

City of Missoula, Montana

FY 2025 Budget Analysis

	FY 2023		FY 2024			FY 2025			
	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	29,716,086	29,852,997	29,966,384	31,440,248	31,440,248	31,440,248	31,760,694	32,702,564	32,702,564
Motor Vehicle & Other Taxes	2,044,080	2,224,181	2,520,500	2,520,500	2,170,500	2,731,813	2,680,000	2,680,000	2,680,000
Non-Tax Revenues	31,393,255	30,937,151	25,231,563	32,472,878	34,092,970	32,958,585	28,673,014	35,248,879	35,248,879
Transfers In	6,193,738	6,228,554	6,153,415	6,933,911	6,947,861	6,935,311	10,181,429	13,561,782	13,561,782
Total Revenues	69,347,159	69,242,884	63,871,862	73,367,537	74,651,579	74,065,957	73,295,138	84,193,224	84,193,224
Budgeted Expenditures	(71,652,427)	(70,163,655)	(68,152,814)	(75,440,055)	(76,668,129)	(73,780,020)	(77,370,576)	(86,306,990)	(86,306,990)
Committed Expenditure Savings	—	—	1,331,906	1,583,676	1,583,676	—	1,331,906	1,583,676	1,583,676
Net Expenditures	(71,652,427)	(70,163,655)	(66,820,908)	(73,856,378)	(75,084,453)	(73,780,020)	(76,038,670)	(84,723,314)	(84,723,314)
Net Income (Loss)	(2,305,268)	(920,771)	(2,949,046)	(488,841)	(432,873)	285,937	(2,743,532)	(530,090)	(530,090)
One-time Revenues in base	(7,320,118)	(6,292,096)	—	(6,803,141)	(6,823,141)	(6,983,374)	—	(5,454,784)	(5,454,784)
One-time Expenditures in base	3,923,827	5,009,196	—	3,803,141	3,823,141	5,210,366	—	2,925,555	2,925,555
One-time Fund Balance Funded Expenditures	—	—	—	746,785	—	—	—	5,000	5,000
Ongoing Net Income (Loss)	(5,701,559)	(2,203,672)	(2,949,046)	(2,742,056)	(3,432,873)	(1,487,070)	(2,743,532)	(3,054,320)	(3,054,320)
Beginning Fund Balance	3,682,423	3,682,424	2,336,392	2,336,392	2,761,652	2,761,652	2,531,672	2,531,672	2,531,672
Restricted for Carryforwards	—	—	—	—	(515,917)	(515,917)	—	—	—
Ending Fund Balance	1,377,155	2,761,652 *	(612,655)	1,847,550	2,328,779	2,531,672	(211,860)	2,001,582	2,001,582
Fund Balance Target @ 7% Ongoing Revenues	4,137,164	4,201,826	4,266,301	4,454,779	4,543,262	4,491,052	4,499,811	4,880,842	4,880,842
Target Fund Balance Surplus (Deficit)	(2,760,009)	(1,440,174)	(4,878,956)	(2,607,228)	(2,214,483)	(1,959,380)	(4,711,671)	(2,879,260)	(2,879,260)

