NOTICE OF BUDGET HEARING

NOTICE is hereby given that the City Commission of the City of Great Falls has:

- completed its preliminary budget;
- placed the preliminary budget on file and open to public inspection at the City Clerk's Office, Room 202, Civic Center Building; and,
- set the public hearing on the City of Great Falls 2009 / 2010 Annual Operating Budget • for 7 PM, Tuesday, July 21, 2009, at the City Commission Chambers, Civic Center Building.

All persons desiring to be heard are invited to appear and provide written or oral comments concerning the budget. For further information, please contact: City Clerk's Office, Room 202, Civic Center, 455-8451.

> FOR OFFICE USE ONLY

Publication Dates: July 12, 2009 July 19, 2009

LEGAL AD

Lisa Kunz City Clerk

RESOLUTION NO. 9839

ANNUAL BUDGET RESOLUTION

A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2009 AND ENDING JUNE 30, 2010

- WHEREAS, Montana Code Annotated (MCA), 7-6-4024, requires that the budget be approved and adopted by resolution by the later of the second Monday in August or within 45 calendar days of receiving certified taxable values from the Department of Revenue, and
- **WHEREAS,** the notice of hearing on budget increase from property taxes was published in accordance with Section 15-10-203, MCA, and
- WHEREAS, the notice of hearing on preliminary budget was published in accordance with Section 7-1-4127, MCA, as required by Section 7-6-4021, MCA, and
- WHEREAS, the hearing on preliminary budget and budget increase from property taxes was held in accordance with Section 7-1-4131, MCA, and Section 7-6-4024 MCA, and,
- WHEREAS, the Official City Code of the City of Great Falls, Title 2, Chapter 14, Sections 2.14.030 and 2.14.040 state the Municipal Court Judge and Municipal Court Clerk salaries shall be set by resolution, and,
- **WHEREAS,** the Government Finance Officers Association recommends an unreserved fund balance in the General Fund of "no less than five to 15 percent of regular general fund operating revenues, or of no less than one to two months of regular general fund operation expenditures",

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 fund's 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. information technology 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 authority to make transfers of appropriations between funds is retained by the City Commission.
- 2.4 The City Manager is hereby delegated the authority to make transfers or revisions within appropriations of any fund.
- 2.5 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.
- 2.6 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.

Section 9. - Municipal Court Judge and Municipal Court Clerk Salaries

The City Manager is authorized to administratively set the salaries of the Municipal Court Judge and Municipal Court Clerk using the following salary range:

Municipal Court Judge	\$54,777 to \$84,630
Municipal Court Clerk	\$32,773 to \$49,159

Section 10. – Designated for Cash Flow

As permitted by Section 7-6-4034, MCA, a balance Designated for Cash Flow shall be considered adequate in tax levy supported funds (General, Library, and Planning) at 17% of annual appropriations. A balance Designated for Cash Flow for other operating funds of the City shall be considered adequate at 17% (2mo./12mo.) of annual appropriations for seasonal operations; and, 17% (2mo./12mo.) of annual appropriations for all other operating funds.

Such balances designated for cash flow shall be used to meet extended revenue cycles, meet short term economic difficulties, respond to unique opportunities, provide for one-time expenditures, and respond to emergency and disaster situations. The balances shall not be available to meet recurring operating expenses.

PASSED by the Commission of the City of Great Falls, Montana, on this _____day of ____, 2009.

Dona Stebbins, Mayor

ATTEST:

Lisa Kunz, City Clerk

(SEAL OF CITY)

Approved as to form: City Attorney

State of Montana)
County of Cascade	: ss
City of Great Falls)

I, Lisa Kunz, City Clerk of the City of Great Falls, Montana, do hereby certify that the foregoing Resolution No. 9839 was placed on its final passage and passed by the Commission of the City of Great Falls, Montana, at a meeting thereof held on the ____ day of ____, 2009, and approved by the Mayor of said City on the __ day of ____, 2009.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said City this _____ day of _____, 2009.

Lisa Kunz, City Clerk

(SEAL OF CITY)

Appendix A. Balances & Changes by Fund for Year Ending June 30, 2010 City of Great Falls, Montana

