

RESOLUTION 2018 - 59

**A RESOLUTION ADOPTING THE FINAL OPERATING BUDGET AND
SETTING APPROPRIATION AUTHORITY FOR THE FISCAL YEAR
BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019**

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 10, 2018, 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 2018-2019 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, 2018, estimated beginning cash balances;
- B. the estimated revenues;
- C. the authorized appropriations by category and;
- D. the estimated June 30, 2019, 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.

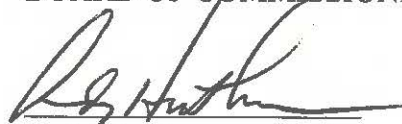
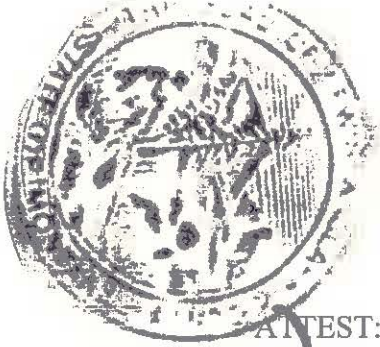
Section 4. Appropriated Reserves: Reserves which have been established for specific purposes are hereby declared to be appropriations available for expenditure according to the reserve purpose. They shall be acknowledged as current appropriations upon the determination of the Chief Administrative Officer,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

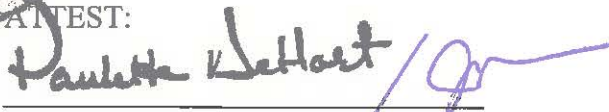
exceeds the budgeted property tax revenues, the additional property tax revenue shall be placed in reserves and available for appropriation therefrom.

DATED this 12th day of July, 2018.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair

ATTEST:


Paulette DeHart, Clerk of the Board

OVERVIEW OF BUDGETED RESOURCES

PROJECTED CHANGES IN CASH BALANCES
 DETAIL OF ALL FUNDS
 Fiscal Year 2018-2019
 Attachment A

Fund #	Fund Name	Projected Beginning Balances 7-1-18	FY - 19		Projected Ending Balances 6-30-19
			Estimated Revenues	Budgeted Expenditures	
001	General Fund	5,258,308	\$ 11,673,191	\$ 13,562,150	\$ 3,369,349
<u>SPECIAL REVENUE FUNDS</u>					
101	Tenmile Water Quality	-	-	-	-
102	Asarco Grant	(32,824)	154,307	121,307	176
103	Lead Based Paint Remed	-	-	-	-
104	Junk Vehicle Program	-	125,751	125,751	-
105	Valley Wide Monitor Ntwrk	-	-	-	-
106	Wetlands Resource Assess	-	-	-	-
107	Lic Establishment Inspect	-	331,273	331,273	-
108	Subdivision Review	-	-	-	-
121	Helena Valley Nonpoint Source	-	-	-	-
123	Watershed Grants	-	-	-	-
124	Lake Helena WRP	(2,629)	218,015	215,315	71
127	Upper TenMile Mining	(8,328)	27,862	19,362	172
140	Water QPD Donation Program	12,360	18,970	19,450	11,880
149	Health Non performance grants	-	-	-	-
150	Safe Schools	-	-	-	-
160	Asthma Home Visiting	20,673	36,727	54,000	3,400
161	Chronic Disease	109,170	314,710	362,914	60,966
174	Comp Cancer Control Program	1,543	-	1,543	-
165	Consented Referral System	18,412	30,000	41,398	7,014
176	Breast & Cervical Cancer	-	-	-	-
177	WIC	(32,663)	252,338	219,338	337
178	M C H Block Grant	(38,483)	150,616	112,133	-
179	Home Care/Case Management	174,453	-	174,453	-
180	Miechv Grant	(12,192)	69,843	57,343	308
181	Ryan White Title III CM	-	-	-	-
182	WIC Peer Breastfeeding	(2,525)	13,119	10,519	75
183	MT Napa Obesity Prevention	-	-	-	-
184	Homeless Grant	-	-	-	-
185	Community Transformation Grant	-	-	-	-
186	EPA Air Quality	-	47,170	47,170	-
187	SDMI Waiver	96,435	-	96,435	-
188	Tobacco Control Grant	3,598	11,450	15,000	48
189	Pbhc Hlth Home Visiting	(40,384)	233,981	193,583	14
190	Tuberculosis Grant	-	-	-	-
191	HIV Prevention Services	(9,745)	30,370	20,570	55
192	March of Dimes PHN	-	-	-	-
193	Target Cm Low Birth Wght	24,103	59,000	82,960	143
194	Ryan White Title II	(2,879)	17,900	15,000	21
195	Immunization Prog Grant	-	-	-	-
196	Bioterrorism Grant	41,713	82,707	124,065	355
197	Safe Care	(8,374)	15,525	7,125	26
201	Craig Mosquito District	23,456	18,151	32,234	9,373

