



Fiscal Year 2023 Adopted Budget

City of Great Falls, Montana

- Founded: 1884
- Incorporated: 1888
- County: Cascade
- Class: First Class



City of Great Falls Adopted Budget Fiscal Year 2023

July 1, 2022 through June 30, 2023



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Great Falls
Montana**

For the Fiscal Year Beginning

July 01, 2021

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, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

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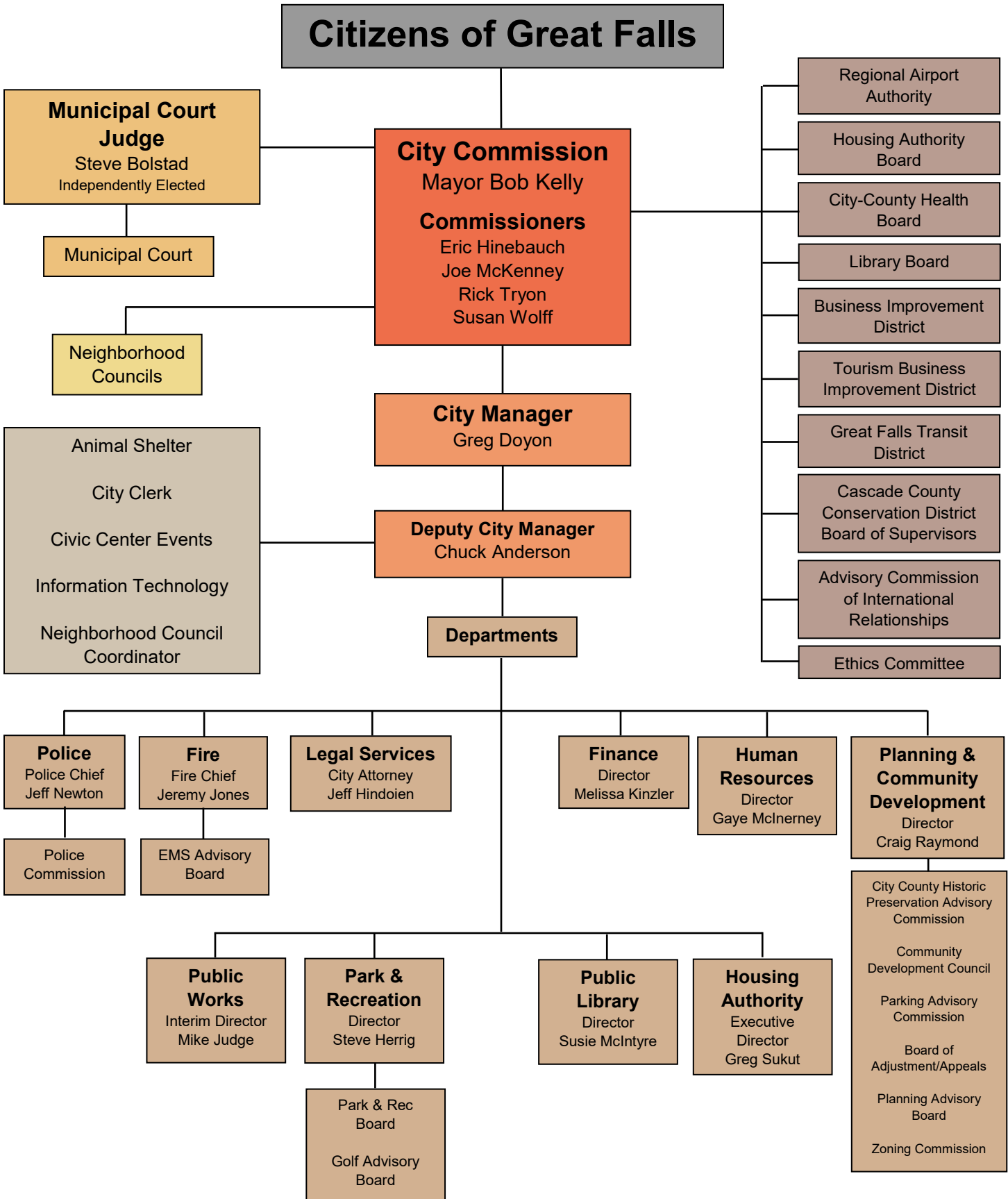
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City of Great Falls
Adopted Budget
Fiscal Year 2023

Introduction & Policies

Organizational Chart

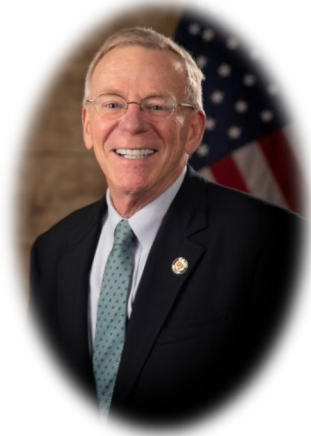
Introduction and Policies



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
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Department Positions

Chuck Anderson	Deputy City Manager	455-8450
Lisa Kunz	City Clerk	455-8451
Lanni Klasner	Communication Specialist	455-8496
Owen Grubenhoff	Civic Center Events Supervisor	455-8510
Jon Legan	Information Tech Operations Manager	455-8483
Melissa Kinzler	Finance Director	455-8476
Kirsten Myre	Deputy Finance Director	455-8423
Jeremy Jones	Fire Chief	791-8968
Bob Shupe	Assistant Fire Chief	791-8965
Greg Sukut	Housing Authority Executive Director	453-4311
Gaye McInerney	Human Resource Director	455-8447
Jeff Hindoién	City Attorney	455-8478
David Dennis	Deputy City Attorney	455-8422
Neil Anthon	Chief Prosecutor	455-8449
Steve Herrig	Park and Recreation Director	791-8980
Patty Rearden	Deputy Park and Recreation Director	791-8981
Lonnie Dalke	Parks Supervisor	791-8982
Todd Seymanski	City Forester	791-8983
Craig Raymond	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
Mike Judge	Interim Public Works Director	455-8136
Mike Judge	Public Works/ Utility Systems Supervisor	455-8124
Jesse Patton	Public Works/ Interim 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.



July 19, 2022

City Manager's Budget Message

Honorable Mayor, City Commission, and Taxpayers:

It is my pleasure to present the Fiscal Year 2023 (FY23) City of Great Falls Annual Budget.

Since 2021, every tax payer in Great Falls has been impacted by the COVID-19 pandemic. COVID-19 changed the economic landscape significantly, leading to mass retirements, personal/business economic hardship, supply chain problems, and massive changes in the workforce. During the pandemic, City leadership attempted to reduce the impact to residents and businesses by suspending ordinances and certain enforcement and by not raising taxes for two years because of the economic impact of the pandemic. COVID-19 continues to linger and have a negative impact on the community. Now, with inflation and a recession, it is unclear when the nation, state, and community will return to "normal".

The City, as an organization designed to provide public services, is not immune from world and national economic trends. City government cannot escape the impacts of labor shortages, inflation, supply chain problems, and higher interest rates. Like any business or homeowner, the City needs to live within its means and provide consistent levels of service as expected by taxpayers. Constant budget performance/monitoring, a well thought out capital plan, goal setting, and balancing the annual budget is always paramount. In addition, running efficiently as possible without creating spikes in property taxes or fees is critical to stabilizing tax impact on residents.

When the City Commission adopted the FY21 and FY22 budgets, they did not raise taxes or fees. To compensate for the lost revenue, staff recommended using undesignated fund balance. Since there was no mechanism to replenish that reserve amount for cash flow, it was depleted below City policy. It was made clear to the community during the FY22 budget process that it would be highly unlikely that the City could go a third year without raising taxes. Property taxation, which is capped by the 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) also carries an undesignated fund balance for cash flow between tax receipt periods and is to be used in times of an emergency. It was utilized for a two year economic emergency, but in FY23, needs to be rehabilitated to weather some unanticipated offshoots of COVID-19. The City is now challenged by a recession, higher energy rates, interest rates, and inflation. In order to maintain the same level of service, leadership recommended utilizing the capped inflationary factor (raise taxes) for FY23.

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

City Manager's Budget Message

Introduction and Policies

three-digit percentage 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.

Furthermore, employee wages have significantly increased due to a tight labor market. This has made it more difficult for public entities to compete with private companies. Recruiting and retaining qualified employees in the City has become a primary challenge. Formerly, government was known for providing robust health insurance plans which would often offset low wages and retain employees. This is not the case anymore, as health insurance is not always a key factor for employment decisions. Local government now must 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 2022, the City Commission set the following priorities:

1. Public safety
2. Economic development utilizing CARES/ARPA funds
3. Housing
4. Focusing on City facilities and resources

The City Commission 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 reviewed, 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.

As previously discussed, no taxes were raised in the two previously adopted City budgets. In FY21 and FY22 the City used a total of \$1.1M of fund balance to cover the two-year cost of not utilizing the inflationary factor or any rate adjustments. In this budget, the following have been adopted to keep the City in a healthy financial position. This is largely as a result of the current and anticipated economic picture over the next year. Staff recommended to the City Commission to:

- Use inflationary factor
- Use permissive medical levy
- Use fund balance to balance the General Fund – projected ending balance below 22% recommended policy
- Use CARES money to balance the General Fund
- Use ARPA money to fund one-time purchases from the Above & Beyond Requests

City Manager's Budget Message

Introduction and Policies

As a whole, the City's financial condition is stable at this time and its financial position continues to be moderately healthy. 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 FY23 is 20.8% in the General Fund, despite the use of \$1,205,000 of CARES to balance the FY23 budget. 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 this policy minimum for cash flow needs, and secondly, the City needs to maintain its quality, low risk credit rating of Aa3.

Typically in the budget process, departments are asked to outline essential operational and capital needs to be considered as budget revenues allow. This year, departments requested additional budget items that came out to \$3.6 million. After review with department heads, a large amount of these requests were just for operational needs, to keep providing general services to the taxpayers. It was recommended that \$2.1 million, or 58.5%, of these requests be funded. It was also recommended that \$163,410 be funded by American Rescue Plan Act (ARPA) dollars for one-time department purchases. The ARPA purchases for FY23 included:

- Bunkers/protective gear for six new fire department hires (\$30,000),
- SCBA fire department bottles to replace failing ones (\$26,650),
- Fire department hose washer and testers to replace unsafe ones (\$17,000),
- Fire departments Sensit multi-gas monitor to replace a failing one (\$2,000),
- Fire department instructional supplies (\$5,560),
- Fire departments forcible entry door (\$8,000), and
- Park and Recreation conversion of administrative building restroom to be ADA compliant (\$75,000).

Any further funding adjustments will not be considered until January 2023, half way through the upcoming fiscal year.

The adopted Park Maintenance District #1 continues to help address deferred capital projects in Parks and Recreation. The district allows the City to assess up to \$1.5 million annually for improvements. 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 fall of 2023. The match requirement for the grant will be paid for by bonds from the Park Maintenance District. With the remaining annual assessments after debt service is paid, the following projects are budgeted for this year. Some Park District projects may be rescheduled to allow Park District funds to be used towards the new facility as it is completed.

- Carter Park Pavilion Roof
- Irrigation Upgrades in Various Parks
- Warden Park Disc Golf Tee Boxes
- Various surface upgrades for Outdoor Fitness Equipment
- Rivers Edge Trail Improvements
- Turf Maintenance & Labor
- Tree Replacement

City Manager's Budget Message

Introduction and Policies

- Sports Courts (basketball/tennis/pickle ball)

Fiscal Year 2023 Budget Highlights

Property Tax Detail

Property Tax	FY21 Increase per \$100,000 Home	FY22 Increase per \$100,000 Home	FY23 Increase per \$100,000 Home	Increase %
Permissive Medical Levy	\$0.00	\$0.00	\$ 3.23	1.43%
Inflationary Factor	\$0.00	\$0.00	\$ 8.36	3.75%
Total	\$0.00	\$0.00	\$ 11.59	5.18%

Operations

The City's overall expenditures budget decreased by 2.25% from the FY22 Amended Budget, and total revenues decreased by 11.88%. The large decrease in revenues is mainly due to the one time federal COVID relief money received in FY22.

Total General Fund expenditures increased 6.52%, while General Fund revenues (primarily dollars raised from property taxes) were up by 5.50%. 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, 2022. Again, after taking a two year pause from increasing property taxes due to COVID-19, the City cannot move forward with the same level of service and maintain its moderately healthy financial status without increasing property taxes.

This year's overall budget could best be described as the aforementioned baseline budget, based on expenditures from last year's adopted budget. However, after a "status quo" budget for two years, new funding requests from City departments were considered and many were funded to maintain services to the taxpayers. Some of these requests that were funded in the General Fund were supplies and operating costs for the police department, fire department, legal department, park and recreation department, municipal court, and animal shelter. There was also an increase to overtime for the fire department.

The FY23 budget provides funding across the organization for ongoing operations including supplies, training, and equipment replacement. The largest category of ongoing operation expenses is personnel. All union contracts will be expiring on June 30th, 2023. The City will start negotiations during this fiscal year. Union and City negotiations will be included in the FY24 budget. In FY22, all employees moved to a new health insurance contribution rate (85%/15%) cost sharing method. The City also shifted to a self-insured medical plan as of July 1, 2021. This year's health insurance increase is only 3%, although the City's consultants recommended a 5.7% increase.

City Manager's Budget Message

Introduction and Policies

The City has 58 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 FY23 fund balance percentage requirements. Each of these funds has a specific purpose, revenue source, and provides funding for various City operations. In FY23, there are 51 out of 58 funds that are considered to meet the fund balance percentage requirement. There are seven that are, at this time, classified as “does not meet requirements”. Below is the summary of the funds that do not meet fund balance requirements for FY23:

- Does not meet fund balance percentage requirement:
 - General Fund
 - Planning and Community Development Fund
 - Parking Fund
 - Golf Courses Fund
 - Recreation Fund
 - Health & Benefits Fund – This is only as a result of unfunded OPEB liability obligation; the cash balance is sufficient.
 - Human Resources Fund – This was spent down for a union wage study and costs will be recouped the following year through Internal Services Charges.

Personnel

The FY23 budget did not increase total full time equivalents, or FTEs. The City decreased FTEs by 3.06 overall. The Police department added three new positions that are funded by the COPS Grant. Planning and Community Development removed a development engineer, CDBG/Housing Authority turned a part-time fair Housing Specialist in to full-time, Library turned a part-time clerk/custodian in to full-time, Park and Recreation moved some of their pool hours to temporary/seasonal, Civic Center Facilities reorganized from PCD to Administration, and Engineering re-instated a Summer intern position.

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 FY23 budget, the following capital items are included:

- Street/BaRSAA East Fiesta & Giant Springs Rd: \$1,268,369
- Water Plant Filter Replacement Phases 2 & 3: \$6,000,000
- Water Main Replacements: \$2,900,000
- Sewer Lift Station #1: \$5,000,000
- Sewer Plant Clarifier Repair: \$2,000,000
- Central Ave & 3rd St Storm Drain: \$1,200,000
- Year 5 Park District Projects: \$494,220
- Six Patrol Cars: \$239,760

City Manager's Budget Message

Introduction and Policies

- Street Equipment (Sweeper, roller, dump truck): \$666,160
- Sanitation Sideloaders: \$362,310
- Various ARPA Projects: \$5,663,724

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. Similar to the City's property taxes, the utility services could not effectively operate without an increase for the third year in a row.

- Water, Sewer, and Storm Drain: 5% increase
- Commercial and Residential Sanitation: 10% increase (this took effect in May, 2022)

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, Park, Boulevard, and Lighting Special Assessments

The budget does not recommend increases for Park Maintenance District and Street Maintenance. However, the budget is recommending an increase in the City's Street Lighting District assessments of 4.5%, Natural Resources assessments of 12%, and Portage Meadows assessments of 5%. It is important to point out that the prior 2 years for Park Maintenance District, Street Maintenance, Boulevard District, Portage Meadows, and Street Lighting Districts did not include any increases.

Debt Service

The City of Great Falls has a high debt capacity, but very low debt. 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, 6/30/2023</i>
Soccer Park Bonds, Series 2014A	04/03/2014	2.0 - 2.5%	07/01/2024	\$1,480,000	\$160,000
Fire Trucks Intercap	12/11/2015	Variable	02/15/2026	\$820,000	\$223,727
Public Safety Radios Lease-Purchase	03/27/2020	2.87%	03/01/2030	\$1,992,461	\$1,449,837

City Manager's Budget Message

Introduction and Policies

ARPA and CARES

The City received Federal COVID relief money of \$10.1 million under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act usage to date is about \$2.8 million and has a remaining balance of approximately \$7.3 million. In FY22, CARES helped replenish funds impacted by COVID-19 (\$1,141,151). Additional replenishments were adopted in the FY23 budget including Planning (\$297,500), Recreation (\$140,000), and Multi-sports (\$34,500). It was also used to balance the General fund budget (\$1,205,000).

The City received Federal COVID-19 relief money under the American Recovery Plan Act (ARPA) of \$19.5 million. For FY23, \$5.8 million in ARPA usage for City departments' tier 1 projects and the community was identified (outlined below). The remaining ARPA balance is about \$13.7 million.

- Community grants: \$3,000,000
- IT Network Security: \$140,270
- Civic Center AV Upgrades: \$171,331
- Fire Station Doors: \$425,000
- Fire Truck Refurbishment: \$1,299,337
- HR Office Remodel: \$500,000
- Parking Garage Security Improvements: \$52,786
- Miscellaneous Fire Department Equipment: \$88,410
- Park & Rec Admin Building ADA Restroom: \$75,000

The use of the remainder of the CARES Act and ARPA money will be decided by the Commission at a future time.

Future Challenges and Opportunities

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

- Police Operations and Violent Crime Reduction
- Employee total compensation, including health insurance costs
- Employee retention and recruitment
- Unknown economic conditions
- Newly negotiated CBAs

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>.

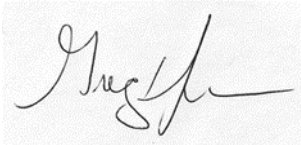
City Manager's Budget Message

Introduction and Policies

Numerous supplemental budget documents are available for viewing on the City's web site at <https://greatfallsmt.net/finance/fy-2022-23-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 Myre, and Budget Analyst Andrea McCracken for their assistance.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Gregory T. Doyon", is centered on a light gray rectangular background.

Gregory T. Doyon
City Manager

Annual Budget Resolution

Introduction and Policies

**RESOLUTION NO. 10460
ANNUAL BUDGET RESOLUTION
A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL
APPROPRIATIONS FOR THE FISCAL YEAR
BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

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,

Annual Budget Resolution

Introduction and Policies

- g. money borrowed during the fiscal year. (7-6-4006, MCA)
- 2.2 The City Manager is hereby delegated authority to adjust appropriations funded by fees throughout the fiscal year in any or all of the following:
 - a. proprietary fund appropriations (enterprise and internal service funds);
 - b. general fund for fee supported services;
 - c. information technology fund for fee supported mapping services;
 - d. natural resources fund for fee supported forestry services; and,
 - e. permits fund. (7-6-4012, MCA)
- 2.3 The authority to make transfers of appropriations between funds is retained by the City Commission.
- 2.4 The City Manager is hereby delegated the authority to make transfers or revisions within appropriations of any fund.
- 2.5 The City Manager may delegate to his department directors the authority to make transfers or revisions within or among appropriations of specific operations within a fund, limited to the division level of accountability.
- 2.6 Joint operating agreements approved by the governing body; insurance recoveries or dividends; hazardous material recoveries, and refunds or reimbursements of expenditures shall automatically amend the annual appropriations or reduce recorded expenditures whichever is correct in accordance with Generally Accepted Accounting Principles (GAAP).

Section 3. - Appropriation Carryovers

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

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

Annual Budget Resolution

Introduction and Policies

- a. related financing was provided in the prior fiscal year;
- b. the appropriations were not otherwise obligated by year end;
- c. the purpose was not included, or rejected, in current budget financing or appropriations; and,
- d. the City Manager determines the appropriation is still needed.

Section 4. - Appropriated Reserves

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

Section 5. Contingency Account

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

Section 6. - Classification and Pay Plan

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

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
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Section 10. – Fund Balance

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

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

Annual Budget Resolution: Appendix A

Introduction and Policies

Funds	Beginning Balance	+ Working Capital Sources			- Working Capital Uses			Ending Balance	Reserved Balance	Available Balance
		Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses			
General	12,470,226	36,656,746	0	36,656,746	36,242,414	1,619,332	37,861,746	11,265,226	3,379,830	7,885,396
Special Revenue Funds										
Covid Recovery Fund	23,945,495	0	0	0	5,752,134	472,000	6,224,134	17,721,361	0	17,721,361
Park & Rec Special Revenue	660,159	50,800	0	50,800	18,429	0	18,429	692,530	405,777	286,753
Parkland Trust	134,560	0	0	0	0	0	0	134,560	134,560	0
Library	453,555	1,160,150	350,000	1,510,150	1,570,119	0	1,570,119	393,586	0	393,586
Library Foundation	399,797	248,380	0	248,380	239,730	0	239,730	408,447	408,447	0
Planning & Comm Dev	(297,514)	1,343,691	674,432	2,018,123	1,720,609	0	1,720,609	0	0	0
Central MT Ag Tech TID	1,662,019	353,517	0	353,517	122,615	0	122,615	1,892,921	1,892,921	0
Airport TID	285,970	100,023	0	100,023	8,062	0	8,062	377,931	377,931	0
Downtown TID	0	0	0	0	0	0	0	0	0	0
East Industrial Ag Tech TID	150,641	380,000	0	380,000	351,855	0	351,855	178,786	178,786	0
Economic Revolving	20,434	0	0	0	0	0	0	20,434	20,434	0
Permits	576,082	1,318,776	0	1,318,776	1,552,102	0	1,552,102	342,756	0	342,756
Natural Resources	365,199	501,824	256,277	758,101	878,304	0	878,304	244,996	31,886	213,110
Portage Meadows	103,941	68,515	0	68,515	70,772	0	70,772	101,684	0	101,684
Park Maintenance District	6,317,233	1,500,000	0	1,500,000	1,490,609	0	1,490,609	6,326,624	0	6,326,624
Street District	4,092,164	6,177,890	0	6,177,890	8,346,296	60,399	8,406,695	1,863,359	0	1,863,359
Support & Innovation	68,163	775,216	0	775,216	775,216	0	775,216	68,163	0	68,163
Gas Tax BaRSAA	2,434,267	1,207,970	60,399	1,268,369	1,268,369	0	1,268,369	2,434,267	0	2,434,267
911 Special Revenue	1,011,328	612,447	0	612,447	0	346,674	346,674	1,277,101	1,277,101	0
Police Special Revenue	260,505	37,761	0	37,761	900	0	900	297,366	297,366	0
HIDTA Special Revenue	83,669	216,975	0	216,975	73,060	0	73,060	227,584	227,584	0
Fire Special Revenue	17,756	6,600	0	6,600	0	0	0	24,356	24,356	0
Federal Block Grant	1,187,798	1,239,810	0	1,239,810	1,239,810	0	1,239,810	1,187,798	1,187,798	0
HOME Grant	75,341	319,759	0	319,759	288,251	0	288,251	106,849	106,849	0
Housing Authority	0	1,626,349	0	1,626,349	1,626,349	0	1,626,349	0	0	0
Street Lighting Districts	1,346,520	1,161,507	0	1,161,507	1,411,606	0	1,411,606	1,096,421	0	1,096,421
Special Revenue Funds Total	45,355,085	20,407,960	1,341,108	21,749,068	28,805,197	879,073	29,684,270	37,419,883	6,571,795	30,848,087
Debt Service Funds										
Soccer Park Bond	55,801	164,500	0	164,500	167,851	0	167,851	52,450	52,450	0
West Bank TID	1,136,248	865,684	0	865,684	328,773	0	328,773	1,673,159	1,673,159	0
Downtown TID Bonds	4,322,670	1,550,000	0	1,550,000	530,368	0	530,368	5,342,302	5,342,302	0
Improvement District Revolving	45,843	0	0	0	1,359	0	1,359	44,484	44,484	0
Master Debt SILD	55,383	15,984	0	15,984	3,272	0	3,272	68,095	68,095	0
General Obligation Taxable Bond	8,873	0	0	0	0	0	0	8,873	8,873	0
Debt Service Funds Total	5,624,818	2,596,168	0	2,596,168	1,031,623	0	1,031,623	7,189,363	7,189,363	0
Capital Projects Funds										
General Capital Projects	395,501	0	0	0	0	0	0	395,501	395,501	0
Improvement Districts Projects	5,825	0	0	0	0	0	0	5,825	5,825	0
Downtown TID Capital Projects	2,982,090	0	0	0	0	0	0	2,982,090	2,982,090	0
Hazard Removal	20,920	0	0	0	0	0	0	20,920	20,920	0
Capital Projects Funds Total	3,404,335	0	0	0	0	0	0	3,404,335	3,404,335	0
Enterprise Funds										
Golf Courses	(795,753)	1,731,395	0	1,731,395	1,581,865	0	1,581,865	(646,223)	0	(646,223)
Water	13,267,558	14,792,827	0	14,792,827	20,487,102	0	20,487,102	7,573,283	3,725,231	3,848,052
Sewer	16,630,607	11,525,340	0	11,525,340	17,311,840	0	17,311,840	10,844,107	3,772,352	7,071,755
Storm Drain	5,121,625	3,192,493	0	3,192,493	5,663,329	0	5,663,329	2,650,789	946,308	1,704,481
Sanitation	851,210	4,646,874	0	4,646,874	4,850,123	0	4,850,123	647,961	0	647,961
Swimming Pools	389,372	432,450	267,861	700,311	716,705	0	716,705	372,978	0	372,978
911 Dispatch Center	2,519,262	1,892,035	346,674	2,238,709	2,407,930	0	2,407,930	2,350,041	2,350,041	0
Parking	93,441	593,350	0	593,350	684,294	0	684,294	2,497	0	2,497
Recreation	8,007	347,780	179,206	526,986	526,986	0	526,986	8,007	0	8,007
Multisports	40,049	93,366	34,500	127,866	127,866	0	127,866	40,049	0	40,049
Ice Breaker Run	19,879	73,900	0	73,900	70,803	0	70,803	22,976	0	22,976
Civic Center Events	275,329	379,325	265,913	645,238	696,604	0	696,604	223,963	29,263	194,700
Special State Projects	0	383,402	0	383,402	383,402	0	383,402	0	0	0
Port Authority	485,712	0	0	0	0	0	0	485,712	127,453	358,259
Enterprise Funds Total	38,906,297	40,084,537	1,094,154	41,178,691	55,508,849	0	55,508,849	24,576,139	10,950,647	13,625,492
Internal Service Funds										
Central Garage	3,199,763	3,608,844	0	3,608,844	3,376,937	0	3,376,937	3,431,670	1,557,899	1,873,771
Information Tech	419,914	1,780,865	0	1,780,865	1,903,096	0	1,903,096	297,683	133,953	163,730
Insurance & Safety	324,698	1,773,982	0	1,773,982	1,773,983	0	1,773,983	324,697	0	324,697
Health & Benefits	348,328	10,532,187	0	10,532,187	10,796,108	0	10,796,108	84,407	0	84,407
Human Resources	115,851	1,013,440	0	1,013,440	1,067,906	0	1,067,906	61,385	0	61,385
City Telephone	42,588	90,364	0	90,364	78,580	0	78,580	54,372	0	54,372
Finance	300,126	1,993,091	0	1,993,091	2,010,298	0	2,010,298	282,919	0	282,919
Engineering	622,480	1,978,400	63,143	2,041,543	2,341,857	0	2,341,857	322,166	36,922	285,244
Public Works Admin	275,662	737,707	0	737,707	751,896	0	751,896	261,473	5,271	256,202
Civic Center Facility Services	258,014	631,244	0	631,244	632,777	0	632,777	256,481	97,116	159,365
Internal Service Funds Total	5,907,423	24,140,124	63,143	24,203,267	24,733,438	0	24,733,438	5,377,252	1,831,161	3,546,091
Total	111,668,184	123,885,535	2,498,405	126,383,940	146,321,521	2,498,405	148,819,926	89,232,198	33,327,131	55,905,067

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) **January**
 - State of the City presentation by Departments
- 2) **February**
 - City Commission Special Work Session – Commission Priorities Retreat
- 3) **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
 - Department Head Budget Roundtable via Zoom
- 4) **May**
 - Development of departments' requested budgets – budgets were developed by the Administrative Staff and Department Heads with Finance Staff asked to review entries
 - Budget Work Session with Commission and Department Heads
 - 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
- 5) **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

Budget Development Process

Introduction and Policies

6) August-September

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

II) Budget Documents

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

1) Manager's Proposed Budget

The Manager's proposed budget is presented to the City Commission and made available to the public in June or July. This document is the basis for the public hearing on the budget. Various resources are created to aid in preparation, which include:

- Department Requested Budgets
- Above & Beyond Requests
- General Fund Subsidies
- Fund Health: 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 FY2022/2023 budget:

- The annual proposed budget will be presented on June 21, 2022.
- The budget hearing on the proposed budget is scheduled to be set on July 5, 2022.
- The budget hearing on the proposed budget is scheduled for July 19, 2022.
- The annual budget is proposed to be adopted July 19, 2022, or thereafter.
- Subsequent tax valuation information may require mid-year budget revisions.
- The resolution to fix annual tax levy adoption is scheduled for August 16, 2022.

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

Budget Development Process

Introduction and Policies

calendar days after receiving certified taxable values from the Montana Department of Revenue. This is one month after the beginning of the year being budgeted. The reason for this late legal finalization of the budget/tax levy is the timing of tax valuation information. Budget revenue estimates and tax levies are dependent upon tax valuation information. Accordingly, the budget is subject to revision, and not considered legally finalized, until the tax levy is fixed by City Commission resolution.

IV) Budget Amendment Procedure

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

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

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

Introduction and Policies

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:
 - Civic Center Events
 - Engineering
 - Library
 - 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

Introduction and Policies

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

Introduction and Policies

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

Introduction and Policies

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 complete 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

Introduction and Policies

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

Introduction and Policies

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 2023

Financial Summary

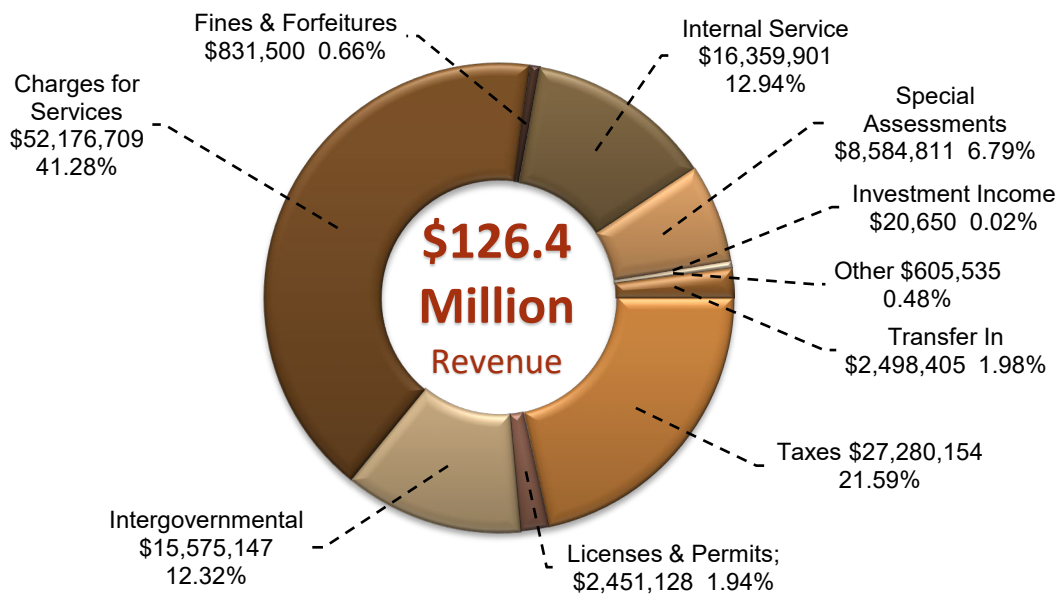
City-Wide Revenue Highlights

Where the Money Comes From

Total city-wide revenue for Fiscal Year 2023 is \$126.4 million. Charges for service is the largest revenue source at 41.28% 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 21.59% 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 will be raising property taxes in FY2023.

The third and fourth largest revenue sources are internal service (12.94%) and intergovernmental (12.32%). 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 FY2023 amount to \$16.4 million. A major intergovernmental revenue is the HB 124 State Entitlement of \$9.486 million (\$9.059 million for the General Fund and \$427,000 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 \$8.6 million or 6.79%. Examples of special assessments include the street district, park maintenance district, boulevard districts, and street lighting districts.

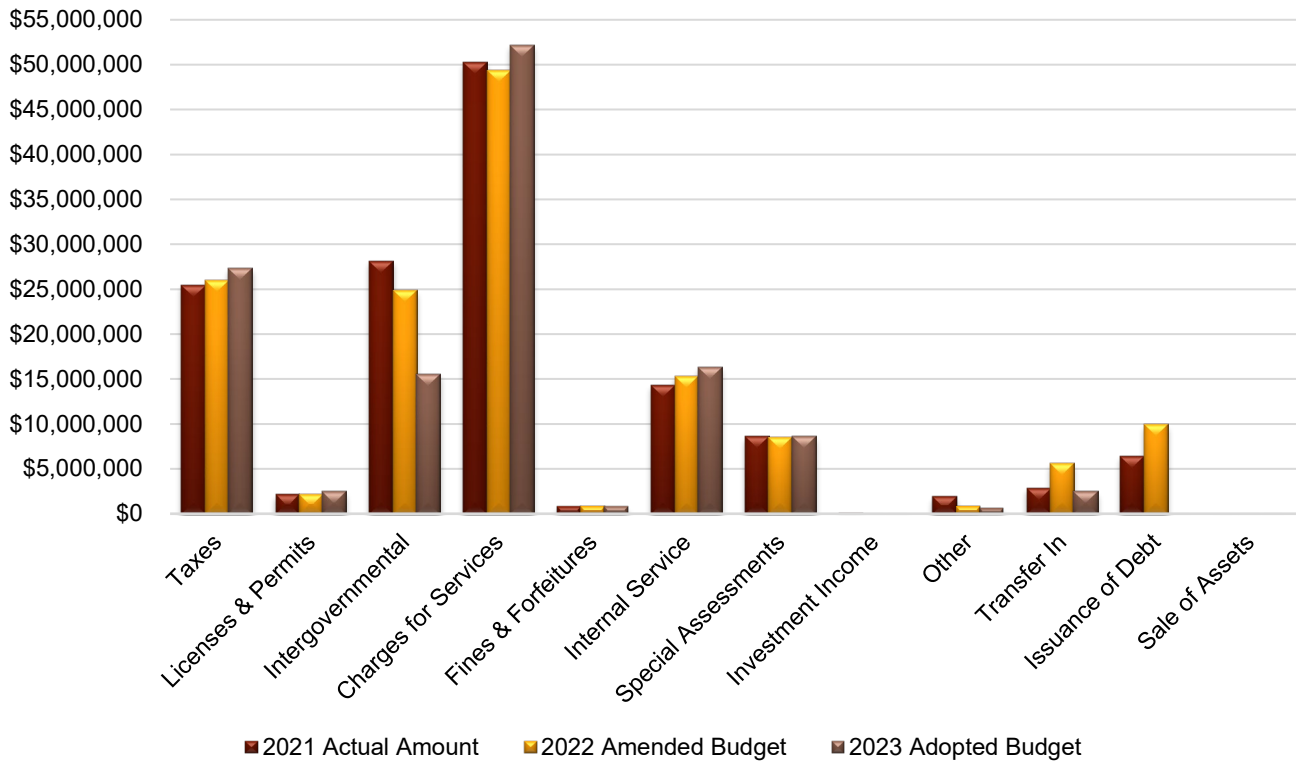


City-Wide Revenue Highlights

Financial Summary

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$25,474,917	\$26,001,617	\$26,001,617	\$25,833,021	\$27,280,154
Licenses & Permits	\$2,116,652	\$2,185,276	\$2,185,276	\$2,431,209	\$2,451,128
Intergovernmental	\$28,158,870	\$24,313,600	\$24,896,097	\$24,716,564	\$15,575,147
Charges for Services	\$50,309,799	\$49,379,237	\$49,379,237	\$49,940,390	\$52,176,709
Fines & Forfeitures	\$857,643	\$817,500	\$817,500	\$837,086	\$831,500
Internal Service	\$14,328,381	\$15,324,240	\$15,324,240	\$15,806,831	\$16,359,901
Special Assessments	\$8,622,693	\$8,472,176	\$8,472,176	\$7,878,864	\$8,584,811
Investment Income	\$115,826	\$20,650	\$20,650	\$160,304	\$20,650
Other	\$1,932,478	\$613,808	\$800,576	\$1,039,892	\$605,535
Transfer In	\$2,892,679	\$2,055,852	\$5,589,121	\$5,518,694	\$2,498,405
Issuance of Debt	\$6,423,758	\$0	\$9,940,000	\$9,972,002	\$0
Sale of Assets	(\$41,528)	\$0	\$0	\$72,797	\$0
Revenue Totals	\$141,192,169	\$129,183,956	\$143,426,490	\$144,207,653	\$126,383,940

City-Wide Revenue 3 Year Trend



City-Wide Revenue Highlights

Financial Summary

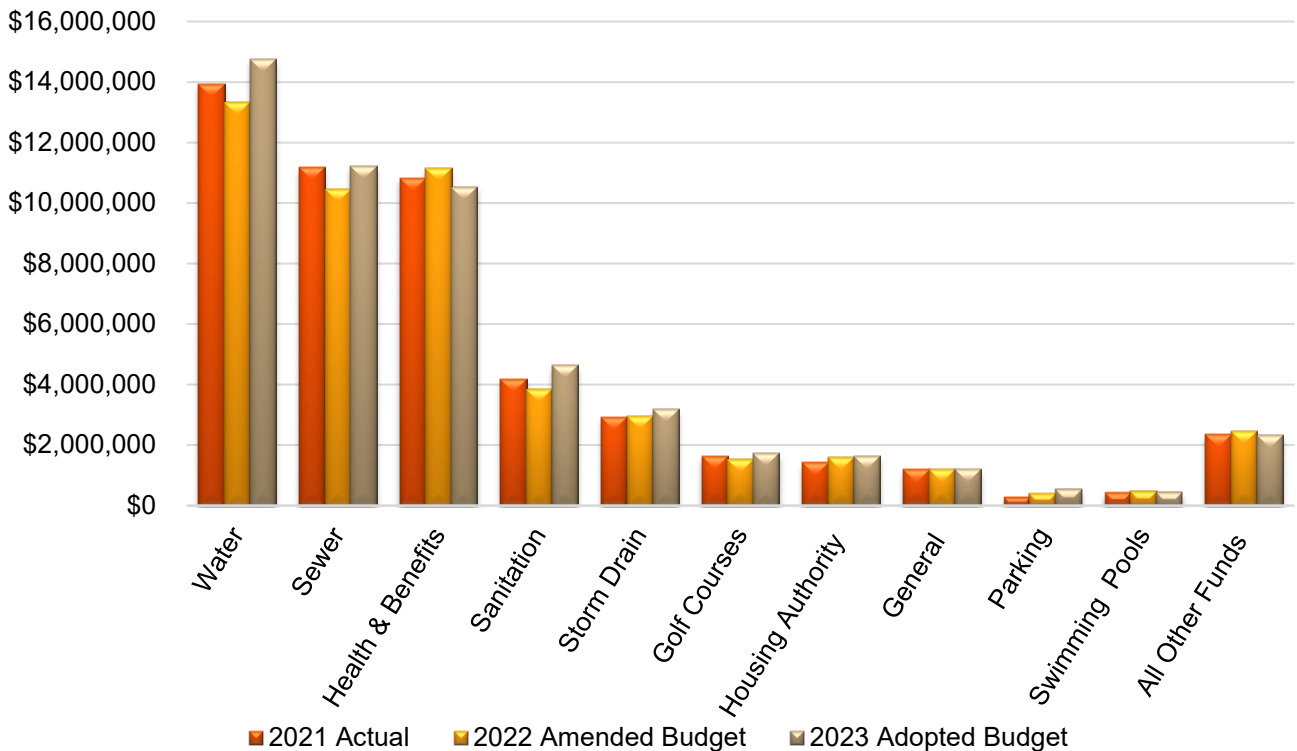
Major Revenues

Charges for Service

Charges for services is 41.28% of total city revenue and 3.27% 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. To maintain the same level of service, the City cannot go a third year without rate increases. In May, 2022 the City Commission approved a 10% increase for both the residential and commercial sanitation rates. Other utility rates for water, sewer, and storm drain will be increased by 5% each in FY2023. 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 2019	FY 2020	FY 2021	FY 2022	FY 2023
Water	5%	5%	0%	0%	5%
Sewer	2%	2%	0%	0%	5%
Storm Drain Sanitation	10%	5%	0%	0%	5%
Residential	0%	7.5%	0%	0%	10%
Commercial	5%	7.5%	0%	0%	10%

Taxes and Special Assessments

Taxes and Special Assessments account for 28.38% of Total City Revenue and 62.69% of General Fund revenue. Taxpayers generally view taxes and special assessments as two names for the same thing; however, there are distinctions.

	2021 Actual	2022 Amended Budget	2023 Adopted Budget	% of Total City Revenue
Taxes				
Real & Personal Property	\$16,960,429	\$17,716,907	\$18,779,598	14.86%
Permissive Medical Health Mill	\$3,358,513	\$3,447,210	\$3,695,056	2.92%
GO Bond Payments	\$169,247	\$164,500	\$164,500	0.13%
Tax Increments	\$3,508,387	\$3,423,000	\$3,241,000	2.56%
Local Option Motor Vehicle	\$1,478,341	\$1,250,000	\$1,400,000	1.11%
Total Taxes Revenue	\$25,474,917	\$26,001,617	\$27,280,154	21.59%
Special Assessments				
Street Maintenance District	\$4,600,495	\$4,583,265	\$4,583,265	3.63%
Park Maintenance District	\$1,507,598	\$1,500,000	\$1,500,000	1.19%
Street Lighting District	\$1,132,503	\$1,111,842	\$1,161,507	0.92%
Boulevard District	\$410,365	\$431,617	\$480,324	0.38%
Portage Meadows	\$65,193	\$65,252	\$68,515	0.05%
Master Debt SILD	\$14,341	\$15,984	\$15,984	0.01%
TBID	\$632,909	\$511,216	\$511,216	0.40%
BID	\$259,280	\$253,000	\$264,000	0.21%
Other	\$9	\$0	\$0	0.00%
Total Special Assessments	\$8,622,693	\$8,472,176	\$8,584,811	6.79%
Total Taxes and Special Assessments	\$34,097,610	\$34,473,793	\$35,864,965	28.38%

Taxes - Real & Personal Property

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

City-Wide Revenue Highlights

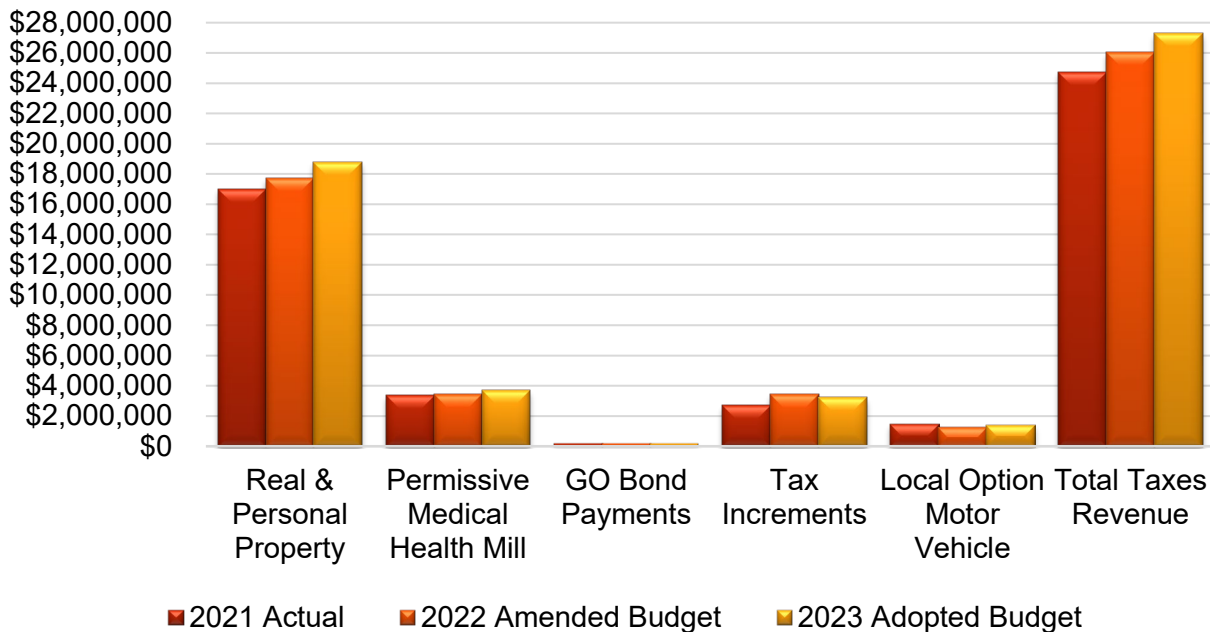
Financial Summary

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 \$26.0 million to \$27.2 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 \$248,305 and an increase from the inflationary factor of 3.75%, or \$641,691. 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. This tax revenue does not come into the General Fund, and is slightly down for FY2023.

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 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

City-Wide Revenue Highlights

Financial Summary

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 2019	FY 2020	FY 2021	FY 2022	FY 2023
Street Maintenance District	0%	0%	0%	0%	0%
Boulevard District	3%	5%	0%	0%	12%
Portage Meadows District	7%	5%	0%	0%	5%
Street Lighting	0%	0.5%	-4%	-1%	4.5%
Park Maintenance District	NEW	0%	0%	0%	0%

Intergovernmental Revenue

Intergovernmental Revenue is 12.32% of total city revenue and 25.82% 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 3.2% in FY2023. Revenue from Federal Block and Home Grants continues to be greater than usual because of extra COVID funding.

	2021 Actual Budget	2022 Amended Budget	2023 Adopted Budget	% of Total City Revenue
Intergovernmental				
CARES Act	\$6,189,114	\$0	\$0	0.00%
American Rescue Plan Act	\$9,736,369	\$9,736,368	\$0	0.00%
State Gaming Licenses	\$143,175	\$150,000	\$150,000	0.12%
State Entitlements	\$9,061,266	\$9,191,538	\$9,485,542	7.51%
State 911 Combined Revenue	\$569,439	\$612,447	\$612,447	0.48%
State Gas Tax Apportionment	\$944,970	\$953,379	\$940,361	0.74%
State Gas Tax BaRSAA	\$0	\$1,000,000	\$1,207,970	0.96%
State Historic Preservation	\$4,500	\$6,000	\$6,000	0.00%
State Library Support	\$57,277	\$31,039	\$29,716	0.02%
State Economic Dev Pass-through	\$60,000	\$15,000	\$25,000	0.02%
County Library Support	\$177,000	\$177,000	\$177,000	0.14%
Federal Highway & Transport. Grants	\$433,119	\$524,900	\$831,000	0.66%
Federal Public Safety Grants, Misc	\$390,882	\$175,095	\$47,211	0.04%
Federal HIDTA Grant	\$217,372	\$216,975	\$216,975	0.17%
Federal Block and Home Grants	\$128,478	\$2,014,227	\$1,559,569	1.23%
COPS Hiring Grant	\$0	\$0	\$204,228	0.16%
Miscellaneous Culture & Rec Grants	\$0	\$37,300	\$37,300	0.03%
Other Intergovernmental Revenue	\$45,909	\$54,829	\$44,828	0.04%
Total Intergovernmental Revenue	\$28,158,870	\$24,896,097	\$15,575,147	12.32%

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 is in the COVID Recovery Fund. The City's allocation from the American Rescue Plan Act (ARPA) is \$19.5 million. Half was received in FY2021, and the second half 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 City Commission decided in FY2022 that they would allocate \$3 million to outside entities in a competitive selection process. Applications for entities were due July 15th, 2022. Awards will be allocated to the selected entities in FY2023, and is in the budget for FY2023. 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 FY2023 was about 1.44%.

State Gas Tax Apportionment

The revenue from the State tax on motor fuel sales is apportioned to local governments based on population and road mileage factors. Total Street District Fund and Gas Tax BaRSAA Fund revenues include \$2,148,331 from state gas taxes. BaRSAA funding has made a significant positive impact on the street department's ability to complete projects since being passed by the 2017 Montana State Legislature.

Federal Community Development Block Grant and HOME Grant Funds

The U.S. Department of Housing and Urban Development (HUD) provides grant funding for slum and blight removal, projects that benefit low income people, and other community projects. HOME grants provide funding for affordable housing. These grants have been funding many valuable projects for the community. Between the two grants, there is \$1,559,569 available in FY2023. This includes additional funding made available to respond to the COVID-19 pandemic. There is some concern about future funding of these grants.

Library and Other Culture & Recreation Grants

The Library receives \$177,000 annually from Cascade County to help fund operations. In addition, State funding for the library is \$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

City-Wide Revenue Highlights

Financial Summary

cash. Hence, this creates a double counting effect. Internal charges and transfers are 14.92% of total City revenue, and 2.89% of total General Fund revenue. A listing of all interfund transfers is located on page 58.

	2021 Actual Budget	2022 Amended Budget	2023 Adopted Budget	% of Total City Revenue
Internal Service and Transfers In				
Internal Service Charges	\$14,328,381	\$15,324,240	\$16,359,901	12.94%
Transfer In	\$2,892,679	\$5,589,121	\$2,498,405	1.98%
Total	\$17,221,060	\$20,913,361	\$18,858,306	14.92%

Issuance of Debt

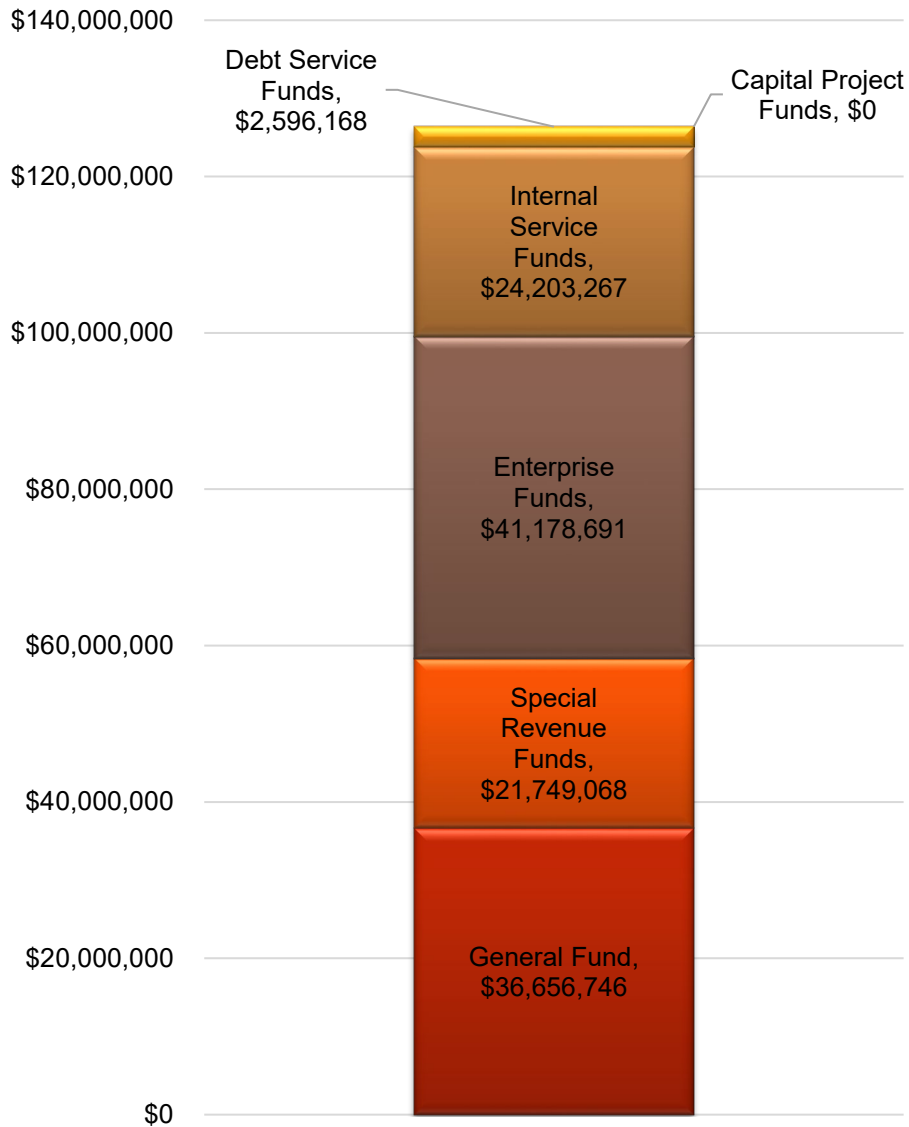
Issuance of Debt fluctuates from year to year depending on projects in the pipeline for capital improvements, especially in the enterprise funds for utilities. There is no debt issuance budgeted for FY2023.

	2021 Actual Budget	2022 Amended Budget	2023 Adopted Budget	% of Total City Revenue
Issuance of Debt				
Issuance of Debt	\$6,423,758	\$9,940,000	\$0	0.00%
Total Issuance of Debt	\$6,423,758	\$9,940,000	\$0	0.00%

City-Wide Revenue Highlights

Financial Summary

FY2023 City-Wide Revenue by Fund Type



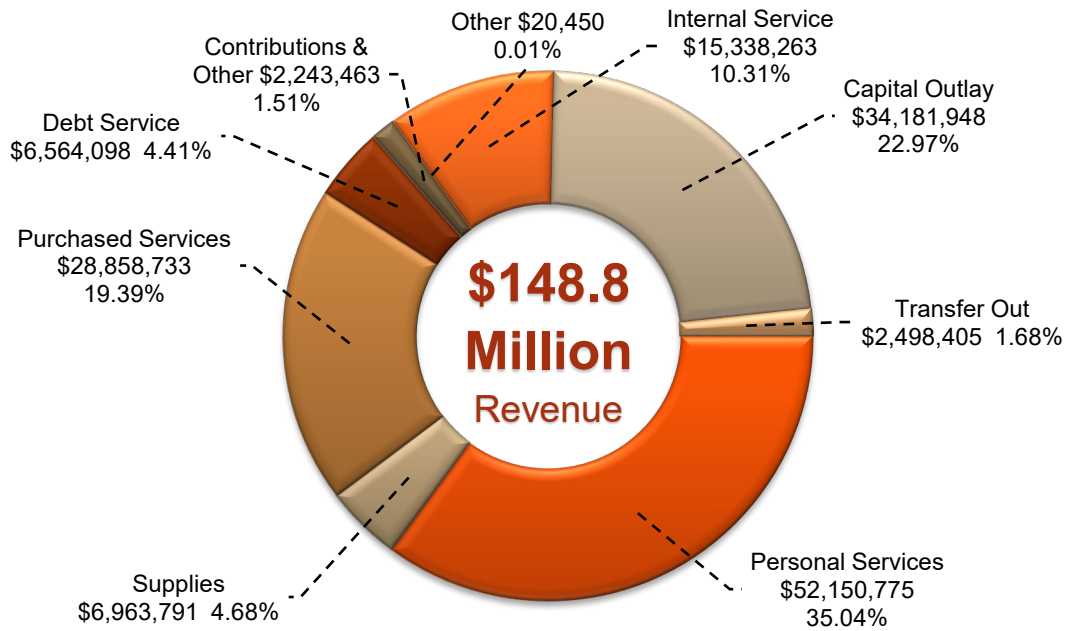
	2021 Actual Budget	2022 Amended Budget	2023 Adopted Budget
Fund Types			
General Fund	\$33,973,714	\$34,745,387	\$36,656,746
Special Revenue Funds	\$35,356,889	\$40,931,217	\$21,749,068
Debt Service Funds	\$2,662,840	\$5,165,132	\$2,596,168
Capital Project Funds	\$5,686,376	\$21,603	\$0
Enterprise Funds	\$40,429,193	\$38,741,561	\$41,178,691
Internal Service Funds	\$23,083,156	\$23,821,590	\$24,203,267
Total All Fund Types	\$141,192,169	\$143,426,490	\$126,383,940

City-Wide Expenditure Highlights

Financial Summary

Where the Money Goes

Total city-wide expenditures for Fiscal Year 2023 are \$148.8 million. The largest City expenditure is for Personal Services at 35.04%. This includes salaries and benefits. The next largest expenditures are Capital Outlay at 22.97% and Purchased Services at 19.39%. 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 10.31%. Following internal service is supplies, 4.68%, debt payments, 4.41%, transfer out, 1.68%, and contributions and donations, 1.51%.