Imaginary balanceImaginary balanceTotal balanceTotal balanceResurve balanceAvailable balanceConcert Prod31,2232,573,62102,573,6212,573,6213,127,7872,453,8473,127,7873,127,787Plancing Ind10,16575,534192,1407,856,476,06,0507,856,8111,07,8501,07,851,07,95 <th></th> <th>Estimated</th> <th>(+) Wo</th> <th>rking Capital S</th> <th>Sources</th> <th colspan="3">(-) Working Capital Uses</th> <th>Estimated</th> <th colspan="2"></th>		Estimated	(+) Wo	rking Capital S	Sources	(-) Working Capital Uses			Estimated		
Ceneral Fund 3,126,783 25,736,821 0 25,736,821 23,272,979 2,461,842 25,736,821 3,126,788 0 3,126,788 Special Revenue Funds 10116 576,531 192,140 768,671 768,									-		
Special Revenue Funds Image: Special Revenue Fund 10,116 576,534 192,140 768,645 0 788,045 0 788,045 10,725 0 10,745 CTEP Projects Fund 150,11 1,000 0 1,000 4,224 0 4,234 12,591 10,745 0 164,005 Utglingin Dinitios Fund 678,238 1,102,68 0 1,632,00 1,641,620 0 <td></td> <td>Balance</td> <td>Revenue</td> <td>In</td> <td>Sources</td> <td>Appropr.</td> <td>Out</td> <td>Uses</td> <td>Balance</td> <td>Balance</td> <td>Balance</td>		Balance	Revenue	In	Sources	Appropr.	Out	Uses	Balance	Balance	Balance
Special Revenue Funds Image: Special Revenue Fund 10,116 576,534 192,140 768,645 0 788,045 0 788,045 10,725 0 10,745 CTEP Projects Fund 150,11 1,000 0 1,000 4,224 0 4,234 12,591 10,745 0 164,005 Utglingin Dinitios Fund 678,238 1,102,68 0 1,632,00 1,641,620 0 <td>General Fund</td> <td>3 126 788</td> <td>25 736 821</td> <td>0</td> <td>25 736 821</td> <td>23 272 979</td> <td>2 463 842</td> <td>25 736 821</td> <td>3 126 788</td> <td>0</td> <td>3 126 788</td>	General Fund	3 126 788	25 736 821	0	25 736 821	23 272 979	2 463 842	25 736 821	3 126 788	0	3 126 788
manna fund 576,334 10,2140 758,674 758,674 768,045 0 4,734 10,755 10,755 CTEP Projects Fund 15,755 1,102,88 0 1,412,28 1,41,620 0 1,412,28 1,41,620 0 1,00 1,00 1,00 0		3,120,788	25,750,821	0	23,730,821	23,212,919	2,403,842	,	5,120,788		5,120,788
CTFP Projeck Fund 15915 1000 0 4,301 0 4,41,230 0 4,41,230 0 4,41,230 0 4,41,230 0 4,41,230 0 4,41,230 <	Special Revenue Funds										
CTEP projects Fund 1515 1.000 0 1.000 4.324 0 4.323 1.2,91 1.001 Lighting Districts Fund 0 <th< td=""><td>-</td><td>10,116</td><td>576,534</td><td>192,140</td><td>768,674</td><td>768,045</td><td>0</td><td>768,045</td><td>10,745</td><td>0</td><td>10,745</td></th<>	-	10,116	576,534	192,140	768,674	768,045	0	768,045	10,745	0	10,745
Hatoric Bridge Fund 0	-	15,915	1,000	0	1,000	4,324	0	4,324	12,591	12,591	0
Support & Insourcion Fund 45.748 163.060 0 163.206 0 163.206 45.802 45.802 45.803 911 Special Revenue Fund 468.303 665.200 0 80.714 685.398 685.398 00 Price Special Revenue Fund 2.107 7.700 0 5.700 4.33 0 4.734 7.744 7.744 7.744 7.744 7.744 7.744 7.744 7.745 0 5.553.966	Lighting Districts Fund	678,328	1,410,268	0	1,410,268	1,441,620	0	1,441,620	646,976	0	646,976
911 Special Revenue Fund 468.393 605.200 0 605.200 60,34 328,741 685.398 685.398 605.398 Police Special Revenue Fund 194.412 20.100 0 27.00 4.33 0 487.78 133.794 133.797 100 110.707 111.707 0 111.707 111.707 111.707 111.707 111.707 111.707 11.46.359 10.0 12.44	Historic Bridge Fund	0	0	0	0	0	0	0	0	0	0
Profice Special Revenue Fund 194,412 20,100 0 20,100 80,718 0 80,718 133,794 133,794 0 Fire Special Revenue Fund 2,107 5,700 0 5,700 433 0 433 7,464 7,644 0 Steee Distric Fund 1,008,617 4,754,008 5,533,966 5,553,966 5,553,966 508,659 10,552 115,550 115,550 115,550 115,550 115,550 115,550 115,550 115,550 115,550 111,767 309,703 290,703 255,475 Dibary Foundation Fund 65,552 110,100 121,110 111,767 309,703 290,703 290,703 Parka Recreation Special Revenne Fund 104,472 335,925 264,918 599,849 103,766 6.602 97,714 Portage Meadows Fund 0 1,146,359 1,147,645 1,141,639 0 1,145,59 0 1,145,59 0 1,145,59 0 2,52,61 0 5,52,61 0 5,52,61 0	Support & Innovation Fund	45,748	163,060	0	163,060	163,206	0	163,206	45,602	45,602	0