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	Final Amended Budget	Audited Year End Actuals	Baseline	Mayor Funded	Budget: Adopted + Amended to Date	Projections & Adjustments *	Baseline	Mayor Funded	W/ Council Changes
Road District Fund									
Assessments	6,882,820	6,874,522	8,739,589	9,472,533	9,472,533	9,443,712	9,966,040	10,317,800	10,317,800
Other Revenues	2,149,238	2,504,376	1,990,232	2,257,232	2,257,232	2,254,642	2,224,607	2,224,607	2,224,607
Transfers In	2,799,410	2,756,351	2,539,324	2,539,324	2,539,324	2,539,624	2,786,930	2,786,930	2,786,930
Total Revenues	11,831,468	12,135,249	13,269,145	14,269,089	14,269,089	14,237,978	14,977,577	15,329,337	15,329,337
Operating Expenditures	11,717,224	10,916,110	13,269,145	14,314,206	14,269,089	14,196,698	14,977,577	15,553,122	15,553,122
CIP Expenditures	—	—	—	—	—	—	—	570,827	570,827
Total Expenditures	(11,717,224)	(10,916,110)	(13,269,145)	(14,314,206)	(14,269,089)	(14,196,698)	(14,977,577)	(16,123,950)	(16,123,950)
Net Income (Loss)	114,244	1,219,140	—	(45,117)	—	41,280	—	(794,613)	(794,613)
One-time Revenues in base	(408,723)	—	—	(267,000)	(267,000)	(267,000)	—	—	—
One-time Expenditures in base	102,182	—	—	267,000	280,890	280,890	—	—	—
One-time Fund Balance Funded Expenditures	—	—	—	45,117	45,117	45,117	—	688,827	570,827
Ongoing Fund Balance Funded Expenditures	—	—	—	—	—	—	—	105,786	105,786
Ongoing Net Income (Loss)	(192,297)	1,219,140	—	—	59,007	100,287	—	(105,786)	(223,786)
Beginning Fund Balance	868,121	868,121	1,069,421	1,069,421	2,087,261	2,087,261	2,118,641	2,118,641	2,118,641
Restricted for Carryforwards	—	—	—	—	—	(9,900)	—	—	—
Ending Fund Balance	982,365	2,087,261 *	1,069,421	1,024,304	2,087,261	2,118,641	2,118,641	1,324,028	1,324,028

*Matches FY2023 Audited FB

7% = \$ 1,073,054

250,974

City of Missoula, Montana

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	Final Amended Budget	Audited Year End Actuals	Baseline	Mayor Funded	Budget: Adopted + Amended to Date	Projections & Adjustments *	Baseline	Mayor Funded	W/ Council Changes
Park District Fund									
Assessments	7,202,828	7,191,499	8,057,530	8,859,033	8,880,733	8,853,712	9,395,676	10,143,222	10,143,222
Other Revenues	1,966,732	2,423,847	2,078,646	2,391,376	2,391,378	2,667,369	2,369,923	2,989,184	2,989,184
Transfers In	1,011,316	1,011,316	1,262,273	1,262,273	1,262,273	1,262,273	1,494,131	1,630,590	1,630,590
Total Revenues	10,180,876	10,626,662	11,398,449	12,512,682	12,534,384	12,783,354	13,259,730	14,762,996	14,762,996
Operating Expenditures	11,641,996	10,263,076	11,302,182	13,627,182	13,977,582	13,321,181	13,259,730	15,845,977	15,845,977
Total Expenditures	(11,641,996)	(10,263,076)	(11,302,182)	(13,627,182)	(13,977,582)	(13,321,181)	(13,259,730)	(15,845,977)	(15,845,977)
Net Income (Loss)	(1,461,120)	363,586	96,267	(1,114,500)	(1,443,198)	(537,827)	—	(1,082,981)	(1,082,981)
One-time Revenues in base	—	—	—	(2,400)	(142,831)	(142,831)	—	(597,861)	(597,861)
One-time Expenditures in base	—	—	—	2,400	145,231	145,231	—	597,861	597,861
One-time Fund Balance Funded Expenditures	903,466	183,296	—	1,114,500	1,114,500	1,114,500	—	1,082,981	1,082,981
<i>Ongoing Fund Balance Funded Expenditures</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Ongoing Net Income (Loss)	(1,461,120)	363,586	96,267	—	(326,298)	579,073	—	—	—
Beginning Fund Balance	2,569,508	2,569,508	2,336,392	2,336,392	2,933,094	2,933,094	2,136,466	2,136,466	2,136,466
Restricted for Carryforwards	—	—	—	—	—	(258,801)	—	—	—
Ending Fund Balance	1,108,388	2,933,094 *	2,432,659	1,221,892	1,489,895	2,136,466	2,136,466	1,053,485	1,053,485

*Matches FY2023 Audited FB

7% = \$ 1,033,410
20,075