

**RESOLUTION NO. 9662**

**ANNUAL BUDGET RESOLUTION**

A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL  
APPROPRIATIONS FOR THE FISCAL YEAR  
BEGINNING JULY 1, 2007 AND ENDING JUNE 30, 2008

- A. Montana Code Annotated, 7-6-4024, requires that the budget be approved and adopted by resolution by the later of the second Monday in August or 45 calendar days of receiving certified taxable values from the Department of Revenue.
- B. the notice of hearing on budget increase from property taxes was published in accordance with MCA, 15-10-203,
- C. the notice of hearing on preliminary budget was published in accordance with MCA, 7-1-4127, as required by MCA, 7-6-4021; and,
- D. the hearing on preliminary budget and budget increase from property taxes was held in accordance with MCA, 7-1-4131 and 7-6-4024.

**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 funds 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;
  - b. trust funds;
  - c. federal, state, local or private grants accepted and approved by the governing body;
  - d. special assessments;
  - e. 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)

- 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 funds (enterprise and internal service funds);
  - b. general fund for fee supported services;
  - c. planning fund for fee supported mapping services;
  - d. natural resources fund for fee supported forestry services;
  - e. permits fund; and,
  - f. licenses fund. (7-6-4012, MCA)
- 2.3 The City Manager is hereby delegated the authority to make transfers or revisions within appropriations of any fund.
- 2.4 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.
- 2.5 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,
- 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.

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.

**Appendix A. Balances & Changes by Fund-Year Ending June 30, 2008**

**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			
<b>General Fund</b>	2,919,606	21,404,517	236,000	21,640,517	18,823,690	2,814,186	21,637,876	2,922,247	301,032	2,621,215
<b>Special Revenue Funds</b>										
Tax Increment Fund	0	473,066	0	473,066	175,039	297,935	472,974	92	0	92
Planning Fund	68,077	552,364	143,564	695,928	689,598	6,330	695,928	68,077	0	68,077
CTEP Projects Fund	12,069	0	0	0	11,232	0	11,232	837	0	837
Lighting Districts Fund	781,870	1,193,418	0	1,193,418	1,205,032	0	1,205,032	770,256	0	770,256
Historic Bridge Fund	(23,284)	0	0	0	0	0	0	(23,284)	0	(23,284)
Support & Innovation Fund	21,715	163,060	375,879	538,939	536,566	0	536,566	24,088	0	24,088
911 Special Revenue Fund	478,197	392,000	0	392,000	39,279	282,112	321,391	548,806	0	548,806
Police Special Revenue Fund	271,412	32,000	0	32,000	119,682	0	119,682	183,730	183,730	0
Fire Special Revenue Fund	33,337	5,600	0	5,600	515	0	515	38,422	0	38,422
Public Works Special Revenue Fund	47,712	0	0	0	536	0	536	47,176	0	47,176
Street District Fund	489,121	4,238,232	0	4,238,232	4,506,025	20,642	4,526,667	200,686	0	200,686
Library Fund	390,886	422,850	765,000	1,187,850	1,197,004	13,450	1,210,454	368,282	115,580	252,702
Library Foundation Fund	105,563	261,100	0	261,100	258,732	0	258,732	107,931	0	107,931
Park & Recreation Special Revenue Fund	399,886	100,500	25,000	125,500	123,629	0	123,629	401,757	294,996	106,761
River's Edge Trail Special Revenue Fund	23,499	0	0	0	22	0	22	23,477	0	23,477
Natural Resources Fund	29,855	340,825	265,982	606,807	601,963	4,747	606,710	29,952	0	29,952
Portage Meadows Fund	20,664	22,990	0	22,990	27,458	0	27,458	16,196	0	16,196
Housing Authority Fund	0	1,040,276	0	1,040,276	1,025,639	14,637	1,040,276	0	0	0
Federal Block Grants Fund	4,688	1,283,857	0	1,283,857	1,285,851	1,931	1,287,782	763	0	763
Federal Home Grant Fund	12,690	410,374	0	410,374	421,846	316	422,162	902	0	902
Community Development Fund	58,462	234,560	0	234,560	234,559	1,851	236,410	56,612	0	56,612
Economic Revolving Fund	11,446	191,985	0	191,985	201,952	0	201,952	1,479	0	1,479
Permits Fund	236,619	786,570	0	786,570	852,362	7,754	860,116	163,073	0	163,073
Licenses Fund	830	221,717	0	221,717	221,717	823	222,540	7	0	7
Ag Tech Park Fund	50,863	0	0	0	0	0	0	50,863	0	50,863
<b>Total Special Revenue Funds</b>	<b>3,526,177</b>	<b>12,367,344</b>	<b>1,575,425</b>	<b>13,942,769</b>	<b>13,736,238</b>	<b>652,528</b>	<b>14,388,766</b>	<b>3,080,180</b>	<b>594,306</b>	<b>2,485,874</b>
<b>Debt Service Funds</b>										
Master Debt SILD	(5,796)	12,087	0	12,087	25,628	0	25,628	(19,337)	0	(19,337)
Improvement Districts Revolving Fund	641,111	218,813	0	218,813	141,264	0	141,264	718,660	718,660	0
Soccer Park Bonds	94,118	194,900	0	194,900	187,950	0	187,950	101,068	0	101,068
Swim Pool Rehab GO Bond	0	280,000	0	280,000	260,800	0	260,800	19,200	0	19,200
Tax Increment Bond Fund	2,871,507	2,352,000	0	2,352,000	2,519,019	454,000	2,973,019	2,250,488	2,250,488	0
<b>Total Debt Service Funds</b>	<b>3,600,940</b>	<b>3,057,800</b>	<b>0</b>	<b>3,057,800</b>	<b>3,134,661</b>	<b>454,000</b>	<b>3,588,661</b>	<b>3,070,079</b>	<b>2,969,148</b>	<b>100,931</b>
<b>Capital Project Funds</b>										
General Capital Fund	1,398,665	10,000	348,000	358,000	352,469	0	352,469	1,404,196	0	1,404,196
City Lighting Construction	1,748	0	0	0	0	0	0	1,748	0	1,748
Improvement District Projects Fund	0	0	0	0	0	0	0	0	0	0
Hazard Removal Fund	49,889	50,000	0	50,000	51,667	0	51,667	48,222	0	48,222
Sidewalk Hazard Removal Fund	59	0	0	0	59	0	59	0	0	0
<b>Total Capital Project Funds</b>	<b>1,450,361</b>	<b>60,000</b>	<b>348,000</b>	<b>408,000</b>	<b>404,195</b>	<b>0</b>	<b>404,195</b>	<b>1,454,166</b>	<b>0</b>	<b>1,454,166</b>

**Appendix A. Balances & Changes by Fund-Year Ending June 30, 2008**

**City of Great Falls, Montana**

<b>Enterprise Funds</b>										
Water Fund	4,469,583	10,003,080	0	10,003,080	10,005,862	24,100	10,029,962	4,442,701	3,632,768	809,933
Sewer Fund	4,518,013	7,260,279	0	7,260,279	7,912,324	8,181	7,920,505	3,857,787	3,810,337	47,450
Storm Drain Fund	3,392,853	1,831,800	0	1,831,800	2,455,924	158	2,456,082	2,768,571	1,028,595	1,739,976
Sanitation Fund	211,511	3,169,122	0	3,169,122	2,956,376	14,510	2,970,886	409,747	126,371	283,376
Electric Utility Fund	(971,490)	6,166,000	0	6,166,000	6,723,891	0	6,723,891	(1,529,381)	0	(1,529,381)
Safety Services Fund	179,489	1,013,643	271,216	1,284,859	1,350,257	14,503	1,364,760	99,588	0	99,588
Parking Fund	230,660	558,750	0	558,750	702,003	665	702,668	86,742	64,266	22,476
Golf Courses Fund	(1,274,266)	1,294,582	79,600	1,374,182	1,368,406	5,317	1,373,723	(1,273,807)	237,718	(1,511,525)
Swim Pools Fund	(166,980)	324,491	566,504	890,995	864,335	2,049	866,384	(142,369)	0	(142,369)
Recreation Fund	69,784	392,875	220,438	613,313	570,895	5,629	576,524	106,573	0	106,573
Civic Center Events Fund	109,297	352,220	216,352	568,572	581,256	2,326	583,582	94,287	5,251	89,036
<b>Total Enterprise Funds</b>	<b>10,768,454</b>	<b>32,366,842</b>	<b>1,354,110</b>	<b>33,720,952</b>	<b>35,491,529</b>	<b>77,438</b>	<b>35,568,967</b>	<b>8,920,439</b>	<b>8,905,306</b>	<b>15,133</b>
<b>Internal Service Funds</b>										
Administrative Services Fund	(7,886)	299,162	0	299,162	295,950	3,212	299,162	(7,886)	0	(7,886)
Central Communications Fund	80,349	82,950	0	82,950	83,015	1,028	84,043	79,256	0	79,256
Health and Benefits Fund	(637,081)	5,018,960	350,000	5,368,960	5,018,960	0	5,018,960	(287,081)	0	(287,081)
Insurance & Safety Fund	98,122	1,413,190	0	1,413,190	1,413,190	831	1,414,021	97,291	0	97,291
Fiscal Services Fund	56,007	1,698,775	0	1,698,775	1,684,708	14,067	1,698,775	56,007	0	56,007
Information Tech Fund	444,793	1,172,093	21,792	1,193,885	1,110,705	6,883	1,117,588	521,090	439,630	81,460
Central Garage Fund	1,325,396	1,735,471	0	1,735,471	1,442,674	8,039	1,450,713	1,610,154	940,528	669,626
Engineering Fund	205,124	1,035,634	162,710	1,198,344	1,150,619	10,286	1,160,905	242,563	104,823	137,740
Public Works Administration Fund	78,446	430,341	0	430,341	429,666	2,374	432,040	76,747	7,000	69,747
Civic Center Facility Services Fund	142,873	460,264	0	460,264	481,765	3,165	484,930	118,207	97,116	21,091
<b>Total Internal Service Funds</b>	<b>1,786,143</b>	<b>13,346,840</b>	<b>534,502</b>	<b>13,881,342</b>	<b>13,111,252</b>	<b>49,885</b>	<b>13,161,137</b>	<b>2,506,348</b>	<b>1,589,097</b>	<b>917,251</b>
<b>Trust &amp; Agency Funds</b>										
Trust & Agency Fund transactions are made in accordance with specific trust or agency agreements, covenants or other regulations. Accordingly, annual budgets are not prepared.	0		0	0		0	0	0	0	0
<b>Total Trust &amp; Agency Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total All Budgeted Funds</b>	<b>24,051,681</b>	<b>82,603,343</b>	<b>4,048,037</b>	<b>86,651,380</b>	<b>84,701,565</b>	<b>4,048,037</b>	<b>88,749,602</b>	<b>21,953,459</b>	<b>14,358,889</b>	<b>7,594,570</b>

**Summary Level**

This presentation shows dollar totals for the City-as-a-Whole by major categories within:

Revenues	(including transfers in)	11 categories
Expenditures	(including transfers out)	9 categories
Balances	(reserved and unreserved)	

**Columns -- 3 Year Comparison**

This summary provides a three year financial comparison with columns to show:

**Actual - last completed fiscal year**

- Shows audited financial information.