Fire Special Revenue Fund 2,197 5,700 0 5,700 4433 0 443 7,464 7,464 0 Public Works Special Revenue Fund 49,803 1,500 0 1,500 49 0 49 51,254 51,254 51,254 50,665 Library Fund 345,083 141,000 787,380 1,204,085 51,750,665 508,569 20,566,59 20,566,59 20,566,59 20,566,59 20,566,59 20,566,59 20,566,59 20,566,59 20,566,59 20,566,59 20,566,59 20,566,59 20,566,59 20,566,59 20,575 Library Fondation Fund 55,526 10,00 0 121,110 54,542 56,65 River Scheer Fund 104,472 233,925 264,918 598,439 0 50,409 0 0 0 0 0 0 0 0 0 0 0 0 0 746,204 154,351 0 1,145,351 748,204 0 748,204 Fordabacc forma Fund 10,702	911 Special Revenue Fund	468,939	605,200	0	605,200	60,634	328,107	388,741	685,398	685,398	0
Public Works Special Revenue Fund 498,03 1,500 0 1,500 49 0 49 51,254 51,254 50 Street Distric Fund 1,306,617 4,754,008 0 4,754,008 5,553,366 506,859 506,859 0 508,859 20 508,859 100,008 1,149,418 315,055 115,050 115,050 115,050 115,050 115,050 115,050 115,050 111,777 349,703 294,058 55,55,65 Rivers Sdg Tril Special Revenue Fund 75 0 0 0 0 75 0 75 0 0 0 0 New Sdg Tril Special Revenue Fund 104,472 333,925 264,918 598,843 599,549 0 3,0409 0	Police Special Revenue Fund	194,412	20,100	0	20,100	80,718	0	80,718	133,794	133,794	0
Street District Fund 1,308,617 4,754,008 0 4,754,008 5,553,966 0 5,553,966 508,659 0 508,659 Library Fund 345,083 411,090 787,800 1,200,890 1,104,918 0 1,194,918 351,055 115,580 252,475 Library Foundinion Fund 663,552 110,100 0 111,767 0 77 349,703 294,058 55,645 River's Edge Trail Special Revenue Fund 104,472 333,252 249,18 598,843 599,549 0 599,549 100,766 6.602 970,74 Housing Authority Fund 0 1,146,359 0 1,146,359 0 1,146,359 0 1,514,351 748,204 0 748,204 Ederal Block Crams Fund 10,702 439,426 04439,426 0 934,867 0 394,867 55,261 0 124,351 748,204 0 748,204 Commanity Development Fund 10,702 439,426 0439,426 394,867 0 60,875	Fire Special Revenue Fund	2,197	5,700	0	5,700	433	0	433	7,464	7,464	0
Library Fund 345,083 413,090 787,800 1,194,918 0 1,194,918 351,055 115,580 235,475 Library Foundation Fund 65,552 110,100 0 110,100 121,110 54,542 54,542 0 Park & Recreation Special Revenue Fund 75 0 0 75 0 75 0 0 75 0<	Public Works Special Revenue Fund	49,803	1,500	0	1,500	49	0	49	51,254	51,254	0
Library Foundation Fund 65,552 110,100 0 121,110 0 121,110 54,542 54,542 94,08 Park & Recreation Special Revenue Fund 389,970 71,500 0 0 75 0 111,767 349,703 224,188 555,451 River's Edge Trail Special Revenue Fund 62.22 224,180 0 24,180 30,409 0 30,409 0 <td>Street District Fund</td> <td>1,308,617</td> <td>4,754,008</td> <td>0</td> <td>4,754,008</td> <td>5,553,966</td> <td>0</td> <td>5,553,966</td> <td>508,659</td> <td>0</td> <td>508,659</td>	Street District Fund	1,308,617	4,754,008	0	4,754,008	5,553,966	0	5,553,966	508,659	0	508,659
Library Foundation Fund 65,552 110,100 0 121,110 0 121,110 54,542 54,542 94,08 Park & Recreation Special Revenue Fund 389,970 71,500 0 0 75 0 111,767 349,703 224,188 555,451 River's Edge Trail Special Revenue Fund 62.22 224,180 0 24,180 30,409 0 30,409 0 <td>Library Fund</td> <td>345,083</td> <td>413,090</td> <td>787,800</td> <td>1,200,890</td> <td>1,194,918</td> <td>0</td> <td>1,194,918</td> <td>351,055</td> <td>115,580</td> <td>235,475</td>	Library Fund	345,083	413,090	787,800	1,200,890	1,194,918	0	1,194,918	351,055	115,580	235,475
