

Fund Detail Worksheet

Fund Name	FY 2016 Fund Balance	FY 2017 Fund Balance	FY 2018 Fund Balance	FY 2019 Projected Fund Balance	FY 2020 Projected Fund Balance	FY 2020 Fund Balance %	Target Fund Balance % (8% to 22%)	Target Fund Balance	Purpose of Fund	Revenue Sources	Notes
Stable											
General Fund	\$7,026,833	\$8,684,105	\$7,086,400	\$5,778,630	\$5,785,570	17.40%	22%	\$7,315,520	The General Fund serves as the chief operating fund of the City. The General Fund is used to account for all financial resources not accounted for in some other fund.	Major Revenues: 61% Taxes, 26% Intergovernmental.	FY 2020 Goal: Maintain Fund balance at 22% or \$7,315,520; minimum 17%, \$5,652,901
Park & Recreation Special Revenue Fund	\$490,860	\$563,782	\$585,256	\$741,837	\$754,266	NA	NA	NA	Used for donations and contributions related to Parks and Recreation, including Park Land "Trust", and special events.	Cash in lieu of parkland dedication, special events, projects. Most of the funds are restricted for park purposes only.	The City Commission has adopted a policy establishing the appropriate use of park land trust monies. The fund is to match grants for park projects and special events. Revenue from park leases have been committed to pay off loans for special improvements to facilities and other capital improvements (tennis courts). No target fund balance required. Operating expenses are not paid through this fund.
Parkland Trust Fund	\$19,178	\$19,329	\$19,564	\$19,802	\$19,802	NA	NA	NA	New fund started in FY 2016. Used for donations and contributions related to Park Land "Trust".	Cash in lieu of parkland dedication. All funds are restricted for park purposes only.	New Fund FY 16. The City Commission adopted a policy establishing the appropriate use of park land trust monies.
Library	\$632,290	\$853,570	\$901,925	\$540,525	\$233,598	16.06%	17%	\$247,257	Library operations.	57% Taxes, 25% General Fund Support, 18% Other: County, State Aid, Fines and Fees, and Donations.	Targeted balance is an estimate, pending upcoming fiscal year personnel, benefits, operations and internal charges amounts. Target fund balance set at 17%.
Library Foundation	\$139,809	\$184,979	\$225,108	\$294,864	\$300,464	NA	NA	NA	Accounts for restricted and unrestricted donations for the library.	Donations.	No target fund balance required. Operating expenses are not paid through this fund.
Planning & CD	\$150,027	\$213,546	\$183,255	\$254,696	\$236,081	20.38%	17%	\$196,924	Planning Division operations.	United Planning Work Program, Planning permit fees, misc licenses, State grants, County levy, and 24% General Fund support.	The Planning Division accounts for subdivision reviews, annexations, rezoning, transportation planning, historic preservation, and other related planning services within the City. Target fund balance set at 17%.
Central Montana Ag Tech TID	\$546,307	\$630,865	\$944,934	\$1,097,966	\$1,393,353	NA	NA	NA	Central Montana Ag Tech Park TID activities.	Tax Increment.	No target fund balance required. Operating expenses are not paid through this fund.
Airport TID	\$58,962	\$87,502	\$120,626	\$30,690	\$49,780	NA	NA	NA	Airport TID activities.	Tax Increment.	No target fund balance required. Operating expenses are not paid through this fund.
Downtown TID	\$199,326	\$282,146	\$459,868	\$165,622	\$326,260	NA	NA	NA	Downtown TID activities.	Tax Increment.	District had first increment in FY 2014. No target fund balance required. Operating expenses are not paid through this fund.
East Industrial Ag Tech Park	\$1,217	\$37,490	\$255,509	\$38,258	\$64,604	NA	NA	NA	East Industrial Ag Tech Park activities.	Tax Increment.	District had first increment in FY 2015. No target fund balance required. Operating expenses are not paid through this fund.
Economic Revolving	\$583,534	\$588,010	\$20,264	\$20,320	\$20,320	NA	NA	NA	Economic development activities.	Various.	No target fund balance required. Operating expenses are not paid through this fund. The majority of fund balance was moved to the Capital Projects Fund in FY 2018 for capital needs identified in FY 2017.
