

RESOLUTION 2015-104

**A RESOLUTION ADOPTING THE FINAL OPERATING BUDGET AND
SETTING APPROPRIATION AUTHORITY FOR THE FISCAL YEAR
BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016**

WHEREAS, Section 7-6-4030, MCA, provides that “the governing body shall adopt the final budget by resolution. The resolution must:

- (a) authorize appropriations to defray expenses or liabilities for the fiscal year; and
- (b) establish legal spending limits at the level of detail in the resolution.”

WHEREAS, The Board of County Commissioners held a public hearing in Helena on Tuesday, July 21, 2015, where residents of the County were allowed to express their concerns about the proposed budget; and

WHEREAS, The Board of County Commissioners held a public hearing in Helena on Tuesday, July 21, 2015, for the purpose of allowing residents of the County to express their concerns about the budgeted property tax increase allowed in Section 15-10-420, MCA; and

WHEREAS, The Board of County Commissioners adopted Resolution 2015-103 on July 28, 2015, to budget additional property tax revenue; and

WHEREAS, The Board of County Commissioners has reviewed the proposed budget, received the estimated ending cash balances for all county funds, made changes to the budget as deemed necessary following the public hearings and from input by elected officials and department heads, and computed the amount of estimated taxes, fees and assessments needed to fund the fiscal year 2015-2016 budget; and

WHEREAS, The Board of County Commissioners will continue an all-purpose levy as provided in Section 7-6-2521 through Section 7-6-2526, MCA. The all-purpose levy combines the general fund levy, as provided in Section 7-6-2501, MCA; bridge levy as provided in Section 7-14-2502, MCA; recreation levy, as provided in Section 7-21-3410, MCA; county fair levy, as provided in Section 7-21-3410, MCA; weed levy, as provided in Section 7-22-2142, MCA; poor fund levy, as provided in Section 53-2-322, MCA; and

WHEREAS, The Local Government Budget Act, passed by the 2001 legislature provides for flexibility in authorizing adjustments to certain appropriations as outlined in Section 7-6-4006, MCA, and Section 7-6-4012, MCA.

WHEREAS, Sections 7-6-609 and 7-6-611(1)(a), MCA, require the County to maintain its accounting system in accordance with Generally Accepted Accounting Principles (GAAP), and changes to accounting systems will be made during the fiscal



year in accordance with GAAP. Appropriations authorized in the annual, or properly amended budget, will not change if restructured in such accounting system changes.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lewis and Clark County that;

Section 1. Legal Spending Limits:

The final operating budget for all county funds and special district funds is hereby approved as enumerated in the summary (Attachment A) and made a part hereof by reference:

Attachment A, Revenue and Expenditure Summary, of this resolution, sets forth, per fund type:

- A. the July 1, 2015, estimated beginning cash balances;
- B. the estimated revenues;
- C. the authorized appropriations by category and;
- D. the estimated June 30, 2016, ending cash balances.

The authorized appropriations as stated in Attachment A, establish the legal spending limits of the County at the fund level. Fund level detail is stated in the formal budget document and established on the County's accounting system. Legal spending limits are established at the fund level.

Section 2. Budget Implementation Authority: Management plans in the budget document and in the County's accounting records which detail revenues, expenditures and balances below the fund level are designated management tools. It is declared necessary for management to be able to adjust to changing circumstances while adhering to goals and objective principles. The purpose of this section is to retain budgetary control while providing effective operational flexibility.

- A. As provided in Section 7-6-4006(3), MCA, the County Chief Administrative Officer, after advising the County Commission of his intent at a Commission meeting or work session, is hereby delegated appropriation adjustment authority for the expenditure of funds from any or all of the following:
 - i. debt service funds;
 - ii. trust funds;
 - iii. federal, state, local or private grants accepted and approved by the governing body;
 - iv. special assessments;
 - v. proceeds from sale of land;
 - vi. any fund for gifts or donations; and
 - vii. money borrowed during the fiscal year.

- B. As provided in Section 7-6-4012, MCA, the County Chief Administrative Officer, after advising the County Commission of his intent at a Commission meeting or work session, is hereby delegated authority to adjust volume-related appropriations, excluding personnel and capital appropriations, funded by fees throughout the fiscal year in any proprietary funds (enterprise and internal service funds).
- C. The Chief Administrative Officer is hereby delegated authority to make Transfers or revisions within or among line items which total the individual appropriations as provided in this resolution and any budget amendment resolutions (consistent with Section 7-6-4030 and Section 7-6-4033, MCA, legal spending limit).
- D. The County Commission has delegated to Department Directors and Elected Officials the authority to make transfers or revisions within or among appropriations of specific operations within a fund, excluding personnel and capital appropriations.

