



FY 2024 BUDGET

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>



*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 to learn about and
comment on City projects and
initiatives. **Engage...**

What makes up the budget?

CITY OF MISSOULA						CITY OF MISSOULA, MONTANA FY 2023			New Requests							
Changes to Baseline Budgets - major						New Requests & Tax Scenarios										
Department		Adopted & Amended	Adopted & Amended	Carry-forwards (One Times)	Proposed	Diff	Request Description	Requested Amount	Rating	Mayor's Funded						
										Required	Approved: Tax Funded	Subtotal Tax Funded	Non-Tax Funded	Total Funded		
GENERAL FUND						General Fund										
City Council						City Council										
1	100	Personnel Services	369,182	399,261	—	412,290	1	Big Sky Rail Passenger Authority Contribution	6,000	Replacement	1	—	6,000	6,000	—	6,000
	200	Supplies	1,300	1,300	—	1,300	2	Montana Human Rights Navigation Project	106,454	New Program		—	—	—	—	—
	300	Purchased Services	16,805	16,805	—	16,805										
		Subtotal	387,287	417,366	—	430,395										
2	Mayor															
	100	Personnel Services	598,736	624,417	—	641,217	1	Contracted Security Services	104,623	Required		104,623	—	104,623	—	104,623
	200	Supplies	2,732	2,732	—	2,732	2	Ongoing Funding for NeoGov applicant tracking system	15,460	Required		15,460	—	15,460	—	15,460
	300	Purchased Services	82,629	148,629	100,000	48,629	3	Baseline increase for disaster preparedness/continuity of business and EAP contract increase	11,800	Required		11,800	—	11,800	—	11,800
	900	Capital Outlay	11,000	—	—	—	4	Professional Development	20,000	Expand Level of Service		—	—	—	—	—
		Subtotal	695,097	775,778	100,000	692,578										
2	Human Resources															
	100	Personnel Services	750,519													
	200	Supplies	1,850													
	300	Purchased Services	107,465													
	900	Capital Outlay	—													
		Subtotal	859,834													

Baseline changes

Community Investment Program

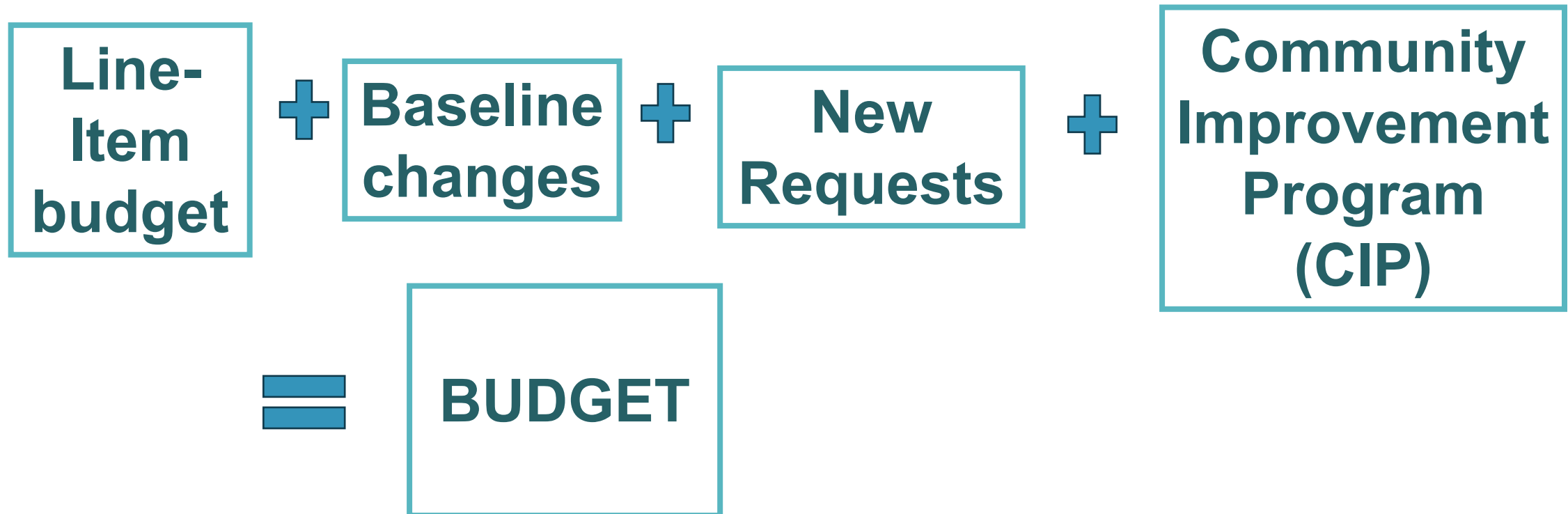
CITY OF MISSOULA						Mayors Budget		FY 2023 Funded Amount	TOTAL		
CAPITAL IMPROVEMENT PLAN			Department	Rating	Funded Prior Year	Approved	Funded		TOTAL	FY 2023	FY 2024
FY 2023 - FY 2027											
Core Operating Vehicles & Equipment											
Core Operating Vehicles & Equipment			Other	Replacement							
Proposed Debt Service											
Administrative											
Case Management Database Procurement			Attorney	Required	Y				143,800	143,800	
IT Ongoing Equipment replacement			Information Technologies	Required	Y				625,500	625,500	
Financial Management & Reporting Software			Finance/Treasurer	Required	Y				950,000	950,000	
Reroof Missoula City Shops			Facility Maintenance	Replacement	N	N	N		900,000	900,000	
Courtroom #3 Addition to City Hall			Facility Maintenance	Urgent	N				290,406	290,406	
Federal Building Rehabilitation			Administration	Expansion	TBD				16,348,620	348,620	

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

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

ALL BUDGETED FUNDS

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

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

end
