natural Resources Fund is to provide arboriculture, horticulture, and natural resource services on public property and right-of-ways within the City of Great Falls. This includes the Boulevard District, parks, golf courses, and other public property. Over 44,600 trees, landscaped areas containing thousands of shrubs and numerous annual and perennial flower gardens are presently maintained in City Parks and State Islands.

Major revenue sources are special assessments on individual properties within the Boulevard District, General Fund support, internal service charges, and sale of wood chips and compost.

Goals and Objectives

Major Accomplishments - In the Past Year

- Planted 110 trees in the Boulevard District.
- Continued to keep up on the trim request list.
- Updated leaf collection equipment.
- Operated without any budgetary increases to the department.
- Maintained services to the public throughout the COVID-19 restrictions.

Priority Goals & Objectives - For the Upcoming Year

- Continue to plant trees within the Boulevard District.
- Continue to work on removing the 445 frost damaged Green Ash trees.
- Find volunteer group to take care of flowers.
- Start a tree pruning cycle for Boulevard District and City park trees.
- Establish and implement a tree protection and replacement ordinance for the City.

Natural Resources	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$163,415	\$139,786	\$139,786	\$139,565	\$139,905
Supplies	\$15,672	\$25,300	\$25,300	\$25,300	\$25,300
Purchased Services	\$10,614	\$16,725	\$16,725	\$16,725	\$16,725
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$90,708	\$95,671	\$95,671	\$95,671	\$93,986
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natural Resources	\$280,409	\$277,482	\$277,482	\$277,261	\$275,916

Natural Resources - Blvd	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$286,738	\$328,580	\$328,580	\$328,580	\$334,826
Supplies	\$61,015	\$102,344	\$209,135	\$15,000	\$102,344
Purchased Services	\$9,564	\$46,942	\$46,942	\$46,942	\$46,942
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$58,769	\$59,619	\$59,619	\$59,619	\$82,320
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natural Res. - Blvd	\$416,086	\$537,485	\$644,276	\$450,141	\$566,432

Full Financial Summary can be found under the Natural Resources Fund
(See page 106-107)

Portage Meadows

The Portage Meadows Fund is administered by the Park and Recreation Department. The fund purpose is to maintain the turf, trees, irrigation system, and provide snow removal in the green belt park of Portage Meadows Addition. The City created a special improvement maintenance district and assesses the property owners for the maintenance costs. Assessments to property owners are based on projected expenditures.

Portage Meadows	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$4,720	\$16,081	\$16,081	\$9,000	\$16,222
Supplies	\$19	\$1,200	\$1,200	\$1,200	\$1,200
Purchased Services	\$11,219	\$16,766	\$16,766	\$16,766	\$16,766
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$30,071	\$31,220	\$31,220	\$31,220	\$32,885
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Portage Meadows	\$46,029	\$65,267	\$65,267	\$58,186	\$67,073

Full Financial Summary can be found under the Portage Meadow Fund.
(See page 108)

Park Maintenance District

The Park Maintenance District was approved by voters in May 2018. The first year of assessment was in FY 2019. There are a series of projects lined out for the first 3 years of the district to make improvements to Park & Recreation facilities and land. FY2022 is the 4th year of the district. The first round of assessment collection for year 3 assessments was available in December 2020.

Goals and Objectives

Major Accomplishments - In the Past Year

- Planned, implemented and completed numerous Park District projects.
- Added additional projects which were not previously allocated to the FY project list, by reallocating surplus funds from budgeted FY projects.
- Completed projects for Elks Riverside and Gibson Park trails and Gibson basketball courts, tree planting, minor improvements to Jaycee and Water Tower Pools, and backstops at two fields at Multi Sports.
- Started working on projects including: Oddfellows Restroom site work, Lions Restroom site work, irrigation upgrades at Jaycee, Roosevelt, and Valleyview Parks, Grande Vista trail, and sidewalks to play structures in several parks.
- Established projects for Year Four.

Priority Goals & Objectives - For the Upcoming Year

- Regularly meet with staff to determine and prioritize Park District projects. Work to find alternative funding sources when possible.
- A portion of the Park District Year Four Funds and forward will make the bond payments for the new Indoor Aquatics and Recreation Center providing an excellent new facility and innovative programs, classes and sports league for the community.
- Continue to move Park District projects forward while staying within the projected budgets and timelines allotted.
- Complete current Park District projects: Oddfellows Restroom site work and installation, Lions Restroom site work and installation, irrigation upgrades at Jaycee, Roosevelt, and Valleyview Parks, Grande Vista trail, picnic pavilions in parks, resurface sports courts, and sidewalks to play structures in several parks.
- Plan and implement Park District year four projects as funding allows.

Project	Budget
Carter Park Pavilion Roof	\$14,000
Surface for Outdoor Fitness Equipment in Gibson Park	\$165,000
Sports Courts (basketball and tennis/pickle ball)	\$200,000
Irrigation Upgrades	\$10,000
Warden Park, Disc Golf Tee Boxes	\$75,000
River's Edge Trail Match	\$50,000
Tree Replacement	\$35,000
Turf Maintenance (pesticide, herbicide, rodent control, etc.)	\$10,000
Total Projects Identified for Year Three	\$535,000

Park Maintenance District	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$90,697	\$270,072	\$270,072	\$200,000	\$247,289
Supplies	\$2,446	\$0	\$0	\$1,806	\$0
Purchased Services	\$410,036	\$1,225,337	\$1,932,460	\$410,000	\$1,225,337
Debt Service	\$0	\$0	\$0	\$0	\$725,443
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$4,591	\$4,591	\$4,591	\$6,936
Capital Outlay	\$508,040	\$0	\$0	\$0	\$27,791
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Park District	\$1,011,219	\$1,500,000	\$2,207,123	\$616,397	\$2,232,796

Full Financial Summary can be found under the Park Maintenance Fund
(See page 109)

Golf Courses

The Golf Courses Fund is administered by the Park and Recreation Department. This fund provides for the operation of two 18 hole golf courses, Anaconda Hills and Eagle Falls Golf Club. In February 2019, the City contracted with CourseCo to manage and operate the City's courses. The courses are open from March 15 through October 31. A full range of services are available including concessions, golf lessons, a junior golf program, numerous league events, tournaments, and a winter indoor golf program.

Goals and Objectives

Major Accomplishments - In the Past Year

- CourseCo provided a projected budget and business plan for operations of the golf courses.
- CourseCo installed new POS system and began implementing numerous policies and activities with the intent of increasing participation, improving relationships, and providing facilities and activities for the community as a whole. Feedback has been very positive.
- Continued communication with CourseCo management and the Park and Recreation Director and staff, and provided updates to City Management and City Commission.
- Opened renovated tap room at Eagle Falls that increased food and beverage revenues and enhanced the social opportunities related to golf activities and community events.
- Anaconda Hills recognized as Best Golf Course in Great Falls by the Radio Network of Montana for two years in a row.

Priority Goals & Objectives - For the Upcoming Year

- CourseCo to analyze data to determine future fees and financial operations, and report back to Park and Recreation and City Management.
- CourseCo to analyze data and surveys to determine which programs/promotions are successful and to establish new programs/promotions to increase participation and revenue.
- Continue to focus on improving quality and health of turf by eradicating weeds in fairways and green surrounds. Implemented new aerification program, greatly improving greens turf health as well as reducing aerification impacts to our guests.
- Course conditions are in good shape, but will continue to improve the courses to enhance the golfing experience.
- Continue partnership with Malmstrom Air Force Base to increase usage of the courses through advertising, special promotions, activities and developing a Monday league. Host community events at both courses to include the non-golfing community. Event Sponsorship of annual base picnic, as well as monthly advertising opportunities on numerous platforms on the base.

Golf Courses	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$178,885	\$129,096	\$129,096	\$0	\$0
Purchased Services	\$974,998	\$1,190,254	\$1,190,254	\$1,248,247	\$1,402,295
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$1,907)	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total West Bank TID	\$1,151,976	\$1,319,350	\$1,319,350	\$1,248,247	\$1,402,295

Full Financial Summary can be found under the Golf Courses Fund.
(See page 143)

Swimming Pools

The purpose of this division is to manage operation of four swimming pools: three outdoor pools and one indoor pool.

Goals and Objectives

Major Accomplishments - In the Past Year

- Kept ECWP opened despite the challenges of aging equipment.
- Staffed the three pools and swim lessons for programs during the summer.
- Pools received the highest revenue on record in the past five years.
- Ordered new pump for the green slide at ECWP.
- Offered Wibit Wednesday, Volleyball, and corn hole at the ECWP this season.

Priority Goals & Objectives - For the Upcoming Year

- Find a solution for the flow rider pad and pumps.
- Paint the guard hut and outside of concessions and do general repairs.
- Write grant to replace baby pool with a splash park.
- Clean concessions, fix floor, paint shelves, consolidate and make more efficient.
- Adjust swim lesson programming to make more efficient and offer more lifeguard classes.

Electric City Water Park	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$249,855	\$316,394	\$316,394	\$250,787	\$288,922
Supplies	\$79,219	\$86,505	\$86,505	\$79,000	\$86,505
Purchased Services	\$70,995	\$84,910	\$84,910	\$60,000	\$84,910
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$75,709	\$83,164	\$83,164	\$83,164	\$127,779
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Electric City Water	\$475,778	\$570,973	\$570,973	\$472,951	\$588,116

Natorium Pool	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	(\$22,473)	\$0	\$0	\$0	\$0
Supplies	\$63	\$0	\$0	\$0	\$0
Purchased Services	\$8,296	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$2,975	\$2,975	\$2,975	\$3,392
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natatorium Pool	(\$14,114)	\$2,975	\$2,975	\$2,975	\$3,392

Neighborhood Pools	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$31,781	\$44,734	\$44,734	\$44,734	\$34,643
Supplies	\$11,169	\$8,900	\$8,900	\$8,900	\$8,900
Purchased Services	\$11,328	\$12,700	\$12,700	\$12,700	\$12,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$13)	\$0	\$0	\$0	\$0
Internal Service	\$9,169	\$9,986	\$9,986	\$9,986	\$15,792
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Neighborhood Pools	\$63,434	\$76,320	\$76,320	\$76,320	\$72,035

Mustang Pool	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$47,107	\$87,616	\$87,616	\$25,000	\$76,289
Supplies	\$913	\$20,300	\$20,300	\$0	\$20,300
Purchased Services	\$6,435	\$2,550	\$2,550	\$2,550	\$2,550
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$10)	\$0	\$0	\$0	\$0
Internal Service	\$56,346	\$2,947	\$2,947	\$2,947	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mustang Pool	\$110,791	\$113,413	\$113,413	\$30,497	\$99,139

Full Financial Summary can be found under the Swimming Pools Fund.
(See page 155-157)

Ice Breaker Road Race

This budget includes all operational expenses involved with the Ice Breaker Road Race held yearly in April. The Ice Breaker Road Race is one of the top 100 road races in the nation. In Fiscal Year 2017, this division was separated from the Recreation Fund and a separate fund was created.

Ice Breaker Road Race	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$541	\$1,560	\$1,560	\$24	\$1,560
Purchased Services	\$9,837	\$35,810	\$35,810	\$2,743	\$35,650
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$25,454	\$32,800	\$32,800	\$0	\$32,800
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$683	\$704	\$704	\$704	\$746
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Ice Breaker Road	\$36,515	\$70,874	\$70,874	\$3,471	\$70,756

Full Financial Summary can be found under the Ice Breaker Run Fund.
(See page 163)

Recreation

The Recreation Fund is administered by the Park and Recreation Department and is responsible for coordinating recreation programs across the City and operating the community recreation center.

Recreation Programs

Recreation programs include tennis lessons, Park Pals Program, summer special events, Easter Egg Hunt, Pet and Doll Parade, adult volleyball, adult basketball, and youth basketball tournaments.

Goals and Objectives

Major Accomplishments - In the Past Year

- Maintained fitness memberships and took extra precautions due to Covid-19.
- Offered City League basketball and volleyball at the Rec Center despite challenges to use the GFPS gymnasiums due to Covid-19.
- Held summer camps at 100% capacity, despite Covid-19. No cases resulted.
- Increased facility rentals throughout the year and hosted Homeschool athletic events.
- Added True Brew as a permanent Kitchen tenant and regained Weight Watchers.

Priority Goals & Objectives - For the Upcoming Year

- Maintain the current fitness center clientele and equipment for the year.
- Roof replacement.
- Restart the Electric City Winter Classic basketball tournament after it was cancelled due to Covid-19.
- Start to develop a program plan for the new Recreation facility.
- Assess current programs to make them more cost effective.

Recreation Programs	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$4,730	\$19,135	\$19,135	\$8,566	\$9,310
Supplies	\$558	\$1,000	\$1,000	\$500	\$1,000
Purchased Services	\$25,960	\$28,125	\$28,125	\$5,000	\$28,125
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,483	\$4,669	\$4,669	\$4,669	\$5,104
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Recreation Programs	\$35,731	\$52,929	\$52,929	\$18,735	\$43,539

Full Financial Summary can be found under the Recreation Fund.
(See page 160-161)

Community Center

This division oversees the operation of the facility itself and programming of the Community Recreation Center and youth recreation programs.

Community Center	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$256,597	\$268,770	\$268,770	\$268,770	\$260,294
Supplies	\$29,027	\$22,800	\$22,800	\$22,800	\$22,800
Purchased Services	\$86,688	\$99,310	\$99,310	\$99,310	\$99,310
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$40	\$0	\$0	\$0	\$0
Internal Service	\$71,466	\$76,197	\$76,197	\$76,197	\$100,080
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Community Center	\$443,818	\$467,077	\$467,077	\$467,077	\$482,484

Full Financial Summary can be found under the Recreation Fund.
(See page 160-161)

Multi-Sports Complex

The City of Great Falls resumed management of the Multi-Sports Complex in 2008; this budget includes all revenues and expenses for operation of the complex.

Multisports	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$23,564	\$62,165	\$62,165	\$24,832	\$62,317
Supplies	\$13,398	\$36,600	\$36,600	\$8,000	\$36,600
Purchased Services	\$21,695	\$36,955	\$36,955	\$21,695	\$36,955
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$22,776	\$24,723	\$24,723	\$24,723	\$35,858
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Multisports	\$81,433	\$160,443	\$160,443	\$79,250	\$171,730

Full Financial Summary can be found under the Multi-Sports Fund.
(See page 162)

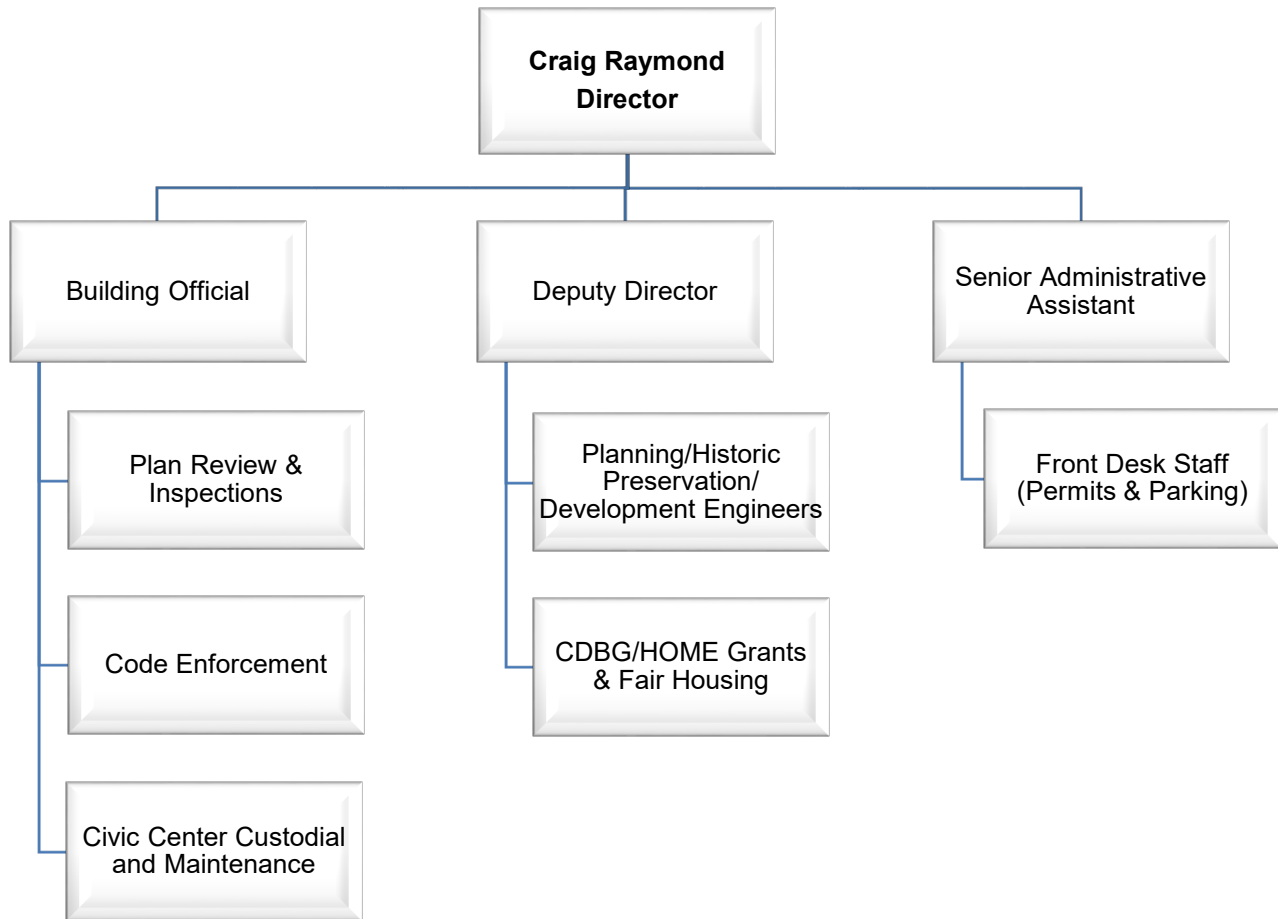


Planning & Community Development Department

MISSION STATEMENT

Our mission is to make the community an even better place to live by: Providing the best available information and professional analyses; taking a proactive approach to planning issues; and articulating and promoting the vision of Great Falls through education and enforcement of the standards set by the Community.

Organizational Structure



Authorized Personnel (FTEs)

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
<i>Building Permits Fund</i>	11.30	11.30	11.30
<i>Licenses Fund (Closed FY19)</i>	-	-	-
<i>Federal Block Grant Fund</i>	2.50	2.50	2.50
<i>Federal HOME Grant Fund</i>	0.30	0.30	0.30
<i>Parking Fund</i>	0.60	0.60	0.60
<i>Civic Center Facilities Admin Fund</i>	4.20	4.20	4.20
<i>Planning Fund & Historic Preservation</i>	8.60	10.60	10.60
Planning Department Total	28.50	27.50	29.50

Planning Operations

Planning Operations provide service associated with land development, subdivision review, transportation planning, rezoning, annexations, historic preservation, and long range planning as well as management and administrative services for the various functions of the Planning and Community Development Department.

Goals and Objectives

Major Accomplishments - In the Past Year

- Worked in collaboration with downtown interest groups to develop a Downtown TIF Building Program. This program provides up to \$500,000 annually to support upgrades to building facades, life safety/ADA improvements, and security enhancements for downtown properties.
- Amended the Downtown Urban Renewal Plan to provide policy support for the Civic Center Façade and Roof Replacement Project.
- Worked with the Business Improvement District and Downtown Development Partnership to develop and gain City Commission adoption of a community Wayfinding Sign Plan.
- Processed TIF Applications and Tax Abatement requests to support the following development projects: 1) Airport Industrial project, 2) Mountain Wave Distillery, 3) Newberry Theater, 4) Milwaukee Station Apartments, 5) Mighty Mo Apartments.
- Continued improvements to the Development Review Process including the incorporation of a new Development Engineer.

