

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 13th day of September, 2010.

ATTEST:

/s/ Martha L. Rehbein

Martha L. Rehbein, CMC
City Clerk

(SEAL)

APPROVED:

/s/ John Engen

John Engen
Mayor

FY 11 SOURCES & USES OF FUNDS & 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	TOTAL FUNDS REQUIRED	ESTIMATED BEGINNING FUND BALANCE	OTHER	NON-TAX REVENUES	INTER-FUND TRANSFERS IN	PROPERTY TAX REQUIREMENTS	SUBTOTAL	FY11 MILL LEVY (MILL VALUE = 106.229,033)	FY10 MILL LEVY (MILL VALUE = 104,406,018)	PERCENTAGE CHANGE FY10 TO FY11
1000 GENERAL FUND	GENERAL FUND	40,505,608	1,036,249	1,384,487	42,916,444	11,000,000	18,546,679	4,291,325	18,978,340	18,978,340	178.65	177.84	0.46%	
1000 GENERAL FUND 100%- ALL PURPOSE LEVY	GENERAL FUND	40,505,608	1,036,249	1,384,487	42,916,444	11,000,000	18,546,679	4,291,325	18,978,340	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		197,528	-	-	197,528	197,528	-	-	-	-	-	-	-	
1216 PARKS & RECREATION FORESTRY LANDS MEMORIALS		947,451	-	-	947,451	235,000	712,451	-	-	-	-	-	-	
1241 CREMAINTVAL & CEMETERY DONATIONS FUND		2,500	-	4,3200	45,700	45,700	-	-	-	-	-	-	-	
1242 CEMETERY CARE FUND		10,000	-	35,000	35,000	35,000	-	-	-	-	-	-	-	
1243 CEMETERY MEMORIAL		2,000	-	1,900	3,900	3,900	-	-	-	-	-	-	-	
1265 TITLE I PROJECTS FUND		157,600	43,400	-	201,000	199,000	2,000	-	-	-	-	-	-	
1396 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	-	-	-	-	-	-	
GRAND TOTAL ALL GENERAL FUND ACCOUNTS		42,231,487	1,069,649	1,754,587	45,057,723	2,518,928	19,267,130	4,291,325	18,978,340	18,978,340	178.65	177.84	0.46%	
SPECIAL REVENUE FUNDS														
2231 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	-	-	-	1,188,338	1,188,338	11.19	8.37	33.69%	
2372 EMPLOYEE HEALTH INSURANCE LEVY FUND (OUTSIDE CAP)		1,997,847	-	1,997,847	1,997,847	42,233	-	-	1,955,614	1,955,614	18.41	18.73	-1.71%	
2389 CABLE TELEVISION FRANCHISE FUND		394,342	174,645	-	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	15,000	-	-	-	
2400 STREET LIGHTING ASSESSMENT FUND		361,378	-	171,000	532,378	171,000	-	-	361,378	361,378	-	-	-	
2500 STREET MAINTENANCE ASSESSMENT FUND		21,288	-	27,281	-	48,649	-	-	48,649	48,649	-	-	-	
2510 RUSSELL PARK MAINTENANCE ASSESSMENT FUND		-	3,380	-	3,380	-	-	-	3,380	3,380	-	-	-	
2511 WILLOWWOOD PARK MAINTENANCE ASSESS. FUND		-	2,434	-	2,434	-	-	-	2,434	2,434	-	-	-	
2512 ROAD DISTRICT 1		30,000	-	-	30,000	-	-	-	300,000	300,000	-	-	-	
2313 PARKS DISTRICT 1		200,000	-	-	200,000	-	-	-	200,000	200,000	-	-	-	
2520 STATE GAS TAX FUND		48,4039	-	564,000	-	1,048,339	-	-	1,048,339	1,048,339	-	-	-	
2918 LAW ENFORCEMENT BLOCK GRANT FUND		207,770	-	-	207,770	-	-	-	207,770	207,770	-	-	-	
2919 HEDA		603,392	-	-	603,392	603,392	-	-	-	-	-	-	-	
2939 CDBG PROGRAM INCOME FUND		32,316	-	-	32,316	32,316	-	-	-	-	-	-	-	
2940 CDBG FUND		867,650	-	-	867,650	-	-	-	867,650	867,650	-	-	-	
2941 HOME FUND		708,713	-	-	708,713	-	-	-	708,713	708,713	-	-	-	
2942 ADDI FUND		12,346	-	-	12,346	12,346	-	-	-	-	-	-	-	
2944 NEIGHBORHOOD STABILIZATION		2,664,059	-	-	2,664,059	2,664,059	-	-	-	-	-	-	-	
2987 FEDERAL/STATE TRANSPORTATION FUND		651,200	-	-	651,200	-	-	-	651,200	651,200	-	-	-	
2988 GRANTS & DONATIONS FUND		4,277,490	-	-	4,277,490	11,6811	-	-	4,160,679	4,160,679	-	-	-	
SPECIAL REVENUE FUNDS SUBTOTALS		14,472,231	3,957,525	569,166	19,000,022	4,600,014	11,256,056	-	3,143,952	3,143,952	29,60	27,10	9.23%	

FY 11 SOURCES & USES OF FUNDS & 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	TOTAL FUNDS REQUIRED	ESTIMATED BEGINNING FUND BALANCE	OTHER REVENUES	NON-TAX REVENUES	INTER-FUND TRANSFERS IN	PROPERTY TAX REQUIREMENTS	SUBTOTAL	FY10 MILL LEVY (MILL VALUE = 106,400,018)	FY11 MILL LEVY (MILL VALUE = 106,229,033)
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 BONDSREFUNDID	-	-	-	-	-	-	-	-	-	-	-	-
3085	1995 FIRE STATION G.O. BONDREFUNDID	606,345	-	-	606,345	-	-	-	-	606,345	5.71	5.81	-1.72%
3090	2004 AQUATICS	262,210	-	-	262,210	-	-	-	-	262,210	2.47	2.49	-0.80%
3095	2004B G.O. REFUNDING	430,463	-	-	430,463	1,688	-	-	-	428,775	4.04	4.16	-2.88%
3096	FIRE STATION G.O. BOND	-	-	-	-	-	-	-	-	-	-	-	-
3097	2007 REFUNDING	54,1915	-	-	54,1915	1,417	-	-	-	540,98	5.09	5.05	-0.79%
	GENERAL OBLIGATION DEBT SUBTOTAL	1,840,933	-	-	1,840,933	3,105	-	-	-	1,837,828	17.31	17.51	-1.14%
3000	SID REVOLVING FUND	-	100,000	716,246	816,246	-	-	-	-	-	-	-	-
3100	SIDEWALK AND CURB WARRANTS	-	-	-	-	-	-	-	-	-	-	-	-
3200	FY99 SIDEWALK & CURB DEBT SERVICE	26,450	-	-	-	26,450	-	-	-	-	-	-	-
3300	FY00 SIDEWALK & CURB DEBT SERVICE	39,025	-	-	-	39,025	-	-	-	-	-	-	-
3400	FY01 SIDEWALK & CURB DEBT SERVICE	17,773	-	-	-	17,773	-	-	-	-	-	-	-
3410	FY02 SIDEWALK & CURB DEBT SERVICE	11,700	-	-	-	11,700	-	-	-	-	-	-	-
3420	FY03 SIDEWALK & CURB DEBT SERVICE	91,638	-	-	-	91,638	-	-	-	-	-	-	-
3430	FY04 SIDEWALK & CURB DEBT SERVICE	88,770	-	-	-	88,770	-	-	-	-	-	-	-
3433	SID-433 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-
3440	FY05 SIDEWALK & CURB DEBT SERVICE	91,240	-	-	-	91,240	-	-	-	-	-	-	-
3450	FY06 SIDEWALK & CURB DEBT SERVICE	155,189	-	-	-	155,189	-	-	-	-	-	-	-
3460	FY07 SIDEWALK & CURB DEBT SERVICE	110,440	-	-	-	110,440	-	-	-	-	-	-	-
3461	FY08 SIDEWALK & CURB DEBT SERVICE	68,913	-	-	-	68,913	-	-	-	-	-	-	-
3462	FY09 SIDEWALK & CURB DEBT SERVICE	83,033	-	-	-	83,033	-	-	-	-	-	-	-
3463	FY10 SIDEWALK & CURB DEBT SERVICE	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	-	-	-	-	-	-	-	-	-	-	-	-
3500	SID-500 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-
3501	SID-501 DEBT SERVICE	28,940	-	-	-	28,940	-	-	-	-	-	-	-
3502	SID-502 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-