Park & Recreation Special Revenue Fund 389,970 71,500 0 71,500 111,767 0 111,767 349,703 294,058 55,655 River's Edge Triil Special Revenue Fund 75 0 75 0 75 0 0 0 0 Portage Meadows Fund 164,229 24,180 90,841 30,409 0 599,549 0 1,146,359 1,146,359 1,146,359 0 1,146,359 0 1,146,359 1,146,359 1,146,359 1,141,453 748,204 0 748,204 Federal Block Grants Fund 71,524 0 1,477,624 1,477,624 1,477,624 1,514,351 10 1,514,351 748,204 0 748,204 Federal Block Grants Fund 11,539 250,311 0 200,755 0 290,755 1,145 0 1,145 Economic Revolving Fund 715,000 70,077 800,779 90 800,779 92,4148 0 924,148 580,408 0 580,08 0 0		65,552	110,100	0	110,100		0	121,110		54,542	0
River's Edge Trail Special Revenue Fund 75 0 75 0 75 0 0 Natural Resources Fund 104,472 333,925 264,918 598,843 599,549 0 599,549 103,766 6,692 97,074 Ortage Mediows Fund 6,229 24,180 0 1,146,359 1,146,359 0 1,146,359 0 1,146,359 0 1,146,359 0 1,146,359 0 1,146,359 0 1,146,359 0 1,146,359 0 1,146,359 0 1,146,359 1,146,359 0 290,735 1,145,131 1748,204 0 748,204 Federal Block Grants Fund 10,702 439,426 394,487 200,735 0 60,875 0 60,875 90,875 <		389,970	71,500	0	71,500	111,767	0	111,767	349,703	294,058	55,645
Portage Meadows Fund 6.229 24,180 0 24,180 30,409 0 30,409 0 30,409 0 0 0 Housing Authority Fund 0 1,146,359 1,146,359 0 1,146,359 0 1,146,359 0 1,146,359 0 748,204 748,204 Federal Hone Grant Fund 10.702 439,426 04 439,426 394,867 0 290,735 1,14,5 0 1,145,55 Community Development Fund 154,482 3,050 0 3,050 60,875 0 290,735 1,14,5 0 1,145,58 Permits Fund 722 224,585 0 224,225 0 224,225 382 0 382 Ag Tech Park Fund 251,008 147,000 0 147,000 398,008 0 398,008 0 0 0 398,008 0 0 0 0 0 398,008 0 0 2,943,885 Ag Tech Park Fund 2,199,329 <t< td=""><td>River's Edge Trail Special Revenue Fund</td><td>75</td><td>0</td><td>0</td><td>0</td><td>75</td><td>0</td><td>75</td><td>0</td><td>0</td><td>0</td></t<>	River's Edge Trail Special Revenue Fund	75	0	0	0	75	0	75	0	0	0
Housing Authority Fund 0 1,146,359 1,146,359 1,146,359 0 1,146,359 0 1,146,359 0 1,146,359 0 1,146,359 0 0 748,204 Federal Block Grants Fund 10,002 439,426 0 439,426 034,867 0 394,867 55,261 0 748,204 Federal Home Grant Fund 11,539 250,311 0 250,315 0 290,735 1,145 0 1,145 Economic Revolving Fund 154,482 3,050 0 3,050 60,875 0 60,875 96,657 92,746 3,911 Permits Fund 703,777 800,779 0 800,779 924,148 0 924,148 580,408 0 580,408 Licenses Fund 251,008 147,000 0 147,000 398,008 0 398,008 0 0 0 382 Ag Tech Park Fund 1,195,443 20,000 0 142,44,187 15,104,846 328,107 15,432,953 5,638,594 2,694,709 2,943,885 Debt Service Funds 9,559	Natural Resources Fund	104,472	333,925	264,918	598,843	599,549	0	599,549	103,766	6,692	97,074
Housing Authority Fund 0 1,146,359 1,146,359 1,146,359 0 1,146,359 0 1,146,359 0 1,146,359 0 1,146,359 0 0 748,204 Federal Home Grant Fund 10,702 439,426 0 439,426 0 394,867 0 394,867 55,261 0 55,261 Community Development Fund 154,352 3,050 0 3,050 60,875 0 60,875 96,657 92,746 3,911 Permits Fund 703,777 800,779 0 800,779 924,148 0 924,148 580,408 0 580,408 Licenses Fund 21 224,585 0 224,585 224,225 0 224,225 382 0 382 Ag Tech Park Fund 1,195,443 20,000 0 147,000 398,008 0 3050 1,194,988 1,194,988 1,194,988 1,194,988 1,194,988 1,194,988 1,194,988 1,194,988 0 0 Master Debt SILD 9,559 56,198 13,027 15,02,50 5,505 5,005 </td <td>Portage Meadows Fund</td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>0</td> <td></td> <td></td> <td></td> <td>0</td>	Portage Meadows Fund					-	0				0
Federal Block Grants Fund 784,931 1,477,624 0 1,477,624 1,514,351 0 1,514,351 748,204 0 748,204 Federal Home Grant Fund 10,702 439,426 0 439,426 394,867 0 394,867 55,261 0 55,261 0 55,261 0 55,261 0 55,261 0 55,261 0 55,261 0 55,261 0 55,261 0 55,261 0 1,145 0 1,145 0 1,145 0 1,145 0 1,145 0 1,145 0 1,145 0 0 1,014 0 290,735 0 290,735 0 280,779 90,808 0 96,657 92,746 3,911 Permits Fund 251,008 147,000 0 147,000 398,008 0 398,008 0 20,455 1,149,988 1,149,988 1,194,988 1,194,988 1,194,988 1,194,988 1,194,988 0 66,872,730 2,694,709	-		1,146,359	0	1,146,359	1,146,359	0	1,146,359	0	0	0
