Fiscal Year 2022 Year-End Budget Amendments

CITY COUNCIL COMMITTEE MEETING

BUDGET & FINANCE

JANUARY 11, 2023

MRA Fiscal Year 2022
Year-End Budget Amendments

- **Amending a Budget**
  - ✓ State law allows cities to amend their budgets
  - ✓ Public hearing and notice requirements
  - ✓ Approved via resolution
- **MRA funding sources**
  - ✓ tax increment financing, State reimbursements, grants
- **City and MRA Fiscal Year (FY) is July 1 – June 30**
- **Budget Process Timeline**
- **Year-End Amendments required for Audit compliance**

Amending the Budget

Montana Code Annotated (MCA)

> "The governing body may amend the budget during the fiscal year by conducting public hearings at regularly scheduled meetings."

Amending the Budget

Public Hearing & Notice Requirements

MCA 7-6-4021 - Notice of amended budget.

(1) The governing body shall cause a notice of a public hearing on the amended budget to be published.

- Publication must be in a newspaper
- The notice must be published twice, with at least 6 days separating each publication.

Theses requirements are carried out by the City Clerk's office for all City Council action.

Amending the Budget

Budget Amendments are approved by City Council through Resolution after a public hearing.

- **The amended budget constitutes the final budget and is used during the year-end audit process.**

MRA Funding Explained

- MRA is not a taxing jurisdiction and does not levy mills or taxes. It is not funded by the General Fund of the City.
- MRA's Urban Renewal Districts are funded through a **tax increment financing provision** authorized by State Urban Renewal Law **MCA 7-15-4282.**

Tax increment revenue is used by each urban renewal district to fund eligible components (MCA 7-15-4288) of urban renewal projects that are reviewed by staff and approved by the MRA Board of Commissioners. Acquisition of property and issuance of debt require City Council approval.

Budget Process Timeline

Mar	Internal budget process begins with City departments
Apr	City council and administration meet and develop strategic framework
May-Jun	Proposed budget is referred to City Council's Budget Committee of the Whole
Jul	Fiscal Year begins July 1
Jun-Aug	City departments present their budgets and new requests to the Budget Committee of the Whole
Aug	MT Dept of Revenue releases taxable values of property City Council approves budget resolutions during public hearing
Sep-Oct	Final mill levies are set by other taxing jurisdictions
June	Fiscal Year ends June 30
Dec-Jan	Annual independent Audit completed for MRA

MRA Fiscal Year 2022 Year-End Budget Amendments

- **This is the procedural step to close out fiscal year 2022 (July 1, 2021-June 30, 2022) as required by law.**

- **Budget Amendments Recognize:**
  - ✓Project timing – carryover funds
  - ✓Revenues identified during the year
  - ✓Expenditures approved during the year by MRA Board
  - ✓Bond issues approved by City Council (funded solely by tax increment)

MRA Fiscal Year 2022 – DRAFT Income Statement

	Urban Renewal District II	Urban Renewal District III	Front Street District	Riverfront Triangle District	N. Reserve Scott Street District	Hellgate District	Major Debt Service	Total
REVENUES								
Tax increment property tax	$ -	$ -	$ -	$ -	$ -	$ 469,559	$ 12,590,481	$ 13,060,040
State contribution - PERS	-	491	-	-	-	-	-	491
State entitlement funds (HB124)	-	-	-	-	-	-	255,260	255,260
Personal property reimbursement (SB372 and SB96)	-	-	-	-	-	6,707	678,536	685,243
Miscellaneous	-	-	-	-	-	-	4,767	4,767
Total revenues	-	491	-	-	-	476,266	13,529,044	14,005,801
EXPENDITURES								
Housing and community development	2,147,620	1,602,998	358,895	115,955	356,736	163,383	-	4,745,587
Capital outlay	2,718,572	252,907	-	-	-	-	-	2,971,479
Debt service expense - interest	-	-	-	-	-	-	1,926,048	1,926,048
Debt service expense - principal	-	-	-	-	-	-	1,990,580	1,990,580
Total expenditures	4,866,192	1,855,905	358,895	115,955	356,736	163,383	3,916,628	11,633,694
Excess (deficiency) of revenues over expenditures	(4,866,192)	(1,855,414)	(358,895)	(115,955)	(356,736)	312,883	9,612,416	2,372,107
OTHER FINANCING SOURCES (USES)								
Transfers in	3,184,639	5,370,226	911,982	467,665	1,286,840	-	3,302,917	14,524,269
Transfers out	(400,000)	-	(200,000)	(305,850)	(25,000)	(69,140)	(13,524,279)	(14,524,269)
Total other financing sources (uses)	2,784,639	5,370,226	711,982	161,815	1,261,840	(69,140)	(10,221,362)	-
Net change in fund balances	(2,081,553)	3,514,812	353,087	45,860	905,104	243,743	(608,946)	2,372,107
FUND BALANCES								
Beginning of year	3,327,420	4,035,023	677,622	457,685	1,354,543	632,430	1,577,732	12,062,455
End of year	$ 1,245,867	$ 7,549,835	$ 1,030,709	$ 503,545	$ 2,259,647	$ 876,173	$ 968,786	$ 14,434,562

Amending the FY22 Budget

January 11, 2023 Budget & Finance Committee Meeting

January 23, 2023 City Council Meeting

Motion:

Set a public hearing for February 6, 2023 to consider approving a resolution amending the annual appropriations for the City of Missoula, Montana as set forth in the fiscal year 2022 budget that amends the total Missoula Redevelopment Agency (MRA) budget including decreasing revenues and transfers in by $312,193 and decreasing expenditures and transfers out by $1,342,961 in order to recognize final audited beginning fund balances as of July 1, 2021, appropriate revenue based on final property valuations and mill levies, anticipated grants and bond proceeds, administrative and project related revenue and expenditures during the fiscal year and incorporate on-going construction projects and bond issues with related debt service that were carried forward from fiscal year 2021.

Amending the FY22 Budget

February 6, 2023 City Council Meeting – Public Hearing

February 13, 2023 City Council Meeting – Final Consideration

Motion:

Adopt a resolution amending the annual appropriations for the City of Missoula, Montana as set forth in the fiscal year 2022 budget that amends the total Missoula Redevelopment Agency (MRA) budget including decreasing revenues and transfers in by $312,193 and decreasing expenditures and transfers out by $1,342,961 in order to recognize final audited beginning fund balances as of July 1, 2021, appropriate revenue based on final property valuations and mill levies, anticipated grants and bond proceeds, administrative and project related revenue and expenditures during the fiscal year and incorporate on-going construction projects and bond issues with related debt service that were carried forward from fiscal year 2021.

