



**STATE FINANCIAL SERVICES DIVISION
LOCAL GOVERNMENT SERVICES BUREAU**
Mitchell Building Room 255, PO Box 200547, Helena, Montana 59620-0547
Phone (406) 444-9101
[Local Government Services Bureau Portal](#)

MONTANA FINAL BUDGET DOCUMENT



Fiscal Year ending June 30, 2026

City of Missoula

Form Prescribed by Department of Administration
Local Government Services Bureau
Montana Budgetary, Accounting, and Reporting System

MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT

TABLE OF CONTENTS

1. <u>Budget Certification</u>	1
a. <u>Approved Budget Resolution</u>	2
b. <u>Department of Revenue Taxable Valuation Form</u>	3
2. <u>General Statistical Information</u>	4
3. <u>Elected Officials</u>	5
4. <u>Schedule of Personnel Levels:</u>	
a. <u>City</u>	6
5. <u>Local Government Budget Calendar</u>	7
6. <u>Organizational Charts:</u>	
a. <u>City</u>	8
7. <u>Taxable Valuation/Mill Levy 10-year History and Analysis</u>	9
8. <u>Determination of Mill Levy Determination Form for Current Fiscal Year</u>	10
9. <u>Determination of Permissive Levy for Group Benefits</u>	11
10. <u>Budget Message</u>	12
11. <u>General Funds (1000)</u>	14
a. <u>Summary of Revenues by Source</u>	15
b. <u>Summary of Expenditures by Function/Activity</u>	21
c. <u>Debt Obligations – Supplemental Schedule</u>	26
12. <u>Special Revenue Funds (2000)</u>	24
a. <u>Summary of Appropriations by Fund and Object</u>	25
b. <u>Other Levied Funds – Revenues by Source/Expenditures by Function</u>	26
c. <u>Non-Levied Funds – Revenues by Source/Expenditures by Function</u>	27
13. <u>Debt Service Funds (3000)</u>	39
a. <u>Debt Service Budget Summary</u>	40
14. <u>Capital Projects Funds (4000)</u>	41
a. <u>Capital Projects Budget Summary</u>	42
15. <u>Enterprise Funds (5000)</u>	43
a. <u>Civic Stadium - Budget Summary</u>	44
b. <u>Water Operating – Budget Summary</u>	45
c. <u>Wastewater Operating - Budget Summary</u>	46
d. <u>Storm Water – Budget Summary</u>	47
e. <u>Capital Expenditures Supplement-Detail (Water and Sewer)</u>	48
f. <u>Capital Expenditures Supplement-Detail (Other than Water and Sewer)</u>	50
16. <u>Internal Service Funds (6000)</u>	51
a. <u>Internal Service Fund Budget Summary</u>	52
17. <u>Private Purpose Trust Funds (7000)</u>	53
a. <u>Private Purpose Trust Funds - Revenues by Source/Expenditures by Function</u>	54
18. <u>County/City/Town Tax Levy Requirements Schedule-Non Voted Levies</u>	60
19. <u>County/City/Town Tax Levy Requirements Schedule – Voted Levies</u>	61
20. <u>County/City/Town Non-Levied Funds-Summary Schedule</u>	62
21. <u>County/City/Town Taxable Valuation Schedule</u>	65

BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal Year 2026, was prepared according to law and adopted by the City, on August 18, 2025; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed  09/26/2025
Mayor

Signed  09/26/2025
Manager

City of Missoula

ADOPTED BUDGET RESOLUTION

Resolution Number 8892

A resolution levying taxes for municipal and administrative purposes for the Fiscal Year 2026.

WHEREAS, The City Council of Missoula has deliberated on the Fiscal Year 2026 Budget and necessary mill levy of property taxes; and,

WHEREAS, pursuant to House Bill 124 and Senate Bill 265 enacted by the 2001 Montana State Legislature, the City has carry-forward of unlevied tax millage equal to \$0 (0 mills); and,

WHEREAS, the value of a city mill is \$197,894.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MISSOULA, MONTANA:

THAT there is hereby levied upon all taxable property in the City of Missoula, Montana, the following General and Special taxes for municipal and administrative purposes for the Fiscal Year 2026, to-wit:

All Purpose General Fund Levy be established at 173.76 mills;

Fire Levy be established at 35.57 mills;

Employee Health Insurance Levy (outside levy cap) be established at 48.98 mills;

2013 G.O. Refunding Bond Levy be established at 2.15 mills;

Conservation Lands Maintenance Levy be established at 4.18 mills;

Total Levy for the City of Missoula, Montana: 264.64 mills.

AND BE IT FURTHER RESOLVED THAT the City Clerk is directed to enter this resolution into the minutes of the meeting at which this resolution was adopted.

PASSED AND ADOPTED this 18th day of August, 2025

ATTEST:



Claire Trimble (Aug 26, 2025 15:53:22 MDT)

Claire Trimble, City Clerk

(SEAL



APPROVED:



Andrea Davis,

Mayor

CERTIFIED TAXABLE VALUATION FORM



MONTANA
Form AB-72T
Rev. 6-25

2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Missoula County

CITY OF MISSOULA

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$ 18,709,093,722
2. 2025 Total Taxable Value ²	\$ 221,592,838
3. 2025 Taxable Value of Newly Taxable Property.....	\$ 3,475,882
4. 2025 Taxable Value less Incremental Taxable Value ³	\$ 197,893,820
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. 2025 Tax Loss from HB212.....	\$ -
7. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
URD II	8,740,232	1,859,823	6,880,409
URD III	16,775,929	8,172,844	8,603,085
FRONT STREET	5,265,126	1,413,035	3,852,091
HELLGATE	1,676,533	1,025,448	651,085
NORTH RESERVE SCOTT	4,619,564	1,587,363	3,032,201
RIVERFRONT	838,005	157,858	680,147

Total Incremental Value \$ 23,699,018

Preparer Kristi Richards Date 8.4.2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$ -
II. Total value exclusive of "newly taxable" property	\$ -

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

GENERAL STATISTICAL INFORMATION

City of Missoula

CLASS OF CITY	First Class
COUNTY LOCATED IN	Missoula
YEAR ORGANIZED	1889
REGISTERED VOTERS	57,964
AREA (SQ. MILES)	35
POPULATION OF CITY	77,238
FORM OF GOVERNMENT	Municipality
NUMBER OF EMPLOYEES (ELECTED)	16
NUMBER OF EMPLOYEES (NON-ELECTED)	793
MILES OF STREETS AND ALLEYS	429

OFFICIALS SHEET

OFFICE	CITY OF MISSOULA OFFICIALS	DATE TERM EXPIRES
Mayor *	Andrea Davis	January 1, 2026
Council		
Ward 1	Currently Vacant	January 5, 2026
	Eric Melson	January 3, 2028
Ward 2	Sierra Farmer	January 5, 2026
	Mirtha Becerra	January 3, 2028
Ward 3	Daniel Carlino	January 5, 2026
	Gwen Jones	January 3, 2028
Ward 4	Amber Sherrill	January 3, 2028
	Mike Nugent	January 5, 2026
Ward 5	Stacie M. Anderson	January 5, 2026
	Bob Campbell	January 3, 2028
Ward 6	Sandra Vasecka	January 5, 2026
	Kristen Jordan	January 5, 2026
CAO	Dale Bickell, Chief Administration Officer	n/a
Administrative Assistant	Heidi Bakula	n/a
Attorney	Ryan Sudbury	n/a
Chief of Police	Michael Colyer	n/a
Clerk	Claire Trimble	n/a
Finance Director	Leigh M. Griffing	n/a
City Judge Department 1	Jennifer Streano	January 5, 2026
City Judge Department 2	Eli Parker	January 5, 2026
City Judge Department 3	Jacob Coolidge	January 5, 2026
Community Planning,	Eran Pehan	n/a
Public Works	Jeremy Keene	n/a
Redevelopment Agency	Ellen Buchanan	n/a

*Appointed by Council vote to serve John Engen's term until election in 2023

City of Missoula
SCHEDULE OF PERSONNEL LEVELS
OPERATING FUNDS
ELECTIVE AND NON-ELECTIVE EMPLOYEES

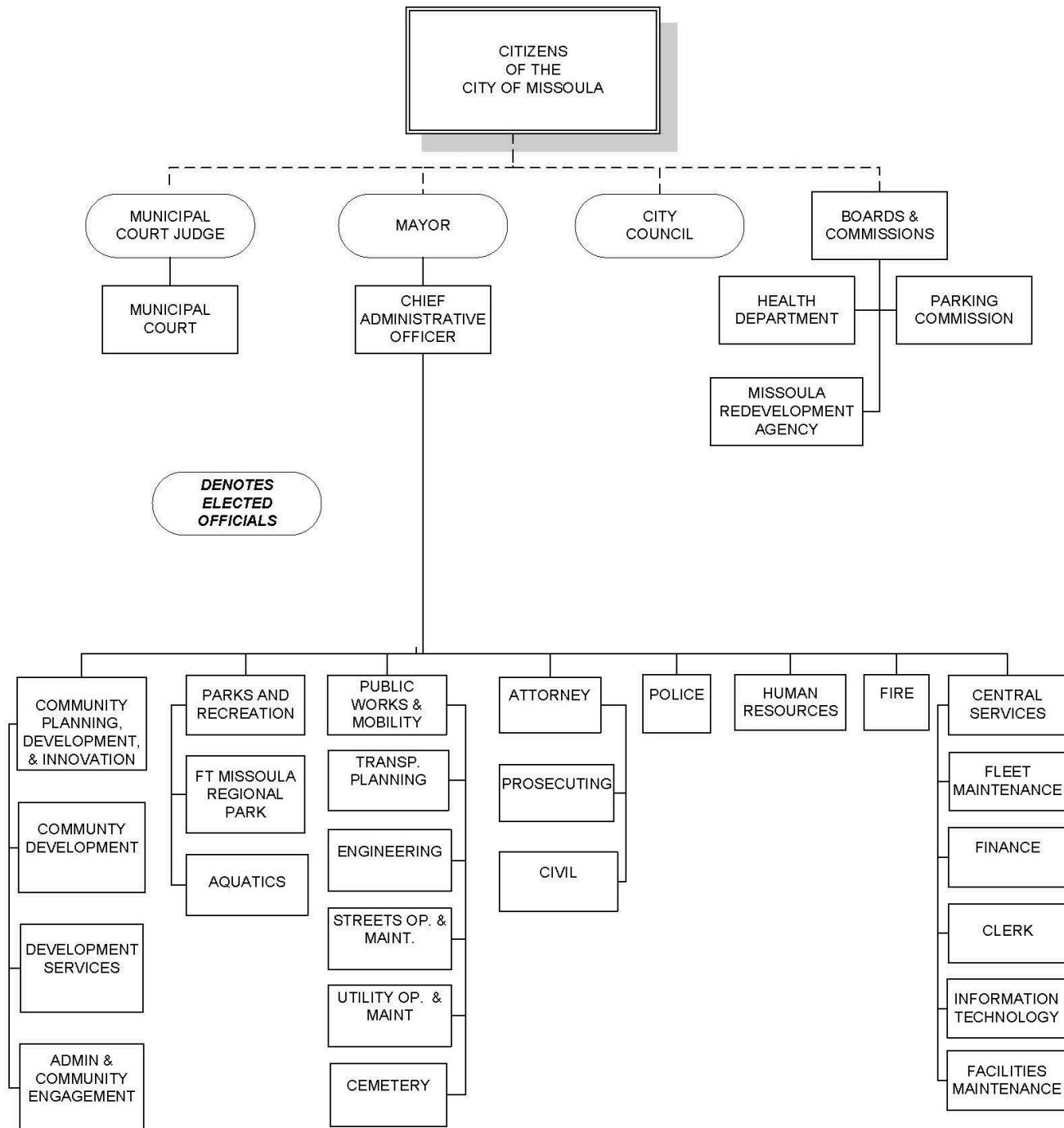
FUND	FY 2023 PERMANENT FULL-TIME <u>EMPLOYEES</u>	FY 2024 PERMANENT FULL-TIME <u>EMPLOYEES</u>	FY 2025 PERMANENT FULL-TIME <u>EMPLOYEES</u>	FY 2026 PERMANENT FULL-TIME <u>EMPLOYEES</u>
General	419.00	397.00	398.00	444.00
Planning	7.00	0.00	0.00	0.00
Building Inspection	18.00	18.00	17.00	18.00
Transportation	11.00	10.00	10.00	9.00
Public Works	59.00	72.00	73.00	81.00
Culture & Recreation	90.00	114.00	116.00	139.00
Water	42.00	41.00	40.00	43.00
Wastewater	44.00	42.00	43.00	47.00
Storm Water	9.00	9.00	9.00	8.00
Aquatics	25.00	0.00	0.00	0.00
Parking	12.00	12.00	13.00	13.00
Redevelopment Agency	6	7	7	7
Employees	742.00	722.00	726.00	809.00

