

**RESOLUTION NO. 2300**

**A RESOLUTION OF THE CITY OF HARDIN, MONTANA AMENDING THE BUDGET FOR FISCAL YEAR 2021/2022**

WHEREAS, the City Council (hereinafter "Council") of the City of Hardin, Montana (hereinafter "City") has previously adopted Resolution No. 2277, which approved the budget for the City for Fiscal Year 2021-2022;

WHEREAS, the City Finance Officer of the City has regularly and lawfully submitted to the Council certain additional budget amendments for Fiscal Year 2021/2022; and

WHEREAS, the proper notice was published and stating that said Council was considering the amendments to the adopted budget for said Fiscal Year, and that said budget amendments have been placed on file and are open to the inspection in the office of the City Finance Officer; and that said Council held a public hearing on the proposed amendments on August 2, 2022.

WHEREAS, that on the 2<sup>nd</sup> day of August, 2022, at 6:10 p.m., in the Council Chambers of the City of Hardin, Montana, or by virtual meeting, the Council heard objections to the final passage of this resolution.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HARDIN, MONTANA:

That the amendments to the Budget for Fiscal Year 2021/2022, as detailed in the amendments attached hereto as EXHIBIT A, be, and the same hereby finally determined, approved, and adopted.

PASSED AND ADOPTED by the City Council of the City of Hardin, Montana, and APPROVED this 2<sup>nd</sup> day of August, 2022.

YEA VOTES 6

NAY VOTES 0

**CITY OF HARDIN**

BY: \_\_\_\_\_

Mayor

ATTEST: \_\_\_\_\_

City Clerk



# CITY OF HARDIN

## 2021-2022 BUDGET AMENDMENTS

GENERAL FUND	Coding	Debit or (Credit)	Reason
<b><u>Revenues</u></b>			
P&I on Delinquent Taxes	1000.312000	(2,419.00)	FY22 Penalties and Interest higher than averages
Other Miscellaneous Revenue	1000.362000	(82,911.00)	Marching band and County car donation
<b><u>Expenditures</u></b>			
<b><i>Legislative Services - Council</i></b>			
Office Supplies & Materials	1000.410100.210	75.00	Expense higher than budgeted
<b><i>City/Municipal Court</i></b>			
Office Supplies & Materials	1000.410360.210	750.00	Increasing supplies costs
Publicity, Subscriptions & Dues	1000.410360.330	250.00	Ads for PT Court Clerk position
Utility Services	1000.410360.340	2,000.00	Utility costs higher than average for FY22
Travel	1000.410360.370	725.00	Travel to Fall and Spring Conferences
<b><i>Finance Administration</i></b>			
Utility Services	1000.410510.340	125.00	Utility costs higher than average for FY22
<b><i>Legal Services</i></b>			
Personal Services	1000.411100.100	100.00	Wages higher than budgeted
Employer Contributions	1000.411100.140	25.00	Wages higher than budgeted
Utility Services	1000.411100.340	750.00	Utility costs higher than average for FY22
<b><i>Facilities Administration</i></b>			
Office Supplies & Materials	1000.411200.210	450.00	Supplies higher than budgeted
Utility Services	1000.411200.340	1,775.00	Utility costs higher than average for FY22
Repair & Maintenance Services	1000.411200.360	1,000.00	Replacement of HVAC at council
Training	1000.411200.380	10.00	Training manual
Machinery & Equipment	1000.411200.940	10,775.00	Replacement of HVAC at council
<b><i>Law Enforcement Services</i></b>			
Operating Supplies	1000.420100.220	11,100.00	Higher startup costs than budgeted in supplies
Training	1000.420100.370	115.00	Training meals in Helena
<b><i>Law Enforcement Administration</i></b>			
Repair & Maintenance	1000.420110.360	1,425.00	Repair to exterior door at Station
Travel	1000.420110.370	2,675.00	Travel to trainings
Special Assessments	1000.420110.540	105.00	higher assessments than budgeted
Machinery & Equipment	1000.420110.940	9,125.00	Recording of taser lease from June
<b><i>Law Enforcement Facilities</i></b>			
Utility Services	1000.420120.340	550.00	Utility costs higher than average for FY22
<b><i>Fire Suppression</i></b>			
Utility Services	1000.420460.340	1,600.00	Utility costs higher than average for FY22
Training	1000.420460.380	1,500.00	Training materials for firefighters
<b><i>Code Enforcement</i></b>			
Personal Services	1000.420520.100	25.00	Year-end payroll accrual created overage
Office Supplies & Materials	1000.420520.210	50.00	Parts for ACE vehicle
Utility Services	1000.420520.340	150.00	Utility costs higher than average for FY22
<b><i>Building Inspection</i></b>			
Personal Services	1000.420531.100	25.00	Year-end payroll accrual created overage
Office Supplies & Materials	1000.420531.210	150.00	Parts for ACE vehicle
Training	1000.420531.380	600.00	On-line and commercial training

