

RESOLUTION NO. 9495

ANNUAL BUDGET RESOLUTION

A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL
APPROPRIATIONS FOR THE FISCAL YEAR
BEGINNING JULY 1, 2005 AND ENDING JUNE 30, 2006

- 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 _____, 2005.

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. 9495 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 ____, 2005, and approved by the Mayor of said City on the __ day of _____, 2005.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said City this __ day of _____, 2005.

Carolyn Horst, Deputy City Clerk

(SEAL OF CITY)

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 2005 / 2006 Annual Operating Budget for 7 PM, Tuesday, July 5, 2005, 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 25, 2005
 July 2, 2005

LEGAL AD

Appendix A. Balances & Changes by Fund for Year Ending June 30, 2006

	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			
General Fund	3,187,672	18,485,784	360,000	18,845,784	15,979,589	2,866,123	18,845,712	3,187,744	171,536	3,016,208
Special Revenue Funds										
Tax Increment Fund	237	468,966	0	468,966	468,966	0	468,966	237	0	237
Planning Fund	109,686	512,316	137,511	649,827	668,774	6,471	675,245	84,268	0	84,268
CTEP Projects Fund	10,558	0	0	0	10,558	0	10,558	0	0	0
Lighting Districts Fund	624,846	1,120,531	0	1,120,531	1,116,618	0	1,116,618	628,759	0	628,759
Historic Bridge Fund	(22,346)	0	0	0	0	0	0	(22,346)	0	(22,346)
Support & Innovation Fund	41,542	166,060	372,948	539,008	522,948	0	522,948	57,602	0	57,602
911 Special Revenue Fund	601,246	329,798	0	329,798	9,690	246,480	256,170	674,874	0	674,874
Police Special Revenue Fund	191,424	17,000	0	17,000	91,413	0	91,413	117,011	117,011	0
Fire Special Revenue Fund	11,754	5,700	0	5,700	468	0	468	16,986	0	16,986
Public Works Special Revenue Fund	73,792	0	0	0	8,741	0	8,741	65,051	0	65,051
Street District Fund	332,342	3,844,717	88,480	3,933,197	4,023,602	18,789	4,042,391	223,148	0	223,148
Library Fund	619,460	395,708	753,764	1,149,472	1,161,833	12,285	1,174,118	594,814	115,580	479,234
Library Foundation Fund	88,375	110,000	0	110,000	106,000	0	106,000	92,375	0	92,375
Park & Recreation Special Revenue Fund	471,024	93,440	30,000	123,440	87,262	0	87,262	507,202	270,283	236,919
River's Edge Trail Special Revenue Fund	38,955	0	0	0	32	0	32	38,923	0	38,923
Lewis & Clark Signature Event Fund	141,979	122,000	0	122,000	28,375	430	28,805	235,174	0	235,174
Multi-Sports Special Revenue Fund	0	0	0	0	0	0	0	0	0	0
Natural Resources Fund	(35,386)	333,725	240,313	574,038	573,503	5,620	579,123	(40,471)	940	(41,411)
Portage Meadows Fund	22,502	19,849	0	19,849	22,688	130	22,818	19,533	0	19,533
Housing Authority Fund	3,100	942,283	0	942,283	931,937	13,446	945,383	0	0	0
Federal Block Grants Fund	274,250	1,317,495	0	1,317,495	1,094,678	1,955	1,096,633	495,112	0	495,112
Federal Home Grant Fund	0	437,226	0	437,226	436,004	303	436,307	919	0	919
Special Development Grant Fund	0	0	0	0	0	0	0	0	0	0
Community Development Fund	66,146	202,924	0	202,924	206,672	2,192	208,864	60,206	0	60,206
Economic Revolving Fund	496,289	230,500	0	230,500	286,246	0	286,246	440,543	0	440,543
Permits Fund	112,739	643,275	15,000	658,275	745,279	5,746	751,025	19,989	0	19,989
Licenses Fund	1,990	190,606	0	190,606	191,336	692	192,028	568	0	568
Pasta Montana Tax Increment Fund	0	0	0	0	0	0	0	0	0	0
Ag Tech Park Fund	(5,000)	248,000	0	248,000	237,190	0	237,190	5,810	0	5,810
Total Special Revenue Funds	4,271,504	11,752,119	1,638,016	13,390,135	13,030,813	314,539	13,345,352	4,316,287	503,814	3,812,473
Debt Service Funds										
Improvement Districts Revolving Fund	653,863	253,652	0	253,652	82,299	0	82,299	825,216	825,216	0
Soccer Park Bonds	61,687	248,642	0	248,642	189,700	0	189,700	120,629	0	120,629
Tax Increment Bond Fund	2,354,652	2,335,000	0	2,335,000	2,548,683	360,000	2,908,683	1,780,969	1,780,969	0
Total Debt Service Funds	3,070,202	2,837,294	0	2,837,294	2,820,682	360,000	3,180,682	2,726,814	2,606,185	120,629
Capital Project Funds										
General Capital Fund	150,019	0	0	0	12,033	0	12,033	137,986	0	137,986
Hazard Removal Fund	8,569	50,000	40,000	90,000	52,518	0	52,518	46,051	0	46,051
Sidewalk Hazard Removal Fund	34	0	0	0	32	0	32	2	0	2
Total Capital Project Funds	158,622	50,000	40,000	90,000	64,583	0	64,583	184,039	0	184,039

