

Resolution Number \_\_\_\_\_

**A resolution amending the annual appropriations for the City of Missoula, Montana as set forth in the fiscal year 2022 budget that amends the total Missoula Redevelopment Agency (MRA) budget including decreasing revenues and transfers in by \$312,193 and decreasing expenditures and transfers out by \$1,342,961** in order to recognize final audited beginning fund balances as of July 1, 2021, appropriate revenue based on final property valuations and mill levies, anticipated grants and bond proceeds, administrative and project related revenue and expenditures during the fiscal year and incorporate on-going construction projects and bond issues with related debt service that were carried forward from fiscal year 2021.

**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 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, February 6, 2023** 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 decreases revenue and transfers in by \$312,193 and decreases expenditures and transfers out by \$1,342,961 that were identified in the original MRA budget in order to recognize final audited beginning fund balances as of July 1, 2021, appropriate revenue based on final property valuations and mill levies, anticipated grants and bond proceeds, administrative and project related revenue and expenditures during the fiscal year and incorporate on-going construction projects and bond issues with related debt service that were carried forward from fiscal year 2021.

**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 are 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 \_\_\_\_\_, 2023.

**ATTEST:**

**APPROVED:**

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Martha L. Rehbein, CMC  
Legislative Services Director/City Clerk

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Jordan Hess  
Mayor