	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
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Expenditures

Personal Services	\$46,026,184	\$49,595,721	\$49,595,721	\$46,859,595	\$52,150,775
Supplies	\$5,341,426	\$6,118,090	\$6,537,444	\$5,612,253	\$6,963,791
Purchased Services	\$27,012,864	\$28,635,371	\$30,286,621	\$25,817,091	\$28,858,733
Debt Service	\$6,851,385	\$7,321,282	\$7,321,282	\$7,293,010	\$6,564,098
Contributions & Other	\$1,406,733	\$2,207,301	\$2,296,872	\$1,449,091	\$2,243,463
Other	\$333,998	\$30,450	\$31,610	\$249,112	\$20,450
Internal Service	\$13,063,616	\$13,902,078	\$13,902,078	\$14,422,026	\$15,338,263
Capital Outlay	\$15,114,623	\$21,102,133	\$39,030,310	\$22,166,142	\$34,181,948
Transfer Out	\$2,905,963	\$2,055,852	\$3,197,003	\$5,589,119	\$2,498,405

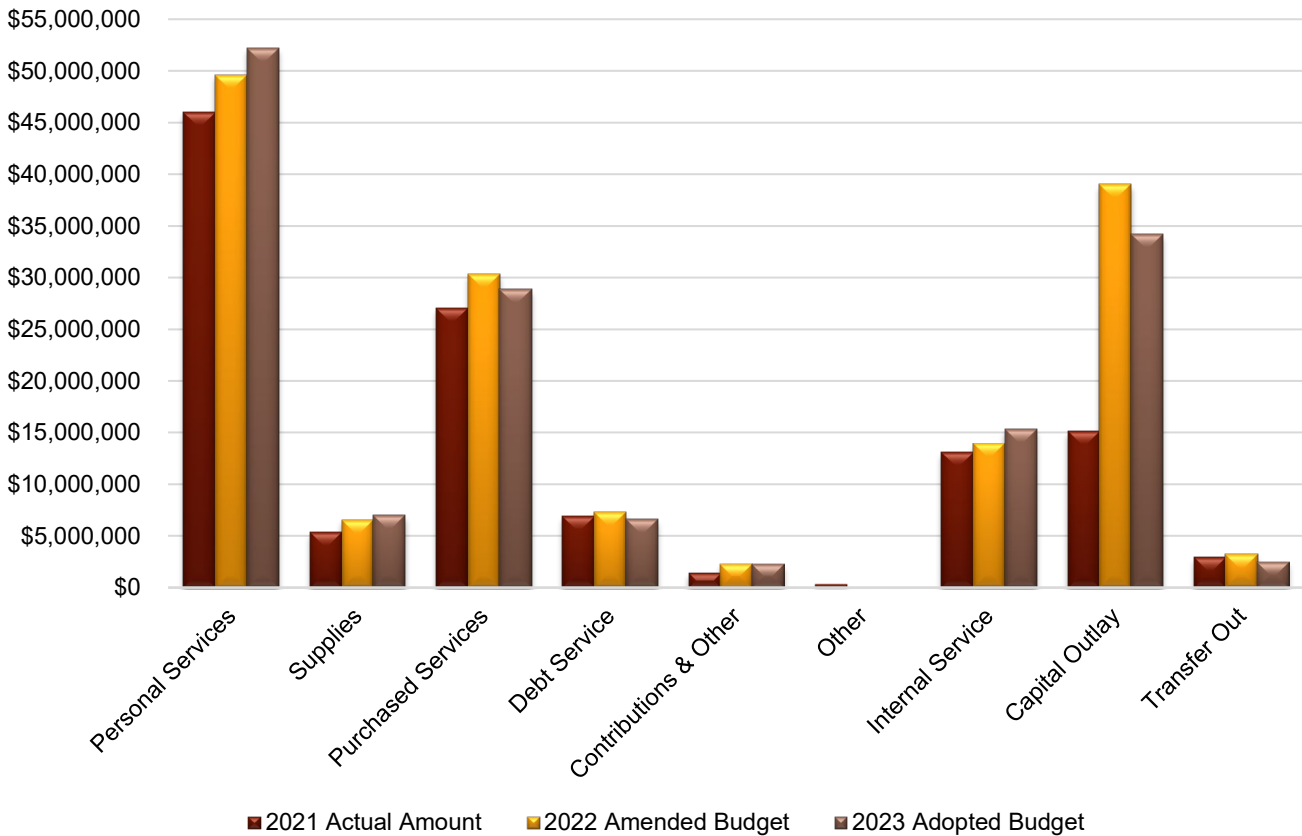
Expenditure Totals

	\$118,056,792	\$130,968,278	\$152,198,940	\$129,457,439	\$148,819,926
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City-Wide Expenditure Highlights

Financial Summary

City-Wide Expenditures 3yr Trend



Major Expenditures

Personal Services

Overall personal services in the FY2023 Adopted Budget, including salaries and benefits, increased 5.15% over the FY2022 Amended Budget amount and are 35.04% of the City’s total expenditure budget. All union contracts were re-negotiated starting July 1, 2021 for a 2 year period. They expire June 30, 2023. Newly negotiated agreements will be included in the FY2024 budget. 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 509.60 full time equivalents (FTEs) in full and part time positions (not including seasonal and temporary workers). Compared to the proposed budget, the final FY2023 Adopted Budget has an additional approval of 0.25 FTE for CDBG fair housing specialist. The proposed budget presented total FTEs of 509.35. This budget is a decrease of 3.08 FTEs from the FY2022 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 2023

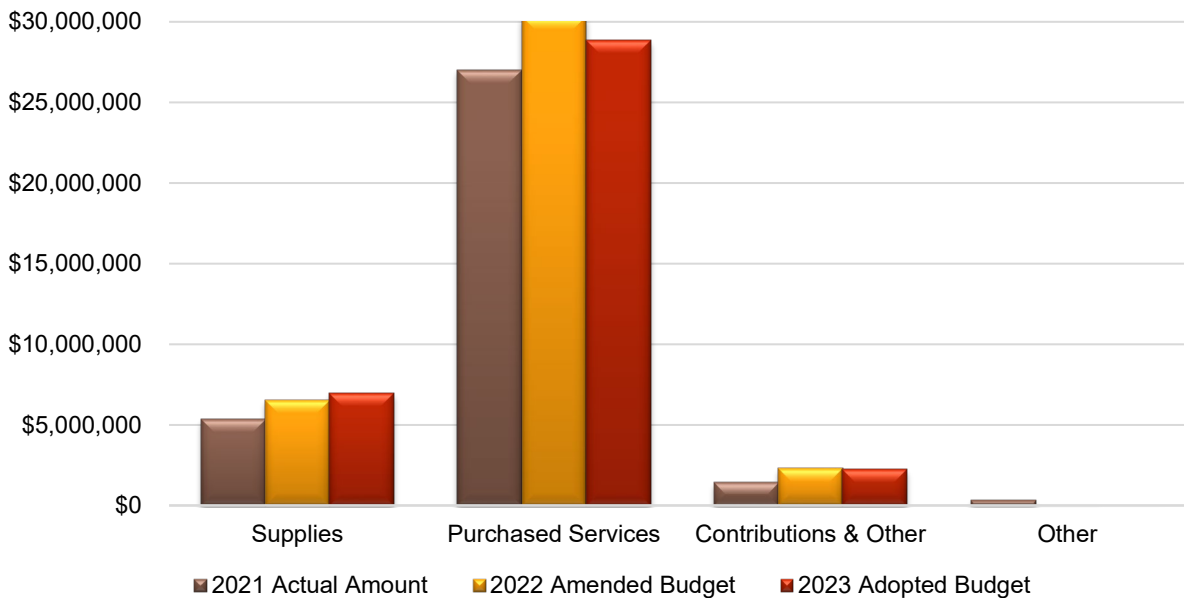
General Fund – Police	COPS Grant – Added 3 positions	3.00
Planning & CD	Removed 1 Development Engineer	(1.00)
CDBG/Housing Authority	Part-time Fair Housing Specialist to full-time	0.25
Library	Part-time clerk/custodian to full-time	0.38
Park & Recreation	Recreation/Pool hours moved to temporary/seasonal	(5.84)
Civic Center Facilities	Reorganization from PCD to Administration	(0.10)
Engineering	Re-instated Summer intern position	0.25
Total Increase (Decrease) in FY2023		(3.08)
Total FTEs in FY2023		509.60

0.25 FTE for CDBG/Housing Authority approved with the final budget adoption on July 19th, 2022.

Operations

Operations are considered to be supplies, purchased services, contributions, and other expenditures. The operations portion of expenditures includes an overall 2.72% decrease from the FY2022 Amended Budget. There was an increase of 6.52% for supplies. Followed by a decrease of 4.71% in purchased services, a decrease of 2.33% in contributions, and a decrease of 35.31% in other costs from the FY2022 Amended Budget. Expenditure operations equate to 25.59% 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 FY2023 total \$34,181,948 or 22.97% of the total budget. This is a decrease from the FY2022 amended capital outlay amount by 12.42%, or \$4.9 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 FY2023. 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 FY2023 are listed on pages 65-66.

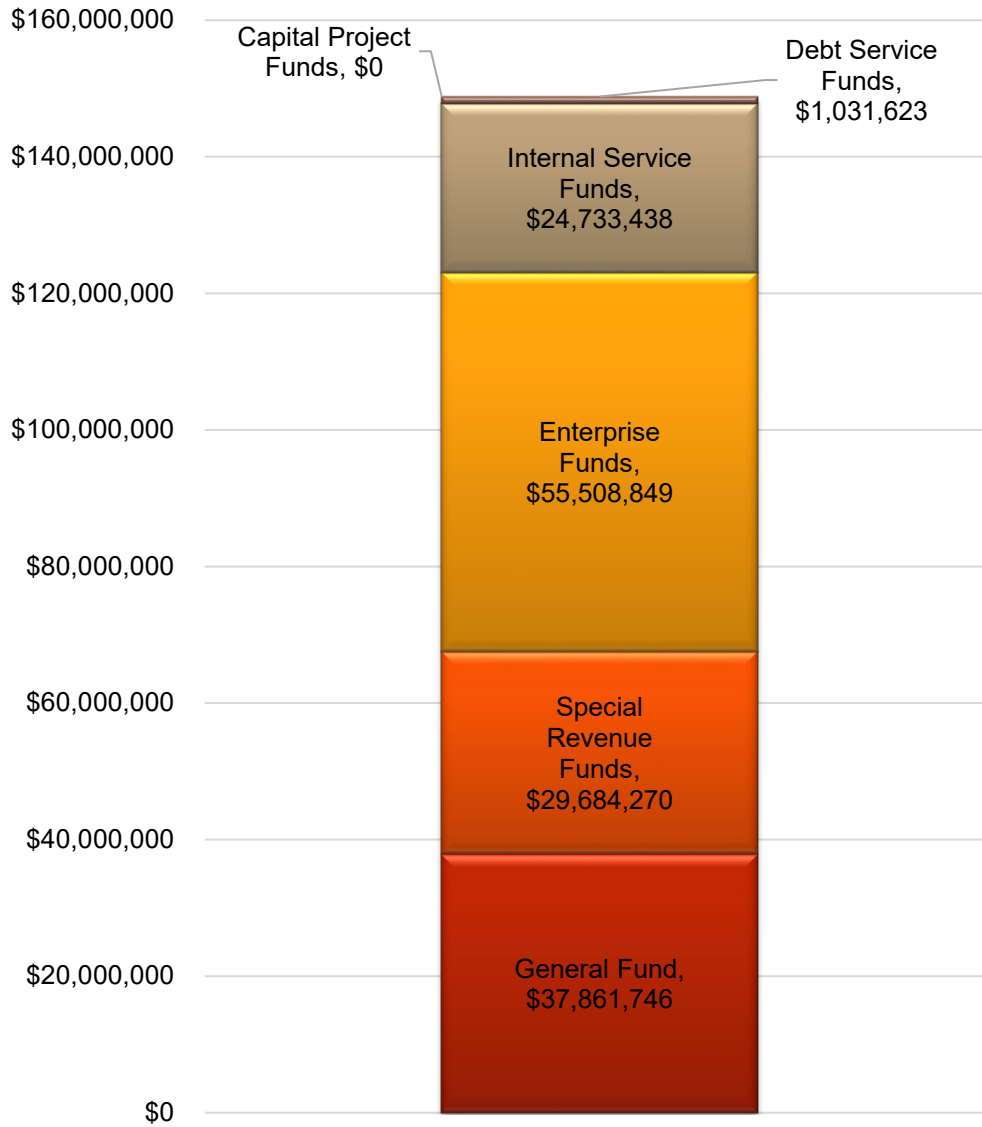
Debt Service

The City's appropriations for debt service in FY2023 total \$6,564,098 or 4.4% of the total budget. Pages 73-74 are the current debt service schedules. This is a slight decrease from FY2022 because of debt paid off in the Sewer and Sanitation Funds.

City-Wide Expenditure Highlights

Financial Summary

FY2023 City-Wide Expenditures by Fund Type



Fund Types	2021 Actual Budget	2022 Amended Budget	2023 Adopted Budget
General Fund	\$34,526,216	\$35,544,845	\$37,861,746
Special Revenue Funds	\$22,436,840	\$37,970,421	\$29,684,270
Debt Service Funds	\$1,739,864	\$1,346,909	\$1,031,623
Capital Project Funds	\$1,275,317	\$5,212,261	\$0
Enterprise Funds	\$35,976,932	\$47,230,681	\$55,508,849
Internal Service Funds	\$22,101,624	\$24,893,823	\$24,733,438
Total All Fund Types	\$118,056,792	\$152,198,940	\$148,819,926

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 FY2023, there is an overall decrease of \$39,846 to transfers between General Fund and other funds for operations from the FY2022 Adopted Budget. The Planning Fund received an additional \$105,000 transfer in from the General Fund and there is no longer a transfer needed into the General Obligation Bonds Fund because the debt has been paid off. The COVID Recovery Fund transferred out one-time CARES funds to replenish Planning (\$297,500), Recreation (\$140,000), and Multi-Sports (\$34,500). The transfer in to the Gas Tax BaRSSA Fund is a match required by the State from the Street District Fund.

Operating Transfers

- Authorized transfers from a fund receiving revenue to the 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 debt service funds.

Fund	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Transfers In					
Library	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Planning & Comm Development	\$271,932	\$271,932	\$271,932	\$271,932	\$674,432
Natural Resources	\$256,277	\$256,277	\$256,277	\$256,277	\$256,277
Downtown TID	\$0	\$0	\$2,392,118	\$2,392,118	\$0
Gas Tax BaRSSA	\$50,000	\$50,000	\$50,000	\$5,000	\$60,399
General Obligation Taxable Bond	\$144,846	\$144,846	\$144,846	\$144,846	\$0
Water	\$76,324	\$0	\$0	\$0	\$0
Sewer	\$322,330	\$0	\$0	\$0	\$0
Storm Drain	\$193,270	\$0	\$0	\$0	\$0
Parking	\$0	\$0	\$265,361	\$265,361	\$0
Multi-Sports	\$0	\$0	\$65,000	\$65,000	\$34,500
Ice Breaker	\$0	\$0	\$23,361	\$23,361	\$0
Swimming Pools	\$267,861	\$267,861	\$309,031	\$309,031	\$267,861
911 Dispatch	\$344,591	\$346,674	\$346,674	\$346,674	\$346,674
Recreation	\$39,206	\$39,206	\$265,359	\$262,092	\$179,206
Civic Center Events	\$267,220	\$265,913	\$786,019	\$763,860	\$265,913
Central Garage	\$222,440	\$0	\$0	\$0	\$0
Information Technology	\$15,206	\$0	\$0	\$0	\$0
Insurance & Safety	\$6,000	\$0	\$0	\$0	\$0
Human Resources	\$2,034	\$0	\$0	\$0	\$0
Engineering	\$63,143	\$63,143	\$63,143	\$63,143	\$63,143
Total Transfers In	\$2,892,679	\$2,055,852	\$5,589,121	\$5,518,694	\$2,498,405

Interfund Transfers

Financial Summary

Fund	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Transfers Out					
General Fund	\$1,659,178	\$1,659,178	\$1,659,178	\$1,659,178	\$1,619,332
COVID Recovery Fund	\$0	\$0	\$1,141,151	\$1,141,151	\$472,000
Downtown TID	\$0	\$0	\$0	\$2,392,116	\$0
Street District	\$50,000	\$50,000	\$50,000	\$50,000	\$60,399
911 Special Revenue	\$344,591	\$346,674	\$346,674	\$346,674	\$346,674
Water	\$286,921	\$0	\$0	\$0	\$0
Sewer	\$76,324	\$0	\$0	\$0	\$0
Storm Drain	\$34,170	\$0	\$0	\$0	\$0
Sanitation	\$287,495	\$0	\$0	\$0	\$0
Dispatch	\$36,021	\$0	\$0	\$0	\$0
Multi-Sports	\$32,557	\$0	\$0	\$0	\$0
Central Garage	\$67,930	\$0	\$0	\$0	\$0
Information Technology	\$17,200	\$0	\$0	\$0	\$0
Human Resources	\$6,641	\$0	\$0	\$0	\$0
City Telephone	\$6,936	\$0	\$0	\$0	\$0
Total Transfers Out	\$2,905,963	\$2,055,852	\$3,197,003	\$5,589,119	\$2,498,405

Fund Balance

Financial Summary

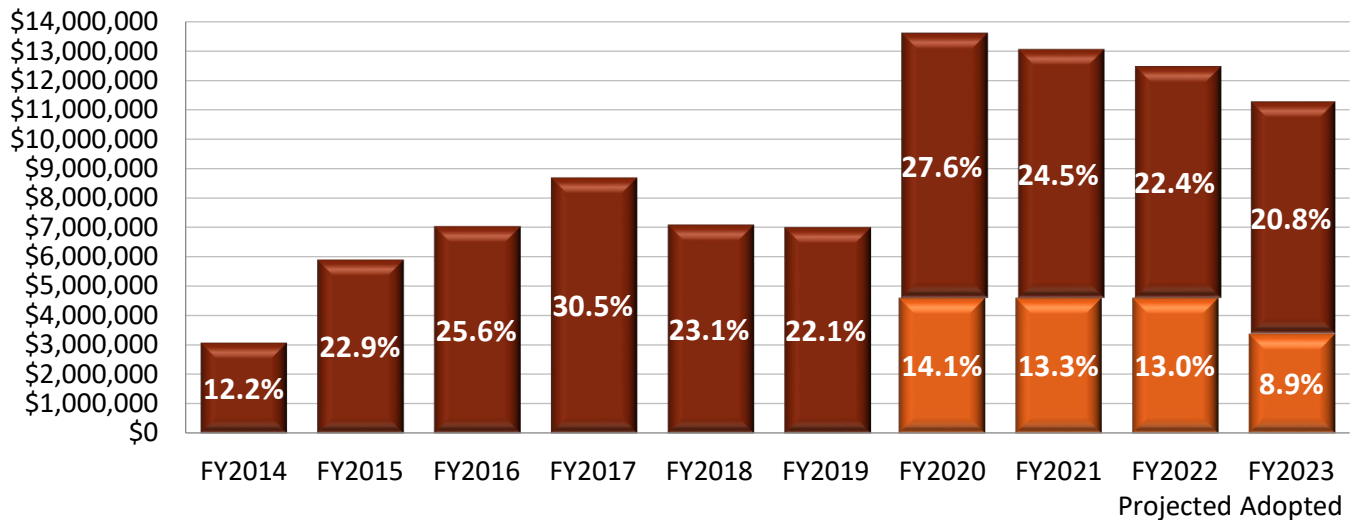
Fund Balance

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 FY2014, the City’s General Fund balance was at 12.2% after the one-time transfer in FY2013 into the Electric Fund to cover its cash deficit. The City of Great Falls has been working on rebuilding the unreserved General Fund balance since then. 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 (permissive medical levy and inflationary factory). Also, \$1,205,000 was used of the reserved CARES Act funds to balance the General Fund budget and bring the unreserved fund balance to 20.8%. The reserved CARES Act balance is now \$3.4 million, or 8.9%.

22% Recommended Minimum Policy



Other Governmental Funds

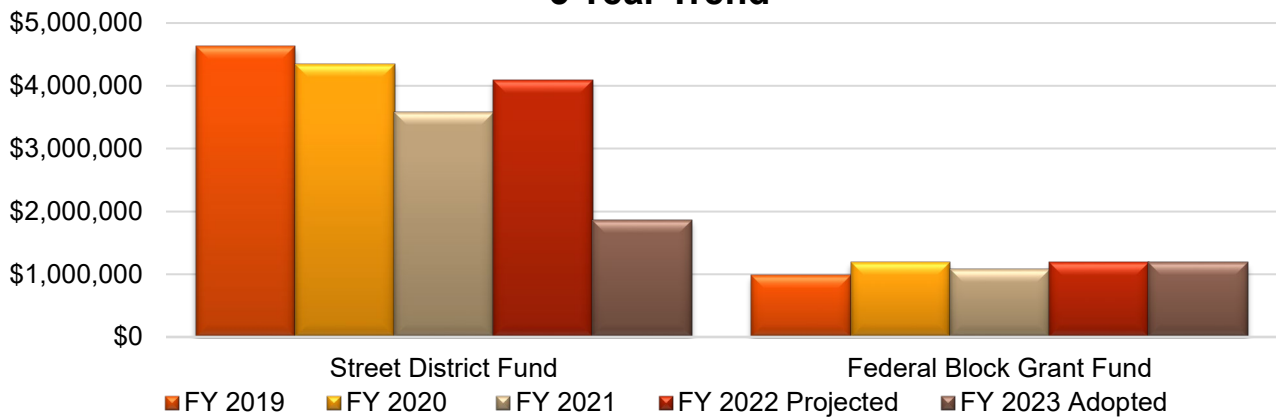
The two other major governmental funds are: the Federal Block Grants Fund and the Street District Fund. The five year trend for the Federal Block Grants Fund shows a stabilized fund balance for the last five years. The fund balance is from the Revolving Loan programs that have

Fund Balance

Financial Summary

generated program income. The Street District Fund had a high and growing balance in previous years and will be lowered in FY 2023 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.

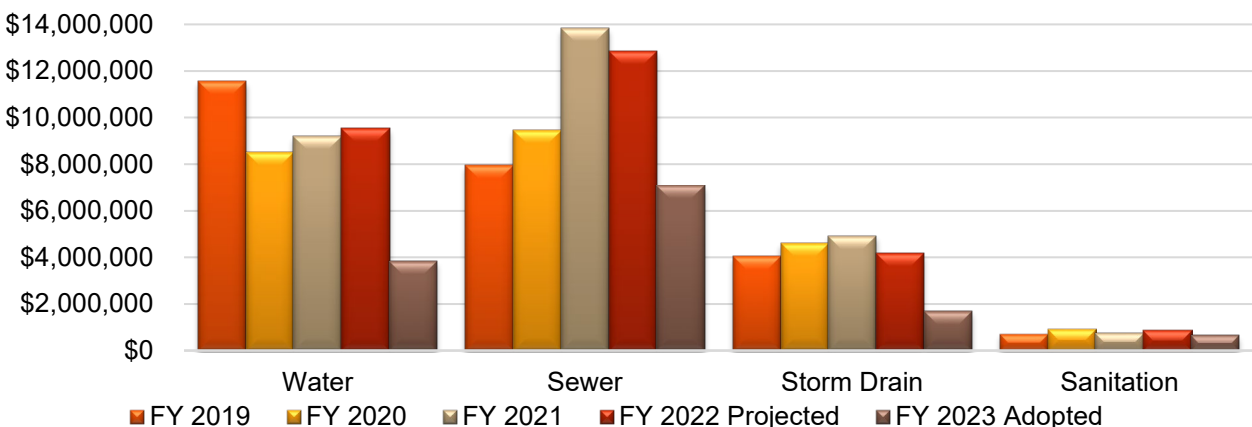
Other Major Governmental Fund Balances 5 Year Trend



Proprietary Funds

The chart below shows the five year trend of the major proprietary funds' unreserved fund balances. The decline in the fund balances in water, sewer, and storm drain funds are due to the use of unreserved fund balances for current capital improvement projects. The immediate need to purchase trucks for Sanitation has kept the balance low in most recent years for the Sanitation Fund. All of the other funds are showing a decline in fund balance in FY2023 due to capital projects budgeted. The actual spending of fund balance is dependent on the timing of the engineering and construction of each project. In FY2023 water, sewer, and storm drain budgets have a 5% increase. In May 2022, the City Commission approved a 10% increase in sanitation.

Unreserved Major Proprietary Fund Balances 5 Year Trend



Capital Expenditures

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 39-43).

Capital Expenditures

Financial Summary

FY2023 Capital Expenditures by Category

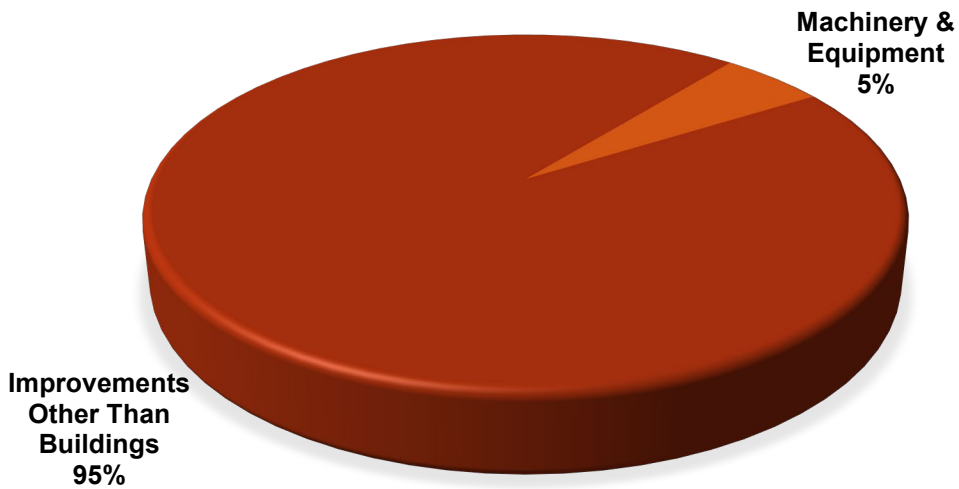
Fund	TOTAL	Improvements	Machinery & Equipment
COVID Recovery ARPA	\$5,663,724	\$5,663,724	\$0
COVID Recovery Totals	\$5,663,724	\$5,663,724	\$0
Park Maintenance District Park Maintenance	\$27,791	\$0	\$27,791
Park Maintenance District Totals	\$27,791	\$0	\$27,791
Street District Street Maintenance	\$1,650,252	\$1,650,252	\$0
Street District Totals	\$1,650,252	\$1,650,252	\$0
Gas Tax BaRSAA Street Maintenance	\$1,268,369	\$1,268,369	\$0
Gas Tax BaRSAA Totals	\$1,268,369	\$1,268,369	\$0
East Industrial Ag Tech Park Special Districts	\$323,000	\$323,000	\$0
East Industrial Ag Tech Park Totals	\$323,000	\$323,000	\$0
Federal Block Grant Block Grant Projects	\$190,176	\$190,176	\$0
Federal Block Grant Totals	\$190,176	\$190,176	\$0
Water Water - Purification	\$6,471,902	\$6,427,122	\$44,780
Water - Distribution	\$4,068,189	\$3,780,529	\$287,660
Water Totals	\$10,540,091	\$10,207,651	\$332,440
Sewer Sewer - Treatment	\$7,677,164	\$7,638,894	\$38,270
Sewer - Collection	\$1,467,465	\$1,467,465	\$0
Sewer Totals	\$9,144,629	\$9,106,359	\$38,270
Storm Drain MS 4 Phase II Upgrades	\$400,000	\$400,000	\$0
Storm Drain - Collection	\$3,442,426	\$3,442,426	\$0
Storm Drain Totals	\$3,842,426	\$3,842,426	\$0
Sanitation Central Garage	\$408,550	\$0	\$408,550
Sanitation Totals	\$408,550	\$0	\$408,550

Capital Expenditures

Financial Summary

FY2023 Capital Expenditures by Category - Continued

Fund	TOTAL	Improvements	Machinery & Equipment
Central Garage Equipment Revolving	\$1,072,940	\$100,000	\$972,940
Central Garage Totals	\$1,072,940	\$100,000	\$972,940
Finance Utility Billing	\$25,000	\$0	\$25,000
Finance Totals	\$25,000	\$0	\$25,000
Engineering Engineering	\$7,000	\$0	\$7,000
Engineering Totals	\$7,000	\$0	\$7,000
Public Works Admin Public Works Admin	\$18,000	\$18,000	\$0
Public Works Admin Totals	\$18,000	\$18,000	\$0
Total All Budgeted Funds	\$34,181,948	\$32,369,957	\$1,811,991



Capital Expenditures

Financial Summary

FY2023 Capital Projects

COVID Recovery Fund	Project Budget
IT Network Security	\$140,270
Community Grants	\$3,000,000
Civic Center AV Upgrades	\$171,331
Fire Station Doors	\$425,000
Fire Truck Refurbishment	\$1,299,337
Park & Rec Admin Building ADA Restroom	\$75,000
Human Resources Office Remodel	\$500,000
Parking Garage Security Improvements	\$52,786
Total COVID Recovery Fund	\$5,663,724
Street Fund	
3rd Ave N 9th to 11th Street Reconstruction	\$500,000
52nd St N 7th to 10th Ave N Reconstruction	\$600,000
Internal Engineering	\$200,252
PW Complex Building Improvements	\$100,000
Unscheduled Development	\$250,000
Total Street Fund	\$1,650,252
Gas Tax BaRSAA Fund	
East Fiesta	\$1,000,000
Giant Springs Rd (Bank Slump)	\$268,369
Total Gas Tax BaRSAA Fund	\$1,268,369
Water Fund - Purification	
Filter Main Replacement Phase 2	\$4,500,000
Filter Main Replacement Phase 3	\$1,500,000
Unscheduled Development	\$150,000
Misc. Water Treatment Plant Improvements	\$200,000
Internal Engineering	\$77,122
Total Water Purification	\$6,427,122
Water Fund - Distribution	
Water Main Replacements	\$2,900,000
Water Master Plan/ Capacity Model	\$350,000
Internal Engineering	\$380,529
Unscheduled Development	\$150,000
Total Water Distribution	\$3,780,529
Total Water Fund	\$10,207,651
Sewer Fund - Collection	
Manhole Rehab	\$100,000
Miscellaneous Sewer Rehab	\$1,000,000
Sanitary Sewer Capacity Model	\$150,000
Internal Engineering	\$117,465
Unscheduled Development	\$100,000
Total Sewer Collection	\$1,467,465

Capital Expenditures

Financial Summary

FY 2023 Capital Projects - Continued

Sewer Fund - Treatment	<u>Project Budget</u>
Lift Station 1	\$5,000,000
Clarifier Repair	\$2,000,000
Solids Building HVAC & Lighting	\$450,000
Miscellaneous Capital (Veolia Contract)	\$150,000
Internal Engineering	\$38,894
Total Sewer Treatment	<u>\$7,638,894</u>
Total Sewer Fund	<u>\$9,106,359</u>
Storm Drain Fund - MS4 Phase II Upgrades	
MS-4 Phase II Regional Facilities	<u>\$400,000</u>
Total Storm Drain MS4 Phase II Upgrades	\$400,000
Storm Drain Fund - Collection	
3rd St NE and Westgate (Phase 2)	\$700,000
Miscellaneous Inlet & Valley Gutter	\$50,000
Central Ave & 3rd St Design & Construction	\$1,200,000
Storm Drain Master Plan	\$500,000
Valeria Way Phase 3 Lining	\$600,000
Internal Engineering	\$192,426
Unscheduled Development	\$200,000
Total Storm Drain Collections	<u>\$3,442,426</u>
Total Storm Drain Fund	<u>\$3,842,426</u>
Park Maintenance District*	
Carter Park Pavilion Roof	\$14,000
Irrigation Upgrades	\$200,000
Sports Courts (basketball and tennis/pickle ball)	\$149,220
Surface for Outdoor Fitness Equipment	\$55,000
Warden Park, Disc Golf Tee Boxes	\$6,000
River's Edge Trail Improvements	\$20,000
Tree Replacement	\$10,000
Turf Maintenance (pesticide, herbicide, rodent control, etc.)	\$40,000
Total Park Maintenance Projects	<u>\$494,220</u>

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

Capital Expenditures

Financial Summary

FY2023 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	\$39,960	\$239,760
Parks	1	1/4 Ton Pickup	0	\$28,100	\$28,100
	1	3/4 Ton 4x4	0	\$38,920	\$38,920
Street	1	Tandem Axle Dump Truck	0	\$182,710	\$182,710
	1	Double Drum Steel Roller	1	\$204,230	\$204,230
	1	Pickup 3/4 Ton 4x4 Traffic	1	\$38,560	\$38,560
	1	Street Sweeper	2	\$240,660	\$240,660
	12	Total Capital Purchases			\$972,940
Non Capital Purchases					
	1	Police Equipment	0	\$40,170	\$40,170
	1	Air Compressor Central Garage	2	\$12,980	\$12,980
	1	Work Cart Multi-Sports	0	\$15,000	\$15,000
	1	Flatbed 3/4 Ton Pick Up Park (Used)	0	\$5,000	\$5,000
	1	Equipment Trailer	7	\$19,530	\$19,530
	1	Commercial Mower Multi-Sports	0	\$9,000	\$9,000
	2	Used Water Truck	0	\$19,425	\$38,850
	2	3/4 Ton Truck Snow Plows	0	\$9,500	\$19,000
	10	Total Non Capital Purchases			\$159,530
	22	Total Central Garage Purchases			\$1,132,470

Units Purchased from Other Funds

Department	Number of Units	Description of Unit	Years Deferred	Unit Cost	Total Cost
Water Distribution	1	Mini Excavator with Thumb	6	\$208,890	\$208,890
	1	Trailer for Mini Excavator	6	\$40,000	\$40,000
	1	1/2 Ton 4x4 Truck	1	\$38,770	\$38,770
Water Purification	1	Plumber Van	1	\$44,780	\$44,780
Storm Drain	1	1/2 Ton 4x4 Truck	0	\$38,270	\$38,270
Sanitation	1	Automated Sideloader	0	\$362,310	\$362,310
	1	3/4 Ton 4x4 Truck	0	\$46,240	\$46,240
	7	Units Purchased from Other Funds			\$779,260
	29	Total Equipment Purchased			\$1,911,730

Capital Expenditures

Financial Summary

5-Year Summary of Capital Expenditures

Fund	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Adopted	Capital Projects	Capital Outlay
General Fund							
Court	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Admin	\$173,966	\$16,520	\$31,655	\$0	\$0	\$0	\$0
City 190	\$99,356	\$24,767	\$0	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parks	\$5,740	\$4,000	\$0	\$0	\$0	\$0	\$0
Fire	\$10,705	\$0	\$0	\$34,000	\$0	\$0	\$0
General Fund Total	\$289,767	\$45,287	\$31,655	\$34,000	\$0	\$0	\$0
COVID Recovery	\$0	\$0	\$0	\$0	\$5,663,724	\$5,663,724	\$0
Street District	\$483,576	\$1,414,561	\$1,720,967	\$731,046	\$1,650,252	\$1,650,252	\$0
Gas Tax BaRSAA	\$360,411	\$116,071	\$726,162	\$129,988	\$1,268,369	\$1,268,369	\$0
Library	\$522,786	\$309,322	\$128,917	\$236,319	\$0	\$0	\$0
Library Foundation	\$151,930	\$8,072	\$32,134	\$0	\$0	\$0	\$0
Police Special Revenue	\$0	\$0	\$0	\$705	\$0	\$0	\$0
Fire Special Revenue	\$48,627	\$139,361	\$0	\$53,820	\$0	\$0	\$0
Park & Rec Special Rev.	\$25,898	\$146,293	\$285,970	\$176,915	\$0	\$0	\$0
Park Maintenance District	\$334,970	\$508,040	\$1,790,201	\$4,333,716	\$27,791	\$0	\$27,791
Natural Resources Blvd	\$25,329	\$0	\$66,721	\$0	\$0	\$0	\$0
Federal Block Grant	\$332,247	\$941,385	\$0	\$415,137	\$190,176	\$190,176	\$0
West Bank Urban Renewal	\$700,000	\$1,942,614	\$750,000	\$0	\$0	\$0	\$0
Downtown TID	\$264,891	\$0	\$21,324	\$0	\$0	\$0	\$0
East Industrial TID	\$555,624	\$322,373	\$437,579	\$322,150	\$323,000	\$323,000	\$0
Airport TID	\$0	\$107,383	\$0	\$0	\$0	\$0	\$0
Central MT Ag Tech TID	\$86,061	\$933,618	\$781,402	\$0	\$0	\$0	\$0
General Capital Projects							
Miscellaneous Admin	\$0	\$5,797	\$0	\$0	\$0	\$0	\$0
Animal Shelter	\$79,700	\$0	\$19,295	\$40,905	\$0	\$0	\$0
General Capital Total	\$79,700	\$5,797	\$19,295	\$40,905	\$0	\$0	\$0
Downtown TID Capital Proj.	\$0	\$0	\$479,913	\$2,049,537	\$0	\$0	\$0
Permits	\$50,658	\$0	\$0	\$0	\$0	\$0	\$0

Capital Expenditures

Financial Summary

5-Year Summary of Capital Expenditures - Continued

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Adopted	Capital Projects	Capital Outlay
Water							
Equip Revolving	\$193,510	\$21,593	\$31,160	\$31,160	\$332,440	\$0	\$332,440
Purification	\$1,578,040	\$2,774,465	\$3,260,923	\$2,000,000	\$6,427,122	\$6,427,122	\$0
Distribution	\$2,941,696	\$5,761,749	\$1,888,850	\$3,471,309	\$3,780,529	\$3,780,529	\$0
Bonded Projects	\$3,673,550	\$0	\$30,111	\$0	\$0	\$0	\$0
Water Total	\$8,386,796	\$8,557,807	\$5,211,045	\$5,502,469	\$10,540,091	\$10,207,651	\$332,440
Sewer							
Equip Revolving	\$190,754	\$53,264	\$0	\$520,056	\$38,270	\$0	\$38,270
Treatment	\$847,668	\$785,471	\$429,469	\$2,605,147	\$7,638,894	\$7,638,894	\$0
Collection	\$2,566,500	\$1,139,781	\$251,474	\$1,053,122	\$1,467,465	\$1,467,465	\$0
Sewer Total	\$3,604,922	\$1,978,516	\$680,943	\$4,178,325	\$9,144,629	\$9,106,359	\$38,270
Storm Drain							
Environmental	\$21,604	\$0	\$90,590	\$0	\$0	\$0	\$0
MS4 Phase II Upgrades	\$0	\$0	\$0	\$0	\$400,000	\$400,000	\$0
Collection	\$704,733	\$995,038	\$895,579	\$2,374,025	\$3,442,426	\$3,442,426	\$0
Bonded Projects	\$2,009,360	\$34,464	\$0	\$0	\$0	\$0	\$0
Storm Drain Total	\$2,735,696	\$1,029,502	\$986,169	\$2,374,025	\$3,842,426	\$3,842,426	\$0
Sanitation							
Equip Revolving	\$206,157	\$0	\$254,303	\$0	\$408,550	\$0	\$408,550
Commercial	\$0	\$96,635	\$0	\$0	\$0	\$0	\$0
Residential	\$0	\$96,634	\$0	\$0	\$0	\$0	\$0
Sanitation Total	\$206,157	\$193,269	\$254,303	\$0	\$408,550	\$0	\$408,550
Parking	\$0	\$0	\$149,266	\$0	\$0	\$0	\$0
Civic Center Events	\$9,800	\$0	\$0	\$0	\$0	\$0	\$0
Central Garage							
Equip Revolving	\$1,437,226	\$1,404,309	\$560,657	\$1,555,701	\$1,072,940	\$100,000	\$972,940
Central Garage Total	\$1,437,226	\$1,404,309	\$560,657	\$1,555,701	\$1,072,940	\$100,000	\$972,940
Insurance & Safety	\$22,281	\$0	\$0	\$0	\$0	\$0	\$0
Finance	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000
Engineering							
Equip Revolving	\$50,658	\$0	\$0	\$0	\$0	\$0	\$0
City Engineering	\$0	\$0	\$0	\$0	\$7,000	\$0	\$7,000
Engineering Total	\$50,658	\$0	\$0	\$0	\$7,000	\$0	\$7,000
Public Works Admin	\$14,217	\$262,516	\$0	\$0	\$18,000	\$18,000	\$0
Civic Center Facility Service	\$0	\$0	\$0	\$31,384	\$0	\$0	\$0
Total	\$20,780,230	\$20,366,096	\$15,114,623	\$22,166,142	\$34,181,948	\$32,369,957	\$1,811,991

Capital Expenditures

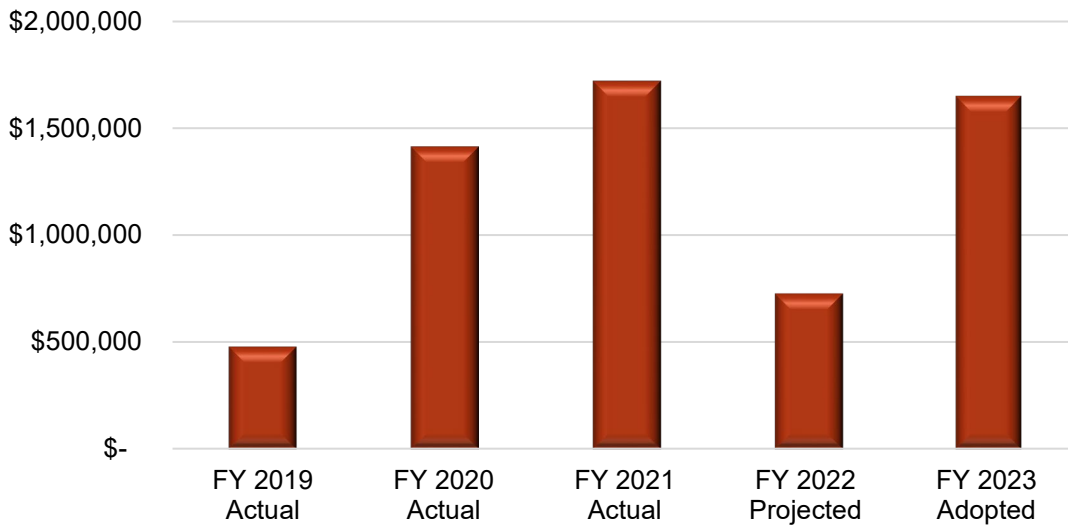
Financial Summary

5-Year Trend Analysis of Capital Expenditures

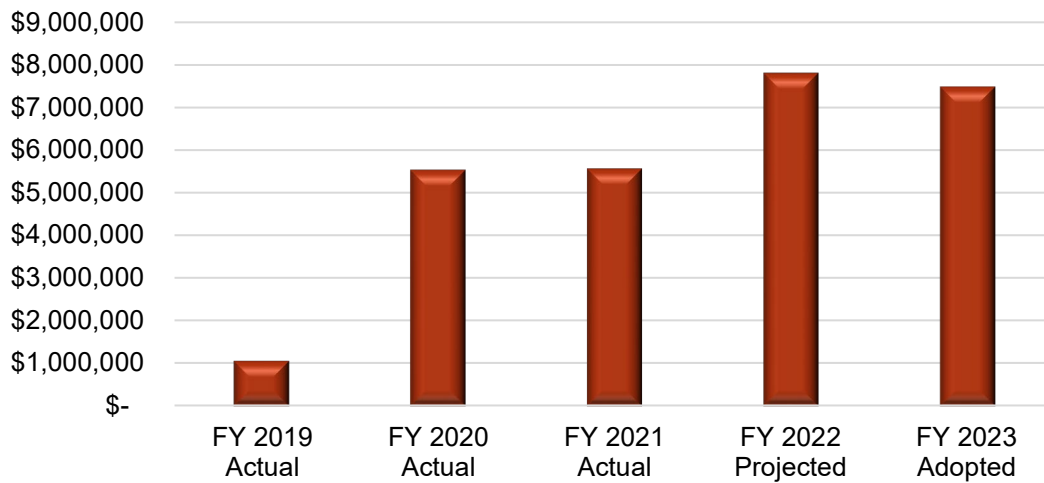
A warning trend would be three or more years of a decline in capital expenditures. A persistent capital expenditures decline can indicate that capital needs are being deferred, which can result in the use of inefficient or obsolete facilities, equipment, and systems.

Governmental Funds

Street District Fund
Capital Expenditures Trend



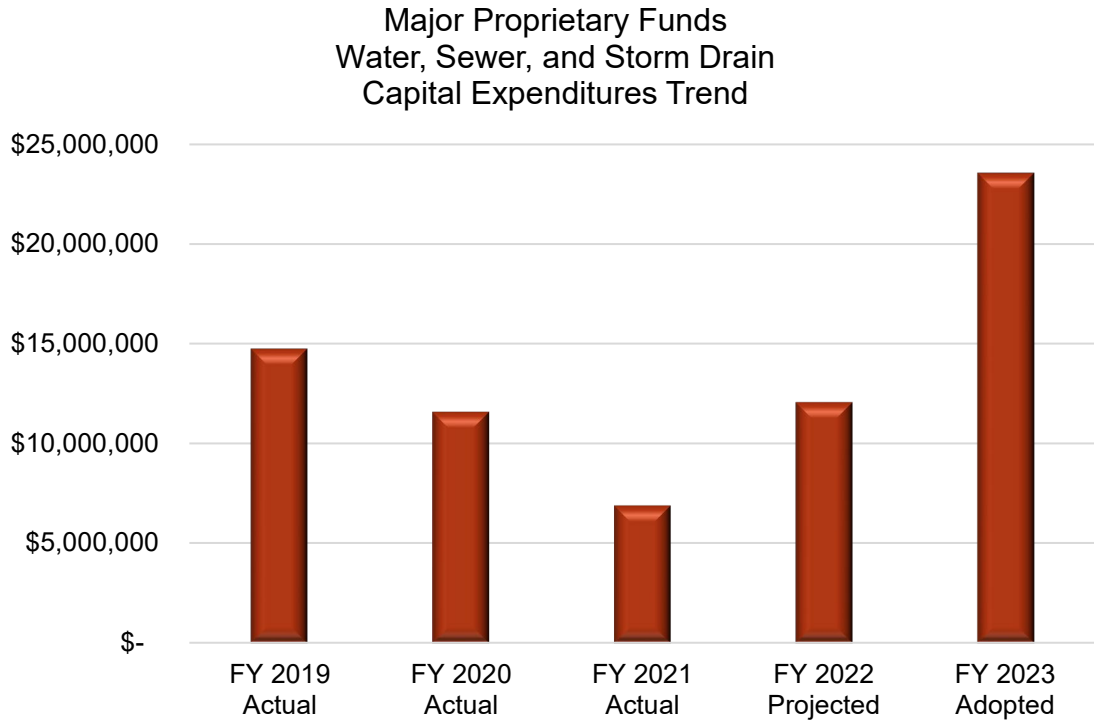
All Other Governmental Funds
Capital Expenditures Trend



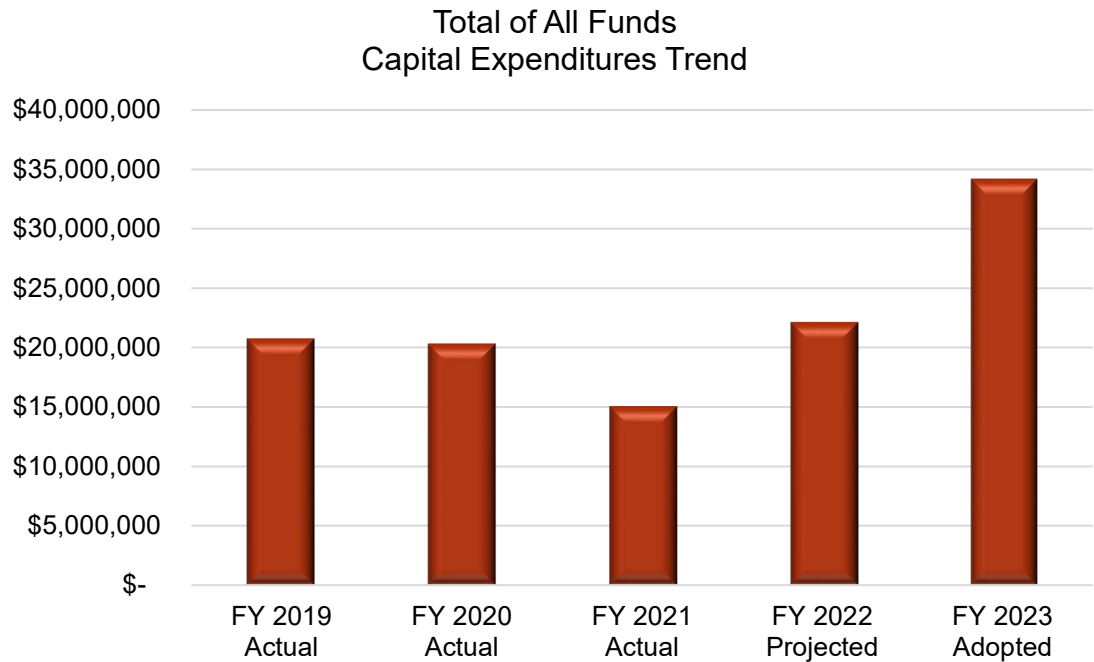
Capital Expenditures

Financial Summary

Proprietary Funds



All Funds



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 July 26, 2021) \$ 6,393,578,644

General Obligation Debt

Debt Limit - 2.5% of Total Assessed Value \$ 159,839,466

General Obligation Bonded Debt Outstanding 637,159

Unused Legal Debt Capacity \$ 159,202,307

Non-Voted GO Debt Capacity

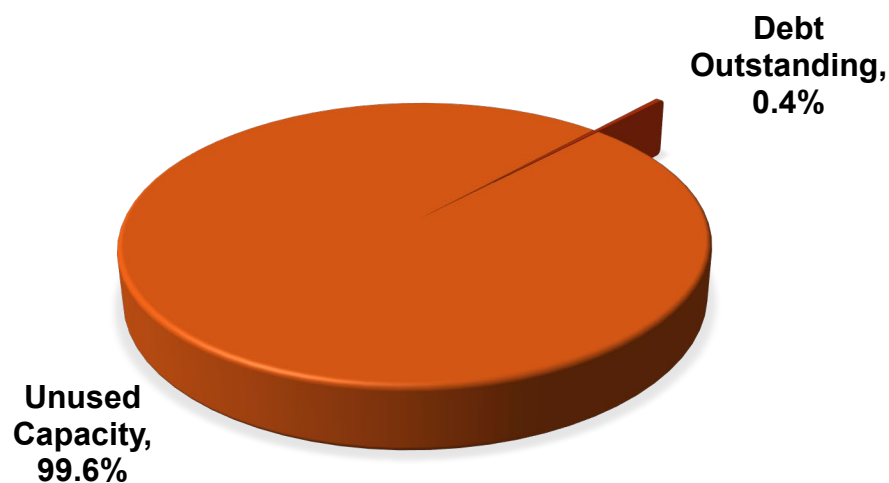
2 Criteria for Issuing Non-Voted GO Debt

1. Maximum Principal Amount of Obligation Allowed \$ 3,178,466

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					
Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Range	Total Issue	Beginning Balance 7/1/2022	Additional Issues	Principal to be Retired	Ending Balance 6/30/2023	2023 Interest Payment/Expense
General Fund											
Police		LEASE/ PURCHASE									
Public Safety Radios		03/27/20	03/01/30	2.87%		\$ 1,992,461	\$ 1,634,496	\$ -	\$ 184,659	\$ 1,449,837	\$ 46,911
Total Police						\$ 1,992,461	\$ 1,634,496	\$ -	\$ 184,659	\$ 1,449,837	\$ 46,911
General Fund											
Fire		INTERCAP									
Fire Truck Purchase		12/11/15	02/15/26	3.15%	variable	\$ 801,098	\$ 296,461	\$ -	\$ 72,734	\$ 223,727	\$ 4,312
Total Fire						\$ 801,098	\$ 296,461	\$ -	\$ 72,734	\$ 223,727	\$ 4,312
Total General Fund						\$ 2,793,559	\$ 1,930,957	\$ -	\$ 257,393	\$ 1,673,564	\$ 51,223
Central Montana Ag Techpark TID											
Central MT Ag Tech TID		INTERCAP									
Storm Drain Imp		02/05/20	01/01/40	2.50%		\$ 1,500,000	\$ 1,336,779	\$ -	\$ 62,000	\$ 1,274,779	\$ 33,363
Total Central Montana Ag Techpark TID Fund						\$ 1,500,000	\$ 1,336,779	\$ -	\$ 62,000	\$ 1,274,779	\$ 33,363
Park Maintenance District											
Great Falls Special Park					.31% to						
District Bonds, 2021		09/29/21	06/01/38	variable	2.72%	\$ 10,000,000	\$ 9,415,000	\$ -	\$ 530,000	\$ 8,885,000	\$ 172,938
Total Park Maintenance District						\$ 10,000,000	\$ 9,415,000	\$ -	\$ 530,000	\$ 8,885,000	\$ 172,938
Master Debt SILD Fund											
Stone Meadows #2		INTERCAP									
SILD No. 1309		07/31/15	08/15/30	2.50%	variable	\$ 58,000	\$ 25,698	\$ -	\$ 2,884	\$ 22,814	\$ 388
Total Mast Debt SILD Fund						\$ 58,000	\$ 25,698	\$ -	\$ 2,884	\$ 22,814	\$ 388
Soccer Park Bonds Fund											
2014A General Obligation Bonds					2.0% to						
General Obligation		04/03/14	07/01/24	2.00%	2.55%	\$ 1,480,000	\$ 315,000	\$ -	\$ 155,000	\$ 160,000	\$ 7,762
Total Soccer Park Bonds Fund						\$ 1,480,000	\$ 315,000	\$ -	\$ 155,000	\$ 160,000	\$ 7,762
West Bank TID Fund											
2012 Tax Increment Subordinate Debt					2.0% to						
Tax Incr.		02/01/12	07/01/32	2.00%	4.0%	\$ 855,000	\$ 490,000	\$ -	\$ 40,000	\$ 450,000	\$ 18,755
2020 Tax Increment Bond West Bank Park					3.0% to						
Tax Incr.		04/28/20	07/01/40	3.00%	4%	\$ 3,200,000	\$ 2,845,000	\$ -	\$ 95,000	\$ 2,750,000	\$ 108,175
Total West Bank TID Fund						\$ 4,055,000	\$ 3,335,000	\$ -	\$ 135,000	\$ 3,200,000	\$ 126,930
Downtown TID Fund											
2021 Tax Increment Bonds Downtown Urban Renewal District					2.0% to						
Tax Incr.		04/06/21	07/01/40	2.82%	3.125%	\$ 5,995,000	\$ 5,695,000	\$ -	\$ 255,000	\$ 5,440,000	\$ 157,425
Total Downtown TID Fund						\$ 5,995,000	\$ 5,695,000	\$ -	\$ 255,000	\$ 5,440,000	\$ 157,425

Long-Term Debt

Financial Summary

Current Debt Outstanding - Continued

Original Issuance Information						Current Year Information					
Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Range	Total Issue	Beginning Balance 7/1/2022	Additional Issues	Principal to be Retired	Ending Balance 6/30/2023	2023 Interest Payment/Expense
Water Fund											
2008 Water Amended & Restated Bond - WRF Program											
	WRF Revenue	01/16/13	05/01/28	3.00%		\$ 3,225,000	\$ 1,426,000	\$ -	\$ 220,000	\$ 1,206,000	\$ 41,145
2009B Water Bond - WRF Program											
	WRF Revenue "ARRA"	07/16/09	07/01/29	1.75%		\$ 333,700	\$ 131,000	\$ -	\$ 18,000	\$ 113,000	\$ 2,214
2014 Water Bond - WRF Program											
	WRF Revenue	12/05/14	01/01/34	2.50%		\$ 2,700,893	\$ 1,778,893	\$ -	\$ 129,000	\$ 1,649,893	\$ 43,672
2016 Water Bond - WRF Program											
	WRF Revenue	Varies	01/01/38	2.50%		\$ 28,600,000	\$ 22,943,000	\$ -	\$ 1,274,000	\$ 21,669,000	\$ 554,413
Total Water Fund						<u>\$ 34,859,593</u>	<u>\$ 26,278,893</u>	<u>\$ -</u>	<u>\$ 1,641,000</u>	<u>\$ 24,637,893</u>	<u>\$ 641,444</u>
Sewer Fund											
2009B Sewer Bond - SRF Program											
	SRF Revenue "ARRA"	10/01/09	07/01/29	1.75%		\$ 359,300	\$ 119,000	\$ -	\$ 16,000	\$ 103,000	\$ 2,012
2012 Sewer Bond - SRF Program											
	SRF Revenue	08/03/12	07/01/32	3.00%		\$ 3,800,000	\$ 2,041,000	\$ -	\$ 175,000	\$ 1,866,000	\$ 59,925
2013A Sewer Bond - SRF Program											
	SRF Revenue	06/26/13	07/01/33	3.00%		\$ 7,084,000	\$ 4,408,000	\$ -	\$ 344,000	\$ 4,064,000	\$ 129,675
2013B Sewer Bond - SRF Program											
	SRF Revenue	06/26/13	01/01/34	3.00%		\$ 7,084,000	\$ 4,123,000	\$ -	\$ 305,000	\$ 3,818,000	\$ 121,425
Total Sewer Fund						<u>\$ 18,327,300</u>	<u>\$ 10,691,000</u>	<u>\$ -</u>	<u>\$ 840,000</u>	<u>\$ 9,851,000</u>	<u>\$ 313,037</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	\$ 421,000	\$ -	\$ 279,000	\$ 142,000	\$ 7,920
2016 Storm Drainage - SRF Program											
	SRF Revenue	09/27/16	01/01/37	2.50%		\$ 5,000,000	\$ 3,514,000	\$ -	\$ 214,000	\$ 3,300,000	\$ 86,525
2018 Storm Drainage - SRF Program											
	SRF Revenue	05/30/18	05/30/38	2.50%		\$ 3,254,000	\$ 2,670,000	\$ -	\$ 143,000	\$ 2,527,000	\$ 65,864
Total Storm Drain Fund						<u>\$ 11,030,000</u>	<u>\$ 6,605,000</u>	<u>\$ -</u>	<u>\$ 636,000</u>	<u>\$ 5,969,000</u>	<u>\$ 160,309</u>
State Special Projects Fund											
ADF/MBOI											
	Loans Payable	04/18/14	04/15/29	1.98%		\$ 4,999,800	\$ 2,476,222	\$ -	\$ 337,418	\$ 2,138,804	\$ 45,984
Total State Special Projects Fund						<u>\$ 4,999,800</u>	<u>\$ 4,659,751</u>	<u>\$ -</u>	<u>\$ 337,418</u>	<u>\$ 2,138,804</u>	<u>\$ 45,984</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
2011	236.70%	166.80%	289.30%	-	110%	125%
2012	323.50%	217.40%	289.60%	-	110%	125%
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%

*FY 2021 is most current year available. Audited financial statements not yet available for FY2022.

City of Great Falls
Adopted Budget
Fiscal Year 2023

Budget by Fund

Department and Fund Relationships

Budget by Fund

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

Department and Fund Relationships

Budget by Fund

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

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.
- Street District Fund: The Street Fund reports operations of the Street Division which includes pavement rehabilitation and restoration, street sweeping, snow and ice control, dust abatement and paving markings. This fund also reports activities related to the signs and signals function of the Traffic Division.
- Federal Block Grant Fund: The Federal Block Grant Fund accounts for federal funds received by the City used to assist in the development of viable urban communities.

Non-Major Governmental Funds

Special Revenue Funds

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

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

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 is 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 is used to account for the fuel tax revenue received from the increased tax of the Bridge and Road Safety Accountability Act. Revenue is used for street maintenance capital projects.
- 911 Special Revenue Fund: This fund is used to account for the shares of telephone charges received to support 911 emergency telephone services. The City operates a regional 911 emergency dispatch center.
- Police Special Revenue Fund: This fund is used to account for drug forfeitures, court judgments, crime prevention education, and other contributions or donations to the Police Department.
- HIDTA Special Revenue Fund: This fund is used to account for High Intensity Drug Trafficking Area task force. HIDTA is funded through a grant by the Office of National Drug Control Policy (ONDCP).
- Fire Special Revenue Fund: This fund is used to account for donations and miscellaneous grants to the Fire Department for fire prevention and education.
- Federal HOME Grant Fund: This fund is used to account for the federal grant funds received through the HOME Investment Partnership Program to expand the supply of decent, safe, sanitary, and affordable housing, with primary attention to rental housing for very low to low income people.
- Housing Authority Fund: This fund is used to account for staff to manage the Housing Authority. The City of Great Falls provides staff and management to the Great Falls Housing Authority Board of Commissioners, through a contractual agreement, to manage and operate public housing in Great Falls and Section 8 vouchers and certificates.
- Street Lighting Districts Fund: This fund is used to account for the collection of assessments and subsequent payment of special lighting district costs.