Permits	\$1,186,268	\$1,553,218	\$1,717,598	\$1,181,846	\$964,969	75.46%	17%	\$217,392	Reserve fund to ensure funding is available to pay salary and expenses of the Building Division during seasonal fluctuations in building permit activity.	Building Permit fees.	Fund balance is over targeted 17%. 5% reduction in fees for FY19.
Licenses	\$34,419	\$34,408	\$34,408	\$0	\$0	0.00%	17%	\$0	Primary fund for Safety Inspection Certificates (often confused with Business Licenses). The General Fund (Great Falls Fire Rescue) is paid all monies received through this fund, less expenses incurred. Annual unreserved fund balance is very small.	Fees for Safety Inspection Certificates, Home Occupation Inspection Certificates, Mobile Home Safety Inspections, and Non-Resident Business Licenses.	This fund was closed at the end of FY 2018. All the Safety Inspection Certificates are now being done by the Fire Department. Rest of licenses were moved to Planning and CD funds.
Natural Resources	\$207,314	\$317,995	\$358,766	\$311,652	\$153,602	19.29%	17%	\$135,358	Operational funding for arboriculture, horticultural, and natural resource services in all public property and right-of-ways within the City.	Special assessments in the Boulevard District 62%; General Fund 37%, 1% Other.	Target fund balance set at 17% of operations.
Portage Meadows	\$20,538	\$28,885	\$40,030	\$45,730	\$47,410	74.58%	17%	\$10,807	Maintains the Green belt of the Portage Meadows Addition for 186 properties.	Special Assessments.	Target fund balance set at 17% of operations. This does not include amounts needed for Capital Outlay.
Park Maintenance District	NA	NA	NA	\$1,124,883	\$1,124,883	NA	NA	NA	Accounts for assessments of the Park Maintenance District established in FY2019 and corresponding projects around the City.	Park Maintenance District Assessment.	Fund is new in FY 2019 with first revenues received and available for projects in December 2018. Balance of fund will be used to complete outstanding projects.
Street District	\$3,589,348	\$4,280,600	\$4,606,036	\$4,055,165	\$641,515	10.24%	17%	\$1,065,420	Street/Alley/Right-of-Way Repair and Maintenance	Street Assessment Dec/June Gas Tax State Entitlement (HB 124).	Target fund balance set at 17%. This does not include amounts needed for Capital Outlay.
Support and Innovation	\$66,000	\$66,336	\$74,597	\$69,960	\$69,960	NA	NA	NA	Used to account for assessments of the TBID and BID.	Tourism Business Improvement District and Business Improvement District Assessments.	No target fund balance required. Operating expenses are not paid through this fund.

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Stable											
Gas Tax BaRSAA	\$0	\$0	\$379,785	\$761,627	\$761,627	NA	NA	NA	Account for the additional State Gas tax the City will receive for improvements.	Additional State Gas Tax	This fund was created in FY 2018 to account for the additional state gas tax to be used for improvements. Balance of fund will be used for pending projects.
911 Special Revenue	\$612,598	\$439,787	\$575,753	\$708,732	\$964,506	NA	NA	NA	Emergency Telephone 911 Revenue Fee ("911 Quarters") fund. Used for operation of the regional dispatch center.	Fee charged to each subscriber in the state for 911 services. Regulated by the State.	The current Interlocal agreement impacts how the funds are tracked and dispersed. No target fund balance required. Operating expenses are not paid through this fund.
Police Special Revenue	\$183,944	\$143,092	\$171,885	\$170,301	\$207,162	NA	NA	NA	Fund used to administer grants received by the police department, police special projects and drug enforcement activities.	Grants and drug seizures.	Drug seizures are kept in this fund and are used to fund drug enforcement activities as needed. Small grants received by PD are held in the account (i.e. ballistic vests, foundation money for HRU equipment). There is no limit to this fund and the seizure/grant money is kept separate. No target fund balance required. Operating expenses are not paid through this fund.
