

**RESOLUTION NO. 10350**  
**ANNUAL BUDGET RESOLUTION**  
**A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL**  
**APPROPRIATIONS FOR THE FISCAL YEAR**  
**BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021**

**WHEREAS**, Mont. Code Ann. § 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 preliminary budget was published in accordance with Mont. Code Ann. § 7-1-4127, as required by Mont. Code Ann. § 7-6-4021; and

**WHEREAS**, the hearing on preliminary budget was held in accordance with Mont. Code Ann. §§ 7-1-4131 and 7-6-4024; and

**WHEREAS**, Section 2.3.040 of the Official Code of the City of Great Falls states that the salary of the Municipal Court Clerk shall be 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
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Section 10. – Fund Balance

As permitted by Mont. Code Ann. § 7-6-4034, 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 17% of annual appropriations for seasonal operations, and 8% to 17% 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 21, 2020.

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Bob Kelly, Mayor

ATTEST:

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Lisa Kunz, City Clerk

(Seal of the City)

APPROVED FOR LEGAL CONTENT:

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Sara R. Sexe, City Attorney

Res. 10350 Appendix A. Balances & Changes by Fund for Year Ending June 30, 2021

City of Great Falls, Montana

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	8,581,677	34,134,143	0	34,134,143	33,347,070	1,659,178	35,006,248	7,709,572	0	7,709,572
<b>Special Revenue Funds</b>										
Park & Rec Special Revenue	951,466	77,900	0	77,900	65,519	0	65,519	963,847	379,204	584,643
Parkland Trust	133,787	0	0	0	0	0	0	133,787	133,787	0
Library	387,954	1,096,029	350,000	1,446,029	1,444,629	0	1,444,629	389,354	101,880	287,474
Library Foundation	308,813	108,375	0	108,375	102,775	0	102,775	314,413	314,413	0
Planning & Comm Dev	79,169	1,105,811	271,932	1,377,743	1,358,443	0	1,358,443	98,469	0	98,469
Central MT Ag Tech TID	1,340,168	233,000	0	233,000	114,763	0	114,763	1,458,405	1,458,405	0
Airport TID	91,434	58,200	0	58,200	4,862	0	4,862	144,772	144,772	0
Downtown TID	1,715,205	1,184,000	0	1,184,000	89,949	0	89,949	2,809,256	2,809,256	0
East Industrial Ag Tech TID	118,811	292,500	0	292,500	264,330	0	264,330	146,981	146,981	0
Economic Revolving	20,400	0	0	0	0	0	0	20,400	20,400	0
Permits	979,440	980,721	0	980,721	1,361,878	0	1,361,878	598,283	0	598,283
Natural Resources	219,955	448,617	256,277	704,894	814,967	0	814,967	109,882	31,886	77,996
Portage Meadow	58,899	65,252	0	65,252	65,267	0	65,267	58,884	0	58,884
Park Maintenance District	1,842,556	1,500,000	0	1,500,000	1,500,000	0	1,500,000	1,842,556	0	1,842,556
Street District	3,764,775	6,194,575	0	6,194,575	8,172,300	50,000	8,222,300	1,737,050	0	1,737,050
Support & Innovation	87,395	726,258	0	726,258	726,258	0	726,258	87,395	0	87,395
Gas Tax BaRSAA	1,288,592	1,000,000	50,000	1,050,000	1,050,000	0	1,050,000	1,288,592	0	1,288,592
911 Special Revenue	794,235	612,447	0	612,447	0	346,674	346,674	1,060,008	1,060,008	0
Police Special Revenue	245,109	37,761	0	37,761	900	0	900	281,970	281,970	0
HIDTA Special Revenue	(45,236)	216,975	0	216,975	70,354	0	70,354	101,385	101,385	0
Fire Special Revenue	53,086	6,600	0	6,600	0	0	0	59,686	59,686	0
Federal Block Grant	992,243	1,283,862	0	1,283,862	808,151	0	808,151	1,467,954	1,467,954	0
HOME Grant	129,442	280,426	0	280,426	280,426	0	280,426	129,442	129,442	0
Housing Authority	0	1,560,383	0	1,560,383	1,560,383	0	1,560,383	0	0	0
Street Lighting Districts	1,781,523	1,123,242	0	1,123,242	1,430,135	0	1,430,135	1,474,630	0	1,474,630
<b>Special Revenue Funds Total</b>	<b>17,339,222</b>	<b>20,192,934</b>	<b>928,209</b>	<b>21,121,143</b>	<b>21,286,289</b>	<b>396,674</b>	<b>21,682,963</b>	<b>16,777,402</b>	<b>8,641,429</b>	<b>8,135,974</b>
