



# FY 2024 BUDGET

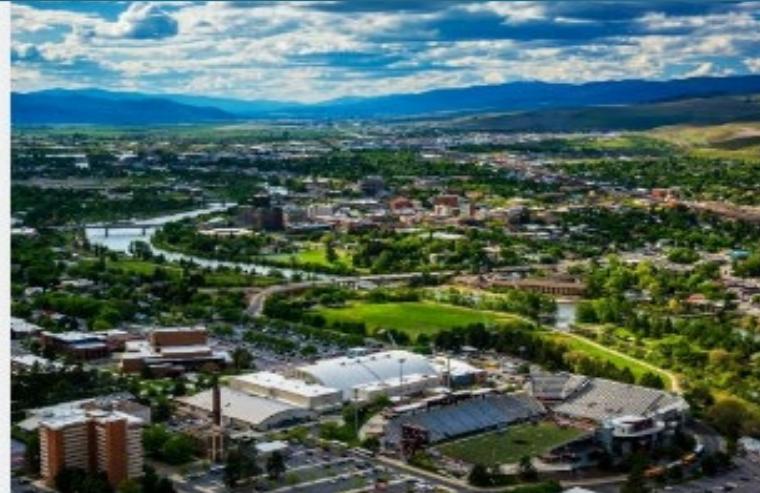
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Budget Guide

# What is “the Budget?”

The budget is a plan for the provision of services and capital assets over a fiscal year.

The budget is guided by the **strategic plan**.



## CITY OF MISSOULA STRATEGIC PLAN

The City of Missoula's new strategic plan for FY 2024-2026 will guide the City and its residents through the summer budget process and beyond. We strive to be more efficient at delivering our core services while finding new, innovative ways to serve.

<https://www.ci.missoula.mt.us/DocumentCenter/View/66300/Strategic-Plan-2024-2026>

# How do I find budget information?

*Documents are updated throughout the budget presentation process.* Check back often!

*Documents will be uploaded to the City website budget page as changes are made.*

*These are located here: <http://www.ci.missoula.mt.us/3196/FY2024-Preliminary-Budget>*



Home > Departments > Financial Services > Budget > FY2024 Preliminary B

## FY2024 Preliminary Budget

*You can visit  
**ENGAGE  
MISSOULA** for  
summarized  
budget info and  
public comment  
options.*

Engage page is linked on the front page of the City website.



### ENGAGE MISSOULA

Join the conversation! Visit [www.EngageMissoula.com](http://www.EngageMissoula.com) to learn about and comment on City projects and initiatives. [Engage...](#)

# What makes up the budget?

**CITY OF MISSOULA**

**Changes to Baseline Budgets - major**

**Baseline changes**

Department	Adopted & Amended	Adopted & Amended	Carry-forwards (One Times)	Proposed	Difference
<b>GENERAL FUND</b>					
<b>City Council</b>					
100 Personnel Services	369,182	399,261	—	412,290	
200 Supplies	1,300	1,300	—	1,300	
300 Purchased Services	16,805	16,805	—	16,805	
Subtotal	387,287	417,366	—	430,395	
<b>Mayor</b>					
100 Personnel Services	598,736	624,417	—	641,217	
200 Supplies	2,732	2,732	—	2,732	
300 Purchased Services	82,629	148,629	100,000	48,629	
900 Capital Outlay	11,000	—	—	—	
Subtotal	695,097	775,778	100,000	692,578	
<b>Human Resources</b>					
100 Personnel Services	750,519	—	—	—	
200 Supplies	1,850	—	—	—	
300 Purchased Services	107,465	—	—	—	
900 Capital Outlay	—	—	—	—	
Subtotal	859,834	1	—	—	
<b>CITY OF MISSOULA</b>					
<b>CAPITAL IMPROVEMENT</b>					
<b>FY 2023 - FY 2027</b>					
<b>Core Operating Vehicles &amp; Equipment</b>					

