



FY 2025 ADOPTED BUDGET



CITY OF GREAT FALLS,
MONTANA

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**City of Great Falls
Adopted Budget
Fiscal Year 2025**

July 1, 2024 through June 30, 2025



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Great Falls
Montana**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

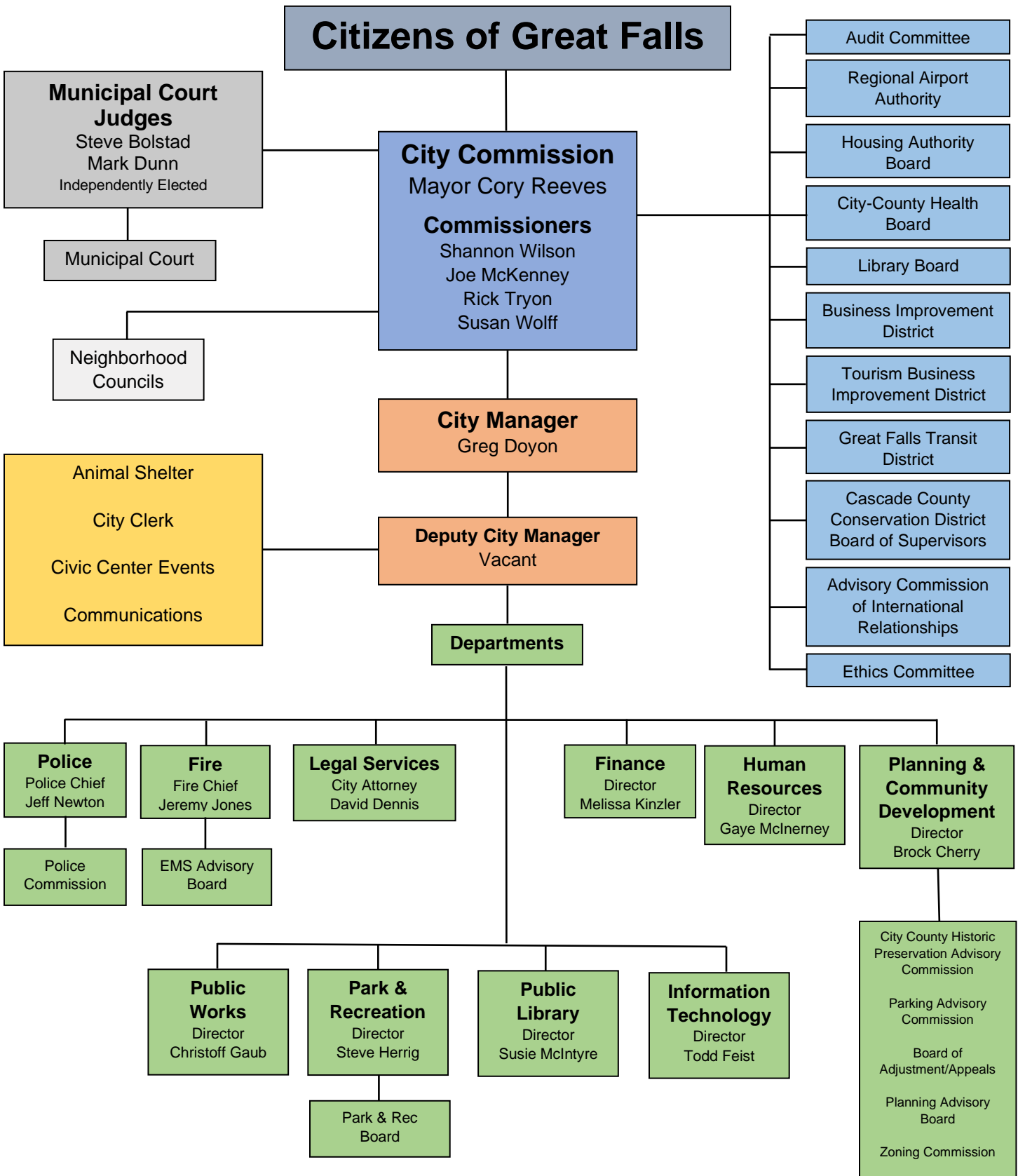
Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Great Falls, Montana, for its Annual Budget for the fiscal year beginning July 01, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

City of Great Falls
Adopted Budget
Fiscal Year 2025

Introduction & Policies

Organizational Chart

Introduction and Policies



Policy Making/Administrative Officials

Introduction and Policies

Cory Reeves
Mayor



Greg Doyon
City Manager



Shannon Wilson
Commissioner



Joe McKenney
Commissioner



Rick Tryon
Commissioner



Susan Wolff
Commissioner



Policy Making/Administrative Officials

Introduction and Policies

Elected Officials

Cory Reeves	Mayor	899-0518
Shannon Wilson	Commissioner	750-8190
Joe McKenney	Commissioner	868-2980
Rick Tryon	Commissioner	788-8901
Susan Wolff	Commissioner	750-1192
Steve Bolstad	Municipal Judge	771-1380
Mark Dunn	Municipal Judge	771-1380

Appointed Positions

Greg Doyon	City Manager	455-8450
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Department Positions

Vacant	Deputy City Manager	455-8450
Lisa Kunz	City Clerk	455-8451
Owen Grubenhoff	Civic Center Events Supervisor	455-8510
Todd Feist	IT Director	455-8487
Melissa Kinzler	Finance Director	455-8476
Kirsten Wavra	Deputy Finance Director	455-8423
Jeremy Jones	Fire Chief	791-8968
Bob Shupe	Assistant Fire Chief	791-8965
Gaye McInerney	Human Resources Director	455-8447
David Dennis	City Attorney	455-8422
Rachel Taylor	Deputy City Attorney	455-8478
Neil Anthon	Chief Prosecutor	455-8449
Steve Herrig	Park and Recreation Director	791-8980
Jessica Compton	Deputy Park and Recreation Director	791-8981
Kevin Vining	Parks Supervisor	791-8982
Todd Seymanski	City Forester	791-8983
Brock Cherry	Planning and CD Director	455-8530
Bruce Haman	Building Official	455-8404
Jeff Newton	Chief of Police	455-8410
Susie McIntyre	Library Director	453-9706
Christoff Gaub	Public Works Director	727-8390
Jake McKenna	Public Works/ Utility Systems Supervisor	455-8137
Jesse Patton	Public Works/ City Engineer	455-8124
Cody McRady	Public Works/Water Plant Supervisor	455-8587

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

Bolded positions denote Elected Officials and Department Heads



July 16, 2024

City Manager's Budget Message

Honorable Mayor, City Commission, and Taxpayers:

It is my pleasure to present the Fiscal Year 2025 (FY25) City of Great Falls Annual Budget.

The Great Falls City Commission hold an annual retreat to establish goals for the year. Many of the goals, but not all, have some impact on the annual City Budget. In February 2024, the City Commission set the following priorities:

- Public Safety
- Housing
 - Encourage/facilitate infill development; consider options and best practices
 - Continue to explore options (grant writing/legislature) to facilitate affordable housing and full spectrum of housing
 - Discuss camping ordinance and low barrier options with Continuum of Care group (two-four year plan)
- Economic Development
 - Streamlining zoning and permitting
 - Attracting primary sector businesses
- Discussing ties between economic development to infrastructure and public safety
- Complete Growth Plan

In April, the Finance Department and City Manager's Office, began developing the budget for the next fiscal year. City management currently uses a process of what is commonly called a "baseline budget". When budget development commences, the City begins the process by reviewing projected revenues, prior year expenditures, and an examination of various City programs and services. Using the prior adopted budget as a baseline, staff begins to model a budget for the ensuing year with a particular focus on goals established by the governing body.

The City Manager utilizes Commission goals and department priorities to develop a proposed budget. Once the proposed budget is transmitted to the City Commission, it is the City Commission's responsibility to accept, reject or amend the proposed budget. The goal of any budget outcome is to sustain operations, services, facilities and equipment at expected taxpayer service levels.

With over 57 different city funds, the budget can be confusing to the taxpayer. The City Commission meets over a period of several months in work sessions open to the public. Then before the budget is adopted, the City Commission holds public hearings on their proposed budget.

Key issues during the FY2025 budget development:

- Tight labor market, recruitment and retention of workers
- Budget impacts from the pandemic
- Inflation (local government is not immune from it) and supply chain issues
- Limited tax base growth and property tax appeals

In the proposed FY25 budget, management recommended the following to keep the City in a healthy financial position:

- Utilize the inflationary factor (\$562,520)
- Utilize full Permissive Medical Levy (\$317,544)
- Use fund balance to offset remaining deficit (\$444,405)

A healthy financial position means not using reserves to balance the budget - which has been done in the last four budget cycles. Generally speaking, the City’s financial condition is fair. It is stable primarily because of the external use of CARES funds to offset revenue losses. The Commission and City staff monitor budget performance of all departments throughout the year in formal quarterly budget reviews that are open to the public.

For FY2025, the projected ending fund balance is 24.5% in the General Fund. The minimum amount per City policy for General Fund Undesignated fund balance is 22%. A strong fund balance is critical for two reasons: 1) cash flow 2) maintain its quality, low risk credit rating.

During the City budget process, departments are asked to outline essential operational and capital needs. For FY25, departments requested additional budget items in the total amount of \$4.3M beyond last year’s request. After City management review with department heads, the requests were trimmed back for basic operational needs and in an attempt to maintain current service levels. The City Manager recommended that \$3.1M, or 72.3%, of these requests be funded.

FY 2025 Budget Highlights

Property Tax Detail

<i>Property Tax</i>	<i>Increase %</i>	<i>Impact on Property Value of \$100,000</i>	<i>Impact on Property Value of \$200,000</i>	<i>Impact on Property Value of \$300,000</i>
Permissive Medical Levy	1.58%	\$ 3.25	\$6.50	\$9.75
Inflationary Factor	2.8%	\$ 5.76	\$11.52	\$17.28

Operations

The City’s overall budget decreased expenditures by 17.71% from the FY24 Amended Budget. General Fund revenues (primarily dollars raised from property taxes) were up by 6.31%. Tax increases include newly taxable property (reflects new property growth over prior year), which has an annual 23-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, 2024. Again, the City Manager recommended the utilization of the inflationary factor and increasing the permissive medical levy in the proposed FY25 budget.

The overall budget could best be described as a “status quo” budget, based on expenditures from last year’s adopted budget. Aside from any additional departmental budget requests that were approved, only previously committed increases, non-City utility increases, or insurance adjustments were allowed to be increased

The City has 57 different funds. Annually, the City Manager and Finance Director classify each fund as “meets requirements” and “does not meet requirements.” This classification is based off of each of the FY25 fund balance percentage requirements. Each of these funds has a specific purpose, revenue source, and provides funding for various city operations. In FY25 there are 47 out of 57 funds that are considered as meeting the fund balance percentage requirement. There are nine that are, at this time, classified as “does not meet requirements.”

Below is the summary of the funds that we will need to continue to be monitored in FY25:

- Planning and Community Development
- Natural Resources
- Parking
- Golf Courses
- Recreation
- Aim High Big Sky
- Swimming Pools
- Multi-Sports
- Civic Center Events
- Health & Benefits – This is only as a result of unfunded OPEB liability obligation. The cash balance is sufficient.

The FY25 budget provides funding across the organization for ongoing operations including equipment replacement, training, and supplies. By the end of FY23, the City negotiated eleven (11) new two-year collective bargaining agreements for all groups. Collective Bargaining Agreements increase wages 3-6% in FY25, approximately \$700,000 for the General Fund. The City’s self-insured medical plan increase is 12%, which was primarily covered by the City.

Personnel

The FY25 budget increased new full-time equivalents, or FTEs, by 19.93 overall. In the General Fund, a part time Neighborhood Council position was added (+0.50), a full year of the 2nd judge was added (+0.50), and a file clerk intern was removed (-0.29). Finance reorganized the ARPA Project Manager and CDBG positions (-2.00). Park & Rec is closing the old recreation center (-2.88) and opening the new Aim High Big Sky Recreation Center (+25.95). In Public Works, Sanitation added a Superintendent (+1.00), Street, Sanitation, and Central Garage removed a Program Specialist (-1.00) and Engineering removed two ARPA positions while adding a support Specialist (-1.00).

Capital Maintenance, Equipment Replacement, and Facilities

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

The FY25 budget included the following capital items:

- Sewer Lift Station 1 Construction: \$7,800,000
- 33rd St Water Storage Tank Repair: \$2,000,000
- Water Main Replacements: \$3,750,000
- Street Reconstruction 4th Ave N from 9th to 14th St N: \$2,350,000
- South Great Falls Storm Drain Improvement Middle Basin: \$1,900,000
- East Fiesta Reconstruction & Giant Springs Bank Stabilization: \$1,600,000
- Central Ave & 3rd St Storm Drain Phase 2: \$1,000,000
- Year 7 Park District Projects: \$433,220
- Vehicles and Equipment: \$3,321,570

Park Maintenance District #1

The adopted Park Maintenance District #1 continues to help address deferred capital projects in Parks and Recreation. The district allows the City to assess up to \$1.5 million for improvements annually. In 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 was completed and opened in July of 2024. The match requirement for the grant will be paid for from the Park Maintenance District. With the remaining annual assessments after debt service is paid, the following projects are budgeted for this year:

- Carter Park Pavilion Roof
- Irrigation Upgrades in Various Parks
- Rivers Edge Trail Improvements
- Turf Maintenance & Labor
- Tree Replacement
- Sports Courts
(basketball/tennis/pickle ball)

Water, Sewer, Storm Drain, and Sanitation Utilities

As with general taxation, the utilities and services could not effectively operate without an increase, to address higher operational fees. For FY24, Water, Sewer, Sanitation, and Storm Drain had a 10% adjustment each (This took effect in June, 2023). For FY25, further rate adjustments were implemented.

- Water and Storm Drain: 15% adjustment each (This took effect in June, 2024)
- Sewer: 10% adjustment (This took effect in June, 2024)
- Sanitation: 5% adjustment (This took effect in June, 2024)
- For residential customers, an average water bill increased \$3.02, an average sewer bill increased \$2.62, an average storm drain bill increased \$1.08, and an average sanitation bill increased \$0.83. In total, the average monthly residential utility bill increased \$7.55.

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 are federal and state regulatory requirements. When rate setting occurs for utilities in the fall of each year, there is much discussion regarding the maintenance of these systems in order to meet the operational requirements of the Environmental Protection Agency/Montana Department of Environmental Quality.

Street, Boulevard, and Lighting Special Assessments

For the FY25 budget, there are no recommend increases for the Park Maintenance District. However, other assessments will be adjusted. The Street Maintenance assessments will be adjusted by 10%, Street Lighting District assessments by 6.7%, Natural Resources assessments by 6%, and Portage Meadows assessments by 5%.

Debt Service

The City of Great Falls has a high debt capacity, but very low debt. In FY16, the City retired the Swimming Pool General Obligation debt service (Mitchell Pool and neighborhood pool repairs). In FY24, the City paid off the Soccer Park Bonds. 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, 6/30/2025</i>
Fire Trucks Intercap	12/11/2015	Variable	02/15/2026	\$801,098	\$75,512
Public Safety Radios Lease-Purchase*	03/27/2020	2.87%	03/01/2030	\$1,992,461	\$1,064,468

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

ARPA and CARES

The City received Federal COVID relief money under the CARES Act of \$10.1M. The CARES Act usage has been about \$7.9M and has a remaining balance of approximately \$2.2M. In FY24, CARES was used to balance the General Fund (\$998,064) and more was used for a Growth Policy Plan update (\$300,000).

The City received Federal COVID-19 relief money under the American Recovery Plan Act (ARPA) of \$19.5M. Of this, \$19.3M has been assigned to projects, leaving a balance of \$91,519. The use of the remainder of the CARES Act and ARPA money will be decided by the Commission at a future time once the City’s General Fund budget is stabilized.

Future Challenges and Opportunities

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

- Stabilization of the General Fund
- Address Public Safety Needs
- Recruitment and retention of qualified city workers
- Monitor rapidly changing environmental conditions
- Revise the City’s Growth Management Policy

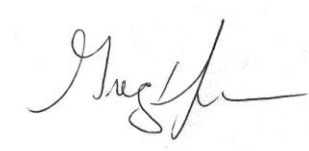
In Closing

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

Numerous supplemental budget documents are available for viewing on the City's web site at <https://greatfallsmt.net/finance/fy-2024-25-budget>. The City also has an online budget tool through Balancing Act that can be accessed from the City's finance webpage.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Gregory T. Doyon", written in a cursive style.

Gregory T. Doyon
City Manager

Annual Budget Resolution

Introduction and Policies

**RESOLUTION NO. 10551
ANNUAL BUDGET RESOLUTION
A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL
APPROPRIATIONS FOR THE FISCAL YEAR
BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

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

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

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

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

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

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

Section 1. - Legal Spending Limits

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

Section 2. - Implementation Authority

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

Annual Budget Resolution

Introduction and Policies

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

Section 3. - Appropriation Carryovers

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

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

Annual Budget Resolution

Introduction and Policies

- d. the City Manager determines the appropriation is still needed.

Section 4. - Appropriated Reserves

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

Section 5. Contingency Account

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

Section 6. - Classification and Pay Plan

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

Annual Budget Resolution

Introduction and Policies

Section 7. - Budgetary Authority

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

Section 8. - Accounting Structure

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

Section 9. – Municipal Court Clerk Salary

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

Municipal Court Clerk \$61,796 to \$83,607

Section 10. – Fund Balance

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

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

Budget Development Process

Introduction and Policies

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

I) The Budget Cycle

1) February

- City Commission Special Work Session – Commission Priorities Retreat

2) April

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

3) May

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

4) June-July

- City Manager's Budget Review – Departmental meetings with managers
- Finalization of manager's proposed budget
- Manager's proposed budget presented to the City Commission
- July 1 - start of new fiscal year
- Public hearing scheduling and advertisement
- Proposed budget available for public inspection
- Formal public hearing on the proposed budget
- Annual budget resolution - City Commission adoption

5) August-September

- Certified taxable values received from DOR

Budget Development Process

Introduction and Policies

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

II) Budget Documents

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

1) Manager's Proposed Budget

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

- Department Requested Budgets
- Above & Beyond Requests
- General Fund Subsidies
- Fund Health: Meets or Does not Meet Requirements
- Internal Service Charges
- Capital Improvement Plans (CIPs)

2) Final Budget

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

III) Budget Finalization

The formal conclusion of the budget development process occurs on or before the second Monday in August. For this FY2024/2025 budget:

- The annual proposed budget was presented on June 18, 2024 and July 2, 2024.
- The budget hearing on the proposed budget was set on July 2, 2024.
- The budget hearing on the proposed budget was July 16, 2024.
- The annual budget was adopted July 16, 2024.
- Subsequent tax valuation information may require mid-year budget revisions.
- The resolution to fix annual tax levy adoption was August 20, 2024.

State statutes, 7-6-4024 and 7-6-4036, MCA require the City Commission to adopt the final budget, and then fix the tax levy on or before the first Thursday in September or within 30 calendar days after receiving certified taxable values from the Montana Department of Revenue. This is one month after the beginning of the year being budgeted. The reason for this late legal finalization of the budget/tax levy is the timing of tax valuation information. Budget revenue estimates and tax levies are dependent upon tax valuation information.

Budget Development Process

Introduction and Policies

Accordingly, the budget is subject to revision, and not considered legally finalized, until the tax levy is fixed by City Commission resolution.

IV) Budget Amendment Procedure

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

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

Public Opportunity in Budget Development

Introduction and Policies

I. Public Notice

A. Public Budget Meetings

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

<https://greatfallsmt.net/meetings>

B. Manager's Proposed Budget

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

<https://greatfallsmt.net/meetings>

C. Public Budget Hearing

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

<https://greatfallsmt.net/meetings>

II. Public Participation

A. Regular Commission Meetings

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

<https://greatfallsmt.net/meetings>

Public Opportunity in Budget Development

Introduction and Policies

B. Advisory Boards

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

C. City commission's Budget Development Meetings

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

<https://greatfallsmt.net/meetings>

D. Annual Budget Hearing

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

<https://greatfallsmt.net/meetings>



Budget Presentation

Introduction and Policies

Management Plans

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

Budget Conforms to Accounting Structure

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

Basis of Budgeting

- **Modified Accrual for Governmental Funds**

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

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

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

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

GAAP Presentation

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

Fund Accounting

The City's fund structure is summarized in:

- Appendix A. Balances and Changes by Fund

Budget Presentation

Double Counting

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

1. Internal Service Transactions

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

2. Interfund Transfers

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

Policy for Reserves, Designations, & Balanced Budget

Introduction and Policies

Section 1. Mandatory Reserves

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

Bond Covenant Reserves

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

SID Revolving

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

Other Mandatory Reserves

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

Maintenance of Mandatory Reserves

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

Section 2. Designated Balances

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

Designated for Cash Flow

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

Such balances designated for cash flow shall be used to meet extended revenue cycles, meet short term economic difficulties, respond to unique opportunities, provide for one-

Policy for Reserves, Designations, & Balanced Budget

Introduction and Policies

time expenditures, and respond to emergency and disaster situations. The balances shall not be available to meet recurring operating expenses.

Designated for Equipment (Revolving)

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

Section 3. Unreserved Balance

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

Section 4. Balanced Budget

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

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

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

Debt Policy

Introduction and Policies

Short-Term Operating Debt Policy

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

Long-Term Capital Debt Policy

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

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

Debt Policy

Introduction and Policies

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

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

Debt Policy

Introduction and Policies

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

Interfund Loan Policy

I. Scope

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

II. Category of Interfund Loans

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

III. Processing of Interfund Loans

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

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

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

Interfund Loan Policy

IV. Reporting of Interfund Loans

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

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

V. Monthly Processing of Interfund Loans

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

Investment Policy

Introduction and Policies

1. Introduction

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

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

2. Governing Authority

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

3. Scope

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

4. Pooling of Funds

- a) Except for cash in specified restricted and special revenue funds, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.
- b) Pooling cash assets eliminates the need to maintain uninvested contingency cash for each fund. Instead, cash flow needs can be anticipated for the City as a whole. The fluctuations in cash needs for the individual funds tend to "net out" when

Investment Policy

Introduction and Policies

combined needs are considered. The total uninvested cash balance for contingencies can be greatly reduced.

5. General Objectives

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

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

Investment Policy

6. Standards of Care

a) Delegation of Authority and Responsibilities

i. City Commission

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

ii. Investment Officers

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

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

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

iii. Investment Committee

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

iv. Investment Adviser

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

b) **Prudence** - The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal

Investment Policy

Introduction and Policies

responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

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

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

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

Investment Policy

8. Authorized Investments and Interest Bearing Deposits

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

9. Investment Parameters

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

Investment Policy

Diversification Constraints on Total Holdings

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

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

10. Performance Standards/Evaluation

- a) The investment portfolio will be managed in accordance with the parameters specified within this policy. A series of appropriate benchmarks shall be established against which portfolio performance shall be compared on a regular basis.
- b) Marking to Market - The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least

Investment Policy

Introduction and Policies

annually. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed.

11. **Safekeeping and Custody**

- a) Delivery vs. Payment - All trades of marketable securities will be executed by delivery vs. payment (DVP) basis to ensure that securities are deposited in an eligible financial institution prior to the release of funds.
- b) Third-Party Safekeeping - Securities will be held by a third party custodian as evidenced by safekeeping receipts in the City's name.
- c) Internal Controls - The Fiscal Services Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City of Great Falls are protected from loss, theft or misuse. Specifics for the internal controls shall be documented in the Investment Procedures.

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

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

13. **Reporting**

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

Investment Policy

Introduction and Policies

14. Policy Considerations

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



Master Plans

Introduction and Policies

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

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

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

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

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

Facility Revolving Schedules (FRS)

Introduction and Policies

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

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

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

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

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

Equipment Revolving Schedules (ERS)

Introduction and Policies

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

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

Initial ERS records are established at time of original or replacement purchase.

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

There are two Equipment Revolving Schedule (ERS) Programs:

1. Vehicles & Equipment (V&E) ERS

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

2. Computer ERS

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

Equipment Revolving Schedules (ERS)

Introduction and Policies

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

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

Capital Improvement Programs (CIP)

Introduction and Policies

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

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

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

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

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

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City of Great Falls
Adopted Budget
Fiscal Year 2025

Financial Summary

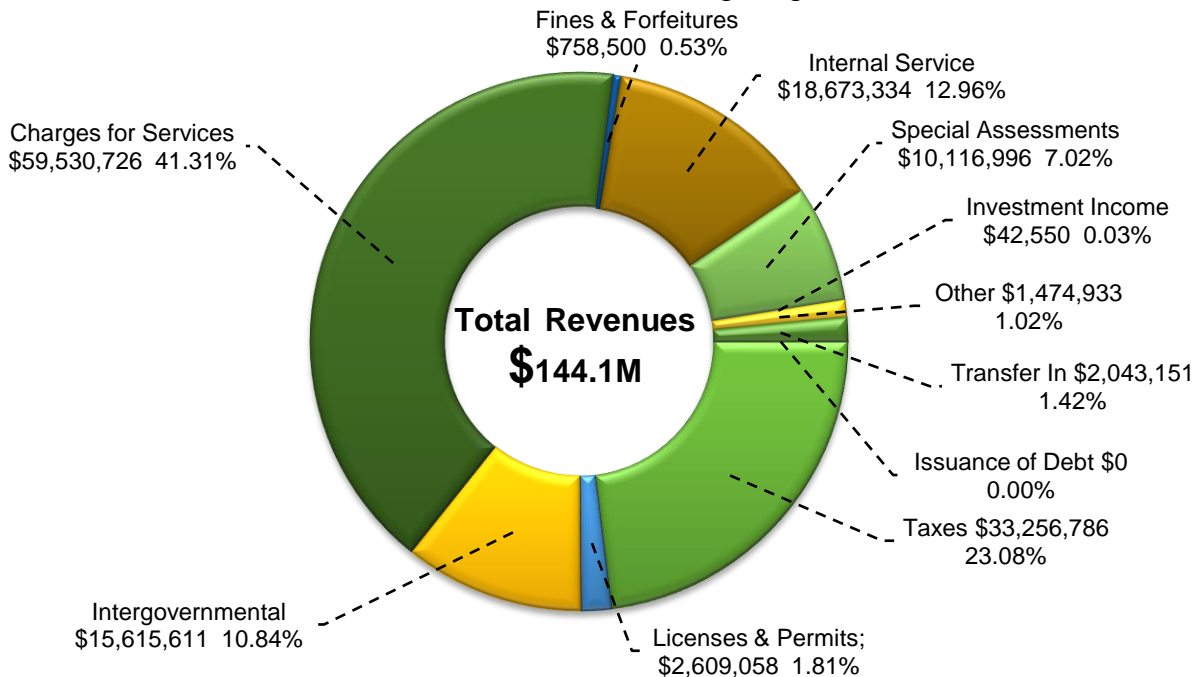
City-Wide Revenue Highlights

Where the Money Comes From

Total city-wide revenue for Fiscal Year 2025 is \$144.1 million. Charges for service is the largest revenue source at 41.31% 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 23.08% 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. The City raised property taxes in FY2023 and FY2024, and will be raising again in FY2025.

The third and fourth largest revenue sources are internal service charges (12.96%) and intergovernmental (10.84%). 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 FY2025 amount to \$18.7 million. A major intergovernmental revenue is the HB 124 State Entitlement of \$10.26 million (\$9.84 million for the General Fund and \$426,517 for the Street Fund), which is primarily from the state gambling tax. The City receives various grants that make up the remaining of intergovernmental revenue in the General Fund. The fifth largest source is special assessments totaling \$10.12 million or 7.02%. Examples of special assessments include the street district, park maintenance district, boulevard districts, and street lighting districts.

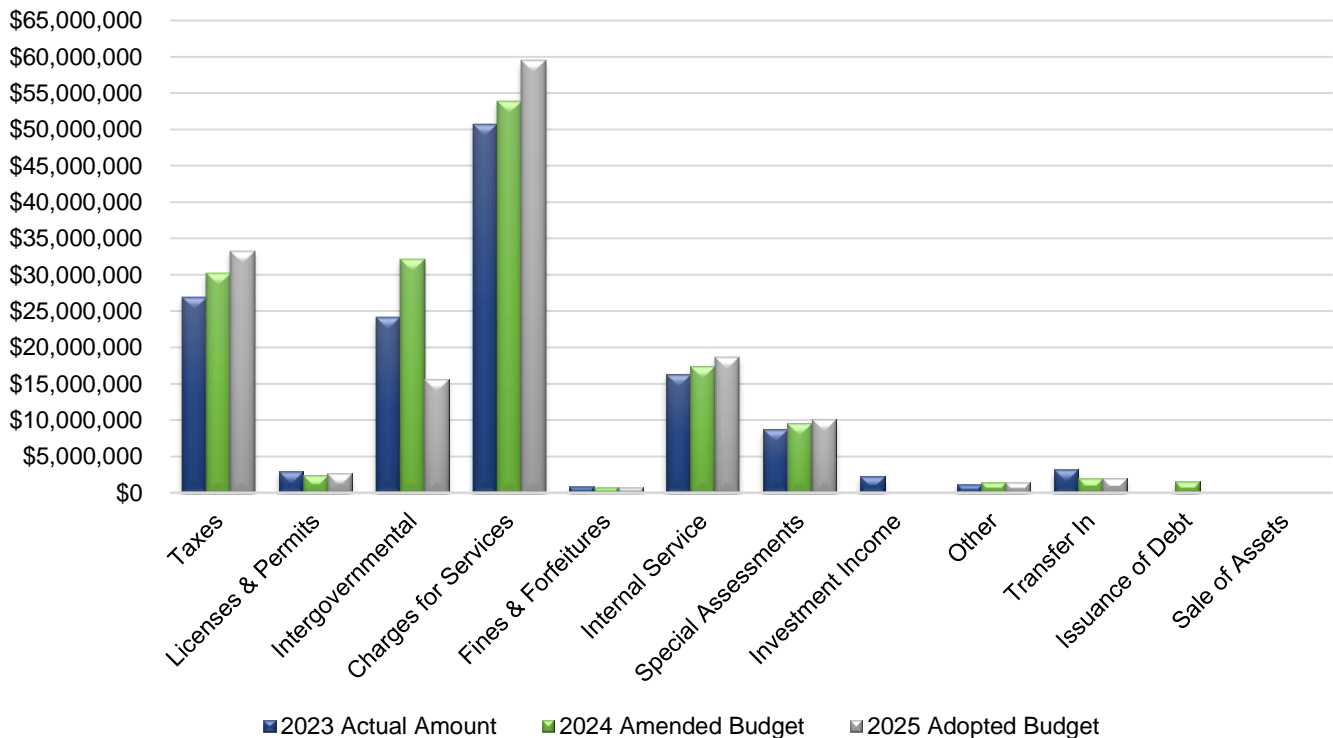


City-Wide Revenue Highlights

Financial Summary

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$26,945,210	\$30,171,096	\$30,171,096	\$30,353,556	\$33,256,786
Licenses & Permits	\$2,902,978	\$2,434,108	\$2,434,108	\$2,473,554	\$2,609,058
Intergovernmental	\$24,121,135	\$26,585,268	\$32,161,878	\$24,674,308	\$15,615,611
Charges for Services	\$50,744,192	\$53,524,601	\$53,906,086	\$52,829,237	\$59,530,726
Fines & Forfeitures	\$868,413	\$758,500	\$758,500	\$675,801	\$758,500
Internal Service	\$16,341,327	\$17,406,667	\$17,406,667	\$17,354,500	\$18,673,334
Special Assessments	\$8,803,388	\$9,487,697	\$9,487,697	\$9,363,292	\$10,116,996
Investment Income	\$2,323,050	\$28,150	\$28,150	\$3,703,953	\$42,550
Other	\$1,230,240	\$643,282	\$1,420,481	\$3,006,123	\$1,474,933
Transfer In	\$3,208,123	\$1,786,950	\$1,971,802	\$1,971,802	\$2,043,151
Issuance of Debt	\$0	\$1,500,000	\$1,500,000	\$652,824	\$0
Sale of Assets	\$28,200	\$0	\$0	\$89,009	\$0
Revenue Totals	\$137,516,255	\$144,326,319	\$151,246,465	\$147,147,959	\$144,121,645

City-Wide Revenue 3 Year Trend



City-Wide Revenue Highlights

Financial Summary

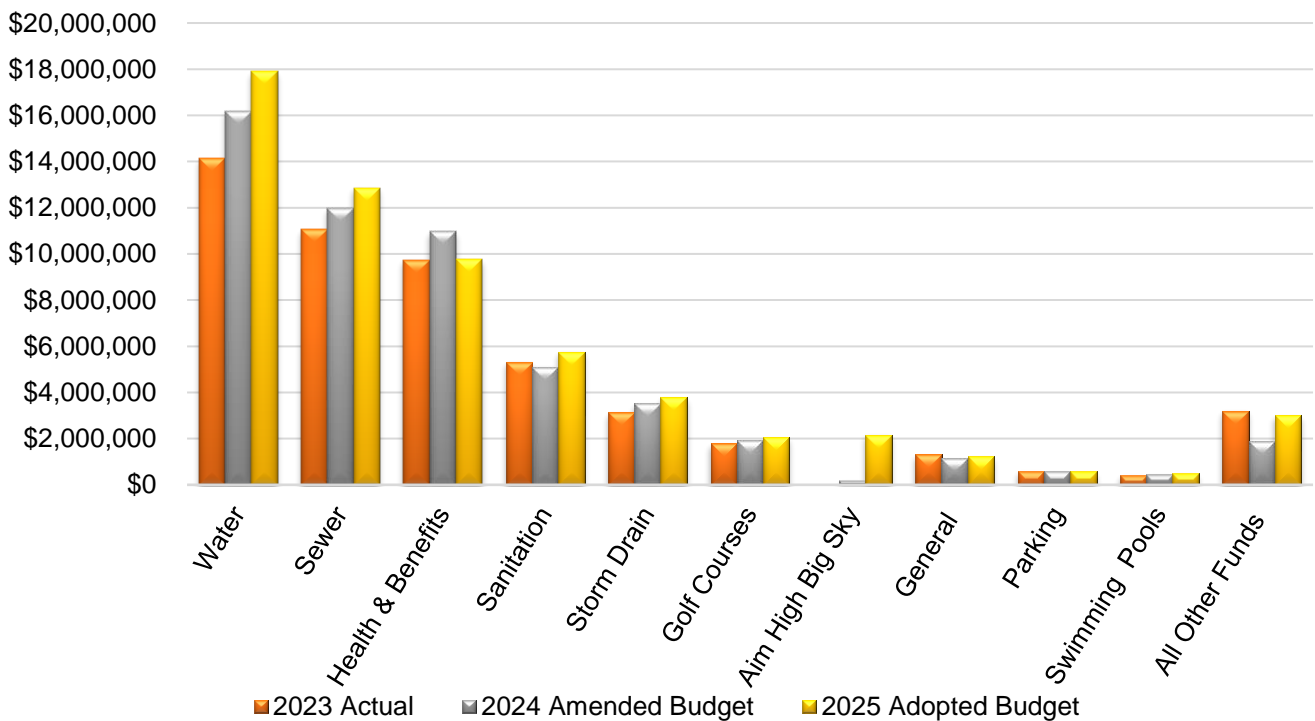
Major Revenues

Charges for Service

Charges for services is 41.31% of total city revenue and 3.02% 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 May 2022, the City Commission approved a 10% increase for both the residential and commercial sanitation rates. In May 2023, the City Commission approved a 10% increase on rates for water, sewer, storm drain, and sanitation. In May 2024, the City Commission approved a 15% increase on rates for water and storm drain, 10% increase for sewer, and a 5% increase for sanitation. Past utility rate increases are noted in the "Five Year History of Utility Rate Charges" on the next page and require an additional separate public hearing and approval by the City Commission.

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



City-Wide Revenue Highlights

Financial Summary

Five Year History of Utility Rate Changes Requires Separate Commission Action					
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Water	0%	0%	5%	10%	15%
Sewer	0%	0%	5%	10%	10%
Storm Drain Sanitation	0%	0%	5%	10%	15%
Residential	0%	0%	10%	10%	5%
Commercial	0%	0%	10%	10%	5%

Taxes and Special Assessments

Taxes and Special Assessments account for 30.10% of Total City Revenue and 64.45% of General Fund revenue. Taxpayers generally view taxes and special assessments as two names for the same thing; however, there are distinctions.

	2023 Actual	2024 Amended Budget	2025 Adopted Budget	% of Total City Revenue
Taxes				
Real & Personal Property	\$17,353,652	\$21,158,752	\$22,667,897	15.73%
Permissive Medical Health Mill	\$3,505,127	\$4,047,344	\$4,364,889	3.03%
GO Bond Payments	\$689,878	\$165,000	\$155,000	0.11%
Tax Increments	\$3,810,626	\$3,400,000	\$4,349,000	3.02%
Local Option Motor Vehicle	\$1,558,220	\$1,400,000	\$1,500,000	1.04%
Marijuana Tax	\$27,705	\$0	\$220,000	0.15%
Total Taxes Revenue	\$26,945,210	\$30,171,096	\$33,256,786	23.08%
Special Assessments				
Street Maintenance District	\$4,600,853	\$5,041,592	\$5,545,751	3.85%
Park Maintenance District	\$1,504,539	\$1,500,000	\$1,500,000	1.04%
Street Lighting District	\$1,167,548	\$1,325,660	\$1,414,060	0.98%
Boulevard District	\$456,870	\$507,600	\$536,513	0.37%
Portage Meadows	\$69,568	\$71,941	\$75,538	0.05%
Master Debt SILD	\$9,071	\$11,396	\$11,396	0.01%
TBID	\$730,077	\$765,508	\$730,465	0.51%
BID	\$264,080	\$264,000	\$303,273	0.21%
Other	\$784	\$0	\$0	0.00%
Total Special Assessments	\$8,803,388	\$9,487,697	\$10,116,996	7.02%
Total Taxes and Special Assessments	\$35,748,598	\$39,658,793	\$43,373,782	30.10%

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

City-Wide Revenue Highlights

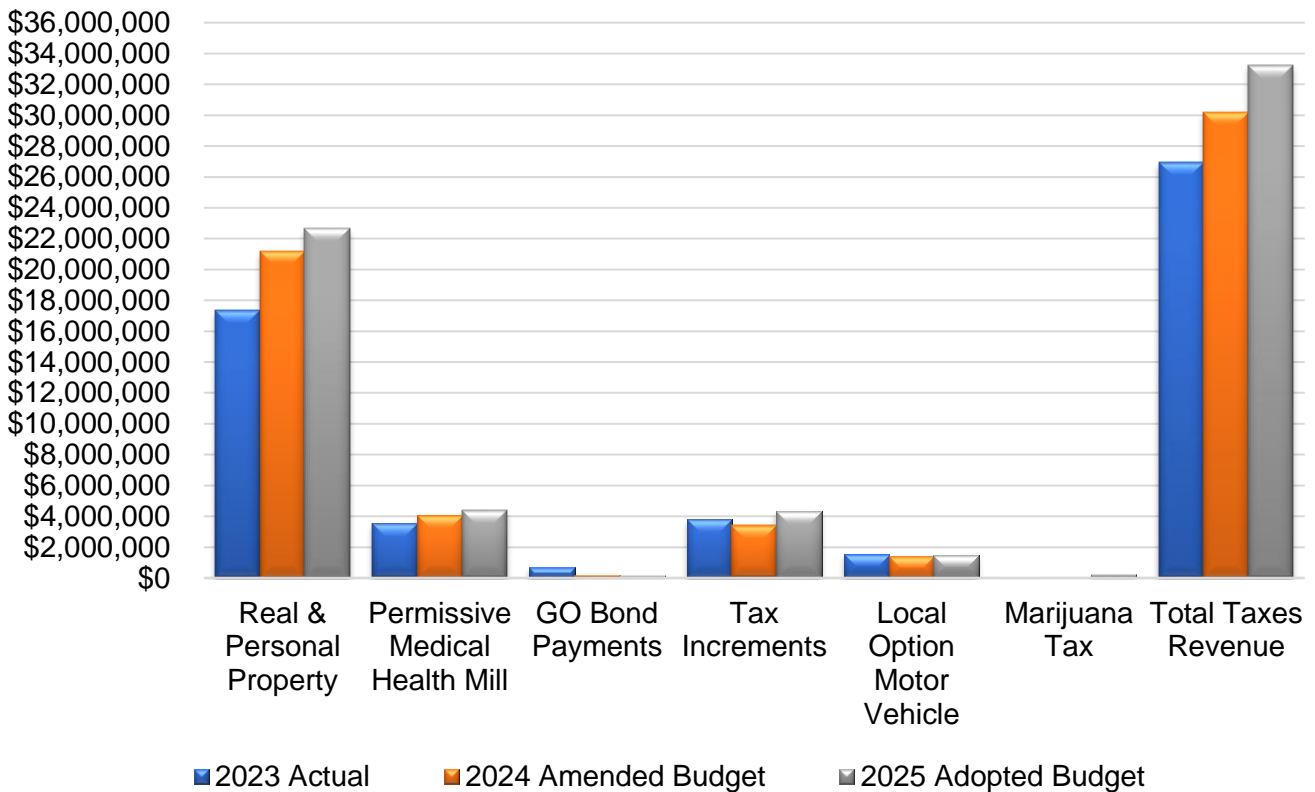
Financial Summary

State Legislature created declining taxable property valuations, which are to be offset by increased local mill levies, to achieve the same property tax revenue as the local governments levied for in Tax Year 1998. Mill levies will be adjusted each year as a formula change. In accordance with Montana state statute, the City will have limited real property tax revenues. The real property taxes are budgeted using historical analysis. Tax revenue increased from \$30.2 million to \$33.3 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 \$317,544 and an increase from the inflationary factor of 2.80%, or \$562,520.

Tax Increments

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

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



Special Assessments

Special assessments are charges needed to pay for a special improvement and/or related maintenance. A Special Improvement District is that group of properties benefited by, and paying for, a special improvement. Special assessments are typically charged on a square area basis in the City of Great Falls, with the exception of the Park Maintenance District which is based on

City-Wide Revenue Highlights

Financial Summary

taxable value. The Street Maintenance District and the Park Maintenance District are the only districts covering the whole city. The revenue for the Street Maintenance Assessment is deposited directly to the Street Fund. Likewise, the revenue for the Park Maintenance District is deposited directly into that fund. This is a reliable source of revenue restricted to the recovery of specific costs. Additional separate public hearings are needed to adopt the budgeted rates.

Five Year History of Special Assessment Rate Changes					
Requires Separate Commission Action					
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Street Maintenance District	0%	0%	0%	10%	10%
Boulevard District	0%	0%	12%	6%	6%
Portage Meadows District	0%	0%	5%	5%	5%
Street Lighting	-4.0%	-1.0%	4.5%	14.0%	6.7%
Park Maintenance District	0%	0%	0%	0%	0%

Intergovernmental Revenue

Intergovernmental Revenue is 10.84% of total city revenue and 25.06% 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 3.4% in FY2025. Revenue from Federal Block and Home Grants continues to be greater than usual because of extra COVID funding.

	2023 Actual	2024 Amended Budget	2025 Adopted Budget	% of Total City Revenue
Intergovernmental				
American Rescue Plan Act	\$4,347,969	\$10,083,785	\$0	0.00%
State Gaming Licenses	\$140,199	\$150,000	\$150,000	0.10%
State Entitlements	\$9,541,810	\$9,796,988	\$10,264,300	7.12%
State 911 Combined Revenue	\$678,043	\$612,447	\$612,447	0.42%
State Gas Tax Apportionment	\$947,032	\$947,032	\$947,032	0.66%
State Gas Tax BaRSAA	\$0	\$1,341,539	\$1,341,539	0.93%
State Historic Preservation	\$11,000	\$6,000	\$6,000	0.00%
State Library Support	\$31,783	\$32,075	\$37,885	0.03%
State Economic Dev Pass-through	\$0	\$70,000	\$70,000	0.05%
County Library Support	\$177,000	\$177,000	\$177,000	0.12%
Federal Highway & Transport. Grants	\$529,935	\$712,400	\$525,000	0.36%
Federal Public Safety Grants, Misc	\$297,649	\$1,029,653	\$49,198	0.03%
Federal HIDTA Grant	\$199,612	\$264,939	\$273,897	0.19%
Federal Block and Home Grants	\$587,440	\$3,348,661	\$979,265	0.68%
COPS Hiring Grant	\$190,790	\$130,228	\$0	0.00%
Miscellaneous Culture & Rec Grants	\$6,120,126	\$3,370,840	\$0	0.00%
Other Intergovernmental Revenue	\$320,748	\$88,291	\$182,048	0.13%
Total Intergovernmental Revenue	\$24,121,136	\$32,161,878	\$15,615,611	10.84%

City-Wide Revenue Highlights

Financial Summary

Federal COVID Relief Allocations

Starting in FY2020, the City received a total of \$10.1 million from the CARES Act, which can be used for any general government purpose. \$4.6 million was received in the General Fund, and the remaining \$5.5 million was received in the COVID Recovery Fund. The City's allocation from the American Rescue Plan Act (ARPA) is \$19.5 million. Half was received in FY2021, and the second half was received in FY2022. The total amount received (\$19.5 million) is in the COVID Recovery Fund. The ARPA funding has many restrictions for its uses. The ARPA allocation must be obligated by December 31, 2024, whereas the CARES allocation has no spending time limits.

State Entitlements

Starting in FY2002, a number of revenue items were replaced by an entitlement share of the State General Fund. These were past property tax reductions, the gambling tax, and the motor vehicle tax. The year over year increase in this payment can vary greatly. The increase for FY2025 was about 3.4%.

State Gas Tax Apportionment

The revenue from the State tax on motor fuel sales is apportioned to local governments based on population and road mileage factors. Total revenues between the gas tax apportionment and BaRSAA is \$2,288,571. BaRSAA funding has made a significant positive impact on the street department's ability to complete projects since being passed by the 2017 Montana State Legislature.

Federal Community Development Block Grant and HOME Grant Funds

The U.S. Department of Housing and Urban Development (HUD) provides grant funding for slum and blight removal, projects that benefit low-income people, and other community projects. HOME grants provide funding for affordable housing. These grants have been funding many valuable projects for the community. Between the two grants, there is \$979,265 available in FY2025. 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 \$37,885 annually to help fund operations. The Park & Recreation department receives grants for special projects as well.

Internal Service Charges and Transfers In (Double Counting Effect)

Internal service operations include human resources, city telephone, health and benefits, insurance and safety, finance, information technology, central garage, engineering, public works administration, and civic center facility services. Internal charges account for transactions among the departments within the City organization. The charges properly show financial activity within the total City budget, but the City does not actually pay out or receive any additional cash. Hence, this creates a double counting effect. Internal charges and transfers are 14.37% of total City revenue, and 2.91% of total General Fund revenue.

City-Wide Revenue Highlights

Financial Summary

	2023 Actual	2024 Amended Budget	2025 Adopted Budget	% of Total City Revenue
Internal Service and Transfers In				
Internal Service Charges	\$16,341,327	\$17,406,667	\$18,673,334	12.96%
Transfer In	\$3,208,123	\$1,971,802	\$2,043,151	1.42%
Total Internal Service and Transfers In	\$19,549,450	\$19,378,469	\$20,716,485	14.37%

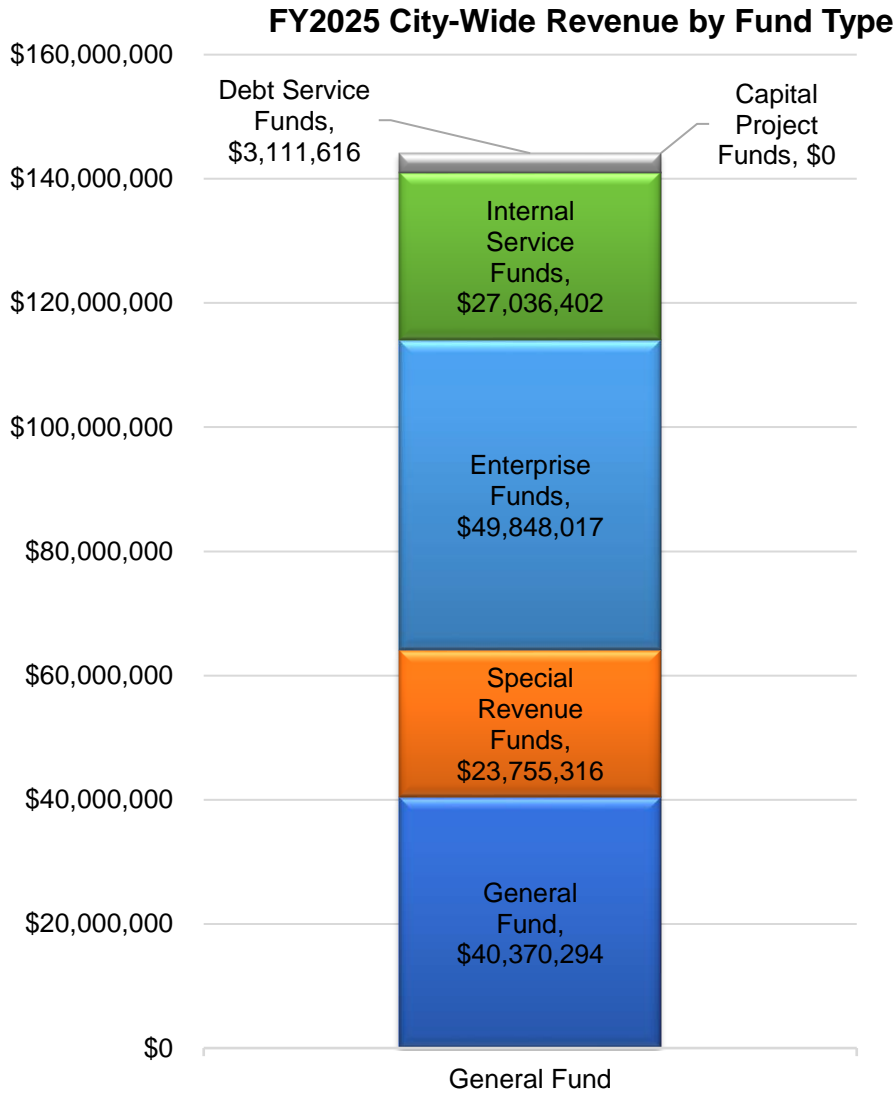
Issuance of Debt

Issuance of Debt fluctuates from year to year depending on projects in the pipeline for capital improvements, especially in the enterprise funds for utilities. For FY2024, there was \$1.5 million in issued debt budgeted. This was for work on the 33rd street water storage tank, which has been paid for with cash and no debt has been actually issued at this time. There is no issued debt budgeted for FY2025.

	2023 Actual	2024 Amended Budget	2025 Adopted Budget	% of Total City Revenue
Issuance of Debt				
Issuance of Debt	\$0	\$1,500,000	\$0	0.00%
Total Issuance of Debt	\$0	\$1,500,000	\$0	0.00%

City-Wide Revenue Highlights

Financial Summary



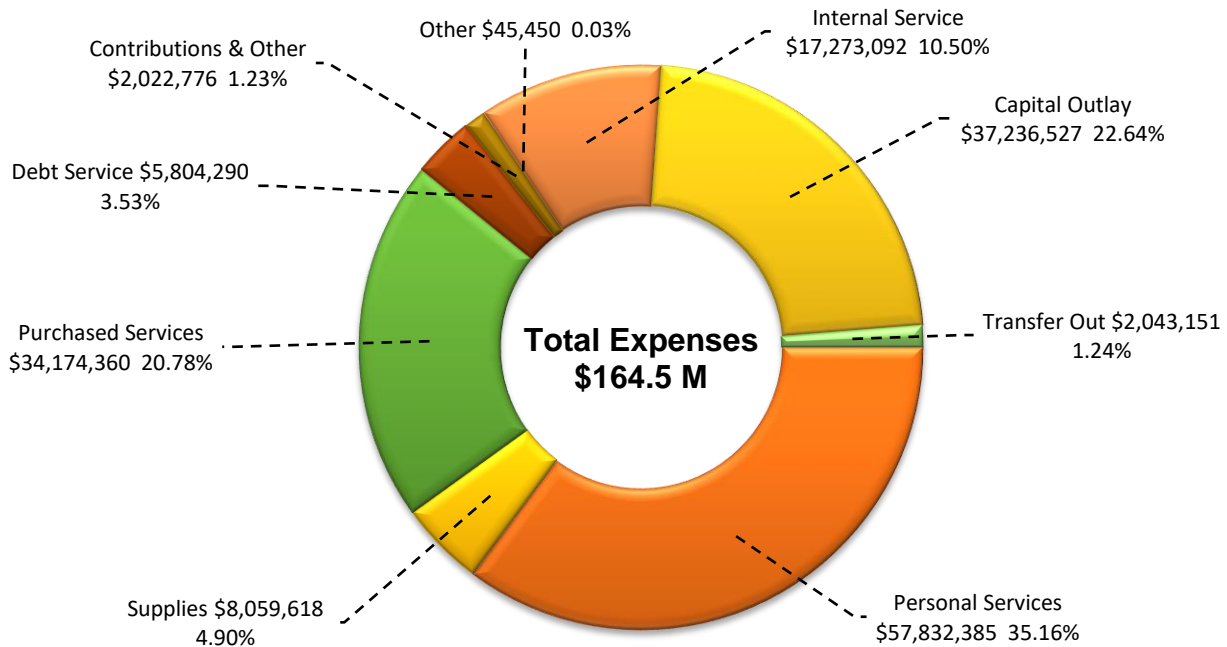
	2023 Actual	2024 Amended Budget	2025 Adopted Budget	Adopted Difference
Fund Types				
General Fund	\$36,143,514	\$37,973,437	\$40,370,294	\$2,396,857
Special Revenue Funds	\$30,319,800	\$27,970,655	\$23,755,316	(\$4,215,339)
Debt Service Funds	\$3,144,587	\$2,622,403	\$3,111,616	\$489,213
Capital Project Funds	\$89,242	\$4,852	\$0	(\$4,852)
Enterprise Funds	\$43,962,268	\$56,074,517	\$49,848,017	(\$6,226,500)
Internal Service Funds	\$23,856,845	\$26,600,601	\$27,036,402	\$435,801
Total All Fund Types	\$137,516,255	\$151,246,465	\$144,121,645	(\$7,124,820)

City-Wide Expenditure Highlights

Financial Summary

Where the Money Goes

Total city-wide expenditures for Fiscal Year 2024 are \$164.5 million. The largest City expenditure is for Personal Services at 35.16%. This includes salaries and benefits. The next largest expenditures are Capital Outlay at 22.64% and Purchased Services at 20.78%. 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 10.50%. Following internal service is supplies, 4.90%, debt payments, 3.53%, transfer out, 1.24%, and contributions and donations, 1.23%.

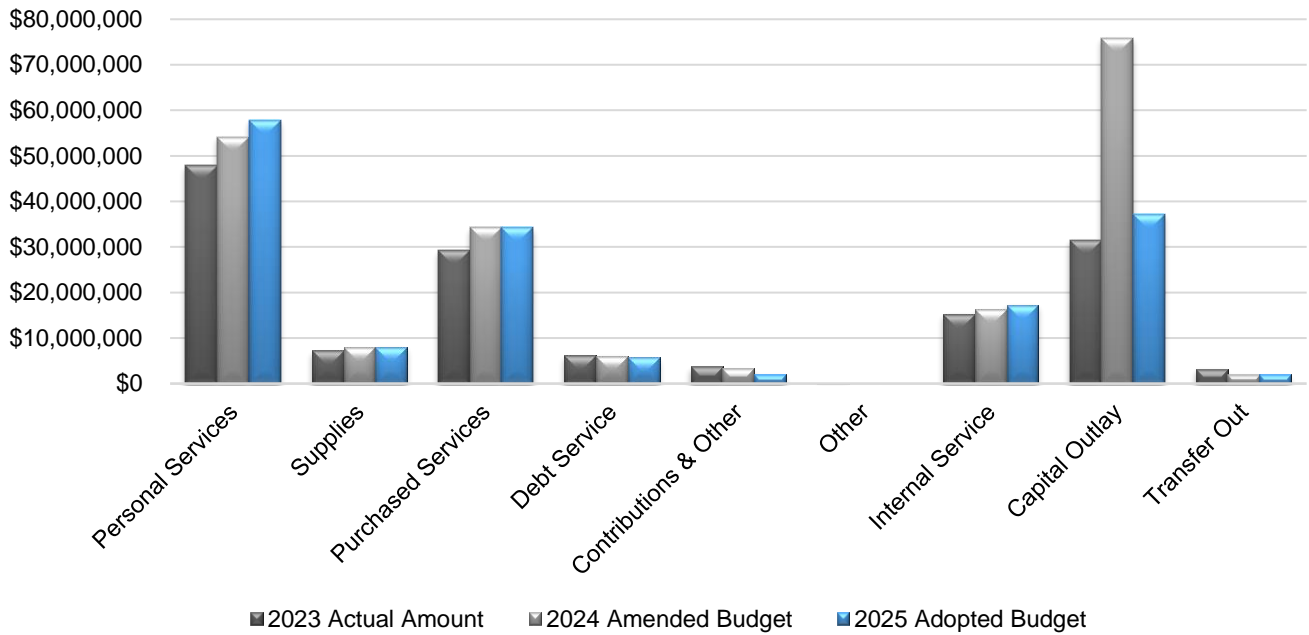


	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Expenditures					
Personal Services	\$47,925,761	\$53,911,310	\$54,141,714	\$50,961,518	\$57,832,385
Supplies	\$7,240,250	\$7,151,060	\$7,939,147	\$6,581,366	\$8,059,618
Purchased Services	\$29,280,548	\$32,230,860	\$34,348,210	\$31,121,248	\$34,174,360
Debt Service	\$6,221,036	\$6,044,925	\$6,044,925	\$6,078,325	\$5,804,290
Contributions & Other	\$3,743,853	\$3,565,133	\$3,333,025	\$2,070,664	\$2,022,776
Other	\$107,283	\$20,450	\$20,450	\$416,362	\$45,450
Internal Service	\$15,333,572	\$16,199,136	\$16,199,136	\$16,199,136	\$17,273,092
Capital Outlay	\$31,496,276	\$41,542,893	\$75,895,540	\$45,002,381	\$37,236,527
Transfer Out	\$3,208,123	\$1,786,950	\$1,971,802	\$1,971,802	\$2,043,151
Expenditure Totals	\$144,556,702	\$162,452,717	\$199,893,949	\$160,402,802	\$164,491,649

City-Wide Expenditure Highlights

Financial Summary

City-Wide Expenditures 3yr Trend



Major Expenditures

Personal Services

Overall personal services in the FY2025 Adopted Budget, including salaries and benefits, increased 6.82% over the FY2024 Amended Budget amount and are 35.16% of the City’s total expenditure budget. All union contracts were re-negotiated starting July 1, 2023 for a 2 year period. They will expire June 30, 2025. 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 526.83 full time equivalents (FTEs) in full and part time positions (not including seasonal and temporary workers). This budget is an increase of 19.93 FTEs from the FY2024 budget. Additional information about employee counts is available under the employee summary tab.

