

## RECOMMENDED BUDGET PRACTICES

The City of Missoula is striving to incorporate the recommended practices promulgated by the National Advisory Council on State and Local Budgeting (NACSLB) in its annual budget.

The NACSLB was created to provide tools for governments to improve their budgeting processes and to promote their use. The NACSLB focuses on long-term financial planning and encourages governments to consider the longer consequences of actions to ensure that impacts of budget decisions are understood over a multi-year planning horizon and to assess whether program and service levels can be sustained. Practices encourage the development of organizational goals, establishment of policies and plans to achieve these goals, and allocation of resources through the budget process that are consistent with goals, policies and plans. There is also a focus on measuring performance to determine what has been accomplished with scarce government resources.

Following are excerpts of the NACSLB's budget practice recommendations.

## BUDGET DEFINITION

The budget process consists of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets.

A good budget process is characterized by several essential features.

- Incorporates a long-term perspective
- Establishes linkages to broad goals
- Focuses budgeting decisions on results and outcomes
- Involves and promotes effective communication with stakeholders
- Provides incentives to government management and employees

These key characteristics of good budgeting make clear that the budget process is not simply an exercise in balancing revenues and expenditures one year at a time, but is strategic in nature, encompassing a multi-year financial and operating plan that allocates resources on the basis of identified goals. A good budget process moves beyond the traditional concept of line-item expenditure control, providing incentives

and flexibility to managers that can lead to improved program efficiency and effectiveness.

## MISSION OF THE BUDGET PROCESS

The mission of the budget process is to help decision makers make informed choices about the provision of services and capital assets and to promote stakeholder participation in the process. Communication and involvement with citizens and other stakeholders is stressed. Communication and involvement are essential components of every aspect of the budget process.

## PERFORMANCE BUDGETING

The City of Missoula is moving to a Performance Budgeting approach for the development of its annual operating budget. Performance budgets emphasize the accomplishment of program objectives as opposed to a description of what is going to be purchased by the government.

Performance budgeting involves a shift away from a debate by the City Council of what is going to be purchased toward a debate regarding what is going to be accomplished.

The City of Missoula is in the early stages of its Performance Budgeting efforts. Each department is in the process of identifying performance objectives, identifying and tracking workload indicators, and establishing quantifiable performance measurers. It is anticipated that it will take 3 – 5 years to fully implement the performance budgeting system.

## FINANCIAL TREND ANALYSIS

The budget process begins in the winter with the initial updating of the five-year financial trend analysis for the City as a whole.

Using the latest fiscal, operational, and legislative information, the finance office staff works collaboratively with city departments to update the city's most recent financial trend analysis.

The financial trend analysis assists the City Council and the city administration in focusing on the "Big Picture" of the city's financial operations.

## NEEDS ASSESSMENT PHASE

### Late Winter – Early Spring

Departments have an opportunity to assess current conditions, programs, and needs. Examination of current departmental programs or positions for possible trade-offs, reduction, or elimination is strongly suggested. During this phase, departments are encouraged to thoroughly review all programs and services, assessing their value and priority to the citizens. At the same time, departments are asked to submit requests for new or expanded programs. The first proposals submitted for review are those capital requests that fit within the City's five-year capital improvement program.

From this process, they prepare their preliminary departmental budgets.

## BUDGET DEVELOPMENT AND PRIORITIZATION PHASE

The Finance Department compiles and tabulates the budgetary information submitted by the individual departments and begins the preparation of the preliminary budget in cooperation with the Mayor, City Administrator and the City's CIP and operating budget teams. The needs of the city departments are weighed against projected funds available and a determination must be made as to which services will be included in the final budget. The operating budget includes proposed expenditures and the means of financing them. All capital and operating new requests are scored and ranked by the CIP and operating budget teams.

Within the framework of the City's financial capacity, City Council priorities and departmental needs assessments, budget requests are reviewed and a preliminary City operating budget takes shape.

The purpose of the preliminary budget is to enable the community, stakeholders and the City Commission to comment on a balanced budget well before it is adopted.

## CAPITAL IMPROVEMENTS PROGRAM (CIP) AND ITS RELATIONSHIP TO THE OPERATING BUDGET

The City of Missoula prepares a Capital Improvement Plan (CIP) document separate and apart from the Annual Operating Budget. Unlike the Annual Operating Budget, the CIP is a multi-year capital improvements plan that forecasts, but does not obligate, future spending for all anticipated capital projects.

Whenever the City commits to a CIP plan, there is an associated long-range commitment of operating funds. For this reason, it is important to evaluate capital commitments in the context of their long-range operating impact. Most capital projects affect future operating budgets either positively or negatively due to an increase or decrease in maintenance costs or by providing capacity for new programs to be offered. Such impacts vary widely from project to project and, as such, are evaluated individually during the process of assessing project feasibility.

The multi-year, long-range fiscal analysis also provides an opportunity to review the operating impact of growth-related future capital projects.

## ADOPTION/IMPLEMENTATION PHASE

Public hearings are conducted to enable citizens and other interested parties to comment on the proposed budget. Following the public hearings, the City Council may modify the proposed budget or may adopt it without changes.

The budget and the corresponding property tax mill levy must be adopted by the 3rd Monday in August.

Management control of the budget is maintained by monthly revenue and expenditure reports, whereby departments are able to compare actual results to the budget throughout the fiscal year. In addition, the Finance Director prepares quarterly budget reviews on a city-wide basis, with presentations to the City Council at a public meeting. These budget reviews are aimed at examining expenditure patterns, and recommending corrective action to be taken during the year.