Fire Special Revenue	\$90,510	\$100,850	\$95,026	\$86,078	\$92,678	NA	NA	NA	State Haz-Mat Team program activities and other miscellaneous projects.	Some funding comes from the State of Montana. Other funds come from charges for services.	If the state failed to maintain funding the Haz-Mat program, the City would have to discontinue or drastically reduce this program. No target fund balance required. Operating expenses are not paid through this fund.
Federal Block Grant - CDBG	\$868,696	\$745,804	\$857,407	\$923,615	\$916,526	149.86%	17%	\$103,968	Pays direct & indirect costs associated with administration of CDBG program (salary for the Grants Administrator, Grant Specialist & Fair Housing Specialist). Non programmed funds should be utilized in the short term. Funds the Deferred Payment and the City's Revolving Loan Funds.	Federal Block Grant monies, revolving loan fund principal and interest payments.	Some fund balance should be maintained in this fund due to timing on reimbursements from the federal government. Target fund balance set at 17% of the operations budget.
HOME Grant	\$8,948	\$8,949	\$8,949	\$8,949	\$88,984	46.09%	8%	\$15,444	HOME Program revenue and some administrative costs. Non programmed funds to be utilized in the short term.	Federal grant funds.	This fund is used to account 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 to low income people. Target fund balance set at 8% of operations.
CTEP Projects	(\$11,400)	\$3,639	\$0	\$0	\$0	NA	NA	NA	Community Transportation Enhancement Program (CTEP) federal grant funds received by the City from the Montana Department of Transportation.	Federal grant funds.	This fund was closed at the end of FY 2018.
Housing Authority	\$0	\$0	\$0	\$0	\$0	NA	NA	NA	Housing Authority personal service and internal service charges.	Housing Authority.	This is the fund that the personal services and internal services are paid for the employees of the Housing Authority. It is a pass through fund. No target fund balance required. This City is reimbursed semi-monthly for all expenses.
Street Lighting Districts	\$2,487,585	\$2,327,601	\$2,152,608	\$1,934,610	\$1,677,690	117.57%	50%	\$713,486	Account for the collection of assessments and subsequent payment of special lighting district costs.	Assessments.	Commission needs to determine if it wants to remain in the light district business. The target fund balance is higher for this fund then the normal range, 50%. The only source of payment is assessments which are received in December and June. The lighting district bills are paid monthly. A fund balance of at least 6 months of expenses would be appropriate.
Soccer Park Bond	\$58,150	\$61,798	\$44,931	\$40,180	\$44,137	NA	NA	NA	Collects revenue and expends funds on the Soccer Park general obligation debt.	Taxes. Public voted debt.	A minimal amount of reserve is needed for the payment on the soccer park debt. No target fund balance required. Operating expenses are not paid through this fund.
Swim Pool Rehab Bond	\$38,975	\$37,992	\$0	\$0	\$0	NA	NA	NA	Collects revenue and expends funds on the Swimming Pool general obligation debt.	Taxes. Public voted debt.	This fund was closed at the end of FY 2018.
West Bank TID	\$903,927	\$854,737	\$1,014,971	\$649,770	\$1,001,759	NA	NA	Specific reserves are required for this fund because of debt service requirements.	Collects revenue and makes the payment on the West Bank TID debt.	Tax Increment.	A reserve of \$233,917 is required in the West Bank TID for FY 2020. Projected unreserved balance is \$767,842.
Improvement District Revolving / Improvement District Projects	\$48,185	\$50,162	\$63,580	\$81,962	\$122,181	NA	NA	NA	Account for Improvement District Projects.	Improvement District Assessments.	A minimal amount of reserve is needed for the payment on the improvement district debt. No target fund balance required. Operating expenses are not paid through this fund
Mast Debt SILD	\$21,746	\$19,266	\$22,188	\$16,575	\$28,206	NA	NA	NA	Account for Street Lighting debt.	Special Improvement Lighting District Assessments.	A minimal amount of reserve is needed for the payment on the Special Improvement Lighting District. No target fund balance required. Operating expenses are not paid through this fund.
