

RESOLUTION 2014-81

**A RESOLUTION ADOPTING THE FINAL OPERATING BUDGET AND
SETTING APPROPRIATION AUTHORITY FOR THE FISCAL YEAR
BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015**

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 22, 2014, where residents of the County were allowed to express their concerns about the proposed budget; and

WHEREAS, The Board of County Commissioners held a public hearing in Helena on Tuesday, July 22, 2014, for the purpose of allowing residents of the County to express their concerns about the budgeted property tax increase allowed in Section 15-10-420, MCA; and

WHEREAS, The Board of County Commissioners adopted Resolution 2014-80 on July 22, 2014, to budget additional property tax revenue; 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 2014-2015 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, 2014, estimated beginning cash balances;
- B. the estimated revenues;
- C. the authorized appropriations by category and;
- D. the estimated June 30, 2015, 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.

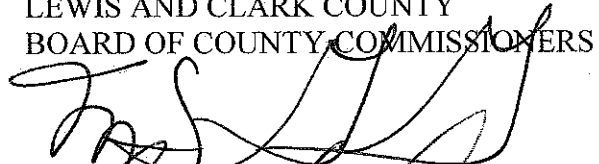
Section 4. Appropriated Reserves: Reserves which have been established for specific purposes are hereby declared to be appropriations available for expenditure according to the reserve purpose. They shall be acknowledged as current appropriations upon the determination of the Chief Administrative

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.

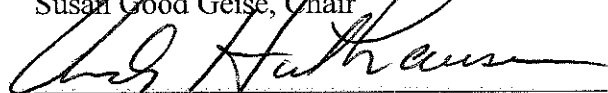
Section 5. Property Tax Adjustments: Property taxes are to be levied at the maximum allowed by law. If the maximum property tax levy allowed by law exceeds the budgeted property tax revenues, the additional property tax revenue shall be placed in reserves and available for appropriation therefrom.

DATED this 29th day of July, 2014.

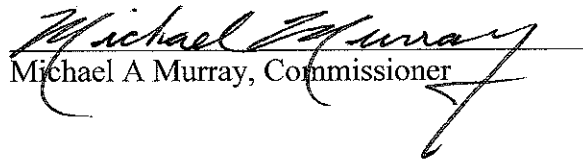
LEWIS AND CLARK COUNTY
BOARD OF COUNTY COMMISSIONERS



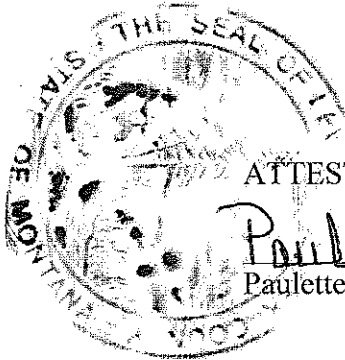
Susan Good Geise, Chair



Andy Hunthausen, Commissioner



Michael A Murray, Commissioner



ATTEST:



