ATTENTION

The City Council meeting will be held in a hybrid format that may include both in-person AND virtual attendance via Zoom. Unless they have cause to appear virtually, Councilmembers will attend the meeting in person in Council Chambers, second floor of City Hall, 220 N. 27th Street. In order to honor the Right of Participation and the Right to Know in Article II, Sections 8 and 9, of the Montana Constitution, the City of Billings and City Council are making every effort to meet the requirements of the open meeting laws.

Citizens are invited to:

- Review the Agenda Packet on the City's website at: www.billingsmt.gov and click on "Your Government," "City Council," and "Agendas & Minutes".
- View the meeting:
  - On Community 7 TV - Channel 7 or Channel 507 -- Spectrum Cable. *(On evenings when there is a conflict with School District No. 2 Board meetings, the City Council meeting will be broadcast on Channel 8 - Spectrum Cable.)* Channel 7 or Channel 978 - TDS Fiber.
  - Online at www.comm7tv.com and click on the "Watch Live" icon. Community 7 also has links to their Facebook page and YouTube channel.
  - On the City's website at www.billingsmt.gov and click on "Watch Meetings Online" on the homepage.
  - In-Person.

Citizens may submit public comment via the following methods:

- Mail: City Clerk, P.O. Box 1178, Billings, MT 59103
- Email: Council@billingsmt.gov.
  - Emails received after 3:00 PM on the day of the meeting, may be posted on the Council's webpage the following day for public viewing.
- Attend the meeting in person

Please contact Denise Bohlman, City Clerk, at bohlmand@billingsmt.gov, or at 406.657.8210, with any questions.

CITY OF Billings

VISION STATEMENT:
"The Magic City: A diverse, welcoming community where people prosper and business succeeds."

WORK SESSION AGENDA

COUNCIL CHAMBERS | MAY 6, 2024 | 5:30 P.M.

CALL TO ORDER: Mayor Cole

PUBLIC COMMENT ON ALL ITEMS. This is the time to comment on any matter (Agenda or Non-Agenda) falling within the scope of the Billings City Council. There will also be time in conjunction with each agenda item for public comment relating to that item. You may only speak once for each item during the meeting.

Please note, the City Council cannot take action on any item of significant interest to the public that does not appear on the agenda. Comments are limited to three (3) minutes during each public comment period or as set by the Mayor. **Speaker sign-in required.** Please sign the roster at the cart located at the back of the Council chambers or at the podium.

1. **FY2025 Budget Overview.**

   -Public Comment

2. **FY2025 Departmental Budget Presentations.**

   - **Municipal Court**
   - **Library**
   - **Aviation & Transit**
   - **General Fund Administration**

   -Public Comment

3. **Highlight Upcoming Agenda Items of Council Interest.**

   -Public Comment

COUNCIL DISCUSSION:

PUBLIC COMMENT on "NON-AGENDA ITEMS". Speaker Sign-in required. (*Restricted to ONLY items not on this printed agenda. Comments are limited to 3 minutes or as set by the Mayor. Please sign the roster at the cart located at the back of the Council chambers or at the podium.)*

ADJOURN:

Note:

- This meeting is an "informal" meeting of the City Council. The content of the Agenda is subject to change at the meeting.
- In the event there is a Closed Executive Session, the sole purpose is to discuss litigation strategy. The other parties to the case(s) discussed are not public bodies or associations as described in Section 2-3-203(1) and (2), MCA. The meeting is closed, as allowed by Section 2-3-203(4)(a), MCA, "to discuss a strategy to be followed with respect to litigation when an open meeting would have a detrimental effect on the litigating position" of the City of Billings.

Date: 05/06/2024
Title: FY2025 Budget Overview
Presented by: Andy Zoeller, Finance Director
Department: Finance
Presentation: Yes
Legal Review: Not Applicable
Project Number: N/A

RECOMMENDATION

Staff will provide an overview of the proposed FY24 City of Billings budget.

BACKGROUND (Consistency with Adopted Plans and Policies, if applicable)

City administration will begin budget presentations with an overview of the proposed FY25 budget. Each year, the City Administrator along with City staff present the budget to City Council, with the goal of adopting an annual budget in June. This process began in late 2023, when the City Council adopted the Capital Improvement Plans. The budget overview will occur on Monday, May 6th followed by presentations from departments on May 7, 20, and 21.

The City Council Budget and Finance Committee has been meeting over the past month to begin reviewing certain areas and obtaining detailed information from departments to help provide recommendations to Council. City staff along with the City Council Committee have developed a proposed schedule of presentations to Council. A recommendation to provide, in lieu of a formal presentation, a written overview from some departments is recommended. You will find attached budget overviews for every department included within the budget. The departments that are not currently scheduled to present to Council are Parking, Building, IT, Fleet, and both of the Business Improvement Districts (TBID & DBID). If, after reviewing these overviews, there is a desire for a formal presentation from some departments, one will be scheduled.

The proposed budget summary found beginning on page 1 of the proposed budget provides a comprehensive overview of the proposed FY25 budget. The entire budget is attached and is also available to the public online at www.billingsmt.gov/475/Budgets-Financial-Reports.

Council Amendment Process:

The Finance and Budget Committee is recommending a similar process to last year when it comes to amending the budget. An amendment form for each council member will be created and shared on Microsoft OneDrive. You will receive a link which will allow you to access the folder. You will be able to view each Council Members amendment file, but only be able to edit your own. There are currently 6 blank forms in each Council Members file, but you're welcome to duplicate it as many times as necessary. Completion of this form will not constitute an official amendment, as that will need to occur in the form of a motion for the adoption of the budget. Additionally, lack of completing a form does not preclude a Council Member from making a motion to amend the budget at the meeting. The main purpose of this process is to provide staff and Council information ahead of time to be prepared to discuss amendments that may be made at the meeting.

These forms will be included as part of future work session packets and available to the public.

ALTERNATIVES

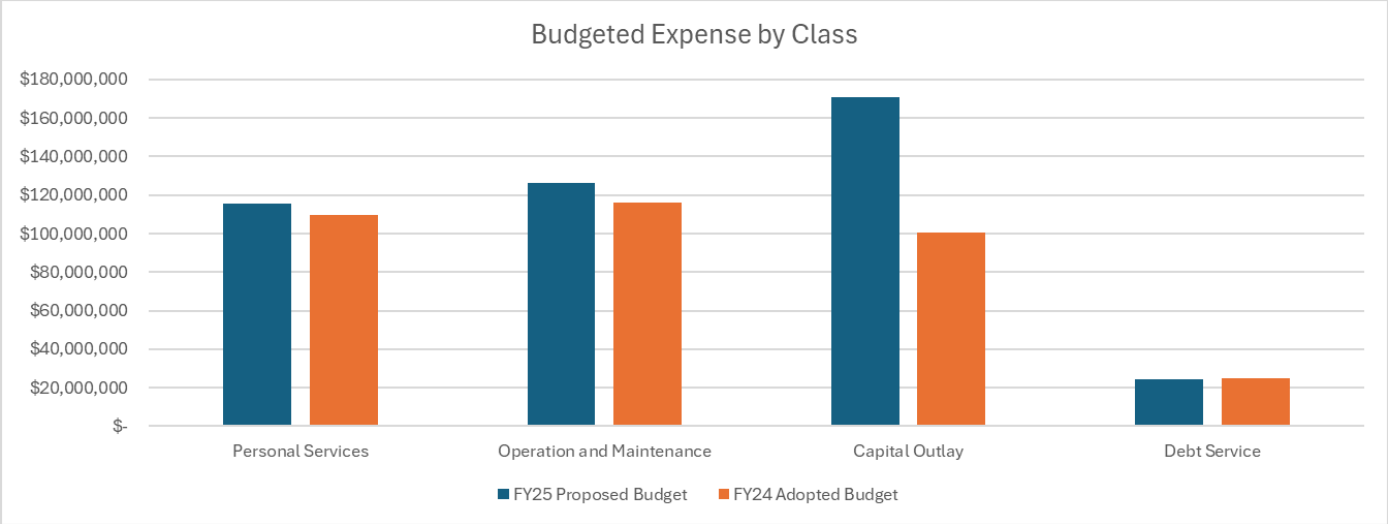
No Council action will be required at this meeting

FISCAL EFFECTS

After multiple presentations, the budget will be proposed to City Council for adoption at a regular City Council meeting in June. The current proposed budget for FY25 is $473,696,709. A summary by fund can be found on pages 1-13 of the attached budget proposal.

	FY25 Proposed Budget
Personal Services	$ 115,733,330
Operation and Maintenance	126,093,665
Capital Outlay	170,719,720

Debt Service	24,319,375
Transfers Out	36,830,619
	$ 473,696,709



Attachments

Proposed Budget Overview
FY2025 Budget Presentation
FY2025 Proposed Budget

May 2, 2024

Honorable Mayor and City Council Members:

It is a privilege to present the City of Billings Fiscal Year 2025 (FY25) Proposed Operating and Capital budget. The effective date of this budget is July 1, 2024 and runs through June 30, 2025. Adopting the budget is one of the most significant policy decisions the Council makes annually. City staff focused on accomplishing the City Council's adopted priorities efficiently to improve the quality of life for our citizens. We look forward to discussing this proposed balanced budget over the next few months.

Improving the safety of Billings remains our #1 priority. To that end, we are integrating the additional resources voters approved in 2021 to police, code enforcement, prosecution, and fire, and implementing most of the 132 recommendations made by the Center for Public Safety management (CPSM) to improve the effectiveness of both the police and fire departments. The remaining additional resources for prosecution are included in the proposed 2025 budget.

ACCOMPLISHMENTS IN FY24

The FY2025 budget includes significant investments furthering Council priorities. While much is anticipated for the coming year, the following is a list of some of the more significant accomplishments from the prior year:

- Opened all new gates for airport terminal project
- Broke ground on Westend Water Treatment Plant
- Completed Fire Station 8 in Billings Heights
- Completed the Skyline Drive extension (inner belt loop)
- Entered into a purchase and sale agreement for the existing "old" City Hall
- Expanded library lockers to a total of 4
- Completed the Skyline Trail project
- Completed or started the following parks projects:
    - Castle Rock Park Playground
    - Arrowhead Playground
    - Central Park Tennis Courts
    - Ponderosa Park Irrigation Replacement and Automation
    - CPTED Improvements
- In FY23 there were 8 annexations consisting of approximately 170 acres
- 272 New Single Family Homes were completed
- 850 Other dwelling units were completed
- Total new construction permits valued at over $304 million for calendar year 2023

DRAFT COUNCIL STRATEGIES AND PRIORITIES

- **Improve the safety of Billings. ($64.7 million)**
    - Improve accountability of criminals.
    - Decrease family violence.
    - Maximize programs and partnerships that reduce family violence
    - Further implement Family Justice Center strategic plan
    - Activate parks and expand access to recreation programs within neighborhoods throughout the city.
    - Reduce Adverse Childhood Experiences (ACE Scores) partnering with service providers
    - Build trust with our Native American community

- Implement law enforcement, code enforcement, legal, and municipal court strategies to improve the effectiveness of the criminal justice system. 2023/2024
- Report data measuring the effectiveness of the criminal justice system. 2023/2024
- Financially support construction of a short-term holding facility at the Yellowstone County Detention Center

- **Invest in core infrastructure. ($159.1 million)**
  - Complete City Hall/Law and Justice Center project
  - Complete Skyway and Skyline trail projects
  - Complete water treatment plant and reservoir projects and fund conservation and park components of project. 2025
  - Determine land use and infrastructure policies to serve Skyway drive and new I-90 interchange areas
  - Design improvements to Grand Ave and Rimrock Road for construction in future years
  - Expand water storage capacity in Zone 1, service the downtown area

- **Increase parks, trails, recreation, and cultural investments. ($7.8 million)**
  - Determine annual level of maintenance and operation expenses for parks, trails, recreation, and public lands
  - Vet the impact of using a portion of the City's 74 mill charter cap to fund M&O
  - CPTED principles will be used activating public spaces for the benefit of neighborhoods, individuals, and crime reduction
  - Determine future plans for South Park Pool
  - Construct Stagecoach Trail

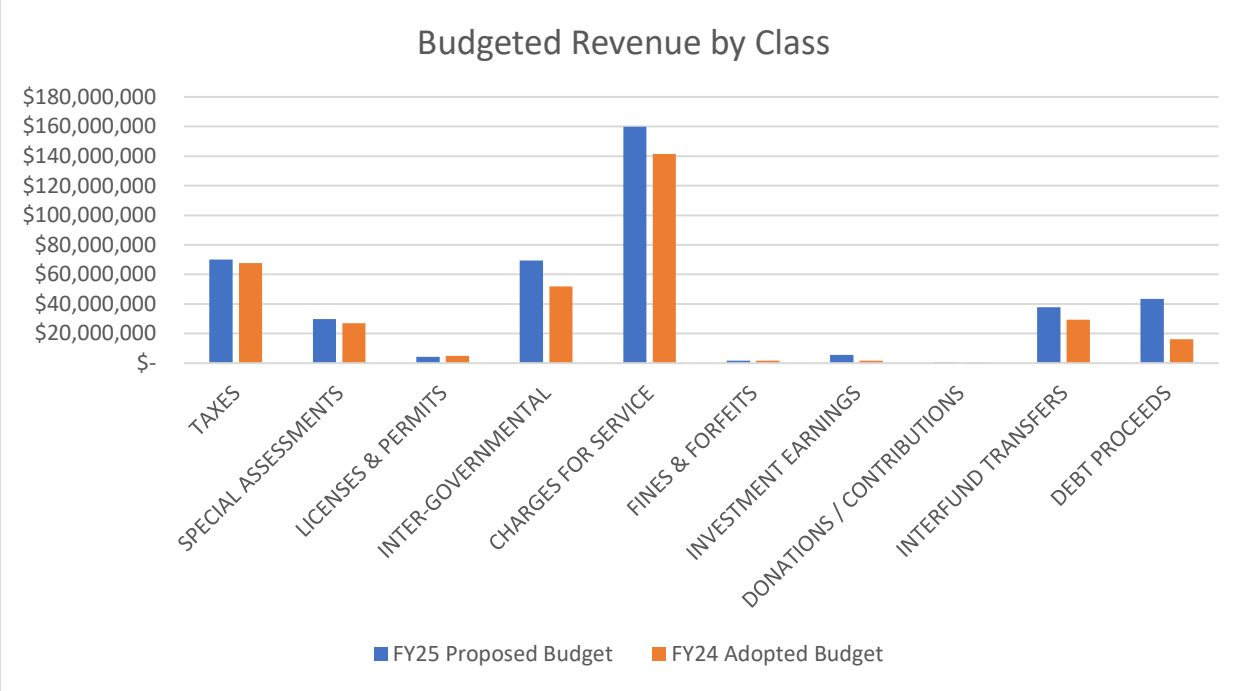
- **Improve the built environment through quality design. ($450,000)**
  - Implement the downtown transportation plan/one way street conversions and road diets. 2023/2024
  - Develop a housing strategy in partnership with HomeFront and facilitate 1,000 housing units being added to the city's core. 2023/2024
  - Complete a review of the 2016 growth policy. 2024
  - Update West End and Heights neighborhood plans -update all 8 plans over the next decade
  - Update subdivision regulations. 2023/2024

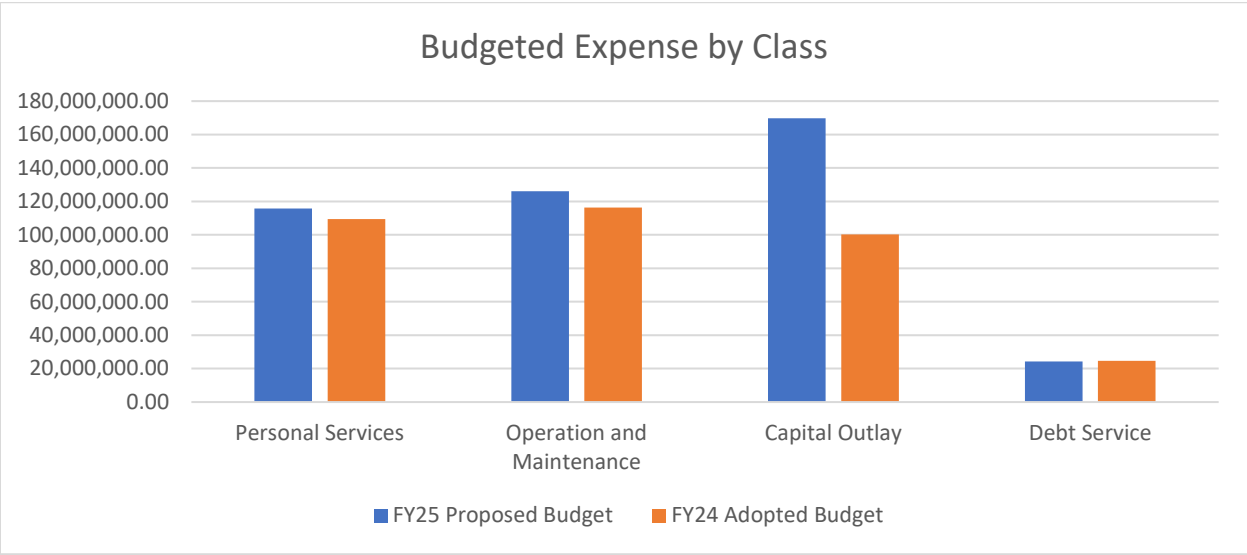
- **Build a high-performance organization (HPO) principled in our core values**. **($280,000)**
  - Complete cost of services studies to better understand cost of delivering police, fire, parks, recreation, trails, storm water, water, wastewater and transportation services and infrastructure. 2023
  - Adopt legislative priorities for the 2025 session focused on improving the safety and economic vibrancy of Billings
  - Digitize all essential records for proper storage and access by citizens and staff. 2023/2024
  - Improve public engagement
  - Financially support local government review

THE FY25 PROPOSED BUDGET

The FY25 proposed budget is funded by estimated revenues totaling $425 million. This includes an estimated increase of property tax revenue due to an increase in property values and number of mills levied, increases in special assessments for streets and storm sewer, and increase in charges for services for utilities.

The proposed FY25 budget for the City of Billings contains operating and capital expenses totaling $473.7 million, a increase of $93.8 million from the prior year. The increase is due to capital investments primarily at the new water treatment plant. There are increases found in Personal Services for estimated salary and wage adjustments and some additional staffing requests. Operation and Maintenance increases for FY25 include significant increases in property and liability insurance, information technology, and facilities costs.





CAPITAL INVESTMENTS

Water and Wastewater Treatment – The FY25 budget contains significant investment in our Water and Wastewater treatment infrastructure. Projects include continued construction on the Westend Reservoir, additional storage and main replacements.

Transportation Network – The FY25 budget includes funding for improvements to Grand Ave, Rimrock Road and Safe Routes to Schools.

Airport – Significant investments are planned as additional capital improvements to the Airport infrastructure. Total capital outlay for the Airport is planned at $19.2 million for FY25. All projects funded by Airport revenues and federal grants. Projects include Runway Improvements and replacement of two fire trucks.

Park Improvements and Replacements – The FY25 budget includes $1.4 million for North Park tennis/basketball court, Poly Vista Park playground, Sacagawea Park playground replacement, planning and design work for South Park Pool, and various trail repair projects.

NEW PERSONNEL IN FY25

The FY25 budget contains costs for an additional 16 FTE's. Four of the positions being added are associated with the passage of the 2021 Public Safety Mill Levy. Each position will be discussed during the department budget presentation. The following chart shows the areas where additional investments in staff are being proposed.

New Employee Requests for FY25

Fund	Department/Division	# of Positions	Position
General Fund	Legal	**1**	Attorney (PSML)
General Fund	Legal	**1**	Victim Witness (PSML)
General Fund	Legal	**2**	Admin (PSML)
Public Safety	Police	**3**	Patrol Officer
Public Safety	Police	**1**	Community Safety Officer
Public Safety	Fire	**1**	Fire Protection Engineer
Library	Library	**1**	Lib. Service Specialist
Library	Library	**2**	Librarian
Transit	Transit	**1**	Service Worker
Transit	Transit	**1**	Transit Operator
Transit	Transit	**1**	Transit Dispatcher
Fleet	Fleet	**1**	Mechanic II
		16	

IMPACTS OF INFLATION

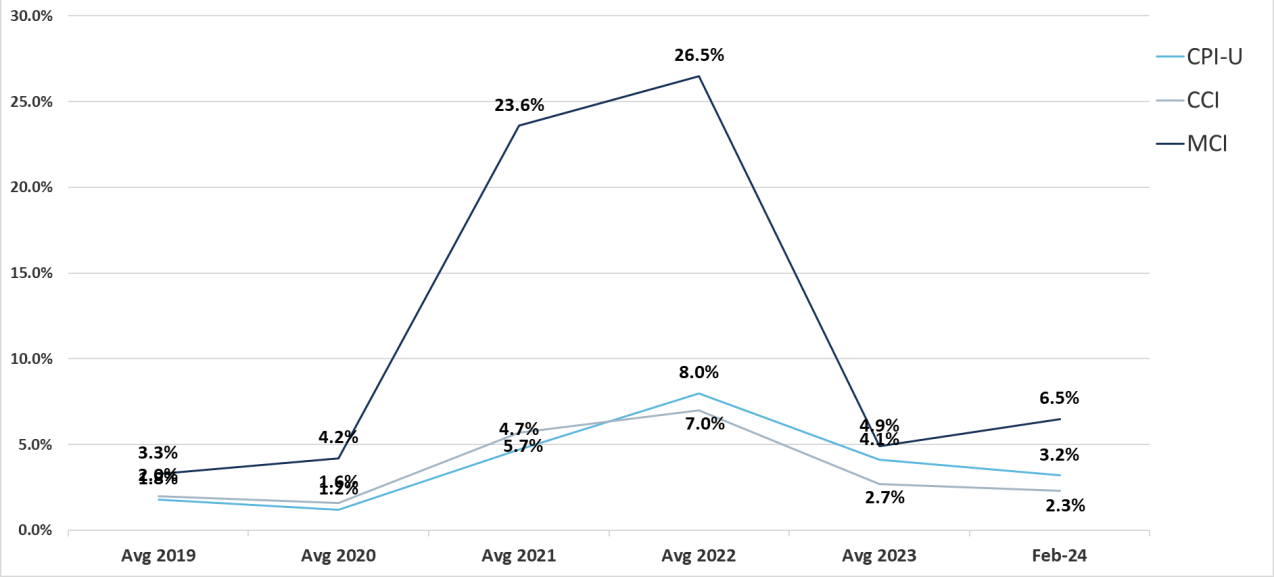
In 2023 the Consumer Price Index for All Urban Consumers (CPI-U) increased an average of 4.1% over 2022. Construction Cost Indexes have risen 4.9% over the past 12 months. City operations are impacted by these increases as a significant expense of operating City services involve fuel, labor, energy, and construction. In response to increases in inflation we are adjusting operations to reduce consumption and inputs where possible, we are also proposing rate increases in many areas to keep up with these

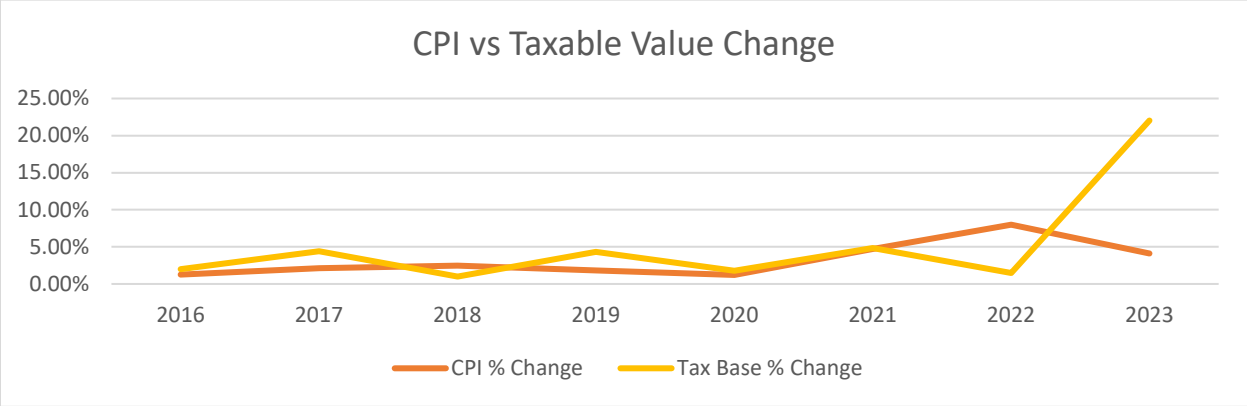
rising costs. It is anticipated that the impacts of inflation will affect the decisions and operations of the City for the near future.

Property values have risen dramatically in the past years, which will allow the City to resource some additional programs, but also allow inflation impacts to be more easily absorbed.

The FY25 budget includes rates and charges to keep up with construction costs when practical. This primarily exists within our utilities and street maintenance districts.

The table below shows the changes in CPI-U, Construction Cost Index, and Materials Cost Index, which all impact City operational costs.



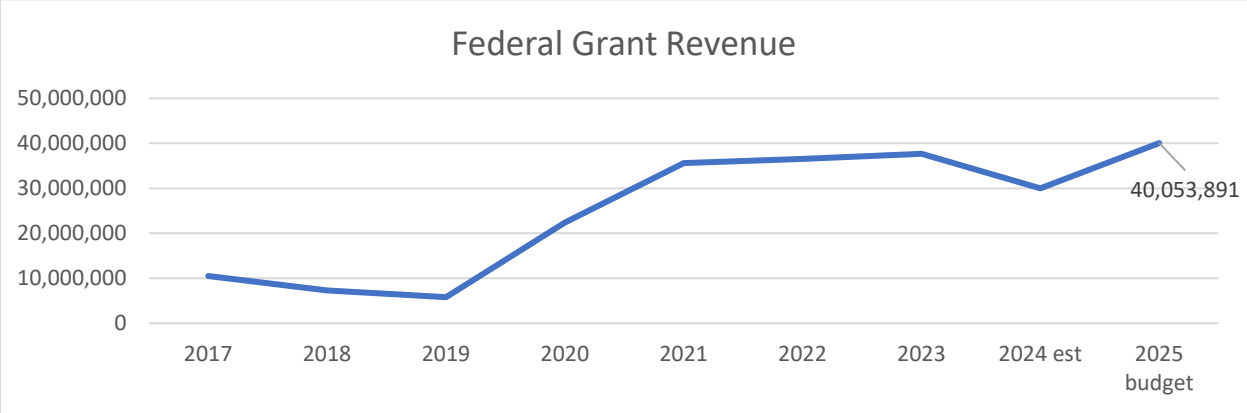


SPECIAL ASSESSMENTS

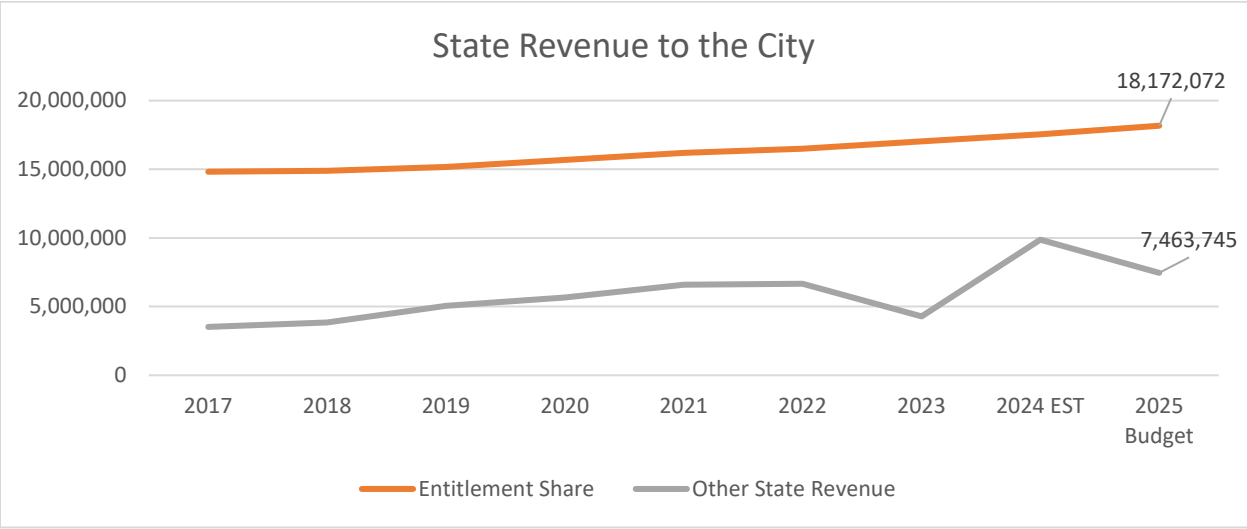
The City of Billings has multiple special assessment districts. Some are City-wide, while others are for small districts, for varied purposes. These districts are used to fund maintenance and operations of amenities that benefit the individual parcel. Some examples of districts are Parks Districts, Street Light Districts, and Street Maintenance District. The rising cost of labor, fuel, and utilities that are needed to maintain services within these districts require setting the rates high enough to cover theses costs. In FY25 the proposed budget includes increases in assessment revenue ranging from 5-22%.

INTERGOVERNMENTAL REVENUE

The City receives revenue from multiple sources to fund operations. These sources include revenue from both Federal and State government. As a percentage of the overall budget, the City receives limited funds from the State and Feds. This has changed significantly in recent years but is expected to return to pre-pandemic levels in the next few years. The revenue from other governments can be found in the budget under the category "Intergovernmental". For FY25, the City is budgeting $68.6 million in intergovernmental revenue. This is an increase of $16.6M over the FY24 budget. The increase is largely a result of the increases in the Water fund, Airport, and Trail Fund. For FY25 the Federal revenues budgeted are $40 million.



The City also receives money from the State of Montana, titled State Entitlement Share. This is a collection of a variety of tax dollars levied by the State within our City and throughout Montana and redistributed to local governments around the State. This funding has remained relatively flat over the past few years, not keeping up with wage growth or inflation. This is placing a greater burden on local taxpayers to pick up the difference. For FY25, the growth rate in entitlement share will be 3.4%, or $619k. The City of Billings uses entitlement share to fund General Fund, Public Safety, Library, Transit, Street/Traffic Operating, and the New City Hall Construction. The total State Entitlement share for FY24 will be $18.1 million. Other State revenue includes $4.4 million of Gas Tax, $1.1 million for 9-1-1, and $1.9 million in combined other grant funds for Transit, Legal, Police, Fire and Library.



PROPERTY TAX REVENUE

In 2023 the city taxable value increased by historically significant amounts. For FY25, we do not anticipate a significant change in taxable value, as it is not a reappraisal year. The FY25 budget is based upon an assumption that the taxable value will increase by 1%, which is in line with historical non-reappraisal years. This will mean levying 208.41 mills, which is the maximum amount authorized by the City Charter, and citizens of Billings. In FY24, the City levied 206.57 mills. The Montana Department of Revenue undergoes a reappraisal process every other year, in FY25, there will not be a reappraisal process. As such, the estimated increase in values will result from new construction. Actual increase in the tax base will not be known until August. As such, the actual number of mills needed to fund the budget will not be known until August was well.

Based upon the estimated mills, the annual property tax on a median home, valued at $308,400, will be $867.69. This is an increase of $7.66 per year from FY24.

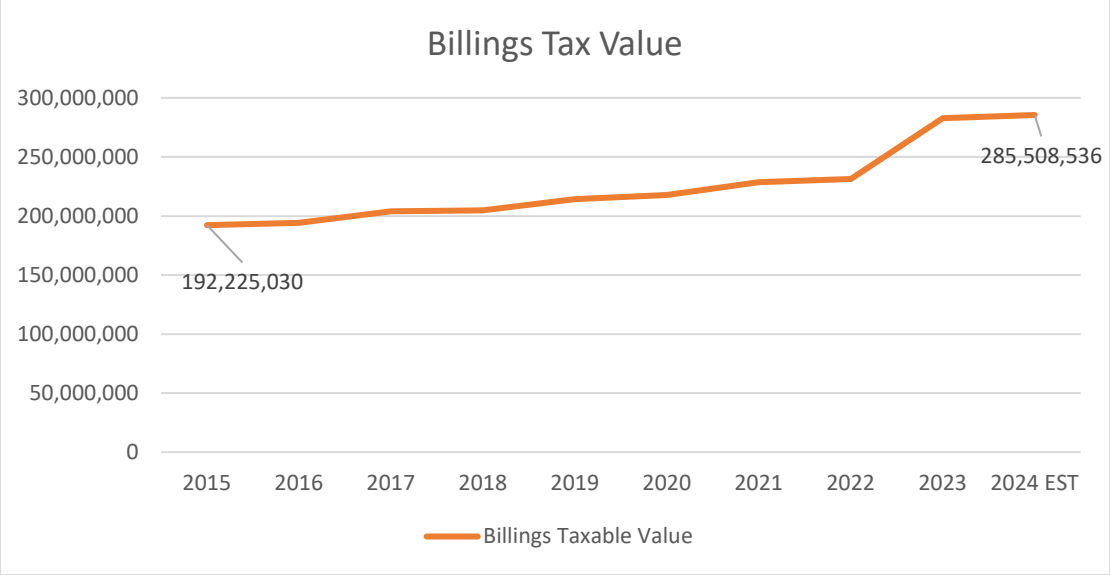
Number of Mills Levied

	FY 25 Estimate	FY 24 Actual
General Fund	74.00	73.10
Public Safety 1999	20.00	20.00
Public Safety 2020	60.00	60.00
Public Safety 2021	34.00	34.00
Transit	10.00	8.53
Library	5.00	4.27
G.O. Streets	-	1.34
G.O. Ballpark Debt Service	2.78	2.80
G.O. Library	2.63	2.53
Total	208.41	206.57

Median Home Property Taxes

	FY24	FY25	Change
General	$ 304.34	$ 308.09	$ 3.75
Public Safety	474.63	474.63	0.00
Library	17.78	20.817	3.04
Transit	35.51	41.634	6.12
General Obligation	27.77	22.52	-5.25
Median Home Property Tax	$ 860.03	$ 867.69	$ 7.66

Over the past 9 years, the City of Billings' tax base has grown at an average rate of 5.9% per year. Prior to the large increase in FY24, this amount has been closer to 2.5%. Because the State of Montana undertakes the property reappraisal process every odd numbered year, property value change changes look more like a staircase rather than linear. While we don't know what changes will occur, we do expect that future property tax value changes will be made at the 2025 legislative session.



MARIJUANA TAX

The revenue from the excise tax from the sale of recreational and medical marijuana in Yellowstone County is expected to be about $625,000 for FY25. A portion of this is being used to help fund the construction of the new city hall ($200,000) and the remainder is being used to add resources to the City's Public Safety Mill levy for mental health and substance abuse.

The proposed budget allocates 2 mills from the 2021 Public Safety mill Levy for crime prevention. The budget is recommending that the revenue from marijuana sales excise tax be added to these mills, resulting in a total amount available for substance abuse and mental health of $1,035,516 in FY25.

GENERAL & PUBLIC SAFETY FUNDS (GFPS)

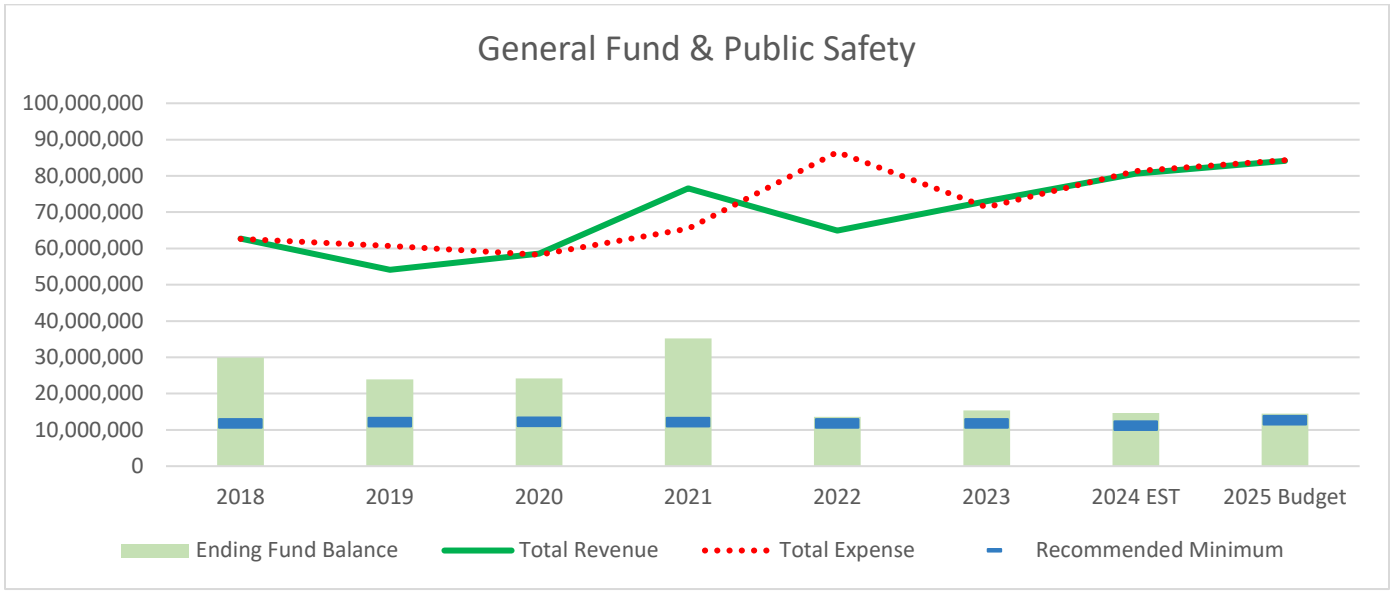
For FY25, we are assuming a growth in taxable value of 1%. We are proposing levying the maximum of 74 general purpose mills authorized by the charter. Overall, this will mean approximately $1.1 million of new property tax revenue into the GFPS funds related to growth in value and a slight increase in the number of mills. Other revenue in the GFPS funds, which make up about 34% of total revenue is estimated to generate an additional $500k in revenue.

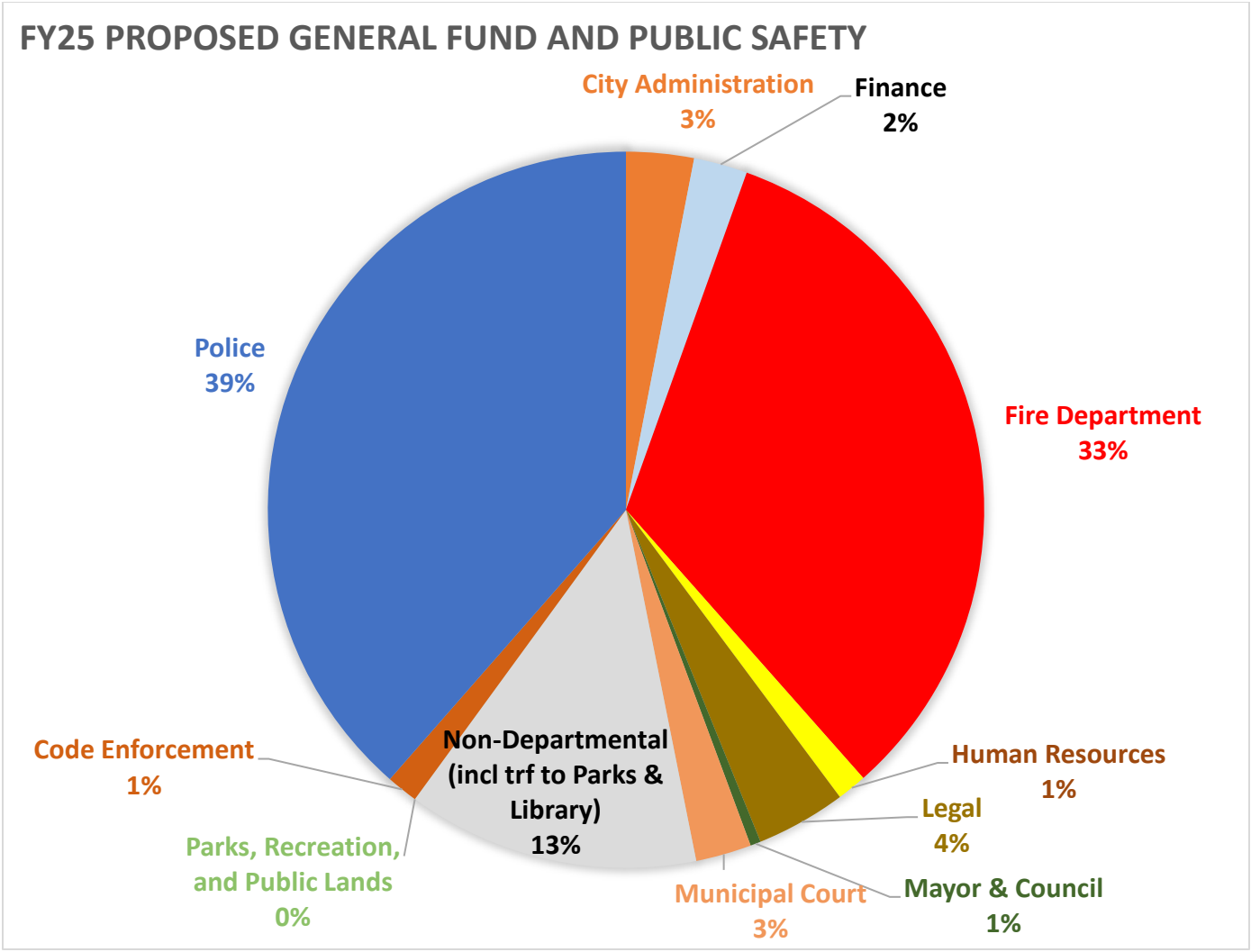
The FY25 budget estimates an ending fund balance that is $1.7 million higher than the recommended minimum reserve of $12.7 million.

Additionally, this year we are recommending removing the Parks and Recreation department entirely from the General Fund, and creating a special revenue fund for Parks and Recreation. Traditionally Parks and Recreation have been funded via a combination of recreation program fees, donations, and a substantial portion from the General Fund. The funding sources will not change, but rather than being represented within the General Fund, the contribution to Parks and Rec from the General Fund will be reflected as a transfer out. This will allow for more clarity as to the amount of General Fund subsidy for Parks and Recreation, in addition, allow for unspent Parks and Rec funds to be maintained within their own fund for future use in the Parks and Recreation programs.

GFPS Revenue by Class	FY25 Proposed Budget	FY24 Adopted Budget	Budgeted Revenue Change
Taxes	55,166,266	54,011,840	1,154,426
Charge for Service	6,961,630	7,532,151	-570,521
Fines And Forfeitures	1,345,946	1,328,846	17,100
Intergovernmental	17,465,011	17,076,243	388,768
Investment Earnings	116,991	70,000	46,991
License And Permits	1,882,576	2,008,228	-125,652
Miscellaneous	122,200	117,220	4,980
Transfers In	1,071,693	224,675	847,018
Revenue Total	**84,132,313**	**82,369,203**	**1,763,110**

Expenses by Department	FY25 Proposed	FY24 Adopted	Change
City Administration	2,574,672	2,366,903	207,769
Finance	2,042,499	1,987,872	54,627
Fire Department	27,826,460	25,952,419	1,874,041
Human Resources	1,130,791	1,089,704	41,087
Legal	3,423,409	2,924,845	498,564
Mayor & Council	396,897	393,729	3,168
Municipal Court	2,119,094	2,002,135	116,959
Non-Departmental (incl trf to Parks & Library)	11,113,811	10,820,294	293,517
Parks, Recreation, and Public Lands	0	5,004,486	-5,004,486
Code Enforcement	1,200,866	1,111,845	89,021
Police	32,507,930	30,693,348	1,814,582
Total	**$ 84,336,429**	**$ 84,347,580**	**$ (11,151)**





PARKS, RECREATION, AND PUBLIC LAND FUNDING

The FY25 budget is proposing to remove the Parks and Recreation department from the General Fund, and create a special revenue fund for Parks and Recreation. Historically, Parks and Recreation have been funded via a combination of recreation program fees, donations, a special assessment for a citywide park district, and a portion from the General Fund. Rather than being represented within the General Fund the contribution to Parks and Rec from the General Fund will be reflected as a transfer out. This will allow for more clarity as to the exact amount of General Fund subsidy for Parks and Recreation, in addition, allow for unspent Parks and Rec funds to be maintained within their own fund for future use in the Parks and Recreation programs.

Parks funding sources have changed over the past few years with the elimination of the citywide park district, and reintroduction to the General Fund. In an effort to provide more stability to the Parks and Recreation fund, as well as allow for unspent Park funds to be used for future Parks and Recreation improvements, we are recommending the FY25 budget establish a Parks and Recreation fund.

The exhibit below provides some historical perspective on the Parks and Recreation funding that was from the General Fund and Park District 1. These two funds make up the majority of Parks and Recreation funding, but are not the exclusive funds for the department.

PRPL General Fund and Park District 1 Combined

	2025 Budget	2024 Budget	2023 Actual	2022 Actual
Charge For Service Revenue	1,856,598	1,644,500	1,387,387	1,363,045
Special Assessment	0	0	3,616,121	3,120,556
General Fund Transfer	8,061,300	3,834,082	19,303	123,579
Grant Revenue	40,000	40,000	104,731	238,503
Other Revenue	80,000	48,000	108,898	1,988
Total Revenue	10,037,898	5,566,582	5,236,440	4,847,671
Personal Services	5,009,498	4,661,662	4,399,111	4,240,869
Operation & Maintenance	2,549,746	2,299,246	2,091,939	1,901,187
Capital Outlay	1,421,894	3,202,336	2,434,655	1,989,009
Transfers Out	1,057,258	431,519	438,269	423,901
Total Expenses	10,038,396	10,594,763	9,363,974	8,554,966

PROPERTY TAXES, ASSESSMENTS, AND UTILITY BILLS

The FY25 budget is based upon a variety of rate changes to maintain services equivalent to prior years. The median home value in Billings, based upon the Department of Revenue is currently $308,400. This is not expected to change much this year, as it is not a reappraisal year for the Department of Revenue. Any changes in property values will be known by the City in early August.

The FY25 budget proposal is funded based upon assumed growth in the tax base at 1%, which will require Council to approve levying the maximum number of mills authorized in the Charter. Additionally, the budget is built upon Council approved increases in special assessments, and Council approved rate increases in utilities. For property tax mills, the City's Charter caps the maximum number of mills that may be levied by the City of Billings. The total number of mills levied in FY24 was 206.57. Based upon the assumed growth it is estimated that the total number of mills needed in FY25 will be 208.41.

FY2025 Tax Revenue Assumptions

Median Home Value	$	308,400
Assumed Value of 1 mill	$	272,463
Annual Cost of 1 mill for the Median Home	$	4.16

Overall, when looking at the City as a whole, the average residential property owner would see a decrease in taxes and assessments of $38.87 per year over the prior year. This is a result of moving the Storm Water assessment from the property tax bill to the monthly utility bill. The result of moving Storm Water to the utility bill, along with proposed rate increase, will show an increase in the monthly utility bill of $13.72 per month. Rates for Storm Water and Solid Waste have not yet been set by Council, but rates for Water and Wastewater were adopted in 2024. =

Number of Mills Levied

	FY 25 Estimate	FY 24 Actual
General Fund	74.00	73.10
Public Safety 1999	20.00	20.00
Public Safety 2020	60.00	60.00
Public Safety 2021	34.00	34.00
Transit	10.00	8.53
Library	5.00	4.27
G.O. Streets	-	1.34
G.O. Ballpark Debt Service	2.78	2.80
G.O. Library	2.63	2.53
Total	208.41	206.57

This change in mills will impact the median homeowner an estimated $8 per year, due to the increase in mills.

Median Home Property Taxes

	FY25	FY24	Change
General	$ 308.09	$ 304.34	$ 3.75
Public Safety	474.63	474.63	-
Library	20.82	17.78	3.04
Transit	41.63	35.51	6.12
General Obligation	22.52	27.77	(5.25)
Median Home Property Tax	$ 867.69	$ 860.03	$ 7.66

The City also has 2 City-wide special districts, Street Maintenance District, and Storm Sewer. These special districts are used to provide funding for their specific purposes. Rates for these districts are set by City Council and assessed to all properties within the City. The proposed budget anticipates moving the Storm Sewer assessment from the annual property tax bill to the monthly utility bill.

Street Maintenance District – The FY25 budget proposal includes an increase of 6.6% in the SMD assessment. The proposed budget is based upon a rate increase of $13.07 per year for the average homeowner.

Stormwater Fees – These funds are used to build and maintain the stormwater infrastructure throughout the City. City staff have presented a plan for significant improvements to the deficiencies in storm water infrastructure. The proposed budget is based upon a rate increase of 41%, or $24 per year for the average homeowner. Final rates for Storm Water have not been approved, and recommended amounts may change as estimated costs become refined.

With the changes in proposed rates, and removal of the Storm Water assessment from the property tax bill, the total impact of property tax and assessments on the typical home is a decrease of $38.87/year. If the Storm Water assessment were to remain on the annual property tax bill, the total change would have been an increase of $45.13 annually.

Median Home Property Taxes

	FY25	FY24	Change
General	$ 308.09	$ 304.34	$ 3.75
Public Safety	474.63	474.63	-
Library	20.82	17.78	3.04
Transit	41.63	35.51	6.12
General Obligation	22.52	27.77	(5.25)
Median Home Property Tax	$ 867.69	$ 860.03	$ 7.66
Street Maintenance District	211.11	198.04	13.07
Storm Sewer	-	59.60	(59.60)
Total Special Assessments	211.11	257.64	(46.53)
Total Taxes and Assessments	**1,078.80**	**1,117.67**	**(38.87)**

The FY25 budget is also based upon rate increases to Solid Waste, Storm Sewer, as well as rate increases already approved for Water and Wastewater. The impacts to the typical homeowner are provided below. Currently proposed Storm rates are estimates based upon anticipated costs. It should be expected that this amount will change as anticipated storm costs become more refined.

Average Home Monthly Utility Bill

	FY2025	FY2024	Change
Water	$47.71	$43.40	$4.31
Wastewater	30.85	29.04	1.81
Solid Waste	14.50	13.90	0.60
Storm Sewer	7.00	0.00	7.00
Monthly Utility Bill	$100.06	$86.34	$13.72

CONCLUSION

As we navigate the complexities of budgeting, we are mindful of the varying perspectives within our community. We recognize that there are differing opinions on how to best prioritize resources and allocate funds. However, we remain committed to transparency, accountability, and collaboration as we work together to build a stronger, more resilient Billings.

In closing, I would like to express my gratitude to each of you for your dedication and service to our city. Your leadership and guidance are instrumental in shaping the future of Billings, and I am confident that, together, we can overcome any challenges and seize the opportunities that lie ahead.

Respectfully,

Chris Kukulski, City Administrator

Andrew Zoeller, Finance Director

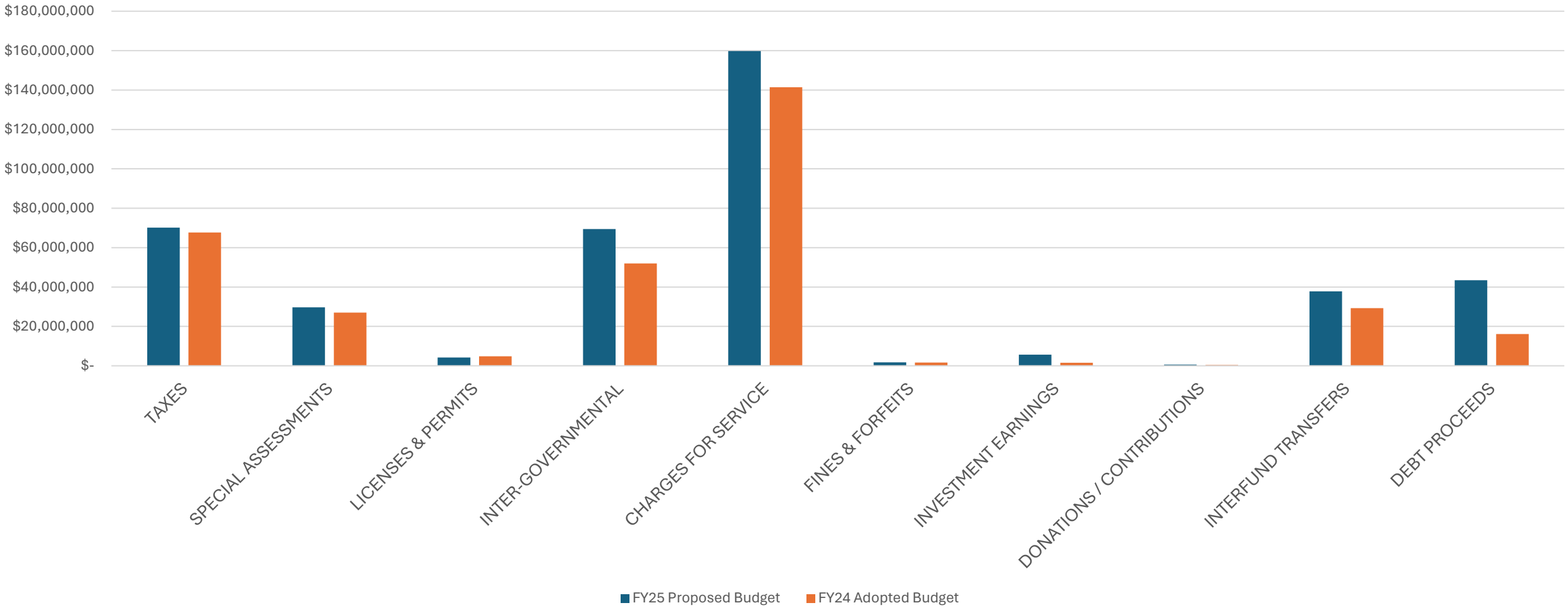
FY2025 Budget Proposal

May 6, 2024

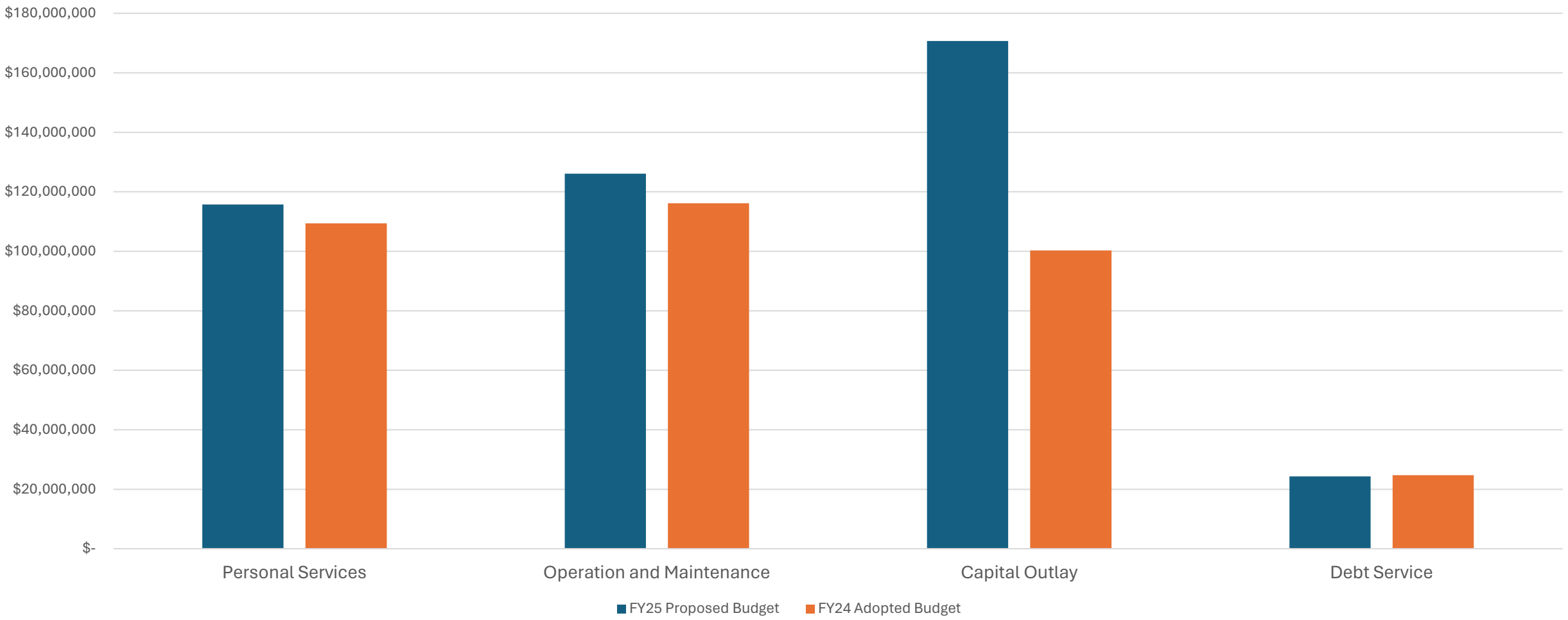
FY24 Accomplishments

- Skyline Trail
- Skyway Drive
- Airport Terminal Completion
- New City Hall & Purchase/Sale of Old City Hall
- Fire Station 8
- 272 new single family homes
- 850 other dwelling units
- $304.6 million in new construction permits for calendar year 2023

Budget Revenue by Class



Budget Expense by Class



Overall City Budget

	FY25 Proposed Budget	FY24 Adopted Budget
TAXES	$ 70,156,849	$ 67,665,206
SPECIAL ASSESSMENTS	29,721,512	27,024,911
LICENSES & PERMITS	4,252,576	4,840,228
INTER-GOVERNMENTAL	69,475,721	51,943,579
CHARGES FOR SERVICE	159,777,726	141,410,385
FINES & FORFEITS	1,724,546	1,620,696
INVESTMENT EARNINGS	5,677,060	1,589,058
DONATIONS / CONTRIBUTIONS	602,990	437,000
INTERFUND TRANSFERS	37,825,619	29,280,853
DEBT PROCEEDS	43,442,500	16,123,900
MISCELLANEOUS	2,434,117	1,537,975
Budgeted Revenue	**$ 425,091,216**	**$ 343,473,791**
Personal Services	$ 115,733,330	$ 109,407,468
Operation and Maintenance	126,093,665	116,166,572
Capital Outlay	170,719,720	100,259,970
Debt Service	24,319,375	24,754,681
Transfers Out	36,830,619	29,280,853
Budgeted Expenditure	**$ 473,696,709**	**$ 379,869,544**

Capital Projects

- Water & Wastewater ($108 million)
  - Westend Reservoir
  - Main Replacements
  - Zone 1 (downtown) Storage Improvements
- Transportation
  - Rimrock Road (Design)
  - Grand Ave
  - Hesper
- Parks, Recreation, Trails ($7.7 million)
  - North Park Tennis/Basketball Court
  - Poly Vista
  - Sacagawea
  - South Park Pool (Design)
  - Stagecoach Trail

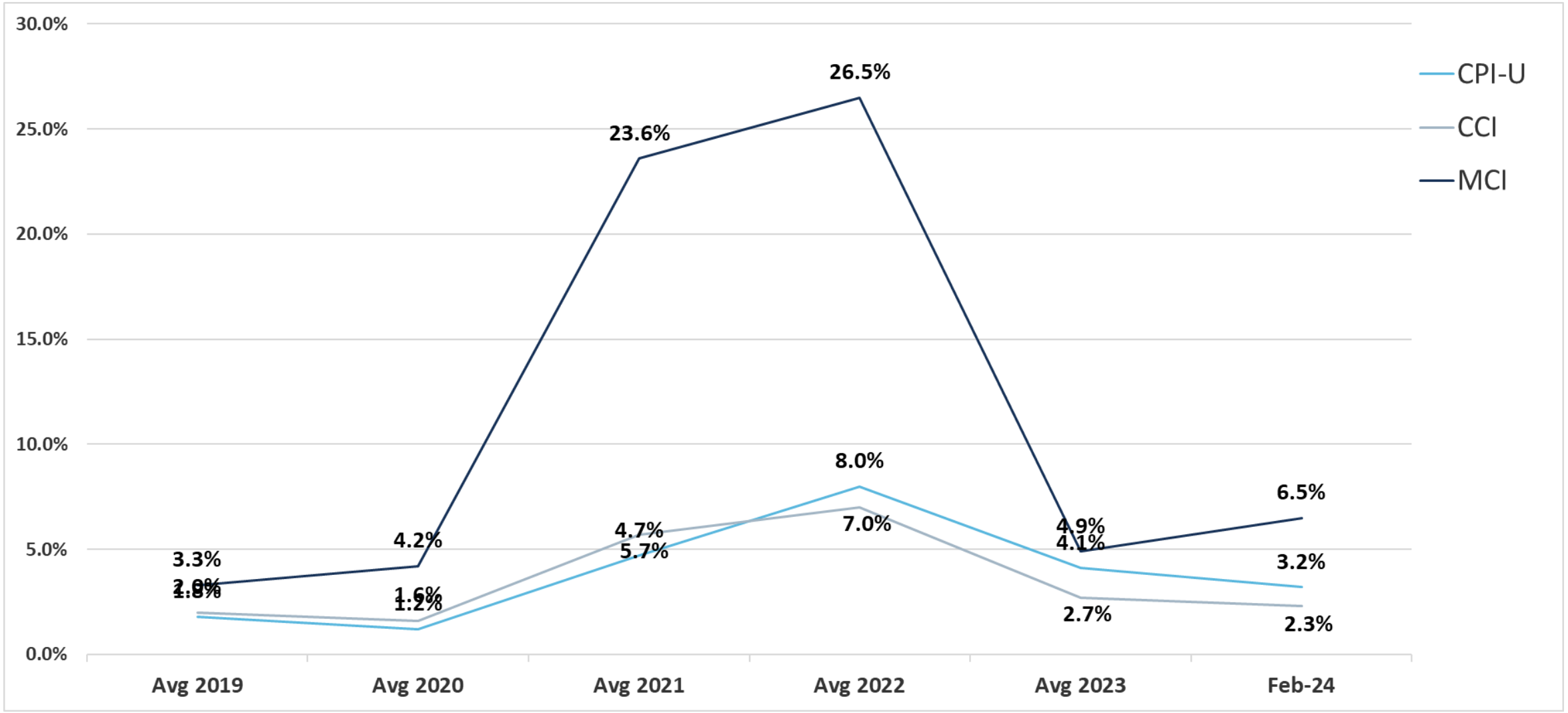
Operation & Maintenance Changes

- Health Insurance Fund
  - Estimated increase in claims costs
- Parks Programs
  - Tree Grant
- Public Safety
  - Property/Liability Insurance
  - Short-term Holding Facility Contribution
  - Police MDT Replacements
- Solid Waste
  - Vehicle Repairs and Maintenance
  - Property/Liability Insurance

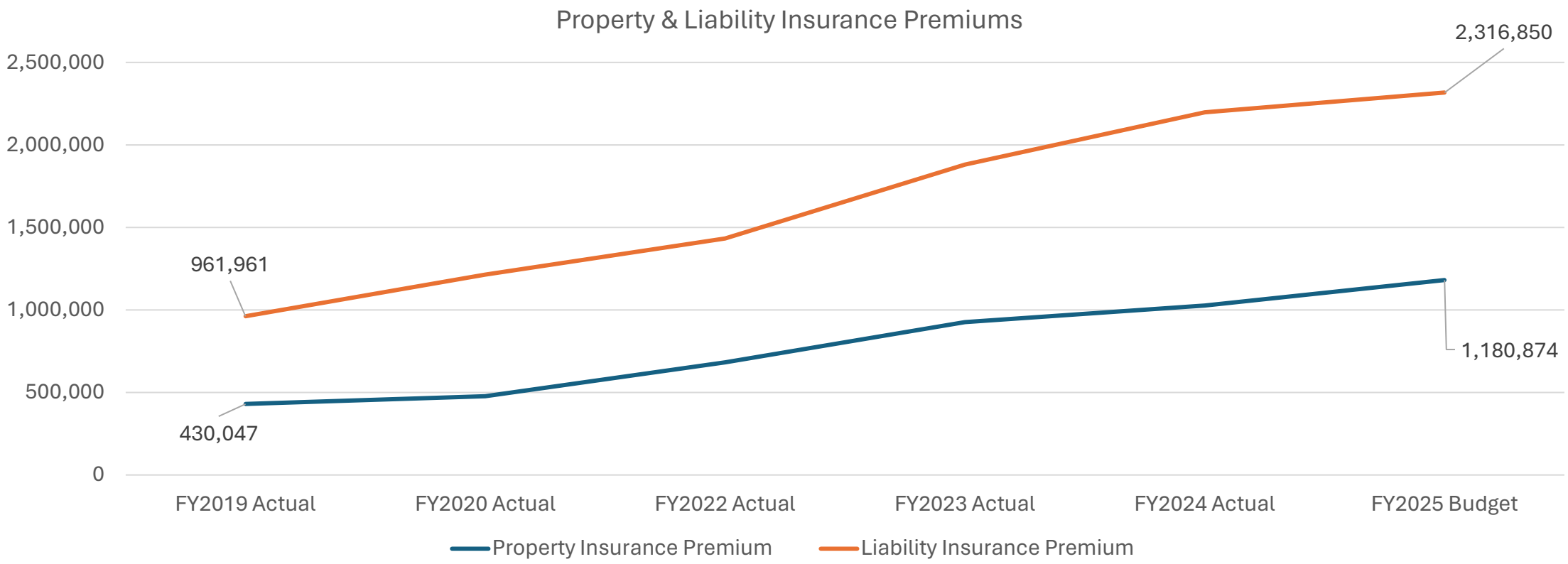
Operation & Maintenance Changes

- Storm Sewer
  - Increased investment in Maintenance
- South Tax Increment
  - Anticipated Development Incentives
- Water Fund

Inflation Impacts



Property & Liability Insurance



Personal Services

- 24% of FY25 Budget

- $6.3 million increase over FY24 (5.8% increase)
- Salary & Wage Increases
- Additional Staffing Requests
  - 16 FTE
  - Approx $1.3 million in FY25 costs

New Employee Requests for FY25

Fund	Department/Division	# of Positions	Position
General Fund	Legal	**1**	Attorney (PSML)
General Fund	Legal	**1**	Victim Witness (PSML)
General Fund	Legal	**2**	Admin (PSML)
Public Safety	Police	**3**	Patrol Officer
Public Safety	Police	**1**	Community Safety Officer
Public Safety	Fire	**1**	Fire Protection Engineer
Library	Library	**1**	Lib. Service Specialist
Library	Library	**2**	Librarian
Transit	Transit	**1**	Service Worker
Transit	Transit	**1**	Transit Operator
Transit	Transit	**1**	Transit Dispatcher
Fleet	Fleet	**1**	Mechanic II
		16	

Budgeted Revenues

	FY25 Proposed Budget	FY24 Adopted Budget
TAXES	$ 70,156,849	$ 67,665,206
SPECIAL ASSESSMENTS	29,721,512	27,024,911
LICENSES & PERMITS	4,252,576	4,840,228
INTER-GOVERNMENTAL	69,475,721	51,943,579
CHARGES FOR SERVICE	159,777,726	141,410,385
FINES & FORFEITS	1,724,546	1,620,696
INVESTMENT EARNINGS	5,677,060	1,589,058
DONATIONS / CONTRIBUTIONS	602,990	437,000
INTERFUND TRANSFERS	37,825,619	29,280,853
DEBT PROCEEDS	43,442,500	16,123,900
MISCELLANEOUS	2,434,117	1,537,975
Budgeted Revenue	**$ 425,091,216**	**$ 343,473,791**

Charge For Services

- External Charges
  - Airport Landing Fees, Car Rental, Leases
  - Utilities
    - Water, Wastewater, Solid Waste
  - Public Safety
    - BUFSA, Fire Protection Engineer, PD/Fire OT Contracted Service
  - Parks & Recreation
    - Rec Programs, PMDs, Swimming Pools
- Internal Charges
  - Street/Traffic
  - Property & Liability Insurance
  - Fleet Maintenance
  - Health Insurance

Tax Revenue

- Property Taxes
  - Real Property $64 million
  - Personal Property $1.1 million
  - Motor Vehicle $4 million

- Marijuana Excise Tax
  - City Hall Financing $200K
  - Public Safety $425K

Property Tax Mill Levy

- Median Home = $308,400
- 1 Mill = $272,463
- 1 Mill cost the Median Home = $4.16/year
- Total Estimated Mills 208.41

	Budgeted Mills		
	FY2025	**FY2024**	**Change**
General	74.00	73.10	0.90
Public Safety	114.00	114.00	0.00
Library	5.00	4.27	0.73
Transit	10.00	8.53	1.47
GO Bonds	5.41	6.67	-1.26
Total Mills	208.41	206.57	1.84

Intergovernmental – State of MT

- State Entitlement Share $18 million
- Gas Tax $4.4 million
- EOC 911 $1.1 million

Intergovernmental - Federal

- Airport $13 million
- Transportation Alternatives (Stagecoach Trail) $4.7 million
- Community Development $2 million
- Transit $3.4 million
- Water (ARPA) $13.8 million

General Fund & Parks and Rec Fund

- Move PRPL into a separate fund
- Clearly depicts General Fund contribution for Parks and Rec
- Allow unspent PRPL funds to be held for future PRPL use

General Fund & Parks and Rec Fund

PRPL General Fund and Park District 1 Combined

	2025 Budget	2024 Budget	2023 Actual	2022 Actual
Charge For Service Revenue	1,856,598	1,644,500	1,387,387	1,363,045
Special Assessment	0	0	3,616,121	3,120,556
General Fund Transfer	8,061,300	3,834,082	19,303	123,579
Grant Revenue	40,000	40,000	104,731	238,503
Other Revenue	80,000	48,000	108,898	1,988
Total Revenue	10,037,898	5,566,582	5,236,440	4,847,671
Personal Services	5,009,498	4,661,662	4,399,111	4,240,869
Operation & Maintenance	2,549,746	2,299,246	2,091,939	1,901,187
Capital Outlay	1,421,894	3,202,336	2,434,655	1,989,009
Transfers Out	1,057,258	431,519	438,269	423,901
Total Expenses	10,038,396	10,594,763	9,363,974	8,554,966
Net Change	498	5,028,181	4,127,534	3,707,295
PD1 Use of Reserves		1,724,795	666,055	199,713
General Fund Support of PRPL	8,061,300	7,137,468	7,077,600	6,628,138

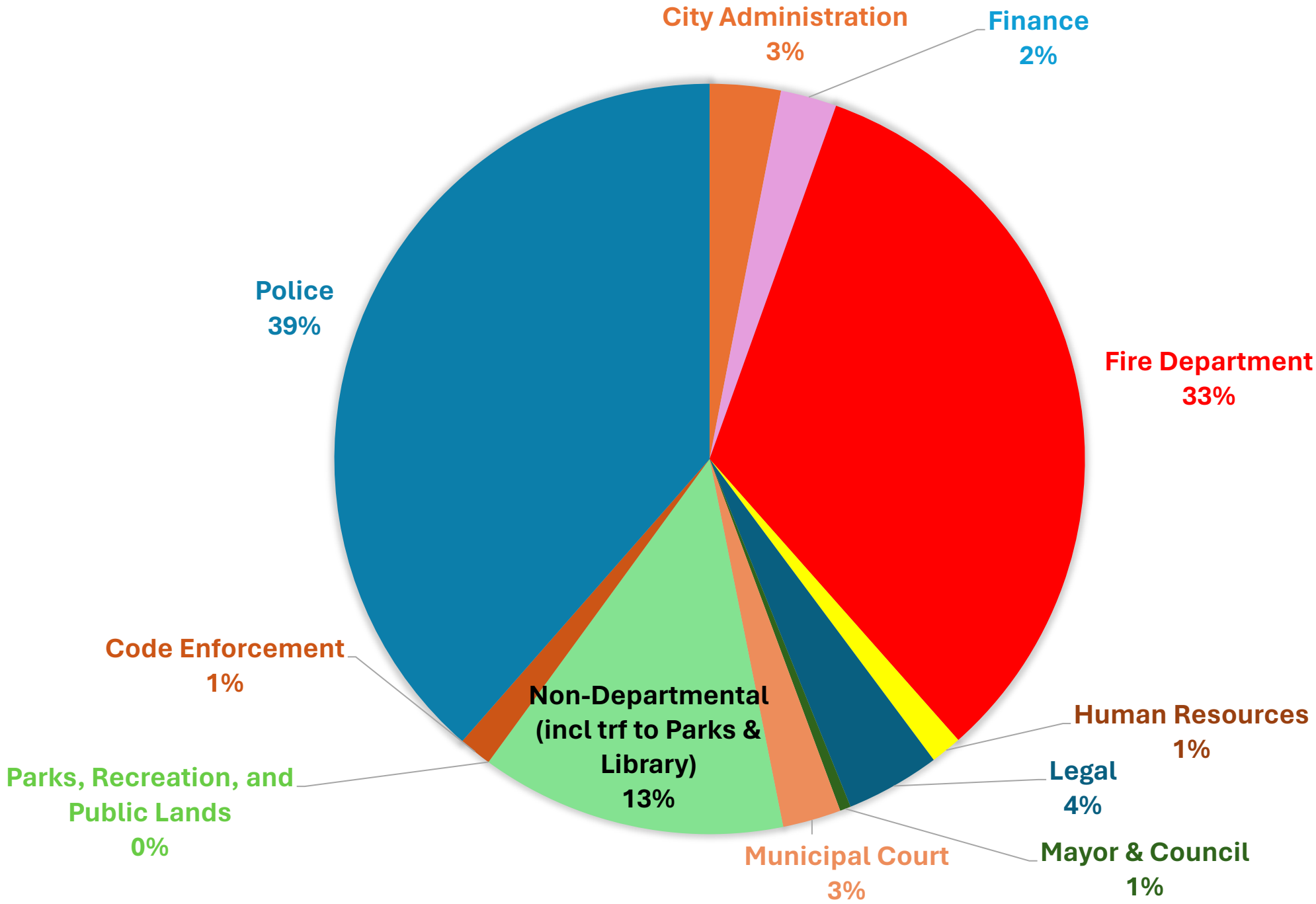
General Fund & Public Safety

GFPS Revenue By Class	FY25 Proposed Budget	FY24 Adopted Budget	Budgeted Revenue Change
Taxes	$ 55,166,266	$ 54,011,840	$ 1,154,426
Charge for Service	6,961,630	7,532,151	-570,521
Fines And Forfeitures	1,345,946	1,328,846	17,100
Intergovernmental	17,465,011	17,076,243	388,768
Investment Earnings	116,991	70,000	46,991
License And Permits	1,882,576	2,008,228	-125,652
Miscellaneous	122,200	117,220	4,980
Transfers In	1,071,693	224,675	847,018
Revenue Total	$ 84,132,313	$ 82,369,203	$ 1,763,110

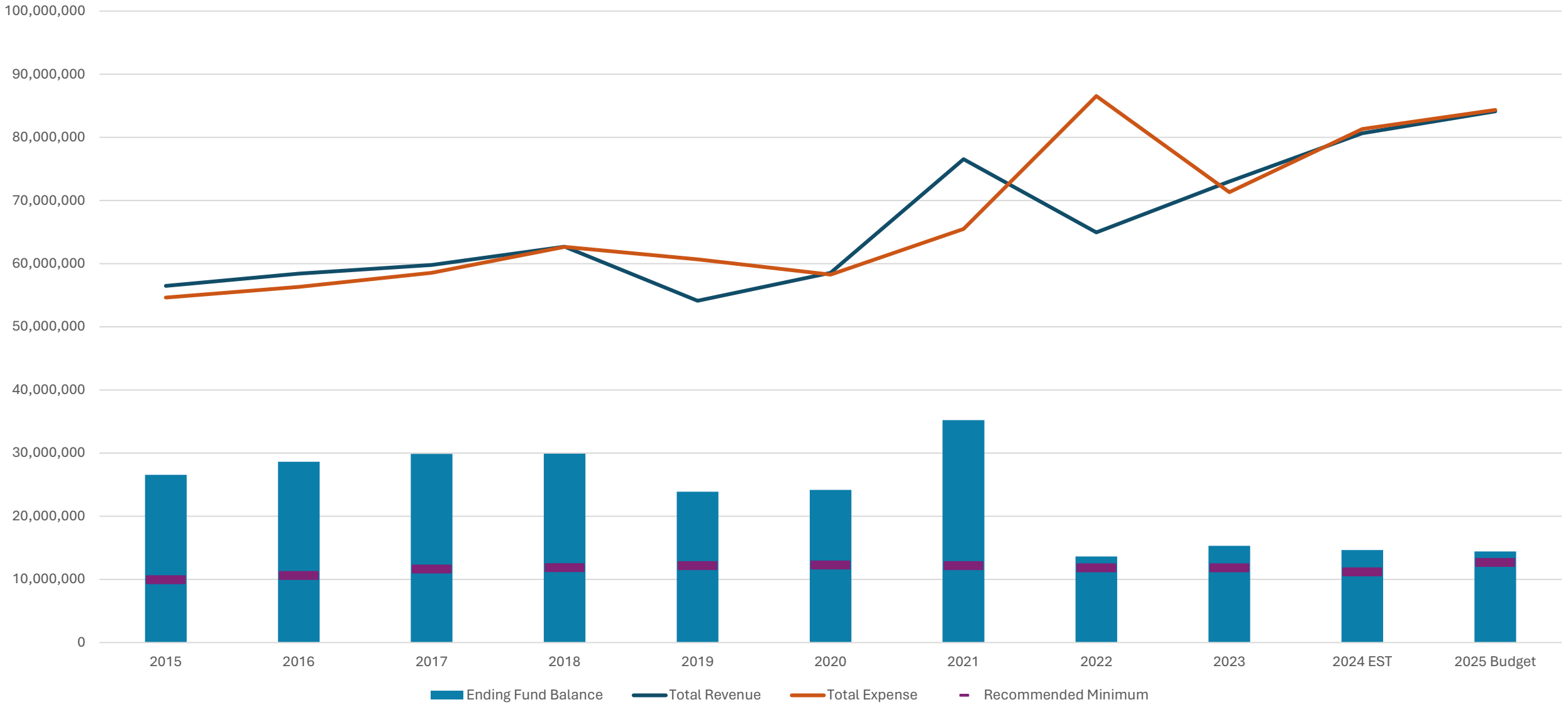
General Fund & Public Safety

Expenses by Department	FY25 Proposed	FY24 Adopted	Change
City Administration	2,574,672	2,366,903	207,769
Finance	2,042,499	1,987,872	54,627
Fire Department	27,826,460	25,952,419	1,874,041
Human Resources	1,130,791	1,089,704	41,087
Legal	3,423,409	2,924,845	498,564
Mayor & Council	396,897	393,729	3,168
Municipal Court	2,119,094	2,002,135	116,959
Non-Departmental (incl trf to Parks & Library)	11,113,811	10,820,294	293,517
Parks, Recreation, and Public Lands	0	5,004,486	-5,004,486
Code Enforcement	1,200,866	1,111,845	89,021
Police	32,507,930	30,693,348	1,814,582
Total	**$ 84,336,429**	**$ 84,347,580**	**$ (11,151)**

FY25 PROPOSED GENERAL FUND AND PUBLIC SAFETY



General Fund & Public Safety



Public Safety Crime Prevention Fund

	2023	2024	2025	2026	2027
Beginning Balance	0	362,817	679,166	385,530	82,012
MJ Rev	161,849	407,455	425,000	425,000	425,000
Prop Tax	433,035	519,606	536,515	563,341	568,974
Opioid Rev	23,587	243,444	80,000	53,000	53,000
Grant Rev		129,361	0	0	0
Other Rev	3,843	17,078	9,000	9,000	9,000
Total Revenue	622,314	1,316,944	1,050,515	1,050,341	1,055,974
Crisis Response Units	61,237	164,712	194,151	203,859	214,051
Low Barrier Shelter	186,849				
Substance Abuse Connect	10,000	10,000			
Drug & Alcohol Symposium	2,500				
BIL Family Vio. Task Force		5,883			
FJC		100,000	200,000	200,000	200,000
NFP		100,000	200,000	200,000	200,000
CPTED		120,000			
Holding Facility	0	500,000	750,000	750,000	0
Total Expense	260,586	1,000,595	1,344,151	1,353,859	614,051
Ending Balance	362,817	679,166	385,530	82,012	523,935

Typical Residential Costs

Median Home Property Taxes

	FY25	FY24	Change
General	$ 308.09	$ 304.34	$ 3.75
Public Safety	474.63	474.63	-
Library	20.82	17.78	3.04
Transit	41.63	35.51	6.12
General Obligation	22.52	27.77	(5.25)
Median Home Property Tax	$ 867.69	$ 860.03	$ 7.66
Street Maintenance District	211.11	198.04	13.07
Storm Sewer	-	59.60	(59.60)
Total Special Assessments	211.11	257.64	(46.53)
Total Taxes and Assessments	**1,078.80**	**1,117.67**	**(38.87)**

Average Home Monthly Utility Bill

	FY2025	FY2024	Change
Water	47.71	43.40	4.31
Wastewater	30.85	29.04	1.81
Solid Waste	14.50	13.90	0.60
Storm Sewer	7.00	0.00	7.00
Monthly Utility Bill	100.06	86.34	13.72

Investment in Council Priorities

- Improve the safety of Billings $64.7 million
  - Additional Police and Fire FTE
  - Investment towards Short-term Holding Facility
- Invest in core infrastructure $159.1 million
  - Westend water treatment
  - Design improvements to Grand Ave. and Rimrock Road
- Increase parks, trails, and cultural investments $7.8 million
  - Establish Parks and Recreation Fund
  - Construct Stagecoach Trail
  - Determine future plans for South Park Pool

Investment in Council Priorities

- Improve the built environment through quality design $450,000
  - Update growth policy
  - Update neighborhood plans
  - Update subdivision regulations
- Build a high-performance organization principled in core values $280,000
  - Legislative priorities for 2025
  - Digitization of public records
  - Local government review

Timeline & Discussion Items & Where to find more info

- FY25 Proposed Budget available online www.billingsmt.gov/finance

- Budget Work Sessions & Adoption
  - May 6, 7, 20, & 21
  - Budget Adoption June 10 or June 24 (if needed)

- Council Amendment Process

City of Billings, Montana

Fiscal Year 2025
Proposed Budget

Introduction

May 2, 2024

Honorable Mayor and City Council Members:

It is a privilege to present the City of Billings Fiscal Year 2025 (FY25) Proposed Operating and Capital budget. The effective date of this budget is July 1, 2024 and runs through June 30, 2025. Adopting the budget is one of the most significant policy decisions the Council makes annually. City staff focused on accomplishing the City Council's adopted priorities efficiently to improve the quality of life for our citizens. We look forward to discussing this proposed balanced budget over the next few months.

