

Resolution Number _

A resolution amending the annual appropriations for the City of Missoula, Montana as set forth in the fiscal year 2020 budget that decreases the total city budget by \$131,095 in order to recognize approved expenses not reflected in the final adopted budget and to increase expenses related to the Grants Administrator I position in Housing and Community Development.

Whereas, the Missoula City Council passed and adopted resolution 8371 setting forth the annual appropriations for the City of Missoula, Montana for fiscal year 2020 and resolution 8372 levying taxes for municipal and administrative purposes for fiscal year 2020; and

Whereas, MCA 7-6-4031 and 7-6-4006 MCA provide for a budget amendment procedure to amend the City's budget; and,

Whereas, this budget amendment is necessary to recognize debt issuance revenues and related expenditures, and,

Whereas, after due public notice published in accordance with 7-6-4021, the Missoula City Council conducted a public hearing at a regular meeting held on Monday, October 21, 2019, in order to receive public comment about increasing the overall appropriation authority in the fiscal year 2020 budget.

Now therefore be it resolved that the City of Missoula hereby appropriates expenditures that were not identified in the original budget increasing the total city budget by **\$131,095** in order to recognize approved expenses not reflected in the final adopted budget and to increase expenses related to the Grants Administrator I position in Housing and Community Development.

Be it further resolved by the City Council of the City of Missoula, Montana that: Annual appropriations and transfers out for various departments and funds of the City of Missoula, Montana for fiscal year 2020 will be controlled and monitored for budgetary compliance at the fund level.

Generally accepted accounting principles (GAAP) require expenditures to be recognized in the fiscal year in which the goods or services are received. Previous fiscal year appropriations for incomplete improvements in progress of construction, or segments thereof entered into under contract or purchase order by the City, are hereby declared authorized appropriations provided they meet the following criteria:

- a. related financing was provided in the prior fiscal year;
 - b. the appropriations were not obligated by year end;
 - c. the purpose was not included, or rejected, in current budget financing or appropriations;
- and,

BE IT FURTHER RESOLVED that this resolution hereby amends City Council resolution #8371 as directed herein.

PASSED AND ADOPTED this _ day of _ , 2019.

ATTEST:

Martha L. Rehbein, CMC
City Clerk

(SEAL)

APPROVED:

John Engen
Mayor