MRA BUDGET AMENDMENTS **Updated: 12/28/2022**

FY 2022 YEAR-END BUDGET AMENDMENTS - AS OF 12/28/22

REVENUE		Adopted Budget	Amended Budget	Variance	Year to date Revenues	Variance Adopted to YTD	Variance Amended to YTD	Percent Rec'd Amended to YTD	Description
7383	**RIVERFRONT TRIANGLE URD**								
7383.000.311011.00	Tax Increment	0.00	0.00	-	-	-	-	NA	
7383.000.383014.00	Transfers From MRA	373,123.00	373,391.00	268.00	467,664.98	(94,541.98)	(94,273.98)	125.25%	Final mill levies set after budget adoption.
Total RIVERFRONT TRIANGLE URD		**373,123.00**	**373,391.00**	**268.00**	**467,664.98**	**(94,541.98)**	**(94,273.98)**	**125.25%**	**$457,685 Beg Fund Balance 7/1/21**
7384	**NRSS DEBT SERVICE CLEARING**								
7384.000.311011.00	Tax Increment	1,619,984.00	1,570,278.00	(49,706.00)	1,534,355.05	85,628.95	35,922.95	97.71%	Final mill levies set after budget adoption.
7384.000.312001.00	Penalties & Interest	0.00	0.00	-	2,028.18	(2,028.18)	(2,028.18)	NA	
7384.000.335210.00	Personal Property Reimbursement	0.00	20,235.00	20,235.00	20,235.43	(20,235.43)	(0.43)	100.00%	HB303 changes to PP reimbursement schedule
7384.000.371010.00	Interest on Investments	0.00	0.00	-	0.00	-	-	NA	
Total NRSS DEBT SERVICE CLEARING		**1,619,984.00**	**1,590,513.00**	**(29,471.00)**	**1,556,618.66**	**63,365.34**	**33,894.34**	**97.87%**	**$0 Beg Fund Balance 7/1/21**
7385	**FRONT STREET URD**								
7385.000.311011.00	Tax Increment	0.00	0.00	-	-	-	-	NA	
7385.000.383066.00	Transfer from Front St Clearing	809,994.00	776,454.00	(33,540.00)	911,982.08	(101,988.08)	(135,528.08)	117.45%	Final mill levies set after budget adoption.
7385.000.383067.00	Transfer from FSPS	0.00	0.00	-	-	-	-	NA	
7385.000.383068.00	Transfer from Subordinate Lien	0.00	0.00	-	-	-	-	NA	
Total FRONT STREET URD		**809,994.00**	**776,454.00**	**(33,540.00)**	**911,982.08**	**(101,988.08)**	**(135,528.08)**	**117.45%**	**$677,623 Beg Fund Balance 7/1/21**
7386	**DEBT SERVICE-SAFEWAY/ST PAT 1.5M**								
7386.000.383014.00	Transfers from DS Funds	135,517.00	132,237.00	(3,280.00)	132,237.00	3,280.00	-	100.00%	Final mill levies set after budget adoption.
7386.000.383037.00	Transfers from URD II	0.00	0.00	-	-	-	-	NA	
7386.000.384000.00	Guarantor Revenue	3,126.00	4,767.00	1,641.00	4,766.75	(1,640.75)	0.25	99.99%	Final mill levies determine amount available for pmt.
Total DEBT SERVICE-SAFEWAY/ST PAT 1.5M		**138,643.00**	**137,004.00**	**(1,639.00)**	**137,003.75**	**1,639.25**	**0.25**	**100.00%**	**$67,759 Beg Fund Balance 7/1/21**
7387	**DEBT SERVICE-BROWNFIELD RLF 1.125M**								
7387.000.383014.00	Transfers from DS Funds	41,928.00	163,091.00	121,163.00	163,091.00	(121,163.00)	-	100.00%	Error in link to debt service schedule.
7387.000.383016.00	Transfers from Millsite TIF	0.00	0.00	-	-	-	-	NA	
Total DEBT SERVICE-BROWNFIELD RLF 1.125M		**41,928.00**	**163,091.00**	**121,163.00**	**163,091.00**	**(121,163.00)**	**0.00**	**100.00%**	**$0 Beg Fund Balance 7/1/21**
7388	**RESERVE 3.6M TIF**								
7388.000.383040.00	Transfers from Clearing	0.00	0.00	-	-	-	-	NA	
Total RESERVE $3.6M TIF		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**NA**	**$674,645 Beg Fund Balance 7/1/21**
7389	**DEBT SERVICE - 3.6M/5.75M**								
7389.000.381025.00	Bond Proceeds	0.00	0.00	-	-	-	-	NA	
7389.000.383014.00	Transfers from MRA	676,058.00	679,159.00	3,101.00	679,158.25	(3,100.25)	0.75	100.00%	Continuing disclosure analysis on bond required.
Total DEBT SERVICE - 3.6M/5.75M		**676,058.00**	**679,159.00**	**3,101.00**	**679,158.25**	**(3,100.25)**	**0.75**	**100.00%**	**$0 Beg Fund Balance 7/1/21**
7390	**URD II CLEARING - 3.6M TIF**								
7390.000.310000.00	Taxes/Assessments	0.00	0.00	-	-	-	-	NA	
7390.000.311011.00	Tax Increment	3,999,156.00	3,904,903.00	(94,253.00)	3,811,869.05	187,286.95	93,033.95	97.62%	Final mill levies set after budget adoption.
7390.000.312001.00	Penalties & Interest	0.00	0.00	-	7,776.85	(7,776.85)	(7,776.85)	NA	
7390.000.335210.00	Personal Property Tax Reimburseme	187,331.00	230,884.00	43,553.00	230,884.45	(43,553.45)	(0.45)	100.00%	HB303 changes to PP reimbursement schedule
7390.000.335230.00	HB124 Revenue	255,260.00	255,260.00	-	255,260.00	-	-	100.00%	
7390.000.383037.00	Transfers from URD II	0.00	0.00	-	-	-	-	NA	
Total URD II CLEARING - 3.6M TIF		**4,441,747.00**	**4,391,047.00**	**(50,700.00)**	**4,305,790.35**	**135,956.65**	**85,256.65**	**98.06%**	**$0 Beg Fund Balance 7/1/21**
7392	**MRA - URD II FUND**								
7392.000.311011.00	Tax Increment	0.00	0.00	-	-	-	-	NA	
7392.000.383014.00	Transfers from MRA	3,442,178.00	3,269,895.00	(172,283.00)	3,184,639.10	257,538.90	85,255.90	97.39%	Final mill levies set after budget adoption.
7392.000.383063.00	Transfers from Safety-LU (CTEP) Fu	0.00	0.00	-	-	-	-	NA	
Total MRA - URD II FUND		**3,442,178.00**	**3,269,895.00**	**(172,283.00)**	**3,184,639.10**	**257,538.90**	**85,255.90**	**97.39%**	**$3,327,420 Beg Fund Balance 7/1/21**
7393	**MRA - URD III FUND**								
7393.000.311011.00	Tax Increment	0.00	0.00	-	-	-	-	NA	
7393.000.336023.00	State Contribution - PERS	450.00	450.00	-	491.18	(41.18)	(41.18)	109.15%	
7393.000.381028.00	Bond Proceeds MRL Taxable	0.00	0.00	-	-	-	-	NA	
7393.000.383014.00	Transfer from MRA	4,396,038.00	4,344,358.00	(51,680.00)	4,370,235.72	25,802.28	(25,877.72)	100.60%	Final mill levies set after budget adoption.
7393.000.383031.00	Transfers from Riverfront URD	305,850.00	305,850.00	-	305,850.00	-	-	100.00%	
7393.000.383032.00	Transfers from NRSS URD	25,000.00	25,000.00	-	25,000.00	-	-	100.00%	
7393.000.383033.00	Transfers from Hellgate URD	75,000.00	75,000.00	-	69,140.00	5,860.00	5,860.00	92.19%	
7393.000.383037.00	Transfer from URD II	400,000.00	400,000.00	-	400,000.00	-	-	100.00%	
7393.000.383060.00	Transfer from Front St URD	200,000.00	200,000.00	-	200,000.00	-	-	100.00%	
Total MRA - URD III FUND		**5,402,338.00**	**5,350,658.00**	**(51,680.00)**	**5,370,716.90**	**31,621.10**	**(20,058.90)**	**100.37%**	**$4,035,023 Beg Fund Balance 7/1/21**
7394	**MRA URD III TI DEBT CLEARING FUND**								
