

**RESOLUTION NUMBER 7565**

**A RESOLUTION FIXING THE ANNUAL APPROPRIATIONS FOR THE CITY OF MISSOULA, MONTANA, AS SET FORTH IN THE FISCAL YEAR 2011 BUDGET AND CAPITAL IMPROVEMENT PROGRAM IN THE AMOUNT OF \$120,366,526.**

**WHEREAS**, the City Council of Missoula has deliberated on the Fiscal Year 2011 Budget and held various public hearings for public comment.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Missoula, Montana:

**SECTION I**

That the total annual appropriations, transfers out and projected year end fund balances for the City of Missoula, Montana for Fiscal Year 2011 is hereby fixed at \$120,366,526 (see Attachment A for detail). The breakdown of the funds and local property taxes required are as follows:

|                                    |                      |
|------------------------------------|----------------------|
| Budgeted Expenditures              | <u>\$ 95,992,892</u> |
| Inter-fund Transfers Out           | <u>12,960,287</u>    |
| Projected End-of-year Cash Balance | <u>11,413,348</u>    |

## Budget Revenue Estimates:

|                                   |                   |
|-----------------------------------|-------------------|
| Beginning-of-year Fund Balance    | <u>21,513,184</u> |
| Non-tax Revenues                  | <u>61,932,936</u> |
| Inter-fund Transfers In           | <u>12,960,287</u> |
| Sub-total Non-Tax Funds Available | <u>96,406,407</u> |

|                           |                      |
|---------------------------|----------------------|
| Property Tax Requirements | <u>\$ 23,960,119</u> |
|---------------------------|----------------------|

**SECTION II**

That annual appropriations and transfers out for various departments of the City of Missoula, Montana for the Fiscal Year 2011 will be controlled and monitored for budgetary compliance at the fund level.

**SECTION III**

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,

**SECTION IV**

\$100,000 of the \$410,745 of growth tax revenue to the general fund will be used to provide additional General Fund support for all Street Maintenance (\$60,000) work activities and Park Maintenance (\$40,000) activities, with the remaining \$310,745 to the city's year-end fund balance.

The work plan for City of Missoula Park District Number 1 is amended to add the following goal:

In FY 11, enhance the city's urban forestry program by directing \$10,000 of the annual assessment to planting new trees and \$30,000 of the annual assessment for proactive pruning and/or emergency/risk management work including pruning, removals, potential grant matching.

The work plan for City of Missoula Road District Number 1 is amended to add the following goal:

In FY11, allocate \$60,000 of the annual assessment to mitigate costs associated with owner-occupied residential sidewalk, curb, and gutter installation and/or repair when such improvements are ordered in by the City. Within three months of adoption of the Fiscal Year 2011 budget, the City Administration shall present to Council for approval a plan that includes alternatives for utilizing Road District assessments on sidewalk, curb, and gutter installations.

Total assessments for Park and Road districts remain the same as in the mayor's proposed FY11 budget which was \$300,000 for Road District 1 and \$200,000 for Park District 1. However, the work plans for the districts will allocate \$40,000 in Park District 1 for new urban forestry projects and \$60,000 in Road District 1 for curb, gutter, and sidewalk installation.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Missoula, Montana shall adopt the Capital Improvement Program for Fiscal Years 2011-2015.

**BE IT FURTHER RESOLVED** that this resolution amends, supersedes and replaces City Council Resolution number 7541.

**PASSED AND ADOPTED** this 13<sup>th</sup> day of September, 2010.

**ATTEST:**

**APPROVED:**

/s/ Martha L. Rehbein  
Martha L. Rehbein, CMC  
City Clerk

/s/ John Engen  
John Engen  
Mayor

(SEAL)

## FY 11 SOURCES &amp; USES OF FUNDS &amp; MILL LEVY CALCULATION

| FUND NUMBER | FUND  | PROPOSED USES OF FUNDS |                          |                          |                                | PROPOSED SOURCES OF FUNDS        |                        |                         |                           | PROPOSED MILL LEVIES                      |   |                                |
|-------------|---|------------------------|--------------------------|--------------------------|--------------------------------|----------------------------------|------------------------|-------------------------|---------------------------|---|---|--------------------------------|
|             |   | BUDGETED EXPENDITURES  | INTER-FUND TRANSFERS OUT | END-OF-YEAR FUND BALANCE | PROJECTED TOTAL FUNDS REQUIRED | ESTIMATED BEGINNING FUND BALANCE | OTHER NON-TAX REVENUES | INTER-FUND TRANSFERS IN | PROPERTY TAX REQUIREMENTS | FY11 MILL LEVY (MILL VALUE = 106,229,033) | FY10 MILL LEVY (MILL VALUE = 104,408,018) | PERCENTAGE CHANGE FY10 TO FY11 |
| 1000        | GENERAL FUND                                      | 40,505,608             | 1,026,249                | 1,384,487                | 42,916,344                     | 1,100,000                        | 18,546,679             | 4,291,325               | 18,978,340                | 178.65                                    | 177.84                                    | 0.46%                          |
|             | GENERAL FUND 1000-ALL PURPOSE LEVY                |                        |                          |                          |                                |                                  |                        |                         |                           |   |   |                                |
|             | GENERAL FUND 1000-SUB-TOTALS                      | 40,505,608             | 1,026,249                | 1,384,487                | 42,916,344                     | 1,100,000                        | 18,546,679             | 4,291,325               | 18,978,340                | 178.65                                    | 177.84                                    | 0.46%                          |
| 1211        | PARK ACQUISITION AND DEVELOPMENT FUND             | 360,000                | -                        | -                        | 360,000                        | 360,000                          | -                      | -                       | -                         | -   | -   | -                              |
| 1212        | PARK ENTERPRISE FUND                              | 197,328                | -                        | -                        | 197,328                        | 197,328                          | -                      | -                       | -                         | -   | -   | -                              |
| 1216        | PARKS & RECREATION FORESTRY LANDS MEMORIALS       | 947,451                | -                        | -                        | 947,451                        | 235,000                          | 712,451                | -                       | -                         | -   | -   | -                              |
| 1241        | CREMAIN WALL & CEMETERY DONATIONS FUND            | 2,500                  | -                        | 43,200                   | 45,700                         | 45,700                           | -                      | -                       | -                         | -   | -   | -                              |
| 1242        | CEMETERY CARE FUND                                | 10,000                 | -                        | 32,500                   | 42,500                         | 335,000                          | -                      | -                       | -                         | -   | -   | -                              |
| 1243        | CEMETERY MEMORIAL                                 | 2,000                  | -                        | 1,900                    | 3,900                          | 3,900                            | -                      | -                       | -                         | -   | -   | -                              |
| 1245        | TITLE PROJECTS FUND                               | 157,600                | 43,400                   | -                        | 201,000                        | 199,000                          | 2,000                  | -                       | -                         | -   | -   | -                              |
| 1306        | PROGRAM INCOME REVOLVING LOAN PROGRAM FUND        | 49,000                 | -                        | -                        | 49,000                         | 43,000                           | 6,000                  | -                       | -                         | -   | -   | -                              |
|             | OTHER GENERAL FUND ACCOUNTS- SUB-TOTALS           | 1,725,879              | 43,400                   | 370,100                  | 2,139,379                      | 1,418,928                        | 720,451                | -                       | -                         | -   | -   | #DIV/0!                        |
|             | GRAND TOTAL ALL GENERAL FUND ACCOUNTS             | 42,231,487             | 1,069,649                | 1,754,587                | 45,055,723                     | 2,518,928                        | 19,267,130             | 4,291,325               | 18,978,340                | 178.65                                    | 177.84                                    | 0.46%                          |
|             | SPECIAL REVENUE FUNDS                             |                        |                          |                          |                                |                                  |                        |                         |                           |   |   |                                |
| 2321        | IMPACT FEE FUND                                   | 1,650,000              | -                        | -                        | 1,650,000                      | 600,000                          | 1,050,000              | -                       | -                         | -   | -   | -                              |
| 2365        | PUBLIC ART FUND                                   | 24,457                 | -                        | -                        | 24,457                         | 24,457                           | -                      | -                       | -                         | -   | -   | -                              |
| 2371        | EMPLOYEE HEALTH INSURANCE LEVY FUND               | -                      | -                        | -                        | -                              | 1,188,338                        | -                      | -                       | 1,188,338                 | 11.19                                     | 8.37                                      | 33.69%                         |
| 2372        | EMPLOYEE HEALTH INSURANCE LEVY FUND (OUTSIDE CAP) | -                      | -                        | -                        | -                              | 1,997,847                        | -                      | -                       | 1,955,614                 | 18.41                                     | 18.73                                     | -1.71%                         |
| 2389        | CABLE TELEVISION FRANCHISE FUND                   | 394,342                | 174,645                  | -                        | 568,987                        | 568,987                          | -                      | -                       | -                         | -   | -   | -                              |
| 2390        | DRUG FORFEITURE FUND                              | 78,000                 | -                        | -                        | 78,000                         | 13,000                           | 65,000                 | -                       | -                         | -   | -   | -                              |
| 2394        | BUILDING INSPECTION FUND                          | 869,691                | -                        | 398,166                  | 1,267,857                      | 270,000                          | 997,857                | -                       | -                         | -   | -   | -                              |
| 2395        | CITY GRANTS & PROGRAM INCOME FUND                 | 50,000                 | -                        | -                        | 50,000                         | 50,000                           | -                      | -                       | -                         | -   | -   | -                              |
| 2399        | DANGEROUS BUILDING DEMOLITION REPAIR FUND         | 15,000                 | -                        | -                        | 15,000                         | -                                | 15,000                 | -                       | -                         | -   | -   | -                              |
| 2400        | STREET LIGHTING ASSESSMENT FUND                   | 361,378                | -                        | 171,000                  | 532,378                        | 171,000                          | 361,378                | -                       | -                         | -   | -   | -                              |
| 2500        | STREET MAINTENANCE ASSESSMENT FUND                | 21,288                 | 27,281                   | -                        | 48,569                         | -                                | 48,569                 | -                       | -                         | -   | -   | -                              |
| 2510        | RUSSELL PARK MAINTENANCE ASSESSMENT FUND          | -                      | 3,380                    | -                        | 3,380                          | -                                | 3,380                  | -                       | -                         | -   | -   | -                              |
| 2511        | WILLOWWOOD PARK MAINTENANCE ASSESS. FUND          | -                      | 2,434                    | -                        | 2,434                          | -                                | 2,434                  | -                       | -                         | -   | -   | -                              |
| 2512        | ROAD DISTRICT 1                                   | 300,000                | -                        | -                        | 300,000                        | -                                | 300,000                | -                       | -                         | -   | -   | -                              |
| 2513        | PARKS DISTRICT 1                                  | 200,000                | -                        | -                        | 200,000                        | -                                | 200,000                | -                       | -                         | -   | -   | -                              |
| 2820        | STATE GAS TAX FUND                                | 484,039                | 564,000                  | -                        | 1,048,039                      | -                                | 1,048,039              | -                       | -                         | -   | -   | -                              |
| 2918        | LAW ENFORCEMENT BLOCK GRANT FUND                  | 207,770                | -                        | -                        | 207,770                        | -                                | 207,770                | -                       | -                         | -   | -   | -                              |
| 2919        | HDTA  | 603,292                | -                        | -                        | 603,292                        | 603,292                          | -                      | -                       | -                         | -   | -   | -                              |
| 2939        | CDRG PROGRAM INCOME FUND                          | 32,316                 | -                        | -                        | 32,316                         | 32,316                           | -                      | -                       | -                         | -   | -   | -                              |
| 2940        | CDRG FUND   | 867,050                | -                        | -                        | 867,050                        | -                                | 867,050                | -                       | -                         | -   | -   | -                              |
| 2941        | HOME FUND   | 708,713                | -                        | -                        | 708,713                        | -                                | 708,713                | -                       | -                         | -   | -   | -                              |
| 2942        | ADDI FUND   | 12,846                 | -                        | -                        | 12,846                         | 12,846                           | -                      | -                       | -                         | -   | -   | -                              |
| 2944        | NEIGHBORHOOD STABILIZATION                        | 2,664,059              | -                        | -                        | 2,664,059                      | 2,664,059                        | -                      | -                       | -                         | -   | -   | -                              |
| 2987        | FEDERAL/STATE TRANSPORTATION FUND                 | 651,200                | -                        | -                        | 651,200                        | -                                | 651,200                | -                       | -                         | -   | -   | -                              |
| 2988        | GRANTS & DONATIONS FUND                           | 4,277,490              | -                        | -                        | 4,277,490                      | 116,811                          | 4,160,679              | -                       | -                         | -   | -   | -                              |
|             | SPECIAL REVENUE FUND SUB-TOTALS                   | 14,472,931             | 3,957,925                | 569,166                  | 19,000,022                     | 4,600,014                        | 11,256,056             | -                       | 3,143,952                 | 29.60                                     | 27.10                                     | 9.23%                          |

