

Appendix A of the Annual Budget Resolution

The Balances and Changes by Fund is a summary of the budget as a whole. It is incorporated into the Annual Budget Resolution and establishes the legal spending limits of the City. The Annual Budget Resolution is adopted at the City Commission's second meeting in July.

Summary Content

The Balances & Changes by Fund is a per fund proposed budget summary showing:

- Estimated beginning balance
- Total estimated revenues
- Total appropriations (expenditures)
- Interfund transfers
- Estimated ending balance
- Reserved balance
 - The reserved part of the estimated ending balance.
- Available balance
 - The part of the estimated ending balance available for cash flow and current appropriations.

Balance estimates are for working capital balances. Working capital consists of:

- Adding Cash Balances
- Adding Current Assets - those assets, such as accounts receivable, which can be expected to be collected within the fiscal year.
- Deducting Current Liabilities - those liabilities, such as accounts payable, which the City expects to pay within the fiscal year.

In governmental funds, the fund balance equates to working capital. In enterprise and internal service funds, retained earnings include fixed assets and long-term debt effects which are omitted when considering working capital

Appendix A. Balances & Changes by Fund-Year Ending June 30, 2007 City of Great Falls, Montana

	Estimated Beginning Balance	(+ Working Capital Sources			(-) Working Capital Uses			Estimated Ending Balance	Reserved Balance	Available Balance
		Revenue	Transfers In	Total Sources	Appropriations	Transfers Out	Total Uses			
General Fund	2,575,977	19,647,120	361,000	20,008,120	17,309,352	2,698,768	20,008,120	2,575,977	0	2,575,977
Special Revenue Funds										
Tax Increment Fund	0	472,966	0	472,966	201,031	271,935	472,966	0	0	0
Planning Fund	55,937	538,333	135,808	674,141	667,811	6,330	674,141	55,937	0	55,937
CTEP Projects Fund	253	0	0	0	10,738	0	10,738	(10,485)	0	(10,485)
Lighting Districts Fund	682,205	1,183,073	0	1,183,073	1,174,275	0	1,174,275	691,003	0	691,003
Historic Bridge Fund	(22,892)	0	0	0	0	0	0	(22,892)	0	(22,892)
Support & Innovation Fund	18,669	163,060	375,879	538,939	536,939	0	536,939	20,669	0	20,669
911 Special Revenue Fund	501,671	332,000	0	332,000	36,407	260,642	297,049	536,622	0	536,622
Police Special Revenue Fund	242,022	79,030	0	79,030	114,384	0	114,384	206,668	206,668	0
Fire Special Revenue Fund	19,626	2,900	0	2,900	494	0	494	22,032	0	22,032
Public Works Special Revenue Fund	51,936	0	0	0	4,210	0	4,210	47,726	0	47,726
Street District Fund	459,188	4,124,458	45,760	4,170,218	4,354,586	20,642	4,375,228	254,178	0	254,178
Library Fund	494,466	383,577	777,638	1,161,215	1,168,410	13,450	1,181,860	473,821	115,580	358,241
Library Foundation Fund	105,672	139,350	0	139,350	128,787	0	128,787	116,235	0	116,235
Park & Recreation Special Revenue Fund	405,062	88,300	25,000	113,300	133,246	0	133,246	385,116	294,996	90,120
River's Edge Trail Special Revenue Fund	25,252	0	0	0	59	0	59	25,193	0	25,193
Natural Resources Fund	21	336,325	250,433	586,758	582,011	4,747	586,758	21	0	21
Portage Meadows Fund	16,604	22,990	0	22,990	22,990	0	22,990	16,604	0	16,604
Housing Authority Fund	0	1,012,510	0	1,012,510	997,873	14,637	1,012,510	0	0	0
Federal Block Grants Fund	764,219	1,205,377	0	1,205,377	980,377	1,931	982,308	987,288	0	987,288
Federal Home Grant Fund	(30,264)	412,086	0	412,086	410,586	316	410,902	(29,080)	0	(29,080)
Community Development Fund	84,362	219,715	0	219,715	240,115	1,851	241,966	62,111	0	62,111
Economic Revolving Fund	146,669	195,500	0	195,500	260,039	0	260,039	82,130	0	82,130
Permits Fund	211,891	704,879	15,000	719,879	844,070	7,754	851,824	79,946	0	79,946
Licenses Fund	164	191,423	0	191,423	190,600	823	191,423	164	0	164
Ag Tech Park Fund	(5,050)	0	0	0	0	0	0	(5,050)	0	(5,050)
Total Special Revenue Funds	4,227,683	11,807,852	1,625,518	13,433,370	13,060,038	605,058	13,665,096	3,995,957	617,244	3,378,713
Debt Service Funds										
Master Debt SILD	0	12,208	0	12,208	5,265	0	5,265	6,943	0	6,943
Improvement Districts Revolving Fund	611,913	229,176	0	229,176	114,516	100,000	214,516	626,573	626,573	0
Soccer Park Bonds	106,942	194,900	0	194,900	186,326	0	186,326	115,516	0	115,516
Tax Increment Bond Fund	2,976,557	2,352,000	0	2,352,000	2,512,526	261,000	2,773,526	2,555,031	2,555,031	0
Total Debt Service Funds	3,695,412	2,788,284	0	2,788,284	2,818,633	361,000	3,179,633	3,304,063	3,181,604	122,459
Capital Project Funds										
General Capital Fund	69,969	44,502	104,040	148,542	47,245	0	47,245	171,266	0	171,266
Hazard Removal Fund	63,679	50,000	0	50,000	52,047	0	52,047	61,632	0	61,632
Sidewalk Hazard Removal Fund	1,105	0	0	0	79	0	79	1,026	0	1,026
Total Capital Project Funds	134,753	94,502	104,040	198,542	99,371	0	99,371	233,924	0	233,924