**Budgeted - current fiscal year**

- Original budget as adopted by the City Commission.
- Amended budget shows the original budget plus authorized budget amendments.
- Projected shows funding sources and uses expected to occur by the end of the fiscal year.

**Manager Proposed/Commission Adopted**

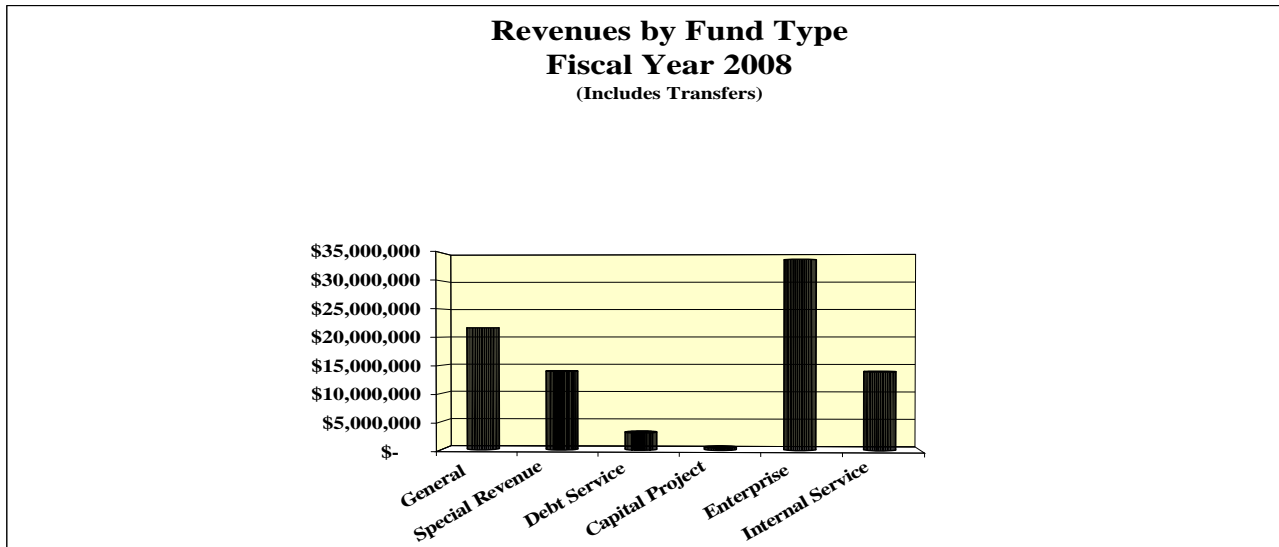
Shows the budget for the upcoming fiscal year as:

- Adopted by the City Commission and presented in the final Annual Budget Document.

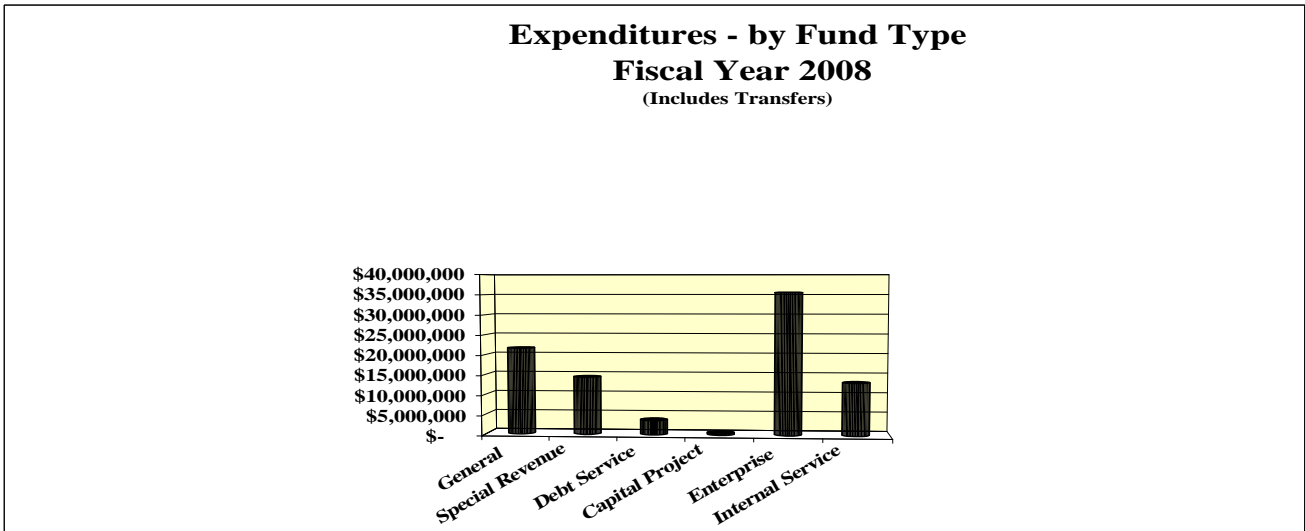
# All Funds Combined

City of Great Falls, Montana

	FY 2006	FY 2007		FY 2008	
	Actual	Original	Amended	Projected	Adopted
<b>Fund Summary</b>					
Taxes	11,949,455	12,661,975	12,661,975	12,666,686	13,988,102
Licenses and Permits	1,663,693	1,598,430	1,598,430	1,670,037	1,754,061
Intergovernmental	11,031,146	9,909,919	10,959,078	10,950,289	10,369,755
Charges for Services	31,814,746	46,427,771	36,064,111	37,257,424	38,402,196
Fines and Forfeitures	1,531,578	1,527,496	1,527,496	1,504,000	1,536,100
Internal Services	8,523,301	9,224,381	9,096,132	9,116,314	10,079,530
Special Assessments	4,236,435	4,293,084	4,293,084	4,457,976	4,495,441
Investment Earnings	1,063,775	746,315	828,713	1,149,457	933,428
Miscellaneous Revenue	1,111,535	706,116	773,989	1,358,763	1,044,730
<b>Subtotal Operating Revenue</b>	<b>72,925,664</b>	<b>87,095,487</b>	<b>77,803,008</b>	<b>80,130,946</b>	<b>82,603,343</b>
Proceeds from Long-term Debt	1,573,093	0	2,270,000	2,772,417	0
Transfers - In From Other Funds	4,854,502	3,837,949	4,226,520	4,258,256	4,048,037
<b>Total Revenue</b>	<b>79,353,259</b>	<b>90,933,436</b>	<b>84,299,528</b>	<b>87,161,619</b>	<b>86,651,380</b>
Personal Services	25,986,601	27,883,994	28,168,566	27,742,899	29,879,448
Supplies & Materials	3,263,682	3,335,982	3,637,428	3,767,695	3,817,960
Purchased Services	13,952,443	26,218,808	17,841,159	17,336,065	17,363,121
Other Costs	7,046,882	8,255,569	8,576,731	8,180,645	8,633,733
Debt Service - Interest & Fees	2,124,615	1,910,040	2,001,124	2,050,989	1,967,901
Internal Service, Interfund	8,258,487	8,877,201	8,751,477	8,800,118	9,716,260
<b>Subtotal Operating Expenses</b>	<b>60,632,710</b>	<b>76,481,594</b>	<b>68,976,485</b>	<b>67,878,411</b>	<b>71,378,423</b>
Debt Service - Principal	3,837,013	3,776,561	3,778,188	3,778,189	4,034,568
Capital Outlay	8,958,745	10,241,432	24,342,372	22,238,845	9,288,574
Transfers - Out to Other Funds	4,854,502	3,837,949	4,226,520	4,258,256	4,048,037
<b>Total Expenditures</b>	<b>78,282,970</b>	<b>94,337,536</b>	<b>101,323,565</b>	<b>98,153,701</b>	<b>88,749,602</b>
<b>Revenue Over (Under) Expenditures</b>	<b>1,070,289</b>	<b>(3,404,100)</b>	<b>(17,024,037)</b>	<b>(10,992,082)</b>	<b>(2,098,222)</b>
add (deduct) Net Changes in Reserves	(142,926)	706,265	1,039,159	3,483,635	267,159
<b>Net Change in the Unreserved Balance</b>	<b>927,363</b>	<b>(2,697,835)</b>	<b>(15,984,878)</b>	<b>(7,508,447)</b>	<b>(1,831,063)</b>
<b>Reserves</b>					
Beginning Balance - July 1	17,966,757	15,600,322	18,994,229	18,109,683	14,626,048
Net Change	142,926	(706,265)	(1,039,159)	(3,483,635)	(267,159)
Ending Balance - June 30	18,109,683	14,894,057	17,955,070	14,626,048	14,358,889
<b>Unreserved Balance</b>					
Beginning Balance - July 1	15,434,638	13,792,964	13,926,203	16,420,067	9,425,633
Net Change	985,429	(2,674,573)	(16,157,035)	(6,994,434)	(1,831,063)
Ending Balance - June 30	16,420,067	11,118,391	(2,230,832)	9,425,633	7,594,570



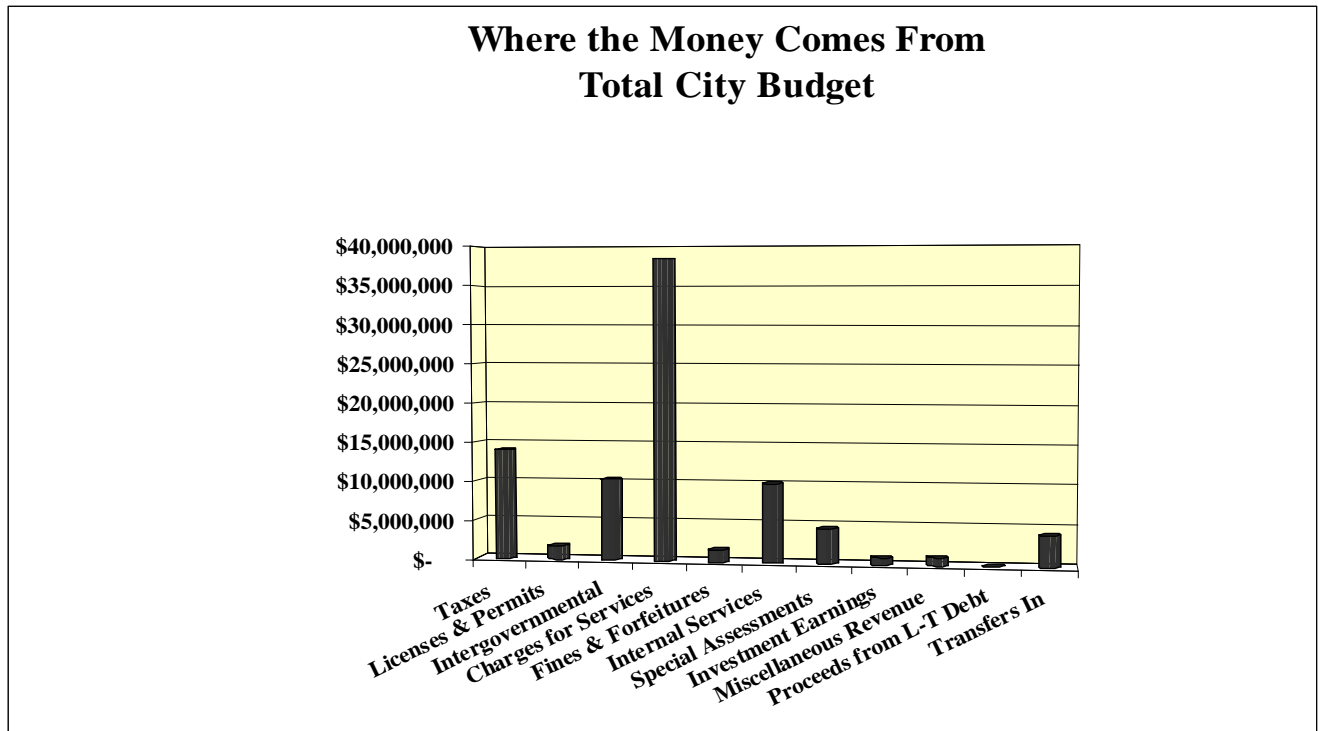
	FY 2006 Actual	FY 2007 Amended	FY 2008 Adopted	Adopted Difference
General	\$ 18,841,706	\$ 20,446,520	\$ 21,640,517	\$1,193,997
Special Revenue	14,493,130	14,362,700	13,942,769	(419,931)
Debt Service	2,819,989	2,788,284	3,057,800	269,516
Capital Project	955,177	2,489,379	408,000	(2,081,379)
Enterprise	29,914,794	31,623,321	33,720,952	2,097,631
Internal Service	12,328,463	12,589,324	13,881,342	1,292,018
	<b>\$ 79,353,259</b>	<b>\$ 84,299,528</b>	<b>\$ 86,651,380</b>	<b>\$2,351,852</b>



