

July 1, 2023 –
June 30, 2024

Fiscal Year 2024 Adopted Budget





**City of Great Falls
Adopted Budget
Fiscal Year 2024**

July 1, 2023 through June 30, 2024



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Great Falls
Montana**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

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, 2022. 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.

Table of Contents

Introduction and Policies	1-42
Organizational Chart	1
Policy Making/Administrative Officials	2
City Manager’s Budget Message	4
Annual Budget Resolution	11
<i>Annual Budget Resolution: Appendix A</i>	15
Budget Development Process	16
Public Opportunity in Budget Development	19
Budget Presentation	21
Policy for Reserves, Designations, & Balanced Budget	23
Debt Policy	25
Interfund Loan Policy	28
Investment Policy	30
Master Plans	38
Facility Revolving Schedules (FRS)	39
Equipment Revolving Schedules (ERS)	40
Capital Improvement Programs (CIP)	42
Financial Summary	43-74
City-Wide Revenue Highlights	43
City-Wide Expenditure Highlights	52
Interfund Transfers	57
Fund Balance	58
Capital Expenditures	61-70
<i>Capital Expenditures by Category</i>	62
<i>Capital Projects</i>	64
<i>Equipment Purchases</i>	66
<i>5-Year Summary of Capital Expenditures</i>	67
<i>5-Year Trend Analysis of Capital Expenditures</i>	69
Long-Term Debt	71-74
<i>Computation of Legal Debt Margin</i>	71
<i>Current Debt Outstanding</i>	72
<i>Previous Ten Years Bond Coverage</i>	74
Budget by Fund	75-186
Department and Fund Relationships	75

Types and Descriptions of Funds	77
All Funds Combined	84
General Fund	86
<i>General Fund Revenue</i>	88
<i>General Fund Expenditures</i>	92
Special Revenue Funds Combined	94
<i>COVID Recovery Fund</i>	96
<i>Park and Recreation Special Revenue Fund</i>	97
<i>Parkland trust Fund</i>	99
<i>Library Fund</i>	100
<i>Library Foundation Fund</i>	102
<i>Planning and Community Development Fund</i>	103
<i>Central MT Ag Tech TID Fund</i>	105
<i>Airport TID Fund</i>	106
<i>Downtown TID Fund</i>	107
<i>East Industrial Ag Tech Park Fund</i>	108
<i>Economic Revolving Fund</i>	109
<i>Permits Fund</i>	110
<i>Natural Resources Fund</i>	111
<i>Portage Meadows Fund</i>	113
<i>Park Maintenance District Fund</i>	114
<i>Street District Fund</i>	115
<i>Support and Innovation Fund</i>	117
<i>Gas Tax BarSAA Fund</i>	119
<i>911 Special Revenue Fund</i>	120
<i>Police Special Revenue Fund</i>	121
<i>HIDTA Special Revenue Fund</i>	122
<i>Fire Special Revenue Fund</i>	124
<i>Federal Block Grant</i>	125
<i>Federal HOME Grant Fund</i>	127
<i>Housing Authority Fund</i>	129
<i>Street Lighting Districts Fund</i>	130
Debt Service Funds Combined	131
<i>Soccer Park Bond Fund</i>	133
<i>West Bank TID Fund</i>	134
<i>Downtown TID Bonds Fund</i>	135

<i>Improvement District Revolving Fund</i>	136
<i>Master Debt SILD Fund</i>	137
<i>General Obligation Taxable Bonds Fund</i>	138
Capital Projects Funds Combined	139
<i>General Capital Projects Fund</i>	140
<i>Improvement District Projects Fund</i>	143
<i>Downtown TID Capital Projects Fund</i>	144
<i>Hazard Removal Fund</i>	145
Enterprise Funds Combined	146
<i>Golf Courses Fund</i>	148
<i>Water Fund</i>	149
<i>Sewer Fund</i>	152
<i>Storm Drain Fund</i>	155
<i>Sanitation Fund</i>	157
<i>Swimming Pools Fund</i>	159
<i>911 Dispatch Center Fund</i>	162
<i>Parking Fund</i>	163
<i>Recreation Fund</i>	164
<i>Multi-Sports Fund</i>	166
<i>Ice Breaker Run Fund</i>	167
<i>Civic Center Events Fund</i>	168
<i>Port Authority Fund</i>	170
<i>Special State Projects Fund</i>	171
Internal Service Funds Combined	172
<i>Central Garage Fund</i>	174
<i>Information Technology Fund</i>	175
<i>Insurance and Safety Fund</i>	177
<i>Health and Benefits Fund</i>	178
<i>Human Resources Fund</i>	179
<i>City Telephone Fund</i>	180
<i>Finance Fund</i>	181
<i>Engineering Fund</i>	183
<i>Public Works Administration Fund</i>	184
<i>Civic Center Facility Services Fund</i>	185

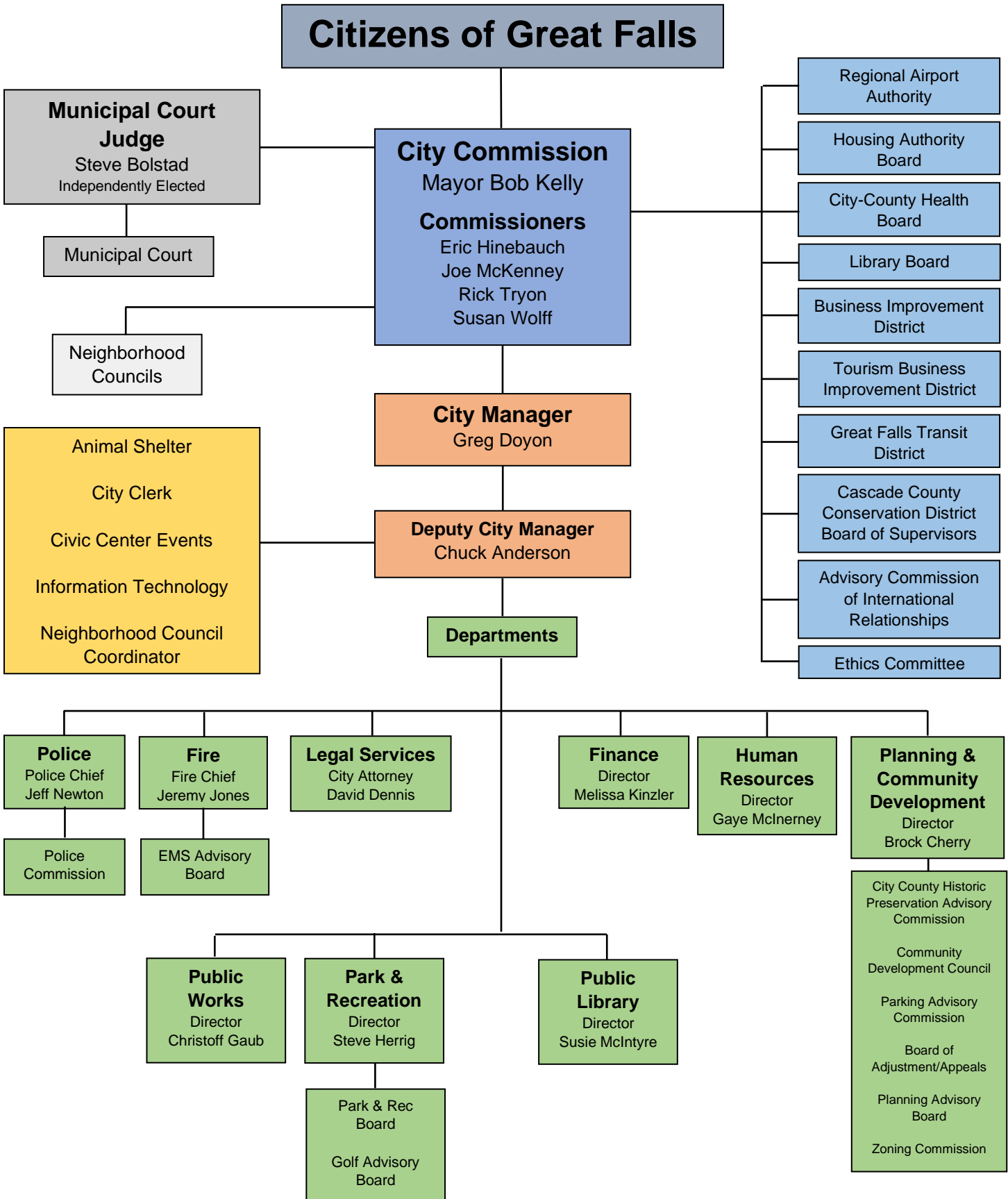
Budget by Department	187-300
Department Functions	187
<i>Administration Department</i>	189
<i>Finance Department</i>	204
<i>Fire Department</i>	211
<i>Human Resources Department</i>	217
<i>Legal Department</i>	221
<i>Municipal Court Department</i>	225
<i>Park and Recreation Department</i>	229
<i>Planning & Community Development Department</i>	245
<i>Police Department</i>	253
<i>Public Library Department</i>	264
<i>Public Works Department</i>	269
<i>Special Districts Departments</i>	288
Employee Summary	301-306
Full Time Equivalents (FTEs)	301
<i>Full and Part-Time Positions</i>	301
<i>Changes to FTE Counts in FY2024</i>	302
<i>FTEs by Department and Division</i>	303
<i>FTEs by Fund</i>	305
Supplemental	307-334
Annual Tax Levy Resolution	307
<i>Annual Tax Levy Resolution – Appendix A</i>	310
2023 Certified Taxable Valuation	311
Property Tax Percentages	312
Residential Property Tax Computation	313
History of Annual Tax Levies	314
Taxable Valuation History	315
Great Falls Community	317
Statistics	318
Glossary	324

City of Great Falls
Adopted Budget
Fiscal Year 2024

Introduction & Policies

Organizational Chart

Introduction and Policies



Policy Making/Administrative Officials

Introduction and Policies

Bob Kelly
Mayor



Greg Doyon
City Manager



Eric Hinebauch
Commissioner



Joe McKenney
Commissioner



Rick Tryon
Commissioner



Susan Wolff
Commissioner



Policy Making/Administrative Officials

Introduction and Policies

Elected Officials

Bob Kelly	Mayor	870-0212
Eric Hinebauch	Commissioner	788-8904
Joe McKenney	Commissioner	788-8904
Rick Tryon	Commissioner	788-8904
Susan Wolff	Commissioner	788-8904
Steve Bolstad	Municipal Judge	771-1380

Appointed Positions

Greg Doyon	City Manager	455-8450
-------------------	---------------------	-----------------

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
Matthew Nowak	Interim IT Operations Manager	455-8487
Melissa Kinzler	Finance Director	455-8476
Kirsten Wavra	Deputy Finance Director	455-8423
Jeremy Jones	Fire Chief	791-8968
Bob Shupe	Assistant Fire Chief	791-8965
Gaye McInerney	Human Resource Director	455-8447
David Dennis	City Attorney	455-8422
Rachel Taylor	Deputy City Attorney	455-8441
Neil Anthon	Chief Prosecutor	455-8449
Steve Herrig	Park and Recreation Director	791-8980
Jessica Compton	Deputy Park and Recreation Director	791-8981
Kevin Vining	Parks Supervisor	791-8982
Todd Seymanski	City Forester	791-8983
Brock Cherry	Planning and CD Director	455-8530
Tom Micuda	Deputy Planning and CD Director	455-8432
Bruce Haman	Building Official	455-8404
Jeff Newton	Chief of Police	455-8410
Susie McIntyre	Library Director	453-9706
Christoff Gaub	Public Works Director	455-8136
Jake McKenna	Public Works/ Utility Systems Supervisor	455-8137
Jesse Patton	Public Works/ City Engineer	727-8390
Jason Fladland	Public Works/Water Plant Supervisor	455-8587

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



City of Great Falls
Office of the City Manager

P.O. Box 5021
Great Falls, Montana 59403
Office (406) 455-8450
Fax (406) 727-0005

July 18, 2023

City Manager's Budget Message

Honorable Mayor, City Commission, and Taxpayers:

It is my pleasure to present the Fiscal Year 2024 (FY24) City of Great Falls Annual Budget.

The COVID-19 pandemic has impacted every Great Falls resident and taxpayer since 2021. The virus altered the economic landscape significantly, including supply chain disruptions, production shortages, business shut-downs, and consumer cost-based inflation. The pandemic also led to significant changes in the workforce. Recruitment, retention, mass retirements lead to changes in the availability of workers and the cost of attracting open positions. The personal toll on residents during and after the pandemic is striking.

City leadership attempted to reduce the impact to residents and businesses by suspending ordinances, restricting certain types of enforcement, and not raising taxes or fees for two years. The impact of COVID-19 continues to linger, however, and its negative impact is still being felt on the community. Economic conditions continue to be dynamic with inflation and recession concerns. It remains unclear when the nation, state, and community will return to "normal". The City of Great Falls is obviously not immune from these national economic trends.

When the City Commission adopted the FY21 and FY22 budgets, they did not raise taxes or fees. To compensate for the lost revenue, the City Commission approved using undesignated fund balance. Since there was no mechanism to replenish that reserve amount for cash flow, it was depleted below City policy. During FY22 budget public meeting discussions with the City Commission, staff made clear that it would be highly unlikely that the City would be able to adopt another budget without raising taxes to meet rising service costs. In FY23, the Commission voted to utilize the full inflationary factor and permissive medical levy in order to meet operational requirements and begin rehabilitating the General Fund undesignated fund balance. As the City continues to address rising supply costs, meet recruitment/retention goals, and address inflation impacts, it will again use the full inflationary factor and permissive medical levy in FY24. Property taxation, which is capped by half of the three-year average rate of inflation, is the primary source of funding for fire, police, administration, and other City departments.

The General Fund (where all the property taxes reside) carries an undesignated fund balance for cash flow between tax receipt periods and is to be used in times of an emergency. COVID was an emergency situation for a two-year period and the fund balance was utilized in the amount of \$1,852,947. Since FY23, the undesignated fund balance required rehabilitation. Between the residual impacts of the pandemic and now, the economic impacts of higher energy rates, and interest rates, and city management recommended utilizing the capped inflationary factor (raise taxes) for FY24.

By way of example, essential items that departments need to provide services to taxpayers increased significantly. From the previous fiscal year, city departments have reported triple-digit

percent increases. Chlorine increased over 205%, liquid asphalt increased over 110%, and fertilizer increased over 140%. In addition, gasoline increased over 150% and diesel fuel over 250%, year over year. Inflation hit a 40-year high, and it does not appear to be subsiding anytime soon.

Due to a tight labor market, recruitment and retention of workers has been a challenge for the city. Local government has historically provided robust health insurance plans which would often offset low wages to better retain employees. This is not the case anymore, as health insurance is not always a key factor for employment decisions. Local government must now consider more flexibility, remote work, and incentives to attract and retain employees at all levels of the city organization.

The City Commission holds an annual retreat to establish goals for the year. Most of those goals have a direct impact on the annual City Budget. In February 2023, the City Commission set the following priorities:

- Public Safety
- Complete an updated Growth Plan/Policy
- Support the Great Falls Legislative Delegation during its biannual session
- Public engagement at Commission meetings
- Explore use of TIF funds for city projects
- Transit District expansion to city boundaries
- Municipal Court relocation
- Cascade County agreements
- Develop a citywide energy savings report

City management currently uses what is commonly called a “baseline budget”. The City begins its budget process by reviewing revenues, prior year expenditures, programs/services and begins with the adopted budget from the prior year. All this is reviewing, keeping in mind the goals established by the governing body.

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 proposed budget attempts to meet Commission priorities and balance operational needs and maintain expected taxpayer service levels.

In the proposed FY24 budget, management recommended the following to keep the City in a healthy financial position:

- Utilize the inflationary factor (\$451,129)
- Utilize Use Permissive Medical Levy (\$353,042)
- Use subsidy returned from the Library (\$350,000)
- Cut subsidies for Civic Center Events and Engineering (\$329,056)
- Use CARES to offset remaining deficit (\$998,064)

As a whole, the City’s financial condition is stable at this time and its financial position continues to be moderately healthy – but only because of the external use of CARES funds to offset revenue losses.

The Commission and City staff will need to continue to monitor performance of department funds throughout the year. The projected ending unrestricted fund balance for FY24 is 17.6% in the General Fund, despite the use of \$998,064 of CARES to balance the FY24 budget. The CARES Act balance in the General Fund is another 6.1% of restricted fund balance. The policy for General Fund unrestricted fund balance is 22%. 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.

During the City budget process, departments are asked to outline essential operational and capital needs to be considered in the budget as revenues allow. For FY24, departments requested additional budget items in the total amount of \$2.7M beyond last year’s request. After City management review with department heads, the requests were trimmed back for basic operational needs and to keep service levels. It was recommended that \$2.3M, or 84.4%, of these requests be funded.

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 for three years. In FY21, the City received a federal grant to build a new aquatics and recreation facility. The new recreation facility broke ground in September, 2021 and is estimated to be completed by the spring of 2024. 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
- Rivers Edge Trail Improvements
- Turf Maintenance & Labor
- Tree Replacement
- Sports Courts (basketball/tennis/pickle ball)

FY 2024 Budget Highlights

Property Tax Detail

<i>Property Tax</i>	<i>Increase %</i>	<i>Impact on Property Value of \$100,000</i>	<i>Impact on Property Value of \$200,000</i>	<i>Impact on Property Value of \$300,000</i>
Permissive Medical Levy	1.92%	\$ 4.61	\$9.23	\$13.84
Inflationary Factor	2.46%	\$ 5.90	\$11.79	\$17.69

Operations

The City’s overall budget decreased expenditures by 15.29% from the FY23 Amended Budget. General Fund revenues (primarily dollars raised from property taxes) were up by 3.24%. Tax increases include newly taxable property (reflects new property growth over prior year), which has an annual 21-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, 2023. Again, the City Manager is recommending the utilization of the inflationary factor and increasing the permissive medical levy in the proposed FY24 budget.

After taking a two year pause from increasing property taxes due to COVID-19, the City cannot move forward and maintain their moderately healthy financial status without increasing property taxes.

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 a little more than 84% were funded to keep maintaining services to the taxpayers.

The City has 57 different funds. Annually, the City Manager and Finance Director classify each fund as “meets requirements” and “does not meet requirements.” This classification is based off of each of the FY24 fund balance percentage requirement. Each of these funds has a specific purpose, revenue source, and provides funding for various city operations. In FY24 there are 48 out of 57 funds that are considered as meeting the fund balance percentage requirement. There are nine that are, at this time, classified as “does not meet requirements.” Below is the summary of the funds that we will need to continue to be monitored in FY24:

- Does not meet fund balance percentage requirement:
 - General Fund
 - Planning and Community Development
 - Parking
 - Golf Courses
 - Recreation
 - Multi-Sports
 - Civic Center Events
 - Health & Benefits – This is only as a result of unfunded liability obligation OPEB, the cash balance is sufficient.
 - Human resources – This is negative from costs associated with the HR remodel and costs will be recouped through Internal Services Charges.

The FY24 budget provides funding across the organization for ongoing operations including equipment replacement, training, and supplies. By the end of FY21, the City negotiated eleven (11) new two-year collective bargaining agreements for all groups. The City started negotiations during FY23. Union and City negotiation estimates were included in the FY24 budget as not all contracts have reached an agreement as of the date of this letter. The City’s self-insured medical plan increase is 8%, which was primarily covered by the City.

Personnel

The FY24 budget did not increase new full time equivalents, or FTEs. In fact, the City decreased their FTEs by 3.70 overall. The Housing Authority separated from the city (-18.94). The Library had its mill levy pass (+13.43). Sanitation added a maintenance worker (+1.00). Water removed a SCADA tech position (-1.00). Information technology added a desktop support specialist (+1.00).

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.

For the FY24 budget it included the following capital items:

- Street/BaRSAA Park Drive & Giant Springs Rd: \$1,341,539
- 33rd St Water Storage Tank Repair: \$1,500,000
- Water Main Replacements: \$2,900,000
- Lead Service Line Pilot Project: \$370,000
- Riverview Sewer Replacement/other sewer rehab: \$2,200,000
- Lift Station No. 1: \$7,800,000
- Central Ave & 3rd St Storm Drain Phase 2: \$2,000,000
- Year 6 Park District Projects: \$433,220
- ARPA Projects (Court Remodel, Evidence Building, Fire Station Infrastructure, Civic Center Boiler): \$12,794,967
- Vehicles and Equipment: \$2,484,516

Water, Sewer, Storm Drain, and Sanitation Utilities

No utility fee increases were adopted by the Commission in FY21 and FY22 for water, sewer, storm drain, or sanitation rates. Again, this was recommended to help the community recover from the economic impacts of COVID-19. As with general taxation, the utilities and services could not effectively operate without an increase, to address higher operational fees.

- Water, Sewer, Sanitation, and Storm Drain: 10% adjustment each (This took effect in June, 2023)
- For residential customers, an average water bill increased \$1.83, an average sewer bill increased \$2.39, an average storm drain bill increased \$0.66, and an average sanitation bill increased \$1.50. In total, the average monthly residential utility bill increased \$6.38.

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.

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

For the FY 24 budget, there are no recommend increases for Park Maintenance District. However, the cost for electricity more than tripled for the City in 2023 and therefore resulted in a recommended increase to the City's Street Lighting District assessments of 14%. Three other assessments will also be adjusted including the Street Maintenance assessments by 10%, Natural Resources assessments by 6%, and Portage Meadows assessments of 5%.

Debt Service

The City of Great Falls has a high debt capacity, but very low debt. In FY16, 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, 6/30/2024</i>
Soccer Park Bonds, Series 2014A	04/03/2014	2.0 - 2.5%	07/01/2024	\$1,480,000	\$0
Fire Trucks Intercap	12/11/2015	Variable	02/15/2026	\$801,098	\$150,081
Public Safety Radios Lease-Purchase*	03/27/2020	2.87%	03/01/2030	\$1,992,461	\$1,259,878

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

ARPA and CARES

The City received Federal COVID relief money under the CARES Act of \$10.1M. The CARES Act usage has been about \$5.5M and has a remaining balance of approximately \$4.6M. In FY23, CARES was used to balance the General Fund (\$1,205,000) and was used to replenish other funds (\$472,000). Additional CARES funds were utilized in the FY24 budget including balancing the General fund budget for the start of the fiscal year (\$998,064) and a Growth Policy Plan update (\$300,000).

The City received Federal COVID-19 relief money under the American Recovery Plan Act (ARPA) of \$19.5M. Of this, \$18.9M has been assigned to projects, leaving a balance of \$585,543. Here are the remaining ARPA projects and their projected costs:

- Committed Projects: \$5,992,228
- PD Evidence Building: \$4,500,000
- Court Remodel: \$3,500,000
- Fire Station Infrastructure: \$2,576,000
- Civic Center Boiler/HVAC: \$2,218,967
- ARPA Project Manager: \$100,000

The use of the remainder of the CARES Act and ARPA money will be decided by the Commission at a future time once the City's General Fund budget is stabilized.

Future Challenges and Opportunities

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

- Stabilization of the General Fund
- Public Safety
- Recruitment and retention of qualified city workers
- Monitor rapidly changing environmental conditions
- Ratify all Collective Bargaining Agreements (CBAs) in a timely manner

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/fy-2023-24-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, Deputy Finance Director Kirsten Wavra, and Financial Analyst Levi Johnson for their assistance.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Gregory T. Doyon". The signature is fluid and cursive, with a long horizontal stroke at the end.

Gregory T. Doyon
City Manager

Annual Budget Resolution

Introduction and Policies

RESOLUTION NO. 10509
ANNUAL BUDGET RESOLUTION
A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL
APPROPRIATIONS FOR THE FISCAL YEAR
BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

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)

Annual Budget Resolution

Introduction and Policies

- 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,

Annual Budget Resolution

Introduction and Policies

- 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.

Annual Budget Resolution

Introduction and Policies

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 \$61,796 to \$83,607

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

Introduction and Policies

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	10,225,303	37,973,437	0	37,973,437	38,031,225	940,276	38,971,501	9,227,239	2,381,766	6,845,473
Special Revenue Funds										
Covid Recovery Fund	17,953,164	0	0	0	12,842,529	0	12,842,529	5,110,635	5,110,635	0
Park & Rec Special Revenue	590,972	50,800	0	50,800	18,472	0	18,472	623,300	405,777	217,523
Parkland Trust	170,356	0	0	0	0	0	0	170,356	170,356	0
Library	480,978	2,685,975	0	2,685,975	2,606,164	0	2,606,164	560,789	0	560,789
Library Foundation	415,743	248,380	0	248,380	239,730	0	239,730	424,393	424,393	0
Planning & Comm Dev	(70,979)	1,144,452	376,932	1,521,384	1,528,519	0	1,528,519	(78,114)	0	(78,114)
Central MT Ag Tech TID	1,957,575	399,479	0	399,479	125,724	0	125,724	2,231,330	2,231,330	0
Airport TID	33,412	193,336	0	193,336	14,825	0	14,825	211,923	211,923	0
Downtown TID	0	0	0	0	0	0	0	0	0	0
East Industrial Ag Tech TID	183,577	386,606	0	386,606	356,488	0	356,488	213,695	213,695	0
Economic Revolving	20,492	0	0	0	0	0	0	20,492	20,492	0
Permits	811,612	1,407,260	0	1,407,260	1,595,192	0	1,595,192	623,680	0	623,680
Natural Resources	315,128	529,100	256,277	785,377	908,012	0	908,012	192,493	31,886	160,607
Portage Meadows	131,950	71,941	0	71,941	75,117	0	75,117	128,774	0	128,774
Park Maintenance District	3,050,263	1,500,000	0	1,500,000	1,438,657	0	1,438,657	3,111,606	0	3,111,606
Street District	4,725,191	7,984,427	0	7,984,427	10,615,757	0	10,615,757	2,093,861	0	2,093,861
Support & Innovation	87,926	1,029,508	0	1,029,508	1,029,508	0	1,029,508	87,926	0	87,926
Gas Tax BaRSAA	1,648,884	0	0	0	0	0	0	1,648,884	0	1,648,884
911 Special Revenue	1,102,452	612,447	0	612,447	0	346,674	346,674	1,368,225	1,368,225	0
Police Special Revenue	365,952	41,323	0	41,323	900	0	900	406,375	406,375	0
HIDTA Special Revenue	5,067	264,939	0	264,939	77,503	0	77,503	192,503	192,503	0
Fire Special Revenue	78,801	6,600	0	6,600	0	0	0	85,401	85,401	0
Federal Block Grant	1,439,420	1,239,810	0	1,239,810	1,239,810	0	1,239,810	1,439,420	1,439,420	0
HOME Grant	64,206	1,346,236	0	1,346,236	1,346,236	0	1,346,236	64,206	64,206	0
Street Lighting Districts	1,324,064	1,325,660	0	1,325,660	1,471,426	0	1,471,426	1,178,298	0	1,178,298
Special Revenue Funds Total	36,886,206	22,468,279	633,209	23,101,488	37,530,569	346,674	37,877,243	22,110,451	12,376,615	9,733,836
Debt Service Funds										
Soccer Park Bond	35,379	164,500	0	164,500	169,276	0	169,276	30,603	30,603	0
West Bank TID	1,255,747	896,507	0	896,507	331,494	0	331,494	1,820,760	1,820,760	0
Downtown TID Bonds	4,614,977	1,550,000	0	1,550,000	1,030,298	500,000	1,530,298	4,634,679	4,634,679	0
Improvement District Revolving	44,554	0	0	0	1,390	0	1,390	43,164	43,164	0
Master Debt SILD	58,118	11,396	0	11,396	4,246	0	4,246	65,268	65,268	0
General Obligation Taxable Bond	9,020	0	0	0	0	0	0	9,020	9,020	0
Debt Service Funds Total	6,017,795	2,622,403	0	2,622,403	1,536,704	500,000	2,036,704	6,603,494	6,603,494	0
Capital Projects Funds										
General Capital Projects	452,172	0	0	0	0	0	0	452,172	452,172	0
Improvement Districts Projects	5,893	0	0	0	0	0	0	5,893	5,893	0
Downtown TID Capital Projects	989,585	0	0	0	0	0	0	989,585	989,585	0
Hazard Removal	21,036	0	0	0	0	0	0	21,036	21,036	0
Capital Projects Funds Total	1,468,685	0	0	0	0	0	0	1,468,685	1,468,685	0
Enterprise Funds										
Golf Courses	(381,274)	1,735,392	0	1,735,392	1,570,049	0	1,570,049	(215,931)	0	(215,931)
Water	10,832,998	17,742,536	0	17,742,536	17,959,512	0	17,959,512	10,616,022	3,744,182	6,871,840
Sewer	17,283,095	18,135,966	0	18,135,966	21,191,018	0	21,191,018	14,228,043	3,283,869	10,944,174
Storm Drain	6,681,251	7,248,126	500,000	7,748,126	5,657,812	0	5,657,812	8,771,565	946,308	7,825,257
Sanitation	1,707,725	5,110,861	0	5,110,861	5,330,632	0	5,330,632	1,487,954	0	1,487,954
Swimming Pools	516,738	450,950	267,861	718,811	729,258	0	729,258	506,291	0	506,291
911 Dispatch Center	2,694,373	1,832,854	346,674	2,179,528	2,599,480	0	2,599,480	2,274,421	2,274,421	0
Parking	94,605	656,250	0	656,250	736,701	0	736,701	14,154	0	14,154
Recreation	55,352	389,780	39,206	428,986	483,697	0	483,697	641	0	641
Multisports	36,574	93,366	0	93,366	123,033	0	123,033	6,907	0	6,907
Ice Breaker Run	41,895	73,900	0	73,900	70,821	0	70,821	44,974	0	44,974
Civic Center Events	367,806	395,450	0	395,450	692,902	0	692,902	70,354	29,263	41,091
Special State Projects	0	0	0	0	0	0	0	0	0	0
Port Authority	876,457	0	0	0	0	0	0	876,457	127,453	749,004
Enterprise Funds Total	40,807,596	53,865,431	1,153,741	55,019,172	57,144,915	0	57,144,915	38,681,853	10,405,496	28,276,357
Internal Service Funds										
Central Garage	4,683,501	3,710,816	0	3,710,816	3,555,217	0	3,555,217	4,839,100	1,557,899	3,281,201
Information Tech	164,522	2,043,962	0	2,043,962	2,042,855	0	2,042,855	165,629	86,508	79,121
Insurance & Safety	333,304	1,928,361	0	1,928,361	1,938,177	0	1,938,177	323,488	0	323,488
Health & Benefits	2,852,471	10,956,452	0	10,956,452	11,217,763	0	11,217,763	2,591,160	0	2,591,160
Human Resources	38,012	1,096,835	0	1,096,835	1,096,791	0	1,096,791	38,056	0	38,056
City Telephone	67,122	97,591	0	97,591	83,065	0	83,065	81,648	0	81,648
Finance	400,982	2,084,977	0	2,084,977	2,160,385	0	2,160,385	325,574	0	325,574
Engineering	692,214	2,179,600	0	2,179,600	2,654,876	0	2,654,876	216,938	36,922	180,016
Public Works Admin	379,308	803,951	0	803,951	965,951	0	965,951	217,308	5,271	212,037
Civic Center Facility Services	307,202	707,274	0	707,274	707,274	0	707,274	307,202	97,116	210,086
Internal Service Funds Total	9,918,637	25,609,819	0	25,609,819	26,422,354	0	26,422,354	9,106,102	1,783,716	7,322,386
Total	105,324,223	142,539,369	1,786,950	144,326,319	160,665,767	1,786,950	162,452,717	87,197,824	35,019,772	52,178,052

Budget Development Process

Introduction and Policies

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) February

- City Commission Special Work Session – Commission Priorities Retreat

2) April

- Distribution of budget instructions and forms to Departments
- Training sessions offered for Administrative Staff and Department Heads on personnel budgeting, budget entry, budget inquiry, and reports
- Development of departments' requested budgets

3) May

- Development of departments' requested budgets – budgets were developed by the Administrative Staff and Department Heads with Finance Staff asked to review entries
- Finalize fixed and internal service charges to departments
- Departments submit Above & Beyond and Travel Requests to Finance and City Manager
- Capital Improvement Plan (CIP) departments submit CIP Requests to Finance and City Manager

4) June-July

- City Manager's Budget Review – Departmental meetings with managers
- Finalization of manager's proposed budget
- Manager's proposed budget presented to the City Commission
- 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

5) August-September

- Certified taxable values received from DOR

Budget Development Process

Introduction and Policies

- 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: Meets or Does not Meet Requirements
- Internal Service Charges
- Capital Improvement Plans (CIPs)

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 FY2023/2024 budget:

- The annual proposed budget was presented on June 20, 2023 and July 5, 2023.
- The budget hearing on the proposed budget was set on July 5, 2023.
- The budget hearing on the proposed budget was held July 18, 2023.
- The annual budget was adopted July 18, 2023.
- The resolution to fix annual tax levy adoption was on September 5, 2023.
- Subsequent tax valuation information may require mid-year budget revisions.

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.

Budget Development Process

Introduction and Policies

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.

Public Opportunity in Budget Development

Introduction and Policies

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>

Public Opportunity in Budget Development

Introduction and Policies

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>



Budget Presentation

Introduction and Policies

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

Budget Presentation

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, and central garage operations. It would be less efficient and more costly if each operation 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:
 - Recreation
 - Natural Resources
 - Planning and Community Development
 - Swimming Pools

Policy for Reserves, Designations, & Balanced Budget

Introduction and Policies

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-

Policy for Reserves, Designations, & Balanced Budget

Introduction and Policies

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.

Debt Policy

Introduction and Policies

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.

Debt Policy

Introduction and Policies

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:
 1. Volatility and collectability of the revenue source identified for repayment of the debt.
 2. 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.

Debt Policy

Introduction and Policies

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. Refunding 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

Interfund Loan Policy

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.

Interfund Loan Policy

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.

Investment Policy

Introduction and Policies

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

Investment Policy

Introduction and Policies

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.

Investment Policy

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

Investment Policy

Introduction and Policies

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."
- ii. **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 competitive offerings will be required as all dealers in the selling group offer those securities at 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.

Investment Policy

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.

Investment Policy

Diversification Constraints on Total Holdings

Issuer category	Minimum %	Maximum %
Master, savings, and ICS accounts	20% combined	100%
State STIP's		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

Investment Policy

Introduction and Policies

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.

Investment Policy

Introduction and Policies

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

Introduction and Policies

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)

Introduction and Policies

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

Equipment Revolving Schedules (ERS)

Introduction and Policies

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.

Equipment Revolving Schedules (ERS)

Introduction and Policies

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)

Introduction and Policies

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 2024

Financial Summary

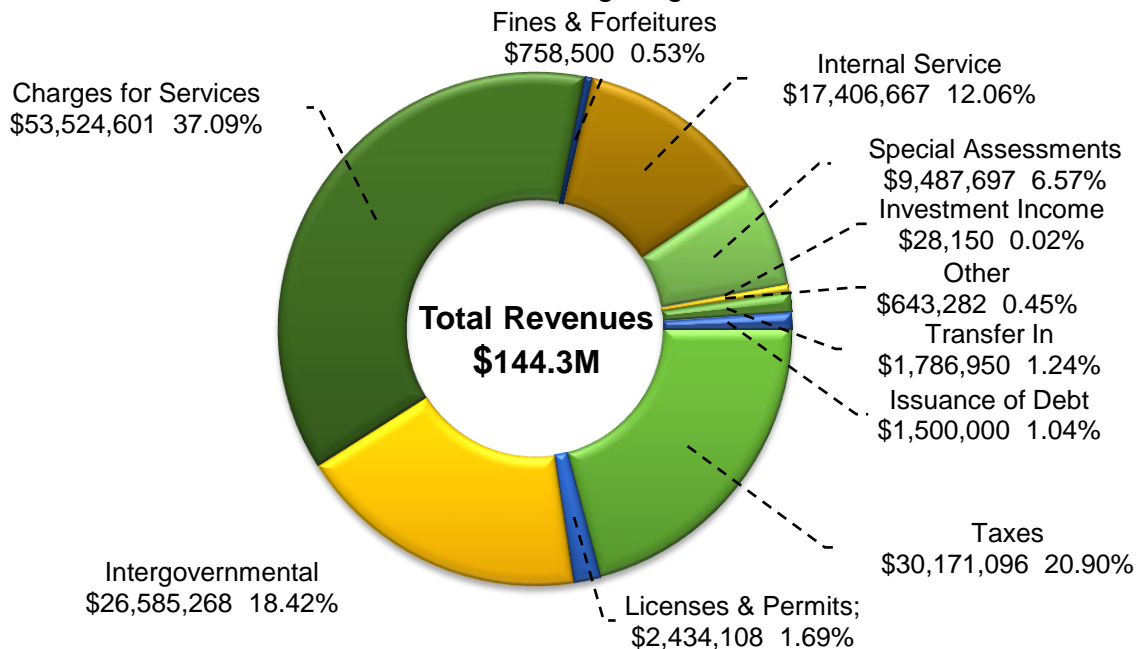
City-Wide Revenue Highlights

Where the Money Comes From

Total city-wide revenue for Fiscal Year 2024 is \$144.3 million. Charges for service is the largest revenue source at 37.09% percent. 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 20.90% 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. During FY2021 and FY2022, in response to the pandemic, the City did not raise property taxes. The City raised property taxes in FY2023 and will be raising again in FY2024.

The third and fourth largest revenue sources are intergovernmental (18.42%) and internal service charges (12.06%). Internal service charges occur when an internal City department charges another department for services provided. Examples include human resources, finance, and information technology. Total city-wide internal service charges for FY2024 amount to \$17.4 million. A major intergovernmental revenue is the HB 124 State Entitlement of \$9.796 million (\$9.37 million for the General Fund and \$426,517 for the Street Fund), which is primarily from the state gambling tax. The City receives various grants that make up the remaining of intergovernmental revenue in the General Fund. The fifth largest source is special assessments totaling \$9.5 million or 6.57%. Examples of special assessments include the street district, park maintenance district, boulevard districts, and street lighting districts.

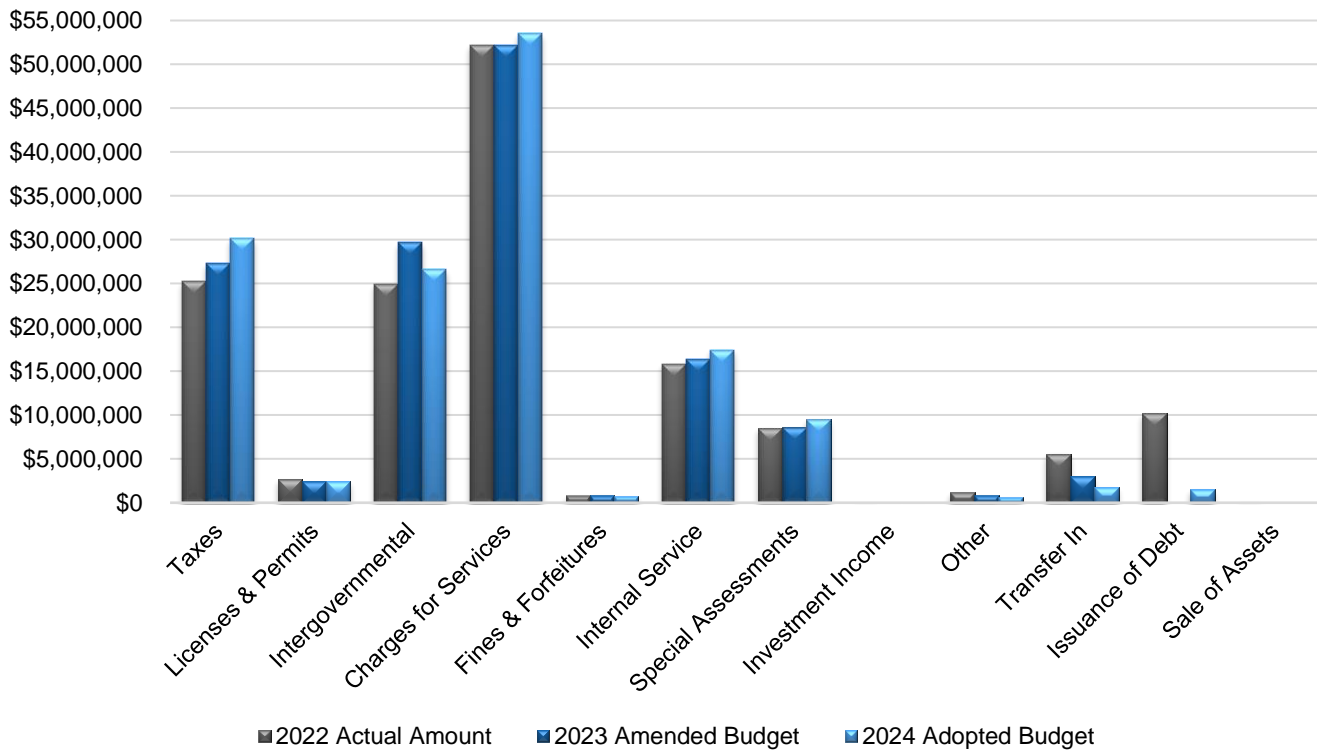


City-Wide Revenue Highlights

Financial Summary

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$25,212,308	\$27,280,154	\$27,280,154	\$26,226,884	\$30,171,096
Licenses & Permits	\$2,678,817	\$2,451,128	\$2,451,128	\$2,841,142	\$2,434,108
Intergovernmental	\$24,934,881	\$15,575,147	\$29,703,392	\$17,888,177	\$26,585,268
Charges for Services	\$52,222,433	\$52,176,709	\$52,203,709	\$50,690,544	\$53,524,601
Fines & Forfeitures	\$794,381	\$831,500	\$831,500	\$861,293	\$758,500
Internal Service	\$15,814,113	\$16,359,901	\$16,359,901	\$16,333,091	\$17,406,667
Special Assessments	\$8,509,064	\$8,584,811	\$8,584,811	\$8,594,114	\$9,487,697
Investment Income	\$61,026	\$20,650	\$20,650	\$1,512,155	\$28,150
Other	\$1,176,906	\$605,535	\$859,244	\$1,092,302	\$643,282
Transfer In	\$5,589,119	\$2,498,405	\$2,998,405	\$3,067,834	\$1,786,950
Issuance of Debt	\$10,177,043	\$0	\$0	\$0	\$1,500,000
Sale of Assets	\$96,281	\$0	\$0	\$28,621	\$0
Revenue Totals	\$147,266,372	\$126,383,940	\$141,292,894	\$129,136,157	\$144,326,319

City-Wide Revenue 3 Year Trend



City-Wide Revenue Highlights

Financial Summary

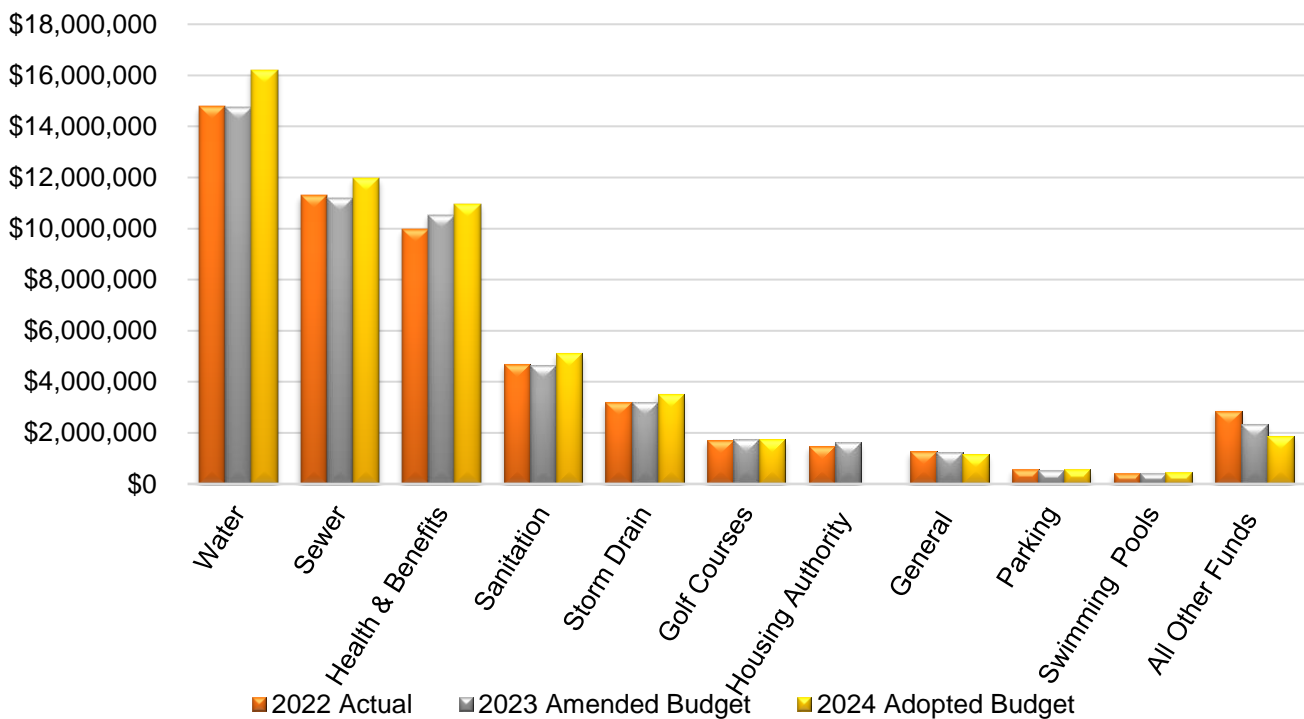
Major Revenues

Charges for Service

Charges for services is 37.09% of total city revenue and 3.03% 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. Another large charge for services revenue is in the Health & Benefits Fund, which are the charges for employees' 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. Utility rates are reviewed and, if necessary, adjusted annually to pay full costs of providing services. In FY2021 and FY2022, the City did not raise utility rates to aid in economic recovery from the pandemic. In May 2022, the City Commission approved a 10% increase for both the residential and commercial sanitation rates. In May 2023, the City Commission approved a 10% increase on rates for water, sewer, storm drain, and sanitation. Past utility rate increases are noted in the "Five Year History of Utility Rate Charges" on the next page and require an additional separate public hearing and approval by the City Commission.

Charges for Services Revenue by Fund 3 Year Trend



City-Wide Revenue Highlights

Financial Summary

Five Year History of Utility Rate Changes Requires Separate Commission Action					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Water	5%	0%	0%	5%	10%
Sewer	2%	0%	0%	5%	10%
Storm Drain Sanitation	5%	0%	0%	5%	10%
Residential	7.5%	0%	0%	10%	10%
Commercial	7.5%	0%	0%	10%	10%

Taxes and Special Assessments

Taxes and Special Assessments account for 27.48% of Total City Revenue and 63.68% of General Fund revenue. Taxpayers generally view taxes and special assessments as two names for the same thing; however, there are distinctions.

	2022 Actual	2023 Amended Budget	2024 Adopted Budget	% of Total City Revenue
Taxes				
Real & Personal Property	\$16,666,019	\$18,784,098	\$21,158,752	14.66%
Permissive Medical Health Mill	\$3,289,501	\$3,695,056	\$4,047,344	2.80%
GO Bond Payments	\$501,066	\$160,000	\$165,000	0.11%
Tax Increments	\$3,248,111	\$3,241,000	\$3,400,000	2.36%
Local Option Motor Vehicle	\$1,507,612	\$1,400,000	\$1,400,000	0.97%
Total Taxes Revenue	\$25,212,308	\$27,280,154	\$30,171,096	20.90%
Special Assessments				
Street Maintenance District	\$4,586,248	\$4,583,265	\$5,041,592	3.49%
Park Maintenance District	\$1,496,686	\$1,500,000	\$1,500,000	1.04%
Street Lighting District	\$1,110,572	\$1,161,507	\$1,325,660	0.92%
Boulevard District	\$405,901	\$480,324	\$507,600	0.35%
Portage Meadows	\$64,984	\$68,515	\$71,941	0.05%
Master Debt SILD	\$10,985	\$15,984	\$11,396	0.01%
TBID	\$592,090	\$511,216	\$765,508	0.53%
BID	\$241,600	\$264,000	\$264,000	0.18%
Total Special Assessments	\$8,509,064	\$8,584,811	\$9,487,697	6.57%
Total Taxes and Special Assessments	\$33,721,373	\$35,864,965	\$39,658,793	27.48%

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

City-Wide Revenue Highlights

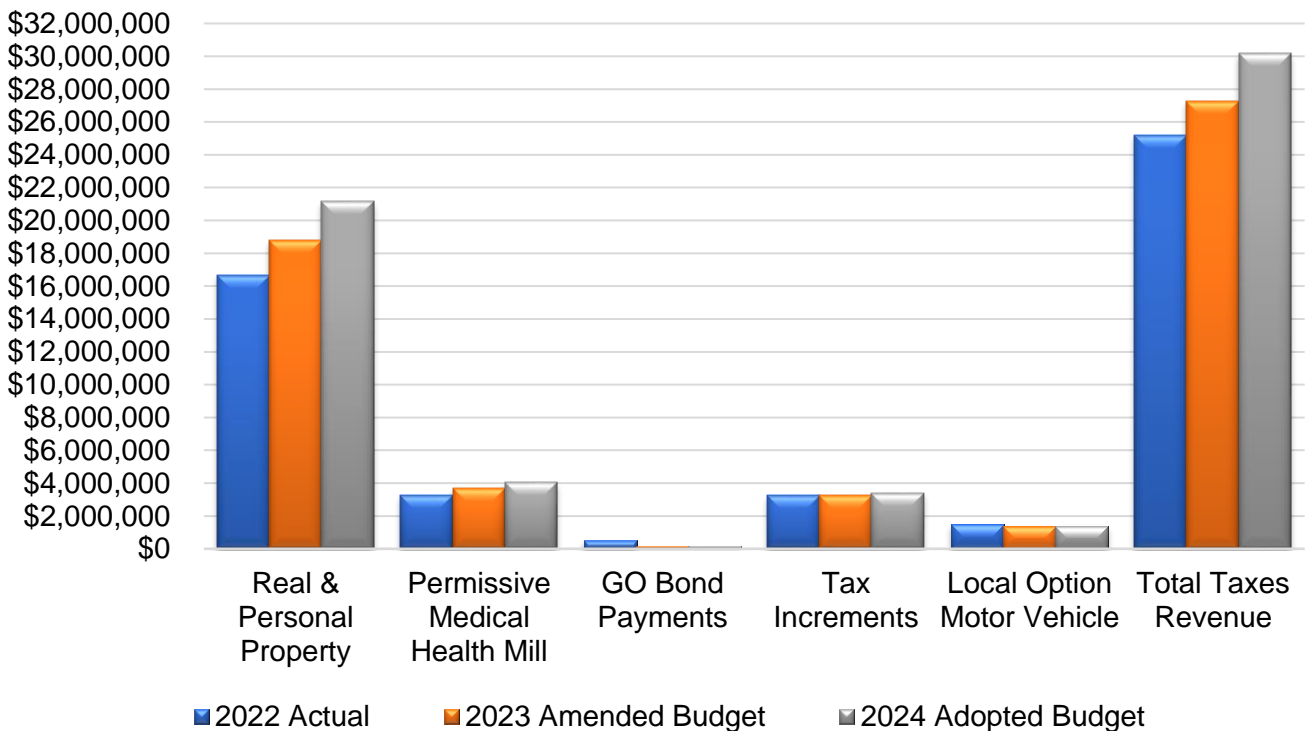
Financial Summary

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 \$27.2 million to \$30.2 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 also an increase to tax revenue from the Permissive Medical Levy of \$353,043 and an increase from the inflationary factor of 2.46%, or \$446,080. Outside of the General Fund, the new library mill levy of an additional 15 mills added \$1,528,525 in tax revenue. There were no tax increases in FY2021 and FY2022 to assist the community in recovering from the COVID-19 pandemic. Other tax revenues are received in the tax increment districts.

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, with the exception of the Park Maintenance District which is based on

City-Wide Revenue Highlights

Financial Summary

taxable value. 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					
Requires Separate Commission Action					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Street Maintenance District	0%	0%	0%	0%	10%
Boulevard District	5%	0%	0%	12%	6%
Portage Meadows District	5%	0%	0%	5%	5%
Street Lighting	0.5%	-4.0%	-1.0%	4.5%	14.0%
Park Maintenance District	0%	0%	0%	0%	0%

Intergovernmental Revenue

Intergovernmental Revenue is 18.42% of total city revenue and 25.62% 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 has been received from ARPA. The State Entitlement payments for HB 124 increased 3.3% in FY2024. Revenue from Federal Block and Home Grants continues to be greater than usual because of extra COVID funding.

	2022 Actual	2023 Amended Budget	2024 Adopted Budget	% of Total City Revenue
Intergovernmental				
American Rescue Plan Act	\$9,736,369	\$2,734,774	\$9,583,785	6.64%
State Gaming Licenses	\$134,875	\$150,000	\$150,000	0.10%
State Entitlements	\$9,242,059	\$9,485,542	\$9,796,988	6.79%
State 911 Combined Revenue	\$590,158	\$612,447	\$612,447	0.42%
State Gas Tax Apportionment	\$940,361	\$940,361	\$947,032	0.66%
State Gas Tax BaRSAA	\$2,292,878	\$1,207,970	\$1,341,539	0.93%
State Historic Preservation	\$6,000	\$6,000	\$6,000	0.00%
State Library Support	\$29,716	\$29,716	\$29,716	0.02%
State Economic Dev Pass-through	\$36,800	\$25,000	\$70,000	0.05%
County Library Support	\$177,000	\$177,000	\$177,000	0.12%
Federal Highway & Transport. Grants	\$389,917	\$831,000	\$712,400	0.49%
Federal Public Safety Grants, Misc	\$129,971	\$146,756	\$49,198	0.03%
Federal HIDTA Grant	\$138,256	\$216,975	\$264,939	0.18%
Federal Block and Home Grants	\$972,109	\$2,128,237	\$2,586,046	1.79%
COPS Hiring Grant	\$0	\$204,228	\$130,228	0.09%
Miscellaneous Culture & Rec Grants	\$0	\$10,102,800	\$37,300	0.03%
Other Intergovernmental Revenue	\$118,412	\$704,586	\$90,650	0.06%
Total Intergovernmental Revenue	\$24,934,881	\$29,703,392	\$26,585,268	18.42%

City-Wide Revenue Highlights

Financial Summary

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 was received in the General Fund, and the remaining \$5.5 million was received 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 was received in FY2022. The total amount received (\$19.5 million) is in the COVID Recovery Fund. The ARPA funding has many restrictions for its uses. The ARPA allocation must be obligated by December 31, 2024, whereas the CARES allocation has no spending time limits.

State Entitlements

Starting in FY2002, 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 FY2024 was about 3.3%.

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 revenues between the gas tax apportionment and BaRSAA is \$2,288,571. 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 \$2,586,046 available in FY2024. 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 \$29,716 annually to help fund operations. The Park & Recreation department receives grants for special projects as well.

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 13.30% of total City revenue, and 2.90% of total General Fund revenue.

City-Wide Revenue Highlights

Financial Summary

	2022 Actual	2023 Amended Budget	2024 Adopted Budget	% of Total City Revenue
Internal Service and Transfers In				
Internal Service Charges	\$15,814,113	\$16,359,901	\$17,406,667	12.06%
Transfer In	\$5,589,119	\$2,998,405	\$1,786,950	1.24%
Total	\$21,403,232	\$19,358,306	\$19,193,617	13.30%

Issuance of Debt

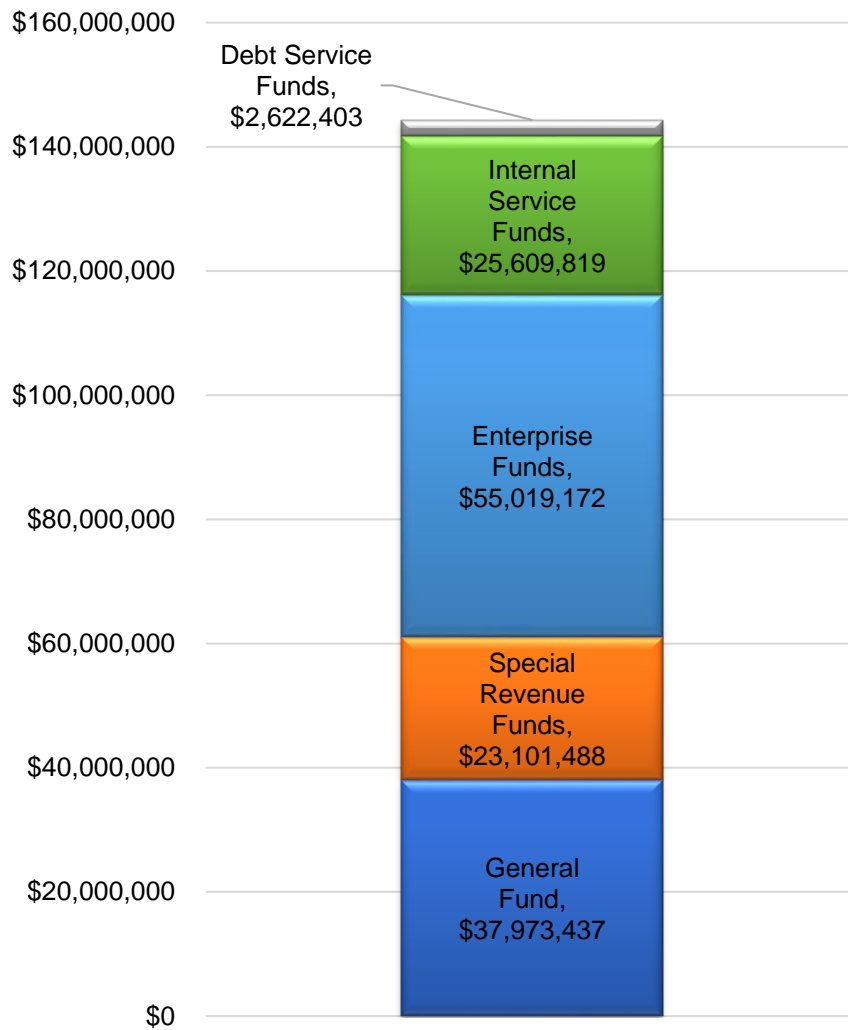
Issuance of Debt fluctuates from year to year depending on projects in the pipeline for capital improvements, especially in the enterprise funds for utilities. For FY2024, there is \$1.5 million in issued debt budgeted. This is for work on the 33rd street water storage tank.