Improving the safety of Billings remains our #1 priority. To that end, we are integrating the additional resources voters approved in 2021 to police, code enforcement, prosecution, and fire, and implementing most of the 132 recommendations made by the Center for Public Safety management (CPSM) to improve the effectiveness of both the police and fire departments. The remaining additional resources for prosecution are included in the proposed 2025 budget.

ACCOMPLISHMENTS IN FY24

The FY2025 budget includes significant investments furthering Council priorities. While much is anticipated for the coming year, the following is a list of some of the more significant accomplishments from the prior year:

- Opened all new gates for airport terminal project
- Broke ground on Westend Water Treatment Plant
- Completed Fire Station 8 in Billings Heights
- Completed the Skyline Drive extension (inner belt loop)
- Entered into a purchase and sale agreement for the existing "old" City Hall
- Expanded library lockers to a total of 4
- Completed the Skyline Trail project
- Completed or started the following parks projects:
    - Castle Rock Park Playground
    - Arrowhead Playground
    - Central Park Tennis Courts
    - Ponderosa Park Irrigation Replacement and Automation
    - CPTED Improvements
- In FY23 there were 8 annexations consisting of approximately 170 acres
- 272 New Single Family Homes were completed
- 850 Other dwelling units were completed
- Total new construction permits valued at over $304 million for calendar year 2023

DRAFT COUNCIL STRATEGIES AND PRIORITIES

- **Improve the safety of Billings. ($64.7 million)**
    - Improve accountability of criminals.
    - Decrease family violence.
    - Maximize programs and partnerships that reduce family violence
    - Further implement Family Justice Center strategic plan
    - Activate parks and expand access to recreation programs within neighborhoods throughout the city.
    - Reduce Adverse Childhood Experiences (ACE Scores) partnering with service providers
    - Build trust with our Native American community

- Implement law enforcement, code enforcement, legal, and municipal court strategies to improve the effectiveness of the criminal justice system. 2023/2024
- Report data measuring the effectiveness of the criminal justice system. 2023/2024
- Financially support construction of a short-term holding facility at the Yellowstone County Detention Center

- **Invest in core infrastructure. ($159.1 million)**
  - Complete City Hall/Law and Justice Center project
  - Complete Skyway and Skyline trail projects
  - Complete water treatment plant and reservoir projects and fund conservation and park components of project. 2025
  - Determine land use and infrastructure policies to serve Skyway drive and new I-90 interchange areas
  - Design improvements to Grand Ave and Rimrock Road for construction in future years
  - Expand water storage capacity in Zone 1, service the downtown area

- **Increase parks, trails, recreation, and cultural investments. ($7.8 million)**
  - Determine annual level of maintenance and operation expenses for parks, trails, recreation, and public lands
  - Vet the impact of using a portion of the City's 74 mill charter cap to fund M&O
  - CPTED principles will be used activating public spaces for the benefit of neighborhoods, individuals, and crime reduction
  - Determine future plans for South Park Pool
  - Construct Stagecoach Trail

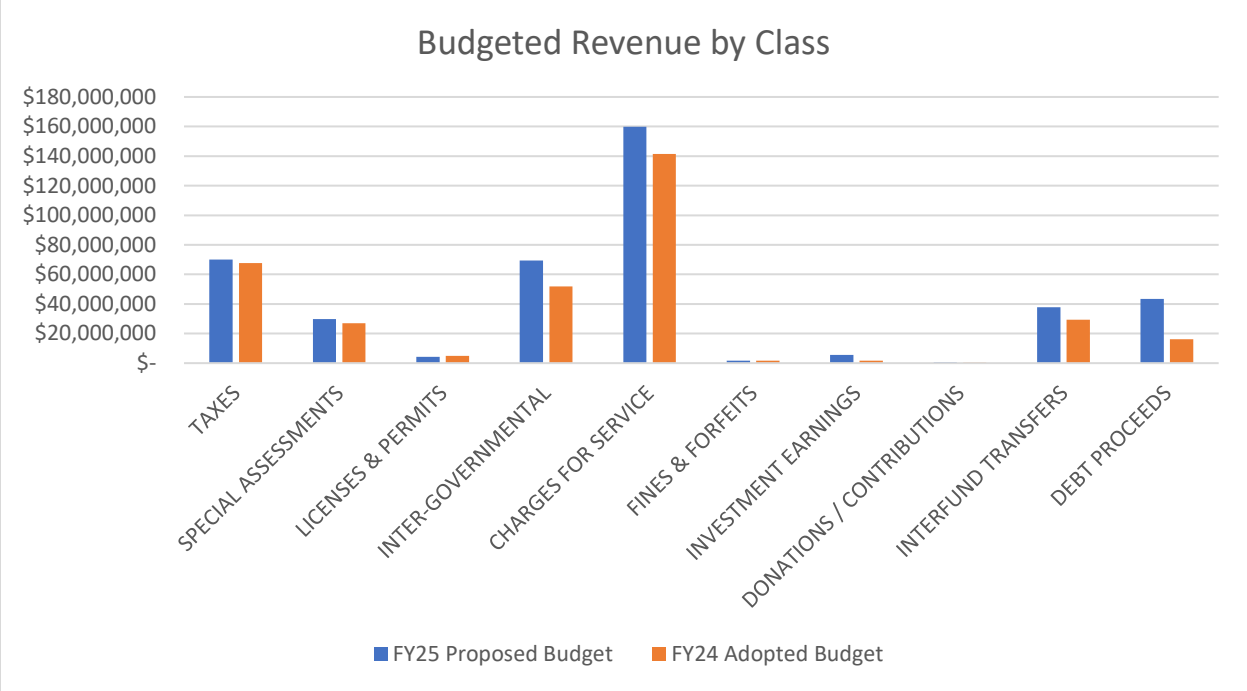
- **Improve the built environment through quality design. ($450,000)**
  - Implement the downtown transportation plan/one way street conversions and road diets. 2023/2024
  - Develop a housing strategy in partnership with HomeFront and facilitate 1,000 housing units being added to the city's core. 2023/2024
  - Complete a review of the 2016 growth policy. 2024
  - Update West End and Heights neighborhood plans -update all 8 plans over the next decade
  - Update subdivision regulations. 2023/2024

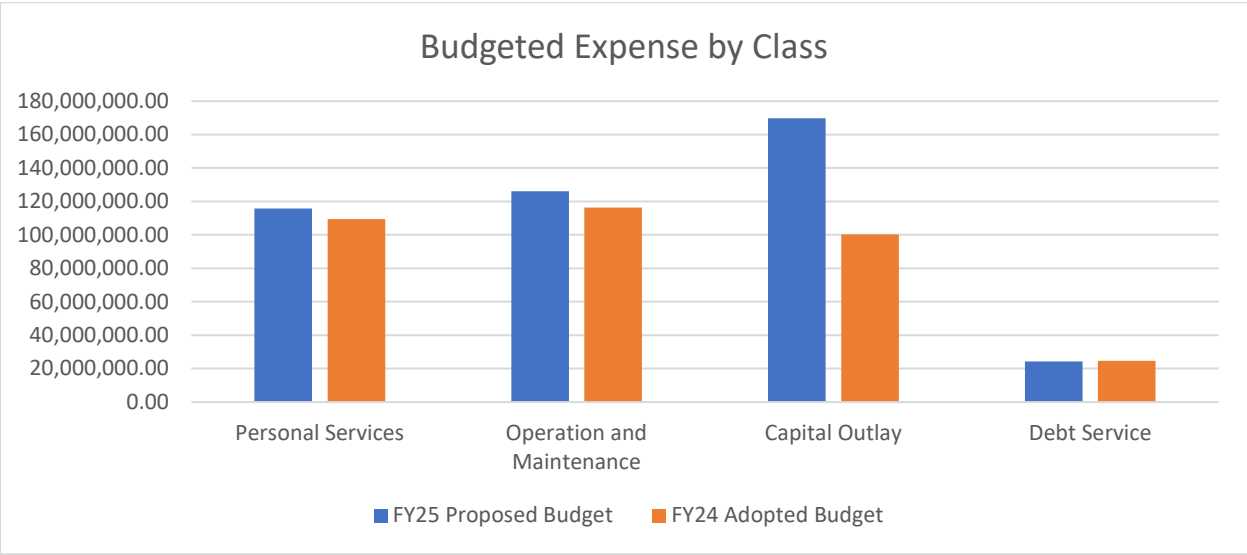
- **Build a high-performance organization (HPO) principled in our core values**. **($280,000)**
  - Complete cost of services studies to better understand cost of delivering police, fire, parks, recreation, trails, storm water, water, wastewater and transportation services and infrastructure. 2023
  - Adopt legislative priorities for the 2025 session focused on improving the safety and economic vibrancy of Billings
  - Digitize all essential records for proper storage and access by citizens and staff. 2023/2024
  - Improve public engagement
  - Financially support local government review

THE FY25 PROPOSED BUDGET

The FY25 proposed budget is funded by estimated revenues totaling $425 million. This includes an estimated increase of property tax revenue due to an increase in property values and number of mills levied, increases in special assessments for streets and storm sewer, and increase in charges for services for utilities.

The proposed FY25 budget for the City of Billings contains operating and capital expenses totaling $473.7 million, a increase of $93.8 million from the prior year. The increase is due to capital investments primarily at the new water treatment plant. There are increases found in Personal Services for estimated salary and wage adjustments and some additional staffing requests. Operation and Maintenance increases for FY25 include significant increases in property and liability insurance, information technology, and facilities costs.





CAPITAL INVESTMENTS

Water and Wastewater Treatment – The FY25 budget contains significant investment in our Water and Wastewater treatment infrastructure. Projects include continued construction on the Westend Reservoir, additional storage and main replacements.

Transportation Network – The FY25 budget includes funding for improvements to Grand Ave, Rimrock Road and Safe Routes to Schools.

Airport – Significant investments are planned as additional capital improvements to the Airport infrastructure. Total capital outlay for the Airport is planned at $19.2 million for FY25. All projects funded by Airport revenues and federal grants. Projects include Runway Improvements and replacement of two fire trucks.

Park Improvements and Replacements – The FY25 budget includes $1.4 million for North Park tennis/basketball court, Poly Vista Park playground, Sacagawea Park playground replacement, planning and design work for South Park Pool, and various trail repair projects.

NEW PERSONNEL IN FY25

The FY25 budget contains costs for an additional 16 FTE's. Four of the positions being added are associated with the passage of the 2021 Public Safety Mill Levy. Each position will be discussed during the department budget presentation. The following chart shows the areas where additional investments in staff are being proposed.

New Employee Requests for FY25

Fund	Department/Division	# of Positions	Position
General Fund	Legal	**1**	Attorney (PSML)
General Fund	Legal	**1**	Victim Witness (PSML)
General Fund	Legal	**2**	Admin (PSML)
Public Safety	Police	**3**	Patrol Officer
Public Safety	Police	**1**	Community Safety Officer
Public Safety	Fire	**1**	Fire Protection Engineer
Library	Library	**1**	Lib. Service Specialist
Library	Library	**2**	Librarian
Transit	Transit	**1**	Service Worker
Transit	Transit	**1**	Transit Operator
Transit	Transit	**1**	Transit Dispatcher
Fleet	Fleet	**1**	Mechanic II
		16	

IMPACTS OF INFLATION

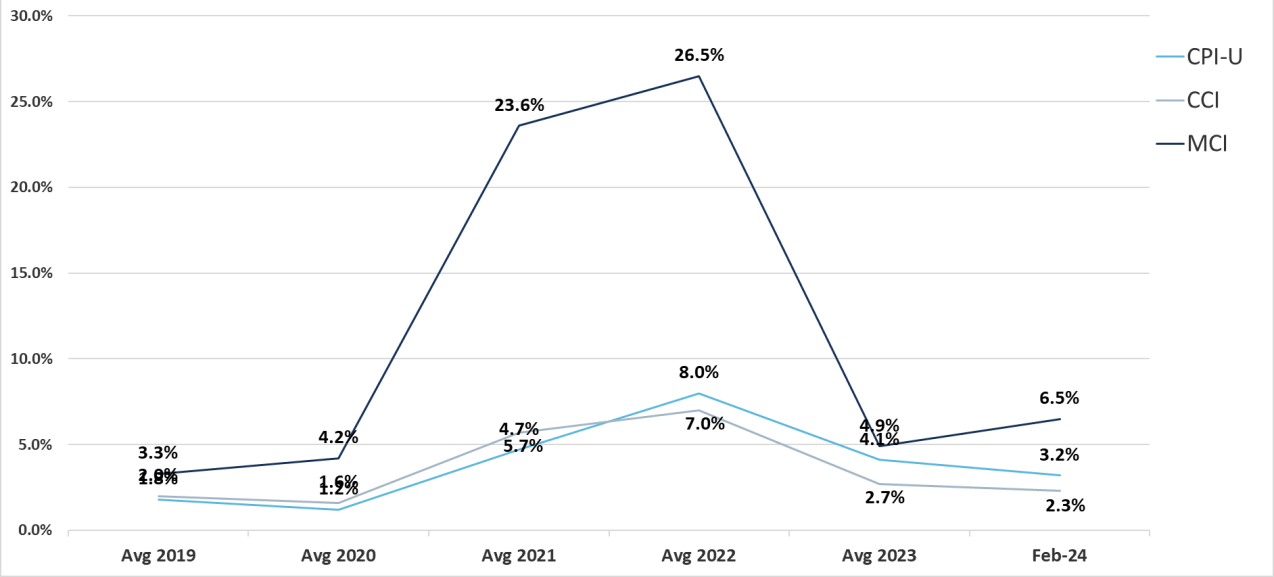
In 2023 the Consumer Price Index for All Urban Consumers (CPI-U) increased an average of 4.1% over 2022. Construction Cost Indexes have risen 4.9% over the past 12 months. City operations are impacted by these increases as a significant expense of operating City services involve fuel, labor, energy, and construction. In response to increases in inflation we are adjusting operations to reduce consumption and inputs where possible, we are also proposing rate increases in many areas to keep up with these

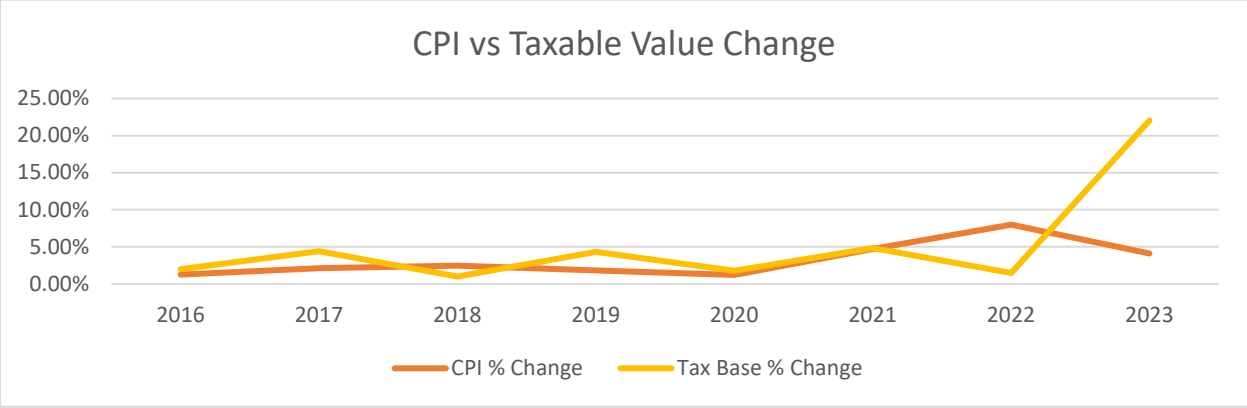
rising costs. It is anticipated that the impacts of inflation will affect the decisions and operations of the City for the near future.

Property values have risen dramatically in the past years, which will allow the City to resource some additional programs, but also allow inflation impacts to be more easily absorbed.

The FY25 budget includes rates and charges to keep up with construction costs when practical. This primarily exists within our utilities and street maintenance districts.

The table below shows the changes in CPI-U, Construction Cost Index, and Materials Cost Index, which all impact City operational costs.



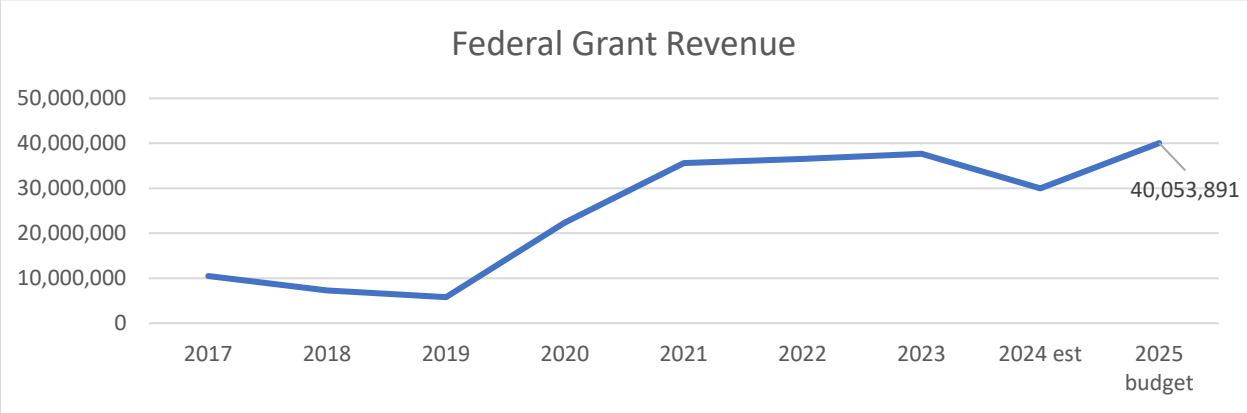


SPECIAL ASSESSMENTS

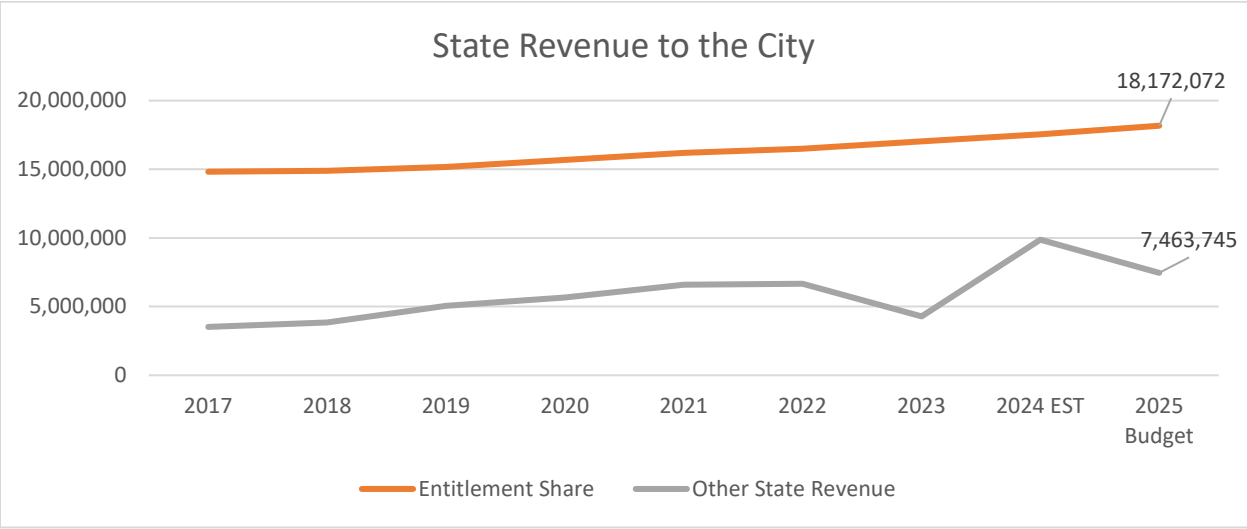
The City of Billings has multiple special assessment districts. Some are City-wide, while others are for small districts, for varied purposes. These districts are used to fund maintenance and operations of amenities that benefit the individual parcel. Some examples of districts are Parks Districts, Street Light Districts, and Street Maintenance District. The rising cost of labor, fuel, and utilities that are needed to maintain services within these districts require setting the rates high enough to cover theses costs. In FY25 the proposed budget includes increases in assessment revenue ranging from 5-22%.

INTERGOVERNMENTAL REVENUE

The City receives revenue from multiple sources to fund operations. These sources include revenue from both Federal and State government. As a percentage of the overall budget, the City receives limited funds from the State and Feds. This has changed significantly in recent years but is expected to return to pre-pandemic levels in the next few years. The revenue from other governments can be found in the budget under the category "Intergovernmental". For FY25, the City is budgeting $68.6 million in intergovernmental revenue. This is an increase of $16.6M over the FY24 budget. The increase is largely a result of the increases in the Water fund, Airport, and Trail Fund. For FY25 the Federal revenues budgeted are $40 million.



The City also receives money from the State of Montana, titled State Entitlement Share. This is a collection of a variety of tax dollars levied by the State within our City and throughout Montana and redistributed to local governments around the State. This funding has remained relatively flat over the past few years, not keeping up with wage growth or inflation. This is placing a greater burden on local taxpayers to pick up the difference. For FY25, the growth rate in entitlement share will be 3.4%, or $619k. The City of Billings uses entitlement share to fund General Fund, Public Safety, Library, Transit, Street/Traffic Operating, and the New City Hall Construction. The total State Entitlement share for FY24 will be $18.1 million. Other State revenue includes $4.4 million of Gas Tax, $1.1 million for 9-1-1, and $1.9 million in combined other grant funds for Transit, Legal, Police, Fire and Library.



PROPERTY TAX REVENUE

In 2023 the city taxable value increased by historically significant amounts. For FY25, we do not anticipate a significant change in taxable value, as it is not a reappraisal year. The FY25 budget is based upon an assumption that the taxable value will increase by 1%, which is in line with historical non-reappraisal years. This will mean levying 208.41 mills, which is the maximum amount authorized by the City Charter, and citizens of Billings. In FY24, the City levied 206.57 mills. The Montana Department of Revenue undergoes a reappraisal process every other year, in FY25, there will not be a reappraisal process. As such, the estimated increase in values will result from new construction. Actual increase in the tax base will not be known until August. As such, the actual number of mills needed to fund the budget will not be known until August was well.

Based upon the estimated mills, the annual property tax on a median home, valued at $308,400, will be $867.69. This is an increase of $7.66 per year from FY24.

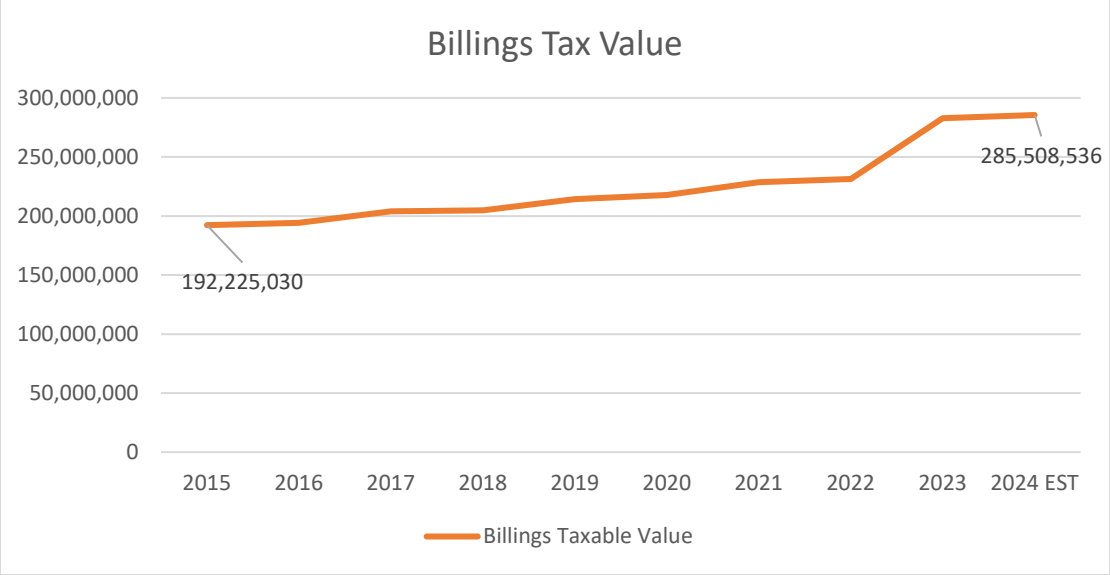
Number of Mills Levied

	FY 25 Estimate	FY 24 Actual
General Fund	74.00	73.10
Public Safety 1999	20.00	20.00
Public Safety 2020	60.00	60.00
Public Safety 2021	34.00	34.00
Transit	10.00	8.53
Library	5.00	4.27
G.O. Streets	-	1.34
G.O. Ballpark Debt Service	2.78	2.80
G.O. Library	2.63	2.53
Total	208.41	206.57

Median Home Property Taxes

	FY24	FY25	Change
General	$ 304.34	$ 308.09	$ 3.75
Public Safety	474.63	474.63	0.00
Library	17.78	20.817	3.04
Transit	35.51	41.634	6.12
General Obligation	27.77	22.52	-5.25
Median Home Property Tax	$ 860.03	$ 867.69	$ 7.66

Over the past 9 years, the City of Billings' tax base has grown at an average rate of 5.9% per year. Prior to the large increase in FY24, this amount has been closer to 2.5%. Because the State of Montana undertakes the property reappraisal process every odd numbered year, property value change changes look more like a staircase rather than linear. While we don't know what changes will occur, we do expect that future property tax value changes will be made at the 2025 legislative session.



MARIJUANA TAX

The revenue from the excise tax from the sale of recreational and medical marijuana in Yellowstone County is expected to be about $625,000 for FY25. A portion of this is being used to help fund the construction of the new city hall ($200,000) and the remainder is being used to add resources to the City's Public Safety Mill levy for mental health and substance abuse.

The proposed budget allocates 2 mills from the 2021 Public Safety mill Levy for crime prevention. The budget is recommending that the revenue from marijuana sales excise tax be added to these mills, resulting in a total amount available for substance abuse and mental health of $1,035,516 in FY25.

GENERAL & PUBLIC SAFETY FUNDS (GFPS)

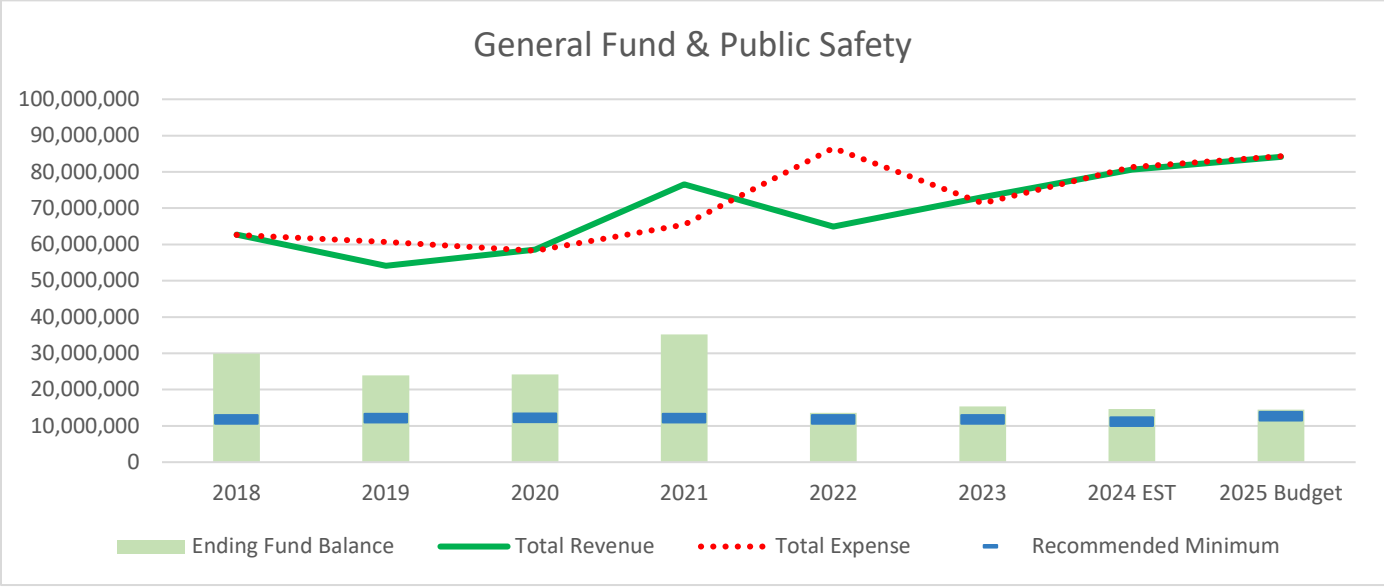
For FY25, we are assuming a growth in taxable value of 1%. We are proposing levying the maximum of 74 general purpose mills authorized by the charter. Overall, this will mean approximately $1.1 million of new property tax revenue into the GFPS funds related to growth in value and a slight increase in the number of mills. Other revenue in the GFPS funds, which make up about 34% of total revenue is estimated to generate an additional $500k in revenue.

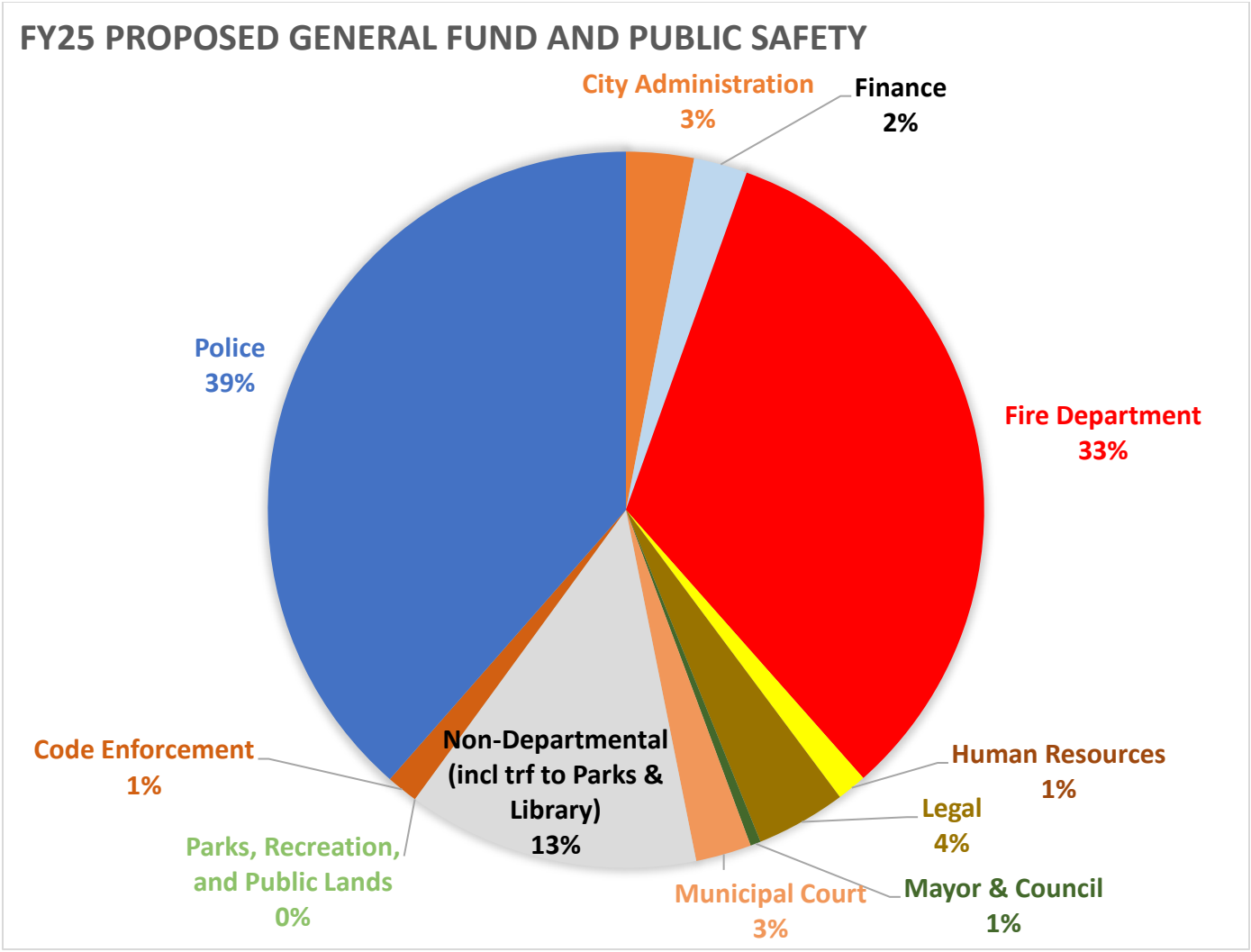
The FY25 budget estimates an ending fund balance that is $1.7 million higher than the recommended minimum reserve of $12.7 million.

Additionally, this year we are recommending removing the Parks and Recreation department entirely from the General Fund, and creating a special revenue fund for Parks and Recreation. Traditionally Parks and Recreation have been funded via a combination of recreation program fees, donations, and a substantial portion from the General Fund. The funding sources will not change, but rather than being represented within the General Fund, the contribution to Parks and Rec from the General Fund will be reflected as a transfer out. This will allow for more clarity as to the amount of General Fund subsidy for Parks and Recreation, in addition, allow for unspent Parks and Rec funds to be maintained within their own fund for future use in the Parks and Recreation programs.

GFPS Revenue by Class	FY25 Proposed Budget	FY24 Adopted Budget	Budgeted Revenue Change
Taxes	55,166,266	54,011,840	1,154,426
Charge for Service	6,961,630	7,532,151	-570,521
Fines And Forfeitures	1,345,946	1,328,846	17,100
Intergovernmental	17,465,011	17,076,243	388,768
Investment Earnings	116,991	70,000	46,991
License And Permits	1,882,576	2,008,228	-125,652
Miscellaneous	122,200	117,220	4,980
Transfers In	1,071,693	224,675	847,018
Revenue Total	**84,132,313**	**82,369,203**	**1,763,110**

Expenses by Department	FY25 Proposed	FY24 Adopted	Change
City Administration	2,574,672	2,366,903	207,769
Finance	2,042,499	1,987,872	54,627
Fire Department	27,826,460	25,952,419	1,874,041
Human Resources	1,130,791	1,089,704	41,087
Legal	3,423,409	2,924,845	498,564
Mayor & Council	396,897	393,729	3,168
Municipal Court	2,119,094	2,002,135	116,959
Non-Departmental (incl trf to Parks & Library)	11,113,811	10,820,294	293,517
Parks, Recreation, and Public Lands	0	5,004,486	-5,004,486
Code Enforcement	1,200,866	1,111,845	89,021
Police	32,507,930	30,693,348	1,814,582
Total	**$ 84,336,429**	**$ 84,347,580**	**$ (11,151)**





PARKS, RECREATION, AND PUBLIC LAND FUNDING

The FY25 budget is proposing to remove the Parks and Recreation department from the General Fund, and create a special revenue fund for Parks and Recreation. Historically, Parks and Recreation have been funded via a combination of recreation program fees, donations, a special assessment for a citywide park district, and a portion from the General Fund. Rather than being represented within the General Fund the contribution to Parks and Rec from the General Fund will be reflected as a transfer out. This will allow for more clarity as to the exact amount of General Fund subsidy for Parks and Recreation, in addition, allow for unspent Parks and Rec funds to be maintained within their own fund for future use in the Parks and Recreation programs.

Parks funding sources have changed over the past few years with the elimination of the citywide park district, and reintroduction to the General Fund. In an effort to provide more stability to the Parks and Recreation fund, as well as allow for unspent Park funds to be used for future Parks and Recreation improvements, we are recommending the FY25 budget establish a Parks and Recreation fund.

The exhibit below provides some historical perspective on the Parks and Recreation funding that was from the General Fund and Park District 1. These two funds make up the majority of Parks and Recreation funding, but are not the exclusive funds for the department.

PRPL General Fund and Park District 1 Combined

	2025 Budget	2024 Budget	2023 Actual	2022 Actual
Charge For Service Revenue	1,856,598	1,644,500	1,387,387	1,363,045
Special Assessment	0	0	3,616,121	3,120,556
General Fund Transfer	8,061,300	3,834,082	19,303	123,579
Grant Revenue	40,000	40,000	104,731	238,503
Other Revenue	80,000	48,000	108,898	1,988
Total Revenue	10,037,898	5,566,582	5,236,440	4,847,671
Personal Services	5,009,498	4,661,662	4,399,111	4,240,869
Operation & Maintenance	2,549,746	2,299,246	2,091,939	1,901,187
Capital Outlay	1,421,894	3,202,336	2,434,655	1,989,009
Transfers Out	1,057,258	431,519	438,269	423,901
Total Expenses	10,038,396	10,594,763	9,363,974	8,554,966

PROPERTY TAXES, ASSESSMENTS, AND UTILITY BILLS

The FY25 budget is based upon a variety of rate changes to maintain services equivalent to prior years. The median home value in Billings, based upon the Department of Revenue is currently $308,400. This is not expected to change much this year, as it is not a reappraisal year for the Department of Revenue. Any changes in property values will be known by the City in early August.

The FY25 budget proposal is funded based upon assumed growth in the tax base at 1%, which will require Council to approve levying the maximum number of mills authorized in the Charter. Additionally, the budget is built upon Council approved increases in special assessments, and Council approved rate increases in utilities. For property tax mills, the City's Charter caps the maximum number of mills that may be levied by the City of Billings. The total number of mills levied in FY24 was 206.57. Based upon the assumed growth it is estimated that the total number of mills needed in FY25 will be 208.41.

FY2025 Tax Revenue Assumptions

Median Home Value	$	308,400
Assumed Value of 1 mill	$	272,463
Annual Cost of 1 mill for the Median Home	$	4.16

Overall, when looking at the City as a whole, the average residential property owner would see a decrease in taxes and assessments of $38.87 per year over the prior year. This is a result of moving the Storm Water assessment from the property tax bill to the monthly utility bill. The result of moving Storm Water to the utility bill, along with proposed rate increase, will show an increase in the monthly utility bill of $13.72 per month. Rates for Storm Water and Solid Waste have not yet been set by Council, but rates for Water and Wastewater were adopted in 2024. =

Number of Mills Levied

	FY 25 Estimate	FY 24 Actual
General Fund	74.00	73.10
Public Safety 1999	20.00	20.00
Public Safety 2020	60.00	60.00
Public Safety 2021	34.00	34.00
Transit	10.00	8.53
Library	5.00	4.27
G.O. Streets	-	1.34
G.O. Ballpark Debt Service	2.78	2.80
G.O. Library	2.63	2.53
Total	208.41	206.57

This change in mills will impact the median homeowner an estimated $8 per year, due to the increase in mills.

Median Home Property Taxes

	FY25	FY24	Change
General	$ 308.09	$ 304.34	$ 3.75
Public Safety	474.63	474.63	-
Library	20.82	17.78	3.04
Transit	41.63	35.51	6.12
General Obligation	22.52	27.77	(5.25)
Median Home Property Tax	$ 867.69	$ 860.03	$ 7.66

The City also has 2 City-wide special districts, Street Maintenance District, and Storm Sewer. These special districts are used to provide funding for their specific purposes. Rates for these districts are set by City Council and assessed to all properties within the City. The proposed budget anticipates moving the Storm Sewer assessment from the annual property tax bill to the monthly utility bill.

Street Maintenance District – The FY25 budget proposal includes an increase of 6.6% in the SMD assessment. The proposed budget is based upon a rate increase of $13.07 per year for the average homeowner.

Stormwater Fees – These funds are used to build and maintain the stormwater infrastructure throughout the City. City staff have presented a plan for significant improvements to the deficiencies in storm water infrastructure. The proposed budget is based upon a rate increase of 41%, or $24 per year for the average homeowner. Final rates for Storm Water have not been approved, and recommended amounts may change as estimated costs become refined.

With the changes in proposed rates, and removal of the Storm Water assessment from the property tax bill, the total impact of property tax and assessments on the typical home is a decrease of $38.87/year. If the Storm Water assessment were to remain on the annual property tax bill, the total change would have been an increase of $45.13 annually.

Median Home Property Taxes

	FY25	FY24	Change
General	$ 308.09	$ 304.34	$ 3.75
Public Safety	474.63	474.63	-
Library	20.82	17.78	3.04
Transit	41.63	35.51	6.12
General Obligation	22.52	27.77	(5.25)
Median Home Property Tax	$ 867.69	$ 860.03	$ 7.66
Street Maintenance District	211.11	198.04	13.07
Storm Sewer	-	59.60	(59.60)
Total Special Assessments	211.11	257.64	(46.53)
Total Taxes and Assessments	**1,078.80**	**1,117.67**	**(38.87)**

The FY25 budget is also based upon rate increases to Solid Waste, Storm Sewer, as well as rate increases already approved for Water and Wastewater. The impacts to the typical homeowner are provided below. Currently proposed Storm rates are estimates based upon anticipated costs. It should be expected that this amount will change as anticipated storm costs become more refined.

Average Home Monthly Utility Bill

	FY2025	FY2024	Change
Water	$47.71	$43.40	$4.31
Wastewater	30.85	29.04	1.81
Solid Waste	14.50	13.90	0.60
Storm Sewer	7.00	0.00	7.00
Monthly Utility Bill	$100.06	$86.34	$13.72

CONCLUSION

As we navigate the complexities of budgeting, we are mindful of the varying perspectives within our community. We recognize that there are differing opinions on how to best prioritize resources and allocate funds. However, we remain committed to transparency, accountability, and collaboration as we work together to build a stronger, more resilient Billings.

In closing, I would like to express my gratitude to each of you for your dedication and service to our city. Your leadership and guidance are instrumental in shaping the future of Billings, and I am confident that, together, we can overcome any challenges and seize the opportunities that lie ahead.

Respectfully,

Chris Kukulski, City Administrator

Andrew Zoeller, Finance Director

Departmental Budget Overviews

City Administration

City Administration

Current Year Department Budgeted Expense Total:

City Administration: $2,574,672

Change from Prior Year:

City Administration: $76,735

Public Safety: $131,034

City Administration's office includes the City Administrator, Assistant City Administrator, City Clerk and support staff. The department serves the role of coordination of overall city activity, consistent communication with City Council, and presentation of a balanced budget and its quarterly status.

New Programs:

The City will continue to seek new programs aimed at targeting mental health and substance abuse in an effort to reduce crime.

The Public Safety Fund has $1,150,000 designated in FY25 for these efforts, which is a $131,034 increase from the prior year's budget. These efforts will be funded from both the Marijuana Excise tax and 2 mills of the 2021 Public Safety Mill Levy so that the City can effectively deal with the root causes of crime.

FY25 funds set aside in the Public Safety Fund are focused to support key programs that address public safety, domestic violence and juvenile crime. The Nurse Family Partnership with Riverstone Health plans to use $500,000 as a preferred strategy to try to prevent and mitigate the long-term effects of adverse childhood experiences. City Administration is also requesting $750,000 to be used for the Yellowstone County Detention Facility and the remaining $200,000 is to be used for the Family Justice Center.

Staffing Authorization:

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY24	PROPOSED FY25
CITY ADMINISTRATOR	1.0	1.0	1.0	1.0
ASSISTANT CITY ADMINISTRATOR	1.0	1.0	1.0	1.0
PUBLIC INFORMATION OFFICER	1.0	1.0	1.0	1.0
EXECUTIVE SECRETARY	1.0	1.0	1.0	1.0
RECORDS SPECIALIST	-	1.0	1.0	1.0
CITY CLERK	1.0	1.0	1.0	1.0
DEPUTY CITY CLERK	1.0	1.0	1.0	1.0
TOTAL	**6.0**	**7.0**	**7.0**	**7.0**

Budgeted Revenues:

CITY ADMINISTRATOR
DEPARTMENT REVENUE

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY24	ESTIMATE FY24	PROPOSED FY25
AMERICAN RESCUE PLAN FUND	$ 6,891,785	$ 9,198,097	$ -	$ 41,559	$ 10,000
TOTAL REVENUES	**$ 6,891,785**	**$ 9,198,097**	**$ -**	**$ 41,559**	**$ 10,000**

CITY ADMINISTRATOR
DEPARTMENT ALL FUNDS

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY24	ESTIMATE FY24	PROPOSED FY25
TAXES	$ -		$ -	$ -	$ -
INTERGOVERNMENTAL REVENUES	7,000,000	8,940,314	-	-	-
INVESTMENT EARNINGS	(108,215)	257,783	-	41,559	10,000
TOTAL REVENUES	**$ 6,891,785**	**$ 9,198,097**	**$ -**	**$ 41,559**	**$ 10,000**

Budgeted Expenditures:

CITY ADMINISTRATOR
DEPARTMENT FUNDS

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY24	ESTIMATE FY24	PROPOSED FY25
AMERICAN RESCUE PLAN FUND	$ 2,298,750	$12,950,040	$ -	$ -	
PUBLIC SAFETY FUND	-	199,349	1,018,966	611,380	1,150,000
GENERAL FUND	969,973	1,192,468	1,347,937	1,143,776	1,424,672
TOTAL EXPENDITURES	**$ 3,268,723**	**$14,341,857**	**$ 2,366,903**	**$ 1,755,155**	**$2,574,672**

CITY ADMINISTRATOR
DEPARTMENT EXPENSES

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY24	ESTIMATE FY24	PROPOSED FY25
PERSONAL SERVICES	$ 788,914	$ 937,801	$ 971,278	$ 903,338	$1,032,444
OPERATIONS AND MAINTENANCE	181,059	454,016	1,395,625	851,817	1,542,228
TRANSFERS	-	9,715,000	-	-	-
CAPITAL	2,298,750	3,235,040	-	-	-
TOTAL EXPENDITURES	**$ 3,268,723**	**$14,341,857**	**$ 2,366,903**	**$ 1,755,155**	**$2,574,672**

City Administration:

CITY ADMINISTRATOR GENERAL FUND
OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY24	ESTIMATE FY24	PROPOSED FY25
PERSONAL SERVICES	$ 788,914	$ 937,801	$ 971,278	$ 903,338	$1,032,444
OPERATIONS AND MAINTENANCE	181,059	254,667	376,659	240,438	392,228
TOTAL EXPENDITURES	**$ 969,973**	**$ 1,192,468**	**$ 1,347,937**	**$ 1,143,776**	**$1,424,672**

City Clerk

Administration – City Clerk's Office

Current Year Department Budgeted Expense Total:

$425,552

Change from Prior Year:

$25,316

Overall Budget Justification:

The FY25 budget for the City Clerk's office is $425,552, this is an increase in costs of $25,316 from the prior year. This amount is included in the overall City Administration budget of $2,574,672. Increases are due to salaries and FICA increases. The current year's budget reflects money set aside to pay a temp worker to scan documents from July-Oct, and a records intern for 10 hours per week, as well as $15,000 to cover annual software fees for agenda management and public records requests. $80,000.00 was unspent in FY24 and is carried over into FY25 for new records management software. Due to staffing fluctuations in the IT department and the City Clerk's office, the RPF process to seek possible records management software solutions did not occur.

No technology components are due for replacement this year. The Council Chambers audio visual components will be replaced with the new City Hall relocation.

Services and support provided includes Council agendas, minutes, resolution and ordinance preparation, and indexing, records management and maintenance, elections, bid openings, acceptance of service of process for summons, subpoenas and tort claims on behalf of the City of Billings, and management of public records requests.

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New or Expanded Programs:

During FY25 the Clerk's office is asking for funds to expand the scanning and preservation of permanent records to be imported into Questys. Professional services from Data Imaging Solutions to also digitize 13 boxes of Special Improvement Light Maintenance Districts (SILMDs); 3 boxes of Park Maintenance District (PMDs); and 4 boxes of Protest Letters for Park District 1 (PD1).

Further, the Clerk's office is asking for funding to hire a temporary worker for 30 hours a week from July-October to work in-house adding records into Questys and reducing more boxes from storage prior to the move to the new City Hall. The success of this effort will depend on obtaining a qualified Records Specialist as the Clerk's office is already stretched to its limitations in workspace and productive work hours.

Accomplishments and Challenges:

The email capstone archiving policy was established in August 2023. The Clerk's office records have been inventoried and progress has been made on a comprehensive filing plan.

By the end of FY24, 45 banker boxes of SID records were successfully scanned and ready to be imported into the Questys document imaging solution. Approximately 100 of the 400 boxes have been scanned or have met their retention and been destroyed from the Clerk's office.

Progress has been made toward customized building of Questys to reflect the local government retention schedule, but it has been very slow.

It has been challenging to maintain a Records Specialist to move the centralized document imaging solution forward. The Clerk's office is now searching for it's third candidate in less than two years. The struggle to retain a qualified records specialist has hindered progress to a point where organization-wide records training and expanded centralization of records archiving is nearly halted. Due to staffing fluctuations of key IT staff and the Records Specialist position, an RFP was not pursued for a new digital records storage system. The Clerk's office is seriously understaffed and will seek to add 3 FTEs in the next 5 years. Two of the FTEs will work the records program and one will be dedicated to public records requests. Also anticipated needs over the next 5 years will be RFPs for Agenda Management software, Public Records Request software, and document imaging and records management software.

Department Goals:

- Obtain a qualified, dedicated records specialist to further our efforts for implementation of Questys and developing records management training throughout the organization.
- Continue digitization of paper documents for greater public records access and minimize storage needs.
- Amend and update City Code sections affecting administration and City Clerk's office.

Facilities Management

Facilities Management

FY25 Department Budgeted Expense Total:

Facilities Funds: $2,677,166

Change from Budget FY24:

Facilities Expenses: ($328,572)

Overall Budget Justification:

The Facilities Division FY25 expense budget is $2,677,166. This is a $328,572 decrease from last year due to completion of various large hail repairs and a reduction in new City Hall repair funds.

Current City Hall

Base Rent and OPEX tenant charges at current City Hall have increased approximately 5% for all City Departments. Only six months of charges are being requested as we anticipate being moved out of existing City Hall by end of calendar year 2024. As only six months' charges are being requested there is a 43% decrease in the funds being paid into this account versus FY24.

Tenant charges have increased due to added facility management scope and increased material costs.

New City Hall

Base Rent and OPEX tenant charges at new City Hall have increased approximately 5% for all City Departments. Only six months of charges are being requested as we anticipate being moved into new City Hall by beginning of calendar year 2025. As six months' charges are being requested there is a 53% increase in the funds being paid into this account versus FY24.

Tenant charges have increased due to added facility management scope and increased material costs.

Yellowstone Valley Animal Shelter

Base Rent and OPEX tenant charges at YVAS have increased approximately 6% for Police. A $5,000 capital charge is added to Animal Control for the purposes of building reserves for capital replacement.

Tenant charges have increased due to added facility management scope and increased material costs.

Billings Operations Center

Base Rent and OPEX tenant charges at BOC saw a decrease due to debt service being sunset and after conversations on how best to adjust charges based upon operational needs and capital replacement. Approximate changes in charges are as follows: Fleet decrease of 24%, Parks decrease of 40%, Police decrease of 40%, Solid Waste decrease of 28%, Streets/Traffic decrease of 38% for a total of 35% decrease in Base Rent and OPEX charges.

Directions were given to right-size Dept/Div allocation as there was no equity in charges and to ensure that each Dept/Div contribution is equitable and there is no subsidizing. To lessen the dramatic swing in charges this will be a phased approach over the next three to five years.

A proportionally accurate capital charge of $500,000 is added to each department based upon the amount of space they occupy. The goal is to build reserves for capital replacement and anticipated BOC expansion.

The $1.2 million debt service charge to pay back general fund is being paid in full this year by Departments to Finance. This was another reason to adjust charges down for Departments.

Personal services have increased $45,252.

Fire Stations

Over the past three years the Fire Department and Facilities have partnered on various building/grounds related projects. For FY25 the decision is being made to centralize all hard services related to Fire Department buildings and grounds within the Facilities Division, including associated administrative responsibilities such as invoicing.

Budgeted Revenues:

FACILITIES MANAGEMENT FUND
REVENUES BY CLASS

ALL FUNDS

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY24	ESTIMATE FY24	PROPOSED FY25
REVENUES:					
TAXES	31,543	200,000	200,000	200,000	200,000
CHARGES FOR SERVICES	$ 690,724	$ 722,563	$ 1,482,824	$ 900,000	$ 891,847
INTERGOVERNMENTAL	28,205	13,743	650,000	650,000	650,000
RENTS	1,101,959	1,224,207	1,554,985	1,592,614	1,653,983
INVESTMENT EARNINGS	(58,644)	220,115	101,000	495,000	99,300
MISCELLANEOUS	10,676	197,471	30,000	4,148,806	-
TRANSFERS	20,882,617	12,257,057	456,894	456,894	100,000
TOTAL REVENUES	**$ 22,687,080**	**$ 14,835,156**	**$ 4,475,703**	**$ 8,443,314**	**$ 3,595,130**

FACILITIES MANAGEMENT FUND
REVENUES BY FUND

ALL FUNDS

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY24	ESTIMATE FY24	PROPOSED FY25
REVENUES:					
CITY HALL CONSTRUCTION	$ 20,385,891	$ 12,215,478	$ 1,047,000	$ 3,568,806	$ 980,000
FACILITIES MANAGEMENT	2,301,189	2,619,678	3,428,703	4,874,508	2,615,130
TOTAL REVENUES	**$ 22,687,080**	**$ 14,835,156**	**$ 4,475,703**	**$ 8,443,314**	**$ 3,595,130**

Budgeted Expenditures:

FACILITIES MANAGEMENT FUND
OPERATING BUDGET BY CLASS

ALL FUNDS

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY24	ESTIMATE FY24	PROPOSED FY25
EXPENDITURES:					
PERSONAL SERVICES	$ 650,805	$ 570,563	$ 789,137	$ 624,582	$ 834,389
OPERATIONS AND MAINTENANCE	1,918,384	2,517,891	1,811,601	2,504,628	1,269,906
CAPITAL	163,300	3,557,032	1,605,000	19,225,000	320,000
DEBT SERVICE	3,319	-	-	-	-
TRANSFERS OUT	-	1,000,000	-	-	1,247,871
TOTAL EXPENDITURES	**$ 2,735,808**	**$ 7,645,486**	**$ 4,205,738**	**$ 22,354,210**	**$ 3,672,166**

FACILITIES MANAGEMENT FUND
OPERATING BUDGET BY FUND

ALL FUNDS

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY24	ESTIMATE FY24	PROPOSED FY25
EXPENDITURES:					
CITY HALL CONSTRUCTION	$ -	$ 3,493,170	$ 1,200,000	$ 19,122,500	$ 995,000
FACILITIES MANAGEMENT	2,735,808	4,152,316	3,005,738	3,231,710	2,677,166
TOTAL EXPENDITURES	**$ 2,735,808**	**$ 7,645,486**	**$ 4,205,738**	**$ 22,354,210**	**$ 3,672,166**

New or Expanded Programs:

- Continued build-out for the New City Hall facility.
- Master Planning of BOC.
- Real Estate services in disposal of Real Property of City Hall, Park 1 retail space, and two surface lots.
- Management of Leases at Park 1.
- Fire Department hard service deliverability.

Staffing:

There are no staffing changes or requests for Facilities in FY25. The division is fully staffed at 10 FTE.

	STAFFING AUTHORIZATION			
POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY24	PROPOSED FY25
FACILITIES MANAGER	0.3	0.3	1.0	1.0
FACILITIES SUPERINTENDENT	1.0	1.0	-	-
FACILITIES SPECIALIST	1.0	1.0	1.0	1.0
FACILITIES MAIN SUPPORT I	3.0	3.0	3.0	3.0
FACILITIES MAIN SUPPORT II	3.0	3.0	5.0	5.0
TOTAL	**8.3**	**8.3**	**10.0**	**10.0**

Additional Comments:

In the coming fiscal year, the Facilities Division will manage the New City Hall construction project, commissioning of the building, coordinating moving departments to the new facility, and decommissioning and disposal of the current City Hall.

Department Goals:

The Facilities Division strives to provide valuable and cost-effective services to the city departments and divisions it serves. Successful completion of the New City Hall facility, commission, and warranty phase is the Division's primary goal for FY25.

Building Division

Building Division

FY25 Department Budgeted Expense Total:

Revenue: $2,262,000

Change from FY24: ($381,000)

Expenses: $2,471,643

Change from FY24: ($154,361)

Overall Budget Justification:

The Building Division is responsible for issuing permits, performing plan review, and conducting field inspections for commercial and residential construction within the City of Billings. The Division acts as an information source to both the construction community and the public as it relates to building codes and construction. The Building Division is a Special Revenue Fund, as all funding is obtained through user fees, which can only be utilized for building code enforcement.

Budgeted Revenues:

All revenue for the Building Division is collected through permitting and plan review fees. Permit and plan review revenues for FY25 are projected to be $2,158,000, which is $413,000 less than last year's budget. Revenues can fluctuate a great deal based on actual construction activity, which can be difficult to predict. The actual FY24 revenue collected through the first eight months of FY24 is trending lower than what was estimated, which influences the estimate for FY25. There has been a decline in all construction types over the last several months, outside of the typical seasonal declines over the winter. Additionally, we had anticipated fees from a few projects that were in the planning stages and have since been put on hold or delayed. We believe the construction activity will continue generally at the current levels in the coming fiscal year.

BUILDING INSPECTION FUND
REVENUES

	ACTUAL FY 22	ACTUAL FY 22	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
REVENUE:					
LICENSES & PERMITS	$ 3,065,110	$ 2,601,757	$ 2,571,000	$ 2,175,000	$ 2,158,000
INTEREST ON INVESTMEN	(56,199)	103,347	72,000	100,929	104,000
MISCELLANEOUS	37,107	6,175	-	1,700	-
TOTAL REVENUE	**$ 3,046,018**	**$ 2,711,279**	**$ 2,643,000**	**$ 2,277,629**	**$ 2,262,000**

Budgeted Expenditures:

Expenditures are set at $2,471,643 for FY25. Most of our expenses are personnel and O&M for our office and vehicles. Expenses for the coming fiscal year are budgeted to be $154,360 less than FY24. There will be some expenses for new equipment and moving costs in FY25 with the move to new City Hall and capital expense of $20,744 for a conference room build in the new building.

BUILDING INSPECTION FUND
EXPENDITURES

	ACTUAL FY 22	ACTUAL FY 22	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
EXPENDITURES:					
PERSONAL SERVICES	$ 1,380,499	$ 1,597,581	$ 1,757,328	$ 1,501,180	$ 1,700,135
OPERATIONS & MAINT.	776,228	685,773	793,675	750,000	750,764
CAPITAL	47,212	228,916	75,000	600,000	20,744
INTERFUND TRANSFERS	-	-	-	309,126	-
TOTAL EXPENDITURES	**$ 2,203,939**	**$ 2,512,270**	**$ 2,626,003**	**$ 3,160,306**	**$ 2,471,643**

Building Division Reserves:

A bill was passed in the 2023 legislative session that increased the reserve amount that Building Divisions may hold from a 12-month reserve to a 36-month reserve. The Building Division currently holds about 11 months of reserves. The last few years, we have made significant investments using reserve funds to lower our reserve amount to under one year.

New or Ongoing Programs:

We are currently working through the implementation of a new online permitting and plan review program that will be put into service toward the latter part of 2024. The new system will have features such as a user-friendly online portal for customers, online payment capability, electronic plan review, online inspection scheduling and correction notices, and a mobile app for use in the field.

In FY24, we improved our Special Inspection Program, along with records and data management by adding a Building Division Records Specialist position. This position will help to increase our efficiency and services to our customers. They are responsible for keeping inspection records organized and up to date during the course of a construction project so that inspectors can focus on providing timely and complete inspections to keep projects moving. This position also works to compile and provide timely and relevant data regarding construction and development in the City.

Staffing:

The Building Division has a total of 18.3 FTEs and we are not requesting any additional staff for FY25.

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
BUILDING OFFICIAL	-	-	1.0	1.0
BUILDING & FACILITIES MANAGER	0.7	0.7	-	-
ADMINISTRATIVE SUPPORT II	1.0	1.0	1.0	1.0
SR. COMBINATION INSPECTOR	1.0	1.0	1.0	1.0
DEPUTY BUILDING OFFICIAL	1.0	1.0	1.0	1.0
SR. PERMIT TECHNICIAN/COORD	1.0	1.0	1.0	1.0
BUILDING RECORDS SPECIALIST	-	-	1.0	1.0
PLANS EXAMINER	2.0	3.0	3.0	3.0
ELECTRICAL INSPECTOR I	1.0	1.0	1.0	1.0
ELECTRICAL INSPECTOR II	1.0	1.0	1.0	1.0
COMBINATION INSPECTOR III	1.0	1.0	1.0	1.0
COMBINATION INSPECTOR I	4.0	4.0	4.0	4.0
PLUMBING INSPECTOR	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT I	0.3	0.3	0.3	0.3
BUILDING PERMIT TECH	1.0	1.0	1.0	1.0
TOTAL	**16.0**	**17.0**	**18.3**	**18.3**

Fleet Services

Fleet Services

Current Year Department Budgeted Expense Total:

$2,407,878

Change from Prior year:

$202,101

Overall Budget Justification:

The FY25 budget for the Fleet Services Division is $2,407,878; this represents an increase of $202,101 from the previous year. Services provided by the Fleet Service Division include the maintenance and repair of City vehicles and equipment; preventive maintenance programs; parts and fuel inventory management; Fleet inventory; Equipment Replacement Plan (ERP); Fleet computer module operation and maintenance; processing competitive bids for equipment procurement; assisting departments with vehicle specifications and vehicle disposal; preparing vehicles for service; maintenance activity reporting and City mail courier services. There will be increases in payroll, because of the estimated 5.0% COLA, IT charges, Building Rent charges & Liability Insurance.

There are no Capital expenditures budgeted for the FY25 fiscal year.

Fleet Services revenues are generated from user departments for services provided, including revenues from mechanic labor; parts, tires and fuel markup; courier services; pool vehicle rental and interest on investments. The total projected revenue for FY25 is $3,571,174, an increase of 1,216,055 from the prior year. This will be subject to any changes in the cost of fuel.

Accomplished Programs:

We have completed the first full year of our new Asset Works Fleet Management Software. This new software has been challenging at times, but we have successfully implemented daily use and processes. This software is contributing to the overall success of managing a fleet of nearly 1200 pieces of equipment owned and operated by the City of Billings. This software has made our parts inventory more uniform and our billing system easier for other departments to access and understand. In addition, we have added 53 new vehicles and equipment to our fleet with 21 more on order to ensure the City of Billings fleet stays up to date, accurate and abides to the Equipment Replacement Plan.

Budgeted Revenues:

FLEET SERVICES FUND
OPERATING BUDGET

FUND 6010

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
REVENUES:					
FLEET SERVICES	$ 1,827,996	$ 2,342,425	$ 2,296,369	$ 2,650,000	$ 3,480,379
COURIER	40,752	42,016	40,750	40,752	42,795
INTEREST EARNINGS	(19,764)	39,637	18,000	65,000	48,000
INTERGOVERNMENTAL	72,132	40,134	-	-	-
MISCELLANEOUS	30,573	74,912	-	25,000	-
TOTAL REVENUE	**$ 1,951,689**	**$ 2,539,124**	**$ 2,355,119**	**$ 2,780,752**	**$ 3,571,174**

Budgeted Expenditures:

FLEET SERVICES FUND
OPERATING BUDGET

FUND 6010

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
EXPENSES:					
PERSONAL SERVICES	$ 1,251,179	$ 1,668,370	$ 1,556,035	$ 1,390,000	$ 1,717,262
OPERATION & MAINTENANCE	323,416	501,096	611,375	480,000	608,685
CAPITAL	26,200	-	-	-	-
TRANSFERS OUT	95,770	95,770	38,367	38,367	81,931
TOTAL EXPENSES	**$ 1,696,565**	**$ 2,265,236**	**$ 2,205,777**	**$ 1,908,367**	**$ 2,407,878**

Staffing:

A new mechanic will be added in 2025.

FLEET SERVICES FUND
STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
FLEET SERVICES MANAGER	1.0	1.0	1.0	1.0
MECHANIC II	6.0	4.0	4.0	5.0
MECHANIC III	2.0	2.0	2.0	2.0
MECHANIC IV	1.0	2.0	2.0	2.0
LEAD MECHANIC		1.0	1.0	1.0
FLEET SERV SHOP FOREMAN	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT II	1.0	1.0	1.0	1.0
STORES CLERK	1.0	-	-	-
VEHICLE SERVICE TECHNICIAN	3.0	3.0	3.0	3.0
INVENTORY CONTROL SPEC. I	1.0	2.0	2.0	2.0
COURIER/ACCOUNT CLERK II	1.0	1.0	1.0	1.0
TOTAL	**18.0**	**18.0**	**18.0**	**19.0**

Department Goals:

Goal: Add an additional 10th mechanic to Fleet Services.
Action: Request and receive approval to add a 10th mechanic for the FY 25 fiscal year and beyond.
Action: Administer a plan to upgrade this 10th position or another Mechanic II or III position to a Mechanic IV to ensure we have an Emergency Vehicle Ambulance technician available for the future emergency fleet.
Outcome(s):

A 10th Mechanic will help Fleet Services keep up with the high demand for maintenance and equipment repairs in the ever-growing City of Billings fleet.

Goal: Implementation of a receipt module in Asset Works.
Action: Assist Asset Works in completing a billing and receipt module for billing charges.
Action: Ensure the billing module is correct in a test environment before it goes live.
Outcome(s):

A user-friendly system to quickly administer billing correctly will help I.T. and the Finance Department's staff.

Goal: Complete both Fuel and Oil Contracts.
Action: Work closely with our current vendors to ensure our contract language is correct and up to date in the gas and oil industry.
Action: Meet with Town and Country and A&I Distributors to discuss the changes in the gas and oil industry to better determine the direction and cost of fuel and maintenance charges with the City of Billings Fleet.
Outcome(s):

These contracts will ensure that our Fleet of nearly 1200 pieces of equipment is maintained using the latest technology in lubricity, this will ensure that the City of Billings usage of over 800,000 gallons of fuel each year will be secured.

Goal: Groom Fleet employees for potential promotions.
Action: Recognize employee potential and willingness for increased responsibilities.
Action: Allow employees to solve difficult problems and to shadow higher-level positions.
Action: Provide the required training for additional responsibilities.
Outcome(s): A well-trained staff that is recognized for their skills and abilities.
Which increases employee morale and retention.
The potential for Fleet Services Division to have qualified employees ready to move into higher-level positions.

Goal: Update the Equipment Replacement Plan (ERP) for the FY2025 and future year's budgets.
Action: Assist departments with plan preparation and presentation.
Action: Prepare replacement documents for committee review and recommendations.
Action: Prepare and participate in presentation of plan documents for City Administration and Council approval.
Action: Formalize final plan documents for incorporation into the FY2025 budget.
Outcome(s): An established comprehensive plan designed to systematically replace and fund City vehicles and equipment.

Mayor & City Council

Mayor and City Council

Current Year Department Budgeted Expense Total:

$396,897

Change from Prior year:

$3,168

Overall Budget Justification:

The Mayor and City Council are funded through the General Fund. The Mayor is elected at large, and two councilpersons are elected in each of the five wards. The Mayor and Councilors serve four year terms and are limited to two consecutive terms. Members must reside within the Ward from which they are elected and must be qualified voters of the city.

The Mayor and City Council budget reflects an increase of $3,168 from FY24. Personal Services decreased $71,313 due to a decrease in pay-based benefit costs, while Salary & Wages remained at FY23 and FY24 budgeted amounts. Operations and Maintenance increased $19,014 which includes a 50% increase of Facility Charges paying $45,397 for the year and the $10,000 yearly Executive Committee Contribution to Substance Abuse Connect.

This year's budget also includes $25,000 for Council Contingency, which is the same amount budgeted in FY24. Council Contingency is an amount available for directed use by the City Council upon affirmative vote by the majority of City Council.

Budget Expenditures:

MAYOR AND CITY COUNCIL

DEPARTMENT EXPENSE

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
GENERAL FUND	$ 577,112	$ 336,053	$ 393,729	$ 353,443	$ 396,897
TOTAL EXPENDITURES	**$ 577,112**	**$ 336,053**	**$ 393,729**	**$ 353,443**	**$ 396,897**

MAYOR AND CITY COUNCIL

OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 153,381	$ 188,050	$ 233,735	$ 188,485	$ 217,889
OPERATIONS AND MAINTENANCE	423,731	148,003	159,994	154,958	179,008
TRANSFERS	-	-	-	10,000	-
TOTAL EXPENDITURES	**$ 577,112**	**$ 336,053**	**$ 393,729**	**$ 353,443**	**$ 396,897**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
MAYOR	1.0	1.0	1.0	1.0
COUNCIL MEMBERS	10.0	10.0	10.0	10.0
TOTAL	**11.0**	**11.0**	**11.0**	**11.0**

Non-Departmental

Non-Departmental – General Fund

Current Year Department Budgeted Expense Total:

$32,613,811

Change from Prior year:

$2,499,062

Overall Budget Justification:

The non-departmental budget consists of items that do not fit within a specific department/division budget. This includes transfers for Public Safety, Library, Planning, Parks and Recreation, strategic planning initiatives and various other expenditures. The $2.5 million overall increase in expenditures from FY24 is a result of a $4.1 million increase in interdepartmental transfers to move the Parks Rec Department out of the General Fund, a reduction of $3.6 million resulting from the settlement of the franchise fee lawsuit, $400,000 decrease in liability insurance costs offset by a $2.2 million increase in the transfer to the Public Safety Fund.

Budgeted Expenditures:

NON-DEPARTMENTAL

GENERAL FUND

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 68,393	$ 165,645	$ 115,566	$ 68,206	$ 110,000
OPERATIONS AND MAINTENANCE	1,086,730	1,004,973	5,205,038	5,064,084	1,320,608
CAPITAL	-	35,946	-	-	-
TRANSFERS	47,943,093	23,585,859	24,794,145	24,794,145	31,183,203
TOTAL EXPENDITURES	**$ 49,098,216**	**$ 24,792,422**	**$ 30,114,749**	**$29,926,435**	**$32,613,811**

NON-DEPARTMENTAL

GENERAL FUND

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
SICK AND VACATION PAYOFF	$ 68,393	$ 165,645	$ 115,566	$ 68,206	$ 110,000
LIABILITY INSURANCE	531,623	593,796	983,318	983,318	558,252
PROFESSIONAL SERVICES	545,124	394,102	597,720	462,440	742,356
SPECIAL ASSESSMENTS	9,984	17,074	24,000	18,325	20,000
FRANCHISE FEE SETTLEMENT	-	-	3,600,000	3,600,000	
CAPITAL	-	35,946	-	-	
TRANSFERS TO OTHER FUNDS					
LIBRARY	1,127,533	1,144,540	1,196,458	1,196,458	1,392,818
COMMUNITY DEVELOPMENT	65,000	65,183	79,750	79,750	69,285
CITY HALL CONSTRUCTION	20,350,560	500,000	100,000	100,000	100,000
PARKS AND RECREATION	-	-	3,823,482	3,823,482	8,021,100
PLANNING	-	-	300,000	300,000	100,000
PUBLIC SAFETY	26,400,000	21,876,136	19,294,455	19,294,455	21,500,000
TOTAL EXPENDITURES	**$ 49,098,216**	**$ 24,792,422**	**$ 30,114,749**	**$29,926,435**	**$32,613,811**

Parking

FY25 Budget Overview

Department: Parking

Current Year Department Budgeted Expense Total: $2,265,970

Change from Prior year: $207,998

Overall Budget Justification:

The FY25 budget for the Parking Department is $2,265,970 with an increase in costs of $207,998 compared to the prior year. Previous year services may change for FY25 pending sale of properties. The Parking Division services include both on-street and off-street parking in downtown Billings as well as being the clearinghouse for all citywide parking citations. The Division currently operates and maintains four parking structures, three city-owned parking lots, approximately 849 parking meters and 6 Level Two Electric Vehicle charging ports. Increases in the FY25 budget are associated with the following: Capital Outlay increasing by $84,516; Operations and Maintenance is increasing by $159,444. Personal Services expenses will decrease by $35,962 due to the elimination of a staff position.

New or Expanded Programs:

The Delivery Permit program will be conducted entirely through the Parking Division at the start of FY'25. The Delivery Permit rate will increase from $12.00 per year to $25.00 per year in FY25 and increase again by $25.00 per year in FY26.

Staffing Changes:

The Parking Division is not proposing any new staffing changes.

Additional Comments:

None

Department Goals:

The main goal of the Parking Division is to continue addressing the financial status of the division. Parking enforcement routes will expand as necessary. The Parking Division will continue researching and possibly implementing programs that would increase revenue along with exploring options to reduce the expenses.

PARKING DIVISION
Goals for FY25

Department Goals:

Goal: Continue to address the financial status of the Parking Division.

Action:

- Resume collections on unpaid parking citations.
- Research and potentially implement programs that would improve parking revenues.
- Explore options to reduce expenses.

Outcome(s):

- Progression to a more self-sustaining operation reducing the reliance on TIF.
- Improves parking operations by staying current on Capital Projects and required operational equipment.

Goal: Improve Aesthetic Appeal of Parking Properties

Action:

- Improve graphics and signage system.
- Improve the interior appearance of garages with high pressure washing and painting.
- Add landscaping around garages.
- Add additional cameras where needed.
- Paint meter poles same color.
- Improvements to Skate Lot.

Outcome(s):

- Reduce confusion and improve safety in parking structures.
- Parking structures appear cleaner and more appealing.
- Visiting patrons encounter a positive experience.