7394.000.311011.00	Tax Increment	5,349,767.00	5,229,882.00	(119,885.00)	5,172,482.88	177,284.12	57,399.12	98.90%	Final mill levies set after budget adoption.
7394.000.312001.00	Penalties & Interest	0.00	0.00	-	8,475.83	(8,475.83)	(8,475.83)	NA	
7394.000.335210.00	Personal Property Tax Reimburseme	277,850.00	349,156.00	71,306.00	349,155.57	(71,305.57)	0.43	100.00%	HB 303 changes to PP reimbursement schedule
7394.000.371010.00	Interest on Investments	0.00	0.00	-	-	-	-	NA	
Total URD III TI DEBT CLEARING FUND		**5,627,617.00**	**5,579,038.00**	**(48,579.00)**	**5,530,114.28**	**97,502.72**	**48,923.72**	**99.12%**	**$0 Beg Fund Balance 7/1/21**
7395	**MRA URD III TAX INCREMENT DEBT SERVICE**								
7395.000.371010.00	Interest on Investments	0.00	0.00	-	-	-	-	NA	
7395.000.381009.00	Transfers from Clearing	0.00	0.00	-	-	-	-	NA	
7395.000.383014.00	Transfers from MRA	1,231,580.00	1,234,680.00	3,100.00	1,159,878.56	71,701.44	74,801.44	93.94%	Final mill levies set after budget adoption.
7395.000.383038.00	Transfers from URD III	0.00	0.00	-	-	-	-	NA	
Total MRA URD III TAX INCREMENT DEBT SERVICE		**1,231,580.00**	**1,234,680.00**	**3,100.00**	**1,159,878.56**	**71,701.44**	**74,801.44**	**93.94%**	**$74,800 Beg Fund Balance 7/1/21**
7396	**NRSS DEBT SERVICE SINKING FUND**								
7396.000.371010.00	Interest on Investments	0.00	0.00	-	-	-	-	NA	
7396.000.381009.00	Transfers from Clearing	0.00	0.00	-	-	-	-	NA	
7396.000.383014.00	Transfers from MRA	572,122.00	572,122.00	-	269,779.00	302,343.00	302,343.00	47.15%	
Total NRSS DEBT SERVICE SINKING FUND		**572,122.00**	**572,122.00**	**0.00**	**269,779.00**	**302,343.00**	**302,343.00**	**47.15%**	**$302,298 Beg Fund Balance 7/1/21**
7397	**NORTH RESERVE / SCOTT STREET URD**								
7397.000.311011.00	Tax Increment	0.00	0.00	-	-	-	-	NA	
7397.000.383014.00	Transfers From MRA	1,047,862.00	1,018,391.00	(29,471.00)	1,286,839.66	(238,977.66)	(268,448.66)	126.36%	Final mill levies set after budget adoption, less debt serv.
Total NORTH RESERVE / SCOTT STREET URD		**1,047,862.00**	**1,018,391.00**	**(29,471.00)**	**1,286,839.66**	**(238,977.66)**	**(268,448.66)**	**126.36%**	**$1,354,544 Beg Fund Balance 7/1/21**
7398	**HELLGATE URD**								
7398.000.311011.00	Tax Increment	486,240.00	475,344.00	(10,896.00)	467,936.31	18,303.69	7,407.69	98.44%	Final mill levies set after budget adoption.
7398.000.312001.00	Penalties & Interest	0.00	0.00	-	1,623.39	(1,623.39)	(1,623.39)	NA	
7398.000.335210.00	Personal Property Tax Reimburseme	0.00	6,707.00	6,707.00	6,707.04	(6,707.04)	(0.04)	100.00%	HB 303 changes to Personal Property reimbursement schedu
7398.000.383014.00	Transfers From MRA	0.00	0.00	-	-	-	-	NA	
Total HELLGATE URD		**486,240.00**	**482,051.00**	**(4,189.00)**	**476,266.74**	**9,973.26**	**5,784.26**	**98.80%**	**$632,430 Beg Fund Balance 7/1/21**
7399	**INTERMOUNTAIN BOND DEBT SERVICE**								
7399.000.311011.00	Tax Increment	0.00	0.00	-	-	-	-	NA	
7399.000.383014.00	Transfers from MRA	146,066.00	146,666.00	600.00	146,665.00	(599.00)	1.00	100.00%	Debt Service Paying Agent Fee
Total INTERMOUNTAIN BOND DEBT SERVICE		**146,066.00**	**146,666.00**	**600.00**	**146,665.00**	**(599.00)**	**1.00**	**100.00%**	**$1 Beg Fund Balance 7/1/21**
7400	**FRONT ST BOND CLEARING**								
7400.000.311011.00	Tax Increment	1,640,024.00	1,603,272.00	(36,752.00)	1,596,212.80	43,811.20	7,059.20	99.56%	Final mill levies set after budget adoption.
7400.000.312001.00	Penalties & Interest	0.00	0.00	-	4,490.39	(4,490.39)	(4,490.39)	NA	
7400.000.335210.00	Personal Property Tax Reimburseme	53,975.00	63,387.00	9,412.00	63,386.54	(9,411.54)	0.46	100.00%	HB 303 changes to Personal Property reimbursement schedu
7400.000.371010.00	Interest on Investments	0.00	0.00	-	-	-	-	NA	
Total FRONT ST BOND CLEARING		**1,693,999.00**	**1,666,659.00**	**(27,340.00)**	**1,664,089.73**	**29,909.27**	**2,569.27**	**99.85%**	**$0 Beg Fund Balance 7/1/21**
7401	**FRONT ST PARKING STRUCTURE**								
7401.000.371010.00	Interest on Investments	0.00	0.00	-	-	-	-	NA	
7401.000.383066.00	Transfer from Front St Clearing	205,470.00	205,470.00	-	205,470.00	-	-	100.00%	
Total FRONT ST PARKING STRUCTURE		**205,470.00**	**205,470.00**	**0.00**	**205,470.00**	**0.00**	**0.00**	**100.00%**	**$221,116 Beg Fund Balance 7/1/21**
7402	**FRONT ST SUBORDINATE LIEN NOTE**								
7402.000.371010.00	Interest on Investments	0.00	0.00	-	-	-	-	NA	
7402.000.383066.00	Transfer from Front St Clearing	678,535.00	684,735.00	6,200.00	546,637.65	131,897.35	138,097.35	79.83%	
7402.000.383067.00	Transfer from FSPS	0.00	0.00	-	-	-	-	NA	
Total FRONT ST SUBORDINATE LIEN NOTE		**678,535.00**	**684,735.00**	**6,200.00**	**546,637.65**	**131,897.35**	**138,097.35**	**79.83%**	**$142,023 Beg Fund Balance 7/1/21**
7410	**RIVERFRONT CLEARING**								
7410.000.311011.00	Tax Increment	457,198.00	446,952.00	(10,246.00)	446,835.27	10,362.73	116.73	99.97%	Final mill levies set after budget adoption.
7410.000.312001.00	Penalties & Interest	0.00	5,955.00	5,955.00	5,955.36	(5,955.36)	(0.36)	100.01%	Unbudgeted revenue from delinquent taxes paid.
7410.000.335210.00	Personal Property Tax Reimburseme	9,316.00	14,874.00	5,558.00	14,874.35	(5,558.35)	(0.35)	100.00%	HB 303 changes to Personal Property reimbursement schedu
7410.000.371010.00	Interest on Investments	0.00	0.00	-	-	-	-	NA	
Total RIVERFRONT CLEARING		**466,514.00**	**467,781.00**	**1,267.00**	**467,664.98**	**(1,150.98)**	**116.02**	**99.98%**	**$0 Beg Fund Balance 7/1/21**
7411	**RIVERFRONT SINKING**								
7411.000.381009.00	Transfers from Clearing	0.00	0.00	-	-	-	-	NA	
7411.000.383014.00	Transfers from MRA	93,391.00	94,391.00	1,000.00	-	93,391.00	94,391.00	0.00%	transposition error on debt service schedule
Total RIVERFRONT SINKING		**93,391.00**	**94,391.00**	**1,000.00**	**0.00**	**93,391.00**	**94,391.00**	**0.00%**	**$95,091 Beg Fund Balance 7/1/21**
TOTAL MRA BUDGET AMENDMENTS		**$ 29,195,389.00**	**$ 28,883,196.00**	**$ (312,193.00)**	**$ 28,530,070.67**	**$ 665,318.33**	**$ 353,125.33**	**98.78%**	**$12,062,456 Beg Fund Balance 7/1/21**
	Eden's Report	$ 29,195,389.00	$ 28,883,196.00		$ 28,530,070.67	665,318.33	353,125.33		
	Variance	$ -	$ -		$ -	$ 0.00	$ 0.00		