Local Government Budget Calendar

Local Budget Act: Title 7, Chapter 6, Part 40 MCA

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Monthly review of budgetary expenditures and revenues.												
Quarterly review of budgetary expenditures and revenues.												
Finance Dept reviews prior year budget and updates baseline budgets for upcoming fiscal year and sends to departments for review and new requests												
Finance staff projects expenditures and revenues for current year provide assumptions for upcoming budget.												
Mayor and Budget Team review assumptions and make recommendations for the fiscal year budget.												
CIP Team meets and reviews submitted CIP's with Departments												
Finance Dept reviews submitted baseline budget and new requests												
Budget Team meets with departments to review baseline and new requests												
Budget is referred to the Missoula City Council, by Mayor launching the public budget process and overview of budget.												
Council meets weekly to review CIP, baseline budget and new requests with departments and local agencies.												
Dept of Revenue provides tax levy values. Proposed annual budget and tax levies presented to City Council for adoption.												
Final budget documents published on City website.												

CITY OF MISSOULA ORGANIZATIONAL CHART



City of Missoula
Taxable Valuation/Mill Levy
Ten-Year History and Analysis

FISCAL YEAR	ENTITY-WIDE TAXABLE VALUATION	% INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
2016 - 2017	117,701,984	1.59%			
2017 - 2018	129,343,925	9.89%			
2018 - 2019	129,852,557	0.39%	206.43	187.24	19.19
2019 - 2020	153,978,869	18.58%	192.18	187.66	4.52
2020 - 2021	154,222,260	0.16%	196.19	181.19	15.00
2021 - 2022	175,045,186	13.50%	181.94	181.72	0.22
2022 - 2023	177,927,466	1.65%	185.09	183.39	1.70
2023 - 2024	227,107,781	27.64%	153.45	153.43	0.02
2024 - 2025	227,931,694	0.36%	159.98	157.98	2.00
2025 - 2026	221,592,838	-2.78%	173.76	173.76	0.00

Determination of Tax Revenue and Mill Levy Limitations
Section 15-10-420, MCA
Section 15-10-420, MCA
General Fund
FYE June 30, 2026
Entity Name: City of Missoula

Enter Ad valorem tax revenue ACTUALLY assessed in the prior year (from Prior Year's form Line 17)

Add: Current year inflation adjustment @ 1.05%

Subtract: Ad valorem tax revenue ACTUALLY assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)

Subtract: Entitlement Share Class 8 Business Equipment Personal Property Tax Reimbursement (15-1-123 MCA) *New for FY2023 (enter as negative)

Adjusted ad valorem tax revenue

ENTERING TAXABLE VALUES

Enter 'Total Taxable Value' - from Department of Revenue Certified Taxable Valuation Information form, line # 2

Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue Certified Taxable Valuation Information form, line # 6
 (enter as negative)

Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)

Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue Certified Taxable Valuation Information form, line # 3 (enter as negative)

Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue Certified Taxable Valuation Information form, line # 5
 (enter as negative)

Adjusted Taxable value per mill

CURRENT YEAR calculated mill levy

CURRENT YEAR calculated ad valorem tax revenue

CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT

Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)

Total current year authorized mill levy, including Prior Years' carry forward mills

Total current year authorized ad valorem tax revenue assessment

CURRENT YEAR ACTUALLY LEVIED/ASSESSED

Enter number of mills actually levied in current year

(Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.)

Total ad valorem tax revenue actually assessed in current year

RECAPITULATION OF ACTUAL:

Ad valorem tax revenue actually assessed

Ad valorem tax revenue actually assessed for newly taxable property

Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)

Total ad valorem tax revenue actually assessed in current year

Total carry forward mills that may be levied in a subsequent year
 (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)

\$32,702,564	\$32,702,564
\$690,024	\$690,024
\$—	\$—
\$—	\$—
\$33,392,588	\$33,392,588

\$221,592,838	\$ 221,593
\$(23,699,018)	\$ (23,699)
\$ 197,894	\$ 197,894
\$ (3,475,882)	\$ (3,476)
\$—	\$ —
\$ 194,418	\$ 194,418
171.76	171.76
\$33,990,243	\$33,990,243

2.00	2.00
173.76	173.76
\$34,386,030	\$34,386,030

173.76	173.76
\$34,386,030	\$34,386,030
\$33,782,061	\$33,782,061
\$603,969	\$603,969
\$—	\$—
\$34,386,030	\$34,386,030
0.00	0.00

Determination of Permissive Levy for Group Benefits

Section 15-10-420, MCA

Section 15-10-420(9), MCA

FYE June 30, 2026

Entity Name: City of Missoula

Step A: Input in Yellow Cells		Fiscal Year	Line 1: BASE Year = Total Actual Annual Employer Contribution for Group Benefits in BASE Year Line #2: Budgeting For = Total Budgeted Annual Employer Contribution For Group Benefits	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made Employer Contributions to Group Benefits on July 1st
(1) BASE Year		2000	\$994,849.00	\$270.93	306
(2) Budgeting For		2026	\$13,852,796.00	\$1,787.00	646
(3) Increase from BASE Year (Decreases will be reported as zero)				\$1,516.07	340
Step B:		Fiscal Year	2026		
		2025	Certified Taxable Valuation		
(4)	Taxable Value less Incremental Taxable Value of General Fund		\$197,893,820.00		
Step C: Calculation of: (5) BASE Contribution (6) Increase in Employer Contribution from BASE Year		(5) BASE Contribution		(6) Increase in Employer Contribution from BASE Year	
			\$2,100,236.78		\$11,752,559.22
Step D: Must be deposited into Fund 2372 Transition clause per L2009 SB 491, Section 4, has expired.		Fund #2372 Permissive Medical Levy			
		Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Value Per Mill	Fund 2372 Total Generated Tax Revenue
(7)	Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2026	59.39	\$197,893.82	\$11,752,559.22



OFFICE OF THE MAYOR

435 RYMAN MISSOULA, MONTANA 59802-4297 (406) 552-6001

Introducing the FY26 Budget

When I presented my first City budget last year, I was candid about the challenges we faced—particularly the structural budget deficit I inherited in the City's general fund. Since then, our team has worked hard to right the ship. While we still have work to do, I'm proud of the meaningful progress we've made.

Thanks to disciplined fiscal management, we're projecting to spend \$2.4 million less for fiscal year 2025 than originally budgeted. Combined with stronger-than-expected revenue performance, this positions us to end the fiscal year with \$3.1 million in our cash reserves—about \$1 million more than we anticipated. That's a tangible step toward rebuilding a healthier financial foundation for Missoula.

We're also chipping away at the structural deficit—the gap between what it costs to run the City and what we bring in through ongoing revenues. This budget reduces that gap from \$3.1 million to \$2.4 million—a 22% improvement over last year.

That said, our work is far from over. We are still \$1.9 million short of meeting our cash reserve policy, which calls for 7% of ongoing revenues to be held in reserve. And we must stay focused on eliminating the remaining budget deficit. I am committed to doing so responsibly and thoughtfully—without sudden disruptions to City staff or the essential services our residents rely on.

Even as we stabilize our finances, this budget moves us forward in key service areas—often through creative, non-property tax funded strategies. A few highlights:

- The decision to close the temporary emergency shelter at Johnson Street was a difficult one, but it was necessary given limited resources and the need to protect core services. At the same time, we're continuing to invest in our Housing and Homelessness Program, advancing our goal of establishing housing-focused solutions under the umbrella of the Housing First philosophy here in Missoula.
- While we weren't able to fund many new requests from the Police Department, we're making meaningful progress where it matters most—ensuring our officers are fairly and competitively compensated under a newly ratified collective bargaining agreement.
- Our Public Works team will add much-needed street maintenance positions funded entirely through existing gas tax revenues—not new property taxes.
- We're also making real infrastructure improvements. Projects like the Grant Creek restoration, the Animal Control Facility expansion, the Orange/Clegg signal project, and the Scott/Philips Roundabout will strengthen our community and improve

quality of life for years to come. And I'm especially excited to break ground on Fire Station #6—approved by voters last year.

This budget reflects our commitment to financial stability, responsible investment, and responsive public service. We've made steady, meaningful progress while maintaining essential services, and we're doing it with the aim of a minimal impact to taxpayers. The rest of this report outlines how we're achieving these goals—and where we're going next.

Thank you for your engagement and continued support.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrea Davis".

Andrea Davis

Mayor, City of Missoula

A. General Fund

Fund # 1XXX

Revenue by Source

**Expenditure Summary by
Function, Activity and Object**

GENERAL FUND SUMMARY OF REVENUES BY SOURCE

ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
310000 TAX REVENUES (Do not include Ad Valorem-Mill Levy)			
311000	General Property Taxes	39,437,687	41,424,421
311005	Penalty and Interest on Delinquent Taxes	770,928	—
311030	Motor Vehicle Taxes	2,034,561	2,205,000
312001	Penalties & Interest	62,789	75,000
314150	Marijuana Excise Tax	—	400,000
SUBTOTAL		2,868,279	2,680,000
322000 Business Licenses			
322011	Liquor Licenses	34,147	54,533
322012	Beer Licenses	44,616	66,917
322013	Wine Licenses	400	328
322020	General Business/Prof/Occupational Lic	985,428	1,008,203
322021	Rental Licenses	89,554	94,508
322022	Business License Penalties And Interest	14,605	12,541
322023	Tourist Home Registration	201,691	13,739
323000 Non-Business Licenses and Permits			
323015	Excavating Permits	148	—
323016	Moving Permits	—	302
323019	Alarm Users Permits	8,622	4,500
323021	Paving Permits	2,402	—
323025	Street Use Permits	7,419	3,250
323026	Pyrotechnic Permits	3,535	3,328
323052	Storm Water Pollution Prevention Permit	9,996	64,381
323054	Zoning Compliance Permits	106,722	149,734
323055	Flood Plain Permits	1,798	2,622
323056	Sign Permits	14,498	18,811
323057	Sidewalk Cafe Permit	996	865
SUBTOTAL		1,526,577	1,498,562
330000 Intergovernmental Revenues			
331000	Federal Grants		
330000	Intergovernmental Revenues	38,972	—
331024	Dept of Justice Grants	—	167,348
331025	Relationship Violence Services Grant	54,122	171,706
331139	NIH Grants	161,015	—