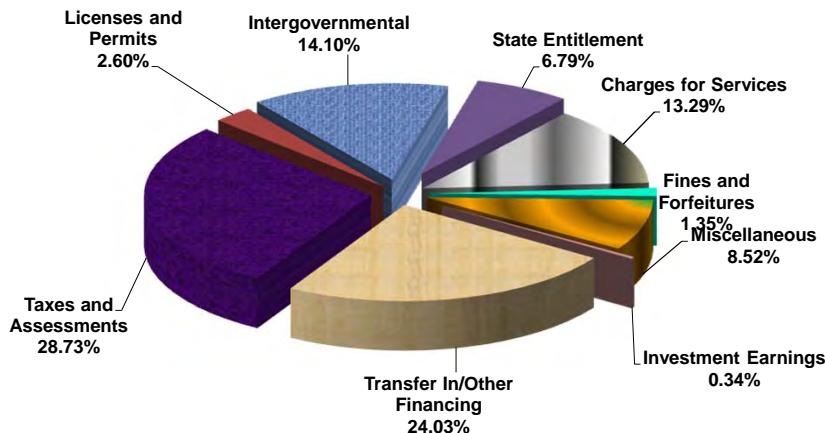
FY 11 SOURCES & USES OF FUNDS & MILL LEVY CALCULATION

FUND NUMBER	FUND	PROPOSED USES OF FUNDS				PROPOSED SOURCES OF FUNDS				PROPOSED MILL LEVIES				
		BUDGETED EXPENDITURES	INTER-FUND TRANSFERS OUT	END-OF-YEAR FUNDBALANCE	TOTAL FUNDS REQUIRED	ESTIMATED FUND BALANCE	OTHER REVENUES	NON-TAX REVENUES	INTER-FUND TRANSFERS IN	PROPERTY TAX REQUIREMENTS	SUBTOTAL	FY10 MILL LEVY (MILL VALUE = 106,229,033)	FY10 MILL LEVY (MILL VALUE = 104,406,018)	PERCENTAGE CHANGE FY10 TO FY11
3503	SID 560 DEBT SERVICE	11,260	-	-	11,260	-	-	-	-	-	-	-	-	-
3504	SID 564 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
3505	SID 565 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
3506	SID 566 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
3507	SID 567 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
3508	SID 568 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
3510	SID 510 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
3511	SID 511 DEBT SERVICE	14,000	-	-	14,000	-	-	-	-	-	-	-	-	-
3512	SID 512 DEBT SERVICE	17,371	-	-	17,371	-	-	-	-	-	-	-	-	-
3513	SID 513 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
3514	SID 514 DEBT SERVICE	21,301	-	-	21,301	-	-	-	-	-	-	-	-	-
3515	SID 515 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
3517	SID 517 DEBT SERVICE	67,63	-	-	67,63	-	-	-	-	-	-	-	-	-
3518	SID 518 DEBT SERVICE	2898	-	-	2898	-	-	-	-	-	-	-	-	-
3519	SID 519 DEBT SERVICE	8,099	-	-	8,099	-	-	-	-	-	-	-	-	-
3520	SID 520 DEBT SERVICE	159,680	-	-	159,680	-	-	-	-	-	-	-	-	-
3521	SID 521 DEBT SERVICE	789	-	-	789	-	-	-	-	-	-	-	-	-
3522	SID 522 DEBT SERVICE	1,140	-	-	1,140	-	-	-	-	-	-	-	-	-
3524	SID 524 DEBT SERVICE	307,400	-	-	307,400	-	-	-	-	-	-	-	-	-
3525	SID 525 DEBT SERVICE	44,140	-	-	44,140	-	-	-	-	-	-	-	-	-
3526	SID 526 DEBT SERVICE	181,900	-	-	181,900	-	-	-	-	-	-	-	-	-
3527	SID 527 DEBT SERVICE	3,276	-	-	3,276	-	-	-	-	-	-	-	-	-
3530	SID 530 DEBT SERVICE	742	-	-	742	-	-	-	-	-	-	-	-	-
3531	SID 531 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
3532	SID 532 DEBT SERVICE	48,743	-	-	48,743	-	-	-	-	-	-	-	-	-
3533	SID 533 DEBT SERVICE	17,369	-	-	17,369	-	-	-	-	-	-	-	-	-
3534	SID 534 DEBT SERVICE	18,044	-	-	18,044	-	-	-	-	-	-	-	-	-
3535	SID 535 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
3536	SID 536 DEBT SERVICE	31,894	-	-	31,894	-	-	-	-	-	-	-	-	-
3539	SID 538 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
3540	SID 540 DEBT SERVICE	12,2085	-	-	12,2085	-	-	-	-	-	-	-	-	-
3541	SID 541 DEBT SERVICE	6,3510	-	-	6,3510	-	-	-	-	-	-	-	-	-
SPECIAL IMPROVEMENT DEBT SUBTOTAL		2,274,000	100,000	716,246	3,091,046	750,000	2,341,046	-	-	-	-	-	-	-1.14%
DEBT SERVICE FUNDS SUBTOTALS		4,115,732	100,000	716,246	4,931,978	753,105	2,341,046	-	-	-	-	-	-	-1.14%
4060	CAPITAL IMPROVEMENT PROGRAM (CIP) FUND	1,194,484	-	-	1,194,484	-	-	-	-	-	-	-	-	-
4130	1997 GO BOND OPENSPACE PURCHASE FUND	362,102	-	-	362,102	-	-	-	-	-	-	-	-	-
4190	2004 AQUATICS BOND ISSUE	-	-	-	-	-	-	-	-	-	-	-	-	-
4191	2004 AQUATICS NON GO BOND PROJECT FUND	-	-	-	-	-	-	-	-	-	-	-	-	-
4196	2006 FIRE STATION GO BOND	14,0800	-	-	14,0800	-	-	-	-	-	-	-	-	-
CAPITAL PROJECTS FUNDS SUBTOTALS		1,717,586	-	-	1,717,586	522,902	368,225	826,259	-	-	-	-	-	-

