

## RESOLUTION 9578

### ANNUAL BUDGET RESOLUTION REVISED

A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL  
APPROPRIATIONS FOR THE FISCAL YEAR  
BEGINNING JULY 1, 2006 AND ENDING JUNE 30, 2007

- 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 18<sup>th</sup> day of July, 2006.

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Dona Stebbins, Mayor

ATTEST:

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Peggy Bourne, City Clerk

(SEAL OF CITY)

Approved as for legal content:

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City Attorney

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

I, Peggy Bourne, City Clerk of the City of Great Falls, Montana, do hereby certify that the foregoing Resolution 9578 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 18<sup>th</sup> day of July, 2006, and approved by the Mayor of said City on the 18th day of July, 2006.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said City this 18th day July, 2006.

(SEAL OF CITY)

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Peggy Bourne, City Clerk

**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 2006 / 2007 Annual Operating Budget for 7 PM, Tuesday, July 11, 2006, 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

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**FOR OFFICE USE ONLY**

Publication Dates:     July 2, 2006  
                                  July 9, 2006

**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			
<b>General Fund</b>	2,575,977	19,647,120	361,000	20,008,120	17,309,352	2,698,768	20,008,120	2,575,977	0	2,575,977
<b>Special Revenue Funds</b>										
Tax Increment Fund	0	472,966	0	472,966	201,031	271,935	472,966	0	0	0
Planning Fund	55,937	538,333	135,808	674,141	667,811	6,330	674,141	55,937	0	55,937
CTEP Projects Fund	253	0	0	0	10,738	0	10,738	(10,485)	0	(10,485)
Lighting Districts Fund	682,205	1,183,073	0	1,183,073	1,174,275	0	1,174,275	691,003	0	691,003
Historic Bridge Fund	(22,892)	0	0	0	0	0	0	(22,892)	0	(22,892)
Support & Innovation Fund	18,669	163,060	375,879	538,939	536,939	0	536,939	20,669	0	20,669
911 Special Revenue Fund	501,671	332,000	0	332,000	36,407	260,642	297,049	536,622	0	536,622
Police Special Revenue Fund	242,022	79,030	0	79,030	114,384	0	114,384	206,668	206,668	0
Fire Special Revenue Fund	19,626	2,900	0	2,900	494	0	494	22,032	0	22,032
Public Works Special Revenue Fund	51,936	0	0	0	4,210	0	4,210	47,726	0	47,726
Street District Fund	459,188	4,124,458	45,760	4,170,218	4,354,586	20,642	4,375,228	254,178	0	254,178
Library Fund	494,466	383,577	777,638	1,161,215	1,168,410	13,450	1,181,860	473,821	115,580	358,241
Library Foundation Fund	105,672	139,350	0	139,350	128,787	0	128,787	116,235	0	116,235
Park & Recreation Special Revenue Fund	405,062	88,300	25,000	113,300	133,246	0	133,246	385,116	294,996	90,120
River's Edge Trail Special Revenue Fund	25,252	0	0	0	59	0	59	25,193	0	25,193
Lewis & Clark Signature Event Fund	0	0	0	0	0	0	0	0	0	0
Multi-Sports Special Revenue Fund	0	0	0	0	0	0	0	0	0	0
Natural Resources Fund	21	336,325	250,433	586,758	582,011	4,747	586,758	21	0	21
Portage Meadows Fund	16,604	22,990	0	22,990	22,990	0	22,990	16,604	0	16,604
Housing Authority Fund	0	1,012,510	0	1,012,510	997,873	14,637	1,012,510	0	0	0
Federal Block Grants Fund	764,219	1,205,377	0	1,205,377	980,377	1,931	982,308	987,288	0	987,288
Federal Home Grant Fund	(30,264)	412,086	0	412,086	410,586	316	410,902	(29,080)	0	(29,080)
Special Development Grant Fund	0	0	0	0	0	0	0	0	0	0
Community Development Fund	84,362	219,715	0	219,715	240,115	1,851	241,966	62,111	0	62,111
Economic Revolving Fund	146,669	195,500	0	195,500	260,039	0	260,039	82,130	0	82,130
Permits Fund	211,891	704,879	15,000	719,879	844,070	7,754	851,824	79,946	0	79,946
Licenses Fund	164	191,423	0	191,423	190,600	823	191,423	164	0	164
Pasta Montana Tax Increment Fund	0	0	0	0	0	0	0	0	0	0
Ag Tech Park Fund	(5,050)	0	0	0	0	0	0	(5,050)	0	(5,050)
<b>Total Special Revenue Funds</b>	<b>4,227,683</b>	<b>11,807,852</b>	<b>1,625,518</b>	<b>13,433,370</b>	<b>13,060,038</b>	<b>605,058</b>	<b>13,665,096</b>	<b>3,995,957</b>	<b>617,244</b>	<b>3,378,713</b>
<b>Debt Service Funds</b>										
Master Debt SILD	0	12,208	0	12,208	5,265	0	5,265	6,943	0	6,943
Improvement Districts Revolving Fund	611,913	229,176	0	229,176	114,516	100,000	214,516	626,573	626,573	0
Soccer Park Bonds	106,942	194,900	0	194,900	186,326	0	186,326	115,516	0	115,516
Tax Increment Bond Fund	2,976,557	2,352,000	0	2,352,000	2,512,526	261,000	2,773,526	2,555,031	2,555,031	0
<b>Total Debt Service Funds</b>	<b>3,695,412</b>	<b>2,788,284</b>	<b>0</b>	<b>2,788,284</b>	<b>2,818,633</b>	<b>361,000</b>	<b>3,179,633</b>	<b>3,304,063</b>	<b>3,181,604</b>	<b>122,459</b>
<b>Capital Project Funds</b>										
General Capital Fund	69,969	44,502	104,040	148,542	47,245	0	47,245	171,266	0	171,266
City Lighting Construction	0	0	0	0	0	0	0	0	0	0
Improvement District Projects Fund	0	0	0	0	0	0	0	0	0	0
Hazard Removal Fund	63,679	50,000	0	50,000	52,047	0	52,047	61,632	0	61,632
Sidewalk Hazard Removal Fund	1,105	0	0	0	79	0	79	1,026	0	1,026
<b>Total Capital Project Funds</b>	<b>134,753</b>	<b>94,502</b>	<b>104,040</b>	<b>198,542</b>	<b>99,371</b>	<b>0</b>	<b>99,371</b>	<b>233,924</b>	<b>0</b>	<b>233,924</b>