	2022 Actual Budget	2023 Amended Budget	2024 Adopted Budget	% of Total City Revenue
Issuance of Debt				
Issuance of Debt	\$10,177,043	\$0	\$1,500,000	1.04%
Total Issuance of Debt	\$10,177,043	\$0	\$1,500,000	1.04%

City-Wide Revenue Highlights

Financial Summary

FY2024 City-Wide Revenue by Fund Type



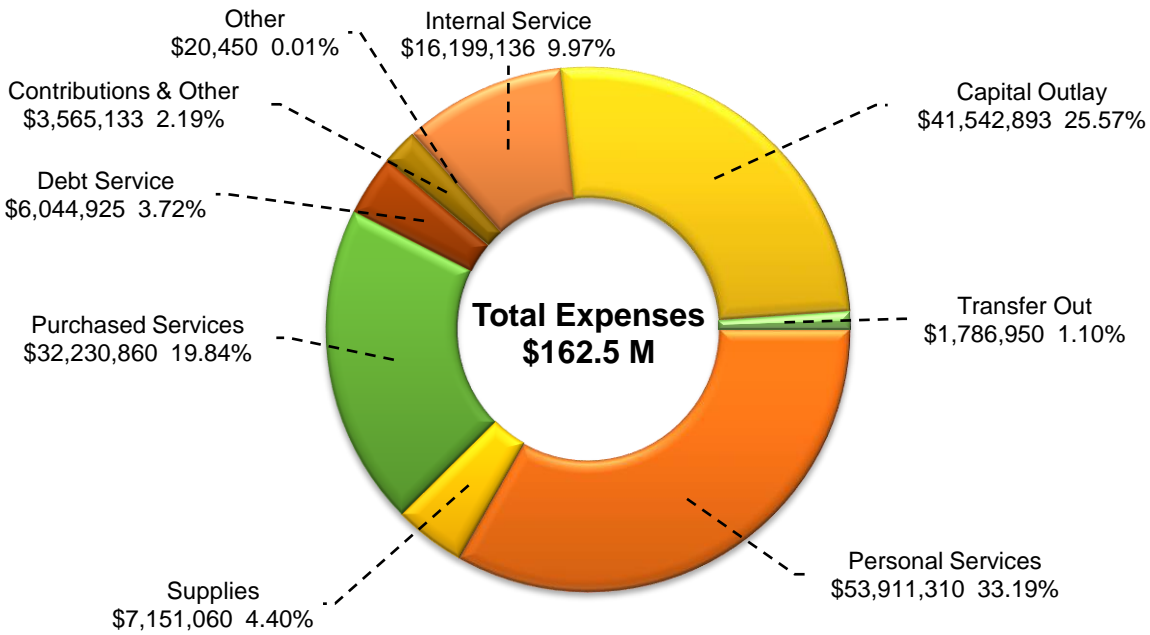
Fund Types	2022 Actual	2023 Amended Budget	2024 Adopted Budget	Adopted Difference
General Fund	\$34,001,701	\$36,783,291	\$37,973,437	\$1,190,146
Special Revenue Funds	\$42,404,056	\$32,392,266	\$23,101,488	(\$9,290,778)
Debt Service Funds	\$5,163,669	\$2,596,168	\$2,622,403	\$26,235
Capital Project Funds	\$96,511	\$0	\$0	\$0
Enterprise Funds	\$42,662,755	\$45,189,256	\$55,019,172	\$9,829,916
Internal Service Funds	\$22,937,680	\$24,331,913	\$25,609,819	\$1,277,906
Total All Fund Types	\$147,266,372	\$141,292,894	\$144,326,319	\$3,033,425

City-Wide Expenditure Highlights

Financial Summary

Where the Money Goes

Total city-wide expenditures for Fiscal Year 2024 are \$162.5 million. The largest City expenditure is for Personal Services at 33.19%. This includes salaries and benefits. The next largest expenditures are Capital Outlay at 25.57% and Purchased Services at 19.84%. 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 9.97%. Following internal service is supplies, 4.40%, debt payments, 3.72%, contributions and donations, 2.19%, and transfer out, 1.10%.

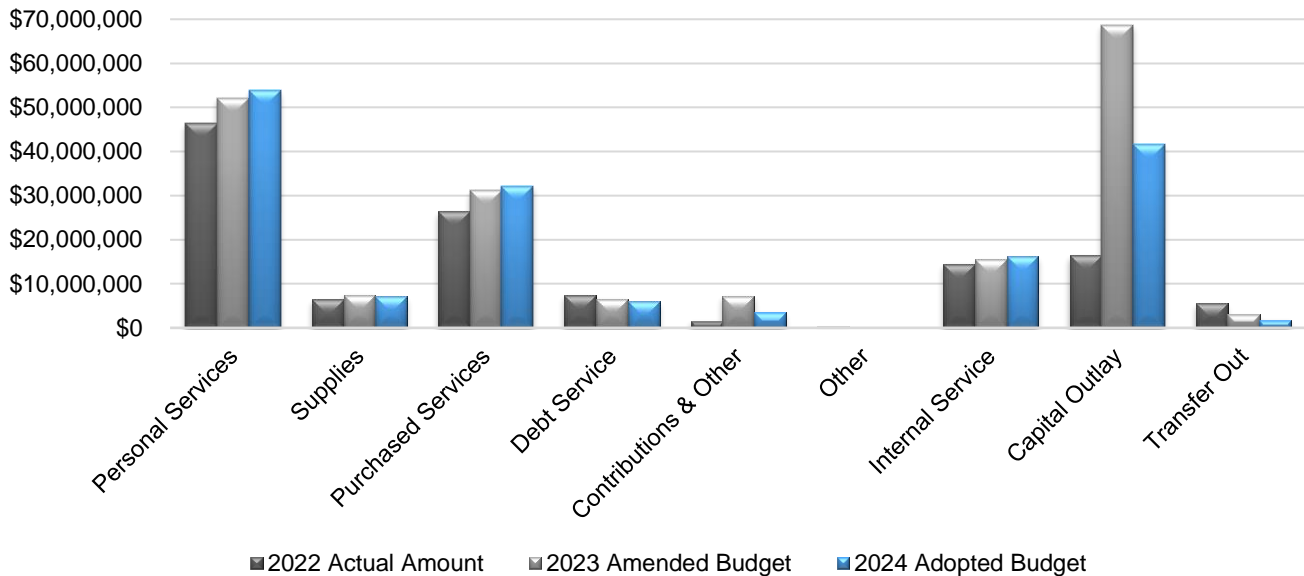


	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Expenditures					
Personal Services	\$46,396,704	\$52,150,775	\$52,150,775	\$48,167,662	\$53,911,310
Supplies	\$6,400,860	\$6,963,791	\$7,452,863	\$6,893,745	\$7,151,060
Purchased Services	\$26,468,311	\$28,858,733	\$31,242,741	\$28,351,968	\$32,230,860
Debt Service	\$7,412,352	\$6,564,098	\$6,564,098	\$6,564,498	\$6,044,925
Contributions & Other	\$1,606,440	\$2,243,463	\$7,171,288	\$3,583,393	\$3,565,133
Other	\$233,930	\$20,450	\$20,450	\$136,447	\$20,450
Internal Service	\$14,446,475	\$15,338,263	\$15,456,572	\$15,292,725	\$16,199,136
Capital Outlay	\$16,390,751	\$34,181,948	\$68,654,521	\$33,225,518	\$41,542,893
Transfer Out	\$5,589,119	\$2,498,405	\$3,051,281	\$3,067,834	\$1,786,950
Expenditure Totals	\$124,944,942	\$148,819,926	\$191,764,588	\$145,283,790	\$162,452,717

City-Wide Expenditure Highlights

Financial Summary

City-Wide Expenditures 3yr Trend



Major Expenditures

Personal Services

Overall personal services in the FY2024 Adopted Budget, including salaries and benefits, increased 3.38% over the FY2023 Amended Budget amount and are 33.19% of the City’s total expenditure budget. All union contracts were re-negotiated starting July 1, 2021 for a 2 year period. They expired June 30, 2023. The estimated agreements are included in the FY2024 budget. The agreements were not settled at the time of budget preparation. The City negotiated with all employees to move to an 85%/15% cost sharing for health insurance from 90%/10% starting July 1, 2021.

The personnel budgets reflect a total of 506.90 full time equivalents (FTEs) in full and part time positions (not including seasonal and temporary workers). This budget is a decrease of 3.7 FTEs from the FY2023 budget. Additional information about employee counts is available under the employee summary tab.

City-Wide Expenditure Highlights

Financial Summary

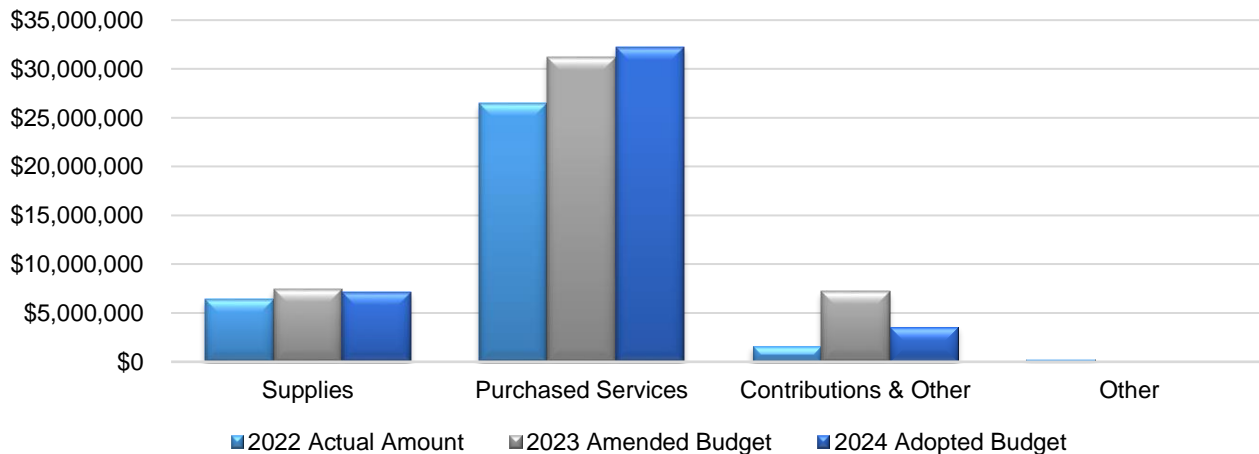
Changes in FTE Counts for Fiscal Year 2024

General Fund – Court	Full-time judge starting 1/1/2024 (previously part-time)	0.10
General Fund – Legal	1 Prosecutor → 2 support staff, staff attorney hours	1.10
IT Fund	Added desktop support specialist	1.00
Library Fund	Mill levy pass	13.43
Housing Authority	Separation from City	(18.94)
Civic Center Events Fund	Reduced full-time laborer to part-time	(0.28)
Recreation Fund	Reduced hours	(0.11)
Planning & CD Fund	Development engineer transferred to Public Works	(1.00)
Water Fund	Removed SCADA tech position	(1.00)
Engineering Fund	Added development engineer from PCD	1.00
Sanitation Fund	Added maintenance worker	1.00
Total (Decrease) in FY2024		(3.70)

Operations

Operations are considered to be supplies, purchased services, contributions, and other expenditures. The operations portion of expenditures includes an overall 6.36% decrease from the FY2023 Amended Budget. There was a decrease of 4.05% for supplies. Followed by an increase of 3.16% in purchased services, a decrease of 50.29% in contributions, and no change in other costs from the FY2023 Amended Budget. Operations equate to 26.45% of the total expenditure budget.

City-Wide Operating Costs 3yr Trend



City-Wide Expenditure Highlights

Financial Summary

Capital Outlay

The City's appropriations for capital outlay in FY2024 total \$41,542,893 or 25.57% of the total budget. This is a decrease from the FY2023 amended capital outlay amount by 39.49%, or \$27.1 million. 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.

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 FY2024. In FY 2021, the City issued debt from the Downtown Tax Increment District to fund the Civic Center Façade project. This project is still expected to be on track 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 FY2024 are listed on pages 64-65.

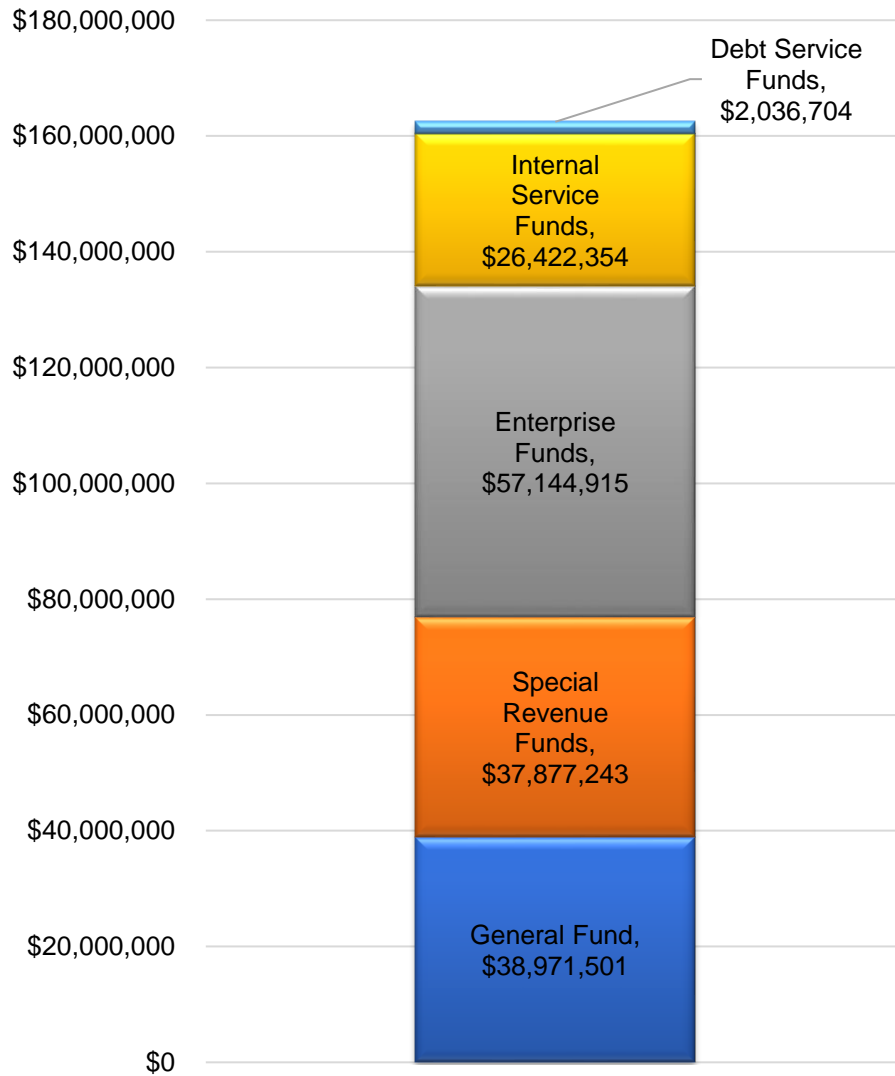
Debt Service

The City's appropriations for debt service in FY2024 total \$6,044,925 or 3.72% of the total budget. Pages 72-73 are the current debt service schedules.

City-Wide Expenditure Highlights

Financial Summary

FY2024 City-Wide Expenditures by Fund Type



	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Fund Types			
General Fund	\$35,302,147	\$38,033,341	\$38,971,501
Special Revenue Funds	\$28,478,325	\$50,269,577	\$37,877,243
Debt Service Funds	\$1,843,579	\$1,805,633	\$2,036,704
Capital Project Funds	\$2,577,049	\$2,827,976	\$0
Enterprise Funds	\$34,972,860	\$73,036,360	\$57,144,915
Internal Service Funds	\$21,770,983	\$25,791,701	\$26,422,354
Total All Fund Types	\$124,944,942	\$191,764,588	\$162,452,717

Interfund Transfers

Financial Summary

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 FY2024, there is an overall decrease of \$1,211,455 to transfers between General Fund and other funds for operations from the FY2023 Amended Budget. In FY2023, the COVID Recovery Fund transferred out one-time CARES funds to replenish Planning (\$297,500), Recreation (\$140,000), and Multi-Sports (\$34,500). For FY2024, transfers were removed from the Library (\$350,000), Civic Center Events (\$265,913), and Engineering (\$63,143).

Operating Transfers

- Authorized transfers from a fund receiving revenue to the expended fund.
- 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 or other funds.

Fund	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Transfers In					
Library	\$350,000	\$350,000	\$350,000	\$350,000	\$0
Planning & Comm Development	\$271,932	\$674,432	\$674,432	\$674,432	\$376,932
Natural Resources	\$256,277	\$256,277	\$256,277	\$256,277	\$256,277
Downtown TID	\$2,392,116	\$0	\$0	\$0	\$0
Gas Tax BarSSA	\$50,000	\$60,399	\$60,399	\$60,399	\$0
General Obligation Taxable Bond	\$144,846	\$0	\$0	\$0	\$0
Storm Drain	\$0	\$0	\$500,000	\$500,000	\$500,000
Parking	\$265,361	\$0	\$0	\$52,876	\$0
Multi-Sports	\$65,000	\$34,500	\$34,500	\$34,500	\$0
Ice Breaker	\$23,361	\$0	\$0	\$0	\$0
Swimming Pools	\$309,031	\$267,861	\$267,861	\$267,861	\$267,861
911 Dispatch	\$346,674	\$346,674	\$346,674	\$346,674	\$346,674
Recreation	\$265,359	\$179,206	\$179,206	\$179,206	\$39,206
Civic Center Events	\$786,019	\$265,913	\$265,913	\$265,913	\$0
Engineering	\$63,143	\$63,143	\$63,143	\$63,143	\$0
Civic Center Facility Services	\$0	\$0	\$0	\$16,553	\$0
Total Transfers In	\$5,589,119	\$2,498,405	\$2,998,405	\$3,067,834	\$1,786,950
Transfers Out					
General Fund	\$1,659,178	\$1,619,332	\$1,619,332	\$1,619,332	\$940,276
COVID Recovery Fund	\$1,141,151	\$472,000	\$472,000	\$541,429	\$0
Downtown TID	\$2,392,116	\$0	\$500,000	\$500,000	\$500,000
Street District	\$50,000	\$60,399	\$60,399	\$60,399	\$0
911 Special Revenue	\$346,674	\$346,674	\$346,674	\$346,674	\$346,674
Total Transfers Out	\$5,589,119	\$2,498,405	\$2,998,405	\$3,067,834	\$1,786,950

Fund Balance

Financial Summary

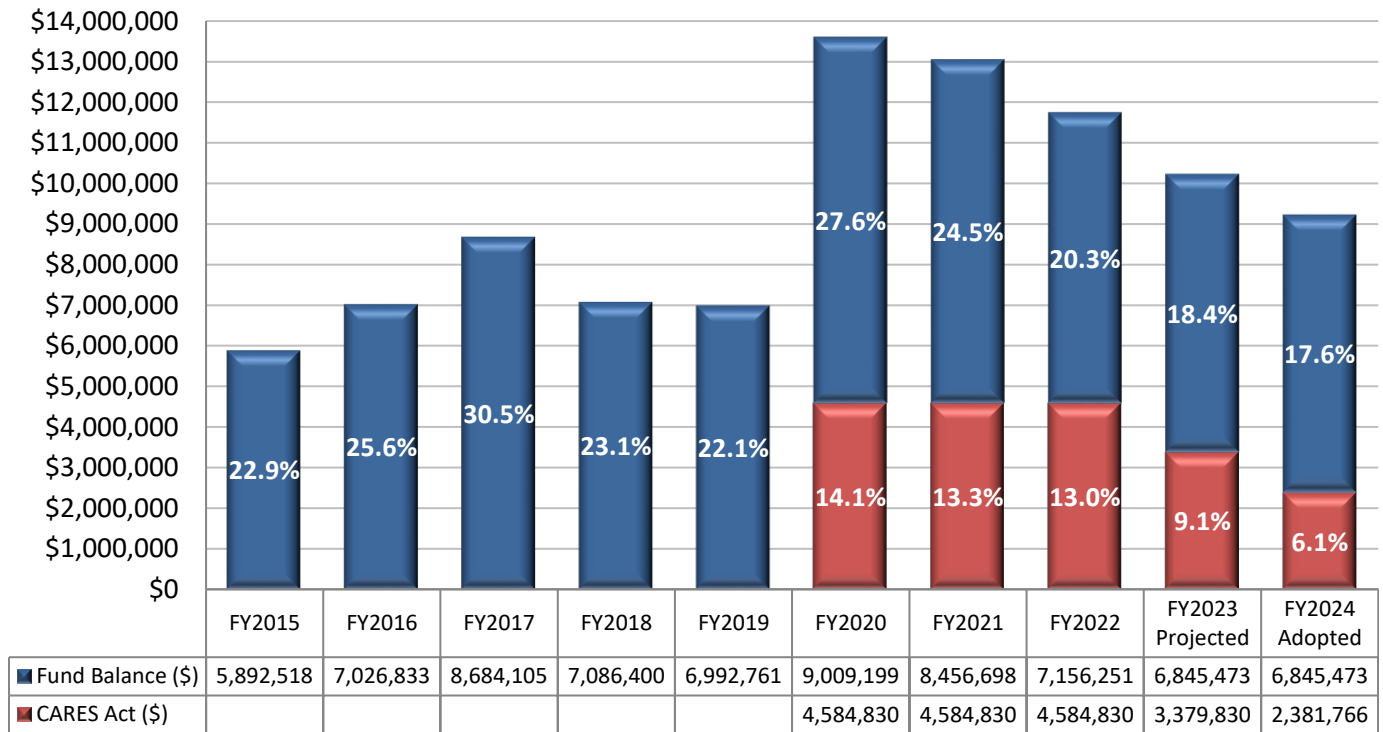
Fund Balance

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

In FY2015, the City’s General Fund balance was at 22.9%, which had been rebuilt after the Electric Fund deficit was covered in 2013. The fund balance increased substantially in FY2020 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 FY2021 or FY2022. This caused the unreserved fund balance to decrease to lower than the recommended minimum of 22% in the FY2023 budget. The City Commission adopted to utilize the available tax increases in FY2023 and FY2024 (permissive medical levy and inflationary factory). Also, \$1,205,000 was used of the reserved CARES Act funds to balance the General Fund budget in FY2023 and \$998,064 was used in FY2024 to bring the unreserved fund balance to 17.6%. The reserved CARES Act balance is now \$2.4 million, or 6.1%.

22% Recommended Minimum Policy

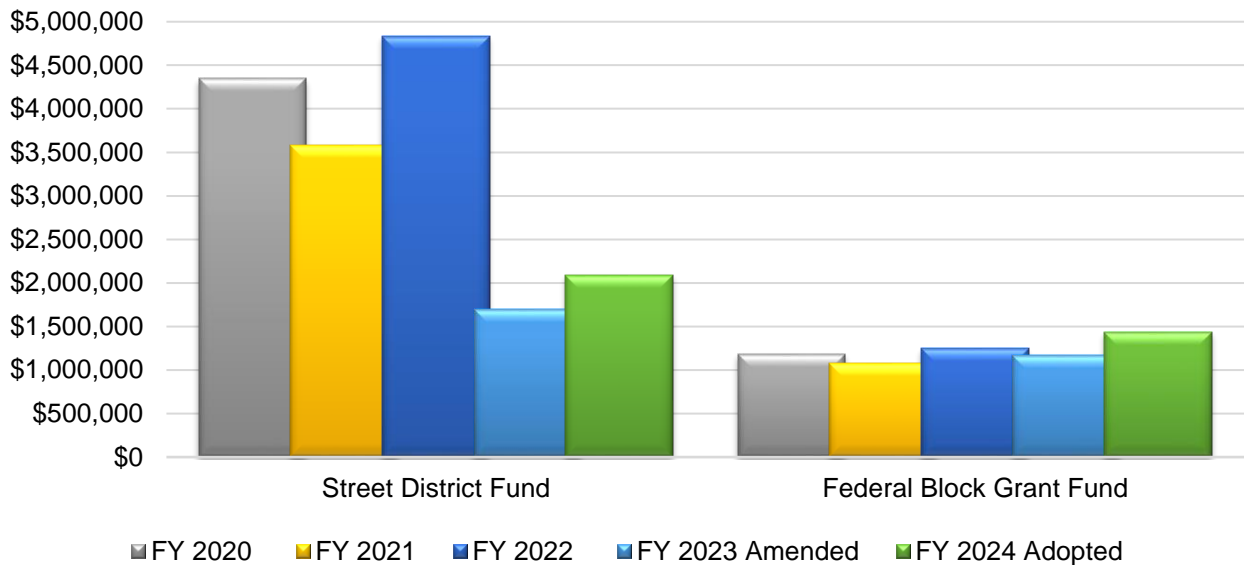


Fund Balance

Other Governmental Funds

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 with the use of funds on street capital 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



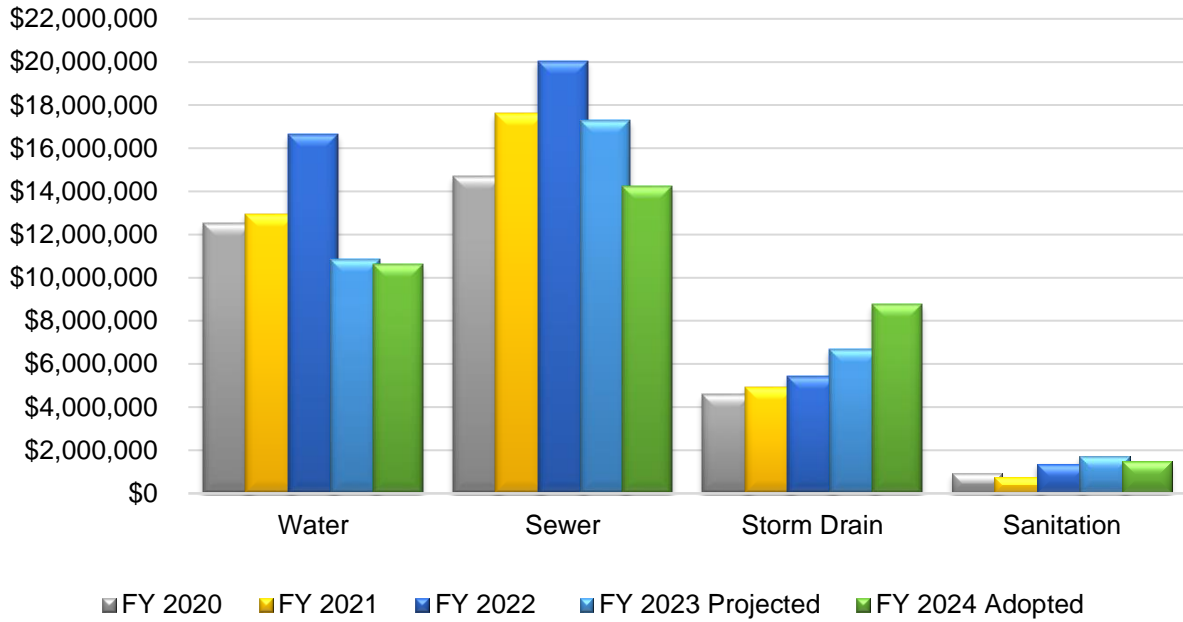
Proprietary Funds

The chart on the next page shows the five-year trend of the major proprietary funds' unreserved fund balances. The decline in the fund balances in water and sewer 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. The actual spending of fund balance is dependent on the timing of the engineering and construction of each project. In May 2023, the City Commission approved a 10% rate increase in water, sewer, storm drain, and sanitation.

Fund Balance

Financial Summary

Unreserved Major Proprietary Fund Balances 5 Year Trend



Capital Expenditures

Financial Summary

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 can also be 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.

The planning for capital expenditures 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 utility systems are identified through annual operating and condition analysis and master plan capital improvement programs.

These plans are all a large collaboration amongst many City departments.

Equipment Revolving Schedules and Capital Improvement Programs are further described in the Policies Section (pages 39-42).

Capital Expenditures

Financial Summary

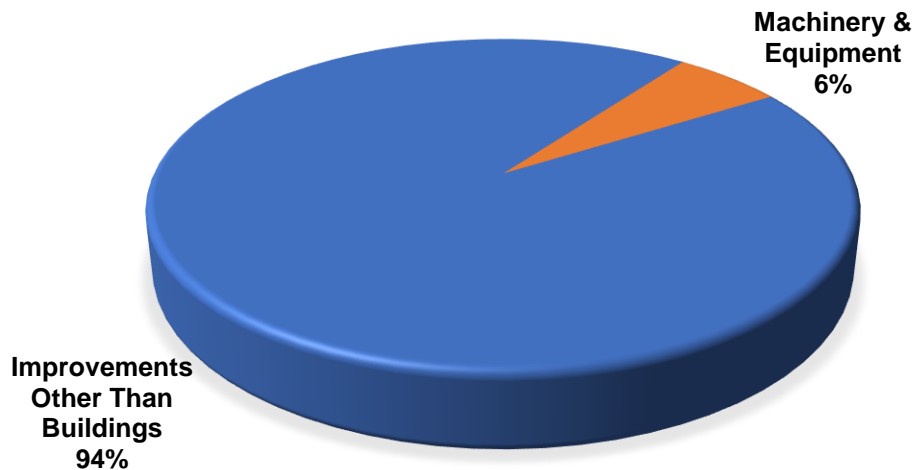
FY2024 Capital Expenditures by Category

Fund	TOTAL	Improvements	Machinery & Equipment
COVID Recovery ARPA	\$12,794,967	\$12,794,967	\$0
COVID Recovery Totals	\$12,794,967	\$12,794,967	\$0
Park Maintenance District Park Maintenance	\$27,791	\$0	\$27,791
Park Maintenance District Totals	\$27,791	\$0	\$27,791
Street District Street Maintenance	\$3,596,539	\$3,596,539	\$0
Street District Totals	\$3,596,539	\$3,596,539	\$0
East Industrial Ag Tech Park Special Districts	\$327,250	\$327,250	\$0
East Industrial Ag Tech Park Totals	\$327,250	\$327,250	\$0
Federal Block Grant Block Grant Projects	\$200,000	\$200,000	\$0
Federal Block Grant Totals	\$200,000	\$200,000	\$0
Water Water - Equip Revolving Schedule	\$224,468	\$0	\$224,468
Water - Purification	\$1,800,000	\$1,800,000	\$0
Water - Distribution	\$4,210,000	\$4,210,000	\$0
Water Totals	\$6,234,468	\$6,010,000	\$224,468
Sewer Sewer - Equip Revolving Schedule	\$460,800	\$0	\$460,800
Sewer - Treatment	\$9,120,000	\$9,120,000	\$0
Sewer - Collection	\$2,820,000	\$2,820,000	\$0
Sewer Totals	\$12,400,800	\$11,940,000	\$460,800
Storm Drain MS 4 Phase II Upgrades	\$400,000	\$400,000	\$0
Storm Drain - Collection	\$3,508,000	\$3,508,000	\$0
Storm Drain Totals	\$3,908,000	\$3,908,000	\$0

Capital Expenditures

Financial Summary

FY2024 Capital Expenditures by Category - Continued			
Fund	TOTAL	Improvements	Machinery & Equipment
Sanitation Central Garage	\$607,248	\$0	\$607,248
Sanitation Totals	\$607,248	\$0	\$607,248
Central Garage Equipment Revolving	\$1,183,830	\$100,000	\$1,083,830
Central Garage Totals	\$1,183,830	\$100,000	\$1,083,830
Finance Utility Billing	\$75,000	\$0	\$75,000
Finance Totals	\$75,000	\$0	\$75,000
Engineering Engineering	\$7,000	\$0	\$7,000
Engineering Totals	\$7,000	\$0	\$7,000
Public Works Admin Public Works Admin	\$180,000	\$180,000	\$0
Public Works Admin Totals	\$180,000	\$180,000	\$0
Total All Budgeted Funds	\$41,542,893	\$39,056,756	\$2,486,137



Capital Expenditures

Financial Summary

FY2024 Capital Projects

COVID Recovery Fund	Project Budget
Court Remodel	\$3,500,000
Fire Station Infrastructure	\$2,576,000
HVAC Boiler	\$2,218,967
PD Evidence Building	\$4,500,000
Total COVID Recovery Fund	\$12,794,967
Street Fund	
33rd ST S ADA Improvements Phase I	\$315,000
3rd Ave N 9th to 11th St Reconstruction	\$500,000
52nd St N 7th to 10 Ave N Reconstruction	\$600,000
Miscellanoues Projects	\$250,000
PW Complex Building Improvements	\$100,000
BARSAA - 3rd Ave N Park Drive to 3rd St	\$500,000
BARSAA - 7th Ave N Park Drive to 9th St	\$750,000
BARSAA - Giant Springs Rd Slide Repair	\$91,539
Internal Engineering	\$240,000
Unscheduled Development	\$250,000
Total Street Fund	\$3,596,539
Water Fund - Purification	
33rd St Storage Tank Study/ Repair	\$1,500,000
Misc. Water Treatment Plant Improvements	\$200,000
Internal Engineering	\$100,000
Total Water Purification	\$1,800,000
Water Fund - Distribution	
Water Main Replacements	\$2,900,000
Lead Service Line Pilot Project	\$370,000
Water Capacity Model	\$350,000
Internal Engineering	\$440,000
Unscheduled Development	\$150,000
Total Water Distribution	\$4,210,000
Total Water Fund	\$6,010,000
Sewer Fund - Collection	
Manhole Rehab	\$100,000
Miscellaneous Sewer Rehab	\$1,200,000
Riverview Sewer Replacement	\$1,000,000
Sanitary Sewer Capacity Model	\$300,000
Internal Engineering	\$120,000
Unscheduled Development	\$100,000
Total Sewer Collection	\$2,820,000

Capital Expenditures

Financial Summary

FY 2024 Capital Projects - Continued

Sewer Fund - Treatment	Project Budget
Lift Station 1 Construction	\$7,800,000
Lift Station 4 Design	\$50,000
Solids Building HVAC	\$740,000
Wastewater Discharge Permit	\$250,000
Westside Pump Station Bar Screen Replacement	\$50,000
Miscellaneous Capital (Veolia Contract)	\$150,000
Internal Engineering	\$80,000
Total Sewer Treatment	<u>\$9,120,000</u>
Total Sewer Fund	<u><u>\$11,940,000</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	
Central Ave & 3rd St Phase 2 Construction	\$2,000,000
Miscellaneous Inlet & Valley Gutter	\$50,000
Central Ave & 3rd St Phase 3 Design	\$120,000
Miscellaneous Alley 400 Block 1st Alley N	\$18,000
Smith Coulee Berkner Heights Detention Pond	\$200,000
Storm Drain Master Plan	\$700,000
Internal Engineering	\$220,000
Unscheduled Development	\$200,000
Total Storm Drain Collections	<u>\$3,508,000</u>
Total Storm Drain Fund	<u><u>\$3,908,000</u></u>
Park Maintenance District*	
Carter Park Pavilion Roof	\$14,000
Irrigation Upgrades	\$200,000
River's Edge Trail Improvements	\$20,000
Sports Courts	\$149,220
Tree Replacement	\$10,000
Turf Maintenance (pesticide, herbicide, rodent control, etc.)	\$40,000
Total Park Maintenance Projects	<u><u>\$433,220</u></u>

*Park Maintenance District projects are budgeted under Professional Services, not Capital Outlay.

Capital Expenditures

Financial Summary

FY2024 Equipment Purchases

Units Purchased from Central Garage Fund

Department	Number of Units	Description of Unit	Years Deferred	Unit Cost	Total Cost
Capital Purchases					
Police	6	Patrol Units	0	\$40,170	\$241,020
	1	Police Administration SUV	0	\$33,850	\$33,850
Parks	1	1 Ton Parks Refuse Truck	0	\$87,410	\$87,410
	1	3/4 Ton 4x4	0	\$49,880	\$49,880
	1	3/4 Ton Fuel Truck	0	\$38,260	\$38,260
Street	2	Mutli Sectional Snowplow Units	0	\$35,950	\$71,900
	1	Toolcat/Skid Steer	0	\$67,070	\$67,070
	1	Wheel Loader (Meduium)	0	\$275,000	\$275,000
	1	Skid Steer with Mill	0	\$87,440	\$87,440
	1	Paver Transport Trailer	0	\$132,000	\$132,000
	16	Total Capital Purchases			\$1,083,830
Non Capital Purchases					
	1	Police Equipment	0	\$40,170	\$40,170
	1	14K Dump Trailer Parks	0	\$16,000	\$16,000
	1	Traffic Truck Service Body	0	\$12,000	\$12,000
	1	Pickup Box Sander	0	\$12,000	\$12,000
	1	Compressor Air Tank	0	\$8,000	\$8,000
	5	Total Non Capital Purchases			\$88,170
	21	Total Central Garage Purchases			\$1,172,000

Units Purchased from Other Funds

Department	Number of Units	Description of Unit	Years Deferred	Unit Cost	Total Cost
Water Distribution	1	1/4 Ton 4x4 Truck	0	\$32,090	\$32,090
	1	Boom Truck Used	0	\$135,930	\$135,930
	1	Rolloff Truck (20%)	0	\$56,448	\$56,448
	1	Service Body with Lift	0	\$20,000	\$20,000
Sewer	1	Wheel Loader (Medium)	4	\$275,000	\$275,000
	1	Rolloff Truck (80%)	0	\$185,800	\$185,800
Sanitation	1	Rolloff Truck	0	\$232,248	\$232,248
	1	Commercial Rear Loader	0	\$375,000	\$375,000
	8	Units Purchased from Other Funds			\$1,312,516
	29	Total Equipment Purchased			\$2,484,516

Capital Expenditures

Financial Summary

5-Year Summary of Capital Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Adopted	Capital Projects	Capital Outlay
Fund							
General Fund							
Court	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Admin	\$16,520	\$31,655	\$0	\$0	\$0	\$0	\$0
City 190	\$24,767	\$0	\$0	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parks	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0
Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund Total	\$45,287	\$31,655	\$0	\$0	\$0	\$0	\$0
COVID Recovery	\$0	\$0	\$1,299,337	\$669,429	\$12,794,967	\$12,794,967	\$0
Street District	\$1,414,561	\$1,720,967	\$403,697	\$560,026	\$3,596,539	\$3,596,539	\$0
Gas Tax BaRSAA	\$116,071	\$726,162	\$129,988	\$915,097	\$0	\$0	\$0
Library	\$309,322	\$128,917	\$0	\$17,438	\$0	\$0	\$0
Library Foundation	\$8,072	\$32,134	\$0	\$0	\$0	\$0	\$0
HIDTA Special Revenue	\$0	\$0	\$145,041	\$0	\$0	\$0	\$0
Police Special Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Special Revenue	\$139,361	\$0	\$53,820	\$0	\$0	\$0	\$0
Park & Rec Special Rev.	\$146,293	\$285,970	-\$247	\$47,945	\$0	\$0	\$0
Park Maintenance District	\$508,040	\$1,790,201	\$4,176,374	\$9,180,493	\$27,791	\$0	\$27,791
Natural Resources Blvd	\$0	\$66,721	\$0	\$0	\$0	\$0	\$0
Federal Block Grant	\$941,385	\$0	\$316,494	\$0	\$200,000	\$200,000	\$0
West Bank Urban Renewal	\$1,942,614	\$750,000	\$425,380	\$0	\$0	\$0	\$0
Downtown TID	\$0	\$21,324	\$2,474,259	\$0	\$0	\$0	\$0
East Industrial TID	\$322,373	\$437,579	\$326,668	\$313,250	\$327,250	\$327,250	\$0
Airport TID	\$107,383	\$0	\$0	\$400,000	\$0	\$0	\$0
Central MT Ag Tech TID	\$933,618	\$781,402	\$33,009	\$0	\$0	\$0	\$0
General Capital Projects							
Miscellaneous Admin	\$5,797	\$0	\$0	\$0	\$0	\$0	\$0
Animal Shelter	\$0	\$19,295	-\$19,295	\$0	\$0	\$0	\$0
General Capital Total	\$5,797	\$19,295	-\$19,295	\$0	\$0	\$0	\$0
Downtown TID Capital Proj.	\$0	\$479,913	\$0	\$1,587,993	\$0	\$0	\$0
Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Capital Expenditures

Financial Summary

5-Year Summary of Capital Expenditures - Continued

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Adopted	Capital Projects	Capital Outlay
Water							
Equip Revolving	\$21,593	\$31,160	\$236,721	\$358,185	\$224,468	\$0	\$224,468
Purification	\$2,774,465	\$3,260,923	\$506,458	\$7,242,462	\$1,800,000	\$1,800,000	\$0
Distribution	\$5,761,749	\$1,888,850	\$1,585,104	\$2,826,039	\$4,210,000	\$4,210,000	\$0
Bonded Projects	\$0	\$30,111	\$0	\$0	\$0	\$0	\$0
Water Total	\$8,557,807	\$5,211,045	\$2,328,283	\$10,426,686	\$6,234,468	\$6,010,000	\$224,468
Sewer							
Equip Revolving	\$53,264	\$0	\$0	\$520,056	\$460,800	\$0	\$460,800
Treatment	\$785,471	\$429,469	\$517,354	\$5,246,895	\$9,120,000	\$9,120,000	\$0
Collection	\$1,139,781	\$251,474	\$1,001,677	\$1,546,278	\$2,820,000	\$2,820,000	\$0
Sewer Total	\$1,978,516	\$680,943	\$1,519,031	\$7,313,229	\$12,400,800	\$11,940,000	\$460,800
Storm Drain							
Environmental MS4 Phase II Upgrades	\$0	\$90,590	\$0	\$0	\$0	\$0	\$0
Collection	\$995,038	\$895,579	\$1,934,594	\$774,458	\$3,508,000	\$3,508,000	\$0
Bonded Projects	\$34,464	\$0	\$0	\$0	\$0	\$0	\$0
Storm Drain Total	\$1,029,502	\$986,169	\$1,934,594	\$774,458	\$3,908,000	\$3,908,000	\$0
Sanitation							
Equip Revolving	\$0	\$254,303	\$0	\$401,079	\$607,248	\$0	\$607,248
Commercial	\$96,635	\$0	\$0	\$0	\$0	\$0	\$0
Residential	\$96,634	\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Total	\$193,269	\$254,303	\$0	\$401,079	\$607,248	\$0	\$607,248
Parking	\$0	\$149,266	\$0	\$0	\$0	\$0	\$0
Central Garage							
Equip Revolving	\$1,404,309	\$560,657	\$844,317	\$582,981	\$1,183,830	\$100,000	\$1,083,830
Central Garage Total	\$1,404,309	\$560,657	\$844,317	\$582,981	\$1,183,830	\$100,000	\$1,083,830
Finance	\$0	\$0	\$0	\$0	\$75,000	\$0	\$75,000
Engineering							
City Engineering	\$0	\$0	\$0	\$27,914	\$7,000	\$0	\$7,000
Engineering Total	\$0	\$0	\$0	\$27,914	\$7,000	\$0	\$7,000
Public Works Admin	\$262,516	\$0	\$0	\$7,500	\$180,000	\$180,000	\$0
Total	\$20,366,096	\$15,114,623	\$16,390,751	\$33,225,518	\$41,542,893	\$39,056,756	\$2,486,137

Capital Expenditures

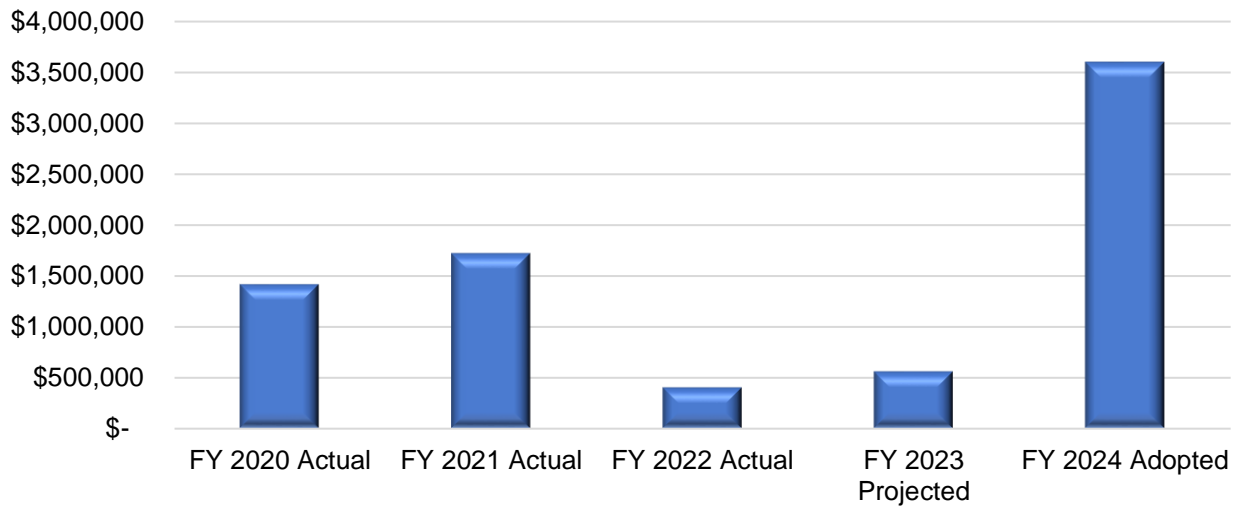
Financial Summary

5-Year Trend Analysis of Capital Expenditures

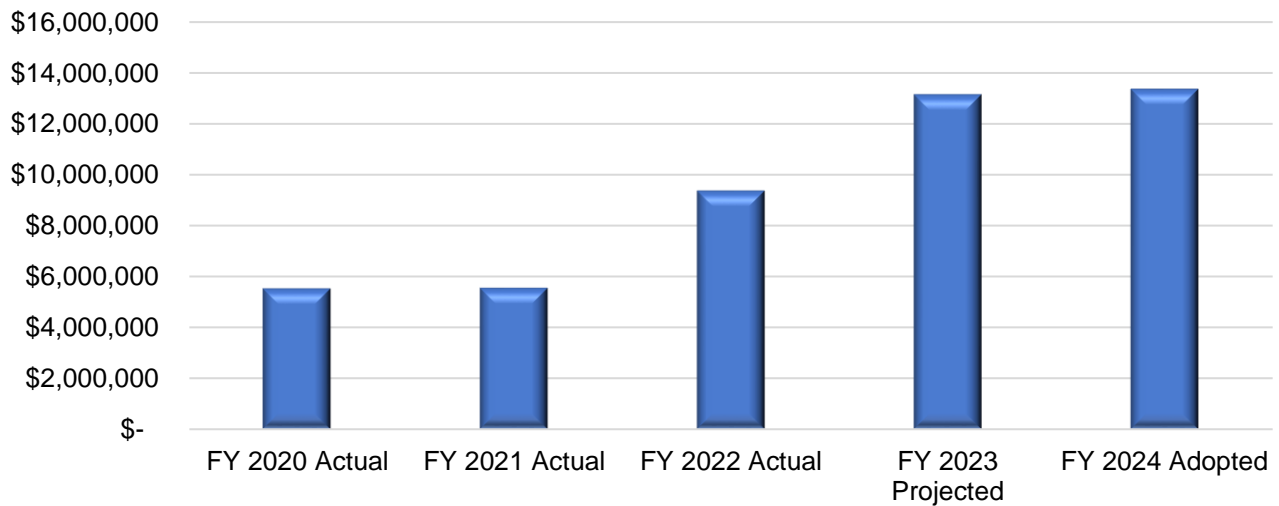
A warning trend would be three or more years of a decline in capital expenditures. A persistent capital expenditures decline can indicate that capital needs are being deferred, which can result in the use of inefficient or obsolete facilities, equipment, and systems.

Governmental Funds

Street District Fund
Capital Expenditures Trend



All Other Governmental Funds
Capital Expenditures Trend

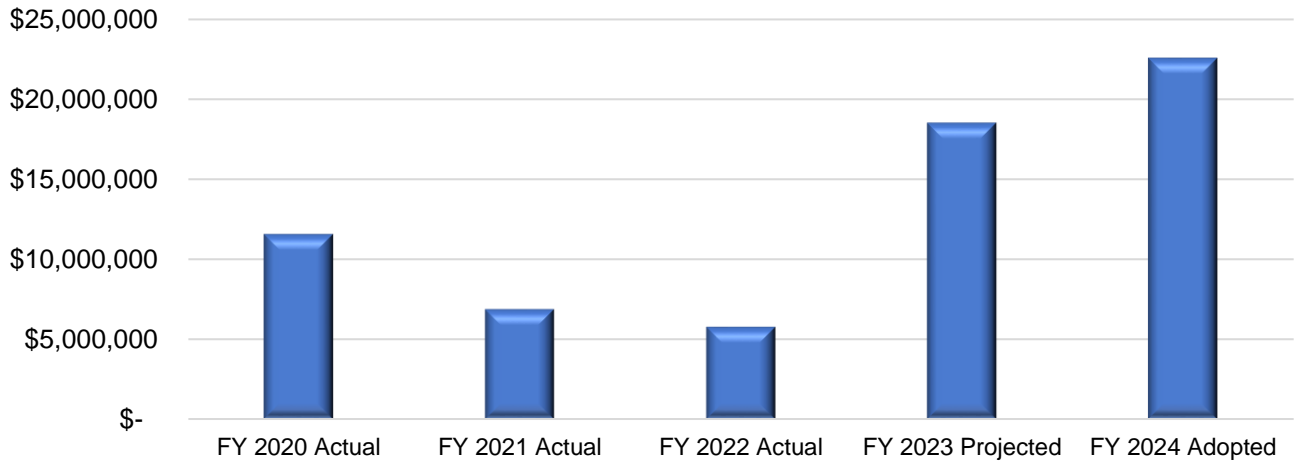


Capital Expenditures

Financial Summary

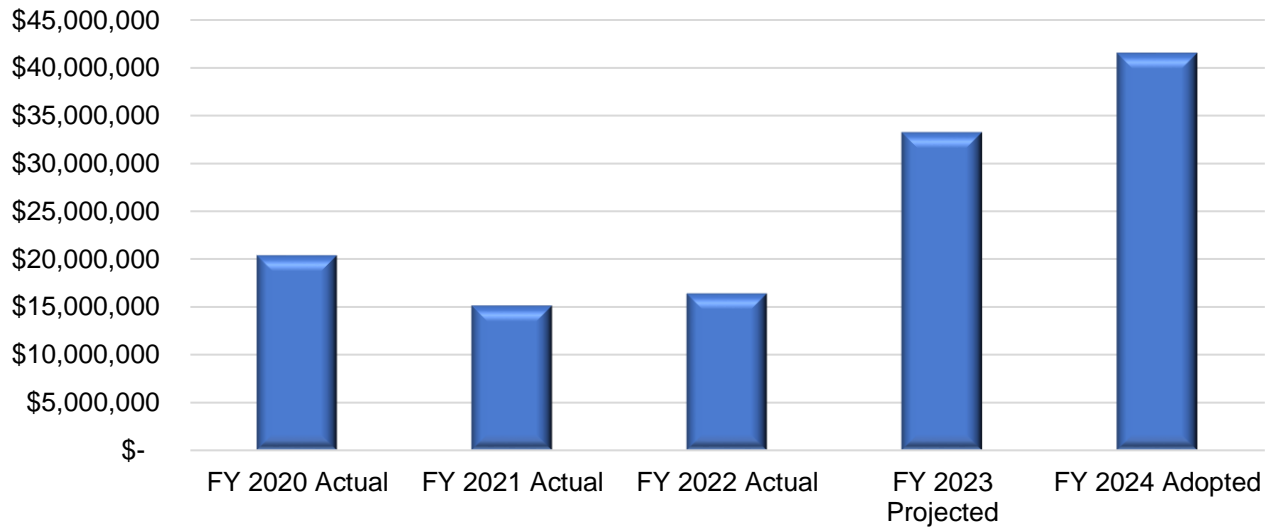
Proprietary Funds

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



All Funds

Total of All Funds
Capital Expenditures Trend



Long-Term Debt

Financial Summary

Computation of Legal Debt Margin

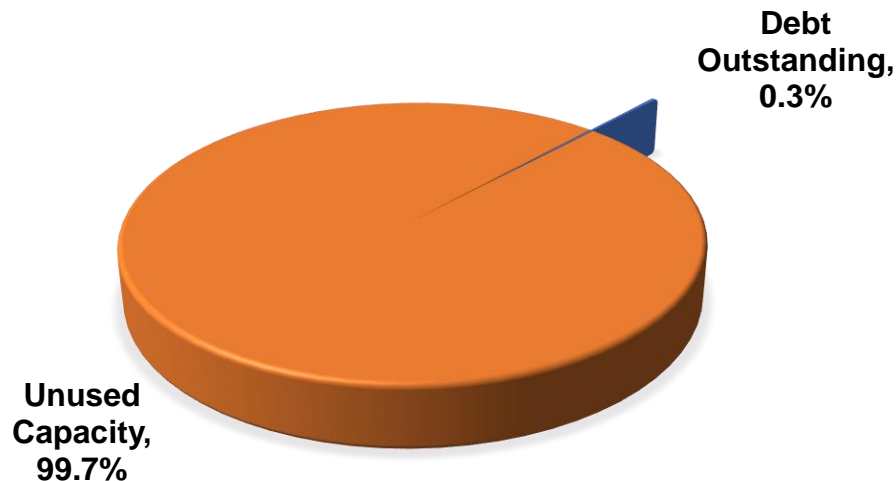
The legal debt margin is the excess of the amount of debt legally authorized over the amount of debt outstanding. MCA 7-7-4201 states that the debt limitation may not exceed 2.5% of the total assessed value of taxable property within the City as ascertained by the last assessment for state and county 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 August 25, 2022)	\$ 6,328,057,598
General Obligation Debt	
Debt Limit - 2.5% of Total Assessed Value	\$ 158,201,440
General Obligation Bonded Debt Outstanding	\$ 406,541
Unused Legal Debt Capacity	\$ 157,794,899

Non-Voted GO Debt Capacity

2 Criteria for Issuing Non-Voted GO Debt	
1. Maximum principal Amount of Obligation Allowed	\$ 3,297,118
2. Maximum Annual Debt Service Allowed	\$ 679,474
Current Annual Debt Service	\$ 91,413
Unused Annual Debt Service Capacity	\$ 588,061



Long-Term Debt

Financial Summary

Current Debt Outstanding

Original Issuance Information							Current Year Information				2024 Interest Payment/Expense
Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Range	Total Issue	Beginning Balance 7/1/2023	Additional Issues	Principal to be Retired	Ending Balance 6/30/2024	
General Fund											
Police Public Safety Radios		LEASE/ PURCHASE 03/27/20	03/01/30	2.87%		\$ 1,992,461	\$ 1,449,837	\$ -	\$ 189,959	\$ 1,259,878	\$ 41,611
Total Police						<u>\$ 1,992,461</u>	<u>\$ 1,449,837</u>	<u>\$ -</u>	<u>\$ 189,959</u>	<u>\$ 1,259,878</u>	<u>\$ 41,611</u>
General Fund											
Fire Fire Truck Purchase		INTERCAP 12/11/15	02/15/26	3.15%	variable	\$ 801,098	\$ 223,727	\$ -	\$ 73,646	\$ 150,081	\$ 12,313
Total Fire						<u>\$ 801,098</u>	<u>\$ 223,727</u>	<u>\$ -</u>	<u>\$ 73,646</u>	<u>\$ 150,081</u>	<u>\$ 12,313</u>
Total General Fund						<u>\$ 2,793,559</u>	<u>\$ 1,673,564</u>	<u>\$ -</u>	<u>\$ 263,605</u>	<u>\$ 1,409,959</u>	<u>\$ 53,924</u>
Central Montana Ag Techpark TID											
Central MT Ag Tech TID Storm Drain Imp		INTERCAP 02/05/20	01/01/40	2.50%		\$ 1,500,000	\$ 1,274,000	\$ -	\$ 64,000	\$ 1,210,000	\$ 31,450
Total Central Montana Ag Techpark TID Fund						<u>\$ 1,500,000</u>	<u>\$ 1,274,000</u>	<u>\$ -</u>	<u>\$ 64,000</u>	<u>\$ 1,210,000</u>	<u>\$ 31,450</u>
Park Maintenance District											
Great Falls Special Park		09/29/21	06/01/38	variable	.31% to 2.72%	\$ 10,000,000	\$ 8,885,000	\$ -	\$ 530,000	\$ 8,355,000	\$ 170,924
Total Park Maintenance District						<u>\$ 10,000,000</u>	<u>\$ 8,885,000</u>	<u>\$ -</u>	<u>\$ 530,000</u>	<u>\$ 8,355,000</u>	<u>\$ 170,924</u>
Master Debt SILD Fund											
Stone Meadows #2 SILD No. 1309		INTERCAP 07/31/15	08/15/30	2.50%	variable	\$ 58,000	\$ 22,814	\$ -	\$ 2,921	\$ 19,893	\$ 1,325
Total Mast Debt SILD Fund						<u>\$ 58,000</u>	<u>\$ 22,814</u>	<u>\$ -</u>	<u>\$ 2,921</u>	<u>\$ 19,893</u>	<u>\$ 1,325</u>
Improvement District Revolving Fund											
Medical Tech Park (Util) SID No. 1301		05/15/05	05/24/20	4.70%	4.6% to 5.0%		\$ -	\$ -	\$ -	\$ -	\$ -
Total Improvement District Revolving Fund						<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Soccer Park Bonds Fund											
2014A General Obligation Bonds General Obligation		04/03/14	07/01/24	2.00%	2.0% to 2.55%	\$ 1,480,000	\$ 160,000	\$ -	\$ 160,000	\$ -	\$ 4,080
Total Soccer Park Bonds Fund						<u>\$ 1,480,000</u>	<u>\$ 160,000</u>	<u>\$ -</u>	<u>\$ 160,000</u>	<u>\$ -</u>	<u>\$ 4,080</u>
West Bank TID Fund											
2012 Tax Increment Subordinate Debt Tax Incr.		02/01/12	07/01/32	2.00%	2.0% to 4.0%	\$ 855,000	\$ 450,000	\$ -	\$ 45,000	\$ 405,000	\$ 17,415
2020 Tax Increment Bond West Bank Park Tax Incr.		04/28/20	07/01/40	3.00%	3.0% to 4%	\$ 3,200,000	\$ 2,750,000	\$ -	\$ 95,000	\$ 2,655,000	\$ 105,326
Total West Bank TID Fund						<u>\$ 4,055,000</u>	<u>\$ 3,200,000</u>	<u>\$ -</u>	<u>\$ 140,000</u>	<u>\$ 3,060,000</u>	<u>\$ 122,741</u>
Downtown TID Fund											
2021 Tax Increment Bonds Downtown Urban Renewal District Tax Incr.		04/06/21	07/01/40	2.82%	2.0% to 3.125%	\$ 5,995,000	\$ 5,440,000	\$ -	\$ 260,000	\$ 5,180,000	\$ 152,325
Total Downtown TID Fund						<u>\$ 5,995,000</u>	<u>\$ 5,440,000</u>	<u>\$ -</u>	<u>\$ 260,000</u>	<u>\$ 5,180,000</u>	<u>\$ 152,325</u>

Long-Term Debt

Financial Summary

Current Debt Outstanding - Continued

Original Issuance Information							Current Year Information				2024 Interest Payment/Expense
Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Range	Total Issue	Beginning Balance 7/1/2023	Additional Issues	Principal to be Retired	Ending Balance 6/30/2024	
Water Fund											
2008 Water Amended & Restated Bond - WRF Program	WRF Revenue	01/16/13	05/01/28	3.00%		\$ 3,225,000	\$ 1,206,000	\$ -	\$ 227,000	\$ 979,000	\$ 34,484
2009B Water Bond - WRF Program	WRF Revenue "ARRA"	07/16/09	07/01/29	1.75%		\$ 333,700	\$ 113,000	\$ -	\$ 18,000	\$ 95,000	\$ 1,899
2014 Water Bond - WRF Program	WRF Revenue	12/05/14	01/01/34	2.50%		\$ 2,700,893	\$ 1,649,893	\$ -	\$ 132,000	\$ 1,517,893	\$ 40,416
2016 Water Bond - WRF Program	WRF Revenue	Varies	01/01/38	2.50%		\$ 28,600,000	\$ 21,669,000	\$ -	\$ 1,305,000	\$ 20,364,000	\$ 522,375
Total Water Fund						<u>\$ 34,859,593</u>	<u>\$ 24,637,893</u>	<u>\$ -</u>	<u>\$ 1,682,000</u>	<u>\$ 22,955,893</u>	<u>\$ 599,174</u>
Sewer Fund											
2005 Sewer Bonds-Revenue		02/01/05	08/01/24	3.60%	3.0% to 4.15%		\$ -	\$ -	\$ -	\$ -	\$ -
Total Sewer Bond						<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2002B Sewer Amended & Restated Bond - SRF Program	SRF Revenue	01/16/13	01/01/22	2.00%				\$ -		\$ -	
2009B Sewer Bond - SRF Program	SRF Revenue "ARRA"	10/01/09	07/01/29	1.75%		\$ 359,300	\$ 103,000	\$ -	\$ 16,000	\$ 87,000	\$ 1,733
2012 Sewer Bond - SRF Program	SRF Revenue	08/03/12	07/01/32	3.00%		\$ 3,800,000	\$ 1,866,000	\$ -	\$ 180,000	\$ 1,686,000	\$ 54,645
2013A Sewer Bond - SRF Program	SRF Revenue	06/26/13	07/01/33	3.00%		\$ 7,084,000	\$ 4,064,000	\$ -	\$ 354,000	\$ 3,710,000	\$ 119,280
2013B Sewer Bond - SRF Program	SRF Revenue	06/26/13	01/01/34	3.00%		\$ 7,084,000	\$ 3,818,000	\$ -	\$ 314,000	\$ 3,504,000	\$ 112,198
Total SRF Revenue						<u>\$ 18,327,300</u>	<u>\$ 9,851,000</u>	<u>\$ -</u>	<u>\$ 864,000</u>	<u>\$ 8,987,000</u>	<u>\$ 287,856</u>
Total Sewer Fund						<u>\$ 18,327,300</u>	<u>\$ 9,851,000</u>	<u>\$ -</u>	<u>\$ 864,000</u>	<u>\$ 8,987,000</u>	<u>\$ 287,856</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	\$ 142,000	\$ -	\$ 142,000	\$ -	\$ 1,598
2016 Storm Drainage - SRF Program	SRF Revenue	09/27/16	01/01/37	2.50%		\$ 5,000,000	\$ 3,300,000	\$ -	\$ 219,000	\$ 3,081,000	\$ 81,138
2018 Storm Drainage - SRF Program	SRF Revenue	05/30/18	05/30/38	2.50%		\$ 3,254,000	\$ 2,527,000		\$ 147,000	\$ 2,380,000	\$ 62,264
Total Storm Drain Fund						<u>\$ 11,030,000</u>	<u>\$ 5,969,000</u>	<u>\$ -</u>	<u>\$ 508,000</u>	<u>\$ 5,461,000</u>	<u>\$ 145,000</u>

Long-Term Debt

Financial Summary

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
2013	1064.60%	290.40%	525.10%	-	110%	125%
2014	917.95%	244.60%	511.40%	-	110%	125%
2015	1757.62%	246.40%	550.50%	-	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%
2021	335.93%	354.92%	266.90%	162.15%	110%	125%
2022*	342.83%	430.03%	286.33%	NA	110%	125%

*FY 2022 is most current year available. Audited financial statements not yet available for FY2023.