Federal Home Grant Fund 10,702 439,426 0 439,426 394,867 0 394,867 55,261 0 55,261 Community Development Fund 41,539 250,341 0 250,341 290,735 0 290,735 1,145 0 1,145 Economic Revolving Fund 154,482 3,000 0 3,050 60,875 0 224,255 92,746 3,911 Permits Fund 22 224,585 0 224,255 0 224,225 382 0 382 Ag Tech Park Fund 251,008 147,000 0 147,000 398,008 0 398,008 0 0 0 0 West Bank Urban Renewal 1,195,443 20,000 0 20,000 20,455 10 20,455 1,49,988 1,194,988 0 0 Master Debt SILD 9,559 56,198 0 152,246 61,784 0 61,784 323,620 323,620 0 0 0 0 1,7945		784,931				1,514,351	0		748,204	0	748,204
Community Development Fund 41,539 250,341 0 250,341 290,735 0 290,735 1,145 0 1,145 Economic Revolving Fund 154,482 3,050 0 3,050 60,875 0 60,875 96,657 92,746 3,911 Permits Fund 703,777 800,779 0 800,779 924,148 0 924,148 508,0408 0 580,0408 Licenses Fund 222 224,585 0 224,225 0 224,225 382 0 382 Ag Tech Park Fund 251,008 147,000 0 20,000 20,455 0 20,458 1,194,988 1,194,988 0 0 Master Debt Struce Funds 6,827,360 12,999,329 1,244,858 14,241,187 15,104,866 328,107 15,432,953 5,638,594 2,694,709 2,943,885 Debt Service Funds 233,158 152,246 0 152,246 0,114,48 323,620 323,620 323,620 323,620 323,620 <			439,426	0			0			0	
Economic Revolving Fund 154,482 3,050 0 3,050 60,875 0 60,875 96,657 92,746 3,911 Permits Fund 703,777 800,779 0 800,779 924,148 0 924,148 580,408 0 580,408 Licenses Fund 22 224,585 0 224,225 0 224,225 382 0 382 Ag Tech Park Fund 21,008 147,000 0 147,000 20,405 0 20,455 1,194,988 1,194,988 1,94,988 0 388,008 0 398,008 1,194,988 1,94,988 0 0 Most pecial Revenue Funds 6,827,360 12,999,329 1,244,858 14,244,187 15,104,846 328,107 15,432,953 5,638,594 2,694,709 2,943,885 Debt Service Funds 14,244,187 15,104,846 328,107 15,432,953 5,638,594 2,694,709 2,943,885 Master Debt SILD 9,559 56,198 0 152,246 <	Community Development Fund			0			0	-		0	
Permits Fund 703,777 800,779 0 800,779 924,148 0 924,148 580,408 0 580,408 Licenses Fund 22 224,585 0 224,225 0 224,225 382 0 382 Ag Tech Park Fund 251,008 147,000 0 147,000 398,008 0 398,008 0 0 0 0 West Bank Urban Renewal 1,195,443 20,000 0 20,000 20,455 10 26,455 1,194,988 1,194,988 1,194,988 1,194,988 1,194,988 1,194,988 1,194,988 1,194,988 1,194,988 1,194,988 1,194,988 1,194,988 1,194,988 1,194,988 1,092 2,943,885 Debt Service Funds 13,027 0 13,027 5,2730 52,730 0 Improvement Districts Revolving Fund 233,158 152,246 61,784 0 61,784 323,620 323,620 323,620 323,620 323,620 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td></td><td></td></t<>						-		-			
Licenses Fund 22 224,585 0 224,585 224,225 0 224,225 382 0 382 Ag Tech Park Fund 251,008 147,000 0 147,000 398,008 0 398,008 0 0 0 0 West Bank Urban Renewal 1,195,443 20,000 0 20,000 20,455 0 20,455 1,194,988 1,194,988 0 Total Special Revenue Funds 6,827,360 12,999,329 1,244,858 14,244,187 15,104,846 328,107 15,432,953 5,638,594 2,694,709 2,943,885 Debt Service Funds 323,620 323,	-										
Ag Tech Park Fund 251,008 147,000 0 147,000 398,008 0 398,008 0 398,008 0 0 0 0 West Bank Urban Renewal 1,195,443 20,000 0 20,000 20,0455 0 20,455 0 20,455 1,194,988 1,194,988 0 Total Special Revenue Funds 6.827,360 12,999,329 1,244,858 14,244,187 15,104,846 328,107 15,432,953 5,638,594 2,694,709 2,943,885 Debt Service Funds 147,000 15,104,846 328,107 15,432,953 5,638,594 2,694,709 2,943,885 Debt Service Funds 9,559 56,198 0 56,198 13,027 0 13,027 52,730 52,730 52,730 0 Improvement Districts Revolving Fund 233,158 152,246 0 152,246 61,784 0 61,784 323,620 323,620 323,620 323,620 323,620<											
West Bank Urban Renewal 1,195,443 20,000 0 20,000 20,455 0 20,455 1,194,988 1,194,988 0 Total Special Revenue Funds 6,827,360 12,999,329 1,244,858 14,244,187 15,104,846 328,107 15,432,953 5,638,594 2,694,709 2,943,885 Debt Service Funds Master Debt SILD 9,559 56,198 0 56,198 13,027 0 13,027 52,730 52,730 0 Soccer Park Bonds 117,945 166,800 0 152,246 61,784 0 61,784 323,620 </td <td></td>											
