

RESOLUTION NO. 10579
ANNUAL BUDGET RESOLUTION
A RESOLUTION RELATING TO FINAL BUDGETS AND ANNUAL
APPROPRIATIONS FOR THE FISCAL YEAR
BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

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,
August 5, 2025.

Cory Reeves, Mayor

ATTEST:

Lisa Kunz, City Clerk

(Seal of the City)

APPROVED FOR LEGAL CONTENT:

David Dennis, City Attorney

Resolution No. 10579 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	10,886,763	42,378,373	0	42,378,373	41,621,741	1,404,477	43,026,218	10,238,918	0	10,238,918
Special Revenue Funds										
Covid Recovery Fund	7,298,190	0	0	0	0	0	0	7,298,190	7,298,190	0
Park & Rec Special Revenue	537,252	13,059	0	13,059	58,662	0	58,662	491,649	491,649	0
Parkland Trust	183,912	0	0	0	0	0	0	183,912	183,912	0
Library	2,528,820	2,803,279	0	2,803,279	2,765,858	0	2,765,858	2,566,241	585,000	1,981,241
Library Foundation	282,420	744,438	0	744,438	708,109	0	708,109	318,749	318,749	0
Planning & Comm Dev	55,083	1,098,477	304,932	1,403,409	1,405,204	0	1,405,204	53,288	0	53,288
Central MT Ag Tech TID	3,455,456	679,115	0	679,115	156,540	0	156,540	3,978,031	3,978,031	0
Airport TID	451,825	211,678	0	211,678	83,392	0	83,392	580,111	580,110	0
East Industrial Ag Tech TID	265,118	423,567	0	423,567	394,588	0	394,588	294,097	294,097	0
Economic Revolving	20,829	0	0	0	0	0	0	20,829	20,829	0
Permits	628,258	1,644,071	0	1,644,071	1,792,262	0	1,792,262	480,067	0	480,067
Natural Resources	178,177	648,678	256,277	904,955	1,075,215	0	1,075,215	7,917	0	7,917
Portage Meadows	179,799	80,071	0	80,071	254,857	0	254,857	5,013	0	5,013
Park Maintenance District	3,496,774	1,500,000	0	1,500,000	1,910,399	0	1,910,399	3,086,375	0	3,086,375
Street District	7,662,641	9,185,225	0	9,185,225	11,691,158	0	11,691,158	5,156,708	0	5,156,708
Support & Innovation	95,608	1,033,738	0	1,033,738	1,033,738	0	1,033,738	95,608	0	95,608
911 Special Revenue	1,448,001	664,889	0	664,889	40,000	346,674	386,674	1,726,216	1,726,216	0
Police Special Revenue	418,940	44,823	0	44,823	900	0	900	462,863	462,863	0
HIDTA Special Revenue	141,919	263,276	0	263,276	204,259	0	204,259	200,936	200,936	0
Fire Special Revenue	62,031	6,600	0	6,600	0	0	0	68,631	68,631	0
Federal Block Grant	190,323	1,107,204	0	1,107,204	1,106,701	0	1,106,701	190,826	190,826	0
HOME Grant	5,404	224,488	0	224,488	224,488	0	224,488	5,404	5,404	(0)
Street Lighting Districts	1,087,058	1,487,790	0	1,487,790	1,569,985	0	1,569,985	1,004,863	0	1,004,863
Special Revenue Funds Total	30,673,839	23,864,466	561,209	24,425,675	26,476,315	346,674	26,822,989	28,276,525	16,405,444	11,871,081
Debt Service Funds										
Soccer Park Bond	24,699	0	0	0	0	0	0	24,699	24,699	0
West Bank TID	884,965	1,000,220	0	1,000,220	409,500	0	409,500	1,475,685	1,475,685	0
Downtown TID Bonds	6,098,616	2,100,000	0	2,100,000	3,209,675	500,000	3,709,675	4,488,941	4,488,941	0
Improvement District Revolving	44,590	0	0	0	14,624	0	14,624	29,966	29,966	0
