

Types and Descriptions of Fund



General Fund

The General Fund accounts for all financial sources and uses not accounted for in other funds. Principal sources of revenue are property taxes, state-shared revenues, license and permits and charges for services provided to other funds. Principal expenditures in the general fund are made for public safety, culture and recreation and general government.

Special Revenue Funds

Special Revenue Funds account for the proceeds of revenue from specific sources that are legally restricted to expenditures for specified purposes other than trusts or capital projects.

Tax Increment Fund

This fund accounts for special revenue derived from the City's Tax Increment District other than incremental property taxes. The District was created in 1997.

Planning Fund

The purpose of this fund is to provide planning services within the City of Great Falls incorporated limits. The Planning Department accounts for subdivision reviews, annexations, re-zoning, transportation planning, historic preservation, and other related planning services.

CTEP Projects Fund

The CTEP Projects Fund is a Special Revenue Fund created to account for local match funds and the Community Transportation Enhancement Program (CTEP) federal grant funds which are received by the City from the Montana Department of Transportation. The Planning Department selects and prioritizes eligible projects for these funds.

Lighting Maintenance District Fund

The Lighting Maintenance District Fund 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 18 lighting districts with more than 9,334 streetlights. The original lighting districts can be traced back to 1912.

Historical Bridge Fund

This fund accounts for funds from an inter-local agreement with Montana Department of Transportation and an agreement with Preservation Cascade/National Trust for Historical Preservation for preservation of the 10th Street Bridge.

Support and Innovation Fund

This fund accounts for general government support provided to governmental and quasi-governmental entities which operate as separate authorities under their own policy making boards. Currently this includes City-County Health Department, City Band, Humane Society, and the Business Improvement District.

911 Special Revenue Fund

This fund accounts for funds received from telephone charges for support of the regional 911 emergency telephone center.

Types and Descriptions of Fund



Police Special Revenue Fund

The purpose of this fund is to account for drug forfeitures, court judgements, crime prevention education, and other contributions or donations for police.

Fire Special Revenue Fund

The purpose of this fund is to account for donations to the Fire Department for fire prevention and education.

Public Works Special Revenue Fund

This fund accounts for special federal and state funded projects administered by the Public Works Department.

Street District Fund

The Street District Fund provides street paving, street sweeping, snow and ice control, dust abatement, and pavement markings, and traffic signs and signals.

Library Fund

The Great Falls Public Library provides library service to Great Falls and Cascade County. The Library is operated through a joint agreement between the City Manager and a five-member advisory library board appointed by the City Commission.

Library Foundation Fund

This fund accounts for restricted and unrestricted donations for the library.

Park and Recreation Special Revenue Fund

The purpose of this fund is to account for donations and contributions related to Parks and Recreation including Park Trust Land and Special Events.

River's Edge Trail Fund

This fund accounts for donations and grants from private, corporate or foundation sponsors for continued development of the River's Edge trail.

Lewis & Clark Signature Event Fund

The purpose of this fund was to track revenues and expenditures associated with the Explore! The Big Sky Event which was held June 2 through July 4, 2005.

Multi-Sports Special Revenue Fund

This accounts for contributions from softball teams for the Multi-Sports complex improvements.

Natural Resources Fund

The Natural Resources Fund provides arboriculture and horticulture services in the design, planting, maintenance and removal of trees, shrubs, flowers, and other vegetation on public property and right-of-ways within the City of Great Falls.

Portage Meadows Fund

The fund purpose 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.

Types and Descriptions of Fund



Housing Authority Fund

The Housing Authority owns 490 public housing units and 16 units of affordable housing located at six sites in Great Falls. The tenants must meet income eligibility requirements and the rents are subsidized by the U.S. Department of Housing and Urban Development (HUD) through an annual contribution contract. The Community Development Department provides staff and management to the Great Falls Housing Authority Board of Commissioners to manage and operate public housing in Great Falls and Section 8 vouchers and certificates through a contractual agreement.

Federal Block Grants Fund

Great Falls, as an entitlement city in the CDBG program, annually receives federal funds to assist in the development of viable urban communities by providing decent housing and suitable living environments and expanding economic opportunities principally for persons of low and moderate income.

Federal Home Grant Fund

This fund accounts 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-income and low-income people.