## FY 11 SOURCES &amp; USES OF FUNDS &amp; MILL LEVY CALCULATION

| FUND<br>NUMBER     | FUND  | PROPOSED USES OF FUNDS   |                             |                             |                         | PROPOSED SOURCES OF FUNDS              |                              |                            |           | PROPOSED MILL LEVIES         |  |  |                                      |  |
|--------------------|---|--------------------------|-----------------------------|-----------------------------|-------------------------|--|------------------------------|----------------------------|-----------|------------------------------|--|--|--------------------------------------|--|
|                    |   | BUDGETED<br>EXPENDITURES | INTER-FUND<br>TRANSFERS OUT | END-OF-YEAR<br>FUND BALANCE | TOTAL FUNDS<br>REQUIRED | ESTIMATED<br>BEGINNING<br>FUND BALANCE | OTHER<br>NON-TAX<br>REVENUES | INTER-FUND<br>TRANSFERS IN | SUBTOTAL  | PROPERTY TAX<br>REQUIREMENTS | FY11 MILL LEVY<br>(MILL VALUE =<br>106,229,033 | FY10 MILL LEVY<br>(MILL VALUE =<br>104,408,018 | PERCENTAGE<br>CHANGE<br>FY10 TO FY11 |  |
| DEBT SERVICE FUNDS |   |                          |                             |                             |                         |  |                              |                            |           |                              |  |  |                                      |  |
| 3065               | 1998 PUBLIC SAFETY G.O. BONDS                   | -                        | -                           | -                           | -                       | -                                      | -                            | -                          | -         | -                            | -  | -  | -                                    |  |
| 3070               | 1996 OPEN SPACE G.O. BONDS                      | -                        | -                           | -                           | -                       | -                                      | -                            | -                          | -         | -                            | -  | -  | -                                    |  |
| 3075               | 1997 OPEN SPACE G.O. BONDS                      | -                        | -                           | -                           | -                       | -                                      | -                            | -                          | -         | -                            | -  | -  | -                                    |  |
| 3080               | 1994 FIRE EQUIP/CITY HALL REFUND BONDS/REFUNDED | -                        | -                           | -                           | -                       | -                                      | -                            | -                          | -         | -                            | -  | -  | -                                    |  |
| 3085               | 1993 FIRE STATION G.O. BOND/REFUNDED            | -                        | -                           | -                           | -                       | -                                      | -                            | -                          | -         | -                            | -  | -  | -                                    |  |
| 3090               | 2004 AQUATICS                                   | 606,345                  | -                           | -                           | 606,345                 | -                                      | -                            | -                          | 606,345   | 606,345                      | 5.71   | 5.81   | -1.72%                               |  |
| 3095               | 2004B GO REFUNDING                              | 262,210                  | -                           | -                           | 262,210                 | -                                      | -                            | -                          | 262,210   | 262,210                      | 2.47   | 2.49   | -0.80%                               |  |
| 3096               | FIRE STATION GO BOND                            | 430,463                  | -                           | -                           | 430,463                 | 1,688                                  | -                            | -                          | 438,775   | 438,775                      | 4.04   | 4.16   | -2.88%                               |  |
| 3097               | 2007 REFUNDING                                  | 541,915                  | -                           | -                           | 541,915                 | 1,417                                  | -                            | -                          | 540,498   | 540,498                      | 5.09   | 5.05   | 0.79%                                |  |
|                    | GENERAL OBLIGATION DEBT SUBTOTAL                | 1,840,933                | -                           | -                           | 1,840,933               | 3,105                                  | -                            | -                          | 1,837,828 | 1,837,828                    | 17.31  | 17.51  | -1.14%                               |  |
|                    |   |                          |                             |                             |                         |  |                              |                            |           |                              |  |  |                                      |  |
| 3000               | SID REVOLVING FUND                              | -                        | 100,000                     | 716,246                     | 816,246                 | 750,000                                | 66,246                       | -                          | -         | -                            | -  | -  | -                                    |  |
| 3100               | SIDEWALK AND CURB WARRANTS                      | -                        | -                           | -                           | -                       | -                                      | -                            | -                          | -         | -                            | -  | -  | -                                    |  |
| 3200               | FY99 SIDEWALK & CURB DEBT SERVICE               | 26,450                   | -                           | -                           | 26,450                  | -                                      | 26,450                       | -                          | -         | -                            | -  | -  | -                                    |  |
| 3300               | FY00 SIDEWALK & CURB DEBT SERVICE               | 39,025                   | -                           | -                           | 39,025                  | -                                      | 39,025                       | -                          | -         | -                            | -  | -  | -                                    |  |
| 3400               | FY01 SIDEWALK & CURB DEBT SERVICE               | 17,273                   | -                           | -                           | 17,273                  | -                                      | 17,273                       | -                          | -         | -                            | -  | -  | -                                    |  |
| 3410               | FY02 SIDEWALK & CURB DEBT SERVICE               | 11,700                   | -                           | -                           | 11,700                  | -                                      | 11,700                       | -                          | -         | -                            | -  | -  | -                                    |  |
| 3420               | FY03 SIDEWALK & CURB DEBT SERVICE               | 91,638                   | -                           | -                           | 91,638                  | -                                      | 91,638                       | -                          | -         | -                            | -  | -  | -                                    |  |
| 3430               | FY04 SIDEWALK & CURB DEBT SERVICE               | 88,770                   | -                           | -                           | 88,770                  | -                                      | 88,770                       | -                          | -         | -                            | -  | -  | -                                    |  |
| 3433               | SID 433 DEBT SERVICE                            | -                        | -                           | -                           | -                       | -                                      | -                            | -                          | -         | -                            | -  | -  | -                                    |  |
| 3440               | FY05 SIDEWALK & CURB DEBT SERVICE               | 91,240                   | -                           | -                           | 91,240                  | -                                      | 91,240                       | -                          | -         | -                            | -  | -  | -                                    |  |
| 3450               | FY06 SIDEWALK & CURB DEBT SERVICE               | 155,189                  | -                           | -                           | 155,189                 | -                                      | 155,189                      | -                          | -         | -                            | -  | -  | -                                    |  |
| 3460               | FY07 SIDEWALK & CURB DEBT SERVICE               | 110,440                  | -                           | -                           | 110,440                 | -                                      | 110,440                      | -                          | -         | -                            | -  | -  | -                                    |  |
| 3461               | FY08 SIDEWALK & CURB DEBT SERVICE               | 68,913                   | -                           | -                           | 68,913                  | -                                      | 68,913                       | -                          | -         | -                            | -  | -  | -                                    |  |
| 3462               | FY09 SIDEWALK & CURB DEBT SERVICE               | 83,033                   | -                           | -                           | 83,033                  | -                                      | 83,033                       | -                          | -         | -                            | -  | -  | -                                    |  |
| 3463               | FY10 SIDEWALK & CURB DEBT SERVICE               | 121,665                  | -                           | -                           | 121,665                 | -                                      | 121,665                      | -                          | -         | -                            | -  | -  | -                                    |  |
| 3470               | SID 470 DEBT SERVICE                            | -                        | -                           | -                           | -                       | -                                      | -                            | -                          | -         | -                            | -  | -  | -                                    |  |
| 3491               | SID 491 DEBT SERVICE                            | -                        | -                           | -                           | -                       | -                                      | -                            | -                          | -         | -                            | -  | -  | -                                    |  |
| 3492               | SID 492 DEBT SERVICE                            | -                        | -                           | -                           | -                       | -                                      | -                            | -                          | -         | -                            | -  | -  | -                                    |  |
| 3494               | SID 494 DEBT SERVICE                            | -                        | -                           | -                           | -                       | -                                      | -                            | -                          | -         | -                            | -  | -  | -                                    |  |
| 3495               | SID 495 DEBT SERVICE                            | -                        | -                           | -                           | -                       | -                                      | -                            | -                          | -         | -                            | -  | -  | -                                    |  |
| 3496               | SID 496 DEBT SERVICE                            | -                        | -                           | -                           | -                       | -                                      | -                            | -                          | -         | -                            | -  | -  | -                                    |  |
| 3497               | SID 497 DEBT SERVICE                            | -                        | -                           | -                           | -                       | -                                      | -                            | -                          | -         | -                            | -  | -  | -                                    |  |
| 3498               | SID 498 DEBT SERVICE                            | 101,780                  | -                           | -                           | 101,780                 | -                                      | 101,780                      | -                          | -         | -                            | -  | -  | -                                    |  |
| 3500               | SID 500 DEBT SERVICE                            | -                        | -                           | -                           | -                       | -                                      | -                            | -                          | -         | -                            | -  | -  | -                                    |  |
| 3501               | SID 501 DEBT SERVICE                            | 28,940                   | -                           | -                           | 28,940                  | -                                      | 28,940                       | -                          | -         | -                            | -  | -  | -                                    |  |
| 3502               | SID 502 DEBT SERVICE                            | -                        | -                           | -                           | -                       | -                                      | -                            | -                          | -         | -                            | -  | -  | -                                    |  |

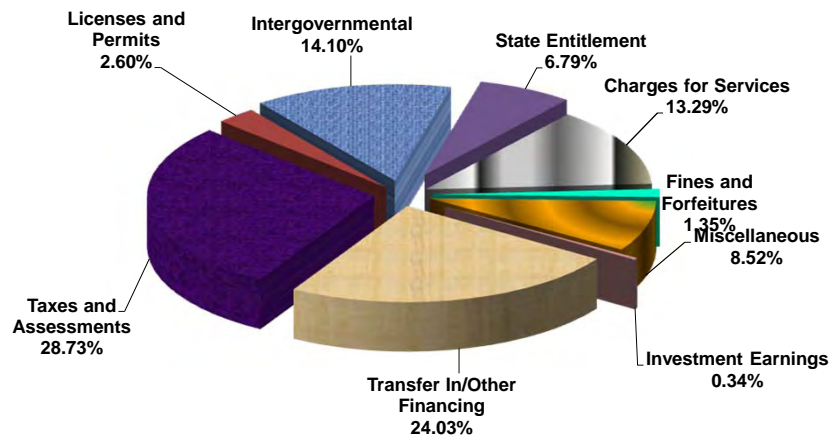
## FY 11 SOURCES &amp; USES OF FUNDS &amp; MILL LEVY CALCULATION

| FUND NUMBER                       | FUND                                   | PROPOSED USES OF FUNDS |                          |                                    |                      | PROPOSED SOURCES OF FUNDS        |                        |                         |           | PROPOSED MILL LEVIES      |   |   |                                |
|-----------------------------------|--|------------------------|--------------------------|------------------------------------|----------------------|----------------------------------|------------------------|-------------------------|-----------|---------------------------|---|---|--------------------------------|
|                                   |  | BUDGETED EXPENDITURES  | INTER-FUND TRANSFERS OUT | PROJECTED END-OF-YEAR FUND BALANCE | TOTAL FUNDS REQUIRED | ESTIMATED BEGINNING FUND BALANCE | OTHER NON-TAX REVENUES | INTER-FUND TRANSFERS IN | SUBTOTAL  | PROPERTY TAX REQUIREMENTS | FY11 MILL LEVY (MILL VALUE = 106,229,033) | FY10 MILL LEVY (MILL VALUE = 104,408,018) | PERCENTAGE CHANGE FY10 TO FY11 |
| 3503                              | SID 503 DEBT SERVICE                   | 11,260                 | -                        | -                                  | 11,260               | -                                | 11,260                 | -                       | -         | -                         | -   | -   | -                              |
| 3504                              | SID 504 DEBT SERVICE                   | -                      | -                        | -                                  | -                    | -                                | -                      | -                       | -         | -                         | -   | -   | -                              |
| 3505                              | SID 505 DEBT SERVICE                   | -                      | -                        | -                                  | -                    | -                                | -                      | -                       | -         | -                         | -   | -   | -                              |
| 3506                              | SID 506 DEBT SERVICE                   | -                      | -                        | -                                  | -                    | -                                | -                      | -                       | -         | -                         | -   | -   | -                              |
| 3507                              | SID 507 DEBT SERVICE                   | -                      | -                        | -                                  | -                    | -                                | -                      | -                       | -         | -                         | -   | -   | -                              |
| 3508                              | SID 508 DEBT SERVICE                   | -                      | -                        | -                                  | -                    | -                                | -                      | -                       | -         | -                         | -   | -   | -                              |
| 3510                              | SID 510 DEBT SERVICE                   | -                      | -                        | -                                  | -                    | -                                | -                      | -                       | -         | -                         | -   | -   | -                              |
| 3511                              | SID 511 DEBT SERVICE                   | 14,000                 | -                        | -                                  | 14,000               | -                                | 14,000                 | -                       | -         | -                         | -   | -   | -                              |
| 3512                              | SID 512 DEBT SERVICE                   | 173,711                | -                        | -                                  | 173,711              | -                                | 173,711                | -                       | -         | -                         | -   | -   | -                              |
| 3513                              | SID 513 DEBT SERVICE                   | -                      | -                        | -                                  | -                    | -                                | -                      | -                       | -         | -                         | -   | -   | -                              |
| 3514                              | SID 514 DEBT SERVICE                   | 21,301                 | -                        | -                                  | 21,301               | -                                | 21,301                 | -                       | -         | -                         | -   | -   | -                              |
| 3515                              | SID 515 DEBT SERVICE                   | -                      | -                        | -                                  | -                    | -                                | -                      | -                       | -         | -                         | -   | -   | -                              |
| 3517                              | SID 517 DEBT SERVICE                   | 6,763                  | -                        | -                                  | 6,763                | -                                | 6,763                  | -                       | -         | -                         | -   | -   | -                              |
| 3518                              | SID 518 DEBT SERVICE                   | 2,898                  | -                        | -                                  | 2,898                | -                                | 2,898                  | -                       | -         | -                         | -   | -   | -                              |
| 3519                              | SID 519 DEBT SERVICE                   | 8,099                  | -                        | -                                  | 8,099                | -                                | 8,099                  | -                       | -         | -                         | -   | -   | -                              |
| 3520                              | SID 520 DEBT SERVICE                   | 159,680                | -                        | -                                  | 159,680              | -                                | 159,680                | -                       | -         | -                         | -   | -   | -                              |
| 3521                              | SID 521 DEBT SERVICE                   | 789                    | -                        | -                                  | 789                  | -                                | 789                    | -                       | -         | -                         | -   | -   | -                              |
| 3522                              | SID 522 DEBT SERVICE                   | 1,140                  | -                        | -                                  | 1,140                | -                                | 1,140                  | -                       | -         | -                         | -   | -   | -                              |
| 3524                              | SID 524 DEBT SERVICE                   | 307,400                | -                        | -                                  | 307,400              | -                                | 307,400                | -                       | -         | -                         | -   | -   | -                              |
| 3525                              | SID 525 DEBT SERVICE                   | 44,140                 | -                        | -                                  | 44,140               | -                                | 44,140                 | -                       | -         | -                         | -   | -   | -                              |
| 3526                              | SID 526 DEBT SERVICE                   | 181,900                | -                        | -                                  | 181,900              | -                                | 181,900                | -                       | -         | -                         | -   | -   | -                              |
| 3527                              | SID 527 DEBT SERVICE                   | 3,276                  | -                        | -                                  | 3,276                | -                                | 3,276                  | -                       | -         | -                         | -   | -   | -                              |
| 3530                              | SID 530 DEBT SERVICE                   | 742                    | -                        | -                                  | 742                  | -                                | 742                    | -                       | -         | -                         | -   | -   | -                              |
| 3531                              | SID 531 DEBT SERVICE                   | -                      | -                        | -                                  | -                    | -                                | -                      | -                       | -         | -                         | -   | -   | -                              |
| 3532                              | SID 532 DEBT SERVICE                   | 48,743                 | -                        | -                                  | 48,743               | -                                | 48,743                 | -                       | -         | -                         | -   | -   | -                              |
| 3533                              | SID 533 DEBT SERVICE                   | 17,369                 | -                        | -                                  | 17,369               | -                                | 17,369                 | -                       | -         | -                         | -   | -   | -                              |
| 3534                              | SID 534 DEBT SERVICE                   | 18,044                 | -                        | -                                  | 18,044               | -                                | 18,044                 | -                       | -         | -                         | -   | -   | -                              |
| 3535                              | SID 535 DEBT SERVICE                   | -                      | -                        | -                                  | -                    | -                                | -                      | -                       | -         | -                         | -   | -   | -                              |
| 3536                              | SID 536 DEBT SERVICE                   | 31,894                 | -                        | -                                  | 31,894               | -                                | 31,894                 | -                       | -         | -                         | -   | -   | -                              |
| 3539                              | SID 536 DEBT SERVICE                   | -                      | -                        | -                                  | -                    | -                                | -                      | -                       | -         | -                         | -   | -   | -                              |
| 3540                              | SID 540 DEBT SERVICE                   | 122,085                | -                        | -                                  | 122,085              | -                                | 122,085                | -                       | -         | -                         | -   | -   | -                              |
| 3541                              | SID 541 DEBT SERVICE                   | 63,510                 | -                        | -                                  | 63,510               | -                                | 63,510                 | -                       | -         | -                         | -   | -   | -                              |
| SPECIAL IMPROVEMENT DEBT SUBTOTAL |  | 2,274,800              | 100,000                  | 716,246                            | 3,091,046            | 759,000                          | 2,341,046              | -                       | -         | -                         | -   | -   | -                              |
| DEBT SERVICE FUNDS SUBTOTALS      |  | 4,115,732              | 100,000                  | 716,246                            | 4,931,978            | 753,105                          | 2,341,046              | -                       | 1,837,828 | 1,837,828                 | 17.31                                     | 17.51                                     | -1.14%                         |
| 4060                              | CAPITAL IMPROVEMENT PROGRAM (CIP) FUND | 1,194,484              | -                        | -                                  | 1,194,484            | -                                | 368,225                | 826,259                 | -         | -                         | -   | -   | -                              |
| 4130                              | 1997 GO BOND OPEN SPACE PURCHASE FUND  | 382,102                | -                        | -                                  | 382,102              | 382,102                          | -                      | -                       | -         | -                         | -   | -   | -                              |
| 4190                              | 2004 AQUATICS BOND ISSUE               | -                      | -                        | -                                  | -                    | -                                | -                      | -                       | -         | -                         | -   | -   | -                              |
| 4191                              | 2004 AQUATICS NON GO BOND PROJECT FUND | -                      | -                        | -                                  | -                    | -                                | -                      | -                       | -         | -                         | -   | -   | -                              |
| 4196                              | 2006 FIRE STATION GO BOND              | 140,800                | -                        | -                                  | 140,800              | 140,800                          | -                      | -                       | -         | -                         | -   | -   | -                              |
| CAPITAL PROJECTS FUNDS SUBTOTALS  |  | 1,717,386              | -                        | -                                  | 1,717,386            | 522,902                          | 368,225                | 826,259                 | -         | -                         | -   | -   | -                              |

