

RESOLUTION NO. 2017-021

RESOLUTION TO APPROPRIATE MONEY AND PROVIDE FOR THE PAYMENT OF DEBTS AND EXPENSES FOR THE CITY OF POLSON IN FISCAL YEAR 2016-2017 AS ALLOWED BY MCA 7-6-4006.

WHEREAS, pursuant to MCA section 7-6-4006 the City Commission of the City of Polson, Montana, may appropriate money and provide for payment of debts and expenses of the local government.

WHEREAS, appropriations may be adjusted by passage of a resolution stating the adjustment, which is the procedure authorized by the governing body for, debt service funds for obligations related to debt approved by the governing body, trust funds for obligations authorized by trust covenants, any fund for federal, state, local, or private grants and shared revenue accepted and approved by the governing body; any fund for special assessments approved by the governing body; the proceeds from the sale of land, any fund for gifts or donations, and money borrowed during the fiscal year.

WHEREAS, the governing body may amend the budget for the fiscal year and conducted a public hearing on December 18, 2017 stating its intention to amend the budget and provide for additional appropriations and identify reserves, unanticipated revenue or previously unbudgeted revenue that will fund the appropriations.

WHEREAS, the annual appropriations and transfers out for various departments of the City of Polson, Montana for the Fiscal Year 2016-2017 will be controlled and monitored for budgetary compliance at the fund level;

WHEREAS, the following adjustments to increase expenditure fund budgets are proposed and deemed necessary:

See attached Exhibit A for detail regarding each budget amendment.

NOW BE IT RESOLVED by the Polson City Commission that unanticipated revenues, unbudgeted revenues and fund balance reserve amounts will be used to cover the following expenditures:

Appropriation Amount		Fund	Account	Object
\$ 1,358.00	Added to	2211	460430	300
\$ 2,020.00	Added to	2225	411200	300
\$ 31.00	Added to	2350	411870	821
\$ 2,115.00	Added to	2398	411200	313
\$ 5,887.00	Added to	2720	420140	299
\$ 4,035.00	Added to	2810	420140	375
\$ 20,869.00	Added to	2820	430240	280
\$ 3,000.00	Added to	2870	420140	299

PASSED AND APPROVED this 18th day of December, 2017.

Heather Knutson, Mayor

ATTEST: _____
Cora E Pritt, City Clerk

City of Polson					
Resolution No. 2017-# ____					
Exhibit A					
Budget Amendment Appropriations					
Fiscal Year 2016-2017					
Fund and Line Item	Description	Budget Amendment Appropriation	Source of Appropriation	Revenue or Fund Balance Reserve Amount	Justification
2211-460430-300	Skate Park Fund-Parks-Purchased Services	\$ 1,358.00	Donation Revenue: 2211-365000 = \$1,189.00 Fund Balance Reserves: 2211-250200=\$169.00	\$ 1,358.00	Revenue and fund balance were available so additional fundraising expenditures were incurred.
2225-411200-300	Employee Christmas Fund-Facilities (Shared Costs)-Purchased Services	\$ 2,020.00	Donation Revenue - Employee Welfare: 2225-365075	\$ 4,169.00	Unexpected donations were received for the annual Christmas Party so additional expenditures were incurred.
2350-411870-821	Local Government Study Commission-Local Government Review-Transfer to General Fund	\$ 31.00	Interest Revenue: 2350-371010 = \$2.00 Fund Balance Reserves: 2350-250200 = \$29.00	\$ 31.00	Additional interest revenue was recorded in the previous and current year that increased the amount transferred to the General Fund.
2398-411200-313	Credit Card Fees-Facilities (Shared Costs)-Visa/Mastercard Service Charges	\$ 2,115.00	Credit Card Convenience Fees: 2398-341090	\$ 2,115.00	Credit card services charges exceeded the budgeted amount but credit card fees collected were available to pay the excess expenditures.
2720-420140-299	Police Donations-Crime Control and Investigation-Assets less than \$5000	\$ 5,887.00	Donations Police Equipment: 2720-365027	\$ 6,000.00	Unexpected donations were received from the Town Pump Foundation and the MV Elks Club so additional expenditures were incurred.
2810-420140-375	Police Training Fund-Crime Control and Investigation-Education, Travel, Dues	\$ 4,035.00	Fund Balance Reserves: 2810-250200	\$ 4,035.00	Expenditures were higher than anticipated for training costs and fund balance reserves are available.
2820-430240-280	Gas Tax Apportionment Fund-Road and Street Maintenance-Paving Materials	\$ 20,869.00	Fund Balance Reserves: 2820-250200	\$ 20,869.00	Chipseal and Storm drainage job on 4th Street, 5th Street and 12th Avenue cost more than anticipated and fund balance reserves are available.
2870-420140-299	Crime Control State Grant-Crime Control and Investigation-Assets less than \$5000	\$ 3,000.00	State of Montana MBCC Grant: 2870-334010	\$ 3,000.00	Grant revenue available for expenditure