Debt Service Funds

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

- Soccer Park GO Bond Fund: This fund is used to account for General Obligation Bonds Series 2004 payable for construction of the Electric City Soccer Park. The bonds were refinanced in 2014 and are now General Obligation Bonds Series 2014A. The final maturity date for the debt is scheduled for July 1, 2024. This fund is administered by the Finance Department.
- West Bank TID Fund: This fund is used to account for the debt of the West Bank Park Urban Renewal District. Currently, there are two separate bonds for this district. The first

Types and Description of Funds

Budget by Fund

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 is used to account for the debt of the refinancing of the general obligation taxable bonds that were used to finance the Highwood Generating Station Feasibility Study. The last payment for this was June 30, 2022. The fund will be 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.
- Street Lighting Construction Fund: This fund is used to account for financing the installation of city owned lighting district improvements.
- Hazard Removal Fund: This fund is used to account for fund operations for accomplishing the removal of dangerous buildings and the cleanup of problem properties when the property owner is financially unable or unwilling to correct the problem.

Proprietary Funds

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

Major Proprietary-Enterprise Funds

The following are the City's major proprietary funds:

Types and Description of Funds

Budget by Fund

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

Non-Major Proprietary-Enterprise Funds

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

- Golf Courses Fund: The Golf Courses Fund accounts for the operation of two eighteen-hole golf courses: Eagle Falls and Anaconda Hills. The City contracted with CourseCo. starting in February 2019, to operate and manage the courses.
- Swimming Pools Fund: This fund is used to account for fund operations of operating four swimming pools, one of which is an indoor pool leased from the Montana School for the Deaf and Blind.
- 911 Dispatch Center Fund: This fund is used to account for fund operations for the answering and dispatching of calls for County-wide law enforcements, fire and ambulance services.
- Parking Fund: This fund is used to account for fund operations for public parking. The Planning & Community Development department administers a management contract with Standard Parking for the day-to-day operation of parking facilities and parking enforcement. The fund receives and processes all citation based revenue.
- Recreation Fund: This fund is used to account for revenues and expenses related to the recreation center, recreation programs, and other miscellaneous fee-based recreation programs administered by the Parks and Recreation Department.
- Multi-Sports Fund: This fund is used to account for revenues and expenses related to a multi-sports complex.
- Ice Breaker Run Fund: This fund is used to account for revenues and expenses related to the Ice Breaker road race. The fund was created in FY 2017.

Types and Description of Funds

Budget by Fund

- Civic Center Events Fund: This fund is used to account for fund operations for the promotion and coordination of the use of the Civic Center convention center, auditorium, ballroom, and Gibson Room.

Non-Major Internal Service Funds

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

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

Types and Description of Funds

Budget by Fund

Level of Summary for Each Fund

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

Revenues

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

Expenditures

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

Fund Balances

Beginning and ending fund balances separated by reserved and unreserved amounts

How to Read the Columns

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

2021 Actual Amount

- Last completed fiscal year - shows audited financial information for FY2019

2022 Budgeted

- **Adopted Budget** shows the annual budget as adopted by the City Commission for FY2022
- **Amended Budget** shows the adopted budget plus authorized budget amendments in FY2022
- **Projected Amount** shows actual amounts expected to occur by the end of fiscal year 2022 (projected as of 06/01/2022)

2023 Adopted Budget

- Shows the budgeted amount as adopted by the City Commission for FY2023

All Funds Combined

Budget by Fund

Total City-Wide Budget

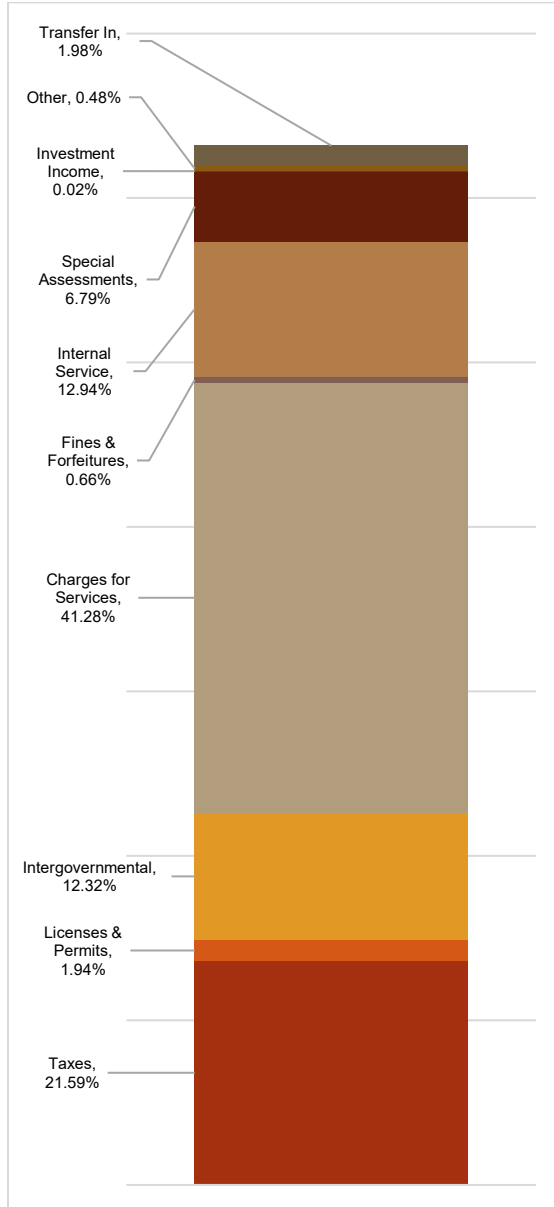
	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$25,474,917	\$26,001,617	\$26,001,617	\$25,833,021	\$27,280,154
Licenses & Permits	\$2,116,652	\$2,185,276	\$2,185,276	\$2,431,209	\$2,451,128
Intergovernmental	\$28,158,870	\$24,313,600	\$24,896,097	\$24,716,564	\$15,575,147
Charges for Services	\$50,309,799	\$49,379,237	\$49,379,237	\$49,940,390	\$52,176,709
Fines & Forfeitures	\$857,643	\$817,500	\$817,500	\$837,086	\$831,500
Internal Service	\$14,328,381	\$15,324,240	\$15,324,240	\$15,806,831	\$16,359,901
Special Assessments	\$8,622,693	\$8,472,176	\$8,472,176	\$7,878,864	\$8,584,811
Investment Income	\$115,826	\$20,650	\$20,650	\$160,304	\$20,650
Other	\$1,932,478	\$613,808	\$800,576	\$1,039,892	\$605,535
Transfer In	\$2,892,679	\$2,055,852	\$5,589,121	\$5,518,694	\$2,498,405
Issuance of Debt	\$6,423,758	\$0	\$9,940,000	\$9,972,002	\$0
Sale of Assets	(\$41,528)	\$0	\$0	\$72,797	\$0
Revenue Totals	\$141,192,169	\$129,183,956	\$143,426,490	\$144,207,653	\$126,383,940
Expenditures					
Personal Services	\$46,026,184	\$49,595,721	\$49,595,721	\$46,859,595	\$52,150,775
Supplies	\$5,341,426	\$6,118,090	\$6,537,444	\$5,612,253	\$6,963,791
Purchased Services	\$27,012,864	\$28,635,371	\$30,286,621	\$25,817,091	\$28,858,733
Debt Service	\$6,851,385	\$7,321,282	\$7,321,282	\$7,293,010	\$6,564,098
Contributions & Other	\$1,406,733	\$2,207,301	\$2,296,872	\$1,449,091	\$2,243,463
Other	\$333,998	\$30,450	\$31,610	\$249,112	\$20,450
Internal Service	\$13,063,616	\$13,902,078	\$13,902,078	\$14,422,026	\$15,338,263
Capital Outlay	\$15,114,623	\$21,102,133	\$39,030,310	\$22,166,142	\$34,181,948
Transfer Out	\$2,905,963	\$2,055,852	\$3,197,003	\$5,589,119	\$2,498,405
Expenditure Totals	\$118,056,792	\$130,968,278	\$152,198,940	\$129,457,439	\$148,819,926
Revenue Over (Under) Expenditures	\$23,135,376	(\$1,784,322)	(\$8,772,451)	\$14,750,214	(\$22,435,986)
Unreserved Balances					
Beginning Balance - July 1	\$46,441,004	\$64,490,572	\$64,490,572	\$64,490,571	\$79,295,692
Net Change	\$18,049,567	(\$4,178,924)	(\$7,386,780)	\$14,805,121	(\$23,390,625)
Ending Balance - June 30	\$64,490,572	\$60,311,648	\$57,103,792	\$79,295,692	\$55,905,067
Reserved Balances					
Beginning Balance - July 1	\$27,341,589	\$32,427,399	\$32,427,399	\$32,427,399	\$32,372,492
Net Change	\$5,085,809	\$2,394,602	(\$1,385,671)	(\$54,907)	\$954,639
Ending Balance - June 30	\$32,427,399	\$34,822,001	\$31,041,728	\$32,372,492	\$33,327,131
Total Fund Balance	\$96,917,971	\$95,133,648	\$88,145,520	\$111,668,184	\$89,232,198

All Funds Combined

Budget by Fund

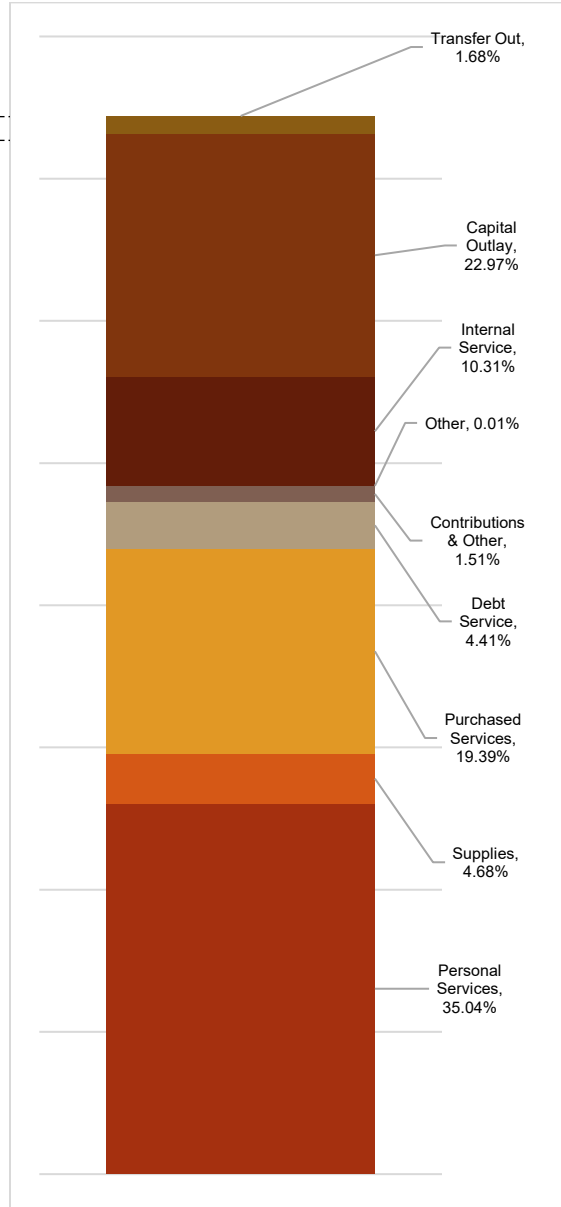
Total City-Wide Budget

Where the Money Comes From



Use of Fund
Balance

Where the Money Goes



Revenues
**\$126.4
Million**

Expenditures
**\$148.8
Million**

General Fund

Budget by Fund

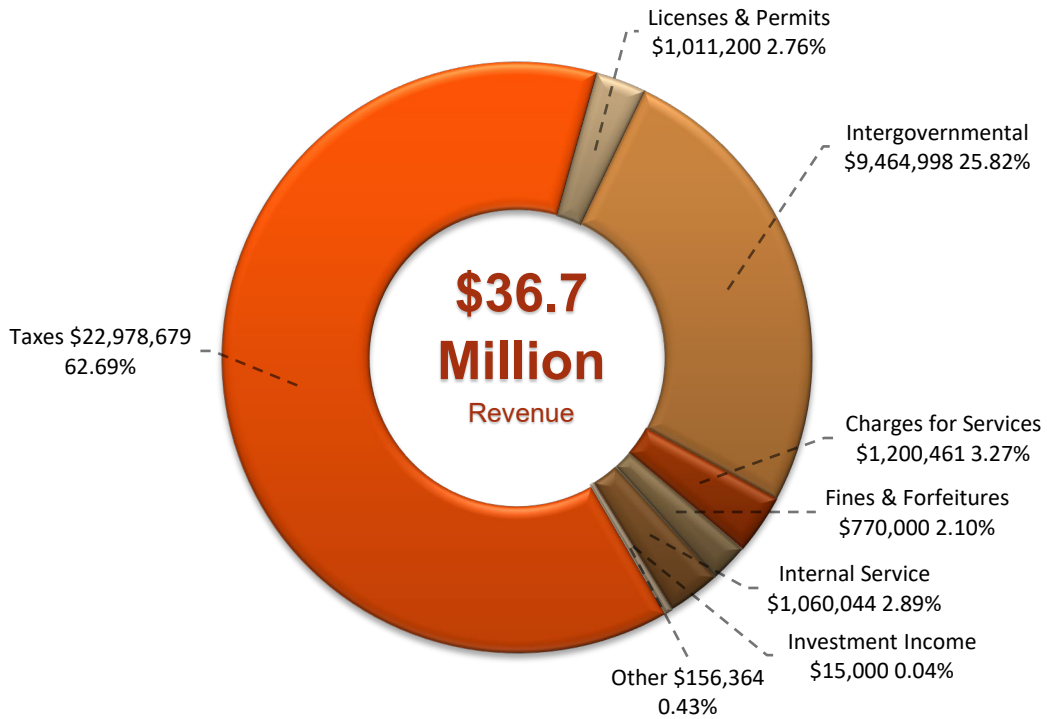
Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$20,960,760	\$21,539,142	\$21,539,142	\$21,689,142	\$22,978,679
Licenses & Permits	\$951,160	\$1,070,600	\$1,070,600	\$885,725	\$1,011,200
Intergovernmental	\$9,014,619	\$8,966,766	\$9,012,215	\$9,003,195	\$9,464,998
Charges for Services	\$1,194,149	\$1,189,958	\$1,189,958	\$1,203,552	\$1,200,461
Fines & Forfeitures	\$753,720	\$770,000	\$770,000	\$710,366	\$770,000
Internal Service	\$961,965	\$1,004,150	\$1,004,150	\$1,004,150	\$1,060,044
Investment Income	\$30,810	\$15,000	\$15,000	\$10,000	\$15,000
Other	\$106,531	\$144,322	\$144,322	\$127,795	\$156,364
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$33,973,714	\$34,699,938	\$34,745,387	\$34,633,925	\$36,656,746
Expenditures					
Personal Services	\$24,799,481	\$25,776,600	\$25,776,600	\$25,469,384	\$27,433,367
Supplies	\$983,724	\$960,266	\$1,062,116	\$1,038,806	\$1,223,712
Purchased Services	\$1,682,768	\$1,417,138	\$1,422,388	\$1,358,271	\$1,567,366
Debt Service	\$309,773	\$309,182	\$309,182	\$309,182	\$308,616
Contributions & Other	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Other	\$39,174	\$20,000	\$21,160	\$42,183	\$20,000
Internal Service	\$4,770,463	\$5,044,222	\$5,044,222	\$5,044,222	\$5,439,353
Capital Outlay	\$31,655	\$0	\$0	\$34,000	\$0
Transfer Out	\$1,659,178	\$1,659,178	\$1,659,178	\$1,659,178	\$1,619,332
Expenditures Totals	\$34,526,216	\$35,436,586	\$35,544,845	\$35,205,226	\$37,861,746
Revenue Over (Under) Expenditures	(\$552,501)	(\$736,648)	(\$799,459)	(\$571,301)	(\$1,205,000)
Unreserved Balances					
Beginning Balance - July 1	\$9,009,199	\$8,456,698	\$8,456,698	\$8,456,698	\$7,885,396
Net Change	(\$552,501)	(\$736,648)	(\$799,459)	(\$571,301)	\$0
Ending Balance - June 30	\$8,456,698	\$7,720,050	\$7,657,239	\$7,885,396	\$7,885,396
Reserved Balances					
Beginning Balance - July 1	\$4,584,830	\$4,584,830	\$4,584,830	\$4,584,830	\$4,584,830
Net Change	\$0	\$0	\$0	\$0	(\$1,205,000)
Ending Balance - June 30	\$4,584,830	\$4,584,830	\$4,584,830	\$4,584,830	\$3,379,830
Total Fund Balance	\$13,041,528	\$12,304,880	\$12,242,069	\$12,470,226	\$11,265,226

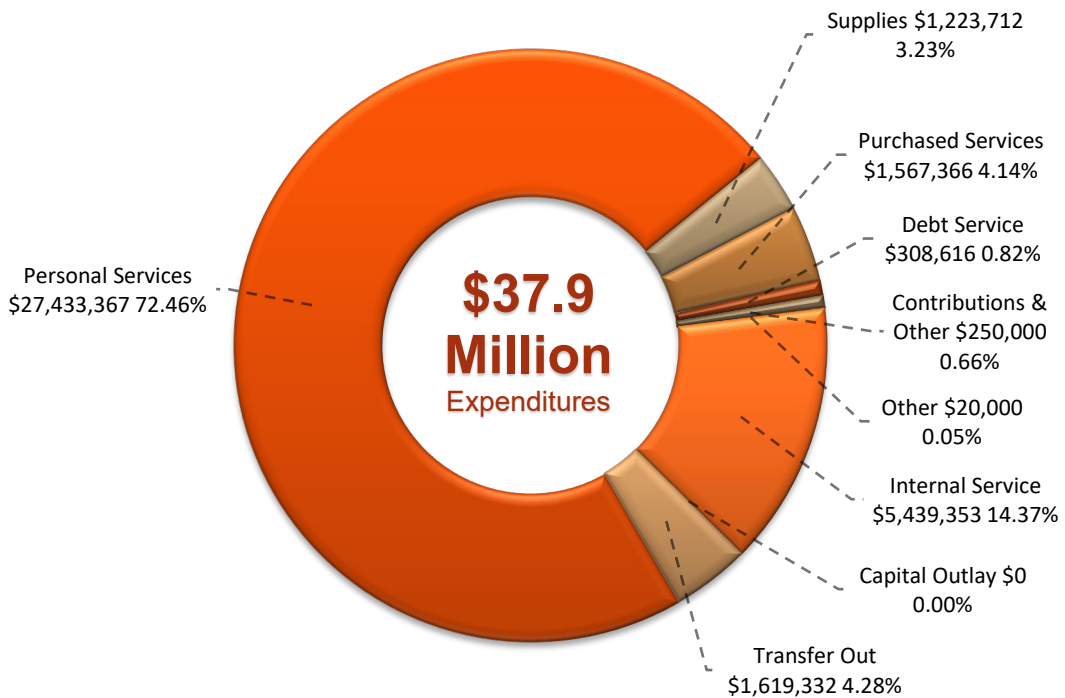
General Fund

Budget by Fund

Where the Money Comes From



Where the Money Goes



General Fund

Budget by Fund

Detail Revenue Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenues					
Taxes					
Real Current Ad Valorem	\$15,534,655	\$15,946,932	\$15,946,932	\$15,946,932	\$16,988,623
Real Current Permissive Health Mill	\$3,311,655	\$3,362,210	\$3,362,210	\$3,362,210	\$3,610,056
Real Delinquent Ad Valorem	\$217,604	\$665,000	\$665,000	\$665,000	\$665,000
Real Delinquent Permissive Health	\$46,858	\$85,000	\$85,000	\$85,000	\$85,000
Mobile Home Taxes	\$48,748	\$45,000	\$45,000	\$45,000	\$45,000
Other Personal Property	\$276,088	\$150,000	\$150,000	\$150,000	\$150,000
Delinquent Tax Penalty & Interest	\$46,813	\$35,000	\$35,000	\$35,000	\$35,000
Local Option Vehicle	\$1,478,341	\$1,250,000	\$1,250,000	\$1,400,000	\$1,400,000
Total Taxes	\$20,960,760	\$21,539,142	\$21,539,142	\$21,689,142	\$22,978,679
Licenses & Permits					
Liquor License	\$41,676	\$45,000	\$45,000	\$4,758	\$45,000
Beer & Wine License	\$36,590	\$34,000	\$34,000	\$8,510	\$34,000
Business Safety Inspection Certificate	\$229,860	\$235,000	\$235,000	\$246,547	\$235,000
CATV Franchise Fees	\$591,842	\$710,000	\$710,000	\$579,310	\$650,000
Animal Licenses	\$47,891	\$40,000	\$40,000	\$40,000	\$40,000
Towing Contract Fee	\$3,300	\$6,600	\$6,600	\$6,600	\$7,200
Total Licenses & Permits	\$951,160	\$1,070,600	\$1,070,600	\$885,725	\$1,011,200
Intergovernmental					
COPS Hiring Grant	\$0	\$0	\$0	\$0	\$204,228
DOJ Terror Grant	\$6,045	\$8,000	\$8,000	\$1,568	\$8,000
Miscellaneous Public Safety Grants	\$138,621	\$17,500	\$62,949	\$60,360	\$17,500
CARES Grant	\$64,220	\$0	\$0	\$0	\$0
Gaming License	\$143,175	\$150,000	\$150,000	\$150,000	\$150,000
Entitlement HB 124	\$8,634,749	\$8,765,021	\$8,765,021	\$8,765,021	\$9,059,025
Pers Prop Reimbursement One-Time	\$1,123	\$2,245	\$2,245	\$2,245	\$2,245
Payment of Lieu of Taxes Miscellaneous	\$26,687	\$24,000	\$24,000	\$24,000	\$24,000
Total Intergovernmental	\$9,014,619	\$8,966,766	\$9,012,215	\$9,003,195	\$9,464,998

General Fund

Budget by Fund

Detail Revenue Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenues Charges for Services					
City Attorney Miscellaneous	\$34,245	\$28,000	\$28,000	\$34,354	\$28,125
Deferred Prosecution Charges	\$163,640	\$180,000	\$180,000	\$170,000	\$170,000
Miscellaneous Municipal Court Charges	\$5,128	\$2,000	\$2,000	\$1,390	\$2,000
Police Sex Offender Registrations	\$1,225	\$1,100	\$1,100	\$1,150	\$1,100
Police Service Charges Miscellaneous	\$27,283	\$31,125	\$31,125	\$20,000	\$31,125
Police Service Charges	\$472,513	\$469,167	\$469,167	\$469,167	\$476,549
EMS Contract Services Response Time Standard	\$25,850	\$20,000	\$20,000	\$37,510	\$20,000
EMS Contract Services 911 System Medical Director	\$6,866	\$9,153	\$9,153	\$9,291	\$9,951
EMS Contract Services Pre-Transport Service Fee	\$19,071	\$25,428	\$25,428	\$25,810	\$27,642
EMS Contract Services System O/S & Monitoring	\$8,582	\$11,442	\$11,442	\$11,614	\$12,439
Fire Service District Charges	\$227,067	\$217,000	\$217,000	\$217,000	\$217,000
Fire Service Charges Report Fees	\$475	\$500	\$500	\$686	\$500
Fire Service Charges Miscellaneous	\$0	\$50	\$50	\$1,900	\$0
Fire Hazardous Material Cost Recovery	\$9,386	\$0	\$0	\$9,029	\$0
Commercial Raw Water	\$31,122	\$30,000	\$30,000	\$30,000	\$30,000
Animal Adoption Fees	\$5,900	\$6,300	\$6,300	\$6,300	\$6,300
Animal Shelter Contract County	\$752	\$350	\$350	\$120	\$350
Animal Shelter Miscellaneous	\$6,611	\$2,500	\$2,500	\$1,000	\$2,500
Animal Donations	\$1,065	\$500	\$500	\$92	\$500
Animal Cremation Fees	\$38,103	\$45,000	\$45,000	\$25,000	\$45,000
Animal Guardian Angels	\$33,624	\$27,000	\$27,000	\$45,000	\$27,000
Animal Impoundment Fees	\$0	\$0	\$0	\$496	\$0
Animal Microchipping	\$1,119	\$8,000	\$8,000	\$5,000	\$8,000
Animal Nametag	\$3,390	\$4,000	\$4,000	\$3,000	\$4,000
Animal Surrender Fee	\$1,576	\$2,000	\$2,000	\$360	\$2,000
Animal Redemption Administration Fee	\$4,002	\$4,000	\$4,000	\$3,244	\$4,000
Animal Redemption Triage/ Vaccin Fee	\$6,774	\$5,000	\$5,000	\$6,197	\$5,000
Animal Redemption Cost of Care	\$9,350	\$8,200	\$8,200	\$9,007	\$8,200
Animal Redemption Cost of Care - Court	\$342	\$0	\$0	\$0	\$0
Animal Redemption Court Mandated	\$0	\$0	\$0	(\$505)	\$0
Animal Redemption Veterinary Bills	\$328	\$360	\$360	\$97	\$360
Merchandise Sales	\$15	\$0	\$0	\$0	\$50
Park Facility Miscellaneous	\$12,039	\$15,000	\$15,000	\$22,511	\$20,000
Housing Management Fee	\$36,033	\$36,033	\$36,033	\$36,033	\$40,020
Miscellaneous Other Charges	\$674	\$750	\$750	\$1,699	\$750
Total Charges for Services	\$1,194,149	\$1,189,958	\$1,189,958	\$1,203,552	\$1,200,461

General Fund

Budget by Fund

Detail Revenue Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenues Fines & Forfeitures					
Traffic Fines	\$657,455	\$690,000	\$690,000	\$625,000	\$690,000
Collection Agency Fines					
Court Surcharge	\$57,584	\$48,000	\$48,000	\$53,366	\$48,000
Victim Witness Surcharge Administration	\$759	\$1,000	\$1,000	\$1,000	\$1,000
Animal Control Fines	\$2,055	\$6,000	\$6,000	\$6,000	\$6,000
Other Fines & Forfeitures Misc	\$35,866	\$25,000	\$25,000	\$25,000	\$25,000
Total Fines & Forfeitures	\$753,720	\$770,000	\$770,000	\$710,366	\$770,000
Internal Service					
Administration Support	\$775,530	\$784,386	\$784,386	\$784,386	\$824,779
TID Administration Support	\$82,845	\$105,874	\$105,874	\$105,874	\$109,350
Fire Hydrant	\$50,000	\$50,000	\$50,000	\$50,000	\$57,500
Fire Inspection Services (License) Non-Recurring					
Green Area Service Non-Recurring	\$53,590	\$63,890	\$63,890	\$63,890	\$68,415
Total Internal Service	\$961,965	\$1,004,150	\$1,004,150	\$1,004,150	\$1,060,044
Investment Income					
Regular Interest	\$64,473	\$15,000	\$15,000	\$10,000	\$15,000
Net Change in Market Value	(\$33,662)	\$0	\$0	\$0	\$0
Total Investment Income	\$30,810	\$15,000	\$15,000	\$10,000	\$15,000
Other					
Miscellaneous Leases	\$10,648	\$10,648	\$10,648	\$0	\$12,884
Miscellaneous Revenues	\$318	\$1,000	\$1,000	\$7,175	\$1,000
Contributions & Donations	\$1,345	\$0	\$0	\$0	\$0
Refunds & Reimbursements	\$94,220	\$132,674	\$132,674	\$120,620	\$142,480
Total Other	\$106,531	\$144,322	\$144,322	\$127,795	\$156,364
Total Revenues	\$33,973,714	\$34,699,938	\$34,745,387	\$34,633,925	\$36,656,746

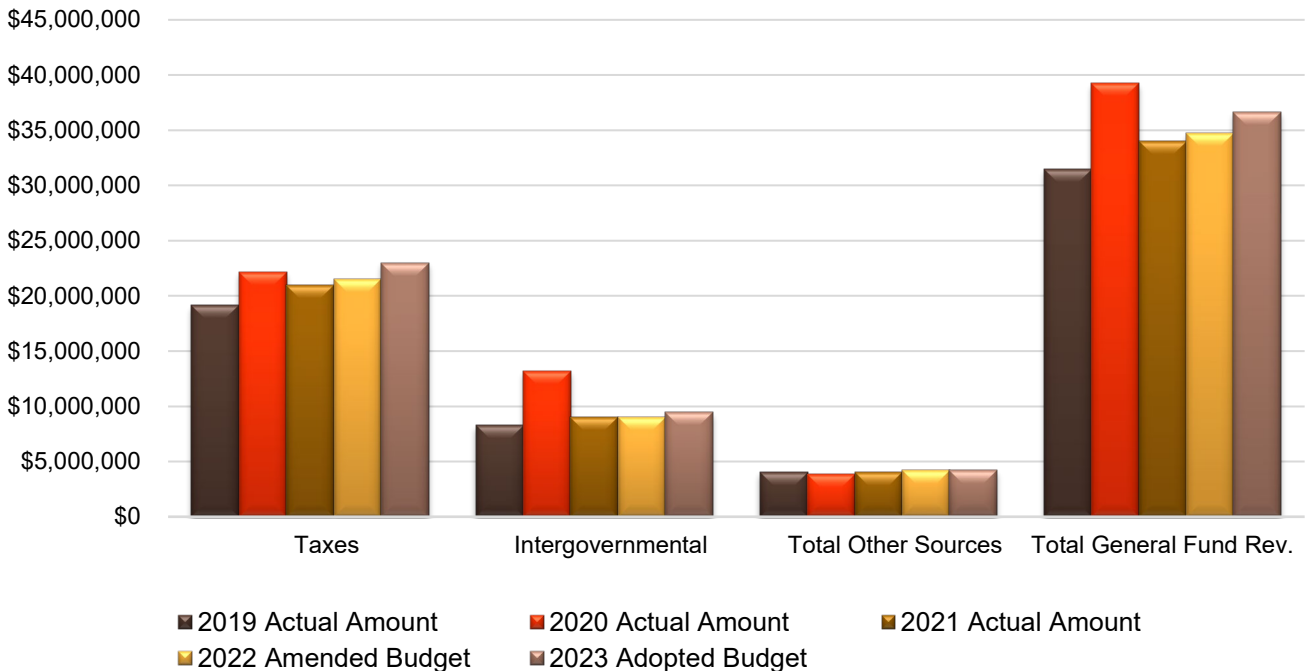
General Fund

Budget by Fund

Detail Revenue Budget

	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Major Revenue Sources					
Taxes	\$19,144,685	\$22,146,728	\$20,960,760	\$21,539,142	\$22,978,679
Intergovernmental	\$8,286,559	\$13,202,877	\$9,014,619	\$9,012,215	\$9,464,998
Total Major Sources	\$27,431,244	\$35,349,605	\$29,975,379	\$30,551,357	\$32,443,677
All Other Sources					
Licenses & Permits	\$1,091,286	\$1,036,689	\$951,160	\$1,070,600	\$1,011,200
Charges for Services	\$1,164,061	\$1,158,263	\$1,194,149	\$1,189,958	\$1,200,461
Fines & Forfeitures	\$705,668	\$627,765	\$753,720	\$770,000	\$770,000
Internal Service	\$832,291	\$859,079	\$961,965	\$1,004,150	\$1,060,044
Investment Income	\$144,725	\$85,430	\$0	\$0	\$0
Other	\$100,307	\$114,072	\$30,810	\$15,000	\$15,000
Transfer In	\$17,324	\$0	\$106,531	\$144,322	\$156,364
Sale of Assets	\$0	\$2,200	\$0	\$0	\$0
Total Other Sources	\$4,055,662	\$3,883,498	\$3,998,335	\$4,194,030	\$4,213,069
Total General Fund Rev.	\$31,486,906	\$39,233,103	\$33,973,714	\$34,745,387	\$36,656,746

General Fund Revenue 5 Year Trend



General Fund

Budget by Fund

Detail Expenditures Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Administration Group					
City Commission	\$154,341	\$267,900	\$267,900	\$214,486	\$242,820
City Manager	\$585,300	\$641,597	\$641,597	\$641,597	\$659,042
Neighborhood Council	\$116,256	\$125,005	\$125,005	\$125,005	\$124,113
City Clerk	\$232,878	\$246,099	\$246,099	\$242,607	\$258,241
Animal Shelter	\$710,517	\$781,078	\$795,547	\$796,850	\$931,289
City 190	\$18,354	\$22,481	\$22,481	\$20,481	\$22,973
Miscellaneous Admin	\$913,963	\$909,140	\$909,140	\$1,008,139	\$984,706
City/ County Health	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Total Administration Group	\$2,981,609	\$3,243,300	\$3,257,769	\$3,299,165	\$3,473,184
Court					
Court	\$584,026	\$703,550	\$703,550	\$628,827	\$724,373
Elected Judge	\$183,794	\$226,165	\$226,165	\$190,304	\$228,533
Jail Alternatives	\$24,346	\$23,000	\$23,000	\$23,000	\$23,000
Total Court	\$792,166	\$952,715	\$952,715	\$842,131	\$975,906
Legal Department					
City Attorney	\$1,088,512	\$1,142,701	\$1,142,701	\$1,093,646	\$1,240,380
Total Legal Department	\$1,088,512	\$1,142,701	\$1,142,701	\$1,093,646	\$1,240,380
Police Department					
Police Debt Service	\$231,570	\$231,571	\$231,570	\$231,570	\$231,570
Police Admin	\$2,560,421	\$2,650,190	\$2,650,190	\$2,650,190	\$2,997,278
Patrol	\$6,782,185	\$6,909,230	\$6,909,230	\$6,874,272	\$7,681,577
Support Services	\$1,471,238	\$1,568,094	\$1,575,836	\$1,559,278	\$1,805,248
Investigation Services	\$3,228,761	\$3,242,396	\$3,242,396	\$3,213,839	\$2,966,546
Records Bureau	\$678,554	\$660,541	\$660,541	\$651,926	\$758,706
Total Police Department	\$14,952,729	\$15,262,022	\$15,269,763	\$15,181,075	\$16,727,998
Fire Department					
Fire Debt Service	\$78,203	\$77,611	\$77,612	\$77,612	\$77,046
Fire Operations	\$9,797,609	\$9,461,104	\$9,547,152	\$9,691,281	\$9,931,870
Fire Prevention	\$520,479	\$504,803	\$504,803	\$469,080	\$571,879
Emergency & Disaster	\$4,696	\$100,697	\$100,697	\$100,857	\$137,374
Total Fire Department	\$10,400,987	\$10,144,215	\$10,230,264	\$10,338,830	\$10,718,169
Park & Recreation Department					
Park & Rec Admin	\$658,721	\$704,675	\$704,675	\$670,498	\$722,361
Parks	\$1,853,173	\$2,184,797	\$2,184,797	\$1,994,163	\$2,248,730
Trail Maintenance	\$139,141	\$142,983	\$142,983	\$126,540	\$135,686
Total Park & Rec Dept.	\$2,651,035	\$3,032,455	\$3,032,455	\$2,791,201	\$3,106,777
Transfers Out	\$1,659,178	\$1,659,178	\$1,659,178	\$1,659,178	\$1,619,332
Total Expenditures	\$34,526,216	\$35,436,586	\$35,544,845	\$35,205,226	\$37,861,746

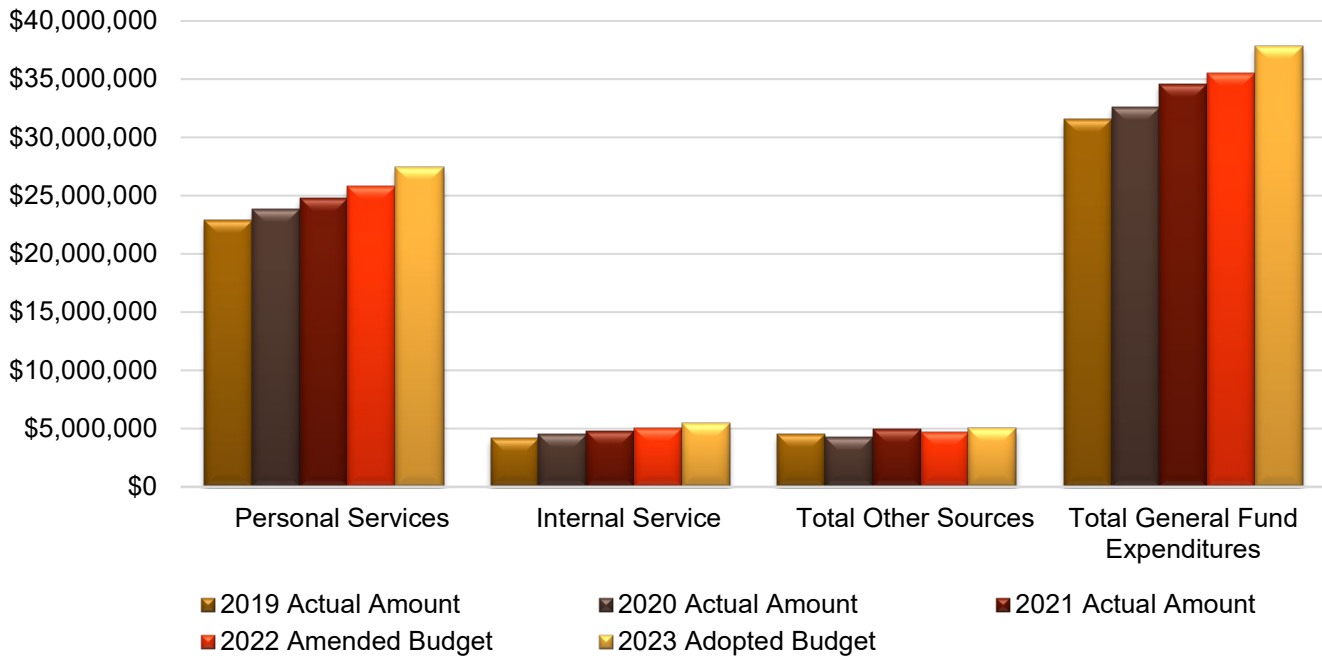
General Fund

Budget by Fund

Detail Expenditures Budget

	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Major Expenditures					
Personal Services	\$22,893,917	\$23,864,476	\$24,799,481	\$25,776,600	\$27,433,367
Internal Service	\$4,175,525	\$4,529,357	\$4,770,463	\$5,044,222	\$5,439,353
Total Major Sources	\$27,069,441	\$28,393,833	\$29,569,945	\$30,820,822	\$32,872,720
All Other					
Supplies	\$868,305	\$902,227	\$983,724	\$1,062,116	\$1,223,712
Purchased Services	\$1,299,713	\$1,241,592	\$1,682,768	\$1,422,388	\$1,567,366
Debt Service	\$87,630	\$86,635	\$309,773	\$309,182	\$308,616
Contributions & Other	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Other	\$54,080	\$49,386	\$39,174	\$21,160	\$20,000
Capital Outlay	\$289,767	\$45,287	\$31,655	\$0	\$0
Transfer Out	\$1,661,607	\$1,662,877	\$1,659,178	\$1,659,178	\$1,619,332
Total Other Sources	\$4,511,102	\$4,238,004	\$4,956,271	\$4,724,023	\$4,989,026
Total General Fund Expenditures	\$31,580,544	\$32,631,837	\$34,526,216	\$35,544,845	\$37,861,746

General Fund Expenditures 5 Year Trend



Special Revenue Funds Combined

Budget by Fund

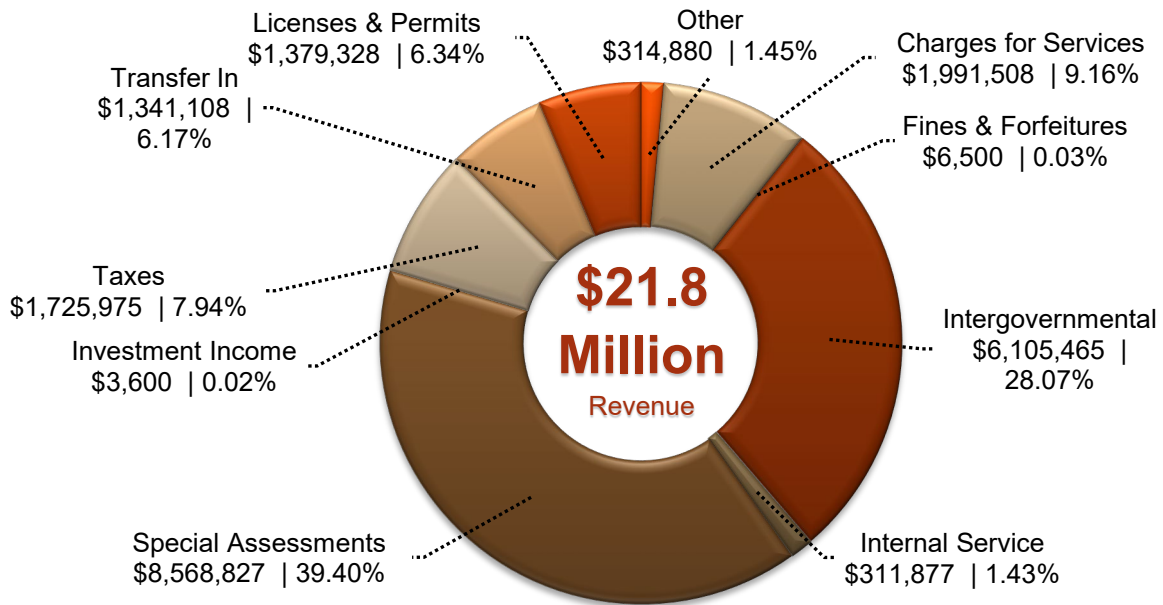
Total Combined Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$2,610,597	\$1,854,975	\$1,854,975	\$1,651,975	\$1,725,975
Licenses & Permits	\$1,109,255	\$1,055,776	\$1,055,776	\$1,418,717	\$1,379,328
Intergovernmental	\$18,433,319	\$15,342,150	\$15,879,198	\$15,685,427	\$6,105,465
Charges for Services	\$1,811,435	\$2,004,630	\$2,004,630	\$2,017,629	\$1,991,508
Fines & Forfeitures	\$71,149	\$7,500	\$7,500	\$72,667	\$6,500
Internal Service	\$442,709	\$337,310	\$337,310	\$825,651	\$311,877
Special Assessments	\$8,608,344	\$8,456,192	\$8,456,192	\$7,864,364	\$8,568,827
Investment Income	\$28,936	\$3,600	\$3,600	\$68,835	\$3,600
Other	\$851,079	\$336,956	\$463,827	\$645,669	\$314,880
Transfer In	\$928,209	\$928,209	\$928,209	\$883,209	\$1,341,108
Issuance of Debt	\$461,857	\$0	\$9,940,000	\$9,972,002	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$35,356,889	\$30,327,298	\$40,931,217	\$41,106,145	\$21,749,068
Expenditures					
Personal Services	\$7,779,322	\$8,345,472	\$8,345,472	\$7,768,047	\$8,650,757
Supplies	\$1,526,419	\$1,782,529	\$2,100,033	\$1,573,106	\$1,921,780
Purchased Services	\$2,722,791	\$4,023,721	\$5,556,475	\$3,084,941	\$3,419,869
Debt Service	\$91,155	\$821,344	\$821,344	\$799,073	\$798,301
Contributions & Other	\$1,156,733	\$1,924,501	\$2,014,072	\$1,163,266	\$1,960,413
Other	\$46,164	\$10,450	\$10,450	\$77,569	\$450
Internal Service	\$2,728,288	\$2,553,139	\$2,553,139	\$3,145,928	\$2,930,315
Capital Outlay	\$5,991,378	\$4,274,867	\$15,031,611	\$6,399,796	\$9,123,312
Transfer Out	\$394,591	\$396,674	\$1,537,825	\$3,929,941	\$879,073
Expenditure Totals	\$22,436,840	\$24,132,697	\$37,970,421	\$27,941,667	\$29,684,270
Revenue Over (Under) Expenditures	\$12,920,050	\$6,194,601	\$2,960,796	\$13,164,478	(\$7,935,202)
Unreserved Balances					
Beginning Balance - July 1	\$12,295,665	\$24,636,281	\$24,636,281	\$24,636,281	\$39,627,605
Net Change	\$12,340,616	\$5,359,806	\$2,923,949	\$14,991,324	(\$8,779,517)
Ending Balance - June 30	\$24,636,281	\$29,996,087	\$27,560,230	\$39,627,605	\$30,848,088
Reserved Balances					
Beginning Balance - July 1	\$6,974,892	\$7,554,326	\$7,554,326	\$7,554,326	\$5,727,480
Net Change	\$579,434	\$834,795	\$36,847	(\$1,826,846)	\$844,315
Ending Balance - June 30	\$7,554,326	\$8,389,121	\$7,591,173	\$5,727,480	\$6,571,795
Total Fund Balance	\$32,190,608	\$38,385,208	\$35,151,403	\$45,355,083	\$37,419,882

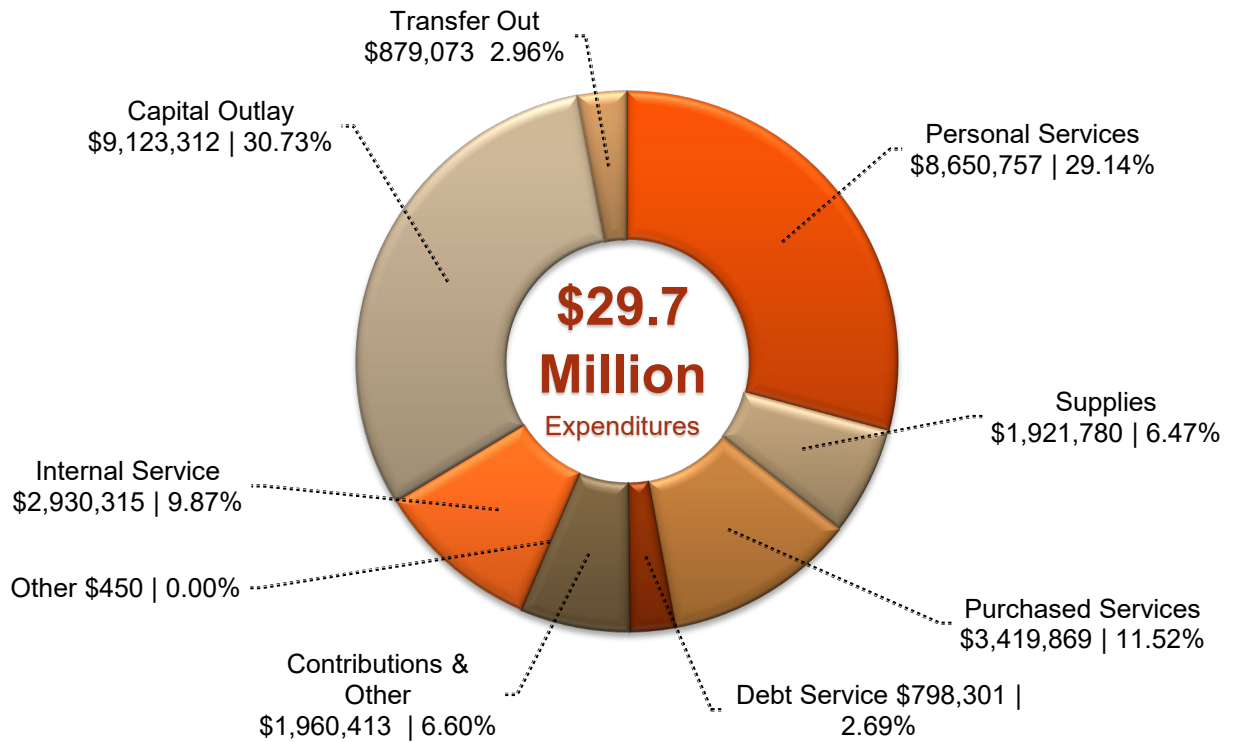
Special Revenue Funds Combined

Budget by Fund

Where the Money Comes From



Where the Money Goes



COVID Recovery Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$15,310,702	\$9,736,368	\$9,736,368	\$9,736,368	\$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	\$4,250	\$0	\$0	\$35,326	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$15,314,952	\$9,736,368	\$9,736,368	\$9,771,694	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$88,410
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	\$5,663,724
Transfer Out	\$0	\$0	\$1,141,151	\$1,141,151	\$472,000
Expenditures Totals	\$0	\$0	\$1,141,151	\$1,141,151	\$6,224,134
Revenue Over (Under) Expenditures	\$15,314,952	\$9,736,368	\$8,595,217	\$8,630,543	(\$6,224,134)
Unreserved Balances					
Beginning Balance - July 1	\$0	\$15,314,952	\$15,314,952	\$15,314,952	\$23,945,495
Net Change	\$15,314,952	\$9,736,368	\$8,595,217	\$8,630,543	(\$6,224,134)
Ending Balance - June 30	\$15,314,952	\$25,051,320	\$23,910,169	\$23,945,495	\$17,721,361
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	\$15,314,952	\$25,051,320	\$23,910,169	\$23,945,495	\$17,721,361

Park and Recreation Special Revenue Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$485	\$1,000	\$1,000	\$320	\$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	(\$1,092)	\$0	\$0	\$1,379	\$0
Other	295,879.18	\$39,600	\$83,721	\$166,636	\$12,500
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	\$295,272	\$77,900	\$122,021	\$168,335	\$50,800
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$24,677	\$5,550	\$5,550	\$45,919	\$5,550
Purchased Services	\$29,588	\$11,000	\$96,770	\$190,802	\$11,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$10,000	\$10,000	\$0	\$0
Internal Service	\$1,669	\$1,769	\$1,769	\$1,769	\$1,879
Capital Outlay	\$285,970	\$0	\$0	\$176,915	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$341,904	\$28,319	\$114,089	\$415,405	\$18,429
Revenue Over (Under) Expenditures	(\$46,632)	\$49,581	\$7,932	(\$247,070)	\$32,371
Unreserved Balances					
Beginning Balance - July 1	\$548,085	\$501,452	\$501,452	\$501,452	\$254,382
Net Change	(\$46,632)	\$49,581	\$7,932	(\$247,070)	\$32,371
Ending Balance - June 30	\$501,452	\$551,033	\$509,384	\$254,382	\$286,753
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	\$907,230	\$956,811	\$915,162	\$660,159	\$692,530

Park and Recreation Special Revenue Fund

Budget by Fund

Budget by Division

Park & Rec Admin	2021 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	\$24,677	\$5,550	\$5,550	\$45,919	\$5,550
Purchased Services	\$29,588	\$0	\$44,121	\$126,662	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,229	\$1,303	\$1,303	\$1,303	\$1,384
Capital Outlay	\$285,970	\$0	\$0	\$176,915	\$0
Total Park & Rec Admin	\$341,464	\$6,853	\$50,974	\$350,799	\$6,934

Park Land Trust	2021 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	\$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	\$440	\$466	\$466	\$466	\$495
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Park Land Trust	\$440	\$5,466	\$5,466	\$466	\$5,495

Park & Rec Grant	2021 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	\$10,000	\$10,000	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Park & Rec Grant	\$0	\$10,000	\$10,000	\$0	\$0

Park and Recreation Special Revenue Fund

Budget by Fund

Budget by Division

Tennis Court Maintenance	2021 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	\$6,000	\$47,649	\$64,140	\$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.	\$0	\$6,000	\$47,649	\$64,140	\$6,000

Parkland trust Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$441	\$0	\$0	\$238	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$441	\$0	\$0	\$238	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$12	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$0	\$0	\$0	\$12	\$0
Revenue Over (Under) Expenditures	\$441	\$0	\$0	\$226	\$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	\$133,893	\$134,334	\$134,334	\$134,334	\$134,560
Net Change	\$441	\$0	\$0	\$226	\$0
Ending Balance - June 30	\$134,334	\$134,334	\$134,334	\$134,560	\$134,560
Total Fund Balance	\$134,334	\$134,334	\$134,334	\$134,560	\$134,560

Library Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$885,465	\$874,975	\$874,975	\$874,975	\$895,975
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$210,055	\$210,399	\$210,399	\$209,075	\$209,075
Charges for Services	\$26,011	\$30,450	\$30,450	\$30,450	\$38,100
Fines & Forfeitures	\$6,262	\$7,500	\$7,500	\$6,500	\$6,500
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$1,505	\$2,500	\$2,500	\$800	\$2,500
Other	142,301.43	\$10,000	10,000.00	\$16,822	\$8,000
Transfer In	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,621,600	\$1,485,824	\$1,485,824	\$1,488,623	\$1,510,150
Expenditures					
Personal Services	\$1,128,677	\$1,165,141	\$1,165,141	\$1,157,528	\$1,261,712
Supplies	\$26,783	\$25,900	\$25,900	\$26,600	\$25,900
Purchased Services	\$134,221	\$157,245	\$157,245	\$157,245	\$163,272
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$215	\$450	\$450	\$450	\$450
Internal Service	\$107,509	\$109,513	\$109,513	\$109,513	\$118,785
Capital Outlay	\$128,917	\$260,000	\$260,000	\$236,319	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,526,322	\$1,718,249	\$1,718,249	\$1,687,655	\$1,570,119
Revenue Over (Under) Expenditures	\$95,278	(\$232,425)	(\$232,425)	(\$199,032)	(\$59,969)
Unreserved Balances					
Beginning Balance - July 1	\$455,430	\$550,708	\$550,708	\$550,708	\$453,555
Net Change	\$95,278	(\$232,425)	(\$130,545)	(\$97,152)	(\$59,969)
Ending Balance - June 30	\$550,708	\$318,283	\$420,163	\$453,555	\$393,586
Reserved Balances					
Beginning Balance - July 1	\$101,880	\$101,880	\$101,880	\$101,880	\$0
Net Change	\$0	\$0	(\$101,880)	(\$101,880)	\$0
Ending Balance - June 30	\$101,880	\$101,880	\$0	\$0	\$0
Total Fund Balance	\$652,588	\$420,163	\$420,163	\$453,555	\$393,586

Library Fund

Budget by Fund

Budget by Division

Library Admin	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$1,105,957	\$1,140,917	\$1,140,917	\$1,143,182	\$1,261,712
Supplies	\$26,268	\$24,100	\$24,100	\$24,100	\$24,100
Purchased Services	\$134,221	\$157,245	\$157,245	\$157,245	\$163,272
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$215	\$450	\$450	\$450	\$450
Internal Service	\$101,039	\$105,172	\$105,172	\$105,172	\$115,419
Capital Outlay	\$0	\$260,000	\$260,000	\$236,319	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Library Admin	\$1,367,699	\$1,687,884	\$1,687,884	\$1,666,468	\$1,564,953

Bookmobile	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$22,720	\$24,224	\$24,224	\$14,346	\$0
Supplies	\$515	\$1,800	\$1,800	\$2,500	\$1,800
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$6,470	\$4,341	\$4,341	\$4,341	\$3,366
Capital Outlay	\$128,917	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Bookmobile	\$158,623	\$30,365	\$30,365	\$21,187	\$5,166

Library Foundation Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$28,998	\$0	\$10,000	\$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	\$1,190	\$1,100	\$1,100	\$600	\$1,100
Other	\$267,065	\$239,256	\$319,256	\$358,081	\$247,280
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	\$297,252	\$240,356	\$330,356	\$368,681	\$248,380
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$74,959	\$10,000	\$10,000	\$25,722	\$6,700
Purchased Services	\$289,310	\$229,256	\$594,527	\$239,184	\$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	\$32,134	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$396,404	\$239,256	\$604,527	\$264,905	\$239,730
Revenue Over (Under) Expenditures	(\$99,151)	\$1,100	(\$274,171)	\$103,776	\$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	\$395,172	\$296,021	\$296,021	\$296,021	\$399,797
Net Change	(\$99,151)	\$1,100	(\$274,171)	\$103,776	\$8,650
Ending Balance - June 30	\$296,021	\$297,121	\$21,850	\$399,797	\$408,447
Total Fund Balance	\$296,021	\$297,121	\$21,850	\$399,797	\$408,447

Planning and Community Development Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$101,775	\$101,155	\$101,155	\$105,681	\$102,182
Intergovernmental	\$452,774	\$545,900	\$545,900	\$288,724	\$862,000
Charges for Services	\$80,140	\$245,489	\$245,489	\$82,952	\$182,009
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$82,845	\$206,296	\$206,296	\$109,006	\$167,500
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$619	\$0	\$0	\$4	\$0
Other	\$27,550	\$30,000	\$30,000	\$28,560	\$30,000
Transfer In	\$271,932	\$271,932	\$271,932	\$271,932	\$674,432
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,017,635	\$1,400,772	\$1,400,772	\$886,859	\$2,018,123
Expenditures					
Personal Services	\$837,862	\$1,052,077	\$1,052,077	\$882,188	\$965,964
Supplies	\$2,929	\$5,200	\$5,200	\$3,600	\$5,600
Purchased Services	\$157,222	\$184,509	\$184,509	\$114,085	\$406,209
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$86,141	\$95,500	\$95,500	\$100,385	\$181,000
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$107,816	\$134,927	\$134,927	\$134,927	\$161,836
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,191,970	\$1,472,213	\$1,472,213	\$1,235,185	\$1,720,609
Revenue Over (Under) Expenditures	(\$174,335)	(\$71,441)	(\$71,441)	(\$348,326)	\$297,514
Unreserved Balances					
Beginning Balance - July 1	\$225,147	\$50,812	\$50,812	\$50,812	(\$297,514)
Net Change	(\$174,335)	(\$71,441)	(\$71,441)	(\$348,326)	\$297,514
Ending Balance - June 30	\$50,812	(\$20,629)	(\$20,629)	(\$297,514)	\$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	\$50,812	(\$20,629)	(\$20,629)	(\$297,514)	\$0

Planning and Community Development Fund

Budget by Fund

Budget by Division

Planning Operations	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$695,000	\$719,328	\$719,328	\$702,271	\$753,806
Supplies	\$2,666	\$4,600	\$4,600	\$3,500	\$5,000
Purchased Services	\$155,722	\$176,259	\$176,259	\$110,000	\$397,959
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$86,141	\$95,500	\$95,500	\$100,385	\$181,000
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$102,398	\$129,051	\$129,051	\$129,051	\$154,075
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Planning Operations	\$1,041,928	\$1,124,738	\$1,124,738	\$1,045,207	\$1,491,840

Historic Preservation	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$24,686	\$72,263	\$72,263	\$69,891	\$79,999
Supplies	\$263	\$600	\$600	\$100	\$600
Purchased Services	\$1,500	\$8,250	\$8,250	\$4,085	\$8,250
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$5,418	\$5,876	\$5,876	\$5,876	\$7,761
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Historic Preservation	\$31,866	\$86,989	\$86,989	\$79,952	\$96,610

Development Engineers	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$118,175	\$260,486	\$260,486	\$110,026	\$132,159
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Development Engineers	\$118,175	\$260,486	\$260,486	\$110,026	\$132,159

Central MT Ag Tech TID Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$367,750	\$368,000	\$368,000	\$300,000	\$350,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$1,759	\$3,517	\$3,517	\$3,517	\$3,517
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$5,100	\$0	\$0	\$3,000	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$461,857	\$0	\$0	\$32,002	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$836,465	\$371,517	\$371,517	\$338,519	\$353,517
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$1,634	\$0
Debt Service	\$91,155	\$95,901	\$95,901	\$95,901	\$95,363
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$18,362	\$26,443	\$26,443	\$26,443	\$27,252
Capital Outlay	\$781,402	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$890,919	\$122,344	\$122,344	\$123,978	\$122,615
Revenue Over (Under) Expenditures	(\$54,454)	\$249,173	\$249,173	\$214,541	\$230,902
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	\$1,501,932	\$1,447,478	\$1,447,478	\$1,447,478	\$1,662,019
Net Change	(\$54,454)	\$249,173	\$249,173	\$214,541	\$230,902
Ending Balance - June 30	\$1,447,478	\$1,696,651	\$1,696,651	\$1,662,019	\$1,892,921
Total Fund Balance	\$1,447,478	\$1,696,651	\$1,696,651	\$1,662,019	\$1,892,921

Airport TID Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$99,610	\$98,000	\$98,000	\$98,000	\$100,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$11	\$23	\$23	\$23	\$23
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$479	\$0	\$0	\$400	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$100,100	\$98,023	\$98,023	\$98,423	\$100,023
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$17,907	\$0	\$0	\$16	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,862	\$7,918	\$7,918	\$7,918	\$8,062
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$22,769	\$7,918	\$7,918	\$7,934	\$8,062
Revenue Over (Under) Expenditures	\$77,331	\$90,105	\$90,105	\$90,489	\$91,961
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	\$118,150	\$195,481	\$195,481	\$195,481	\$285,970
Net Change	\$77,331	\$90,105	\$90,105	\$90,489	\$91,961
Ending Balance - June 30	\$195,481	\$285,586	\$285,586	\$285,970	\$377,931
Total Fund Balance	\$195,481	\$285,586	\$285,586	\$285,970	\$377,931

Downtown TID Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$744,992	\$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	\$6,894	\$0	\$0	\$3,749	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$751,886	\$0	\$0	\$3,749	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$32,944	\$0	\$0	\$2,716	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$89,949	\$0	\$0	\$0	\$0
Capital Outlay	\$21,324	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$2,392,116	\$0
Expenditures Totals	\$144,217	\$0	\$0	\$2,394,832	\$0
Revenue Over (Under) Expenditures	\$607,669	\$0	\$0	(\$2,391,084)	\$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	\$1,783,415	\$2,391,084	\$2,391,084	\$2,391,084	\$0
Net Change	\$607,669	\$0	\$0	(\$2,391,084)	\$0
Ending Balance - June 30	\$2,391,084	\$2,391,084	\$2,391,084	\$0	\$0
Total Fund Balance	\$2,391,084	\$2,391,084	\$2,391,084	\$0	\$0

*Fund transferred to debt service fund 3105 in FY2022.

