

The Interfund Transfers Summary provides a brief explanation of each budgeted transfer in and transfer out adopted for the next fiscal year.

• **Residual Equity Transfers**

Nonrecurring or nonroutine transfers of equity between funds. For example:

- 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 Fund or a debt service fund.

• **Operating Transfers**

All other interfund transfers. For example:

- Authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.
- Transfers of tax or other general purpose revenues from the General Fund to a special revenue (Library) fund, debt service fund, or capital projects fund.
- Operating subsidy transfers from the General Fund to special revenue, enterprise, or internal service funds.

• **Health Insurance Transfers**

The City of Great Falls is a self-funded health insurance plan. The Health & Benefit Fund is currently in a deficit situation. To help cover this deficit, a six year recovery plan has been put in place. All funds with personal costs are transferring a corresponding percentage of the deficit using fund reserves.

• **ERS Transfers**

Authorized transfers of prior year excess charges from the Central Garage Fund. The excess charges are from the actual cost of the purchase of equipment being less than charged by Central Garage Fund.

Interfund Transfers vs Revenues and Expenditures

Transfers represent the movement of cash assets between City funds and operations. They are transactions which must be recorded, but should not be confused with revenues and expenditures. For example, property taxes are properly recorded as revenues in the General Fund. However, part of the property taxes revenue is then transferred to the Library Fund as general support.

	From Fund	Transfers In				To Fund	Transfers Out			
		Operating	Health Ins	ERS	Total		Operating	Health Ins	ERS	Total
General Fund										
Tax Increment Surplus	371	261,000	0	0	261,000	0	0	0	0	0
Improvement Distict Revolving	337	100,000	0	0	100,000	0	0	0	0	0
Administration Group										
City-County Health		0	0	0	0	219	250,000	0	0	250,000
City Band		0	0	0	0	219	4,500	0	0	4,500
Humane Society - Animal Shelter		0	0	0	0	219	115,000	0	0	115,000
City Education Program #920201		0	0	0	0	219	2,500	0	0	2,500
Fiscal Service Charges		0	0	0	0	219	1,879	0	0	1,879
Negative Interest		0	0	0	0	219	2,000	0	0	2,000
Community Development Department										
Sign Code Enforcement		0	0	0	0		15,000	0	0	15,000
Hazard Removal Fund										
Library Fund										
General - 7 Mills Tax Support		0	0	0	0	251	768,839	0	0	768,839
GF Art Council		0	0	0	0	251	8,799	0	0	8,799
Fiscal Services Department										
Mapping Specialist		0	0	0	0	617	10,202	0	0	10,202
Health Insurance Recovery		0	0	0	0	613	0	154,796	0	154,796
Park & Recreation Department										
Park & Rec Special Revenue Fund										
Riverfest		0	0	0	0	261	25,000	0	0	25,000
Parks		0	0	0	0	267	250,433	0	0	250,433
Natural Resource		0	0	0	0	267	Included	0	0	0
Swim Pools Fund										
Swim Pools Support		0	0	0	0	563	384,461	0	0	384,461
Recreation Fund										
Ice Breaker Sponsorship		0	0	0	0	564	5,163	0	0	5,163
Recreation Program Support		0	0	0	0	564	86,482	0	0	86,482
Recreation Center Support		0	0	0	0	564	28,975	0	0	28,975
PY Recreation Fund Deficit		0	0	0	0	564	72,907	0	0	72,907
Civic Center Events Fund										
Events Operating Support		0	0	0	0	571	216,000	0	0	216,000
Planning Department										
Planning Operations Support		0	0	0	0	213	135,808	0	0	135,808
Public Works Department										
Engineering Fund										
Engineering Support		0	0	0	0	638	160,024	0	0	160,024
Fund Totals		361,000	0	0	361,000		2,543,972	154,796	0	2,698,768
Special Revenue Funds										
Tax Increment Fund										
Resurface Tennis Courts		0	0	0	0	411	12,000	0	0	12,000
Play Structures		0	0	0	0	411	22,000	0	0	22,000
Fire Station Roof #4 #240701		0	0	0	0	411	70,000	0	0	70,000
Cover Debt Service in Pools		0	0	0	0	563	167,935	0	0	167,935
Fund Totals		0	0	0	0		271,935	0	0	271,935
Planning Fund										
Planning Operations Support	100	135,808	0	0	135,808		0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	6,330	0	6,330
Fund Totals		135,808	0	0	135,808		0	6,330	0	6,330
Support & Innovation Fund										
City-County Health	100	250,000	0	0	250,000		0	0	0	0
City Band	100	4,500	0	0	4,500		0	0	0	0
Humane Society - Animal Shelter	100	115,000	0	0	115,000		0	0	0	0
Fiscal Service Charges	100	1,879	0	0	1,879		0	0	0	0
City Education Program #920201	100	2,500	0	0	2,500		0	0	0	0
Negative Interest	100	2,000	0	0	2,000		0	0	0	0
Fund Totals		375,879	0	0	375,879		0	0	0	0
911 Special Revenue Fund										
Safety Services Fund		0	0	0	0	522	260,642	0	0	260,642
Fund Totals		0	0	0	0		260,642	0	0	260,642
Street District Fund										
Health Insurance Recovery		0	0	45,760	45,760	613	0	20,642	0	20,642
Fund Totals		0	0	45,760	45,760		0	20,642	0	20,642