City-Wide Expenditure Highlights

Financial Summary

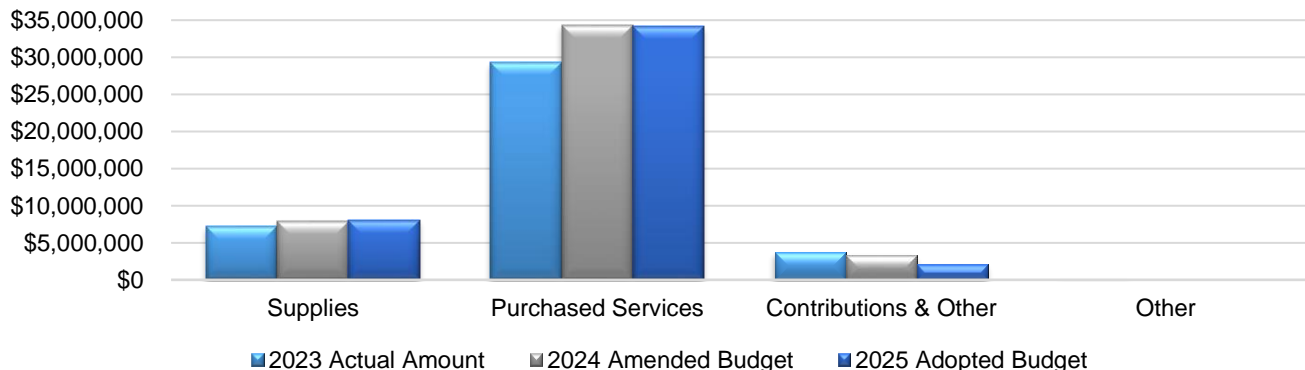
Changes in FTE Counts for Fiscal Year 2025

General Fund – Commission	Added part-time Neighborhood Council position	0.50
General Fund – Court	Full year of 2 nd judge	0.50
General Fund – Legal	Removed file clerk intern	(0.29)
Finance	Reorganized ARPA Project Manager and CDBG positions	(2.00)
Library	Implementation of mill levy plan	(0.03)
Civic Center Events	Removed part-time laborer	(0.72)
Recreation	Closing of old recreation center	(2.88)
Aim High Big Sky	Opening of new aquatics and recreation center	25.95
Planning & Community Development	Reorganized employee allocations between funds	(0.10)
Public Works – Street, Sanitation, Central Garage	Removed Program Specialist	(1.00)
Public Works – Sanitation	Added Superintendent	1.00
Public Works – Engineering	Removed two ARPA positions, added Support Specialist	(1.00)
Total Increase (Decrease) in FTEs in FY2025		19.93

Operations

Operations are considered to be supplies, purchased services, contributions, and other expenditures. The operations portion of expenditures includes an overall 2.93% decrease from the FY2024 Amended Budget. There was a increase of 1.52% for supplies. Followed by an decrease of 0.51% in purchased services, a decrease of 39.31% in contributions, and no change in other costs from the FY2024 Amended Budget. Operations equate to 26.93% 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 FY2025 total \$37,236,527 or 22.64% of the total budget. This is a decrease from the FY2024 amended capital outlay amount by 50.94%, or \$38.7 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. If a project is not completed by year end, the project budget is carried over into the next year.

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 FY2025. In FY 2021, the City issued debt from the Downtown Tax Increment District to fund the Civic Center Façade project. This project was completed in 2024.

Major Capital Improvement Projects

All Major Capital Improvement Projects for Water, Sewer, Storm Drain, Street, and Park Maintenance Funds for FY2025 are listed on pages 64-65.

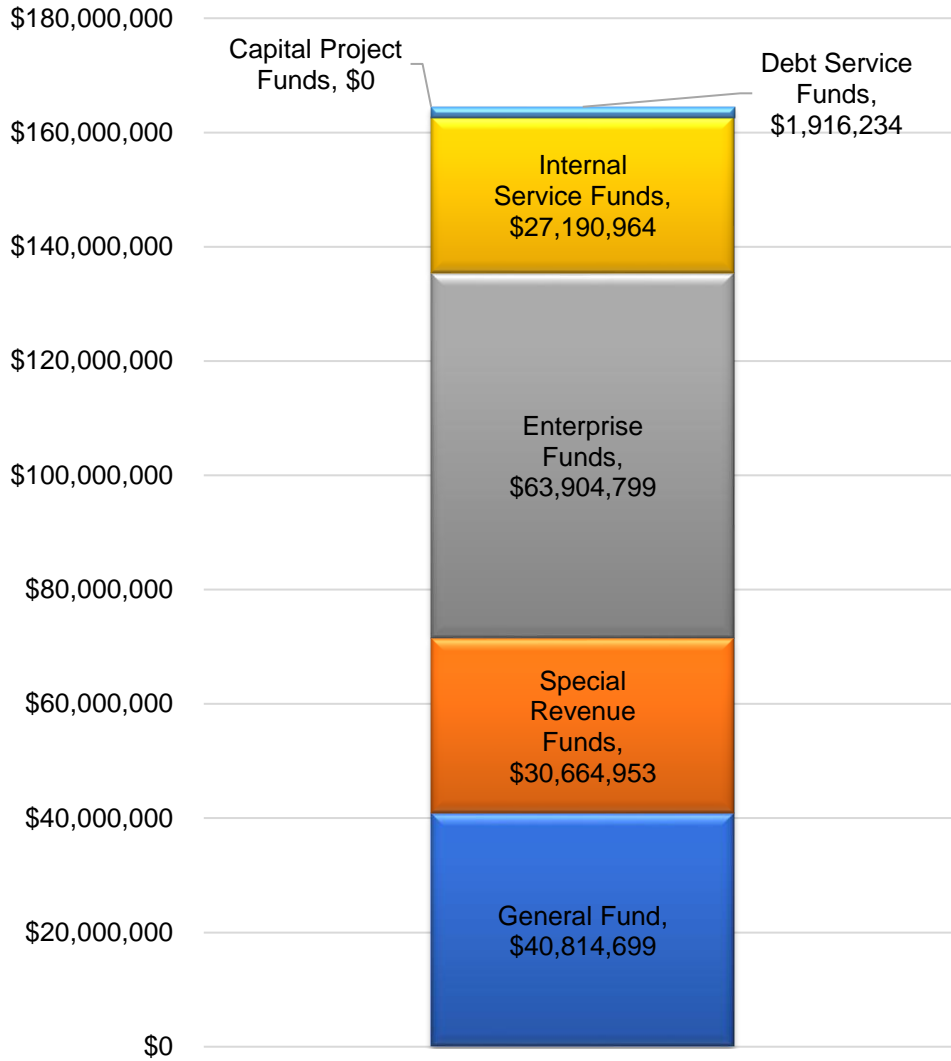
Debt Service

The City's appropriations for debt service in FY2025 total \$5,804,290 or 3.53% of the total budget. Pages 72-73 are the current debt service schedules.

City-Wide Expenditure Highlights

Financial Summary

FY2025 City-Wide Expenditures by Fund Type



	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Fund Types			
General Fund	\$37,205,207	\$38,971,501	\$40,814,699
Special Revenue Funds	\$33,859,392	\$50,764,316	\$30,664,953
Debt Service Funds	\$1,921,733	\$2,744,923	\$1,916,234
Capital Project Funds	\$1,994,684	\$927,221	\$0
Enterprise Funds	\$47,598,244	\$77,385,236	\$63,904,799
Internal Service Funds	\$21,977,441	\$29,100,752	\$27,190,964
Total All Fund Types	\$144,556,702	\$199,893,949	\$164,491,649

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 FY2025, there is an overall increase of \$256,201 to transfers between General Fund and other funds for operations from the FY2024 Amended Budget. For FY2025, transfers were removed from Recreation (\$39,206) and reduced for Swimming Pools (\$139,000). Transfers were then given to Aim High Big Sky Recreation Center (\$300,407) and Civic Center Events (\$134,000).

Operating Transfers

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

Fund	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Transfers In					
General	\$9,057	\$0	\$0	\$0	\$0
Library	\$356,000	\$0	\$0	\$0	\$0
Planning & Comm Development	\$674,432	\$376,932	\$376,932	\$376,932	\$376,932
Natural Resources	\$256,277	\$256,277	\$256,277	\$256,277	\$256,277
Gas Tax BaRSSA	\$60,399	\$0	\$0	\$0	\$0
General Capital Projects	\$30,748	\$0	\$4,852	\$4,852	\$0
Water	\$24,500	\$0	\$0	\$0	\$0
Storm Drain	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Parking	\$52,876	\$0	\$0	\$0	\$0
Multi-Sports	\$34,500	\$0	\$0	\$0	\$0
Swimming Pools	\$267,861	\$267,861	\$267,861	\$267,861	\$128,861
Aim High Big Sky	\$0	\$0	\$180,000	\$180,000	\$300,407
911 Dispatch	\$346,674	\$346,674	\$346,674	\$346,674	\$346,674
Recreation	\$179,206	\$39,206	\$39,206	\$39,206	\$0
Civic Center Events	\$265,913	\$0	\$0	\$0	\$134,000
Engineering	\$63,143	\$0	\$0	\$0	\$0
Civic Center Facility Services	\$16,553	\$0	\$0	\$0	\$0
Total Transfers In	\$3,138,139	\$1,786,950	\$1,971,802	\$1,971,802	\$2,043,151
Transfers Out					
General Fund	\$1,619,332	\$940,276	\$940,276	\$940,276	\$1,196,477
COVID Recovery Fund	\$578,177	\$0	\$4,852	\$4,852	\$0
Downtown TID	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
General Obligation Debt	\$9,057	\$0	\$0	\$0	\$0
Street District	\$60,399	\$0	\$0	\$0	\$0
Swimming Pools	\$0	\$0	\$180,000	\$180,000	\$0
911 Special Revenue	\$346,674	\$346,674	\$346,674	\$346,674	\$346,674
Central Garage	\$24,500	\$0	\$0	\$0	\$0
Total Transfers Out	\$3,138,139	\$1,786,950	\$1,971,802	\$1,971,802	\$2,043,151

Fund Balance

Financial Summary

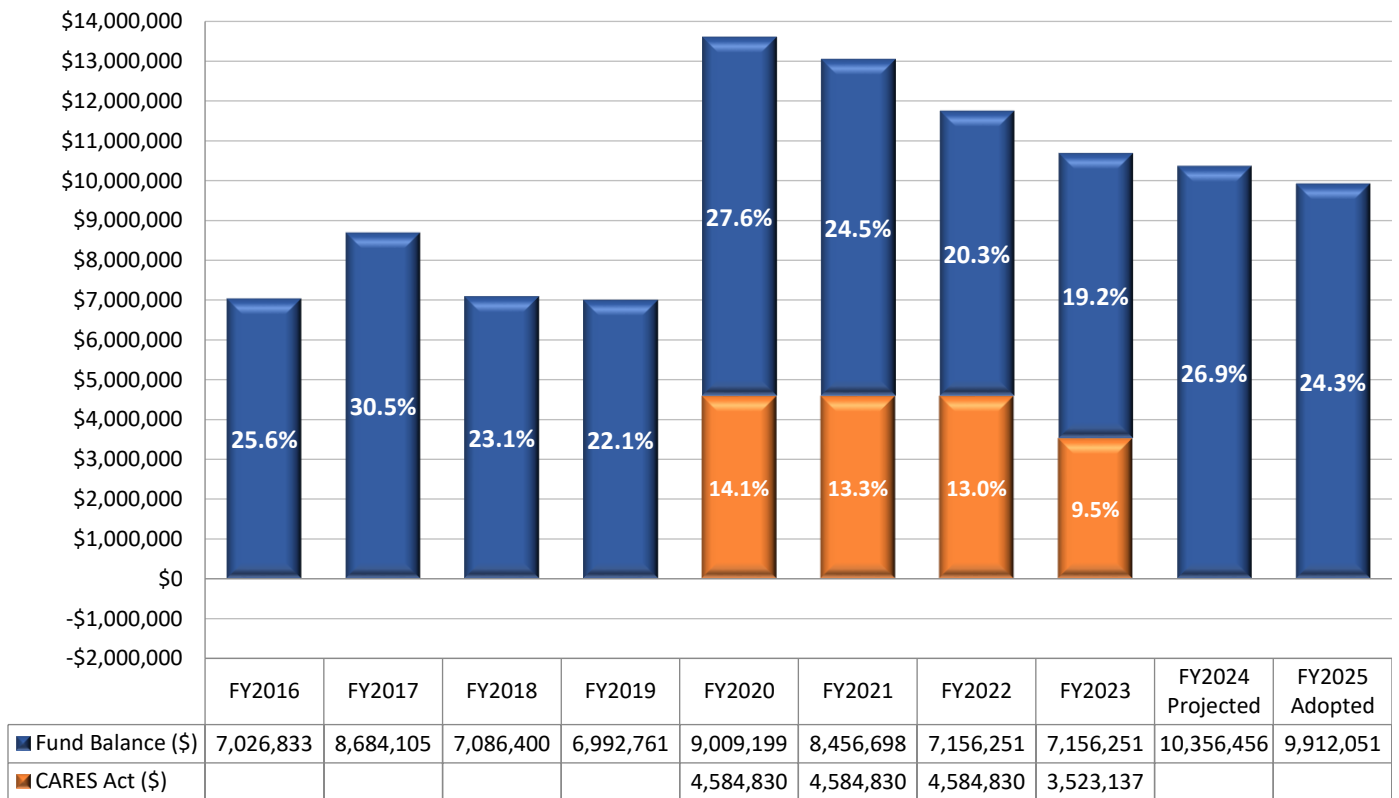
Fund Balance

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 FY2016, the City’s General Fund balance was at 25.6%, which had been rebuilt after the Electric Fund deficit was covered in 2013. The fund balance increased substantially in FY2020 because of a settlement of a large outstanding tax protest and money received from the federal CARES Act for COVID recovery. Due to economic recovery needed from the pandemic, the City did not raise property taxes in the General Fund in FY2021 or FY2022. This caused the unreserved fund balance to decrease to lower than the recommended minimum of 22% in the FY2023 budget. The City Commission adopted to utilize the available tax increases in FY2023, FY2024 and FY2025 (permissive medical levy and inflationary factory). In FY2024, the reserved balance of the CARES balance was absorbed into the unreserved balance of the General Fund.

22% Recommended Minimum Policy

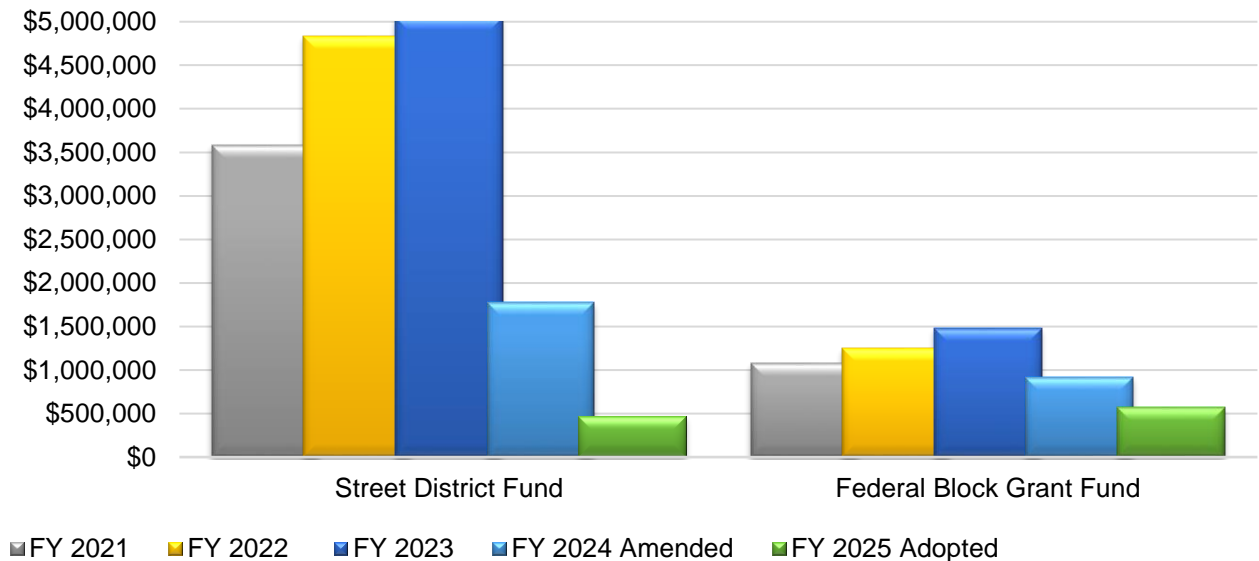


Fund Balance

Other Governmental Funds

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

Other Major Governmental Fund Balances 5 Year Trend



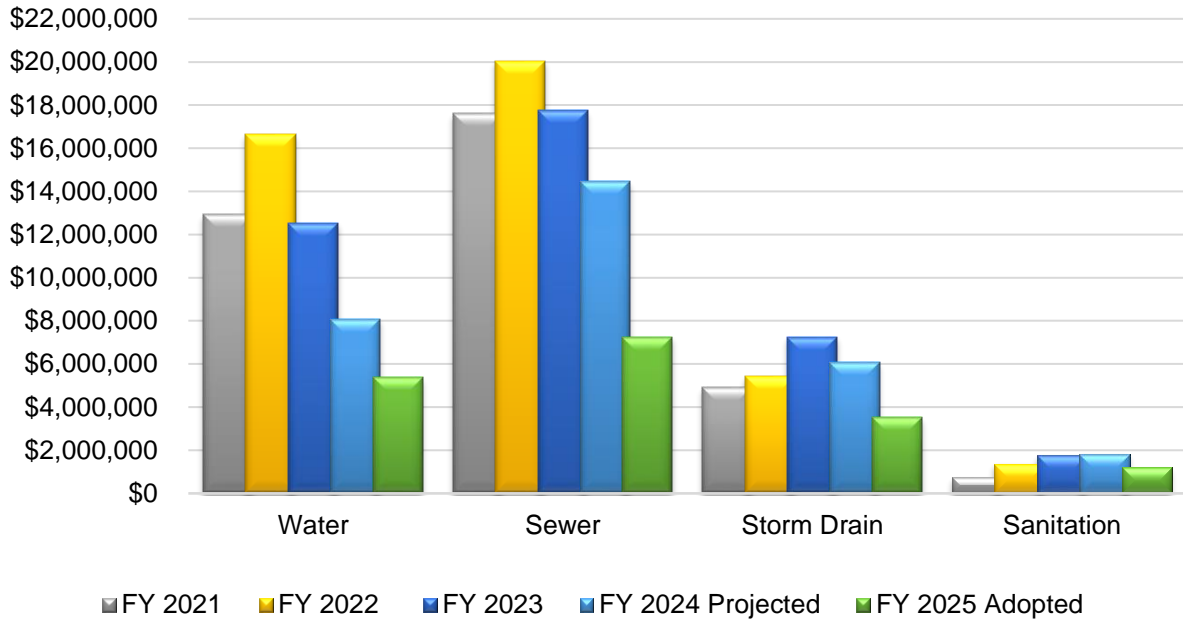
Proprietary Funds

The chart on the next page shows the five-year trend of the major proprietary funds' unreserved fund balances. The decline in the fund balances in water and sewer funds are due to the use of unreserved fund balances for current capital improvement projects. The immediate need to purchase trucks for Sanitation has kept the balance low in most recent years for the Sanitation Fund. The actual spending of fund balance is dependent on the timing of the engineering and construction of each project. In May 2024, the City Commission approved a 10% rate increase in sewer, a 15% rate increase in water and storm drain, and a 5% rate increase in sanitation.

Fund Balance

Financial Summary

Unreserved Major Proprietary Fund Balances 5 Year Trend



Capital Expenditures

Financial Summary

Capital Expenditures

There are two parts to Capital Expenditures:

1. Capital Outlay

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

2. Capital Projects

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

The planning for capital expenditures starts with the identification of needs through a variety of mechanisms:

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

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

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

Capital Expenditures

Financial Summary

FY2025 Capital Expenditures by Category

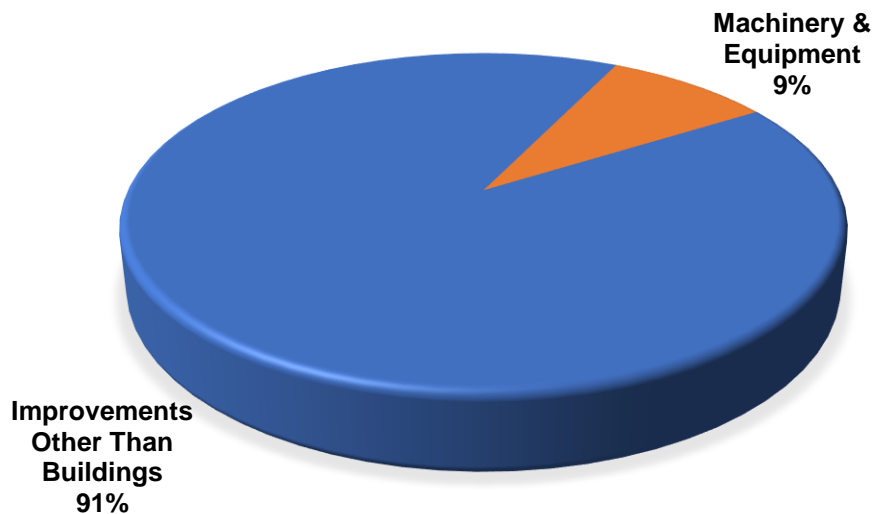
Fund	TOTAL	Improvements	Machinery & Equipment
Library Foundation			
Lbrary Foundation	\$20,000	\$20,000	\$0
Library Foundation Totals	\$20,000	\$20,000	\$0
East Industrial Ag Tech Park			
Special Districts	\$358,000	\$358,000	\$0
East Industrial Ag Tech Park Totals	\$358,000	\$358,000	\$0
Park Maintenance District			
Park Maintenance	\$27,791	\$0	\$27,791
Park Maintenance District Totals	\$27,791	\$0	\$27,791
Street District			
Street Maintenance	\$7,551,266	\$7,551,266	\$0
Street District Totals	\$7,551,266	\$7,551,266	\$0
Gas Tax BaRSAA			
Special Districts	\$1,600,000	\$1,600,000	\$0
Gas Tax BaRSSA Totals	\$1,600,000	\$1,600,000	\$0
Federal Block Grant			
Block Grant Projects	\$200,000	\$200,000	\$0
Federal Block Grant Totals	\$200,000	\$200,000	\$0
Golf Courses			
Golf - Central Garage	\$156,650	\$0	\$156,650
Golf Courses Totals	\$156,650	\$0	\$156,650
Water			
Water - Equip Revolving Schedule	\$175,420	\$0	\$175,420
Water - Purification	\$3,752,420	\$3,752,420	\$0
Water - Distribution	\$4,388,620	\$4,388,620	\$0
Water Totals	\$8,316,460	\$8,141,040	\$175,420
Sewer			
Sewer - Equip Revolving Schedule	\$261,200	\$0	\$261,200
Sewer - Treatment	\$9,128,720	\$9,128,720	\$0
Sewer - Collection	\$1,727,950	\$1,727,950	\$0
Sewer Totals	\$11,117,870	\$10,856,670	\$261,200
Storm Drain			
MS 4 Phase II Upgrades	\$400,000	\$400,000	\$0
Storm Drain - Collection	\$4,678,800	\$4,678,800	\$0
Storm Drain Totals	\$5,078,800	\$5,078,800	\$0

Capital Expenditures

Financial Summary

FY2025 Capital Expenditures by Category - Continued

Fund	TOTAL	Improvements	Machinery & Equipment
Sanitation Central Garage	\$1,299,240	\$0	\$1,299,240
Sanitation Totals	\$1,299,240	\$0	\$1,299,240
911 Dispatch Center Dispatch	\$29,000	\$0	\$29,000
911 Dispatch Center Totals	\$29,000	\$0	\$29,000
Central Garage Equipment Revolving	\$1,345,030	\$100,000	\$1,245,030
Central Garage Totals	\$1,345,030	\$100,000	\$1,245,030
City Telephone City Telephone	\$111,420	\$0	\$111,420
City Telephone Totals	\$111,420	\$0	\$111,420
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	\$37,236,527	\$33,923,776	\$3,312,751



Capital Expenditures

Financial Summary

FY2025 Capital Projects

Street Fund	Project Budget
32nd St S ADA Improvements Phase I	\$525,000
4th Ave N 9th to 14th St N Reconstruction	\$2,350,000
52nd St N 7th to 10t Ave N	\$190,400
3rd Ave N Park Dr to 3rd St	\$569,000
7th Ave N Park Dr to 9th St	\$1,136,046
PW Complex Building Improvements	\$100,000
BARSAA - East Fiesta Reconstruction	\$1,100,000
BARSAA - Giant Springs Rd Slide Repair	\$500,000
CMAQ Sidewalk Infill 13.42% Match	\$315,370
Overall Condition Index Update	\$175,000
Internal Engineering	\$340,450
Unscheduled Development	\$250,000
Total Street Fund	\$7,551,266
Gas Tax BaRSSA Fund	
East Fiesta Reconstruction	\$1,100,000
Giant Springs Bank Stabilization	\$500,000
Total Gas Tax BaRSSA Fund	\$1,600,000
Water Fund - Purification	
33rd St Storage Tank Study/ Repair	\$2,000,000
Chlorine Building Study	\$50,000
Corrosion Control Study Improvements	\$300,000
Emergency Power Filter Building	\$500,000
Headhouse Floor Assessment Reconstruction	\$310,000
Lead Service Line Replacement Project	\$300,000
Misc. Water Treatment Plant Improvements	\$243,020
Internal Engineering	\$49,400
Total Water Purification	\$3,752,420
Water Fund - Distribution	
Water Main Replacements	\$3,750,000
Internal Engineering	\$488,620
Unscheduled Development	\$150,000
Total Water Distribution	\$4,388,620
Total Water Fund	\$8,141,040
Sewer Fund - Collection	
Manhole Rehab	\$100,000
Miscellaneous Sewer Rehab	\$1,200,000
Sanitary Sewer Capacity Model	\$150,000
Internal Engineering	\$177,950
Unscheduled Development	\$100,000
Total Sewer Collection	\$1,727,950

Capital Expenditures

Financial Summary

FY 2025 Capital Projects - Continued

	Project Budget
Sewer Fund - Treatment	
Lift Station 1 Construction	\$7,800,000
Lift Station 4 Design	\$50,000
Solids Building HVAC	\$740,000
Wastewater Discharge Permit	\$250,000
Westside Pump Station Bar Screen Replacement	\$50,000
Miscellaneous Capital (Veolia Contract)	\$150,000
Internal Engineering	\$88,720
Total Sewer Treatment	<u>\$9,128,720</u>
Total Sewer Fund	<u>\$10,856,670</u>
Storm Drain Fund - MS4 Phase II Upgrades	
MS-4 Phase II Regional Facilities	\$400,000
Total Storm Drain MS4 Phase II Upgrades	<u>\$400,000</u>
Storm Drain Fund - Collection	
Central Ave & 3rd St Phase 2 Construction	\$1,000,000
Miscellaneous Inlet & Valley Gutter	\$50,000
Central Ave & 3rd St Phase 3 Design	\$120,000
Smith Coulee Berkner Heights Detention Pond	\$900,000
Storm Drain Master Plan	\$250,000
S GF SD Improvement Middle Basin	\$1,900,000
Internal Engineering	\$258,800
Unscheduled Development	\$200,000
Total Storm Drain Collections	<u>\$4,678,800</u>
Total Storm Drain Fund	<u>\$5,078,800</u>
Park Maintenance District*	
Carter Park Pavilion Roof	\$14,000
Irrigation Upgrades	\$200,000
River's Edge Trail Improvements	\$20,000
Sports Courts	\$149,220
Tree Replacement	\$10,000
Turf Maintenance (pesticide, herbicide, rodent control, etc.)	\$40,000
Total Park Maintenance Projects	<u>\$433,220</u>

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

Capital Expenditures

Financial Summary

FY2025 Equipment Purchases

Department	Number of Units	Description of Unit	Years Deferred	Unit Cost	Total Cost
Capital Purchases					
Police	6	Patrol Units SUV's	0	\$51,960	\$311,760
	3	Animal Control Units SUV's	0	\$40,000	\$120,000
	3	Drug Task Force Units	0	\$44,000	\$132,000
Parks	1	3/4 Ton Cube Van	0	\$52,610	\$52,610
Forestry	1	Towable Wood Chipper	0	\$36,270	\$36,270
Street	1	Large Cold Planer (Street Milling Machine)	0	\$592,390	\$592,390
	15	Total Capital Purchases			\$1,245,030
Non Capital Purchases					
	1	Police Equipment	0	\$46,350	\$46,350
	1	Wheel Loader Snow Blade	0	\$25,000	\$25,000
	1	Service Body #320	0	\$12,000	\$12,000
	1	Flatbed Unit #312	0	\$6,000	\$6,000
	4	Total Non-Capital Purchases			\$89,350
	19	Total Central Garage Purchases			\$1,334,380
Units Purchased from Other Funds					
Department	Number of Units	Description of Unit	Years Deferred	Unit Cost	Total Cost
Capital Purchases					
Golf	1	19 Golf Carts	7	\$78,949	\$78,949
	1	21 Golf Carts	7	\$77,701	\$77,701
Water Distribution	1	Tandem Axler Dump Truck	0	\$175,420	\$175,420
Sewer	1	Backhoe With Jack Hammer	1	\$144,280	\$144,280
	1	Sewer Video System	0	\$116,920	\$116,920
Sanitation	2	Automated Side loaders	0	\$453,740	\$907,480
	1	Commercial Sideloaded	0	\$391,760	\$391,760
911 Dispatch Center	1	Small SUV	0	\$29,000	\$29,000
	9	Total Capital Purchases from Other Funds			\$1,921,510
Non Capital Purchases					
	1	Water Distribution - Skid Steer Box Boom	0	\$6,500	\$6,500
	1	Water Distribution - Truck Conversion 5th Wheel	0	\$25,000	\$25,000
	1	Sewer - Pallet Forks	0	\$10,000	\$10,000
	1	Air Compressor	13	\$24,180	\$24,180
	4	Total Non-Capital Purchases			\$65,680
	13	Total Units Purchased for Other Funds			\$1,987,190
	32	Total Equipment Purchased			\$3,321,570

Capital Expenditures

Financial Summary

5-Year Summary of Capital Expenditures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Adopted	Capital Projects	Capital Outlay
Fund							
General Fund							
Court	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Admin	\$31,655	\$0	\$0	\$0	\$0	\$0	\$0
City 190	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parks	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund Total	\$31,655	\$0	\$0	\$0	\$0	\$0	\$0
COVID Recovery	\$0	\$1,299,337	\$781,244	\$3,064,802	\$0	\$0	\$0
Street District	\$1,720,967	\$403,697	\$247,152	\$2,453,150	\$7,551,266	\$7,551,266	\$0
Gas Tax BaRSAA	\$726,162	\$129,988	\$891,101	\$122,121	\$1,600,000	\$1,600,000	\$0
Library	\$128,917	\$0	\$0	\$0	\$20,000	\$20,000	\$0
Library Foundation	\$32,134	\$0	\$0	\$0	\$0	\$0	\$0
HIDTA Special Revenue	\$0	\$145,041	\$0	\$0	\$0	\$0	\$0
Police Special Revenue	\$0	\$0	\$31,610	\$0	\$0	\$0	\$0
Fire Special Revenue	\$0	\$53,820	\$0	\$0	\$0	\$0	\$0
Park & Rec Special Rev.	\$285,970	-\$247	\$0	\$8,055	\$0	\$0	\$0
Park Maintenance District	\$1,790,201	\$4,176,374	\$8,973,941	\$7,773,744	\$27,791	\$0	\$27,791
Natural Resources Blvd	\$66,721	\$0	\$0	\$0	\$0	\$0	\$0
Federal Block Grant	\$0	\$316,494	\$0	\$1,388,270	\$200,000	\$200,000	\$0
West Bank Urban Renewal	\$750,000	\$425,380	\$0	\$343,942	\$0	\$0	\$0
Downtown TID	\$21,324	\$2,474,259	\$0	\$489,117	\$0	\$0	\$0
East Industrial TID	\$437,579	\$326,668	\$330,540	\$327,250	\$358,000	\$358,000	\$0
Airport TID	\$0	\$0	\$300,000	\$521,184	\$0	\$0	\$0
Central MT Ag Tech TID	\$781,402	\$33,009	\$0	\$0	\$0	\$0	\$0
General Capital Projects							
Miscellaneous Admin	\$0	\$0	\$0	\$104,400	\$0	\$0	\$0
Animal Shelter	\$19,295	-\$19,295	\$0	\$62	\$0	\$0	\$0
General Capital Total	\$19,295	-\$19,295	\$0	\$104,462	\$0	\$0	\$0
Downtown TID Capital Proj.	\$479,913	\$0	\$1,990,326	\$596,849	\$0	\$0	\$0
Golf Courses	\$0	\$0	\$0	\$0	\$156,650	\$0	\$156,650

Capital Expenditures

Financial Summary

5-Year Summary of Capital Expenditures - Continued

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Adopted	Capital Projects	Capital Outlay
Water							
Equip Revolving	\$31,160	\$236,721	\$358,185	\$269,248	\$175,420	\$0	\$175,420
Purification	\$3,260,923	\$506,458	\$5,973,261	\$6,338,746	\$3,752,420	\$3,752,420	\$0
Distribution	\$1,888,850	\$1,585,104	\$2,665,783	\$3,874,969	\$4,388,620	\$4,388,620	\$0
Bonded Projects	\$30,111	\$0	\$0	\$0	\$0	\$0	\$0
Water Total	\$5,211,045	\$2,328,283	\$8,997,229	\$10,482,963	\$8,316,460	\$8,141,040	\$175,420
Sewer							
Equip Revolving	\$0	\$0	\$520,056	\$499,070	\$261,200	\$0	\$261,200
Treatment	\$429,469	\$517,354	\$5,256,924	\$5,877,666	\$9,128,720	\$9,128,720	\$0
Collection	\$251,474	\$1,001,677	\$1,188,803	\$1,733,904	\$1,727,950	\$1,727,950	\$0
Sewer Total	\$680,943	\$1,519,031	\$6,965,783	\$8,110,640	\$11,117,870	\$10,856,670	\$261,200
Storm Drain							
Environmental	\$90,590	\$0	\$0	\$0	\$0	\$0	\$0
MS4 Phase II Upgrades	\$0	\$0	\$0	\$0	\$400,000	\$400,000	\$0
Collection	\$895,579	\$1,934,594	\$761,686	\$5,606,084	\$4,678,800	\$4,678,800	\$0
Bonded Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storm Drain Total	\$986,169	\$1,934,594	\$761,686	\$5,606,084	\$5,078,800	\$5,078,800	\$0
Sanitation							
Equip Revolving	\$254,303	\$0	\$401,079	\$607,248	\$1,299,240	\$0	\$1,299,240
Commercial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Total	\$254,303	\$0	\$401,079	\$607,248	\$1,299,240	\$0	\$1,299,240
911 Dispatch Center	\$29,000	\$29,000	\$0	\$0	\$29,000	\$0	\$29,000
Parking	\$149,266	\$0	\$0	\$0	\$0	\$0	\$0
Central Garage							
Equip Revolving	\$560,657	\$844,317	\$774,171	\$3,000,000	\$1,345,030	\$100,000	\$1,245,030
Central Garage Total	\$560,657	\$844,317	\$774,171	\$3,000,000	\$1,345,030	\$100,000	\$1,245,030
City Telephone	\$111,420	\$111,420	\$0	\$0	\$111,420	\$0	\$111,420
Engineering							
City Engineering	\$0	\$0	\$27,914	\$0	\$7,000	\$0	\$7,000
Engineering Total	\$0	\$0	\$27,914	\$0	\$7,000	\$0	\$7,000
Public Works Admin	\$0	\$0	\$22,500	\$2,500	\$18,000	\$18,000	\$0
Total	\$15,255,043	\$16,531,171	\$31,496,276	\$45,002,381	\$37,236,527	\$33,923,776	\$3,312,751

Capital Expenditures

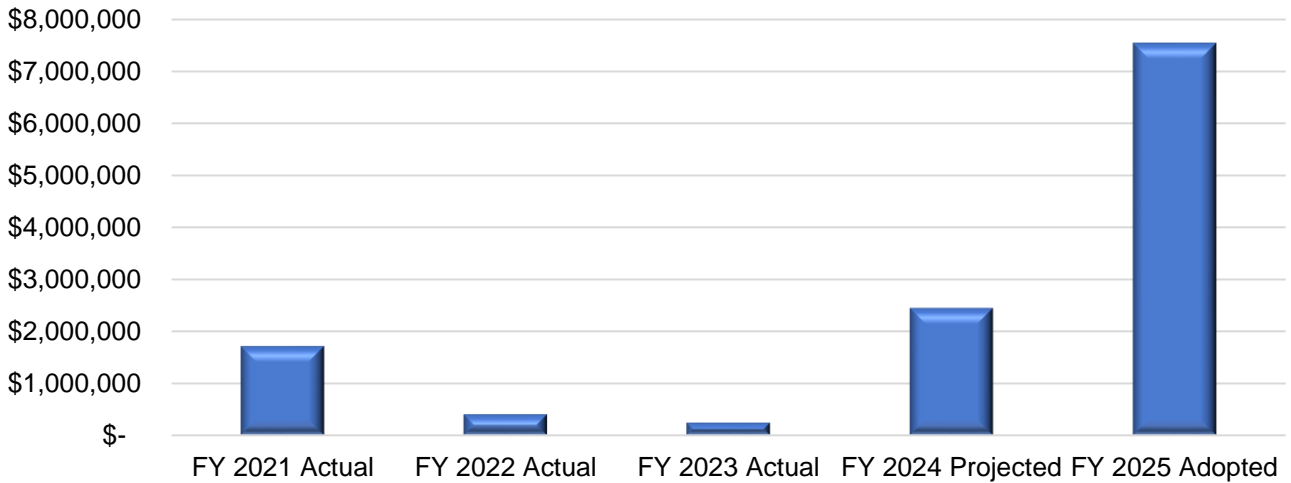
Financial Summary

5-Year Trend Analysis of Capital Expenditures

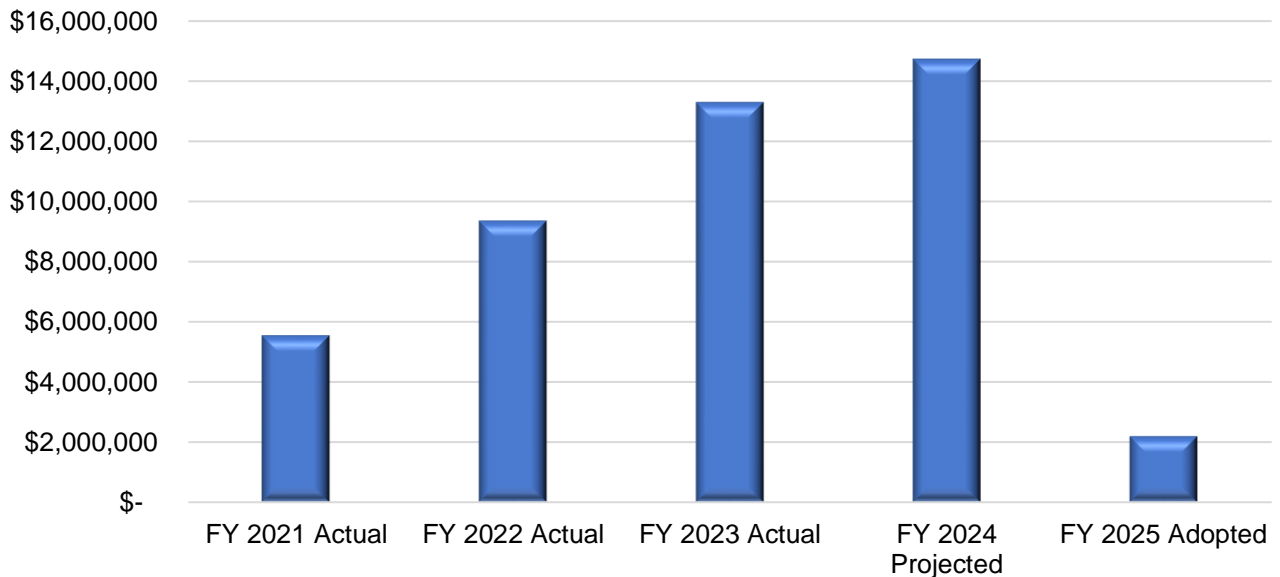
A warning trend would be three or more years of a decline in capital expenditures. A persistent capital expenditures decline can indicate that capital needs are being deferred, which can result in the use of inefficient or obsolete facilities, equipment, and systems.

Governmental Funds

Street District Fund
Capital Expenditures Trend



All Other Governmental Funds
Capital Expenditures Trend

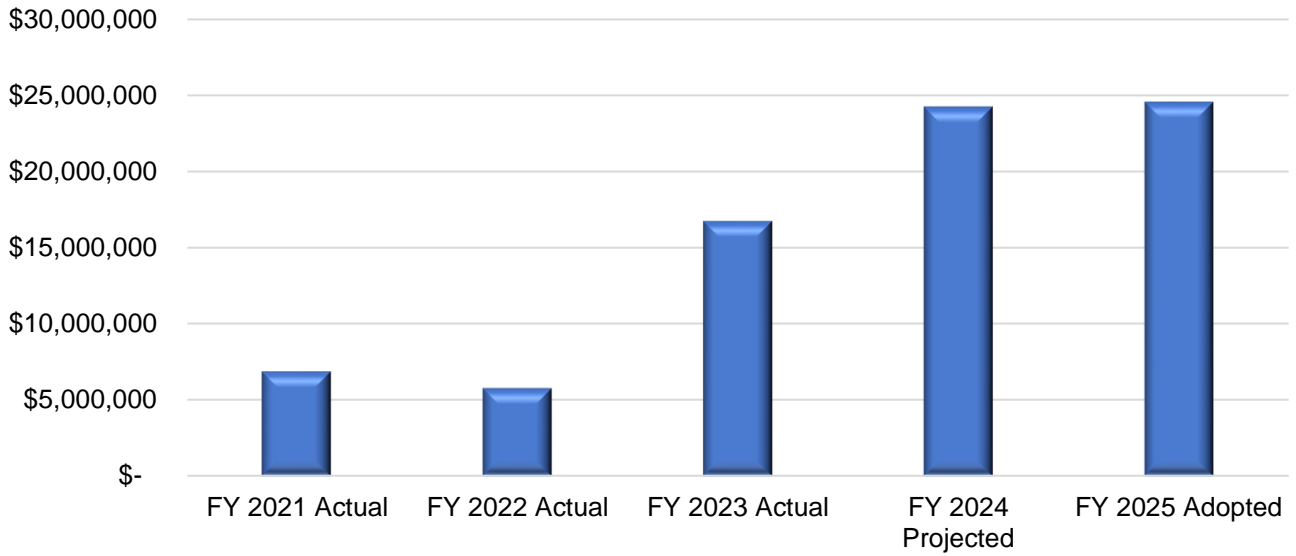


Capital Expenditures

Financial Summary

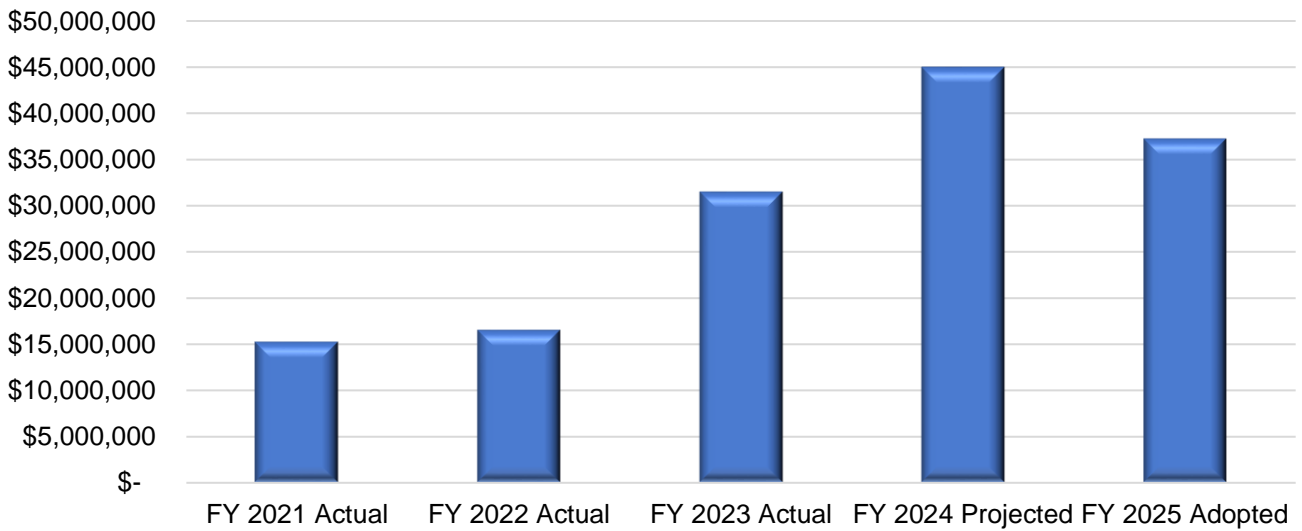
Proprietary Funds

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



All Funds

Total of All Funds
Capital Expenditures Trend



Long-Term Debt

Financial Summary

Computation of Legal Debt Margin

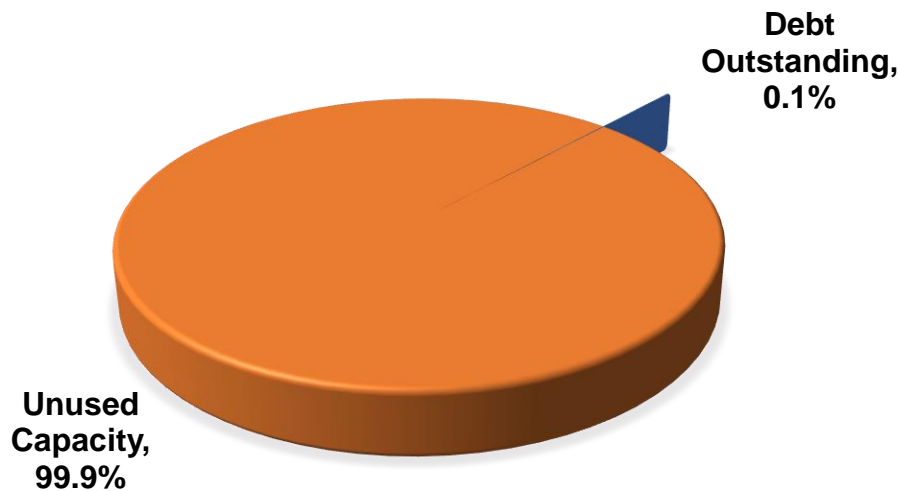
The legal debt margin is the excess of the amount of debt legally authorized over the amount of debt outstanding. MCA 7-7-4201 states that the debt limitation may not exceed 2.5% of the total assessed value of taxable property within the City as ascertained by the last assessment for state and county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

General Obligation Debt Capacity

Market Valuations - Real & Personal Property (Based on Certified Taxable Valuation dated August 7, 2023)	\$ 8,317,572,494
General Obligation Debt	
Debt Limit - 2.5% of Total Assessed Value	\$ 207,939,312
General Obligation Bonded Debt Outstanding	\$ 169,974
Unused Legal Debt Capacity	\$ 207,769,338

Non-Voted GO Debt Capacity

2 Criteria for Issuing Non-Voted GO Debt	
1. Maximum principal Amount of Obligation Allowed	\$ 3,616,201
2. Maximum Annual Debt Service Allowed	\$ 680,034
Current Annual Debt Service	\$ 86,181
Unused Annual Debt Service Capacity	\$ 593,853



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 7/1/2024	Additional Issues	Principal to be Retired	Ending Balance 6/30/2025	2025 Interest Payment/Expense
General Fund											
Police		LEASE/ PURCHASE									
Public Safety Radios		03/27/20	03/01/30	2.87%		\$ 1,992,461	\$ 1,259,879	\$ -	\$ 195,411	\$ 1,064,468	\$ 36,160
Total Police						<u>\$ 1,992,461</u>	<u>\$ 1,259,879</u>	<u>\$ -</u>	<u>\$ 195,411</u>	<u>\$ 1,064,468</u>	<u>\$ 36,160</u>
General Fund											
Fire		INTERCAP									
Fire Truck Purchase		12/11/15	02/15/26	5.75%	variable	\$ 801,098	\$ 150,081	\$ -	\$ 74,569	\$ 75,512	\$ 7,555
Total Fire						<u>\$ 801,098</u>	<u>\$ 150,081</u>	<u>\$ -</u>	<u>\$ 74,569</u>	<u>\$ 75,512</u>	<u>\$ 7,555</u>
Total General Fund						<u>\$ 2,793,559</u>	<u>\$ 1,409,960</u>	<u>\$ -</u>	<u>\$ 269,980</u>	<u>\$ 1,139,980</u>	<u>\$ 43,715</u>
Central Montana Ag Techpark TID											
Central MT Ag Tech TID		DNRC									
Storm Drain Imp		02/05/20	01/01/40	2.50%		\$ 1,500,000	\$ 1,210,000	\$ -	\$ 66,000	\$ 1,144,000	\$ 29,838
Total Central Montana Ag Techpark TID Fund						<u>\$ 1,500,000</u>	<u>\$ 1,210,000</u>	<u>\$ -</u>	<u>\$ 66,000</u>	<u>\$ 1,144,000</u>	<u>\$ 29,838</u>
Airport TID											
Series 2023 Airport Tax Increment											
Tax Incr.		09/06/23	07/01/37	5.00%		\$ 645,000	\$ 605,000	\$ -	\$ 35,000	\$ 570,000	\$ 30,250
Total Airport TID Fund						<u>\$ 645,000</u>	<u>\$ 605,000</u>	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ 570,000</u>	<u>\$ 30,250</u>
Park Maintenance District											
Great Falls Special Park District Bonds, 2021		09/29/21	06/01/38	variable	.31% to 2.72%	\$ 10,000,000	\$ 8,355,000	\$ -	\$ 535,000	\$ 7,820,000	\$ 167,055
Total Park Maintenance District						<u>\$ 10,000,000</u>	<u>\$ 8,355,000</u>	<u>\$ -</u>	<u>\$ 535,000</u>	<u>\$ 7,820,000</u>	<u>\$ 167,055</u>
Master Debt SILD Fund											
Stone Meadows #2 SILD No.	1309	INTERCAP									
		07/31/15	08/15/30	5.75%	variable	\$ 58,000	\$ 19,893	\$ -	\$ 2,956	\$ 16,937	\$ 1,101
Total Mast Debt SILD Fund						<u>\$ 58,000</u>	<u>\$ 19,893</u>	<u>\$ -</u>	<u>\$ 2,956</u>	<u>\$ 16,937</u>	<u>\$ 1,101</u>
West Bank TID Fund											
2012 Tax Increment Subordinate Debt											
Tax Incr.		02/01/12	07/01/32	2.00%	2.0% to 4.0%	\$ 855,000	\$ 405,000	\$ -	\$ 45,000	\$ 360,000	\$ 15,863
2020 Tax Increment Bond West Bank Park											
Tax Incr.		04/28/20	07/01/40	3.00%	3.0% to 4%	\$ 3,200,000	\$ 2,655,000	\$ -	\$ 100,000	\$ 2,555,000	\$ 102,475
Total West Bank TID Fund						<u>\$ 4,055,000</u>	<u>\$ 3,060,000</u>	<u>\$ -</u>	<u>\$ 145,000</u>	<u>\$ 2,915,000</u>	<u>\$ 118,338</u>

Long-Term Debt

Financial Summary

Current Debt Outstanding - Continued

Original Issuance Information							Current Year Information				2025 Interest Payment/ Expense
Name of Issue	Type of Debt	Date of Issue	Final Maturity Date	Rate	Range	Total Issue	Beginning Balance 7/1/2024	Additional Issues	Principal to be Retired	Ending Balance 6/30/2025	
Downtown TID Fund											
2021 Tax Increment Bonds Downtown Urbank Renewal District											
	Tax Incr.	04/06/21	07/01/40	2.82%	2.0% to 3.125%	\$ 5,995,000	\$ 5,180,000	\$ -	\$ 265,000	\$ 4,915,000	\$ 147,125
Total Downtown TID Fund						<u>\$ 5,995,000</u>	<u>\$ 5,180,000</u>	<u>\$ -</u>	<u>\$ 265,000</u>	<u>\$ 4,915,000</u>	<u>\$ 147,125</u>
Water Fund											
2008 Water Amended & Restated Bond - WRF Program											
	WRF Revenue	01/16/13	05/01/28	3.00%		\$ 3,225,000	\$ 979,000	\$ -	\$ 234,000	\$ 745,000	\$ 27,630
2009B Water Bond - WRF Program											
	WRF Revenue "ARRA"	07/16/09	07/01/29	1.75%		\$ 333,700	\$ 95,000	\$ -	\$ 18,000	\$ 77,000	\$ 1,584
2014 Water Bond - WRF Program											
	WRF Revenue	12/05/14	01/01/34	2.50%		\$ 2,700,893	\$ 1,517,893	\$ -	\$ 135,000	\$ 1,382,893	\$ 37,050
2016 Water Bond - WRF Program											
	WRF Revenue	Varies	01/01/38	2.50%		\$ 28,600,000	\$ 19,914,000	\$ -	\$ 1,339,000	\$ 18,575,000	\$ 489,541
Total Water Fund						<u>\$ 34,859,593</u>	<u>\$ 22,505,893</u>	<u>\$ -</u>	<u>\$ 1,726,000</u>	<u>\$ 20,779,893</u>	<u>\$ 555,805</u>
Sewer Fund											
2009B Sewer Bond - SRF Program											
	SRF Revenue "ARRA"	10/01/09	07/01/29	1.75%		\$ 359,300	\$ 87,000	\$ -	\$ 16,000	\$ 71,000	\$ 1,453
2012 Sewer Bond - SRF Program											
	SRF Revenue	08/03/12	07/01/32	3.00%		\$ 3,800,000	\$ 1,686,000	\$ -	\$ 188,000	\$ 1,498,000	\$ 49,185
2013A Sewer Bond - SRF Program											
	SRF Revenue	06/26/13	07/01/33	3.00%		\$ 7,084,000	\$ 3,710,000	\$ -	\$ 365,000	\$ 3,345,000	\$ 108,585
2013B Sewer Bond - SRF Program											
	SRF Revenue	06/26/13	01/01/34	3.00%		\$ 7,084,000	\$ 3,504,000	\$ -	\$ 324,000	\$ 3,180,000	\$ 102,705
Total Sewer Fund						<u>\$ 18,327,300</u>	<u>\$ 8,987,000</u>	<u>\$ -</u>	<u>\$ 893,000</u>	<u>\$ 8,094,000</u>	<u>\$ 261,928</u>
Storm Drain Fund											
2016 Storm Drainage - SRF Program											
	SRF Revenue	09/27/16	01/01/37	2.50%		\$ 5,000,000	\$ 3,081,000	\$ -	\$ 225,000	\$ 2,856,000	\$ 75,625
2018 Storm Drainage - SRF Program											
	SRF Revenue	05/30/18	05/30/38	2.50%		\$ 3,254,000	\$ 2,380,000	\$ 150,000	\$ -	\$ 2,230,000	\$ 58,575
Total Storm Drain Fund						<u>\$ 8,254,000</u>	<u>\$ 5,461,000</u>	<u>\$ -</u>	<u>\$ 375,000</u>	<u>\$ 5,086,000</u>	<u>\$ 134,200</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%
2022	342.83%	430.03%	286.33%	NA	110%	125%
2023*	302.34%	417.93%	334.59%	NA	110%	125%

*FY 2023 is most current year available. Audited financial statements not yet available for FY2024.

City of Great Falls
Adopted Budget
Fiscal Year 2025

Budget by Fund

Department and Fund Relationships

Budget by Fund

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

Department and Fund Relationships

Budget by Fund

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

Types and Description of Funds

Budget by Fund

Fund Accounting

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

Governmental Funds

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

Major Governmental Funds

The following are the City's major governmental funds:

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

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.

Types and Description of Funds

Budget by Fund

- Park & Recreation Special Revenue Fund: This fund is used to account for donations and contributions related to Parks and Recreation, including Parkland “Trust” and special events operated by Park and Recreation.
- Parkland Trust Fund: This fund is used to account for payments in lieu of parkland that are received.
- Library Fund: This fund is used to account for fund operations for the library. The Great Falls Public Library provides for the informational and recreational needs of the residents of Great Falls and Cascade County.
- Library Foundation Fund: This fund is used to account for restricted and unrestricted donations for the library.
- Planning & Community Dev Fund: This fund is used to account for fund operations for the City’s Planning and Community Development (PCD) Department. The Department accounts for subdivision reviews, annexations, re-zoning, transportation planning, historic preservation, and other related planning services within the City of Great Falls incorporated limits.
- Central MT Ag Tech TID Fund: This fund is used to account for fund operations 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.
- 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.
- Support & Innovation Fund: This fund is used to account for general government support provided to governmental and quasi-governmental entities which operate under their own policy making boards. This includes the assessments raised by the Business Improvement District and the Tourism Business Improvement District.

Types and Description of Funds

Budget by Fund

- Gas Tax BaRSAA: This fund was used to account for the fuel tax revenue received from the increased tax of the Bridge and Road Safety Accountability Act. Revenue is used for street maintenance capital projects. This fund will be closed FY2024 and will be transferred directly to the Street Fund.
- 911 Special Revenue Fund: This fund is used to account for the shares of telephone charges received to support 911 emergency telephone services. The City operates a regional 911 emergency dispatch center.
- Police Special Revenue Fund: This fund is used to account for drug forfeitures, court judgments, crime prevention education, and other contributions or donations to the Police Department.
- HIDTA Special Revenue Fund: This fund is used to account for High Intensity Drug Trafficking Area task force. HIDTA is funded through a grant by the Office of National Drug Control Policy (ONDCP).
- Fire Special Revenue Fund: This fund is used to account for donations and miscellaneous grants to the Fire Department for fire prevention and education.
- Federal HOME Grant Fund: This fund is used to account for the federal grant funds received through the HOME Investment Partnership Program to expand the supply of decent, safe, sanitary, and affordable housing, with primary attention to rental housing for very low to low income people.
- Housing Authority Fund: This fund was used to account for staff to manage the Housing Authority. The City of Great Falls provides staff and management to the Great Falls Housing Authority Board of Commissioners, through a contractual agreement, to manage and operate public housing in Great Falls and Section 8 vouchers and certificates. This fund separated from the City and will be closed in FY2024.
- Street Lighting Districts Fund: This fund is used to account for the collection of assessments and subsequent payment of special lighting district costs.

Debt Service Funds

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

- Soccer Park GO Bond Fund: This fund is used to account for General Obligation Bonds Series 2004 payable for construction of the Electric City Soccer Park. The bonds were refinanced in 2014 and are now General Obligation Bonds Series 2014A. The final maturity date for the debt is scheduled for July 1, 2024. This fund is administered by the Finance Department.
- 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 was used to account for the debt of the refinancing of the general obligation taxable bonds that were used to finance the Highwood Generating Station Feasibility Study. The last payment for this was June 30, 2022. The fund was closed in FY 2023.

Capital Projects Funds

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

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

Proprietary Funds

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

Types and Description of Funds

Budget by Fund

Major Proprietary-Enterprise Funds

The following are the City's major proprietary funds:

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

Non-Major Proprietary-Enterprise Funds

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

- Golf Courses Fund: The Golf Courses Fund accounts for the operation of two eighteen-hole golf courses: Eagle Falls and Anaconda Hills. The City contracted with CourseCo. starting in February 2019, to operate and manage the courses.
- Swimming Pools Fund: This fund is used to account for fund operations of operating four swimming pools, one of which is an indoor pool leased from the Montana School for the Deaf and Blind.
- Aim High Big Sky Fund: This fund is used to account for revenues and expenses related to the Aim High Big Sky Recreation Center, recreation programs, and other miscellaneous fee-based recreation programs administered by the Parks and Recreation Department.
- 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.