Master Debt SILD	59,760	11,396	0	11,396	5,653	0	5,653	65,503	65,503	0
Debt Service Funds Total	7,112,630	3,111,616	0	3,111,616	3,639,452	500,000	4,139,452	6,084,794	6,084,794	0
Capital Projects Funds										
General Capital Projects	191,510	2,500,000	0	2,500,000	2,500,000	0	2,500,000	191,510	191,510	0
Improvement Districts Projects	6,168	0	0	0	0	0	0	6,168	6,168	0
Hazard Removal	6,567	0	0	0	0	0	0	6,567	6,567	0
Capital Projects Funds Total	204,246	2,500,000	0	2,500,000	2,500,000	0	2,500,000	204,246	204,246	0
Enterprise Funds										
Golf Courses	(496,270)	2,119,393	0	2,119,393	1,819,293	0	1,819,293	(196,170)	0	(196,170)
Water	7,796,420	30,165,373	0	30,165,373	31,886,569	0	31,886,569	6,075,224	3,853,488	2,221,736
Sewer	4,890,470	16,537,385	0	16,537,385	15,825,330	0	15,825,330	5,602,525	3,362,645	2,239,880
Storm Drain	8,005,198	6,188,420	500,000	6,688,420	7,169,988	0	7,169,988	7,523,630	660,638	6,862,992
Sanitation	1,928,341	6,248,662	0	6,248,662	6,415,821	0	6,415,821	1,761,182	0	1,761,182
Swimming Pools	12,044	432,950	208,861	641,811	803,019	0	803,019	(149,164)	0	(149,164)
Aim High Big Sky	(183,671)	1,172,100	400,407	1,572,507	1,693,460	0	1,693,460	(304,624)	0	(304,624)
911 Dispatch Center	2,773,487	1,876,552	346,674	2,223,226	2,882,561	0	2,882,561	2,114,152	2,114,152	0
Parking	19,905	784,250	0	784,250	756,685	0	756,685	47,470	0	47,470
Recreation	(144,434)	84,000	0	84,000	17,728	0	17,728	(78,162)	0	(78,162)
Multisports	(49,053)	119,250	0	119,250	126,363	0	126,363	(56,166)	0	(56,166)
Ice Breaker Run	41,791	75,100	0	75,100	89,067	0	89,067	27,824	0	27,824
Civic Center Events	(131,448)	310,825	234,000	544,825	643,151	0	643,151	(229,774)	29,263	(259,038)
Enterprise Funds Total	24,462,778	66,114,260	1,689,942	67,804,202	70,129,035	0	70,129,035	22,137,945	10,020,186	12,117,759
Internal Service Funds										
Central Garage	3,492,616	4,069,621	0	4,069,621	3,950,166	0	3,950,166	3,612,071	1,557,899	2,054,172
Information Tech	996,517	2,457,330	0	2,457,330	2,450,927	0	2,450,927	1,002,920	213,953	788,967
Insurance & Safety	367,461	2,115,517	0	2,115,517	2,194,143	0	2,194,143	288,835	0	288,835
Health & Benefits	3,078,640	12,587,755	0	12,587,755	12,852,672	0	12,852,672	2,813,723	0	2,813,723
Human Resources	116,089	1,194,072	0	1,194,072	1,197,811	0	1,197,811	112,350	0	112,350
City Telephone	206,047	234,216	0	234,216	234,220	0	234,220	206,043	0	206,043
Finance	493,268	2,291,326	0	2,291,326	2,492,279	0	2,492,279	292,315	0	292,315
Engineering	655,381	2,563,000	0	2,563,000	2,795,852	0	2,795,852	422,529	36,922	385,607
Public Works Admin	435,949	830,293	0	830,293	1,081,274	0	1,081,274	184,968	5,271	179,697
Civic Center Facility Services	387,341	717,127	0	717,127	839,252	0	839,252	265,216	97,116	168,100
Internal Service Funds Total	10,229,309	29,060,257	0	29,060,257	30,088,596	0	30,088,596	9,200,970	1,911,161	7,289,809
Total	83,569,564	167,028,972	2,251,151	169,280,123	174,455,139	2,251,151	176,706,290	76,143,397	34,625,831	41,517,567