Interfund Transfers

	From Fund	Transfers In			To Fund	Transfers Out			
		Operating	Health Ins	ERS		Total	Operating	Health Ins	ERS
Library Fund									
General - 7 Mills Tax Support	100	768,839	0	0	768,839	0	0	0	0
GF Art Council	100	8,799	0	0	8,799	0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	13,450	0
Fund Totals		777,638	0	0	777,638	0	0	13,450	0
Park & Recreation Special Revenue Fund									
Riverfest	100	25,000	0	0	25,000	0	0	0	0
Fund Totals		25,000	0	0	25,000	0	0	0	0
Natural Resources Fund									
Parks / Natural Resources	100	250,433	0	0	250,433	0	0	0	0
Natural Resource	100	Included	0	0	0	0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	4,747	0
Fund Totals		250,433	0	0	250,433	0	0	4,747	0
Housing Authority Fund									
Health Insurance Recovery		0	0	0	0	613	0	14,637	0
Fund Totals		0	0	0	0	0	0	14,637	0
Federal Block Grants Fund									
Health Insurance Recovery		0	0	0	0	613	0	1,931	0
Fund Totals		0	0	0	0	0	0	1,931	0
Federal Home Grant Fund									
Health Insurance Recovery		0	0	0	0	613	0	316	0
Fund Totals		0	0	0	0	0	0	316	0
Community Development Fund									
Health Insurance Recovery		0	0	0	0	613	0	1,851	0
Fund Totals		0	0	0	0	0	0	1,851	0
Permits Fund									
Sign Code Enforcement	100	15,000	0	0	15,000	0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	7,754	0
Fund Totals		15,000	0	0	15,000	0	0	7,754	0
Licenses Fund									
Health Insurance Recovery		0	0	0	0	613	0	823	0
Fund Totals		0	0	0	0	0	0	823	0
Debt Service Funds									
Improvement Districts Revolving Fund									
to General Fund		0	0	0	0	100	100,000	0	0
Fund Totals		0	0	0	0	0	100,000	0	0
Tax Increment Bond Fund									
Tax Increment Surplus		0	0	0	0	100	261,000	0	0
Fund Totals		0	0	0	0	0	261,000	0	0
Capital Project Funds									
General Capital Fund									
Resurface Tennis Courts	211	12,000	0	0	12,000	0	0	0	0
Play Structures	211	22,000	0	0	22,000	0	0	0	0
Fire Station Roof #4 #240701	211	70,000	0	0	70,000	0	0	0	0
Equip.Reserve Adj - Parks	631	0	0	40	40	0	0	0	0
Fund Totals		104,000	0	40	104,040	0	0	0	0
Enterprise Funds									
Water Fund									
Health Insurance Recovery		0	0	0	0	613	0	24,100	0
Fund Totals		0	0	0	0	0	0	24,100	0
Sewer Fund									
Health Insurance Recovery		0	0	0	0	613	0	8,181	0
Fund Totals		0	0	0	0	0	0	8,181	0
Storm Drain Fund									
Health Insurance Recovery		0	0	0	0	613	0	158	0
Fund Totals		0	0	0	0	0	0	158	0
Sanitation Fund									
Health Insurance Recovery		0	0	0	0	613	0	14,510	0
Fund Totals		0	0	0	0	0	0	14,510	0
Safety Services Fund									
911 State Shared Revenue	221	250,440	0	0	250,440	0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	14,503	0
Fund Totals		250,440	0	0	250,440	0	0	14,503	0