Section 3. Appropriation Carry-overs:

- A. Previous fiscal year appropriations for capital are hereby declared authorized appropriations in addition to the appropriations set out in Attachment A, provided they meet the following criteria:
 - i. related financing was provided in the prior fiscal year;
 - ii. the appropriations were not obligated by year end;
 - iii. the purpose was not included, or rejected, in current budget financing or appropriations; and
 - iv. The Chief Administrative Officer determines the appropriation is still needed.
- B. Outstanding purchase orders and other obligations, representing a County 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 Attachment A, provided they meet the following criteria:
 - i. related financing was provided in the prior fiscal year;
 - ii. the appropriations were not otherwise obligated by year end;
 - iii. the purpose was not included, or rejected, in current budget financing or appropriations; and
 - iv. The Chief Administrative Officer determines the appropriation is still needed.

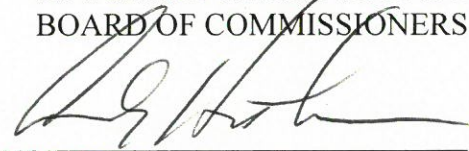
Section 4. Appropriated Reserves: Reserves which have been established for specific purposes are hereby declared to be appropriations available for expenditure according to the reserve purpose. They shall be acknowledged as current appropriations upon the determination of the Chief Administrative

Officer, after advising the County Commission of his intent at a Commission meeting or work session, 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. Property Tax Adjustments: Property taxes are to be levied at the maximum allowed by law. If the maximum property tax levy allowed by law exceeds the budgeted property tax revenues, the additional property tax revenue shall be placed in reserves and available for appropriation therefrom.

DATED this 28th day of July, 2015.


LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Andy Hunthausen, Chairman

ATTEST:




Paulette DeHart, Clerk of the Board

Attachments: Exhibit "A"