GENERAL FUND SUMMARY OF REVENUES BY SOURCE			
331170	Historical Preservation Grant	11,000	6,000
<i>State Grants Con't</i>			
<u>334000 State Grants</u>			
334110	Health Grants	(12,706)	—
334017	School Resource Officer	82,491	414,801
334021	SAFER Grant	249,027	2,442,835
334142	Community Investment MT Dept of Commerce	12,000	—
334999	COVID-19/Stimulus - State Sources	1,149,227	162,394
<u>335000 State Shared Revenues</u>			
335075	State Gambling/Video/Keno/Bingo Fees	107,775	115,000
335230	HB 124 Revenue	10,586,963	10,652,205
336021	State Contrib - Police Retirement	3,355,794	3,972,613
336022	State Contrib. - Fire Retirement	4,454,675	5,607,479
336023	State Contrib. - PERS	14,170	12,967
337012	Legal Services-Contracted/Reimb.	24,345	23,000
<u>338000 Local Shared Revenues</u>			
338000	Local Sharing of Tax Increment	1,363,500	2,002,370
338100	Planning Mills Passed Through County	211,592	351,117
SUBTOTAL		21,863,962	26,101,835
<u>340000 CHARGES FOR SERVICES</u>			
<u>341000 General Government</u>			
341009	Building Administration Fees	375,407	334,937
341011	Transportation Administration Fees	109,038	136,573
341015	Wastewater Administration Fees	1,046,452	834,188
341016	MRA Administration Fees	288,508	273,226
341017	Lighting Administration Fees	11,500	11,500
341018	Parking Comm Admin Fees	204,871	190,035
341020	Park District Admin Fees	846,685	1,273,951
341021	Road District Admin Fees	1,265,181	1,903,634
341024	Housing Grant Admin Fees	103,832	162,000
341026	Water Admin Fees	1,049,933	1,123,117
341027	Storm Water Admin Fees	73,990	109,479
341041	Sewer Extension Recording Fees	6,131	8,014
341052	Municipal Court City Surcharge & Other	18,199	20,000
341055	Crime Victim Witness Surcharge Adm Fee #4	895	160
341067	Subdivision Exemption Affidavits	7,200	8,014
341068	Subdivision Fees	52,432	87,759

GENERAL FUND SUMMARY OF REVENUES BY SOURCE			
341069	Rezoning Fees	43,090	35,916
341070	Design Review Board	11,841	—
341071	Board of Adjust Zoning Signs	3,467	—
341073	Fire Plan Check Fees	42,643	44,940
341074	Fire Inspection Fees	82,668	80,250
341076	Engineering Plan Check Fees	11,082	—
341079	Grease Interceptor Appeal Fees	—	229
341090	Street Vacation Petition Fees	4,031	5,400
342000	Public Safety		
342010	Police/Bid Agreement	40,454	135,000
342012	PD Reimbursable Services	3,740	4,000
342013	BLIC Background Check Fee	30,908	25,000
342014	Police Department Service Fees	17,690	17,500
342015	Police Overtime Fees	214,147	150,000
342016	Police Training Fees	10,876	9,000
342017	Catering Fees	10,780	8,500
342018	Desk Reports	34,178	38,000
342019	Abandoned Vehicle Revenue Fees	700	750
342020	Fire Department Fees	445	1,000
342021	CPR Education Program	4,150	15,600
342022	Fire Outside Hires - Wildland	3,085,073	3,525,655
342060	Bike Program Sales & Fees	1,388	1,200
343000	Public Works		
343002	Other Agencies - Veh Maint	90,159	70,000
343013	Snow Removal Fees	—	5,244
343025	Water Service Permit Fee	3,244	—
343033	Sewer Service Permit Fee	6,778	—
343097	Sidewalk And Curb Fees	141,573	—
343098	Design Review Fees	4,239	—
343300	Miscellaneous Charges for Services		
343310	Sale of Niches	30,374	19,650
343320	Sale Of Graves	39,920	21,300
343321	Foundations	14,139	11,000
343322	Flower Care	13,941	6,500
343323	Liner/ Polyvaults/ Access Fees	22,207	16,500
343324	Other Cemetery Fees	5,840	4,400
343325	2nd Interment Right	9,703	3,900
343327	Monument Maintenance	1,075	1,760

GENERAL FUND SUMMARY OF REVENUES BY SOURCE			
343340	Openings/ Closings/ Disinterments	24,363	20,700
343341	Cemetery Monument Permit Fee	4,864	3,900
343343	Cemetery Overtime Services Fee	6,142	4,000
343360	Weed Control	2,656	2,622
346000	<u>Culture and Recreation</u>		
346000	Shelter Fees	61,580	22,000
346009	ENT - Transportation Fee	2,942	2,000
346034	Grounds Maintenance Contract	367,251	392,233
346035	Special Use Permits	1,900	—
346036	Vendor Concession Fees	81,121	100,000
346039	Vendor Concessions	9,445	6,000
346061	Rental - Court Sports	3,078	3,000
346063	Rental - Shelters/ Pavilions/ Plazas	22,887	20,000
346065	Rental - Diamond Fields	63,174	87,000
346067	Rental - Synthetic Fields	22,655	15,000
346068	Rental - Multi-Use	95,591	118,594
346069	Rental - Miscellaneous	27,000	10,000
346080	Payment in Lieu of Parks	69,808	150,000
346431	ENT-Rental - Court Sports	12,311	6,000
346433	ENT-Rental - Shelter/ Pavilions/ Plazas	6,573	3,090
346533	ENT-Rental - Synthetic Fields	22,601	12,000
346631	ENT-Rental - Diamond Fields	5,981	5,150
346635	ENT-Rental - Multi-Use	9,968	6,000
SUBTOTAL	.....	10,420,687	11,724,070
350000	<u>FINES AND FORFEITURES</u>		
351010	Justice Court		
351022	Law Enforcement Academy Surcharge #5	1,538	11,194
351031	Fines/Forfeitures	255,119	235,607
351032	Misdemeanor Surcharge #1	17,766	16,897
351033	Misdemeanor Surcharge #3	9,452	9,867
351034	Cellular Phone Fines	5,812	5,627
355000	False Alarm Penalty	23,921	13,000
SUBTOTAL	.....	313,607	292,192
360000	<u>MISCELLANEOUS REVENUES</u>		
360001	Copies	1,630	1,500
360010	Miscellaneous	18,921	496,734
361000	Rattlensnake Land Leases	100	—
361005	Rental Income	9,300	10,000

GENERAL FUND SUMMARY OF REVENUES BY SOURCE			
361006	Rent Revenue	1,000	2,000
362000	Mtn Water Advance Contract Revenue/Other Misc	10,322	10,320
362002	Bad Check Charges	60	125
362007	Opioid Settlement Funds	92,061	75,125
362011	Sale Of Unclaimed Property	12,133	8,500
362270	DPA (Deferred Prosecution Agreement)	2,359	2,000
364012	Sale Of Surplus Property	1,638,424	5,161
364040	Insurance And Damage Recovery	26,788	25,000
365000	Donations	933	4,125
365001	PD Donations/ Sales Donations	9,086	6,000
365010	Parks & Recreation - Miscellaneous Donations	3,275	10,000
365011	Improvements & Acquisitions	14,958	200,000
365012	Urban Forestry/ Green Way & Horticulture	27,465	10,000
365013	Scholarship	(74,912)	5,000
365014	Conservation Lands	98,461	20,000
365015	Special Events	12	10,000
365016	Restitution	9,319	2,000
365017	MORE	—	10,000
365018	Sports & Wellness	—	5,000
365019	Developed Parks - Donations	37,051	15,000
365020	Private Grants	135,688	87,118
365025	Contributions from MPC	816	816
365026	Contributions from MRA	1,056,702	1,011,436
SUBTOTAL		3,131,950	2,032,960
<u>INVESTMENT AND ROYALTY EARNINGS</u>			
371010	Interest On Investments	101,531	2,500
SUBTOTAL		101,531	2,500
<u>OTHER FINANCING SOURCES</u>			
382000	Proceeds of General Fixed Asset Disposition		
382010	Sale of Fixed Assets	—	250,398
SUBTOTAL		—	250,398
<u>Interfund Operating Transfer (Specify Fund)</u>			
383000	Operating Transfers	4,327,792	7,033,578
383004	Trans From Employee Health Insurance Levy	6,421,552	7,314,456
383007	Trans From Cable Franchise	50,000	—
383011	Trans From Sid Revolving	22,400	30,000
383042	Transfer From Gas Tax - LOFT	—	27,540

GENERAL FUND SUMMARY OF REVENUES BY SOURCE		
SUBTOTAL	10,821,744	14,405,574
TOTAL GENERAL FUND NON-TAX REVENUES	51,048,337	58,988,091

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			City of Missoula					
					Fiscal Year ended June 30, 2024					
		Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(600-699) Principal & Interest	(900) Capital Outlay	Final Budget
ACCOUNT NO.	ACCOUNT									
410000	<u>GENERAL GOVERNMENT</u>									
410000	Legislative Services	8.00	707,790	679,917	8.00	664,242	103,665	—	—	767,907
410200	Executive Services	4.00	742,723	690,267	4.00	651,833	73,986	—	—	725,819
410360	Municipal Courts	22.00	2,521,926	2,548,456	22.00	2,093,600	553,691	—	—	2,647,291
410510	Administration	13.00	1,841,911	1,782,094	13.00	1,444,879	408,772	—	—	1,853,651
410550	Accounting		25,000	183		25,000	—	—	—	25,000
410580	Data Processing	15.00	1,481,278	1,377,540	16.00	1,185,223	420,640	—	—	1,605,863
410600	Elections		—	—		—	400,000	—	—	400,000
410800	Personnel Services	13.00	1,996,629	1,945,406	13.00	1,673,309	496,628	—	—	2,169,937
410900	Records Administration		347,018	301,919		337,237	34,443	—	—	371,680
411000	Planning and Research Services	43.00	4,032,599	3,923,351	49.00	3,750,860	345,491	—	—	4,096,351
411100	Legal Services	19.00	2,635,215	2,464,152	23.00	2,798,235	109,537	—	—	2,907,772
411200	Facilities Administration	1.00	468,959	448,377	1.00	283,665	175,486	—	—	459,151
411300	Central Communication		1,134,499	1,089,408		—	1,094,369	—	—	1,094,369
411800	Community Based Organizations		1,545,979	1,339,154		363,826	1,254,443	—	—	1,618,269
419000	One-time Requests		902,473	654,039		—	80,000	—	143,800	223,800
SUBTOTAL		138.00	20,383,999	19,244,262	149.00	15,271,909	5,551,151	—	143,800	20,966,860
420000	<u>PUBLIC SAFETY</u>									
420100	Law Enforcement	152.80	24,212,054	23,614,031	153.80	23,228,569	1,824,244	—	116,629	25,169,442
420400	Fire Protection	97.00	28,245,150	27,411,067	130.00	30,709,277	1,263,080	—	—	31,972,357
420500	Protective Inspections		1,074,556	—		—	5,000	—	—	5,000
429000	One-time Requests		1,711,219	1,574,644		526,558	1,246,713	—	11,100	1,784,371
SUBTOTAL		249.80	55,242,979	52,599,742	283.80	54,464,404	4,339,037	—	127,729	58,931,170
430000	<u>PUBLIC WORKS</u>									
430200	Road and Street Services		66,000	300,721		—	66,000	—	—	66,000
430800	Solid Waste Services		1,230,602	993,037		433,883	775,559	—	—	1,209,442
430900	Cemetery Services	—	329,950	112,566	—	—	13,000	—	195,000	208,000
431310	Fleet Maintenance	10.75	1,375,248	1,269,976	10.75	1,317,262	162,747	—	—	1,480,009
431350	Facility Maintenance	1.00	81,000	5,256	1.00	—	81,000	—	—	81,000

