

CITY OF POLSON  
RESOLUTION NO. 2024 - # 005

RESOLUTION TO APPROPRIATE MONEY AND PROVIDE FOR THE PAYMENT OF DEBTS AND EXPENSES FOR THE CITY OF POLSON IN FISCAL YEAR 2022-2023 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; and

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; and

WHEREAS, the governing body may amend the budget for the fiscal year and conducted a public hearing on March 18, 2024, stating its intention to amend the FY2023 budget and provide for additional appropriations and identified reserves, unanticipated revenue or previously unbudgeted revenue that will fund the appropriations; and

WHEREAS, the annual appropriations and transfers out for various departments of the City of Polson, Montana for the Fiscal Year 2022-2023 will be controlled and monitored for budgetary compliance at the fund level; and

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:

**CITY OF POLSON  
RESOLUTION NO. 2024 - #  
EXHIBIT A  
BUDGET AMENDMENT APPROPRIATIONS  
FISCAL YEAR 2022-2023**

**EXPENDITURES:**

<b>FUND</b>	<b>ACCOUNT</b>	<b>OBJECT</b>	<b>AMOUNT</b>	<b>DEPARTMENT</b>	
1000	410400	100	11,886.03	Admin	Revise for increase in Payroll expenditures
1000	410500	100	12,255.48	Finance	Revise for increase in Payroll expenditures
1000	420400	100	11,904.03	Fire	Revise for increase in Payroll expenditures
2020	420140	100	256,368.26	Police	Payroll adjustment due to state contributions for retirement under GASB 85 (non-cash transaction but it increases both revenues & expenditures within the fund with the Year End Closing entry to recognize them).
2391	420140	200	6,365.00	DUI Court Fee	Purchase of equipment not originally budgeted. This amount will come out of reserves
2875	420140	262	390.75	Police Federal Grant	Purchase of safety vests. This amount exceeds the budgeted amount. This amount will come out of reserves.

**REVENUES:**

FUND	ACCOUNT	AMOUNT	DEPARTMENT	
1000	360000	43,708.63	General Fund	
2020	330000	312,759.78	Police Municipal Services Levy Fund	Payroll adjustment due to state contributions for retirement under GASB 85 (non-cash transaction but it increases both revenues & expenditures within the fund with the Year End Closing entry to recognize them).
2391	350000	2,852.50	DUI Court Fee Fund	

PASSED AND APPROVED this 18th day of March 2024.

\_\_\_\_\_  
Eric Huffine, Mayor

ATTEST: \_\_\_\_\_  
Cora E Pritt, City Clerk

STATE OF MONTANA )

:ss.

County of Lake )

On this \_\_\_ day of \_\_\_\_\_, 2024, before me, the undersigned, a Notary Public for the State of Montana personally appeared \_\_\_\_\_ and \_\_\_\_\_ personally known to me to be the Mayor and the City Clerk of the City of Polson, Montana, the Municipal Corporation that executed the within instrument, and acknowledge to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed by Notarial Seal the day and year in the certificate first above written.

\_\_\_\_\_  
Notary Public for the State of Montana  
Residing at \_\_\_\_\_  
My Commission expires \_\_\_\_\_