Types and Description of Funds

Budget by Fund

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

Non-Major Internal Service Funds

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

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

Types and Description of Funds

Budget by Fund

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

Level of Summary for Each Fund

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

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

Fund Balances

Beginning and ending fund balances separated by reserved and unreserved amounts

How to Read the Columns

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

2023 Actual Amount

- Last completed fiscal year - shows audited financial information for FY2023

2024 Budgeted

- **Adopted Budget** shows the annual budget as adopted by the City Commission for FY2024
- **Amended Budget** shows the adopted budget plus authorized budget amendments in FY2024
- **Projected Amount** shows actual amounts expected to occur by the end of FY2024 (projected as of 06/10/2024)

2025 Adopted Budget

- Shows the budgeted amount as adopted by the City Commission for FY2025

All Funds Combined

Budget by Fund

Total City-Wide Budget

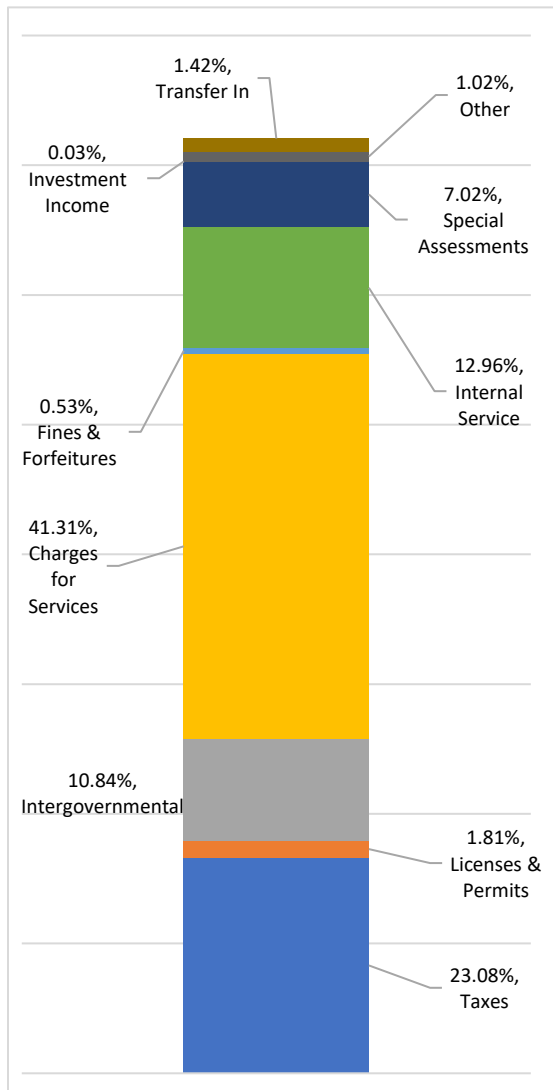
	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$26,945,210	\$30,171,096	\$30,171,096	\$30,353,556	\$33,256,786
Licenses & Permits	\$2,902,978	\$2,434,108	\$2,434,108	\$2,473,554	\$2,609,058
Intergovernmental	\$24,121,135	\$26,585,268	\$32,161,878	\$24,674,308	\$15,615,611
Charges for Services	\$50,744,192	\$53,524,601	\$53,906,086	\$52,829,237	\$59,530,726
Fines & Forfeitures	\$868,413	\$758,500	\$758,500	\$675,801	\$758,500
Internal Service	\$16,341,327	\$17,406,667	\$17,406,667	\$17,354,500	\$18,673,334
Special Assessments	\$8,803,388	\$9,487,697	\$9,487,697	\$9,363,292	\$10,116,996
Investment Income	\$2,323,050	\$28,150	\$28,150	\$3,703,953	\$42,550
Other	\$1,230,240	\$643,282	\$1,420,481	\$3,006,123	\$1,474,933
Transfer In	\$3,208,123	\$1,786,950	\$1,971,802	\$1,971,802	\$2,043,151
Issuance of Debt	\$0	\$1,500,000	\$1,500,000	\$652,824	\$0
Sale of Assets	\$28,200	\$0	\$0	\$89,009	\$0
Revenue Totals	\$137,516,255	\$144,326,319	\$151,246,465	\$147,147,959	\$144,121,645
Expenditures					
Personal Services	\$47,925,761	\$53,911,310	\$54,141,714	\$50,961,518	\$57,832,385
Supplies	\$7,240,250	\$7,151,060	\$7,939,147	\$6,581,366	\$8,059,618
Purchased Services	\$29,280,548	\$32,230,860	\$34,348,210	\$31,121,248	\$34,174,360
Debt Service	\$6,221,036	\$6,044,925	\$6,044,925	\$6,078,325	\$5,804,290
Contributions & Other	\$3,743,853	\$3,565,133	\$3,333,025	\$2,070,664	\$2,022,776
Other	\$107,283	\$20,450	\$20,450	\$416,362	\$45,450
Internal Service	\$15,333,572	\$16,199,136	\$16,199,136	\$16,199,136	\$17,273,092
Capital Outlay	\$31,496,276	\$41,542,893	\$75,895,540	\$45,002,381	\$37,236,527
Transfer Out	\$3,208,123	\$1,786,950	\$1,971,802	\$1,971,802	\$2,043,151
Expenditure Totals	\$144,556,702	\$162,452,717	\$199,893,949	\$160,402,802	\$164,491,649
Revenue Over (Under) Expenditures	(\$7,040,446)	(\$18,126,398)	(\$48,647,484)	(\$13,254,843)	(\$20,370,004)
Unreserved Balances					
Beginning Balance - July 1	\$66,303,058	\$61,494,663	\$61,494,663	\$65,017,799	\$55,548,157
Net Change	(\$4,808,395)	(\$5,475,146)	(\$31,475,176)	(\$9,469,642)	(\$22,144,232)
Ending Balance - June 30	\$61,494,663	\$56,019,517	\$30,019,487	\$55,548,157	\$33,403,925
Reserved Balances					
Beginning Balance - July 1	\$50,543,647	\$48,311,595	\$48,311,595	\$44,788,458	\$41,003,257
Net Change	(\$2,232,052)	(\$12,651,252)	(\$17,172,308)	(\$3,785,201)	\$1,774,228
Ending Balance - June 30	\$48,311,595	\$35,660,343	\$31,139,287	\$41,003,257	\$42,777,485
Total Fund Balance	\$109,806,258	\$91,679,860	\$61,158,774	\$96,551,414	\$76,181,410

All Funds Combined

Budget by Fund

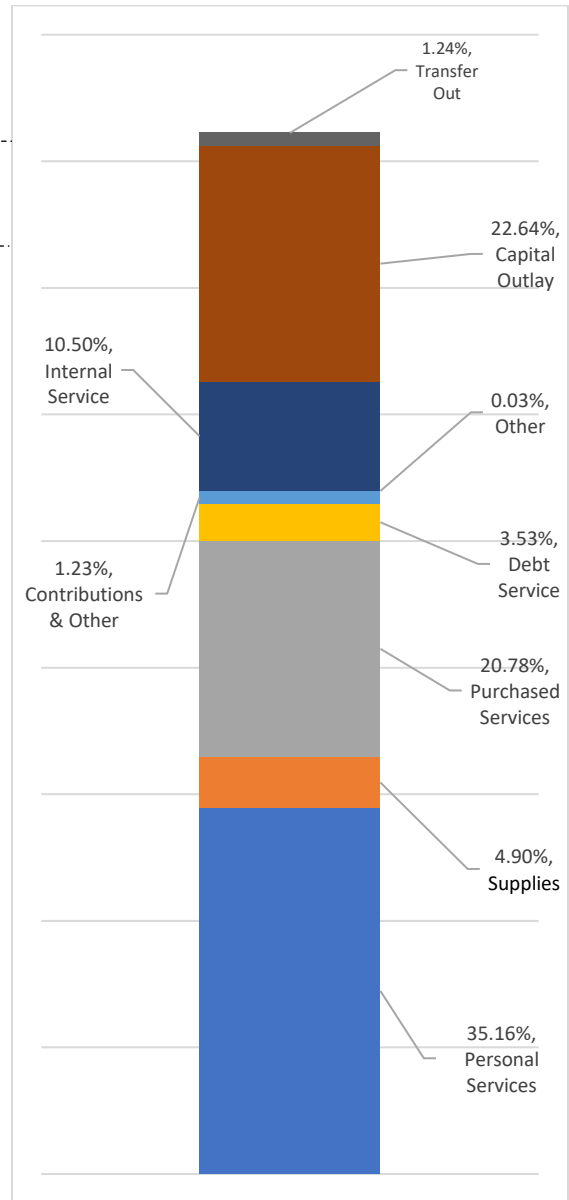
Total City-Wide Budget

Where the Money Comes From



Revenues
\$144.1 Million

Where the Money Goes



Expenditures
\$164.5 Million

Use of Fund Balance



General Fund

Budget by Fund

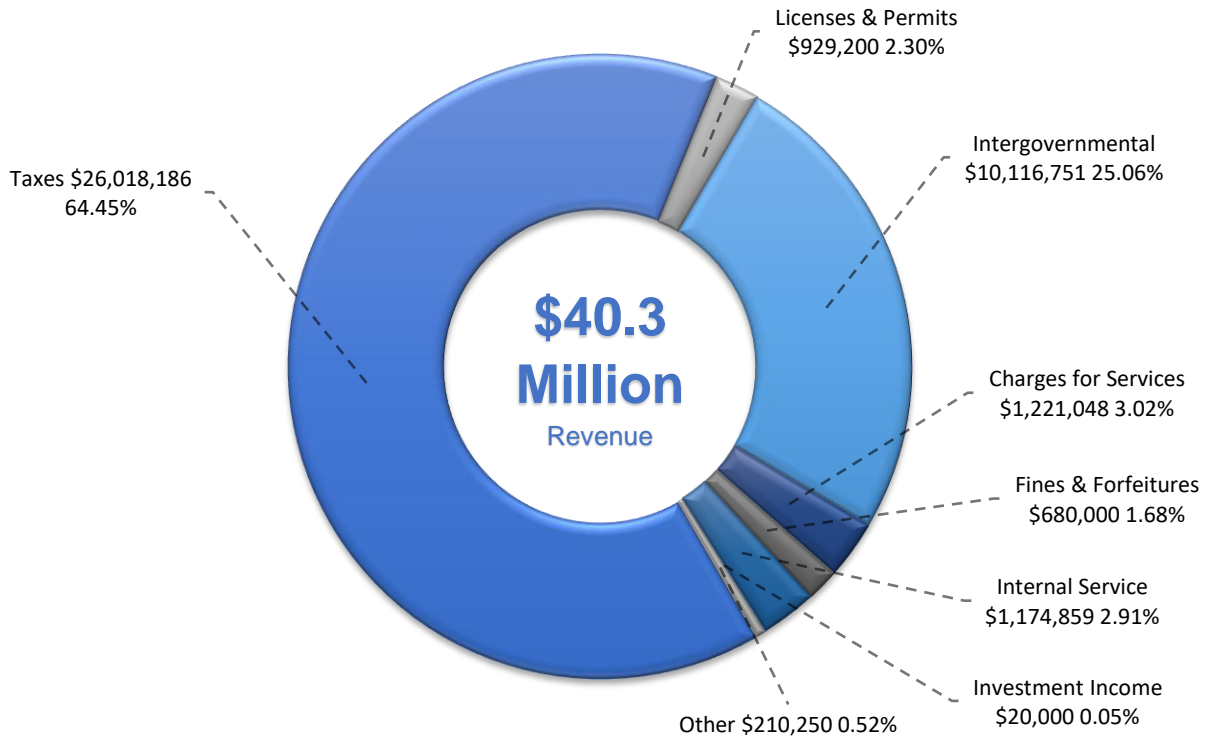
Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$22,042,517	\$24,182,096	\$24,182,096	\$23,177,737	\$26,018,186
Licenses & Permits	\$982,516	\$916,500	\$916,500	\$928,810	\$929,200
Intergovernmental	\$9,682,876	\$9,730,562	\$9,730,562	\$9,786,463	\$10,116,751
Charges for Services	\$1,326,545	\$1,149,262	\$1,149,262	\$1,257,505	\$1,221,048
Fines & Forfeitures	\$600,975	\$680,000	\$680,000	\$545,759	\$680,000
Internal Service	\$1,060,700	\$1,102,343	\$1,102,343	\$1,102,343	\$1,174,859
Investment Income	\$187,702	\$20,000	\$20,000	\$250,097	\$20,000
Other	\$250,624	\$192,674	\$192,674	\$1,071,390	\$210,250
Sale of Assets	\$9,057	\$0	\$0	\$0	\$0
Revenue Totals	\$36,143,514	\$37,973,437	\$37,973,437	\$38,120,104	\$40,370,294
Expenditures					
Personal Services	\$26,706,561	\$28,706,029	\$28,706,029	\$28,389,881	\$29,958,845
Supplies	\$1,227,734	\$1,106,298	\$1,106,298	\$1,102,200	\$1,107,109
Purchased Services	\$1,621,875	\$1,898,367	\$1,898,367	\$1,600,470	\$1,815,389
Debt Service	\$308,615	\$317,529	\$317,529	\$317,529	\$313,695
Contributions & Other	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Other	\$40,997	\$20,000	\$20,000	\$109,678	\$45,000
Internal Service	\$5,430,092	\$5,733,002	\$5,733,002	\$5,733,002	\$6,128,184
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$1,619,332	\$940,276	\$940,276	\$940,276	\$1,196,477
Expenditures Totals	\$37,205,207	\$38,971,501	\$38,971,501	\$38,443,036	\$40,814,699
Revenue Over (Under) Expenditures	(\$1,061,693)	(\$998,064)	(\$998,064)	(\$322,932)	(\$444,405)
Unreserved Balances					
Beginning Balance - July 1	\$7,156,251	\$7,156,251	\$7,156,251	\$10,679,388	\$10,356,456
Net Change	\$0	\$0	\$0	(\$322,932)	(\$444,405)
Ending Balance - June 30	\$7,156,251	\$7,156,251	\$7,156,251	\$10,356,456	\$9,912,051
Reserved Balances					
Beginning Balance - July 1	\$4,584,830	\$3,523,137	\$3,523,137	\$0	\$0
Net Change	(\$1,061,693)	(\$998,064)	(\$998,064)	\$0	\$0
Ending Balance - June 30	\$3,523,137	\$2,525,073	\$2,525,073	\$0	\$0
Total Fund Balance	\$10,679,388	\$9,681,324	\$9,681,324	\$10,356,456	\$9,912,051

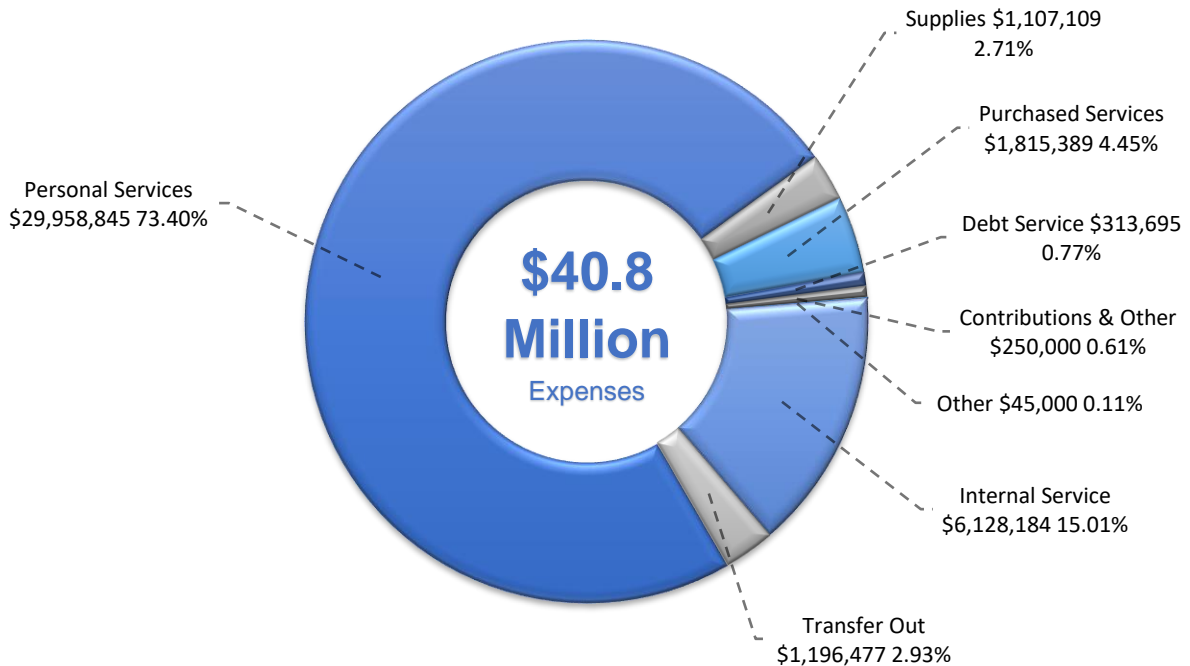
General Fund

Budget by Fund

Where the Money Comes From



Where the Money Goes



General Fund

Budget by Fund

Detail Revenue Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenues					
Taxes					
Real Current Ad Valorem	\$16,073,986	\$17,839,752	\$17,839,752	\$17,492,280	\$19,038,297
Real Current Permissive Health Mill	\$3,478,043	\$3,962,344	\$3,962,344	\$3,665,474	\$4,279,889
Real Delinquent Ad Valorem	\$128,495	\$665,000	\$665,000	\$206,620	\$665,000
Real Delinquent Permissive Health	\$27,085	\$85,000	\$85,000	\$50,741	\$85,000
Mobile Home Taxes	\$65,065	\$45,000	\$45,000	\$57,275	\$45,000
Other Personal Property	\$646,938	\$150,000	\$150,000	\$130,000	\$150,000
Delinquent Tax Penalty & Interest	\$36,980	\$35,000	\$35,000	\$25,347	\$35,000
Local Option Vehicle	\$1,558,220	\$1,400,000	\$1,400,000	\$1,550,000	\$1,500,000
Marijuana	\$27,705	\$0	\$0	\$220,000	\$220,000
Total Taxes	\$22,042,517	\$24,182,096	\$24,182,096	\$23,177,737	\$26,018,186
Licenses & Permits					
Liquor License	\$39,460	\$0	\$0	\$39,460	\$40,000
Beer & Wine License	\$32,410	\$0	\$0	\$32,410	\$32,000
Business Safety Inspection Certificate	\$246,633	\$235,000	\$235,000	\$237,777	\$235,000
CATV Franchise Fees	\$559,445	\$575,000	\$575,000	\$514,380	\$520,000
Fire Safety Fees	\$0	\$0	\$0	\$0	\$0
Fire Safety Permits	\$51,694	\$45,000	\$45,000	\$41,266	\$45,000
Non-Resident Business	\$1,800	\$0	\$0	\$1,200	\$0
Animal Licenses	\$43,874	\$54,300	\$54,300	\$55,117	\$50,000
Towing Contract Fee	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200
Total Licenses & Permits	\$982,516	\$916,500	\$916,500	\$928,810	\$929,200
Intergovernmental					
COPS Hiring Grant	\$190,790	\$130,228	\$130,228	\$115,228	\$0
DOJ Terror Grant	\$9,442	\$8,000	\$8,000	\$8,834	\$8,000
Miscellaneous Public Safety Grants	\$163,574	\$17,500	\$17,500	\$45,351	\$17,500
Gaming License	\$140,199	\$150,000	\$150,000	\$143,109	\$150,000
Entitlement HB 124	\$9,115,292	\$9,370,471	\$9,370,471	\$9,370,471	\$9,837,783
Pers Prop Reimbursement One-Time	\$30,364	\$30,363	\$30,363	\$73,470	\$73,468
Payment of Lieu of Taxes Miscellaneous	\$33,214	\$24,000	\$24,000	\$30,000	\$30,000
Total Intergovernmental	\$9,682,876	\$9,730,562	\$9,730,562	\$9,786,463	\$10,116,751

General Fund

Budget by Fund

Detail Revenue Budget					
	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenues Charges for Services					
City Attorney Miscellaneous	\$32,594	\$29,000	\$29,000	\$29,449	\$27,000
Deferred Prosecution Charges	\$144,311	\$170,000	\$170,000	\$133,476	\$170,000
Miscellaneous Municipal Court Charges	\$778	\$2,000	\$2,000	\$632	\$2,000
Cost of Care Court Mandated	\$10	\$0	\$0	\$0	\$0
Police Sex Offender Registrations	\$1,650	\$850	\$850	\$1,925	\$850
Police Service Charges Miscellaneous	\$8,574	\$15,800	\$15,800	\$8,394	\$11,300
Police Service Charges	\$475,451	\$464,838	\$464,838	\$454,947	\$479,154
EMS Contract Services Response Time Standard	\$83,937	\$20,000	\$20,000	\$65,093	\$50,000
EMS Contract Services 911 System Medical Director	\$9,951	\$10,568	\$10,568	\$10,568	\$10,568
EMS Contract Services Pre-Transport Service Fee	\$27,642	\$29,356	\$29,356	\$29,356	\$29,356
EMS Contract Services System O/S & Monitoring	\$12,439	\$13,210	\$13,210	\$13,210	\$13,210
EMS Transport Services	\$47,433	\$0	\$0	\$45,000	\$0
Fire Service District Charges	\$236,319	\$217,000	\$217,000	\$230,000	\$217,000
Fire Service Charges Report Fees	\$873	\$500	\$500	\$841	\$500
Fire Service Charges Miscellaneous	\$0	\$5,000	\$5,000	\$0	\$5,000
Commercial Raw Water	\$30,634	\$30,000	\$30,000	\$30,000	\$30,000
Animal Adoption Fees	\$7,113	\$6,300	\$6,300	\$9,567	\$8,000
Animal Shelter Contract County	\$1,072	\$350	\$350	\$7,980	\$0
Animal Shelter Miscellaneous	\$3,660	\$2,500	\$2,500	\$537	\$2,500
Animal Donations	\$26,010	\$500	\$500	\$32,590	\$20,000
Animal Cremation Fees	\$31,772	\$45,000	\$45,000	\$35,667	\$35,000
Animal Guardian Angels	\$45,379	\$27,000	\$27,000	\$63,488	\$45,000
Animal Microchipping	\$6,825	\$8,000	\$8,000	\$4,372	\$6,000
Animal Nametag	\$3,297	\$4,000	\$4,000	\$3,536	\$3,500
Animal Surrender Fee	\$550	\$2,160	\$2,160	\$400	\$500
Animal Redemption Administration Fee	\$3,073	\$4,970	\$4,970	\$3,156	\$4,500
Animal Redemption Triage/ Vaccin Fee	\$5,945	\$6,800	\$6,800	\$8,768	\$7,000
Animal Redemption Cost of Care	\$7,332	\$10,400	\$10,400	\$5,308	\$8,000
Animal Redemption Court Mandated	\$100	\$0	\$0	\$52	\$0
Animal Redemption Veterinary Bills	\$80	\$360	\$360	\$20	\$360
Merchandise Sales	\$85	\$50	\$50	\$0	\$0
Park Facility Miscellaneous	\$29,211	\$22,000	\$22,000	\$27,449	\$28,000
Convenience Fee	\$0	\$0	\$0	\$220	\$6,000
Housing Management Fee	\$13,340	\$0	\$0	\$0	\$0
Miscellaneous Other Charges	\$29,105	\$750	\$750	\$1,504	\$750
Total Charges for Services	\$1,326,545	\$1,149,262	\$1,149,262	\$1,257,505	\$1,221,048

General Fund

Budget by Fund

Detail Revenue Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenues Fines & Forfeitures					
Traffic Fines	\$504,334	\$600,000	\$600,000	\$464,854	\$600,000
Court Surcharge	\$54,847	\$48,000	\$48,000	\$44,749	\$48,000
Victim Witness Surcharge Administration	\$739	\$1,000	\$1,000	\$816	\$1,000
Animal Control Fines	\$5,537	\$6,000	\$6,000	\$9,658	\$6,000
Other Fines & Forfeitures Misc	\$35,519	\$25,000	\$25,000	\$25,682	\$25,000
Total Fines & Forfeitures	\$600,975	\$680,000	\$680,000	\$545,759	\$680,000
Internal Service					
Administration Support	\$824,779	\$855,376	\$855,376	\$855,376	\$882,582
TID Administration Support	\$109,350	\$114,750	\$114,750	\$114,750	\$146,779
Fire Hydrant	\$57,500	\$60,375	\$60,375	\$60,375	\$63,394
Green Area Service Non-Recurring	\$69,071	\$71,842	\$71,842	\$71,842	\$82,104
Total Internal Service	\$1,060,700	\$1,102,343	\$1,102,343	\$1,102,343	\$1,174,859
Investment Income					
Regular Interest	\$133,858	\$20,000	\$20,000	\$250,097	\$20,000
Net Change in Market Value	\$53,844	\$0	\$0	\$0	\$0
Total Investment Income	\$187,702	\$20,000	\$20,000	\$250,097	\$20,000
Other					
Miscellaneous Leases	\$0	\$12,884	\$12,884	\$0	\$12,884
Miscellaneous Revenues	\$94,175	\$1,000	\$1,000	\$139,261	\$13,000
Contributions & Donations	\$275	\$0	\$0	\$5,000	\$10,000
Refunds & Reimbursements	\$155,204	\$178,790	\$178,790	\$927,129	\$174,366
Property Damage Restitution	\$970	\$0	\$0	\$0	\$0
Total Other	\$250,624	\$192,674	\$192,674	\$1,071,390	\$210,250
Transfer In					
Operating Transfer In	\$9,057	\$0	\$0	\$0	\$0
Total Transfer In	\$9,057	\$0	\$0	\$0	\$0
Total Revenues	\$36,143,514	\$37,973,437	\$37,973,437	\$38,120,104	\$40,370,294

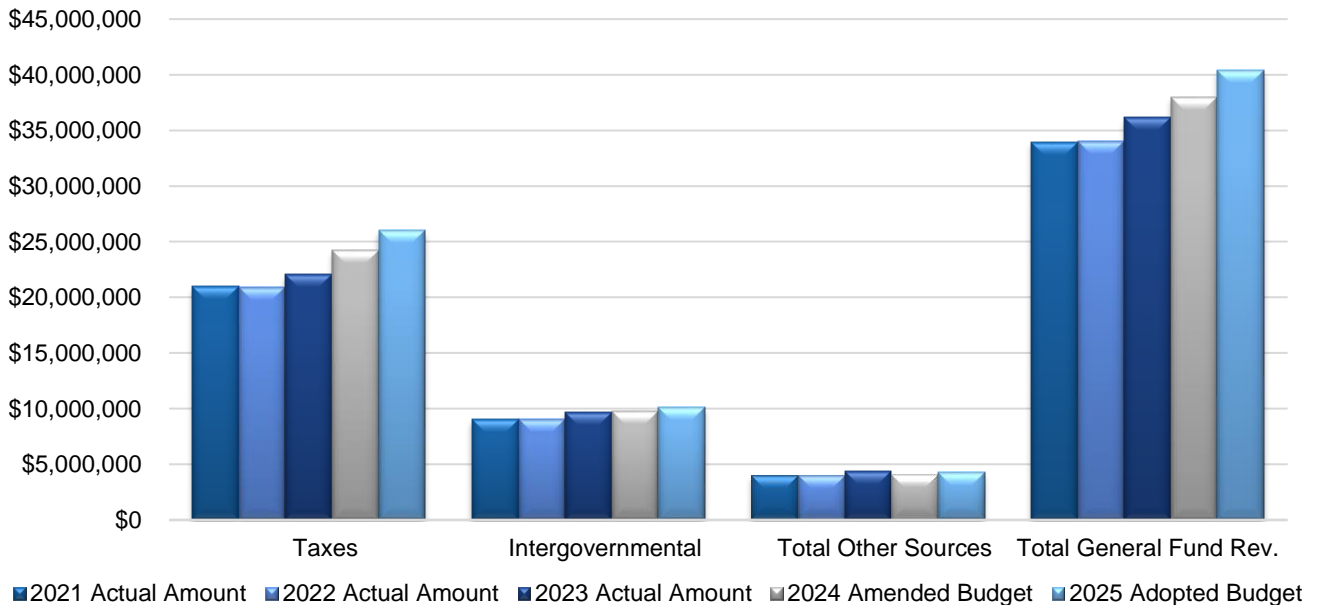
General Fund

Budget by Fund

Detail Revenue Budget

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget
Major Revenue Sources					
Taxes	\$20,960,760	\$20,887,002	\$22,042,517	\$24,182,096	\$26,018,186
Intergovernmental	\$9,014,619	\$9,077,736	\$9,682,876	\$9,730,562	\$10,116,751
Total Major Sources	\$29,975,379	\$29,964,738	\$31,725,394	\$33,912,658	\$36,134,937
All Other Sources					
Licenses & Permits	\$951,160	\$975,370	\$982,516	\$916,500	\$929,200
Charges for Services	\$1,194,149	\$1,271,951	\$1,326,545	\$1,149,262	\$1,221,048
Fines & Forfeitures	\$753,720	\$659,205	\$600,975	\$680,000	\$680,000
Internal Service	\$961,965	\$1,004,150	\$1,060,700	\$1,102,343	\$1,174,859
Investment Income	\$0	\$0	\$0	\$0	\$0
Other	\$30,810	(\$37,987)	\$187,702	\$20,000	\$20,000
Transfer In	\$106,531	\$164,273	\$250,624	\$192,674	\$210,250
Sale of Assets	\$0	\$0	\$9,057	\$0	\$0
Total Other Sources	\$3,998,335	\$4,036,963	\$4,418,120	\$4,060,779	\$4,235,357
Total General Fund Rev.	\$33,973,714	\$34,001,701	\$36,143,514	\$37,973,437	\$40,370,294

General Fund Revenue 5 Year Trend



General Fund

Budget by Fund

Detail Expenditures Budget					
	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Administration Group					
City Commission	\$191,019	\$348,916	\$348,916	\$277,768	\$371,260
City Manager	\$680,460	\$713,397	\$713,397	\$713,397	\$750,670
Communication Specialist	\$118,348	\$131,998	\$131,998	\$124,775	\$138,656
City Clerk	\$251,690	\$260,422	\$260,422	\$257,869	\$274,285
Animal Shelter	\$993,793	\$1,031,912	\$1,031,912	\$1,031,645	\$1,151,543
City 190	\$17,173	\$0	\$0	\$0	\$0
Miscellaneous Admin	\$1,032,316	\$1,195,279	\$1,195,279	\$1,233,744	\$1,239,947
Contingency	\$0	\$0	\$0	\$0	\$50,000
City/ County Health	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Total Administration Group	\$3,534,799	\$3,931,924	\$3,931,924	\$3,889,198	\$4,226,361
Court					
Court	\$694,010	\$853,399	\$853,399	\$780,925	\$854,045
Elected Judge	\$191,757	\$279,549	\$279,549	\$271,433	\$364,219
Jail Alternatives	\$20,601	\$23,000	\$23,000	\$23,000	\$23,000
Total Court	\$906,368	\$1,155,948	\$1,155,948	\$1,075,358	\$1,241,264
Legal Department					
City Attorney	\$1,262,127	\$1,489,101	\$1,489,101	\$1,499,782	\$1,624,481
Total Legal Department	\$1,262,127	\$1,489,101	\$1,489,101	\$1,499,782	\$1,624,481
Police Department					
Police Debt Service	\$231,570	\$231,570	\$231,570	\$231,570	\$231,571
Police Admin	\$2,834,997	\$2,977,002	\$2,977,002	\$2,947,671	\$3,125,861
Patrol	\$7,234,675	\$7,629,282	\$7,629,282	\$7,522,064	\$7,767,515
Support Services	\$1,944,805	\$1,936,711	\$1,936,711	\$1,872,334	\$2,185,036
Investigation Services	\$3,198,295	\$3,125,025	\$3,125,025	\$3,339,805	\$3,040,306
Records Bureau	\$680,414	\$795,694	\$795,694	\$835,160	\$895,952
Police Grants	\$61,850	\$0	\$0	\$38,653	\$0
COPS Grant	\$208,130	\$317,225	\$317,225	\$147,521	\$366,708
Total Police Department	\$16,394,736	\$17,012,509	\$17,012,509	\$16,934,778	\$17,612,949
Fire Department					
Fire Debt Service	\$77,046	\$85,959	\$85,959	\$85,959	\$82,124
Fire Operations	\$9,825,279	\$10,213,434	\$10,213,434	\$10,177,989	\$10,645,396
Fire Prevention	\$548,069	\$666,332	\$666,332	\$648,365	\$691,666
Emergency & Disaster	\$134,774	\$147,310	\$147,310	\$147,707	\$156,350
Total Fire Department	\$10,585,168	\$11,113,035	\$11,113,035	\$11,060,020	\$11,575,536
Park & Recreation Department					
Park & Rec Admin	\$707,615	\$739,538	\$739,538	\$723,220	\$753,516
Parks	\$2,051,869	\$2,438,583	\$2,438,583	\$2,226,419	\$2,431,147
Trail Maintenance	\$143,194	\$150,587	\$150,587	\$93,985	\$152,968
Total Park & Rec Dept.	\$2,902,678	\$3,328,708	\$3,328,708	\$3,043,624	\$3,337,631
Transfers Out					
	\$1,619,332	\$940,276	\$940,276	\$940,276	\$1,196,477
Total Expenditures	\$37,205,207	\$38,971,501	\$38,971,501	\$38,443,036	\$40,814,699

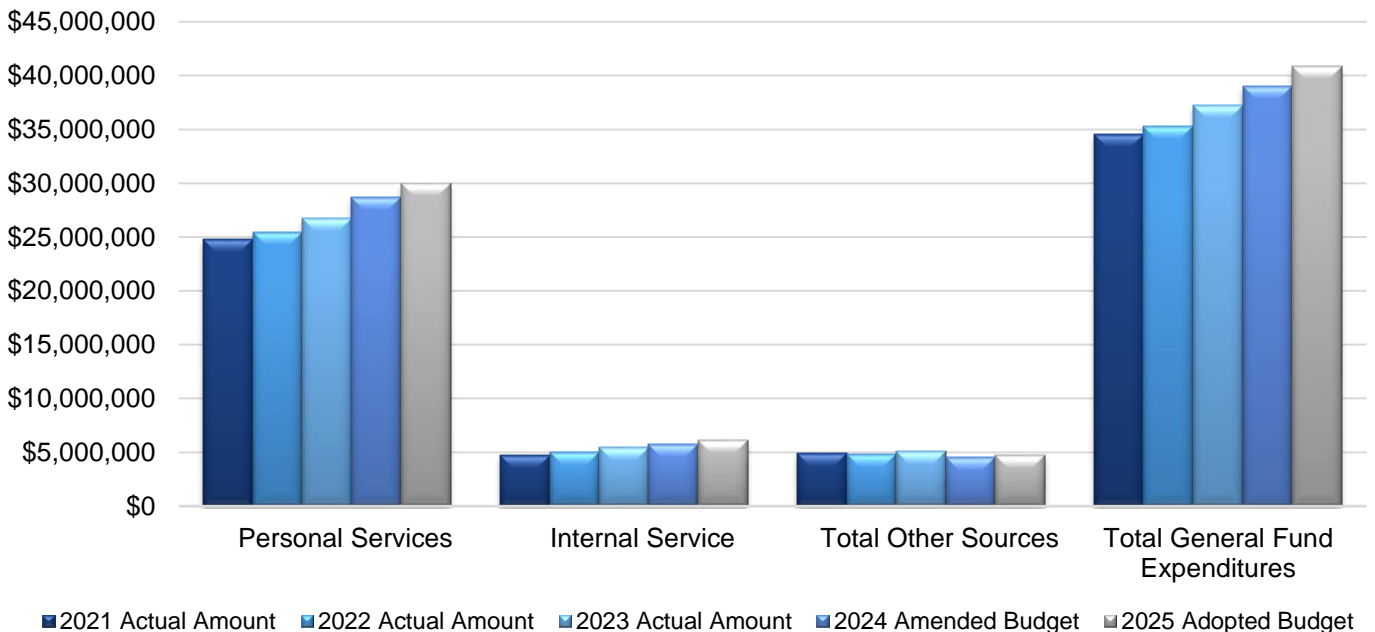
General Fund

Budget by Fund

Detail Expenditures Budget

	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget
Major Expenditures					
Personal Services	\$24,799,481	\$25,402,979	\$26,706,561	\$28,706,029	\$29,958,845
Internal Service	\$4,770,463	\$5,033,976	\$5,430,092	\$5,733,002	\$6,128,184
Total Major Sources	\$29,569,945	\$30,436,956	\$32,136,653	\$34,439,031	\$36,087,029
All Other					
Supplies	\$983,724	\$1,207,733	\$1,227,734	\$1,106,298	\$1,107,109
Purchased Services	\$1,682,768	\$1,384,339	\$1,621,875	\$1,898,367	\$1,815,389
Debt Service	\$309,773	\$309,182	\$308,615	\$317,529	\$313,695
Contributions & Other	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Other	\$39,174	\$54,760	\$40,997	\$20,000	\$45,000
Capital Outlay	\$31,655	\$0	\$0	\$0	\$0
Transfer Out	\$1,659,178	\$1,659,178	\$1,619,332	\$940,276	\$1,196,477
Total Other Sources	\$4,956,271	\$4,865,191	\$5,068,554	\$4,532,470	\$4,727,670
Total General Fund Expenditures	\$34,526,216	\$35,302,147	\$37,205,207	\$38,971,501	\$40,814,699

General Fund Expenditures 5 Year Trend



Special Revenue Funds Combined

Budget by Fund

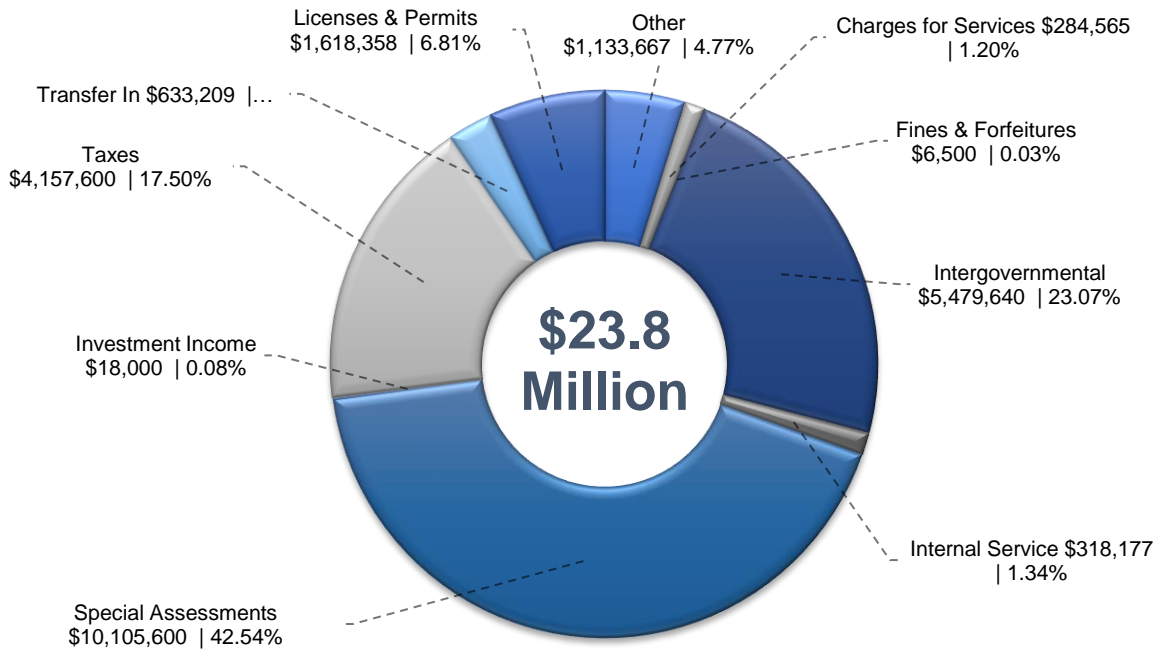
Total Combined Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$1,956,557	\$3,389,500	\$3,389,500	\$4,301,319	\$4,157,600
Licenses & Permits	\$1,739,620	\$1,456,108	\$1,456,108	\$1,463,113	\$1,618,358
Intergovernmental	\$12,998,985	\$7,259,414	\$11,435,569	\$11,146,093	\$5,479,640
Charges for Services	\$1,800,981	\$292,525	\$303,765	\$430,542	\$284,565
Fines & Forfeitures	\$198,587	\$6,500	\$6,500	\$85,042	\$6,500
Internal Service	\$175,244	\$265,451	\$265,451	\$219,037	\$318,177
Special Assessments	\$8,793,534	\$9,476,301	\$9,476,301	\$9,354,221	\$10,105,600
Investment Income	\$689,226	\$3,600	\$3,600	\$1,137,982	\$18,000
Other	\$616,269	\$318,880	\$1,000,652	\$1,506,551	\$1,133,667
Transfer In	\$1,347,108	\$633,209	\$633,209	\$633,209	\$633,209
Issuance of Debt	\$0	\$0	\$0	\$652,824	\$0
Sale of Assets	\$3,688	\$0	\$0	\$0	\$0
Revenue Totals	\$30,319,800	\$23,101,488	\$27,970,655	\$30,929,933	\$23,755,316
Expenditures					
Personal Services	\$6,936,353	\$8,084,036	\$8,084,036	\$6,482,698	\$8,372,362
Supplies	\$1,665,946	\$2,071,754	\$2,784,447	\$1,736,645	\$2,146,358
Purchased Services	\$5,393,883	\$3,472,159	\$4,570,608	\$4,090,507	\$4,526,050
Debt Service	\$838,644	\$796,374	\$796,374	\$829,774	\$863,943
Contributions & Other	\$3,462,266	\$3,282,083	\$3,049,975	\$1,787,614	\$1,739,726
Other	\$27,298	\$450	\$450	\$306,684	\$450
Internal Service	\$2,994,162	\$2,877,166	\$2,877,166	\$2,877,166	\$2,912,333
Capital Outlay	\$11,555,589	\$16,946,547	\$28,249,734	\$15,658,576	\$9,757,057
Transfer Out	\$985,250	\$346,674	\$351,526	\$351,526	\$346,674
Expenditure Totals	\$33,859,392	\$37,877,243	\$50,764,316	\$34,121,190	\$30,664,953
Revenue Over (Under) Expenditures	(\$3,539,593)	(\$14,775,755)	(\$22,793,661)	(\$3,191,257)	(\$6,909,637)
Unreserved Balances					
Beginning Balance - July 1	\$17,608,695	\$14,749,011	\$14,749,011	\$14,749,011	\$15,194,491
Net Change	(\$2,859,684)	(\$2,956,820)	(\$8,084,258)	\$445,480	(\$8,018,583)
Ending Balance - June 30	\$14,749,011	\$11,792,191	\$6,664,753	\$15,194,491	\$7,175,908
Reserved Balances					
Beginning Balance - July 1	\$25,348,640	\$24,668,730	\$24,668,730	\$24,668,730	\$21,031,993
Net Change	(\$679,909)	(\$11,818,935)	(\$14,709,403)	(\$3,636,737)	\$1,108,946
Ending Balance - June 30	\$24,668,730	\$12,849,795	\$9,959,327	\$21,031,993	\$22,140,939
Total Fund Balance	\$39,417,742	\$24,641,987	\$16,624,081	\$36,226,483	\$29,316,847

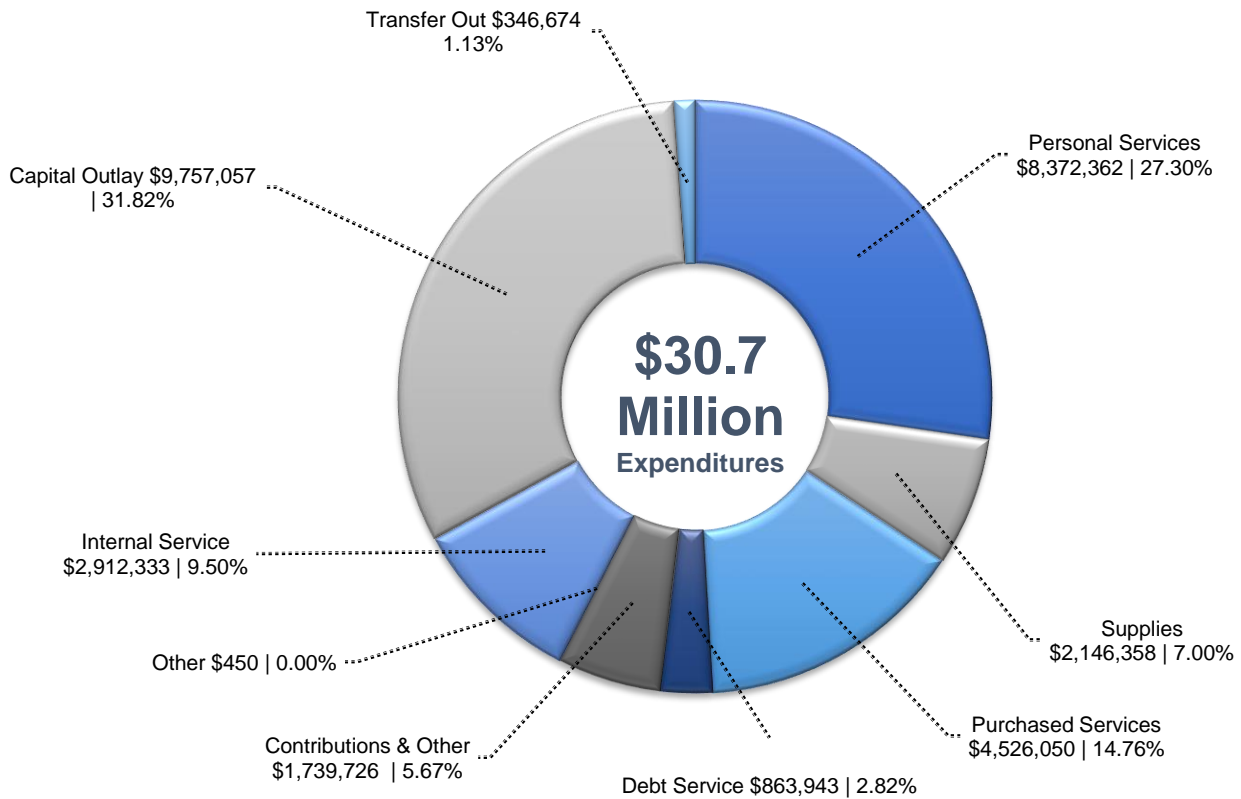
Special Revenue Funds Combined

Budget by Fund

Where the Money Comes From



Where the Money Goes



COVID Recovery Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$3,159,008	\$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	\$368,692	\$0	\$0	\$633,508	\$0
Other	\$0	\$0	\$0	\$50,000	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$3,527,700	\$0	\$0	\$683,508	\$0
Expenditures					
Personal Services	\$63,430	\$47,562	\$47,562	\$31,358	\$0
Supplies	\$88,410	\$0	\$0	\$2,544	\$0
Purchased Services	\$1,810,965	\$0	\$409,871	\$785,889	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$1,725,336	\$0	\$578,466	\$578,466	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$781,244	\$12,794,967	\$13,184,687	\$3,064,802	\$0
Transfer Out	\$578,177	\$0	\$4,852	\$4,852	\$0
Expenditures Totals	\$5,047,562	\$12,842,529	\$14,225,438	\$4,467,911	\$0
Revenue Over (Under) Expenditures	(\$1,519,862)	(\$12,842,529)	(\$14,225,438)	(\$3,784,403)	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$19,487,674	\$17,967,812	\$17,967,812	\$17,967,812	\$14,183,409
Net Change	(\$1,519,862)	(\$12,842,529)	(\$14,225,438)	(\$3,784,403)	\$0
Ending Balance - June 30	\$17,967,812	\$5,125,283	\$3,742,374	\$14,183,409	\$14,183,409
Total Fund Balance	\$17,967,812	\$5,125,283	\$3,742,374	\$14,183,409	\$14,183,409

Park and Recreation Special Revenue Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$37,300	\$37,300	\$850	\$0
Charges for Services	\$155	\$1,000	\$1,000	\$0	\$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	\$9,087	\$0	\$0	\$33,432	\$0
Other	\$152,697	\$12,500	\$12,500	\$5,500	\$13,059
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$161,939	\$50,800	\$50,800	\$39,782	\$14,059
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$40,681	\$5,550	\$380,500	\$26,018	\$5,550
Purchased Services	\$200,781	\$11,000	\$259,973	\$108,105	\$11,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$10,926	\$0	\$0	\$0	\$0
Internal Service	\$1,879	\$1,922	\$1,922	\$1,922	\$2,032
Capital Outlay	\$0	\$0	\$0	\$8,055	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$254,268	\$18,472	\$642,395	\$144,100	\$18,582
Revenue Over (Under) Expenditures	(\$92,328)	\$32,328	(\$591,595)	(\$104,318)	(\$4,523)
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	\$646,385	\$554,057	\$554,057	\$554,057	\$449,739
Net Change	(\$92,328)	\$32,328	(\$591,595)	(\$104,318)	(\$4,523)
Ending Balance - June 30	\$554,057	\$586,385	(\$37,538)	\$449,739	\$445,216
Total Fund Balance	\$554,057	\$586,385	(\$37,538)	\$449,739	\$445,216

Park and Recreation Special Revenue Fund

Budget by Fund

Budget by Division

Park & Rec Admin	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$40,681	\$5,550	\$380,500	\$26,018	\$5,550
Purchased Services	\$200,781	\$0	\$248,973	\$108,105	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$10,926	\$0	\$0	\$0	\$0
Internal Service	\$1,384	\$1,416	\$1,416	\$1,416	\$1,509
Capital Outlay	\$0	\$0	\$0	\$8,055	\$0
Total Park & Rec Admin	\$253,773	\$6,966	\$630,889	\$143,594	\$7,059

Park Land Trust	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$495	\$506	\$506	\$506	\$523
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Park Land Trust	\$495	\$5,506	\$5,506	\$506	\$5,523

Tennis Court Maintenance	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$6,000	\$6,000	\$0	\$6,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Tennis Court Maint.	\$0	\$6,000	\$6,000	\$0	\$6,000

Parkland trust Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$33,968	\$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	\$2,444	\$0	\$0	\$6,726	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$36,412	\$0	\$0	\$6,726	\$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	\$36,412	\$0	\$0	\$6,726	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$134,618	\$171,030	\$171,030	\$171,030	\$177,756
Net Change	\$36,413	\$0	\$0	\$6,726	\$0
Ending Balance - June 30	\$171,030	\$171,030	\$171,030	\$177,756	\$177,756
Total Fund Balance	\$171,031	\$171,031	\$171,031	\$177,757	\$177,757

Library Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$906,924	\$2,424,500	\$2,424,500	\$2,939,603	\$2,889,600
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$210,253	\$209,075	\$209,075	\$216,379	\$214,885
Charges for Services	\$39,286	\$33,400	\$33,400	\$37,041	\$32,690
Fines & Forfeitures	\$7,365	\$6,500	\$6,500	\$8,132	\$6,500
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$4,833	\$2,500	\$2,500	\$24,653	\$8,000
Other	9,105	\$10,000	10,000	\$316,291	\$10,000
Transfer In	\$356,000	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,533,766	\$2,685,975	\$2,685,975	\$3,542,099	\$3,161,675
Expenditures					
Personal Services	\$1,201,139	\$2,135,100	\$2,135,100	\$1,550,000	\$2,234,064
Supplies	\$24,594	\$41,943	\$48,293	\$33,003	\$42,000
Purchased Services	\$222,961	\$312,018	\$312,018	\$240,402	\$312,384
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$299	\$450	\$450	\$300,191	\$450
Internal Service	\$118,785	\$116,653	\$116,653	\$116,653	\$119,972
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,567,778	\$2,606,164	\$2,612,514	\$2,240,249	\$2,708,870
Revenue Over (Under) Expenditures	(\$34,012)	\$79,811	\$73,461	\$1,301,850	\$452,805
Unreserved Balances					
Beginning Balance - July 1	\$489,465	\$455,453	\$455,453	\$455,453	\$1,757,303
Net Change	(\$34,012)	\$79,811	\$73,461	\$1,301,850	\$452,805
Ending Balance - June 30	\$455,453	\$535,264	\$528,914	\$1,757,303	\$2,210,108
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	\$455,453	\$535,264	\$528,914	\$1,757,303	\$2,210,108

Library Fund

Budget by Fund

Budget by Division					
Library Admin	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$1,201,139	\$1,201,784	\$1,201,784	\$604,000	\$848,936
Supplies	\$21,771	\$26,900	\$33,250	\$500	\$0
Purchased Services	\$222,961	\$217,018	\$217,018	\$75,191	\$100,184
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$299	\$450	\$450	\$0	\$0
Internal Service	\$115,419	\$116,653	\$116,653	\$116,653	\$119,972
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Library Admin	\$1,561,589	\$1,562,805	\$1,569,155	\$796,344	\$1,069,092
Library Levy	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$933,316	\$933,316	\$946,000	\$1,385,128
Supplies	\$0	\$15,043	\$15,043	\$29,717	\$42,000
Purchased Services	\$0	\$95,000	\$95,000	\$164,982	\$212,200
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$300,191	\$450
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Library Levy	\$0	\$1,043,359	\$1,043,359	\$1,440,890	\$1,639,778
Bookmobile	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$2,823	\$0	\$0	\$2,786	\$0
Purchased Services	\$0	\$0	\$0	\$229	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$3,366	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Bookmobile	\$6,189	\$0	\$0	\$3,015	\$0

Library Foundation Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$10,000	\$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	\$6,126	\$1,100	\$1,100	\$14,755	\$10,000
Other	\$319,620	\$247,280	\$247,280	\$309,262	\$1,076,508
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$335,747	\$248,380	\$248,380	\$324,017	\$1,086,508
Expenditures					
Personal Services		\$0	\$0	\$0	\$0
Supplies	\$57,216	\$6,700	\$6,700	\$69,524	\$70,500
Purchased Services	\$245,440	\$233,030	\$551,781	\$245,000	\$1,095,683
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	\$20,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$302,655	\$239,730	\$558,481	\$314,524	\$1,186,183
Revenue Over (Under) Expenditures	\$33,091	\$8,650	(\$310,101)	\$9,493	(\$99,675)
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	\$342,319	\$375,410	\$375,410	\$375,410	\$384,903
Net Change	\$33,091	\$8,650	(\$310,101)	\$9,493	(\$99,675)
Ending Balance - June 30	\$375,410	\$384,060	\$65,309	\$384,903	\$285,228
Total Fund Balance	\$375,410	\$384,060	\$65,309	\$384,903	\$285,228

Planning and Community Development Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$103,020	\$96,802	\$96,802	\$96,802	\$105,052
Intergovernmental	\$540,935	\$788,400	\$788,400	\$688,400	\$606,000
Charges for Services	\$172,498	\$112,500	\$112,500	\$75,000	\$104,250
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$109,350	\$114,750	\$114,750	\$114,750	\$146,779
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$698	\$0	\$0	\$748	\$0
Other	\$61,645	\$32,000	\$91,049	\$91,049	\$32,000
Transfer In	\$674,432	\$376,932	\$376,932	\$376,932	\$376,932
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,662,578	\$1,521,384	\$1,580,433	\$1,443,681	\$1,371,013
Expenditures					
Personal Services	\$739,002	\$867,925	\$867,925	\$709,272	\$913,211
Supplies	\$10,154	\$4,850	\$4,850	\$5,420	\$4,850
Purchased Services	\$316,841	\$305,650	\$364,699	\$366,958	\$182,295
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$115,657	\$180,000	\$180,000	\$116,214	\$100,000
Other	\$1,500	\$0	\$0	\$0	\$0
Internal Service	\$161,836	\$170,094	\$170,094	\$170,094	\$183,873
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,344,990	\$1,528,519	\$1,587,568	\$1,367,958	\$1,384,229
Revenue Over (Under) Expenditures	\$317,589	(\$7,135)	(\$7,135)	\$75,723	(\$13,216)
Unreserved Balances					
Beginning Balance - July 1	(\$212,464)	\$105,125	\$105,125	\$105,125	\$180,848
Net Change	\$317,589	(\$7,135)	(\$7,135)	\$75,723	(\$13,216)
Ending Balance - June 30	\$105,125	\$97,990	\$97,990	\$180,848	\$167,632
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$105,125	\$97,990	\$97,990	\$180,848	\$167,632

Planning and Community Development Fund

Budget by Fund

Budget by Division

Planning Operations	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$659,103	\$783,653	\$783,653	\$625,000	\$825,297
Supplies	\$9,548	\$4,600	\$4,600	\$5,400	\$4,600
Purchased Services	\$217,741	\$301,200	\$355,249	\$355,249	\$172,300
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$115,657	\$180,000	\$180,000	\$116,214	\$100,000
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$154,075	\$161,449	\$161,449	\$161,449	\$175,445
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Planning Operations	\$1,156,124	\$1,430,902	\$1,484,951	\$1,263,312	\$1,277,642

Historic Preservation	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$79,899	\$84,272	\$84,272	\$84,272	\$87,914
Supplies	\$606	\$250	\$250	\$20	\$250
Purchased Services	\$18,660	\$4,450	\$9,450	\$11,709	\$9,995
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$1,500	\$0	\$0	\$0	\$0
Internal Service	\$7,761	\$8,645	\$8,645	\$8,645	\$8,428
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Historic Preservation	\$108,427	\$97,617	\$102,617	\$104,646	\$106,587

Development Engineers	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$80,439	\$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	\$80,439	\$0	\$0	\$0	\$0

Central MT Ag Tech TID Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$450,093	\$390,000	\$390,000	\$786,716	\$649,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$9,479	\$9,479	\$9,479	\$24,900	\$30,115
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	\$28,625	\$0	\$0	\$88,858	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$488,197	\$399,479	\$399,479	\$900,474	\$679,115
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$850	\$0	\$0	\$1,000	\$0
Debt Service	\$95,013	\$95,450	\$95,450	\$95,450	\$95,838
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$27,252	\$30,274	\$30,274	\$30,274	\$49,734
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$123,115	\$125,724	\$125,724	\$126,724	\$145,572
Revenue Over (Under) Expenditures	\$365,083	\$273,755	\$273,755	\$773,750	\$533,543
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	\$1,636,347	\$2,001,429	\$2,001,429	\$2,001,429	\$2,775,179
Net Change	\$365,083	\$273,755	\$273,755	\$773,750	\$533,543
Ending Balance - June 30	\$2,001,429	\$2,275,184	\$2,275,184	\$2,775,179	\$3,308,722
Total Fund Balance	\$2,001,429	\$2,275,184	\$2,275,184	\$2,775,179	\$3,308,722