Nature of Variances: Fiscal Year mill levies are received after budget adoption. These amendments adjust budget to final revenue estimates. HB 303 changes to State Person al Property Reimb.

MRA BUDGET AMENDMENTS **Updated: 12/28/2022**

FY 2022 YEAR-END BUDGET AMENDMENTS AS OF 12/28/22

EXPENDITURE		Adopted Budget	Amended Budget	Variance	Year to date Expenditures	Adopted to YTD Variance	Amended to YTD Variance	Percent Used Amended to YTD	Description
7383	**RIVERFRONT TRIANGLE URD**								
7383.385.470210.700.000	TAX INCREMENT REMITTANCE	0.00	0.00	-	0.00	-	-	NA	
7383.385.470210.820.000	TRANSFERS TO OTHER FUNDS	305,850.00	305,850.00	-	305,850.00	-	-	100.00%	
7383.385.470220.940.000	MACHINERY & EQUIPMENT	0.00	0.00	-	0.00	-	-	NA	
7383.385.470230.350.000	PROFESSIONAL SERVICES	0.00	0.00	-	115,954.70	(115,954.70)	(115,954.70)	NA	
7383.385.470230.845.000	CONTINGENCY	382,757.00	425,226.00	42,469.00	0.00	382,757.00	425,226.00	0.00%	final mill levies set / DS funds cleared
7383.385.470230.930.000	IMPROVEMENTS	0.00	0.00	-	0.00	-	-	NA	
7383.385.470260.350.000	PROFESSIONAL SERVICES	100,000.00	100,000.00	-	0.00	100,000.00	100,000.00	0.00%	
7383.385.470260.700.000	GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
7383.385.470260.845.000	CONTINGENCY	0.00	0.00	-	0.00	-	-	NA	
7383.385.470270.845.000	CONTINGENCY	0.00	0.00	-	0.00	-	-	NA	
7383.385.470320.350.000	CONTINGENCY	0.00	0.00	-	0.00	-	-	NA	
7383.385.470320.700.000	CONTINGENCY	0.00	0.00	-	0.00	-	-	NA	
Total RIVERFRONT TRIANGLE URD		**788,607.00**	**831,076.00**	**42,469.00**	**421,804.70**	**366,802.30**	**409,271.30**	**50.75%**	
7384	**NRSS DEBT SERVICE CLEARING**								
7384.385.521009.820.000	TRANSFERS TO DEBT SERVICE	572,122.00	572,122.00	-	269,779.00	302,343.00	302,343.00	47.15%	
7384.385.521010.820.000	TRANSFERS TO MRA	1,047,862.00	998,156.00	(49,706.00)	1,286,839.66	(238,977.66)	(288,683.66)	128.92%	Final mill levies set after budget adoption.
Total NRSS DEBT SERVICE CLEARING		**1,619,984.00**	**1,570,278.00**	**(49,706.00)**	**1,556,618.66**	**63,365.34**	**13,659.34**	**99.13%**	
7385	**FRONT STREET URD**								
7385.385.470210.350.000	PROFESSIONAL SERVICES	200,000.00	200,000.00	-	200,000.00	-	-	100.00%	
7385.385.470215.350.000	PROFESSIONAL SERVICES	0.00	0.00	-	1,200.00	(1,200.00)	(1,200.00)	NA	
7385.385.470230.350.000	PROFESSIONAL SERVICES	100,000.00	100,000.00	-	100,000.00	-	-	100.00%	
7385.385.470230.700.000	GRANTS & CONTRIBUTIONS	719,168.00	719,168.00	-	132,696.60	586,471.40	586,471.40	18.45%	
7385.385.470230.705.000	GRANTS & CONTRIBUTIONS - PUBLIC EN	0.00	0.00	-	0.00	-	-	NA	
7385.385.470230.845.000	CONTINGENCY	196,819.00	284,909.00	88,090.00	0.00	196,819.00	284,909.00	0.00%	Balance to revenues
7385.385.470230.930.000	IMPROVEMENTS	0.00	0.00	-	0.00	-	-	NA	
7385.385.470240.700.000	GRANTS & CONTRIBUTIONS	125,000.00	125,000.00	-	125,000.00	-	-	100.00%	
7385.385.470260.350.000	PROFESSIONAL SERVICES	0.00	0.00	-	0.00	-	-	NA	
7385.385.470260.700.000	GRANTS & CONTRIBUTIONS	25,000.00	25,000.00	-	0.00	25,000.00	25,000.00	0.00%	
7385.385.470260.845.000	CONTINGENCY	0.00	0.00	-	0.00	-	-	NA	
7385.385.470270.700.000	GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
7385.385.470270.845.000	CONTINGENCY	0.00	0.00	-	0.00	-	-	NA	
7385.385.521000.800.000	OTHER OBJECTS	0.00	0.00	-	0.00	-	-	NA	
Total FRONT STREET URD		**1,365,987.00**	**1,454,077.00**	**88,090.00**	**558,896.60**	**807,090.40**	**895,180.40**	**38.44%**	
7386	**DEBT SERVICE-SAFEWAY/ST PAT 1.5M**								
7386.**385**.490200.610	PRINCIPAL	70,000.00	70,000.00	-	70,000.00	-	-	100.00%	
7386.**385**.490200.620	INTEREST	68,644.00	68,644.00	-	68,643.75	0.25	0.25	100.00%	
7386.390.490200.610	PRINCIPAL	0.00	0.00		0.00	-	-	NA	
7386.390.490200.620	INTEREST	0.00	0.00		0.00	-	-	NA	
7386.390.490510.610.000	PRINCIPAL TO GUARANTOR	0.00	0.00	-	0.00	-	-	NA	
7386.390.490510.620.000	INTEREST/SERVICE FEES TO GUARANT(	0.00	0.00	-	0.00	-	-	NA	
Total DEBT SERVICE-SAFEWAY/ST PAT 1.5M		**138,644.00**	**138,644.00**	**0.00**	**138,643.75**	**0.25**	**0.25**	**100.00%**	
7387	**DEBT SERVICE-BROWNFIELD RLF 1.125M**								
7387.390.490200	DEBT SERVICE-BROWNFIELD RLF 1.125M								
7387.390.490200.610.000	PRINCIPAL	41,928.00	141,114.00	99,186.00	141,113.27	(99,185.27)	0.73	100.00%	Error in link to Debt Service Schedule
7387.390.490200.620.000	INTEREST / SERVICE FEES	0.00	21,977.00	21,977.00	21,977.01	(21,977.01)	(0.01)	100.00%	Error in link to Debt Service Schedule
7387.390.510110.550.000	MERCHANT SERVICE FEES	0.00	0.00	-	0.00	-	-	NA	
Total DEBT SERVICE-BROWNFIELD RLF 1.125M		**41,928.00**	**163,091.00**	**121,163.00**	**163,090.28**	**(121,162.28)**	**0.72**	**100.00%**	
7388	**RESERVE-$3.6M**								
7388.390.490607.800.000	OTHER OBJECTS	0.00	0.00	-	0.00	-	-	NA	
7388.390.510110.500.000	FIXED CHARGES	0.00	0.00	-	0.00	-	-	NA	
7388.390.521000.820.000	TRANSFERS TO OTHER FUNDS	0.00	0.00	-	0.00	-	-	NA	
Total RESERVE-$3.6M		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**NA**	
7389	**DEBT SERVICE - 3.6M/5.75M**								
				-				NA	
7389.390.490200	SERIES 2006 $3.6M			-				NA	
7389.385.490200.610	PRINCIPAL	155,000.00	155,000.00	-	155,000.00	-	-	100.00%	
7389.385.490200.620.000	INTEREST / SERVICE FEES	95,775.00	98,875.00	3,100.00	98,875.00	(3,100.00)	-	100.00%	Arbitrage Compliance Analysis Fee
				-				NA	
7389.385.490210	FY13 $5.75M DEBT SERVICE			-				NA	
7389.385.490210.610.000	PRINCIPAL	313,000.00	313,000.00	-	313,000.00	-	-	100.00%	
