

COMMITTEE OF THE WHOLE

SEPTEMBER 7, 2021

6:00 PM

1. Update on the childcare feasibility study.
2. Budget 2021-2022

NOTICE FOR, AND AGENDA FOR, A REGULAR MEETING OF THE CITY COMMISSION, CITY OF LEWISTOWN, SEPTEMBER 7, 2021 AT 7:00 P.M. AT THE CENTRAL MONTANA COMMUNITY CENTER LOCATED AT 307 W WATSON

To participate virtually the options are as follows:

To join by zoom: <https://zoom.us/j/8486275925?pwd=dTVGbndDK253ZUJLMjRuZXU5QVpMdz09>

Meeting ID: 848 627 5925 Passcode: 59457

To participate by phone: dial (253) 215-8782 Meeting ID: 848 627 5925 Passcode: 59457

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

APPROVAL OF MINUTES – August 16, 2021 and August 23, 2021

COURTESIES

PROCLAMATIONS

BOARD AND COMMISSION REPORTS

CITY MANAGER REPORT

PUBLIC COMMENT – non agenda items

CONSENT AGENDA

Acknowledgment of the claims that have been paid from August 12, 2021 to August 31, 2021 for a total of \$247,406.68

***REGULAR AGENDA – Resolutions, Ordinances & Other Action Items:**

1. Discussion and action on approving Resolution No. 4064, a resolution redefining the boundaries of Street Maintenance District No. 1 in the City of Lewistown (**Action: approve, disapprove or amend Resolution No. 4064**) City Manager Holly Phelps
2. Public hearing on the cost of maintenance of Boulevard District No. 12, cost of maintenance reserve and administration for Lighting Districts and cost of maintenance in Street Maintenance District No. 1
3. Discussion and action on approving Resolution No. 4065, a resolution of the City Commission of the City of Lewistown levying and assessing a special tax to cover the cost of maintenance of Boulevard District No. 12, in the City of Lewistown, Montana for the fiscal year beginning July 1, 2021 and ending June 30, 2022 (**Action: approve, disapprove or amend Resolution No. 4065**) City Manager Holly Phelps
4. Discussion and action on approving Resolution No. 4066, a resolution levying and assessing the cost of maintenance reserve and administration, and supplying of electrical current for the street lights within the City of Lewistown, to properties within particular lighting districts (**Action: approve, disapprove or amend Resolution No. 4066**) City Manager Holly Phelps
5. Discussion and action on approving Resolution No. 4067, a resolution estimating the cost of maintenance in Street Maintenance District No. 1, specifying the assessment option and levying an assessment on properties for Street Maintenance (**Action: approve, disapprove or amend Resolution No. 4067**) City Manager Holly Phelps
6. Public hearing on the 2021-2022 budget for the City of Lewistown

7. Discussion and action on approving Resolution No. 4068, a resolution relating to final budgets, budget authorities and annual appropriations for the fiscal year beginning July 1, 2021 and ending June 30, 2022 (**Action: approve, disapprove or amend Resolution No. 4068**) City Manager Holly Phelps

8. Public hearing on Resolution No. 4069, a resolution authorizing an increase in the City of Lewistown's mill levy in order to fund increases in premium contributions for medical group benefits for City employees and exempting the same from the mill levy calculation limitation provided for by law

9. Discussion and action on approving Resolution No. 4069, a resolution authorizing an increase in the City of Lewistown's mill levy in order to fund increases in premium contributions for medical group benefits for City employees and exempting the same from the mill levy calculation limitation provided for by law (**Action: approve, disapprove or amend Resolution No. 4069**) City Manager Holly Phelps

10. Discussion and action on approving Resolution No. 4070, a resolution providing for the annual tax levy mills for fiscal year beginning July 1, 2021 and ending June 30, 2022 (**Action: approve, disapprove or amend Resolution No. 4070**) City Manager Holly Phelps

11. Public hearing on Resolution No. 4071, a resolution amending the 2020-2021 budget of the City of Lewistown

12. Discussion and action on approving Resolution No. 4071, a resolution amending the 2020-2021 budget of the City of Lewistown (**Action: approve, disapprove or amend Resolution No. 4071**) City Manager Holly Phelps