<b>Debt Service Funds</b>										
Soccer Park Bond	41,504	164,500	0	164,500	169,265	0	169,265	36,739	36,739	0
West Bank TID	785,389	776,889	0	776,889	319,198	0	319,198	1,243,080	1,243,080	0
Improvement District Revolving	125,493	0	0	0	39,557	0	39,557	85,936	85,936	0
Master Debt SILD	31,674	15,984	0	15,984	3,346	0	3,346	44,312	44,312	0
General Obligation Taxable Bond	8,795	0	144,846	144,846	144,846	0	144,846	8,795	8,795	0
<b>Debt Service Funds Total</b>	<b>992,855</b>	<b>957,373</b>	<b>144,846</b>	<b>1,102,219</b>	<b>676,212</b>	<b>0</b>	<b>676,212</b>	<b>1,418,862</b>	<b>1,418,862</b>	<b>0</b>
<b>Capital Projects Funds</b>										
General Capital Projects	969,453	0	0	0	0	0	0	969,453	969,453	0
Improvement Districts Projects	5,781	0	0	0	0	0	0	5,781	5,781	0
Street Lighting Construction	0	0	0	0	0	0	0	0	0	0
Hazard Removal	45,989	0	0	0	0	0	0	45,989	45,989	0
<b>Capital Projects Funds Total</b>	<b>1,021,222</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,021,222</b>	<b>1,021,223</b>	<b>0</b>
<b>Enterprise Funds</b>										
Golf Courses	(1,305,567)	1,435,578	0	1,435,578	1,319,350	0	1,319,350	(1,189,339)	0	(1,189,339)
Water	8,695,659	13,384,445	0	13,384,445	14,649,298	0	14,649,298	7,430,806	3,940,665	3,490,141
Sewer	13,844,906	10,615,701	0	10,615,701	11,678,833	0	11,678,833	12,781,774	5,251,191	7,530,583
Storm Drain	5,366,705	2,950,800	0	2,950,800	3,948,221	0	3,948,221	4,369,284	950,138	3,419,146
Sanitation	625,578	3,870,325	0	3,870,325	3,979,365	0	3,979,365	516,538	208,111	308,427
Swimming Pools	111,433	478,200	267,861	746,061	763,681	0	763,681	93,813	0	93,813
911 Dispatch Center	765,532	1,949,522	346,674	2,296,196	2,249,640	0	2,249,640	812,088	812,088	0
Parking	411,919	366,900	0	366,900	659,800	0	659,800	119,019	49,026	69,993
Recreation	50,335	408,500	39,206	447,706	520,006	0	520,006	(21,965)	0	(21,965)
Multisports	6,184	152,160	0	152,160	160,443	0	160,443	(2,099)	0	(2,099)
Ice Breaker Run	2,562	72,400	0	72,400	70,874	0	70,874	4,088	0	4,088
Civic Center Events	115,896	379,325	265,913	645,238	648,415	0	648,415	112,719	29,345	83,374
Special State Projects	0	383,402	0	383,402	383,402	0	383,402	0	0	0
Port Authority	127,986	0	0	0	0	0	0	127,986	127,986	0
<b>Enterprise Funds Total</b>	<b>28,819,128</b>	<b>36,447,258</b>	<b>919,654</b>	<b>37,366,912</b>	<b>41,031,328</b>	<b>0</b>	<b>41,031,328</b>	<b>25,154,712</b>	<b>11,368,550</b>	<b>13,786,162</b>
<b>Internal Service Funds</b>										
Central Garage	2,727,547	3,356,383	0	3,356,383	3,013,570	0	3,013,570	3,070,360	1,557,899	1,512,461
Information Tech	232,619	1,527,602	0	1,527,602	1,498,803	0	1,498,803	261,418	242,752	18,666
Insurance & Safety	494,258	1,275,524	0	1,275,524	1,370,226	0	1,370,226	399,556	0	399,556
Health & Benefits	(211,508)	11,214,249	0	11,214,249	11,225,321	0	11,225,321	(222,580)	0	(222,580)
Human Resources	47,719	578,034	0	578,034	584,445	0	584,445	41,308	0	41,308
City Telephone	41,073	77,655	0	77,655	71,988	0	71,988	46,740	0	46,740
Finance	31,513	1,823,378	0	1,823,378	1,823,884	0	1,823,884	31,007	0	31,007
Engineering	89,885	1,665,268	63,143	1,728,411	1,752,386	0	1,752,386	65,910	36,922	28,988
Public Works Admin	95,619	689,853	0	689,853	695,804	0	695,804	89,668	5,271	84,397
Civic Center Facility Services	213,498	638,640	0	638,640	638,640	0	638,640	213,498	97,116	116,382
<b>Internal Service Funds Total</b>	<b>3,762,224</b>	<b>22,846,586</b>	<b>63,143</b>	<b>22,909,729</b>	<b>22,675,067</b>	<b>0</b>	<b>22,675,067</b>	<b>3,996,886</b>	<b>1,939,960</b>	<b>2,056,926</b>
<b>Total</b>	<b>60,516,327</b>	<b>114,578,294</b>	<b>2,055,852</b>	<b>116,634,146</b>	<b>119,015,966</b>	<b>2,055,852</b>	<b>121,071,818</b>	<b>56,078,655</b>	<b>24,390,024</b>	<b>31,688,633</b>