FY 11 SOURCES & USES OF FUNDS & MILL LEVY CALCULATION

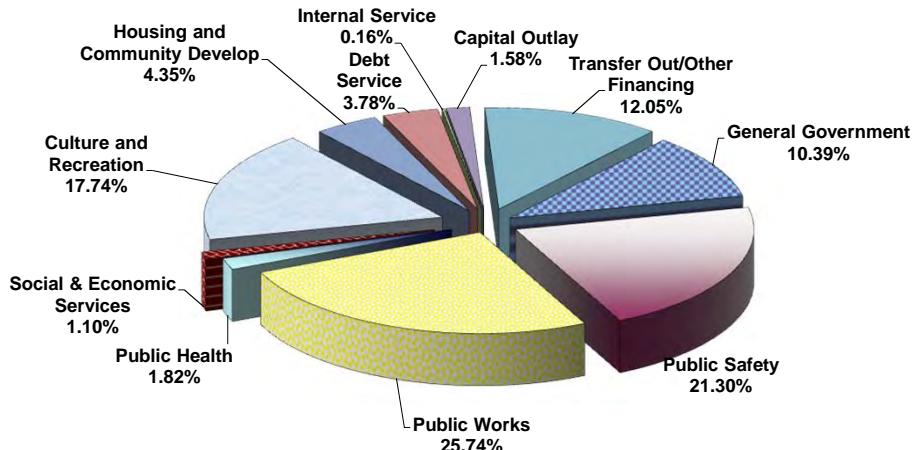
FUND NUMBER	FUND	PROPOSED USES OF FUNDS				PROPOSED SOURCES OF FUNDS				PROPOSED MILL LEVIES					
		BUDGETED EXPENDITURES	INTER-FUND TRANSFERS OUT	END-OF-YEAR FUNDBALANCE	TOTAL FUNDS REQUIRED	ESTIMATED FUND BALANCE	OTHER REVENUES	NON-TAX REVENUES	INTER-FUND TRANSFERS IN	PROPERTY TAX REQUIREMENTS	SUBTOTAL	FY10 MILL LEVY (MILL VALUE = 106,229,033	FY10 MILL LEVY (MILL VALUE = 104,406,918	PERCENTAGE CHANGE FY10 TO FY11	
PROPRIETARY FUNDS															
5310	SEWER OPERATING BUDGET FUND	3,971,164	-	-	3,971,164	-	6,272,053	21,750	-	-	-	3,971,164	-	-	
5311	SEWER REVENUE COLLECTION & CLEARING FUND	20,000	-	-	20,000	-	20,000	20,000	-	-	-	52,50,303	-	-	
5315	SEWER LOAN FUND	45,1750	-	-	45,1750	-	-	-	-	-	-	451,750	-	-	
5320	SEWER REDEVELOPMENT & DEPRECIATION FUND	21,000	-	890,000	1,100,000	-	500,000	600,000	-	-	-	-	-	-	
5325	SEWER DEVELOPMENT FEE FUND	10,500,000	-	-	10,500,000	-	-	10,500,000	-	10,500,000	-	-	-	-	
5340	SEWER CONSTRUCTION FUND	-	-	33,100	-	-	33,100	-	-	-	-	33,100	-	-	
5361	01 SEWER REVENUE BONDS DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	
5362	00 SEWER REVENUE BONDS -SERIES A DEBT SERVICE	52,840	-	-	-	-	-	-	-	-	-	52,840	-	-	
5363	92 SEWER REVENUE BONDS -SERIES A DEBT SERVICE	85,880	-	-	-	-	-	-	-	-	-	85,880	-	-	
5364	92 SEWER REVENUE BONDS -SERIES B DEBT SERVICE	16,1780	-	-	-	-	-	-	-	-	-	16,1780	-	-	
5365	99 SEWER REVENUE BONDS DEBT SERVICE	133,940	-	-	-	-	-	-	-	-	-	133,940	-	-	
5366	92 SEWER REVENUE BONDS SERIES A BOND RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	
5367	92 SEWER REVENUE BONDS SERIES B BOND RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	
5368	00 SEWER REVENUE BOND RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	
5369	01 SEWER REVENUE BONDS SERIES BOND RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	
5370	99 SEWER REVENUE BOND RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	
5371	02 SEWER REVENUE BONDS DEBT SERVICE	94,560	-	-	-	-	-	-	-	-	-	-	-	-	
5372	02 SEWER REVENUE BONDS RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	
5373	02 SEWER REVENUE BONDS DEBT SERVICE-WWTP upgrade	36,6040	-	-	-	-	-	-	-	-	-	366,040	-	-	
5374	02 SEWER REVENUE BONDS RESERVE-WWTP upgrade	-	-	-	-	-	-	-	-	-	-	36,2768	36,2768	-	
5375	03 SEWER REVENUE BONDS DEBT SERVICE	27,125	-	-	-	-	-	-	-	-	-	38,726	38,726	-	
5376	03 SEWER REVENUE BONDS RESERVE-3.8% SRF Loan	-	-	-	-	-	-	-	-	-	-	131,413	131,413	-	
5377	04 SEWER REVENUE BONDS DEBT SERVICE-3.02% SRF Loan	264,463	-	-	-	-	-	-	-	-	-	94,560	94,560	-	
5378	04 SEWER REVENUE BONDS RESERVE-3.02% SRF Loan	-	-	-	-	-	-	-	-	-	-	264,463	264,463	-	
5379	05 BIRCHBROOK/LINCH SRF BOND DEBT SERVICE	119,663	-	-	-	-	-	-	-	-	-	262,677	262,677	-	
5380	05 BIRCHBROOK/LINCH SRF BOND RESERVE	-	-	-	-	-	-	-	-	-	-	119,663	119,663	-	
5381	05 LINCOLNWOOD PHASE I SRF BOND DEBT SERV.	25,195	-	-	-	-	-	-	-	-	-	127,437	127,437	-	
5382	05 LINCOLNWOOD PHASE II SRF BOND RESERVE	-	-	-	-	-	-	-	-	-	-	25,195	25,195	-	
5383	10 LOLO ST SRF BOND DEBT SERVICE-NON ARRA	4,287	-	-	-	-	-	-	-	-	-	4,287	4,287	-	
5384	10 MSLA RATTLESNAKE SRF AREA-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	-	-	-	-	16,812,053	16,812,053	-
	AQUATICS	1,211,8432	-	-	-	-	1,218,332	100,000	975,883	142,949	-	-	18,326,186	18,326,186	-
	TOTAL ENTERPRISE FUND SUBTOTALS	18,030,885	6,272,053	2,500,448	26,803,386	2,252,198	-	-	-	-	-	-	6,225,002	6,225,002	-
INTERNAL SERVICE FUNDS															
6050	EMPLOYEE BENEFIT PLAN FUND	4,375,750	-	-	9,25,273	5,30,1023	11,000,000	4,143,982	57,041	-	-	-	-	-	-
	PROPRIETARY FUNDS SUBTOTALS	22,406,635	6,272,053	3,425,721	32,104,409	3,352,198	22,370,168	6,282,043	-	-	-	-	-	-	-
	TOTALS FOR CITY BUDGETED FUNDS	84,914,171	11,309,027	6,465,720	102,809,317	11,774,147	55,702,625	11,399,627	23,960,119	225,56	225,56	-	-	-	-
COMPONENT UNITS - CITY OF MISSOULA															
7370	PARKING COMMISSION	1,331,712	-	-	4,032,288	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	263,887	-	-	-	263,887	107,017	156,570	-	-	-	-	-	-	-
7386	MISSOULA REDEVELOPMENT - IRD II - SAFEWAY	159,908	-	79,496	239,404	80,313	-	-	-	-	-	158,991	-	-	-
7387	MISSOULA REDEVELOPMENT - REVOLVING LNF	38,432	-	-	-	38,432	-	-	-	-	-	38,432	-	-	-
7391	MISSOULA REDEVELOPMENT AGENCY - URD I	-	-	4,457	4,457	-	-	-	-	-	-	-	-	-	-
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	249,000	-	250,400	250,400	250,400	-	-	-	-	-	1,310,660	-	-	-
7389	MRA TAX INCREMENT DEBT SERVICE CLEARING	-	1,310,660	-	-	1,310,660	-	-	-	-	-	249,100	-	-	-
7390	MRA SUBTOTAL	9,363,925	1,560,660	334,453	11,558,938	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	120,366,226	21,513,184	61,932,937	12,960,287	23,960,119	225,56	225,56	225,56	222,45	222,45	1,40%