## AMENDING THE BUDGET

The city's budget may be amended during the course of the year, following public notice, a

public hearing, and a majority vote of the City Council. The Finance Director presents an Ordinance to the City Council at a duly noticed public meeting. The Council considers the Ordinance. If approved, a formal public notice is forwarded to the newspaper, setting the date, time, reason, and funding source for the proposed budget amendment. At the public meeting, the Council hears information from the public, Department Heads, and the Finance Department. The City Council considers the Ordinance and may approve, table, or deny the Budget Amendment.

The annual appropriations and transfers out for various departments are controlled and monitored for budgetary compliance at the fund level. Management does not make transfers of appropriations or over-expend appropriations at the department level within a fund without approval of the City Council.

**THE BUDGET CALENDAR**

**January**

Finance Office prepares estimated year end working capital (cash), estimates revenue for the coming year, and adjusts current year's budget to project next year's needs - information presented to City Administration and Budget team. Capital Improvement Program initiated for next fiscal year with press release notifying the public and work shop for all city supervisory staff.

**February**

Finance Office analyses and assimilates proposed capital improvement project (CIP) revenues and expenditures. The CIP is prepared to be reviewed by the CIP budget team. A work shop is held with all supervisory and support staff involved in the operating budget development for next fiscal year. Revenue estimates are made along with salary adjustment parameters and costs for all budgets.

**March**

The CIP budget team meets with all offices who submitted CIP budget requests encompassing requested funding over the next five years. The CIP budget team reviews the scoring of all CIP requests. Referrals are made the the Administration & Finance (A & F) Committee of the City Council to review all CIP budget requests approved for inclusion in the City's CIP. A & F meetings review of the new CIP requests is concluded. Operating Budget meetings are held with the City's operating budget team and all City departments. All funding steams are reviewed and all requests are discussed at length with the budget team that includes the Mayor and City Administrator. The Mayor meets with the budget team to finalize the preliminary budget for the next fiscal year.

**April**

A & F meetings review of the new CIP requests is concluded. The Mayor and budget team meet with all department heads and staff to discuss the Mayor's proposed preliminary budget. All budget appeals are heard by the Mayor, City Administrator and Finance Director. The preliminary budget is referred to the Council Budget Committee of the Whole for discussion. Public hearings are scheduled.

**May**

The budget is presented and the council begins its budget meetings with all City departments and outside agencies who are requesting City support. The public hearings are held open until the budget is adopted in June. Finance Office prepares information for Council to send to Departments. Finance Office updates final adopted budget for final personnel changes and adjustments approved by Council. Final Budget Document preparation is started. The Council also continues to meet with City offices on their budget requests. No decisions are made until the budget deliberations begin, which starts in the first half of May.

**June**

Final Public Meeting held on budget. The City Council continues to take comment on the budget at the public hearings, which are held open until adoption.

The tax levies are estimated and proposed based on reasonable assumptions concerning the economy.

City Council approves Resolutions setting the appropriations.

**July**

Waiting to receive final tax values from the State Department of Revenue.

**August**

Final budget document is published on the web- site either in August or September. Tax levies are set based on the receipt of taxable value certification from the State Department of Revenue

On- going review and monitoring of current year budget.

**September**

On- going review and monitoring of current year budget

Preparations being made for the coming year.