## FY 11 SOURCES &amp; USES OF FUNDS &amp; MILL LEVY CALCULATION

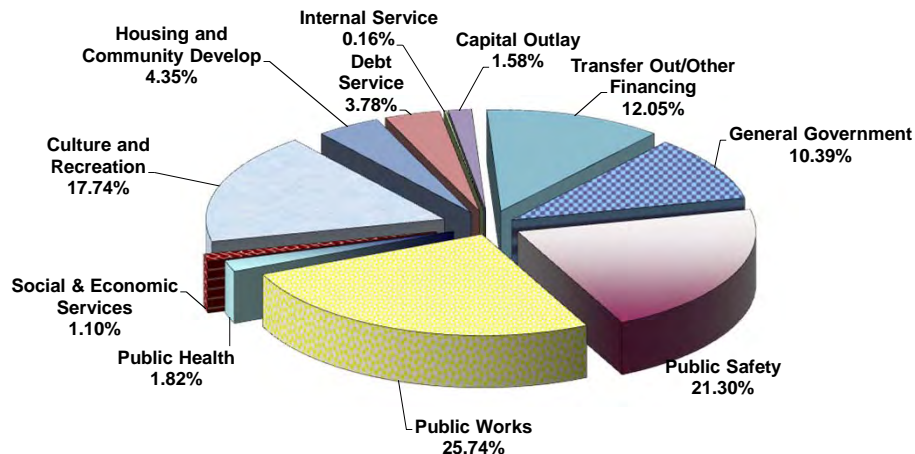
| FUND<br>NUMBER                     | FUND   | PROPOSED USES OF FUNDS   |                             |  |                         | PROPOSED SOURCES OF FUNDS              |                              |                            |            | PROPOSED MILL LEVIES         |  |  |                                      |  |
|------------------------------------|--|--------------------------|-----------------------------|--|-------------------------|--|------------------------------|----------------------------|------------|------------------------------|--|--|--------------------------------------|--|
|                                    |  | BUDGETED<br>EXPENDITURES | INTER-FUND<br>TRANSFERS OUT | PROJECTED<br>END-OF-YEAR<br>FUND BALANCE | TOTAL FUNDS<br>REQUIRED | ESTIMATED<br>BEGINNING<br>FUND BALANCE | OTHER<br>NON-TAX<br>REVENUES | INTER-FUND<br>TRANSFERS IN | SUBTOTAL   | PROPERTY TAX<br>REQUIREMENTS | FY11 MILL LEVY<br>(MILL VALUE =<br>106,229,033 | FY10 MILL LEVY<br>(MILL VALUE =<br>104,408,018 | PERCENTAGE<br>CHANGE<br>FY10 TO FY11 |  |
| PROPRIETARY FUNDS                  |  |                          |                             |  |                         |  |                              |                            |            |                              |  |  |                                      |  |
| ENTERPRISE FUNDS                   |  |                          |                             |  |                         |  |                              |                            |            |                              |  |  |                                      |  |
| 5310                               | SEWER OPERATING BUDGET FUND                      | 3,971,164                | -                           | -  | 3,971,164               | -                                      | -                            | 3,971,164                  | -          | -                            | -  | -  | -                                    |  |
| 5311                               | SEWER REVENUE COLLECTION & CLEARING FUND         | -                        | 6,272,053                   | -  | 6,272,053               | 21,750                                 | 6,250,303                    | -                          | -          | -                            | -  | -  | -                                    |  |
| 5315                               | SEWER LOAN FUND                                  | 20,000                   | -                           | -  | 20,000                  | 20,000                                 | -                            | -                          | -          | -                            | -  | -  | -                                    |  |
| 5320                               | SEWER REPLACEMENT & DEPRECIATION FUND            | 451,750                  | -                           | -  | 451,750                 | -                                      | -                            | 451,750                    | -          | -                            | -  | -  | -                                    |  |
| 5325                               | SEWER DEVELOPMENT FEE FUND                       | 210,000                  | -                           | 890,000                                  | 1,100,000               | 500,000                                | 600,000                      | -                          | -          | -                            | -  | -  | -                                    |  |
| 5340                               | SEWER CONSTRUCTION FUND                          | 10,500,000               | -                           | -  | 10,500,000              | -                                      | 10,500,000                   | -                          | -          | -                            | -  | -  | -                                    |  |
| 5361                               | 01 SEWER REVENUE BONDS DEBT SERVICE              | 33,100                   | -                           | -  | 33,100                  | -                                      | -                            | 33,100                     | -          | -                            | -  | -  | -                                    |  |
| 5362                               | 00 SEWER REVENUE BONDS -SERIES B DEBT SERVICE    | 52,840                   | -                           | -  | 52,840                  | -                                      | -                            | 52,840                     | -          | -                            | -  | -  | -                                    |  |
| 5363                               | 92 SEWER REVENUE BONDS - SERIES A DEBT SERVICE   | 85,880                   | -                           | -  | 85,880                  | -                                      | -                            | 85,880                     | -          | -                            | -  | -  | -                                    |  |
| 5364                               | 92 SEWER REVENUE BONDS - SERIES B DEBT SERVICE   | 161,780                  | -                           | -  | 161,780                 | -                                      | -                            | 161,780                    | -          | -                            | -  | -  | -                                    |  |
| 5365                               | 99 SEWER REVENUE BONDS DEBT SERVICE              | 133,940                  | -                           | -  | 133,940                 | -                                      | -                            | 133,940                    | -          | -                            | -  | -  | -                                    |  |
| 5366                               | 92 SEWER REVENUE BONDS SERIES A BOND RESERVE     | -                        | -                           | 862,500                                  | 862,500                 | 862,500                                | -                            | -                          | -          | -                            | -  | -  | -                                    |  |
| 5367                               | 92 SEWER REVENUE BONDS SERIES B BOND RESERVE     | -                        | -                           | 160,910                                  | 160,910                 | 160,910                                | -                            | -                          | -          | -                            | -  | -  | -                                    |  |
| 5368                               | 00 SEWER REVENUE BOND RESERVE                    | -                        | -                           | 52,143                                   | 52,143                  | 52,143                                 | -                            | -                          | -          | -                            | -  | -  | -                                    |  |
| 5369                               | 01 SEWER REVENUE BONDS SERIES BOND RESERVE       | -                        | -                           | 38,726                                   | 38,726                  | 38,726                                 | -                            | -                          | -          | -                            | -  | -  | -                                    |  |
| 5370                               | 99 SEWER REVENUE BOND RESERVE                    | -                        | -                           | 131,413                                  | 131,413                 | 131,413                                | -                            | -                          | -          | -                            | -  | -  | -                                    |  |
| 5371                               | 02 SEWER REVENUE BONDS DEBT SERVICE              | 94,560                   | -                           | -  | 94,560                  | -                                      | -                            | 94,560                     | -          | -                            | -  | -  | -                                    |  |
| 5372                               | 02 SEWER REVENUE BONDS RESERVE                   | -                        | -                           | 101,209                                  | 101,209                 | 101,209                                | -                            | -                          | -          | -                            | -  | -  | -                                    |  |
| 5373                               | 02 SEWER REVENUE BONDS DEBT SERVICE-WWTP upgrade | 366,040                  | -                           | -  | 366,040                 | -                                      | -                            | 366,040                    | -          | -                            | -  | -  | -                                    |  |
| 5374                               | 02 SEWER REVENUE BONDS RESERVE-WWTP upgrade      | -                        | -                           | 362,768                                  | 362,768                 | 362,768                                | -                            | -                          | -          | -                            | -  | -  | -                                    |  |
| 5375                               | 03 SEWER REVENUE BONDS DEBT SERV-3AM SRF Loan    | 271,525                  | -                           | -  | 271,525                 | -                                      | -                            | 271,525                    | -          | -                            | -  | -  | -                                    |  |
| 5376                               | 03 SEWER REVENUE BONDS RESERVE-3AM SRF Loan      | -                        | -                           | 269,151                                  | 269,151                 | 269,151                                | -                            | -                          | -          | -                            | -  | -  | -                                    |  |
| 5377                               | 04 SEWER REVENUE BONDS DEBT SERV-302AM SRF Loan  | 264,463                  | -                           | -  | 264,463                 | -                                      | -                            | 264,463                    | -          | -                            | -  | -  | -                                    |  |
| 5378                               | 04 SEWER REVENUE BONDS RESERVE-302AM SRF Loan    | -                        | -                           | 262,677                                  | 262,677                 | 262,677                                | -                            | -                          | -          | -                            | -  | -  | -                                    |  |
| 5379                               | 05 BIRCH/BRODY/LIN/CL SRF BOND DEBT SERV.        | 119,663                  | -                           | -  | 119,663                 | -                                      | -                            | 119,663                    | -          | -                            | -  | -  | -                                    |  |
| 5380                               | 05 BIRCH/BRODY/LIN/CL SRF BOND RESERVE           | -                        | -                           | 127,437                                  | 127,437                 | 127,437                                | -                            | -                          | -          | -                            | -  | -  | -                                    |  |
| 5381                               | 05 LINCOLNWOOD PHASE II SRF BOND DEBT SERV.      | 25,195                   | -                           | -  | 25,195                  | -                                      | -                            | 25,195                     | -          | -                            | -  | -  | -                                    |  |
| 5382                               | 05 LINCOLNWOOD PHASE II SRF BOND RESERVE         | -                        | -                           | 17,764                                   | 17,764                  | 17,764                                 | -                            | -                          | -          | -                            | -  | -  | -                                    |  |
| 5383                               | 10 LOLO ST SRF BOND DEBT SERVICE-NON ARRA        | 4,287                    | -                           | -  | 4,287                   | -                                      | -                            | 4,287                      | -          | -                            | -  | -  | -                                    |  |
| 5384                               | 10 MSIA RATTLESNAKE SRF ARRA-B                   | 45,866                   | -                           | -  | 45,866                  | -                                      | -                            | 45,866                     | -          | -                            | -  | -  | -                                    |  |
| 5711                               | SEWER ENTERPRISE FUND SUBTOTALS                  | 16,812,053               | 6,272,053                   | 2,500,448                                | 25,584,554              | 2,152,198                              | 17,350,303                   | 6,082,053                  | -          | -                            | -  | -  | -                                    |  |
|                                    | AQUATICS   | 1,218,832                | -                           | -  | 1,218,832               | 100,000                                | 975,883                      | 142,949                    | -          | -                            | -  | -  | -                                    |  |
|                                    | TOTAL ENTERPRISE FUND SUBTOTALS                  | 18,030,885               | 6,272,053                   | 2,500,448                                | 26,803,386              | 2,252,198                              | 18,326,186                   | 6,225,002                  | -          | -                            | -  | -  | -                                    |  |
| INTERNAL SERVICE FUNDS             |  |                          |                             |  |                         |  |                              |                            |            |                              |  |  |                                      |  |
| 6050                               | EMPLOYEE BENEFIT PLAN FUND                       | 4,375,750                | -                           | 925,273                                  | 5,301,023               | 1,100,000                              | 4,143,982                    | 57,041                     | -          | -                            | -  | -  | -                                    |  |
|                                    | PROPRIETARY FUNDS SUBTOTALS                      | 22,406,635               | 6,272,053                   | 3,425,721                                | 32,104,409              | 3,352,198                              | 22,470,168                   | 6,282,043                  | -          | -                            | -  | -  | -                                    |  |
|                                    | TOTALS FOR CITY BUDGETED FUNDS                   | 84,944,171               | 11,399,627                  | 6,465,720                                | 102,809,517             | 11,747,147                             | 55,702,625                   | 11,399,627                 | 23,960,119 | 225.56                       | 222.45   | 1.40%  | 1.40%                                |  |
| COMPONENT UNITS - CITY OF MISSOULA |  |                          |                             |  |                         |  |                              |                            |            |                              |  |  |                                      |  |
| 7370                               | PARKING COMMISSION                               | 1,331,712                | -                           | 4,503,288                                | 5,835,000               | 4,400,000                              | 1,435,000                    | -                          | -          | -                            | -  | -  | -                                    |  |
| 7380                               | BUSINESS IMPROVEMENT DISTRICT                    | 353,184                  | -                           | 109,887                                  | 463,071                 | -                                      | 463,071                      | -                          | -          | -                            | -  | -  | -                                    |  |
| 7385                               | MISSOULA REDEVELOPMENT - FRONT ST URD            | 263,587                  | -                           | -  | 263,587                 | 107,017                                | 156,570                      | -                          | -          | -                            | -  | -  | -                                    |  |
| 7386                               | MISSOULA REDEVELOPMENT- URD II - SAFEWAY         | 159,808                  | -                           | 79,496                                   | 239,304                 | 80,313                                 | -                            | 158,991                    | -          | -                            | -  | -  | -                                    |  |
| 7387                               | MISSOULA REDEVELOPMENT - REVOLVING LN FID        | 38,432                   | -                           | -  | 38,432                  | -                                      | -                            | 38,432                     | -          | -                            | -  | -  | -                                    |  |
| 7391                               | MISSOULA REDEVELOPMENT AGENCY - URD I            | -                        | -                           | 4,557                                    | 4,557                   | 4,557                                  | -                            | -                          | -          | -                            | -  | -  | -                                    |  |
| 7392                               | MISSOULA REDEVELOPMENT AGENCY - URD II           | 3,486,646                | 250,000                     | -  | 3,736,646               | 1,956,237                              | 916,272                      | 864,137                    | -          | -                            | -  | -  | -                                    |  |
| 7393                               | MISSOULA REDEVELOPMENT AGENCY - URD III          | 5,166,252                | -                           | -  | 5,166,252               | 2,967,513                              | 1,948,739                    | 250,000                    | -          | -                            | -  | -  | -                                    |  |
| 7388                               | MRA TAX INCREMENT BOND RESERVE                   | -                        | -                           | 250,400                                  | 250,400                 | 250,400                                | -                            | -                          | -          | -                            | -  | -  | -                                    |  |
| 7389                               | MRA TAX INCREMENT DEBT SERVICE                   | 249,100                  | -                           | -  | 249,100                 | -                                      | -                            | 249,100                    | -          | -                            | -  | -  | -                                    |  |
| 7390                               | MRA TAX INCREMENT DEBT SERVICE CLEARING          | -                        | -                           | -  | -                       | -                                      | -                            | -                          | -          | -                            | -  | -  | -                                    |  |
|                                    | MRA SUBTOTAL                                     | 9,363,825                | 1,560,660                   | 334,453                                  | 11,258,938              | 5,366,037                              | 4,332,241                    | 1,560,660                  | -          | -                            | -  | -  | -                                    |  |
|                                    | COMPONENT UNIT TOTALS                            | 11,048,721               | 1,560,660                   | 4,947,628                                | 17,557,009              | 9,766,037                              | 6,230,312                    | 1,560,660                  | -          | -                            | -  | -  | -                                    |  |
| TOTALS FOR ALL BUDGETED FUNDS      |  | 95,992,892               | 12,960,287                  | 11,413,348                               | 120,366,526             | 21,513,184                             | 61,932,937                   | 12,960,287                 | 23,960,119 | 225.56                       | 222.45   | 1.40%  | 1.40%                                |  |

## WHERE THE MONEY COMES FROM - FY 2011



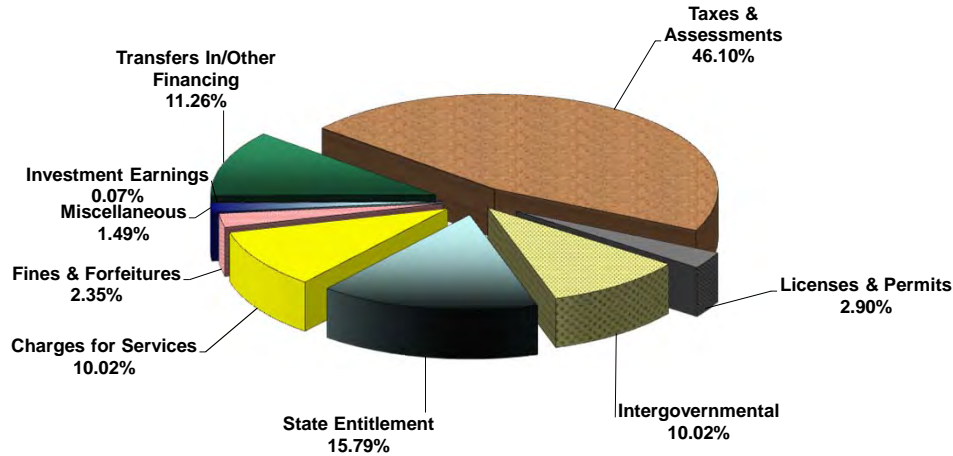
|                             | FY 2009<br>Actual    | FY 2010<br>Actual    | FY 2011<br>Budget    | Budget<br>Increase (Decr) |
|-----------------------------|----------------------|----------------------|----------------------|---------------------------|
| Taxes and Assessments       | \$ 28,978,986        | \$ 29,095,605        | \$ 28,402,034        | \$ (693,571)              |
| Licenses and Permits        | 2,753,704            | 3,050,653            | 2,798,462            | (252,191)                 |
| Intergovernmental           | 7,377,853            | 14,529,985           | 13,941,283           | (588,702)                 |
| State Entitlement           | 6,056,181            | 6,386,954            | 6,715,291            | 328,337                   |
| Charges for Services        | 17,501,970           | 17,111,598           | 13,140,391           | (3,971,207)               |
| Fines and Forfeitures       | 3,240,835            | 1,288,565            | 1,335,634            | 47,069                    |
| Miscellaneous               | 944,943              | 3,701,827            | 8,421,468            | 4,719,641                 |
| Investment Earnings         | 1,169,445            | 131,311              | 339,825              | 208,514                   |
| Transfer In/Other Financing | 7,673,751            | 18,541,695           | 23,758,956           | 5,217,261                 |
| <b>Total City Revenues</b>  | <b>\$ 75,697,668</b> | <b>\$ 93,838,192</b> | <b>\$ 98,853,344</b> | <b>\$ 5,015,152</b>       |

