

RESOLUTION 2016-62

**A RESOLUTION ADOPTING THE FINAL OPERATING BUDGET AND
SETTING APPROPRIATION AUTHORITY FOR THE FISCAL YEAR
BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017**

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 12, 2016, where residents of the County were allowed to express their concerns about the proposed budget; 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 2016-2017 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, 2016, estimated beginning cash balances;
- B. the estimated revenues;
- C. the authorized appropriations by category and;
- D. the estimated June 30, 2017, 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 14th day of July, 2016.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Michael Murray, Chairman

ATTEST:


Paulette J. DeHart, Clerk of Board

Attachments: Exhibit "A"



OVERVIEW OF BUDGETED RESOURCES

PROJECTED CHANGES IN CASH BALANCES
 DETAIL OF ALL FUNDS
 Fiscal Year 2016-2017
 Attachment A

Fund #	Fund Name	Projected	FY - 17		Projected
		Beginning Balances 7-1-16	Estimated Revenues	Budgeted Expenditures	Ending Balances 6-30-17
001	General Fund	4,686,032	\$ 10,931,329	\$ 12,371,319	\$ 3,246,042
SPECIAL REVENUE FUNDS					
101	Tenmile Water Quality	-	-	-	-
102	Aasarco Grant	(144,581)	340,035	195,447	7
103	Lead Based Paint Remed	-	-	-	-
104	Junk Vehicle Program	8,662	117,644	117,644	8,662
105	Valley Wide Monitor Ntwrk	-	-	-	-
106	Wetlands Resource Assess	-	-	-	-
107	Lic Establishment Inspct	(102)	311,461	310,042	1,317
108	Subdivision Review	-	-	-	-
121	Helena Valley Nonpoint Source	-	-	-	-
122	Sourcewater Assessmnt Prg	-	-	-	-
123	Watershed Grants	-	-	-	-
124	Public Water Supply Insp	-	-	-	-
125	Lake Helena Water Project	-	-	-	-
149	Non performance Grants	(2,173)	6,408	4,233	2
160	Asthma Home Visiting	18,068	51,369	52,424	17,013
165	Consented referral system	23,060	49,639	49,639	23,060
174	Comp Cancer Control Program	72,203	130,200	149,501	52,902
175	Community Yth Suicide Prv	-	-	-	-
176	Breast & Cervical Cancer	-	-	-	-
177	WIC	(21,986)	240,947	218,961	-
178	M C H Block Grant	(15,934)	126,294	110,360	-
179	Home Care/Case Management	106,108	472,040	478,258	99,890
180	Miechv Grant	(58,809)	325,128	266,319	-
181	Ryan White Title III CM	-	-	-	-
182	WIC Peer Breastfeeding	(2,457)	14,157	11,699	1
183	MT Napa Obesity Prevention	-	-	-	-
184	Homeless Grant	-	-	-	-
185	Community Transformation Grant	-	-	-	-
186	EPA Air Quality	(53)	48,633	48,633	(53)
187	SDMI Waiver	29,402	191,268	190,511	30,159
188	Tobacco Control Grant	30,496	113,661	113,661	30,496
189	Pbhc Hlth Home Visiting	(21,772)	41,813	20,040	1
190	Tuberculosis Grant	-	-	-	-
191	HIV Prevention Services	(4,200)	21,419	17,219	-
192	March of Dimes PHN	-	-	-	-
193	Target Cm Low Birth Wght	56,213	100,559	100,572	56,200
194	Ryan White Title II	45	15,000	14,271	774
195	Immunization Prog Grant	-	-	-	-
196	Bioterrorism Grant	51,602	119,159	119,160	51,601
197	Medical Reserve Corp	(25,372)	46,541	21,169	-
201	Craig Mosquito District	21,312	15,611	28,786	8,137
202	Mosquito Control District	75,506	219,358	240,917	53,947
203	Water Quality District	144,506	495,115	504,083	135,538
204	Mental Health	-	411,324	408,435	2,889
211	Road	1,755,748	3,958,990	4,743,131	971,607
215	Pred Animal Control	-	1,500	1,486	14
216	Cattle Predatory Control	330	23,500	22,736	1,094
218	District Courts	679,950	1,595,526	1,726,823	548,653
220	Search and Rescue	89,010	129,522	169,522	49,010
221	Parks	21,755	54,222	60,736	15,241
222	Library	-	2,794,560	2,794,560	-

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**PROJECTED CHANGES IN CASH BALANCES
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Fund #	Fund Name	Projected	FY - 17		Projected
		Beginning Balances 7-1-16	Estimated Revenues	Budgeted Expenditures	Ending Balances 6-30-17
500	City/County Bldg Debt	-	175,000	175,000	-
501	Open Space bonds	67,856	215,200	210,400	72,656
502	Health Facilities Debt	(18,222)	89,075	70,000	853
503	RSID Revolving	321,009	1,850	-	322,859
504	Search and Rescue Debt	54,032	100,060	142,797	11,295
505-529	Debt Service Districts	507,713	190,428	185,788	512,353
Total Debt Service Funds		932,388	771,613	783,985	920,016
<u>CAPITAL PROJECT FUNDS</u>					
550	Capital Development	6,604,424	3,552,468	3,259,606	6,897,286
551	CTEP Projects	-	-	-	-
552	RID Projects	(61,167)	315,000	250,000	3,833
553	Misc Federal Grant Prjcts	(98,684)	549,000	450,000	316
554	Pub Safety-Radio Cap Prjt	-	-	-	-
555	Search and Rescue Building	-	-	-	-
556	Road/Bridge Infrast Proj	792,247	8,657,017	9,109,656	339,608
559	Fairgrounds Improv	-	-	-	-
Total Capital Project Funds		7,236,820	13,073,485	13,069,262	7,241,043
<u>ENTERPRISE FUNDS:</u>					
601	Cooney Convalescent Ent	(2,129,288)	-	-	(2,129,288)
602	Fair Enterprise	32,854	1,509,861	1,516,966	25,749
610	Augusta Landfill Dist	72,679	94,825	139,511	27,993
611	Lincoln Landfill District	192,088	145,650	150,069	187,669
612	Scratch Gravel Landfill	1,222,578	1,358,672	1,449,857	1,131,393
613	Lewis & Clark Co Landfill	3,015,100	1,286,300	1,712,592	2,588,808
614	Marysville Solid Waste	28,568	27,925	37,221	19,272
Total Enterprise Funds		2,434,579	4,423,233	5,006,216	1,851,596
<u>INTERNAL SERVICE FUNDS</u>					
650	Building Maintenance	787,588	1,089,561	1,336,365	540,784
651	Health Care Facilities	151,109	419,525	471,210	99,424
652	County Shop	416,608	565,304	581,463	400,449
653	Fuel Revolving	66,374	232,975	219,476	79,873
655	Info Technology & Service	1,444,884	2,145,759	2,764,279	826,364
656	Liability Insurance	1,243,703	920,550	1,054,500	1,109,753
657	County Health Insurance	1,675,136	4,118,000	4,148,027	1,645,109
658	Flexible Benefits Admin	-	-	-	-
Total Internal Service Funds		5,785,402	9,491,674	10,575,320	4,701,756
Total All Funds		\$ 34,211,814	\$ 71,879,514	\$ 81,640,519	\$ 24,450,809