**October**

On- going review and monitoring of current year budget

Preparations being made for the coming

**November**

On- going review and monitoring of current year budget

Preparations being made for the coming

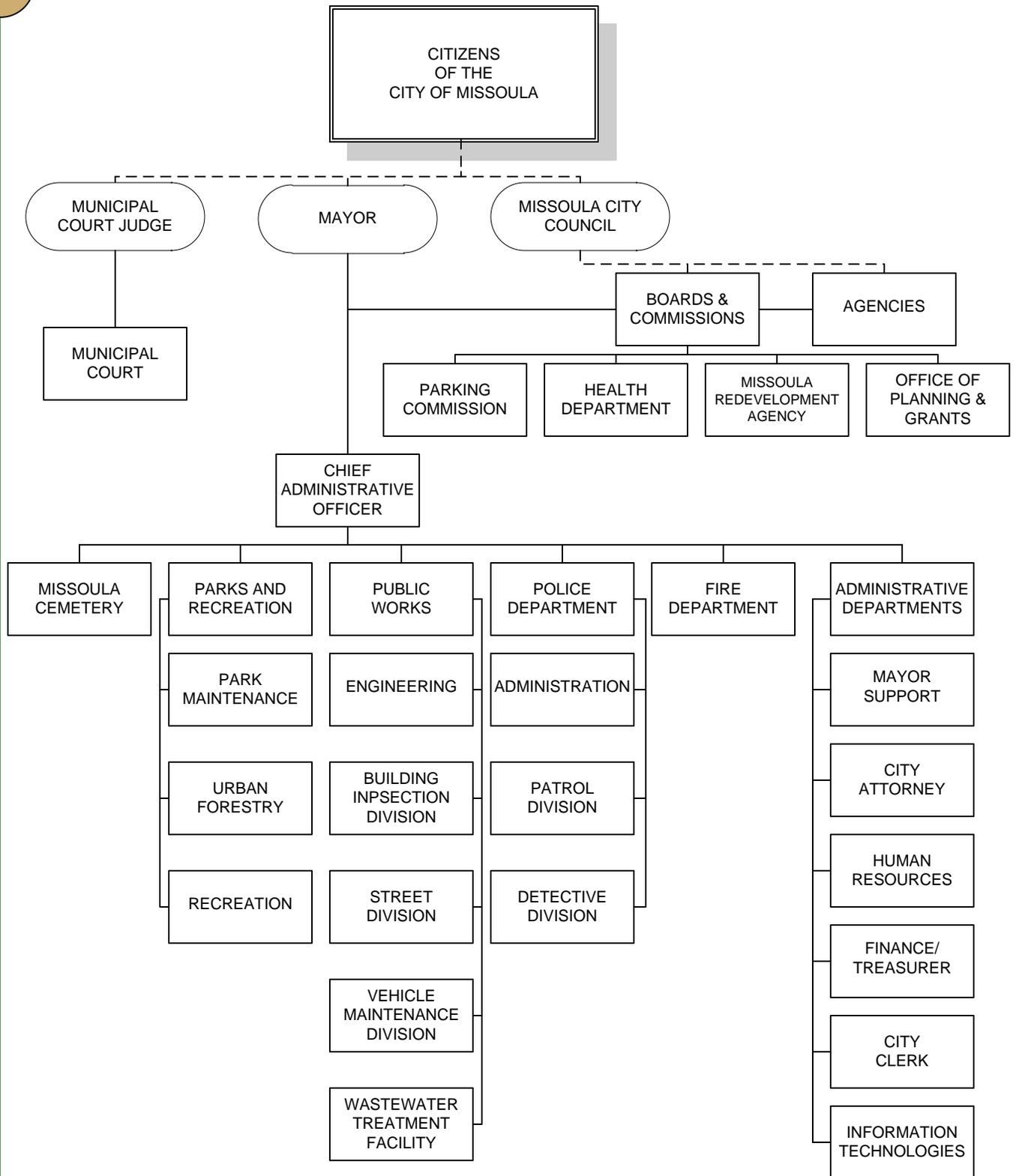
**December**

On- going review and monitoring of current year budget

Preparations being made for the coming



# City of Missoula



**DENOTES ELECTED OFFICIALS**

**CITY OF MISSOULA BUDGET INCREASES FOR FY 2012**

REQUESTED AND FUNDED OPERATING BUDGET INCREASES								
Department	Ranking	Amount	High-Funded	Medium-Not Funded	Low-Not Funded	One-Time Costs	Ongoing Costs	Non-Budgeted Revenues Funded
<b>City Clerk:</b>								
Election Expense - Primary Election	1	\$ 57,390	\$ 57,390			\$ 57,390		\$ 57,390
Election Expense - General Election	1	55,490	55,490			55,490		55,490
Neighborhood Intern	2	1,000	1,000				1,000	1,000
<b>Sub-total</b>		<b>113,880</b>	<b>113,880</b>	<b>-</b>	<b>-</b>	<b>112,880</b>	<b>1,000</b>	<b>113,880</b>
<b>Fire:</b>								
Reimburse Overtime	1	476,666	476,666			476,666		476,666
<b>Sub-total</b>		<b>476,666</b>	<b>476,666</b>	<b>-</b>	<b>-</b>	<b>476,666</b>	<b>-</b>	<b>476,666</b>
<b>Information Technologies:</b>								
Misc Software Enhancements	1	13,675	13,675				13,675	13,675
PC/Server Project	1	70,000	70,000			70,000		70,000
<b>Sub-total</b>		<b>83,675</b>	<b>83,675</b>	<b>-</b>	<b>-</b>	<b>70,000</b>	<b>13,675</b>	<b>83,675</b>
<b>Police:</b>								
Overtime-Outside Hire	1	64,410	64,410			64,410		64,410
<b>Sub-total</b>		<b>64,410</b>	<b>64,410</b>	<b>-</b>	<b>-</b>	<b>64,410</b>	<b>-</b>	<b>64,410</b>
<b>Public Works/Engineering:</b>								
Utility Coordinator	1	56,927	56,927			3,000	53,927	56,927
Safe Routes to School	1	92,500	92,500			92,500		92,500
Bike Ambassador Program/CMAQ	2	32,250	32,250			32,250		32,250
<b>Sub-total</b>		<b>181,677</b>	<b>181,677</b>	<b>-</b>	<b>-</b>	<b>127,750</b>	<b>53,927</b>	<b>181,677</b>
<b>Parks and Recreation</b>								