WHERE THE MONEY COMES FROM - FY 2011

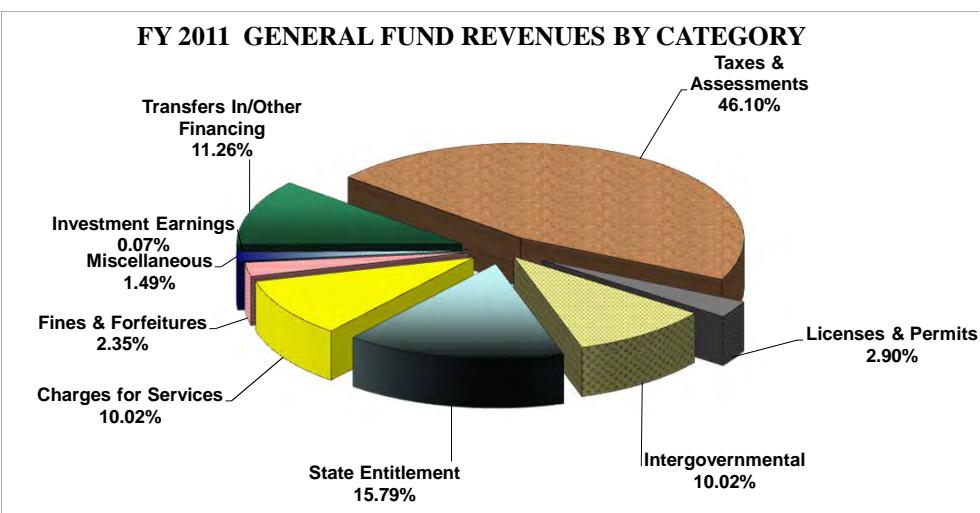


	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	Budget Increase (Decr)
Taxes and Assessments	\$ 28,978,986	\$ 29,095,605	\$ 28,402,034	\$ (693,571)
Licenses and Permits	2,753,704	3,050,653	2,798,462	(252,191)
Intergovernmental	7,377,853	14,529,985	13,941,283	(588,702)
State Entitlement	6,056,181	6,386,954	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
Total City Revenues	\$ 75,697,668	\$ 93,838,192	\$ 98,853,344	\$ 5,015,152

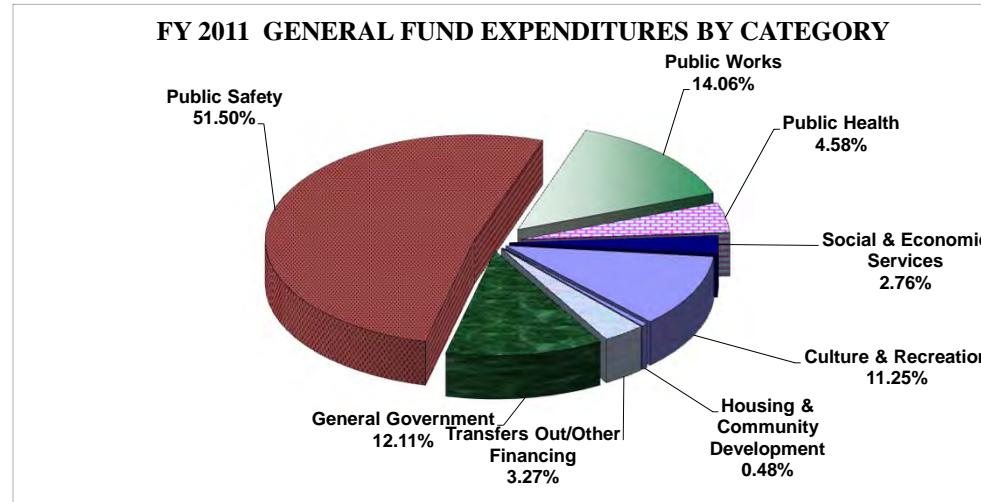
WHERE THE MONEY GOES - FY 2011



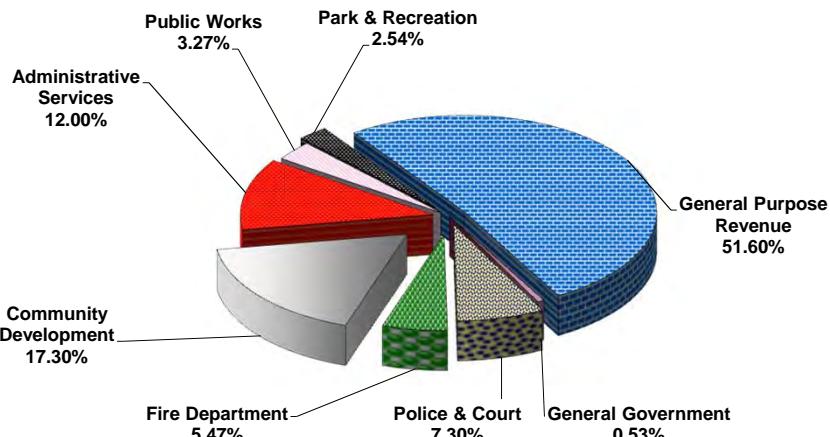
	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	Budget Increase (Decr)
General Government	\$ 7,752,035	\$ 7,252,975	\$ 11,318,730	\$ 4,065,755
Public Safety	23,529,417	22,292,508	23,205,063	912,555
Public Works	14,412,434	17,603,957	28,039,277	10,435,320
Public Health	1,414,438	1,443,208	1,982,241	539,033
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
Total City Expenditures	\$ 74,614,359	\$ 84,421,099	\$ 108,953,179	\$ 31,607,783