PARKING FUND
OPERATING BUDGET

FUND 5210

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL - BEGINNING	**$ 341,322**	**$ 566,558**	**$ 1,070,088**	**$ 1,042,342**	**$ 1,627,232**
REVENUES:					
PARKING METER INCOME	$ 490,577	$ 497,995	$ 592,900	$ 473,227	$ 591,850
VIOLATIONS	102,051	147,372	110,850	114,740	147,500
SURFACE LOTS	40,945	40,687	45,450	39,785	44,875
PARK 1 - GARAGE	260,409	267,843	283,400	293,440	306,370
PARK 1 - STORE RENTAL	55,683	61,077	55,683	60,710	60,800
PARK 2	612,909	661,940	684,115	673,818	716,525
PARK 3	292,370	305,965	337,000	291,095	331,900
EMPIRE PARKING GARAGE	207,591	260,505	283,100	277,705	287,700
INVESTMENT EARNINGS	(11,647)	24,688	9,000	64,323	30,000
VEHICLE PERMITS	13,224	17,252	35,000	12,658	15,500
TIF TRANSFER	130,000	130,000	130,000	139,542	139,542
TRANSFERS IN	-	-	-	4,000	-
MISC. REVENUE	4,572	10,263	-	2,274	-
TOTAL REVENUE	**$ 2,198,684**	**$ 2,425,587**	**$ 2,566,498**	**$ 2,447,317**	**$ 2,672,562**

	ACTUAL FY 22	ACTUAL FY 23	APPROVED FY 24	ESTIMATE FY 24	PROPOSED FY 25
EXPENSES:					
ADMINISTRATION	$ 307,242	$ 255,171	$ 279,458	$ 250,972	$ 290,988
ENFORCEMENT	322,829	257,265	276,897	261,397	312,677
METER COLLECT. & MAINT.	254,134	234,413	249,719	246,674	280,103
SURFACE LOTS	26,101	26,912	26,194	14,667	28,220
PARK 1 - GARAGE	145,647	168,183	186,273	158,971	210,838
PARK 1 - STORE RENTAL	14,828	19,892	21,700	20,410	19,765
PARK 2	318,631	310,524	337,725	216,753	294,747
PARK 3	203,056	171,948	149,181	163,839	164,796
EMPIRE PARKING GARAGE	116,690	144,111	151,838	159,489	200,333
DEBT SERVICE-PRINCIPAL	-	-	177,092	177,092	185,070
DEBT SERVICE-INTEREST	89,186	81,684	78,691	78,691	70,713
CONSTRUCTION & CAPITAL	25,397	86,587	123,204	113,472	207,720
TOTAL EXPENSES	**$ 1,823,741**	**$ 1,756,690**	**$ 2,057,972**	**$ 1,862,427**	**$ 2,265,970**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
WORKING CAP. CHANGES NOT BUDGETED	(149,707)	(193,113)	$ -	-	-
WORKING CAPITAL - ENDING	**$ 566,558**	**$ 1,042,342**	**$ 972,336**	**$ 1,627,232**	**$ 2,033,824**
LESS OPERATING RESERVE	**273,465**	**254,147**	**264,000**	**238,000**	**290,000**
LESS GARAGE CAPITAL RESERVE	**-**	**-**	**-**	**-**	**-**
AVAILABLE WORKING CAPITAL	**$ 293,093**	**$ 788,195**	**$ 708,336**	**$ 1,389,232**	**$ 1,743,824**

PARKING FUND
OPERATING BUDGET

FUND 5210

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY24	ESTIMATE FY24	PROPOSED FY25
PERSONAL SERVICES	$ 850,444	$ 785,777	$ 809,151	$ 690,000	$ 773,189
OPERATIONS AND MAINTENANCE	858,714	802,642	869,834	803,172	1,029,278
CAPITAL	25,397	86,587	123,204	113,472	207,720
DEBT SERVICE	89,186	81,684	255,783	255,783	255,783
TOTAL EXPENSES	**$1,823,741**	**$1,756,690**	**$2,057,972**	**$1,862,427**	**$2,265,970**

PARKING FUND
STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY24	PROPOSED FY25
PARKING MANAGER	1.0	1.0	1.0	1.0
PARKING GARAGE ATTENDANT	1.0	1.0	-	
PARKING METER COLLECTION / MAINTENANCE WORKER	2.0	2.0	2.0	2.0
PKG GARAGE ATTNDT/ACCT CLERK I	2.0	2.0	1.0	-
FACILITIES MAINT SUPPORT I	3.0	3.0	3.0	3.0
PARKING ENFORCEMENT OFFICERS	3.0	3.0	3.0	3.0
ADMINISTRATIVE SUPPORT II/ACCT CLEK 1	1.0	1.0	1.0	1.0
TOTAL	**13.0**	**13.0**	**11.0**	**10.0**

Aviation & Transit

Airport

Aviation & Transit Department

Airport

Current Year Department (Aviation Division) Budgeted Expense Total: $29,994,169

Change from Prior Year Budget Expense: $3,485,461

Overall Budget Justification:

The Aviation Division of the Aviation and Transit Department operates and maintains the City of Billings Logan International Airport, providing the facilities for commercial service airline operators to offer transportation for travelers utilizing the Airport's Terminal Building. In pre-COVID years, the annual number of passengers totaled around 900,000. In 2020, the passenger numbers dropped to just over 500,000 and bounced back to more than 840,000 during 2023. Other businesses and activities located at the Airport include car rentals, restaurant/deli/lounge, gift shop, public parking, Fixed Base Operators (FBO), radio/avionics repair shops, executive hangars, a general aviation hangar complex, air freight/mail operators, the Transportation Security Administration (TSA), the Federal Aviation Administration (FAA), as well as numerous other State and Federal agencies. The Airport operation is a self-supporting Enterprise Fund that does not receive any General Fund or local tax revenue support. Airline landing fees, parking fees, as well as tenant concession, rental, and lease revenues offset the costs to operate and maintain the Airport facilities. Additionally, the Airport received COVID relief funds from the Federal Government in the form of operating grants, which will continue to be used to offset the revenue short-falls for Fiscal Years 2024 and 2025.

Revenues

The Airport's FY 2025 budgeted revenues total $28,980,329, which is an increase of $8,206,940 from the FY 2024 budget. The increase is primarily due to future Federal grant funding provided by the Infrastructure Bill passed by Congress that will be used for the Runway 7/25 improvements. PFC collections are expected to increase as passenger traffic rebounds from the lows experienced during the COVID-19 pandemic and the funds will be applied to the purchase of two replacement fire trucks and the improvements to Runway 7/25. Operating revenues increased $1,476,575 to reflect the additional square footage from the Terminal Expansion project along with the anticipated recovery of passengers, while lease rates increased due to CPI-U adjustments that are written into most ground, building, and hangar leases. Those increases will be higher than normal due to the increases seen in the CPI-U, the result of inflationary pressures.

Expenses

The Airport's Personnel Services FY 2025 budget is $245,531 more than the FY 2024 budget. This increase is due to step increases and the anticipated wage increase that all employees will receive when labor negotiations are finalized this summer. The Airport's FY 2025 Operations and Maintenance budget is $679,275 more than that of FY 2024. This is the result of the Airport anticipating having to implement a new employee screening program required by TSA, along with higher insurance premiums, and the City of Billings cost allocation charges from other departments.

Capital

The FY 2025 capital projects include the following:

1. The Airport Improvement Program (AIP) will provide approximately $11,000,000 to fund the Runway 7/25 improvements along with $3,100,000 of local PFC funds to pay for the project.
2. Passenger Facility Charges (PFC) will provide approximately $2,000,000 to fund the replacement of two new fire trucks.
3. There are no Car Rental Facility Charges (CFC) funded projects budgeted for FY 2025.
4. Other projects budgeted in FY 2025 include: the rehabilitation of an existing Airport Access Road - Overlook Drive ($1,200,000), replacing the Airport Police vehicle with a new 4 X 4 SUV ($46,000), improvement of the west end water line for commercial development ($253,000), the addition of a plane skate that is a recovery device used to move disabled aircraft off of the runway ($75,000), airfield software management program ($50,000), airfield painting ($35,000), and a compact vertical man lift ($20,000) to reach the new higher ceilings built during the Terminal Expansion project.

Debt Service

The Airport's debt service payments consist of principal and interest payments on the Airport's Series 2020B Revenue Bonds secured with CFC revenue. The FY 2025 Debt Service Principal and Debt Service Interest budgets may be less than the FY 2024 budgets due to lower than anticipated borrowing for the Terminal Expansion project.

New or Expanded Programs:

Initiate a multi-year Airport Master Plan (AMP) update.

Expand the Airport's Air Service Development effort.

Staffing Changes:

Reclassify ten positions and adjust the pay due to increased responsibilities over the next five years.

Add one position each year to increase the number of Building Maintenance Mechanics and Custodians to maintain the additional terminal space and provide additional staff to cover longer hours of Airport operation.

AIRPORT GOALS:

Goal: **Initiate the multi-year Airport Master Plan Update Project – Completion Target 2025**

Action(s) Complete an Airport Master Plan Update using a robust public process.

Outcome: A twenty-year forecast of future Airport development with a detailed implementation/financial plan.

Goal: **Expand the Air Service Development effort to increase air service at the Airport**

Action: Continue to expand communication, coordination, and cooperation with air carriers regarding new flights, additional airline seats, and improved service for the community.

Outcome: Robust travel opportunities for the users of the Airport at a fair price.

Goal: **Runway 7/25 Improvements**

Action: Improve the existing crosswind Runway 7/25 by rehabilitating or replacing the pavement surface and extending the runway by an additional 500 feet on both ends.

Outcome: Safety and design standards will meet Federal Aviation Administration requirements.

Goal: **Enhance the Airport's Marketing and Advertising Program**

Action: Work with consultants to update, add, and install advertising amenities within the Airport Terminal Building to create highly visible and desirable advertising options.

Work with local tourism agencies and businesses to advertise and enhance the image of the Airport and the community.

Create print and digital advertising to promote the Airport.

Outcome: Generate additional Airport revenue from advertising, promote the Airport, and improve community relations.

Goal: **Renew Airline Agreements**

Action: Now that the Terminal Expansion Project is nearing completion, staff will need to renegotiate agreements with all of the Airlines.

Outcome: New Agreements will be finalized in 2025 and the Airlines will begin paying for the additional space that was added during the Terminal Expansion Project.

AIRPORT FUND
OPERATING BUDGET

FUNDS 5600-5690 & 4050-4090

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL - BEGINNING	**$ 17,902,911**	**$ 23,446,631**	**$26,959,601**	**$23,446,631**	**$ 30,124,481**
REVENUES:					
CHARGE FOR SERVICES	$ 9,525,717	$ 10,646,186	$10,975,604	$11,500,000	$ 12,484,424
FEDERAL/STATE GRANT REVENUE	15,044,060	10,620,450	7,450,000	12,700,000	11,997,425
PFC REVENUE	1,497,293	1,625,377	1,200,000	1,200,000	1,400,000
CFC REVENUE	669,099	723,405	714,000	750,000	750,000
INVESTMENT INTEREST	(203,878)	609,231	241,485	510,000	520,000
SALE OF EQUIPMENT/LAND	-	-	-	-	-
CARES GRANT	-	-	-	-	1,600,000
BOND REVENUE	-	-	-	-	-
REFUNDS/REIMBURSEMENTS	107,215	65,684	192,300	120,000	228,480
TOTAL REVENUE	**$ 26,639,506**	**$ 24,290,333**	**$20,773,389**	**$26,780,000**	**$ 28,980,329**
EXPENSES:					
ADMINISTRATION	$ 1,668,179	$ 1,913,160	$ 2,184,941	$ 2,233,000	$ 2,806,578
BUILDING MAINTENANCE	1,934,310	2,088,589	2,283,370	2,315,000	2,377,434
AIRFIELD MAINTENANCE	1,363,996	1,618,820	1,653,987	1,690,000	1,613,226
AIRPORT POLICE	994,652	1,024,577	1,018,277	1,076,000	1,155,860
AIRCRAFT RESCUE FIREFIGHTING	1,137,494	1,169,386	1,271,491	1,335,000	1,378,125
BUSINESS PARK	187,666	190,905	201,205	179,000	247,986
CAR RENTAL FUELING	327,188	406,428	399,000	220,000	336,664
CAR WASH FACILITY O&M	152,305	166,358	195,685	195,000	216,889
AIRPORT AIP GRANT PROJECTS	19,315,247	10,222,610	12,422,714	4,114,000	12,275,000
AIRPORT PFC PROJECTS	-	-	-	-	5,108,333
AIRPORT CFC PROJECTS	-	-	-	-	-
CAPITAL OUTLAY	1,292,249	1,441,626	4,518,888	6,386,000	1,819,798
BOND ISSUE COSTS	-	-	-	-	-
DEBT SERVICE-PRINCIPAL	-	-	275,000	275,000	346,682
DEBT SERVICE-INTEREST	117,721	114,700	84,150	84,150	311,594
TOTAL EXPENSES	**$ 28,491,007**	**$ 20,357,159**	**$26,508,708**	**$20,102,150**	**$ 29,994,169**
WORKING CAPITAL CHANGES NOT BUDGETED:	7,395,221	(3,933,174)	-	-	-
WORKING CAPITAL - ENDING	**$ 23,446,631**	**$ 23,446,631**	**$21,224,282**	**$30,124,481**	**$ 29,110,641**
LESS OPERATING RESERVE	**1,429,000**	**1,480,000**	**1,565,000**	**1,700,000**	**1,700,000**
LESS REVENUE BOND RESERVE	**2,425,000**	**2,425,000**	**2,425,000**	**2,425,000**	**2,425,000**
AVAILABLE WORKING CAPITAL	**$ 19,592,631**	**$ 19,541,631**	**$17,234,282**	**$25,999,481**	**$ 24,985,641**

AIRPORT FUND
OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 5,126,523	$ 5,338,901	$ 5,322,567	$ 5,165,000	$ 5,568,098
OPERATIONS AND MAINTENANCE	2,639,267	3,239,322	3,885,389	4,078,000	4,564,664
CAPITAL	20,607,496	11,664,236	16,941,602	10,500,000	19,203,131
DEBT SERVICE	117,721	114,700	359,150	359,150	658,276
TOTAL EXPENSES	**$ 28,491,007**	**$ 20,357,159**	**$ 26,508,708**	**$20,102,150**	**$29,994,169**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
AVIATION & TRANSIT DIRECTOR	0.8	0.8	0.8	0.8
ASSISTANT AVIATION DIRECTOR	0.9	0.9	0.9	0.9
AVIATION & TRANS BUSINESS MGR	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT II	1.0	1.0	1.0	1.0
MARKETING SPECIALIST	0.5	0.5	0.5	0.5
IT SPECIALIST	-	1.0	1.0	1.0
AIRPORT POLICE SUPERVISOR	1.0	1.0	1.0	1.0
AIRPORT POLICE OFFICERS	8.0	8.0	9.0	9.0
POLICE SUPPORT SPECIALIST	1.0	1.0	1.0	1.0
ARFF/AIRFIELD MAINT. WORKER	15.0	15.0	16.0	16.0
EQUIPMENT OPER/MAINT. WORKER	-	-	-	-
AFM/ELECTRICIAN II	1.0	1.0	1.0	1.0
AIRPORT FACILITIES SUPERVISOR	1.0	1.0	1.0	1.0
FACILITIES MAINT. MECHANIC	3.0	3.0	3.0	3.0
FACILITIES MAINT SUPPORT I	12.0	12.0	12.0	12.0
LEAD FAC MAINT SUPPORT 1	1.0	1.0	1.0	1.0
OPERATIONS ARFF SUPERVISOR	1.0	1.0	1.0	1.0
LEAD FACILITIES MAINT. MECHANIC	1.0	1.0	1.0	1.0
OPERATIONS AFM SUPERVISOR	1.0	1.0	1.0	1.0
ACCOUNTANT II	1.0	1.0	1.0	1.0
SR. ACCOUNT CLERK	1.0	1.0	1.0	1.0
AIRPORT ENG/PLAN MANAGER	1.0	1.0	-	-
AFM WORKER/MECHANIC I	1.0	1.0	1.0	1.0
LEAD AIRFIELD MAINT WORK/MECH	1.0	1.0	1.0	1.0
TOTAL	**55.2**	**56.2**	**57.2**	**57.2**

MET Transit

MET Transit Division

Current Year Department (Transit Division) Budgeted Expense Total: $8,590,040

Change from Prior Year: ($1,221,764)

Overall Budget Justification:

The Transit Division of the Aviation and Transit Department is responsible for providing Fixed Route bus and Paratransit van transportation service for the City's citizens. This service meets a significant percentage of the mobility needs for those citizens without access to private transportation (referred to as transit-dependent citizens), particularly students, seniors, low-income populations, and individuals with disabilities.

Revenues

The budget for Transit revenues totals $8,496,250 for FY 2025, which is a decrease of $1,048,711 from the FY 2024 budget. This decrease is mainly due to decreased capital projects and associated federal funding in the coming year. Anticipated generated operating revenue increased slightly by $16,229 primarily due to growth of the advertising program while anticipated federal and state transit revenue increased by $520,975 as a result of urbanized area census updates with the Infrastructure Investment and Jobs Act; local tax revenues also increased by $453,142 primarily through anticipation of full mill authorization. Overall revenues to support operations increased by a total of $1,071,389.

Expenses

Total FY 2025 budgeted operating expenses of $7,821,040 reflect an increase of $971,711 from FY 2024. Personnel services increased significantly by $743,686, due to step increases for those employees with six years of service or less, an anticipated union negotiated cost of living increase, and the addition of three (3) requested FTEs to support the increased paratransit demand, facility support needs, and expanded service hours implemented in the previous fiscal year. Non-personnel related operating expenses increased by $228,025 primarily due to increases in insurance charges as well as nominal increases across the board to support additional training for implementation of electric vehicles, increased maintenance costs, and additional technology systems.

Capital

Transit's FY 2025 capital expenditure budget totals $769,000 and consists of two (2) replacement paratransit vehicles ($244,000), refurbishment of the drive through bus wash originally planned for FY26 ($250,000), security camera updates at the transfer centers ($160,000), a replacement support vehicle ($40,000), anticipated bus stop improvements ($25,000), and furniture/fixtures/equipment to support the newly remodeled and expanded METroplex office area ($50,000).

A Section 5310 Grant will fund 85% of the allowed costs for the Paratransit vehicles. Section 5339A federal formula funding will be used as available for 80% of allowable facility projects and the service vehicles; as federal legislative action regarding funding has been significantly delayed for the current federal fiscal year, MET is budgeting for the use of up to $517,000 of Capital reserves to meet local match as well as execute needed projects. Once annual apportionments are awarded, the total capital reserve expenditure will decrease as MET will execute all projects utilizing pre-award authority and also anticipates applying for competitive grants to cover eligible projects.

New or Expanded Programs:

MET anticipates finalizing in house Commercial Driver's Liscense testing for road tests in conjunction with continued growth of the MET Transit Entry Level Driver Training program.

Staffing Changes:

MET is adding three (3) FTEs for FY25 to support transit operations. These positions include:

- One (1) Transit Operator to fulfill the need for additional paratransit service on weekdays due to increasing demand; anticipated cost of position is $66,930.
- One (1) Transit Customer Service Dispatcher to fulfill the need for additional dispatching and customer service demand due to service hours expansion as well as increased paratransit demand; anticipated cost of position is $64,922.
- One (1) Transit Facilities Service Worker to fulfill the need for additional facilities maintenance in support of designated bus stops locations; anticipated cost of position is $73,662.

Total anticipated cost of additional positions is $204,152; this amount is reflected in the total personnel expenses for FY25.

MET GOALS:

Goal: **Improve bus stop locations through assessment for accessibility and proper amenities.**

Action(s): Finalize the MET Transit Bus stop master plan for guidance on assessment of bus stop locations for accessibility, amenities based on usage, and equity for the community. Implement identified improvements to designated locations.

Outcome: A more accessible transit system that equitably and effectively serves the riding public with appropriate amenities.

Goal: **Improve daily Transit operations efficiency and effectiveness**

Action(s): Continue with expansion and remodel of METroplex facility to centralize daily operations and provide for enhanced meeting and training space.

Outcome: More effective use of staff time and improved communication resulting in decreased service delay time frames when issues arise due to centralized operations; more expedient response to incidents and emergencies; improved training efficiency by utilizing dedicated classroom space; improved ability to host public meetings and outreach with improved conference and meeting space.

Goal: **Deploy four (4) all electric heavy duty transit buses**

Action(s): Finalize installation of charging infrastructure and facilitate, implement, and develop additional training systems in support of electric vehicles and charging systems with support of outside vendors.

Outcome: Ability to successfully deploy electric vehicles into service while ensuring proper usage, safety procedures, and maintenance.

Goal: **Continue to improve Transit system convenience and usability**

Action(s): Continue to assess implemented fixed-route improvements to scheduling and routes for potential modifications or changes to further enhance usability for the public.

Outcome: A more efficient and effective transit system resulting in increased ridership, convenience, and customer satisfaction.

Goal: **Continue to increase Transit Division revenue generation**

Action(s): Continue growth of Transit advertising program to increase generated revenue, better leverage existing customer contracts, and expand advertising options. Realize increased revenues from fares and user fees in conjunction with ridership growth.

Outcome: An increase in revenue generated providing improved ability to meet match requirements as well as additional funds for utilization in operations.

TRANSIT FUND
OPERATING BUDGET

FUNDS 5710,5720,4110,4120,2040

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL - BEGINNING	**$ 5,011,999**	**$ 6,250,919**	**$ 7,820,766**	**$ 6,888,083**	**$ 5,969,086**
REVENUES:					
STATE AND FEDERAL GRANTS	$ 4,637,037	$ 3,238,827	$ 3,356,665	$ 3,962,552	$ 3,877,640
FTA CAPITAL GRANT	5,493,896	841,336	2,371,500	4,694,965	251,400
TAX REVENUE	2,508,073	2,567,659	2,644,105	2,659,356	3,097,247
INTER GOVERNMENTAL	501,903	517,716	334,478	334,478	352,021
OPERATING REVENUES	613,023	775,117	747,014	771,500	763,243
INTEREST ON INVESTMENTS	(59,817)	117,588	78,500	135,059	139,000
MISCELLANEOUS	11,916	28,148	7,050	13,156	10,050
SALE SURPLUS EQUIP	471	45,978	5,649	7,499	5,649
TOTAL REVENUE	**$ 13,706,502**	**$ 8,132,369**	**$ 9,544,961**	**$ 12,578,565**	**$ 8,496,250**
EXPENSES:					
ADMINISTRATION	$ 713,888	$ 889,205	$ 798,039	$ 692,323	$ 848,112
OPERATIONS/DRIVERS	2,409,211	2,674,084	3,247,269	2,996,588	3,508,304
OPERATIONS/NON-DRIVERS	516,555	505,013	399,908	418,935	572,205
MAINTENANCE	983,364	1,129,703	1,261,200	1,098,328	1,296,489
MARKETING	262,618	56,591	92,409	106,365	158,809
PARATRANSIT	1,034,352	974,302	1,025,004	1,068,166	1,395,821
DOWNTOWN TRANSFER CNTR	23,355	32,496	25,500	24,841	41,300
CAPITAL-LOCAL	-	9,306	20,000	20,000	50,000
CAPITAL - FEDERAL	6,531,026	1,429,215	2,942,475	7,072,016	719,000
O & M - LOCAL	15,912	-	-	-	-
TOTAL EXPENSES	**$ 12,490,281**	**$ 7,699,915**	**$ 9,811,804**	**$ 13,497,562**	**$ 8,590,040**
WORKING CAP. CHANGES NOT BUDGETED	22,699	204,710	-	-	-
WORKING CAPITAL - ENDING	**$ 6,250,919**	**$ 6,888,083**	**$ 7,553,923**	**$ 5,969,086**	**$ 5,875,296**
LESS OPERATING RESERVE	**1,000,000**	**1,000,000**	**1,165,000**	**1,046,000**	**1,300,000**
AVAILABLE WORKING CAPITAL	**$ 5,250,919**	**$ 5,888,083**	**$ 6,388,923**	**$ 4,923,086**	**$ 4,575,296**

TRANSIT FUND
OPERATING BUDGET

FUND 5710,5720,4110,4120,2040

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 4,138,393	$ 4,533,264	$ 5,084,931	$ 4,814,026	$ 5,828,617
OPERATIONS AND MAINTENANCE	1,820,862	1,728,130	1,764,398	1,591,520	1,992,423
CAPITAL	6,531,026	1,438,521	2,962,475	7,092,016	769,000
TOTAL EXPENSES	**$ 12,490,281**	**$ 7,699,915**	**$ 9,811,804**	**$ 13,497,562**	**$ 8,590,040**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
AVIATION & TRANSIT DIRECTOR	0.2	0.2	0.2	0.2
ASSISTANT AVIATION DIRECTOR	0.1	0.1	0.1	0.1
TRANSIT MANAGER	1.0	1.0	1.0	1.0
TRANSIT OPERATIONS COORDINATOR	-	-	-	1.0
TRANSIT MAINTENANCE SUPERVISOR	-	-	-	1.0
TRANSIT SUPERVISOR	4.0	3.0	2.0	-
TRANSIT TRAINING AND COMPLIANCE COORDINATOI	-	-	1.0	1.0
ROAD SUPERVISOR	-	2.0	3.0	3.0
MARKETING SPECIALIST	0.5	0.5	0.5	1.0
TRANSIT PLANNING & DEVELOPMENT COORD.	-	1.0	1.0	1.0
PC SUPPORT SPECIALIST	-	0.5	0.5	-
TRANSIT/PARATRANSIT OPERATORS	34.0	41.0	46.0	47.0
ADMINISTRATIVE SUPPORT III	1.0	-	-	-
ADMINISTRATIVE SUPPORT II		1.0	1.0	1.0
TRANSIT SERVICE WORKER	2.0	1.0	1.0	2.0
MECHANIC II	2.0	3.0	3.0	3.0
MECHANIC I	1.0	-	-	-
PARATRANSIT COORDINATOR	-	-	-	-
FACILITIES MAINT MECHANIC	-	1.0	1.0	1.0
ON CALL TRANSIT/PARATRANS OPR	6.3	-	-	-
TRANSIT SERVICES DISPATCHER	4.0	4.0	4.0	5.0
TOTAL	**56.1**	**59.3**	**65.3**	**68.3**

Finance

Finance Department

Current Year Department Budgeted Expense Total:

$7,079,608

Change from Prior year:

$493,104

Overall Budget Justification:

The finance department fills many roles at the City including Purchasing, Accounts Payable, Business Licenses, Debt and Investment Management, Property Tax and Assessment Administration, Accounting, Budgeting, and Financial Reporting. The operating budget for the Finance Department is paid for by the General Fund. The amount being requested for FY25 from the General Fund is $2.3 million. This amount will be used to pay the salaries and the operation and maintenance of the department.

The FY25 budget for the Finance Department is $7.0 million, this is an increase of $493,104 from the prior year. The increases for Fiscal Year 2025 are primarily the result of an increase in debt service for sidewalk debt, a requested FTE, and procurement software.

New or Expanded Programs:

There are no new expanded programs for FY25.

Staffing Changes:

The FY25 budget contains no additional FTE for the Finance Department. Currently the Finance Department has 12 FTE that report directly to the Finance Director. As the City grows, additional finance staff should be considered in the areas of budget analysis and purchasing. In order to expand these areas, a management structure will need to first be put into place.

Department Goals:

Strategic Goal - Foster economic vibrancy through quality designed neighborhoods and business districts.

Objective 7 – Complete cost of services study and determine its impact on regulations and fee structures.

Actions:

- Apply Cost of Service Study findings to development processes that ensure the City is able to financially support extension and provision of services as the City grows.
- Use cost of services data to incentivize infill and redevelopment where infrastructure already exist.

Measurements:

Complete Cost of Service Study in the first half of 2024 and determine implementation strategy for the information provided in the study.

The project completion has been delayed, but is continuing towards completion. We hope to have a useful model in 2024.

Strategic Goal - Cultivate a High-Performance Organization Principled in our Core Values of Integrity, Service, Stewardship & Collaboration.

Objective 6 - Increase City general fund reserves by approximately $400,000 to 500,000/year.

Actions:

- Amend administrative order establishing reserve minimums.
- Limit dollars we reappropriate that were unspent in the prior year.

Revenue:

FINANCE
DEPARTMENT REVENUE

REVENUE BY FUND	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
GENERAL FUND	$ 36,186,814	$ 37,445,560	$ 41,531,928	$ 41,100,000	$ 42,336,208
PUBLIC SAFETY FUND	46,425,341	50,349,437	52,476,488	52,475,000	56,010,615
CENTRAL SERVICES FUND	101,500	108,440	114,973	113,544	118,727
CAPITAL REPLACEMENT FUND	1,797,011	2,683,312	2,281,000	2,478,600	2,504,365
SPECIAL IMPROVEMENT DISTRICT BONDS	1,392,412	952,108	994,000	994,000	1,120,000
SIDEWALK DISTRICT BONDS	526,981	629,371	536,500	640,000	780,000
NEW CITY HALL FINANCING	-	-	-	-	995,000
STORM SEWER DEBT SERVICE	1,019,013	1,864,172	1,025,400	1,025,400	1,039,300
GENERAL OBLIGATION DEBT					
LIBRARY G.O.	1,034,252	653,109	674,435	675,000	710,017
PARKS G.O. SERIES 2000	92	6	-	-	-
STREET IMPROVEMENTS G.O. 2004A	320,431	354,581	355,346	356,000	-
BALLPARK G.O. 2015 REFUNDING	692,101	758,968	743,868	744,000	746,755
TOTAL REVENUE	**$ 89,495,948**	**$ 95,799,064**	**$100,733,938**	**$100,601,544**	**$106,360,987**

FINANCE
DEPARTMENT ALL FUNDS

REVENUE BY TYPE	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
TAXES	$ 38,430,367	$ 47,248,467	$ 55,781,139	$ 54,890,471	$ 56,617,538
SPECIAL ASSESSMENTS	1,681,947	1,543,678	1,515,000	1,567,334	1,795,000
LICENSES & PERMITS	1,965,532	1,976,462	1,968,028	1,968,028	1,845,576
INTERGOVERNMENTAL	14,428,700	14,912,115	15,409,258	15,643,002	15,952,729
CHARGES FOR SERVICE	3,433,428	3,358,887	3,367,308	3,367,308	3,878,688
INVESTMENT EARNINGS	(375,706)	457,262	173,750	50,000	394,791
CONTRIBUTIONS/DONATIONS	300,000	-	-	-	-
INTERFUND TRANSFERS	29,604,623	26,192,991	22,518,339	23,114,285	25,875,585
MISCELLANEOUS	27,057	109,202	1,116	1,116	1,080
TOTAL REVENUE	**$ 89,495,948**	**$ 95,799,064**	**$100,733,938**	**$100,601,544**	**$106,360,987**

Budgeted Expenditure:

EXPENSE BY FUND

DEPARTMENT EXPENSE

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
GENERAL FUND	$ 1,626,034	$ 1,696,799	$ 1,987,872	$1,852,920	$2,042,499
CENTRAL SERVICES FUND	105,144	112,777	103,380	103,380	99,790
CAPITAL REPLACEMENT FUND	3,264	502,616	2,565	2,565	6,981
SPECIAL IMPROVEMENT DISTRICT BONDS	2,748,171	808,665	1,110,100	1,110,100	1,120,100
SIDEWALK DISTRICT BONDS	471,958	401,676	490,700	490,700	683,800
STORM SEWER DEBT SERVICE	1,003,402	1,003,065	1,011,624	1,011,624	1,003,595
GENERAL OBLIGATION DEBT					
LIBRARY G.O.	9,420,682	1,004,692	775,554	775,554	765,425
STREET IMPROVEMENTS G.O. 2004A	349,368	351,604	353,299	353,299	359,126
BALLPARK G.O. 2015 REFUNDING	754,736	751,141	751,410	751,410	747,147
TOTAL EXPENDITURES	**$16,482,759**	**$ 6,633,035**	**$ 6,586,504**	**$6,451,552**	**$6,828,463**

FINANCE
DEPARTMENT ALL FUNDS

EXPENSE BY CLASSIFICATION

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 1,091,191	$ 1,131,415	$ 1,297,777	$1,157,984	$1,338,484
OPERATIONS AND MAINTENANCE	669,081	685,870	897,489	763,380	912,559
CAPITAL	22,410	35,904	7,544	37,501	-
DEBT SERVICE	12,950,758	4,279,844	4,383,694	4,492,687	4,577,420
TRANSFERS	1,749,319	500,002	-	-	-
TOTAL EXPENDITURES	**$16,482,759**	**$ 6,633,035**	**$ 6,586,504**	**$6,451,552**	**$6,828,463**

FINANCE
OPERATING BUDGET

GENERAL FUND

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 1,091,191	$ 1,131,415	$ 1,297,777	$1,157,984	$1,338,484
OPERATIONS AND MAINTENANCE	534,843	557,146	690,095	660,000	704,015
CAPITAL	-	8,238	-	34,936	-
TOTAL EXPENDITURES	**$ 1,626,034**	**$ 1,696,799**	**$ 1,987,872**	**$1,852,920**	**$2,042,499**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 24	PROPOSED FY 25
FINANCE DIRECTOR	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT II	1.0	1.0	1.0	1.0
ACCOUNTANT II	3.0	3.0	3.0	3.0
ACCOUNTING TECHNICIAN	1.0	1.0	1.0	1.0
ACCOUNT CLERK II	3.0	3.0	3.0	3.0
DEBT/INVESTMENT COORDINATOR	1.0	1.0	1.0	1.0
GRANTS ADMINISTRATOR	1.0	1.0	1.0	1.0
PURCHASING AGENT	1.0	1.0	1.0	1.0
TOTAL	**12.0**	**12.0**	**12.0**	**12.0**

Urban Renewal Districts

Urban Renewal Districts:

Tax Increment Funds & Downtown Revolving Loan

Current Year Department Budgeted Expense Total:

$12,759,008

Change from Prior year:

($11,156,913)

Overall Budget Justification:

The Tax Increment Funds are used to account for the Tax Increment Districts in Billings. The three districts are the South Billings Boulevard Urban Renewal District, North 27th Street Urban Renewal District and East Billings Urban Renewal District. Revenues include property taxes paid by the district property owners and earnings on cash and investments. Expenditures are used for development incentives, programs, projects and city infrastructure improvement within the associated district and costs allocated are for the administration of the district.

Administration of the districts is handled by their respective advisory boards. Each board is governed by a Memorandum of Understanding with the City and functions as a non-profit advisory board to the City Council. The City Council is the ultimate decision maker for expenditures of urban renewal district funds. Administrative fees are used by the boards for implementation and planning of district projects. The budget also includes cost allocation within each fund to cover the expenses for city time and resources from the Planning, Finance, and Administration Departments.

The Tax Increment Districts will continue to provide developmental incentives for business and city infrastructure improvement based on City Council approval.

The Downtown Revolving Loan was established to spur development downtown. The program was established in 1976 with a contribution from the Tax Increment Fund of approximately $600,000. Loans are provided for eligible projects up to $250,000. City Code section 13-1100 establishes the program and eligible uses of funds.

Budgeted Revenues:

ALL TAX INCREMENT OPERATING FUNDS
URBAN RENEWAL DEVELOPMENT BY CLASSIFICATION

	ACTUAL FY 22	ACTUAL FY 23	APPROVED FY 24	ESTIMATE FY 24	PROPOSED FY 25
Contributions/Donations	$ -	$ 10,844	$ -	$ -	$ -
Intergovernmental	718,713	730,863	730,863	730,863	730,862
Investment Earnings	(142,799)	329,596	134,000	425,745	306,000
Transfers	179,373	43,000	-	147,502	-
Other Financing	-	3,000,000	11,200,000	4,700,000	-
Miscellaneous	620,158	623,408	100,000	153,534	93,520
Taxes	7,142,228	7,075,482	7,209,476	7,862,131	8,050,588
TOTAL REVENUE	**$ 8,517,673**	**$ 11,813,193**	**$ 19,374,339**	**$ 14,019,775**	**$ 9,180,970**

ALL TAX INCREMENT OPERATING FUNDS
URBAN RENEWAL DEVELOPMENT BY FUND

	ACTUAL FY 22	ACTUAL FY 23	APPROVED FY 24	ESTIMATE FY 24	PROPOSED FY 25
Downtown Revolving Loan	$ 625,596	$ 701,371	$ 142,000	$ 217,638	$ 160,120
South TIF	3,882,119	7,173,722	10,599,247	4,926,237	4,760,755
East TIF	927,054	974,537	987,819	1,226,563	1,306,899
N. 27th TIF	3,082,904	2,963,563	7,645,273	7,649,337	2,953,196
TOTAL REVENUE	**$ 8,517,673**	**$ 11,813,193**	**$ 19,374,339**	**$ 14,019,775**	**$ 9,180,970**

Budgeted Expenditures:

ALL TAX INCREMENT OPERATING FUNDS
URBAN RENEWAL DEVELOPMENT BY CLASSIFICATION

	ACTUAL FY 22	ACTUAL FY 23	APPROVED FY 24	ESTIMATE FY 24	PROPOSED FY 25
Bond Issuance Costs	$ -	$ 111,500	$ 150,000	$ -	$ -
Capital Outlay	4,932,208	3,300,723	14,939,622	6,693,437	1,389,000
Interest and Fiscal Charges	1,203,334	1,167,469	1,304,760	1,306,060	1,643,280
Operation and Maintenance	2,498,373	3,033,858	5,894,245	4,311,514	8,105,295
Principal	985,000	1,030,000	1,185,000	1,185,000	1,180,000
Transfers Out	523,450	377,898	442,294	583,175	441,433
TOTAL EXPENDITURES	**$ 10,142,365**	**$ 9,021,448**	**$ 23,915,921**	**$ 14,079,186**	**$ 12,759,008**

ALL TAX INCREMENT OPERATING FUNDS
URBAN RENEWAL DEVELOPMENT BY FUND

	ACTUAL FY 22	ACTUAL FY 23	APPROVED FY 24	ESTIMATE FY 24	PROPOSED FY 25
Downtown Revolving Loan	$ 132,513	$ 229,644	$ 843,892	209,976	$ 815,515
South TIF	5,984,523	4,392,951	14,174,901	5,873,781	6,473,901
East TIF	828,751	840,226	1,401,156	1,099,515	2,077,781
N. 27th TIF	3,196,578	3,558,627	7,495,972	6,895,914	3,391,811
TOTAL EXPENDITURES	**$ 10,142,365**	**$ 9,021,448**	**$ 23,915,921**	**$ 14,079,186**	**$ 12,759,008**

South Billings Boulevard Urban Renewal District

Current Year Budgeted Expense Total:

$6,473,901

Change from Prior year:

($7,701,000)

Additional Comments:

Overall, expenses decreased $7.7m which is primarily due to the Parks Bond not passing. FY24 included $6.5m for Multi-Generational Community Recreation Center design and construction costs. In FY2025, the SBURA anticipates capital improvements of $850,000 which includes $500,000 for the Multi-Generational Community Recreation Center design and $350,000 for improvements to Optimist Park Lighting.

The South Billings Boulevard Urban Renewal District (SBBURD) will decrease its proposed administrative costs by $10,000. The administrative fee will be $176,000 in fiscal year 2025, down from $186,000 in the prior fiscal year.

The Police Evidence Center was finished in August of 2020 and the South Tax Increment Fund will continue to provide the Debt Service payments from its construction. The debt service payments are estimated to be $301,891 which is a slight decrease from the prior year due to interest rate fluctuations. Cost allocations are $26,493 specifically to cover Planning and Community Services Department employee time and $57,640 to cover additional city time and resources.

FY25 budget for developmental incentives project list includes $1.5m for an all-weather turf for Amend Park; Mitchell Courts $500k; Woodspring Suites $346,201; Solar Heat Panels for Riverside School $100k; Miscellaneous categories include Community Enhancements $250k and Unspecified Development Assistance estimated at $1.5m.

SBURA is aware of multiple projects to be proposed in the near term. While no specific projects have been presented by the Board or approved by City Council, an amount of $4,196,201 million is being requested in the FY25 budget for potential developmental incentive projects in the district. Before any expenditure of these funds, both the SBURA Board and City Council will need to approve the project.

North 27th Street Urban Renewal District

Current Year Budgeted Expense Total:

$3,391,811

Change from Prior year:

($4,104,161)

Additional Comments:

Downtown Urban Renewal District will continue to reimburse the Police Department for three foot-patrol officers in the downtown area in FY25. The city will receive $62,500 in FY25 from the Downtown Billings Partnership, Inc. for this program. Annually, $100,000 is transferred to the City of Billings Parking Division for infrastructure projects. An additional $39,542 will be added to the total transfer to the Parking Division for one month's free parking in downtown during the holiday period for FY25.

The Downtown Billings Partnership, Inc. increased their proposed administrative costs by approximately 3% from the prior year. The administrative fee will still be $316,607 in fiscal year 2025.

Expenses in fiscal year 2025 for cost allocations are $26,893 specifically to cover Planning and Community Services Department employee time and $50,085 for additional city time and resources.

FY24 budget included $4.3 million in bond sales to cover two major capital projects 1) Two Way Conversion estimated at $3.8 million and 2) the 25th Street Bridge estimated at $500,000. The only new capital project budgeted for FY25 was $100,000 for North Broadway Pedestrian Lights.

Developmental incentives decreased $344,647 from FY24. Two projects were approved in FY24, which have multiple payment streams, are to be paid in FY25 include the Stone Building $221,922 and the Lincoln Apartments $50,000. The DT TIF expects to complete the Kibler & Kirch project $79,940 and MJ Shanks $110,000 both of which have already been encumbered.

New development projects for FY25 include new money for the CPTED and Sign Programs at $30,000 each; Montana Rescue Mission $210,000; Battle of the Plans $75,000; Streetscape Program $100,000; Old Town Flats $384,553; and Non-Profit TIFs $100,000.

East Billings Urban Renewal District

Current Year Budgeted Expense Total:

$2,077,781

Change from Prior year:

$676,625

Additional Comments:

The East Billings Urban Renewal District (EBURD) increased their proposed administrative costs in fiscal year 2025 by approximately 18%. The administrative fee will still be $165,535 in fiscal year 2025 compared to $139,948 in the prior fiscal year.

Expenses in fiscal year 2025 for cost allocation are $21,189 specifically to cover Planning and Community Services Department employee time and $30,036 for additional city time and resources. FY25 has several capital improvement projects planned in fiscal year 2025 for sidewalk improvements $200,000; main street improvements $150,000; and 12th Street project paving $89,000.

Development Incentives are budgeted at $955,126 for FY25 include the final payment to J&S properties $207,400; Tailwinds $68,543; Undammed $81,683; Youngren II $130,000; Thomas Printing Project $65,000; Beano Brewery $60,000; Vet $65,000; Billings Machine & Welding $20,000; Condo $57,500; Blind Cat Chocolate $50,000 and Miscellaneous $150,000.

Downtown Revolving Loan

Current Year Budgeted Expense Total:

$815,515

Change from Prior year:

($28,377)

Additional Comments:

The Downtown Revolving Loan was established to spur development downtown. The program was established in 1976 with a contribution from the Tax Increment Fund of approximately $600,000. Loans are provided for eligible projects up to $250,000.

Fire

Fire Department

FY 2025 Department Budgeted Expense Total:

- Fire: $27,512,309
- 911: $1,423,027
- Radio: $391,518
- Grants: $157,500
- Road Maintenance District: $563

Change from FY 2024:

- Fire: $2,598,278
- 911: $19,515
- Radio: $7,917
- Grants: $(100,500)
- Road Maintenance District: $0

Overall Budget Justification:

The Fire Department's primary duty is to provide fire, emergency medical, hazardous materials mitigation, rescues of all types and service assists. Also, on the prevention side, fire and arson investigation, public education, code enforcement, plans reviews, and community risk reduction to the citizens of Billings and Yellowstone County residents residing within the BUFSA (Billings Urban Fire Service Area). We are an all-hazards department that must continue to evolve in order to meet the increasing and changing demands of our community. Our department has many divisions that specialize in multiple disciplines to stay proficient and safe to handle almost any call for service we receive. The Billings Fire Department must maintain and grow in three sides of our organization: Fire, EMS and Communications (911). In addition, Fire is responsible for the maintenance of 11 separate facilities, including the newer 911 Center. Funds associated with the Fire group are Public Safety Fire, 911 Center, Radio Communication Fund, Fire Grants, and Road Maintenance funds. Fiscal year 2024 provided us with great visibility into where the department needs to go in order to maintain the great level of service our citizens have come to expect. Therefore, BFD will ask for an increased overall budget in many areas of our organization.

PUBLIC SAFETY FUND

FIRE DEPARTMENT
OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 18,722,712	$ 20,115,239	$ 20,458,514	$ 21,625,000	$ 22,636,880
OPERATIONS AND MAINTENANCE	2,423,647	2,657,555	2,822,256	2,822,112	3,456,207
CAPITAL	136,831	79,292	380,000	600,000	578,000
TRANSFERS	2,309,216	1,531,870	1,344,716	866,610	961,222
	23,592,406	**24,383,956**	**25,005,486**	**25,913,722**	**27,632,309**
MENTAL HEALTH:					
CRISIS RESPONSE UNITS	-	61,237	233,730	94,674	194,151
OTHER MH/SA PROGRAMS	-	199,349	1,018,966	254,742	1,150,000
TOTAL EXPENDITURES	**$ 23,592,406**	**$ 24,644,542**	**$ 26,258,182**	**$ 26,263,138**	**$ 28,976,460**

FIRE DEPARTMENT ALL FUNDS
OPERATING BUDGET BY FUND

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FIRE DEPT GEN FUND	$ 23,592,406	$ 24,644,542	$ 26,258,182	$ 26,713,138	$ 28,976,460
911 EMERGENCY OPS	760,067	663,326	1,403,512	5,169,309	1,423,027
FIRE GRANTS	120,773	374,346	258,000	65,000	157,500
RADIO COMMUNICATIONS	359,574	600,389	383,601	200,000	391,518
CAPITAL REPLACEMENT	-	1,548,133	15,000	355,000	-
ROAD MAINTENANCE	417	417	563	584	563
TOTAL EXPENDITURES	**$ 24,833,237**	**$ 27,831,153**	**$ 28,318,858**	**$ 32,503,031**	**$ 30,949,068**

FIRE DEPARTMENT ALL FUNDS
OPERATING BUDGET BY CLASS

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 18,959,050	$ 20,538,573	$ 21,339,473	$ 24,033,284	$ 23,001,275
OPERATIONS AND MAINTENANCE	3,303,140	3,827,678	4,658,175	4,661,112	6,408,571
CAPITAL	261,831	1,068,032	1,454,600	1,947,025	578,000
TRANSFERS	2,309,216	2,396,870	866,610	1,861,610	961,222
TOTAL EXPENDITURES	**$ 24,833,237**	**$ 27,831,153**	**$ 28,318,858**	**$ 32,503,031**	**$ 30,949,068**

FIRE DEPARTMENT ALL FUNDS
REVENUE BY CLASSIFICATION

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
REVENUE:					
LICENSES & PERMITS	$ 3,800	$ 2,000	$ 2,200	$ 2,000	$ 2,001
INTER-GOVERNMENTAL	2,125,502	2,395,250	2,354,289	1,318,977	2,106,314
CHARGES FOR SERVICE	2,329,861	2,816,511	2,553,955	2,387,153	2,750,937
SPECIAL ASSESSMENTS	2,822	2,798	2,876	2,750	2,875
TRANSFER	-	500,000	-	-	-
MISCELLANEOUS	35,263	229,948	143,552	140,000	101,580
TOTAL REVENUE	**$ 4,497,248**	**$ 5,946,507**	**$ 5,056,872**	**$ 3,850,880**	**$ 4,963,707**

FIRE DEPARTMENT ALL FUNDS
REVENUE BY FUND

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
REVENUE:					
FIRE PUBLIC SAFETY	$ 3,121,040	$ 3,450,763	$ 3,300,170	$ 2,097,654	$ 3,450,763
911 EMERGENCY OPS	972,186	1,278,357	1,138,246	1,228,000	1,133,590
FIRE GRANTS	109,924	394,113	272,881	155,500	116,900
RADIO COMMUNICATIONS	291,558	301,521	342,499	351,499	248,078
FIRE STATION CONSTRUCTION	-	518,501	-	15,000	11,000
ROAD MAINTENANCE	2,540	3,252	3,075	3,227	3,375
TOTAL REVENUE	**$ 4,497,248**	**$ 5,946,507**	**$ 5,056,871**	**$ 3,850,880**	**$ 4,963,706**

PUBLIC SAFETY FUND

FIRE DEPARTMENT
OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
ADMINISTRATION	$ 1,509,013	$ 1,815,568	$ 2,053,238	$ 1,879,952	$ 2,213,310
PREVENTION/INVESTIGATIONS	970,699	917,397	984,365	980,404	1,148,752
TRAINING	416,769	421,092	505,730	400,000	501,279
EQUIPMENT/MAINTENANCE	1,669,945	1,908,329	2,025,467	2,366,828	2,021,372
SUPPRESSION	16,056,708	16,211,166	16,333,988	17,669,154	18,095,474
9-1-1 EMERGENCY OP CENTER	2,886,470	3,045,489	3,555,878	3,404,290	3,545,889
COMMUNICATIONS EQUIPMENT	82,802	64,915	105,023	65,000	106,233
TOTAL FIRE	**$ 23,592,406**	**$ 24,383,956**	**$ 25,563,689**	**$ 26,765,628**	**$ 27,632,309**
MENTAL HEALTH:					
CRISIS RESPONSE UNITS	-	61,237	233,730	94,674	194,151
OTHER MH/SA PROGRAMS	-	199,349	1,018,966	254,742	1,150,000
TOTAL MENTAL HEALTH	**$ -**	**$ 260,586**	**$ 1,252,696**	**$ 349,416**	**$ 1,344,151**
TOTAL EXPENDITURES	**$ 23,592,406**	**$ 24,644,542**	**$ 26,816,385**	**$ 27,115,044**	**$ 28,976,460**

Staffing:

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
	STAFFING AUTHORIZATION			
FIRE CHIEF	1.0	1.0	1.0	1.0
ASSISTANT FIRE CHIEF	3.0	3.0	3.0	3.0
ADMINISTRATION SUPPORT I	1.0	-	-	-
ADMINISTRATION SUPPORT II	1.0	2.0	2.0	2.0
SR ADMINISTRATION SUPPORT IV	1.0	1.0	1.0	1.0
FIRE MARSHAL	1.0	1.0	1.0	1.0
ASSISTANT FIRE MARSHAL	1.0	1.0	1.0	1.0
DEPUTY FIRE MARSHAL	3.0	5.0	5.0	5.0
FIRE TRAINING OFFICER	1.0	1.0	1.0	1.0
ASST FIRE TRAINING OFFICER	1.0	1.0	1.0	1.0
FIRE BATTALION CHIEF	4.0	4.0	4.0	4.0
FIRE CAPTAIN	30.0	30.0	30.0	30.0
FIRE ENGINEER	30.0	30.0	30.0	30.0
PUBLIC SAFETY TECHNICIAN	0.3	0.3	0.3	0.3
FIREFIGHTER	46.0	56.0	56.0	56.0
FIRE PROTECTION ENGINEER				1.0
LOGISTICS OFFICER	-	1.0	1.0	1.0
CRISIS RESPONSE EMT	-	2.0	2.0	2.0
COMMUNICATIONS CNTR MANAGER	1.0	1.0	1.0	1.0
EMERGENCY SERV. DISPATCHER III	19.0	19.0	19.0	19.0
EMERGENCY SERV. DISPATCHER II	3.0	1.0	1.0	1.0
EMERGENCY SERV. DISPATCHER I	4.0	1.0	1.0	1.0
EMERGENCY SERV OPERATOR-TRAIN	3.0	6.0	6.0	6.0
EMERGENCY SERVICES OPERATOR	2.0	4.0	4.0	4.0
EMERG.SERV.DISPATCH SHIFT SUPR.	4.0	4.0	4.0	4.0
SUBTOTAL PUBLIC SAFETY	**160.3**	**175.3**	**175.3**	**176.3**
911 GRANT POSITIONS:				
PUBLIC SAFETY TECHNICIAN	0.3	0.3	0.3	0.3
COMM CENTER ASST MGER	1	1	1.0	1.0
TOTAL FIRE DEPARTMENT POSTIIONS	**161.6**	**176.6**	**176.6**	**177.6**

Strategic Goals:

Fire

Goal: Complete Station 8 renovation and in time pursue funding for staffing.

Objective: Provide better all hazards coverage for the southern end of the Heights and east end of downtown.

Action(s): Get station 8 open and operational with an alternative response unit. Continue to work on staffing for the placement of an engine for a full service response.

Goal: Begin the process of building Station 9 while pursuing funding for staffing.

Objective: To provide full service coverage for our far westend.

Action(s): Begin to add staffing and start the search for proper location and station design phase.

Goal: Develop an automatic aid agreement with the Lockwood Fire District

Objective: To provide greater coverage and a higher level of service for both communities.

Action(s): Start the integration of training, implementation of new policies and SOPs.

Goal: Continue monitoring data to determine the proper number of MRTs to maximize service efficiency.

Objective: Maintain and increase efficiency with proper resource deployments.

Action(s): Add proper staffing and place more Squads in service.

EMS

Goal: Rewrite the EMS ordinance to ensure a high level of care for our community.

Objective: To initiate a regulatory body for oversight of all EMS operations both private and public sector.

Action(s): Form an EMS committee for the city.

Goal: Increase crisis response resources.

Objective: To focus on a specific demographic within our jurisdiction and provide greater efficiency for our police and fire while providing greater opportunities for definitive and long-term solutions for our citizens in need.

Action(s): Continue monitoring data to determine the proper number of CRU units to maximize service efficiency.

Goal: Design and implement a mobile integrated health and community paramedicine program.

Objective: Another CPSM recommendation. This is the final step to providing a holistic approach for the maximum efficiency of EMS and total community health and wellbeing.

Action(s): Research and develop a system that best suits our community. Implement and monitor all data to ensure maximum effectiveness.

911

Goal: Provide Public Safety dispatching services that meet the changing needs and expectations of public safety responders and the community.

Objective: Identify disparities between public safety responders, the community's expectations, and the 9-1-1 Center's ability to provide them.

Action(s): Implementation of priority, proximity dispatching, as well as new dispatch protocols for modernized emergency resource deployment.

Goal: Reduce overall response times.

Objective: Continue working on software and hardware upgrades.

Action(s): Upgrade the station alerting system to reduce dispatch processing and response times for deployed resources.

Goal: Ensure system reliability and complete integration and agency interoperability with new technology for years to come.

Objective: Mitigate system crashing with radio core replacement. All agencies across the state will have seamless communication.

Action(s): Complete implementation of the new core radio system.

Human Resources

Human Resources Department

Current Year Department Budgeted Expense Total:

Human Resources: $1,130,791

City Health Benefits: $18,504,012

Property Insurance: $4,294,245

Change from Prior Year:

Human Resources: $41,087

City Health Benefits: $2,418,222

Property Insurance: $163,025

Overall Budget Justification:

The FY25 Human Resources Department budget is $1,130,791, this is an increase in costs of $41,087 over the prior year. Services that have been provided in the past will continue for the coming fiscal year. This includes Benefits and FMLA Administration, Timekeeping and Payroll, Workers' Compensation, Property and Liability Insurance Administration, Employee Recruitment, Workplace Investigations, Drug and Alcohol Program Administration, Collective Bargaining Agreements Negotiations and Administration, Employee Discipline and Grievance and Arbitration Procedures.

The FY25 Property and Liability Insurance budget will increase by $154,024 driven by a 15% increase in property insurance premiums, a 5% increase in liability insurance premiums, and a 12% increase in cyber security insurance premiums.

The FY25 Health Insurance budget will increase by $2,418,222, driven by a 9% projected increase in medical and prescription claims costs.

Ongoing Programs:

- The Applicant Tracking software to streamline the recruiting process costs $30,000 annually.
- The timekeeping software to make hours entry more efficient for departments costs $44,000 annually.
- Cyber Security insurance costs have increased dramatically due to an industry-wide historic increase in cyber liability claims experienced nationwide. This year the premium will increase 13%, much improved over the previous 2 years.

Budgeted Revenues:

HUMAN RESOURCES
REVENUE BY FUND

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
GENERAL FUND	$ -	$ -	$ -	$ -	$ -
HEALTH BENEFITS	13,442,437	14,292,608	13,482,000	14,236,000	14,486,000
PROPERTY INSURANCE	2,516,693	2,595,653	3,774,748	3,787,947	5,000,442
TOTAL REVENUES	**$ 15,959,130**	**$ 16,888,261**	**$ 17,256,748**	**$ 18,023,947**	**$ 19,486,442**

HUMAN RESOURCES
REVENUE BY CLASSIFICATION

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
CHARGE FOR SERVICES	$ 16,100,801	$ 16,697,202	$ 17,202,948	$ 17,746,947	$ 19,240,742
INVESTMENT EARNINGS	(148,731)	230,223	53,800	271,000	245,700
MISCELLANEOUS	7,060	(39,164)	-	6,000	-
TOTAL REVENUES	**$ 15,959,130**	**$ 16,888,261**	**$ 17,256,748**	**$ 18,023,947**	**$ 19,486,442**

Budgeted Expenditures:

HUMAN RESOURCES
OPERATING BUDGET BY FUND

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
GENERAL FUND	$ 848,740	$ 997,892	$ 1,089,704	$ 975,000	$ 1,130,791
HEALTH BENEFITS	14,206,793	13,173,927	16,085,790	16,998,938	18,504,013
PROPERTY INSURANCE	2,798,401	3,525,102	4,131,220	3,383,854	4,294,244
TOTAL EXPENDITURES	**$ 17,853,934**	**$ 17,696,921**	**$ 21,306,714**	**$ 21,357,792**	**$ 23,929,048**

HUMAN RESOURCES
OPERATING BUDGET BY CLASSIFICATION

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 1,109,811	$ 16,859,738	$ 906,263	$ 817,000	$ 937,385
OPERATIONS AND MAINTENANCE	16,744,123	837,183	20,400,451	20,540,792	22,991,663
TOTAL EXPENDITURES	**$ 17,853,934**	**$ 17,696,921**	**$ 21,306,714**	**$ 21,357,792**	**$ 23,929,048**

Staffing:

HUMAN RESOURCES
STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
HUMAN RESOURCES				
HUMAN RESOURCES DIRECTOR	1.0	1.0	1.0	1.0
HUMAN RESOURCES MANAGER	-	-	-	-
HUMAN RESOURCES ASSOCIATE	1.0	1.0	1.0	1.0
PAYROLL/HR GENERALIST	1.0	1.0	1.0	1.0
PAYROLL/HR ANALYST	1.0	2.0	2.0	2.0
ADMINISTRATIVE SUPPORT II	1.0	1.0	1.0	1.0
PROPERTY INSURANCE				
RISK/SAFETY OFFICER	1.0	1.0	1.0	1.0
TOTAL HUMAN RESOURCES	**6.0**	**7.0**	**7.0**	**7.0**

Department Goals:

Goal: Increase the City of Billings Social Media presence as it relates to recruiting vacant positions.

Action(s): Post all vacant positions on social media and professional websites. Continue to review and monitor which platform provides the greatest number and quality of applicants.

Outcome(s):

- The City of Billings will be in compliance with EEOC and draw a larger applicant pool for vacant positions.

Goal: Purchase new Payroll Software.

Action(s): Research, review, and conduct a Request for Proposals to purchase new payroll software to improve payroll efficiencies. Implement and administer new payroll software that will benefit the city and its employees by decreasing errors and increasing efficiencies.

Outcome(s):

- New payroll software will decrease payroll errors, increase productivity and allow employees more self-service capabilities for revising their personal information.

Goal: Provide additional ongoing employee and management development and training programs.

Action(s): Increase training for all employees. Supervisory training will focus on safety, workers' compensation, liability, harassment and diversity awareness, workplace violence, employment laws, drug and alcohol reasonable suspicion, and City finances/budgeting. Employee training will focus on such topics as ethics, safety, harassment, workplace violence, diversity and inclusion, customer service, and employee benefits.

Outcome(s):

- A training program that efficiently improves the employees' and supervisors' skills and abilities to perform their assigned functions.

Information Technology

Information Technology Fund

Current Year Department Budgeted Expense Total:

Information Technology**:** $ 4,080,261

Central Telephone: $ 479,966

Change from Prior Year:

Information Technology**:** $ 306,741

Central Telephone: $ 21,851

Overall Budget Justification:

The Information Technology Department is focused on bringing people and technology together to meet the needs of the organization and the citizens of Billings. In pursuit of its goal, ITD provides technology-related strategic planning, project management, integration, technology procurement, E-mail, networking, communications, application development, GIS, mapping, overall hardware and software support, vendor relations, and training services.

The Information Technology Budget is $4,080,261 which is $306,741 or 8.13% more than last year's budget. The FY25 budget increases are due to the increases in increased in software maintenance/licensing renewals, cyber security services, internal, forecasted sick/vacation retirement payout, and personal services.

In FY25, Personal Services costs increased over FY25 by $199,902 primarily due to standard payroll increases including projected sick & vacation payout. Operating expenses have increased by $220,339 which includes increases to cover added Cybersecurity Penetration Testing (PEN), increases in existing software/licensing services, website content management training, and increases in internal charges necessary to support our department. Capital expenses for FY25 are $42,000 for a new licensed point-to-point wireless link from the new City Hall to the 4-Dances tower and 2 new network switches approved in the FY25 TRP. The Capital total for FY25 represents a reduction of < - $113,500> from the FY24 Capital totals. Overall O & M plus Capital net increase for FY25 is $106,839.

Information Technology is an internal support function with revenues of $4,044,263 generated primarily by charges for service. The ITD charges for each department/division are based on the previous calendar year's usage of PC and Network resources/support time, application resources/staff support time, virtual server services, data storage management, and GIS resources/support time. The number of PC's, the amount of disk space allocated, the number of virtual servers, and the number of E-mail accounts are all examples of resources used to calculate annual charges. FY25 total revenues are $ 35,998 below total expenses due in part to using of reserve funds saved for the replacement of the TRP approved new licensed point-to-point wireless network link between the new City Hall and the 4-Dances tower.

Under the direction of the Information Technology Director, the Telecommunications Manager and the IT Support Specialist provide telephone, voice mail, call accounting, communications related procurement, cell phone, infrastructure support, and related financial accounting services for 12 remote sites, 519 landline phones, 34 Centrex phone lines, 41 outside analog lines, and 410 Smartphones/cell phones.

The Central Telephone Service (Fund 606) is an internal support function with revenues of $ 479,999 derived predominately from phone related services, including management of cellular services, and interest income. Expenses for FY25 are $ 479,966 which represents an increase of $ 21,851 (4.77%) above FY24. Increases in wages including a portion of a projected retirement payout are the reason for the increase in the FY25 Central Telephone Budget

Budgeted Revenues:

INFORMATION TECHNOLOGY DEPARTMENT REVENUE

REVENUE BY FUND	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
INFORMATION RESOURCES	$ 2,911,608	$ 3,547,604	$ 3,652,449	$ 3,591,186	$ 4,044,263
TELEPHONE	428,833	466,983	465,330	477,803	479,999
TOTAL REVENUE	**$ 3,340,441**	**$ 4,014,587**	**$ 4,117,779**	**$ 4,068,989**	**$ 4,524,262**

INFORMATION TECHNOLOGY DEPARTMENT ALL FUNDS

REVENUE BY CLASSIFICATION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
CHARGE FOR SERVICE	$ 3,234,446	$ 3,913,190	$ 4,104,279	$ 4,023,148	$ 4,490,562
OTHER	123,584	69,283	-	2,825	500
INVESTMENT EARNINGS	(17,589)	32,114	13,500	43,015	33,200
TOTAL REVENUE	**$ 3,340,441**	**$ 4,014,587**	**$ 4,117,779**	**$ 4,068,988**	**$ 4,524,262**

Budgeted Expenditures:

INFORMATION TECHNOLOGY
DEPARTMENT EXPENSE

EXPENSE BY FUND	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
INFORMATION RESOURCES	$ 2,869,915	$ 3,356,216	$ 3,773,520	$ 3,480,885	$ 4,080,261
TELEPHONE	401,265	446,964	458,115	446,675	479,966
TOTAL EXPENDITURES	**$ 3,271,180**	**$ 3,803,180**	**$ 4,231,635**	**$ 3,927,560**	**$ 4,560,227**

DEPARTMENT ALL FUNDS

EXPENSE BY CLASSIFICATION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 2,143,834	$ 2,520,149	$ 2,521,981	$ 2,426,354	$ 2,747,193
OPERATIONS AND MAINTENANCE	1,095,432	1,131,712	1,554,154	1,400,071	1,771,034
CAPITAL	31,914	151,319	155,500	101,135	42,000
TOTAL EXPENDITURES	**$ 3,271,180**	**$ 3,803,180**	**$ 4,231,635**	**$ 3,927,560**	**$ 4,560,227**

Staffing:

STAFFING AUTHORIZATION

POSITION	ACTUAL FY22	ACTUAL FY23	BUDGET FY 24	PROPOSED FY 25
INFORMATION TECHNOLOGY DIRECTOR	0.9	0.9	0.9	0.9
APPLICATION DEVELOPER	3.0	3.0	3.0	3.0
APPLICATION MANAGER	-	-	-	
OPERATION SUPPORT SPECIALIST	1.0	1.0	1.0	1.0
GIS SPECIALIST	1.0	1.0	1.0	1.0
GIS COORDINATOR	1.0	1.0	1.0	1.0
LAND MANAGEMENT COORDINATOR	1.0	1.0	1.0	1.0
SENIOR APPLICATION DEVELOPER	1.0	1.0	1.0	1.0
IT MANAGER	1.0	1.0	1.0	1.0
PUBLIC SAFETY TECH SUPPORT	1.0	2.0	2.0	2.0
P. C. SUPPORT SPECIALIST	2.0	2.0	2.0	2.0
NETWORK ADMINISTRATOR	1.0	1.0	1.0	1.0
ASST. NETWORK ADMINISTRATOR	1.0	1.0	1.0	1.0
IT SUPPORT SPECIALIST	0.8	0.8	0.8	0.8
IT SECURITY ENGINEER	0.9	0.9	0.9	0.9
GIS TECHNICIAN	2.0	3.0	3.0	3.0
GIS ASSET ANALYST	1.0	1.0	1.0	1.0
TOTAL	**19.6**	**21.5**	**21.5**	**21.5**

Department Goals:

Goal: Support and assist customer departments to accomplish their goals when needed.

Action(s): Partner with the Police & Fire Departments in addressing the technology needs identified in the CPSM Operations and Data Analysis Reports along with defined goals associated with the successful Public Safety Mill Levy.

Outcome(s):

- Public Safety is critical to our organization and our community. Supporting Police & Fire and their technology goals will have a positive impact on their ability to deliver services to our community. Continue to be a liaison between our vendors and Public Safety to find viable solutions to help create efficiencies. Find solutions that help bring data to command staff and the public.

Action(s): Provide a leadership role in the implementation of our Centralized Document Management System including project management, installation, end-user training, backups, and building overall organization awareness of the benefits of the new system. Update after visiting with City Clerk's office

Outcome(s):

- A strong understanding by the staff on how to use our document management system will enhance their ability to access and share documents, reduce paper and document storage, develop automated workflows to improve efficiency, and follow the city's records retention policies.

Action(s): Continue to provide a leadership role in implementation, training, support, and upgrading our CitySuite Software Systems

Outcome(s):

- Through the combined efforts of the Information Technology staff and the wealth of experience found in each department, we will work together to utilize our CitySuite software to its full potential, work with vendors on new interfaces to the system, manage enhancement requests, and support on-going production.

Action(s): Work with departments in implementing the new ComDev and CIS software.

Outcome(s):

- Working with departments on the implementation, training, and utilization of new software to meet our ComDev & CIS/Utility Billing System needs.
- Set up self-serv reporting via SSMS or other reporting options when available. Many users need access to specific data sets on a frequent basis and this is a way to make sure they can access the data when needed.

Action(s): Complete the move of production software and data off our AS400 environment.

Outcome(s):

- Migrate systems including Property Tax, SIDs, and Land to SQL based software solutions. Migrate remaining users to CitySuite for Accounts Receivable. All remaining data will be moved from the AS400 databases into another solution.

Action(s): Work with Facilities, Administration, and City Departments on the successful move to the Stillwater Building.

Outcome(s):

- Migration of the City's existing fiber infrastructure and communications to the Stillwater Building will ensure we can continue to provide fast and reliable network services and preserve our past investments in city owned fiber.
- Helping design and implement a robust network wiring infrastructure will ensure successful delivery of network services throughout the new facility.
- Supporting new technologies such as conference room setups, access control systems, cameras, manage print systems, digital informational displays, and more will help ensure our new facility meets the needs of the public and our organization.

Action(s): Categorize and document existing software applications.

Outcome(s):

- With a top-down look at all software applications city-wide, document endpoints, servers, contact information for support, credentials necessary to access, contract information and SOW agreements for each. IP Addresses and admin access and version history.

Goal: Increase city service efficiency and effectiveness by planning for and investing in technology.

Action(s): Action(s): Provide support to end-users as we transition production computers from Windows 10 to Windows 11.

Outcome(s):

- Windows 10 will be "End of Support" in October of 2025. Migrating as many computers as possible to Windows 11 through replacement and upgrades during this fiscal year will prepare us for the fall of 2025.

Action(s): Action(s): Provide support to end-users as they work to eliminate computers more than 6 years old from production.

Outcome(s):

- Cybersecurity "Best Practices" recommend elimination of computers once they are 5 – 6 years old. Outdated systems are susceptible to new and emerging threats and vulnerabilities. They lack security updates and patches. They are also not compatible with new security technologies. By keeping our infrastructure up to date, we heighten the security of the entire enterprise.

Action(s): Engage a Professional Third-Party Cybersecurity Firm to do an unbiased Cybersecurity Risk Assessment of our City Network & Develop a Roadmap to guide us moving forward.

Outcome(s):

- Engaging in a Cybersecurity Risk Assessment conducted by an outside professional firm will help us establish a baseline on which to move forward in the protection of our network and critical data. We expect the study to identify all of the areas in which we excel, areas needing improvement, and any critical exposures in our environment.

- Development of a Cybersecurity Roadmap will guide us as we address the threats identified in the risk assessment. The roadmap will identify how we can improve our environment through policy, staffing, software, network hardware, and overall operational changes. In addition to defining how to address our risks, we expect the Roadmap to prioritize the recommendations so we can most effectively manage our staff, maintain or enhance existing cybersecurity resources, and support any requests for additional investments needed to meet our current and future cybersecurity goals.

Action(s): Improve network/system security to protect sensitive data, ensure system integrity, minimize cyber risks, comply with State & Federal Regulations, and cultivate cyber awareness

Outcome(s):

- Compliance with Montana Department of Justice regulations both strengthens our security and ensures our organization can continue to access the Criminal Justice Information Network (CJIN) which is critical for all City of Billings and Yellowstone County Public Safety Agencies.
- Adherence to industry standards in system security will prevent unwanted attacks such as viruses, malware, ransomware, unauthorized access, denial of service, and so on.

Action(s): Upgrade networking infrastructure to keep up with growing demands on resources.

Outcome(s):

- By keeping the networking hardware and software up to date with the latest technology, departments receive faster and more efficient service. We reduce security vulnerabilities, and we increase the stability of the network and the applications running on it.

Action(s): Implement FSE/Safe Software for software integrations.

Outcome(s):

- Many departments will benefit from this software and its ability to integrate and connect existing software and new applications. Airport (Tadera), Utilities (Vertex), Builidng, Planning, Code Enforcement, Business Licenses, Engineering and Utility Permtis (CityView), Street Traffic (CityWorks), Fleet (AssetWorks)

Goal: Improve accessibility to and expand use of GIS services.

Action(s): Provide support and GIS data for Public Safety Software.

Outcome(s):

- Through the City IT and Yellowstone County GIS staff's combined efforts, dispatch and emergency responders will have accurate data to allow for safe and effective operations. This includes modifying jurisdictional boundaries to account for annexation activity, keeping address and street centerline data current and accurate, troubleshooting underlying GIS data and processes that make such software operational, and staying abreast of the latest developments in public safety technologies and tools.

Action(s): Maintain and expand land records database in accordance with filed legal documents and planning projects to include road naming/addressing of modern standards and all correct legal parcels for utilization of many departments including but not limited to utilities, taxation/finance, planning/zoning, building departments and the like.

Outcome(s):

- Addressing that is in the best interests of public safety and records that can be utilized fluidly across the many platforms of various departments for all functions of City process.

Action(s): Hire a GIS Manager with municipal experience, leadership capabilities, and fluent in modern GIS concepts.

Outcome(s)

- Provide direction for maintaining and enhancing the use of GIS technology within City Departments

Action(s): Work with Public Works to stand up CityWorks Storeroom

Outcome(s):

- Integrate inventory with asset management strategy. Streamline the inventory management process for Public Works. Improve efficiency in managing inventory of spare parts, equipment, and materials. Enable users to create and manage purchase orders, track vendor information, and automate purchasing workflows within the asset management system.

Action(s): Deploy ArcGIS Monitor.

Outcome(s):

- Continuously monitor the health and performance of ArcGIS Enterprise components, including servers, services, databases, and web applications. Monitor key performance indicators such as response times, throughput, and resource usage. Set alerts and notifications based on predefined thresholds and conditions. This helps detect and respond to critical issues in a timely manner, minimize downtime, and ensure continuous system operation.

Action(s): Take Utility Network from a proof of concept to an implemented functionality in GIS.

Outcome(s):

- Take the proof of concept developed by HDR and put it into action within the water, sewer, and storm sewer utilities. Improve modeling, analysis, and managing their infrastructure assets.

Action(s): Work with Public Works and consultants to build more asset management dashboards.
Outcome(s):

- Enhance efficiency, decision-making, and overall operations for the Public Works Department. Add real-time data visualization, performance monitoring, and operational efficiency to our GIS content.

Action(s): Cross-training GIS staff on enterprise GIS management and CityWorks
Outcome(s):

- Expand GIS staff members' expertise beyond traditional GIS functions. Improve collaboration and knowledge sharing among GIS team members. Operate more efficiently. Instead of relying on a single individual with specialized knowledge in enterprise GIS or CityWorks administration, multiple team members can perform these tasks. Mitigates the risks associated with staff turnover or absences.

Action(s): Train city staff on using the functionality of NearMap high-resolution aerial imagery products.
Outcome(s):

- Provide access to the last seven years of high-resolution imagery. Improve ability to assess site conditions, identify potential obstacles or opportunities, and visualize proposed change. Oblique imagery provides multiple views of an area from different angles, allowing users to visualize structures, terrain, and landscapes in greater detail. This enhanced visualization capability helps users gain a more comprehensive understanding of the environment, improving decision-making and planning processes.

Action(s): Train City Staff on how to use newly acquired Lidar products.
Outcome(s):

- Lidar data provides highly detailed and accurate 3D representations of the environment, including terrain, buildings, and vegetation. By training city staff to use Lidar products, the city can harness this valuable data to support a wide range of applications, including urban planning, infrastructure management, environmental monitoring, and emergency response. With a better understanding of the terrain, land use patterns, and infrastructure assets, decision-makers can develop more effective strategies and policies to address various challenges and priorities.

Goal: Grow our staffing to meet anticipated future needs.
Action(s): Seek Opportunities to add additional staff through budget and organizational support.
Outcome(s):

- Additional Public Safety Systems Analyst to support Fire/9-1-1 & provide redundancy/backup for Police, Mobile, & Jail
- Additional Asst Network Administration position to provide the needed support for our network, server & storage infrastructure, and cybersecurity challenges.

Legal

City Attorney

Current Year Department Budgeted Expense Total:

$4,047,182

Change from Prior year:

$503,943

Overall Budget Justification:

The FY25 budget for the City Attorney is $4,047,182, which includes an increase of $503,943 over FY24. This includes an increase in Personal Services which includes four (4) new positions: one (1) Prosecutor, one (1) Victim/Witness Specialist, and two (2) Administrative Assistants. These new positions will result in additional monthly charges for telephone, parking, membership fees, miscellaneous equipment (computers), facilities/rent, office supplies (furniture), and subscriptions for license fees (Westlaw).

There is an approximate increase of $5,379 in O&M costs due to increased regular monthly charges (IT, Telephone, Facilities, Parking, certification requirements, subscriptions, surface travel, etc.). There are also added costs due to the move to the new City Hall building which include moving expenses and office furniture. This number includes the increase in O&M for current staff, along with the six (4) additional staffing positions being budgeted for in FY25 which include new computers, equipment, new furniture, etc. for new staff. This total also includes an approximate $3,600 increase in prosecutor membership fees due to a yearly increase in bar association dues, as well as, because there are additional attorneys being added to the office.

New or Expanded Programs:

None proposed for FY 2025.

Staffing Changes:

One (1) additional Municipal Court Prosecutors, one (1) Victim/Witness Specialists, and two (2) Administrative Assistants. One (1) new prosecutor will be an N35 grade, and one (1) current prosecutor will advance to an N44 grade, for a total approximate additional cost of $160,000, including the costs for insurance, etc. The reason for this change is to add a front-line management level to the structure of the office. With the number of prosecutors increasing to ten (10), one of the prosecutor positions will be designated as Senior Deputy with supervisory responsibility of the prosecutors. The Senior Deputy can assist the prosecutors with day-to-day operations and relieve the burden of these responsibilities from the Assistant City Attorney, whose civil workload has also increased.

The one (1) Victim/Witness Specialist will be an M93 grade, for a total approximate cost of $88,563, including the costs for insurance, etc.

The two (2) Administrative Assistants will be an M61 grade, for a total approximate cost of $137,390, including the costs for insurance, etc.

Additional Comments:

As a result of the voters approving the Public Safety Mill Levy, the Legal Department was able to begin hiring additional staff in FY23 to be phased in over the next few years, ending in FY25. In FY23, the City Attorney's Office hired a Prosecutor and a Victim/Witness Specialist. An additional Prosecutor was also authorized during that first year, however, due to office space constraints, that second prosecutor position has been left unfilled. For the second phase, to be implemented in FY25, the Legal Department's plan for the levy funds includes one additional Municipal Court Prosecutor, one Victim/Witness Specialist, and two Administrative Assistants.