Vehicle Path GPS Tracking System - GF	1	19,108	19,108			4,456	14,652	19,108
Vehicle Path GPS Tracking System - ARRA	1	15,000	15,000			15,000		15,000
<b>Sub-total</b>		<b>34,108</b>	<b>34,108</b>	<b>-</b>	<b>-</b>	<b>19,456</b>	<b>14,652</b>	<b>34,108</b>
<b>Office of Planning and Grants</b>								
Salary Increase	1	18,836	18,836				18,836	18,836
<b>Sub-total</b>		<b>18,836</b>	<b>18,836</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,836</b>	<b>18,836</b>
<b>Health Department</b>								
Animal Control Transfer Salary Inc 2%	1	9,196	9,196				9,196	9,196
Health Dept Transfer Salary Inc 2%	2	49,855	49,855				49,855	49,855
Immunization Clinic	3	37,966			37,966		37,966	37,966
<b>Sub-total</b>		<b>97,017</b>	<b>59,051</b>	<b>-</b>	<b>37,966</b>	<b>-</b>	<b>97,017</b>	<b>97,017</b>
<b>Non-Departmental:</b>								
Public Art Committee - New Program Request		15,000	-		15,000		15,000	15,000
Protective Inspection		(25,000)	(25,000)				(25,000)	(25,000)
Economic Development		100,000	100,000				100,000	100,000
Health Insurance Reserve Premiums		616,180	616,180				616,180	616,180
Salary Reserve - 3% Non-Union		244,386	244,386				244,386	244,386
Salary Reserve - 3% Police Contract not settled		216,589	216,589				216,589	216,589
<b>Sub-total</b>		<b>1,167,155</b>	<b>1,152,155</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>1,167,155</b>	<b>1,167,155</b>
<b>General Fund Total</b>		<b>2,237,424</b>	<b>2,184,458</b>	<b>-</b>	<b>52,966</b>	<b>871,162</b>	<b>1,366,262</b>	<b>2,237,424</b>
<b>Building:</b>								
New Inspection Vehicle Purchase	1	90,000	90,000			90,000		90,000
<b>Sub-total</b>		<b>90,000</b>	<b>90,000</b>	<b>-</b>	<b>-</b>	<b>90,000</b>	<b>-</b>	<b>90,000</b>
<b>MRA:</b>								
Computer Replacement		2,379	2,379			2,379		2,379
<b>Sub-total</b>		<b>2,379</b>	<b>2,379</b>	<b>-</b>	<b>-</b>	<b>2,379</b>	<b>-</b>	<b>2,379</b>
<b>Grand Total - All Funds</b>		<b>\$ 2,329,803</b>	<b>\$ 2,276,837</b>	<b>\$ -</b>	<b>\$ 52,966</b>	<b>\$ 963,541</b>	<b>\$ 1,366,262</b>	<b>\$ 2,329,803</b>