CITIZENS' REQUESTS

COMMISSIONER'S MINUTE

ADJOURNMENT

* All citizens are invited to make comment on any agenda item prior to action being taken by the Commission

RESOLUTION NO. 4064

**A RESOLUTION REDEFINING THE BOUNDARIES OF
STREET MAINTENANCE DISTRICT NUMBER ONE IN
THE CITY OF LEWISTOWN, MONTANA**

WHEREAS, the City of Lewistown has previously created by Ordinance 1599, a city-wide district for the maintenance of all of the streets and avenues of the City such district designated as Street Maintenance District No. One; and,

WHEREAS, Resolution 3216 adopted June 27, 1991 defined the boundaries of Street Maintenance District Number One, which boundaries were subsequently altered by Resolution No. 3386 adopted on July 21st, 1997; and,

WHEREAS, Montana Code Annotated section 7-12-4403 allows the boundaries of a maintenance district to be changed by resolution in any succeeding year;

THEREFORE, BE IT RESOLVED by the City Commission of the City of Lewistown that the boundaries of Street Maintenance District Number One shall henceforth be defined as follows:

BOUNDARIES OF STREET MAINTENANCE DISTRICT NUMBER ONE

The exterior boundaries of Street Maintenance District Number One shall be the City Limits of the City of Lewistown as defined by the map entitled "Street Maintenance District Number One, 2021 which map is attached hereto and incorporated herein by reference and which map is also on file with the Department of Public Works, Lewistown, Montana.

Dated the 7th day of September 2021.

City of Lewistown

By: _____
Patty Turk, Commission Chairman

ATTEST:

Nikki Brummond, City Clerk

RESOLUTION NO. 4065

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEWISTOWN LEVYING AND ASSESSING A SPECIAL TAX TO COVER THE COST OF MAINTENANCE OF BOULEVARD DISTRICT NO. 12, IN THE CITY OF LEWISTOWN, MONTANA FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022;

WHEREAS, Boulevard Maintenance District No. 12, has heretofore been duly and legally created by the City Commission of the City of Lewistown, Montana with boundaries and provisions therein contained and set forth by resolution creating said district to which reference is hereby made for a more definite description hereto and the City of Lewistown will maintain and preserve the improvements within said district, during the current fiscal year, excepting the lots and parcels of land within said district maintained by the property owners thereof.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LEWISTOWN, MONTANA:

Section 1: That in order to defray the cost of maintaining and preserving the improvements in front of the respective lots and parcels of land thereafter in EXHIBIT "A" hereof mentioned and set forth within the boundaries of said Boulevard Maintenance District No. 12, during the current fiscal year, the City Commission of Lewistown does hereby make and levy a special assessment in the sum of \$3,330.89 said sum being the cost of maintaining and preserving the improvements in front of the respective lots and parcels of land hereinafter in EXHIBIT "A" hereof, mentioned and set forth, said Boulevard Maintenance District No. 12 and contained within the boundaries thereof, effected and benefited by the said work of maintaining and preserving the improvements, said lots and parcels of land being thereafter in EXHIBIT "A" hereof particularly described and each of said respective lots and parcels of land in said District No. 12 being hereby assessed said sum constitutes and is the proper and proportionate share of the total cost of maintaining and preserving said improvements, each such lot and parcel of land should legally bear.

Section 2: That a description of each lot or parcel of land within the boundaries of said Boulevard Maintenance District No. 12, effected and benefited by the work of maintaining and preserving said improvements in said district together with the name of the owner of each lot or parcel of land marked EXHIBIT "A" and made a part hereof.

Section 3: The objections to final adoption of the Resolution will be heard by the Commission at a meeting hereof to be held in the Central Montana Community Center, 307 W. Watson, Lewistown, Montana, the 7th day of September 2021.

Section 4: That the Finance Officer of the City of Lewistown, Montana, do cause a notice signed by her to be published in the manner required by law in one issue of the Lewistown News Argus, a newspaper printed and published in the City of Lewistown, Montana, stating that this Resolution is on file in the office subject to inspection for a period of five days.

Section 5: That a copy of this Resolution duly certified by the Finance Officer of the City of Lewistown, shall be on file at the City Offices, 305 W Watson, Lewistown, Montana, within two days after the final passage and adoption thereof.