Airport TID Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$198,824	\$190,000	\$190,000	\$190,000	\$199,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$3,359	\$3,336	\$3,336	\$12,678	\$12,678
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	\$4,125	\$0	\$0	\$8,958	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$652,824	\$0
Revenue Totals	\$206,308	\$193,336	\$193,336	\$864,460	\$211,678
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$5,172	\$0	\$0	\$166,100	\$0
Debt Service	\$0	\$0	\$0	\$33,000	\$65,650
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$8,062	\$14,825	\$14,825	\$14,825	\$15,519
Capital Outlay	\$300,000	\$0	\$0	\$521,184	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$313,234	\$14,825	\$14,825	\$735,109	\$81,169
Revenue Over (Under) Expenditures	(\$106,926)	\$178,511	\$178,511	\$129,351	\$130,509
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	\$319,287	\$212,361	\$212,361	\$212,361	\$341,712
Net Change	(\$106,926)	\$178,511	\$178,511	\$129,351	\$130,509
Ending Balance - June 30	\$212,361	\$390,872	\$390,872	\$341,712	\$472,221
Total Fund Balance	\$212,362	\$390,873	\$390,873	\$341,712	\$472,221

East Industrial Ag Tech Park Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$400,717	\$385,000	\$385,000	\$385,000	\$420,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$1,606	\$1,606	\$1,606	\$3,048	\$3,567
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	\$2,922	\$0	\$0	\$7,350	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$405,244	\$386,606	\$386,606	\$395,398	\$423,567
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	\$28,855	\$29,238	\$29,238	\$29,238	\$31,875
Capital Outlay	\$330,540	\$327,250	\$327,250	\$327,250	\$358,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$359,395	\$356,488	\$356,488	\$356,488	\$389,875
Revenue Over (Under) Expenditures	\$45,849	\$30,118	\$30,118	\$38,910	\$33,692
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	\$153,387	\$199,236	\$199,236	\$199,236	\$238,146
Net Change	\$45,849	\$30,118	\$30,118	\$38,910	\$33,692
Ending Balance - June 30	\$199,236	\$229,354	\$229,354	\$238,146	\$271,838
Total Fund Balance	\$199,236	\$229,354	\$229,354	\$238,146	\$271,838

Economic Revolving Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$74	\$0	\$0	\$175	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$74	\$0	\$0	\$175	\$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	\$74	\$0	\$0	\$175	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change		\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$20,437	\$20,511	\$20,511	\$20,511	\$20,686
Net Change	\$74	\$0	\$0	\$175	\$0
Ending Balance - June 30	\$20,511	\$20,511	\$20,511	\$20,686	\$20,686
Total Fund Balance	\$20,511	\$20,511	\$20,511	\$20,686	\$20,686

Permits Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$1,620,314	\$1,352,160	\$1,352,160	\$1,352,160	\$1,506,160
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$43,263	\$0	\$11,240	\$33,294	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$33,776	\$40,100	\$40,100	\$40,100	\$54,487
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$13,851	\$0	\$0	\$0	\$0
Other	\$0	\$15,000	\$15,000	\$28,119	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,711,204	\$1,407,260	\$1,418,500	\$1,453,673	\$1,560,647
Expenditures					
Personal Services	\$1,049,902	\$1,247,719	\$1,247,719	\$1,196,309	\$1,300,899
Supplies	\$17,242	\$15,000	\$15,000	\$15,000	\$15,300
Purchased Services	\$180,016	\$103,850	\$115,090	\$142,462	\$263,050
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$15	\$0	\$0	\$0	\$0
Internal Service	\$356,400	\$228,623	\$228,623	\$228,623	\$249,205
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,603,575	\$1,595,192	\$1,606,432	\$1,582,394	\$1,828,454
Revenue Over (Under) Expenditures	\$107,629	(\$187,932)	(\$187,932)	(\$128,721)	(\$267,807)
Unreserved Balances					
Beginning Balance - July 1	\$744,491	\$852,120	\$852,120	\$852,120	\$723,399
Net Change	\$107,629	(\$187,932)	(\$187,932)	(\$128,721)	(\$267,807)
Ending Balance - June 30	\$852,120	\$664,188	\$664,188	\$723,399	\$455,592
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	\$852,120	\$664,188	\$664,188	\$723,399	\$455,592

Natural Resources Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$18,000	\$18,000	\$18,000	\$18,000	\$19,000
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,500	\$1,500	\$1,500	\$1,500	\$13,573
Special Assessments	\$456,870	\$507,600	\$507,600	\$507,600	\$536,513
Investment Income	\$3,900	\$0	\$0	\$8,716	\$0
Other	\$5,315	\$2,000	\$2,000	\$2,000	\$2,000
Transfer In	\$256,277	\$256,277	\$256,277	\$256,277	\$256,277
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$741,862	\$785,377	\$785,377	\$794,093	\$827,363
Expenditures					
Personal Services	\$409,468	\$531,344	\$531,344	\$474,519	\$560,442
Supplies	\$94,717	\$132,644	\$360,641	\$175,000	\$128,094
Purchased Services	\$67,520	\$68,417	\$68,417	\$63,192	\$68,081
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$169,708	\$175,607	\$175,607	\$175,607	\$180,096
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$741,412	\$908,012	\$1,136,009	\$888,318	\$936,713
Revenue Over (Under) Expenditures	\$450	(\$122,635)	(\$350,632)	(\$94,225)	(\$109,350)
Unreserved Balances					
Beginning Balance - July 1	\$332,751	\$333,201	\$333,201	\$333,201	\$238,976
Net Change	\$450	(\$122,635)	(\$350,632)	(\$94,225)	(\$109,350)
Ending Balance - June 30	\$333,201	\$210,566	(\$17,431)	\$238,976	\$129,626
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	\$333,201	\$210,566	(\$17,431)	\$238,976	\$129,626

Natural Resources Fund

Budget by Fund

Budget by Division

Natural Resources	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$126,404	\$131,051	\$131,051	\$176,494	\$93,197
Supplies	\$30,233	\$27,300	\$27,300	\$25,000	\$23,900
Purchased Services	\$10,009	\$20,225	\$20,225	\$15,000	\$18,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$97,828	\$101,589	\$101,589	\$101,589	\$36,345
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natural Resources	\$264,474	\$280,165	\$280,165	\$318,083	\$172,142

Natural Resources - Blvd	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$283,064	\$400,293	\$400,293	\$298,025	\$467,245
Supplies	\$64,484	\$105,344	\$333,341	\$150,000	\$104,194
Purchased Services	\$57,510	\$48,192	\$48,192	\$48,192	\$49,381
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$71,880	\$74,018	\$74,018	\$74,018	\$143,751
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natural Res. - Blvd	\$476,938	\$627,847	\$855,844	\$570,235	\$764,571

Portage Meadows Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$69,568	\$71,941	\$71,941	\$71,941	\$75,538
Investment Income	\$1,854	\$0	\$0	\$5,466	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$71,422	\$71,941	\$71,941	\$77,407	\$75,538
Expenditures					
Personal Services	\$0	\$18,305	\$18,305	\$0	\$22,175
Supplies	\$0	\$1,200	\$1,200	\$1,200	\$1,200
Purchased Services	\$11,329	\$17,592	\$17,592	\$17,592	\$20,192
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$35,957	\$38,020	\$38,020	\$38,020	\$44,895
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$47,286	\$75,117	\$75,117	\$56,812	\$88,462
Revenue Over (Under) Expenditures	\$24,136	(\$3,176)	(\$3,176)	\$20,595	(\$12,924)
Unreserved Balances					
Beginning Balance - July 1	\$109,327	\$133,463	\$133,463	\$133,463	\$154,058
Net Change	\$24,136	(\$3,176)	(\$3,176)	\$20,595	(\$12,924)
Ending Balance - June 30	\$133,463	\$130,287	\$130,287	\$154,058	\$141,134
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	\$133,463	\$130,287	\$130,287	\$154,058	\$141,134

Park Maintenance District Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$6,091,626	\$0	\$3,333,540	\$4,083,540	\$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	\$1,504,539	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Investment Income	\$59,393	\$0	\$0	\$128,121	\$0
Other	\$0	\$0	\$622,723	\$622,723	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$7,655,557	\$1,500,000	\$5,456,263	\$6,334,384	\$1,500,000
Expenditures					
Personal Services	\$211,862	\$261,682	\$261,682	\$189,000	\$296,392
Supplies	\$2,420	\$4,341	\$4,341	\$7,000	\$4,341
Purchased Services	\$246,736	\$433,220	\$455,520	\$9,000	\$433,220
Debt Service	\$703,338	\$700,924	\$700,924	\$701,324	\$702,455
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$11,318	\$10,699	\$10,699	\$10,699	\$10,133
Capital Outlay	\$8,973,941	\$27,791	\$7,801,535	\$7,773,744	\$27,791
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$10,149,615	\$1,438,657	\$9,234,701	\$8,690,767	\$1,474,332
Revenue Over (Under) Expenditures	(\$2,494,058)	\$61,343	(\$3,778,438)	(\$2,356,383)	\$25,668
Unreserved Balances					
Beginning Balance - July 1	\$7,216,287	\$4,722,229	\$4,722,229	\$4,722,229	\$2,365,846
Net Change	(\$2,494,058)	\$61,343	(\$3,778,438)	(\$2,356,383)	\$25,668
Ending Balance - June 30	\$4,722,229	\$4,783,572	\$943,791	\$2,365,846	\$2,391,514
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	\$4,722,229	\$4,783,572	\$943,791	\$2,365,846	\$2,391,514

Street District Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$16,286	\$7,146	\$7,146	\$14,151	\$7,146
Intergovernmental	\$1,373,549	\$2,715,088	\$2,715,088	\$4,388,471	\$2,715,088
Charges for Services	\$287,879	\$111,500	\$111,500	\$237,603	\$111,500
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$30,618	\$109,101	\$109,101	\$62,687	\$103,338
Special Assessments	\$4,600,853	\$5,041,592	\$5,041,592	\$5,041,592	\$5,545,751
Investment Income	\$107,945	\$0	\$0	\$0	\$0
Other	\$27,186	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$6,444,315	\$7,984,427	\$7,984,427	\$9,744,504	\$8,482,823
Expenditures					
Personal Services	\$2,391,835	\$2,692,330	\$2,692,330	\$2,206,657	\$2,899,263
Supplies	\$1,155,181	\$1,846,525	\$1,846,525	\$1,143,930	\$1,861,525
Purchased Services	\$513,459	\$630,338	\$630,588	\$301,043	\$722,368
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$14,162	\$0	\$0	\$0	\$0
Internal Service	\$1,849,393	\$1,850,025	\$1,850,025	\$1,850,025	\$1,817,993
Capital Outlay	\$247,152	\$3,596,539	\$4,244,251	\$2,453,150	\$7,551,266
Transfer Out	\$60,399	\$0	\$0	\$0	\$0
Expenditures Totals	\$6,231,581	\$10,615,757	\$11,263,719	\$7,954,805	\$14,852,415
Revenue Over (Under) Expenditures	\$212,734	(\$2,631,330)	(\$3,279,292)	\$1,789,699	(\$6,369,592)
Unreserved Balances					
Beginning Balance - July 1	\$4,838,409	\$5,051,143	\$5,051,143	\$5,051,143	\$6,840,842
Net Change	\$212,734	(\$2,631,330)	(\$3,279,292)	\$1,789,699	(\$6,369,592)
Ending Balance - June 30	\$5,051,143	\$2,419,813	\$1,771,851	\$6,840,842	\$471,250
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	\$5,051,143	\$2,419,813	\$1,771,851	\$6,840,842	\$471,250

Street District Fund

Budget by Fund

Budget by Division

Street Maintenance	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$1,917,319	\$2,197,889	\$2,197,889	\$1,704,200	\$2,373,502
Supplies	\$1,008,495	\$1,677,725	\$1,677,725	\$975,130	\$1,677,725
Purchased Services	\$495,702	\$593,353	\$593,603	\$264,058	\$593,353
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$14,084	\$0	\$0	\$0	\$0
Internal Service	\$1,755,378	\$1,759,058	\$1,759,058	\$1,759,058	\$1,703,799
Capital Outlay	\$247,152	\$3,596,539	\$4,244,251	\$2,453,150	\$7,551,266
Transfer Out	\$60,399	\$0	\$0	\$0	\$0
Total Street Maintenance	\$5,498,529	\$9,824,564	\$10,472,526	\$7,155,596	\$13,899,645

Traffic	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$474,516	\$494,441	\$494,441	\$502,457	\$525,761
Supplies	\$146,686	\$168,800	\$168,800	\$168,800	\$183,800
Purchased Services	\$17,757	\$36,985	\$36,985	\$36,985	\$129,015
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$77	\$0	\$0	\$0	\$0
Internal Service	\$94,015	\$90,967	\$90,967	\$90,967	\$114,194
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Traffic	\$733,051	\$791,193	\$791,193	\$799,209	\$952,770

Support and Innovation Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$994,157	\$1,029,508	\$1,029,508	\$907,428	\$1,033,738
Investment Income	\$1,194	\$0	\$0	\$0	\$0
Other	\$7,700	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,003,051	\$1,029,508	\$1,029,508	\$907,428	\$1,033,738
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$1,814	\$0	\$28,015	\$2,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$983,147	\$1,029,508	\$1,029,508	\$907,428	\$1,033,738
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	\$984,962	\$1,029,508	\$1,057,523	\$909,428	\$1,033,738
Revenue Over (Under) Expenditures	\$18,089	\$0	(\$28,015)	(\$2,000)	\$0
Unreserved Balances					
Beginning Balance - July 1	\$80,972	\$99,061	\$99,061	\$99,061	\$97,061
Net Change	\$18,089	\$0	(\$28,015)	(\$2,000)	\$0
Ending Balance - June 30	\$99,061	\$99,061	\$71,046	\$97,061	\$97,061
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	\$99,061	\$99,061	\$71,046	\$97,061	\$97,061

Support and Innovation Fund

Budget by Fund

Budget by Division

Tourism BID	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$57	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$720,014	\$765,508	\$765,508	\$643,428	\$730,465
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	\$720,071	\$765,508	\$765,508	\$643,428	\$730,465

BID	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$75	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$263,133	\$264,000	\$264,000	\$264,000	\$303,273
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	\$263,208	\$264,000	\$264,000	\$264,000	\$303,273

International Relationship	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$1,682	\$0	\$28,015	\$2,000	\$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	\$1,682	\$0	\$28,015	\$2,000	\$0

Gas Tax BarSAA Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$29,194	\$0	\$0	\$64,684	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$60,399	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$89,593	\$0	\$0	\$64,684	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$21,375	\$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	\$891,101	\$0	\$377,333	\$122,121	\$1,600,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$912,476	\$0	\$377,333	\$122,121	\$1,600,000
Revenue Over (Under) Expenditures	(\$822,883)	\$0	(\$377,333)	(\$57,437)	(\$1,600,000)
Unreserved Balances					
Beginning Balance - July 1	\$2,480,320	\$1,657,437	\$1,657,437	\$1,657,437	\$1,600,000
Net Change	(\$822,883)	\$0	(\$377,333)	(\$57,437)	(\$1,600,000)
Ending Balance - June 30	\$1,657,437	\$1,657,437	\$1,280,104	\$1,600,000	\$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	\$1,657,437	\$1,657,437	\$1,280,104	\$1,600,000	\$0

*Gas Tax BarSAA Fund was moved to the Street Fund in FY2024.

911 Special Revenue Fund

Budge by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$678,043	\$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	\$15,608	\$0	\$0	\$46,830	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$693,651	\$612,447	\$612,447	\$659,277	\$612,447
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$10,035	\$0	\$0	\$7,224	\$0
Purchased Services	\$132,441	\$0	\$0	\$135,594	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$346,674	\$346,674	\$346,674	\$346,674	\$346,674
Expenditures Totals	\$489,151	\$346,674	\$346,674	\$489,492	\$346,674
Revenue Over (Under) Expenditures	\$204,501	\$265,773	\$265,773	\$169,785	\$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	\$988,811	\$1,193,311	\$1,193,311	\$1,193,311	\$1,363,096
Net Change	\$204,501	\$265,773	\$265,773	\$169,785	\$265,773
Ending Balance - June 30	\$1,193,311	\$1,459,084	\$1,459,084	\$1,363,096	\$1,628,869
Total Fund Balance	\$1,193,311	\$1,459,084	\$1,459,084	\$1,363,096	\$1,628,869

Police Special Revenue Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$99,345	\$31,698	\$31,698	\$42,634	\$31,698
Charges for Services	\$12,880	\$9,625	\$9,625	\$16,260	\$9,625
Fines & Forfeitures	\$190,148	\$0	\$0	\$76,910	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$5,992	\$0	\$0	\$16,665	\$0
Other	\$29,207	\$0	\$0	\$76,081	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$337,572	\$41,323	\$41,323	\$228,550	\$41,323
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$98,663	\$0	\$0	\$99,021	\$0
Purchased Services	\$119,648	\$900	\$900	\$109,878	\$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	\$31,610	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$249,921	\$900	\$900	\$208,899	\$900
Revenue Over (Under) Expenditures	\$87,651	\$40,423	\$40,423	\$19,651	\$40,423
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$265,745	\$353,396	\$353,396	\$353,396	\$373,047
Net Change	\$87,651	\$40,423	\$40,423	\$19,651	\$40,423
Ending Balance - June 30	\$353,396	\$393,819	\$393,819	\$373,047	\$413,470
Total Fund Balance	\$353,396	\$393,819	\$393,819	\$373,047	\$413,470

HIDTA Special Revenue Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$199,612	\$264,939	\$264,939	\$171,338	\$273,897
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$1,074	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$646	\$0	\$0	\$0	\$0
Other	\$310	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$3,688	\$0	\$0	\$0	\$0
Revenue Totals	\$205,330	\$264,939	\$264,939	\$171,338	\$273,897
Expenditures					
Personal Services	\$72,592	\$77,503	\$77,503	\$81,252	\$71,234
Supplies	\$12,145	\$0	\$0	\$3,400	\$0
Purchased Services	\$70,660	\$0	\$0	\$86,686	\$0
Debt Service	\$40,294	\$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	\$195,691	\$77,503	\$77,503	\$171,338	\$71,234
Revenue Over (Under) Expenditures	\$9,639	\$187,436	\$187,436	\$0	\$202,663
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	\$37,512	\$47,151	\$47,151	\$47,151	\$47,151
Net Change	\$9,639	\$187,436	\$187,436	\$0	\$202,663
Ending Balance - June 30	\$47,151	\$234,587	\$234,587	\$47,151	\$249,814
Total Fund Balance	\$47,152	\$234,588	\$234,588	\$47,152	\$249,815

HIDTA Special Revenue Fund

Budget by Fund

Budget by Division

HIDTA Assets	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$18,405	\$0	\$0	\$14,252	\$0
Supplies	\$324	\$0	\$0	\$183	\$0
Purchased Services	\$1,036	\$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 HIDTA Assets	\$19,766	\$0	\$0	\$14,435	\$0

HIDTA Grant	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$54,186	\$77,503	\$77,503	\$67,000	\$71,234
Supplies	\$11,820	\$0	\$0	\$3,217	\$0
Purchased Services	\$69,624	\$0	\$0	\$86,686	\$0
Debt Service	\$40,294	\$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	\$175,925	\$77,503	\$77,503	\$156,903	\$71,234

Fire Special Revenue Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$34,729	\$0	\$80,000	\$28,000	\$0
Charges for Services	\$24,150	\$6,500	\$6,500	\$13,344	\$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	\$752	\$0	\$0	\$4,578	\$0
Other	2,847.43	\$100	\$100	\$0	\$100
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$62,478	\$6,600	\$86,600	\$45,922	\$6,600
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$41,167	\$0	\$80,000	\$18,087	\$0
Purchased Services	\$8,524	\$0	\$0	\$5,162	\$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	\$49,690	\$0	\$80,000	\$23,249	\$0
Revenue Over (Under) Expenditures	\$12,788	\$6,600	\$6,600	\$22,673	\$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	\$18,917	\$31,705	\$31,705	\$31,705	\$54,378
Net Change	\$12,788	\$6,600	\$6,600	\$22,673	\$6,600
Ending Balance - June 30	\$31,705	\$38,305	\$38,305	\$54,378	\$60,978
Total Fund Balance	\$31,705	\$38,305	\$38,305	\$54,378	\$60,978

Federal Block Grant

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$536,796	\$1,239,810	\$2,002,425	\$866,260	\$754,777
Charges for Services	\$530,550	\$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	\$950	\$0	\$0	\$1,614	\$0
Other	\$638	\$0	\$0	\$5,526	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,068,934	\$1,239,810	\$2,002,425	\$873,400	\$754,777
Expenditures					
Personal Services	\$135,293	\$122,736	\$122,736	\$35,131	\$70,178
Supplies	\$2,212	\$2,600	\$25,996	\$120,273	\$2,600
Purchased Services	\$9,343	\$56,450	\$56,450	\$5,000	\$56,450
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$638,126	\$810,574	\$0	\$185,506	\$389,568
Other	\$396	\$0	\$0	\$6,493	\$0
Internal Service	\$46,050	\$47,450	\$47,450	\$47,450	\$36,040
Capital Outlay	\$0	\$200,000	\$2,314,678	\$1,388,270	\$200,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$831,421	\$1,239,810	\$2,567,310	\$1,788,123	\$754,836
Revenue Over (Under) Expenditures	\$237,513	\$0	(\$564,885)	(\$914,723)	(\$59)
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	\$1,245,914	\$1,483,427	\$1,483,427	\$1,483,427	\$568,704
Net Change	\$237,513	\$0	(\$564,885)	(\$914,723)	(\$59)
Ending Balance - June 30	\$1,483,427	\$1,483,427	\$918,542	\$568,704	\$568,645
Total Fund Balance	\$1,483,427	\$1,483,427	\$918,542	\$568,704	\$568,645

Federal Block Grant

Budget by Fund

Budget by Division

Block Grant Admin	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$126,055	\$122,736	\$122,736	\$35,131	\$70,178
Supplies	\$756	\$2,600	\$2,600	\$0	\$2,600
Purchased Services	\$6,363	\$6,450	\$6,450	\$5,000	\$6,450
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$396	\$0	\$0	\$6,493	\$0
Internal Service	\$46,050	\$47,450	\$47,450	\$47,450	\$36,040
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Block Grant Admin	\$179,620	\$179,236	\$179,236	\$94,074	\$115,268

Block Grant Projects	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$9,238	\$0	\$0	\$0	\$0
Supplies	\$1,456	\$0	\$23,396	\$120,273	\$0
Purchased Services	\$2,980	\$50,000	\$50,000	\$0	\$50,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$638,126	\$810,574	\$0	\$185,506	\$389,568
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$200,000	\$2,314,678	\$1,388,270	\$200,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Block Grant Projects	\$651,801	\$1,060,574	\$2,388,074	\$1,694,049	\$639,568

Federal HOME Grant Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$50,644	\$1,346,236	\$1,346,236	\$7,148	\$224,488
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$50,644	\$1,346,236	\$1,346,236	\$7,148	\$224,488
Expenditures					
Personal Services	\$42,470	\$81,830	\$81,830	\$9,200	\$4,504
Supplies	\$9	\$400	\$400	\$0	\$400
Purchased Services	\$0	\$250	\$250	\$0	\$250
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$1,262,001	\$1,262,001	\$0	\$216,420
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,560	\$1,755	\$1,755	\$1,755	\$2,914
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$44,039	\$1,346,236	\$1,346,236	\$10,955	\$224,488
Revenue Over (Under) Expenditures	\$6,605	\$0	\$0	(\$3,807)	\$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	\$51,289	\$57,894	\$57,894	\$57,894	\$54,087
Net Change	\$6,605	\$0	\$0	(\$3,807)	\$0
Ending Balance - June 30	\$57,894	\$57,894	\$57,894	\$54,087	\$54,087
Total Fund Balance	\$57,894	\$57,894	\$57,894	\$54,087	\$54,087

Federal HOME Grant Fund

Budget by Fund

Budget by Division

HOME Grant Admin	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$42,470	\$81,830	\$81,830	\$9,200	\$4,504
Supplies	\$9	\$400	\$400	\$0	\$400
Purchased Services	\$0	\$250	\$250	\$0	\$250
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,560	\$1,755	\$1,755	\$1,755	\$2,914
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Home Grant Admin	\$44,039	\$84,235	\$84,235	\$10,955	\$8,068

HOME Grant Projects	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$1,262,001	\$1,262,001	\$0	\$216,420
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total HOME Grant Projects	\$0	\$1,262,001	\$1,262,001	\$0	\$216,420

Housing Authority Fund*

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$638,353	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$638,353	\$0	\$0	\$0	\$0
Expenditures					
Personal Services	\$619,361	\$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	\$18,992	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$638,353	\$0	\$0	\$0	\$0
Revenue Over (Under) Expenditures	\$0	\$0	\$0	\$0	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$0	\$0	\$0	\$0	\$0

* Housing Authority separated from the City effective December 2022

Street Lighting Districts Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$1,167,548	\$1,325,660	\$1,325,660	\$1,325,660	\$1,414,060
Investment Income	\$20,319	\$0	\$0	\$42,145	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,187,867	\$1,325,660	\$1,325,660	\$1,367,805	\$1,414,060
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$11,101	\$10,001	\$10,001	\$10,001	\$9,998
Purchased Services	\$1,208,009	\$1,299,444	\$1,299,444	\$1,299,444	\$1,360,177
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$158,115	\$161,981	\$161,981	\$161,981	\$168,052
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,377,225	\$1,471,426	\$1,471,426	\$1,471,426	\$1,538,227
Revenue Over (Under) Expenditures	(\$189,358)	(\$145,766)	(\$145,766)	(\$103,621)	(\$124,167)
Unreserved Balances					
Beginning Balance - July 1	\$1,529,134	\$1,339,776	\$1,339,776	\$1,339,776	\$1,236,155
Net Change	(\$189,358)	(\$145,766)	(\$145,766)	(\$103,621)	(\$124,167)
Ending Balance - June 30	\$1,339,776	\$1,194,010	\$1,194,010	\$1,236,155	\$1,111,988
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	\$1,339,776	\$1,194,010	\$1,194,010	\$1,236,155	\$1,111,988

Debt Service Funds

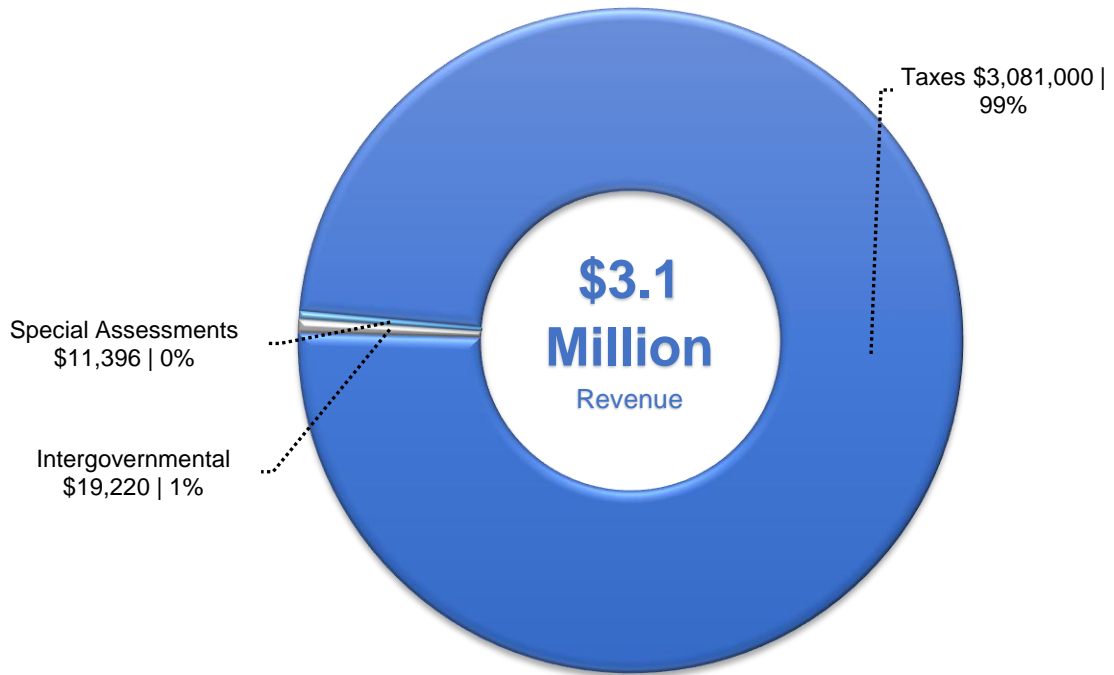
Budget by Fund

Total Combined Budget					
	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$2,946,135	\$2,599,500	\$2,599,500	\$2,874,500	\$3,081,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$11,763	\$11,507	\$11,507	\$19,220	\$19,220
Charges for Services	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$9,071	\$11,396	\$11,396	\$9,071	\$11,396
Investment Income	\$107,634	\$0	\$0	\$265,616	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$69,984	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$3,144,587	\$2,622,403	\$2,622,403	\$3,168,407	\$3,111,616
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$311,071	\$500,000	\$500,000	\$309,640	\$500,000
Debt Service	\$841,987	\$844,992	\$844,992	\$844,992	\$680,720
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$189,634	\$191,712	\$191,712	\$191,712	\$235,514
Capital Outlay	\$0	\$0	\$708,219	\$833,059	\$0
Transfer Out	\$579,041	\$500,000	\$500,000	\$500,000	\$500,000
Expenditures Totals	\$1,921,733	\$2,036,704	\$2,744,923	\$2,679,403	\$1,916,234
Revenue Over (Under) Expenditures	\$1,222,854	\$585,699	(\$122,520)	\$489,004	\$1,195,382
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	\$5,261,969	\$6,484,823	\$6,484,823	\$6,484,823	\$6,973,827
Net Change	\$1,222,854	\$585,699	(\$122,520)	\$489,004	\$1,195,382
Ending Balance - June 30	\$6,484,823	\$7,070,522	\$6,362,303	\$6,973,827	\$8,169,209
Total Fund Balance	\$6,484,823	\$7,070,522	\$6,362,303	\$6,973,827	\$8,169,209

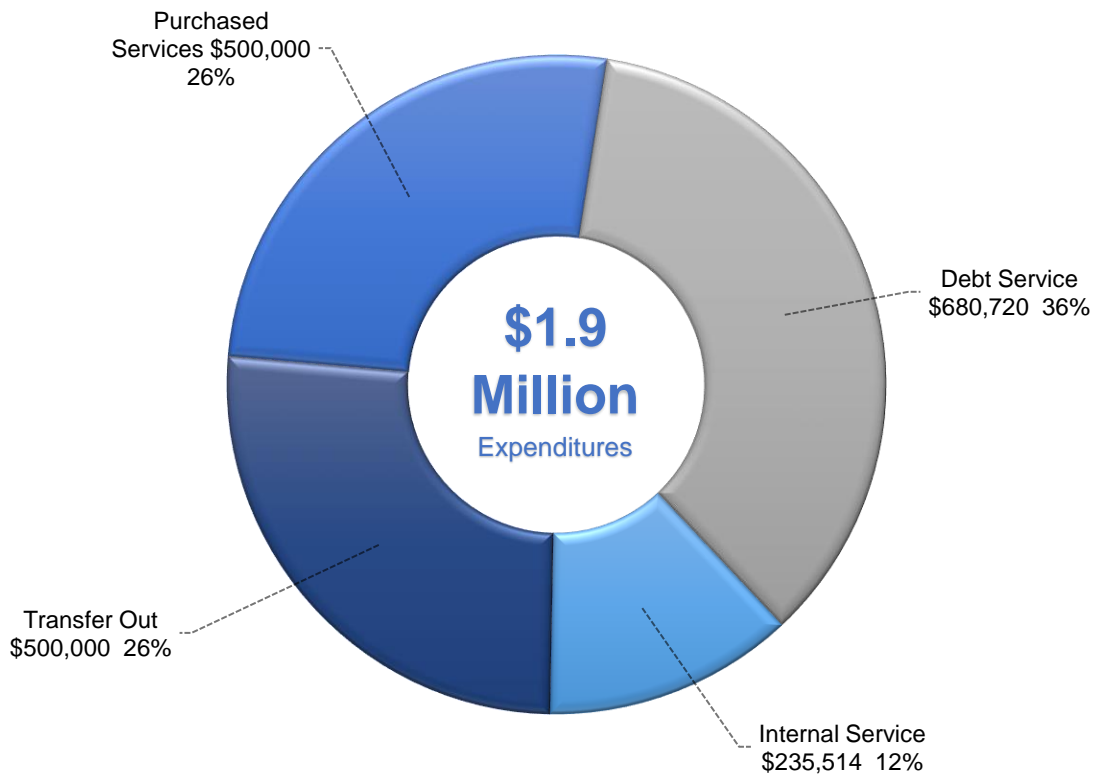
Debt Service Funds

Budget by Fund

Where the Money Comes From



Where the Money Goes



Soccer Park Bond Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$158,222	\$164,500	\$164,500	\$164,500	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$256	\$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	\$1,573	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$160,051	\$164,500	\$164,500	\$164,500	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$163,161	\$164,480	\$164,480	\$164,480	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,689	\$4,796	\$4,796	\$4,796	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$167,850	\$169,276	\$169,276	\$169,276	\$0
Revenue Over (Under) Expenditures	(\$7,799)	(\$4,776)	(\$4,776)	(\$4,776)	\$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	\$46,114	\$38,316	\$38,316	\$38,316	\$33,540
Net Change	(\$7,799)	(\$4,776)	(\$4,776)	(\$4,776)	\$0
Ending Balance - June 30	\$38,316	\$33,540	\$33,540	\$33,540	\$33,540
Total Fund Balance	\$38,316	\$33,540	\$33,540	\$33,540	\$33,540

West Bank TID Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$909,434	\$885,000	\$885,000	\$910,000	\$981,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$11,507	\$11,507	\$11,507	\$19,220	\$19,220
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	\$22,168	\$0	\$0	\$64,000	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$943,109	\$896,507	\$896,507	\$993,220	\$1,000,220
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$8,004	\$0	\$0	\$9,640	\$0
Debt Service	\$262,730	\$263,541	\$263,541	\$263,541	\$264,138
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$66,043	\$67,953	\$67,953	\$67,953	\$75,208
Capital Outlay	\$0	\$0	\$343,942	\$343,942	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$336,777	\$331,494	\$675,436	\$685,076	\$339,346
Revenue Over (Under) Expenditures	\$606,332	\$565,013	\$221,071	\$308,144	\$660,874
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	\$727,214	\$1,333,546	\$1,333,546	\$1,333,546	\$1,641,690
Net Change	\$606,332	\$565,013	\$221,071	\$308,144	\$660,874
Ending Balance - June 30	\$1,333,546	\$1,898,559	\$1,554,617	\$1,641,690	\$2,302,564
Total Fund Balance	\$1,333,546	\$1,898,559	\$1,554,617	\$1,641,690	\$2,302,564

Downtown TID Bonds Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$1,878,479	\$1,550,000	\$1,550,000	\$1,800,000	\$2,100,000
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	\$83,299	\$0	\$0	\$200,000	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,961,778	\$1,550,000	\$1,550,000	\$2,000,000	\$2,100,000
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$303,066	\$500,000	\$500,000	\$300,000	\$500,000
Debt Service	\$412,825	\$412,725	\$412,725	\$412,725	\$412,525
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$117,543	\$117,573	\$117,573	\$117,573	\$158,868
Capital Outlay	\$0	\$0	\$364,277	\$489,117	\$0
Transfer Out	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Expenditures Totals	\$1,333,434	\$1,530,298	\$1,894,575	\$1,819,415	\$1,571,393
Revenue Over (Under) Expenditures	\$628,344	\$19,702	(\$344,575)	\$180,585	\$528,607
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	\$4,381,915	\$5,010,258	\$5,010,258	\$5,010,258	\$5,190,843
Net Change	\$628,344	\$19,702	(\$344,575)	\$180,585	\$528,607
Ending Balance - June 30	\$5,010,258	\$5,029,960	\$4,665,683	\$5,190,843	\$5,719,450
Total Fund Balance	\$5,010,258	\$5,029,960	\$4,665,683	\$5,190,843	\$5,719,450

Improvement District Revolving Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$106	\$0	\$0	\$1,422	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$35,574	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$35,680	\$0	\$0	\$1,422	\$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	\$1,359	\$1,390	\$1,390	\$1,390	\$1,438
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$35,574	\$0	\$0	\$0	\$0
Expenditures Totals	\$36,933	\$1,390	\$1,390	\$1,390	\$1,438
Revenue Over (Under) Expenditures	(\$1,253)	(\$1,390)	(\$1,390)	\$32	(\$1,438)
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	\$45,843	\$44,590	\$44,590	\$44,590	\$44,622
Net Change	(\$1,253)	(\$1,390)	(\$1,390)	\$32	(\$1,438)
Ending Balance - June 30	\$44,590	\$43,200	\$43,200	\$44,622	\$43,184
Total Fund Balance	\$44,590	\$43,200	\$43,200	\$44,622	\$43,184

Master Debt SILD Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$9,071	\$11,396	\$11,396	\$9,071	\$11,396
Investment Income	\$350	\$0	\$0	\$194	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$34,410	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$43,832	\$11,396	\$11,396	\$9,265	\$11,396
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$3,271	\$4,246	\$4,246	\$4,246	\$4,057
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	\$34,410	\$0	\$0	\$0	\$0
Expenditures Totals	\$37,681	\$4,246	\$4,246	\$4,246	\$4,057
Revenue Over (Under) Expenditures	\$6,150	\$7,150	\$7,150	\$5,019	\$7,339
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	\$51,963	\$58,113	\$58,113	\$58,113	\$63,132
Net Change	\$6,150	\$7,150	\$7,150	\$5,019	\$7,339
Ending Balance - June 30	\$58,113	\$65,263	\$65,263	\$63,132	\$70,471
Total Fund Balance	\$58,113	\$65,263	\$65,263	\$63,132	\$70,471

General Obligation Taxable Bonds Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$138	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$138	\$0	\$0	\$0	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$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	\$9,057	\$0	\$0	\$0	\$0
Expenditures Totals	\$9,057	\$0	\$0	\$0	\$0
Revenue Over (Under) Expenditures	(\$8,919)	\$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	\$8,920	\$0	\$0	\$0	\$0
Net Change	(\$8,919)	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$0	\$0	\$0	\$0	\$0

*Fund closed in FY2023.

Capital Projects Fund Combined

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$30,482	\$0	\$0	\$23,178	\$0
Other	\$28,012	\$0	\$0	\$102,039	\$0
Transfer In	\$30,748	\$0	\$4,852	\$4,852	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$89,242	\$0	\$4,852	\$130,069	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$4,358	\$0	\$7,742	\$2,339	\$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	\$1,990,326	\$0	\$919,479	\$701,311	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,994,684	\$0	\$927,221	\$703,650	\$0
Revenue Over (Under) Expenditures	(\$1,905,442)	\$0	(\$922,369)	(\$573,581)	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$2,981,028	\$1,075,586	\$1,075,586	\$1,075,586	\$502,005
Net Change	(\$1,905,442)	\$0	(\$922,369)	(\$573,581)	\$0
Ending Balance - June 30	\$1,075,586	\$1,075,586	\$153,217	\$502,005	\$502,005
Total Fund Balance	\$1,075,586	\$1,075,586	\$153,218	\$502,005	\$502,005

General Capital Projects Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$6,699	\$0	\$0	\$16,800	\$0
Other	\$28,012	\$0	\$0	\$102,039	\$0
Transfer In	\$30,748	\$0	\$4,852	\$4,852	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$65,459	\$0	\$4,852	\$123,691	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$4,110	\$0	\$7,742	\$4	\$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	\$322,630	\$104,462	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$4,110	\$0	\$330,372	\$104,466	\$0
Revenue Over (Under) Expenditures	\$61,349	\$0	(\$325,520)	\$19,225	\$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	\$395,705	\$457,053	\$457,053	\$457,053	\$476,278
Net Change	\$61,349	\$0	(\$325,520)	\$19,225	\$0
Ending Balance - June 30	\$457,053	\$457,053	\$131,533	\$476,278	\$476,278
Total Fund Balance	\$457,053	\$457,053	\$131,533	\$476,278	\$476,278

General Capital Projects Fund

Budget by Fund

Budget by Division

Animal Shelter	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$4,102	\$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	\$86,055	\$62	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Animal Shelter	\$4,102	\$0	\$86,055	\$62	\$0

Neighborhood Council	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$5,495	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Neighbor. Council	\$0	\$0	\$5,495	\$0	\$0

General Capital Projects Fund

Budget by Fund

Budget by Division

Miscellaneous Admin	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$170,647	\$104,400	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Miscellaneous Admin	\$0	\$0	\$170,647	\$104,400	\$0

Public Works Admin	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$8	\$0	\$2,247	\$4	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$65,928	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Public Works Admin	\$8	\$0	\$68,175	\$4	\$0

Improvement District Projects Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$90	\$0	\$0	\$233	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$90	\$0	\$0	\$233	\$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	\$90	\$0	\$0	\$233	\$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	\$5,826	\$5,916	\$5,916	\$5,916	\$6,149
Net Change	\$90	\$0	\$0	\$233	\$0
Ending Balance - June 30	\$5,916	\$5,916	\$5,916	\$6,149	\$6,149
Total Fund Balance	\$5,916	\$5,916	\$5,916	\$6,149	\$6,149

Downtown TID Capital Projects Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$23,258	\$0	\$0	\$5,351	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$23,258	\$0	\$0	\$5,351	\$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	\$1,990,326	\$0	\$596,849	\$596,849	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,990,326	\$0	\$596,849	\$596,849	\$0
Revenue Over (Under) Expenditures	(\$1,967,068)	\$0	(\$596,849)	(\$591,498)	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$2,558,566	\$591,498	\$591,498	\$591,498	\$0
Net Change	(\$1,967,068)	\$0	(\$596,849)	(\$591,498)	\$0
Ending Balance - June 30	\$591,498	\$591,498	(\$5,351)	\$0	\$0
Total Fund Balance	\$591,498	\$591,498	(\$5,351)	\$0	\$0

Hazard Removal Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$435	\$0	\$0	\$794	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$435	\$0	\$0	\$794	\$0
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$248	\$0	\$0	\$2,335	\$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	\$248	\$0	\$0	\$2,335	\$0
Revenue Over (Under) Expenditures	\$187	\$0	\$0	(\$1,541)	\$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	\$20,932	\$21,119	\$21,119	\$21,119	\$19,578
Net Change	\$187	\$0	\$0	(\$1,541)	
Ending Balance - June 30	\$21,119	\$21,119	\$21,119	\$19,578	\$19,578
Total Fund Balance	\$21,119	\$21,119	\$21,119	\$19,578	\$19,578

Enterprise Funds Combined

Budget by Fund

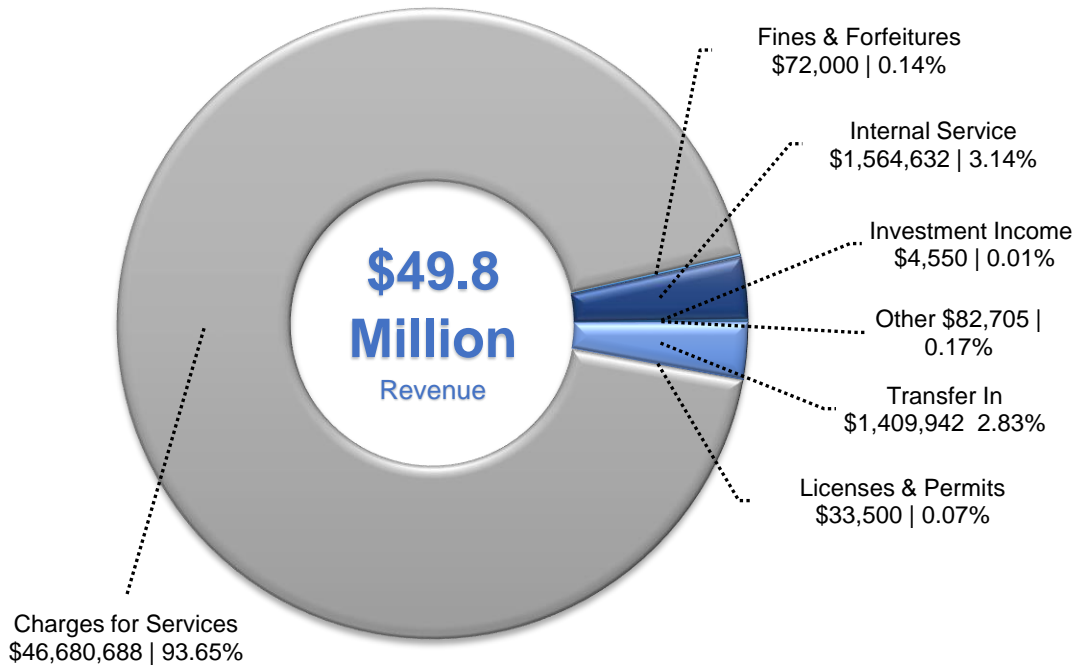
Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$136,068	\$33,500	\$33,500	\$36,814	\$33,500
Intergovernmental	\$1,409,011	\$9,583,785	\$10,083,785	\$2,797,077	\$0
Charges for Services	\$37,797,775	\$40,999,762	\$41,370,007	\$41,226,476	\$46,680,688
Fines & Forfeitures	\$68,850	\$72,000	\$72,000	\$45,000	\$72,000
Internal Service	\$1,585,779	\$1,587,779	\$1,587,779	\$1,585,779	\$1,564,632
Special Assessments	\$784	\$0	\$0	\$0	\$0
Investment Income	\$1,100,908	\$4,550	\$4,550	\$1,639,777	\$4,550
Other	\$186,152	\$84,055	\$89,155	\$208,554	\$82,705
Transfer In	\$1,671,530	\$1,153,741	\$1,333,741	\$1,333,741	\$1,409,942
Issuance of Debt	\$0	\$1,500,000	\$1,500,000	\$0	\$0
Sale of Assets	\$5,411	\$0	\$0	\$15,372	\$0
Revenue Totals	\$43,962,268	\$55,019,172	\$56,074,517	\$48,888,590	\$49,848,017
Expenditures					
Personal Services	\$8,177,006	\$9,762,838	\$9,993,242	\$9,191,954	\$11,873,264
Supplies	\$2,766,397	\$2,688,868	\$2,764,262	\$2,536,922	\$3,342,829
Purchased Services	\$9,559,521	\$11,200,605	\$12,007,937	\$11,038,717	\$11,956,169
Debt Service	\$4,231,789	\$4,086,030	\$4,086,030	\$4,086,030	\$3,945,932
Contributions & Other	\$31,586	\$33,050	\$33,050	\$33,050	\$33,050
Other	\$10,849	\$0	\$0	\$0	\$0
Internal Service	\$5,695,320	\$6,223,008	\$6,223,008	\$6,223,008	\$6,755,535
Capital Outlay	\$17,125,776	\$23,150,516	\$42,097,707	\$24,806,935	\$25,998,020
Transfer Out	\$0	\$0	\$180,000	\$180,000	\$0
Expenditures Totals	\$47,598,244	\$57,144,915	\$77,385,236	\$58,096,616	\$63,904,799
Revenue Over (Under) Expenditures	(\$3,635,976)	(\$2,125,743)	(\$21,310,719)	(\$9,208,026)	(\$14,056,782)
Unreserved Balances					
Beginning Balance - July 1	\$35,396,994	\$31,568,879	\$31,568,879	\$31,568,879	\$22,163,659
Net Change	(\$3,828,115)	(\$1,705,791)	(\$20,890,767)	(\$9,405,220)	(\$13,526,682)
Ending Balance - June 30	\$31,568,879	\$29,863,088	\$10,678,112	\$22,163,659	\$8,636,977
Reserved Balances					
Beginning Balance - July 1	\$10,456,019	\$10,648,157	\$10,648,157	\$10,648,157	\$10,644,771
Net Change	\$192,139	(\$419,952)	(\$419,952)	(\$3,386)	(\$530,100)
Ending Balance - June 30	\$10,648,157	\$10,228,205	\$10,228,205	\$10,644,771	\$10,114,671
Total Fund Balance	\$42,217,037	\$40,091,294	\$20,906,318	\$32,808,431	\$18,751,649

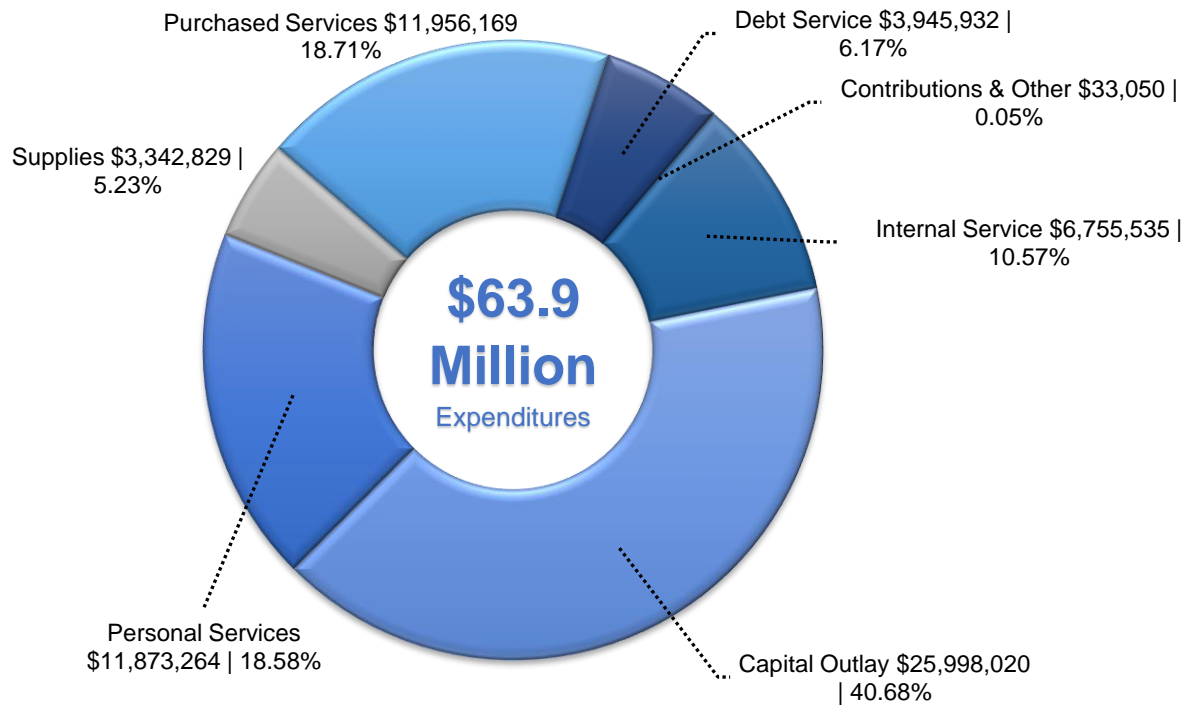
Enterprise Funds Combined

Budget by Fund

Where the Money Comes From



Where the Money Goes



Golf Courses Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$1,788,516	\$1,735,392	\$1,919,127	\$1,961,987	\$2,056,227
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	(\$4,790)	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,783,726	\$1,735,392	\$1,919,127	\$1,961,987	\$2,056,227
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$352,349	\$0	\$0	\$0	\$0
Purchased Services	\$1,217,264	\$1,570,049	\$1,753,785	\$1,739,171	\$1,751,906
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$3,488)	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$156,650
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,566,124	\$1,570,049	\$1,753,785	\$1,739,171	\$1,908,556
Revenue Over (Under) Expenditures	\$217,602	\$165,343	\$165,342	\$222,816	\$147,671
Unreserved Balances					
Beginning Balance - July 1	(\$1,120,492)	(\$902,890)	(\$902,890)	(\$902,890)	(\$680,074)
Net Change	\$217,602	\$165,343	\$165,342	\$222,816	\$147,671
Ending Balance - June 30	(\$902,890)	(\$737,547)	(\$737,548)	(\$680,074)	(\$532,403)
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	(\$902,890)	(\$737,547)	(\$737,548)	(\$680,074)	(\$532,403)

Water Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$14,140,242	\$16,189,386	\$16,189,386	\$16,189,386	\$17,887,000
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$2,000	\$2,000	\$0	\$2,000
Special Assessments	\$784	\$0	\$0	\$0	\$0
Investment Income	\$384,216	\$0	\$0	\$492,791	\$0
Other	\$101,724	\$51,150	\$51,150	\$112,424	\$51,150
Transfer In	\$24,500	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$1,500,000	\$1,500,000	\$0	\$0
Sale of Assets	\$5,411	\$0	\$0	\$15,372	\$0
Revenue Totals	\$14,656,877	\$17,742,536	\$17,742,536	\$16,809,973	\$17,940,150
Expenditures					
Personal Services	\$2,758,947	\$3,238,873	\$3,238,873	\$2,900,128	\$3,509,308
Supplies	\$1,456,661	\$1,811,660	\$1,821,360	\$1,659,655	\$2,284,860
Purchased Services	\$1,239,761	\$2,229,869	\$2,474,264	\$1,757,551	\$1,989,969
Debt Service	\$2,282,444	\$2,281,174	\$2,281,174	\$2,281,174	\$2,281,804
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$4,390	\$0	\$0	\$0	\$0
Internal Service	\$2,017,149	\$2,163,468	\$2,163,468	\$2,163,468	\$2,260,965
Capital Outlay	\$8,997,229	\$6,234,468	\$13,162,617	\$10,482,963	\$8,316,460
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$18,756,580	\$17,959,512	\$25,141,756	\$21,244,939	\$20,643,366
Revenue Over (Under) Expenditures	(\$4,099,703)	(\$216,976)	(\$7,399,220)	(\$4,434,966)	(\$2,703,216)
Unreserved Balances - Available for Capital Projects					
Beginning Balance - July 1	\$12,883,961	\$8,729,024	\$8,729,024	\$8,729,024	\$4,294,058
Net Change	(\$4,154,937)	(\$216,976)	(\$7,399,220)	(\$4,434,966)	(\$2,703,216)
Ending Balance - June 30	\$8,729,024	\$8,512,048	\$1,329,804	\$4,294,058	\$1,590,842
Reserved Balances					
Beginning Balance - July 1	\$3,744,182	\$3,799,416	\$3,799,416	\$3,799,416	\$3,799,416
Net Change	\$55,234	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$3,799,416	\$3,799,416	\$3,799,416	\$3,799,416	\$3,799,416
Total Fund Balance	\$12,528,440	\$12,311,464	\$5,129,220	\$8,093,474	\$5,390,258

Water Fund

Budget by Fund

Budget by Division

Central Garage	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$8,425	\$20,000	\$29,700	\$29,700	\$31,500
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	\$358,185	\$224,468	\$269,248	\$269,248	\$175,420
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$366,610	\$244,468	\$298,948	\$298,948	\$206,920

Water Lab & Testing	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$170,295	\$195,568	\$195,568	\$195,568	\$201,253
Supplies	\$16,317	\$27,505	\$27,505	\$27,505	\$27,505
Purchased Services	\$57,362	\$64,350	\$64,350	\$64,350	\$69,950
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$18,572	\$21,224	\$21,224	\$21,224	\$24,854
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Lab & Testing	\$262,546	\$308,647	\$308,647	\$308,647	\$323,562

Water Purification	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$1,125,022	\$1,289,096	\$1,289,096	\$1,289,096	\$1,314,192
Supplies	\$958,476	\$1,161,705	\$1,161,705	\$1,000,000	\$1,361,705
Purchased Services	\$953,114	\$2,091,618	\$2,216,713	\$1,500,000	\$1,801,618
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$957,446	\$1,010,672	\$1,010,672	\$1,010,672	\$1,095,081
Capital Outlay	\$5,973,261	\$1,800,000	\$7,566,352	\$6,338,746	\$3,752,420
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Purification	\$9,967,319	\$7,353,091	\$13,244,538	\$11,138,514	\$9,325,016

Water Fund

Budget by Fund

Budget by Division

Water Distribution	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$1,463,631	\$1,754,209	\$1,754,209	\$1,415,464	\$1,993,863
Supplies	\$473,443	\$602,450	\$602,450	\$602,450	\$864,150
Purchased Services	\$229,284	\$73,901	\$118,401	\$118,401	\$118,401
Debt Service	\$2,282,444	\$2,281,174	\$2,281,174	\$2,281,174	\$2,281,804
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$4,390	\$0	\$0	\$0	\$0
Internal Service	\$1,041,131	\$1,131,572	\$1,131,572	\$1,131,572	\$1,141,030
Capital Outlay	\$2,665,783	\$4,210,000	\$5,327,017	\$3,874,969	\$4,388,620
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Distribution	\$8,160,105	\$10,053,306	\$11,214,823	\$9,424,030	\$10,787,868

Utility Bond Construction	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$74,800	\$74,800	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Loss of Reserves	\$0	\$0	\$0	\$0	\$0
Total Utility Bond Const.	\$0	\$0	\$74,800	\$74,800	\$0

Sewer Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$133,138	\$30,000	\$30,000	\$33,314	\$30,000
Intergovernmental	\$871,169	\$5,854,585	\$6,354,585	\$943,077	\$0
Charges for Services	\$11,066,980	\$11,965,276	\$11,965,276	\$11,965,276	\$12,860,000
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$286,105	\$286,105	\$286,105	\$286,105	\$286,105
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$470,615	\$0	\$0	\$623,317	\$0
Other	\$50,806	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$12,878,813	\$18,135,966	\$18,635,966	\$13,851,089	\$13,176,105
Expenditures					
Personal Services	\$1,034,346	\$1,297,350	\$1,297,350	\$1,266,811	\$1,343,482
Supplies	\$113,582	\$126,688	\$126,688	\$126,688	\$171,918
Purchased Services	\$4,638,293	\$4,829,548	\$5,124,737	\$5,086,892	\$5,050,220
Debt Service	\$1,153,038	\$1,151,856	\$1,151,856	\$1,151,856	\$1,154,928
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$972)	\$0	\$0	\$0	\$0
Internal Service	\$1,279,284	\$1,384,776	\$1,384,776	\$1,384,776	\$1,553,390
Capital Outlay	\$6,965,783	\$12,400,800	\$22,321,758	\$8,110,640	\$11,117,870
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$15,183,352	\$21,191,018	\$31,407,165	\$17,127,663	\$20,391,808
Revenue Over (Under) Expenditures	(\$2,304,540)	(\$3,055,052)	(\$12,771,199)	(\$3,276,574)	(\$7,215,703)
Unreserved Balances - Available for Capital Projects					
Beginning Balance - July 1	\$16,761,099	\$14,416,921	\$14,416,921	\$14,416,921	\$11,140,347
Net Change	(\$2,344,179)	(\$3,055,052)	(\$12,771,199)	(\$3,276,574)	(\$7,215,703)
Ending Balance - June 30	\$14,416,921	\$11,361,869	\$1,645,722	\$11,140,347	\$3,924,644
Reserved Balances					
Beginning Balance - July 1	\$3,283,869	\$3,323,508	\$3,323,508	\$3,323,508	\$3,323,508
Net Change	\$39,639	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$3,323,508	\$3,323,508	\$3,323,508	\$3,323,508	\$3,323,508
Total Fund Balance	\$17,740,429	\$14,685,377	\$4,969,230	\$14,463,855	\$7,248,152

Sewer Fund

Budget by Fund

Budget by Division

Central Garage	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$34,180
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	\$520,056	\$460,800	\$499,070	\$499,070	\$261,200
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$520,056	\$460,800	\$499,070	\$499,070	\$295,380

Sewer Treatment	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$12,610	\$55,808	\$55,808	\$25,269	\$58,440
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$3,952,691	\$4,604,830	\$4,604,830	\$4,604,830	\$4,825,502
Debt Service	\$1,153,038	\$1,151,856	\$1,151,856	\$1,151,856	\$1,154,928
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$972)	\$0	\$0	\$0	\$0
Internal Service	\$351,188	\$374,124	\$374,124	\$374,124	\$437,516
Capital Outlay	\$5,256,924	\$9,120,000	\$17,805,474	\$5,877,666	\$9,128,720
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Treatment	\$10,725,479	\$15,306,618	\$23,992,092	\$12,033,745	\$15,605,106