FY 12 SOURCES & USES OF FUNDS & MILL LEVY CALCULATION

FUND NUMBER	FUND	PROPOSED USES OF FUNDS				PROPOSED SOURCES OF FUNDS				PROPOSED MILL LEVIES			PERCENTAGE CHANGE FY10 TO FY11
		BUDGETED EXPENDITURES	INTER-FUND TRANSFERS OUT	PROJECTED END-OF-YEAR FUND BALANCE	TOTAL FUNDS REQUIRED	ESTIMATED BEGINNING FUND BALANCE	OTHER NON-TAX REVENUES	INTER-FUND TRANSFERS IN	SUBTOTAL	FY12 MILL LEVY (MILL VALUE = 107,578,992)	FY11 MILL LEVY (MILL VALUE = 106,229,033)	PERCENTAGE CHANGE FY10 TO FY11	
1000	GENERAL FUND	42,416,031	1,173,055	1,850,048	45,439,134	2,275,000	18,946,357	4,823,892	19,393,885	19,393,885	179.77	178.65	0.63%
	GENERAL FUND 1000-SUB-TOTALS	42,416,031	1,173,055	1,850,048	45,439,134	2,275,000	18,946,357	4,823,892	19,393,885	19,393,885	179.77	178.65	0.63%
1211	PARK ACQUISITION AND DEVELOPMENT FUND	350,000	-	-	350,000	-	-	-	-	-	-	-	-
1212	PARK ENTERPRISE FUND	182,000	-	-	182,000	-	-	-	-	-	-	-	-
1216	PARKS & RECREATION FORESTRY LANDS MEMORIALS	1,155,225	-	-	1,155,225	-	-	-	-	-	-	-	-
1241	CREMAIN WALL & CEMETERY DONATIONS FUND	2,500	-	43,200	45,700	-	920,225	-	-	-	-	-	-
1242	CEMETERY CARE FUND	10,000	-	3,250,000	3,260,000	-	-	-	-	-	-	-	-
1243	CEMETERY MEMORIAL	2,000	-	1,900	3,900	-	-	-	-	-	-	-	-
1245	TITLE PROJECTS FUND	92,760	43,400	-	136,160	-	-	-	-	-	-	-	-
1396	PROGRAM INCOME REVOLVING LOAN PROGRAM FUND	50,000	-	-	50,000	-	7,000	-	-	-	-	-	-
	OTHER GENERAL FUND ACCOUNTS-SUB-TOTALS	1,844,485	43,400	370,100	2,257,985	1,330,760	927,225	-	-	-	-	-	0.00%
	GRAND TOTAL ALL GENERAL FUND ACCOUNTS	44,260,516	1,216,455	2,220,148	47,697,119	3,605,760	19,873,582	4,823,892	19,393,885	19,393,885	179.77	178.65	0.63%
	SPECIAL REVENUE FUNDS												
2321	IMPACT FEE FUND	1,900,000	-	-	1,900,000	1,000,000	900,000	-	-	-	-	-	-
2365	PUBLIC ART FUND	60,000	-	-	60,000	20,000	40,000	-	-	-	-	-	-
2371	EMPLOYEE HEALTH INSURANCE LEVY FUND	-	1,358,338	-	1,358,338	(88,000)	-	-	1,446,338	1,446,338	15.41	11.19	19.84%
2372	EMPLOYEE HEALTH INSURANCE LEVY FUND (OUTSIDE CAP)	-	2,544,027	-	2,544,027	(79,192)	-	-	2,623,219	2,623,219	24.32	18.41	32.10%
2389	CABLE TELEVISION FRANCHISE FUND	417,000	186,846	-	603,846	-	603,846	-	-	-	-	-	-
2390	DRUG FORFEITURE FUND	28,800	-	-	28,800	15,000	15,800	-	-	-	-	-	-
2394	BUILDING INSPECTION FUND	993,430	-	771,320	1,764,750	615,000	1,149,750	-	-	-	-	-	-
2395	CITY GRANTS & PROGRAM INCOME FUND	2,315	-	-	2,315	2,315	-	-	-	-	-	-	-
2399	DANGEROUS BUILDING DEMOLITION REPAIR FUND	15,000	-	-	15,000	-	15,000	-	-	-	-	-	-
2400	STREET LIGHTING ASSESSMENT FUND	323,627	-	171,000	494,627	171,000	323,627	-	-	-	-	-	-
2500	STREET MAINTENANCE ASSESSMENT FUND	21,288	27,281	-	48,569	-	48,569	-	-	-	-	-	-
2512	ROAD DISTRICT 1	300,000	-	-	300,000	-	300,000	-	-	-	-	-	-
2513	PARKS DISTRICT 1	200,000	-	-	200,000	-	200,000	-	-	-	-	-	-
2820	STATE GAS TAX FUND	605,197	564,000	-	1,169,197	-	1,169,197	-	-	-	-	-	-
2918	LAW ENFORCEMENT BLOCK GRANT FUND	334,264	-	-	334,264	-	334,264	-	-	-	-	-	-
2919	HDTA	668,490	-	-	668,490	668,490	-	-	-	-	-	-	-
2939	CDRG PROGRAM INCOME FUND	700	-	-	700	700	-	-	-	-	-	-	-
2940	CDRG FUND	742,000	-	-	742,000	-	742,000	-	-	-	-	-	-
2941	HOME FUND	643,350	-	-	643,350	-	643,350	-	-	-	-	-	-
2942	ADDI FUND	12,846	-	-	12,846	12,846	-	-	-	-	-	-	-
2944	NEIGHBORHOOD STABILIZATION	2,227,529	-	-	2,227,529	2,227,529	-	-	-	-	-	-	-
2987	FEDERAL/STATE TRANSPORTATION FUND	1,567,520	-	-	1,567,520	-	1,567,520	-	-	-	-	-	-
2988	GRANTS & DONATIONS FUND	4,384,697	-	-	4,384,697	1,171,138	4,163,103	4,456	4,069,557	4,069,557	37.73	29.60	27.47%
	SPECIAL REVENUE FUND SUBTOTALS	15,348,053	4,680,492	942,320	20,970,865	4,680,826	12,216,026	4,456	4,069,557	4,069,557	37.73	29.60	27.47%