## WHERE THE MONEY GOES - FY 2011



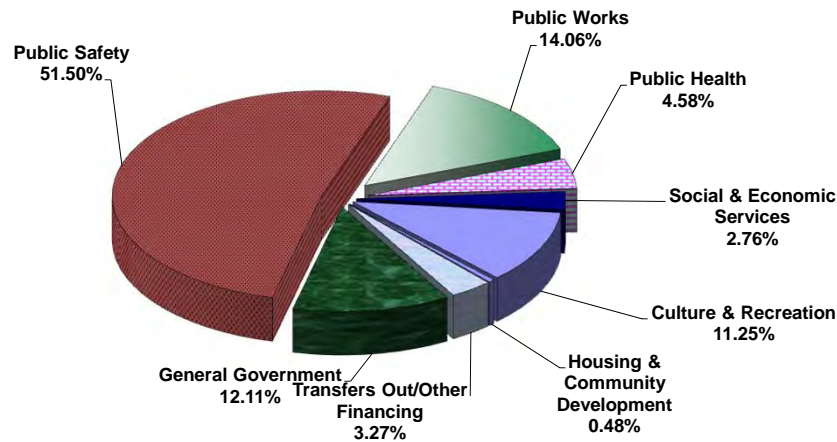
|                                | FY 2009<br>Actual    | FY 2010<br>Actual    | FY 2011<br>Budget     | Budget<br>Increase (Decr) |
|--------------------------------|----------------------|----------------------|-----------------------|---------------------------|
| General Government             | \$ 7,752,035         | \$ 7,252,975         | \$ 11,318,730         | \$ 4,065,755              |
| Public Safety                  | 23,529,417           | 22,292,508           | 23,205,063            | 912,555                   |
| Public Works                   | 14,412,434           | 17,603,957           | 28,039,277            | 10,435,320                |
| Public Health                  | 1,414,438            | 1,443,208            | 1,982,241             | 539,033                   |
| Social & Economic Services     | 118,450              | 118,450              | 1,194,280             | 1,075,830                 |
| Culture and Recreation         | 4,734,833            | 4,752,793            | 19,332,082            | 14,579,289                |
| Housing and Community Develop  | 2,357,838            | 4,328,791            | 4,740,684             | 411,893                   |
| Debt Service                   | 4,580,118            | 4,705,543            | 4,115,732             | (589,811)                 |
| Internal Service               | 4,011,227            | 5,055,565            | 175,440               | (4,880,125)               |
| Capital Outlay                 | 5,523,464            | 8,518,735            | 1,717,386             | (6,801,349)               |
| Transfer Out/Other Financing   | 6,180,105            | 8,348,574            | 13,132,263            | 4,783,689                 |
| <b>Total City Expenditures</b> | <b>\$ 74,614,359</b> | <b>\$ 84,421,099</b> | <b>\$ 108,953,179</b> | <b>\$ 31,607,783</b>      |

## FY 2011 GENERAL FUND REVENUES BY CATEGORY



|                              | FY 2009<br>Actual    | FY 2010<br>Actual    | FY 2011<br>Budget    | Budget<br>Increase (Decr) |
|------------------------------|----------------------|----------------------|----------------------|---------------------------|
| Taxes & Assessments          | \$ 18,477,296        | \$ 19,982,299        | \$ 19,608,339        | \$ (373,960)              |
| Licenses & Permits           | 1,180,657            | 1,329,668            | 1,233,118            | (96,550)                  |
| Intergovernmental            | 4,067,776            | 4,114,508            | 4,261,230            | 146,722                   |
| State Entitlement            | 6,056,181            | 6,386,954            | 6,715,291            | 328,337                   |
| Charges for Services         | 3,568,065            | 3,723,970            | 4,261,839            | 537,869                   |
| Fines & Forfeitures          | 1,086,994            | 958,390              | 1,000,634            | 42,244                    |
| Miscellaneous                | 131,153              | 211,123              | 635,019              | 423,896                   |
| Investment Earnings          | 107,986              | (3,389)              | 30,000               | 33,389                    |
| Transfers In/Other Financing | 4,660,694            | 4,028,862            | 4,791,325            | 762,463                   |
| <b>Total Sources</b>         | <b>\$ 39,336,802</b> | <b>\$ 40,732,385</b> | <b>\$ 42,536,795</b> | <b>\$ 1,804,410</b>       |

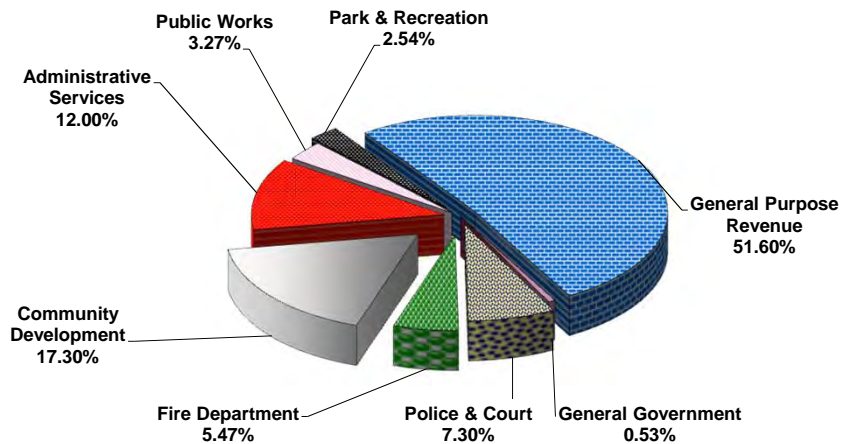
## FY 2011 GENERAL FUND EXPENDITURES BY CATEGORY



|                                 | FY 2009<br>Actual    | FY 2010<br>Actual    | FY 2011<br>Budget    | Budget<br>Increase (Decr) |
|---------------------------------|----------------------|----------------------|----------------------|---------------------------|
| General Government              | \$ 7,291,495         | \$ 6,282,051         | \$ 5,242,980         | \$ (1,039,071)            |
| Public Safety                   | 20,292,803           | 20,449,471           | 22,301,001           | 1,851,530                 |
| Public Works                    | 6,326,178            | 6,175,660            | 6,087,101            | (88,559)                  |
| Public Health                   | 1,404,043            | 1,368,398            | 1,982,241            | 613,843                   |
| Social & Economic Services      | 118,450              | 118,450              | 1,194,280            | 1,075,830                 |
| Culture & Recreation            | 3,231,729            | 3,186,112            | 4,869,868            | 1,683,756                 |
| Housing & Community Development | -                    | -                    | 206,600              | 206,600                   |
| Transfers Out/Other Financing   | 973,789              | 1,963,646            | 1,417,065            | (546,581)                 |
| <b>Total Uses</b>               | <b>\$ 39,638,487</b> | <b>\$ 39,543,788</b> | <b>\$ 43,301,136</b> | <b>\$ 3,757,348</b>       |

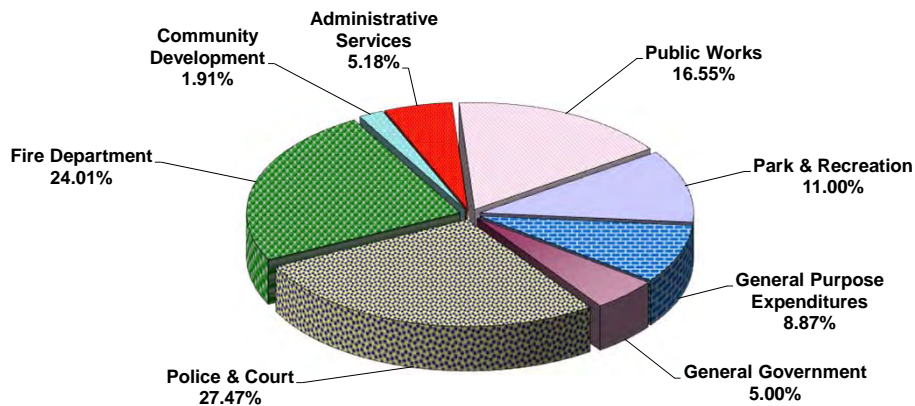


## FY 2011 GENERAL FUND REVENUES BY SUB-FUND



|                         | FY 2009<br>Actual | FY 2010<br>Actual    | FY 2011<br>Budget    | Budget<br>Increase (Decr) |
|-------------------------|-------------------|----------------------|----------------------|---------------------------|
| General Purpose Revenue | \$ 19,643,730     | \$ 20,951,289        | \$ 21,947,671        | \$ 996,382                |
| General Government      | 309,102           | 193,003              | 225,762              | 32,759                    |
| Police & Court          | 3,282,702         | 3,067,409            | 3,103,761            | 36,352                    |
| Fire Department         | 1,864,679         | 1,892,989            | 2,326,934            | 433,945                   |
| Community Development   | 6,709,491         | 7,063,212            | 7,358,451            | 295,239                   |
| Administrative Services | 5,711,553         | 5,270,404            | 5,102,844            | (167,560)                 |
| Public Works            | 1,399,225         | 1,919,630            | 1,390,769            | (528,861)                 |
| Park & Recreation       | 416,320           | 374,450              | 1,080,603            | 706,153                   |
| <b>\$</b>               | <b>39,336,802</b> | <b>\$ 40,732,385</b> | <b>\$ 42,536,795</b> | <b>\$ 1,804,410</b>       |

## FY 2011 GENERAL FUND EXPENDITURES BY SUB-FUND



|                              | FY 2009<br>Actual | FY 2010<br>Actual    | FY 2011<br>Budget    | Budget<br>Increase (Decr) |
|------------------------------|-------------------|----------------------|----------------------|---------------------------|
| General Purpose Expenditures | \$ 3,167,753      | \$ 3,103,050         | \$ 3,842,390         | \$ 739,340                |
| General Government           | 2,130,996         | 2,036,161            | 2,165,481            | 129,319                   |
| Police & Court               | 11,579,018        | 11,497,253           | 11,895,237           | 397,983                   |
| Fire Department              | 9,505,542         | 9,734,592            | 10,398,715           | 664,122                   |
| Community Development        | 1,788,143         | 643,181              | 826,163              | 182,982                   |
| Administrative Services      | 2,207,854         | 2,200,156            | 2,241,636            | 41,480                    |
| Public Works                 | 5,941,161         | 7,078,090            | 7,166,378            | 88,287                    |
| Park & Recreation            | 3,318,018         | 3,251,304            | 4,765,138            | 1,513,834                 |
| <b>\$</b>                    | <b>39,638,487</b> | <b>\$ 39,543,788</b> | <b>\$ 43,301,136</b> | <b>\$ 3,757,348</b>       |



**MONTANA**  
Form AB-72T  
Rev. 6-10

## 2010 Certified Taxable Valuation Information

(Pursuant to 15-10-202, MCA)

County of Missoula

Taxing Jurisdiction: City of Missoula

|  |    |                      |
|--|----|----------------------|
| 1. 2010 Total Market Value.....  | \$ | <u>3,965,146,053</u> |
| 2. 2010 Total Taxable Value.....   | \$ | <u>111,474,037</u>   |
| 3. 2010 Taxable Value of Newly Taxable Property.....                                     | \$ | <u>3,359,396</u>     |
| 4. 2010 Taxable Value less Incremental Taxable Value*                                    | \$ | <u>106,229,033</u>   |
| 5. 2010 Taxable Value of Net and Gross Proceeds<br>(Class 1 and Class 2 properties)..... | \$ | <u>0</u>             |

| <u>Tax Increment<br/>District Name</u> | <u>Current Taxable<br/>Value</u> | <u>Base Taxable Value</u> | <u>Incremental Value</u> |
|--|----------------------------------|---------------------------|--------------------------|
| Urban Renewal II                       | 3,752,007                        | 1,859,823                 | 1,892,184                |
| Urban Renewal III                      | 9,508,130                        | 7,004,346                 | 2,503,784                |
| U R Front St                           | 2,229,992                        | 1,413,035                 | 816,957                  |
| U R Riverfront Tri                     | 189,937                          | 157,858                   | 32,079                   |

6. Total Incremental Value 5,245,004

Preparer Tania Cardwell/Amanda Walton Date 7/30/2010

\*Note: This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

### For Information Purposes Only

2010 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

- I. Value included in "newly taxable" property \$ 0
- II. Total value exclusive of "newly taxable" property \$ 0

440T



Montana Department of  
**REVENUE**

**MONTANA**  
Form AB-72T  
Rev. 6-10

## 2010 Certified Taxable Valuation Information

(Pursuant to 15-10-202, MCA)

County of Missoula

Taxing Jurisdiction: County of Missoula

|  |    |                      |
|--|----|----------------------|
| 1. 2010 Total Market Value.....  | \$ | <u>7,214,307,879</u> |
| 2. 2010 Total Taxable Value.....   | \$ | <u>200,569,163</u>   |
| 3. 2010 Taxable Value of Newly Taxable Property.....                                     | \$ | <u>5,632,999</u>     |
| 4. 2010 Taxable Value less Incremental Taxable Value*                                    | \$ | <u>192,774,307</u>   |
| 5. 2010 Taxable Value of Net and Gross Proceeds<br>(Class 1 and Class 2 properties)..... | \$ | <u>0</u>             |

| <u>Tax Increment<br/>District Name</u> | <u>Current Taxable<br/>Value</u> | <u>Base Taxable Value</u> | <u>Incremental Value</u> |
|--|----------------------------------|---------------------------|--------------------------|
| Urban Renewal II                       | 3,752,007                        | 1,859,823                 | 1,892,184                |
| Urban Renewal III                      | 9,508,130                        | 7,004,346                 | 2,503,784                |
| U R Front St                           | 2,229,992                        | 1,413,035                 | 816,957                  |
| U R Riverfront Tri                     | 189,937                          | 157,858                   | 32,079                   |
| Airport Industrial                     | 2,443,922                        | 176,605                   | 2,267,317                |

6. Total Incremental Value 7,794,856

Preparer Tania Cardwell / Amanda Walton Date 7/30/2010

**\*Note:** This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

### For Information Purposes Only

2010 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

|   |    |          |
|---|----|----------|
| I. Value included in "newly taxable" property         | \$ | <u>0</u> |
| II. Total value exclusive of "newly taxable" property | \$ | <u>0</u> |

440T



## MONTANA DEPARTMENT OF REVENUE

Property Assessment Division  
Justice Building

2681 Palmer St. Suite 100  
Missoula, Montana 59808-1707

July 30, 2010

Board of County Commissioners  
Missoula County Courthouse  
200 W Broadway  
Missoula, MT 59802

Finance Officer  
City of Missoula  
435 Ryman  
Missoula, MT 59802

RE:

2010 tax base values for the County and City of Missoula

|        | <u>Phase-in Value</u> | <u>Taxable Value</u> | <u>Tax Increment</u> | <u>Tax Base</u> |
|--------|-----------------------|----------------------|----------------------|-----------------|
| County | \$7,214,307,879       | \$200,569,163        | - \$ 7,794,856.00 =  | \$192,774,307   |
| City   | \$3,965,146,053       | \$111,474,037        | - \$ 5,245,004.00 =  | \$106,229,033   |

Attest:

*Helen M Greenberg*

Helen M Greenberg, Taxable Valuation Preparer

Telephone (406) 329-1400 Fax (406) 329-1449

Wes Redden, Area Manager

Internet Address <http://www.state.mt.us/revenue/rev.htm>

## MONTANA DEPARTMENT OF REVENUE

Property Assessment Division  
Justice Building2681 Palmer St. Suite 101  
Missoula, Montana 59808-1707

July 30, 2010

Missoula Redevelopment Agency  
123 West Spruce  
Missoula, MT 59802

RE: 2010 increment taxable value report for Urban Renewal District II

| 1-1C        | <u>2010 Taxable</u> | <u>1991/2007 Base</u> | <u>Increment</u> |
|-------------|---------------------|-----------------------|------------------|
| 1-1C Totals | \$3,002,136         | \$1,546,186           | \$1,455,950      |

| 4-1C        | <u>2010 Taxable</u> | <u>1991/2007 Base</u> | <u>Increment</u> |
|-------------|---------------------|-----------------------|------------------|
| 4-1C Totals | \$749,871           | \$313,637             | \$436,234        |

|                                       |                    |
|---------------------------------------|--------------------|
| 2010 TIF District II Increment Value: | <b>\$1,892,184</b> |
|---------------------------------------|--------------------|

Attest: Helen M Greenberg  
Helen M Greenberg, Taxable Valuation Preparer

Wes Redden Area Manager

Telephone (406) 329-1400 Fax (406) 329-1449 Internet Address <http://www.state.mt.us/revenue/rev.htm>

## MONTANA DEPARTMENT OF REVENUE

Property Assessment Division  
Justice Building

2681 Palmer St. Suite 1  
Missoula, Montana 59808-1707

July 30, 2010

Missoula Redevelopment Agency  
123 West Spruce  
Missoula, MT 59802

RE: 2010 Increment Taxable Value Report for Urban Renewal District III

1-1D

|        | <u>2010 Taxable</u> | <u>2000 Base</u> | <u>Increment</u> |
|--------|---------------------|------------------|------------------|
| Totals | \$9,508,130         | \$7,004,346 =    | \$2,503,784      |

|  |             |
|--|-------------|
| 2010 TIF District III Increment Value: | \$2,503,784 |
|--|-------------|

Attest: Helen M Greenberg  
Helen M Greenberg, Taxable Valuation Preparer

Wes Redden Area Manager

Telephone (406) 329-1400 Fax (406) 329-1449 Internet Address <http://www.state.mt.us/revenue/rev.htm>

## MONTANA DEPARTMENT OF REVENUE

Property Assessment Division  
Justice Building2681 Palmer St. Suite 100  
Missoula, Montana 59808-1707

July 30, 2010

Missoula Redevelopment Agency  
123 West Spruce  
Missoula, MT 59802

RE: 2010 Increment Taxable Value Report for Front ST Urban Renewal District

1-1F

|        | <u>2010 Taxable</u> |   | <u>2007 Base</u> |   | <u>Increment</u> |
|--------|---------------------|---|------------------|---|------------------|
| Totals | \$2,229,992         | - | \$1,413,035      | = | \$816,957        |

|   |                  |
|---|------------------|
| 2010 TIF Front St District Increment Value: | <b>\$816,957</b> |
|---|------------------|