Sewer Fund

Budget by Fund

Budget by Division

Sewer Collections	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$825,454	\$1,000,543	\$1,000,543	\$1,000,543	\$1,009,860
Supplies	\$107,776	\$115,000	\$115,000	\$115,000	\$126,050
Purchased Services	\$653,794	\$51,873	\$347,062	\$347,062	\$51,873
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$878,033	\$956,581	\$956,581	\$956,581	\$1,059,577
Capital Outlay	\$1,188,803	\$2,820,000	\$4,017,214	\$1,733,904	\$1,727,950
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Collections	\$3,653,860	\$4,943,997	\$6,436,400	\$4,153,090	\$3,975,310

Sewer Environmental	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$196,282	\$240,999	\$240,999	\$240,999	\$275,182
Supplies	\$5,806	\$11,688	\$11,688	\$11,688	\$11,688
Purchased Services	\$31,807	\$172,845	\$172,845	\$135,000	\$172,845
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$50,063	\$54,071	\$54,071	\$54,071	\$56,297
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Environmental	\$283,958	\$479,603	\$479,603	\$441,758	\$516,012

Storm Drain Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$537,842	\$3,729,200	\$3,729,200	\$1,854,000	\$0
Charges for Services	\$3,126,725	\$3,518,926	\$3,518,926	\$3,518,926	\$3,767,500
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$158,824	\$0	\$0	\$292,148	\$0
Other	\$2,185	\$0	\$0	\$60,367	\$0
Transfer In	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$4,325,576	\$7,748,126	\$7,748,126	\$6,225,441	\$4,267,500
Expenditures					
Personal Services	\$222,312	\$262,982	\$262,982	\$397,000	\$289,864
Supplies	\$4,045	\$22,378	\$22,378	\$5,000	\$43,809
Purchased Services	\$156,244	\$228,459	\$236,959	\$155,000	\$238,459
Debt Service	\$796,308	\$653,000	\$653,000	\$653,000	\$509,200
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$4,898	\$0	\$0	\$0	\$0
Internal Service	\$541,760	\$582,993	\$582,993	\$582,993	\$667,616
Capital Outlay	\$761,686	\$3,908,000	\$6,006,084	\$5,606,084	\$5,078,800
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$2,487,251	\$5,657,812	\$7,764,396	\$7,399,077	\$6,827,748
Revenue Over (Under) Expenditures	\$1,838,325	\$2,090,314	(\$16,270)	(\$1,173,636)	(\$2,560,248)
Unreserved Balances - Available for Capital Projects					
Beginning Balance - July 1	\$4,476,434	\$6,458,069	\$6,458,069	\$6,458,069	\$5,284,433
Net Change	\$1,981,635	\$2,090,314	(\$16,270)	(\$1,173,636)	(\$2,560,248)
Ending Balance - June 30	\$6,458,069	\$8,548,383	\$6,441,799	\$5,284,433	\$2,724,185
Reserved Balances					
Beginning Balance - July 1	\$946,308	\$802,998	\$802,998	\$802,998	\$802,998
Net Change	(\$143,310)	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$802,998	\$802,998	\$802,998	\$802,998	\$802,998
Total Fund Balance	\$7,261,067	\$9,351,381	\$7,244,797	\$6,087,431	\$3,527,183

Storm Drain Fund

Budget by Fund

Budget by Division

MS4 PHASE II UPGRADES	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$25,865	\$32,147	\$32,147	\$22,000	\$21,532
Supplies	\$1,293	\$7,500	\$7,500	\$0	\$28,931
Purchased Services	\$132,751	\$53,712	\$62,212	\$55,000	\$58,712
Debt Service	\$796,308	\$653,000	\$653,000	\$653,000	\$509,200
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$4,898	\$0	\$0	\$0	\$0
Internal Service	\$494,197	\$530,345	\$530,345	\$530,345	\$606,058
Capital Outlay	\$761,686	\$3,508,000	\$5,606,084	\$5,606,084	\$4,678,800
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Collection	\$2,216,997	\$4,784,704	\$6,891,288	\$6,866,429	\$5,903,233

Storm Drain Environmental	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$196,446	\$230,835	\$230,835	\$375,000	\$268,332
Supplies	\$2,752	\$14,878	\$14,878	\$5,000	\$14,878
Purchased Services	\$23,492	\$174,747	\$174,747	\$100,000	\$179,747
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$47,563	\$52,648	\$52,648	\$52,648	\$61,558
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Environmental	\$270,253	\$473,108	\$473,108	\$532,648	\$524,515

Sanitation Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$5,322,552	\$5,103,861	\$5,103,861	\$5,321,347	\$5,742,420
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$22,598	\$0	\$0	\$71,090	\$0
Other	\$16,464	\$7,000	\$7,000	\$4,223	\$7,000
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$5,361,614	\$5,110,861	\$5,110,861	\$5,396,660	\$5,749,420
Expenditures					
Personal Services	\$1,674,543	\$1,842,392	\$1,842,392	\$1,842,392	\$2,021,423
Supplies	\$590,474	\$535,341	\$535,341	\$535,341	\$535,341
Purchased Services	\$1,262,708	\$1,192,355	\$1,192,355	\$1,194,354	\$1,292,355
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$6,432	\$0	\$0	\$0	\$0
Internal Service	\$1,019,062	\$1,153,296	\$1,153,296	\$1,153,296	\$1,246,482
Capital Outlay	\$401,079	\$607,248	\$607,248	\$607,248	\$1,299,240
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$4,954,298	\$5,330,632	\$5,330,632	\$5,332,631	\$6,394,841
Revenue Over (Under) Expenditures	\$407,316	(\$219,771)	(\$219,771)	\$64,029	(\$645,421)
Unreserved Balances					
Beginning Balance - July 1	\$1,361,581	\$1,768,897	\$1,768,897	\$1,768,897	\$1,832,926
Net Change	\$407,316	(\$219,771)	(\$219,771)	\$64,029	(\$645,421)
Ending Balance - June 30	\$1,768,897	\$1,549,126	\$1,549,126	\$1,832,926	\$1,187,505
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	\$1,768,897	\$1,549,126	\$1,549,126	\$1,832,926	\$1,187,505

Sanitation Fund

Budget by Fund

Budget by Division

Central Garage	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$14,640	\$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	\$401,079	\$607,248	\$607,248	\$607,248	\$1,299,240
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$415,719	\$607,248	\$607,248	\$607,248	\$1,299,240

Sanitation Commercial	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$832,227	\$918,063	\$918,063	\$918,063	\$1,008,850
Supplies	\$241,466	\$240,635	\$240,635	\$240,635	\$240,635
Purchased Services	\$489,250	\$436,822	\$436,822	\$438,821	\$495,922
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$3,093	\$0	\$0	\$0	\$0
Internal Service	\$438,301	\$512,579	\$512,579	\$512,579	\$564,529
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total San. Commercial	\$2,004,337	\$2,108,099	\$2,108,099	\$2,110,098	\$2,309,936

Sanitation Residential	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$842,316	\$924,329	\$924,329	\$924,329	\$1,012,573
Supplies	\$334,367	\$294,706	\$294,706	\$294,706	\$294,706
Purchased Services	\$773,457	\$755,533	\$755,533	\$755,533	\$796,433
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$3,340	\$0	\$0	\$0	\$0
Internal Service	\$580,761	\$640,717	\$640,717	\$640,717	\$681,953
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total San. Residential	\$2,534,242	\$2,615,285	\$2,615,285	\$2,615,285	\$2,785,665

Swimming Pools Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$435,878	\$450,950	\$450,950	\$385,618	\$498,950
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$7,789	\$0	\$0	\$19,271	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$267,861	\$267,861	\$267,861	\$267,861	\$128,861
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$711,528	\$718,811	\$718,811	\$672,750	\$627,811
Expenditures					
Personal Services	\$282,887	\$324,734	\$324,734	\$305,275	\$392,268
Supplies	\$148,184	\$119,005	\$119,005	\$119,005	\$133,405
Purchased Services	\$80,724	\$123,806	\$123,806	\$123,806	\$234,731
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$144	\$0	\$0	\$0	\$0
Internal Service	\$141,472	\$161,713	\$161,713	\$161,713	\$165,688
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$180,000	\$180,000	\$0
Expenditures Totals	\$653,410	\$729,258	\$909,258	\$889,799	\$926,092
Revenue Over (Under) Expenditures	\$58,118	(\$10,447)	(\$190,447)	(\$217,049)	(\$298,281)
Unreserved Balances					
Beginning Balance - July 1	\$472,771	\$530,889	\$530,889	\$530,889	\$313,840
Net Change	\$58,118	(\$10,447)	(\$190,447)	(\$217,049)	(\$298,281)
Ending Balance - June 30	\$530,889	\$520,442	\$340,442	\$313,840	\$15,559
Reserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Total Fund Balance	\$530,889	\$520,442	\$340,442	\$313,840	\$15,559

Swimming Pools Fund

Budget by Fund

Budget by Division

Electric City Water Park	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$238,067	\$266,275	\$266,275	\$266,275	\$365,075
Supplies	\$134,180	\$105,305	\$105,305	\$105,305	\$119,705
Purchased Services	\$62,950	\$100,106	\$100,106	\$100,106	\$213,031
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$159	\$0	\$0	\$0	\$0
Internal Service	\$124,654	\$141,145	\$141,145	\$141,145	\$151,964
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Electric City Water Park	\$560,010	\$612,831	\$612,831	\$612,831	\$849,775

Natatorium Pool	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$596	\$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	\$3,127	\$3,753	\$3,753	\$3,753	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natatorium Pool	\$3,723	\$3,753	\$3,753	\$3,753	\$0

Swimming Pools Fund

Budget by Fund

Budget by Division

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Neighborhood Pools					
Personal Services	\$38,730	\$58,459	\$58,459	\$39,000	\$27,193
Supplies	\$14,003	\$13,700	\$13,700	\$13,700	\$13,700
Purchased Services	\$17,485	\$23,700	\$23,700	\$23,700	\$21,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$15)	\$0	\$0	\$0	\$0
Internal Service	\$13,691	\$16,815	\$16,815	\$16,815	\$13,724
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Neighborhood Pools	\$83,894	\$112,674	\$112,674	\$93,215	\$76,317
Mustang Pool					
Personal Services	\$5,494	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$289	\$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 Mustang Pool	\$5,783	\$0	\$0	\$0	\$0

Aim High Big Sky Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$186,510	\$100,000	\$2,163,688
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	\$500	\$0
Other	\$0	\$0	\$5,100	\$0	\$5,250
Transfer In	\$0	\$0	\$180,000	\$180,000	\$300,407
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$0	\$0	\$371,610	\$280,500	\$2,469,345
Expenditures					
Personal Services	\$0	\$0	\$230,404	\$62,920	\$1,757,807
Supplies	\$0	\$0	\$65,694	\$12,000	\$117,200
Purchased Services	\$0	\$0	\$75,512	\$5,000	\$430,449
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	\$163,889
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$0	\$0	\$371,610	\$79,920	\$2,469,345
Revenue Over (Under) Expenditures	\$0	\$0	\$0	\$200,580	\$0
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$200,580
Net Change	\$0	\$0	\$0	\$200,580	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$200,580	\$200,580
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	\$200,580	\$200,580

Aim High Big Sky Fund

Budget by Fund

Budget by Division

Admin and Building	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$66,738	\$32,570	\$599,498
Supplies	\$0	\$0	\$42,044	\$4,000	\$57,100
Purchased Services	\$0	\$0	\$69,012	\$2,500	\$379,149
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	\$163,889
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Admin and Building	\$0	\$0	\$177,794	\$39,070	\$1,199,636

Recreation Programs	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$55,348	\$10,550	\$191,589
Supplies	\$0	\$0	\$3,100	\$2,500	\$10,000
Purchased Services	\$0	\$0	\$3,200	\$1,000	\$10,600
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 Recreation Programs	\$0	\$0	\$61,648	\$14,050	\$212,189

Aim High Big Sky Fund

Budget by Fund

Budget by Division

Sports and Fitness	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$26,780	\$12,850	\$108,658
Supplies	\$0	\$0	\$950	\$500	\$600
Purchased Services	\$0	\$0	\$2,200	\$500	\$32,600
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 Sports and Fitness	\$0	\$0	\$29,930	\$13,850	\$141,858

Aquatics	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$81,538	\$6,950	\$858,062
Supplies	\$0	\$0	\$19,600	\$5,000	\$49,500
Purchased Services	\$0	\$0	\$1,100	\$1,000	\$8,100
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Aquatics	\$0	\$0	\$102,238	\$12,950	\$915,662

911 Dispatch Center Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$628,219	\$533,180	\$533,180	\$533,180	\$548,833
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,299,674	\$1,299,674	\$1,299,674	\$1,299,674	\$1,276,527
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$44,972	\$0	\$0	\$114,366	\$0
Other	147.69	\$0	\$0	\$646	\$0
Transfer In	\$346,674	\$346,674	\$346,674	\$346,674	\$346,674
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$2,319,686	\$2,179,528	\$2,179,528	\$2,294,540	\$2,172,034
Expenditures					
Personal Services	\$1,576,944	\$2,105,596	\$2,105,596	\$1,800,000	\$2,126,118
Supplies	\$55,846	\$10,201	\$10,201	\$31,018	\$10,201
Purchased Services	\$230,180	\$246,775	\$246,775	\$230,000	\$238,690
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$216,141	\$236,908	\$236,908	\$236,908	\$268,862
Capital Outlay	\$0	\$0	\$0	\$0	\$29,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$2,079,111	\$2,599,480	\$2,599,480	\$2,297,926	\$2,672,871
Revenue Over (Under) Expenditures	\$240,576	(\$419,952)	(\$419,952)	(\$3,386)	(\$500,837)
Unreserved Balances					
Beginning Balance - July 1	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$0	\$0	\$0	\$0	\$0
Reserved Balances					
Beginning Balance - July 1	\$2,452,397	\$2,692,972	\$2,692,972	\$2,692,972	\$2,689,586
Net Change	\$240,576	(\$419,952)	(\$419,952)	(\$3,386)	(\$500,837)
Ending Balance - June 30	\$2,692,972	\$2,273,020	\$2,273,020	\$2,689,586	\$2,188,749
Total Fund Balance	\$2,692,972	\$2,273,020	\$2,273,020	\$2,689,586	\$2,188,749

Parking Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$2,930	\$3,500	\$3,500	\$3,500	\$3,500
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$600,050	\$576,000	\$576,000	\$576,000	\$576,000
Fines & Forfeitures	\$68,850	\$72,000	\$72,000	\$45,000	\$72,000
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$3,085	\$2,500	\$2,500	\$6,906	\$2,500
Other	\$960	\$2,250	\$2,250	\$2,250	\$2,250
Transfer In	\$52,876	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$728,751	\$656,250	\$656,250	\$633,656	\$656,250
Expenditures					
Personal Services	\$80,287	\$107,731	\$107,731	\$100,000	\$106,852
Supplies	\$3,402	\$3,500	\$3,500	\$3,500	\$3,500
Purchased Services	\$509,061	\$547,551	\$547,551	\$535,183	\$547,551
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$634)	\$0	\$0	\$0	\$0
Internal Service	\$68,100	\$77,919	\$77,919	\$77,919	\$86,850
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$660,215	\$736,701	\$736,701	\$716,602	\$744,753
Revenue Over (Under) Expenditures	\$68,536	(\$80,451)	(\$80,451)	(\$82,946)	(\$88,503)
Unreserved Balances					
Beginning Balance - July 1	\$102,913	\$171,449	\$171,449	\$171,449	\$88,503
Net Change	\$68,536	(\$80,451)	(\$80,451)	(\$82,946)	(\$88,503)
Ending Balance - June 30	\$171,449	\$90,998	\$90,998	\$88,503	\$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	\$171,449	\$90,998	\$90,998	\$88,503	\$0

Recreation Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$359,331	\$383,180	\$383,180	\$156,411	\$84,000
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$270	\$0	\$0	\$0	\$0
Other	\$5,738	\$6,600	\$6,600	\$6,800	\$0
Transfer In	\$179,206	\$39,206	\$39,206	\$39,206	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$544,544	\$428,986	\$428,986	\$202,417	\$84,000
Expenditures					
Personal Services	\$258,397	\$227,797	\$227,797	\$225,884	\$0
Supplies	\$24,027	\$18,800	\$18,800	\$17,115	\$11,300
Purchased Services	\$136,677	\$105,668	\$105,668	\$98,125	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$15	\$0	\$0	\$0	\$0
Internal Service	\$119,663	\$131,432	\$131,432	\$131,432	\$6,209
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$538,779	\$483,697	\$483,697	\$472,556	\$17,509
Revenue Over (Under) Expenditures	\$5,765	(\$54,711)	(\$54,711)	(\$270,139)	\$66,491
Unreserved Balances					
Beginning Balance - July 1	\$19,805	\$25,571	\$25,571	\$25,571	(\$244,568)
Net Change	\$5,765	(\$54,711)	(\$54,711)	(\$270,139)	\$66,491
Ending Balance - June 30	\$25,571	(\$29,140)	(\$29,140)	(\$244,568)	(\$178,077)
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	\$25,571	(\$29,140)	(\$29,140)	(\$244,568)	(\$178,077)

Recreation Fund

Budget by Fund

Budget by Division

Recreation Programs	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$6,478	\$0	\$0	\$4,444	\$0
Supplies	\$510	\$500	\$500	\$145	\$0
Purchased Services	\$28,448	\$28,125	\$28,125	\$28,125	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$3,587	\$2,971	\$2,971	\$2,971	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Recreation Programs	\$39,023	\$31,596	\$31,596	\$35,685	\$0

Community Center	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$251,919	\$227,797	\$227,797	\$221,440	\$0
Supplies	\$23,518	\$18,300	\$18,300	\$16,970	\$11,300
Purchased Services	\$108,228	\$77,543	\$77,543	\$70,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$15	\$0	\$0	\$0	\$0
Internal Service	\$116,076	\$128,461	\$128,461	\$128,461	\$6,209
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Community Center	\$499,756	\$452,101	\$452,101	\$436,871	\$17,509

Multi-Sports Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$66,167	\$93,366	\$93,366	\$70,000	\$129,250
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$415	\$0	\$0	\$212	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$34,500	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$101,082	\$93,366	\$93,366	\$70,212	\$129,250
Expenditures					
Personal Services	\$43,543	\$46,592	\$46,592	\$46,592	\$48,855
Supplies	\$14,202	\$17,600	\$17,600	\$15,000	\$18,400
Purchased Services	\$26,971	\$37,020	\$37,020	\$35,000	\$41,134
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$18,908	\$21,821	\$21,821	\$21,821	\$20,845
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$103,625	\$123,033	\$123,033	\$118,413	\$129,234
Revenue Over (Under) Expenditures	(\$2,543)	(\$29,667)	(\$29,667)	(\$48,201)	\$16
Unreserved Balances					
Beginning Balance - July 1	\$31,087	\$28,545	\$28,545	\$28,545	(\$19,656)
Net Change	(\$2,543)	(\$29,667)	(\$29,667)	(\$48,201)	\$16
Ending Balance - June 30	\$28,545	(\$1,122)	(\$1,122)	(\$19,656)	(\$19,640)
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	\$28,545	(\$1,122)	(\$1,122)	(\$19,656)	(\$19,640)

Ice Breaker Run Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$63,791	\$73,900	\$73,900	\$72,000	\$75,100
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$612	\$0	\$0	\$1,695	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$64,403	\$73,900	\$73,900	\$73,695	\$75,100
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$296	\$1,560	\$1,560	\$2,600	\$1,560
Purchased Services	\$26,736	\$35,400	\$35,400	\$35,400	\$36,600
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$31,586	\$33,050	\$33,050	\$33,050	\$33,050
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$793	\$811	\$811	\$811	\$13,147
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$59,411	\$70,821	\$70,821	\$71,861	\$84,357
Revenue Over (Under) Expenditures	\$4,992	\$3,079	\$3,079	\$1,834	(\$9,257)
Unreserved Balances					
Beginning Balance - July 1	\$36,827	\$41,819	\$41,819	\$41,819	\$43,653
Net Change	\$4,992	\$3,079	\$3,079	\$1,834	(\$9,257)
Ending Balance - June 30	\$41,819	\$44,898	\$44,898	\$43,653	\$34,396
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	\$41,819	\$44,898	\$44,898	\$43,653	\$34,396

Civic Center Events Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$199,325	\$376,345	\$376,345	\$376,345	\$291,720
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$7,512	\$2,050	\$2,050	\$17,481	\$2,050
Other	\$12,918	\$17,055	\$17,055	\$21,844	\$17,055
Transfer In	\$265,913	\$0	\$0	\$0	\$134,000
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$485,668	\$395,450	\$395,450	\$415,670	\$444,825
Expenditures					
Personal Services	\$244,800	\$308,791	\$308,791	\$244,952	\$277,287
Supplies	\$3,331	\$22,135	\$22,135	\$10,000	\$11,335
Purchased Services	\$34,904	\$54,105	\$54,105	\$43,235	\$104,105
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$65	\$0	\$0	\$0	\$0
Internal Service	\$272,988	\$307,871	\$307,871	\$307,871	\$301,592
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$556,088	\$692,902	\$692,902	\$606,058	\$694,319
Revenue Over (Under) Expenditures	(\$70,420)	(\$297,452)	(\$297,452)	(\$190,388)	(\$249,494)
Unreserved Balances					
Beginning Balance - July 1	\$371,007	\$300,586	\$300,586	\$300,586	\$110,198
Net Change	(\$70,420)	(\$297,452)	(\$297,452)	(\$190,388)	(\$220,231)
Ending Balance - June 30	\$300,586	\$3,134	\$3,134	\$110,198	(\$110,033)
Reserved Balances					
Beginning Balance - July 1	\$29,263	\$29,263	\$29,263	\$29,263	\$29,263
Net Change	\$0	\$0	\$0	\$0	(\$29,263)
Ending Balance - June 30	\$29,263	\$29,263	\$29,263	\$29,263	\$0
Total Fund Balance	\$329,850	\$32,398	\$32,398	\$139,462	(\$110,032)

Civic Center Events Fund

Budget by Fund

Budget by Division

Events	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$204,299	\$253,592	\$253,592	\$204,952	\$222,392
Supplies	\$3,331	\$21,835	\$21,835	\$10,000	\$11,035
Purchased Services	\$30,540	\$33,925	\$33,925	\$38,235	\$83,925
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$65	\$0	\$0	\$0	\$0
Internal Service	\$272,988	\$307,871	\$307,871	\$307,871	\$301,592
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Events	\$511,224	\$617,223	\$617,223	\$561,058	\$618,944

Events Other Promoter	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$40,500	\$55,199	\$55,199	\$40,000	\$54,895
Supplies	\$0	\$300	\$300	\$0	\$300
Purchased Services	\$4,364	\$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	\$44,864	\$75,679	\$75,679	\$45,000	\$75,375

Internal Service Funds Combined

Budget by Fund

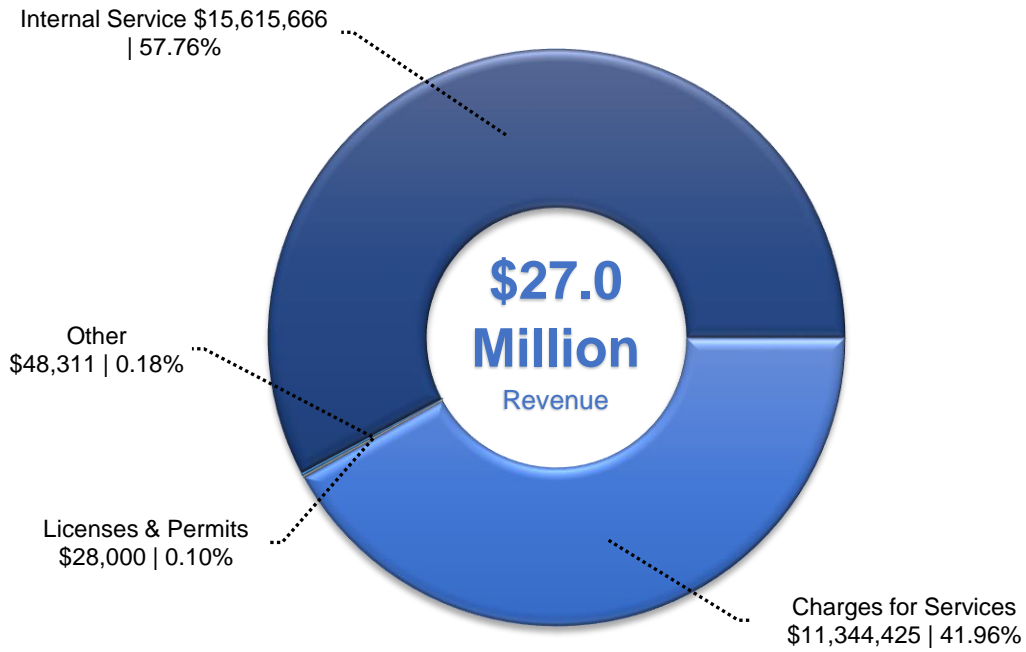
Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$44,773	\$28,000	\$28,000	\$44,817	\$28,000
Intergovernmental	\$18,500	\$0	\$900,455	\$925,455	\$0
Charges for Services	\$9,818,890	\$11,083,052	\$11,083,052	\$9,914,714	\$11,344,425
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$13,519,604	\$14,451,094	\$14,451,094	\$14,447,341	\$15,615,666
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$207,098	\$0	\$0	\$387,303	\$0
Other	\$149,182	\$47,673	\$138,000	\$117,589	\$48,311
Transfer In	\$79,696	\$0	\$0	\$0	\$0
Issuance of Debt	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$19,101	\$0	\$0	\$73,637	\$0
Revenue Totals	\$23,856,845	\$25,609,819	\$26,600,601	\$25,910,856	\$27,036,402
Expenditures					
Personal Services	\$6,105,841	\$7,358,407	\$7,358,407	\$6,896,985	\$7,627,914
Supplies	\$1,580,172	\$1,284,140	\$1,284,140	\$1,205,599	\$1,463,322
Purchased Services	\$12,389,840	\$15,159,729	\$15,363,556	\$14,079,575	\$15,376,752
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$28,139	\$0	\$0	\$0	\$0
Internal Service	\$1,024,363	\$1,174,248	\$1,174,248	\$1,174,248	\$1,241,526
Capital Outlay	\$824,585	\$1,445,830	\$3,920,401	\$3,002,500	\$1,481,450
Transfer Out	\$24,500	\$0	\$0	\$0	\$0
Expenditures Totals	\$21,977,441	\$26,422,354	\$29,100,752	\$26,358,907	\$27,190,964
Revenue Over (Under) Expenditures	\$1,879,404	(\$812,535)	(\$2,500,151)	(\$448,051)	(\$154,562)
Unreserved Balances					
Beginning Balance - July 1	\$6,141,118	\$8,020,521	\$8,020,521	\$8,020,521	\$7,632,971
Net Change	\$1,879,404	(\$812,535)	(\$2,500,151)	(\$387,550)	(\$154,562)
Ending Balance - June 30	\$8,020,521	\$7,207,986	\$5,520,370	\$7,632,971	\$7,478,409
Reserved Balances					
Beginning Balance - July 1	\$1,911,161	\$1,911,161	\$1,911,161	\$1,911,161	\$1,850,660
Net Change	\$0	\$0	\$0	(\$60,501)	\$0
Ending Balance - June 30	\$1,911,161	\$1,911,161	\$1,911,161	\$1,850,660	\$1,850,660
Total Fund Balance	\$9,931,682	\$9,119,147	\$7,431,531	\$9,483,631	\$9,329,069

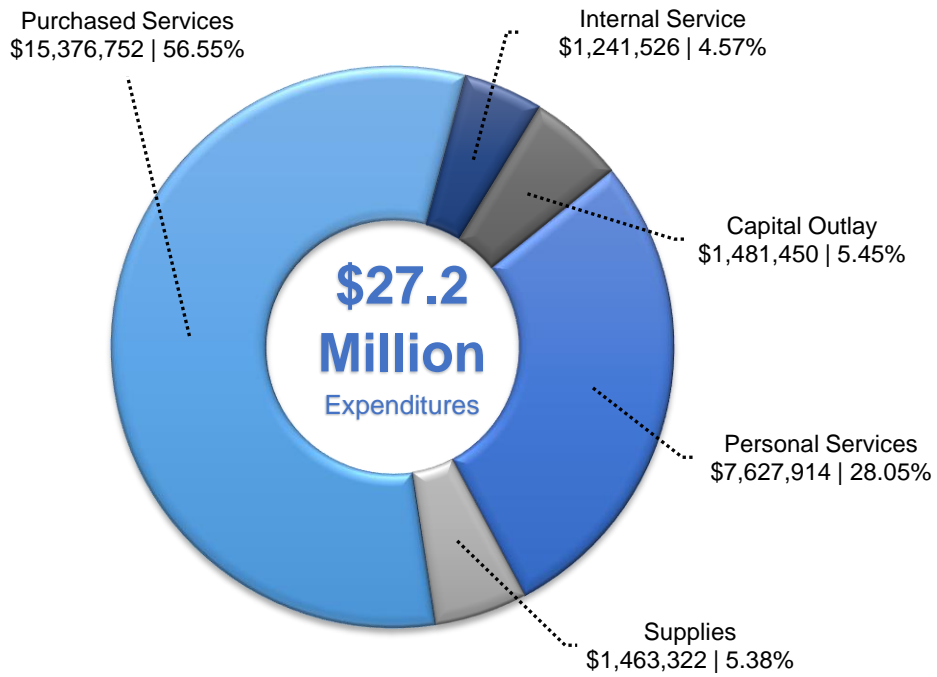
Internal Service Funds Combined

Budget by Fund

Where the Money Comes From



Where the Money Goes



Central Garage Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$900,455	\$900,455	\$0
Charges for Services	\$4	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$3,561,944	\$3,666,816	\$3,666,816	\$3,666,816	\$3,808,997
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$64,095	\$0	\$0	\$121,264	\$0
Other	\$115,274	\$44,000	\$134,327	\$116,487	\$44,000
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$19,101	\$0	\$0	\$73,637	\$0
Revenue Totals	\$3,760,417	\$3,710,816	\$4,701,598	\$4,878,659	\$3,852,997
Expenditures					
Personal Services	\$952,310	\$1,097,395	\$1,097,395	\$1,097,395	\$1,119,029
Supplies	\$1,057,052	\$913,618	\$913,618	\$913,618	\$914,798
Purchased Services	\$175,838	\$86,125	\$289,952	\$200,000	\$86,125
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$150	\$0	\$0	\$0	\$0
Internal Service	\$243,923	\$274,249	\$274,249	\$274,249	\$251,038
Capital Outlay	\$774,171	\$1,183,830	\$3,653,116	\$3,000,000	\$1,345,030
Transfer Out	\$24,500	\$0	\$0	\$0	\$0
Expenditures Totals	\$3,227,943	\$3,555,217	\$6,228,330	\$5,485,262	\$3,716,020
Revenue Over (Under) Expenditures	\$532,474	\$155,599	(\$1,526,732)	(\$606,603)	\$136,977
Unreserved Balances					
Beginning Balance - July 1	\$2,329,961	\$2,862,435	\$2,862,435	\$2,862,435	\$2,255,832
Net Change	\$532,474	\$155,599	(\$1,526,732)	(\$606,603)	\$136,977
Ending Balance - June 30	\$2,862,435	\$3,018,034	\$1,335,703	\$2,255,832	\$2,392,809
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	\$4,420,334	\$4,575,933	\$2,893,602	\$3,813,731	\$3,950,708

Information Technology Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$18,500	\$0	\$0	\$25,000	\$0
Charges for Services	\$3,270	\$500	\$500	\$1,250	\$500
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,920,411	\$2,043,462	\$2,043,462	\$2,039,709	\$2,304,699
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$6,837	\$0	\$0	\$22,315	\$0
Other	\$246	\$0	\$0	\$202	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,949,264	\$2,043,962	\$2,043,962	\$2,088,476	\$2,305,199
Expenditures					
Personal Services	\$789,506	\$960,077	\$960,077	\$937,655	\$1,012,529
Supplies	\$244,077	\$226,764	\$226,764	\$153,500	\$397,766
Purchased Services	\$911,513	\$784,384	\$784,384	\$736,515	\$821,313
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$65,104	\$71,630	\$71,630	\$71,630	\$76,649
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$2,010,200	\$2,042,855	\$2,042,855	\$1,899,300	\$2,308,257
Revenue Over (Under) Expenditures	(\$60,935)	\$1,107	\$1,107	\$189,176	(\$3,058)
Unreserved Balances					
Beginning Balance - July 1	\$20,443	(\$40,493)	(\$40,493)	(\$40,493)	\$148,683
Net Change	(\$60,935)	\$1,107	\$1,107	\$189,176	(\$3,058)
Ending Balance - June 30	(\$40,493)	(\$39,386)	(\$39,386)	\$148,683	\$145,625
Reserved Balances					
Beginning Balance - July 1	\$213,953	\$213,953	\$213,953	\$213,953	\$213,953
Net Change	\$0	\$0	\$0	\$0	\$0
Ending Balance - June 30	\$213,953	\$213,953	\$213,953	\$213,953	\$213,953
Total Fund Balance	\$173,460	\$174,567	\$174,567	\$362,636	\$359,578

Information Technology Fund

Budget by Fund

Budget by Division

Information Tech	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$612,717	\$772,655	\$772,655	\$772,655	\$816,479
Supplies	\$6,033	\$8,500	\$8,500	\$2,000	\$161,000
Purchased Services	\$843,300	\$729,341	\$729,341	\$650,000	\$747,588
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$52,023	\$57,138	\$57,138	\$57,138	\$61,257
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Information Tech	\$1,514,073	\$1,567,634	\$1,567,634	\$1,481,793	\$1,786,324

Mapping	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$176,789	\$187,422	\$187,422	\$165,000	\$196,050
Supplies	\$11,325	\$1,500	\$1,500	\$1,500	\$1,500
Purchased Services	\$68,213	\$55,043	\$55,043	\$86,515	\$73,725
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$13,081	\$14,492	\$14,492	\$14,492	\$15,392
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mapping	\$269,408	\$258,457	\$258,457	\$267,507	\$286,667

Computer Equipment	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$226,719	\$216,764	\$216,764	\$150,000	\$235,266
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	\$226,719	\$216,764	\$216,764	\$150,000	\$235,266

Insurance and Safety Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$1,770,746	\$1,924,688	\$1,924,688	\$1,924,688	\$2,074,720
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$5,398	\$0	\$0	\$13,558	\$0
Other	\$0	\$3,673	\$3,673	\$0	\$4,311
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,776,144	\$1,928,361	\$1,928,361	\$1,938,246	\$2,079,031
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$7,259	\$0	\$0	\$31	\$0
Purchased Services	\$1,770,728	\$1,933,553	\$1,933,553	\$1,893,171	\$2,074,175
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,521	\$4,624	\$4,624	\$4,624	\$4,783
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,782,509	\$1,938,177	\$1,938,177	\$1,897,826	\$2,078,958
Revenue Over (Under) Expenditures	(\$6,365)	(\$9,816)	(\$9,816)	\$40,420	\$73
Unreserved Balances					
Beginning Balance - July 1	\$324,619	\$318,254	\$318,254	\$318,254	\$358,674
Net Change	(\$6,365)	(\$9,816)	(\$9,816)	\$40,420	\$73
Ending Balance - June 30	\$318,254	\$308,438	\$308,438	\$358,674	\$358,747
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	\$318,254	\$308,438	\$308,438	\$358,674	\$358,747

Health and Benefits Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$9,744,420	\$10,956,452	\$10,956,452	\$9,758,062	\$11,217,825
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$95,576	\$0	\$0	\$153,266	\$0
Other	\$10,960	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$9,850,956	\$10,956,452	\$10,956,452	\$9,911,328	\$11,217,825
Expenditures					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$8,501,107	\$11,215,952	\$11,215,952	\$10,243,636	\$11,215,952
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,771	\$1,811	\$1,811	\$1,811	\$1,873
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$8,502,878	\$11,217,763	\$11,217,763	\$10,245,447	\$11,217,825
Revenue Over (Under) Expenditures	\$1,348,078	(\$261,311)	(\$261,311)	(\$334,119)	\$0
Unreserved Balances					
Beginning Balance - July 1	\$1,951,205	\$3,299,283	\$3,299,283	\$3,299,283	\$2,965,164
Net Change	\$1,348,078	(\$261,311)	(\$261,311)	(\$334,119)	\$0
Ending Balance - June 30	\$3,299,283	\$3,037,972	\$3,037,972	\$2,965,164	\$2,965,164
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	\$3,299,283	\$3,037,972	\$3,037,972	\$2,965,164	\$2,965,164

Human Resources Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$992,585	\$1,096,835	\$1,096,835	\$1,096,835	\$1,189,813
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$3,387	\$0	\$0	\$0	\$0
Other	\$50	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$996,022	\$1,096,835	\$1,096,835	\$1,096,835	\$1,189,813
Expenditures					
Personal Services	\$863,671	\$909,771	\$909,771	\$909,771	\$958,856
Supplies	\$128,257	\$32,400	\$32,400	\$25,000	\$34,400
Purchased Services	\$40,131	\$55,600	\$55,600	\$40,000	\$58,645
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$83,762	\$99,020	\$99,020	\$99,020	\$107,909
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,115,822	\$1,096,791	\$1,096,791	\$1,073,791	\$1,159,810
Revenue Over (Under) Expenditures	(\$119,800)	\$44	\$44	\$23,044	\$30,003
Unreserved Balances					
Beginning Balance - July 1	\$97,834	(\$21,966)	(\$21,966)	(\$21,966)	\$1,078
Net Change	(\$119,800)	\$44	\$44	\$23,044	\$30,003
Ending Balance - June 30	(\$21,966)	(\$21,922)	(\$21,922)	\$1,078	\$31,081
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	(\$21,966)	(\$21,922)	(\$21,922)	\$1,078	\$31,081

City Telephone Fund

Budget by Department

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$90,364	\$97,591	\$97,591	\$97,591	\$202,263
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$965	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$91,329	\$97,591	\$97,591	\$97,591	\$202,263
Expenditures					
Personal Services	\$21,116	\$26,164	\$26,164	\$26,164	\$29,532
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$50,753	\$53,700	\$53,700	\$53,700	\$58,873
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$3,060	\$3,201	\$3,201	\$3,201	\$3,375
Capital Outlay	\$0	\$0	\$0	\$0	\$111,420
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$74,929	\$83,065	\$83,065	\$83,065	\$203,200
Revenue Over (Under) Expenditures	\$16,400	\$14,526	\$14,526	\$14,526	(\$937)
Unreserved Balances					
Beginning Balance - July 1	\$51,249	\$67,649	\$67,649	\$67,649	\$82,175
Net Change	\$16,400	\$14,526	\$14,526	\$14,526	(\$937)
Ending Balance - June 30	\$67,649	\$82,175	\$82,175	\$82,175	\$81,238
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	\$67,649	\$82,175	\$82,175	\$82,175	\$81,238

Finance Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$170	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,990,304	\$2,084,977	\$2,084,977	\$2,084,977	\$2,211,295
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$7,728	\$0	\$0	\$19,955	\$0
Other	\$273	\$0	\$0	\$900	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$1,998,474	\$2,084,977	\$2,084,977	\$2,105,832	\$2,211,295
Expenditures					
Personal Services	\$1,239,581	\$1,409,024	\$1,409,024	\$1,409,024	\$1,482,002
Supplies	\$37,385	\$16,200	\$16,200	\$16,200	\$16,200
Purchased Services	\$444,857	\$450,573	\$450,573	\$450,573	\$529,438
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$6)	\$0	\$0	\$0	\$0
Internal Service	\$192,516	\$209,588	\$209,588	\$209,588	\$221,926
Capital Outlay	\$0	\$75,000	\$75,000	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,914,332	\$2,160,385	\$2,160,385	\$2,085,385	\$2,249,566
Revenue Over (Under) Expenditures	\$84,142	(\$75,408)	(\$75,408)	\$20,447	(\$38,271)
Unreserved Balances					
Beginning Balance - July 1	\$324,430	\$408,573	\$408,573	\$408,573	\$429,020
Net Change	\$84,142	(\$75,408)	(\$75,408)	\$20,447	(\$38,271)
Ending Balance - June 30	\$408,573	\$333,165	\$333,165	\$429,020	\$390,749
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	\$408,573	\$333,165	\$333,165	\$429,020	\$390,749

Finance Fund

Budget by Fund

Budget by Division

Accounting	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$662,321	\$744,710	\$744,710	\$744,710	\$750,221
Supplies	\$33,062	\$10,700	\$10,700	\$10,700	\$10,700
Purchased Services	\$95,491	\$81,755	\$81,755	\$81,755	\$81,755
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$100,466	\$110,381	\$110,381	\$110,381	\$114,882
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
	\$891,340	\$947,546	\$947,546	\$947,546	\$957,558

Utility Billing	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$567,740	\$651,204	\$651,204	\$651,204	\$716,395
Supplies	\$3,358	\$5,500	\$5,500	\$5,500	\$5,500
Purchased Services	\$291,419	\$310,635	\$310,635	\$310,635	\$331,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$6)	\$0	\$0	\$0	\$0
Internal Service	\$90,675	\$97,632	\$97,632	\$97,632	\$105,149
Capital Outlay	\$0	\$75,000	\$75,000	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Utility Billing	\$953,186	\$1,139,971	\$1,139,971	\$1,064,971	\$1,158,044

Mail	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$9,520	\$13,110	\$13,110	\$13,110	\$15,386
Supplies	\$965	\$0	\$0	\$0	\$0
Purchased Services	\$57,946	\$58,183	\$58,183	\$58,183	\$68,183
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,375	\$1,575	\$1,575	\$1,575	\$1,895
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mail	\$69,806	\$72,868	\$72,868	\$72,868	\$85,464

Finance Fund

Budget by Fund

Payroll	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$48,500
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 Payroll	\$0	\$0	\$0	\$0	\$48,500

Engineering Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Revenue					
Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$44,773	\$28,000	\$28,000	\$44,817	\$28,000
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$71,027	\$126,100	\$126,100	\$155,402	\$126,100
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,824,300	\$2,025,500	\$2,025,500	\$2,025,500	\$2,283,028
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$11,732	\$0	\$0	\$28,000	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$63,143	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$2,014,976	\$2,179,600	\$2,179,600	\$2,253,719	\$2,437,128
Expenditures					
Personal Services	\$1,500,692	\$2,142,829	\$2,142,829	\$1,756,808	\$2,160,911
Supplies	\$56,389	\$39,108	\$39,108	\$51,000	\$39,108
Purchased Services	\$76,078	\$102,980	\$102,980	\$102,980	\$102,980
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$27,996	\$0	\$0	\$0	\$0
Internal Service	\$310,436	\$362,959	\$362,959	\$362,959	\$403,967
Capital Outlay	\$27,914	\$7,000	\$7,000	\$0	\$7,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$1,999,506	\$2,654,876	\$2,654,876	\$2,273,747	\$2,713,966
Revenue Over (Under) Expenditures	\$15,470	(\$475,276)	(\$475,276)	(\$20,028)	(\$276,838)
Unreserved Balances					
Beginning Balance - July 1	\$602,710	\$618,180	\$618,180	\$618,180	\$598,152
Net Change	\$15,470	(\$475,276)	(\$475,276)	(\$20,028)	(\$276,838)
Ending Balance - June 30	\$618,180	\$142,904	\$142,904	\$598,152	\$321,314
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	\$655,102	\$179,826	\$179,826	\$635,074	\$358,236

Public Works Administration Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$737,707	\$803,951	\$803,951	\$803,951	\$812,332
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$6,180	\$0	\$0	\$15,935	\$0
Other	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$743,887	\$803,951	\$803,951	\$819,886	\$812,332
Expenditures					
Personal Services	\$371,358	\$451,141	\$451,141	\$398,162	\$478,363
Supplies	\$31,889	\$29,800	\$29,800	\$20,000	\$34,800
Purchased Services	\$134,660	\$188,539	\$188,539	\$134,000	\$160,650
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$94,902	\$116,471	\$116,471	\$116,471	\$122,072
Capital Outlay	\$22,500	\$180,000	\$185,285	\$2,500	\$18,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$655,309	\$965,951	\$971,236	\$671,133	\$813,885
Revenue Over (Under) Expenditures	\$88,578	(\$162,000)	(\$167,285)	\$148,753	(\$1,553)
Unreserved Balances					
Beginning Balance - July 1	\$263,474	\$352,052	\$352,052	\$352,052	\$500,805
Net Change	\$88,578	(\$162,000)	(\$167,285)	\$148,753	(\$1,553)
Ending Balance - June 30	\$352,052	\$190,052	\$184,767	\$500,805	\$499,252
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	\$357,323	\$195,323	\$190,038	\$506,076	\$504,523

Civic Center Facility Services Fund

Budget by Fund

Total Fund Budget

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$631,244	\$707,274	\$707,274	\$707,274	\$728,519
Special Assessments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$5,199	\$0	\$0	\$13,010	\$0
Other	\$22,380	\$0	\$0	\$0	\$0
Transfer In	\$16,553	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$0	\$0	\$0
Revenue Totals	\$675,376	\$707,274	\$707,274	\$720,284	\$728,519
Expenditures					
Personal Services	\$367,607	\$362,006	\$362,006	\$362,006	\$386,692
Supplies	\$17,864	\$26,250	\$26,250	\$26,250	\$26,250
Purchased Services	\$284,175	\$288,323	\$288,323	\$225,000	\$268,601
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$24,369	\$30,695	\$30,695	\$30,695	\$47,934
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Expenditures Totals	\$694,015	\$707,274	\$707,274	\$643,951	\$729,477
Revenue Over (Under) Expenditures	(\$18,638)	\$0	\$0	\$76,333	(\$958)
Unreserved Balances					
Beginning Balance - July 1	\$175,194	\$156,555	\$156,555	\$156,555	\$293,389
Net Change	(\$18,638)	\$0	\$0	\$136,834	(\$958)
Ending Balance - June 30	\$156,555	\$156,555	\$156,555	\$293,389	\$292,431
Reserved Balances					
Beginning Balance - July 1	\$97,116	\$97,116	\$97,116	\$97,116	\$36,615
Net Change	\$0	\$0	\$0	(\$60,501)	\$0
Ending Balance - June 30	\$97,116	\$97,116	\$97,116	\$36,615	\$36,615
Total Fund Balance	\$253,671	\$253,671	\$253,671	\$330,004	\$329,046

City of Great Falls
Adopted Budget
Fiscal Year 2025

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 developing and administering communications strategies, establishing pro-active relationships with the public, media, City Commission, community and staff by fostering two-way communications regarding City programs, projects, issues and services.
- The **Communication Specialist** is responsible for developing and administering communications strategies, establishing pro-active relationships with the public, media, City Commission, community and staff by fostering two-way communications regarding City programs, projects, issues and services.
- The **Animal Shelter** ensures the health, safety, and welfare of the animals and citizens of our community.
- The **Civic Center Events** division handles operations of the Mansfield Center for the Performing Arts and maintenance of the Civic Center facility.

Finance

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

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

Fire

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

Human Resources

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

Information Technology

The Information Technology department 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.

Department Functions

Budget by Department

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



Administration Department

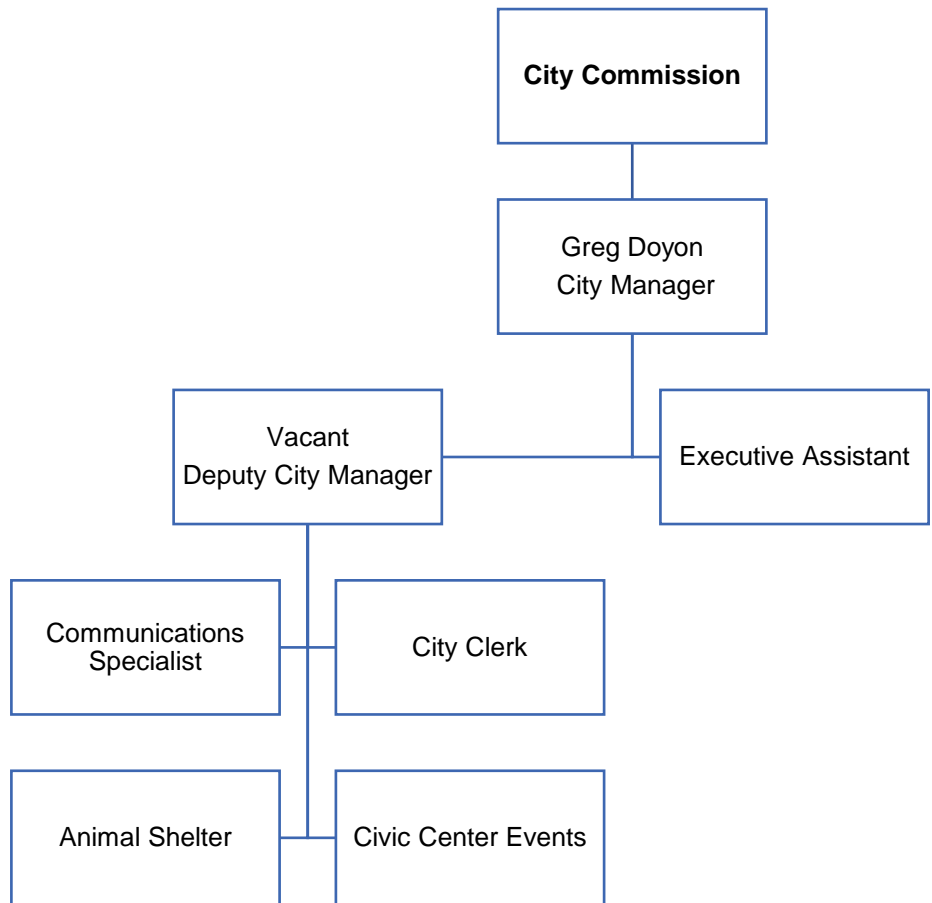
MISSION STATEMENT

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

Administration Department

Budget by Department

Organizational Structure



Authorized Personnel (FTEs)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted
Administration			
Mayor/City Commission	1.25	1.25	1.75
City Manager	3.00	3.00	3.00
City Clerk	2.00	2.00	2.00
Communication Specialist	1.00	1.00	1.00
Animal Shelter Operations	10.28	10.28	10.28
Information Technology Fund (to IT Dept FY25)	8.00	9.00	0.00
Civic Center Events Fund	4.54	4.16	3.44
Civic Center Facilities (from Planning FY23)	4.10	4.20	4.20
Administration Department Total	34.17	34.89	25.67

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. It also includes the Neighborhood Council Liason.

City Commission	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$110,740	\$133,354	\$133,354	\$110,000	\$142,562
Supplies	\$1,152	\$4,900	\$4,900	\$1,973	\$4,100
Purchased Services	\$67,161	\$179,272	\$179,272	\$134,405	\$180,479
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$11,965	\$31,390	\$31,390	\$31,390	\$44,119
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Commission	\$191,019	\$348,916	\$348,916	\$277,768	\$371,260

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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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$50,000
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 Contingency	\$0	\$0	\$0	\$0	\$50,000

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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

- Provided the comprehensive Public Safety education and information to voters related to a proposed levy and bond request.
- Commenced a complete update of the City’s Growth Management Plan that will continue into Fiscal Year 2025.
- Completed or commenced several large capital improvement projects including Civic Center Façade, Scheels Aim High Big Sky Recreation and Indoor Pool Facility, and Municipal Court renovations.
- Recruited the City’s first IT Director.
- Completed inaugural Emerging Leaders Program for city staff.

Priority Goals and Objectives – For the Upcoming Year

- Facilitate meetings with the Public Safety Advisory Commission to develop recommendations on broad priorities and funding strategies for public safety needs in the future.
- Work with the City Commission to develop and approve an action plan to address funding future public safety needs.
- Adopt effective recruitment and retention strategies. Successfully recruit and train Deputy City Manager, Neighborhood Council Liaison and Communications Specialist.
- Draft Urban Deer Management Policy.
- Work with state legislative delegation members to address local government funding and property tax relief.

City Manager	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$604,036	\$633,859	\$633,859	\$633,859	\$666,484
Supplies	\$1,653	\$2,300	\$2,300	\$2,300	\$2,300
Purchased Services	\$21,868	\$19,940	\$19,940	\$19,940	\$19,940
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$52,902	\$57,298	\$57,298	\$57,298	\$61,946
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Manager	\$680,460	\$713,397	\$713,397	\$713,397	\$750,670

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Administration Department

Budget by Department

COVID Recovery

COVID Recovery	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$63,430	\$47,562	\$47,562	\$31,358	\$0
Supplies	\$88,410	\$0	\$0	\$2,544	\$0
Purchased Services	\$1,810,965	\$0	\$409,871	\$785,889	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$1,725,336	\$0	\$578,466	\$578,466	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$781,244	\$12,794,967	\$13,184,687	\$3,064,802	\$0
Transfer Out	\$578,177	\$0	\$4,852	\$4,852	\$0
Total COVID Recovery	\$5,047,562	\$12,842,529	\$14,225,438	\$4,467,911	\$0

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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 paper and electronic records for efficient retrieval, and responded to a large volume of requests for information from staff and the public in a timely manner.
- Facilitated the donation and transfer of a large volume of archived records to The History Museum.
- Kept the City Commission and the public informed about the Local Government Review & Study Commission election process, updated the City Commission Orientation Handbook for onboarding newly elected officials, and performed swearing in ceremonies.
- Scanned and indexed a large volume of permanent records for efficient electronic retrieval.
- Attended professional training opportunities pertaining to local government and records management.

Priority Goals and Objectives – For the Upcoming Year

- Continue to maintain permanent paper and electronic records for efficient retrieval and to respond to requests for information from staff and the public in a timely manner.
- Timely prepare and report City staff legislative activities for the 2025 Montana Legislative Session.
- Continue to scan and index permanent records as time allows.

Administration Department

Budget by Department

- Carry out the disposal of a large volume of records according to the approval of the Local Government Records Committee.

City Clerk	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$201,137	\$212,894	\$212,894	\$212,894	\$225,808
Supplies	\$1,028	\$1,600	\$1,600	\$1,937	\$1,600
Purchased Services	\$5,887	\$9,622	\$9,622	\$6,732	\$9,680
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$43,638	\$36,306	\$36,306	\$36,306	\$37,197
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Clerk	\$251,690	\$260,422	\$260,422	\$257,869	\$274,285

Full Financial Summary on page(s) 87-94

City 190

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

City 190	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$150	\$0	\$0	\$0	\$0
Purchased Services	\$12,638	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,385	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City 190	\$17,173	\$0	\$0	\$0	\$0

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Administration Department

Budget by Department

Miscellaneous Admin

Miscellaneous Admin	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$71,172	\$123,500	\$123,500	\$100,571	\$23,500
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$62)	\$0	\$0	\$61,394	\$0
Internal Service	\$961,206	\$1,071,779	\$1,071,779	\$1,071,779	\$1,216,447
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Miscellaneous Admin	\$1,032,316	\$1,195,279	\$1,195,279	\$1,233,744	\$1,239,947

Full Financial Summary on page(s) 87-94

Communication Specialist

The Communications Specialist is responsible for developing and administering communications strategies, establishing pro-active relationships with the public, media, City Commission, community and staff by fostering two-way communications regarding City programs, projects, issues and services.

Goals and Objectives

Major Accomplishments - In the Past Year

- Monitored the City's social media sites and other local sites to gauge community sentiment on City's services. Continued to grow the City's social media presence.
- Continued producing a staff newsletter to improve internal communications.
- Facilitate improved community engagement at NC meetings.
- Promoted and increased civic engagement and public awareness about City services, projects, activities, accomplishments, and opportunities and provided communication support for City departments.

Priority Goals and Objectives – For the Upcoming Year

- Support the City Commission's efforts to improve community awareness of the City's efficient, effective, and transparent efforts by building a comprehensive communications plan.
- Audit existing press release process, social media, and communication efforts and revise for consistent and responsive follow up.
- Reestablish a communications team from various departments, conduct regular meetings and provide appropriate training.
- Complete the City's website redesign and ticketing system.
- Improve ADA compliance on the City's social media pages and website.

Administration Department

Budget by Department

Communication Specialist	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$100,466	\$106,887	\$106,887	\$101,603	\$113,235
Supplies	\$643	\$1,330	\$1,330	\$1,402	\$630
Purchased Services	\$1,440	\$5,352	\$5,352	\$3,341	\$5,252
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$15,800	\$18,429	\$18,429	\$18,429	\$19,539
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Neighbor. Council	\$118,348	\$131,998	\$131,998	\$124,775	\$138,656

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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

- Significant Reductions in Cat Intake and Euthanasia: Achieved a 7% reduction in cat intakes, a 55% decrease in euthanasia, and a 54% reduction in in-care deaths. These improvements contributed to substantial cost savings in overtime, supplies, veterinary services, and cremation.
- Secured Over \$10,000 in Grant Funding: Successfully obtained grant funding exceeding \$10,000, bolstering our financial resources and enabling the shelter to enhance its programs and services.
- Expanded Community Engagement and Services: Launched three new community events, generating over \$25,000 in fundraising and providing critical services to the community, including rabies vaccinations for 78 owned animals and microchips for 32.
- Comprehensive Staff Training in Fear-Free Practices: Achieved 100% Fear Free certification for all staff members, ensuring the highest standard of care and reducing stress for the animals in our shelter.
- Maintained a 90% or Higher Live Outcome Rate: Sustained a live outcome rate of 90% or higher each month for the entire year, earning our designation as a no-kill shelter.

Priority Goals and Objectives – For the Upcoming Year

- Enhance Community Engagement and Public Perception: Implement initiatives to strengthen community involvement and improve the shelter's reputation, fostering greater support and collaboration.

Administration Department

Budget by Department

- **Boost Employee Retention and Development:** Focus on increasing staff retention through enhanced training opportunities and professional development, creating a more skilled and stable workforce.
- **Improve Return-to-Home Rates for Stray Animals:** Develop and implement strategies to increase the rate at which stray animals are returned to their owners, reducing the number of animals in shelter care.
- **Establish a 501(c)(3) Foundation:** Create a nonprofit foundation to enhance financial sustainability and expand the shelter's capacity to offer vital community services.
- **Develop Sustainable Programs for Pet and Owner Support:** Begin building long-term programs aimed at keeping pets with their owners, including the potential introduction of vaccination clinics and other supportive services.

Animal Shelter	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$731,966	\$774,276	\$774,276	\$752,138	\$866,662
Supplies	\$85,736	\$78,615	\$78,615	\$77,768	\$82,100
Purchased Services	\$53,555	\$73,548	\$73,548	\$68,133	\$60,284
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$47,819	\$20,000	\$20,000	\$48,133	\$45,000
Internal Service	\$74,717	\$85,473	\$85,473	\$85,473	\$97,497
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Animal Shelter	\$993,793	\$1,031,912	\$1,031,912	\$1,031,645	\$1,151,543

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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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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. In FY 2023, this division took over the Civic Center Facilities division.