Priority Goals & Objectives - For the Upcoming Year

- Continue improvements to the Development Review Process including the adoption of new engineering fees and hiring of a second Development Engineer position.
- Completion of the ongoing minor update to the 2013 Growth Policy.
- Completion of the ongoing North Great Falls Transportation Study.
- Successful implementation of the community’s Wayfinding Sign Plan.
- Successful implementation of year one of the TIF Building Program.

Planning Operations	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$641,681	\$692,657	\$692,657	\$694,657	\$719,328
Supplies	\$3,668	\$4,600	\$4,600	\$3,000	\$4,600
Purchased Services	\$183,541	\$178,759	\$178,759	\$178,759	\$176,259
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$74,603	\$95,500	\$95,500	\$95,500	\$95,500
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$97,377	\$102,398	\$102,398	\$102,398	\$129,051
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Planning Operations	\$1,000,870	\$1,073,914	\$1,073,914	\$1,074,314	\$1,124,738

Full Financial Summary can be found under the Planning & Community Dev Fund.
(See page 98-99)

Historic Preservation

Historic Preservation staff provides services related to protecting and developing historic preservation projects and assisting in stimulating private and public investment in historic preservation.

Goals and Objectives

Major Accomplishments - In the Past Year

- Worked successfully with a preservation group in Monarch as well as the City-County Historic Preservation Advisory Commission (HPAC) and State Historic Preservation Office to designate the Monarch Depot to the National Register of Historic Places.
- Recognized the local historic preservation contributions of Arlyne Reichert (Lifetime Achievement Award for preservation of the 10th Street Bridge), Mike and Barb Winters (Craftsmanship Award for stained glass work), and the CM Russell Museum (restoration of the Charlie Russell Home and Studio) through the Commission's first-ever annual Historic Preservation video series.
- Hired the City's second full-time Historic Preservation Officer, Samantha Long, who will provide staff support for the City-County Certified Local Government Historic Preservation Program.
- Successfully executed the 13th Annual Christmas Ornament sales program by honoring the Historic 10th Street Bridge as the 2020 ornament selection.
- Worked with HPAC and completed the annual cleaning of the historic Vinegar Jones Cabin in Gibson Park.

Priority Goals & Objectives - For the Upcoming Year

- Conduct weekly educational workshops during May, 2022 (National Historic Preservation Month) to provide owners of historic homes with technical assistance to maintain their historic properties.
- Update the City's Historic Preservation web page to provide a much higher level of content to update the community on city and county preservation efforts.
- Successfully obtain funding to provide a structural integrity assessment for the Boston and Montana Barn located at the City's Anaconda Hills Golf Course.
- Continue and enhance the Program's successful endeavors such as the annual Historic Preservation Awards, Christmas Ornament sale, and "Throwback Thursday" posts to celebrate historic preservation in Great Falls.
- Create the first-ever historic tour brochure for County historic resources.

Historic Preservation	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$65,720	\$67,705	\$67,705	\$23,382	\$72,263
Supplies	\$55	\$600	\$600	\$140	\$600
Purchased Services	\$1,911	\$8,250	\$8,250	\$1,500	\$8,250
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,957	\$5,418	\$5,418	\$5,418	\$5,876
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Historic Preservation	\$72,643	\$81,973	\$81,973	\$30,440	\$86,989

Full Financial Summary can be found under Planning & Community Dev Fund.
(See page 98-99)

Federal Block Grant

Great Falls, as an entitlement City, annually receives Community Development Block Grant (CDBG) funds from the U.S. Department of Housing & Urban Development (HUD) to assist in the development of viable urban communities by providing; affordable housing, suitable living environments, and expanding economic opportunities for people with low and moderate incomes. The table below outlines how CDBG funds are allocated for various programs based on the priorities set by City Commission.

Goals and Objectives

Major Accomplishments - In the Past Year

- Developed and gained City Commission adoption of the Program’s 5-year planning document known as the Consolidated Plan (fiscal years 2020-2024).
- Awarded special CDBG COVID funding grants to two local agencies – Alluvion Health (mobile vaccination services) and YWCA (COVID counseling services).
- Awarded CDBG funds to support the following projects: Public Housing Authority elevator replacement, Public Housing Authority roof replacement, ADA sidewalk improvements surrounding Longfellow School project, Alliance for Youth Counseling Program, and Fire Department ambulance purchase for Station #1.
- Awarded Home Investment Partnerships Program (HOME) funds that supported two NeighborWorks Great Falls High School House projects.
- Successfully completed two required annual documents that were necessary to maintain Program status: 1) the 2021-2022 Annual Action Plan, and 2) the Consolidated Annual Performance and Evaluation Report.

Priority Goals & Objectives - For the Upcoming Year

- Allocate HOME Program funds to assist NeighborWorks with its project to renovate the Baatz building located at 400 2nd Ave South for a supportive housing project.
- Amend the Program’s current Annual Action Plan to allow the community to receive over \$1 million in HOME Program funds (HOME-ARP funds) to support affordable housing initiatives to reduce homelessness in Great Falls.

- Return the Program to an annual grant cycle process to evaluate requests from agencies to receive CDBG funds. The current process is that grant requests for funds are accepted at any time.
- Continue partnering with local agencies to allocate remaining CDBG - COVID funds to respond to local impacts associated with the pandemic.
- More aggressively market the Program to increase the number of grants and revolving loans awarded to reduce fund balances.

Block Grant Admin	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$53,864	\$88,603	\$88,603	\$88,603	\$92,921
Supplies	\$1,753	\$4,200	\$4,200	\$4,200	\$4,200
Purchased Services	\$7,305	\$10,750	\$10,750	\$10,750	\$10,750
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$34,141	\$36,574	\$36,574	\$36,574	\$39,995
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Block Grant Admin	\$97,063	\$140,127	\$140,127	\$140,127	\$147,866

Block Grant Projects	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$67,986	\$106,181	\$106,181	\$87,429	\$90,448
Supplies	\$72,872	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$50,000	\$75,303	\$10,000	\$50,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$49,000	\$321,667	\$557,392	\$100,000	\$807,630
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$941,385	\$190,176	\$211,482	\$0	\$190,176
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Block Grant Projects	\$1,131,243	\$668,024	\$950,358	\$197,429	\$1,138,254

Full Financial Summary can be found under the Federal Block Grant Fund.
(See page 120-121)

Federal HOME Grant

The grant is designed to expand the supply of decent, safe, sanitary and affordable housing with primary attention to the purchase of homes, new construction of homes, and the provision of rental housing for people with very low or low incomes.

The City accepts affordable housing projects that are compatible with the City’s goals to eliminate community-housing needs. Grantees must provide a 25% match of all grants.

HOME Grant Admin	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$8,826	\$23,173	\$23,173	\$23,173	\$24,339
Supplies	\$0	\$400	\$400	\$0	\$400
Purchased Services	\$0	\$250	\$250	\$0	\$250
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,242	\$1,221	\$1,221	\$1,221	\$1,350
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Home Grant Admin	\$10,068	\$25,044	\$25,044	\$24,394	\$26,339

HOME Grant Projects	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$255,382	\$255,382	\$58,774	\$257,155
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total HOME Grant Projects	\$0	\$255,382	\$255,382	\$58,774	\$257,155

Full Financial Summary can be found under the Federal HOME Grant Fund.
(See page 122-123)

Building Permits

The building permits division provides staff and resources necessary to provide for the health, safety and welfare of our community by ensuring buildings are constructed, remodeled or repaired in compliance with codes adopted by the City of Great Falls and the State of Montana.

The expenditures of this fund are fully supported by the following service fees:

- Building Permit Fees,
- Plumbing and Electrical Permit Fees, and
- Gas, Mechanical and Sign Permit Fees.

The Permits Fund is mandated by State Law to be used only for Building Department related activities and allows the Department to hold a reserve fund, for the lean years, which cannot exceed operational costs of the division for a 12-month period.

Goals and Objectives

Major Accomplishments - In the Past Year

- In 2020/2021 fiscal year, 2555 permits were issued and 6985 inspections were completed. There were 574 Public Works and 42 Fire Safety permits issued.
- Generated over \$71.7 million in building and \$7.8 million valuation in mechanical, plumbing, electrical, and sign permits. Commercial additions, repairs, multi-family, tower and roofing valuations accounted for \$31.1 million.
- Permitted 13 new commercial projects valued at \$32.8 million. Residential home building consisted of 30 single family homes with a valuation of \$5.6 million. Repairs, garages, additions and duplexes accounted for an additional \$2 million.
- Adopted the 2018 International Energy Code as mandated by the State of Montana.
- Design & Development team updated all applications, checklists, and handouts into a uniformed format for easier public use.

Priority Goals & Objectives - For the Upcoming Year

- Finalize the full implementation of our Energov software.
- Implement the CSS Portal through Energov which will better serve the contractors, architects, engineers and general public.
- Digitize property files, residential and commercial plans for easier access for staff and public use.
- Continue positive outreach to architects, engineers, developers and the general public as new procedures are implemented.
- Continue Code Enforcement Procedure and abatement of public nuisances.

Building Permits	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$934,186	\$1,012,018	\$1,012,018	\$996,514	\$1,015,476
Supplies	\$42,959	\$20,000	\$20,000	\$20,000	\$20,000
Purchased Services	\$393,817	\$127,557	\$127,557	\$127,557	\$127,557
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$189	\$0	\$0	\$0	\$0
Internal Service	\$144,312	\$202,303	\$202,303	\$202,303	\$212,528
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Building Permits	\$1,515,463	\$1,361,878	\$1,361,878	\$1,346,374	\$1,375,561

Full Financial Summary can be found under the Permits Fund.
(See page 105)

Hazard Removal

The Hazard Removal Fund is used to fund the removal of dangerous buildings and the cleanup of problem properties when the property owner is financially unable or unwilling to correct the problem.

Hazard Removal	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$1,883	\$0	\$0	\$1,261	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Hazard Removal	\$1,883	\$0	\$0	\$1,261	\$0

Full Financial Summary can be found under the Hazard Removal Fund.
(See page 140)

Parking

The Parking Fund is administered by the Planning and Community Development Department. This fund is responsible for administering a management contract with a private management firm, Standard Parking Plus (SP Plus), for the day-to-day operation of parking facilities and parking enforcement. A five-member Parking Advisory Commission advises the City Commission and acts as a first-line sounding board for citizen and business concerns.

Currently, the City provides 1,143 off-street parking spaces and approximately 1,050 on-street metered parking spaces. Off-street parking is provided primarily for employees of the downtown area so that spaces located on the street are available for the shoppers and patrons of downtown businesses.

Goals and Objectives

Major Accomplishments - In the Past Year

- Completed purchase of and installed new pay station equipment along Central Avenue. This project represented the first new equipment and technology implementation of its type and required substantial amount of staff training, process changes and public education.
- Purchased and implemented new License Plate Recognition (LPR) equipment and software to increase enforcement efficiency and effectiveness.
- Purchased, configured and implemented new back-office enforcement, permit and citation management software.
- Initiated new parking signage replacement project. The new signs are consistent with the new wayfinding style and theme.
- Completed an Enforcement and Parking Management Services RFP and prepared a new 3-year contract with SP+.

Priority Goals & Objectives - For the Upcoming Year

- Increase citation collection rate. Currently there is disconnect between the City and State of Montana with obtaining critical information required for citation prosecution and collection.
- Monitor fund balance and assess possible budget/operations changes as may be necessary.
- If fund balance allows, resume long-time maintenance and improvement projects such as surveillance camera installation and preparation of heavy maintenance engineering/construction plans and bidding documents.
- Monitor new equipment, technology and procedures to assess fitness for future expansion.

Parking	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$53,825	\$58,708	\$58,708	\$58,708	\$63,077
Supplies	\$1,870	\$3,000	\$3,000	\$3,000	\$3,000
Purchased Services	\$473,124	\$538,064	\$538,064	\$473,124	\$538,064
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$1,752)	\$0	\$0	\$0	\$0
Internal Service	\$54,716	\$60,028	\$60,028	\$60,028	\$65,237
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Parking	\$581,783	\$659,800	\$659,800	\$594,860	\$669,378

Full Financial Summary can be found under the Parking Fund.
(See page 159)

Civic Center Facility Services

The Facility Services operation of the Planning and Community Development Department is responsible for custodial services, utilities and maintenance of the Civic Center Building and adjacent parking areas.

Goals and Objectives

Major Accomplishments - In the Past Year

- Worked with the City Manager’s Office and the Finance Department in executing TIF and bonding projects to finance the Civic Center Façade Renovation Project.
- Renovated multiple Civic Center restrooms.
- Completed floor stripping and waxing. We estimated that it had likely not been done for over 20 years. The accumulation of wax build up over the years required extensive manual labor to be removed.
- Completed Finance Department interior remodel.
- Maintained a high level of service in keeping the Civic Center in top condition.

Priority Goals & Objectives - For the Upcoming Year

- Continue oversight/management off the Façade Renovation Project.
- Hire new Head Custodian following the retirement of current Head.
- Solicit and execute new landscape maintenance contract.
- Plan and execute Human Resources/Clerk’s Office interior remodel project.
- Maintain a high level of service in keeping the Civic Center in top condition.

Civic Center Facility Services	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$306,593	\$353,721	\$353,721	\$331,258	\$356,674
Supplies	\$24,617	\$26,250	\$26,250	\$26,250	\$26,250
Purchased Services	\$242,804	\$236,900	\$236,900	\$236,900	\$236,900
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$18,547	\$21,769	\$21,769	\$21,769	\$25,337
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Civic Center Facility	\$592,561	\$638,640	\$638,640	\$616,177	\$645,161

Full Financial Summary can be found under the Civic Center Facility Services Fund.
 (See page 182)

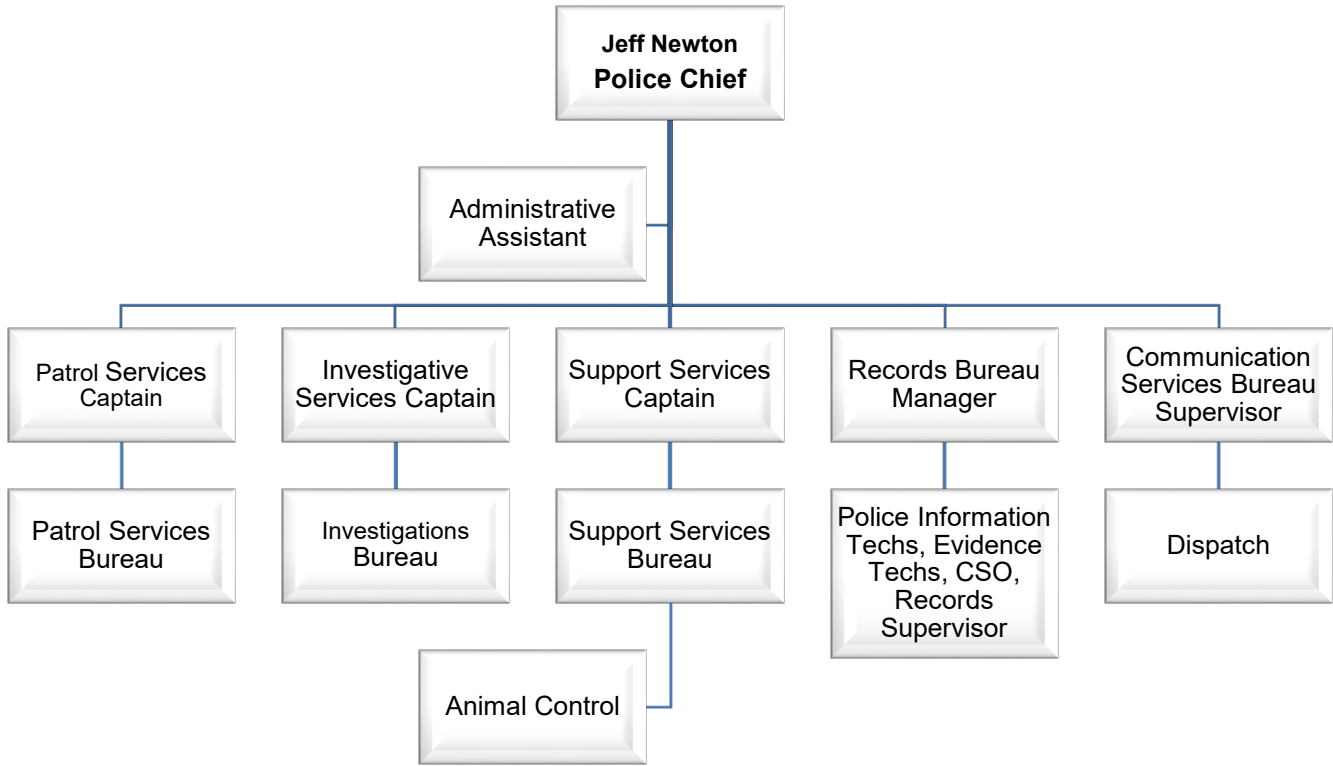


Police Department

MISSION STATEMENT

We are the COMMUNITY and they are us. Show COMPASSION for those we serve. Have the COURAGE to do what is necessary and right.
COMMUNITY, COMPASSION, COURAGE.

Organizational Structure



Authorized Personnel (FTEs)

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
<i>Admin</i>	2.75	1.75	1.75
<i>Patrol Services</i>	65.00	61.00	61.00
<i>Detectives</i>	19.00	23.00	23.00
<i>Support Services</i>	12.00	12.67	12.67
<i>Records Bureau</i>	10.00	10.00	10.00
<i>HIDTA Task Force</i>	1.00	1.00	1.00
<i>Dispatch Services</i>	23.25	23.58	23.58
Police Department Total	133.00	133.00	133.00

Police Admin

The administrative service is used to account for all the internal service charges the Police Department pays and the administrative charges for all divisions.

Police Admin	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$196,719	\$205,552	\$205,552	\$249,731	\$213,455
Supplies	\$166,598	\$203,608	\$203,608	\$175,000	\$203,608
Purchased Services	\$90,219	\$103,722	\$103,722	\$75,000	\$103,722
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$475	\$0	\$0	\$0	\$0
Internal Service	\$1,924,411	\$2,059,497	\$2,059,497	\$2,059,497	\$2,129,405
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Police Admin	\$2,378,422	\$2,572,379	\$2,572,379	\$2,559,228	\$2,650,190

Full Financial Summary can be found under the General Fund.
(See pages 80-87)

Patrol Services Bureau

The Patrol Services Bureau consists mainly of the department's day to day patrol function that is often referred to as the backbone of police departments. Patrol is authorized 61 officers, that respond to initial calls for service on 24 hours per day, 365 days per year basis. Patrol officers are the front line for the response to community services and traffic enforcement. Some patrol officers are also members of the HRU (High Risk Unit) team and can be called away from patrol if a high risk situation arises.

Goals and Objectives

Major Accomplishments - In the Past Year

- Submitted COPS hiring grant application to add additional officers to the Directed Enforcement Team in the Patrol Bureau. We anticipate the award during fall of 2021.
- Obtained COVID Law Enforcement Grant funding for cell phones and the Field Ops application.
- Submitted the COPS office grant application in order to participate in the Alluvion Crisis Intervention Program Collaborative.
- Continued implementation of twice monthly training curriculum to patrol officers and supervisors regarding use of force and other relevant local and national trends.
- Upgraded the Patrol Office with additional monitors through community collaborations and donations.

Priority Goals & Objectives - For the Upcoming Year

- Seek outside funding sources for cell phones and records management applications in patrol in order to maintain current levels of service to include extending current grant funding stream.
- Seek funding through Project Safe Neighborhoods to finance a designated crime analyst.
- Upgrade the Patrol Briefing room with nine work stations for officers to complete reports.
- Cut idling time of patrol vehicles by 20% to generate \$40,000.00 in fuel savings.
- Obtain grant funding to collaborate with the Alluvion Crisis Intervention Program in order to assist officers with addressing mental health concerns in our community.

