



FY 2023 BUDGET

Budget process

Budget Process

February: Review current year budget and project performance

March: Department presentations to City Council – interim budgets & project updates

April – June: Departments update budgets and draft new requests and community investment program (CIP) updates and requests. Administrative review period commences

June 15:
Mayor's Strategic Priorities are outlined for staff and presented to City Council

June 29:
Executive Budget presented to City Council

July – August: Departments present budgets and requests to City Council Budget and Finance Committee

August 1:
Taxable values due from Department of Revenue

August 3:
Council deliberates in committee & hears any remaining presentations

August 10:
Council deliberates in committee

August 15:
Budget public hearing opens

August 17:
Council deliberates in committee

August 22:
Budget public hearing final consideration & budget approval.

FY 2023 Budget

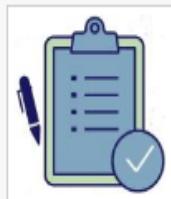
GOVERNMENTAL FUNDS	PROPRIETARY FUNDS	COMPONENT UNIT FUNDS	FIDUCIARY FUNDS
<ul style="list-style-type: none">• General Fund (s)• Special Revenue Funds• Road District• Park District• Multiple others• Debt Service Funds• Capital Project Funds	<ul style="list-style-type: none">• Enterprise Funds<ul style="list-style-type: none">• Utilities• Water• Wastewater• Storm Water• Internal Service Funds<ul style="list-style-type: none">• Employee Benefit Fund	<ul style="list-style-type: none">• Missoula Redevelopment Agency• Missoula Parking Commission• Business Improvement District (BID)• Tourism Business Improvement District (TBID)	<ul style="list-style-type: none">• Funds that account for assets held by a governmental unit in a trustee capacity <p><i>Are not budgeted</i></p>

Primary operating funds

**Documents are updated throughout the budget presentation process.
Documents will be uploaded to the website as changes are made. These
are located here: <https://www.ci.missoula.mt.us/2914/FY2023-Preliminary-Budget>**

Home > Departments > Financial Services > Budget > FY2023 Preliminary Budget

FY2023 Preliminary Budget



The links below will take you to the department presentations and budget detail documentation presented to the Missoula City Council [Budget and Finance Committee](#) during the fiscal year 2023 budget process. You can visit [EngageMissoula](#) for summarized budget info and public comment options. To be notified of all things Budget, subscribe to the email distribution list via this link: [Notify Me](#).

Overview/Informational Documents

- [City of Missoula Strategic Plan 2020-2023](#): Outlines the principles and goals the City will priority in budgeting through the fiscal year 2023.
- [Mayor's Strategic Priorities - Fiscal Year 2022](#): Specific action items related to our goals for fiscal year 2022 and an indicator of the status of each.
- [Mayor's Strategic Priorities - Fiscal Year 2023](#): Specific action items related to our goals for fiscal year 2023.
- [Key Priorities 2022 & 2023 Presentation](#): Summary of the action items for 2022 and 2023 grouped by topic.