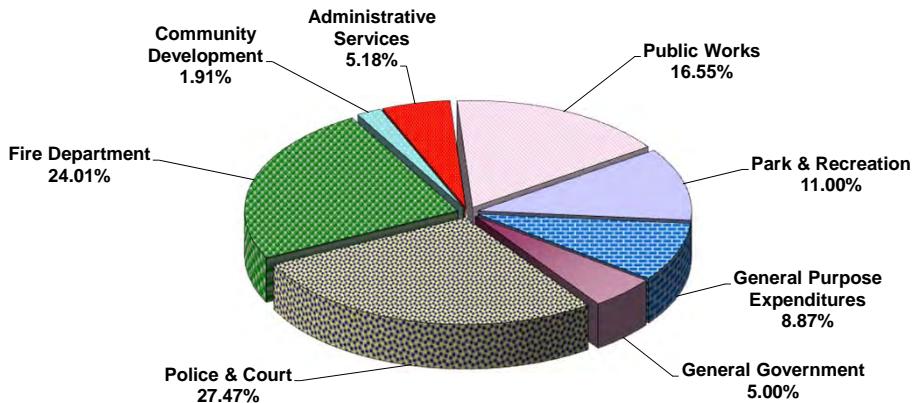
	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	Budget Increase (Decr)
Taxes & Assessments	\$ 18,477,296	\$ 19,982,299	\$ 19,608,339	\$ (373,960)
Licenses & Permits	1,180,657	1,329,668	1,233,118	(96,550)
Intergovernmental	4,067,776	4,114,508	4,261,230	146,722
State Entitlement	6,056,181	6,386,954	6,715,291	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
Total Sources	\$ 39,336,802	\$ 40,732,385	\$ 42,536,795	\$ 1,804,410



	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	Budget 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)
Total Uses	\$ 39,638,487	\$ 39,543,788	\$ 43,301,136	\$ 3,757,348

FY 2011 GENERAL FUND REVENUES BY SUB-FUND

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	Budget 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
Total	\$ 39,336,802	\$ 40,732,385	\$ 42,536,795	\$ 1,804,410

FY 2011 GENERAL FUND EXPENDITURES BY SUB-FUND

	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	Budget 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
Total	\$ 39,638,487	\$ 39,543,788	\$ 43,301,136	\$ 3,757,348



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 (Class 1 and Class 2 properties).....	\$	<u>0</u>

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
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	\$	<u>0</u>
II. Total value exclusive of "newly taxable" property	\$	<u>0</u>



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 (Class 1 and Class 2 properties).....	\$	<u>0</u>

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
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	\$	0
II. Total value exclusive of "newly taxable" property	\$	0

MONTANA DEPARTMENT OF REVENUE

Property Assessment Division
Justice Building

2681 Palmer St. Suite 1
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 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 II

1-1C	<u>2010 Taxable</u>	<u>1991/2007 Base</u>	<u>Increment</u>
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1-1C Totals	\$3,002,136	-	\$1,546,186 = \$1,455,950
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4-1C	<u>2010 Taxable</u>	<u>1991/2007 Base</u>	<u>Increment</u>
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4-1C Totals	\$749,871	\$313,637 =	\$436,234
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2010 TIF District II Increment Value:	\$1,892,184
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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 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 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: \$816,957

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 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 Building

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

July 30, 2010

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

RE: **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 Building

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

July 30, 2010

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

RE: **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: \$282,535

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.

WHEREAS, 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).

WHEREAS, 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 13th day of September, 2010

ATTEST:

/s/ Martha L. Rehbein

Martha L. Rehbein, CMC
City Clerk

APPROVED:

/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 ADJUSMENT @ 1.149% (Section 15-10-420(1a)(1c), MCA)	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
--	----------------

CURRENT YEAR LEVY COMPUTATION:

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
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Authorized mill levy under Section 15-10-420, MCA (includes floating mills)	199.831
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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)	-

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
--	----------------

RECAPITULATION:

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
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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 13th day of September, 2010.

ATTEST:

/s/ Martha L. Rehbein

Martha L. Rehbein, CMC
City Clerk

APPROVED:

/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.

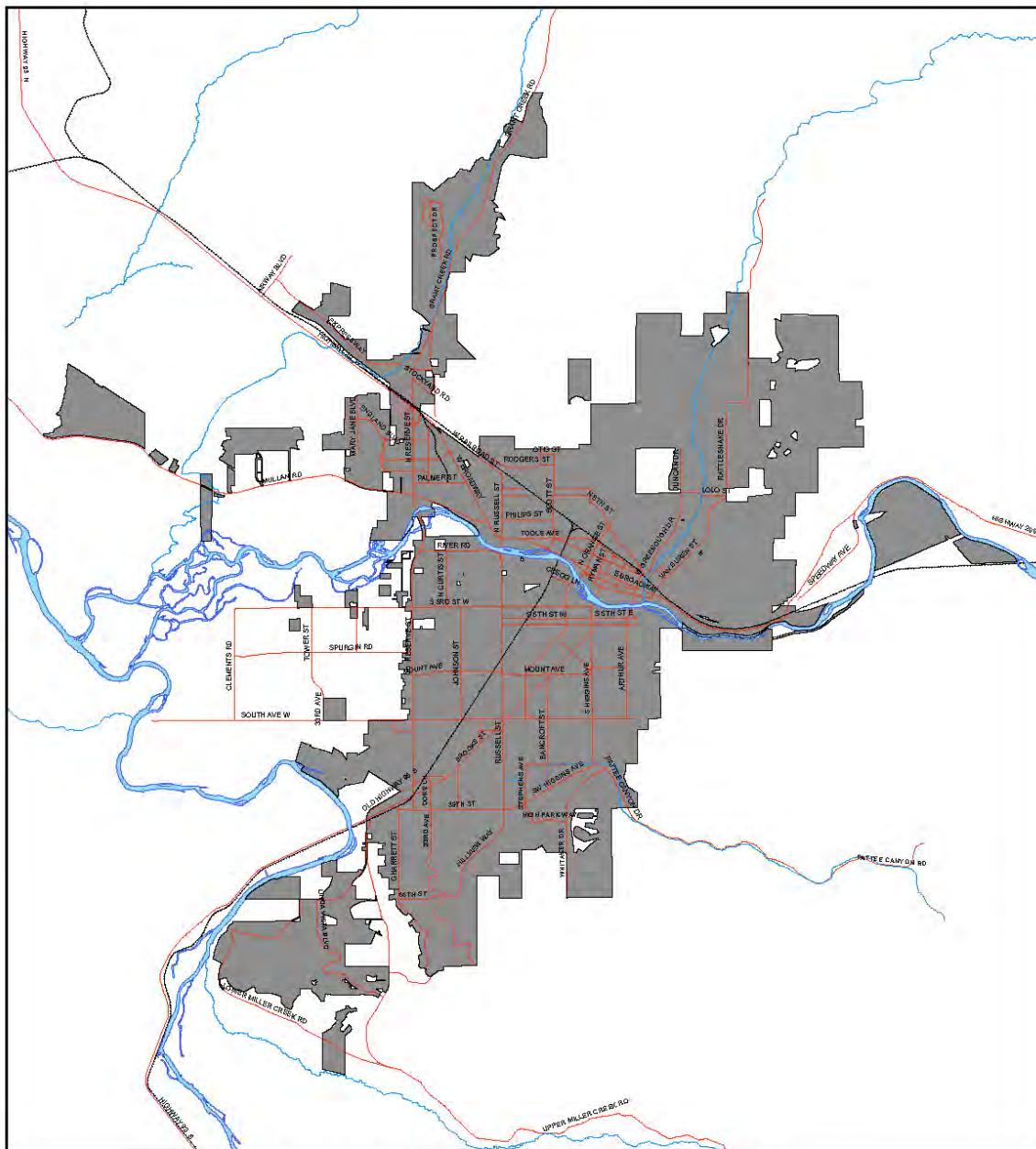
CITY OF MISSOULA
Missoula County, Montana

