

RESOLUTION 2021 - 61

A RESOLUTION ADOPTING THE FINAL OPERATING BUDGET AND SETTING APPROPRIATION AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

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 Thursday, July 15, 2021, 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 2021-2022 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, 2021, estimated beginning cash balances;
- B. the estimated revenues;



- C. the authorized appropriations by category and;
- D. the estimated June 30, 2022, 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:

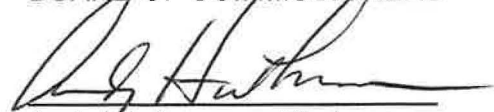
- i. related financing was provided in the prior fiscal year;
 - ii. the appropriations were not obligated by year end;
 - iii. the purpose was not included, or rejected, in current budget financing or appropriations; and
 - iv. The Chief Administrative Officer determines the appropriation is still needed.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

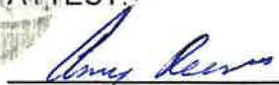
DATED this 20th day of July, 2021.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair



ATTEST


Amy Reeves, Clerk of the Board

OVERVIEW OF BUDGETED RESOURCES

PROJECTED CHANGES IN CASH BALANCES
 DETAIL OF ALL FUNDS
 Fiscal Year 2021-2022

Attachment A

Fund #	Fund Name	Projected Beginning Balances 7-1-21	FY - 22		Projected Ending Balances 6-30-22
			Estimated Revenues	Budgeted Expenditures	
001	General Fund	8,284,452	\$ 12,815,701	\$ 16,566,750	\$ 4,533,403
SPECIAL REVENUE FUNDS					
101	Tenmile Water Quality	-	-	-	-
102	Aasarco Grant	(31,594)	223,634	168,197	23,843
103	Lead Based Paint Remed	-	-	-	-
104	Junk Vehicle Program	-	143,518	143,457	61
105	Valley Wide Monitor Ntwrk	-	-	-	-
106	Wetlands Resource Assess	-	-	-	-
107	Lic Establishment Inspect	-	362,109	363,240	(1,131)
108	Subdivision Review	-	-	-	-
121	Helena Valley Nonpoint Source	-	-	-	-
123	Watershed Grants	-	-	-	-
124	Lake Helena WRP	12,750	4,000	4,000	12,750
127	Upper TenMile Mining	(13,709)	25,224	11,494	21
140	Water QPD Donation Program	58,035	9,500	23,245	44,290
149	Health Non performance grants	-	-	-	-
150	Safe Schools	-	-	-	-
160	Asthma Home Visiting	10,677	30,000	29,906	10,771
161	Chronic Disease	76,429	246,009	293,857	28,581
174	Comp Cancer Control Program	-	-	-	-
165	Consented Referral System	5,913	90,000	80,143	15,770
176	Breast & Cervical Cancer	6,294	45,551	45,468	6,377
177	WIC	(43,884)	279,975	236,091	-
178	M C H Block Grant	3	117,634	117,637	-
179	Home Care/Case Management	-	-	-	-
180	Miechv Grant	(14,420)	59,974	45,554	-
181	Ryan White Title III CM	-	-	-	-
182	WIC Peer Breastfeeding	(1,873)	14,709	12,836	-
183	MT Napa Obesity Prevention	-	-	-	-
184	Homeless Grant	-	-	-	-
185	Community Transformation Grant	-	-	-	-
186	EPA Air Quality	(562)	50,551	49,989	-
187	SDMI Waiver	-	-	-	-
188	Tobacco Control Grant	-	-	-	-
189	Pbhc Hlth Home Visiting	(40,107)	205,168	165,061	-
190	Tuberculosis Grant	-	-	-	-
191	HIV Prevention Services	(7,548)	34,090	31,542	(5,000)
192	March of Dimes PHN	-	-	-	-
193	Target Cm Low Birth Wght	(228)	94,278	94,050	-
194	Ryan White Title II	-	-	-	-
195	Immunization Prog Grant	-	-	-	-
196	Bioterrorism Grant	(44,909)	432,708	387,799	-
197	Safe Care	-	-	-	-
201	Craig Mosquito District	20,153	10,000	18,198	11,955