Section 6: That the preservation and safety of the said improvements and the ability of said City of Lewistown to care for and pay for maintaining and preserving the same, demands the immediate passage of the Resolution, the end that funds may be forthcoming with which to pay for said work in said Boulevard Maintenance District No. 12, during the current fiscal year.

Section 7: That this Resolution shall take effect and be in full force and effect from the final passage and approval.

Dated this 7th day of September 2021.

Patty Turk, Commission Chairman

ATTEST:

Nikki Brummond, City Clerk

09/03/21
12:55:30

CITY OF LEWISTOWN
Assessment Detail 2021

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Report ID: T105A

Inactive Properties Included, SA/SID # Codes from BLVD to BLVD

BLVD BOULEVARD

Tax ID	Name	Area	Frontage	Taxable	Rate Code	Status	Amount	Pay?
00010	ANTHONY, TIMOTHY J. &	50.00				CALC.	33.36	2
00047	MASSEY, SETSUKO YAMAMATO	50.00				CALC.	33.36	2
00058	BROADWAY COMPANY, A	100.00				CALC.	66.72	2
00065	BAKER, BARBARA J	50.00				CALC.	33.36	2
00119	LONG, JEREMY J & RHONDA J	100.00				CALC.	66.72	2
00125	FRY, BENJAMIN R & CHERYL A	100.00				CALC.	66.72	2
00189	HOYLE, LARRY & LOLA N	100.00				CALC.	66.72	2
00259	CUNNINGHAM, KRISTOPHER	90.00				CALC.	60.05	2
00313	CARLSON, JOHN M. & PHYLLIS	100.00				CALC.	66.72	2
00347	METCALF, DANNY & STACEY	100.00				CALC.	66.72	2
00355	CITY OF LEWISTOWN	20.00				CALC.	13.34	2
00372	GERTGE, DANIEL & SHELLY	50.00				CALC.	33.36	2
00395	THOMAS, JOAN E	88.00				CALC.	58.71	2
00410	HARDY, THERESA	50.00				CALC.	33.36	2
00423	STROH, BETTY LEE	50.00				CALC.	33.36	2
00462	BAKER, BARBARA A & LARK,	60.00				CALC.	40.03	2
00490	HAIGHT, JOHN A & MARY P	50.00				CALC.	33.36	2
00587	BANK OF THE ROCKIES N.A.	90.00				CALC.	60.05	2
00819	PHELPS, HOLLY K & JAMES	50.00				CALC.	33.36	2
00970	WRIGHT, RICHARD CHRISTOPHER	25.00				CALC.	16.68	2
00985	JOHNSTON, GAVIN	50.00				CALC.	33.36	2
01047	WICKS, CHARLES W & CAROL J	50.00				CALC.	33.36	2
01147	STAPLETON, DEAN A & CORA M	90.00				CALC.	60.05	2
01223	SOUTHWORTH, DARCI K	90.00				CALC.	60.05	2
01367	KNAPP, KENNETH S	70.00				CALC.	46.70	2
01402	HOWELLS, JOHN P & SANDRA B	90.00				CALC.	60.05	2
01458	JONES, ROY C & C DARLENE	100.00				CALC.	66.72	2
01534	HANSON, JASON J	50.00				CALC.	33.36	2
01662	MILLER RICK & KAREN FAMILY	63.00				CALC.	42.03	2
01717	PARKER, FARREL W & FANNIE B	50.00				CALC.	33.36	2
01739	ANDERSON, DONALD R. & KAY	90.00				CALC.	60.05	2
01756	PETERS, REATHA M REVOC	37.00				CALC.	24.69	2
01829	HUMPHREYS, GARY M & NEYSHA	100.00				CALC.	66.72	2
01835	PRATT, HELEN T & RAUCH,	50.00				CALC.	33.36	2
01845	SOUTHWORTH, JEFF & BROOK	75.00				CALC.	50.04	2
01853	CARR, ADAM D & TIA M	50.00				CALC.	33.36	2
01942	SPORTS INC	100.00				CALC.	66.72	2
01978	EMPOWER THE ANOINTED INC	90.00				CALC.	60.05	2
02006	ELLIOTT, ROBERT D & TERESA	50.00				CALC.	33.36	2
02126	KING, DAVID J & WENDY	50.00				CALC.	33.36	2
02147	MACGLARRY, AGNES J	75.00				CALC.	50.04	2
02202	WRIGHT, RICHARD C.	25.00				CALC.	16.68	2
02322	BARKHOFF, CLIFFORD &	100.00				CALC.	66.72	2
02399	MOSLEY, RICHARD & CONNIE	90.00				CALC.	60.05	2
02416	THOMAS, JOAN E	150.00				CALC.	100.08	2
02417	BUCHOLZ, MICHAEL	50.00				CALC.	33.36	2
02455	GIES, ALAN &	50.00				CALC.	33.36	2
02462	WESTHOFF, FRANCES O.&	100.00				CALC.	66.72	2
02463	WESTHOFF, FRANCIS O &	50.00				CALC.	33.36	2
02482	SHELDEN, LOIS A	125.00				CALC.	83.40	2
02507	WILLIAMS, ROBERT G	80.00				CALC.	53.38	2