Patrol	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$6,633,455	\$7,051,623	\$7,051,623	\$6,711,219	\$6,853,958
Supplies	\$44,922	\$43,377	\$43,377	\$49,000	\$43,377
Purchased Services	\$18,654	\$11,895	\$11,895	\$16,000	\$11,895
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Patrol	\$6,697,031	\$7,106,895	\$7,106,895	\$6,776,219	\$6,909,230

Full Financial Summary can be found under the General Fund.
(See pages 80-87)

Investigative Services Bureau

The Investigative Services Bureau currently hosts 23 personnel within its ranks. The Bureau is available for call-out 24 hours a day, 365 days a year, and provides specialized services and expertise not found within the Patrol Bureau. It consists of several units; general case investigations, special victims unit, sex/violent offender registration and tracking, school resource detectives and a drug taskforce.

Goals and Objectives

Major Accomplishments - In the Past Year

- Coordinated with Public Works to rotate unreliable vehicles out of the ISB fleet. This has significantly reduced maintenance costs.
- The Special Victims Unit and School Resource Officers completed required training that was not available due to the COVID Pandemic.
- HIDTA added additional DEA, FBI and ICE agents to the task force. During FY2021 seizures of methamphetamine exceeded the FY2020 total amount by 10 pounds.

- ISB seized over \$300,000 worth of property, proceeds and other items initiated through illegal narcotic sales.
- Obtained a new Crime Scene Bus, which allows for providing professional investigative services at crime scenes. The costs were covered by Federal and State funds. The vehicle houses all the essential equipment needed to complete crime scene processing and provides direct access to the RMS Evidence System for improved efficiency.

Priority Goals & Objectives - For the Upcoming Year

- Complete the DEA Task Force Officer process which includes the required paperwork and training by the end of the first quarter of 2022 (Pandemic dependent).
- Continue to establish new HIDTA Task Force relationships, including the addition of new task force members. This includes exploring alternate sources of funding for required equipment updates and training.
- Formalize the new investigator training program, which will provide identified training needs for new personnel. This will ensure that the investigator has the basic training needed to conduct investigations on minor to complex cases.
- Complete review of ISB current equipment/technology items to ensure that investigators have useable equipment and up to date technology to complete their investigations in the current and evolving environment.
- Continue to work with our Federal partners to ensure proper prosecutions while improving the safety of the community as a whole.

Investigation Services	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$2,757,561	\$2,824,866	\$2,824,866	\$3,123,190	\$3,203,032
Supplies	\$36,652	\$24,504	\$24,504	\$24,504	\$24,504
Purchased Services	\$8,491	\$14,860	\$14,860	\$14,860	\$14,860
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Investigation	\$2,802,704	\$2,864,230	\$2,864,230	\$3,162,554	\$3,242,396

Full Financial Summary can be found under the General Fund.
(See pages 80-87)

Support Services Bureau

The Support Services Bureau includes community oriented policing functions, subdivided into interrelated units: Special Projects, officer hiring and promotions, GFHA Officer, warrants officer, training office, grant writing, animal control officers, process server, volunteers, and building maintenance. Additionally, many of the functions performed by this Bureau are directed toward community and youth education, interoffice education, alcohol compliance checks and education, background checks, college internships, abandoned vehicle processing, court services, equipment & fleet management, and building monitoring. The Support Services Bureau also maintains the Police Department policy and procedure manuals.

Goals and Objectives

Major Accomplishments – In the Past Year

- Replaced the UPS batteries in the department to ensure the batteries are at peak capacity to prevent electronic interruptions throughout the department.
- Rebuilt the air handler system for the department. Air handler was mechanically failing and the major rebuild will keep the system operational for the foreseeable future.
- Streamlined Use of Force reporting process from paper form to electronic format in the records management system. This allows for more clear and concise UoF reports.
- Changed the Use of Force review process where the final review is conducted by the SSB Captain. This change created consistency in review, and provides a direct link to Training Lt for potential training needs.
- Moved sworn officer hiring process from consortium to an in-house process. This new process allows for more flexibility in testing for immediate department vacancy needs.

Priority Goals & Objectives – For the Upcoming Year

- Continue development of Use of Force program by adding de-escalation and implicit bias training blocks to the program.
- Upgrade of video recording system in GFPD interview rooms. This will be accomplished pending an award through the Justice Assistance Grant program.
- Continue streamlining dispatch hiring process by collaborating with Human Resources and implementing the PoliceApp digital hiring format.
- Upgrade the existing locker rooms. Remodel to old firearms simulator room and existing men's locker room, providing additional space for both male and female officers.
- Development of a more robust "quartermaster" section by working with our current uniform vendor to create a tabbed purchase area for GFPD on their website. Update department policy to reflect current uniform directives.

Investigation Services	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$2,757,561	\$2,824,866	\$2,824,866	\$3,123,190	\$3,203,032
Supplies	\$36,652	\$24,504	\$24,504	\$24,504	\$24,504
Purchased Services	\$8,491	\$14,860	\$14,860	\$14,860	\$14,860
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Investigation	\$2,802,704	\$2,864,230	\$2,864,230	\$3,162,554	\$3,242,396

Full Financial Summary can be found under the General Fund.
(See pages 80-87)

Records Bureau

The Records Bureau processes reports, assists with walk-in traffic, provides records checks for all people providing services to children or the elderly, and provides numerous support functions to the other divisions of the Police Department. It also includes the property and evidence room.

Goals and Objectives

Major Accomplishments – In the Past Year

- Updated and completed required department policy regarding records and evidence.
- Purged approximately 500 boxes of old CAD cards which contributed to increasing usable space in the building.
- Identified long-term records retention and records conversion needs and developed a plan for both short and long term goals.
- New crime scene van became operational. The implementation was a collaboration between the GFPD and Public Works involving many hours to complete.
- Began the conversion process of transitioning microfilm to a digital format. Thus far, years 2002 through 2007 case files have been converted to a digital format.

Priority Goals & Objectives – For the Upcoming Year

- Complete cross-training of records and evidence staff which includes new employees. The cross training will involve processes and other technological requirements.
- Scan all 2008 and 2009 paper case files into a digital format, utilizing records staff and department volunteers.
- Complete CJIN training for all evidence staff to disseminate additional workload between the employees.
- Provide additional training to new Patrol Sergeants regarding Zuercher records management system, to include incumbent Sergeants during the year.

- Create a user group comprising of multiple bureau representatives to collectively strategize and implement improvements in department RMS processes, communication and workflow.

Records Bureau	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$635,918	\$689,663	\$689,663	\$658,276	\$635,796
Supplies	\$24,281	\$22,645	\$22,645	\$22,645	\$22,645
Purchased Services	\$2,233	\$2,100	\$2,100	\$2,100	\$2,100
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Records Bureau	\$662,433	\$714,408	\$714,408	\$683,021	\$660,541

Full Financial Summary can be found under the General Fund
(See pages 80-87)

Communications Services Bureau – 911 Dispatch Center

The City/County 911 Communications Center is located in a refurbished city owned building near the airport and is still managed by the Police Department. The Center receives calls for services from Cascade County, its three incorporated cities and the four bordering counties. The center provides 24 hour emergency communication.

Goals and Objectives

Major Accomplishments - In the Past Year

- Received the State 9-1-1 Grant Program award letter, awarding us with \$160,456 that will help us convert our GIS data to the NENA standard over the next 24 months.
- The State began repairing and upgrading their radio repeater sites which included those in Cascade County that supported the Statewide Public Safety Radio System Expansion.
- Instituted precautions within the Emergency Communications Center & Emergency Operations Center to prevent the spread of COVID with the help of GFFD & GFFR.
- Collaborated with the State of Montana, GFFD, GFFR, ECC and Motorola to upgrade our radio communications to the 800 MHz platform.
- Participated in the April 11-17, 2021 National Public Safety Telecommunicator Week.

Priority Goals & Objectives - For the Upcoming Year

- Evaluate the effectiveness of our employee retention with our move to a new schedule beginning in October 2021, to include changing the hiring process involving PoliceApp.
- Evaluate the GIS software “VEP” to see if it is the best solution moving forward for the City and County GIS departments.

- Evaluate the security needs of the Emergency Communications Center.
- Explore how we will provide redundant services at our alternate location.
- Explore the option of moving to the Lumen ESInet once their new service is in place.

911 Dispatch Center	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$1,651,822	\$1,869,144	\$1,869,144	\$1,650,000	\$1,863,279
Supplies	\$166,509	\$9,623	\$9,623	\$31,796	\$9,623
Purchased Services	\$238,833	\$194,582	\$355,038	\$313,243	\$194,582
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$158,787	\$176,291	\$176,291	\$176,291	\$198,979
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total 911 Dispatch Center	\$2,215,951	\$2,249,640	\$2,410,096	\$2,171,330	\$2,266,463

Full Financial Summary can be found under 911 Dispatch Center.
(See page 158)

911 Special Revenue

This fund is used to account for the shares of telephone charges received to support 911 emergency telephone services.

911 Special Revenue	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$175,899	\$0	\$0	\$146,701	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$356,674	\$346,674	\$346,674	\$346,674	\$346,674
Total 911 Special Revenue	\$532,573	\$346,674	\$346,674	\$493,375	\$346,674

Full Financial Summary can be found under the 911 Special Revenue Fund.
(See page 115)

Police Special Revenue

This fund is used to account for drug forfeitures, court judgments, crime prevention educational, and other contributions or donations to the Police Department.

Police Special Revenue	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$35,238	\$900	\$25,045	\$25,045	\$0
Purchased Services	\$43,585	\$0	\$17,969	\$17,969	\$900
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Police Special	\$78,823	\$900	\$43,014	\$43,014	\$900

Full Financial Summary can be found under Police Special Revenue Fund.
(See page 116)

HIDTA Special Revenue

High Intensity Drug Trafficking Area Tasks force is funded through a grant by the Office of National Drug Control Policy (ONDCP) and its main mission is to disrupt and dismantle local, multi-state and international drug trafficking organizations (DTO's).

HIDTA Assets	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$19,276	\$0	\$0	\$0	\$0
Supplies	\$505	\$0	\$0	\$6,431	\$0
Purchased Services	\$42,223	\$0	\$0	\$587	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total HIDTA Assets	\$62,004	\$0	\$0	\$7,018	\$0

HIDTA Grant	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$122,264	\$70,354	\$70,354	\$77,768	\$69,998
Supplies	\$7,623	\$0	\$0	\$4,604	\$0
Purchased Services	\$128,192	\$0	\$130,000	\$102,990	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total HIDTA Grant	\$258,079	\$70,354	\$200,354	\$185,362	\$69,998

Full Financial Summary can be found under HITDA Special Revenue Fund.
 (See page 117-118)

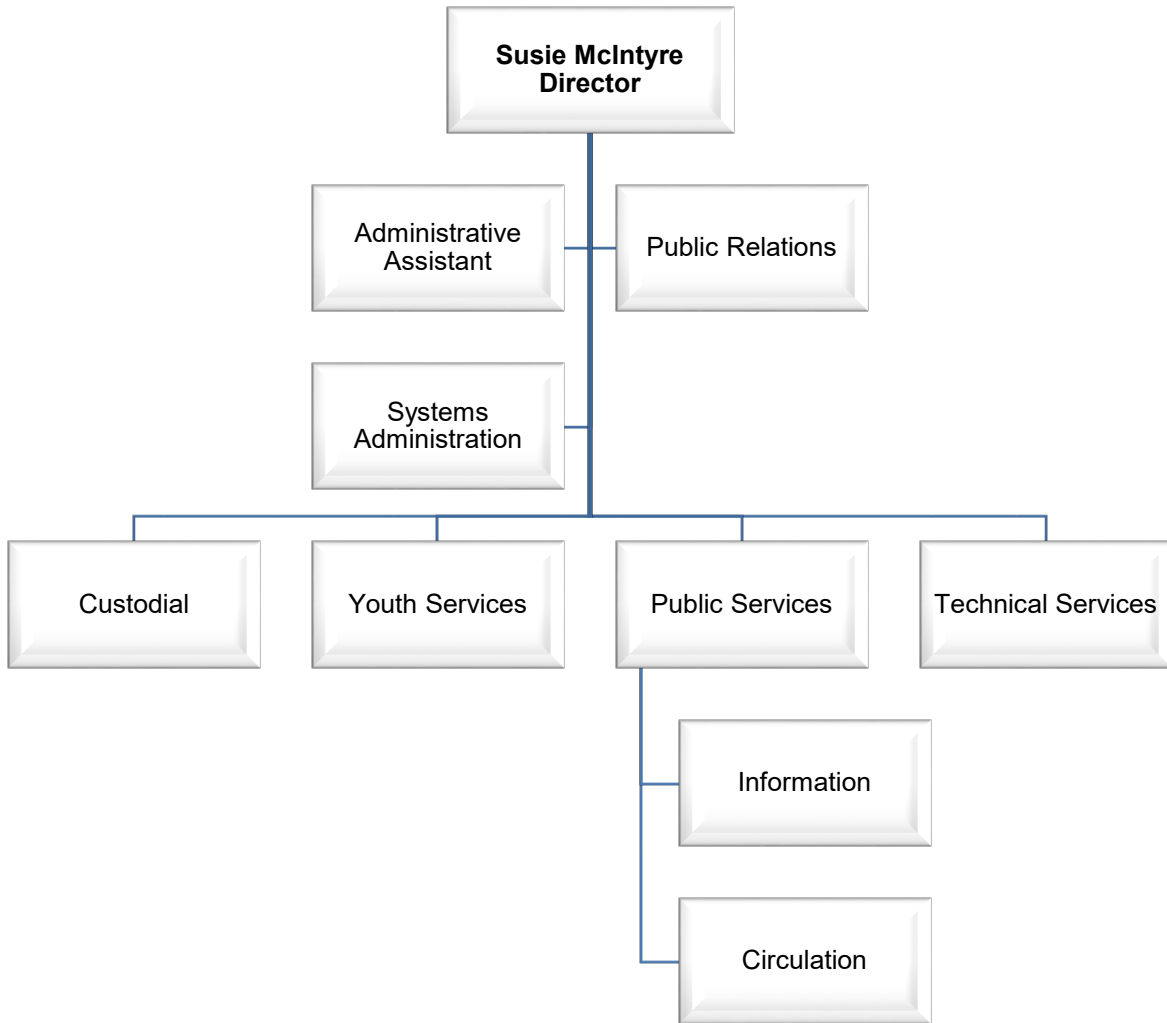


Public Library

MISSION STATEMENT

The Great Falls Public Library serves as a connection point; we empower the community and enhance quality of life by providing individuals access to information and social, cultural and recreational resources.

Organizational Structure



Authorized Personnel (FTEs)

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
<i>Library Fund</i>	17.80	17.80	17.80

Public Library

The Library provides the residents of Great Falls and Cascade County access to information through books, audio visual materials and other information formats, internet access, interlibrary loan services, and the bookmobile. The Library provides programming for children and adults as well as exhibits of art and culture. The Library is governed by a five-member Board of Trustees appointed to five year terms appointed by the City Commission.

Library Administration

Goals and Objectives

Major Accomplishments - In the Past Year

- The Library joined the Montana Shared Catalog. This change brings a substantial reduction in our software costs and will allow us to join the Montana Library Partners in the future.
- The Library made significant progress on our capital improvement plan, including completion of the basement flooding mitigation project, installation of a drive through pick-up window, and remodeling of the Library meeting spaces. We have also started re-roofing the Library.
- The Library purchased the brand-new, beautiful, Bookmobile!
- The Library expanded our marketing and programming to include installation of an electronic reader board, social media outreach and increased presence at community events—including participation in the Juneteenth Celebration, co-sponsorship of the Big River Ruckus, installation of nine new Little Free Libraries and display of two interactive StoryWalks in Gibson Park.
- The Library completed a major weeding and shifting project to make the Library entrance more welcoming and to provide more space for high demand items.

Priority Goals & Objectives - For the Upcoming Year

- Transition the Library security and inventory system to Radio-Frequency Identification and install an Automated Materials Handler.
- Complete the reroofing of the Library.
- Install a permanent StoryWalk along the walking route from the Great Falls Public Library to and through Gibson Park.
- Improve the Library's wiring and Broadband connections to at least 500 Mbps.
- Create a Library Master Plan. We will work with professional consultants to collect and analyze data to develop a clear set of goals, policies and standards for the Library's facilities, services, and funding strategies for the next ten years.

Library Admin	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$1,054,162	\$1,130,807	\$1,130,807	\$1,109,849	\$1,140,917
Supplies	\$27,971	\$24,850	\$24,850	\$24,850	\$24,100
Purchased Services	\$168,019	\$156,487	\$156,487	\$156,487	\$157,245
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$465	\$450	\$450	\$450	\$450
Internal Service	\$79,588	\$101,039	\$101,039	\$101,309	\$105,172
Capital Outlay	\$250,000	\$0	\$0	\$0	\$260,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Library Admin	\$1,580,205	\$1,413,633	\$1,413,633	\$1,392,945	\$1,687,884

Full Financial Summary can be found under the Library Fund.

(See page 95-96)

Library Bookmobile

Bookmobile	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$22,058	\$22,726	\$22,726	\$22,726	\$24,224
Supplies	\$1,453	\$1,800	\$1,800	\$500	\$1,800
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$5,949	\$6,470	\$6,470	\$6,470	\$4,341
Capital Outlay	\$59,322	\$0	\$128,917	\$128,917	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Bookmobile	\$88,782	\$30,996	\$159,913	\$158,613	\$30,365

Full Financial Summary can be found under the Library Fund.
(See page 95-96)

Library Foundation

The Great Falls Public Library Foundation is administered by Library Administration. This accounts for the yearly contribution given to the Library from the Library Foundation. The Foundation is a 501(C)(3) tax exempt nonprofit organization dedicated to the support of the Library. The Foundation is governed by a twelve-member board.