OVERVIEW OF BUDGETED RESOURCES

**PROJECTED CHANGES IN CASH BALANCES
DETAIL OF ALL FUNDS
Fiscal Year 2015-2016
Attachment A**

| Fund # | Fund Name | Projected | FY - 16 | | Projected | Revenues over Expenditures |
|------------------------------|--------------------------------|---------------------------|--------------------|-----------------------|-------------------------|----------------------------|
| | | Beginning Balances 7-1-15 | Estimated Revenues | Budgeted Expenditures | Ending Balances 6-30-16 | |
| 001 | General Fund | 4,633,006 | \$ 10,562,565 | \$ 11,867,900 | \$ 3,327,671 | \$ (1,305,335) |
| SPECIAL REVENUE FUNDS | | | | | | |
| 101 | Tenmile Water Quality | - | - | - | - | - |
| 102 | Aasarco Grant | (46,605) | 243,621 | 197,016 | - | \$ 46,605 |
| 103 | Lead Based Paint Remed | - | - | - | - | \$ - |
| 104 | Junk Vehicle Program | 366 | 117,172 | 117,172 | 366 | \$ - |
| 105 | Valley Wide Monitor Ntwrk | - | - | - | - | \$ - |
| 106 | Wetlands Resource Assess | - | - | - | - | \$ - |
| 107 | Lic Establishment Inspct | (51) | 291,092 | 281,926 | 9,115 | \$ 9,166 |
| 108 | Subdivision Review | - | - | - | - | \$ - |
| 121 | Helena Valley Nonpoint Source | (1,424) | 2,900 | 1,475 | 1 | \$ 1,425 |
| 122 | Sourcewater Assessmnt Prg | - | - | - | - | \$ - |
| 123 | Watershed Grants | (60,524) | 90,824 | 30,300 | - | \$ 60,524 |
| 124 | Public Water Supply Insp | - | - | - | - | \$ - |
| 125 | Lake Helena Water Project | - | - | - | - | \$ - |
| 126 | Targeted Watershed Grant | - | - | - | - | \$ - |
| 150 | Safe Schools | 53,290 | 43,322 | 43,321 | 53,291 | \$ 1 |
| 160 | Asthma Home Visiting | 15,608 | 34,706 | 34,707 | 15,607 | \$ (1) |
| 174 | Comp Cancer Control Program | 37,948 | 132,033 | 131,532 | 38,449 | \$ 501 |
| 175 | Community Yth Suicide Prv | - | - | - | - | \$ - |
| 176 | Breast & Cervical Cancer | - | - | - | - | \$ - |
| 177 | WIC | (24,253) | 224,496 | 199,455 | 788 | \$ 25,041 |
| 178 | M C H Block Grant | (13,586) | 129,567 | 115,213 | 768 | \$ 14,354 |
| 179 | Home Care/Case Management | 136,413 | 475,339 | 477,886 | 133,866 | \$ (2,547) |
| 180 | Miechv Grant | (24,294) | 177,695 | 153,450 | (49) | \$ 24,245 |
| 181 | Ryan White Title III CM | (1,738) | 4,730 | 2,996 | (4) | \$ 1,734 |
| 182 | WIC Peer Breastfeeding | (852) | 12,552 | 11,700 | - | \$ 852 |
| 183 | MT Napa Obesity Prevention | - | - | - | - | \$ - |
| 184 | Homeless Grant | - | - | - | - | \$ - |
| 185 | Community Transformation Grant | - | - | - | - | \$ - |
| 186 | EPA Air Quality | (73) | 45,004 | 44,947 | (16) | \$ 57 |
| 187 | SDMI Waiver | (16,030) | 185,113 | 156,926 | 12,157 | \$ 28,187 |
| 188 | Tobacco Control Grant | 21,394 | 117,908 | 117,907 | 21,395 | \$ 1 |
| 189 | Pblc Hlth Home Visiting | (9,910) | 107,439 | 80,164 | 17,365 | \$ 27,275 |
| 190 | Tuberculosis Grant | - | - | - | - | \$ - |
| 191 | HIV Prevention Services | (2,454) | 16,480 | 14,020 | 6 | \$ 2,460 |
| 192 | March of Dimes PHN | - | - | - | - | \$ - |
| 193 | Target Cm Low Birth Wght | 85,967 | 127,877 | 131,888 | 81,956 | \$ (4,011) |
| 194 | Ryan White Title II | (1,700) | 16,701 | 14,999 | 2 | \$ 1,702 |
| 195 | Immunization Prog Grant | - | - | - | - | \$ - |
| 196 | Bioterrorism Grant | 44,097 | 119,094 | 119,094 | 44,097 | \$ - |
| 197 | Medical Reserve Corp | (14,125) | 107,515 | 94,166 | (776) | \$ 13,349 |
| 201 | Craig Mosquito District | 10,970 | 15,454 | 22,808 | 3,616 | \$ (7,354) |
| 202 | Mosquito Control District | 69,371 | 200,044 | 210,889 | 58,526 | \$ (10,845) |
| 203 | Water Quality District | 86,740 | 363,219 | 354,863 | 95,096 | \$ 8,356 |
| 204 | Mental Health | 1,183 | 316,250 | 311,235 | 6,198 | \$ 5,015 |
| 211 | Road | 1,950,382 | 3,786,357 | 4,339,072 | 1,397,667 | \$ (552,715) |
| 215 | Pred Animal Control | 153 | 1,500 | 1,500 | 153 | \$ - |
| 216 | Cattle Predatory Control | 1,562 | 22,200 | 22,200 | 1,562 | \$ - |
| 218 | District Courts | 779,482 | 1,469,762 | 1,698,543 | 550,701 | \$ (228,781) |
| 220 | Search and Rescue | 100,895 | 139,812 | 185,997 | 54,710 | \$ (46,185) |
| 221 | Parks | 15,525 | 46,238 | 48,984 | 12,779 | \$ (2,746) |
| 222 | Library | - | 2,698,380 | 2,698,380 | - | \$ - |

