

RESOLUTION NO. 10551
ANNUAL BUDGET RESOLUTION
A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL
APPROPRIATIONS FOR THE FISCAL YEAR
BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

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 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 \$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 16, 2024.

Cory Reeves, Mayor

ATTEST:

Lisa Kunz, City Clerk

(Seal of the City)

APPROVED FOR LEGAL CONTENT:

David Dennis, City Attorney

Resolution No. 10551 Annual Budget Resolution: Appendix A

Funds	+ Working Capital Sources				- Working Capital Uses			Ending Balance	Reserved Balance	Available Balance
	Beginning Balance	Revenues	Transfers In	Total Sources	Expenditures	Transfers Out	Total Uses			
General	10,356,456	40,370,294	0	40,370,294	39,618,222	1,196,477	40,814,699	9,912,051	0	9,912,051
Special Revenue Funds										
Covid Recovery Fund	14,183,409	0	0	0	0	0	0	14,183,409	14,183,409	0
Park & Rec Special Revenue	449,739	14,059	0	14,059	18,582	0	18,582	445,216	445,216	0
Parkland Trust	177,757	0	0	0	0	0	0	177,757	177,756	0
Library	1,757,303	3,161,675	0	3,161,675	2,708,870	0	2,708,870	2,210,108	0	2,210,108
Library Foundation	384,903	1,086,508	0	1,086,508	1,186,183	0	1,186,183	285,228	285,228	0
Planning & Comm Dev	180,848	994,081	376,932	1,371,013	1,384,229	0	1,384,229	167,632	0	167,632
Central MT Ag Tech TID	2,775,179	679,115	0	679,115	145,572	0	145,572	3,308,722	3,308,722	0
Airport TID	341,712	211,678	0	211,678	81,169	0	81,169	472,221	472,221	0
Downtown TID	0	0	0	0	0	0	0	0	0	0
East Industrial Ag Tech TID	238,146	423,567	0	423,567	389,875	0	389,875	271,838	271,838	0
Economic Revolving	20,686	0	0	0	0	0	0	20,686	20,686	0
Permits	723,399	1,560,647	0	1,560,647	1,828,454	0	1,828,454	455,592	0	455,592
Natural Resources	238,976	571,086	256,277	827,363	936,713	0	936,713	129,626	0	129,626
Portage Meadows	154,058	75,538	0	75,538	88,462	0	88,462	141,134	0	141,134
Park Maintenance District	2,365,846	1,500,000	0	1,500,000	1,474,332	0	1,474,332	2,391,514	0	2,391,514
Street District	6,840,842	8,482,823	0	8,482,823	14,852,415	0	14,852,415	471,250	0	471,250
Support & Innovation	97,061	1,033,738	0	1,033,738	1,033,738	0	1,033,738	97,061	0	97,061
Gas Tax BaRSAA	1,600,000	0	0	0	1,600,000	0	1,600,000	0	0	0
911 Special Revenue	1,363,096	612,447	0	612,447	0	346,674	346,674	1,628,869	1,628,869	0
Police Special Revenue	373,047	41,323	0	41,323	900	0	900	413,470	413,470	0
HIDTA Special Revenue	47,152	273,897	0	273,897	71,234	0	71,234	249,815	249,814	0
Fire Special Revenue	54,378	6,600	0	6,600	0	0	0	60,978	60,978	0
Federal Block Grant	568,704	754,777	0	754,777	754,836	0	754,836	568,645	568,645	0
HOME Grant	54,087	224,488	0	224,488	224,488	0	224,488	54,087	54,087	0
Street Lighting Districts	1,236,155	1,414,060	0	1,414,060	1,538,227	0	1,538,227	1,111,988	0	1,111,988
Special Revenue Funds Total	36,226,484	23,122,107	633,209	23,755,316	30,318,279	346,674	30,664,953	29,316,847	22,140,939	7,175,907
Debt Service Funds										
Soccer Park Bond	33,540	0	0	0	0	0	0	33,540	33,540	0
West Bank TID	1,641,690	1,000,220	0	1,000,220	339,346	0	339,346	2,302,564	2,302,564	0