Library Foundation	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$19,957	\$5,500	\$5,500	\$56,183	\$10,000
Purchased Services	\$168,949	\$97,275	\$386,039	\$260,854	\$229,256
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$8,072	\$0	\$0	\$32,134	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Library Foundation	\$196,978	\$102,775	\$391,539	\$349,171	\$239,256

Full Financial Summary can be found under the Library Foundation Fund.
(See page 97)



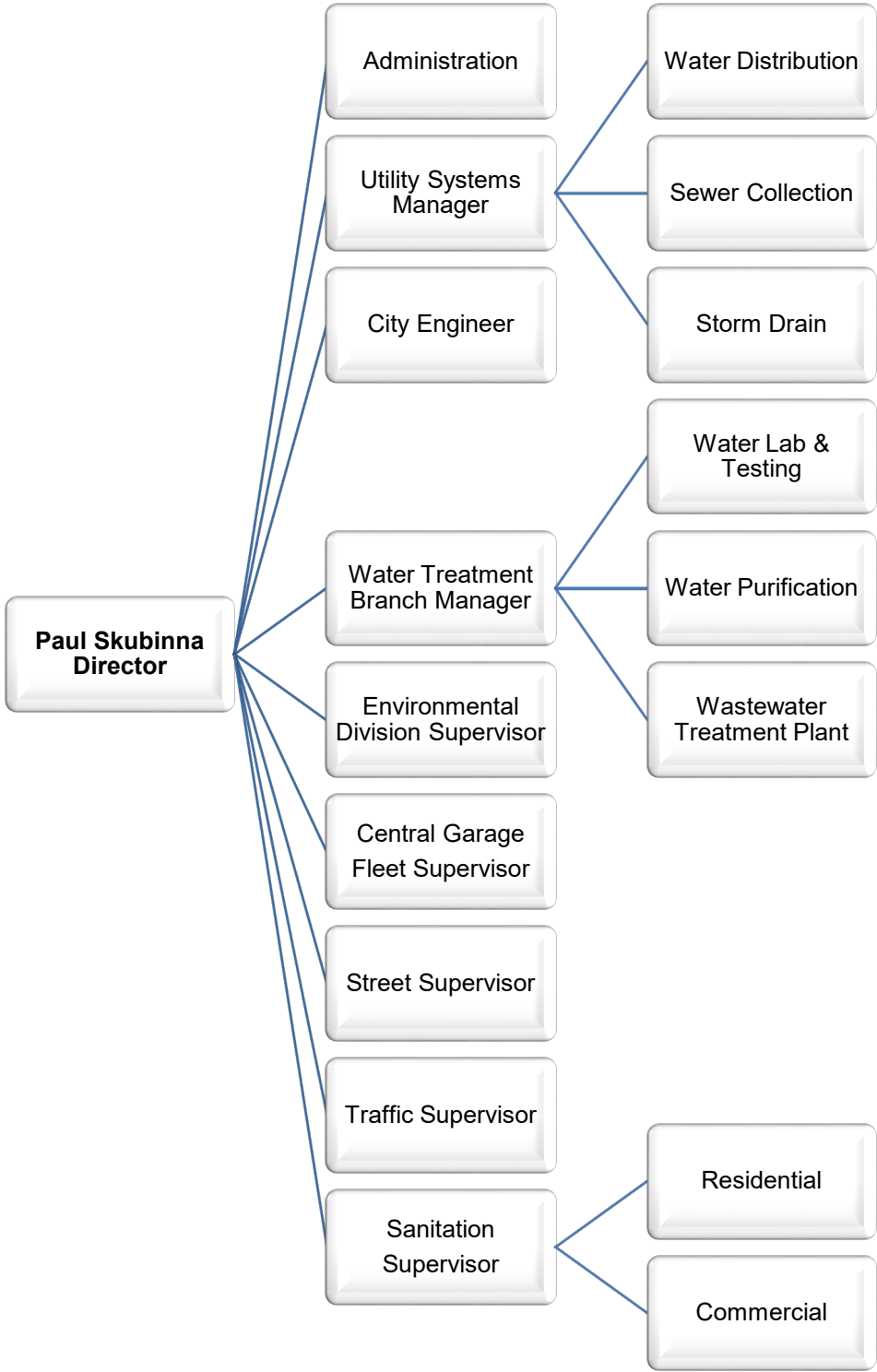
Public Works Department

MISSION STATEMENT

The City of Great Falls Public Works Department will meet the needs of our community by professionally managing the public infrastructure and ensuring a safe, clean, and healthy environment. We will accomplish our Mission by:

- Investing in the continued development and well-being of public employees
- Conducting our business openly, honestly, and ethically
- Behaving professionally at all times
- Valuing the relationship with our customers
- Enhancing the sense of community with Great Falls and its neighbors
- Communicating and cooperating to achieve the goals of the Department and the City as a whole
- Providing our services equally to all our customers, both internally and externally
- Using the fewest resources possible while still accomplishing our goals
- Being stewards for responsible development
- Striving to surpass expectations of the Community

Organizational Structure



Authorized Personnel (FTEs)

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
<i>Public Works Admin</i>	4.00	4.00	4.00
<i>Street Fund</i>			
<i>Street Maintenance</i>	27.81	25.06	25.06
<i>Traffic</i>	5.00	5.00	5.00
<i>Water</i>			
<i>Lab Testing</i>	2.00	2.00	2.00
<i>Purification</i>	14.00	14.00	14.00
<i>Distribution</i>	19.33	18.40	18.40
<i>Sewer</i>			
<i>Treatment</i>	0.25	0.25	0.25
<i>Collection</i>	10.78	11.40	11.40
<i>Environmental Compliance</i>	2.40	2.40	2.40
<i>Storm Drain</i>	3.55	2.55	2.55
<i>Sanitation</i>			
<i>Residential</i>	9.53	11.51	11.51
<i>Commercial</i>	8.51	8.51	8.51
<i>Central Garage</i>	11.93	11.93	11.93
<i>Engineering</i>	15.12	14.00	18.00
Public Works Department Total	134.21	131.00	135.00

Public Works Administration

The Public Works Administration is responsible for the overall planning, organizing, and coordination of the three branches of Public Works: Utilities, Operations and Engineering. Formulation and implementation of the budgets and programs outlined in the goals and objectives are coordinated through Public Works Administration.

Goals and Objectives

Major Accomplishments - In the Past Year

- Presented at Neighborhood Councils on issues affecting neighborhoods, to promote open and accessible government.
- Increased use of Asset Management software by utilizing IPADs in the field for data collection, mapping and time tracking.
- Continued wellness and safety meetings to increase employee overall health, wellness and safety and reduce sick days and injuries.
- Explored use of Social Media to inform and educate citizens about our day-to-day operations. Highlighted several special projects.

Priority Goals & Objectives - For the Upcoming Year

- Continue to provide seamless & excellent ratepayer and customer service.
- Continue use of Social Media to inform and educate citizens about our day-to-day operations and projects.

- Continue employee education and activities to promote safety and wellness in the workplace.
- Fill All Department Leadership Team positions.
- Complete Department “Branch” Organizational Update.

Public Works Admin	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$350,829	\$411,394	\$411,394	\$375,263	\$420,780
Supplies	\$26,114	\$40,200	\$40,200	\$26,000	\$56,200
Purchased Services	\$151,381	\$148,301	\$148,301	\$85,000	\$148,301
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$61,589	\$77,909	\$77,909	\$74,269	\$84,723
Capital Outlay	\$262,516	\$18,000	\$18,000	\$7,500	\$18,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Public Works Admin	\$852,429	\$695,804	\$695,804	\$568,032	\$728,004

Full Financial Summary can be found under the Public Works Administration Fund.
(See page 181)

Street Maintenance and Traffic

The Street Division is responsible for maintenance and construction of city streets and alleys as well as maintenance of traffic signals, signs, and markings.

The Street Maintenance Division provides maintenance of 383 miles of City of Great Falls street and alley systems. The maintenance performed by the Street Division includes pavement rehabilitation and restoration, alley grading and graveling, street sweeping, snow and ice control, dust abatement and nuisance weed control. The fund also covers the maintenance functions of the Traffic Division.

The Traffic Division maintains 14,270 traffic signs, 50 miles of pavement markings and 90 traffic signals of which 67 are owned by MDOT and maintained under an annual contract. Other services provided by the Traffic Division include traffic studies, sign fabrication and installation, maintenance of the City lighting districts, parking meter pole maintenance, parking lot striping and two-way radio maintenance.

Goals and Objectives

Major Accomplishments - In the Past Year

- Completed mill, overlay and chip seal 21 blocks on Upper River Road.
- Provided traffic studies around Lions Park for Aquatic Center Project.
- Reconstructed seven city blocks on the lower North side with BaRSSA funds.
- Inventoried all street signs and supports, including Emergency Snow Routes.

Priority Goals & Objectives - For the Upcoming Year

- Purchase of new Asphalt Paver for Street Division.
- Repurpose old street sweeper chassis into new paint striping unit for Traffic Division.
- Continue to utilize BaRSSA funding for street reconstruction projects in Great Falls.
- Continue to identify and fund ADA projects to close critical gaps for ADA stakeholders.

Street Maintenance	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$1,898,328	\$2,148,434	\$2,148,434	\$2,041,926	\$2,096,849
Supplies	\$1,136,686	\$1,459,635	\$1,459,635	\$1,459,635	\$1,459,635
Purchased Services	\$256,552	\$663,121	\$663,121	\$350,000	\$663,121
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,403,278	\$1,473,116	\$1,473,116	\$1,473,116	\$1,487,494
Capital Outlay	\$1,414,561	\$1,753,989	\$3,188,813	\$1,322,931	\$1,035,000
Transfer Out	\$56,620	\$50,000	\$50,000	\$50,000	\$50,000
Total Street Maintenance	\$6,166,025	\$7,548,295	\$8,983,119	\$6,697,608	\$6,792,099

Traffic	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$432,180	\$460,227	\$460,227	\$460,227	\$456,809
Supplies	\$82,818	\$112,800	\$112,800	\$100,000	\$112,800
Purchased Services	\$16,326	\$25,950	\$25,950	\$25,950	\$26,830
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$72,061	\$75,028	\$75,028	\$75,028	\$81,909
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Traffic	\$603,385	\$674,005	\$674,005	\$661,205	\$678,348

Full Financial Summary can be found under the Street District Fund.
(See page 110-111)

Water

Residential and commercial sales are the main revenue sources for the Water Fund. The City will continue to make timely rate adjustments in order to maintain the financial stability of the water system by annually analyzing the Water Utility Financial Plan and Cost of Service Analysis. Utility rates will need to be increased periodically, based on inflation, operating requirements, and capital improvement programs.

This budget also provides appropriation for the capital improvement program. Capital improvement program appropriations are carried over from year to year, as needed, until completion of the projects. The City developed a capital improvement plan to update and improve the water plant, transmission mains, storage and pumping facilities, distribution main replacement, over-sizing and extensions to the system. Originally developed with a ten-year target period for construction, realistic construction and bonding capacities have shown that the City will require approximately fifteen years to complete this capital improvement program.

Water – Central Garage

The Central Garage Division administers replacement services for all major vehicles and equipment of the City. Machinery and equipment scheduled for replacement are addressed through this budget.

Central Garage	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$9,215	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$21,593	\$0	\$0	\$31,160	\$305,370
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$30,808	\$0	\$0	\$31,160	\$305,370

Full Financial Summary can be found under the Water Fund.
(See page 144-146)

Water Distribution

The water distribution budget funds personnel, equipment, and materials necessary for the operation and maintenance of the water distribution system. Distribution modification projects are the capital portions of the budget which funds primary main replacements, purchasing of major repair materials, and large-scale meter installations.

Goals and Objectives

Major Accomplishments - In the Past Year

- Purchased lot for future pump station on 20th Ave So.
- Completed lower north side (4th and 5th Ave north) water main replacement project.
- Completed lower Fox Farm and S.W. side water main replacement project.
- Installed 770 MXU's.
- Repaired 27 water main breaks in calendar year 2020.

Priority Goals & Objectives - For the Upcoming Year

- Continue to replace older larger water meters.
- Bid out lower north side (7th Ave. north) water main replacement project.
- Bid out lower south side (1st & 2nd Ave south) water main replacement project.
- Install a minimum of 500 MXU's.
- Solid waste disposal study.

Water Distribution	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$1,424,849	\$1,550,663	\$1,550,663	\$1,550,663	\$1,529,231
Supplies	\$317,636	\$399,250	\$399,250	\$399,250	\$399,250
Purchased Services	\$71,191	\$101,401	\$164,401	\$101,401	\$101,401
Debt Service	\$2,483,897	\$2,383,785	\$2,383,785	\$2,383,785	\$2,281,586
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$838,791	\$916,269	\$916,269	\$916,269	\$967,650
Capital Outlay	\$5,761,749	\$3,358,890	\$4,625,624	\$2,920,699	\$3,500,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Distribution	\$10,898,113	\$8,710,258	\$10,039,992	\$8,272,067	\$8,779,118

Full Financial Summary can be found under the Water Fund.
(See page 144-146)

Water Lab & Testing

The public water supply system is regulated by the Environmental Protection Agency (EPA) under the Federal Safe Drinking Water Act (SDWA). The laboratory is certified by the Environmental Protection Agency (EPA) to conduct bacteriological analysis of drinking water. The lab also writes the annual Consumer Confidence Report, keeps track of electricity and chemical costs associated with water treatment, and establishes optimum water treatment chemical dosages based on tests it conducts on the seasonally fluctuating quality of the Missouri River.

Water Lab & Testing	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$137,947	\$154,082	\$154,082	\$154,082	\$169,810
Supplies	\$30,505	\$26,495	\$26,495	\$26,495	\$26,495
Purchased Services	\$63,311	\$62,540	\$62,540	\$62,540	\$62,540
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$9,786	\$11,129	\$11,129	\$11,129	\$13,219
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Lab & Testing	\$241,549	\$254,246	\$254,246	\$254,246	\$272,064

Full Financial Summary can be found under the Water Fund.
(See page 144-146)

Water Purification

The water purification budget funds personnel, equipment and materials necessary for the operation and maintenance of the water treatment plant, four remote pumping stations, and seven storage tank facilities. The water treatment plant treats and distributes up to 40 million gallons of water per day to the City of Great Falls, Black Eagle, and Malmstrom Air Force Base.

Goals and Objectives

Major Accomplishments - In the Past Year

- Finished phase I filter rehabilitation: The filters were retrofitted with new media and surface scour rather than surface wash. Operations have realized a 50 thousand gallon per backwash reduction.
- Completed a Risk and Resiliency study as required through America's Water Infrastructure Act.
- Converted from Wonderware to Ignition software as the plant's Supervisory Data and Data Acquisition (SCADA) human machine interface (HMI), resulting in \$16,500+ savings in annual support services.
- Projects worked on at facilities included: a new roof over the storage shed, installation of hoses and grease zerks for greasing bearings in sedimentation basins, and high service #2 impeller repairs.
- Filled the Electrician position.

Priority Goals & Objectives - For the Upcoming Year

- Stage generator at Gore Hill pump station due to complexities of relocating in unfavorable weather conditions.
- Repairs to facility buildings and roofs.
- Complete solids mitigation engineering and travelling screen replacement at Water Treatment Plant.
- Bid Phase II filter rehabilitation.
- Repair/replace filter bldg. stairs located by the laboratory.

Water Purification	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$1,052,959	\$1,327,561	\$1,327,561	\$1,104,655	\$1,315,381
Supplies	\$591,968	\$852,599	\$852,599	\$852,599	\$852,599
Purchased Services	\$585,183	\$801,265	\$864,265	\$725,000	\$792,887
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$789,554	\$675,538	\$675,538	\$675,538	\$848,733
Capital Outlay	\$2,774,465	\$2,027,831	\$4,799,770	\$3,584,847	\$3,025,000
Transfer Out		\$0	\$0	\$0	\$0
Total Water Purificaiton	\$5,794,129	\$5,684,794	\$8,519,733	\$6,942,639	\$6,834,600

Full Financial Summary can be found under the Water Fund.
(See page 144-146)

Sewer

The primary function of the Sewer Fund is to safeguard community health and the State water supply. The Sewer Fund is an enterprise fund encompassing related debt service, administrative expenses, and operation and maintenance of the sewer collection system. It also includes the costs to oversee the management of the Wastewater Treatment Plant.

Residential and commercial sales are the main revenue sources for the sewer fund. Continued incremental rate increases are needed to maintain the Capital Improvement Program, meet inflation and maintain the operation of the system.

Sewer Central Garage

The Central Garage Division administers replacement services for all major vehicles and equipment of the City. Machinery & equipment scheduled for replacement are addressed through this budget. Machinery & equipment scheduled for replacement are treated as withdrawals from the Equipment Revolving Schedule reserves, and appropriated in this budget.

Central Garage	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$53,264	\$0	\$0	\$0	\$455,210
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$53,264	\$0	\$0	\$0	\$455,210

Full Financial Summary can be found under the Sewer Fund.
(See page 147-149)

Sewer Collection

The Sewer Collection budget funds personnel, equipment and materials necessary for the operation and maintenance of the sanitary sewer system, including inspecting, cleaning and repairing of sewer lines.

Goals and Objectives

Major Accomplishments - In the Past Year

- Lined 37 blocks of sanitary sewer main.
- Continued our root control program.
- Cleaned approximately 120 miles of sewer main.
- Two emergency contracted sewer repairs on 18th and 19th Ave (130 feet total).
- Excavated and repaired four sewer mains.

Priority Goals & Objectives - For the Upcoming Year

- Line 35 -40 blocks of sewer main.
- Continue our root control program.
- Clean approximately 120 miles of sewer main.
- Continue televising (CCTV) our sanitary sewer system for condition assessment.
- Continue assessment of aging sanitary sewer manholes.

Sewer Collections	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$763,270	\$924,149	\$924,149	\$803,979	\$913,827
Supplies	\$64,812	\$74,000	\$74,000	\$70,000	\$74,000
Purchased Services	\$52,590	\$42,460	\$42,460	\$42,460	\$42,460
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$827,386	\$867,957	\$867,957	\$867,957	\$879,048
Capital Outlay	\$1,139,781	\$1,369,069	\$1,515,619	\$1,162,959	\$1,400,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Collections	\$2,847,839	\$3,277,635	\$3,424,185	\$2,947,355	\$3,309,335

Full Financial Summary can be found under the Sewer Fund.
(See page 147-149)

Sewer Treatment

The Sewer Treatment budget funds the operation and maintenance of the Wastewater Treatment Plant and thirty lift stations. The Wastewater Treatment Plant is presently operated by Veolia Water North America – West, LLC (VWNA) a private firm, which has a contract for the operation and maintenance of the plant and the lift stations.

Goals and Objectives

Major Accomplishments - In the Past Year

- Completed final negotiation and stipulated agreement to resolve discharge permit appeal.
- Completed larger proactive maintenance tasks and repairs including rebuilding of biosolids Centrifuge, and Process Water strainers and 2400 V system updates.
- Completed sanitary sewer River Crossing study.
- Maintained compliance with arsenic discharge limits.
- Renewed Operation and Maintenance Agreement for 10 term.

Priority Goals & Objectives - For the Upcoming Year

- Complete transition of City oversight to Water Treatment Branch Manager.
- Complete larger proactive maintenance project such as rebuilding second biosolids centrifuges and design for Solids Management Building HVAC design.
- Complete design for sanitary sewer River Crossing project.
- Continue to engage in Nutrient work group and guide statewide policy on Adaptive Management to address nutrients.
- Contribute to City-wide solids waste Master Planning.

Sewer Treatment	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$29,709	\$31,047	\$31,047	\$9,734	\$26,353
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$3,581,681	\$3,958,068	\$3,976,004	\$3,958,068	\$3,958,068
Debt Service	\$2,482,663	\$1,831,843	\$1,831,843	\$1,831,843	\$1,491,827
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$296,672	\$307,183	\$307,183	\$307,183	\$327,803
Capital Outlay	\$785,471	\$1,853,132	\$4,173,537	\$475,371	\$4,885,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Treatment	\$7,176,196	\$7,981,273	\$10,319,614	\$6,582,199	\$10,689,051

Full Financial Summary can be found under the Sewer Fund.
(See page 147-149)

Sewer Environmental Compliance

The Sewer Environmental budget funds the operation and maintenance of the Environmental Division Industrial Pre-treatment Program in order to maintain regulatory compliance.

Goals and Objectives

Major Accomplishments - In the Past Year

- Completed training and implementation of septage receiving station.
- Conducted a Sector Control Program (specifically FOG) seminar / training session to the local food service establishments and design professionals.
- Continued process to reissue / renew permits for existing industrial users.
- Received applications and began permitting process for two (2) new industrial users and also issued one (1) new trucked and hauled waste permit.
- Continued ongoing discussions and coordination with industrial users in order to improve overall working relationships.

Priority Goals & Objectives - For the Upcoming Year

- Complete Local Limit update based on recently settled DEQ discharge permit.
- Complete necessary updates to pertinent sections of City Ordinance in regards to ongoing Title 13 revisions.
- Continue process to reissue administratively extended industrial user permits and also begin process of renewing trucked and hauled waste permits, as applicable.
- Continue to monitor status of septage receiving station and attempt to troubleshoot existing issues.
- Continue to evaluate and improve FOG inspection protocols as well as distribute additional /updated information to food service establishments.

Sewer Environmental	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$216,842	\$231,118	\$231,118	\$231,118	\$218,741
Supplies	\$14,113	\$12,953	\$12,953	\$12,953	\$12,953
Purchased Services	\$81,504	\$139,602	\$243,263	\$192,054	\$140,492
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$30,017	\$36,252	\$36,252	\$36,252	\$42,139
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Environmental	\$342,476	\$419,925	\$523,586	\$472,377	\$414,325

Full Financial Summary can be found under the Sewer Fund.
(See page 147-149)

Storm Drain

The primary functions of the Storm Drain Fund are to safeguard community health through improved water quality, to increase the pavement life of our streets, to reduce flooding and damage to property, and to allow emergency vehicles to use our streets during heavy rainstorms. The main revenue sources for this fund are residential and commercial rates.

Storm Drain Collection

This budget funds a program that includes annual maintenance, adoption of design standards and criteria for storm drain facilities. It also includes an engineering review of new subdivision and development storm drain design, together with the necessary accounting, planning, administrative and collection services.

