

RESOLUTION 2023 - 64

**A RESOLUTION ADOPTING THE FINAL OPERATING BUDGET AND
SETTING APPROPRIATION AUTHORITY FOR THE FISCAL YEAR
BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024**

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.”
- (c) Include any increase in property taxes, including an increase authorized under 15-10-420(1) and the amount by which property taxes will increase on homes valued at \$100,000, \$300,000 and \$600,000.

WHEREAS, The Board of County Commissioners held a public hearing in Helena on Thursday, July 13, 2023, 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 2023-2024 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, 2023, estimated beginning cash balances;
- B. the estimated revenues;
- C. the authorized appropriations by category and;
- D. the estimated June 30, 2024, ending cash balances.

The Commission establishes 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.

Section 6. Property Tax Increase: An increase (decrease) in property taxes due to (15-10-420 calculation), permissive and/or voted levies of \$15.92, \$47.75, and \$95.50, respectively for a home valued at \$100,000, \$300,000, and \$600,000 is included in this fiscal year budget.


DATED this 20TH day of July 2023.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Tom Rolfe, Chair

ATTEST:



Amy Reeves, Clerk of the Board



OVERVIEW OF BUDGETED RESOURCES

SUMMARY OF MAJOR REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES July 1, 2023 to June 30, 2024(FY24) Attachment A

	Governmental Fund Types				Proprietary Fund Types		Total All Funds
	General	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service	
Projected Beginning							
Cash Balances	\$ 7,377,185	\$ 35,123,343	\$ 873,883	\$ 20,346,347	\$ 5,379,131	\$ 5,682,211	\$ 74,782,100
<u>Estimated Revenues</u>							
Taxes & Assessments	8,440,239	28,719,959	703,256		578,984		38,442,438
Licenses & Permits	263,500	4,080					267,580
Intergovernmental	3,347,127	9,762,452		4,103,250	20,812	18,000	17,251,641
Charges for Services	1,490,271	2,281,118			1,295,452	40,000	5,106,841
Fines & Forfeitures	31,250	398,350					429,600
Miscellaneous	58,500	2,927,378	1,229,254		3,492,440	2,707,495	10,415,067
Investment Earnings	875,000	69,450	-	250,000	84,500	51,500	1,330,450
Transfers/loan proceeds	552,268	3,771,597	-	4,788,137	50,000	2,091,146	11,253,148
Internal Service						12,261,738	12,261,738
Total Estimated Revenues	15,058,155	47,934,384	1,932,510	9,141,387	5,522,188	17,169,879	96,758,503
<u>Budgeted Expenditures</u>							
Personal Services	9,979,995	22,666,792	-	-	1,001,150	2,701,269	36,349,206
Operations & Maintenance	3,758,785	30,916,901	-	4,672,510	3,414,711	10,539,799	53,302,706
Fixed Charges	1,728,444	4,395,147	-	-	309,078	3,483,558	9,916,227
Debt Service	-	92	1,904,967	-	290,863	-	2,195,922
Other Financing Uses	2,417,440	8,634,266	-	1,000,000	62,816	48,416	12,162,938
Capital Outlay	-	2,375,000	-	11,167,879	1,119,080	931,380	15,593,339
Total Budgeted Expenditures	17,884,664	68,988,198	1,904,967	16,840,389	6,197,698	17,704,422	129,520,338
Projected Change in							
Cash Balances	(2,826,509)	(21,053,814)	27,543	(7,699,002)	(675,510)	(534,543)	(32,761,835)
Projected Ending							
Cash Balances	\$ 4,550,676	\$ 14,069,529	\$ 901,426	\$ 12,647,345	\$ 4,703,621	\$ 5,147,668	\$ 42,020,265