OVERVIEW OF BUDGETED RESOURCES

PROJECTED CHANGES IN CASH BALANCES
 DETAIL OF ALL FUNDS
 Fiscal Year 2021-2022
 Attachment A

Fund #	Fund Name	Projected	FY - 22		Projected
		Beginning Balances 7-1-21	Estimated Revenues	Budgeted Expenditures	Ending Balances 6-30-22
202	Mosquito Control District	99,147	190,000	219,894	69,253
203	Water Quality District	247,655	410,564	525,710	132,509
204	Mental Health	-	638,109	629,306	8,803
211	Road	1,496,950	4,320,292	4,672,678	1,144,564
215	Pred Animal Control	-	1,400	364	1,036
216	Cattle Predatory Control	17,982	25,000	24,864	18,118
218	District Courts	751,286	2,011,164	2,165,734	596,716
220	Search and Rescue	59,563	256,088	266,694	48,957
221	Parks	40,053	58,398	62,942	35,509
222	Library	-	-	-	-
223	Employer Health Insurance	247,993	1,403,593	1,403,593	247,993
224	Forestvale	348,652	449,636	647,626	150,662
225	County Planning	993,898	1,205,695	1,736,915	462,678
226	Emergency Disaster	97	-	-	97
227	County Health	653,054	2,558,823	2,725,845	486,032
228	Senior Citizens	27,803	169,948	198,649	(898)
229	Co Extension Agent	212,816	223,325	340,769	95,372
230	Public Safety	3,836,267	13,640,760	14,422,176	3,054,851
231	Public Sfty Radio Maint.	1,185	248,040	248,604	621
232	Inmate Programs	-	422,500	404,879	17,621
233	Detention Services	159,569	3,265,000	3,249,502	175,067
234	Criminal Justice	461,809	1,226,391	1,381,899	306,301
235	Parks Development	30,017	5,000	100,000	(64,983)
236	Lincoln Parks	99,795	18,000	25,046	92,749
237	Records Preservation	130,421	132,540	145,333	117,628
238	DUI Program	99,795	53,000	75,292	77,503
239	DUI Intern Program	-	-	-	-
240	City/County Drug	27,159	-	18,000	9,159
241	Missouri Rvr Drg Task Frc	450,806	70,000	139,607	381,199
242	MRDTF Federal Sharing	375,980	61,500	83,000	354,480
243	Hard Rock Mine Reserve	1,152	500	20,000	(18,348)
244	Metal Mines Tax Reserve	4,089	-	-	4,089
245	Cooney Home Memorial	-	-	-	-
246	Cooney Home Activity	-	-	-	-
247	Wolf Creek Wastewater Fac Maintenance	33,782	30,000	30,000	33,782
248	Craig Wastewater Fac Maintenance	67,779	100,400	155,000	13,179
249	Craig Training Center Maintenance	59,037	10,400	50,000	19,437
250	Septic Maintenance Revolving Loan	30,907	17,700	30,000	18,607
251	Septic Maintenance	-	-	-	-
252	Open Space Project	413,235	2,200	400,128	15,307
280	Alcoholism	-	115,000	115,000	-
282	Gas Tax	155,609	268,500	386,216	37,893
283	Gas Tax-new fund	304,715	334,000	638,715	-
291	HIDTA	(484)	311,053	246,739	63,830
292	Forest Reserve Title III	-	-	-	-
293	JAG-Justice Assist Grant	-	26,021	29,389	(3,368)