09/03/21
12:55:31

CITY OF LEWISTOWN
Assessment Detail 2021

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Report ID: T105A

Inactive Properties Included, SA/SID # Codes from BLVD to BLVD

BLVD BOULEVARD

Tax ID	Name	Area	Frontage	Taxable	Rate Code	Status	Amount	Pay?
02556	LUND, HARVEY C & BEVERLEY D	80.00				CALC.	53.38	2
02593	CITY OF LEWISTOWN	620.00				CALC.	413.66	2
02606	SPORTS INC	125.00				CALC.	83.40	2
02633	STEIN, R. WADE &	102.65				CALC.	68.49	2
02647	VALACH, ROBERT J & SUSAN M	112.00				CALC.	74.73	2
10023	STEIN, WADE R. & SC	83.34				CALC.	55.60	2
10042	230 E BOULEVARD - UNIT 1	39.67				CALC.	26.47	2
10043	234 E BOULEVARD - UNIT 2	39.67				CALC.	26.47	2
1000140	NORTHWESTERN CORPORATION	127.00				CALC.	84.73	2
Total for Assessment		4992.33					3,330.89	
# of Lines	60	Grand Total	4992.33				3,330.89	

RESOLUTION NO. 4066

A RESOLUTION LEVYING AND ASSESSING THE COST OF MAINTENANCE RESERVE AND ADMINISTRATION, AND SUPPLYING OF ELECTRICAL CURRENT FOR STREET LIGHTS WITHIN THE CITY OF LEWISTOWN, TO THE PROPERTIES WITHIN PARTICULAR LIGHTING DISTRICTS;

WHEREAS, the City of Lewistown has duly created or recreated various lighting districts within the City of Lewistown, such districts being identified by the numbers 1, 2, 3, 6, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20; and

WHEREAS, each of the foregoing established districts have identifiable boundaries and consist of identifiable particular lots and tracts of land; such boundaries, lots and tracts being described in the resolutions of creation or recreation of such districts; and

WHEREAS, the City of Lewistown has caused maintenance and electrical current to be supplied to all of the street lights within all of the re-created districts; and

WHEREAS, the total cost of maintaining such lights and supplying electrical current therefore, and establishing a reserve and administrative account is estimated to be \$130,653.10 for all of the districts for the fiscal year; and

WHEREAS, the total estimated cost for each individual district is as follows:

DISTRICT	COST
1	\$3,982.68
2	\$4,540.07
3	\$7,084.80
6	\$3,608.67
9	\$3,172.89
10	\$39,077.37
11	\$6,456.66
12	\$28,348.09
13	\$2,707.83
14	\$1,475.69
15	\$628.86
16	\$1,950.43
17	\$2,934.60
18	\$14,987.04
19	\$2,755.76
20	\$6,941.66

WHEREAS, the assessment for each individual property within each district shall be assessed for the number of square feet it contains in relation to the total area of the individual district; and

WHEREAS, a complete list, which describes each individual lot or parcel, the total area of each in square feet, and the amount levied against each lot or parcel exists in the form of a computer-generated printout which is on file in the office of the Finance Director, and by this reference incorporated therein.