**CITY OF HARDIN**

**2021-2022 BUDGET AMENDMENTS**

	Coding	Debit or (Credit)	Reason
<b>GENERAL FUND (continued)</b>			
<i><b>Enforcement-Animals</b></i>			
Office Supplies & Materials	1000.440640.210	325.00	ACE portion of Time Clock Plus
Operating Supplies	1000.440640.220	325.00	Fuel and parts for ACE Vehicle
Publicity, Subscriptions & Dues	1000.440640.330	125.00	Ads for ACE position
<i><b>Park Areas</b></i>			
Employer Contributions	1000.460433.140	75.00	Higher contributions than budgeted
Operating Supplies	1000.460433.220	1,775.00	Additional expense due to year-end inventory entry
<i><b>Economic Development</b></i>			
Operating Supplies	1000.470300.220	2,000.00	T-shirt purchase reimbursed by School
Publicity, Subscriptions & Dues	1000.470300.330	300.00	CCPB Member and Sparkle Day Ads
<i><b>Lease Payments</b></i>			
Lease Principal Payments	1000.490600.650	4,500.00	Taser lease payments
<b>COMPREHENSIVE INSURANCE</b>			
<i><b>Revenues</b></i>			
P&I on Delinquent Taxes	2190.312000	(68.00)	FY22 Penalties and Interest higher than averages
State Entitlement Share	2190.335230	(32.00)	Collections more than budgeted
<i><b>Expenditures</b></i>			
Law Enforcement Administration	2190.420110.510	(1,227.00)	Reclassified to below expenditures lines
Code Enforcement	2190.420520.510	1,185.00	Reclassified from LE Administration
Road & Street Services	2190.430200.510	142.00	Offset to revenue increase & LE Admin
<b>PERS-Employer Contributions</b>			
<i><b>Revenues</b></i>			
On Behalf Payments PERS	2370.336020	(48,788.00)	To record revenue for state contribution to PERS Pension Liability for City
<i><b>Expenditures</b></i>			
Legislative Services - Council	2370.410100.145	7.00	Higher expense than originally budgeted
Finance Administration	2370.410510.145	12,793.00	Offset to record year-end PERS pension entry
Legal Services PERS	2370.411100.145	10.00	Higher expense than originally budgeted
Law Enforcement Services	2370.420100.145	16,424.00	Offset to record year-end PERS pension entry
Code Enforcement PERS	2370.420520.145	195.00	Higher expense than originally budgeted
Building Inspection	2370.420531.145	4.00	Higher expense than originally budgeted
Enforcement-Animals	2370.440640.145	2,117.00	Offset to record year-end PERS pension entry
Park Areas	2370.460433.145	3,424.00	Offset to record year-end PERS pension entry
Economic Development	2370.470300.145	34.00	Higher expense than originally budgeted
<i><b>Cash</b></i>	2370.101000	13,780.00	Offset to additional revenue recorded for on-behalf contribution