City of Great Falls
Adopted Budget
Fiscal Year 2024

Budget by Fund

Department and Fund Relationships

Budget by Fund

Funds	City Commission	Administration	Fire	Finance	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									
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

Department and Fund Relationships

Budget by Fund

Funds - Continued	City Commission	Administration	Fire	Finance	Human Resources	Legal Services	Municipal Court	Public Library	Park and Rec	Planning & CD	Police	Public Works	Special Districts
Capital Projects Funds													
General Capital Projects		x		x					x			x	
Improvement Districts Projects													x
Downtown TID Projects													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 Services		x											

Types and Description of Funds

Budget by Fund

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.
- COVID Recovery Fund: This fund is used to account for federal relief money received from the CARES Act and American Rescue Plan Act.
- 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.

- 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.

Types and Description of Funds

Budget by Fund

- 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 and debt to encourage industrial growth by providing tax increment financing from the Central MT Ag Tech Tax Increment District. Debt was issued February 2020. The district will expire in 2040.
- Airport TID Fund: This fund is used to account for revenue derived from the Airport Tax Increment District.
- Downtown TID Fund: This fund was used to account for revenue derived from the Downtown Urban Renewal Tax Increment District. This fund was closed June 30, 2022. Balance was transferred to the Downtown TID Bond Fund.
- 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

Types and Description of Funds

Budget by Fund

policy making boards. This includes the assessments raised by the Business Improvement District and the Tourism Business Improvement District.

- Gas Tax BaRSAA: This fund was 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. This fund will be closed FY2024 and will be transferred directly to the Street Fund.
- 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 was 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. This fund separated from the City and will be closed in FY2024.
- 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.

Types and Description of Funds

Budget by Fund

- 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 was issued in 2012 and is scheduled to be paid off on July 1, 2032. The second bond was issued in 2020 and is scheduled to be paid off on July 1, 2040.
- 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 was 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. The last payment for this was June 30, 2022. The fund was closed in FY 2023.

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.
- 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.

Types and Description of Funds

Budget by Fund

Major Proprietary-Enterprise Funds

The 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.

Types and Description of Funds

Budget by Fund

- 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.

Types and Description of Funds

Budget by Fund

- 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	Expenditures
• Taxes	• Personal Services
• Licenses & Permits	• Supplies
• Intergovernmental	• Purchased Services
• Charges for Service	• Debt Service
• Fines & Forfeitures	• Contributions & Other
• Internal Service	• Other
• Special Assessments	• Internal Service
• Investment Income	• Capital Outlay
• Other	• Transfer Out
• Transfer In	
• Issuance of Debt	
• Sale of Assets	

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:

2022 Actual Amount

- Last completed fiscal year - shows audited financial information for FY2022

2023 Budgeted

- **Adopted Budget** shows the annual budget as adopted by the City Commission for FY2023
- **Amended Budget** shows the adopted budget plus authorized budget amendments in FY2023
- **Projected Amount** shows actual amounts expected to occur by the end of FY2023 (projected as of 06/15/2023)

2024 Adopted Budget

- Shows the budgeted amount as adopted by the City Commission for FY2024

All Funds Combined

Budget by Fund

Total City-Wide Budget

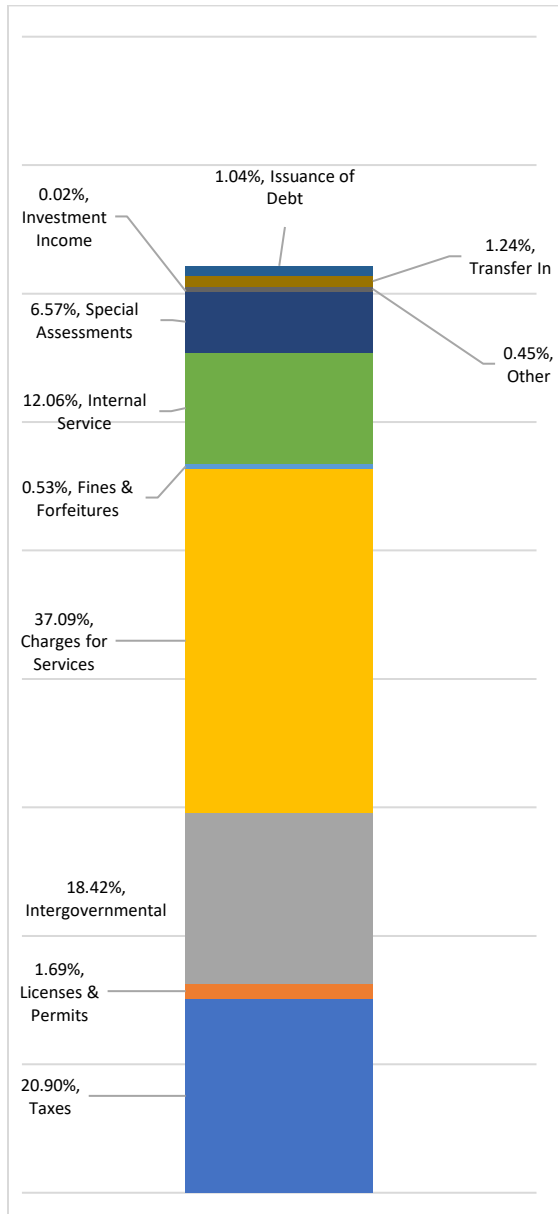
	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$25,212,308	\$27,280,154	\$27,280,154	\$26,226,884	\$30,171,096
Licenses & Permits	\$2,678,817	\$2,451,128	\$2,451,128	\$2,841,142	\$2,434,108
Intergovernmental	\$24,934,881	\$15,575,147	\$29,703,392	\$17,888,177	\$26,585,268
Charges for Services	\$52,222,433	\$52,176,709	\$52,203,709	\$50,690,544	\$53,524,601
Fines & Forfeitures	\$794,381	\$831,500	\$831,500	\$861,293	\$758,500
Internal Service	\$15,814,113	\$16,359,901	\$16,359,901	\$16,333,091	\$17,406,667
Special Assessments	\$8,509,064	\$8,584,811	\$8,584,811	\$8,594,114	\$9,487,697
Investment Income	\$61,026	\$20,650	\$20,650	\$1,512,155	\$28,150
Other	\$1,176,906	\$605,535	\$859,244	\$1,092,302	\$643,282
Transfer In	\$5,589,119	\$2,498,405	\$2,998,405	\$3,067,834	\$1,786,950
Issuance of Debt	\$10,177,043	\$0	\$0	\$0	\$1,500,000
Sale of Assets	\$96,281	\$0	\$0	\$28,621	\$0
Revenue Totals	\$147,266,372	\$126,383,940	\$141,292,894	\$129,136,157	\$144,326,319
Expenditures					
Personal Services	\$46,396,704	\$52,150,775	\$52,150,775	\$48,167,662	\$53,911,310
Supplies	\$6,400,860	\$6,963,791	\$7,452,863	\$6,893,745	\$7,151,060
Purchased Services	\$26,468,311	\$28,858,733	\$31,242,741	\$28,351,968	\$32,230,860
Debt Service	\$7,412,352	\$6,564,098	\$6,564,098	\$6,564,498	\$6,044,925
Contributions & Other	\$1,606,440	\$2,243,463	\$7,171,288	\$3,583,393	\$3,565,133
Other	\$233,930	\$20,450	\$20,450	\$136,447	\$20,450
Internal Service	\$14,446,475	\$15,338,263	\$15,456,572	\$15,292,725	\$16,199,136
Capital Outlay	\$16,390,751	\$34,181,948	\$68,654,521	\$33,225,518	\$41,542,893
Transfer Out	\$5,589,119	\$2,498,405	\$3,051,281	\$3,067,834	\$1,786,950
Expenditure Totals	\$124,944,942	\$148,819,926	\$191,764,588	\$145,283,790	\$162,452,717
Revenue Over (Under) Expenditures	\$22,321,431	(\$22,435,986)	(\$50,471,694)	(\$16,147,633)	(\$18,126,398)
Unreserved Balances					
Beginning Balance - July 1	\$51,408,072	\$67,850,472	\$67,850,472	\$67,850,472	\$57,620,871
Net Change	\$16,442,400	(\$17,246,455)	(\$39,932,020)	(\$10,229,601)	(\$5,442,818)
Ending Balance - June 30	\$67,850,472	\$50,604,017	\$27,918,452	\$57,620,871	\$52,178,052
Reserved Balances					
Beginning Balance - July 1	\$47,742,352	\$53,621,384	\$53,621,384	\$53,621,384	\$47,703,352
Net Change	\$5,879,033	(\$5,189,531)	(\$10,539,674)	(\$5,918,032)	(\$12,683,580)
Ending Balance - June 30	\$53,621,384	\$48,431,853	\$43,081,710	\$47,703,352	\$35,019,772
Total Fund Balance	\$121,471,856	\$99,035,870	\$71,000,162	\$105,324,223	\$87,197,824

All Funds Combined

Budget by Fund

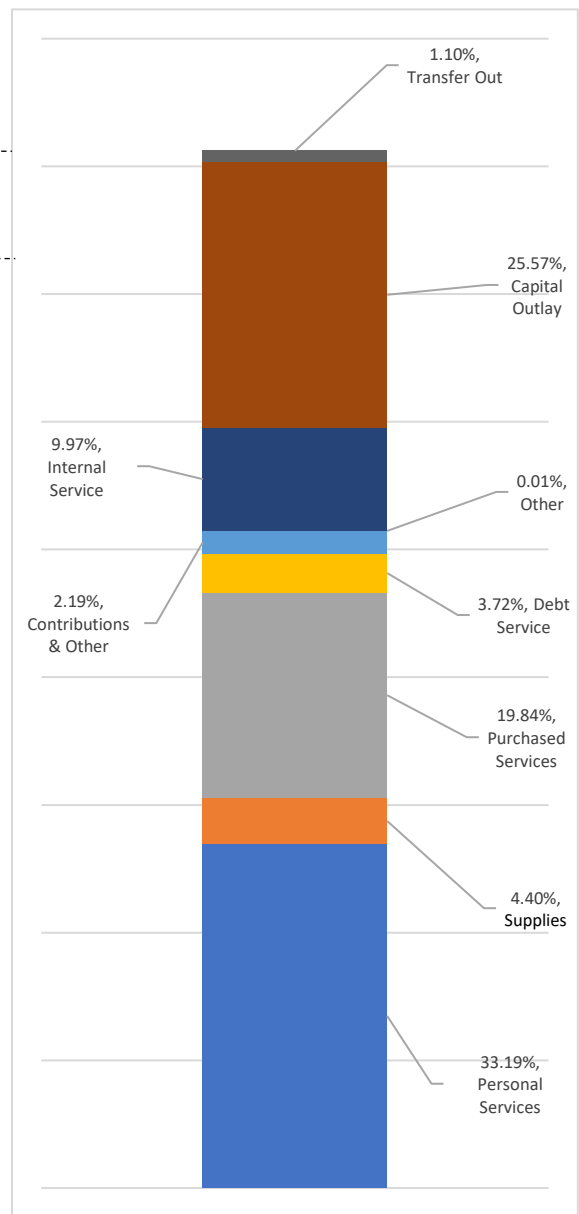
Total City-Wide Budget

Where the Money Comes From

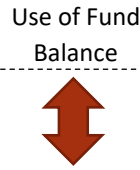


Revenues
\$144.3 Million

Where the Money Goes



Expenditures
\$162.5 Million



General Fund

Budget by Fund

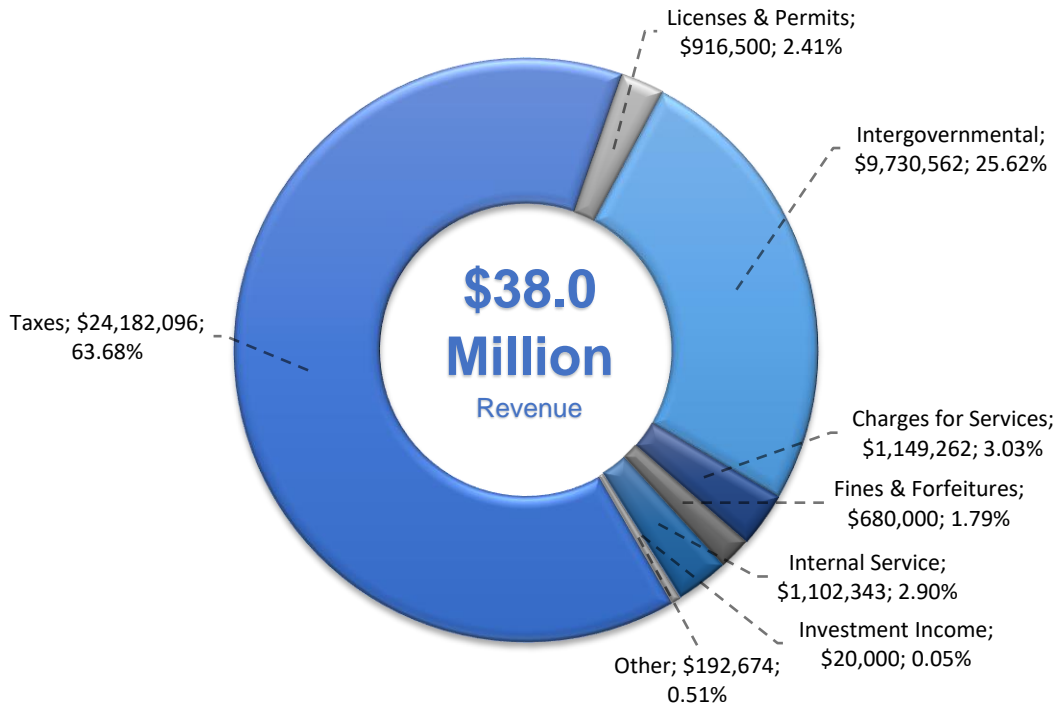
Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$20,887,002	\$22,978,679	\$22,978,679	\$22,030,434	\$24,182,096
Licenses & Permits	\$975,370	\$1,011,200	\$1,011,200	\$964,365	\$916,500
Intergovernmental	\$9,077,736	\$9,464,998	\$9,564,543	\$9,598,177	\$9,730,562
Charges for Services	\$1,271,951	\$1,200,461	\$1,227,461	\$1,219,088	\$1,149,262
Fines & Forfeitures	\$659,205	\$770,000	\$770,000	\$600,974	\$680,000
Internal Service	\$1,004,150	\$1,060,044	\$1,060,044	\$1,060,700	\$1,102,343
Investment Income	(\$37,987)	\$15,000	\$15,000	\$102,220	\$20,000
Other	\$164,273	\$156,364	\$156,364	\$174,631	\$192,674
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$34,001,701	\$36,656,746	\$36,783,291	\$35,750,589	\$37,973,437
Expenditures					
Personal Services	\$25,402,979	\$27,433,367	\$27,433,367	\$26,806,666	\$28,706,029
Supplies	\$1,207,733	\$1,223,712	\$1,323,257	\$1,212,401	\$1,106,298
Purchased Services	\$1,384,339	\$1,567,366	\$1,639,416	\$1,577,436	\$1,898,367
Debt Service	\$309,182	\$308,616	\$308,616	\$308,616	\$317,529
Contributions & Other	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Other	\$54,760	\$20,000	\$20,000	\$52,563	\$20,000
Internal Service	\$5,033,976	\$5,439,353	\$5,439,353	\$5,439,353	\$5,733,002
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$1,659,178	\$1,619,332	\$1,619,332	\$1,619,332	\$940,276
Expenditures Totals	\$35,302,147	\$37,861,746	\$38,033,341	\$37,266,367	\$38,971,501
Revenue Over (Under) Expenditures	(\$1,300,446)	(\$1,205,000)	(\$1,250,050)	(\$1,515,778)	(\$998,064)
Unreserved Balances					
Beginning Balance - July 1	\$8,456,697	\$7,156,251	\$7,156,251	\$7,156,251	\$6,845,473
Net Change	(\$1,300,446)	\$0	(\$45,050)	(\$310,778)	\$0
Ending Balance - June 30	\$7,156,251	\$7,156,251	\$7,111,202	\$6,845,473	\$6,845,473
Reserved Balances					
Beginning Balance - July 1	\$4,584,830	\$4,584,830	\$4,584,830	\$4,584,830	\$3,379,830
Net Change	\$0	(\$1,205,000)	(\$1,205,000)	(\$1,205,000)	(\$998,064)
Ending Balance - June 30	\$4,584,830	\$3,379,830	\$3,379,830	\$3,379,830	\$2,381,766
Total Fund Balance	\$11,741,081	\$10,536,081	\$10,491,032	\$10,225,303	\$9,227,239

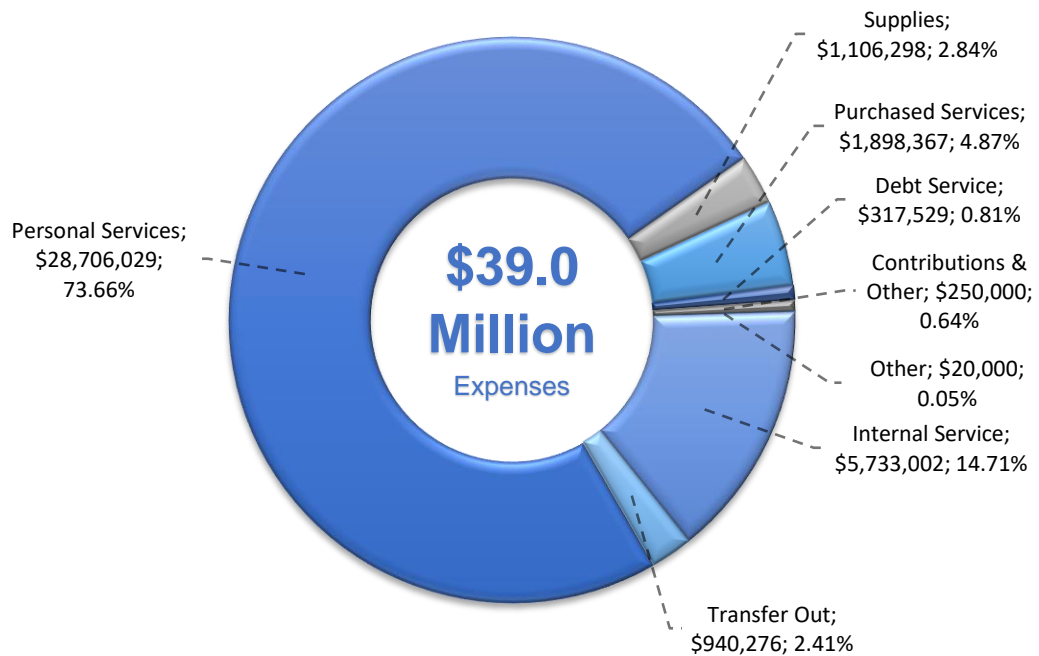
General Fund

Budget by Fund

Where the Money Comes From



Where the Money Goes



General Fund

Budget by Fund

Detail Revenue Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenues					
Taxes					
Real Current Ad Valorem	\$15,443,797	\$16,988,623	\$16,988,623	\$16,478,964	\$17,839,752
Real Current Permissive Health Mill	\$3,269,561	\$3,610,056	\$3,610,056	\$3,501,754	\$3,962,344
Real Delinquent Ad Valorem	\$89,369	\$665,000	\$665,000	\$150,000	\$665,000
Real Delinquent Permissive Health	\$19,939	\$85,000	\$85,000	\$30,000	\$85,000
Mobile Home Taxes	\$52,110	\$45,000	\$45,000	\$50,000	\$45,000
Other Personal Property	\$469,200	\$150,000	\$150,000	\$394,715	\$150,000
Delinquent Tax Penalty & Interest	\$35,414	\$35,000	\$35,000	\$25,000	\$35,000
Local Option Vehicle	\$1,507,612	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000
Total Taxes	\$20,887,002	\$22,978,679	\$22,978,679	\$22,030,434	\$24,182,096
Licenses & Permits					
Liquor License	\$36,869	\$45,000	\$45,000	\$32,658	\$0
Beer & Wine License	\$34,950	\$34,000	\$34,000	\$28,210	\$0
Business Safety Inspection Certificate	\$253,047	\$235,000	\$235,000	\$245,724	\$235,000
CATV Franchise Fees	\$579,310	\$650,000	\$650,000	\$559,444	\$575,000
Fire Safety Fees	\$23,862	\$0	\$0	\$0	\$0
Fire Safety Permits	\$0	\$0	\$0	\$49,840	\$45,000
Non-Resident Business	\$0	\$0	\$0	\$225	\$0
Animal Licenses	\$40,733	\$40,000	\$40,000	\$41,064	\$54,300
Towing Contract Fee	\$6,600	\$7,200	\$7,200	\$7,200	\$7,200
Total Licenses & Permits	\$975,370	\$1,011,200	\$1,011,200	\$964,365	\$916,500
Intergovernmental					
COPS Hiring Grant	\$0	\$204,228	\$204,228	\$175,235	\$130,228
DOJ Terror Grant	\$6,730	\$8,000	\$8,000	\$9,442	\$8,000
Miscellaneous Public Safety Grants	\$60,360	\$17,500	\$117,045	\$147,080	\$17,500
Gaming License	\$134,875	\$150,000	\$150,000	\$137,849	\$150,000
Entitlement HB 124	\$8,815,541	\$9,059,025	\$9,059,025	\$9,059,025	\$9,370,471
Pers Prop Reimbursement One-Time	\$30,360	\$2,245	\$2,245	\$45,546	\$30,363
Payment of Lieu of Taxes Miscellaneous	\$29,871	\$24,000	\$24,000	\$24,000	\$24,000
Total Intergovernmental	\$9,077,736	\$9,464,998	\$9,564,543	\$9,598,177	\$9,730,562

General Fund

Budget by Fund

Detail Revenue Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenues Charges for Services					
City Attorney Miscellaneous	\$56,109	\$28,125	\$28,125	\$31,206	\$29,000
Deferred Prosecution Charges	\$177,648	\$170,000	\$170,000	\$150,000	\$170,000
Miscellaneous Municipal Court Charges	\$1,612	\$2,000	\$2,000	\$778	\$2,000
Police Sex Offender Registrations	\$1,350	\$1,100	\$1,100	\$1,375	\$850
Police Service Charges Miscellaneous	\$23,892	\$31,125	\$31,125	\$9,504	\$15,800
Police Service Charges	\$459,296	\$476,549	\$476,549	\$476,549	\$464,838
EMS Contract Services Response Time Standard	\$43,594	\$20,000	\$20,000	\$75,136	\$20,000
EMS Contract Services 911 System Medical Director	\$9,291	\$9,951	\$9,951	\$9,951	\$10,568
EMS Contract Services Pre-Transport Service Fee	\$25,810	\$27,642	\$27,642	\$27,642	\$29,356
EMS Contract Services System O/S & Monitoring	\$11,614	\$12,439	\$12,439	\$12,439	\$13,210
Fire Service District Charges	\$230,977	\$217,000	\$217,000	\$217,000	\$217,000
Fire Service Charges Report Fees	\$730	\$500	\$500	\$762	\$500
Fire Service Charges Miscellaneous	\$2,800	\$0	\$0	\$5,300	\$5,000
Fire Hazardous Material Cost Recovery	\$9,029	\$0	\$0	\$0	\$0
Commercial Raw Water	\$34,718	\$30,000	\$30,000	\$30,000	\$30,000
Animal Adoption Fees	\$5,873	\$6,300	\$6,300	\$6,673	\$6,300
Animal Shelter Contract County	\$195	\$350	\$350	\$1,072	\$350
Animal Shelter Miscellaneous	\$4,327	\$2,500	\$2,500	\$4,024	\$2,500
Animal Donations	\$92	\$500	\$500	\$20,830	\$500
Animal Cremation Fees	\$30,864	\$45,000	\$45,000	\$29,677	\$45,000
Animal Guardian Angels	\$48,354	\$27,000	\$27,000	\$43,222	\$27,000
Animal Impoundment Fees	\$496	\$0	\$0	\$0	\$0
Animal Microchipping	\$4,920	\$8,000	\$8,000	\$6,440	\$8,000
Animal Nametag	\$3,140	\$4,000	\$4,000	\$3,087	\$4,000
Animal Surrender Fee	\$472	\$2,000	\$2,000	\$460	\$2,160
Animal Redemption Administration Fee	\$3,736	\$4,000	\$4,000	\$2,783	\$4,970
Animal Redemption Triage/ Vaccin Fee	\$6,772	\$5,000	\$5,000	\$5,364	\$6,800
Animal Redemption Cost of Care	\$9,697	\$8,200	\$8,200	\$6,269	\$10,400
Animal Redemption Court Mandated	(\$455)	\$0	\$0	\$100	\$0
Animal Redemption Veterinary Bills	\$97	\$360	\$360	\$60	\$360
Merchandise Sales	\$0	\$50	\$50	\$0	\$50
Park Facility Miscellaneous	\$27,247	\$20,000	\$20,000	\$26,808	\$22,000
Housing Management Fee	\$35,956	\$40,020	\$40,020	\$13,340	\$0
Miscellaneous Other Charges	\$1,699	\$750	\$27,750	\$1,237	\$750
Total Charges for Services	\$1,271,951	\$1,200,461	\$1,227,461	\$1,219,088	\$1,149,262

General Fund

Budget by Fund

Detail Revenue Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenues Fines & Forfeitures					
Traffic Fines	\$567,681	\$690,000	\$690,000	\$504,333	\$600,000
Court Surcharge	\$58,824	\$48,000	\$48,000	\$54,847	\$48,000
Victim Witness Surcharge Administration	\$765	\$1,000	\$1,000	\$739	\$1,000
Animal Control Fines	\$3,713	\$6,000	\$6,000	\$5,536	\$6,000
Other Fines & Forfeitures Misc	\$28,222	\$25,000	\$25,000	\$35,519	\$25,000
Total Fines & Forfeitures	\$659,205	\$770,000	\$770,000	\$600,974	\$680,000
Internal Service					
Administration Support	\$784,386	\$824,779	\$824,779	\$824,779	\$855,376
TID Administration Support	\$105,874	\$109,350	\$109,350	\$109,350	\$114,750
Fire Hydrant	\$50,000	\$57,500	\$57,500	\$57,500	\$60,375
Green Area Service Non-Recurring	\$63,890	\$68,415	\$68,415	\$69,071	\$71,842
Total Internal Service	\$1,004,150	\$1,060,044	\$1,060,044	\$1,060,700	\$1,102,343
Investment Income					
Regular Interest	(\$16,569)	\$15,000	\$15,000	\$102,220	\$20,000
Net Change in Market Value	(\$21,417)	\$0	\$0	\$0	\$0
Total Investment Income	(\$37,987)	\$15,000	\$15,000	\$102,220	\$20,000
Other					
Miscellaneous Leases	\$0	\$12,884	\$12,884	\$12,884	\$12,884
Miscellaneous Revenues	\$20,564	\$1,000	\$1,000	\$1,000	\$1,000
Refunds & Reimbursements	\$143,709	\$142,480	\$142,480	\$160,747	\$178,790
Total Other	\$164,273	\$156,364	\$156,364	\$174,631	\$192,674
Total Revenues	\$34,001,701	\$36,656,746	\$36,783,291	\$35,750,589	\$37,973,437

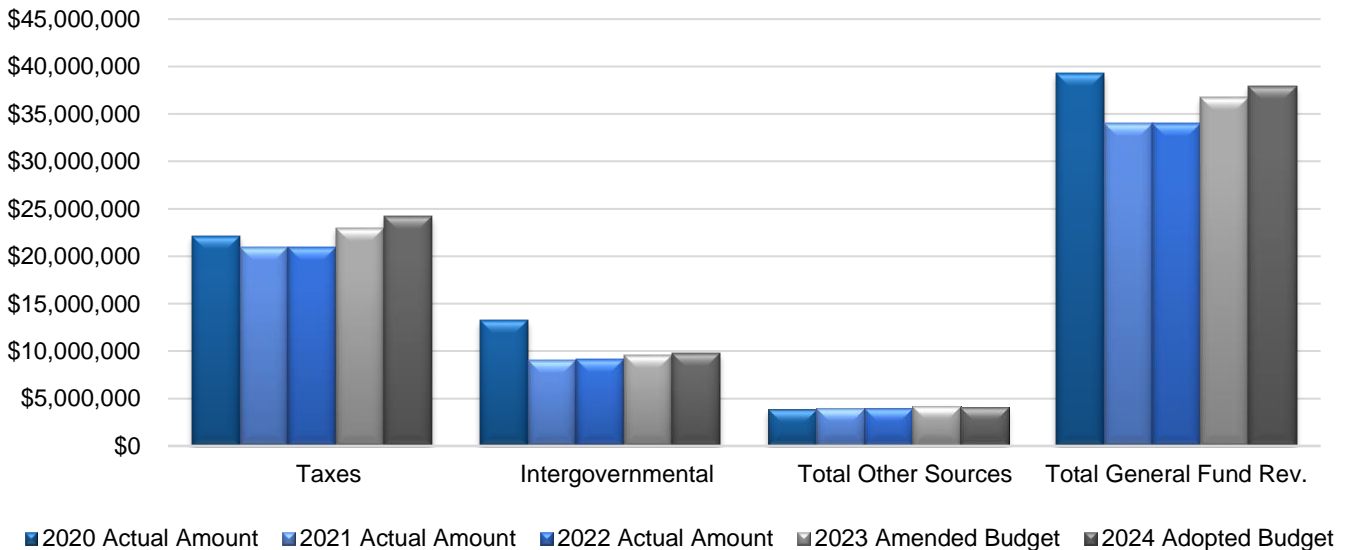
General Fund

Budget by Fund

Detail Revenue Budget

	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget
Major Revenue Sources					
Taxes	\$22,146,728	\$20,960,760	\$20,887,002	\$22,978,679	\$24,182,096
Intergovernmental	\$13,202,877	\$9,014,619	\$9,077,736	\$9,564,543	\$9,730,562
Total Major Sources	\$35,349,605	\$29,975,379	\$29,964,738	\$32,543,222	\$33,912,658
All Other Sources					
Licenses & Permits	\$1,036,689	\$951,160	\$975,370	\$1,011,200	\$916,500
Charges for Services	\$1,158,263	\$1,194,149	\$1,271,951	\$1,227,461	\$1,149,262
Fines & Forfeitures	\$627,765	\$753,720	\$659,205	\$770,000	\$680,000
Internal Service	\$859,079	\$961,965	\$1,004,150	\$1,060,044	\$1,102,343
Investment Income	\$85,430	\$0	\$0	\$0	\$0
Other	\$114,072	\$30,810	(\$37,987)	\$15,000	\$20,000
Transfer In	\$0	\$106,531	\$164,273	\$156,364	\$192,674
Sale of Assets	\$2,200	\$0	\$0	\$0	\$0
Total Other Sources	\$3,883,498	\$3,998,335	\$4,036,963	\$4,240,069	\$4,060,779
Total General Fund Rev.	\$39,233,103	\$33,973,714	\$34,001,701	\$36,783,291	\$37,973,437

General Fund Revenue 5 Year Trend



General Fund

Budget by Fund

Detail Expenditures Budget					
	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Administration Group					
City Commission	\$229,959	\$242,820	\$242,820	\$197,226	\$348,916
City Manager	\$624,228	\$659,042	\$664,042	\$660,945	\$713,397
Neighborhood Council	\$121,041	\$124,113	\$124,113	\$119,764	\$131,998
City Clerk	\$241,008	\$258,241	\$258,241	\$245,373	\$260,422
Animal Shelter	\$823,554	\$931,289	\$931,289	\$982,741	\$1,031,912
City 190	\$19,257	\$22,973	\$49,973	\$17,173	\$0
Miscellaneous Admin	\$1,008,471	\$984,706	\$984,706	\$1,007,362	\$1,195,279
City/ County Health	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Total Administration Group	\$3,317,518	\$3,473,184	\$3,505,184	\$3,480,584	\$3,931,924
Court					
Court	\$615,666	\$724,373	\$724,373	\$700,873	\$853,399
Elected Judge	\$191,000	\$228,533	\$228,533	\$191,778	\$279,549
Jail Alternatives	\$20,601	\$23,000	\$23,000	\$23,000	\$23,000
Total Court	\$827,267	\$975,906	\$975,906	\$915,651	\$1,155,948
Legal Department					
City Attorney	\$1,104,211	\$1,240,380	\$1,240,380	\$1,240,331	\$1,489,101
Total Legal Department	\$1,104,211	\$1,240,380	\$1,240,380	\$1,240,331	\$1,489,101
Police Department					
Police Debt Service	\$231,570	\$231,570	\$231,570	\$231,570	\$231,570
Police Admin	\$2,684,484	\$2,997,278	\$2,997,278	\$2,840,183	\$2,977,002
Patrol	\$6,812,356	\$7,681,577	\$7,681,577	\$7,386,662	\$7,629,282
Support Services	\$1,572,979	\$1,805,248	\$1,805,248	\$1,941,830	\$1,936,711
Investigation Services	\$3,201,223	\$2,966,546	\$2,966,546	\$3,145,195	\$3,125,025
Records Bureau	\$667,612	\$758,706	\$758,706	\$677,601	\$795,694
Police Grants	\$0	\$0	\$0	\$49,493	\$0
COPS Grant	\$62,653	\$287,073	\$287,073	\$215,771	\$317,225
Total Police Department	\$15,232,878	\$16,727,998	\$16,727,998	\$16,488,305	\$17,012,509
Fire Department					
Fire Debt Service	\$77,612	\$77,046	\$77,046	\$77,046	\$85,959
Fire Operations	\$9,723,330	\$9,931,870	\$10,071,465	\$9,887,741	\$10,213,434
Fire Prevention	\$463,096	\$571,879	\$571,879	\$554,773	\$666,332
Emergency & Disaster	\$102,396	\$137,374	\$137,374	\$134,873	\$147,310
Total Fire Department	\$10,366,433	\$10,718,169	\$10,857,764	\$10,654,433	\$11,113,035
Park & Recreation Department					
Park & Rec Admin	\$675,974	\$722,361	\$722,361	\$703,923	\$739,538
Parks	\$1,984,807	\$2,248,730	\$2,248,730	\$2,038,702	\$2,438,583
Trail Maintenance	\$133,732	\$135,686	\$135,686	\$125,106	\$150,587
Visitor Center	\$147	\$0	\$0	\$0	\$0
Total Park & Rec Dept.	\$2,794,661	\$3,106,777	\$3,106,777	\$2,867,731	\$3,328,708
Transfers Out	\$1,659,178	\$1,619,332	\$1,619,332	\$1,619,332	\$940,276
Total Expenditures	\$35,302,147	\$37,861,746	\$38,033,341	\$37,266,367	\$38,971,501

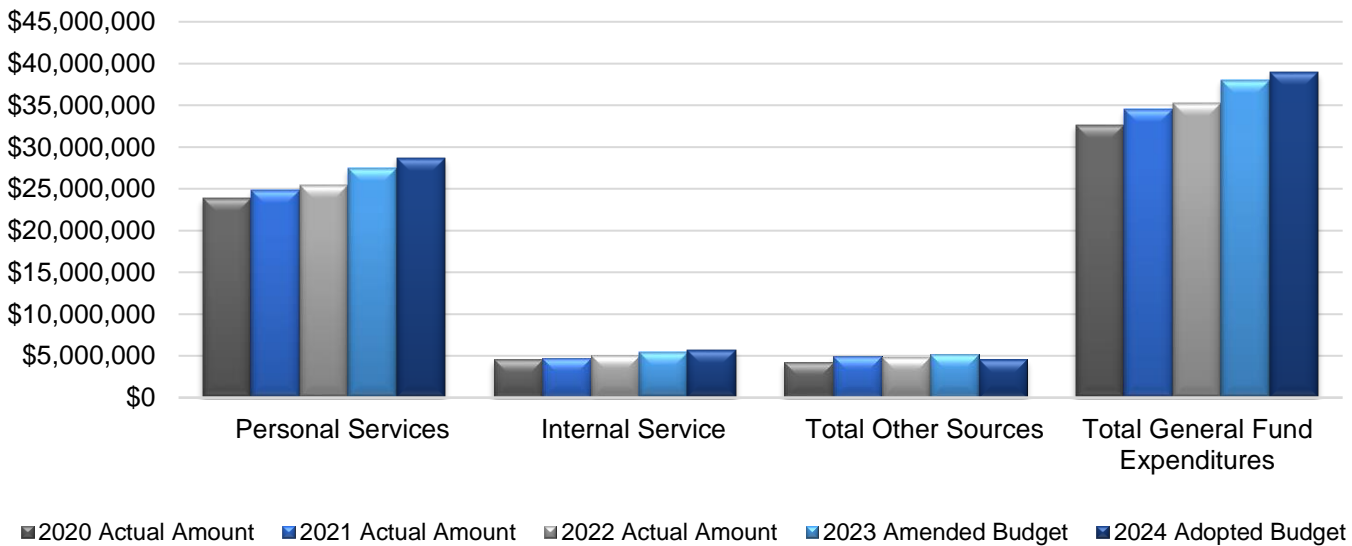
General Fund

Budget by Fund

Detail Expenditures Budget

	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Amended Budget	2024 Adopted Budget
Major Expenditures					
Personal Services	\$23,864,476	\$24,799,481	\$25,402,979	\$27,433,367	\$28,706,029
Internal Service	\$4,529,357	\$4,770,463	\$5,033,976	\$5,439,353	\$5,733,002
Total Major Sources	\$28,393,833	\$29,569,945	\$30,436,956	\$32,872,720	\$34,439,031
All Other					
Supplies	\$902,227	\$983,724	\$1,207,733	\$1,323,257	\$1,106,298
Purchased Services	\$1,241,592	\$1,682,768	\$1,384,339	\$1,639,416	\$1,898,367
Debt Service	\$86,635	\$309,773	\$309,182	\$308,616	\$317,529
Contributions & Other	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Other	\$49,386	\$39,174	\$54,760	\$20,000	\$20,000
Capital Outlay	\$45,287	\$31,655	\$0	\$0	\$0
Transfer Out	\$1,662,877	\$1,659,178	\$1,659,178	\$1,619,332	\$940,276
Total Other Sources	\$4,238,004	\$4,956,271	\$4,865,191	\$5,160,621	\$4,532,470
Total General Fund Expenditures	\$32,631,837	\$34,526,216	\$35,302,147	\$38,033,341	\$38,971,501

General Fund Expenditures 5 Year Trend



Special Revenue Funds Combined

Budget by Fund

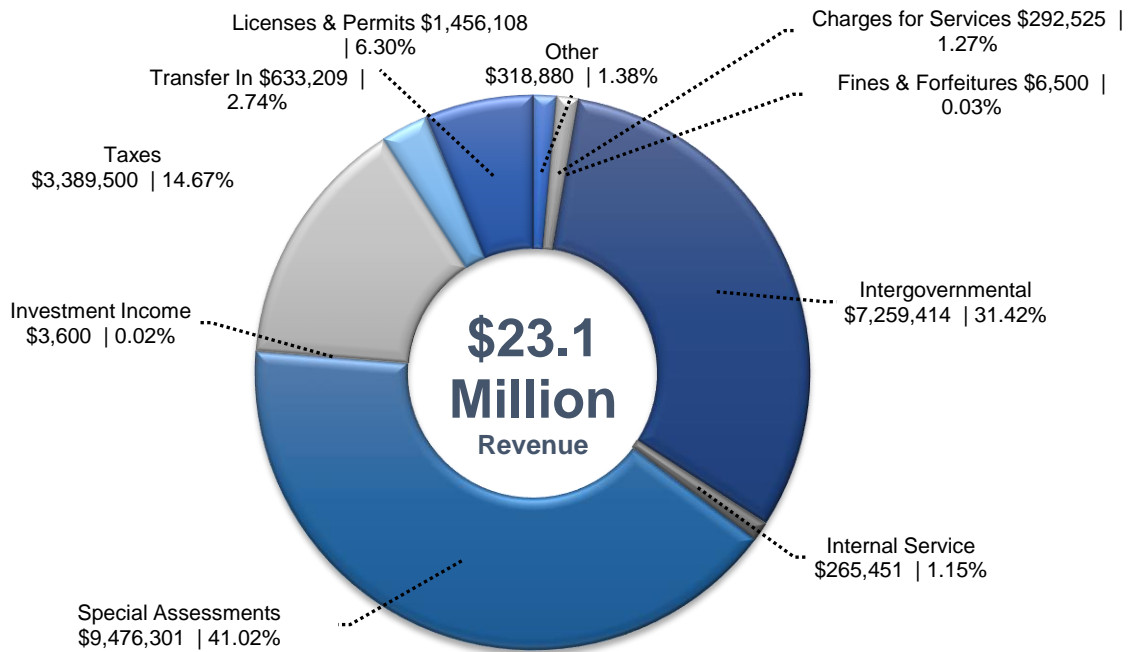
Total Combined Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$1,728,249	\$1,725,975	\$1,725,975	\$1,799,110	\$3,389,500
Licenses & Permits	\$1,570,704	\$1,379,328	\$1,379,328	\$1,693,657	\$1,456,108
Intergovernmental	\$15,822,131	\$6,105,465	\$16,696,133	\$7,875,673	\$7,259,414
Charges for Services	\$2,059,615	\$1,991,508	\$1,991,508	\$1,659,189	\$292,525
Fines & Forfeitures	\$76,779	\$6,500	\$6,500	\$198,259	\$6,500
Internal Service	\$829,127	\$311,877	\$311,877	\$170,757	\$265,451
Special Assessments	\$8,498,079	\$8,568,827	\$8,568,827	\$8,584,031	\$9,476,301
Investment Income	\$58,391	\$3,600	\$3,600	\$513,045	\$3,600
Other	\$637,567	\$314,880	\$367,410	\$597,617	\$318,880
Transfer In	\$928,209	\$1,341,108	\$1,341,108	\$1,341,108	\$633,209
Issuance of Debt	\$10,177,043	\$0	\$0	\$0	\$0
Sale of Assets	\$18,161	\$0	\$0	\$0	\$0
Revenue Totals	\$42,404,056	\$21,749,068	\$32,392,266	\$24,432,446	\$23,101,488
Expenditures					
Personal Services	\$7,572,639	\$8,650,757	\$8,650,757	\$7,001,486	\$8,084,036
Supplies	\$1,495,420	\$1,921,780	\$2,164,428	\$1,701,887	\$2,071,754
Purchased Services	\$3,186,123	\$3,419,869	\$5,172,218	\$4,783,415	\$3,472,159
Debt Service	\$838,697	\$798,301	\$798,301	\$798,701	\$796,374
Contributions & Other	\$1,320,614	\$1,960,413	\$6,888,238	\$3,301,807	\$3,282,083
Other	\$106,705	\$450	\$450	\$28,944	\$450
Internal Service	\$3,144,002	\$2,930,315	\$3,048,624	\$2,994,162	\$2,877,166
Capital Outlay	\$6,884,181	\$9,123,312	\$22,614,613	\$12,103,678	\$16,946,547
Transfer Out	\$3,929,941	\$879,073	\$931,949	\$948,502	\$346,674
Expenditure Totals	\$28,478,325	\$29,684,270	\$50,269,577	\$33,662,582	\$37,877,243
Revenue Over (Under) Expenditures	\$13,925,732	(\$7,935,202)	(\$17,877,311)	(\$9,230,136)	(\$14,775,755)
Unreserved Balances					
Beginning Balance - July 1	\$9,321,329	\$17,817,417	\$17,817,417	\$17,817,418	\$12,658,330
Net Change	\$8,496,088	(\$2,555,383)	(\$10,749,335)	(\$5,159,088)	(\$2,924,492)
Ending Balance - June 30	\$17,817,417	\$15,262,034	\$7,068,082	\$12,658,330	\$9,733,838
Reserved Balances					
Beginning Balance - July 1	\$22,869,280	\$28,298,926	\$28,298,926	\$28,298,926	\$24,227,878
Net Change	\$5,429,646	(\$5,379,819)	(\$7,127,976)	(\$4,071,048)	(\$11,851,263)
Ending Balance - June 30	\$28,298,926	\$22,919,107	\$21,170,950	\$24,227,878	\$12,376,615
Total Fund Balance	\$46,116,344	\$38,181,141	\$28,239,032	\$36,886,206	\$22,110,452

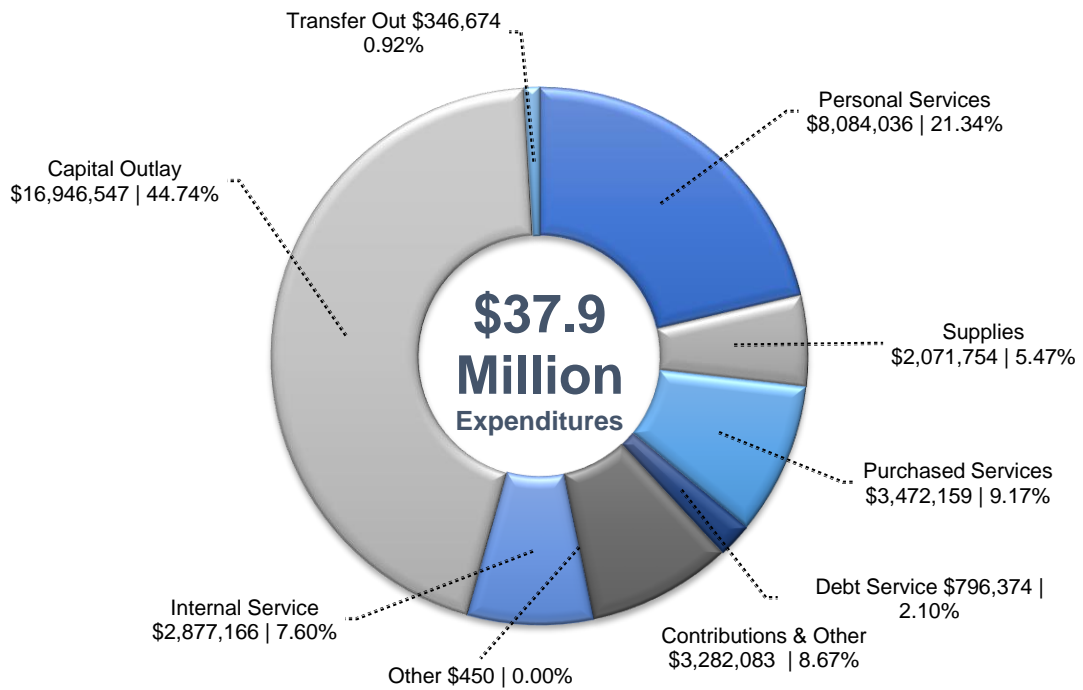
Special Revenue Funds Combined

Budget by Fund

Where the Money Comes From



Where the Money Goes



COVID Recovery Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$9,736,369	\$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	\$39,467	\$0	\$0	\$294,432	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$9,775,836	\$0	\$0	\$294,432	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$63,056	\$47,562
Supplies	\$0	\$88,410	\$124,010	\$124,010	\$0
Purchased Services	\$3,618	\$0	\$1,401,448	\$1,840,026	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$4,284,557	\$1,750,000	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$1,299,337	\$5,663,724	\$1,289,243	\$669,429	\$12,794,967
Transfer Out	\$1,141,151	\$472,000	\$524,876	\$541,429	\$0
Expenditures Totals	\$2,444,106	\$6,224,134	\$7,624,134	\$4,987,950	\$12,842,529
Revenue Over (Under) Expenditures	\$7,331,730	(\$6,224,134)	(\$7,624,134)	(\$4,693,518)	(\$12,842,529)
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	\$15,314,952	\$22,646,682	\$22,646,682	\$22,646,682	\$17,953,164
Net Change	\$7,331,730	(\$6,224,134)	(\$7,624,134)	(\$4,693,518)	(\$12,842,529)
Ending Balance - June 30	\$22,646,682	\$16,422,548	\$15,022,548	\$17,953,164	\$5,110,635
Total Fund Balance	\$22,646,682	\$16,422,548	\$15,022,548	\$17,953,164	\$5,110,635

Park and Recreation Special Revenue Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$37,300	\$37,300	\$0	\$37,300
Charges for Services	\$326	\$1,000	\$1,000	\$55	\$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	(\$3,645)	\$0	\$0	\$7,507	\$0
Other	\$176,630	\$12,500	\$21,030	\$130,070	\$12,500
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$2,004	\$0	\$0	\$0	\$0
Revenue Totals	\$175,315	\$50,800	\$59,330	\$137,632	\$50,800
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$59,198	\$5,550	\$5,550	\$27,999	\$5,550
Purchased Services	\$375,439	\$11,000	\$19,530	\$104,296	\$11,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$10,926	\$0
Internal Service	\$1,769	\$1,879	\$1,879	\$1,879	\$1,922
Capital Outlay	(\$247)	\$0	\$0	\$47,945	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$436,160	\$18,429	\$26,959	\$193,045	\$18,472
Revenue Over (Under) Expenditures	(\$260,845)	\$32,371	\$32,371	(\$55,413)	\$32,328
Unreserved Balances					
Beginning Balance - July 1	\$501,452	\$240,608	\$240,608	\$240,608	\$185,195
Net Change	(\$260,845)	\$32,371	\$32,371	(\$55,413)	\$32,328
Ending Balance - June 30	\$240,608	\$272,979	\$272,979	\$185,195	\$217,523
Reserved Balances					
Beginning Balance - July 1	\$405,777	\$405,777	\$405,777	\$405,777	\$405,777
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$405,777	\$405,777	\$405,777	\$405,777	\$405,777
Total Fund Balance	\$646,385	\$678,756	\$678,756	\$590,972	\$623,300

Park and Recreation Special Revenue Fund

Budget by Fund

Budget by Division

Park & Rec Admin	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services		\$0	\$0	\$0	\$0
Supplies	\$59,198	\$5,550	\$5,550	\$27,999	\$5,550
Purchased Services	\$311,299	\$0	\$8,530	\$104,296	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$10,926	\$0
Internal Service	\$1,303	\$1,384	\$1,384	\$1,384	\$1,416
Capital Outlay	(\$247)	\$0	\$0	\$47,945	\$0
Total Park & Rec Admin	\$371,554	\$6,934	\$15,464	\$192,550	\$6,966

Park Land Trust	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$466	\$495	\$495	\$495	\$506
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Park Land Trust	\$466	\$5,495	\$5,495	\$495	\$5,506

Tennis Court Maintenance	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$64,140	\$6,000	\$6,000	\$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
Total Tennis Court Maint.	\$64,140	\$6,000	\$6,000	\$0	\$6,000

Parkland trust Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$33,968	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$296	\$0	\$0	\$1,770	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$296	\$0	\$0	\$35,738	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$12	\$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	\$12	\$0	\$0	\$0	\$0
Revenue Over (Under) Expenditures	\$284	\$0	\$0	\$35,738	\$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	\$134,334	\$134,618	\$134,618	\$134,618	\$170,356
Net Change	\$284	\$0	\$0	\$35,738	\$0
Ending Balance - June 30	\$134,618	\$134,618	\$134,618	\$170,356	\$170,356
Total Fund Balance	\$134,618	\$134,618	\$134,618	\$170,356	\$170,356

Library Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$912,621	\$895,975	\$895,975	\$895,975	\$2,424,500
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$210,485	\$209,075	\$209,075	\$208,783	\$209,075
Charges for Services	\$34,485	\$38,100	\$38,100	\$29,392	\$33,400
Fines & Forfeitures	\$7,128	\$6,500	\$6,500	\$7,038	\$6,500
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$879	\$2,500	\$2,500	\$3,795	\$2,500
Other	3,607.80	\$8,000	8,000.00	\$15,105	\$10,000
Transfer In	\$350,000	\$350,000	\$350,000	\$350,000	\$0
Sale of Assets	\$13,215	\$0	\$0	\$0	\$0
Revenue Totals	\$1,532,420	\$1,510,150	\$1,510,150	\$1,510,088	\$2,685,975
Expenditures					
Personal Services	\$1,151,254	\$1,261,712	\$1,261,712	\$1,201,470	\$2,135,100
Supplies	\$27,393	\$25,900	\$31,343	\$25,996	\$41,943
Purchased Services	\$406,837	\$163,272	\$163,272	\$154,672	\$312,018
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$546	\$450	\$450	\$214	\$450
Internal Service	\$109,513	\$118,785	\$118,785	\$118,785	\$116,653
Capital Outlay	\$0	\$0	\$17,263	\$17,438	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,695,543	\$1,570,119	\$1,592,825	\$1,518,575	\$2,606,164
Revenue Over (Under) Expenditures	(\$163,123)	(\$59,969)	(\$82,675)	(\$8,487)	\$79,811
Unreserved Balances					
Beginning Balance - July 1	\$550,708	\$489,465	\$489,465	\$489,465	\$480,978
Net Change	(\$61,243)	(\$59,969)	(\$82,675)	(\$8,487)	\$79,811
Ending Balance - June 30	\$489,465	\$429,496	\$406,790	\$480,978	\$560,789
Reserved Balances					
Beginning Balance - July 1	\$101,880	\$0	\$0	\$0	\$0
Net Change	(\$101,880)	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$489,465	\$429,496	\$406,790	\$480,978	\$560,789

Library Fund

Budget by Fund

Budget by Division					
Library Admin	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$1,139,059	\$1,261,712	\$1,261,712	\$1,201,470	\$1,201,784
Supplies	\$24,394	\$24,100	\$29,543	\$23,331	\$26,900
Purchased Services	\$406,837	\$163,272	\$163,272	\$154,672	\$217,018
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$546	\$450	\$450	\$214	\$450
Internal Service	\$105,172	\$115,419	\$115,419	\$115,419	\$116,653
Capital Outlay	\$0	\$0	\$17,263	\$17,438	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Library Admin	\$1,676,009	\$1,564,953	\$1,587,659	\$1,512,544	\$1,562,805

Library Levy	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$933,316
Supplies	\$0	\$0	\$0	\$0	\$15,043
Purchased Services	\$0	\$0	\$0	\$0	\$95,000
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 Library Levy	\$0	\$0	\$0	\$0	\$1,043,359

Bookmobile	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$12,195	\$0	\$0	\$0	\$0
Supplies	\$2,998	\$1,800	\$1,800	\$2,665	\$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	\$4,341	\$3,366	\$3,366	\$3,366	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Bookmobile	\$19,534	\$5,166	\$5,166	\$6,031	\$0

Library Foundation Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$22,000	\$10,000	\$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	\$701	\$1,100	\$1,100	\$4,600	\$1,100
Other	\$362,670	\$247,280	\$271,280	\$317,358	\$247,280
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$363,370	\$248,380	\$294,380	\$331,958	\$248,380
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$35,520	\$6,700	\$6,700	\$46,731	\$6,700
Purchased Services	\$281,552	\$233,030	\$542,587	\$211,803	\$233,030
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	\$10,000	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$317,073	\$239,730	\$559,287	\$258,534	\$239,730
Revenue Over (Under) Expenditures	\$46,298	\$8,650	(\$264,907)	\$73,424	\$8,650
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	\$296,021	\$342,319	\$342,319	\$342,319	\$415,743
Net Change	\$46,298	\$8,650	(\$264,907)	\$73,424	\$8,650
Ending Balance - June 30	\$342,319	\$350,969	\$77,412	\$415,743	\$424,393
Total Fund Balance	\$342,319	\$350,969	\$77,412	\$415,743	\$424,393

Planning and Community Development Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$104,516	\$102,182	\$102,182	\$102,182	\$96,802
Intergovernmental	\$408,417	\$862,000	\$862,000	\$348,131	\$788,400
Charges for Services	\$87,871	\$182,009	\$182,009	\$173,009	\$112,500
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$109,006	\$167,500	\$167,500	\$109,350	\$114,750
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$4	\$0	\$0	\$470	\$0
Other	\$28,560	\$30,000	\$50,000	\$61,483	\$32,000
Transfer In	\$271,932	\$674,432	\$674,432	\$674,432	\$376,932
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,010,306	\$2,018,123	\$2,038,123	\$1,469,057	\$1,521,384
Expenditures					
Personal Services	\$875,883	\$965,964	\$965,964	\$745,845	\$867,925
Supplies	\$4,787	\$5,600	\$5,600	\$10,401	\$4,850
Purchased Services	\$157,602	\$406,209	\$426,209	\$292,333	\$305,650
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$100,385	\$181,000	\$181,000	\$115,657	\$180,000
Other	\$0	\$0	\$0	\$1,500	\$0
Internal Service	\$134,927	\$161,836	\$161,836	\$161,836	\$170,094
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,273,583	\$1,720,609	\$1,740,609	\$1,327,572	\$1,528,519
Revenue Over (Under) Expenditures	(\$263,277)	\$297,514	\$297,514	\$141,485	(\$7,135)
Unreserved Balances					
Beginning Balance - July 1	\$50,813	(\$212,464)	(\$212,464)	(\$212,464)	(\$70,979)
Net Change	(\$263,277)	\$297,514	\$297,514	\$141,485	(\$7,135)
Ending Balance - June 30	(\$212,464)	\$85,050	\$85,050	(\$70,979)	(\$78,114)
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	(\$212,464)	\$85,050	\$85,050	(\$70,979)	(\$78,114)

Planning and Community Development Fund

Budget by Fund

Budget by Division

Planning Operations	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$694,734	\$753,806	\$753,806	\$665,846	\$783,653
Supplies	\$4,665	\$5,000	\$5,000	\$9,952	\$4,600
Purchased Services	\$149,543	\$397,959	\$397,959	\$199,311	\$301,200
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$100,385	\$181,000	\$181,000	\$115,657	\$180,000
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$129,051	\$154,075	\$154,075	\$154,075	\$161,449
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Planning Operations	\$1,078,378	\$1,491,840	\$1,491,840	\$1,144,841	\$1,430,902
Historic Preservation	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$71,122	\$79,999	\$79,999	\$79,999	\$84,272
Supplies	\$122	\$600	\$600	\$449	\$250
Purchased Services	\$5,922	\$8,250	\$28,250	\$9,585	\$4,450
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$1,500	\$0
Internal Service	\$5,876	\$7,761	\$7,761	\$7,761	\$8,645
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Historic Preservation	\$83,042	\$96,610	\$116,610	\$99,294	\$97,617
Development Engineers	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$110,026	\$132,159	\$132,159	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$2,137	\$0	\$0	\$83,437	\$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	\$112,163	\$132,159	\$132,159	\$83,437	\$0

Central MT Ag Tech TID Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$302,436	\$350,000	\$350,000	\$414,349	\$390,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$8,386	\$3,517	\$3,517	\$9,479	\$9,479
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	\$3,341	\$0	\$0	\$20,865	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$346,165	\$353,517	\$353,517	\$444,693	\$399,479
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$1,634	\$0	\$0	\$850	\$0
Debt Service	\$96,211	\$95,363	\$95,363	\$95,363	\$95,450
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$26,443	\$27,252	\$27,252	\$27,252	\$30,274
Capital Outlay	\$33,009	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$157,297	\$122,615	\$122,615	\$123,465	\$125,724
Revenue Over (Under) Expenditures	\$188,869	\$230,902	\$230,902	\$321,228	\$273,755
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	\$1,447,478	\$1,636,347	\$1,636,347	\$1,636,347	\$1,957,575
Net Change	\$188,869	\$230,902	\$230,902	\$321,228	\$273,755
Ending Balance - June 30	\$1,636,347	\$1,867,249	\$1,867,249	\$1,957,575	\$2,231,330
Total Fund Balance	\$1,636,347	\$1,867,249	\$1,867,249	\$1,957,575	\$2,231,330

Airport TID Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$127,895	\$100,000	\$100,000	\$120,259	\$190,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$3,359	\$23	\$23	\$3,359	\$3,336
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	\$486	\$0	\$0	\$3,741	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$131,740	\$100,023	\$100,023	\$127,359	\$193,336
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$16	\$0	\$0	\$5,172	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$7,918	\$8,062	\$8,062	\$8,062	\$14,825
Capital Outlay	\$0	\$0	\$0	\$400,000	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$7,934	\$8,062	\$8,062	\$413,234	\$14,825
Revenue Over (Under) Expenditures	\$123,806	\$91,961	\$91,961	(\$285,875)	\$178,511
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	\$195,481	\$319,287	\$319,287	\$319,287	\$33,412
Net Change	\$123,806	\$91,961	\$91,961	(\$285,875)	\$178,511
Ending Balance - June 30	\$319,287	\$411,248	\$411,248	\$33,412	\$211,923
Total Fund Balance	\$319,287	\$411,248	\$411,248	\$33,412	\$211,923

Downtown TID Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$3,749	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$3,749	\$0	\$0	\$0	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$2,716	\$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	\$2,392,116	\$0	\$0	\$0	\$0
Expenditures Totals	\$2,394,832	\$0	\$0	\$0	\$0
Revenue Over (Under) Expenditures	(\$2,391,084)	\$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	\$2,391,084	\$0	\$0	\$0	\$0
Net Change	(\$2,391,084)	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$0	\$0	\$0	\$0	\$0

*Fund transferred to debt service fund 3105 in FY2022.