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			City of Missoula							
					Fiscal Year ended June 30, 2024							
		ACCOUNT NO.	ACCOUNT	Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(600-699) Principal & Interest	(900) Capital Outlay	Final Budget
439000	One-time Request				—	—		—	—	—	35,000	35,000
					—	—		—	—	—	—	—
SUBTOTAL				11.75	3,082,800	2,681,555	11.75	1,751,145	1,098,306	—	230,000	3,079,451
440000	PUBLIC HEALTH											
440100	Public Health Services				2,662,166	1,331,083		—	2,831,290	—	—	2,831,290
440600	Animal Control Services				522,135	261,068		—	538,306	—	—	538,306
	One-Time Increase to Health Dept.				—	—		—	12,000	—	—	12,000
SUBTOTAL				—	3,184,301	1,592,151	—	—	3,381,596	—	—	3,381,596
450000	SOCIAL AND ECONOMIC SERVICES											
450000	Welfare				368,845	368,844		—	368,845	—	—	368,845
450131	General Assistance				700,752	612,232		512,931	229,485	—	—	742,416
450400	Extension Services				210,000	225,958		—	180,000	—	—	180,000
459000	One-time Request				1,930,741	640,495		—	—	—	—	—
SUBTOTAL				—	3,210,338	1,847,529	—	512,931	778,330	—	—	1,291,261
460000	CULTURE AND RECREATION											
460300	Community Grants				99,350	99,350		—	—	—	—	—
460400	Parks and Recreation Services		7.47		2,950,390	1,698,048	8.35	738,217	1,317,946	—	914,053	2,970,216
469000	One-time Request				40,000	126,695		—	121,500	—	—	121,500
SUBTOTAL			7.47		3,089,740	1,924,094	8.35	738,217	1,439,446	—	914,053	3,091,716
470000	HOUSING AND COMMUNITY DEV.											
470100	Community Public Facility Projects				—	1,640,818		—	—	—	—	—
470300	Economic Development				766,139	702,638		724,675	35,610	—	—	760,285
470500	Home-Rental Assistance				100,000	100,000		—	100,000	—	—	100,000
SUBTOTAL			—		866,139	2,443,456	—	724,675	135,610	—	—	860,285
510000	MISCELLANEOUS											
510000	Special Assessments				55,000	330		—	55,000	—	—	55,000
510200	Judgements				25,000	3,470		—	25,000	—	—	25,000

FUND: Title: Number:	GENERAL 1000	EXPENDITURES BY ACTIVITY AND OBJECT			City of Missoula					
					Fiscal Year ended June 30, 2024					
		Previous Year F.T.E.	Previous Year Budget	Previous Year Actual	Authorized F.T.E.	(100) Personnel Services	(200-800) Operating & Maintenance	(600-699) Principal & Interest	(900) Capital Outlay	Final Budget
ACCOUNT NO.	ACCOUNT									
510300	Unallocated Costs		1,780,485	1,923,510		—	1,887,770	—	—	1,887,770
SUBTOTAL	.....	—	1,860,485	1,927,309	—	—	1,967,770	—	—	1,967,770
520000	OTHER FINANCING USES									
521000	Transfer to General Fund		5,574,712	2,777,257		—	5,410,826	—	—	5,410,826
521001	Transfer to Capital Improvement Fund		3,523,784	3,523,784		—	2,725,844	—	—	2,725,844
521006	Transfer to Health Insurance Fund		90,000	46,685		—	20,000	—	—	20,000
521008	Transfer to Park District #1		25,000	25,000		—	25,000	—	—	25,000
SUBTOTAL	.....	—	9,213,496	6,372,726	—	—	8,181,670	—	—	8,181,670
*TOTAL EXPENDITURES		407.02	100,134,277	90,632,823	452.90	73,463,281	26,872,916	—	1,415,582	101,751,779

*\$88.2M General Fund \$13.6M General Fund - Special Funds

B. Special Revenue Funds

2000

Revenue by Source

**Expenditure Summary by
Function, Activity and Object**

City of Missoula
SUMMARY OF APPROPRIATIONS BY FUND AND OBJECT
2025 - 2026 FISCAL YEAR BUDGET
SPECIAL REVENUE - OPERATING FUNDS
2000 FUNDS

FUND NO.	FUND NAME	FTE	PERSONNEL	O & M	CAPITAL OUTLAY	TOTAL*
2321	Impact Fee		—	—	500,000	500,000
2365	Public Art		—	6,600	7,500	14,100
2372	Employee Permissive Health Insurance Levy		—	9,942,536	—	9,942,536
2384	Conservation Land Maintenance Mill Levy	17.83	526,694	297,944	—	824,638
2389	Cable Franchise Fee		—	505,850	27,000	532,850
2390	Drug Forfeiture Fund		—	1,300	—	1,300
2394	Building Inspection	17.83	2,271,948	933,895	—	3,205,843
2399	Dangerous Building		—	15,000	—	15,000
2400	Street Lighting Districts		—	301,052	—	301,052
2500	Street Maintenance Fund		—	144,494	—	144,494
2512	Road District #1 - Public Works	80.91	9,424,680	7,480,592	1,404,500	18,309,773
2513	Parks District #1	9.00	9,738,641	6,088,917	671,023	16,498,584
2700	Affordable Housing Trust Fund		—	148,614	—	148,614
2820	Gas Tax Fund		—	1,800,690	—	1,800,690
2918	Law Enforcement Grants		—	238,000	—	238,000
2919	HIDTA		16,213	72,296	25,000	113,509
2939	CDBG Program		—	83,101	—	83,101
2940	Community Development Block Grant Fund		—	485,331	—	485,331
2941	HOME Grant		—	315,000	—	315,000
2943	City Home Program		—	800	—	800
2945	HOME - ARP		—	350,400	—	350,400
2955	Transportation Department	0.00	987,163	510,344	—	1,497,507
2988	Grants & Donations		—	28,162	—	28,162
2989	Misc. Police Grants & Donations		313,193	369,195	—	682,388
2991	Brownfields		—	289,950	—	289,950
2992	Brownfields RLF		—	3,115,250	—	3,115,250
TOTAL		125.57	23,278,533	33,525,313	2,635,023	59,438,872

SPECIAL REVENUE FUNDS			
REVENUE BY SOURCE			
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY			
Title:	Permissive Medical Levy	City of Missoula	
Number:	2372	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
TAX REVENUES			
Permissive Medical Levy Revenues			
311000	General Property Taxes	8,797,789	9,692,536
312001	Penalty & Interest	12,995	—
TOTAL REVENUES.....*		8,810,784	9,692,536
EXPENDITURES			
Permissive Medical Levy Expenses			
521000	Interfund Operating Transfers	8,966,113	9,942,536
TOTAL EXPENDITURES **		8,966,113	9,942,536
TITLE:			
Conservation Land Maintenance Levy		City of Missoula	
Number:		Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
TAX REVENUES			
Conservation Land Maintenance Levy Revenues			
311000	Property Taxes	824,503	828,018
312001	Penalties & Interest	1,234	—
336023	State Contributions PERS	266	361
360010	Miscellaneous Revenues	70,000	—
383004	Trans From Employee Health Ins Levy	99,439	97,809
TOTAL REVENUES.....*		995,442	926,188
EXPENDITURES			
Conservation Land Maintenance Levy Expenses			
460484	Conservation Land	670,486	812,042
490504	Debt Service	20,307	12,596
TOTAL EXPENDITURES **		690,793	824,638

<p style="text-align: center;">SPECIAL REVENUE FUNDS REVENUE BY SOURCE EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY</p>			
Title:	Disaster Recovery	City of Missoula Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
<u>Planning Revenues</u>			
311000	General Property Taxes	410,793	—
312001	Penalty & Interest	602	—
331113	FEMA Grants	212,951	—
364040	Insurance & Damage Recovery	156,116	—
TOTAL REVENUES*		780,461	—
EXPENDITURES			
<u>Planning Expenses</u>			
300	Purchased Services	3,134,782	—
TOTAL EXPENDITURES		3,134,782	—

Title:	Public Safety Information Systems	City of Missoula Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
<u>Public Safety Information System Revenues</u>			
330000	County Contribution	15,300	15,300
383029	City Contribution	8,700	8,700
TOTAL REVENUES*		24,000	24,000
EXPENDITURES			
<u>PSIS Expenses</u>			
TOTAL EXPENDITURES		—	—

SPECIAL REVENUE FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY

Title:	Impact Fee	City of Missoula Fiscal Year ended June 30, 2026	
Number:	2321		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
341033	Parks	318,105	275,000
341034	Fire	102,335	125,000
341035	Police	19,463	20,000
341036	Community Service	225,150	250,000
341037	Traffic	1,262,796	1,300,000
341038	SXWTPQYEN Transportation	391,065	300,000
TOTAL REVENUES.....*		2,318,915	2,270,000
EXPENDITURES			
430230	Transportation Impact Fees	429,702	—
460400	Culture & Recreation Impact Fees	75,000	—
510000	Unallocated IFAC-Approved Appropriation	—	500,000
		—	—
TOTAL EXPENDITURES **		504,702	500,000

Title:	Public Art	City of Missoula Fiscal Year ended June 30, 2026	
Number:	2365		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
TOTAL REVENUES.....*		—	—
EXPENDITURES			
460457	Public Art	3,000	14,100
TOTAL EXPENDITURES.....**		3,000	14,100

Title:	Cable/Franchise	City of Missoula Fiscal Year ended June 30, 2026	
Number:	2389		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
322030	Franchise Fees - TDS Telecom	4,637	—
322031	Franchise Fee	633,606	600,000
322034	PEG Access Fee	19,063	30,000
TOTAL REVENUES.....*		657,306	630,000
EXPENDITURES			
411810	Cable TV Franchise	696,143	532,850

SPECIAL REVENUE FUNDS			
REVENUE BY SOURCE			
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY			
TOTAL EXPENDITURES	**	696,143	532,850

Title:	Drug Forfeiture	City of Missoula	
Number:	2390	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
351013	Drug Forfeiture	711	1,300
TOTAL REVENUES.....*		711	1,300
EXPENDITURES			
420142	Drug Forfeiture	87	1,300
TOTAL EXPENDITURES.....**		87	1,300

Title:	Building Inspection	City of Missoula	
Number:	2394	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
323011	Building Permits	1,664,195	1,664,200
323012	Electrical Permits	362,348	362,350
323013	Plumbing Permits	206,523	206,525
323017	Mechanical Permits	172,359	172,340
336023	State Contribution - PERS	1,306	1,618
360010	Miscellaneous Revenues	—	355,311
TOTAL REVENUES.....*		2,406,732	2,762,344
EXPENDITURES			
100	Personnel Services	1,873,830	2,271,948
200	Supplies	19,394	44,000
300	Purchased Services	359,389	478,105
500	Fixed Charges	379,620	394,937
600	Debt Service	15,425	15,425
800	Miscellaneous	1,428	1,428
900	Capital Outlay	31,197	—
TOTAL EXPENDITURES	**	2,680,282	3,205,843

SPECIAL REVENUE FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY

Title:	Dangerous Building	City of Missoula Fiscal Year ended June 30, 2026	
Number:	2399		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
363000	Assessments Paid	—	15,000
TOTAL REVENUES.....*		—	15,000
EXPENDITURES			
420510	Administration	—	15,000
TOTAL EXPENDITURES.....**		—	15,000

