

RESOLUTION NO. 9236

ANNUAL BUDGET RESOLUTION

**A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL
APPROPRIATIONS FOR THE FISCAL YEAR
BEGINNING JULY 1, 2002 AND ENDING JUNE 30, 2003**

- 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 or among 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

- d. appropriations; and,
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.

PASSED by the Commission of the City of Great Falls, Montana, on this _____ day of _____, 2002.

Randall H. Gray, Mayor

ATTEST:

Peggy J. Bourne, City Clerk

(SEAL OF CITY)

Approved as to form: City Attorney

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

I, Peggy J. Bourne, City Clerk of the City of Great Falls, Montana, do hereby certify that the foregoing Resolution No. 9236 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 ___, 2002, and approved by the Mayor of said City on the __ day of _____, 2002.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said City this ___ day of _____, 2002.

(SEAL OF CITY)

Peggy J. Bourne, City Clerk

Appendix A. Balances & Changes by Fund
For the Fiscal Year Ending
June 30, 2003

	Estimated Beginning Balance	(+ Working Capital Sources			(- Working Capital Uses			Estimated Ending Balance	Reserved Balance	Available Balance
		Revenue	Transfers In	Total Sources	Appropriat.	Transfers Out	Total Uses			
General Fund	4,161,932	15,697,906	350,000	16,047,906	14,911,486	1,751,628	16,663,114	3,546,724	752,595	2,794,129
Special Revenue Funds										
Tax Increment Fund	218,120	468,966	0	468,966	687,086	0	687,086	0	0	0
Planning Fund	65,852	830,206	139,835	970,041	969,236	0	969,236	66,657	0	66,657
CTEP Projects Fund	102,335	0	0	0	7,259	0	7,259	95,076	0	95,076
Lighting Districts Fund	423,334	1,159,651	0	1,159,651	1,169,292	0	1,169,292	413,693	0	413,693
Support & Innovation Fund	46,365	150,000	312,618	462,618	508,983	0	508,983	0	0	0
Police Special Revenue Fund	243,836	22,300	0	22,300	110,646	0	110,646	155,490	67,910	87,580
Fire Special Revenue Fund	20,604	76,200	0	76,200	70,424	0	70,424	26,380	0	26,380
Street District Fund	680,625	3,460,146	68,582	3,528,728	4,137,953	31,592	4,169,545	39,808	0	39,808
Library Fund	663,899	405,451	608,910	1,014,361	1,015,058	0	1,015,058	663,202	100,000	563,202
Park Special Revenue Fund	743,925	160,983	0	160,983	236,538	0	236,538	668,370	450,431	217,939
Lewis & Clark Signature Event Fund	0	60,000	0	60,000	60,000	0	60,000	0	0	0
Natural Resources Fund	11,484	351,375	185,109	536,484	547,968	0	547,968	0	0	0
Portage Meadows Fund	19,094	20,496	0	20,496	19,725	0	19,725	19,865	0	19,865
Housing Authority Fund	0	859,627	0	859,627	859,387	0	859,387	240	0	240
Federal Block Grants Fund	(245,004)	1,434,000	0	1,434,000	1,188,996	0	1,188,996	0	0	0
Federal Home Grant Fund	94,978	480,000	0	480,000	574,978	0	574,978	0	0	0
Community Development Fund	22,725	195,603	0	195,603	191,672	0	191,672	26,656	0	26,656
Economic Revolving Fund	1,159,391	161,500	0	161,500	1,127,656	0	1,127,656	193,235	193,235	0
Permits Fund	116,698	570,575	0	570,575	615,586	0	615,586	71,687	0	71,687
Licenses Fund	66	172,110	0	172,110	171,541	0	171,541	635	0	635
Pasta Montana Tax Increment Fund	182,254	317,000	0	317,000	499,254	0	499,254	0	0	0
Total Special Revenue Funds	4,570,581	11,356,189	1,315,054	12,671,243	14,769,238	31,592	14,800,830	2,440,994	811,576	1,629,418
Debt Service Funds										
Improvement Districts Revolving Fund	726,842	432,538	0	432,538	167,686	0	167,686	991,694	987,818	0
Tax Increment Bond Fund	3,741,128	2,411,000	0	2,411,000	2,621,179	350,000	2,971,179	3,180,949	3,180,949	0
Total Debt Service Funds	4,467,970	2,843,538	0	2,843,538	2,788,865	350,000	3,138,865	4,172,643	4,168,767	0
Capital Project Funds										
General Capital Fund	7,989	0	8,672	8,672	16,661	0	16,661	0	0	0
Hazard Removal Fund	54,438	0	0	0	54,438	0	54,438	0	0	0
Sidewalk Hazard Removal	461	0	0	0	13	0	13	448	0	448
Total Capital Project Funds	62,888	0	8,672	8,672	71,112	0	71,112	448	0	448