Paulette DeHart, Clerk of the Board

OVERVIEW OF BUDGETED RESOURCES

PROJECTED CHANGES IN CASH BALANCES
 DETAIL OF ALL FUNDS
 Fiscal Year 2014-2015

Attachment A

Fund #	Fund Name	Projected	FY - 15		Projected	Revenues
		Beginning Balances 7-1-14	Estimated Revenues	Budgeted Expenditures	Ending Balances 6-30-15	Over(Under) Expenditures 6-30-15
001	General Fund	3,184,203 \$	11,149,425 \$	12,262,615 \$	2,071,013 \$	(1,113,190)
SPECIAL REVENUE FUNDS						
102	Aasarco Grant	(43,639)	255,710	212,856	(985) \$	42,854
104	Junk Vehicle Program	35,222	89,358	87,072	37,508 \$	2,286
107	Lic Establishment Inspect	(88)	319,202	274,618	44,496 \$	44,584
121	Helena Valley Nonpoint Source	(8,991)	17,141	8,150	- \$	8,991
122	Sourcewater Assessmnt Prg	-	-	-	- \$	-
123	Watershed Grants	(5,187)	54,014	37,576	11,251 \$	16,438
126	Targeted Watershed Grant	-	-	-	- \$	-
150	Safe Schools	112,757	90,000	90,841	111,916 \$	(841)
160	Asthma Home Visiting	14,468	34,455	35,595	13,328 \$	(1,140)
174	Comp Cancer Control Program	46,944	115,227	134,563	27,608 \$	(19,336)
177	WIC	(17,648)	221,699	204,201	(150) \$	17,498
178	M C H Block Grant	(13,786)	141,538	116,901	10,851 \$	24,637
179	Home Care/Case Management	132,255	451,768	450,253	133,770 \$	1,515
180	Miechv Grant	50,114	222,062	207,890	64,276 \$	14,162
181	Ryan White Title III CM	(659)	3,000	3,109	(768) \$	(109)
182	WIC Peer Breastfeeding	(704)	8,372	8,327	(659) \$	45
183	MT Napa Obesity Prevention	7,872	-	-	7,872 \$	-
185	Community Transformation Grant	(8,716)	21,216	10,463	2,037 \$	10,753
186	EPA Air Quality	-	51,037	47,297	3,740 \$	3,740
187	SDMI Waiver	(14,710)	156,906	122,642	19,554 \$	34,264
188	Tobacco Control Grant	22,325	115,227	115,231	22,321 \$	(4)
189	Polc Hlth Home Visiting	(16,131)	104,511	88,380	- \$	16,131
191	HIV Prevention Services	(1,576)	15,633	11,723	2,334 \$	3,910
193	Target Cm Low Birth Wght	95,345	81,111	81,951	94,505 \$	(840)
194	Ryan White Title II	3,060	19,000	15,109	6,951 \$	3,891
197	Safe Care	-	104,629	104,273	356 \$	356
196	Bioterrorism Grant	28,843	106,518	106,517	28,844 \$	1
201	Craig Mosquito District	5,853	13,475	15,302	4,026 \$	(1,827)
202	Mosquito Control District	31,958	195,930	212,512	15,376 \$	(16,582)
203	Water Quality District	107,096	337,827	356,408	88,515 \$	(18,581)
204	Mental Health	165,538	471,962	499,206	138,294 \$	(27,244)
211	Road	1,614,683	3,357,433	4,067,599	904,517 \$	(710,166)
215	Pred Animal Control	257	1,600	1,634	223 \$	(34)
216	Cattle Protection	5,624	25,000	30,000	624 \$	(5,000)
218	District Courts	674,118	1,378,755	1,561,146	491,727 \$	(182,391)
220	Search and Rescue	82,041	123,472	158,884	46,629 \$	(35,412)
221	Parks	11,855	47,113	45,915	13,053 \$	1,198
222	Library	-	2,669,100	2,669,100	- \$	-
223	Employer Health Insurance	113,828	1,300,000	1,330,000	83,828 \$	(30,000)
224	Forestvale	115,255	361,396	380,512	96,139 \$	(19,116)
225	County Planning	446,041	826,301	1,042,748	229,594 \$	(216,447)
226	Emergency Disaster	57,765	-	57,000	765 \$	(57,000)
227	County Health	766,649	1,865,881	2,014,746	617,784 \$	(148,865)
228	Senior Citizens	29,089	154,758	160,908	22,939 \$	(6,150)
229	Co Extension Agent	95,939	203,297	236,605	62,631 \$	(33,308)
230	Public Safety	1,978,024	11,255,911	11,312,445	1,921,490 \$	(56,534)
231	Public Sfty Radio Maint.	298	568,893	575,352	(6,161) \$	(6,459)
232	Inmate Programs	64,645	404,550	471,050	(1,855) \$	(66,500)
233	Records Preservation	117,417	109,000	119,715	106,702 \$	(10,715)
235	Parks Development	171,729	10,000	100,000	81,729 \$	(90,000)
236	Lincoln Parks	11,359	8,412	15,460	4,311 \$	(7,048)
237	BEP	298	-	-	298 \$	-
238	DUI Program	46,399	31,000	65,100	12,299 \$	(34,100)
239	DUI Intern Program	6,105	6,000	6,720	5,385 \$	(720)
240	City/County Drug	54,715	10,000	19,000	45,715 \$	(9,000)
241	Missouri Rvr Drg Task Frc	415,141	150,000	72,810	492,331 \$	77,190
242	MRDTF Federal Sharing	3,793	20,000	18,250	5,543 \$	1,750
243	Hard Rock Mine Reserve	121,506	-	-	121,506 \$	-
244	Metal Mines Tax Reserve	56,246	-	-	56,246 \$	-
248	Craig Wastewater Fac Maintenance	185,357	100,150	175,000	110,507 \$	(74,850)
249	Craig Training Center Maintenance	28,908	12,030	3,000	37,838 \$	9,030
250	Septic Maintenance Revolving Loan	150,333	-	-	150,333 \$	-