Title:	Street Lighting District	City of Missoula Fiscal Year ended June 30, 2026	
Number:	2400		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
363010	Lighting Assessments	320,560	299,164
363040	Assessment Penalty & Interest	1,006	—
TOTAL REVENUES.....*		321,566	299,164
EXPENDITURES			
430263	Street Lighting	314,300	301,052
TOTAL EXPENDITURES	**	314,300	301,052

Title:	Street Maintenance District	City of Missoula Fiscal Year ended June 30, 2026	
Number:	2500		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
363010	Maintenance Assessments	142,110	143,904
363040	Assessment Penalty & Interest	780	—
TOTAL REVENUES.....*		142,890	143,904
EXPENDITURES			
521000	Interfund Operating Transfers	143,900	144,494
TOTAL EXPENDITURES.....**		143,900	144,494

SPECIAL REVENUE FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY

Title:	Public Works - Road District #1	City of Missoula Fiscal Year ended June 30, 2026	
Number:	2512		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
323014	TDS Permit Revenue	93,808	21,745
323015	Excavating Permits	138,045	195,076
323020	Fence Permits	12,225	9,167
323021	Paving Permits	47,305	50,453
323023	Ada Access Permits	24,096	17,345
336023	State Contribution - PERS	5,162	3,686
337013	MUTD Sign Maintenance Agreement	—	3,000
341076	Engineering Plan Check Fees	47,473	56,908
341078	Engineering Map Fees	15	—
343000	PW Reimbursable Services	600	140,000
343004	Special State Contracts	560,505	300,000
343006	Other Gov't Agencies - Street Projects	26,857	28,840
343025	Water Service Permits	188,536	128,969
343033	Mullan BUILD Sewer Dev	364,815	377,300
343080	State Maintenance Contracts	570,826	561,291
343084	Street Maintenance Material Reimbursement	22,195	140,000
343097	Sidewalk and Curb Fess	179,114	228,000
360010	Miscellaneous Revenues	1,773	267,000
363020	Property Assessments	10,288,819	11,287,242
363040	Assessment Penalty & Interest	17,426	—
365026	Contributions from MRA	48,005	—
371010	Interest on Investments	19,186	—
383000	Operating Transfers	190,700	703,392
383001	Trans From Flushing District	60,578	61,172
383002	Trans From Gas Tax	1,347,998	1,347,998
383004	Trans From Employee Health Insurance Levy	1,187,654	1,286,215
TOTAL REVENUES.....*		15,443,716	17,214,799
EXPENDITURES			
100	Personnel Services	8,088,063	9,424,680
200	Supplies	1,362,723	1,574,553
300	Purchased Services	499,451	779,264
400	Building Materials	401,523	753,813
500	Fixed Charges	1,276,989	1,904,134
600	Debt Service	907,093	832,196
700	Grants & Contributions	10,780	10,780
800	Miscellaneous	947,153	1,625,852
900	Capital Outlay	142,683	1,404,500

SPECIAL REVENUE FUNDS			
REVENUE BY SOURCE			
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY			
TOTAL EXPENDITURES	**	13,636,457	18,309,772

Title:	Park District #1	City of Missoula	
Number:	2513	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
334999	ARPA	85,721	—
336023	State Contribution - PERS	5,592	6,344
340051	Grill Van Concessions	210,963	225,000
346001	S & W Adult Rec Fees	63,678	47,000
346003	S & W Missoula Movers - Rec Fees	4,016	2,000
346005	S & W Youth Rec Fees - Junior Playmakers	33,580	83,853
346035	Special Use Permits	15,839	4,000
346039	Vendor Concessions	1,482	—
346030	Swimming Pool Fees	444,826	535,000
346053	Outdoor - Youth Rec Fees	1,055,122	910,322
346055	Outdoor - Ropes & Team Course Rec Fees	1,172	—
346056	Lowell Neighborhood Center	373,321	—
346060	Currents Swimming Facility	693,079	660,000
346061	Rental - Court Sports	10,732	7,500
346063	Rental - Shelters/ Pavilions/ Plazas	33,074	33,000
346065	Rental - Diamond Fields	14,369	7,000
346068	Rental - Multi-Use	13,557	16,500
346071	UF Agreements & Contracts	19,378	—
346075	Developed Parks Agreements & Contracts	3,556	—
346091	Other Fees - City Cards	1,250	800
346093	Recreation Administrative Fees	719	700
346095	Recreation Cancellation Fees	7,314	7,000
360010	Miscellaneous	64	—
363020	Property Assessments	10,101,261	11,080,651
363040	Assessment Penalty & Interest	17,128	—
365019	Aquatics Donations	893	—
365025	21st Century Grant	—	75,546
371010	Interest on Investments	18,831	—
383000	Operating Transfers	161,459	217,718
383004	Trans From Employee Health Insurance Levy	1,257,468	1,244,057
383055	Trans From Consrv Land Maint Levy	211,663	211,663
TOTAL REVENUES.....*		14,861,104	15,375,654
EXPENDITURES			
100	Personnel Services	8,983,455	9,738,641
200	Supplies	1,096,848	1,160,299
300	Purchased Services	1,725,642	1,788,814
500	Fixed Charges	780,121	1,217,060
600	Debt Service	511,945	515,544
700	Grants & Contributions	286,226	355,076

SPECIAL REVENUE FUNDS			
REVENUE BY SOURCE			
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY			
800	Miscellaneous	1,085,479	1,052,124
900	Capital Outlay	428,508	671,023
TOTAL EXPENDITURES.....**		14,898,224	16,498,581

Title:	Affordable Housing Trust Fund	City of Missoula	
Number:	2700	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
364012	Proceeds from sale of City-Owned Land	26,605	15,852
365000	Donations	600	—
383000	Operating Transfers	100,000	100,000
TOTAL REVENUES.....*		127,205	115,852
EXPENDITURES			
300	Purchased Services	—	30,009
700	Grants & Contributions	440,427	118,605
TOTAL EXPENDITURES		440,427	148,614

Title:	Gas Tax	City of Missoula	
Number:	2820	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
334040	Gas Tax Apportionment	2,675,121	1,097,998
TOTAL REVENUES.....*		2,675,121	1,097,998
EXPENDITURES			
430230	Street Restoration	3,198,715	1,800,690
TOTAL EXPENDITURES		3,198,715	1,800,690

Title:	Law Enforcement Block Grant	City of Missoula	
Number:	2918	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
331027	JAG Grants Revenue	29,660	238,000
TOTAL REVENUES.....*		29,660	238,000
EXPENDITURES			
420175	JAG 2021	37,414	45,000
420174	JAG V	—	75,000
420172	JAG 2022	—	45,000
420173	JAG 2023	37,311	73,000

SPECIAL REVENUE FUNDS			
REVENUE BY SOURCE			
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY			
TOTAL EXPENDITURES.....	**	74,725	238,000

Title:	HIDTA	City of Missoula Fiscal Year ended June 30, 2026	
Number:	2919		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
342013	HIDTA State Seizure Revenue	43,010	—
342014	HIDTA Federal Seizure Revenue	—	113,509
353425	Dept. of Justice Forfeitures	72,734	—
TOTAL REVENUES.....	*	115,744	113,509
EXPENDITURES			
420142	HIDTA State	26,574	113,509
420181	HIDTA - DOJ	16,931	—
TOTAL EXPENDITURES	**	43,505	113,509

Title:	CDBG Program Income	City of Missoula Fiscal Year ended June 30, 2026	
Number:	2939		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
331000	CDBG Program Income Revenue	11,083	11,883
TOTAL REVENUES.....	*	11,083	11,883
EXPENDITURES			
470290	Public Service Projects	—	83,101
TOTAL EXPENDITURES.....	**	—	83,101

Title:	CDBG	City of Missoula Fiscal Year ended June 30, 2026	
Number:	2940		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
331010	CDBG Grant Income	553,226	439,920
TOTAL REVENUES.....	*	553,226	439,920
EXPENDITURES			
470290	Administration	35,746	87,500
470450	Projects	616,366	397,831
TOTAL EXPENDITURES	**	652,112	485,331

Title:	HOME	City of Missoula
--------	------	------------------

<p style="text-align: center;">SPECIAL REVENUE FUNDS REVENUE BY SOURCE EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY</p>			
Number:	2941	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
331010	Entitlement - HOME Grant	131,162	315,000
TOTAL REVENUES.....*		131,162	315,000
EXPENDITURES			
470290	Administration	17,000	—
470450	Construction Projects	171,386	315,000
TOTAL EXPENDITURES.....**		188,386	315,000

Title:	City HOME Program Income	City of Missoula	
Number:	2943	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
334156	HOME Program Income	134,807	800
360010	Interest on Loan	4,800	—
TOTAL REVENUES.....*		139,607	800
EXPENDITURES			
470450	Program Income	5,353	800
TOTAL EXPENDITURES **		5,353	800

SPECIAL REVENUE FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY

Title:	HOME - ARP	City of Missoula Fiscal Year ended June 30, 2023	
Number:	2945		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
331010	Entitlement - Home Grant	38	350,400
TOTAL REVENUES.....*		38	350,400
EXPENDITURES			
470290	Services	8,866	350,000
470410	Administration	38	400
TOTAL EXPENDITURES	**	8,904	350,400

Title:	Transportation	City of Missoula Fiscal Year ended June 30, 2026	
Number:	2955		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
330005	MUTD Grant Admin Fee	4,760	5,000
331054	FHWA PL Grant	374,282	829,176
331055	FTA Grant	91,021	145,000
331056	MDT Federal CMAQ - MIM	135,439	348,988
331058	MDT Federal CMAQ - Bike/Ped	2,023	—
336023	State Contribution - PERS	577	696
336030	MIM Intergovernmental Revenues	—	9,900
365016	Local Match MDT - MIM	45,896	32,194
383000	Trans From General Fund - Bike/Ped	148,751	152,621
383029	Trans From General Fund - MIM	12,000	12,000
TOTAL REVENUES.....*		814,750	1,535,575
EXPENDITURES			
100	Personnel Services	832,188	987,163
200	Supplies	23,826	39,259
300	Purchased Services	316,005	208,512
500	Fixed Charges	109,038	136,573
700	Grants & Contributions	137,389	126,000
800	Miscellaneous	46,489	—
TOTAL EXPENDITURES.....**		1,464,934	1,497,507

SPECIAL REVENUE FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY

Title:	Grants & Donations	City of Missoula Fiscal Year ended June 30, 2021	
Number:	2988		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
331091	HMEP (Haz Material & Emerg Prep) Grant	6,977	—
331112	Dept. of Homeland Security Grant	11,306	28,162
TOTAL REVENUES.....*		18,284	28,162
EXPENDITURES			
420000	Misc Grants	1,358	28,162
420460	Operations	61,088	—
420730	EMS	7,649	—
TOTAL EXPENDITURES **		70,095	28,162

Title:	Police Grants & Donations	City of Missoula Fiscal Year ended June 30, 2026	
Number:	2989		
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
330000	CIT-County Grant	97,148	—
331026	ICAC Grant	4,264	16,000
334013	State Grant - OT Seatbelts	66,882	234,455
334015	HIDTA Grants	130,303	311,225
334016	Bulletproof Vest Grants	—	35,000
336021	State Contribution - Police Retirement	60,718	—
331024	Dept. of Justice Grants	46,054	473,100
336023	State Contribution - PERS	107	—
TOTAL REVENUES.....*		405,476	1,069,780
EXPENDITURES			
420000	Miscellaneous	57,218	—
420143	Anti-Graffiti	374	—
420145	Project Safe Neighborhood OT	22,061	—
420146	Project Safe Neighborhood Research	67,432	104,781
420160	ICAC	4,105	16,000
420170	CIT Program	142,773	—
420180	Bulletproof Vest Program	11,835	35,000
420188	HIDTA Connect	182,459	—
420190	State - OT Seat Belt Grant	59,392	240,382
420191	Selective Traffic Enf Prog Grant	132,944	—
420196	HIDTA 2018	—	25,463
420198	HIDTA 2023	127,948	260,762