East Industrial Ag Tech Park Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$512,781	\$514,000	\$514,000	\$379,000	\$380,000
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	\$258	\$0	\$0	\$225	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$513,040	\$514,000	\$514,000	\$379,225	\$380,000
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$9	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$15,864	\$38,894	\$38,894	\$38,894	\$28,855
Capital Outlay	\$437,579	\$436,900	\$436,900	\$322,150	\$323,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$453,443	\$475,794	\$475,794	\$361,053	\$351,855
Revenue Over (Under) Expenditures	\$59,597	\$38,206	\$38,206	\$18,172	\$28,145
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	\$72,873	\$132,470	\$132,470	\$132,470	\$150,641
Net Change	\$59,597	\$38,206	\$38,206	\$18,172	\$28,145
Ending Balance - June 30	\$132,470	\$170,676	\$170,676	\$150,641	\$178,786
Total Fund Balance	\$132,470	\$170,676	\$170,676	\$150,641	\$178,786

Economic Revolving Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$45,000	\$0	\$0	\$24,300	\$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	\$16	\$0	\$0	\$9	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$45,016	\$0	\$0	\$24,309	\$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	\$45,000	\$0	\$0	\$24,300	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$45,000	\$0	\$0	\$24,300	\$0
Revenue Over (Under) Expenditures	\$16	\$0	\$0	\$8	\$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	\$20,410	\$20,426	\$20,426	\$20,426	\$20,434
Net Change	\$16	\$0	\$0	\$8	\$0
Ending Balance - June 30	\$20,426	\$20,426	\$20,426	\$20,434	\$20,434
Total Fund Balance	\$20,426	\$20,426	\$20,426	\$20,434	\$20,434

Permits Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$992,934	\$947,475	\$947,475	\$1,300,401	\$1,270,000
Intergovernmental	\$367	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$18,246	\$18,246	\$18,246	\$18,246	\$33,776
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	(\$893)	\$0	\$0	\$1,000	\$0
Other	\$17,194	\$15,000	\$15,000	\$12	\$15,000
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,027,848	\$980,721	\$980,721	\$1,319,659	\$1,318,776
Expenditures					
Personal Services	\$995,543	\$1,015,476	\$1,015,476	\$1,011,116	\$1,126,609
Supplies	\$9,715	\$20,000	\$20,000	\$10,000	\$16,000
Purchased Services	\$191,316	\$127,557	\$127,557	\$91,346	\$142,257
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$6)	\$0	\$0	\$0	\$0
Internal Service	\$147,720	\$212,528	\$212,528	\$162,528	\$267,236
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,344,288	\$1,375,561	\$1,375,561	\$1,274,990	\$1,552,102
Revenue Over (Under) Expenditures	(\$316,440)	(\$394,840)	(\$394,840)	\$44,669	(\$233,326)
Unreserved Balances					
Beginning Balance - July 1	\$847,853	\$531,413	\$531,413	\$531,413	\$576,082
Net Change	(\$316,440)	(\$394,840)	(\$394,840)	\$44,669	(\$233,326)
Ending Balance - June 30	\$531,413	\$136,573	\$136,573	\$576,082	\$342,756
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	\$531,413	\$136,573	\$136,573	\$576,082	\$342,756

Natural Resources Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$14,000	\$14,000	\$14,000	\$14,126	\$18,000
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,000	\$1,000	\$1,000	\$1,360	\$1,500
Special Assessments	\$410,365	\$431,617	\$431,617	\$430,000	\$480,324
Investment Income	\$1,126	\$0	\$0	\$453	\$0
Other	9,067.82	\$2,000	\$4,750	4,835.18	2,000.00
Transfer In	\$256,277	\$256,277	\$256,277	\$256,277	\$256,277
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$691,836	\$704,894	\$707,644	\$707,051	\$758,101
Expenditures					
Personal Services	\$453,904	\$474,731	\$474,731	\$441,085	\$509,285
Supplies	\$55,965	\$127,644	\$280,149	\$65,514	\$132,644
Purchased Services	\$9,527	\$63,667	\$63,667	\$12,434	\$66,667
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$155,290	\$176,306	\$176,306	\$176,287	\$169,708
Capital Outlay	\$66,721	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$741,407	\$842,348	\$994,853	\$695,320	\$878,304
Revenue Over (Under) Expenditures	(\$49,571)	(\$137,454)	(\$287,209)	\$11,731	(\$120,203)
Unreserved Balances					
Beginning Balance - July 1	\$371,153	\$321,582	\$321,582	\$321,582	\$333,313
Net Change	(\$49,571)	(\$137,454)	(\$287,209)	\$11,731	(\$120,203)
Ending Balance - June 30	\$321,582	\$184,128	\$34,373	\$333,313	\$213,110
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	\$353,468	\$216,014	\$66,259	\$365,199	\$244,996

Natural Resources Fund

Budget by Fund

Budget by Division

Natural Resources	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$142,818	\$139,905	\$139,905	\$130,000	\$149,546
Supplies	\$15,751	\$25,300	\$25,300	\$25,300	\$27,300
Purchased Services	\$7,093	\$16,725	\$16,725	\$10,000	\$18,725
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$95,671	\$93,986	\$93,986	\$93,968	\$97,828
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natural Resources	\$261,334	\$275,916	\$275,916	\$259,268	\$293,399

Natural Resources - Blvd	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$311,085	\$334,826	\$334,826	\$311,085	\$359,739
Supplies	\$40,214	\$102,344	\$254,849	\$40,214	\$105,344
Purchased Services	\$2,434	\$46,942	\$46,942	\$2,434	\$47,942
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$59,619	\$82,320	\$82,320	\$82,319	\$71,880
Capital Outlay	\$66,721	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natural Res. - Blvd	\$480,073	\$566,432	\$718,937	\$436,052	\$584,905

Portage Meadows Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$65,193	\$65,252	\$65,252	\$65,252	\$68,515
Investment Income	\$298	\$0	\$0	\$177	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$65,491	\$65,252	\$65,252	\$65,429	\$68,515
Expenditures					
Personal Services	\$3,263	\$16,222	\$16,222	\$3,263	\$16,023
Supplies	\$0	\$1,200	\$1,200	\$2,149	\$1,200
Purchased Services	\$14,683	\$16,766	\$16,766	\$15,000	\$17,592
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$31,220	\$32,885	\$32,885	\$32,885	\$35,957
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$49,166	\$67,073	\$67,073	\$53,297	\$70,772
Revenue Over (Under) Expenditures	\$16,325	(\$1,821)	(\$1,821)	\$12,132	(\$2,257)
Unreserved Balances					
Beginning Balance - July 1	\$75,484	\$91,810	\$91,810	\$91,810	\$103,941
Net Change	\$16,325	(\$1,821)	(\$1,821)	\$12,132	(\$2,257)
Ending Balance - June 30	\$91,810	\$89,989	\$89,989	\$103,941	\$101,684
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	\$91,810	\$89,989	\$89,989	\$103,941	\$101,684

Park Maintenance District Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$1,507,598	\$1,500,000	\$1,500,000	\$894,896	\$1,500,000
Investment Income	\$5,458	\$0	\$0	\$10,534	\$0
Other	\$30,600	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$9,940,000	\$9,940,000	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,543,656	\$1,500,000	\$11,440,000	\$10,845,430	\$1,500,000
Expenditures					
Personal Services	\$198,264	\$247,289	\$247,289	\$199,415	\$250,001
Supplies	\$2,307	\$0	\$0	\$2,626	\$4,341
Purchased Services	\$87,487	\$1,225,337	\$2,020,084	\$350,000	\$494,220
Debt Service	\$0	\$725,443	\$725,443	\$703,172	\$702,938
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,591	\$6,936	\$6,936	\$3,936	\$11,318
Capital Outlay	\$1,790,201	\$27,791	\$10,148,867	\$4,333,716	\$27,791
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$2,082,850	\$2,232,796	\$13,148,619	\$5,592,865	\$1,490,609
Revenue Over (Under) Expenditures	(\$539,194)	(\$732,796)	(\$1,708,619)	\$5,252,565	\$9,391
Unreserved Balances					
Beginning Balance - July 1	\$1,603,863	\$1,064,668	\$1,064,668	\$1,064,668	\$6,317,233
Net Change	(\$539,194)	(\$732,796)	(\$1,708,619)	\$5,252,565	\$9,391
Ending Balance - June 30	\$1,064,668	\$331,872	(\$643,951)	\$6,317,233	\$6,326,624
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	\$1,064,668	\$331,872	(\$643,951)	\$6,317,233	\$6,326,624

Street District Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$14,546	\$7,146	\$7,146	\$12,635	\$7,146
Intergovernmental	\$1,371,721	\$1,379,896	\$1,379,896	\$1,366,877	\$1,366,878
Charges for Services	\$141,857	\$111,500	\$111,500	\$216,221	\$111,500
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$340,618	\$111,768	\$111,768	\$697,039	\$109,101
Special Assessments	\$4,600,495	\$4,583,265	\$4,583,265	\$4,600,000	\$4,583,265
Investment Income	(\$5,634)	\$0	\$0	\$5,341	\$0
Other	20,704.53	\$1,000	\$1,000	\$10,472	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$6,484,307	\$6,194,575	\$6,194,575	\$6,908,584	\$6,177,890
Expenditures					
Personal Services	\$2,494,230	\$2,553,658	\$2,553,658	\$2,356,809	\$2,643,185
Supplies	\$1,231,331	\$1,572,435	\$1,572,435	\$1,322,890	\$1,622,435
Purchased Services	\$200,857	\$689,951	\$668,507	\$320,000	\$581,031
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$52,401	\$0
Internal Service	\$1,548,144	\$1,569,403	\$1,569,403	\$1,569,403	\$1,849,393
Capital Outlay	\$1,720,967	\$1,035,000	\$1,261,806	\$731,046	\$1,650,252
Transfer Out	\$50,000	\$50,000	\$50,000	\$50,000	\$60,399
Expenditures Totals	\$7,245,529	\$7,470,447	\$7,675,809	\$6,402,549	\$8,406,695
Revenue Over (Under) Expenditures	(\$761,222)	(\$1,275,872)	(\$1,481,234)	\$506,035	(\$2,228,805)
Unreserved Balances					
Beginning Balance - July 1	\$4,347,350	\$3,586,128	\$3,586,128	\$3,586,128	\$4,092,164
Net Change	(\$761,222)	(\$1,275,872)	(\$1,481,234)	\$506,035	(\$2,228,805)
Ending Balance - June 30	\$3,586,128	\$2,310,256	\$2,104,894	\$4,092,164	\$1,863,359
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$3,586,128	\$2,310,256	\$2,104,894	\$4,092,164	\$1,863,359

Street District Fund

Budget by Fund

Budget by Division

Street Maintenance	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$2,032,925	\$2,096,849	\$2,096,849	\$1,900,000	\$2,170,036
Supplies	\$1,166,525	\$1,459,635	\$1,459,635	\$1,222,890	\$1,459,635
Purchased Services	\$183,673	\$663,121	\$641,677	\$300,000	\$558,601
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$52,401	\$0
Internal Service	\$1,473,116	\$1,487,494	\$1,487,494	\$1,487,494	\$1,755,378
Capital Outlay	\$1,720,967	\$1,035,000	\$1,261,806	\$731,046	\$1,650,252
Transfer Out	\$50,000	\$50,000	\$50,000	\$50,000	\$60,399
Total Street Maintenance	\$6,627,206	\$6,792,099	\$6,997,461	\$5,743,831	\$7,654,301

Traffic	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$461,304	\$456,809	\$456,809	\$456,809	\$473,149
Supplies	\$64,806	\$112,800	\$112,800	\$100,000	\$162,800
Purchased Services	\$17,185	\$26,830	\$26,830	\$20,000	\$22,430
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$75,028	\$81,909	\$81,909	\$81,909	\$94,015
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Traffic	\$618,323	\$678,348	\$678,348	\$658,718	\$752,394

Support and Innovation Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$892,189	\$764,216	\$764,216	\$764,216	\$775,216
Investment Income	\$315	\$0	\$0	\$130	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$892,505	\$764,216	\$764,216	\$764,346	\$775,216
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$247	\$0	\$23,998	\$178	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$920,705	\$764,216	\$764,216	\$764,216	\$775,216
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$920,952	\$764,216	\$788,214	\$764,394	\$775,216
Revenue Over (Under) Expenditures	(\$28,447)	\$0	(\$23,998)	(\$48)	\$0
Unreserved Balances					
Beginning Balance - July 1	\$96,658	\$68,211	\$68,211	\$68,211	\$68,163
Net Change	(\$28,447)	\$0	(\$23,998)	(\$48)	\$0
Ending Balance - June 30	\$68,211	\$68,211	\$44,213	\$68,163	\$68,163
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	\$68,211	\$68,211	\$44,213	\$68,163	\$68,163

Support and Innovation Fund

Budget by Fund

Budget by Division

Tourism BID	2021 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	\$189	\$0	\$0	\$63	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$655,021	\$511,216	\$511,216	\$511,216	\$511,216
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Tourism BID	\$655,211	\$511,216	\$511,216	\$511,279	\$511,216

BID	2021 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	\$57	\$0	\$0	\$115	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$265,684	\$253,000	\$253,000	\$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	\$265,741	\$253,000	\$253,000	\$253,115	\$264,000

International Outreach	2021 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	\$23,998	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Int'l Relationship	\$0	\$0	\$23,998	\$0	\$0

Gas Tax BarSAA Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$1,000,000	\$1,000,000	\$2,292,878	\$1,207,970
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	\$3,345	\$0	\$0	\$3,297	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$50,000	\$50,000	\$50,000	\$5,000	\$60,399
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$53,345	\$1,050,000	\$1,050,000	\$2,301,175	\$1,268,369
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$106	\$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	\$645,808	\$0
Capital Outlay	\$726,162	\$2,325,000	\$2,325,000	\$129,988	\$1,268,369
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,011,603	\$2,325,000	\$2,325,000	\$775,901	\$1,268,369
Revenue Over (Under) Expenditures	(\$958,258)	(\$1,275,000)	(\$1,275,000)	\$1,525,274	\$0
Unreserved Balances					
Beginning Balance - July 1	\$1,867,250	\$908,993	\$908,993	\$908,993	\$2,434,267
Net Change	(\$958,258)	(\$1,275,000)	(\$1,275,000)	\$1,525,274	\$0
Ending Balance - June 30	\$908,993	(\$366,007)	(\$366,007)	\$2,434,267	\$2,434,267
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	\$908,993	(\$366,007)	(\$366,007)	\$2,434,267	\$2,434,267

911 Special Revenue Fund

Supplemental

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$569,439	\$612,447	\$612,447	\$612,447	\$612,447
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$2,600	\$0	\$0	\$1,545	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$572,038	\$612,447	\$612,447	\$613,992	\$612,447
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$1,989	\$0
Purchased Services	\$135,630	\$0	\$145,000	\$141,229	\$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	\$344,591	\$346,674	\$346,674	\$346,674	\$346,674
Expenditures Totals	\$480,220	\$346,674	\$491,674	\$489,892	\$346,674
Revenue Over (Under) Expenditures	\$91,818	\$265,773	\$120,773	\$124,100	\$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	\$795,410	\$887,228	\$887,228	\$887,228	\$1,011,328
Net Change	\$91,818	\$265,773	\$120,773	\$124,100	\$265,773
Ending Balance - June 30	\$887,228	\$1,153,001	\$1,008,001	\$1,011,328	\$1,277,101
Total Fund Balance	\$887,228	\$1,153,001	\$1,008,001	\$1,011,328	\$1,277,101

Police Special Revenue Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$42,811	\$29,711	\$72,146	\$55,377	\$29,711
Charges for Services	\$11,358	\$8,050	\$8,050	\$11,189	\$8,050
Fines & Forfeitures	\$55,302	\$0	\$0	\$41,428	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$1,085	\$0	\$0	\$507	\$0
Other	1,169.52	\$0	\$0	\$47,545	\$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	\$111,725	\$37,761	\$80,196	\$156,046	\$37,761
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$25,222	\$0	\$75,000	\$42,952	\$0
Purchased Services	\$98,775	\$900	\$43,335	\$64,320	\$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	\$705	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$123,997	\$900	\$118,335	\$107,977	\$900
Revenue Over (Under) Expenditures	(\$12,272)	\$36,861	(\$38,139)	\$48,069	\$36,861
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$224,708	\$212,436	\$212,436	\$212,436	\$260,505
Net Change	(\$12,272)	\$36,861	(\$38,139)	\$48,069	\$36,861
Ending Balance - June 30	\$212,436	\$249,297	\$174,297	\$260,505	\$297,366
Total Fund Balance	\$212,436	\$249,297	\$174,297	\$260,505	\$297,366

HIDTA Special Revenue Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$217,372	\$216,975	\$216,975	\$164,833	\$216,975
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$9,585	\$0	\$0	\$24,739	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$234	\$0	\$0	\$1	\$0
Other	\$30,724	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$257,915	\$216,975	\$216,975	\$189,573	\$216,975
Expenditures					
Personal Services	\$77,456	\$69,998	\$69,998	\$72,795	\$73,060
Supplies	\$11,244	\$0	\$50,000	\$3,688	\$0
Purchased Services	\$108,675	\$0	\$96,977	\$113,090	\$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	\$197,375	\$69,998	\$216,975	\$189,573	\$73,060
Revenue Over (Under) Expenditures	\$60,540	\$146,977	\$0	\$0	\$143,915
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	\$23,129	\$83,669	\$83,669	\$83,669	\$83,669
Net Change	\$60,540	\$146,977	\$0	\$0	\$143,915
Ending Balance - June 30	\$83,669	\$230,646	\$83,669	\$83,669	\$227,584
Total Fund Balance	\$83,669	\$230,646	\$83,669	\$83,669	\$227,584

HIDTA Special Revenue Fund

Budget by Fund

Budget by Division

HIDTA Assets	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$0	\$0	\$0	\$12,795	\$0
Supplies	\$6,431	\$0	\$0	\$128	\$0
Purchased Services	\$587	\$0	\$0	\$9,692	\$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	\$7,018	\$0	\$0	\$22,615	\$0

HIDTA Grant	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$77,456	\$69,998	\$69,998	\$60,000	\$73,060
Supplies	\$4,813	\$0	\$50,000	\$3,560	\$0
Purchased Services	\$108,088	\$0	\$96,977	\$103,398	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total HIDTA Grant	\$190,358	\$69,998	\$216,975	\$166,958	\$73,060

Fire Special Revenue Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$53,833	\$0	\$40,000	\$18,910	\$0
Charges for Services	\$6,048	\$6,500	\$6,500	\$5,784	\$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	\$105	\$0	\$0	\$66	\$0
Other	7,268.06	\$100	\$100	\$1,934	\$100
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$67,254	\$6,600	\$46,600	\$26,694	\$6,600
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$55,816	\$0	\$40,000	\$15,232	\$0
Purchased Services	\$0	\$0	\$0	\$741	\$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	\$53,820	\$53,820	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$55,816	\$0	\$93,820	\$69,793	\$0
Revenue Over (Under) Expenditures	\$11,438	\$6,600	(\$47,220)	(\$43,099)	\$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	\$49,417	\$60,855	\$60,855	\$60,855	\$17,756
Net Change	\$11,438	\$6,600	(\$47,220)	(\$43,099)	\$6,600
Ending Balance - June 30	\$60,855	\$67,455	\$13,635	\$17,756	\$24,356
Total Fund Balance	\$60,855	\$67,455	\$13,635	\$17,756	\$24,356

Federal Block Grant

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$104,006	\$1,286,120	\$1,730,733	\$833,704	\$1,239,810
Charges for Services	\$109,954	\$0	\$0	\$178,032	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$103	\$0	\$0	\$56	\$0
Other	\$956	\$0	\$0	\$313	\$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	\$215,020	\$1,286,120	\$1,730,733	\$1,012,105	\$1,239,810
Expenditures					
Personal Services	\$176,148	\$183,369	\$183,369	\$182,479	\$193,992
Supplies	\$2,070	\$4,200	\$4,200	\$1,000	\$2,600
Purchased Services	\$12,925	\$60,750	\$60,750	\$14,444	\$59,950
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$91,113	\$807,630	\$897,201	\$248,665	\$747,042
Other	\$956	\$0	\$0	\$418	\$0
Internal Service	\$36,574	\$39,995	\$39,995	\$39,995	\$46,050
Capital Outlay	\$0	\$190,176	\$545,218	\$415,137	\$190,176
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$319,785	\$1,286,120	\$1,730,733	\$902,138	\$1,239,810
Revenue Over (Under) Expenditures	(\$104,765)	\$0	\$0	\$109,967	\$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	\$1,182,596	\$1,077,831	\$1,077,831	\$1,077,831	\$1,187,798
Net Change	(\$104,765)	\$0	\$0	\$109,967	\$0
Ending Balance - June 30	\$1,077,831	\$1,077,831	\$1,077,831	\$1,187,798	\$1,187,798
Total Fund Balance	\$1,077,831	\$1,077,831	\$1,077,831	\$1,187,798	\$1,187,798

Federal Block Grant

Budget by Fund

Budget by Division

Block Grant Admin	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$88,720	\$92,921	\$92,921	\$160,979	\$172,736
Supplies	\$2,070	\$4,200	\$4,200	\$1,000	\$2,600
Purchased Services	\$3,480	\$10,750	\$10,750	\$5,000	\$9,950
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$956	\$0	\$0	\$418	\$0
Internal Service	\$36,574	\$39,995	\$39,995	\$39,995	\$46,050
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Block Grant Admin	\$131,800	\$147,866	\$147,866	\$207,392	\$231,336

Block Grant Projects	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$87,428	\$90,448	\$90,448	\$21,500	\$21,256
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$9,444	\$50,000	\$5,000	\$9,444	\$50,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$91,113	\$807,630	\$897,201	\$248,665	\$747,042
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$190,176	\$545,218	\$415,137	\$190,176
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Block Grant Projects	\$187,985	\$1,138,254	\$1,537,867	\$694,746	\$1,008,474

Federal HOME Grant Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$24,472	\$283,494	\$283,494	\$68,393	\$319,759
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$10,459	\$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	\$24,472	\$283,494	\$283,494	\$78,852	\$319,759
Expenditures					
Personal Services	\$23,251	\$24,339	\$24,339	\$27,283	\$28,886
Supplies	\$0	\$400	\$400	\$0	\$400
Purchased Services	\$0	\$250	\$250	\$350	\$250
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$58,774	\$257,155	\$257,155	\$50,000	\$257,155
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,221	\$1,350	\$1,350	\$1,350	\$1,560
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$83,246	\$283,494	\$283,494	\$78,983	\$288,251
Revenue Over (Under) Expenditures	(\$58,774)	\$0	\$0	(\$131)	\$31,508
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	\$134,245	\$75,472	\$75,472	\$75,472	\$75,341
Net Change	(\$58,774)	\$0	\$0	(\$131)	\$31,508
Ending Balance - June 30	\$75,472	\$75,472	\$75,472	\$75,341	\$106,849
Total Fund Balance	\$75,472	\$75,472	\$75,472	\$75,341	\$106,849

Federal HOME Grant Fund

Budget by Fund

Budget by Division

HOME Grant Admin	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$23,251	\$24,339	\$24,339	\$27,283	\$28,886
Supplies	\$0	\$400	\$400	\$0	\$400
Purchased Services	\$0	\$250	\$250	\$350	\$250
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,221	\$1,350	\$1,350	\$1,350	\$1,560
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0

Total Home Grant Admin	\$24,472	\$26,339	\$26,339	\$28,983	\$31,096
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HOME Grant Projects	2021 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	\$58,774	\$257,155	\$257,155	\$50,000	\$257,155
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0

Total HOME Grant Projects	\$58,774	\$257,155	\$257,155	\$50,000	\$257,155
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Housing Authority Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$1,421,581	\$1,587,641	\$1,587,641	\$1,478,555	\$1,626,349
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,421,581	\$1,587,641	\$1,587,641	\$1,478,555	\$1,626,349
Expenditures					
Personal Services	\$1,390,724	\$1,543,172	\$1,543,172	\$1,434,086	\$1,582,040
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	\$30,857	\$44,469	\$44,469	\$44,469	\$44,309
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,421,581	\$1,587,641	\$1,587,641	\$1,478,555	\$1,626,349
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

Street Lighting Districts Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$1,132,503	\$1,111,842	\$1,111,842	\$1,110,000	\$1,161,507
Investment Income	\$1,134	\$0	\$0	\$0	\$0
Other	\$600	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,134,237	\$1,111,842	\$1,111,842	\$1,110,000	\$1,161,507
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$3,403	\$10,000	\$9,999	\$3,226	\$10,000
Purchased Services	\$1,201,477	\$1,256,533	\$1,256,533	\$1,256,000	\$1,243,491
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$141,199	\$149,803	\$149,803	\$149,803	\$158,115
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,346,078	\$1,416,336	\$1,416,335	\$1,409,029	\$1,411,606
Revenue Over (Under) Expenditures	(\$211,841)	(\$304,494)	(\$304,493)	(\$299,029)	(\$250,099)
Unreserved Balances					
Beginning Balance - July 1	\$1,857,389	\$1,645,548	\$1,645,548	\$1,645,548	\$1,346,520
Net Change	(\$211,841)	(\$304,494)	(\$304,493)	(\$299,029)	(\$250,099)
Ending Balance - June 30	\$1,645,548	\$1,341,054	\$1,341,055	\$1,346,520	\$1,096,421
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	\$1,645,548	\$1,341,054	\$1,341,055	\$1,346,520	\$1,096,421

Debt Service Funds

Budget by Fund

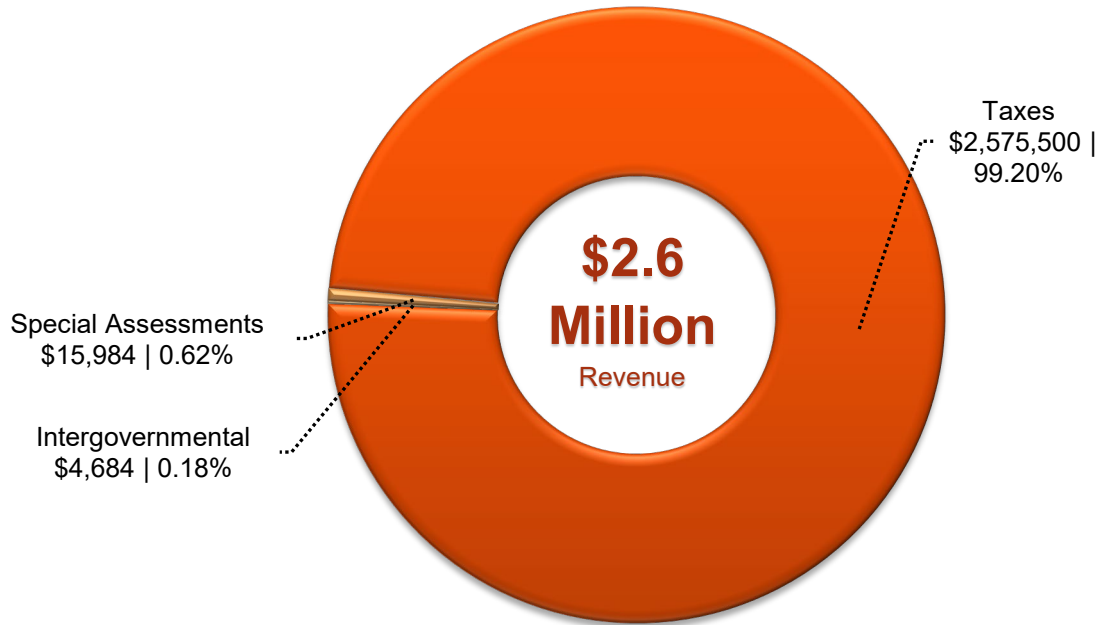
Total Combined Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$1,903,559	\$2,607,500	\$2,607,500	\$2,491,904	\$2,575,500
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$2,574	\$4,684	\$4,684	\$4,684	\$4,684
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$14,341	\$15,984	\$15,984	\$14,500	\$15,984
Investment Income	\$3,682	\$0	\$0	\$4,379	\$0
Other	\$179,687	\$0	\$0	\$0	\$0
Transfer In	\$144,846	\$144,846	\$2,536,964	\$2,536,964	\$0
Issuance of Debt	\$414,150	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$2,662,840	\$2,773,014	\$5,165,132	\$5,052,431	\$2,596,168
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$9,215	\$0	\$0	\$212,368	\$0
Debt Service	\$695,445	\$990,931	\$990,931	\$984,931	\$841,989
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$220,547	\$0	\$0	\$0	\$0
Internal Service	\$64,658	\$172,193	\$172,193	\$172,193	\$189,634
Capital Outlay	\$750,000	\$0	\$183,785	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,739,864	\$1,163,124	\$1,346,909	\$1,369,492	\$1,031,623
Revenue Over (Under) Expenditures	\$922,976	\$1,609,890	\$3,818,223	\$3,682,939	\$1,564,545
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	\$1,018,903	\$1,941,879	\$1,941,879	\$1,941,879	\$5,624,818
Net Change	\$922,976	\$1,609,890	\$3,818,223	\$3,682,939	\$1,564,545
Ending Balance - June 30	\$1,941,879	\$3,551,769	\$5,760,102	\$5,624,818	\$7,189,363
Total Fund Balance	\$1,941,879	\$3,551,769	\$5,760,102	\$5,624,818	\$7,189,363

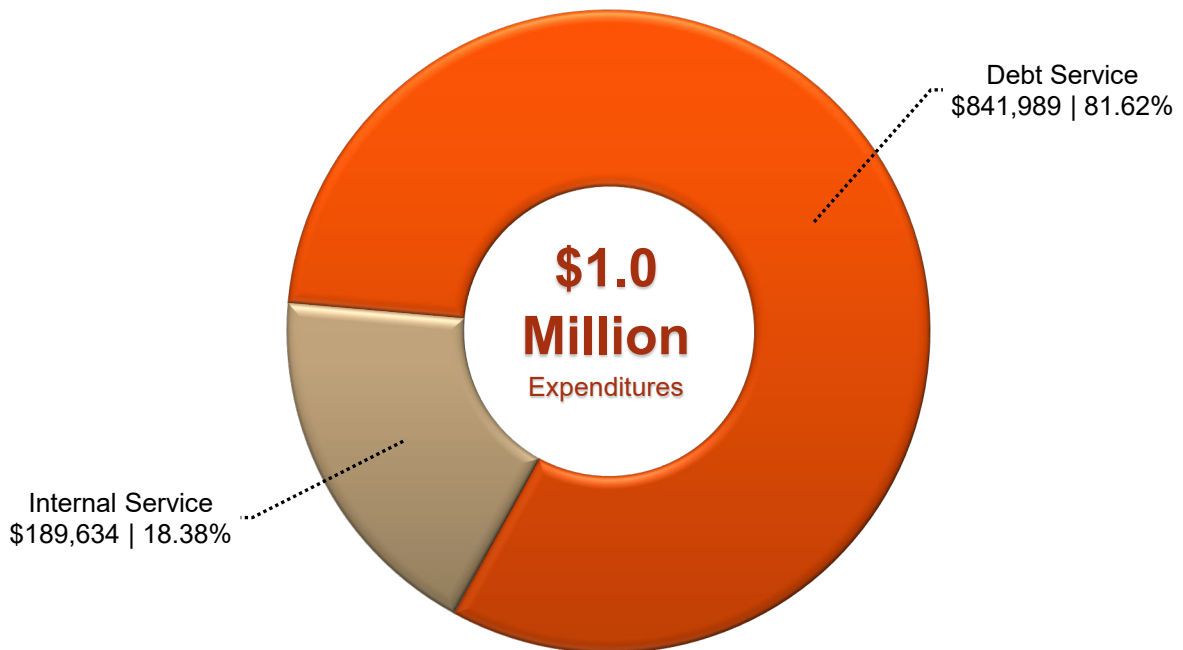
Debt Service Funds

Budget by Fund

Where the Money Comes From



Where the Money Goes



Soccer Park Bond Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$169,247	\$164,500	\$164,500	\$164,500	\$164,500
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$232	\$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	\$311	\$0	\$0	\$150	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$169,790	\$164,500	\$164,500	\$164,650	\$164,500
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$8	\$0
Debt Service	\$165,099	\$166,598	\$166,598	\$160,598	\$163,162
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,165	\$4,415	\$4,415	\$4,415	\$4,689
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$169,264	\$171,013	\$171,013	\$165,021	\$167,851
Revenue Over (Under) Expenditures	\$526	(\$6,513)	(\$6,513)	(\$371)	(\$3,351)
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	\$55,646	\$56,172	\$56,172	\$56,172	\$55,801
Net Change	\$526	(\$6,513)	(\$6,513)	(\$371)	(\$3,351)
Ending Balance - June 30	\$56,172	\$49,659	\$49,659	\$55,801	\$52,450
Total Fund Balance	\$56,172	\$49,659	\$49,659	\$55,801	\$52,450

West Bank TID Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$876,251	\$861,000	\$861,000	\$861,000	\$861,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$2,342	\$4,684	\$4,684	\$4,684	\$4,684
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$2,787	\$0	\$0	\$1,300	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$881,380	\$865,684	\$865,684	\$866,984	\$865,684
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$7,780	\$0	\$0	\$1,618	\$0
Debt Service	\$260,710	\$261,610	\$261,610	\$261,610	\$262,730
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$59,286	\$66,060	\$66,060	\$66,060	\$66,043
Capital Outlay	\$750,000	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,077,776	\$327,670	\$327,670	\$329,288	\$328,773
Revenue Over (Under) Expenditures	(\$196,396)	\$538,014	\$538,014	\$537,696	\$536,911
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	\$794,947	\$598,551	\$598,551	\$598,551	\$1,136,248
Net Change	(\$196,396)	\$538,014	\$538,014	\$537,696	\$536,911
Ending Balance - June 30	\$598,551	\$1,136,565	\$1,136,565	\$1,136,248	\$1,673,159
Total Fund Balance	\$598,551	\$1,136,565	\$1,136,565	\$1,136,248	\$1,673,159

Downtown TID Bonds Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$858,062	\$1,582,000	\$1,582,000	\$1,466,404	\$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	\$193	\$0	\$0	\$2,750	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$2,392,118	\$2,392,118	\$0
Issuance of Debt	\$414,150	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,272,404	\$1,582,000	\$3,974,118	\$3,861,272	\$1,550,000
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$235	\$0	\$0	\$210,738	\$0
Debt Service	\$85,570	\$414,025	\$414,025	\$414,025	\$412,825
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$100,438	\$100,438	\$100,438	\$117,543
Capital Outlay	\$0	\$0	\$183,785	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$85,805	\$514,463	\$698,248	\$725,201	\$530,368
Revenue Over (Under) Expenditures	\$1,186,599	\$1,067,537	\$3,275,870	\$3,136,071	\$1,019,632
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	\$1,186,599	\$1,186,599	\$1,186,599	\$4,322,670
Net Change	\$1,186,599	\$1,067,537	\$3,275,870	\$3,136,071	\$1,019,632
Ending Balance - June 30	\$1,186,599	\$2,254,136	\$4,462,469	\$4,322,670	\$5,342,302
Total Fund Balance	\$1,186,599	\$2,254,136	\$4,462,469	\$4,322,670	\$5,342,302

Improvement District Revolving Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$40	\$0	\$0	\$25	\$0
Other	\$179,687	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$179,727	\$0	\$0	\$25	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$1,200	\$0	\$0	\$0	\$0
Debt Service	\$35,875	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$220,547	\$0	\$0	\$0	\$0
Internal Service	\$1,207	\$1,280	\$1,280	\$1,280	\$1,359
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$258,829	\$1,280	\$1,280	\$1,280	\$1,359
Revenue Over (Under) Expenditures	(\$79,102)	(\$1,280)	(\$1,280)	(\$1,255)	(\$1,359)
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	\$126,200	\$47,098	\$47,098	\$47,098	\$45,843
Net Change	(\$79,102)	(\$1,280)	(\$1,280)	(\$1,255)	(\$1,359)
Ending Balance - June 30	\$47,098	\$45,818	\$45,818	\$45,843	\$44,484
Total Fund Balance	\$47,098	\$45,818	\$45,818	\$45,843	\$44,484

Master Debt SILD Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$14,341	\$15,984	\$15,984	\$14,500	\$15,984
Investment Income	\$123	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$14,464	\$15,984	\$15,984	\$14,500	\$15,984
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$3,345	\$3,308	\$3,308	\$3,308	\$3,272
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	\$3,345	\$3,308	\$3,308	\$3,308	\$3,272
Revenue Over (Under) Expenditures	\$11,119	\$12,676	\$12,676	\$11,192	\$12,712
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	\$33,072	\$44,191	\$44,191	\$44,191	\$55,383
Net Change	\$11,119	\$12,676	\$12,676	\$11,192	\$12,712
Ending Balance - June 30	\$44,191	\$56,867	\$56,867	\$55,383	\$68,095
Total Fund Balance	\$44,191	\$56,867	\$56,867	\$55,383	\$68,095

General Obligation Taxable Bonds Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$228	\$0	\$0	\$154	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$144,846	\$144,846	\$144,846	\$144,846	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$145,074	\$144,846	\$144,846	\$145,000	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$4	\$0
Debt Service	\$144,845	\$145,390	\$145,390	\$145,390	\$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	\$144,845	\$145,390	\$145,390	\$145,394	\$0
Revenue Over (Under) Expenditures	\$229	(\$544)	(\$544)	(\$394)	\$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	\$9,038	\$9,267	\$9,267	\$9,267	\$8,873
Net Change	\$229	(\$544)	(\$544)	(\$394)	\$0
Ending Balance - June 30	\$9,267	\$8,723	\$8,723	\$8,873	\$8,873
Total Fund Balance	\$9,267	\$8,723	\$8,723	\$8,873	\$8,873

*Fund will be closed in FY2023.

Capital Projects Fund Combined

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$5,389	\$0	\$0	\$8,826	\$0
Other	\$133,236	\$0	\$21,603	\$86,266	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$5,547,752	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$5,686,376	\$0	\$21,603	\$95,092	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$776,109	\$0	\$25,244	\$61,882	\$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	\$499,208	\$0	\$5,187,017	\$2,090,442	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,275,317	\$0	\$5,212,261	\$2,152,324	\$0
Revenue Over (Under) Expenditures	\$4,411,060	\$0	(\$5,190,658)	(\$2,057,232)	\$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	\$1,050,507	\$5,461,567	\$5,461,567	\$5,461,567	\$3,404,335
Net Change	\$4,411,060	\$0	(\$5,190,658)	(\$2,057,232)	\$0
Ending Balance - June 30	\$5,461,567	\$5,461,567	\$270,909	\$3,404,335	\$3,404,335
Total Fund Balance	\$5,461,567	\$5,461,567	\$270,909	\$3,404,335	\$3,404,335

General Capital Projects Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$2,744	\$0	\$0	\$686	\$0
Other	\$133,236	\$0	\$21,603	\$86,266	\$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	\$135,980	\$0	\$21,603	\$86,952	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$728,321	\$0	\$25,244	\$37,667	\$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	\$165,705	\$40,905	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$747,616	\$0	\$190,949	\$78,572	\$0
Revenue Over (Under) Expenditures	(\$611,636)	\$0	(\$169,346)	\$8,380	\$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	\$998,757	\$387,121	\$387,121	\$387,121	\$395,501
Net Change	(\$611,636)	\$0	(\$169,346)	\$8,380	\$0
Ending Balance - June 30	\$387,121	\$387,121	\$217,775	\$395,501	\$395,501
Total Fund Balance	\$387,121	\$387,121	\$217,775	\$395,501	\$395,501

General Capital Projects Fund

Budget by Fund

Budget by Division

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Animal Shelter					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$203,887	\$0	\$0	\$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	\$19,295	\$0	\$10,891	\$40,905	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Animal Shelter	\$223,182	\$0	\$10,891	\$40,911	\$0
Neighborhood Council					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$3,641	\$515	\$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	\$0	\$0	\$3,641	\$515	\$0
Miscellaneous Admin					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$447,929	\$0	\$0	\$50	\$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	\$135,385	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Miscellaneous Admin	\$447,929	\$0	\$135,385	\$50	\$0

General Capital Projects Fund

Budget by Fund

Budget by Division

Public Works Admin	2021 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	\$76,506	\$0	\$21,603	\$37,096	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Public Works Admin	\$76,506	\$0	\$21,603	\$37,096	\$0

Park & Rec Admin	2021 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	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$19,429	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Park & Rec Admin	\$0	\$0	\$19,429	\$0	\$0

Improvement District Projects Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$19	\$0	\$0	\$11	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$19	\$0	\$0	\$11	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$0	\$0	\$0	\$0	\$0
Revenue Over (Under) Expenditures	\$19	\$0	\$0	\$11	\$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	\$5,795	\$5,814	\$5,814	\$5,814	\$5,825
Net Change	\$19	\$0	\$0	\$11	\$0
Ending Balance - June 30	\$5,814	\$5,814	\$5,814	\$5,825	\$5,825
Total Fund Balance	\$5,814	\$5,814	\$5,814	\$5,825	\$5,825

Downtown TID Capital Projects Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$2,475	\$0	\$0	\$8,056	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$5,547,752	\$0	\$0	\$0	\$0
Revenue Totals	\$5,550,227	\$0	\$0	\$8,056	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$46,528	\$0	\$0	\$216	\$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	\$5,021,312	\$2,049,537	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$526,441	\$0	\$5,021,312	\$2,049,753	\$0
Revenue Over (Under) Expenditures	\$5,023,787	\$0	(\$5,021,312)	(\$2,041,697)	\$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	\$5,023,787	\$5,023,787	\$5,023,787	\$2,982,090
Net Change	\$5,023,787	\$0	(\$5,021,312)	(\$2,041,697)	\$0
Ending Balance - June 30	\$5,023,787	\$5,023,787	\$2,475	\$2,982,090	\$2,982,090
Total Fund Balance	\$5,023,787	\$5,023,787	\$2,475	\$2,982,090	\$2,982,090

Hazard Removal Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$150	\$0	\$0	\$73	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$150	\$0	\$0	\$73	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$1,260	\$0	\$0	\$23,999	\$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	\$1,260	\$0	\$0	\$23,999	\$0
Revenue Over (Under) Expenditures	(\$1,110)	\$0	\$0	(\$23,926)	\$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	\$45,956	\$44,846	\$44,846	\$44,846	\$20,920
Net Change	(\$1,110)	\$0	\$0	(\$23,926)	\$0
Ending Balance - June 30	\$44,846	\$44,846	\$44,846	\$20,920	\$20,920
Total Fund Balance	\$44,846	\$44,846	\$44,846	\$20,920	\$20,920

Enterprise Funds Combined

Budget by Fund

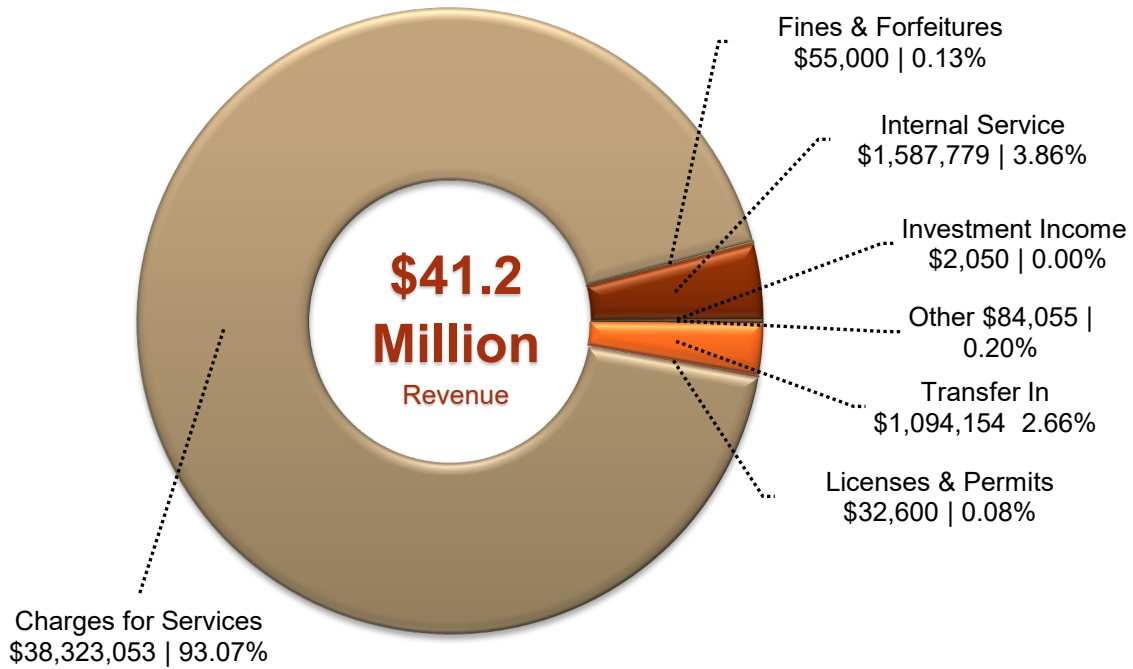
Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$22,628	\$30,900	\$30,900	\$33,346	\$32,600
Intergovernmental	\$679,753	\$0	\$0	\$23,258	\$0
Charges for Services	\$36,343,351	\$34,938,222	\$34,938,222	\$36,258,736	\$38,323,053
Fines & Forfeitures	\$32,774	\$40,000	\$40,000	\$54,053	\$55,000
Internal Service	\$1,477,539	\$1,587,779	\$1,587,779	\$1,585,779	\$1,587,779
Special Assessments	\$8	\$0	\$0	\$0	\$0
Investment Income	\$29,419	\$2,050	\$2,050	\$52,968	\$2,050
Other	\$332,921	\$81,805	\$81,805	\$76,936	\$84,055
Transfer In	\$1,510,801	\$919,654	\$2,060,805	\$2,035,378	\$1,094,154
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$42,837	\$0
Revenue Totals	\$40,429,193	\$37,600,410	\$38,741,561	\$40,163,292	\$41,178,691
Expenditures					
Personal Services	\$8,041,654	\$9,059,161	\$9,059,161	\$7,790,711	\$9,273,552
Supplies	\$1,617,161	\$1,961,267	\$1,961,267	\$1,664,306	\$2,402,979
Purchased Services	\$7,837,586	\$8,816,071	\$8,877,479	\$8,491,612	\$9,496,283
Debt Service	\$5,755,013	\$5,199,825	\$5,199,825	\$5,199,824	\$4,615,192
Contributions & Other	\$0	\$32,800	\$32,800	\$35,825	\$33,050
Other	\$20,724	\$0	\$0	\$71,457	\$0
Internal Service	\$4,669,580	\$5,184,194	\$5,184,194	\$5,116,554	\$5,752,097
Capital Outlay	\$7,281,726	\$15,605,580	\$16,915,955	\$12,054,819	\$23,935,696
Transfer Out	\$753,488	\$0	\$0	\$0	\$0
Expenditures Totals	\$35,976,932	\$45,858,898	\$47,230,681	\$40,425,108	\$55,508,849
Revenue Over (Under) Expenditures	\$4,452,261	(\$8,258,488)	(\$8,489,120)	(\$261,816)	(\$14,330,158)
Unreserved Balances					
Beginning Balance - July 1	\$22,914,556	\$28,194,477	\$28,194,477	\$28,194,477	\$27,786,429
Net Change	\$5,279,921	(\$8,208,405)	(\$8,439,037)	(\$408,048)	(\$14,160,937)
Ending Balance - June 30	\$28,194,477	\$19,986,072	\$19,755,440	\$27,786,429	\$13,625,492
Reserved Balances					
Beginning Balance - July 1	\$11,801,296	\$10,973,636	\$10,973,636	\$10,973,636	\$11,119,868
Net Change	(\$827,660)	(\$50,083)	(\$50,083)	\$146,232	(\$169,221)
Ending Balance - June 30	\$10,973,636	\$10,923,553	\$10,923,553	\$11,119,868	\$10,950,647
Total Fund Balance	\$39,168,113	\$30,909,625	\$30,678,993	\$38,906,297	\$24,576,139

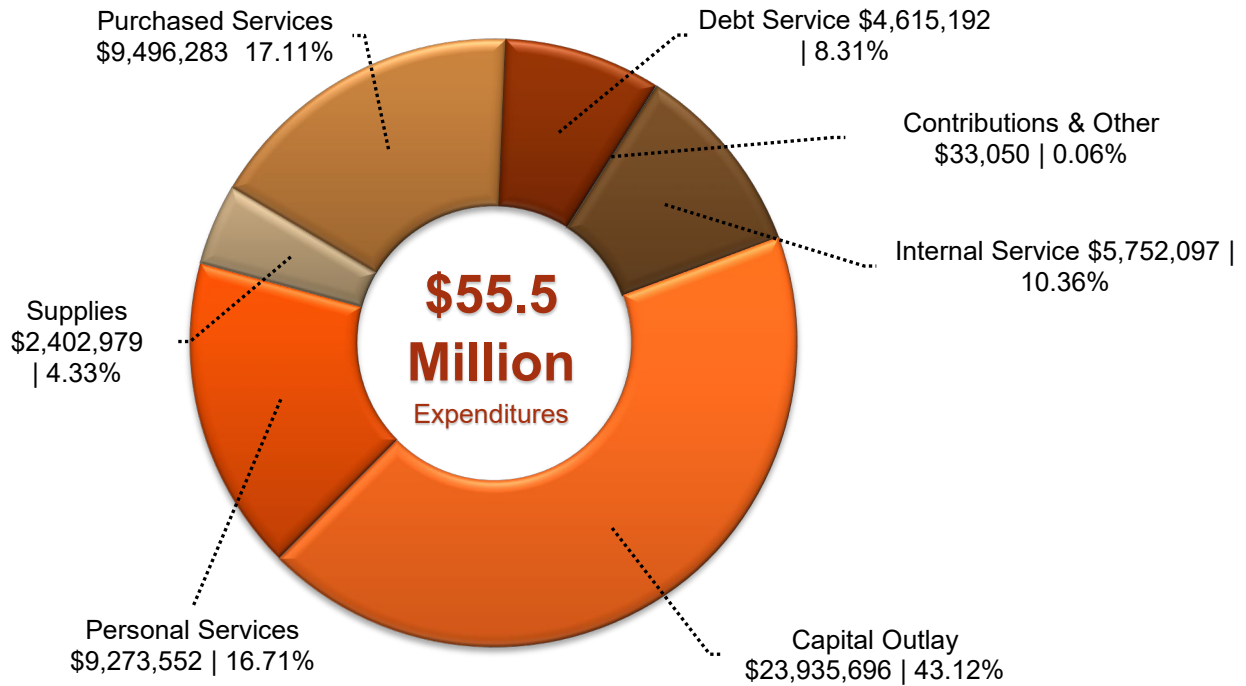
Enterprise Funds Combined

Budget by Fund

Where the Money Comes From



Where the Money Goes



Golf Courses Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$1,623,437	\$1,530,597	\$1,530,597	\$1,530,596	\$1,731,395
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	\$40,370	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,663,807	\$1,530,597	\$1,530,597	\$1,530,596	\$1,731,395
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$208,519	\$0	\$0	\$0	\$0
Purchased Services	\$1,048,116	\$1,402,295	\$1,402,295	\$1,402,295	\$1,581,865
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$986)	\$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	\$1,255,649	\$1,402,295	\$1,402,295	\$1,402,295	\$1,581,865
Revenue Over (Under) Expenditures	\$408,158	\$128,302	\$128,302	\$128,301	\$149,530
Unreserved Balances					
Beginning Balance - July 1	(\$1,332,212)	(\$924,054)	(\$924,054)	(\$924,054)	(\$795,753)
Net Change	\$408,158	\$128,302	\$128,302	\$128,301	\$149,530
Ending Balance - June 30	(\$924,054)	(\$795,752)	(\$795,752)	(\$795,753)	(\$646,223)
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	(\$924,054)	(\$795,752)	(\$795,752)	(\$795,753)	(\$646,223)

Water Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$1,220	\$0	\$0	\$0	\$0
Charges for Services	\$13,930,938	\$13,331,295	\$13,331,295	\$14,188,743	\$14,739,677
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$105	\$2,000	\$2,000	\$0	\$2,000
Special Assessments	\$8	\$0	\$0	\$0	\$0
Investment Income	\$7,615	\$0	\$0	\$6,363	\$0
Other	\$57,301.96	\$51,150	\$51,150	\$37,094	\$51,150
Transfer In	\$76,324	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$42,837	\$0
Revenue Totals	\$14,073,513	\$13,384,445	\$13,384,445	\$14,275,037	\$14,792,827
Expenditures					
Personal Services	\$2,773,970	\$3,014,422	\$3,014,422	\$2,537,566	\$3,088,529
Supplies	\$798,139	\$1,278,344	\$1,278,344	\$949,550	\$1,556,119
Purchased Services	\$834,854	\$956,828	\$960,328	\$838,020	\$964,551
Debt Service	\$2,383,790	\$2,281,586	\$2,281,586	\$2,281,586	\$2,282,444
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$9,880	\$0	\$0	\$22,340	\$0
Internal Service	\$1,573,754	\$1,829,602	\$1,829,602	\$1,797,067	\$2,055,368
Capital Outlay	\$5,211,045	\$6,830,370	\$7,107,475	\$5,502,469	\$10,540,091
Transfer Out	\$286,921	\$0	\$0	\$0	\$0
Expenditures Totals	\$13,872,353	\$16,191,152	\$16,471,757	\$13,928,598	\$20,487,102
Revenue Over (Under) Expenditures	\$201,160	(\$2,806,707)	(\$3,087,312)	\$346,439	(\$5,694,275)
Unreserved Balances - Available for Capital Projects					
Beginning Balance - July 1	\$8,891,131	\$9,195,888	\$9,195,888	\$9,195,888	\$9,542,327
Net Change	\$304,757	(\$2,806,707)	(\$3,087,312)	\$346,439	(\$5,694,275)
Ending Balance - June 30	\$9,195,888	\$6,389,181	\$6,108,576	\$9,542,327	\$3,848,052
Reserved Balances					
Beginning Balance - July 1	\$3,828,828	\$3,725,231	\$3,725,231	\$3,725,231	\$3,725,231
Net Change	(\$103,597)	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$3,725,231	\$3,725,231	\$3,725,231	\$3,725,231	\$3,725,231
Total Fund Balance	\$12,921,119	\$10,114,412	\$9,833,807	\$13,267,558	\$7,573,283

Water Fund

Budget by Fund

Budget by Division

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Central Garage					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$16,354	\$0	\$0	\$0	\$27,700
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	\$31,160	\$305,370	\$305,370	\$31,160	\$332,440
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$47,514	\$305,370	\$305,370	\$31,160	\$360,140
Water Lab & Testing					
Personal Services	\$148,867	\$169,810	\$169,810	\$68,442	\$172,422
Supplies	\$24,717	\$26,495	\$26,495	\$26,495	\$27,505
Purchased Services	\$59,375	\$62,540	\$62,540	\$62,540	\$63,504
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$11,129	\$13,219	\$13,219	\$13,219	\$18,572
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Lab & Testing	\$244,089	\$272,064	\$272,064	\$170,696	\$282,003
Water Purification					
Personal Services	\$1,060,658	\$1,315,381	\$1,315,381	\$1,060,658	\$1,290,803
Supplies	\$523,515	\$852,599	\$852,599	\$523,515	\$1,074,664
Purchased Services	\$675,785	\$792,887	\$796,387	\$675,786	\$799,446
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$678,305	\$848,733	\$848,733	\$847,759	\$958,258
Capital Outlay	\$3,260,923	\$3,025,000	\$3,282,105	\$2,000,000	\$6,427,122
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Purificaiton	\$6,199,187	\$6,834,600	\$7,095,205	\$5,107,718	\$10,550,293

Water Fund

Budget by Fund

Budget by Division

Water Distribution	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$1,564,445	\$1,529,231	\$1,529,231	\$1,408,466	\$1,625,304
Supplies	\$233,552	\$399,250	\$399,250	\$399,540	\$426,250
Purchased Services	\$99,694	\$101,401	\$101,401	\$99,694	\$101,601
Debt Service	\$2,383,790	\$2,281,586	\$2,281,586	\$2,281,586	\$2,282,444
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$9,880	\$0	\$0	\$22,340	\$0
Internal Service	\$884,320	\$967,650	\$967,650	\$936,089	\$1,078,538
Capital Outlay	\$1,888,850	\$3,500,000	\$3,520,000	\$3,471,309	\$3,780,529
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Distribution	\$7,064,532	\$8,779,118	\$8,799,118	\$8,619,024	\$9,294,666

Utility Bond Construction	2021 Actual Amount	2021 Actual Amount	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	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$30,111	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Loss of Reserves	\$0	\$0	\$0	\$0	\$0
Total Utility Bond Const.	\$30,111	\$0	\$0	\$0	\$0

