

RESOLUTION NO. 10509
ANNUAL BUDGET RESOLUTION
A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL
APPROPRIATIONS FOR THE FISCAL YEAR
BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

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 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 from property taxes was held in accordance with Section 7-1-4131, MCA, and Section 7-6-4024, MCA, and

WHEREAS, the Official Code of the City of Great Falls, Title 2, Chapter 3, Section 040 states the Municipal Court Clerk salary 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 \$61,796 to \$83,607

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 18, 2023.

Bob Kelly, Mayor

ATTEST:

Lisa Kunz, City Clerk

(Seal of the City)

APPROVED FOR LEGAL CONTENT:

David Dennis, City Attorney

Resolution No. 10509 Annual Budget Resolution: Appendix A

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	10,225,303	37,973,437	0	37,973,437	38,031,225	940,276	38,971,501	9,227,239	2,381,766	6,845,473
Special Revenue Funds										
Covid Recovery Fund	17,953,164	0	0	0	12,842,529	0	12,842,529	5,110,635	5,110,635	0
Park & Rec Special Revenue	590,972	50,800	0	50,800	18,472	0	18,472	623,300	405,777	217,523
Parkland Trust	170,356	0	0	0	0	0	0	170,356	170,356	0
Library	480,978	2,685,975	0	2,685,975	2,606,164	0	2,606,164	560,789	0	560,789
Library Foundation	415,743	248,380	0	248,380	239,730	0	239,730	424,393	424,393	0
Planning & Comm Dev	(70,979)	1,144,452	376,932	1,521,384	1,528,519	0	1,528,519	(78,114)	0	(78,114)
Central MT Ag Tech TID	1,957,575	399,479	0	399,479	125,724	0	125,724	2,231,330	2,231,330	0
Airport TID	33,412	193,336	0	193,336	14,825	0	14,825	211,923	211,923	0
Downtown TID	0	0	0	0	0	0	0	0	0	0
East Industrial Ag Tech TID	183,577	386,606	0	386,606	356,488	0	356,488	213,695	213,695	0
Economic Revolving	20,492	0	0	0	0	0	0	20,492	20,492	0
Permits	811,612	1,407,260	0	1,407,260	1,595,192	0	1,595,192	623,680	0	623,680
Natural Resources	315,128	529,100	256,277	785,377	908,012	0	908,012	192,493	31,886	160,607
Portage Meadows	131,950	71,941	0	71,941	75,117	0	75,117	128,774	0	128,774
Park Maintenance District	3,050,263	1,500,000	0	1,500,000	1,438,657	0	1,438,657	3,111,606	0	3,111,606
Street District	4,725,191	7,984,427	0	7,984,427	10,615,757	0	10,615,757	2,093,861	0	2,093,861
Support & Innovation	87,926	1,029,508	0	1,029,508	1,029,508	0	1,029,508	87,926	0	87,926
Gas Tax BaRSAA	1,648,884	0	0	0	0	0	0	1,648,884	0	1,648,884
911 Special Revenue	1,102,452	612,447	0	612,447	0	346,674	346,674	1,368,225	1,368,225	0
Police Special Revenue	365,952	41,323	0	41,323	900	0	900	406,375	406,375	0
HIDTA Special Revenue	5,067	264,939	0	264,939	77,503	0	77,503	192,503	192,503	0
Fire Special Revenue	78,801	6,600	0	6,600	0	0	0	85,401	85,401	0
Federal Block Grant	1,439,420	1,239,810	0	1,239,810	1,239,810	0	1,239,810	1,439,420	1,439,420	0
HOME Grant	64,206	1,346,236	0	1,346,236	1,346,236	0	1,346,236	64,206	64,206	0
Street Lighting Districts	1,324,064	1,325,660	0	1,325,660	1,471,426	0	1,471,426	1,178,298	0	1,178,298
Special Revenue Funds Total	36,886,206	22,468,279	633,209	23,101,488	37,530,569	346,674	37,877,243	22,110,451	12,376,615	9,733,836
Debt Service Funds										
Soccer Park Bond	35,379	164,500	0	164,500	169,276	0	169,276	30,603	30,603	0