Appendix A. Balances & Changes by Fund for Year Ending June 30, 2006

	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	4,464,583	7,758,100	0	7,758,100	7,773,374	22,960	7,796,334	4,426,349	3,601,387	824,962
Sewer Fund	5,488,140	6,134,059	0	6,134,059	6,889,336	9,017	6,898,353	4,723,846	3,747,989	975,857
Storm Drain Fund	1,616,302	1,659,400	0	1,659,400	1,593,024	144	1,593,168	1,682,534	986,158	696,376
Sanitation Fund	759,965	2,825,598	0	2,825,598	2,879,104	13,490	2,892,594	692,969	222,750	470,219
Electric Utility Fund	(16,301)	3,932,857	0	3,932,857	3,928,728	0	3,928,728	(12,172)	0	(12,172)
Safety Services Fund	154,975	869,606	237,190	1,106,796	1,097,386	11,927	1,109,313	152,458	0	152,458
Parking Fund	352,663	603,000	0	603,000	737,741	540	738,281	217,382	61,150	156,232
Golf Courses Fund	(424,491)	1,143,155	4,600	1,147,755	1,460,066	9,786	1,469,852	(746,588)	237,718	(984,306)
Swim Pools Fund	(484,055)	345,885	510,500	856,385	855,978	3,861	859,839	(487,509)	0	(487,509)
Recreation Fund	(157,920)	225,875	189,372	415,247	374,359	6,734	381,093	(123,766)	20,694	(144,460)
Civic Center Events Fund	11,399	360,964	200,000	560,964	585,204	2,959	588,163	(15,800)	0	(15,800)
Total Enterprise Funds	11,814,138	25,858,499	1,141,662	27,000,161	28,174,300	81,418	28,255,718	10,558,581	8,887,547	1,671,034
Internal Service Funds										
Administrative Services Fund	5,417	256,647	0	256,647	258,908	3,156	262,064	0	0	0
Central Communications Fund	16,920	80,963	0	80,963	79,883	726	80,609	17,274	0	17,274
Health and Benefits Fund	(2,297,823)	4,083,897	369,518	4,453,415	4,083,897	0	4,083,897	(1,928,305)	0	(1,928,305)
Insurance & Safety Fund	21,998	1,113,384	0	1,113,384	1,113,974	948	1,114,922	20,460	0	20,460
Fiscal Services Fund	68,846	1,474,358	0	1,474,358	1,484,331	12,632	1,496,963	46,241	0	46,241
Information Tech Fund	438,964	937,595	40,530	978,125	923,115	4,824	927,939	489,150	443,003	46,147
Central Garage Fund	2,888,127	1,654,763	0	1,654,763	1,434,261	98,525	1,532,786	3,010,104	2,633,312	376,792
Facilities Maintenance Fund	(67,296)	453,918	0	453,918	400,074	0	400,074	(13,452)	0	(13,452)
Engineering Fund	(88,223)	848,994	172,000	1,020,994	954,437	11,342	965,779	(33,008)	76,592	(109,600)
Public Works Fund	58,483	357,736	0	357,736	353,685	2,775	356,460	59,759	2,000	57,759
Park & Rec Admin Fund	18,533	263,849	0	263,849	267,472	2,889	270,361	12,021	0	12,021
Civic Center Facility Services Fund	219,263	358,994	0	358,994	380,549	1,829	382,378	195,879	97,116	98,763
Total Internal Service Funds	1,283,209	11,885,098	582,048	12,467,146	11,734,586	139,646	11,874,232	1,876,123	3,252,023	(1,375,900)
Trust & Agency Funds										
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	23,785,347	70,868,794	3,761,726	74,630,520	71,804,553	3,761,726	75,566,279	22,849,588	15,421,105	7,428,483