7389.385.490210.620.000	INTEREST / SERVICE FEES	112,283.00	112,283.00	-	112,283.25	(0.25)	(0.25)	100.00%	
7389.385.510110.550.000	MERCHANT SERVICE FEES	0.00	0.00	-	0.00	-	-	NA	
Total DEBT SERVICE - 3.6M/5.75M		**676,058.00**	**679,158.00**	**3,100.00**	**679,158.25**	**(3,100.25)**	**(0.25)**	**100.00%**	
7390	**URDII CLEARING - 3.6M TIF**								
7390.**385**.490604	TI BOND RESERVE								
7390.**385**.490604.820.000	TRANSFER TO INTERMOUNTAIN BOND D	146,066.00	146,066.00	-	146,665.00	(599.00)	(599.00)	100.41%	
7390.**385**.490605	TRANSFER TO DEBT SERVICE 7389							NA	
7390.**385**.490605.820.000	TRANSFERS TO DEBT SERVICE	676,058.00	679,158.00	3,100.00	679,158.25	(3,100.25)	(0.25)	100.00%	Arbitrage Compliance Analysis Fee
7390.**385**.490606	DEVELOPMENT TRANSFERS							NA	
7390.**385**.490606.820.000	TRANSFERS TO URD II DEVELOPMENT	3,442,178.00	3,269,407.00	(172,771.00)	3,184,639.10	257,538.90	84,767.90	97.41%	Final mill levies set after budget adoption.
7390.**385**.490607	TRANSFERS TO BROWNFIELD							NA	
7390.**385**.490607.820.000	TRANSFERS TO OTHER FUNDS	41,928.00	164,179.00	122,251.00	163,091.00	(121,163.00)	1,088.00	99.34%	Error in link to Debt Service Schedule
7390.**385**.490608	TRANSFERS TO SAFEWAY/ST PATS							NA	
7390.**385**.490608.820.000	TRANSFERS TO OTHER FUNDS-SAFEWA	135,517.00	132,237.00	(3,280.00)	132,237.00	3,280.00	-	100.00%	Final mill levies determine transfer amt.
7390.**390**.490606.820.000	TRANSFERS TO OTHER FUNDS	0.00	0.00	-	0.00	-	-	NA	
7390.**390**.490607.820.000	TRANSFERS TO BROWNFIELDS	0.00	0.00	-	0.00	-	-	NA	
7390.**390**.490608.820.000	TRANSFERS TO SAFEWAY/ST PATS	0.00	0.00	-		-	-	NA	
7390.390.510110.550.000	MERCHANT SERVICE FEES	0.00	0.00	-		-	-	NA	
Total NON-DEPARTMENTAL		**4,441,747.00**	**4,391,047.00**	**(50,700.00)**	**4,305,790.35**	**135,956.65**	**85,256.65**	**98.06%**	
Total URDII CLEARING - 3.6M TIF		**4,441,747.00**	**4,391,047.00**	**(50,700.00)**	**4,305,790.35**	**135,956.65**	**85,256.65**	**98.06%**	
7392	**MRA - URD II FUND**								
7392.385.470210	ADMINISTRATION								
7392.385.470210.350.000	PROFESSIONAL SERVICES	0.00	0.00	-	2,000.00	(2,000.00)	(2,000.00)	NA	
7392.385.470210.700.000	GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
7392.385.470210.820.000	TRANSFERS TO OTHER FUNDS	400,000.00	400,000.00	-	400,000.00	-	-	100.00%	
				-				NA	
7392.385.470220.350.000	PROFESSIONAL SERVICES	0.00	10,700.00	10,700.00	10,700.00	(10,700.00)	-	100.00%	
7392.385.470220.845.000	CONTINGENCY	100,000.00	0.00	(100,000.00)	0.00	100,000.00	-	NA	
7392.385.470220.910.000	LAND	0.00	0.00	-	0.00	-	-	NA	
7392.385.470220.920.000	BUILDINGS	0.00	2,195,000.00	2,195,000.00	2,195,000.00	(2,195,000.00)	-	100.00%	Bridge Apartments Acquisition
				-				NA	
7392.385.470230	PW FACILITY			-				NA	
7392.385.470230.350.000	PROFESSIONAL SERVICES	179,394.00	179,394.00	-	111,381.77	68,012.23	68,012.23	62.09%	
7392.385.470230.700.000	GRANTS & CONTRIBUTIONS	1,526,240.00	1,526,240.00	-	889,544.69	636,695.31	636,695.31	58.28%	
7392.385.470230.705.000	GRANTS & CONTRIBUTIONS TO PUBLIC	0.00	0.00	-	0.00	-	-	NA	
7392.385.470230.845.000	CONTINGENCY	1,365,607.00	49,087.00	(1,316,520.00)	0.00	1,365,607.00	49,087.00	0.00%	Reallocate to Bridge Apts Acquisition
7392.385.470230.930.000	IMPROVEMENTS	2,508,000.00	1,010,136.00	(1,497,864.00)	523,572.16	1,984,427.84	486,563.84	51.83%	Correct BAQ2 & Reallocate to Bridge Apts
				-	0.00			NA	
7392.385.470240	REHAB LOANS			-				NA	
7392.385.470240.700.000	GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
				-				NA	
7392.385.470260	PLANNING & MGMT			-				NA	
7392.385.470260.350.000	PROFESSIONAL SERVICES	19,200.00	19,200.00	-	2,900.00	16,300.00	16,300.00	15.10%	
7392.385.470260.700.000	GRANTS & CONTRIBUTIONS	10,000.00	10,000.00	-	10,000.00	-	-	100.00%	
7392.385.470260.845.000	CONTINGENCY	100,000.00	0.00	(100,000.00)	0.00	100,000.00	-	NA	Reallocate to Bridge Apts Acquisition
				-		-		NA	
7392.385.470270	CLEARING & DEMO			-		-		NA	
7392.385.470270.700.000	GRANTS & CONTRIBUTIONS	1,197,558.00	1,197,558.00	-	1,121,093.39	76,464.61	76,464.61	93.61%	
7392.385.470270.845.000	CONTINGENCY	100,000.00	0.00	(100,000.00)	0.00	100,000.00	-	NA	Reallocate to Bridge Apts Acquisition
				-				NA	
7392.385.470290	BROWNFIELD RLF 1.125M			-		-		NA	
7392.385.470290.700.000	GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
				-				NA	
7392.385.470301	5.75M SILVER PARK/WYOMIN/MRL			-				NA	
7392.385.470301.350.000	PROFESSIONAL SERVIES	0.00	0.00	-	0.00	-	-	NA	
7392.385.470301.700.000	GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
7392.385.470301.820.000	TRANSFERS TO OTHER FUNDS	0.00	0.00	-	0.00	-	-	NA	
7392.385.470301.930.000	IMPROVEMENTS	0.00	0.00	-	0.00	-	-	NA	
7392.385.510110.550.000	MERCHANT SERVICE FEES	0.00	0.00	-		-	-	NA	
Total MRA - URD II FUND		**7,505,999.00**	**6,597,315.00**	**(908,684.00)**	**5,266,192.01**	**2,239,806.99**	**1,331,122.99**	**79.82%**	
7393	**MRA - URD III FUND**								
7393.385.470210	ADMINISTRATION								
7393.385.470210.110.000	SALARIES AND WAGES	520,037.00	515,042.00	(4,995.00)	463,937.26	56,099.74	51,104.74	90.08%	Final salary budget from Finance dept.
7393.385.470210.115.000	SALARIES / HEALTH INSURANCE	0.00	0.00	-	0.00	-	-	NA	
7393.385.470210.120.000	OVERTIME/TERMINATION	5,000.00	5,000.00	-	3,758.51	1,241.49	1,241.49	75.17%	
7393.385.470210.140.000	EMPLOYER CONTRIBUTIONS	170,655.00	170,655.00	-	153,682.88	16,972.12	16,972.12	90.05%	