Sewer Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$21,368	\$30,000	\$30,000	\$31,036	\$30,000
Intergovernmental	\$4,251	\$0	\$0	\$23,258	\$0
Charges for Services	\$11,162,050	\$10,443,891	\$10,443,891	\$10,749,205	\$11,209,235
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$141,810	\$286,105	\$286,105	\$286,105	\$286,105
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$10,709	\$0	\$0	\$30,645	\$0
Other	126,933.50	\$0	\$0	\$0	\$0
Transfer In	\$322,330	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$11,789,452	\$10,759,996	\$10,759,996	\$11,120,249	\$11,525,340
Expenditures					
Personal Services	\$994,991	\$1,158,921	\$1,158,921	\$1,012,118	\$1,166,897
Supplies	\$71,656	\$86,953	\$86,953	\$84,000	\$108,688
Purchased Services	\$3,780,972	\$4,141,020	\$4,151,520	\$4,078,568	\$4,452,332
Debt Service	\$1,831,848	\$1,491,827	\$1,491,827	\$1,491,827	\$1,153,037
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$4,125	\$0	\$0	\$17,023	\$0
Internal Service	\$1,201,560	\$1,248,990	\$1,248,990	\$1,244,307	\$1,286,257
Capital Outlay	\$680,943	\$6,740,210	\$6,908,780	\$4,178,325	\$9,144,629
Transfer Out	\$76,324	\$0	\$0	\$0	\$0
Expenditures Totals	\$8,642,419	\$14,867,921	\$15,046,991	\$12,106,168	\$17,311,840
Revenue Over (Under) Expenditures	\$3,147,033	(\$4,107,925)	(\$4,286,995)	(\$985,919)	(\$5,786,500)
Unreserved Balances - Available for Capital Projects					
Beginning Balance - July 1	\$9,217,027	\$13,844,173	\$13,844,173	\$13,844,173	\$12,858,255
Net Change	\$4,627,146	(\$4,107,925)	(\$4,286,995)	(\$985,919)	(\$5,786,500)
Ending Balance - June 30	\$13,844,173	\$9,736,248	\$9,557,178	\$12,858,255	\$7,071,755
Reserved Balances					
Beginning Balance - July 1	\$5,252,465	\$3,772,352	\$3,772,352	\$3,772,352	\$3,772,352
Net Change	(\$1,480,113)	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$3,772,352	\$3,772,352	\$3,772,352	\$3,772,352	\$3,772,352
Total Fund Balance	\$17,616,525	\$13,508,600	\$13,329,530	\$16,630,607	\$10,844,107

Sewer Fund

Budget by Fund

Budget by Division

Central Garage	2021 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	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$455,210	\$455,210	\$520,056	\$38,270
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$0	\$455,210	\$455,210	\$520,056	\$38,270

Sewer Treatment	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$4,868	\$26,353	\$26,353	\$6,400	\$14,283
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$3,686,209	\$3,958,068	\$3,968,568	\$3,968,568	\$4,265,214
Debt Service	\$1,831,848	\$1,491,827	\$1,491,827	\$1,491,827	\$1,153,037
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$4,125	\$0	\$0	\$17,023	\$0
Internal Service	\$303,883	\$327,803	\$327,803	\$327,803	\$351,188
Capital Outlay	\$429,469	\$4,885,000	\$4,933,518	\$2,605,147	\$7,638,894
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Treatment	\$6,260,401	\$10,689,051	\$10,748,069	\$8,416,768	\$13,422,616

Sewer Collections	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$804,406	\$913,827	\$913,827	\$820,000	\$904,229
Supplies	\$68,442	\$74,000	\$74,000	\$76,000	\$97,000
Purchased Services	\$20,790	\$42,460	\$42,460	\$30,000	\$42,673
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$861,425	\$879,048	\$879,048	\$874,365	\$885,006
Capital Outlay	\$251,474	\$1,400,000	\$1,520,052	\$1,053,122	\$1,467,465
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Collections	\$2,006,537	\$3,309,335	\$3,429,387	\$2,853,487	\$3,396,373

Sewer Fund

Budget by Fund

Budget by Division

Sewer Environmental	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$185,718	\$218,741	\$218,741	\$185,718	\$248,385
Supplies	\$3,214	\$12,953	\$12,953	\$8,000	\$11,688
Purchased Services	\$73,973	\$140,492	\$140,492	\$80,000	\$144,445
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$36,252	\$42,139	\$42,139	\$42,139	\$50,063
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Environmental	\$299,157	\$414,325	\$414,325	\$315,857	\$454,581

Storm Drain Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$2,914,914	\$2,950,800	\$2,950,800	\$3,167,956	\$3,192,493
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$132	\$0	\$0	\$9,349	\$0
Other	\$2,516	\$0	\$0	\$12,717	\$0
Transfer In	\$193,270	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$3,110,831	\$2,950,800	\$2,950,800	\$3,190,022	\$3,192,493
Expenditures					
Personal Services	\$213,031	\$247,783	\$247,783	\$200,576	\$262,747
Supplies	\$7,395	\$23,005	\$23,005	\$7,000	\$22,378
Purchased Services	\$112,492	\$173,757	\$221,165	\$124,885	\$188,709
Debt Service	\$797,818	\$795,212	\$795,212	\$795,212	\$796,309
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$3,466	\$0	\$0	\$7,057	\$0
Internal Service	\$429,873	\$455,712	\$455,712	\$428,490	\$550,760
Capital Outlay	\$986,169	\$2,035,000	\$2,899,700	\$2,374,025	\$3,842,426
Transfer Out	\$34,170	\$0	\$0	\$0	\$0
Expenditures Totals	\$2,584,413	\$3,730,469	\$4,642,577	\$3,937,245	\$5,663,329
Revenue Over (Under) Expenditures	\$526,418	(\$779,669)	(\$1,691,777)	(\$747,223)	(\$2,470,836)
Unreserved Balances - Available for Capital Projects					
Beginning Balance - July 1	\$4,422,503	\$4,922,540	\$4,922,540	\$4,922,540	\$4,175,317
Net Change	\$500,038	(\$779,669)	(\$1,691,777)	(\$747,223)	(\$2,470,836)
Ending Balance - June 30	\$4,922,540	\$4,142,871	\$3,230,763	\$4,175,317	\$1,704,481
Reserved Balances					
Beginning Balance - July 1	\$919,928	\$946,308	\$946,308	\$946,308	\$946,308
Net Change	\$26,380	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$946,308	\$946,308	\$946,308	\$946,308	\$946,308
Total Fund Balance	\$5,868,848	\$5,089,179	\$4,177,071	\$5,121,625	\$2,650,789

Storm Drain Fund

Budget by Fund

Budget by Division

MS4 PHASE II UPGRADES	2021 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	\$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	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$19,710	\$20,130	\$20,130	\$20,122	\$21,089
Supplies	\$6,436	\$7,500	\$7,500	\$5,000	\$7,500
Purchased Services	\$53,260	\$41,700	\$89,108	\$44,189	\$42,312
Debt Service	\$797,818	\$795,212	\$795,212	\$795,212	\$796,309
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$3,466	\$0	\$0	\$7,057	\$0
Internal Service	\$387,414	\$416,937	\$416,937	\$389,715	\$503,197
Capital Outlay	\$895,579	\$1,635,000	\$2,499,700	\$2,374,025	\$3,442,426
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Collection	\$2,163,682	\$2,916,479	\$3,828,587	\$3,635,320	\$4,812,833

Storm Drain Environmental	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$193,321	\$227,653	\$227,653	\$180,454	\$241,658
Supplies	\$959	\$15,505	\$15,505	\$2,000	\$14,878
Purchased Services	\$59,232	\$132,057	\$132,057	\$80,696	\$146,397
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$42,459	\$38,775	\$38,775	\$38,775	\$47,563
Capital Outlay	\$90,590	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Environmental	\$386,562	\$413,990	\$413,990	\$301,925	\$450,496

Sanitation Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$153	\$0	\$0	\$0	\$0
Charges for Services	\$4,189,046	\$3,863,325	\$3,863,325	\$4,149,650	\$4,639,874
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$2,065	\$0	\$0	\$1,219	\$0
Other	96,831.00	\$7,000	\$7,000	\$8,827	\$7,000
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$4,288,095	\$3,870,325	\$3,870,325	\$4,159,696	\$4,646,874
Expenditures					
Personal Services	\$1,618,898	\$1,640,652	\$1,640,652	\$1,588,374	\$1,687,398
Supplies	\$337,714	\$360,542	\$360,542	\$463,089	\$535,341
Purchased Services	\$1,041,685	\$1,055,220	\$1,055,220	\$1,057,672	\$1,200,387
Debt Service	\$251,849	\$247,798	\$247,798	\$247,797	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$5,399	\$0	\$0	\$26,039	\$0
Internal Service	\$780,108	\$834,926	\$834,926	\$834,926	\$1,018,447
Capital Outlay	\$254,303	\$0	\$0	\$0	\$408,550
Transfer Out	\$287,495	\$0	\$0	\$0	\$0
Expenditures Totals	\$4,577,451	\$4,139,138	\$4,139,138	\$4,217,897	\$4,850,123
Revenue Over (Under) Expenditures	(\$289,356)	(\$268,813)	(\$268,813)	(\$58,201)	(\$203,249)
Unreserved Balances					
Beginning Balance - July 1	\$1,018,158	\$760,531	\$760,531	\$760,531	\$851,210
Net Change	(\$257,627)	(\$268,813)	(\$268,813)	\$90,679	(\$203,249)
Ending Balance - June 30	\$760,531	\$491,718	\$491,718	\$851,210	\$647,961
Reserved Balances					
Beginning Balance - July 1	\$180,609	\$148,880	\$148,880	\$148,880	\$0
Net Change	(\$31,729)	\$0	\$0	(\$148,880)	\$0
Ending Balance - June 30	\$148,880	\$148,880	\$148,880	\$0	\$0
Total Fund Balance	\$909,411	\$640,598	\$640,598	\$851,210	\$647,961

Sanitation Fund

Budget by Fund

Budget by Division

Central Garage	2021 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	\$251,849	\$247,798	\$247,798	\$247,797	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$254,303	\$0	\$0	\$0	\$408,550
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$506,152	\$247,798	\$247,798	\$247,797	\$408,550

Sanitation Commercial	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$691,835	\$680,647	\$680,647	\$661,311	\$789,478
Supplies	\$154,679	\$155,250	\$155,250	\$201,872	\$240,635
Purchased Services	\$357,153	\$373,140	\$373,140	\$373,140	\$430,838
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$4,160	\$0
Internal Service	\$326,625	\$344,571	\$344,571	\$344,571	\$437,686
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total San. Commercial	\$1,530,292	\$1,553,608	\$1,553,608	\$1,585,054	\$1,898,637

Sanitation Residential	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$927,063	\$960,005	\$960,005	\$927,063	\$897,920
Supplies	\$183,035	\$205,292	\$205,292	\$261,217	\$294,706
Purchased Services	\$684,532	\$682,080	\$682,080	\$684,532	\$769,549
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$5,399	\$0	\$0	\$21,879	\$0
Internal Service	\$453,484	\$490,355	\$490,355	\$490,355	\$580,761
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total San. Residential	\$2,253,513	\$2,337,732	\$2,337,732	\$2,385,046	\$2,542,936

Swimming Pools Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$442,057	\$478,200	\$478,200	\$380,121	\$432,450
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$814	\$0	\$0	\$741	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$267,861	\$267,861	\$309,031	\$309,031	\$267,861
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$710,731	\$746,061	\$787,231	\$689,893	\$700,311
Expenditures					
Personal Services	\$271,712	\$399,854	\$399,854	\$300,974	\$377,187
Supplies	\$111,762	\$115,705	\$115,705	\$99,350	\$99,205
Purchased Services	\$67,640	\$100,160	\$100,160	\$77,172	\$98,141
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$17	\$0	\$0	\$17	\$0
Internal Service	\$98,372	\$146,963	\$146,963	\$146,263	\$142,172
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$549,503	\$762,682	\$762,682	\$623,776	\$716,705
Revenue Over (Under) Expenditures	\$161,228	(\$16,621)	\$24,549	\$66,117	(\$16,394)
Unreserved Balances					
Beginning Balance - July 1	\$162,027	\$323,255	\$323,255	\$323,255	\$389,372
Net Change	\$161,228	(\$16,621)	\$24,549	\$66,117	(\$16,394)
Ending Balance - June 30	\$323,255	\$306,634	\$347,804	\$389,372	\$372,978
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	\$323,255	\$306,634	\$347,804	\$389,372	\$372,978

Swimming Pools Fund

Budget by Fund

Budget by Division

Electric City Water Park	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$212,575	\$288,922	\$288,922	\$259,959	\$308,097
Supplies	\$101,899	\$86,505	\$86,505	\$86,505	\$90,305
Purchased Services	\$52,362	\$84,910	\$84,910	\$66,578	\$85,441
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$71	\$0	\$0	\$30	\$0
Internal Service	\$82,464	\$127,779	\$127,779	\$127,079	\$125,354
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Electric City Water	\$449,371	\$588,116	\$588,116	\$540,151	\$609,197

Natorium Pool	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$239	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$2,219	\$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	\$2,975	\$3,392	\$3,392	\$3,392	\$3,127
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natatorium Pool	\$5,433	\$3,392	\$3,392	\$3,392	\$3,127

Neighborhood Pools	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$34,641	\$34,643	\$34,643	\$36,183	\$69,090
Supplies	\$9,917	\$8,900	\$8,900	\$12,845	\$8,900
Purchased Services	\$10,574	\$12,700	\$12,700	\$10,594	\$12,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$55)	\$0	\$0	(\$13)	\$0
Internal Service	\$9,986	\$15,792	\$15,792	\$15,792	\$13,691
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Neighborhood Pools	\$65,064	\$72,035	\$72,035	\$75,401	\$104,381

Swimming Pools Fund

Budget by Fund

Budget by Division

Mustang Pool	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$24,256	\$76,289	\$76,289	\$4,832	\$0
Supplies	(\$55)	\$20,300	\$20,300	\$0	\$0
Purchased Services	\$2,485	\$2,550	\$2,550	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$2,949	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mustang Pool	\$29,635	\$99,139	\$99,139	\$4,832	\$0

911 Dispatch Center Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$673,893	\$0	\$0	\$0	\$0
Charges for Services	\$576,610	\$570,032	\$570,032	\$570,032	\$592,361
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,335,623	\$1,299,674	\$1,299,674	\$1,299,674	\$1,299,674
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$6,564	\$0	\$0	\$4,432	\$0
Other	1,778.72	\$0	\$0	\$492	\$0
Transfer In	\$344,591	\$346,674	\$346,674	\$346,674	\$346,674
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$2,939,058	\$2,216,380	\$2,216,380	\$2,221,304	\$2,238,709
Expenditures					
Personal Services	\$1,655,062	\$1,863,279	\$1,863,279	\$1,542,590	\$1,960,287
Supplies	\$32,302	\$9,623	\$9,623	\$9,623	\$10,903
Purchased Services	\$277,983	\$194,582	\$194,582	\$175,000	\$220,599
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$176,291	\$198,979	\$198,979	\$198,979	\$216,141
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$36,021	\$0	\$0	\$0	\$0
Expenditures Totals	\$2,177,659	\$2,266,463	\$2,266,463	\$1,926,192	\$2,407,930
Revenue Over (Under) Expenditures	\$761,399	(\$50,083)	(\$50,083)	\$295,112	(\$169,221)
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	\$1,462,751	\$2,224,150	\$2,224,150	\$2,224,150	\$2,519,262
Net Change	\$761,399	(\$50,083)	(\$50,083)	\$295,112	(\$169,221)
Ending Balance - June 30	\$2,224,150	\$2,174,067	\$2,174,067	\$2,519,262	\$2,350,041
Total Fund Balance	\$2,224,150	\$2,174,067	\$2,174,067	\$2,519,262	\$2,350,041

Parking Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$1,260	\$900	\$900	\$2,310	\$2,600
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$266,137	\$400,000	\$400,000	\$521,415	\$533,500
Fines & Forfeitures	\$32,774	\$40,000	\$40,000	\$54,053	\$55,000
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$917	\$0	\$0	\$99	\$0
Other	\$1,440	\$0	\$0	\$3,034	\$2,250
Transfer In	\$0	\$0	\$265,361	\$265,361	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$302,529	\$440,900	\$706,261	\$846,272	\$593,350
Expenditures					
Personal Services	\$58,473	\$63,077	\$63,077	\$63,077	\$63,618
Supplies	\$2,212	\$3,000	\$3,000	\$5,581	\$5,250
Purchased Services	\$558,371	\$538,064	\$538,064	\$550,000	\$544,826
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$1,237)	\$0	\$0	(\$1,009)	\$0
Internal Service	\$57,528	\$65,237	\$65,237	\$62,737	\$70,600
Capital Outlay	\$149,266	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$824,612	\$669,378	\$669,378	\$680,386	\$684,294
Revenue Over (Under) Expenditures	(\$522,083)	(\$228,478)	\$36,883	\$165,886	(\$90,944)
Unreserved Balances					
Beginning Balance - July 1	\$449,639	(\$72,445)	(\$72,445)	(\$72,445)	\$93,441
Net Change	(\$522,083)	(\$228,478)	\$36,883	\$165,886	(\$90,944)
Ending Balance - June 30	(\$72,445)	(\$300,923)	(\$35,562)	\$93,441	\$2,497
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	(\$72,445)	(\$300,923)	(\$35,562)	\$93,441	\$2,497

Recreation Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$272,779	\$401,900	\$401,900	\$328,822	\$341,180
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$36	\$0	\$0	\$9	\$0
Other	\$3,373	\$6,600	\$6,600	\$3,678	\$6,600
Transfer In	\$39,206	\$39,206	\$265,359	\$262,092	\$179,206
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$315,395	\$447,706	\$673,859	\$594,601	\$526,986
Expenditures					
Personal Services	\$218,142	\$269,604	\$269,604	\$233,301	\$255,610
Supplies	\$29,180	\$23,800	\$23,800	\$23,275	\$23,800
Purchased Services	\$74,907	\$127,435	\$127,435	\$106,000	\$127,913
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$62	\$0	\$0	\$0	\$0
Internal Service	\$80,866	\$105,184	\$105,184	\$105,184	\$119,663
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$403,158	\$526,023	\$526,023	\$467,760	\$526,986
Revenue Over (Under) Expenditures	(\$87,763)	(\$78,317)	\$147,836	\$126,841	\$0
Unreserved Balances					
Beginning Balance - July 1	(\$31,072)	(\$118,835)	(\$118,835)	(\$118,835)	\$8,007
Net Change	(\$87,763)	(\$78,317)	\$147,836	\$126,841	\$0
Ending Balance - June 30	(\$118,835)	(\$197,152)	\$29,001	\$8,007	\$8,007
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	(\$118,835)	(\$197,152)	\$29,001	\$8,007	\$8,007

Recreation Fund

Budget by Fund

Budget by Division

Recreation Programs	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$4,626	\$9,310	\$9,310	\$3,504	\$3,768
Supplies	\$68	\$1,000	\$1,000	\$475	\$1,000
Purchased Services	\$1,902	\$28,125	\$28,125	\$26,000	\$28,125
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,669	\$5,104	\$5,104	\$5,104	\$3,587
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Recreation Programs	\$11,265	\$43,539	\$43,539	\$35,083	\$36,480

Community Center	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$213,517	\$260,294	\$260,294	\$229,797	\$251,842
Supplies	\$29,112	\$22,800	\$22,800	\$22,800	\$22,800
Purchased Services	\$73,005	\$99,310	\$99,310	\$80,000	\$99,788
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$62	\$0	\$0	\$0	\$0
Internal Service	\$76,197	\$100,080	\$100,080	\$100,080	\$116,076
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Community Center	\$391,893	\$482,484	\$482,484	\$432,677	\$490,506

Multi-Sports Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$64,829	\$152,160	\$152,160	\$84,242	\$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	\$3	\$0	\$0	\$13	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$65,000	\$65,000	\$34,500
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$64,831	\$152,160	\$217,160	\$149,255	\$127,866
Expenditures					
Personal Services	\$20,502	\$62,317	\$62,317	\$37,135	\$63,903
Supplies	\$9,982	\$36,600	\$36,600	\$12,000	\$17,600
Purchased Services	\$22,468	\$36,955	\$36,955	\$20,000	\$27,455
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$1)	\$0	\$0	\$0	\$0
Internal Service	\$24,723	\$35,858	\$35,858	\$35,858	\$18,908
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$32,557	\$0	\$0	\$0	\$0
Expenditures Totals	\$110,231	\$171,730	\$171,730	\$104,993	\$127,866
Revenue Over (Under) Expenditures	(\$45,400)	(\$19,570)	\$45,430	\$44,262	\$0
Unreserved Balances					
Beginning Balance - July 1	\$41,187	(\$4,213)	(\$4,213)	(\$4,213)	\$40,049
Net Change	(\$45,400)	(\$19,570)	\$45,430	\$44,262	\$0
Ending Balance - June 30	(\$4,213)	(\$23,783)	\$41,217	\$40,049	\$40,049
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	(\$4,213)	(\$23,783)	\$41,217	\$40,049	\$40,049

Ice Breaker Run Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$11,921	\$72,400	\$72,400	\$61,356	\$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	\$12	\$0	\$0	\$16	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$23,361	\$23,361	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$11,933	\$72,400	\$95,761	\$84,733	\$73,900
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$24	\$1,560	\$1,560	\$838	\$1,560
Purchased Services	\$9,221	\$35,650	\$35,650	\$32,000	\$35,400
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$32,800	\$32,800	\$35,825	\$33,050
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$704	\$746	\$746	\$746	\$793
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$9,949	\$70,756	\$70,756	\$69,409	\$70,803
Revenue Over (Under) Expenditures	\$1,984	\$1,644	\$25,005	\$15,324	\$3,097
Unreserved Balances					
Beginning Balance - July 1	\$2,571	\$4,555	\$4,555	\$4,555	\$19,879
Net Change	\$1,984	\$1,644	\$25,005	\$15,324	\$3,097
Ending Balance - June 30	\$4,555	\$6,199	\$29,560	\$19,879	\$22,976
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	\$4,555	\$6,199	\$29,560	\$19,879	\$22,976

Civic Center Events Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$237	\$0	\$0	\$0	\$0
Charges for Services	\$40,042	\$360,220	\$360,220	\$143,196	\$360,220
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$303	\$2,050	\$2,050	\$82	\$2,050
Other	2,376.44	\$17,055	\$17,055	\$11,094	\$17,055
Transfer In	\$267,220	\$265,913	\$786,019	\$763,860	\$265,913
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$310,178	\$645,238	\$1,165,344	\$918,231	\$645,238
Expenditures					
Personal Services	\$216,872	\$339,252	\$339,252	\$275,000	\$347,376
Supplies	\$8,275	\$22,135	\$22,135	\$10,000	\$22,135
Purchased Services	\$8,005	\$54,105	\$54,105	\$30,000	\$54,105
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	(\$10)	\$0
Internal Service	\$245,801	\$261,997	\$261,997	\$261,997	\$272,988
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$478,953	\$677,489	\$677,489	\$576,987	\$696,604
Revenue Over (Under) Expenditures	(\$168,775)	(\$32,251)	\$487,855	\$341,244	(\$51,366)
Unreserved Balances					
Beginning Balance - July 1	\$73,597	(\$95,178)	(\$95,178)	(\$95,178)	\$246,066
Net Change	(\$168,775)	(\$32,251)	\$487,855	\$341,244	(\$51,366)
Ending Balance - June 30	(\$95,178)	(\$127,429)	\$392,677	\$246,066	\$194,700
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	(\$65,915)	(\$98,166)	\$421,940	\$275,329	\$223,963

Civic Center Events Fund

Budget by Fund

Budget by Division

Events	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$205,822	\$288,035	\$288,035	\$250,000	\$294,390
Supplies	\$8,275	\$21,835	\$21,835	\$10,000	\$21,835
Purchased Services	\$7,139	\$33,925	\$33,925	\$25,000	\$33,925
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	(\$10)	\$0
Internal Service	\$245,801	\$261,997	\$261,997	\$261,997	\$272,988
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Events	\$467,037	\$605,792	\$605,792	\$546,987	\$623,138

Events Other Promoter	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$11,050	\$51,217	\$51,217	\$25,000	\$52,986
Supplies	\$0	\$300	\$300	\$0	\$300
Purchased Services	\$865	\$20,180	\$20,180	\$5,000	\$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	\$11,916	\$71,697	\$71,697	\$30,000	\$73,466

Port Authority Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$250	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$465,437	\$0	\$0	\$0	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$872	\$0	\$0	\$0	\$0
Debt Service	\$106,306	\$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	\$107,178	\$0	\$0	\$0	\$0
Revenue Over (Under) Expenditures	\$358,259	\$0	\$0	\$0	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$358,259	\$358,259	\$358,259	\$358,259
Net Change	\$358,259	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$358,259	\$358,259	\$358,259	\$358,259	\$358,259
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	\$485,712	\$485,712	\$485,712	\$485,712	\$485,712
	120,158				

Special State Projects Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$383,403	\$383,402	\$383,402	\$383,402	\$383,402
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$383,403	\$383,402	\$383,402	\$383,402	\$383,402
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$383,403	\$383,402	\$383,402	\$383,402	\$383,402
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$383,403	\$383,402	\$383,402	\$383,402	\$383,402
Revenue Over (Under) Expenditures	\$0	\$0	\$0	\$0	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$0	\$0	\$0	\$0	\$0

Internal Service Funds Combined

Budget by Fund

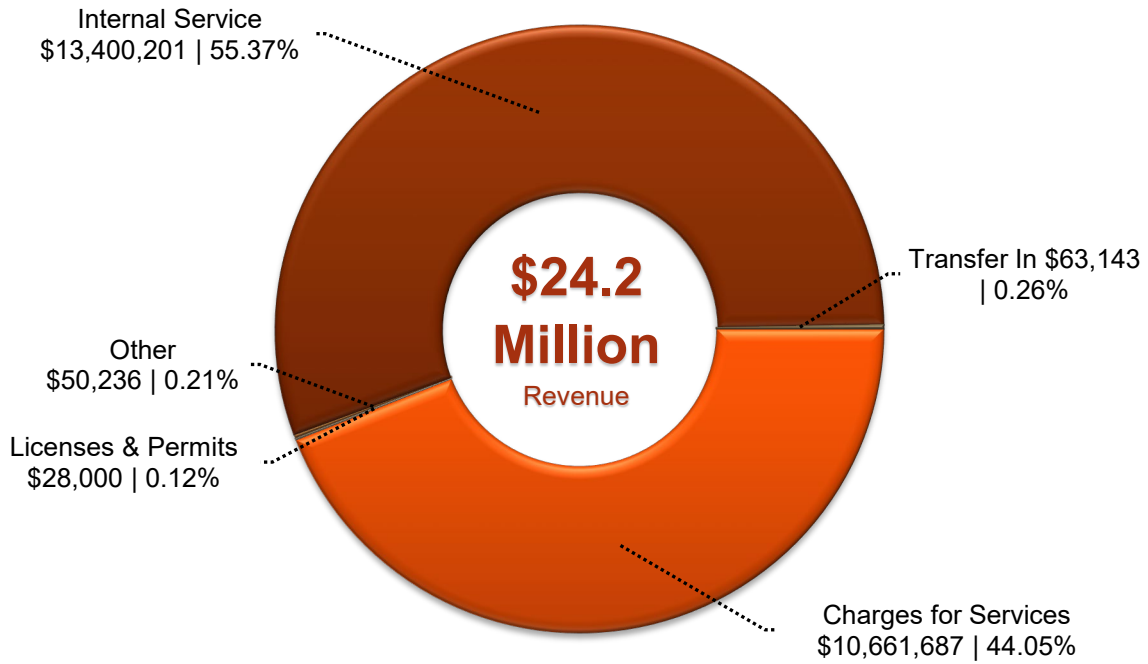
Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$33,609	\$28,000	\$28,000	\$93,421	\$28,000
Intergovernmental	\$28,605	\$0	\$0	\$0	\$0
Charges for Services	\$10,960,864	\$11,246,427	\$11,246,427	\$10,460,473	\$10,661,687
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$11,446,168	\$12,395,001	\$12,395,001	\$12,391,251	\$13,400,201
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$17,590	\$0	\$0	\$15,296	\$0
Other	\$329,024	\$50,725	\$89,019	\$103,225	\$50,236
Transfer In	\$308,823	\$63,143	\$63,143	\$63,143	\$63,143
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	(\$41,528)	\$0	\$0	\$29,960	\$0
Revenue Totals	\$23,083,156	\$23,783,296	\$23,821,590	\$23,156,769	\$24,203,267
Expenditures					
Personal Services	\$5,405,728	\$6,414,488	\$6,414,488	\$5,831,453	\$6,793,099
Supplies	\$1,214,122	\$1,414,028	\$1,414,028	\$1,336,035	\$1,415,320
Purchased Services	\$13,984,395	\$14,378,441	\$14,405,035	\$12,608,017	\$14,375,215
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$7,389	\$0	\$0	\$57,903	\$0
Internal Service	\$830,627	\$948,330	\$948,330	\$943,129	\$1,026,864
Capital Outlay	\$560,657	\$1,221,686	\$1,711,942	\$1,587,085	\$1,122,940
Transfer Out	\$98,706	\$0	\$0	\$0	\$0
Expenditures Totals	\$22,101,624	\$24,376,973	\$24,893,823	\$22,363,622	\$24,733,438
Revenue Over (Under) Expenditures	\$981,531	(\$593,677)	(\$1,072,233)	\$793,146	(\$530,171)
Unreserved Balances					
Beginning Balance - July 1	\$2,221,584	\$3,203,116	\$3,203,116	\$3,203,116	\$3,996,262
Net Change	\$981,531	(\$593,677)	(\$1,072,233)	\$793,146	(\$450,171)
Ending Balance - June 30	\$3,203,116	\$2,609,439	\$2,130,883	\$3,996,262	\$3,546,091
Reserved Balances					
Beginning Balance - July 1	\$1,911,161	\$1,911,161	\$1,911,161	\$1,911,161	\$1,911,161
Net Change	\$0	\$0	\$0	\$0	(\$80,000)
Ending Balance - June 30	\$1,911,161	\$1,911,161	\$1,911,161	\$1,911,161	\$1,831,161
Total Fund Balance	\$5,114,277	\$4,520,600	\$4,042,044	\$5,907,423	\$5,377,252

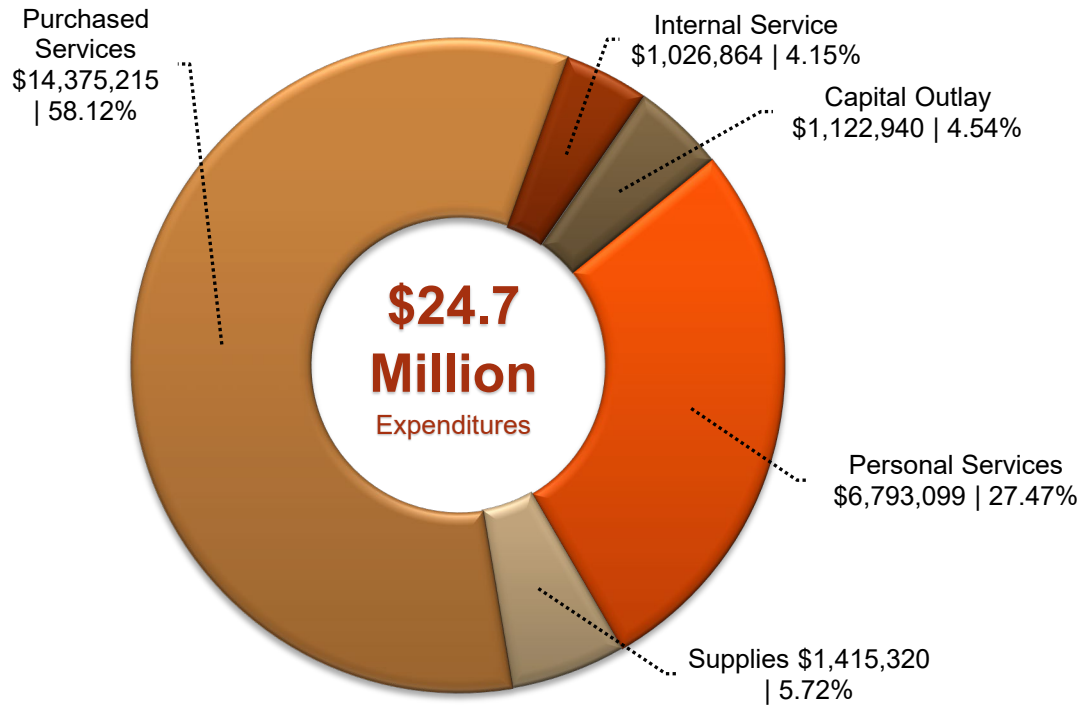
Internal Service Funds Combined

Budget by Fund

Where the Money Comes From



Where the Money Goes



Central Garage Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$2,130	\$0	\$0	\$0	\$0
Charges for Services	\$1,236	\$2,900	\$2,900	(\$108)	\$2,900
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$3,309,483	\$3,286,024	\$3,286,024	\$3,286,024	\$3,561,944
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$10,221	\$0	\$0	\$5,832	\$0
Other	\$309,447	\$44,000	\$82,294	\$85,823	\$44,000
Transfer In	\$222,440	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	(\$41,528)	\$0	\$0	\$29,960	\$0
Revenue Totals	\$3,813,429	\$3,332,924	\$3,371,218	\$3,407,531	\$3,608,844
Expenditures					
Personal Services	\$993,455	\$984,302	\$984,302	\$975,000	\$1,034,039
Supplies	\$935,936	\$865,400	\$865,400	\$865,400	\$940,760
Purchased Services	\$103,160	\$86,375	\$112,969	\$133,074	\$85,275
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$5,191	\$0
Internal Service	\$170,599	\$230,908	\$230,908	\$228,407	\$243,923
Capital Outlay	\$560,657	\$1,146,686	\$1,636,942	\$1,555,701	\$1,072,940
Transfer Out	\$67,930	\$0	\$0	\$0	\$0
Expenditures Totals	\$2,831,737	\$3,313,671	\$3,830,521	\$3,762,773	\$3,376,937
Revenue Over (Under) Expenditures	\$981,692	\$19,253	(\$459,303)	(\$355,242)	\$231,907
Unreserved Balances					
Beginning Balance - July 1	\$1,015,414	\$1,997,106	\$1,997,106	\$1,997,106	\$1,641,864
Net Change	\$981,692	\$19,253	(\$459,303)	(\$355,242)	\$231,907
Ending Balance - June 30	\$1,997,106	\$2,016,359	\$1,537,803	\$1,641,864	\$1,873,771
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	\$3,555,005	\$3,574,258	\$3,095,702	\$3,199,763	\$3,431,670

Information Technology Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$17,035	\$0	\$0	\$0	\$0
Charges for Services	\$300	\$1,000	\$1,000	\$2,557	\$500
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,523,602	\$1,603,775	\$1,603,775	\$1,600,025	\$1,777,365
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$2,011	\$0	\$0	\$1,034	\$0
Other	6,969.50	\$3,000	\$3,000	\$11,378	\$3,000
Transfer In	\$15,206	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,565,124	\$1,607,775	\$1,607,775	\$1,614,994	\$1,780,865
Expenditures					
Personal Services	\$726,566	\$756,499	\$756,499	\$756,499	\$822,651
Supplies	\$151,836	\$358,500	\$358,500	\$294,112	\$285,100
Purchased Services	\$536,723	\$590,880	\$590,880	\$429,236	\$730,241
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$61,144	\$68,360	\$68,360	\$68,360	\$65,104
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$17,200	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,493,468	\$1,774,239	\$1,774,239	\$1,548,207	\$1,903,096
Revenue Over (Under) Expenditures	\$71,656	(\$166,464)	(\$166,464)	\$66,787	(\$122,231)
Unreserved Balances					
Beginning Balance - July 1	\$67,518	\$139,174	\$139,174	\$139,174	\$205,961
Net Change	\$71,656	(\$166,464)	(\$166,464)	\$66,787	(\$42,231)
Ending Balance - June 30	\$139,174	(\$27,290)	(\$27,290)	\$205,961	\$163,730
Reserved Balances					
Beginning Balance - July 1	\$213,953	\$213,953	\$213,953	\$213,953	\$213,953
Net Change	\$0	\$0	\$0	\$0	(\$80,000)
Ending Balance - June 30	\$213,953	\$213,953	\$213,953	\$213,953	\$133,953
Total Fund Balance	\$353,127	\$186,663	\$186,663	\$419,914	\$297,683

Information Technology Fund

Budget by Fund

Budget by Division

Information Tech	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$571,029	\$596,057	\$596,057	\$596,057	\$644,401
Supplies	\$8,064	\$201,500	\$201,500	\$1,000	\$88,500
Purchased Services	\$496,908	\$541,880	\$541,880	\$381,514	\$675,441
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$49,924	\$54,925	\$54,925	\$54,925	\$52,023
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Information Tech	\$1,125,925	\$1,394,362	\$1,394,362	\$1,033,496	\$1,460,365

Mapping	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$155,537	\$160,442	\$160,442	\$160,442	\$178,250
Supplies	\$1,806	\$7,000	\$7,000	\$1,000	\$1,500
Purchased Services	\$39,815	\$49,000	\$49,000	\$47,722	\$54,800
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$11,220	\$13,435	\$13,435	\$13,435	\$13,081
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mapping	\$208,378	\$229,877	\$229,877	\$222,599	\$247,631

Computer Equipment	2021 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	\$141,966	\$150,000	\$150,000	\$292,112	\$195,100
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	\$141,966	\$150,000	\$150,000	\$292,112	\$195,100

Insurance and Safety Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$1,272,255	\$1,430,735	\$1,430,735	\$1,430,735	\$1,770,746
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$2,775	\$0	\$0	\$524	\$0
Other	\$0	\$3,725	\$3,725	\$0	\$3,236
Transfer In	\$6,000	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,281,030	\$1,434,460	\$1,434,460	\$1,431,259	\$1,773,982
Expenditures					
Personal Services	\$75,847	\$0	\$0	\$0	\$0
Supplies	\$2,007	\$0	\$0	\$1,376	\$2,802
Purchased Services	\$1,294,234	\$1,534,462	\$1,534,462	\$1,453,005	\$1,766,660
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$12,924	\$7,323	\$7,323	\$7,323	\$4,521
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,385,013	\$1,541,785	\$1,541,785	\$1,461,704	\$1,773,983
Revenue Over (Under) Expenditures	(\$103,983)	(\$107,325)	(\$107,325)	(\$30,445)	(\$1)
Unreserved Balances					
Beginning Balance - July 1	\$459,126	\$355,144	\$355,144	\$355,144	\$324,698
Net Change	(\$103,983)	(\$107,325)	(\$107,325)	(\$30,445)	(\$1)
Ending Balance - June 30	\$355,144	\$247,819	\$247,819	\$324,698	\$324,697
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	\$355,144	\$247,819	\$247,819	\$324,698	\$324,697

Health and Benefits Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$10,822,037	\$11,138,527	\$11,138,527	\$10,335,596	\$10,532,187
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	(\$2,060)	\$0	\$0	\$4,834	\$0
Other	\$12,050	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$10,832,028	\$11,138,527	\$11,138,527	\$10,340,430	\$10,532,187
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$11,086,032	\$11,136,860	\$11,136,860	\$9,679,247	\$10,794,337
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$52,229	\$0
Internal Service	\$1,573	\$1,667	\$1,667	\$1,528	\$1,771
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$11,087,605	\$11,138,527	\$11,138,527	\$9,733,004	\$10,796,108
Revenue Over (Under) Expenditures	(\$255,578)	\$0	\$0	\$607,426	(\$263,921)
Unreserved Balances					
Beginning Balance - July 1	(\$3,521)	(\$259,098)	(\$259,098)	(\$259,098)	\$348,328
Net Change	(\$255,578)	\$0	\$0	\$607,426	(\$263,921)
Ending Balance - June 30	(\$259,098)	(\$259,098)	(\$259,098)	\$348,328	\$84,407
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	(\$259,098)	(\$259,098)	(\$259,098)	\$348,328	\$84,407

Human Resources Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$578,034	\$979,508	\$979,508	\$979,508	\$1,013,440
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$605	\$0	\$0	\$337	\$0
Other	\$0	\$0	\$0	\$4,993	\$0
Transfer In	\$2,034	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$580,673	\$979,508	\$979,508	\$984,838	\$1,013,440
Expenditures					
Personal Services	\$527,462	\$786,058	\$786,058	\$705,000	\$865,144
Supplies	\$20,983	\$28,520	\$28,520	\$28,520	\$30,900
Purchased Services	\$88,750	\$120,700	\$120,700	\$85,000	\$88,100
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$52,141	\$68,123	\$68,123	\$68,122	\$83,762
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$6,641	\$0	\$0	\$0	\$0
Expenditures Totals	\$695,975	\$1,003,401	\$1,003,401	\$886,642	\$1,067,906
Revenue Over (Under) Expenditures	(\$115,302)	(\$23,893)	(\$23,893)	\$98,196	(\$54,466)
Unreserved Balances					
Beginning Balance - July 1	\$132,957	\$17,655	\$17,655	\$17,655	\$115,851
Net Change	(\$115,302)	(\$23,893)	(\$23,893)	\$98,196	(\$54,466)
Ending Balance - June 30	\$17,655	(\$6,238)	(\$6,238)	\$115,851	\$61,385
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	\$17,655	(\$6,238)	(\$6,238)	\$115,851	\$61,385

City Telephone Fund

Budget by Department

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$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	\$77,655	\$89,435	\$89,435	\$89,435	\$90,364
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$100	\$0	\$0	\$73	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$77,755	\$89,435	\$89,435	\$89,508	\$90,364
Expenditures					
Personal Services	\$19,260	\$20,159	\$20,159	\$20,159	\$21,820
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$53,466	\$60,088	\$60,088	\$55,000	\$53,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$2,594	\$2,777	\$2,777	\$2,777	\$3,060
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$6,936	\$0	\$0	\$0	\$0
Expenditures Totals	\$82,256	\$83,024	\$83,024	\$77,936	\$78,580
Revenue Over (Under) Expenditures	(\$4,501)	\$6,411	\$6,411	\$11,572	\$11,784
Unreserved Balances					
Beginning Balance - July 1	\$35,517	\$31,016	\$31,016	\$31,016	\$42,588
Net Change	(\$4,501)	\$6,411	\$6,411	\$11,572	\$11,784
Ending Balance - June 30	\$31,016	\$37,427	\$37,427	\$42,588	\$54,372
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	\$31,016	\$37,427	\$37,427	\$42,588	\$54,372

Finance Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$576	\$0	\$0	\$0	\$0
Charges for Services	\$262	\$0	\$0	\$3,678	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,823,378	\$1,911,150	\$1,911,150	\$1,911,150	\$1,993,091
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$971	\$0	\$0	\$639	\$0
Other	\$293	\$0	\$0	\$240	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,825,480	\$1,911,150	\$1,911,150	\$1,915,707	\$1,993,091
Expenditures					
Personal Services	\$1,065,600	\$1,313,169	\$1,313,169	\$1,229,000	\$1,369,509
Supplies	\$14,454	\$16,200	\$16,200	\$22,419	\$16,200
Purchased Services	\$441,048	\$375,073	\$375,073	\$401,040	\$407,073
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$7,389	\$0	\$0	\$3	\$0
Internal Service	\$192,762	\$202,816	\$202,816	\$202,816	\$192,516
Capital Outlay	\$0	\$50,000	\$50,000	\$0	\$25,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,721,254	\$1,957,258	\$1,957,258	\$1,855,278	\$2,010,298
Revenue Over (Under) Expenditures	\$104,226	(\$46,108)	(\$46,108)	\$60,429	(\$17,207)
Unreserved Balances					
Beginning Balance - July 1	\$135,471	\$239,697	\$239,697	\$239,697	\$300,126
Net Change	\$104,226	(\$46,108)	(\$46,108)	\$60,429	(\$17,207)
Ending Balance - June 30	\$239,697	\$193,589	\$193,589	\$300,126	\$282,919
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	\$239,697	\$193,589	\$193,589	\$300,126	\$282,919

Finance Fund

Budget by Fund

Budget by Division

Accounting	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$412,153	\$700,930	\$700,930	\$650,000	\$709,523
Supplies	\$6,452	\$10,700	\$10,700	\$8,000	\$10,700
Purchased Services	\$118,911	\$84,255	\$84,255	\$88,954	\$84,255
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$94,108	\$103,481	\$103,481	\$103,481	\$100,466
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
	\$631,623	\$899,366	\$899,366	\$850,435	\$904,944

Payroll	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$87,863	\$0	\$0	\$0	\$0
Supplies	\$1,406	\$0	\$0	\$0	\$0
Purchased Services	\$1,625	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$7,186	\$0	\$0	\$0	\$0
Internal Service	\$8,414	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Payroll	\$106,494	\$0	\$0	\$0	\$0

Utility Billing	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$553,223	\$590,349	\$590,349	\$564,000	\$647,135
Supplies	\$6,597	\$5,500	\$5,500	\$14,419	\$5,500
Purchased Services	\$273,426	\$243,635	\$243,635	\$265,000	\$250,635
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$203	\$0	\$0	\$3	\$0
Internal Service	\$89,430	\$97,962	\$97,962	\$97,962	\$90,675
Capital Outlay	\$0	\$50,000	\$50,000	\$0	\$25,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Utility Billing	\$922,879	\$987,446	\$987,446	\$941,384	\$1,018,945

Finance Fund

Budget by Fund

Budget by Division

Mail	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$12,361	\$21,890	\$21,890	\$15,000	\$12,851
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$47,086	\$47,183	\$47,183	\$47,086	\$47,183
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$810	\$1,373	\$1,373	\$1,373	\$1,375
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mail	\$60,257	\$70,446	\$70,446	\$63,459	\$61,409

Engineering Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$33,609	\$28,000	\$28,000	\$93,421	\$28,000
Intergovernmental	\$780	\$0	\$0	\$0	\$0
Charges for Services	\$137,029	\$104,000	\$104,000	\$118,750	\$126,100
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,533,268	\$1,723,528	\$1,723,528	\$1,723,528	\$1,824,300
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$1,292	\$0	\$0	\$1,006	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$63,143	\$63,143	\$63,143	\$63,143	\$63,143
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,769,121	\$1,918,671	\$1,918,671	\$1,999,848	\$2,041,543
Expenditures					
Personal Services	\$1,223,715	\$1,776,847	\$1,776,847	\$1,369,015	\$1,882,333
Supplies	\$34,955	\$62,958	\$62,958	\$62,958	\$71,608
Purchased Services	\$53,943	\$88,802	\$88,802	\$77,415	\$70,480
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$480	\$0
Internal Service	\$242,351	\$256,296	\$256,296	\$256,296	\$310,436
Capital Outlay	\$0	\$7,000	\$7,000	\$0	\$7,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,554,964	\$2,191,903	\$2,191,903	\$1,766,164	\$2,341,857
Revenue Over (Under) Expenditures	\$214,157	(\$273,232)	(\$273,232)	\$233,684	(\$300,314)
Unreserved Balances					
Beginning Balance - July 1	\$137,716	\$351,874	\$351,874	\$351,874	\$585,558
Net Change	\$214,157	(\$273,232)	(\$273,232)	\$233,684	(\$300,314)
Ending Balance - June 30	\$351,874	\$78,642	\$78,642	\$585,558	\$285,244
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	\$388,796	\$115,564	\$115,564	\$622,480	\$322,166

Public Works Administration Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 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	\$689,853	\$725,685	\$725,685	\$725,685	\$737,707
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$672	\$0	\$0	\$487	\$0
Other	\$75	\$0	\$0	\$607	\$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	\$690,600	\$725,685	\$725,685	\$726,779	\$737,707
Expenditures					
Personal Services	\$422,177	\$420,780	\$420,780	\$426,780	\$457,295
Supplies	\$26,873	\$56,200	\$56,200	\$35,000	\$41,700
Purchased Services	\$102,162	\$148,301	\$148,301	\$95,000	\$139,999
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$75,269	\$84,723	\$84,723	\$84,663	\$94,902
Capital Outlay	\$0	\$18,000	\$18,000	\$0	\$18,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$626,481	\$728,004	\$728,004	\$641,443	\$751,896
Revenue Over (Under) Expenditures	\$64,119	(\$2,319)	(\$2,319)	\$85,336	(\$14,189)
Unreserved Balances					
Beginning Balance - July 1	\$120,935	\$185,055	\$185,055	\$185,055	\$270,391
Net Change	\$64,119	(\$2,319)	(\$2,319)	\$85,336	(\$14,189)
Ending Balance - June 30	\$185,055	\$182,736	\$182,736	\$270,391	\$256,202
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	\$190,326	\$188,007	\$188,007	\$275,662	\$261,473

Civic Center Facility Services Fund

Budget by Fund

Total Fund Budget

	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$8,084	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$638,640	\$645,161	\$645,161	\$645,161	\$631,244
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$1,002	\$0	\$0	\$530	\$0
Other	\$189	\$0	\$0	\$184	\$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	\$647,915	\$645,161	\$645,161	\$645,875	\$631,244
Expenditures					
Personal Services	\$351,647	\$356,674	\$356,674	\$350,000	\$340,308
Supplies	\$27,079	\$26,250	\$26,250	\$26,250	\$26,250
Purchased Services	\$224,876	\$236,900	\$236,900	\$200,000	\$239,350
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$19,269	\$25,337	\$25,337	\$22,837	\$26,869
Capital Outlay	\$0	\$0	\$0	\$31,384	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$622,871	\$645,161	\$645,161	\$630,471	\$632,777
Revenue Over (Under) Expenditures	\$25,044	\$0	\$0	\$15,404	(\$1,533)
Unreserved Balances					
Beginning Balance - July 1	\$120,450	\$145,494	\$145,494	\$145,494	\$160,898
Net Change	\$25,044	\$0	\$0	\$15,404	(\$1,533)
Ending Balance - June 30	\$145,494	\$145,494	\$145,494	\$160,898	\$159,365
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	\$242,610	\$242,610	\$242,610	\$258,014	\$256,481

City of Great Falls
Adopted Budget
Fiscal Year 2023

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.

Finance

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

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

Fire

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

Housing Authority

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

Human Resources

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

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 judge.
<i>Park & Recreation</i>	The Park & Recreation Department is responsible for the City's parks and trees, swimming pools, golf courses, and recreation programs.
<i>Planning & Community Development</i>	The Planning & Community Development Department serves Great Falls by facilitating, promoting, and ensuring quality planning development for our community. Services include land development, subdivision review, transportation planning, rezoning, annexations, and land use planning.
<i>Police</i>	The Police Department's main objectives are to prevent and suppress crime. The 911 Dispatch Center is managed by the Department and receives calls for the City of Great Falls, Cascade County, and four bordering counties.
<i>Public Library</i>	The Public Library provides residents with access to information through books, internet access, interlibrary loan services, and the bookmobile. The library also provides programming for children and adults as well as exhibits of art and culture. The library is governed by a Board of Trustees appointed to five year terms by the City Commission.
<i>Public Works</i>	<p>The Public Works Department is responsible for the planning, organization, and coordination of three branches:</p> <ul style="list-style-type: none"> ▪ Utilities – Water, Sewer, and Storm Drain ▪ Operations – Sanitation, Street, and Central Garage ▪ Engineering – Technical support for utilities and operations
<i>Special Districts</i>	These funds are not assigned to a City Department.



Administration Department

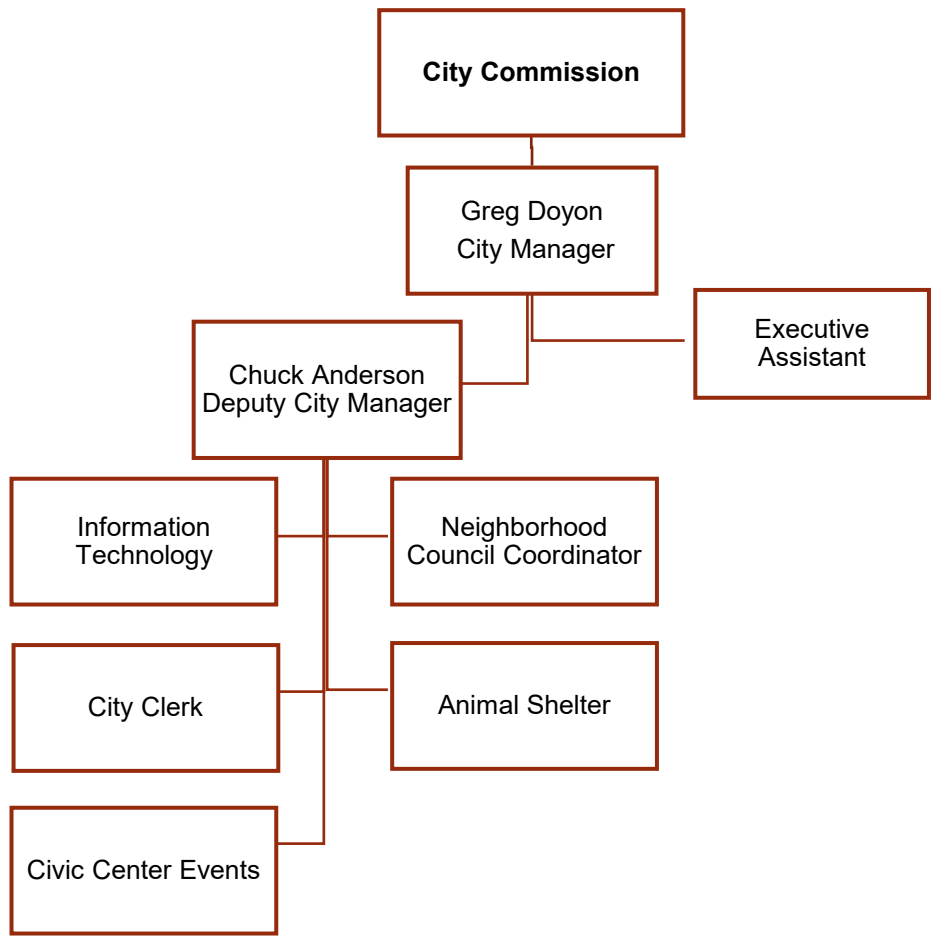
MISSION STATEMENT

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

Administration Department

Budget by Department

Organizational Structure



Authorized Personnel (FTEs)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted
General Fund			
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	8.00
Civic Center Events Fund	4.54	4.54	4.54
Civic Center Facilities (moved from PCD in FY23)	-	-	4.10
Administration Department Total	30.07	30.07	34.17

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	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$106,994	\$103,686	\$103,686	\$95,272	\$111,286
Supplies	\$2,572	\$2,900	\$2,900	\$2,900	\$2,900
Purchased Services	\$37,203	\$150,434	\$150,434	\$105,434	\$116,669
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$7,572	\$10,880	\$10,880	\$10,880	\$11,965
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Commission	\$154,341	\$267,900	\$267,900	\$214,486	\$242,820

Full Financial Summary on page(s) 87-94

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	2021 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	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Loss of Reserves					
Total Contingency	\$0	\$0	\$0	\$0	\$0

Full Financial Summary on page(s) 87-94

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

- Implemented recommendations of the Great Falls Crime Task Force as directed by City Commission. Applied for and received the COPS Grant to fund three new officers.
- Assisted with developing guidelines, priorities and activation of America Rescue Plan and CARES Act funding from the state and federal government.
- Recommended nine Tier One ARPA projects to the Commission totaling \$2.7 million including IT Network Security, Fire Station Door Replacement, Fire Truck Refurbishment, HR Office Remodel and Department Consolidation, Parking Garage Security Improvements, P&R Administration Building ADA bathroom.
- Stabilized city budget by using CARES funding to replenish funds impacted by COVID.
- Completed and implemented a Wage and Classification Study for exempt personnel.

Priority Goals and Objectives – For the Upcoming Year

- Administer approved America Rescue Plan and CARES Act projects.
- Oversee the construction efforts of the Civic Center Façade, Aim High Big Sky Recreation and Indoor Pool Facility, and the HR Office Remodel and Department Consolidation.
- Successfully recruit a City Public Works Director and City Engineer.
- Develop the successful approach and obtain community support for a Public Safety levy.
- Continue to refine and improve the development review process in both Planning and Community Development and Public Works.

City Manager	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$526,860	\$569,481	\$569,481	\$569,481	\$583,900
Supplies	\$2,374	\$2,700	\$2,700	\$2,700	\$2,700
Purchased Services	\$10,605	\$19,540	\$19,540	\$19,540	\$19,540
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$45,462	\$49,876	\$49,876	\$49,876	\$52,902
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Manager	\$585,300	\$641,597	\$641,597	\$641,597	\$659,042

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Administration Department

Budget by Department

COVID Recovery

COVID Recovery	2021 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	\$88,410
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	\$5,663,724
Transfer Out	\$0	\$0	\$1,141,151	\$1,141,151	\$472,000
Total COVID Recovery	\$0	\$0	\$1,141,151	\$1,141,151	\$6,224,134

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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.
- Inventoried a large volume of archived paper records to determine appropriate disposition, and assisted several departments with Records and Information Management (RIM) projects.
- Provided administrative support to the Crime Task Force and to Public Works in its EPA project, and AV support for the ARPA Application Q&A Sessions.
- Participated in the onboarding of newly elected officials, updated the Commission's Orientation Handbook and performed swearing in ceremonies.
- Continued to broadcast and live-stream 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.

Administration Department

Budget by Department

- Explore cost effective, modernized options of converting paper records to digital or electronic format for continuity and operational effectiveness.
- Attend professional training opportunities pertaining to local government and records management.

City Clerk	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$176,306	\$181,536	\$181,536	\$181,536	\$202,614
Supplies	\$1,061	\$1,600	\$1,600	\$1,000	\$1,600
Purchased Services	\$5,976	\$10,392	\$10,392	\$7,500	\$10,389
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$49,535	\$52,571	\$52,571	\$52,571	\$43,638
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Clerk	\$232,878	\$246,099	\$246,099	\$242,607	\$258,241

Full Financial Summary on page(s) 87-94

City 190

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

City 190	2021 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	\$2,000	\$2,000	\$0	\$2,000
Purchased Services	\$15,785	\$16,588	\$16,588	\$16,588	\$16,588
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$2,569	\$3,893	\$3,893	\$3,893	\$4,385
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City 190	\$18,354	\$22,481	\$22,481	\$20,481	\$22,973

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Administration Department

Budget by Department

Miscellaneous Admin

Miscellaneous Admin	2021 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	\$29,527	\$23,500	\$23,500	\$122,499	\$23,500
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$852,781	\$885,640	\$885,640	\$885,640	\$961,206
Capital Outlay	\$31,655	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Miscellaneous Admin	\$913,963	\$909,140	\$909,140	\$1,008,139	\$984,706

Full Financial Summary on page(s) 87-94

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

- Promoted and increased civic engagement and public awareness about City services, projects, activities, accomplishments, and opportunities. Continued to grow social media presence on the City and Neighborhood Councils Facebook pages.
- Co-managed the redesign, implementation, and promotion of the City's new website.
- Provided training and reinforcing the importance of timely, effective communications with the City's departmental communication liaisons.
- Developed and promoted the City Connections radio show on KGPR.
- Facilitated improved community engagement at NC meetings. Five NC have Facebook pages and one is airing meetings on Facebook Live.