	FY 2006 Actual	FY 2007 Amended	FY 2008 Adopted	Adopted Difference
General	\$ 19,199,519	\$ 20,557,268	\$ 21,637,876	\$ 1,080,608
Special Revenue	14,218,647	17,461,079	14,388,766	(3,072,313)
Debt Service	2,810,729	3,182,344	3,588,661	406,317
Capital Project	1,408,558	2,811,520	404,195	(2,407,325)
Enterprise	29,108,444	44,513,086	35,568,967	(8,944,119)
Internal Service	11,537,073	12,798,268	13,161,137	362,869
	<b>\$ 78,282,970</b>	<b>\$ 101,323,565</b>	<b>\$ 88,749,602</b>	<b>\$ (12,573,963)</b>

**Where the Money Comes From**

This chart and table show the source of funds for the City as a whole.



	FY 2006 Actual	FY 2007 Amended	FY 2008 Adopted	Adopted Difference
Taxes	\$ 11,949,455	\$ 12,661,975	\$ 13,988,102	\$ 1,326,127
Licenses & Permits	1,663,693	1,598,430	1,754,061	155,631
Intergovernmental	11,031,146	10,959,078	10,369,755	(589,323)
Charges for Services	31,814,746	36,064,111	38,402,196	2,338,085
Fines & Forfeitures	1,531,578	1,527,496	1,536,100	8,604
Internal Services	8,523,301	9,096,132	10,079,530	983,398
Special Assessments	4,236,435	4,293,084	4,495,441	202,357
Investment Earnings	1,063,775	828,713	933,428	104,715
Miscellaneous Revenue	1,111,535	773,989	1,044,730	270,741
Proceeds from L-T Debt	1,573,093	2,270,000	0	(2,270,000)
Transfers In	4,854,502	4,226,520	4,048,037	(178,483)
<b>Total</b>	<b>\$ 79,353,259</b>	<b>\$ 84,299,528</b>	<b>\$ 86,651,380</b>	<b>\$ 2,351,852</b>

**Major Revenues**

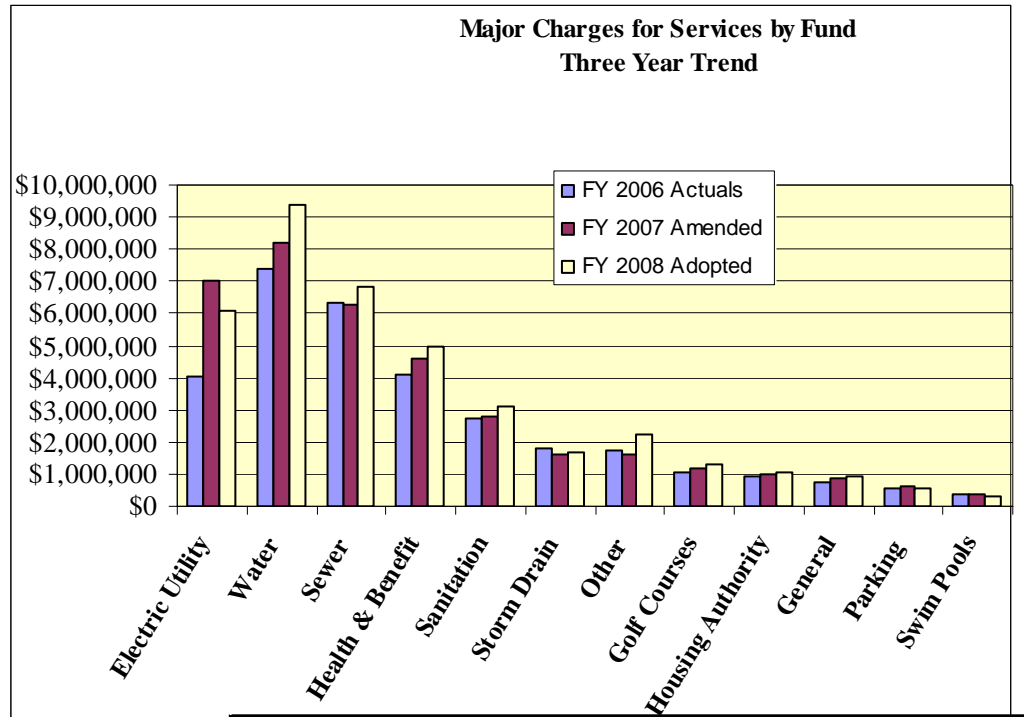
**Charges for Services**

44.3% of Total City Revenue is Charges for Services. 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, Electricity, and Sanitation Utilities. Utility rates are reviewed and, if necessary, adjusted annually to pay full costs of providing services. 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 in making ends meet. The material differences between the Fiscal Year 2007 Amended and Fiscal Year 2008 Adopted budgets are projected increases for Charges

## Revenue Highlights

City of Great Falls, Montana

for Services in the recreation funds which included Multi-sports and the Golf Courses due to increased participation and a 15% increase in Health Insurance Premium in the Health and Benefit Fund. All Utility Rate increases are noted in the Fire Year History of Rate Increases.



Fund Name	FY 2006 Actuals	FY 2007 Amended	FY 2008 Adopted	Adopted Difference
Electric Utility	\$4,012,704	\$7,021,000	\$6,100,000	(\$921,000)
Water	7,390,961	8,201,000	9,358,355	1,157,355
Sewer	6,325,917	6,274,000	6,831,000	557,000
Health & Benefit	4,113,830	4,582,365	4,953,073	370,708
Sanitation	2,706,542	2,804,075	3,081,380	277,305
Storm Drain	1,801,156	1,633,000	1,663,000	30,000
Other	1,759,426	1,584,894	2,266,307	681,413
Golf Courses	1,084,487	1,149,900	1,294,582	144,682
Housing Authority	922,745	1,012,510	1,040,276	27,766
General	733,096	855,287	931,932	76,645
Parking	587,189	604,400	557,800	(46,600)
Swim Pools	376,693	341,680	324,491	(17,189)
	<b>\$31,814,746</b>	<b>\$36,064,111</b>	<b>\$38,402,196</b>	<b>\$2,338,085</b>

**Five Year History of Rate Changes**

	<b><u>FY 2004</u></b>	<b><u>FY 2005</u></b>	<b><u>FY 2006</u></b>	<b><u>FY 2007</u></b>	<b><u>Adopted FY 2008</u></b>
<i>Utility Rates</i>					
Water	2.0%	2.0%	2.0%	5.0%(1/07)	5.0% (1/08)
Sewer	2.0%	1.0%	1.0%	5.0%(1/07)	5.0% (1/08)
Storm Drain	8.0%	1.0%	1.0%	none	none
Sanitation					
Residential	3.0%	none	3.0%	3.0%	4.50%
Commercial	none	3.0%	3.0%	3.0%	4.50%

All rate changes are subject to annual rate studies and additional separate public hearings are needed to adopt the budgeted rates.

**Taxes and Special Assessments**

Taxes and Special Assessments account for 21.3% of Total City Revenue and 51.2% of General Fund revenue. Taxpayers generally view taxes and special assessments as two names for the same thing; however, there are distinctions.

	<b>Taxes and Assessments</b>			
	<b>FY 2006 Actual</b>	<b>FY 2007 Projected</b>	<b>FY 2008 Adopted</b>	<b>% of Total</b>
Real & Personal Property Taxes	8,873,011	9,349,320	10,521,302	12.1%
Tax Increments	2,084,773	2,257,366	2,300,000	2.7%
Local Option MV Taxes	990,816	1,060,000	1,161,800	1.3%
Motor Vehicle Taxes	855	0	5,000	0.0%
<b>Total Taxes</b>	<b>11,949,455</b>	<b>12,666,686</b>	<b>13,988,102</b>	<b>16.1%</b>
Street Maintenance District Assessments	2,232,721	2,525,716	2,626,235	3.0%
Boulevard District Assessments	293,130	292,325	292,325	0.3%
Lighting District Assessments	1,145,816	1,224,398	1,180,235	1.4%
Special Improvement Distr. Assessments	357,355	224,901	201,013	0.2%
Other Special Assessments	207,413	190,636	195,633	0.2%
<b>Total Assessments</b>	<b>4,236,435</b>	<b>4,457,976</b>	<b>4,495,441</b>	<b>5.2%</b>
<b>Total Taxes and Assessments</b>	<b>16,185,890</b>	<b>17,124,662</b>	<b>18,483,543</b>	<b>21.3%</b>
<b>Total All Revenue</b>	<b>79,353,259</b>	<b>84,299,528</b>	<b>86,651,380</b>	<b>100.00%</b>

**Taxes - Real & Personal Property**

This 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 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. The General Fund real property tax levy

increased from \$8.2 million to \$9.0 million in this budget. This is a 10.0% increase in property taxes due to:

- new construction and improvements,
- a statutorily authorized four mill increase for “Permissive Health Insurance”, and,
- a statutorily authorized 1.535% increase for inflation.

### **Tax Increments**

Tax increments are a method of financing public improvements for a district. Money is borrowed to make public improvements. The public improvements encourage private taxable improvements. Taxable improvements result in new tax revenue (tax increments). Tax increments are first used to repay the public improvement debt. Any tax increment surplus is then released to the local taxing entities.

### **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. The Street Maintenance District is the only district covering the whole city. The revenue for the Street Maintenance Assessment is deposited directly to the Street Fund. This is a reliable source of revenue restricted to the recovery of specific costs.

### **Five Year History of Rate Changes**

	<u><b>FY 2004</b></u>	<u><b>FY 2005</b></u>	<u><b>FY 2006</b></u>	<u><b>FY 2007</b></u>	<u><b>FY 2008</b></u>
<i>Special Assessments</i>					
Street Maintenance District	10.0%	10.0%	10.0%	10.0%	10.0%
Boulevard District	none	none	none	none	none

Additional separate public hearings are needed to adopt the budgeted rates.