Special Development Grant Fund

This fund accounts for special or one-time federal grant funds received for various projects.

Community Development Fund

The Community Development Fund provides management and administrative services for the various functions within the Community Development Department. These functions include the Building Division, Parking, Licensing, Neighborhood Council, Civic Center Facilities, Zoning, Community Development Block Grant, and HOME grants.

Economic Revolving Fund

This fund represents the only discretionary money available to the City Commission to encourage economic development in Great Falls. The Community Development Department monitors loans such as Tax Increment Loans, Economic Development Loans, Land Leases, etc. These funds are then allocated by the City Commission for economic development projects.

Permits Fund

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

Licenses Fund

This fund provides staff and resources to review and issue certificates and licenses to businesses and offices. In coordination with the Fire Department and Building Division, inspections are provided to every business within the City. Fees were established to recover the costs of providing the inspections and to support the permitting process for Home Occupations.

Pasta Montana Tax Increment Fund

The Pasta Montana Tax Increment Fund was created to account for the tax increments received by the City from the General Mills / Pasta Montana tax increment industrial infrastructure district.

Types and Descriptions of Fund



Ag Tech Park Fund

The Ag Tech Park Fund was created to encourage industrial growth by providing tax increment financing for acquisition of a rail spur. The rail spur will provide adequate access to the Ag Tech Park for the delivery and shipping of products.

Debt Service Funds

Debt Service Funds account for the special financing and disbursement for general long term debt.

Improvement District Revolving Fund

The Improvement District Revolving Fund is a Debt Service Fund created to account for bonded indebtedness on special improvement districts (SIDs).

Soccer Park Bond Fund

The Soccer Park Bond Funds was created to account for General Obligation Bonds for construction of the Electric City Soccer Park.

Tax Increment Bond Fund

The Tax Increment Bond Fund was created to account for the specially limited obligation bonds payable from tax increments received by the City from its downtown urban renewal area. In 1977, the tax increment district was created and the taxable value of the district identified. This 1977 taxable value is the base value of the tax increment district. Since 1977, new construction and improvements have taken place in the district, which have increased the taxable value. This increased taxable value is the tax increment valuation for the district.

Capital Project Funds

Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities, other than trust, enterprise, or internal service capital projects.

General Capital Projects Fund

The General Capital Projects Fund accounts for the general-purpose funds transferred from the General Fund and dedicated to capital projects. The City's General Fund has no capital outlay appropriations. This capital project fund is used to track general-purpose projects financed by general-purpose revenue contributions. Unless re-appropriated by City Commission action, unexpended capital project appropriations are carried forward from year to year until completion of the project or depletion of authorized appropriation.

Hazard Removal Fund

This fund provides for the removal of dangerous buildings, clean up of problem properties, and replacement of dangerous sidewalks when the property owner is financially unable or unwilling to correct the problem. Costs associated with the removal or corrections are assessed to the property and revolve back into the fund to be used on additional projects.

Sidewalk Hazard Removal Fund

The purpose of this fund is to repair and replace dangerous sidewalks when the property owner is financially unable or unwilling to correct the problem. The property owner is then assessed for the related costs.



Enterprise Funds

Enterprise Funds account for operations that are financed primarily through user charges and operated in a manner similar to private business enterprises or where enterprise type records are appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Water Fund

The purpose of this fund is to safeguard community health by providing adequate quantities of high quality drinking water. The water fund accounts for all aspects of the water system operations. The water system operations include related debt service, administrative expenses, operation, and maintenance of the water treatment plant, laboratory, and water distribution systems.

Sewer Fund

The sewer fund accounts for all aspects of the sewer system operations. The operations include related debt service, administrative expenses, sewer collection system and operation and maintenance of the wastewater treatment plant.

Storm Drain Fund

The purpose of this fund is to provide pollution protection for the Missouri River, reduce flooding and damage to property and life, increase the pavement life of our streets, and to allow emergency vehicles to use our streets during heavy rainstorms.

Sanitation Fund

The sanitation fund provides refuse collection, disposal service, and provides recycling options to the City of Great Falls.

Electric Utility Fund

The purpose of this fund is to establish an electric utility to provide electricity for City operations and other government agencies.

