

City of Missoula, Montana

FY 2026 Budget Analysis

	FY 2024		FY 2025			FY 2026		
	Final Amended Budget	Audited Year End Actuals	Baseline	Mayor Funded	Budget: Adopted + Amended to Date	Projections & Adjustments *	Baseline	Mayor Funded
General Fund (primary)								
Property Tax Levy	31,440,248	31,079,832	31,760,694	32,702,564	32,702,564	32,076,608	33,347,265	34,386,269
Motor Vehicle & Other Taxes	2,520,500	2,528,604	2,680,000	2,680,000	2,280,000	3,761,063	2,680,000	2,680,000
Non-Tax Revenues	32,707,992	32,785,400	28,673,014	35,248,879	35,758,718	33,960,052	32,898,990	36,718,859
Transfers In	7,202,364	7,041,174	10,181,429	13,561,782	12,746,636	11,179,386	12,436,162	12,783,131
Total Revenues	73,871,104	73,435,010	73,295,138	84,193,224	83,487,919	80,977,109	81,362,417	86,568,258
Budgeted Expenditures	(76,648,729)	(72,936,201)	(77,370,576)	(86,306,990)	(86,457,131)	(79,511,140)	(85,578,022)	(88,161,582)
Committed Expenditure Savings	—	—	1,331,906	1,583,676	1,583,676	—	1,331,906	1,583,676
Net Expenditures	(76,648,729)	(72,936,201)	(76,038,670)	(84,723,314)	(84,873,455)	(79,511,140)	(84,246,116)	(86,577,906)
Net Income (Loss)	(2,777,625)	498,809	(2,743,532)	(530,090)	(1,385,536)	1,465,969	(2,883,700)	(9,648)
One-time Revenues in base	(5,645,719)	(5,645,719)	—	(5,454,784)	(5,454,784)	(6,418,215)	—	(3,857,918)
One-time Expenditures in base	3,486,896	3,486,896	—	2,925,555	2,925,555	4,068,029	—	844,112
One-time Fund Balance Funded Expenditures	—	—	—	5,000	5,000	—	—	507,800
Ongoing Net Income (Loss)	(4,936,448)	(1,660,014)	(2,743,532)	(3,054,320)	(3,909,765)	(884,218)	(2,883,700)	(2,515,654)
Beginning Fund Balance	2,761,653	2,761,653	2,531,672	2,531,672	3,260,462	3,260,462	3,364,252	3,364,252
Restricted for Carryforwards	(1,362,179)							
Ending Fund Balance	(15,972)	3,260,462 *	(211,860)	2,001,582	1,874,926	3,364,252	480,552	3,354,604
Fund Balance Target @ 7% Ongoing Revenues	4,571,048	4,540,521	4,925,931	5,306,962	5,257,590	5,014,394	5,024,763	5,119,117
Target Fund Balance Surplus (Deficit)	(4,587,020)	(1,280,060)	(5,137,791)	(3,305,380)	(3,382,665)	(1,650,142)	(4,544,211)	(1,764,513)