OVERVIEW OF BUDGETED RESOURCES

PROJECTED CHANGES IN CASH BALANCES
 DETAIL OF ALL FUNDS
 Fiscal Year 2018-2019
 Attachment A

Fund #	Fund Name	Projected	FY - 19		Projected
		Beginning Balances 7-1-18	Estimated Revenues	Budgeted Expenditures	Ending Balances 6-30-19
202	Mosquito Control District	126,258	239,842	291,390	74,710
203	Water Quality District	221,289	432,381	499,326	154,344
204	Mental Health	(139,519)	635,832	494,055	2,258
211	Road	1,570,120	3,861,490	4,127,745	1,303,865
215	Pred Animal Control	187	2,500	2,321	366
216	Cattle Predatory Control	3,708	26,500	27,321	2,887
218	District Courts	723,750	1,680,476	1,822,887	581,339
220	Search and Rescue	45,196	145,587	165,920	24,863
221	Parks	29,455	40,579	63,894	6,140
222	Library	-	3,080,225	3,080,225	-
223	Employer Health Insurance	150,155	1,430,000	1,577,933	2,222
224	Forestvale	213,143	398,532	474,731	136,944
225	County Planning	649,190	1,005,080	1,258,620	395,650
226	Emergency Disaster	(53,151)	145,000	90,000	1,849
227	County Health	790,843	2,223,068	2,293,059	720,852
228	Senior Citizens	38,663	177,619	169,677	46,605
229	Co Extension Agent	107,137	232,326	265,716	73,747
230	Public Safety	3,082,253	12,043,606	12,481,882	2,643,977
231	Public Sfty Radio Maint.	(5,269)	357,300	376,632	(24,601)
232	Inmate Programs	24,534	546,500	570,952	82
233	Detention Services	-	502,000	501,052	948
234	Restorative Justice	(13,931)	950,679	921,148	15,600
235	Parks Development	144,772	5,000	100,000	49,772
236	Lincoln Parks	5,270	14,100	19,338	32
237	Records Preservation	135,838	113,000	132,026	116,812
238	DUI Program	43,860	63,000	64,456	42,404
239	DUI Intern Program	(687)	8,400	7,676	37
240	City/County Drug	37,335	2,000	21,000	18,335
241	Missouri Rvr Drg Task Frc	412,082	100,000	234,757	277,325
242	MRDTF Federal Sharing	20,527	1,020	2,500	19,047
243	Hard Rock Mine Reserve	111,052	-	20,000	91,052
244	Metal Mines Tax Reserve	57,456	-	-	57,456
245	Cooney Home Memorial	-	-	-	-
246	Cooney Home Activity	-	-	-	-
247	Wolf Creek Wastewater Fac Maintenance	6,826	25,075	25,000	6,901
248	Craig Wastewater Fac Maintenance	218,424	112,000	250,000	80,424
249	Craig Training Center Maintenance	49,657	12,750	50,000	12,407
250	Septic Maintenance Revolving Loan	118,492	16,550	75,000	60,042
251	Septic Maintenance	15,301	89,611	89,611	15,301
252	Open Space Project	3,586,162	35,000	3,500,072	121,090
280	Alcoholism	-	120,000	120,000	-
282	Gas Tax	51,078	272,500	295,049	28,529
283	Gas Tax-new fund	-	315,000	315,000	-
291	HIDTA	(16,121)	204,456	209,803	(21,468)
292	Forest Reserve Title III	-	-	-	-
293	JAG-Justice Assist Grant	(14,287)	27,600	13,283	30