FY 12 SOURCES & USES OF FUNDS & MILL LEVY CALCULATION

FUND NUMBER	FUND	PROPOSED USES OF FUNDS				PROPOSED SOURCES OF FUNDS				PROPOSED MILL LEVIES			PERCENTAGE CHANGE FY10 TO FY11	
		BUDGETED EXPENDITURES	INTER-FUND TRANSFERS OUT	END-OF-YEAR FUND BALANCE	TOTAL FUNDS REQUIRED	ESTIMATED BEGINNING FUND BALANCE	OTHER NON-TAX REVENUES	INTER-FUND TRANSFERS IN	SUBTOTAL	PROPERTY TAX REQUIREMENTS	FY12 MILL LEVY (MILL VALUE = 107,878,992)	FY11 MILL LEVY (MILL VALUE = 106,229,033)		
DEBT SERVICE FUNDS														
3065	1998 PUBLIC SAFETY G.O. BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-
3070	1996 OPENSACE G.O. BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-
3075	1997 OPEN SPACE G.O. BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-
3080	1994 FIRE EQUIP/CITY HALL REFUND BONDS/REFUNDED	-	-	-	-	-	-	-	-	-	-	-	-	-
3085	1993 FIRE STATION G.O. BOND/REFUNDED	-	-	-	-	-	-	-	-	-	-	-	-	-
3090	2004 AQUATICS	605,320	-	-	605,320	39,000	-	-	566,320	566,320	5.25	5.25	-	-8.06%
3095	2004B GO FUNDING	258,750	-	-	258,750	32,000	-	-	226,750	226,750	2.10	2.10	-	-14.98%
3096	FIRE STATION G.O. BOND	431,663	-	-	431,663	38,050	-	-	393,613	393,613	3.65	3.65	-	-9.65%
3097	2007 REFUNDING	545,115	-	-	545,115	33,550	-	-	511,565	511,565	4.74	4.74	-	-6.88%
	GENERAL OBLIGATION DEBT SUBTOTAL	1,840,848	-	-	1,840,848	142,600	-	-	1,698,248	1,698,248	15.74	15.74	-	-9.07%
3000	SID REVOLVING FUND	-	101,999	716,246	818,245	750,000	68,245	-	-	-	-	-	-	-
3300	FY00 SIDEWALK & CURB DEBT SERVICE	37,225	-	-	37,225	-	37,225	-	-	-	-	-	-	-
3400	FY01 SIDEWALK & CURB DEBT SERVICE	16,635	-	-	16,635	-	16,635	-	-	-	-	-	-	-
3410	FY02 SIDEWALK & CURB DEBT SERVICE	11,590	-	-	11,590	-	11,590	-	-	-	-	-	-	-
3420	FY03 SIDEWALK & CURB DEBT SERVICE	28,875	-	-	28,875	-	28,875	-	-	-	-	-	-	-
3430	FY04 SIDEWALK & CURB DEBT SERVICE	85,490	-	-	85,490	-	85,490	-	-	-	-	-	-	-
3440	FY05 SIDEWALK & CURB DEBT SERVICE	88,165	-	-	88,165	-	88,165	-	-	-	-	-	-	-
3450	FY06 SIDEWALK & CURB DEBT SERVICE	150,119	-	-	150,119	-	150,119	-	-	-	-	-	-	-
3460	FY07 SIDEWALK & CURB DEBT SERVICE	107,080	-	-	107,080	-	107,080	-	-	-	-	-	-	-
3461	FY08 SIDEWALK & CURB DEBT SERVICE	67,413	-	-	67,413	-	67,413	-	-	-	-	-	-	-
3462	FY09 SIDEWALK & CURB DEBT SERVICE	76,623	-	-	76,623	-	76,623	-	-	-	-	-	-	-
3463	FY10 SIDEWALK & CURB DEBT SERVICE	120,053	-	-	120,053	-	120,053	-	-	-	-	-	-	-
3498	SID 498 DEBT SERVICE	100,940	-	-	100,940	-	100,940	-	-	-	-	-	-	-
3501	SID 501 DEBT SERVICE	28,840	-	-	28,840	-	28,840	-	-	-	-	-	-	-
3503	SID 503 DEBT SERVICE	11,860	-	-	11,860	-	11,860	-	-	-	-	-	-	-
3511	SID 511 DEBT SERVICE	14,520	-	-	14,520	-	14,520	-	-	-	-	-	-	-
3512	SID 512 DEBT SERVICE	146,604	-	-	146,604	-	146,604	-	-	-	-	-	-	-
3513	SID 513 DEBT SERVICE	3,293	-	-	3,293	-	3,293	-	-	-	-	-	-	-
3514	SID 514 DEBT SERVICE	17,101	-	-	17,101	-	17,101	-	-	-	-	-	-	-
3515	SID 515 DEBT SERVICE	788	-	-	788	-	788	-	-	-	-	-	-	-
3517	SID 517 DEBT SERVICE	5,761	-	-	5,761	-	5,761	-	-	-	-	-	-	-
3518	SID 518 DEBT SERVICE	2,442	-	-	2,442	-	2,442	-	-	-	-	-	-	-
3519	SID 519 DEBT SERVICE	6,876	-	-	6,876	-	6,876	-	-	-	-	-	-	-
3520	SID 520 DEBT SERVICE	159,120	-	-	159,120	-	159,120	-	-	-	-	-	-	-
3521	SID 521 DEBT SERVICE	667	-	-	667	-	667	-	-	-	-	-	-	-
3522	SID 522 DEBT SERVICE	1,264	-	-	1,264	-	1,264	-	-	-	-	-	-	-
3524	SID 524 DEBT SERVICE	307,880	-	-	307,880	-	307,880	-	-	-	-	-	-	-
3525	SID 525 DEBT SERVICE	31,340	-	-	31,340	-	31,340	-	-	-	-	-	-	-
3526	SID 526 DEBT SERVICE	192,860	-	-	192,860	-	192,860	-	-	-	-	-	-	-
3530	SID 530 DEBT SERVICE	47,513	-	-	47,513	-	47,513	-	-	-	-	-	-	-
3533	SID 533 DEBT SERVICE	16,994	-	-	16,994	-	16,994	-	-	-	-	-	-	-
3534	SID 534 DEBT SERVICE	17,669	-	-	17,669	-	17,669	-	-	-	-	-	-	-
3536	SID 536 DEBT SERVICE	31,219	-	-	31,219	-	31,219	-	-	-	-	-	-	-
3540	SID 540 DEBT SERVICE	119,745	-	-	119,745	-	119,745	-	-	-	-	-	-	-
3541	SID 541 DEBT SERVICE	62,802	-	-	62,802	-	62,802	-	-	-	-	-	-	-
3544	SID 544 DEBT SERVICE	142,103	-	-	142,103	-	142,103	-	-	-	-	-	-	-
SPECIAL IMPROVEMENT DEBT SUBTOTAL		2,559,469	101,999	716,246	3,077,714	750,000	2,327,714	-	-	-	-	-	-	-
DEBT SERVICE FUNDS SUBTOTALS		4,100,317	101,999	716,246	4,918,562	892,600	2,327,714	-	-	1,698,248	15.74	17.31	-	-9.07%