SPECIAL REVENUE FUNDS			
REVENUE BY SOURCE			
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY			
TOTAL EXPENDITURES.....	**	808,542	682,388
Title:	Brownfields		City of Missoula
Number:	2991		Fiscal Year ended June 30, 2026
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
331038	EPA ASSESSMENT GRANT	12,896	—
331090	RLF GRANT	36,877	255,000
331092	RLF LEGACY GRANT	(173,422)	—
331093	EPA CLEAN-UP GRANT	31,248	34,950
TOTAL REVENUES.....	*	(92,402)	289,950
EXPENDITURES			
470715	Projects	12,896	—
470720	RLF Admin	36,877	255,000
470730	EPA Cleanup	68,887	34,950
TOTAL EXPENDITURES	**	118,659	289,950

SPECIAL REVENUE FUNDS			
REVENUE BY SOURCE			
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY			
Title:	Brownfields RLF		City of Missoula
Number:	2992		Fiscal Year ended June 30, 2023
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
331092	RLF Legacy Grant	—	2,305,750
TOTAL REVENUES.....	*	—	2,305,750
EXPENDITURES			
470710	Admin	25,101	—
470725	Projects	64,754	3,115,250
TOTAL EXPENDITURES	**	89,855	3,115,250

C. Debt Service Funds

3000

DEBT SERVICE BUDGET SUMMARY

Fiscal Year ended June 30, 2026

ACCOUNT NO.	ACCOUNT NAME	Fund Number	3000	3091	3092	3400	3500	
		Fund Name	REVOLVING FUND	Aquatics Refunding Bond	2013 GO Refunding Bond	Sidewalk/ Curb Bonds	SID Bonds	TOTALS
TAX REVENUE (Non-Levied Ad Valorem Taxes)								
311000	General Property Taxes		—	—	425,028	—	—	425,028
NON-PROPERTY TAX REVENUES								
363020	Property Assessments		—	—	—	339,449	541,010	880,459
TOTAL NON-PROPERTY TAX REVENUES.....*			—	—	425,028	339,449	541,010	1,305,487
EXPENDITURES								
490100 General Obligation Bond								
610	Principal		—	—	415,000	—	—	415,000
620	Interest		—	—	10,028	—	—	10,028
510100	Miscellaneous - Special Assessments		—	—	—	339,449	541,010	880,459
521000	Revolving	48,400	—	—	—	—	—	48,400
TOTAL EXPENDITURES.....**			48,400	—	425,028	339,449	541,010	1,353,887

D. Special Revenue Funds

4000

CAPITAL PROJECTS BUDGET SUMMARY

Fiscal Year Ending June 30, 2026

ACCOUNT NO.	ACCOUNT NAME	Fund No.	4010	4020	4030	4060	4080	4400	TOTALS
		FUND	General Government	Public Safety	Public Works	Capital Debt	Culture & Recreation	Sidewalk/ Curb Projects	
REVENUE									
381000	Loan Proceeds	—	—	—	2,130,000	—	—	—	2,130,000
383000	Transfer in	—	—	—	—	155,000	—	—	155,000
383029	Transfer from General Fund	—	—	—	2,725,844	—	—	—	2,725,844
TOTAL NON-PROPERTY TAX REVENUES.....*		—	—	—	4,855,844	155,000	—	—	5,010,844
EXPENDITURES									
610	Principal	—	—	—	2,348,671	—	—	—	2,348,671
620	Interest	—	—	—	377,173	—	—	—	377,173
TOTAL EXPENDITURES.....**		—	—	—	2,725,844	—	—	—	2,725,844

E. Enterprise Funds

5000

ENTERPRISE FUND BUDGET SUMMARY			
FUND:	CIVIC STADIUM	City of Missoula	
Number:	<u>5020</u>	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Previous Year Actual	Final Budget
<u>REVENUE</u>			
361010	Rent Revenue	(130,000)	110,000
362000	Other Miscellaneous Revenue	9,588	—
365026	Contributions from MRA	228,535	—
TOTAL REVENUES *		108,124	110,000
<u>EXPENSES</u>			
460451	Administration	228,535	—
 <u>490000 DEBT SERVICE</u>			
610	Principal	—	50,666
620	Interest	69,007	65,574
TOTAL EXPENSES **		297,543	116,240
TOTAL EXPENSES AND OTHER CASH USES		297,543	116,240

ENTERPRISE FUND BUDGET SUMMARY			
FUND:	WATER OPERATING	City of Missoula Fiscal Year ended June 30, 2026	
Number:	<u>5210</u>	Previous Year Actual	Final Budget
<u>REVENUE</u>			
334999	Covid-19/Stimulus-State Sources	389,231	—
336020	State Pension Contribution	43,302	—
336023	State Contribution PERS	2,883	3,223
343021	Metered Water Sales	20,403,214	19,608,799
343022	Unmetered Water Sales	2,687,500	2,836,651
343024	Sale of Water, Materials and Supplies	117,891	65,245
343026	Water Installation Charges	3,002	38,192
343027	Miscellaneous Water Revenue	735,059	306,012
360010	Miscellaneous	124,140	3,091
360030	Contributions from Property Owners	402	—
362002	Bad Check Charges	1,200	3,091
382010	Sale of Fixed Assets	(12,647)	—
383000	TRANSFERS IN (From other Funds)	38,198	—
TOTAL REVENUES **		24,533,375	22,864,304
<u>EXPENSES</u>			
430500	<u>WATER UTILITIES</u>		
100	Personal Services (FTE 43)	4,482,536	4,791,075
200	Supplies	911,102	1,120,022
300	Purchased Services	3,298,084	4,493,713
500	Fixed Charges	1,063,842	1,501,439
700	Grants & Contributions	112,000	212,000
900	*Capital Outlay	7,862,582	—
490000	<u>DEBT SERVICE</u>		
610	Principal	—	4,152,843
620	Interest	4,527,039	5,094,779
TOTAL EXPENSES ***		22,257,185	21,365,871
TOTAL EXPENSES AND OTHER CASH USES.....		22,257,185	21,365,871

ENTERPRISE FUND BUDGET SUMMARY			
FUND:	WASTEWATER OPERATING	City of Missoula Fiscal Year ended June 30, 2026	
Number:	<u>5311</u>	Previous Year Actual	Final Budget
<u>REVENUE</u>			
323027	Waste Hauler Permits	2,960	2,854
334999	Covid-19/Stimulus-State Sources	1,519,628	—
336020	State Pension Contribution	36,046	—
336023	State Contribution - PERS	2,894	3,349
343032	Wastewater Installation Charge	62,961	25,000
343034	Wastewater Treatment Fees	12,610,970	12,280,760
343038	Penalty & Interest on Wastewater Liens	1,373	1,000
343039	Disposal Fees	119,103	92,700
343041	Compost Tipping Fees	161,833	181,262
343045	Compost Sales	498,069	328,636
360010	Miscellaneous	1,059	—
361200	Radio Tower Lease Payments	5,000	5,000
363040	Penalty & Interest	1,220	475
383000	TRANSFERS IN (From other Funds)	61,738	35,000
TOTAL REVENUES **		15,084,854	12,956,036
<u>EXPENSES</u>			
430600	<u>WASTEWATER UTILITIES</u>		
100	Personal Services (FTE 47)	4,484,449	5,225,651
200	Supplies	1,059,186	1,040,454
300	Purchased Services	1,979,369	2,321,493
500	Fixed Charges	1,114,260	999,711
700	Grants & Contributions	45,090	45,090
900	* Capital Outlay	6,719,684	106,000
490000	<u>DEBT SERVICE</u>		
610	Principal	—	1,487,746
620	Interest	477,011	712,405
TOTAL EXPENSES ***		15,879,049	11,938,550

ENTERPRISE FUND BUDGET SUMMARY			
FUND:	STORM WATER	City of Missoula Fiscal Year ended June 30, 2026	
Number:	5450	Previous Year Actual	Final Budget
<u>REVENUE</u>			
<u>STORM WATER REVENUES</u>			
330000	Intergovernmental Revenues	22,166	—
331090	EPA Grant	88,315	—
334123	DNRC Grant	53,449	—
334999	COVID-19/Stimulus-State Sources	(107,361)	—
336020	State Pension Contribution	3,549	—
336023	State Contribution - PERS	463	559
345034	Storm Water Use Fees	1,839,435	1,638,906
360010	Storm Water Use Fees	6,438	—
360030	Contr from Property Owners - Grant Cr	389,240	—
383000	TRANSFERS IN (From other Funds)	11,803	—
TOTAL REVENUES **		2,307,497	1,639,465
<u>EXPENSES</u>			
430800	<u>STORM WATER SERVICES</u>		
100	Personal Services (FTE 8)	642,032	788,419
200	Supplies	57,481	47,638
300	Purchased Services	156,318	326,183
500	Fixed Charges	79,448	119,829
700	Grants & Contributions	275,275	275,275
900	*Capital Outlay	817,618	—
490000 DEBT SERVICE			
610	Principal	—	85,787
620	Interest	37,046	40,090
TOTAL EXPENSES ***		2,065,217	1,683,221

ENTERPRISE FUND BUDGET SUMMARY
CAPITAL EXPENDITURES SUPPLEMENT - DETAIL

Water

FUND:	Water	City of Missoula	
Number:	5210	Fiscal Year ended June 30, 2023	
ACCOUNT NO.	DESCRIPTION	Previous Year Actual	Final Budget
<u>FACILITIES</u>			
430523	Update/Improve Existing Facility	110,227	—
430530	Source of Supply & Pumping	25,309	—
TOTAL FACILITIES.....		135,536	—
<u>SOURCE OF SUPPLY & PUMPING</u>			
430535	Water Pump Replace/Improvements	878,988	—
430538	SCADA	2,721	—
TOTAL SOURCE OF SUPPLY & PUMPING.....		881,709	—
<u>TRANSMISSION AND DISTRIBUTION:</u>			
430550	Main Replace/Upgrade	158,742	—
430551	Water Main Replacement	4,908,334	—
430553	Fire Hydrants Replace/New	39,633	—
430559	Blow Off Replacements	834,026	—
TOTAL TRANSMISSION AND DISTRIBUTION.....		5,940,735	—
<u>OTHER ACTIVITIES</u>			
430597	Meters	638,077	—
439000	PW One-time Exps	137,812	—
430520	Capital Operating Equipment	121,668	—
TOTAL OTHER ACTIVITIES.....		\$ 897,556	—
*TOTAL UTILITY ASSETS.....		\$ 7,855,537	—

ENTERPRISE FUND BUDGET SUMMARY
CAPITAL EXPENDITURES SUPPLEMENT - DETAIL

Wastewater

FUND:	Wastewater	City of Missoula	
Number:	5311	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	DESCRIPTION	Previous Year Actual	Final Budget
FACILITIES			
430610	Waste Water Administration	—	—
430623	Update/Improve Existing Facility	68,158	—
TOTAL FACILITIES.....		68,158	—
SOURCE OF SUPPLY & PUMPING			
430637	Sewer Lift Station Upgrades	2,855,723	—
430639	Collection & Treatment Misc Projects	183,268	—
430641	Plant Improvements/Upgrades	—	—
430643	Equipment	1,718,548	—
430649	Misc. Projects	728,607	—
430693	Misc. Plant Repairs	—	—
430001		365,165	—
430002		367,385	—
430699	Misc. Projects - R&D	—	—
TOTAL SOURCE OF SUPPLY & PUMPING.....		6,222,023	—
COMPOST			
430660	Compost	—	—
430669	Compost Misc. Improvements	—	—
439001	Compost Phase II Improvements	429,504	—
TOTAL COMPOST.....		429,504	—
OTHER ACTIVITIES			
439000	Capital Operating Equipment	—	106,000
TOTAL OTHER ACTIVITIES.....		—	106,000
*TOTAL UTILITY ASSETS.....		6,719,684	106,000