EXPENDITURE	Adopted Budget	Amended Budget	Variance	Year to date Expenditures	Adopted to YTD Variance	Amended to YTD Variance	Percent Used Amended to YTD	Description
7393.385.470210.141.000 STATE RETIREMENT CONTRIBUTIONS	502.00	502.00	-	491.18	10.82	10.82	97.84%	
Total PERSONAL SERVICES	696,194.00	691,199.00	(4,995.00)	621,869.83	74,324.17	69,329.17	89.97%	
7393.385.470210.200 SUPPLIES							NA	
7393.385.470210.210.000 OFFICE SUPPLIES	4,000.00	4,000.00	-	2,652.92	1,347.08	1,347.08	66.32%	
7393.385.470210.220.000 OPERATING SUPPLIES	500.00	500.00	-	478.80	21.20	21.20	95.76%	
7393.385.470210.230.000 REPAIR/MAINTENANCE	828.00	828.00	-	0.00	828.00	828.00	0.00%	
7393.385.470210.231.000 GASOLINE	400.00	400.00	-	148.98	251.02	251.02	37.25%	
7393.385.470210.240.000 OTHER SUPPLIES	3,398.00	3,398.00	-	4,059.89	(661.89)	(661.89)	119.48%	
Total SUPPLIES	9,126.00	9,126.00	-	7,340.59	1,785.41	1,785.41	80.44%	
7393.385.470210.300 PURCHASED SERVICES							NA	
7393.385.470210.310.000 COMMUNICATIONS	800.00	800.00	-	549.73	250.27	250.27	68.72%	
7393.385.470210.320.000 PRINTING & DUPLICATING	3,000.00	3,000.00	-	4,921.58	(1,921.58)	(1,921.58)	164.05%	
7393.385.470210.330.000 PUBLICITY, SUBSCRIPTIONS & DUES	3,000.00	3,000.00	-	5,872.03	(2,872.03)	(2,872.03)	195.73%	
7393.385.470210.344.000 TELEPHONE SERVICE	1,300.00	1,300.00	-	112.52	1,187.48	1,187.48	8.66%	
7393.385.470210.345.000 GARBAGE	565.00	565.00	-	0.00	565.00	565.00	0.00%	
7393.385.470210.350.000 PROFESSIONAL SERVICES	338,611.00	338,611.00	-	338,656.75	(45.75)	(45.75)	100.01%	
7393.385.470210.360.000 REPAIR & MAINTENANCE	6,990.00	6,990.00	-	5,733.12	1,256.88	1,256.88	82.02%	
7393.385.470210.370.000 TRAVEL	3,500.00	3,500.00	-	14,121.44	(10,621.44)	(10,621.44)	403.47%	
7393.385.470210.380.000 TRAINING	4,500.00	4,500.00	-	1,155.00	3,345.00	3,345.00	25.67%	
7393.385.470210.390.000 OTHER PURCHASED SERVICES	500.00	500.00	-	0.00	500.00	500.00	0.00%	
Total PURCHASED SERVICES	362,766.00	362,766.00	-	371,122.17	(8,356.17)	(8,356.17)	102.30%	
7393.385.470210.700.000 GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
Total GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
7393.385.470210.940.000 MACHINERY & EQUIPMENT	0.00	0.00	-	0.00	-	-	NA	
Total ADMINISTRATION	1,068,086.00	1,063,091.00	(4,995.00)	1,000,332.59	67,753.41	62,758.41	94.10%	
			-				NA	
7393.385.470220 ACQUISITION OF PROPERTY			-				NA	
7393.385.470220.350.000 PROFESSIONAL SERVICES	0.00	0.00	-	0.00	-	-	NA	
7393.385.470220.845.000 CONTINGENCY	1,000,000.00	1,000,000.00	-	0.00	1,000,000.00	1,000,000.00	0.00%	
7393.385.470220.910.000 LAND	0.00	0.00	-	0.00	-	-	NA	
7393.385.470220.920.000 BUILDINGS	0.00	0.00	-	0.00	-	-	NA	
			-				NA	
7393.385.470230 PW FACILITY			-				NA	
7393.385.470230.350.000 PROFESSIONAL SERVICES	129,832.00	129,832.00	-	79,264.43	50,567.57	50,567.57	61.05%	
7393.385.470230.700.000 GRANTS & CONTRIBUTIONS	52,568.00	52,568.00	-	13,607.00	38,961.00	38,961.00	25.88%	
7393.385.470230.700.000 GRANTS & CONTRIBUTIONS TO PUBLIC	0.00	0.00	-	0.00	-	-	NA	
7393.385.470230.845.000 CONTINGENCY	4,170,559.00	4,233,516.00	62,957.00	0.00	4,170,559.00	4,233,516.00	0.00%	Adj. contingency per final revenue estimates
7393.385.470230.930.000 IMPROVEMENTS	1,267,869.00	662,869.00	(605,000.00)	248,497.41	1,019,371.59	414,371.59	37.49%	Correct BAQ2 Amendment
			-				NA	
7393.385.470240 REHAB LOANS			-				NA	
7393.385.470240.700.000 GRANTS & CONTRIBUTIONS	100,000.00	100,000.00	-	100,000.00	-	-	100.00%	
			-				NA	
7393.385.470250 RELOCATION PAYMENTS			-				NA	
7393.385.470250.845.000 CONTINGENCY	0.00	0.00	-	0.00	-	-	NA	
			-				NA	
7393.385.470260 PLANNING & MGMT			-				NA	
7393.385.470260.350.000 PROFESSIONAL SERVICES	120,331.00	120,331.00	-	29,795.57	90,535.43	90,535.43	24.76%	
7393.385.470260.700.000 GRANTS & CONTRIBUTIONS	10,000.00	10,000.00	-	380,000.00	(370,000.00)	(370,000.00)	3800.00%	Midtown Master Plan Grant
7393.385.470260.845.000 CONTINGENCY	500,000.00	500,000.00	-	0.00	500,000.00	500,000.00	0.00%	
			-				NA	
7393.385.470270 CLEARING & DEMO			-				NA	
7393.385.470270.700.000 GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
7393.385.470270.845.000 CONTINGENCY	1,000,000.00	1,000,000.00	-	0.00	1,000,000.00	1,000,000.00	0.00%	
7393.385.470275 MARY AVENUE **EAST** PROJECT			-				NA	
7393.385.470275.350.000 PROFESSIONAL SERVICES	0.00	0.00	-	0.00	-	-	NA	
7393.385.470275.700.000 GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
7393.385.470275.820.000 TRANSFERS TO OTHER FUNDS	0.00	0.00		0.00	-	-	NA	
7393.385.470275.845.000 CONTINGENCY	0.00	0.00	-	0.00	-	-	NA	
7393.385.470276 MARY AVENUE **WEST** PROJECT			-				NA	
7393.385.470276.350.000 PROFESSIONAL SERVICES	0.00	0.00	-	0.00	-	-	NA	
7393.385.470276.700.000 GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
7393.385.470276.700.000 TRANSFERS TO OTHER FUNDS	0.00	0.00	-	0.00	-	-	NA	
7393.385.470276.930.000 IMPROVEMENTS	13,474.00	13,474.00	-	4,410.00	9,064.00	9,064.00	32.73%	
Total MRA - URD III FUND	**9,432,719.00**	**8,885,681.00**	**(547,038.00)**	**1,855,907.00**	**7,576,812.00**	**7,029,774.00**	**20.89%**	
7394 **MRA URD III TI DEBT CLEARING FUND**								
