

RESOLUTION 2019 - 63

A RESOLUTION ADOPTING THE FINAL OPERATING BUDGET AND SETTING APPROPRIATION AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020

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 2, 2019, 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 2019-2020 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, 2019, estimated beginning cash balances;
- B. the estimated revenues;
- C. the authorized appropriations by category and;
- D. the estimated June 30, 2020, 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:

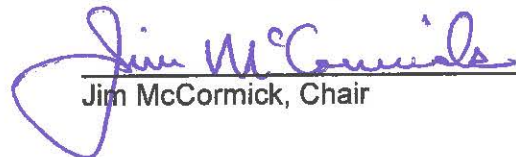
- i. related financing was provided in the prior fiscal year;
 - ii. the appropriations were not obligated by year end;
 - iii. the purpose was not included, or rejected, in current budget financing or appropriations; and
 - iv. The Chief Administrative Officer determines the appropriation is still needed.
- 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 9th day of July, 2019.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Jim McCormick, Chair

ATTEST:



Paulette DeHart, Clerk of the Board

OVERVIEW OF BUDGETED RESOURCES

PROJECTED CHANGES IN CASH BALANCES
 DETAIL OF ALL FUNDS
 Fiscal Year 2019-2020

Attachment A

Fund #	Fund Name	Projected Beginning Balances 7-1-19	FY - 20		Projected Ending Balances 6-30-20
			Estimated Revenues	Budgeted Expenditures	
001	General Fund	5,800,000	\$ 12,447,233	\$ 14,321,837	\$ 3,925,396
SPECIAL REVENUE FUNDS					
101	Tenmile Water Quality	-	-	-	-
102	Aasarco Grant	(36,080)	180,240	144,160	-
103	Lead Based Paint Remed	-	-	-	-
104	Junk Vehicle Program	-	129,318	129,318	-
105	Valley Wide Monitor Ntwrk	-	-	-	-
106	Wetlands Resource Assess	-	-	-	-
107	Lic Establishment Inspect	-	378,235	378,235	-
108	Subdivision Review	-	-	-	-
121	Helena Valley Nonpoint Source	-	-	-	-
123	Watershed Grants	-	-	-	-
124	Lake Helena WRP	(180,759)	193,169	12,410	-
127	Upper TenMile Mining	(9,504)	12,510	3,006	-
140	Water QPD Donation Program	52,840	21,600	21,600	52,840
149	Health Non performance grants	-	-	-	-
150	Safe Schools	-	-	-	-
160	Asthma Home Visiting	9,701	32,172	41,873	-
161	Chronic Disease	131,305	246,009	296,776	80,538
174	Comp Cancer Control Program	1,543	-	1,543	-
165	Consented Referral System	22,278	46,709	68,987	-
176	Breast & Cervical Cancer	-	-	-	-
177	WIC	(17,347)	254,969	237,621	1
178	M C H Block Grant	(15,827)	128,610	112,782	1
179	Home Care/Case Management	-	-	-	-
180	Miechv Grant	(4,056)	49,667	45,611	-
181	Ryan White Title III CM	-	-	-	-
182	WIC Peer Breastfeeding	(1,409)	13,687	12,278	-
183	MT Napa Obesity Prevention	-	-	-	-
184	Homeless Grant	-	-	-	-
185	Community Transformation Grant	-	-	-	-
186	EPA Air Quality	-	48,481	48,481	-
187	SDMI Waiver	-	-	-	-
188	Tobacco Control Grant	4,306	46	4,352	-
189	Pbhc Hlth Home Visiting	(40,468)	205,920	165,452	-
190	Tuberculosis Grant	-	-	-	-
191	HIV Prevention Services	(3,998)	24,569	20,571	-
192	March of Dimes PHN	-	-	-	-
193	Target Cm Low Birth Wght	(39,617)	154,204	114,587	-
194	Ryan White Title II	-	-	-	-
195	Immunization Prog Grant	-	-	-	-
196	Bioterrorism Grant	13,347	128,381	141,728	-
197	Safe Care	-	-	-	-
201	Craig Mosquito District	26,101	9,669	32,080	3,690

OVERVIEW OF BUDGETED RESOURCES

PROJECTED CHANGES IN CASH BALANCES
 DETAIL OF ALL FUNDS
 Fiscal Year 2019-2020
 Attachment A