Budget Documents

BUDGET ANALYSIS

		City of Missoula, Montana FY 2023 Budget Analysis								
		FY 2021		FY 2022			FY 2023			
		Final Amended Budget	Audited Year End Actuals	Baseline	Mayor Funded	Budget: Adopted + Amended to Date	Projections & Adjustments *	Baseline	Mayor Funded	W/ Council Changes
General Fund (primary)										
Property Tax Levy		25,844,088	25,807,203	28,963,758	29,008,294	29,048,294	28,931,032	25,959,309	29,907,376	29,907,376
Motor Vehicle & Other Taxes		1,962,000	1,992,292	1,994,500	1,994,500	1,994,500	2,015,132	2,362,175	2,362,175	2,362,175
Non-Tax Revenues		26,477,983	29,692,554	25,115,297	33,579,245	33,886,312	31,331,572	24,552,367	32,389,052	32,389,052
Transfers In		5,196,742	5,230,447	5,147,303	5,525,647	5,550,647	5,520,647	5,903,148	6,024,691	6,024,691
Total Revenues		59,480,813	62,722,496	61,220,858	70,107,686	70,479,753	67,798,383	58,777,000	70,683,295	70,683,295
Budgeted Expenditures		(63,709,716)	(61,077,657)	(65,757,061)	(77,098,977)	(77,864,866)	(72,558,773)	(65,498,055)	(70,901,137)	(70,901,137)
Committed Expenditure Savings		—	—	1,331,906	1,331,906	1,331,906	—	1,331,906	1,331,906	1,331,906
Net Expenditures		(63,709,716)	(61,077,657)	(64,425,155)	(75,767,071)	(76,532,960)	(72,558,773)	(64,166,149)	(69,569,231)	(69,569,231)
Net Income (Loss)		(4,228,903)	1,644,838	(3,204,297)	(5,659,385)	(6,053,207)	(4,760,390)	(5,389,149)	1,114,064	1,114,064
One-time Revenues in base		(2,923,230)	(5,961,084)	(780,000)	(9,151,069)	(9,151,069)	(6,955,908)	—	(7,081,423)	(7,081,423)
One-time Expenditures in base		469,809	469,809	—	8,371,069	8,371,069	6,371,069	—	2,729,581	2,729,581
One-time Fund Balance Funded Expenditures		1,165,558	1,165,558	2,407,963	3,348,419	3,348,419	3,348,419	—	—	—
Ongoing Net Income (Loss)		(6,682,324)	(3,846,437)	(1,576,334)	(3,090,966)	(3,484,788)	(1,996,810)	(5,389,149)	(3,237,778)	(3,237,778)
Beginning Fund Balance		6,008,992	6,008,992	9,108,927	9,108,927	7,653,830	7,653,830	2,893,440	2,893,440	2,893,440
Ending Fund Balance		1,780,089	7,653,830	5,904,630	3,449,542	1,600,624	2,893,440	(2,495,709)	4,007,504	4,007,504
Fund Balance Target @ 7% Ongoing Revenues		3,754,302	3,768,570	4,026,131	4,062,234	4,088,279	4,054,244	3,655,444	3,993,185	3,993,185
Target Fund Balance Surplus (Deficit)		(1,974,213)	3,885,261	1,878,499	(612,692)	(2,487,655)	(1,160,804)	(6,151,153)	14,319	14,319

Primary Operating Funds:
General Fund
Road District
Park District

Revenues
Expenditures
Ending Fund Balance

FY 2023 Budget

Budget Documents

Baseline
changes

Department	CITY OF MISSOULA, MONTANA						Notes (May include carry-forward explanations here)
	FY 2021 Adopted & Amended	FY 2022 Adopted & Amended	FY 2022 Carry- forwards (One Times)	FY 2023 Proposed	Difference	% change	
GENERAL FUND							
2 1 City Council							
100 Personnel Services	369,182	399,261	—	412,290	13,029	3.26 %	
200 Supplies	1,300	1,300	—	1,300	—	— %	
300 Purchased Services	16,805	16,805	—	16,805	—	— %	
Subtotal	387,287	417,366	—	430,395	13,029	3.12 %	

New
Requests

	Request Description	Requested Amount	Rating	Mayor's Funded					City Council Funded					
				Required	Approved: Tax Funded	Subtotal Tax Funded	Non-Tax Funded	Total Funded	Tax Revenue Funded	Non-Tax Funded	Amendments			
General Fund														
City Council														
1	Big Sky Rail Passenger Authority Contribution	6,000	Replacement	1	—	6,000	6,000	—	6,000	—	—			
2	Montana Human Rights Navigation Project	106,454	New Program	—	—	—	—	—	—	—	—			
Mayor														
1	Strategic plan facilitation	3,000	Maintain Level of Service	—	—	—	—	—	—	—	—			
2	2023 Legislative Session Lobbying & Tracking	41,000	New Program	1	—	—	—	41,000	41,000	—	—			

FY 2023 Budget

Budget Documents

Overview of Budgeted Resources Projected Changes in Fund & Working Capital Balances All Funds (aka City Budget All Funds)

OVERVIEW OF BUDGETED RESOURCES											
PROJECTED CHANGES IN FUND AND WORKING CAPITAL BALANCES											
DETAIL OF ALL FUNDS											
Fiscal Year 2022 - 2023											
FY 2023											
Fund #	Fund Name	Audited Beginning Fund Balance July 1, 2021	Projected Revenues FY 2022	Projected Expenditures FY 2022	Projected Beginning Balances July 1, 2022	Estimated Revenues					Projected Ending Balances June 30, 2023
GENERAL FUND						Taxes or Assessment	Non-Tax	Transfers In	Transfers Out	Budgeted Expenditures	Committed Expenditure Savings
1000	General Fund	7,653,831	67,798,383	(72,558,773)	2,893,441	29,907,376	34,713,227	6,024,691	3,019,215	67,843,922	(1,331,906)
1211	Park Acquisition and Development Fund	603,304	234,000	—	837,304	—	150,000	—	—	250,000	—
1212	Park Enterprise Fund	543,028	50,000	(20,000)	573,028	—	24,000	—	—	332,360	—
1216	Parks Recreation Trails Forestry Land Memorial	767,308	100,000	(55,000)	812,308	—	287,000	10,000	—	937,826	—
1217	Parks City Life Gym	19,760	5,000	—	24,760	—	—	—	—	—	24,760
1219	Fort Missoula Regional Park - Recreation	181,877	493,941	(274,419)	650,729	—	310,119	21,020	—	403,250	—
1221	Fort Missoula Regional Park - Maintenance	843,512	679,537	(182,271)	1,340,778	—	307,807	390,680	—	690,184	—
1225	All Hazards Fund	824,647	1,500,000	(1,000,000)	1,324,647	—	4,000,000	—	—	3,474,714	—
1241	Cemetery Niche Wall & Memorials Fund	52,461	—	(52,461)	—	—	—	—	—	—	—