**CITY OF HARDIN**

**2021-2022 BUDGET AMENDMENTS**

	Coding	Debit or (Credit)	Reason
<b>GROUP HEALTH-EMPLOYER CONTRIBUTIONS</b>			
<u>Revenues</u>			
Personal Property Taxes	2371.311020	(384.00)	Collections more than budgeted
P&I on Delinquent Taxes	2371.312000	(279.00)	FY22 Penalties and Interest higher than averages
State Entitlement Share	2371.335230	(57.00)	Collections more than budgeted
Investment Earnings	2371.371010	(200.00)	Collections more than budgeted
<u>Expenditures</u>			
Finance Administration	2371.410510.144	11.00	To offset higher revenue collections above
Facilities Administration	2371.411200.144	3.00	To offset higher revenue collections above
Law Enforcement Services	2371.420100.144	(671.00)	Reallocate to Fire Expense
Fire Suppression	2371.420460.144	1,341.00	Reallocated from LE and revenue
Storm Drainage Maintenance	2371.430246.144	105.00	To offset higher revenue collections above
Economic Development	2371.470300.144	131.00	To offset higher revenue collections above
<b>PERMISSIVE MEDICAL</b>			
<u>Revenues</u>			
P&I on Delinquent Taxes	2372.312000	(560.00)	FY22 Penalties and Interest higher than averages
<u>Expenditures</u>			
Finance Admin Health Insurance	2372.410510.144	400.00	Offset to higher delinquent collections
Park Areas Health Insurance	2372.460433.144	160.00	Offset to higher delinquent collections
<b>CDBG - ECON DEV</b>			
<u>Revenues</u>			
Interfund Operating Transfer	2397.383000	(40.00)	Reallocate transfer to St Maint to CDBG
<u>Expenditures</u>			
Economic Development	2397.470300.350	40.00	Service charge fees for bank account
<b>STREET MAINTENANCE</b>			
<u>Revenues</u>			
Penalty & Interest Special Assessments	2501.363040	(691.00)	Higher collections of delinquent than budgeted
Investment Earnings	2501.371010	(117.00)	Higher earnings than budgeted
Interfund Operating Transfer	2501.383000	40.00	Reallocate to CDBG Econ Dev Fund
<u>Expenditures</u>			
Operating Supplies	2501.430240.220	11,450.00	Year-end inventory caused overage
Roads and Streets	2401.430240.368	(10,682.00)	To reallocate to operating supplies
<b>POLICE TRAINING/ PENSION FUND</b>			
<u>Expenditures</u>			
Training	2810.420100.380	1,501.00	Training expense for Police Department
Other Grants, Contributions, & Indemnities	2810.420100.790	(1,501.00)	To reclassify to training
<b>DEPARTMENT OF JUSTICE</b>			
<u>Expenditures</u>			
Operating Supplies	2921.420100.220	10,650.00	Reclassified from Mach. & Equip
Machinery & Equipment	2921.420100.940	(10,650.00)	To reclassify to operating supplies

**CITY OF HARDIN**

**2021-2022 BUDGET AMENDMENTS**

	Coding	Debit or (Credit)	Reason
<b>RURAL COMMUNITY DEVELOPMENT</b>			
<u><i>Expenditures</i></u>			
Operating Supplies	2939.420100.220	4,690.00	Reclassified from Machinery & Equip
Professional Services	2939.420100.350	15,500.00	Reclassified from Machinery & Equip
Machinery & Equipment	2939.420100.940	(20,190.00)	Reclassify to op. supplies and prof. services
<b>CDBG GROWTH POLICY AND DOWNTOWN REVITALIZATION</b>			
<u><i>Revenues</i></u>			
CDBG/Home Grant Revenue	2940.331010	(12,375.00)	To record final grant receipt
<u><i>CASH</i></u>	2940.101000	12,375.00	Offset to grant receipt
<b>AMERICAN RESCUE PLAN ACT</b>			
<u><i>Revenues</i></u>			
COVID-19/Stimulus Rev - Fed Sources	2992.331999	(3,351.00)	Have funds, have to record revenue as used
<u><i>Expenditures</i></u>			
Personal Services	2992.410510.100	194.00	To record administrative costs
Employer Contributions	2992.410510.140	17.00	To record administrative costs
Health Insurance	2992.410510.144	12.00	To record administrative costs
PERS (retirement)	2992.410510.145	18.00	To record administrative costs
Professional Services	2992.410510.350	3,110.00	To record administrative program through grant
<b>CAPITAL IMPROVEMENTS</b>			
<u><i>Expenditures</i></u>			
Operating Supplies	4020.420100.220	8,467.00	Mobile radios, reclassified from M&E below
Professional Services	4020.420100.350	11,111.00	Dispatch services, reclassified from M&E
Machinery & Equipment	4020.420100.940	(19,578.00)	Reclassified to above expenditures lines
<b>FIRE DEPARTMENT CAPITAL</b>			
<u><i>Expenditures</i></u>			
Operating Supplies	4025.420460.220	7,300.00	Turnout gear, reclassified from M&E
Machinery & Equipment	4025.420460.940	(7,300.00)	Reclassified to operating supplies
<b>WATER</b>			
<u><i>Revenues</i></u>			
Community Technical Assistance Program	5210.334230	(2,965.00)	Grant receipt not originally budgeted
Metered Water Sales	5210.343021	(23,915.00)	More revenues than budgeted
Bulk and Irrigation Water Sales	5210.343024	(5,680.00)	More revenues than budgeted
Sales & Curb Stop Repairs	5210.343024	(5,082.00)	More revenues than budgeted
Impact/ Investment Fees	5210.362001	(5,705.00)	More revenues than budgeted
<u><i>Expenses</i></u>			
<u><i>Administration</i></u>			
Rentals	5210.430510.530	15.00	Higher rent license than average
<u><i>Purification and Treatment</i></u>			
Personal Services	5210.430540.100	5,000.00	Higher expense with seasonal worker
Employer Contributions	5210.430540.140	520.00	Higher expense with seasonal worker
PERS (retirement)	5210.430540.145	525.00	Higher expense with seasonal worker
Utilities	5210.430540.340	3,000.00	Utility costs higher than average for FY22
Travel	5210.430540.370	975.00	Water school travel costs
<u><i>Transmission &amp; Distribution</i></u>			
PERS (retirement)	5210.430550.145	55.00	Went over with year-end accrual