NOW THEREFORE, BE IT RESOLVED by the City Commission of the City of Lewistown;

Section 1: That in order to defray the cost of maintenance, administration and reserve, and supplying electrical current to the lighting system of the City of Lewistown for the 2021-2022 fiscal year, the City Commission of the City of Lewistown does hereby make and levy a special assessment in the total amount of \$130,653.10 with each individual district to bear a portion of the total as indicated above, and with each individual lot or parcel to bear a portion of the district cost wherein such property is located, and at the rate and amount as specified in the computer generated printout incorporated herein.

Section 2: The objections to the final adoption of this Resolution will be heard by the City Commission at a meeting thereof, to be held in the Central Montana Community Center, 307 Watson Street, Lewistown, Montana on the 7th day of September, 2021.

Section 3: That the Finance Officer of the City of Lewistown shall cause a notice signed by her to be published in the manner required by law, in one issue of the Lewistown News Argus, a newspaper published in the City of Lewistown, Fergus County, Montana, stating that this Resolution is on file in her office subject to inspection for a period of five days.

Section 4: That a copy of this Resolution duly certified by the Finance Officer of the City of Lewistown shall be on file in the City Offices of the City of Lewistown within two days after the final passage and approval thereof.

Section 5: That this Resolution shall take effect and be in full force and effect from and after its final passage and approval.

Dated this 7th day of September, 2021.

Patty Turk, Commission Chairman

ATTEST:

Nikki Brummond, City Clerk

RESOLUTION NO. 4067

A RESOLUTION ESTIMATING THE COST OF MAINTENANCE IN STREET MAINTENANCE DISTRICT NO. 1, SPECIFYING THE ASSESSMENT OPTION AND LEVYING AN ASSESSMENT ON PROPERTIES FOR STREET MAINTENANCE.

WHEREAS, the City of Lewistown previously passed Resolution No. 3216 which created Street Maintenance District No. 1 for the purpose of maintaining streets, alleys and other public places; and

WHEREAS, the boundaries of Street Maintenance District No. 1 were redefined by Resolution 4030; and,

WHEREAS, the City is required by City Code Section 9.12.3 to pass and adopt a resolution annually, no later than the second Monday in August, specifying the district assessment option and levying and assessing all the property within each established district with an amount equal to not less than seventy-five percent (75%) of the entire cost of such work; and

WHEREAS, a notice of intent to adopt this Resolution has been published as provided by law, such notice stating that the Resolution levying the special assessment to defray the cost of maintenance in Street Maintenance District No. 1 is on file in the City Office and subject to inspection for a period of at least five days; and further stating that objections to the final adopting of this Resolution will be heard by the City Commission on the date specified in the notice;

NOW, THEREFORE, BE IT RESOLVED by the City Commission of Lewistown, Montana as follows:

1. LIST OF PARCELS ASSESSED

A description of the lots or parcels of land to be assessed in Street Maintenance District No. 1, along with the name of the owner thereof, if known, and amount levied thereon is on file with the Lewistown Finance Director which list is incorporated herein by reference.

2. METHOD OF ASSESSMENT OF AREAS WITHIN DISTRICT NO.1:

- A. Every lot occupied by not more than one single family residence and permitted accessory uses shall be assessed for every square foot therein of the actual area or 15,000 square feet, whichever is less. Every lot occupied by not more than one single family residence and permitted accessory uses which is not adjacent to an established publicly maintained road right of way shall be assessed for every square foot therein of the actual area or 10,000 square feet, whichever is less.

B. All other Areas:

All other lots shall be assessed for each square foot of the actual area therein.

B.1 Exceptions: Lots which meet all of the following criteria shall qualify to have a portion of that parcel excluded from the area of assessment:

B.11 The total area of the lot exceeds 60,000 sf; and,

B.12 The portion of area proposed to be excluded is undeveloped and does not lie within the Public Right of Way Area as defined below; and,

B.13 The portion of area described in B.12 represents at least 25% of the total area of the lot.

B.2 That area meeting the above criteria shall be excepted from the total area of the lot for assessment purpose.

B.3 Notwithstanding the above, all lots shall be assessed for a minimum of the Actual lot size of 15,000 sf, whichever is less.