Priority Goals and Objectives – For the Upcoming Year

- Monitor the City's social media sites and other local sites to gauge community sentiment on City's services. Continue to grow social media presence.
- Co-manage the second phase of the City's website redesign.
- Develop a staff newsletter to improve internal communications. Provide communication support for City departments.
- Provide timely, transparent communications across all platforms i.e. press releases, Facebook, and website. Promote communication resources to the public i.e. rack cards and flyers.

Administration Department

Budget by Department

- Facilitate improved community engagement at NC meetings. Attendance is still recovering from the pandemic.

Neighborhood Council	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$95,524	\$97,839	\$97,839	\$97,839	\$101,631
Supplies	\$492	\$1,000	\$1,000	\$1,000	\$1,330
Purchased Services	\$1,322	\$5,690	\$5,690	\$5,690	\$5,352
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$18,918	\$20,476	\$20,476	\$20,476	\$15,800
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Neighbor. Council	\$116,256	\$125,005	\$125,005	\$125,005	\$124,113

Full Financial Summary on page(s) 87-94

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

- Created Cat Intake Area to provide a separate area for new incoming cats while we observe their health and behavioral status to decrease spread of communicable diseases from new cats (who we are unsure of their health) to healthy/adoptable cats. Enable ability to practice best shelter practice of animal flow.
- Installed Cat Condos in Cattery Addition. Used donations to purchase final pieces to complete condo units. Built condo units and installed.
- Created portal units in cat intake to house feral cats to limit the amount the staff needs to handle them for safety reasons.
- Used donation monies to purchase equipment; a commercial washer and dishwasher to wash laundry and litter pans which saves time.
- Increased public awareness of Animal Shelter operations and challenges. We have done several news and radio spots, along with creating more content and responding to inquiries on Facebook.

Priority Goals and Objectives – For the Upcoming Year

- Find and Retain employees to stay at full staffing level.
- Find a workable animal flow for dogs which provides them with double compartment housing. Add kennels to provide intake and quarantine areas separate from general housing.

Administration Department

Budget by Department

- Provide indoor area for dog enrichment during winter and inclement weather.
- Continue to educate public about animal shelter service to the city and role in public safety while building a positive public opinion of animal shelter.
- Complete project to portal all cat housing to allow all cats to have two compartment housing.

Animal Shelter	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$493,243	\$580,226	\$580,226	\$565,000	\$719,181
Supplies	\$83,469	\$56,353	\$64,412	\$83,769	\$60,473
Purchased Services	\$32,712	\$51,418	\$56,668	\$35,000	\$56,918
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$39,279	\$20,000	\$21,160	\$40,000	\$20,000
Internal Service	\$61,814	\$73,081	\$73,081	\$73,081	\$74,717
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Animal Shelter	\$710,517	\$781,078	\$795,547	\$796,850	\$931,289

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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	2021 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	\$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) 87-94

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.

Goals and Objectives

Major Accomplishments - In the Past Year

- We have hired one on-call person in the past year. We have a couple of people on a list to hire later this year when the season gets underway.
- Obtained an estimate to replace outdated lighting in the Convention Center which will significantly lower energy use. The estimates to replace all fixtures ranged from 62k-78k.
- The Events department has worked closely with the construction crew to minimize the impact on the events taking place in the building, and to minimize any delays in construction.
- The technical director for the Mansfield Theater was planning to retire in 2023 but has decided to continue working until 2024. This is a key position for our operations and we have been exploring potential candidates.
- The Events office worked with the Health Department during the height of the pandemic and followed all recommendations. We adopted many strategies to keep the public safe and received many compliments for our safety precautions.

Priority Goals and Objectives – For the Upcoming Year

- Rebuild the Mansfield volunteer usher program. We have lost about 30% of our ushers due to COVID-19. We are working on a recruitment campaign to strengthen our numbers.
- We will be implementing a Facebook boosting advertising strategy to see if it cost effective in increasing ticket sales. Increasing sales will benefit our renters and also increase profits for the City.
- Provide training to the Civic Center maintenance department so that they can assist the Events office with ongoing operations in times when we are short staffed.
- Work with The Newberry to bring larger shows to the Mansfield that are not suited for their venue.
- Recruit new Mansfield Advisory Board members. We recently lost two board members who have moved out of city limits.

Administration Department

Budget by Department

Events	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$205,822	\$288,035	\$288,035	\$250,000	\$294,390
Supplies	\$8,275	\$21,835	\$21,835	\$10,000	\$21,835
Purchased Services	\$7,139	\$33,925	\$33,925	\$25,000	\$33,925
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	(\$10)	\$0
Internal Service	\$245,801	\$261,997	\$261,997	\$261,997	\$272,988
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Events	\$467,037	\$605,792	\$605,792	\$546,987	\$623,138

Events Other Promoter	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$11,050	\$51,217	\$51,217	\$25,000	\$52,986
Supplies	\$0	\$300	\$300	\$0	\$300
Purchased Services	\$865	\$20,180	\$20,180	\$5,000	\$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	\$11,916	\$71,697	\$71,697	\$30,000	\$73,466

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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

- Worked with the construction companies involved with the Façade Renovation Project through change orders and other issues to keep the project on schedule.
- Hired a new Facility Manager after the retirement of the previous one.
- Managed the Civic Center landscaping internally as we seek new low maintenance solutions.
- Completed plans for the Human Resources/Clerk's Office interior remodel project.
- Maintained a high level of service in keeping the Civic Center in top condition.

Administration Department

Budget by Department

Priority Goals and Objectives – For the Upcoming Year

- Help to facilitate a smooth Human Resources remodel construction project and associated projects to reduce any impacts on the work environment for the HR department.
- Work with our cleaning and chemical supply vendors to develop a floor maintenance program to prevent previous floor maintenance failures and reduce future floor maintenance and labor costs.
- Work with a landscape architect to install low maintenance solutions for landscaping around the Civic Center
- Help to facilitate the removal and replacement of the existing boiler system without service interruptions to the building
- Work to develop a seamless relationship between the Events and Maintenance departments and establish a working environment that creates a team atmosphere

Civic Center Facility Services	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$351,647	\$356,674	\$356,674	\$350,000	\$340,308
Supplies	\$27,079	\$26,250	\$26,250	\$26,250	\$26,250
Purchased Services	\$224,876	\$236,900	\$236,900	\$200,000	\$239,350
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$19,269	\$25,337	\$25,337	\$22,837	\$26,869
Capital Outlay	\$0	\$0	\$0	\$31,384	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Civic Center Facility Services	\$622,871	\$645,161	\$645,161	\$630,471	\$632,777

Full Financial Summary on page(s) 188

Information Technology

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

Goals and Objectives

Major Accomplishments - In the Past Year

- Replaced approximately 20 network switches in various City locations. The switches provide greater management and security.
- Created single sign-on using OKTA for Munis and Energov applications. Though a password is still required, OKTA uses MS Windows authentication. Employees will not have to create and remember so many passwords moving forward.

Administration Department

Budget by Department

- Upgraded the City's virtual servers and large storage server. These servers run dozens of applications and the storage server hosts large amounts of City data.
- Implemented a ticketing/knowledge based system. This software will allow I.T. and Mapping to better track its service requests. The software also offers the knowledge base piece which will allow staff to share common fixes/strategies.
- Upgraded GIS/Mapping servers. The City worked with a vendor to virtualize these servers and link existing databases. By doing so, GIS/Mapping was able to modernize its infrastructure. No upgrades should be needed for 5+ years.

Priority Goals and Objectives – For the Upcoming Year

- Replace Uninterruptible Power Supply (UPS) in the server room. The UPS will temporarily maintain power during a service interruption until the generator can handle the electrical load.
- 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.
- Implement a new data backup system. This new system will allow for faster and more precise backups and host a copy of City data in the cloud. The reason for this is to help prevent the corruption of data should a security breach (like ransomware) occur.
- Upgrade all remaining network switches to Juniper. Junipers are highly scalable high end devices that deliver high and stable performance.
- Work with internal and external partners to complete the HR and Finance software implementation.

Information Tech	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$571,029	\$596,057	\$596,057	\$596,057	\$644,401
Supplies	\$8,064	\$201,500	\$201,500	\$1,000	\$88,500
Purchased Services	\$496,908	\$541,880	\$541,880	\$381,514	\$675,441
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$49,924	\$54,925	\$54,925	\$54,925	\$52,023
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Information Tech	\$1,125,925	\$1,394,362	\$1,394,362	\$1,033,496	\$1,460,365

Full Financial Summary on page(s) 177-178

Computer Equipment

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

Administration Department

Budget by Department

Computer Equipment	2021 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	\$141,966	\$150,000	\$150,000	\$292,112	\$195,100
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	\$141,966	\$150,000	\$150,000	\$292,112	\$195,100

Full Financial Summary on page(s) 177-178

Mapping

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

Mapping	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$155,537	\$160,442	\$160,442	\$160,442	\$178,250
Supplies	\$1,806	\$7,000	\$7,000	\$1,000	\$1,500
Purchased Services	\$39,815	\$49,000	\$49,000	\$47,722	\$54,800
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$11,220	\$13,435	\$13,435	\$13,435	\$13,081
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mapping	\$208,378	\$229,877	\$229,877	\$222,599	\$247,631

Full Financial Summary on page(s) 177-178

Administration Department

Budget by Department

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	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$19,260	\$20,159	\$20,159	\$20,159	\$21,820
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$53,466	\$60,088	\$60,088	\$55,000	\$53,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$2,594	\$2,777	\$2,777	\$2,777	\$3,060
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$6,936	\$0	\$0	\$0	\$0
Total City Telephone	\$82,256	\$83,024	\$83,024	\$77,936	\$78,580

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Finance Department

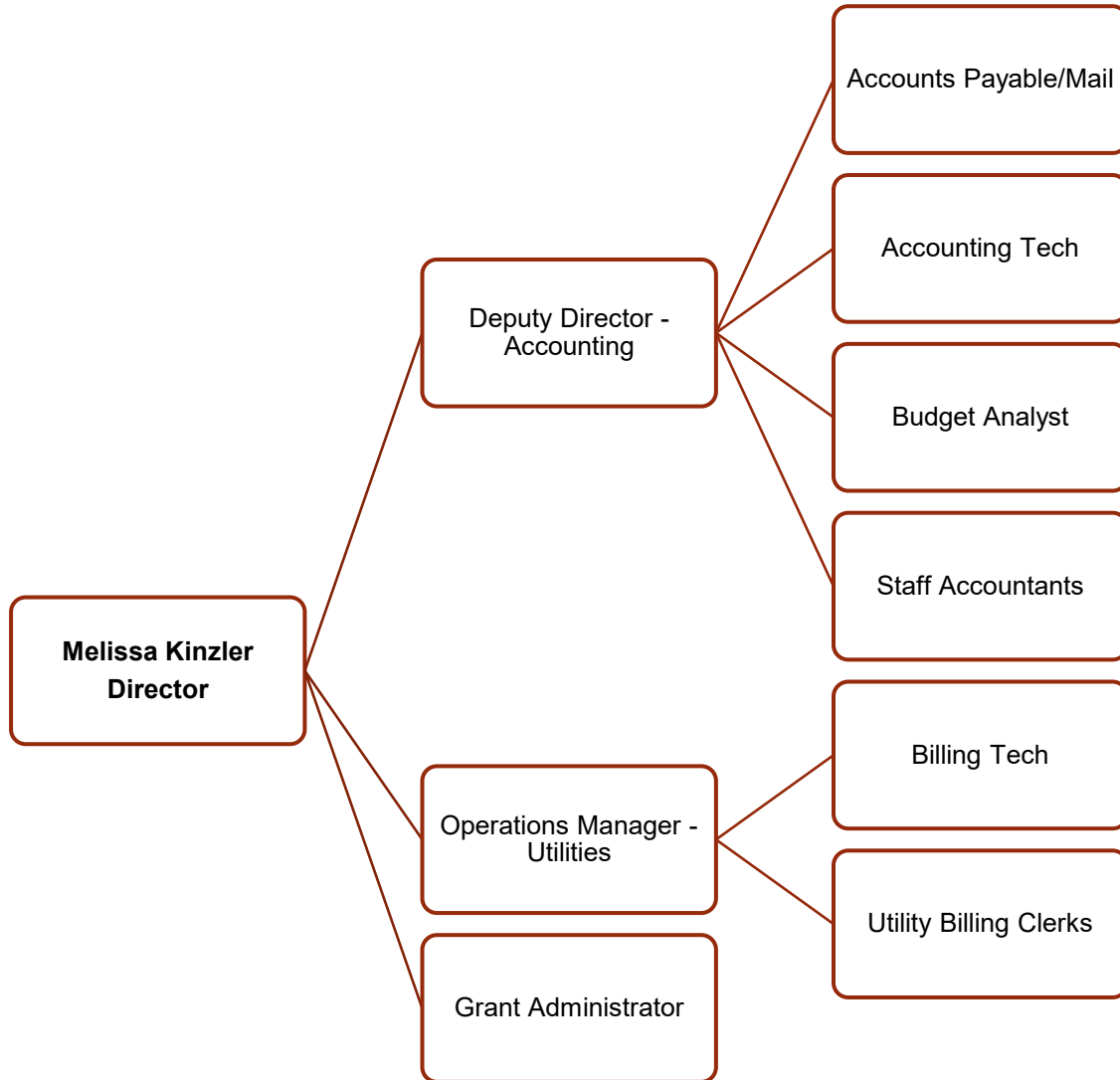
MISSION STATEMENT

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 2021 Actual	FY 2022 Actual	FY 2023 Adopted
Finance Fund			
Accounting	6.30	7.20	7.35
Payroll (Moved to HR Fund FY2022)	1.15	-	-
Utilities	8.40	8.50	8.50
Mail	0.25	0.40	0.25
Finance Department Total	16.10	16.10	16.10

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.

Accounting

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

Goals and Objectives

Major Accomplishments - In the Past Year

- Received the Government Finance Officers Association’s Distinguished Budget Award and the award for Annual Comprehensive Financial Report (ACFR).
- Performed quarterly budget reviews with the City Manager and City Commission.
- Assisted with developing guidelines, priorities and activation of America Rescue Plan and CARES Act funding.
- Hosted multiple trainings for all departments on the budget and financial software.
- Started monthly staff meetings and trainings.
- Issued bonds for the new recreation and aquatics facility out of the Park Maintenance District.

Priority Goals and Objectives – For the Upcoming Year

- Help to administer approved America Rescue Plan and CARES Act projects.
- Train new staff members and update policies and procedures.
- Perform quarterly budget revenue reviews with departments.
- Work with the City Manager to determine if the City will implement Performance Based Budgeting and long-range planning as required by the GFOA Distinguished Budget Award
- Assist with union negotiations for all contracts expiring June 30, 2023.

Accounting	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$412,153	\$700,930	\$700,930	\$650,000	\$709,523
Supplies	\$6,452	\$10,700	\$10,700	\$8,000	\$10,700
Purchased Services	\$118,911	\$84,255	\$84,255	\$88,954	\$84,255
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$94,108	\$103,481	\$103,481	\$103,481	\$100,466
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
	\$631,623	\$899,366	\$899,366	\$850,435	\$904,944

Full Financial Summary on page(s) 183-185

Finance Department

Budget by Department

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.
- Enabled the integration between Munis and Paymentus whereby utility customers can review their account balance over the phone or on the website, make a payment, and that payment automatically posts back to the utility account. The View Bill option was also enabled where a customer can see 12 monthly billing statements on the website.
- Streamlined tracking procedures on foreclosed properties and improved collections of pending liens on foreclosed properties with commercial lenders.
- 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

- Stabilize the utility billing software which may mean migrating back to New World.
- Enable Autopay using integration between the utility billing software and Paymentus.
- Change penalties on utility accounts from 60 days to 30 days and re-establish penalties on overdue accounts.
- Collaborate with the City Attorney’s Office to refine Title 13 of the Official Code of the City of Great Falls.
- Decrease postage and printing costs by encouraging customers to “go paperless” by receiving monthly electronic billing notifications in lieu of a monthly billing statement.

Utility Billing	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$553,223	\$590,349	\$590,349	\$564,000	\$647,135
Supplies	\$6,597	\$5,500	\$5,500	\$14,419	\$5,500
Purchased Services	\$273,426	\$243,635	\$243,635	\$265,000	\$250,635
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$203	\$0	\$0	\$3	\$0
Internal Service	\$89,430	\$97,962	\$97,962	\$97,962	\$90,675
Capital Outlay	\$0	\$50,000	\$50,000	\$0	\$25,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Utility Billing	\$922,879	\$987,446	\$987,446	\$941,384	\$1,018,945

Full Financial Summary on page(s) 183-185

Finance Department

Budget by Department

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	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$12,361	\$21,890	\$21,890	\$15,000	\$12,851
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$47,086	\$47,183	\$47,183	\$47,086	\$47,183
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$810	\$1,373	\$1,373	\$1,373	\$1,375
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mail	\$60,257	\$70,446	\$70,446	\$63,459	\$61,409

Full Financial Summary on page(s) 183-185

Payroll

Payroll encompasses the centralized processing of all City employees' payroll on a semimonthly basis as well as retiree benefits and health insurance for the component units of the City's health plan. This moved to HR in FY 2022.

Payroll	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$87,863	\$0	\$0	\$0	\$0
Supplies	\$1,406	\$0	\$0	\$0	\$0
Purchased Services	\$1,625	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$7,186	\$0	\$0	\$0	\$0
Internal Service	\$8,414	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Payroll	\$106,494	\$0	\$0	\$0	\$0

Full Financial Summary on page(s) 183-185



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.

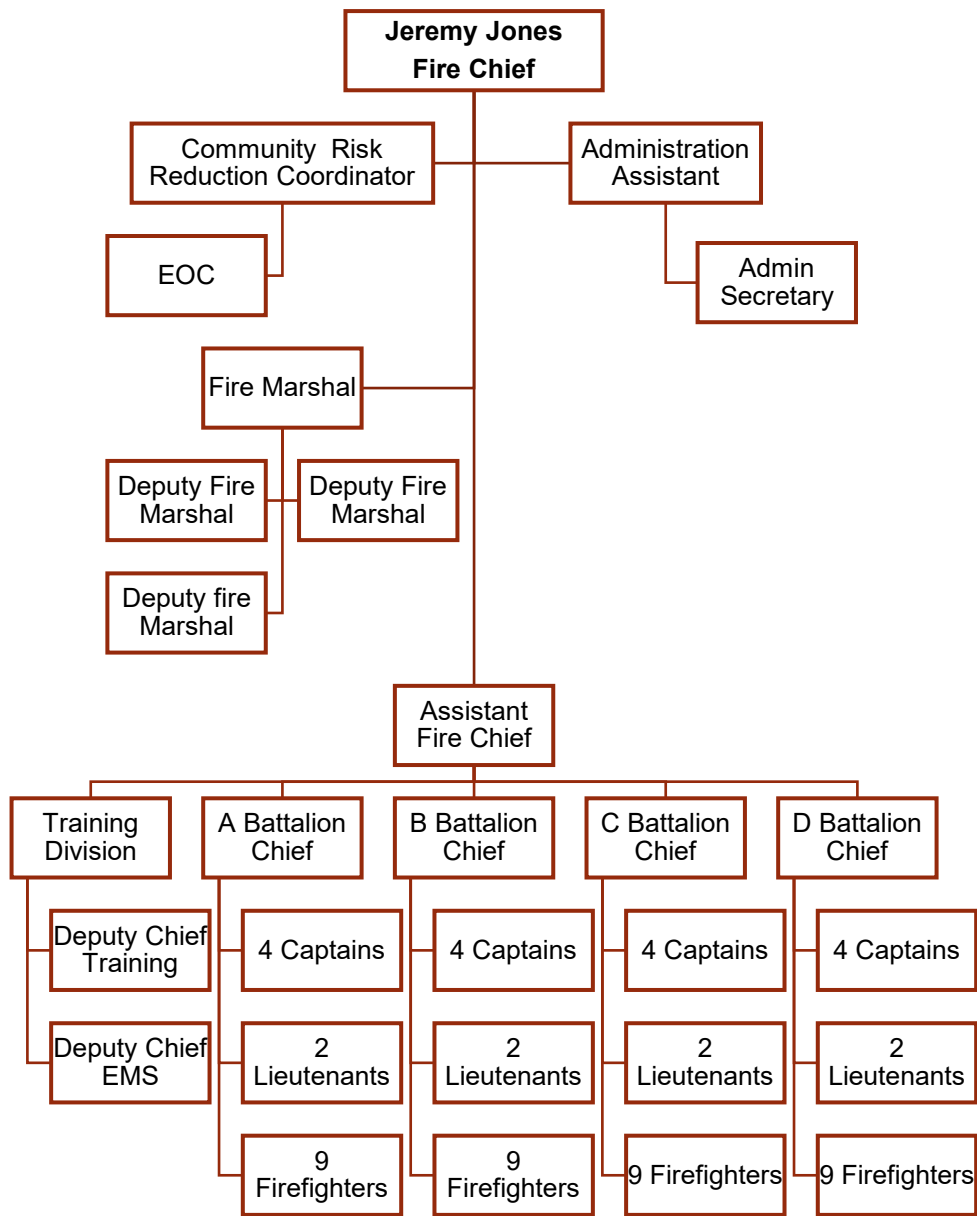
How We Do It

- **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 2021 Actual	FY 2022 Actual	FY 2023 Adopted
General Fund			
Operations	66.50	65.60	65.60
Prevention	4.50	4.40	4.40
Emergency & Disaster	-	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

- Secured funding to fully refurbish three Pierce Enforcer fire engines to like new condition. Cost to refurbish three engines is comparable to buying just one new.
- Secured funding to fix our training tower to a usable condition. It has been condemned for over two years.
- Secured funding to replace the overhead rolling doors at all four fire stations. The current doors are over 30 years old and getting maintenance done or parts has been very difficult. At one point, 25% of our doors were inoperable.
- Addressed our overtime budget shortages by having our overtime budget increased to reflect years' worth of data addressing the need for an increase.
- Realigned the administrative section of the Fire Department to add two Deputy Chiefs of training to ensure training consistency and effectiveness of response forces.

Priority Goals and Objectives – For the Upcoming Year

- Get infrastructure upgrades completed at the three remaining stations to help increase the longevity of the buildings. ARPA funding approved. Currently working with engineers.
- Successfully train four newest recruits and assign them to platoons to increase staffing to full strength. This will help reduce overtime budget numbers due to staffing shortages.
- Improve EMD dispatch protocol and software to ensure closest resource is sent to an emergency. This will decrease response times and improve service delivery times.

Fire Department

Budget by Department

- Have new overhead doors installed at all four stations. ARPA funding approved. This will ensure doors open and close and also add energy saving features to our doors and also reduce heating costs.
- Maintain levels of competency and certification by training delivered through our training division and within our current budget guidelines.

Fire Operations	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$7,637,998	\$7,716,927	\$7,716,927	\$7,935,884	\$8,025,420
Supplies	\$316,194	\$292,200	\$378,248	\$319,399	\$314,200
Purchased Services	\$770,003	\$324,979	\$324,979	\$275,000	\$379,356
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,073,414	\$1,126,998	\$1,126,998	\$1,126,998	\$1,212,894
Capital Outlay	\$0	\$0	\$0	\$34,000	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Fire Operations	\$9,797,609	\$9,461,104	\$9,547,152	\$9,691,281	\$9,931,870

Full Financial Summary on page(s) 87-94

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

- Adopted a graduated fee schedule for non-compliance of SIC program.
- Instituted a life safety reporting system for fire sprinklers and alarms.
- Began issuance of life hazard citations within the community.

Priority Goals and Objectives – For the Upcoming Year

- Continue public outreach for code enforcement and prevention.
- Adopt 2021 international fire codes.
- Roll out the community dashboard and risk assessment.

Fire Department

Budget by Department

Fire Prevention	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$485,175	\$443,537	\$443,537	\$407,963	\$444,846
Supplies	\$4,872	\$6,900	\$6,900	\$12,826	\$18,300
Purchased Services	\$6,779	\$22,751	\$22,751	\$16,676	\$28,479
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$23,654	\$31,615	\$31,615	\$31,615	\$80,254
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Fire Prevention	\$520,479	\$504,803	\$504,803	\$469,080	\$571,879

Full Financial Summary on page(s) 87-94

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	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$4,696	\$100,697	\$100,697	\$100,697	\$123,222
Supplies	\$0	\$0	\$0	\$0	\$1,000
Purchased Services	\$0	\$0	\$0	\$160	\$2,352
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	\$10,800
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Emergency & Disaster	\$4,696	\$100,697	\$100,697	\$100,857	\$137,374

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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	2021 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	\$55,816	\$0	\$40,000	\$15,232	\$0
Purchased Services	\$0	\$0	\$0	\$741	\$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	\$53,820	\$53,820	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Fire Special Revenue	\$55,816	\$0	\$93,820	\$69,793	\$0

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Fire Debt Service

Fire Debt Service	2021 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	\$78,203	\$77,611	\$77,612	\$77,612	\$77,046
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	\$78,203	\$77,611	\$77,612	\$77,612	\$77,046

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Housing Authority

MISSION STATEMENT

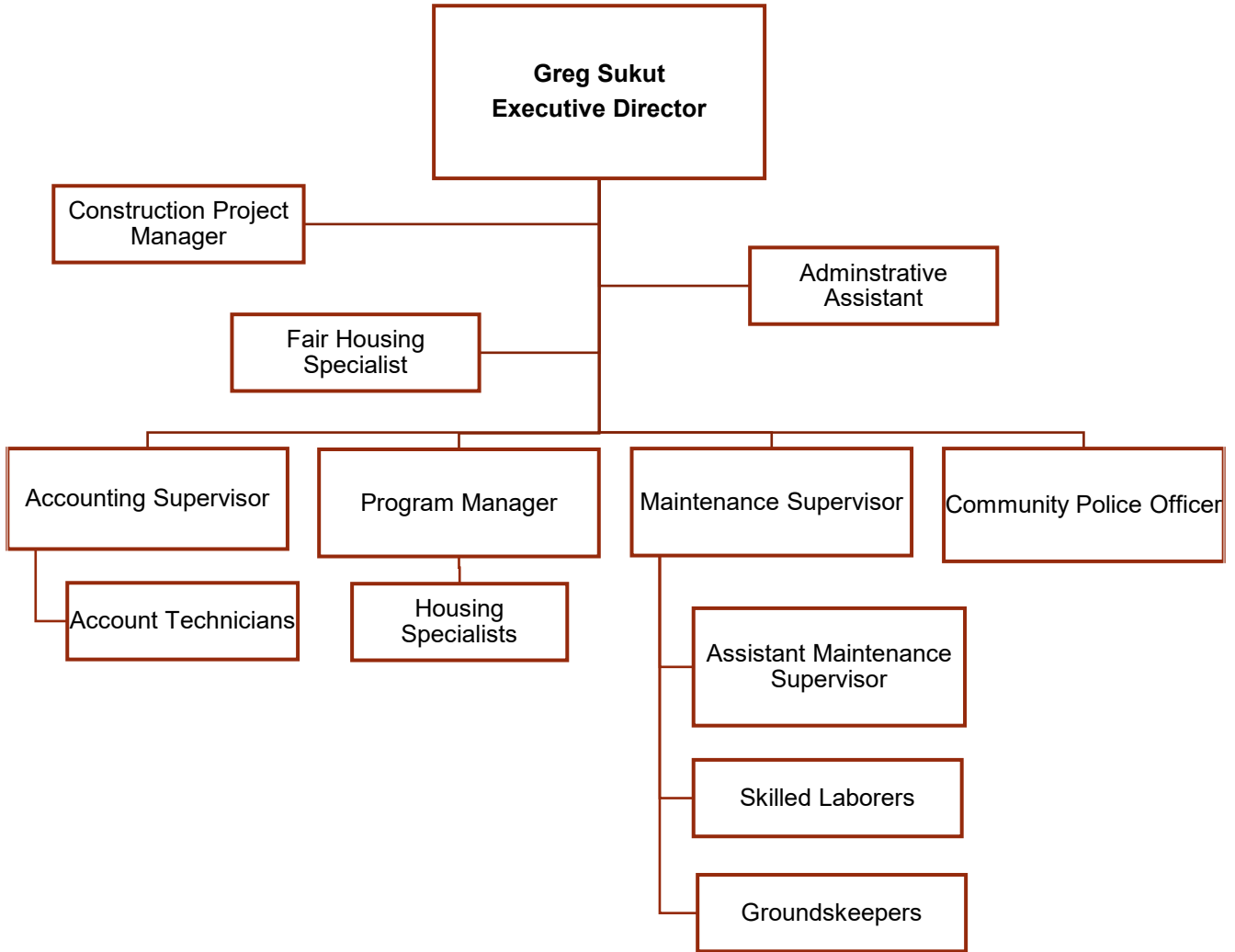
The Great Falls Housing Authority, in partnership with its residents, will responsibly and respectfully make safe, basic, and affordable housing for qualifying individuals and families.

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

Housing Authority

Budget by Department

Organizational Structure



Authorized Personnel (FTEs)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted
Housing Authority Fund	18.50	18.50	18.50
Housing Authority Department Total	18.50	18.50	18.50

Housing Authority

Budget by Department

Housing Authority

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

Goals and Objectives

Major Accomplishments - In the Past Year

- Maintained sufficient reserves for all projects. Capital funding awarded to continue infrastructure and building renovations.
- Maintained occupancy rates to improve HUD scoring.
- Developed and executed plan for physical improvements to increase REAC physical scoring.
- Clean audit with no findings.
- Completed Amp 2 Electrical Upgrade of moving all of the main site electrical to underground service.

Priority Goals and Objectives – For the Upcoming Year

- Complete modernization of Elevator at Austin Hall.
- Complete Site Lighting Upgrade for Amp 2.
- Complete substantial interior and exterior remodel of Building 4A.
- Begin substantial interior and exterior remodel of next building in Capital Plan.
- Continue physical improvements and maintain and/or increase occupancy rates to improve REAC scoring.

Housing Authority	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$1,390,724	\$1,543,172	\$1,543,172	\$1,434,086	\$1,582,040
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	\$30,857	\$44,469	\$44,469	\$44,469	\$44,309
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Housing Authority	\$1,421,581	\$1,587,641	\$1,587,641	\$1,478,555	\$1,626,349

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Human Resources Department

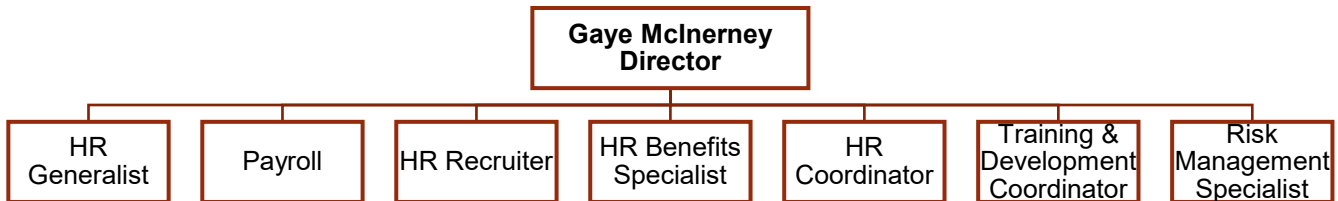
MISSION STATEMENT

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 2021 Actual	FY 2022 Actual	FY 2023 Adopted
Human Resources Fund	4.60	7.60	7.60
Insurance and Safety Fund (Moved to HR Fund FY202)	1.00	-	-
Human Resources Department Total	5.60	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

- Extracted HR from the HCM software contract which after two years of attempted development did not perform as marketed.

Human Resources Department

Budget by Department

- Focused on recruitment efforts for open City positions – hired 209 new employees in FY22.
- Managed first year of health and welfare plans as a self-funded program. First year results are performing as projected and anticipated.
- Managed first competitive salary market survey in 21 years for non-union employees. Implemented some of the recommended methodologies.
- Provided Reasonable Suspicion training under the Alcohol and Controlled Substance Policy. Training included State legislative changes for recreational use of marijuana which went into effect on January 1, 2022.

Priority Goals and Objectives – For the Upcoming Year

- Manage the HR department through a five-month renovation of office suite. This will involve relocation of workspace during the renovation.
- Revise the City’s Personnel Policy Manual.
- Explore viable options through New World software HR modules to enhance HR’s ability to report accurate statistical data regarding the City from an HR perspective.
- Lead labor negotiations for 11 union groups covered by six collective bargaining agreements.
- Conduct competitive market survey for union positions in preparation for FY23 collective bargaining agreements.

Human Resources	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$527,462	\$786,058	\$786,058	\$705,000	\$865,144
Supplies	\$20,983	\$28,520	\$28,520	\$28,520	\$30,900
Purchased Services	\$88,750	\$120,700	\$120,700	\$85,000	\$88,100
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$52,141	\$68,123	\$68,123	\$68,122	\$83,762
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$6,641	\$0	\$0	\$0	\$0
Total Human Resources	\$695,975	\$1,003,401	\$1,003,401	\$886,642	\$1,067,906

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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	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$75,847	\$0	\$0	\$0	\$0
Supplies	\$2,007	\$0	\$0	\$1,376	\$2,802
Purchased Services	\$1,294,234	\$1,534,462	\$1,534,462	\$1,453,005	\$1,766,660
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$12,924	\$7,323	\$7,323	\$7,323	\$4,521
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Insurance & Safety	\$1,385,013	\$1,541,785	\$1,541,785	\$1,461,704	\$1,773,983

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Health and Benefits

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

Health & Benefits	2021 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	\$11,086,032	\$11,136,860	\$11,136,860	\$9,679,247	\$10,794,337
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$52,229	\$0
Internal Service	\$1,573	\$1,667	\$1,667	\$1,528	\$1,771
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Health & Benefits	\$11,087,605	\$11,138,527	\$11,138,527	\$9,733,004	\$10,796,108

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Legal Department

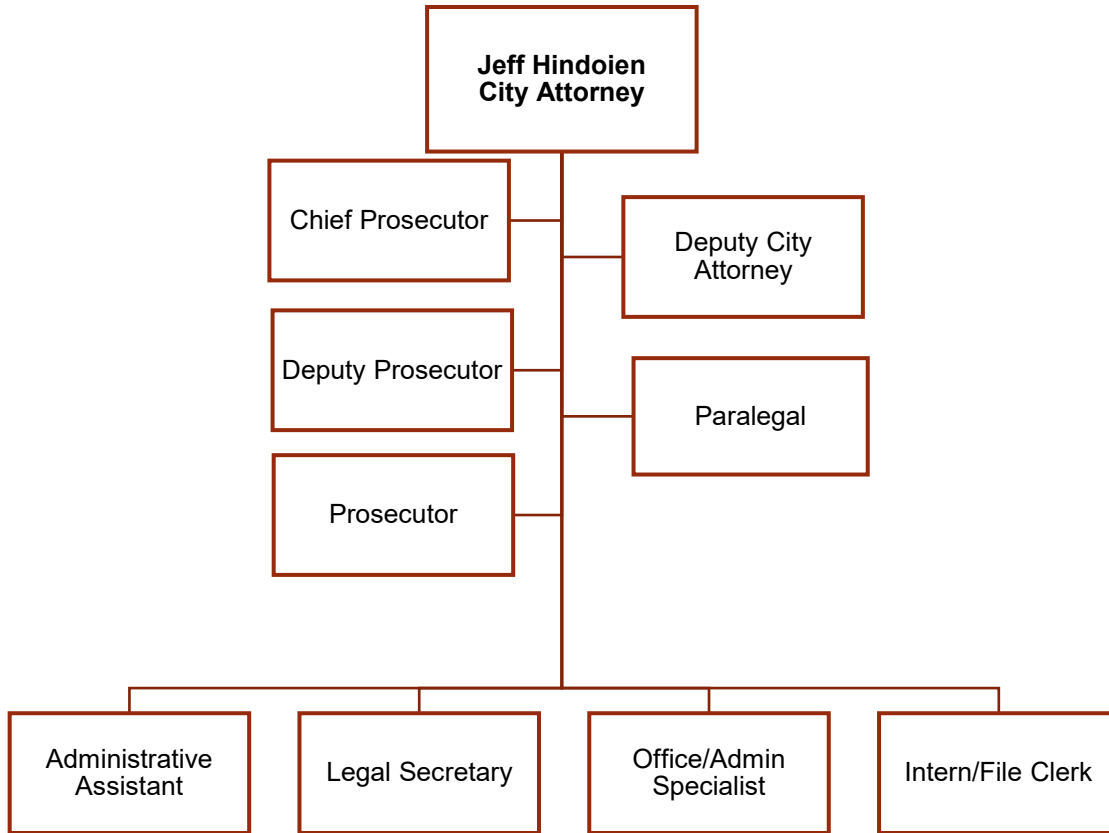
MISSION STATEMENT

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 2021 Actual	FY 2022 Actual	FY 2023 Adopted
General Fund	9.29	9.29	9.29
Legal Department Total	9.29	9.29	9.29

Legal Department

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

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

Legal Department

Budget by Department

City Attorney's Office

Goals and Objectives

Major Accomplishments - In the Past Year

- Legal Department has returned to being fully staffed – Department had experienced departure of four full-time staff out of ten positions.
- Legal Department advancement and prosecution of code enforcement cases has been reinstated.
- Significant progress has been made in organizing and digitizing records on the Civil Division
- Significant progress in process improvements in the Civil Division for organization and tracking of code enforcement matters and those activities currently handled by the Civil Division in support of the Criminal Division (i.e., driver's license suspension challenges and appeals to District Court from Municipal Court convictions)
- Significant improvement in the efficiencies of the process for handling public requests for auto accident reports and criminal justice information

Priority Goals and Objectives – For the Upcoming Year

- Continue education efforts regarding the need for the Criminal Division to be “right-sized” relative to the size of both (1) the Great Falls Municipal Court and (2) the Great Falls Police Department Patrol Division. For example, any increases in resources for the GFPD Patrol Division will result in a larger caseload for the Municipal Court, which in turn will result in a larger prosecution caseload for the Criminal Division.
- Continue 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 2020-2021 is still being addressed, in addition to new cases coming in.
- Continue efforts to improve process efficiencies and staff-utilization efficiencies in the Criminal Division to address both (1) increasing case load and (2) changes in Municipal Court operating structure.
- Continue to provide the high quality prosecution services in Municipal Court and support for the prompt and efficient administration of justice – continue to strive for improvement in areas of victim and witness contact and communication.
- Continue efforts to improve the quality, responsiveness and speed in the provision of general legal support services from the Civil Division as provided to the Commission, City Manager, Deputy City Manager, Department Heads and other City staff.

Legal Department

Budget by Department

Legal Department City Attorney's Office	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$929,833	\$979,974	\$979,974	\$923,673	\$1,058,595
Supplies	\$6,694	\$9,570	\$9,570	\$9,570	\$12,200
Purchased Services	\$50,196	\$39,917	\$39,917	\$45,000	\$42,287
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$115)	\$0	\$0	\$2,163	\$0
Internal Service	\$101,904	\$113,240	\$113,240	\$113,240	\$127,298
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Attorney	\$1,088,512	\$1,142,701	\$1,142,701	\$1,093,646	\$1,240,380

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Municipal Court

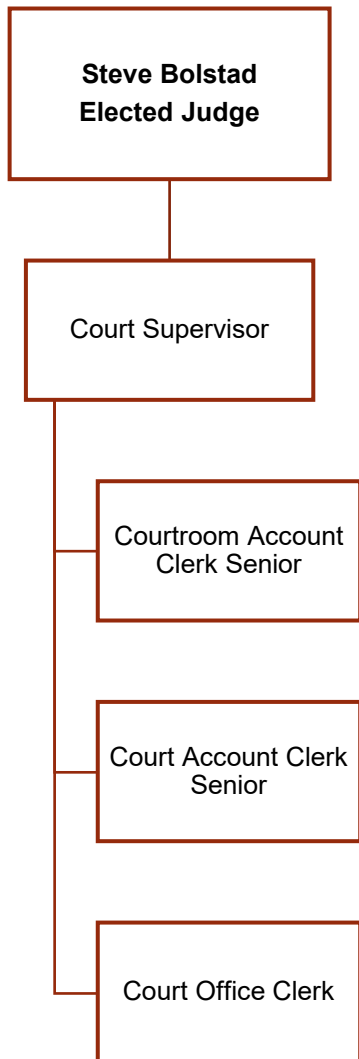
MISSION STATEMENT

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 2021 Actual	FY 2022 Actual	FY 2023 Adopted
General Fund	10.49	10.49	10.49
Municipal Court Department Total	10.49	10.49	10.49

Municipal Court

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

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

- Brought all stale-dated checks current, prepared to cancel.
- Hired and maintained full staff.
- Increased accuracy in receiving payments (i.e. very minimal overages/shortages, if any).

Priority Goals and Objectives – For the Upcoming Year

- Appoint second Judge and hire new clerk.
- Cut down spending for office supplies, where possible.
- Have all old stale-dated checks cancelled.

Municipal Court	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$426,652	\$549,743	\$549,743	\$475,000	\$573,542
Supplies	\$12,823	\$7,500	\$7,500	\$7,500	\$9,000
Purchased Services	\$25,785	\$15,650	\$15,650	\$15,650	\$17,250
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$10	\$0	\$0	\$20	\$0
Internal Service	\$118,756	\$130,657	\$130,657	\$130,657	\$124,581
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Municipal Court	\$584,026	\$703,550	\$703,550	\$628,827	\$724,373

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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.

Municipal Court

Budget by Department

Municipal Judge	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$170,944	\$213,018	\$213,018	\$177,303	\$213,799
Supplies	\$750	\$400	\$400	\$18	\$400
Purchased Services	\$2,275	\$2,200	\$2,200	\$2,436	\$2,200
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$9,825	\$10,547	\$10,547	\$10,547	\$12,134
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Elected Judge	\$183,794	\$226,165	\$226,165	\$190,304	\$228,533

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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	2021 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	\$24,346	\$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	\$24,346	\$23,000	\$23,000	\$23,000	\$23,000

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Park and Recreation Department

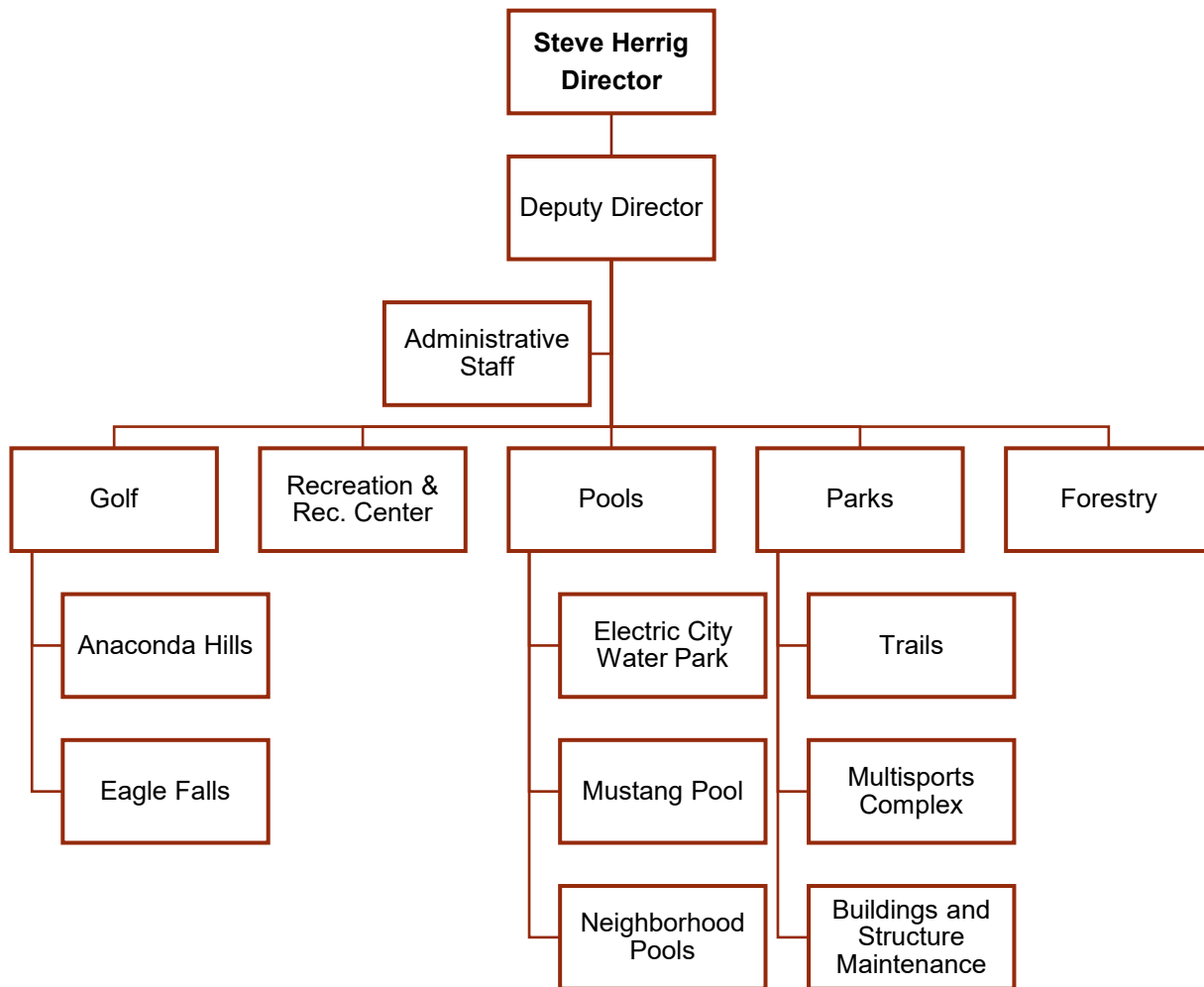
MISSION STATEMENT

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 2021 Actual	FY 2022 Actual	FY 2023 Adopted
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
Golf Courses Fund	-	-	-
Natural Resources Fund	5.00	5.00	5.00
Recreation Fund	4.18	4.18	2.99
Swimming Pools Fund	5.15	5.15	0.50
Park & Recreation Department Total	34.33	34.33	28.49

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

- Worked closely with LPW, TD&H and Swank Enterprises on the construction phase of the Indoor Aquatics and Recreation Center. Reviewed pay applications for all three and made necessary payments. Submitted quarterly reports to OLDCC for the grant on the on-going progress of the center relating to finances and construction.
- Worked with Bannack Group to put together a fundraising campaign to supplement the amenities and expenses of the Indoor Aquatics and Recreation Center. Efforts include putting together a list of potential donors, developing marketing materials, and establishing a committee of local business people to assist with meeting with potential donors.
- Worked with Independence Bank, River's Edge Trail Foundation Board, and Preservation Cascade to improve access to River's Edge Trail including use of the 10th Street Historic Bridge.
- Awarded a Community Development and Block Grant (CDBG) for the conversion of the of the kiddie pool at the Electric City Water Park to a zero depth spray park. Submitted CDBG applications for the removal of the Natatorium and to restore Morony Park with new amenities, and for improvements to Kranz Park.
- In cooperation with Park and Recreation staff, City staff and professionals (architects/engineers), worked on multiple Park District projects, most of which are completed or near completion. Park and Recreation administration staff provided project management and financial services for all projects.

Priority Goals and Objectives – For the Upcoming Year

- Complete process for CDBG funding and project implementation to remove the Natatorium and restore Morony Park with new amenities, and for improvements to Kranz Park. Complete the conversion of the kiddie pool at the ECWP to a zero depth spray park. Continue to pursue funding for the replacement of the Flow Rider Pad, potentially ARPA funds.
- Work with LPW, TD&H and Swank Enterprises on the construction of the new Aquatics and Recreation Center, and plans for final amenities, design features and furniture and equipment; keeping the project on schedule and working with OLDCC to meet all requirements. Work on operational plan and fee structure for the facility.

Park and Recreation Department

Budget by Department

- Assist Bannack Group on fundraising efforts to enhance the Indoor Aquatics and Recreation Center and provide a quality facility for the Great Falls community and its visitors, and to provide a scholarship fund.
- Take a comprehensive look at department policies and procedures and develop a departmental guideline of internal policies and procedures. Work closely with staff to develop appropriate fee schedules for all areas.
- Keep community informed and involved in Park and Recreation operations/activities through a variety of resources including Facebook, website, press releases, media interviews, print materials, weekly radio spots and presentations to local organizations and at Commission Work Sessions and Meetings.

Park & Recreation Admin	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$513,522	\$541,381	\$541,381	\$524,619	\$554,462
Supplies	\$3,418	\$7,000	\$7,000	\$1,500	\$7,000
Purchased Services	\$55,092	\$66,915	\$66,915	\$55,000	\$69,880
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$86,689	\$89,379	\$89,379	\$89,379	\$91,019
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Park & Rec Admin	\$658,721	\$704,675	\$704,675	\$670,498	\$722,361

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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)

Park and Recreation Department

Budget by Department

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

- With reduced maintenance, no irrigators for manual systems and loss of trained irrigation staff for repairs and maintenance turf, irrigation and facilities still maintained.
- New asphalt shingles put on the roof at the Broadwater Bay and Elks Riverside Hurd Restrooms; and West Kiwanis pavilion and restrooms.
- Installed new power pole and electric meter at Dudley Anderson Park for power to the irrigation.
- New irrigation backflow preventers installed at Eagles Crossing, Portage Meadows and Montana Park. Irrigation pump house by Central Avenue West Bridge: Repaired main irrigation pump. Additionally, installed new jockey pump and motor.
- 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

- Continuing training and development, including certifications, for on-going professional improvement of Parks staff.
- Create and hire full time permanent employee positions. To include facility Maintenance Worker, Janitor and Irrigation Maintenance Technician.
- Morony Park – Demolition of Natatorium, restore park and add amenities.
- Kranz Park – Install Play structure, pavilion and sidewalks.
- Renovate Administration building restrooms to be ADA compliant.

Park Areas	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$1,106,693	\$1,353,630	\$1,353,630	\$1,171,446	\$1,347,050
Supplies	\$151,378	\$174,000	\$174,000	\$174,000	\$200,248
Purchased Services	\$349,138	\$357,397	\$357,397	\$348,947	\$375,848
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$245,965	\$299,770	\$299,770	\$299,770	\$325,584
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Parks	\$1,853,173	\$2,184,797	\$2,184,797	\$1,994,163	\$2,248,730

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Park and Recreation Department

Budget by Department

Trail Maintenance

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

Goals and Objectives

Major Accomplishments - In the Past Year

- Removed 1,125 feet of aging asphalt and replaced with long lasting, low maintenance concrete along River Drive North. Funded through grants and other revenue sources.
- Completed a variety of maintenance tasks on the trail system guided by the Maintenance Plan adopted in 2014. Asphalt preservation is a focus for the trail staff.
- Several landscape beautification and art installation projects completed.
- Areas with safety concerns were addressed as well as signage issues.
- 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

- Safety concerns will always be a priority, allowing for safe trail usage.
- Continue trail maintenance and providing the best trail experience for all users. Research alternatives for longer lasting, lower trail maintenance alternatives and implement them when funding is available.
- Implement strategies outlined in the Park and Recreation Master Plan for the River’s Edge Trail.
- Explore improvements, art and amenities that further enhance the trail. A new bike “pump track” is currently being discussed.
- Better publicity of trail projects and trail etiquette. Explore more trail events.

Trail Maintenance	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$111,341	\$106,889	\$106,889	\$99,820	\$109,183
Supplies	\$11,441	\$12,750	\$12,750	\$7,500	\$13,000
Purchased Services	\$2,622	\$7,150	\$7,150	\$3,026	\$9,150
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$13,737	\$16,194	\$16,194	\$16,194	\$4,353
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Trail Maintenance	\$139,141	\$142,983	\$142,983	\$126,540	\$135,686

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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	2021 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	\$24,677	\$5,550	\$5,550	\$45,919	\$5,550
Purchased Services	\$29,588	\$0	\$44,121	\$126,662	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,229	\$1,303	\$1,303	\$1,303	\$1,384
Capital Outlay	\$285,970	\$0	\$0	\$176,915	\$0
Total Park & Rec Admin	\$341,464	\$6,853	\$50,974	\$350,799	\$6,934

Park Land Trust	2021 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	\$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	\$440	\$466	\$466	\$466	\$495
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Park Land Trust	\$440	\$5,466	\$5,466	\$466	\$5,495

Park and Recreation Department

Budget by Department

Park & Rec Grant	2021 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	\$10,000	\$10,000	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Park & Rec Grant	\$0	\$10,000	\$10,000	\$0	\$0

Tennis Court Maintenance	2021 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	\$6,000	\$47,649	\$64,140	\$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.	\$0	\$6,000	\$47,649	\$64,140	\$6,000

Full Financial Summary on page(s) 98-100

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 110 boulevard district trees.

Park and Recreation Department

Budget by Department

- Contracted out the trimming of 45 boulevard trees.
- Accomplished trimming trees on the request list.
- Continued progress on park tree trimming.
- Thanks to the Forestry Division, the Great Falls Forestry Division was recognized as Tree City USA for the 41st year in a row and holds the longest running record in the State.

Priority Goals and Objectives – For the Upcoming Year

- Develop a plan to address the 450 to 500 damaged green ash trees in the boulevard district.
- Develop a plan to address the dead and dying trees within the parks system.
- Work with the parks division to develop a plan to adequately water the park trees.
- Develop an adequate budget to be able to hire a 9 month position.
- Develop a working foreman position for the crews.

Natural Resources	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$142,818	\$139,905	\$139,905	\$130,000	\$149,546
Supplies	\$15,751	\$25,300	\$25,300	\$25,300	\$27,300
Purchased Services	\$7,093	\$16,725	\$16,725	\$10,000	\$18,725
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$95,671	\$93,986	\$93,986	\$93,968	\$97,828
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natural Resources	\$261,334	\$275,916	\$275,916	\$259,268	\$293,399

Natural Resources - Blvd	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$311,085	\$334,826	\$334,826	\$311,085	\$359,739
Supplies	\$40,214	\$102,344	\$254,849	\$40,214	\$105,344
Purchased Services	\$2,434	\$46,942	\$46,942	\$2,434	\$47,942
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$59,619	\$82,320	\$82,320	\$82,319	\$71,880
Capital Outlay	\$66,721	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natural Res. - Blvd	\$480,073	\$566,432	\$718,937	\$436,052	\$584,905

Full Financial Summary on page(s) 113-114

Park and Recreation Department

Budget by Department

Portage Meadows

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

Portage Meadows	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$3,263	\$16,222	\$16,222	\$3,263	\$16,023
Supplies	\$0	\$1,200	\$1,200	\$2,149	\$1,200
Purchased Services	\$14,683	\$16,766	\$16,766	\$15,000	\$17,592
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$31,220	\$32,885	\$32,885	\$32,885	\$35,957
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Portage Meadows	\$49,166	\$67,073	\$67,073	\$53,297	\$70,772

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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. FY2023 is the 5th 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

- New automated irrigation systems installed in Jaycee Park, Valleyview Park and Roosevelt Park.
- New restroom and service utilities installed at Oddfellows Park and Lions Park.
- New asphalt overlay on the Grande Vista walking path and basketball court.
- Gibson Pond wall stabilization project completed.
- Remodeled and updated the Jaycee Park and Water Tower Pool restrooms. Including, new toilets, urinals, sinks, faucets showers and plumbing.

Priority Goals and Objectives – For the Upcoming Year

- ADA sidewalks to play structures.
- Lions Park tennis court repair and resurface.

Park and Recreation Department

Budget by Department

- Pinski Park basketball court asphalt overlay.
- Gibson Park – Install safety surface and outdoor fitness equipment.
- Irrigation upgrades and repairs.

Project	
Carter Park Pavilion Roof	\$14,000
Irrigation Upgrades	\$200,000
Sports Courts (basketball and tennis/pickle ball)	\$149,220
Surface for Outdoor Fitness Equipment	\$55,000
Warden Park, Disc Golf Tee Boxes	\$6,000
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 Four	\$535,000

Park Maintenance District	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$198,264	\$247,289	\$247,289	\$199,415	\$250,001
Supplies	\$2,307	\$0	\$0	\$2,626	\$4,341
Purchased Services	\$87,487	\$1,225,337	\$2,020,084	\$350,000	\$494,220
Debt Service	\$0	\$725,443	\$725,443	\$703,172	\$702,938
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,591	\$6,936	\$6,936	\$3,936	\$11,318
Capital Outlay	\$1,790,201	\$27,791	\$10,148,867	\$4,333,716	\$27,791
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Park Maint. District	\$2,082,850	\$2,232,796	\$13,148,619	\$5,592,865	\$1,490,609

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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 \$151,768.
- Exceeded prior year revenue by \$81,651.
- Hosted 46,636 rounds of golf.

Park and Recreation Department

Budget by Department

- 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 47,285 rounds of golf.
- Achieve \$1,686,395 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 two new pieces of turf equipment by spring of 2023.

Golf Courses	2021 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	\$208,519	\$0	\$0	\$0	\$0
Purchased Services	\$1,048,116	\$1,402,295	\$1,402,295	\$1,402,295	\$1,581,865
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$986)	\$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	\$1,255,649	\$1,402,295	\$1,402,295	\$1,402,295	\$1,581,865

Full Financial Summary on page(s) 150

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

- Hired a complete staff for all three pools for the entire season.
- Purchased and installed climbing wall at the Electric City Water Park.
- Found creative ways to maintain the lazy river and tube slide despite the Flow Rider pad failure.
- The Electric City Water Park was awarded the Best of the Falls Best Kid's Entertainment.
- Successfully wrote and submitted a CDGB Grant to remove aging baby pool with a zero entry splash pad.

Priority Goals and Objectives – For the Upcoming Year

- Remove the baby pool and replace it with splash pad funded by a CDBG Grant.
- Pursue funding to replace the Flow Rider pad.

Park and Recreation Department

Budget by Department

- Reorganize concession, repair floor, and repurpose current space at the Electric City Water Park.
- Restructure swim lessons programming.
- Seek funding to create a party room and, establish party fees at Electric City Water Park.

Electric City Water Park	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$212,575	\$288,922	\$288,922	\$259,959	\$308,097
Supplies	\$101,899	\$86,505	\$86,505	\$86,505	\$90,305
Purchased Services	\$52,362	\$84,910	\$84,910	\$66,578	\$85,441
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$71	\$0	\$0	\$30	\$0
Internal Service	\$82,464	\$127,779	\$127,779	\$127,079	\$125,354
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Electric City Water Park	\$449,371	\$588,116	\$588,116	\$540,151	\$609,197

Natatorium Pool*	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$239	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$2,219	\$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	\$2,975	\$3,392	\$3,392	\$3,392	\$3,127
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natatorium Pool	\$5,433	\$3,392	\$3,392	\$3,392	\$3,127

*The Natatorium Pool has been closed since 2019

Park and Recreation Department

Budget by Department

Neighborhood Pools*	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$34,641	\$34,643	\$34,643	\$36,183	\$69,090
Supplies	\$9,917	\$8,900	\$8,900	\$12,845	\$8,900
Purchased Services	\$10,574	\$12,700	\$12,700	\$10,594	\$12,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$55)	\$0	\$0	(\$13)	\$0
Internal Service	\$9,986	\$15,792	\$15,792	\$15,792	\$13,691
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Neighborhood Pools	\$65,064	\$72,035	\$72,035	\$75,401	\$104,381

Mustang Pool	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$24,256	\$76,289	\$76,289	\$4,832	\$0
Supplies	(\$55)	\$20,300	\$20,300	\$0	\$0
Purchased Services	\$2,485	\$2,550	\$2,550	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$2,949	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mustang Pool	\$29,635	\$99,139	\$99,139	\$4,832	\$0

*Mustang Pool is no longer in operation
Full Financial Summary on page(s) 161-163

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.