Budget appropriations resolution source document

Budget Documents

Line-Item Budget

ALL FUNDS + ALL ACTIVITIES

INFORMATION TECHNOLOGIES DEPARTMENT BUDGET

FUND: General Fund

ACCOUNTING CODE: 1000.224

	ACTIVITY NAME: ACTIVITY CODE:		Information Technologies 410580		GIS 411060	
	Grand Total Baseline	Grand Total Baseline & Changes	Baseline	Proposed Changes	Baseline	Proposed Changes
PERSONAL SERVICES						
110 Salaries and Wages	903,179	903,179	598,839	-	304,340	-
115 Salaries/Health Insurance Benefit	-	-	-	-	-	-
120 Overtime/Termination	-	-	-	-	-	-
121 Outside Hire Overtime	-	-	-	-	-	-
130 Other Contributions	4,768	4,768	4,768	-	-	-
133 Education Compensation	-	-	-	-	-	-
140 Employer Contributions	334,506	334,506	219,523	-	114,983	-
141 State Retirement Contributions	906	906	601	-	305	-
150 State Retirements	-	-	-	-	-	-
N/A N/A	-	-	-	-	-	-
N/A N/A	-	-	-	-	-	-
TOTAL PERSONAL SERVICES	1,243,359	1,243,359	823,731	-	419,628	-
SUPPLIES						
210 Office Supplies	5,235	5,235	1,735		3,500	
220 Operating Supplies	14,525	14,525	12,525		2,000	
230 Repair/Maintenance	4,240	4,240	2,100		2,140	
231 Gasoline	750	750	250		500	
235 Vehicle Repair & Maintenance	-	-	-		-	
240 Other Supplies	2,900	2,900	1,900		1,000	
250 Supplies For Resale	-	-	-		-	
N/A N/A	-	-	-		-	
N/A N/A	-	-	-		-	
TOTAL SUPPLIES	27,650	27,650	18,510	-	9,140	-

Budget Resolutions

Appropriations Resolution

A resolution fixing the annual appropriations and the Capital Improvement Program for the City of Missoula as set forth in the Fiscal Year 2023 Budget and Capital Improvement Program, including workplans & budgets for:

The Tourism Business Improvement District (TBID)

The Business Improvement District (BID)

The Park District #1 & The Road District #1

Fee Increases

Increasing fees:

1. Business Licensing
2. Fire inspection, plan checking, pyrotechnic display and police and special event fees
3. Wastewater industrial interceptor variance permit

Tax Levies & Assessments

1. General and special taxes for municipal and administrative purposes
2. A resolution levying taxes on the lots, pieces and parcels of land located in the Downtown Business Improvement District A resolution levying annual assessments on the hotels located in the Tourism Business Improvement District of the City of Missoula
3. Road and Park District assessments
4. Other assessments: street lighting, street maintenance, sidewalk assessments, and snow and weed removal

FY 2023 Budget Calendar

June 15: Mayor's Strategic priorities outlined

June 29: Mayor presents executive budget
Budget Process

July 13: PWMI, Central Services (incl. Fleet, IT, Clerk, Facilities, general Central Services)

July 20: Human Resources, Parking Commission, Fire, Parks, Community Planning Development & Innovation

July 27: Police, Attorney, Health Department, Animal Control, TBID & BID

August 1: Taxable values due from State

August 3: Missoula Redevelopment Agency

August 8: Public hearing to assess street maintenance district assessments

August 10: Wrap-up on revenues and Community Improvement Program
Council Deliberations

August 15: Budget Public Hearing Opens

August 17: Council deliberations

August 22: Budget public hearing final consideration - Last date to approve budget

August 29: Public hearing on resolutions for Road, Park, TBID & BID assessments



FY 2023 BUDGET

END