Attest: Helen M Greenberg  
Helen M Greenberg, Taxable Valuation Preparer

Wes Redden Area Manager

Telephone (406) 329-1400 Fax (406) 329-1449 Internet Address <http://www.state.mt.us/revenue/rev.htm>

## MONTANA DEPARTMENT OF REVENUE

Property Assessment Division  
Justice Building2681 Palmer St. Suite 100  
Missoula, Montana 59808-1707

July 30, 2010

Missoula Redevelopment Agency  
123 West Spruce  
Missoula, MT 59802

RE: 2010 Increment Taxable Value Report for Riverfront Triangle Urban Renewal District

1-1R

|        | <u>2010 Taxable</u> |   | <u>2008 Base</u> |   | <u>Increment</u> |
|--------|---------------------|---|------------------|---|------------------|
| Totals | \$189,937           | - | \$157,858        | = | \$ 32,079.00     |

2010 TIF Riverfront St District Increment Value:

**\$32,079**

Attest:

Helen M Greenberg

Helen M Greenberg, Taxable Valuation Preparer

Wes Redden Area Manager

Telephone (406) 329-1400 Fax (406) 329-1449 Internet Address <http://www.state.mt.us/revenue/rev.htm>



## MONTANA DEPARTMENT OF REVENUE

Property Assessment Division  
Justice Building2681 Palmer St. Suite 100  
Missoula, Montana 59808-1707

July 30, 2010

Board of County Commissioners  
Missoula County Courthouse  
200 W Broadway  
Missoula, MT 59802RE: 2010 Increment Taxable Value Report for the Missoula County  
Airport Tax Increment Financing Industrial District

| 20-3A  | <u>2010 Taxable</u> | <u>1991 Base</u> | <u>Increment</u> |
|--------|---------------------|------------------|------------------|
| Totals | \$2,443,922         | - \$176,605      | = \$2,267,317    |

**2010 Airport Tax Increment District Value: \$2,267,317**Attest: Helen M Greenberg  
Helen M Greenberg, Taxable Valuation Preparer

Wes Redden Area Manager

Telephone (406) 329-1400 Fax (406) 329-1449 Internet Address <http://www.state.mt.us/revenue/rev.htm>

## MONTANA DEPARTMENT OF REVENUE

Property Assessment Division  
Justice Building2681 Palmer St. Suite 100  
Missoula, Montana 59808-1707

July 30, 2010

Board of County Commissioners  
Missoula County Courthouse  
200 W Broadway  
Missoula, MT 59802RE: 2010 Increment Taxable Value Report for the Missoula County  
Technology Tax Increment Financing Industrial District

| 20-3E  | <u>2010 Taxable</u> | <u>2006 Base</u> | <u>Increment</u> |
|--------|---------------------|------------------|------------------|
| Totals | \$282,535           | -                | \$0 = \$282,535  |

|   |                  |
|---|------------------|
| 2010 Technology Tax Increment District Value: | <b>\$282,535</b> |
|---|------------------|

Attest: Helen M Greenberg  
Helen M Greenberg, Taxable Valuation Preparer

Wes Redden Area Manager

Telephone (406) 329-1400 Fax (406) 329-1449 Internet Address <http://www.state.mt.us/revenue/rev.htm>

## RESOLUTION NUMBER 7566

**A RESOLUTION LEVYING TAXES FOR MUNICIPAL AND ADMINISTRATIVE PURPOSES FOR THE FISCAL YEAR 2011.**

**WHEREAS**, The City Council of Missoula has deliberated on the Fiscal Year 2011 Budget and necessary mill levy of property taxes; and,

**WHEREAS**, The City of Missoula is using \$1,100,000 of General Fund FY 2010 fund balance to support expenditures in the General Fund.

**WHEAREAS**, pursuant to House Bill 124 and Senate Bill 265 enacted by the 2001 Montana State Legislature, the City has a carry-forward of unlevied tax millage equal to \$1,061,334 (9.991 mills).

**WHEAREAS**, the value of a city mill is \$106,229.033.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MISSOULA, MONTANA:**

**THAT** there is hereby levied upon all taxable property in the City of Missoula, Montana, the following General and Special taxes for municipal and administrative purposes for the Fiscal Year 2011, to-wit:

All Purpose General Fund Levy be established at 178.65 mills;

Employee Health Insurance Levy (within levy cap) be established at 11.19 mills;

Employee Health Insurance Levy (outside levy cap) be established at 18.41 mills;

2004 G.O. Refunding Bond Levy at 2.47 mills;

2004 Aquatics G.O. Bond Levy at 5.71 mills;

2006 Fire Station G.O. Bond Levy be established at 4.04 mills;

2007 G.O. Refunding Bond Levy at 5.09 mills;

Total Levy for the City of Missoula, Montana - 225.56 mills.

**AND BE IT FURTHER RESOLVED THAT** the City Clerk is directed to enter this resolution into the minutes of the meeting at which this resolution was adopted.

**PASSED AND ADOPTED** this 13<sup>th</sup> day of September, 2010

**ATTEST:**

**APPROVED:**

/s/ Martha L. Rehbein  
Martha L. Rehbein, CMC  
City Clerk

/s/ John Engen  
John Engen  
Mayor

(SEAL)

## DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-42

## AGGREGATE OF ALL FUNDS

FYE JUNE 30, 2010

COUNTY/CITY/TOWN OF MISSOULA

MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)

|  |               |                |
|--|---------------|----------------|
| Ad valorem tax revenue authorized to be assessed prior year  |               | 20,254,765.630 |
| Add: FISCAL YEAR 2008 INFLATION ADJUSTMENT @ 1.149% (Section 15-10-420(1a)(1c), MCA)   | 301,796.008   | 301,796.008    |
| Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number)) |               | -              |
| Add: Personal Property Tax reimbursement received - prior fiscal year - was final year. (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements)                                    | -             |                |
| Less: Personal Property Tax reimbursement anticipated - current year (50% of prior FY) (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements) - no longer will be received.       | -             | -              |
| Adjusted ad valorem tax revenue assessed   |               | 20,556,561.638 |
| <u>CURRENT YEAR LEVY COMPUTATION:</u>  | 4,507,159.000 |                |
| Taxable value per mill   |               | 111,474.037    |
| Less per mill incremental value of tax increment financing district (TIF) (enter as negative)  | (5,245.004)   |                |
| Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)   |               | 106,229.033    |
| Less: Newly taxable property per mill value, (enter as negative)   | (3,359.396)   |                |
| Taxable value per mill of net and gross proceeds (county only) (enter as negative)   |               | (3,359.396)    |
| Adjusted Taxable value per mill  |               | 102,869.637    |
| Authorized mill levy under Section 15-10-420, MCA (includes floating mills)  |               | 199.831        |
| Adjusted taxable value per mill  |               | 102,869.637    |
| Add: Newly taxable property per mill value   | 3,359.396     |                |
| Taxable value per mill of net and gross proceeds (county only)   | -             | 3,359.396      |
| Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)   |               | 106,229.033    |
| Authorized mill levy under Section 15-10-420, MCA (includes floating mills)  |               | 199.831        |
| Current property tax revenue authorized limitation   |               | 21,227,873.727 |
| <u>RECAPITULATION:</u>   |               |                |
| Previous year adjusted property tax revenue assessed (5)   |               | 20,556,561.638 |
| Amount attributable to newly taxable property and net/gross proceeds   |               | 671,312.089    |
| Current property tax revenue authorized limitation   |               | 21,227,873.727 |

Return to: City Clerk  
435 Ryman  
Missoula, MT 59802

### RESOLUTION NUMBER 7567

**A RESOLUTION LEVYING TAXES ON THE LOTS, PIECES AND PARCELS OF LAND LOCATED IN THE DOWNTOWN BUSINESS IMPROVEMENT DISTRICT OF THE CITY OF MISSOULA FOR FY 11 IN THE AMOUNT OF \$311,285.28 IN ACCORDANCE WITH 7-12-1132 MCA.**

**WHEREAS**, pursuant to 7-12-1101, et seq., MCA, the City of Missoula is authorized to create business improvement districts (BID); and

**WHEREAS**, on April 4, 2005, the Missoula City Council adopted resolution [6898](#) creating a business improvement in downtown Missoula and on March 22, 2010, the City Council adopted resolution [7511](#) to extend the duration of the business improvement district for a period of ten years ; and

**WHEREAS**, the Mayor with the advice and consent of the City Council has appointed a Board of Trustees in accordance with 7-12-1121, MCA; and

**WHEREAS**, whereas, in accordance with 7-12-1132, MCA, the BID Board has submitted a work plan and budget for fiscal year 2011; and

**WHEREAS**, in accordance with 7-12-1132, the City Council has held a public hearing on the BID work plan and budget for fiscal year 2011, and has approved it on July 19, 2010, and

**WHEREAS**, resolution [7511](#) sets forth the annual assessment formula for the district; and

**WHEREAS**, the BID has been in existence since April 4, 2005; and

**NOW THEREFORE BE IT RESOLVED**, the City Council of the City of Missoula hereby levies and assesses a tax on the lots, pieces and parcels of land located in the BID as shown on [Exhibit A](#) for fiscal year 2011 according to the following table:

| Type of Property                                   | BID Zone 1                                      | BID Zone 2                                      |
|--|---|---|
| All property not referred to below                 | \$200 plus 2.5% of the property's taxable value | \$150 plus 2.0% of the property's taxable value |
| Land owned by the United States Federal Government | Exempt  | Exempt  |
| City land  | \$200 plus 2.5 cents per square foot            | \$150 plus 2.5 cents per square foot            |
| City park land                                     | \$200 plus 1.0 cent per square foot             | \$150 plus 1.0 cent per square foot             |
| County Land  | \$200 plus 2.5 cents per square foot            | \$150 plus 2.5 cents per square foot            |
| Missoula Parking Commission                        | \$200 plus 2.5 cents per square foot            | \$150 plus 2.5 cents per square foot            |

|  |        |        |
|--|--------|--------|
| Property zoned primarily residential deemed by the Council to be Missoula Zoning Districts R-1, R-2, and R-3 | Exempt | Exempt |
|--|--------|--------|

**BE IT FURTHER RESOLVED**, that the City Treasurer and the Montana Department of Revenue are hereby instructed to not assess properties located within the Business Improvement District for which the property taxpayer has qualified for property tax assistance as provided by 15-6-134 and 15-6-191, MCA.

**BE IT FURTHER RESOLVED**, that the taxes for the Downtown Business Improvement District in the amount of \$311,285.28 and listed on [Exhibit A](#) are now due and payable to the City Treasurer of the City of Missoula and will be delinquent on November 30, 2010, and May 31, 2011, at 5:00 p.m.

**PASSED AND ADOPTED** this 13<sup>th</sup> day of September, 2010.

ATTEST:

APPROVED:

/s/ Martha L. Rehbein

Martha L. Rehbein, CMC  
City Clerk

/s/ John Engen

John Engen  
Mayor

Return to: City Clerk  
435 Ryman Street  
Missoula, MT 59802

### RESOLUTION NUMBER 7563

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MISSOULA, MONTANA, CREATING THE CITY OF MISSOULA ROAD DISTRICT NUMBER 1 FOR THE PURPOSE OF PROVIDING CERTAIN MAINTENANCE, PURCHASING AND IMPROVEMENT SERVICES FOR CITY-OWNED FACILITIES, LAND AND EQUIPMENT UNDER THE RESPONSIBILITY AND CARE OF THE CITY OF MISSOULA PUBLIC WORKS DEPARTMENT'S STREET, ENGINEERING, AND VEHICLE MAINTENANCE DIVISIONS; LEVYING AND ASSESSING THE LOTS AND PARCELS WITHIN THE CITY OF MISSOULA ROAD DISTRICT NUMBER 1 FOR THE COSTS OF SUCH SERVICES AND IMPROVEMENTS; PROVIDING FOR A METHOD OF ASSESSMENTS; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO**

**CITY OF MISSOULA  
Missoula County, Montana**

### **CITY OF MISSOULA ROAD DISTRICT NUMBER 1**

#### **BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MISSOULA, MONTANA:**

**WHEREAS**, the City of Missoula, Montana (the "City") is a municipality duly organized and existing under and by virtue of the Constitution and laws of the State of Montana;

**WHEREAS**, the City Council of the City (the "Council") is authorized by Montana Code Annotated ("MCA"), Title 7, Chapter 11, Part 10, as amended, to create special districts to provide maintenance, purchasing and improvement services for City-owned facilities, land and equipment under the responsibility and care of the City's Public Works Department's Street, Engineering, and Vehicle Maintenance Divisions to the inhabitants of the special district;

**WHEREAS**, the Council is authorized by MCA, Title 7, Chapter 11, Part 10, as amended, to finance the maintenance, purchasing and improvement services within the special district by levying an assessment on the lots and parcels within the boundaries of the special district;

**WHEREAS**, pursuant to MCA Section 7-11-1007, the Council conducted a public hearing on July 12, 2010, regarding the intent of the City to create a special district in the form of a City-wide road district;

**WHEREAS**, pursuant to MCA Section 7-11-1007, the City adopted Resolution No. 7545 on July 19, 2010, (the "Resolution of Intention") declaring its intention to create a special district to be known as the "City of Missoula Road District Number 1" (the "District") for the purpose of providing services

including but not limited to: (1) maintenance, repair, replacement, upkeep, installation, improvement, operational enhancement, construction, reconstruction, acquisition of right-of-way; and/or (2) implementation of measures required to maintain public health and safety or meet legal or regulatory requirements; and/or (3) purchasing, replacing, and/or maintaining equipment, tools or vehicles used to carry out the functions described herein; and/or (4) any other functions and/or labor, supplies and materials necessary for management and maintenance of City-owned facilities, lands and equipment under the responsibility and care of the City's Public Works Department's Street, Engineering, and Vehicle Maintenance Divisions including but not limited to: streets, alleys, driveways, alley approaches, sidewalks, curbs and gutters, medians, boulevards, lighting, parking lots, support facilities, public amenities, storm water facilities, and traffic control inclusive of traffic signals, signs, and pavement markings, and other public facilities located in the public right-of-way and/or within public easements (collectively, the "Services and Improvements");

**WHEREAS**, pursuant to MCA Section 7-11-1025, the City must provide notice of the annual levy and assessment of all lots and parcels in the District for the costs of the Services and Improvements to be provided each year within the District;

**WHEREAS**, pursuant to the Resolution of Intention, the Council declared the estimated costs of the Services and Improvements and declared its intention to finance the costs of the Services and Improvements with assessments against each lot or parcel of land within the District, including the improvements on the lot or parcel, for that part of the cost of the District that its taxable valuation bears to the total taxable valuation of the property in the District;

**WHEREAS**, a copy of the notice of passage of the Resolution of Intention was published in the *Missoulian*, a newspaper of general circulation in Missoula County, on July 25, 2010, and August 1, 2010, in the form and manner prescribed by MCA Section 7-1-4127;

**WHEREAS**, a copy of the notice of passage of the Resolution of Intention was mailed to every person, firm, corporation or the agent of such person, firm or corporation having real property with the District listed in his or her name upon the last completed assessment roll for state, City, county and school district taxes, at his or her last-known address, on or before the same day such notice was first published. A copy of the notice of passage of the Resolution of Intention was also mailed to those owners of property where the Montana Department of Revenue has not assigned a taxable value. Such notice conformed to the requirements of MCA Section 7-11-1007(3)(c);

**WHEREAS**, pursuant to Resolution No. 7562, the City extended the time for receipt of written protests regarding the proposed District until 5:00 p.m., Mountain Time, on September 7, 2010, from all owners of real property within the District subject to assessment for the costs of the Services and Improvements;

**WHEREAS**, notice of the annual levy and assessment of all lots and parcels in the District for the costs of the Services and Improvements to be provided within the District to be levied pursuant to this Resolution was published in the *Missoulian*, a newspaper of general circulation in Missoula County, on September 1, 2010, and September 8, 2010;

**WHEREAS**, 1211 protests were filed within the protest period as determined pursuant to MCA Section 7-11-1008. The protests filed represented 6.75 percent of the total estimated costs of the District and the Services and Improvements to be financed, in accordance with the methods of assessment in the Resolution of Intention;

**WHEREAS**, a public hearing was held on September 13, 2010, during a regular meeting of the Council;

**WHEREAS**, at such hearing the Council heard and passed upon all such written protests regarding the creation of the District; and



**WHEREAS**, at such hearing the Council heard and passed upon all such protests regarding the annual levy and assessment of all lots and parcels in the District for the costs of the Services and Improvements to be provided within the District;

**NOW, THEREFORE IT IS HEREBY FOUND, DETERMINED AND ORDERED**, as follows:

**Section 1. Insufficiency of Protests.** The Council hereby finds that protests against the creation of the District filed during the protest period are insufficient to prevent the creation of the District.

**Section 2. Creation of the District.** The District is hereby established and created within the City in accordance with the terms of the Resolution of Intention. The findings and determinations made in the Resolution of Intention are hereby ratified and confirmed. A map and description of the boundaries of the District are attached hereto as Exhibits "A" and "B."

