

RESOLUTION NO. 10240
ANNUAL BUDGET RESOLUTION
A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL
APPROPRIATIONS FOR THE FISCAL YEAR
BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019

WHEREAS, Montana Code Annotated (MCA), 7-6-4024, requires that the budget be approved and adopted by resolution by the later of the first Thursday after the first Tuesday in September or within 30 calendar days of receiving certified taxable values from the Department of Revenue, and

WHEREAS, the notice of hearing on budget increase from property taxes was published in accordance with Section 2-9-212(2)(b), MCA, and

WHEREAS, the notice of hearing on preliminary budget was published in accordance with Section 7-1-4127, MCA, as required by Section 7-6-4021, MCA, and

WHEREAS, the hearing on preliminary budget and budget increase from property taxes was held in accordance with Section 7-1-4131, MCA, and Section 7-6-4024, MCA, and,

WHEREAS, the Official City Code of the City of Great Falls, Title 2, Chapter 3, Section 2.3.040 states the Municipal Court Clerk salary set by Commission resolution, and,

WHEREAS, the Government Finance Officers Association recommends an unreserved fund balance in the General Fund of “no less than two months of regular general operating revenues or regular general fund operating expenditures”,

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 fund’s 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 for obligations related to debt approved by the governing body;
 - b. trust funds for obligations authorized by trust covenants;

- c. any fund for federal, state, local or private grants and shared revenue accepted and approved by the governing body;
 - d. any fund for special assessments approved by the governing body;
 - e. the 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 fund appropriations (enterprise and internal service funds);
 - b. general fund for fee supported services;
 - c. information technology fund for fee supported mapping services;
 - d. natural resources fund for fee supported forestry services; and,
 - e. permits fund. (7-6-4012, MCA)
- 2.3 The authority to make transfers of appropriations between funds is retained by the City Commission.
- 2.4 The City Manager is hereby delegated the authority to make transfers or revisions within appropriations of any fund.
- 2.5 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.
- 2.6 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.

Section 9. – Municipal Court Clerk Salary

The City Manager is authorized to administratively set the salary of the Municipal Court Clerk using the following salary range:

Municipal Court Clerk	\$42,692 to \$64,038
-----------------------	----------------------

Section 10. – Fund Balance

As permitted by Section 7-6-4034, MCA, the General Fund unreserved fund balance shall be considered adequate at 22% of annual appropriations. All other tax levy supported funds shall be considered adequate at 17% of annual appropriations. An unreserved fund balance for other operating funds of the City shall be considered adequate at a range of 8% to 22% of annual appropriations for seasonal operations, and 8% to 22% of annual appropriations for all other operating funds.

Such unreserved fund balances shall be used to meet extended revenue cycles, meet short term economic difficulties, respond to unique opportunities, provide for one-time expenditures, and respond to emergency and disaster situations. The balances should not be available to meet recurring operating expenses.

PASSED AND ADOPTED by the City Commission of the City of Great Falls, Montana,

July 17, 2018.

Bob Kelly, Mayor

ATTEST:

Lisa Kunz, City Clerk

(Seal of the City)

APPROVED FOR LEGAL CONTENT:

