

RESOLUTION NO. 9662

ANNUAL BUDGET RESOLUTION

A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2007 AND ENDING JUNE 30, 2008

- 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 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 _____, 2007.

Dona Stebbins, Mayor

ATTEST:

Peggy 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 Bourne, City Clerk of the City of Great Falls, Montana, do hereby certify that the foregoing Resolution No. 9662 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 ____, 2007, and approved by the Mayor of said City on the__ day of _____, 2007.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of
said City this ___ day of _____, 2007.

(SEAL OF CITY)

Peggy Bourne, City Clerk

Appendix A. Balances & Changes by Fund for Year Ending June 30, 2008

	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	2,919,606	21,404,517	236,000	21,640,517	18,823,690	2,814,186	21,637,876	2,922,247	301,032	2,621,215
Special Revenue Funds										
Tax Increment Fund	0	473,066	0	473,066	175,039	297,935	472,974	92	0	92
Planning Fund	68,077	552,364	143,564	695,928	689,598	6,330	695,928	68,077	0	68,077
CTEP Projects Fund	12,069	0	0	0	11,232	0	11,232	837	0	837
Lighting Districts Fund	781,870	1,193,418	0	1,193,418	1,205,032	0	1,205,032	770,256	0	770,256
Historic Bridge Fund	(23,284)	0	0	0	0	0	0	(23,284)	0	(23,284)
Support & Innovation Fund	21,715	163,060	375,879	538,939	536,566	0	536,566	24,088	0	24,088
911 Special Revenue Fund	478,197	392,000	0	392,000	39,279	282,112	321,391	548,806	0	548,806
Police Special Revenue Fund	271,412	32,000	0	32,000	119,682	0	119,682	183,730	183,730	0
Fire Special Revenue Fund	33,337	5,600	0	5,600	515	0	515	38,422	0	38,422
Public Works Special Revenue Fund	47,712	0	0	0	536	0	536	47,176	0	47,176
Street District Fund	489,121	4,238,232	0	4,238,232	4,506,025	20,642	4,526,667	200,686	0	200,686
Library Fund	390,886	422,850	765,000	1,187,850	1,197,004	13,450	1,210,454	368,282	115,580	252,702
Library Foundation Fund	105,563	261,100	0	261,100	258,732	0	258,732	107,931	0	107,931
Park & Recreation Special Revenue Fund	399,886	100,500	25,000	125,500	123,629	0	123,629	401,757	294,996	106,761
River's Edge Trail Special Revenue Fund	23,499	0	0	0	22	0	22	23,477	0	23,477
Natural Resources Fund	29,855	340,825	265,982	606,807	601,963	4,747	606,710	29,952	0	29,952
Portage Meadows Fund	20,664	22,990	0	22,990	27,458	0	27,458	16,196	0	16,196
Housing Authority Fund	0	1,040,276	0	1,040,276	1,025,639	14,637	1,040,276	0	0	0
Federal Block Grants Fund	4,688	1,283,857	0	1,283,857	1,285,851	1,931	1,287,782	763	0	763
Federal Home Grant Fund	12,690	410,374	0	410,374	421,846	316	422,162	902	0	902
Community Development Fund	58,462	234,560	0	234,560	234,559	1,851	236,410	56,612	0	56,612
Economic Revolving Fund	11,446	191,985	0	191,985	201,952	0	201,952	1,479	0	1,479
Permits Fund	236,619	786,570	0	786,570	852,362	7,754	860,116	163,073	0	163,073
Licenses Fund	830	221,717	0	221,717	221,717	823	222,540	7	0	7
Ag Tech Park Fund	50,863	0	0	0	0	0	0	50,863	0	50,863
Total Special Revenue Funds	3,526,177	12,367,344	1,575,425	13,942,769	13,736,238	652,528	14,388,766	3,080,180	594,306	2,485,874
Debt Service Funds										
Master Debt SILD	(5,796)	12,087	0	12,087	25,628	0	25,628	(19,337)	0	(19,337)
Improvement Districts Revolving Fund	641,111	218,813	0	218,813	141,264	0	141,264	718,660	718,660	0
Soccer Park Bonds	94,118	194,900	0	194,900	187,950	0	187,950	101,068	0	101,068
Swim Pool Rehab GO Bond	0	280,000	0	280,000	260,800	0	260,800	19,200	0	19,200
Tax Increment Bond Fund	2,871,507	2,352,000	0	2,352,000	2,519,019	454,000	2,973,019	2,250,488	2,250,488	0
Total Debt Service Funds	3,600,940	3,057,800	0	3,057,800	3,134,661	454,000	3,588,661	3,070,079	2,969,148	100,931
Capital Project Funds										
General Capital Fund	1,398,665	10,000	348,000	358,000	352,469	0	352,469	1,404,196	0	1,404,196
City Lighting Construction	1,748	0	0	0	0	0	0	1,748	0	1,748
Improvement District Projects Fund	0	0	0	0	0	0	0	0	0	0
Hazard Removal Fund	49,889	50,000	0	50,000	51,667	0	51,667	48,222	0	48,222
Sidewalk Hazard Removal Fund	59	0	0	0	59	0	59	0	0	0
Total Capital Project Funds	1,450,361	60,000	348,000	408,000	404,195	0	404,195	1,454,166	0	1,454,166