Downtown TID Bonds	5,190,843	2,100,000	0	2,100,000	1,071,393	500,000	1,571,393	5,719,450	5,719,450	0
Improvement District Revolving	44,622	0	0	0	1,438	0	1,438	43,184	43,184	0
Master Debt SILD	63,132	11,396	0	11,396	4,057	0	4,057	70,471	70,471	0
Debt Service Funds Total	6,973,827	3,111,616	0	3,111,616	1,416,234	500,000	1,916,234	8,169,209	8,169,209	0
Capital Projects Funds										
General Capital Projects	476,278	0	0	0	0	0	0	476,278	476,278	0
Improvement Districts Projects	6,149	0	0	0	0	0	0	6,149	6,149	0
Downtown TID Capital Projects	0	0	0	0	0	0	0	0	0	0
Hazard Removal	19,578	0	0	0	0	0	0	19,578	19,578	0
Capital Projects Funds Total	502,006	0	0	0	0	0	0	502,006	502,005	0
Enterprise Funds										
Golf Courses	(680,074)	2,056,227	0	2,056,227	1,908,556	0	1,908,556	(532,403)	0	(532,403)
Water	8,093,474	17,940,150	0	17,940,150	20,643,366	0	20,643,366	5,390,258	3,799,416	1,590,842
Sewer	14,463,855	13,176,105	0	13,176,105	20,391,808	0	20,391,808	7,248,152	3,323,508	3,924,644
Storm Drain	6,087,431	3,767,500	500,000	4,267,500	6,827,748	0	6,827,748	3,527,183	802,998	2,724,185
Sanitation	1,832,926	5,749,420	0	5,749,420	6,394,841	0	6,394,841	1,187,505	0	1,187,505
Swimming Pools	313,840	498,950	128,861	627,811	926,092	0	926,092	15,559	0	15,559
Aim High Big Sky	200,580	2,168,938	300,407	2,469,345	2,469,345	0	2,469,345	200,580	0	200,580
911 Dispatch Center	2,689,586	1,825,360	346,674	2,172,034	2,672,871	0	2,672,871	2,188,749	2,188,749	0
Parking	88,503	656,250	0	656,250	744,753	0	744,753	0	0	0
Recreation	(244,568)	84,000	0	84,000	17,509	0	17,509	(178,077)	0	(178,077)
Multisports	(19,656)	129,250	0	129,250	129,234	0	129,234	(19,640)	0	(19,640)
Ice Breaker Run	43,653	75,100	0	75,100	84,357	0	84,357	34,396	0	34,396
Civic Center Events	139,462	310,825	134,000	444,825	694,319	0	694,319	(110,032)	0	(110,033)
Enterprise Funds Total	33,009,011	48,438,075	1,409,942	49,848,017	63,904,799	0	63,904,799	18,952,229	10,114,671	8,837,557
Internal Service Funds										
Central Garage	3,813,731	3,852,997	0	3,852,997	3,716,020	0	3,716,020	3,950,708	1,557,899	2,392,809
Information Tech	362,636	2,305,199	0	2,305,199	2,308,257	0	2,308,257	359,578	213,953	145,625
Insurance & Safety	358,674	2,079,031	0	2,079,031	2,078,958	0	2,078,958	358,747	0	358,747
Health & Benefits	2,965,164	11,217,825	0	11,217,825	11,217,825	0	11,217,825	2,965,164	0	2,965,164
Human Resources	1,078	1,189,813	0	1,189,813	1,159,810	0	1,159,810	31,081	0	31,081
City Telephone	82,175	202,263	0	202,263	203,200	0	203,200	81,238	0	81,238
Finance	429,020	2,211,295	0	2,211,295	2,249,566	0	2,249,566	390,749	0	390,749
Engineering	635,074	2,437,128	0	2,437,128	2,713,966	0	2,713,966	358,236	36,922	321,314
Public Works Admin	506,076	812,332	0	812,332	813,885	0	813,885	504,523	5,271	499,252
Civic Center Facility Services	330,004	728,519	0	728,519	729,477	0	729,477	329,046	36,615	292,431
Internal Service Funds Total	9,483,631	27,036,402	0	27,036,402	27,190,964	0	27,190,964	9,329,069	1,850,660	7,478,409
Total	96,551,414	142,078,494	2,043,151	144,121,645	162,448,498	2,043,151	164,491,649	76,181,410	42,777,485	33,403,925