/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.

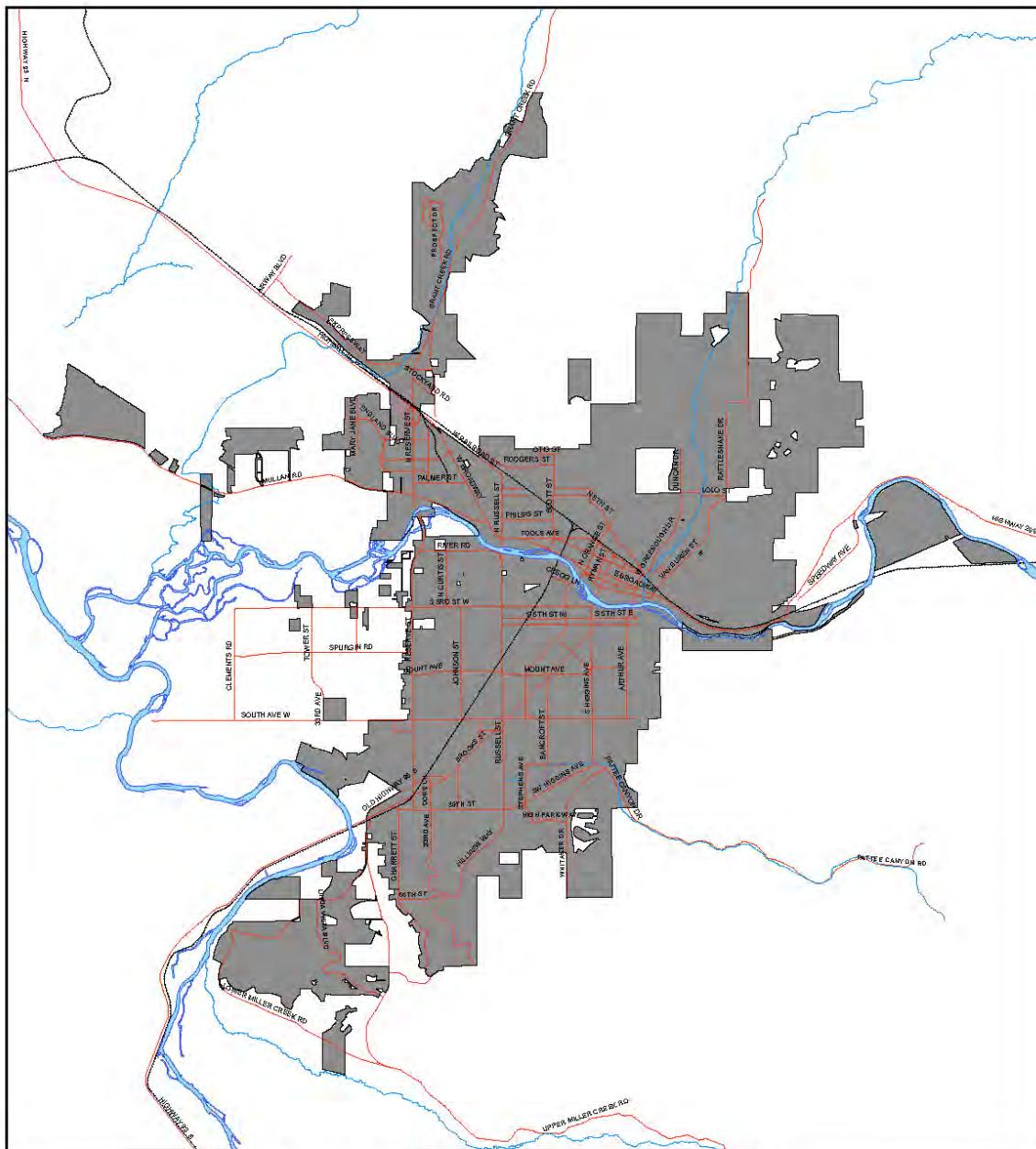
CITY OF MISSOULA
Missoula County, Montana