FY 12 SOURCES & USES OF FUNDS & MILL LEVY CALCULATION

FUND NUMBER	FUND	PROPOSED USES OF FUNDS			PROPOSED SOURCES OF FUNDS				PROPOSED MILL LEVIES		PERCENTAGE CHANGE FY10 TO FY11
		BUDGETED EXPENDITURES	INTER-FUND TRANSFERS OUT	PROJECTED END-OF-YEAR FUND BALANCE	TOTAL FUNDS REQUIRED	ESTIMATED BEGINNING FUND BALANCE	OTHER REVENUES	NON-TAX INTER-FUND TRANSFERS IN	PROPERTY TAX REQUIREMENTS	FY12 MILL LEVY (MILL VALUE = 107,578,992)	
4060	CAPITAL IMPROVEMENT PROGRAM (CIP) FUND	1,030,169	-	-	1,030,169	-	-	956,558	-	-	-
4130	1997 GO BOND OPEN SPACE PURCHASE FUND	382,102	-	-	382,102	382,102	-	-	-	-	-
4190	2004 AQUATICS BOND ISSUE	-	-	-	-	-	-	-	-	-	-
4191	2004 AQUATICS NON GO BOND PROJECT FUND	-	-	-	-	-	-	-	-	-	-
4196	2006 FIRE STATION GO BOND	86,500	-	-	86,500	86,500	-	-	-	-	-
	CAPITAL PROJECTS FUNDS SUBTOTALS	1,498,771	-	-	1,498,771	468,602	73,611	956,558	-	-	-
<b>PROPRIETARY FUNDS</b>											
<b>ENTERPRISE FUNDS</b>											
5310	SEWER OPERATING BUDGET FUND	4,155,091	-	-	4,155,091	-	-	4,155,091	-	-	-
5311	SEWER REVENUE COLLECTION & CLEARING FUND	-	6,503,714	-	6,503,714	-	6,503,714	-	-	-	-
5315	SEWER LOAN FUND	20,000	-	-	20,000	20,000	-	-	-	-	-
5320	SEWER REPLACEMENT & DEPRECIATION FUND	480,000	-	-	480,000	-	480,000	-	-	-	-
5325	SEWER DEVELOPMENT FEE FUND	748,094	-	351,906	1,100,000	500,000	600,000	-	-	-	-
5340	SEWER CONSTRUCTION FUND	8,000,000	-	-	8,000,000	8,000,000	-	-	-	-	-
5361	01 SEWER REVENUE BONDS DEBT SERVICE	33,220	-	-	33,220	-	-	33,220	-	-	-
5362	00 SEWER REVENUE BONDS -SERIES B DEBT SERVICE	52,400	-	-	52,400	-	-	52,400	-	-	-
5365	99 SEWER REVENUE BONDS DEBT SERVICE	132,120	-	-	132,120	-	-	132,120	-	-	-
5368	00 SEWER REVENUE BOND RESERVE	-	-	53,000	53,000	-	-	-	-	-	-
5369	01 SEWER REVENUE BONDS SERIES BOND RESERVE	-	-	39,820	39,820	-	-	-	-	-	-
5370	99 SEWER REVENUE BOND RESERVE	-	-	133,940	133,940	-	-	-	-	-	-
5371	02 SEWER REVENUE BONDS DEBT SERVICE	94,100	-	-	94,100	-	-	94,100	-	-	-
5372	02 SEWER REVENUE BONDS RESERVE	-	-	102,780	102,780	-	-	-	-	-	-
5373	02 SEWER REVENUE BONDS DEBT SERVICE-AWTP upgrade	365,760	-	-	365,760	-	-	365,760	-	-	-
5374	02 SEWER REVENUE BONDS RESERVE-AWTP upgrade	-	-	366,080	366,080	-	-	-	-	-	-
5375	03 SEWER REVENUE BONDS DEBT SERV.-3.8M SRF Loan	272,131	-	-	272,131	-	-	272,131	-	-	-
5376	03 SEWER REVENUE BONDS RESERVE-3.8M SRF Loan	-	-	272,363	272,363	-	-	-	-	-	-
5377	04 SEWER REVENUE BONDS DEBT SERV.-3.023M SRF Loan	264,731	-	-	264,731	-	-	264,731	-	-	-
5378	04 SEWER REVENUE BONDS RESERVE-3.023M SRF Loan	-	-	265,206	265,206	-	-	-	-	-	-
5379	05 BIRCHBRODY/LINGHIL SRF BOND DEBT SERV.	120,038	-	-	120,038	-	-	120,038	-	-	-
5380	05 BIRCHBRODY/LINGHIL SRF BOND RESERVE	-	-	143,956	143,956	-	-	-	-	-	-
5381	05 LINCOLNWOOD PHASE II SRF BOND DEBT SERV.	20,850	-	-	20,850	-	-	20,850	-	-	-
5382	05 LINCOLNWOOD PHASE II SRF BOND RESERVE	-	-	30,656	30,656	-	-	-	-	-	-
5383	10 LOLO ST SRF BOND DEBT SERVICE-NON ARRA	4,287	-	-	4,287	-	-	4,287	-	-	-
5384	10 LOLO ST SRF BOND DEBT SERVICE-NON ARRA RESERVE	-	-	5,650	5,650	-	-	-	-	-	-
5385	10 MSIA RATTLESNAKE SRF ARRA-B	45,866	-	-	45,866	-	-	45,866	-	-	-
5386	10 MSIA RATTLESNAKE SRF ARRA-B RESERVE	-	-	66,438	66,438	-	-	-	-	-	-
5387	10 MSIA HEADWORKS RESERVE	-	-	707,788	707,788	-	-	707,788	-	-	-
5388	10 MSIA HEADWORKS DEBT SERVICE	622,946	-	-	622,946	-	-	622,946	-	-	-
5711	SEWER ENTERPRISE FUND SUBTOTALS	15,431,634	6,503,714	2,579,583	24,474,931	10,707,677	7,361,540	6,405,714	-	-	-
	AQUATICS	1,199,459	-	171,976	1,371,435	175,000	1,041,435	155,000	-	-	-
	TOTAL ENTERPRISE FUND SUBTOTALS	16,631,093	6,503,714	2,711,559	25,846,366	10,882,677	8,402,975	6,560,714	-	-	-
<b>INTERNAL SERVICE FUNDS</b>											
6050	EMPLOYEE BENEFIT PLAN FUND	5,303,390	-	(135,000)	5,168,390	625,000	5,246,349	157,041	-	-	-
	PROPRIETARY FUNDS SUBTOTALS	21,934,483	6,503,714	2,576,559	31,014,756	10,647,677	13,649,324	6,717,755	-	-	-
	TOTALS FOR CITY BUDGETED FUNDS	37,142,140	12,502,660	6,455,273	106,100,073	20,295,465	48,140,257	12,502,661	25,161,690	233,24	225,56
											3.40%