Appendix A. Balances & Changes by Fund-Year Ending June 30, 2007 City of Great Falls, Montana

	Estimated Beginning Balance	(+ Working Capital Sources			(-) Working Capital Uses			Estimated Ending Balance	Reserved Balance	Available Balance
		Revenue	Transfers In	Total Sources	Apprpr.	Transfers Out	Total Uses			
Enterprise Funds										
Water Fund	7,416,510	8,370,929	0	8,370,929	9,797,978	24,100	9,822,078	5,965,361	3,712,980	2,252,381
Sewer Fund	7,943,694	6,586,550	0	6,586,550	7,560,008	8,181	7,568,189	6,962,055	4,790,738	2,171,317
Storm Drain Fund	3,834,306	1,735,000	0	1,735,000	2,367,989	158	2,368,147	3,201,159	1,028,595	2,172,564
Sanitation Fund	724,624	2,886,775	0	2,886,775	3,526,853	14,510	3,541,363	70,036	0	70,036
Electric Utility Fund	(179,804)	17,521,000	0	17,521,000	16,332,547	0	16,332,547	1,008,649	0	1,008,649
Safety Services Fund	228,570	929,501	250,440	1,179,941	1,178,487	14,503	1,192,990	215,521	0	215,521
Parking Fund	279,454	605,350	0	605,350	762,661	665	763,326	121,478	56,601	64,877
Golf Courses Fund	(948,147)	1,149,900	4,600	1,154,500	1,440,034	5,317	1,445,351	(1,238,998)	237,718	(1,476,716)
Swim Pools Fund	(372,592)	341,680	552,396	894,076	888,931	2,049	890,980	(369,496)	0	(369,496)
Recreation Fund	(86,107)	225,165	193,527	418,692	331,547	5,629	337,176	(4,591)	20,694	(25,285)
Civic Center Events Fund	64,984	299,110	216,000	515,110	512,693	2,326	515,019	65,075	16,406	48,669
Total Enterprise Funds	18,905,492	40,650,960	1,216,963	41,867,923	44,699,728	77,438	44,777,166	15,996,249	9,863,732	6,132,517
Internal Service Funds										
Administrative Services Fund	11,615	275,691	0	275,691	272,479	3,212	275,691	11,615	0	11,615
Central Communications Fund	23,021	84,309	0	84,309	84,309	1,028	85,337	21,993	0	21,993
Health and Benefits Fund	(861,112)	4,657,767	350,000	5,007,767	4,657,767	0	4,657,767	(511,112)	0	(511,112)
Insurance & Safety Fund	28,340	1,266,734	0	1,266,734	1,266,734	831	1,267,565	27,509	0	27,509
Fiscal Services Fund	128,926	1,579,519	0	1,579,519	1,565,453	14,067	1,579,520	128,925	0	128,925
Information Tech Fund	349,409	1,072,227	20,404	1,092,631	1,006,242	6,883	1,013,125	428,915	356,939	71,976
Central Garage Fund	712,114	1,443,583	0	1,443,583	1,732,864	53,839	1,786,703	368,994	113,562	255,432
Engineering Fund	61,139	899,597	160,024	1,059,621	1,032,870	10,286	1,043,156	77,604	0	77,604
Public Works Fund	63,872	411,721	0	411,721	410,709	2,374	413,083	62,510	5,000	57,510
Civic Center Facility Services Fund	210,465	415,621	0	415,621	415,621	3,165	418,786	207,300	97,116	110,184
Total Internal Service Funds	727,789	12,106,769	530,428	12,637,197	12,445,048	95,685	12,540,733	824,253	572,617	251,636
Total All Budgeted Funds	30,267,106	87,095,487	3,837,949	90,933,436	90,432,170	3,837,949	94,270,119	26,930,423	14,235,197	12,695,226