In anticipation of the Billings Municipal Court's recent decision to implement an Arraignment Court, the City Attorney's Office will need to hire an additional Prosecutor and a Victim Witness Specialist. The new staff are necessary to address ongoing prosecution needs and provide services to victims.

Department Goals for FY 2025:

- To prosecute criminal cases in a timely and efficient manner in the best interests of justice, the best interests of the citizens of Billings, and the interests of victims of crime.

- To be a critical part of the City's leadership team through integration with department directors, City Council, and other city agencies such as the various city boards and commissions.

- To work effectively with the Billings Police Department and other law enforcement agencies, including the Airport Police and MSU-Billings Police Department to enforce state laws and city ordinances related to misdemeanor offenses within the city.

- To work with other city personnel and officials in enforcing city ordinances including zoning, building code, fire code, etc.

- To provide legal advice to the City Administrator, Mayor, City Council, departmental staff, and city boards concerning legal matters that arise with respect to city services and operations.

- To practice preventative law by being an integral member of the city's departmental teams and by providing legal risk management services and proactive legal advice.

The most significant way this proposed budget will help address these goals is by providing the resources for this office to better manage the caseload burden of prosecutors. As this office hires additional staff, the cases will be distributed to a more manageable level in order to provide better services to the citizens of Billings and the victims of crime.

Budgeted Revenues:

CITY ATTORNEY
DEPARTMENT REVENUE

REVENUE BY FUND	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
GENERAL FUND	$ 3,120	$ 2,803	$ -	$ 4,000	
CITY ATTORNEY GRANTS	531,933	596,319	624,036	450,235	626,693
TOTAL REVENUE	**$ 535,053**	**$ 599,122**	**$ 624,036**	**$ 454,235**	**$ 626,693**

CITY ATTORNEY
DEPARTMENT ALL FUNDS

REVENUE BY CLASSIFICATION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
CHARGE FOR SERVICE	$ 3,120	$ 2,803	$ -	$ 4,000	$ -
FINES AND FORFEITURE	53,084	47,573	46,000	52,000	46,000
INTERGOVERNMENTAL	143,149	104,973	160,000	148,000	270,000
INVESTMENT EARNINGS	(183)	(4)	-	235	-
TRANSFER IN	335,883	443,777	418,036	250,000	310,693
TOTAL REVENUE	**$ 535,053**	**$ 599,122**	**$ 624,036**	**$ 454,235**	**$ 626,693**

Budgeted Expenditures:

CITY ATTORNEY
DEPARTMENT EXPENSE BY FUND

EXPENSE BY FUND	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
GENERAL FUND	$ 2,346,529	$ 2,474,916	$ 2,924,845	$ 2,700,032	$ 3,423,409
CITY ATTORNEY GRANTS	531,706	597,731	618,394	441,458	623,773
TOTAL EXPENDITURES	**$ 2,878,235**	**$ 3,072,647**	**$ 3,543,239**	**$ 3,141,490**	**$ 4,047,182**

CITY ATTORNEY

DEPARTMENT ALL FUNDS BY CLASS

EXPENSE BY CLASSIFICATION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 2,062,772	$ 2,281,468	$ 2,593,319	$ 2,394,789	$ 3,266,115
OPERATIONS AND MAINTENANC	479,580	347,401	531,884	328,665	470,374
TRANSFERS	335,883	443,777	418,036	418,036	310,693
TOTAL EXPENDITURES	**$ 2,878,235**	**$ 3,072,646**	**$ 3,543,239**	**$ 3,141,490**	**$ 4,047,182**

Staffing:

CITY ATTORNEY
STAFFING AUTHORIZATION

CITY ATTORNEY POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
CITY ATTORNEY	1.0	1.0	1.0	1.0
ASSISTANT CITY ATTORNEY	1.0	1.0	1.0	1.0
CHIEF DEPUTY CITY ATTORNEY	-	-	-	1.0
DEPUTY CITY ATTORNEY	6.0	8.0	8.0	7.0
VICTIM WITNESS SPECIALIST	1.0	2.0	2.0	3.0
LEGAL SECRETARY	1.0	1.0	1.0	1.0
PARALEGAL	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT II	3.0	3.0	3.0	5.0
TOTAL	**14.0**	**17.0**	**17.0**	**20.0**
LEGAL GRANT POSITION				
VICTIM WITNESS SPECIALIST	3.0	3.0	3.0	3.0
ADMINISTRATIVE ASSISTANT	-	-	-	-
DEPUTY CITY ATTORNEY	2.0	2.0	2.0	3.0
TOTAL	**5.0**	**5.0**	**5.0**	**6.0**
TOTAL CITY ATTORNEY	**19.0**	**22.0**	**22.0**	**26.0**

Library

Library Department

Current Year Department Budgeted Expense Total:

$5,149,706

Change from Prior Year:

$418,753

Overall Budget Justification:

The FY25 operating budget for the Library Department is $5.1 million. This is an increase of $418,753 from the previous year, comprised mostly of payroll COLA and benefits, three additional staff positions ($148,138), and O&M increases. The largest portion of the O&M increases stem from City cost allocation/interdepartmental charges and uncontrollable costs such as insurance ($105,007), utilities ($17,112), and small increases in maintenance contracts ($39,615), supply costs, etc. All other costs are earmarked for one-time needs this fiscal year in anticipation of lower tax values next year.

New or Expanded Programs:

Library Express Lockers

The Library continues to evolve to meet the ever-changing needs of patrons, community partners, and professionals in the community. To date, the Library has implemented three (3) Library Express Lockers to create 24/7 access to library materials for all patrons. Locker #4 is scheduled to be installed in late spring 2024. With the implementation of two more lockers, an additional staff member is required to fulfill the operational plan of servicing the lockers six days a week. Funding for locker #5 is underway with an anticipated installation date sometime in FY26. (The Billings Public Library remains the only library in the state to implement this type of delivery system to patrons.)

Co+Lab

In the last decade, the TECH Lab has been a resource for engaging teens and fostering STEM education. However, rapid technological advancements have rendered once state-of-the-art equipment and the static layout of the space outdated. The library has transformed this space into a Co+Lab that addresses the needs of all generations regarding collaborative learning and innovation. The library's Friends of the Library (FOL) and Billings Public Library Foundation (BPLF) have underwritten all costs for furniture and technology upgrades for this space. The Library's investment is to add another staff member to meet these new demands while continuing to focus on the importance of servicing the teen populace.

Technology Expansion

With both of the aforementioned endeavors, the Library has significantly increased its technological offerings and capacities that require a third staff addition for this purpose. In addition to the duties of servicing the technological needs in these previously described modalities, this staff member will also be the direct liaison to the FOL and BPLF for their technology needs, and will continue servicing hotspots and increasing capacity for the library's Memory Lab. (Both the FOL and BPLF are housed in the library and give approximately a combined $100,000 annually to the library.)

Budgeted Revenue:

CITY-COUNTY LIBRARY FUND
OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 4,000,822**	**$ 4,395,910**	**$ 4,778,915**	**$ 4,925,758**	**$5,044,262**
REVENUE:					
CITY TAXES	$ 1,256,370	$ 1,286,309	$ 1,322,239	$ 1,368,479	$1,548,826
FEDERAL GRANT	-	-			
COUNTY PROPERTY TAX	1,202,098	1,234,448	1,270,233	1,500,000	1,419,020
STATE GRANTS/AID	2,247	2,252	2,000	2,125	2,200
STATE REIMBURSEMENTS	529,910	544,815	410,167	424,710	440,702
CHARGES FOR SERVICE	12,884	15,455	14,650	15,405	15,370
FINES & FORFEITURES	12,589	15,655	15,000	15,700	15,100
INTEREST ON INVESTMENTS	(53,220)	97,413	23,500	115,500	98,300
DONATIONS/CONTRIBUTIONS	14,927	13,183	87,500	73,500	93,490
TRANSFER FR GENERAL FUND	1,127,533	1,144,540	1,196,458	1,198,831	1,392,818
SALE OF SURPLUS EQUIP	-	56	50		50
MISCELLANEOUS	95,258	81,208	32,450	133,510	86,500
TOTAL REVENUE	**$ 4,200,596**	**$ 4,435,334**	**$ 4,374,247**	**$ 4,847,760**	**$5,112,376**

Budgeted Expenditures:

CITY-COUNTY LIBRARY FUND
OPERATING BUDGET

EXPENSE BY CLASSIFICATION

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 2,412,504	$ 2,439,881	$ 2,732,811	$ 2,696,681	$ 3,108,666
OPERATIONS AND MAINTENANCE	1,356,134	1,421,900	1,970,483	1,997,699	2,007,408
CAPITAL	-	-	5,000	10,000	-
TRANSFERS	36,869	43,705	22,876	24,876	33,632
TOTAL EXPENDITURES	**$ 3,805,507**	**$ 3,905,486**	**$ 4,731,170**	**$ 4,729,256**	**$ 5,149,706**

Staffing Changes:

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
DIRECTOR OF LIBRARY	1.0	1.0	1.0	1.0
ASST. LIBRARY DIRECTOR	1.0	1.0	1.0	1.0
LIBRARY SVCS SPEC III	2.0	2.0	2.0	2.0
LIBRARIAN	11.0	11.0	11.0	13.0
LIBRARY & FACILITY COORD	1.0	1.0	1.0	1.0
LIBRARY TECHNICIAN	1.0	1.0	1.0	1.0
LIBRARY SVCS SPEC IV	2.0	2.0	2.0	3.0
LIBRARY SVCS SPEC II	9.8	9.8	9.8	9.8
FACILITIES MAINT SUPPORT II	2.0	2.0	2.0	2.0
FACILITIES MAINT SUPPORT I	1.0	1.0	2.0	2.0
LIBRARY INFORMATION SYSTEMS COORDINATOR	1.0	1.0	1.0	1.0
CIRCULATION MANAGER	-	1.0	1.0	1.0
LIBRARY SVCS SPEC I	-	-	-	-
TOTAL	**32.8**	**33.8**	**34.8**	**37.8**

Department Goals:

Goal: Sustain evolving services based on the expectation that they will become the standard.

Action: Create, revise, and/or discontinue current service models to all City/County demographics in order to implement best practices, serviceability, and fiscal stewardship.

Outcome: Continuation of servicing all residents of Yellowstone County.

Goal: Preventative Maintenance Plan

Action: Continue the implementation and refinement of a preventative maintenance plan for the library building's systems and structure, while continuing to meet the LEEDs Platinum requirements.

Outcome: A designated plan and funding to maintain the library and its systems. Maintaining the library by updating/replacing systems and equipment at the end of their life cycle will ultimately save the library additional repair costs that would occur if these items were not maintained/replaced timely.

Municipal Court

Municipal Court

FY 2025 Department Budgeted Expense Total:

Municipal Court: $2,119,094

Court Grants: $523,826

Change from Budget FY 2024:

Municipal Court: $116,959

Court Grants: $(24,001)

Overall Budget Justification:

The Billings Municipal Court is a Court of Limited Jurisdiction and processes misdemeanor cases within the City of Billings. The court processes over 15,000 citations per year and over 25,000 hearings per year, making it one of the largest courts in the State of Montana.

The Municipal Court budget consists of two divisions: the Judicial Division and the Receipts and Records Division. The Judicial budget funds two Municipal Court Judges, two Judicial Assistants, and four Bailiffs. The Receipts and Records budget funds one Municipal Court Administrator, seven Account Clerk II's, one Sr. Courtroom Collections Clerk, one Courtroom/Collections Clerk, and one Civil Infractions/Filing Clerk. Total of 19 full-time positions.

The personal proposed budget shows an increase of $240,375 for FY 25. The increase is due to the full-time addition of three PSML staff additions, Merit, and COLA increases.

O&M proposed budget shows a decrease of $123,416. The decrease is due to the one-time cost of the Court Efficiency study being included in the FY 24 budget. FY 25 O&M does include increases for internal services cost projections and one-time operational costs for New City Hall.

Billings Adult Misdemeanor Treatment Court (BAMTC) consists of three specialty courts: Drug Treatment Court, DUI Treatment Court, and Co-Occurring Treatment Court. These courts are 100% funded by Federal Grants and secured by the Billings Municipal Court. The grant proposed budget is $523,826 for FY 25.

The grants are reflected below under Municipal Court Grants. The grants fund 2 full-time positions, and one part-time position. Court grants are used to aid offenders in treatment of mental, drug, and/or alcohol related ailments to become contributing citizens of the community and to reduce the chance of repeat-offending.

FUND 0100-12000

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$1,101,724	$ 1,169,784	$ 1,412,677	$1,299,288	$1,653,052
OPERATIONS AND MAINTENANCE	281,850	325,559	589,458	465,000	466,042
TOTAL EXPENDITURES	**$1,383,574**	**$ 1,495,343**	**$ 2,002,135**	**$1,764,288**	**$2,119,094**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
MUNICIPAL JUDGE	1.5	1.5	2.0	2.0
MUNICIPAL COURT BAILIFF/CLERK	3.0	4.0	4.0	4.0
ADMININSTRATIVE SUPPORT II	1.0	1.0	2.0	2.0
COURT ADMINISTRATOR	1.0	1.0	1.0	1.0
ACCOUNT CLERK II	7.0	7.0	7.0	7.0
TREATMENT COURT SUPPORT SPEC	0.8		-	-
CIVIL INFRACTIONS/FILING CLERK	.	1.0	1.0	1.0
SR COLLECTION CLERK	-	1.0	1.0	1.0
COLLECTION CLERK	1.0	1.0	1.0	1.0
SUBTOTAL MUNICIPAL COURT	**16.3**	**17.5**	**19.0**	**19.0**
GRANT POSITION:				
TREATMENT COURT COORD/MGR	0.8	0.8	1.0	1.0
TREATMENT COURT COORD	1.6	1.6	2.0	2.0
TOTAL MUNICIPAL COURT	**18.7**	**19.9**	**22.0**	**22.0**

MUNICIPAL COURT GRANTS
OPERATING BUDGET

FUNDS 2450-2480, 7370-7380

	ACTUAL FY 22	ACTUAL FY 22	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 48,439**	**$ (56,487)**	**$ (32,050)**	**$ 12,606**	**$ 2,384**
REVENUE:					
INTER-GOVERNMENTAL	$ 254,341	$ 451,369	$ 547,827	$ 375,000	$ 523,826
CHARGES FOR SERVICE	1,028		-	-	-
INTEREST	25	3	-	61	-
TOTAL REVENUE	**$ 255,394**	**$ 451,372**	**$ 547,827**	**$ 375,061**	**$ 523,826**
EXPENDITURES:					
PERSONAL SERVICES	$ 161,835	$ 144,165	$ 197,514	$ 180,283	$ 213,618
OPERATION & MAINTENANCE	198,485	238,114	350,313	205,000	310,208
TOTAL EXPENDITURES	**$ 360,320**	**$ 382,279**	**$ 547,827**	**$ 385,283**	**$ 523,826**
FUND BALANCE ENDING	**$ (56,487)**	**$ 12,606**	**$ (32,050)**	**$ 2,384**	**$ 2,384**
LESS:					
RESTRICTED	(56,487)	12,606	(32,050)	2,384	2,384
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Parks & Recreation & Public Lands

FY25 Budget Overview

Department: Parks and Recreation Department

Overall Budget Justification:

The FY25 proposed budget for the Parks and Recreation Department will focus on the continuation of providing safe and enjoyable programs, services, and facilities that enhance the community's quality of life. The proposed budget reflects some increases in seasonal wages and inflationary adjustments for goods and services to maintain our current level of service. Our proposed FY25 budget will continue to focus on the Department's ability to improve safety and increase recreational opportunities for the community.

Overall Budget Justification: Administration

The Administration Division consists of the Parks and Recreation Director, Project Manager, Project Manager/Asset Coordinator, Community Outreach and Engagement Coordinator, Administrative Support II, and Customer Service Coordinator. Major functions include budget management, customer service and guidance, park planning and development, project and asset management, volunteer coordination, public outreach and communication, awareness campaigns, and direction for the whole department.

New or Expanded Programs: Administration Division

- Consultant Services in Parks Programs Fund ($120,000) The PRPL Comprehensive Plan needs updating, the National average for the life of a master plan is 5 years. The current Plan was completed in 2017 and completing a new plan will take until 2025 to complete. There has been a lot of change in the view of Parks and Recreation and the economy over those 8 years.
- Consultant Services ($35,000) In order to evaluate Park programs and quantify Park usage accurate use data is necessary. Technology advancements now allow cellphone tracking information to be used to accurately determine use or attendance. Very difficult to prove how busy Parks are or how well attended an event is without a method of obtaining those counts.

Overall Budget Justification: Parks Division

The Parks Division consists of three sections: Parks, Cemetery and Forestry /Natural Lands. The Parks Division has 24 full time staff: Parks Superintendent, Parks Supervisor, Cemetery/Parks Supervisor, Forester, Arborist, a Parks Mechanic, and 18 Equipment Operators. During the summer months, over 42 seasonal employees join the team and are spread throughout the city parks. Park maintenance covers park amenities including 5 spray grounds, 2 wading pools, over 40 playgrounds, 24 picnic shelters, 24 restrooms, over 40 miles of hard surface trails, more than 10,000 trees, 1,200 acres of natural areas and one cemetery. Safe and clean parks for the community are a major focus is to ensure a great space to enjoy and recreate.

Continued training and certifications are vital to maintaining the parks. Currently, four staff members are Certified Playground Safety Inspectors with another four being certified this spring of 2024. There are eight staff that hold State of Montana Certified Pesticide Applicator Licenses, with another seven being certified this spring of 2024. Through our commitment to safety, all playgrounds are maintained to meet the Consumer Safety Performance Specification for Playground Equipment for Public Use, all trees are maintained to ISA standards and all pools and splash pads are inspected annually to comply with

state and federal regulations. Additionally, the Parks Division facilitates events ranging from corporate functions to graduation parties.

Park Maintenance provides the Management and maintenance of approximately 2,716 acres of parkland consisting of developed (1,255 acres), undeveloped (248 acres), and natural area (1,213 acres), green space and greenway parks throughout Billings. The Division manages and maintains approximately 420 acres of land that we do not own but manages as open space for public access and use.

Urban Forestry /Natural Resources plans, coordinates, and carries out the enforcement of Billings Municipal Codes, Chapter 25, Ordinances regarding tree care and maintenance within the City Limits of Billings. Responsibilities include planning, developing, and implementing comprehensive Urban Forestry and Natural Resources programs development and management of grants, contracts and in-house projects in developed parks, natural area park lands, public open space and other public facilities and properties. Programs include park tree management and maintenance, horticulture programs, tree inventories, GIS mapping, tree and landscape installations, natural resources management, nuisance and noxious weed management and other citywide vegetation management programs. Over 9,400 park trees are managed and maintained, valued at almost 28 million dollars, which provides an estimated $129.73 in environmental benefits each year per tree.

Cemetery staff maintain 65 acres of parkland for the use as a cemetery. Family of many of the 26,000 individuals buried in the cemetery contact Cemetery staff every year for grave locations, as well as genealogical and general information. In addition, staff assists families with the burial of their loved ones. Staff work with community organizations to hold community memorial events in the Cemetery.

New or Expanded Programs: Parks Division

- Temporary Wages ($82,600) This increase is to provide a $1.00/hr. increase for Parks seasonal staff. Wages are currently budgeted at FY22 levels. In that time, Parks increased wages to attract employees and absorbed the difference with no additional funding. At the current proposed starting rate of $17.50/hr., there will not be sufficient funding to hire the required number of seasonal employees.
- FICA ($44,568) Currently benefits for temporary employees are not budgeted. This amount covers unemployment, Industrial Accident, FICA, and Medicare based on the proposed temp wage budget of $533,760 x 8.35%.
- Janitorial Supplies ($3,000) Cover increase costs of cleaning supplies and toiletries for Park restrooms.
- Clothing and Uniforms ($1,830) Clothing allowance for 3 additional FTEs, Parks Supervisor, Equipment Operator, and Arborist.
- Other Operating Supplies ($4,000) Cover increase costs of materials and supplies used in all parks.
- Motor Vehicle Parts ($7,000) Cover increase costs of parts for repairs to park vehicles. Additional costs for accessories and parts including snowplows, utility boxes, and safety beacons.
- Mach/Equip Parts ($5000) Price increase of repair parts for mowers, tractors, sprayers, UTV's, and other equipment.
- Irrigation Parts and Supplies ($8,000) Cover increase costs of parts and supplies for irrigation repairs. Major manufacturers including Rainbird announced a price increase to all vendors for this next season.
- Building/Equipment Maintenance ($7,000) Building infrastructure is aging throughout the parks system. Staff is making more repairs annually to maintain the integrity of facilities.

- Phone ($1,440) Phone allowance for three additional full-time employees (Parks Supervisor, Equipment Operator, Arborist).
- Grounds Maintenance ($4,000) Increase is to cover price increases for fertilizer, mulch, compost, and pesticides.
- Other Repair/Maintenance ($141,000) Three new ½ trucks for additional full-time employees ($47,000 x 3).
- Temporary Wages ($7,520) Increase to provide $1.00/hr. increase for seasonal wages assisting with retention and recruitment of seasonal employees.
- Temporary Wages ($33,600) High School baseball is being implemented by SD2 and will be using City Parks for their ball fields. A minimum of two (2 x $17.50hrx960hrs season) additional seasonals to create a field crew is required. Crew will travel between parks dragging fields, dressing mound and home plate areas, and other daily maintenance activities. Parks is currently negotiating with SD2 for expense reimbursement back to the city.
- FICA ($11,863) Currently benefits for temporary employees are not budgeted. This amount covers unemployment, Industrial Accident, FICA, and Medicare based on the proposed temp wage budget of $142,080 x 8.35%.
- Other Operating Supplies ($19,500) Additional costs of upgrading #1675 Ditch Witch trencher in approved FY25 ERP to a Vac-Trailer.
- Mach/Equip Parts ($5,000) Cover cost increases for mower, snowplows, tractors, and other equipment.
- Playground Repair Parts ($5,000) Increase costs of all repair parts and the additional playground at Castle Rock.
- Ground Maintenance ($5,000) This increase is to cover the additional costs of fertilizer, compost, and pesticides. Also, will provide additional maintenance in parks being used as sports fields.
- Maintenance Services ($75,000) High School baseball is being implemented by SD2 and will be using City Parks for their ball fields. Fields currently are not up to high school standards and require upgrades to be ready for practice and games. Parks is currently negotiating with SD2 for expense reimbursement back to the city. Location of fields identified for high school use are Centennial, Central, Stewart, Clevenger, and Optimist. Work to be done includes replacing fencing, infield material, re-build pitching mounds and home plate, bull pen warm up areas, remove lips and edges along infield/outfield line, turf maintenance with top dressing and aerating, grading, and re-sodding as necessary.
- Irrigation Pump/Water Service Repair/Maintenance ($5,000) Upgrade aging pumps, water meters, and backflows to increase water/energy efficiency.
- Other Contract Services ($26,724) Additional inflation costs of 16’ mowers #3615 and #3616 ERP replacements ($13,362 x 2 mowers).

Total New Program Request Package for Park Division - $372,681

New or Expanded Programs: Cemetery Division

- Temporary Wages ($14,140) This increase would allow the Cemetery to offer a $1.00/hr. increase for seasonal wages. The Cemetery division increased wages in previous years to attract employees. The difference was absorbed with no additional funding. At the current proposed starting rate of $18.50/hr., there will not be sufficient funding to hire the required number of seasonal employees.

- FICA ($4,448) Currently benefits for temporary employees are not budgeted. This amount covers unemployment, Industrial Accident, FICA, and Medicare based on the proposed temp wage budget of $53,280 x 8.35%.
- Clothing and Uniforms ($610) Clothing allowance for additional full-time Admin I position.
- Building/Equipment Maintenance ($10,000) Replace and upgrade workshop heaters with new high efficiency units. Estimated to save approximately $1,200 annually in energy costs. Staff works in the shop during the winter months, stores equipment, and keeps any freezable items inside.
- Cemetery Curb/Containers/Vaults ($25,500) Additional vault purchases to sell for burials. Expenses to be offset by revenue from vault sales.
- Ground Maintenance ($10,000) This will fund Section 15 development which is unirrigated with no grave sites. New underground irrigation and seeding would be installed. Developing an additional 1.5 acres over the next three years will allow the cemetery to have developed graves to sell when the existing supply is sold out in approximately 5 years.

Total New Program Request Package for Cemetery Division - $60,250

New or Expanded Programs: Forestry Division

- Temporary Wages ($16,520) Forestry seasonal wage increase of $1.00/hr. Wages are currently budgeted at FY22 levels. The Forestry division increased wages to attract employees and absorbed the difference with no additional funding. At the current proposed starting rate of $18.50/hr., there will not be sufficient funding to hire the required number of seasonal employees.
- FICA ($5,930) Currently benefits for temporary employees are not budgeted. This amount covers unemployment, Industrial Accident, FICA, and Medicare based on the proposed temp wage budget of $71,040 x 8.35%.
- Machine/Equipment Parts ($3,000) Make additional repairs to equipment damaged during weed abetments for Code Enforcement.
- Ground Maintenance ($2,000) Treat additional trees and area with fertilizer, mulch, and pesticides.
- *USDA Grant 7740-51850-407840 ($1,000,000) United States Department of Agriculture grant expenses for tree planting, pruning, and maintenance in qualifying areas. Grant revenue will offset with no impact to the General Fund.
    a. Wages Project Manager ($74,160) Hire a new full-time employee as Project Manager for the duration of the grant funding (3-5 years). Wages and benefits will be paid from the grant funding.

Total New Program Request Package for Forestry Division - $27,450 *(USDA Grant omitted)

Overall Budget Justification: Recreation Division

The Recreation Division FY25 budget request of $2,011,200 ($240,000 more than FY24, not including seasonal wage benefits) is comprised of seven full-time employees: one Recreation Superintendent, three Recreation Specialists, one Recreation and Wellness Specialist, one Recreation and Wellness Support and one Maintenance Worker at the Community Center. To assist in providing recreation programs and services to the Billings community the Recreation Division employs as many as 250 seasonal/temporary staff annually. With all of the recreational opportunities available to our

community and the increase in programs offered, we have budgeted an estimated $1,127,000 in revenue for FY25, which is 56% of the overall requested budget for the Recreation Division.

Our focus is providing quality year-round recreational opportunities for all children, teenagers, adults, and seniors, in an effort to connect with as many families as possible and to help reduce crime. Our goal is to improve the social, emotional, and physical well-being of all who participate in our programs.

In FY25, you will see new and expanded program requests to increase our activities that connect with more families through our new Rec2U program, connect with more children through our Vacation Station Camps, connect with teenagers through our eSports Center, Jr. Park Board, after school programs at all middle schools, and connect with more seniors with our expanded wellness programs at multiple locations.

New or Expanded Programs: Recreation Division

Inflation Adjustments

- Inflationary Adjustment for Pool Chemicals and Supplies – $9,000 (ongoing). We continue to see increases in pool chemicals, cleaning supplies, first aid supplies, and water testing systems. This request also includes ongoing costs from the installation of internet to connect to City Network and security systems.
- Seasonal Wage Increase for Aquatics Staff – $10,500 (ongoing). Increase hourly wage rates by $0.50 for summer seasonal aquatic staff to be competitive in the local economy and with other similar service providers in Billings. With the current hourly pay rates, it is often difficult to attract enough qualified applicants to fill key aquatic staff positions. Without qualified lifeguards, swim instructors and supervisors, the level of aquatics service that PRPL is able to provide to our community will decline. Without aquatic staff, we will have to consider reduced pool hours or facility closures.
- Seasonal Wage Increase for Program Staff - $6,500 (ongoing). To remain competitive in attracting seasonal staff for all of our youth, adult and senior recreation programs and activities, we have increased wages by $0.50 on average.

Extended Summer Season

- Bonus Weeks Supplement for Aquatics - $25,000 Wages (one-time) and $5,000 Supplies (one-time). The two-week extension to the summer due to the start of the school year being pushed back to September 3rd. The majority of this amount will contribute to payroll costs for staffing during this two-week period. There will be a need to provide recreational swimming despite anticipated staff shortages during that timeframe. Our plan is to offer swimming through Labor Day Weekend.
- Bonus Weeks Supplement for Camps - $8,000 Wages (one-time) and $2,000 supplies (one-time). The two-week extension to the summer due to the start of the school year being pushed back to September 3rd. The majority of this amount will contribute to payroll costs for running the camps during this two-week period. An estimated offsetting revenue of $20,000 would result in a potential bottom line of around $10,000 in net income. There will be a need to provide as much programming as possible despite anticipated staff shortages during that timeframe. Our plan is to offer as much variety as possible between specialty camps and day-long camps as long as adequate staffing can be attained to run these camps as planned.

Efficiency / Safety Improvements

- Vermont Systems Mobile App costs - $3,900 (ongoing) and $2,000 (one-time). It offers custom mobile app features specifically for parks and recreation departments without the need for developers to make changes or updates or a custom app price. Seamless integration means the WebTrac App will always be updated and ready for patrons to connect.
- RecTrac Elevate Registration Audit – $2,500 (one-time). Rec-Trac Elevate starts with an audit of your system. Our team of experts will evaluate your current setup and processes to identify areas to optimize your use of RecTrac and WebTrac. With the audit creating a baseline, we work with your team to identify critical areas that will deliver the most improvement and value to your department and patrons. Then we create and implement a training schedule to ensure that those that need the information have the tools to execute the plan.
- Auto Pulse Resuscitation System – $6,750 (one-time). *This is a late arriving request from our Aquatic Staff. It was not included in the requested FY25 budget.* Automated Chest Compression System is a unique, non-invasive cardiac support pump that moves more blood, more consistently than is possible with human hands. Easy to use and battery operated, its load distributing LifeBand® squeezes the entire chest. As a result, victims receive consistent, high-quality compressions that deliver improved blood flow. The Auto Pulse also minimizes time where compressions are not traditionally received, such as during transporting or while changing tiring rescuers. It also allows rescuers to provide compressions while performing other life-saving activities. Consistent, uninterrupted compressions during cardiac arrest. The Auto Pulse delivers improved blood flow without interruptions of fatigue and provides hospital and ambulance-based care-givers better access to the patient resulting in the possibility of improved survival for cardiac arrest victims. In fact, it has been shown to double survival to hospital discharge.

New and Expanded Activities (Specifically for Teenagers)

- After School Programming for Middle School Aged - $10,000 (ongoing). Billings Parks and Recreation would like to partner with School District #2 to help facilitate new after school programs starting in the fall of 2024. We would like to rely on the expertise of local educators to design after-school programs of their choice and help fill these programs through registrations with our department. Parks and Rec would also like to help with funding these programs through small registration fees and/or possible grants and funding requests. These fees and/or grants could help with costs of equipment needed for the program as well as paying the instructor for their time and effort. Recreation would have the full intension of making these programs affordable for as many students as possible.
- Junior Park Board - $10,000 (ongoing). The Recreation Division would like to create a Jr Park Board program with local high school aged students. The goals of the program would be to work with young leaders in our community to solve the lack programming issues and work with these students to create a yearly event of their design in one of the city's many parks. We envision Jr Park Board running during the school year and meeting once per month the same as our Park Board does. The funding for this program being used for meals at our meetings and the event that these students would like to design. Seeking out other funding, grants, partnerships, and/or donations within the community would also be a priority for this group. We foresee this board having 10-15 members who will be leading the way for teens to take ownership of our parks system in a positive way now and into the future, and to help contribute to the overall public safety in the city of Billings.

- eSports Center - $22,000 (one-time) and $8,000 (ongoing). Electronic Esports is a vastly growing trend in Parks and Recreation departments and centers throughout the country. Currently, there are several colleges and high schools in the state of Montana that offer some type of Esports team or gaming center that bring people joy, provide mental stimulation, provide stress relief, bring different people together, and create a feeling of community. Billings offers nothing in the world of Esports and is a very untapped recreational program in our area/region. The ability to open a "gaming center" that would be a public facility open for free play or to host small tournaments/leagues, would allow us to connect with hard-to-reach audiences (teenagers) and other children/adults unable to participate in traditional sports, whether it be due to a disability, overstimulation, or pressure. It also provides physical and mental activity with (multigenerational) socialization benefits. Moreover, it allows the capability to utilize and maximize facility usage as well as generate revenue through facility rentals, participant fees for camps/tournaments, facility memberships, or sponsorships.
- eSports Center Network - $2,300 (ongoing). Funds used to implement and provide a 2G network for speeds required to operate an eSports Center.

New and Expanded Activities (Specifically for Children and Families)

- Vacation Station Camps - $8,000 Wages (ongoing) and $2,000 supplies (ongoing). Request to expand programming, including day camps, during school district vacations/holidays such as spring break and Christmas.
- Rec2U Mobile Recreation Program - $17,000 Wages (ongoing) and $3,000 supplies (ongoing). Expanding the program to 8 parks during the week with potential special events. Three part-time staff in addition to the coordinators' wages would total around $17,000 of the budget pertaining to payroll costs. The additional $3,000 would be necessary for a variety of daily/weekly recurring costs for the program such as snacks, water, games, arts, and crafts throughout the 8-week period. The overall goal of this program is to provide free programming to underserved youth of our community by providing a safe and fun environment where children of all ages can enjoy the park space Billings have to offer for about an hour at eight locations. Billings is far behind the national trends regarding offering free programming to underprivileged youth, therefore growing this program is vital in positively impacting the public safety issues that continue to be problematic across Billings.

New and Expanded Activities (Specifically for Seniors)

- Senior Fall Prevention Program - $7,000 Wages (ongoing) and $3,000 supplies (ongoing). We are requesting special funds for starting New Fall Prevention Classes. We are training with the State Department of Health on 2 different fall Prevention programs. They both fall under evidence-based programming and the state will provide free training and support. Most of the classes being offered are at a very low to no fee as it is a way to help give seniors access to programming to prevent falling. St. Vicent Healthcare is offering these programs for free. Being able to provide programs that can help our seniors age in place with grace. Falls are very costly for the senior and for the community due to the number of resources necessary to provide care. Nearly, one out of three Montanans over the age of 65 fall each year. Falling is not a normal part of aging. We will be working to put in for increase in funding through state to help offset the costs and help purchase equipment for the classes. We are currently looking into Silver Sneakers which is a benefit many seniors have through their Medicare. This potentially could offset their costs and help increase accessibility to classes. There are many regulations and requirements to apply. We will continue to update as we know more.

- Senior Program Expansion - $20,000 Wages (ongoing) and $7,500 supplies (ongoing). This includes seasonal staffing and 13 more program offerings a week which increases the amount of temp. wages needed. These programs include expanding at the Adult Resource Alliance two locations (Heights and Westend) and expanding into faith-based locations (King of Glory). This is based on a self-sustaining model.

Program Staff Raise

- Recreation Specialist Grade Increase – $23,562 wages (ongoing). Request to increase the grade of the Recreation Specialists from M72 to M80. To assist in public safety and to help to combat criminal activity, the programs offered by the Recreation Division continue to increase and the demands and expectations for more activities for youth, teens, adults, seniors, and families intensifies. These expectations and their capacity for growth has dramatically increased the requirements placed on the Specialists. Currently, the Specialists are asked to provide programs and services ranging from swimming pool maintenance to managing activities for special needs children and adults. Their focus is to enhance the lives through recreation, wellness, and educational activities for as many children, teenagers, adults, and seniors as possible.

Total New Program Request Package for Recreation Division - $220,762

Department Goals:

The goals for the Parks and Recreation Department continue to be providing safe and enjoyable programs, services and facilities that enhance the community's quality of life.

The Department continues to highlight safety as our number one goal. This includes park and trail users to anyone who enrolls into one of our many programs. The Parks Division continues to look into ways the design and maintenance of the landscape can make users safer, from better management techniques to well-designed shrub beds. The Department's Police officer continues to have a large impact on safety in the parks and the programs offered, from informing the next shift of potential problems to meeting with the various programs to better understand their security needs and his role in that.

To assist in the pursuit of improved public safety, the Recreation Staff will provide many youth, teenagers, adults, and seniors with a safe and healthy outlet to pursue recreation, helping to reduce criminal activity.

PARKS RECREATION AND PUBLIC LANDS DEPARTMENT REVENUE

REVENUE BY FUND

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
GENERAL FUND	$ 1,418,507	$ 1,455,218	$ 1,701,100	$ 1,480,000	$ -
PARK DISTRICT 1	3,429,165	3,781,224	3,865,482	3,802,610	10,041,898
PARK MAINTENANCE DISTRICT	1,135,067	1,312,681	1,361,036	1,430,000	1,506,637
AMEND PARK	12,550	22,518	27,300	26,000	30,000
BALLPARK DONATION	61,708	23,192	74,500	75,400	80,300
BALLPARK REPAIR FUND	27,963	33,296	32,000	33,000	33,400
CEMETERY IMPROVEMENTS	29,453	24,710	16,500	30,000	24,665
CEMETERY PERPETUAL TRUST	14,560	37,587	23,450	55,500	37,250
DOG PARK CONSTRUCTION	7	111	5,000	140	5,000
PARK CONSTRUCTION	1,414	1,264	600	1,900	3,000
PARKS PROGRAMS	139,502	205,855	167,750	137,000	1,198,260
TOTAL REVENUE	**$ 6,269,896**	**$ 6,897,656**	**$ 7,274,718**	**$ 7,071,550**	**$ 12,960,410**

PARKS RECREATION AND PUBLIC LANDS DEPARTMENT ALL FUNDS

REVENUE BY CLASSIFICATION

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
SPECIAL ASSESSMENTS - PMD	$ 4,278,026	$ 4,889,976	$ 1,348,036	$ 1,355,000	$ 1,464,637
TRANSFER FROM GENERAL FUND	-	-	3,823,482	3,700,000	8,021,100
CHARGE FOR SERVICE	1,437,166	1,443,790	1,699,250	1,558,950	1,920,348
CONTRIBUTIONS/DONATIONS	292,158	145,975	217,500	150,000	1,221,500
INTERGOVERNMENTAL	238,503	104,731	40,000	40,000	40,000
INVESTMENT EARNINGS	(147,018)	230,835	94,850	210,000	211,625
LICENSE AND PERMITS	12,882	9,760	6,000	11,000	6,000
MICELLANEOUS	4,258	3,286	-	1,000	-
TRANSFERS IN	153,921	69,303	45,600	45,600	75,200
TOTAL REVENUE	**$ 6,269,896**	**$ 6,897,656**	**$ 7,274,718**	**$ 7,071,550**	**$ 12,960,410**

PARKS RECREATION AND PUBLIC LANDS
OPERATING BUDGET (GENERAL FUND)

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 3,905,719	$ 4,041,785	$ 4,215,083	$ 4,100,000	$ -
OPERATIONS AND MAINTENANCE	604,825	692,426	703,085	660,000	-
CAPITAL	68,345	72,675	19,345	-	-
TRANSFERS	347,201	109,809	66,973	66,973	8,021,100
TOTAL EXPENDITURES	**$ 4,926,090**	**$ 4,916,695**	**$ 5,004,486**	**$ 4,826,973**	**$ 8,021,100**

PARKS RECREATION AND PUBLIC LANDS
DEPARTMENT EXPENSE (ALL FUNDS)

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 4,240,869	$ 4,399,111	$ 4,661,662	$ 4,300,000	$ 5,009,498
OPERATIONS AND MAINTENANCE	2,937,489	3,224,688	3,737,980	3,100,000	5,340,673
CAPITAL	2,089,976	2,942,117	3,902,896	2,500,000	2,223,641
TRANSFERS	547,480	682,572	442,119	453,869	1,097,458
TOTAL EXPENDITURES	**$ 9,815,814**	**$ 11,248,488**	**$ 12,744,657**	**$ 10,353,869**	**$ 13,671,270**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
DIR. PARKS, RECREATION, PUBLIC LANDS	1.0	1.0	1.0	1.0
PARKS SUPERINTENDENT	1.0	1.0	1.0	1.0
PARKS SUPERVISOR	2.0	2.0	2.0	2.0
ARBORIST	1.0	1.0	1.0	1.0
FORESTER/NAT'L RESOURCE SUP	1.0	1.0	1.0	1.0
EQUIPMENT OPER./MAINT. WORKER	9.0	8.0	8.0	8.0
PARKS MAINT MECHANIC	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT II	2.0	2.0	2.0	2.0
SR. EQUIP. OPER/MAINT. WORKER	6.0	7.0	7.0	7.0
RECREATION SUPERINTENDENT	1.0	1.0	1.0	1.0
RECREATION SPECIALIST	3.0	3.0	3.0	3.0
PARK PLANNER	1.0	1.0	1.0	1.0
PROJECT MANAGER	-	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT I	1.0	1.0	1.0	1.0
COMMUNITY CENTER SUPERVISOR	1.0	1.0	1.0	1.0
VOLUNTEER PROGRAM COORDINATOR	1.0	1.0	1.0	1.0
FACILITIES MAINT SUPPORT II	1.0	1.0	1.0	1.0
COMMUNITY CENTER SUPERVISOR				
TOTAL	**33.0**	**34.0**	**34.0**	**34.0**

PARKS RECREATION AND PUBLIC LANDS
DEPARTMENT EXPENSE

EXPENSE BY FUND

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
GENERAL FUND	$ 4,926,090	$ 4,916,695	$ 5,004,486	$ 5,000,000	$ -
PARK DISTRICT 1	3,628,877	4,447,279	5,590,277	3,500,000	10,038,396
PARK MAINTENANCE DISTRICT	966,172	1,002,503	1,284,867	1,245,000	1,574,623
AMEND PARK	31,253	31,017	90,989	29,000	240,964
BALLPARK DONATION	9,309	19,875	80,759	10,756	110,855
BALLPARK REPAIR FUND	15,073	16,270	30,726	30,726	30,733
CEMETERY IMPROVEMENTS	-	44,240	230,000	193,338	-
CEMETERY PERPETUAL TRUST	1,972	14,853	5,600	5,600	35,200
DOG PARK CONSTRUCTION	-	-	5,000	-	5,000
PARK CONSTRUCTION	80,610	-	65,662	65,662	-
PARKS PROGRAMS	156,458	308,182	26,393	24,500	1,138,752
CAPITAL REPLACEMENT	-	444,474	329,898	320,000	496,747
TOTAL EXPENDITURES	**$ 9,815,814**	**$ 11,245,388**	**$ 12,744,657**	**$ 10,424,582**	**$ 13,671,270**

PARKS RECREATION AND PUBLIC LANDS
DEPARTMENT ALL FUNDS

EXPENSE BY CLASSIFICATION

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 4,240,869	$ 4,399,111	$ 4,661,662	$ 4,300,000	$ 5,009,498
OPERATIONS AND MAINTENANCE	2,937,489	3,224,688	3,737,980	3,100,000	5,340,673
CAPITAL	2,089,976	2,942,117	3,902,896	2,570,713	2,223,641
TRANSFERS	547,480	682,572	442,119	453,869	1,097,458
TOTAL EXPENDITURES	**$ 9,815,814**	**$ 11,248,488**	**$ 12,744,657**	**$ 10,424,582**	**$ 13,671,270**

Planning, Community Services, Zoning & Code Enforcement

Planning and Community Services Department (PCSD)

The PCSD focuses on Quality of Life, Safety, Fairness/Equity, Community Voice, Communication and Education. Our Department initials in our approach to our work also stand for: P-Planning, C-Community, S-Solutions, D-Delivery. The PCSD is made up of three divisions – Code Enforcement, Community Development and Planning. We also provide direct support to the City for its three Urban Renewal Districts and we support the City's Neighborhood Task Forces. The Planning Division serves both Billings and Yellowstone County and our designation as a Metropolitan Planning Organization for Transportation Planning work also requires we work across political boundaries with the City and County. Our activities are public facing in all of our services and that makes excellent customer service a critical pillar in our Department.

Current Year Department Budgeted Expense Total:

$11,808,043

Change from Prior year:

$5,654,028

Overall Budget Justification:

The Planning and Community Services Department (PCSD) FY25 budget is $11,808,043; this is an increase in expenses from FY24 of $5.6m. A significant amount of revenue for FY25 is the Transportation Alternative Program (TAP) Grant for the Stagecoach Trail project. In addition, the ongoing management of CDBG-CV (CARES Act) and HOME-ARP (American Rescue Plan) funding received by the City of Billings from the Department of Housing and Urban Development is a second large revenue source (See summary in Community Development Division section below). The Planning Division, as the only enterprise like Division in the PCSD, continues to maintain reserve levels near the minimum set by City Council.

The large increase in expenses is primarily attributed to the Bike Path Fund for the capital project Stagecoach Trail which is estimated to costs of $5.5 million. Majority of the project is expected to be funded by grants but there is a $605,000 match required from the General Fund, which the City Council approved as part of the latest CIP in December 2023.

In addition to the program changes discussed below, IT and GIS charges are budgeted at $265,661 for FY25 (this includes City and County GIS). While IT costs had increased sharply in the past three years for the Planning and CD Divisions, CD saw a reduction of about $4,000 for FY25 and Planning Division saw the most significant reduction of over $19,000 after some changes to how IT charges and specifically GIS charges are allocated across Departments and Division were made during FY24. Further, modifications to the quantity of some equipment needed at the new City Hall helped

reduce some costs as well. Code Enforcement saw an increase in IT charges, but that was mainly due to the re-allocation of GIS services across all City Departments and removing some charges that had gone to Planning that were actually CE related from past years.

The PCSD utilizes multiple revenue sources to deliver the services it provides to its customers. These varied sources means that there are limits to revenue sharing and mixing across the three PCSD divisions – Code Enforcement, Community Development, and Planning. PCSD revenue is expected to remain about the same in FY25 aside from the stagecoach trail project with expected steady license and application income, the ongoing HUD and FHWA grants, and the Public Safety Mill Levy.

Highlighted Programs:

CDBG-CV Projects Ongoing:

The City of Billings was awarded a Coronavirus Aid, Relief, and Economic Security (CARES) Act allocation to exclusively support coronavirus response. The funding of $909,126 is being used to benefit low-income individuals and families and cannot duplicate local, state, or federal resources.

The City worked with the CD Board and City Council in making a substantial amendment to the Consolidated Plan to allocate CDBG funding for coronavirus response, preparation, and prevention projects. Funding has been allocated for administration and grant awards have been made to The Salvation Army, the Downtown Business Improvement District, Alternatives, Billings Public Schools, and Boys and Girls Club, and for several park improvements across the City. All awards can be viewed online at www.BillingsMT.gov/CDBGcv.

HOME-ARP Application Process in 2025:

The U.S. Department of Housing and Urban Development awarded Billings $1,211,321 in HOME-ARP (American Rescue Plan) funding in 2021 to help provide housing, shelter, and / or services for people: experiencing homelessness; at-risk of homelessness; or fleeing or attempting to flee domestic violence, dating violence, sexual assault, stalking, or human trafficking.

Seven organizations applied for HOME-ARP funding and the Community Development Board will be making award recommendations to the City Council in April/May 2024. Funding must be expended by 2030. Given the cost for housing development, services was deemed the best way to get the funding out to the populations in Billings is it designated for.

Code Enforcement PSML Strategy Implementation:

Code Enforcement goes into FY25 with 5 residential Code Enforcement Officers, two specialized Code Enforcement Officer IIs, updated service areas to create a more equal distribution of workload and enforcement, improved coordination with Municipal Court and City Legal, and critical involvement in the City's new Nuisance Property Team.

Code Enforcement is also updating a number of city ordinances to improve enforcement options. The Division is poised to continue robust implementation of its PSML Strategies in FY25.

Neighborhood Plan and IBL/Hwy 3 Area Plan work Moving Forward:

The Planning Division is under contract to complete two Neighborhood plans in FY25. However, the Division will still need to manage expectations as staffing and funding capacity at this time means updating about one neighborhood plan per year. With approximately 8 existing plans that are all out of date, the time frame to complete them all is still many years.

The IBL/Hwy 3 Area Plan is set to kick off in mid 2024 (early FY25) as is the start of implementation of the MT Land Use Planning Act (SB 382) in FY24 and carrying into FY25 and FY26. The Council provided funding for these efforts in FY24 and this funding will continue into FY25 as these projects are implemented.

These one-time funding of critical planning projects has been positive, but it does not address the need for a long-term, permanent funding source for area and corridor land use plans, neighborhood planning, and comprehensive land use planning as part of the greater solution to quality land use planning in Billings.

Department Staffing and Resources

PCSD Director Allocations

The PCSD Director continues to work with PCSD Division Managers, City Finance and Administration to improve the allocation of the salary, benefits, and expenses of the Director across the PCSD Divisions and three urban renewal districts. While the Director's position has historically been financially attached to the Planning Division, increased allocation from the CE Division still needs to be addressed to better reflect where the position's time and oversight is focused. The $30,900 allocated from CE to the PCSD Director position is still low compared to the time spent supporting the CE Division.

Code Enforcement FTE Recommendation for FY 25

Code Enforcement is requesting an additional full-time Commercial Code Enforcement Officer II in FY25. Commercial properties span the entire city, creating an enormous enforcement area for a single officer to cover thoroughly. A second position would allow the city to better serve its commercial properties, sharing the long list of responsibilities assigned to the commercial officer. Some of these duties include graffiti; marijuana licensing/inspections; massage/spa facility inspections; sign code; business licensing; short term rental licensing; sober living homes; and a variety of other ordinances that apply to commercial properties. We are currently doing many things well, but a second commercial officer would allow us to distribute those resources more effectively to better serve our community.

Community Development Internal Operations FTE Recommendation for FY25

Community Development has been budgeting for a half-time Grants Technician position for many years, although has not had consistent revenue to fill the position. The Grants Technician's responsibilities include overall grants and office management, including records retention, assisting the Division Manager with Consolidated and Annual Action Planning, financial management and data entry in HUD's drawdown IDIS system. Another critical gap that this position would fill is developing policies and procedures for the various HUD programs administered by the CD Division to ensure future staff have road maps of how to operate and administer programs.

Since 2020, the Division's funding level and program responsibility has been tripled, but the division still only has four staff members. Also, since the grant sources are not renewable, and even though the Division had 15% of one grant it could attribute to administration, as an example, the grants still need to be monitored for years and years to come so the administration must be managed over the time period. That means, whatever funding CD received for administration must be focused on that one specific grant for its period. HOME-ARP's expenditure deadline, for example is 2030, so that creates a long time period to manage administration.

Given this administrative allocation challenge, the Division is not able to fund the needed Grant Technician with its grant funds and would need GF support to fill it for FY25 and going forward.

Planning Division FY25 FTE Recommendation

Planning is prioritizing the Neighborhood Planner as a position to try and fill in FY25 to ensure the City will have capacity to continue to support the completion of the West Billings Neighborhood Plan and the Heights Neighborhood Plan, and to ensure the community can move ahead with updates to the other 6 neighborhood plans that need to be addressed. This position would likely be partially funded through the MPO program for Transportation Planning but would also utilize available revenue/reserves from the Division to fully fund it annually.

In addition to the request for an additional FTE, the Division is proposing eliminating the Administrative Support I position. With the move to the Stillwater Building and the proposed layout, this position will no longer be necessary and should be terminated in the FY25 budget. This position was funded between Planning, Code Enforcement, and Building. The employee that occupied this position has retired and there are no plans to fill this position.

Department and City Council Priorities and Goals (adopted April 2022):

Goal: Improve the safety of Billings *(City Council and Department)*

- Implement PSML funded Code Enforcement strategies to improve safety and keep neighborhoods clean
- Continue improving our transportation corridors and infrastructure with continued funding in the FY25 Planning Division Budget for the Active Transportation Planner and Traffic Technician positions, and conducting planning studies and outreach efforts to prioritize SRTS, multi-modal access, and safety programs and projects.

Goal: Implement allocation of CDBG-CV (COVID) and HUD-ARP funding provided to the City of Billings in 2022 and 2023 *(Department)*

- Provide funding support to low income residents and/or though service organizations that support low income residents and families
- Ensure use of funds meet HUD guidelines and requirements

Goal: Improve Communication with our citizens *(Department)*

- Work in coordination with City PIO to:
    - Inform and engage Neighborhood Task Forces
    - Continue application of Social Media Tools, Implementation of Public Participation Plan in Land Use, Zoning and Transportation Planning Projects
- Continue successful utilization of electronic public engagement and meeting tools

Goal: Create a park development program and analyze all park funding to build excellent parks and trails throughout the City *(City Council and Department)*

- Increase trails investments in partnership with City Public Works, PRPL, Billings TrailNet, Big Sky Economic Development, Healthy By Design, and others
- Support opportunities for grants and secure a permanent funding source for grant matching funds and construction of non-motorized transportation investments.

Goal: Regulate medical and recreational marijuana dispensaries/storefronts. Analyze land use and financial impacts of legalized recreational use of marijuana on the City and recommend policy improvements. *(City Council and Department)*

- Regulations were adopted in late 2021 and implementation continues
- Code Enforcement, Finance, Building, Police and Legal are coordinating on license process and complaint response and enforcement

Goal: Stimulate Redevelopment within downtown and other business districts *(City Council and Department)*

- Implement street conversions and better multi-modal access to Downtown

- Use zoning code to support new development and redevelopment for new commercial, residential and mixed use projects
- Participate in Housing Strategy Initiative passed by Council in 2022

Goal: Transportation/Land-Use System Improvements *(City Council and Department)*

- Billings Bypass Corridor Study completed in early 2023
- Construct the Inner Belt Loop (IBL) and Skyline Trail
- Fund evaluation of land use planning and utility extension options for IBL and northern portion of the Billings Bypass corridors

Goal: Define strategy to complete cost of services study to help fund police, fire, parks and transportation infrastructure in partnership with Yellowstone County *(City Council and Department)*

- RFP launched in February 2023
- Contract with consultant in spring 2023 to complete the Study

Goal: Monitor the implementation of Project ReCode in first two years at 4, 7 and 12 month reporting periods *(City Council and Department)*

- Final 12 month reporting concluded in spring 2022
- Proposed Substantive Amendments to the code to Council in Spring 2023

Goal: Begin evaluation and prioritization of Neighborhood Plan updating *(City Council and Department)*

- Applying for State CDBG grant as part of strategy to tackle up to 2 neighborhood plan updates annually
- Identify funding options to further increase capacity for this kind of long range planning program

STAFFING AUTHORIZATION - ALL DEPARTMENTS

POSITION	DIVISION FUNDING	ACTUAL FY 22	ACTUAL FY23	BUDGET FY24	PROPOSED FY25
PLANNING/COMM SERV DIRECTOR	PLANNING	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT I	BUILDING	0.3	0.3	0.3	0.0
	CODE ENFORCEMENT	0.3	0.3	0.3	0.0
	PLANNING	0.4	0.4	0.4	0.0
	TOTAL	**1.0**	**1.0**	**1.0**	**0.0**
COMMUNITY SERVICES MANAGER	CDBG	1.0	1.0	1.0	1.0
COMMUNITY DEV GRANT COORDINATOR	CDBG	3.0	3.0	3.0	3.0
GRANTS TECHNICIAN	CDBG	0.5	0.5	0.5	0.5
CODE ENFORCEMENT CLERK	CODE ENFORCEMENT	1.0	1.0	1.0	1.0
CODE ENFORCEMENT OFFICER	CODE ENFORCEMENT	3.0	3.0	5.0	5.0
CODE ENFORCEMENT OFFICER II	CODE ENFORCEMENT	1.0	1.0	2.0	2.0
CODE ENFORCEMENT MANAGER	CODE ENFORCEMENT	1.0	1.0	1.0	1.0
ACTIVE TRANSPORTATION PLANNER	PLANNING	1.0	1.0	1.0	1.0
ZONING COORDINATOR	PLANNING	1.0	1.0	1.0	1.0
PLANNER I	PLANNING	2.0	2.0	3.0	3.0
PLANNER II	PLANNING	1.0	1.0	1.0	2.0
PLANNING ASSISTANT	PLANNING	1.0	1.0	0.0	0.0
PLANNING CLERK	PLANNING	1.0	1.0	1.0	1.0
PLANNING DIVISION MANAGER	PLANNING	1.0	1.0	1.0	1.0
TRANSPORTATION PLANNER	PLANNING	1.0	1.0	1.0	1.0
TRANSPORTATION PLANNING COORD	PLANNING	1.0	1.0	1.0	1.0
TOTAL STAFF		**22.5**	**22.5**	**25.5**	**25.5**

Budgeted Revenues:

Revenues **(by Class)**

PCSD
DEPARTMENT AND FUNDS

REVENUE BY CLASSIFICATION

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
TAXES	$ 555,899	$ 564,142	$ 508,247	$ 424,992	$ 642,650
LICENSES & PERMITS	83,637	95,507	85,000	106,675	90,000
INTERGOVERNMENTAL	2,050,552	4,263,346	3,447,727	6,158,537	8,398,904
CHARGES FOR SERVICE	516,776	493,768	411,347	436,931	421,075
INVESTMENT EARNINGS	(21,187)	51,021	18,971	107,316	48,678
CONTRIBUTIONS/DONATIONS	85,000	9,070	5,000	16,000	222,000
INTERFUND TRANSFERS	65,000	81,183	379,750	389,750	838,988
FINES AND FORFEITURES	-	-	-	-	500
MISCELLANEOUS	963,228	709,482	650,000	604,407	200,000
TOTAL REVENUE	**$ 4,298,905**	**$6,267,519**	**$5,506,042**	**$ 8,244,608**	**$10,862,795**

PCSD
ALL DEPARTMENT REVENUES

REVENUE BY FUND

FUND NAME	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
GENERAL FUND	$ 40,371	$ 33,250	$ 23,000	$ 19,982	$ 23,000
ANTI-GRAFFITI FUND	-	-	-	-	2,500
BIKE PATH/TRAIL DONATION	84,496	2,104,279	200	2,898,780	5,599,823
CDBG FUND	2,016,320	1,680,964	2,995,279	3,023,934	2,484,466
CITY COUNTY PLANNING FUND	2,157,718	2,449,026	2,487,563	2,301,912	2,753,006
TOTAL REVENUE	**$ 4,298,905**	**$6,267,519**	**$5,506,042**	**$ 8,244,608**	**$10,862,795**

Budgeted Expenditures:

Expenses

(By Class)

PCSD
ALL DEPARTMENTS AND FUNDS

EXPENSE BY CLASSIFICATION

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$2,250,264	$2,516,430	$2,754,341	$ 2,516,871	$ 2,994,075
OPERATIONS AND MAINTENANCE	2,004,311	1,836,363	3,367,098	2,373,381	3,232,563
CAPITAL	182,542	2,696,714	7,000	3,802,715	5,553,800
TRANSFERS	16,759	32,722	25,576	25,576	27,605
TOTAL EXPENDITURES	**$4,453,876**	**$7,082,229**	**$6,154,015**	**$ 8,718,543**	**$ 11,808,043**

PCSD
ALL DEPARTMENT EXPENSES

EXPENSE BY FUND

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
GENERAL FUND	$ 722,168	$ 976,587	$1,111,845	$ 989,625	$ 1,200,866
BIKE PATH/TRAIL DONATION	72,580	2,171,308	-	2,897,140	5,545,000
CAPITAL REPLACEMENT	23,966	-	-	-	-
ANTI-GRAFFITI FUND	-	-	-	-	2,500
CDBG FUND	1,633,018	1,764,786	2,352,554	2,402,488	2,274,289
CITY COUNTY PLANNING FUND	2,002,144	2,169,548	2,689,616	2,429,290	2,785,388
TOTAL EXPENDITURES	**$4,453,876**	**$7,082,229**	**$6,154,015**	**$ 8,718,543**	**$ 11,808,043**

Code Enforcement:

The Code Enforcement Division is funded by the City's General Fund. The Division enforces 22 City codes, including junk vehicles, parking, weeds, nuisances, signage, and right-of-way obstructions. The Division handles an average of more than 3,500 cases per year. The Division provides code enforcement response to citizen concerns on a city-wide basis.

This Division does generate some revenue from parking tickets and weed abatement. However, the parking ticket funds are budgeted within the Parking Division and the weed abatement charges return to the General Fund. Therefore, none of the revenue sources are reflected clearly as a revenue stream for CE operations. CE does not carry reserves called out separately from the General Fund.

Revenue:

$1,200,866

Expenses:

$1,200,866

Additional Notes:

- The CE Division is integral to the City Council's priority to improve the safety of Billings through voter approval of the Public Safety Mill Levy in 2022 and ongoing efforts. The added resources for the Division with passage of the levy adds about $500,000 in additional revenue over the next five years and is helping implement additions of staff and resources. This financial investment is enabling the Division to:
    - Maintain a high compliance rate of 90% or better.
    - Implement and improve proactive nuisance property abatement procedures to efficiently increase neighborhood safety and stability.
    - Continue progression of the multi-discipline nuisance property team to improve neighborhoods.
    - Propose ordinance amendments to increase efficiency and improve accountability.
    - Improve court outcomes and process with Legal staff support
    - Increase outreach and education programs increasing community awareness of city codes through a monthly blog.

Budgeted Expenditures:

CODE ENFORCEMENT

OPERATING BUDGET

GENERAL FUND

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 506,181	$ 743,840	$ 827,126	$ 759,476	$ 888,312
OPERATIONS AND MAINTENANCE	121,912	203,730	261,640	207,070	285,563
CAPITAL	81,028	-	-	-	1,800
TRANSFERS	13,047	29,017	23,079	23,079	25,191
TOTAL EXPENDITURES	**$ 722,168**	**$ 976,587**	**$ 1,111,845**	**$ 989,625**	**$ 1,200,866**

Anti-Graffiti Fund:

On April 8, 2024, City Council unanimously passed a resolution to establish a graffiti reward fund to encourage the reporting of graffiti vandalism and lead to the identification, apprehension, and conviction of graffiti vandals. This fund is also designed to receive donations and court fines to self-sustain. Supplies and materials associated with graffiti abatement may also be paid from this fund.

Revenue:

$2,500

Expenses:

$2,500

Budgeted Revenue & Expenditures:

ANTI-GRAFFITI FUND
OPERATING BUDGET

FUND 2140

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REVENUE:					
ANTI-GRAFFITI:					
FINES AND FORFEITURES	$ -	$ -	$ -	$ -	$ 500
CONTRIBUTIONS/DONATIONS	-	-	-	-	2,000
TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,500**
EXPENDITURES:					
ANTI-GRAFFITI:					
OPERATION & MAINTENANCE	$ -	$ -	$ -	$ -	$ 2,500
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,500**
FUND BALANCE ENDING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Community Development:

The Community Development Division manages federal funding including the U.S. Department of Housing and Urban Development *(Community Development Block Grant and HOME Investment Partnerships program)* and the Corporation for National and Community Service *(AmeriCorps VISTA).* These federal resources pay for personnel wages, benefits, and operations costs to implement homebuyer, home repair, housing development, and poverty-impact programs. Given the limited funds that may be allocated to administration of the HUD programs, $3,500 will be allocated this year to cover the PCSD Director's oversight of the Division.

Community Development receives an annual General Fund allocation to cover rent and parking (FY24 $79,750). The Division also received a one-time $250,000 in 2013 from an SID loan fund reallocation the City Council approved and a one-time $196,500 in 2015 from a South 27th Street property sale. These revolving funds are used for housing projects and more than 40 families have been assisted with home ownership / repair projects to date.

The Division does not carry reserves, but federal funding and affiliated loan repayment revenues can be carried over from one City Fiscal Year to the next. The Division experienced significant loan repayment activity in 2021 and 2022 due to the increase in home values in Billings. This is a positive in terms of having program income to re-allocate in services, but HUD annual expenditure deadlines also make it challenging to meet expenditure requirements. Further discussion of the CDBG-CV and HUD-ARP funding awards is under the Highlighted Programs section below.

FY25 Revenue/Expenditures:

Program	Revenue Amount	Expenditure Amount
Community Development Block Grant	$750,000	$650,000
HOME Grant	$400,000	$300,000
HOME-ARP Grant	$1,084,623	$1,084,623
AmeriCorps VISTA Grant	$85,000	$85,000
General Funds Transfer (Parking)	$69,285	$69,285
Council Revolving Loan Fund & Misc	$490	-
TOTAL	$2,389,398	$2,188,908

Budgeted Expenditures:

COMMUNITY DEVELOPMENT GRANTS FUND
OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY24	ESTIMATE FY24	PROPOSED FY25
PERSONAL SERVICES	$ 451,211	$ 473,841	$ 494,132	$ 336,703	$ 518,000
OPERATIONS AND MAINTENANCE	1,167,165	757,212	1,838,377	1,155,116	1,735,908
CAPITAL	4,968	525,406	-	899,276	-
TOTAL EXPENDITURES	**$ 1,623,344**	**$ 1,756,459**	**$ 2,332,509**	**$ 2,391,095**	**$ 2,253,908**

Community Development Program:

Urban Renewal Property Acquisition Fund:

This fund is used to account for Tax Increment assets primarily related to property on South 27th Street. As the City sells property previously acquired through the Tax Increment Program (not affiliated with the current Downtown District, EBURD or SBBURD), the funds are deposited in Fund 4280 making them available for additional Tax Increment-related activities or for ongoing operating a maintenance costs associated with the property previously acquired, such as snow removal and weed control. There is a slight increase in both Operating and Maintenance Expenses and Interest Income.

URBAN RENEWAL PROPERTY ACQUISITION FUND
OPERATING BUDGET

FUND 4280

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 223,683**	**$ 213,601**	**$ 204,086**	**$ 205,729**	**$ 195,314**
REVENUE:					
TRANSFERS IN	$ -	$ -	$ -	$ -	$ -
INTEREST ON INVESTMENTS	(410)	455	$ 270	$ 1,260	$ 500
TOTAL REVENUE	**$ (410)**	**$ 455**	**$ 270**	**$ 1,260**	**$ 500**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 9,672	$ 8,327	$ 13,045	$ 11,674	$ 13,381
LAND & IMPROVEMENTS	-	-	7,000	-	7,000
TOTAL EXPENDITURES	**$ 9,672**	**$ 8,327**	**$ 20,045**	**$ 11,674**	**$ 20,381**
FUND BALANCE ENDING	**$ 213,601**	**$ 205,729**	**$ 184,311**	**$ 195,314**	**$ 175,433**
LESS:					
RESTRICTED	213,601	205,729	184,311	195,314	175,433
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Planning:

The Planning Division provides comprehensive planning services for the City of Billings and Yellowstone County. This includes subdivision and zoning administration and transportation planning services for the Metropolitan Planning Organization. The Planning Division draws on three revenue sources to sustain all of its operations – a County-Wide Mill Levy, charges for permit and application fees, and federal funds allocated to the Billings Metropolitan Planning Organization (MPO) for transportation planning services. The MPO funds can be used with local match funding from the Mill Levy and charges for service at levels of 20% to 80% depending on the program and staff activities.

Planning continues to face significant challenges in funding long range planning activities without the support City Council provided in FY24 for the Inner Belt Loop/Highway 3 Area Plan, the West Billings Neighborhood Plan, Heights Neighborhood Plan and complying with the new MT Land Use Planning Act. A long term, consistent funding source for larger long range planning projects is a need of the Division and, as is noted below, increasing the County-Wide Planning Levy would be one of the most stable ways to increase revenue for larger, long range projects.

The Division also can't easily absorb significant internal charges increases even with its ability to modify fees every two years. The Division did work hard with City Administration, Finance, the IT Director, PCSD Director, and Planning Manager to make needed updates in the FY24 budget and also further changes in the FY 25 budget to update how IT and GIS charges are allocated to the Planning Division and other divisions in PCSD and City-wide.

There are ongoing discussions between Administration and PCSD to include consideration of an increase in the County-Wide Planning Levy. The levy is a multi-year strategy.

FY 25 is a year that the Division reviews its fees and brings proposed changes to the City Council. Staff will be preparing proposed fee changes and coordinating review and action on the fees by resolution during the Council's budget actions in June.

Revenue:

$2,753,006

Expenses:

$2,785,388

Reserve:

Spending $32,382 in reserves in FY25

Budgeted Expenditures:

CITY-COUNTY PLANNING FUND
OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 1,292,871	$ 1,298,749	$ 1,433,083	$ 1,420,692	$ 1,587,763
OPERATIONS AND MAINTENANCE	705,561	867,094	1,254,036	999,802	1,195,211
CAPITAL	-	-	-	6,299	-
TRANSFERS	3,712	3,705	2,497	2,497	2,414
TOTAL EXPENDITURES	**$ 2,002,144**	**$ 2,169,548**	**$ 2,689,616**	**$ 2,429,290**	**$ 2,785,388**

Police

Billings Police Department Budget Overview:

Current Year Department Budgeted Expense Total:
$33,530,100

Change from Prior Year:
$1,115,517

Overall Budget Justification:

The primary function of the Billings Police Department is to protect life, property, and the pursuit of constitutionally guaranteed activities through the enforcement of laws, statues, and local ordinances and promoting a safe environment within the philosophy of community policing. The Police Department is split between the Public Safety Fund for a large majority of their expenses and income, but additional grant funds provide reimbursement for several specific programs. The Police Department will continue to provide services for patrol, investigation, animal control, K-9 policing, traffic safety and partner with local, state, and federal investigations.

The budget for all Police Department expenses is expected to be $33.5 million and has increased from the prior year by $1,115,517. Expenses of $44,700 are included in the budget to cover estimated TRP costs. There are 4 detective vehicles budgeted for in the Equipment Replacement Plan (ERP) at a capital cost of $140,281 and two vehicles for the Animal Shelter at $67,573. The police department also reserved an additional $28,495 to cover excess costs, over the equipment replacement program, to cover inflated car values.

Personal Services increased by $1,081,264 which is consistent with their contract. Operation and Maintenance showed a small increase of 280,455. The debt service for the Police Evidence Building is $301,891 for FY25. The South TIF Urban Renewal Fund will continue to transfer in $301,891 to cover the entire debt service payment.

The Billings Police Department also encompasses the Animal Control Division. Donations to the Animal Shelter are tracked, but with the privatization of the Animal Shelter in 2009, projected revenues for the Animal Shelter are no longer expected as public donations have been going directly to the Yellowstone Valley Animal Shelter. The accounts are left open for possible donations through the City.

$52,000 was added to the Animal Shelter budget to repair and fully rebuild the crematorium. Any other expenditures within Animal Control will be used for spay and neuter relief, education, animal health and welfare, facility improvements, and other projects and initiatives to benefit animals.

Downtown Police Officer
In FY23, the Downtown Billings Association (DBA) requested that an additional officer be available during evening hours in the Downtown area. The DBA increased the BID charges to pay for the new officer. The current year's budget is $282,706 for both revenue and expenditures for the three officers.

Mobile Data Terminals
The police department is contracting with Insight Public Sector to purchase 15 new Mobile Data Terminals (MDT) for $91,250. The goal is to fully equip 128 patrol vehicles.40 MDT's were replaced in FY 2023. 15 MDT's will be replaced in FY 2025 and 15 in FY 2026.

SRO Training
The school district is planning on reimbursing $30,000 in training and supplies for school resource officers. This will increase revenue in the Public Safety Fund by $30,000 and increase the training expense in the Public Safety Fund.

The FY25 budget includes 4 FTE positions requested to be added at an estimated cost of $341,262 to cover salaries and benefits for three Police Officers and One Community Service Officer.

Budgeted Revenues:

REVENUES

POLICE DEPARTMENT

REVENUE BY FUND

POLICE DEPARTMENT BY FUND

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
ANIMAL SHELTER	$ (554)	$ 595	$ 410	$ 832	$ 526
POLICE PROGRAMS/GRANTS	1,191,215	1,554,537	1,086,791	1,279,133	912,246
PUBLIC SAFETY	1,171,820	1,430,226	1,368,075	1,404,684	1,560,819
TOTAL REVENUE	**$ 2,362,481**	**$ 2,985,358**	**$ 2,455,276**	**$ 2,684,649**	**$ 2,473,591**

REVENUES

POLICE DEPARTMENT

REVENUE BY CLASSIFICATION

POLICE DEPARTMENT BY CLASSIFICATION

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
CHARGE FOR SERVICE	$ 482,949	$ 801,237	$ 684,190	$ 687,325	$ 852,156
CONTRIBUTIONS/DONATIONS	107,401	54,114	85,000	50,018	50,000
FINES AND FORFEITURES	283,821	180,149	137,300	318,478	196,900
INTERGOVERNMENTAL	1,242,176	1,312,684	1,181,932	1,213,323	994,378
INVESTMENT EARNINGS	(19,626)	30,025	14,460	37,660	18,066
LICENSE AND PERMITS	30,827	16,485	32,000	34,440	35,000
MISCELLANEOUS	17,671	31,948	8,100	36,997	25,200
OTHER FINANCING	3,185	-	-	735	-
TRANSFER FROMS	214,077	558,716	312,294	305,673	301,891
TOTAL REVENUE	**$ 2,362,481**	**$ 2,985,358**	**$ 2,455,276**	**$ 2,684,649**	**$ 2,473,591**

Budgeted Expenditures:

POLICE DEPARTMENT

EXPENDITURES BY FUND

POLICE DEPARTMENT BY FUND

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
ANIMAL SHELTER	$ -	$ 17,104	$ -	$ -	$ -
CAPITAL REPLACEMENT	359,030	836,343	361,488	440,005	207,854
POLICE PROGRAMS/GRANTS	1,392,861	2,226,593	1,359,747	1,237,145	814,316
PUBLIC SAFETY	26,850,611	29,663,385	30,693,348	29,145,211	32,507,930
TOTAL BUDGETED EXPENDITURES	**$ 28,602,502**	**$ 32,743,425**	**$ 32,414,583**	**$ 30,822,361**	**$ 33,530,100**

POLICE DEPARTMENT

EXPENDITURES BY CLASSIFICATION

POLICE DEPARTMENT BY CLASSIFICATION

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 21,420,429	$ 23,414,176	$ 24,771,591	$ 23,019,494	$ 25,852,855
OPERATIONS & MAINTENANCE	5,615,889	6,332,791	5,831,552	5,873,029	6,112,007
CAPITAL OUTLAY	501,569	1,106,162	510,188	635,207	272,776
DEBT SERVICE	214,077	204,897	312,294	305,673	301,891
TRANSFERS OUT	850,538	1,685,399	988,958	988,958	990,571
TOTAL BUDGETED EXPENDITURES	**$ 28,602,502**	**$ 32,743,425**	**$ 32,414,583**	**$ 30,822,361**	**$ 33,530,100**

Public Safety Fund:

POLICE DEPARTMENT

OPERATING BUDGET

PUBLIC SAFETY FUND

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 21,106,257	$ 23,005,856	$ 24,271,756	$ 22,816,378	$ 25,350,539
OPERATIONS AND MAINTENANCE	4,537,200	5,010,000	4,971,640	5,084,307	5,800,007
CAPITAL	142,539	611,051	148,700	202,017	64,922
DEBT SERVICE	214,077	204,897	312,294	305,673	301,891
TRANSFERS	850,538	831,581	988,958	988,958	990,571
TOTAL EXPENDITURES	**$ 26,850,611**	**$ 29,663,385**	**$ 30,693,348**	**$ 29,397,333**	**$ 32,507,930**

Staffing:

	STAFFING AUTHORIZATION			
	ACTUAL	ACTUAL	BUDGET	PROPOSED
POSITION	**FY 22**	**FY 23**	**FY 24**	**FY 25**
CHIEF OF POLICE	1.0	1.0	1.0	1.0
ASST CHIEF OF POLICE	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT III	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT II	1.0	1.0	1.0	1.0
VOLUNTEER COORDINATOR	1.0	1.0	1.0	1.0
IDENTIFICATION SUPERVISOR	1.0	1.0	1.0	1.0
INVESTIGATION ANALYST	-	-	-	1.0
POLICE SUPPORT SPECIALIST	13.0	14.5	14.5	15.0
POLICE CAPTAINS	3.0	3.0	3.0	3.0
POLICE LIEUTENANT	6.0	6.0	6.0	6.0
POLICE SERGEANT	16.0	20.0	20.0	20.0
POLICE OFFICER	126.0	133.0	133.0	136.0
COMMUNITY SERVICE OFFICERS	-	7.0	7.0	8.0
PROPERTY EVIDENCE TECHNICIAN	3.0	3.0	3.0	1.0
PROPERTY EVIDENCE TECHNICIAN II	-	-	-	5.0
CRIME ANALYST	1.0	1.0	1.0	-
CRIME ANALYST II	-	-	-	1.0
IDENTIFICATION TECHNICIAN	1.0	6.0	6.0	2.0
PUBLIC SAFETY TECHNICIAN	0.3	0.3	0.3	0.3
POLICE RECORDS SUPERVISOR	1.0	1.0	1.0	1.0
INTERNAL SERVICES SPECIALIST	1.0	1.0	1.0	1.0
ANIMAL CONTROL SUPERVISOR	1.0	1.0	1.0	1.0
ANIMAL CONTROL OFFICERS	4.0	4.0	4.0	4.0
SR ANIMAL CONTROL OFFICERS	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT I	1.0	1.0	1.0	1.0
SUBTOTAL PUBLIC SAFETY	**184.3**	**208.8**	**208.8**	**213.3**
GRANT POSITIONS:				
ADMINISTRATIVE SUPPORT II	1.0	1.0	1.0	1.0
POLICE OFFICER-DOWNTOWN BEAT	2.0	3.0	3.0	3.0
PC/COMPUTER FORENSIC EXAMINER	1.0	-	-	-
TOTAL POLICE/POLICE GRANTS	**188.3**	**212.8**	**212.8**	**217.3**

Department Goals:

Goal: Ensure safe community for residents and visitors.

This goal can be accomplished by achieving the following objectives:

1. Reduce crime and improve the quality of life in the community.

    1.1 Evaluate service delivery model and develop strategies to ensure effective and efficient implementation.
    1.2 Increase number of sworn and non-sworn personnel.
    1.3 Ensure proper and professional training, equipment, and facilities are available to PD personnel.
    1.4 Strengthen public outreach and safety programs.

Outcome: Administrative support to ensure department is adequately staffed and equipped to provide effective and efficient police services.

Goal: Utilize independent and neutral review of all department operations.

This goal can be accomplished by achieving the following objectives.

2. Select third party to conduct assessment.

    2.1 Evaluate staffing, deployment, dispatch, records, and support.
    2.2 Coordinate with partners and stakeholders.

Outcome: Independent review provides legitimacy to operation and staffing request.