Total Special Revenue Funds 6,827,360 12,999,329 1,244,858 14,244,187 15,104,846 328,107 15,432,953 5,638,594 2,694,709 2,943,885 Debt Service Funds Kaster Debt SILD 9,559 56,198 0 56,198 13,027 0 13,027 52,730 52,730 0 Improvement Districts Revolving Fund 233,158 152,246 0 152,246 61,784 0 61,784 323,620 323,620 0 Swim Pool Rehab GO Bond (6,411) 296,600 0 296,600 284,624 0 1345,956 420,216 420,216 0 Tax Increment Bond Fund 1,766,172 0 671,844 0 671,844 1,727,897 167,000 1,345,956 420,216 420,216 0 Capital Project Funds 2,120,363 671,844 0 671,844 1,727,897 167,000 1,894,897 897,310 897,310 0 General Capital Fund 37,186 2,500 0 2,509 0 0	-										
Debt Service Funds Master Debt SILD 9,559 56,198 0 56,198 13,027 0 13,027 52,730 52,730 0 Improvement Districts Revolving Fund 233,158 152,246 0 152,246 61,784 0 61,784 323,620 323,620 0 Soccer Park Bonds 117,945 166,800 0 166,800 189,506 0 189,506 95,239 95,239 0 Swim Pool Rehab GO Bond (6,471) 296,600 0 284,624 0 284,624 5,505 5,505 0 Tax Increment Bond Fund 1,766,172 0 0 0 1,178,956 167,000 1,389,897 897,310 897,310 0 Capital Project Funds 2,120,363 671,844 0 671,844 1,727,897 167,000 1,894,897 897,310 897,310 0 Improvement District Projects Funds 3,584 0 0 0 0 3,584 3,584 0 0 Improvement		,,	.,		- ,	-,		-,	, . ,	, . ,	
Master Debt SILD 9,559 56,198 0 56,198 13,027 0 13,027 52,730 52,730 0 Improvement Districts Revolving Fund 233,158 152,246 0 152,246 61,784 0 61,784 323,620 323,620 0 Soccer Park Bonds 117,945 166,800 0 166,800 189,506 0 189,506 95,239 95,239 0 Swim Pool Rehab GO Bond (6,471) 296,600 0 296,600 284,624 0 284,624 5,505 5,505 0 Tax Increment Bond Fund 1,766,172 0 0 671,844 1,727,897 167,000 1,894,897 897,310 897,310 0 Capital Project Funds General Capital Fund 37,186 2,500 0 2,500 9,612 0 9,612 30,074 30,074 0 Improvement District Project Funds 3,584 0 0 0 0 3,584 0 0 3,584	Total Special Revenue Funds	6,827,360	12,999,329	1,244,858	14,244,187	15,104,846	328,107	15,432,953	5,638,594	2,694,709	2,943,885
Master Debt SILD 9,559 56,198 0 56,198 13,027 0 13,027 52,730 52,730 0 Improvement Districts Revolving Fund 233,158 152,246 0 152,246 61,784 0 61,784 323,620 323,620 0 Soccer Park Bonds 117,945 166,800 0 166,800 189,506 0 189,506 95,239 95,239 0 Swim Pool Rehab GO Bond (6,471) 296,600 0 296,600 284,624 0 284,624 5,505 5,505 0 Tax Increment Bond Fund 1,766,172 0 0 671,844 1,727,897 167,000 1,894,897 897,310 897,310 0 Capital Project Funds General Capital Fund 37,186 2,500 0 2,500 9,612 0 9,612 30,074 30,074 0 Improvement District Project Funds 3,584 0 0 0 0 3,584 0 0 3,584	-				1			•			
Improvement Districts Revolving Fund 233,158 152,246 0 152,246 61,784 0 61,784 323,620 323,620 0 Soccer Park Bonds 117,945 166,800 0 166,800 189,506 0 189,506 95,239 95,239 0 Swim Pool Rehab GO Bond (6,471) 296,600 0 296,600 284,624 0 284,624 5,505 5,505 0 Tax Increment Bond Fund 1,766,172 0 0 671,844 1,727,897 167,000 1,894,897 897,310 897,310 0 Total Debt Service Funds 2,120,363 671,844 0 671,844 1,727,897 167,000 1,894,897 897,310 897,310 0 Capital Project Funds 3,7186 2,500 0 2,500 9,612 0 9,612 30,074 30,074 0 Improvement District Projects Fund 3,584 0 0 0 0 0 3,584 0 Hazard Removal Fund <t< td=""><td>Debt Service Funds</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Debt Service Funds										