ENTERPRISE FUNDS CAPITAL EXPENDITURES SUPPLEMENT - DETAIL (Other Than Water and Wastewater)			
FUND:	Storm Water	City of Missoula	
Number:	<u>5450</u>	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	DESCRIPTION	Previous Year Actual	Final Budget
<u>Storm Water Activities</u>			
439003	Bitterroot Outfall Improvements	78,561	—
439002	Grant Creek Realignment	377,061	—
439001	South Hills Improvements	19,148	—
439000	Machinery & Equipment	41,396	—
430210	Administrative Projects	7,205	—
TOTAL STORM WATER ACTIVITIES		817,618	—
*TOTAL STORM WATER ASSETS.....		817,618	—

F. Internal Service Funds

6000

INTERNAL SERVICE FUND BUDGET SUMMARY						
FUND:	EMPLOYEE BENEFIT		City of Missoula			
Number:	<u>6050</u>		Fiscal Year ended June 30, 2026			
NO.	ACCOUNT		Year Actual	Final Budget		
<u>REVENUE</u>						
396000	Employer & Employee Contributions					
360010	Miscellaneous		388	—		
396001	Insurance Reimbursements		12,315	—		
396002	City Contributions		7,924,920	8,231,730		
396003	Employee Deduction Contributions		1,248,083	1,241,000		
396004	Retiree Contributions		667,755	533,300		
396005	Fire & Police Additional Contributions		3,575,600	3,891,400		
396006	RX Rebates		659,684	400,000		
396007	Other Participant Health Premium		819	—		
396008	COBRA Contributions		9,826	10,000		
396010	Employee Supplemental Life Ins Contribution		85,475	50,000		
396011	Employee Vision Ins Contribution		2,442	1,000		
383000	TRANSFERS IN (From other Funds)					
383029	Trans From General Fund 15% Retiree Benefit		46,685	20,000		
TOTAL REVENUES			14,233,991	14,378,430		
<u>EXPENSES</u>						
520800	Employee Benefit Expenses					
350	Professional Services		50,500	45,000		
351	Insurance Claims		9,945,693	9,972,792		
352	Health Program		93,237	118,216		
353	Administrative		1,436,908	1,431,537		
354	Transitional Reinsurance Program		4,115	—		
TOTAL EXPENSES.....			11,530,453	11,567,545		

G. Private Purpose Trust Funds

7000

PRIVATE PURPOSE TRUST FUNDS REVENUE BY SOURCE EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY			
FUND:	Parking Commission	City of Missoula	
Number:	7370	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
<u>Parking Commission Revenues</u>			
336020	State Pension Contribution	9,044	—
336023	State Contrib - PERS	673	738
343016	Meter Money	1,313,003	1,229,700
343017	Parking Lease Revenue	1,353,462	1,371,500
343018	Operations - Office	154,624	236,800
343301	Boot Removal	11,520	21,889
352001	Parking Ticket Revenue	211,933	266,900
352004	Access Credentials Deposit	1,355	—
360010	Miscellaneous	52,150	83,557
360018	Market on Front Utility Payments	5,656	7,263
360019	Garbage - Market on Front	5,599	7,991
TOTAL REVENUES *		3,119,018	3,226,338
EXPENDITURES			
<u>Parking Commission Expenses</u>			
100	Personnel Services	996,001	1,141,966
200	Supplies	68,938	99,771
300	Purchased Services	632,999	832,581
500	Fixed Charges	177,729	260,648
600	Debt Service	92,823	—
700	Grants & Donations	57,500	90,700
800	Miscellaneous	306,225	305,955
900	Capital Improvements	863,409	1,906,453
TOTAL EXPENDITURES **		3,195,625	4,638,074
FUND:	PARKING COMMISSION - DEBT	City of Missoula	
Number:	7371 - 7375	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
<u>Parking Commission - Debt Revenues</u>			
338000	MRA Pledged Tax Increment	133,425	266,851
371010	Interest on Investments	(19,407)	—
383000	Operating Transfers	306,225	305,955
TOTAL REVENUES *		420,243	572,806

PRIVATE PURPOSE TRUST FUNDS			
REVENUE BY SOURCE			
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY			
EXPENDITURES			
490200 <u>Parking Commission - Debt Expenses</u>			
610	Debt Principal	320,000	325,000
620	Debt Interest	142,508	177,725
845	Contingency	—	266,851
TOTAL EXPENDITURES **		462,508	769,576

FUND:	BUSINESS IMPROVEMENT DISTRICT	City of Missoula	
Number:	7380		Fiscal Year ended June 30, 2026
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
<u>Revenues</u>			
311011	BID Tax Receipts	413,928	382,459
312001	Penalty & Interest	1,746	—
343041	Garbage Collection Services	83,322	83,322
TOTAL REVENUES *		498,996	465,781
EXPENDITURES			
471210	<u>Expenses</u>		
345	Garbage	—	83,347
350	Professional Services	500,000	—
700	Grants & Contributions	—	375,000
TOTAL EXPENDITURES **		500,000	458,347

FUND:	TOURISM Business IMP DIST	City of Missoula	
Number:	7381		Fiscal Year ended June 30, 2026
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
<u>Tourism Business Imp Dist Revenues</u>			
314100	TBID Revenue	—	1,549,156
TOTAL REVENUES *		—	1,549,156
EXPENDITURES			
471210	<u>Tourism Business Imp Dist Expenses</u>		
390	Other Purchased Services	—	1,638,320
TOTAL EXPENDITURES **		—	1,638,320

PRIVATE PURPOSE TRUST FUNDS
REVENUE BY SOURCE
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY

FUND:	FRONT STREET URD	City of Missoula	
Number:	7385; 7400; 7401; 7402	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
<u>Front Street URD Revenues</u>			
311011	Tax Increment	2,402,735	2,325,818
312001	Penalty & Interest	13,371	—
335210	Personal Property Tax Reimbursement	97,901	97,901
371010	Interest Earnings	4,773	—
383066	Transfer from Front St Clearing	2,358,210	2,423,719
TOTAL REVENUES *		4,876,990	4,847,438
EXPENDITURES			
<u>Front Street URD Expenses</u>			
350	Professional Services	9,000	—
610	Debt Principal	459,111	453,110
620	Debt interest	423,324	429,425
700	Grants and Contributions	—	332,825
705	Grant/Contribution to public entity	543,318	—
820	Transfers To Other Funds	2,358,210	2,623,719
TOTAL EXPENDITURES **		3,792,963	3,839,079

FUND:	HELLGATE URD	City of Missoula	
Number:	7398	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
<u>Hellgate URD Revenues</u>			
311011	Tax Increment	446,950	462,191
312001	Penalty & Interest	1,132	—
335210	Personal Property Tax Reimbursement	27,967	27,967
371010	Interest Earnings	760	—
TOTAL REVENUES *		476,809	490,158
EXPENDITURES			
<u>Hellgate URD Expenses</u>			
350	Professional Services	19,932	19,932
700	Grants & Contributions	—	700,000
705	Grant/Contribution	369,698	—
820	Transfers To Other Funds	—	125,000
930	Improvements	—	190,572

PRIVATE PURPOSE TRUST FUNDS			
REVENUE BY SOURCE			
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY			
TOTAL EXPENDITURES **		389,630	1,035,504

FUND:	NORTH RESERVE/SCOTT STREET URD (NRSS)	City of Missoula Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
	<u>NRSS URD Revenues</u>		
311011	Tax Increment	2,361,981	2,097,152
312001	Penalty & Interest	3,603	—
335210	Personal Property Tax Reimbursement	63,347	63,347
371010	Interest Earnings	4,388	—
383014	Tfr From MRA	2,096,453	2,160,499
TOTAL REVENUES *	.....	4,529,772	4,320,998
EXPENDITURES			
470210	<u>NRSS URD Expenses</u>		
350	Professional Services	63,931	—
610	Principal	485,838	1,058,860
620	Interest	890,659	317,572
700	Grants and Contributions	5,689,702	465,100
705	Contributions to Public Entity	278,043	—
820	Transfers To Other Funds	2,096,453	2,285,499
910	Land	2,000,000	—
930	Improvements	81,011	8,839,545
TOTAL EXPENDITURES **	.....	11,585,637	12,966,576

FUND:	RIVERFRONT URD	City of Missoula Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
	<u>Riverfront URD Revenues</u>		
311011	Front St URD Tax Increment	452,976	438,011
312001	Penalty & Interest	4,303	—
335210	Personal Property Tax Reimbursement	28,940	28,940
339000	Payment in lieu of Taxes	—	—
371010	Interest Earnings	487	—
381010	Bond Proceeds	—	—
383014	Transfer from MRA	404,598	466,951
		—	—

PRIVATE PURPOSE TRUST FUNDS			
REVENUE BY SOURCE			
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY			
TOTAL REVENUES *		891,305	933,902
EXPENDITURES			
470210	Riverfront URD Expenses		
350	Professional Services	5,900	—
610	Principal	44,802	44,802
620	Interest	49,589	49,589
700	Grants and Contributions	—	94,350
705	Grants/Contributions	22,902	—
820	Transfers To Other Funds	404,598	566,951
TOTAL EXPENDITURES **		527,791	755,692

FUND:	URD II	City of Missoula	
Number:	7392; 7390; 7386; 7387; 7389; 7399	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget
NON-TAX REVENUES			
<u>URD II Revenues</u>			
311011	Tax Increment	5,179,939	4,784,721
312001	Penalty & Interest	9,575	—
335210	Personal Property Tax Reimbursement	291,040	273,150
335230	HB 124 Revenue	255,260	273,150
371010	Interest Earnings	12,364	—
383014	Tfr From MRA	5,562,510	5,331,021
384000	Guarantor Revenue	10,997	21,533
		—	—
TOTAL REVENUES *		11,321,685	10,683,575
EXPENDITURES			
470210	<u>URD II Expenses</u>		
350	Professional Services	239,623	—
610	Principal	1,072,753	1,113,856
620	Interest	308,638	312,090
700	Grants and Contributions	598,130	526,233
705	Contributions to Public Entity	1,780,960	—
820	Transfers To Other Funds	5,562,510	5,731,021
930	Improvements	1,811,188	3,452,477
TOTAL EXPENDITURES **		11,373,802	11,135,677

FUND:	URD III	City of Missoula	
Number:	7393; 7394; 7395	Fiscal Year ended June 30, 2026	
ACCOUNT NO.	ACCOUNT	Prior Year Actual	Final Budget