Goals and Objectives

Major Accomplishments - In the Past Year

- Hosted New City Church for 6 months of Sunday rentals in the Mansfield Theater.
- Developed a system in conjunction the Great Falls Symphony which allowed them to sell their own tickets without diminishing City revenues. The collaboration has resulted in maintaining a good relationship between the two entities.
- We have begun working previous Missouri room contracts into other spaces. For example Opportunities Inc. is renting the Gibson room for 6 days in August where they would have previously used the Missouri room.
- Brought rental fees to the City Manager level for more flexibility in dealing with unusual circumstances. This flexibility allowed us to accommodate the 6 months of rentals for New City Church.
- Installed a large monitor in the theater lobby to advertise upcoming events as well as other helpful information such as parking and box office hours.

Priority Goals and Objectives – For the Upcoming Year

- Explore the option for electronic ticketing for theater shows in lieu of, or in conjunction with, the current paper ticket system being used.
- Work with the other venues in Montana and the City legal team to develop a co-promotion contract to allow us to attract more shows for the theater.
- Assist in the design of new meeting spaces in basement to replace meeting rooms that were lost due to the relocation of the court.
- Coordinate theater construction work to begin in May 2025. There will be multiple companies and phases that will have to be staged correctly so work can be completed before the fall theater season.
- Identify and co-promote or self-promote at least 1 show in the upcoming 2025 theater season.

Administration Department

Budget by Department

Events	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$204,299	\$253,592	\$253,592	\$204,952	\$222,392
Supplies	\$3,331	\$21,835	\$21,835	\$10,000	\$11,035
Purchased Services	\$30,540	\$33,925	\$33,925	\$38,235	\$83,925
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$65	\$0	\$0	\$0	\$0
Internal Service	\$272,988	\$307,871	\$307,871	\$307,871	\$301,592
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Events	\$511,224	\$617,223	\$617,223	\$561,058	\$618,944

Events Other Promoter	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$40,500	\$55,199	\$55,199	\$40,000	\$54,895
Supplies	\$0	\$300	\$300	\$0	\$300
Purchased Services	\$4,364	\$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	\$44,864	\$75,679	\$75,679	\$45,000	\$75,375

Full Financial Summary on page(s) 170-171

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

- Developed an HVAC maintenance program to include a monthly checklist, a filter inventory, cleaning and start-up schedule.
- Signed a snow removal contract with Dr. Lawn to accommodate the needs of the Civic Center and the Events department.
- Implemented plans for the Court relocation/expansion project and continued to work with the contractors and architects to help facilitate construction.
- Worked with a landscape architect and local landscape companies to develop a landscape plan for the east side of the building.

Administration Department

Budget by Department

- Coordinated with engineers to develop plans to heat the east stairs using the new boiler system.

Priority Goals and Objectives – For the Upcoming Year

- Work with the contractors, architects, and engineers for successful completion of the Court relocation project, HVAC project, and Boiler project.
- Implement the landscape plans for the east side of the building and develop a comprehensive plan to landscape and maintain the remainder of the grounds.
- Develop a new schedule of cleaning and building maintenance to account for the increased work load of the Court expansion project.
- Implement the plan to heat the east stairs by continuing to explore funding options and contractor quotes.
- Coordinate with the Events department, contractors, and architects to facilitate the upgrades to the theater seats and repair the ceiling.

Civic Center Facility Services	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$367,607	\$362,006	\$362,006	\$362,006	\$386,692
Supplies	\$17,864	\$26,250	\$26,250	\$26,250	\$26,250
Purchased Services	\$284,175	\$288,323	\$288,323	\$225,000	\$268,601
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$24,369	\$30,695	\$30,695	\$30,695	\$47,934
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Civic Center Facility Services	\$694,015	\$707,274	\$707,274	\$643,951	\$729,477

Full Financial Summary on page(s) 188



Information Technology Department

MISSION STATEMENT

We are dedicated to delivering secure, innovative, and reliable technology solutions that enhance the efficiency of city operations, empower our employees, and improve the quality of life for all residents.

Information Technology Department

Budget by Department

Authorized Personnel (FTEs)

FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted
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Information Technology

IT Department Total	-	-	9.00
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IT was a part of the Administration Department until FY25

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. Previously a part of the Administration Department, Information Technology became its own department in FY2025.

Goals and Objectives

Major Accomplishments - In the Past Year

- Successfully completed the software conversion from Tyler Munis to New World ERP. This extensive, multi-year project required thousands of hours of work and coordination between our staff and multiple teams from Tyler and New World. The transition involved data migration, testing, training, and integration of business processes.
- Replaced the Public Safety Servers (Central Square) and completed a major software upgrade. The server replacement greatly increased performance and allows additional functionality to be added without adding additional resources.
- Successfully installed and brought all IT systems online at the Scheels Aim High Big Sky Aquatics and Recreation Center. This included the deployment of network infrastructure, installation of endpoints, and coordination with various vendors and providers to provide a state-of-the-art environment for both staff and visitors.
- Replaced all squad car Mobile Data Terminals (MDTs) that were more than five years old. MDTs are essential for officers in the field, providing real-time access to critical information. The upgrade to newer, more powerful devices ensures improved performance, reliability, and security, enhancing the efficiency and safety of our officers.
- Replaced all network switches at the 911/Dispatch center to provide standardization, simplified management and scalability.

Priority Goals and Objectives – For the Upcoming Year

- Replace the server room's Uninterruptable Power Supply (UPS). The current UPS, which is over 17 years old, no longer has the capacity to support the transition from UPS to generator.
- Transition email services from the on-premises Exchange server to Office 365. With on-premises Exchange becoming unsupported in October 2025, migrating to Office 365 will

Information Technology Department

Budget by Department

remove the need for local Exchange support while offering enhanced functionality for City employees.

- Upgrade all Windows 11-ready endpoints to Windows 11. With Windows 10 support ending in October 2025, this upgrade will ensure the City's endpoints remain secure and up-to-date.
- Implement electronic timesheets to enable individual employees to enter their time directly into the payroll system, creating a more efficient and streamlined process for time entry.
- Upgrade all Windows servers to Windows Server 2022. Windows Server 2016 and 2019 will be unsupported in October, 2025. Upgrading to Server 2022 will ensure the City's servers remain secure and up-to-date.

Information Tech	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$612,717	\$772,655	\$772,655	\$772,655	\$816,479
Supplies	\$6,033	\$8,500	\$8,500	\$2,000	\$161,000
Purchased Services	\$843,300	\$729,341	\$729,341	\$650,000	\$747,588
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$52,023	\$57,138	\$57,138	\$57,138	\$61,257
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Information Tech	\$1,514,073	\$1,567,634	\$1,567,634	\$1,481,793	\$1,786,324

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.

Computer Equipment	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$226,719	\$216,764	\$216,764	\$150,000	\$235,266
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	\$226,719	\$216,764	\$216,764	\$150,000	\$235,266

Full Financial Summary on page(s) 177-178

Information Technology Department

Budget by Department

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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$176,789	\$187,422	\$187,422	\$165,000	\$196,050
Supplies	\$11,325	\$1,500	\$1,500	\$1,500	\$1,500
Purchased Services	\$68,213	\$55,043	\$55,043	\$86,515	\$73,725
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$13,081	\$14,492	\$14,492	\$14,492	\$15,392
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mapping	\$269,408	\$258,457	\$258,457	\$267,507	\$286,667

Full Financial Summary on page(s) 177-178

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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$21,116	\$26,164	\$26,164	\$26,164	\$29,532
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$50,753	\$53,700	\$53,700	\$53,700	\$58,873
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$3,060	\$3,201	\$3,201	\$3,201	\$3,375
Capital Outlay	\$0	\$0	\$0	\$0	\$111,420
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Telephone	\$74,929	\$83,065	\$83,065	\$83,065	\$203,200



Finance Department

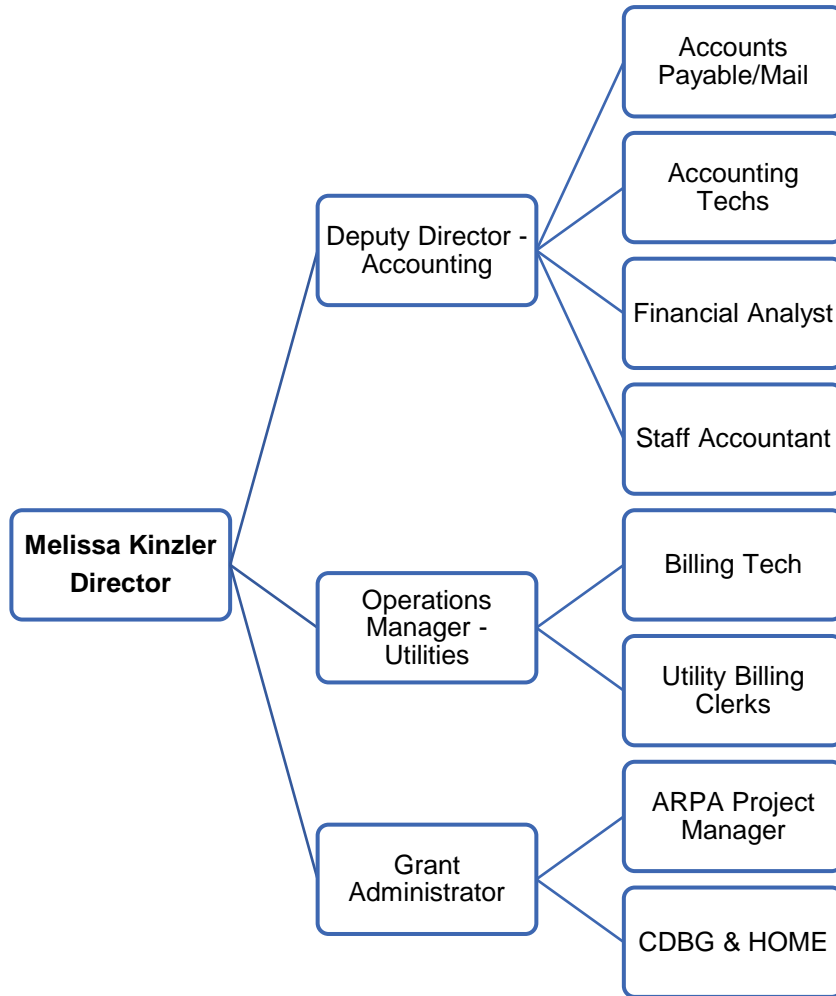
MISSION STATEMENT

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted
Finance			
Accounting	7.35	7.25	6.65
Utilities	8.50	8.50	8.50
Mail	0.25	0.25	0.25
Federal Block Grant Fund (from Planning FY24)	-	-	0.66
Federal Home Grant Fund (from Planning FY24)	-	-	0.04
Finance Department Total	16.10	18.10	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. Most recently, Finance includes a Grant Administrator and the CDBG/HOME programs transferred to Finance in FY2024.

Accounting

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

Accounting	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$662,321	\$744,710	\$744,710	\$744,710	\$750,221
Supplies	\$33,062	\$10,700	\$10,700	\$10,700	\$10,700
Purchased Services	\$95,491	\$81,755	\$81,755	\$81,755	\$81,755
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$100,466	\$110,381	\$110,381	\$110,381	\$114,882
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Accounting	\$891,340	\$947,546	\$947,546	\$947,546	\$957,558

Full Financial Summary on page(s) 183-185

Goals, Objectives, and Performance Measures

1. Goal: Complete quarterly budget reviews with departments and City Commission in order to monitor revenues, expenses, and fund balances of all City funds.
2. Goal: Offer training and resources to accounting staff and City departments on new financial software.
3. Goal: Provide transparent, timely, and accurate financials of all City operations to the City Commission, departments, and residents.
 - a. Objective – Publish the Annual Comprehensive Financial Report (ACFR) within 180 days of fiscal year end.
 - i. Measure – ACFR and related filings published by 12/31/xxxx.
 - b. Objective – Receive Certificate of Achievement for Excellence in Financial Reporting award from GFOA.
 - i. Measure – Receipt of award.
 - c. Objective – Complete audit with no material findings.
 - i. Measure – No audit findings.
4. Goal: Oversee the completion of ongoing ARPA projects within the City departments and monitor completion of ARPA sub-awards.
 - a. Objective – Spend all ARPA allocated funds by 12/31/2026.

Finance Department

Budget by Department

- i. Measure – All ARPA funds spent by deadline and federal reporting requirements satisfied.

Performance Measures Results

	FY2022	FY2023	FY2024	FY2025
Date ACFR published	12/27/2022	12/31/23	12/31/24	12/31/25 (anticipated)
Receipt of award	Yes	Yes	Yes	Yes (anticipated)
Audit Findings	0	0	0	0 (anticipated)

Utility Billing

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

Goals and Objectives

Major Accomplishments - In the Past Year

- Successfully billed approximately 22,000 utility billing customers each month, overcoming challenges with the utility billing software.
- Migrated the utility billing software solution from Munis to New World.
- Decreased printing and postage costs by increasing the number of e-bill customers and successfully utilized Vasion in order to receive documents electronically.
- Assessed the credit risk associated with new service connections for residential 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.
- Modified the policy for the billing of rental properties whereby property owners will now be responsible for the payment of all utility charges for services supplied to their properties.

Priority Goals and Objectives – For the Upcoming Year

- Re-establish the charging of penalties on accounts that are 30 days delinquent, as well as sending delinquent letters as a collections tool.
- Enable Utility Access in order to receive payments made online and over the phone.
- Enable Autopay using Utility Access so that a customer can choose a payment date using a debit or credit card and have the amount of their bill draft on that day.
- Postage increased again in July 2024, so continue to decrease printing and postage costs by encouraging customers to “go paperless” by receiving monthly electronic billing notifications in lieu of a monthly billing statement.
- Enable a new credit card machine for taking payments at the payment window whereby the customer inserts or taps their debit or credit card and the clerk never has to touch their card. The information passes from the credit card reader to New World, the payment is processed, and the payment posts to the customer’s account, all within the system.
- Assess credit risk on commercial customers

Finance Department

Budget by Department

Utility Billing	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$567,740	\$651,204	\$651,204	\$651,204	\$716,395
Supplies	\$3,358	\$5,500	\$5,500	\$5,500	\$5,500
Purchased Services	\$291,419	\$310,635	\$310,635	\$310,635	\$331,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$6)	\$0	\$0	\$0	\$0
Internal Service	\$90,675	\$97,632	\$97,632	\$97,632	\$105,149
Capital Outlay	\$0	\$75,000	\$75,000	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Utility Billing	\$953,186	\$1,139,971	\$1,139,971	\$1,064,971	\$1,158,044

Full Financial Summary on page(s) 183-185

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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$9,520	\$13,110	\$13,110	\$13,110	\$15,386
Supplies	\$965	\$0	\$0	\$0	\$0
Purchased Services	\$57,946	\$58,183	\$58,183	\$58,183	\$68,183
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,375	\$1,575	\$1,575	\$1,575	\$1,895
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Mail	\$69,806	\$72,868	\$72,868	\$72,868	\$85,464

Full Financial Summary on page(s) 183-185

Federal Block Grant

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

Finance Department

Budget by Department

Goals and Objectives

Major Accomplishments - In the Past Year

- Demolition and removal of the Natatorium building.
- Allocated funding to projects designed to significantly improve ADA access to City parks.
- Transitioned CDBG/HOME to the Finance department.

Priority Goals and Objectives – For the Upcoming Year

- Achieve compliance with HUD timeliness requirements.
- Develop and implement new Five Year Consolidated Plan.
- Implement quarterly application process.

Block Grant Admin	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$126,055	\$122,736	\$122,736	\$35,131	\$70,178
Supplies	\$756	\$2,600	\$2,600	\$0	\$2,600
Purchased Services	\$6,363	\$6,450	\$6,450	\$5,000	\$6,450
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$396	\$0	\$0	\$6,493	\$0
Internal Service	\$46,050	\$47,450	\$47,450	\$47,450	\$36,040
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Block Grant Admin	\$179,620	\$179,236	\$179,236	\$94,074	\$115,268

Block Grant Projects	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$9,238	\$0	\$0	\$0	\$0
Supplies	\$1,456	\$0	\$23,396	\$120,273	\$0
Purchased Services	\$2,980	\$50,000	\$50,000	\$0	\$50,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$638,126	\$810,574	\$0	\$185,506	\$389,568
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$200,000	\$2,314,678	\$1,388,270	\$200,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Block Grant Projects	\$651,801	\$1,060,574	\$2,388,074	\$1,694,049	\$639,568

Full Financial Summary on page(s) 127-128

Finance Department

Budget by Department

Federal HOME Grant

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

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

HOME Grant Admin	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$42,470	\$81,830	\$81,830	\$9,200	\$4,504
Supplies	\$9	\$400	\$400	\$0	\$400
Purchased Services	\$0	\$250	\$250	\$0	\$250
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,560	\$1,755	\$1,755	\$1,755	\$2,914
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Home Grant Admin	\$44,039	\$84,235	\$84,235	\$10,955	\$8,068

HOME Grant Projects	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$1,262,001	\$1,262,001	\$0	\$216,420
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total HOME Grant Projects	\$0	\$1,262,001	\$1,262,001	\$0	\$216,420

Full Financial Summary on page(s) 129-130



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.

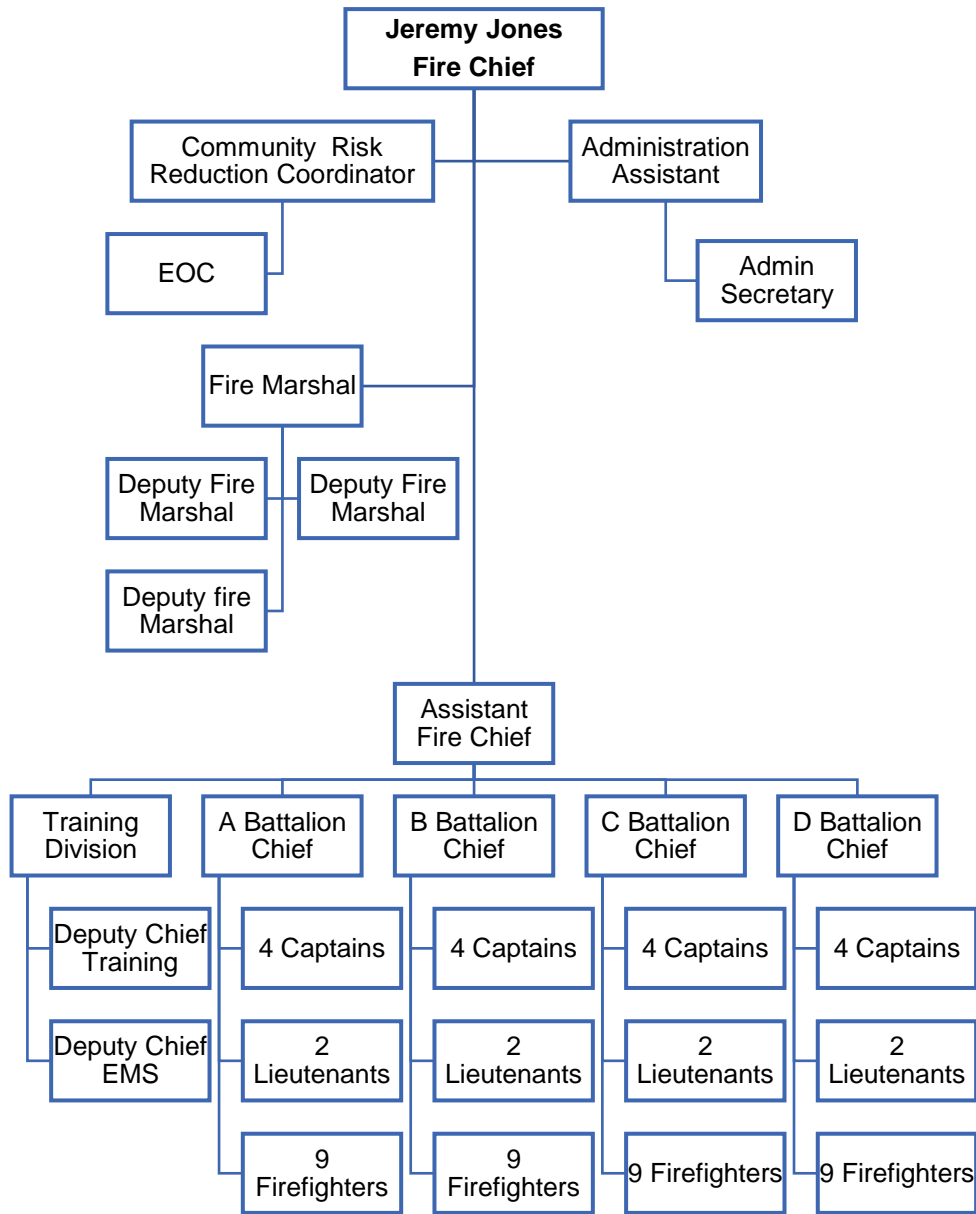
How We Do It

- **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 2023 Actual	FY 2024 Actual	FY 2025 Adopted
Fire			
Operations	65.60	65.60	65.50
Prevention	4.40	4.40	4.50
Emergency & Disaster	1.00	1.00	1.00
Fire Department Total	71.00	71.00	71.00

Fire Department

Budget by Department

Fire Department

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

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

Fire Operations

Fire Operations staff is divided into four platoons consisting of 15 personnel each. Operations staff provide emergency response from four strategically located fire stations.

Goals and Objectives

Major Accomplishments - In the Past Year

- Completed infrastructure work at all fire stations within established budgets.
- Trained and balanced shifts to maintain response consistency with minimal impacts to overtime budget.
- Secured grant funding to fully fund our Hazmat Response team and train all members to standard.
- Completed refurbishments to the remaining two fire trucks within budgeted funding guidelines.
- Successfully upgraded and renewed the EMS performance contract with the local transport provider.

Priority Goals and Objectives – For the Upcoming Year

- Increase paramedic certification levels at GFFR.
- Ensure all shifts are balanced and trained to standard to maintain operational efficiency with funds allocated from City Manager.
- Improve EMD dispatch protocol and software to ensure the closest resource is sent to an emergency. This would decrease response times and improve service delivery.
- Obtain new medical director to improve oversight to the local EMS system with allocated funds.
- Send members from GFFR to FDIC training conference to learn new techniques which could improve service delivery to Great Falls residents.

Fire Department

Budget by Department

Fire Operations	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$7,909,711	\$8,306,472	\$8,306,472	\$8,372,868	\$8,745,160
Supplies	\$355,332	\$310,447	\$310,447	\$303,097	\$318,900
Purchased Services	\$354,112	\$405,301	\$405,301	\$310,810	\$391,875
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$6,770)	\$0	\$0	\$0	\$0
Internal Service	\$1,212,894	\$1,191,214	\$1,191,214	\$1,191,214	\$1,189,461
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Fire Operations	\$9,825,279	\$10,213,434	\$10,213,434	\$10,177,989	\$10,645,396

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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

- Decreased the amount of repeated false alarm violators.
- All members of FPB attended outside training which helps them perform their job better.
- Reduced the number of businesses that failed to renew their SIC's.
- Increased the number of new SIC applications.
- Successfully applied for and was awarded a CDBG grant for fire investigation.

Priority Goals and Objectives – For the Upcoming Year

- Adopt new fee schedule.
- Adopt permitting section of the International Fire Code and implement permit fees.
- Rename SIC to Business License and adjust fees match CPI.
- Send FPB to fire prevention educational conference.
- Have FPB staff earn more NFPA and ICC certifications, thus giving DFM's a pay increase.

Fire Department

Budget by Department

Fire Prevention	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$430,244	\$496,436	\$496,436	\$481,494	\$516,942
Supplies	\$13,969	\$17,788	\$17,788	\$17,788	\$19,350
Purchased Services	\$23,602	\$27,341	\$27,341	\$24,316	\$28,909
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$80,254	\$124,767	\$124,767	\$124,767	\$126,465
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Fire Prevention	\$548,069	\$666,332	\$666,332	\$648,365	\$691,666

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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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$123,274	\$130,811	\$130,811	\$130,811	\$138,883
Supplies	\$132	\$1,000	\$1,000	\$649	\$1,600
Purchased Services	\$568	\$4,740	\$4,740	\$5,488	\$4,140
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$10,800	\$10,759	\$10,759	\$10,759	\$11,727
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Emergency & Disaster	\$134,774	\$147,310	\$147,310	\$147,707	\$156,350

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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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$41,167	\$0	\$80,000	\$18,087	\$0
Purchased Services	\$8,524	\$0	\$0	\$5,162	\$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 Fire Special Revenue	\$49,690	\$0	\$80,000	\$23,249	\$0

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Fire Debt Service

Fire Debt Service	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$77,046	\$85,959	\$85,959	\$85,959	\$82,124
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Fire Debt Service	\$77,046	\$85,959	\$85,959	\$85,959	\$82,124

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Human Resources Department

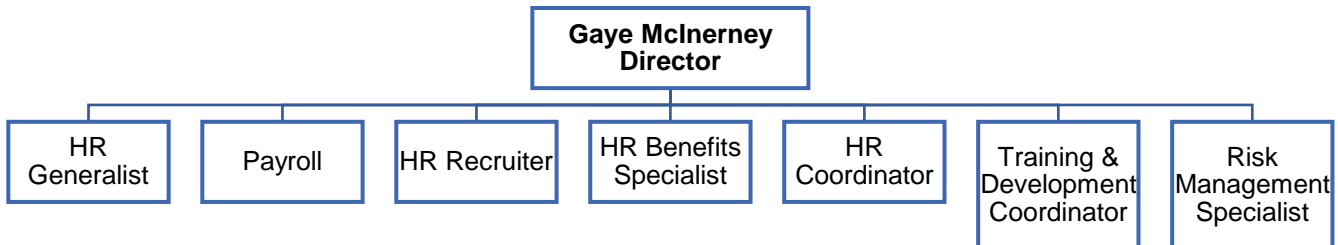
MISSION STATEMENT

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted
Human Resources			
Human Resources Department Total	7.60	7.60	7.60

Human Resources Department

The primary functions of the Human Resources Department are to administer a comprehensive human resources program, oversee centralized insurance for the city as a whole which includes liability and property coverage, and to manage the fund that accounts for the City’s group health insurance program for employees and component units. The HR department took over the processing of payroll from Finance as of July 1, 2021.

Human Resources

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

Goals and Objectives

Major Accomplishments - In the Past Year

- Successfully settled three collective bargaining units’ mediations representing seven unions.
- Manage recruitment for 271 open positions which included 1,709 applicants and resulted in hiring 178 new employees.

Human Resources Department

Budget by Department

- Build out HR modules in New World in order to produce viable HR statistical data for departments.
- Completed update of City’s personnel policy manual (PPM).
- Begin digitization of terminated and retired employee personnel files.

Priority Goals and Objectives – For the Upcoming Year

- Negotiate seven collective bargaining agreements (CBAs) representing 11 unions.
- Conduct competitive market surveys for union and non-union positions.
- Continue to implement HR modules in New World software for tracking of HR statistical data.
- Increase employee awareness and engagement of work comp, safety and risk management measures.
- Maintain priority of recruitment efforts for vacant position throughout the City.

Human Resources	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$863,671	\$909,771	\$909,771	\$909,771	\$958,856
Supplies	\$128,257	\$32,400	\$32,400	\$25,000	\$34,400
Purchased Services	\$40,131	\$55,600	\$55,600	\$40,000	\$58,645
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$83,762	\$99,020	\$99,020	\$99,020	\$107,909
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Human Resources	\$1,115,822	\$1,096,791	\$1,096,791	\$1,073,791	\$1,159,810

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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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$7,259	\$0	\$0	\$31	\$0
Purchased Services	\$1,770,728	\$1,933,553	\$1,933,553	\$1,893,171	\$2,074,175
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,521	\$4,624	\$4,624	\$4,624	\$4,783
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Insurance & Safety	\$1,782,509	\$1,938,177	\$1,938,177	\$1,897,826	\$2,078,958

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

Health & Benefits	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$8,501,107	\$11,215,952	\$11,215,952	\$10,243,636	\$11,215,952
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$1,771	\$1,811	\$1,811	\$1,811	\$1,873
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Health & Benefits	\$8,502,878	\$11,217,763	\$11,217,763	\$10,245,447	\$11,217,825

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Legal Department

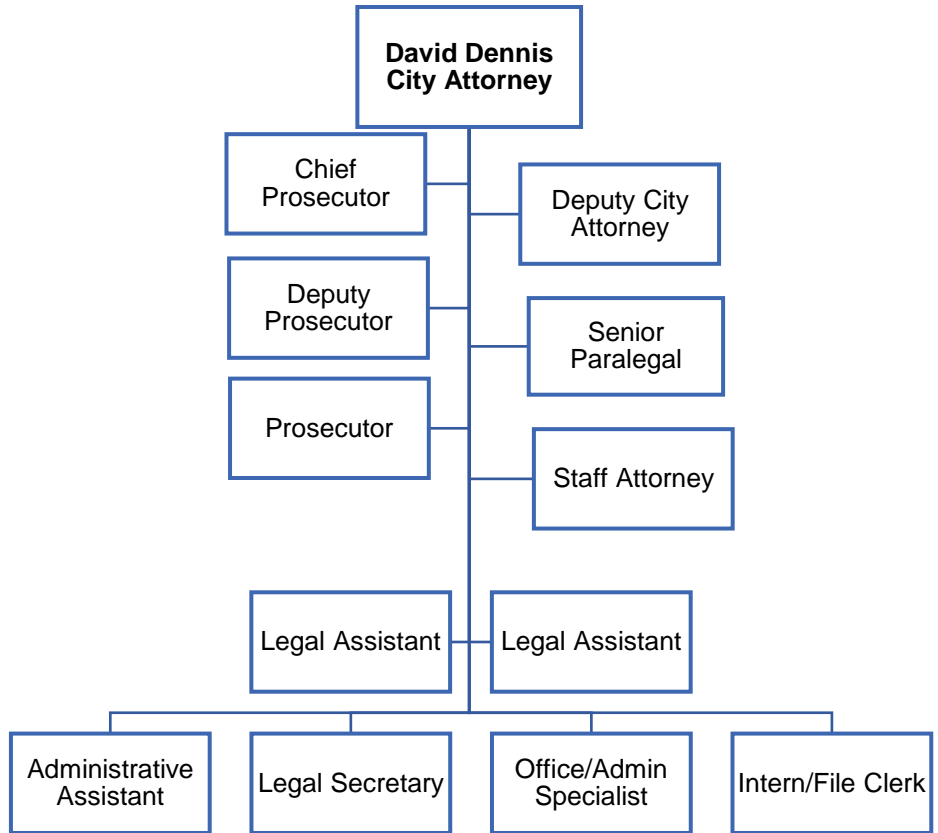
MISSION STATEMENT

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted
Legal			
Legal Department Total	10.29	11.39	11.10

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

- Effectively incorporated two additional positions (one each in the civil and criminal divisions) and the personnel hired to fill those positions into the operations of the Civil and Criminal divisions of the Legal Department.
- Explored and implemented strategies that improved process efficiency and staff utilization to address increasing work-loads in both Legal Department divisions, including improving communication within and between the two divisions through more frequent (but purposeful) staff meetings and staff training to enhance interpersonal communication skills and strategies.
- Our department continued to provide the citizens of Great Falls with the highest caliber of prosecution in cases of Driving Under the Influence, misdemeanor theft, criminal trespass, and other misdemeanor crimes, anticipating a continued increase in workload as a result of current trends and a second municipal court and judge.
- Improved the responsiveness, speed and communication in the provision of general legal support services from the Civil Division to the City Manager, City Commission, Department Heads and other City staff.

Priority Goals and Objectives – For the Upcoming Year

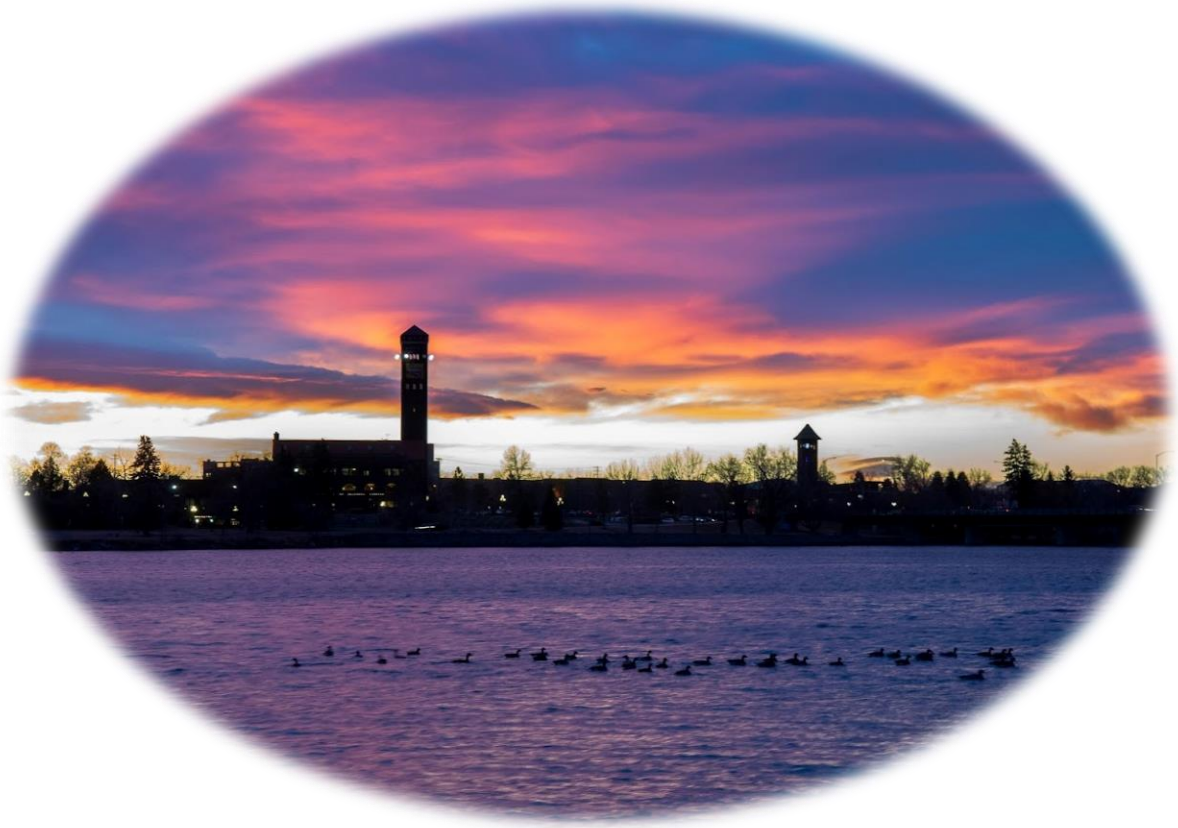
- Continue to improve the responsiveness, speed and communication in the provision of general legal support services from the Civil Division to the City Manager, City Commission, Department Heads and other City staff.
- Continue to explore and implement strategies to improve process efficiency and staff utilization to address increasing work-loads in both Legal Department divisions, including improving communication within and between the two divisions through more frequent (but purposeful) staff meetings and staff training to enhance interpersonal communication skills and strategies.
- Continue to improve communication within and between the two divisions through more frequent staff meetings and staff training to enhance interpersonal communication skills and strategies.
- Continue to stabilize the Civil Division's support role for the Code Enforcement operation in the Planning & Community Development Department.
- Integrate new prosecution management software.

Legal Department

Budget by Department

Legal Department City Attorney's Office	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$1,032,477	\$1,266,139	\$1,266,139	\$1,270,550	\$1,349,229
Supplies	\$11,949	\$12,200	\$12,200	\$11,716	\$12,150
Purchased Services	\$90,397	\$68,584	\$68,584	\$75,187	\$108,634
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$6	\$0	\$0	\$151	\$0
Internal Service	\$127,298	\$142,178	\$142,178	\$142,178	\$154,468
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total City Attorney	\$1,262,127	\$1,489,101	\$1,489,101	\$1,499,782	\$1,624,481

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Municipal Court

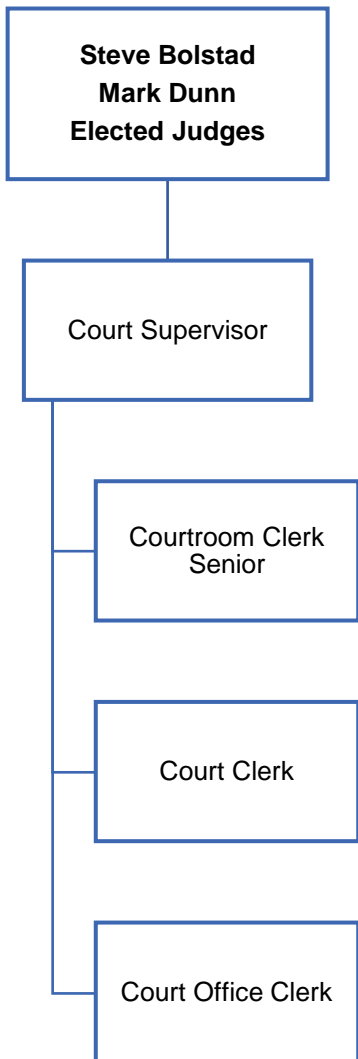
MISSION STATEMENT

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted
Municipal Court			
Municipal Court Department Total	10.49	10.59	11.10

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

- Completed cancellation of stale dated checks up to August 2022.
- Began collections process on Court fines and we have seen some success.
- Successfully maintaining full staff, which reduces overtime costs.
- Kept accurate bank reconciliation records with FCE.
- Reissued outstanding restitution payments to victims who claimed funds.

Priority Goals and Objectives – For the Upcoming Year

- Completion of old fines in warrant being sent to collection agency.
- 100% accuracy on daily cash drawers and money collection.
- Continue to try and reduce spending on office supplies and other items.
- Continue to examine new ways to encourage compliance in fine payments.
- Research potential options to reduce mail-related costs for jury.

Municipal Court	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$512,627	\$676,265	\$676,265	\$603,791	\$667,617
Supplies	\$8,353	\$12,500	\$12,500	\$12,500	\$13,000
Purchased Services	\$48,444	\$18,150	\$18,150	\$18,150	\$18,650
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$5	\$0	\$0	\$0	\$0
Internal Service	\$124,581	\$146,484	\$146,484	\$146,484	\$154,778
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Municipal Court	\$694,010	\$853,399	\$853,399	\$780,925	\$854,045

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Municipal Court

Budget by Department

Elected Judge

The Municipal Judge is an elected official with a four-year term. Judge Steve Bolstad was elected to a four-year term in November 2016 and was reelected in November 2020. A 2nd judge was elected in 2023 to start the first term of the City's 2nd judge position in 2024.

Municipal Judge	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$178,051	\$265,056	\$265,056	\$253,870	\$348,456
Supplies	\$0	\$400	\$400	\$1,523	\$400
Purchased Services	\$1,571	\$1,350	\$1,350	\$3,297	\$1,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$12,134	\$12,743	\$12,743	\$12,743	\$13,663
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Elected Judge	\$191,757	\$279,549	\$279,549	\$271,433	\$364,219

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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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$20,601	\$23,000	\$23,000	\$23,000	\$23,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Jail Alternatives	\$20,601	\$23,000	\$23,000	\$23,000	\$23,000

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Park and Recreation Department

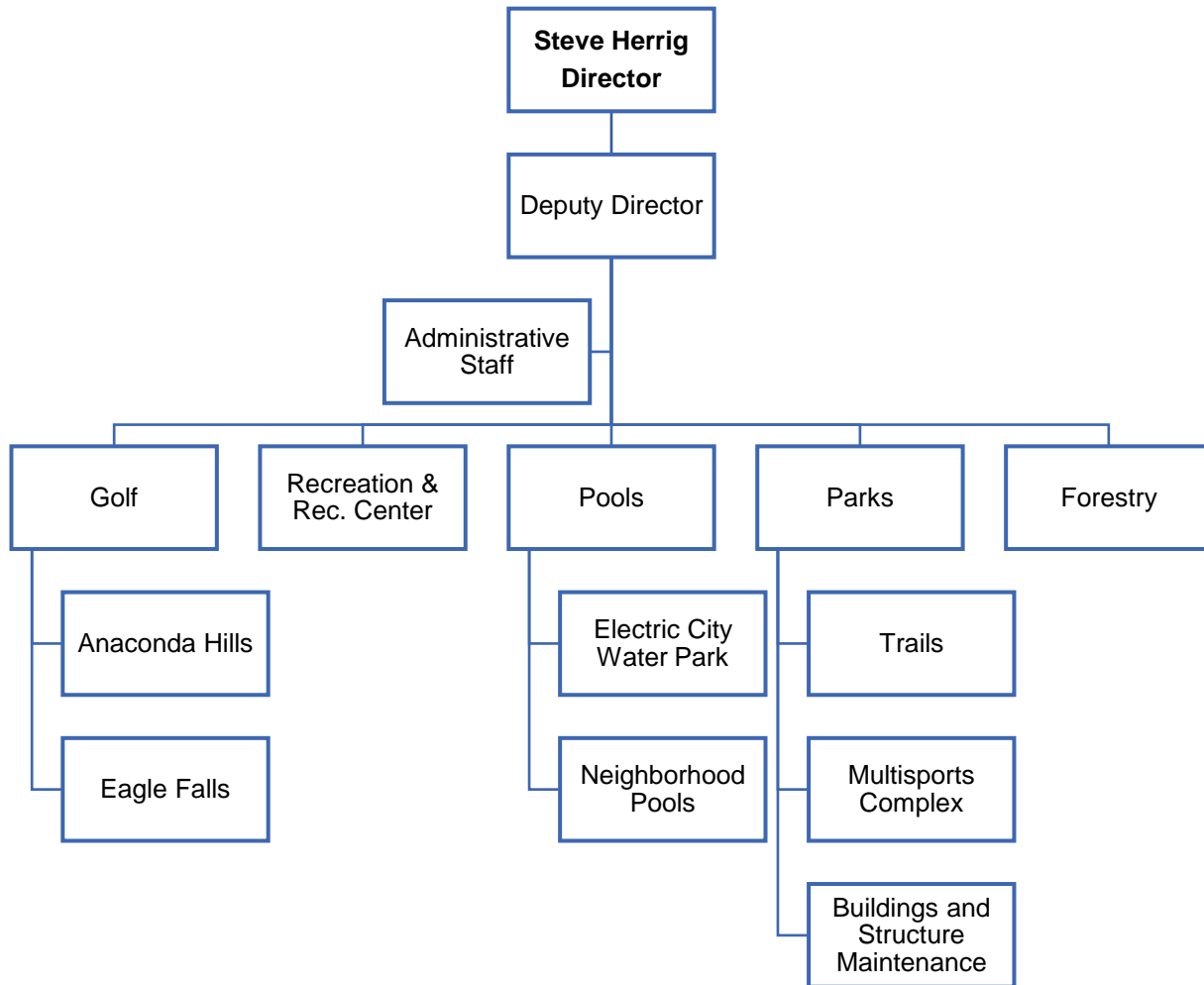
MISSION STATEMENT

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted
Park & Recreation			
Park Areas (General Fund)	11.00	11.00	11.00
Administration (General Fund)	5.00	5.00	5.00
Trails Maintenance (General Fund)	1.00	1.00	1.00
Park Maintenance District Fund	3.00	3.00	3.00
Natural Resources Fund	5.00	5.00	5.00
Recreation Fund	2.99	2.88	0.00
Aim High Big Sky	0.00	0.00	25.95
Swimming Pools Fund	5.15	0.50	0.50
Park & Recreation Department Total	28.49	28.38	51.45

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

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

Priority Goals and Objectives – For the Upcoming Year

- Review and update policies and procedures for department.
- Secure and hold CPSI course for certified playground safety certification for park staff.
- Develop signature events quarterly for the Department for revenue development.
- Develop long term partnerships for sponsorships for events and venue locations.
- Have 5 staff to pass the Certified Park and Recreation Professional test.

Park & Recreation Admin	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$552,233	\$542,051	\$542,051	\$559,051	\$576,686
Supplies	\$6,302	\$7,000	\$7,000	\$8,203	\$6,850
Purchased Services	\$58,062	\$92,466	\$92,466	\$57,945	\$69,078
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$1)	\$0	\$0	\$0	\$0
Internal Service	\$91,019	\$98,021	\$98,021	\$98,021	\$100,902
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Park & Rec Admin	\$707,615	\$739,538	\$739,538	\$723,220	\$753,516

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Park and Recreation Department

Budget by Department

Park Areas

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

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

- Playgrounds
- Ball Fields
- Restrooms
- Shelters
- Boat Docks
- Tennis Courts
- Skate Park
- Horseshoe Pits
- Play Equipment
- Pathways (including River's Edge trail)
- Basketball Courts
- Turf (including mowing, irrigation, and weed control)

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

Goals and Objectives

Major Accomplishments - In the Past Year

- Isolate Sight and Sound parks to city water system and separate points of connection. System is to be placed on cloud based management and help improve pressure issues and reduce system run times with Gibson/Elks Riverside park irrigation system.
- Purchase of new irrigation pump for Gibson, Elks, and Electric City Water Park areas.
- Morony Park – Demolition of Natatorium.
- Kranz Park – Install Play structure, pavilion and sidewalks.
- Completion of Basketball court and garbage can surrounds at Grande Vista and Pinski Parks.

Priority Goals and Objectives – For the Upcoming Year

- Identify all park assets and map through GIS.
- Installation of three additional parks on the Hunter Centralus Irrigation system.
- Improve the turf quality in the developed parks through fertilization and herbicide program.
- Improve Richardson Ground Squirrel control.
- Installation of Pavilion and Playground at Morony Park.

Park and Recreation Department

Budget by Department

Park Areas	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$1,221,496	\$1,462,428	\$1,462,428	\$1,347,141	\$1,468,431
Supplies	\$200,011	\$200,248	\$200,248	\$171,851	\$203,185
Purchased Services	\$312,412	\$428,387	\$428,387	\$359,907	\$390,513
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$317,951	\$347,520	\$347,520	\$347,520	\$369,018
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Parks	\$2,051,869	\$2,438,583	\$2,438,583	\$2,226,419	\$2,431,147

Full Financial Summary on page(s) 87-94

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

- Established working relationship with the RETF, hired second seasonal employee.
- Created a GIS based inventory for the trail system.
- Formed partnerships with several trail user groups & volunteer groups.
- Developed new skills related to paved/urban trail maintenance.
- Applied to 2 grants for funding on trail projects.

Priority Goals and Objectives – For the Upcoming Year

- Apply for 5-10 grants for maintenance or programming.
- Link GIS inventory and 2014 maintenance plan inspections & refine logged assets & maintenance logging procedures.
- Develop at least 1 new special or recurring event on the trail.
- Obtain CPRP and applicator certifications.
- Manage at least 1 special construction project from start to “finish”.

Park and Recreation Department

Budget by Department

Trail Maintenance	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$122,676	\$125,983	\$125,983	\$78,706	\$125,286
Supplies	\$12,289	\$13,000	\$13,000	\$6,111	\$14,200
Purchased Services	\$3,875	\$6,800	\$6,800	\$4,364	\$4,350
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,353	\$4,804	\$4,804	\$4,804	\$9,132
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Trail Maintenance	\$143,194	\$150,587	\$150,587	\$93,985	\$152,968

Full Financial Summary on page(s) 87-94

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 and Recreation Department

Budget by Department

Park & Rec Admin	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$40,681	\$5,550	\$380,500	\$26,018	\$5,550
Purchased Services	\$200,781	\$0	\$248,973	\$108,105	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$10,926	\$0	\$0	\$0	\$0
Internal Service	\$1,384	\$1,416	\$1,416	\$1,416	\$1,509
Capital Outlay	\$0	\$0	\$0	\$8,055	\$0
Total Park & Rec Admin	\$253,773	\$6,966	\$630,889	\$143,594	\$7,059

Park Land Trust	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$495	\$506	\$506	\$506	\$523
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Park Land Trust	\$495	\$5,506	\$5,506	\$506	\$5,523

Tennis Court Maintenance	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$6,000	\$6,000	\$0	\$6,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Tennis Court Maint.	\$0	\$6,000	\$6,000	\$0	\$6,000

Full Financial Summary on page(s) 98-100

Park and Recreation Department

Budget by Department

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

- Able to get to fully staffed.
- Removed 300 trees and stumps in Boulevard District and Parks.
- Planted 110 trees in Boulevard District.
- Maintained 43 years of Tree City USA.
- Continued working on the tree trim request list.

Priority Goals and Objectives – For the Upcoming Year

- Catch up on trimming requests.
- Plant 200 trees in Boulevard District.
- Replant trees in Gibson Park.
- Continue Tree City USA status.
- Improve Arborist's skills thru training

Natural Resources	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$126,404	\$131,051	\$131,051	\$176,494	\$93,197
Supplies	\$30,233	\$27,300	\$27,300	\$25,000	\$23,900
Purchased Services	\$10,009	\$20,225	\$20,225	\$15,000	\$18,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$97,828	\$101,589	\$101,589	\$101,589	\$36,345
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natural Resources	\$264,474	\$280,165	\$280,165	\$318,083	\$172,142

Park and Recreation Department

Budget by Department

Natural Resources - Blvd	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$283,064	\$400,293	\$400,293	\$298,025	\$467,245
Supplies	\$64,484	\$105,344	\$333,341	\$150,000	\$104,194
Purchased Services	\$57,510	\$48,192	\$48,192	\$48,192	\$49,381
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$71,880	\$74,018	\$74,018	\$74,018	\$143,751
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natural Res. - Blvd	\$476,938	\$627,847	\$855,844	\$570,235	\$764,571

Full Financial Summary on page(s) 113-114

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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$18,305	\$18,305	\$0	\$22,175
Supplies	\$0	\$1,200	\$1,200	\$1,200	\$1,200
Purchased Services	\$11,329	\$17,592	\$17,592	\$17,592	\$20,192
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$35,957	\$38,020	\$38,020	\$38,020	\$44,895
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Portage Meadows	\$47,286	\$75,117	\$75,117	\$56,812	\$88,462

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Park and Recreation Department

Budget by Department

Park Maintenance District

The Park Maintenance District was approved by voters in May 2018. The first year of assessment was in FY 2019. FY2025 is the 7th 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 opened in 2024.

Goals and Objectives

Major Accomplishments - In the Past Year

- Aided in the construction of Aim High Big Sky Recreation Center.
- Rivers Edge Trail Improvement Match Funds.
- Park and Forestry Labor.
- Turf Maintenance.

Priority Goals and Objectives – For the Upcoming Year

- Rivers Edge Trail Improvement Match Funds.
- Tree Replacements.
- Park and Forestry Labor.
- Turf Maintenance.
- Sports Court Improvements.

Project	
Carter Park Pavilion Roof	\$14,000
Irrigation Upgrades	\$200,000
Sports Courts (basketball and tennis/pickle ball)	\$149,220
River's Edge Trail Improvements	\$20,000
Tree Replacement	\$10,000
Turf Maintenance (pesticide, herbicide, rodent control, etc)	\$40,000
Total Projects Identified for Year 7	\$433,220

Park Maintenance District	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$211,862	\$261,682	\$261,682	\$189,000	\$296,392
Supplies	\$2,420	\$4,341	\$4,341	\$7,000	\$4,341
Purchased Services	\$246,736	\$433,220	\$455,520	\$9,000	\$433,220
Debt Service	\$703,338	\$700,924	\$700,924	\$701,324	\$702,455
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$11,318	\$10,699	\$10,699	\$10,699	\$10,133
Capital Outlay	\$8,973,941	\$27,791	\$7,801,535	\$7,773,744	\$27,791
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Park Maint. District	\$10,149,615	\$1,438,657	\$9,234,701	\$8,690,767	\$1,474,332

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Park and Recreation Department

Budget by Department

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 \$60,276.
- Exceeded prior year revenue by \$160,733.
- Hosted 48,964 rounds of golf.
- Hosted 6 weeks of junior golf camps and 2 weeks of Girl Scouts Golf Camps.
- Acquired 1 piece of equipment through operational leases.

Priority Goals and Objectives – For the Upcoming Year

- Host 48,260 rounds of golf.
- Achieve \$2,056,227 in total revenue.
- Host 3 community events: 4th of July Fireworks Party, Community Pumpkin Patch and Carving contest, Annual Food Drive.
- Establish Capital Improvement fund.
- Acquire 19 new carts July of 2024. Acquire 61 new carts by end of FY.

Golf Courses	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$352,349	\$0	\$0	\$0	\$0
Purchased Services	\$1,217,264	\$1,570,049	\$1,753,785	\$1,739,171	\$1,751,906
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$3,488)	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$156,650
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Golf Courses	\$1,566,124	\$1,570,049	\$1,753,785	\$1,739,171	\$1,908,556

Full Financial Summary on page(s) 150

Park and Recreation Department

Budget by Department

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 and trained complete cashier staff and trained on DaySmart.
- Hired and trained lifeguard staff.
- Work with City Staff to get Splash pad Grant approved and construction started by the Summer of 2024.
- Kept the grounds of the ECWP alive and healthy despite the ongoing irrigation issues.
- Utilized all available lifeguards in order to cover both outdoor and the new Scheels Aim High Facility.

Priority Goals and Objectives – For the Upcoming Year

- Develop a full and consistent swim lesson program; develop a full and consistent swim lesson program.
- Complete the splash pad, flow rider and party room at the ECWP.
- Hire and train a full staff.
- Create a schedule that facilitates the most patrons.
- Work with the military to cover their needs without compromising ours.

Electric City Water Park	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$238,067	\$266,275	\$266,275	\$266,275	\$365,075
Supplies	\$134,180	\$105,305	\$105,305	\$105,305	\$119,705
Purchased Services	\$62,950	\$100,106	\$100,106	\$100,106	\$213,031
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$159	\$0	\$0	\$0	\$0
Internal Service	\$124,654	\$141,145	\$141,145	\$141,145	\$151,964
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Electric City Water Park	\$560,010	\$612,831	\$612,831	\$612,831	\$849,775

Park and Recreation Department

Budget by Department

Natorium Pool*	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$596	\$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	\$3,127	\$3,753	\$3,753	\$3,753	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Natorium Pool	\$3,723	\$3,753	\$3,753	\$3,753	\$0

*The Natorium Pool has been closed since 2019

Neighborhood Pools	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$38,730	\$58,459	\$58,459	\$39,000	\$27,193
Supplies	\$14,003	\$13,700	\$13,700	\$13,700	\$13,700
Purchased Services	\$17,485	\$23,700	\$23,700	\$23,700	\$21,700
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$15)	\$0	\$0	\$0	\$0
Internal Service	\$13,691	\$16,815	\$16,815	\$16,815	\$13,724
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Neighborhood Pools	\$83,894	\$112,674	\$112,674	\$93,215	\$76,317

Mustang Pool*	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$5,494	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$289	\$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 Mustang Pool	\$5,783	\$0	\$0	\$0	\$0

*Mustang Pool is no longer in operation
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Park and Recreation Department

Budget by Department

Ice Breaker Road Race

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

Ice Breaker Road Race	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$296	\$1,560	\$1,560	\$2,600	\$1,560
Purchased Services	\$26,736	\$35,400	\$35,400	\$35,400	\$36,600
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$31,586	\$33,050	\$33,050	\$33,050	\$33,050
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$793	\$811	\$811	\$811	\$13,147
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Ice Breaker Road Race	\$59,411	\$70,821	\$70,821	\$71,861	\$84,357

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Recreation

The Recreation Fund was administered by the Park and Recreation Department and was responsible for coordinating recreation programs across the City and operating the community recreation center. In FY2025, these functions were transferred to the new Aim High Big Sky Recreation Center

Recreation Programs	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$6,478	\$0	\$0	\$4,444	\$0
Supplies	\$510	\$500	\$500	\$145	\$0
Purchased Services	\$28,448	\$28,125	\$28,125	\$28,125	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$3,587	\$2,971	\$2,971	\$2,971	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Recreation Programs	\$39,023	\$31,596	\$31,596	\$35,685	\$0

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Park and Recreation Department

Budget by Department

Community Center	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$251,919	\$227,797	\$227,797	\$221,440	\$0
Supplies	\$23,518	\$18,300	\$18,300	\$16,970	\$11,300
Purchased Services	\$108,228	\$77,543	\$77,543	\$70,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$15	\$0	\$0	\$0	\$0
Internal Service	\$116,076	\$128,461	\$128,461	\$128,461	\$6,209
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Community Center	\$499,756	\$452,101	\$452,101	\$436,871	\$17,509

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Aim High Big Sky Recreation Center

The Aim High Big Sky Fund is responsible for coordinating recreation programs across the City and operating the Aim High Big Sky recreation center that open in 2024.

Goals and Objectives

Major Accomplishments - In the Past Year

- Transitioned out of old facility to Scheels Aquatic and Recreation Center.
- Moved over all fitness instructors from the Rec Center downtown to the new facility.
- Transitioned from Rectrac to Daysmart.
- Hired front desk staff, custodial, and coordinator positions for the new facility.
- Hosted and continued to book birthday parties at Scheels Aquatic and Recreation Center.

Priority Goals and Objectives – For the Upcoming Year

- Have 1,000 members registered by the end of June 2025.
- Create youth leagues and programs at Scheels Aquatic and Recreation Center.
- Establish a tot watch program for members.
- Create enrichment programs for the community.
- Establish nontraditional forms of revenue.