Improvement Districts Revolving Fund 233,158 152,246 0 152,246 61,784 0 61,784 323,620 323,620 0 Soccer Park Bonds 117,945 166,800 0 166,800 189,506 0 189,506 95,239 95,239 0 Swim Pool Rehab GO Bond (6,471) 296,600 0 296,600 284,624 0 284,624 5,505 5,505 0 Tax Increment Bond Fund 1,766,172 0 0 671,844 1,727,897 167,000 1,894,897 897,310 897,310 0 Total Debt Service Funds 2,120,363 671,844 0 671,844 1,727,897 167,000 1,894,897 897,310 897,310 0 Capital Project Funds 37,186 2,500 0 2,500 9,612 0 9,612 30,074 30,074 0 Improvement District Projects Fund 3,584 0 0 0 0 0 35,899 9,160 9,160 9,160 97,	Master Debt SILD	9,559	56,198	0	56,198	13,027	0	13,027	52,730	52,730	0
Soccer Park Bonds 117,945 166,800 0 166,800 189,506 0 189,506 95,239 95,239 0 Swim Pool Rehab GO Bond (6,471) 296,600 0 296,600 284,624 0 284,624 5,505 5,505 0 Tax Increment Bond Fund 1,766,172 0 0 0 1178,956 167,000 1,345,956 420,216 420,216 0 0 Total Debt Service Funds 2,120,363 671,844 0 671,844 1,727,897 167,000 1,894,897 897,310 897,310 0 Capital Project Funds	Improvement Districts Revolving Fund	233,158	152,246	0	152,246	61,784	0	61,784	323,620	323,620	0
Tax Increment Bond Fund 1,766,172 0 0 0 1,178,956 167,000 1,345,956 420,216 420,216 0 Total Debt Service Funds 2,120,363 671,844 0 671,844 1,727,897 167,000 1,894,897 897,310 897,310 0 Capital Project Funds	Soccer Park Bonds	117,945	166,800	0	166,800	189,506	0	189,506	95,239	95,239	0
Tax Increment Bond Fund 1,766,172 0 0 0 1,178,956 167,000 1,345,956 420,216 420,216 0 Total Debt Service Funds 2,120,363 671,844 0 671,844 1,727,897 167,000 1,894,897 897,310 897,310 0 Capital Project Funds	Swim Pool Rehab GO Bond	(6,471)	296,600	0	296,600	284,624	0	284,624	5,505	5,505	0
Capital Project Funds General Capital Fund 37,186 2,500 0 2,500 9,612 0 9,612 30,074 30,074 0 Improvement District Projects Fund 3,584 0 0 0 0 0 3,584 3,584 0 Hazard Removal Fund 99,259 50,000 0 50,000 52,099 0 52,099 97,160 97,160 0 Total Capital Project Funds 140,029 52,500 0 52,500 61,711 0 61,711 130,818 130,818 0	Tax Increment Bond Fund		0	0	0	1,178,956	167,000	1,345,956	420,216	420,216	0
Capital Project Funds General Capital Fund 37,186 2,500 0 2,500 9,612 0 9,612 30,074 30,074 0 Improvement District Projects Fund 3,584 0 0 0 0 0 3,584 0 Hazard Removal Fund 99,259 50,000 0 50,000 52,099 0 52,099 97,160 97,160 0 Total Capital Project Funds 140,029 52,500 0 52,500 61,711 0 61,711 130,818 130,818 0											
General Capital Fund 37,186 2,500 0 2,500 9,612 0 9,612 30,074 30,074 0 Improvement District Projects Fund 3,584 0 0 0 0 0 0 3,584 3,584 0 Hazard Removal Fund 99,259 50,000 0 50,000 52,099 0 52,099 97,160 97,160 0 Total Capital Project Funds 140,029 52,500 0 52,500 61,711 0 61,711 130,818 130,818 0	Total Debt Service Funds	2,120,363	671,844	0	671,844	1,727,897	167,000	1,894,897	897,310	897,310	0
General Capital Fund 37,186 2,500 0 2,500 9,612 0 9,612 30,074 30,074 0 Improvement District Projects Fund 3,584 0 0 0 0 0 0 3,584 3,584 0 Hazard Removal Fund 99,259 50,000 0 50,000 52,099 0 52,099 97,160 97,160 0 Total Capital Project Funds 140,029 52,500 0 52,500 61,711 0 61,711 130,818 130,818 0					•			• · · · · · · · · · · · · · · · · · · ·			
Improvement District Projects Fund 3,584 0 0 0 0 0 0 3,584 3,584 0 Hazard Removal Fund 99,259 50,000 0 50,000 52,099 0 52,099 97,160 97,160 97,160 0 Total Capital Project Funds 140,029 52,500 0 52,500 61,711 0 61,711 130,818 130,818 0	Capital Project Funds										
Hazard Removal Fund 99,259 50,000 0 50,000 52,099 0 52,099 97,160 97,160 0 Total Capital Project Funds 140,029 52,500 0 52,500 61,711 0 61,711 130,818 130,818 0	General Capital Fund	37,186	2,500	0	2,500	9,612	0	9,612	30,074	30,074	0
Total Capital Project Funds 140,029 52,500 0 52,500 61,711 0 61,711 130,818 130,818 0	Improvement District Projects Fund	3,584	0	0	0	0	0	0	3,584	3,584	0
	Hazard Removal Fund	99,259	50,000	0	50,000	52,099	0	52,099	97,160	97,160	0
	Total Capital Project Funds	140,029	52,500	0	52,500	61,711	0	61,711	130,818	130,818	0
					1			•			

