

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 2004 / 2005 Annual Operating Budget for 7 PM, Tuesday, July 6, 2004, 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.

Peggy J. Bourne
City Clerk

FOR OFFICE USE ONLY

Publication Dates: June 26, 2004
 July 3, 2004

LEGAL AD

RESOLUTION NO. 9398

ANNUAL BUDGET RESOLUTION

A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL
APPROPRIATIONS FOR THE FISCAL YEAR
BEGINNING JULY 1, 2004 AND ENDING JUNE 30, 2005

- 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 _____ day of _____, 2004.

Randall H. Gray, Mayor

ATTEST:

Carolyn Horst, Deputy City Clerk

(SEAL OF CITY)

Approved as to form: City Attorney

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

I, Carolyn Horst, Deputy City Clerk of the City of Great Falls, Montana, do hereby certify that the foregoing Resolution No. 9398 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 ____, 2004, and approved by the Mayor of said City on the __ day of _____, 2004.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said City this __ day of _____, 2004.

Carolyn Horst, Deputy City Clerk

(SEAL OF CITY)

Appendix A. Balances & Changes by Fund for Year Ending June 30, 2005



	Estimated Beginning Balance	(+ Working Capital Sources			(-) Working Capital Uses			Estimated Ending Balance	Reserved Balance	Available Balance
		Revenue	Transfers In	Total Sources	Appropri.	Transfers Out	Total Uses			
General Fund	3,821,187	17,299,724	360,000	17,659,724	15,437,656	2,544,698	17,982,354	3,498,557	154,178	3,344,379
Special Revenue Funds										
Tax Increment Fund	334,632	478,966	0	478,966	813,598	0	813,598	0	0	0
Planning Fund	28,110	548,333	160,636	708,969	728,409	6,471	734,880	2,199	0	2,199
CTEP Projects Fund	120,825	0	0	0	7,618	0	7,618	113,207	0	113,207
Lighting Districts Fund	595,800	1,126,106	0	1,126,106	1,127,837	0	1,127,837	594,069	0	594,069
Historic Bridge Fund	(21,834)	0	0	0	0	0	0	(21,834)	0	(21,834)
Support & Innovation Fund	94,890	154,150	367,000	521,150	512,657	0	512,657	103,383	50,000	53,383
911 Special Revenue Fund	516,468	310,860	0	310,860	9,690	235,419	245,109	582,219	0	582,219
Police Special Revenue Fund	284,208	8,500	0	8,500	102,768	0	102,768	189,940	189,940	0
Fire Special Revenue Fund	23,172	0	0	0	455	0	455	22,717	0	22,717
Public Works Special Revenue Fund	80,521	0	0	0	7,713	0	7,713	72,808	0	72,808
Street District Fund	27,226	3,649,028	8,778	3,657,806	3,515,989	18,789	3,534,778	150,254	0	150,254
Library Fund	619,006	395,767	695,143	1,090,910	1,089,590	12,285	1,101,875	608,041	100,000	508,041
Library Foundation Fund	90,258	109,900	0	109,900	106,000	0	106,000	94,158	0	94,158
Park & Recreation Special Revenue Fund	614,090	150,175	0	150,175	341,398	0	341,398	422,867	285,455	137,412
River's Edge Trail Special Revenue Fund	54,361	2,000	0	2,000	56,361	0	56,361	0	0	0
Lewis & Clark Signature Event Fund	20,405	60,100	0	60,100	59,536	430	59,966	20,539	0	20,539
Multi-Sports Special Revenue Fund	11,587	23,750	0	23,750	20,000	0	20,000	15,337	0	15,337
Natural Resources Fund	16,712	785,622	330,657	1,116,279	1,029,107	5,620	1,034,727	98,264	1,390	96,874
Portage Meadows Fund	23,497	20,145	0	20,145	21,658	130	21,788	21,854	0	21,854
Housing Authority Fund	55,534	891,938	0	891,938	912,777	13,446	926,223	21,249	0	21,249
Federal Block Grants Fund	143,391	1,307,000	0	1,307,000	1,307,000	1,955	1,308,955	141,436	0	141,436
Federal Home Grant Fund	35,000	457,766	0	457,766	488,066	303	488,369	4,397	0	4,397
Special Development Grant Fund	0	0	0	0	0	0	0	0	0	0
Community Development Fund	65,917	209,947	2,627	212,574	209,946	2,192	212,138	66,353	0	66,353
Economic Revolving Fund	551,359	200,000	0	200,000	364,728	0	364,728	386,631	307,815	78,816
Permits Fund	126,925	613,560	0	613,560	732,135	5,746	737,881	2,604	0	2,604
Licenses Fund	785	187,705	0	187,705	187,705	692	188,397	93	0	93
Pasta Montana Tax Increment Fund	1,000,220	0	0	0	683	0	683	999,537	0	999,537
Total Special Revenue Funds	5,513,065	11,691,318	1,564,841	13,256,159	13,753,424	303,478	14,056,902	4,712,322	934,600	3,777,722
Debt Service Funds										
Improvement Districts Revolving Fund	639,542	359,972	0	359,972	95,063	0	95,063	904,451	904,451	0
Tax Increment Bond Fund	2,867,202	2,363,000	0	2,363,000	2,534,352	360,000	2,894,352	2,335,850	2,335,850	0
Total Debt Service Funds	3,506,744	2,722,972	0	2,722,972	2,629,415	360,000	2,989,415	3,240,301	3,240,301	0
Capital Project Funds										
General Capital Fund	11,562	0	0	0	5,100	0	5,100	6,462	0	6,462
Hazard Removal Fund	13,629	0	0	0	1,352	0	1,352	12,277	0	12,277
Sidewalk Hazard Removal Fund	6,058	0	0	0	6,058	0	6,058	0	0	0
Total Capital Project Funds	31,249	0	0	0	12,510	0	12,510	18,739	0	18,739