7394.385.521009.820.000 TRANSFERS TO OTHER FUNDS	1,231,580.00	1,234,680.00	3,100.00	1,159,878.56	71,701.44	74,801.44	93.94%	
7394.385.521010.820.000 TRANSFER TO MRA	4,396,038.00	4,344,358.00	(51,680.00)	4,370,235.72	25,802.28	(25,877.72)	100.60%	
Total MRA URD III TI DEBT CLEARING FUND	**5,627,618.00**	**5,579,038.00**	**(48,580.00)**	**5,530,114.28**	**97,503.72**	**48,923.72**	**99.12%**	
7395 **MRA URD III TAX INCREMENT DEBT SERVICE**								
7395.385.490200.610.000 5M SO RESERVE TRAIL CROSSING PRIN	150,000.00	150,000.00	-	150,000.00	-	-	100.00%	
7395.385.490200.620.000 5M SO RESERVE TRAIL CROSSING PRIN	188,488.00	188,488.00	-	188,487.50	0.50	0.50	100.00%	
7395.385.490202.610.000 MARY AVENUE EAST PRINCIPAL	219,000.00	219,000.00	-	219,000.00	-	-	100.00%	
7395.385.490202.620.000 MARY AVENUE EAST INTEREST/SERVICI	273,139.00	276,239.00	3,100.00	276,238.50	(3,099.50)	0.50	100.00%	Arbitrage Compliance Report Fee
7395.385.490204.610.000 MARY AVENUE WEST PRINCIPAL	50,000.00	50,000.00	-	50,000.00	-	-	100.00%	
7395.385.490204.620.000 MARY AVENUE WEST INTEREST/SERVIC	66,845.00	66,845.00	-	66,845.00	-	-	100.00%	
7395.385.490207.610.000 2.6M MRL TAX EXEMPT 2018B PRINCIPAI	84,150.00	84,150.00	-	84,150.00	-	-	100.00%	
7395.385.490207.620.000 2.6M MRL TAX EXEMPT 2018B INTEREST	105,278.00	105,278.00	-	105,277.68	0.32	0.32	100.00%	
7395.385.490208.610.000 1.2M MRL TAXABLE 2018A PRINCIPAL	35,834.00	35,834.00	-	35,834.00	-	-	100.00%	
7395.385.490208.620.000 1.2M MRL TAXABLE 2018A INTEREST/SEI	58,846.00	58,846.00	-	58,845.86	0.14	0.14	100.00%	
Total MRA URD III TAX INCREMENT DEBT SERVICE	**1,231,580.00**	**1,234,680.00**	**3,100.00**	**1,234,678.54**	**(3,098.54)**	**1.46**	**100.00%**	
7396 **NRSS DEBT SERVICE SINKING FUND**								
7396.385.490602.610.000 DEBT SERVICE PRINCIPAL	11,589.00	11,589.00	-	11,589.35	(0.35)	(0.35)	100.00%	
7396.385.490602.620.000 DEBT SERVICE INTEREST/SERVICE FEE	19,456.00	19,456.00	-	19,456.31	(0.31)	(0.31)	100.00%	
7396.385.490603.610.000 DEBT SERVICE PRINCIPAL	61,400.00	61,400.00	-	61,353.80	46.20	46.20	99.92%	
7396.385.490603.620.000 DEBT SERVICE INTEREST/SERVICE FEE	52,120.00	52,120.00	-	52,120.45	(0.45)	(0.45)	100.00%	
7396.385.490604.610.000 DEBT SERVICE PRINCIPAL	84,172.00	84,172.00	-	84,172.25	(0.25)	(0.25)	100.00%	
7396.385.490604.620.000 DEBT SERVICE INTEREST/SERVICE FEE	121,846.00	121,846.00	-	121,845.88	0.12	0.12	100.00%	
7396.385.490605.610.000 DEBT SERVICE PRINCIPAL	77,030.00	77,030.00	-	77,029.62	0.38	0.38	100.00%	
7396.385.490605.620.000 DEBT SERVICE INTEREST/SERVICE FEE	144,509.00	144,509.00	-	144,508.66	0.34	0.34	100.00%	
Total NRSS DEBT SERVICE SINKING FUND	**572,122.00**	**572,122.00**	**0.00**	**572,076.32**	**45.68**	**45.68**	**99.99%**	
7397 **NORTH RESERVE/SCOTT STREET URD**								
7397.385.470210 ADMINISTRATION								
7397.385.470210.350.000 PROFESSIONAL SERVICES	0.00	0.00	-	0.00	-	-	NA	
7397.385.470210.700.000 GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
7397.385.470210.820.000 TRANSFERS TO OTHER FUNDS	25,000.00	25,000.00	-	25,000.00	-	-	100.00%	
7397.385.470220 ACQUISITION OF PROPERTY			-				NA	
7397.385.470220.845.000 CONTINGENCY	100,000.00	100,000.00	-	0.00	100,000.00	100,000.00	0.00%	
			-				NA	
7397.385.470230 PW FACILITY			-				NA	
7397.385.470230.350.000 PROFESSIONAL SERVICES	0.00	0.00	-	207,843.62	(207,843.62)	(207,843.62)	NA	
7397.385.470230.700.000 GRANTS & CONTRIBUTIONS	1,413,647.00	1,413,647.00	-	0.00	1,413,647.00	1,413,647.00	0.00%	
7397.385.470230.845.000 CONTINGENCY	476,164.00	463,380.00	(12,784.00)	0.00	476,164.00	463,380.00	0.00%	Adj. contingency per final revenue estimates
7397.385.470230.930.000 IMPROVEMENTS	0.00	0.00	-	0.00	-	-	NA	
7397.385.470240 REHAB LOANS			-				NA	
7397.385.470240.700.000 GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
			-				NA	
7397.385.470250 RELOCATION PAYMENTS			-				NA	
7397.385.470250.845.000 CONTINGENCY	0.00	0.00	-	0.00	-	-	NA	
			-				NA	
7397.385.470260 PLANNING & MGMT			-				NA	
7397.385.470260.350.000 PROFESSIONAL SERVICES	160,908.00	160,908.00	-	138,892.26	22,015.74	22,015.74	86.32%	
7397.385.470260.700.000 GRANTS & CONTRIBUTIONS	10,000.00	10,000.00	-	10,000.00	-	-	100.00%	
7397.385.470260.705.000 GRANTS & CONTRIBUTIONS TO PUBLIC	0.00	0.00	-	0.00	-	-	NA	
7397.385.470260.845.000 CONTINGENCY	100,000.00	100,000.00	-	0.00	100,000.00	100,000.00	0.00%	
			-				NA	
7397.385.470270 CLEARING & DEMO			-				NA	
7397.385.470270.700.000 GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
7397.385.470270.845.000 CONTINGENCY	100,000.00	100,000.00	-	0.00	100,000.00	100,000.00	0.00%	
7397.385.470311.350.000 SCOTT ST VILLAGE - P 2&3 PROFESSION	0.00	0.00	-	0.00	-	-	NA	
7397.385.470311.700.000 SCOTT ST VILLAGE - GRANTS & CONTRI	0.00	0.00	-	0.00	-	-	NA	
7397.385.470311.820.000 SCOTT ST VILLAGE - P 2&3 TRANSFERS	0.00	0.00	-	0.00	-	-	NA	
							NA	
7397.385.510110.550.000 MERCHANT SERVICE FEES	0.00	0.00	-	0.00	-	-	NA	
Total NORTH RESERVE/SCOTT STREET URD	**2,385,719.00**	**2,372,935.00**	**(12,784.00)**	**381,735.88**	**2,003,983.12**	**1,991,199.12**	**16.09%**	
7398 **HELLGATE URD**								
7398.385.470210 ADMINISTRATION								