West Bank TID	1,255,747	896,507	0	896,507	331,494	0	331,494	1,820,760	1,820,760	0
Downtown TID Bonds	4,614,977	1,550,000	0	1,550,000	1,030,298	500,000	1,530,298	4,634,679	4,634,679	0
Improvement District Revolving	44,554	0	0	0	1,390	0	1,390	43,164	43,164	0
Master Debt SILD	58,118	11,396	0	11,396	4,246	0	4,246	65,268	65,268	0
General Obligation Taxable Bond	9,020	0	0	0	0	0	0	9,020	9,020	0
Debt Service Funds Total	6,017,795	2,622,403	0	2,622,403	1,536,704	500,000	2,036,704	6,603,494	6,603,494	0
Capital Projects Funds										
General Capital Projects	452,172	0	0	0	0	0	0	452,172	452,172	0
Improvement Districts Projects	5,893	0	0	0	0	0	0	5,893	5,893	0
Downtown TID Capital Projects	989,585	0	0	0	0	0	0	989,585	989,585	0
Hazard Removal	21,036	0	0	0	0	0	0	21,036	21,036	0
Capital Projects Funds Total	1,468,685	0	0	0	0	0	0	1,468,685	1,468,685	0
Enterprise Funds										
Golf Courses	(381,274)	1,735,392	0	1,735,392	1,570,049	0	1,570,049	(215,931)	0	(215,931)
Water	10,832,998	17,742,536	0	17,742,536	17,959,512	0	17,959,512	10,616,022	3,744,182	6,871,840
Sewer	17,283,095	18,135,966	0	18,135,966	21,191,018	0	21,191,018	14,228,043	3,283,869	10,944,174
Storm Drain	6,681,251	7,248,126	500,000	7,748,126	5,657,812	0	5,657,812	8,771,565	946,308	7,825,257
Sanitation	1,707,725	5,110,861	0	5,110,861	5,330,632	0	5,330,632	1,487,954	0	1,487,954
Swimming Pools	516,738	450,950	267,861	718,811	729,258	0	729,258	506,291	0	506,291
911 Dispatch Center	2,694,373	1,832,854	346,674	2,179,528	2,599,480	0	2,599,480	2,274,421	2,274,421	0
Parking	94,605	656,250	0	656,250	736,701	0	736,701	14,154	0	14,154
Recreation	55,352	389,780	39,206	428,986	483,697	0	483,697	641	0	641
Multisports	36,574	93,366	0	93,366	123,033	0	123,033	6,907	0	6,907
Ice Breaker Run	41,895	73,900	0	73,900	70,821	0	70,821	44,974	0	44,974
Civic Center Events	367,806	395,450	0	395,450	692,902	0	692,902	70,354	29,263	41,091
Special State Projects	0	0	0	0	0	0	0	0	0	0
Port Authority	876,457	0	0	0	0	0	0	876,457	127,453	749,004
Enterprise Funds Total	40,807,596	53,865,431	1,153,741	55,019,172	57,144,915	0	57,144,915	38,681,853	10,405,496	28,276,357
Internal Service Funds										
Central Garage	4,683,501	3,710,816	0	3,710,816	3,555,217	0	3,555,217	4,839,100	1,557,899	3,281,201
Information Tech	164,522	2,043,962	0	2,043,962	2,042,855	0	2,042,855	165,629	86,508	79,121
Insurance & Safety	333,304	1,928,361	0	1,928,361	1,938,177	0	1,938,177	323,488	0	323,488
Health & Benefits	2,852,471	10,956,452	0	10,956,452	11,217,763	0	11,217,763	2,591,160	0	2,591,160
Human Resources	38,012	1,096,835	0	1,096,835	1,096,791	0	1,096,791	38,056	0	38,056
City Telephone	67,122	97,591	0	97,591	83,065	0	83,065	81,648	0	81,648
Finance	400,982	2,084,977	0	2,084,977	2,160,385	0	2,160,385	325,574	0	325,574
Engineering	692,214	2,179,600	0	2,179,600	2,654,876	0	2,654,876	216,938	36,922	180,016
Public Works Admin	379,308	803,951	0	803,951	965,951	0	965,951	217,308	5,271	212,037
Civic Center Facility Services	307,202	707,274	0	707,274	707,274	0	707,274	307,202	97,116	210,086
Internal Service Funds Total	9,918,637	25,609,819	0	25,609,819	26,422,354	0	26,422,354	9,106,102	1,783,716	7,322,386
Total	105,324,223	142,539,369	1,786,950	144,326,319	160,665,767	1,786,950	162,452,717	87,197,824	35,019,772	52,178,052