FY 12 SOURCES & USES OF FUNDS & MILL LEVY CALCULATION

FUND NUMBER	FUND	PROPOSED USES OF FUNDS				PROPOSED SOURCES OF FUNDS				PROPOSED MILL LEVIES		
		BUDGETED EXPENDITURES	INTER-FUND TRANSFERS OUT	END-OF-YEAR FUND BALANCE	TOTAL FUNDS REQUIRED	ESTIMATED BEGINNING FUND BALANCE	OTHER NON-TAX REVENUES	INTER-FUND TRANSFERS IN	PROPERTY TAX REQUIREMENTS	FY12 MILL LEVY (MILL VALUE =	FY11 MILL LEVY (MILL VALUE =	PERCENTAGE CHANGE FY10 TO FY11
COMPONENT UNITS - CITY OF MISSOULA												
7370	PARKING COMMISSION	1,172,344	423,871	4,400,000	5,996,215	4,400,000	1,596,215	-	-	-	-	-
7371	PARKING INTEREST FUND SERIES 2010B BONDS	672,053	-	-	672,053	-	302,199	369,854	-	-	-	-
7372	PARKING SINKING FUND SERIES 2010B BONDS	85,000	-	-	85,000	-	85,000	-	-	-	-	-
7373	PARKING REVENUE BONDS SERIES 2010 BONDS CONSTRUCT.	4,838,868	-	-	4,838,868	4,838,868	-	-	-	-	-	-
7374	PARKING RESERVE FUND SERIES 2010 BONDS	815,000	-	815,000	815,000	-	-	-	-	-	-	-
7375	PARKING PLEDGED TIP SERIES 2010 BONDS	145,387	181,742	75,504	402,633	134,211	268,422	-	-	-	-	-
7376	PARKING INTEREST FUND SERIES 2010A BONDS-TAX EXEMPT	15,759	-	-	15,759	-	-	15,759	-	-	-	-
7377	PARKING SINKING FUND SERIES 2010A BONDS-TAX EXEMPT	135,000	-	-	135,000	-	-	135,000	-	-	-	-
	PARKING SUBTOTAL	7,064,411	605,613	5,290,504	12,960,528	10,188,079	2,166,836	605,613	-	-	-	-
7380	BUSINESS IMPROVEMENT DISTRICT	344,382	-	118,689	463,071	-	463,071	-	-	-	-	-
7383	MISSOULA REDEVELOPMENT - RIVERFRONT TRIANGLE URD	23,783	-	-	23,783	-	23,783	-	-	-	-	-
7385	MISSOULA REDEVELOPMENT - FRONT ST URD	120,809	-	-	120,809	120,809	-	-	-	-	-	-
7386	MISSOULA REDEVELOPMENT - URD II - SAFEWAY	160,466	-	80,153	240,619	80,313	-	160,306	-	-	-	-
7387	MISSOULA REDEVELOPMENT URD II- REVOLVING LN FD	39,688	-	-	39,688	228	-	39,460	-	-	-	-
7391	MISSOULA REDEVELOPMENT AGENCY- URD I	-	-	4,941	4,941	-	-	-	-	-	-	-
7392	MISSOULA REDEVELOPMENT AGENCY- URD II	4,246,870	250,000	-	4,496,870	2,560,082	1,219,111	917,677	-	-	-	-
7393	MISSOULA REDEVELOPMENT AGENCY- URD III	4,945,244	-	-	4,945,244	2,794,449	1,900,795	250,000	-	-	-	-
7388	MRA TAX INCREMENT BOND RESERVE	-	-	250,400	250,400	-	-	-	-	-	-	-
7389	MRA TAX INCREMENT DEBT SERVICE	249,700	-	1,319	251,019	1,919	-	249,100	-	-	-	-
7390	MRA TAX INCREMENT DEBT SERVICE CLEARING	-	1,866,543	-	1,866,543	(43,597)	1,410,140	-	-	-	-	-
7400	MRA TAX INCREMENT FRONT STREET URD BOND CLEARING	-	441,584	-	441,584	-	441,584	-	-	-	-	-
7401	MRA TAX INCREMENT FRONT ST. BOND - PARKING STRUCTUF	268,422	-	-	268,422	-	-	268,422	-	-	-	-
7402	MRA TAX INCREMENT FRONT ST. BOND - SUB. LIEN NOTE	50,000	-	123,162	173,162	-	-	173,162	-	-	-	-
	MRA SUBTOTAL	10,104,982	2,658,127	459,975	12,623,084	5,569,544	4,995,413	2,658,127	-	-	-	-
COMPONENT UNIT TOTALS		17,513,775	2,663,740	5,809,168	26,046,683	15,757,623	7,625,320	2,663,740	-	-	-	-
TOTALS FOR ALL BUDGETED FUNDS		104,655,914	15,166,400	12,324,441	132,146,755	3,603,088	55,765,577	15,166,400	25,161,690	233,24	225,56	3.40%