Goals and Objectives

Major Accomplishments - In the Past Year

- Worked on West Hill Drainage Phase 1.
- Upgraded 21st Ave Storm Drain Pond.
- Completed drainage study for lower 9th Ave, South basin and Central Ave.
- Cleaned one-quarter of the total Storm Drain System. Approximately 25 miles.
- Cleaned and maintained the City’s Storm Water Detention and Retention ponds as part of the MS4 requirements.

Priority Goals & Objectives - For the Upcoming Year

- West Hill Drainage Phase 2.
- Complete Phase 2 of the Valeria Way storm Drain Project.
- Study for the Smith Coulee Storm Drain Pond.
- Clean one-quarter of the total Storm Drain System. Approximately 25 miles.

- Clean and maintain the City's Storm Water Detention and Retention ponds as part of the MS4 requirements.

Storm Drain Collection	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$18,283	\$19,857	\$19,857	\$19,857	\$20,130
Supplies	\$1,728	\$7,500	\$7,500	\$7,500	\$7,500
Purchased Services	\$71,322	\$41,700	\$41,700	\$41,700	\$41,700
Debt Service	\$799,954	\$797,815	\$797,815	\$797,815	\$795,212
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$31,136	\$0	\$0	\$0	\$0
Internal Service	\$371,123	\$394,012	\$394,012	\$394,012	\$416,937
Capital Outlay	\$995,038	\$1,870,986	\$1,926,401	\$1,926,401	\$1,635,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Collection	\$2,288,584	\$3,131,870	\$3,187,285	\$3,187,285	\$2,916,479

Full Financial Summary can be found under the Storm Drain Fund.
(See page 150-152)

Storm Drain Environmental

The Storm Drain Environmental budget funds the operation and maintenance of the Environmental Division MS-4 Program to maintain compliance with state and federal water quality regulatory requirements.

Goals and Objectives

Major Accomplishments - In the Past Year

- Conducted MS4 101 seminar / training session to target audiences / design professionals.
- Completed all year four activities in the Storm Water Management Plan and submitted Annual Report ahead of deadline.
- Streamlined and improved review / integration process associated with new development projects.
- Began coordinating with other local entities (Cascade Conservation District & Sun River Watershed Group) in an attempt to work together and team up in our efforts to improve local water quality.
- Participated in NeighborWorks MApril CommUNITY Cleanup activities in both September 2020 and May 2021.

Priority Goals & Objectives - For the Upcoming Year

- Update and/or modify MS4 program elements in accordance with new MT DEQ MS4 Permit.
- Complete necessary updates to pertinent sections of City Ordinance in regards to ongoing Title 13 revisions.
- Complete remainder of year five activities in the Storm Water Management Plan.

- Complete updates to Storm Drain Design Manual (SDDM) including newly proposed Preferred Contractor Program (PCP) and Regional Treatment Facility (RTF) policies.
- Conduct seminar / training session to introduce updates to SDDM as well as PCP and RTF policies.

Storm Drain Environmental	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$222,189	\$227,220	\$227,220	\$194,202	\$227,653
Supplies	\$8,692	\$15,505	\$15,505	\$2,000	\$15,505
Purchased Services	\$37,678	\$131,167	\$131,167	\$131,167	\$132,057
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$35,706	\$42,459	\$42,459	\$42,459	\$38,775
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Environmental	\$304,265	\$416,351	\$416,351	\$369,828	\$413,990

MS4 PHASE II UPGRADES	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$400,000	\$400,000	\$0	\$400,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$0	\$400,000	\$400,000	\$0	\$400,000

Full Financial Summary can be found under the Storm Drain Fund.
(See page 150-152)

Sanitation

The Sanitation Division is split in to three funds - Central Garage, Residential, and Commercial. All are responsible for the collection and transportation of solid waste from approximately 15,190 residential and 2,070 commercial customers to approved disposal sites. Nearly 40,000 tons of solid waste are collected and disposed of annually.

The Central Garage Division administers replacement services for all major vehicles and equipment of the City. Machinery & equipment scheduled for replacement are addressed through this budget. Machinery & equipment scheduled for replacement are treated as withdrawals from the Equipment Revolving Schedule reserves, and appropriated in this budget.

The Residential Division is responsible for the collection and transportation of solid waste from residential customers to approved disposal sites. Containers are provided to customers and refuse is collected weekly with an automated collection system. Customers with brush or material too large to place in the automated system containers are serviced weekly with a manual loading collection system.

The Commercial Division is responsible for the collection and transportation of solid waste from commercial customers to approved disposal sites. Commercial customers are serviced with automated collection equipment. Container sizes range from one cubic yard to forty cubic yards, allowing customers to select the container size and level of service which best meets their requirements. This division is responsible for the Commercial Cardboard route. Commercial service is also provided to twenty divisions of City departments.

Goals and Objectives

Major Accomplishments - In the Past Year

- Installed three compactors at Holiday Village Mall.
- Worked on re-routing residential routes that will take place this winter.
- Added new commercial stops.
- Refurbished commercial containers instead of buying new ones.
- Trained new drivers on different types of trucks this last winter.

Priority Goals & Objectives - For the Upcoming Year

- Continue to train more drivers this winter on different types of trucks.
- Paying off Sanitation loan.
- Look at taking out a new loan to buy some new trucks.
- Look at switching over rear load commercial routes to front load.
- Continue good customer service to the citizens of Great Falls.

Central Garage	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$267,469	\$251,850	\$251,850	\$251,850	\$247,798
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$254,303	\$254,303	\$0
Total Central Garage	\$267,469	\$251,850	\$506,153	\$506,153	\$247,798

Sanitation Residential	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$792,033	\$977,669	\$977,669	\$977,669	\$960,005
Supplies	\$177,807	\$205,292	\$205,292	\$205,292	\$205,292
Purchased Services	\$682,161	\$598,680	\$598,680	\$598,680	\$682,080
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$437,485	\$453,484	\$453,484	\$453,484	\$490,355
Capital Outlay	\$96,634	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total San. Residential	\$2,186,120	\$2,235,125	\$2,235,125	\$2,235,125	\$2,337,732

Sanitation Commercial	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$676,528	\$680,775	\$680,775	\$674,481	\$680,647
Supplies	\$121,544	\$155,250	\$155,250	\$155,250	\$155,250
Purchased Services	\$371,294	\$329,740	\$329,740	\$329,740	\$373,140
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$303,596	\$326,625	\$326,625	\$326,625	\$344,571
Capital Outlay	\$96,635	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total San. Commercial	\$1,569,597	\$1,492,390	\$1,492,390	\$1,486,096	\$1,553,608

Full Financial Summary can be found under the Sanitation Fund.
(See page 153-154)

Central Garage

The Central Garage functions include maintenance, fuel dispensing and replacement services for all major vehicles and motor equipment (approximately 502) owned by the City and the Great Falls Housing Authority.

Goals and Objectives

Major Accomplishments - In the Past Year

- Worked on construction of the new fuel station at Park and Rec which is nearing completion.
- Closed Fire Station #1 fuel tanks that are under contract to be removed.
- Completed hybrid police unit winter testing and the units performed well.
- Replaced shop press with new unit increasing workplace safety.

Priority Goals & Objectives - For the Upcoming Year

- Complete repairs to back shop.
- Finish remodel on lunch/break room.
- Complete removal of underground tanks at Fire Station #1.
- Start reconditioning process of three Fire Engines.

Central Garage	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$951,529	\$994,216	\$994,216	\$994,216	\$984,302
Supplies	\$858,407	\$838,290	\$838,290	\$835,290	\$865,400
Purchased Services	\$143,016	\$86,375	\$86,375	\$89,000	\$86,375
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$161,097	\$173,099	\$173,099	\$173,099	\$230,908
Capital Outlay	\$1,404,309	\$921,590	\$921,590	\$921,590	\$1,146,686
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$3,518,358	\$3,013,570	\$3,013,570	\$3,013,195	\$3,313,671

Full Financial Summary can be found under the Central Garage Fund.
(See page 170)

Engineering

The Engineering Division provides technical support for the utilities and operations divisions of Public Works and all other departments within the City. Support of the utilities, environmental, and street operations are the primary focus of engineering. Other departments receive engineering support as agreed upon or projected during the budget process. Engineering is also responsible for new subdivision construction and privately financed public infrastructure extensions, and provides utility and other information to consultants, other agencies, and the general public.

The composition of revenues is affected by the level of subdivision construction activity, the number of permits issued, and the number of TIF projects. These are relatively small portions of the division budget. Non-public works department revenues fluctuate with the number and size of projects available. The majority of revenue is received for services provided to other divisions of the Public Works Department.

Goals and Objectives**Major Accomplishments - In the Past Year**

- Completed design and bidding and started construction for the second phase of the Valeria Way storm drainage improvements.
- Completed design and bidding and construction for the storm drain improvements located on the upper north end of the West Hill Subdivision.
- Completed the RFP and selected the consultant to design the solids mitigation improvements at the water treatment plant.

- Completed the lower north side water main replacement and street reconstruction project.
- Facilitated the completion of the construction for the first round of City Park improvements associated with the Great Falls Park District Number 1.

Priority Goals & Objectives - For the Upcoming Year

- Complete design, bidding, and start construction for the second phase of the Water Treatment Plant Filter Replacements project.
- Complete the design of the solids mitigation improvements at the water treatment plant.
- Complete the design of the AARP funded sanitary sewer main river crossing project.
- Continue aggressive water main replacement and sanitary sewer rehabilitation programs.
- Continue involvement in the new comprehensive process for development review and management.

Engineering	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$1,300,092	\$1,370,133	\$1,370,133	\$1,259,960	\$1,776,847
Supplies	\$35,724	\$44,100	\$44,100	\$35,000	\$62,958
Purchased Services	\$41,477	\$88,802	\$88,802	\$40,000	\$88,802
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$232,883	\$242,351	\$242,351	\$242,351	\$256,296
Capital Outlay	\$0	\$7,000	\$7,000	\$0	\$7,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Engineering	\$1,610,176	\$1,752,386	\$1,752,386	\$1,577,311	\$2,191,903

Full Financial Summary can be found under the Engineering Fund.
(See page 180)



Special Districts

Special Districts are not assigned to a specific Department or may be overseen by several Departments.

Street Lighting Districts

The Lighting Maintenance District is a Special Revenue Fund created to account for the collection of assessments and subsequent payment of Special Lighting Maintenance District costs.

There are currently 27 Special Lighting Maintenance Districts (SLD's) with approximately 9,429 street lights, lighting over 76% of the city. Of the total number of street lights, 310 street lights are City-owned. The original lighting districts can be traced back to 1912.

Street Lighting Districts	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$14,490	\$9,999	\$9,999	\$9,999	\$9,999
Purchased Services	\$1,233,126	\$1,278,937	\$1,278,937	\$1,278,937	\$1,256,533
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$140,090	\$141,199	\$141,199	\$141,199	\$149,803
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Street Lighting	\$1,387,706	\$1,430,135	\$1,430,135	\$1,430,135	\$1,416,335

Full Financial Summary can be found under the Street Lighting Districts Fund.
(See page 125)

Master Debt SILD

The Master Debt SILD Fund was created to account for City owned and operated new lighting districts debt.

Master Debt SILD	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$4,045	\$3,346	\$3,346	\$3,346	\$3,308
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Master Debt SILD	\$4,045	\$3,346	\$3,346	\$3,346	\$3,308

Full Financial Summary can be found under the Master Debt SILD Fund.
(See page 132)

Improvement District Revolving

The Improvement District Revolving Fund is a debt service fund created to account for bonded indebtedness on special improvement districts. Special improvement district bonds are issued for capital projects which benefit specific properties. Bond proceeds are accounted for in a separate capital project fund. Special improvement district bonds are not general obligations of the City; however, the City administration is committed to payment of all special improvement district debt issued by the City.

Improvement District Revolving	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$1,750	\$38,350	\$38,350	\$38,350	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,750	\$1,207	\$1,207	\$1,207	\$1,280
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Improvement District	\$3,500	\$39,557	\$39,557	\$39,557	\$1,280

Full Financial Summary can be found under the Improvement District Revolving Fund.
(See page 131)

Tourism Business Improvement District (TBID) & Business Improvement District (BID)

This fund represents a separate assessment levied to the Downtown Business Improvement District and the Tourism Business Improvement District. The payments to the district are passed through when collections are received from the levied assessment.

Tourism BID	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$49	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$780,689	\$486,258	\$486,258	\$486,258	\$511,216
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Tourism BID	\$780,738	\$486,258	\$486,258	\$486,258	\$511,216

BID	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$42	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$245,200	\$240,000	\$240,000	\$240,000	\$253,000
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total BID	\$245,242	\$240,000	\$240,000	\$240,000	\$253,000

Financial Summary can be found under the Support and Innovation Fund.
(See page 112-113)

Advisory Commission on International Relationships

The mission of the Advisory Commission on International Relationships (ACIR) is to promote, facilitate and nurture international relationships for the City of Great Falls serving as a liaison for information and opportunities. These would relate to areas such as culture, medical, educational, or business.

International Relationship	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$2,106	\$0	\$23,998	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Int'l Relationship	\$2,106	\$0	\$23,998	\$0	\$0

Financial Summary can be found under the Support and Innovation Fund.
(See page 112-113)

Economic Revolving

This fund represents the only discretionary money available to the City Commission to encourage economic development in Great Falls.

Economic Development	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$45,000	\$45,000	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Economic	\$0	\$0	\$45,000	\$45,000	\$0

Financial Summary can be found under the Economic Revolving Fund.
(See page 104)

Central Montana Ag Tech Park

The Agriculture Technology Park Fund is to encourage industrial growth by providing tax increment financing. Revenues come from the tax increment of the Central Montana Agriculture Technology Park District.

Central MT Ag Tech TID	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$22,000	\$0	\$0	\$0	\$0
Debt Service	\$33,978	\$96,401	\$96,401	\$96,401	\$95,901
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$19,614	\$18,362	\$18,362	\$18,362	\$26,443
Capital Outlay	\$933,618	\$0	\$948,623	\$948,623	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central MT Ag Tech	\$1,009,209	\$114,763	\$1,063,386	\$1,063,386	\$122,344

Full Financial Summary can be found under the Central MT Ag Tech TID Fund.
(See page 100)

Airport TID

This fund is used to account for fund operations for the Airport Tax Increment District. Revenues come from the tax increment of the Airport District.

Airport TID	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$465	\$0	\$17,818	\$17,818	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$2,072	\$4,862	\$4,862	\$4,862	\$7,918
Capital Outlay	\$107,383	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central MT Ag Tech	\$109,920	\$4,862	\$22,680	\$22,680	\$7,918

Full Financial Summary can be found under Airport TID Fund.
(See page 101)

Downtown TID

This fund is used to account for fund operations for the Downtown Tax Increment District. Revenues come from the tax increment of the Downtown Tax Increment District.

Downtown TID	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$5,000	\$0	\$25,000	\$25,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$14,317	\$89,949	\$89,949	\$89,949	\$0
Capital Outlay	\$0	\$0	\$205,109	\$21,324	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Downtown TID	\$19,317	\$89,949	\$320,058	\$136,273	\$0

Full Financial Summary can be found under Downtown TID Fund.
(See page 102)

East Industrial Ag Tech Park

This fund is used to account for fund operations for the East Industrial Ag Tech Park. Revenues come from the tax increment of the East Industrial Ag Tech Park.

East Industrial Ag Tech Park	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$862	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$19,215	\$15,864	\$15,864	\$15,864	\$38,894
Capital Outlay	\$322,373	\$248,466	\$369,897	\$369,897	\$436,900
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total East Industrial Ag	\$342,450	\$264,330	\$385,761	\$385,761	\$475,794

Full Financial Summary can be found under East Industrial Ag Tech Park Fund.
(See page 103)

West Bank TID

The West Bank Tax Increment District is a debt service fund created to account for the bonded indebtedness on the West Bank Urban Renewal District. Revenues come from the tax increment of the West Bank District.

West Bank TID	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$65,762	\$0	\$0	\$7,780	\$0
Debt Service	\$1,852,659	\$259,912	\$259,912	\$259,912	\$261,610
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$35,829	\$59,286	\$59,286	\$59,286	\$66,060
Capital Outlay	\$1,942,614	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total West Bank TID	\$3,896,864	\$319,198	\$319,198	\$326,978	\$327,670

Full Financial Summary can be found under West Bank TID Fund.
(See page 129)

Soccer Park Bond

The Soccer Park GO Bond Fund was created to account for 20-year General Obligation Bonds of \$2,500,000 issued to contribute to the construction of a \$3,400,000 15-field soccer park. Voters approved the bond issue in 2004.

Soccer Park Bond	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$162,999	\$165,100	\$165,100	\$165,100	\$166,598
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,044	\$4,165	\$4,165	\$4,165	\$4,415
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Soccer Park Bond	\$167,043	\$169,265	\$169,265	\$169,265	\$171,013

Full Financial Summary can be found under the Soccer Park Bond Fund.
(See page 128)

General Obligation Taxable Bonds

General Obligation Taxable Bond is a debt service fund created to account for bonded indebtedness for the purpose of paying a portion of the costs of design, engineering, feasibility and environmental review with respect to Highwood Generating Station. Original bonds were issued in 2005 and refinanced in 2014.

General Obligation Taxable Bonds	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$148,896	\$144,846	\$144,846	\$144,846	\$145,390
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total General Obligation	\$148,896	\$144,846	\$144,846	\$144,846	\$145,390

Full Financial Summary can be found under General Obligation Taxable Bonds Fund.
(See page 133)

General Capital Projects

The general capital projects fund is used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds). There are currently four divisions, Animal Shelter, Miscellaneous Admin, Public Works Admin and Park and Rec Admin.

General Capital Projects	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$590,038	\$0	\$134,940	\$742,354	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$5,797	\$0	\$793,626	\$17,130	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total General Capital	\$595,835	\$0	\$928,566	\$759,484	\$0

Full Financial Summary can be found under General Capital Projects Fund.
(See page 135-137)

Special State Projects

Special State Projects Fund was setup to account for a loan between Montana Board of Investments and ADF Group USA, Inc. On April 4, 2014, the City Commission approved the loan. All funds to finance this project will be coming from the Department of Commerce; Montana Board of Investments Infrastructure Loan Program. The City of Great Falls will serve as the pass through agency.

Special State Projects	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$383,402	\$383,402	\$383,402	\$383,402	\$383,402
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Special State	\$383,402	\$383,402	\$383,402	\$383,402	\$383,402

Full Financial Summary can be found under the Special State Projects Fund.
(See page 166)

Port Authority

Port Authority was setup to account for a loan between Montana Board of Investments and Centene. On November 30, 2007, the City Commission approved the loan. All funds to finance this project come from the Department of Commerce; Montana Board of Investments Infrastructure Loan Program. The City of Great Falls serves as the pass through agency.