General Obligation Taxable Bonds	\$5,428	\$6,067	\$7,295	\$7,980	\$7,630	NA	NA	NA	The general obligation taxable bonds that were used to refinance the Highwood Generating Station Feasibility Study.	General Fund.	A minimal amount of reserve is needed for the payment on the general obligation debt. No target fund balance required. Operating expenses are not paid through this fund

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Stable											
General Capital Projects	\$435,736	\$569,684	\$1,241,746	\$827,930	\$827,930	NA	NA	NA	Accounts for specific governmental capital projects.	Various.	No target fund balance required. There are restricted balances for this fund for the Thorndike Trust, and other projects.
Street Lighting Construction	\$0	\$0	\$0	\$0	\$0	NA	NA	NA	Account for City owned Street Lighting construction.	State of Montana Intercap loan.	No amount of reserve is needed as the fund is used to account for the construction of street lights only. Once the construction is completed the fund has a \$0 balance. No target fund balance is required. Operating expenses are not paid through this fund.
Hazard Removal	\$50,169	\$50,565	\$46,942	\$47,204	\$47,204	NA	NA	NA	This fund is used to fund operations for removal of dangerous buildings and cleanup of problem properties when the property owner is financially unable or unwilling to correct it.	Lien payments and General Fund.	Fund can be completely depleted by one project and not be paid back for many years. No target fund balance required. Operating expenses are not paid through this fund.
Water	\$6,971,876	\$10,327,931	\$11,604,011	\$10,218,606	\$853,244	12.41%	8%	\$550,087 (O & M) \$2,000,000 (Capital)	Water treatment operations and maintenance activities. Provides adequate revenue to cover bond covenants.	User fees.	Primary regulatory requirements are driven by the Safe Drinking Water Act and Clean Water Act. Other significant regulatory requirements are the Clean Air Act, DOT, OSHA and others. Fund balance does not include required bond reserves. Additional debt of \$26.8 million was issued in FY 2017 and FY 2018.
Sewer	\$5,409,691	\$5,940,426	\$8,027,575	\$8,552,535	\$6,818,696	107.45%	8%	\$507,652 (O & M) \$2,000,000 (Capital)	Wastewater treatment operations and maintenance activities. Provides adequate revenue to comply with bond covenants.	User fees.	Primary regulatory requirements are driven by the Clean Water Act. Other significant regulatory requirements are the Clean Air Act, DOT, OSHA and others. Fund balance does not include required bond reserves. Target fund balance of O & M set at 8%.
Storm Drain	\$1,774,802	\$2,626,238	\$3,182,003	\$3,059,970	\$2,143,606	232.74%	8%	\$72,915 (O & M)	Storm water operations and maintenance. Provide adequate revenue to comply with bond covenants.	User fees.	Primary regulatory requirements are driven by our MS4 permit including requirements from the EPA, DEQ and others. Fund balance does not include required bond reserves. Target fund balance of O & M set at 8%.
Sanitation	\$666,207	\$670,492	\$872,568	\$684,780	\$645,658	18.23%	8%	\$283,358	Sanitation services for commercial and residential customers. Includes utility container rental and commercial cardboard collection.	Fees charged to customers.	Revenue figured at a six month average, monthly collections average one month behind. The target fund balance is set at 8% of the operating budget. This does not include required loan reserves. This does not address the target needed for equipment replacement.
911 Dispatch Center	\$459,722	\$505,471	\$561,884	\$811,912	\$938,388	45.01%	17%	\$354,448	Fund used for operations of dispatch center and equipment upgrades/software purchases for the center.	Charges for service to the agencies using the center. Internal service charges to police & fire 57%. City 911 Qtrs 16%.	Target fund balance set at 17%. This target amount does not include amounts needed for replacement of equipment or repairs on building.
Ice Breaker Run	\$0	\$9,994	\$23,376	\$26,097	\$27,644	39.02%	17%	\$12,045	Ice Breaker Run.	Charges for service 100%.	New fund FY 2017. Accounts for revenue and expenses of the Ice Breaker Run. Target fund balance set at 17%.
Central Garage	\$746,866 unrestricted \$2,157,899 restricted	\$322,647 unrestricted \$1,557,899 restricted	\$1,011,746 unrestricted \$1,557,899 restricted	\$880,082 unrestricted \$1,557,899 restricted	\$880,082 unrestricted \$2,140,772 restricted	43.94%	8%	\$160,2248 for operations; ERS Improvement amounts vary	Vehicle maintenance, purchase, and repair for the equipment revolving fund.	Internal Service Charges.	An Internal Service fund. Target fund balance set at 8% of operations. Revenue is received every month. This target does not include amount needed for replacement of equipment.