Safety Services Fund

The purpose of this fund is to dispatch calls for County-wide law enforcement, fire and ambulance services.

Parking Fund

Community Development Department administers a management contract with a private management firm (Standard Parking) for the day-to-day operation of parking facilities and parking enforcement. A five-member parking commission advises the City Commission and acts as a first-line sounding board for citizen and business concerns.

Golf Courses Fund

The Golf Course Fund is designed to provide quality golf facilities and programs. Operation includes two eighteen hole golf courses: Eagle Falls Golf Club and Anaconda Hills. They are playable March 1 through October 31 each year, although winter play is available weather permitting.

Swim Pools Fund

The swim pools fund accounts for the operations of four swim pools; JC pool, Watertower pool, the Natatorium, an indoor pool, and the Electric City Water Park, which includes the flow rider and Mitchell pool.

Types and Descriptions of Fund



Recreation Fund

This fund accounts for revenues and expenses related to the annual Ice Breaker Road Race, Community Recreation Center, Multi-Sports Complex, and other miscellaneous fee-based recreation programs administered by the Parks and Recreation Department. In Fiscal Year 2005, the Multi-Sports Complex was leased to the Great Falls Softball Association, which will be responsible for maintenance and operation of the complex.

Fairgrounds Fund

The fairgrounds fund was established to account for the operation of the Fairgrounds. The Fairgrounds facility is owned by Cascade County. The City of Great Falls entered into an interlocal agreement with Cascade County in July of 1988 to manage the Fairgrounds. On January 1, 2003, the interlocal agreement between the City of Great Falls and Cascade County was terminated. The City no longer manages the Fairgrounds.

Civic Center Events Fund

The purpose of the civic center fund is to promote and coordinate the use of the Civic Center theatre, Convention Center, and other meeting rooms.

Internal Service Funds

Internal Service Funds account for goods or services provided on an interdepartmental or intergovernmental cost reimbursement basis. Costs are allocated to benefited operations, allowing accurate presentation and review of service and program costs.

Administration Services Fund

This fund provides for organizational training, recruitment and development of city personnel.

Central Communications Fund

The Central Communication fund administers all city telephones, long distance carriers, telephone leases and is an answering point for citizens requiring city services.

Health and Benefits Fund

The Health and Benefits Fund accounts for payroll deductions made to the City's self-insured group health insurance plan and processes and pays health insurance claims.

Insurance and Safety Fund

This fund accounts for central insurance and safety program costs, which includes premium payments, claims processing, and general insurance administration. This fund also accounts for the processing of the City mail.

Fiscal Services Fund

The Fiscal Service Fund provides centralized services for accounting, cash investments, utility billing, debt issuance, city assessments, payroll, and fixed asset tracking. The Analysis/Budget division provides annual budget development and other management studies.

Information Technology Fund

The Information Technology Fund provides centralized and personal computer operations services support.

Types and Descriptions of Fund



Central Garage Fund

The Central Garage Fund is responsible for fleet operations for the City of Great Falls. These functions include maintenance, fuel dispensing, and replacement services for all major vehicles and motor equipment owned by the City and the Great Falls Housing Authority.

Facilities Maintenance Fund

The Facilities Maintenance Fund was established to provide painter, carpenter, and electrician services to all City Departments.

Engineering Fund

The Engineering Fund provides technical support for all departments within the City. A primary focus is support of the utilities operation; other departments receive engineering support as agreed upon or projected during the budget process.

Public Works Fund

The Public Works Fund is responsible for the overall planning, organizing, and coordination of the three branches of Public Works: utilities, operations, and engineering.

Park & Recreation Administration Fund

This fund includes general administration of the various Park and Recreation operations. It accounts for the Park and Recreation Director, the Director's immediate support staff, and those overhead expenditures which generally support Park and Recreation operations as a whole.

Civic Center Facility Services Fund

The Facility Service Fund is responsible for custodial service, utilities, and maintenance of the Civic Center building.

Trust and Agency Funds

Trust and Agency Funds account for assets held by the City in a trustee capacity or as an agent. Statutory provisions and other trust and agency covenants establish expenditure requirements and limitations under which Trust and Agency Funds are administered. Accordingly, Trust and Agency Funds are not subject to appropriation through the budget process.