PRIVATE PURPOSE TRUST FUNDS			
REVENUE BY SOURCE			
EXPENDITURE SUMMARY BY FUNCTION AND ACTIVITY			
NON-TAX REVENUES			
	<u>URD III Revenues</u>		
311011	Tax Increment	6,416,777	6,785,503
312001	Penalty & Interest	11,748	—
331151	RAISE Grant	271,788	323,475
334045	Montana DOT	28,082	11,457
335210	Personal Property Tax Reimbursement	474,994	474,943
336023	State Contrib. - PERS	623	705
371010	Interest Earnings	10,467	—
383014	Tfr From MRA	6,663,289	7,260,446
383031	Tfr From Riverfront Triangle URD	—	100,000
383032	Tfr From NRSS Fund	—	125,000
383033	Tfr From Hellgate URD	—	125,000
383037	Tfr From URD II	—	400,000
383060	Tfr From Front St URD	—	200,000
TOTAL REVENUES *		13,877,768	15,806,529
EXPENDITURES			
	<u>URD III Expenses</u>		
100	Personnel Services	896,820	983,897
200	Supplies	8,586	16,176
300	Purchased Services	921,855	514,209
610	Debt Service	611,678	619,678
620	Grants & Donations	617,383	617,383
700	Grants & Donations	42,175	6,898,537
705	Contributions to Public Entity	3,830,355	—
820	Miscellaneous	6,663,289	7,260,446
845	Contingency	—	715,290
910	Land	5,926,890	—
930	Improvements	932,311	—
TOTAL EXPENDITURES **		20,451,342	17,625,616

City of Missoula
TAX LEVY REQUIREMENTS SCHEDULE
NON-VOTED LEVIES

Assessed/Market Valuation:	32,702,564
Taxable Valuation	221,592,838
Less TIF Incremental Value:	(23,699,018)
1 Mill Yields (10):	197,894

Fiscal Year 2025 - 2026

Fund #	Fund Name	Appropriations	Budgeted Cash Reserve	Total Requirements	Cash Available (---- current liabilities)	Non-Tax Revenues	Property Tax Revenues	Total Revenues	Total Resources	Mill Levy	Estimated Ending Cash Balance
1000	General	86,577,907	3,354,604	89,932,511	3,364,252	52,181,990	34,386,269	86,568,259	89,932,511	173.76	3,354,604
				—				—	—	0.00	—
				—				—	—	0.00	—
	TOTAL	86,577,907	3,354,604	89,932,511	3,364,252	52,181,990	34,386,269	86,568,259	89,932,511	173.76	3,354,604

City of Missoula
TAX LEVY REQUIREMENTS SCHEDULE
VOTED/PERMISSIVE LEVY

Assessed/Market Valuation:	32,702,564
Taxable Valuation Less	221,592,838
TIF Incremental Value:	(23,699,018)
1 Mill Yields(10):	197,894

Fiscal Year 2025 - 2026

Fund #	Fund Name	Appropriation	Budgeted Cash Reserve	Total Requirements	Cash Available (Less current liabilities)	Non-Tax Revenues	Property Tax Revenues	Total Revenues	Total Resources	Mill Levy	V=Voted P=Perm /# Years Allow	Estimated Ending Cash Balance
1500	Fire Levy	5,410,825	4,513,156	9,923,981	2,885,830	—	7,038,152	7,038,152	9,923,982	35.57	V/∞	4,513,157
2372	Health Insurance Levy (Outside Cap)	9,942,536	42,309	9,984,845	292,309	—	9,692,536	9,692,536	9,984,845	48.98	P	42,309
2384	Conservation Land Maintenance	824,638	1,375,335	2,199,973	1,273,784	98,170	828,018	926,188	2,199,972	4.18	V/20	1,375,334
3092	2013 G.O. Refunding Bond	425,028	—	425,028	—	—	425,028	425,028	425,028	2.15	V/20	—
TOTAL		16,603,027	5,930,800	22,533,827	4,451,923	98,170	17,983,734	18,081,904	22,533,827	90.88		5,930,800

City of Missoula
NON-LEVIED FUNDS - SUMMARY SCHEDULE

Fiscal Year 2025 - 2026

Fund #	Fund Name	Appropriation	Budgeted Cash Reserve	Total Requirements	Cash Available (Less current liabilities)	Total Non-Tax Revenues	Total Resources	Estimated Ending Cash Balance
1211	Park Acquisition and Development Fund	250,000	858,343	1,108,343	958,343	150,000	1,108,343	858,343
1212	Park Enterprise Fund	332,360	305,069	637,429	613,429	24,000	637,429	305,069
1216	Parks Recreation Trails Forestry Land Memorial	1,059,326	40,421	1,099,747	732,747	367,000	1,099,747	40,421
1217	Parks City Life Gym	—	24,225	24,225	24,225	—	24,225	24,225
1219	Fort Missoula Regional Park - Recreation	473,764	683,625	1,157,389	732,315	425,073	1,157,389	683,624
1221	Fort Missoula Regional Park - Maintenance	812,074	1,305,046	2,117,120	1,299,961	817,159	2,117,120	1,305,046
1225	All Hazards Fund	3,572,881	577,692	4,150,573	624,918	3,525,655	4,150,573	577,692
1242	Cemetery Capital Reserve Fund	242,500	267,772	510,272	361,662	148,610	510,272	267,772
1243	Cemetery Donations Fund	500	22,026	22,526	21,026	1,500	22,526	22,026
1251	Johnson Street Property Lease Fund	147,000	—	147,000	(115,398)	262,398	147,000	—
1265	Title 1 Projects	79,522	81	79,603	79,603	—	79,603	81
1400	Encampment Fund	1,209,442	360,954	1,570,396	485,690	1,084,706	1,570,396	360,954
2310	Public Safety Information Systems	—	139,536	139,536	115,536	24,000	139,536	139,536
2320	Economic Development	—	1,640,900	1,640,900	1,640,900	—	1,640,900	1,640,900
2321	Impact Fee	500,000	10,197,927	10,697,927	8,427,927	2,270,000	10,697,927	10,197,927
2365	Public Art	14,100	6,300	20,400	20,400	—	20,400	6,300
2389	Cable Franchise Fee	532,850	128	532,978	(97,022)	630,000	532,978	128
2390	Drug Forfeiture Fund	1,300	9,530	10,830	9,530	1,300	10,830	9,530
2394	Building Inspection	3,205,843	90,649	3,296,492	533,998	2,762,494	3,296,492	90,649
2399	Dangerous Building	15,000	—	15,000	—	15,000	15,000	—
2400	Street Lighting Districts	301,052	327,682	628,734	329,570	299,164	628,734	327,682
2500	Street Maintenance Fund	144,494	3,585	148,079	4,175	143,904	148,079	3,585
2512	Road District 1	18,309,773	1,573,004	19,882,778	2,667,978	17,214,799	19,882,777	1,573,004
2513	Park District 1	16,498,584	1,056,302	17,554,886	1,853,890	15,700,996	17,554,886	1,056,302

City of Missoula
NON-LEVIED FUNDS - SUMMARY SCHEDULE

Fiscal Year 2025 - 2026

2700	Affordable Housing Trust Fund	148,614	98,102	246,716	130,864	115,852	246,717	98,102
2820	Gas Tax Fund	1,800,690	5,831,807	7,632,497	6,534,499	1,097,998	7,632,497	5,831,807
2918	Law Enforcement Grants	238,000	—	238,000	—	238,000	238,000	—
2919	HIDTA	113,509	547,338	660,847	547,338	113,509	660,847	547,338
2939	CDBG Program	83,101	—	83,101	71,218	11,883	83,101	—
2940	Community Development Block Grant Fund	485,331	—	485,331	45,411	439,920	485,331	—
2941	HOME Grant	315,000	—	315,000	—	315,000	315,000	—
2943	City Home Program	800	126,321	127,121	126,321	800	127,121	126,321
2945	HOME - ARP	350,400	—	350,400	—	350,400	350,400	—
2955	Transportation Department	1,497,507	168,064	1,665,571	129,996	1,535,575	1,665,571	168,064
2988	Grants & Donations	28,162	245,009	273,171	245,009	28,162	273,171	245,009
2989	Misc. Police Grants & Donations	682,388	—	682,388	(387,392)	1,069,780	682,389	—
2991	Brownfields	289,950	151,373	441,323	151,373	289,950	441,323	151,373
2992	Brownfields RLF	3,115,250	501,601	3,616,851	1,311,101	2,305,750	3,616,851	501,601
3000	SID Revolving	48,400	188,218	236,618	236,618	—	236,618	188,218
3400	S/C Assessment Funds	339,449	406,429	745,878	399,991	345,887	745,878	406,429
3500	SID Funds	541,010	1,116,608	1,657,618	1,116,608	541,010	1,657,618	1,116,608
4060	Capital Debt	2,725,844	187,859	2,913,703	(1,942,141)	4,855,844	2,913,703	187,859
4080	Culture & Recreation Capital	—	—	—	(155,000)	155,000	—	—
4400	Other Capital Projects	—	397,513	397,513	397,513	—	397,513	397,513
5020	Civic Stadium	116,240	40	116,280	6,280	110,000	116,280	40
5210	Water Fund	21,365,871	4,378,223	25,744,094	2,879,790	22,864,304	25,744,094	4,378,223
5215	Water Loan Fund	—	344,891	344,891	144,891	200,000	344,891	344,891
5225	Water Development Fund	510,000	3,663,010	4,173,010	3,409,510	763,500	4,173,009	3,663,010
5311	Wastewater/Compost Operating Fund	11,938,550	6,269,646	18,208,196	5,252,159	12,956,036	18,208,195	6,269,645
5315	Wastewater Loan Fund	—	83,190	83,190	58,190	25,000	83,190	83,190
5325	Wastewater Development Fund	816,363	5,936,336	6,752,699	5,809,599	943,100	6,752,699	5,936,336

City of Missoula
NON-LEVIED FUNDS - SUMMARY SCHEDULE

Fiscal Year 2025 - 2026

5450	Storm Water	1,683,221	3,248,448	4,931,669	3,292,205	1,639,465	4,931,670	3,248,449
6050	Employee Benefit Plan Fund	11,567,545	8,552,071	20,119,616	5,741,186	14,378,430	20,119,616	8,552,071
7370	Parking Commission Fund	4,638,074	1,656,764	6,294,838	3,068,500	3,226,338	6,294,838	1,656,764
7375	Parking Commission Debt	769,576	1,353,551	2,123,127	1,550,321	572,806	2,123,127	1,353,551
7380	Downtown Business Improvement	458,347	362,717	821,064	355,283	465,781	821,064	362,717
7381	Tourism Business Improvement District	1,638,320	1,186,804	2,825,124	1,275,968	1,549,156	2,825,124	1,186,804
7383	Riverfront URD	755,692	985,568	1,741,260	807,358	933,902	1,741,260	985,568
7385	Front Street URD	3,839,079	2,927,524	6,766,603	1,919,165	4,847,438	6,766,603	2,927,524
7392	URD II	11,135,677	4,285,181	15,420,858	4,737,283	10,683,575	15,420,858	4,285,181
7393	URD III	17,625,616	9,852,209	27,477,826	11,671,296	15,806,529	27,477,826	9,852,209
7397	North Reserve/Scott Street URD	12,966,576	3,364,682	16,331,258	12,010,261	4,320,998	16,331,259	3,364,683
7398	Hellgate URD	1,035,504	416,069	1,451,573	961,415	490,158	1,451,573	416,069
	TOTAL	163,366,021	88,323,963	251,689,987	95,235,390	156,454,594	251,689,987	88,323,963

City of Missoula
TAXABLE VALUATION SCHEDULE
Fiscal Year 2023 - 2024

PROPERTY CLASSIFICATION	County-Wide Taxable Valuation	Road Taxable Valuation	City of Missoula
			Taxable Valuation
Special Mobile	600	600	—
Manufactured Homes	1,807,865	1,396,765	411,100
Personal Property	3,655,806	1,138,021	2,517,785
Real Property	319,175,098	114,226,451	204,948,647
Centrally Assessed	36,542,175	22,826,869	13,715,306
TOTAL.....	361,181,544	139,588,706	221,592,838