

# City of Missoula, Montana

**FY 2024**

## Budget Analysis

	FY 2023				FY 2024		
	Baseline	Mayor Funded	Budget: Adopted + Amended to Date	Projections & Adjustments *	Baseline	Mayor Funded	W/ Council Changes
<b>General Fund (primary)</b>							
Property Tax Levy	25,719,893	29,716,086	29,716,086	29,898,292	29,966,384	31,440,248	31,440,248
Motor Vehicle & Other Taxes	2,394,080	2,394,080	2,394,080	2,696,449	2,520,500	2,520,500	2,520,500
Non-Tax Revenues	24,490,082	30,997,966	31,043,255	30,805,821	25,231,563	32,402,957	32,422,957
Transfers In	5,846,280	6,114,465	6,193,738	6,304,981	6,153,415	6,983,832	6,983,832
<b>Total Revenues</b>	<b>58,450,335</b>	<b>69,222,597</b>	<b>69,347,159</b>	<b>69,705,543</b>	<b>63,871,862</b>	<b>73,347,537</b>	<b>73,367,537</b>
Budgeted Expenditures	(65,030,893)	(71,377,189)	(71,652,427)	(69,442,260)	(68,152,814)	(75,420,055)	(75,440,055)
Committed Expenditure Savings	1,331,906	1,331,906	1,331,906	—	1,331,906	1,583,676	1,583,676
<b>Net Expenditures</b>	<b>(63,698,987)</b>	<b>(70,045,283)</b>	<b>(70,320,521)</b>	<b>(69,442,260)</b>	<b>(66,820,908)</b>	<b>(73,836,378)</b>	<b>(73,856,378)</b>
<b>Net Income (Loss)</b>	<b>(5,248,652)</b>	<b>(822,686)</b>	<b>(973,362)</b>	<b>263,283</b>	<b>(2,949,046)</b>	<b>(488,841)</b>	<b>(488,841)</b>
One-time Revenues in base	—	(5,610,719)	(5,645,719)	(7,498,159)	—	(6,803,141)	(6,823,141)
One-time Expenditures in base	—	3,451,896	3,486,896	4,397,778	—	3,803,141	3,823,141
One-time Fund Balance Funded Expenditures	—	—	—	—	—	746,785	766,785
<b>Ongoing Net Income (Loss)</b>	<b>(5,248,652)</b>	<b>(2,981,509)</b>	<b>(3,132,185)</b>	<b>(2,837,098)</b>	<b>(2,949,046)</b>	<b>(2,742,056)</b>	<b>(2,722,056)</b>
Beginning Fund Balance	4,868,631	4,868,631	3,682,423	3,682,423	3,945,706	3,945,706	3,945,706
<b>Ending Fund Balance</b>	<b>(380,021)</b>	<b>4,045,945</b>	<b>2,709,061</b>	<b>3,945,706</b>	<b>996,660</b>	<b>3,456,865</b>	<b>3,456,865</b>
Fund Balance Target @ 7% Ongoing Revenues	3,886,794	4,248,102	4,254,372	4,149,788	4,009,630	4,196,708	4,196,708
Target Fund Balance Surplus (Deficit)	(4,266,816)	(202,158)	(1,545,310)	(204,082)	(3,012,971)	(739,843)	(739,843)