**Section 3. Certificate of Establishment.** Pursuant to MCA Section 7-11-1013, the City Treasurer, or his designee, is hereby authorized to prepare and deliver copies of this Resolution to both the Secretary of State of the State of Montana and the Clerk and Recorder of Missoula County and to take any and all other actions necessary in order to receive a Certificate of Establishment for the District.

**Section 4. Assessments; Assessment Methods; Property to be Assessed.** Upon receipt of the Certificate of Establishment as set forth in Section 3 herein, properties located in the District are hereby levied and assessed for their portion of the cost of Services and Improvements to be made in fiscal year 2011 in accordance with this Section 4 and the terms of the Resolution of Intention. The costs to provide the Services and Improvements in the District shall initially be assessed against each lot or parcel of land, including the improvements on the lot or parcel, for that part of the cost of the Services and Improvements that such lot or parcel's taxable valuation bears to the total taxable valuation of the property in the District. Such taxable valuation shall be based upon the last-completed assessment roll for state, City, county and school district taxes. The assessments shall be based on such taxable value assigned by the Montana Department of Revenue.

In fiscal year 2011, the Council estimates the cost of the Services and Improvements to be performed in the District to total \$300,000. The work plan and budget for the Services and Improvements to be provided in fiscal year 2011 are on file and available for public inspection in the City Clerk's office.

The Council may, and hereby reserves all rights granted by MCA Section 7-11-1025 to, change the method of assessment for the District for fiscal year 2012 and thereafter.

**Section 5. List of Properties Assessed.** The official list of those properties subject to assessment, fees or taxation within the District, including the names of the owners of such properties and the amount of assessment on each property, is on file and available for public inspection in the Missoula County Treasurer's Office, and further such list is the last completed county assessment roll for the lots or parcels of land including improvements thereon, within the boundaries of the District. The list may not be distributed or sold for use as a mailing list in accordance with MCA Section 2-6-109.

**Section 6. Ratifier.** All actions not inconsistent with the provisions of this Resolution heretofore taken by the City and its employees with respect to the creation of the District are hereby in all respects ratified, approved and confirmed.

**Section 7. Repealer.** All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed, and shall have no further force or effect.

**Section 8. No Personal Recourse.** No recourse shall be had for any claim based on this Resolution against any Council member or the City, nor any officer or employee, past, present or future, of the City or of any successor body as such, either directly or through the City or any such successor body, under any constitutional provision, statute or rule of law or by the enforcement of any assessment or penalty or otherwise.

**Section 9. Effective Date.** This Resolution shall be in full force and effect from and after its date of adoption.

PASSED AND ADOPTED by the City Council of the City of Missoula, Montana, this 13th day of September, 2010.

CITY OF MISSOULA  
Missoula County, Montana

/s/ John Engen

John Engen,  
Mayor

ATTEST:

/s/ Martha L. Rehbein

Martha L. Rehbein, CMC  
City Clerk

( S E A L )

## CERTIFICATE AS TO RESOLUTION AND ADOPTING VOTE

I, the undersigned, being the duly qualified and acting recording officer of the City of Missoula, Montana (the "City"), hereby certify that the attached resolution is a true copy of a resolution entitled: "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MISSOULA, MONTANA, CREATING THE CITY OF MISSOULA ROAD DISTRICT NUMBER 1 FOR THE PURPOSE OF PROVIDING CERTAIN MAINTENANCE, PURCHASING AND IMPROVEMENT SERVICES FOR CITY-OWNED FACILITIES, LAND AND EQUIPMENT UNDER THE RESPONSIBILITY AND CARE OF THE CITY OF MISSOULA PUBLIC WORKS DEPARTMENT'S STREET, ENGINEERING, AND VEHICLE MAINTENANCE DIVISIONS; LEVYING AND ASSESSING THE LOTS AND PARCELS WITHIN THE CITY OF MISSOULA ROAD DISTRICT NUMBER 1 FOR THE COSTS OF SUCH SERVICES AND IMPROVEMENTS; PROVIDING FOR A METHOD OF ASSESSMENTS; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO" (the "Resolution"), on file in the original records of the City in my legal custody; that the Resolution was duly adopted by the City Council of the City at a meeting on September 13, 2010, and that the meeting was duly held by the City Council and was attended throughout by a quorum, pursuant to call and notice of such meeting given as required by law; and that the Resolution has not as of the date hereof been amended or repealed.

I further certify that, upon vote being taken on the Resolution at such meeting, the Resolution was adopted by the following vote:

AYES, and in favor thereof: Childers, Houseman, Jaffe, Marler, Rye, Strohmaier, Walzer, and Wiener;

NAYS: Haines, Hellegaard, Mitchell, and Wilkins;

ABSENT: None;

ABSTAIN: None;

WITNESS my hand officially this 13th day of September, 2010.

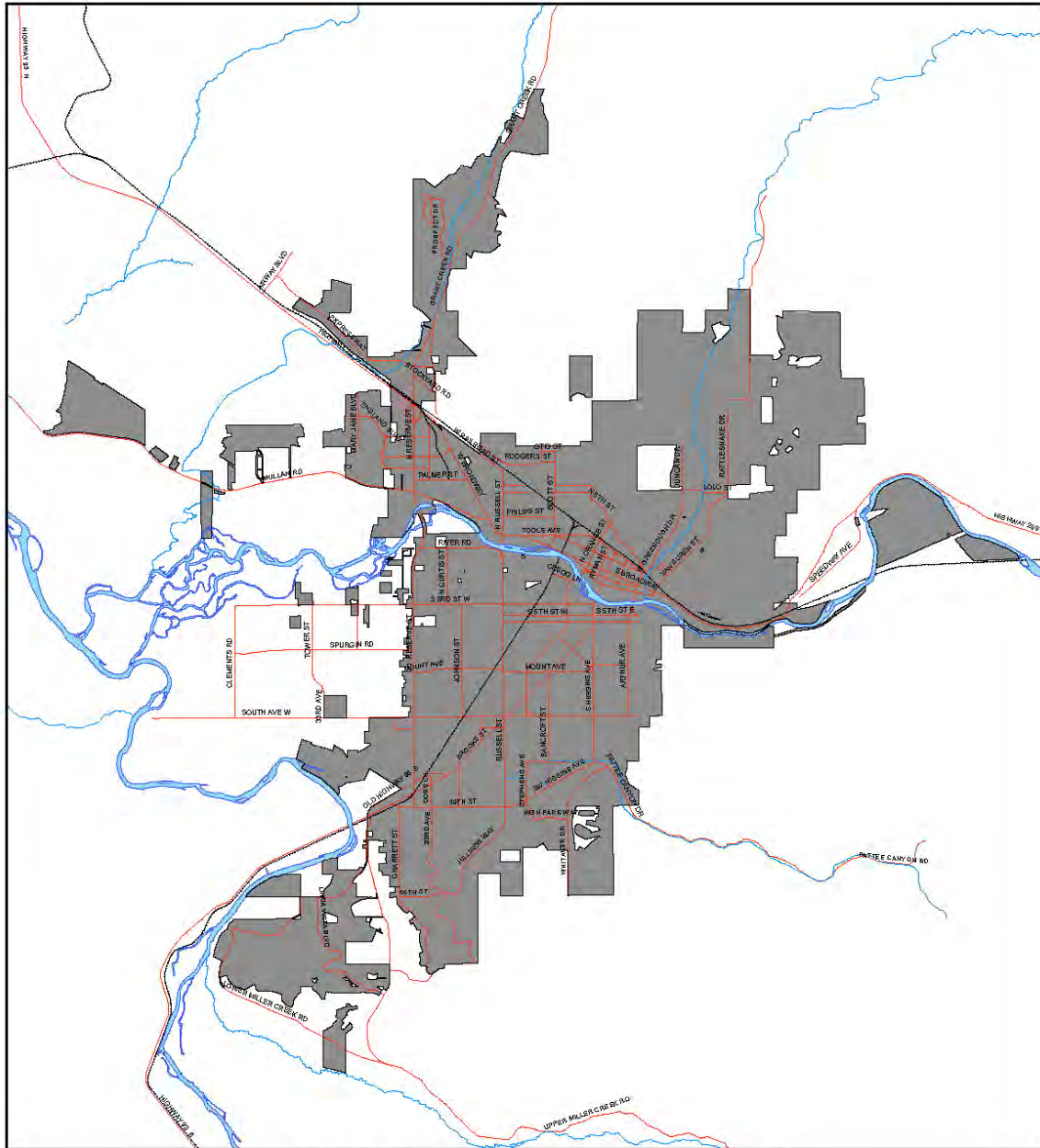
CITY OF MISSOULA  
Missoula County, Montana

/s/ Martha L. Rehbein  
Martha L. Rehbein, CMC  
City Clerk

( S E A L )

## EXHIBIT "A"

## MAP OF THE DISTRICT



# DISTRICT BOUNDARY MAP CITY OF MISSOULA, MONTANA CITY LIMITS

City Limits as of June 22, 2010



EXHIBIT A

**EXHIBIT “B”****DISTRICT BOUNDARIES**

The District boundary is described as the incorporated boundary of the City of Missoula in accordance with City Council municipal annexation resolutions and municipal annexation ordinances filed in the Missoula City Clerk's public records as well as all properties later annexed thereto. Parcels within the boundary are the current parcels subject to City of Missoula property taxes as shown in the tax rolls of the Montana Department of Revenue and inclusive of those parcels that are exempt from property taxes except park land, common areas and greenways, open space lands, and parcels used as a public street and alley right-of-ways as well as all parcels later annexed thereto.

Return to: City Clerk  
435 Ryman Street  
Missoula, MT 59802

#### RESOLUTION NUMBER 7564

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MISSOULA, MONTANA, CREATING THE CITY OF MISSOULA PARK DISTRICT NUMBER 1 FOR THE PURPOSE OF PROVIDING CERTAIN MAINTENANCE, PURCHASING AND IMPROVEMENT SERVICES FOR CITY-OWNED FACILITIES, LAND AND EQUIPMENT UNDER THE RESPONSIBILITY AND CARE OF THE CITY OF MISSOULA PARKS AND RECREATION DEPARTMENT; LEVYING AND ASSESSING THE LOTS AND PARCELS WITHIN THE CITY OF MISSOULA PARK DISTRICT NUMBER 1 FOR THE COSTS OF SUCH SERVICES AND IMPROVEMENTS; PROVIDING FOR A METHOD OF ASSESSMENTS; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO**

**CITY OF MISSOULA  
Missoula County, Montana**

**CITY OF MISSOULA PARK DISTRICT NUMBER 1**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MISSOULA, MONTANA:**

**WHEREAS**, the City of Missoula, Montana (the "City") is a municipality duly organized and existing under and by virtue of the Constitution and laws of the State of Montana;

**WHEREAS**, the City Council of the City (the "Council") is authorized by Montana Code Annotated ("MCA"), Title 7, Chapter 11, Part 10, as amended, to create special districts to provide maintenance, purchasing and improvement services for City-owned facilities, land and equipment under the responsibility and care of the City of Missoula Parks and Recreation Department to the inhabitants of the special district;

**WHEREAS**, the Council is authorized by MCA, Title 7, Chapter 11, Part 10, as amended, to finance the maintenance, purchasing and improvement services within the special district by levying an assessment on the lots and parcels within the boundaries of the special district;

**WHEREAS**, pursuant to MCA Section 7-11-1007, the Council conducted a public hearing on July 12, 2010, regarding the intent of the City to create a special district in the form of a City-wide park district;

**WHEREAS**, pursuant to MCA Section 7-11-1007, the City adopted Resolution No. 7546 on July 19, 2010, (the "Resolution of Intention") declaring its intention to create a special district to be known as the "City of Missoula Park District Number 1" (the "District") for the purpose of providing services including but not limited to: (1) maintenance, repair, replacement, upkeep, installation, improvement, operational enhancement, construction, reconstruction, acquisition of land; and/or (2) implementation of measures

required to maintain public health and safety or meet legal or regulatory requirements; and/or (3) purchasing, replacing, and/or maintaining equipment, tools or vehicles used to carry out the functions described herein; and/or (4) any other functions, labor, supplies and/or materials necessary for management and maintenance of City-owned facilities, lands and equipment under the responsibility and care of the City of Missoula Parks and Recreation Department including but not limited to: public parks and park areas (as described in the Master Parks and Recreation Plan for the Greater Missoula Area) recreation facilities, trails, open space (as defined in the City of Missoula Urban Area Open Space Plan), urban forest, medians, boulevards, pathways, sidewalks, public easements, and other facilities which are located in the City limits and/or are owned by the City (collectively, the "Services and Improvements");

**WHEREAS**, pursuant to MCA Section 7-11-1025, the City must provide notice of the annual levy and assessment of all lots and parcels in the District for the costs of the Services and Improvements to be provided each year within the District;

**WHEREAS**, pursuant to the Resolution of Intention, the Council declared the estimated costs of the Services and Improvements and declared its intention to finance the costs of the Services and Improvements with assessments against each lot or parcel of land within the District, including the improvements on the lot or parcel, for that part of the cost of the District that its taxable valuation bears to the total taxable valuation of the property in the District;

**WHEREAS**, a copy of the notice of passage of the Resolution of Intention was published in the *Missoulian*, a newspaper of general circulation in Missoula County, on July 25, 2010, and August 1, 2010, in the form and manner prescribed by MCA Section 7-1-4127;

**WHEREAS**, a copy of the notice of passage of the Resolution of Intention was mailed to every person, firm, corporation or the agent of such person, firm or corporation having real property with the District listed in his or her name upon the last completed assessment roll for state, City, county and school district taxes, at his or her last-known address, on or before the same day such notice was first published. A copy of the notice of passage of the Resolution of Intention was also mailed to those owners of property where the Montana Department of Revenue has not assigned a taxable value. Such notice conformed to the requirements of MCA Section 7-11-1007(3)(c);

**WHEREAS**, pursuant to Resolution No. 7561, the City extended the time for receipt of written protests regarding the proposed District until 5:00 p.m., Mountain Time, on September 7, 2010, from all owners of real property within the District subject to assessment for the costs of the Services and Improvements;

**WHEREAS**, notice of the annual levy and assessment of all lots and parcels in the District for the costs of the Services and Improvements to be provided within the District to be levied pursuant to this Resolution was published in the *Missoulian*, a newspaper of general circulation in Missoula County, on September 1, 2010, and September 8, 2010;

**WHEREAS**, 1215 protests were filed within the protest period as determined pursuant to MCA Section 7-11-1008. The protests filed represented 6.76% percent of the total estimated costs of the District and the Services and Improvements to be financed, in accordance with the methods of assessment in the Resolution of Intention;

**WHEREAS**, a public hearing was held on September 13, 2010, during a regular meeting of the Council;

**WHEREAS**, at such hearing the Council heard and passed upon all such written protests regarding the creation of the District; and

**WHEREAS**, at such hearing the Council heard and passed upon all such protests regarding the annual levy and assessment of all lots and parcels in the District for the costs of the Services and Improvements to be provided within the District;

**NOW, THEREFORE IT IS HEREBY FOUND, DETERMINED AND ORDERED**, as follows:



**Section 1. Insufficiency of Protests.** The Council hereby finds that protests against the creation of the District filed during the protest period are insufficient to prevent the creation of the District.

**Section 2. Creation of the District.** The District is hereby established and created within the City in accordance with the terms of the Resolution of Intention. The findings and determinations made in the Resolution of Intention are hereby ratified and confirmed. A map and description of the boundaries of the District are attached hereto as Exhibits "A" and "B."

**Section 3. Certificate of Establishment.** Pursuant to MCA Section 7-11-1013, the City Treasurer, or his designee, is hereby authorized to prepare and deliver copies of this Resolution to both the Secretary of State of the State of Montana and the Clerk and Recorder of Missoula County and to take any and all other actions necessary in order to receive a Certificate of Establishment for the District.

**Section 4. Assessments; Assessment Methods: Property to be Assessed.** Upon receipt of the Certificate of Establishment as set forth in Section 3 herein, properties located in the District are hereby levied and assessed for their portion of the cost of Services and Improvements to be made in fiscal year 2011 in accordance with this Section 4 and the terms of the Resolution of Intention. The costs to provide the Services and Improvements in the District shall initially be assessed against each lot or parcel of land, including the improvements on the lot or parcel, for that part of the cost of the Services and Improvements that such lot or parcel's taxable valuation bears to the total taxable valuation of the property in the District. Such taxable valuation shall be based upon the last-completed assessment roll for state, City, county and school district taxes. The assessments shall be based on such taxable value as assigned by the Montana Department of Revenue.

In fiscal year 2011, the Council estimates the cost of the Services and Improvements to be performed in the District to total \$200,000. The work plan and budget for the Services and Improvements to be provided in fiscal year 2011 are on file and available for public inspection in the City Clerk's office.

The Council may, and hereby reserves all rights granted by MCA Section 7-11-1025 to, change the method of assessment for the District for fiscal year 2012 and thereafter.