*Matches FY2024 Audited FB

City of Missoula, Montana

FY 2026

Budget Analysis

	FY 2024		FY 2025			FY 2026		
	Final Amended Budget	Audited Year End Actuals	Baseline	Mayor Funded	Budget: Adopted + Amended to Date	Projections & Adjustments *	Baseline	Mayor Funded
Road District Fund								
Assessments	9,472,533	9,454,081	9,966,040	10,317,800	10,317,800	9,989,755	10,989,333	11,287,242
Other Revenues	1,990,232	2,258,897	2,224,607	2,224,607	2,365,406	2,367,739	2,528,780	2,528,780
Transfers In	2,806,324	2,542,296	2,786,930	2,786,930	2,786,930	2,786,930	2,886,085	3,398,777
Total Revenues	14,269,089	14,255,274	14,977,577	15,329,337	15,470,136	15,144,424	16,404,198	17,214,799
Operating Expenditures	16,366,569	13,513,614	14,977,577	15,553,122	16,366,569	15,286,617	16,404,198	17,435,799
CIP Expenditures			0.00	570,827			—	873,974
Total Expenditures	(16,366,569)	(13,513,614)	(14,977,577)	(16,123,950)	(16,366,569)	(15,286,617)	(16,404,198)	(18,309,773)
Net Income (Loss)	(2,097,480)	741,660	—	(794,613)	(896,433)	(142,193)	—	(1,094,974)
One-time Revenues in base			—	—	(267,000)	(267,000)	—	(60,000)
One-time Expenditures in base			—	—	(362,820)	(362,820)	—	60,000
One-time Fund Balance Funded Expenditures	—	—	—	688,827	688,827	688,827	—	1,094,974
Ongoing Fund Balance Funded Expenditures	(2,097,480)	741,660	—	105,786	—	—	—	—
Ongoing Net Income (Loss)	(2,097,480)	741,660	—	(105,786)	(837,426)	(83,186)	—	—
Beginning Fund Balance	2,087,261	2,087,261	2,118,641	2,118,641	2,828,921	2,828,921	2,667,977	2,667,977
Restricted for Carryforwards	—	—	—	—	—	(18,750)		
Ending Fund Balance	(10,219)	2,828,921 *	2,118,641	1,324,028	1,932,488	2,667,977	2,667,978	1,573,003

*Matches FY2024 Audited FB

7% = \$ 1,205,036

367,968

City of Missoula, Montana

FY 2026 Budget Analysis

	FY 2024		FY 2025			FY 2026			
	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	8,880,733	8,864,244	9,395,676	10,143,222	10,105,055	10,105,055	10,584,426	11,080,651	11,080,651
Other Revenues	2,391,378	2,817,794	2,369,923	2,989,184	2,919,664	3,231,563	2,551,374	2,886,907	2,886,907
Transfers In	1,292,273	1,280,272	1,494,131	1,630,590	1,630,590	1,630,590	1,480,720	1,733,438	1,733,438
Total Revenues	12,564,384	12,962,311	13,259,730	14,762,996	14,655,309	14,967,208	14,616,520	15,700,996	15,700,996
Operating Expenditures	14,250,042	13,244,365	13,259,730	15,845,977	16,102,732	15,579,105	14,616,520	16,498,584	16,498,584
Total Expenditures	(14,250,042)	(13,244,365)	(13,259,730)	(15,845,977)	(16,102,732)	(15,579,105)	(14,616,520)	(16,498,584)	(16,498,584)
Net Income (Loss)	(1,685,658)	(282,054)	—	(1,082,981)	(1,447,423)	(611,897)	—	(797,588)	(797,588)
One-time Revenues in base	—	—	—	(597,861)	(738,292)	(738,292)	—	(594,994)	(594,994)
One-time Expenditures in base	—	—	—	597,861	740,692	740,692	—	594,994	594,994
One-time Fund Balance Funded Expenditures	903,466	183,296	—	1,082,981	1,082,981	1,082,981	—	797,588	797,588
<i>Ongoing Fund Balance Funded Expenditures</i>	—	—	—	—	—	—	—	—	—
Ongoing Net Income (Loss)	(1,685,658)	(282,054)	—	—	(362,042)	473,484	—	—	—
Beginning Fund Balance	2,933,094	2,933,094	2,136,466	2,136,466	2,651,040	2,651,040	1,853,891	1,853,891	1,853,891
Restricted for Carryforwards	—	—	—	—	—	(185,252)	—	—	—
Ending Fund Balance	1,247,436	2,651,040 *	2,136,466	1,053,485	1,203,617	1,853,891	1,853,891	1,056,303	1,056,303

*Matches FY2024 Audited FB

7% = \$ 1,099,070
(42,767)