Appendix A. Balances & Changes by Fund for Year Ending June 30, 2005



	Estimated Beginning Balance	(+ Working Capital Sources			(-) Working Capital Uses			Estimated Ending Balance	Reserved Balance	Available Balance
		Revenue	Transfers In	Total Sources	Appropri.	Transfers Out	Total Uses			
Enterprise Funds										
Water Fund	6,382,708	7,456,100	0	7,456,100	9,458,347	22,960	9,481,307	4,357,501	4,250,041	107,460
Sewer Fund	6,594,250	8,920,620	0	8,920,620	11,689,706	9,017	11,698,723	3,816,147	3,709,469	106,678
Storm Drain Fund	2,975,279	2,695,300	0	2,695,300	3,192,150	144	3,192,294	2,478,285	547,300	1,930,985
Sanitation Fund	533,383	2,738,909	0	2,738,909	2,708,332	13,490	2,721,822	550,470	472,750	77,720
Electric Utility Fund	63,495	0	0	0	63,495	0	63,495	0	0	0
Safety Services Fund	167,765	867,097	226,429	1,093,526	1,063,157	11,927	1,075,084	186,207	0	186,207
Parking Fund	349,701	556,500	0	556,500	710,996	540	711,536	194,665	56,601	138,064
Golf Courses Fund	44,864	1,244,185	4,600	1,248,785	1,504,936	9,786	1,514,722	(221,073)	237,718	(458,791)
Swim Pools Fund	(365,858)	357,300	330,960	688,260	739,414	3,861	743,275	(420,873)	0	(420,873)
Recreation Fund	(35,909)	312,835	187,212	500,047	431,675	6,734	438,409	25,729	0	25,729
Fairgrounds Fund	0	0	0	0	0	0	0	0	0	0
Civic Center Events Fund	34,695	420,498	162,000	582,498	582,499	2,959	585,458	31,735	21,031	10,704
Total Enterprise Funds	16,744,373	25,569,344	911,201	26,480,545	32,144,707	81,418	32,226,125	10,998,793	9,294,910	1,703,883
Internal Service Funds										
Administrative Services Fund	11,344	253,850	0	253,850	253,853	3,156	257,009	8,185	0	8,185
Central Communications Fund	47,504	82,231	0	82,231	79,267	726	79,993	49,742	0	49,742
Health and Benefits Fund	(1,173,450)	3,472,162	369,518	3,841,680	3,472,162	0	3,472,162	(803,932)	0	(803,932)
Insurance & Safety Fund	69,912	1,015,663	0	1,015,663	1,015,663	948	1,016,611	68,964	0	68,964
Fiscal Services Fund	95,301	1,441,406	0	1,441,406	1,451,083	12,632	1,463,715	72,992	0	72,992
Information Tech Fund	466,207	889,521	17,980	907,501	842,741	4,824	847,565	526,143	485,195	40,948
Central Garage Fund	733,907	1,600,352	0	1,600,352	1,234,898	22,825	1,257,723	1,076,536	681,280	395,256
Facilities Maintenance Fund	19,084	384,272	0	384,272	384,272	0	384,272	19,084	0	19,084
Engineering Fund	79,197	802,597	130,000	932,597	937,101	11,342	948,443	63,351	61,380	1,971
Public Works Fund	47,582	334,180	0	334,180	335,442	2,775	338,217	43,545	3,000	40,545
Park & Rec Admin Fund	42,012	254,333	0	254,333	254,157	2,889	257,046	39,299	0	39,299
Civic Center Facility Services Fund	189,589	354,976	0	354,976	351,474	1,829	353,303	191,262	97,116	94,146
Total Internal Service Funds	628,189	10,885,543	517,498	11,403,041	10,612,113	63,946	10,676,059	1,355,171	1,327,971	27,200
Trust & Agency Funds										
Trust & Agency Funds 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	30,244,807	68,168,901	3,353,540	71,522,441	74,589,825	3,353,540	77,943,365	23,823,883	14,951,960	8,871,923