Goal: Strengthen community outreach, engagement, and communications.

This goal can be accomplished by achieving the following objectives:

3. Establish positive relationships with public, City Council, and city leadership.

    3.1 Increase Chat with the Chief or Coffee with a Cop opportunities.
    3.2 Better utilize social media, city's PIO, and department's PR officers.
    3.3 Encourage participation in Citizen Police Academy.
    3.4 Engage Native American population to strengthen and improve relations.

Outcome: Strengthened relationships with community that fosters trust, goodwill, transparency, and accountability.

Division – Crime Prevention – Volunteer Programs:

Goal: Increase and strengthen crime prevention efforts.

This goal can be accomplished by achieving the following objectives:

4. Strengthen and integrate crime prevention programs in the community.

    4.1 Re-energize Neighborhood Watch, Business Watch, Crime Stoppers.
    4.2 Introduce new programs and educational opportunities.
    4.3 Increase number of volunteers through aggressive and creative recruiting.
    4.4 Expand volunteer opportunities.

Outcome: Increased citizen awareness, engagement, and participation. Developed rapport between citizens and police department and reduction in criminal activity.

Goal: Strengthen public outreach programs.

This goal can be accomplished by achieving the following objectives:

5. Re-enforce citizen outreach.

    5.1 Monthly Coffee With a Cop event.
    5.2 PD Podcast highlighting current issues and positive stories.
    5.3 Increased CPTED (Crime Prevention Through Environmental Design).
    5.4 Engage more neighborhoods for Neighborhood Watch.
    5.5 Expand Shop with a Cop and Shop with a Cop Back to School.
    5.6 Expand Beat the Heat fun run and BPD/BFD softball and hockey games.
    5.7 Expand Project Eyes on the Block.

Outcome: Increased interaction with citizens in a non-threatening environment. Open dialogue with increases trust, goodwill, transparency, and accountability.

Division – Patrol Operations:

Goal: Effectively, efficiently, and professionally respond to calls for service, deter crime, proactively patrol, enforce local and state law, and make arrests.

This goal can be accomplished by achieving the following objectives

6. Target violent crime.

    6.1 Utilize crime mapping and analysis for hot spot policing.
    6.2 Utilize high visibility patrol.

7. Decrease injury accidents.

    7.1 Focus on problematic areas.
    7.2 Utilize technology (Radar, speed trailers)

7.3 Dedicated traffic unit (STEP) work area as team.
7.4 Traffic check points.

Outcome: Provide effective patrol service that is visible and deters crime, and engages in traffic enforcement.

<u>Division – Training/Planning/Research:</u>

Goal: Develop training programs to increase law enforcement personnel skills and knowledge.

This goal can be accomplished by achieving the following objectives:

8. Create and implement annual in-house training program.

    8.1 DVI and general investigations.
    8.2 Promote other programs and training courses that are focused on the development of Law Enforcement personnel.

9. Provide quality law enforcement training for all area law enforcement personnel.

    9.1 Host regional training that is timely, affordable, and available to all area law enforcement personnel.

Outcome: To provide comprehensive and contemporary training to our officers and law enforcement partners.

Goal: Review and update policy and procedure manual for all BPD personnel.

This goal can be accomplished by achieving the following objectives:

10. Assign content expert to review.

    10.1 Update policy and procedures to stay current with local, state, and federal laws.

Outcome: Highly professional and disciplined police force grounded with contemporary policies and procedures that highlight ethics and accountability.

Goal: Enhance PD access to online training opportunities to enhance career development.

This goal can be accomplished by achieving the following objectives:

11. Provide accessible location with adequate equipment.

Outcome: Provide the means for officers to attain training and certifications via a variety of platforms.

Division – Support Services:

Goal: Update Records Management system.

This goal can be accomplished by achieving the following objectives:

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12. Refine and troubleshoot software problems.

    12.1 Address failures and increase ease of use.
    12.2 Advocate for new, updated software.

13. Deploy in-car citation software and printers.

    13.1 Secure funding.
    13.2 Coordinate installation with Fleet services and command staff.

14. Digitize records

    14.1 Identify documents that can be digitized.
    14.2 Reduce division footprint by eliminating paper.

Outcome: Correct system flaws, make system easier to use, and increase officer's efficiency by eliminating the need for paper reports.

Subdivision – Animal Control:

Goal: Enforcement plan maximizing available animal control personnel.

This goal can be accomplished by achieving the following objective:

15. Flexible scheduling

    15.1. Schedules that cover more of the day and week.

16. Liaison with Parks and Recreation

    16.1. Ensure compliance in parks

17. Public engagement.

    17.1 Public service announcements.
    17.2 Increased programs, presentations, and public contact.

Outcome: Provide the best coverage with a minimal amount of staff. Increase public relations opportunities and work closer with Parks personnel.

Division – Investigations:

Goal: Create Special Victims Unit

This goal can be accomplished by achieving the following objectives:

18. Add additional FTE's

    18.1 Add six (6) detectives.
    18.2 Split division into Major Crimes and Family Violence
    18.3 Provide specialized training.

Outcome: Increase size of division by 6 FTE's and redefine division's model. Grow family violence unit and support creation of Family Justice Center.

Goal: Improve efficiency of digital evidence analysis.

    19.1 Hire additional FTE.
    19.2 Explore technology and software options

Outcome: Increase capacity for efficient investigations.

20. Specialized training

    20.1. Locate specialized training for shooting reconstruction, arson, photography, and forensics.

Outcome: Increase detectives' capabilities when investigating complicated crime scenes.

Public Works

Billings PUBLIC WORKS

EXCELLENCE
INNOVATION
INTEGRITY

"Exceed expectations through innovation, integrity, and service to the community."

Total Public Works Budgeted Expenses

Prior Year FY24 Total	Current Year FY25 Total	$ Change From Prior Year
$152,417,518	$238,753,790	$86,336,272

Total Public Works Budgeted Revenues

Prior Year FY24 Total	Current Year FY25 Total	$ Change From Prior Year
$132,506,845	$196,117,287	$63,610,442

Overall Budget Justification (Summary)

The FY25 budget of $238,753,790 supports all the functions and services that the Public Works Department currently provides. These functions and services are managed by seven divisions within the Public Works Department and include:

- **Administration**
  - **Accounting & Financial Services** Responsible for Department's accounting, analysis, budget preparation and control, construction payments, financial management, internal controls compliance, payables, rate and fee determination, and solid waste, utility, and miscellaneous billing for approximately 40,000 customers, and account services.
  - **Asset Management** Oversee a set of practices and processes to minimize life cycle costs of assets at an acceptable level of risk, while continuously delivering established levels of service.
  - **Boards & Commissions**
    - **Public Works Board** Advisory partnership for all aspects of Public Works operations.
    - **Energy & Conservation Commission** Recommends policies and practices regarding energy consumption and resource conservation.
  - **Communications** Promote positive relations through accurate, transparent information.
  - **Information Management** Develop policies and procedures, maintain records, and manage the sharing of information.
  - **Inventory** Purchasing, bulk ordering, and administration of the storeroom to keep parts on hand.
  - **Personnel Administration** Oversee hiring of employees, disciplinary actions, and employee engagement initiatives.
  - **Planning & Organization** Short and long-term capital, financial, and program initiatives.

- **Safety & Facilities** Development and management of safety program, including training, field audits, incident investigations, and reports. Maintenance of Public Works facilities.
- **Special Assessments** Administer special assessments for storm assessments, 198 street improvement lighting maintenance districts, and 2 street maintenance districts.
- **Technology** Oversee asset management software, GIS, and other technology initiatives**.**

- **Distribution & Collection**
  - **Hydrant & Valve Maintenance** Critical infrastructure includes approximately 4,800 fire hydrants and 8,200 valves that require regular maintenance to ensure reliability.
  - **Lift Station Maintenance** Operation and maintenance of 11 sewer lift stations.
  - **Locate Services** Supports the 811 Call Before You Dig program.
  - **Pipe Bursting** Replacement of small diameter water and wastewater pipe.
  - **Wastewater Mains and Manholes** Condition assessments, regular maintenance of more than 520 miles of wastewater pipe and respond to sewer back-ups.
  - **Water Mains** Condition assessments, regular maintenance of approximately 515 miles of water pipe and respond to water main breaks and leaks.
  - **Water Meters** Installation, replacement, and repair of residential and business water meters.

- **Engineering**
  - **ADA Compliance** Ensure projects are designed to meet requirements of the Americans with Disabilities Act and manage annual program to install ADA ramps.
  - **Capital Program Management & Design** Responsible for all street, streetlight, sidewalk, storm, trails, landfill, building, water, and wastewater design, construction, inspection, and project management, as well as project management of other City Departments' capital projects and Tax Increment Financing Districts' capital projects.
  - **Infrastructure Planning** Manage plans, policies, and standards for Public Works infrastructure.
  - **Right of Way Management** Provide planning and coordination of all activities in the ROW through issuance of permits, planning, review, and inspection, ensuring safety and mobility. This includes special events.
  - **PAVER Program** Oversee the pavement maintenance program including overlays, chip seals, dig outs, and crack seals.
  - **Private Development Oversight** Subdivision review, private contract plan review, traffic coordination, and inspection of private development.
  - **Sidewalk Maintenance Program** Manage the annual missing and large sidewalk project, the on-going concrete program (grinding), and the annual small concrete replacement program.
  - **Stormwater Management** Administer stormwater management manual.
  - **Traffic Engineering** Manage and prioritize the planning, design, and improvements of traffic control systems.

- **Environmental Affairs**
  - **Cross-Connection Control Program** Work with customers to ensure backflow preventers are tested regularly.
  - **Monitoring & Reporting** Administer construction BMPs, FOG program, landfill hazardous waste, and Stormwater systems.

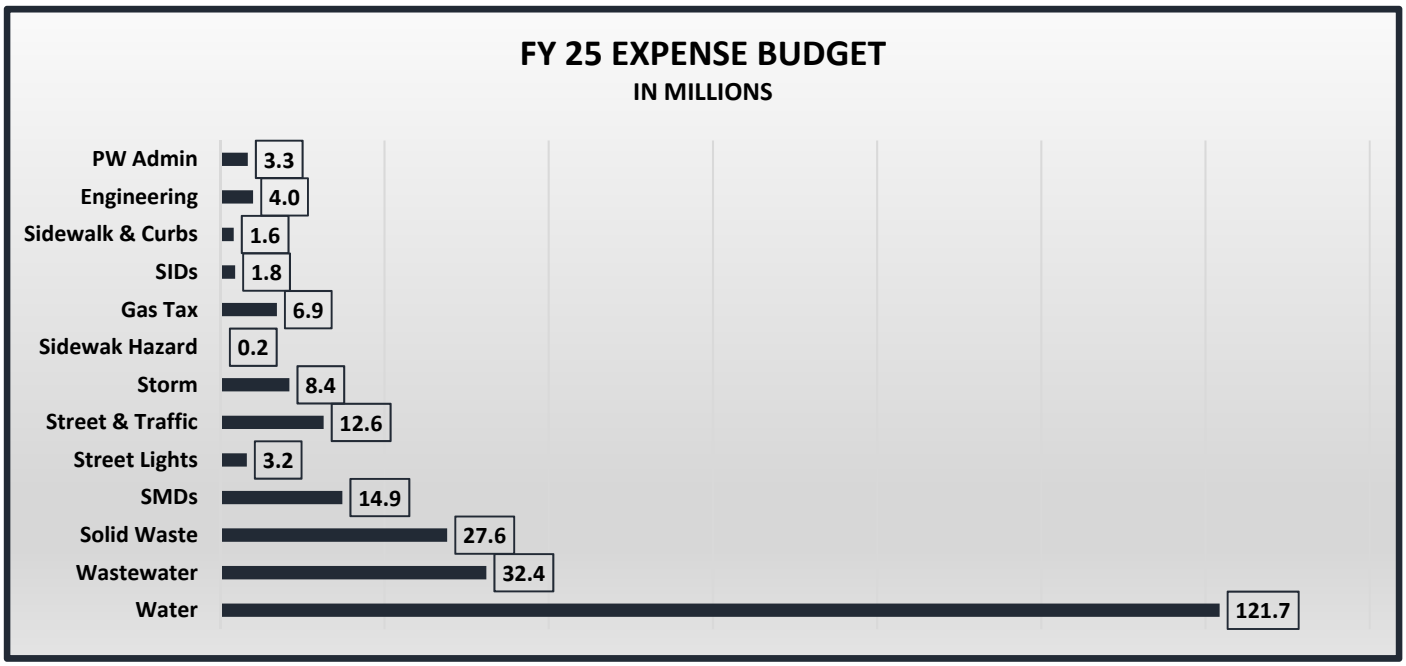
- **MS4 Permit** Enforce regulations and ensure compliance with MS4 permit.
- **Regulatory Compliance** Ensure compliance with permits and regulations for landfill, wastewater, stormwater, the Environmental Protection Agency, and the Montana Department of Environmental Quality.
- **Wastewater Pretreatment Program** Manage pretreatment program.

- **Solid Waste**
  - **Collection Services** Trash collection for commercial operations and both household and yard waste collection for residential customers.
  - **Household Hazardous Waste** Accepted at landfill.
  - **Landfill Operations** Provide environmentally safe disposal service for the City of Billings, Yellowstone County, and several other Montana counties, as well as parts of Wyoming.
  - **Recycling** Drop off services for used oil, antifreeze, cardboard, and electronic waste.
  - **Roll Off Services** Provide temporary and permanent roll off (drop box) containers for construction and demolition.

- **Street-Traffic**
  - **Landscaping** Maintenance of trees and grassy areas in the right of way.
  - **Locate Services** Support the 811 Call Before You Dig program.
  - **Snow & Ice** Deicing, sanding, plowing, and hauling of snow.
  - **Storm Drains** Storm drain and inlet cleaning, maintenance, and repair of approximately 300 miles of pipe and more than 8,600 inlets.
  - **Streetlights** Streetlight maintenance for approximately 4,500 lights.
  - **Traffic Controls** Traffic signal and sign maintenance, crosswalk, bike lanes, and other pavement markings.
  - **Street Maintenance** Sweeping, pothole repair, road maintenance for the Distribution and Collection Division after water main break repairs and pipe bursting projects, and other pavement management, as well as maintaining gravel roads and alleys.
  - **Walkways and Trails** Maintenance of trails and walkways in the right of way.

- **Water Quality**
  - **Pump Stations** Operation and maintenance for 13 pumping stations.
  - **Reservoirs** Operation and maintenance for 16 reservoirs as well as manage 3 reservoirs for the County Water District of Billings Heights.
  - **Wastewater Reclamation Facility** Operation and Maintenance of 36 MGD water reclamation facility and all associated infrastructure to treat wastewater generated by the City and maintain environmental standards for returning reclaimed water to the Yellowstone River.
  - **Water Treatment Plant** Operation and maintenance of 60 MGD water treatment plant including intakes and all associated infrastructure to always ensure the safety and adequate reserves of drinking water for the City of Billings.
  - **Water Quality Laboratories** State certified laboratory responsible for testing and monitoring water quality.

While the services of the Public Works Department are divided into 7 divisions, the budget for Public Works encompasses 13 accounting funds as shown below:



Each fund accounts for its own expenses and revenues and revenues are legally restricted to be used for legal expenses of the fund. The following is the purpose of each Public Works fund:

- **Internal Service Funds [$7,352,800]** account for services performed for other Public Works and City Departments' funds.
  - **Public Works Administration [$3,348,356]** provides services to the Public Works divisions.
  - **Public Works Engineering [$4,004,444]** provides capital project management services to other Public Works funds, other City Departments and manages public right-of-way.

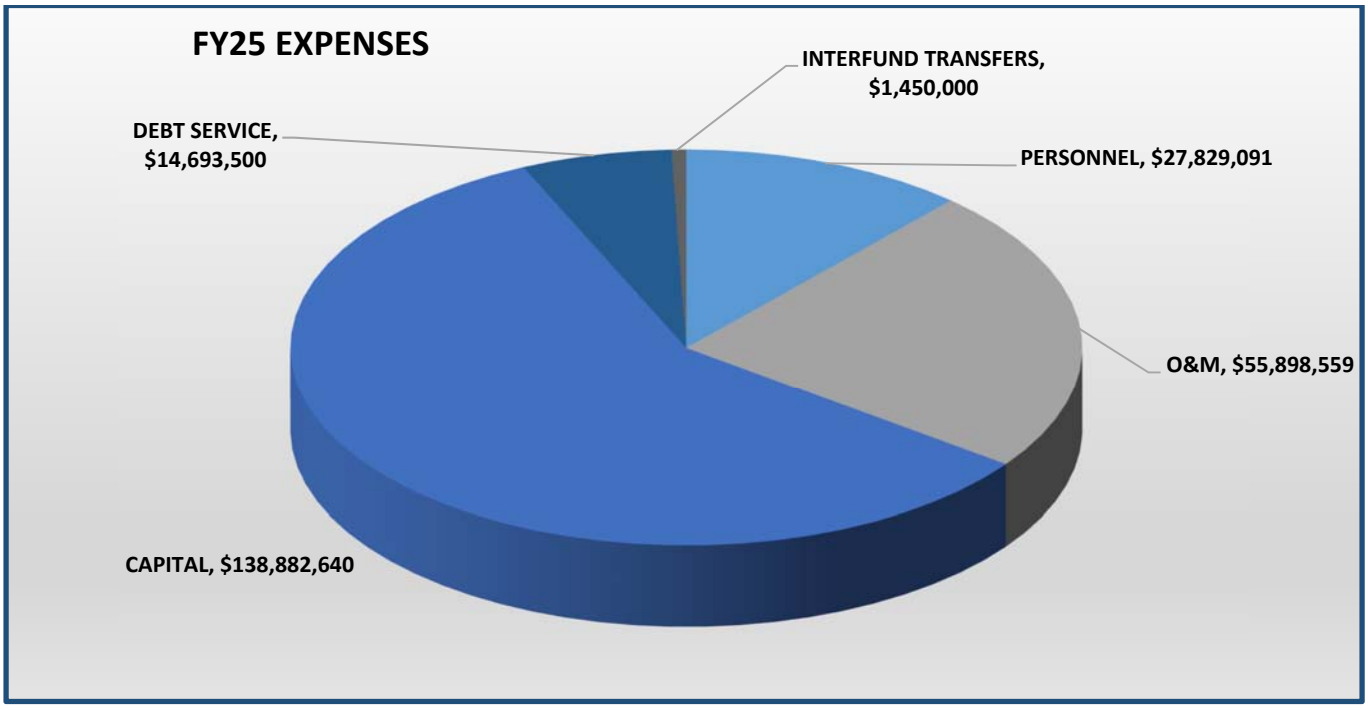
- **Capital Project Funds [$3,442,500]** account for financial resources to be used for the construction of infrastructure that are financed through assessments to property owners that benefit from the improvements.
  - **Sidewalk and Curb District [$1,635,000]** accounts for the construction of sidewalks and curbs.
  - **Special Improvement Districts (SIDs) [$1,807,500]** accounts for the construction of public streets, water, wastewater, streetlights, and storm infrastructure.

- **Special Revenue Funds [$46,186,086]** account for the proceeds of specific revenue sources to finance specified legal activities.
  - **Gas Tax [$6,889,567]** accounts for revenues received from the State of Montana fuel tax and is expended for the maintenance and construction of local, collector, and arterial streets and appurtenances.
  - **Sidewalk Hazard [$190,000]** accounts for minor repairs to sidewalks and is funded via assessing adjacent property owners by billing upon completion of the repair or on property taxes.

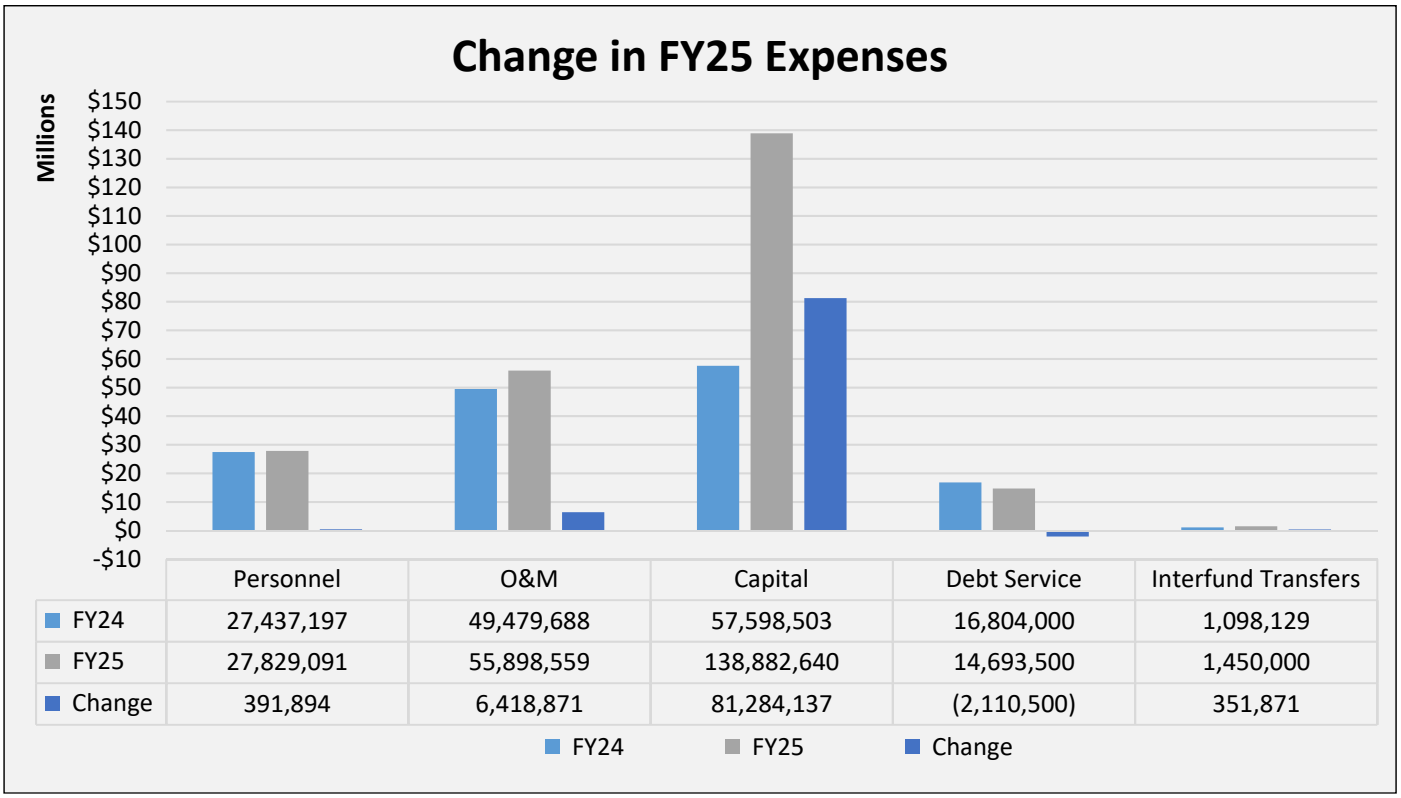
- **Storm Sewer [$8,418,227]** accounts for the operation and maintenance of the storm sewer system, as well as the transfer to a storm debt service fund to pay the debt service on two large capital projects from previous years.
- **Street and Traffic [$12,586,521**] accounts for street cleaning, snow and ice management, minor street repairs, alley and gravel road maintenance, signs, traffic signal maintenance, pavement markings, landscaping, maintenance of walkways and trails in the right of way. It also accounts for the labor and maintenance expenses for streetlights and storm and charges the Storm Sewer and Street Light Maintenance District funds for this work.
- **Street Light Maintenance Districts [$3,228,775]** accounts for the operations and maintenance of street lighting systems within all light districts in the City.
- **Street Maintenance Districts (SMD) [$14,872,996]** for SMD assessments from 2 districts. District 1 is the downtown Billings area and receives additional street sweeping and snow plowing/hauling services. District 2 incorporates the entire City.

- **Enterprise Funds [$181,772,404]** account for operations that are funded and operated in a manner similar to private business enterprises.
  - **Solid Waste [$27,643,897]** accounts for all activities of trash collection and the landfill.
  - **Wastewater [$32,409,820]** accounts for all activities of the wastewater system.
  - **Water [$121,718,687]** accounts for all activities of the water system.

The expense budget is categorized into personnel, operating and maintenance (O&M), capital, debt service, and interfund transfers. 11.7% of Public Works FY25 budget is for personnel expenses, 23.4% is O&M, 58.2% is capital, 6.1% is debt service, and the remaining 0.6% is interfund transfers. $1,015,000 of the interfund transfer is transferred to debt service funds, bringing the actual amount of debt service expenses for the Department to $15,708,500.



The changes from the FY24 budget to the FY25 budget are shown below and the major changes for each expense category are detailed in the subsections below the following chart:



	Personnel	O&M	Capital	Debt Service	Interfund Transfers
FY24	27,437,197	49,479,688	57,598,503	16,804,000	1,098,129
FY25	27,829,091	55,898,559	138,882,640	14,693,500	1,450,000
Change	391,894	6,418,871	81,284,137	(2,110,500)	351,871

Personnel Budget

The FY25 personnel budget of $27,829,091 is an increase of $391,894 or 1.4% over the FY24 budget. The budget includes about $91,000 for the addition of a motor vehicle operator trainer that was added in December 2023. This new position was required to meet Federal Entry-Level Driver Training (ELDT) requirements that went into effect for obtaining a Commercial Driver's License (CDL) in November 2023. Public Works has 169 positions in the Distribution and Collection, Solid Waste, Street and Traffic, and Solid Waste divisions that require a CDL. Outsourcing the ELDT requirements would cost Public Works about $5,000 per employee and require new employees to miss several weeks of work for this training.

Approximately $200,000 of the increase is due to increasing all equipment operator positions by 2% in FY24 because we were unable to attract applicants at the lower wage. The remainder of the FY25 budget increase is for step increases for employees. No COLA increases were included in the budget because the Agreement between the City of Billings and Teamsters Local 190 expires on June 30, 2024. Additional personnel expenses will need to be added to the FY25 budget after budget adoption and the new Agreement is negotiated and approved. Public Works estimated personnel increases of 5% of FY25 personnel budgets when calculating the revenue requirements of each fund.

Operating and Maintenance Budget

The FY25 operation and maintenance budget of $55,898,559 is an increase of $6,418,871 from the FY24 budget. The primary FY25 operating and maintenance budget increases include the following:

- **$420,000** in the Solid Waste fund for **Landfill closure/post closure** costs. Funding these costs is a regulatory requirement of the Environmental Protection Agency.
- **$110,000** in the Solid Waste fund for a **Solid Waste Master Plan.**
- **$55,000** in the Street & Traffic fund to **replace traffic signal radios**. The replacement of all traffic signal radios will occur over four years.
- **$75,000** in the Water fund for **maintenance of existing equipment.** This includes rebuilding the Willett Pump #1 motor, replacing bearings in the H2-3 pump, and replacing VFDs in the low service pump station #2.
- **$175,000** in the Water fund for **hauling sediment to the Landfill**.
- **$97,000** in the Water fund for an increase in the **water meter budget.** Public Works has been systematically programming the replacement of aging water meters each year and a budget increase is needed to keep up with inflationary cost increases and maintain the replacement cycle.
- **$1,526,193** in the Storm Sewer fund for an increase in **Street and Traffic charges for storm services**. The increase is due to equipment replacements related to storm activities that are in the FY25 approved Equipment Replacement Program and increases in anticipated maintenance activities.
- **$392,000** for an increase in **Engineering charges for services**. Approximately $202,000 of this increase is due to moving the two inspectors that were in the Distribution and Collection Division to the Engineering Division to improve efficiencies. The $202,000 will be allocated back to the water and wastewater funds to pay for the services these inspectors provide. The remaining increase is due to a need to increase reserves in the Engineering fund which are currently below the recommended level.
- **$100,000** in Engineering for **automated Pavement Condition Index (PCI) collection**.
- **$290,500** for increases in **electricity**, primarily in the Street Light Maintenance District fund.
- **$795,700** for increases in **motor vehicle parts**, primarily in the Solid Waste fund.
- **$146,300** for increases in **motor vehicle labor**, primarily in the Solid Waste fund.
- **$339,800** for increases in **fuel**, primarily in Solid Waste fund.
- **$713,770** in **insurance** increases across all funds.
- **$365,138** in **City General Fund and internal services cost allocation** increases across all funds.

The remaining increases are all inflationary increases needed for miscellaneous materials, supplies, and services across all Public Works divisions. The majority of the increase is in the Solid Waste, Wastewater, and Water funds.

Capital Budget

Capital expenses of $138,882,640 are included in the FY25 budget for Public Works. These expenses include:

- **Equipment & Technology Replacements [$9,043,276]** All vehicles, large equipment, and technology hardware are replaced according to their replacement plan useful life per the City of Billings' Equipment Replacement Plan and Technology Replacement Plan. Equipment and technology replacements are funded in the budgets for the Public Works Administration, Engineering, Street-Traffic, Solid Waste, Wastewater, and Water funds.

- **Additional Equipment & Technology [$165,864]** CCTV camera technology is programmed in the amount of $160,000 in the Street and Traffic fund and $5,864 was added to the Wastewater fund for a new temperature calibrator/accurate thermal system.

- **Solid Waste [$2,085,000]** Expenses are budgeted in the Solid Waste fund.
  - **Landfill Household Hazardous Waste Facility [$500,000]** Funds the construction of a new facility adjacent to the existing drop-off building.
  - **Landfill Road [$500,000]** Pave approximately one mile of gravel road from the maintenance shop to the cell tower at the Landfill.
  - **Landfill Secondary Leachate Pond [$285,000]** Construction of a secondary leachate pond at the landfill.
  - **Lift Horizontal Gas Wells [$800,000]** Lift 2 of the horizontal methane gas collection wells at the Landfill.

- **Stormwater [$3,897,000]** Expenses are budgeted in the Storm Sewer Fund.
  - **54th to Grand to 48th Drainage Corridor [$1,292,000]** Construction of drainage corridor from the intersection of Rimrock and 54th to the Shiloh Drain.
  - **Annual Projects [$705,000]** Expenditures address culvert, problem drainage locations, and storm sewer rehabilitation.
  - **Wicks Lane Storm Drain Phase II [$1,900,000]** Completes the trunk storm drain in Wicks Lane from Moose Hollow Road east to the outfall on Wicks Lane.

- **Transportation [$16,473,500]** Expenses are budgeted in the Sidewalk and Curb District [$1,610,000], Special Improvement Districts [$1,782,500], Gas Tax [$6,427,000], and Street Maintenance District [$6,654,000] funds.
  - **Annual ADA & Sidewalk Projects [$1,343,000]** Includes the annual Americans with Disabilities Act ramp construction and the annual replacement and infill sidewalk programs.
  - **Annual Street Reconstruction Projects [$3,229,500]** Includes annual gravel street reconstruction and annual non-maintainable street reconstruction. Staff is actively pursuing gravel street SIDs to help reduce maintenance costs.
  - **Bike Boulevard [$240,000]** Construction of a bike boulevard in the area of Howard, Terry and 24th Street West and a second along 24th Street West and Arvin. This project diverts bicyclists to non-arterial streets and creates barriers between vehicular and bicycle traffic.
  - **Grand Avenue 43rd to 62nd [2,000,000]** Design to complete improvements on Grand including replacement of pavement, construction of multi-modal elements and a traffic signal at 56th Street West. Right of way acquisition is slated for FY26 and construction is in FY27. This project will be funded by Urban Funds.
  - **PAVER Program [$3,900,000]** Annual program to address crack sealing, overlay, chip seals, and dig outs on City streets.
  - **Safe Routes to School (SRTS) [$700,000]** Updates to street, traffic control devices, and routes in residential and commercial areas to improve safety and encourage walking and biking to elementary schools.
  - **Special Improvement District Projects (SID) [$1,200,000]** Annual amount for any SIDs that neighborhoods bring forward.

- **Traffic Control Projects [$1,261,000]** Annual programs for enhanced pedestrian crossings and travel corridor construction, as well as continuation of traffic calming projects, traffic signal upgrades, and planned intersection improvements.
- **Hesper Road Improvements [$2,000,000]** Reconstruction of Hesper Road as part of the West End Reservoir project.
- **Rimrock Road Improvements 54th to 62nd [$600,000]** Design of the reconstruction of Rimrock Road from 54th Street West to 62nd Street West to replace deteriorating pavement and construct it to complete streets standards. Construction of the project is slated for FY26 in the amount of $6,200,000.

- **Utility [$107,218,000]** Expenses are budgeted in Wastewater [$14,200,000] and Water [$93,018,000]
  - **Intake #2 Catwalk Repair [$3,738,000]** Reconstruction of catwalk, building and intake that was damaged during the 2022 flood. The majority of the project will be reimbursed by insurance and a FEMA grant.
  - **Central Sewer and Water Extension [$1,570,000]** Construction of additional water and wastewater mains west of Shiloh to 44th Street West to serve community growth.
  - **Digester Gas Boiler Replacement [$1,000,000]** Replace boiler for the anaerobic digestion process at the Water Reclamation Facility.
  - **Fiber from Service Center/Water Plant to Stillwater Building [$600,000]** Replace wireless point to point network link with City owned fiber.
  - **Hesper Sewer [$3,800,000]** Construction of new sewer main on Hesper Road from Shiloh to 48th Street West.
  - **Hydrogen Sulfide Mitigation [$500,000]** Construction of buildings and upgrades needed to mitigate H2S in the wastewater system.
  - **MetraPark Water Line [$100,000]** Funds the City's share of the County's waterline replacement project through MetraPark that will benefit the wastewater treatment plant.
  - **Wastewater and Water Compensation Agreements [$600,000]** Annual program for compensation agreements with private developers for oversizing water and sewer mains.
  - **Water and Wastewater Line Extensions [$3,000,000]** Funds developer driven extensions as developments occur in previously unserved areas. Costs are expected to be paid back over time as development occurs.
  - **Wastewater Electrical Upgrades [$300,000]** Upgrades of wastewater campus electrical.
  - **Wastewater Main Replacements [$5,800,000]** Annual program for the replacement of sewer mains throughout the City. The annual program amount was increased by 10% per year beginning in FY22 to slowly begin increasing the funding to the level that is needed.
  - **Water Main Replacements [$5,800,000]** Annual program for the replacement of water mains throughout the City. The annual program amount was increased by 10% per year beginning in FY22 to slowly begin increasing the funding to the level that is needed.
  - **Water Treatment Plant Electrical Improvement [$900,000]** On-going program to fund the replacement of power lines, switches, and transformers at the water treatment plant and pump stations.
  - **West End Distribution [$4,000,000]** Construction of Zone 2 (44th and King) and Zone 3 (Hesper and Gable) distribution connections to the new West End Water Treatment Plant.
  - **West End Reservoir [$69,400,000**] Construction of a new west end reservoir. Design was funded in prior years and the amount in the FY25 budget is to fund the construction of the raw water storage reservoir. Amenities (public bathrooms, fishing docks, trails, etc.) for the area cannot be funded with water revenues and are still unfunded.

- **Zone 1 Water Storage Improvements [$6,000,000]** Construction of additional water tank in pressure zone #1 which serves the downtown area.
- **Zone 6 Water Storage and Looping Improvements [$110,000]** Funds the right of way acquisition required to construct an additional water tank and water line in pressure zone #6 which serves the area on top of the rims including a portion of the inner belt loop. Design is slated for FY26 and construction is in FY27.

Debt Service and Interfund Transfers Budget

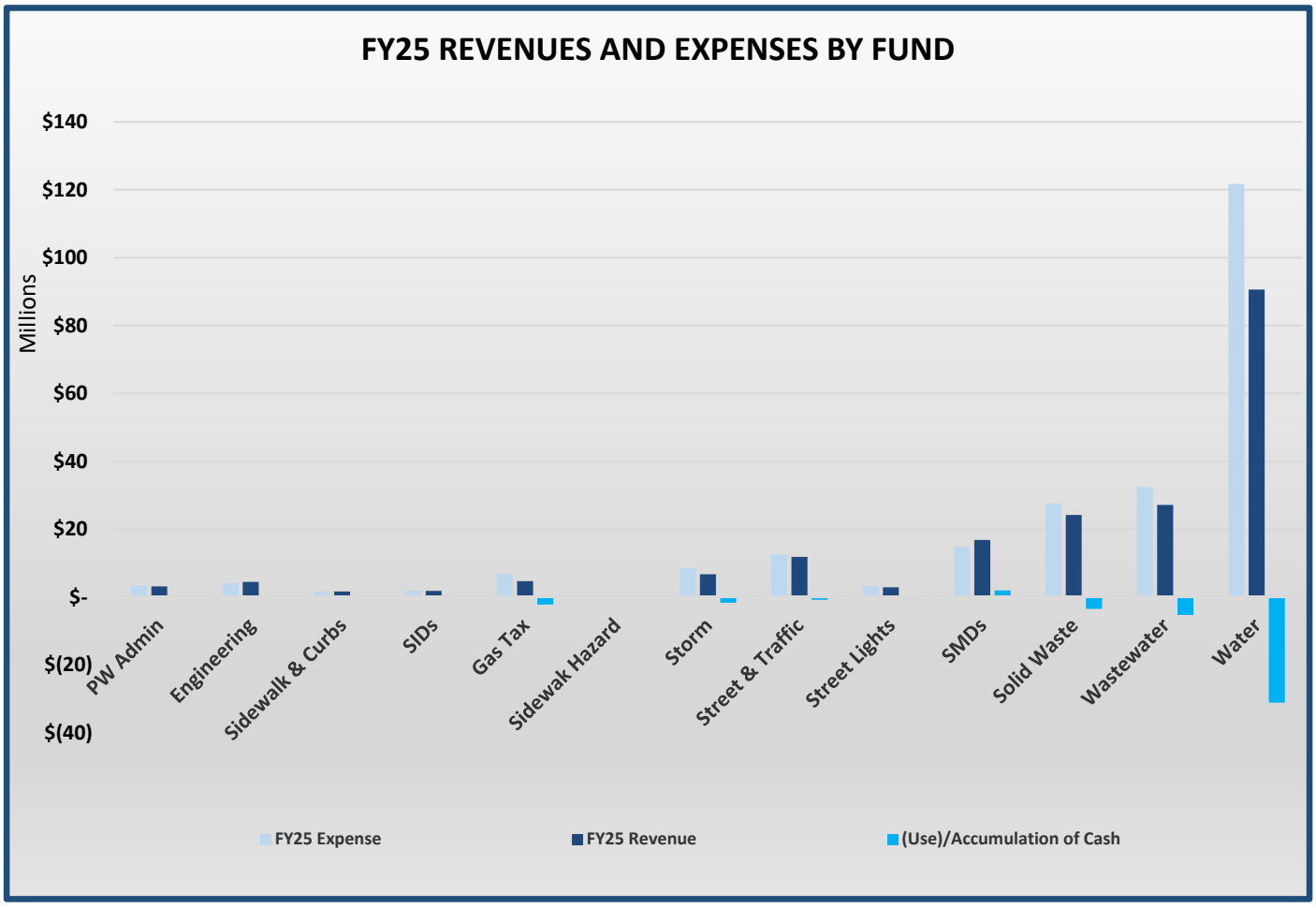
The FY25 debt service budget of $14,693,500 is a decrease of $2,110,500 over the FY24 budget. This is the annual amount required to pay for debt service on Public Works outstanding bond issues. The decrease is due to structuring the debt service for the west end water plant and reservoir project into two bond issues and delaying the second bond issue until cash is needed in order to save on interest expense. The annual debt service amount includes:

- $1,565,000 of solid waste debt for the Landfill Transfer Station that was completed in FY21. This debt will be paid off in 2039.
- $5,331,000 of wastewater debt for the Headworks construction, Briarwood sewer extension, 2009 wastewater main replacements, UV disinfection project, the 5 Mile Lift Station, and the recently completed wastewater nutrient improvement project. The first debt issue will be paid off in 2026 and the last and largest of the debt will be paid off in 2036.
- $7,797,500 of water debt for the Filter Building construction, 2009 water main replacements, Zone 4 reservoir construction, 2010 water main replacements, Fox reservoir construction, Zone 3 reservoir expansion, Briarwood reservoir expansion, and west end water treatment plant and reservoir. The first debt issue will be paid off in 2026 and the last and largest of the debt will be paid off in 2043.

The FY25 interfund transfer budget of $1,450,000 is an increase of $351,871 from the FY24 budget. The increase is due to a transfer from the Solid Waste fund of $415,000 and Street/Traffic fund of $25,000 to the General Fund to pay for the land purchase at the BOC. It also includes a $1,015,000 transfer from the Storm Sewer fund to the Storm Sewer Debt Fund for the payment of annual debt service for the Shiloh Conservation Area (SCA) and East End Storm bond issues. The SCA debt will be paid off in 2033 and the East End Storm debt will be paid off in 2035.

Revenue Budget

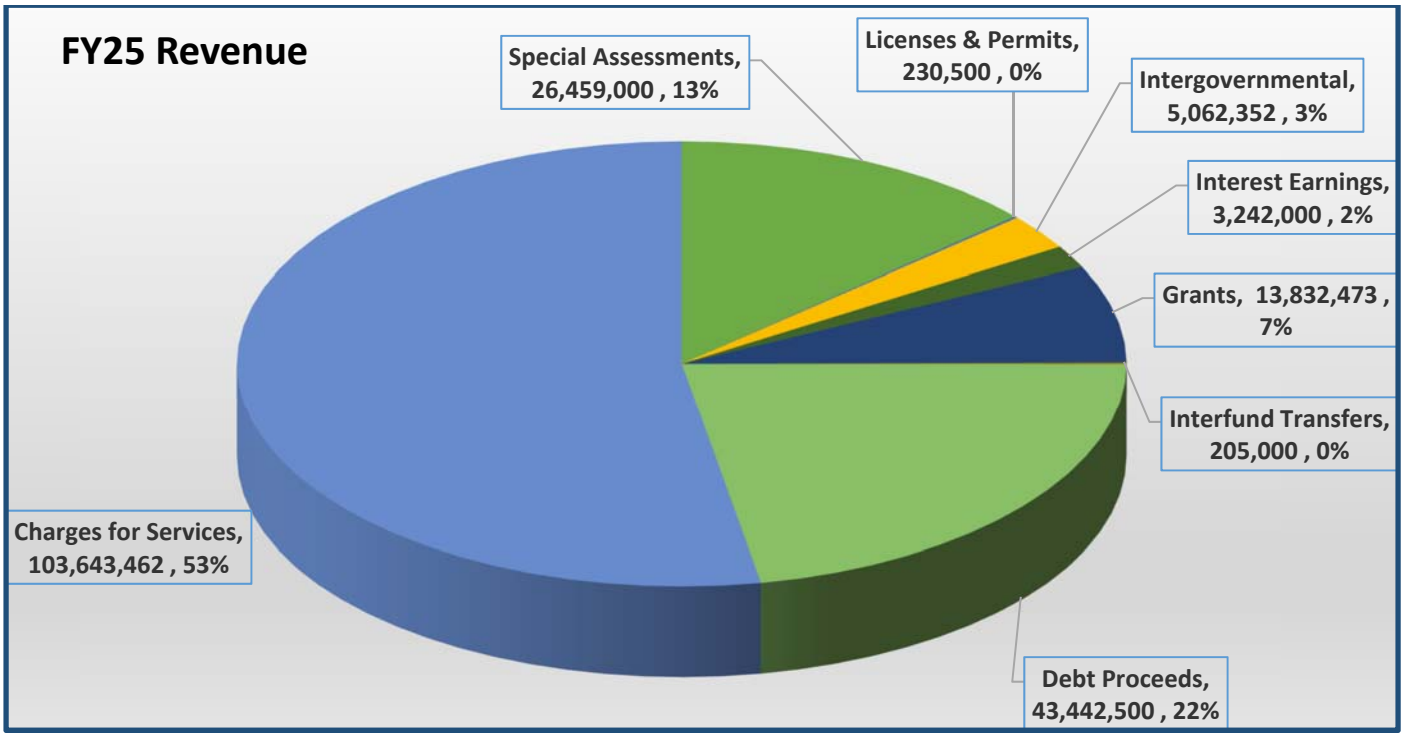
The FY25 revenue budget for Public Works is $196,117,287, an increase of $63,610,442 over the FY24 budget. FY25 budgeted revenues are $42,636,503 less than FY25 budgeted expenses. This revenue gap is primarily for capital projects planned in FY25 for which Public Works has been accumulating cash. The Water fund has the largest revenue gap at more than $31 million. This is due to accumulation of cash from both user rates and a bond sale for the west end project that is anticipated to be spent in FY25 and FY26. The Public Works Administration, Gas Tax, Storm Sewer, Street & Traffic, Light Districts, Solid Waste, and Wastewater funds also have large revenue gaps, but have a planned excess of cash reserves to cover the expenses in the FY25 budget. The Street Maintenance District fund has a planned accumulation of cash to fund projects in the approved Capital Improvement Plan and Equipment Replacement Program in future years. The Public Works Engineering fund is also budgeted for more revenues than expenses in FY25 because the fund is currently below minimum reserve levels.



Revenues in Public Works are distributed into eight categories. The largest category in FY25 is charges for services. $103,643,462 of charges for services revenue is budgeted in FY25, representing 52.8% of the revenues. Charges for services consist primarily of revenues from solid waste, wastewater, and water charges, but also includes internal Public Works charges for services as well as other miscellaneous charges.

The other revenue categories are debt proceeds, grants, interest earnings, interfund transfers, intergovernmental, licenses and permits, and special assessments. Debt proceeds, 22.2% of the budget, include a second bond issue of $40,000,000 for the west end project, and revenues from the sale of Sidewalk and Curb District and Special Improvement District (SID) bonds of $3,442,500. Budgeted grants of $13,832,473 in FY25 is for American Rescue Plan Act (ARPA) grants and FEMA grants for water projects. Interest earnings budgeted in FY25 is $3,242,000. Interfund transfers of $205,000 are for a transfer from the general fund to the Solid Waste fund for 50% of CNG revenues. Public Works has invested several million dollars into the methane system at the landfill and will receive 50% of the CNG revenues until the Solid Waste fund is paid back. Intergovernmental revenues of $5,062,352 include $4,400,000 for state fuel tax revenues and $142,352 from the Planning Department for a traffic technician position that is funded by a planning grant, both accounted for in the Gas Tax Fund. It also includes $520,000 for Street-Traffic's share of the HB 124 state entitlement funding. Licenses and permits for engineering, sidewalk hazard, storm, water, and wastewater total $230,500 in the FY25 budget. Budgeted special assessments in FY25 are

$26,459,000, representing 13.5% of the budgeted revenues and include assessments for encroachments, storm, street light maintenance districts, and street maintenance districts.



Public Works has several rate increases programmed for FY25. Public Works has historically adjusted its assessments annually for storm, and street maintenance districts per the Cost Indexes published by the Engineering News Index. The 2023 average Construction Cost Index (CCI) was 2.7% and the average Materials Cost Index was 4.9%.

However, Public Works is in the process of revising its storm program to a proactive approach as the current storm system will continue to fail at current funding levels. The proposed increase is 20% for storm fees in FY25 and this is the first of a seven-year ramp-up to eventually fund approximately $180 million of deferred storm maintenance and capital projects. If Council approves a rate increase at less than 20%, both operations and maintenance and capital expenses will need to be cut from the FY25 budget.

Public Works is requesting a 1.6% increase for Street Maintenance District 1 in FY25 and a 6.6% increase in Street Maintenance District (SMD) 2 assessments. The SMD 2 increase is greater than the inflationary cost indexes because in 2023, Council requested that Public Works fund more Safe Routes To School (SRTS) and traffic calming projects, as well as increase PAVER funding to reach a funding level on par with recommended overlay and chip seal cycles in ten years' time. The 6.5% increase funds an FY25 expense budget that is an increase of $2,425,000 for PAVER while SRTS and Traffic Calming is moved from Street Maintenance District to Gas Tax funds.

Currently, a residential property owner with an average 9,691 square foot lot pays $59.56 for storm per year. However, the storm fee is currently assessed by zoning and square footage, so some residential property owners pay more than this and some pay less. Public Works is proposing new methodology for calculating storm fees. If Council adopts the new methodology, storm fees will be calculated using impervious surface area and an Equivalent

Residential Unit (ERU) approach. There are several levels of service that Council can choose from including minimum, proactive, and best practices. Each level of service results in different funding needs and variable schedules to complete deferred maintenance and capital projects. If Council adopts the best practices level of service, the ERU will be approximately $7 per month or $84 per year. Every residential property in Billings would pay for one ERU under the proposed methodology, whereas commercial properties will pay for the number of ERUs that equates to its impervious area.

Residential properties currently pay $198.04 per year for a 9,691 square foot property for street maintenance district fees. It is estimated that the FY25 amount for the average residential property owner will be approximately $211.11, an increase of $13.07 annually.

Light district assessments for FY25 will be calculated in August 2024 after all expenses of each district for FY24 are accounted for. Each district will be assessed for their estimated electricity, maintenance, administration costs, as well as for any needed increases or decreases to reserve levels.

A comprehensive solid waste rate study has been conducted to establish collection, landfill, and roll off rates for FY25. Residential and commercial collection fees will need to increase by 4.3%, roll off fees need to increase by 6%, and landfill tipping fees will need to increase by 6.9%. The following are the current and proposed rates:

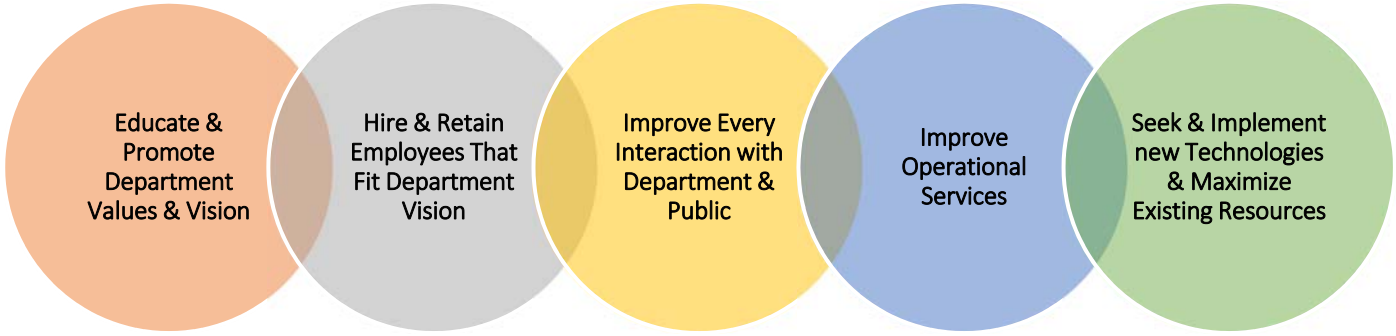
Solid Waste Service	FY24 Monthly Rate	Proposed FY25 Monthly Rate
Residential Garbage Collection	$13.90	$14.50
Commercial Garbage Collection (8yd, 2x per week)	$166.22	$173.14
Roll Off Service	$200.00	$212.00
Landfill MSW per Ton – Billings	$26.00	$27.80
Landfill MSW per Ton – MT other than Billings	$39.00	$41.70
Landfill MSW per Ton – Outside of Montana	$52.00	$55.60

A rate study was conducted last year to establish water and wastewater rates for fiscal years 2024 and 2025. On average, a homeowner will see a $4.31 increase per month for water and a $1.81 increase per month for wastewater. The resale rate charged to the Heights Water District (HWD) was recalculated for FY25 because the west end project was originally intended to be in use and therefore in the rate base for the HWD but has since been delayed. The rate increases per the rate study for FY25 are as follows:

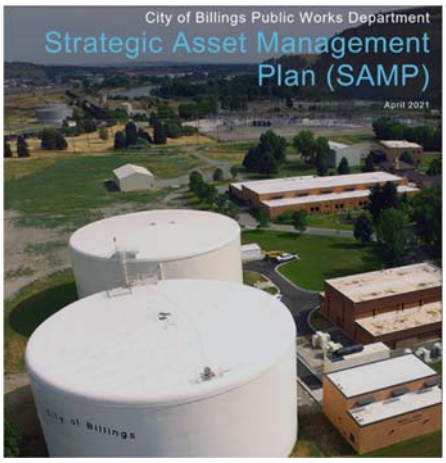
Customer Type	% Increase
Water – Residential	10%
Water – Non-Residential	7.6%
Water – Seasonal	12%
Water – Bulk Resellers	8%
Heights Water District	2.4%f
Private Fire Line	6.0%
Wastewater – Residential & Non-Residential	6.2%
Wastewater – Septage	0%
Wastewater – Lockwood Water & Sewer	4%
Wastewater – Phillips 66 Refinery	4%
Wastewater – ExxonMobil Refinery	4%
Water and Wastewater System Development Fees	0%

Planning for the Future

Public Works vision is "Exceed expectations through innovation, integrity and service to the community." Staff try to embody this vision in everything Public Works does to support the City Council's strategic plan and the needs of the community. In addition to implementing the action plans in the City Council's strategic plan to achieve Council's desired objectives, the Public Works Department continues to further the implementation of our established Strategic Goals through projects such as increased external and internal communications, employee engagement initiatives, customer service programs, asset management, efficiency initiatives, GIS expansion, and other technology initiatives. Public Works continues to utilize employees from all levels of the organization on its six strategic planning groups to engage employees, develop innovative strategies, and create buy-in amongst employees. The Public Works leadership team will continue to identify ways to improve efficiencies and create policies and programs that support our vision and mission.



The following are some of the new or expanded programs Public Works is working on:

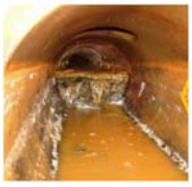


Asset Management

Infrastructure intensive organizations like Public Works recognize the benefits of comprehensive asset management as a set of practices and processes to maximize the return on investment for assets, improve decision-making related to new and aging infrastructure, enhance organizational performance, and increase community satisfaction. One of the key goals and benefits of the asset management initiative is that all service areas begin to use consistent approaches, practices, and processes. Consistency in decision-making principles, processes, and performance reporting will help elected officials obtain a better understanding of the activities and assets presenting high risk as well as the organizational areas with high or low performance. Public Works began Phase 1, the planning, and data accumulation phase, of asset management in FY20 and began Phase 2, the implementation phase in FY21. The implementation phase has continued for several years and will require extensive staff resources again in FY25. The implementation phase is scheduled to be substantially complete by the end of FY25 and then Public Works will enter the continuous improvement phase. With more than $7 billion of assets in Public Works, asset management plays a critical role in building and maintaining critical infrastructure.

Cardboard Collection

The inaugural collection of cardboard began in July of 2023 which was the City's first foray into any type of curbside recycling. Now that Solid Waste has worked out the "bugs" of the program, Public Works will be targeting public outreach efforts to encourage residents to put out more cardboard to be recycled. This will keep it out of the landfill and extend the life of our current landfill.

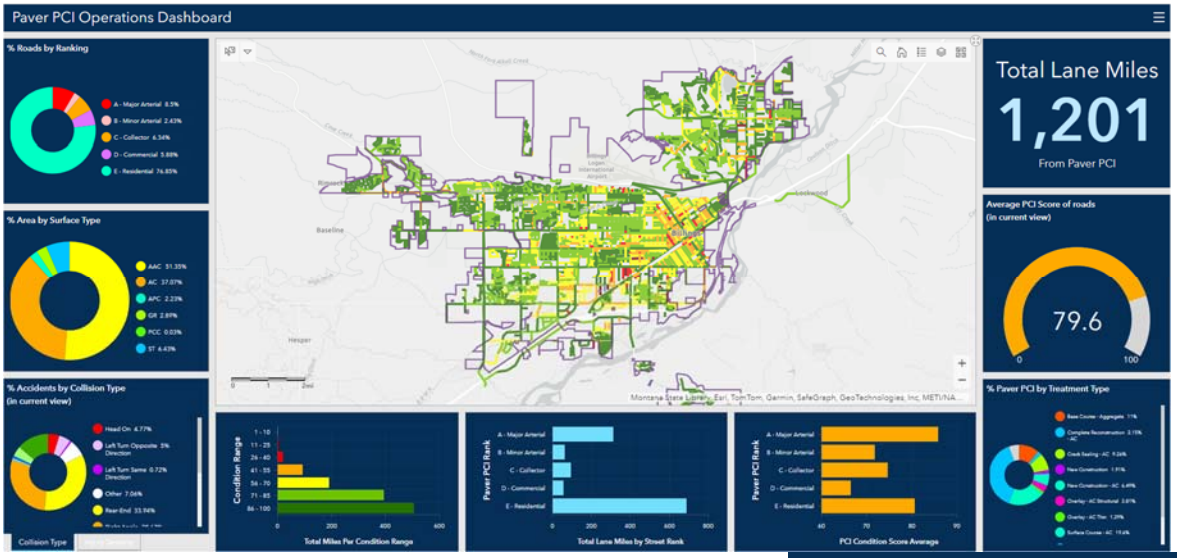


Fats, Oils, and Grease (FOG)

The discharge of FOG into the wastewater system causes blockages in pipes and creates significant challenges for wastewater plant operations. Staff came up with an innovative plan to dispose of FOG at the landfill. Prior to this, staff did not enforce compliance of FOG disposal as there was no place for businesses to take the FOG. Now that we have a working location to dispose of FOG, you will see staff start to step up inspections and compliance with the food services industry.

Geographic Information Systems (GIS)

A connected and accurate GIS system is required for a connected, data-driven future. Public Works began extensive investments into the City's GIS system in FY20. Utilizing a consultant to support the City's GIS team, we have been able to build new maps and spatial intelligence to improve service delivery to residents. To date, the team has completed a GIS governance project, a data schema update, database improvements, implementation of ArcGIS Portal, updated ArcGIS Online apps and dashboards, an ESRI pilot using Feature Manipulation Engine workflows for data migration, Cityworks updates and integrations, automatic vehicle location tracking for snow plowing and sanding, and OneCall integrations with GIS and Cityworks. The implementation phase is planned to be complete by December 2024 and at that time the City's GIS team will be able to maintain and continue improving the system into the future, as well as extend the tools that have been developed to other City departments. The City of Billings has received a Special Achievement in GIS (SAG) award for its efforts focused on modernizing Public Works' workflows in a GIS/Esri-centric fashion. The following is an example of one of the new dashboards:



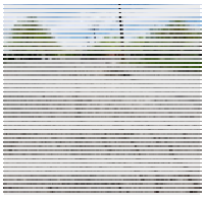
Heights Water District. Public Works is in the process of working with the HWD Board to select a consultant that will serve as an independent third party in analyzing the HWD's infrastructure and financial condition. This study is estimated to be completed in early 2025.

Landfill Composting Program

The creation of a new composting facility allows us to reuse some of the refuse to enhance soils both around the landfill and City parks. It will also reduce the amount of waste going into the landfill. This will lead to longer life of the landfill and expensive cells will last longer. The composting of biosolids, wood, leaves and other items saves many needed but limited organic compounds from being placed into the landfill never being able to be recovered. This will be our first step in achieving a zero-waste landfill. The composting project is expected to be completed in June 2024.

Lead Services

The City has replaced all lead line water services between the water main and the private property line. There were over 3,500 lead lines when the program to replace them was started. The EPA is currently finalizing new regulations pertaining to the lead services on private property. There are just under 200 lead lines from property lines to houses. We anticipate the new regulation will require replacement of these lines over a 10-year period. There will need to be a program in place to get these lines replaced. The City's role will be somewhere between passing along the requirement to property owners to get the lines replaced and actually replacing the lines on the private property. It is most likely that the city will be in the role of ensuring the replacements are completed and possibly assisting financially in some manner. A program will be developed in FY25 regarding the replacement of the lines.



PAVER Program

Public Works has an annual program for overlays, chipseals, and digouts. However, the funding is far below what is needed for recommended overlays and chipseals. Council approved an increase to the PAVER program with the FY25-FY29 CIP with street maintenance district assessment increases planned over ten years to reach the fundling levels needed.

Stormwater Program

Public Works is proposing big changes for storm that would be effective with the FY25 budget. The stormwater system has not been addressed adequately for many years in terms of deferred maintenance, capital improvements, and planning for the future which has resulted in approximately $180 million of deferred maintenance and capital projects. It will be up to Council to determine what Level of Service (LOS) they want for a stormwater program in Billings. The number of years that it will take to get through the backlog of projects is dependent on the LOS selected, as will the rates that will be implemented over seven years. Staff is also

proposing the implementation of a storm system development fee and to revise the methodology for calculating storm fees from zoning and square footage to impervious area and Equivalent Residential Unit (ERU). Each residential property would pay for one ERU under this methodology and commercial properties would pay for the number of ERUs that the parcel's impervious area equates to. Finally, residents will not find the storm fee on the annual property tax statement anymore. Instead, it will be on the monthly utility bill for increased transparency and to free up cash that currently must be kept in reserves due to the twice-per-year revenue collection that comes with billing fees on the property tax statement.

Street Lights

Public Works manages 199 street light districts in Billings. 123 of these districts are solely owned, operated, and maintained by other entities (NorthWestern Energy, Yellowstone Vally Electric Company, and Montana Department of Transportation). The other 76 districts that include approximately 4,500 lights are owned, operated, and maintained by Public Works. Some of the light district infrastructure is over 100 years old and needs replacement. The lights also need to be changed out from high pressure sodium to LED which require metering in all of these districts but will result in less electricity costs. Currently, 53 of the City-owned light districts (about 3,000 lights) are unmetered and it costs about $6,000 per meter. The major barrier to moving forward with these changes is coming up with a funding mechanism. Basically, the City has two choices. The first is to utilize Special Improvement Districts (SIDs) to fund the improvements and the second is to recreate most of the light districts with terminology that allows for the replacement of widespread infrastructure and pay for the upgrades through the light district assessments. Lighting is a key component of Crime Prevention Through Environmental Design (CPTED) and Public Works is prioritizing this light district issue in FY25. This will allow us to devise options for moving forward and projecting costs of the changes for the FY26 budget.

Transportation Master Plan

The City needs to determine the direction our transportation system should take. By doing a transportation master plan that looks at transportation goals, defines modal corridors and sections, and develops appropriate associated land uses, we can do a better job of developing the system more intentionally to meet our goals. This effort will involve significant involvement from all of our citizens, other governmental entities, the City Council and staff from Administration, Planning, Zoning, Transit, and PW. While the City has some funding available, we intend to work with MDT to utilize planning funds that they have available.

Wastewater regulations.

Public Works has been working collaboratively with DEQ to support a holistic watershed approach to water quality management to attempt to eliminate the need for Billings to invest in costly expenses in the tens of millions of dollars that would result in little to no improved water quality in the Yellowstone River. Staff is also closely monitoring Per- and Polyflouroalkyl Substances (PFAS) discussions at the Federal level.

Water and sewer extensions

The City is seeing more and more developments on the peripheries of Billings develop in the County resulting in a need to have funding available for water and sewer extensions and encourage development in the City. Council approved water and wastewater increases starting in FY24 of $1 million each to enable the City to be ready with the infrastucture needed for development. As development occurs, the City will get paid back for its investment, essentially creating a pipe extension revolving fund for years to come.

Water and wastewater pipe replacement program

Until FY23, the rate of pipe replacement was approximately ½% per year which means that water and wastewater lines would need to last 200 years before they are replaced. FY23 was the first year of a 5-year plan to increase the funding for pipe replacements with a goal of a 100 year pipe replacement program. The high inflation we have experience over the last couple of years, particularly in material costs, has delayed this timeline and it is estimated that we will be at an appropriate fundling level for pipe replacements in FY30 if we continue to increase funding by 10% a year as is programmed in the 5-year CIP.

West End Water Treatment Plant & Reservoir

FY24 brought the long-awaited groundbreaking of the west end project. This $160M project is the largest project of this type ever seen in Montana and will be completed in FY27. This project will increase water storage from hours to months and provide critical redundancy in the water system. $110M will be funded with bond proceeds and the remaining $50M is funded with user rates. Funding for the amenities (beach, boat ramps, picnic tables, public restrooms, etc.) has not yet been identified. Rate increases are in place to fund the west end project. If the cost of the reservoir portion of the project comes in higher than anticipated, the City will either have to scale back the size of the reservoir project or implement additional rate increases.

Public Works also has operational needs over the next five years that will require increases in personnel and operations and maintenance budgets. One of these needs is for remote locations in Billings. Billings is approximately 44 square miles and growing, resulting in lengthy travel times from the shops to work sites. Public Works is evaluating remote location needs and costs which will likely result in capital expenses in the future, as well as minor operation and maintenance increases to maintain the remote location(s).

When the new west end water treatment plant and reservoirs are online, additional operating and maintenance costs of $1.5 million are anticipated. These operational costs have already been planned for in Public Works rate studies and large rate increases for these costs are not expected.

Public Works also anticipates the need for additional personnel in the next five years due to growth of the City. These include four maintenance workers/equipment operators in Distribution and Collection, one engineer and one inspector in the Engineering division, one mechanical technician that will serve all of Public Works. Two

maintenance/equipment operator at the Landfill, and two maintenance/equipment operators in Solid Waste every three years. Finally, the implementation of the stormwater program improvements will require the addition of 6 maintenance/equipment operators in the Street/Traffic division.

The following are the anticipated personnel and operations and maintenance needs of Public Works over the next five years:

	FY26	FY27	FY28	FY29	FY30
Water FTE				2	
Wastewater FTE				2	
Engineering FTE		1	1		
PWA FTE	1				
Solid Waste FTE	1	2	1		2
Street and Traffic FTE	2		2		2
Water Operation & Maintenance	$500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000
Capital Outlay					$3,000,000

Detailed Fund Summaries

PUBLIC WORKS ADMINISTRATION
OPERATING BUDGET

FUND 6600

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL-BEGINNING	**$ 615,971**	**$ 875,032**	**$ 857,000**	**$ 932,662**	**$ 1,044,689**
REVENUES:					
CHARGE FOR SERVICES	2,794,737	2,924,383	3,166,871	3,166,871	3,114,119
INTERGOVERNMENTAL	89,689	49,675	-	-	-
INVESTMENT EARNINGS	(13,651)	28,384	4,000	40,300	20,000
TOTAL REVENUE	**$ 2,870,775**	**$ 3,002,442**	**$ 3,170,871**	**$ 3,207,171**	**$ 3,134,119**
EXPENSES:					
PERSONAL SERVICES	$ 1,612,923	$ 2,081,413	$ 2,137,224	$ 2,052,310	$ 2,245,282
OPERATIONS & MAINTENANCE	860,628	979,112	1,078,202	1,042,834	1,083,074
CAPITAL	12,598	-	-	-	20,000
TOTAL EXPENSES	**$ 2,486,149**	**$ 3,060,525**	**$ 3,215,426**	**$ 3,095,144**	**$ 3,348,356**
WORKING CAP. CHANGES NOT BUDGETED	(125,565)	115,713	-	-	-
WORKING CAPITAL-ENDING	**$ 875,032**	**$ 932,662**	**$ 812,445**	**$ 1,044,689**	**$ 830,452**
LESS OPERATING RESERVE	197,884	244,842	257,234	247,612	266,268
AVAILABLE WORKING CAPITAL	**$ 677,148**	**$ 687,820**	**$ 555,211**	**$ 797,077**	**$ 564,184**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
DIRECTOR OF PUBLIC WORKS	1.0	1.0	1.0	1.0
DEPUTY DIRECTOR OF PUBLIC WORKS	1.0	1.0	1.0	1.0
UTILITY BUSINESS MANAGER	1.0	1.0	1.0	1.0
PUBLIC WORKS FISCAL SERVICES MGR	1.0	1.0	1.0	1.0
PUBLIC WORKS FINANCIAL ANALYST	1.0	1.0	1.0	1.0
SAFETY & TRAINING COORDINATOR	1.0	1.0	1.0	1.0
MOTOR VEHICLE OPERATOR TRAINER	-	-	-	1.0
ACCOUNT CLERK II	6.0	6.0	6.0	6.0
BILLINGS SERV COORD	1.0	1.0	1.0	1.0
FACILITIES MAINT SUPPORT II	2.0	2.0	2.0	2.0
ADMINISTRATIVE SUPPORT II	-	-	1.0	1.0
ADMINISTRATIVE SUPPORT III	1.0	1.0	1.0	1.0
PROJECT & COMMUNICATION COORD	1.0	1.0	1.0	1.0
SPECIAL ASSESSMENT COORD	1.0	1.0	1.0	1.0
SENIOR ACCOUNT/PERMIT CLERK	2.0	2.0	2.0	2.0
ASSET MANAGEMENT ANALYST	-	1.0	1.0	1.0
TOTAL	20.0	21.0	22.0	23.0

FUND 6700

PUBLIC WORKS ENGINEERING OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL-BEGINNING	**$ 234,065**	**$ 219,901**	**$ 269,645**	**$ (6,756)**	**$ (88,697)**
REVENUES:					
SPECIAL ASSESSMENTS	$ 60,979	$ 86,380	$ 85,000	$ 105,000	$ 120,000
LICENSES & PERMITS	127,936	99,746	140,500	74,500	100,000
CHARGE FOR SERVICES	2,984,796	3,024,963	3,677,186	3,561,198	4,237,843
INTERGOVERNMENTAL	135,891	73,257	-	-	-
INVESTMENT EARNINGS	(3,637)	2,399	2,500	4,900	3,000
MISCELLANEOUS	2,455	326	-	191	-
TOTAL REVENUE	**$ 3,308,420**	**$ 3,287,071**	**$ 3,905,186**	**$ 3,745,789**	**$ 4,460,843**
EXPENSES:					
PERSONAL SERVICES	$ 2,386,123	$ 2,894,501	$ 2,771,437	$ 2,773,694	$ 2,939,993
OPERATIONS & MAINTENANCE	763,061	768,611	926,345	911,419	942,101
CAPITAL	32,762	-	179,000	142,617	122,350
TOTAL EXPENSES	**$ 3,181,946**	**$ 3,663,112**	**$ 3,893,782**	**$ 3,827,730**	**$ 4,004,444**
WORKING CAP. CHANGES NOT BUDGETED	(140,638)	149,384	-	-	-
WORKING CAPITAL-ENDING	**$ 219,901**	**$ (6,756)**	**$ 281,049**	**$ (88,697)**	**$ 367,702**
LESS OPERATING RESERVE	314,918	366,311	371,478	368,511	388,209
AVAILABLE WORKING CAPITAL	**$ (95,017)**	**$ (373,067)**	**$ (90,429)**	**$ (457,208)**	**$ (20,507)**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 21	ACTUAL FY 22	BUDGET FY 23	BUDGET FY 24	PROPOSED FY 25
CITY ENGINEER	1.0	1.0	1.0	1.0	1.0
CITY TRAFFIC ENGINEER	1.0	1.0	1.0	-	-
ENGINEER II	5.0	5.0	6.0	8.0	8.0
ENGINEER I	4.0	4.0	4.0	3.0	2.0
ENGINEER III	1.0	1.0	1.0	1.0	1.0
PERMIT CLERK	1.0	1.0	1.0	1.0	1.0
ENGINEERING DATA SPECIALIST	1.0	1.0	1.0	1.0	1.0
ENGINEER INSPECTOR II	4.0	4.0	5.0	5.0	7.0
ENGINEERING INSPECTOR SUPERVISOR	1.0	1.0	-	-	-
SURVEYOR/CAD TECH	1.0	1.0	1.0	1.0	1.0
TRAFFIC TECHNICIAN*	1.0	1.0	1.0	1.0	1.0
SENIOR ENGINEERING TECH	2.0	2.0	1.0	1.0	2.0
ADMINISTRATIVE SUPPORT II	1.0	1.0	1.0	1.0	1.0
TOTAL	**24.0**	**24.0**	**24.0**	**24.0**	**26.0**

SIDEWALK AND CURB DISTRICTS FUND
OPERATING BUDGET

FUNDS 4340

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ (487,460)**	**$ (832,177)**	**$ -**	**$ 24,388**	**$ -**
REVENUE:					
INTEREST EARNINGS	$ (3,254)	$ 2,034	$ 100	$ 11,358	$ -
PRIVATE CONTRIBUTIONS	393,842	-	-	140,295	-
SALE OF BONDS	960,000	1,710,593	1,847,650	2,568,876	1,635,000
TOTAL REVENUE	**$ 1,350,588**	**$ 1,712,627**	**$ 1,847,750**	**$ 2,720,529**	**$ 1,635,000**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ -	$ 32,641	$ -	$ -	$ -
BOND ISSUANCE COSTS	15,000	44,950	25,000	-	25,000
CONST-SIDEWALK BY CITY	1,680,305	771,282	1,822,750	2,744,917	1,610,000
TRANSFER OTHER FUNDS	-	7,189	-	-	-
TOTAL EXPENDITURES	**$ 1,695,305**	**$ 856,062**	**$ 1,847,750**	**$ 2,744,917**	**$ 1,635,000**
FUND BALANCE ENDING	**$ (832,177)**	**$ 24,388**	**$ -**	**$ -**	**$ -**
LESS:					
RESTRICTED	(832,177)	24,388	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SPECIAL IMPROVEMENT DISTRICT FUNDS
OPERATING BUDGET

FUND 4500

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 308,574**	**$ 345,979**	**$ -**	**$ 180,301**	**$ -**
REVENUE:					
INTEREST EARNINGS	$ (12,326)	$ 7,289	$ -	$ 1,750	$ -
PRIVATE CONTRIBUTIONS	2,889	68,500	-	808,408	-
SALE OF BONDS	3,040,000	-	3,076,250	4,607,295	1,807,500
TOTAL REVENUE	**$ 3,030,563**	**$ 75,789**	**$ 3,076,250**	**$ 5,417,453**	**$ 1,807,500**
EXPENDITURES:					
BOND ISSUANCE COSTS	$ 159,777	$ -	$ -	$ 23,000	$ 25,000
REFUNDS	34,494	18,694	-	-	-
CONST-ROADS/STREET/PARKING	2,746,652	220,317	3,076,250	5,272,915	1,782,500
TRANSFER OTHER FUNDS	52,235	2,456	-	301,839	-
TOTAL EXPENDITURES	**$ 2,993,158**	**$ 241,467**	**$ 3,076,250**	**$ 5,597,754**	**$ 1,807,500**
FUND BALANCE ENDING	**$ 345,979**	**$ 180,301**	**$ -**	**$ -**	**$ -**
LESS:					
RESTRICTED	345,979	180,301	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ARTERIAL STREET FEES FUND
OPERATING BUDGET

FUND 8450

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 9,186,611**	**$ 8,846,692**	**$ 451,443**	**$ 6,418,386**	**$ -**
REVENUE:					
SPECIAL ASSESSMENTS	$ 4,759,537	$ 30,399	$ -	$ 200	$ -
INTEREST ON INVESTMENTS	(109,577)	150,621	1,000	175,000	
MISCELLANEOUS	-	97,832	-	234,047	-
GRANTS-DOT	-	1,621,424	-	5,485,510	-
TOTAL REVENUE	**$ 4,649,960**	**$ 1,900,276**	**$ 1,000**	**$ 5,894,757**	**$ -**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 359,507	$ 562,957	$ 2,443	$ 3,064	$ -
CAPITAL	4,630,372	3,765,625	450,000	12,310,079	-
TOTAL EXPENDITURES	**$ 4,989,879**	**$ 4,328,582**	**$ 452,443**	**$12,313,143**	**$ -**
FUND BALANCE ENDING	**$ 8,846,692**	**$ 6,418,386**	**$ -**	**$ -**	**$ -**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	-	-	-	-	-
COMMITTED	8,846,692	6,418,386	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

GAS TAX FUND
OPERATING BUDGET

FUND 2050 & 2060

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 8,588,839**	**$ 7,432,295**	**$ 2,715,697**	**$ 6,309,023**	**$ 8,539,212**
REVENUE:					
STATE GAS TAX	$ 3,944,961	$ 1,779,937	$ 4,275,000	$ 8,480,000	$ 4,400,000
COUNTY CONTRACT SERVICE	88,488	101,565	95,334	95,334	142,352
INTEREST ON INVESTMENTS	(91,523)	190,687	21,000	400,000	150,000
CONTRIBUTIONS/DONATIONS	-	60,471	-	-	-
TRANSFERS:					
STREET MAINT DISTRICTS	1,760,000	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUE	**$ 5,701,926**	**$ 2,132,660**	**$ 4,391,334**	**$ 8,975,334**	**$ 4,692,352**
EXPENDITURES:					
PERSONAL SERVICES	$ 87,944	$ 92,893	$ 95,333	$ 95,293	$ 95,723
OPERATION & MAINTENANCE	3,462,048	1,131,397	353,760	379,260	366,844
CAPITAL PROJECTS	3,293,478	2,031,642	1,127,000	6,270,592	6,427,000
TRANSFERS	15,000	-	-	-	-
TOTAL EXPENDITURES	**$ 6,858,470**	**$ 3,255,932**	**$ 1,576,093**	**$ 6,745,145**	**$ 6,889,567**
FUND BALANCE ENDING	**$ 7,432,295**	**$ 6,309,023**	**$ 5,530,938**	**$ 8,539,212**	**$ 6,341,997**
LESS:					
RESTRICTED:					
OTHER PROJECTS	7,432,295	6,309,023	5,530,938	8,539,212	6,341,997
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SIDEWALK HAZARD
OPERATING BUDGET

FUND 2080

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 80,646**	**$ 95,763**	**$ 9,016**	**$ 81,553**	**$ 83,323**
REVENUE:					
SPECIAL ASSESSMENTS	$ 1,324	$ 17,926	$ 150,000	$ 140,000	$ 173,000
LICENSES & PERMITS	-	4,610	12,000	8,000	15,000
INTEREST ON INVESTMENTS	(1,296)	1,924	200	2,850	2,000
TRANSFERS	15,000	-	-	-	-
TOTAL REVENUE	**$ 15,028**	**$ 24,460**	**$ 162,200**	**$ 150,850**	**$ 190,000**
EXPENDITURES:					
OPERATION & MAINTENANCE	(89)	38,670	150,000	149,080	190,000
TOTAL EXPENDITURES	**$ (89)**	**$ 38,670**	**$ 150,000**	**$ 149,080**	**$ 190,000**
FUND BALANCE ENDING	**$ 95,763**	**$ 81,553**	**$ 21,216**	**$ 83,323**	**$ 83,323**
LESS:					
RESTRICTED:					
OTHER PROJECTS	95,763	81,553	-	83,323	83,323
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