Park and Recreation Department

Budget by Department

Administration and Building	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$66,738	\$32,570	\$599,498
Supplies	\$0	\$0	\$42,044	\$4,000	\$57,100
Purchased Services	\$0	\$0	\$69,012	\$2,500	\$379,149
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	\$163,889
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Admin and Building	\$0	\$0	\$177,794	\$39,070	\$1,199,636

Recreation Programs	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$55,348	\$10,550	\$191,589
Supplies	\$0	\$0	\$3,100	\$2,500	\$10,000
Purchased Services	\$0	\$0	\$3,200	\$1,000	\$10,600
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 Recreation Programs	\$0	\$0	\$61,648	\$14,050	\$212,189

Sports and Fitness	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$26,780	\$12,850	\$108,658
Supplies	\$0	\$0	\$950	\$500	\$600
Purchased Services	\$0	\$0	\$2,200	\$500	\$32,600
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 Sports and Fitness	\$0	\$0	\$29,930	\$13,850	\$141,858

Park and Recreation Department

Budget by Department

Aquatics	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$81,538	\$6,950	\$858,062
Supplies	\$0	\$0	\$19,600	\$5,000	\$49,500
Purchased Services	\$0	\$0	\$1,100	\$1,000	\$8,100
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Aquatics	\$0	\$0	\$102,238	\$12,950	\$915,662

Multi-Sports Complex

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

Multi-sports	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$43,543	\$46,592	\$46,592	\$46,592	\$48,855
Supplies	\$14,202	\$17,600	\$17,600	\$15,000	\$18,400
Purchased Services	\$26,971	\$37,020	\$37,020	\$35,000	\$41,134
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$18,908	\$21,821	\$21,821	\$21,821	\$20,845
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Multi-sports	\$103,625	\$123,033	\$123,033	\$118,413	\$129,234

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Planning & Community Development Department

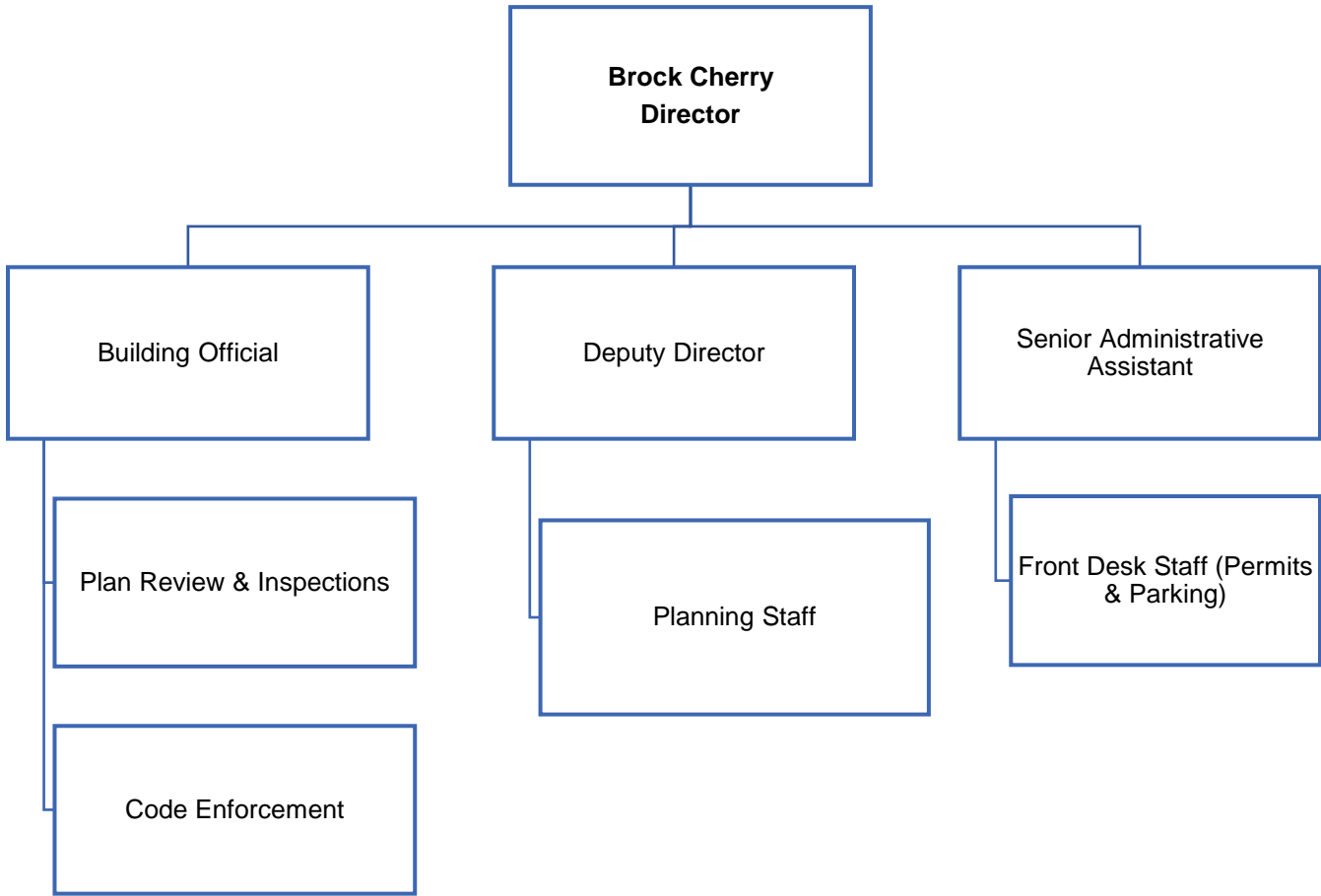
MISSION STATEMENT

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted
Planning & Community Development			
Building Permits Fund	11.78	12.40	12.10
Federal Block Grant Fund (to Finance FY24)	2.58	-	-
Federal Home Grant Fund (to Finance FY24)	0.35	-	-
Parking Fund	0.45	0.85	0.90
Planning Fund and Historic Preservation	9.38	7.85	8.00
Planning & CD Department Total	24.53	21.10	21.00

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 on-boarded new Director of Planning and Community Development and filled all remaining vacancies within Planning Division.
- Commenced work on Growth Policy Update including consultant selection, steering committee creation, branding, and public participation plan.
- Reorganized Downtown Parking responsibilities within Planning to create more resiliency and continuity.
- Successfully implemented on-boarding and training information including quarterly check-ins and coaching binders.
- Conducted a Development Review Audit including input from the private sector and City staff to identify issues and improve the efficiency of land use entitlement and subdivision.

Priority Goals and Objectives – For the Upcoming Year

- Continue to on-board and train new planners to build knowledge and capacity.
- Continue work on the Growth Policy Update.
- Develop and adopt updated licensing codes including a food truck ordinance.
- Continue to work cooperatively with project developers to achieve the City’s goal of adding new housing units in all market sectors.
- Complete the MPO’s required 5-year major update to the City’s Long Range Transportation Plan (LRPT).

Planning Operations	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$659,103	\$783,653	\$783,653	\$625,000	\$825,297
Supplies	\$9,548	\$4,600	\$4,600	\$5,400	\$4,600
Purchased Services	\$217,741	\$301,200	\$355,249	\$355,249	\$172,300
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$115,657	\$180,000	\$180,000	\$116,214	\$100,000
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$154,075	\$161,449	\$161,449	\$161,449	\$175,445
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Planning Operations	\$1,156,124	\$1,430,902	\$1,484,951	\$1,263,312	\$1,277,642

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Planning and Community Development Department

Budget by Department

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

- Provided technical assistance to the Finance and Events Departments and was awarded a \$250,000 Montana Historic Preservation Grant for the Mansfield Theater project.
- Worked with Preservation Commission members to replace traditional daubing on the Vinegar Jones Cabin, the oldest known home in Great Falls, with a synthetic solution that will reduce costs and volunteer time while preserving the building’s historic character.
- Partnered with the Bethel Union AME Church and the State Historic Preservation Office to assist in the acquisition of nearly \$700k in grant funding from the Advisory Council on Historic Preservation and the National Park Service to restore a church building central to the history of the South Side of Great Falls.
- Re-initiated a long-cold collaboration with the History Museum by combining our Preservation and their Legacy Awards, making the event better for both organizations.
- Completed a grant-funded structural assessment of the Boston and Montana Barn.

Priority Goals and Objectives – For the Upcoming Year

- Implement Foundation for Montana History grant award to design and install interpretive signs at St. Peter’s Mission.
- Continue to pursue the preservation of the Boston and Montana Barn, which will spare the City the expense of demolition and may contribute to tourism draw in the future.
- Build on last year’s treatment of the Vinegar Jones Cabin by applying a long-wearing penetrating oil to the logs and roof, replacing the bi-annual need to apply traditional boiled linseed oil.
- Conduct community outreach through Preservation Month activities, Preservation Awards, Christmas Ornaments, and Throwback Thursday Facebook Posts.
- Continue to support and participate in the repair and restoration of the Great Falls Civic Center, including implementation of the Mansfield Theater Grant.

Historic Preservation	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$79,899	\$84,272	\$84,272	\$84,272	\$87,914
Supplies	\$606	\$250	\$250	\$20	\$250
Purchased Services	\$18,660	\$4,450	\$9,450	\$11,709	\$9,995
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$1,500	\$0	\$0	\$0	\$0
Internal Service	\$7,761	\$8,645	\$8,645	\$8,645	\$8,428
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Historic Preservation	\$108,427	\$97,617	\$102,617	\$104,646	\$106,587

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Planning and Community Development Department

Budget by Department

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 2-year period.

Goals and Objectives

Major Accomplishments - In the Past Year

- In 2023/2024 fiscal year, 3307 permits were issued and 6136 inspections were completed. There were 723 Public Works and 53 Fire Safety permits issued.
- Commercial building project valuation of 85.9 million. New construction amounted to 37.2 million and alterations, additions and repairs added another 48.7 million.
- Residential building project valuation of 22.2 million. New construction amounted to 53 homes for 15.1 million with alterations, repairs, and additions adding another 7.1 million. Electrical, Mechanical, Plumbing and Signs permit fee valuation of \$295,100.
- Completed 2-1/2 year exterior Civic Center Façade Project in December 2023.
- Updated our Building Department fee structure to reflect a balanced budget.

Priority Goals and Objectives – For the Upcoming Year

- Develop and implement Commercial and Residential Plan Review Guides for more efficient plan reviews.
- Coordinate P&CD Code Enforcement with Public Works to identify needs to implement for a successful Weed Enforcement program.
- Add additional certification requirements to job descriptions for staff cross training and inspection coverage.
- Develop and implement Residential inspection checklists for more consistent inspections.
- Continue positive outreach to architects, engineers, developers and the general public as new procedures are implemented to better serve the community.

Planning and Community Development Department

Budget by Department

Building Permits	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$1,049,902	\$1,247,719	\$1,247,719	\$1,196,309	\$1,300,899
Supplies	\$17,242	\$15,000	\$15,000	\$15,000	\$15,300
Purchased Services	\$180,016	\$103,850	\$115,090	\$142,462	\$263,050
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$15	\$0	\$0	\$0	\$0
Internal Service	\$356,400	\$228,623	\$228,623	\$228,623	\$249,205
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Building Permits	\$1,603,575	\$1,595,192	\$1,606,432	\$1,582,394	\$1,828,454

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Hazard Removal

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

Hazard Removal	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$248	\$0	\$0	\$2,335	\$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	\$248	\$0	\$0	\$2,335	\$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.

Planning and Community Development Department

Budget by Department

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

- Implemented a trial of 2-hour free parking in the North Garage to raise awareness of public parking opportunities in the downtown.
- Reactivated the Parking Advisory Commission (PAC) to receive public input on the downtown parking program.
- Worked with the Street Department to ensure that blue curb markings are painted for downtown handicapped parking spaces.
- Completed a structural assessment of the South Garage to initiate implementation of needed capital improvements to this garages.
- Completed a fire sprinkler project within the North Garage to come into compliance with fire code.

Priority Goals and Objectives – For the Upcoming Year

- Renew service contracts with Passport and SP+, while working towards decreasing the department’s workload in managing the downtown parking program.
- Install automated equipment in North Garage & South Garage enabling after-hours service in response to increased demand for parking during events scheduled in the downtown.
- Increase signage throughout the downtown district to better inform visitors about downtown parking opportunities.
- Create an inventory of assets and develop a CIP list.
- Present Parking information to the City Commission, including the budget, at a work session.

Parking	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$80,287	\$107,731	\$107,731	\$100,000	\$106,852
Supplies	\$3,402	\$3,500	\$3,500	\$3,500	\$3,500
Purchased Services	\$509,061	\$547,551	\$547,551	\$535,183	\$547,551
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$634)	\$0	\$0	\$0	\$0
Internal Service	\$68,100	\$77,919	\$77,919	\$77,919	\$86,850
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Parking	\$660,215	\$736,701	\$736,701	\$716,602	\$744,753

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Police Department

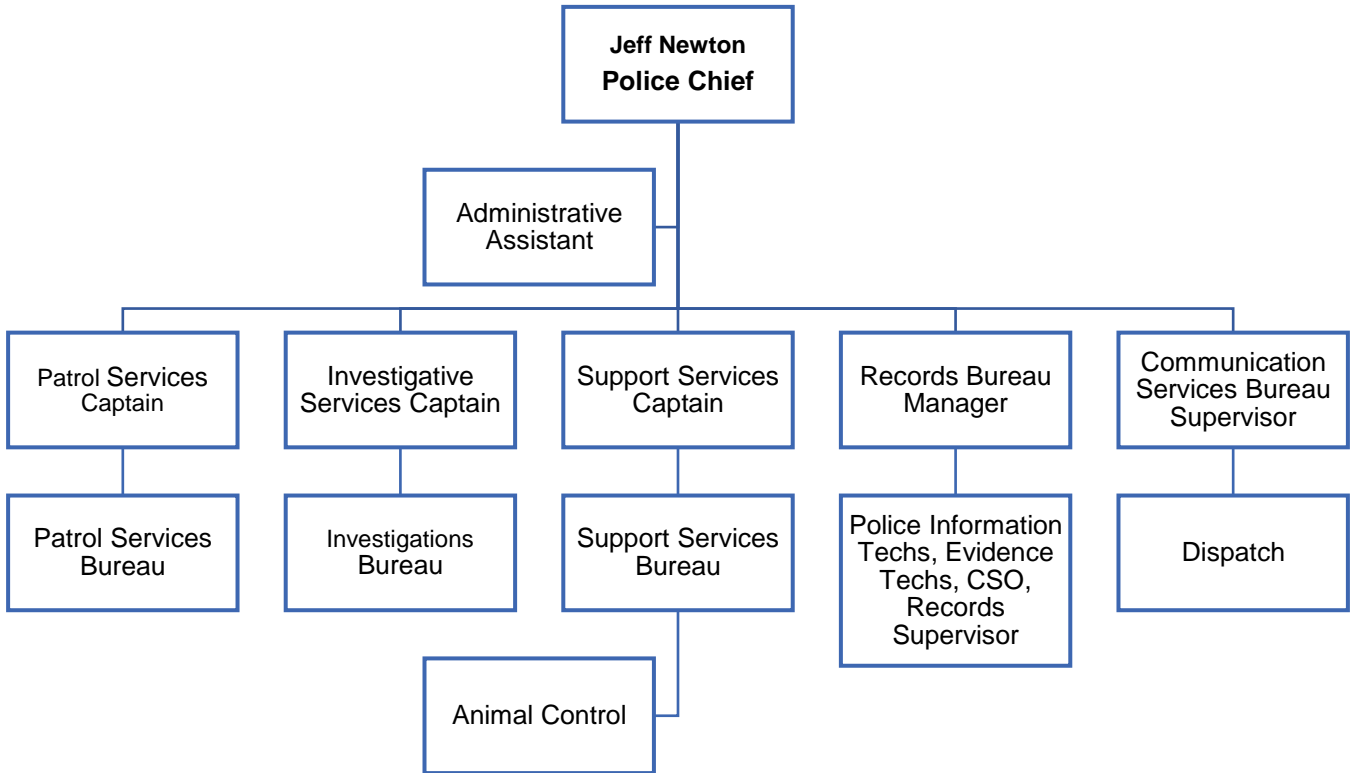
MISSION STATEMENT

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted
Police			
Admin	1.75	1.75	1.75
Patrol Services	60.00	60.00	61.00
COPS Grant	3.00	3.00	3.00
Detectives	23.00	23.00	21.00
Support Services	13.67	13.67	14.67
Records Bureau	10.00	10.00	10.00
HIDTA Task Force	1.00	1.00	1.00
Dispatch Services	23.58	23.58	23.58
Police Department Total	136.00	136.00	136.00

Police Department

Budget by Department

Police Administration

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

Police Admin	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$228,141	\$241,221	\$241,221	\$241,221	\$255,213
Supplies	\$207,145	\$206,583	\$206,583	\$193,069	\$199,357
Purchased Services	\$115,516	\$175,361	\$175,361	\$159,544	\$149,466
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$2,284,195	\$2,353,837	\$2,353,837	\$2,353,837	\$2,521,825
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Police Admin	\$2,834,997	\$2,977,002	\$2,977,002	\$2,947,671	\$3,125,861

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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

- Continue to work with Support and Investigative Services to obtain and maintain/improve staffing levels by implementing new recruiting and retention strategies.
- Continue to expand and develop new training to assist officers in their mental health and the challenges they face with the ever-changing environment of police work.
- Expand and add additional members to the HRU team by combining efforts and manpower with the Cascade County Sheriff's Office.
- Develop strategies contingent on the passage/failure of the Public Safety Mill Levy based on the capacity of the police department staffing.
- Upgrade of pistols and optics for GFPD High Risk Unit (HRU) to complete transition for utilization with night vision devices.

Police Department

Budget by Department

Priority Goals and Objectives – For the Upcoming Year

- Identify, train and certify patrol officers on pursuit intervention technique (PIT) to mitigate/end pursuits.
- All patrol squads to complete and implement team building training that was instructed by Mark Willmarth.
- Continue to work with Support and Investigative Services to obtain and maintain/improve staffing levels by implementing new recruiting and retention strategies.
- Complete training, certifications, and implementation of revamped drone program operators and newly purchased equipment.
- Work with Investigative Services Bureau on development of crime scene processing procedures and training for both training days and roll-call style training.

Patrol	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$7,146,474	\$7,539,603	\$7,539,603	\$7,416,266	\$7,677,836
Supplies	\$58,705	\$59,584	\$59,584	\$85,580	\$59,584
Purchased Services	\$29,496	\$30,095	\$30,095	\$20,218	\$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	\$7,234,675	\$7,629,282	\$7,629,282	\$7,522,064	\$7,767,515

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Investigative Services Bureau

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

Goals and Objectives

Major Accomplishments - In the Past Year

- Dismantled major drug trafficking organizations (Fentanyl).
- Assigned Detectives (3) received UAV Certification.
- Received training in critical areas i.e. Bloodstain Pattern Analysis, Shooting Reconstruction, Child Death Investigation, Advanced Forensic Interview.
- Selected new USMS Task Force Member which allowed SVU to gain back an investigator that was temporarily assigned to the USMS TF.
- Established working group for SANE Program.

Police Department

Budget by Department

Priority Goals and Objectives – For the Upcoming Year

- Establish SANE program with 24/7/365 coverage.
- Establish a after action review of court trials (Major Cases) Guilty/Not Guilty – Lessons learned – County Attorney’s Office, Investigators, ISB supervisor Team.
- Continue to identify and dismantle out of state groups setting up DTO’s, especially dealing in Fentanyl due to increased profits in our community.
- Continue to improve skillsets for detectives in technology dependent cases i.e. FARO, Cellbright phone extraction, UAV Crime Scene documentation.
- Fill vacant positions in General Case and HIDTA.

Investigation Services	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$3,156,368	\$3,080,481	\$3,080,481	\$3,288,869	\$2,995,762
Supplies	\$26,497	\$29,159	\$29,159	\$35,551	\$29,159
Purchased Services	\$15,430	\$15,385	\$15,385	\$15,385	\$15,385
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Investigation Services	\$3,198,295	\$3,125,025	\$3,125,025	\$3,339,805	\$3,040,306

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

- Completed carpet replacement in administrative offices on first and second floor. Cost at \$45,862.61.
- Completed purchase and installation of new MDT’s for ACO vehicles and complete install of vehicle storage vaults and associated equipment in patrol vehicles. This equipment was purchased through the 2022 Justice Assistance Grant.

Police Department

Budget by Department

- Received the 2023 Justice Assistance Grant for funds to purchase new Tasers for SRO's and detectives as well as gas mask (HRU) radio emitters. GFPD's funding amount in this grant is \$32,922.00.
- Installation of desks, chairs, phones, computers and associated infrastructure in the patrol briefing area. This will function as the temporary backup 911 location as well as provide patrol officers with a work area in the building to complete reports.
- Hosted Advanced Shooting Reconstruction course through Forensic Training Source, allowing several GFPD Detectives to attend. Course is world renowned and cost prohibitive to travel to. 30 attendees from all over the United States attended.

Priority Goals and Objectives – For the Upcoming Year

- Begin replacement of Animal Control vehicles. These aging 2011 vehicles are beginning to mechanically become unreliable. We will be working with the city shop manager on this process.
- Fully engage new legitimate recruiting tool and partner, TownSquare Media, to fully staff the 911-Center.
- Utilize recruitment momentum through collaboration with Interview Now, www.joingreatfallspd.com to fully staff Sworn Personnel.
- Apply for Justice Assistance Grant (Byrne) and utilize funds for implementing new conference media room in current space within GFPD.
- Complete GFPD Front Counter project utilizing SLIPA funds.

Support Services	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$1,487,999	\$1,633,789	\$1,633,789	\$1,576,452	\$1,846,878
Supplies	\$204,898	\$114,999	\$114,999	\$127,159	\$114,999
Purchased Services	\$251,908	\$187,923	\$187,923	\$168,723	\$223,159
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	\$1,944,805	\$1,936,711	\$1,936,711	\$1,872,334	\$2,185,036

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.

Police Department

Budget by Department

Goals and Objectives

Major Accomplishments - In the Past Year

- All audits were complete in Evidence in preparation for a move to the new addition. Although a gun auction has not been possible, staff continue to research and prepare for an auction.
- Plans for the new evidence addition were finalized and sent to bid in early 2024. Many adjustments were made to ensure the space met our needs and budget. Groundbreaking is scheduled for August 5, 2024.
- Web reports have unexpectedly slowed in the past year. This has allowed the two CSO employees to assume all SVOR duties from Records staff to include the required MSR updates mandated from the State. Records is fully staffed and able to move forward on projects that ultimately save the department thousands of dollars.
- The bureau has maintained 2 dedicated volunteers that scan old paper case files into the network that are later added to Pro-Suite by Records staff. 2010 & 2011 case files were complete. All remaining paper records have been boxed and stored in a smaller location allowing the department to utilize the large, now empty room as a new conference room.
- With some over & above budget for digitizing old arrest files, we were able to send off 60 banker boxes for digitization. In addition, Records staff have been able to scan and digitize many of the files on their own. This allowed for the removal of at least 10 filing cabinets of paper storage. The remaining records were moved to a smaller storage location allowing the empty space to be used as my office. My old office is now a shared office for Patrol Lieutenants that was much needed as Patrol have outgrown their space.

Priority Goals and Objectives – For the Upcoming Year

- Continue preparation for the construction and move to the new evidence addition. Move-in date should be in late 2025.
- Digitize 2012 & 2013 case files (volunteers). At this point, all case file records will be removed from the cage in the gym and continued efforts can be made to clear out the cage completely.
- Complete the remodel of the lobby front counter for safety and security reasons.
- Continue digitizing old arrest files. I will not have a budget for it in FY2025 (spent under FY2024 budget), however, Records staff continue to keep this project going when time allows. The goal is to have all arrest files digitized and not maintain paper files. This project will likely take a couple years.
- A major upgrade to Central Square/Pro-Suite took place earlier in 2024. This included the mandated NIBRS changes made at the State and Federal level. The process was quite disruptive and continues to be a challenge. My goal is to work with both MBCC and Pro-Suite staff to work thru the bugs so our reporting is complete and accurate and our department gets credit for all the hard work they do.

Police Department

Budget by Department

Records Bureau	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$648,315	\$760,799	\$760,799	\$810,776	\$865,007
Supplies	\$31,430	\$32,645	\$32,645	\$22,866	\$23,645
Purchased Services	\$669	\$2,250	\$2,250	\$1,518	\$7,300
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	\$680,414	\$795,694	\$795,694	\$835,160	\$895,952

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.

Goals and Objectives

Major Accomplishments - In the Past Year

- Resolved minor plumbing issues & upgrades at the ECC.
- Resolved several telephone issues with Lumen & CentralSquare.
- Resolved HVAC issues at the ECC.
- Our new CentralSquare server is now operational.
- National Public Safety Telecommunicators Week – Awards & Recognition.

Priority Goals and Objectives – For the Upcoming Year

- Retention – focus on efforts to keep our current employees.
- Recruitment – an ongoing effort to fill our vacant positions.
- Recognition – National Public Safety Telecommunicators Week.
- Relocation – exploring several viable options.
- Monitor the State’s progress towards a Statewide ESINet.

Police Department

Budget by Department

911 Dispatch Center	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$1,576,944	\$2,105,596	\$2,105,596	\$1,800,000	\$2,126,118
Supplies	\$55,846	\$10,201	\$10,201	\$31,018	\$10,201
Purchased Services	\$230,180	\$246,775	\$246,775	\$230,000	\$238,690
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$216,141	\$236,908	\$236,908	\$236,908	\$268,862
Capital Outlay	\$0	\$0	\$0	\$0	\$29,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total 911 Dispatch Center	\$2,079,111	\$2,599,480	\$2,599,480	\$2,297,926	\$2,672,871

Full Financial Summary on page(s) 164

COPS Grant

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

COPS Grant	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$208,130	\$317,225	\$317,225	\$147,521	\$366,708
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	\$208,130	\$317,225	\$317,225	\$147,521	\$366,708

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.

Police Department

Budget by Department

911 Special Revenue	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$10,035	\$0	\$0	\$7,224	\$0
Purchased Services	\$132,441	\$0	\$0	\$135,594	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$346,674	\$346,674	\$346,674	\$346,674	\$346,674
Total 911 Special Revenue	\$489,151	\$346,674	\$346,674	\$489,492	\$346,674

Full Financial Summary on page(s) 122

Police Special Revenue

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

911 Special Revenue	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$98,663	\$0	\$0	\$99,021	\$0
Purchased Services	\$119,648	\$900	\$900	\$109,878	\$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	\$31,610	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total 911 Special Revenue	\$249,921	\$900	\$900	\$208,899	\$900

Full Financial Summary on page(s) 123

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).

Police Department

Budget by Department

HIDTA Assets	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$18,405	\$0	\$0	\$14,252	\$0
Supplies	\$324	\$0	\$0	\$183	\$0
Purchased Services	\$1,036	\$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 HIDTA Assets	\$19,766	\$0	\$0	\$14,435	\$0

HIDTA Grant	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$54,186	\$77,503	\$77,503	\$67,000	\$71,234
Supplies	\$11,820	\$0	\$0	\$3,217	\$0
Purchased Services	\$69,624	\$0	\$0	\$86,686	\$0
Debt Service	\$40,294	\$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	\$175,925	\$77,503	\$77,503	\$156,903	\$71,234

Full Financial Summary on page(s) 124-125

Police Debt Service

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

Police Debt Service	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$231,570	\$231,570	\$231,570	\$231,570	\$231,571
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Police Debt Service	\$231,570	\$231,570	\$231,570	\$231,570	\$231,571

Full Financial Summary on page(s) 87-94



Public Library

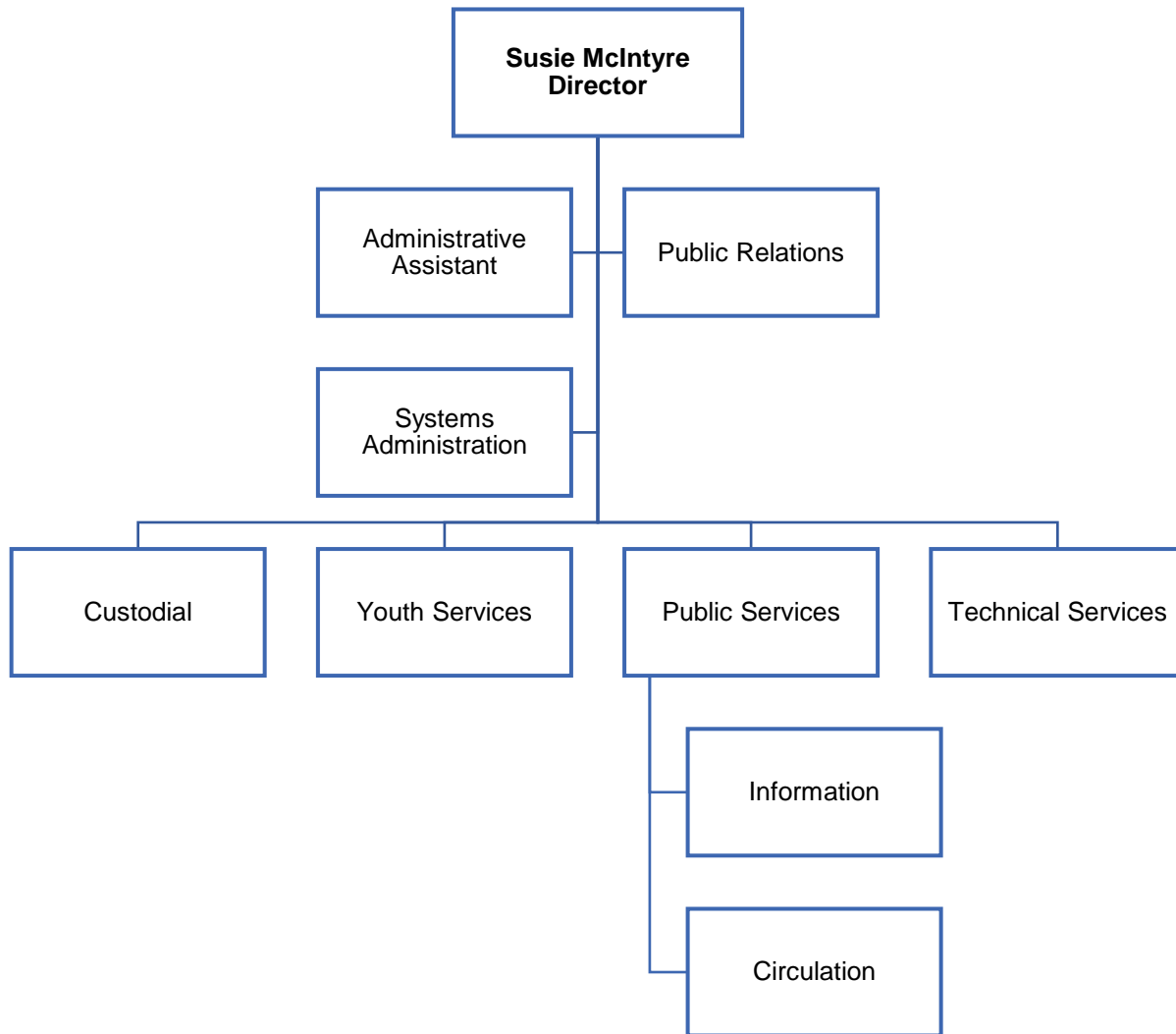
MISSION STATEMENT

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 2023 Actual	FY 2024 Actual	FY 2025 Adopted
Library			
Library Department Total	18.18	31.60	31.57

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

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

Priority Goals and Objectives – For the Upcoming Year

- Support the Library Board to successfully renegotiate the City/Library Agreement.
- Work with Cushing Terrell and our key stakeholders to complete the Library remodel design.
- Continue to implement the Library Levy service expansion plan and work to meet the SMART objectives set by the Library Board.
- Work with the Library Foundation to continue raising funds for the Library remodel including seeking donations and grant funding as appropriate.
- Build a stronger management team—including hiring a assistant director, developing clear team expectations and improving our ability to work together productively.

Library Admin	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$1,201,139	\$1,201,784	\$1,201,784	\$604,000	\$848,936
Supplies	\$21,771	\$26,900	\$33,250	\$500	\$0
Purchased Services	\$222,961	\$217,018	\$217,018	\$75,191	\$100,184
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$299	\$450	\$450	\$0	\$0
Internal Service	\$115,419	\$116,653	\$116,653	\$116,653	\$119,972
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Library Admin	\$1,561,589	\$1,562,805	\$1,569,155	\$796,344	\$1,069,092

Full Financial Summary on page(s) 102-103

Public Library

Budget by Department

Library Levy	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$933,316	\$933,316	\$946,000	\$1,385,128
Supplies	\$0	\$15,043	\$15,043	\$29,717	\$42,000
Purchased Services	\$0	\$95,000	\$95,000	\$164,982	\$212,200
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$300,191	\$450
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Library Levy	\$0	\$1,043,359	\$1,043,359	\$1,440,890	\$1,639,778

Library Bookmobile

Bookmobile	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$2,823	\$0	\$0	\$2,786	\$0
Purchased Services	\$0	\$0	\$0	\$229	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$3,366	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Bookmobile	\$6,189	\$0	\$0	\$3,015	\$0

Full Financial Summary on page(s) 102-103

Public Library

Budget by Department

Library Foundation

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

Library Foundation	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$57,216	\$6,700	\$6,700	\$69,524	\$70,500
Purchased Services	\$245,440	\$233,030	\$551,781	\$245,000	\$1,095,683
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	\$20,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Library Foundation	\$302,655	\$239,730	\$558,481	\$314,524	\$1,186,183

Full Financial Summary on page(s) 104



Public Works Department

MISSION STATEMENT

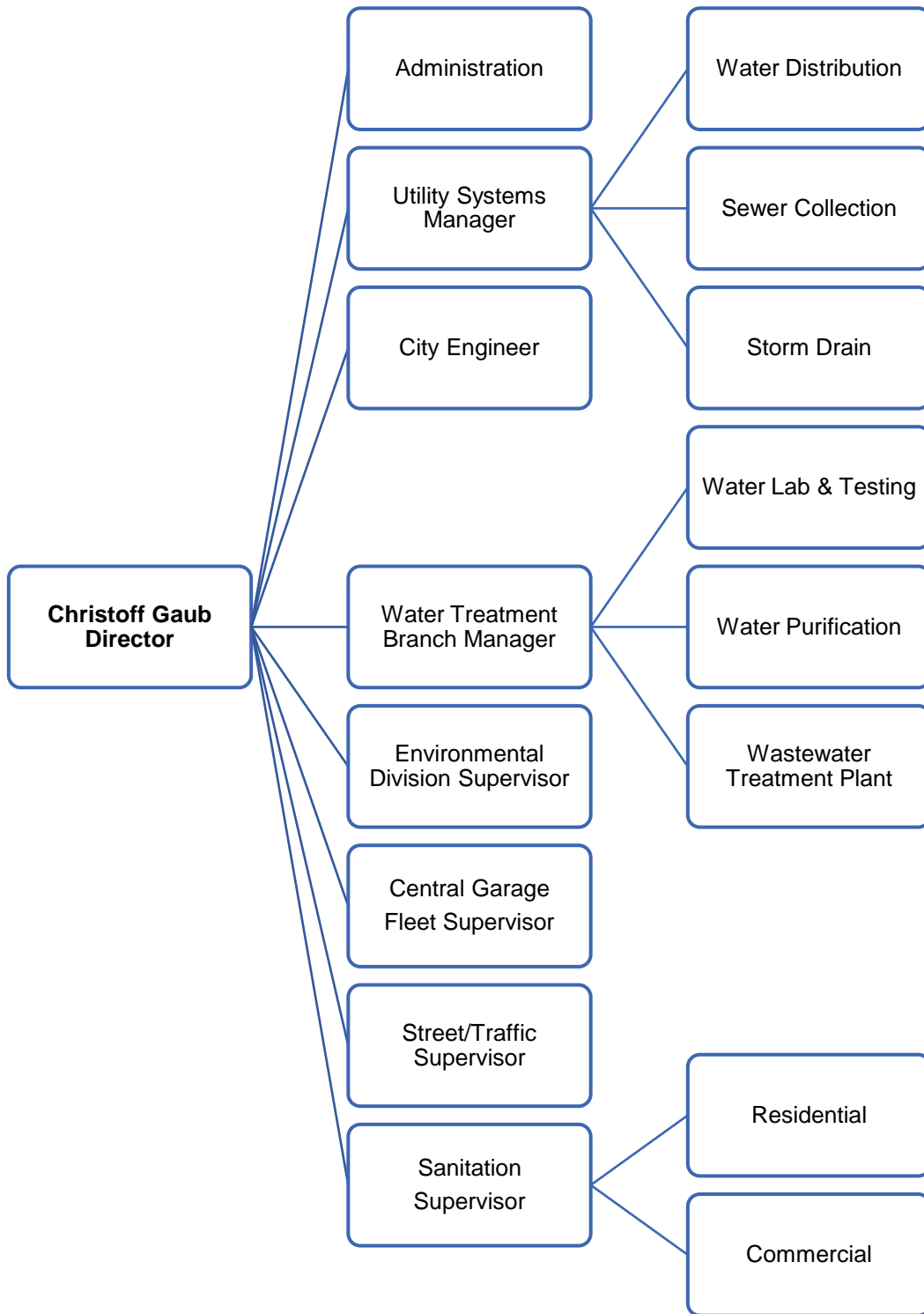
The City of Great Falls Public Works Department will meet the needs of our community by professionally managing the public infrastructure and ensuring a safe, clean, and healthy environment. We will accomplish our Mission by:

- 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)

Public Works

Street Fund			
Street Maintenance	25.06	25.06	24.66
Traffic	5.00	5.00	5.00
Public Works Admin Fund	4.00	4.00	4.00
Engineering Fund	18.25	19.25	18.25
Water Fund			
Lab Testing	2.00	2.00	2.00
Purification	13.90	12.60	12.60
Distribution	18.90	18.85	19.50
Sewer Fund			
Sewer Treatment	0.10	0.40	0.40
Sewer Collection	10.90	10.85	10.30
Environmental Compliance	2.50	2.50	2.50
Storm Drain Fund	2.70	2.80	2.70
Sanitation			
Residential	10.51	10.50	10.83
Commercial	9.51	10.51	10.83
Central Garage	11.93	11.93	11.68
Public Works Department Total	135.25	136.25	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

- Superintendents completed first year in new positions.
- Emphasized safety through meetings, trainings and internal safety audits.
- Community outreach with Department tours and off-site presentations for Community groups and other City Departments to educate and strengthen professional relationships.
- Gave testimony on behalf of the City of Great Falls at the MT DEQ Water Council Nutrient Rule meeting.

Priority Goals and Objectives – For the Upcoming Year

- Continue to provide safe, seamless, cost effective & excellent ratepayer and customer service.
- Continue to evaluate business processes and institute change where appropriate to improve effectiveness, efficiency and transparent, defensible and repeatable processes.

Public Works Department

Budget by Department

- Continue to build a healthy organizational climate through positive leadership, employee education, training and activities to promote capability, safety and wellness in the workplace.
- Hire new Water Plant Manager.
- Finalize organizational changes with OSS, Sanitation Superintendent, Water Division Manager.

Public Works Admin	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$371,358	\$451,141	\$451,141	\$398,162	\$478,363
Supplies	\$31,889	\$29,800	\$29,800	\$20,000	\$34,800
Purchased Services	\$134,660	\$188,539	\$188,539	\$134,000	\$160,650
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$94,902	\$116,471	\$116,471	\$116,471	\$122,072
Capital Outlay	\$22,500	\$180,000	\$185,285	\$2,500	\$18,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Public Works Admin	\$655,309	\$965,951	\$971,236	\$671,133	\$813,885

Full Financial Summary on page(s) 187

Street Maintenance and Traffic

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

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

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

Goals and Objectives

Major Accomplishments - In the Past Year

- In-house reconstruction of 1500 Block 9th Alley N and 100 Block 2nd Alley S. 9th Alley N had been deferred for ten-plus years. Improvements to 2nd Alley S were partially funded with TIF money.

Public Works Department

Budget by Department

- Development of Street Rehab and Routine Maintenance Plans to increase quality and efficiency of operations.
- Completed ADA Improvements and Mill and Overlay on 33rd St S.
- Took advantage of CDBG Funding to Reconstruct 2 Blocks of Street on NW Side.
- Installed Rectangular Rapid Flashing Beacons on River Dr. N for Rivers Edge Trail Foundation and Park and Rec and updated City Traffic Signal Heads with Yellow Back Plate to be MUTCD compliant. Increased Safety for trail and street network users.

Priority Goals and Objectives – For the Upcoming Year

- Overall Condition Index Update – Data Informed Decisions at all levels. Updating data assists in development of detailed Capital Replacement Plans, Pavement Preservation Plans, and Routine Maintenance Operations.
- Complete Phase 1 of ADA Improvements to 32nd St S. Phase 2 ADA Improvements will be followed by an in-house mill and overlay.
- Recruit new hires and become fully staffed.
- Purchase and installation of four Traffic Signal Controller Cabinets in the Downtown Area. Updates required to replace outdated technology passed the expected life cycle (30+yrs). New hardware features advanced communication, remote update, (saves money and time) and provides detailed device health for diagnostics and maintenance (saving on downtime and increased safety).
- Research and Purchase a new Asphalt Milling Machine.

Street Maintenance	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$1,917,319	\$2,197,889	\$2,197,889	\$1,704,200	\$2,373,502
Supplies	\$1,008,495	\$1,677,725	\$1,677,725	\$975,130	\$1,677,725
Purchased Services	\$495,702	\$593,353	\$593,603	\$264,058	\$593,353
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$14,084	\$0	\$0	\$0	\$0
Internal Service	\$1,755,378	\$1,759,058	\$1,759,058	\$1,759,058	\$1,703,799
Capital Outlay	\$247,152	\$3,596,539	\$4,244,251	\$2,453,150	\$7,551,266
Transfer Out	\$60,399	\$0	\$0	\$0	\$0
Total Street Maintenance	\$5,498,529	\$9,824,564	\$10,472,526	\$7,155,596	\$13,899,645

Public Works Department

Budget by Department

Traffic	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$474,516	\$494,441	\$494,441	\$502,457	\$525,761
Supplies	\$146,686	\$168,800	\$168,800	\$168,800	\$183,800
Purchased Services	\$17,757	\$36,985	\$36,985	\$36,985	\$129,015
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$77	\$0	\$0	\$0	\$0
Internal Service	\$94,015	\$90,967	\$90,967	\$90,967	\$114,194
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Traffic	\$733,051	\$791,193	\$791,193	\$799,209	\$952,770

Full Financial Summary on page(s) 117-118

Gas Tax BarSAA

Gas Tax BarSAA	2023 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	\$21,375	\$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	\$891,101	\$0	\$377,333	\$122,121	\$1,600,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Gas Tax BarSAA	\$912,476	\$0	\$377,333	\$122,121	\$1,600,000

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

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

Public Works Department

Budget by Department

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

Water-Central Garage

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

Central Garage	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$8,425	\$20,000	\$29,700	\$29,700	\$31,500
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	\$358,185	\$224,468	\$269,248	\$269,248	\$175,420
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$366,610	\$244,468	\$298,948	\$298,948	\$206,920

Full Financial Summary on page(s) 151-153

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

- Completed lower Northside water main replacement project.
- Repaired 20 water main breaks.
- Installed 664 MXU's, which enable remote reading for water usage and billing.
- Started the water model study, to Identifying critical infrastructure issues.
- Awarded the contract to rehabilitate the 33rd St So water tank at a significant cost savings over constructing new.

Priority Goals and Objectives – For the Upcoming Year

- Complete phase 2 and 3 of Southwest side water main replacement.
- Work on completion of EPA-mandated Lead service line inventory due in October 2024.

Public Works Department

Budget by Department

- Install 600+ MXU's to bring City closer to allowing fix based meter reading installation.
- Replace 10% large water meters (as required); replace all 150 registers on large meters.
- Fully staff the division.

Water Distribution	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$1,463,631	\$1,754,209	\$1,754,209	\$1,415,464	\$1,993,863
Supplies	\$473,443	\$602,450	\$602,450	\$602,450	\$864,150
Purchased Services	\$229,284	\$73,901	\$118,401	\$118,401	\$118,401
Debt Service	\$2,282,444	\$2,281,174	\$2,281,174	\$2,281,174	\$2,281,804
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$4,390	\$0	\$0	\$0	\$0
Internal Service	\$1,041,131	\$1,131,572	\$1,131,572	\$1,131,572	\$1,141,030
Capital Outlay	\$2,665,783	\$4,210,000	\$5,327,017	\$3,874,969	\$4,388,620
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Distribution	\$8,160,105	\$10,053,306	\$11,214,823	\$9,424,030	\$10,787,868

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.

Water Lab & Testing	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$170,295	\$195,568	\$195,568	\$195,568	\$201,253
Supplies	\$16,317	\$27,505	\$27,505	\$27,505	\$27,505
Purchased Services	\$57,362	\$64,350	\$64,350	\$64,350	\$69,950
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$18,572	\$21,224	\$21,224	\$21,224	\$24,854
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Lab & Testing	\$262,546	\$308,647	\$308,647	\$308,647	\$323,562

Full Financial Summary on page(s) 151-153

Public Works Department

Budget by Department

Water Purification

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

Goals and Objectives

Major Accomplishments - In the Past Year

- Complete Solids Mitigation Project (Building) (Spring 2023 to Spring 2024).
- Finish engineering for and start on 33rd St. tank repairs (Rehabilitation).
- Corrosion Control study done and started engineering for chemical feed system.
- Rebuilt #2 Low Service and #1 High Service Motors/Pumps.
- Installed new traveling screen.

Priority Goals and Objectives – For the Upcoming Year

- Finish 33rd St. tank repairs. (Summer 2024 to Winter 2024).
- Start process of Hill 57 project. (Out for Bid Fall 2024).
- Complete Corrosion Control chemical feed system engineering.
- Rebuild High Service #5 Motor/Pump.
- Finish engineering on Head house rebuild project.

Water Purification	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$1,125,022	\$1,289,096	\$1,289,096	\$1,289,096	\$1,314,192
Supplies	\$958,476	\$1,161,705	\$1,161,705	\$1,000,000	\$1,361,705
Purchased Services	\$953,114	\$2,091,618	\$2,216,713	\$1,500,000	\$1,801,618
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$957,446	\$1,010,672	\$1,010,672	\$1,010,672	\$1,095,081
Capital Outlay	\$5,973,261	\$1,800,000	\$7,566,352	\$6,338,746	\$3,752,420
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Water Purification	\$9,967,319	\$7,353,091	\$13,244,538	\$11,138,514	\$9,325,016

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.

Public Works Department

Budget by Department

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

Sewer-Central Garage

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

Central Garage	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$34,180
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	\$520,056	\$460,800	\$499,070	\$499,070	\$261,200
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$520,056	\$460,800	\$499,070	\$499,070	\$295,380

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

- Filled vacant and key Sewer Jet Operator position.
- Continued the root control program, which prevents root intrusion in the main, reducing risk of backup.
- Completed Phase 25 of Sanitary Sewer lining project; 18,743 linear feet of sewer main lined.
- Cleaned approximately 120 miles of Sanitary sewer main.
- Continued our CCTV program, to identify possible future problems in the system.

Public Works Department

Budget by Department

Priority Goals and Objectives – For the Upcoming Year

- Working with an AI company to help identify problems in the system quicker.
- Complete Phase 26 of the sewer lining project, approx. 15,184 linear feet.
- Clean approximately 120 miles of sewer main.
- Continue our CCTV program, to identify possible future problems in the system.
- Working toward a fully staffed division.

Sewer Collections	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$825,454	\$1,000,543	\$1,000,543	\$1,000,543	\$1,009,860
Supplies	\$107,776	\$115,000	\$115,000	\$115,000	\$126,050
Purchased Services	\$653,794	\$51,873	\$347,062	\$347,062	\$51,873
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$878,033	\$956,581	\$956,581	\$956,581	\$1,059,577
Capital Outlay	\$1,188,803	\$2,820,000	\$4,017,214	\$1,733,904	\$1,727,950
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Collections	\$3,653,860	\$4,943,997	\$6,436,400	\$4,153,090	\$3,975,310

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

- Applied for and received NACWA Gold award—1 year of perfect compliance with EPA NPDES permit.
- Completed MT DEQ MPDES permit renewal process. Awaiting renewal or extension notification from MT DEQ.
- Completed Final Basin 1 & 2 construction repairs.
- Completed electrical testing of breakers on substation.
- HVAC for solids building construction began Spring 2024, expected completion Fall 2024.

Priority Goals and Objectives – For the Upcoming Year

- Hire new Water Treatment Branch Manager. Provide training & information to ensure they gain in-depth knowledge of requirements associated with wastewater treatment.

Public Works Department

Budget by Department

- Complete West Side bar screen replacement project.
- Maintain compliance with existing MT DEQ MPDES permits, including sampling protocols, effluent limits, etc. Upon receipt of new permit (if issued), review and update requirements to ensure compliance.
- Continue to work on a way forward for the GCCM LS #1 rehabilitation and redundant river crossing.
- In 2024, design additional centrifuge making a total of 3; Construct in 2025.

Sewer Treatment	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$12,610	\$55,808	\$55,808	\$25,269	\$58,440
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$3,952,691	\$4,604,830	\$4,604,830	\$4,604,830	\$4,825,502
Debt Service	\$1,153,038	\$1,151,856	\$1,151,856	\$1,151,856	\$1,154,928
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	(\$972)	\$0	\$0	\$0	\$0
Internal Service	\$351,188	\$374,124	\$374,124	\$374,124	\$437,516
Capital Outlay	\$5,256,924	\$9,120,000	\$17,805,474	\$5,877,666	\$9,128,720
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Treatment	\$10,725,479	\$15,306,618	\$23,992,092	\$12,033,745	\$15,605,106

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

- Finalized Local Limits and updated City Ordinance accordingly.
- Hosted the City's Household HazWaste Collection Day.
- Updated / modified IPT survey and created FOG survey to create more user friendly experience for applicants.
- Upgraded / replaced flow meter at septage receiving station. New meter is more accurate and reliable allowing for more accurate billing for THW users.
- Continued ongoing discussions and coordination with permitted industrial users in order to continue building effective working relationships.

Priority Goals and Objectives – For the Upcoming Year

- Continue to monitor and address any issues associated with compliance enforcement and/or significant noncompliance by industrial users and THW users.

Public Works Department

Budget by Department

- Continue to host the HazWaste Collection Day and research potential avenues to improve this service to the community (i.e. latex based paint program).
- Continue process to reissue / renew permits for existing industrial users.
- Expand City’s inventory of industrial users (IU) to include non-permitted facilities. This will be a significant under taking with a substantial number of inspections and additional record keeping.
- Review and revise City Ordinance in association with Sector Control updates.

Sewer Environmental	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$196,282	\$240,999	\$240,999	\$240,999	\$275,182
Supplies	\$5,806	\$11,688	\$11,688	\$11,688	\$11,688
Purchased Services	\$31,807	\$172,845	\$172,845	\$135,000	\$172,845
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$50,063	\$54,071	\$54,071	\$54,071	\$56,297
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Sewer Environmental	\$283,958	\$479,603	\$479,603	\$441,758	\$516,012

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

- Continued progress on a full system Storm Drain Master Plan.
- Completed construction on Phase 1 of Central and 3rd St S Storm Drainage project .
- Completed Valeria Way Phase 3 Storm Drainage lining project of 18” to 30” diameter pipe, with 3,084 LFT of sewer main lined.

Public Works Department

Budget by Department

- Continued cleaning and maintenance program on storm drains and inlets to mitigate flooding during storms .
- Continued our CCTV program to identify possible future problems in the system.

Priority Goals and Objectives – For the Upcoming Year

- Continue work on Central and 3rd St S drainage construction, estimated to be completed in Spring 2025.
- Continue design of Smith stormwater pond rehabilitation.
- Continue to clean and maintain storm drain system including 127 miles of main, 2125 manhole covers, 3453 inlets and 91 MS4 outfalls.
- Complete 5th St S storm drainage project.
- Fully staff the division.

Storm Drain Collection	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$25,865	\$32,147	\$32,147	\$22,000	\$21,532
Supplies	\$1,293	\$7,500	\$7,500	\$0	\$28,931
Purchased Services	\$132,751	\$53,712	\$62,212	\$55,000	\$58,712
Debt Service	\$796,308	\$653,000	\$653,000	\$653,000	\$509,200
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$4,898	\$0	\$0	\$0	\$0
Internal Service	\$494,197	\$530,345	\$530,345	\$530,345	\$606,058
Capital Outlay	\$761,686	\$3,508,000	\$5,606,084	\$5,606,084	\$4,678,800
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Collection	\$2,216,997	\$4,784,704	\$6,891,288	\$6,866,429	\$5,903,233

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

- Assisted in updating / finalizing the Storm Drain Design Manual (SDDM) and associated OCCGF updates.
- Updated stormwater related SOPs and provided applicable training.
- Hosted the City’s HazWaste Collection Day.
- Filled Stormwater Specialist position. Jake has become a vital component of our division.
- Continued coordinating with other local entities (Cascade County Health Department, Cascade Conservation District & Sun River Watershed Group).

Public Works Department

Budget by Department

Priority Goals and Objectives – For the Upcoming Year

- Begin process of implementing PCP. Discuss with folks in the field to gauge the level of interest, determine logistics (location, price, etc.), next steps, etc. As well as continuing to develop relationships with local contractors to assist in SWPPP development and compliance.
- Continue to host the HazWaste Collection Day and research potential avenues to improve this service to the community (i.e. latex based paint program).
- Continue to evaluate how ENV interacts with other Departments during development review and ensure our items being reviewed and addressed appropriately.
- Update City’s MS4 Stormwater Management Plan (SWMP) to reflect program updates as well as LID requirements.
- Continue to develop MS4 post-construction BMP inventory and inspection process. Check is with facilities already contacted. Reach out and establish communication with newly completed facilities.

Storm Drain Environmental	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$196,446	\$230,835	\$230,835	\$375,000	\$268,332
Supplies	\$2,752	\$14,878	\$14,878	\$5,000	\$14,878
Purchased Services	\$23,492	\$174,747	\$174,747	\$100,000	\$179,747
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$47,563	\$52,648	\$52,648	\$52,648	\$61,558
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Environmental	\$270,253	\$473,108	\$473,108	\$532,648	\$524,515

MS4 PHASE II UPGRADES	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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 MS4 Upgrades	\$0	\$400,000	\$400,000	\$0	\$400,000

Full Financial Summary on page(s) 157-158

Public Works Department

Budget by Department

Sanitation

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

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

The Residential Division is responsible for the collection and transportation of solid waste from residential customers to approved disposal sites. Containers are provided to customers and 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

- Continue to add Residential customers daily.
- Continue to add Commercial customers (13 in the month of May).
- Got a Sanitation Superintendent approved for hire.
- Ordered 1 new commercial rear load truck and 2 new side load trucks.
- Changed drivers on 2 commercial routes and updated routes to make them more efficient.

Priority Goals and Objectives – For the Upcoming Year

- Hire a Superintendent.
- Hopefully get our new roll-of truck that we ordered 2 years ago.
- Explore the options of changing rear load commercial routes over to front load.
- Continue to look at all Residential and Commercial routes to finds ways to make them more efficient.
- Update our fleet.

Public Works Department

Budget by Department

Central Garage	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$14,640	\$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	\$401,079	\$607,248	\$607,248	\$607,248	\$1,299,240
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central Garage	\$415,719	\$607,248	\$607,248	\$607,248	\$1,299,240

Sanitation Commercial	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$832,227	\$918,063	\$918,063	\$918,063	\$1,008,850
Supplies	\$241,466	\$240,635	\$240,635	\$240,635	\$240,635
Purchased Services	\$489,250	\$436,822	\$436,822	\$438,821	\$495,922
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$3,093	\$0	\$0	\$0	\$0
Internal Service	\$438,301	\$512,579	\$512,579	\$512,579	\$564,529
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total San. Commercial	\$2,004,337	\$2,108,099	\$2,108,099	\$2,110,098	\$2,309,936

Sanitation Residential	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$842,316	\$924,329	\$924,329	\$924,329	\$1,012,573
Supplies	\$334,367	\$294,706	\$294,706	\$294,706	\$294,706
Purchased Services	\$773,457	\$755,533	\$755,533	\$755,533	\$796,433
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$3,340	\$0	\$0	\$0	\$0
Internal Service	\$580,761	\$640,717	\$640,717	\$640,717	\$681,953
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total San. Residential	\$2,534,242	\$2,615,285	\$2,615,285	\$2,615,285	\$2,785,665

Full Financial Summary on page(s) 159-160

Public Works Department

Budget by Department

Central Garage

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

Goals and Objectives

Major Accomplishments - In the Past Year

- Completed storage building #3 repairs.
- New Fire Engine #4 is delivered and is in service.
- Public Works Generator project is currently under construction. It is expected to be complete by fall of 2024.

Priority Goals and Objectives – For the Upcoming Year

- Paint inside of Central Garage’s main shop.
- Complete shop air system upgrade.
- Update lighting in main shop.
- Take delivery of new Sanitation Units and put units into service.
- Assist street division in purchasing new milling machine.

Central Garage	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$952,310	\$1,097,395	\$1,097,395	\$1,097,395	\$1,119,029
Supplies	\$1,057,052	\$913,618	\$913,618	\$913,618	\$914,798
Purchased Services	\$175,838	\$86,125	\$289,952	\$200,000	\$86,125
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$150	\$0	\$0	\$0	\$0
Internal Service	\$243,923	\$274,249	\$274,249	\$274,249	\$251,038
Capital Outlay	\$774,171	\$1,183,830	\$3,653,116	\$3,000,000	\$1,345,030
Transfer Out	\$24,500	\$0	\$0	\$0	\$0
Total Central Garage	\$3,227,943	\$3,555,217	\$6,228,330	\$5,485,262	\$3,716,020

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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.

Public Works Department

Budget by Department

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

Goals and Objectives

Major Accomplishments - In the Past Year

- Transitioned development review from Planning and Community Development to Public Works Engineering. Continued educating staff engineers on completing consistent development review to ensure Public Works has capacity to respond to the City's development needs.
- Created the Engineering Support Specialist position to better manage and track the Capital Improvement Program and manage the Engineering Division's extensive project portfolio. This position is responsible for ensuring the completion of taskers and overall cohesiveness with the other departments within Public Works.
- Purchased and installed a permanent GPS base station at the Public Works Compound; which will decrease the amount of setup and teardown time required each time staff completes surveys. The permanent base station also eliminates the chance for error while setting up the base station in the field, improving the overall quality of Engineering's surveys.
- Developed software solutions that enable Engineering to determine the available capacity of the City's Storm Drainage System.
- Engineering provided support and continued involvement in the comprehensive process for development review and management of development related projects. Engineering also supported and is supporting the development of the overall City Growth Plan.

Priority Goals and Objectives – For the Upcoming Year

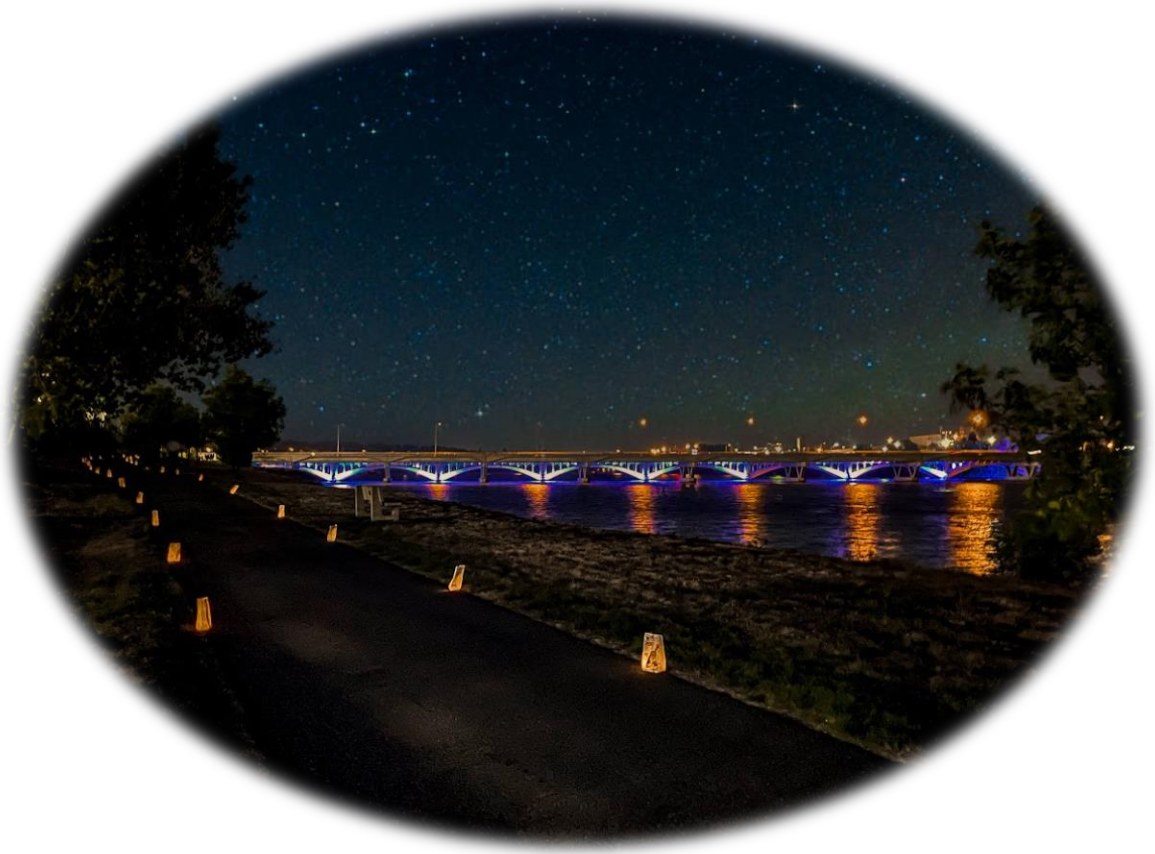
- Continue to manage and improve Engineering's overall structure and business processes and institute change where appropriate to improve effectiveness, efficiency, and transparent, defensible, and repeatable processes especially as it relates to interactions with the development community.
- Finish the over-haul and the revamp of the City's American's With Disabilities Act Transition Plan and present the plan to the Commission for consideration.
- Hire and train the Engineering Support Specialist position and continue to work on filling the two vacant Civil Engineering position and the vacant Civil Engineer Project Manager position.
- Streamline the invoice pay application routing process to reduce the time it takes to get a contractor paid and to reduce the chance of an application being lost. Develop the pay application routing process to be similar to the improved Intent to Create process.
- Finish developing software solutions to enable Engineering to determine the available capacity of the City's Sewer System.