C. For purpose of this Resolution, the following terms are defined as follows:

C.1 “Lot for Single Family Residence” means a lot occupied, or allowable to be occupied, by a dwelling designated for occupancy by one family, which contains living facilities, including provisions for sleeping, eating, cooking and sanitation for not more than one family; or, a vacant lot (s) in those areas, which are predominately, occupied by other single-family residences.

C.2 “Undeveloped” means that buildings do not occupy the land, roads or parking lots. A building shall be to include appurtenances such as sidewalk, ramp or dock and any lands enclosed by 3 or more walls. “Undeveloped” does not include horizontal surface within a developed area with any dimension less than 20 feet.

C.3 “Lot,” means a distinct unit of land such as a parcel, tract or certificate of survey, or a group of such units owned by a single owner if the units in the group have a property line which is also the property line of an adjacent included unit.

C.4 “Area” means horizontal surface area measured in square feet. area may be determined from physical measurement on the ground, recorded surveys, city maps or aerial photos with a scale of at least 400 feet per inch. An accurate measure is +or- 4% of actual for excepted portions.

C.5 “Public Right Of Way Area”— means that area within 140 feet from a public right of way platted as a street or alley which any portion thereof touches, fronts or is adjacent to the lot. If more than 2 sides

of a lot are within this public right of way area, then only the one longest and one shortest side shall be included in the area.

3. RATE OF ASSESSMENT

A rate of assessment against each lot or parcel of land is estimated to be \$.03300000 per square foot of assessable area.

4. ESTIMATED COST

The estimated cost of maintenance within the District is \$1,083,999

5. PUBLIC HEARING

A public hearing was duly held on the street maintenance assessment on the date of the adoption of this Resolution as required by law at which time the City Commission received and considered all objections and comments from the public and the City Commission adopted and approved this Resolution after having considered the same.

6. The assessments levied shall be placed upon the tax roll in the same manner as other taxes and assessments.

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF LEWISTOWN, THIS 7th day of September, 2021.

Patty Turk, Commission Chairperson

ATTEST:

Nikki Brummond, City Clerk

RESOLUTION NO. 4068

A RESOLUTION RELATING TO FINAL BUDGETS, BUDGET AUTHORITIES AND ANNUAL APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

WHEREAS, Section 7-1-114, MCA provides that “A local government with self-governing powers is subject to . . . (g) any law regulating the budget, finance, or borrowing procedures and powers of local governments; . . .” and

WHEREAS, the 2001 Legislature has acknowledged that appropriation adjustments are sometimes integral to other business actions, and that in those situations separate budget amendment procedures are not purposeful. To carry out this intent, the 2001 Legislature passed the Local Government Budget Act; and

WHEREAS, the Local Government Budget Act provides for flexibility in authorizing adjustments to certain appropriations in the following sections:

A. Section 7-6-4006(3), MCA, states:

"Appropriations may be adjusted according to procedures authorized by the governing body for:

- (a) debt service funds for obligations related to debt approved by the governing body;
- (b) trust funds for obligations authorized by trust covenants;
- (c) any fund for federal, state, local, or private grants and shared revenue accepted and approved by the governing body;
- (d) any fund for special assessments approved by the governing body;
- (e) the proceeds from the sale of land;
- (f) any fund for gifts or donations; and
- (g) money borrowed during the fiscal year."

B. Section 7-6-4012, MCA, states:

"(1) In its final budget resolution, the governing body may authorize adjustments to appropriations funded by fees throughout the budget period.

Adjustable appropriations are:

- (a) proprietary fund appropriations; or
- (b) other appropriations specifically identified in the local government's final budget resolution as fee-based appropriations.

- (2) Adjustments of fee-based appropriations must be:
- (a) based upon the cost of providing the services supported by the fee; and
 - (b) fully funded by the related fees for services, fund reserves, or nonfee revenue such as interest."

WHEREAS, Sections 2-7-504, 7-6-609 and 7-6-611(1) (a), MCA, require the City to maintain its accounting systems in accordance with Generally Accepted Accounting Principles (GAAP). 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.