STORM SEWER FUND
OPERATING BUDGET

FUND 8400 & 2070

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 3,190,729**	**$ 3,959,535**	**$1,569,195**	**$ 4,778,352**	**$ 2,533,393**
REVENUE:					
SPECIAL ASSESSMENTS	$ 4,912,574	$ 5,286,125	$ 5,440,000	$ 5,525,000	$ 6,630,000
INTEREST ON INVESTMENTS	(52,799)	123,148	15,500	169,200	102,000
LICENSES & PERMITS	-	-	500	-	500
OTHER	52,553	5,712	5,610	5,837	5,900
TOTAL REVENUE	**$ 4,912,328**	**$ 5,414,985**	**$ 5,461,610**	**$ 5,700,037**	**$ 6,738,400**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 2,015,987	$ 1,925,327	$ 1,987,497	$ 2,246,247	$ 3,506,227
CAPITAL	1,107,535	835,841	2,712,000	4,683,749	3,897,000
TRANSFERS TO BOND AND INTEREST	1,020,000	1,835,000	1,015,000	1,015,000	1,015,000
TOTAL EXPENDITURES	**$ 4,143,522**	**$ 4,596,168**	**$ 5,714,497**	**$ 7,944,996**	**$ 8,418,227**
FUND BALANCE ENDING	**$ 3,959,535**	**$ 4,778,352**	**$ 1,316,308**	**$ 2,533,393**	**$ 853,566**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	3,959,535	4,778,352	1,316,308	2,533,393	853,566
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

STREET AND TRAFFIC FUND
OPERATING BUDGET

FUND 2110

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 5,323,361**	**$ 6,804,812**	**$ 5,552,676**	**$ 7,789,639**	**$ 5,803,492**
REVENUE:					
STATE REIMBURSEMENTS	$ 760,485	$ 792,049	$ 463,800	$ 515,510	$ 520,000
CONCRETE REPAIR	-	-	150,000	-	-
FIRE SERVICES FEES	11,948	13,955	11,000	11,000	11,000
STREET LIGHT	181,945	469,772	251,932	251,932	281,000
STREET MAINTENANCE	7,900,000	6,953,028	7,612,000	7,612,000	7,855,000
SOLID WASTE	115,388	100,000	100,000	100,000	100,000
STORM SEWER MAINT.	953,158	1,058,231	1,108,807	1,108,807	2,635,000
BBWA LATERAL MAINT.	4,500	4,500	4,500	4,500	4,500
UTILITY CHG FOR SERVICES	528,509	568,756	300,000	400,000	300,000
INTERDEPARTMENTAL CHGS	1,058	41,605	1,000	2,000	2,000
INVESTMENT EARNINGS	(62,443)	88,423	10,000	200,000	100,000
MISCELLANEOUS	20,573	12,227	10,000	98,464	7,500
TOTAL REVENUE	**$10,415,121**	**$ 10,102,546**	**$ 10,023,039**	**$ 10,304,213**	**$ 11,816,000**
EXPENDITURES:					
PERSONAL SERVICES	$ 4,005,181	$ 4,432,277	$ 5,057,646	$ 4,743,680	$ 5,034,353
OPERATIONS AND MAINTENANCE	3,606,609	3,884,867	4,873,193	4,720,163	5,240,168
CAPITAL	1,196,377	595,247	1,832,186	2,743,388	2,287,000
TRANSFERS	125,503	205,328	83,129	83,129	25,000
TOTAL EXPENDITURES	**$ 8,933,670**	**$ 9,117,719**	**$ 11,846,154**	**$ 12,290,360**	**$ 12,586,521**
FUND BALANCE ENDING	**$ 6,804,812**	**$ 7,789,639**	**$ 3,729,561**	**$ 5,803,492**	**$ 5,032,971**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	6,804,812	7,789,639	3,729,561	5,803,492	5,032,971
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

STREET AND TRAFFIC FUND
OPERATING BUDGET

FUND 2110

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 4,005,181	$ 4,432,277	$ 5,057,646	$ 4,743,680	$ 5,034,353
OPERATIONS AND MAINTENANCE	3,606,609	3,884,867	4,873,193	4,720,163	5,240,168
CAPITAL	1,196,377	595,247	1,832,186	2,743,388	2,287,000
TRANSFERS	207,502	208,078	83,129	83,129	25,000
TOTAL EXPENDITURES	**$ 9,015,669**	**$ 9,120,469**	**$ 11,846,154**	**$ 12,290,360**	**$ 12,586,521**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
STREET/TRAFFIC SUPERINTENDENT	1.0	1.0	1.0	1.0
STREET/TRAFFIC SUPERVISOR	4.0	4.0	4.0	4.0
SR. EQUIPMENT OPER/MAINT. WKR	3.0	3.0	3.0	3.0
EQUIP OPER/MAINT WORKER	29.0	32.0	37.0	37.0
MAINTENANCE WORKER	4.0	5.0	5.0	5.0
TRAFFIC INSPECTOR/SIGNAL SPECIALIST	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT III	1.0	1.0	1.0	1.0
STREET LIGHT & TRAFFIC SIGNAL TECH II	2.0	1.0	1.0	1.0
STREET LIGHT & TRAFFIC SIGNAL TECH I	-	3.0	3.0	3.0
ARBORIST	1.0	-	-	-
TOTAL	**48.0**	**51.0**	**56.0**	**56.0**

STREET LIGHT MAINTENANCE DISTRICTS FUND
OPERATING BUDGET

FUND 8100

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE - BEGINNING	**$ 2,245,385**	**$ 2,419,169**	**$ 2,255,418**	**$ 2,178,365**	**$ 1,856,869**
REVENUE:					
INTEREST EARNINGS	$ (31,453)	$ 52,096	$ 6,000	$ 56,000	$ 30,000
SPECIAL ASSESSMENTS	2,377,577	2,482,477	2,700,000	2,658,000	2,870,000
MISCELLANEOUS	14,621	28,365	-	5,650	-
TOTAL REVENUE	**$ 2,360,745**	**$ 2,562,938**	**$ 2,706,000**	**$ 2,719,650**	**$ 2,900,000**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 2,186,961	$ 2,803,742	$ 3,239,446	$ 3,041,146	$ 3,228,775
TOTAL EXPENDITURES	**$ 2,186,961**	**$ 2,803,742**	**$ 3,239,446**	**$ 3,041,146**	**$ 3,228,775**
FUND BALANCE - ENDING	**$ 2,419,169**	**$ 2,178,365**	**$ 1,721,972**	**$ 1,856,869**	**$ 1,528,094**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	2,419,169	2,178,365	1,721,972	1,856,869	1,528,094
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

STREET MAINTENANCE DISTRICTS FUND
OPERATING BUDGET

FUND 8010 & 8020

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 4,631,883**	**$ 4,423,655**	**$ 6,109,865**	**$ 10,294,185**	**$ 9,381,240**
REVENUE:					
SPECIAL ASSESSMENTS	$ 9,625,744	$ 15,020,802	$ 15,773,649	$ 15,885,050	$ 16,666,000
INTEREST ON INVESTMENTS	(73,626)	231,633	20,500	289,500	155,000
TOTAL REVENUE	**$ 9,552,118**	**$ 15,252,435**	**$ 15,794,149**	**$ 16,174,550**	**$ 16,821,000**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 8,000,346	$ 7,649,002	$ 7,883,111	$ 7,883,111	$ 8,218,996
CAPITAL	-	1,732,903	9,378,631	9,204,384	6,654,000
TRANSFER TO GAS TAX FUND	1,760,000	-	-	-	-
TOTAL EXPENDITURES	**$ 9,760,346**	**$ 9,381,905**	**$ 17,261,742**	**$ 17,087,495**	**$ 14,872,996**
FUND BALANCE ENDING	**$ 4,423,655**	**$ 10,294,185**	**$ 4,642,272**	**$ 9,381,240**	**$ 11,329,244**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	4,423,655	10,294,185	4,642,272	9,381,240	11,329,244
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SOLID WASTE FUND
OPERATING BUDGET

FUNDS 5410,5420,5440,5450

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL - BEGINNING	**$15,460,105**	**$ 17,963,506**	**$ 7,209,643**	**$ 17,968,624**	**$10,045,525**
REVENUES:					
GARBAGE COLLECTION-RES	$ 6,091,303	$ 6,329,044	$ 6,150,000	$ 7,200,000	$ 7,488,000
GARBAGE COLLECTION-COMM	4,807,288	5,107,667	4,910,000	6,000,000	6,240,000
CONATINER SALES	35,600	-	-	-	-
COLLECTION-BILLED	1,411,872	1,561,928	1,482,700	1,740,000	1,838,000
LANDFILL CHARGES	6,460,887	6,840,635	6,817,250	7,273,754	7,780,000
MISC CHARGE FOR SERVICES	82,831	140,959	113,500	139,781	339,000
SURCHARGES	19,460	56	21,000	-	-
SPECIAL ASSESSMENTS	-	-		1,977	-
INTEREST ON INVSTMNT/LOANS	(393,599)	420,107	121,300	735,500	497,000
SALE OF SURPLUS EQUIP/LAND	10,374	-	-	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-	174,000	-
REFUNDS/REIMBURSEMENTS	755,856	2,260,572	-	-	-
TOTAL REVENUE	**$19,281,872**	**$ 22,660,968**	**$ 19,615,750**	**$ 23,265,012**	**$24,182,000**
EXPENSES:					
ADMINISTRATION	$ 4,038,902	$ 2,593,728	$ 1,689,800	$ 1,839,529	$ 2,457,790
TRANSFER OUT-FACILITIES	-	-	143,743	143,743	1,973,000
COLLECTION	9,938,534	9,713,539	12,168,548	15,194,694	14,820,136
LANDFILL	4,770,874	10,534,565	7,516,926	14,010,145	9,955,971
TOTAL EXPENSES	**$18,748,310**	**$ 22,841,832**	**$ 21,519,017**	**$ 31,188,111**	**$29,206,897**
WORKING CAP. CHANGES NOT BUDGETED	1,969,839	185,982	-	-	-
WORKING CAPITAL - ENDING	**$17,963,506**	**$ 17,968,624**	**$ 5,306,376**	**$ 10,045,525**	**$ 5,020,628**
LESS OPERATING RESERVE	**5,260,000**	**5,260,000**	**3,500,000**	**-**	**5,108,460**
LESS DEBT RESERVE	**-**	**-**	**-**	**-**	**-**
AVAILABLE WORKING CAPITAL	**$12,703,506**	**$ 12,708,624**	**$ 1,806,376**	**$ 10,045,525**	**$ (87,832)**

SOLID WASTE FUND
OPERATING BUDGET

FUNDS 5410,5420,5440,5450

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 6,014,192	$ 6,686,003	$ 7,352,195	$ 7,286,821	$ 7,551,689
OPERATIONS AND MAINTENANCE	10,097,407	12,268,305	8,297,883	9,444,802	10,552,208
CAPITAL	1,875,742	3,201,783	4,145,891	12,623,002	7,565,000
DEBT SERVICE	722,969	684,269	1,546,000	1,546,000	1,565,000
TRANSFERS	38,000	1,472	143,743	143,743	1,973,000
		-			
TOTAL EXPENSES	**$18,748,310**	**$22,841,832**	**$ 21,485,712**	**$ 31,044,368**	**$ 29,206,897**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
SOLID WASTE SUPT.	1.0	1.0	1.0	1.0
SOLID WASTE SUPERVISOR	5.0	5.0	5.0	5.0
SR EQUIP. OPER / MAINT WORKER	5.0	5.0	5.0	5.0
ADMINISTRATIVE SUPPORT III	1.0	-	-	-
EQUIP. OPER / MAINT. WORKER	46.0	42.0	65.0	67.0
MAINTENANCE WORKER	9.0	15.0	5.0	3.0
ADMINISTRATIVE SUPPORT II	-	1.0	1.0	1.0
FACILITIES MAINT SUPPORT I	1.0	1.0	1.0	1.0
LANDFILL ATTENDANTS	3.0	3.0	3.0	3.0
TOTAL	**71.0**	**73.0**	**86.0**	**86.0**

WASTEWATER FUND
OPERATING BUDGET

FUNDS 5120,5130,5180,5190,4210

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL - BEGINNING	**$34,689,881**	**$ 27,143,989**	**$ 15,470,542**	**$ 30,568,505**	**$ 17,735,796**
REVENUES:					
WASTEWATER CHARGES	$20,487,507	$ 21,022,316	$ 21,049,600	$ 23,200,105	$ 24,528,600
PERMITS	65,285	50,825	65,000	52,000	55,000
OTHER CHARGES FOR SERV.	265,703	321,805	438,360	339,899	375,000
WHOLESALE SURCHARGE	90,568	89,528	93,000	110,000	115,000
LATE PAYMENT CHARGES	44,917	42,988	45,000	42,000	45,000
SYSTEM DEVELOPMENT FEE	2,661,255	2,040,706	1,800,000	1,400,000	1,500,000
STATE FEE	58,120	44,434	55,000	45,000	55,000
ARPA GRANT	-	5,838	-	-	-
ARMY CORPS OF ENGINEERS GR	-	1,800,000	200,000	200,000	-
MISCELLANEOUS	15,127	9,129	-	259,775	-
SALE OF EQUIPMENT	2,600	-	-	12,700	-
TRANSFERS IN-OTHER FUNDS	8,000	-	-	-	-
INTEREST ON INVESTMENTS	(485,564)	653,519	145,000	1,037,000	460,000
TOTAL REVENUE	**$23,213,518**	**$ 26,081,088**	**$ 23,890,960**	**$ 26,698,479**	**$ 27,133,600**
EXPENSES:					
ADMINISTRATION	$ 1,689,791	$ 1,711,790	$ 2,225,151	$ 2,191,178	$ 2,569,378
FISCAL SERVICES	(23,148)	228,404	80,324	78,477	79,168
TREATMENT PLANT	6,585,357	6,560,451	7,072,619	7,370,094	7,100,247
COLLECTION SYSTEM	1,750,455	1,915,647	2,227,172	2,223,241	2,262,729
ENVIRONMENTAL AFFAIRS	398,629	414,712	520,132	430,768	532,558
REPLACEMENT EXPEND.	13,275,330	8,330,134	14,023,379	21,879,430	14,534,740
INTRA-FUND TRANSFERS	15,200	-	-	-	-
BOND PRINCIPAL	-	-	2,840,000	2,840,000	3,265,000
BOND INTEREST	2,141,143	2,025,353	2,518,000	2,518,000	2,066,000
TOTAL EXPENSES	**$25,832,757**	**$ 21,186,491**	**$ 31,506,777**	**$ 39,531,188**	**$ 32,409,820**
W.C. CHANGES NOT BUDGETED	(4,926,653)	(1,470,081)	-	-	-
WORKING CAPITAL - ENDING	**$27,143,989**	**$ 30,568,505**	**$ 7,854,725**	**$ 17,735,796**	**$ 12,459,576**
LESS OPERATING RESERVE	**1,845,000**	**2,180,000**	**2,180,000**	**1,800,000**	**2,072,662**
LESS SRF LOAN RESERVE	**1,444,526**	**1,444,526**	**1,445,000**	**1,445,000**	**1,445,000**
AVAILABLE WORKING CAPITAL	**$23,854,463**	**$ 26,943,979**	**$ 4,229,725**	**$ 14,490,796**	**$ 8,941,914**

WASTEWATER FUND
OPERATING BUDGET

FUND 5120,5130,5180,4210

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 3,853,610	$ 4,360,530	$ 4,748,274	$ 4,542,499	$ 4,728,145
OPERATIONS AND MAINTENANCE	6,562,674	6,470,474	7,377,126	7,751,259	7,815,935
CAPITAL	13,275,330	8,330,134	14,023,379	21,879,430	14,534,740
DEBT SERVICE	2,141,143	2,025,353	5,358,000	5,358,000	5,331,000
			-		-
TOTAL EXPENSES	**$ 25,832,757**	**$ 21,186,491**	**$31,506,779**	**$ 39,531,188**	**$32,409,820**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
INVENTORY COORDINATOR	0.25	0.25	0.25	0.25
ADMINISTRATIVE SUPPORT II	0.4	0.4	-	-
CHEMIST	1.0	1.0	1.0	1.0
CONTROL SYS PROG ANALYST II	1.0	1.0	1.0	1.0
D&C SUPERINTENDENT	0.4	0.4	0.5	0.5
DRAFTING TECHNICIAN	0.4	0.4	0.5	0.5
ELECTRICAL CNTRL SYS SPEC	0.5	0.5	0.5	0.5
ELECTRICAL MAINT SUPERVISOR	0.5	0.5	0.5	0.5
ELECTRICIAN III	3.0	3.5	3.5	3.5
ENG INSPECTOR II	0.8	0.8	1.0	-
ENVIRONMENTAL COMPL COORD	2.0	2.0	2.0	2.0
ENVIRONMENTAL ENGINEER	1.0	1.0	1.0	1.0
ENVIRONMETNAL COORD I	1.0	1.0	1.0	1.0
EQUIP OPER/MAINT WORKER	7.6	7.6	11.5	11.5
FACILITIES MAINT SUPPORT II	1.0	1.0	1.0	1.0
LAB SUPERVISOR	1.0	1.0	1.0	1.0
LAB TECHNICIAN	1.0	1.0	1.0	1.0
MECHANIC I	0.4	-	-	-
PLANT MECHANIC SUPERVISOR	1.0	1.0	1.0	1.0
PLANT OPER SUPERVISOR	1.0	1.0	1.0	1.0
SR EQUIP OPER MAINT WKR	1.6	1.6	2.0	2.0
SYSTEMS MAINT SUPERVISOR	1.6	1.6	2.0	2.0
TREATMENT PLANT TECH III	6.0	11.0	11.0	11.0
TREATMENT PLANT TECHNICIAN I	1.0	-	-	-
TREATMENT PLANT TECHNICIAN II	6.0	2.0	1.0	1.0
WATER QUALITY SUPERINTENDENT	0.5	0.5	0.5	0.5
WASTEWATER TREATMENT MGR	1.0	1.0	1.0	1.0
WIRELESS NETWORK TECH	0.5	-	-	-
TOTAL	**43.45**	**43.05**	**46.75**	**45.75**

WATER FUND
OPERATING BUDGET

FUNDS 5020,5030,5050,5070,4160,8700

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL - BEGINNING	**$ 46,359,048**	**$ 53,126,848**	**$ 26,268,476**	**$ 61,987,139**	**$ 62,571,001**
REVENUES:					
WATER SALES	$ 27,412,980	$ 28,697,524	$ 28,229,500	$ 29,950,500	$ 32,201,000
FIRE HYDRANT CHARGES	478,180	510,878	480,000	515,000	515,000
WATER SERVICE LINE INS.	469,820	459,250	450,000	468,000	465,000
OTHER CHARGES FOR SERV.	579,296	423,064	417,000	427,125	435,000
LATE PAYMENT CHARGES	32,827	37,133	35,000	38,000	40,000
SYSTEM DEVELOPMENT FEE	2,623,428	1,643,560	1,650,000	1,250,000	1,400,000
STATE FEE	62,899	63,671	60,000	63,331	65,000
DEBT PROCEEDS	-	-	-	73,935,931	40,000,000
ARPA FEMA GRANTS	1,763,546	5,537,977	7,063,546	7,063,549	13,832,473
MISCELLANEOUS	13,769	13,769	13,000	861,866	15,000
SALE OF EQUIPMENT/LAND	10,012	-	-	700	-
INTEREST ON INVESTMENTS	(660,374)	1,237,671	62,700	4,210,235	1,638,000
TOTAL REVENUE	**$ 32,786,383**	**$ 38,624,497**	**$ 38,460,746**	**$ 118,784,237**	**$ 90,606,473**
EXPENSES:					
ADMINISTRATION	$ 2,531,158	$ 2,520,954	$ 2,848,681	$ 2,901,262	$ 3,527,273
FISCAL SERVICES	1,891,559	2,005,370	292,070	269,366	298,055
TREATMENT PLANT	6,505,981	7,208,968	10,449,195	7,479,760	10,999,343
DISTRIB/COLLECT/METERS	2,893,542	3,002,405	4,603,826	4,541,482	4,764,966
CAPITAL	8,968,077	13,363,256	19,092,742	96,286,649	93,983,050
WATER SERVCE INS. PROG	380,836	468,016	350,000	387,095	350,000
INTRA-FUND TRANSFERS	22,800	144	-	-	-
BOND PRINCIPAL	-	-	7,200,000	3,620,000	4,120,000
BOND INTEREST	503,055	443,805	2,700,000	2,714,761	3,676,000
TOTAL EXPENSES	**$ 23,697,008**	**$ 29,012,918**	**$ 47,536,514**	**$ 118,200,375**	**$ 121,718,687**
W.C. CHANGES NOT BUDGETED	(2,321,575)	(751,288)	-	-	-
WORKING CAPITAL - ENDING	**$ 53,126,848**	**$ 61,987,139**	**$ 17,192,708**	**$ 62,571,001**	**$ 31,458,787**
LESS OPERATING RESERVE	**3,646,000**	**4,020,000**	**5,000,000**	**4,020,000**	**5,000,000**
LESS SRF LOAN RESERVE	**1,386,571**	**1,386,571**	**1,385,000**	**1,385,000**	**1,385,000**
AVAILABLE WORKING CAPITAL	**$ 48,094,277**	**$ 56,580,568**	**$ 10,807,708**	**$ 57,166,001**	**$ 25,073,787**

FUNDS 5020,5030,5050,5070,4160,8700

WATER FUND
OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
PERSONAL SERVICES	$ 4,686,408	$ 5,135,579	$ 5,275,092	$ 5,025,577	$ 5,233,906
OPERATIONS AND MAINTENANCE	9,539,468	10,070,278	13,268,681	10,783,788	14,704,231
CAPITAL	8,968,077	13,363,256	19,092,742	96,054,749	93,983,050
DEBT SERVICE	503,055	443,805	9,900,000	6,336,261	7,797,500
TOTAL EXPENSES	**$ 23,697,008**	**$ 29,012,918**	**$ 47,536,515**	**$ 118,200,375**	**$ 121,718,687**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
INVENTORY COORDINATOR	0.75	0.75	0.75	0.75
ADMINISTRATIVE SUPPORT II	0.6	0.6	-	-
CHEMIST	2.0	2.0	2.0	2.0
CHIEF CHEMIST	1.0	1.0	1.0	1.0
CONTROL SYS PROG ANALYST II	1.0	1.0	1.0	1.0
D&C SUPERINTENDANT	0.6	0.6	0.5	0.5
DRAFTING TECHNICIAN	0.6	0.6	0.5	0.5
ELEC CONTROL SYS SPECIALIST	0.5	0.5	0.5	0.5
ELECTRICAL MAIN SUPERVISOR	0.5	0.5	0.5	0.5
ELECTRICIAN III	3.0	3.5	3.5	3.5
ENGINEERING INSPECTOR II	1.2	1.2	1.0	-
EQUIP. OPER/MAINT WORKER	9.0	9.6	10.5	11.5
FIELD SERVICE MGR	1.0	1.0	1.0	1.0
FIELD SERVICE REP.	8.0	8.0	8.0	8.0
LAB TECHNICIAN	1.0	1.0	1.0	1.0
MAINTENANCE WORKER	2.4	1.8	1.0	
MECHANIC I	0.6	-	-	-
PLANT MECHANIC SUPERVISOR	1.0	1.0	1.0	1.0
PUD PLANT OPER SUPERVISOR	1.0	1.0	1.0	1.0
SR. EQUIP OPER MAINT WKR	2.4	2.4	2.0	2.0
SYSTEMS MAINT SUPERVISOR	2.4	2.4	2.0	2.0
TREATMENT PLANT TECHNICIAN I	1.0	-	-	-
TREATMENT PLANT TECHNICIAN II	3.0	1.0	-	-
TREATMENT PLANT TECHNICIAN III	8.0	12.0	13.0	13.0
WATER QUALITY SUPER	0.5	0.5	0.5	0.5
WATER TREATMENT PLANT MGR	1.0	1.0	1.0	1.0
WIRELESS NETWORK TECH	0.5	-	-	-
TOTAL	**54.55**	**54.95**	**53.25**	**52.25**

Business Improvement Districts

Downtown Business Improvement District

Business Improvement District

Downtown Billings Business Improvement District

Work Plan FY25

Mission Statement

The Billings Business Improvement District (BID) is dedicated to improving the cleanliness, appearance, and perception of safety in Downtown Billings to further enhance and make Billings a vibrant destination for visitors, residents, owners, employees, and students.

The BID operates certain revitalization, maintenance, safety, outreach, public art, and hospitality functions under the corporate entity known as the Downtown Billings Business Improvement District.

Financial Forecast

The Business Improvement District is an organizing and financing mechanism used by property owners to determine the future of their retail, commercial and industrial areas. The BID is based on state and local law, which permits property owners to cooperatively use the city's tax collection powers to "assess" themselves. These funds are collected by the county and returned in their entirety to the BID and are used for purchasing supplemental services and improvements beyond those services and improvements provided by the city.

The Billings BID is publicly-sanctioned, assessment -financed, and property owner managed.

Products and Services

The BID will provide the following services within the designated boundaries:

Clean program (street level)

- Sidewalk sweeping
- Sidewalk power washing, rotating basis in district, spot cleaning as well
- *Snow removal, 4' pedestrian right of way
- Fixed Can Trash removal, approximately 75 cans removed three times per week
- Graffiti removal, street level

Safe program

- Expanded Safety BID
- Cooperative Safety Program, Downtown Resource Officers
- Resource Outreach Coordinator, MAAP Program

- Homeless Outreach Team (HOT Team) in partnership with Rimrock
- In-house CPTED program (Smart Design + Safer Space) in partnership with Billings Police Department and Billings Chamber.

Public Art Program

- Community Murals
- Downtown Billings LightBike Trail
- Sculpture installation and display
- Alley Activation

Landscape/Beautification/Planter Maintenance

- Purchase, maintain, daily watering of hanging flower baskets
- Trash removal in PMD planters

Kit of Parts

- Street Furniture
- Kiosks

Community Engagement and Events

- creating marketing and events that attract, retain, and engage the community in order to support the growth, promotion, and development of downtown Billings as an exceptional, vibrant, and diverse urban core.

Key Staff

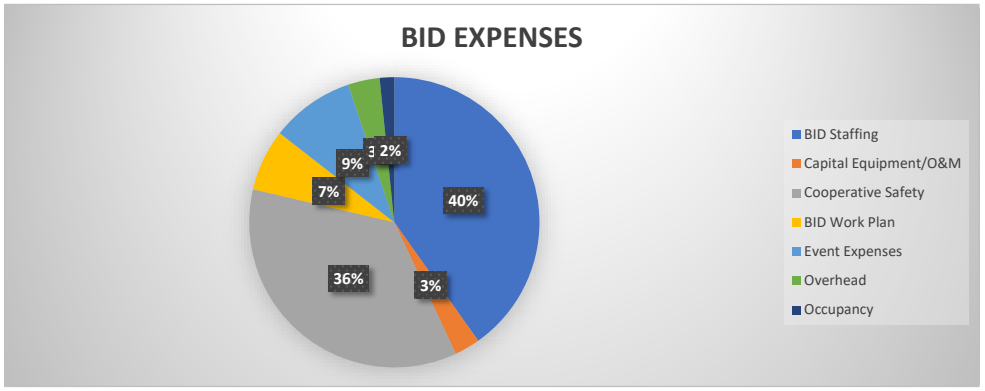
The BID is managed by the BID Board of Directors via the DBA CEO and includes the following staff:

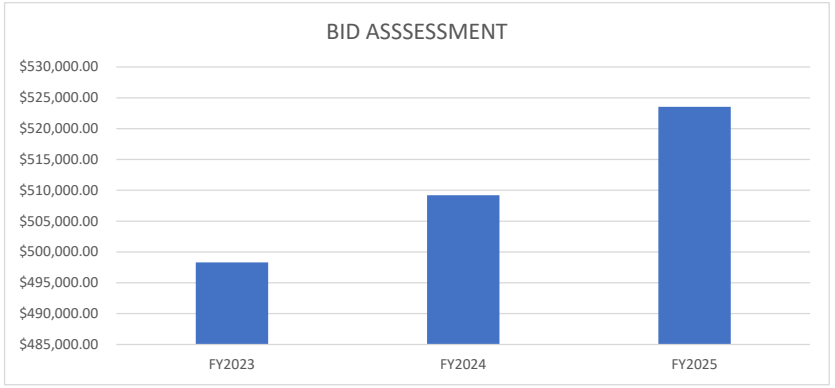
- BID Director – Joe Stout, full time
- Events Director – Lexie Mann, full time
- BID Street Team – James Chandler, Adam Roebling, Robert Smith
- Billings Police Department Downtown Resource Officers (three officers) – 75% paid by BID, 25% paid by TIF
- Resource Outreach Coordinator – Kody Christensen-Linton (funded through grant funds)
- Additional seasonal staff as required

***The City of Billings wants to remind property owners they are responsible for removing snow on sidewalks in front or adjacent to their properties. According to City Code (Section 22-406), owners or their agents are required to remove all snow, ice, or slush within 24 hours after the storm event.**

GOAL	ACTION
General	• Condensing dumpsters as something that was observed in the most recent aspirational visit in Omaha, NE • Marketing / Advertising / PR Campaign
Planning	• Plan for additional Portland Loo facilities. o Locations o Fundraising • Pedestrian Mall – closing Broadway o Informational Meetings with Property Owners o Programming with Stakeholders o Design with City Staff for Closure o Identify Pedlet/Parklet Options with Budget and Designs o Temporary/Pilot Program for Designated Period • 4th Resource Officer or Community Service Officer o Identify Objective/Need o Proposal/Budget for Assessment Change
BID Renewal	• $5,000 Budget • Identify Desired BID Boundary • Identify High % Property Owners Needed for Approval • One-on-One Meetings with High % Property Owners • Quarterly Informational Meetings with Property Owners • Media outreach
Built Environment	• Evaluate and fund one digital kiosk • Commission 10-15 new Trash Cans from local vendor • Commission and install new, branded bike racks • Evaluate seating options for downtown corners. Contract one new seating/play/sculptural seating arrangement. • Repair and Paint all kiosks • Identify and apply for one public art grant • Design and construct “Napa” style wayfinding structures • Identify dark areas downtown
Safe	• Continue CPTED evaluations and grants in partnership with DBP • Create HOT Team introduction and education program for BID properties • Meet with Parks Department re: PMD on Broadway and MT Ave.s
Events	• Evaluate opportunity for winter event. (Winter Fest, New Year’s Eve, Fire and Ice Fest) • Restaurant Week • Spring Fest • Share Placer AI contract with DBP, DBA, CI • Targeted Ad Budget for Events

Downtown Billings Business Improvement District			Final Budget	Final Budget	Final Budget
Revenue			**FY2023**	**FY2024**	**FY2025**
Property Assessments	per assmt formula		$ 498,305.00	$509,207.00	$523,522.00
DBP Allocation to Cooperative Safety		annual	$ 56,250.00	$62,500.00	$62,500.00
Event Income		variable	$ 106,025.00	$126,025.00	$163,602.00
Public Art Income			$ -	$52,000.00	$30,000.00
	Delinquent Assmts (3%)		$ (14,949.15)	$(15,276.21)	$(15,705.66)
	Total Revenue		**$645,630.85**	**$ 734,455.79**	**$763,918.34**
Expenses					
BID Staffing			$ 247,233.00	$233,967.00	$282,115.00
Capital Equipment/O&M			$ 34,900.00	$20,000.00	$20,000.00
Cooperative Safety			$ 156,000.00	$234,000.00	$250,000.00
BID Work Plan			$ 42,578.00	$61,250.00	$48,200.00
Event Expenses			$ 59,344.00	$57,196.00	$65,546.00
Overhead			$ 45,907.00	$54,600.00	$24,682.00
Occupancy			$ 27,467.00	$ 27,467.00	$ 11,400.00
Reserves			$ 32,201.00	$ 45,975.00	$ 61,975.00
	Total Expense		**$645,630.00**	**$ 734,455.00**	**$763,918.00**





Assessement Formula FY25		
Lot Square Footage	$	0.055
Building Square Footage	$	0.028
All Taxable Value	$	0.00038
Admin Cost per Parcel	$	50.00
Clean Zone		100%
Safe Zone 1		21%
Safe Zone 2		11.50%
Safe Zone 3		3%

Billings Improvement District

Non-assessed Parcel in/partially in Boundary
District Boundary
Identified Parcel within Boundary
Unidentified Parcel Within Boundary
Parcel Partially within Boundary
Assessed Parcels Outside Boundary

This document is intended for informational purposes only and is not guaranteed to be accurate nor current.
YELLOWSTONE COUNTY GIS
3/10/2022
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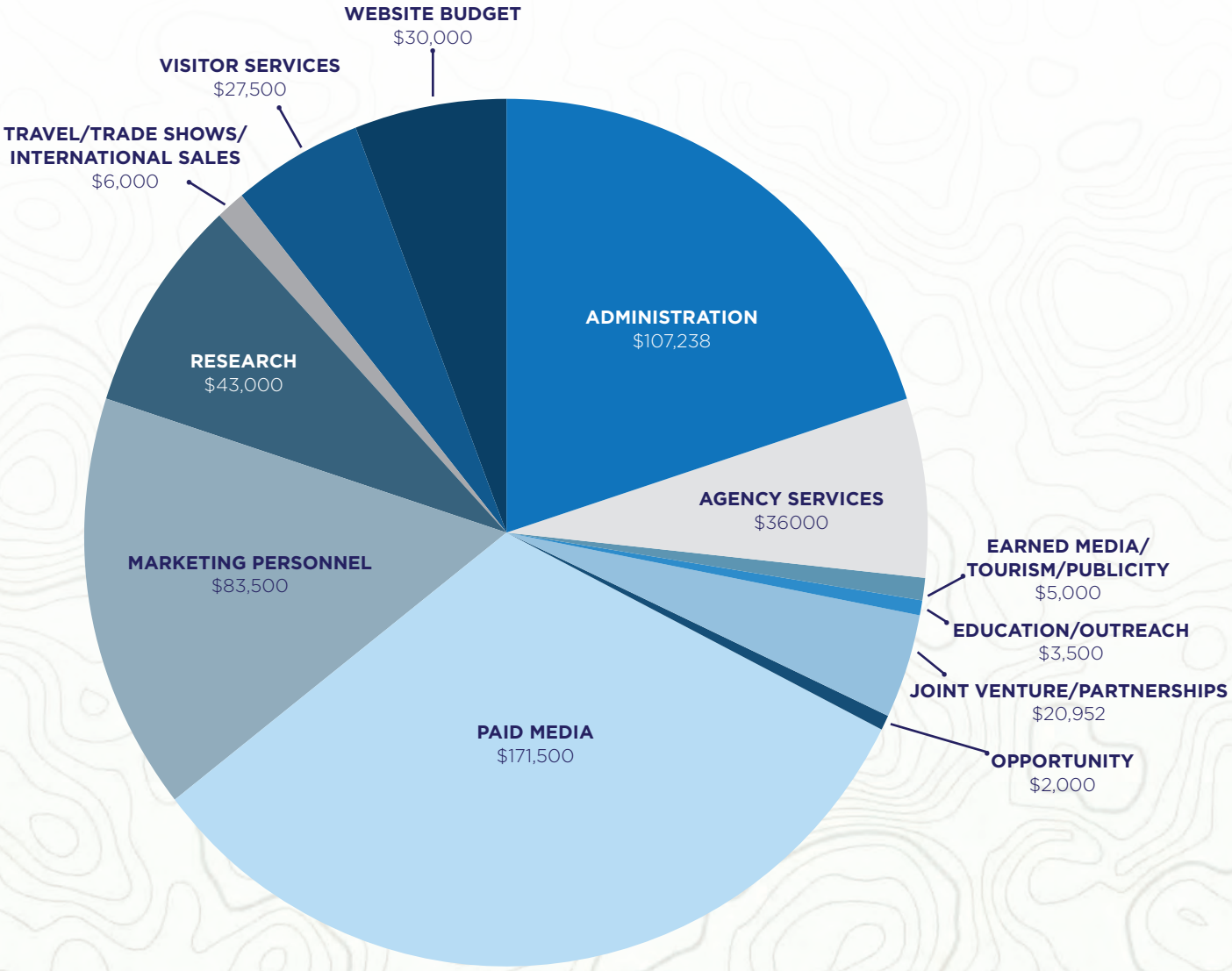
Tourism Business Improvement District

BILLINGS CONVENTION AND VISITORS BUREAU (BCVB) FY25 BUDGET

Administration	$107,238
Agency Services	$36,000
Earned Media/Tourism/Publicity	$5,000
Education/Outreach	$3,500
Joint Venture/Partnerships	$20,952
Opportunity	$2,000
Paid Media	$171,500
Marketing Personnel	$83,500
Research	$43,000
Travel/Trade Shows/International Sales	$6,000
Visitor Services	$27,500
Website Budget	$30,000
PROJECTED BCVB FY25 REVENUE	**$536,190**

FY25 BUDGET BILLINGS CONVENTION AND VISITORS BUREAU (BCVB)



PROJECTED BCVB FY25 REVENUE

$536,190

BILLINGS TOURISM BUSINESS IMPROVEMENT DISTRICT (BTBID) FY25 BUDGET

Leisure Visitation	$681,930
Group Sales	$315,474
Sports Tourism	$276,851
Web/Digital Assets	$90,610
Publicity/Advocacy	$97,000
Reserves/Grants/Opportunity	$49,500
Visitor Experience	$183,363
Administrative	$251,272
PROJECTED BTBID FY25 BUDGET	**$1,946,000**

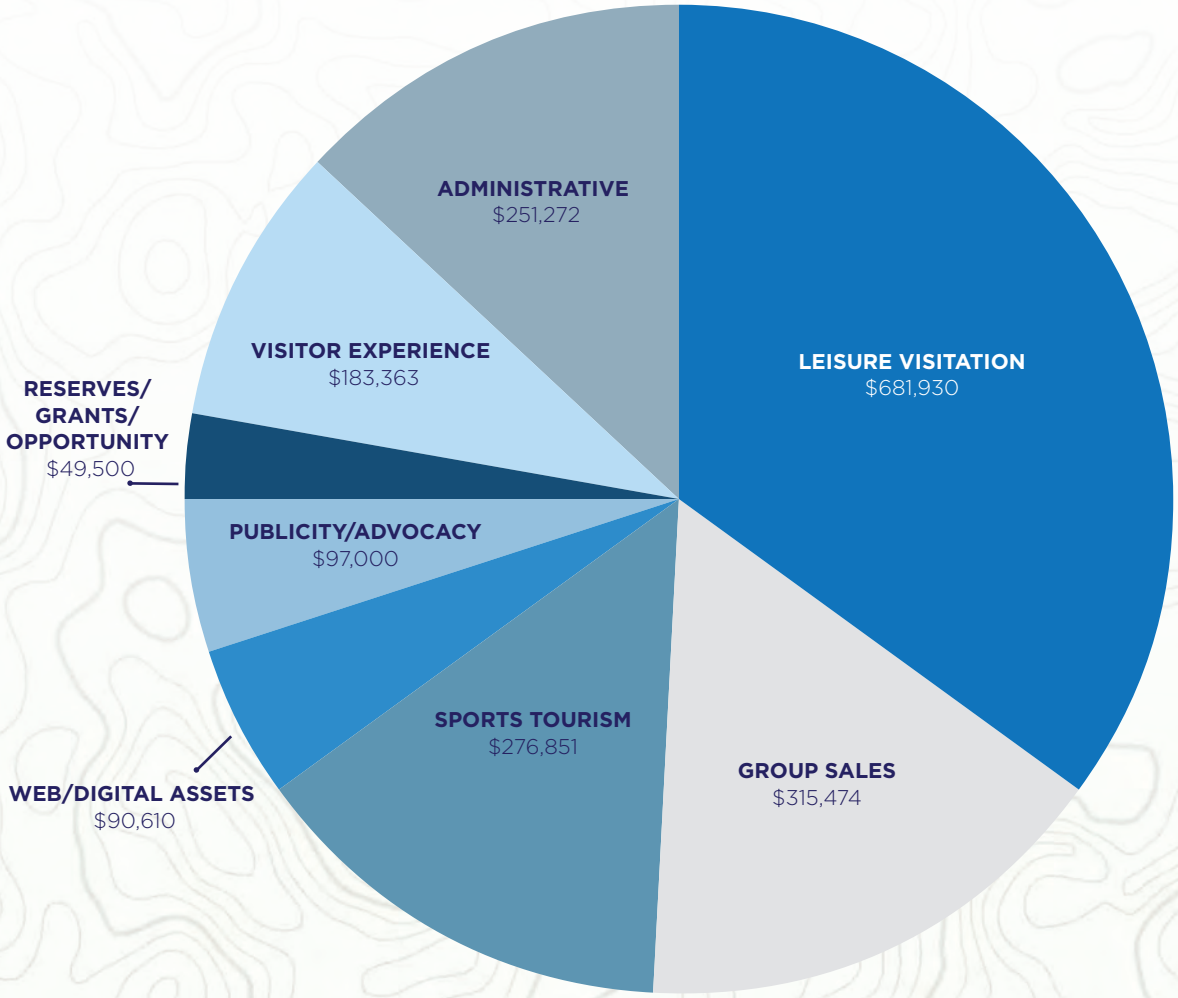
ADDITIONAL BTBID REVENUE BREAKDOWN:

- Projected Revenue & Interest: $1,715,000
- FY24 Carryover: $131,000
- BTBID Reserves for Group Sales: $100,000

OTHER BTBID NOTES:

- BTBID Board Restricted Reserves for BIL/Air Service Commitment: $475,000
- General BTBID Board Restricted Reserves: $225,447

FY25 BUDGET BILLINGS TOURISM BUSINESS IMPROVEMENT DISTRICT (BTBID)

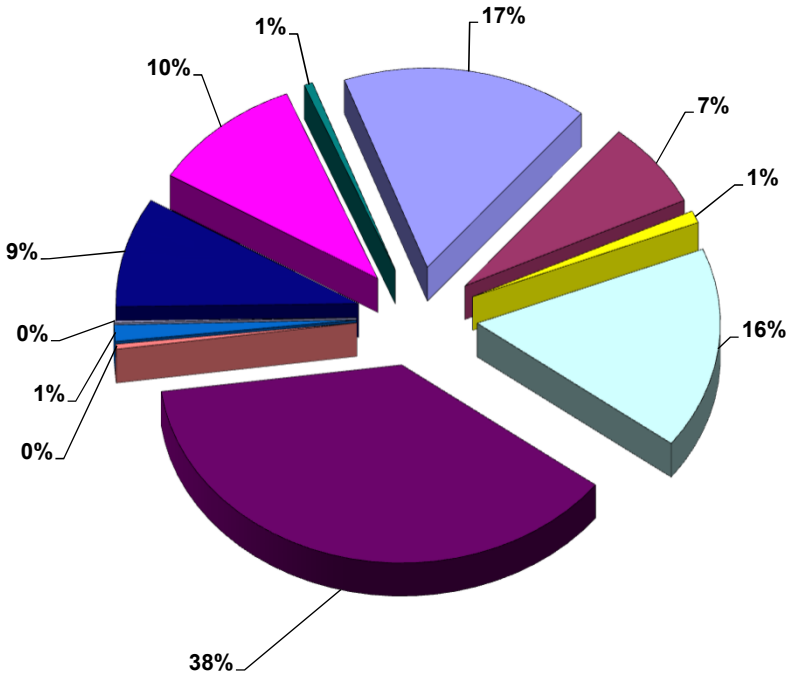


TOTAL PROJECTED BTBID FY25 BUDGET:
$1,946,000

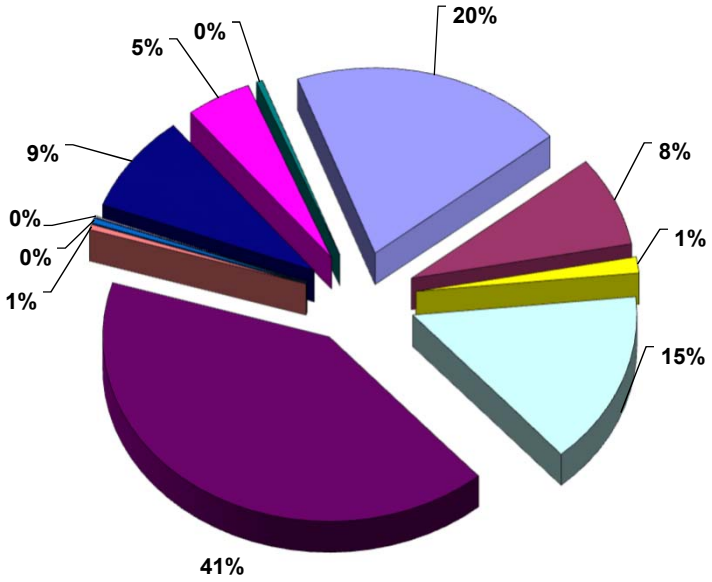
Summary Pages

All Funds
Summary of Revenues

FY 25		FY 24
$ 70,156,849	TAXES	$ 67,665,206
29,721,512	SPECIAL ASSESSMENTS	27,024,911
4,252,576	LICENSES & PERMITS	4,840,228
69,475,721	INTER-GOVERNMENTAL	51,943,579
159,777,726	CHARGES FOR SERVICE	141,410,385
1,724,546	FINES & FORFEITS	1,620,696
5,677,060	INVESTMENT EARNINGS	1,589,058
602,990	DONATIONS / CONTRIBUTIONS	437,000
37,825,619	INTERFUND TRANSFERS	29,280,853
43,442,500	DEBT PROCEEDS	16,123,900
2,434,117	MISCELLANEOUS	1,537,975
$ 425,091,216	TOTAL	$ 343,473,791



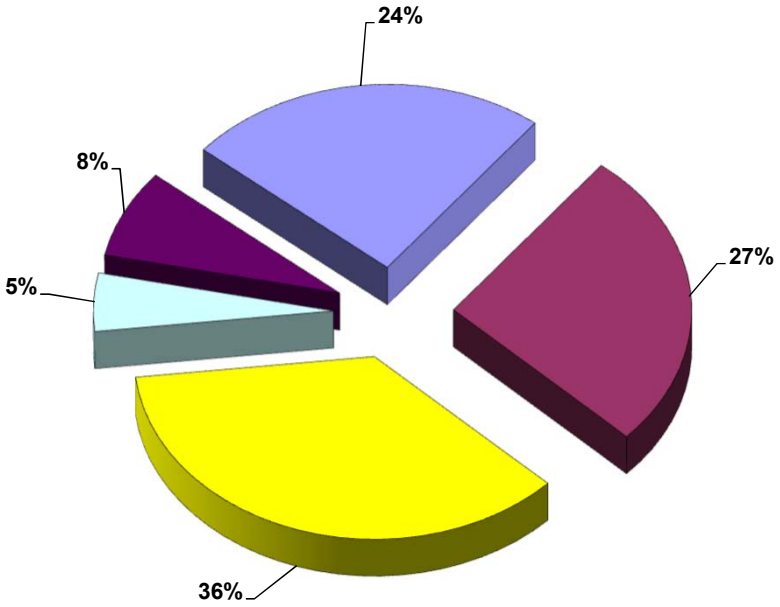
Fiscal Year 2025



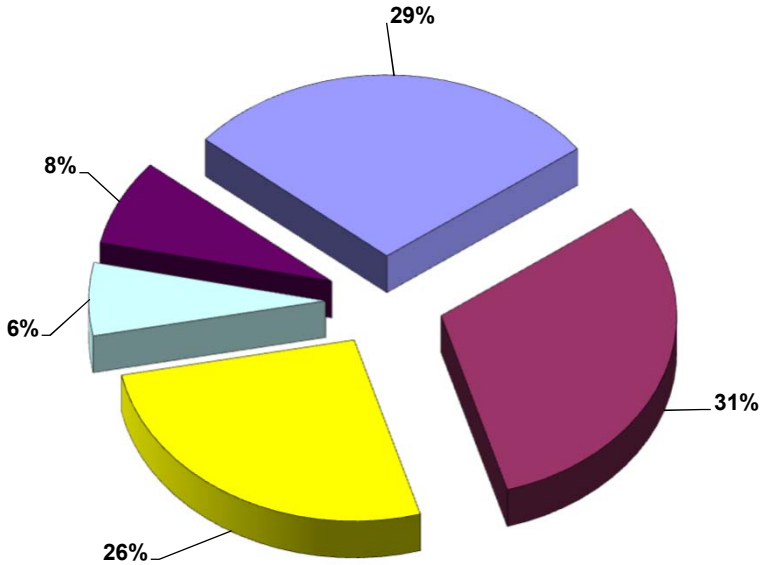
Fiscal Year 2024

All Funds
Summary of Expenditures

FY 25		FY 24
$ 115,733,330	PERSONAL SERVICES	$ 109,407,468
126,093,665	OPERATION & MAINTENANCE	116,166,572
170,719,720	CAPITAL	100,259,970
24,319,375	DEBT SERVICE	24,754,681
36,830,619	INTERFUND TRANSFERS	29,280,853
$ 473,696,709	TOTAL	$ 379,869,544



Fiscal Year 2025



Fiscal Year 2024

SUMMARY
ALL FUNDS
OPERATING BUDGET
FY 24

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	PERMANENT
FUND BALANCE - BEGINNING	$ 12,398,052	$ 68,743,912	$ 7,264,783	$ 269,221			$ 798,006
WORKING CAPITAL - BEGINNING					$ 128,216,864	$ 17,405,940	
REVENUES:							
TAXES	$ 22,920,627	$ 42,487,703	$ 1,451,272	$ 200,000	$ 3,097,247	$ -	$ -
SPECIAL ASSESSMENTS	-	27,806,512	1,795,000	-	-	120,000	-
LICENSES & PERMITS	1,845,576	2,291,500	-	-	15,500	100,000	-
INTER-GOVERNMENTAL	13,707,744	23,207,018	-	650,000	31,910,959	-	-
CHARGES FOR SERVICE	3,790,321	17,006,558	-	-	103,132,287	35,829,810	18,750
FINES & FORFEITS	1,294,046	283,000	-	-	147,500	-	-
INVESTMENT EARNINGS	97,000	1,435,060	134,800	182,200	3,369,000	440,500	18,500
DONATIONS / CONTRIBUTIONS	-	597,990	-	5,000	-	-	-
INTERFUND TRANSFERS	769,802	32,440,690	2,010,000	2,465,585	139,542	-	-
DEBT PROCEEDS	-	-	-	3,442,500	40,000,000	-	-
MISCELLANEOUS	-	519,375	-	1,080	259,179	1,654,483	-
TOTAL REVENUES	$ 44,425,116	$ 148,075,406	$ 5,391,072	$ 6,946,365	$ 182,071,214	$ 38,144,793	$ 37,250
EXPENDITURES:							
PERSONAL SERVICES	$ 8,639,240	$ 66,745,659	$ -	$ -	$ 29,683,644	$ 10,664,787	$ -
OPERATION & MAINTENANCE	4,191,912	52,325,475	86,048	45,362	40,660,239	28,784,629	-
CAPITAL	1,800	28,584,560	-	5,366,369	136,262,641	504,350	-
DEBT SERVICE	-	3,125,171	5,588,145	-	15,606,059	-	-
INTERFUND TRANSFERS	31,519,087	4,531,530	-	-	410,000	334,802	35,200
TOTAL EXPENDITURES	$ 44,352,039	$ 155,312,395	$ 5,674,193	$ 5,411,731	$ 222,622,583	$ 40,288,568	$ 35,200
FUND BALANCE - ENDING	$ 12,471,129	$ 61,506,923	$ 6,981,662	$ 1,803,855			$ 800,056
WORKING CAPITAL NOT BUDGETED					-	-	
WORKING CAPITAL - ENDING					$ 87,665,495	$ 15,262,165	
LESS OPERATING RESERVE					15,020,000	4,151,372	
LESS BOND/LOAN RESERVE REQUIREMENTS					5,255,000	-	
AVAILABLE WORKING CAPITAL					$ 67,390,495	$ 11,110,793	

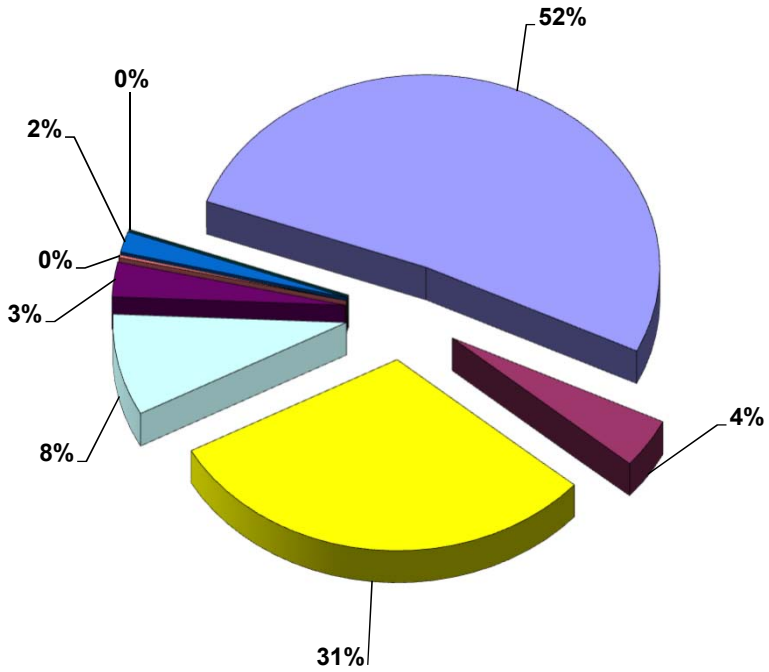
SUMMARY
ALL FUNDS
OPERATING BUDGET
FY 24

	BUDGET FY 25	BUDGET FY 24	INCREASE (DECREASE)	ACTUAL FY 23
FUND BALANCE - BEGINNING	$ 89,473,975	$ 107,266,189	$ (17,792,214)	$ 97,776,705
WORKING CAPITAL - BEGINNING	$ 145,622,804	$ 100,321,227	$ 45,301,577	$ 145,590,137
REVENUES:				
TAXES	$ 70,156,849	$ 67,665,206	$ 2,491,643	$ 58,942,052
SPECIAL ASSESSMENTS	29,721,512	27,024,911	2,696,601	29,342,636
LICENSES & PERMITS	4,252,576	4,840,228	(587,652)	4,706,110
INTER-GOVERNMENTAL	69,475,721	51,943,579	17,532,142	48,396,991
CHARGES FOR SERVICE	159,777,726	141,410,385	18,367,341	139,861,709
FINES & FORFEITS	1,724,546	1,620,696	103,850	1,567,456
INVESTMENT EARNINGS	5,677,060	1,589,058	4,088,002	6,785,122
DONATIONS / CONTRIBUTIONS	602,990	437,000	165,990	501,270
INTERFUND TRANSFERS	37,825,619	29,280,853	8,544,766	40,955,593
DEBT PROCEEDS	43,442,500	16,123,900	27,318,600	1,710,593
MISCELLANEOUS	2,434,117	1,537,975	896,142	6,150,876
TOTAL REVENUES	$ 425,091,216	$ 343,473,791	$ 81,617,425	$ 338,920,408
EXPENDITURES:				
PERSONAL SERVICES	$ 115,733,330	$ 109,407,468	$ 6,325,862	$ 100,473,014
OPERATION & MAINTENANCE	126,093,665	116,166,572	9,927,093	99,130,615
CAPITAL	170,719,720	100,259,970	70,459,750	55,405,176
DEBT SERVICE	24,319,375	24,754,681	(435,306)	12,410,444
INTERFUND TRANSFERS	36,830,619	29,280,853	7,549,766	31,291,784
TOTAL EXPENDITURES	$ 473,696,709	$ 379,869,544	$ 93,827,165	$ 298,711,033
FUND BALANCE - ENDING	$ 83,563,626	$ 97,590,096	$ (14,026,470)	$ 122,182,446
WORKING CAPITAL NOT BUDGETED	-	-	-	(1,125,558)
WORKING CAPITAL - ENDING	$ 102,927,660	$ 73,601,597	$ 29,326,063	$ 160,268,212
LESS OPERATING RESERVE	19,171,372	17,641,258	1,530,114	14,134,661
LESS BOND/LOAN RESERVE REQUIREMENTS	5,255,000	5,255,000	-	10,516,097
AVAILABLE WORKING CAPITAL	$ 78,501,288	$ 50,705,309	$ 27,795,979	$ 135,617,454

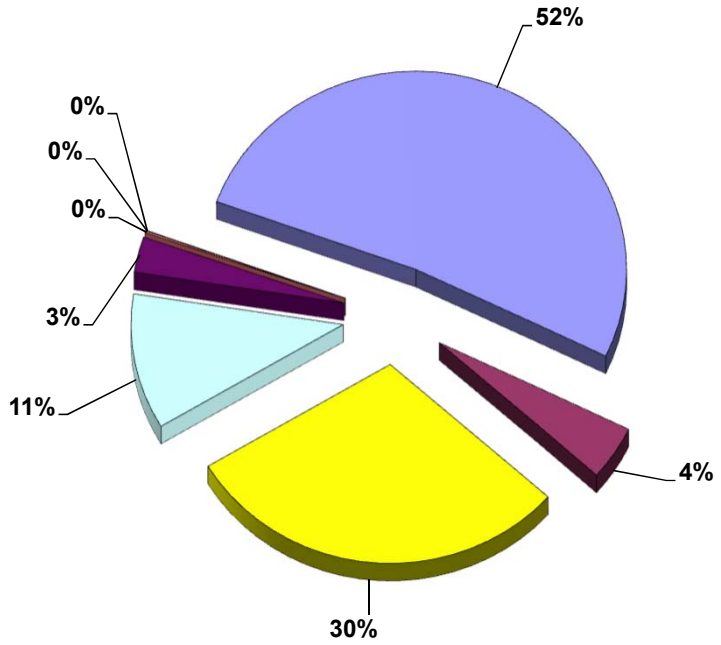
General Fund

General Fund
Summary of Revenues

FY 25		FY 24
$ 22,920,627	TAXES	$ 23,004,702
1,845,576	LICENSES & PERMITS	1,974,028
13,707,744	INTER-GOVERNMENTAL	13,279,363
3,790,321	CHARGES FOR SERVICE	4,924,395
1,294,046	FINES & FORFEITS	1,294,046
97,000	INVESTMENT EARNINGS	65,000
769,802	INTERFUND TRANSFERS	10,600
-	OTHER	-
$ 44,425,116	TOTAL	$ 44,552,134



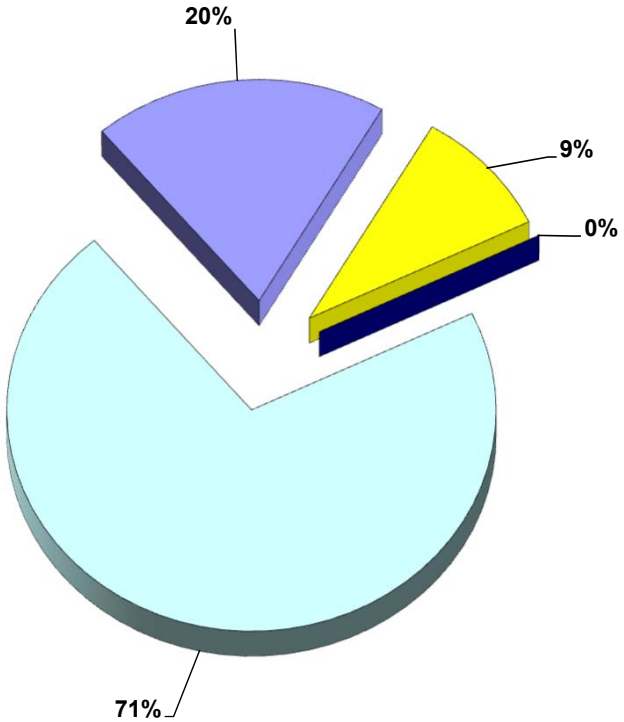
Fiscal Year 2025



Fiscal Year 2024

General Fund
Summary of Expenditures

FY 25		FY 24
$ 8,639,240	PERSONAL SERVICES	$ 11,789,018
4,191,912	OPERATION & MAINTENANCE	8,866,706
1,800	CAPITAL	19,345
31,519,087	INTERFUND TRANSFERS	25,302,233
$ 44,352,039	TOTAL	$ 45,977,302



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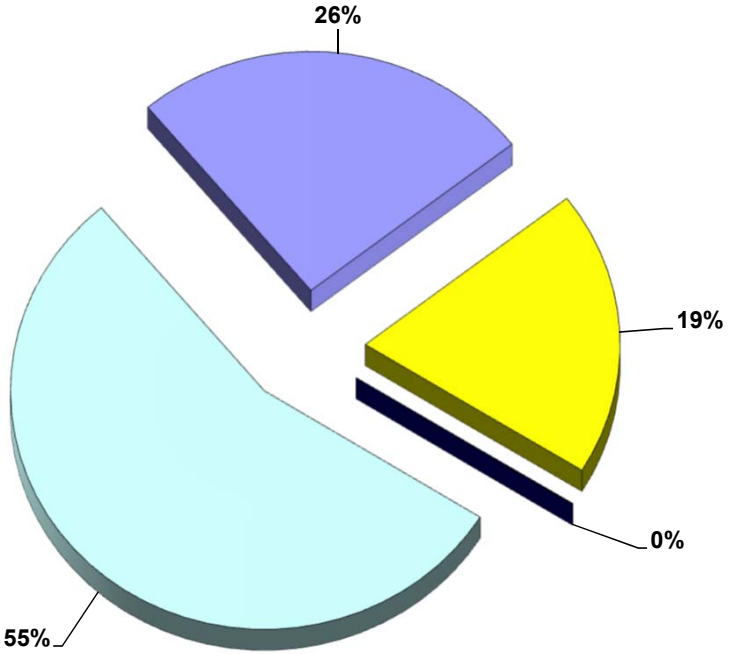


Fiscal Year 2024

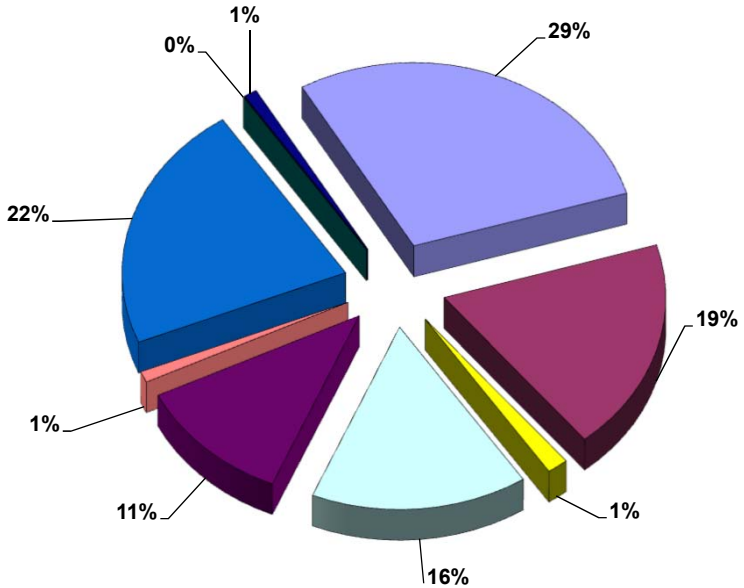
GENERAL OPERATING FUND
SUMMARY
OPERATING BUDGET
FY25

	PROPOSED BUDGET FY 25	APPROVED BUDGET FY 24	INCREASE (DECREASE)	ACTUAL FY 23
FUND BALANCE - BEGINNING	**$ 12,398,052**	**$ 14,247,913**	**$ (1,849,861)**	**$ 11,579,301**
REVENUES:				
TAXES	$ 22,920,627	$ 23,004,702	$ (84,075)	$ 19,195,911
SPECIAL ASSESSMENTS	-	-	-	17,005
LICENSES & PERMITS	1,845,576	1,974,028	(128,452)	1,986,222
INTER-GOVERNMENTAL	13,707,744	13,279,363	428,381	12,853,964
CHARGES FOR SERVICE	3,790,321	4,924,395	(1,134,074)	4,677,141
FINES & FORFEITS	1,294,046	1,294,046	-	1,152,957
INVESTMENT EARNINGS	97,000	65,000	32,000	139,063
INTERFUND TRANSFERS	769,802	10,600	759,202	19,303
MISCELLANEOUS	-	-	-	13,184
TOTAL REVENUES	**$ 44,425,116**	**$ 44,552,134**	**$ (127,018)**	**$ 40,054,750**
EXPENDITURES:				
PERSONAL SERVICES	$ 8,639,240	$ 11,789,018	$ (3,149,778)	$ 10,738,021
OPERATION & MAINTENANCE	4,191,912	8,866,706	(4,674,794)	3,855,832
CAPITAL	1,800	19,345	(17,545)	116,859
INTERFUND TRANSFERS	31,519,087	25,302,233	6,216,854	24,168,462
TOTAL EXPENDITURES	**$ 44,352,039**	**$ 45,977,302**	**$ (1,625,263)**	**$ 38,879,174**
FUND BALANCE - ENDING	**$ 12,471,129**	**$ 12,822,745**	**$ (351,616)**	**$ 12,754,877**

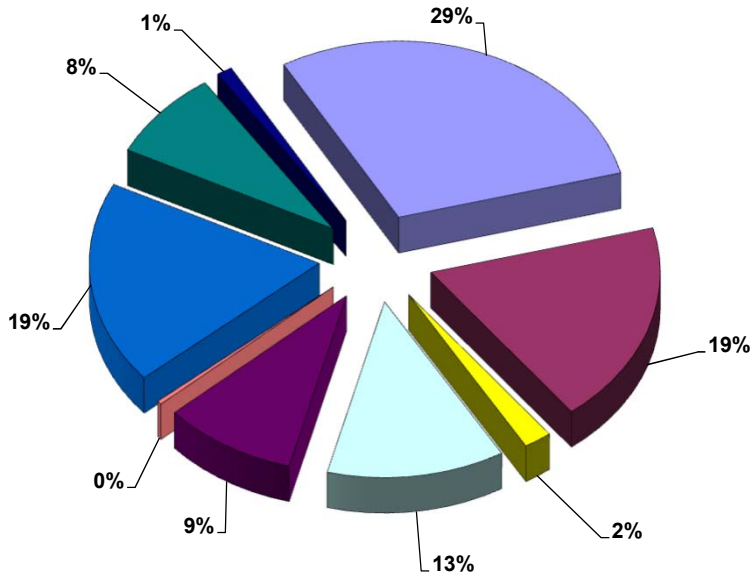
Special Revenue Funds

Special Revenue Funds
Summary of Revenues

FY 25		FY 24
$ 42,487,703	TAXES	$ 40,047,100
27,806,512	SPECIAL ASSESSMENTS	25,424,911
2,291,500	LICENSES & PERMITS	2,690,700
23,207,018	INTER-GOVERNMENTAL	17,109,067
17,006,558	CHARGES FOR SERVICE	12,897,882
1,435,060	INVESTMENT EARNINGS	456,853
32,440,690	INTERFUND TRANSFERS	25,460,506
-	DEBT PROCEEDS	11,200,160
1,400,365	OTHER	1,565,460
$ 148,075,406	TOTAL	$136,852,639



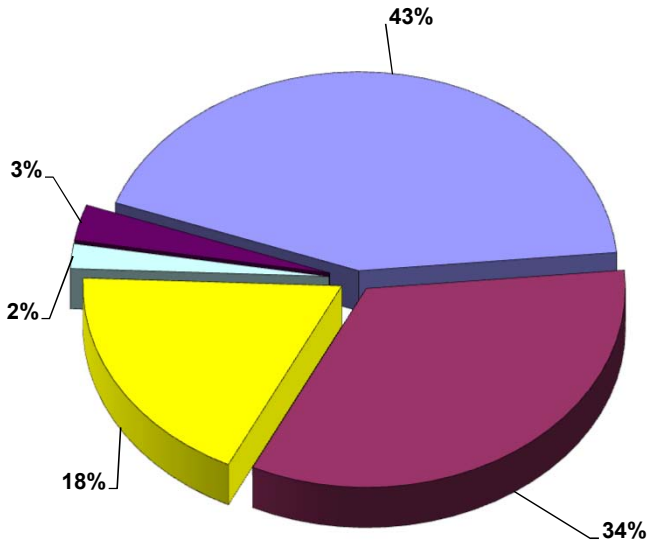
Fiscal Year 2025



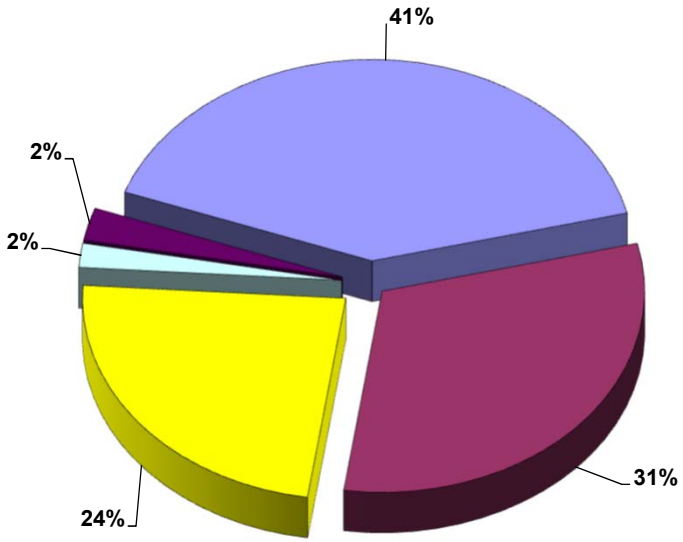
Fiscal Year 2024

Special Revenue Funds
Summary of Expenditures

FY 25		FY 24
$ 66,745,659	PERSONAL SERVICES	$ 59,080,514
52,325,475	OPERATION & MAINTENANCE	45,311,739
28,584,560	CAPITAL	34,462,533
3,125,171	DEBT SERVICE	2,802,054
4,531,530	INTERFUND TRANSFERS	3,791,941
$ 155,312,395	TOTAL	$ 145,448,781



Fiscal Year 2025



Fiscal Year 2024

SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 25

	PUBLIC SAFETY	SOUTH TAX INCREMENT	EAST TAX INCREMENT	NORTH 27th STREET TAX INCREMENT	GAS TAX	BUILDING INSPECTION	TRANSP. ENHANC. GRANT	STREET & TRAFFIC	FIRE PROGRAMS
FUND BALANCE - BEGINNING	**$ 2,240,356**	**$ 6,852,830**	**$ 2,068,937**	**$ 3,522,374**	**$ 8,539,212**	**$ 3,664,667**	**$ -**	**$ 5,803,492**	**$ 374,373**
REVENUE:									
TAXES	$ 32,245,639	$ 4,318,168	$ 1,105,420	$ 2,627,000	$ -	$ -	$ -	$ -	$ -
SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	-	-
LICENSES & PERMITS	37,000	-	-	-	-	2,158,000	-	-	-
INTER-GOVERNMENTAL	3,757,267	292,587	171,479	266,796	4,542,352	-	-	520,000	69,875
CHARGES FOR SERVICE	3,171,309	-	-	-	-	-		11,188,500	22,000
FINES & FORFEITS	51,900	-	-	-	-	-	-	-	-
INVESTMENT EARNINGS	19,991	150,000	30,000	59,400	150,000	104,000	-	100,000	4,525
CONTRIBUTIONS / DONATIONS	-	-	-	-	-	-	-	-	18,000
INTERFUND TRANSFERS	21,801,891	-	-	-	-	-	-	-	-
DEBT PROCEEDS	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	122,200	-	-	-	-	-	-	7,500	2,500
TOTAL REVENUE	**$ 61,207,197**	**$ 4,760,755**	**$ 1,306,899**	**$ 2,953,196**	**$ 4,692,352**	**$ 2,262,000**	**$ -**	**$ 11,816,000**	**$ 116,900**
EXPENDITURES:									
PERSONAL SERVICES	$ 48,146,970	$ -	$ -	$ -	$ 95,723	$ 1,700,135	$ -	$ 5,034,353	$ 7,500
OPERATION & MAINTENANCE	10,440,814	4,456,334	1,171,886	1,661,560	366,844	750,764	-	5,240,168	150,000
CAPITAL	642,922	850,000	439,000	100,000	6,427,000	20,744	-	2,287,000	-
DEBT SERVICE	301,891	865,676	466,895	1,490,709	-	-	-	-	-
INTERFUND TRANSFERS	1,951,793	301,891	-	139,542	-	-	-	25,000	-
TOTAL EXPENDITURES	**$ 61,484,390**	**$ 6,473,901**	**$ 2,077,781**	**$ 3,391,811**	**$ 6,889,567**	**$ 2,471,643**	**$ -**	**$ 12,586,521**	**$ 157,500**
FUND BALANCE ENDING	**$ 1,963,163**	**$ 5,139,684**	**$ 1,298,055**	**$ 3,083,759**	**$ 6,341,997**	**$ 3,455,024**	**$ -**	**$ 5,032,971**	**$ 333,773**

SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 25

	EOC 9-1-1	CITY COUNTY PLANNING	CITY ATTORNEY GRANTS	MUNCIPAL COURT GRANTS	ADMINI-STRATION GRANTS	POLICE PROGRAMS	CITY COUNTY LIBRARY	AMERICAN RESCUE PLAN FUND	COMMUNITY DEVELOPMENT GRANTS
FUND BALANCE - BEGINNING	**$ 644,244**	**$ 988,330**	**$ 4,614**	**$ 2,384**	**$ -**	**$ 794,842**	**$ 5,044,262**	**$ 884,504**	**$ 1,586,698**
REVENUE:									
TAXES	$ -	$ 642,650	$ -	$ -	$ -	$ -	$ 1,548,826	$ -	$ -
SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	90,000	-	-	-	-	-	-	-
INTER-GOVERNMENTAL	1,112,010	1,499,281	270,000	523,826	-	380,000	1,861,922	-	2,169,623
CHARGES FOR SERVICE	-	383,075	-	-	-	294,706	15,370	-	15,000
FINES & FORFEITS	-	-	46,000	-	-	170,000	15,100	-	-
INVESTMENT EARNINGS	96,375	18,000	-	-	-	17,540	98,300	10,000	30,058
CONTRIBUTIONS / DONATIONS	-	20,000	-	-	-	50,000	93,490	-	-
INTERFUND TRANSFERS	-	100,000	310,693	-	-	-	1,392,818	-	69,285
DEBT PROCEEDS	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	1,205	-	-	-	-	-	86,550	-	200,000
TOTAL REVENUE	**$ 1,209,590**	**$ 2,753,006**	**$ 626,693**	**$ 523,826**	**$ -**	**$ 912,246**	**$ 5,112,376**	**$ 10,000**	**$ 2,483,966**
EXPENDITURES:									
PERSONAL SERVICES	$ 197,344	$ 1,587,763	$ 623,773	$ 213,618	$ -	$ 502,316	$ 3,108,666	$ -	$ 518,000
OPERATION & MAINTENANCE	1,225,683	1,195,211	-	310,208	-	312,000	2,007,408	-	1,735,908
CAPITAL	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-
INTERFUND TRANSFERS	-	2,414	-	-	-	-	33,632	-	-
TOTAL EXPENDITURES	**$ 1,423,027**	**$ 2,785,388**	**$ 623,773**	**$ 523,826**	**$ -**	**$ 814,316**	**$ 5,149,706**	**$ -**	**$ 2,253,908**
FUND BALANCE ENDING	**$ 430,807**	**$ 955,948**	**$ 7,534**	**$ 2,384**	**$ -**	**$ 892,772**	**$ 5,006,932**	**$ 894,504**	**$ 1,816,756**

SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 25

	PARK PROGRAMS	DOWNTOWN REVOLVING LOAN PGM	CEMETERY IMPROVE-MENT	BIKE PATH/ TRAIL DONATIONS	ANIMAL CONTROL DONATIONS	STREET MAINTENANCE DISTRICTS	STREET LIGHT MAINT DISTRICTS	STORM SEWER	PARK MAINT. DISTRICTS
FUND BALANCE - BEGINNING	**$ 2,260,353**	**$ 1,918,036**	**$ 61,127**	**$ (66,612)**	**$ 23,642**	**$ 9,381,240**	**$ 1,856,869**	**$ 2,533,393**	**$ 2,273,279**
REVENUE:									
TAXES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SPECIAL ASSESSMENTS	-	-	-	-	-	16,666,000	2,870,000	6,630,000	1,464,637
LICENSES & PERMITS	-	-	-	-	-	-	-	500	-
INTER-GOVERNMENTAL	1,000,000	-	-	4,730,000	-	-	-	-	-
CHARGES FOR SERVICE	-	-	20,000	-	-	-	-	-	-
FINES & FORFEITS	-	-	-	-	-	-	-	-	-
INVESTMENT EARNINGS	50,760	66,600	4,665	120	526	155,000	30,000	102,000	42,000
CONTRIBUTIONS / DONATIONS	142,500	-	-	200,000	-	-	-	-	-
INTERFUND TRANSFERS	5,000	-	-	669,703	-	-	-	-	-
DEBT PROCEEDS	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	93,520	-	-	-	-	-	5,900	-
TOTAL REVENUE	**$ 1,198,260**	**$ 160,120**	**$ 24,665**	**$ 5,599,823**	**$ 526**	**$ 16,821,000**	**$ 2,900,000**	**$ 6,738,400**	**$ 1,506,637**
EXPENDITURES:									
PERSONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OPERATION & MAINTENANCE	1,138,752	815,515	-	-	-	8,218,996	3,228,775	3,506,227	1,374,623
CAPITAL	-	-	-	5,545,000	-	6,654,000	-	3,897,000	200,000
DEBT SERVICE	-	-	-	-	-	-	-		-
INTERFUND TRANSFERS	-	-	-	-	-	-	-	1,015,000	-
TOTAL EXPENDITURES	**$ 1,138,752**	**$ 815,515**	**$ -**	**$ 5,545,000**	**$ -**	**$ 14,872,996**	**$ 3,228,775**	**$ 8,418,227**	**$ 1,574,623**
FUND BALANCE ENDING	**$ 2,319,861**	**$ 1,262,641**	**$ 85,792**	**$ (11,789)**	**$ 24,168**	**$ 11,329,244**	**$ 1,528,094**	**$ 853,566**	**$ 2,205,293**

SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 25

	PARK DISTRICT 1	ARTERIAL STREET FEES	AMEND PARK	BALLFIELD STADIUM DONATIONS	ROAD MAINTENANCE DISTRICT	SIDEWALK HAZARD REPAIR	BALLPARK REPAIR FUND
FUND BALANCE - BEGINNING	**$ 3,918,784**	**$ -**	**$ 220,173**	**$ 492,667**	**$ 24,301**	**$ 679,091**	**$ 151,450**
REVENUE:							
TAXES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SPECIAL ASSESSMENTS	-	-	-	-	2,875	173,000	-
LICENSES & PERMITS	6,000	-	-	-	-	-	-
INTER-GOVERNMENTAL	40,000	-	-	-	-	-	-
CHARGES FOR SERVICE	1,856,598	-	25,000	-	-	15,000	-
FINES & FORFEITS	-	-	-	-	-	-	-
INVESTMENT EARNINGS	74,000	-	5,000	10,300	500	2,000	3,400
CONTRIBUTIONS / DONATIONS	4,000	-	-	70,000	-	-	-
INTERFUND TRANSFERS	8,061,300	-	-	-	-	-	30,000
DEBT PROCEEDS	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
TOTAL REVENUE	**$ 10,041,898**	**$ -**	**$ 30,000**	**$ 80,300**	**$ 3,375**	**$ 190,000**	**$ 33,400**
EXPENDITURES:							
PERSONAL SERVICES	$ 5,009,498	$ -	$ -	$ -	$ -	$ -	$ -
OPERATION & MAINTENANCE	2,549,746	-	235,964	10,855	501	190,000	30,733
CAPITAL	1,421,894	-	-	100,000	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-
INTERFUND TRANSFERS	1,057,258	-	5,000	-	-	-	-
TOTAL EXPENDITURES	**$ 10,038,396**	**$ -**	**$ 240,964**	**$ 110,855**	**$ 501**	**$ 190,000**	**$ 30,733**
FUND BALANCE ENDING	**$ 3,922,286**	**$ -**	**$ 9,209**	**$ 462,112**	**$ 27,175**	**$ 679,091**	**$ 154,117**

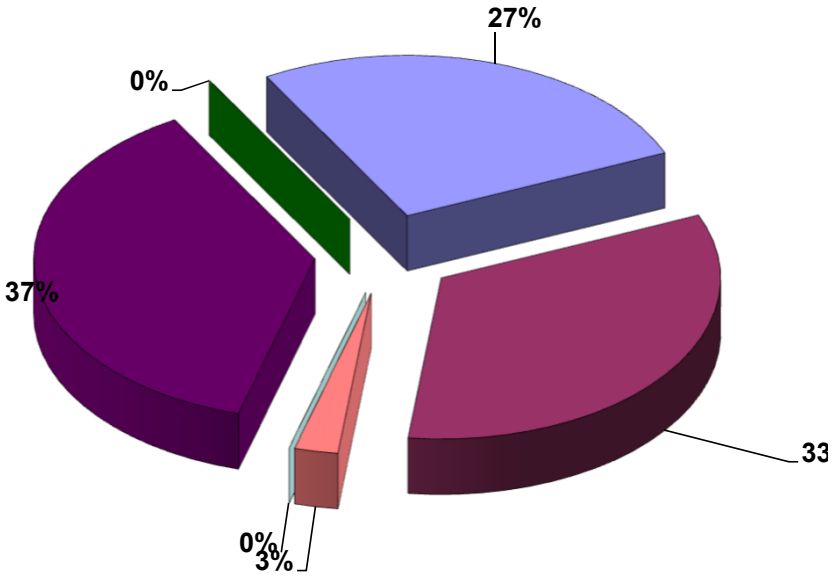
SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 25

	PROPOSED BUDGET FY 25	APPROVED BUDGET FY 24	INCREASE (DECREASE)	ACTUAL FY 23
FUND BALANCE - BEGINNING	**$ 68,743,912**	**$ 60,147,770**	**$ 8,596,142**	**$ 70,752,148**
REVENUE:				
TAXES	$ 42,487,703	$ 40,047,100	$ 2,440,603	$ 35,235,552
SPECIAL ASSESSMENTS	27,806,512	25,424,911	2,381,601	27,712,577
LICENSES & PERMITS	2,291,500	2,690,700	(399,200)	2,620,142
INTER-GOVERNMENTAL	23,207,018	17,109,067	6,097,951	13,349,171
CHARGES FOR SERVICE	17,006,558	12,897,882	4,108,676	13,623,606
FINES & FORFEITS	283,000	215,800	67,200	331,234
INVESTMENT EARNINGS	1,435,060	456,853	978,207	2,946,404
CONTRIBUTIONS / DONATIONS	597,990	432,000	165,990	306,394
INTERFUND TRANSFERS	32,440,690	25,460,506	6,980,184	23,767,851
DEBT PROCEEDS	-	11,200,160	(11,200,160)	353,818
MISCELLANEOUS	519,375	917,660	(398,285)	1,798,744
TOTAL REVENUE	**$ 148,075,406**	**$ 136,852,639**	**$ 11,222,767**	**$ 122,045,493**
EXPENDITURES:				
PERSONAL SERVICES	$ 66,745,659	$ 59,080,514	$ 7,665,145	$ 54,718,458
OPERATION & MAINTENANCE	52,325,475	45,311,739	7,013,736	35,763,306
CAPITAL	28,584,560	34,462,533	(5,877,973)	15,073,823
DEBT SERVICE	3,125,171	2,802,054	323,117	4,759,202
INTERFUND TRANSFERS	4,531,530	3,791,941	739,589	5,936,043
TOTAL EXPENDITURES	**$ 155,312,395**	**$ 145,448,781**	**$ 9,863,614**	**$ 116,250,832**
FUND BALANCE ENDING	**$ 61,506,923**	**$ 51,551,628**	**$ 9,955,295**	**$ 76,546,809**

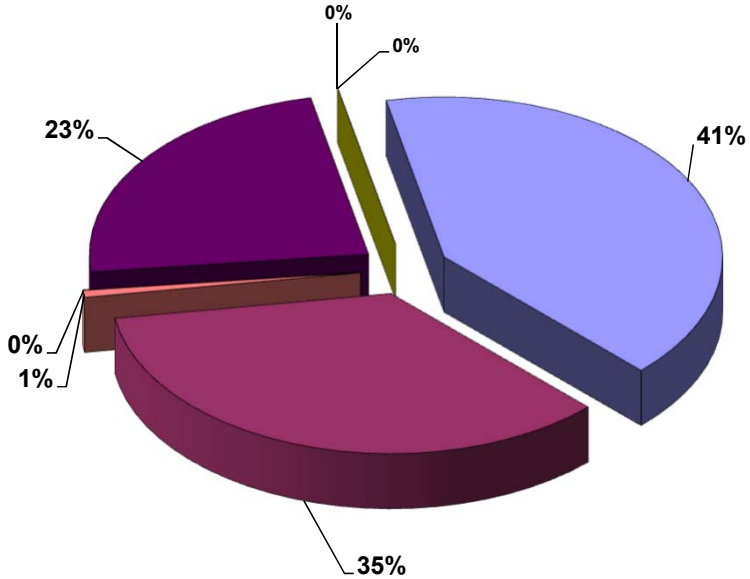
Debt Service Funds

Debt Service Funds
Summary of Revenues

	FY 25			FY 24
$	1,451,272	TAXES	$	1,769,299
	1,795,000	SPECIAL ASSESSMENTS		1,515,000
	134,800	INVESTMENT EARNINGS		30,250
	-	DONATIONS		-
	2,010,000	INTERFUND TRANSFERS		1,015,000
	-	DEBT PROCEEDS		-
	-	MISCELLANEOUS		-
$	5,391,072	TOTAL	$	4,329,549



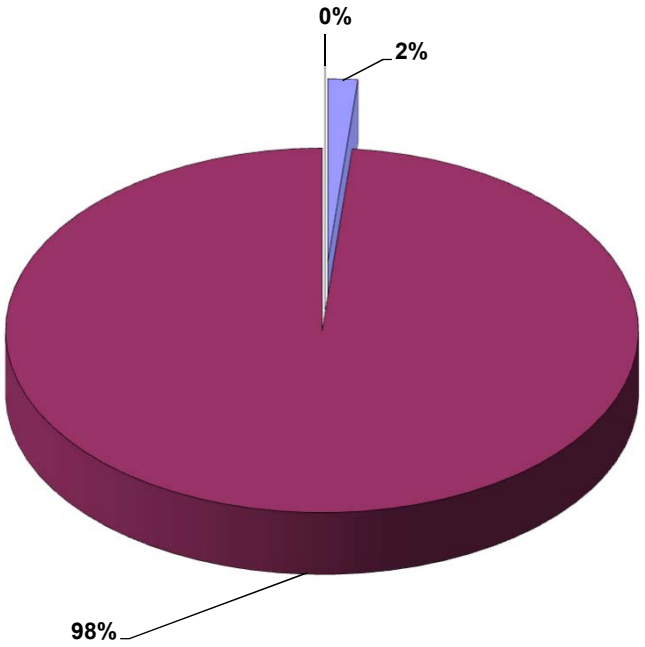
Fiscal Year 2025



Fiscal Year 2024

Debt Service Funds
Summary of Expenditures

FY 25		FY 24
$ 86,048	OPERATION & MAINTENANCE	$ 108,993
5,588,145	DEBT SERVICE	4,383,694
-	INTERFUND TRANSFERS	-
$ 5,674,193	TOTAL	$ 4,492,687



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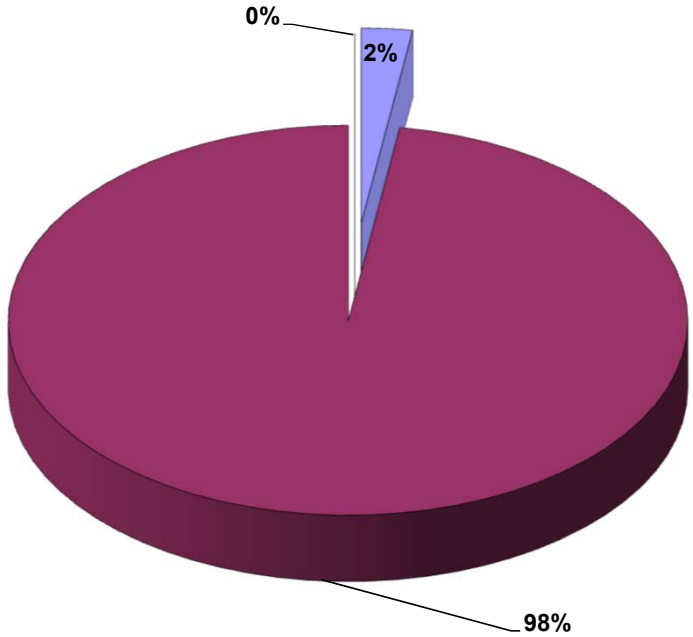


Fiscal Year 2024

DEBT SERVICE FUNDS
SUMMARY
OPERATING BUDGET
FY 25

	SPECIAL IMPROVEMENT DISTRICTS	CITY HALL	SERIES 2004A STREET IMPROVEMENTS	STORM SEWER	SIDEWALK & CURB DISTRICTS	SERIES 2015 BASEBALL FIELD REFUNDING	SERIES 2021 LIBRARY
FUND BALANCE - BEGINNING	**$ 1,913,449**	**$ -**	**$ 370,270**	**$ 2,729,780**	**$ 679,091**	**$ 823,634**	**$ 748,559**
REVENUE:							
TAXES	$ -	$ -	$ -	$ -	$ -	$ 745,755	$ 705,517
SPECIAL ASSESSMENTS	1,020,000	-	-	-	775,000	-	-
INVESTMENT EARNINGS	100,000	-	-	24,300	5,000	1,000	4,500
DONATIONS	-	-	-	-	-	-	-
INTERFUND TRANSFERS	-	995,000	-	1,015,000	-	-	-
TOTAL REVENUE	**$ 1,120,000**	**$ 995,000**	**$ -**	**$ 1,039,300**	**$ 780,000**	**$ 746,755**	**$ 710,017**
EXPENDITURES:							
OPERATION & MAINTENANCE	$ 43,600	$ -	$ 8,951	$ 8,500	$ 13,800	$ 10,547	$ 650
DEBT SERVICE	1,076,500	995,000	350,175	995,095	670,000	736,600	764,775
INTERFUND TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**$ 1,120,100**	**$ 995,000**	**$ 359,126**	**$ 1,003,595**	**$ 683,800**	**$ 747,147**	**$ 765,425**
FUND BALANCE ENDING	**$ 1,913,349**	**$ -**	**$ 11,144**	**$ 2,765,485**	**$ 775,291**	**$ 823,242**	**$ 693,151**

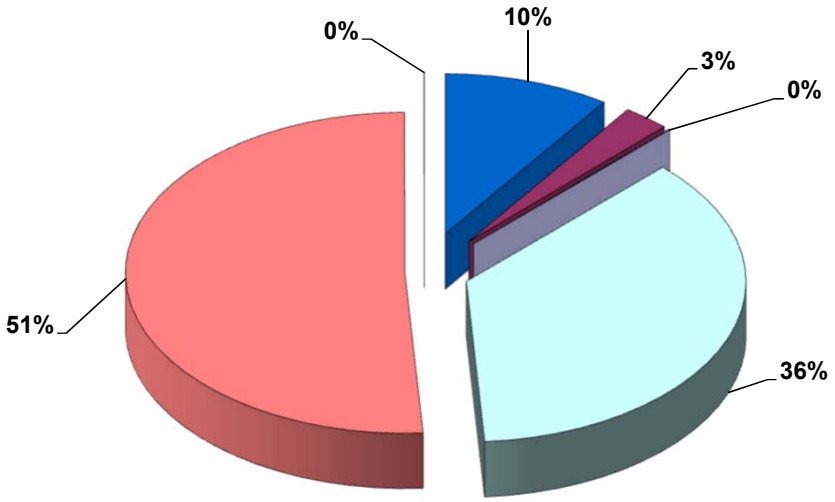
DEBT SERVICE FUNDS
SUMMARY
OPERATING BUDGET
FY 25

	PROPOSED BUDGET FY 25	APPROVED BUDGET FY 24	INCREASE (DECREASE)	ACTUAL FY 23
FUND BALANCE - BEGINNING	**$ 7,264,783**	**$ 6,208,568**	**$ 1,056,215**	**$ 6,520,291**
REVENUE:				
TAXES	$ 1,451,272	$ 1,769,299	$ (318,027)	$ 1,742,930
SPECIAL ASSESSMENTS	1,795,000	1,515,000	280,000	1,526,674
INVESTMENT EARNINGS	134,800	30,250	104,550	98,059
DONATIONS	-	-	-	-
INTERFUND TRANSFERS	2,010,000	1,015,000	995,000	1,844,647
TOTAL REVENUE	**$ 5,391,072**	**$ 4,329,549**	**$ 1,061,523**	**$ 5,212,310**
EXPENDITURES:				
OPERATION & MAINTENANCE	$ 86,048	$ 108,993	$ (22,945)	$ 22,512
DEBT SERVICE	5,588,145	4,383,694	1,204,451	4,301,431
INTERFUND TRANSFERS	-	-	-	2
TOTAL EXPENDITURES	**$ 5,674,193**	**$ 4,492,687**	**$ 1,181,506**	**$ 4,323,945**
FUND BALANCE ENDING	**$ 6,981,662**	**$ 6,045,430**	**$ 936,232**	**$ 7,408,656**

Capital Projects Funds

Capital Project Funds
Summary of Revenues

FY 25		FY 24
$ 650,000	INTER-GOVERNMENTAL	$ 650,000
182,200	INVESTMENT EARNINGS	153,970
5,000	DONATIONS	5,000
2,465,585	INTERFUND TRANSFERS	2,308,884
3,442,500	DEBT PROCEEDS	4,923,900
1,080	MISCELLANEOUS	31,116
$ 6,746,365	TOTAL	$ 8,072,870



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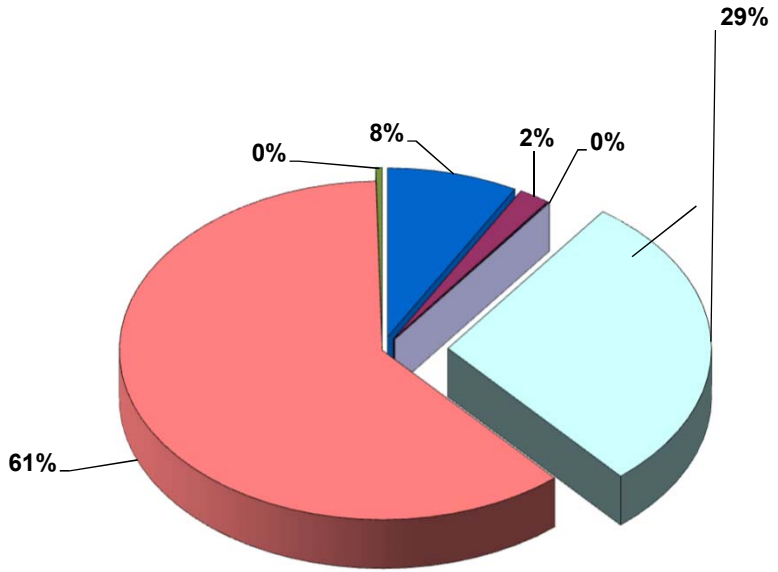
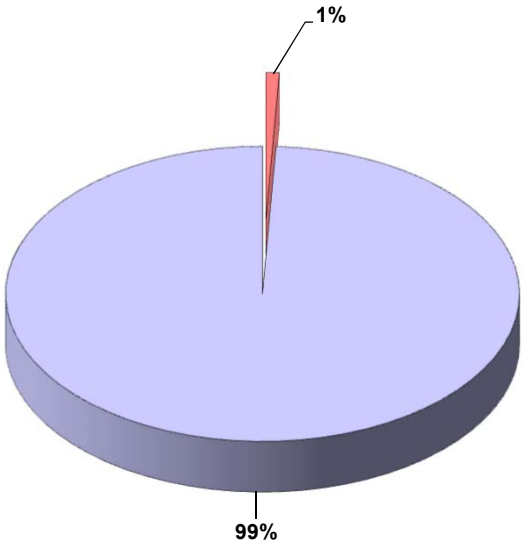


Fiscal Year 2024

Capital Project Funds
Summary of Expenditures

FY 25		FY 24
$ 45,362	OPERATION & MAINTENANCE	$ 88,185
5,366,369	CAPITAL	21,216,106
-	TRANSFERS	-
$ 5,411,731	TOTAL	$ 21,304,291



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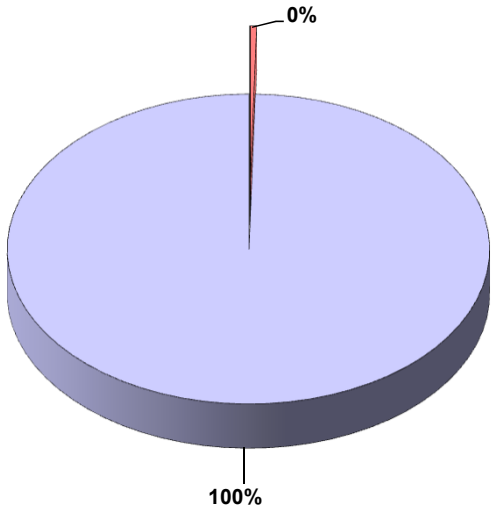


Fiscal Year 2024

CAPITAL PROJECT FUNDS
SUMMARY
OPERATING BUDGET
FY 25

	URBAN RENEWAL PROP. ACQUIST.	SIDEWALK AND CURB DISTRICTS	SPECIAL IMPROVEMENT DISTRICTS	CITY HALL CONSTRUCTION	FIRE STATION CONSTR.	CAPITAL REPLACEMENT	DOG PARK CONSTRUCTION	PARK CONSTRUCTION
FUND BALANCE - BEGINNING	**$ 195,314**	**$ -**	**$ -**	**$ (6,831,386)**	**$ 108,134**	**$ 6,718,273**	**$ 5,230**	**$ 73,656**
REVENUE:								
TAXES	$ -	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ -
INTER-GOVERNMENTAL	-	-	-	650,000	-	-	-	-
INVESTMENT EARNINGS	500	-	-	30,000	11,000	137,700	-	3,000
DONATIONS	-	-	-	-	-	-	5,000	-
INTERFUND TRANSFERS	-	-	-	100,000	-	2,365,585	-	-
DEBT PROCEEDS	-	1,635,000	1,807,500	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	1,080	-	-
TOTAL REVENUE	**$ 500**	**$ 1,635,000**	**$ 1,807,500**	**$ 980,000**	**$ 11,000**	**$ 2,504,365**	**$ 5,000**	**$ 3,000**
EXPENDITURES:								
OPERATION & MAINTENANCE	$ 13,381	$ -	$ 25,000	$ -	$ -	$ 6,981	$ -	$ -
CAPITAL	7,000	1,635,000	1,782,500	995,000	-	941,869	5,000	-
DEBT SERVICE	-	-	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**$ 20,381**	**$ 1,635,000**	**$ 1,807,500**	**$ 995,000**	**$ -**	**$ 948,850**	**$ 5,000**	**$ -**
FUND BALANCE ENDING	**$ 175,433**	**$ -**	**$ -**	**$ (6,846,386)**	**$ 119,134**	**$ 8,273,788**	**$ 5,230**	**$ 76,656**

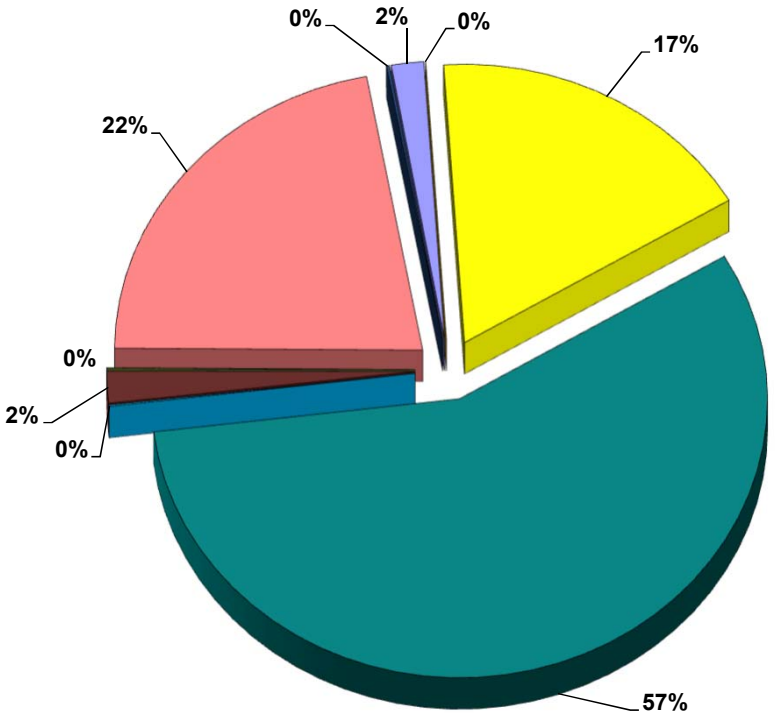
CAPITAL PROJECT FUNDS
SUMMARY
OPERATING BUDGET
FY 25

	PROPOSED BUDGET FY 25	APPROVED BUDGET FY 24	INCREASE (DECREASE)	ACTUAL FY 23
FUND BALANCE - BEGINNING	**$ 269,221**	**$ 17,321,281**	**$ (17,052,060)**	**$ 6,722,066**
REVENUE:				
TAXES	$ 200,000	$ 200,000	$ -	$ -
INTER-GOVERNMENTAL	650,000	650,000	-	-
INVESTMENT EARNINGS	182,200	153,970	28,230	307,006
DONATIONS	5,000	5,000	-	68,500
INTERFUND TRANSFERS	2,465,585	2,308,884	156,701	14,197,208
DEBT PROCEEDS	3,442,500	4,923,900	(1,481,400)	1,710,593
MISCELLANEOUS	1,080	31,116	(30,036)	61,451
TOTAL REVENUE	**$ 6,946,365**	**$ 8,272,870**	**$ (1,326,505)**	**$ 16,344,758**
EXPENDITURES:				
OPERATION & MAINTENANCE	$ 45,362	$ 88,185	$ (42,823)	$ 448,460
CAPITAL	5,366,369	21,216,106	(15,849,737)	1,491,599
DEBT SERVICE	-	-	-	-
INTERFUND TRANSFERS	-	-	-	2,456
TOTAL EXPENDITURES	**$ 5,411,731**	**$ 21,304,291**	**$ (15,892,560)**	**$ 1,942,515**
FUND BALANCE ENDING	**$ 1,803,855**	**$ 4,289,860**	**$ (2,486,005)**	**$ 21,124,309**

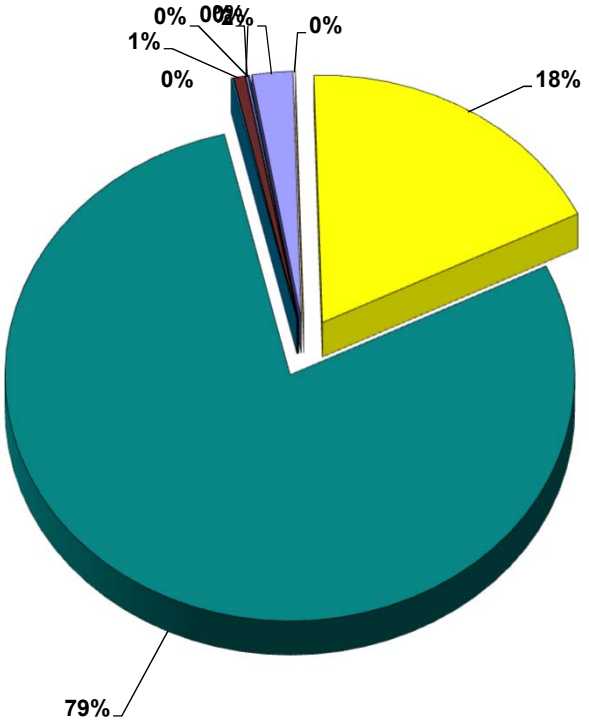
Enterprise Funds

Enterprise Funds
Summary of Revenues

	FY 25		FY 24
TAXES	$ 3,097,247		$ 2,644,105
SPECIAL ASSESSMENTS	-		-
INTER-GOVERNMENTAL	31,910,959		20,905,149
CHARGES FOR SERVICE	103,132,287		90,100,176
FINES & FORFEITS	147,500		110,850
INVESTMENT EARNINGS	3,369,000		737,985
INTERFUND TRANSFERS	139,542		130,000
DEBT PROCEEDS	40,000,000		-
MISCELLANEOUS	259,179		89,039
TOTAL	$ 182,055,714		$ 114,717,304



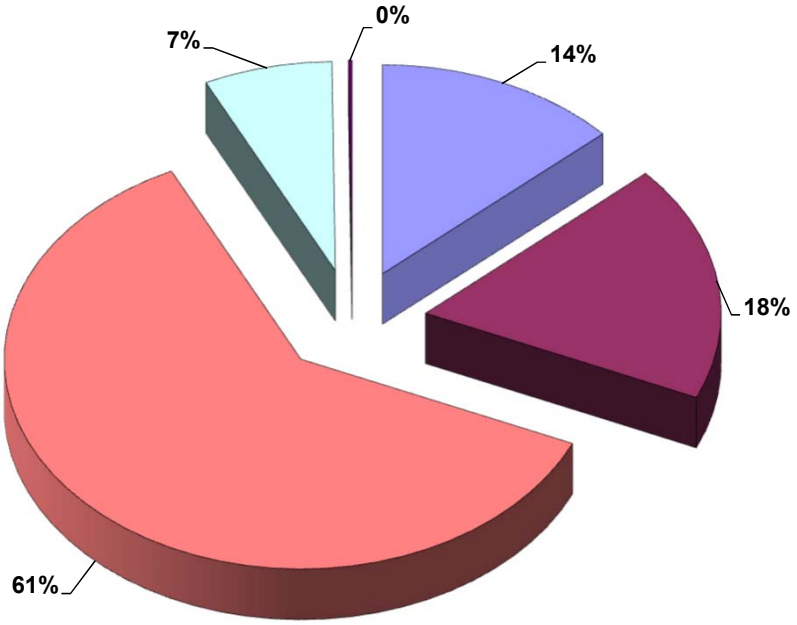
Fiscal Year 2025



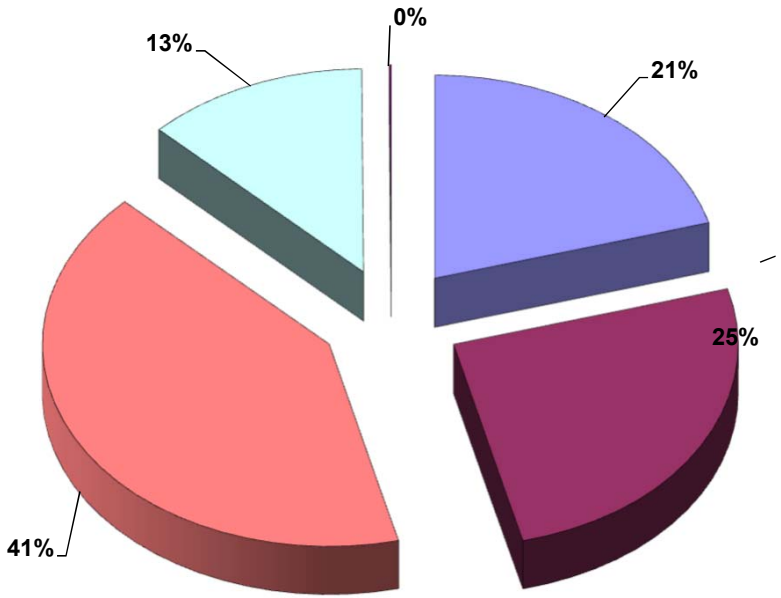
Fiscal Year 2024

Enterprise Funds
Summary of Expenses

FY 25		FY 24
$ 29,683,644	PERSONAL SERVICES	$ 28,592,210
40,660,239	OPERATION & MAINTENANCE	35,463,312
136,262,641	CAPITAL	57,289,293
15,606,059	DEBT SERVICE	17,418,933
410,000	INTERFUND TRANSFERS	143,743
$ 222,622,583	TOTAL	$ 138,907,491



Fiscal Year 2025



Fiscal Year 2024

ENTERPRISE FUNDS
SUMMARY
OPERATING BUDGET
FY 25

	WATER	WASTE-WATER	PARKING	SOLID WASTE	AIRPORT	TRANSIT
WORKING CAPITAL -BEGINNING	**$ 62,571,001**	**$ 17,735,796**	**$ 1,627,232**	**$ 10,189,268**	**$ 30,124,481**	**$ 5,969,086**
REVENUE:						
TAXES	$ -	$ -	$ -	$ -	$ -	$ 3,097,247
LICENSES & PERMITS	-	-	15,500	-	-	-
INTER-GOVERNMENTAL	13,832,473	-	-	-	13,597,425	4,481,061
CHARGES FOR SERVICE	35,081,000	26,628,600	2,340,020	23,685,000	14,634,424	763,243
FINES & FORFEITS	-	-	147,500	-	-	-
INVESTMENT EARNINGS	1,678,000	505,000	30,000	497,000	520,000	139,000
INTERFUND TRANSFERS	-	-	139,542	-	-	-
DEBT PROCEEDS	40,000,000	-	-	-	-	-
MISCELLANEOUS	15,000	-	-	-	228,480	15,699
TOTAL REVENUE	**$ 90,606,473**	**$ 27,133,600**	**$ 2,672,562**	**$ 24,182,000**	**$ 28,980,329**	**$ 8,496,250**
EXPENSES:						
PERSONAL SERVICES	$ 5,233,906	$ 4,728,145	$ 773,189	$ 7,551,689	$ 5,568,098	$ 5,828,617
OPERATION & MAINTENANCE	14,705,731	7,815,935	1,029,278	10,552,208	4,564,664	1,992,423
CAPITAL	93,983,050	14,534,740	207,720	7,565,000	19,203,131	769,000
DEBT SERVICE	7,796,000	5,331,000	255,783	1,565,000	658,276	-
INTERFUND TRANSFERS	-	-	-	410,000	-	-
TOTAL EXPENSES	**$ 121,718,687**	**$ 32,409,820**	**$ 2,265,970**	**$ 27,643,897**	**$ 29,994,169**	**$ 8,590,040**
WORKING CAPITAL NOT BUDGETED						
WORKING CAPITAL - ENDING	**$ 31,458,787**	**$ 12,459,576**	**$ 2,033,824**	**$ 6,727,371**	**$ 29,110,641**	**$ 5,875,296**
LESS OPERATING RESERVE	**5,400,000**	**2,260,000**	**290,000**	**4,070,000**	**1,700,000**	**1,300,000**
LESS BOND/LOAN RESERVE REQUIREMENTS	**1,385,000**	**1,445,000**	**-**	**-**	**2,425,000**	**-**
AVAILABLE WORKING CAPITAL	**$ 24,673,787**	**$ 8,754,576**	**$ 1,743,824**	**$ 2,657,371**	**$ 24,985,641**	**$ 4,575,296**

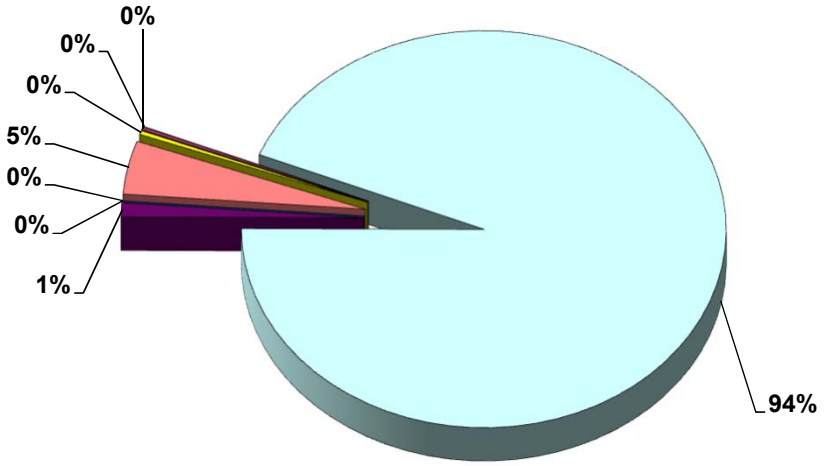
ENTERPRISE FUNDS
SUMMARY
OPERATING BUDGET
FY 25

	PROPOSED BUDGET FY 25	APPROVED BUDGET FY 24	INCREASE (DECREASE)	ACTUAL FY 23
WORKING CAPITAL -BEGINNING	**$ 128,216,864**	**$ 84,799,113**	**$ 43,417,751**	**$ 128,498,451**
REVENUE:				
TAXES	$ 3,097,247	$ 2,644,105	$ 453,142	$ 2,567,659
LICENSES & PERMITS	15,500	35,000	(19,500)	-
INTER-GOVERNMENTAL	31,910,959	20,905,149	11,005,810	20,770,075
CHARGES FOR SERVICE	103,132,287	90,100,176	13,032,111	91,311,320
FINES & FORFEITS	147,500	110,850	36,650	147,372
INVESTMENT EARNINGS	3,369,000	737,985	2,631,015	3,062,804
INTERFUND TRANSFERS	139,542	130,000	9,542	175,978
DEBT PROCEEDS	40,000,000	-	40,000,000	-
MISCELLANEOUS	259,179	89,039	170,140	4,173,796
TOTAL REVENUE	**$ 182,071,214**	**$ 114,752,304**	**$ 67,318,910**	**$ 122,214,842**
EXPENSES:				
PERSONAL SERVICES	$ 29,683,644	$ 28,592,210	$ 1,091,434	$ 27,391,721
OPERATION & MAINTENANCE	40,660,239	35,463,312	5,196,927	34,615,419
CAPITAL	136,262,641	57,289,293	78,973,348	39,608,471
DEBT SERVICE	15,606,059	17,418,933	(1,812,874)	3,349,811
INTERFUND TRANSFERS	410,000	143,743	266,257	1,616
TOTAL EXPENSES	**$ 222,622,583**	**$ 138,907,491**	**$ 83,715,092**	**$ 104,967,038**
WORKING CAPITAL NOT BUDGETED				(5,956,964)
WORKING CAPITAL - ENDING	**$ 87,665,495**	**$ 60,643,926**	**$ 27,021,569**	**$ 139,789,291**
LESS OPERATING RESERVE	**15,020,000**	**13,707,000**	**1,313,000**	**8,934,147**
LESS BOND/LOAN RESERVE REQUIREMENTS	**5,255,000**	**5,255,000**	**-**	**10,516,097**
AVAILABLE WORKING CAPITAL	**$ 67,390,495**	**$ 41,681,926**	**$ 25,708,569**	**$ 120,339,047**

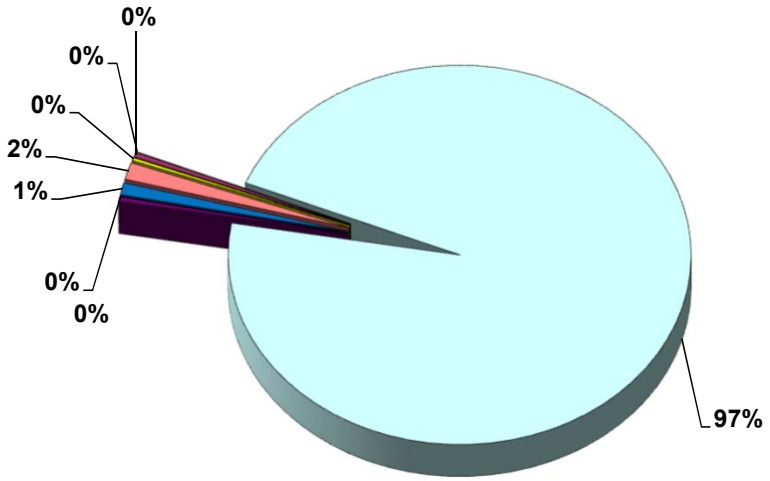
Internal Service Funds

Internal Service Fund
Summary of Revenues

FY 25		FY 24
$ 120,000	SPECIAL ASSESSMENTS	$ 85,000
100,000	LICENSES AND PERMITS	140,500
-	INTER-GOVERNMENTAL	-
35,829,810	CHARGES FOR SERVICE	33,472,182
440,500	INVESTMENT EARNINGS	137,300
-	INTERFUND TRANSFERS	356,894
1,654,483	MISCELLANEOUS	500,000
$ 38,144,793	TOTAL	$ 34,691,876



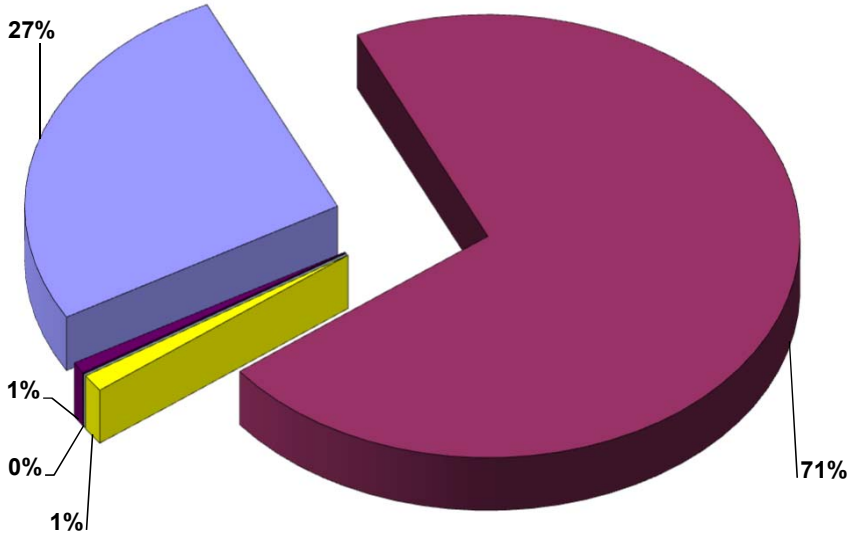
Fiscal Year 2025



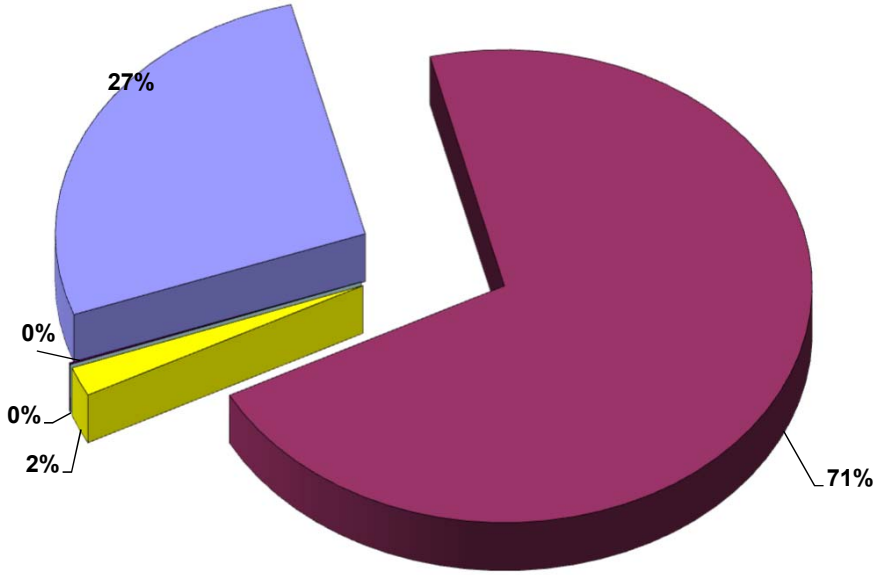
Fiscal Year 2024

Internal Service Fund
Summary of Expenses

FY 25		FY 24
$ 10,664,787	PERSONAL SERVICES	$ 9,945,726
28,784,629	OPERATION & MAINTENANCE	26,525,212
504,350	CAPITAL	747,044
-	DEBT SERVICE	-
334,802	INTERFUND TRANSFERS	38,367
$ 40,288,568	TOTAL	$ 37,256,349



Fiscal Year 2025



Fiscal Year 2024

INTERNAL SERVICE FUNDS
SUMMARY
OPERATING BUDGET
FY 25

	FLEET SERVICES	CENTRAL SERVICES	INFORMATION TECHNOLOGY	CITY HEALTH BENEFITS	CENTRAL TELEPHONE	RADIO COMMUNICATIONS	PROPERTY INSURANCE	FACILITIES MANAGEMENT
WORKING CAPITAL - BEGINNING	**$ 2,842,243**	**$ 230,191**	**$ 873,502**	**$ 7,208,819**	**$ 350,730**	**$ 535,443**	**$ 45,907**	**$ 4,363,199**
REVENUE:								
SPECIAL ASSESSMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LICENSES & PERMITS	-	-	-	-	-	-	-	-
INTER-GOVERNMENTAL	-	-	-	-	-	-	-	-
CHARGES FOR SERVICE	3,523,174	113,427	4,018,763	14,247,000	471,799	218,096	4,993,742	891,847
INVESTMENT EARNINGS	48,000	5,300	25,000	239,000	8,200	16,000	6,700	69,300
INTERFUND TRANSFERS	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	500	-	-	-	-	1,653,983
TOTAL REVENUE	**$ 3,571,174**	**$ 118,727**	**$ 4,044,263**	**$ 14,486,000**	**$ 479,999**	**$ 234,096**	**$ 5,000,442**	**$ 2,615,130**
EXPENSES:								
PERSONAL SERVICES	$ 1,717,262	$ -	$ 2,543,266	$ 55,000	$ 203,927	$ -	$ 125,668	$ 834,389
OPERATION & MAINTENANCE	608,685	99,790	1,494,995	18,449,012	276,039	392,450	4,168,577	1,269,906
CAPITAL	-	-	42,000	-	-	-	-	320,000
DEBT SERVICE	-	-	-	-	-	-	-	-
INTERFUND TRANSFERS	81,931	-	-	-	-	-	-	252,871
TOTAL EXPENSES	**$ 2,407,878**	**$ 99,790**	**$ 4,080,261**	**$ 18,504,012**	**$ 479,966**	**$ 392,450**	**$ 4,294,245**	**$ 2,677,166**
WORKING CAPITAL- ENDING	**$ 4,005,539**	**$ 249,128**	**$ 837,504**	**$ 3,190,807**	**$ 350,763**	**$ 377,089**	**$ 752,104**	**$ 4,301,163**
WORKING CAPITAL NOT BUDGETED		-	-	-	-	-	-	-
LESS RESERVED/DESIGNATED	**860,600**	**-**	**1,009,565**	**-**	**38,397**	**-**	**1,374,158**	**214,173**
UNDESIGNATED WORKING CAPITAL BALANCE ENDING	**$ 3,144,939**	**$ 249,128**	**$ (172,061)**	**$ 3,190,807**	**$ 312,366**	**$ 377,089**	**$ (622,054)**	**$ 4,086,990**

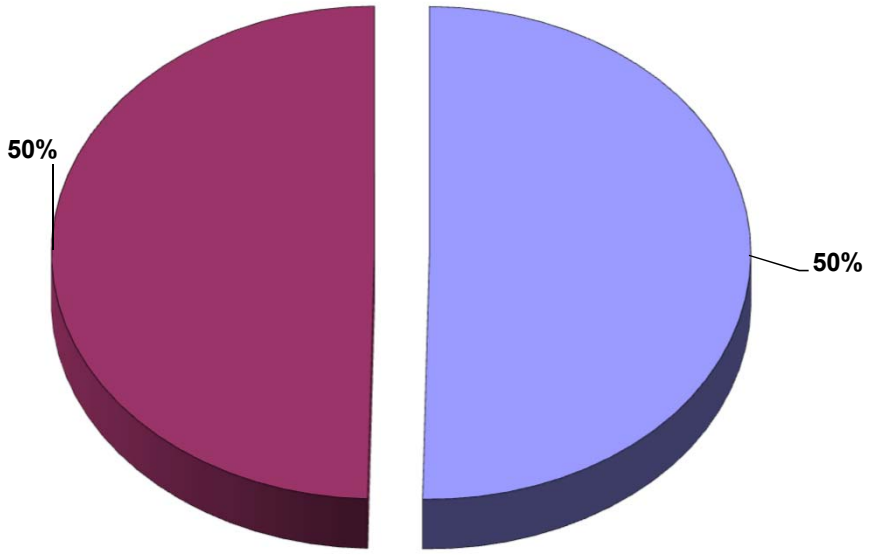
INTERNAL SERVICE FUNDS
SUMMARY
OPERATING BUDGET
FY 25

	PUBLIC WORKS ADMINISTRATION	PUBLIC WORKS ENGINEERING	PROPOSED BUDGET FY 25	APPROVED BUDGET FY 24	INCREASE (DECREASE)	ACTUAL FY 23
WORKING CAPITAL - BEGINNING	**$ 1,044,603**	**$ (88,697)**	**$ 17,405,940**	**$ 15,522,114**	**$ 1,883,826**	**$ 17,091,686**
REVENUE:						
SPECIAL ASSESSMENTS	$ -	$ 120,000	$ 120,000	$ 85,000	$ 35,000	$ 86,380
LICENSES & PERMITS	-	100,000	100,000	140,500	(40,500)	99,746
INTER-GOVERNMENTAL	-	-	-	-	-	751,917
CHARGES FOR SERVICE	3,114,119	4,237,843	35,829,810	33,472,182	2,357,628	30,744,197
INVESTMENT EARNINGS	20,000	3,000	440,500	137,300	303,200	438,555
INTERFUND TRANSFERS	-	-	-	356,894	(356,894)	532,057
MISCELLANEOUS	-	-	1,654,483	500,000	1,154,483	108,220
TOTAL REVENUE	**$ 3,134,119**	**$ 4,460,843**	**$ 38,144,793**	**$ 34,691,876**	**$ 3,452,917**	**$ 32,761,072**
EXPENSES:						
PERSONAL SERVICES	$ 2,245,282	$ 2,939,993	$ 10,664,787	$ 9,945,726	$ 719,061	$ 7,573,820
OPERATION & MAINTENANCE	1,083,074	942,101	28,784,629	26,525,212	2,259,417	25,268,463
CAPITAL	20,000	122,350	504,350	747,044	(242,694)	1,265,661
DEBT SERVICE	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	334,802	38,367	296,435	97,299
TOTAL EXPENSES	**$ 3,348,356**	**$ 4,004,444**	**$ 40,288,568**	**$ 37,256,349**	**$ 3,032,219**	**$ 34,205,243**
WORKING CAPITAL- ENDING	**$ 830,366**	**$ 367,702**	**$ 15,262,165**	**$ 12,957,641**	**$ 2,304,524**	**$ 15,647,515**
WORKING CAPITAL NOT BUDGETED	-	-	-	-	-	4,831,406
LESS RESERVED/DESIGNATED	**266,268**	**388,209**	**4,151,372**	**3,493,218**	**658,154**	**5,200,514**
UNDESIGNATED WORKING CAPITAL BALANCE ENDING	**$ 564,098**	**$ (20,507)**	**$ 11,110,793**	**$ 9,464,423**	**$ 1,646,370**	**$ 15,278,407**

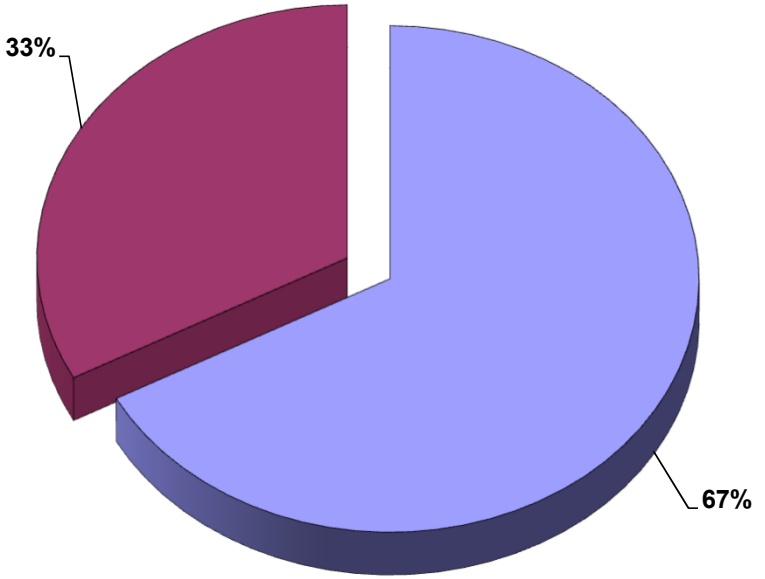
Permanent Fund

Permanent Fund
Summary of Revenues

	FY 25		FY 24
$	18,750	CHARGES FOR SERVICE	$ 15,750
	18,500	INVESTMENT EARNINGS	7,700
$	37,250	TOTAL	$ 23,450



Fiscal Year 2025



Fiscal Year 2024

PERMANENT FUND
SUMMARY
OPERATING BUDGET
FY 25

	CEMETERY PERPETUAL CARE	PROPOSED BUDGET FY 25	APPROVED BUDGET FY 24	INCREASE (DECREASE)	ACTUAL FY 23
FUND BALANCE - BEGINNING	**$ 798,006**	**$ 798,006**	**$ 789,168**	**$ 8,838**	**$ 778,006**
REVENUE:					
CHARGES FOR SERVICE	$ 18,750	$ 18,750	$ 15,750	$ 3,000	$ 19,696
INVESTMENT EARNINGS	18,500	18,500	7,700	10,800	17,891
TOTAL REVENUE	**$ 37,250**	**$ 37,250**	**$ 23,450**	**$ 13,800**	**$ 37,587**
EXPENDITURES:					
INTERFUND TRANSFERS	$ 35,200	$ 35,200	$ 5,600	$ 29,600	$ 14,853
TOTAL EXPENDITURES	**$ 35,200**	**$ 35,200**	**$ 5,600**	**$ 29,600**	**$ 14,853**
FUND BALANCE ENDING	**$ 800,056**	**$ 800,056**	**$ 807,018**	**$ (6,962)**	**$ 800,740**

Fund Pages

General Fund

GENERAL OPERATING FUND
OPERATING BUDGET

FUND 0100

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 33,457,280**	**$ 11,579,301**	**$ 11,762,131**	**$ 12,754,877**	**$ 12,398,052**
REVENUES:					
TAXES	$ 18,635,569	$ 19,195,911	$ 23,004,702	$ 23,423,710	$ 22,920,627
SPECIAL ASSESSMENTS	12,378	17,005	-	15,000	-
LICENSES & PERMITS	1,978,414	1,986,222	1,974,028	1,850,000	1,845,576
INTER-GOVERNMENTAL	12,780,222	12,853,964	13,279,363	13,493,106	13,707,744
CHARGES FOR SERVICE	4,720,626	4,677,141	4,924,395	4,440,000	3,790,321
FINES & FORFEITS	1,136,323	1,152,957	1,294,046	1,204,000	1,294,046
INVESTMENT EARNINGS	(206,021)	139,064	65,000	160,000	97,000
INTERFUND TRANSFERS	1,565,491	19,303	10,600	10,600	769,802
MISCELLANEOUS	351	13,184	-	10,000	-
TOTAL REVENUE	**$ 40,623,353**	**$ 40,054,751**	**$ 44,552,134**	**$ 44,606,416**	**$ 44,425,116**
EXPENDITURES:					
MAYOR AND CITY COUNCIL	$ 577,113	$ 336,053	$ 393,729	$ 363,443	$ 396,897
CITY ADMINISTRATOR	969,973	1,192,468	1,347,937	1,143,776	1,424,672
HUMAN RESOURCES	848,739	997,892	1,089,704	975,000	1,130,791
CITY ATTORNEY	2,346,528	2,474,916	2,924,845	2,700,032	3,513,409
MUNICIPAL COURT	1,383,573	1,495,343	2,002,135	1,722,444	2,119,094
FINANCE	1,626,034	1,696,798	1,987,872	1,852,920	2,042,499
CODE ENFORCEMENT	722,168	976,587	1,111,845	967,993	1,200,866
PARKS, RECREATION AND PUBLIC LANDS	4,926,090	4,916,695	5,004,486	4,826,973	-
NON-DEPARTMENTAL	49,101,114	24,792,423	30,114,749	30,410,660	32,613,811
TOTAL EXPENDITURES	**$ 62,501,332**	**$ 38,879,175**	**$ 45,977,302**	**$ 44,963,241**	**$ 44,442,039**
FUND BALANCE ENDING	**$ 11,579,301**	**$ 12,754,877**	**$ 10,336,963**	**$ 12,398,052**	**$ 12,381,129**
LESS:					
COMMITTED	12,198,022	11,826,034	11,210,074	11,210,074	12,701,222
UNASSIGNED	**$ (618,721)**	**$ 928,843**	**$ (873,111)**	**$ 1,187,978**	**$ (320,093)**

Special Revenue Funds

PUBLIC SAFETY FUND
OPERATING BUDGET

FUND 1500, 1510

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 1,769,303**	**$ 2,044,487**	**$ 1,800,000**	**$ 2,567,456**	**$ 2,240,356**
REVENUE:					
PROPERTY TAXES	$ 18,026,824	$ 26,147,771	$ 30,638,138	$ 29,392,313	$ 31,820,639
MARIJUANA EXCISE TAX	-	161,849	369,000	266,701	425,000
LICENSES & PERMITS	34,627	18,385	34,200	43,250	37,000
INTER-GOVERNMENTAL	3,639,740	3,438,908	3,796,880	3,276,022	3,757,267
CHARGES FOR SERVICE	2,342,940	2,783,602	2,607,756	2,520,518	3,171,309
FINES & FORFEITS	8,339	45,662	34,800	49,286	51,900
INVESTMENT EARNINGS	(31,942)	65,533	5,000	39,540	19,991
INTERFUND TRANSFERS-SOUTH TIF PD	214,077	204,898	312,294	312,294	
INTERFUND TRANSFERS-GENERAL FD	26,400,000	21,876,136	19,294,455	19,294,455	21,801,891
MISCELLANEOUS	83,597	88,153	117,210	138,992	122,200
TOTAL REVENUE	**$ 50,718,202**	**$ 54,830,897**	**$ 57,209,733**	**$ 55,333,371**	**$ 61,207,197**
EXPENDITURES:					
POLICE:					
ADMINISTRATION	$ 1,444,525	$ 1,907,194	$ 2,328,138	$ 2,303,211	$ 2,486,814
OPERATIONS	19,426,772	20,274,631	19,834,398	19,580,947	21,370,836
INVESTIGATIONS	2,795,051	4,227,764	4,516,090	3,922,471	4,456,471
SUPPORT SERV.	2,238,719	2,317,468	2,896,454	2,477,587	2,925,952
ANIMAL CONTROL	945,544	936,329	1,118,268	1,113,117	1,267,857
TOTAL POLICE	**$ 26,850,612**	**$ 29,663,386**	**$ 30,693,348**	**$ 29,397,333**	**$ 32,507,930**
FIRE:					
ADMINISTRATION	$ 1,509,013	$ 1,815,568	$ 2,053,238	$ 1,879,952	$ 2,213,310
PREVENTION/INVESTIGATIONS	970,699	917,397	984,365	980,404	1,148,752
TRAINING	416,769	421,092	505,730	400,000	501,279
EQUIPMENT/MAINTENANCE	1,669,945	1,908,329	2,180,467	1,916,828	2,021,372
SUPPRESSION	16,056,708	16,211,166	16,333,988	17,267,248	18,095,474
9-1-1 EMERGENCY OP CENTER	2,886,470	3,045,489	3,555,878	3,404,290	3,545,889
COMMUNICATIONS EQUIPMENT	82,802	64,915	105,023	65,000	106,233
TOTAL FIRE	**$ 23,592,406**	**$ 24,383,956**	**$ 25,718,689**	**$ 25,913,722**	**$ 27,632,309**
MENTAL HEALTH:					
CRISIS RESPONSE UNITS	-	61,237	233,730	94,674	194,151
OTHER MH/SA PROGRAMS	-	199,349	1,018,966	254,742	1,150,000
TOTAL MENTAL HEALTH	**$ 23,592,406**	**$ 24,644,542**	**$ 26,971,385**	**$ 26,263,138**	**$ 1,344,151**
TOTAL EXPENDITURES	**$ 50,443,018**	**$ 54,307,928**	**$ 57,664,733**	**$ 55,660,471**	**$ 61,484,390**
FUND BALANCE-ENDING	**$ 2,044,487**	**$ 2,567,456**	**$ 1,345,000**	**$ 2,240,356**	**$ 1,963,163**
LESS:					
RESTRICTED	2,044,487	2,567,456	1,345,000	2,240,356	1,963,163
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SOUTH TAX INCREMENT OPERATING FUND
OPERATING BUDGET

FUND 1990

	ACTUAL FY 22	ACTUAL FY 23	APPROVED FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 7,122,007**	**$ 5,019,603**	**$ 5,206,533**	**$ 7,800,374**	**$ 6,852,830**
REVENUE:					
TAXES	$ 3,678,969	$ 3,739,610	$ 3,756,660	$ 4,394,785	$ 4,318,168
INTERGOVERMENTAL	287,860	292,587	292,587	292,587	292,587
INVESTMENT EARNINGS	(84,710)	141,525	50,000	238,864	150,000
PROCEEDS FROM DEBT	-	3,000,000	6,500,000	-	-
TOTAL REVENUE	**$ 3,882,119**	**$ 7,173,722**	**$ 10,599,247**	**$ 4,926,236**	**$ 4,760,755**
EXPENDITURES:					
OPERATION AND MAINTENANCE					
CHARGE FOR SERVICES	$ 65,534	$ 59,392	$ 73,075	$ 73,076	$ 84,133
DEVELOPMENT INCENTIVES	179,843	272,341	1,967,641	2,039,687	4,196,201
SBURA OPERATING AGREEMENT	120,999	79,291	186,000	202,336	176,000
BOND DISCOUNT	-	14,905	15,000	-	
MISCELLANEOUS	-	9	-	2	-
CAPITAL	4,759,701	3,003,721	10,529,622	2,310,937	850,000
DEBT SERVICE	644,369	758,394	1,091,269	942,069	865,676
TRANSFER TO OTHER FUNDS	214,077	204,898	312,294	305,673	301,891
TOTAL EXPENDITURES	**$ 5,984,523**	**$ 4,392,951**	**$ 14,174,901**	**$ 5,873,780**	**$ 6,473,901**
FUND BALANCE ENDING	**$ 5,019,603**	**$ 7,800,374**	**$ 1,630,879**	**$ 6,852,830**	**$ 5,139,684**
LESS:					
RESTRICTED	5,019,603	7,800,374	1,630,879	6,852,830	5,139,684

SOUTH TAX INCREMENT OPERATING FUND BUDGET NARRATIVE

The Tax Increment Fund is used to account for the South Tax Increment District.

Revenues

Revenues include property taxes paid by the South district property owners and earnings on cash and investments.

Expenditures

Expenditures are for development incentives within the South district and costs allocated for the administration of the district.

EAST TAX INCREMENT OPERATING FUND
OPERATING BUDGET

FUND 2010

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 1,708,122**	**$ 1,806,426**	**$ 1,963,356**	**$ 1,940,737**	**$ 2,068,937**
REVENUE:					
TAXES	$ 776,384	$ 763,862	$ 801,340	$ 1,000,400	$ 1,105,420
INTERGOVERNMENTAL	171,479	171,479	171,479	171,479	171,479
INVESTMENT EARNINGS	(20,809)	39,196	15,000	54,685	30,000
TOTAL REVENUE	**$ 927,054**	**$ 974,537**	**$ 987,819**	**$ 1,226,564**	**$ 1,306,899**
EXPENDITURES:					
OPERATIONS AND MAINTENANCE					
CHARGE FOR SERVICES	$ 52,452	$ 38,014	$ 43,356	$ 43,361	$ 51,225
EBURD OPERATING AGREEMENT	139,946	104,961	139,948	186,595	165,535
DEVELOPMENT INCENTIVES	172,336	230,185	643,226	321,182	955,126
DEBT SERVICE	464,016	467,066	464,626	464,726	466,895
CAPITAL	-	-	110,000	82,500	439,000
TOTAL EXPENDITURES	**$ 828,750**	**$ 840,226**	**$ 1,401,156**	**$ 1,098,364**	**$ 2,077,781**
FUND BALANCE ENDING	**$ 1,806,426**	**$ 1,940,737**	**$ 1,550,019**	**$ 2,068,937**	**$ 1,298,055**
LESS:					
RESTRICTED	1,806,426	1,940,737	1,550,019	2,068,937	1,298,055

EAST TAX INCREMENT OPERATING FUND BUDGET NARRATIVE

The Tax Increment Fund is used to account for the East Tax Increment District.

Revenues
Revenues include property taxes as paid by the East district property owners and earnings on cash and investments.

Expenditures
Expenditures are for development incentives within the East district, debt service costs for the bonds that have been sold, and costs allocated for the administration of the district.

Capital
None

NORTH 27th STREET TAX INCREMENT OPERATING FUND
OPERATING BUDGET

FUND 2020,2030

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 3,477,689**	**$ 3,364,016**	**$ 2,544,175**	**$ 2,768,951**	**$ 3,522,374**
REVENUE:					
TAXES	$ 2,686,875	$ 2,572,011	$ 2,651,476	$ 2,466,946	$ 2,627,000
INTERGOVERNMENTAL	259,373	266,797	266,797	266,797	266,796
INVESTMENT EARNINGS	(42,717)	70,911	27,000	68,092	59,400
CONTRIBUTIONS/DONATIONS	-	10,844	-	-	
DEBT PROCEEDS	-	-	4,700,000	4,700,000	-
INTERFUND TRANSER	179,373	43,000	-	147,502	-
TOTAL REVENUE	**$ 3,082,904**	**$ 2,963,563**	**$ 7,645,273**	**$ 7,649,337**	**$ 2,953,196**
EXPENDITURES:					
OPERATION AND MAINTENANCE:					
CHARGE FOR SERVICES	$ 108,855	$ 114,791	$ 128,600	$ 153,559	$ 143,478
DEVELOPMENT INCENTIVES	1,246,452	1,610,886	1,546,122	842,663	1,201,475
DBP OPERATING AGREEMENT	279,441	279,441	307,385	239,077	316,607
DEBT SERVICE	1,079,949	1,083,509	1,083,865	1,084,265	1,490,709
CAPITAL	172,507	297,001	4,300,000	4,300,000	100,000
INTERFUND TRANSFER TO PARKING	309,373	173,000	130,000	276,350	139,542
TOTAL EXPENDITURES	**$ 3,196,577**	**$ 3,558,628**	**$ 7,495,972**	**$ 6,895,914**	**$ 3,391,811**
FUND BALANCE ENDING	**$ 3,364,016**	**$ 2,768,951**	**$ 2,693,476**	**$ 3,522,374**	**$ 3,083,759**
LESS:					
RESTRICTED	3,364,016	2,768,951	2,693,476	3,522,374	3,083,759

NORTH 27TH STREET TAX INCREMENT OPERATING FUND BUDGET NARRATIVE

The Tax Increment Fund is used to account for the North 27th Street Tax Increment District.

Revenues

Revenues are maintaining the same levels. No large increases are expected.

Expenditures

Expenditures are for development incentives within the District, cost allocation charges, the debt service costs to build the parking garage, and payment to Downtown Billings Association in accordance with the underlying agreement.

Capital

None

GAS TAX FUND
OPERATING BUDGET

FUND 2050 & 2060

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 8,588,839**	**$ 7,432,295**	**$ 2,715,697**	**$ 6,309,023**	**$ 8,539,212**
REVENUE:					
STATE GAS TAX	$ 3,944,961	$ 1,779,937	$ 4,275,000	$ 8,480,000	$ 4,400,000
COUNTY CONTRACT SERVICE	88,488	101,565	95,334	95,334	142,352
INTEREST ON INVESTMENTS	(91,523)	190,687	21,000	400,000	150,000
CONTRIBUTIONS/DONATIONS	-	60,471	-	-	-
TRANSFERS:					
STREET MAINT DISTRICTS	1,760,000	-	-	-	-
TOTAL REVENUE	**$ 5,701,926**	**$ 2,132,660**	**$ 4,391,334**	**$ 8,975,334**	**$ 4,692,352**
EXPENDITURES:					
PERSONAL SERVICES	$ 87,944	$ 92,893	$ 95,333	$ 95,293	$ 95,723
OPERATION & MAINTENANCE	3,462,048	1,131,397	353,760	379,260	366,844
CAPITAL PROJECTS	3,293,478	2,031,642	3,647,000	6,270,592	6,427,000
TRANSFERS	15,000	-	-	-	-
TOTAL EXPENDITURES	**$ 6,858,470**	**$ 3,255,932**	**$ 4,096,093**	**$ 6,745,145**	**$ 6,889,567**
FUND BALANCE ENDING	**$ 7,432,295**	**$ 6,309,023**	**$ 3,010,938**	**$ 8,539,212**	**$ 6,341,997**
LESS:					
RESTRICTED:					
OTHER PROJECTS	7,432,295	6,309,023	3,010,938	8,539,212	6,341,997
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

BUILDING INSPECTION FUND
OPERATING BUDGET

FUND 2090

	ACTUAL FY 22	ACTUAL FY 22	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 3,506,256**	**$ 4,348,335**	**$ 4,154,457**	**$ 4,547,344**	**$ 3,664,667**
REVENUE:					
LICENSES & PERMITS	$ 3,065,110	$ 2,601,757	$ 2,571,000	$ 2,175,000	$ 2,158,000
INTEREST ON INVESTMENTS	(56,199)	103,347	72,000	100,929	104,000
MISCELLANEOUS	37,107	6,175	-	1,700	-
TOTAL REVENUE	**$ 3,046,018**	**$ 2,711,279**	**$ 2,643,000**	**$ 2,277,629**	**$ 2,262,000**
EXPENDITURES:					
PERSONAL SERVICES	$ 1,380,499	$ 1,597,581	$ 1,757,328	$ 1,501,180	$ 1,700,135
OPERATIONS & MAINT.	776,228	685,773	793,675	750,000	750,764
CAPITAL	47,212	228,916	75,000	600,000	20,744
INTERFUND TRANSFERS	-	-	-	309,126	-
TOTAL EXPENDITURES	**$ 2,203,939**	**$ 2,512,270**	**$ 2,626,003**	**$ 3,160,306**	**$ 2,471,643**
FUND BALANCE ENDING	**$ 4,348,335**	**$ 4,547,344**	**$ 4,171,454**	**$ 3,664,667**	**$ 3,455,024**
LESS:					
RESTRICTED	4,348,335	4,547,344	4,171,454	3,664,667	3,455,024
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

STREET AND TRAFFIC FUND
OPERATING BUDGET

FUND 2110

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 5,323,361**	**$ 6,804,812**	**$ 5,552,676**	**$ 7,789,639**	**$ 5,803,492**
REVENUE:					
STATE REIMBURSEMENTS	$ 760,485	$ 792,049	$ 463,800	$ 515,510	$ 520,000
CONCRETE REPAIR	-	-	150,000	-	-
FIRE SERVICES FEES	11,948	13,955	11,000	11,000	11,000
STREET LIGHT	181,945	469,772	251,932	251,932	281,000
STREET MAINTENANCE	7,900,000	6,953,028	7,612,000	7,612,000	7,855,000
SOLID WASTE	115,388	100,000	100,000	100,000	100,000
STORM SEWER MAINT.	953,158	1,058,231	1,108,807	1,108,807	2,635,000
BBWA LATERAL MAINT.	4,500	4,500	4,500	4,500	4,500
UTILITY CHG FOR SERVICES	528,509	568,756	300,000	400,000	300,000
INTERDEPARTMENTAL CHGS	1,058	41,605	1,000	2,000	2,000
INVESTMENT EARNINGS	(62,443)	88,423	10,000	200,000	100,000
MISCELLANEOUS	20,573	12,227	10,000	98,464	7,500
TOTAL REVENUE	**$ 10,415,121**	**$ 10,102,546**	**$ 10,023,039**	**$ 10,304,213**	**$ 11,816,000**
EXPENDITURES:					
PERSONAL SERVICES	$ 4,005,181	$ 4,432,277	$ 5,057,646	$ 4,743,680	$ 5,034,353
OPERATIONS AND MAINTENANCE	3,606,609	3,884,867	4,873,193	4,720,163	5,240,168
CAPITAL	1,196,377	595,247	1,832,186	2,743,388	2,287,000
TRANSFERS	125,503	205,328	83,129	83,129	25,000
TOTAL EXPENDITURES	**$ 8,933,670**	**$ 9,117,719**	**$ 11,846,154**	**$ 12,290,360**	**$ 12,586,521**
FUND BALANCE ENDING	**$ 6,804,812**	**$ 7,789,639**	**$ 3,729,561**	**$ 5,803,492**	**$ 5,032,971**
LESS:					
RESTRICTED	6,804,812	7,789,639	3,729,561	5,803,492	5,032,971
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FIRE PROGRAMS FUND
OPERATING BUDGET

FUND 2190-2240

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 274,955**	**$ 264,106**	**$ 261,082**	**$ 283,873**	**$ 374,373**
REVENUE:					
INTER-GOVERNMENTAL-STATE	$ 1,984	$ 9,073	$ 83,500	$ 65,000	$ 52,000
INTER-GOVERNMENTAL-FEDERAL	68,723	308,020	120,875	40,000	17,875
INVESTMENT EARNINGS	(3,921)	3,762	2,006	8,000	4,525
HAZARD MAT CHARGE FOR SERVICE	-	22,683	22,000	10,000	22,000
CONTRIBUTIONS / DONATIONS	43,138	48,075	42,000	30,000	18,000
MISCELLANEOUS	-	2,500	2,500	2,500	2,500
TOTAL REVENUE	**$ 109,924**	**$ 394,113**	**$ 272,881**	**$ 155,500**	**$ 116,900**
EXPENDITURES:					
PERSONAL SERVICES	$ -	$ -	$ 7,500	$ -	$ 7,500
OPERATION & MAINTENANCE	$ 120,773	$ 374,346	$ 250,500	$ 65,000	$ 150,000
TOTAL EXPENDITURES	**$ 120,773**	**$ 374,346**	**$ 258,000**	**$ 65,000**	**$ 157,500**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
FUND BALANCE ENDING	**$ 264,106**	**$ 283,873**	**$ 275,963**	**$ 374,373**	**$ 333,773**
LESS:					
RESTRICTED	264,106	283,873	275,963	374,373	333,773
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

EMERGENCY OPERATING CENTER 9-1-1 FUND
OPERATING BUDGET

FUND 2250, 2260

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 3,758,403**	**$ 3,970,522**	**$ 4,204,522**	**$ 4,585,553**	**$ 644,244**
REVENUE:					
STATE SHARED REVENUE	$ 1,026,691	$ 1,180,253	$ 1,112,010	$ 1,023,000	$ 1,112,010
MISCELLANEOUS	454	1,206	-	1,500	1,205
INTEREST ON INVESTMENTS	(54,959)	96,898	26,236	203,500	96,375
TOTAL REVENUE	**$ 972,186**	**$ 1,278,357**	**$ 1,138,246**	**$ 1,228,000**	**$ 1,209,590**
EXPENDITURES:					
PERSONAL SERVICES	$ 236,338	$ 162,919	$ 165,074	$ 1,958,284	$ 197,344
OPERATION & MAINTENANCE	523,729	500,407	1,238,438	1,219,000	1,225,683
TRANSFERS OUT	-	-	-	995,000	-
CAPITAL	-	-	-	997,025	-
TOTAL EXPENDITURES	**$ 760,067**	**$ 663,326**	**$ 1,403,512**	**$ 5,169,309**	**$ 1,423,027**
FUND BALANCE ENDING	**$ 3,970,522**	**$ 4,585,553**	**$ 3,939,256**	**$ 644,244**	**$ 430,807**
LESS:					
RESTRICTED	3,970,522	4,585,553	3,939,256	644,244	430,807
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY-COUNTY PLANNING FUND
OPERATING BUDGET

FUND 2380, 2390, 2400

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 704,623**	**$ 836,230**	**$ 725,641**	**$ 1,115,708**	**$ 988,330**
REVENUE:					
CITY-COUNTY PLANNING:					
COUNTY PROPERTY TAX	$ 555,899	$ 564,140	$ 508,247	$ 424,991	$ 642,650
LICENSES & PERMITS	83,637	95,507	85,000	106,675	90,000
FEDERAL/ LOCAL GRANTS	1,029,321	1,285,511	1,200,469	988,646	1,481,781
CONTRIBUTION-COUNTY	1,000	1,000	1,000	2,959	1,000
CHARGES FOR SERVICE	487,745	455,018	373,347	403,756	383,075
INTEREST ON INVESTMENTS	(5,775)	16,692	6,000	38,114	18,000
TRANSFERS IN	-	16,000	300,000	310,000	100,000
CONTRIBUTIONS/DONATIONS	-	9,070	5,000	16,000	20,000
MISCELLANEOUS	(110)	88	-	597	-
HISTORIC PRESERVATION GRANT	6,000	6,000	8,500	10,173	16,500
TOTAL REVENUE	**$ 2,157,717**	**$ 2,449,026**	**$ 2,487,563**	**$ 2,301,911**	**$ 2,753,006**
EXPENDITURES:					
CITY-COUNTY PLANNING:					
PERSONAL SERVICES	$ 1,292,871	$ 1,298,749	$ 1,433,083	$ 1,420,691	$ 1,587,763
OPERATION & MAINTENANCE	696,492	859,691	1,243,036	988,802	1,176,211
CAPITAL	23,966	-	-	6,299	-
TRANSFERS	3,712	3,705	2,497	2,497	2,414
HISTORIC PRESERVATION GRANT	9,069	7,403	11,000	11,000	19,000
TOTAL EXPENDITURES	**$ 2,026,110**	**$ 2,169,548**	**$ 2,689,616**	**$ 2,429,289**	**$ 2,785,388**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
FUND BALANCE ENDING	**$ 836,230**	**$ 1,115,708**	**$ 523,588**	**$ 988,330**	**$ 955,948**
LESS:					
RESTRICTED	836,230	1,115,708	523,588	988,330	955,948
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY ATTORNEY GRANTS FUND
OPERATING BUDGET

FUNDS 2410-2430

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ (7,978)**	**$ (7,751)**	**$ 7,249**	**$ (9,163)**	**$ 4,614**
REVENUE:					
INTER-GOVERNMENTAL-ATTORNEY VICTIM/WITNESS	$ 73,632	$ 49,332	$ 70,000	$ 62,000	$ 120,000
INTER-GOVERNMENTAL-DOMESTIC VIOLENCE UNIT	69,517	55,641	90,000	86,000	150,000
FINES & FORFEITS	53,084	47,573	46,000	52,000	46,000
INVESTMENT EARNINGS	(183)	(4)	-	235	-
INTERFUND TRANSFERS-GENERAL FUND	335,883	443,777	418,036	255,000	310,693
TOTAL REVENUE	**$ 531,933**	**$ 596,319**	**$ 624,036**	**$ 455,235**	**$ 626,693**
EXPENDITURES:					
GRANT-ATTORNEY VICTIM/WITNESS	$ 66,075	$ 82,610	$ 194,035	$ 79,676	$ 206,080
GRANT-DOMESTIC VIOLENCE UNIT	359,519	405,450	311,417	252,301	303,638
SURCHARGE-DOMESTIC VIOLENCE	106,112	109,671	112,942	109,481	114,055
TOTAL EXPENDITURES	**$ 531,706**	**$ 597,731**	**$ 618,394**	**$ 441,458**	**$ 623,773**
FUND BALANCE ENDING	**$ (7,751)**	**$ (9,163)**	**$ 12,891**	**$ 4,614**	**$ 7,534**
LESS:					
RESTRICTED	(7,751)	(9,163)	12,891	4,614	7,534
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