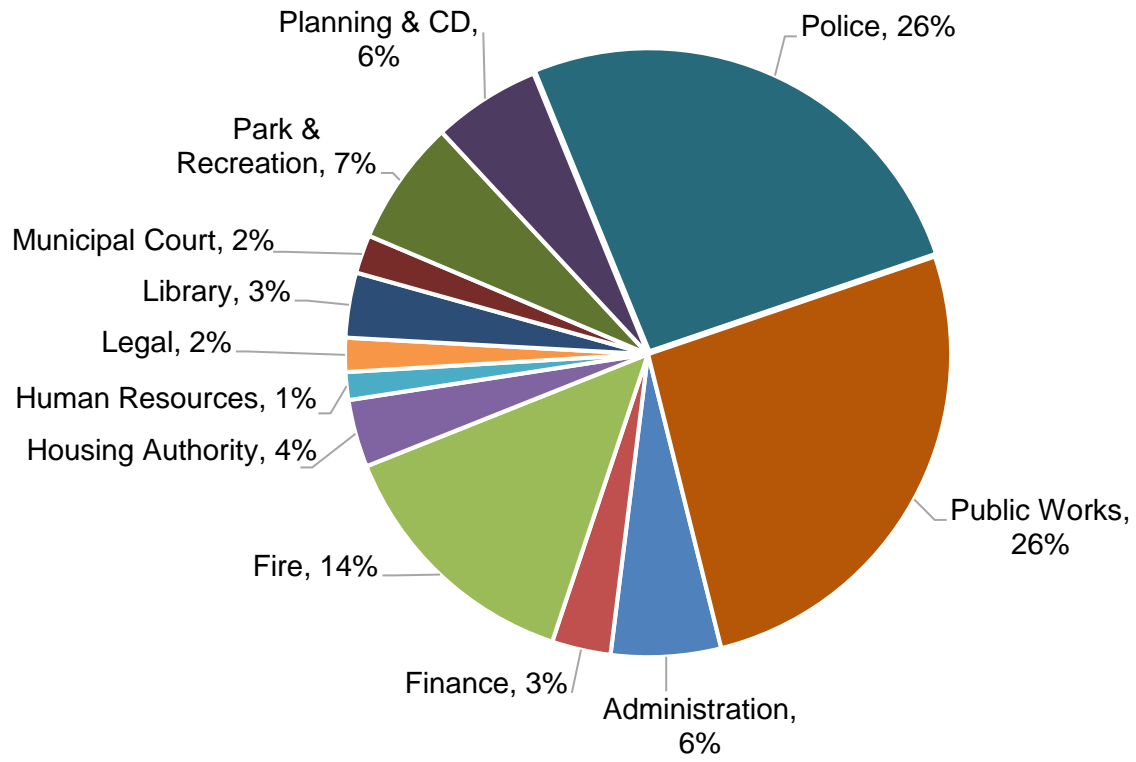
Port Authority	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2021 Projected Amount as of 06/15/2021	2022 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$817	\$0	\$0	\$0	\$0
Debt Service	\$465,187	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Port Authority	\$466,004	\$0	\$0	\$0	\$0

Full Financial Summary can be found under the Port Authority Fund.
(See page 167)

City of Great Falls
Adopted Budget
Fiscal Year 2022

Employee Summary

FY2022 FTE Count – Full & Part-Time Positions



	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
Administration	30.07	30.07	30.07
Finance	16.10	16.10	16.10
Fire	71.00	71.00	71.00
Housing Authority	18.50	18.50	18.50
Human Resources	5.60	5.60	7.60
Legal	9.29	9.29	9.29
Library	17.80	17.80	17.80
Municipal Court	10.49	10.49	10.49
Park & Recreation	34.33	34.33	34.33
Planning & Community Development	27.50	29.50	29.50
Police	133.00	133.00	133.00
Public Works	134.21	131.00	135.00
Total Full & Part-Time Positions¹	507.89	506.68	512.68

¹ Temporary and seasonal employees not included.

Changes to FTE Counts in FY2022

Human Resources

Human Resources	Added HR Generalist Position	1.00
	Moved Payroll from Finance	1.00
	Moved Risk Manager from Insurance Fund	1.00
	Total Change for Human Resources	3.00

Insurance & Safety

Insurance & Safety	Moved Risk Manager to HR Fund	(1.00)
	Total Change for Insurance & Safety	(1.00)

Finance

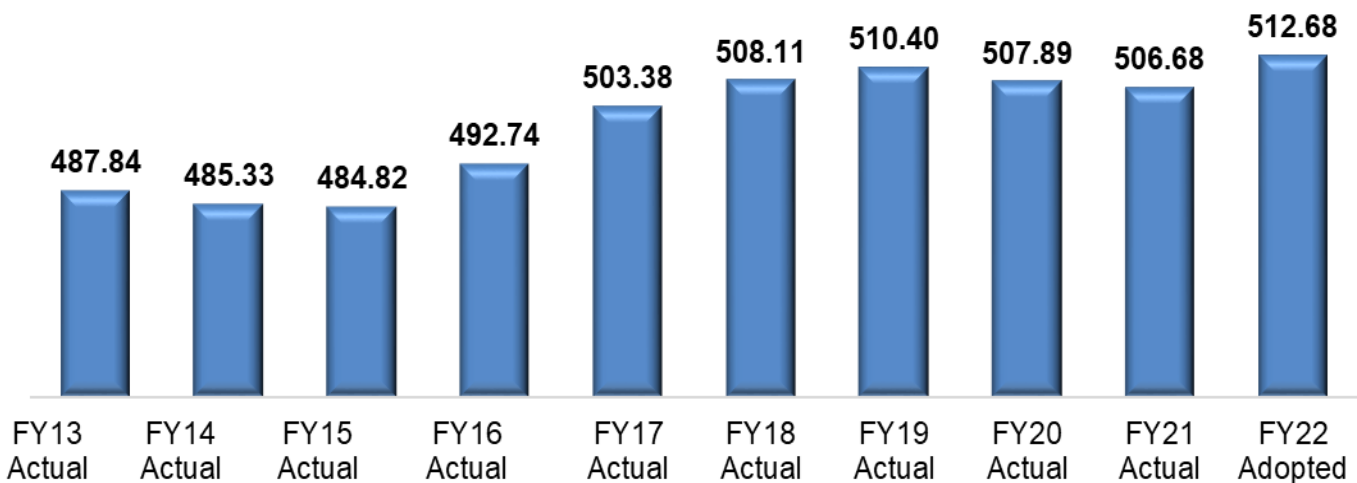
Finance	Moved Payroll to Human Resources	(1.00)
	Added Grant Administrator	1.00
	Total Change for Finance	0.00

Public Works

Engineering	Added 2 Engineers	2.00
	Added 2 Inspectors	2.00
	Total Change for Public Works	4.00

Total Change in FTEs	6.00
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10 Year History of FTEs



FTEs by Department and Division

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
Administration			
Mayor/City Commission	1.25	1.25	1.25
City Manager	3.00	3.00	3.00
City Clerk	2.00	2.00	2.00
Neighborhood Council	1.00	1.00	1.00
Animal Shelter Operations	10.28	10.28	10.28
Information Technology	8.00	8.00	8.00
Mansfield Events	4.54	4.54	4.54
Administration Department Total	30.07	30.07	30.07
Finance			
Accounting	6.30	6.30	7.20
Payroll (Moved to HR Fund FY2022)	1.15	1.15	-
Utilities	8.40	8.40	8.50
Mail	0.25	0.25	0.40
Finance Department Total	16.10	16.10	16.10
Fire			
Operations	66.50	66.50	65.60
Prevention	4.50	4.50	4.40
Emergency & Disaster	-	-	1.00
Fire Department Total	71.00	71.00	71.00
Housing Authority			
	18.50	18.50	18.50
Housing Authority Department Total	18.50	18.50	18.50
Human Resources			
Human Resources	4.60	4.60	7.60
Insurance & Safety (Moved to HR Fund FY2022)	1.00	1.00	-
Human Resources Department Total	5.60	5.60	7.60
Legal			
	9.29	9.29	9.29
Legal Department Total	9.29	9.29	9.29
Library			
	17.80	17.80	17.80
Library Department Total	17.80	17.80	17.80
Municipal Court			
	10.49	10.49	10.49
Municipal Court Department Total	10.49	10.49	10.49
Park & Recreation			
Park Areas	11.00	11.00	11.00
Administration	5.00	5.00	5.00
Trails Maintenance	1.00	1.00	1.00
Park Maintenance District	3.00	3.00	3.00
Natural Resources	5.00	5.00	5.00
Recreation	4.18	4.18	4.18
Swimming Pools	5.15	5.15	5.15
Park & Recreation Department Total	34.33	34.33	34.33

FTEs by Department and Division - Continued

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
Planning & Community Development			
Building Permits	11.30	11.30	11.30
Federal Block Grant	2.50	2.50	2.50
Federal Home Grant	0.30	0.30	0.30
Parking	0.60	0.60	0.60
Civic Center Facilities Admin	4.20	4.20	4.20
Planning/Historic Preservation	8.60	10.60	10.60
Planning & CD Department Total	27.50	29.50	29.50
Police			
Admin	2.75	1.75	1.75
Patrol	65.00	61.00	59.00
Detectives	19.00	23.00	26.00
Support Services	12.00	12.67	12.67
Records Bureau	10.00	10.00	9.00
HIDTA Task Force	1.00	1.00	1.00
Dispatch Services	23.25	23.58	23.58
Police Department Total	133.00	133.00	133.00
Public Works			
Street			
Street Maintenance	27.81	25.06	25.06
Traffic	5.00	5.00	5.00
Public Works Admin	4.00	4.00	4.00
Engineering	15.12	14.00	18.00
Water			
Lab Testing	2.00	2.00	2.00
Purification	14.00	14.00	14.00
Distribution	19.33	18.40	18.40
Sewer			
Sewer Treatment	0.25	0.25	0.25
Sewer Collection	10.78	11.40	11.40
Environmental Compliance	2.40	2.40	2.40
Storm Drain	3.55	2.55	2.55
Sanitation			
Residential	9.53	11.51	11.51
Commercial	8.51	8.51	8.51
Central Garage	11.93	11.93	11.93
Public Works Department Total	134.21	131.00	135.00
Total All Departments	507.89	506.68	512.68
Park & Recreation Seasonal / Temporary	29.13	29.13	29.13
Public Works Seasonal / Temporary	2.44	0.94	0.94
Seasonal / Temporary Total	31.57	30.07	30.07
Total	539.46	536.75	542.75

FTEs by Fund

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
General Fund			
Mayor/City Commission	1.25	1.25	1.25
Municipal Court	10.49	10.49	10.49
City Manager	3.00	3.00	3.00
City Clerk	2.00	2.00	2.00
Neighborhood Council	1.00	1.00	1.00
Animal Shelter Operations	10.28	10.28	10.28
Legal	9.29	9.29	9.29
Police	108.75	108.42	108.42
Fire	71.00	71.00	71.00
Park & Recreation	17.00	17.00	17.00
General Fund Total	234.06	233.73	233.73
Other Funds			
Administration Department Funds (Outside of General Fund)			
Information Technology Fund	7.75	7.75	7.75
City Telephone Fund	0.25	0.25	0.25
Civic Center Events Fund	4.54	4.54	4.54
Finance Fund	16.10	16.10	16.10
Human Resources Funds			
Human Resources Fund	4.60	4.60	7.60
Insurance & Safety Fund	1.00	1.00	-
Housing Authority Fund	18.50	18.50	18.50
Library Fund	17.80	17.80	17.80
Park & Recreation Funds (Outside of General Fund)			
Park Maintenance District	3.00	3.00	3.00
Golf	-	-	-
Natural Resources	5.00	5.00	5.00
Recreation	4.18	4.18	4.18
Swimming Pool	5.15	5.15	5.15
Planning & Community Development Funds			
Permits Fund	11.30	11.30	11.30
Federal Block Grant Fund	2.50	2.50	2.50
Federal Home Grant Fund	0.30	0.30	0.30
Parking Fund	0.60	0.60	0.60
Civic Center Facility Admin Fund	4.20	4.20	4.20
Planning & Community Development Fund	8.60	10.60	10.60

FTEs by Fund - Continued

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted
Police Department Funds (Outside of General Fund)			
HIDTA Task Force	1.00	1.00	1.00
Dispatch Services	23.25	23.58	23.58
Public Works Funds			
Street			
Street Maintenance	27.81	25.06	25.06
Traffic	5.00	5.00	5.00
Public Works Admin	4.00	4.00	4.00
Engineering	15.12	14.00	18.00
Water			
Lab Testing	2.00	2.00	2.00
Purification	14.00	14.00	14.00
Distribution	19.33	18.40	18.40
Sewer			
Sewer Treatment	0.25	0.25	0.25
Sewer Collection	10.78	11.40	11.40
Environmental Compliance	2.40	2.40	2.40
Storm Drain	3.55	2.55	2.55
Sanitation			
Residential	9.53	11.51	11.51
Commercial	8.51	8.51	8.51
Central Garage	11.93	11.93	11.93
Total Other Funds	273.83	272.95	278.95
Total All Funds	507.89	506.68	512.68
Total Seasonal / Temporary	31.57	30.07	30.07
Total	539.46	536.75	542.75

City of Great Falls
Adopted Budget
Fiscal Year 2022

Supplemental

RESOLUTION NO. 10412
RESOLUTION TO FIX ANNUAL TAX LEVY
A RESOLUTION PROVIDING FOR THE ANNUAL TAX
LEVY IN MILLS FOR THE FISCAL YEAR BEGINNING
JULY 1, 2021 AND ENDING JUNE 30, 2022

- WHEREAS,** Montana Code Annotated (MCA), 7-1-114, states "(1) A local government with self-governing powers is subject to ...(g) except as provided in subsection (3), any law regulating the budget, finance, or borrowing procedures and powers of local governments...(3) (b) The provisions of 15-10-420 apply to self-governing local government units."
- WHEREAS,** The City of Great Falls, Montana adopted a self-governing charter in 1986. Article I, Section 3 of the Charter of the City of Great Falls, Montana states: "The total mill levy shall not exceed that allowed to general powers cities of the first class by Montana Law."
- WHEREAS,** Section 7-6-4036, MCA, requires the City Commission to fix the tax levy for each taxing jurisdiction by the later of the first Thursday after the first Tuesday in September or within 30 calendar days after receiving certified taxable values. Certified taxable values were received August 2, 2021.
- WHEREAS,** Section 15-10-420, MCA provides:
- (1)(a) Subject to the provisions of this section, a governmental entity that is authorized to impose mills may impose a mill levy sufficient to generate the amount of property taxes actually assessed in the prior year plus one-half of the average rate of inflation for the prior 3 years. The maximum number of mills that a governmental entity may impose is established by calculating the number of mills required to generate the amount of property tax actually assessed in the governmental unit in the prior year based on the current year taxable value, less the current year's value of newly taxable property plus one-half the average rate of inflation for the prior 3 years.
 - (2) ... plus any additional levies authorized by the voters ...
 - (9) (a) The provisions of subsection (1) do not prevent or restrict:...(vi) the portion that is the amount in excess of the base contribution of a governmental entity's property tax levy for contributions for group benefits excluded under 2-9-212 or 2-18-703.
- WHEREAS,** Section 15-10-201, MCA, requires the City Commission to fix its tax levy in mills and tenths and hundredths of mills.
- WHEREAS,** The Department of Revenue's certified taxable value for the City of Great Falls is \$107,137,157 which equates to \$107,137 per mill; when the incremental value of the tax increment finance districts is removed the value is \$103,622 per mill. This includes \$366,758 or \$2,192 per mill, of newly taxable property.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF GREAT FALLS, MONTANA:**Section 1. - Determination of Mill Levy Limit**

- Appendix A shows the determination of the total mill levy limit of 170.70 mills.
- An additional 33.13 “Permissive Medical Levy” is allowed under 15-10-420(9)(a)(vi) for increased health insurance premiums not included in the Appendix A calculation.
- An additional 1.58 mills is allowed under 15-10-420(2) for additional voter supported mills. On November 4, 2003, a \$2.5 million general obligation bond was approved by voters for construction of a soccer park. It has been determined that 1.58 mills for soccer park debt service payments is needed for Fiscal Year 2022.

Section 2. - Tax Levy Amounts

A 201.35 mill levy will generate:

- a. \$ 16,972,278 from the \$101,430 certified value per mill for Previously Taxable Property;
- b. \$ 366,758 from the \$2,192 certified value per mill for Newly Taxable Property;
- c. \$ 3,361,491 from the \$103,622 certified value per mill for increased Health Insurance premiums “Permissive Medical Levy”,
- d. \$ 163,722 from the \$103,622 certified value per mill for soccer park debt service payments, and,
- e. \$ 20,864,249 in total City tax for 2021 Tax Year from the \$103,622 total certified value per mill.

This does not reflect delinquent collections or tax increments withheld.

Section 3. - Tax Levy Required and Set

- a. 167.33 mill levy- The City Commission has determined a \$17,339,036 tax levy, requiring a 167.33 mill levy, is necessary to balance the General Fund Budget.
- b. 32.44 mill levy- The City Commission has determined a \$3,361,491 “Permissive Medical Levy”, requiring a 32.44 mill levy, is necessary for increased health premium costs to balance the General Fund Budget.
- c. 1.58 mill levy- The City Commission has determined a \$163,722 tax levy, requiring a 1.58 mill levy, is necessary for the soccer park debt service payment.
- d. Total 201.35 - The City Commission of the City of Great Falls, Montana, hereby fixes the tax levy for the fiscal year July 1, 2021 through June 30, 2022 at 201.35 mills.

Determination of Tax Revenue and Mill Levy Limitations, Section 15-10-420, MCA

Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year (from Prior Year's form Line 17)	\$ 16,972,385	\$ 16,972,385
Add: Current year inflation adjustment @ 0.93%		\$ 157,843
Subtract: Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)	\$ -	\$ -
Adjusted ad valorem tax revenue		\$ 17,130,228
<u>ENTERING TAXABLE VALUES</u>		
Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 107,137,157	\$ 107,137,157
Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)	\$ 3,515,356	\$ (3,515.356)
Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 103,621.801
Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (2,191,822)	\$ (2,191.822)
Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)	\$ -	\$ -
Adjusted Taxable value per mill		\$ 101,429.979
CURRENT YEAR calculated mill levy		168.89
CURRENT YEAR calculated ad valorem tax revenue		\$ 17,500,686
<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>		
Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	1.81	1.81
Total current year authorized mill levy, including Prior Years' carry forward mills		170.70
Total current year authorized ad valorem tax revenue assessment		\$ 17,688,241
<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>		
Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	167.33	167.33
Total ad valorem tax revenue actually assessed in current year		\$ 17,339,036
<u>RECAPITULATION OF ACTUAL:</u>		
Ad valorem tax revenue actually assessed		\$ 16,972,278
Ad valorem tax revenue actually assessed for newly taxable property		\$ 366,758
Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
Total ad valorem tax revenue actually assessed in current year		\$ 17,339,036
Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		3.37



MONTANA
Form AB-72T
Rev. 7-21

2021 Certified Taxable Valuation Information

(15-10-202, MCA)

Cascade County

CITY OF GREAT FALLS

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

1. 2021 Total Market Value ¹	\$	6,393,578,644
2. 2021 Total Taxable Value ²	\$	107,137,157
3. 2021 Taxable Value of Newly Taxable Property.....	\$	2,191,822
4. 2021 Taxable Value less Incremental Taxable Value ³	\$	103,621,801
5. 2021 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
INT'L MALTING PLANT	835,820	347,618	488,202
WEST BANK RENEWAL	1,467,269	292,536	1,174,733
GF INT'L AIRPORT	243,756	107,149	136,607
GF DOWNTOWN URBAN	4,853,187	3,643,698	1,209,489
EAST INDUSTRIAL PARK	508,647	2,322	506,325

Total Incremental Value \$ 3,515,356

Preparer Katie Kakalecik

Date 7/26/2021

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2021 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	90,780
II. Total value exclusive of "newly taxable" property	\$	706,225

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/09/2021, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/13/2021, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

Where Do Your Property Taxes Go?