### **Intergovernmental Revenue**

Intergovernmental Revenue is 12.0% of Total City Revenue and 28.1% of Total General Fund Revenue. Revenues from federal, state and other local governments are considered intergovernmental revenues. The major decrease in adopted Fiscal Year 2008 Intergovernmental Revenue is due to the CTEP Project Revenue of \$733,195 million that is carried over from year to next year.

## Revenue Highlights

City of Great Falls, Montana

	Intergovernmental Revenue			
	FY 2006 Actual	FY 2007 Projected	FY 2008 Adopted	% of Total
State Gaming Licenses	171,779	170,000	170,000	0.2%
State Entitlements	5,235,826	5,584,341	5,843,834	6.7%
State and Federal for Law Enforcement	113,007	444,770	315,489	0.4%
State Property Tax Reimbursements	75,960	64,817	64,817	0.1%
State Gas Tax Apportionment	1,042,606	1,042,607	1,042,607	1.2%
State and Fed. Highway & Transport. Grants	0	0	187,927	0.2%
County and State Library Support	166,877	173,651	196,800	0.2%
Federal Block and Home Grants	1,472,402	1,401,376	1,392,571	1.6%
Other Intergovernmental Revenue	2,752,689	2,069,144	1,188,118	1.4%
<b>Total Intergovernmental Revenue</b>	<b>11,031,146</b>	<b>10,950,706</b>	<b>10,402,163</b>	<b>12.0%</b>
<b>Total All Revenue</b>	<b>79,353,259</b>	<b>84,299,528</b>	<b>86,651,380</b>	<b>100.00%</b>

### State Entitlements

Starting in Fiscal Year 2002, a number of revenue items were replaced by an entitlement share of the State General Fund. The entitlement had a growth factor of 3% for the first two years. This year's growth is projected at 4.0%. The most significant revenues replaced by the entitlement were property tax reimbursements provided by the State for past property tax reductions, the gambling tax, and the motor vehicle tax. The amount for entitlement for Fiscal Year 2008 is approximately \$5.8 million.

### 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 Street Fund revenue of \$3.5 million includes \$1.0 million or 30% from State Gas Tax Apportionment.

### 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 have been stable revenue sources which have funded many valuable projects for the community. The estimated amount of federal grants from HUD is approximately \$1.3 million for Fiscal Year 2008.

### Internal Charges and Transfers (Double Counting effect)

The City is made up of over 50 separate business entities. Separate accounting is required for each. Internal service operations include centralized accounting, budget, human resources, information technology, computer and city garage operations. Internal charges account for transactions among the entities within the City organization. The charges properly show financial activity within the City-as-a-whole, but the City does not actually pay out or receive any additional cash. Internal charges and transfers are 16.3% of total City revenue, and 5.0% of total General Fund revenue.

## Revenue Highlights

City of Great Falls, Montana

	Internal Charges and Transfers			
	FY 2006 Actual	FY 2007 Projected	FY 2008 Adopted	% of Total
Internal Charges	8,523,301	9,116,314	10,079,530	11.6%
Transfers In	4,854,502	4,258,256	4,048,037	4.7%
<b>Total Internal Charges and Transfers</b>	<b>13,377,803</b>	<b>13,374,570</b>	<b>14,127,567</b>	<b>16.3%</b>
<b>Total All Revenue</b>	<b>79,353,259</b>	<b>84,299,528</b>	<b>86,651,380</b>	<b>100.00%</b>

# Revenue by Fund and Type (excludes transfers)

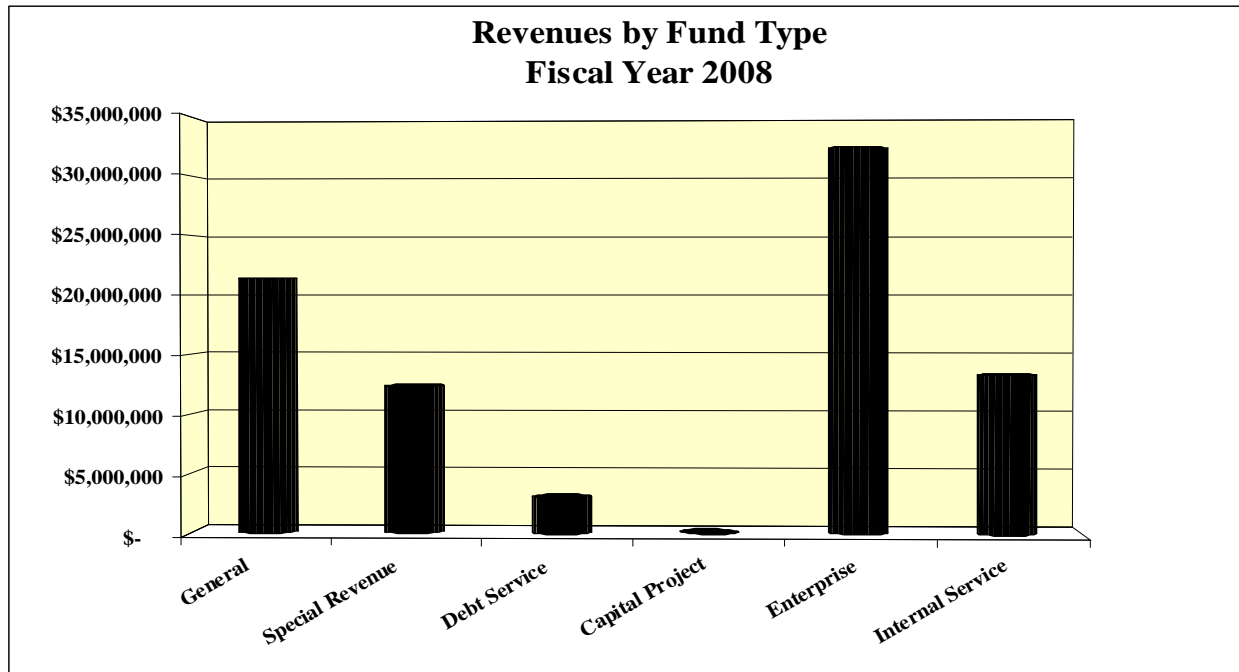
City of Great Falls, Montana

	Total Revenue	Taxes	Licenses Permits	Other Governments	Service Charges	Fines & Forfeitures	Internal Services	Special Assessments	Investment Earnings	Other Operating	Debt Issuance
<b>General Fund</b>	21,404,517	11,072,202	638,044	6,073,062	931,932	1,481,600	836,102	0	75,000	296,575	0
<b>Special Revenue Funds</b>											
Tax Increment	473,066	0	0	468,966	0	0	0	0	4,100	0	0
Planning	552,364	0	0	485,504	38,020	0	28,840	0	0	0	0
CTEP Projects	0	0	0	0	0	0	0	0	0	0	0
Lighting Districts	1,193,418	0	0	0	0	0	0	1,180,235	12,683	500	0
Historic Bridge	0	0	0	0	0	0	0	0	0	0	0
Support & Innovation	163,060	0	0	0	0	0	0	160,000	0	3,060	0
911 Special Revenue	392,000	0	0	392,000	0	0	0	0	0	0	0
Police Special Revenue	32,000	0	0	0	0	25,000	0	0	5,500	1,500	0
Fire Special Revenue	5,600	0	0	0	5,600	0	0	0	0	0	0
Public Works Special Revenue	0	0	0	0	0	0	0	0	0	0	0
Street District	4,238,232	0	4,500	1,330,980	121,822	0	140,442	2,626,235	10,000	4,253	0
Library	422,850	143,000	0	196,800	44,900	29,500	0	0	8,200	450	0
Library Foundation	261,100	0	0	0	0	0	0	0	4,000	257,100	0
Park & Recreation Special Revenue	100,500	0	0	0	40,700	0	0	0	10,000	49,800	0
River's Edge Trail Special Revenue	0	0	0	0	0	0	0	0	0	0	0
Lewis & Clark Signature Event	0	0	0	0	0	0	0	0	0	0	0
Multi-Sports Special Revenue	0	0	0	0	0	0	0	0	0	0	0
Natural Resources	340,825	0	0	5,000	13,000	0	26,000	292,325	1,500	3,000	0
Portage Meadows	22,990	0	0	0	0	0	0	22,990	0	0	0
Housing Authority	1,040,276	0	0	0	1,040,276	0	0	0	0	0	0
Federal Block Grants	1,283,857	0	0	983,697	300,000	0	0	0	0	160	0
Federal Home Grant	410,374	0	0	408,874	1,500	0	0	0	0	0	0
Special Development Grant	0	0	0	0	0	0	0	0	0	0	0
Community Development	234,560	0	43,400	0	500	0	190,660	0	0	0	0
Economic Revolving	191,985	0	0	0	100,000	0	0	0	69,985	22,000	0
Permits	786,570	0	758,500	0	0	0	23,070	0	0	5,000	0
Licenses	221,717	0	221,517	0	0	0	0	0	200	0	0
Pasta Montana Tax Increment	0	0	0	0	0	0	0	0	0	0	0
Ag Tech Park	0	0	0	0	0	0	0	0	0	0	0
<b>Total Special Revenue Funds</b>	12,367,344	143,000	1,027,917	4,271,821	1,706,318	54,500	409,012	4,281,785	126,168	346,823	0
<b>Debt Service Funds</b>											
Special Imp Light Districts	12,087	0	0	0	0	0	0	12,069	18	0	0
Improvement Districts Revolving	218,813	0	0	0	0	0	0	201,013	17,800	0	0
Soccer Park Bonds	194,900	192,900	0	0	0	0	0	0	2,000	0	0
Swim Pool Rehab GO Bond	280,000	280,000	0	0	0	0	0	0	0	0	0
Tax Increment Bond	2,352,000	2,300,000	0	0	0	0	0	0	52,000	0	0
<b>Total Debt Service Funds</b>	3,057,800	2,772,900	0	0	0	0	0	213,082	71,818	0	0
<b>Capital Project Funds</b>											
General Capital Projects	10,000	0	0	0	0	0	0	0	0	10,000	0
City Lighting Construction	0	0	0	0	0	0	0	0	0	0	0
Improvement District Projects	0	0	0	0	0	0	0	0	0	0	0
Hazard Removal	50,000	0	0	0	0	0	0	0	0	50,000	0
Sidewalk Hazard Removal	0	0	0	0	0	0	0	0	0	0	0
<b>Total Capital Project Funds</b>	60,000	0	0	0	0	0	0	0	0	60,000	0
<b>Enterprise Funds</b>											
Water	10,003,080	0	0	3,080	9,789,000	0	0	0	209,000	2,000	0
Sewer	7,260,279	0	40,000	0	6,831,000	0	137,279	0	252,000	0	0
Storm Drain	1,831,800	0	0	0	1,663,000	0	0	0	168,800	0	0
Sanitation	3,169,122	0	0	0	3,081,380	0	0	574	18,242	68,926	0
Electric Utility	6,166,000	0	0	0	6,100,000	0	0	0	0	66,000	0
Safety Services	1,013,643	0	0	0	293,475	0	720,138	0	0	30	0
Parking	558,750	0	950	0	557,800	0	0	0	0	0	0
Golf Courses	1,294,582	0	0	0	1,294,582	0	0	0	0	0	0
Swim Pools	324,491	0	0	0	324,491	0	0	0	0	0	0
Recreation	392,875	0	0	0	392,775	0	0	0	0	100	0
Fairgrounds	0	0	0	0	0	0	0	0	0	0	0
Civic Center Events	352,220	0	0	0	327,820	0	0	0	3,400	21,000	0
Port Authority	0	0	0	0	0	0	0	0	0	0	0
<b>Total Enterprise Funds</b>	32,366,842	0	40,950	3,080	30,655,323	0	857,417	574	651,442	158,056	0