Appendix A. Balances & Changes by Fund
For the Fiscal Year Ending
June 30, 2003

	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			
Enterprise Funds										
Water Fund	6,799,508	7,041,000	0	7,041,000	7,519,443	0	7,519,443	6,321,065	4,025,748	2,295,317
Sewer Fund	2,858,452	5,252,524	0	5,252,524	4,797,501	0	4,797,501	3,313,475	2,307,833	1,005,642
Storm Drain Fund	2,149,130	1,435,000	0	1,435,000	1,013,332	0	1,013,332	2,570,798	540,751	2,030,047
Sanitation Fund	1,347,406	2,738,844	0	2,738,844	3,495,243	0	3,495,243	591,007	252,245	338,762
Safety Services Fund (911)	155,318	804,528	210,787	1,015,315	978,835	0	978,835	191,798	0	191,798
Parking Fund	475,927	597,900	0	597,900	649,731	0	649,731	424,096	47,503	376,593
Golf Courses Fund	221,108	1,439,230	4,390	1,443,620	1,443,247	0	1,443,247	221,481	635,986	(414,505)
Swim Pools Fund	152,603	526,350	128,896	655,246	655,187	0	655,187	152,662	0	152,662
Recreation Fund	8,473	270,075	118,760	388,835	382,612	4,390	387,002	10,306	17,939	(7,633)
Fairgrounds Fund	(857,199)	3,159,327	0	3,159,327	3,158,677	0	3,158,677	(856,549)	215,366	(1,071,915)
Civic Center Events Fund	63,826	324,956	152,500	477,456	523,394	0	523,394	17,888	0	17,888
Total Enterprise Funds	13,374,552	23,589,734	615,333	24,205,067	24,617,202	4,390	24,621,592	12,958,027	8,043,371	4,914,656
Internal Service Funds										
Administration Services Fund	30,129	360,779	0	360,779	360,779	0	360,779	30,129	0	30,129
Central Communications Fund	32,411	86,570	0	86,570	83,852	0	83,852	35,129	0	35,129
Health and Benefits Fund	(815,007)	2,768,905	0	2,768,905	2,768,905	0	2,768,905	(815,007)	0	(815,007)
Insurance & Safety Fund	47,044	932,716	0	932,716	932,635	0	932,635	47,125	0	47,125
Fiscal Services Fund	55,899	1,234,297	0	1,234,297	1,234,235	0	1,234,235	55,961	0	55,961
Information Tech Fund	262,775	818,372	0	818,372	723,598	0	723,598	357,549	345,541	12,008
Central Garage Fund	6,722,409	1,533,834	31,592	1,565,426	1,254,221	77,254	1,331,475	6,956,360	3,801,701	3,154,659
Craft Services Fund	(18,460)	250,965	0	250,965	281,118	0	281,118	(48,613)	0	(48,613)
Engineering Fund	167,710	605,650	105,000	710,650	731,793	0	731,793	146,567	63,380	83,187
Public Works Fund	89,847	323,652	0	323,652	322,115	0	322,115	91,384	1,000	90,384
Park & Rec Admin Fund	17,157	237,352	0	237,352	236,934	0	236,934	17,575	0	17,575
Facility Services Fund	183,302	312,594	0	312,594	347,354	0	347,354	148,542	100,000	48,542
Total Internal Service Funds	6,775,216	9,465,686	136,592	9,602,278	9,277,539	77,254	9,354,793	7,022,701	4,311,622	2,711,079
Trust & Agency Funds	210,787		0	0		210,787	210,787	0	0	0
Trust & Agency Fund transactions are made in accordance with specific trust or agency agreements, covenants or other regulations. Accordingly, annual budgets are not prepared.										
Total Trust & Agency Funds	210,787	0	0	0	0	210,787	210,787	0	0	0
Total All Budgeted Funds	33,623,926	62,953,053	2,425,651	65,378,704	66,435,442	2,425,651	68,861,093	30,141,537	18,087,931	12,049,730