Appendix A. Balances & Changes by Fund for Year Ending June 30, 2010 City of Great Falls, Montana

	Estimated	(+) Working Capital Sources			(-) Working Capital Uses			Estimated		
	Beginning		Transfers	Total		Transfers	Total	Ending	Reserved	Available
	Balance	Revenue	In	Sources	Appropr.	Out	Uses	Balance	Balance	Balance
Enterprise Funds										
Water Fund	4,470,657	11,000,160	0	11,000,160	11,597,274	0	11,597,274	3,873,543	3,521,374	352,169
Sewer Fund	6,588,191	7,871,712	0	7,871,712	8,800,715	0	8,800,715	5,659,188	4,567,252	1,091,936
Storm Drain Fund	2,603,627	1,832,400	0	1,832,400	2,887,706	0	2,887,706	1,548,321	915,972	632,349
Sanitation Fund	265,106	3,062,335	0	3,062,335	3,076,761	0	3,076,761	250,680	92,533	158,147
Electric Utility Fund	(1,455,575)	9,901,024	0	9,901,024	9,758,047	0	9,758,047	(1,312,598)	100,000	(1,412,598)
Safety Services Fund	173,070	1,151,793	316,335	1,468,128	1,435,904	0	1,435,904	205,294	0	205,294
Parking Fund	65,192	696,650	0	696,650	682,719	0	682,719	79,123	72,951	6,172
Golf Courses Fund	(1,178,609)	1,294,900	244,600	1,539,500	1,495,446	0	1,495,446	(1,134,555)	237,717	(1,372,272)
Swim Pools Fund	184,013	412,215	581,389	993,604	999,929	0	999,929	177,688	0	177,688
Recreation Fund	170,013	268,425	153,729	422,154	417,123	4,600	421,723	170,444	23,912	146,532
Multi-Sports Fund	22,566	130,802	21,669	152,471	157,507	0	157,507	17,530	0	17,530
Civic Center Events Fund	141,563	413,432	214,727	628,159	636,296	0	636,296	133,426	43,406	90,020
Total Enterprise Funds	12,223,079	38,035,848	1,532,449	39,568,297	41,945,427	4,600	41,950,027	9,841,349	9,575,117	266,232
				•			1			
Internal Service Funds										
Human Resource Fund	(14,271)	321,751	0	321,751	321,335	0	321,335	(13,855)	0	(13,855)
Central Communications Fund	37,616	83,510	0	83,510	82,325	0	82,325	38,801	0	38,801
Health and Benefits Fund	1,344,087	5,928,037	0	5,928,037	5,928,037	0	5,928,037	1,344,087	0	1,344,087
Insurance & Safety Fund	75,363	1,268,548	0	1,268,548	1,268,987	0	1,268,987	74,924	0	74,924
Fiscal Services Fund	147,945	1,694,707	0	1,694,707	1,689,695	0	1,689,695	152,957	0	152,957
Information Tech Fund	273,269	1,233,922	23,544	1,257,466	1,155,390	0	1,155,390	375,345	370,839	4,506
Central Garage Fund	3,363,854	1,818,090	0	1,818,090	1,990,277	0	1,990,277	3,191,667	2,783,462	408,205
Engineering Fund	231,919	1,043,311	162,698	1,206,009	1,213,990	0	1,213,990	223,938	138,172	85,766
Public Works Administration Fund	169,267	412,432	0	412,432	401,718	0	401,718	179,981	2,846	177,135
Civic Center Facility Services Fund	93,209	575,928	0	575,928	575,188	0	575,188	93,949	82,053	11,896
	,5,20,	0.00,020	0	070,720	575,100	0	575,100	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	02,000	11,070
Total Internal Service Funds	5,722,258	14,380,236	186,242	14,566,478	14,626,942	0	14,626,942	5,661,794	3,377,372	2,284,422
	5,122,255	1,000,200	100,212	'	1 1,020,9 12		1 1,020,7 12	5,001,771		2,20 1, 122
Trust & Agency Funds 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
Total Trust & Agency Funds	0	0	0	0	0	0	0	0	0	0
Total All Budgeted Funds	30,159,877	91,876,578	2,963,549	94,840,127	96,739,802	2,963,549	99,703,351	25,296,653	16,675,326	8,621,327