# Revenue by Fund and Type (excludes transfers)

City of Great Falls, Montana

	Total Revenue	Taxes	Licenses Permits	Other Governments	Service Charges	Fines & Forfeitures	Internal Services	Special Assessments	Investment Earnings	Other Operating	Debt Issuance
<b>Internal Service Funds</b>											
Administrative Services	299,162	0	0	0	0	0	299,162	0	0	0	0
Central Communications	82,950	0	0	0	0	0	82,950	0	0	0	0
Health and Benefits	5,018,960	0	0	0	4,953,073	0	0	0	0	65,887	0
Insurance & Safety	1,413,190	0	0	0	0	0	1,413,190	0	0	0	0
Fiscal Services	1,698,775	0	0	0	0	0	1,697,275	0	0	1,500	0
Information Tech	1,172,093	0	0	21,792	900	0	1,139,201	0	5,000	5,200	0
Central Garage	1,735,471	0	0	0	7,000	0	1,617,782	0	0	110,689	0
Facilities Maintenance	0	0	0	0	0	0	0	0	0	0	0
Engineering	1,035,634	0	47,150	0	147,650	0	836,834	0	4,000	0	0
Public Works	430,341	0	0	0	0	0	430,341	0	0	0	0
Park & Recreation Administration	0	0	0	0	0	0	0	0	0	0	0
Civic Center Facility Services	460,264	0	0	0	0	0	460,264	0	0	0	0
<b>Total Internal Service Funds</b>	<b>13,346,840</b>	<b>0</b>	<b>47,150</b>	<b>21,792</b>	<b>5,108,623</b>	<b>0</b>	<b>7,976,999</b>	<b>0</b>	<b>9,000</b>	<b>183,276</b>	<b>0</b>
<b>Trust &amp; Agency Funds</b>	<b>0</b>	<b>na</b>	<b>na</b>	<b>na</b>	<b>na</b>	<b>na</b>	<b>na</b>	<b>na</b>	<b>na</b>	<b>na</b>	<b>na</b>
<b>Total Trust &amp; Agency Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total All Budgeted Funds</b>	<b>82,603,343</b>	<b>13,988,102</b>	<b>1,754,061</b>	<b>10,369,755</b>	<b>38,402,196</b>	<b>1,536,100</b>	<b>10,079,530</b>	<b>4,495,441</b>	<b>933,428</b>	<b>1,044,730</b>	<b>0</b>



	FY 2006 Actual	FY 2007 Amended	FY 2008 Adopted
General	\$ 18,606,446	\$ 20,085,520	\$ 21,404,517
Special Revenue	12,595,232	12,548,471	12,367,344
Debt Service	2,763,369	2,788,284	3,057,800
Capital Project	161,771	2,364,502	60,000
Enterprise	28,625,524	30,233,358	32,366,842
Internal Service	11,746,415	12,052,873	13,346,840
	<b>\$ 74,498,757</b>	<b>\$ 80,073,008</b>	<b>\$ 82,603,343</b>

## **Expenditure Highlights**

City of Great Falls, Montana

Fiscal Year 2008 Annual Budget		
Personal Services	\$29,879,448	33.7%
Operations	29,814,814	33.6%
Internal Service	9,716,260	10.9%
Debt Payments	6,002,469	6.8%
Capital Outlay	9,288,574	10.5%
Transfers Out – to other funds	<u>4,048,037</u>	4.5%
 Total Fiscal Year 2008 Budget	 <u>\$88,749,602</u>	

## **Major Expenditures**

### **Personal Services**

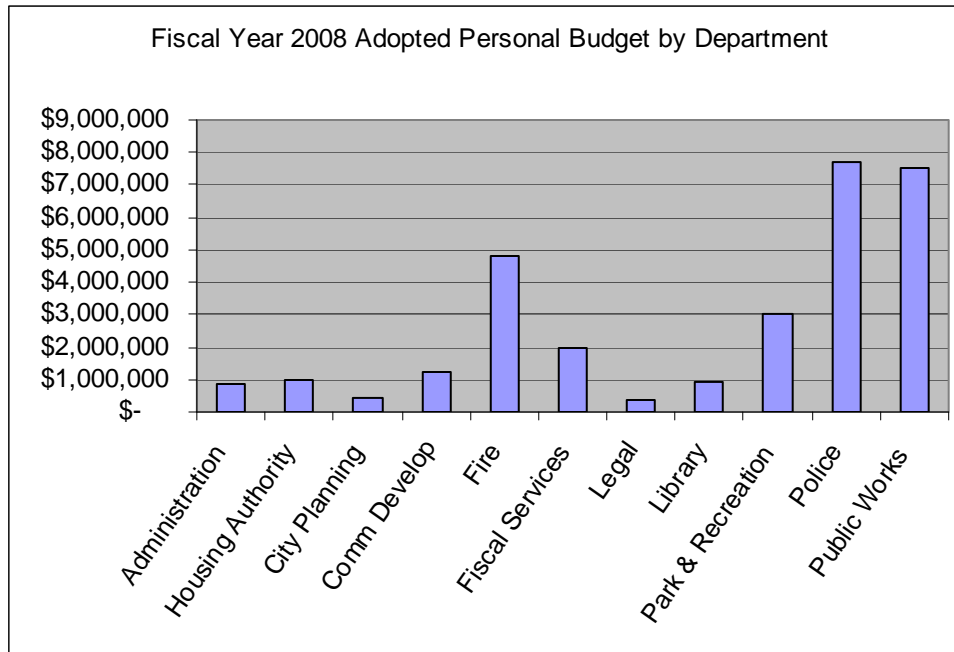
A 4.00% increase for all employees has been adopted in the Fiscal Year 2008 Budget. Overall personal services in the Fiscal Year 2008 budget, including salaries and benefits, increased 6.7% over the Fiscal Year 2007 Adopted Budget, and was 33.7% of the City's total expenditure budget.

As the City tries to bring its employees' salaries up to market value, certain costs of personal services have increased faster than the City's ability to keep up. One such cost is health insurance. All employees with spouses, dependents, family, or single coverage have been required to contribute 10% of the total cost of the health insurance monthly premium. This amounts to \$72, \$69, \$95 and \$16 a month for each level of coverage. In previous years, benefit adjustments were made including significantly increasing deductibles and co-pays. The City of Great Falls is a self-funded health insurance plan. The Health and Benefit Fund is currently in a deficit situation. To help cover this deficit, a six year recovery plan has been put in place. In Fiscal Year 2004 through 2009, all funds with personal costs will contribute a corresponding percentage of the deficit using fund reserves to the Health and Benefit Fund.

The personal budgets reflect a total of 474.90 full time equivalents (FTEs) in full and part time positions. There is a change from the Fiscal Year 2007 Amended budget.

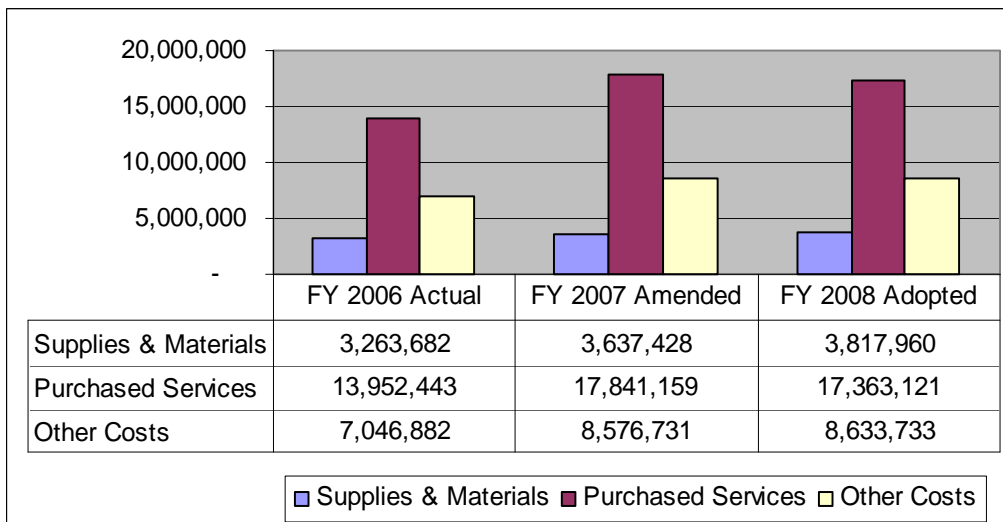
The following changes in positions were made:

- .04 FTE added to the City Clerks office (additional hours for Asst. City Clerk)
- .04 FTE added to the City Managers office (additional hours for Asst. City Clerk)
- 1.00 FTE added for Fire (Emergency Planner)
- .5 FTE added for Fiscal Services (part-time Information Tech position)
- .65 FTE subtracted for Library (part-time Page)
- .61 FTE added for Park & Rec (part-time staff Rec Center)
- 2 FTE added for Police (2 Dispatchers)
- 1 FTE added for Public Works Street (Traffic Tech)
- .6 FTE added for Public Works (Customer Service - Water & Sewer)



**Operations**

The operations portion of expenses includes supplies and materials, purchased services, and fixed charges and is 33.6% of the total budget. Overall, the operations portion of the Fiscal Year 2008 decreased by 2.7% from the Fiscal Year 2007 amended budget. A majority of the decrease was due to the estimated purchase of electricity in the Electric Utility Fund for Fiscal Year 2008, decreasing by \$136,000.



**Capital Outlay**

The City's appropriations for capital outlay in Fiscal Year 2008 total \$9,288,574 or 10.5% of the total budget. This is a decrease of \$15,053,798 or 61.8% from the Fiscal Year 2007 amended capital outlay budget. The decrease was due to significant capital improvement projects in the Water and Sewer Fund in Fiscal Year 2007. Capital outlay varies considerably from year to year according to the timing of debt issuance and the planned use of reserves.

**General Capital**

The General Fund annually transfers money to the General Capital Projects Fund for general government facility and equipment needs. We will not make any transfers to General Capital from the General Fund in Fiscal Year 2008. At this time we are holding our own in funding the highest priorities from annual and unanticipated revenues, but eventually property tax uncertainties may encourage us to consider debt issuance for adequate capital funding.

**Balancing Priority Systems**

We are intentionally not financing our full Capital Improvement Program (CIP) schedules. We would like to finance the ideal reflected by such schedules, but must be satisfied with reasonably adequate financing of current needs. Maintenance records and system monitoring indicate we are maintaining our systems at a status quo level. The strategy is to slowly build adequate resources to deal with system needs as they mature. We constantly balance the deterioration of our systems against our ability to finance improvements.

