

RESOLUTION NO. 9314

ANNUAL BUDGET RESOLUTION

A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL
APPROPRIATIONS FOR THE FISCAL YEAR
BEGINNING JULY 1, 2003 AND ENDING JUNE 30, 2004

- 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 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.

PASSED by the Commission of the City of Great Falls, Montana, on this 24th day of June, 2003.

Randall H. Gray, Mayor

ATTEST:

Melodi A. Wald, Deputy City Clerk

(SEAL OF CITY)

Approved as to form: City Attorney

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

I, Melodi A. Wald, Deputy City Clerk of the City of Great Falls, Montana, do hereby certify that the foregoing Resolution No. 9314 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 24th day of June, 2003, and approved by the Mayor of said City on the 24th day of June, 2003.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said City this 24th day of June, 2003.

Melodi A. Wald, Deputy City Clerk

(SEAL OF CITY)

Appendix A. Balances & Changes by Fund

For the Fiscal Year Ending

June 30, 2004

	Estimated Beginning Balance	(+ Working Capital Sources			(-) Working Capital Uses			Estimated Ending Balance	Reserved Balance	Available Balance
		Revenue	Transfers In	Total Sources	Apprpr.	Transfers Out	Total Uses			
General Fund	3,896,149	16,305,430	360,000	16,665,430	14,828,906	1,836,466	16,665,372	3,896,207	152,595	3,743,612
Special Revenue Funds										
Tax Increment Fund	464,310	476,966	0	476,966	941,276	0	941,276	0	0	0
Planning Fund	65,758	610,440	143,882	754,322	754,322	0	754,322	65,758	0	65,758
CTEP Projects Fund	76,260	0	0	0	7,368	0	7,368	68,892	0	68,892
Lighting Districts Fund	516,419	1,062,135	0	1,062,135	1,072,405	0	1,072,405	506,149	0	506,149
Support & Innovation Fund	57,373	150,000	369,042	519,042	524,798	0	524,798	51,617	60,000	(8,383)
911 Special Revenue Fund	696,235	300,000	0	300,000	109,690	213,859	323,549	672,686	672,686	0
Police Special Revenue Fund	335,861	185,500	0	185,500	120,365	0	120,365	400,996	0	400,996
Fire Special Revenue Fund	8,976	0	0	0	448	0	448	8,528	0	8,528
Public Works Special Revenue Fund	1,636	0	0	0	1,636	0	1,636	0	0	0
Street District Fund	127,933	3,475,500	0	3,475,500	3,399,983	0	3,399,983	203,450	0	203,450
Library Fund	710,506	496,340	627,177	1,123,517	1,143,057	0	1,143,057	690,966	55,335	635,631
Park Special Revenue Fund	764,266	161,183	0	161,183	237,839	0	237,839	687,610	450,431	237,179
River's Edge Trail Special Revenue Fu	81,114	2,000	0	2,000	83,114	0	83,114	0	0	0
Lewis & Clark Signature Event Fund	0	60,000	0	60,000	60,000	0	60,000	0	0	0
Multi-Sports Special Revenue Fund	32,060	32,070	0	32,070	64,120	0	64,120	10	10	0
Natural Resources Fund	7,776	342,588	185,169	527,757	535,533	0	535,533	0	0	0
Portage Meadows Fund	22,989	20,496	0	20,496	20,305	0	20,305	23,180	0	23,180
Housing Authority Fund	0	887,966	0	887,966	887,966	0	887,966	0	0	0
Federal Block Grants Fund	5,300	1,289,000	0	1,289,000	1,294,300	0	1,294,300	0	0	0
Federal Home Grant Fund	0	457,842	0	457,842	457,842	0	457,842	0	0	0
Special Development Grant Fund	0	0	0	0	0	0	0	0	0	0
Community Development Fund	47,466	207,607	1,116	208,723	217,561	0	217,561	38,628	0	38,628
Economic Revolving Fund	872,382	197,666	0	197,666	389,573	0	389,573	680,475	367,568	312,907
Permits Fund	102,401	604,485	0	604,485	685,610	0	685,610	21,276	0	21,276
Licenses Fund	370	190,120	0	190,120	190,010	0	190,010	480	0	480
Pasta Montana Tax Increment Fund	534,578	312,000	0	312,000	286,258	0	286,258	560,320	0	560,320
Total Special Revenue Funds	5,531,969	11,521,904	1,326,386	12,848,290	13,485,379	213,859	13,699,238	4,681,021	1,606,030	3,074,991
Debt Service Funds										
Improvement Districts Revolving Fund	714,488	375,805	0	375,805	225,607	0	225,607	864,686	864,686	0
Tax Increment Bond Fund	2,871,850	2,389,000	0	2,389,000	2,557,502	360,000	2,917,502	2,343,348	2,343,348	0
Total Debt Service Funds	3,586,338	2,764,805	0	2,764,805	2,783,109	360,000	3,143,109	3,208,034	3,208,034	0
Capital Project Funds										
General Capital Fund	6,447	0	24,270	24,270	30,717	0	30,717	0	0	0
Hazard Removal Fund	16,458	0	0	0	16,458	0	16,458	0	0	0
Sidewalk Hazard Removal Fund	7,789	0	0	0	7,789	0	7,789	0	0	0
Total Capital Project Funds	30,694	0	24,270	24,270	54,964	0	54,964	0	0	0