Sara R. Sexe, City Attorney

Funds	Beginning Balance	+ Working Capital Sources			- Working Capital Uses			Ending Balance	Reserved Balance	Available Balance
		Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses			
General	6,992,892	31,886,718	0	31,886,718	30,206,911	1,661,607	31,868,518	7,011,092	0	7,011,092
Special Revenue Funds										
Park & Rec Special Revenue	543,130	60,100	0	60,100	84,094	0	84,094	519,136	325,352	193,784
Parkland Trust	19,522	0	0	0	0	0	0	19,522	19,522	0
Library	913,910	995,010	350,000	1,345,010	1,386,245	0	1,386,245	872,675	560,880	311,795
Library Foundation	246,696	108,275	0	108,275	102,775	0	102,775	252,196	252,196	0
Planning & Comm Dev	89,340	820,198	271,932	1,092,130	1,092,130	0	1,092,130	89,340	0	89,340
Central MT Ag Tech TID	911,070	225,340	0	225,340	17,724	0	17,724	1,118,686	1,118,686	0
Airport TID	107,685	21,162	0	21,162	2,049	0	2,049	126,798	126,798	0
Downtown TID	317,922	68,663	0	68,663	6,213	0	6,213	380,372	380,372	0
East Industrial Ag Tech TID	208,446	182,849	0	182,849	14,005	0	14,005	377,290	377,290	0
Economic Revolving	20,254	0	0	0	0	0	0	20,254	15,615	4,639
Permits	1,837,514	1,050,754	0	1,050,754	1,401,866	0	1,401,866	1,486,402	0	1,486,402
Licenses	0	0	0	0	0	0	0	0	0	0
Natural Resources	298,389	432,256	256,277	688,533	690,595	0	690,595	296,327	31,866	264,461
Portage Meadow	33,866	61,564	0	61,564	61,032	0	61,032	34,398	0	34,398
Park Maintenance District	0	1,500,000	0	1,500,000	1,500,000	0	1,500,000	0	0	0
Street District	4,598,218	6,219,015	0	6,219,015	9,281,270	36,041	9,317,311	1,499,922	0	1,499,922
Support & Innovation	73,416	648,250	0	648,250	648,250	0	648,250	73,416	0	73,416
Gas Tax BaRSAA	0	720,822	36,041	756,863	756,863	0	756,863	0	0	0
911 Special Revenue	575,845	612,447	0	612,447	0	356,674	356,674	831,618	831,618	0
Police Special Revenue	172,480	37,761	0	37,761	900	0	900	209,341	209,341	0
HIDTA Special Revenue	(2,861)	216,975	0	216,975	62,372	0	62,372	151,742	151,742	0
Fire Special Revenue	101,647	6,600	0	6,600	50,000	0	50,000	58,247	58,247	0
Federal Block Grant	1,011,567	776,621	0	776,621	816,948	0	816,948	971,240	971,240	0
HOME Grant	(5,371)	285,831	0	285,831	193,885	0	193,885	86,575	86,575	0
CTEP Projects	0	0	0	0	0	0	0	0	0	0
Housing Authority	0	1,519,045	0	1,519,045	1,519,045	0	1,519,045	0	0	0
Street Lighting Districts	2,105,535	1,164,252	0	1,164,252	1,411,356	0	1,411,356	1,858,431	0	1,858,431
Special Revenue Funds Total	14,178,224	17,733,790	914,250	18,648,040	21,099,617	392,715	21,492,332	11,333,932	5,517,340	5,816,592
Debt Service Funds										
Soccer Park Bond	69,523	171,000	0	171,000	169,751	0	169,751	70,772	70,772	0
West Bank TID	1,015,409	435,724	0	435,724	244,820	0	244,820	1,206,313	1,206,313	0
Improvement District Revolving	63,271	44,741	0	44,741	5,654	0	5,654	102,358	102,358	0
Master Debt SILD	16,356	15,984	0	15,984	7,150	0	7,150	25,190	25,190	0
General Obligation Taxable Bond	6,067	0	147,275	147,275	147,275	0	147,275	6,067	6,067	0
Debt Service Funds Total	1,170,626	667,449	147,275	814,724	574,650	0	574,650	1,410,700	1,410,700	0
Capital Projects Funds										
General Capital Projects	1,288,093	0	0	0	0	0	0	1,288,093	1,288,093	0
Improvement Districts Projects	5,605	0	0	0	0	0	0	5,605	5,605	0
Street Lighting Construction	0	0	0	0	0	0	0	0	0	0
Hazard Removal	51,068	0	0	0	0	0	0	51,068	51,068	0
Capital Projects Funds Total	1,344,766	0	0	0	0	0	0	1,344,766	1,344,766	0
Enterprise Funds										
Golf Courses	(1,072,879)	1,467,415	0	1,467,415	1,465,730	0	1,465,730	(1,071,194)	0	(1,071,194)
Water	10,361,863	12,962,268	0	12,962,268	18,010,391	0	18,010,391	5,313,740	3,598,212	1,715,528
Sewer	10,403,309	11,051,267	0	11,051,267	11,065,071	0	11,065,071	10,389,505	4,914,171	5,475,334
Storm Drain	3,011,198	2,700,527	0	2,700,527	3,263,023	0	3,263,023	2,448,702	756,282	1,692,420
Sanitation	768,729	3,802,839	0	3,802,839	4,062,807	0	4,062,807	508,761	259,971	248,790
Swimming Pools	130,979	570,250	267,861	838,111	884,958	0	884,958	84,132	0	84,132
911 Dispatch Center	612,075	1,789,841	356,674	2,146,515	2,122,333	0	2,122,333	636,257	636,257	0
Parking	289,401	540,100	0	540,100	641,220	0	641,220	188,281	49,026	139,255
Recreation	223,981	425,880	39,206	465,086	545,464	0	545,464	143,603	11,561	132,042
Multiports	40,050	150,475	0	150,475	156,942	0	156,942	33,583	0	33,583
Ice Breaker Run	15,771	73,150	0	73,150	71,920	0	71,920	17,001	0	17,001
Civic Center Events	87,705	357,341	265,913	623,254	623,254	0	623,254	87,705	28,848	58,857
Special State Projects	0	383,402	0	383,402	383,402	0	383,402	0	0	0
Port Authority	136,796	0	0	0	0	0	0	136,796	136,796	0
Enterprise Funds Total	25,008,980	36,274,755	929,654	37,204,409	43,296,515	0	43,296,515	18,916,874	10,391,124	8,525,750
Internal Service Funds										
Central Garage	2,482,862	3,176,612	0	3,176,612	3,142,048	0	3,142,048	2,517,426	2,160,215	357,211
Information Tech	215,610	1,392,794	0	1,392,794	1,342,737	0	1,342,737	265,667	213,953	51,714
Insurance & Safety	863,373	859,952	0	859,952	903,895	0	903,895	819,430	801,096	18,334
Health & Benefits	(642,495)	10,034,485	0	10,034,485	10,037,440	0	10,037,440	(645,450)	0	(645,450)
Human Resources	201,962	538,960	0	538,960	538,960	0	538,960	201,962	150,000	51,962
City Telephone	22,669	59,913	0	59,913	48,964	0	48,964	33,618	0	33,618
Fiscal Services	212,624	1,702,895	0	1,702,895	1,704,295	0	1,704,295	211,224	0	211,224
Engineering	152,232	1,622,974	63,143	1,686,117	1,723,584	0	1,723,584	114,765	62,251	52,514
Public Works Admin	237,054	656,372	0	656,372	653,751	0	653,751	239,675	5,271	234,404
Civic Center Facility Services	227,932	598,497	0	598,497	598,497	0	598,497	227,932	97,116	130,816
Internal Service Funds Total	3,973,824	20,643,454	63,143	20,706,597	20,694,171	0	20,694,171	3,986,250	3,489,902	496,348
Total	52,669,312	107,206,166	2,054,322	109,260,488	115,871,864	2,054,322	117,926,186	44,003,614	22,153,832	21,849,782