Park and Recreation Department

Budget by Department

Ice Breaker Road Race	2021 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	\$24	\$1,560	\$1,560	\$838	\$1,560
Purchased Services	\$9,221	\$35,650	\$35,650	\$32,000	\$35,400
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$32,800	\$32,800	\$35,825	\$33,050
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$704	\$746	\$746	\$746	\$793
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Ice Breaker Road Race	\$9,949	\$70,756	\$70,756	\$69,409	\$70,803

Full Financial Summary on page(s) 169

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

- Found creative ways to lessen expenses at Rec Center.
- Maintained full staff.
- Maintained current programs and memberships.
- Held the Electric City Winter Classic despite the unforeseen obstacles that arose during the planning and carrying out of the tournament.
- Developed a pickle ball program for adults during the school year at a time when the gym would otherwise be vacant, and was a new source of revenue.

Priority Goals and Objectives – For the Upcoming Year

- Conduct a fee study for all programs.
- Create new programs and/or redesign current programs to increase revenue.
- Reorganize facilities to make room for potential new tenants such as proposed daycare.
- Maintain and increase current memberships and fitness classes.

Park and Recreation Department

Budget by Department

- Analyze the proforma in preparation for developing a plan for the new Indoor Aquatic and Recreation Center.

Recreation Programs	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$4,626	\$9,310	\$9,310	\$3,504	\$3,768
Supplies	\$68	\$1,000	\$1,000	\$475	\$1,000
Purchased Services	\$1,902	\$28,125	\$28,125	\$26,000	\$28,125
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,669	\$5,104	\$5,104	\$5,104	\$3,587
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Recreation Programs	\$11,265	\$43,539	\$43,539	\$35,083	\$36,480

Full Financial Summary on page(s) 166-167

Community Center

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

Community Center	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$213,517	\$260,294	\$260,294	\$229,797	\$251,842
Supplies	\$29,112	\$22,800	\$22,800	\$22,800	\$22,800
Purchased Services	\$73,005	\$99,310	\$99,310	\$80,000	\$99,788
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$62	\$0	\$0	\$0	\$0
Internal Service	\$76,197	\$100,080	\$100,080	\$100,080	\$116,076
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Community Center	\$391,893	\$482,484	\$482,484	\$432,677	\$490,506

Full Financial Summary on page(s) 166-167

Park and Recreation Department

Budget by Department

Multi-Sports Complex

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

Multi-sports	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$20,502	\$62,317	\$62,317	\$37,135	\$63,903
Supplies	\$9,982	\$36,600	\$36,600	\$12,000	\$17,600
Purchased Services	\$22,468	\$36,955	\$36,955	\$20,000	\$27,455
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$1)	\$0	\$0	\$0	\$0
Internal Service	\$24,723	\$35,858	\$35,858	\$35,858	\$18,908
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$32,557	\$0	\$0	\$0	\$0
Total Multi-sports	\$110,231	\$171,730	\$171,730	\$104,993	\$127,866

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Parkland Trust

Parkland Trust	2021 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	\$12	\$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 Parkland Trust	\$0	\$0	\$0	\$12	\$0

Full Financial Summary on page(s) 101



Planning & Community Development Department

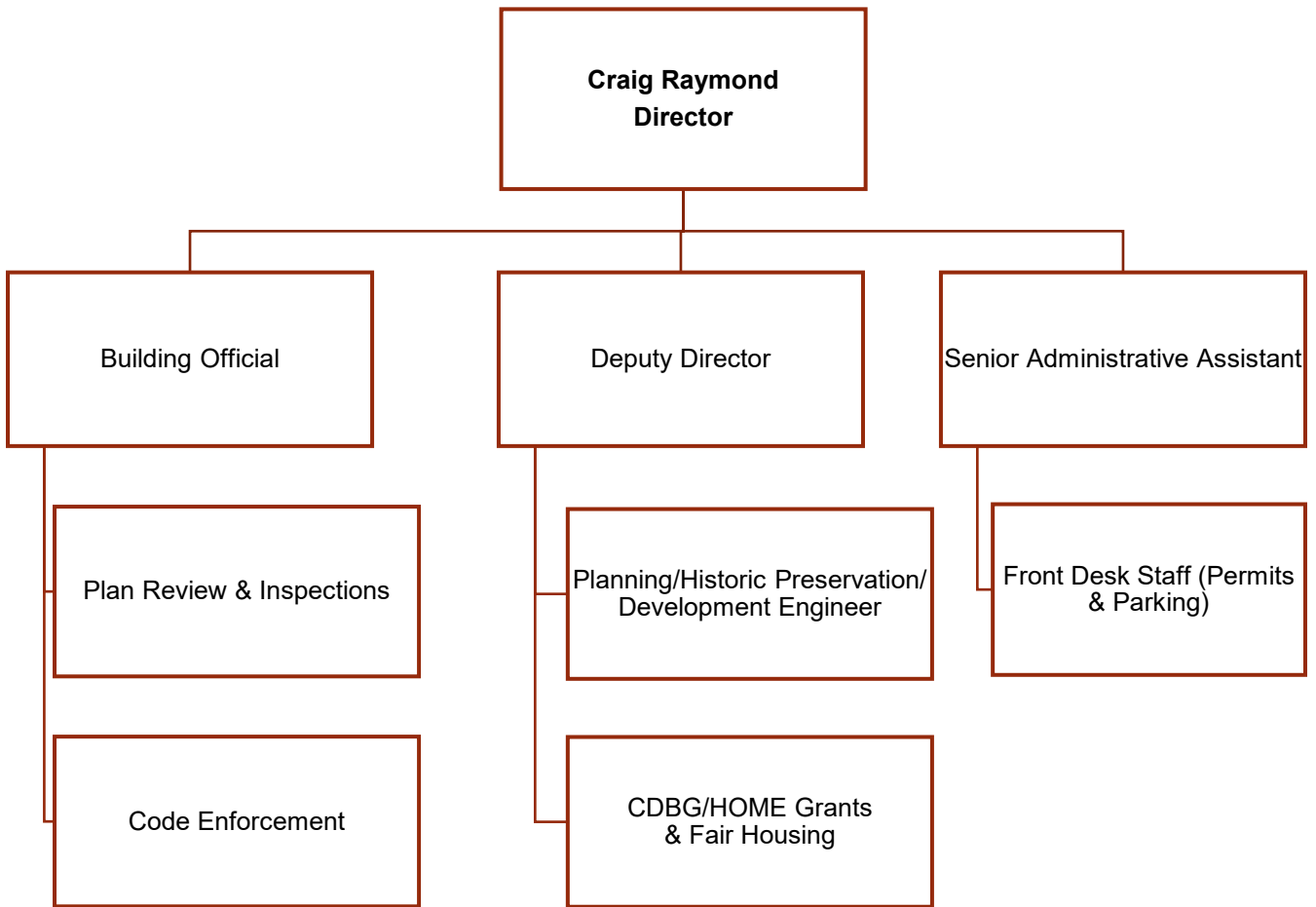
MISSION STATEMENT

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 2021 Actual	FY 2022 Actual	FY 2023 Adopted
Building Permits Fund	11.30	11.30	11.78
Federal Block Grant Fund	2.50	2.50	2.33
Federal Home Grant Fund	0.30	0.30	0.35
Parking Fund	0.60	0.60	0.45
Civic Center Facilities Fund (Moved to Admin FY23)	4.20	4.20	-
Planning Fund and Historic Preservation	10.60	10.60	9.38
Planning & CD Department Total	29.50	29.50	24.28

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 implemented Year 1 of the Downtown TIF Building Program, which allocates up to \$500,000 to help fund projects that improve the safety and aesthetic quality of buildings in the TIF District.
- Completed the North Great Falls Transportation Study, which provides recommendations to guide future transportation investments for areas of the community north of Smelter Ave. and west of Highway 87.
- Gained City Commission approval for two significant tax abatement requests: 1) Great Falls Clinic Hospital Expansion, and 2) Calumet Refinery Renewable Fuel Conversion Project.
- Planners coordinated permit review and issuance for the following projects of significance: 1) Touro Medical College, 2) Aim High/Big Sky Aquatics Center, and 3) Milwaukee Apartments.
- Planning staff who administer the City's Flood Insurance Program recently completed their 5-year program evaluation process with FEMA. This resulted in the City's Community Rating System being upgraded to a Class 6 status, resulting in 20% discount on flood insurance premiums.

Priority Goals and Objectives – For the Upcoming Year

- Complete the Department's work to gain City Commission adoption of the minor update to the City's 2013 Growth Policy.
- Substantially complete the MPO's required 5-year major update to the City's Long Range Transportation Plan.
- Assist the Downtown Development Partnership and other downtown stakeholders in obtaining and completing a Montana Main Street grant to implement various recommendations contained in the Downtown Master Plan.
- Work cooperatively with project developers to achieve the City's goal of adding substantial numbers of new housing units in all market sectors.
- Successfully fill two current vacant staff positions in the Planning Division – one Planner I/II position and the Civil Engineer position

Planning and Community Development Department

Budget by Department

Planning Operations	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$695,000	\$719,328	\$719,328	\$702,271	\$753,806
Supplies	\$2,666	\$4,600	\$4,600	\$3,500	\$5,000
Purchased Services	\$155,722	\$176,259	\$176,259	\$110,000	\$397,959
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$86,141	\$95,500	\$95,500	\$100,385	\$181,000
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$102,398	\$129,051	\$129,051	\$129,051	\$154,075
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Planning Operations	\$1,041,928	\$1,124,738	\$1,124,738	\$1,045,207	\$1,491,840

Full Financial Summary on page(s) 105-106

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

- Conducted a very successful “hands-on” historic window restoration workshop during Historic Preservation Month.
- Advocated for the City Commission to adopt Resolution 10432, which has now formally changed the name of the 10th Street Bridge to the “Arlyne Reichert Community Heritage Bridge.”
- Conducted another successful Annual Christmas Ornament sales campaign for the Black Eagle Dam ornament.
- Submitted two historic preservation grants during 2022 - the first to fund improvements to the Historic Mansfield Theater (awaiting decision by the Montana legislature), the second to the National Trust for Historic Preservation for a structural evaluation of the Boston and Montana Barn.
- After a 3-year hiatus due to the COVID-19 pandemic, the Preservation Commission held an in-person annual Historic Preservation Awards event. The event was attended by approximately 75 people, with the most notable award recognizing the renovation of the historic Great Falls High School auditorium.

Priority Goals and Objectives – For the Upcoming Year

- Continue to support adaptive re-use projects for the following historic buildings in Great Falls: 1) Cambridge Court apartment project, 2) renovation of the Rocky Mountain building for Alluvion Health Care, and 3) renovation of the Baatz building for affordable housing.

Planning and Community Development Department

Budget by Department

- Work in partnership with the City's Park and Recreation Department to complete the structural evaluation of the historic Boston and Montana Barn, as well as the fulfill the recently awarded National Trust for Historic Preservation Grant.
- Work in partnership with the Park and Recreation Department to complete a Memorandum of Understanding to guide needed improvements to the historic Vinegar Jones Cabin structure.
- Continue and enhance the Program's successful endeavors such as the annual Historic Preservation Awards, Christmas Ornament sale, and "Throwback Thursday" posts to celebrate historic preservation in Great Falls and Cascade County.
- Provide assistance to Preservation Cascade to design and implement plazas to celebrate pedestrian access to the Arlyne Reichert Community Heritage Bridge.

Historic Preservation	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$24,686	\$72,263	\$72,263	\$69,891	\$79,999
Supplies	\$263	\$600	\$600	\$100	\$600
Purchased Services	\$1,500	\$8,250	\$8,250	\$4,085	\$8,250
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$5,418	\$5,876	\$5,876	\$5,876	\$7,761
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Historic Preservation	\$31,866	\$86,989	\$86,989	\$79,952	\$96,610

Full Financial Summary on page(s) 105-106

Federal Block Grant

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

Goals and Objectives

Major Accomplishments - In the Past Year

- Awarded CDBG grants for the following projects of significance: 1) Roof replacement for Housing Authority's Sunrise Court complex, 2) All-inclusive playground for Whittier School, and 3) Great Falls Fire Rescue ambulance purchase.
- Completed HOME grant projects for two new affordable single family homes constructed by NeighborWorks at 1309 and 1313 Ave. South.

Planning and Community Development Department

Budget by Department

- Gained City Commission and HUD approval for the City’s HOME-ARP Plan, which will allow over \$1 million to be spent in the community for new affordable housing and related services to address homelessness.
- Gained City Commission approval of the 2022-2023 Annual Action Plan, which will facilitate the local expenditure of \$764,000 of Federal CDBG funds and \$319,000 of HOME funds in the community.
- Closed out CDBG Economic Development Revolving Loan for the Newberry Theater project. This loan was an important component in the funding allocation to support construction of this important addition to downtown Great Falls

Priority Goals and Objectives – For the Upcoming Year

- Gain City Commission approval for NeighborWorks’ HOME and HOME-ARP funding grants to facilitate renovation of the Baatz building for 25 affordable supportive housing units.
- Gain City Commission approval and successfully complete the \$1.2 million Revolving Loan Fund request from Dan Bateman to renovate the former Cambridge Court Assisted Living property for 50 new apartment units.
- Return the Program to an annual grant cycle process to evaluate requests from agencies to receive CDBG funds. The current process is that grant requests for funds are accepted at any time.
- Continue partnering with local agencies to allocate the remaining CDBG - COVID funds in the program to respond to local impacts associated with the pandemic.
- More aggressively market the Program to increase the number of grants and revolving loans to assist in addressing the needs of low income residents, particularly for more affordable housing.

Block Grant Admin	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$88,720	\$92,921	\$92,921	\$160,979	\$172,736
Supplies	\$2,070	\$4,200	\$4,200	\$1,000	\$2,600
Purchased Services	\$3,480	\$10,750	\$10,750	\$5,000	\$9,950
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$956	\$0	\$0	\$418	\$0
Internal Service	\$36,574	\$39,995	\$39,995	\$39,995	\$46,050
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Block Grant Admin	\$131,800	\$147,866	\$147,866	\$207,392	\$231,336

Planning and Community Development Department

Budget by Department

Block Grant Projects	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$87,428	\$90,448	\$90,448	\$21,500	\$21,256
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$9,444	\$50,000	\$5,000	\$9,444	\$50,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$91,113	\$807,630	\$897,201	\$248,665	\$747,042
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$190,176	\$545,218	\$415,137	\$190,176
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Block Grant Projects	\$187,985	\$1,138,254	\$1,537,867	\$694,746	\$1,008,474

Full Financial Summary on page(s) 127-128

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	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$23,251	\$24,339	\$24,339	\$27,283	\$28,886
Supplies	\$0	\$400	\$400	\$0	\$400
Purchased Services	\$0	\$250	\$250	\$350	\$250
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,221	\$1,350	\$1,350	\$1,350	\$1,560
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Home Grant Admin	\$24,472	\$26,339	\$26,339	\$28,983	\$31,096

Planning and Community Development Department

Budget by Department

HOME Grant Projects	2021 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	\$58,774	\$257,155	\$257,155	\$50,000	\$257,155
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total HOME Grant Projects	\$58,774	\$257,155	\$257,155	\$50,000	\$257,155

Full Financial Summary on page(s) 129-130

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 2021/2022 fiscal year, 3332 permits were issued and 8803 inspections were completed. There were 642 Public Works and 52 Fire Safety permits issued.
- Over \$78 million in building valuation and \$74 million valuation in mechanical, plumbing, electrical, and sign permits were generated. Commercial additions, repairs, multi-family, tower and roofing valuations accounted for \$32 million.
- Twenty-three new commercial projects were permitted with a value of \$33.5 million. Residential home building consisted of 49 single family homes with a valuation of \$9.7 million and repairs, garages, additions and duplexes accounted for an additional \$2.1 million.
- Approximately 85-90% of all commercial plans are now reviewed electronically.

Planning and Community Development Department

Budget by Department

- Due to retirements and staff turnover, we have hired three new Permit Techs, a Plumbing Inspector, Commercial Plans Examiner, a Residential Plans Examiner and Building Inspector.

Priority Goals and Objectives – For the Upcoming Year

- Adopt the 2021 International Building Codes.
- Work to educate the local Architects, Engineers, Contractors and homeowners on the many code changes from the 2018 I-Codes to the 2021 I-Codes.
- Work to streamline the CSS portal process and work with the public on implementation. Move towards 100% electronic commercial plan submittals.
- Continue positive outreach to architects, engineers, developers and the general public as new procedures are implemented to better serve the community.
- Continue Code Enforcement procedure and abatement of public nuisances

Building Permits	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$995,543	\$1,015,476	\$1,015,476	\$1,011,116	\$1,126,609
Supplies	\$9,715	\$20,000	\$20,000	\$10,000	\$16,000
Purchased Services	\$191,316	\$127,557	\$127,557	\$91,346	\$142,257
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$6)	\$0	\$0	\$0	\$0
Internal Service	\$147,720	\$212,528	\$212,528	\$162,528	\$267,236
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Building Permits	\$1,344,288	\$1,375,561	\$1,375,561	\$1,274,990	\$1,552,102

Full Financial Summary on page(s) 112

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.

Planning and Community Development Department

Budget by Department

Hazard Removal	2021 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	\$1,260	\$0	\$0	\$23,999	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Hazard Removal	\$1,260	\$0	\$0	\$23,999	\$0

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Parking

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

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

Goals and Objectives

Major Accomplishments - In the Past Year

- Completed installation of surveillance cameras at both parking garages enhancing prosecution of criminal activity and sense of security for patrons.
- Troubleshoot source of problems leading to poor collection of critical DMV data for unpaid ticket prosecution and collections.
- Improved signage throughout the parking district to enhance policy/procedure awareness.

Priority Goals and Objectives – For the Upcoming Year

- Increase citation collection rate.
- Transfer citation collection and primary point of contact/customer service to SP+ staff at North Garage.

Planning and Community Development Department

Budget by Department

- Install automated equipment in North Garage & South Garage enabling after-hours service in response to increased demand for parking during increased event schedule in the downtown.
- Have garage heavy maintenance projects plans and specs/bid documents completed.
- Write and publish parking system public/private partnership RFP.

Parking	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$58,473	\$63,077	\$63,077	\$63,077	\$63,618
Supplies	\$2,212	\$3,000	\$3,000	\$5,581	\$5,250
Purchased Services	\$558,371	\$538,064	\$538,064	\$550,000	\$544,826
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$1,237)	\$0	\$0	(\$1,009)	\$0
Internal Service	\$57,528	\$65,237	\$65,237	\$62,737	\$70,600
Capital Outlay	\$149,266	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Parking	\$824,612	\$669,378	\$669,378	\$680,386	\$684,294

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Development Engineers

Development Engineers	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$118,175	\$260,486	\$260,486	\$110,026	\$132,159
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Development Engineers	\$118,175	\$260,486	\$260,486	\$110,026	\$132,159

Full Financial Summary on page(s) 105-106



Police Department

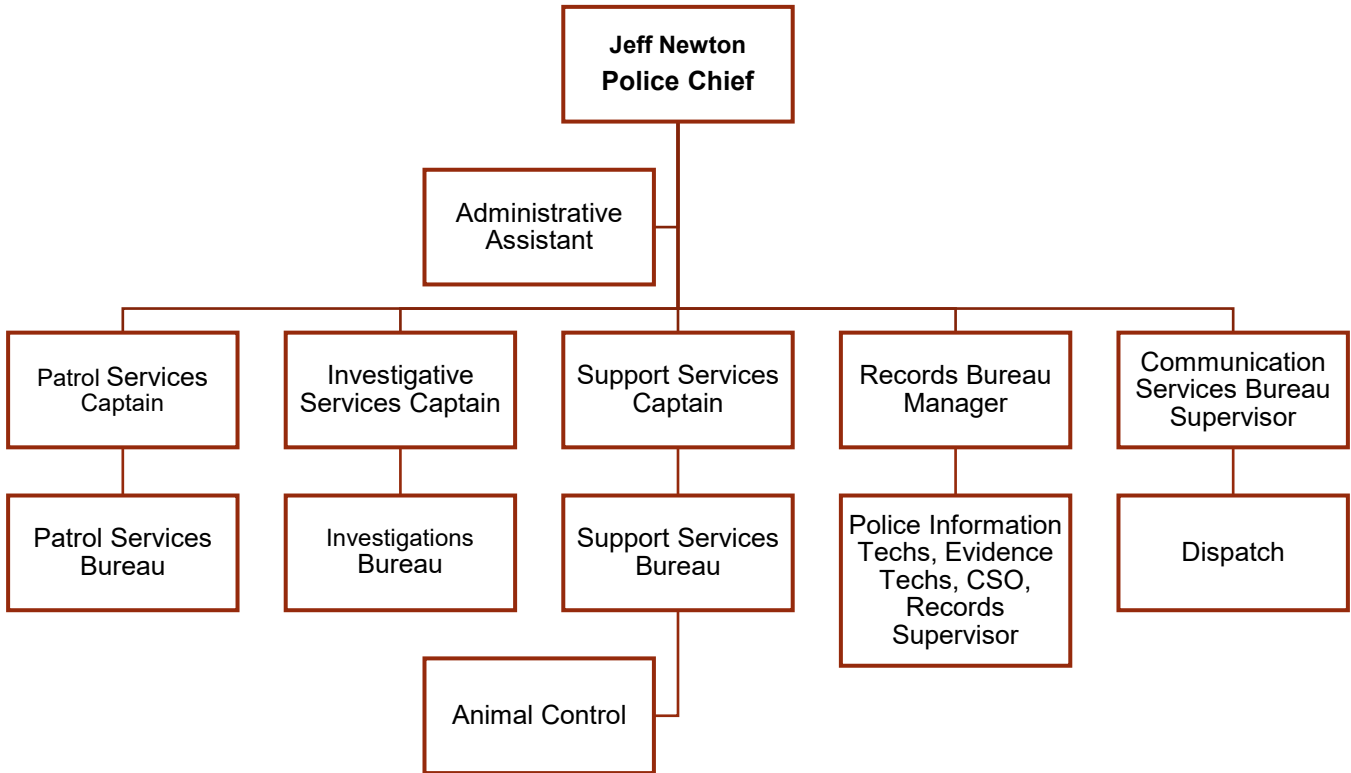
MISSION STATEMENT

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 2021 Actual	FY 2022 Actual	FY 2023 Adopted
General Fund			
Admin	1.75	1.75	1.75
Patrol Services	61.00	59.00	60.00
COPS Grant	-	-	3.00
Detectives	23.00	26.00	23.00
Support Services	12.67	12.67	13.67
Records Bureau	10.00	9.00	10.00
HIDTA Fund	1.00	1.00	1.00
911 Dispatch Center Fund	23.58	23.58	23.58
Police Department Total	133.00	133.00	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	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$247,404	\$213,455	\$213,455	\$213,455	\$228,527
Supplies	\$171,401	\$203,608	\$203,608	\$203,608	\$349,973
Purchased Services	\$83,747	\$103,722	\$103,722	\$103,722	\$132,955
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$2,057,869	\$2,129,405	\$2,129,405	\$2,129,405	\$2,285,823
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Police Admin	\$2,560,421	\$2,650,190	\$2,650,190	\$2,650,190	\$2,997,278

Full Financial Summary on page(s) 87-94

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

- Applied for and obtained the COPS hiring grant.
- Applied for and Obtained COVID funds to pay for technology needs in patrol.
- Applied for and Obtained DOJ funding for Crisis Intervention Services in Great Falls.
- The Patrol Briefing room was updated with the connections for nine MDT's to act as desktop computers for officers to complete their necessary paperwork.
- Provided the Directed Enforcement team with the necessary personnel to accomplish the needed projects that have arose in our city.

Priority Goals and Objectives – For the Upcoming Year

- Work with Support and Investigative Services to obtain and maintain patrol at full staffing.
- Meet and exceed training for all patrol officers to include updated Active Shooter, Crisis Intervention and all necessary certifications.

Police Department

Budget by Department

- Provide the HRU tactical unit with all necessary tools, equipment and technology needed to accomplish the objectives of the GFPD.
- Provide consistent leadership and development strategies to the new Sergeant's assigned to patrol services.
- Add two additional Special Response Vehicles to the GFPD fleet including ballistic shields, breaching tools and all necessary equipment needed to respond to major events.

Patrol	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$6,712,457	\$6,853,958	\$6,853,958	\$6,781,789	\$7,591,897
Supplies	\$51,864	\$43,377	\$43,377	\$74,881	\$59,585
Purchased Services	\$17,865	\$11,895	\$11,895	\$17,601	\$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	\$6,782,185	\$6,909,230	\$6,909,230	\$6,874,272	\$7,681,577

Full Financial Summary on page(s) 87-94

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

- Completed DEA Task Force Officer Process.
- Added a new member to the HIDTA Task Force, DCI agent.
- New Investigator Training Topics are identified which will be managed by available training and funds.
- New equipment has been purchased that will assist in investigations. Three detectives attended a certification course for cell phone extraction.
- Bureau continues to work well with all Federal partners in the investigation of a myriad of crimes. Bureau is also working to improve relations with the ATF in an effort to investigate firearms crimes.

Priority Goals and Objectives – For the Upcoming Year

- Continue to upgrade and improve technological equipment and software to complete investigations. This allows for a better product and provides a better customer service.

Police Department

Budget by Department

- Fill vacant ISB slots: one general case and Marshall's Task Force positions that have been vacated.
- Continue to formalize new investigators training regimen to ensure that new investigators are equipped to complete assignments that they are assigned to.
- HIDTA goal is to continue to combat the opioid epidemic that is plaguing Montana. This will be completed by continuing to work with our state, federal partners and NGO's to reduce the amount of overdoses and overdose deaths within the City of Great Falls.
- Identify funding source to purchase Field Op's (RMS) for assigned investigators. This will allow for more access to active investigations while out in the field which will save time and resources during investigations.

Investigation Services	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$3,173,256	\$3,203,032	\$3,203,032	\$3,181,016	\$2,922,002
Supplies	\$37,228	\$24,504	\$24,504	\$24,504	\$29,159
Purchased Services	\$18,277	\$14,860	\$14,860	\$8,319	\$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	\$3,228,761	\$3,242,396	\$3,242,396	\$3,213,839	\$2,966,546

Full Financial Summary on page(s) 87-94

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

- De-escalation instructor course completed in April. Department has 10 certified instructors, which now adds de-escalation component of training to the department ACCS program.
- Dispatch application process streamlined. Applications and history statements now done through PoliceApp; good working relationship with Human Resources in this process.

Police Department

Budget by Department

- Successfully completed new in-house supervisor training. Newly developed course for GFFD supervisors, which covered two and a half days with 14 supervisors attending.
- Revamped Field Training Officer program; Training officers attend monthly meetings that not only address how trainee is progressing, but adds training blocks for trainers.
- Upgraded to evaluation system software; user friendly interface allowing for supervisors to complete mid-year feedbacks and end of year evaluations.

Priority Goals and Objectives – For the Upcoming Year

- Complete locker room upgrades utilizing funds from COVID grant shared between GFFR and GFFD. Work is approximately 50% complete and should be complete by 10/31/22.
- Awaiting successful award of 2022 Justice Assistance Grant for purchase of Mobile Data terminals, patrol vehicle vault and entry tools, and 3D mapping software for investigations.
- Complete interview room recording system upgrade to close out 2021 Justice Assistance Grant.
- Conduct active shooter and rescue task force training. Training brings officers current on proper tactics and techniques for response to an active shooter situation.
- Training section to host 4-6 in house schools. Allows for free training slots for GFFD personnel, saving on limited training budget dollars.

Support Services	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$1,225,496	\$1,331,795	\$1,331,795	\$1,331,795	\$1,502,326
Supplies	\$104,068	\$89,259	\$97,001	\$97,001	\$114,999
Purchased Services	\$141,673	\$147,040	\$147,040	\$130,482	\$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	\$1,471,238	\$1,568,094	\$1,575,836	\$1,559,278	\$1,805,248

Full Financial Summary on page(s) 87-94

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

- Cross-trained records staff. This allows for rotation of duties and ensures trained staff are available during the absences of others.

Police Department

Budget by Department

- 2008 case files have been scanned and added to the department's Record Management System.
- All evidence staff completed CJIN training. This training and knowledge allows staff to more thoroughly research property in order to monitor stolen and/or recovered property entries.
- The Records Bureau head facilitated Central Square (Zuercher) training to newly promoted Sergeants. The training provided enhanced proficiency in utilizing the system and how to use functions most effectively for time efficiency and clearer communication.
- Over 10,000 pieces of evidence in 37 different storage locations within the evidence area were audited.

Priority Goals and Objectives – For the Upcoming Year

- Complete scanning of 2009 and 2010 case files and add them to Zuercher.
- Complete digitization of 2000 and 2001 case files from microfilm.
- Work with defined PD group, city engineer, finance and architecture firm to plan an additional building or evidence remodel to accommodate the growing needs of storing evidence.
- Work with other bureaus to create a user group to train Zuercher users. This was a previous year goal that was not completed.
- Work with evidence staff to continue reorganization and audits of multiple evidence locations.

Records Bureau	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$655,088	\$635,796	\$635,796	\$635,796	\$732,811
Supplies	\$21,626	\$22,645	\$22,645	\$15,130	\$23,645
Purchased Services	\$1,840	\$2,100	\$2,100	\$1,000	\$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	\$678,554	\$660,541	\$660,541	\$651,926	\$758,706

Full Financial Summary on page(s) 87-94

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.

Police Department

Budget by Department

Goals and Objectives

Major Accomplishments - In the Past Year

- Implemented the Panama Schedule – Comprising of a 12 hours shifts with alternating schedule. The new shift schedule maximized coverage due to staffing shortage.
- Installed new security cameras at the Emergency Communications Center.
- Participated in the National Public Safety Telecommunicators Week during the month of April, which recognized those in the communications field.
- State radio upgrades to the Flying J & Pac Steele repeater sites were completed to include the upgrades to the radio computers at the 9-1-1 Center.
- Completed the Montana State 9-1-1 Grant to convert our GIS data to the NENA NG911 standards, plus the decision was made to discontinue use of the VEP software.

Priority Goals and Objectives – For the Upcoming Year

- Continue to actively recruit and retain qualified applicants for the communications center.
- Fully implement Text to 9-1-1, and make it operational prior to the 2023 school year.
- Continue to evaluate the security needs of the Emergency Communications Center.
- Continue to explore how we will provide redundant services at our alternate location while being fiscally responsible.
- Monitor the State’s progress towards a Statewide ESInet.

911 Dispatch Center	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$1,655,062	\$1,863,279	\$1,863,279	\$1,542,590	\$1,960,287
Supplies	\$32,302	\$9,623	\$9,623	\$9,623	\$10,903
Purchased Services	\$277,983	\$194,582	\$194,582	\$175,000	\$220,599
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$176,291	\$198,979	\$198,979	\$198,979	\$216,141
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$36,021	\$0	\$0	\$0	\$0
Total 911 Dispatch Center	\$2,177,659	\$2,266,463	\$2,266,463	\$1,926,192	\$2,407,930

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Police Department

Budget by Department

COPS Grant

COPS Grant	2021 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	\$287,073
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	\$0	\$0	\$0	\$0	\$287,073

Full Financial Summary on page(s) 87-94

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	2021 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	\$1,989	\$0
Purchased Services	\$135,630	\$0	\$145,000	\$141,229	\$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	\$344,591	\$346,674	\$346,674	\$346,674	\$346,674
Total 911 Special Revenue	\$480,220	\$346,674	\$491,674	\$489,892	\$346,674

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Police Special Revenue

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

Police Department

Budget by Department

Police Special Revenue	2021 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	\$25,222	\$0	\$75,000	\$42,952	\$0
Purchased Services	\$98,775	\$900	\$43,335	\$64,320	\$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	\$705	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Police Special	\$123,997	\$900	\$118,335	\$107,977	\$900

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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	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$0	\$0	\$0	\$12,795	\$0
Supplies	\$6,431	\$0	\$0	\$128	\$0
Purchased Services	\$587	\$0	\$0	\$9,692	\$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	\$7,018	\$0	\$0	\$22,615	\$0

Police Department

Budget by Department

HIDTA Grant	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$77,456	\$69,998	\$69,998	\$60,000	\$73,060
Supplies	\$4,813	\$0	\$50,000	\$3,560	\$0
Purchased Services	\$108,088	\$0	\$96,977	\$103,398	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total HIDTA Grant	\$190,358	\$69,998	\$216,975	\$166,958	\$73,060

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Police Debt Service

Police Debt Service	2021 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	\$231,570	\$231,571	\$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	\$231,571	\$231,570	\$231,570	\$231,570

Full Financial Summary on page(s) 87-94



Public Library

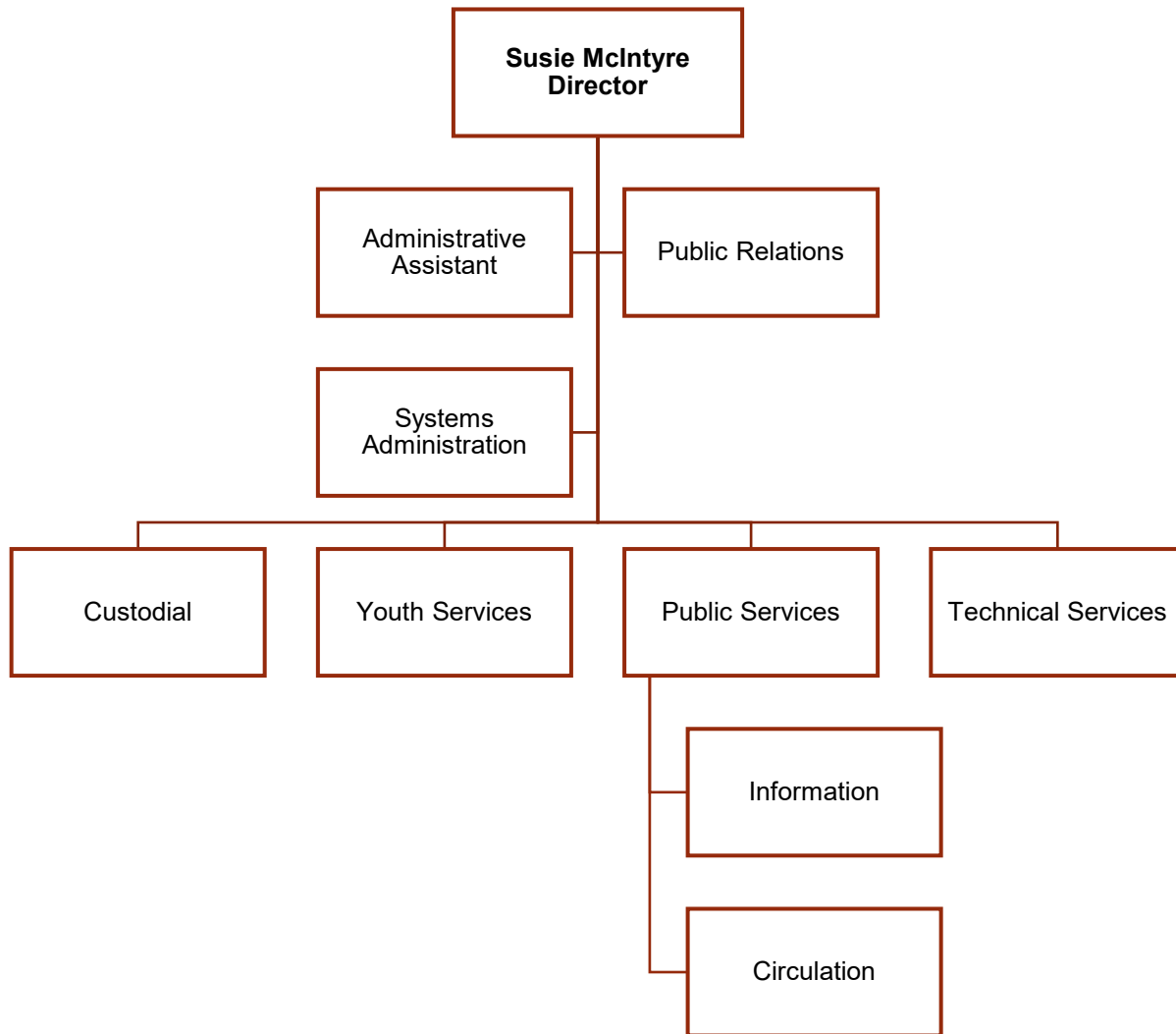
MISSION STATEMENT

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 2021 Actual	FY 2022 Actual	FY 2023 Adopted
Library Fund	17.80	17.80	18.18
Library Department Total	17.80	17.80	18.18

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 transitioned our security and inventory system to Radio-Frequency Identification.
- The Library completed the repair of the roof.
- The Library started a Master Planning process. Our consultants have gathered community feedback and assessed Library building and services.
- The Library expanded our community outreach by redesigning our website, starting Ready2Read classes for early childhood educators, expanding our Teen Loot Box program, co-sponsoring both the 2nd annual Juneteenth celebration and the 2nd annual Big River Ruckus.
- The Library is partnering with North Central Independent Living Services, Alluvion and the Center for Mental Health on a pilot project embedding behavioral health support/community health specialists within the Library and providing on-call behavioral health support to Library staff.

Priority Goals and Objectives – For the Upcoming Year

- Complete the Library Master Plan and present it to the community.
- Finish the upgrading of the Library’s network calbing and upgrade the Library’s fiber connection to improve our Broadband speed to 1 Gig.
- Install a permanent StoryWalk in Gibson Park and create a visual connection from the Park to the Library by creating a painted path on the sidewalk.
- Join the Partners to provide expanded access to materials for Library patrons.
- Explore ways to lower barriers for young people to access Library materials by examining Library policies and building partnerships with local school districts.

Library Admin	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$1,105,957	\$1,140,917	\$1,140,917	\$1,143,182	\$1,261,712
Supplies	\$26,268	\$24,100	\$24,100	\$24,100	\$24,100
Purchased Services	\$134,221	\$157,245	\$157,245	\$157,245	\$163,272
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$215	\$450	\$450	\$450	\$450
Internal Service	\$101,039	\$105,172	\$105,172	\$105,172	\$115,419
Capital Outlay	\$0	\$260,000	\$260,000	\$236,319	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Library Admin	\$1,367,699	\$1,687,884	\$1,687,884	\$1,666,468	\$1,564,953

Full Financial Summary on page(s) 102-103

Public Library

Budget by Department

Library Bookmobile

Bookmobile	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$22,720	\$24,224	\$24,224	\$14,346	\$0
Supplies	\$515	\$1,800	\$1,800	\$2,500	\$1,800
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$6,470	\$4,341	\$4,341	\$4,341	\$3,366
Capital Outlay	\$128,917	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Bookmobile	\$158,623	\$30,365	\$30,365	\$21,187	\$5,166

Full Financial Summary on page(s) 102-103

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	2021 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	\$74,959	\$10,000	\$10,000	\$25,722	\$6,700
Purchased Services	\$289,310	\$229,256	\$594,527	\$239,184	\$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	\$32,134	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Library Foundation	\$396,404	\$239,256	\$604,527	\$264,905	\$239,730

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Public Works Department

MISSION STATEMENT

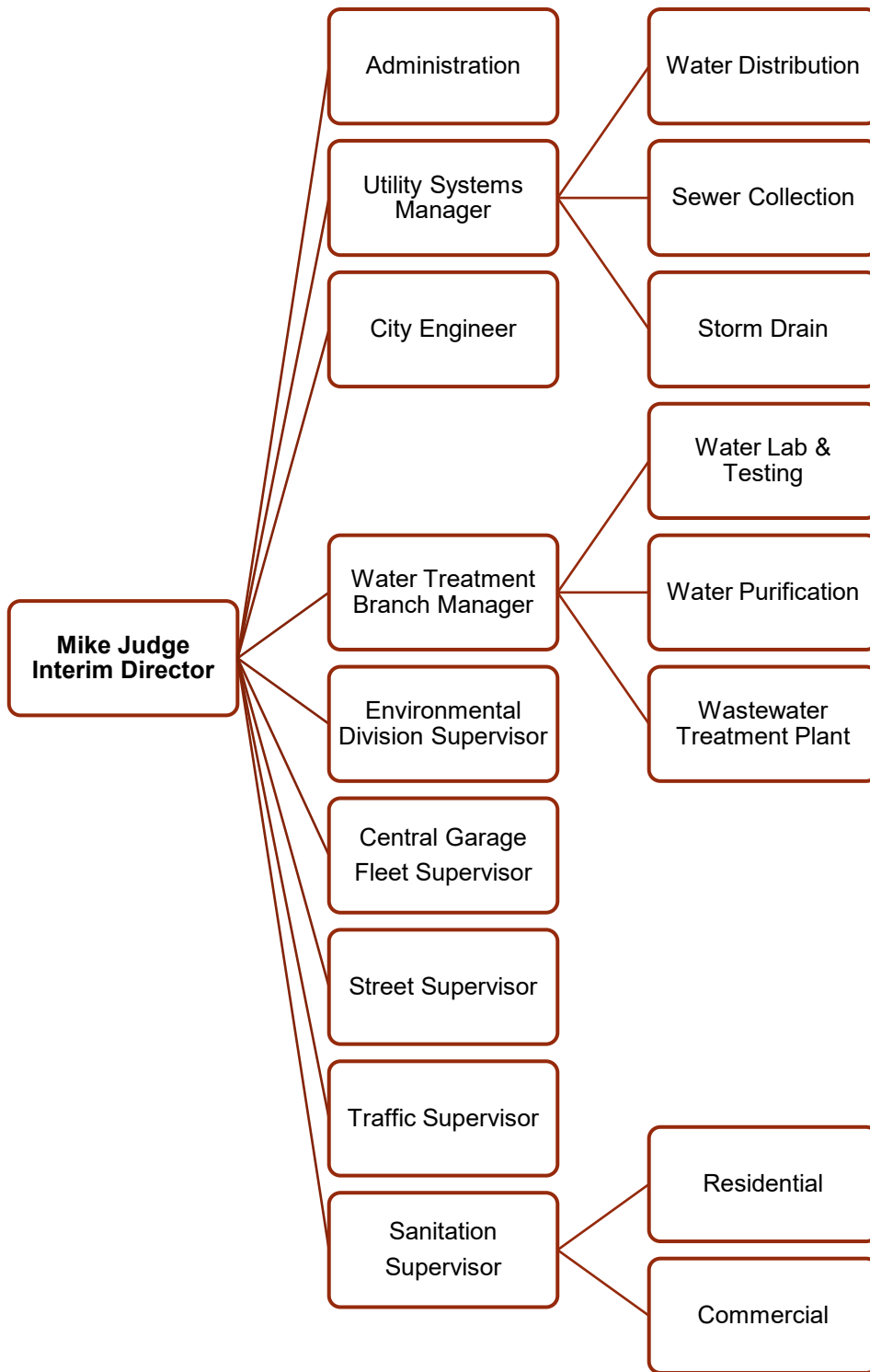
The City of Great Falls Public Works Department will meet the needs of our community by professionally managing the public infrastructure and ensuring a safe, clean, and healthy environment. We will accomplish our Mission by:

- 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted
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	14.00	18.00	18.25
Water Fund			
Lab Testing	2.00	2.00	2.00
Purification	14.00	14.00	13.90
Distribution	18.40	18.40	18.90
Sewer Fund			
Sewer Treatment	0.25	0.25	0.10
Sewer Collection	11.40	11.40	10.90
Environmental Compliance	2.40	2.40	2.50
Storm Drain Fund			
Storm Drain Collection	0.20	0.20	0.20
Storm Drain Environmental	2.35	2.35	2.50
Sanitation Fund			
Residential	11.51	11.51	10.51
Commercial	8.51	8.51	9.51
Central Garage Fund	11.93	11.93	11.93
Public Works Department Total	131.00	135.00	135.25

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

- Presented at Neighborhood Councils on issues affecting neighborhoods, to promote open and accessible government.
- Participated in Nutrient Work Group meetings with other representatives of major Montana Cities, consultants and State representatives.
- Increased use of Asset Management software through additional training and addition of Request module to streamline work requests and reduce multiple entries of work info.
- Continued wellness and safety meetings to increase employee overall health, wellness and safety and reduce sick days and injuries.

Public Works Department

Budget by Department

- Continued to use Social Media to inform and educate citizens about our day-to-day operations. Revised City Webpages to provide additional information and education.

Priority Goals and Objectives – For the Upcoming Year

- Continue to provide seamless & excellent ratepayer and customer service.
- Continue use of Social Media to inform and educate citizens about our day-to-day operations and projects.
- Continue employee education and activities to promote safety and wellness in the workplace.
- Fill vacant Department Leadership positions and smoothly transition to new management.
- Complete Department “Branch” Organizational Update.

Public Works Admin	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$422,177	\$420,780	\$420,780	\$426,780	\$457,295
Supplies	\$26,873	\$56,200	\$56,200	\$35,000	\$41,700
Purchased Services	\$102,162	\$148,301	\$148,301	\$95,000	\$139,999
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$75,269	\$84,723	\$84,723	\$84,663	\$94,902
Capital Outlay	\$0	\$18,000	\$18,000	\$0	\$18,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Public Works Admin	\$626,481	\$728,004	\$728,004	\$641,443	\$751,896

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Street Maintenance and Traffic

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

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

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

Public Works Department

Budget by Department

Goals and Objectives

Major Accomplishments - In the Past Year

- Milled, overlaid and chip sealed 20 blocks of Upper River Road. Mill & overlaid 6 blocks of Market Place Drive. Impacted 1511 city blocks with street maintenance efforts.
- Completed ADA upgrades and paving around Longfellow Elementary.
- Chip sealed 85 blocks of City Streets.
- Overlaid the basketball court at Granda Vista Park for P&R.
- Purchased a new Asphalt Paver and repurposed a street sweeper chassis into a new street paint striping unit.

Priority Goals and Objectives – For the Upcoming Year

- Complete ADA upgrades and paving around Lincoln Elementary and 33rd Street South from 10th Ave South to 15th Ave South.
- Reconstruct East Fiesta and repair the Giant Springs Rd. slump with BaRSAA funding.
- Reconstruct 52nd Street North from 7th Ave North to 10th Ave North.
- Complete the Facility Improvements in the Public Works Complex.
- Achieve a fully staffed Street Division and maintain Traffic's full status.

Street Maintenance	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$2,032,925	\$2,096,849	\$2,096,849	\$1,900,000	\$2,170,036
Supplies	\$1,166,525	\$1,459,635	\$1,459,635	\$1,222,890	\$1,459,635
Purchased Services	\$183,673	\$663,121	\$641,677	\$300,000	\$558,601
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$52,401	\$0
Internal Service	\$1,473,116	\$1,487,494	\$1,487,494	\$1,487,494	\$1,755,378
Capital Outlay	\$1,720,967	\$1,035,000	\$1,261,806	\$731,046	\$1,650,252
Transfer Out	\$50,000	\$50,000	\$50,000	\$50,000	\$60,399
Total Street Maintenance	\$6,627,206	\$6,792,099	\$6,997,461	\$5,743,831	\$7,654,301

Traffic	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$461,304	\$456,809	\$456,809	\$456,809	\$473,149
Supplies	\$64,806	\$112,800	\$112,800	\$100,000	\$162,800
Purchased Services	\$17,185	\$26,830	\$26,830	\$20,000	\$22,430
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$75,028	\$81,909	\$81,909	\$81,909	\$94,015
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Traffic	\$618,323	\$678,348	\$678,348	\$658,718	\$752,394

Full Financial Summary on page(s) 117-118

Public Works Department

Budget by Department

Gas Tax BarSAA

Gas Tax BarSAA	2021 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	\$106	\$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	\$645,808	\$0
Capital Outlay	\$726,162	\$2,325,000	\$2,325,000	\$129,988	\$1,268,369
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Gas Tax BarSAA	\$1,011,603	\$2,325,000	\$2,325,000	\$775,901	\$1,268,369

Full Financial Summary on page(s) 121

Water

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

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

Water-Central Garage

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

Public Works Department

Budget by Department

Central Garage	2021 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	\$16,354	\$0	\$0	\$0	\$27,700
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	\$31,160	\$305,370	\$305,370	\$31,160	\$332,440
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$47,514	\$305,370	\$305,370	\$31,160	\$360,140

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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

- Repaired 37 water main breaks.
- Water main replaced on SW side (2nd & 3rd Ave. SW from 3rd St to 6th St. SW).
- Started the 1st and 2nd Ave So water main replacement.
- Installed 650 MXU's.
- Sent bid in for the solid waste study.

Priority Goals and Objectives – For the Upcoming Year

- Water system model and water master plan update.
- Complete the 1st and 2nd Ave So. Water main replacement.
- Complete the SW side Phase two water main replacement.
- Install a minimum of 500 MXU's.
- Continue replacing water meters as needed.

Public Works Department

Budget by Department

Water Distribution	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$1,564,445	\$1,529,231	\$1,529,231	\$1,408,466	\$1,625,304
Supplies	\$233,552	\$399,250	\$399,250	\$399,540	\$426,250
Purchased Services	\$99,694	\$101,401	\$101,401	\$99,694	\$101,601
Debt Service	\$2,383,790	\$2,281,586	\$2,281,586	\$2,281,586	\$2,282,444
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$9,880	\$0	\$0	\$22,340	\$0
Internal Service	\$884,320	\$967,650	\$967,650	\$936,089	\$1,078,538
Capital Outlay	\$1,888,850	\$3,500,000	\$3,520,000	\$3,471,309	\$3,780,529
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Distribution	\$7,064,532	\$8,779,118	\$8,799,118	\$8,619,024	\$9,294,666

Full Financial Summary on page(s) 151-153

Utility Bond Construction

Utility Bond Construction	2021 Actual Amount	2021 Actual Amount	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	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$30,111	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Loss of Reserves	\$0	\$0	\$0	\$0	\$0
Total Utility Bond Const.	\$30,111	\$0	\$0	\$0	\$0

Full Financial Summary on page(s) 151-153

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.

Public Works Department

Budget by Department

Water Lab & Testing	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$148,867	\$169,810	\$169,810	\$68,442	\$172,422
Supplies	\$24,717	\$26,495	\$26,495	\$26,495	\$27,505
Purchased Services	\$59,375	\$62,540	\$62,540	\$62,540	\$63,504
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$11,129	\$13,219	\$13,219	\$13,219	\$18,572
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Lab & Testing	\$244,089	\$272,064	\$272,064	\$170,696	\$282,003

Full Financial Summary on page(s) 151-153

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

- Replaced filter building stairs located by laboratory.
- Repaired roof in supervisors office as well as repairs to facility buildings.
- Started phase II filter rehabilitation. Completion and construction tentatively slated for October 2022.
- Staged generator at Gore Hill P.S. with improvements due to complexities.
- Upgraded PLC at Gore Hill and continue to make improvements to SCADA controls.

Priority Goals and Objectives – For the Upcoming Year

- Finish Solids Mitigation Engineering and bid project to start construction in 2023.
- Evaluation of Hill 57 and 33rd St. pump station for needed improvements.
- Evaluation of 33rd street tank and needed improvements to extend life of the tank.
- Phase III filter rehabilitation engineering.
- Complete phase II filter rehabilitation.

Public Works Department

Budget by Department

Water Purification	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$1,060,658	\$1,315,381	\$1,315,381	\$1,060,658	\$1,290,803
Supplies	\$523,515	\$852,599	\$852,599	\$523,515	\$1,074,664
Purchased Services	\$675,785	\$792,887	\$796,387	\$675,786	\$799,446
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$678,305	\$848,733	\$848,733	\$847,759	\$958,258
Capital Outlay	\$3,260,923	\$3,025,000	\$3,282,105	\$2,000,000	\$6,427,122
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Purification	\$6,199,187	\$6,834,600	\$7,095,205	\$5,107,718	\$10,550,293

Full Financial Summary on page(s) 151-153

Sewer

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

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

Sewer-Central Garage

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

Public Works Department

Budget by Department

Central Garage	2021 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	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$455,210	\$455,210	\$520,056	\$38,270
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$0	\$455,210	\$455,210	\$520,056	\$38,270

Full Financial Summary on page(s) 154-156

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.
- Completed 42 blocks of lining project.
- Four contracted spot repairs completed for the lining project.
- 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.
- 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.

Public Works Department

Budget by Department

Sewer Collections	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$804,406	\$913,827	\$913,827	\$820,000	\$904,229
Supplies	\$68,442	\$74,000	\$74,000	\$76,000	\$97,000
Purchased Services	\$20,790	\$42,460	\$42,460	\$30,000	\$42,673
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$861,425	\$879,048	\$879,048	\$874,365	\$885,006
Capital Outlay	\$251,474	\$1,400,000	\$1,520,052	\$1,053,122	\$1,467,465
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Collections	\$2,006,537	\$3,309,335	\$3,429,387	\$2,853,487	\$3,396,373

Full Financial Summary on page(s) 154-156

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 nearly completed.
- Substation transformer oil changed.
- Electrical testing of breakers on substation completed.
- HVAC for solids building engineering done and will be bid out fall of 2022.

Priority Goals and Objectives – For the Upcoming Year

- Complete sanitary sewer river crossing engineering.
- Repairs to be engineered and completed to Final Basin 2 and prepare for #1.
- Continue to engage in the Nutrient Work Group meetings.
- Assist in the city wide solids mitigation projects.
- Substation breakers will be reconditioned or replaced.

Public Works Department

Budget by Department

Sewer Treatment	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$4,868	\$26,353	\$26,353	\$6,400	\$14,283
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$3,686,209	\$3,958,068	\$3,968,568	\$3,968,568	\$4,265,214
Debt Service	\$1,831,848	\$1,491,827	\$1,491,827	\$1,491,827	\$1,153,037
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$4,125	\$0	\$0	\$17,023	\$0
Internal Service	\$303,883	\$327,803	\$327,803	\$327,803	\$351,188
Capital Outlay	\$429,469	\$4,885,000	\$4,933,518	\$2,605,147	\$7,638,894
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Treatment	\$6,260,401	\$10,689,051	\$10,748,069	\$8,416,768	\$13,422,616

Full Financial Summary on page(s) 154-156

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

- Maintained excellent level of service even while being short staffed.
- Upgraded security system at Septic Receiving station in order to monitor users as well as main gate of WWTP.
- Continued process to reissue / renew permits for existing industrial users.
- Issued one new Industrial Discharge Permit.
- Continued ongoing discussions and coordination with industrial users in order to improve overall working relationships.

Priority Goals and Objectives – For the Upcoming Year

- Finalize Local Limits and update City Ordinance accordingly.
- Complete necessary updates to pertinent sections of City Ordinance in regards to ongoing Title 13 revisions.
- Continue process to reissue administratively extended industrial user permits.
- Fill IPT Compliance Tech position in order to alleviate work load issues with current staff.
- Continue to evaluate and improve overall IPT inspection protocols to ensure inspections are complete and thorough.

Public Works Department

Budget by Department

Sewer Environmental	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$185,718	\$218,741	\$218,741	\$185,718	\$248,385
Supplies	\$3,214	\$12,953	\$12,953	\$8,000	\$11,688
Purchased Services	\$73,973	\$140,492	\$140,492	\$80,000	\$144,445
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$36,252	\$42,139	\$42,139	\$42,139	\$50,063
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Environmental	\$299,157	\$414,325	\$414,325	\$315,857	\$454,581

Full Financial Summary on page(s) 154-156

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

- Completed phase 2 Valeria Way project.
- Completed phase 2 of the West Hill project.
- Cleaned one quarter of the storm drain system.
- Maintained the storm retention and detention ponds to comply with MS4.
- Started planning for a solids waste study.

Priority Goals and Objectives – For the Upcoming Year

- Phase one of the central Ave storm drain project.
- Storm drain master plan/model.
- Westgate storm project.
- Phase 3 of Valeria Way (lining project).
- Clean one quarter of the storm system.

Public Works Department

Budget by Department

Storm Drain Collection	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$19,710	\$20,130	\$20,130	\$20,122	\$21,089
Supplies	\$6,436	\$7,500	\$7,500	\$5,000	\$7,500
Purchased Services	\$53,260	\$41,700	\$89,108	\$44,189	\$42,312
Debt Service	\$797,818	\$795,212	\$795,212	\$795,212	\$796,309
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$3,466	\$0	\$0	\$7,057	\$0
Internal Service	\$387,414	\$416,937	\$416,937	\$389,715	\$503,197
Capital Outlay	\$895,579	\$1,635,000	\$2,499,700	\$2,374,025	\$3,442,426
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Collection	\$2,163,682	\$2,916,479	\$3,828,587	\$3,635,320	\$4,812,833

Full Financial Summary on page(s) 157-158

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

- Continued progress on Storm Drain Design Manual as well as newly proposed policies. Hoping to be finalized in 1st half of FY23.
- Completed all year five activities in the Storm Water Management Plan and submitted Annual Report ahead of deadline.
- Completed NOI package for new MS4 permit.
- Continued coordinating with other local entities (Cascade Conservation District & Sun River Watershed Group).
- Maintained excellent level of service even while being short staffed.

Priority Goals and Objectives – For the Upcoming Year

- Update and modify Storm Water Management Plan (SWMP) to reflect new MT DEQ MS4 Permit.
- Fill Environmental Program Specialist position in order to alleviate work load issues with current staff.
- Complete remainder of year one activities associated with the new MS4 permit.
- Complete updates to Storm Drain Design Manual (SDDM) including newly proposed Preferred Contractor Program (PCP) and Regional Treatment Facility (RTF) policies.
- Conduct seminar / training session to introduce updates to SDDM as well as PCP and RTF policies.

Public Works Department

Budget by Department

Storm Drain Environmental	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$193,321	\$227,653	\$227,653	\$180,454	\$241,658
Supplies	\$959	\$15,505	\$15,505	\$2,000	\$14,878
Purchased Services	\$59,232	\$132,057	\$132,057	\$80,696	\$146,397
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$42,459	\$38,775	\$38,775	\$38,775	\$47,563
Capital Outlay	\$90,590	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Environmental	\$386,562	\$413,990	\$413,990	\$301,925	\$450,496

MS4 PHASE II UPGRADES	2021 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	\$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) 157-158

Sanitation

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

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

Public Works Department

Budget by Department

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

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

Goals and Objectives

Major Accomplishments - In the Past Year

- Refurbished a Residential side load and put it back on the streets.
- Paid off Sanitation loan.
- Rate increase in both Commercial & Residential.
- Worked on solid waste study.
- Added 32 new Commercial stop since Jan 2022.

Priority Goals and Objectives – For the Upcoming Year

- Continue to add more Residential & Commercial stops.
- Adding a new truck each year to the fleet.
- Look at the options from the Solid Waste Study.
- Look at switching Rear load Commercial to Front Load.
- Trying to get back to full staff and possibly add one more driver & foreman to sanitation.