Public Works Department

Budget by Department

Engineering	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$1,500,692	\$2,142,829	\$2,142,829	\$1,756,808	\$2,160,911
Supplies	\$56,389	\$39,108	\$39,108	\$51,000	\$39,108
Purchased Services	\$76,078	\$102,980	\$102,980	\$102,980	\$102,980
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$27,996	\$0	\$0	\$0	\$0
Internal Service	\$310,436	\$362,959	\$362,959	\$362,959	\$403,967
Capital Outlay	\$27,914	\$7,000	\$7,000	\$0	\$7,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Engineering	\$1,999,506	\$2,654,876	\$2,654,876	\$2,273,747	\$2,713,966

Full Financial Summary on page(s) 186



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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$11,101	\$10,001	\$10,001	\$10,001	\$9,998
Purchased Services	\$1,208,009	\$1,299,444	\$1,299,444	\$1,299,444	\$1,360,177
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$158,115	\$161,981	\$161,981	\$161,981	\$168,052
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Street Lighting Districts	\$1,377,225	\$1,471,426	\$1,471,426	\$1,471,426	\$1,538,227

Full Financial Summary on page(s) 132

Master Debt SILD

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

Master Debt SILD	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$3,271	\$4,246	\$4,246	\$4,246	\$4,057
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	\$34,410	\$0	\$0	\$0	\$0
Total Master Debt SILD	\$37,681	\$4,246	\$4,246	\$4,246	\$4,057

Full Financial Summary on page(s) 139

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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$1,359	\$1,390	\$1,390	\$1,390	\$1,438
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$35,574	\$0	\$0	\$0	\$0
Total Improvement District Revolving	\$36,933	\$1,390	\$1,390	\$1,390	\$1,438

Full Financial Summary on page(s) 138

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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$57	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$720,014	\$765,508	\$765,508	\$643,428	\$730,465
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	\$720,071	\$765,508	\$765,508	\$643,428	\$730,465

Special Districts

Budget by Department

BID	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$75	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$263,133	\$264,000	\$264,000	\$264,000	\$303,273
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	\$263,208	\$264,000	\$264,000	\$264,000	\$303,273

Full Financial Summary on page(s) 119-120

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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$1,682	\$0	\$28,015	\$2,000	\$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	\$1,682	\$0	\$28,015	\$2,000	\$0

Full Financial Summary on page(s) 119-120

Special Districts

Budget by Department

Economic Revolving

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

Economic Development	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Economic Development	\$0	\$0	\$0	\$0	\$0

Full Financial Summary on page(s) 111

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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$850	\$0	\$0	\$1,000	\$0
Debt Service	\$95,013	\$95,450	\$95,450	\$95,450	\$95,838
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$27,252	\$30,274	\$30,274	\$30,274	\$49,734
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central MT Ag Tech TID	\$123,115	\$125,724	\$125,724	\$126,724	\$145,572

Full Financial Summary on page(s) 107

Special Districts

Budget by Department

Airport TID

This fund is used to account for fund operations for the Airport Tax Increment District. Revenues come from the tax increment of the Airport District.

Airport TID	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$5,172	\$0	\$0	\$166,100	\$0
Debt Service	\$0	\$0	\$0	\$33,000	\$65,650
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$8,062	\$14,825	\$14,825	\$14,825	\$15,519
Capital Outlay	\$300,000	\$0	\$0	\$521,184	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Central MT Ag Tech TID	\$313,234	\$14,825	\$14,825	\$735,109	\$81,169

Full Financial Summary on page(s) 108

Downtown TID Bonds

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

Downtown TID Bonds	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$303,066	\$500,000	\$500,000	\$300,000	\$500,000
Debt Service	\$412,825	\$412,725	\$412,725	\$412,725	\$412,525
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$117,543	\$117,573	\$117,573	\$117,573	\$158,868
Capital Outlay	\$0	\$0	\$364,277	\$489,117	\$0
Transfer Out	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Downtown TID	\$1,333,434	\$1,530,298	\$1,894,575	\$1,819,415	\$1,571,393

Full Financial Summary on page(s) 137

Special Districts

Budget by Department

Downtown TID Capital Projects

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

	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 06/10/2024	2025 Adopted Budget
Downtown TID Cap Proj.					
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$46,528	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$479,913	\$0	\$596,849	\$596,849	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Downtown TID Cap Proj.	\$526,441	\$0	\$596,849	\$596,849	\$0

Full Financial Summary on page(s) 146

East Industrial Ag Tech Park

This fund is used to account for fund operations for the East Industrial Ag Tech Park. Revenues come from the tax increment of the East Industrial Ag Tech Park.

East Industrial Ag Tech Park	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$28,855	\$29,238	\$29,238	\$29,238	\$31,875
Capital Outlay	\$330,540	\$327,250	\$327,250	\$327,250	\$358,000
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total East Industrial Ag Tech Park	\$359,395	\$356,488	\$356,488	\$356,488	\$389,875

Full Financial Summary on page(s) 110

Special Districts

Budget by Department

West Bank TID

The West Bank Tax Increment District is a debt service fund created to account for the bonded indebtedness on the West Bank Urban Renewal District. Revenues come from the tax increment of the West Bank District.

West Bank TID	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$8,004	\$0	\$0	\$9,640	\$0
Debt Service	\$262,730	\$263,541	\$263,541	\$263,541	\$264,138
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$66,043	\$67,953	\$67,953	\$67,953	\$75,208
Capital Outlay	\$0	\$0	\$343,942	\$343,942	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total West Bank TID	\$336,777	\$331,494	\$675,436	\$685,076	\$339,346

Full Financial Summary on page(s) 136

Soccer Park Bond

The Soccer Park GO Bond Fund was created to account for 20-year General Obligation Bonds of \$2,500,000 issued to contribute to the construction of a \$3,400,000 15-field soccer park. Voters approved the bond issue in 2004. The last debt service payment is in FY 2024.

Soccer Park Bond	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Debt Service	\$163,161	\$164,480	\$164,480	\$164,480	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$4,689	\$4,796	\$4,796	\$4,796	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Soccer Park Bond	\$167,850	\$169,276	\$169,276	\$169,276	\$0

Full Financial Summary on page(s) 135

Special Districts

Budget by Department

General Obligation Taxable Bonds

General Obligation Taxable Bond is a debt service fund created to account for bonded indebtedness for the purpose of paying a portion of the costs of design, engineering, feasibility, and environmental review with respect to Highwood Generating Station. Original bonds were issued in 2005 and refinanced in 2014. This fund will be closed in fiscal year 2023. The last debt service payment was made June 30, 2022.

General Obligation Taxable Bonds	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$9,057	\$0	\$0	\$0	\$0
Total General Obligation Taxable Bonds	\$9,057	\$0	\$0	\$0	\$0

Full Financial Summary on page(s) 140

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	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$4,110	\$0	\$7,742	\$4	\$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	\$322,630	\$104,462	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total General Capital Projects	\$4,110	\$0	\$330,372	\$104,466	\$0

Full Financial Summary on page(s) 142-144

Special Districts

Budget by Department

General Capital Projects – Animal Shelter

Animal Shelter	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$4,102	\$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	\$86,055	\$62	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Animal Shelter	\$4,102	\$0	\$86,055	\$62	\$0

Full Financial Summary on page(s) 142-144

General Capital Projects – Neighborhood Council

Neighborhood Council	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$5,495	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Neighbor. Council	\$0	\$0	\$5,495	\$0	\$0

Full Financial Summary on page(s) 142-144

Special Districts

Budget by Department

General Capital Projects – Miscellaneous Admin

Miscellaneous Admin	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 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	\$170,647	\$104,400	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Miscellaneous Admin	\$0	\$0	\$170,647	\$104,400	\$0

Full Financial Summary on page(s) 142-144

General Capital Projects – Public Works Admin

Public Works Admin	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Projected Amount as of 6/10/2024	2025 Adopted Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$8	\$0	\$2,247	\$4	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Contributions & Other	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Internal Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$65,928	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Public Works Admin	\$8	\$0	\$68,175	\$4	\$0

Full Financial Summary on page(s) 142-144

City of Great Falls
Adopted Budget
Fiscal Year 2025

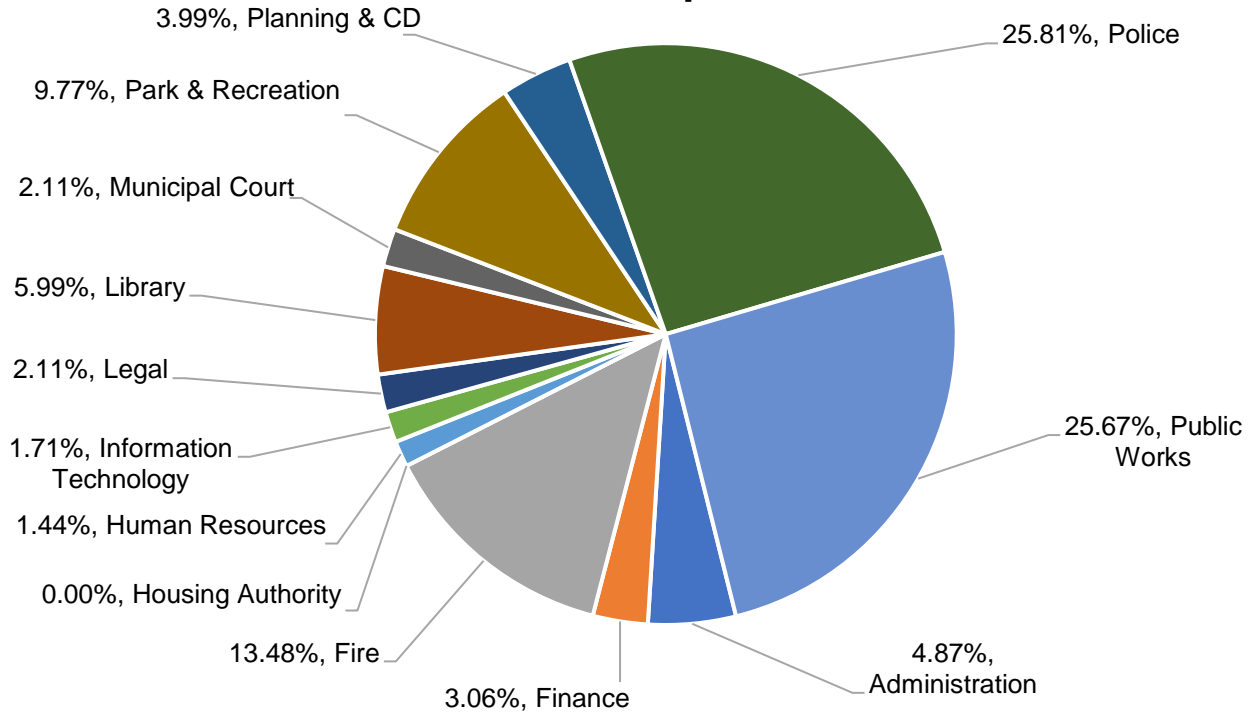
Employee Summary

Full Time Equivalents (FTEs)

Employee Summary

FY2025 FTE Count – Full and Part-Time Positions

FY2025 Proposed FTE Count



	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted
Administration	34.17	34.89	25.67
Finance	16.10	18.10	16.10
Fire	71.00	71.00	71.00
Housing Authority	18.50	0.00	0.00
Human Resources	7.60	7.60	7.60
Information Technology	0.00	0.00	9.00
Legal	10.29	11.39	11.10
Library	18.18	31.60	31.57
Municipal Court	10.49	10.59	11.09
Park & Recreation	28.49	28.38	51.45
Planning & CD	24.53	21.10	21.00
Police	136.00	136.00	136.00
Public Works	135.25	136.25	135.25
Total Full & Part-Time Positions*	510.60	506.90	526.83

*Temporary and Seasonal employees not included

Full Time Equivalents (FTEs)

Employee Summary

Changes to FTE Counts in FY2025

General Fund

City Commission	Added part time Neighborhood Council position	0.50
Court	Second judge for a full year instead of half the year	0.50
Legal	Removed File Clerk Intern	(0.29)
Park & Recreation	Removed Pool Specialist	(1.00)
Park & Recreation	Added Park Laborer	1.00

Finance Fund

Reorganized ARPA Project Manager and CDBG Administrator	(2.00)
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Library

Implementation of passed Mill Levy plan	(0.03)
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Civic Center Events

Removed part-time laborer	(0.72)
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Park & Recreation

Recreation	Closing of old Recreation Center	(2.88)
Aim High Big Sky	Opening of new Recreation Center	25.95

Planning & Community Development

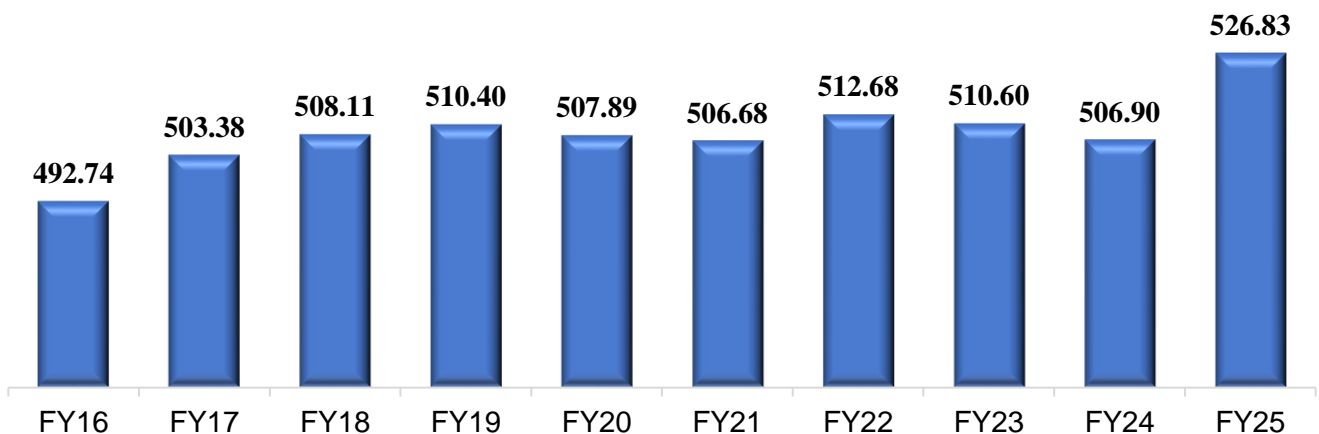
Reorganized employee allocation between different funds	(0.10)
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Public Works

Street	Removed Program Specialist	(0.40)
Engineering	Removed two ARPA positions and added a Portfolio Manager	(1.00)
Sanitation	Removed Program Specialist and added a Superintendent	0.65
Central Garage	Removed Program Specialist	(0.25)

Total Change in FTEs 19.93

10 Year History of FTEs



Full Time Equivalents (FTEs)

Employee Summary

FTEs by Department and Division			
	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted
Administration			
Mayor/City Commission	1.25	1.25	1.75
City Manager	3.00	3.00	3.00
City Clerk	2.00	2.00	2.00
Communications Specialist	1.00	1.00	1.00
Animal Shelter Operations	10.28	10.28	10.28
Information Technology Fund	8.00	9.00	-
Civic Center Events Fund	4.54	4.16	3.44
Civic Center Facilities (from Planning FY23)	4.10	4.20	4.20
Administration Department Total	34.17	34.89	25.67
Finance			
Accounting	7.35	7.25	6.65
Utilities	8.50	8.50	8.50
Mail	0.25	0.25	0.25
Federal Block Grant Fund (from Planning FY24)	-	1.26	0.66
Federal Home Grant Fund (from Planning FY24)	-	0.84	0.04
Finance Department Total	16.10	18.10	16.10
Fire			
Operations	65.60	65.60	65.50
Prevention	4.40	4.40	4.50
Emergency & Disaster	1.00	1.00	1.00
Fire Department Total	71.00	71.00	71.00
Housing Authority			
Housing Authority Department Total	18.50	-	-
Human Resources			
Human Resources Department Total	7.60	7.60	7.60
Information Technology			
IT Department Total	-	-	9.00
Legal			
Legal Department Total	10.29	11.39	11.10
Library			
Library Department Total	18.18	31.60	31.57
Municipal Court			
Municipal Court Department Total	10.49	10.59	11.09
Park & Recreation			
Park Areas (General Fund)	11.00	11.00	11.00
Administration (General Fund)	5.00	5.00	5.00
Trails Maintenance (General Fund)	1.00	1.00	1.00
Park Maintenance District Fund	3.00	3.00	3.00
Natural Resources Fund	5.00	5.00	5.00
Recreation Fund	2.99	2.88	-
Aim High Big Sky	-	-	25.95
Swimming Pools Fund	0.50	0.50	0.50
Park & Recreation Department Total	28.49	28.38	51.45

Full Time Equivalents (FTEs)

Employee Summary

FTEs by Department and Division - Continued

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted
Planning & Community Development			
Building Permits Fund	11.78	12.40	12.10
Federal Block Grant Fund (to Finance FY24)	2.58	-	-
Federal Home Grant Fund (to Finance FY24)	0.35	-	-
Parking Fund	0.45	0.85	0.90
Civic Center Facilities Fund (to Admin FY23)	-	-	-
Planning Fund and Historic Preservation	9.38	7.85	8.00
Planning & CD Department Total	24.53	21.10	21.00
Police			
Admin	1.75	1.75	1.75
Patrol Services	60.00	60.00	61.00
COPS Grant	3.00	3.00	3.00
Detectives	23.00	23.00	21.00
Support Services	13.67	13.67	14.67
Records Bureau	10.00	10.00	10.00
HIDTA Task Force	1.00	1.00	1.00
Dispatch Services	23.58	23.58	23.58
Police Department Total	136.00	136.00	136.00
Public Works			
Street Fund			
Street Maintenance	25.06	25.06	24.66
Traffic	5.00	5.00	5.00
Public Works Admin Fund	4.00	4.00	4.00
Engineering Fund	18.25	19.25	18.25
Water Fund			
Lab Testing	2.00	2.00	2.00
Purification	13.90	12.60	12.60
Distribution	18.90	18.85	19.50
Sewer Fund			
Sewer Treatment	0.10	0.40	0.40
Sewer Collection	10.90	10.85	10.30
Environmental Compliance	2.50	2.50	2.50
Storm Drain Fund	2.70	2.80	2.70
Sanitation			
Residential	10.51	10.50	10.83
Commercial	9.51	10.51	10.83
Central Garage	11.93	11.93	11.68
Public Works Department Total	135.25	136.25	135.25
Total All Departments	510.60	506.90	526.83
Seasonal / Temporary Total	30.79	26.21	26.94
Total	541.39	533.11	553.77

Full Time Equivalents (FTEs)

Employee Summary

FTEs by Fund			
	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted
General Fund			
Mayor/City Commission	1.25	1.25	1.75
Municipal Court	10.49	10.59	11.09
City Manager	3.00	3.00	3.00
City Clerk	2.00	2.00	2.00
Communications Specialist	1.00	1.00	1.00
Animal Shelter Operations	10.28	10.28	10.28
Legal	10.29	11.39	11.10
Police	111.42	111.42	111.42
Fire	71.00	71.00	71.00
Park & Recreation	17.00	17.00	17.00
General Fund Total	237.73	238.93	239.64
Other Funds			
Administration Department Funds (Outside of General Fund)			
City Telephone Fund	0.25	0.25	0.25
Civic Center Events Fund	4.54	4.16	3.44
Civic Center Facility Admin Fund	4.10	4.20	4.20
Finance Funds			
Finance Fund	16.10	16.00	15.40
Federal Block Grant Fund	2.58	1.26	0.66
Federal Home Grant Fund	0.35	0.84	0.04
Human Resources Funds			
Human Resources Fund	7.60	7.60	7.60
Housing Authority Fund			
	18.50	-	-
Information Technology Fund			
	7.75	8.75	8.75
Library Fund			
	18.18	31.60	31.57
Park & Recreation Funds (Outside of General Fund)			
Park Maintenance District	3.00	3.00	3.00
Natural Resources	5.00	5.00	5.00
Recreation	2.99	2.88	-
Aim High Big Sky	-	-	25.95
Swimming Pool	0.50	0.50	0.50

Full Time Equivalents (FTEs)

Employee Summary

FTEs by Fund - Continued			
	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted
Planning & Community Development Funds			
Permits Fund	11.78	12.40	12.10
Parking Fund	0.45	0.85	0.90
Planning & Community Development Fund	9.38	7.85	8.00
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	24.66
Traffic	5.00	5.00	5.00
Public Works Admin	4.00	4.00	4.00
Engineering	18.25	19.25	18.25
Water			
Lab Testing	2.00	2.00	2.00
Purification	13.90	12.60	12.60
Distribution	18.90	18.85	19.50
Sewer			
Sewer Treatment	0.10	0.40	0.40
Sewer Collection	10.90	10.85	10.30
Environmental Compliance	2.50	2.50	2.50
Storm Drain	2.70	2.80	2.70
Sanitation			
Residential	10.51	10.50	10.83
Commercial	9.51	10.51	10.83
Central Garage	11.93	11.93	11.68
Total Other Funds	272.87	267.97	287.19
Total All Funds	510.60	506.90	526.83
Total Seasonal / Temporary	30.79	26.21	26.94
Total	541.39	533.11	553.77

City of Great Falls
Adopted Budget
Fiscal Year 2025

Supplemental

Annual Tax Levy Resolution

Supplemental

RESOLUTION NO. 10553
RESOLUTION TO FIX ANNUAL TAX LEVY
A RESOLUTION PROVIDING FOR THE ANNUAL TAX
LEVY IN MILLS FOR THE FISCAL YEAR BEGINNING
JULY 1, 2024 AND ENDING JUNE 30, 2025

- 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 5, 2024.
- WHEREAS,** Section 15-10-420, MCA provides:
- (1)(a) Subject to the provisions of this section, a governmental entity that is authorized to impose mills may impose a mill levy sufficient to generate the amount of property taxes actually assessed in the prior year plus one-half of the average rate of inflation for the prior 3 years. The maximum number of mills that a governmental entity may impose is established by calculating the number of mills required to generate the amount of property tax actually assessed in the governmental unit in the prior year based on the current year taxable value, less the current year's value of newly taxable property plus one-half the average rate of inflation for the prior 3 years.
 - (2) ... plus any additional levies authorized by the voters ...
 - (9) (a) The provisions of subsection (1) do not prevent or restrict: ... (vi) the portion that is the amount in excess of the base contribution of a governmental entity's property tax levy for contributions for group benefits excluded under 2-9-212 or 2-18-703.
- WHEREAS,** Section 15-10-201, MCA, requires the City Commission to fix its tax levy in mills and tenths and hundredths of mills.
- WHEREAS,** The Department of Revenue's certified taxable value for the City of Great Falls is \$137,509,226 which equates to \$137,509 per mill; when the incremental value of the tax increment finance districts is removed the value is \$132,152 per mill. This includes \$4,411,433 or \$4,411 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 160.96 mills.
- An additional 32.39 “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 17.00 mills are allowed under 15-10-420(2) for additional voter supported mills. On June 6th, 2023, a levy of up to 17.00 mills, an increase of 15.00 mills, was approved by voters for the operation, maintenance, and capital needs of the Great Falls Public Library.

Section 2. - Tax Levy Amounts

A 210.35 mill levy will generate:

- a. \$ 20,561,132 from the \$127,741 certified value per mill for Previously Taxable Property;
- b. \$ 710,064 from the \$4,411 certified value per mill for Newly Taxable Property;
- c. \$ 4,279,889 from the \$132,152 certified value per mill for increased Health Insurance premiums “Permissive Medical Levy”;
- d. \$ 2,246,584 from the \$132,152 certified value per mill for the Great Falls Public Library.
- e. \$ 27,797,669 in total City tax for 2024 Tax Year from the \$132,152 total certified value per mill.

This does not reflect delinquent collections or tax increments withheld.

Section 3. - Tax Levy Required and Set

- a. 160.96 mill levy- The City Commission has determined a \$21,271,196 tax levy, requiring a 160.96 mill levy, is necessary to balance the General Fund Budget.
- b. 32.39 mill levy- The City Commission has determined a \$4,279,889 “Permissive Medical Levy”, requiring a 32.39 mill levy, is necessary for increased health premium costs to balance the General Fund Budget.
- c. 17.00 mill levy- The City Commission has determined a \$2,246,584 tax levy, requiring a 17.00 mill levy, is necessary for the Great Falls Public Library.
- d. Total 210.35 - The City Commission of the City of Great Falls, Montana, hereby fixes the tax levy for the fiscal year July 1, 2024 through June 30, 2025 at 210.35 mills.

Annual Tax Levy Resolution – Appendix A

Supplemental

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

	Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
Enter Ad valorem tax revenue ACTUALLY assessed in the prior year (from Prior Year's form Line 17)	\$ 20,090,008	\$ 20,090,008
Add: Current year inflation adjustment @ 2.80%		\$ 562,520
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)	\$ -	\$ -
Subtract: Department of Revenue FY2025 All Class 8 Business Property Tax Reimbursement (15-1-123 MCA) <i>*This is a new line for FY2025 only; see the Instructions tab for additional information</i> (enter as negative)	\$ (91,522)	\$ (91,522)
Adjusted ad valorem tax revenue		\$ 20,561,006
ENTERING TAXABLE VALUES		
Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 137,509,226	\$ 137,509,226
Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)	\$ (5,357,161)	\$ (5,357,161)
Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 132,152,065
Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (4,411,433)	\$ (4,411,433)
Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)		\$ -
Adjusted Taxable value per mill		\$ 127,740,632
CURRENT YEAR calculated mill levy		160.96
CURRENT YEAR calculated ad valorem tax revenue		\$ 21,271,196
CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT		
Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)		0.00
Total current year authorized mill levy, including Prior Years' carry forward mills		160.96
Total current year authorized ad valorem tax revenue assessment		\$ 21,271,196
CURRENT YEAR ACTUALLY LEVIED/ASSESSED		
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.)	160.96	160.96
Total ad valorem tax revenue actually assessed in current year		\$ 21,271,196
RECAPITULATION OF ACTUAL:		
Ad valorem tax revenue actually assessed		\$ 20,561,132
Ad valorem tax revenue actually assessed for newly taxable property		\$ 710,064
Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
Total ad valorem tax revenue actually assessed in current year		\$ 21,271,196
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

2024 Certified Taxable Valuation

Supplemental



MONTANA
Form AB-72T
Rev. 6-24

2024 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. 2024 Total Market Value ¹	\$	8,337,690,370
2. 2024 Total Taxable Value ²	\$	137,509,226
3. 2024 Taxable Value of Newly Taxable Property.....	\$	4,411,433
4. 2024 Taxable Value less Incremental Taxable Value ³	\$	132,152,065
5. 2024 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2024 Tax Loss from HB212.....	\$	(91,522)
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
INT'L MALTING PLANT	1,334,750	347,618	987,132
WEST BANK RENEWAL	1,807,585	292,536	1,515,049
GF INT'L AIRPORT	392,610	107,149	285,461
GF DOWNTOWN URBAN	5,618,028	3,643,698	1,974,330
EAST INDUSTRIAL PARK	597,511	2,322	595,189

Total Incremental Value \$ 5,357,161

Preparer Katie Kakalecik Date 8/5/2024

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

2024 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/05/2024, 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, 09/9/2024, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

Property Tax Percentages

Supplemental

Where Do Your Property Taxes Go?*

*Based on FY2024 levies. FY2025 levies not set for all districts yet.



Cascade County
19.15%

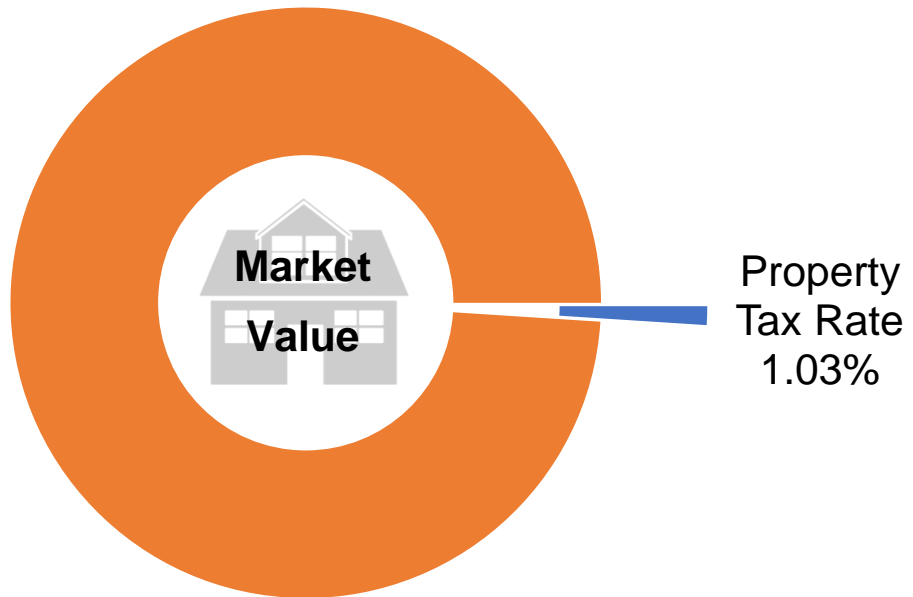
City of Great Falls
28.58%

Transit District
2.87%

Great Falls Public
Schools
29.48%

State Schools
19.92%

Where Percent of Market Value are Property Taxes?



Residential Property Tax Computation

Supplemental

How to Calculate Residential Home Property Taxes

Residential Property Tax Computation- FY 2024

Multiply your home's market value by:	0.948%	Example			
		\$ 100,000	X	0.948%	= \$ 948

OR

The following steps may be used to calculate property taxes.

Example					
	Taxable Market Value, "Market"	\$ 100,000			(From Assessment Notice)
Multiply By:	2024 Taxable Rate (%)	X	<u>1.35000%</u>		(From Assessment Notice)
	Current Taxable Value, "Taxable"	\$ 1,350			(From Assessment Notice)
Divide By:	1,000		<u>1,000</u>		(Mill Equivalent)
	Taxable Value per Mill	\$ 1.3500			
Multiply By:	Total Levy in Mills	X	<u>702.32</u>		(See Below)
	Calculated Total Property Tax	\$	<u>948.13</u>		

The FY 2024 Tax Levies for the example are below. FY 2025 mills have not yet been finalized for all districts.

	Total	School (State and District)	City	County	Transit
Mill Levy	702.32	346.96	200.72	134.49	20.15
Property Tax	\$948.13	\$468.40	\$270.97	\$181.56	\$27.20
Tax as a Percent of Market Value	0.95%	0.47%	0.27%	0.18%	0.03%
Share of Total	100%	49.40%	28.58%	19.15%	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	2025	2024	2023	2022	2021	2020
General Purpose	160.96	152.41	175.54	165.33	170.84	163.99
Library	17.00 *	17.00 *	2.00	2.00	2.00	2.00
Permissive Medical Levy	32.39	30.06	34.94	32.44	34.23	33.11
Soccer Park Debt	0.00	1.25	1.57	1.58	1.72	1.68
Total Mill Levy	210.35	200.72	214.05	201.35	208.79	200.78
Net Mill Value \$	\$132,152	\$131,816	\$103,300	\$103,622	\$98,197	\$101,525
Tax Levy \$	\$27,797,669	\$26,457,995	\$22,111,402	\$20,864,249	\$20,502,570	\$20,384,444

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

History of Overlapping Mill Levies on Property in the City

Fiscal Year	2025	2024	2023	2022	2021	2020
In Mills:						
Schools						
District Levied	TBD	207.07	246.72	260.37	274.18	243.93
State Levied	TBD	139.89	144.94	143.97	146.21	148.53
Total Schools	TBD	346.96	391.66	404.34	420.39	392.46
City of Great Falls	210.35	200.72	214.05	201.35	208.79	200.78
Cascade County	TBD	134.49	132.81	129.07	131.62	126.92
Transit District	TBD	20.15	22.71	21.74	22.52	21.33
Total Overlapping Levy	210.35	702.32	761.23	756.50	783.32	741.49
As a Percent:						
District Levied	TBD	29.48%	32.41%	34.42%	35.00%	32.90%
State Levied	TBD	19.92%	19.04%	19.03%	18.67%	20.03%
Total Schools	TBD	49.40%	51.45%	53.45%	53.67%	52.93%
City of Great Falls	TBD	28.58%	28.12%	26.62%	26.65%	27.08%
Cascade County	TBD	19.15%	17.45%	17.06%	16.80%	17.12%
Transit District	TBD	2.87%	2.98%	2.87%	2.87%	2.88%
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 MI/ General Mills	International Malting Plant	West Bank Urban Renewal Plan	Great Falls Int'l Airport	East Industrial Park				
2001	FY 2002	\$65,437,840	\$4,511,569	\$552,276	NA	NA	NA	NA	\$60,373,995	\$1,011,770	-47.8%	111.32
2002	FY 2003	\$65,117,051	\$4,364,549	\$595,357	NA	NA	NA	NA	\$60,157,145	\$1,302,597	28.7%	119.00
2003	FY 2004	\$65,328,553	\$4,102,725	\$700,009	NA	NA	NA	NA	\$60,525,819	\$1,041,336	-20.1%	124.33
2004	FY 2005	\$66,377,650	\$3,343,580	NA	NA	NA	NA	NA	\$63,034,070	\$2,030,124	95.0%	131.64
2005	FY 2006	\$68,609,562	\$3,402,127	NA	NA	NA	NA	NA	\$65,207,435	\$2,748,377	35.4%	138.27
2006	FY 2007	\$70,990,415	\$3,832,568	NA	\$141,345	NA	NA	NA	\$67,016,502	\$2,873,541	4.6%	140.94
2007	FY 2008	\$73,776,332	\$4,064,883	NA	\$225,476	NA	NA	NA	\$69,485,973	\$2,387,436	-16.9%	158.21
2008	FY 2009	\$76,405,690	\$4,107,804	NA	\$294,210	\$30,733	NA	NA	\$71,972,943	\$2,138,961	-10.4%	162.68
2009	FY 2010	\$76,862,700	NA	NA	\$309,168	\$205,857	NA	NA	\$76,347,675	\$6,947,574	224.8%	169.04
2010	FY 2011	\$78,275,702	NA	NA	\$195,477	\$574,725	\$728	NA	\$77,504,772	\$2,931,771	-57.8%	173.10
2011	FY 2012	\$78,709,035	NA	NA	\$176,312	\$553,480	\$6,659	NA	\$77,972,584	\$5,295,716	80.6%	183.24
2012	FY 2013	\$77,852,991	NA	NA	\$157,225	\$557,385	\$6,333	NA	\$77,132,048	\$1,278,348	-75.9%	193.57
2013	FY 2014	\$78,054,590	\$105	NA	\$155,000	\$560,136	\$11,171	NA	\$77,328,178	\$787,945	-38.4%	198.74
2014	FY 2015	\$76,098,354	\$41,765	NA	\$386,390	\$575,135	\$11,275	\$31,452	\$75,052,337	\$312,611	-60.3%	204.54
2015	FY 2016	\$88,577,771	\$444,316	NA	\$504,796	\$579,885	\$42,030	\$42,557	\$86,964,187	\$5,072,060	1522.5%	190.29
2016	FY 2017	\$91,113,880	\$0	NA	\$512,371	\$537,828	\$43,717	\$41,662	\$89,978,302	\$5,238,618	3.3%	198.24
2017	FY 2018	\$95,822,493	\$252,609	NA	\$383,849	\$654,253	\$47,867	\$319,573	\$94,164,342	\$2,643,701	-49.5%	194.78
2018	FY 2019	\$99,201,290	\$289,538	NA	\$440,041	\$772,903	\$48,317	\$465,364	\$97,185,127	\$4,606,852	74.3%	201.24
2019	FY 2020	\$104,780,322	\$1,054,084	NA	\$443,834	\$1,087,196	\$104,694	\$511,217	\$101,579,297	\$1,203,919	-73.9%	200.78
2020	FY 2021	\$101,651,616	\$1,060,260	NA	\$490,957	\$1,108,781	\$131,202	\$663,326	\$98,197,090	\$691,320	-42.6%	208.79
2021*	FY 2022	\$105,181,199	\$1,209,489	NA	\$488,202	\$1,174,733	\$136,607	\$506,325	\$101,665,843	\$2,191,822	217.0%	201.35
2022	FY 2023	\$107,111,238	\$1,295,541	NA	\$545,092	\$1,193,220	\$263,366	\$513,809	\$103,300,210	\$1,984,358	-9.5%	214.05
2023	FY 2024	\$137,382,080	\$2,207,025	NA	\$923,253	\$1,526,314	\$296,627	\$613,309	\$131,815,552	\$9,908,882	399.3%	200.72
2024	FY 2025	\$137,509,226	\$1,974,330	NA	\$987,132	\$1,515,049	\$285,461	\$595,189	\$132,152,065	\$4,411,433	-55.5%	210.35

All amounts as of time of certification.

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

- Notes:** Starting in 1999 mill levies were "floated" in order to achieve the statutorily limited tax revenues.
 Voters approved a 2 mill increase for the Library in November, 2000.
 Voters approved a \$2.5 million general obligation bond for a soccer park November 4, 2003.
 Voters approved a \$2.27 million general obligation bond for repair and improvement of city pool facilities November 7, 2006.
 Voters approved a 15 mill increase for the Library in June, 2023

Taxable Valuation History

Supplemental

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

Revenue Segment:	Newly Taxable Property		Inflationary Factor		Permissive Medical Levy		Entitlement Share			Total Increases
	Total \$ Increase in Mill Levy	Taxable Value of New Property	Total \$ Increase in Mill Levy	% Increase	Increase per Year	Total Levied Amount	Entitlement Dollar Increase per Year	% of Entitlement Increase	Entitlement Payment	
Fiscal Year					New	\$0	New			
2002	\$112,656	\$1,011,770	\$90,165	1.280%				3.00%	\$4,597,248	\$202,821
2003	\$151,148	\$1,302,597	\$92,513	1.270%	\$195,351	\$195,351	\$144,453	3.00%	\$4,741,701	\$583,465
2004	\$124,223	\$1,041,336	\$92,154	1.220%	\$131,294	\$326,645	\$155,130	3.38%	\$4,896,831	\$502,801
2005	\$249,121	\$2,030,124	\$75,618	0.960%	(\$65)	\$326,580	\$173,569	3.47%	\$5,070,400	\$498,243
2006	\$355,678	\$2,748,377	\$101,905	1.251%	\$265,434	\$592,014	\$165,426	3.23%	\$5,235,826	\$888,443
2007	\$370,273	\$2,873,541	\$122,878	1.420%	\$42	\$592,056	\$85,338	3.40%	\$5,321,164	\$578,531
2008	\$331,540	\$2,387,436	\$140,415	1.535%	\$284,162	\$876,218	\$225,000	4.23%	\$5,546,164	\$981,117
2009	\$301,276	\$2,138,981	\$161,337	1.672%	\$208,415	\$1,084,633	\$233,836	4.22%	\$5,780,000	\$904,864
2010	\$1,026,130	\$6,947,574	\$112,728	1.112%	\$272	\$1,084,905	\$289,000	5.00%	\$6,069,000	\$1,428,130
2011	\$448,379	\$2,931,771	\$0	0.000%	\$119,523	\$1,204,428	\$311,000	5.14%	\$6,380,947	\$878,902
2012	\$869,937	\$5,295,716	\$0	0.000%	(\$525)	\$1,203,903	\$0	0.00%	\$6,386,864	\$869,412
2013	\$216,205	\$1,278,348	\$367,824	3.060%	\$179,073	\$1,382,976	\$0	0.00%	\$6,580,118	\$763,102
2014	\$135,678	\$787,945	\$134,366	1.030%	\$168,223	\$1,551,199	\$230,302	3.50%	\$6,810,420	\$668,569
2015	\$54,948	\$312,611	\$137,147	1.030%	\$165,263	\$1,716,462	\$238,365	3.50%	\$7,064,237	\$595,723
2016	\$822,535	\$5,072,060	\$88,387	0.670%	\$286,319	\$2,002,781	\$247,248	3.50%	\$7,594,724	\$1,444,489
2017	\$876,206	\$5,238,618	\$70,515	0.490%	\$349,244	\$2,352,025	\$277,164	3.50%	\$7,871,888	\$1,573,129
2018	\$437,295	\$2,643,701	\$88,793	0.590%	\$249,726	\$2,601,751	\$40,844	0.05%	\$7,912,732	\$816,658
2019	\$781,414	\$4,606,852	\$127,721	0.817%	\$300,000	\$2,901,751	\$145,815	1.85%	\$8,058,547	\$1,354,950
2020	\$199,839	\$1,203,919	\$168,142	1.020%	\$460,000	\$3,361,751	\$292,005	3.00%	\$8,350,552	\$1,119,986
2021	\$119,488	\$691,320	\$0	0.000%	\$0	\$3,361,751	\$284,198	3.24%	\$8,634,750	\$403,686
2022	\$366,758	\$2,191,822	\$0	0.000%	\$0	\$3,361,751	\$130,271	1.44%	\$8,765,021	\$497,029
2023	\$352,303	\$1,984,358	\$641,691	3.750%	\$247,551	\$3,609,302	\$294,004	3.35%	\$9,059,025	\$1,535,549
2024	\$1,510,213	\$9,908,882	\$446,080	2.460%	\$353,043	\$3,962,345	\$311,446	3.44%	\$9,370,471	\$2,620,782
2025	\$710,064	\$4,411,433	\$562,520	2.800%	\$317,544	\$4,279,889	\$319,522	3.50%	\$9,689,993	\$1,599,586
Total	\$10,923,307		\$3,822,899		\$3,962,345		\$4,593,936			\$23,309,967
24 Year Average	\$455,138		\$159,287		\$178,329		\$191,414			\$971,249
2002- 2024										

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

Great Falls Community

Supplemental

The City of Great Falls is the county seat of Cascade County and is the third largest city in Montana. Situated on the Missouri River, the City is approximately 50 miles east of the Continental Divide and 120 miles south of the Canadian border. The City serves as a gateway to Glacier National Park and is on a main thoroughfare to Yellowstone National Park. Great Falls is fortunate to have several pedestrian/bicycle facilities including the nationally recognized River's Edge Trail system which follows the Missouri River from Gibson Park to Giant Springs. The 48 mile trail wanders through the City of Great Falls area, connecting parks and other points of interest along the Missouri River including Black Eagle Falls, Rainbow Falls, Crooked Falls and "The Great Falls of the Missouri" just below Ryan Dam. Malmstrom Air Force Base is the state's largest military installation and the Montana Air National Guard is located near the Great Falls International Airport. The City encompasses an area of over 22 square miles with a population of 60,442 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 (2020 Census):	60,442
Active Voters:	33,000+
Nickname(s):	The Electric City; River City; Western Art Capital of the World

Statistics

Supplemental

Demographic Statistics Last Ten Fiscal Years

Demographic Statistics Current Year and Nine Years Ago

Fiscal Year	Population ¹	Personal Income ²	Per Capita Income ²	School Enrollment ³	Unemployment Rate ⁴
2014	59,351	3,336,106	40,822	10,347	4.0%
2015	59,152	3,357,888	40,759	10,193	3.9%
2016	59,638	3,389,496	41,163	10,520	4.1%
2017	59,178	3,460,063	42,053	10,549	3.8%
2018	58,876	3,546,163	43,375	10,476	3.9%
2019	58,701	3,752,800	45,959	10,416	3.4%
2020	58,434	3,879,504	47,518	10,491	6.9%
2021	60,442	4,052,262	49,803	10,461	3.9%
2022	60,403	4,248,346	52,226	10,132	2.9%
2023	60,382	4,543,743	53,765	9,971	2.7%

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

Employer	2023			2014		
	Number of Employees ¹	Rank	Percentage of Total Employment	Number of Employees ¹	Rank	Percentage of Total Employment
Malmstrom Air Force Base	4,017 ²	1	11%	4,693	1	12%
Benefis Health Care Center	3,300	2	9%	2,695	2	7%
Great Falls Public Schools	1,941	3	5%	2,035	3	5%
Montana Air National Guard	589 ³	4	2%	1,229	4	3%
Wal-Mart	614 ⁵	5	2%	475	8	1%
Great Falls Clinic Specialty Center	700	6	2%	447	9	1%
City of Great Falls	508 ⁴	7	1%	541	6	1%
Cascade County	486	8	1%	500	7	1%
North 40 Outfitters	310	9	1%	-	-	-
D.A. Davidson	238 ⁵	10	1%	-	-	-
Asurion (formerly N.E.W. Customer Services Cos.)				552	5	2%
Easter Seals - Goodwill				416	10	1%

Source:

2023: Administration offices of each individual employer.

2014: Great Falls Tribune, Great Falls Montana Outlook 2014 printed February 23, 2014

Statistics

Supplemental

Computation of Direct and Overlapping Long Term Debt June 30, 2023

<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	\$ 36,925,000	69.37%	\$ 25,616,350
High School District No. 1	43,335,000	68.17%	29,539,959
Cascade County	-	-	-
Total overlapping debt			55,156,309
Total direct debt ²			20,726,794
Total direct and overlapping debt			<u>\$ 75,883,103</u>

¹ Accounting staff from Great Falls Public Schools

² City of Great Falls, Montana

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Great Falls. This process recognizes that the entire debt burden borne by the residents and businesses should be taken into account when considering the city's ability to issue and repay long-term debt. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Statistics

Supplemental

Principal Taxpayers Current Year and Nine Years Ago

Taxpayer	2023			2014		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Valuation
Northwestern Energy, LLC	\$ 7,021,257	1	6.56%	\$ 4,453,407	1	5.71%
Montana Renewables, LLC	4,053,418	2	3.78%			
Calumet Montana Refining, LLC	3,712,690	3	3.47%	2,426,032	2	3.11%
Energy West Montana Inc.	2,369,569	4	2.21%	835,493	5	1.07%
Burlington Northern Santa Fe Railroad Co	1,610,280	5	1.50%	635,316	7	0.81%
Bresnan Communications (Charter)	927,111	6	0.87%	840,911	4	1.08%
Pasta Montana LLC	758,494	7	0.71%	602,900	8	0.77%
3010 Great Falls Stolley, LLC	709,149	8	0.66%			
Verizon Wireless	653,663	9	0.61%			
Federal Express Corp	614,298	10	0.57%	514,508	10	0.66%
GK Development Inc.		1	0.00%	701,176	6	0.90%
CenturyLink, Inc.		3		1,146,315	3	1.47%
Benefis Health System, Inc.				544,470	9	0.70%
	\$ 22,429,929		20.94%	\$ 12,700,528		16.27%
Total Assessed Taxable Value	\$ 107,111,238			\$ 78,054,590		

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								
2014	2,645,842,533	71,466,672	233,291,897	6,587,918	2,879,134,430	78,054,590	2.71%	198.74
2015	2,711,922,840	70,661,377	216,917,883	5,436,977	2,928,840,723	76,098,354	2.60%	204.54
2016	4,902,476,643	78,823,672	363,583,585	9,754,099	5,266,060,228	88,577,771	1.68%	190.29
2017	4,956,742,318	80,856,634	395,573,329	10,491,169	5,352,315,647	91,347,803	1.71%	198.24
2018	5,515,576,327	94,060,050	106,575,740	1,762,443	5,622,152,067	95,822,493	1.70%	194.78
2019	5,657,454,119	97,741,707	113,347,623	1,822,862	5,770,801,742	99,564,569	1.73%	201.24
2020	5,988,180,028	102,882,454	116,532,959	1,897,868	6,104,712,987	104,780,322	1.72%	200.78
2021	5,884,723,172	99,693,994	117,669,352	1,957,622	6,002,392,524	101,651,616	1.69%	208.79
2022	6,129,022,004	102,728,367	141,235,004	2,393,884	6,270,257,008	105,122,251	1.68%	201.35
2023	9,285,388,935	175,800,413	346,098,767	7,590,201	9,631,487,702	183,390,614	1.90%	214.05
TAXABLE ASSESSED AND MARKET VALUE OF TAXABLE PROPERTY - NET OF TAX INCREMENT DISTRICTS (TID)								
2014	2,467,468,606	66,426,926	219,254,983	5,723,343	2,686,723,589	72,150,269	2.69%	198.74
2015	2,507,288,203	65,146,953	202,918,247	4,599,174	2,710,206,450	69,746,127	2.57%	204.54
2016	4,602,793,224	73,709,855	343,909,919	8,832,202	4,946,703,143	82,542,057	1.67%	190.29
2017	4,679,803,741	75,245,526	385,641,073	10,336,672	5,065,444,814	85,582,198	1.69%	198.24
2018	5,216,076,085	88,187,361	94,556,655	1,569,152	5,310,632,740	89,756,513	1.69%	194.78
2019	5,343,981,416	91,578,510	97,111,181	1,567,981	5,441,092,597	93,146,491	1.71%	201.24
2020	5,647,709,389	95,611,019	95,802,462	1,575,336	5,743,511,851	97,186,355	1.69%	200.78
2021	5,531,417,698	92,141,649	98,843,159	1,662,118	5,630,260,857	93,803,767	1.67%	208.79
2022	5,784,571,571	95,214,667	117,667,119	1,998,905	5,902,238,690	97,213,572	1.65%	201.35
2023	9,285,388,935	175,800,413	346,098,767	7,590,201	9,631,487,702	183,390,614	1.90%	214.05
TAXABLE ASSESSED AND MARKET VALUE OF TAXABLE PROPERTY - TOTAL TAX INCREMENT DISTRICTS (TID) ¹								
2014	178,373,927	5,039,746	14,036,914	864,575	192,410,841	5,904,321	3.07%	192.74
2015	204,634,637	5,514,424	13,999,636	837,803	218,634,273	6,352,227	2.91%	198.54
2016	299,683,419	5,113,817	19,673,666	921,897	319,357,085	6,035,714	1.89%	184.29
2017	276,938,577	5,611,108	9,932,256	154,497	286,870,833	5,765,605	2.01%	192.24
2018	299,500,242	5,872,689	12,019,085	193,291	311,519,327	6,065,980	1.95%	188.78
2019	313,472,703	6,163,197	16,236,442	254,881	329,709,145	6,418,078	1.95%	195.24
2020	340,470,639	7,271,435	20,730,497	322,532	361,201,136	7,593,967	2.10%	194.78
2021	353,305,474	7,552,345	18,826,193	295,504	372,131,667	7,847,849	2.11%	202.79
2022	344,450,433	7,513,700	23,567,885	394,979	368,018,318	7,908,679	2.15%	195.35
2023	353,912,521	7,875,271	19,788,082	329,080	373,700,603	8,204,351	2.20%	208.05

Source: Montana State Department of Revenue.

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

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

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

Statistics

Supplemental

Taxable Assessed and Market Value of Tax Increment District Last Ten Fiscal Years

Real Property										
	Downtown Urban Renewal TID Market Value	Downtown Urban Renewal TID TAV	Industrial International Malting Co. TID Market Value	Industrial International Malting Co. TID TAV	Urban Renewal West Bank TID Market Value	Urban Renewal West Bank TID TAV	International Airport TID Market Value	International Airport TID TAV Value	East Industrial Ag Tech Park TID Market Value	East Industrial Ag Tech Park TID TAV Value
Base Value	N/A	\$ 3,643,575	N/A	\$ 362,124	N/A	\$ 292,250	N/A	\$ 107,149	N/A	\$ 2,322
2014	123,431,697	3,646,875	19,953,345	502,683	30,330,227	771,868	4,658,658	118,320	N/A	N/A
2015	128,594,319	3,685,340	34,752,393	809,138	35,118,927	867,572	4,801,702	118,600	1,367,296	33,774
2016	195,391,550	3,211,943	46,763,872	844,655	46,788,808	872,334	8,374,742	140,006	2,364,447	44,879
2017	179,749,691	3,783,918	42,590,582	804,532	44,466,752 ²	837,983	7,814,404	140,691	2,317,148	43,984
2018	180,209,897	3,819,643	46,740,875	681,946	49,358,717	940,473	7,917,092	142,654	15,273,661	287,973
2019	180,097,784	3,851,787	49,506,568	733,149	55,379,006	1,053,913	7,919,065	142,678	20,570,280	381,670
2020	189,911,142	4,584,180	47,164,129	723,019	71,532,946	1,364,492	11,032,895	200,349	20,829,527	399,395
2021	187,358,379	4,535,315	47,777,015	770,645	72,602,036	1,387,087	12,378,138	226,077	33,189,906	633,221
2022	186,221,679	4,601,003	45,915,839	773,016	75,021,299	1,436,389	12,657,903	231,602	24,633,713	471,690
2023	187,227,589	4,763,578	47,811,738	840,399	76,862,398	1,470,160	17,312,288	319,442	24,698,508	481,692
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
2014	12,583,883	834,448	765,763	15,310	684,712 ¹	14,766	2,556	51	N/A	N/A
2015	12,583,384	816,242	925,650	13,885	489,792 ¹	7,664	810	12	N/A	N/A
2016	16,625,748	875,948	1,484,318	22,265	952,066	14,511	611,534	9,173	N/A	N/A
2017 ³	4,414,343	68,004	4,634,259	69,513	215,888	6,805	667,766	10,175	N/A	N/A
2018 ³	5,035,663	76,664	4,268,423	64,027	405,439	6,316	805,253	12,362	1,504,307	33,922
2019	5,293,018	81,449	4,601,093	69,016	769,986	11,526	841,265	12,788	4,762,480	80,525
2020	7,352,426	113,602	4,562,251	68,433	1,001,063	15,015	748,241	11,338	7,066,516	114,144
2021	10,803,885	168,643	4,528,642	67,930	950,403	14,230	809,488	12,274	1,733,775	32,427
2022	14,891,441	252,184	4,186,936	62,804	2,021,880	30,880	805,478	12,154	1,662,150	36,957
2023	10,740,442	175,661	3,487,428	52,311	996,787	15,596	2,955,915	51,073	1,607,510	34,439

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

¹ The decrease in personal property for this year is due to the method of valuation which had the property as personal while under construction. Once placed in production the property became real property.

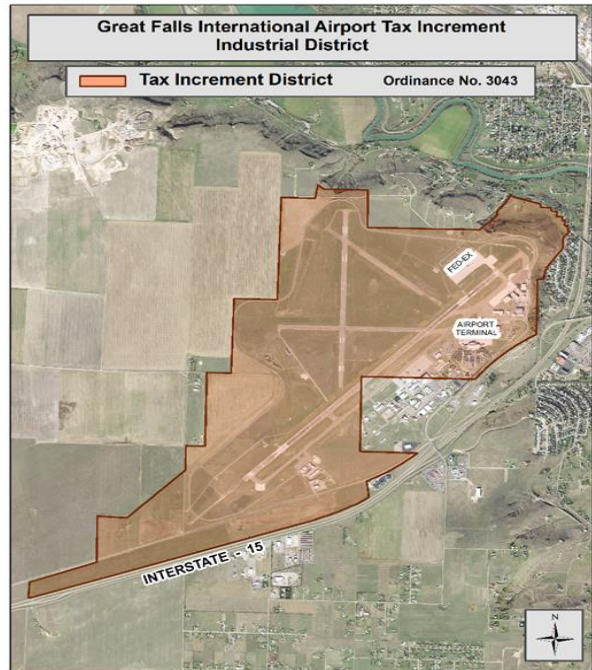
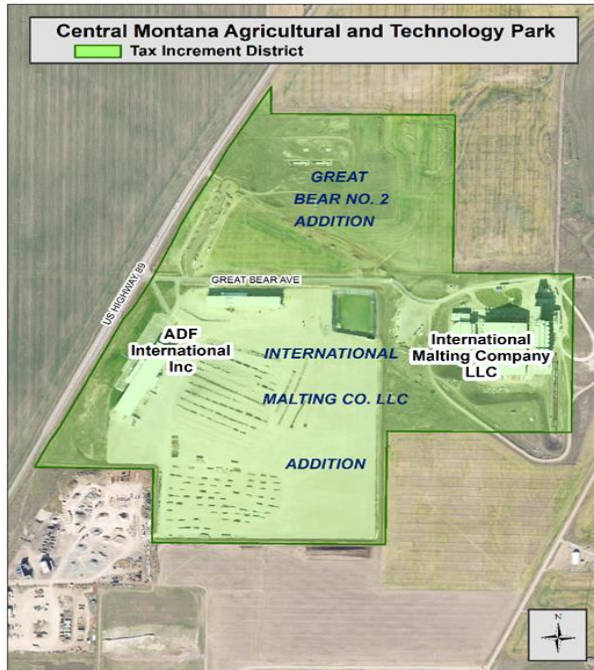
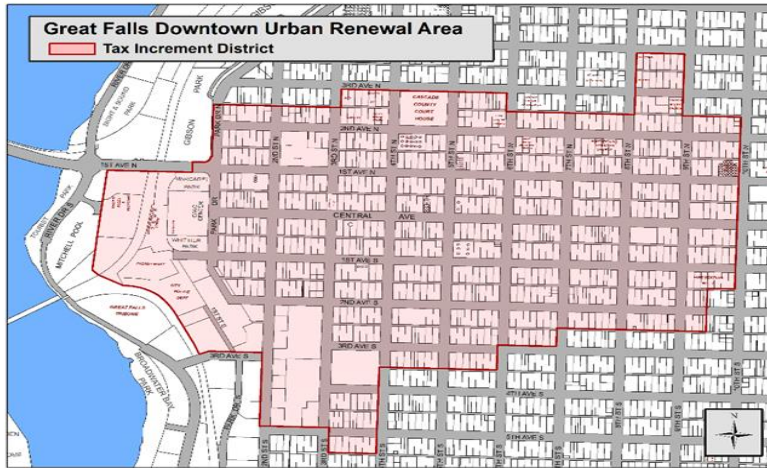
² The decrease in value this year is due to the demolition of several prominent structures & improvements in the district.

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

Source: Montana Department of Revenue

Statistics

Supplemental



Glossary

Supplemental

Account Number

The numeric coding for the City's accounting system. It provides the shorthand method of classifying and recording balances and transactions for City operations. The City uses a fourteen (14) digit account number with four main parts:

1st four digits -- Fund
Next two digits -- Department
Next three digits -- Division
Last six digits -- Object/Account

Accrual Basis of Accounting

The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

Acronyms

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

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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: Voice 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 (date) – Projected revenues and expenditures for the fiscal year at the time of budget development. These figures have not been audited.
- Adopted Budget (Manager Proposed in Proposed Budget) – The official budget adopted by the City Commission after public work sessions and formal hearings on the proposed budget. (In the Proposed Budget, the recommendation is from the City Manager to the City Commission.)

Capital Budget

A capital budget is an integral part of each fund's annual budget. The City Commission prioritizes capital expenditure proposals and approves appropriations for those which can be done with available resources. Capital budgets are typically set for projects such as streets, buildings, major renovations, and major equipment.

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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)