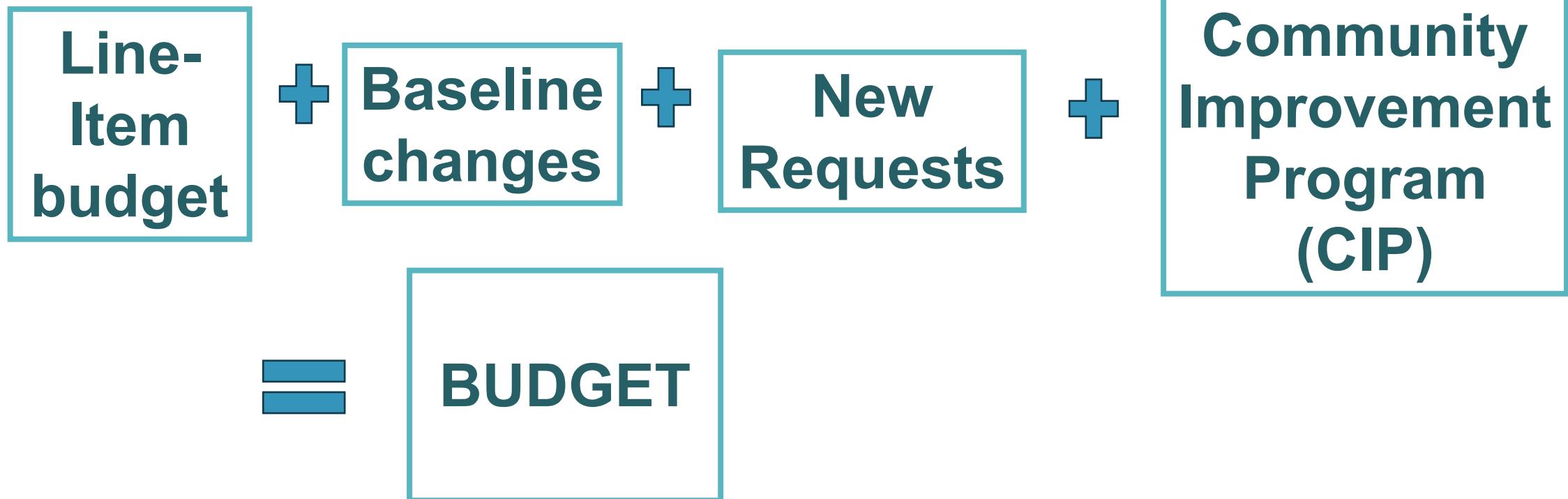
# Community Investment Program

## FY 2024 Budget

# How do I “read” the budget?

The City of Missoula budgets for more than \$200 million of revenues and expenditures over 173 funds.

*Four summary documents comprise the budget.*



# Line-Item Budget

<b>FINANCE DEPARTMENT BUDGET</b> <b>FUND: General Fund</b> <b>ACCOUNTING CODE: 1000.240</b>				This activity accounts for all finance department activity including Accounts Payable, Accounts Receivable, Cash Management, Payroll, Financial Reporting, and Budgeting activities.	
	<b>ACTIVITY NAME:</b> <b>ACTIVITY CODE:</b>		<b>Finance Administration</b> <b>410510</b>		
	Grand Total Baseline	Grand Total Baseline & Changes	Baseline	Proposed Changes	
<b>PERSONAL SERVICES</b>					
110 Salaries and Wages	901,895	901,895	901,895		
120 Overtime/Termination	1,000	1,000	1,000		
140 Employer Contributions	352,321	352,321	352,321		
141 State Retirement Contributions	903	903	903		
<b>TOTAL PERSONAL SERVICES</b>	<b>1,256,119</b>	<b>1,256,119</b>	<b>1,256,119</b>	<b>—</b>	
<b>SUPPLIES</b>					
210 Office Supplies	5,857	7,500	5,857	1,643	
220 Operating Supplies	3,043	10,000	3,043	6,957	
230 Repair/Maintenance	50	50	50		
<b>TOTAL SUPPLIES</b>	<b>8,950</b>	<b>17,550</b>	<b>8,950</b>	<b>8,600</b>	

**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	Taxes or Assessment	Non-Tax	Transfers In	Transfers Out	Budgeted Expenditures	Committed Expenditure Savings	Projected Ending Balances June 30, 2023
<b>GENERAL FUND</b>													
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

## Montana Code Annotated 2021

### TITLE 7. LOCAL GOVERNMENT

#### CHAPTER 6. FINANCIAL ADMINISTRATION AND TAXATION

##### Part 40. Local Government Budget Act

###### **7-6-4003. Budget and levies supplied to department of administration.**

A local government shall submit a complete copy of the final budget together with a statement of tax levies to the department of administration by the later of October 1 or 60 days after receipt of taxable values from the department of revenue.

**Taxable value enables the City calculate the tax levy and determine levels of tax revenue to fund operations.**

**15-10-420. Procedure for calculating levy.** <> The maximum number of mills that a governmental entity may impose is established by calculating the number of mills required to generate the amount of property tax actually assessed in the governmental unit in the prior year based on the current year taxable value, less the current year's newly taxable value, plus one-half of the average rate of inflation for the prior 3 years.



# FY 2024 BUDGET

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end