EXPENDITURE		Adopted Budget	Amended Budget	Variance	Year to date Expenditures	Adopted to YTD Variance	Amended to YTD Variance	Percent Used Amended to YTD	Description
7398.385.470210.700.000	GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
7398.385.470210.820.000	TRANSFERS TO OTHER FUNDS	75,000.00	75,000.00	-	69,140.00	5,860.00	5,860.00	92.19%	
				-					
7398.385.470220.845.000	CONTINGENCY	0.00	0.00	-	0.00	-	-	NA	
7398.385.470220.910.000	LAND	0.00	0.00	-	0.00	-	-	NA	
				-					
7398.385.470230	PW FACILITY			-					
7398.385.470230.350.000	PROFESSIONAL SERVICES	0.00	0.00	-	153,955.00	(153,955.00)	(153,955.00)	NA	
7398.385.470230.700.000	GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
7398.385.470230.705.000	GRANTS & CONTRIBUTIONS TO PUBLIC	0.00	0.00	-	9,428.37	(9,428.37)	(9,428.37)	NA	
7398.385.470230.845.000	CONTINGENCY	850,645.00	885,526.00	34,881.00	0.00	850,645.00	885,526.00	0.00%	Adj. contingency per final beg. fund balance
7398.385.470230.930.000	IMPROVEMENTS	0.00	0.00	-	0.00	-	-	NA	
				-					
7398.385.470240	REHAB LOANS			-					
7398.385.470240.700.000	GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
				-					
7398.385.470260	PLANNING & MGMT			-					
7398.385.470260.350.000	PROFESSIONAL SERVICES	153,955.00	153,955.00	-	0.00	153,955.00	153,955.00	0.00%	
7398.385.470260.700.000	GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
7398.385.470260.705.000	GRANTS & CONTRIBUTIONS TO PUBLIC	0.00	0.00	-	0.00	-	-	NA	
7398.385.470260.845.000	CONTINGENCY	0.00	0.00	-	0.00	-	-	NA	
				-		-			
7398.385.470270	CLEARING & DEMO			-		-			
7398.385.470270.700.000	GRANTS & CONTRIBUTIONS	0.00	0.00	-	0.00	-	-	NA	
7398.385.470270.845.000	CONTINGENCY	0.00	0.00	-	0.00	-	-	NA	
Total HELLGATE URD		**1,079,600.00**	**1,114,481.00**	**34,881.00**	**232,523.37**	**847,076.63**	**881,957.63**	**20.86%**	
7399	**INTERMOUNTAIN BOND DEBT SERVICE**								
7399.385.490200	REVENUE BONDS					-	-	NA	
7399.385.490200.610.000	PRINCIPAL	97,000.00	97,000.00	-	97,000.00	-	-	100.00%	
7399.385.490200.620.000	INTEREST	49,066.00	49,666.00	600.00	49,666.26	(600.26)	(0.26)	100.00%	Bond Paying Agent Fee
7399.385.510110.550.000	MERCHANT SERVICE FEES			-		-	-	NA	
Total INTERMOUNTAIN BOND DEBT SERVICE		**146,066.00**	**146,666.00**	**600.00**	**146,666.26**	**(600.26)**	**(0.26)**	**100.00%**	
7400	**FRONT ST BOND CLEARING**								
7400.385.470210	ADMINISTRATION								
7400.385.470210.820.000	TRANSFERS TO OTHER FUNDS	1,693,999.00	1,666,659.00	(27,340.00)	-	1,693,999.00	1,666,659.00	0.00%	Adj. contingency per final revenue estimates
7400.385.470210.820.600	TRANSFERS TO OTHER FUNDS	0.00	0.00	-	-	-	-	NA	
7400.385.470210.820.603	TRANSFERS TO OTHER FUNDS (TO 7401	0.00	0.00	-	205,470.00	(205,470.00)	(205,470.00)	NA	
7400.385.470210.820.604	TRANSFERS TO OTHER FUNDS (TO 7402	0.00	0.00	-	546,637.65	(546,637.65)	(546,637.65)	NA	
7400.385.470210.820.605	TRANSFERS TO OTHER FUNDS (TO 7385	0.00	0.00	-	911,982.08	(911,982.08)	(911,982.08)	NA	
7400.385.510110.500	MERCHANT SERVICE FEES			-		-	-	NA	
Total FRONT ST BOND CLEARING		**1,693,999.00**	**1,666,659.00**	**(27,340.00)**	**1,664,089.73**	**29,909.27**	**2,569.27**	**99.85%**	
7401	**FRONT ST PARKING STRUCTURE**								
7401.385.490000.610	PRINCIPAL	114,000.00	114,000.00	-	114,000.00	-	-	100.00%	
7401.385.490000.620	INTEREST	91,470.00	91,470.00	-	89,190.00	2,280.00	2,280.00	97.51%	
7401.385.510110.550.000	MERCHANT SERVICE FEES	0.00	0.00	-	0.00	-	-	NA	
Total FRONT ST PARKING STRUCTURE		**205,470.00**	**205,470.00**	**0.00**	**203,190.00**	**2,280.00**	**2,280.00**	**98.89%**	
7402	**FRONT ST SUBORDINATE LIEN NOTE**								
7402.385.490505.610	$1.6M FIB REFUNDING A PRINCIPAL	29,500.00	29,500.00	-	29,500.00	-	-	100.00%	
7402.385.490505.620	$1.6M FIB REFUNDING A INTEREST	61,121.00	61,121.00	-	61,121.26	(0.26)	(0.26)	100.00%	
7402.385.490506.610	$1.6M FIB REFUNDING B PRINCIPAL	8,000.00	8,000.00	-	8,000.00	-	-	100.00%	
7402.385.490506.620	$1.6M FIB REFUNDING B INTEREST	11,428.00	14,528.00	3,100.00	14,527.50	(3,099.50)	0.50	100.00%	Arbitrage Compliance Report Fee
7402.385.490507.610	SERIES 2019 MERC PRINCIPAL	101,503.00	101,503.00	-	101,503.11	(0.11)	(0.11)	100.00%	
7402.385.490507.620	SERIES 2019 MERC INTEREST	139,051.00	139,051.00	-	139,051.02	(0.02)	(0.02)	100.00%	
7402.385.490508.610	SERIES 2017C $3.26M STUDENT HOUSING PF	95,202.00	95,202.00	-	95,201.87	0.13	0.13	100.00%	
7402.385.490508.620	SERIES 2017C $3.26M STUDENT HOUSING IN	134,598.00	137,698.00	3,100.00	137,697.84	(3,099.84)	0.16	100.00%	Arbitrage Compliance Report Fee
7402.385.490511.610	SERIES 2021 $1.88M AC HOTEL BOND PRINCI	53,304.00	53,304.00	-	53,303.99	0.01	0.01	100.00%	
7402.385.490511.620	SERIES 2021 $1.88M AC HOTEL BOND INTERE	44,828.00	44,828.00	-	44,828.25	(0.25)	(0.25)	100.00%	
Total FRONT ST SUBORDINATE LIEN NOTE		**678,535.00**	**684,735.00**	**6,200.00**	**684,734.84**	**(6,199.84)**	**0.16**	**100.00%**	
7410	**RIVERFRONT URD CLEARING**								
7410.385.470210.800.000	ADMINISTRATION	0.00	0.00	-	-	-	-	NA	
7410.385.470211.820.000	TRANSFERS TO OTHER FUNDS	93,391.00	94,391.00	1,000.00	-	93,391.00	94,391.00	0.00%	transposition error on debt service schedule
7410.385.470212.820.000	TRANSFERS TO OTHER FUNDS	373,123.00	373,391.00	268.00	-	373,123.00	373,391.00	0.00%	Final mill levies determine transfer amt.
7410.385.521009.820.000	TRANSFERS TO DEBT SERVICE	0.00	0.00	-	-	-	-	NA	
7410.385.521010.820.000	TRANSFERS TO MRA	0.00	0.00	-	467,664.98	(467,664.98)	(467,664.98)	NA	
Total FRONT ST SUBORDINATE LIEN NOTE		**466,514.00**	**467,782.00**	**1,268.00**	**467,664.98**	**(1,150.98)**	**117.02**	**99.97%**	
7411	**RIVERFRONT URD SINKING**								
7411.385.490201.600.000	DEBT SERVICE	0.00	0.00	-	0.00				
7411.385.490201.610.000	STOCKMAN SERIES 2019 PRINCIPAL	38,829.00	39,829.00	1,000.00	39,828.75	(999.75)	0.25	100.00%	transposition error
7411.385.490201.620.000	STOCKMAN SERIES 2019 INTEREST	54,562.00	54,562.00	-	54,562.18	(0.18)	(0.18)	100.00%	
Total FRONT ST SUBORDINATE LIEN NOTE		**93,391.00**	**94,391.00**	**1,000.00**	**94,390.93**	**(999.93)**	**0.07**	**100.00%**	
TOTAL MRA BUDGET AMENDMENTS		**$ 40,192,287.00**	**$ 38,849,326.00**	**$ (1,342,961.00)**	**$ 26,157,966.73**	**$ 14,034,320.27**	**$ 12,691,359.27**	**67.33%**	
	Edens Report	$ 40,192,287.00	$ 38,849,326.00		$ 26,157,966.73	$ 14,034,320.27	$ 12,691,359.27		
	Variance	$ -			$ -	$ -	$ -		

Nature of Variances: Correct BAQ2 Amendment, Bridge Apartment Acquistion, Arbitrage Compliance Analysis, Final Mill Levies determine Transfers Out from Debt Service funds