East Industrial Ag Tech Park Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$385,297	\$380,000	\$380,000	\$368,527	\$385,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$924	\$0	\$0	\$1,606	\$1,606
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	\$268	\$0	\$0	\$2,162	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$386,489	\$380,000	\$380,000	\$372,295	\$386,606
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$9	\$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	\$38,894	\$28,855	\$28,855	\$28,855	\$29,238
Capital Outlay	\$326,668	\$323,000	\$323,000	\$313,250	\$327,250
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$365,572	\$351,855	\$351,855	\$342,105	\$356,488
Revenue Over (Under) Expenditures	\$20,917	\$28,145	\$28,145	\$30,190	\$30,118
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	\$132,470	\$153,387	\$153,387	\$153,387	\$183,577
Net Change	\$20,917	\$28,145	\$28,145	\$30,190	\$30,118
Ending Balance - June 30	\$153,387	\$181,532	\$181,532	\$183,577	\$213,695
Total Fund Balance	\$153,387	\$181,532	\$181,532	\$183,577	\$213,695

Economic Revolving Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$24,300	\$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	\$11	\$0	\$0	\$55	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$24,311	\$0	\$0	\$55	\$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	\$24,300	\$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	\$24,300	\$0	\$0	\$0	\$0
Revenue Over (Under) Expenditures	\$10	\$0	\$0	\$55	\$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	\$20,426	\$20,437	\$20,437	\$20,437	\$20,492
Net Change	\$11	\$0	\$0	\$55	\$0
Ending Balance - June 30	\$20,437	\$20,437	\$20,437	\$20,492	\$20,492
Total Fund Balance	\$20,437	\$20,437	\$20,437	\$20,492	\$20,492

Permits Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$1,452,867	\$1,270,000	\$1,270,000	\$1,575,785	\$1,352,160
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$38,866	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$18,246	\$33,776	\$33,776	\$33,776	\$40,100
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	(\$796)	\$0	\$0	\$11,169	\$0
Other	\$12	\$15,000	\$15,000	\$0	\$15,000
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,470,329	\$1,318,776	\$1,318,776	\$1,659,596	\$1,407,260
Expenditures					
Personal Services	\$1,004,178	\$1,126,609	\$1,126,609	\$1,051,964	\$1,247,719
Supplies	\$12,035	\$16,000	\$16,000	\$16,686	\$15,000
Purchased Services	\$82,625	\$142,257	\$142,257	\$167,410	\$103,850
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$1)	\$0	\$0	\$15	\$0
Internal Service	\$158,415	\$267,236	\$385,545	\$356,400	\$228,623
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,257,251	\$1,552,102	\$1,670,411	\$1,592,475	\$1,595,192
Revenue Over (Under) Expenditures	\$213,078	(\$233,326)	(\$351,635)	\$67,121	(\$187,932)
Unreserved Balances					
Beginning Balance - July 1	\$531,413	\$744,491	\$744,491	\$744,491	\$811,612
Net Change	\$213,078	(\$233,326)	(\$351,635)	\$67,121	(\$187,932)
Ending Balance - June 30	\$744,491	\$511,165	\$392,856	\$811,612	\$623,680
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	\$744,491	\$511,165	\$392,856	\$811,612	\$623,680

Natural Resources Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$14,126	\$18,000	\$18,000	\$18,000	\$18,000
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,360	\$1,500	\$1,500	\$1,500	\$1,500
Special Assessments	\$405,901	\$480,324	\$480,324	\$435,925	\$507,600
Investment Income	\$631	\$0	\$0	\$2,991	\$0
Other	\$4,910	\$2,000	\$2,000	\$5,315	\$2,000
Transfer In	\$256,277	\$256,277	\$256,277	\$256,277	\$256,277
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$683,205	\$758,101	\$758,101	\$720,008	\$785,377
Expenditures					
Personal Services	\$427,266	\$509,285	\$509,285	\$406,032	\$531,344
Supplies	\$63,206	\$132,644	\$334,249	\$95,330	\$132,644
Purchased Services	\$36,468	\$66,667	\$81,838	\$66,561	\$68,417
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$675	\$0	\$0	\$0	\$0
Internal Service	\$176,306	\$169,708	\$169,708	\$169,708	\$175,607
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$703,921	\$878,304	\$1,095,080	\$737,631	\$908,012
Revenue Over (Under) Expenditures	(\$20,716)	(\$120,203)	(\$336,979)	(\$17,623)	(\$122,635)
Unreserved Balances					
Beginning Balance - July 1	\$321,582	\$300,865	\$300,865	\$300,865	\$283,242
Net Change	(\$20,716)	(\$120,203)	(\$336,979)	(\$17,623)	(\$122,635)
Ending Balance - June 30	\$300,865	\$180,662	(\$36,114)	\$283,242	\$160,607
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	\$332,751	\$212,548	(\$4,228)	\$315,128	\$192,493

Natural Resources Fund

Budget by Fund

Budget by Division

Natural Resources	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$124,137	\$149,546	\$149,546	\$121,711	\$131,051
Supplies	\$21,624	\$27,300	\$27,300	\$29,945	\$27,300
Purchased Services	\$7,423	\$18,725	\$18,725	\$9,246	\$20,225
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$93,986	\$97,828	\$97,828	\$97,828	\$101,589
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natural Resources	\$247,170	\$293,399	\$293,399	\$258,730	\$280,165

Natural Resources - Blvd	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$303,129	\$359,739	\$359,739	\$284,321	\$400,293
Supplies	\$41,583	\$105,344	\$306,949	\$65,385	\$105,344
Purchased Services	\$29,046	\$47,942	\$63,113	\$57,315	\$48,192
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$675	\$0	\$0	\$0	\$0
Internal Service	\$82,320	\$71,880	\$71,880	\$71,880	\$74,018
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natural Res. - Blvd	\$456,752	\$584,905	\$801,681	\$478,901	\$627,847

Portage Meadows Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$64,984	\$68,515	\$68,515	\$68,515	\$71,941
Investment Income	\$218	\$0	\$0	\$1,394	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$65,202	\$68,515	\$68,515	\$69,909	\$71,941
Expenditures					
Personal Services	\$0	\$16,023	\$16,023	\$0	\$18,305
Supplies	\$2,149	\$1,200	\$1,200	\$0	\$1,200
Purchased Services	\$12,650	\$17,592	\$17,592	\$11,329	\$17,592
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$32,885	\$35,957	\$35,957	\$35,957	\$38,020
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$47,684	\$70,772	\$70,772	\$47,286	\$75,117
Revenue Over (Under) Expenditures	\$17,518	(\$2,257)	(\$2,257)	\$22,623	(\$3,176)
Unreserved Balances					
Beginning Balance - July 1	\$91,809	\$109,327	\$109,327	\$109,327	\$131,950
Net Change	\$17,518	(\$2,257)	(\$2,257)	\$22,623	(\$3,176)
Ending Balance - June 30	\$109,327	\$107,070	\$107,070	\$131,950	\$128,774
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	\$109,327	\$107,070	\$107,070	\$131,950	\$128,774

Park Maintenance District Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$10,000,000	\$4,499,610	\$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	\$1,496,686	\$1,500,000	\$1,500,000	\$1,470,736	\$1,500,000
Investment Income	\$13,761	\$0	\$0	\$48,980	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$11,510,447	\$1,500,000	\$11,500,000	\$6,019,326	\$1,500,000
Expenditures					
Personal Services	\$193,748	\$250,001	\$250,001	\$211,716	\$261,682
Supplies	\$3,877	\$4,341	\$4,341	\$3,420	\$4,341
Purchased Services	\$274,722	\$494,220	\$412,843	\$75,065	\$433,220
Debt Service	\$703,172	\$702,938	\$702,938	\$703,338	\$700,924
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$6,936	\$11,318	\$11,318	\$11,318	\$10,699
Capital Outlay	\$4,176,374	\$27,791	\$15,717,801	\$9,180,493	\$27,791
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$5,358,829	\$1,490,609	\$17,099,242	\$10,185,350	\$1,438,657
Revenue Over (Under) Expenditures	\$6,151,618	\$9,391	(\$5,599,242)	(\$4,166,024)	\$61,343
Unreserved Balances					
Beginning Balance - July 1	\$1,064,669	\$7,216,287	\$7,216,287	\$7,216,287	\$3,050,263
Net Change	\$6,151,618	\$9,391	(\$5,599,242)	(\$4,166,024)	\$61,343
Ending Balance - June 30	\$7,216,287	\$7,225,678	\$1,617,045	\$3,050,263	\$3,111,606
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	\$7,216,287	\$7,225,678	\$1,617,045	\$3,050,263	\$3,111,606

Street District Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes		\$0	\$0	\$0	\$0
Licenses & Permits	\$13,321	\$7,146	\$7,146	\$15,690	\$7,146
Intergovernmental	\$1,366,879	\$1,366,878	\$1,366,878	\$1,373,549	\$2,715,088
Charges for Services	\$244,465	\$111,500	\$111,500	\$277,037	\$111,500
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$700,515	\$109,101	\$109,101	\$26,131	\$109,101
Special Assessments	\$4,586,248	\$4,583,265	\$4,583,265	\$4,515,841	\$5,041,592
Investment Income	(\$8,273)	\$0	\$0	\$50,242	\$0
Other	\$12,416	\$0	\$0	\$27,185	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$6,915,570	\$6,177,890	\$6,177,890	\$6,285,675	\$7,984,427
Expenditures					
Personal Services	\$2,207,950	\$2,643,185	\$2,643,185	\$2,446,469	\$2,692,330
Supplies	\$1,174,440	\$1,622,435	\$1,622,435	\$1,187,851	\$1,846,525
Purchased Services	\$187,489	\$581,031	\$638,053	\$278,862	\$630,338
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$70,310	\$0	\$0	\$15,893	\$0
Internal Service	\$1,569,403	\$1,849,393	\$1,849,393	\$1,849,393	\$1,850,025
Capital Outlay	\$403,697	\$1,650,252	\$2,508,951	\$560,026	\$3,596,539
Transfer Out	\$50,000	\$60,399	\$60,399	\$60,399	\$0
Expenditures Totals	\$5,663,290	\$8,406,695	\$9,322,416	\$6,398,893	\$10,615,757
Revenue Over (Under) Expenditures	\$1,252,281	(\$2,228,805)	(\$3,144,526)	(\$113,218)	(\$2,631,330)
Unreserved Balances					
Beginning Balance - July 1	\$3,586,128	\$4,838,409	\$4,838,409	\$4,838,409	\$4,725,191
Net Change	\$1,252,281	(\$2,228,805)	(\$3,144,526)	(\$113,218)	(\$2,631,330)
Ending Balance - June 30	\$4,838,409	\$2,609,604	\$1,693,883	\$4,725,191	\$2,093,861
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	\$4,838,409	\$2,609,604	\$1,693,883	\$4,725,191	\$2,093,861

Street District Fund

Budget by Fund

Budget by Division

Street Maintenance	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$1,754,210	\$2,170,036	\$2,170,036	\$1,973,320	\$2,197,889
Supplies	\$1,091,792	\$1,459,635	\$1,459,635	\$1,032,207	\$1,677,725
Purchased Services	\$171,019	\$558,601	\$615,623	\$260,881	\$593,353
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$70,203	\$0	\$0	\$15,816	\$0
Internal Service	\$1,487,494	\$1,755,378	\$1,755,378	\$1,755,378	\$1,759,058
Capital Outlay	\$403,697	\$1,650,252	\$2,508,951	\$560,026	\$3,596,539
Transfer Out	\$50,000	\$60,399	\$60,399	\$60,399	\$0
Total Street Maintenance	\$5,028,416	\$7,654,301	\$8,570,022	\$5,658,027	\$9,824,564

Traffic	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$453,740	\$473,149	\$473,149	\$473,149	\$494,441
Supplies	\$82,648	\$162,800	\$162,800	\$155,644	\$168,800
Purchased Services	\$16,470	\$22,430	\$22,430	\$17,981	\$36,985
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$107	\$0	\$0	\$77	\$0
Internal Service	\$81,909	\$94,015	\$94,015	\$94,015	\$90,967
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Traffic	\$634,874	\$752,394	\$752,394	\$740,866	\$791,193

Support and Innovation Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$833,690	\$775,216	\$775,216	\$972,442	\$1,029,508
Investment Income	\$168	\$0	\$0	\$862	\$0
Other	\$0	\$0	\$0	\$7,700	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$833,857	\$775,216	\$775,216	\$981,004	\$1,029,508
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$2,178	\$0	\$21,998	\$1,757	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$818,917	\$775,216	\$775,216	\$972,293	\$1,029,508
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	\$821,095	\$775,216	\$797,214	\$974,050	\$1,029,508
Revenue Over (Under) Expenditures	\$12,763	\$0	(\$21,998)	\$6,954	\$0
Unreserved Balances					
Beginning Balance - July 1	\$68,209	\$80,972	\$80,972	\$80,972	\$87,926
Net Change	\$12,763	\$0	(\$21,998)	\$6,954	\$0
Ending Balance - June 30	\$80,972	\$80,972	\$58,974	\$87,926	\$87,926
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	\$80,972	\$80,972	\$58,974	\$87,926	\$87,926

Support and Innovation Fund

Budget by Fund

Budget by Division

Tourism BID	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$63	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$580,606	\$511,216	\$511,216	\$719,293	\$765,508
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	\$580,669	\$511,216	\$511,216	\$719,293	\$765,508

BID	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$115	\$0	\$0	\$75	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$238,311	\$264,000	\$264,000	\$253,000	\$264,000
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	\$238,426	\$264,000	\$264,000	\$253,075	\$264,000

International Relationship	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$2,000	\$0	\$21,998	\$1,682	\$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	\$2,000	\$0	\$21,998	\$1,682	\$0

Gas Tax BarSAA Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$2,292,878	\$1,207,970	\$1,207,970	\$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	\$4,350	\$0	\$0	\$23,262	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$50,000	\$60,399	\$60,399	\$60,399	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$2,347,228	\$1,268,369	\$1,268,369	\$83,661	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$106	\$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	\$645,808	\$0	\$0	\$0	\$0
Capital Outlay	\$129,988	\$1,268,369	\$2,558,178	\$915,097	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$775,901	\$1,268,369	\$2,558,178	\$915,097	\$0
Revenue Over (Under) Expenditures	\$1,571,327	\$0	(\$1,289,809)	(\$831,436)	\$0
Unreserved Balances					
Beginning Balance - July 1	\$908,993	\$2,480,320	\$2,480,320	\$2,480,320	\$1,648,884
Net Change	\$1,571,327	\$0	(\$1,289,809)	(\$831,436)	\$0
Ending Balance - June 30	\$2,480,320	\$2,480,320	\$1,190,511	\$1,648,884	\$1,648,884
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	\$2,480,320	\$2,480,320	\$1,190,511	\$1,648,884	\$1,648,884

*Gas Tax BarSAA Fund will move to the Street Fund in FY2024.

911 Special Revenue Fund

Budge by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$590,158	\$612,447	\$612,447	\$590,158	\$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	\$1,944	\$0	\$0	\$12,004	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$592,102	\$612,447	\$612,447	\$602,162	\$612,447
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$2,616	\$0	\$0	\$9,406	\$0
Purchased Services	\$141,229	\$0	\$0	\$132,441	\$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	\$346,674	\$346,674	\$346,674	\$346,674	\$346,674
Expenditures Totals	\$490,519	\$346,674	\$346,674	\$488,521	\$346,674
Revenue Over (Under) Expenditures	\$101,583	\$265,773	\$265,773	\$113,641	\$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	\$887,228	\$988,811	\$988,811	\$988,811	\$1,102,452
Net Change	\$101,583	\$265,773	\$265,773	\$113,641	\$265,773
Ending Balance - June 30	\$988,811	\$1,254,584	\$1,254,584	\$1,102,452	\$1,368,225
Total Fund Balance	\$988,811	\$1,254,584	\$1,254,584	\$1,102,452	\$1,368,225

Police Special Revenue Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$50,701	\$29,711	\$29,711	\$94,355	\$31,698
Charges for Services	\$13,914	\$8,050	\$8,050	\$10,450	\$9,625
Fines & Forfeitures	\$44,913	\$0	\$0	\$190,148	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$697	\$0	\$0	\$4,524	\$0
Other	\$50,982	\$0	\$0	\$29,606	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$2,943	\$0	\$0	\$0	\$0
Revenue Totals	\$164,148	\$37,761	\$37,761	\$329,083	\$41,323
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$43,901	\$0	\$0	\$88,431	\$0
Purchased Services	\$66,938	\$900	\$900	\$140,445	\$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	\$110,840	\$900	\$900	\$228,876	\$900
Revenue Over (Under) Expenditures	\$53,309	\$36,861	\$36,861	\$100,207	\$40,423
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	\$212,436	\$265,745	\$265,745	\$265,745	\$365,952
Net Change	\$53,309	\$36,861	\$36,861	\$100,207	\$40,423
Ending Balance - June 30	\$265,745	\$302,606	\$302,606	\$365,952	\$406,375
Total Fund Balance	\$265,745	\$302,606	\$302,606	\$365,952	\$406,375

HIDTA Special Revenue Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$138,256	\$216,975	\$216,975	\$160,897	\$264,939
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$24,739	\$0	\$0	\$1,073	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$1	\$0	\$0	\$437	\$0
Other	(\$14,375)	\$0	\$0	\$310	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$145,041	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$293,661	\$216,975	\$216,975	\$162,717	\$264,939
Expenditures					
Personal Services	\$71,766	\$73,060	\$73,060	\$72,527	\$77,503
Supplies	\$3,950	\$0	\$0	\$12,144	\$0
Purchased Services	\$79,747	\$0	\$0	\$110,491	\$0
Debt Service	\$39,315	\$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	\$145,041	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$339,819	\$73,060	\$73,060	\$195,162	\$77,503
Revenue Over (Under) Expenditures	(\$46,158)	\$143,915	\$143,915	(\$32,445)	\$187,436
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	\$83,670	\$37,512	\$37,512	\$37,512	\$5,067
Net Change	(\$46,158)	\$143,915	\$143,915	(\$32,445)	\$187,436
Ending Balance - June 30	\$37,512	\$181,427	\$181,427	\$5,067	\$192,503
Total Fund Balance	\$37,512	\$181,427	\$181,427	\$5,067	\$192,503

HIDTA Special Revenue Fund

Budget by Fund

Budget by Division

HIDTA Assets	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$16,732	\$0	\$0	\$15,557	\$0
Supplies	\$128	\$0	\$0	\$324	\$0
Purchased Services	\$9,692	\$0	\$0	\$1,036	\$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	\$26,552	\$0	\$0	\$16,917	\$0

HIDTA Grant	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$55,034	\$73,060	\$73,060	\$56,970	\$77,503
Supplies	\$3,822	\$0	\$0	\$11,820	\$0
Purchased Services	\$70,055	\$0	\$0	\$109,455	\$0
Debt Service	\$39,315	\$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	\$145,041	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total HIDTA Grant	\$313,267	\$73,060	\$73,060	\$178,245	\$77,503

Fire Special Revenue Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$18,910	\$0	\$0	\$43,259	\$0
Charges for Services	\$7,378	\$6,500	\$6,500	\$62,487	\$6,500
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$76	\$0	\$0	\$445	\$0
Other	1,934.35	\$100	\$100	\$2,847	\$100
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$28,298	\$6,600	\$6,600	\$109,038	\$6,600
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$15,677	\$0	\$0	\$41,166	\$0
Purchased Services	\$741	\$0	\$0	\$7,988	\$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	\$53,820	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$70,237	\$0	\$0	\$49,154	\$0
Revenue Over (Under) Expenditures	(\$41,939)	\$6,600	\$6,600	\$59,884	\$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	\$60,856	\$18,917	\$18,917	\$18,917	\$78,801
Net Change	(\$41,939)	\$6,600	\$6,600	\$59,884	\$6,600
Ending Balance - June 30	\$18,917	\$25,517	\$25,517	\$78,801	\$85,401
Total Fund Balance	\$18,917	\$25,517	\$25,517	\$78,801	\$85,401

Federal Block Grant

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$893,741	\$1,239,810	\$1,808,478	\$475,882	\$1,239,810
Charges for Services	\$182,691	\$0	\$0	\$377,572	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$68	\$0	\$0	\$781	\$0
Other	\$313	\$0	\$0	\$638	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,076,813	\$1,239,810	\$1,808,478	\$854,873	\$1,239,810
Expenditures					
Personal Services	\$182,529	\$193,992	\$193,992	\$140,927	\$122,736
Supplies	\$38,801	\$2,600	\$2,600	\$806	\$2,600
Purchased Services	\$2,706	\$59,950	\$59,950	\$9,331	\$56,450
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$327,789	\$747,042	\$1,390,310	\$463,857	\$810,574
Other	\$417	\$0	\$0	\$396	\$0
Internal Service	\$39,995	\$46,050	\$46,050	\$46,050	\$47,450
Capital Outlay	\$316,494	\$190,176	\$190,176	\$0	\$200,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$908,731	\$1,239,810	\$1,883,078	\$661,367	\$1,239,810
Revenue Over (Under) Expenditures	\$168,083	\$0	(\$74,600)	\$193,506	\$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	\$1,077,831	\$1,245,914	\$1,245,914	\$1,245,914	\$1,439,420
Net Change	\$168,083	\$0	(\$74,600)	\$193,506	\$0
Ending Balance - June 30	\$1,245,914	\$1,245,914	\$1,171,314	\$1,439,420	\$1,439,420
Total Fund Balance	\$1,245,914	\$1,245,914	\$1,171,314	\$1,439,420	\$1,439,420

Federal Block Grant

Budget by Fund

Budget by Division

Block Grant Admin	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$161,207	\$172,736	\$172,736	\$131,689	\$122,736
Supplies	\$352	\$2,600	\$2,600	\$806	\$2,600
Purchased Services	\$2,642	\$9,950	\$9,950	\$6,359	\$6,450
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$417	\$0	\$0	\$396	\$0
Internal Service	\$39,995	\$46,050	\$46,050	\$46,050	\$47,450
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Block Grant Admin	\$204,613	\$231,336	\$231,336	\$185,300	\$179,236

Block Grant Projects	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$21,322	\$21,256	\$21,256	\$9,238	\$0
Supplies	\$38,449	\$0	\$0	\$0	\$0
Purchased Services	\$64	\$50,000	\$50,000	\$2,972	\$50,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$327,789	\$747,042	\$1,390,310	\$463,857	\$810,574
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$316,494	\$190,176	\$190,176	\$0	\$200,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Block Grant Projects	\$704,118	\$1,008,474	\$1,651,742	\$476,067	\$1,060,574

Federal HOME Grant Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$78,368	\$319,759	\$319,759	\$56,605	\$1,346,236
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	\$10,459	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$88,827	\$319,759	\$319,759	\$56,605	\$1,346,236
Expenditures					
Personal Services	\$27,342	\$28,886	\$28,886	\$42,119	\$81,830
Supplies	\$0	\$400	\$400	\$9	\$400
Purchased Services	\$335	\$250	\$250	\$0	\$250
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$73,524	\$257,155	\$257,155	\$0	\$1,262,001
Other	\$10,459	\$0	\$0	\$0	\$0
Internal Service	\$1,350	\$1,560	\$1,560	\$1,560	\$1,755
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$113,011	\$288,251	\$288,251	\$43,688	\$1,346,236
Revenue Over (Under) Expenditures	(\$24,183)	\$31,508	\$31,508	\$12,917	\$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	\$75,472	\$51,289	\$51,289	\$51,289	\$64,206
Net Change	(\$24,183)	\$31,508	\$31,508	\$12,917	\$0
Ending Balance - June 30	\$51,289	\$82,797	\$82,797	\$64,206	\$64,206
Total Fund Balance	\$51,289	\$82,797	\$82,797	\$64,206	\$64,206

Federal HOME Grant Fund

Budget by Fund

Budget by Division

HOME Grant Admin	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$27,342	\$28,886	\$28,886	\$42,119	\$81,830
Supplies	\$0	\$400	\$400	\$9	\$400
Purchased Services	\$335	\$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	\$1,350	\$1,560	\$1,560	\$1,560	\$1,755
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Home Grant Admin	\$29,028	\$31,096	\$31,096	\$43,688	\$84,235

HOME Grant Projects	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$73,524	\$257,155	\$257,155	\$0	\$1,262,001
Other	\$10,459	\$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	\$83,983	\$257,155	\$257,155	\$0	\$1,262,001

Housing Authority Fund*

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$1,474,360	\$1,626,349	\$1,626,349	\$638,353	\$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
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,474,360	\$1,626,349	\$1,626,349	\$638,353	\$0
Expenditures					
Personal Services	\$1,430,723	\$1,582,040	\$1,582,040	\$619,361	\$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	\$43,637	\$44,309	\$44,309	\$18,992	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,474,360	\$1,626,349	\$1,626,349	\$638,353	\$0
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

* Housing Authority separated from the City effective December 2022

Street Lighting Districts Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$1,110,572	\$1,161,507	\$1,161,507	\$1,120,572	\$1,325,660
Investment Income	(\$9)	\$0	\$0	\$16,557	\$0
Other	(\$552)	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,110,011	\$1,161,507	\$1,161,507	\$1,137,129	\$1,325,660
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$7,870	\$10,000	\$10,000	\$11,501	\$10,001
Purchased Services	\$1,068,755	\$1,243,491	\$1,243,491	\$1,172,583	\$1,299,444
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$149,803	\$158,115	\$158,115	\$158,115	\$161,981
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,226,427	\$1,411,606	\$1,411,606	\$1,342,199	\$1,471,426
Revenue Over (Under) Expenditures	(\$116,416)	(\$250,099)	(\$250,099)	(\$205,070)	(\$145,766)
Unreserved Balances					
Beginning Balance - July 1	\$1,645,550	\$1,529,134	\$1,529,134	\$1,529,134	\$1,324,064
Net Change	(\$116,416)	(\$250,099)	(\$250,099)	(\$205,070)	(\$145,766)
Ending Balance - June 30	\$1,529,134	\$1,279,035	\$1,279,035	\$1,324,064	\$1,178,298
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	\$1,529,134	\$1,279,035	\$1,279,035	\$1,324,064	\$1,178,298

Debt Service Funds

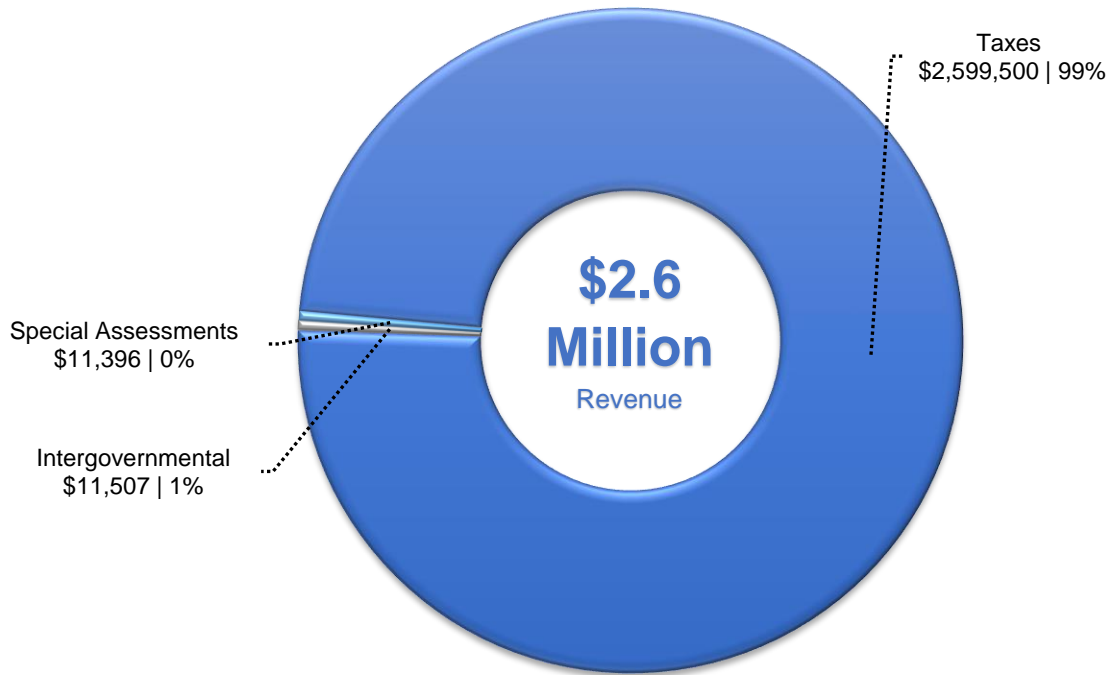
Budget by Fund

Total Combined Budget					
	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$2,597,057	\$2,575,500	\$2,575,500	\$2,397,340	\$2,599,500
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$11,755	\$4,684	\$4,684	\$11,507	\$11,507
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$10,985	\$15,984	\$15,984	\$9,299	\$11,396
Investment Income	\$6,910	\$0	\$0	\$80,102	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$2,536,962	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$5,163,669	\$2,596,168	\$2,596,168	\$2,498,248	\$2,622,403
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$255,024	\$0	\$0	\$210,797	\$500,000
Debt Service	\$990,981	\$841,989	\$841,989	\$841,989	\$844,992
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$172,193	\$189,634	\$189,634	\$189,634	\$191,712
Capital Outlay	\$425,380	\$0	\$274,010	\$0	\$0
Transfer Out	\$0	\$0	\$500,000	\$500,000	\$500,000
Expenditures Totals	\$1,843,579	\$1,031,623	\$1,805,633	\$1,742,420	\$2,036,704
Revenue Over (Under) Expenditures	\$3,320,090	\$1,564,545	\$790,535	\$755,828	\$585,699
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$36	\$36	\$0	\$0
Ending Balance - June 30	\$0	\$36	\$36	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$1,941,878	\$5,261,967	\$5,261,967	\$5,261,967	\$6,017,795
Net Change	\$3,320,090	\$1,564,509	\$790,499	\$755,828	\$585,699
Ending Balance - June 30	\$5,261,967	\$6,826,476	\$6,052,466	\$6,017,795	\$6,603,494
Total Fund Balance	\$5,261,967	\$6,826,512	\$6,052,502	\$6,017,795	\$6,603,494

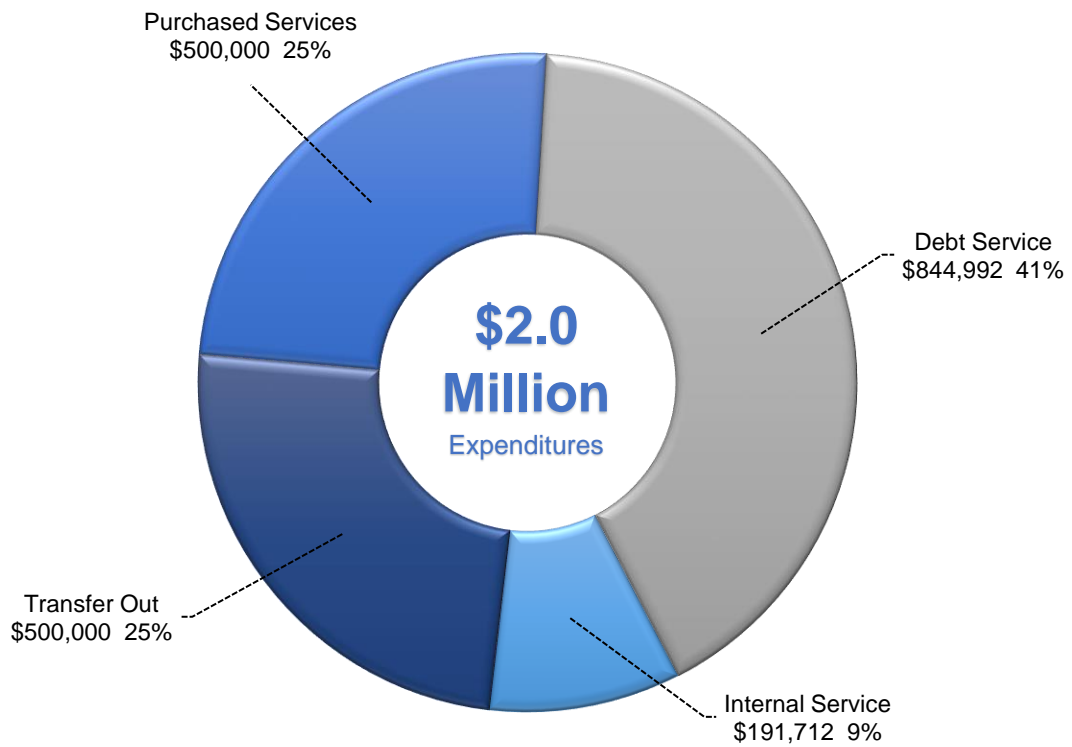
Debt Service Funds

Budget by Fund

Where the Money Comes From



Where the Money Goes



Soccer Park Bond Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$160,553	\$164,500	\$164,500	\$155,894	\$164,500
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$247	\$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	\$164	\$0	\$0	\$1,222	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$160,964	\$164,500	\$164,500	\$157,116	\$164,500
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$8	\$0	\$0	\$0	\$0
Debt Service	\$166,599	\$163,162	\$163,162	\$163,162	\$164,480
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,415	\$4,689	\$4,689	\$4,689	\$4,796
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$171,022	\$167,851	\$167,851	\$167,851	\$169,276
Revenue Over (Under) Expenditures	(\$10,058)	(\$3,351)	(\$3,351)	(\$10,735)	(\$4,776)
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	\$56,172	\$46,114	\$46,114	\$46,114	\$35,379
Net Change	(\$10,058)	(\$3,351)	(\$3,351)	(\$10,735)	(\$4,776)
Ending Balance - June 30	\$46,114	\$42,763	\$42,763	\$35,379	\$30,603
Total Fund Balance	\$46,114	\$42,763	\$42,763	\$35,379	\$30,603

West Bank TID Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$870,610	\$861,000	\$861,000	\$837,284	\$885,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$11,507	\$4,684	\$4,684	\$11,507	\$11,507
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	\$1,763	\$0	\$0	\$16,519	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$883,880	\$865,684	\$865,684	\$865,310	\$896,507
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$2,118	\$0	\$0	\$8,004	\$0
Debt Service	\$261,660	\$262,730	\$262,730	\$262,730	\$263,541
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$66,060	\$66,043	\$66,043	\$66,043	\$67,953
Capital Outlay	\$425,380	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$755,218	\$328,773	\$328,773	\$336,777	\$331,494
Revenue Over (Under) Expenditures	\$128,663	\$536,911	\$536,911	\$528,533	\$565,013
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	\$598,551	\$727,214	\$727,214	\$727,214	\$1,255,747
Net Change	\$128,663	\$536,911	\$536,911	\$528,533	\$565,013
Ending Balance - June 30	\$727,214	\$1,264,125	\$1,264,125	\$1,255,747	\$1,820,760
Total Fund Balance	\$727,214	\$1,264,125	\$1,264,125	\$1,255,747	\$1,820,760

Downtown TID Bonds Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$1,565,894	\$1,550,000	\$1,550,000	\$1,404,162	\$1,550,000
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	\$4,658	\$0	\$0	\$62,061	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$2,392,116	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$3,962,668	\$1,550,000	\$1,550,000	\$1,466,223	\$1,550,000
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$252,889	\$0	\$0	\$202,793	\$500,000
Debt Service	\$414,025	\$412,825	\$412,825	\$412,825	\$412,725
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$100,438	\$117,543	\$117,543	\$117,543	\$117,573
Capital Outlay	\$0	\$0	\$274,010	\$0	\$0
Transfer Out	\$0	\$0	\$500,000	\$500,000	\$500,000
Expenditures Totals	\$767,352	\$530,368	\$1,304,378	\$1,233,161	\$1,530,298
Revenue Over (Under) Expenditures	\$3,195,316	\$1,019,632	\$245,622	\$233,062	\$19,702
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	\$1,186,599	\$4,381,915	\$4,381,915	\$4,381,915	\$4,614,977
Net Change	\$3,195,316	\$1,019,632	\$245,622	\$233,062	\$19,702
Ending Balance - June 30	\$4,381,915	\$5,401,547	\$4,627,537	\$4,614,977	\$4,634,679
Total Fund Balance	\$4,381,915	\$5,401,547	\$4,627,537	\$4,614,977	\$4,634,679

Improvement District Revolving Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$26	\$0	\$0	\$70	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$26	\$0	\$0	\$70	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$1	\$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	\$1,280	\$1,359	\$1,359	\$1,359	\$1,390
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,281	\$1,359	\$1,359	\$1,359	\$1,390
Revenue Over (Under) Expenditures	(\$1,255)	(\$1,359)	(\$1,359)	(\$1,289)	(\$1,390)
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	\$47,098	\$45,843	\$45,843	\$45,843	\$44,554
Net Change	(\$1,255)	(\$1,359)	(\$1,359)	(\$1,289)	(\$1,390)
Ending Balance - June 30	\$45,843	\$44,484	\$44,484	\$44,554	\$43,164
Total Fund Balance	\$45,843	\$44,484	\$44,484	\$44,554	\$43,164

Master Debt SILD Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$10,985	\$15,984	\$15,984	\$9,299	\$11,396
Investment Income	\$98	\$0	\$0	\$128	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$11,083	\$15,984	\$15,984	\$9,427	\$11,396
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$4	\$0	\$0	\$0	\$0
Debt Service	\$3,307	\$3,272	\$3,272	\$3,272	\$4,246
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	\$3,311	\$3,272	\$3,272	\$3,272	\$4,246
Revenue Over (Under) Expenditures	\$7,772	\$12,712	\$12,712	\$6,155	\$7,150
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$36	\$36	\$0	\$0
Ending Balance - June 30	\$0	\$36	\$36	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$44,191	\$51,963	\$51,963	\$51,963	\$58,118
Net Change	\$7,772	\$12,676	\$12,676	\$6,155	\$7,150
Ending Balance - June 30	\$51,963	\$64,639	\$64,639	\$58,118	\$65,268
Total Fund Balance	\$51,963	\$64,675	\$64,675	\$58,118	\$65,268

General Obligation Taxable Bonds Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$201	\$0	\$0	\$102	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$144,846	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$145,047	\$0	\$0	\$102	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$4	\$0	\$0	\$0	\$0
Debt Service	\$145,390	\$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	\$145,394	\$0	\$0	\$0	\$0
Revenue Over (Under) Expenditures	(\$348)	\$0	\$0	\$102	\$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	\$9,266	\$8,918	\$8,918	\$8,918	\$9,020
Net Change	(\$348)	\$0	\$0	\$102	\$0
Ending Balance - June 30	\$8,918	\$8,918	\$8,918	\$9,020	\$9,020
Total Fund Balance	\$8,918	\$8,918	\$8,918	\$9,020	\$9,020

*Fund closed in FY2023.

Capital Projects Fund Combined

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$10,206	\$0	\$0	\$24,641	\$0
Other	\$86,304	\$0	\$0	\$52,510	\$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	\$96,511	\$0	\$0	\$77,151	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$122,085	\$0	\$7,750	\$1,501	\$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	\$2,454,964	\$0	\$2,820,226	\$1,587,993	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$2,577,049	\$0	\$2,827,976	\$1,589,494	\$0
Revenue Over (Under) Expenditures	(\$2,480,538)	\$0	(\$2,827,976)	(\$1,512,343)	\$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	\$5,461,567	\$2,981,028	\$2,981,028	\$2,981,028	\$1,468,685
Net Change	(\$2,480,538)	\$0	(\$2,827,976)	(\$1,512,343)	\$0
Ending Balance - June 30	\$2,981,028	\$2,981,028	\$153,052	\$1,468,685	\$1,468,685
Total Fund Balance	\$2,981,028	\$2,981,028	\$153,053	\$1,468,685	\$1,468,685

General Capital Projects Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$854	\$0	\$0	\$5,210	\$0
Other	\$86,304	\$0	\$0	\$52,510	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$87,159	\$0	\$0	\$57,720	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$97,869	\$0	\$7,750	\$1,253	\$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	(\$19,295)	\$0	\$273,173	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$78,574	\$0	\$280,923	\$1,253	\$0
Revenue Over (Under) Expenditures	\$8,585	\$0	(\$280,923)	\$56,467	\$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	\$387,120	\$395,705	\$395,705	\$395,705	\$452,172
Net Change	\$8,585	\$0	(\$280,923)	\$56,467	\$0
Ending Balance - June 30	\$395,705	\$395,705	\$114,782	\$452,172	\$452,172
Total Fund Balance	\$395,705	\$395,705	\$114,782	\$452,172	\$452,172

General Capital Projects Fund

Budget by Fund

Budget by Division

Animal Shelter	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$60,206	\$0	\$0	\$1,247	\$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	(\$19,295)	\$0	\$41,598	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Animal Shelter	\$40,911	\$0	\$41,598	\$1,247	\$0

Neighborhood Council	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$515	\$0	\$5,495	\$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	\$515	\$0	\$5,495	\$0	\$0

General Capital Projects Fund

Budget by Fund

Budget by Division

Miscellaneous Admin	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$50	\$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	\$165,647	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Miscellaneous Admin	\$50	\$0	\$165,647	\$0	\$0

Public Works Admin	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$37,098	\$0	\$2,255	\$6	\$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	\$65,928	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Public Works Admin	\$37,098	\$0	\$68,183	\$6	\$0

Improvement District Projects Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$13	\$0	\$0	\$67	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$13	\$0	\$0	\$67	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$1	\$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	\$1	\$0	\$0	\$0	\$0
Revenue Over (Under) Expenditures	\$12	\$0	\$0	\$67	\$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	\$5,814	\$5,826	\$5,826	\$5,826	\$5,893
Net Change	\$12	\$0	\$0	\$67	\$0
Ending Balance - June 30	\$5,826	\$5,826	\$5,826	\$5,893	\$5,893
Total Fund Balance	\$5,826	\$5,826	\$5,826	\$5,893	\$5,893

Downtown TID Capital Projects Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$9,254	\$0	\$0	\$19,012	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$9,254	\$0	\$0	\$19,012	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$216	\$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	\$2,474,259	\$0	\$2,547,053	\$1,587,993	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$2,474,475	\$0	\$2,547,053	\$1,587,993	\$0
Revenue Over (Under) Expenditures	(\$2,465,221)	\$0	(\$2,547,053)	(\$1,568,981)	\$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	\$5,023,787	\$2,558,566	\$2,558,566	\$2,558,566	\$989,585
Net Change	(\$2,465,221)	\$0	(\$2,547,053)	(\$1,568,981)	\$0
Ending Balance - June 30	\$2,558,566	\$2,558,566	\$11,513	\$989,585	\$989,585
Total Fund Balance	\$2,558,566	\$2,558,566	\$11,513	\$989,585	\$989,585

Hazard Removal Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$352	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$85	\$0	\$0	\$352	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$23,999	\$0	\$0	\$248	\$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	\$23,999	\$0	\$0	\$248	\$0
Revenue Over (Under) Expenditures	(\$23,914)	\$0	\$0	\$104	\$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	\$44,847	\$20,932	\$20,932	\$20,932	\$21,036
Net Change	(\$23,914)	\$0	\$0	\$104	\$0
Ending Balance - June 30	\$20,932	\$20,932	\$20,932	\$21,036	\$21,036
Total Fund Balance	\$20,932	\$20,932	\$20,932	\$21,036	\$21,036

Enterprise Funds Combined

Budget by Fund

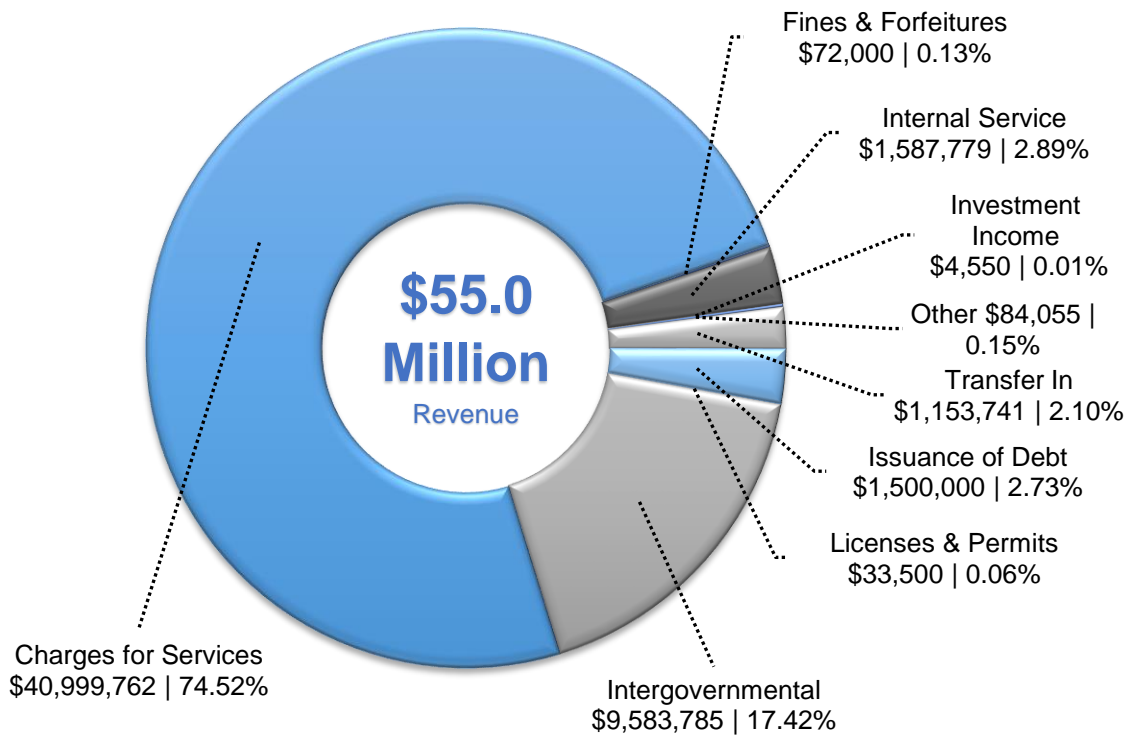
Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$36,156	\$32,600	\$32,600	\$138,940	\$33,500
Intergovernmental	\$23,258	\$0	\$3,394,532	\$384,320	\$9,583,785
Charges for Services	\$38,780,018	\$38,323,053	\$38,323,053	\$37,917,295	\$40,999,762
Fines & Forfeitures	\$58,397	\$55,000	\$55,000	\$62,060	\$72,000
Internal Service	\$1,585,835	\$1,587,779	\$1,587,779	\$1,585,779	\$1,587,779
Special Assessments	\$0	\$0	\$0	\$784	\$0
Investment Income	\$11,825	\$2,050	\$2,050	\$654,039	\$4,550
Other	\$92,444	\$84,055	\$200,088	\$154,015	\$84,055
Transfer In	\$2,060,805	\$1,094,154	\$1,594,154	\$1,647,030	\$1,153,741
Issuance of Debt	\$0	\$0	\$0	\$0	\$1,500,000
Sale of Assets	\$14,017	\$0	\$0	\$5,832	\$0
Revenue Totals	\$42,662,755	\$41,178,691	\$45,189,256	\$42,550,094	\$55,019,172
Expenditures					
Personal Services	\$7,633,988	\$9,273,552	\$9,273,552	\$8,268,983	\$9,762,838
Supplies	\$2,257,362	\$2,402,979	\$2,402,979	\$2,451,180	\$2,688,868
Purchased Services	\$8,770,349	\$9,496,283	\$9,821,971	\$9,061,550	\$11,200,605
Debt Service	\$5,273,492	\$4,615,192	\$4,615,192	\$4,615,192	\$4,086,030
Contributions & Other	\$35,825	\$33,050	\$33,050	\$31,586	\$33,050
Other	\$66,903	\$0	\$0	\$26,794	\$0
Internal Service	\$5,153,033	\$5,752,097	\$5,752,097	\$5,690,919	\$6,223,008
Capital Outlay	\$5,781,908	\$23,935,696	\$41,137,519	\$18,915,452	\$23,150,516
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$34,972,860	\$55,508,849	\$73,036,360	\$49,061,656	\$57,144,915
Revenue Over (Under) Expenditures	\$7,689,895	(\$14,330,158)	(\$27,847,104)	(\$6,511,562)	(\$2,125,743)
Unreserved Balances					
Beginning Balance - July 1	\$28,655,626	\$36,735,686	\$36,735,686	\$36,735,686	\$29,982,148
Net Change	\$8,080,060	(\$14,160,937)	(\$27,677,883)	(\$6,753,538)	(\$1,705,791)
Ending Balance - June 30	\$36,735,686	\$22,574,749	\$9,057,803	\$29,982,148	\$28,276,357
Reserved Balances					
Beginning Balance - July 1	\$10,973,636	\$10,583,472	\$10,583,472	\$10,583,472	\$10,825,448
Net Change	(\$390,164)	(\$169,221)	(\$169,221)	\$241,976	(\$419,952)
Ending Balance - June 30	\$10,583,472	\$10,414,251	\$10,414,251	\$10,825,448	\$10,405,496
Total Fund Balance	\$47,319,158	\$32,989,000	\$19,472,054	\$40,807,596	\$38,681,853

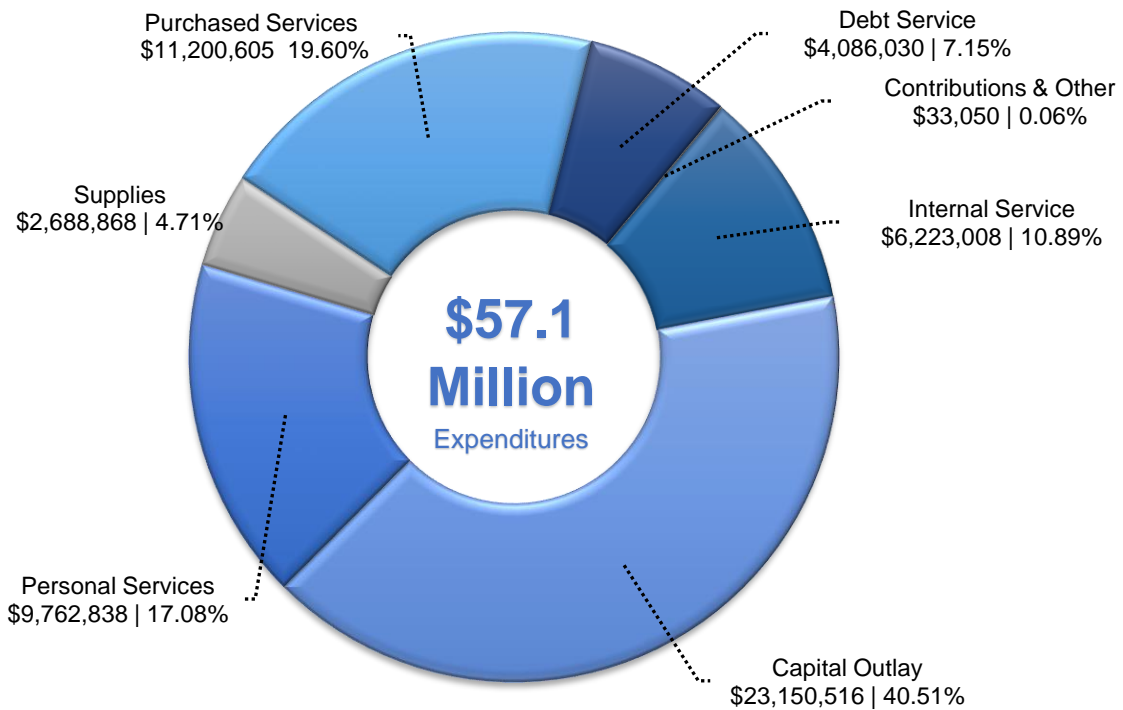
Enterprise Funds Combined

Budget by Fund

Where the Money Comes From



Where the Money Goes



Golf Courses Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$1,706,126	\$1,731,395	\$1,731,395	\$1,731,395	\$1,735,392
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	\$346	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,706,472	\$1,731,395	\$1,731,395	\$1,731,395	\$1,735,392
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$217,351	\$0	\$0	\$0	\$0
Purchased Services	\$1,097,842	\$1,581,865	\$1,581,865	\$1,581,865	\$1,570,049
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$1,972)	\$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	\$1,313,221	\$1,581,865	\$1,581,865	\$1,581,865	\$1,570,049
Revenue Over (Under) Expenditures	\$393,251	\$149,530	\$149,530	\$149,530	\$165,343
Unreserved Balances					
Beginning Balance - July 1	(\$924,055)	(\$530,804)	(\$530,804)	(\$530,804)	(\$381,274)
Net Change	\$393,251	\$149,530	\$149,530	\$149,530	\$165,343
Ending Balance - June 30	(\$530,804)	(\$381,274)	(\$381,274)	(\$381,274)	(\$215,931)
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	(\$530,804)	(\$381,274)	(\$381,274)	(\$381,274)	(\$215,931)