Street Annual Replacement	\$7.3 million CIP needed/\$338,447 provided
Water System Annual Replacement	\$4.2 million CIP needed/\$1.3 million provided
Sewer System Annual Replacement	\$1.8 million CIP needed / \$550,000 provided

**Major Capital Improvement Projects**

- All Major Capital Improvement Projects are listed under the Capital and Debt Section of the Budget Document for Water, Sewer, Storm Drain, and the Street Funds for Fiscal Year 2008.

**Expenditures by Fund and Type (excludes transfers) City of Great Falls, Montana**

	Total Expenditures	Personal Services	Supplies & Materials	Purchased Services	Fixed Charges	Debt Interest	Internal Service	Debt Principal	Capital Outlay
<b>General Fund</b>	18,823,690	14,214,840	691,613	1,023,903	9,035	17,662	2,850,769	15,868	0
<b>Special Revenue Funds</b>									
Tax Increment	175,039	0	0	0	0	0	1,432	0	173,607
Planning	689,598	447,658	5,300	62,085	94,274	0	80,281	0	0
CTEP Projects	11,232	0	0	0	0	0	11,232	0	0
Lighting Districts	1,205,032	0	1,400	1,096,092	1,200	0	106,340	0	0
Support & Innovation	536,566	0	0	2,500	369,500	0	164,566	0	0
911 Special Revenue	39,279	0	0	34,690	0	0	4,589	0	0
Police Special Revenue	119,682	0	3,180	108,320	0	0	8,182	0	0
Fire Special Revenue	515	0	0	0	0	0	515	0	0
Public Works Special Revenue	536	0	0	0	0	0	536	0	0
Street District	4,506,025	1,785,701	1,092,660	404,095	1,250	0	846,503	0	375,816
Library	1,197,004	876,082	29,088	214,084	3,200	0	74,550	0	0
Library Foundation	258,732	20,232	0	138,500	0	0	0	0	100,000
Park & Recreation Special Revenue	123,629	0	29,950	59,125	0	0	2,554	0	32,000
River's Edge Trail Special Revenue	22	0	0	0	0	0	22	0	0
Natural Resources	601,963	463,939	58,293	18,300	0	0	61,431	0	0
Portage Meadows	27,458	9,019	1,000	8,680	0	0	8,759	0	0
Housing Authority	1,025,639	1,010,094	0	0	0	0	15,545	0	0
Federal Block Grants	1,285,851	132,653	7,836	332,133	408,172	0	85,002	0	320,055
Federal Home Grant	421,846	26,478	4,046	8,000	381,846	0	1,476	0	0
Community Development	234,559	169,305	5,300	12,515	0	0	47,439	0	0
Economic Revolving	201,952	0	0	44,200	100,000	33,301	6,385	18,066	0
Permits	852,362	516,497	9,690	24,960	6,000	0	295,215	0	0
Licenses	221,717	52,204	435	1,369	0	0	167,709	0	0
<b>Total Special Revenue Funds</b>	<b>13,736,238</b>	<b>5,509,862</b>	<b>1,248,178</b>	<b>2,569,648</b>	<b>1,365,442</b>	<b>33,301</b>	<b>1,990,263</b>	<b>18,066</b>	<b>1,001,478</b>
<b>Debt Service Funds</b>									
Special Imp Lighting Districts	25,628	0	0	0	12,814	4,327	0	8,487	0
Improvement Districts Revolving	141,264	0	0	0	0	45,413	95,851	0	0
Soccer Park Bonds	187,950	0	0	0	0	92,950	0	95,000	0
Swim Pool Rehab GO Bond	260,800	0	0	0	0	90,800	0	170,000	0
Tax Increment Bond	2,519,019	0	0	0	1,291,670	92,591	99,758	1,035,000	0
<b>Total Debt Service Funds</b>	<b>3,134,661</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,304,484</b>	<b>326,081</b>	<b>195,609</b>	<b>1,308,487</b>	<b>0</b>
<b>Capital Project Funds</b>									
General Capital Projects	352,469	0	0	0	0	0	3,929	0	348,540
Hazard Removal	51,667	0	0	51,000	0	0	667	0	0
Sidewalk Hazard Removal	59	0	0	0	0	0	59	0	0
<b>Total Capital Project Funds</b>	<b>404,195</b>	<b>0</b>	<b>0</b>	<b>51,000</b>	<b>0</b>	<b>0</b>	<b>4,655</b>	<b>0</b>	<b>348,540</b>

**Expenditures by Fund and Type (excludes transfers) City of Great Falls, Montana**

	<b>Total Expenditures</b>	<b>Personal Services</b>	<b>Supplies &amp; Materials</b>	<b>Purchased Services</b>	<b>Fixed Charges</b>	<b>Debt Interest</b>	<b>Internal Service</b>	<b>Debt Principal</b>	<b>Capital Outlay</b>
<b>Enterprise Funds</b>									
Water	10,005,862	2,032,487	626,890	873,332	13,500	319,184	1,288,014	750,000	4,102,455
Sewer	7,912,324	776,676	86,065	2,551,944	15,000	728,446	821,544	1,247,000	1,685,649
Storm Drain	2,455,924	11,309	7,000	40,350	0	199,030	273,853	352,000	1,572,382
Sanitation	2,956,376	1,202,259	183,531	844,703	0	0	645,883	0	80,000
Electric Utility	6,723,891	0	250	6,575,560	0	104,516	21,515	22,050	0
Safety Services	1,350,257	1,017,367	5,750	115,871	0	0	211,269	0	0
Parking	702,003	43,440	16,850	431,121	0	76,153	68,920	65,519	0
Golf Courses	1,368,406	543,231	186,725	180,009	12,200	87,312	148,929	150,000	60,000
Swim Pools	864,335	314,925	93,650	232,538	0	73,856	55,287	94,079	0
Recreation	570,895	181,002	116,888	170,483	32,500	0	70,022	0	0
Civic Center Events	581,256	255,549	40,150	71,255	23,500	2,360	176,943	11,499	0
Port Authority	0	0	0	0	0	0	0	0	0
<b>Total Enterprise Funds</b>	<b>35,491,529</b>	<b>6,378,245</b>	<b>1,363,749</b>	<b>12,087,166</b>	<b>96,700</b>	<b>1,590,857</b>	<b>3,782,179</b>	<b>2,692,147</b>	<b>7,500,486</b>
<b>Internal Service Funds</b>									
Administrative Services	295,950	242,967	3,950	10,425	600	0	38,008	0	0
Central Communications	83,015	58,340	0	21,496	0	0	3,179	0	0
Health and Benefits	5,018,960	0	0	522,640	4,496,320	0	0	0	0
Insurance & Safety	1,413,190	63,904	5,500	1,253	1,339,152	0	3,381	0	0
Fiscal Services	1,684,708	948,014	45,860	250,958	15,500	0	416,686	0	7,690
Information Tech	1,110,705	531,178	83,350	421,600	0	0	58,587	0	15,990
Central Garage	1,442,674	613,468	327,000	59,840	6,500	0	117,376	0	318,490
Facilities Maintenance	0	0	0	0	0	0	0	0	0
Engineering	1,150,619	886,844	19,500	25,650	0	0	173,325	0	45,300
Public Works	429,666	218,918	14,900	136,435	0	0	30,313	0	29,100
Park & Recreation Administration	0	0	0	0	0	0	0	0	0
Civic Center Facility Services	481,765	212,868	14,360	181,107	0	0	51,930	0	21,500
<b>Total Internal Service Funds</b>	<b>13,111,252</b>	<b>3,776,501</b>	<b>514,420</b>	<b>1,631,404</b>	<b>5,858,072</b>	<b>0</b>	<b>892,785</b>	<b>0</b>	<b>438,070</b>
<b>Total All Budgeted Funds</b>	<b>84,701,565</b>	<b>29,879,448</b>	<b>3,817,960</b>	<b>17,363,121</b>	<b>8,633,733</b>	<b>1,967,901</b>	<b>9,716,260</b>	<b>4,034,568</b>	<b>9,288,574</b>

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.