**Section 5. List of Properties Assessed.** The official list of those properties subject to assessment, fees or taxation within the District, including the names of the owners of such properties and the amount of assessment on each property, is on file and available for public inspection in the Missoula County Treasurer's Office, and further such list is the last completed county assessment roll for the lots or parcels of land including improvements thereon, within the boundaries of the District. The list may not be distributed or sold for use as a mailing list in accordance with MCA Section 2-6-109.

**Section 6. Ratifier.** All actions not inconsistent with the provisions of this Resolution heretofore taken by the City and its employees with respect to the creation of the District are hereby in all respects ratified, approved and confirmed.

**Section 7. Repealer.** All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed, and shall have no further force or effect.

**Section 8. No Personal Recourse.** No recourse shall be had for any claim based on this Resolution against any Council member or the City, nor any officer or employee, past, present or future, of the City or of any successor body as such, either directly or through the City or any such successor body, under any constitutional provision, statute or rule of law or by the enforcement of any assessment or penalty or otherwise.

**Section 9. Effective Date.** This Resolution shall be in full force and effect from and after its date of adoption.



PASSED AND ADOPTED by the City Council of the City of Missoula, Montana, this 13th day of September, 2010.

CITY OF MISSOULA  
Missoula County, Montana

/s/ John Engen

John Engen,  
Mayor

ATTEST:

/s/ Martha L. Rehbein

Martha L. Rehbein, CMC  
City Clerk

( S E A L )

## CERTIFICATE AS TO RESOLUTION AND ADOPTING VOTE

I, the undersigned, being the duly qualified and acting recording officer of the City of Missoula, Montana (the "City"), hereby certify that the attached resolution is a true copy of a resolution entitled: "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MISSOULA, MONTANA, CREATING THE CITY OF MISSOULA PARK DISTRICT NUMBER 1 FOR THE PURPOSE OF PROVIDING CERTAIN MAINTENANCE, PURCHASING AND IMPROVEMENT SERVICES FOR CITY-OWNED FACILITIES, LAND AND EQUIPMENT UNDER THE RESPONSIBILITY AND CARE OF THE CITY OF MISSOULA PARKS AND RECREATION DEPARTMENT; LEVYING AND ASSESSING THE LOTS AND PARCELS WITHIN THE CITY OF MISSOULA PARK DISTRICT NUMBER 1 FOR THE COSTS OF SUCH SERVICES AND IMPROVEMENTS; PROVIDING FOR A METHOD OF ASSESSMENTS; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO" (the "Resolution"), on file in the original records of the City in my legal custody; that the Resolution was duly adopted by the City Council of the City at a meeting on September 13, 2010, and that the meeting was duly held by the City Council and was attended throughout by a quorum, pursuant to call and notice of such meeting given as required by law; and that the Resolution has not as of the date hereof been amended or repealed.

I further certify that, upon vote being taken on the Resolution at such meeting, the Resolution was adopted by the following vote:

AYES, and in favor thereof: Childers, Houseman, Jaffe, Marler, Rye, Strohmaier, Walzer, and Wiener;

NAYS: Haines, Hellegaard, Mitchell, and Wilkins;

ABSENT: None;

ABSTAIN: None;

WITNESS my hand officially this 13th day of September, 2010.

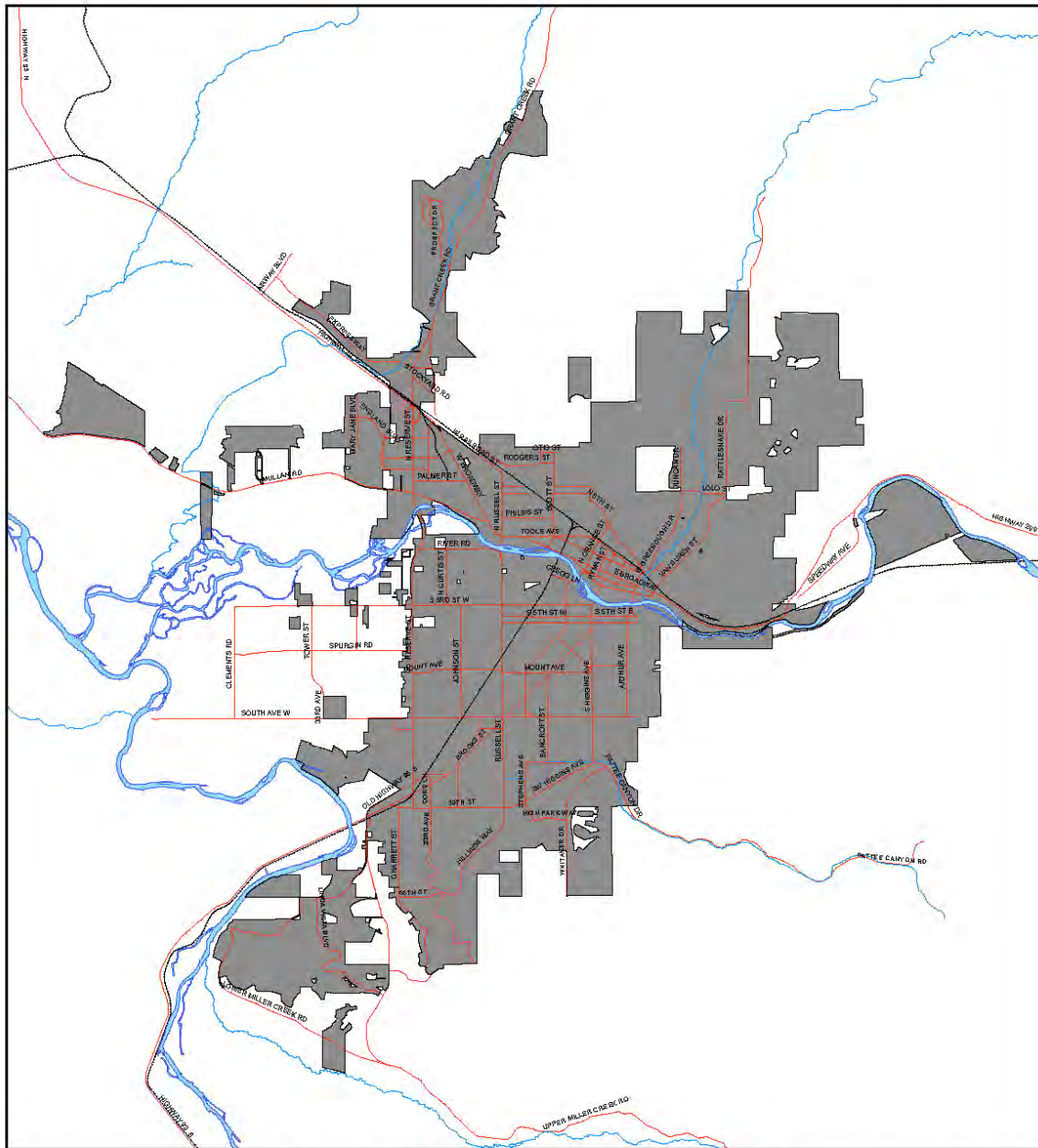
CITY OF MISSOULA  
Missoula County, Montana

/s/ Martha L. Rehbein  
Martha L. Rehbein, CMC  
City Clerk

( S E A L )

## EXHIBIT "A"

## MAP OF THE DISTRICT



# DISTRICT BOUNDARY MAP CITY OF MISSOULA, MONTANA CITY LIMITS

City Limits as of June 22, 2010

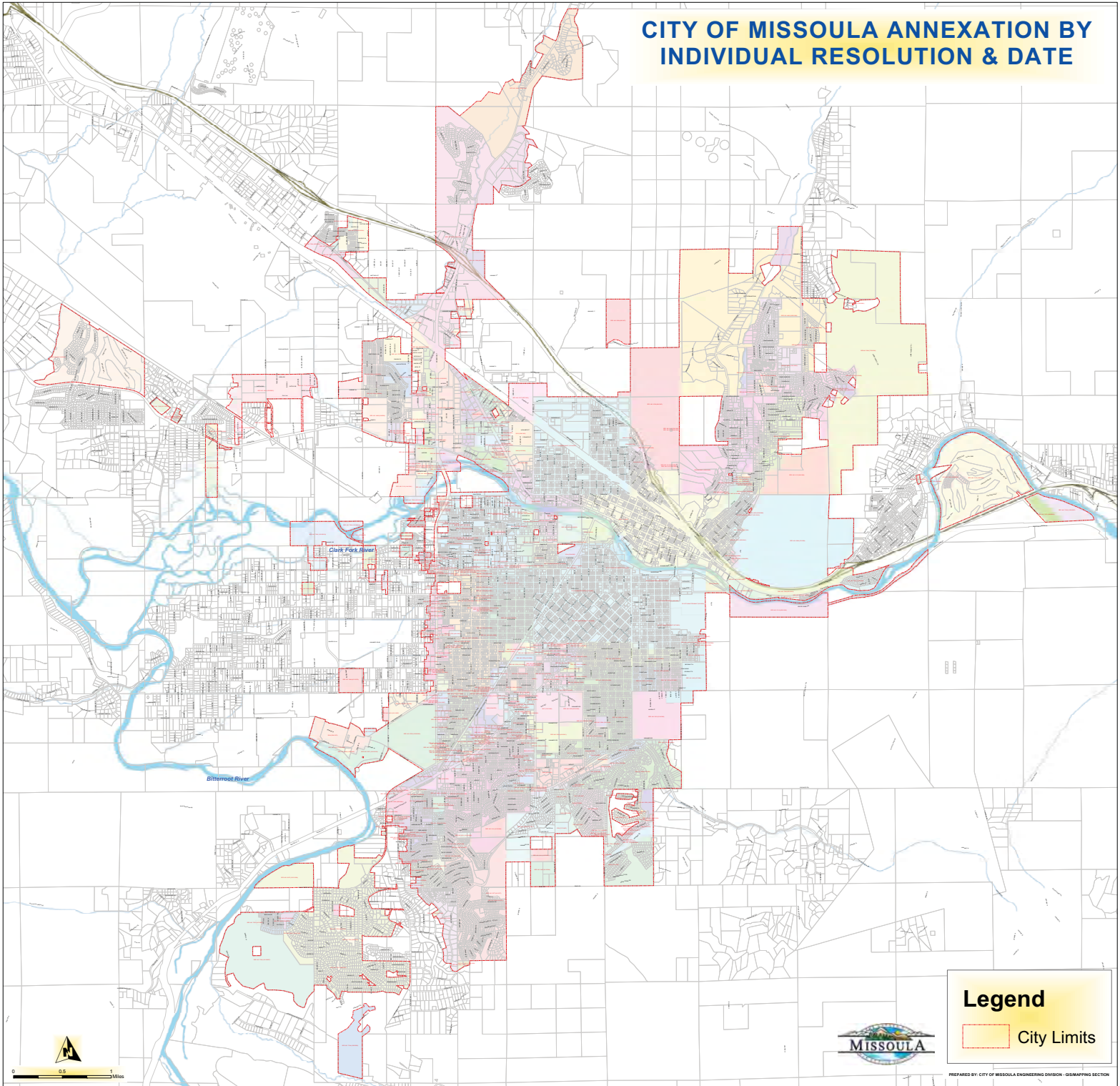


EXHIBIT A

**EXHIBIT “B”****DISTRICT BOUNDARIES**

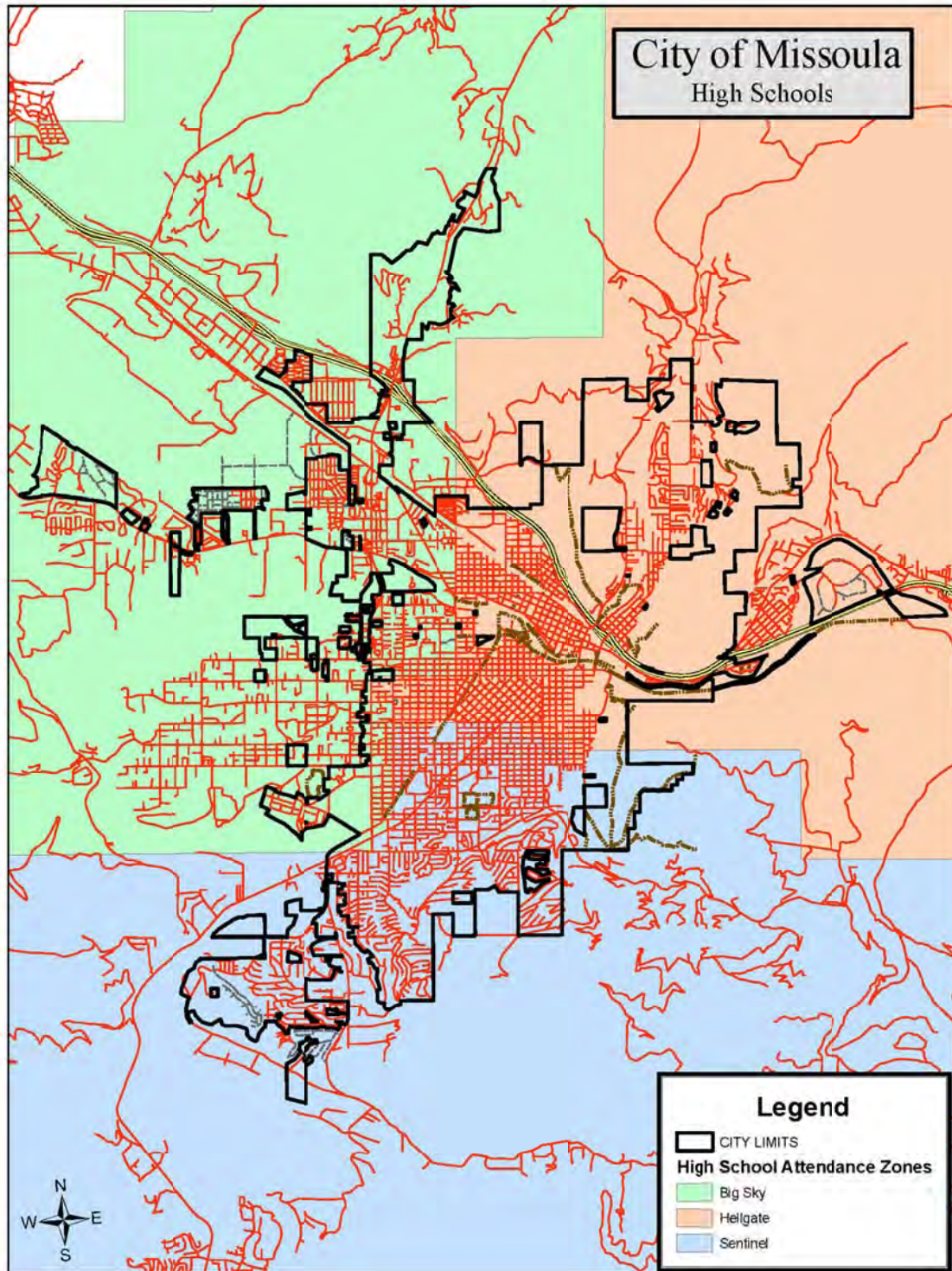
The District boundary is described as the incorporated boundary of the City of Missoula in accordance with City Council municipal annexation resolutions and municipal annexation ordinances filed in the Missoula City Clerk's public records as well as all properties later annexed thereto. Parcels within the boundary are the current parcels subject to City of Missoula property taxes as shown in the tax rolls of the Montana Department of Revenue and inclusive of those parcels that are exempt from property taxes except park land, common areas and greenways, open space lands, and parcels used as a public street and alley right-of-ways as well as all parcels later annexed thereto.