Water Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$14,789,822	\$14,739,677	\$14,739,677	\$14,061,035	\$16,189,386
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$56	\$2,000	\$2,000	\$0	\$2,000
Special Assessments	\$0	\$0	\$0	\$784	\$0
Investment Income	\$9,845	\$0	\$0	\$229,661	\$0
Other	\$59,489	\$51,150	\$51,150	\$87,686	\$51,150
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$1,500,000
Sale of Assets	\$14,017	\$0	\$0	\$5,832	\$0
Revenue Totals	\$14,873,230	\$14,792,827	\$14,792,827	\$14,384,998	\$17,742,536
Expenditures					
Personal Services	\$2,490,773	\$3,088,529	\$3,088,529	\$2,866,191	\$3,238,873
Supplies	\$1,276,819	\$1,556,119	\$1,556,119	\$1,545,708	\$1,811,660
Purchased Services	\$1,074,815	\$964,551	\$1,233,217	\$1,032,950	\$2,229,869
Debt Service	\$2,281,611	\$2,282,444	\$2,282,444	\$2,282,444	\$2,281,174
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$21,988	\$0	\$0	\$13,501	\$0
Internal Service	\$1,812,502	\$2,055,368	\$2,055,368	\$2,012,663	\$2,163,468
Capital Outlay	\$2,328,283	\$10,540,091	\$17,912,727	\$10,426,686	\$6,234,468
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$11,286,793	\$20,487,102	\$28,128,404	\$20,180,143	\$17,959,512
Revenue Over (Under) Expenditures	\$3,586,437	(\$5,694,275)	(\$13,335,577)	(\$5,795,145)	(\$216,976)
Unreserved Balances - Available for Capital Projects					
Beginning Balance - July 1	\$9,316,475	\$12,883,961	\$12,883,961	\$12,883,961	\$7,088,816
Net Change	\$3,567,486	(\$5,694,275)	(\$13,335,577)	(\$5,795,145)	(\$216,976)
Ending Balance - June 30	\$12,883,961	\$7,189,686	(\$451,616)	\$7,088,816	\$6,871,840
Reserved Balances					
Beginning Balance - July 1	\$3,725,231	\$3,744,182	\$3,744,182	\$3,744,182	\$3,744,182
Net Change	\$18,951	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$3,744,182	\$3,744,182	\$3,744,182	\$3,744,182	\$3,744,182
Total Fund Balance	\$16,628,143	\$10,933,868	\$3,292,566	\$10,832,998	\$10,616,022

Water Fund

Budget by Fund

Budget by Division

Central Garage	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$27,700	\$27,700	\$8,425	\$20,000
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	\$236,721	\$332,440	\$399,223	\$358,185	\$224,468
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$236,721	\$360,140	\$426,923	\$366,610	\$244,468

Water Lab & Testing	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$79,478	\$172,422	\$172,422	\$170,132	\$195,568
Supplies	\$31,267	\$27,505	\$27,505	\$18,316	\$27,505
Purchased Services	\$64,236	\$63,504	\$63,504	\$59,078	\$64,350
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$13,219	\$18,572	\$18,572	\$18,572	\$21,224
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Lab & Testing	\$188,200	\$282,003	\$282,003	\$266,098	\$308,647

Water Purification	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$1,004,682	\$1,290,803	\$1,290,803	\$1,172,646	\$1,289,096
Supplies	\$685,826	\$1,074,664	\$1,074,664	\$1,003,139	\$1,161,705
Purchased Services	\$839,553	\$799,446	\$1,035,569	\$863,661	\$2,091,618
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$847,760	\$958,258	\$958,258	\$957,446	\$1,010,672
Capital Outlay	\$506,458	\$6,427,122	\$11,855,589	\$7,242,462	\$1,800,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Purification	\$3,884,279	\$10,550,293	\$16,214,883	\$11,239,354	\$7,353,091

Water Fund

Budget by Fund

Budget by Division

Water Distribution	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$1,406,613	\$1,625,304	\$1,625,304	\$1,523,413	\$1,754,209
Supplies	\$559,727	\$426,250	\$426,250	\$515,828	\$602,450
Purchased Services	\$171,026	\$101,601	\$134,144	\$110,211	\$73,901
Debt Service	\$2,281,611	\$2,282,444	\$2,282,444	\$2,282,444	\$2,281,174
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$21,988	\$0	\$0	\$13,501	\$0
Internal Service	\$951,524	\$1,078,538	\$1,078,538	\$1,036,645	\$1,131,572
Capital Outlay	\$1,585,104	\$3,780,529	\$5,657,915	\$2,826,039	\$4,210,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Distribution	\$6,977,593	\$9,294,666	\$11,204,595	\$8,308,081	\$10,053,306

Utility Bond Construction	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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
Loss of Reserves	\$0	\$0	\$0	\$0	\$0
Total Utility Bond Const.	\$0	\$0	\$0	\$0	\$0

Sewer Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$33,756	\$30,000	\$30,000	\$136,010	\$30,000
Intergovernmental	\$23,258	\$0	\$2,659,758	\$384,320	\$5,854,585
Charges for Services	\$11,303,382	\$11,209,235	\$11,209,235	\$11,121,393	\$11,965,276
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$286,105	\$286,105	\$286,105	\$286,105	\$286,105
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$3,266	\$0	\$0	\$270,394	\$0
Other	(\$9,012)	\$0	\$116,033	\$31,528	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$11,640,756	\$11,525,340	\$14,301,131	\$12,229,750	\$18,135,966
Expenditures					
Personal Services	\$973,483	\$1,166,897	\$1,166,897	\$1,050,659	\$1,297,350
Supplies	\$98,304	\$108,688	\$108,688	\$117,332	\$126,688
Purchased Services	\$4,208,903	\$4,452,332	\$4,486,758	\$4,077,026	\$4,829,548
Debt Service	\$1,491,828	\$1,153,037	\$1,153,037	\$1,153,037	\$1,151,856
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$16,997	\$0	\$0	\$1,056	\$0
Internal Service	\$1,244,307	\$1,286,257	\$1,286,257	\$1,279,284	\$1,384,776
Capital Outlay	\$1,519,031	\$9,144,629	\$17,169,361	\$7,313,229	\$12,400,800
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$9,552,852	\$17,311,840	\$25,370,998	\$14,991,623	\$21,191,018
Revenue Over (Under) Expenditures	\$2,087,904	(\$5,786,500)	(\$11,069,867)	(\$2,761,873)	(\$3,055,052)
Unreserved Balances - Available for Capital Projects					
Beginning Balance - July 1	\$14,184,712	\$16,761,099	\$16,761,099	\$16,761,099	\$13,999,226
Net Change	\$2,576,387	(\$5,786,500)	(\$11,069,867)	(\$2,761,873)	(\$3,055,052)
Ending Balance - June 30	\$16,761,099	\$10,974,599	\$5,691,232	\$13,999,226	\$10,944,174
Reserved Balances					
Beginning Balance - July 1	\$3,772,352	\$3,283,869	\$3,283,869	\$3,283,869	\$3,283,869
Net Change	(\$488,483)	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$3,283,869	\$3,283,869	\$3,283,869	\$3,283,869	\$3,283,869
Total Fund Balance	\$20,044,968	\$14,258,468	\$8,975,101	\$17,283,095	\$14,228,043

Sewer Fund

Budget by Fund

Budget by Division

Central Garage	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$38,270	\$493,480	\$520,056	\$460,800
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$0	\$38,270	\$493,480	\$520,056	\$460,800

Sewer Treatment	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$4,697	\$14,283	\$14,283	\$12,610	\$55,808
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$4,055,708	\$4,265,214	\$4,291,098	\$3,952,175	\$4,604,830
Debt Service	\$1,491,828	\$1,153,037	\$1,153,037	\$1,153,037	\$1,151,856
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$16,997	\$0	\$0	\$1,056	\$0
Internal Service	\$327,803	\$351,188	\$351,188	\$351,188	\$374,124
Capital Outlay	\$517,354	\$7,638,894	\$13,448,758	\$5,246,895	\$9,120,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Treatment	\$6,414,386	\$13,422,616	\$19,258,364	\$10,716,961	\$15,306,618

Sewer Fund

Budget by Fund

Budget by Division

Sewer Collections	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$808,237	\$904,229	\$904,229	\$844,223	\$1,000,543
Supplies	\$93,388	\$97,000	\$97,000	\$107,630	\$115,000
Purchased Services	\$76,304	\$42,673	\$51,215	\$30,406	\$51,873
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$874,365	\$885,006	\$885,006	\$878,033	\$956,581
Capital Outlay	\$1,001,677	\$1,467,465	\$3,227,123	\$1,546,278	\$2,820,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Collections	\$2,853,972	\$3,396,373	\$5,164,573	\$3,406,570	\$4,943,997

Sewer Environmental	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$160,548	\$248,385	\$248,385	\$193,826	\$240,999
Supplies	\$4,916	\$11,688	\$11,688	\$9,702	\$11,688
Purchased Services	\$76,890	\$144,445	\$144,445	\$94,445	\$172,845
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$42,139	\$50,063	\$50,063	\$50,063	\$54,071
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Environmental	\$284,494	\$454,581	\$454,581	\$348,036	\$479,603

Storm Drain Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$734,774	\$0	\$3,729,200
Charges for Services	\$3,196,684	\$3,192,493	\$3,192,493	\$3,095,319	\$3,518,926
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	(\$10,358)	\$0	\$0	\$86,949	\$0
Other	\$12,717	\$0	\$0	\$921	\$0
Transfer In	\$0	\$0	\$500,000	\$500,000	\$500,000
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$3,199,043	\$3,192,493	\$4,427,267	\$3,683,189	\$7,748,126
Expenditures					
Personal Services	\$194,565	\$262,747	\$262,747	\$220,992	\$262,982
Supplies	\$6,003	\$22,378	\$22,378	\$7,857	\$22,378
Purchased Services	\$258,340	\$188,709	\$211,305	\$78,406	\$228,459
Debt Service	\$795,211	\$796,309	\$796,309	\$796,309	\$653,000
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$6,911	\$0	\$0	\$4,898	\$0
Internal Service	\$449,534	\$550,760	\$550,760	\$541,760	\$582,993
Capital Outlay	\$1,934,594	\$3,842,426	\$5,646,881	\$774,458	\$3,908,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$3,645,158	\$5,663,329	\$7,490,380	\$2,424,680	\$5,657,812
Revenue Over (Under) Expenditures	(\$446,115)	(\$2,470,836)	(\$3,063,113)	\$1,258,509	\$2,090,314
Unreserved Balances - Available for Capital Projects					
Beginning Balance - July 1	\$4,922,549	\$4,476,434	\$4,476,434	\$4,476,434	\$5,734,943
Net Change	(\$446,115)	(\$2,470,836)	(\$3,063,113)	\$1,258,509	\$2,090,314
Ending Balance - June 30	\$4,476,434	\$2,005,598	\$1,413,321	\$5,734,943	\$7,825,257
Reserved Balances					
Beginning Balance - July 1	\$946,308	\$946,308	\$946,308	\$946,308	\$946,308
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$946,308	\$946,308	\$946,308	\$946,308	\$946,308
Total Fund Balance	\$5,422,742	\$2,951,906	\$2,359,629	\$6,681,251	\$8,771,565

Storm Drain Fund

Budget by Fund

Budget by Division

MS4 PHASE II UPGRADES	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$20,117	\$21,089	\$21,089	\$26,369	\$32,147
Supplies	\$4,841	\$7,500	\$7,500	\$2,292	\$7,500
Purchased Services	\$176,886	\$42,312	\$42,312	\$48,836	\$53,712
Debt Service	\$795,211	\$796,309	\$796,309	\$796,309	\$653,000
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$6,911	\$0	\$0	\$4,898	\$0
Internal Service	\$410,759	\$503,197	\$503,197	\$494,197	\$530,345
Capital Outlay	\$1,934,594	\$3,442,426	\$5,246,881	\$774,458	\$3,508,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Collection	\$3,349,320	\$4,812,833	\$6,617,288	\$2,147,359	\$4,784,704

Storm Drain Environmental	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$174,448	\$241,658	\$241,658	\$194,623	\$230,835
Supplies	\$1,162	\$14,878	\$14,878	\$5,565	\$14,878
Purchased Services	\$81,453	\$146,397	\$168,993	\$29,570	\$174,747
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$38,775	\$47,563	\$47,563	\$47,563	\$52,648
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Environmental	\$295,838	\$450,496	\$473,092	\$277,321	\$473,108

Sanitation Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$4,673,425	\$4,639,874	\$4,639,874	\$5,186,517	\$5,103,861
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$1,813	\$0	\$0	\$17,641	\$0
Other	\$5,367	\$7,000	\$7,000	\$16,297	\$7,000
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$4,680,605	\$4,646,874	\$4,646,874	\$5,220,455	\$5,110,861
Expenditures					
Personal Services	\$1,567,875	\$1,687,398	\$1,687,398	\$1,656,789	\$1,842,392
Supplies	\$479,655	\$535,341	\$535,341	\$520,427	\$535,341
Purchased Services	\$1,074,252	\$1,200,387	\$1,200,387	\$1,271,107	\$1,192,355
Debt Service	\$247,797	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$23,944	\$0	\$0	\$6,462	\$0
Internal Service	\$834,926	\$1,018,447	\$1,018,447	\$1,018,447	\$1,153,296
Capital Outlay	\$0	\$408,550	\$408,550	\$401,079	\$607,248
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$4,228,448	\$4,850,123	\$4,850,123	\$4,874,311	\$5,330,632
Revenue Over (Under) Expenditures	\$452,156	(\$203,249)	(\$203,249)	\$346,144	(\$219,771)
Unreserved Balances					
Beginning Balance - July 1	\$760,545	\$1,361,581	\$1,361,581	\$1,361,581	\$1,707,725
Net Change	\$601,036	(\$203,249)	(\$203,249)	\$346,144	(\$219,771)
Ending Balance - June 30	\$1,361,581	\$1,158,332	\$1,158,332	\$1,707,725	\$1,487,954
Reserved Balances					
Beginning Balance - July 1	\$148,880	\$0	\$0	\$0	\$0
Net Change	(\$148,880)	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$1,361,581	\$1,158,332	\$1,158,332	\$1,707,725	\$1,487,954

Sanitation Fund

Budget by Fund

Budget by Division

Central Garage	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$247,797	\$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	\$408,550	\$408,550	\$401,079	\$607,248
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$247,797	\$408,550	\$408,550	\$401,079	\$607,248

Sanitation Commercial	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$663,583	\$789,478	\$789,478	\$815,233	\$918,063
Supplies	\$213,647	\$240,635	\$240,635	\$245,031	\$240,635
Purchased Services	\$405,007	\$430,838	\$430,838	\$489,052	\$436,822
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$3,364	\$0	\$0	\$3,092	\$0
Internal Service	\$344,571	\$437,686	\$437,686	\$437,686	\$512,579
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total San. Commercial	\$1,630,172	\$1,898,637	\$1,898,637	\$1,990,094	\$2,108,099

Sanitation Residential	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$904,292	\$897,920	\$897,920	\$841,556	\$924,329
Supplies	\$266,008	\$294,706	\$294,706	\$275,396	\$294,706
Purchased Services	\$669,245	\$769,549	\$769,549	\$782,055	\$755,533
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$20,580	\$0	\$0	\$3,370	\$0
Internal Service	\$490,355	\$580,761	\$580,761	\$580,761	\$640,717
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total San. Residential	\$2,350,479	\$2,542,936	\$2,542,936	\$2,483,138	\$2,615,285

Swimming Pools Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$421,330	\$432,450	\$432,450	\$436,450	\$450,950
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$967	\$0	\$0	\$5,943	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$309,031	\$267,861	\$267,861	\$267,861	\$267,861
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$731,328	\$700,311	\$700,311	\$710,254	\$718,811
Expenditures					
Personal Services	\$250,563	\$377,187	\$377,187	\$295,320	\$324,734
Supplies	\$115,809	\$99,205	\$99,205	\$153,618	\$119,005
Purchased Services	\$69,128	\$98,141	\$98,141	\$75,014	\$123,806
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$50	\$0	\$0	\$163	\$0
Internal Service	\$146,263	\$142,172	\$142,172	\$142,172	\$161,713
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$581,813	\$716,705	\$716,705	\$666,287	\$729,258
Revenue Over (Under) Expenditures	\$149,515	(\$16,394)	(\$16,394)	\$43,967	(\$10,447)
Unreserved Balances					
Beginning Balance - July 1	\$323,256	\$472,771	\$472,771	\$472,771	\$516,738
Net Change	\$149,515	(\$16,394)	(\$16,394)	\$43,967	(\$10,447)
Ending Balance - June 30	\$472,771	\$456,377	\$456,377	\$516,738	\$506,291
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	\$472,771	\$456,377	\$456,377	\$516,738	\$506,291

Swimming Pools Fund

Budget by Fund

Budget by Division

Electric City Water Park	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$206,070	\$308,097	\$308,097	\$233,943	\$266,275
Supplies	\$101,824	\$90,305	\$90,305	\$135,934	\$105,305
Purchased Services	\$55,714	\$85,441	\$85,441	\$59,057	\$100,106
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$64	\$0	\$0	\$137	\$0
Internal Service	\$127,079	\$125,354	\$125,354	\$125,354	\$141,145
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Electric City Water Park	\$490,751	\$609,197	\$609,197	\$554,425	\$612,831

Natorium Pool	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	(\$1,377)	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$1,578	\$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	\$3,392	\$3,127	\$3,127	\$3,127	\$3,753
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natatorium Pool	\$3,593	\$3,127	\$3,127	\$3,127	\$3,753

Swimming Pools Fund

Budget by Fund

Budget by Division

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Neighborhood Pools					
Personal Services	\$38,696	\$69,090	\$69,090	\$55,882	\$58,459
Supplies	\$13,985	\$8,900	\$8,900	\$17,684	\$13,700
Purchased Services	\$11,835	\$12,700	\$12,700	\$15,668	\$23,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$13)	\$0	\$0	\$26	\$0
Internal Service	\$15,792	\$13,691	\$13,691	\$13,691	\$16,815
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Neighborhood Pools	\$80,295	\$104,381	\$104,381	\$102,951	\$112,674
Mustang Pool					
Personal Services	\$7,174	\$0	\$0	\$5,495	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$289	\$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 Mustang Pool	\$7,174	\$0	\$0	\$5,784	\$0

911 Dispatch Center Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$570,510	\$592,361	\$592,361	\$628,219	\$533,180
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,299,674	\$1,299,674	\$1,299,674	\$1,299,674	\$1,299,674
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$5,568	\$0	\$0	\$34,605	\$0
Other	491.63	\$0	\$0	\$148	\$0
Transfer In	\$346,674	\$346,674	\$346,674	\$346,674	\$346,674
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$2,222,918	\$2,238,709	\$2,238,709	\$2,309,320	\$2,179,528
Expenditures					
Personal Services	\$1,559,739	\$1,960,287	\$1,960,287	\$1,571,662	\$2,105,596
Supplies	\$10,894	\$10,903	\$10,903	\$59,696	\$10,201
Purchased Services	\$225,059	\$220,599	\$220,599	\$219,845	\$246,775
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$198,979	\$216,141	\$216,141	\$216,141	\$236,908
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,994,671	\$2,407,930	\$2,407,930	\$2,067,344	\$2,599,480
Revenue Over (Under) Expenditures	\$228,247	(\$169,221)	(\$169,221)	\$241,976	(\$419,952)
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	\$2,224,150	\$2,452,397	\$2,452,397	\$2,452,397	\$2,694,373
Net Change	\$228,247	(\$169,221)	(\$169,221)	\$241,976	(\$419,952)
Ending Balance - June 30	\$2,452,397	\$2,283,176	\$2,283,176	\$2,694,373	\$2,274,421
Total Fund Balance	\$2,452,397	\$2,283,176	\$2,283,176	\$2,694,373	\$2,274,421

Parking Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$2,400	\$2,600	\$2,600	\$2,930	\$3,500
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$568,544	\$533,500	\$533,500	\$535,500	\$576,000
Fines & Forfeitures	\$58,397	\$55,000	\$55,000	\$62,060	\$72,000
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$186	\$0	\$0	\$2,635	\$2,500
Other	\$3,169	\$2,250	\$2,250	\$950	\$2,250
Transfer In	\$265,361	\$0	\$0	\$52,876	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$898,056	\$593,350	\$593,350	\$656,951	\$656,250
Expenditures					
Personal Services	\$58,426	\$63,618	\$63,618	\$80,858	\$107,731
Supplies	\$6,180	\$5,250	\$5,250	\$3,508	\$3,500
Purchased Services	\$596,368	\$544,826	\$544,826	\$512,159	\$547,551
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$1,013)	\$0	\$0	\$634	\$0
Internal Service	\$62,737	\$70,600	\$70,600	\$68,100	\$77,919
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$722,698	\$684,294	\$684,294	\$665,259	\$736,701
Revenue Over (Under) Expenditures	\$175,359	(\$90,944)	(\$90,944)	(\$8,308)	(\$80,451)
Unreserved Balances					
Beginning Balance - July 1	(\$72,446)	\$102,913	\$102,913	\$102,913	\$94,605
Net Change	\$175,359	(\$90,944)	(\$90,944)	(\$8,308)	(\$80,451)
Ending Balance - June 30	\$102,913	\$11,969	\$11,969	\$94,605	\$14,154
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	\$102,913	\$11,969	\$11,969	\$94,605	\$14,154

Recreation Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$321,806	\$341,180	\$341,180	\$358,080	\$383,180
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$19	\$0	\$0	\$70	\$0
Other	\$3,678	\$6,600	\$6,600	\$5,686	\$6,600
Transfer In	\$265,359	\$179,206	\$179,206	\$179,206	\$39,206
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$590,862	\$526,986	\$526,986	\$543,042	\$428,986
Expenditures					
Personal Services	\$225,978	\$255,610	\$255,610	\$231,750	\$227,797
Supplies	\$19,330	\$23,800	\$23,800	\$24,447	\$18,800
Purchased Services	\$101,721	\$127,913	\$127,913	\$131,620	\$105,668
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$10	\$0	\$0	\$15	\$0
Internal Service	\$105,184	\$119,663	\$119,663	\$119,663	\$131,432
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$452,222	\$526,986	\$526,986	\$507,495	\$483,697
Revenue Over (Under) Expenditures	\$138,639	\$0	\$0	\$35,547	(\$54,711)
Unreserved Balances					
Beginning Balance - July 1	(\$118,834)	\$19,805	\$19,805	\$19,805	\$55,352
Net Change	\$138,639	\$0	\$0	\$35,547	(\$54,711)
Ending Balance - June 30	\$19,805	\$19,805	\$19,805	\$55,352	\$641
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	\$19,805	\$19,805	\$19,805	\$55,352	\$641

Recreation Fund

Budget by Fund

Budget by Division

Recreation Programs	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$3,100	\$3,768	\$3,768	\$6,096	\$0
Supplies	\$475	\$1,000	\$1,000	\$510	\$500
Purchased Services	\$24,012	\$28,125	\$28,125	\$28,430	\$28,125
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$5,104	\$3,587	\$3,587	\$3,587	\$2,971
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Recreation Programs	\$32,691	\$36,480	\$36,480	\$38,623	\$31,596

Community Center	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$222,878	\$251,842	\$251,842	\$225,654	\$227,797
Supplies	\$18,855	\$22,800	\$22,800	\$23,937	\$18,300
Purchased Services	\$77,708	\$99,788	\$99,788	\$103,190	\$77,543
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$10	\$0	\$0	\$15	\$0
Internal Service	\$100,080	\$116,076	\$116,076	\$116,076	\$128,461
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Community Center	\$419,531	\$490,506	\$490,506	\$468,872	\$452,101

Multi-Sports Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$85,575	\$93,366	\$93,366	\$66,165	\$93,366
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$32	\$0	\$0	\$262	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$65,000	\$34,500	\$34,500	\$34,500	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$150,606	\$127,866	\$127,866	\$100,927	\$93,366
Expenditures					
Personal Services	\$39,998	\$63,903	\$63,903	\$40,228	\$46,592
Supplies	\$18,223	\$17,600	\$17,600	\$14,002	\$17,600
Purchased Services	\$21,230	\$27,455	\$27,455	\$22,302	\$37,020
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$2)	\$0	\$0	\$0	\$0
Internal Service	\$35,858	\$18,908	\$18,908	\$18,908	\$21,821
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$115,307	\$127,866	\$127,866	\$95,440	\$123,033
Revenue Over (Under) Expenditures	\$35,299	\$0	\$0	\$5,487	(\$29,667)
Unreserved Balances					
Beginning Balance - July 1	(\$4,212)	\$31,087	\$31,087	\$31,087	\$36,574
Net Change	\$35,299	\$0	\$0	\$5,487	(\$29,667)
Ending Balance - June 30	\$31,087	\$31,087	\$31,087	\$36,574	\$6,907
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	\$31,087	\$31,087	\$31,087	\$36,574	\$6,907

Ice Breaker Run Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$61,383	\$73,900	\$73,900	\$63,791	\$73,900
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$33	\$0	\$0	\$448	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$23,361	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$84,777	\$73,900	\$73,900	\$64,239	\$73,900
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$894	\$1,560	\$1,560	\$254	\$1,560
Purchased Services	\$15,039	\$35,400	\$35,400	\$26,538	\$35,400
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$35,825	\$33,050	\$33,050	\$31,586	\$33,050
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$746	\$793	\$793	\$793	\$811
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$52,504	\$70,803	\$70,803	\$59,171	\$70,821
Revenue Over (Under) Expenditures	\$32,273	\$3,097	\$3,097	\$5,068	\$3,079
Unreserved Balances					
Beginning Balance - July 1	\$4,554	\$36,827	\$36,827	\$36,827	\$41,895
Net Change	\$32,273	\$3,097	\$3,097	\$5,068	\$3,079
Ending Balance - June 30	\$36,827	\$39,924	\$39,924	\$41,895	\$44,974
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	\$36,827	\$39,924	\$39,924	\$41,895	\$44,974

Civic Center Events Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$232,843	\$360,220	\$360,220	\$250,029	\$376,345
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$383	\$2,050	\$2,050	\$5,431	\$2,050
Other	\$16,198	\$17,055	\$17,055	\$10,799	\$17,055
Transfer In	\$786,019	\$265,913	\$265,913	\$265,913	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,035,443	\$645,238	\$645,238	\$532,172	\$395,450
Expenditures					
Personal Services	\$272,588	\$347,376	\$347,376	\$254,534	\$308,791
Supplies	\$7,902	\$22,135	\$22,135	\$4,331	\$22,135
Purchased Services	\$26,782	\$54,105	\$54,105	\$32,718	\$54,105
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$10)	\$0	\$0	\$65	\$0
Internal Service	\$261,997	\$272,988	\$272,988	\$272,988	\$307,871
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$569,258	\$696,604	\$696,604	\$564,636	\$692,902
Revenue Over (Under) Expenditures	\$466,185	(\$51,366)	(\$51,366)	(\$32,464)	(\$297,452)
Unreserved Balances					
Beginning Balance - July 1	(\$95,178)	\$371,007	\$371,007	\$371,007	\$338,543
Net Change	\$466,185	(\$51,366)	(\$51,366)	(\$32,464)	(\$297,452)
Ending Balance - June 30	\$371,007	\$319,641	\$319,641	\$338,543	\$41,091
Reserved Balances					
Beginning Balance - July 1	\$29,263	\$29,263	\$29,263	\$29,263	\$29,263
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$29,263	\$29,263	\$29,263	\$29,263	\$29,263
Total Fund Balance	\$400,270	\$348,904	\$348,904	\$367,806	\$70,354

Civic Center Events Fund

Budget by Fund

Budget by Division

Events	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$250,463	\$294,390	\$294,390	\$212,853	\$253,592
Supplies	\$7,902	\$21,835	\$21,835	\$4,331	\$21,835
Purchased Services	\$23,480	\$33,925	\$33,925	\$27,498	\$33,925
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$10)	\$0	\$0	\$65	\$0
Internal Service	\$261,997	\$272,988	\$272,988	\$272,988	\$307,871
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Events	\$543,831	\$623,138	\$623,138	\$517,735	\$617,223

Events Other Promoter	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$22,125	\$52,986	\$52,986	\$41,681	\$55,199
Supplies	\$0	\$300	\$300	\$0	\$300
Purchased Services	\$3,302	\$20,180	\$20,180	\$5,220	\$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 Promoter	\$25,427	\$73,466	\$73,466	\$46,901	\$75,679

Port Authority Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$71	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$465,258	\$0	\$0	\$0	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$870	\$0	\$0	\$0	\$0
Debt Service	\$73,643	\$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	\$74,513	\$0	\$0	\$0	\$0
Revenue Over (Under) Expenditures	\$390,745	\$0	\$0	\$0	\$0
Unreserved Balances					
Beginning Balance - July 1	\$358,259	\$749,004	\$749,004	\$749,004	\$749,004
Net Change	\$390,745	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$749,004	\$749,004	\$749,004	\$749,004	\$749,004
Reserved Balances					
Beginning Balance - July 1	\$127,453	\$127,453	\$127,453	\$127,453	\$127,453
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$127,453	\$127,453	\$127,453	\$127,453	\$127,453
Total Fund Balance	\$876,457	\$876,457	\$876,457	\$876,457	\$876,457

Special State Projects Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$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
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$383,402	\$383,402	\$383,402	\$383,402	\$0
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	\$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	\$383,402	\$383,402	\$383,402	\$383,402	\$0
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

Internal Service Funds Combined

Budget by Fund

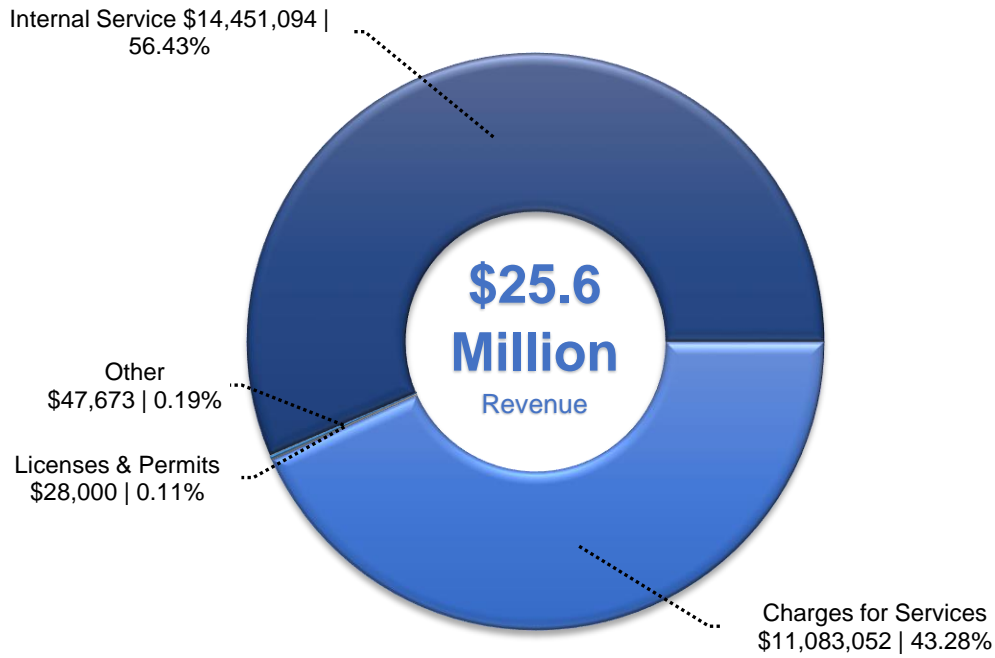
Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$96,586	\$28,000	\$28,000	\$44,180	\$28,000
Intergovernmental	\$0	\$0	\$43,500	\$18,500	\$0
Charges for Services	\$10,110,849	\$10,661,687	\$10,661,687	\$9,894,972	\$11,083,052
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$12,395,001	\$13,400,201	\$13,400,201	\$13,515,855	\$14,451,094
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$11,680	\$0	\$0	\$138,108	\$0
Other	\$196,317	\$50,236	\$135,382	\$113,529	\$47,673
Transfer In	\$63,143	\$63,143	\$63,143	\$79,696	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$64,103	\$0	\$0	\$22,789	\$0
Revenue Totals	\$22,937,680	\$24,203,267	\$24,331,913	\$23,827,629	\$25,609,819
Expenditures					
Personal Services	\$5,787,097	\$6,793,099	\$6,793,099	\$6,090,527	\$7,358,407
Supplies	\$1,440,345	\$1,415,320	\$1,562,199	\$1,528,277	\$1,284,140
Purchased Services	\$12,750,390	\$14,375,215	\$14,601,386	\$12,717,269	\$15,159,729
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$5,563	\$0	\$0	\$28,146	\$0
Internal Service	\$943,270	\$1,026,864	\$1,026,864	\$978,657	\$1,174,248
Capital Outlay	\$844,317	\$1,122,940	\$1,808,153	\$618,395	\$1,445,830
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$21,770,983	\$24,733,438	\$25,791,701	\$21,961,271	\$26,422,354
Revenue Over (Under) Expenditures	\$1,166,697	(\$530,171)	(\$1,459,789)	\$1,866,358	(\$812,535)
Unreserved Balances					
Beginning Balance - July 1	\$4,974,420	\$6,141,118	\$6,141,118	\$6,141,118	\$8,134,921
Net Change	\$1,166,697	(\$530,171)	(\$1,459,789)	\$1,993,803	(\$812,535)
Ending Balance - June 30	\$6,141,118	\$5,610,947	\$4,681,329	\$8,134,921	\$7,322,386
Reserved Balances					
Beginning Balance - July 1	\$1,911,161	\$1,911,161	\$1,911,161	\$1,911,161	\$1,783,716
Net Change	\$0	\$0	\$0	(\$127,445)	\$0
Ending Balance - June 30	\$1,911,161	\$1,911,161	\$1,911,161	\$1,783,716	\$1,783,716
Total Fund Balance	\$8,052,279	\$7,522,108	\$6,592,490	\$9,918,637	\$9,106,102

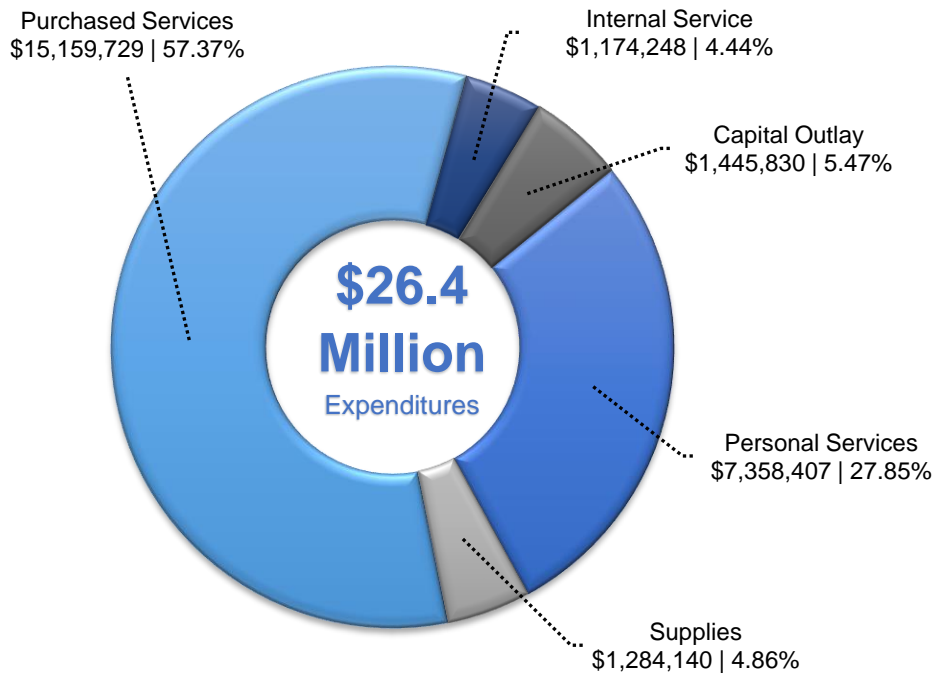
Internal Service Funds Combined

Budget by Fund

Where the Money Comes From



Where the Money Goes



Central Garage Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$5,214	\$2,900	\$2,900	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$3,286,024	\$3,561,944	\$3,561,944	\$3,561,944	\$3,666,816
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$7,380	\$0	\$0	\$47,568	\$0
Other	\$178,099	\$44,000	\$106,946	\$79,637	\$44,000
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$64,103	\$0	\$0	\$22,789	\$0
Revenue Totals	\$3,540,820	\$3,608,844	\$3,671,790	\$3,711,938	\$3,710,816
Expenditures					
Personal Services	\$958,279	\$1,034,039	\$1,034,039	\$938,479	\$1,097,395
Supplies	\$961,392	\$940,760	\$990,760	\$1,000,317	\$913,618
Purchased Services	\$220,377	\$85,275	\$213,221	\$150,447	\$86,125
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$5,191	\$0	\$0	\$150	\$0
Internal Service	\$228,408	\$243,923	\$243,923	\$243,923	\$274,249
Capital Outlay	\$844,317	\$1,072,940	\$1,730,239	\$582,981	\$1,183,830
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$3,217,964	\$3,376,937	\$4,212,182	\$2,916,297	\$3,555,217
Revenue Over (Under) Expenditures	\$322,856	\$231,907	(\$540,392)	\$795,641	\$155,599
Unreserved Balances					
Beginning Balance - July 1	\$2,007,105	\$2,329,961	\$2,329,961	\$2,329,961	\$3,125,602
Net Change	\$322,856	\$231,907	(\$540,392)	\$795,641	\$155,599
Ending Balance - June 30	\$2,329,961	\$2,561,868	\$1,789,569	\$3,125,602	\$3,281,201
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	\$0
Ending Balance - June 30	\$1,557,899	\$1,557,899	\$1,557,899	\$1,557,899	\$1,557,899
Total Fund Balance	\$3,887,860	\$4,119,767	\$3,347,468	\$4,683,501	\$4,839,100

Information Technology Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$43,500	\$18,500	\$0
Charges for Services	\$2,557	\$500	\$500	\$3,270	\$500
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,603,775	\$1,777,365	\$1,777,365	\$1,916,661	\$2,043,462
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$1,228	\$0	\$0	\$5,790	\$0
Other	\$12,182	\$3,000	\$3,000	\$246	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,619,742	\$1,780,865	\$1,824,365	\$1,944,467	\$2,043,962
Expenditures					
Personal Services	\$759,535	\$822,651	\$822,651	\$793,012	\$960,077
Supplies	\$298,170	\$285,100	\$285,100	\$252,952	\$226,764
Purchased Services	\$612,408	\$730,241	\$773,741	\$903,273	\$784,384
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$68,360	\$65,104	\$65,104	\$65,104	\$71,630
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,738,473	\$1,903,096	\$1,946,596	\$2,014,341	\$2,042,855
Revenue Over (Under) Expenditures	(\$118,731)	(\$122,231)	(\$122,231)	(\$69,874)	\$1,107
Unreserved Balances					
Beginning Balance - July 1	\$139,174	\$20,443	\$20,443	\$20,443	\$78,014
Net Change	(\$118,731)	(\$122,231)	(\$122,231)	\$57,571	\$1,107
Ending Balance - June 30	\$20,443	(\$101,788)	(\$101,788)	\$78,014	\$79,121
Reserved Balances					
Beginning Balance - July 1	\$213,953	\$213,953	\$213,953	\$213,953	\$86,508
Net Change	\$0	\$0	\$0	(\$127,445)	\$0
Ending Balance - June 30	\$213,953	\$213,953	\$213,953	\$86,508	\$86,508
Total Fund Balance	\$234,396	\$112,165	\$112,165	\$164,522	\$165,629

Information Technology Fund

Budget by Fund

Budget by Division

Information Tech	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$599,201	\$644,401	\$644,401	\$614,762	\$772,655
Supplies	\$4,434	\$88,500	\$8,500	\$6,511	\$8,500
Purchased Services	\$564,686	\$675,441	\$675,441	\$835,060	\$729,341
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$54,925	\$52,023	\$52,023	\$52,023	\$57,138
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Information Tech	\$1,223,246	\$1,460,365	\$1,380,365	\$1,508,356	\$1,567,634

Mapping	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$160,334	\$178,250	\$178,250	\$178,250	\$187,422
Supplies	\$526	\$1,500	\$1,500	\$11,325	\$1,500
Purchased Services	\$47,722	\$54,800	\$98,300	\$68,213	\$55,043
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$13,435	\$13,081	\$13,081	\$13,081	\$14,492
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mapping	\$222,017	\$247,631	\$291,131	\$270,869	\$258,457

Computer Equipment	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$293,210	\$195,100	\$275,100	\$235,116	\$216,764
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	\$293,210	\$195,100	\$275,100	\$235,116	\$216,764

Insurance and Safety Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$1,430,735	\$1,770,746	\$1,770,746	\$1,770,746	\$1,924,688
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$660	\$0	\$0	\$4,197	\$0
Other	\$0	\$3,236	\$3,236	\$0	\$3,673
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,431,395	\$1,773,982	\$1,773,982	\$1,774,943	\$1,928,361
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$1,368	\$2,802	\$2,802	\$7,260	\$0
Purchased Services	\$1,453,230	\$1,766,660	\$1,766,660	\$1,754,477	\$1,933,553
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$7,323	\$4,521	\$4,521	\$4,521	\$4,624
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,461,921	\$1,773,983	\$1,773,983	\$1,766,258	\$1,938,177
Revenue Over (Under) Expenditures	(\$30,526)	(\$1)	(\$1)	\$8,685	(\$9,816)
Unreserved Balances					
Beginning Balance - July 1	\$355,145	\$324,619	\$324,619	\$324,619	\$333,304
Net Change	(\$30,526)	(\$1)	(\$1)	\$8,685	(\$9,816)
Ending Balance - June 30	\$324,619	\$324,618	\$324,618	\$333,304	\$323,488
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	\$324,619	\$324,618	\$324,618	\$333,304	\$323,488

Health and Benefits Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$9,957,959	\$10,532,187	\$10,532,187	\$9,796,185	\$10,956,452
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	(\$1,603)	\$0	\$0	\$53,690	\$0
Other	\$0	\$0	\$0	\$10,943	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$9,956,356	\$10,532,187	\$10,532,187	\$9,860,818	\$10,956,452
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$9,505,692	\$10,794,337	\$10,794,337	\$8,957,781	\$11,215,952
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,667	\$1,771	\$1,771	\$1,771	\$1,811
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$9,507,359	\$10,796,108	\$10,796,108	\$8,959,552	\$11,217,763
Revenue Over (Under) Expenditures	\$448,997	(\$263,921)	(\$263,921)	\$901,266	(\$261,311)
Unreserved Balances					
Beginning Balance - July 1	\$1,502,208	\$1,951,205	\$1,951,205	\$1,951,205	\$2,852,471
Net Change	\$448,997	(\$263,921)	(\$263,921)	\$901,266	(\$261,311)
Ending Balance - June 30	\$1,951,205	\$1,687,284	\$1,687,284	\$2,852,471	\$2,591,160
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	\$1,951,205	\$1,687,284	\$1,687,284	\$2,852,471	\$2,591,160

Human Resources Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$979,508	\$1,013,440	\$1,013,440	\$992,585	\$1,096,835
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$439	\$0	\$0	\$2,792	\$0
Other	\$5,005	\$0	\$0	\$50	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$984,952	\$1,013,440	\$1,013,440	\$995,427	\$1,096,835
Expenditures					
Personal Services	\$729,711	\$865,144	\$865,144	\$852,476	\$909,771
Supplies	\$24,985	\$30,900	\$127,779	\$124,948	\$32,400
Purchased Services	\$81,955	\$88,100	\$93,841	\$39,770	\$55,600
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$68,123	\$83,762	\$83,762	\$38,055	\$99,020
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$904,774	\$1,067,906	\$1,170,526	\$1,055,249	\$1,096,791
Revenue Over (Under) Expenditures	\$80,179	(\$54,466)	(\$157,086)	(\$59,822)	\$44
Unreserved Balances					
Beginning Balance - July 1	\$17,655	\$97,834	\$97,834	\$97,834	\$38,012
Net Change	\$80,179	(\$54,466)	(\$157,086)	(\$59,822)	\$44
Ending Balance - June 30	\$97,834	\$43,368	(\$59,252)	\$38,012	\$38,056
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	\$97,834	\$43,368	(\$59,252)	\$38,012	\$38,056

City Telephone Fund

Budget by Department

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$89,435	\$90,364	\$90,364	\$90,364	\$97,591
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$95	\$0	\$0	\$753	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$89,530	\$90,364	\$90,364	\$91,117	\$97,591
Expenditures					
Personal Services	\$21,007	\$21,820	\$21,820	\$20,798	\$26,164
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$45,512	\$53,700	\$53,700	\$51,386	\$53,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$2,777	\$3,060	\$3,060	\$3,060	\$3,201
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$69,296	\$78,580	\$78,580	\$75,244	\$83,065
Revenue Over (Under) Expenditures	\$20,234	\$11,784	\$11,784	\$15,873	\$14,526
Unreserved Balances					
Beginning Balance - July 1	\$31,015	\$51,249	\$51,249	\$51,249	\$67,122
Net Change	\$20,234	\$11,784	\$11,784	\$15,873	\$14,526
Ending Balance - June 30	\$51,249	\$63,033	\$63,033	\$67,122	\$81,648
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	\$51,249	\$63,033	\$63,033	\$67,122	\$81,648

Finance Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$4,443	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,911,150	\$1,993,091	\$1,993,091	\$1,990,304	\$2,084,977
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$854	\$0	\$0	\$5,746	\$0
Other	\$240	\$0	\$0	\$273	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,916,688	\$1,993,091	\$1,993,091	\$1,996,323	\$2,084,977
Expenditures					
Personal Services	\$1,195,550	\$1,369,509	\$1,369,509	\$1,257,591	\$1,409,024
Supplies	\$25,451	\$16,200	\$16,200	\$31,141	\$16,200
Purchased Services	\$408,246	\$407,073	\$407,073	\$438,523	\$450,573
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$109)	\$0	\$0	\$0	\$0
Internal Service	\$202,816	\$192,516	\$192,516	\$192,516	\$209,588
Capital Outlay	\$0	\$25,000	\$25,000	\$0	\$75,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,831,954	\$2,010,298	\$2,010,298	\$1,919,771	\$2,160,385
Revenue Over (Under) Expenditures	\$84,734	(\$17,207)	(\$17,207)	\$76,552	(\$75,408)
Unreserved Balances					
Beginning Balance - July 1	\$239,696	\$324,430	\$324,430	\$324,430	\$400,982
Net Change	\$84,734	(\$17,207)	(\$17,207)	\$76,552	(\$75,408)
Ending Balance - June 30	\$324,430	\$307,223	\$307,223	\$400,982	\$325,574
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	\$324,430	\$307,223	\$307,223	\$400,982	\$325,574

Finance Fund

Budget by Fund

Budget by Division

Accounting	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$618,792	\$709,523	\$709,523	\$673,870	\$744,710
Supplies	\$8,475	\$10,700	\$10,700	\$27,077	\$10,700
Purchased Services	\$76,303	\$109,255	\$109,255	\$91,582	\$81,755
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$103,481	\$100,466	\$100,466	\$100,466	\$110,381
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
	\$807,051	\$929,944	\$929,944	\$892,995	\$947,546

Utility Billing	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$564,558	\$647,135	\$647,135	\$573,595	\$651,204
Supplies	\$15,173	\$5,500	\$5,500	\$3,102	\$5,500
Purchased Services	\$288,114	\$250,635	\$250,635	\$288,650	\$310,635
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$109)	\$0	\$0	\$0	\$0
Internal Service	\$97,962	\$90,675	\$90,675	\$90,675	\$97,632
Capital Outlay	\$0	\$25,000	\$25,000	\$0	\$75,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Utility Billing	\$965,697	\$1,018,945	\$1,018,945	\$956,022	\$1,139,971

Mail	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$12,200	\$12,851	\$12,851	\$10,126	\$13,110
Supplies	\$1,803	\$0	\$0	\$962	\$0
Purchased Services	\$43,830	\$47,183	\$47,183	\$58,291	\$58,183
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,373	\$1,375	\$1,375	\$1,375	\$1,575
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mail	\$59,206	\$61,409	\$61,409	\$70,754	\$72,868

Engineering Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$96,586	\$28,000	\$28,000	\$44,180	\$28,000
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$140,676	\$126,100	\$126,100	\$95,517	\$126,100
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,723,528	\$1,824,300	\$1,824,300	\$1,824,300	\$2,025,500
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$1,326	\$0	\$0	\$8,905	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$63,143	\$63,143	\$63,143	\$63,143	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$2,025,259	\$2,041,543	\$2,041,543	\$2,036,045	\$2,179,600
Expenditures					
Personal Services	\$1,366,640	\$1,882,333	\$1,882,333	\$1,498,670	\$2,142,829
Supplies	\$59,853	\$71,608	\$71,608	\$59,110	\$39,108
Purchased Services	\$91,154	\$70,480	\$70,480	\$59,337	\$102,980
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$480	\$0	\$0	\$27,996	\$0
Internal Service	\$256,296	\$310,436	\$310,436	\$310,436	\$362,959
Capital Outlay	\$0	\$7,000	\$34,914	\$27,914	\$7,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,774,423	\$2,341,857	\$2,369,771	\$1,983,463	\$2,654,876
Revenue Over (Under) Expenditures	\$250,836	(\$300,314)	(\$328,228)	\$52,582	(\$475,276)
Unreserved Balances					
Beginning Balance - July 1	\$351,874	\$602,710	\$602,710	\$602,710	\$655,292
Net Change	\$250,836	(\$300,314)	(\$328,228)	\$52,582	(\$475,276)
Ending Balance - June 30	\$602,710	\$302,396	\$274,482	\$655,292	\$180,016
Reserved Balances					
Beginning Balance - July 1	\$36,922	\$36,922	\$36,922	\$36,922	\$36,922
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$36,922	\$36,922	\$36,922	\$36,922	\$36,922
Total Fund Balance	\$639,632	\$339,318	\$311,404	\$692,214	\$216,938

Public Works Administration Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$725,685	\$737,707	\$737,707	\$737,707	\$803,951
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$630	\$0	\$0	\$4,637	\$0
Other	\$607	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$726,922	\$737,707	\$737,707	\$742,344	\$803,951
Expenditures					
Personal Services	\$432,212	\$457,295	\$457,295	\$389,193	\$451,141
Supplies	\$35,126	\$41,700	\$41,700	\$33,208	\$29,800
Purchased Services	\$96,503	\$139,999	\$166,784	\$106,978	\$188,539
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$84,663	\$94,902	\$94,902	\$94,902	\$116,471
Capital Outlay	\$0	\$18,000	\$18,000	\$7,500	\$180,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$648,503	\$751,896	\$778,681	\$631,781	\$965,951
Revenue Over (Under) Expenditures	\$78,419	(\$14,189)	(\$40,974)	\$110,563	(\$162,000)
Unreserved Balances					
Beginning Balance - July 1	\$185,055	\$263,474	\$263,474	\$263,474	\$374,037
Net Change	\$78,419	(\$14,189)	(\$40,974)	\$110,563	(\$162,000)
Ending Balance - June 30	\$263,474	\$249,285	\$222,500	\$374,037	\$212,037
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	\$268,745	\$254,556	\$227,771	\$379,308	\$217,308

Civic Center Facility Services Fund

Budget by Fund

Total Fund Budget

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$645,161	\$631,244	\$631,244	\$631,244	\$707,274
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$670	\$0	\$0	\$4,030	\$0
Other	\$184	\$0	\$22,200	\$22,380	\$0
Transfer In	\$0	\$0	\$0	\$16,553	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$646,015	\$631,244	\$653,444	\$674,207	\$707,274
Expenditures					
Personal Services	\$324,164	\$340,308	\$340,308	\$340,308	\$362,006
Supplies	\$34,001	\$26,250	\$26,250	\$19,341	\$26,250
Purchased Services	\$235,314	\$239,350	\$261,550	\$255,297	\$288,323
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$22,837	\$26,869	\$26,869	\$24,369	\$30,695
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$616,315	\$632,777	\$654,977	\$639,315	\$707,274
Revenue Over (Under) Expenditures	\$29,700	(\$1,533)	(\$1,533)	\$34,892	\$0
Unreserved Balances					
Beginning Balance - July 1	\$145,494	\$175,194	\$175,194	\$175,194	\$210,086
Net Change	\$29,700	(\$1,533)	(\$1,533)	\$34,892	\$0
Ending Balance - June 30	\$175,194	\$173,661	\$173,661	\$210,086	\$210,086
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	\$272,310	\$270,777	\$270,777	\$307,202	\$307,202

Page intentionally left blank

City of Great Falls
Adopted Budget
Fiscal Year 2024

Budget by Department

Department Functions

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 and maintenance of the Civic Center facility.

Finance

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

▪ Accounts Payable	▪ City Tax and Assessment Billing
▪ Accounts Receivable	▪ Budget and Analysis
▪ Utility Billing & Customer Service	▪ City Mail Processing
▪ Grant Administration	▪ CDBG/HOME Programs

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.

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.

Department Functions

Budget by Department

<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 judges.
<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, operations, and development review
<i>Special Districts</i>	These funds are not assigned to a City Department.



Administration Department

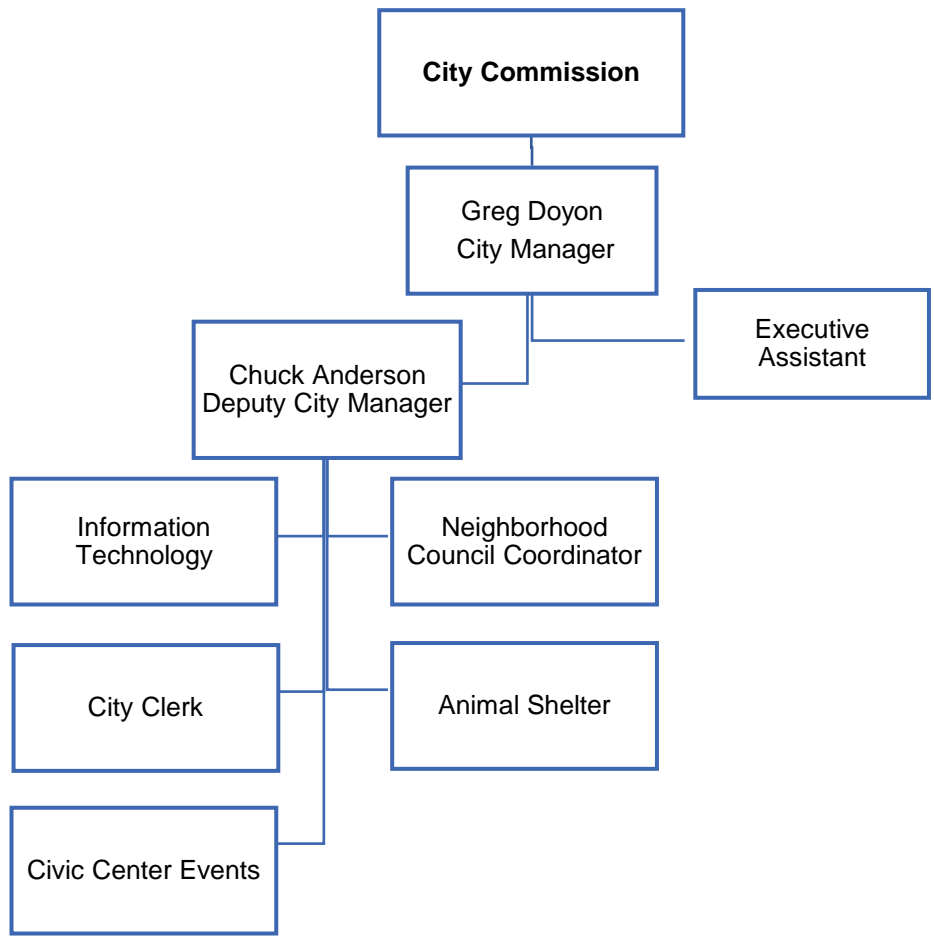
MISSION STATEMENT

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

Administration Department

Budget by Department

Organizational Structure



Authorized Personnel (FTEs)

	FY 2022 Actual	FY 2023 Actual	FY 2024 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 Fund	8.00	8.00	9.00
Civic Center Events Fund	4.54	4.54	4.16
Civic Center Facilities (from Planning FY23)	-	4.10	4.20
Administration Department Total	30.07	34.17	34.89

Administration Department

Budget by Department

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$100,804	\$111,286	\$111,286	\$111,286	\$133,354
Supplies	\$2,239	\$2,900	\$2,900	\$2,900	\$4,900
Purchased Services	\$116,036	\$116,669	\$116,669	\$71,075	\$179,272
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$10,880	\$11,965	\$11,965	\$11,965	\$31,390
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Commission	\$229,959	\$242,820	\$242,820	\$197,226	\$348,916

Full Financial Summary on page(s) 86-93

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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 on page(s) 86-93

Administration Department

Budget by Department

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

- Hired new Public Works and Planning and Community Development Directors.
- Administered more than \$19M in ARPA funds for Commission prioritized projects.
- Addressed annual budget shortfall with CAREs funding and citywide revenue adjustments.
- At the direction of the Crime Task Force presented current and future needs for public safety and provided options for the Commission to consider a Levy.
- Launched a community educational effort for the proposed Public Safety Levy and Bond.
- Completed five of seven labor group negotiations.

Priority Goals and Objectives – For the Upcoming Year

- Hire the City's first IT Director.
- Commence a complete update of the City's Growth Management Plan.
- Complete construction of the Civic Center Façade, Aim High Big Sky Recreation and Indoor Pool Facility, and Municipal Court projects.
- Implement the community funded Library mill levy.
- Develop an action/future budget plan pending a final outcome of the Public Safety Levy Election in November 2023.

City Manager	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$559,351	\$583,900	\$583,900	\$583,900	\$633,859
Supplies	\$1,333	\$2,700	\$2,700	\$1,852	\$2,300
Purchased Services	\$13,668	\$19,540	\$24,540	\$22,291	\$19,940
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$49,876	\$52,902	\$52,902	\$52,902	\$57,298
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Manager	\$624,228	\$659,042	\$664,042	\$660,945	\$713,397

Full Financial Summary on page(s) 86-93

Administration Department

Budget by Department

COVID Recovery

COVID Recovery	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$63,056	\$47,562
Supplies	\$0	\$88,410	\$124,010	\$124,010	\$0
Purchased Services	\$3,618	\$0	\$1,401,448	\$1,840,026	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$4,284,557	\$1,750,000	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$1,299,337	\$5,663,724	\$1,289,243	\$669,429	\$12,794,967
Transfer Out	\$1,141,151	\$472,000	\$524,876	\$541,429	\$0
Total COVID Recovery	\$2,444,106	\$6,224,134	\$7,624,134	\$4,987,950	\$12,842,529

Full Financial Summary on page(s) 96

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

- Managed a large volume of records for efficient retrieval, and responded to a large volume of requests for information from staff and the public in a timely manner.
- Received approval from the Secretary of State, Local Government Records Committee, to transfer or dispose of a large volume of archived, obsolete paper records.
- Explored cost effective, modernized options of converting paper records to digital or electronic format for continuity and operational effectiveness.
- Attended professional training opportunities pertaining to local government and records management.
- Broadcasted and live-streamed Commission and other government related public meetings for transparency and open access to citizens.