Interfund Transfers

City of Great Falls, Montana

	From Fund	Transfers In				To Fund	Transfers Out			
		Operating	Health Ins	ERS	Total		Operating	Health Ins	ERS	Total
Parking Fund										
		0	0	0	0	613	0	665	0	665
	Fund Totals	0	0	0	0		0	665	0	665
Golf Courses Fund										
	564	4,600	0	0	4,600		0	0	0	0
		0	0	0	0	613	0	5,317	0	5,317
	Fund Totals	4,600	0	0	4,600		0	5,317	0	5,317
Swim Pools Fund										
	100	384,461	0	0	384,461		0	0	0	0
	211	167,935	0	0	167,935		0	0	0	0
		0	0	0	0	613	0	2,049	0	2,049
	Fund Totals	552,396	0	0	552,396		0	2,049	0	2,049
Recreation Fund										
	100	5,163	0	0	5,163		0	0	0	0
	100	86,482	0	0	86,482		0	0	0	0
	100	28,975	0	0	28,975		0	0	0	0
	100	72,907	0	0	72,907		0	0	0	0
		0	0	0	0	561	4,600	0	0	4,600
		0	0	0	0	613	0	1,029	0	1,029
	Fund Totals	193,527	0	0	193,527		4,600	1,029	0	5,629
Civic Center Events Fund										
	100	216,000	0	0	216,000		0	0	0	0
		0	0	0	0	613	0	2,326	0	2,326
	Fund Totals	216,000	0	0	216,000		0	2,326	0	2,326
Internal Service Funds										
Administrative Services Fund										
		0	0	0	0	613	0	3,212	0	3,212
	Fund Totals	0	0	0	0		0	3,212	0	3,212
Central Communications Fund										
		0	0	0	0	613	0	1,028	0	1,028
	Fund Totals	0	0	0	0		0	1,028	0	1,028
Health and Benefits Fund										
	Var	0	350,000	0	350,000		0	0	0	0
	Fund Totals	0	350,000	0	350,000		0	0	0	0
Insurance & Safety Fund										
		0	0	0	0	613	0	831	0	831
	Fund Totals	0	0	0	0		0	831	0	831
Fiscal Services Fund										
		0	0	0	0	613	0	14,067	0	14,067
	Fund Totals	0	0	0	0		0	14,067	0	14,067
Information Tech Fund										
	100	10,202	0	0	10,202		0	0	0	0
	221	10,202	0	0	10,202		0	0	0	0
		0	0	0	0	613	0	6,883	0	6,883
	Fund Totals	20,404	0	0	20,404		0	6,883	0	6,883
Central Garage Fund										
		0	0	0	0	Var	0	0	45,800	45,800
		0	0	0	0	613	0	8,039	0	8,039
	Fund Totals	0	0	0	0		0	8,039	45,800	53,839
Engineering Fund										
	100	160,024	0	0	160,024		0	0	0	0
		0	0	0	0	613	0	10,286	0	10,286
	Fund Totals	160,024	0	0	160,024		0	10,286	0	10,286
Public Works Fund										
		0	0	0	0	613	0	2,374	0	2,374
	Fund Totals	0	0	0	0		0	2,374	0	2,374
Civic Center Facility Services Fund										
		0	0	0	0	613	0	3,165	0	3,165
	Fund Totals	0	0	0	0		0	3,165	0	3,165
	Total all budgeted funds	3,442,149	350,000	45,800	3,837,949		3,442,149	350,000	45,800	3,837,949