Fund #	Fund Name	Projected	FY - 20		Projected
		Beginning Balances 7-1-19	Estimated Revenues	Budgeted Expenditures	Ending Balances 6-30-20
202	Mosquito Control District	209,894	160,032	291,236	78,690
203	Water Quality District	194,722	411,142	481,743	124,121
204	Mental Health	55,417	323,777	344,079	35,115
211	Road	1,742,147	3,984,203	4,827,650	898,700
215	Pred Animal Control	73	1,500	1,476	97
216	Cattle Predatory Control	7,697	26,000	25,926	7,771
218	District Courts	782,205	1,708,952	1,954,040	537,117
220	Search and Rescue	38,067	147,630	172,757	12,940
221	Parks	30,521	55,885	75,861	10,545
222	Library	-	3,183,003	3,183,003	-
223	Employer Health Insurance	108,307	1,565,000	1,625,000	48,307
224	Forestvale	259,090	401,190	533,784	126,496
225	County Planning	768,470	1,075,986	1,472,324	372,132
226	Emergency Disaster	-	-	-	-
227	County Health	1,079,105	2,335,829	2,627,163	787,771
228	Senior Citizens	47,128	183,882	188,620	42,390
229	Co Extension Agent	146,221	238,440	328,434	56,227
230	Public Safety	2,696,602	12,224,740	12,333,830	2,587,512
231	Public Sfty Radio Maint.	(12,847)	803,962	791,115	-
232	Inmate Programs	60,819	380,918	439,988	1,749
233	Detention Services	295,711	1,700,000	1,784,435	211,276
234	Criminal Justice	219,736	945,302	935,801	229,237
235	Parks Development	184,738	5,000	100,000	89,738
236	Lincoln Parks	3,408	14,000	16,347	1,061
237	Records Preservation	160,061	110,500	134,334	136,227
238	DUI Program	67,483	73,500	87,256	53,727
239	DUI Intern Program	-	-	-	-
240	City/County Drug	33,166	2,000	25,000	10,166
241	Missouri Rvr Drg Task Frc	374,846	100,000	229,693	245,153
242	MRDTF Federal Sharing	90,686	26,000	23,000	93,686
243	Hard Rock Mine Reserve	98,756	-	20,000	78,756
244	Metal Mines Tax Reserve	58,948	-	-	58,948
245	Cooney Home Memorial	-	-	-	-
246	Cooney Home Activity	-	-	-	-
247	Wolf Creek Wastewater Fac Maintenance	4,263	30,000	30,000	4,263
248	Craig Wastewater Fac Maintenance	89,445	113,000	150,000	52,445
249	Craig Training Center Maintenance	69,512	12,000	50,000	31,512
250	Septic Maintenance Revolving Loan	76,599	17,300	60,000	33,899
251	Septic Maintenance	-	81,816	81,817	(1)
252	Open Space Project	2,814,905	60,000	2,850,104	24,801
280	Alcoholism	-	115,000	115,000	-
282	Gas Tax	66,690	273,500	291,489	48,701
283	Gas Tax-new fund	67,884	212,950	250,957	29,877
291	HIDTA	(114,901)	343,351	228,450	-
292	Forest Reserve Title III	-	-	-	-
293	JAG-Justice Assist Grant	(12,185)	26,000	13,815	-

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			Estimated Revenues	Budgeted Expenditures	
294	Citizens Corp/CERT Progr				-
295	National Fire Plan	(101,610)	166,610	65,000	-
296	CDBG-Economic Development				-
297	Noxious Weed Trust Grant	15,000	7,500	13,000	9,500
298	Bucksnotr Grant				-
299	Homeland Security	(20,895)	21,000		105
300	NFP Project-BLM Comm Asst				-
301	Fire Projects-Misc Grants				-
302	Brownsfield Assmt Grant				-
304	Other Grants	(69,809)	1,150,000	1,050,000	30,191
305	Misc Federal Grants				-
0	Maintenance Districts	5,298,681	1,212,579	5,995,428	515,832
370	L&C Fire Service Area	53,500	70,750	71,085	53,165
	Total Special Revenue Funds	17,950,612	38,359,894	48,403,491	7,907,015
DEBT SERVICE FUNDS:					
500	City/County Bidg Debt	-	955,000	955,000	-
501	Open Space bonds	23,008	675,000	671,850	26,158
502	Health Facilities Debt				-
503	RSID Revolving	326,558	7,400		333,958
504	Search and Rescue Debt	49,678	100,500	105,315	44,863
505	Detention Center		636,066	636,066	-
505-529	Debt Service Districts	423,511	161,010	231,972	352,549
	Total Debt Service Funds	822,755	2,534,976	2,600,203	757,528
CAPITAL PROJECT FUNDS					
550	Capital Development	11,272,730	3,475,286	5,084,472	9,863,544
551	CTEP Projects				-
552	RID Projects	(16,363)	316,363	300,000	-
553	Misc Federal Grant Prjcts		2,400,000	2,200,000	200,000
554	Pub Safety-Radio Cap Prjt				-
555	Detention Center	6,262,924	1,155,000	7,417,924	-
556	Road/Bridge Infrast Proj	1,542,251	2,552,566	3,980,175	114,642
559	Fairgrounds Improv				-
	Total Capital Project Funds	19,061,542	9,899,215	18,982,571	9,978,186
ENTERPRISE FUNDS:					
601	Cooney Convalescent Ent	(2,074,922)			(2,074,922)
602	Fair Enterprise	48,484	1,787,240	1,649,070	186,654
610	Augusta Landfill Dist	44,231	90,400	98,188	36,443
611	Lincoln Landfill District	272,751	141,290	270,480	143,561
612	Scratch Gravel Landfill	1,357,455	1,260,000	1,333,483	1,283,972

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			Estimated Revenues	Budgeted Expenditures	
613	Lewis & Clark Co Landfill	2,350,633	1,405,805	2,128,926	1,627,512
614	Marysville Solid Waste	59,514	40,200	33,571	66,143
Total Enterprise Funds		2,058,146	4,724,935	5,513,718	1,269,363
INTERNAL SERVICE FUNDS					
650	Building Maintenance	1,223,161	1,206,748	1,460,954	968,955
651	Health Care Facilities	423,484	412,000	393,328	442,156
652	County Shop	458,709	671,900	726,919	403,690
653	Fuel Revolving	34,511	245,900	248,107	32,304
655	Info Technology & Service	1,410,115	2,408,842	2,935,991	882,966
656	Liability Insurance	1,439,136	827,000	745,000	1,521,136
657	County Health Insurance	1,167,837	4,965,500	5,576,864	556,473
658	Flexible Benefits Admin	-	-	-	-
Total Internal Service Funds		6,156,953	10,737,890	12,087,163	4,807,680
Total All Funds		\$ 51,850,008	\$ 78,704,143	\$ 101,908,983	\$ 28,645,168