Priority Goals and Objectives – For the Upcoming Year

- Continue to maintain archived permanent paper records for efficient retrieval and to respond to requests for information from staff and the public in a timely manner.
- Continue to enhance open access and transparency in local government by utilizing technology, broadcasting and live streaming the City Commission and other government related meetings.
- Update City Commission Orientation Handbook, participate in the onboarding of newly elected officials and perform swearing in ceremonies.

Administration Department

Budget by Department

- Prepare for the upcoming Local Government Review Election.
- Attend professional training opportunities pertaining to local government and records management.

City Clerk	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$180,696	\$202,614	\$202,614	\$194,527	\$212,894
Supplies	\$408	\$1,600	\$1,600	\$519	\$1,600
Purchased Services	\$7,333	\$10,389	\$10,389	\$6,689	\$9,622
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$52,571	\$43,638	\$43,638	\$43,638	\$36,306
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Clerk	\$241,008	\$258,241	\$258,241	\$245,373	\$260,422

Full Financial Summary on page(s) 86-93

City 190

The City 190 currently provides coverage of the City Commission meetings. This division transferred to the City Commission division in FY 2024.

City 190	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$2,000	\$2,000	\$150	\$0
Purchased Services	\$15,364	\$16,588	\$43,588	\$12,638	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$3,893	\$4,385	\$4,385	\$4,385	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City 190	\$19,257	\$22,973	\$49,973	\$17,173	\$0

Full Financial Summary on page(s) 86-93

Administration Department

Budget by Department

Miscellaneous Admin

Miscellaneous Admin	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$122,499	\$23,500	\$23,500	\$46,156	\$123,500
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$332	\$0	\$0	\$0	\$0
Internal Service	\$885,640	\$961,206	\$961,206	\$961,206	\$1,071,779
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Miscellaneous Admin	\$1,008,471	\$984,706	\$984,706	\$1,007,362	\$1,195,279

Full Financial Summary on page(s) 86-93

Neighborhood Council

The Neighborhood Council Coordinator provides staff support to the nine Neighborhood Councils; and provides technical and general information to Neighborhood Councils, Great Falls Citizens Council, City Staff, the City Commission, and Great Falls citizens.

Goals and Objectives

Major Accomplishments - In the Past Year

- Monitored the City's social media sites and other local sites to gauge community sentiment on City's services. Continued to grow the City's social media presence.
- Developed a staff newsletter to improve internal communications.
- Create and distributed communication resources to the public, i.e. "How the City Communicates" rack cards and flyers.
- Facilitate improved community engagement at NC meetings
- Promoted and increased civic engagement and public awareness about City services, projects, activities, accomplishments, and opportunities and provided communication support for City departments.

Priority Goals and Objectives – For the Upcoming Year

- Complete the City's website redesign and ticketing system.
- Improve ADA compliance on the City's social media pages and website.
- Support the City Commission's communications initiatives to improve community awareness of the City's efficient, effective, and transparent efforts.
- Continue promoting and supporting the visioning/goal-setting process with the Neighborhood Councils. Facilitate improved community engagement at NC meetings.

Administration Department

Budget by Department

- Increase City communications efforts by seeking external grant resources or partnerships.

Neighborhood Council	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$96,726	\$101,631	\$101,631	\$101,631	\$106,887
Supplies	\$751	\$1,330	\$1,330	\$823	\$1,330
Purchased Services	\$3,087	\$5,352	\$5,352	\$1,510	\$5,352
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$20,476	\$15,800	\$15,800	\$15,800	\$18,429
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Neighbor. Council	\$121,041	\$124,113	\$124,113	\$119,764	\$131,998

Full Financial Summary on page(s) 86-93

Animal Shelter

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

- Decreased cat intakes by 27% which decreased cat euthanasia's by 55% and in care deaths by 57%; resulted in cost savings in overtime, supplies, veterinary services, and cremation.
- Removed barriers to adoption, increasing adoptions by 44% despite having 17% less animals taken in.
- Installed an outdoor tent and created small indoor area for dog enrichment and meet and greets. This results in increased adoptions.
- Increased public interaction with the shelter through local news and radio, events, and social media. Our social media reach grew by 8,855%. We have been recognized by national animal organizations for our marketing and initiatives, which correlates to increased visibility, volunteerism, adoptions, and revenues.
- Initiated A Home for the Holidays Adoption Special (November – December 2022) where adoptions are sponsored and offered free to the public. This decreased our beginning of calendar year animal count by 23%. This is important because the first months of the calendar year see the least number of adoptions.

Priority Goals and Objectives – For the Upcoming Year

- Attract and retain employees to maintain staffing level to decrease overtime, employee burnout, and compassion fatigue.

Administration Department

Budget by Department

- Add dog kennels to provide intake and quarantine areas separate from general housing. This will protect the wellness of our population, improve safety to staff, and provide double compartment housing as recommended by industry norms.
- Provide large indoor area for dog enrichment during winter and inclement weather to reduce stress and increase adoptions and volunteerism. Create low cost animal behavior training for the public to increase revenue and support for our community.
- Continue to increase public interaction to continue building a positive public opinion of the animal shelter through marketing and by providing animal services to the public.
- Build an impactful Return to Home Program (unite animals to owners as quickly as possible) to keep animals from entering the shelter, or to minimize their stay.

Animal Shelter	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$571,064	\$719,181	\$719,181	\$726,564	\$774,276
Supplies	\$96,756	\$60,473	\$60,473	\$84,708	\$78,615
Purchased Services	\$37,351	\$56,918	\$56,918	\$50,959	\$73,548
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$45,302	\$20,000	\$20,000	\$45,793	\$20,000
Internal Service	\$73,081	\$74,717	\$74,717	\$74,717	\$85,473
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Animal Shelter	\$823,554	\$931,289	\$931,289	\$982,741	\$1,031,912

Full Financial Summary on page(s) 86-93

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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 on page(s) 86-93

Administration Department

Budget by Department

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. In FY 2023, this division took over the Civic Center Facilities division.

Goals and Objectives

Major Accomplishments - In the Past Year

- Rebuilt the Mansfield volunteer program by offering a wide variety of incentives to entice new ushers to join. We recruited over 30 new ushers for the program which were needed due to heavy losses during the COVID 19 crisis.
- Implemented Facebook boosting for a couple of shows that had lagging sales. This strategy improved sales for these shows and we will continue to utilize this feature.
- The Civic Center maintenance department has been integrated into the Events department. They have been very helpful for small evening events and for some large event set ups.
- Reached out to the Newberry on several occasions to try to work out collaboration ideas. This effort has not been successful yet but attempts for a future partnership will continue.
- Recruited 2 new advisory board members to replace 2 members who were lost in 2022. There is still one opening we are working to fill.

Priority Goals and Objectives – For the Upcoming Year

- Devise a new business model for the Mansfield Events center that includes varying offers to increase usage by local and national entities
- Organize and schedule Mansfield Theater ceiling repairs to best utilize the \$250k Commerce Historic Preservation Grant.
- Analyze and monitor Broadway ticket sales for the upcoming season to see if a co-promotion partnership would be financially beneficial for the City.
- Assess the loss of the Missouri room and find ways to accommodate events typically held in that room.
- Work with the Great Falls Symphony to restructure their contract and address their request to do their own ticketing at our facility.

Administration Department

Budget by Department

Events	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$250,463	\$294,390	\$294,390	\$212,853	\$253,592
Supplies	\$7,902	\$21,835	\$21,835	\$4,331	\$21,835
Purchased Services	\$23,480	\$33,925	\$33,925	\$27,498	\$33,925
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$10)	\$0	\$0	\$65	\$0
Internal Service	\$261,997	\$272,988	\$272,988	\$272,988	\$307,871
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Events	\$543,831	\$623,138	\$623,138	\$517,735	\$617,223

Events Other Promoter	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$22,125	\$52,986	\$52,986	\$41,681	\$55,199
Supplies	\$0	\$300	\$300	\$0	\$300
Purchased Services	\$3,302	\$20,180	\$20,180	\$5,220	\$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 Promoter	\$25,427	\$73,466	\$73,466	\$46,901	\$75,679

Full Financial Summary on page(s) 168-169

Civic Center Facility Services

The Facility Services operation of the Administration 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

- Coordinated with contractors to aid in completing the HR remodel. The maintenance staff disassembled and moved the furniture out of the HR office and the Prosecutor's office instead of paying a moving company an estimated \$6000.
- Developed a low maintenance plan for hallway floor maintenance taking in to consideration cost verses benefit while achieving the best-looking wax coverage. The floor finishing product selected will be ultra-durable and require minimal maintenance and will be manageable by our maintenance staff.
- Installed hardscaping in old in-pavement tree locations where trees wouldn't grow and started exploring the use of zero maintenance materials for the flower beds.

Administration Department

Budget by Department

- Coordinated with architects and engineers to achieve a contract to replace the existing boiler system.
- Strived to create a team atmosphere with all departments inside the Civic Center environment and outside.

Priority Goals and Objectives – For the Upcoming Year

- Develop a maintenance and inspection program/schedule for the building HVAC systems to ensure minimal downtime and maximum efficiency.
- Obtain a cost-effective snow removal contract to meet the needs of the Civic Center to include the Events schedule.
- Complete the plans for the Court relocation project and coordinate with the architectural firm and contractors to ensure a minimal impact on Civic Center daily operations.
- Continue to work with local landscape experts to install low maintenance landscape options without sacrificing aesthetics and maintaining functionality.
- Work to see the completion of the façade project and the development of a plan to heat the east exterior stairs using the building boiler system.

Civic Center Facility Services	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$324,164	\$340,308	\$340,308	\$340,308	\$362,006
Supplies	\$34,001	\$26,250	\$26,250	\$19,341	\$26,250
Purchased Services	\$235,314	\$239,350	\$261,550	\$255,297	\$288,323
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$22,837	\$26,869	\$26,869	\$24,369	\$30,695
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Civic Center Facility Services	\$616,315	\$632,777	\$654,977	\$639,315	\$707,274

Full Financial Summary on page(s) 185

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.

Administration Department

Budget by Department

Goals and Objectives

Major Accomplishments - In the Past Year

- Implemented a new data backup system. This new system will allow for faster and more precise backups. The reason for this is to help prevent the corruption of data should a security breach (like ransomware) occur.
- Implement Monitored Threat Response (MTR). This is a service provided by the City's current Anti-virus vendor that incorporates Cyber Security experts who assist in securing the City network.
- Increase staff from eight employees to nine. Enables IT to have a two deep coverage in each respective section of the office. Ensured we can provide support during travel, sick, and vacation periods. Increased ability to provide superior customer service in a timely manner.
- Wake-On-Lan audited and deployed - All desktop computers now have Wake-On-Lan configured to allow for updates to be run after hours via automation even if the PC is off. Prevents user downtime during the day.
- Revamped computer replacement and imaging process -Computers are replaced quickly with as little disturbance as possible, additionally all user data and settings are migrated to reduce additional visits after the replacement.

Priority Goals and Objectives – For the Upcoming Year

- Replace all Police in Car Computers that are more than 5 years old. Provide more robust computing to reduce time to accomplish tasks.
- Complete a software conversion from Tyler Munis to Tyler to World ERP. Alleviate numerous outstanding issues with previous software system.
- Upgrade 911 Switches to Juniper. Junipers are highly scalable high end devices that deliver high and stable performance.
- Implement Tyler 311, a web-based solution that effectively manages a city's nonemergency inquiries, complaints, and service requests. Set up common service requests with pre-defined workflow, ensuring that citizen reports and requests are properly routed and resolved as quickly as possible. It also allows citizens to submit their own requests and check incident history via a mobile app or a public portal.
- Install, setup, and configure new Public Safety Servers (Central Square). Servers are 6+ years old. New servers will provide quicker responses during queries and reports.

Administration Department

Budget by Department

Information Tech	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$599,201	\$644,401	\$644,401	\$614,762	\$772,655
Supplies	\$4,434	\$88,500	\$8,500	\$6,511	\$8,500
Purchased Services	\$564,686	\$675,441	\$675,441	\$835,060	\$729,341
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$54,925	\$52,023	\$52,023	\$52,023	\$57,138
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Information Tech	\$1,223,246	\$1,460,365	\$1,380,365	\$1,508,356	\$1,567,634

Full Financial Summary on page(s) 175-176

Computer Equipment

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

Computer Equipment	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$293,210	\$195,100	\$275,100	\$235,116	\$216,764
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	\$293,210	\$195,100	\$275,100	\$235,116	\$216,764

Full Financial Summary on page(s) 175-176

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.

Administration Department

Budget by Department

Mapping	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$160,334	\$178,250	\$178,250	\$178,250	\$187,422
Supplies	\$526	\$1,500	\$1,500	\$11,325	\$1,500
Purchased Services	\$47,722	\$54,800	\$98,300	\$68,213	\$55,043
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$13,435	\$13,081	\$13,081	\$13,081	\$14,492
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mapping	\$222,017	\$247,631	\$291,131	\$270,869	\$258,457

Full Financial Summary on page(s) 175-176

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$21,007	\$21,820	\$21,820	\$20,798	\$26,164
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$45,512	\$53,700	\$53,700	\$51,386	\$53,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$2,777	\$3,060	\$3,060	\$3,060	\$3,201
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Telephone	\$69,296	\$78,580	\$78,580	\$75,244	\$83,065

Full Financial Summary on page(s) 180



Finance Department

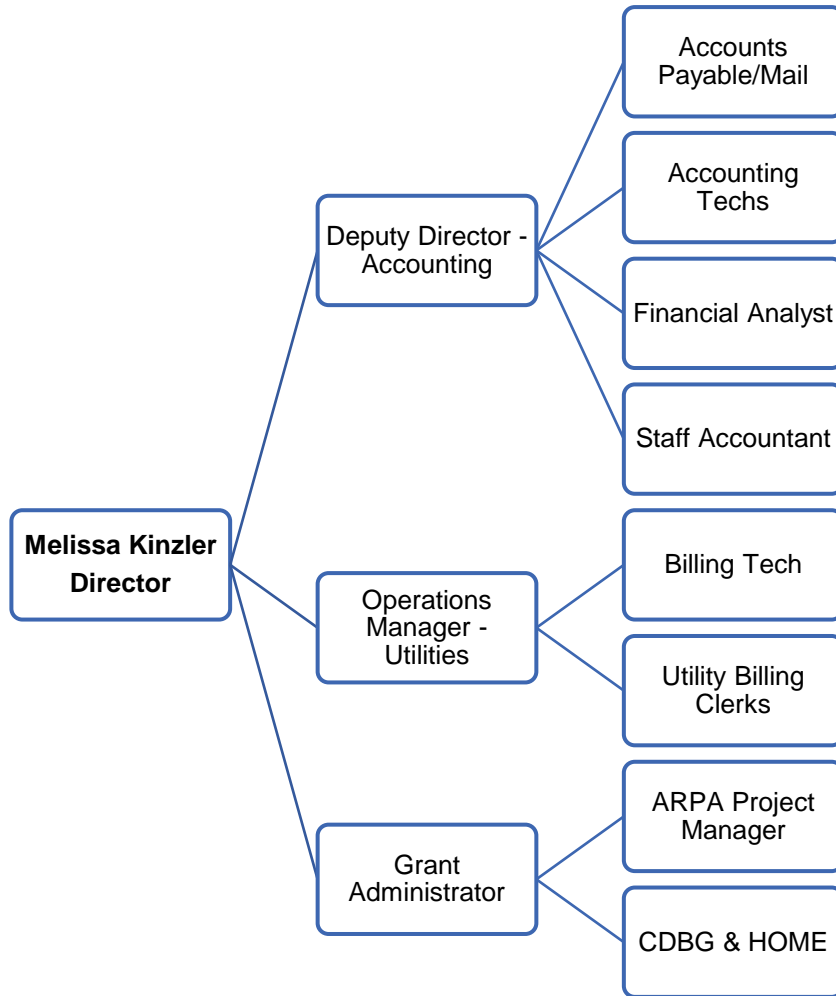
MISSION STATEMENT

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.

Finance Department

Budget by Department

Organizational Structure



Authorized Personnel (FTEs)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted
Finance			
Accounting	7.20	7.35	7.25
Utilities	8.50	8.50	8.50
Mail	0.40	0.25	0.25
Federal Block Grant Fund (from Planning FY24)	-	-	1.26
Federal Home Grant Fund (from Planning FY24)	-	-	0.84
Finance Department Total	16.10	16.10	18.10

Finance Department

Budget by Department

Finance Department

The Finance Department provides support to other City operations. Finance operations encompass: Accounts Payable/Receivable, Budget, City Assessments and Special Districts, Investments, Debt Service, Utility Billing/Customer Service and Mail. Most recently, Finance includes a Grant Administrator and the CDBG/HOME programs transferred to Finance in FY2024.

Accounting

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

Accounting	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$618,792	\$709,523	\$709,523	\$673,870	\$744,710
Supplies	\$8,475	\$10,700	\$10,700	\$27,077	\$10,700
Purchased Services	\$76,303	\$109,255	\$109,255	\$91,582	\$81,755
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$103,481	\$100,466	\$100,466	\$100,466	\$110,381
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Accounting	\$807,051	\$929,944	\$929,944	\$892,995	\$947,546

Full Financial Summary on page(s) 181-182

Goals, Objectives, and Performance Measures

1. Goal: Complete migration of accounting software from Munis back to New World and train departments on accounts payable, accounts receivable, and revenue collection.
2. Goal: If approved, assist other departments with the implementation of the Public Safety Levy and assist with the bond issuance.
3. Goal: Continue to assist the City with implementing Covid relief funds.
4. Goal: Provide a smooth transition of the CDBG/HOME programs from Planning to Finance.
5. Goal: Complete quarterly budget revenue reviews with departments.
6. Goal: Provide transparent, timely, and accurate financials of all City operations to the City Commission, departments, and residents.
 - a. Objective – Publish the Annual Comprehensive Financial Report (ACFR) within 180 days of fiscal year end.
 - i. Measure – ACFR and related filings published by 12/31/xxxx
 - b. Objective – Receive Certificate of Achievement for Excellence in Financial Reporting award from GFOA.
 - i. Measure – Receipt of award.
 - c. Objective – Complete audit with no material findings.
 - i. Measure – No audit findings.

Finance Department

Budget by Department

Performance Measures Results

	FY2021	FY2022	FY2023	FY2024
Date ACFR published	2/1/2022	12/27/22	12/31/23 (anticipated)	12/31/24 (anticipated)
Receipt of award	Yes	Yes	Yes (anticipated)	Yes (anticipated)
Audit Findings	0	0	0 (anticipated)	0 (anticipated)

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

- Successfully billed approximately 22,000 utility billing customers each month, overcoming challenges with the utility billing software.
- Decreased printing and postage costs by increasing the number of ebill customers and implemented Vasion in order to receive documents electronically.
- Continued 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. Customers can view 12 monthly billing statements on the website and view transaction history.
- 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 has helped to decrease the number of accounts sent to collections.

Priority Goals and Objectives – For the Upcoming Year

- The Utilities Division will focus on migrating the utility billing software solution from Munis to New World. This includes all set-up, functionality, and data conversion items. This also includes set-up and production for external vendors including Sensus, DataProse, Paymentus, and US Bank.
- Re-establish the charging of penalties on accounts that are 30 days delinquent.
- Enable Autopay using integration between New World and Paymentus.
- Continue to decrease printing and postage costs by encouraging customers to “go paperless” by receiving monthly electronic billing notifications in lieu of a monthly billing statement.
- Collaborate with the City Attorney’s Office to refine Title 13 of the Official Code of the City of Great Falls, and improve internal processes relative to bankruptcies and foreclosures.

Finance Department

Budget by Department

Utility Billing	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$564,558	\$647,135	\$647,135	\$573,595	\$651,204
Supplies	\$15,173	\$5,500	\$5,500	\$3,102	\$5,500
Purchased Services	\$288,114	\$250,635	\$250,635	\$288,650	\$310,635
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$109)	\$0	\$0	\$0	\$0
Internal Service	\$97,962	\$90,675	\$90,675	\$90,675	\$97,632
Capital Outlay	\$0	\$25,000	\$25,000	\$0	\$75,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Utility Billing	\$965,697	\$1,018,945	\$1,018,945	\$956,022	\$1,139,971

Full Financial Summary on page(s) 181-182

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$12,200	\$12,851	\$12,851	\$10,126	\$13,110
Supplies	\$1,803	\$0	\$0	\$962	\$0
Purchased Services	\$43,830	\$47,183	\$47,183	\$58,291	\$58,183
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,373	\$1,375	\$1,375	\$1,375	\$1,575
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mail	\$59,206	\$61,409	\$61,409	\$70,754	\$72,868

Full Financial Summary on page(s) 181-182

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.

Finance Department

Budget by Department

Goals and Objectives

Major Accomplishments - In the Past Year

- Awarded HOME and HOME-ARP grants to Neighborworks to fund renovation of the Baatz building.
- Awarded grants to community partners to develop further relationships with community stakeholders including NeighborWorks, Peace Place, and YWCA.
- Development of Timeliness Workout Plan to achieve compliance with HUD balance requirements.

Priority Goals and Objectives – For the Upcoming Year

- Complete Timeliness Plan by May 2024 and maintain compliance with HUD.
- Nurture current and develop new relationships with local stakeholders to begin identifying future priorities for CDBG activities in Great falls.
- Develop 2024-2025 Annual Action Plan.

Block Grant Admin	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$161,207	\$172,736	\$172,736	\$131,689	\$122,736
Supplies	\$352	\$2,600	\$2,600	\$806	\$2,600
Purchased Services	\$2,642	\$9,950	\$9,950	\$6,359	\$6,450
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$417	\$0	\$0	\$396	\$0
Internal Service	\$39,995	\$46,050	\$46,050	\$46,050	\$47,450
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Block Grant Admin	\$204,613	\$231,336	\$231,336	\$185,300	\$179,236

Block Grant Projects	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$21,322	\$21,256	\$21,256	\$9,238	\$0
Supplies	\$38,449	\$0	\$0	\$0	\$0
Purchased Services	\$64	\$50,000	\$50,000	\$2,972	\$50,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$327,789	\$747,042	\$1,390,310	\$463,857	\$810,574
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$316,494	\$190,176	\$190,176	\$0	\$200,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Block Grant Projects	\$704,118	\$1,008,474	\$1,651,742	\$476,067	\$1,060,574

Full Financial Summary on page(s) 125-126

Finance Department

Budget by Department

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$27,342	\$28,886	\$28,886	\$42,119	\$81,830
Supplies	\$0	\$400	\$400	\$9	\$400
Purchased Services	\$335	\$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	\$1,350	\$1,560	\$1,560	\$1,560	\$1,755
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Home Grant Admin	\$29,028	\$31,096	\$31,096	\$43,688	\$84,235

HOME Grant Projects	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$73,524	\$257,155	\$257,155	\$0	\$1,262,001
Other	\$10,459	\$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	\$83,983	\$257,155	\$257,155	\$0	\$1,262,001

Full Financial Summary on page(s) 127-128



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.

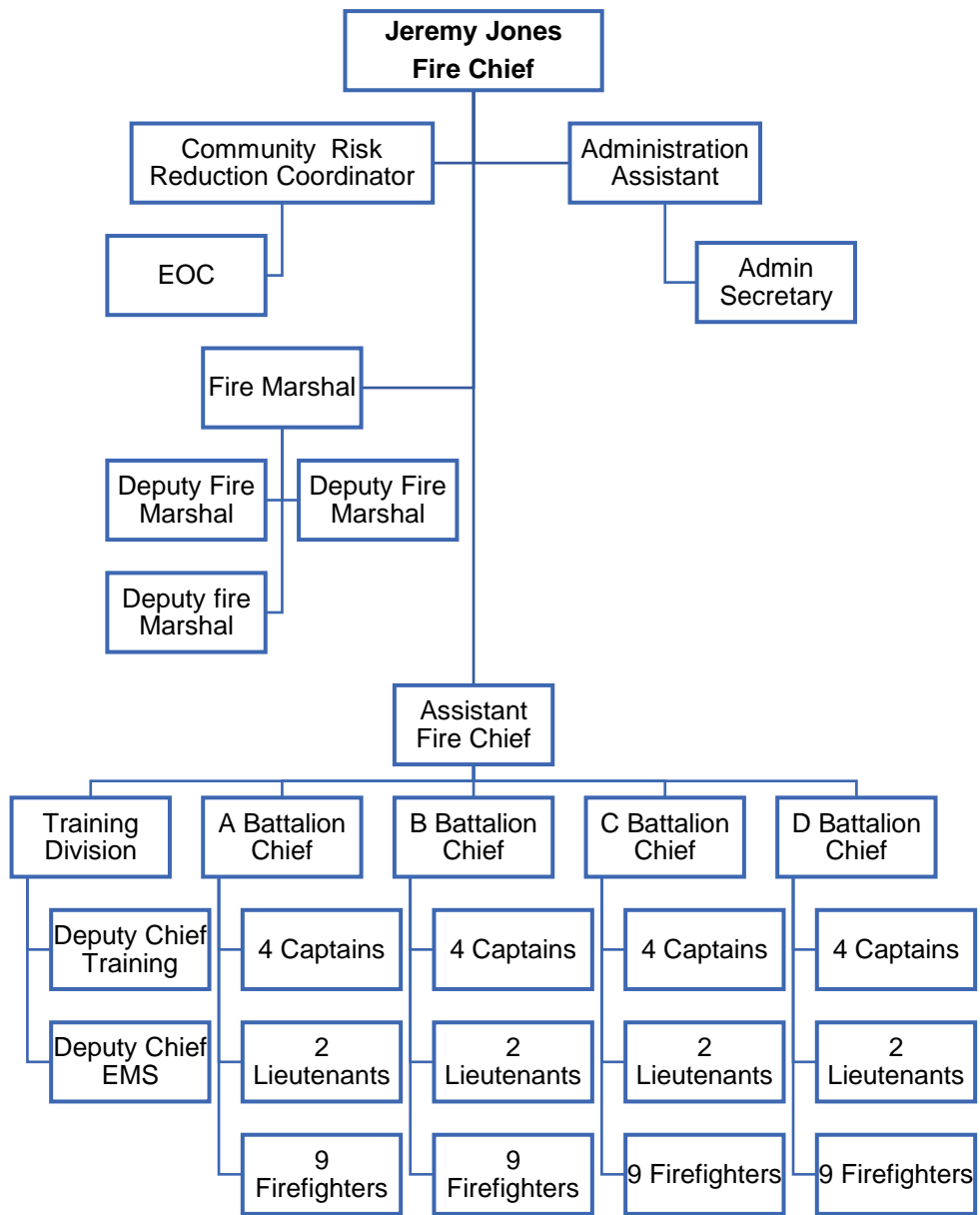
How We Do It

- **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.

Fire Department

Budget by Department

Organizational Structure



Authorized Personnel (FTEs)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted
Fire			
Operations	65.60	65.60	65.60
Prevention	4.40	4.40	4.40
Emergency & Disaster	1.00	1.00	1.00
Fire Department Total	71.00	71.00	71.00

Fire Department

Budget by Department

Fire Department

The primary responsibility of the Fire Department is to provide Life Safety, Property Conservation, and Incident Stabilization to the residents of Great falls. This is accomplished by safeguarding the health and safety of the residents in three areas of focus; Education, Prevention, and Response. Public Education is a preventative step that trains the public in classes that focus on bystander intervention and knowledge, such as first aid, CPR and car seat classes. Public Prevention safeguards the community through fire code enforcement and the safety inspection program to make sure the all public areas meet the standards required for a vibrant and safe City. Response is focused on the delivery of services, either emergent or non-emergent, in the fields of EMS, Fire, natural disaster, Rescue, or Hazardous Materials to mitigate the emergency thus reducing the loss to Life and Property.

These areas of focus are administered through the three divisions of the Fire Department: Operations, Fire Prevention Bureau, and Community Risk Reduction (Emergency Management). The Fire Chief is supported by his command staff that makes up five Uniformed Chief Officers and 1 civilian manager.

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.

Goals and Objectives

Major Accomplishments - In the Past Year

- Successfully refurbished 1 Pierce enforcer fire engine to like new condition and currently have another being rebuilt at the factory.
- Successfully recruited and trained 4 new recruits and assigned them to platoons reducing the burden on our overtime budget due to staffing shortages.
- Had new overhead doors installed at all four stations using ARPA funding reducing response delays and increasing efficiency for our heating and cooling systems.
- Was awarded AFG Grant funding to purchase a new Aerial Fire Truck. Amount awarded was the maximum allowed for a community our size.
- Solicited contractors, awarded contracts and began work on station infrastructure upgrades at fire station 1. Currently underway.

Priority Goals and Objectives – For the Upcoming Year

- Complete infrastructure work at all fire stations within established budgets.
- Continue to train and balance shifts to maintain response consistency with minimal impacts to the overtime budget.
- Secure grant funding to fully fund or Hazmat Response team and train all members to standard.
- Complete refurbishments to remaining two fire trucks within budgeted funding guidelines.
- Improve EMD dispatch protocol and software to ensure the closest resource is sent to an emergency. This will decrease response times and improve service delivery times.

Fire Department

Budget by Department

Fire Operations	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$7,941,512	\$8,025,420	\$8,025,420	\$7,952,486	\$8,306,472
Supplies	\$340,545	\$314,200	\$413,745	\$360,876	\$310,447
Purchased Services	\$307,504	\$379,356	\$419,406	\$354,715	\$405,301
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$6,770	\$0	\$0	\$6,770	\$0
Internal Service	\$1,126,998	\$1,212,894	\$1,212,894	\$1,212,894	\$1,191,214
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Fire Operations	\$9,723,330	\$9,931,870	\$10,071,465	\$9,887,741	\$10,213,434

Full Financial Summary on page(s) 86-93

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

- Worked with numerous businesses to reduce the false activation of fire alarm systems within the City. This is a direct result of being able to charge fees for these activations.
- Worked with numerous businesses to repair deficiencies with their life safety systems. This is a direct result of using the IROL reporting system.
- Adopted the 2021 International Fire Code.
- Became more visible within the community, presenting at numerous events, as well as, putting on educational classes for local youth.
- Implemented First Due as our RMS system. This system not only allows GFFR to manage day-to-day operations, it allows GFFR to engage with the community for emergency response situations.

Priority Goals and Objectives – For the Upcoming Year

- Adopt the permitting section of the International Fire Code.
- Be able to place our fire prevention program back into the schools.
- Engage the public with GFFR's Community Connect program.
- Increase the educational and equipment needs of the fire investigation program.
- Have the Mill Levy and Bond Pass so that an Assistant Fire Marshal Position can be filled within the FPB.

Fire Department

Budget by Department

Fire Prevention	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$403,596	\$444,846	\$444,846	\$434,436	\$496,436
Supplies	\$13,438	\$18,300	\$18,300	\$15,170	\$17,788
Purchased Services	\$14,446	\$28,479	\$28,479	\$24,913	\$27,341
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$31,615	\$80,254	\$80,254	\$80,254	\$124,767
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Fire Prevention	\$463,096	\$571,879	\$571,879	\$554,773	\$666,332

Full Financial Summary on page(s) 86-93

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$102,236	\$123,222	\$123,222	\$123,222	\$130,811
Supplies	\$0	\$1,000	\$1,000	\$231	\$1,000
Purchased Services	\$160	\$2,352	\$2,352	\$620	\$4,740
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$10,800	\$10,800	\$10,800	\$10,759
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Emergency & Disaster	\$102,396	\$137,374	\$137,374	\$134,873	\$147,310

Full Financial Summary on page(s) 86-93

Fire Department

Budget by Department

Fire Special Revenue

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

Fire Special Revenue	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$15,677	\$0	\$0	\$41,166	\$0
Purchased Services	\$741	\$0	\$0	\$7,988	\$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	\$53,820	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Fire Special Revenue	\$70,237	\$0	\$0	\$49,154	\$0

Full Financial Summary on page(s) 124

Fire Debt Service

Fire Debt Service	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$77,612	\$77,046	\$77,046	\$77,046	\$85,959
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 Fire Debt Service	\$77,612	\$77,046	\$77,046	\$77,046	\$85,959

Full Financial Summary on page(s) 86-93



Human Resources Department

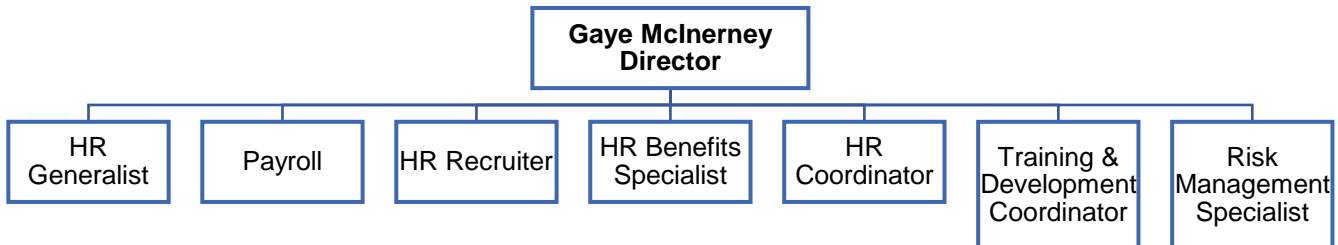
MISSION STATEMENT

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

Human Resources Department

Budget by Department

Organizational Structure



Authorized Personnel (FTEs)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted
Human Resources			
Human Resources Department Total	7.60	7.60	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. The HR department took over the processing of payroll from Finance as of July 1, 2021.

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, payroll, and records management of employee records.

Goals and Objectives

Major Accomplishments - In the Past Year

- Renovation completed for HR space and all team members relocated into newly renovated space.
- Managed completion of competitive market survey for all City union positions across 11 unions.

Human Resources Department

Budget by Department

- Lead labor negotiations for 7 contracts representing 11 collectively bargained groups covering 378 employees.
- Managed recruitment for 166 open positions which included 1,318 applicants and resulted in hiring 239 new employees.
- Facilitated separation of 21 Great Falls Housing Authority employees from the City.

Priority Goals and Objectives – For the Upcoming Year

- Successfully settle three collective bargaining unit mediations.
- Explore viable options through New World software HR modules to enhance HR's ability to report accurate statistical data for the City from an HR perspective.
- Maintain priority of recruitment efforts for vacant positions throughout the City.
- Update the City's Personnel Policy Manual and distribute updated manual to all employees.
- Increase employee awareness and engagement of preventative work comp measures.

Human Resources	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$729,711	\$865,144	\$865,144	\$852,476	\$909,771
Supplies	\$24,985	\$30,900	\$127,779	\$124,948	\$32,400
Purchased Services	\$81,955	\$88,100	\$93,841	\$39,770	\$55,600
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$68,123	\$83,762	\$83,762	\$38,055	\$99,020
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Human Resources	\$904,774	\$1,067,906	\$1,170,526	\$1,055,249	\$1,096,791

Full Financial Summary on page(s) 179

Insurance and 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.

Human Resources Department

Budget by Department

Insurance & Safety	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$1,368	\$2,802	\$2,802	\$7,260	\$0
Purchased Services	\$1,453,230	\$1,766,660	\$1,766,660	\$1,754,477	\$1,933,553
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$7,323	\$4,521	\$4,521	\$4,521	\$4,624
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Insurance & Safety	\$1,461,921	\$1,773,983	\$1,773,983	\$1,766,258	\$1,938,177

Full Financial Summary on page(s) 177

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 converted to a self-funded plan with a 3rd party administrator in 2020.

Health & Benefits	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$9,505,692	\$10,794,337	\$10,794,337	\$8,957,781	\$11,215,952
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,667	\$1,771	\$1,771	\$1,771	\$1,811
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Health & Benefits	\$9,507,359	\$10,796,108	\$10,796,108	\$8,959,552	\$11,217,763

Full Financial Summary on page(s) 178



Legal Department

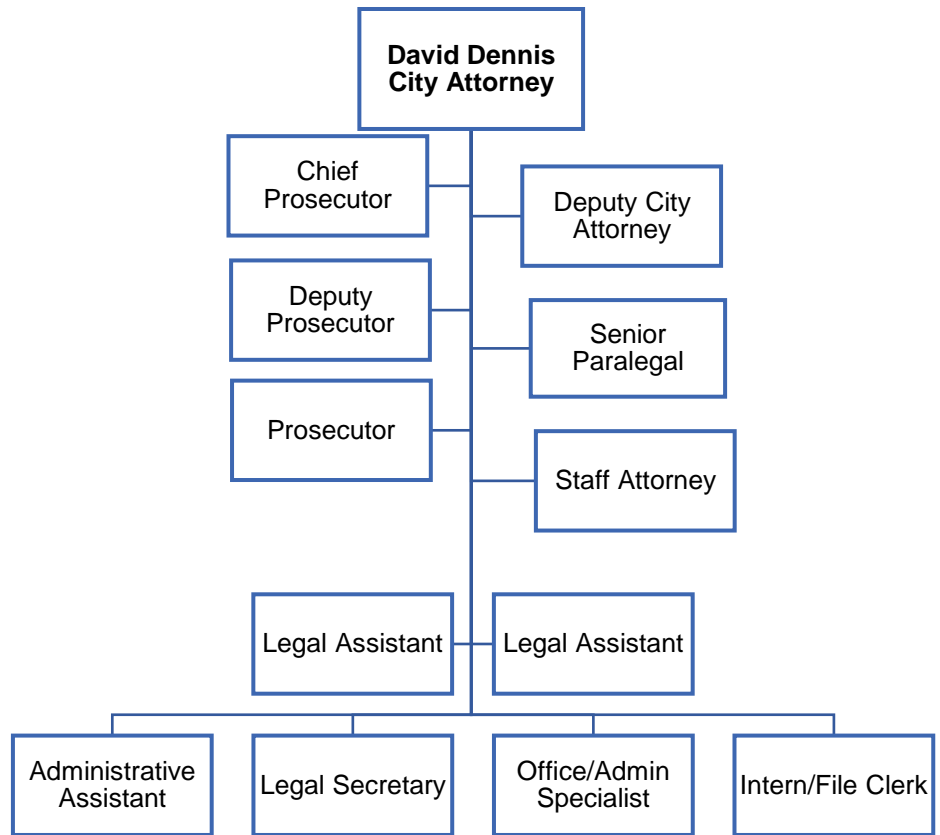
MISSION STATEMENT

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.

Legal Department

Budget by Department

Organizational Structure



Authorized Personnel (FTEs)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted
Legal			
Legal Department Total	9.29	10.29	11.39

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.

Legal Department

Budget by Department

City Attorney's Office

Goals and Objectives

Major Accomplishments - In the Past Year

- Continued efforts to ramp up and stabilize the Civil Division's support role for the Code Enforcement operation in the Planning & Community Development Department. The Civil Division is responsible for initiating the direct enforcement actions on Code Enforcement cases (principally nuisance property situations) and the case backlog from 2020-2022 is still being addressed, in addition to new cases coming in.
- Continued improvement in the efficiencies of the process for handling document requests for auto accident reports and criminal justice information, reducing the delivery time from weeks/months to days in most instances.
- Majority of civil records have been assessed, re-filed, and scheduled for retention and/or future destruction, stopping need for future storage space and eventually freeing up additional storage space as boxes will now begin to be appropriately disposed each year.

Priority Goals and Objectives – For the Upcoming Year

- Improve the responsiveness, speed, and communication in the provision of general legal support services from the Civil Division to the City Manager, City Commission, Department Heads, and other City staff.
- Effectively incorporate two additional positions (one each in the civil and criminal divisions) and the personnel hired to fill those positions into the operations of the Civil and Criminal divisions of the Legal Department.
- Ramp-up and stabilize the Civil Division's support role for the Code Enforcement operation in the Planning & Community Development Department. Direct enforcement of code enforcement cases (principally nuisance property situations) has been intermittent, at best, over the past three years, resulting in a substantial case backlog.
- Explore and implement strategies to improve process efficiency and staff utilization to address increasing work-loads in both Legal Department divisions, including improving communication within and between the two divisions through more frequent (but purposeful) staff meetings and staff training to enhance interpersonal communication skills and strategies.
- Continue to provide the citizens of Great Falls with the highest caliber of prosecution in cases of Driving Under the Influence, misdemeanor domestic violence, misdemeanor theft, criminal trespass, and other misdemeanor crimes, anticipating a continued increase in workload as a result of current trends and a second municipal court and judge. Explore and pursue, if feasible, alternative sources of funding for prosecution resources.

Legal Department

Budget by Department

Legal Department City Attorney's Office	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$931,631	\$1,058,595	\$1,058,595	\$1,026,837	\$1,266,139
Supplies	\$8,348	\$12,200	\$12,200	\$12,100	\$12,200
Purchased Services	\$48,655	\$42,287	\$42,287	\$74,096	\$68,584
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$2,336	\$0	\$0	\$0	\$0
Internal Service	\$113,240	\$127,298	\$127,298	\$127,298	\$142,178
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Attorney	\$1,104,211	\$1,240,380	\$1,240,380	\$1,240,331	\$1,489,101

Full Financial Summary on page(s) 86-93



Municipal Court

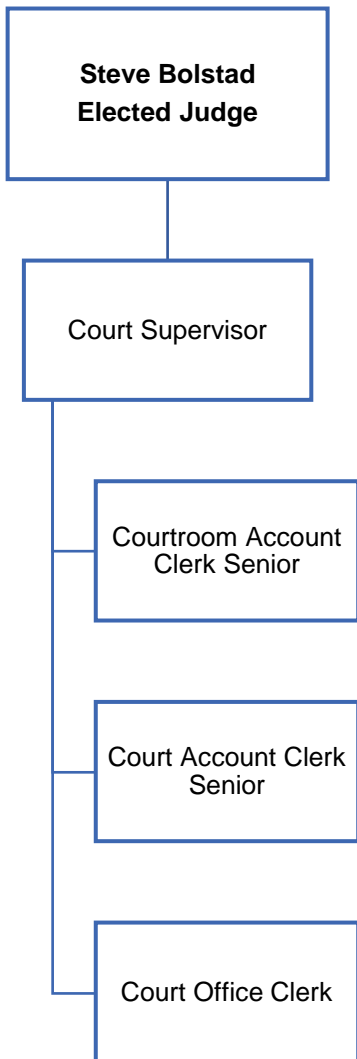
MISSION STATEMENT

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

Municipal Court

Budget by Department

Organizational Structure



Authorized Personnel (FTEs)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted
Municipal Court			
Municipal Court Department Total	10.49	10.49	10.59

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.

Municipal Court

Budget by Department

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

- Implemented FCE.
- Started process of implementing Citation import to increase efficiency and staff time.
- Started process of implementing Collections to decrease warrants.
- Began cancelling old stale dated checks that have been outstanding since back to 2017.
- Made headway for hiring 2nd Judge and securing new Court space.

Priority Goals and Objectives – For the Upcoming Year

- Possibly change juror summoning system to decrease on paper/envelope costs.
- Get 2nd Judge in place and update the Court schedule to resolve backlog.
- Maintain current staff.
- Save overall costs by implementing collections/import.
- Continue to find ways to save money on office supplies/staff's need for overtime.

Municipal Court	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$460,698	\$573,542	\$573,542	\$519,599	\$676,265
Supplies	\$7,244	\$9,000	\$9,000	\$6,865	\$12,500
Purchased Services	\$15,665	\$17,250	\$17,250	\$49,828	\$18,150
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$20	\$0	\$0	\$0	\$0
Internal Service	\$132,040	\$124,581	\$124,581	\$124,581	\$146,484
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Municipal Court	\$615,666	\$724,373	\$724,373	\$700,873	\$853,399

Full Financial Summary on page(s) 86-93

Elected 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 and was reelected in November 2020. A 2nd judge will be elected in 2023 to start the first term of the City's 2nd judge position in 2024.

Municipal Court

Budget by Department

Municipal Judge	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$178,000	\$213,799	\$213,799	\$178,073	\$265,056
Supplies	\$18	\$400	\$400	\$0	\$400
Purchased Services	\$2,436	\$2,200	\$2,200	\$1,571	\$1,350
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$10,547	\$12,134	\$12,134	\$12,134	\$12,743
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Elected Judge	\$191,000	\$228,533	\$228,533	\$191,778	\$279,549

Full Financial Summary on page(s) 86-93

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$20,601	\$23,000	\$23,000	\$23,000	\$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	\$20,601	\$23,000	\$23,000	\$23,000	\$23,000

Full Financial Summary on page(s) 86-93



Park and Recreation Department

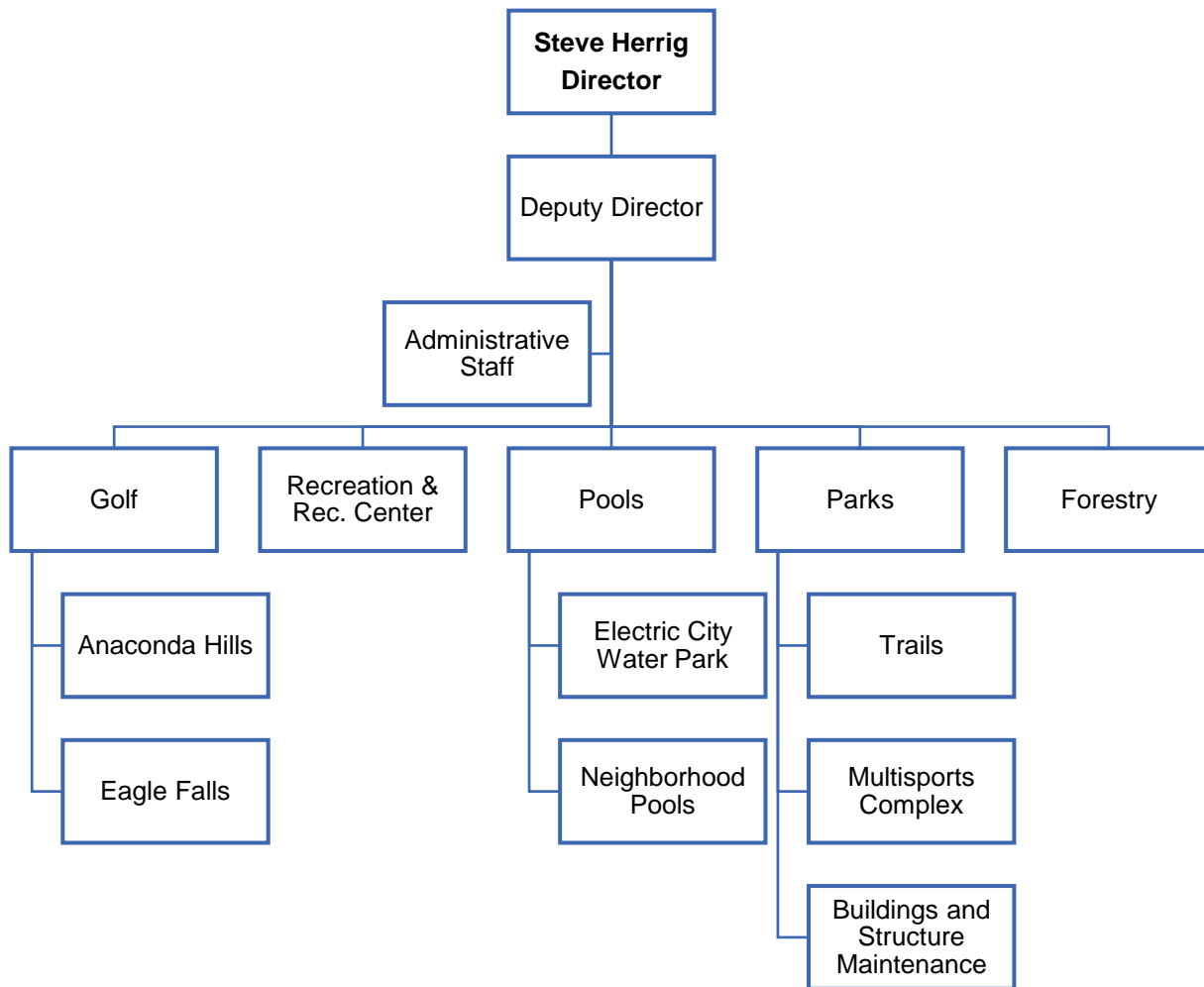
MISSION STATEMENT

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

Park and Recreation Department

Budget by Department

Organizational Structure



Authorized Personnel (FTEs)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted
Park & Recreation			
Park Areas (General Fund)	11.00	11.00	11.00
Administration (General Fund)	5.00	5.00	5.00
Trails Maintenance (General Fund)	1.00	1.00	1.00
Park Maintenance District Fund	3.00	3.00	3.00
Natural Resources Fund	5.00	5.00	5.00
Recreation Fund	4.18	2.99	2.88
Swimming Pools Fund	5.15	0.50	0.50
Park & Recreation Department Total	34.33	28.49	28.38

Park and Recreation Department

Budget by Department

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

- Awarded CDBG funding for the Natatorium project. The Natatorium Demolition and Restoration project will include the demolition of the Natatorium and restoration of the area impacted along with sidewalks for a future play structure and pavilion.
- Hired new Parks Supervisor, Kevin Vining; and Deputy Director, Jessica Compton. Both their extensive industry knowledge and fresh outlook will bring a new and energized culture to Park and Recreation.
- The 2023 the Ice Breaker Road Race entered into a new timing agreement with Competitive Timing of Montana. The new registration process was well received and the race participants exceeded 2022 by 167.
- Wadsworth Park had a new disc golf course installed by the Electric City Disc Golf. In Fall of 2023, Walleyes Unlimited will begin construction of a new vaulted restroom.
- Revitalization of the Adopt-A-Park Program was reimagined and implemented to the public.

Priority Goals and Objectives – For the Upcoming Year

- Continue to stay on schedule with the construction of Aim High Big Sky Recreational Center. Continue to work with Bannack to fundraise additional funds for scholarships and additional facility needs.
- Upgrade the current recreational software programming to a cloud based, user and operating friendly-based system, before the opening of the new Recreation Center.
- Implementation of new fee structure for all divisions, programming, and facilities.
- Hire staff for Aim High Big Sky Recreation Center.
- Streamline all marketing, announcements, and programming into cloud base media for easy access, sharing and multi-promotion of department events for promotional purposes.

Park and Recreation Department

Budget by Department

Park & Recreation Admin	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$527,806	\$554,462	\$554,462	\$554,462	\$542,051
Supplies	\$4,474	\$7,000	\$7,000	\$6,073	\$7,000
Purchased Services	\$54,316	\$69,880	\$69,880	\$52,369	\$92,466
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$89,379	\$91,019	\$91,019	\$91,019	\$98,021
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Park & Rec Admin	\$675,974	\$722,361	\$722,361	\$703,923	\$739,538

Full Financial Summary on page(s) 86-93

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
- Ball Fields
- 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

- Achieved increased staffing over/above previous years, improved turf condition longer into summer season. Increased performance on manual systems and with the loss of trained irrigation staff for repairs and maintenance turf, irrigation and facilities still maintained.

Park and Recreation Department

Budget by Department

- Brought in industry experts to start the process of converting park irrigation systems to Hunter irrigation cloud-based management system. Four parks currently have been converted.
- Updating several facilities with new plumbing.
- New irrigation backflow preventers installed at Eagles Crossing, Portage Meadows, and Montana Park. Irrigation pump repaired/wired at Sun Meadows Park. Repaired main irrigation pump for Gibson/Elks parks.
- Through volunteers, accomplished many improvements and routine maintenance projects. Through volunteer fundraising and installation, completed all 18 concrete pads for disc golf course in Warden Park.

Priority Goals and Objectives – For the Upcoming Year

- Isolate Sight and Sound parks to city water system and separate points of connection. System is to be placed on cloud-based management and help improve pressure issues and reduce system run times with Gibson/Elks Riverside Park irrigation system.
- Identify city sponsored events that can be held at Multi-Sports complex.
- Morony Park – Demolition of Natatorium, restore park and add amenities.
- Kranz Park – Install Play structure, pavilion, and sidewalks.
- Completion of Basketball court and garbage can surrounds at Grande Vista and Pinski Parks.

Park Areas	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$1,163,248	\$1,347,050	\$1,347,050	\$1,202,196	\$1,462,428
Supplies	\$209,229	\$200,248	\$200,248	\$185,356	\$200,248
Purchased Services	\$322,560	\$375,848	\$375,848	\$325,566	\$428,387
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$289,770	\$325,584	\$325,584	\$325,584	\$347,520
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Parks	\$1,984,807	\$2,248,730	\$2,248,730	\$2,038,702	\$2,438,583

Full Financial Summary on page(s) 86-93

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.

Park and Recreation Department

Budget by Department

Goals and Objectives

Major Accomplishments - In the Past Year

- Phase 1 of the North Bank Stabilization project completed. Phase 2 scheduled to begin in the Fall of 2023.
- Numerous art installations and memorials installed along the River's Edge trail; namely new art pieces by Alex Smiths, a metal iris flower feature in Tourist Park and Saxophone memorial in West Bank Park. A life size Elk sculpture is currently in commission.
- Grant funding awarded by the River Fund Grant Project. With the funds a replacement water fountain with dog bowl and bottle filler to be installed, and the River's Edge trail maps were updated and 20,000 copies were ordered.
- In conjunction with the Great Falls Flower Growers Club, the Tourist Park Flower Bed renovation project was completed.
- Continued the great partnership with the River's Edge Trail Foundation, volunteer groups, and other trail stakeholders. Continued success with grant funding.

Priority Goals and Objectives – For the Upcoming Year

- Installation of updated crosswalk at the Skate Park crossing. New pedestrian crossing will include flashing lights, push button controlled, and be a solar powered light system.
- Completion of pavers, retaining walls, bridge walls and slab work of 10th Street Bridge Plaza.
- Hire a new Trails Coordinator.
- Continued progression of Bike Pump Track Project. Pump Track to be installed at the north end of Elks Riverside Park.
- Continue the great partnership with the River's Edge Trail Foundation, volunteer groups, and other trail stakeholders. Continued success with grant funding.

Trail Maintenance	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$103,223	\$109,183	\$109,183	\$109,183	\$125,983
Supplies	\$11,187	\$13,000	\$13,000	\$6,835	\$13,000
Purchased Services	\$3,128	\$9,150	\$9,150	\$4,735	\$6,800
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$16,194	\$4,353	\$4,353	\$4,353	\$4,804
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Trail Maintenance	\$133,732	\$135,686	\$135,686	\$125,106	\$150,587

Full Financial Summary on page(s) 86-93

Park and Recreation Department

Budget by Department

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$59,198	\$5,550	\$5,550	\$27,999	\$5,550
Purchased Services	\$311,299	\$0	\$8,530	\$104,296	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$10,926	\$0
Internal Service	\$1,303	\$1,384	\$1,384	\$1,384	\$1,416
Capital Outlay	(\$247)	\$0	\$0	\$47,945	\$0
Total Park & Rec Admin	\$371,554	\$6,934	\$15,464	\$192,550	\$6,966

Park Land Trust	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$466	\$495	\$495	\$495	\$506
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Park Land Trust	\$466	\$5,495	\$5,495	\$495	\$5,506

Park and Recreation Department

Budget by Department

Tennis Court Maintenance	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$64,140	\$6,000	\$6,000	\$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
Total Tennis Court Maint.	\$64,140	\$6,000	\$6,000	\$0	\$6,000

Full Financial Summary on page(s) 97-98

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

- Contracted out the planting of 62 Boulevard District Trees.
- Continued trimming on the trim request list.
- Removed 147 dead trees from Boulevard District Trees.
- Was able to operate without any budgetary increases to the division.
- Thanks to the Forestry Division, the Great Falls Forestry Division was recognized as Tree City USA for the 42nd year in a row and holds the longest running record in the State.

Priority Goals and Objectives – For the Upcoming Year

- Implement a job performance review every 4 months with full time staff and every 2 months with seasonal staff.
- Eliminate antiquated time sheet system and implement a more efficient time records method of payroll and recording.
- Institute a cross training program between the Forestry and Parks Division, with the goal of helping with labor needs and solidarity between the two divisions.
- Full utilization of Boulevard District tree planting budget.
- Getting all production levels back to pre-Covid levels.

Park and Recreation Department

Budget by Department

Natural Resources	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$124,137	\$149,546	\$149,546	\$121,711	\$131,051
Supplies	\$21,624	\$27,300	\$27,300	\$29,945	\$27,300
Purchased Services	\$7,423	\$18,725	\$18,725	\$9,246	\$20,225
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$93,986	\$97,828	\$97,828	\$97,828	\$101,589
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natural Resources	\$247,170	\$293,399	\$293,399	\$258,730	\$280,165

Natural Resources - Blvd	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$303,129	\$359,739	\$359,739	\$284,321	\$400,293
Supplies	\$41,583	\$105,344	\$306,949	\$65,385	\$105,344
Purchased Services	\$29,046	\$47,942	\$63,113	\$57,315	\$48,192
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$675	\$0	\$0	\$0	\$0
Internal Service	\$82,320	\$71,880	\$71,880	\$71,880	\$74,018
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natural Res. - Blvd	\$456,752	\$584,905	\$801,681	\$478,901	\$627,847

Full Financial Summary on page(s) 111-112

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.

Park and Recreation Department

Budget by Department

Portage Meadows	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$16,023	\$16,023	\$0	\$18,305
Supplies	\$2,149	\$1,200	\$1,200	\$0	\$1,200
Purchased Services	\$12,650	\$17,592	\$17,592	\$11,329	\$17,592
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$32,885	\$35,957	\$35,957	\$35,957	\$38,020
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Portage Meadows	\$47,684	\$70,772	\$70,772	\$47,286	\$75,117

Full Financial Summary on page(s) 113

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. FY2024 is the 6th year of the district. The first round of assessment collections was available in December 2020. The debt service is for the new Indoor Aquatic and Recreation Center that will open in 2023.

Goals and Objectives

Major Accomplishments - In the Past Year

- ADA sidewalks to play structures.
- Lions Park court resurface.
- Gibson Park fitness equipment installed.
- Irrigation upgrades in parks.
- Irrigation software purchase and training of staff.

Priority Goals and Objectives – For the Upcoming Year

- Continue implementation of remote automated irrigation systems throughout park systems.
- Fence remaining open areas of Multi Sports Complex.
- Repair/and or replacement of Community Recreation Center roof.
- Court resurfaces for multi-sport use, in various City parks.