Information Tech Fund	\$150,987 unrestricted \$213,953 restricted	\$41,715 unrestricted \$213,953 restricted	\$(29,064) unrestricted \$213,953 restricted	\$55,127 unrestricted \$213,953 restricted	\$100,149 unrestricted \$148,953 restricted	7.11%	8%	\$112,749 unrestricted; ERS Improvement amounts vary	Centralized and personal computer operations, equipment services, and support.	Internal services funded	An Internal Service fund. Target fund balance set at 8% of operations. Revenue is received every month. This target does not include amount needed for replacement of equipment.
Insurance & Safety	\$778,840	\$907,188	\$762,571	\$605,759	\$548,193	46.18%	8%	\$94,970	Central insurance and safety program costs of the City, which includes centralized handling of premium payments, claims processing, and general insurance administration.	Internal Service Charges.	An Internal Service fund. Target fund balance set at 8% of operations. Revenue is received at the beginning of the year.
Human Resources	\$98,243	\$216,738	\$194,076	\$204,805	\$53,161	9.60%	8%	\$44,301	Fund supports Human Resources Department operations and services.	Internal Service Charges.	An Internal Service fund. Target fund balance set at 8% of operations. Revenue is received every month.
City Telephone	\$3,486	\$12,651	\$21,290	\$32,585	\$38,651	64.71%	8%	\$4,778	Fund for city switchboard/ telephone system at the Police Station and Civic Center.	Internal Service Charges.	An Internal Service fund. Target fund balance set at 8% of operations. Revenue is received every month. This target does not include amount needed for replacement of equipment.
Finance	\$75,640	\$163,194	\$195,699	\$340,476	\$140,473	8.01%	8%	\$140,327	Centralized services for accounting, investments, utility billing & customer service, debt issuance, mail and capital asset tracking.	Internal services funded: 66% Utility Funds; 14% General Fund; rest of funding charged to other funds.	An Internal Service fund. Target fund balance set at 8% of operations. Revenue is received every month.
Public Works Admin	\$276,419	\$309,861	\$295,225	\$283,779	\$266,049	41.74%	8%	\$50,993	Planning, organizing & coordinating 3 public work branches.	Internal Service Charges.	An Internal Service fund. Target fund balance set at 8% of operations. Revenue is received every month. This target does not include amount needed for replacement of equipment or repairs.
Civic Center Facility Services	\$248,317 unrestricted; \$97,116 restricted	\$132,117 unrestricted; \$97,116 restricted	\$127,262 unrestricted; \$97,116 restricted	\$130,827 unrestricted; \$97,116 restricted	\$99,698 unrestricted; \$97,116 restricted	20.23%	8%	\$50,814	Maintenance and operation of the Civic Center.	Internal Service Charges.	An Internal Service fund. External repairs for the facility projected at over \$5.5 million. Some minor band-aid work will be performed in the interim until a funding decision is made, which will likely be general obligation debt approved by voters. Target fund balance is 8.

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Requires Monitoring											
HIDTA Special Revenue	(\$59,964)	(\$24,045)	(\$29,662)	(\$22,675)	\$128,763	196.47%	17%	\$11,141	Fund used to administer the HIDTA program.	Grants and drug seizures.	Fund was created in FY 2013 to account for the HIDTA program. Target fund balance set at 17% of operations.
Parking	\$414,365	\$410,692	\$378,962	\$302,196	\$432,631	66.39%	17%	\$110,783	Public parking maintenance and operations. P&CD administers a management contract with APCOA/Standard Parking for day-to-day operations of parking facilities and enforcement.	Parking fines and fees.	Fund balance will be depleted to \$0 after building repairs and facility equipment is replaced. Target does not included balance needed for repairs. Target fund balance is set at 17% of operations. Rate increases will go into effect on July 1, 2019.