# CITY OF MISSOULA ANNEXATION BY INDIVIDUAL RESOLUTION & DATE





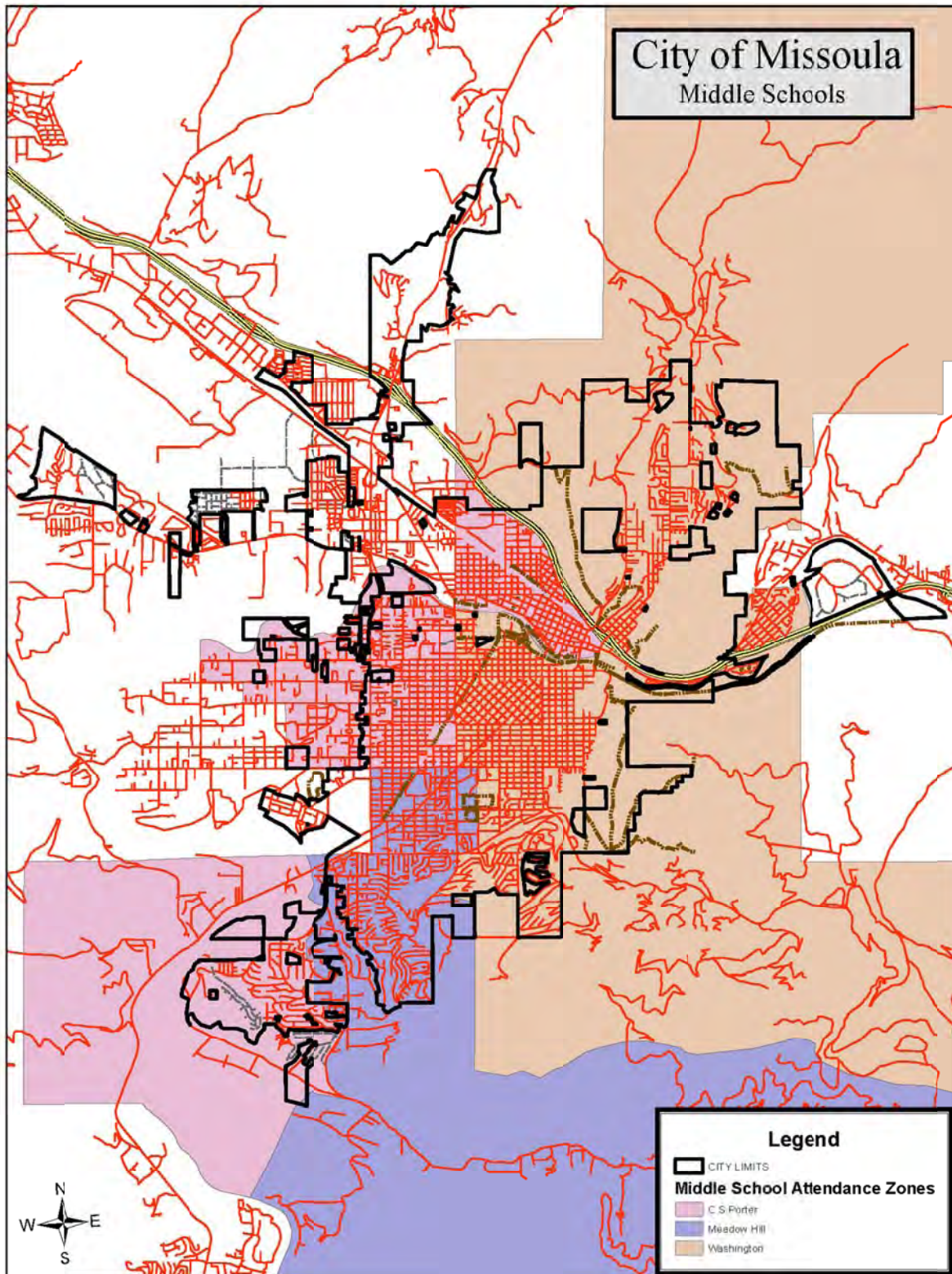
City of Missoula is home to Missoula County School District 1. Included in Missoula County, School District 1 are the following schools that serve the City of Missoula:



High Schools (serves grade 9 through grade 12)

|                                 |                            |              |       |                |
|---------------------------------|----------------------------|--------------|-------|----------------|
| Big Sky High School             | 3100 South Ave W           | Missoula, MT | 59804 | (406) 728-2401 |
| Hellgate High School            | 900 S Higgins Ave          | Missoula, MT | 59801 | (406) 728-2402 |
| Willard Alternative High School | 901 S 6 <sup>th</sup> St W | Missoula, MT | 59801 | (406) 542-4073 |
| Sentinel High School            | 901 South Ave W            | Missoula, MT | 59801 | (406) 728-2403 |

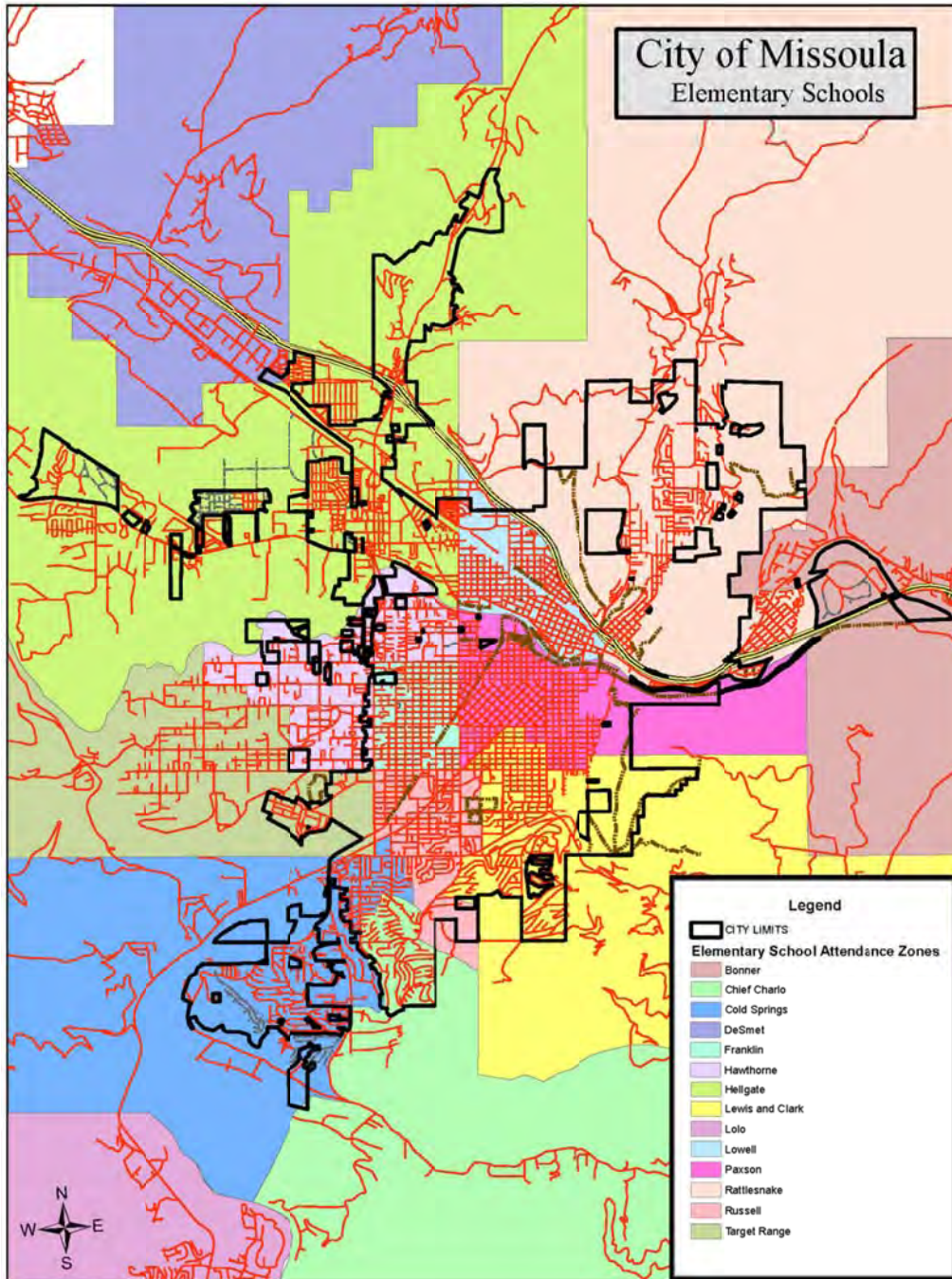




Middle Schools (serves grade 6 through grade 8)

|                           |                   |              |       |                |
|---------------------------|-------------------|--------------|-------|----------------|
| C.S. Porter School        | 2510 Central Ave  | Missoula, MT | 59804 | (406) 542-4060 |
| Washington Middle School  | 645 W Central Ave | Missoula, MT | 59801 | (406) 542-4085 |
| Meadow Hill Middle School | 4210 Reserve St   | Missoula, MT | 59803 | (406) 542-4045 |





Elementary Schools (serves kindergarten through 5<sup>th</sup> grade)

|                         |                              |              |       |                |
|-------------------------|------------------------------|--------------|-------|----------------|
| Russell School          | 3216 Russell St              | Missoula, MT | 59801 | (406) 542-4080 |
| Franklin School         | 1901 S 10 <sup>th</sup> St W | Missoula, MT | 59801 | (406) 542-4020 |
| Chief Charlo Elementary | 5600 Longview St             | Missoula, MT | 59803 | (406) 542-4005 |
| Lewis and Clark School  | 2901 Park St                 | Missoula, MT | 59801 | (406) 542-4035 |
| Cold Springs School     | 2625 Briggs St               | Missoula, MT | 59803 | (406) 542-4010 |
| Hawthorne School        | 2835 S 3 <sup>rd</sup> St W  | Missoula, MT | 59804 | (406) 542-4025 |
| Lowell School           | 1200 Sherwood Ave            | Missoula, MT | 59802 | (406) 542-4040 |
| Rattlesnake School      | 1220 Pineview Dr             | Missoula, MT | 59802 | (406) 542-4050 |
| Paxon Elementary        | 101 Evans St                 | Missoula, MT | 59801 | (406) 542-4055 |



**Accrual Basis** - A basis of accounting in which transactions are recognized at the time they are incurred, as apposed to when cash is received or spent.

**Appropriation** – An authorization made by the City Council which permits the City to incur obligations to make expenditures for specific purposes.

**Assessed Valuation** - A value that is established for real and personal property for use as a basis for levying property taxes.

**Asset** - Resources owned or held by a government which have monetary value.

**Available (Undesignated) Fund Balance** - Refers to the funds remaining from the prior years which are available for appropriation and expenditure in the current year.

**Base Budget Allowances** – Funding for ongoing expenditures for personnel, commodities, contractual services and replacement of existing equipment previously authorized. The base budget allowance provides funding to continue previously authorized services and programs.

**Bonds** – A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation, revenue bonds, and special improvement district bonds. These are most frequently used to finance capital projects.

**Bond Rating** – An evaluation of a bond issuer's credit quality and perceived ability to pay the principal and interest on time and in full.

**Bond Refinancing** - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** – A plan of financial operation for a specific time period (City of Missoula's budget is for a fiscal year July 1 - June 30). The budget contains the estimated expenditures needed to continue the county's operations for the fiscal year and revenues anticipated to finance them.

**Budget Calendar** - The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

**Budget Message** - The opening section of the budget which provides the City Council and the public with a general summary of the most

important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the upcoming period.

**Budgetary Basis** - This refers to the form of accounting utilized throughout the budget process. These generally take one of three forms: GAAP, Cash, and Modified Accrual.

**Budgetary Control** - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

**Capital Budget** – See Capital Improvement Program

**Capital Expenditures** – The item has a unit cost over \$5,000, it benefits future periods, it has a normal useful life of 1 year or more, it has an identity that does not change with use (i.e., retains its identity throughout its useful life), and it is identifiable and can be separately accounted for. Improvements to existing assets must add value and life to be included in the value of any Capital item.

**Capital Improvements** - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

**Capital Improvement Program (CIP)** – A plan for capital expenditures needed to maintain, replace and expand the City's heavy equipment and public infrastructure (for example, streets, parks, buildings, etc). The CIP projects these capital equipment and infrastructure needs for a set number of years (normally 5) and is updated annually to reflect the latest priorities, cost estimates or changing financial strategies. The first year of the adopted Capital Improvement Program becomes the Annual Capital Budget.

**Capital Outlay** – Items that cost more than \$5,000 and have a useful life of more than one year.

**Capital Project** – New facility, technology system, land acquisition or equipment acquisition, or improvements to existing facilities beyond routine maintenance. Capital projects are included in the Capital Improvement Program and become fixed assets.

**Cash Basis** - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**CDBG** – Community Development Block Grant.

**CIP** – See Capital Improvement Program

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services** – Expenditures for services performed by firms, individuals or other city departments.

**Debt Ratios** - Ratios which provide a method of assessing debt load and the ability to repay debt which plays a part in the determination of credit ratings. They are also used to evaluate the City's debt position over time and against its own standards and policies.

**Debt Service** – Payment of principal and interest on an obligation resulting from the issuance of bonds.

**Debt Service Fund** - Debt Service Funds are set up to receive dedicated revenues used to make principal and interest payments on City debt. They are used to account for the accumulation of resources for, and the payment of, general obligation and special assessment debt principal, interest and related costs.

**Debt Service Fund Requirements** - The amounts of revenue which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full on schedule.

**Deficit** -The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

**Department** - A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

**Depreciation** - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

**Distinguished Budget Presentation Awards Program** - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Division** - A group of homogeneous cost centers within a department, i.e. Administration, Engineering, Signing & Striping, Traffic Sign

Maintenance, Communications Maintenance, Street Lighting, Bike-Ped Program and Weed Cutting all make up the Engineering Division within the Public Works Department.

**Enterprise Funds** – Funds that are accounted for in a manner similar to a private business. Enterprise funds usually recover their costs (including depreciation) through user fees. The City has one such self-supporting fund in its primary governmental reporting unit: Wastewater Treatment Fund.

**Estimate** – The most recent prediction of current year revenue and expenditures. Estimates are based upon many months of actual expenditure and revenue information and are prepared to consider the impact of unanticipated costs or other economic changes.

**Estimated Revenue** - The amount of projected revenue to be collected during the fiscal year.

**Fixed Assets** - Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**FTE** – See Full-Time Equivalent

**Full Faith and Credit** - A pledge of a government's taxing power to repay debt obligations.

**Full-Time Equivalent (FTE)** – A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working for 20 hours per week would be equivalent to one-half of a full-time position or 0.5 FTE.

**Fund** – An independent governmental accounting entity with a self-balancing group of accounts including assets, liabilities and fund balance, which record all financial transactions for specific activities of government functions.

**Fund Balance** – As used in the budget, the excess of resources over expenditures. The beginning fund balance is the residual funds brought forward from the previous fiscal year.

**GAAP** – See Generally Accepted Accounting Principles

**General Obligation Bonds (G.O. Bonds)** – Bonds that require voter approval and finance a variety of public capital projects such as roads, buildings, parks and improvements. The bonds are backed by the "full faith and credit" of the issuing

government.

**Goal** – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.

**G. O. Bonds** – See General Obligation Bonds

**Grant** – A contribution by one government unit or funding source to another. The contribution is usually made to aid in the support of a specified function (e.g., public safety or drug enforcement, but it is sometimes for general purposes).

**Infrastructure** – Facilities that support the daily life and growth of the city, for example, streets, public buildings, wastewater treatment and parks.

**Improvement Districts** – Special assessment districts formed by property owners who desire and are willing to pay for mutually enjoyed improvements such as roads or maintenance districts.

**Intergovernmental Revenue** - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Levy** – See Tax Levy

**Line-Item Budget** - A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

**Mandate** – Legislation passed by the state or federal government requiring action or provision of services and/or programs. Examples include the Americans with Disabilities Act, which requires actions such as physical facility improvements and provision of specialized transportation services.

**NVRA** – National Voter Registration Act.

**Objective** – A desired output-oriented accomplishment that can be measured and achieved within a given time frame, and advances the activity and organization toward a corresponding goal.

**Operating Budget** - The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel; supplies, utilities, materials, travel, and fuel.

**Operating Funds** – Resources derived from continuing revenue sources used to finance ongoing operating expenditures and “pay-as-you-go” capital projects.

**Ordinance** – A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the city.

**Outstanding Bonds** – Bonds not yet retired through principal and interest payments.

**Overlapping Debt** - The City's proportionate share of the debt of other local governmental units which either overlap it or underlie it. The debt is generally apportioned based on relative assessed value.

**Pay-As-You-Go Capital Projects** – Capital projects whose funding comes from day-to-day City operating revenue sources.

**Performance Budget** - A budget that focuses upon departmental goals and objectives rather than line items, programs, or funds. Workload and unit cost data are collected in order to assess the effectiveness and efficiency of services.

**Personal Services** – All costs related to compensating City employees including employee benefits costs such as contributions for retirement, social security, and health and workers' compensation insurance. It also includes fees paid to elected officials, jurors, and election judges and clerks. It does not include fees for professional or other services.

**PILT** - Payment in Lieu of Taxes from another government or non-profit entity.

**Program Budget** - A budget that focuses upon broad functions or activities of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.

**Property Tax** – A levy upon each \$100 of assessed valuation of property within the City of Missoula.

**Resolution** - A special or temporary order of a legislative body (City Council) requiring less legal formality than an ordinance or statute.

**Resources** – Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.

**Restricted Funds** – See Special Revenue Fund.

**Revenue** - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**Revenue Bonds** – Bonds usually sold for constructing a project that will produce revenue for the government. That revenue is pledged to pay the principal and interest of the bond.

**Risk Management** - An organized attempt to protect a government's assets against accidental loss in the most economical method.

**Salary Savings** – Budget savings realized through normal employee turnover.

**Special Revenue Fund** – A fund used to account for receipts from revenue sources that have been earmarked for specific activities and related expenditures. Examples include funds such as Cemetery Perpetual Care, Drug Forfeiture and Law Enforcement Block Grant .

**State-Shared Revenues** – Revenues levied and collected by the state but shared with local governments as determined by state government each year. Entitlement funds received by the City from the state is the largest of such shared revenues.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Tax Levy** - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Transfers In/Out** - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Unreserved Fund Balance** - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Fees or User Charges** – A fee paid for a public service or use of a public facility by the individual or organization benefiting from the service.

**Workload Indicator** - A unit of work to be done (e.g., number of permit applications received or the number of burglaries to be investigated).