Cascade County
16.8%

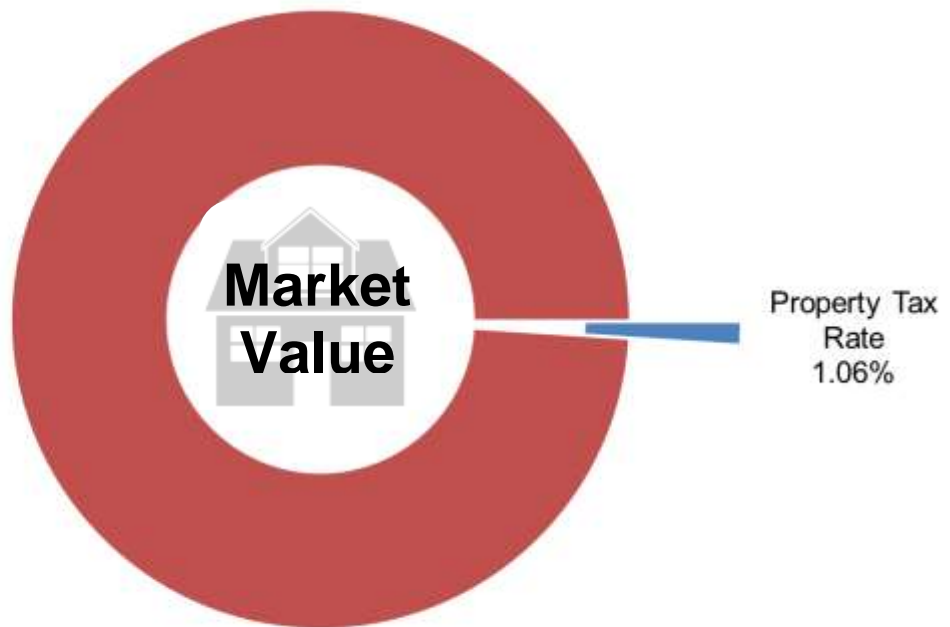
City of Great Falls
26.7%

Transit District
2.9%

Great Falls Public
Schools
35.0%

State Schools
18.7%

What Percent of Market Value are Property Taxes?



How to Calculate Residential Home Property Taxes

Multiply your home's market value by:	1.057%	Example		
		\$ 100,000	X 1.057%	= \$ 1,057

OR

The following steps may be used to calculate property taxes.

		Example		
	Taxable Market Value, "Market"	\$ 100,000		(From Assessment Notice)
Multiply By:	2020 Taxable Rate (%)	X <u>1.35000%</u>		(From Assessment Notice)
	Current Taxable Value, "Taxable"	\$ 1,350		(From Assessment Notice)
Divide By:	1,000	<u>1,000</u>		(Mill Equivalent)
	Taxable Value per Mill	\$ 1.3500		
Multiply By:	Total Levy in Mills	X <u>783.32</u>		(See Below)
	Calculated Total Property Tax	<u>\$ 1,057.49</u>		

The FY 2021 Tax Levies for the example are below. FY 2022 mills have not yet been finalized for all districts.

	<u>Total</u>	<u>School (State and District)</u>	<u>City</u>	<u>County</u>	<u>Transit</u>
Mill Levy	783.32	420.39	208.79	131.62	22.52
Property Tax	\$1,057.49	\$567.53	\$281.87	\$177.69	\$30.40
Tax as a Percent of Market Value	1.06%	0.57%	0.28%	0.18%	0.03%
Share of Total	100%	53.67%	26.65%	16.80%	2.87%

The Example is a residential property with a \$100,000 taxable market value. A tax payer can go to: <https://itax.tylertech.com/cascademt/> to review individual parcels property taxes for Cascade County. The tax example does not include special assessments or other special districts.

History of City Tax Levies, in Mills

The City's tax levies, in mills, have been:

Fiscal Year	2022	2021	2020	2019	2018	2017	2016	2015
General Purpose	165.33	170.84	163.99	167.62	163.41	165.26	160.17	173.77
Library	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Permissive Medical Lev	32.44	34.23	33.11	29.86	27.63	26.14	23.03	22.87
Swimming Pool Debt	0.00	0.00	0.00	0.00	0.00	2.94	3.12	3.62
Soccer Park Debt	1.58	1.72	1.68	1.76	1.74	1.90	1.97	2.28
Total Mill Levy	201.35	208.79	200.78	201.24	194.78	198.24	190.29	204.54
Net Mill Value \$	\$103,622	\$98,197	\$101,525	\$97,185	\$94,164	\$89,978	\$86,964	\$75,053
Tax Levy \$	\$20,864,249	\$20,502,570	\$20,384,444	\$19,557,045	\$18,341,320	\$17,837,196	\$16,548,385	\$15,351,310

History of Overlapping Mill Levies on Property in the City

The overlapping mill levies on property in the City:

	2022	2021	2020	2019	2018	2017	2016	2015
In Mills:								
Schools								
District Levied	TBD	274.18	243.93	249.97	231.99	181.31	186.60	200.28
State Levied	TBD	146.21	148.53	150.24	151.57	149.26	147.86	152.45
Total Schools	TBD	420.39	392.46	400.21	383.56	330.57	334.46	352.73
City of Great Falls	201.35	208.79	200.78	201.24	194.78	198.24	190.29	204.54
Cascade County	TBD	131.62	126.92	129.64	127.28	127.07	121.87	133.56
Transit District	TBD	22.52	21.33	19.65	19.31	19.60	19.61	21.17
Total Overlapping Levy	TBD	783.32	741.49	750.74	724.93	675.48	666.23	712.00
As a Percent:								
District Levied	TBD	35.00%	32.90%	33.30%	32.00%	26.84%	28.01%	28.13%
State Levied	TBD	18.67%	20.03%	20.01%	20.91%	22.10%	22.19%	21.41%
Total Schools	TBD	53.67%	52.93%	53.31%	52.91%	48.94%	50.20%	49.54%
City of Great Falls	TBD	26.65%	27.08%	26.81%	26.87%	29.35%	28.56%	28.73%
Cascade County	TBD	16.80%	17.12%	17.27%	17.56%	18.81%	18.29%	18.76%
Transit District	TBD	2.87%	2.88%	2.62%	2.66%	2.90%	2.94%	2.97%
Total Overlapping Levy	TBD	100%	100%	100%	100%	100%	100%	100%

Taxable Valuation History

Tax Increment Districts												
Tax Levy Year	Fiscal Year	Total Taxable Value	Downtown	Pasta MT/ General Mills	International Malting Plant	West Bank Urban Renewal Plan	Great Falls Int'l Airport	East Industrial Park	Net Taxable Value	New Property Value	% Increase (Decrease) Prior Year Newly Taxable Property	Levy in Mills
2001	FY 2002	\$65,437,840	\$4,511,569	\$552,276	NA	NA	NA	NA	\$60,373,995	\$1,011,770	-47.8%	111.32
2002	FY 2003	\$65,117,051	\$4,364,549	\$595,357	NA	NA	NA	NA	\$60,157,145	\$1,302,597	28.7%	119.00
2003	FY 2004	\$65,328,553	\$4,102,725	\$700,009	NA	NA	NA	NA	\$60,525,819	\$1,041,336	-20.1%	124.33
2004	FY 2005	\$66,377,650	\$3,343,580	NA	NA	NA	NA	NA	\$63,034,070	\$2,030,124	95.0%	131.64
2005	FY 2006	\$68,609,562	\$3,402,127	NA	NA	NA	NA	NA	\$65,207,435	\$2,748,377	35.4%	138.27
2006	FY 2007	\$70,990,415	\$3,832,568	NA	\$141,345	NA	NA	NA	\$67,016,502	\$2,873,541	4.6%	140.94
2007	FY 2008	\$73,776,332	\$4,064,883	NA	\$225,476	NA	NA	NA	\$69,485,973	\$2,387,436	-16.9%	158.21
2008	FY 2009	\$76,405,690	\$4,107,804	NA	\$294,210	\$30,733	NA	NA	\$71,972,943	\$2,138,961	-10.4%	162.68
2009	FY 2010	\$76,862,700	NA	NA	\$309,168	\$205,857	NA	NA	\$76,347,675	\$6,947,574	224.8%	169.04
2010	FY 2011	\$78,275,702	NA	NA	\$195,477	\$574,725	\$728	NA	\$77,504,772	\$2,931,771	-57.8%	173.10
2011	FY 2012	\$78,709,035	NA	NA	\$176,312	\$553,480	\$6,659	NA	\$77,972,584	\$5,295,716	80.6%	183.24
2012	FY 2013	\$77,852,991	NA	NA	\$157,225	\$557,385	\$6,333	NA	\$77,132,048	\$1,278,348	-75.9%	193.57
2013	FY 2014	\$78,054,590	\$105	NA	\$155,000	\$560,136	\$11,171	NA	\$77,328,178	\$787,945	-38.4%	198.74
2014	FY 2015	\$76,098,354	\$41,765	NA	\$386,390	\$575,135	\$11,275	\$31,452	\$75,052,337	\$312,611	-60.3%	204.54
2015	FY 2016	\$88,577,771	\$444,316	NA	\$504,796	\$579,885	\$42,030	\$42,557	\$86,964,187	\$5,072,060	1522.5%	190.29
2016	FY 2017	\$91,113,880	\$0	NA	\$512,371	\$537,828	\$43,717	\$41,662	\$89,978,302	\$5,238,618	3.3%	198.24
2017	FY 2018	\$95,822,493	\$252,609	NA	\$383,849	\$654,253	\$47,867	\$319,573	\$94,164,342	\$2,643,701	-49.5%	194.78
2018	FY 2019	\$99,201,290	\$289,538	NA	\$440,041	\$772,903	\$48,317	\$465,364	\$97,185,127	\$4,606,852	74.3%	201.24
2019	FY 2020	\$104,780,322	\$1,054,084	NA	\$443,834	\$1,087,196	\$104,694	\$511,217	\$101,579,297	\$1,203,919	-73.9%	200.78
2020	FY 2021	\$101,651,616	\$1,060,260	NA	\$490,957	\$1,108,781	\$131,202	\$663,326	\$98,197,090	\$691,320	-42.6%	208.79
2021	FY 2022	\$107,137,157	\$1,209,489	NA	\$488,202	\$1,174,733	\$136,607	\$506,325	\$103,621,801	\$2,191,822	217.0%	201.35

All amounts as of time of certification

- Note 1:** Starting in 1999 mill levies were "floated" in order to achieve the statutorily limited tax revenues.
 Voters approved a 2 mill increase for the Library in November, 2000.
 Voters approved a \$2.5 million general obligation bond for a soccer park November 4, 2003.
 Voters approved a \$2.27 million general obligation bond for repair and improvement of city pool facilities November 7, 2006.

General Fund Revenue Increase from New Taxable Property, Inflation, & State Entitlement Payments

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	\$2,138,961	\$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	\$781,414	\$4,606,852	\$127,721	0.817%	1.85%	\$145,815	\$8,058,547	\$300,000	\$2,901,751	\$1,354,950
2020	\$199,839	\$1,203,919	\$168,142	1.020%	3.00%	\$292,005	\$8,350,552	\$460,000	\$3,361,751	\$1,119,986
2021	\$119,488	\$691,320	\$0	0.000%	3.24%	\$284,198	\$8,634,750	\$0	\$3,361,751	\$403,686
2022	\$366,758	\$2,191,822	\$0	0.000%	1.44%	\$130,271	\$8,765,021	\$0	\$3,361,751	\$497,029
Total	\$8,350,727		\$2,172,608			\$3,668,964		\$3,361,751		\$17,554,050
21 Year Average	\$397,654		\$103,458			\$174,713		\$160,083		\$835,907

The City of Great Falls is the county seat of Cascade County and is the third largest city in Montana. Situated on the Missouri River, the City is approximately 50 miles east of the Continental Divide and 120 miles south of the Canadian border. The City serves as a gateway to Glacier National Park and is on a main thoroughfare to Yellowstone National Park. Great Falls is fortunate to have several pedestrian/bicycle facilities including the nationally recognized River's Edge Trail system which follows the Missouri River from Gibson Park to Giant Springs. The 48 mile trail wanders through the City of Great Falls area, connecting parks and other points of interest along the Missouri River including Black Eagle Falls, Rainbow Falls, Crooked Falls and "The Great Falls of the Missouri" just below Ryan Dam. Malmstrom Air Force Base is the state's largest military installation and the Montana Air National Guard is located near the Great Falls International Airport. The City encompasses an area of over 22 square miles with a population of 59,638 according to the U.S. Census Bureau population estimates.

The present Great Falls townsite was first noted in the journals of Lewis and Clark in 1805 as they portaged around "the thundering Great Falls of the Missouri". In 1882, Paris Gibson, a Minneapolis City planner and engineer, recognized the potential of the area's abundant resources and central location. Gibson's legacy was a carefully planned City that makes Great Falls unique today.

The City of Great Falls is a municipal corporation, organized in 1888 under the laws of the State of Montana. The City operates under the Commission/Manager form of government with a self-governing charter which became effective July 1, 1986. The City's executive, legislative, and policy-making body is the City Commission which is composed of a mayor and four commissioners. The Mayor is elected at-large for a term of two years and the Commissioners serve overlapping four-year terms. The City Manager serves as the appointed Chief Executive Officer carrying out the policies established by the City Commission and overseeing all operations.

Great Falls has nine neighborhood councils comprised of five members each. Members are elected to two-year terms. The councils act in an advisory capacity to the City Commission, the City Manager and to other City advisory bodies.

Services provided by the City of Great Falls include police, fire, planning, library, parks & recreation, street repair and maintenance, water, sanitary sewer, storm drain, and sanitation.

Class of City	First Class
County located in	Cascade
Year Incorporated	1888
Active Registered Voters	25,137
Inactive Registered Voters	12,624
Population	59,638
Form of Government	Commission/ Manager

**Demographic Statistics
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Population</u> ¹	<u>Personal Income</u> ²	<u>Per Capita Income</u> ²	<u>School Enrollment</u> ³	<u>Unemployment Rate</u> ⁴
2011	58,505	3,076,502	37,437	10,127	6.4%
2012	58,950	3,161,768	38,790	10,109	5.4%
2013	58,893	3,228,329	39,448	10,198	5.1%
2014	59,351	3,336,106	40,822	10,347	4.0%
2015	59,152	3,357,888	40,759	10,193	3.9%
2016	59,638	3,389,496	41,163	10,520	4.1%
2017	59,178	3,460,063	42,053	10,549	3.8%
2018	58,876	3,546,163	43,375	10,476	3.9%
2019	58,701	3,752,800	45,959	10,416	3.4%
2020	58,434	3,879,504	47,518	10,491	6.9%

- ¹ U.S. Census Bureau, Population Estimates, for one calendar year prior.
- ² U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Information System for Cascade County, Montana www.bea.doc.gov/bea/regional/bearfacts. The personal income and per capita income information is for two calendar years prior. Personal income estimates are in thousands of dollars.
- ³ Great Falls School District No. 1. Great Falls, Montana.
- ⁴ Montana Department of Labor & Industry Research & Analysis Bureau for Cascade County.

**Major Employers
Current Year and Nine Years Ago**

<u>Employer</u>	<u>2020</u>			<u>2011</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>
Malmstrom Air Force Base	3,960	1	11%	4,740	1	16%
Benefis Health Care Center	3,203	2	9%	2,550	2	8%
Great Falls Public Schools	1,926	3	5%	1,550	3	5%
Montana Air National Guard	1,012	4	3%	1,062	4	3%
Great Falls Clinic	631	5	2%	583	5	2%
Wal-Mart	600	6	2%	487	9	2%
City of Great Falls	589	7	2%	527	7	2%
Cascade County	523	8	1%	527	8	2%
Centene Corporation	319	9	1%	-	-	-
Albertsons	285	10	1%	261	10	1%
Asurion (formerly N.E.W. Customer Services Cos.)				580	6	2%

Source: Great Falls Tribune, Great Falls Montana Outlook 2018 printed February 19, 2018
www.greatfallstribune.com.
 Ranking based on total employees.

**Computation of Direct And Overlapping Long Term Debt
June 30, 2020**

Jurisdiction	General Obligation Debt Outstanding ¹	Percent Allocable to City ¹	Amount Allocable to City
Elementary School District No. 1	\$ 46,928,409	69.90%	\$ 32,800,669
High School District No. 1	50,897,826	68.62%	34,925,891
Cascade County	-	58.92%	-
Total overlapping debt			67,726,560
Total direct debt ²			7,946,976
Total direct and overlapping debt			<u>\$ 75,673,536</u>

¹ Accounting Office of Clerk and Recorder Cascade County, Montana

² City of Great Falls, Montana

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Great Falls. This process recognizes that the entire debt burden borne by the residents and businesses should be taken into account when considering the city's ability to issue and repay long-term debt. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

**Principal Taxpayers
Current Year and Nine Years Ago**

Taxpayer	2020			2011		
	Taxable Assessed Value	Rank	Percentage of Total	Taxable Assessed Value	Rank	Percentage of Total
Calumet Montana Refining, LLC	4 \$8,762,541	1	8.36%	\$1,650,245	2	2.11%
Northwestern Energy, LLC	6,488,898	2	6.19%	3,774,185	1	4.82%
Energy West Montana Inc	2 1,887,024	3	1.80%	901,861	4	1.15%
Burlington Northern Santa Fe Railroad Co	1,067,928	4	1.02%			
GK Development Inc	1 791,251	5	0.76%	702,258	5	0.90%
Pasta Montana LLC	770,710	6	0.74%	671,499	8	0.86%
Verizon Wireless	688,735	7	0.66%			
DOC Great Falls Holding LLC	675,352	9	0.64%			
Bresnan Communications (Charter)	663,280	8	0.63%	698,779	6	0.89%
Federal Express Corp	662,824	10	0.63%			
Centurylink, Inc		3		955,568	3	1.22%
General Mills, Inc				600,258	9	0.77%
Malteurop North America Inc.		5		532,256	10	0.68%
Benefis Health System, Inc				672,705	7	0.86%
	<u>\$22,458,543</u>		<u>21.43%</u>	<u>\$11,159,614</u>		<u>14.26%</u>
Total Assessed Value	<u>\$104,780,322</u>			<u>\$78,275,702</u>		

Source: Treasurer's Office, Cascade County, Montana

1 In Fiscal Year 2014, Holiday Village Partners LLC changed to GK Development Inc

2 In Fiscal Year 2014, Great Falls Gas Co. changed to Energy West Montana Inc.

3 In Fiscal Year 2015, Qwest Corporation changed to Centurylink, Inc.

4 In Fiscal Year 2015, Montana Refining Corp. changed to Calumet Montana Refining, LLC

5 In Fiscal Year 2016, International Malting Company LLC changed to Malteurop North America Inc.

**Taxable Assessed and Market Value of Taxable Property
Last Ten Fiscal Years**

Fiscal Year	Real Property		Personal Property		Total Real & Personal Property		Ratio of Taxable Assessed Value to Total Market Value	Direct Mills Applied
	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value	Market Value	Taxable Assessed Value		
TAXABLE ASSESSED AND MARKET VALUE OF TAXABLE PROPERTY - TOTAL								
2011	2,286,266,340	63,422,541	335,049,320	14,853,161	2,621,315,660	78,275,702	2.99%	173.10
2012	2,353,657,366	62,915,536	343,605,243	15,793,499	2,697,262,609	78,709,035	2.92%	183.24
2013	2,562,754,623	71,724,719	217,648,518	6,128,272	2,780,403,141	77,852,991	2.80%	193.57
2014	2,645,842,533	71,466,672	233,291,897	6,587,918	2,879,134,430	78,054,590	2.71%	198.74
2015	2,711,922,840	70,661,377	216,917,883	5,436,977	2,928,840,723	76,098,354	2.60%	204.54
2016	4,902,476,643	78,823,672	363,583,585	9,754,099	5,266,060,228	88,577,771	1.68%	190.29
2017	4,956,742,318	80,856,634	395,573,329	10,491,169	5,352,315,647	91,347,803	1.71%	198.24
2018	5,515,576,327	94,060,050	106,575,740	1,762,443	5,622,152,067	95,822,493	1.70%	194.78
2019	5,657,454,119	97,741,707	113,347,623	1,822,862	5,770,801,742	99,564,569	1.73%	201.24
2020	5,988,180,028	102,882,454	116,532,959	1,897,868	6,104,712,987	104,780,322	1.72%	200.78
TAXABLE ASSESSED AND MARKET VALUE OF TAXABLE PROPERTY - NET OF TAX INCREMENT DISTRICTS (TID)								
2011	2,232,576,531	61,903,579	333,352,184	14,800,836	2,565,928,715	76,704,415	2.99%	173.10
2012	2,299,416,422	61,430,953	341,552,897	15,728,446	2,640,969,319	77,159,399	2.92%	183.24
2013	2,510,700,401	70,256,694	216,731,371	6,108,978	2,727,431,772	76,365,672	2.80%	193.57
2014	2,467,468,606	66,426,926	219,254,983	5,723,343	2,686,723,589	72,150,269	2.69%	198.74
2015	2,507,288,203	65,146,953	202,918,247	4,599,174	2,710,206,450	69,746,127	2.57%	204.54
2016	4,602,793,224	73,709,855	343,909,919	8,832,202	4,946,703,143	82,542,057	1.67%	190.29
2017	4,679,803,741	75,245,526	385,641,073	10,336,672	5,065,444,814	85,582,198	1.69%	198.24
2018	5,216,076,085	88,187,361	94,556,655	1,569,152	5,310,632,740	89,756,513	1.69%	194.78
2019	5,343,981,416	91,578,510	97,111,181	1,567,981	5,441,092,597	93,146,491	1.71%	201.24
2020	5,647,709,389	95,611,019	95,802,462	1,575,336	5,743,511,851	97,186,355	1.69%	200.78
TAXABLE ASSESSED AND MARKET VALUE OF TAXABLE PROPERTY - TOTAL TAX INCREMENT DISTRICTS (TID) ¹								
2011	53,689,809	1,518,962	1,697,136	52,325	55,386,945	1,571,287	2.84%	167.10
2012	54,240,944	1,484,583	2,052,346	65,053	56,293,290	1,549,636	2.75%	177.24
2013	52,054,222	1,468,025	917,147	19,294	52,971,369	1,487,319	2.81%	187.57
2014	178,373,927	5,039,746	14,036,914	864,575	192,410,841	5,904,321	3.07%	192.74
2015	204,634,637	5,514,424	13,999,636	837,803	218,634,273	6,352,227	2.91%	198.54
2016	299,683,419	5,113,817	19,673,666	921,897	319,357,085	6,035,714	1.89%	184.29
2017	276,938,577	5,611,108	9,932,256	154,497	286,870,833	5,765,605	2.01%	192.24
2018	299,500,242	5,872,689	12,019,085	193,291	311,519,327	6,065,980	1.95%	188.78
2019	313,472,703	6,163,197	16,236,442	254,881	329,709,145	6,418,078	1.95%	195.24
2020	340,470,639	7,271,435	20,730,497	322,532	361,201,136	7,593,967	2.10%	194.78

Source: Montana State Department of Revenue.