## 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			
<b>Enterprise Funds</b>										
Water Fund	7,416,510	8,370,929	0	8,370,929	9,797,978	24,100	9,822,078	5,965,361	3,712,980	2,252,381
Sewer Fund	7,943,694	6,586,550	0	6,586,550	7,560,008	8,181	7,568,189	6,962,055	4,790,738	2,171,317
Storm Drain Fund	3,834,306	1,735,000	0	1,735,000	2,367,989	158	2,368,147	3,201,159	1,028,595	2,172,564
Sanitation Fund	724,624	2,886,775	0	2,886,775	3,526,853	14,510	3,541,363	70,036	0	70,036
Electric Utility Fund	(179,804)	17,521,000	0	17,521,000	16,332,547	0	16,332,547	1,008,649	0	1,008,649
Safety Services Fund	228,570	929,501	250,440	1,179,941	1,178,487	14,503	1,192,990	215,521	0	215,521
Parking Fund	279,454	605,350	0	605,350	762,661	665	763,326	121,478	56,601	64,877
Golf Courses Fund	(948,147)	1,149,900	4,600	1,154,500	1,440,034	5,317	1,445,351	(1,238,998)	237,718	(1,476,716)
Swim Pools Fund	(372,592)	341,680	552,396	894,076	888,931	2,049	890,980	(369,496)	0	(369,496)
Recreation Fund	(86,107)	225,165	193,527	418,692	331,547	5,629	337,176	(4,591)	20,694	(25,285)
Civic Center Events Fund	64,984	299,110	216,000	515,110	512,693	2,326	515,019	65,075	16,406	48,669
<b>Total Enterprise Funds</b>	<b>18,905,492</b>	<b>40,650,960</b>	<b>1,216,963</b>	<b>41,867,923</b>	<b>44,699,728</b>	<b>77,438</b>	<b>44,777,166</b>	<b>15,996,249</b>	<b>9,863,732</b>	<b>6,132,517</b>
<b>Internal Service Funds</b>										
Administrative Services Fund	11,615	275,691	0	275,691	272,479	3,212	275,691	11,615	0	11,615
Central Communications Fund	23,021	84,309	0	84,309	84,309	1,028	85,337	21,993	0	21,993
Health and Benefits Fund	(861,112)	4,657,767	350,000	5,007,767	4,657,767	0	4,657,767	(511,112)	0	(511,112)
Insurance & Safety Fund	28,340	1,266,734	0	1,266,734	1,266,734	831	1,267,565	27,509	0	27,509
Fiscal Services Fund	128,926	1,579,519	0	1,579,519	1,565,453	14,067	1,579,520	128,925	0	128,925
Information Tech Fund	349,409	1,072,227	20,404	1,092,631	1,006,242	6,883	1,013,125	428,915	356,939	71,976
Central Garage Fund	712,114	1,443,583	0	1,443,583	1,732,864	53,839	1,786,703	368,994	113,562	255,432
Facilities Maintenance Fund	0	0	0	0	0	0	0	0	0	0
Engineering Fund	61,139	899,597	160,024	1,059,621	1,032,870	10,286	1,043,156	77,604	0	77,604
Public Works Fund	63,872	411,721	0	411,721	410,709	2,374	413,083	62,510	5,000	57,510
Park & Rec Admin Fund	0	0	0	0	0	0	0	0	0	0
Civic Center Facility Services Fund	210,465	415,621	0	415,621	415,621	3,165	418,786	207,300	97,116	110,184
<b>Total Internal Service Funds</b>	<b>727,789</b>	<b>12,106,769</b>	<b>530,428</b>	<b>12,637,197</b>	<b>12,445,048</b>	<b>95,685</b>	<b>12,540,733</b>	<b>824,253</b>	<b>572,617</b>	<b>251,636</b>
<b>Trust &amp; Agency Funds</b>										
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
<b>Total Trust &amp; Agency Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total All Budgeted Funds</b>	<b>30,267,106</b>	<b>87,095,487</b>	<b>3,837,949</b>	<b>90,933,436</b>	<b>90,432,170</b>	<b>3,837,949</b>	<b>94,270,119</b>	<b>26,930,423</b>	<b>14,235,197</b>	<b>12,695,226</b>