# 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
<b>General Fund</b>										
Tax Increment Surplus	371	236,000	0	0	236,000		0	0	0	0
Improvement Distict Revolving	337	0	0	0	0		0	0	0	0
<b>Administration Group</b>										
General Capital Fund		0	0	0	0		0	0	0	0
Support & Innovation Fund		0	0	0	0		0	0	0	0
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
Fiscal Service Charges		0	0	0	0	219	0	0	0	0
Public Technology Inc. Membership		0	0	0	0	219	0	0	0	0
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
<b>Economic Development Fund</b>										
None		0	0	0	0		0	0	0	0
<b>Community Development Department</b>										
Permits Fund		0	0	0	0		0	0	0	0
Sign Code Enforcement		0	0	0	0		0	0	0	0
Hazard Removal Fund										
Hazard Removal Support		0	0	0	0		0	0	0	0
<b>Library Fund</b>										
General - 7 Mills Tax Support		0	0	0	0	251	756,201	0	0	756,201
Tax Increment		0	0	0	0	251	0	0	0	0
GF Art Council		0	0	0	0	251	8,799	0	0	8,799
<b>Fiscal Services Department</b>										
Mapping Specialist		0	0	0	0	617	10,896	0	0	10,896
Web Master		0	0	0	0	617	0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	154,796	0	154,796
<b>Park &amp; Recreation Department</b>										
Park & Rec Special Revenue Fund										
Riverfest #640703		0	0	0	0	261	25,000	0	0	25,000
Natural Resources Fund		0	0	0	0		0	0	0	0
Natural Resources Parks		0	0	0	0	267	265,982	0	0	265,982
Natural Resource		0	0	0	0	267	0	0	0	0
Golf Course Fund		0	0	0	0	561	75,000	0	0	75,000
Swim Pools Fund										
Swim Pools Support		0	0	0	0	563	398,569	0	0	398,569
PY Swimming Pool Deficit		0	0	0	0	563	0	0	0	0
CY Swimming Pool Deficit		0	0	0	0		0	0	0	0
Recreation Fund										
Ice Breaker Sponsorship		0	0	0	0	564	200,438	0	0	200,438
Recreation Program Support		0	0	0	0	564	inc	0	0	0
Recreation Center Support		0	0	0	0	564	20,000	0	0	20,000
PY Recreation Fund Deficit		0	0	0	0	564	inc	0	0	0
Civic Center Events Fund										
Events Operating Support		0	0	0	0	571	216,352	0	0	216,352
<b>Planning Department</b>										
Planning Operations Support		0	0	0	0	213	143,564	0	0	143,564
Historic Preservation Officer		0	0	0	0		0	0	0	0
River's Edge Trail Maint. Contract		0	0	0	0		0	0	0	0
<b>Public Works Department</b>										
Engineering Fund										
Engineering Support		0	0	0	0	638	162,710	0	0	162,710
Fund Totals		236,000	0	0	236,000		2,659,390	154,796	0	2,814,186
<b>Special Revenue Funds</b>										
<b>Tax Increment Fund</b>										
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 #2		0	0	0	0	411	70,000	0	0	70,000
Eagle Falls Roof		0	0	0	0	561	26,000	0	0	26,000
Cover Debt Service in Pools		0	0	0	0	563	167,935	0	0	167,935
Fund Totals		0	0	0	0		297,935	0	0	297,935
<b>Planning Fund</b>										
Planning Operations Support	100	143,564	0	0	143,564		0	0	0	0
Long-term Planner Support		0	0	0	0		0	0	0	0
Historic Preservation Officer		0	0	0	0		0	0	0	0
River's Edge Trail Maint. Contract		0	0	0	0		0	0	0	0
Equip. Reserve Adj		0	0	0	0		0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	6,330	0	6,330
Fund Totals		143,564	0	0	143,564		0	6,330	0	6,330
<b>CTEP Projects Fund</b>										
CTEP Project Matching		0	0	0	0		0	0	0	0
Fund Totals		0	0	0	0		0	0	0	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
<b>Lighting Districts Fund</b>										
None		0	0	0	0	0	0	0	0	0
Fund Totals		0	0	0	0	0	0	0	0	0
<b>Support &amp; Innovation Fund</b>										
City-County Health	100	250,000	0	0	250,000	0	0	0	0	0
City Band	100	4,500	0	0	4,500	0	0	0	0	0
Humane Society - Animal Shelter	100	115,000	0	0	115,000	0	0	0	0	0
Fiscal Service Charges	100	1,879	0	0	1,879	0	0	0	0	0
Public Technology Inc. Membership	100	0	0	0	0	0	0	0	0	0
City Education Program #920201	100	2,500	0	0	2,500	0	0	0	0	0
Negative Interest	100	2,000	0	0	2,000	0	0	0	0	0
Fund Totals		375,879	0	0	375,879	0	0	0	0	0
<b>911 Special Revenue Fund</b>										
Mapping Specialist		0	0	0	0	617	10,896	0	0	10,896
Safety Services Fund		0	0	0	0	522	271,216	0	0	271,216
Fund Totals		0	0	0	0	1,139	282,112	0	0	282,112
<b>Police Special Revenue Fund</b>										
None		0	0	0	0	0	0	0	0	0
Fund Totals		0	0	0	0	0	0	0	0	0
<b>Fire Special Revenue Fund</b>										
None		0	0	0	0	0	0	0	0	0
Fund Totals		0	0	0	0	0	0	0	0	0
<b>Street District Fund</b>										
Equip. Revolving Reserve Adj.		0	0	0	0	0	0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	20,642	0	20,642
Fund Totals		0	0	0	0	613	0	20,642	0	20,642
<b>Library Fund</b>										
General - 7 Mills Tax Support	100	756,201	0	0	756,201	0	0	0	0	0
Tax Increment		0	0	0	0	0	0	0	0	0
GF Art Council	100	8,799	0	0	8,799	0	0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	13,450	0	13,450
Fund Totals		765,000	0	0	765,000	613	0	13,450	0	13,450
<b>Park &amp; Recreation Special Revenue Fund</b>										
Riverfest #640703	100	25,000	0	0	25,000	0	0	0	0	0
Fund Totals		25,000	0	0	25,000	0	0	0	0	0
<b>Lewis &amp; Clark Signature Event Fund</b>										
Health Insurance Recovery		0	0	0	0	613	0	0	0	0
Fund Totals		0	0	0	0	613	0	0	0	0
<b>Natural Resources Fund</b>										
Parks / Natural Resources	100	265,982	0	0	265,982	0	0	0	0	0
Natural Resource	100	0	0	0	0	0	0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	4,747	0	4,747
Fund Totals		265,982	0	0	265,982	613	0	4,747	0	4,747
<b>Portage Meadows Fund</b>										
Health Insurance Recovery		0	0	0	0	613	0	0	0	0
Fund Totals		0	0	0	0	613	0	0	0	0
<b>Housing Authority Fund</b>										
Health Insurance Recovery		0	0	0	0	613	0	14,637	0	14,637
Fund Totals		0	0	0	0	613	0	14,637	0	14,637
<b>Federal Block Grants Fund</b>										
Health Insurance Recovery		0	0	0	0	613	0	1,931	0	1,931
Fund Totals		0	0	0	0	613	0	1,931	0	1,931
<b>Federal Home Grant Fund</b>										
Health Insurance Recovery		0	0	0	0	613	0	316	0	316
Fund Totals		0	0	0	0	613	0	316	0	316
<b>Community Development Fund</b>										
Equip. Revolving Reserve Adj.		0	0	0	0	0	0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	1,851	0	1,851
Fund Totals		0	0	0	0	613	0	1,851	0	1,851
<b>Economic Revolving Fund</b>										
None		0	0	0	0	0	0	0	0	0
Fund Totals		0	0	0	0	0	0	0	0	0
<b>Permits Fund</b>										
Sign Code Enforcement	100	0	0	0	0	0	0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	7,754	0	7,754
Fund Totals		0	0	0	0	613	0	7,754	0	7,754
<b>Licenses Fund</b>										
Health Insurance Recovery		0	0	0	0	613	0	823	0	823
Fund Totals		0	0	0	0	613	0	823	0	823
<b>Pasta Montana Tax Increment Fund</b>										
None		0	0	0	0	0	0	0	0	0
Fund Totals		0	0	0	0	0	0	0	0	0

# Interfund Transfers

City of Great Falls, Montana

	From	Transfers In				To	Transfers Out			
	Fund	Operating	Health Ins	ERS	Total	Fund	Operating	Health Ins	ERS	Total
<b>Debt Service Funds</b>										
<b>Tax Increment Bond Fund</b>										
Tax Increment Surplus		0	0	0	0	100	236,000	0	0	236,000
Police Parking Lot		0	0	0	0	411	75,000	0	0	75,000
Police Windows		0	0	0	0	411	25,000	0	0	25,000
Court Carpet and Paint		0	0	0	0	411	13,000	0	0	13,000
Convention Center		0	0	0	0	411	40,000	0	0	40,000
Natorium Parking Lot		0	0	0	0	411	65,000	0	0	65,000
Fund Totals		0	0	0	0		454,000	0	0	454,000
<b>Capital Project Funds</b>										
<b>General Capital Fund</b>										
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 #2	211	70,000	0	0	70,000		0	0	0	0
Eagle Falls Roof	211	26,000	0	0	26,000		0	0	0	0
Police Parking Lot	371	75,000	0	0	75,000		0	0	0	0
Police Windows	371	25,000	0	0	25,000		0	0	0	0
Court Carpet and Paint	371	13,000	0	0	13,000		0	0	0	0
Convention Center	371	40,000	0	0	40,000		0	0	0	0
Natorium Parking Lot	371	65,000	0	0	65,000		0	0	0	0
Fund Totals		348,000	0	0	348,000		0	0	0	0
<b>Enterprise Funds</b>										
<b>Water Fund</b>										
Health Insurance Recovery		0	0	0	0	613	0	24,100	0	24,100
Fund Totals		0	0	0	0		0	24,100	0	24,100
<b>Sewer Fund</b>										
Health Insurance Recovery		0	0	0	0	613	0	8,181	0	8,181
Fund Totals		0	0	0	0		0	8,181	0	8,181
<b>Storm Drain Fund</b>										
Health Insurance Recovery		0	0	0	0	613	0	158	0	158
Fund Totals		0	0	0	0		0	158	0	158
<b>Sanitation Fund</b>										
Health Insurance Recovery		0	0	0	0	613	0	14,510	0	14,510
Fund Totals		0	0	0	0		0	14,510	0	14,510
<b>Safety Services Fund</b>										
911 State Shared Revenue	221	271,216	0	0	271,216		0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	14,503	0	14,503
Fund Totals		271,216	0	0	271,216		0	14,503	0	14,503
<b>Parking Fund</b>										
Health Insurance Recovery		0	0	0	0	613	0	665	0	665
Fund Totals		0	0	0	0		0	665	0	665
<b>Golf Courses Fund</b>										
Facilities Access	564	4,600	0	0	4,600		0	0	0	0
Golf Course Debt	100	75,000	0	0	75,000	613	0	5,317	0	5,317
Fund Totals		79,600	0	0	79,600		0	5,317	0	5,317
<b>Swim Pools Fund</b>										
Swim Pool Support	100	398,569	0	0	398,569		0	0	0	0
Cover Debt Service in Pools	211	167,935	0	0	167,935		0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	2,049	0	2,049
Fund Totals		566,504	0	0	566,504		0	2,049	0	2,049
<b>Recreation Fund</b>										
Recreation Support	100	200,438	0	0	200,438		0	0	0	0
Additional Program Rec Center	100	20,000	0	0	20,000		0	0	0	0
Facilities Access		0	0	0	0	561	4,600	0	0	4,600
Health Insurance Recovery		0	0	0	0	613	0	1,029	0	1,029
Fund Totals		220,438	0	0	220,438		4,600	1,029	0	5,629
<b>Civic Center Events Fund</b>										
Civic Center Support	100	216,352	0	0	216,352		0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	2,326	0	2,326
Fund Totals		216,352	0	0	216,352		0	2,326	0	2,326

# 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
<b>Internal Service Funds</b>										
<b>Administrative Services Fund</b>										
		0	0	0	0	613	0	3,212	0	3,212
	Fund Totals	0	0	0	0		0	3,212	0	3,212
<b>Central Communications Fund</b>										
		0	0	0	0	613	0	1,028	0	1,028
	Fund Totals	0	0	0	0		0	1,028	0	1,028
<b>Health and Benefits Fund</b>										
		Var	0	350,000	0	350,000		0	0	0
	Fund Totals		0	350,000	0	350,000		0	0	0
<b>Insurance &amp; Safety Fund</b>										
		0	0	0	0	613	0	831	0	831
	Fund Totals	0	0	0	0		0	831	0	831
<b>Fiscal Services Fund</b>										
		0	0	0	0	613	0	14,067	0	14,067
	Fund Totals	0	0	0	0		0	14,067	0	14,067
<b>Information Tech Fund</b>										
	100	10,896	0	0	10,896		0	0	0	0
	221	10,896	0	0	10,896		0	0	0	0
	Web Master	0	0	0	0		0	0	0	0
	Health Insurance Recovery	0	0	0	0	613	0	6,883	0	6,883
	Fund Totals	21,792	0	0	21,792		0	6,883	0	6,883
<b>Central Garage Fund</b>										
		0	0	0	0	Var	0	0	0	0
	Health Insurance Recovery	0	0	0	0	613	0	8,039	0	8,039
	Fund Totals	0	0	0	0		0	8,039	0	8,039
<b>Facilities Maintenance Fund</b>										
	None	0	0	0	0		0	0	0	0
	Fund Totals	0	0	0	0		0	0	0	0
<b>Engineering Fund</b>										
	100	162,710	0	0	162,710		0	0	0	0
	Health Insurance Recovery	0	0	0	0	613	0	10,286	0	10,286
	Fund Totals	162,710	0	0	162,710		0	10,286	0	10,286
<b>Public Works Administration Fund</b>										
		0	0	0	0	613	0	2,374	0	2,374
	Fund Totals	0	0	0	0		0	2,374	0	2,374
<b>Park &amp; Rec Admin Fund</b>										
		0	0	0	0	613	0	0	0	0
	Fund Totals	0	0	0	0		0	0	0	0
<b>Civic Center Facility Services Fund</b>										
		0	0	0	0	613	0	3,165	0	3,165
	Fund Totals	0	0	0	0		0	3,165	0	3,165
<b>Trust &amp; Agency Funds</b>										
Trust & Agency Funds										
	None	0	0	0	0		0	0	0	0
	Fund Totals	0	0	0	0		0	0	0	0
Trust and Agency Funds transactions are conducted in accordance with specific trust or agency agreements, covenants or other regulations. Accordingly, annual budget are not prepared.										
Total all budgeted funds										
		3,698,037	350,000	0	4,048,037		3,698,037	350,000	0	4,048,037