Project	
Carter Park Pavilion Roof	\$14,000
Irrigation Upgrades	\$200,000
Sports Courts (basketball and tennis/pickle ball)	\$149,220
River's Edge Trail Improvements	\$20,000
Tree Replacement	\$10,000
Turf Maintenance (pesticide, herbicide, rodent control, etc)	\$40,000
Total Projects Identified for Year 6	\$433,220

Park and Recreation Department

Budget by Department

Park Maintenance District	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$193,748	\$250,001	\$250,001	\$211,716	\$261,682
Supplies	\$3,877	\$4,341	\$4,341	\$3,420	\$4,341
Purchased Services	\$274,722	\$494,220	\$412,843	\$75,065	\$433,220
Debt Service	\$703,172	\$702,938	\$702,938	\$703,338	\$700,924
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$6,936	\$11,318	\$11,318	\$11,318	\$10,699
Capital Outlay	\$4,176,374	\$27,791	\$15,717,801	\$9,180,493	\$27,791
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Park Maint. District	\$5,358,829	\$1,490,609	\$17,099,242	\$10,185,350	\$1,438,657

Full Financial Summary on page(s) 114

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, with some open during the winter. 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

- Exceeded budgeted revenue by \$57,678.
- Exceeded prior year revenue by \$82,596.
- Hosted 46,875 rounds of golf.
- Hosted six weeks of junior golf camps and two weeks of Girl Scouts Golf Camps.
- Acquired two pieces of equipment through operational leases.

Priority Goals and Objectives – For the Upcoming Year

- Host 47,250 rounds of golf.
- Achieve \$1,919,127 in total revenue.
- Host three community events: 4th of July Fireworks Party, Community Pumpkin Patch and Carving contest, Annual Food Drive.
- Enhance parking lots and driveways at both courses to increase curb appeal
- Acquire 2 new cart fleet spring of 2024.

Park and Recreation Department

Budget by Department

Golf Courses	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$217,351	\$0	\$0	\$0	\$0
Purchased Services	\$1,097,842	\$1,581,865	\$1,581,865	\$1,581,865	\$1,570,049
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$1,972)	\$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 Golf Courses	\$1,313,221	\$1,581,865	\$1,581,865	\$1,581,865	\$1,570,049

Full Financial Summary on page(s) 148

Swimming Pools

The purpose of this division is to manage operation of three outdoor swimming pools. The Natatorium Pool has been closed since 2019. The Mustang Pool is no longer being rented by the City.

Goals and Objectives

Major Accomplishments - In the Past Year

- Painted inside and outside of concessions at Electric City Water Park (ECWP).
- Reorganized and cleaned pool facilities and developed a system for the employee's be more independent.
- Worked out a plan with park staff to create a party room at the ECWP in the fall of 2023.
- Found creative ways to operate all pools with a reduced staff.
- Received CDBG funding for the replacement and redesign of the baby pool into a Splash Pad Zone.

Priority Goals and Objectives – For the Upcoming Year

- Support Park Maintenance staff responsible for pool operations in receiving the training, support, and equipment necessary to open the outdoor pools in summer of 2024 on time.
- Repair the flow rider pad; have Parks staff trained on how to repair and maintain the flow rider pad moving forward.
- Retain and acquire enough pool staff to complete the 2024 outdoor season, with no closures due to staffing.
- Develop new aquatic programming for the current pool facilities and for Aim High Big Sky Recreation Center.
- Foster community partnerships to create scholarship opportunities for programming and activities.

Park and Recreation Department

Budget by Department

Electric City Water Park	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$206,070	\$308,097	\$308,097	\$233,943	\$266,275
Supplies	\$101,824	\$90,305	\$90,305	\$135,934	\$105,305
Purchased Services	\$55,714	\$85,441	\$85,441	\$59,057	\$100,106
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$64	\$0	\$0	\$137	\$0
Internal Service	\$127,079	\$125,354	\$125,354	\$125,354	\$141,145
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Electric City Water Park	\$490,751	\$609,197	\$609,197	\$554,425	\$612,831

Natorium Pool*	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	(\$1,377)	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$1,578	\$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	\$3,392	\$3,127	\$3,127	\$3,127	\$3,753
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natatorium Pool	\$3,593	\$3,127	\$3,127	\$3,127	\$3,753

*The Natatorium Pool has been closed since 2019

Neighborhood Pools	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$38,696	\$69,090	\$69,090	\$55,882	\$58,459
Supplies	\$13,985	\$8,900	\$8,900	\$17,684	\$13,700
Purchased Services	\$11,835	\$12,700	\$12,700	\$15,668	\$23,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$13)	\$0	\$0	\$26	\$0
Internal Service	\$15,792	\$13,691	\$13,691	\$13,691	\$16,815
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Neighborhood Pools	\$80,295	\$104,381	\$104,381	\$102,951	\$112,674

Park and Recreation Department

Budget by Department

Mustang Pool*	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$7,174	\$0	\$0	\$5,495	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$289	\$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 Mustang Pool	\$7,174	\$0	\$0	\$5,784	\$0

*Mustang Pool is no longer in operation
Full Financial Summary on page(s) 159-161

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$894	\$1,560	\$1,560	\$254	\$1,560
Purchased Services	\$15,039	\$35,400	\$35,400	\$26,538	\$35,400
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$35,825	\$33,050	\$33,050	\$31,586	\$33,050
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$746	\$793	\$793	\$793	\$811
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Ice Breaker Road Race	\$52,504	\$70,803	\$70,803	\$59,171	\$70,821

Full Financial Summary on page(s) 167

Park and Recreation Department

Budget by Department

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

- Added 15 new fitness classes every week.
- Maintained full staff.
- Maintained current programs and memberships.
- Grew the pickle ball program at the rec center.
- Established a working relationship with the Early Community Learning Center.

Priority Goals and Objectives – For the Upcoming Year

- Maintain the current programs and classes to the best of our ability with the space left outside of the daycares lease.
- Expand recreation programming and special events to increase revenue.
- Work with administration staff to establish new fee structure for Aim High Big Sky Recreation Center.
- Program the new Recreation Center; learn all of the operating systems of the Recreation Center.
- Have successful transition from the old facility to the new facility while being able to maintain majority of our current patrons and establish a new cliental market.

Recreation Programs	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$3,100	\$3,768	\$3,768	\$6,096	\$0
Supplies	\$475	\$1,000	\$1,000	\$510	\$500
Purchased Services	\$24,012	\$28,125	\$28,125	\$28,430	\$28,125
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$5,104	\$3,587	\$3,587	\$3,587	\$2,971
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Recreation Programs	\$32,691	\$36,480	\$36,480	\$38,623	\$31,596

Full Financial Summary on page(s) 164-165

Park and Recreation Department

Budget by Department

Community Center

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

Community Center	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$222,878	\$251,842	\$251,842	\$225,654	\$227,797
Supplies	\$18,855	\$22,800	\$22,800	\$23,937	\$18,300
Purchased Services	\$77,708	\$99,788	\$99,788	\$103,190	\$77,543
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$10	\$0	\$0	\$15	\$0
Internal Service	\$100,080	\$116,076	\$116,076	\$116,076	\$128,461
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Community Center	\$419,531	\$490,506	\$490,506	\$468,872	\$452,101

Full Financial Summary on page(s) 164-165

Multi-Sports Complex

This budget includes all revenues and expenses for operation of the Multi-sports Complex.

Multi-sports	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$39,998	\$63,903	\$63,903	\$40,228	\$46,592
Supplies	\$18,223	\$17,600	\$17,600	\$14,002	\$17,600
Purchased Services	\$21,230	\$27,455	\$27,455	\$22,302	\$37,020
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$2)	\$0	\$0	\$0	\$0
Internal Service	\$35,858	\$18,908	\$18,908	\$18,908	\$21,821
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Multi-sports	\$115,307	\$127,866	\$127,866	\$95,440	\$123,033

Full Financial Summary on page(s) 166



Planning & Community Development Department

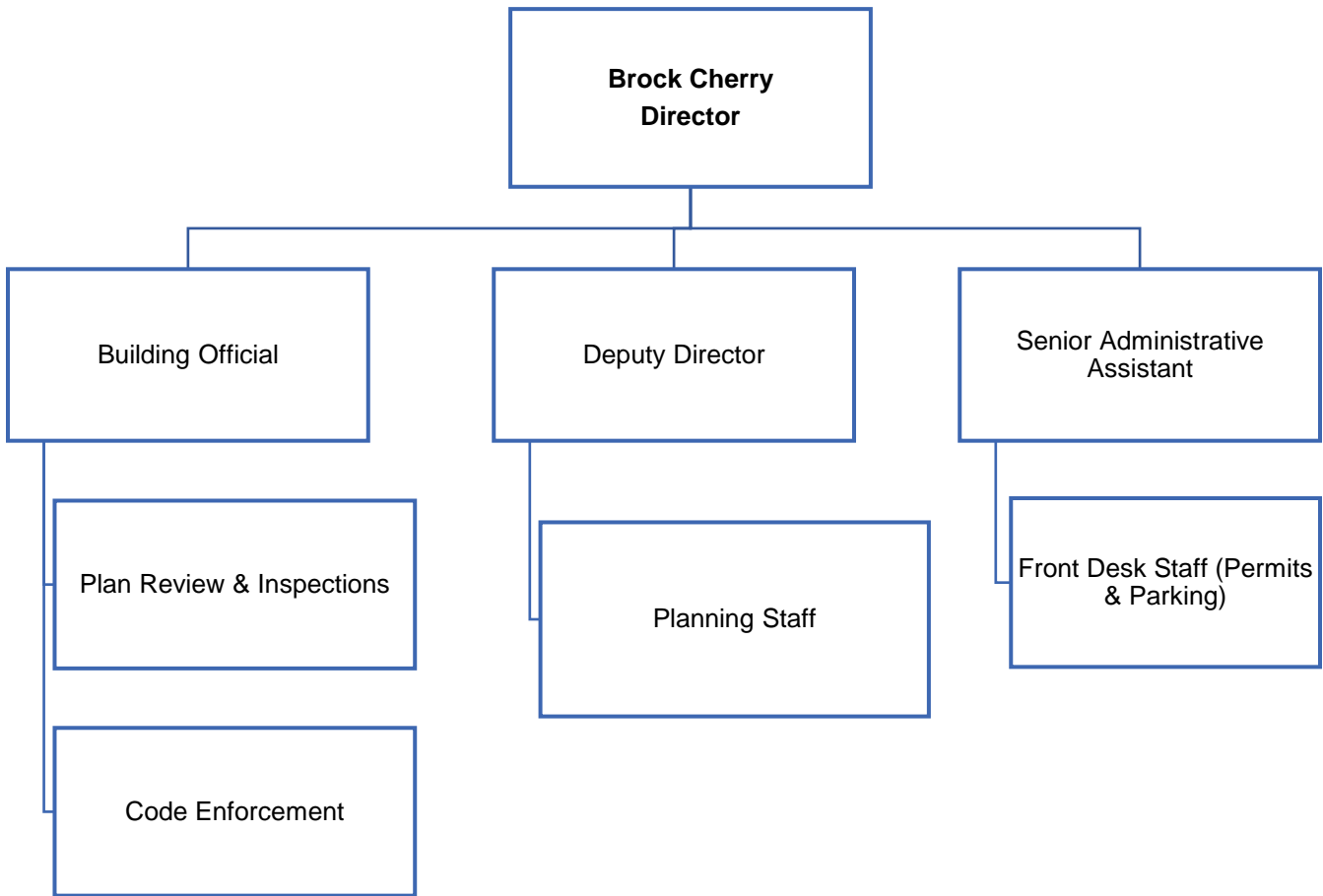
MISSION STATEMENT

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.

Planning and Community Development Department

Budget by Department

Organizational Structure



Authorized Personnel (FTEs)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted
Planning & Community Development			
Building Permits Fund	11.30	11.78	12.40
Federal Block Grant Fund (to Finance FY24)	2.50	2.58	-
Federal Home Grant Fund (to Finance FY24)	0.30	0.35	-
Parking Fund	0.60	0.45	0.85
Civic Center Facilities Fund (to Admin FY23)	4.20	-	-
Planning Fund and Historic Preservation	10.60	9.38	7.85
Planning & CD Department Total	29.50	24.53	21.10

Planning and Community Development Department

Budget by Department

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

- Successfully awarded TIF funding for public infrastructure projects such as the downtown stormwater drainage improvement and multiple projects from the newly created Downtown TIF Building Program.
- Initiated the MPO's required 5-year major update to the City's Long Range Transportation Plan (LRPT) in collaboration with the City's consultant, Robert Peccia & Associates.
- Worked with the Little Shell Tribe of Chippewa Indians of Montana to permit multiple projects such as the Tribal Offices, Tribal Health Clinic, and Cold Storage building.
- Planners coordinated land use applications for the following housing projects of significance: 1) Silver Stone Apartments, 2) Discovery Meadows Apartments, and 3) West Ridge Phase X.
- Successfully worked with Public Works to transition development engineering review from a third-party consultant back to internal City Engineering staff.

Priority Goals and Objectives – For the Upcoming Year

- Create a successful transition for the new Director of Planning and Community Development and fill two current vacant planner positions.
- Complete the MPO's required 5-year major update to the City's Long Range Transportation Plan (LRPT).
- Commence work on a major growth policy update including consultant selection process.
- Update the Land Development Code to incorporate land use changes enacted during the 2023 State Legislative Session.
- Continue to work cooperatively with project developers to achieve the City's goal of adding new housing units in all market sectors.

Planning and Community Development Department

Budget by Department

Planning Operations	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$694,734	\$753,806	\$753,806	\$665,846	\$783,653
Supplies	\$4,665	\$5,000	\$5,000	\$9,952	\$4,600
Purchased Services	\$149,543	\$397,959	\$397,959	\$199,311	\$301,200
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$100,385	\$181,000	\$181,000	\$115,657	\$180,000
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$129,051	\$154,075	\$154,075	\$154,075	\$161,449
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Planning Operations	\$1,078,378	\$1,491,840	\$1,491,840	\$1,144,841	\$1,430,902

Full Financial Summary on page(s) 103-104

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

- Successfully obtained donated funds, including a National Trust Preservation Grant, to hire Cushing Terrell to perform a structural assessment for the historic Boston and Montana Barn.
- Worked with Preservation Commission members to redo the mortar daubing on the Vinegar Jones Cabin, the oldest known home in Great Falls.
- Successfully held the program's 14th annual Historic Christmas Ornament sales event featuring an ornament honoring Gibson Park.
- Obtained Montana Historic Preservation Grant funding in the amount of \$250,000 for the Mansfield Theater ceiling project.
- In honor of Historic Preservation month, worked with the Preservation Commission to conduct its annual Historic Preservation Awards event.

Priority Goals and Objectives – For the Upcoming Year

- Provide technical assistance to the Finance and Events Departments to implement the \$250,000 Montana Historic Preservation Grant for the Mansfield Theater ceiling project.
- Work with the Preservation Commission to apply for grant funding to implement preservation of the Boston and Montana Barn.
- Work with the Preservation Commission to repair the roof of the Vinegar Jones Cabin.
- Achieve a milestone in holding the program's 15th annual Historic Christmas Ornament sales event.
- Create the first-ever historic brochure of Cascade County Historic Resources.

Planning and Community Development Department

Budget by Department

Historic Preservation	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$71,122	\$79,999	\$79,999	\$79,999	\$84,272
Supplies	\$122	\$600	\$600	\$449	\$250
Purchased Services	\$5,922	\$8,250	\$28,250	\$9,585	\$4,450
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$1,500	\$0
Internal Service	\$5,876	\$7,761	\$7,761	\$7,761	\$8,645
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Historic Preservation	\$83,042	\$96,610	\$116,610	\$99,294	\$97,617

Full Financial Summary on page(s) 103-104

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 2022/2023 fiscal year, 3377 permits were issued and 7504 inspections were completed. There were 728 Public Works and 61 Fire Safety permits issued.
- Commercial building project valuation of 149.3 million. New construction amounted to 60.2 million and alterations, additions and repairs added another 89 million.
- Residential building project valuation of 16.1 million. New construction amounted to 46 homes for 12.3 million with alterations, repairs, and additions adding another 3.8 million. Electrical, Mechanical, Plumbing and Signs permit fee valuation of \$268,000.
- Adopted the 2021 International Building Codes with outreach to architects, engineers, developers, and the general public.
- Outsourced building inspections to an approved 3rd party to help alleviate the need to hire additional staff.

Planning and Community Development Department

Budget by Department

Priority Goals and Objectives – For the Upcoming Year

- Implement a fee adjustment to the Building Fund to reflect a balanced budget.
- Coordinate Code Enforcement and our Legal Department to update program policies and procedures.
- Initiate requirements for building staff to acquire additional certifications to cross-train for increased inspections.
- Complete the two-year Civic Center exterior façade project.
- Continue positive outreach to architects, engineers, developers and the general public as new procedures are implemented to better serve the community.

Building Permits	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$1,004,178	\$1,126,609	\$1,126,609	\$1,051,964	\$1,247,719
Supplies	\$12,035	\$16,000	\$16,000	\$16,686	\$15,000
Purchased Services	\$82,625	\$142,257	\$142,257	\$167,410	\$103,850
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$1)	\$0	\$0	\$15	\$0
Internal Service	\$158,415	\$267,236	\$385,545	\$356,400	\$228,623
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Building Permits	\$1,257,251	\$1,552,102	\$1,670,411	\$1,592,475	\$1,595,192

Full Financial Summary on page(s) 110

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$23,999	\$0	\$0	\$248	\$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	\$23,999	\$0	\$0	\$248	\$0

Full Financial Summary on page(s) 145

Planning and Community Development Department

Budget by Department

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

- Increased revenue collection throughout the parking program, including parking meter revenue, garage parking revenue, monthly garage lease revenue, and citation revenue.
- At the request of the Great Falls Public Library, parking meters and a pay station were removed from the Library's parking lot to facilitate free parking at this facility.
- Worked with Annie's Tap House to implement food truck parking on Central Avenue.
- Determined how to resolve the problem with the License Plate Lookup Program, which will allow for better enforcement of vehicle owners who are accumulating multiple tickets by parking in the same location.
- Maintaining the Parking Program's service quality during the period where both the Director of the Department and the Parking Advisory Commission were not available to provide guidance.

Priority Goals and Objectives – For the Upcoming Year

- Work in tandem with the Street Department to ensure that blue curb markings are painted for downtown handicapped parking spaces.
- Renew service contracts with Passport and SP+, while working towards decreasing the department's workload in managing the downtown parking program.
- Install automated equipment in North Garage & South Garage enabling after-hours service in response to increased demand for parking during events scheduled in the downtown.
- Perform a structural assessment of the South Garage to initiate implementation of needed capital improvements to this garage.
- Increase signage throughout the downtown district to better inform visitors about downtown parking opportunities.

Planning and Community Development Department

Budget by Department

Parking	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$58,426	\$63,618	\$63,618	\$80,858	\$107,731
Supplies	\$6,180	\$5,250	\$5,250	\$3,508	\$3,500
Purchased Services	\$596,368	\$544,826	\$544,826	\$512,159	\$547,551
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$1,013)	\$0	\$0	\$634	\$0
Internal Service	\$62,737	\$70,600	\$70,600	\$68,100	\$77,919
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Parking	\$722,698	\$684,294	\$684,294	\$665,259	\$736,701

Full Financial Summary on page(s) 163



Police Department

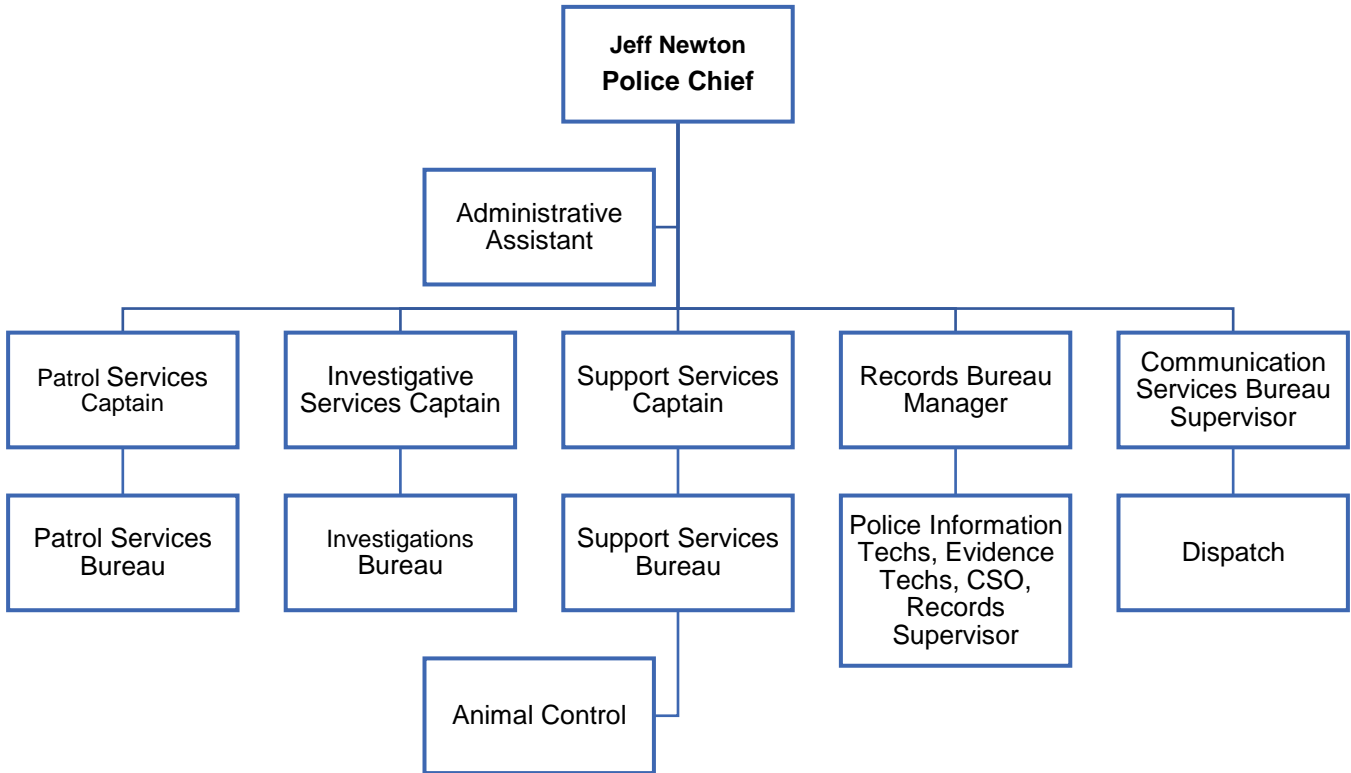
MISSION STATEMENT

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.

Police Department

Budget by Department

Organizational Structure



Authorized Personnel (FTEs)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted
Police			
Admin	1.75	1.75	1.75
Patrol Services	59.00	60.00	60.00
COPS Grant	-	3.00	3.00
Detectives	26.00	23.00	23.00
Support Services	12.67	13.67	13.67
Records Bureau	9.00	10.00	10.00
HIDTA Task Force	1.00	1.00	1.00
Dispatch Services	23.58	23.58	23.58
Police Department Total	133.00	136.00	136.00

Police Department

Budget by Department

Police Administration

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$216,015	\$228,527	\$228,527	\$228,527	\$241,221
Supplies	\$237,568	\$349,973	\$349,973	\$207,964	\$206,583
Purchased Services	\$103,123	\$132,955	\$132,955	\$117,869	\$175,361
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$2,127,777	\$2,285,823	\$2,285,823	\$2,285,823	\$2,353,837
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Police Admin	\$2,684,484	\$2,997,278	\$2,997,278	\$2,840,183	\$2,977,002

Full Financial Summary on page(s) 86-93

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

- Successfully navigated two officer involved shootings (one of which an officer was shot) and the associated administrative matters, mental health issues and training. This is and will continue to be an ongoing issue in which the bureau and department must attend to.
- Met and exceeded training goals for Patrol Services. Trained 60+ personnel in Active Shooter response in 2023! A huge undertaking.
- With the expansion of the budget for HRU in 2023 we have been able to provide the necessary PPE, Night Vision and technological upgrades (Drones) to more safely accomplish our mission.
- We have been able to provide consistent leadership and development strategies to the new Sergeant's assigned to patrol services through training opportunities like the ever-expanding GFPD University program, Montana Executive Leadership Institute and the FBI National Academy.

Police Department

Budget by Department

- Expanded the patrol briefing room to include additional computers and work stations that can be utilized as an alternate 911 Center.

Priority Goals and Objectives – For the Upcoming Year

- Continue to work with Support and Investigative Services to obtain and maintain/improve staffing levels by implementing new recruiting and retention strategies.
- Develop strategies contingent on the passage/failure of the Public Safety Mill Levy based on the capacity of the police department staffing.
- Continue to expand and develop new training to assist officers in their mental health and the challenges they face with the ever-changing environment of police work.
- Continue to implement and meld the Mobile Response Team with the Patrol Services Bureau to provide better outcomes for those community members in Mental Health Crisis.
- Expand and add additional members to the HRU team by combining efforts and manpower with the Cascade County Sheriff's Office.

Patrol	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$6,680,865	\$7,591,897	\$7,591,897	\$7,296,982	\$7,539,603
Supplies	\$111,011	\$59,585	\$59,585	\$59,585	\$59,584
Purchased Services	\$20,480	\$30,095	\$30,095	\$30,095	\$30,095
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	\$6,812,356	\$7,681,577	\$7,681,577	\$7,386,662	\$7,629,282

Full Financial Summary on page(s) 86-93

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

- Dismantled major drug trafficking organizations (Fentanyl).
- Detectives received updated cell phone extraction training.
- Funded and purchased new updated FARO Crime Scene Laser Scanner/Training.
- Detectives received Blood Pattern Analysis training.
- Renovated ISB office.

Police Department

Budget by Department

Priority Goals and Objectives – For the Upcoming Year

- Establish SANE program with 24/7/365 coverage.
- Conduct/attend joint training with GFPS and SRO staff to establish a better diversion program.
- Continue to identify and dismantle out of state groups setting up DTO's, especially dealing in Fentanyl due to increased profits in our community.
- Continue to improve skillsets for detectives in technology dependent cases i.e., FARO, Cellbright phone extraction, UAV Crime Scene documentation.
- Review SVOR program i.e. separate responsibility to USMS Task Force member and determine viability to assign full time Drug Endangered Children investigator.

Investigation Services	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$3,153,740	\$2,922,002	\$2,922,002	\$3,100,651	\$3,080,481
Supplies	\$29,571	\$29,159	\$29,159	\$29,159	\$29,159
Purchased Services	\$17,913	\$15,385	\$15,385	\$15,385	\$15,385
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 Services	\$3,201,223	\$2,966,546	\$2,966,546	\$3,145,195	\$3,125,025

Full Financial Summary on page(s) 86-93

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

- Men's and women's locker room upgrades/renovations completed, providing essential space for officers to change and store required clothing and gear for shift.
- Active Shooter response training for all patrol officers, detectives, and outside agency personnel. This vital and necessary training provided consistent tactics and procedures

Police Department

Budget by Department

for all to understand and follow. Additionally, a schedule has now been established for every other year training block with active shooter on one year and rescue task force training on another year.

- Upgrade of department rifle optics. Previous optics were procured through the federal DRMO program. These optics were beginning to fail and per the procurement contract, we were not allowed to have them repaired for continued use. These optics were replaced with end of year department savings, which amounted to approximately.
- Training section hosted 7 in house schools which provided free or reduced tuitions for several GFPD officers/detectives.
- Use of end of year fiscal savings for capital improvement projects. These projects consisted of over 70% replacement of building carpet and new work stations for detectives. Project was approved in FY 23 and completed in the start of FY24.

Priority Goals and Objectives – For the Upcoming Year

- Complete carpet replacement in administrative offices on first and second floor. Estimated cost for this will be around \$40,000.00.
- Installation of desks, chairs, phones, computers, and associated infrastructure in the patrol briefing area. This will function as the temporary backup 911 location as well as provide patrol officers with a work area in the building to complete reports.
- Apply and receive the 2023 Justice Assistance Grant for funds to procure a drone storage compartment for a patrol vehicle and purchase new tasers for SRO's and detectives. GFPD's funding amount in this grant is \$32,922.00.
- Begin replacement of Animal Control vehicles. These aging 2011 vehicles are beginning to mechanically become unreliable. We will be working with the city shop manager on this process.
- Complete purchase and installation of new MDT's for ACO vehicles and complete install of vehicle storage vaults and associated equipment in patrol vehicles. This equipment was purchased through the 2022 Justice Assistance Grant.

Support Services	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$1,323,142	\$1,502,326	\$1,502,326	\$1,502,326	\$1,633,789
Supplies	\$112,339	\$114,999	\$114,999	\$198,530	\$114,999
Purchased Services	\$137,497	\$187,923	\$187,923	\$240,974	\$187,923
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 Support Services	\$1,572,979	\$1,805,248	\$1,805,248	\$1,941,830	\$1,936,711

Full Financial Summary on page(s) 86-93

Police Department

Budget by Department

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

- Steady progress on scanning archiving project. 2008 and 2009 case reports are scanned and entered in to Pro-suite in addition to being backed up on City server.
- Two additional years of micro-film digitized (2000 & 2001 case reports).
- Expungement requests caught up and complete.
- Several audits completed in evidence in addition to the 3 most secure audits that are performed annually.
- Despite resignations, retirements, disciplinary issues, and illness with my bureau, I was able to adjust priorities and reassign duties amongst staff. This was particularly challenging as open positions took 9-10 months to fill. Jim Wells and I were heavily involved in the day-to-day duties of staff to make sure all functions were being completed.

Priority Goals and Objectives – For the Upcoming Year

- Gun Auction.
- Evidence audits – goal is to get everything audited before a move to our new addition in 2025.
- Completion of 2010 case files being scanned and archived.
- Evaluate CSO duties as I now have 2 CSOs. The shoplift reports coming in via web reporting are proving to be more that even 2 CSOs can handle. I will need to work closely with the Patrol Bureau and possibly all command staff to determine how this workload will be handled and distributed in the near future, especially if the Mill Levy does not pass.
- Continue work with various engineers, architects and City staff in preparation of the new evidence addition. This collaboration is critical as we MUST hit our budget and still have the new addition meet the daily and long-term needs of the department.

Records Bureau	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$645,972	\$732,811	\$732,811	\$644,007	\$760,799
Supplies	\$21,272	\$23,645	\$23,645	\$32,705	\$32,645
Purchased Services	\$368	\$2,250	\$2,250	\$889	\$2,250
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	\$667,612	\$758,706	\$758,706	\$677,601	\$795,694

Full Financial Summary on page(s) 86-93

Police Department

Budget by Department

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 our first Text to 9-1-1 message.
- Rosalyn Baldwin visit – her goal is to visit all 50 states so that she can show her support for law enforcement by giving out hugs.
- A successful planned transfer of our 9-1-1 and alarm lines to the Lewis & Clark County PSAP.
- National Public Safety Telecommunicator Week – a great week to celebrate and recognize everyone at the 9-1-1 Center.
- The end of the Federal COVID-19 Public Health Emergency.

Priority Goals and Objectives – For the Upcoming Year

- Retention – a focused effort to keep our current staffing.
- Recruitment – an ongoing effort to fill our vacant positions.
- Relocation – exploring several viable options.
- Monitor the State’s progress towards a Statewide ESInet.
- Monitor the State’s 911 Grant Program.

911 Dispatch Center	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$1,559,739	\$1,960,287	\$1,960,287	\$1,571,662	\$2,105,596
Supplies	\$10,894	\$10,903	\$10,903	\$59,696	\$10,201
Purchased Services	\$225,059	\$220,599	\$220,599	\$219,845	\$246,775
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$198,979	\$216,141	\$216,141	\$216,141	\$236,908
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total 911 Dispatch Center	\$1,994,671	\$2,407,930	\$2,407,930	\$2,067,344	\$2,599,480

Full Financial Summary on page(s) 162

Police Department

Budget by Department

COPS Grant

The City received a COPS grant to hire 3 new patrol officers.

COPS Grant	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$62,653	\$287,073	\$287,073	\$215,771	\$317,225
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 COPS Grants	\$62,653	\$287,073	\$287,073	\$215,771	\$317,225

Full Financial Summary on page(s) 86-93

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$2,616	\$0	\$0	\$9,406	\$0
Purchased Services	\$141,229	\$0	\$0	\$132,441	\$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	\$346,674	\$346,674	\$346,674	\$346,674	\$346,674
Total 911 Special Revenue	\$490,519	\$346,674	\$346,674	\$488,521	\$346,674

Full Financial Summary on page(s) 120

Police Department

Budget by Department

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.

911 Special Revenue	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$43,901	\$0	\$0	\$88,431	\$0
Purchased Services	\$66,938	\$900	\$900	\$140,445	\$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 911 Special Revenue	\$110,840	\$900	\$900	\$228,876	\$900

Full Financial Summary on page(s) 121

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$16,732	\$0	\$0	\$15,557	\$0
Supplies	\$128	\$0	\$0	\$324	\$0
Purchased Services	\$9,692	\$0	\$0	\$1,036	\$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	\$26,552	\$0	\$0	\$16,917	\$0

Police Department

Budget by Department

HIDTA Grant	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$55,034	\$73,060	\$73,060	\$56,970	\$77,503
Supplies	\$3,822	\$0	\$0	\$11,820	\$0
Purchased Services	\$70,055	\$0	\$0	\$109,455	\$0
Debt Service	\$39,315	\$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	\$145,041	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total HIDTA Grant	\$313,267	\$73,060	\$73,060	\$178,245	\$77,503

Full Financial Summary on page(s) 122-123

Police Debt Service

This division was created to pay the debt service on a lease purchase for radio equipment.

Police Debt Service	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$231,570	\$231,570	\$231,570	\$231,570	\$231,570
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 Debt Service	\$231,570	\$231,570	\$231,570	\$231,570	\$231,570

Full Financial Summary on page(s) 86-93



Public Library

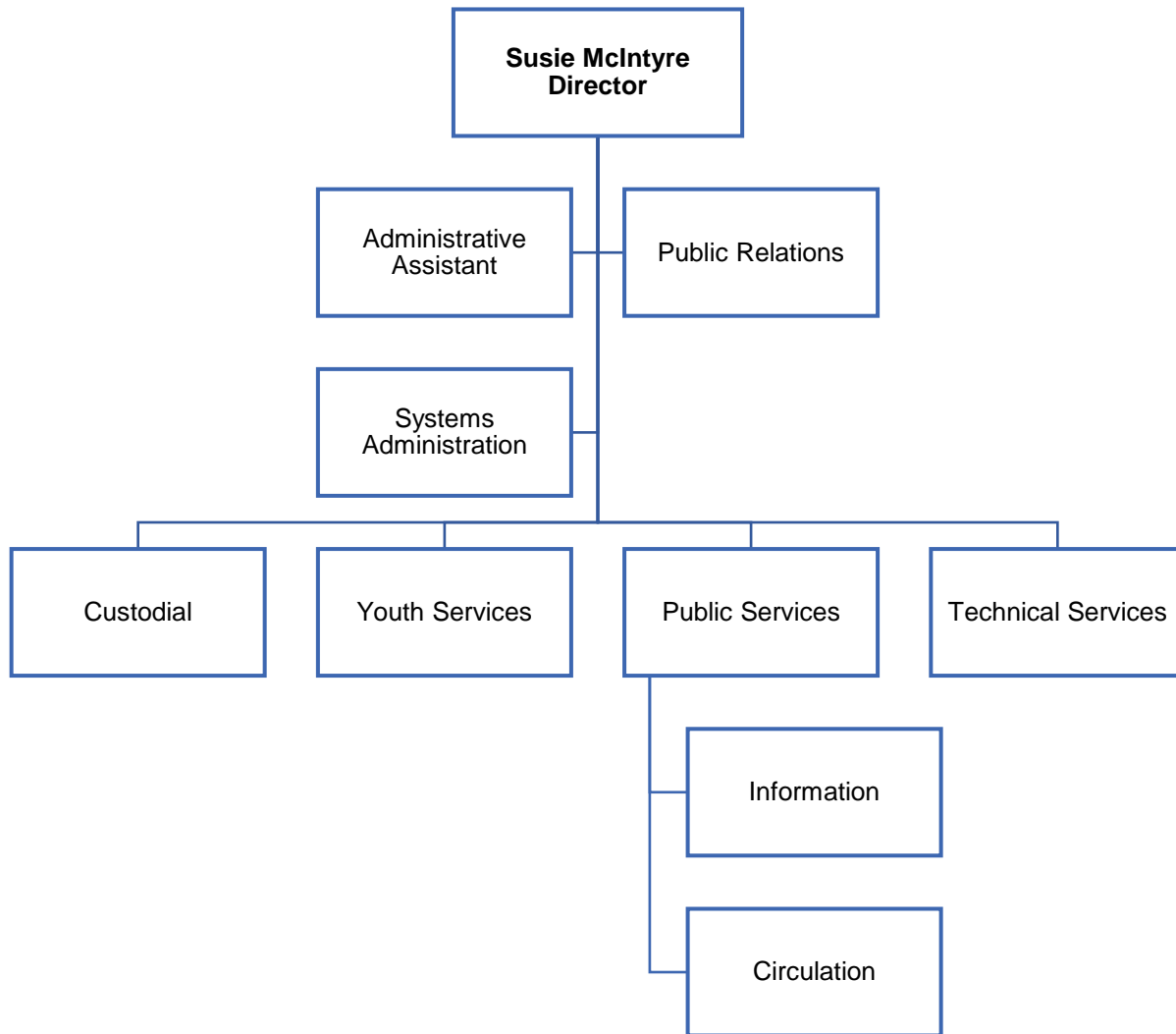
MISSION STATEMENT

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.

Public Library

Budget by Department

Organizational Structure



Authorized Personnel (FTEs)

FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted
-------------------	-------------------	--------------------

Library

Library Department Total	17.80	18.18	31.60
---------------------------------	--------------	--------------	--------------

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.

Public Library

Budget by Department

Library Administration

Goals and Objectives

Major Accomplishments - In the Past Year

- The Library created a Master Plan and presented it to the City Commission and the community.
- The Library upgraded all of the Library’s network cabling and the Library’s fiber connection to improve our Broadband speed to 1 Gig.
- The Library installed a permanent StoryWalk in Gibson Park and created a visual connection from the Park to the Library by creating a painted path on the sidewalk.
- The Library joined the Partners and is now providing patrons with expanded access to materials.
- The Library successfully passed a Library Mill Levy to achieve sustainable funding for a thriving Library.

Priority Goals and Objectives – For the Upcoming Year

- Hire and train new staff as defined in the Library Levy Implementation plan.
- Expand service hours so that the Library is open 7 days a week. Expand bookmobile service so that the Bookmobile provides service 6 days a week.
- Improve safety at the Great Falls Public Library by engaging with the community about issues in the Library Park and hiring and training two full-time Safety Specialists/Security Guards.
- Expand digital resources to the community—additional access to eBooks, eAudiobooks and learning resources.
- Expand Library resources and programming to improve early literacy services, teen services and lifelong learning opportunities for the whole community.

Library Admin	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$1,139,059	\$1,261,712	\$1,261,712	\$1,201,470	\$1,201,784
Supplies	\$24,394	\$24,100	\$29,543	\$23,331	\$26,900
Purchased Services	\$406,837	\$163,272	\$163,272	\$154,672	\$217,018
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$546	\$450	\$450	\$214	\$450
Internal Service	\$105,172	\$115,419	\$115,419	\$115,419	\$116,653
Capital Outlay	\$0	\$0	\$17,263	\$17,438	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Library Admin	\$1,676,009	\$1,564,953	\$1,587,659	\$1,512,544	\$1,562,805

Full Financial Summary on page(s) 100-101

Public Library

Budget by Department

Library Levy	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$933,316
Supplies	\$0	\$0	\$0	\$0	\$15,043
Purchased Services	\$0	\$0	\$0	\$0	\$95,000
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 Library Levy	\$0	\$0	\$0	\$0	\$1,043,359

Library Bookmobile

Bookmobile	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$12,195	\$0	\$0	\$0	\$0
Supplies	\$2,998	\$1,800	\$1,800	\$2,665	\$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	\$4,341	\$3,366	\$3,366	\$3,366	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Bookmobile	\$19,534	\$5,166	\$5,166	\$6,031	\$0

Full Financial Summary on page(s) 100-101

Public Library

Budget by Department

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$35,520	\$6,700	\$6,700	\$46,731	\$6,700
Purchased Services	\$281,552	\$233,030	\$542,587	\$211,803	\$233,030
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	\$10,000	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Library Foundation	\$317,073	\$239,730	\$559,287	\$258,534	\$239,730

Full Financial Summary on page(s) 102



Public Works Department

MISSION STATEMENT

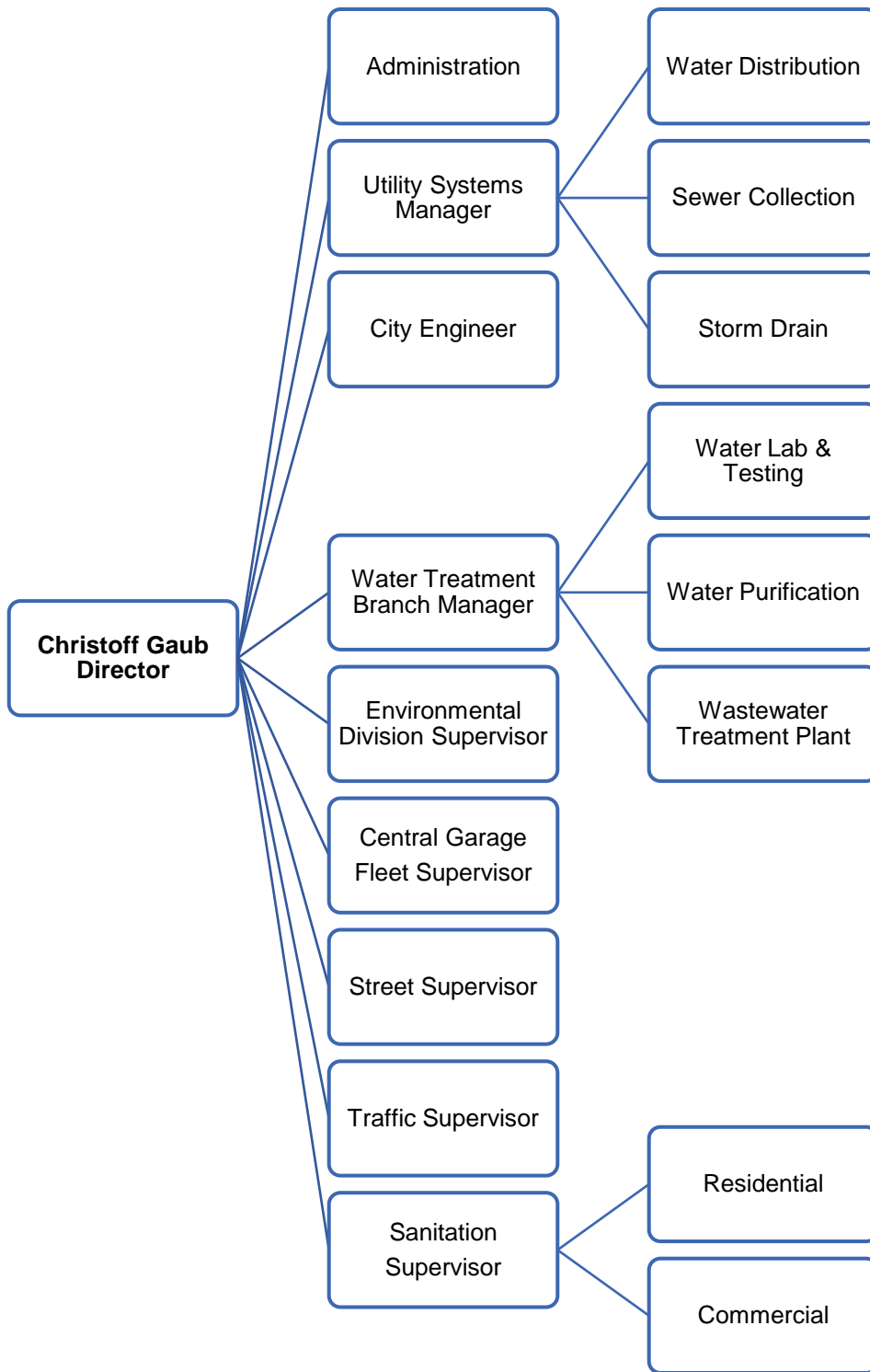
The City of Great Falls Public Works Department will meet the needs of our community by professionally managing the public infrastructure and ensuring a safe, clean, and healthy environment. We will accomplish our Mission by:

- 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

Public Works Department

Budget by Department

Organizational Structure



Public Works Department

Budget by Department

Authorized Personnel (FTEs)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted
Public Works			
Street Fund			
Street Maintenance	25.06	25.06	25.06
Traffic	5.00	5.00	5.00
Public Works Admin Fund	4.00	4.00	4.00
Engineering Fund	18.00	18.25	19.25
Water Fund			
Lab Testing	2.00	2.00	2.00
Purification	14.00	13.90	12.60
Distribution	18.40	18.90	18.85
Sewer Fund			
Sewer Treatment	0.25	0.10	0.40
Sewer Collection	11.40	10.90	10.85
Environmental Compliance	2.40	2.50	2.50
Storm Drain Fund	2.55	2.70	2.80
Sanitation			
Residential	11.51	10.51	10.50
Commercial	8.51	9.51	10.51
Central Garage	11.93	11.93	11.93
Public Works Department Total	135.00	135.25	136.25

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

- Hired the new PW Director, City Engineer, 2 new Division Managers to fill open positions due to retirements and resignations.
- Increased community outreach by presenting at the Military Affairs Council, the Rotary Club, and at Neighborhood Councils on issues affecting neighborhoods, to promote open and accessible government.
- Institutionalized organizational changes by creating positions for and hiring Superintendents in Engineering, Utilities, Street, Central Garage along with the previous hire in the Water Plant; as well as standing up a focused Development Review Coordination office within the Engineering Division to facilitate the transition of public works infrastructure review from Planning and Community Development to Public Works.

Public Works Department

Budget by Department

- Hired GIS/Asset Management Tech position to replace IT/Asset Mgmt Tech to focus more on our Asset Management investment strategy and provide backup for Engineering GIS draftsman.
- Continued to use social media to inform and educate citizens about our day-to-day operations.

Priority Goals and Objectives – For the Upcoming Year

- Continue to provide safe, seamless, cost effective & excellent ratepayer and customer service.
- Continue to build outreach to the community via meetings, speaking engagements, tours, the use of social media and other strategies to inform and educate citizens and our elected leadership about our day-to-day operations and projects.
- Continue to build a healthy organizational climate through positive leadership, employee education, training, and activities to promote capability, safety, and wellness in the workplace.
- Continue to evaluate the Public Works organizational structure and business processes, and institute change where appropriate to improve effectiveness, efficiency, and transparent, defensible, and repeatable processes.
- Continue to build an ‘asset management’ culture and mindset, including technology and processes, to help inform investment decisions through a data informed process.

Public Works Admin	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$432,212	\$457,295	\$457,295	\$389,193	\$451,141
Supplies	\$35,126	\$41,700	\$41,700	\$33,208	\$29,800
Purchased Services	\$96,503	\$139,999	\$166,784	\$106,978	\$188,539
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$84,663	\$94,902	\$94,902	\$94,902	\$116,471
Capital Outlay	\$0	\$18,000	\$18,000	\$7,500	\$180,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Public Works Admin	\$648,503	\$751,896	\$778,681	\$631,781	\$965,951

Full Financial Summary on page(s) 184

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,

Public Works Department

Budget by Department

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

- Purchase of New Cat Paver and Double Drum Roller.
- Completed ADA Improvements in Lincoln School area.
- Updated Signal conduit on Park and 2nd Ave N Signal.
- Used New Striping Unit(Formerly Street Sweeper) to paint 37 Miles of Pavement Markings.
- Reconstructed 4 Blocks of City Streets on the SW Side.

Priority Goals and Objectives – For the Upcoming Year

- Update OCI Ratings including ADA Ramps in Cartegraph. Develop asset management to make data driven plans and decisions.
- Update City Traffic Signal Heads to comply with MUTCD Standards.
- Complete 33rd St S ADA Upgrades and Mill and Overlay- Mill and Overlay Lincoln School area.
- Research and develop employee Safety and Skills training options and Standard Operating Procedures to grow capable and credible staff.
- Continue to identify and fund ADA improvements to close critical gaps for ADA stakeholders.

Street Maintenance	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$1,754,210	\$2,170,036	\$2,170,036	\$1,973,320	\$2,197,889
Supplies	\$1,091,792	\$1,459,635	\$1,459,635	\$1,032,207	\$1,677,725
Purchased Services	\$171,019	\$558,601	\$615,623	\$260,881	\$593,353
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$70,203	\$0	\$0	\$15,816	\$0
Internal Service	\$1,487,494	\$1,755,378	\$1,755,378	\$1,755,378	\$1,759,058
Capital Outlay	\$403,697	\$1,650,252	\$2,508,951	\$560,026	\$3,596,539
Transfer Out	\$50,000	\$60,399	\$60,399	\$60,399	\$0
Total Street Maintenance	\$5,028,416	\$7,654,301	\$8,570,022	\$5,658,027	\$9,824,564

Public Works Department

Budget by Department

Traffic	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$453,740	\$473,149	\$473,149	\$473,149	\$494,441
Supplies	\$82,648	\$162,800	\$162,800	\$155,644	\$168,800
Purchased Services	\$16,470	\$22,430	\$22,430	\$17,981	\$36,985
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$107	\$0	\$0	\$77	\$0
Internal Service	\$81,909	\$94,015	\$94,015	\$94,015	\$90,967
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Traffic	\$634,874	\$752,394	\$752,394	\$740,866	\$791,193

Full Financial Summary on page(s) 115-116

Gas Tax BarSAA

Gas Tax BarSAA	2022 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$285,441	\$0	\$0	\$0	\$0
Capital Outlay	\$726,162	\$1,268,369	\$2,558,178	\$915,097	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Gas Tax BarSAA	\$1,011,603	\$1,268,369	\$2,558,178	\$915,097	\$0

*Gas Tax BarSAA Fund will move to the Street Fund in FY2024.

Full Financial Summary on page(s) 119

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

Public Works Department

Budget by Department

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$27,700	\$27,700	\$8,425	\$20,000
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	\$236,721	\$332,440	\$399,223	\$358,185	\$224,468
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$236,721	\$360,140	\$426,923	\$366,610	\$244,468

Full Financial Summary on page(s) 149-151

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

- Updated water system model and water master plan.
- Repaired 45 main breaks.
- Replaced 4,995 ft. of water main.
- Installed 832 MXU's.
- 33rd St tank life analysis.

Priority Goals and Objectives – For the Upcoming Year

- Complete the SW side Phase 2 and 3 water main replacement project.

Public Works Department

Budget by Department

- Lead service line replacement pilot project.
- Install a minimum of 650 MXU's.
- Use the water model to identify and replace critical infrastructure.
- Continue replacing water meters as needed.

Water Distribution	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$1,406,613	\$1,625,304	\$1,625,304	\$1,523,413	\$1,754,209
Supplies	\$559,727	\$426,250	\$426,250	\$515,828	\$602,450
Purchased Services	\$171,026	\$101,601	\$134,144	\$110,211	\$73,901
Debt Service	\$2,281,611	\$2,282,444	\$2,282,444	\$2,282,444	\$2,281,174
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$21,988	\$0	\$0	\$13,501	\$0
Internal Service	\$951,524	\$1,078,538	\$1,078,538	\$1,036,645	\$1,131,572
Capital Outlay	\$1,585,104	\$3,780,529	\$5,657,915	\$2,826,039	\$4,210,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Distribution	\$6,977,593	\$9,294,666	\$11,204,595	\$8,308,081	\$10,053,306

Full Financial Summary on page(s) 149-151

Water Lab and 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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$79,478	\$172,422	\$172,422	\$170,132	\$195,568
Supplies	\$31,267	\$27,505	\$27,505	\$18,316	\$27,505
Purchased Services	\$64,236	\$63,504	\$63,504	\$59,078	\$64,350
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$13,219	\$18,572	\$18,572	\$18,572	\$21,224
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Lab & Testing	\$188,200	\$282,003	\$282,003	\$266,098	\$308,647

Full Financial Summary on page(s) 149-151

Public Works Department

Budget by Department

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 Solids mitigation engineering and started construction spring 2023.
- Installed ultrasonic flow meters for low service pumping.
- Phase II filter rehabilitation complete.
- Evaluate Hill 57 engineering complete.
- Evaluated 33rd St tank for needed repairs.

Priority Goals and Objectives – For the Upcoming Year

- Lead service line replacement/Corrosion control study.
- Complete Solids Mitigation project spring 2023.
- Complete repairs on 33rd St/Build new tank.
- City of Great Falls to take over hauling of solids at Wastewater plant.
- Investigate on-site generation of chlorine.

Water Purification	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$1,004,682	\$1,290,803	\$1,290,803	\$1,172,646	\$1,289,096
Supplies	\$685,826	\$1,074,664	\$1,074,664	\$1,003,139	\$1,161,705
Purchased Services	\$839,553	\$799,446	\$1,035,569	\$863,661	\$2,091,618
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$847,760	\$958,258	\$958,258	\$957,446	\$1,010,672
Capital Outlay	\$506,458	\$6,427,122	\$11,855,589	\$7,242,462	\$1,800,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Purification	\$3,884,279	\$10,550,293	\$16,214,883	\$11,239,354	\$7,353,091

Full Financial Summary on page(s) 149-151

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.

Public Works Department

Budget by Department

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$38,270	\$493,480	\$520,056	\$460,800
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$0	\$38,270	\$493,480	\$520,056	\$460,800

Full Financial Summary on page(s) 152-153

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

- Cleaned approximately 120 miles of sewer main.
- Continued our root control program.
- Lining project, Phase 24 14,090 LFT of sewer main lined.
- Seven contracted spot repairs for the lining project, along with UV CIPP lining demo.
- Continued our CCTV program, to determine the condition of our system.

Priority Goals and Objectives – For the Upcoming Year

- Line 35 -40 blocks of sewer main, Phase 25 18,150LFT of sewer main.

Public Works Department

Budget by Department

- Continue our root control program.
- Clean approximately 120 miles of sewer main.
- Continue our (CCTV) program for condition assessment.
- Put out a sanitary sewer manhole rehab project.

Sewer Collections	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$808,237	\$904,229	\$904,229	\$844,223	\$1,000,543
Supplies	\$93,388	\$97,000	\$97,000	\$107,630	\$115,000
Purchased Services	\$76,304	\$42,673	\$51,215	\$30,406	\$51,873
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$874,365	\$885,006	\$885,006	\$878,033	\$956,581
Capital Outlay	\$1,001,677	\$1,467,465	\$3,227,123	\$1,546,278	\$2,820,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Collections	\$2,853,972	\$3,396,373	\$5,164,573	\$3,406,570	\$4,943,997

Full Financial Summary on page(s) 152-153

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

- Transitioned to Water Treatment Branch Manager complete.
- Final stages to resolve discharge permit completed.
- Completed Final Basin 1 & 2 construction repairs.
- Electrical testing of breakers on substation complete.
- HVAC for solids building engineering done and will be bid out fall of 2022. Expected construction start date is Spring 2024.

Priority Goals and Objectives – For the Upcoming Year

- Start sanitary sewer river crossing construction and LS 1 upgrades.
- West Side bar screen replacement.
- Complete DEQ permit renewal.
- Move solids hauling to be completed by the City of Great Falls Spring 2024.

Public Works Department

Budget by Department

- Five 1,200-amp and two 2,000-amp substation breakers have been reconditioned or replaced. There is one 2,000-amp breaker left with an ETC of November 2023.

Sewer Treatment	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$4,697	\$14,283	\$14,283	\$12,610	\$55,808
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$4,055,708	\$4,265,214	\$4,291,098	\$3,952,175	\$4,604,830
Debt Service	\$1,491,828	\$1,153,037	\$1,153,037	\$1,153,037	\$1,151,856
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$16,997	\$0	\$0	\$1,056	\$0
Internal Service	\$327,803	\$351,188	\$351,188	\$351,188	\$374,124
Capital Outlay	\$517,354	\$7,638,894	\$13,448,758	\$5,246,895	\$9,120,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Treatment	\$6,414,386	\$13,422,616	\$19,258,364	\$10,716,961	\$15,306,618

Full Financial Summary on page(s) 152-153

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

- Worked with EPA on iterative process of reviewing & updating proposed industrial pretreatment local limits. Local limits are now considered “approvable” by EPA and are simply awaiting the completion of the required public comment portion of the process.
- Hosted the City’s HazWaste Collection Day.
- Successfully renewed eight (8) & issued three (3) new Trucked & Hauled Waste Permits.
- Filled IPT Compliance position. Trudy has become a vital component of our division.
- Continued ongoing discussions and coordination with permitted industrial users in order to continue building on working relationships.

Priority Goals and Objectives – For the Upcoming Year

- Finalize Local Limits and update City Ordinance accordingly.
- Continue to host the HazWaste Collection Day and research potential avenues to improve this service to the community (i.e., latex based paint program).
- Continue process to reissue / renew permits for existing industrial users.
- Expand City’s inventory of industrial users (IU) to include non-permitted facilities. This will be a significant undertaking with a substantial number of inspections and additional record keeping.
- Continue to examine IPT Program elements and modify/improve them as needed.

Public Works Department

Budget by Department

Sewer Environmental	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$160,548	\$248,385	\$248,385	\$193,826	\$240,999
Supplies	\$4,916	\$11,688	\$11,688	\$9,702	\$11,688
Purchased Services	\$76,890	\$144,445	\$144,445	\$94,445	\$172,845
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$42,139	\$50,063	\$50,063	\$50,063	\$54,071
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Environmental	\$284,494	\$454,581	\$454,581	\$348,036	\$479,603

Full Financial Summary on page(s) 152-153

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

- Storm drain master plan/model.
- Phase 3 of Valeria Way (lining project Fall 2023).
- Central Ave and 3rd St. drainage construction Phase 1 (nearing completion).
- Smith Coulee & Berkner Heights Det. Ponds (design).
- Cleaning and maintenance of storm drain to prevent backups.

Priority Goals and Objectives – For the Upcoming Year

- Central Ave and 3rd St. drainage construction Phase 2.
- Smith Coulee & Berkner Heights Det. Ponds (construction).
- Use the storm water master plan to identify deficiencies in the system.
- Maintain storm water detention ponds to comply with MS4.
- Continue to clean and maintain the storm mains.