Appendix A. Balances & Changes by Fund for Year Ending June 30, 2008

	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	4,469,583	10,003,080	0	10,003,080	10,005,862	24,100	10,029,962	4,442,701	3,632,768	809,933
Sewer Fund	4,518,013	7,260,279	0	7,260,279	7,912,324	8,181	7,920,505	3,857,787	3,810,337	47,450
Storm Drain Fund	3,392,853	1,831,800	0	1,831,800	2,455,924	158	2,456,082	2,768,571	1,028,595	1,739,976
Sanitation Fund	211,511	3,169,122	0	3,169,122	2,956,376	14,510	2,970,886	409,747	126,371	283,376
Electric Utility Fund	(971,490)	6,166,000	0	6,166,000	6,723,891	0	6,723,891	(1,529,381)	0	(1,529,381)
Safety Services Fund	179,489	1,013,643	271,216	1,284,859	1,350,257	14,503	1,364,760	99,588	0	99,588
Parking Fund	230,660	558,750	0	558,750	702,003	665	702,668	86,742	64,266	22,476
Golf Courses Fund	(1,274,266)	1,294,582	79,600	1,374,182	1,368,406	5,317	1,373,723	(1,273,807)	237,718	(1,511,525)
Swim Pools Fund	(166,980)	324,491	566,504	890,995	864,335	2,049	866,384	(142,369)	0	(142,369)
Recreation Fund	69,784	392,875	220,438	613,313	570,895	5,629	576,524	106,573	0	106,573
Civic Center Events Fund	109,297	352,220	216,352	568,572	581,256	2,326	583,582	94,287	5,251	89,036
Total Enterprise Funds	10,768,454	32,366,842	1,354,110	33,720,952	35,491,529	77,438	35,568,967	8,920,439	8,905,306	15,133
Internal Service Funds										
Administrative Services Fund	(7,886)	299,162	0	299,162	295,950	3,212	299,162	(7,886)	0	(7,886)
Central Communications Fund	80,349	82,950	0	82,950	83,015	1,028	84,043	79,256	0	79,256
Health and Benefits Fund	(637,081)	5,018,960	350,000	5,368,960	5,018,960	0	5,018,960	(287,081)	0	(287,081)
Insurance & Safety Fund	98,122	1,413,190	0	1,413,190	1,413,190	831	1,414,021	97,291	0	97,291
Fiscal Services Fund	56,007	1,698,775	0	1,698,775	1,684,708	14,067	1,698,775	56,007	0	56,007
Information Tech Fund	444,793	1,172,093	21,792	1,193,885	1,110,705	6,883	1,117,588	521,090	439,630	81,460
Central Garage Fund	1,325,396	1,735,471	0	1,735,471	1,442,674	8,039	1,450,713	1,610,154	940,528	669,626
Engineering Fund	205,124	1,035,634	162,710	1,198,344	1,150,619	10,286	1,160,905	242,563	104,823	137,740
Public Works Administration Fund	78,446	430,341	0	430,341	429,666	2,374	432,040	76,747	7,000	69,747
Civic Center Facility Services Fund	142,873	460,264	0	460,264	481,765	3,165	484,930	118,207	97,116	21,091
Total Internal Service Funds	1,786,143	13,346,840	534,502	13,881,342	13,111,252	49,885	13,161,137	2,506,348	1,589,097	917,251
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	24,051,681	82,603,343	4,048,037	86,651,380	84,701,565	4,048,037	88,749,602	21,953,459	14,358,889	7,594,570