

“Civics 101: Livingston, Montana”

Class Outline: January 27, 2009

Finance & Budgeting at the City of Livingston

- 1) ‘FUND’ Accounting & Budgeting: What is it?
 - a. Basic Structure
 - b. Different Types of Funds
 - i. General (Police, Fire, Recreation, Etc.)
 - ii. Special (Special Improvement District, Etc.)
 - iii. Enterprise (Self-Supporting from Charges to Customers/Rate Payers) –
- 2) Annual Budget Process at the City of Livingston
 - a. Purpose of the Annual Budget
 - b. How is the Annual Budget Developed in Livingston
 - c. Passage of Annual Budget Resolution
 - i. Resolution of Intent to Adopt Annual Budget
 - ii. Final Budget Resolution w/Public Hearing
 - d. Year-Round Monitoring of Annual Budget
 - e. When/how is the Annual Budget Amended (changed) ?
- 3) Taxes, Assessments, Fees and Charges
 - a. Property Tax
 - i. What is a ‘Mill’?
 - ii. Overview of Property Tax Calculation Process (Post-Class, after 8 PM)
 - b. Assessments
 - i. Example, Special Improvement District (SID)
 - c. Fees
 - i. Dog License Fee
 - ii. Business License Fee
 - d. Charges
 - i. Water/Sewer/Solid Waste/Ambulance
 - ii. Developed to support the cost of operating the service/utility
- 4) Bids & Procurement
 - a. State Bid Requirements – (MCA 7-5-4300’s)
 - i. Anything in excess of \$50,000 must be advertised (RFP: Request for Proposals) and awarded to lowest ***responsible*** bidder. (equipment, repair, maintenance, construction, etc)
 - ii. Ad published twice not less than 5 days apart or more than 12 days before opening of the bids
 - iii. **Exceptions:**
 1. Emergency
 2. Sole source provider
 3. Professional Services, not to exceed \$20,000 (then an RFQ process: Request for Qualifications)

- b. RFP v. RFQ
- c. Local Purchasing Policy Requirements

5) Code of Ethics

- a. The MT State Code of Ethics applies to Elected Officials and Employees:
 - i. Gifts of substantial value (\$50)
 - ii. Rules of conduct (personal economic benefit)
 - iii. Public Disclosure
- b. The City Commission Code of Conduct only applies to the City Commission:
 - i. Relationship to CM/Staff
 - ii. Acting 'Collectively' at publicly noticed meetings
 - iii. Relationship to other Commissioners
 - iv. Relationship to the General Public

REFERENCES

www.livingstonmontana.org

U.S. Constitution (http://www.constitution.org/constit_.htm)

Montana Constitution (<http://leg.mt.gov/css/default.asp>)

Montana Code Annotated (<http://leg.mt.gov/css/default.asp>)

ICMA Municipal Yearbook, 2008; International City/County Managers Association;
www.icma.org

City of Livingston Municipal Code

Governing Montana at the Grass Roots. Weaver, Ken. 2002.