Section 7-6-609, MCA, states:

- "(1) It is the policy of the state of Montana that all governmental accounting systems be established and maintained in accordance with generally accepted accounting principles that are nationally recognized as set forth by the governmental accounting standards board or its generally recognized successor.
- (2) The codifications, pronouncements, and interpretations of the governmental accounting standards board or its generally recognized successor must be recognized as the primary authoritative reference for governmental accounting."

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LEWISTOWN, MONTANA:

Section 1. Legal Spending Limits: Appendix A, Balances & Changes by Fund, of this resolution sets forth, per fund:

- A. the estimated, July 1, beginning balances;
- B. the estimated revenues;
- C. the interfund transfers in and transfers out;
- D. the authorized appropriations; and,
- E. estimated, June 30, ending balances.

The authorized appropriations as stated in Appendix A, Balances & Changes by Fund, establish the legal spending limits of the municipality at the fund level.

Section 2. Budget Implementation Authority: Management plans in the budget document and in the City'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 City Manager 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 the 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 City Manager is hereby delegated authority to adjust volume-related appropriations, excluding personnel and capital equipment appropriations, funded by fees throughout the fiscal year in any or all of the following:

- i. proprietary funds (enterprise and internal service funds);
- ii. general fund for fee supported services;
- iii. building fund for fee supported services;
- iv. community facilities fund for fee supported services;
- v. police training / overtime fund for fee supported services; and
- vi. storm drain utility fund for fee supported services.

C. The City Manager is hereby delegated the 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 Sections 7-6-4030 and 7-6-4033, MCA, legal spending limit).

D. The City Manager may delegate to his Department Directors the authority to make transfers or revisions within or among appropriations of specific operations within a fund, limited to the Division level of accountability (consistent with Sections 7-6-4030 and 7-6-4033, MCA, legal spending limit).

E. Joint operating agreements approved by the governing body, insurance recoveries or dividends, hazardous material recoveries, and refunds or reimbursements of expenditures shall automatically amend the annual appropriations or reduce recorded expenditures, whichever is correct in accordance with Generally Accepted Accounting Principles (GAAP).

Section 3. Appropriation Carry-overs: Generally accepted accounting principles (GAAP) require expenditures to be recognized in the fiscal year in which the goods or services are received.

A. Previous fiscal year appropriations for incomplete improvements in progress of construction, or segments thereof, are hereby declared authorized appropriations in addition to the appropriations set out in Appendix 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 City Manager determines the appropriation is still needed.

B. Outstanding purchase orders and other obligations, representing a City 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 Appendix 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 City Manager 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 by the City Manager 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. Contingency Accounts:

A. Contingency account appropriations are provided by the City Commission as flexible appropriations. They are intended to provide the City Manager with an effective management tool for adjusting to changing circumstances throughout the budgetary year.

B. The City Manager is delegated the authority to transfer part or all of any contingency appropriation and related financing, after advising the City Commission of his intent at a City Commission meeting or work session. Use of contingency appropriations is restricted to transfers of that appropriation authority to specific operating budgets. Proper classification of expenditures to specific operations is required. Accordingly, charging of expenditures directly to Contingency accounts is prohibited.

**PASSED AND EFFECTIVE BY THE COMMISSION OF THE CITY OF LEWISTOWN,
MONTANA, THIS 7th DAY OF SEPTEMBER, 2021.**

Patty Turk, COMMISSION CHAIRMAN

ATTEST:

CITY CLERK

RESOLUTION NO. 4069

A RESOLUTION AUTHORIZING AN INCREASE IN THE CITY OF LEWISTOWN'S MILL LEVY IN ORDER TO FUND INCREASES IN PREMIUM CONTRIBUTIONS FOR MEDICAL GROUP BENEFITS FOR CITY EMPLOYEES AND EXEMPTING THE SAME FROM THE MILL LEVY CALCULATION LIMITATION PROVIDED FOR BY LAW.

WHEREAS, Section 2-9-212(1) Montana Code Annotated provides that a political subdivision may levy an annual property tax in the amount necessary to fund the premium for insurance for employee group benefits; and

WHEREAS, Section 2-9-212(1) Montana Code Annotated provides that the increase in a political subdivision's property tax levy for premium contributions for group benefits beyond the amount of contributions in effect at the beginning to the last fiscal year, is not subject to the mill levy calculation limitation provided for in Section 15-10-420 Montana Code Annotated;

WHEREAS, the City of Lewistown has determined that the premiums for group benefits for fiscal year 2021 have increased \$170,251 since July 1, 2000, which represents approximately 26.87 mills.