Appendix A. Balances & Changes by Fund

For the Fiscal Year Ending

June 30, 2004

	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	7,437,735	7,139,500	0	7,139,500	10,040,714	0	10,040,714	4,536,521	3,032,623	1,503,898
Sewer Fund	5,591,848	5,665,248	0	5,665,248	6,352,464	0	6,352,464	4,904,632	2,962,847	1,941,785
Storm Drain Fund	2,658,171	7,572,500	0	7,572,500	8,242,638	0	8,242,638	1,988,033	543,141	1,444,892
Sanitation Fund	809,513	2,737,857	0	2,737,857	2,844,271	0	2,844,271	703,099	252,245	450,854
Safety Services Fund	92,758	825,023	213,859	1,038,882	1,010,251	0	1,010,251	121,389	0	121,389
Parking Fund	410,642	575,800	0	575,800	643,858	0	643,858	342,584	47,503	295,081
Golf Courses Fund	207,753	1,233,995	4,390	1,238,385	1,479,369	0	1,479,369	(33,231)	429,317	(462,548)
Swim Pools Fund	(200,587)	333,800	128,896	462,696	629,023	0	629,023	(366,914)	0	(366,914)
Recreation Fund	17,907	275,220	118,760	393,980	389,804	4,390	394,194	17,693	17,514	179
Fairgrounds Fund	(822,901)	0	0	0	0	0	0	(822,901)	215,366	(1,038,267)
Civic Center Events Fund	168,437	294,767	158,600	453,367	634,716	0	634,716	(12,912)	(10,000)	(2,912)
Total Enterprise Funds	16,371,276	26,653,710	624,505	27,278,215	32,267,108	4,390	32,271,498	11,377,993	7,490,556	3,887,437
Internal Service Funds										
Administrative Services Fund	63,375	368,278	0	368,278	384,698	0	384,698	46,955	0	46,955
Central Communications Fund	32,725	88,477	0	88,477	85,768	0	85,768	35,434	0	35,434
Health and Benefits Fund	(847,992)	2,814,800	0	2,814,800	2,814,800	0	2,814,800	(847,992)	0	(847,992)
Insurance & Safety Fund	68,880	969,530	0	969,530	969,531	0	969,531	68,879	0	68,879
Fiscal Services Fund	71,858	1,264,827	0	1,264,827	1,284,872	0	1,284,872	51,813	0	51,813
Information Tech Fund	863,252	779,031	0	779,031	721,421	0	721,421	920,862	296,954	623,908
Central Garage Fund	6,895,168	1,572,387	0	1,572,387	2,671,276	38,041	2,709,317	5,758,238	2,737,550	3,020,688
Craft Services Fund	(10,997)	280,241	12,595	292,836	280,028	0	280,028	1,811	0	1,811
Engineering Fund	207,972	762,999	105,000	867,999	890,563	0	890,563	185,408	63,383	122,025
Public Works Fund	55,864	323,360	0	323,360	321,930	0	321,930	57,294	1,000	56,294
Park & Rec Admin Fund	18,222	243,078	0	243,078	242,614	0	242,614	18,686	0	18,686
Facility Services Fund	177,156	335,390	0	335,390	347,643	0	347,643	164,903	100,000	64,903
Total Internal Service Funds	7,595,483	9,802,398	117,595	9,919,993	11,015,144	38,041	11,053,185	6,462,291	3,198,887	3,263,404
Trust & Agency Funds	0		0	0		0	0	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	0	0	0	0	0	0	0	0	0	0
Total All Budgeted Funds	37,011,909	67,048,247	2,452,756	69,501,003	74,434,610	2,452,756	76,887,366	29,625,546	15,656,102	13,969,444