OVERVIEW OF BUDGETED RESOURCES

**PROJECTED CHANGES IN CASH BALANCES
DETAIL OF ALL FUNDS
Fiscal Year 2015-2016
Attachment A**

| Fund # | Fund Name | Projected | FY - 16 | | Projected | Revenues over Expenditures |
|-------------------------------------|----------------------------|---------------------------|----------------------|-----------------------|-------------------------|----------------------------|
| | | Beginning Balances 7-1-15 | Estimated Revenues | Budgeted Expenditures | Ending Balances 6-30-16 | |
| 500 | City/County Bldg Debt | - | 148,000 | 147,963 | 37 | \$ 37 |
| 501 | Open Space bonds | 23,706 | 210,075 | 209,757 | 24,024 | \$ 318 |
| 502 | Health Facilities Debt | (16,988) | 69,075 | 70,000 | (17,913) | \$ (925) |
| 503 | RSID Revolving | 294,834 | 10,950 | 150,000 | 155,784 | \$ (139,050) |
| 504 | Search and Rescue Debt | 6,091 | 100,040 | 100,000 | 6,131 | \$ 40 |
| 505-529 | Debt Service Districts | 375,819 | 165,480 | 196,934 | 344,365 | \$ (31,454) |
| Total Debt Service Funds | | 683,462 | 703,620 | 874,654 | 512,428 | \$ (171,034) |
| \$ - | | | | | | |
| \$ - | | | | | | |
| CAPITAL PROJECT FUNDS | | | | | | |
| 550 | Capital Development | 6,856,691 | 2,097,163 | 4,276,316 | 4,677,538 | \$ (2,179,153) |
| 551 | CTEP Projects | 18 | 5,000 | 5,000 | 18 | \$ - |
| 552 | RID Projects | - | 400,000 | 400,000 | - | \$ - |
| 553 | Misc Federal Grant Prjcts | 649 | 658,593 | 658,093 | 1,149 | \$ 500 |
| 554 | Pub Safety-Radio Cap Prjt | - | - | - | - | \$ - |
| 555 | Search and Rescue Building | - | - | - | - | \$ - |
| 556 | Road/Bridge Infrast Proj | 813,778 | 8,880,753 | 9,694,234 | 297 | \$ (813,481) |
| 559 | Fairgrounds Improv | - | - | - | - | \$ - |
| Total Capital Project Funds | | 7,671,136 | 12,041,509 | 15,033,643 | 4,679,002 | \$ (2,992,134) |
| \$ - | | | | | | |
| ENTERPRISE FUNDS: | | | | | | |
| 601 | Cooney Convalescent Ent | (2,197,122) | - | - | (2,197,122) | \$ - |
| 602 | Fair Enterprise | 387,653 | 1,530,536 | 1,344,981 | 573,208 | \$ 185,555 |
| 610 | Augusta Landfill Dist | 61,877 | 84,225 | 92,967 | 53,135 | \$ (8,742) |
| 611 | Lincoln Landfill District | 278,573 | 156,950 | 291,642 | 143,881 | \$ (134,692) |
| 612 | Scratch Gravel Landfill | 1,087,455 | 1,416,116 | 1,391,042 | 1,112,529 | \$ 25,074 |
| 613 | Lewis & Clark Co Landfill | 2,347,698 | 1,383,750 | 1,543,061 | 2,188,387 | \$ (159,311) |
| 614 | Marysville Solid Waste | 34,769 | 27,850 | 37,906 | 24,713 | \$ (10,056) |
| Total Enterprise Funds | | 2,000,903 | 4,599,427 | 4,701,599 | 1,898,731 | \$ (102,172) |
| \$ - | | | | | | |
| INTERNAL SERVICE FUNDS | | | | | | |
| 650 | Building Maintenance | 660,192 | 1,101,187 | 1,131,222 | 630,157 | \$ (30,035) |
| 651 | Health Care Facilities | 160,363 | 365,935 | 363,492 | 162,806 | \$ 2,443 |
| 652 | County Shop | 272,038 | 594,288 | 579,951 | 286,375 | \$ 14,337 |
| 653 | Fuel Revolving | 67,542 | 364,370 | 364,376 | 67,536 | \$ (6) |
| 655 | Info Technology & Service | 1,309,286 | 2,010,800 | 2,386,014 | 934,072 | \$ (375,214) |
| 656 | Liability Insurance | 1,286,769 | 2,220,550 | 2,650,000 | 857,319 | \$ (429,450) |
| 657 | County Health Insurance | 1,631,693 | 4,110,000 | 4,120,887 | 1,620,806 | \$ (10,887) |
| 658 | Flexible Benefits Admin | - | - | - | - | \$ - |
| Total Internal Service Funds | | 5,387,883 | 10,767,130 | 11,595,942 | 4,559,071 | \$ (828,812) |
| \$ - | | | | | | |
| Total All Funds | | \$ 34,282,420 | \$ 71,646,127 | \$ 83,296,232 | \$ 22,632,315 | \$ (11,650,105) |