OVERVIEW OF BUDGETED RESOURCES

PROJECTED CHANGES IN CASH BALANCES
 DETAIL OF ALL FUNDS
 Fiscal Year 2014-2015

Attachment A

Fund #	Fund Name	Projected	FY - 15		Projected	Revenues
		Beginning Balance 7-1-14	Estimated Revenue	Budgeted Expenditures	Ending Balance 6-30-15	Over/Under Expenditures 6-30-15
251	Septic Maintenance	3,064	93,642	92,321	4,385	\$ 1,321
252	Open Space Project	2,051,355	1,500	2,002,100	50,755	\$ (2,000,600)
280	Alcoholism	-	92,000	92,000	-	\$ -
282	Gas Tax	215,798	275,470	442,412	48,856	\$ (166,942)
291	HIDTA	(17,633)	159,394	159,394	(17,633)	\$ -
293	JAG-Justice Assist Grant	-	13,398	13,029	369	\$ 369
294	Citizens Corp/CERT Progr	500	-	500	-	\$ (500)
295	National Fire Plan	(28,960)	175,000	171,935	(25,895)	\$ 3,065
296	CDBG-Economic Development	-	1,650,000	1,650,000	-	\$ -
297	Noxious Weed Trust Grant	(11,202)	38,500	30,000	(2,702)	\$ 8,500
299	Homeland Security	-	-	-	-	\$ -
300	NFP Project-BLM Comm Asst	83,022	120,000	115,194	87,828	\$ 4,806
301	Fire Projects-Misc Grants	-	-	-	-	\$ -
302	Brownsfield Assmt Grant	(7,586)	110,273	106,089	(3,402)	\$ 4,184
304	Other Grants	(72,214)	601,025	523,453	5,358	\$ 77,572
305	Misc Federal Grants	-	-	-	-	\$ -
0	Maintenance Districts	2,979,192	792,864	3,542,934	229,122	\$ (2,750,070)
370	L&C Fire Service Area	24,385	69,400	78,824	14,961	\$ (9,424)
Total Special Revenue Funds		13,372,653	33,011,036	39,389,850	6,993,839	\$ (6,378,814)
DEBT SERVICE FUNDS:						
500	City/County Bldg Debt	-	169,000	169,000	-	\$ -
501	Open Space bonds	19,816	206,025	206,963	18,878	\$ (938)
502	Health Facilities Debt	9,912	65,015	69,000	5,927	\$ (3,985)
504	Search and Rescue	89,912	100,000	189,912	-	\$ (89,912)
503	RSID Revolving	302,664	950	150,000	153,614	\$ (149,050)
504-516	Debt Service Districts	358,083	182,264	193,258	347,089	\$ (10,994)
Total Debt Service Funds		780,387	723,254	978,133	525,508	\$ (254,879)
CAPITAL PROJECT FUNDS						
550	Capital Development	5,919,388	3,390,988	3,405,434	5,904,942	\$ (14,446)
551	CTEP Projects	(28,135)	173,000	143,000	865	\$ 30,000
552	RID Projects	(241)	386,750	386,500	9	\$ 250
553	Misc Federal Grant Prjts	-	-	-	-	\$ -
555	Search and Rescue Facility	-	1,413,000	1,325,000	88,000	\$ 88,000
556	Road/Bridge Infrast Proj	883,162	2,893,181	3,572,695	203,648	\$ (679,514)
559	Fairgrounds improv	-	-	-	-	\$ -
Total Capital Project Funds		6,773,174	8,256,919	8,832,629	6,197,464	\$ (575,710)
ENTERPRISE FUNDS:						
601	Cooney Convalescent Ent	(2,239,092)	-	-	(2,239,092)	\$ -
602	Fair Enterprise	795,924	1,578,884	2,104,422	270,386	\$ (525,538)
610	Augusta Landfill Dist	48,382	82,050	91,709	38,723	\$ (9,659)
611	Lincoln Landfill District	254,952	156,950	272,817	139,085	\$ (115,867)
612	Scratch Gravel Landfill	982,216	1,404,302	1,321,729	1,064,789	\$ 82,573
613	Lewis & Clark Co Landfill	1,784,381	1,341,768	2,072,253	1,053,886	\$ (730,495)
614	Marysville Solid Waste	39,087	29,350	39,799	28,638	\$ (10,449)
Total Enterprise Funds		1,665,850	4,593,294	5,902,729	356,415	\$ (1,309,435)
INTERNAL SERVICE FUNDS						
650	Building Maintenance	466,799	1,081,676	1,046,013	502,462	\$ 35,663
651	Health Care Facilities	318,870	339,956	438,444	220,382	\$ (98,488)
652	County Shop	258,349	531,050	573,631	215,768	\$ (42,581)
653	Fuel Revolving	80,120	447,707	437,660	90,167	\$ 10,047
655	Info Technology & Service	1,356,091	2,004,132	2,312,038	1,048,185	\$ (307,906)
656	Liability Insurance	1,214,585	2,315,550	2,990,000	540,135	\$ (674,450)
657	County Health Insurance	1,207,349	4,195,800	4,790,330	612,819	\$ (594,530)
658	Flexible Benefits Admin	-	-	-	-	\$ -
Total Internal Service Funds		4,902,163	10,915,871	12,588,116	3,229,918	\$ (1,672,245)
Total All Funds		\$ 30,678,430	\$ 68,649,799	\$ 79,954,072	\$ 19,374,157	\$ (11,304,273)