



# FY 2023 BUDGET

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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.

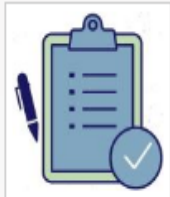
GOVERNMENTAL FUNDS	PROPRIETARY FUNDS	COMPONENT UNIT FUNDS	FIDUCIARY FUNDS
<ul style="list-style-type: none"><li>• <b>General Fund</b> (s)</li><li>• Special Revenue Funds<ul style="list-style-type: none"><li>• <b>Road District</b></li><li>• <b>Park District</b></li><li>• Multiple others</li></ul></li><li>• Debt Service Funds</li><li>• Capital Project Funds</li></ul>	<ul style="list-style-type: none"><li>• Enterprise Funds<ul style="list-style-type: none"><li>• Utilities</li><li>• Water</li><li>• Wastewater</li><li>• Storm Water</li></ul></li><li>• Internal Service Funds<ul style="list-style-type: none"><li>• Employee Benefit Fund</li></ul></li></ul>	<ul style="list-style-type: none"><li>• Missoula Redevelopment Agency</li><li>• Missoula Parking Commission</li><li>• Business Improvement District (BID)</li><li>• Tourism Business Improvement District (TBID)</li></ul>	<ul style="list-style-type: none"><li>• Funds that account for assets held by a governmental unit in a trustee capacity</li></ul> <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 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
<b>General Fund (primary)</b>									
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
<b>Total Revenues</b>	<b>59,480,813</b>	<b>62,722,496</b>	<b>61,220,858</b>	<b>70,107,686</b>	<b>70,479,753</b>	<b>67,798,383</b>	<b>58,777,000</b>	<b>70,683,295</b>	<b>70,683,295</b>
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
<b>Net Expenditures</b>	<b>(63,709,716)</b>	<b>(61,077,657)</b>	<b>(64,425,155)</b>	<b>(75,767,071)</b>	<b>(76,532,960)</b>	<b>(72,558,773)</b>	<b>(64,166,149)</b>	<b>(69,569,231)</b>	<b>(69,569,231)</b>
<b>Net Income (Loss)</b>	<b>(4,228,903)</b>	<b>1,644,838</b>	<b>(3,204,297)</b>	<b>(5,659,385)</b>	<b>(6,053,207)</b>	<b>(4,760,390)</b>	<b>(5,389,149)</b>	<b>1,114,064</b>	<b>1,114,064</b>
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	—	—	—
<b>Ongoing Net Income (Loss)</b>	<b>(6,682,324)</b>	<b>(3,846,437)</b>	<b>(1,576,334)</b>	<b>(3,090,966)</b>	<b>(3,484,788)</b>	<b>(1,996,810)</b>	<b>(5,389,149)</b>	<b>(3,237,778)</b>	<b>(3,237,778)</b>
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
<b>Ending Fund Balance</b>	<b>1,780,089</b>	<b>7,653,830</b>	<b>5,904,630</b>	<b>3,449,542</b>	<b>1,600,624</b>	<b>2,893,440</b>	<b>(2,495,709)</b>	<b>4,007,504</b>	<b>4,007,504</b>
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*

# Budget Documents

**Baseline  
changes**

## CITY OF MISSOULA, MONTANA

### Changes to Baseline Budgets - major operating funds

Department		FY 2021 Adopted & Amended	FY 2022 Adopted & Amended	FY 2022 Carry- forwards (One Times)	FY 2023 Proposed	Difference	% change	Notes (May include carry-forward explanations here)
<b>GENERAL FUND</b>								
<b>City Council</b>								
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**

## CITY OF MISSOULA, MONTANA

FY 2023

### New Requests & Tax Scenarios

				Mayor's Funded					City Council Funded		
Request Description				Requested Amount	Rating	Required	Approved: Tax Funded	Subtotal Tax Funded	Non-Tax Funded	Total Funded	Tax Revenue Funded
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	—

# 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						
						Estimated Revenues						
		Audited Beginning Fund Balance July 1, 2021	Projected Revenues FY 2022	Projected Expenditures FY 2022	Projected Beginning Balances July 1, 2022	Taxes or Assessment	Non-Tax	Transfers In	Transfers Out	Budgeted Expenditures	Committed Expenditure Savings	Projected Ending Balances June 30, 2023
Fund #	Fund Name											
GENERAL FUND												
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)	4,007,505
1211	Park Acquisition and Development Fund	603,304	234,000	—	837,304	—	150,000	—	—	250,000	—	737,304
1212	Park Enterprise Fund	543,028	50,000	(20,000)	573,028	—	24,000	—	—	332,360	—	264,668
1216	Parks Recreation Trails Forestry Land Memorial	767,308	100,000	(55,000)	812,308	—	287,000	10,000	—	937,826	—	171,482
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	—	578,618
1221	Fort Missoula Regional Park - Maintenance	843,512	679,537	(182,271)	1,340,778	—	307,807	390,680	—	690,184	—	1,349,081
1225	All Hazards Fund	824,647	1,500,000	(1,000,000)	1,324,647	—	4,000,000	—	—	3,474,714	—	1,849,933
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

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END