Public Works Department

Budget by Department

Storm Drain Collection	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$20,117	\$21,089	\$21,089	\$26,369	\$32,147
Supplies	\$4,841	\$7,500	\$7,500	\$2,292	\$7,500
Purchased Services	\$176,886	\$42,312	\$42,312	\$48,836	\$53,712
Debt Service	\$795,211	\$796,309	\$796,309	\$796,309	\$653,000
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$6,911	\$0	\$0	\$4,898	\$0
Internal Service	\$410,759	\$503,197	\$503,197	\$494,197	\$530,345
Capital Outlay	\$1,934,594	\$3,442,426	\$5,246,881	\$774,458	\$3,508,000
Transfer Out	\$0	\$0	\$0		\$0
Total Collection	\$3,349,320	\$4,812,833	\$6,617,288	\$2,147,359	\$4,784,704

Full Financial Summary on page(s) 155-156

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

- Updated Storm Water Management Plan (SWMP) to reflect new MT DEQ MS4 permit.
- Began implementation of robust post-construction inspection process. Including more thorough inspections, higher frequency of inspections, better reporting, etc.
- Hosted the City's HazWaste Collection Day.
- Filled Program Specialist position. Jack has become a vital component of our division.
- Continued coordinating with other local entities (Cascade Conservation District & Sun River Watershed Group).

Priority Goals and Objectives – For the Upcoming Year

- Finalize Storm Drain Design Manual (SDDM) & OCCGF updates; including newly proposed Preferred Contractor Program (PCP) and Regional Treatment Facility (RTF) policies.
- Continue to host the HazWaste Collection Day and research potential avenues to improve this service to the community (i.e., latex based paint program).
- Update and provide training on the City's stormwater related SOPs.
- Host training session in association with the PCP.
- Fill and train Stormwater Compliance position in order to alleviate work load issues.

Public Works Department

Budget by Department

Storm Drain Environmental	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$174,448	\$241,658	\$241,658	\$194,623	\$230,835
Supplies	\$1,162	\$14,878	\$14,878	\$5,565	\$14,878
Purchased Services	\$81,453	\$146,397	\$168,993	\$29,570	\$174,747
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$38,775	\$47,563	\$47,563	\$47,563	\$52,648
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Environmental	\$295,838	\$450,496	\$473,092	\$277,321	\$473,108

MS4 PHASE II UPGRADES	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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 on page(s) 155-156

Sanitation

The Sanitation Fund is split in to three divisions - 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

Public Works Department

Budget by Department

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

- Added more Residential & Commercial stops.
- Added a new Residential truck to our fleet.
- Solid Waste Study was complete.
- Back to full staff and added a new driver position.
- Did some small route changes on commercial & residential routes to make them more efficient.

Priority Goals and Objectives – For the Upcoming Year

- Continue to add more Residential & Commercial stops.
- Add a new roll-off and commercial rear truck to our fleet.
- Explore the options of changing rear load commercial routes over to front load.
- Look at adding a Sanitation Superintendent in budget FY25.
- Look at some more route changes to make routes more efficient.

Central Garage	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$247,797	\$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	\$408,550	\$408,550	\$401,079	\$607,248
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$247,797	\$408,550	\$408,550	\$401,079	\$607,248

Public Works Department

Budget by Department

Sanitation Commercial	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$663,583	\$789,478	\$789,478	\$815,233	\$918,063
Supplies	\$213,647	\$240,635	\$240,635	\$245,031	\$240,635
Purchased Services	\$405,007	\$430,838	\$430,838	\$489,052	\$436,822
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$3,364	\$0	\$0	\$3,092	\$0
Internal Service	\$344,571	\$437,686	\$437,686	\$437,686	\$512,579
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total San. Commercial	\$1,630,172	\$1,898,637	\$1,898,637	\$1,990,094	\$2,108,099

Sanitation Residential	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$904,292	\$897,920	\$897,920	\$841,556	\$924,329
Supplies	\$266,008	\$294,706	\$294,706	\$275,396	\$294,706
Purchased Services	\$669,245	\$769,549	\$769,549	\$782,055	\$755,533
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$20,580	\$0	\$0	\$3,370	\$0
Internal Service	\$490,355	\$580,761	\$580,761	\$580,761	\$640,717
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total San. Residential	\$2,350,479	\$2,542,936	\$2,542,936	\$2,483,138	\$2,615,285

Full Financial Summary on page(s) 157-158

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.

Goals and Objectives

Major Accomplishments - In the Past Year

- 1st Fire engine refurbish is complete and 2nd Engine is in progress.
- Lunch room project is finishing up construction by 8/31/23.
- Rock Chip program is up and running.
- Secured demo aerial unit for fire dept.

Priority Goals and Objectives – For the Upcoming Year

Public Works Department

Budget by Department

- Complete repairs to storage building #3.
- Continue to navigate supply chain issues with vehicles, equipment, parts, and repairs.
- Assist in the completion of the generator project for public works.
- Take delivery of new fire aerial unit.

Central Garage	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$958,279	\$1,034,039	\$1,034,039	\$938,479	\$1,097,395
Supplies	\$961,392	\$940,760	\$990,760	\$1,000,317	\$913,618
Purchased Services	\$220,377	\$85,275	\$213,221	\$150,447	\$86,125
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$5,191	\$0	\$0	\$150	\$0
Internal Service	\$228,408	\$243,923	\$243,923	\$243,923	\$274,249
Capital Outlay	\$844,317	\$1,072,940	\$1,730,239	\$582,981	\$1,183,830
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$3,217,964	\$3,376,937	\$4,212,182	\$2,916,297	\$3,555,217

Full Financial Summary on page(s) 174

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. Most of the revenue is received for services provided to other divisions of the Public Works Department.

Goals and Objectives

Major Accomplishments - In the Past Year

- Developed software solutions such that Engineering can determine the available capacity of the City's Water System.
- Created new management positions including the Development Review Coordinator and the Civil Engineer Superintendent that will provide upward mobility to employees, provide continuity during times when the City Engineer is absent, and help ensure consistency across the division.

Public Works Department

Budget by Department

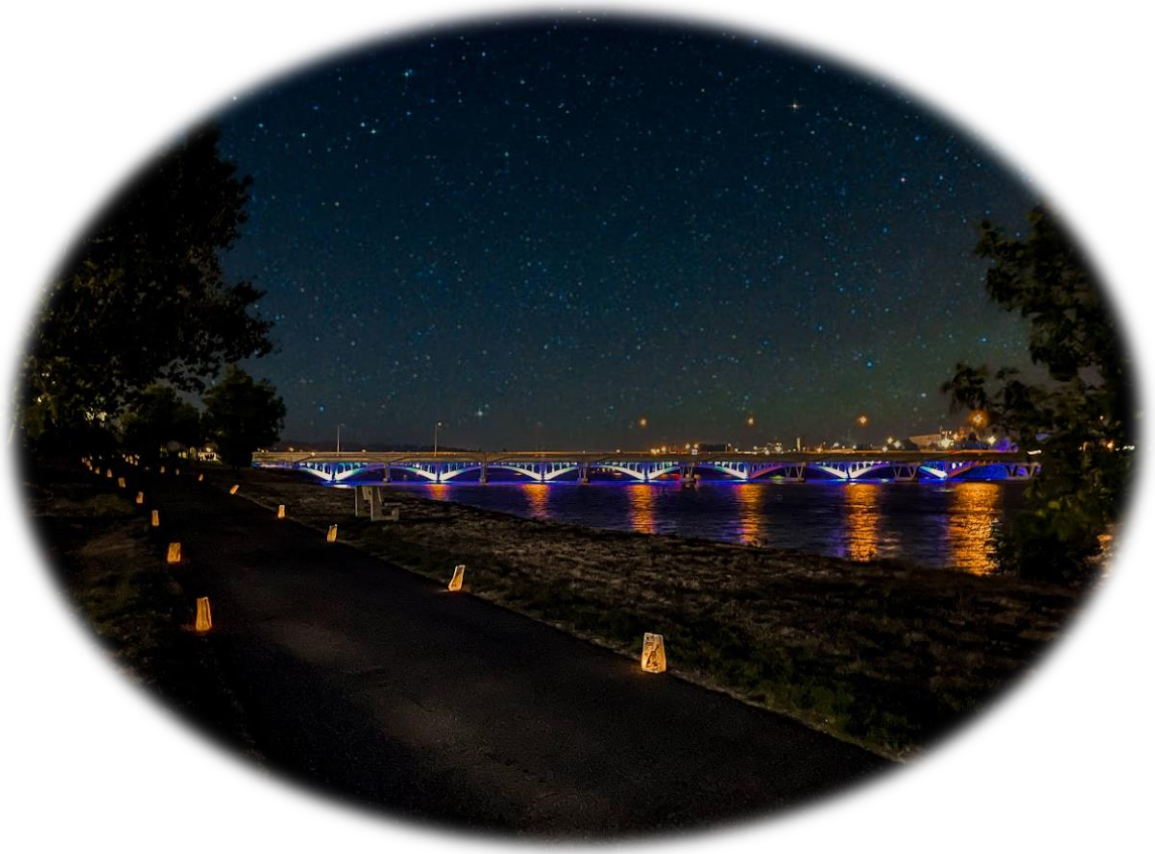
- Coordinated with Legal Department to implement an alternative project delivery method called General Construction Manager (GCCM) which allows the City to bring a Contractor onboard during the design phase of large projects.
- Public Works is implementing recommendations for storm drainage system improvements within the downtown area to reduce the amount of flooding that occurs downtown during short duration, high intensity storms and Engineering has played a large role in the process to apply for and receive approximately \$5 million in grant funds for multiple projects.
- Engineering provided support and continued involvement in the comprehensive process for development review and management of development related projects.

Priority Goals and Objectives – For the Upcoming Year

- Finish the over-haul and the revamp of the City’s Americans with Disabilities Act Transition Plan and present the plan to the Commission for consideration.
- Finish developing software solutions such that Engineering can determine the available capacity of the City’s Sewer System and Storm Drainage System.
- Streamline the invoice pay application routing process to reduce the time it takes to get a contractor paid and to reduce the chance of an application being lost. The idea is to have the pay application routing process be like the improved Intent to Create process.
- Continue to manage and improve Engineering’s overall structure and business processes and institute change where appropriate to improve effectiveness, efficiency, and transparent, defensible, and repeatable processes especially as it relates to interactions with the development community.
- Implement the transition of development review from Planning and Community Development to Public Works Engineering. Continue educating staff engineers regarding how to complete consistent development review to ensure Public Works has capacity to respond to the City’s development needs.

Engineering	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$1,366,640	\$1,882,333	\$1,882,333	\$1,498,670	\$2,142,829
Supplies	\$59,853	\$71,608	\$71,608	\$59,110	\$39,108
Purchased Services	\$91,154	\$70,480	\$70,480	\$59,337	\$102,980
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$480	\$0	\$0	\$27,996	\$0
Internal Service	\$256,296	\$310,436	\$310,436	\$310,436	\$362,959
Capital Outlay	\$0	\$7,000	\$34,914	\$27,914	\$7,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Engineering	\$1,774,423	\$2,341,857	\$2,369,771	\$1,983,463	\$2,654,876

Full Financial Summary on page(s) 183



Special Districts

Special Districts are not assigned to a specific Department or may be overseen by several Departments.

Special Districts

Budget by Department

Street Lighting District

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$7,870	\$10,000	\$10,000	\$11,501	\$10,001
Purchased Services	\$1,068,755	\$1,243,491	\$1,243,491	\$1,172,583	\$1,299,444
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$149,803	\$158,115	\$158,115	\$158,115	\$161,981
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Street Lighting Districts	\$1,226,427	\$1,411,606	\$1,411,606	\$1,342,199	\$1,471,426

Full Financial Summary on page(s) 130

Master Debt SILD

The Master Debt SILD Fund was created to account for City owned and operated new lighting districts debt.

Master Debt SILD	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$4	\$0	\$0	\$0	\$0
Debt Service	\$3,307	\$3,272	\$3,272	\$3,272	\$4,246
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	\$3,311	\$3,272	\$3,272	\$3,272	\$4,246

Full Financial Summary on page(s) 137

Special Districts

Budget by Department

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$1	\$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	\$1,280	\$1,359	\$1,359	\$1,359	\$1,390
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Improvement District Revolving	\$1,281	\$1,359	\$1,359	\$1,359	\$1,390

Full Financial Summary on page(s) 136

Tourism Business Improvement District (TBID) and 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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$63	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$580,606	\$511,216	\$511,216	\$719,293	\$765,508
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	\$580,669	\$511,216	\$511,216	\$719,293	\$765,508

Special Districts

Budget by Department

BID	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$115	\$0	\$0	\$75	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$238,311	\$264,000	\$264,000	\$253,000	\$264,000
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	\$238,426	\$264,000	\$264,000	\$253,075	\$264,000

Full Financial Summary on page(s) 117-118

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$2,000	\$0	\$21,998	\$1,682	\$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	\$2,000	\$0	\$21,998	\$1,682	\$0

Full Financial Summary on page(s) 117-118

Special Districts

Budget by Department

Economic Revolving

This fund represents the only discretionary money available to the City Commission to encourage economic development in Great Falls.

Economic Development	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$24,300	\$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 Economic Development	\$24,300	\$0	\$0	\$0	\$0

Full Financial Summary on page(s) 109

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$1,634	\$0	\$0	\$850	\$0
Debt Service	\$96,211	\$95,363	\$95,363	\$95,363	\$95,450
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$26,443	\$27,252	\$27,252	\$27,252	\$30,274
Capital Outlay	\$33,009	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central MT Ag Tech TID	\$157,297	\$122,615	\$122,615	\$123,465	\$125,724

Full Financial Summary on page(s) 105

Special Districts

Budget by Department

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$16	\$0	\$0	\$5,172	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$7,918	\$8,062	\$8,062	\$8,062	\$14,825
Capital Outlay	\$0	\$0	\$0	\$400,000	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central MT Ag Tech TID	\$7,934	\$8,062	\$8,062	\$413,234	\$14,825

Full Financial Summary on page(s) 106

Downtown TID Bonds

This is a new debt service fund created for the Downtown Tax Increment District after debt was issued. Revenues come from the Downtown District.

Downtown TID Bonds	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$252,889	\$0	\$0	\$202,793	\$500,000
Debt Service	\$414,025	\$412,825	\$412,825	\$412,825	\$412,725
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$100,438	\$117,543	\$117,543	\$117,543	\$117,573
Capital Outlay	\$0	\$0	\$274,010	\$0	\$0
Transfer Out	\$0	\$0	\$500,000	\$500,000	\$500,000
Total Downtown TID	\$767,352	\$530,368	\$1,304,378	\$1,233,161	\$1,530,298

Full Financial Summary on page(s) 135

Special Districts

Budget by Department

Downtown TID Capital Projects

This capital project fund was created when TID bonds were issued for the Civic Center Façade Project.

	2022 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Downtown TID Cap Proj.					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$46,528	\$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	\$479,913	\$0	\$2,547,053	\$1,587,993	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Downtown TID Cap Proj.	\$526,441	\$0	\$2,547,053	\$1,587,993	\$0

Full Financial Summary on page(s) 144

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$9	\$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	\$38,894	\$28,855	\$28,855	\$28,855	\$29,238
Capital Outlay	\$326,668	\$323,000	\$323,000	\$313,250	\$327,250
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total East Industrial Ag Tech Park	\$365,572	\$351,855	\$351,855	\$342,105	\$356,488

Full Financial Summary on page(s) 108

Special Districts

Budget by Department

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$2,118	\$0	\$0	\$8,004	\$0
Debt Service	\$261,660	\$262,730	\$262,730	\$262,730	\$263,541
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$66,060	\$66,043	\$66,043	\$66,043	\$67,953
Capital Outlay	\$425,380	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total West Bank TID	\$755,218	\$328,773	\$328,773	\$336,777	\$331,494

Full Financial Summary on page(s) 134

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. The last debt service payment is in FY 2024.

Soccer Park Bond	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$8	\$0	\$0	\$0	\$0
Debt Service	\$166,599	\$163,162	\$163,162	\$163,162	\$164,480
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,415	\$4,689	\$4,689	\$4,689	\$4,796
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Soccer Park Bond	\$171,022	\$167,851	\$167,851	\$167,851	\$169,276

Full Financial Summary on page(s) 133

Special Districts

Budget by Department

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. This fund will be closed in fiscal year 2023. The last debt service payment was made June 30, 2022.

General Obligation Taxable Bonds	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$4	\$0	\$0	\$0	\$0
Debt Service	\$145,390	\$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 General Obligation Taxable Bonds	\$145,394	\$0	\$0	\$0	\$0

Full Financial Summary on page(s) 138

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$97,869	\$0	\$7,750	\$1,253	\$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	(\$19,295)	\$0	\$273,173	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total General Capital Projects	\$78,574	\$0	\$280,923	\$1,253	\$0

Full Financial Summary on page(s) 140-141

Special Districts

Budget by Department

General Capital Projects – Animal Shelter

Animal Shelter	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$60,206	\$0	\$0	\$1,247	\$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	(\$19,295)	\$0	\$41,598	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Animal Shelter	\$40,911	\$0	\$41,598	\$1,247	\$0

Full Financial Summary on page(s) 140-141

General Capital Projects – Neighborhood Council

Neighborhood Council	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$515	\$0	\$5,495	\$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	\$515	\$0	\$5,495	\$0	\$0

Full Financial Summary on page(s) 140-141

Special Districts

Budget by Department

General Capital Projects – Miscellaneous Admin

Miscellaneous Admin	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$50	\$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	\$165,647	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Miscellaneous Admin	\$50	\$0	\$165,647	\$0	\$0

Full Financial Summary on page(s) 140-141

General Capital Projects – Public Works Admin

Public Works Admin	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$37,098	\$0	\$2,255	\$6	\$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	\$65,928	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Public Works Admin	\$37,098	\$0	\$68,183	\$6	\$0

Full Financial Summary on page(s) 140-141

Special Districts

Budget by Department

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	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 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	\$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 Special State Projects	\$383,402	\$383,402	\$383,402	\$383,402	\$0

Full Financial Summary on page(s) 171

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. This property will be sold in FY 2024.

Port Authority	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2023 Projected Amount as of 06/15/2023	2024 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$870	\$0	\$0	\$0	\$0
Debt Service	\$73,643	\$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	\$74,513	\$0	\$0	\$0	\$0

Full Financial Summary on page(s) 170

Page intentionally left blank

City of Great Falls
Adopted Budget
Fiscal Year 2024

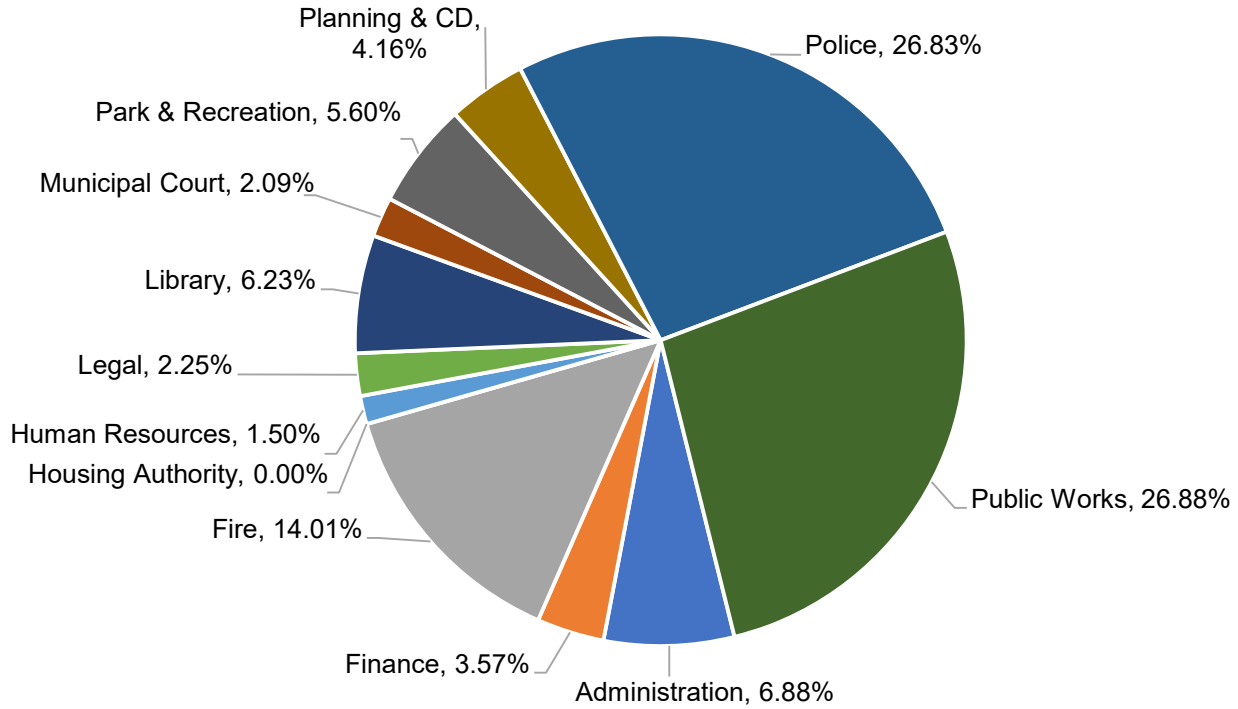
Employee Summary

Full Time Equivalents (FTEs)

Employee Summary

FY2024 FTE Count – Full and Part-Time Positions

FY2024 Adopted FTE Count



	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted
Administration	30.07	34.17	34.89
Finance	16.10	16.10	18.10
Fire	71.00	71.00	71.00
Housing Authority	18.50	18.50	0.00
Human Resources	7.60	7.60	7.60
Legal	9.29	10.29	11.39
Library	17.80	18.18	31.60
Municipal Court	10.49	10.49	10.59
Park & Recreation	34.33	28.49	28.38
Planning & CD	29.50	24.53	21.10
Police	133.00	136.00	136.00
Public Works	135.00	135.25	136.25
Total Full & Part-Time Positions*	512.68	510.60	506.90

*Temporary and Seasonal employees not included

Full Time Equivalents (FTEs)

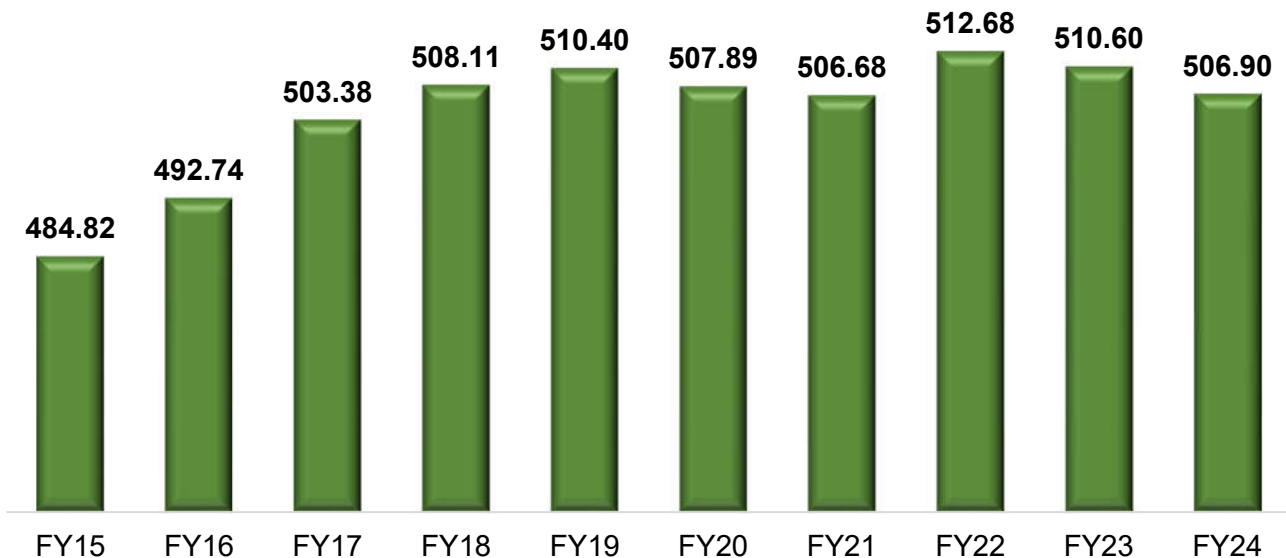
Employee Summary

Changes to FTE Counts in FY2024

General Fund		
Court	0.4 Part-time judge to 1.0 full-time starting 1/1/2024	0.10
Legal	Prosecutor added mid-FY23, changed to 2 support staff FY24, and 0.10 staff attorney	1.10
Information Technology Fund		
	Added desktop support specialist	1.00
Library		
	Mill levy pass	13.43
Housing Authority		
	Separation from the City	(18.94)
Civic Center Events		
	Reduced full-time laborer to part-time	(0.28)
Park & Recreation		
Recreation	Reduced hours	(0.11)
Planning & Community Development		
	Development Engineer transferred to Public Works	(1.00)
Public Works		
Water	Removed SCADA Tech	(1.00)
Engineering	Added development engineer from Planning Department	1.00
Sanitation	Added maintenance worker	1.00

Total Change in FTEs (3.70)

10 Year History of FTEs



Full Time Equivalents (FTEs)

Employee Summary

FTEs by Department and Division

	FY 2022 Actual	FY 2023 Actual	FY 2024 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 Fund	8.00	8.00	9.00
Civic Center Events Fund	4.54	4.54	4.16
Civic Center Facilities (from Planning FY23)	-	4.10	4.20
Administration Department Total	30.07	34.17	34.89
Finance			
Accounting	7.20	7.35	7.25
Utilities	8.50	8.50	8.50
Mail	0.40	0.25	0.25
Federal Block Grant Fund (from Planning FY24)	-	-	1.26
Federal Home Grant Fund (from Planning FY24)	-	-	0.84
Finance Department Total	16.10	16.10	18.10
Fire			
Operations	65.60	65.60	65.60
Prevention	4.40	4.40	4.40
Emergency & Disaster	1.00	1.00	1.00
Fire Department Total	71.00	71.00	71.00
Housing Authority			
Housing Authority Department Total	18.50	18.50	-
Human Resources			
Human Resources Department Total	7.60	7.60	7.60
Legal			
Legal Department Total	9.29	10.29	11.39
Library			
Library Department Total	17.80	18.18	31.60
Municipal Court			
Municipal Court Department Total	10.49	10.49	10.59
Park & Recreation			
Park Areas (General Fund)	11.00	11.00	11.00
Administration (General Fund)	5.00	5.00	5.00
Trails Maintenance (General Fund)	1.00	1.00	1.00
Park Maintenance District Fund	3.00	3.00	3.00
Natural Resources Fund	5.00	5.00	5.00
Recreation Fund	4.18	2.99	2.88
Swimming Pools Fund	5.15	0.50	0.50
Park & Recreation Department Total	34.33	28.49	28.38

Full Time Equivalents (FTEs)

Employee Summary

FTEs by Department and Division - Continued

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted
Planning & Community Development			
Building Permits Fund	11.30	11.78	12.40
Federal Block Grant Fund (to Finance FY24)	2.50	2.58	-
Federal Home Grant Fund (to Finance FY24)	0.30	0.35	-
Parking Fund	0.60	0.45	0.85
Civic Center Facilities Fund (to Admin FY23)	4.20	-	-
Planning Fund and Historic Preservation	10.60	9.38	7.85
Planning & CD Department Total	29.50	24.53	21.10
Police			
Admin	1.75	1.75	1.75
Patrol Services	59.00	60.00	60.00
COPS Grant	-	3.00	3.00
Detectives	26.00	23.00	23.00
Support Services	12.67	13.67	13.67
Records Bureau	9.00	10.00	10.00
HIDTA Task Force	1.00	1.00	1.00
Dispatch Services	23.58	23.58	23.58
Police Department Total	133.00	136.00	136.00
Public Works			
Street Fund			
Street Maintenance	25.06	25.06	25.06
Traffic	5.00	5.00	5.00
Public Works Admin Fund	4.00	4.00	4.00
Engineering Fund	18.00	18.25	19.25
Water Fund			
Lab Testing	2.00	2.00	2.00
Purification	14.00	13.90	12.60
Distribution	18.40	18.90	18.85
Sewer Fund			
Sewer Treatment	0.25	0.10	0.40
Sewer Collection	11.40	10.90	10.85
Environmental Compliance	2.40	2.50	2.50
Storm Drain Fund	2.55	2.70	2.80
Sanitation			
Residential	11.51	10.51	10.50
Commercial	8.51	9.51	10.51
Central Garage	11.93	11.93	11.93
Public Works Department Total	135.00	135.25	136.25
Total All Departments	512.68	510.60	506.90
Seasonal / Temporary Total	30.07	30.79	26.21
Total	542.75	541.39	533.11

Full Time Equivalents (FTEs)

Employee Summary

FTEs by Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted
General Fund			
Mayor/City Commission	1.25	1.25	1.25
Municipal Court	10.49	10.49	10.59
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	10.29	11.39
Police	108.42	111.42	111.42
Fire	71.00	71.00	71.00
Park & Recreation	17.00	17.00	17.00
General Fund Total	233.73	237.73	238.93
Other Funds			
Administration Department Funds (Outside of General Fund)			
Information Technology Fund	7.75	7.75	8.75
City Telephone Fund	0.25	0.25	0.25
Civic Center Events Fund	4.54	4.54	4.16
Civic Center Facility Admin Fund	4.20	4.10	4.20
Finance Funds			
Finance Fund	16.10	16.10	16.00
Federal Block Grant Fund	2.50	2.58	1.26
Federal Home Grant Fund	0.30	0.35	0.84
Human Resources Funds			
Human Resources Fund	7.60	7.60	7.60
Housing Authority Fund			
	18.50	18.50	-
Library Fund			
	17.80	18.18	31.60
Park & Recreation Funds (Outside of General Fund)			
Park Maintenance District	3.00	3.00	3.00
Natural Resources	5.00	5.00	5.00
Recreation	4.18	2.99	2.88
Swimming Pool	5.15	0.50	0.50

Full Time Equivalents (FTEs)

Employee Summary

FTEs by Fund - Continued

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted
Planning & Community Development Funds			
Permits Fund	11.30	11.78	12.40
Parking Fund	0.60	0.45	0.85
Planning & Community Development Fund	10.60	9.38	7.85
Police Department Funds (Outside of General Fund)			
HIDTA Task Force	1.00	1.00	1.00
Dispatch Services	23.58	23.58	23.58
Public Works Funds			
Street			
Street Maintenance	25.06	25.06	25.06
Traffic	5.00	5.00	5.00
Public Works Admin	4.00	4.00	4.00
Engineering	18.00	18.25	19.25
Water			
Lab Testing	2.00	2.00	2.00
Purification	14.00	13.90	12.60
Distribution	18.40	18.90	18.85
Sewer			
Sewer Treatment	0.25	0.10	0.40
Sewer Collection	11.40	10.90	10.85
Environmental Compliance	2.40	2.50	2.50
Storm Drain	2.55	2.70	2.80
Sanitation			
Residential	11.51	10.51	10.50
Commercial	8.51	9.51	10.51
Central Garage	11.93	11.93	11.93
Total Other Funds	278.95	272.87	267.97
Total All Funds	512.68	510.60	506.90
Total Seasonal / Temporary	30.07	30.79	26.21
Total	542.75	541.39	533.11

City of Great Falls
Adopted Budget
Fiscal Year 2024

Supplemental

Annual Tax Levy Resolution

Supplemental

RESOLUTION NO. 10511
RESOLUTION TO FIX ANNUAL TAX LEVY
A RESOLUTION PROVIDING FOR THE ANNUAL TAX
LEVY IN MILLS FOR THE FISCAL YEAR BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

- 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 7, 2023.
- 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 \$137,382,080 which equates to \$137,382 per mill; when the incremental value of the tax increment finance districts is removed the value is \$131,816 per mill. This includes \$9,908,882 or \$9,909 per mill, of newly taxable property.

Annual Tax Levy Resolution

Supplemental

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 152.41 mills.
- An additional 30.06 “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 1.25 mills are 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 1.25 mills for soccer park debt service payments is needed for Fiscal Year 2024.
- An additional 17.00 mills are allowed under 15-10-420(2) for additional voter supported mills. On June 6th, 2023, a levy of up to 17.00 mills, an increase of 15.00 mills, was approved by voters for the operation, maintenance, and capital needs of the Great Falls Public Library.

Section 2. - Tax Levy Amounts

A 200.72 mill levy will generate:

- a. \$ 18,579,795 from the \$121,907 certified value per mill for Previously Taxable Property;
- b. \$ 1,510,213 from the \$9,909 certified value per mill for Newly Taxable Property;
- c. \$ 3,962,345 from the \$131,816 certified value per mill for increased Health Insurance premiums “Permissive Medical Levy”,
- d. \$ 2,240,872 from the \$131,816 certified value per mill for the Library,
- e. \$ 164,770 from the \$131,816 certified value per mill for soccer park debt service payments, and,
- f. \$ 26,457,995 in total City tax for 2023 Tax Year from the \$131,816 total certified value per mill.

This does not reflect delinquent collections or tax increments withheld.

Section 3. - Tax Levy Required and Set

- a. 152.41 mill levy- The City Commission has determined a \$20,090,008 tax levy, requiring a 152.41 mill levy, is necessary to balance the General Fund Budget.
- b. 30.06 mill levy- The City Commission has determined a \$3,962,345 “Permissive Medical Levy”, requiring a 30.06 mill levy, is necessary for increased health premium costs to

Annual Tax Levy Resolution

Supplemental

balance the General Fund Budget.

- c. 17.00 mill levy- The City Commission has determined a \$2,240,872 tax levy, requiring a 17.00 mill levy, is necessary for the Great Falls Public Library.
- d. 1.25 mill levy- The City Commission has determined a \$164,769 tax levy, requiring a 1.25 mill levy, is necessary for the soccer park debt service payment.
- e. Total 200.72 - The City Commission of the City of Great Falls, Montana, hereby fixes the tax levy for the fiscal year July 1, 2023 through June 30, 2024 at 200.72 mills.

Annual Tax Levy Resolution – Appendix A

Supplemental

Determination of Tax Revenue and Mill Levy Limitations, Section 15-10-420, MCA

	Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
Enter Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> (from Prior Year's form Line 17)	\$ 18,133,319	\$ 18,133,319
Add: Current year inflation adjustment @ 2.46%		\$ 446,080
Subtract: Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> 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		\$ 18,579,399
<u>ENTERING TAXABLE VALUES</u>		
Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 137,382,080	\$ 137,382,080
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)	\$ 5,566,528	\$ (5,566,528)
Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 131,815.552
Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ 9,908,882	\$ (9,908,882)
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		\$ 121,906.670
CURRENT YEAR calculated mill levy		152.41
CURRENT YEAR calculated ad valorem tax revenue		\$ 20,090,008
<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>		
Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)		0.00
Total current year authorized mill levy, including Prior Years' carry forward mills		152.41
Total current year authorized ad valorem tax revenue assessment		\$ 20,090,008
<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.)	152.41	152.41
Total ad valorem tax revenue actually assessed in current year		\$ 20,090,008
<u>RECAPITULATION OF ACTUAL:</u>		
Ad valorem tax revenue actually assessed		\$ 18,579,795
Ad valorem tax revenue actually assessed for newly taxable property		\$ 1,510,213
Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
Total ad valorem tax revenue actually assessed in current year		\$ 20,090,008
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.)		0.00

2023 Certified Taxable Valuation

Supplemental



MONTANA
Form AB-72T
Rev. 6-23

2023 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. 2023 Total Market Value ¹	\$	8,317,572,494
2. 2023 Total Taxable Value ²	\$	137,382,080
3. 2023 Taxable Value of Newly Taxable Property.....	\$	9,908,882
4. 2023 Taxable Value less Incremental Taxable Value ³	\$	131,815,552
5. 2023 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	1,270,871	347,618	923,253
WEST BANK RENEWAL	1,818,850	292,536	1,526,314
GF INT'L AIRPORT	403,776	107,149	296,627
GF DOWNTOWN URBAN	5,850,723	3,643,698	2,207,025
EAST INDUSTRIAL PARK	615,631	2,322	613,309

Total Incremental Value \$ 5,566,528

Preparer: KATIE KAKALECIK

Date 8/7/2023

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

2023 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	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/07/2023, 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, 09/11/2023, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

Property Tax Percentages

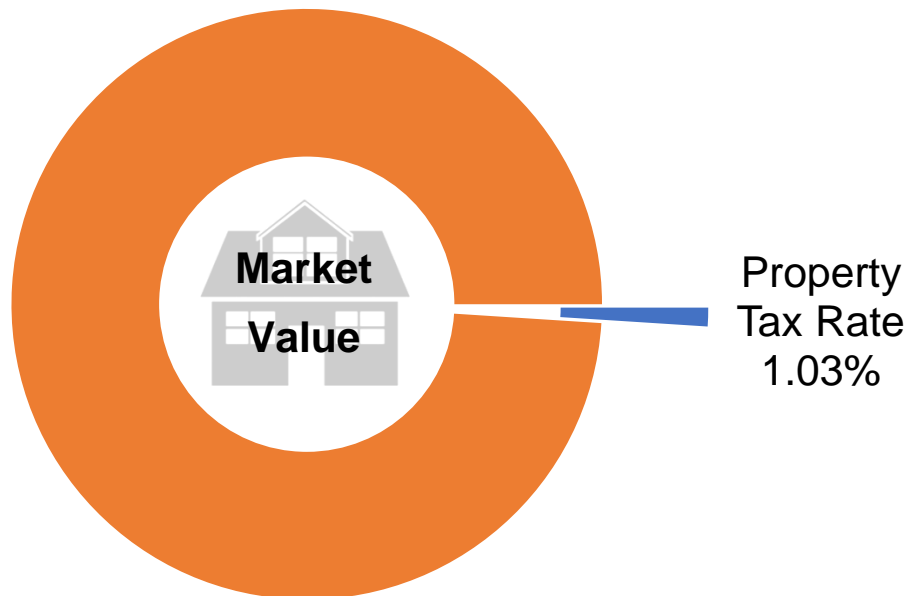
Supplemental

Where Do Your Property Taxes Go?*

*Based on FY2023 levies. FY2024 levies not set for all districts yet.



Where Percent of Market Value are Property Taxes?



Residential Property Tax Computation

Supplemental

How to Calculate Residential Home Property Taxes

Residential Property Tax Computation- FY 2023

		Example		
Multiply your home's market value by:	1.028%	\$ 100,000	X 1.028%	= \$ 1,028

OR

The following steps may be used to calculate property taxes.

		Example		
Taxable Market Value, "Market"		\$ 100,000		(From Assessment Notice)
Multiply By: 2023 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>761.23</u>		(See Below)
Calculated Total Property Tax		<u>\$ 1,027.66</u>		

The FY 2023 Tax Levies for the example are below. FY 2024 mills have not yet been finalized for all districts.

	Total	School (State and District)	City	County	Transit
Mill Levy	761.23	391.66	214.05	132.81	22.71
Property Tax	\$1,027.66	\$528.74	\$288.97	\$179.29	\$30.66
Tax as a Percent of Market Value	1.03%	0.53%	0.29%	0.18%	0.03%
Share of Total	100%	51.45%	28.12%	17.45%	2.98%

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 Annual Tax Levies

Supplemental

History of City Tax Levies, in Mills

Fiscal Year	2024	2023	2022	2021	2020	2019
General Purpose	152.41	175.54	165.33	170.84	163.99	167.62
Library	17.00 *	2.00	2.00	2.00	2.00	2.00
Permissive Medical Levy	30.06	34.94	32.44	34.23	33.11	29.86
Soccer Park Debt	1.25	1.57	1.58	1.72	1.68	1.76
Total Mill Levy	200.72	214.05	201.35	208.79	200.78	201.24
Net Mill Value \$	\$131,816	\$103,300	\$103,622	\$98,197	\$101,525	\$97,185
Tax Levy \$	\$26,457,995	\$22,111,402	\$20,864,249	\$20,502,570	\$20,384,444	\$19,557,045

* An additional 15 mills were approved by the voters for the Library on June 6th, 2023.

History of Overlapping Mill Levies on Property in the City

Fiscal Year	2024	2023	2022	2021	2020	2019
In Mills:						
Schools						
District Levied	TBD	246.72	260.37	274.18	243.93	249.97
State Levied	TBD	144.94	143.97	146.21	148.53	150.24
Total Schools	TBD	391.66	404.34	420.39	392.46	400.21
City of Great Falls	200.72	214.05	201.35	208.79	200.78	201.24
Cascade County	TBD	132.81	129.07	131.62	126.92	129.64
Transit District	TBD	22.71	21.74	22.52	21.33	19.65
Total Overlapping Levy	200.72	761.23	756.50	783.32	741.49	750.74
As a Percent:						
District Levied	TBD	32.41%	34.42%	35.00%	32.90%	33.30%
State Levied	TBD	19.04%	19.03%	18.67%	20.03%	20.01%
Total Schools	TBD	51.45%	53.45%	53.67%	52.93%	53.31%
City of Great Falls	TBD	28.12%	26.62%	26.65%	27.08%	26.81%
Cascade County	TBD	17.45%	17.06%	16.80%	17.12%	17.27%
Transit District	TBD	2.98%	2.87%	2.87%	2.88%	2.62%
Total Overlapping Levy	TBD	100%	100%	100%	100%	100%

Taxable Valuation History

Supplemental

Taxable Valuation History

Tax Levy Year	Fiscal Year	Total Taxable Value	Tax Increment Districts						Net Taxable Value	New Property Value	% Increase (Decrease) Prior Year Newly Taxable Property	Levy in Mills
			Downtown	Pasta MT/ General Mills	International Malting Plant	West Bank Urban Renewal Plan	Great Falls Int'l Airport	East Industrial Park				
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	\$105,181,199	\$1,209,489	NA	\$488,202	\$1,174,733	\$136,607	\$506,325	\$101,665,843	\$2,191,822	217.0%	201.35
2022	FY 2023	\$107,111,238	\$1,295,541	NA	\$545,092	\$1,193,220	\$263,366	\$513,809	\$103,300,210	\$1,984,358	-9.5%	214.05
2023	FY 2024	\$137,382,080	\$2,207,025	NA	\$923,253	\$1,526,314	\$296,627	\$613,309	\$131,815,552	\$9,908,882	399.3%	200.72

All amounts as of time of certification.

* Tax year 2021 values were re-certified on 10/21/21 by the DOR. Revised values are shown. Tax year 2021 levies were based on original values.

- Notes:**
- 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.
 - Voters approved a 15 mill increase for the Library in June, 2023

Taxable Valuation History

Supplemental

General Fund Revenue Increase from New Taxable Property, Inflation, and State Entitlement Payments

Revenue Segment:	Newly Taxable Property		Inflationary Factor		Permissive Medical Levy		Entitlement Share			Total Increases
	Total \$ Increase in Mill Levy	Taxable Value of New Property	Total \$ Increase in Mill Levy	% Increase	Increase per Year	Total Levied Amount	Entitlement Dollar Increase per Year	% of Entitlement Increase	Entitlement Payment	
Fiscal Year										
2002	\$112,656	\$1,011,770	\$90,165	1.280%		\$0			\$4,597,248	\$202,821
2003	\$151,148	\$1,302,597	\$92,513	1.270%	\$195,351	\$195,351	\$144,453	3.00%	\$4,741,701	\$583,465
2004	\$124,223	\$1,041,336	\$92,154	1.220%	\$131,294	\$326,645	\$155,130	3.38%	\$4,896,831	\$502,801
2005	\$249,121	\$2,030,124	\$75,618	0.960%	(\$65)	\$326,580	\$173,569	3.47%	\$5,070,400	\$498,243
2006	\$355,678	\$2,748,377	\$101,905	1.251%	\$265,434	\$592,014	\$165,426	3.23%	\$5,235,826	\$888,443
2007	\$370,273	\$2,873,541	\$122,878	1.420%	\$42	\$592,056	\$85,338	3.40%	\$5,321,164	\$578,531
2008	\$331,540	\$2,387,436	\$140,415	1.535%	\$284,162	\$876,218	\$225,000	4.23%	\$5,546,164	\$981,117
2009	\$301,276	\$2,138,981	\$161,337	1.672%	\$208,415	\$1,084,633	\$233,836	4.22%	\$5,780,000	\$904,864
2010	\$1,026,130	\$6,947,574	\$112,728	1.112%	\$272	\$1,084,905	\$289,000	5.00%	\$6,069,000	\$1,428,130
2011	\$448,379	\$2,931,771	\$0	0.000%	\$119,523	\$1,204,428	\$311,000	5.14%	\$6,380,947	\$878,902
2012	\$869,937	\$5,295,716	\$0	0.000%	(\$525)	\$1,203,903	\$0	0.00%	\$6,386,864	\$869,412
2013	\$216,205	\$1,278,348	\$367,824	3.060%	\$179,073	\$1,382,976	\$0	0.00%	\$6,580,118	\$763,102
2014	\$135,678	\$787,945	\$134,366	1.030%	\$168,223	\$1,551,199	\$230,302	3.50%	\$6,810,420	\$668,569
2015	\$54,948	\$312,611	\$137,147	1.030%	\$165,263	\$1,716,462	\$238,365	3.50%	\$7,064,237	\$595,723
2016	\$822,535	\$5,072,060	\$88,387	0.670%	\$286,319	\$2,002,781	\$247,248	3.50%	\$7,594,724	\$1,444,489
2017	\$876,206	\$5,238,618	\$70,515	0.490%	\$349,244	\$2,352,025	\$277,164	3.50%	\$7,871,888	\$1,573,129
2018	\$437,295	\$2,643,701	\$88,793	0.590%	\$249,726	\$2,601,751	\$40,844	0.05%	\$7,912,732	\$816,658
2019	\$781,414	\$4,606,852	\$127,721	0.817%	\$300,000	\$2,901,751	\$145,815	1.85%	\$8,058,547	\$1,354,950
2020	\$199,839	\$1,203,919	\$168,142	1.020%	\$460,000	\$3,361,751	\$292,005	3.00%	\$8,350,552	\$1,119,986
2021	\$119,488	\$691,320	\$0	0.000%	\$0	\$3,361,751	\$284,198	3.24%	\$8,634,750	\$403,686
2022	\$366,758	\$2,191,822	\$0	0.000%	\$0	\$3,361,751	\$130,271	1.44%	\$8,765,021	\$497,029
2023	\$352,303	\$1,984,358	\$641,691	3.750%	\$247,551	\$3,609,302	\$294,004	3.35%	\$9,059,025	\$1,535,549
2024	\$1,510,213	\$9,908,882	\$446,080	2.460%	\$353,043	\$3,962,345	\$311,446	3.44%	\$9,370,471	\$1,535,549
Total	\$10,213,243		\$3,260,379		\$3,962,345		\$4,274,414			\$20,625,148
23 Year Average	\$444,054		\$141,756		\$172,276		\$185,844			\$896,746
2002- 2024										

* In Fiscal Year 2016, the Personal Property Reimbursement of \$238,751 is included in the Entitlement payment.

Great Falls Community

Supplemental

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 60,403 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 of location:	Cascade
Year Incorporated:	1888
Form of Government:	Commission/Manager
Population (2022 EST):	60,382
Active Voters:	33,000+
Nickname(s):	The Electric City; River City; Western Art Capital of the World

Statistics

Supplemental

Demographic Statistics Last Ten Fiscal Years

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
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%
2021	60,442	4,052,262	49,803	10,461	3.9%
2022	60,403	4,248,346	52,226	10,132	2.9%

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 Great Falls, 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>2022</u>			<u>2013</u>		
	<u>Number of Employees</u> ¹	<u>Rank</u>	<u>Percentage of Total Employment</u> ²	<u>Number of Employees</u> ¹	<u>Rank</u>	<u>Percentage of Total Employment</u>
Malmstrom Air Force Base	4,156 ²	1	11%	4,771	1	13%
Benefis Health Care Center	3,317	2	9%	2,695	2	7%
Great Falls Public Schools	1,944	3	5%	1,998	3	5%
Montana Air National Guard	917 ³	4	3%	1,089	4	3%
Wal-Mart	818 ⁵	5	2%	550	6	1%
Great Falls Clinic Speciality Center	712	6	2%	385	10	1%
City of Great Falls	543 ⁴	7	1%	542	7	1%
Cascade County	481	8	1%	500	8	1%
North 40 Outfitters	276	9	1%	-	-	-
D.A. Davidson	238	10	1%	-	-	-
Asurion (formerly N.E.W. Customer Services Cos.)				555	5	2%

Source:

2022: Administration offices of each individual employer.

2013: Great Falls Tribune, Great Falls Montana Outlook 2013 printed February 24, 2013

Statistics

Supplemental

Computation of Direct and Overlapping Long Term Debt June 30, 2022

<u>Jurisdiction</u>	<u>General Obligation Debt Outstanding¹</u>	<u>Percent Allocable to City¹</u>	<u>Amount Allocable to City</u>
Elementary School District No. 1	\$ 41,207,800	69.82%	\$ 28,770,668
High School District No. 1	46,020,287	68.64%	31,589,185
Cascade County	-	58.38%	-
Total overlapping debt			60,359,853
Total direct debt ²			22,161,725
Total direct and overlapping debt			\$ 82,521,578

¹ Accounting staff from Great Falls Public Schools

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.

Statistics

Supplemental

Principal Taxpayers Current Year and Nine Years Ago

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Valuation
Calumet Montana Refining, LLC	⁴ \$ 7,164,123	1	6.81%	\$ 2,039,337	2	2.62%
Northwestern Energy, LLC	6,437,603	2	6.12%	4,257,837	1	5.47%
Energy West Montana Inc.	² 2,091,904	3	1.99%	814,233	5	1.05%
Burlington Northern Santa Fe Railroad Co	1,264,651	4	1.20%	634,316	7	0.81%
Bresnan Communications (Charter)	1,032,212	5	0.98%	1,475,566	3	1.90%
Pasta Montana LLC	825,868	6	0.79%	602,529	8	0.77%
Verizon Wireless	780,390	7	0.74%			
DOC Great Falls Holding LLC	667,979	8	0.64%			
Federal Express Corp	644,313	9	0.61%			
GK Development Inc.	¹ 633,451	10	0.60%	704,202	6	0.90%
CenturyLink, Inc.	³			1,022,472	4	1.31%
General Mills, Inc.				533,306	10	0.69%
Benefis Health System, Inc.				557,896	9	0.72%
	<u>\$ 21,542,494</u>		<u>20.48%</u>	<u>\$ 12,641,694</u>		<u>16.24%</u>
Total Assessed Taxable Value	<u>\$ 105,181,199</u>			<u>\$ 77,852,991</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

Statistics

Supplemental

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								
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
2021	5,884,723,172	99,693,994	117,669,352	1,957,622	6,002,392,524	101,651,616	1.69%	208.79
2022	6,129,022,004	102,728,367	141,235,004	2,393,884	6,270,257,008	105,122,251	1.68%	201.35
TAXABLE ASSESSED AND MARKET VALUE OF TAXABLE PROPERTY - NET OF TAX INCREMENT DISTRICTS (TID)								
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
2021	5,531,417,698	92,141,649	98,843,159	1,662,118	5,630,260,857	93,803,767	1.67%	208.79
2022	5,784,571,571	95,214,667	117,667,119	1,998,905	5,902,238,690	97,213,572	1.65%	201.35
TAXABLE ASSESSED AND MARKET VALUE OF TAXABLE PROPERTY - TOTAL TAX INCREMENT DISTRICTS (TID) ¹								
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
2021	353,305,474	7,552,345	18,826,193	295,504	372,131,667	7,847,849	2.11%	202.79
2022	344,450,433	7,513,700	23,567,885	394,979	368,018,318	7,908,679	2.15%	201.35

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 (DOR) 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.

Fiscal Year 2021 values revised due to changes in valuation from DOR.

Statistics

Supplemental

Taxable Assessed and Market Value of Tax Increment District 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
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 ²	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
2021	187,358,379	4,535,315	47,777,015	770,645	72,602,036	1,387,087	12,378,138	226,077	33,189,906	633,221
2022	186,221,679	4,601,003	45,915,839	773,016	75,021,299	1,436,389	12,657,903	231,602	24,633,713	471,690
Personal 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
2013	-	-	-	-	917,147	¹ 19,294	N/A	N/A	N/A	N/A
2014	12,583,883	834,448	765,763	15,310	684,712	¹ 14,766	2,556	51	N/A	N/A
2015	12,583,384	816,242	925,650	13,885	489,792	¹ 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	³ 4,414,343	68,004	4,634,259	69,513	215,888	6,805	667,766	10,175	N/A	N/A
2018	³ 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
2021	10,803,885	168,643	4,528,642	67,930	950,403	14,230	809,488	12,274	1,733,775	32,427
2022	14,891,441	252,184	4,186,936	62,804	2,021,880	30,880	805,478	12,154	1,662,150	36,957

Note: Incremental Value equals Base Value less Tax Increment District (TID) Taxable Assessed Value (TAV)

¹ 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.

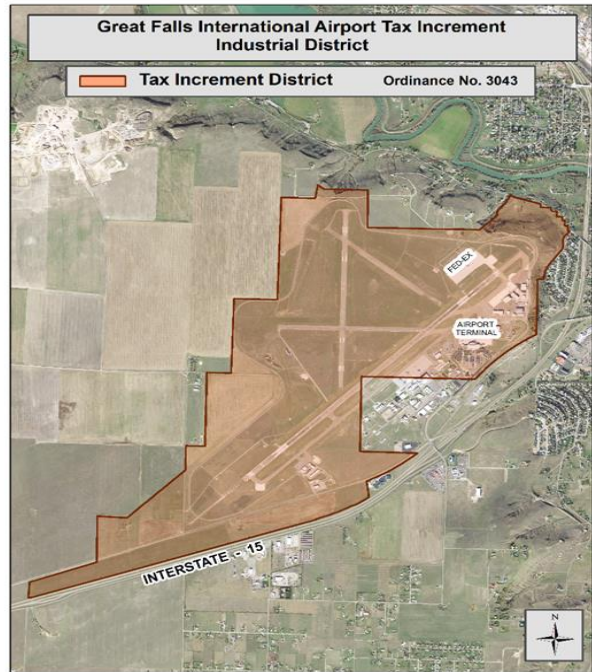
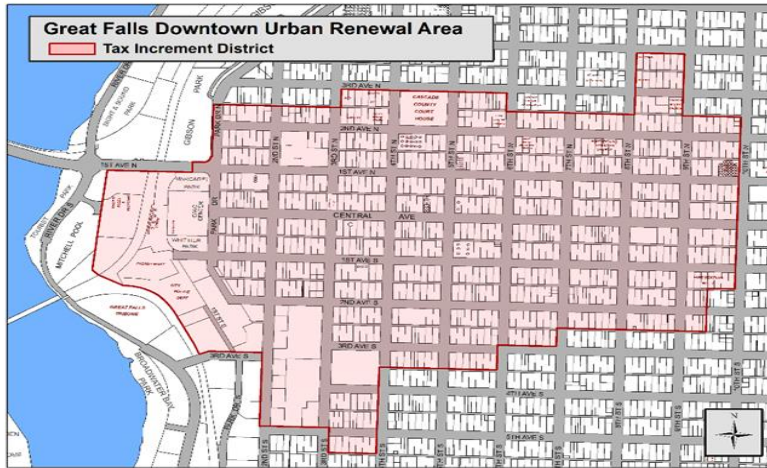
² The decrease in value this year is due to the demolition of several prominent structures & improvements in the district.

³ The changes during FY 2018 were caused by the Montana Department of Revenue providing the wrong information/ reports to the City in previous years.

Source: Montana Department of Revenue

Statistics

Supplemental



Glossary

Supplemental

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 six 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
ACCS: Arrest, Control, Combative, Survival
ACFR: Annual Comprehensive Financial Report
ACIR: Advisory Commission on International Relationships
ARPA: American Rescue Plan Act
ATF: Alcohol, Tobacco, and Firearms (Federal Bureau)
CARES: Coronavirus Aid, Relief, and Economic Security
CCHD: City County Health Department
CDBG: Community Development Block Grant
CIP: Capital Improvements Program
CJIN: Criminal Justice Information Network
CMATP: Central Montana Ag Technology Park
COGF: City of Great Falls
COPS: Community Oriented Policing Grant
GFPD: Great Falls Police Department
CSS: Customer Self Service
CTEP: Community Transportation Enhancement Program
DDACTS: Data Driven Approach to Crime and Traffic Safety
DEA: Drug Enforcement Administration
DEQ: Department of Environmental Quality
DNRC: Department of Natural Resources and Conservation
DOJ: Department of Justice
DTGFA: Downtown Great Falls Association
DTO: Drug Trafficking Organization
DVP: Delivery vs Payment
EPA: Environmental Protection Agency
ECP: Electric City Power Inc.
EMS: Emergency Medical Services
EMD: Emergency Management Disaster

Glossary

Supplemental

EOC: Emergency Operations Center
EOP: Emergency Operations Plan
ERS: Equipment Revolving Schedule
FAA: Federal Aviation Administration
FEMA: Federal Emergency Management Agency
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
GFFR: Great Falls Fire and Rescue
GFHA: Great Falls Housing Authority
GFOA: Governmental Financial Officers Association
GIS: Geographic Information System
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
HRU (Police): High Risk Unit
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
MTR: Monitored Threat Response
NRC: Nuclear Radiation Commission
OCCGF: Official Code of the City of Great Falls
OLDCC: Office of Local Defense Community Cooperation
ONDCP: Office of National Drug Control Policy
OPEB: Other Postemployment Benefits
PCD: Planning and Community Development
PCP: Preferred Contractor Program
PRIMA: Public Risk Management Association
REAC: Real Estate Assessment Center
RIM: Records and Information Management
RMS: Records Management System
RTF: Regional Treatment Facility
SCBA: Self-Contained Breathing Apparatus

Glossary

Supplemental

SDWA: Safe Drinking Water Act
SDDM: Storm Drain Design Manual
SIC: Safety Inspection Certificate
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
STIP: Statewide Transportation Improvement Programs
SWMP: Storm Water Management Plan
TBID: Tourism Business Improvement District
TID: Tax Increment District
TIF: Tax Increment Financing
UPS: Uninterruptible Power Supply
VOIP: Vice Over Internet Protocol
VWNA: Veolia North America – West, LLC
WWTP: Waste Water Treatment Plant

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.

American Rescue Plan Act

The American Rescue Plan Act, or "ARPA", was signed into law on March 11, 2021. This Act was enacted to combat the public health, economic, and other negative impacts of the COVID-19 pandemic.

Balanced Budget

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

Glossary

Supplemental

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 (date) – 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.

Glossary

Supplemental

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.

Glossary

Supplemental

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.

Glossary

Supplemental

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.

Glossary

Supplemental

Interfund Transfers

Flows of assets (such as cash or goods) between funds without flows of assets in return and without a requirement for repayment.

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.

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.

Glossary

Supplemental

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 Fund
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.

Glossary

Supplemental

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.

Glossary

Supplemental

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.

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.

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)