

Resolution Number _____

A resolution for 1st Quarter Fiscal Year 2022 amendments to the annual appropriations for the City of Missoula, Montana as set forth in the fiscal year 2022 budget that increases the total city revenues by \$589,000 and budgeted appropriations by \$665,645 in order to recognize additional grant revenues, activities and expenses for fiscal year 2021 and incorporate expenditures and projects approved in the FY22 budget process which were not captured in the final appropriations resolution, recognize revenues and expenditure carryforwards from FY21 and add 1 FTE positions to the baseline budget for FY23.

Whereas, the Missoula City Council passed and adopted resolution 8544 setting forth the annual appropriations for the City of Missoula, Montana for fiscal year 2022 and resolution 8541 levying taxes for municipal and administrative purposes for fiscal year 2022; 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 additional revenues, activities and expenses for fiscal year 2022 and incorporate expenditures and projects approved in the FY22 budget process not added to the appropriations resolution, recognize revenues and expenditure carryforwards from FY21 and add 1 FTE positions to the baseline budget for FY23.

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 November 15, 2021 and November 29, 2021, in order to receive public comment about increasing the overall appropriation authority in the fiscal year 2022 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 revenues by **\$589,000** and budgeted appropriations by **\$665,645** in order to recognize additional activities and expenses for fiscal year 2022 and incorporate expenditures and projects approved in the FY22 budget process not added to the appropriations resolution and, recognize revenues and expenditure carryforwards from FY22 and add 1 FTE positions to the baseline budget for FY22.

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 2022 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 #8544 as directed herein.

PASSED AND ADOPTED this _ day of _ , 2021

ATTEST:

Martha L. Rehbein, CMC
City Clerk

(SEAL)

APPROVED:

John Engen
Mayor