Central Garage	2021 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	\$251,849	\$247,798	\$247,798	\$247,797	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$254,303	\$0	\$0	\$0	\$408,550
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$506,152	\$247,798	\$247,798	\$247,797	\$408,550

Public Works Department

Budget by Department

Sanitation Commercial	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$691,835	\$680,647	\$680,647	\$661,311	\$789,478
Supplies	\$154,679	\$155,250	\$155,250	\$201,872	\$240,635
Purchased Services	\$357,153	\$373,140	\$373,140	\$373,140	\$430,838
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$4,160	\$0
Internal Service	\$326,625	\$344,571	\$344,571	\$344,571	\$437,686
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total San. Commercial	\$1,530,292	\$1,553,608	\$1,553,608	\$1,585,054	\$1,898,637

Sanitation Residential	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$927,063	\$960,005	\$960,005	\$927,063	\$897,920
Supplies	\$183,035	\$205,292	\$205,292	\$261,217	\$294,706
Purchased Services	\$684,532	\$682,080	\$682,080	\$684,532	\$769,549
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$5,399	\$0	\$0	\$21,879	\$0
Internal Service	\$453,484	\$490,355	\$490,355	\$490,355	\$580,761
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total San. Residential	\$2,253,513	\$2,337,732	\$2,337,732	\$2,385,046	\$2,542,936

Full Financial Summary on page(s) 159-160

Central Garage

The Central Garage functions include maintenance, fuel dispensing and replacement services for all major vehicles and motor equipment (approximately 502) owned by the City and the Great Falls Housing Authority.

Goals and Objectives

Major Accomplishments - In the Past Year

- Completed repairs in back shop.
- Completed removal of underground tanks at Fire Station #1.
- Began reconditioning process for three Fire Engines.

Priority Goals and Objectives – For the Upcoming Year

- Transition all new units for police patrol to hybrids for increased fuel savings and reduce our overall fuel consumption.

Public Works Department

Budget by Department

- Provide in house rock chip repair program to reduce the amount of windshields we purchase each year.
- Continue to replace aging shop equipment for increased workplace safety.
- Finish remodel of lunch/break room.
- Complete reconditioning process for three Fire Engines.

Central Garage	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$993,455	\$984,302	\$984,302	\$975,000	\$1,034,039
Supplies	\$935,936	\$865,400	\$865,400	\$865,400	\$940,760
Purchased Services	\$103,160	\$86,375	\$112,969	\$133,074	\$85,275
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$5,191	\$0
Internal Service	\$170,599	\$230,908	\$230,908	\$228,407	\$243,923
Capital Outlay	\$560,657	\$1,146,686	\$1,636,942	\$1,555,701	\$1,072,940
Transfer Out	\$67,930	\$0	\$0	\$0	\$0
Total Central Garage	\$2,831,737	\$3,313,671	\$3,830,521	\$3,762,773	\$3,376,937

Full Financial Summary on page(s) 176

Engineering

The Engineering Division provides technical support for the utilities and operations divisions of Public Works and all other departments within the City. Support of the utilities, environmental, and street operations are the primary focus of engineering. Other departments receive engineering support as agreed upon or projected during the budget process. Engineering is also responsible for new subdivision construction and privately financed public infrastructure extensions, and provides utility and other information to consultants, other agencies, and the general public.

The composition of revenues is affected by the level of subdivision construction activity, the number of permits issued, and the number of TIF projects. These are relatively small portions of the division budget. Non-public works department revenues fluctuate with the number and size of projects available. The majority of revenue is received for services provided to other divisions of the Public Works Department.

Goals and Objectives

Major Accomplishments - In the Past Year

- Completed the design, bidding, and have awarded the second phase of the Water Treatment Plant Filter Replacement project.
- Created a policy that allows the City to better manage underground utilities that are installed within the public Right-of-Way.

Public Works Department

Budget by Department

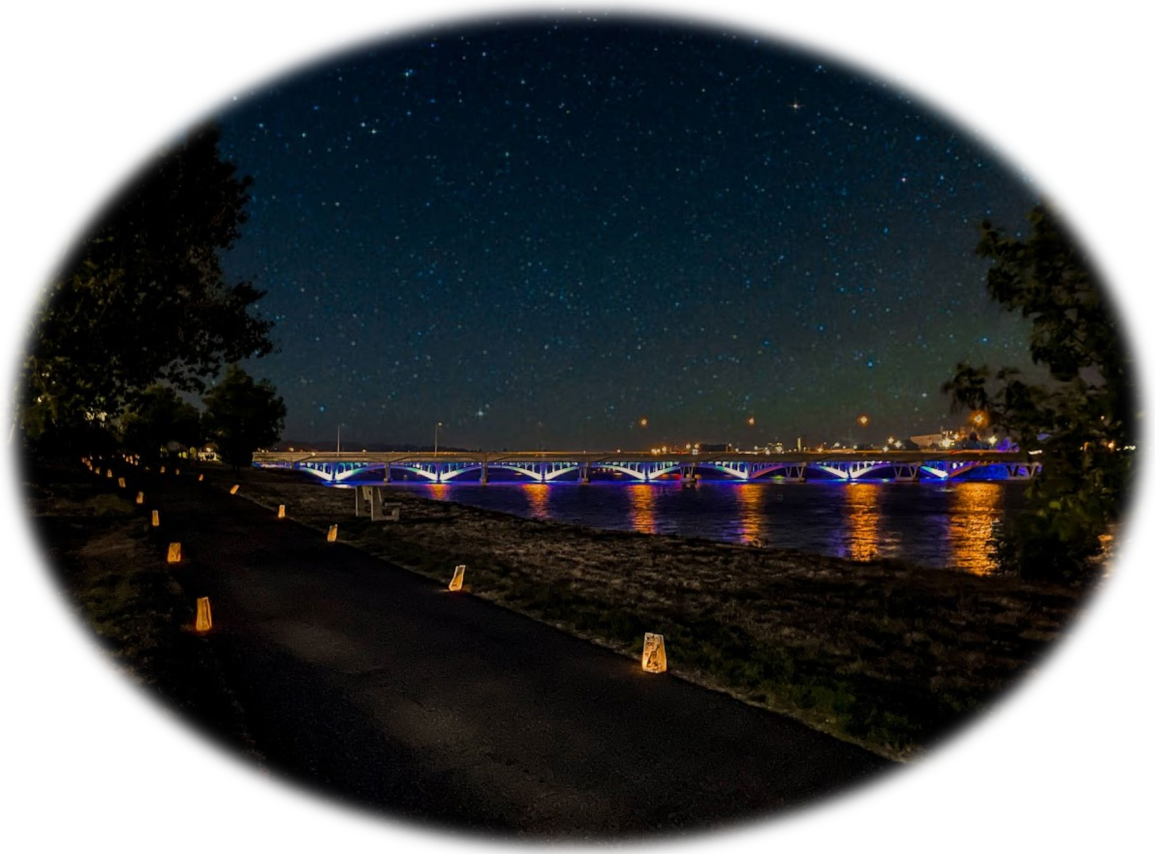
- Transferred Radiation Safety Officer (RSO) duties due to a retirement. Passed Nuclear Radiation Commission (NRC) inspection, meaning that Engineering can continue to conduct density testing on construction projects.
- Completed a detailed engineering study of the downtown storm drainage system. This study has identified undersized pipes and offered recommendations on improvements needed to reduce the amount of flood that occurs downtown.
- Successfully applied for and received \$3.8 million in ARPA grant funding for the sewer river crossing project and the downtown storm drainage improvement project.

Priority Goals and Objectives – For the Upcoming Year

- Develop software solutions such that Engineering is able to determine the available capacity of the City's Water System, Sewer System, and Storm Drainage System.
- Finish the over-hall and revamp of the City's American's With Disabilities Act Transition Plan and present the plan to the Commission for consideration.
- Continue aggressive water main replacement and sanitary sewer rehabilitation programs.
- Implement 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.
- Continue Engineering's support and involvement in the comprehensive process for development review and management of development related projects.

Engineering	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Projected Amount as of 06/01/2022	2023 Adopted Budget
Personal Services	\$1,223,715	\$1,776,847	\$1,776,847	\$1,369,015	\$1,882,333
Supplies	\$34,955	\$62,958	\$62,958	\$62,958	\$71,608
Purchased Services	\$53,943	\$88,802	\$88,802	\$77,415	\$70,480
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$480	\$0
Internal Service	\$242,351	\$256,296	\$256,296	\$256,296	\$310,436
Capital Outlay	\$0	\$7,000	\$7,000	\$0	\$7,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Engineering	\$1,554,964	\$2,191,903	\$2,191,903	\$1,766,164	\$2,341,857

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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	2021 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	\$3,403	\$10,000	\$9,999	\$3,226	\$10,000
Purchased Services	\$1,201,477	\$1,256,533	\$1,256,533	\$1,256,000	\$1,243,491
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$141,199	\$149,803	\$149,803	\$149,803	\$158,115
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Street Lighting Districts	\$1,346,078	\$1,416,336	\$1,416,335	\$1,409,029	\$1,411,606

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Master Debt SILD

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

Master Debt SILD	2021 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	\$3,345	\$3,308	\$3,308	\$3,308	\$3,272
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	\$3,345	\$3,308	\$3,308	\$3,308	\$3,272

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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	2021 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	\$1,200	\$0	\$0	\$0	\$0
Debt Service	\$35,875	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$220,547	\$0	\$0	\$0	\$0
Internal Service	\$1,207	\$1,280	\$1,280	\$1,280	\$1,359
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Improvement District Revolving	\$258,829	\$1,280	\$1,280	\$1,280	\$1,359

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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	2021 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	\$189	\$0	\$0	\$63	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$655,021	\$511,216	\$511,216	\$511,216	\$511,216
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Tourism BID	\$655,211	\$511,216	\$511,216	\$511,279	\$511,216

Special Districts

Budget by Department

BID	2021 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	\$57	\$0	\$0	\$115	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$265,684	\$253,000	\$253,000	\$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	\$265,741	\$253,000	\$253,000	\$253,115	\$264,000

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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	2021 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	\$23,998	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Int'l Relationship	\$0	\$0	\$23,998	\$0	\$0

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Economic Revolving

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

Special Districts

Budget by Department

Economic Development	2021 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	\$45,000	\$0	\$0	\$24,300	\$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	\$45,000	\$0	\$0	\$24,300	\$0

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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	2021 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	\$1,634	\$0
Debt Service	\$91,155	\$95,901	\$95,901	\$95,901	\$95,363
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$18,362	\$26,443	\$26,443	\$26,443	\$27,252
Capital Outlay	\$781,402	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central MT Ag Tech TID	\$890,919	\$122,344	\$122,344	\$123,978	\$122,615

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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.

Special Districts

Budget by Department

Airport TID	2021 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	\$17,907	\$0	\$0	\$16	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,862	\$7,918	\$7,918	\$7,918	\$8,062
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central MT Ag Tech TID	\$22,769	\$7,918	\$7,918	\$7,934	\$8,062

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Downtown TID

This fund is used to account for fund operations for the Downtown Tax Increment District. Revenues come from the tax increment of the Downtown Tax Increment District. The fund was closed as of June 30, 2022.

Downtown TID	2021 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	\$32,944	\$0	\$0	\$2,716	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$89,949	\$0	\$0	\$0	\$0
Capital Outlay	\$21,324	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$2,392,116	\$0
Total Downtown TID	\$144,217	\$0	\$0	\$2,394,832	\$0

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Special Districts

Budget by Department

Downtown TID Bonds

Downtown TID Bonds	2021 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	\$235	\$0	\$0	\$210,738	\$0
Debt Service	\$85,570	\$414,025	\$414,025	\$414,025	\$412,825
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$100,438	\$100,438	\$100,438	\$117,543
Capital Outlay	\$0	\$0	\$183,785	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Downtown TID	\$85,805	\$514,463	\$698,248	\$725,201	\$530,368

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Downtown TID Capital Projects

Downtown TID Cap Proj.	2021 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	\$46,528	\$0	\$0	\$216	\$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	\$5,021,312	\$2,049,537	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Downtown TID Cap Proj.	\$526,441	\$0	\$5,021,312	\$2,049,753	\$0

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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.

Special Districts

Budget by Department

East Industrial Ag Tech Park	2021 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	\$9	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$15,864	\$38,894	\$38,894	\$38,894	\$28,855
Capital Outlay	\$437,579	\$436,900	\$436,900	\$322,150	\$323,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total East Industrial Ag Tech Park	\$453,443	\$475,794	\$475,794	\$361,053	\$351,855

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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	2021 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	\$7,780	\$0	\$0	\$1,618	\$0
Debt Service	\$260,710	\$261,610	\$261,610	\$261,610	\$262,730
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$59,286	\$66,060	\$66,060	\$66,060	\$66,043
Capital Outlay	\$750,000	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total West Bank TID	\$1,077,776	\$327,670	\$327,670	\$329,288	\$328,773

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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.

Special Districts

Budget by Department

Soccer Park Bond	2021 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	\$8	\$0
Debt Service	\$165,099	\$166,598	\$166,598	\$160,598	\$163,162
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,165	\$4,415	\$4,415	\$4,415	\$4,689
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Soccer Park Bond	\$169,264	\$171,013	\$171,013	\$165,021	\$167,851

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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	2021 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	\$4	\$0
Debt Service	\$144,845	\$145,390	\$145,390	\$145,390	\$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	\$144,845	\$145,390	\$145,390	\$145,394	\$0

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Special Districts

Budget by Department

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	2021 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	\$728,321	\$0	\$25,244	\$37,667	\$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	\$165,705	\$40,905	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total General Capital Projects	\$747,616	\$0	\$190,949	\$78,572	\$0

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General Capital Projects – Animal Shelter

Animal Shelter	2021 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	\$203,887	\$0	\$0	\$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	\$19,295	\$0	\$10,891	\$40,905	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Animal Shelter	\$223,182	\$0	\$10,891	\$40,911	\$0

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Special Districts

Budget by Department

General Capital Projects – Neighborhood Council

Neighborhood Council	2021 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	\$3,641	\$515	\$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	\$0	\$0	\$3,641	\$515	\$0

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General Capital Projects – Miscellaneous Admin

Miscellaneous Admin	2021 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	\$447,929	\$0	\$0	\$50	\$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	\$135,385	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Miscellaneous Admin	\$447,929	\$0	\$135,385	\$50	\$0

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Special Districts

Budget by Department

General Capital Projects – Public Works Admin

Public Works Admin	2021 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	\$76,506	\$0	\$21,603	\$37,096	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Public Works Admin	\$76,506	\$0	\$21,603	\$37,096	\$0

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General Capital Projects – Park and Recreation Admin

Park & Rec Admin	2021 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	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$19,429	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Park & Rec Admin	\$0	\$0	\$19,429	\$0	\$0

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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	2021 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	\$383,403	\$383,402	\$383,402	\$383,402	\$383,402
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Special State Projects	\$383,403	\$383,402	\$383,402	\$383,402	\$383,402

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Port Authority

Port Authority was setup to account for a loan between Montana Board of Investments and Centene. On November 30, 2007, the City Commission approved the loan. All funds to finance this project come from the Department of Commerce; Montana Board of Investments Infrastructure Loan Program. The City of Great Falls serves as the pass through agency.

Port Authority	2021 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	\$872	\$0	\$0	\$0	\$0
Debt Service	\$106,306	\$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	\$107,178	\$0	\$0	\$0	\$0

Full Financial Summary on page(s) 172

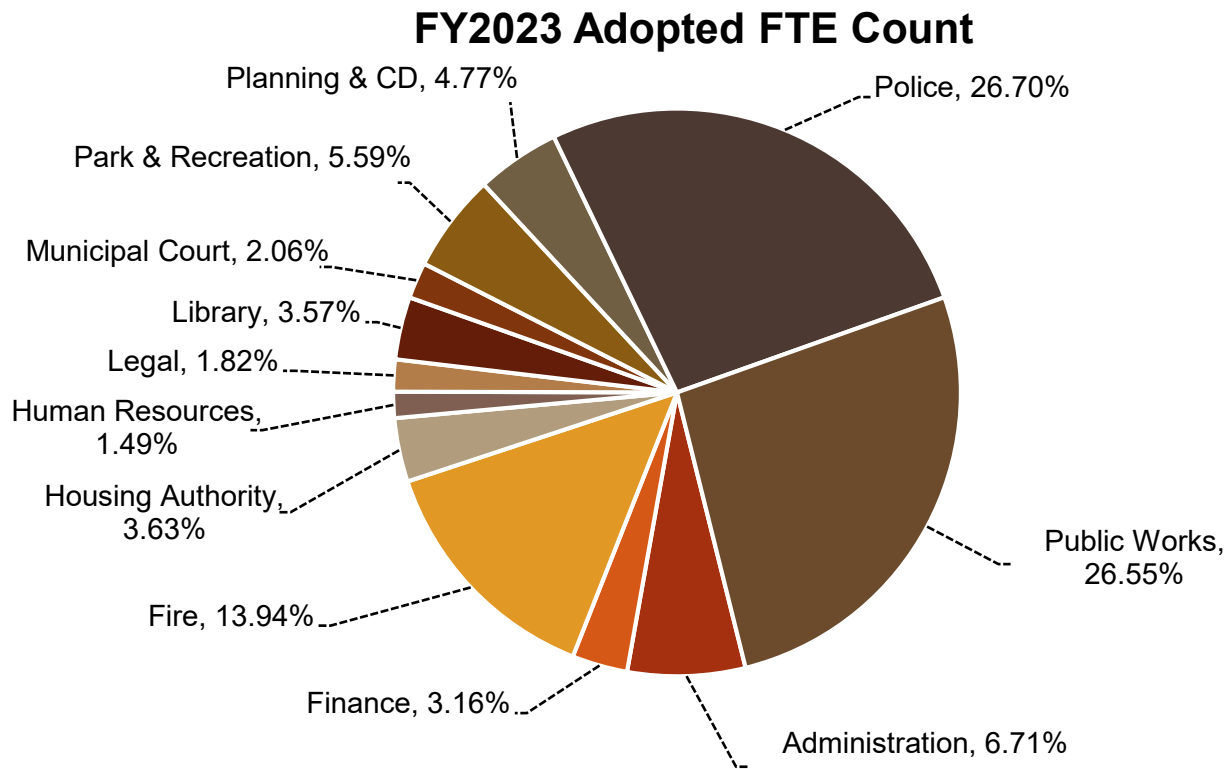
City of Great Falls
Adopted Budget
Fiscal Year 2023

Employee Summary

Full Time Equivalents (FTEs)

Employee Summary

FY2023 FTE Count – Full and Part-Time Positions



	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted
Administration	30.07	30.07	34.17
Finance	16.10	16.10	16.10
Fire	71.00	71.00	71.00
Housing Authority	18.50	18.50	18.50
Human Resources	5.60	7.60	7.60
Legal	9.29	9.29	9.29
Library	17.80	17.80	18.18
Municipal Court	10.49	10.49	10.49
Park & Recreation	34.33	34.33	28.49
Planning & CD	29.50	29.50	24.53
Police	133.00	133.00	136.00
Public Works	131.00	135.00	135.25
Total Full & Part-Time Positions*	506.68	512.68	509.60

*Temporary and Seasonal employees not included

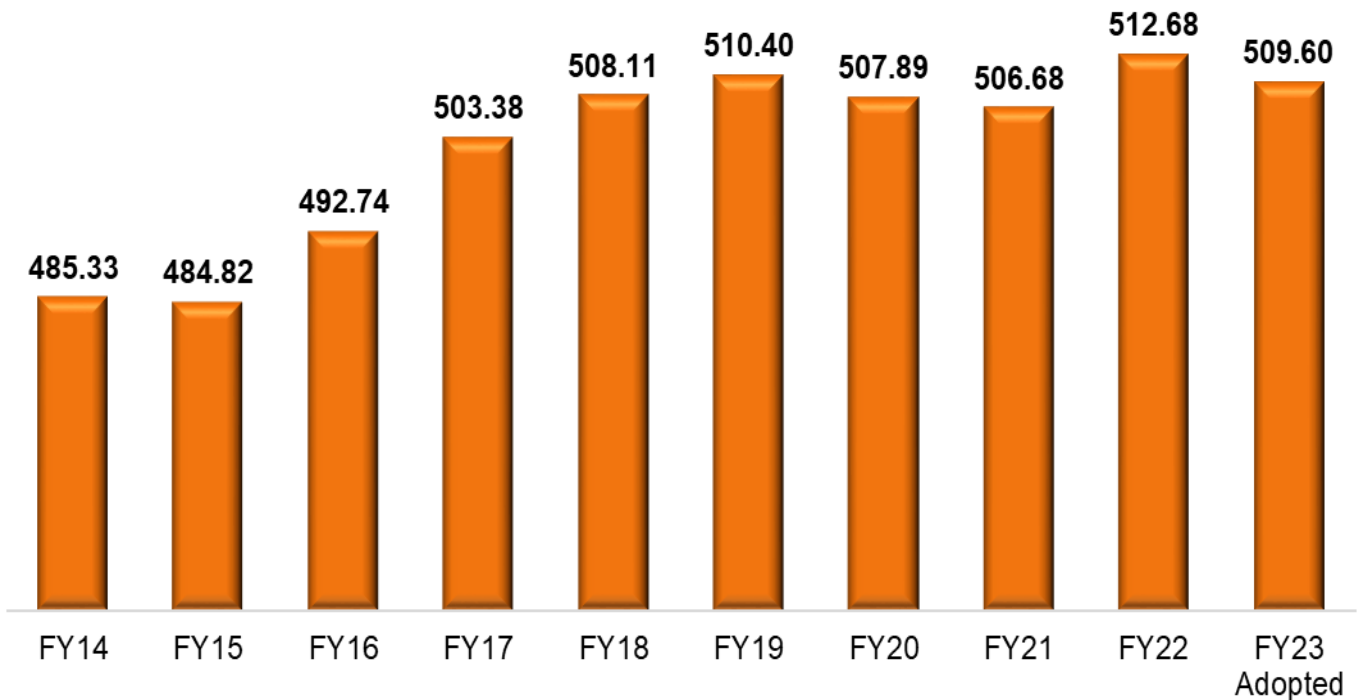
Full Time Equivalents (FTEs)

Employee Summary

Changes to FTE Counts in FY2023

General Fund		
Police	COPS Grant - Added 3 positions	3.00
Civic Center Facility Fund		
	Reorganization from PCD Dept to Administration	(0.10)
Library		
	Part-time clerk/custodian to full-time	0.38
Park & Recreation		
Recreation	Hours moved to temporary/seasonal	(1.19)
Swimming Pools	No full-time positions allocated, hours moved to temporary/seasonal	(4.65)
Planning & CD		
	Removed 1 development engineer	(1.00)
	Part-time Fair Housing Specialist to full-time	0.25
Public Works		
Engineering	Re-instated Summer intern position	0.25
Total Change in FTEs		(3.08)

10 Year History of FTEs



Full Time Equivalents (FTEs)

Employee Summary

FTEs by Department and Division

	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed
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
Human Resources (moved to HR Dept. in FY18)	-	-	-
Information Technology	8.00	8.00	8.00
Insurance & Safety (moved to HR Dept. in FY18)	-	-	-
Mansfield Events	4.54	4.54	4.54
Civic Center Facilities (moved from PCD in FY23)	-	-	4.10
Administration Department Total	30.07	30.07	34.17
Finance			
Accounting	6.30	7.20	7.35
Payroll (Moved to HR Fund FY2022)	1.15	-	-
Utilities	8.40	8.50	8.50
Mail	0.25	0.40	0.25
Finance Department Total	16.10	16.10	16.10
Fire			
Operations	66.50	65.60	65.60
Prevention	4.50	4.40	4.40
Emergency & Disaster	-	1.00	1.00
Fire Department Total	71.00	71.00	71.00
Housing Authority			
	18.50	18.50	18.50
Housing Authority Department Total	18.50	18.50	18.50
Human Resources			
Human Resources	4.60	7.60	7.60
Insurance & Safety (Moved to HR Fund FY2022)	1.00	-	-
Human Resources Department Total	5.60	7.60	7.60
Legal			
	9.29	9.29	9.29
Legal Department Total	9.29	9.29	9.29
Library			
	17.80	17.80	18.18
Library Department Total	17.80	17.80	18.18
Municipal Court			
	10.49	10.49	10.49
Municipal Court Department Total	10.49	10.49	10.49
Park & Recreation			
Park Areas	11.00	11.00	11.00
Administration	5.00	5.00	5.00
Trails Maintenance	1.00	1.00	1.00
Park Maintenance District	3.00	3.00	3.00
Golf	-	-	-
Natural Resources	5.00	5.00	5.00
Recreation	4.18	4.18	2.99
Swimming Pools	5.15	5.15	0.50
Park & Recreation Department Total	34.33	34.33	28.49

Full Time Equivalents (FTEs)

Employee Summary

FTEs by Department and Division - Continued

	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed
Planning & Community Development			
Building Permits	11.30	11.30	11.78
Federal Block Grant	2.50	2.50	2.58
Federal Home Grant	0.30	0.30	0.35
Parking	0.60	0.60	0.45
Civic Center Facilities (Moved to Admin FY23)	4.20	4.20	-
Planning/Historic Preservation	10.60	10.60	9.38
Planning & CD Department Total	29.50	29.50	24.53
Police			
Admin	1.75	1.75	1.75
Patrol	61.00	59.00	60.00
COPS Grant	-	-	3.00
Detectives	23.00	26.00	23.00
Support Services	12.67	12.67	13.67
Records Bureau	10.00	9.00	10.00
HIDTA Task Force	1.00	1.00	1.00
Dispatch Services	23.58	23.58	23.58
Police Department Total	133.00	133.00	136.00
Public Works			
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	14.00	18.00	18.25
Water			
Lab Testing	2.00	2.00	2.00
Purification	14.00	14.00	13.90
Distribution	18.40	18.40	18.90
Sewer			
Sewer Treatment	0.25	0.25	0.10
Sewer Collection	11.40	11.40	10.90
Environmental Compliance	2.40	2.40	2.50
Storm Drain	2.55	2.55	2.70
Sanitation			
Residential	11.51	11.51	10.51
Commercial	8.51	8.51	9.51
Central Garage	11.93	11.93	11.93
Public Works Department Total	131.00	135.00	135.25
Total All Departments	506.68	512.68	509.60
Park & Recreation Seasonal / Temporary	29.13	29.13	29.41
Public Works Seasonal / Temporary	0.94	0.94	1.38
Seasonal / Temporary Total	30.07	30.07	30.79
Total	536.75	542.75	540.39

Full Time Equivalents (FTEs)

Employee Summary

FTEs by Fund

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted
General Fund			
Mayor/City Commission	1.25	1.25	1.25
Municipal Court	10.49	10.49	10.49
City Manager	3.00	3.00	3.00
City Clerk	2.00	2.00	2.00
Neighborhood Council	1.00	1.00	1.00
Animal Shelter Operations	10.28	10.28	10.28
Legal	9.29	9.29	9.29
Police	108.42	108.42	111.42
Fire	71.00	71.00	71.00
Park & Recreation	17.00	17.00	17.00
General Fund Total	233.73	233.73	236.73
Other Funds			
Administration Department Funds (Outside of General Fund)			
Information Technology Fund	7.75	7.75	7.75
City Telephone Fund	0.25	0.25	0.25
Civic Center Events Fund	4.54	4.54	4.54
Civic Center Facility Admin Fund	4.20	4.20	4.10
Finance Fund	16.10	16.10	16.10
Human Resources Funds			
Human Resources Fund	4.60	7.60	7.60
Insurance & Safety Fund	1.00	-	-
Housing Authority Fund	18.50	18.50	18.50
Library Fund	17.80	17.80	18.18
Park & Recreation Funds (Outside of General Fund)			
Park Maintenance District	3.00	3.00	3.00
Golf	-	-	-
Natural Resources	5.00	5.00	5.00
Recreation	4.18	4.18	2.99
Swimming Pool	5.15	5.15	0.50

Full Time Equivalents (FTEs)

Employee Summary

FTEs by Fund - Continued

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted
Planning & Community Development Funds			
Permits Fund	11.30	11.30	11.78
Federal Block Grant Fund	2.50	2.50	2.58
Federal Home Grant Fund	0.30	0.30	0.35
Parking Fund	0.60	0.60	0.45
Planning & Community Development Fund	10.60	10.60	9.38
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	14.00	18.00	18.25
Water			
Lab Testing	2.00	2.00	2.00
Purification	14.00	14.00	13.90
Distribution	18.40	18.40	18.90
Sewer			
Sewer Treatment	0.25	0.25	0.10
Sewer Collection	11.40	11.40	10.90
Environmental Compliance	2.40	2.40	2.50
Storm Drain	2.55	2.55	2.70
Sanitation			
Residential	11.51	11.51	10.51
Commercial	8.51	8.51	9.51
Central Garage	11.93	11.93	11.93
Total Other Funds	272.95	278.95	272.87
Total All Funds	506.68	512.68	509.60
Total Seasonal / Temporary	30.07	30.07	30.79
Total	536.75	542.75	540.39

City of Great Falls
Adopted Budget
Fiscal Year 2023

Supplemental

Annual Tax Levy Resolution

Supplemental

RESOLUTION NO. 10479
RESOLUTION TO FIX ANNUAL TAX LEVY
A RESOLUTION PROVIDING FOR THE ANNUAL TAX
LEVY IN MILLS FOR THE FISCAL YEAR BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

- 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 1, 2022. Revised values were received August 26, 2022.
- WHEREAS,** Section 15-10-420, MCA provides:
(1)(a) Subject to the provisions of this section, a governmental entity that is authorized to impose mills may impose a mill levy sufficient to generate the amount of property taxes actually assessed in the prior year plus one-half of the average rate of inflation for the prior 3 years. The maximum number of mills that a governmental entity may impose is established by calculating the number of mills required to generate the amount of property tax actually assessed in the governmental unit in the prior year based on the current year taxable value, less the current year's value of newly taxable property plus one-half the average rate of inflation for the prior 3 years.
(2) ... plus any additional levies authorized by the voters ...
(9) (a) The provisions of subsection (1) do not prevent or restrict:...(vi) the portion that is the amount in excess of the base contribution of a governmental entity's property tax levy for contributions for group benefits excluded under 2-9-212 or 2-18-703.
- WHEREAS,** Section 15-10-201, MCA, requires the City Commission to fix its tax levy in mills and tenths and hundredths of mills.
- WHEREAS,** The Department of Revenue's certified taxable value for the City of Great Falls is \$107,111,238 which equates to \$107,111 per mill; when the incremental value of the tax increment finance districts is removed the mill value is \$103,300 per mill. This includes \$1,984,358, or \$1,984 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 177.54 mills.
- An additional 34.94 “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 1.57 mills is allowed under 15-10-420(2) for additional voter supported mills. On November 4, 2003, a \$2.5 million general obligation bond was approved by voters for construction of a soccer park. It has been determined that 1.57 mills for soccer park debt service payments is needed for Fiscal Year 2023.

Section 2. - Tax Levy Amounts

A 214.05 mill levy will generate:

- a. \$ 17,987,616 from the \$101,361 certified value per mill for Previously Taxable Property;
- b. \$ 352,303 from the \$1,984 certified value per mill for Newly Taxable Property;
- c. \$ 3,609,302 from the \$103,300 certified value per mill for increased Health Insurance premiums “Permissive Medical Levy”,
- d. \$ 162,181 from the \$103,300 certified value per mill for soccer park debt service payments, and,
- e. \$ 22,111,402 in total City tax for 2022 Tax Year from the \$103,300 total certified value per mill.

This does not reflect delinquent collections or tax increments withheld.

Section 3. - Tax Levy Required and Set

- a. 177.54 mill levy- The City Commission has determined an \$18,339,919 tax levy, requiring a 177.54 mill levy, is necessary to balance the General Fund Budget.
- b. 34.94 mill levy- The City Commission has determined a \$3,609,302 “Permissive Medical Levy”, requiring a 34.94 mill levy, is necessary for increased health premium costs to balance the General Fund Budget.
- c. 1.57 mill levy- The City Commission has determined a \$162,181 tax levy, requiring a 1.57 mill levy, is necessary for the soccer park debt service payment.
- d. Total 214.05 - The City Commission of the City of Great Falls, Montana, hereby fixes the tax levy for the fiscal year July 1, 2022 through June 30, 2023 at 214.05 mills.

Annual Tax Levy Resolution – Appendix A

Supplemental

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

(1)	Enter Ad valorem tax revenue ACTUALLY assessed in the prior year (from Prior Year's form Line 17)	\$ 17,339,036	\$ 17,339,036
(2)	Add: Current year inflation adjustment @ 1.77%		\$ 306,901
(3)	Subtract: Ad valorem tax revenue ACTUALLY assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20) (enter as negative)		\$ -
(3.5)	Subtract: Entitlement Share Class 8 Business Equipment Personal Property Tax Reimbursement (15-1-123 MCA) *New for FY2023 (enter as negative)		\$ -
(4)	Adjusted ad valorem tax revenue		\$ 17,645,937
= (1)+(2)+(3)+(3.5)			
ENTERING TAXABLE VALUES			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 107,111,238	\$ 107,111,238
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)	\$ (3,811,028)	\$ (3,811,028)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 103,300.210
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (1,984,358)	\$ (1,984,358)
(9)	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)		\$ -
(10)	Adjusted Taxable value per mill		\$ 101,315.852
= (7) + (8) + (9)			
(11)	CURRENT YEAR calculated mill levy		174.17
= (4) / (10)			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 17,991,798
= (7) x (11)			
CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	3.37	3.37
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		177.54
= (11) + (13)			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 18,339,919
= (7) x (14)			
CURRENT YEAR ACTUALLY LEVIED/ASSESSED			
(16)	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.)	177.54	177.54
(17)	Total ad valorem tax revenue actually assessed in current year		\$ 18,339,919
= (7) x (16)			
RECAPITULATION OF ACTUAL:			
(18)	Ad valorem tax revenue actually assessed		\$ 17,987,616
= (10) x (16)			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ 352,303
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21)	Total ad valorem tax revenue actually assessed in current year		\$ 18,339,919
= (18) + (19) + (20)			
(22)	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
= (14) - (16)			

2022 Certified Taxable Valuation

Supplemental



Revised 8/25/2022

MONTANA
Form AB-72T
Rev. 7-21

2022 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. 2022 Total Market Value ¹	\$ 6,328,057,598
2. 2022 Total Taxable Value ²	\$ 107,111,238
3. 2022 Taxable Value of Newly Taxable Property.....	\$ 1,984,358
4. 2022 Taxable Value less Incremental Taxable Value ³	\$ 103,300,210
5. 2022 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	892,710	347,618	545,092
WEST BANK RENEWAL	1,485,756	292,536	1,193,220
GF INT'L AIRPORT	370,515	107,149	263,366
GF DOWNTOWN URBAN	4,939,239	3,643,698	1,295,541
EAST INDUSTRIAL PARK	516,131	2,322	513,809

Total Incremental Value \$ 3,811,028

Preparer KATIE

Date 7/28/2022

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

2022 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	\$ 525,969
II. Total value exclusive of "newly taxable" property	\$ 778,923

Note

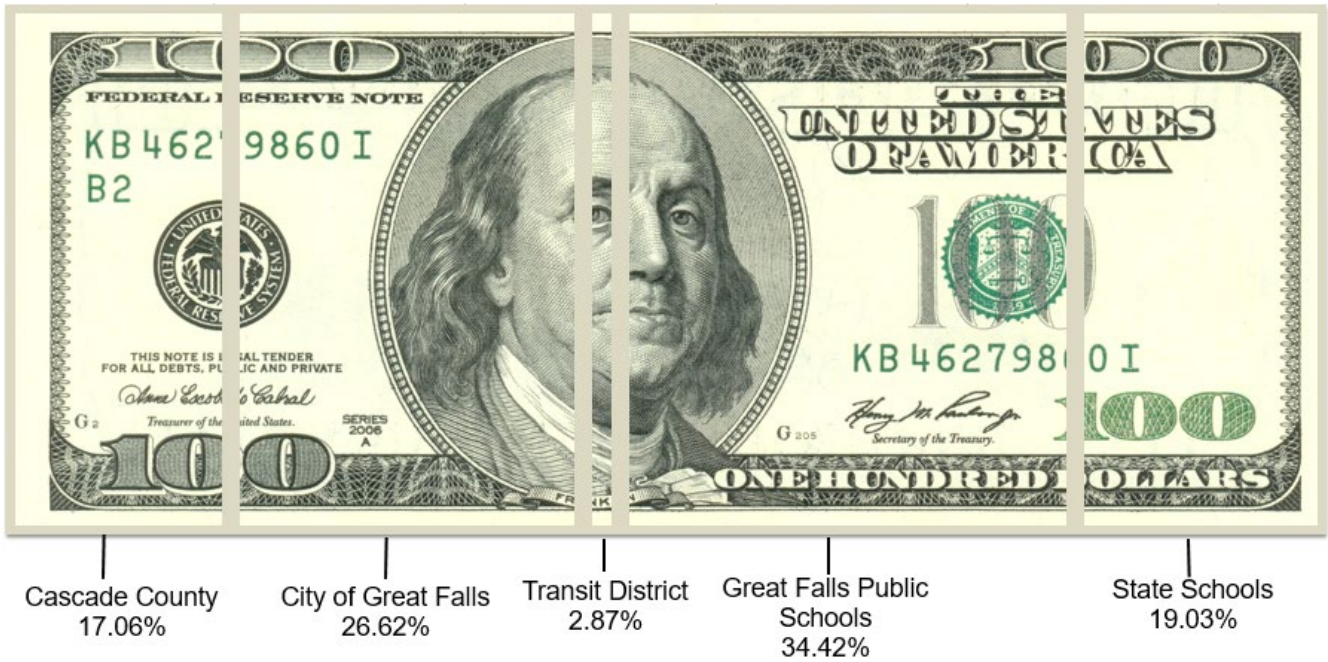
Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/08/2022, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/12/2022, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

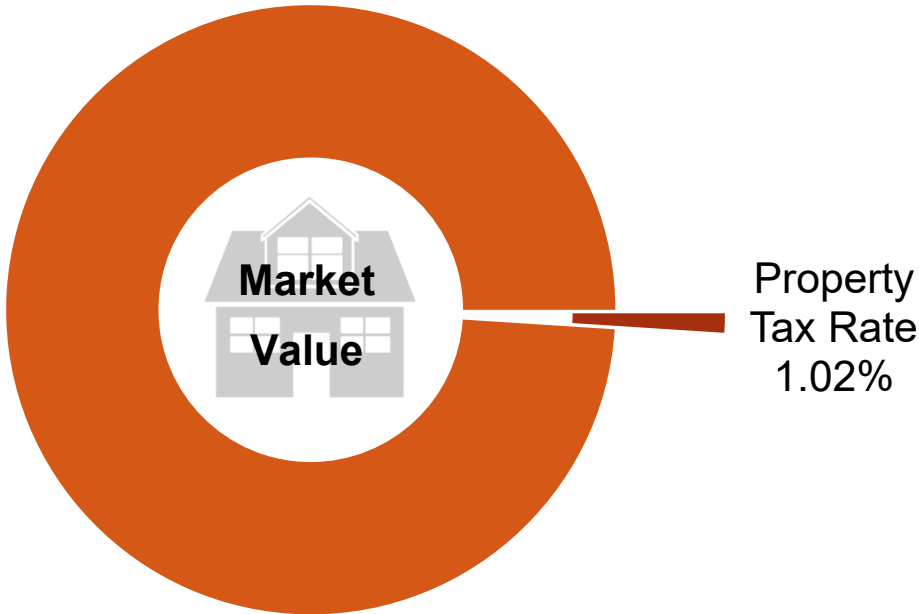
Property Tax Percentages

Supplemental

Where Do Your Property Taxes Go?



Where Percent of Market Value are Property Taxes?



Residential Property Tax Computation

Supplemental

How to Calculate Residential Home Property Taxes

Multiply your home's market value by: **1.021%**

Example					
\$	100,000	X	1.021%	= \$	1,021

OR

The following steps may be used to calculate property taxes.

Example

	Taxable Market Value, "Market"	\$	100,000		(From Assessment Notice)
Multiply By:	2021 Taxable Rate (%)	X	1.35000%		(From Assessment Notice)
	Current Taxable Value, "Taxable"	\$	1,350		(From Assessment Notice)
Divide By:	1,000		1,000		(Mill Equivalent)
	Taxable Value per Mill	\$	1.3500		
Multiply By:	Total Levy in Mills	X	756.50		(See Below)
	Calculated Total Property Tax	\$	1,021.28		

The FY 2022 Tax Levies for the example are below. FY 2023 mills have not yet been finalized for all districts.

	Total	School (State and District)	City	County	Transit
Mill Levy	756.50	404.34	201.35	129.07	21.74
Property Tax	\$1,021.28	\$545.86	\$271.82	\$174.24	\$29.35
Tax as a Percent of Market Value	1.02%	0.55%	0.27%	0.17%	0.03%
Share of Total	100%	53.45%	26.62%	17.06%	2.87%

The Example is a residential property with a \$100,000 taxable market value. A tax payer can go to: <https://itax.tylertech.com/cascademt/> to review individual parcels property taxes for Cascade County. The tax example does not include special assessments or other special districts.

History of Annual Tax Levies

Supplemental

History of City Tax Levies, in Mills

Fiscal Year	2023	2022	2021	2020	2019	2018
General Purpose	175.54	165.33	170.84	163.99	167.62	163.41
Library	2.00	2.00	2.00	2.00	2.00	2.00
Permissive Medical Levy	34.94	32.44	34.23	33.11	29.86	27.63
Swimming Pool Debt	0.00	0.00	0.00	0.00	0.00	0.00
Soccer Park Debt	1.57	1.58	1.72	1.68	1.76	1.74
Total Mill Levy	214.05	201.35	208.79	200.78	201.24	194.78
Net Mill Value \$	\$103,300	\$103,622	\$98,197	\$101,525	\$97,185	\$94,164
Tax Levy \$	\$22,111,402	\$20,864,249	\$20,502,570	\$20,384,444	\$19,557,045	\$18,341,320

History of Overlapping Mill Levies on Property in the City

Fiscal Year	2023	2022	2021	2020	2019	2018
In Mills:						
Schools						
District Levied	TBD	260.37	274.18	243.93	249.97	231.99
State Levied	TBD	143.97	146.21	148.53	150.24	151.57
Total Schools	TBD	404.34	420.39	392.46	400.21	383.56
City of Great Falls	214.05	201.35	208.79	200.78	201.24	194.78
Cascade County	TBD	129.07	131.62	126.92	129.64	127.28
Transit District	TBD	21.74	22.52	21.33	19.65	19.31
Total Overlapping Levy	TBD	756.50	783.32	741.49	750.74	724.93
As a Percent:						
District Levied	TBD	34.42%	35.00%	32.90%	33.30%	32.00%
State Levied	TBD	19.03%	18.67%	20.03%	20.01%	20.91%
Total Schools	TBD	53.45%	53.67%	52.93%	53.31%	52.91%
City of Great Falls	TBD	26.62%	26.65%	27.08%	26.81%	26.87%
Cascade County	TBD	17.06%	16.80%	17.12%	17.27%	17.56%
Transit District	TBD	2.87%	2.87%	2.88%	2.62%	2.66%
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

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.

Taxable Valuation History

Supplemental

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

General Fund Increases with Newly Taxable Property, Inflation, Entitlement Payments and Permissive Medical Levy										
Fiscal Year	Total \$ Increase in Mill Levy Due to Newly Taxable Property	Taxable Value of New Property	Total \$ Increase in Mill Levy Due to Inflationary Factor	% Increase of Inflationary Factor	% of Entitlement Increase	Entitlement Dollar Increase per Year	Entitlement Payment	Permissive Medical Levy Increase per Year	Permissive Medical Levy Total Levied Amount	Total Increases
2002	\$112,656	\$1,011,770	\$90,165	1.280%	3.00%	New	\$4,597,248	New	\$0	\$202,821
2003	\$151,148	\$1,302,597	\$92,513	1.270%	3.00%	\$144,453	\$4,741,701	\$195,351	\$195,351	\$583,465
2004	\$124,223	\$1,041,336	\$92,154	1.220%	3.38%	\$155,130	\$4,896,831	\$131,294	\$326,645	\$502,801
2005	\$249,121	\$2,030,124	\$75,618	0.960%	3.47%	\$173,569	\$5,070,400	(\$65)	\$326,580	\$498,243
2006	\$355,678	\$2,748,377	\$101,905	1.251%	3.23%	\$165,426	\$5,235,826	\$265,434	\$592,014	\$888,443
2007	\$370,273	\$2,873,541	\$122,878	1.420%	3.40%	\$85,338	\$5,321,164	\$42	\$592,056	\$578,531
2008	\$331,540	\$2,387,436	\$140,415	1.535%	4.23%	\$225,000	\$5,546,164	\$284,162	\$876,218	\$981,117
2009	\$301,276	\$2,138,981	\$161,337	1.672%	4.22%	\$233,836	\$5,780,000	\$208,415	\$1,084,633	\$904,864
2010	\$1,026,130	\$6,947,574	\$112,728	1.112%	5.00%	\$289,000	\$6,069,000	\$272	\$1,084,905	\$1,428,130
2011	\$448,379	\$2,931,771	\$0	0.000%	5.14%	\$311,000	\$6,380,947	\$119,523	\$1,204,428	\$878,902
2012	\$869,937	\$5,295,716	\$0	0.000%	0.00%	\$0	\$6,386,864	(\$525)	\$1,203,903	\$869,412
2013	\$216,205	\$1,278,348	\$367,824	3.060%	0.00%	\$0	\$6,580,118	\$179,073	\$1,382,976	\$763,102
2014	\$135,678	\$787,945	\$134,366	1.030%	3.50%	\$230,302	\$6,810,420	\$168,223	\$1,551,199	\$668,569
2015	\$54,948	\$312,611	\$137,147	1.030%	3.50%	\$238,365	\$7,064,237	\$165,263	\$1,716,462	\$595,723
2016	\$822,535	\$5,072,060	\$88,387	0.670%	3.50%	\$247,248	\$7,594,724	\$286,319	\$2,002,781	\$1,444,489
2017	\$876,206	\$5,238,618	\$70,515	0.490%	3.50%	\$277,164	\$7,871,888	\$349,244	\$2,352,025	\$1,573,129
2018	\$437,295	\$2,643,701	\$88,793	0.590%	0.05%	\$40,844	\$7,912,732	\$249,726	\$2,601,751	\$816,658
2019	\$781,414	\$4,606,852	\$127,721	0.817%	1.85%	\$145,815	\$8,058,547	\$300,000	\$2,901,751	\$1,354,950
2020	\$199,839	\$1,203,919	\$168,142	1.020%	3.00%	\$292,005	\$8,350,552	\$460,000	\$3,361,751	\$1,119,986
2021	\$119,488	\$691,320	\$0	0.000%	3.24%	\$284,198	\$8,634,750	\$0	\$3,361,751	\$403,686
2022	\$366,758	\$2,191,822	\$0	0.000%	1.44%	\$130,271	\$8,765,021	\$0	\$3,361,751	\$497,029
2023	\$352,303	\$1,984,358	\$641,691	3.750%	3.35%	\$294,004	\$9,059,025	\$247,551	\$3,609,302	\$1,535,549
Total	\$8,703,030		\$2,172,608			\$3,962,968		\$3,361,751		\$17,554,050
21 Year Average	\$397,654		\$103,458			\$174,713		\$160,083		\$835,907

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 (2021):	60,403
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

<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
2012	58,950	3,161,768	38,790	10,109	5.4%
2013	58,893	3,228,329	39,448	10,198	5.1%
2014	59,351	3,336,106	40,822	10,347	4.0%
2015	59,152	3,357,888	40,759	10,193	3.9%
2016	59,638	3,389,496	41,163	10,520	4.1%
2017	59,178	3,460,063	42,053	10,549	3.8%
2018	58,876	3,546,163	43,375	10,476	3.9%
2019	58,701	3,752,800	45,959	10,416	3.4%
2020	58,434	3,879,504	47,518	10,491	6.9%
2021	60,442	4,052,262	49,803	10,461	3.9%

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>2021</u>			<u>2012</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>
Malmstrom Air Force Base	4,121	1	11%	4,095	1	11%
Benefis Health Care Center	3,322	2	9%	2,639	2	7%
Great Falls Public Schools	1,963	3	5%	2,015	3	6%
Wal-Mart	818	4	2%	540	6	1%
Great Falls Clinic Speciality Center	688	5	2%	432	9	1%
Montana Air National Guard	547	6	2%	1,095	4	3%
Pacific Hide & Fur Depot Inc.	500	7	1%			
City of Great Falls	487	8	1%	538	7	1%
Cascade County	450	9	1%	523	8	1%
US Government	350	10	1%			
Easter Seals - Goodwill	201	11	1%	383	10	1%
Asurion (formerly N.E.W. Customer Services Cos.)	-			550	5	2%

Source: 2020: DatabaseUSA Exported from: JobsEQ

2012: Great Falls Tribune, Great Falls Montana Outlook 2012 printed February 26, 2012

Statistics

Supplemental

Computation of Direct and Overlapping Long Term Debt June 30, 2021

<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	\$ 43,042,800	69.25%	\$ 29,806,045
High School District No. 1	48,075,287	68.04%	32,708,796
Cascade County	-	58.08%	-
Total overlapping debt			62,514,840
Total direct debt ²			13,596,609
Total direct and overlapping debt			<u>\$ 76,111,449</u>

¹ Accounting staff from Great Falls Public School

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	2021			2012		
	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 \$ 8,210,160	1	8.08%	\$ 1,675,080	2	2.13%
Northwestern Energy, LLC	6,613,469	2	6.51%	4,022,549	1	5.11%
Energy West Montana Inc	² 1,899,330	3	1.87%	816,479	5	1.04%
Burlington Northern Santa Fe Railroad Co	1,243,262	4	1.22%	637,450	8	
Pasta Montana LLC	779,353	5	0.77%	640,907	7	0.81%
Verizon Wireless	688,997	6	0.68%			
DOC Great Falls Holding LLC	675,352	7	0.66%			
Bresnan Communications (Charter)	717,541	8	0.71%	1,595,332	3	2.03%
GK Development Inc	¹ 622,090	9	0.61%	700,946	6	0.89%
Walmart Real Estate Business Trust	537,061	10	0.53%			
Centurylink, Inc				³ 948,562	4	1.21%
General Mills, Inc				554,168	10	0.70%
Benefis Health System, Inc				581,912	9	0.74%
	<u>\$ 21,986,615</u>		<u>21.63%</u>	<u>\$ 12,173,385</u>		<u>14.66%</u>
Total Assessed Taxable Value	<u>\$ 101,651,616</u>			<u>\$ 78,709,035</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								
2012	\$ 2,353,657,366	\$ 62,915,536	\$ 343,605,243	\$ 15,793,499	\$ 2,697,262,609	\$ 78,709,035	2.92%	183.24
2013	2,562,754,623	71,724,719	217,648,518	6,128,272	2,780,403,141	77,852,991	2.80%	193.57
2014	2,645,842,533	71,466,672	233,291,897	6,587,918	2,879,134,430	78,054,590	2.71%	198.74
2015	2,711,922,840	70,661,377	216,917,883	5,436,977	2,928,840,723	76,098,354	2.60%	204.54
2016	4,902,476,643	78,823,672	363,583,585	9,754,099	5,266,060,228	88,577,771	1.68%	190.29
2017	4,956,742,318	80,856,634	395,573,329	10,491,169	5,352,315,647	91,347,803	1.71%	198.24
2018	5,515,576,327	94,060,050	106,575,740	1,762,443	5,622,152,067	95,822,493	1.70%	194.78
2019	5,657,454,119	97,741,707	113,347,623	1,822,862	5,770,801,742	99,564,569	1.73%	201.24
2020	5,988,180,028	102,882,454	116,532,959	1,897,868	6,104,712,987	104,780,322	1.72%	200.78
2021	6,254,334,210	104,743,273	141,235,004	2,393,884	6,395,569,214	107,137,157	1.68%	208.79
TAXABLE ASSESSED AND MARKET VALUE OF TAXABLE PROPERTY - NET OF TAX INCREMENT DISTRICTS (TID)								
2012	2,299,416,422	61,430,953	341,552,897	15,728,446	2,640,969,319	77,159,399	2.92%	183.24
2013	2,510,700,401	70,256,694	216,731,371	6,108,978	2,727,431,772	76,365,672	2.80%	193.57
2014	2,467,468,606	66,426,926	219,254,983	5,723,343	2,686,723,589	72,150,269	2.69%	198.74
2015	2,507,288,203	65,146,953	202,918,247	4,599,174	2,710,206,450	69,746,127	2.57%	204.54
2016	4,602,793,224	73,709,855	343,909,919	8,832,202	4,946,703,143	82,542,057	1.67%	190.29
2017	4,679,803,741	75,245,526	385,641,073	10,336,672	5,065,444,814	85,582,198	1.69%	198.24
2018	5,216,076,085	88,187,361	94,556,655	1,569,152	5,310,632,740	89,756,513	1.69%	194.78
2019	5,343,981,416	91,578,510	97,111,181	1,567,981	5,441,092,597	93,146,491	1.71%	201.24
2020	5,647,709,389	95,611,019	95,802,462	1,575,336	5,743,511,851	97,186,355	1.69%	200.78
2021	5,909,883,777	97,229,573	117,667,119	1,998,905	6,027,550,896	99,228,478	1.65%	208.79
TAXABLE ASSESSED AND MARKET VALUE OF TAXABLE PROPERTY - TOTAL TAX INCREMENT DISTRICTS (TID) ¹								
2012	54,240,944	1,484,583	2,052,346	65,053	56,293,290	1,549,636	2.75%	177.24
2013	52,054,222	1,468,025	917,147	19,294	52,971,369	1,487,319	2.81%	187.57
2014	178,373,927	5,039,746	14,036,914	864,575	192,410,841	5,904,321	3.07%	192.74
2015	204,634,637	5,514,424	13,999,636	837,803	218,634,273	6,352,227	2.91%	198.54
2016	299,683,419	5,113,817	19,673,666	921,897	319,357,085	6,035,714	1.89%	184.29
2017	276,938,577	5,611,108	9,932,256	154,497	286,870,833	5,765,605	2.01%	192.24
2018	299,500,242	5,872,689	12,019,085	193,291	311,519,327	6,065,980	1.95%	188.78
2019	313,472,703	6,163,197	16,236,442	254,881	329,709,145	6,418,078	1.95%	195.24
2020	340,470,639	7,271,435	20,730,497	322,532	361,201,136	7,593,967	2.10%	194.78
2021	344,450,433	7,513,700	23,567,885	394,979	368,018,318	7,908,679	2.15%	202.79

Source: Montana State Department of Revenue.

University mill levies of 6 mills are excluded from tax increment districts.

Note: The City's real estate property tax is levied as of November 1 on the assessed value listed as of January 1 of the same year, for all property located in the City. Assessed values are established by the Montana Department of Revenue based on a market value. A revaluation of all property is required to be completed on a periodic basis. Taxable value is defined by State statute as a fixed percentage of assessed value.

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
2012	-	-	19,258,904	523,995	30,791,048	846,591	4,190,992	113,997	N/A	N/A
2013	-	-	19,198,044	504,908	28,541,803	849,635	4,314,375	113,482	N/A	N/A
2014	123,431,697	3,646,875	19,953,345	502,683	30,330,227	771,868	4,658,658	118,320	N/A	N/A
2015	128,594,319	3,685,340	34,752,393	809,138	35,118,927	867,572	4,801,702	118,600	1,367,296	33,774
2016	195,391,550	3,211,943	46,763,872	844,655	46,788,808	872,334	8,374,742	140,006	2,364,447	44,879
2017	179,749,691	3,783,918	42,590,582	804,532	44,466,752 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	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
	2012	-	-	13,757	527	2,038,589	64,526	N/A	N/A	N/A
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	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.

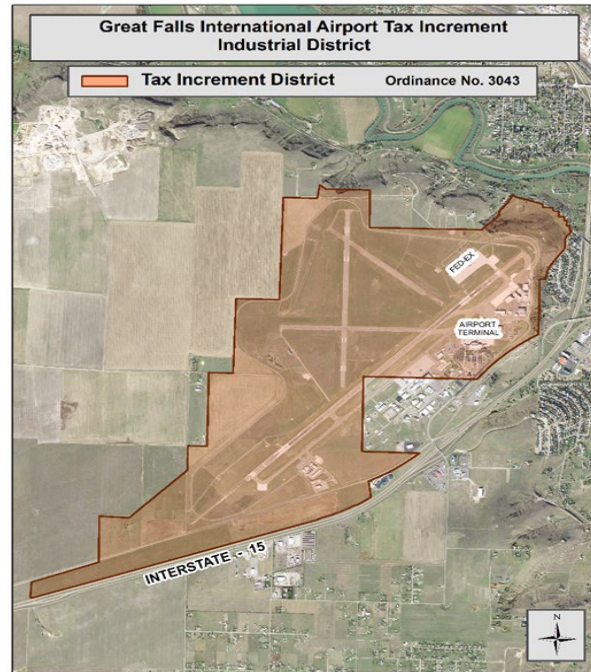
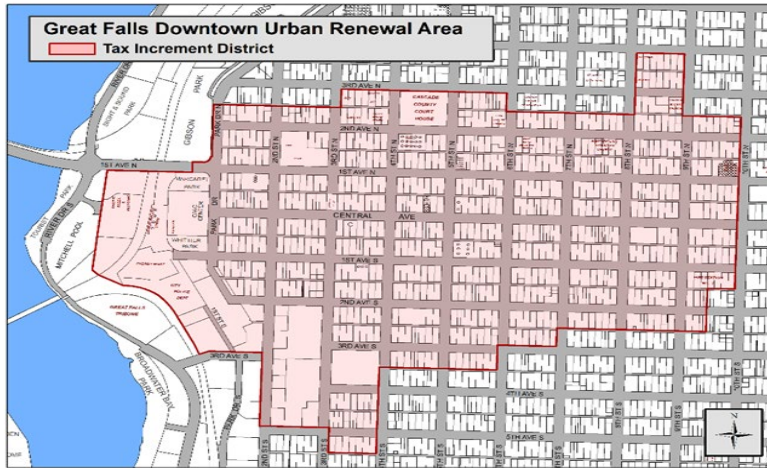
² The decrease in value this year is due to the demolition of several prominent structures & improvements in the district.

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

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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

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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

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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.

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Basis of Budgeting

Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Beginning Balance

The funds brought forward from the previous fiscal year (ending balance).

Bond

A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation, revenue bonds, and special improvement district bonds. These are most frequently used to finance capital projects.

Bond Anticipation Notes

Short-term interest bearing notes issued in anticipation of bonds to be issued at a later date. The note is retired from proceeds of the bonds to which it is related.

Budget

A financial plan for the control of government operations. A budget primarily focuses on available reserve, revenue, and expenditure estimates as the means of control.

Budget Adjustment

A procedure to revise a budget appropriation either by City Commission approval or by City Manager authorization to adjust appropriations within a departmental budget.

Budget Columns

The Budget Detail Section presents budget information in columns as follows:

- Actual – Historical data from the last completed fiscal year for comparison purposes.
- Adopted Budget – The original budget adopted by the City Commission for the corresponding fiscal year.
- Amended Budget – The original budget including any amendments for the fiscal year completed at the time of budget development.
- Projected Amount as of 6/01/2022 – 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.

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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.

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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.

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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.

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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.

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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.

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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.

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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)