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			Estimated Revenues	Budgeted Expenditures	
294	Citizens Corp/CERT Progr				-
295	National Fire Plan	-	126,000	100,000	26,000
296	CDBG-Economic Development		450,000	450,000	-
297	Noxious Weed Trust Grant	28,294	25,000	30,000	23,294
298	Bucksnot Grant				-
299	Homeland Security	-	100,000	50,000	50,000
300	NFP Project-BLM Comm Asst	-	181,000	150,000	31,000
301	Cares-Federal Funding	4,731,886		4,500,000	231,886
302	ARPA-Federal Funding	6,724,351		6,500,000	224,351
304	Other Grants	-	156,131	110,145	45,986
305	Misc Federal Grants	-	-	-	-
0	Maintenance Districts	5,797,274	1,392,303	6,458,925	730,652
370	L&C Fire Service Area	67,566	69,650	84,860	52,356
			-	-	-
Total Special Revenue Funds		29,280,364	39,259,256	58,771,802	9,767,818
DEBT SERVICE FUNDS:					
500	City/County Bldg Debt	-	480,000	479,289	711
501	Open Space bonds	42,661	670,400	654,520	58,541
502	Health Facilities Debt	-	-	-	-
503	RSID Revolving	364,141	2,500	-	366,641
504	Search and Rescue Debt	54,748	100,100	97,024	57,824
505	Detention Center	1,617	639,250	639,450	1,417
505-529	Debt Service Districts	394,020	98,964	137,917	355,067
Total Debt Service Funds		857,187	1,991,214	2,008,200	840,201
CAPITAL PROJECT FUNDS					
550	Capital Development	12,432,109	4,191,128	6,300,205	10,323,032
551	CTEP Projects	-	-	-	-
552	RID Projects	(45,874)	345,847	300,000	(27)
553	Misc Federal Grant Prjcts	-	450,000	450,000	-
554	Pub Safety-Radio Cap Prjt	-	-	-	-
555	Detention Center	539,348	-	539,348	-
556	Road/Bridge Infrast Proj	1,589,625	3,093,293	4,678,946	3,972
559	Fairgrounds Improv	-	-	-	-
Total Capital Project Funds		14,515,208	8,080,268	12,268,499	10,326,977
ENTERPRISE FUNDS:					
601	Cooney Convalescent Ent	-	-	-	-
602	Fair Enterprise	343,335	1,960,720	1,554,176	749,879
610	Augusta Landfill Dist	33,538	91,150	115,935	8,753
611	Lincoln Landfill District	200,008	141,190	286,584	54,614
612	Scratch Gravel Landfill	1,203,110	1,372,816	1,535,997	1,039,929

OVERVIEW OF BUDGETED RESOURCES

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 DETAIL OF ALL FUNDS
 Fiscal Year 2021-2022
 Attachment A

Fund #	Fund Name	Projected Beginning Balances 7-1-21	FY - 22		Projected Ending Balances 6-30-22
			Estimated Revenues	Budgeted Expenditures	
613	Lewis & Clark Co Landfill	2,872,595	2,674,769	2,269,556	3,277,808
614	Marysville Solid Waste	88,970	42,749	58,435	73,284
Total Enterprise Funds		4,741,556	6,283,394	5,820,683	5,204,267
INTERNAL SERVICE FUNDS					
650	Building Maintenance	1,563,088	1,292,415	1,201,961	1,653,542
651	Health Care Facilities	433,265	476,000	450,939	458,326
652	County Shop	538,807	820,900	917,924	441,783
653	Fuel Revolving	61,780	338,115	327,865	72,030
655	Info Technology & Service	1,422,410	2,801,338	3,307,899	915,849
656	Liability Insurance	1,410,964	798,500	1,196,000	1,013,464
657	County Health Insurance	1,285,609	5,825,000	5,953,901	1,156,708
658	Flexible Benefits Admin			-	-
Total Internal Service Funds		6,715,923	12,352,268	13,356,489	5,711,702
Total All Funds		\$ 64,394,690	\$ 80,782,101	\$ 108,792,423	\$ 36,384,368