/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

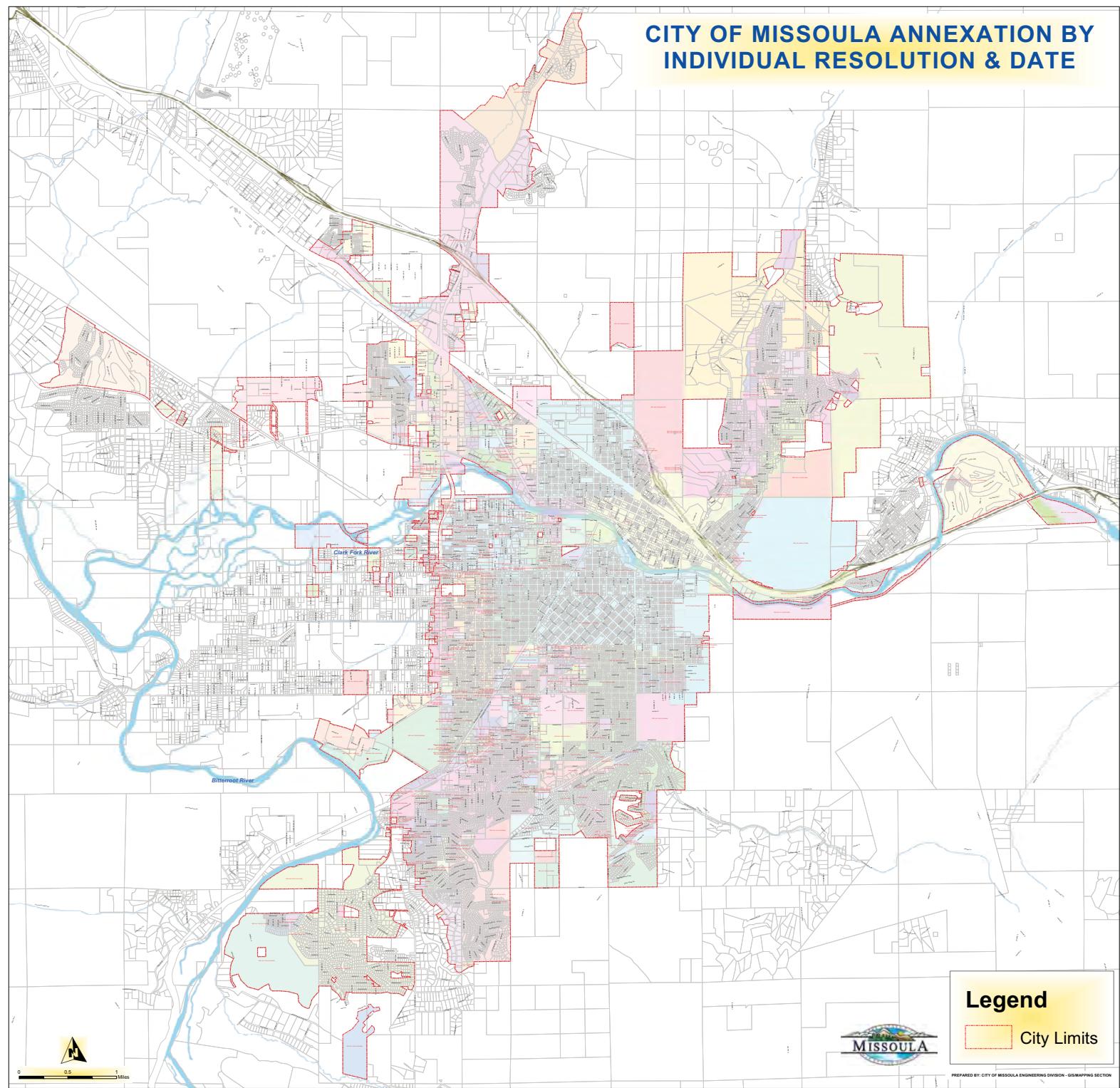
City Limits as of June 22, 2010



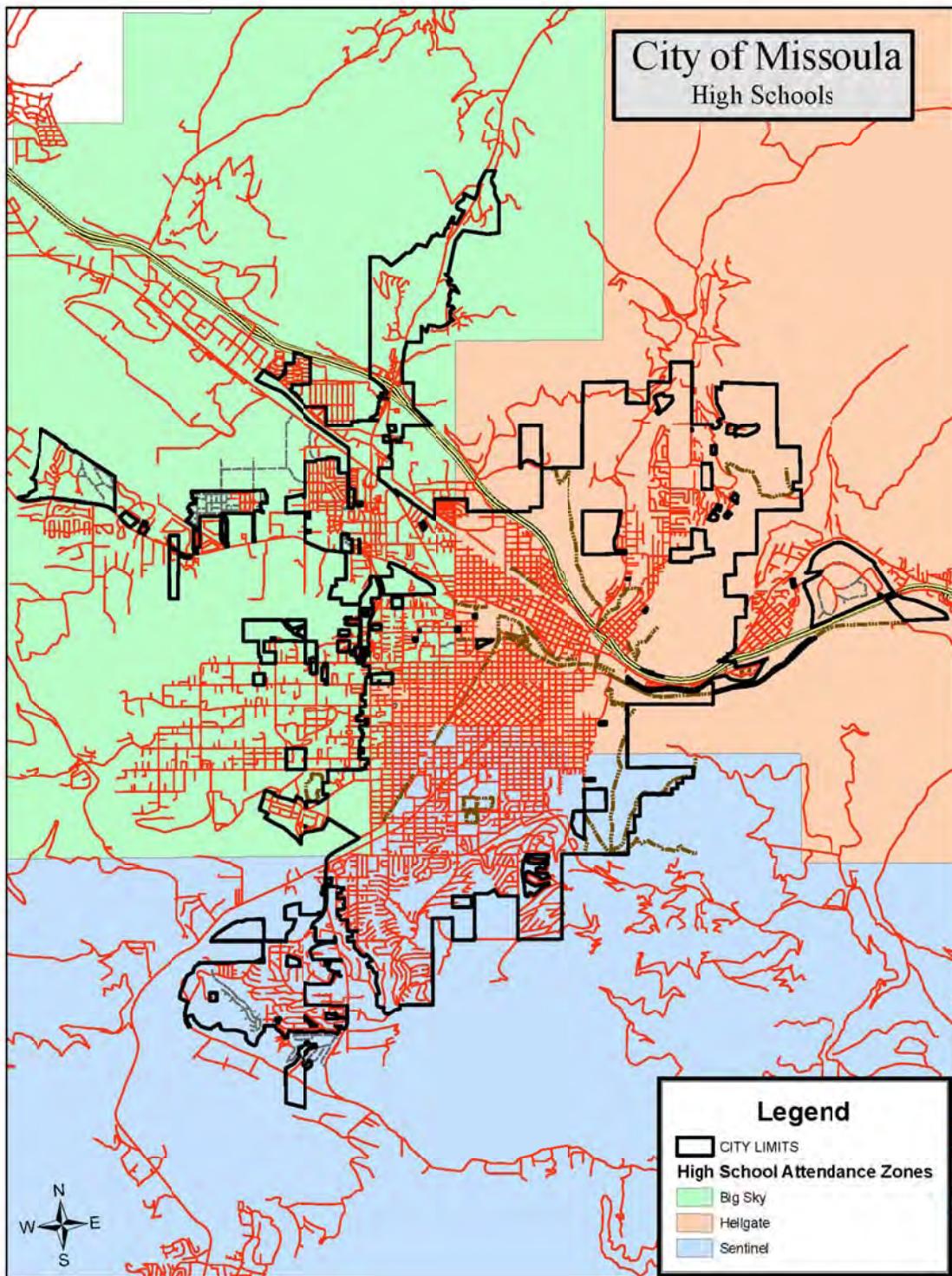
EXHIBIT A

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.