University mill levies of 6 mills are excluded from tax increment districts.

Note: The City's real estate property tax is levied as of November 1 on the assessed value listed as of January 1 of the same year, for all property located in the City. Assessed values are established by the Montana Department of Revenue based on a market value. A revaluation of all property is required to be completed on a periodic basis. Taxable value is defined by State statute as a fixed percentage of assessed value.

Taxable Assessed and Market Value of Tax Increment Districts Last Ten Fiscal Years

Real Property										
	Downtown Urban Renewal TID Market Value	Downtown Urban Renewal TID TAV	Industrial International Malting Co. TID Market Value	Industrial International Malting Co. TID TAV	Urban Renewal West Bank TID Market Value	Urban Renewal West Bank TID TAV	International Airport TID Market Value	International Airport TID TAV Value	East Industrial Ag Tech Park TID Market Value	East Industrial Ag Tech Park TID TAV Value
Base Value	N/A	\$ 3,643,575	N/A	\$ 362,124	N/A	\$ 292,250	N/A	\$ 107,149	N/A	\$ 2,322
2011	-	-	19,259,823	543,160	30,601,803 ¹	867,844	3,828,183	107,958	N/A	N/A
2012	-	-	19,258,904	523,995	30,791,048	846,591	4,190,992	113,997	N/A	N/A
2013	-	-	19,198,044	504,908	28,541,803	849,635	4,314,375	113,482	N/A	N/A
2014	123,431,697	3,646,875	19,953,345	502,683	30,330,227	771,868	4,658,658	118,320	N/A	N/A
2015	128,594,319	3,685,340	34,752,393	809,138	35,118,927	867,572	4,801,702	118,600	1,367,296	33,774
2016	195,391,550	3,211,943	46,763,872	844,655	46,788,808	872,334	8,374,742	140,006	2,364,447	44,879
2017	179,749,691	3,783,918	42,590,582	804,532	44,466,752 ³	837,983	7,814,404	140,691	2,317,148	43,984
2018	180,209,897	3,819,643	46,740,875	681,946	49,358,717	940,473	7,917,092	142,654	15,273,661	287,973
2019	180,097,784	3,851,787	49,506,568	733,149	55,379,006	1,053,913	7,919,065	142,678	20,570,280	381,670
2020	189,911,142	4,584,180	47,164,129	723,019	71,532,946	1,364,492	11,032,895	200,349	20,829,527	399,395

	Downtown Urban Renewal TID Market Value	Downtown Urban Renewal TID TAV	Industrial International Malting Co. TID Market Value	Industrial International Malting Co. TID TAV	Urban Renewal West Bank TID Market Value	Urban Renewal West Bank TID TAV	International Airport TID Market Value	International Airport TID TAV Value	East Industrial Ag Tech Park TID Market Value	East Industrial Ag Tech Park TID TAV Value
2011	-	-	18,106	543	1,679,030 ¹	51,782	N/A	N/A	N/A	N/A
2012	-	-	13,757	527	2,038,589	64,526	N/A	N/A	N/A	N/A
2013	-	-	-	-	917,147 ²	19,294	N/A	N/A	N/A	N/A
2014	12,583,883	834,448	765,763	15,310	684,712 ²	14,766	2,556	51	N/A	N/A
2015	12,583,384	816,242	925,650	13,885	489,792 ²	7,664	810	12	N/A	N/A
2016	16,625,748	875,948	1,484,318	22,265	952,066	14,511	611,534	9,173	N/A	N/A
2017 ⁴	4,414,343	68,004	4,634,259	69,513	215,888	6,805	667,766	10,175	N/A	N/A
2018 ⁴	5,035,663	76,664	4,268,423	64,027	405,439	6,316	805,253	12,362	1,504,307	33,922
2019	5,293,018	81,449	4,601,093	69,016	769,986	11,526	841,265	12,788	4,762,480	80,525
2020	7,352,426	113,602	4,562,251	68,433	1,001,063	15,015	748,241	11,338	7,066,516	114,144

Source: Montana State Department of Revenue.

Note: Incremental Value equals Base Value less Tax Increment District (TID) Taxable Assessed Value (TAV)

- ¹ The increase in value this year is due to the completion of the first structures and improvements in the district.
- ² The decrease in personal property for this year is due to the method of valuation which had the property as personal while under construction. Once placed in production the property became real property.
- ³ The decrease in value this year is due to the demolition of several prominent structures & improvements in the district.
- ⁴ The changes during FY 2018 were caused by the Montana Department of Revenue providing the wrong information/ reports to the City in previous years.





Account Number

The numeric coding for the City's accounting system. It provides the shorthand method of classifying and recording balances and transactions for City operations. The City uses a fourteen (14) digit account number with four main parts:

1st four digits	-- Fund
Next two digits	-- Department
Next three digits	-- Division
Last five digits	-- Object/Account

Accrual Basis of Accounting

The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

Acronyms

ADA: Americans with Disabilities Act
BID: Business Improvement District
CAFR: Comprehensive Annual Financial Report
CCHD: City County Health Department
CTEP: Community Transportation Enhancement Program
CDBG: Community Development Block Grant
CIP: Capital Improvements Program
CMATP: Central Montana Ag Technology Park
COPS: Community Oriented Policing Grant
DDACTS: Data Driven Approach to Crime and Traffic Safety
DEQ: Department of Environmental Quality
DNRC: Department of Natural Resources and Conservation
DTGFA: Downtown Great Falls Association
EPA: Environmental Protection Agency
ECP: Electric City Power Inc.
EMS: Emergency Medical Services
ERS: Equipment Revolving Schedule
FAA: Federal Aviation Administration
FHWA: Federal Highway Administration
FTE: Full Time Equivalent
FRS: Facility Revolving Schedule
GAAP: Generally Accepted Accounting Principals
GASB: Governmental Accounting Standards Board
GFDA: Great Falls Development Authority
GFOA: Governmental Financial Officers Association
GO Bonds: General Obligation Bonds
HIDTA: High Intensity Drug Trafficking Area

HOME Grant: U.S. Department of Housing and Urban Development's HOME Investment Partnership Program

HUD: Housing and Urban Development

IAFF: International Association of Fire Fighters

ICMA: International City Managers Association

MACI: Montana Air and Congestion Initiative

MAFB: Malmstrom Air Force Base

MANG: Montana Air National Guard

MCA: Montana Code Annotated

MDT: Montana Department of Transportation

MLCT: Montana League of Cities and Towns

MMIA: Montana Municipal Interlocal Authority

MPEA: Montana Public Employees Association

OCCGF: Official Code of the City of Great Falls

PRIMA: Public Risk Management Association

SDWA: Safe Drinking Water Act

SID: Special Improvement District

SILD: Special Improvement Lighting District

SLD: Special Lighting District

SMLD: Special Maintenance Lighting District

SRF: State Revolving Fund from the State of Montana DNRC

TBID: Tourism Business Improvement District

TID: Tax Increment District

Ad Valorem Tax

A tax based on value of property and used as the source of monies to pay general obligation debt and to support the general fund.

Amended Budget

The original budget including any budget amendments for the fiscal year not completed at the time of budget development.

Appropriation

Expenditure authority with specific limitations as to the amount, purpose, and time, set by the City Commission through statutorily prescribed procedures.

Appropriated Fund Balance

A portion of existing fund balance that is incorporated into the subsequent year's budget to "balance" expected expenditures in excess of expected revenues.

Balanced Budget

A budget in which expenditures for a given period are matched by expected revenues for the same period.

Basis of Budgeting

Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Beginning Balance

The funds brought forward from the previous fiscal year (ending balance).

Bond

A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation, revenue bonds, and special improvement district bonds. These are most frequently used to finance capital projects.

Bond Anticipation Notes

Short-term interest bearing notes issued in anticipation of bonds to be issued at a later date. The note is retired from proceeds of the bonds to which it is related.

Budget

A financial plan for the control of government operations. A budget primarily focuses on available reserve, revenue, and expenditure estimates as the means of control.

Budget Adjustment

A procedure to revise a budget appropriation either by City Commission approval or by City Manager authorization to adjust appropriations within a departmental budget.

Budget Columns

The Budget Detail Section presents budget information in columns as follows:

Actual – Historical data from the last completed fiscal year for comparison purposes.

Adopted Budget – The original budget adopted by the City Commission for the corresponding fiscal year.

Amended Budget – The original budget including any amendments for the fiscal year completed at the time of budget development.

Projected Amount as of 6/03/2019 – Projected revenues and expenditures for the fiscal year at the time of budget development. These figures have not been audited.

Adopted Budget (Manager Proposed in Proposed Budget) – The official budget adopted by the City Commission after public work sessions and formal hearings on the proposed budget. (In the Proposed Budget, the recommendation is from the City Manager to the City Commission.)

Capital Budget

A capital budget is an integral part of each fund's annual budget. The City Commission prioritizes capital expenditure proposals and approves appropriations for those which can be done with available resources. Capital budgets are typically set for projects such as streets, buildings, major renovations, and major equipment.

Capitalized

Tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Capital outlay items normally include operating equipment which will last longer than one year and has an initial cost per item of at least \$5,000.

Capital Improvement Program

A long-term plan for scheduling capital outlays and capital projects as needed for on-going operations and efficiency.

Component Unit

Legally separate organization that must be included in the financial report of the primary government.

Debt Service

Paying back, with interest, the money borrowed by the City. Debt service is typically paid according to a schedule of payments set at the time of the borrowing.

Department

A grouping of City divisions assigned to a single department head for administrative purposes.

Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

Disbursement

A payment of cash. A disbursement is typically the final step in the expenditure process.

Distinguished Budget Presentation Awards Program

A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division

A basic organizational unit of the City which is functionally unique in its delivery of services. Divisions are the individual businesses or business segments which make up the City.

Encumbrance

Commitments of funds against an appropriation until such time as the goods or services are received. An encumbrance may be in the form of a purchase order or a contract.

Expenditures

Disbursements and obligations to pay for goods or services which have been received by the City. Obligations to pay are the accrued part of expenditures.

Fiscal Year

State statute mandates a twelve month accounting year from July 1 through June 30.

Fixed Assets

Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, and other equipment.

Floating Mills

MCA 15-10-420 states "The maximum number of mills that a governmental entity may impose is established by calculating the number of mills required to generate the amount of property tax actually assessed in the governmental unit in the prior year based on the current year taxable value, ..." This is termed floating mills.

Full-Time Equivalent

A measure of effective authorized positions, indicating the percentage of time a position or group of positions are funded. It is calculated by equating 2,080 hours of work per year with the full-time equivalent of one position.

Fund

A fiscal and accounting entity with a self-balancing set of accounts. A fund can be thought of as a separate, complete business.

Fund Accounting

The fund accounting hierarchy provides for the fund groupings of Governmental and Proprietary funds

Governmental Funds**General Fund**

Account for all revenues and expenditures of the City which are not accounted for in other funds. The General Fund includes police, fire, court, parks, general administration and the City Commission. The intent is to clearly identify dependency on City general-purpose revenues.

Special Revenue Funds

Account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes other than trusts or capital projects.

Debt Service Funds

Account for the special financing and disbursement for general long-term debt.

Capital Project Funds

Account for financial resources to be used for the acquisition or construction of major capital facilities, other than trust or enterprise capital projects.

Fund Balance

The difference between their assets and liabilities as fund balance, which is divided into reserved and unreserved portions. Reserved fund balance is simply to isolate the portion of fund balance that is not available for the year's budget, so that unreserved fund balance can serve as a measure of current available financial resources.

Fund Balance Policy

Policy to maintain fund balance at a predetermined target level.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards for financial accounting and recording, encompassing the rules and procedures that define accepted accounting principles.

General Obligation (GO) Bonds

Bonds that are secured by the issuer's pledge of its full faith and credit to the repayment of the bonds, generally repaid from taxes and/or other general revenues.

Goals

A long-term attainable target for an organization – its vision of the future.

Grants

A contribution of assets (usually cash) by one governmental entity or other organization to another. Usually contributions are made to local governments from the state and federal governments and are for a specific purpose.

Indirect Costs

Costs necessary and related to providing a product or service, but which are not an integral part of the product or service. Electricity, heat, rent, telephones, office supplies, management, and supervision are examples of typical indirect costs.

Infrastructure

The streets, sidewalks, water lines, sewer lines, and other major systems and structures which provide the foundation for a community.

Interfund Activity

Activity between funds. Interfund activities are divided into two broad categories: reciprocal and nonreciprocal. Reciprocal activity comprises interfund loans and interfund services provided and used. Nonreciprocal activity comprises transfers and reimbursements.

Interfund Loans

Amounts provided between funds with a requirement for repayment.

Interfund Reimbursements

Repayments by one fund to another for expenditures incurred on its behalf.

Interfund Services Provided and Used

Sales and purchases of goods and services between funds for a price approximating their external exchange value.

Intergovernmental Revenue

Revenue received from another government unit for a specific purpose.

Internal Services Charges

The charges to user departments for internal services provided by another government agency, such as accounting, equipment maintenance, and communications.

Interfund Transfers

Flows of assets (such as cash or goods) between funds without flows of assets in return and without a requirement for repayment.

Legal Debt Margin

The excess of the amount of debt legally authorized over the amount of debt outstanding.

Levy

To impose taxes, special assessments, or service charges for the support of governmental facilities and services.

Major Funds

Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding

totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

Manager's Message

The part of the budget's introductory section in which the City Manager identifies key policies, strategies, and conditions to the City Commission and general public.

Mill

The traditional unit of expressing property tax rates. A mill equals one-thousandth (1/1000) of a dollar, or \$1 tax per \$1,000 of taxable valuation. Ten mills equals one percent (1%).

Modified Accrual Accounting

Basis of accounting according to which revenues are recognized in the accounting period in which they become available and measurable and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NeighborWorks

A national nonprofit organization created by Congress to provide financial support, technical assistance, and training for community-based revitalization efforts.

Object Code

The most detailed coding of expenditures. The basic elements of the object classifications are Personal Services, Supplies and Materials, Purchased Services, Fixed and Internal Charges, and Capital Outlay. Each of these classifications represents further subtotal and line item detail for very precise identification of expenditures.

Objectives

A specific measurable and observable result of an organization's activity which advances the organization toward its goal – a defined method to accomplish an established goal.

Operating Budget

The portion of the budget that pertains to daily operations that provide basic governmental services, such as personnel, supplies, and purchased services.

Overlapping Debt

The outstanding long-term debt of Cascade County, School District #1, City of Great Falls, and the Transit District that overlap geographically for property located in the City of Great Falls.

Performance Measures

Specific, quantitative measures of work performed within an activity or program.

Personnel Services

Costs related to compensating employees, including salaries, wages, and benefit costs.

Property Valuation

The value placed on real estate, personal property, and centrally assessed utilities as a basis for levying taxes.

Proprietary Funds

Enterprise Funds

Account for operations: (a) that are financed and operated in a manner similar to private business enterprises, primarily through user charges or (b) where enterprise type records are appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds

Account for goods or services provided on an interdepartmental or intergovernmental cost reimbursement basis. Costs are allocated to benefited operations, allowing accurate presentation and review of service and program costs.

Reserve

An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is not available for general appropriation.

Revenue

Receipts and receivables derived from any and all financing sources. The primary revenue classifications are:

Taxes

Real (property), personal, and motor vehicle property taxes, including the penalty and interest on delinquent taxes. The City does not receive any income taxes or sales taxes.

Fees charged for licenses and permits

Licenses include: motor vehicle, business, animal, etc. Permits include: building, utilities, signs, excavation, sidewalk, etc.

Intergovernmental Revenue

Revenues from federal, state and other governmental units. Tax levies collected by the county on behalf of the City are direct tax revenues of the City.

Charges for Services

Fees charged to users of services or facilities: water, sewer, parking, library, golf, etc.

Fines and Forfeitures

Revenues from fines and forfeitures such as: traffic, DUI, parking, library, etc.

Internal Services

Charges for services provided among departments/divisions within the City organization. Although internal service charges have a "doubling" effect on the total revenues of the City, they are necessary to clearly show the costs and financing sources applicable to individual operations within the City.

Special Assessments

Special levies on property which represent costs of a benefit provided to a special district (group of properties) or individual property. Special assessments include street lighting, improvements, street maintenance, green area maintenance, and hazard removal.

Miscellaneous Revenues

Interest earnings and other revenues not otherwise classified.

Revenue Bond

Bonds sold for constructing a project that will produce revenue for the government. The revenue is pledged to pay the principal and interest of the bond.

Special Assessments

Special levies on property which represent costs of a benefit provided to a special district, group of properties, or individual property. Special assessments include street lighting, improvements, street maintenance, green area maintenance, and hazard removal.

Special Improvement District (SID)

Special Improvement District bonds are issued for capital projects which benefit specific properties. The bonds are not general obligations of the City; however, the city administration is committed to payment of all special improvement district debt issued by the City.

Tax Increment

In 1977, the City's first Tax Increment District was created. At the time each district is created, the taxable value of the district is identified. This taxable value is the base value of the district. New construction and improvements have taken place in the districts, which have increased the taxable value. This increased taxable value is the tax increment valuation for the districts. Tax increment is the increase in annual taxes since the districts were created.

Tax Increment Bond

Specially limited obligation bonds payable from anticipated incremental increases in tax revenues, resulting from the redevelopment of an area. Tax revenue from construction and improvements in the Tax Increment District provides funding for new construction and improvements.

Tax Year

The tax year parallels the fiscal year. One-half of taxes levied or assessed by the City are due in November and one-half in May.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include licenses, permits, special assessments, or other specific charges made to individuals or individual properties for unique benefits.

Trust and Agency Funds

These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

Unreserved Balance

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Working Capital

Net current assets. The balance that can be identified as available for commitment on the short term (usually one year). Formula:

1. Add cash;
2. Add other current assets (known receivables which can be expected to be available for expenditure in the short term); and
3. Deduct current liabilities (payables which are expected to be paid in the short term)