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	Baseline	Mayor Funded	Budget: Adopted + Amended to Date	Projections & Adjustments *	Baseline	Mayor Funded	W/ Council Changes
<b>Road District Fund</b>							
Assessments	6,602,790	6,857,820	6,882,820	6,893,433	8,739,589	9,472,533	9,472,533
Other Revenues	2,025,515	2,310,515	2,025,515	1,912,173	1,990,232	2,257,232	2,257,232
Transfers In	2,486,639	2,509,971	2,794,971	2,794,971	2,539,324	2,539,324	2,539,324
<b>Total Revenues</b>	<b>11,114,944</b>	<b>11,678,306</b>	<b>11,703,306</b>	<b>11,600,577</b>	<b>13,269,145</b>	<b>14,269,089</b>	<b>14,269,089</b>
<b>Total Expenditures</b>	<b>(11,114,944)</b>	<b>(11,674,512)</b>	<b>(11,490,907)</b>	<b>(11,399,277)</b>	<b>(13,269,145)</b>	<b>(14,314,206)</b>	<b>(14,314,206)</b>
<b>Net Income (Loss)</b>	<b>—</b>	<b>3,794</b>	<b>212,399</b>	<b>201,300</b>	<b>—</b>	<b>(45,117)</b>	<b>(45,117)</b>
One-time Revenues in base	(306,630)	(325,930)	(19,300)	(19,300)	—	(267,000)	(267,000)
One-time Expenditures in base	—	19,300	19,300	19,300	—	267,000	267,000
One-time Fund Balance Funded Expenditures	—	248,000	19,538	19,538	—	45,117	45,117
<b>Ongoing Net Income (Loss)</b>	<b>(306,630)</b>	<b>(54,836)</b>	<b>231,937</b>	<b>220,838</b>	<b>—</b>	<b>—</b>	<b>—</b>
Beginning Fund Balance	346,659	346,659	868,121	868,121	1,069,421	1,069,421	1,069,421
<b>Ending Fund Balance</b>	<b>346,659</b>	<b>350,453</b>	<b>1,080,520</b>	<b>1,069,421</b>	<b>1,069,421</b>	<b>1,024,304</b>	<b>1,024,304</b>

7% = \$ 1,001,994  
22,310

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	Baseline	Mayor Funded	Budget: Adopted + Amended to Date	Projections & Adjustments *	Baseline	Mayor Funded	W/ Council Changes
<b>Park District Fund</b>							
Assessments	6,917,074	7,202,828	7,202,828	7,202,828	8,057,530	8,859,033	8,880,733
Other Revenues	1,911,232	2,160,801	1,966,732	2,427,326	2,078,646	2,391,376	2,391,376
Transfers In	941,320	1,011,316	1,011,316	1,011,316	1,262,273	1,262,273	1,262,273
<b>Total Revenues</b>	<b>9,769,626</b>	<b>10,374,945</b>	<b>10,180,876</b>	<b>10,641,470</b>	<b>11,398,449</b>	<b>12,512,682</b>	<b>12,534,382</b>
Add GF Parks							
Expenditures	9,769,627	11,297,591	11,641,996	10,874,587	11,302,182	13,627,182	13,627,182
<b>Total Expenditures</b>	<b>(9,769,627)</b>	<b>(11,297,591)</b>	<b>(11,641,996)</b>	<b>(10,874,587)</b>	<b>(11,302,182)</b>	<b>(13,627,182)</b>	<b>(13,627,182)</b>
<b>Net Income (Loss)</b>	<b>(1)</b>	<b>(922,646)</b>	<b>(1,461,120)</b>	<b>(233,117)</b>	<b>96,267</b>	<b>(1,114,500)</b>	<b>(1,092,800)</b>
One-time Revenues in base	—	(514,161)	536,151	536,151	—	(2,400)	(2,400)
One-time Expenditures in base	—	514,161	(536,151)	(536,151)	—	2,400	2,400
One-time Fund Balance Funded Expenditures	—	1,009,498	1,009,498	1,009,498	—	1,114,500	1,114,500
<i>Ongoing Fund Balance Funded Expenditures</i>			—	—	—	—	—
<b>Ongoing Net Income (Loss)</b>	<b>(1)</b>	<b>86,852</b>	<b>(451,622)</b>	<b>776,381</b>	<b>96,267</b>	<b>—</b>	<b>21,700</b>
Beginning Fund Balance	1,978,966	1,978,966	2,569,508	2,569,508	2,336,392	2,336,392	2,336,392
<b>Ending Fund Balance</b>	<b>1,978,965</b>	<b>1,056,320</b>	<b>1,108,388</b>	<b>2,336,392</b>	<b>2,432,659</b>	<b>1,221,892</b>	<b>1,243,592</b>

\* Projections are subject to change until audit

7% = \$ 875,888  
346,004