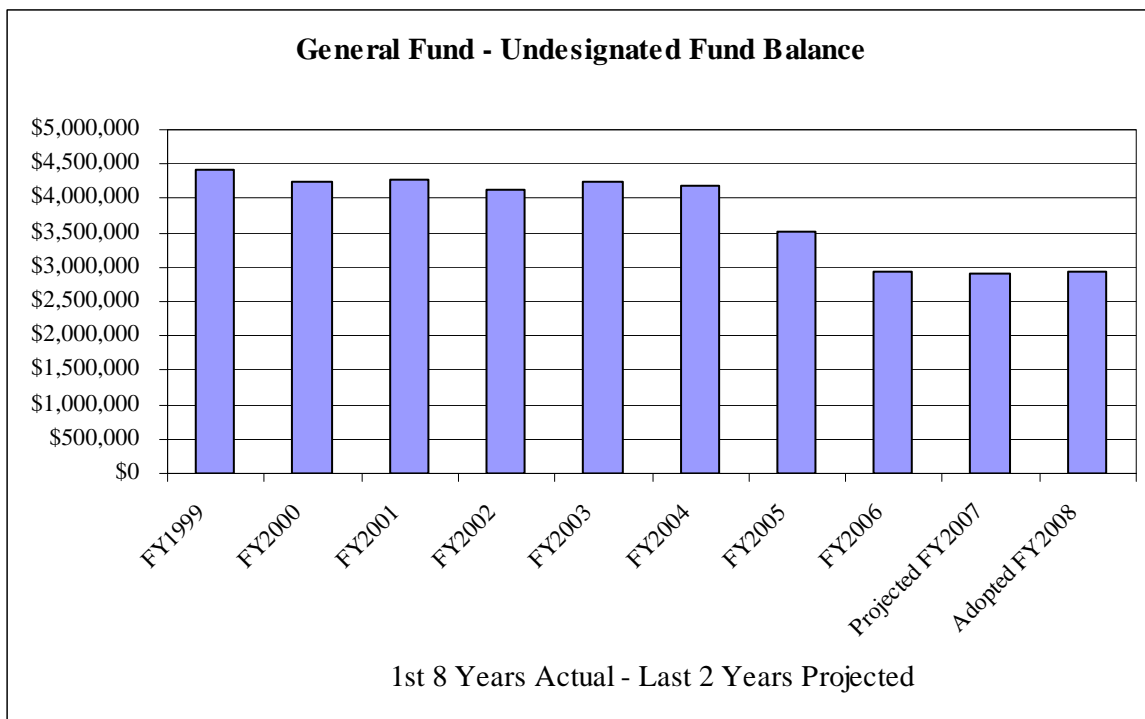
## Fund Balance

City of Great Falls, Montana

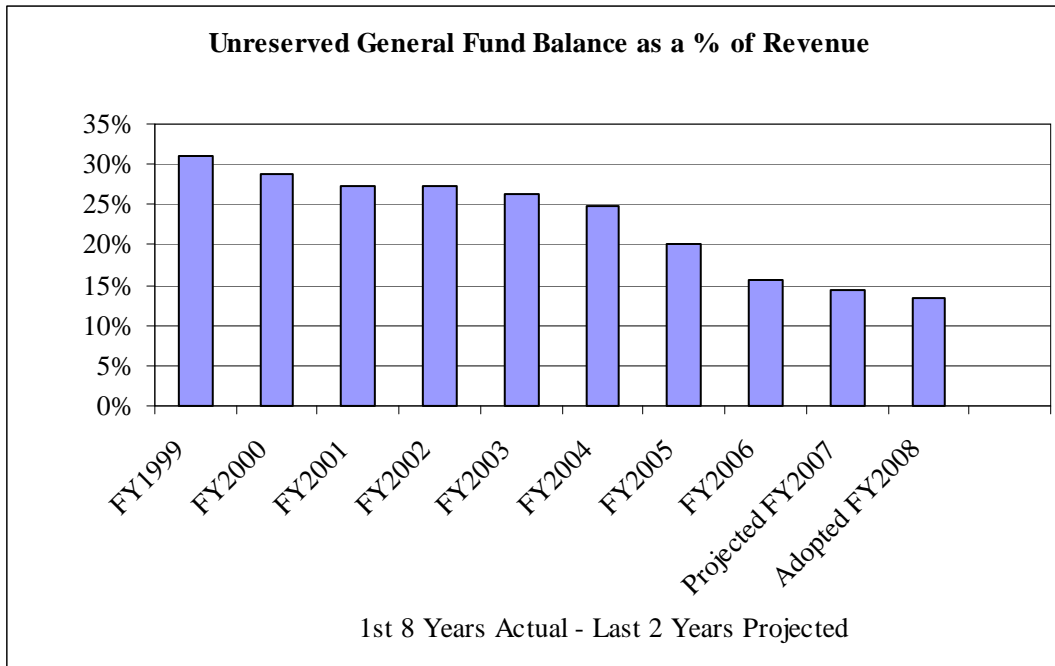
The City of Great Falls maintains undesignated fund balance, to provide for unforeseen expenses or emergencies and to provide working capital in the first several months of the fiscal year, until sufficient revenues are available to fund operations.

### GENERAL FUND

The graph below shows that the city has been able to maintain its general fund balance at relatively stable levels in past years. The declines in FY 2005 and FY 2006 were from Explore! The Big Sky charges, health insurance deficit recovery, and the start up of the Medical Technology Park project in FY 2005.

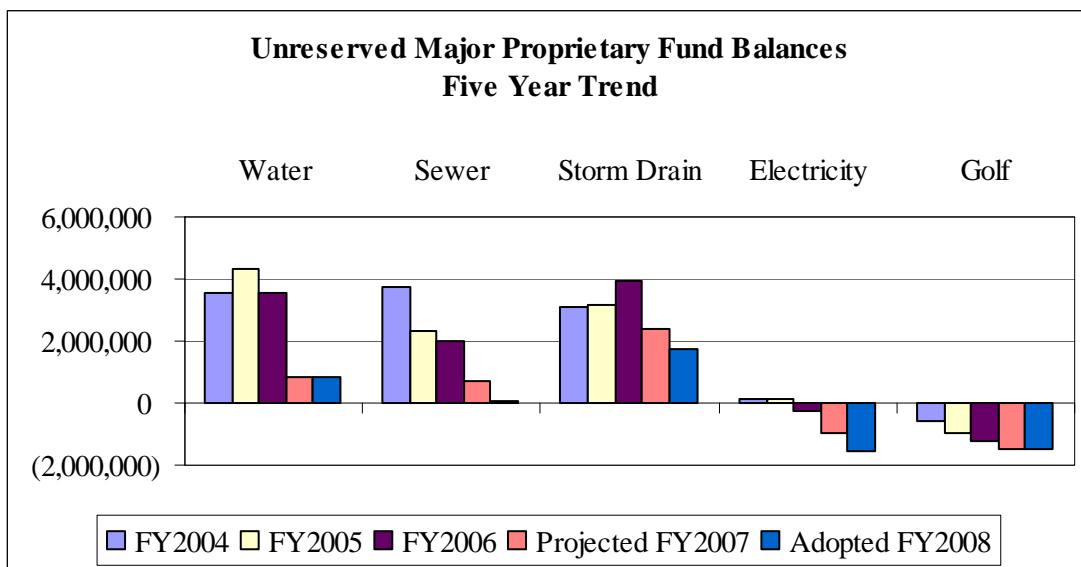


The next chart shows the undesignated general fund balance in relation to the annual revenue of the fund. The decline in 2005 is a result of a decrease in the general fund balance and an increase in revenues primarily due to more taxes being collected, new grants being awarded for public safety and increases in recreation facility usage resulting in more fees being collected.



**PROPRIETARY FUNDS**

The chart below shows the five year trend of the major proprietary funds unreserved fund balances. The decline in the fund balances in water, sewer, and storm drain funds are due to the use of unreserved fund balances for current capital improvement projects. The golf unreserved fund balance is due to decreased revenues with increased expense of the golf operations.



### **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.

### **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 was 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 District Fund**

The Lighting Maintenance District Fund was created to account for the collection of assessments and subsequent payment of Special Lighting Maintenance District costs. There are currently 21 lighting districts with more than 9,379 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.

### **Police Special Revenue Fund**

The purpose of this fund is to account for drug forfeitures, court judgments, 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. This fund was closed in Fiscal Year 2006.

### **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 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.

### **Housing Authority Fund**

The Administration Group 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.

### **Federal Block Grants Fund**

This fund accounts for 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 accounts for the 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 accounts for the 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. This fund was closed in Fiscal Year 2005.

### **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.

### **Special Improvement Lighting Districts (SILD)**

The Special Improvement Lighting Districts Fund was created to account for City owned and operated new lighting districts debt.

### **Improvement District Revolving Fund**

The Improvement District Revolving Fund was created to account for bonded indebtedness on special improvement districts (SIDs).

### **Soccer Park Bond Fund**

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

### **Swim Pool Rehab GO Fund**

The Swim Pool Rehab GO Fund was created to account for General Obligation Bonds for rehabilitation of the swimming pools of the City of Great Falls.

### **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.

### **City Lighting Construction Fund**

The City Lighting Construction Fund was created to account for financing the installation of lighting district improvements.

### **Improvement District Projects Fund**

This fund accounts for general improvement capital projects financed by special assessments.

### **Hazard Removal Fund**

This fund accounts 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**

This fund accounts for the repair and replacement of 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 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 account for 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 recycling options to the City of Great Falls.

### **Electric Utility Fund**

The purpose of this fund is to account for the establishment of 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**

The Parking Fund accounts for the management contract with a private management firm (APCOA Parking) for the day-to-day operation of parking facilities and parking enforcement.

### **Golf Courses Fund**

The Golf Course Fund accounts for the golf facilities and programs. Operation includes two eighteen hole golf courses: Eagle Falls Golf Club and Anaconda Hills.

### **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.

### **Recreation Fund**

This fund accounts for revenues and expenses related to the annual Ice Breaker Road Race, Community Recreation Center, 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.

### **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.

### **Human Resources Fund**

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

### **Central Communications Fund**

The Central Communication Fund accounts for 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 accounts for 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 accounts for centralized and personal computer operations services support.

### **Central Garage Fund**

The Central Garage Fund accounts 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 account for painter, carpenter, and electrician services to all City Departments. This Fund was closed in Fiscal Year 2006 and expenses were distributed to appropriate departments where expenses were incurred.

### **Engineering Fund**

The Engineering Fund accounts for engineering 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 Administration Fund**

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

### **Park and Recreation Administration Fund**

This fund accounts for 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. In Fiscal Year 2007, the administration of Park and Recreation was moved to a division in the General Fund.

### **Civic Center Facility Services Fund**

The Facility Service Fund accounts 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.