Health and Benefits	(\$610,722)	(\$727,030)	(\$631,854)	(\$605,574)	(\$588,728)	-5.67%	8%	1 month of premiums, \$769,000.	Fund operates the city's group health insurance plan and processes and payments of health insurance premiums. Changed in FY 2014 to the MMIA Health Trust.	Health Insurance premiums paid by the City, City employees, retirees and component units. A 12.8% increase was needed in FY 2018, 8.2% in FY 2019, and 10.6% in FY 2020.	Cash balance as of 6/11/2019 was \$1,374,908. The negative fund balance is due to the GASB 45 required recording of the unfunded liability OPEB obligation. City transitioned health insurance to MMIA Health Trust as of July 1, 2013. Target fund balance is 1 month of premiums.
Engineering	\$273,175 unrestricted; \$62,251 restricted	\$184,592 unrestricted; \$62,251 restricted	\$13,274 unrestricted; \$62,251 restricted	\$95,885 unrestricted; \$62,251 restricted	\$117,451 unrestricted; \$62,251 restricted	5.53%	8%	\$134,144 (unrestricted)	Design and management of city infrastructure projects; review, management and inspection of privately funded infrastructure to be dedicated to the City; and SID development.	Internal Service Charges from other Public Works Divisions based on services rendered; inspection fees from private developers and for repairs; sale of maps and bid documents; general fund transfer.	An Internal Service fund. Target fund balance set at 8% of operations. Revenue is received every month. This target does not include amount needed for replacement of equipment. The debt on the remodel and expansion of the Engineering building will be paid of in FY 2019.

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At Risk											
Golf Courses	(\$848,201)	(\$948,090)	(\$1,194,162)	(\$1,611,425)	(\$1,502,091)	-113.73%	12%	\$158,494	Operation of two eighteen hole golf courses. Eagle Falls Golf Club and Anaconda Hills Golf Course. The City signed a three year contract for management of the golf courses with CourseCo effective February 1, 2019	Charges for services 100%.	Since FY 2009 the General Fund has provided direct support of \$616,921. Target fund balance is set at 12% of operations. Fund has a cash deficit of approximately \$1,700,000. The last debt on the Golf Courses was paid in FY 2016. There is still a significant cash debt to be repaid.
Strategy for Improvement: New management agreement in place, pending first season financials											
Swimming Pools	\$133,158	\$133,382	\$153,966	\$74,691	\$30,643	3.88%	17%	\$134,319	Operation and maintenance of three city swimming pools.	Charges for services 64%; General Fund 36%.	Target fund balance was set at 17% of operating budget. This does not include amount needed for equipment replacement. The debt service for the Wave Rider was paid off in FY 2016.
Strategy for Improvement: Using fund balance now, monitoring lease arrangement with Mustang pool, may require program reduction, seasonally dependent											
Recreation	\$297,798	\$290,490	\$205,154	\$120,259	\$60,380	11.90%	17%	\$86,289	Accounts for revenues and expenses related to the rec center, rec programs, and other miscellaneous fee-based recreation programs.	Charges for services 89%; General Fund 8%, Other 3%	Target fund balance set at 17% of operations. This does not include balance needed for repairs.
Strategy for Improvement: Adjusted rates including new corporate rate, continuing to pursue lease options for café/kitchen											
Multi Sports	\$97,346	\$53,687	\$31,863	\$10,612	\$10,682	7.02%	17%	\$25,855	Multi-sports complex operations and maintenance.	Charges for service 100%.	Target fund balance set at 17%. This does not include balance needed for repairs.
Strategy for Improvement: Evaluate rates and outside arrangements (e.g. schools, university)											
Civic Center Events	\$114,647 unrestricted; \$14,496 restricted	\$81,899 unrestricted; \$28,848 restricted	\$66,225 unrestricted; \$28,848 restricted	\$118,475 unrestricted; \$28,848 restricted	\$131,823 unrestricted; \$28,848 restricted	9.00%	17%	\$107,421	Operations, including the promotion and coordination of the use of the Civic Center arena, auditorium, ballroom, and Gibson Room.	Charges for Services 55%; General Fund 41%; Other 4%	Target fund balance was set at 17% of operations. This does not include balance needed for repairs.
Strategy for Improvement: Proposing rate increases of 9% for rentals besides theater											