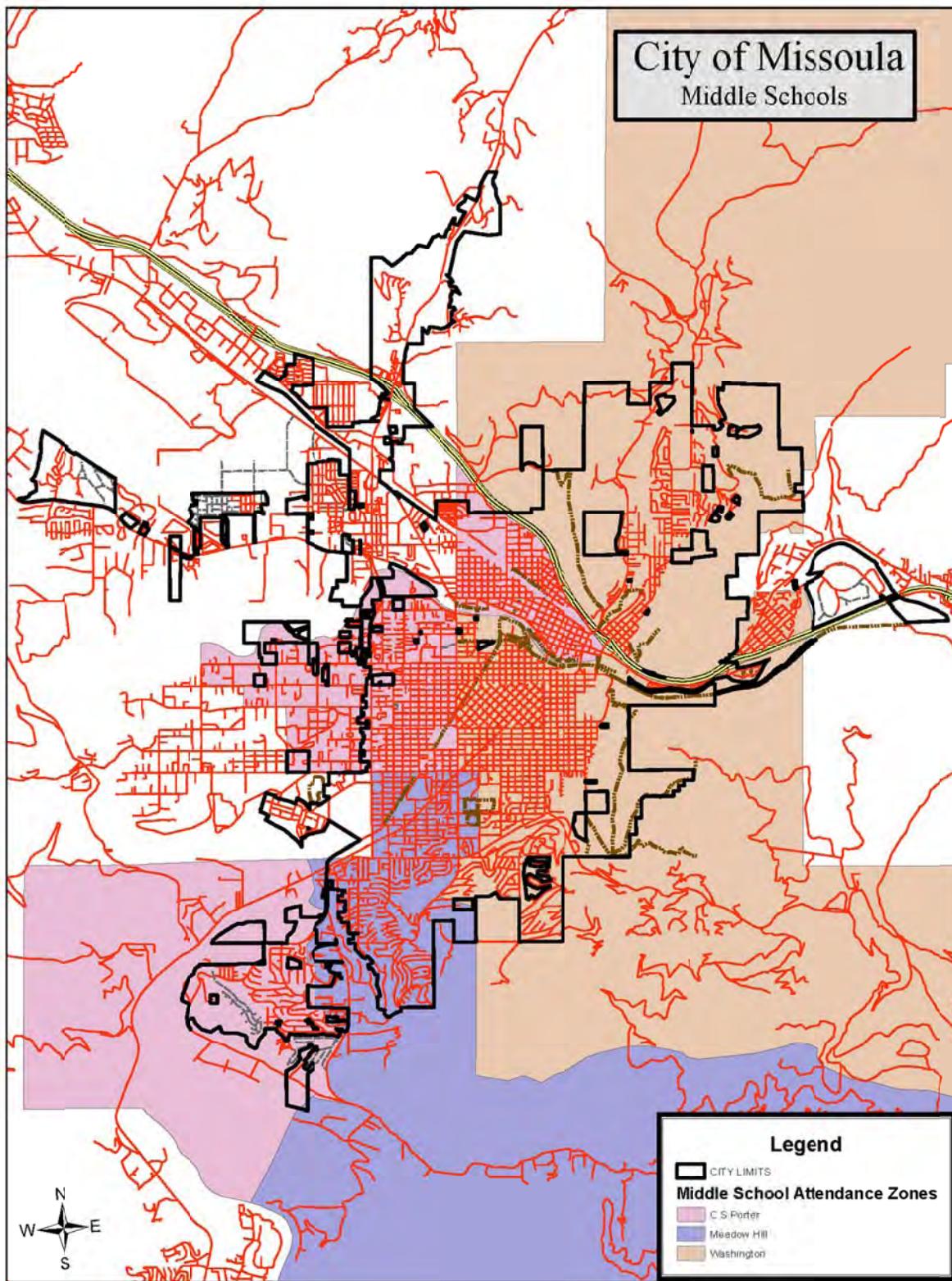


City of Missoula is home to Missoula County School District 1. Included in Missoula County, School District 1 are the following schools that serve the City of Missoula:



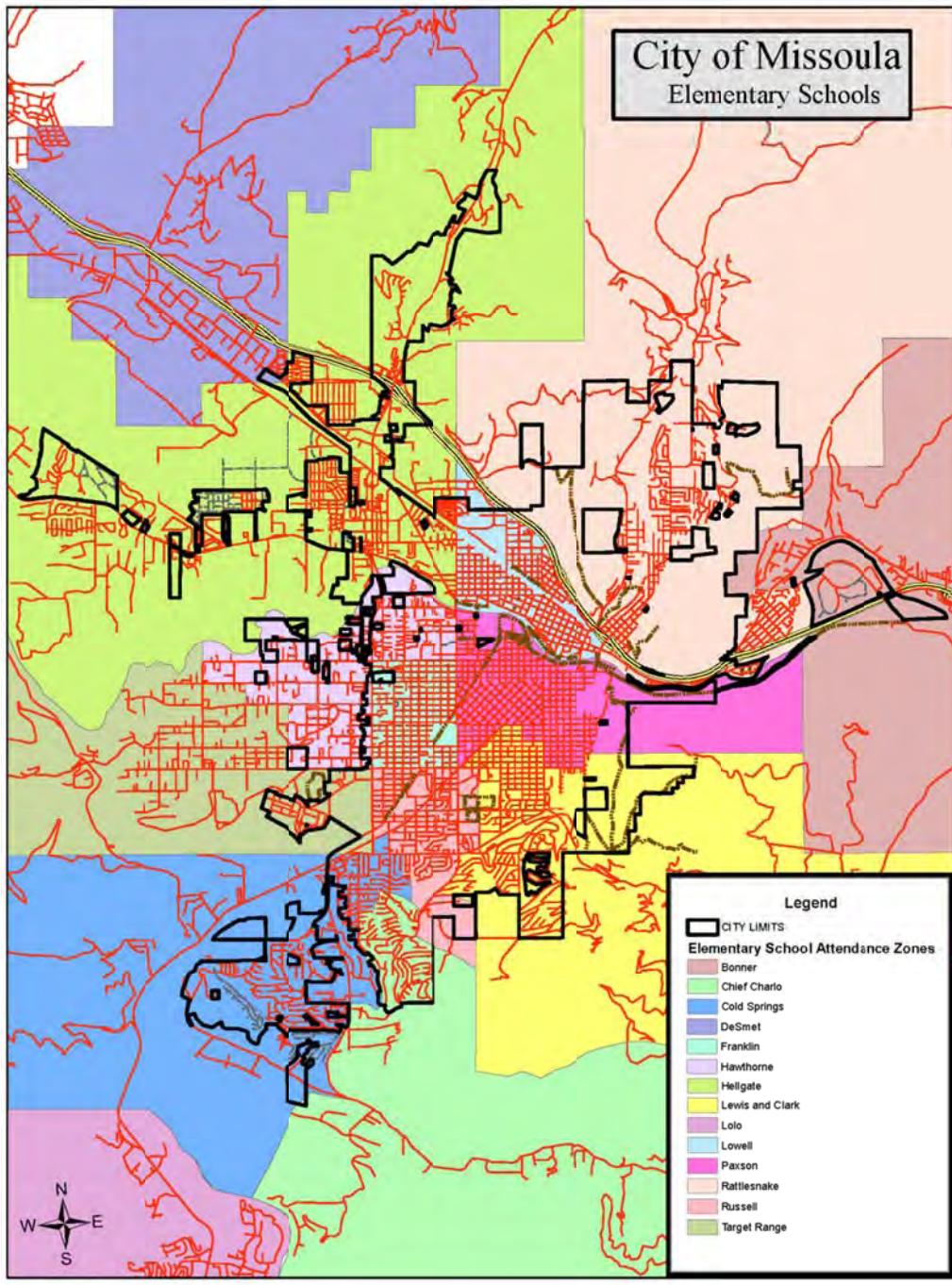
High Schools (serves grade 9 through grade 12)

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 th 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 5th grade)

Russell School	3216 Russell St	Missoula, MT	59801	(406) 542-4080
Franklin School	1901 S 10 th 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 rd 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
Paxson 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.

GLOSSARY

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).