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Fund #	Fund Name	Projected Beginning Balances 7-1-18	FY- 19		Projected Ending Balances 6-30-19
			Estimated Revenues	Budgeted Expenditures	
294	Citizens Corp/CERT Progr	-	-	-	-
295	National Fire Plan	(15,172)	175,172	160,000	-
296	CDBG-Economic Development	-	-	-	-
297	Noxious Weed Trust Grant	8,113	215,000	125,500	97,613
298	Bucksnot Grant	-	-	-	-
299	Homeland Security	(5,850)	5,850	-	-
300	NFP Project-BLM Comm Asst	(7,835)	117,850	110,000	15
301	Fire Projects-Misc Grants	-	-	-	-
302	Brownsfield Assmt Grant	-	-	-	-
304	Other Grants	(13,917)	1,164,000	1,150,000	83
305	Misc Federal Grants	-	-	-	-
0	Maintenance Districts	4,617,141	1,156,173	5,623,034	150,280
370	L&C Fire Service Area	49,716	71,150	71,150	49,716
	Total Special Revenue Funds	17,514,134	36,859,164	46,840,982	7,532,316
DEBT SERVICE FUNDS:					
500	City/County Bldg Debt	-	930,000	930,000	-
501	Open Space bonds	17,792	673,000	672,850	17,942
502	Health Facilities Debt	-	-	-	-
503	RSID Revolving	318,547	4,000	-	322,547
504	Search and Rescue Debt	54,440	100,000	105,158	49,282
505	Detention Center	-	295,000	295,000	-
505-529	Debt Service Districts	448,945	202,478	251,045	400,378
	Total Debt Service Funds	839,724	2,204,478	2,254,053	790,149
CAPITAL PROJECT FUNDS					
550	Capital Development	11,772,592	2,666,347	6,138,061	8,300,878
551	CTEP Projects	-	-	-	-
552	RID Projects	-	300,000	300,000	-
553	Misc Federal Grant Prjcts	(465,783)	2,581,928	2,000,150	115,995
554	Pub Safety-Radio Cap Prjt	-	-	-	-
555	Detention Center	(10,213)	7,600,000	7,550,250	39,537
556	Road/Bridge Infrast Proj	1,287,548	1,146,327	2,233,837	200,038
559	Fairgrounds Improv	-	-	-	-
	Total Capital Project Funds	12,584,144	14,294,602	18,222,298	8,656,448
ENTERPRISE FUNDS:					
601	Cooney Convalescent Ent	(2,074,922)	-	-	(2,074,922)
602	Fair Enterprise	123,051	1,641,364	1,719,030	45,385
610	Augusta Landfill Dist	41,035	89,330	96,062	34,303
611	Lincoln Landfill District	244,603	145,650	172,724	217,529
612	Scratch Gravel Landfill	1,523,216	1,232,016	1,553,260	1,201,972

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DETAIL OF ALL FUNDS
Fiscal Year 2018-2019**

Attachment A

Fund #	Fund Name	Projected Beginning Balances 7-1-18	FY - 19		Projected Ending Balances 6-30-19
			Estimated Revenues	Budgeted Expenditures	
613	Lewis & Clark Co Landfill	2,009,242	1,214,486	1,187,467	2,036,261
614	Marysville Solid Waste	40,659	39,400	35,402	44,657
Total Enterprise Funds		1,906,884	4,362,246	4,763,945	1,505,185
<u>INTERNAL SERVICE FUNDS</u>					
650	Building Maintenance	943,782	1,139,097	1,271,343	811,536
651	Health Care Facilities	314,618	388,250	354,953	347,915
652	County Shop	436,621	665,400	760,630	341,391
653	Fuel Revolving	67,736	245,700	292,126	21,310
655	Info Technology & Service	1,422,650	2,285,050	2,982,663	725,037
656	Liability Insurance	1,413,197	810,000	715,000	1,508,197
657	County Health Insurance	1,321,042	4,854,000	4,962,748	1,212,294
658	Flexible Benefits Admin	-	-	-	-
Total Internal Service Funds		5,919,646	10,387,497	11,339,463	4,967,680
Total All Funds		\$ 44,022,840	\$ 79,781,178	\$ 96,982,891	\$ 26,821,127