WHEREAS, on September 7, 2021 after public notice was provided, a public hearing was held, and comment received, concerning the City's intention to exclude the proposed increases in group insurance premiums from the mill levy limitation provided for in Section 15-10-420 for fiscal year 2022.

NOW THEREFORE, BE IT RESOLVED that the City may levy a property tax assessment to fund group insurance premiums for City employees;

BE IT FURTHER RESOLVED that the increase of \$170,251 since July 1, 2000 in the City's property tax levy for premium contributions for group benefits shall not be subject to the mill levy calculation limitation provided for in Section 15-10-420 Montana Code Annotated for fiscal year 2022.

PASSED this 7th day of September 2021.

Patty Turk, Commission Chairman

ATTEST:

Nikki Brummond, City Clerk

RESOLUTION NO. 4070

RESOLUTION TO FIX ANNUAL TAX LEVY

A RESOLUTION PROVIDING FOR THE ANNUAL TAX
LEVY IN MILLS FOR THE FISCAL YEAR BEGINNING JULY
1, 2021 AND ENDING JUNE 30, 2022

WHEREAS:

- A. 7-1-114, MCA states “A local government with self-governing powers is subject to ... (g) Any law regulating the budget, finance, or borrowing procedures and powers of local governments, except that the mill levy limits established by state law shall not apply”.
- B. The City of Lewistown, Montana adopted a self-governing charter in 1996. Article I, Section 1.03 of the Charter of the City of Lewistown, Montana states: “The mill levy shall be limited to that of Montana municipal governments with general government powers....”
- C. 7-6-4232, MCA, requires the City Commission to set a tax rate, per fund, no higher than is required to meet budget balancing needs.
- D. MCA 15-10-420 provides: (*emphasis added*)
 - (1) A governmental entity that is authorized to impose mills may impose a mill levy sufficient *to generate the amount of property taxes actually assessed in the prior year, even if that levy is greater than the levy established by law.* The maximum number of mills that a governmental entity may impose is established by calculation the number of mills required to generate the amount of property tax actually assessed in the governmental unit in the prior year based on the current year taxable value, less the value of newly taxable property.
 - (2) ...plus, any additional levies authorized by the voters....
 - (6) In determining the maximum number of mills in subsection (1) the governmental entity shall take into account any change from the prior year in the amount of statutory reimbursements for changed in the property tax laws. It may increase the number of mills to account for a decrease in reimbursements and shall decrease the number of mills to fully account for any increase in reimbursements.
- E. MCA 15-10-201 requires the City Commission to fix its tax levy in mills and tenths and hundredths of mills.

- F. The Department of Revenue's certified taxable value for the City of Lewistown is \$7,354,871. The value of the mill for fiscal year 2021-2022 is \$7,052.

NOW, THEREFORE,

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LEWISTOWN, MONTANA:

Tax Levy Required and Set

- a. The City Commission has determined a \$1,524,085 tax levy, requiring a 216.13 mill levy, is necessary to balance the General Fund Budget.
- b. The City Commission has determined that a \$170,251 permissive medical tax levy requiring a 24.14 mill levy is required to fund the increase in premium contributions for group insurance benefits.
- c. The City Commission of the City of Lewistown, Montana hereby fixes the tax levy for the fiscal year July 1, 2021 through June 30, 2022 at 240.27 mills.

PASSED by the Commission of the City of Lewistown, Montana, on this 7th day of September, 2021.

Patty Turk, Chairman of the Commission

ATTEST:

Nikki Brummond, City Clerk

(SEAL OF CITY)

State of Montana
County of Fergus
City of Lewistown

I, Nikki Brummond, City Clerk of the City of Lewistown, Montana, do hereby certify that the foregoing Resolution No. 4070 was approved on its final passage and passed by the Commission of the City of Lewistown, Montana, at a meeting thereof held on the 7th day of September, 2021 and signed by the Chairman of the Commission of said City on the 7th day of September, 2021.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said City this 8th day of September, 2021.

Nikki Brummond, City Clerk

(SEAL OF CITY)