

Table of Contents	i
--------------------------	---

Policies

Organizational Chart	1
Mayor and City Commission	2
Policy Making and Administrative Officials	3
City Commission Goals and City Manager's Budget Objectives	4
City Manager's Budget Message	5
Annual Budget Resolution	10
Budget Development Process	15
Public Opportunity in Budget Development	17
Budget Presentation	19
Policy for Reserves, Designations, & Balanced Budget	21
Debt Policy	23
Interfund Loan Policy	26
Investment Policy	28
Master Plans	35
Facility Revolving Schedules (FRS)	36
Equipment Revolving Schedules (ERS)	37
Capital Improvement Programs (CIP)	39

Financials

Revenue Highlights	41
Revenue by Fund Type	48
Expenditure Highlights	49
Expenditures by Fund Type	53
Interfund Transfers	54
Fund Balance	55
Capital Expenditures	57
Five Year Capital Expenditures Summary	60
Capital Improvement Programs	65
Computation of Legal Debt Margin	67
Long Term Debt Schedule	68
Long Term Debt - Bond Coverage History	72

Budget by Fund

Types and Descriptions of Funds	75
Relationship between Departments and Funds	82
All Funds Combined	84
Revenues by Fund Type	86
Expenditures by Fund Type	87

Annual Budget Table of Contents**City of Great Falls, Montana**

General Fund	88
General Fund Revenue	89
General Fund Expenditures	94
Special Revenue Funds Combined	97
Graphs – Special Revenue Funds Combined	98
Park and Recreation Special Revenue	99
Library Fund	100
Library Foundation Fund	101
Planning & Community Development Fund	102
Tax Increment Fund	103
Central MT Ag Tech Tax Increment District Fund	104
Airport TID Fund	105
Downtown TID Fund	106
East Industrial Ag Tech Park Fund	107
Economic Revolving Fund	108
Permits Fund	109
Licenses Fund	110
Natural Resources Fund	111
Portage Meadows Fund	112
Street District Fund	113
Support and Innovation Fund	114
911 Special Revenue Fund	115
Police Special Revenue Fund	116
HIDTA Special Revenue Fund	117
Fire Special Revenue Fund	118
Federal Block Grant Fund	119
HOME Grant Fund	120
CTEP Projects Fund	121
Housing Authority Fund	122
Street Lighting Districts Fund	123
Debt Service Funds Combined	124
Graphs – Debt Service Funds Combined	125
Soccer Park Bond Fund	126
Swim Pool Rehab Bond Fund	127
West Bank TID Bond	128
Improvement Districts Revolving Fund	129
Master Debt SILD Fund	130
General Obligation Taxable Bonds Fund	131
Capital Project Funds Combined	132
General Capital Projects Fund	133
Improvement District Projects Fund	134
Street Lighting Construction Fund	135
Hazard Removal Fund	136

Enterprise Funds Combined	137
Graphs – Enterprise Funds Combined	138
Golf Courses Fund	139
Water Fund	140
Sewer Fund	141
Storm Drain Fund	142
Sanitation Fund	143
Electric Fund	144
Swimming Pools Fund	145
911 Dispatch Center Fund	146
Parking Fund	147
Recreation Fund	148
Multisports Fund	149
Civic Center Fund	150
Port Authority Fund	151
Special State Projects Fund	152
Internal Service Funds Combined	153
Graphs – Internal Service Funds Combined	154
Central Garage Fund	155
Information Tech Fund	156
Insurance & Safety Fund	157
Health & Benefits Fund	158
Human Resources Fund	159
City Telephone Fund	160
Fiscal Services Fund	161
Engineering Fund	162
Public Works Admin Fund	163
Civic Center Facility Services Fund	164

Budget by Department

Department Functions	165
Administration Group	167
<i>Which Includes: City Commission, City Manager, City Clerk, City 190, Human Resources, Insurance and Safety, Health and Benefits, Animal Shelter Operations, Neighborhood Council Liaison, Mansfield Events Center and Miscellaneous Administration Funds.</i>	
Fire Department	181
Fiscal Services	188
<i>Which Includes: Accounting, Payroll, Utilities, Mail, Information Technology, Mapping, and City Telephone.</i>	
Housing Authority	197
Legal Services Department	200
Municipal Court	204

Park and Recreation	209
<i>Which Includes: Parks Administration, Parks, Trail Maintenance, Visitors Center, Park Trust, Natural Resources, Portage Meadow, Golf Courses, Swimming Pools, Recreation, and Multisports.</i>	
Planning and Community Development Department	232
<i>Which Includes: Planning Operations, CTEP Projects, Historic Preservation, Federal Block Grants, Federal HOME Grants, Building Permits, Hazard Removal, Licensing, Parking, and Civic Center Facilities.</i>	
Police Department	248
<i>Which Includes: Patrol Services Bureau, Investigative Services Bureau, Support Services Bureau, Police Grant Divisions, Police Administrative Services Bureau, 911Dispatch Center, 911 Special Revenue, Police Special Revenue and HIDTA</i>	
Public Library	259
Public Works	263
<i>Street District, Traffic Division, Water Distribution and Purification, Sewer Collection, Environmental and Treatment, Storm Drain, Sanitation, Central Garage, Engineering and Public Works Administration.</i>	
Special Districts	283

Employee Summary

Total Full and Part Time Positions	299
Changes in FTE Counts	300
Full and Part Time Positions by Department	301
Full and Part Time Positions by Fund	303
Ten Year FTE Summary	304

Supplemental

Annual Tax Levy Resolution	305
Residential Property Tax Computation	309
Annual Tax Levies	310
Property Tax Percentage	311
Great Falls as a Community	312
Statistics	313
Glossary	319