**CITY OF HARDIN**

**2021-2022 BUDGET AMENDMENTS**

	Coding	Debit or (Credit)	Reason
<b>WATER (continued)</b>			
<i>Other Unallocated Costs</i>			
Other Personal Services	5210.510300.190	3,500.00	Compensated absences year-end entry
<u>CASH</u>		29,757.00	Offset to additional revenue recorded
<b>SEWER</b>			
<u>Revenues</u>			
Sump Pump Fee	5310.343037	(413.00)	More revenues than budgeted
Other Miscellaneous	5310.362000	(464.00)	More revenues than budgeted
Impact/ Investment Fees	5310.362001	(47.00)	More revenues than budgeted
Bond Interest Assessments	5310.363022	(75.00)	More revenues than budgeted
Investment Earnings	5310.371010	(1,343.00)	Inv. Earnings higher than budgeted
<u>Expenses</u>			
<i>Treatment and Disposal</i>			
Personal Services	5310.430640.100	2,500.00	Higher wages than budgeted
Employer Contributions	5310.430640.140	200.00	Higher wages than budgeted
PERS (retirement)	5310.430640.145	200.00	Higher wages than budgeted
Operating Supplies	5310.430640.220	(1,358.00)	Reallocate to wages
<i>Other Unallocated Costs</i>			
Other Personal Services	5310.510300.190	800.00	Compensated absences year-end entry
<b>GARBAGE</b>			
<u>Revenues</u>			
Other Miscellaneous Revenue	5410.362000	(92.00)	Service charge refund and restitution
Penalty & Interest Special Assessments	5410.363040	(2,733.00)	Higher delinquent collections than average
Investment Earnings	5410.371010	(1,143.00)	Increased Interest Earnings
<u>Expenses</u>			
<i>Collection</i>			
Operating Supplies	5410.430830.220	10,500.00	Higher supplies to maintain trucks
Publicity, Subscriptions & Dues	5410.430830.330	550.00	Help wanted and alley clean up ads
Employer Contributions	5410.430830.140	(7,082.00)	Reallocate to operating supplies
<b>LANDFILL</b>			
<u>Revenues</u>			
Disposal Charges	5417.343042	(140,212.00)	More revenues than budgeted
Sale of Material & Supplies	5417.343047	(1,778.00)	More revenues than budgeted
Other Miscellaneous Revenue	5417.362000	(1,192.00)	More revenues than budgeted
Investment Earnings	5417.371010	(6,890.00)	Inv. Earnings higher than budgeted
Gain(Loss) in Fair Value of Investments	5417.371020	57,974.00	CL/ Post closure loss in value more than budgeted
<u>Expenses</u>			
<i>Regular Cell Disposal</i>			
Personal Services	5417.430840.100	21,000.00	Wages to move fill dirt in March/ April
Employer Contributions	5417.430840.140	6,000.00	Wages to move fill dirt in March/ April
Operating Supplies	5417.430840.220	1,000.00	Cost of supplies increasing
Closure/Post Closure Care Costs	5417.430840.580	34,520.00	Inflation factor caused higher liability

CITY OF HARDIN

2021-2022 BUDGET AMENDMENTS

	Coding	Debit or (Credit)	Reason
<b>LANDFILL (continued)</b>			
<u>Expenses</u>			
<i>Ash Cell Disposal</i>			
Employer Contributions	5417.430844.140	855.00	Higher contributions than budgeted
Health Insurance	5417.430844.144	5,495.00	More employees on City plan
PERS (retirement)	5417.430844.145	690.00	Higher contributions than budgeted
Closure/Post Closure Care Costs	5417.430844.580	17,970.00	Inflation factor caused higher liability
<i>Other Unallocated Costs</i>			
Other Personal Services	5417.510300.190	4,568.00	Compensated absences year-end entry
<i>Debit - increases cash and expenditures, decreases revenue</i>			
<i>(Credit) - increases revenue, decreases cash and expenditures</i>			