MUNICIPAL COURT GRANTS
OPERATING BUDGET

FUNDS 2450-2480, 7370-7380

	ACTUAL FY 22	ACTUAL FY 22	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 48,439**	**$ (56,487)**	**$ (32,050)**	**$ 12,606**	**$ 2,384**
REVENUE:					
INTER-GOVERNMENTAL	$ 254,341	$ 451,369	$ 547,827	$ 375,000	$ 523,826
CHARGES FOR SERVICE	1,028		-	-	-
INTEREST	25	3	-	61	-
TOTAL REVENUE	**$ 255,394**	**$ 451,372**	**$ 547,827**	**$ 375,061**	**$ 523,826**
EXPENDITURES:					
PERSONAL SERVICES	$ 161,835	$ 144,165	$ 197,514	$ 180,283	$ 213,618
OPERATION & MAINTENANCE	198,485	238,114	350,313	205,000	310,208
TOTAL EXPENDITURES	**$ 360,320**	**$ 382,279**	**$ 547,827**	**$ 385,283**	**$ 523,826**
FUND BALANCE ENDING	**$ (56,487)**	**$ 12,606**	**$ (32,050)**	**$ 2,384**	**$ 2,384**
LESS:					
RESTRICTED	(56,487)	12,606	(32,050)	2,384	2,384
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

POLICE PROGRAMS (PAGE 1 OF 5)
OPERATING BUDGET

FUNDS 2490-2590,7080-7100, 7170-7200

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
MONTANA BOARD OF CRIME CONTROL (FUND 2490)					
FUND BALANCE BEGINNING	**$ 1,701**	**$ 1,732**	**$ 1,732**	**$ 1,342**	**$ 1,342**
REVENUE:					
INTER-GOVERNMENTAL	$ 69,341	$ 70,971	$ 54,750	$ 54,750	$ 50,000
INVESTMENT EARNINGS	21	15	-	43	-
TOTAL REVENUE	**$ 69,362**	**$ 70,986**	**$ 54,750**	**$ 54,793**	**$ 50,000**
EXPENDITURES:					
PERSONAL SERVICES	$ 46,517	$ 46,349	$ 37,000	$ 36,740	$ 40,000
OPERATION & MAINTENANCE	22,814	25,027	17,750	18,053	10,000
TOTAL EXPENDITURES	**$ 69,331**	**$ 71,376**	**$ 54,750**	**$ 54,793**	**$ 50,000**
FUND BALANCE ENDING	**$ 1,732**	**$ 1,342**	**$ 1,732**	**$ 1,342**	**$ 1,342**
INTERNET CRIMES AGAINST CHILDREN-LOCAL DONATION (FUND 2520)					
FUND BALANCE BEGINNING	**$ 36,810**	**$ 2,449**	**$ 2,449**	**$ 2,449**	**$ 2,449**
REVENUE:					
INVESTMENT EARNINGS	14	-	-	-	-
TOTAL REVENUE	**$ 14**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES:					
OPERATION & MAINTENANCE	34,375	-	-	-	-
TOTAL EXPENDITURES	**$ 34,375**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 2,449**	**$ 2,449**	**$ 2,449**	**$ 2,449**	**$ 2,449**
INTERNET CRIMES AGAINST CHILDREN (FUND 2510)					
FUND BALANCE BEGINNING	**$ (6,397)**	**$ (2,316)**	**$ (2,316)**	**$ (2,316)**	**$ (2,316)**
INVESTMENT EARNINGS	$ 2	$ -	$ -	$ -	$ -
TOTAL REVENUE	**$ 2**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES:					
OPERATION & MAINTENANCE	(4,079)	-	-	-	-
TOTAL EXPENDITURES	**$ (4,079)**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ (2,316)**	**$ (2,316)**	**$ (2,316)**	**$ (2,316)**	**$ (2,316)**

POLICE PROGRAMS (PAGE 2 OF 5)
OPERATING BUDGET

	ACTUAL FY 21	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
TRAFFIC SAFETY (FUND 2540)					
FUND BALANCE BEGINNING	**$ 22,533**	**$ 26,381**	**$ 26,381**	**$ 26,936**	**$ 26,935**
INVESTMENT EARNINGS	$ (291)	$ 555	$ -	$ 889	$ 550
INTER-GOVERNMENTAL	18,596	27,149	80,000	38,882	70,000
TOTAL REVENUE	**$ 18,305**	**$ 27,704**	**$ 80,000**	**$ 39,771**	**$ 70,550**
EXPENDITURES:					
PERSONAL SERVICES	$ 14,457	$ 27,149	$ 80,000	$ 39,772	$ 70,000
TOTAL EXPENDITURES	**$ 14,457**	**$ 27,149**	**$ 80,000**	**$ 39,772**	**$ 70,000**
FUND BALANCE ENDING	**$ 26,381**	**$ 26,936**	**$ 26,381**	**$ 26,935**	**$ 27,485**
JUSTICE ASSISTANCE GRANTS (FUND 2500)					
FUND BALANCE BEGINNING	**$ (42,749)**	**$ (42,634)**	**$ 70,000**	**$ (162)**	**$ -**
INVESTMENT EARNINGS	$ 115	$ -	$ -	$ 46	$ -
INTER-GOVERNMENTAL	63,959	175,374	90,000	73,750	60,000
TOTAL REVENUE	**$ 64,074**	**$ 175,374**	**$ 90,000**	**$ 73,796**	**$ 60,000**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 63,959	$ 132,902	$ 90,000	$ 73,634	$ 60,000
TOTAL EXPENDITURES	**$ 63,959**	**$ 132,902**	**$ 90,000**	**$ 73,634**	**$ 60,000**
FUND BALANCE ENDING	**$ (42,634)**	**$ (162)**	**$ 70,000**	**$ -**	**$ -**
HIDTA-ONDCP (FUND 2550)					
FUND BALANCE BEGINNING	**$ 21,261**	**$ 19,559**	**$ 19,559**	**$ 27,414**	**$ 27,414**
INVESTMENT EARNINGS	$ 122	$ 210	$ -	$ 52	$ -
INTER-GOVERNMENTAL	396,311	378,507	333,101	364,623	165,000
TOTAL REVENUE	**$ 396,433**	**$ 378,717**	**$ 333,101**	**$ 364,675**	**$ 165,000**
EXPENDITURES:					
PERSONAL SERVICES	$ 95,984	$ 123,308	$ 119,945	$ 117,187	$ 109,610
OPERATION & MAINTENANCE	302,151	247,554	213,156	247,488	79,000
TOTAL EXPENDITURES	**$ 398,135**	**$ 370,862**	**$ 333,101**	**$ 364,675**	**$ 188,610**
FUND BALANCE ENDING	**$ 19,559**	**$ 27,414**	**$ 19,559**	**$ 27,414**	**$ 3,804**

POLICE PROGRAMS (PAGE 3 OF 5)
OPERATING BUDGET

	ACTUAL FY 21	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
DOWNTOWN CENTRAL BEAT OFFICER (FUND 2560)					
FUND BALANCE BEGINNING	**$ 8,455**	**$ 8,455**	**$ 8,455**	**$ 8,455**	**$ 8,455**
REVENUE-CHARGES FOR SERVICE					
CHARGES FOR SERVICE	$ 157,213	$ 212,914	$ 262,890	$ 262,890	$ 282,706
TOTAL REVENUE	**$ 157,213**	**$ 212,914**	**$ 262,890**	**$ 262,890**	**$ 282,706**
EXPENDITURES:					
PERSONAL SERVICES	$ 157,213	$ 211,514	$ 262,890	$ 261,540	$ 282,706
OPERATION & MAINTENANCE	-	1,400	-	1,350	-
TOTAL EXPENDITURES	**$ 157,213**	**$ 212,914**	**$ 262,890**	**$ 262,890**	**$ 282,706**
FUND BALANCE ENDING	**$ 8,455**	**$ 8,455**	**$ 8,455**	**$ 8,455**	**$ 8,455**
POLICE DONATIONS (FUNDS 2590, 7090, 7190, 7200)					
FUND BALANCE BEGINNING	**$ 235,472**	**$ 214,134**	**$ 297,534**	**$ 224,740**	**$ 228,205**
REVENUE:					
CHARGES FOR SERVICE	$ 10,088	$ 9,430	$ 12,000	$ 12,000	$ 12,000
INVESTMENT EARNINGS	(133)	5,811	2,450	8,077	5,320
CONTRIBUTIONS / DONATIONS	107,401	54,114	85,000	50,018	50,000
TOTAL REVENUE	**$ 117,356**	**$ 69,355**	**$ 99,450**	**$ 70,095**	**$ 67,320**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 138,694	$ 58,749	$ 57,150	$ 66,630	$ 60,000
TOTAL EXPENDITURES	**$ 138,694**	**$ 58,749**	**$ 57,150**	**$ 66,630**	**$ 60,000**
FUND BALANCE ENDING	**$ 214,134**	**$ 224,740**	**$ 339,834**	**$ 228,205**	**$ 235,525**
COMMUNITY POLICING (FUND 257)					
FUND BALANCE BEGINNING	**$ (1,230)**	**$ -**	**$ -**	**$ -**	**$ -**
REVENUE-INTER-GOVERNMENTAL	**$ 16,824**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES-PERSONAL SERVICES	**$ 15,593**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SOCIAL HOST RESTITUTION (FUND 7080)					
FUND BALANCE BEGINNING	**$ 80**	**$ 180**	**$ 180**	**$ 180**	**$ 180**
REVENUE-FINES & FORFEITS	**$ 100**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 180**	**$ 180**	**$ 180**	**$ 180**	**$ 180**

POLICE PROGRAMS (PAGE 4 OF 5)

OPERATING BUDGET

	ACTUAL FY 21	ACTUAL FY 23	BUDGET FY 23	ESTIMATE FY 24	PROPOSED FY 25
HOMELAND SECURITY (FUND 2580)					
FUND BALANCE BEGINNING	**$ 19,451**	**$ 21,621**	**$ 21,621**	**$ 19,079**	**$ 19,079**
REVENUE:					
INTER-GOVERNMENTAL	$ 95,970	$ 84,594	$ 35,000	$ 99,631	$ 35,000
INVESTMENT EARNINGS	10	387	-	179	-
TOTAL REVENUE	**$ 95,980**	**$ 84,981**	**$ 35,000**	**$ 99,810**	**$ 35,000**
EXPENDITURES:					
CAPITAL	$ -	$ -	$ -	$ -	$ -
OPERATION & MAINTENANCE	93,810	87,523	35,000	99,810	35,000
TOTAL EXPENDITURES	**$ 93,810**	**$ 87,523**	**$ 35,000**	**$ 99,810**	**$ 35,000**
FUND BALANCE ENDING	**$ 21,621**	**$ 19,079**	**$ 21,621**	**$ 19,079**	**$ 19,079**
POLICE DRUG FORFEITURES (Funds 7170 & 7180)					
FUND BALANCE BEGINNING	**$ 1,314,583**	**$ 1,158,650**	**$ 595,888**	**$ 427,958**	**$ 466,290**
REVENUE:					
FINES & FORFEITS	$ 275,267	$ 158,157	$ 120,000	$ 285,584	$ 170,000
MISCELLANEOUS	(897)	-	-	-	-
INVESTMENT EARNINGS	(18,931)	22,451	11,600	27,544	11,670
INTERFUND TRANSFERS	-	353,818	-	-	-
TOTAL REVENUE	**$ 255,439**	**$ 534,426**	**$ 131,600**	**$ 313,128**	**$ 181,670**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 411,372	$ 411,300	$ 446,856	$ 274,796	$ 68,000
CAPITAL	-	853,818	-	-	-
TOTAL EXPENDITURES	**$ 411,372**	**$ 1,265,118**	**$ 446,856**	**$ 274,796**	**$ 68,000**
FUND BALANCE ENDING	**$ 1,158,650**	**$ 427,958**	**$ 280,632**	**$ 466,290**	**$ 579,960**
FUND 7100-POLICE SURCHARGE FOR TECHNOLOGY					
FUND BALANCE BEGINNING	**$ 16,566**	**$ 16,681**	**$ 16,751**	**$ 16,761**	**$ 16,808**
REVENUE:					
FINES & FORFEITS	$ 115	$ 80	$ -	$ 47	$ -
TOTAL REVENUE	**$ 115**	**$ 80**	**$ -**	**$ 47**	**$ -**
EXPENDITURES-OPERATION & MAINTENANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 16,681**	**$ 16,761**	**$ 16,751**	**$ 16,808**	**$ 16,808**

POLICE PROGRAMS (PAGE 5 OF 5)

TOTAL OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 1,626,536**	**$ 1,424,893**	**$ 1,058,235**	**$ 752,837**	**$ 794,842**
REVENUE:					
INTER-GOVERNMENTAL	$ 661,001	$ 736,595	$ 592,851	$ 631,636	$ 380,000
CHARGES FOR SERVICE	167,301	222,344	274,890	274,890	294,706
FINES & FORFEITS	275,482	158,237	120,000	285,631	170,000
INVESTMENT EARNINGS	(19,071)	29,429	14,050	36,830	17,540
CONTRIBUTIONS / DONATIONS	107,401	54,114	85,000	50,018	50,000
MISCELLANEOUS	(897)	-	-	-	-
INTERFUND TRANSFERS	-	353,818	-	-	-
TOTAL REVENUE	**$ 1,191,217**	**$ 1,554,537**	**$ 1,086,791**	**$ 1,279,005**	**$ 912,246**
EXPENDITURES:					
PERSONAL SERVICES	$ 329,764	$ 408,320	$ 499,835	$ 455,239	$ 502,316
OPERATION & MAINTENANCE	1,063,096	964,455	859,912	781,761	312,000
CAPITAL	-	853,818	-	-	-
TOTAL EXPENDITURES	**$ 1,392,860**	**$ 2,226,593**	**$ 1,359,747**	**$ 1,237,000**	**$ 814,316**
FUND BALANCE ENDING	**$ 1,424,893**	**$ 752,837**	**$ 785,279**	**$ 794,842**	**$ 892,772**
FUND BALANCE ENDING-CHECKING	**1,424,893**	**752,837**	**785,279**	**794,842**	**892,772**
LESS:					
RESTRICTED	1,424,893	752,837	785,279	794,842	892,772

CITY-COUNTY LIBRARY FUND
OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 4,000,822**	**$ 4,395,910**	**$ 4,778,915**	**$ 4,925,758**	**$ 5,044,262**
REVENUE:					
CITY TAXES	$ 1,256,370	$ 1,286,309	$ 1,322,239	$ 1,368,479	$ 1,548,826
FEDERAL GRANT	-	-			
COUNTY PROPERTY TAX	1,202,098	1,234,448	1,270,233	1,500,000	1,419,020
STATE GRANTS/AID	2,247	2,252	2,000	2,125	2,200
STATE REIMBURSEMENTS	529,910	544,815	410,167	424,710	440,702
CHARGES FOR SERVICE	12,884	15,455	14,650	15,405	15,370
FINES & FORFEITURES	12,589	15,655	15,000	15,700	15,100
INTEREST ON INVESTMENTS	(53,220)	97,413	23,500	115,500	98,300
DONATIONS/CONTRIBUTIONS	14,927	13,183	87,500	73,500	93,490
TRANSFER FR GENERAL FUND	1,127,533	1,144,540	1,196,458	1,198,831	1,392,818
SALE OF SURPLUS EQUIP	-	56	50		50
MISCELLANEOUS	95,258	81,208	32,450	133,510	86,500
TOTAL REVENUE	**$ 4,200,596**	**$ 4,435,334**	**$ 4,374,247**	**$ 4,847,760**	**$ 5,112,376**
EXPENDITURES:					
ADMINISTRATION	$ 668,014	$ 794,980	$ 844,297	$ 862,034	$ 996,052
FACILITIES	695,158	700,187	847,768	877,694	1,028,496
CIRCULATION	467,113	540,363	643,479	578,808	632,264
REFERENCE	574,834	503,270	523,655	511,349	636,307
YOUTH SERVICES	256,831	189,416	216,895	217,047	240,678
TECHNICAL PROCESS	253,763	215,051	203,668	248,639	287,208
OUTREACH SERVICES	200,895	269,646	283,477	282,167	373,759
SYSTEM ADMINISTRATION	376,391	349,678	799,965	817,567	563,640
LIBRARY RESOURCES	273,419	297,463	340,070	308,345	352,400
LIBRARY BOARD	2,220	1,727	5,020	2,730	5,270
GRANT EXPENDITURES					
INTERFUND TRANSFERS	36,869	43,705	22,876	22,876	33,632
TOTAL EXPENDITURES	**$ 3,805,507**	**$ 3,905,486**	**$ 4,731,170**	**$ 4,729,256**	**$ 5,149,706**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
FUND BALANCE ENDING	**$ 4,395,910**	**$ 4,925,758**	**$ 4,421,992**	**$ 5,044,262**	**$ 5,006,932**
LESS:					
RESTRICTED	4,395,910	4,925,758	4,421,992	5,044,262	5,006,932
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

AMERICAN RESCUE PLAN ACT FUND
OPERATING BUDGET

FUND 2640

	ACTUAL FY 22	ACTUAL FY 23	APPROVED FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ -**	**$ 4,593,035**	**$ 4,661,602**	**$ 841,093**	**$ 884,504**
REVENUE:					
INTER-GOVERNMENTAL	$ 7,000,000	$ 8,940,314	$ -	$ -	$ -
INVESTMENT EARNINGS	(108,215)	257,783	-	43,412	10,000
TOTAL REVENUE	**$ 6,891,785**	**$ 9,198,097**	**$ -**	**$ 43,412**	**$ 10,000**
EXPENDITURES:					
PERSONAL SERVICES	$ -	$ -	$ -	$ -	$ -
CAPITAL	2,298,750	3,235,040	-	-	
TOTAL EXPENDITURES	**$ 2,298,750**	**$ 12,950,040**	**$ -**	**$ -**	**$ -**
FUND BALANCE-ENDING	**$ 4,593,035**	**$ 841,093**	**$ 4,661,602**	**$ 884,504**	**$ 894,504**
LESS:					
RESTRICTED	4,593,035	841,093	4,661,602	884,504	894,504
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FUNDS 2650-2990

COMMUNITY DEVELOPMENT GRANT FUNDS (PAGE 1 OF 4)
OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
COMMUNITY DEV BLOCK GRANTS(FUNDS 2900-2990)					
FUND BALANCE BEGINNING	**$ 451,003**	**$ 595,929**	**$ 771,059**	**$ 132,290**	**$ 275,253**
REVENUE:					
HUD GRANTS	$ 448,915	$ 245,995	$ 623,918	$ 1,324,573	$ 650,000
INTEREST ON LOANS	(5,933)	10,263	6,760	15,397	5,700
PROGRAM INCOME	521,186	263,187	150,000	115,257	100,000
TOTAL REVENUE	**$ 964,168**	**$ 519,445**	**$ 780,678**	**$ 1,455,227**	**$ 755,700**
EXPENDITURES:					
PROJECTS	$ 693,695	$ 541,900	$ 433,918	$ 766,126	$ 415,000
ADMINISTRATION	120,579	116,665	190,000	112,937	235,000
CAPITAL OUTLAY	4,968	324,519	-	433,201	-
TOTAL EXPENDITURES	**$ 819,242**	**$ 983,084**	**$ 623,918**	**$ 1,312,264**	**$ 650,000**
FUND BALANCE ENDING	**$ 595,929**	**$ 132,290**	**$ 927,819**	**$ 275,253**	**$ 380,953**
HOME PROGRAM (FUNDS 2800-2890)					
FUND BALANCE BEGINNING	**$ 54,674**	**$ 257,175**	**$ 659,392**	**$ 712,226**	**$ 1,220,003**
REVENUE:					
HUD GRANTS	$ 114,768	$ 37,889	$ 378,085	$ 241,751	$ 350,000
INTEREST ON INVESTMENTS	(7,905)	21,213	4,800	47,006	22,900
PROGRAM INCOME	416,911	446,208	500,000	488,553	100,000
TOTAL REVENUE	**$ 523,774**	**$ 505,310**	**$ 882,885**	**$ 777,310**	**$ 472,900**
EXPENDITURES:					
AFFORDABLE HOUSING PROJ	$ 167,152	$ 508	$ 280,086	$ 233,826	$ 207,000
ADMINISTRATION	110,170	46,980	98,000	30,662	143,000
FIRST TIME HOME BUYER ADM	43,951	2,771	-	5,045	-
TOTAL EXPENDITURES	**$ 321,273**	**$ 50,259**	**$ 378,086**	**$ 269,533**	**$ 350,000**
FUND BALANCE ENDING	**$ 257,175**	**$ 712,226**	**$ 1,164,191**	**$ 1,220,003**	**$ 1,342,903**

COMMUNITY DEVELOPMENT GRANT FUNDS (PAGE 2 OF 4)

OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
VISTA ADMINISTRATION (FUND 2650, 2690)					
FUND BALANCE BEGINNING	**$ (5,347)**	**$ 10,526**	**$ 12,426**	**$ 6,966**	**$ 8,611**
REVENUE					
GRANT	$ 194,172	$ 83,128	$ 85,300	$ 58,328	$ 85,710
CHARGES FOR SERVICE	5,000	5,500	15,000	13,193	15,000
TOTAL REVENUE	**$ 199,172**	**$ 88,628**	**$ 100,300**	**$ 71,521**	**$ 100,710**
EXPENDITURES:					
ADMINISTRATION	127,176	81,718	85,000	55,683	85,000
OPERATIONS & MAINTENANCE	56,123	10,470	15,000	14,193	15,000
TOTAL EXPENDITURES	**$ 183,299**	**$ 92,188**	**$ 100,000**	**$ 69,876**	**$ 100,000**
FUND BALANCE ENDING	**$ 10,526**	**$ 6,966**	**$ 12,726**	**$ 8,611**	**$ 9,321**

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
BILLINGS COMMUNITY CONNECT & HOMELESS PLAY (FUND 2720)					
FUND BALANCE BEGINNING	**$ 3,513**	**$ 3,464**	**$ 3,462**	**$ 3,542**	**$ 3,705**
REVENUE:					
CONTRIBUTIONS	$ -	$ -	$ -	$ -	$ -
INTEREST ON INVESTMENTS	(49)	78	36	163	80
TOTAL REVENUE	**$ (49)**	**$ 78**	**$ 36**	**$ 163**	**$ 80**
EXPENDITURES-OPERATIONS & MAINTENANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 3,464**	**$ 3,542**	**$ 3,498**	**$ 3,705**	**$ 3,785**

COMMUNITY DEVELOPMENT GRANT FUNDS (PAGE 3 OF 4)

OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
COMMUNITY DEVELOPMENT RENT (FUND 2740)					
FUND BALANCE BEGINNING	**$ 17,095**	**$ 17,506**	**$ 6,391**	**$ 11,954**	**$ 24,215**
REVENUE					
INTERGOVERNMENTAL REVENUE	$ (87)	$ 165	$ 90	$ 382	$ 160
TRANSFER IN	65,000	65,183	79,750	79,750	69,285
TOTAL REVENUE	**$ 64,913**	**$ 65,348**	**$ 79,840**	**$ 80,132**	**$ 69,445**
ADMINISTATION	$ -	$ -	$ -	$ -	-
OPERATIONS & MAINTENANCE	64,502	70,900	79,750	67,871	69,285
TOTAL EXPENDITURES	**$ 64,502**	**$ 70,900**	**$ 79,750**	**$ 67,871**	**$ 69,285**
FUND BALANCE ENDING	**$ 17,506**	**$ 11,954**	**$ 6,481**	**$ 24,215**	**$ 24,375**
GRANT WRITING/ ENVIRON REVIEW (FUND 2780)					
FUND BALANCE BEGINNING	**$ 888**	**$ 876**	**$ 876**	**$ 894**	**$ 932**
INTEREST ON INVESTMENTS	$ (12)	$ 18	$ 15	$ 38	$ 18
REVENUE	**$ (12)**	**$ 18**	**$ 15**	**$ 38**	**$ 18**
EXPENDITURES-TRANSFER	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 876**	**$ 894**	**$ 891**	**$ 932**	**$ 950**
CDBG-CV Grant (Fund 2790)					
FUND BALANCE BEGINNING	**$ -**	**$ -**	**$ -**	**$ (9,785)**	**$ -**
INTEREST ON INVESTMENTS	$ -	$ 209	$ -	$ 27	$ -
INTERGOVERNMENTAL REVENUE	235,028	471,048	1,150,755	564,273	1,084,623
CHARGE FOR SERVICES	-	-	-	-	-
REVENUE	**$ 235,028**	**$ 471,257**	**$ 1,150,755**	**$ 564,300**	**$ 1,084,623**
PROJECTS	$ 141,741	$ 130,663	$ 1,029,623	$ 12,789	$ 1,029,623
ADMINISTRATION	93,287	161,745	121,132	75,651	55,000
CAPITAL	-	188,634	-	466,075	-
EXPENDITURES-TRANSFER	**$ 235,028**	**$ 481,042**	**$ 1,150,755**	**$ 554,515**	**$ 1,084,623**
FUND BALANCE ENDING	**$ -**	**$ (9,785)**	**$ -**	**$ -**	**$ -**

COMMUNITY DEVELOPMENT GRANT FUNDS (PAGE 4 OF 4)

OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
COUNCIL REVOLVING HOME LOAN FUND (FUND 2770)					
FUND BALANCE BEGINNING	**$ 115,857**	**$ 145,592**	**$ 35,341**	**$ 97,032**	**$ 53,979**
MISCELLANEOUS	**$ 29,735**	**$ 30,425**	**$ 500**	**$ 73,983**	**$ 490**
					-
EXPENDITURES-PROJECTS	**$ -**	**$ 78,985**	**$ -**	**$ 117,036**	**$ -**
FUND BALANCE ENDING	**$ 145,592**	**$ 97,032**	**$ 35,841**	**$ 53,979**	**$ 54,469**
TOTAL OF COMMUNITY DEVELOPMENT GRANT FUNDS					
FUND BALANCE BEGINNING	**$ 637,683**	**$ 1,031,068**	**$ 1,488,947**	**$ 955,119**	**$ 1,586,698**
REVENUE:					
INTER-GOVERNMENTAL	$ 992,796	$ 838,225	$ 2,238,148	$ 2,189,307	$ 2,170,493
CHARGE FOR SERVICES	5,000	5,500	15,000	13,193	15,000
INTEREST ON INVESTMENTS	(13,899)	31,781	11,611	62,631	28,698
MISCELLANEOUS	967,832	739,820	650,500	677,793	200,490
TRANSFERS	65,000	65,183	79,750	79,750	69,285
TOTAL REVENUE	**$ 2,016,729**	**$ 1,680,509**	**$ 2,995,009**	**$ 3,022,674**	**$ 2,483,966**
EXPENDITURES:					
PROJECTS	1,002,588	752,056	1,743,627	1,129,777	1,651,623
ADMINISTRATION	495,163	409,879	494,132	279,978	518,000
OPERATIONS & MAINTENANCE	120,625	81,370	94,750	82,064	84,285
CAPITAL	4,968	513,153	-	899,276	-
TOTAL EXPENDITURES	**$ 1,623,344**	**$ 1,756,458**	**$ 2,332,509**	**$ 2,391,095**	**$ 2,253,908**
FUND BALANCE - ENDING	**$ 1,031,068**	**$ 955,119**	**$ 2,151,447**	**$ 1,586,698**	**$ 1,816,756**
LESS:					
RESTRICTED	1,031,068	955,119	2,151,447	1,586,698	1,816,756

PARKS PROGRAMS
OPERATING BUDGET

FUND 7690-7750, 7770

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 2,267,133**	**$ 2,250,177**	**$ 2,311,377**	**$ 2,147,853**	**$ 2,260,353**
REVENUE:					
PARK ACQUISITION & IMPROVEMENTS					
INVESTMENT EARNINGS	$ (34,864)	$ 53,566	$ 20,250	$ 50,000	$ 50,760
CONTRIBUTIONS-MISC	29,927	84,778	68,000	56,950	135,000
TRANSFER IN	342	20,000	5,000	25,000	5,000
PAY IN LIEU PARK DEDICATION	131,562	30,675	67,000	-	-
USDA-FORESTRY GRANT	-	-	-	-	1,000,000
KIWANIS-LICENSE PLATES	1,716	1,579	1,500	1,550	1,500
TRASH FOR TREES	10,820	15,259	6,000	3,500	6,000
TOTAL REVENUE	**$ 139,503**	**$ 205,857**	**$ 167,750**	**$ 137,000**	**$ 1,198,260**
EXPENDITURES:					
PARK ACQUISITION & IMPROVEMENTS					
OPERATIONS & MAINTENANCE	$ 5,764	$ 10,242	$ 11,893	$ 10,000	$ 131,252
USDA-FORESTRY GRANT	-	-	-	-	1,000,000
KIWANIS-LICENSE PLATES	1,035	-	1,500	1,500	1,500
CAPITAL OUTLAY	22,270	62,988	-	-	-
TRASH FOR TREES	6,390	9,951	13,000	13,000	6,000
TOTAL EXPENDITURES	**$ 156,459**	**$ 308,181**	**$ 26,393**	**$ 24,500**	**$ 1,138,752**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
FUND BALANCE ENDIN	**$ 2,250,177**	**$ 2,147,853**	**$ 2,452,734**	**$ 2,260,353**	**$ 2,319,861**
LESS:					
RESTRICTED	2,250,177	2,147,853	2,452,734	2,260,353	2,319,861
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DOWNTOWN REVOLVING LOAN PROGRAM
OPERATING BUDGET

FUND 7230

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 915,226**	**$ 1,408,309**	**$ 1,632,486**	**$ 1,880,036**	**$ 1,918,036**
REVENUE:					
INVESTMENT EARNINGS:					
INTEREST ON LOANS	$ 5,438	$ 77,963	$ 25,000	$ 75,000	$ 121,600
MISCELLANEOUS-REPAYMENT OF LOANS	620,158	623,408	100,000	130,000	38,520
TOTAL REVENUE	**$ 625,596**	**$ 701,371**	**$ 125,000**	**$ 205,000**	**$ 160,120**
EXPENDITURES:					
OPERATION & MAINTENANCE:					
CHARGES FOR SERVICE	$ 27,828	$ 229,644	$ 43,892	$ 42,000	$ 15,515
LOANS	104,685	-	800,000	125,000	800,000
TOTAL EXPENDITURES	**$ 132,513**	**$ 229,644**	**$ 843,892**	**$ 167,000**	**$ 815,515**
FUND BALANCE ENDING	**$ 1,408,309**	**$ 1,880,036**	**$ 913,594**	**$ 1,918,036**	**$ 1,262,641**
LESS:					
RESTRICTED	1,408,309	1,880,036	913,594	1,918,036	1,262,641
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CEMETERY IMPROVEMENTS FUND
OPERATING BUDGET

FUND 7020

	ACTUAL 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE - BEGINNING	**$ 214,542**	**$ 243,995**	**$ 232,495**	**$ 224,465**	**$ 61,127**
REVENUE:					
SALE OF LOTS	$ 32,742	$ 19,559	$ 14,000	$ 24,000	$ 20,000
INTEREST ON INVESTMENTS	(3,289)	5,151	2,500	6,000	4,665
TOTAL REVENUE	**$ 29,453**	**$ 24,710**	**$ 16,500**	**$ 30,000**	**$ 24,665**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ -	$ 44,240	$ -	$ 193,338	$ -
CAPITAL	-	-	230,000	-	-
TOTAL EXPENDITURES	**$ -**	**$ 44,240**	**$ 230,000**	**$ 193,338**	**$ -**
FUND BALANCE - ENDING	**$ 243,995**	**$ 224,465**	**$ 18,995**	**$ 61,127**	**$ 85,792**
LESS:					
RESTRICTED	243,995	224,465	18,995	61,127	85,792
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CEMETERY IMPROVEMENTS BUDGET NARRATIVE

65% of the proceeds of graves and niches sold are placed in this fund to be used for the upgrades and improvements to Mountview Cemetery. City Council approves all funds used from this account for the betterment of the cemetery.

Revenues
No significant changes.

Expenditures
None

Capital
Expenditures of $230,000 in FY2024 are for improvements to the pump station that irrigates Mountview Cemetery.

ANTI-GRAFFITI FUND
OPERATING BUDGET

FUND 2140

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REVENUE:					
ANTI-GRAFFITI:					
FINES AND FORFEITURES	$ -	$ -	$ -	$ -	$ 500
CONTRIBUTIONS/DONATIONS	-	-	-	-	2,000
TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,500**
EXPENDITURES:					
ANTI-GRAFFITI:					
OPERATION & MAINTENANCE	$ -	$ -	$ -	$ -	$ 2,500
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,500**
FUND BALANCE ENDING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

TRAIL GRANT FUND
OPERATING BUDGET

FUND 2360

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE - BEGINNING	**$ -**	**$ -**	**$ -**	**$ (67,029)**	**$ (66,612)**
REVENUES:					
INTERGOVERNMENTAL	$ -	$ 2,104,185	$ -	$ 2,439,065	$ 4,730,000
INVESTMENTS	(504)	94	200	417	120
CONTRIBUTIONS/DONATIONS	85,000	-	-	-	200,000
TRANSFERS	-	-	-	-	669,703
TOTAL REVENUE	**$ 84,496**	**$ 2,104,279**	**$ 200**	**$ 2,439,481**	**$ 5,599,823**
EXPENDITURES:					
COST ALLOCATION CHARGES	$ -		$ -		
CAPITAL OUTLAY	$ 72,580	$ 2,171,308	$ -	$ 2,439,065	$ 5,545,000
TOTAL EXPENDITURES	**$ 72,580**	**$ 2,171,308**	**$ -**	**$ 2,439,065**	**$ 5,545,000**
FUND BALANCE - ENDING	**$ 11,916**	**$ (67,029)**	**$ 200**	**$ (66,612)**	**$ (11,789)**
LESS:					
RESTRICTED	11,916	(67,029)	200	(66,612)	(11,789)
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ANIMAL CONTROL DONATIONS
OPERATING BUDGET

FUNDS 7120,7130,7150,7160

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 39,896**	**$ 39,342**	**$ 39,362**	**$ 22,832**	**$ 23,642**
REVENUE:					
INTEREST ON INVESTMENTS	$ (554)	$ 595	$ 410	$ 810	$ 526
TOTAL REVENUE	**$ (554)**	**$ 595**	**$ 410**	**$ 810**	**$ 526**
EXPENDITURES:					
OPERATION AND MAINTENANCE					
BUILDING IMPROVEMENTS	$ -	$ 3,121	$ -	$ -	$ -
SPAY & NEUTER	$ -	$ 210	$ -	$ -	$ -
GENERAL	-	13,774	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ 17,105**	**$ -**	**$ -**	**$ -**
					$ -
FUND BALANCE ENDING	**$ 39,342**	**$ 22,832**	**$ 39,772**	**$ 23,642**	**$ 24,168**
LESS:					
COMMITTED	39,342	22,832	39,772	23,642	24,168

ANIMAL CONTROL DONATIONS BUDGET NARRATIVE

These funds are used to account for donations to Animal Control.

Revenues

With the privatization of the Animal Shelter in 2009, projected revenues for the Animal Control building improvements, spay/neuter, education, and general donation accounts are not expected this fiscal year. Although revenues for these donation accounts are not expected, the accounts have been left open in case a donation is received.

Expenditures

Expenditures will be used for spay and neuter relief, education, animal health and welfare, facility improvements, and other projects and initiatives to benefit animals.

Capital

None

STREET MAINTENANCE DISTRICTS FUND
OPERATING BUDGET

FUND 8010 & 8020

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 4,631,883**	**$ 4,423,655**	**$ 6,109,865**	**$ 10,294,185**	**$ 9,381,240**
REVENUE:					
SPECIAL ASSESSMENTS	$ 9,625,744	$ 15,020,802	$ 15,784,000	$ 15,885,050	$ 16,666,000
INTEREST ON INVESTMENTS	(73,626)	231,633	20,500	289,500	155,000
TOTAL REVENUE	**$ 9,552,118**	**$ 15,252,435**	**$ 15,804,500**	**$ 16,174,550**	**$ 16,821,000**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 8,000,346	$ 7,649,002	$ 7,883,111	$ 7,883,111	$ 8,218,996
CAPITAL	-	1,732,903	6,584,000	9,204,384	6,654,000
TRANSFER TO GAS TAX FUND	1,760,000	-	-	-	-
TOTAL EXPENDITURES	**$ 9,760,346**	**$ 9,381,905**	**$ 14,467,111**	**$ 17,087,495**	**$ 14,872,996**
FUND BALANCE ENDING	**$ 4,423,655**	**$ 10,294,185**	**$ 7,447,254**	**$ 9,381,240**	**$ 11,329,244**
LESS:					
RESTRICTED	4,423,655	10,294,185	7,447,254	9,381,240	11,329,244
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

STREET LIGHT MAINTENANCE DISTRICTS FUND
OPERATING BUDGET

FUND 8100

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE - BEGINNING	**$ 2,245,385**	**$ 2,419,169**	**$ 2,255,418**	**$ 2,178,365**	**$ 1,856,869**
REVENUE:					
INTEREST EARNINGS	$ (31,453)	$ 52,096	$ 6,000	$ 56,000	$ 30,000
SPECIAL ASSESSMENTS	2,377,577	2,482,477	2,700,000	2,658,000	2,870,000
MISCELLANEOUS	14,621	28,365	-	5,650	-
TOTAL REVENUE	**$ 2,360,745**	**$ 2,562,938**	**$ 2,706,000**	**$ 2,719,650**	**$ 2,900,000**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 2,186,961	$ 2,803,742	$ 3,239,446	$ 3,041,146	$ 3,228,775
TOTAL EXPENDITURES	**$ 2,186,961**	**$ 2,803,742**	**$ 3,239,446**	**$ 3,041,146**	**$ 3,228,775**
FUND BALANCE - ENDING	**$ 2,419,169**	**$ 2,178,365**	**$ 1,721,972**	**$ 1,856,869**	**$ 1,528,094**
LESS:					
RESTRICTED	2,419,169	2,178,365	1,721,972	1,856,869	1,528,094
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

STORM SEWER FUND
OPERATING BUDGET

FUND 8400 & 2070

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 3,190,729**	**$ 3,959,535**	**$1,569,195**	**$ 4,778,352**	**$ 2,533,393**
REVENUE:					
SPECIAL ASSESSMENTS	$ 4,912,574	$ 5,286,125	$ 5,440,000	$ 5,525,000	$ 6,630,000
INTEREST ON INVESTMENTS	(52,799)	123,148	15,500	169,200	102,000
LICENSES & PERMITS	-	-	500	-	500
OTHER	52,553	5,712	5,610	5,837	5,900
TOTAL REVENUE	**$ 4,912,328**	**$ 5,414,985**	**$ 5,461,610**	**$ 5,700,037**	**$ 6,738,400**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 2,015,987	$ 1,925,327	$ 1,987,497	$ 2,246,247	$ 3,506,227
CAPITAL	1,107,535	835,841	2,712,000	4,683,749	3,897,000
TRANSFERS TO BOND AND INTEREST	1,020,000	1,835,000	1,015,000	1,015,000	1,015,000
TOTAL EXPENDITURES	**$ 4,143,522**	**$ 4,596,168**	**$ 5,714,497**	**$ 7,944,996**	**$ 8,418,227**
FUND BALANCE ENDING	**$ 3,959,535**	**$ 4,778,352**	**$ 1,316,308**	**$ 2,533,393**	**$ 853,566**
LESS:					
RESTRICTED	3,959,535	4,778,352	1,316,308	2,533,393	853,566
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PARK MAINTENANCE DISTRICTS FUNDS
OPERATING BUDGET

FUND 8720

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE	**$ 1,609,906**	**$ 1,778,101**	**$ 1,804,802**	**$ 2,088,279**	**$ 2,273,279**
REVENUE:					
SPECIAL ASSESSMENTS	$ 1,157,470	$ 1,273,855	$ 1,348,036	$ 1,355,000	$ 1,464,637
INTEREST EARNINGS	(22,403)	38,826	13,000	75,000	42,000
TOTAL REVENUE	**$ 1,135,067**	**$ 1,312,681**	**$ 1,361,036**	**$ 1,430,000**	**$ 1,506,637**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 966,872	$ 1,002,503	$ 1,284,867	$ 1,245,000	$ 1,374,623
CAPITAL	$ -	$ -	$ -	$ -	$ 200,000
TOTAL EXPENDITURES	**$ 966,872**	**$ 1,002,503**	**$ 1,284,867**	**$ 1,245,000**	**$ 1,574,623**
FUND BALANCE ENDING	**$ 1,778,101**	**$ 2,088,279**	**$ 1,880,971**	**$ 2,273,279**	**$ 2,205,293**
LESS:					
RESTRICTED	1,778,101	2,088,279	1,880,971	2,273,279	2,205,293
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PARK MAINTENANCE DISTRICTS BUDGET NARRATIVE

The Park Maintenance District Division manages and maintains 36 developed community and neighborhood parks throughout Billings. The fund is used for management and maintenance of the parks, including irrigation systems and water services, turf management and maintenance, weed management, playground inspections and maintenance, trash removal, snow removal, tree and shrub care, and other services.

Revenues

Revenue is generated through assessments to property owners within each of the 36 districts. Revenues in four districts increased due to new parkland being added to existing districts. Districts that have a playground within the park will have an increase to establish a fund balance to replace the playgrounds as they near the end of their life cycle.

Expenditures

Expenditures have increased for FY 25.

Capital

Pump station and irrigation upgrades are planned in the FY2025 CIP. These expenses are budgeted for the Olympic, Harvest and Ironwood PMD's.

PARK DISTRICT 1
OPERATING BUDGET

FUND 8730

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	REQUEST FY 25	PROPOSED FY 25
FUND BALANCE	**$ 4,784,551**	**$ 4,584,839**	**$ 4,480,379**	**$ 3,918,784**	**$ 7,721,394**	**$ 7,721,394**
REVENUE:						
SPECIAL ASSESSMENTS	$ 3,120,556	$ 3,616,121	$ -	$ -	$ -	$ -
LICENSES & PERMITS	-	-	-	-	-	6,000
STATE GRANTS	198,503	64,731	-	-	-	40,000
CHARGES FOR SERVICE	-	-	-	-	-	1,856,598
INTEREST EARNINGS	(64,791)	95,853	42,000	102,610	74,000	74,000
CONTRIBUTION/DONATIONS	50,647	-	-	-	-	4,000
TRANSFER IN REVENUE	121,000	-	3,823,482	3,700,000	4,322,866	8,061,300
MISCELLANEOUS	3,250	4,519	-	-	-	-
TOTAL REVENUE	**$ 3,429,165**	**$ 3,781,224**	**$ 3,865,482**	**$ 3,802,610**	**$ 4,396,866**	**$ 10,041,898**
EXPENDITURES:						
PERSONAL SERVICES	$ 335,151	$ 357,326	$ 446,579	$ -	$ 496,125	$ 5,009,498
OPERATIONS & MAINTENANCE	1,296,362	1,399,513	1,596,161	-	1,636,292	2,549,746
CAPITAL	1,920,664	2,361,980	3,182,991	-	2,264,449	1,421,894
TRANSFER OUT	76,700	328,460	364,546	-	-	1,057,258
TOTAL EXPENDITURES	**$ 3,628,877**	**$ 4,447,279**	**$ 5,590,277**	**$ -**	**$ 4,396,866**	**$ 10,038,396**
FUND BALANCE ENDING	**$ 4,584,839**	**$ 3,918,784**	**$ 2,755,584**	**$ 7,721,394**	**$ 7,721,394**	**$ 7,724,896**
LESS:						
RESTRICTED	4,584,839	3,918,784	2,755,584	7,721,394	7,721,394	7,724,896
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PARK DISTRICT 1 BUDGET NARRATIVE

Through the establishment and funding of the city-wide park maintenance district, deferred maintenance items in General Fund-Parks will be fixed and repaired; thus, improving the quality and enjoyment of these facilities for the public.

Revenues

Revenue comes from taxes assessed to property owners within the city limits of Billings. In FY 2025, a transfer will be used to move the necessary tax revenue from the General Fund to cover the costs in PD1.

Expenditures

Expenditures in FY 25 are anticipated at $10,038,396. Also during FY25, all operating costs for Parks, Recreation, Cemetery and Forestry that were previoulsy budget in the General Fund were moved out of the General Fund and into PD1.

Capital

Capital for FY 25 include projects throughout Billings that were approved in the the CIP Plan and also repairing and replacing items that have reached the end of their useful life.

ARTERIAL STREET FEES FUND
OPERATING BUDGET

FUND 8450

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 9,186,611**	**$ 8,846,692**	**$ 451,443**	**$ 6,418,386**	**$ -**
REVENUE:					
SPECIAL ASSESSMENTS	$ 4,759,537	$ 30,399	$ -	$ 200	$ -
INTEREST ON INVESTMENTS	(109,577)	150,621	1,000	175,000	
MISCELLANEOUS	-	97,832	-	234,047	-
GRANTS-DOT	-	1,621,424	-	5,485,510	-
TOTAL REVENUE	**$ 4,649,960**	**$ 1,900,276**	**$ 1,000**	**$ 5,894,757**	**$ -**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 359,507	$ 562,957	$ 2,443	$ 3,064	$ -
CAPITAL	4,630,372	3,765,625	450,000	12,310,079	-
TOTAL EXPENDITURES	**$ 4,989,879**	**$ 4,328,582**	**$ 452,443**	**$ 12,313,143**	**$ -**
FUND BALANCE ENDING	**$ 8,846,692**	**$ 6,418,386**	**$ -**	**$ -**	**$ -**
LESS:					
COMMITTED	8,846,692	6,418,386	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

AMEND PARK FUND
OPERATING BUDGET

FUND 7580

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 250,372**	**$ 231,669**	**$ 228,669**	**$ 223,173**	**$ 220,173**
REVENUE:					
PARK SERVICES	$ 15,845	$ 17,148	$ 25,000	$ 20,000	$ 25,000
INTEREST ON INVESTMENTS	(3,295)	5,370	2,300	6,000	5,000
TOTAL REVENUE	**$ 12,550**	**$ 22,521**	**$ 27,300**	**$ 26,000**	**$ 30,000**
EXPENDITURES:					
OPERATIONS & MAINT.	$ 30,646	$ 26,567	$ 85,989	$ 24,000	$ 235,964
TRANSFER-GENERAL FUND	607	4,450	5,000	5,000	5,000
TOTAL EXPENDITURES	**$ 31,253**	**$ 31,017**	**$ 90,989**	**$ 29,000**	**$ 240,964**
FUND BALANCE ENDING	**$ 231,669**	**$ 223,173**	**$ 164,980**	**$ 220,173**	**$ 9,209**
LESS:					
COMMITTED	231,669	223,173	164,980	220,173	9,209
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

AMEND PARK FUND BUDGET NARRATIVE

This fund was established to support Amend Park. The interest earnings are transferred to the General Fund annually. The other revenue is used to help maintain Amend Park.

Revenues
Revenue is decreasing because it is being allocated to other funds.

Expenditures
For FY25, a parking lot repair of $200,000 is scheduled in the CIP for Amend Park.

Capital
None

BALLFIELD / STADIUM DONATION FOR CAPITAL MAINTENANCE FUND
OPERATING BUDGET

FUNDS 7680

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 372,308**	**$ 424,707**	**$ 482,927**	**$ 428,023**	**$ 492,667**
REVENUE:					
INTEREST ON INVESTMENTS	$ (5,779)	$ 9,511	$ 4,500	$ 15,000	$ 10,300
LEASE - MUSTANGS	60,000	-	60,000	60,000	60,000
TRANSFERS	-	-	-	-	-
CONTRIBUTIONS	7,487	13,680	10,000	400	10,000
TOTAL REVENUE	**$ 61,708**	**$ 23,191**	**$ 74,500**	**$ 75,400**	**$ 80,300**
EXPENDITURES:					
PARK REPAIRS AND MAINTENANCE					
OPERATIONS & MAINTENANCE	$ 9,309	$ 19,875	$ 80,759	$ 10,756	$ 10,855
CAPITAL	-	-	-	-	100,000
TOTAL EXPENDITURES	**$ 9,309**	**$ 19,875**	**$ 80,759**	**$ 10,756**	**$ 110,855**
FUND BALANCE ENDING	**$ 424,707**	**$ 428,023**	**$ 476,668**	**$ 492,667**	**$ 462,112**
LESS:					
COMMITTED	424,707	428,023	476,668	492,667	462,112
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

BALLFIELD/STADIUM DONATION BUDGET NARRATIVE

This fund accounts for donations to fund future capital maintenance for the ballfield and stadium.

Revenues
No significant changes.

Expenditures
No significant changes.

Capital
The Netting at Dehler Ball Park is scheduled for replacement in FY2025.

ROAD MAINTENANCE FUND
OPERATING BUDGET

FUND 8060

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 16,819**	**$ 18,973**	**$ 20,528**	**$ 21,637**	**$ 24,301**
REVENUE:					
SPECIAL ASSESSMENTS	$ 2,822	$ 2,798	$ 2,875	$ 2,750	$ 2,875
INTEREST ON INVESTMENT	(251)	454	200	477	500
TOTAL REVENUE	**$ 2,571**	**$ 3,252**	**$ 3,075**	**$ 3,227**	**$ 3,375**
EXPENDITURES:					
OPERATION & MAINTENANC	$ 417	$ 588	$ 563	$ 563	$ 501
TOTAL EXPENDITURES	**$ 417**	**$ 588**	**$ 563**	**$ 563**	**$ 501**
FUND BALANCE ENDING	**$ 18,973**	**$ 21,637**	**$ 23,040**	**$ 24,301**	**$ 27,175**
LESS:					
RESTRICTED	18,973	21,637	23,040	24,301	27,175
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SIDEWALK HAZARD
OPERATING BUDGET

FUND 2080

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 80,646**	**$ 95,763**	**$ 9,016**	**$ 81,553**	**$ 83,323**
REVENUE:					
SPECIAL ASSESSMENTS	$ 1,324	$ 17,926	$ 150,000	$ 140,000	$ 173,000
CHARGE FOR SERVICES	-	4,610	12,000	8,000	15,000
INTEREST ON INVESTMENTS	(1,296)	1,924	200	2,850	2,000
TRANSFERS	15,000	-	-	.	-
TOTAL REVENUE	**$ 15,028**	**$ 24,460**	**$ 162,200**	**$ 150,850**	**$ 190,000**
EXPENDITURES:					
OPERATION & MAINTENANCE	(89)	38,670	150,000	149,080	190,000
TOTAL EXPENDITURES	**$ (89)**	**$ 38,670**	**$ 150,000**	**$ 149,080**	**$ 190,000**
FUND BALANCE ENDING	**$ 95,763**	**$ 81,553**	**$ 21,216**	**$ 83,323**	**$ 83,323**
LESS:					
RESTRICTED:					
OTHER PROJECTS	95,763	81,553	-	83,323	83,323
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

BALLPARK REPAIR FUND
OPERATING BUDGET

FUNDS 7670

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 119,260**	**$ 132,150**	**$ 69,489**	**$ 149,176**	**$ 151,450**
REVENUE:					
TRANSFERS	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
INTEREST EARNINGS	(2,037)	3,296	2,000	3,000	3,400
TOTAL REVENUE	**$ 27,963**	**$ 33,296**	**$ 32,000**	**$ 33,000**	**$ 33,400**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 15,073	$ 16,270	$ 30,726	$ 30,726	$ 30,733
TOTAL EXPENDITURES	**$ 15,073**	**$ 16,270**	**$ 30,726**	**$ 30,726**	**$ 30,733**
FUND BALANCE ENDING	**$ 132,150**	**$ 149,176**	**$ 70,763**	**$ 151,450**	**$ 154,117**
LESS:					
COMMITTED	132,150	149,176	70,763	151,450	154,117
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

BALLPARK REPAIR FUND BUDGET NARRATIVE

This fund accounts for regular maintenance to the ball field and stadium.

Revenues
No significant changes.

Expenditures
No significant changes.

Capital
None

Debt Service Funds

STORM SEWER DEBT FUND
OPERATING BUDGET

FUND 3350-3360

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 1,817,686**	**$ 1,833,297**	**$ 1,846,732**	**$ 2,694,404**	**$ 2,729,780**
REVENUE:					
INTEREST ON INVESTMENTS	$ (987)	$ 29,172	$ 10,400	$ 32,000	$ 24,300
TRANS.STORM SEW. OPER.	1,020,000	1,835,000	1,015,000	1,015,000	1,015,000
TOTAL REVENUE	**$ 1,019,013**	**$ 1,864,172**	**$ 1,025,400**	**$ 1,047,000**	**$ 1,039,300**
EXPENDITURES:					
PRINCIPAL					
2013 STORM SEWER	$ 190,000	$ 195,000	$ 200,000	$ 200,000	$ 205,000
2015 STORM SEWER	400,000	420,000	$ 440,000	$ 440,000	$ 450,000
INTEREST					
2013 STORM SEWER	135,750	129,975	124,050	124,050	117,000
2015 STORM SEWER	269,844	251,344	235,344	235,344	223,095
FISCAL AGENT FEES	700	1,150	800	800	900
OPERATION AND MAINTENANCE	1,300	1,300	6,200	6,200	7,600
COST ALLOCATION PLAN	5,808	4,296	5,230	5,230	-
TOTAL EXPENDITURES	**$ 1,003,402**	**$ 1,003,065**	**$ 1,011,624**	**$ 1,011,624**	**$ 1,003,595**
FUND BALANCE ENDING	**$ 1,833,297**	**$ 2,694,404**	**$ 1,860,508**	**$ 2,729,780**	**$ 2,765,485**
LESS:					
RESTRICTED	1,833,297	2,694,404	1,860,508	2,729,780	2,765,485
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2004A SERIES STREET IMPROVEMENTS
OPERATING BUDGET

FUND 3130

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 381,929**	**$ 352,992**	**$ 353,934**	**$ 355,969**	**$ 370,270**
REVENUE:					
PROPERTY TAXES	$ 323,427	$ 350,503	$ 354,896	$ 364,000	$ -
INTEREST ON INVESTMENTS	(2,996)	4,078	450	600	-
TOTAL REVENUE	**$ 320,431**	**$ 354,581**	**$ 355,346**	**$ 364,600**	**$ -**
EXPENDITURES:					
PRINCIPAL 2012 REFUNDING	$ 310,000	$ 320,000	$ 330,000	$ 330,000	$ 345,000
FISCAL CHARGES	150	150	3,600	600	3,800
INTEREST 2012 REFUNDING	34,500	25,050	15,300	15,300	5,175
FISCAL AGENT FEES	350	400	400	400	450
COST ALLOCATION PLAN	4,368	6,004	3,999	3,999	4,701
TOTAL EXPENDITURES	**$ 349,368**	**$ 351,604**	**$ 353,299**	**$ 350,299**	**$ 359,126**
FUND BALANCE ENDING	**$ 352,992**	**$ 355,969**	**$ 355,981**	**$ 370,270**	**$ 11,144**
LESS:					
RESTRICTED	**$ 323,427**	355,969	355,981	370,270	11,144
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SERIES 2015 REFUNDING BASEBALL FIELD & STADIUM FUND
OPERATING BUDGET

FUND 3120

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 884,144**	**$ 821,507**	**$ 821,996**	**$ 829,334**	**$ 823,634**
REVENUE:					
PROPERTY TAXES	$ 697,919	$ 751,091	$ 743,468	$ 741,000	$ 745,755
INTEREST ON INVESTMENTS	(5,819)	7,877	400	1,600	1,000
TOTAL REVENUE	**$ 692,100**	**$ 758,968**	**$ 743,868**	**$ 742,600**	**$ 746,755**
EXPENDITURES:					
PRINCIPAL	$ 590,000	$ 605,000	$ 620,000	$ 620,000	$ 640,000
INTEREST	158,200	140,675	121,900	121,900	96,600
PAYING AGENT FEE	350	350	400	400	450
FISCAL CHARGES	6,187	5,116	9,110	6,000	10,097
TOTAL EXPENDITURES	**$ 754,737**	**$ 751,141**	**$ 751,410**	**$ 748,300**	**$ 747,147**
FUND BALANCE ENDING	**$ 821,507**	**$ 829,334**	**$ 814,454**	**$ 823,634**	**$ 823,242**
LESS:					
RESTRICTED	821,507	829,334	814,454	823,634	823,242
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SPECIAL IMPROVEMENT DISTRICTS FUNDS
OPERATING BUDGET

FUND 2300, & 8200-8340

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 3,254,065**	**$ 1,898,307**	**$ 1,897,307**	**$ 2,041,749**	**$ 1,913,449**
REVENUES:					
SPECIAL ASSESSMENTS	$ 1,140,897	$ 910,697	$ 980,000	$ 925,000	$ 1,020,000
INTEREST ON INVESTMENTS	(25,040)	38,955	14,000	7,000	100,000
TRANSFER	276,555	2,456	-	-	-
TOTAL REVENUE	**$ 1,392,412**	**$ 952,108**	**$ 994,000**	**$ 932,000**	**$ 1,120,000**
EXPENDITURES:					
ARBITRAGE COST	$ 15,084	$ 3,100	$ 52,700	$ 38,300	$ 37,000
PRINCIPAL	$ 773,107	$ 538,079	$ 720,000	$ 755,000	$ 710,000
INTEREST AND FISCAL CHARGES	219,232	265,487	335,000	265,000	366,500
TRANSFER	1,735,847	-	-	-	-
PAYING AGENT FEE	4,900	2,000	2,400	2,000	6,600
TOTAL EXPENDITURES	**$ 2,748,170**	**$ 808,666**	**$ 1,110,100**	**$ 1,060,300**	**$ 1,120,100**
FUND BALANCE ENDING	**$ 1,898,307**	**$ 2,041,749**	**$ 1,781,207**	**$ 1,913,449**	**$ 1,913,349**
LESS:					
RESTRICTED	1,898,307	2,041,749	1,781,207	1,913,449	1,913,349
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SPECIAL IMPROVEMENT DISTRICTS FUNDS

When a new Special Improvement District (SID) is created, the City sells bonds to cover the construction cost of improvements. That construction cost is covered in the capital project funds. In the following years, the benefiting citizens are billed for that year's portion of the (SID) costs. When the money comes in, the City calls the bonds that were issued to fund the construction. Included in the fund balance is the SID Revolving Fund. This fund is available to "loan" money to SIDs for which tax payments are not received timely enough to make the bond payments when due.

Principal payments are due July 1st of the following fiscal year; therefore, revenue needs to be budgeted the fiscal year prior to the actual principal payment.

Revenues and Expenditures

Expenditures are dependent upon debt service required payments and actual assessment collections.

SIDEWALK AND CURB DISTRICTS FUND
OPERATING BUDGET

FUND 8500-8690 & 8800-8990

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 362,373**	**$ 417,397**	**$ 610,497**	**$ 641,991**	**$ 679,091**
REVENUE:					
SPECIAL ASSESSMENTS	$ 528,671	$ 615,977	$ 535,000	$ 572,000	$ 775,000
INTEREST ON INVESTMENTS	(1,690)	6,203	1,500	5,000	5,000
TRANSFER	-	7,191	-	-	-
TOTAL REVENUE	**$ 526,981**	**$ 629,371**	**$ 536,500**	**$ 577,000**	**$ 780,000**
EXPENDITURES:					
PRINCIPAL	$ 344,000	$ 256,114	$ 340,000	$ 360,000	$ 445,000
INTEREST AND FISCAL CHARGES	116,918	143,861	135,000	176,000	225,000
REFUNDS					
OTHER CONTRACT SERVICES	10,339	4,400	14,300	3,100	12,400
FEES	700	400	1,400	800	1,400
TRANSFERS OUT	-	2	-	-	-
TOTAL EXPENDITURES	**$ 471,957**	**$ 404,777**	**$ 490,700**	**$ 539,900**	**$ 683,800**
FUND BALANCE ENDING	**$ 417,397**	**$ 641,991**	**$ 656,297**	**$ 679,091**	**$ 775,291**
LESS:					
RESTRICTED	417,397	641,991	656,297	679,091	775,291
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SIDEWALK AND CURB DISTRICTS FUND BUDGET NARRATIVE

These bonds are issued to finance the repair and/or replacement of sidewalks throughout the community. The City orders the repair work and finances the improvements through the bond issues. The debt service is provided through special assessments on the effected properties.

Revenues and Expenditures

Expenditures are dependent upon debt service required payments and actual assessment collections.

CITY HALL DEBT FUND
OPERATING BUDGET

FUND 3200

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REVENUE:					
INTEREST ON INVESTMENTS					
TRANSFER GENERAL FUND	-	-	-	-	995,000
TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 995,000**
EXPENDITURES:					
PRINCIPAL	$ -	$ -	$ -	$ -	$ 430,000
INTEREST	-	-	-	-	565,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 995,000**
FUND BALANCE ENDING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
LESS:					
RESTRICTED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2021 SERIES LIBRARY
OPERATING BUDGET

FUND 3040

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 9,583,221**	**$ 1,196,791**	**$ 832,381**	**$ 845,209**	**$ 748,559**
REVENUE:					
PROPERTY TAXES	$ 746,535	$ 641,336	$ 670,935	$ 670,000	$ 705,517
DONATIONS	300,000		-	-	-
INTEREST ON INVESTMENTS	(12,283)	11,774	3,500	8,800	4,500
TOTAL REVENUE	**$ 1,034,252**	**$ 653,110**	**$ 674,435**	**$ 678,800**	**$ 710,017**
EXPENDITURES:					
PRINCIPAL	$ 9,075,000	$ 735,000	$ 530,000	$ 530,000	$ 555,000
INTEREST AND FISCAL CHARGES	345,282	269,292	244,854	244,800	209,775
FISCAL AGENT FEES	400	400	700	650	650
TOTAL EXPENDITURES	**$ 9,420,682**	**$ 1,004,692**	**$ 775,554**	**$ 775,450**	**$ 765,425**
FUND BALANCE ENDING	**$ 1,196,791**	**$ 845,209**	**$ 843,871**	**$ 748,559**	**$ 693,151**
LESS:					
RESTRICTED	1,196,791	845,209	843,871	748,559	693,151
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Projects Funds

URBAN RENEWAL PROPERTY ACQUISITION FUND
OPERATING BUDGET

FUND 4280

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 223,683**	**$ 213,601**	**$ 204,086**	**$ 205,729**	**$ 195,314**
REVENUE:					
INTEREST ON INVESTMENTS	(410)	455	$ 270	$ 1,260	$ 500
TOTAL REVENUE	**$ (410)**	**$ 455**	**$ 270**	**$ 1,260**	**$ 500**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 9,672	$ 8,327	$ 13,045	$ 11,674	$ 13,381
LAND & IMPROVEMENTS	-	-	7,000	-	7,000
TOTAL EXPENDITURES	**$ 9,672**	**$ 8,327**	**$ 20,045**	**$ 11,674**	**$ 20,381**
FUND BALANCE ENDING	**$ 213,601**	**$ 205,729**	**$ 184,311**	**$ 195,314**	**$ 175,433**
LESS:					
RESTRICTED	213,601	205,729	184,311	195,314	175,433
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

URBAN RENEWAL PROPERTY ACQUISITION FUND BUDGET NARRATIVE

This fund is used to account for Tax Increment assets primarily related to property on South 27th Street. As the City sells property previously acquired through the Tax Increment Program the funds are deposited in Fund 4280, making them available for additional Tax Increment-related activities or for on-going operating and maintenance costs associated with the property previously acquired, such as snow removal and weed control.

Revenues
No significant changes.

Expenditures
No significant changes.

Capital
None

SIDEWALK AND CURB DISTRICTS FUND
OPERATING BUDGET

FUNDS 4340

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ (487,460)**	**$ (832,177)**	**$ -**	**$ 24,388**	**$ -**
REVENUE:					
INTEREST EARNINGS	$ (3,254)	$ 2,034	$ 100	$ 11,358	$ -
PRIVATE CONTRIBUTIONS	393,842	-	-	140,295	-
SALE OF BONDS	960,000	1,710,593	1,847,650	2,568,876	1,635,000
TOTAL REVENUE	**$ 1,350,588**	**$ 1,712,627**	**$ 1,847,750**	**$ 2,720,529**	**$ 1,635,000**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ -	$ 32,641	$ -	$ -	$ -
BOND ISSUANCE COSTS	15,000	44,950	25,000	-	25,000
CONST-SIDEWALK BY CITY	1,680,305	771,282	1,822,750	2,744,917	1,610,000
TRANSFER OTHER FUNDS	-	7,189	-	-	-
TOTAL EXPENDITURES	**$ 1,695,305**	**$ 856,062**	**$ 1,847,750**	**$ 2,744,917**	**$ 1,635,000**
FUND BALANCE ENDING	**$ (832,177)**	**$ 24,388**	**$ -**	**$ -**	**$ -**
LESS:					
RESTRICTED	(832,177)	24,388	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SPECIAL IMPROVEMENT DISTRICT FUNDS
OPERATING BUDGET

FUND 4500

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 308,574**	**$ 345,979**	**$ -**	**$ 180,301**	**$ -**
REVENUE:					
INTEREST EARNINGS	$ (12,326)	$ 7,289	$ -	$ 1,750	$ -
PRIVATE CONTRIBUTIONS	2,889	68,500	-	808,408	-
SALE OF BONDS	3,040,000	-	3,076,250	4,607,295	1,807,500
TOTAL REVENUE	**$ 3,030,563**	**$ 75,789**	**$ 3,076,250**	**$ 5,417,453**	**$ 1,807,500**
EXPENDITURES:					
BOND ISSUANCE COSTS	$ 159,777	$ -	$ -	$ 23,000	$ 25,000
REFUNDS	34,494	18,694	-	-	-
CONST-ROADS/STREET/PARKING	2,746,652	220,317	3,076,250	5,272,915	1,782,500
TRANSFER OTHER FUNDS	52,235	2,456	-	301,839	-
TOTAL EXPENDITURES	**$ 2,993,158**	**$ 241,467**	**$ 3,076,250**	**$ 5,597,754**	**$ 1,807,500**
FUND BALANCE ENDING	**$ 345,979**	**$ 180,301**	**$ -**	**$ -**	**$ -**
LESS:					
RESTRICTED	345,979	180,301	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CAPITAL REPLACEMENT FUND
OPERATING BUDGET

FUND 6400 - 6410

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE - BEGINNING	**$ 6,796,871**	**$ 6,919,192**	**$ 6,538,594**	**$ 6,405,015**	**$ 6,718,273**
REVENUES:					
TRANSFERS IN	$ 1,870,156	$ 2,472,208	$ 2,208,884	$ 2,208,884	$ 2,365,585
INTEREST EARNINGS	(85,079)	149,653	71,000	200,000	137,700
REFUNDS/REIMBURSEMENTS	1,128	32,456	1,116	-	1,080
SALE OF EQUIPMENT	10,806	28,995	-	12,025	-
TOTAL REVENUE	**$ 1,797,011**	**$ 2,683,312**	**$ 2,281,000**	**$ 2,420,909**	**$ 2,504,365**
EXPENDITURES:					
CHARGE FOR SERVICES	$ 3,264	$ 2,616	$ 2,565	$ 2,568	$ 6,981
TECHNOLOGY EQUIPMENT	-	341,232	-	-	-
TRANSFERS OUT	-	500,000	-	-	-
CAPITAL	1,671,426	2,353,641	1,565,093	2,105,083	941,869
TOTAL EXPENDITURES	**$ 1,674,690**	**$ 3,197,489**	**$ 1,567,658**	**$ 2,107,651**	**$ 948,850**
FUND BALANCE - ENDING	**$ 6,919,192**	**$ 6,405,015**	**$ 7,251,936**	**$ 6,718,273**	**$ 8,273,788**
LESS:					
COMMITTED	6,919,192	6,405,015	7,251,936	6,718,273	8,273,788
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CAPITAL REPLACEMENT FUND BUDGET NARRATIVE

This fund is used for equipment replacement for all governmental fund departments. The equipment budgeted in FY 2025 was approved through the Equipment Replacement Program (ERP) and adopted by City Council. The revenue source for this fund will be through contributions from each governmental department based on the department's share of the 20-year equipment replacement plan. Also, starting in FY19, technology equipment that is unique to the Public Safety Fund will be funded and purchased through an ERP-Tech Fund.

Revenues

No significant changes.

Capital

Equipment is scheduled to be replaced in FY 2025 in the amount of $941,869. Within that total, anticipated expenditures from the Public SafetyTechnology Equipment Replacement for FY25 are $237,268 for the Fire Dept.

PARK CONSTRUCTION FUND
OPERATING BUDGET

FUND 4240

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE - BEGINNING	**$ 149,687**	**$ 70,492**	**$ 71,092**	**$ 71,756**	**$ 73,656**
REVENUES:					
INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -
INTEREST EARNINGS	1,414	1,264	600	1,900	3,000
TOTAL REVENUE	**$ 1,414**	**$ 1,264**	**$ 600**	**$ 1,900**	**$ 3,000**
EXPENDITURES:					
OPERATIONS & MAINT	$ 1,912	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	78,697	-	65,662	-	-
TOTAL EXPENDITURES	**$ 80,609**	**$ -**	**$ 65,662**	**$ -**	**$ -**
FUND BALANCE - ENDING	**$ 70,492**	**$ 71,756**	**$ 6,030**	**$ 73,656**	**$ 76,656**
LESS:					
RESTRICTED	70,492	71,756	6,030	73,656	76,656
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PARK CONSTRUCTION FUND BUDGET NARRATIVE

This fund will be used to construct parks. In FY 2019, funds were transferred from the General Fund to begin the construction of the infrastructure at Centennial Park. Also, cash in lieu of parks was transferred from the Parks Programs Fund.

Revenues

Revenues for Interest Earnings are estimated for FY 2025.

Expenditures

Expenses for Trail Development at the Centennial Pk Dog Park are budgeted in FY 2025.

FIRE STATION CONSTRUCTION FUND
OPERATING BUDGET

FUND 4950

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 24
FUND BALANCE - BEGINNING	**$ -**	**$ 1,477,766**	**$ -**	**$ 448,134**	**$ 108,134**
REVENUES:					
TRANSFER-P. SAFETY	$ 1,500,000	$ -	$ -	$ -	$ -
TRANSFER-GEN FUND	-	500,000	-		
INTEREST	(22,234)	18,501	15,000	15,000	-
TOTAL REVENUE	**$ 1,477,766**	**$ 518,501**	**$ 15,000**	**$ 15,000**	**$ -**
EXPENDITURES:					
OPERATION & MAINTENAN(	$ -	$ 2,603	$ -	$ 5,000	$ -
CAPITAL OUTLAY	-	680,530	490,000	350,000	-
TRANSFER OUT	-	865,000	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ 1,548,133**	**$ -**	**$ 355,000**	**$ -**
FUND BALANCE - ENDING	**$ 1,477,766**	**$ 448,134**	**$ 15,000**	**$ 108,134**	**$ 108,134**
LESS:					
RESTRICTED	1,477,766	448,134	15,000	108,134	108,134
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FIRE STATION CONSTRUCTION FUND BUDGET NARRATIVE

Estimated costs for new fire station

Revenues: Transfer of $1,500,000 from the Public Safety Fund in FY2022.
Transfer of $500,000 from the General Fund in FY2023.

Expenditures:

DOG PARK CONSTRUCTION FUND
OPERATING BUDGET

FUND 4990

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE - BEGINNING	**$ 4,973**	**$ 4,979**	**$ 4,979**	**$ 5,090**	**$ 5,230**
REVENUES:					
LOCAL CONTRIBUTIONS	$ -	$ -	$ 5,000	$ -	$ 5,000
INTEREST	6	111	-	140	-
TOTAL REVENUE	**$ 6**	**$ 111**	**$ 5,000**	**$ 140**	**$ 5,000**
EXPENDITURES:					
CAPITAL OUTLAY	-	-	5,000	-	$ 5,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 5,000**	**$ -**	**$ 5,000**
FUND BALANCE - ENDING	**$ 4,979**	**$ 5,090**	**$ 4,979**	**$ 5,230**	**$ 5,230**
LESS:					
RESTRICTED	4,979	5,090	4,979	5,230	5,230
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DOG PARK CONSTRUCTION FUND BUDGET NARRATIVE

The Dog Park construction occurred in FY12 and FY13. Donations were received and fund-raisers were conducted to raise the necessary funding for the construction. Other donations are used for upgrades and maintenance.

Revenues

Estimated contributions for FY 24 are $5,000.

Expenditures

Estimated Dog Park expenditures for FY 24 are $5,000.

Enterprise Funds

WATER FUND
OPERATING BUDGET

FUNDS 5020-5090,4160,8700

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL - BEGINNING	**$ 46,359,048**	**$ 53,126,848**	**$ 26,268,476**	**$ 61,987,139**	**$ 62,571,001**
REVENUES:					
WATER SALES	$ 27,412,980	$ 28,697,524	$ 28,229,500	$ 29,950,500	$ 32,201,000
FIRE HYDRANT CHARGES	478,180	510,878	480,000	515,000	515,000
WATER SERVICE LINE INS.	469,820	459,250	450,000	468,000	465,000
OTHER CHARGES FOR SERV.	579,296	423,064	417,000	427,125	435,000
LATE PAYMENT CHARGES	32,827	37,133	35,000	38,000	40,000
SYSTEM DEVELOPMENT FEE	2,623,428	1,643,560	1,650,000	1,250,000	1,400,000
STATE FEE	62,899	63,671	60,000	63,331	65,000
DEBT PROCEEDS	-	-	-	73,935,931	40,000,000
ARPA FEMA GRANTS	1,763,546	5,537,977	7,063,546	7,063,549	13,832,473
MISCELLANEOUS	13,769	13,769	13,000	861,866	15,000
SALE OF EQUIPMENT/LAND	10,012	-	-	700	-
INTEREST ON INVESTMENTS	(660,374)	1,237,671	62,700	4,210,235	1,638,000
TOTAL REVENUE	**$ 32,786,383**	**$ 38,624,497**	**$ 38,460,746**	**$ 118,784,237**	**$ 90,606,473**
EXPENSES:					
ADMINISTRATION	$ 2,531,158	$ 2,520,954	$ 2,848,681	$ 2,901,262	$ 3,527,273
FISCAL SERVICES	1,891,559	2,005,370	292,070	269,366	298,055
TREATMENT PLANT	6,505,981	7,208,968	10,449,195	7,479,760	10,999,343
DISTRIB/COLLECT/METERS	2,893,542	3,002,405	4,603,826	4,541,482	4,764,966
CAPITAL	8,968,077	13,363,256	19,092,742	96,286,649	93,983,050
WATER SERVCE INS. PROG	380,836	468,016	350,000	387,095	350,000
INTRA-FUND TRANSFERS	22,800	144	-	-	-
BOND PRINCIPAL	-	-	7,200,000	3,620,000	4,120,000
BOND INTEREST	503,055	443,805	2,700,000	2,714,761	3,676,000
TOTAL EXPENSES	**$ 23,697,008**	**$ 29,012,918**	**$ 47,536,514**	**$ 118,200,375**	**$ 121,718,687**
W.C. CHANGES NOT BUDGETED	(2,321,575)	(751,288)	-	-	-
WORKING CAPITAL - ENDING	**$ 53,126,848**	**$ 61,987,139**	**$ 17,192,708**	**$ 62,571,001**	**$ 31,458,787**
LESS OPERATING RESERVE	**3,646,000**	**4,020,000**	**5,000,000**	**4,020,000**	**5,400,000**
LESS SRF LOAN RESERVE	**1,386,571**	**1,386,571**	**1,385,000**	**1,385,000**	**1,385,000**
AVAILABLE WORKING CAPITAL	**$ 48,094,277**	**$ 56,580,568**	**$ 10,807,708**	**$ 57,166,001**	**$ 24,673,787**

WASTEWATER FUND
OPERATING BUDGET

FUNDS 5120,5130,5170-5190,4210

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL - BEGINNING	**$ 34,689,881**	**$ 27,143,989**	**$ 15,470,542**	**$ 30,568,505**	**$ 17,735,796**
REVENUES:					
WASTEWATER CHARGES	$ 20,487,507	$ 21,022,316	$ 21,049,600	$ 23,200,105	$ 24,528,600
PERMITS	65,285	50,825	65,000	52,000	55,000
OTHER CHARGES FOR SERV.	265,703	321,805	338,360	339,899	375,000
WHOLESALE SURCHARGE	90,568	89,528	93,000	110,000	115,000
LATE PAYMENT CHARGES	44,917	42,988	45,000	42,000	45,000
SYSTEM DEVELOPMENT FEE	2,661,255	2,040,706	1,800,000	1,400,000	1,500,000
STATE FEE	58,120	44,434	55,000	45,000	55,000
ARPA GRANT	-	5,838	-	-	-
ARMY CORPS OF ENGINEERS GR	-	1,800,000	200,000	200,000	-
MISCELLANEOUS	15,127	9,129	-	259,775	-
SALE OF EQUIPMENT	2,600	-	-	12,700	-
TRANSFERS IN-OTHER FUNDS	8,000	-	-	-	
INTEREST ON INVESTMENTS	(485,564)	653,519	145,000	1,037,000	460,000
TOTAL REVENUE	**$ 23,213,518**	**$ 26,081,088**	**$ 23,790,960**	**$ 26,698,479**	**$ 27,133,600**
EXPENSES:					
ADMINISTRATION	$ 1,689,791	$ 1,711,790	$ 2,225,151	$ 2,191,178	$ 2,569,378
FISCAL SERVICES	(23,148)	228,404	80,324	78,477	79,168
TREATMENT PLANT	6,585,357	6,560,451	7,072,620	7,370,094	7,100,247
COLLECTION SYSTEM	1,750,455	1,915,647	2,227,173	2,223,241	2,262,729
ENVIRONMENTAL AFFAIRS	398,629	414,712	520,132	430,768	532,558
REPLACEMENT EXPEND.	13,275,330	8,330,134	14,023,379	21,879,430	14,534,740
INTRA-FUND TRANSFERS	15,200	-		-	-
BOND PRINCIPAL	-	-	2,840,000	2,840,000	3,265,000
BOND INTEREST	2,141,143	2,025,353	2,518,000	2,518,000	2,066,000
TOTAL EXPENSES	**$ 25,832,757**	**$ 21,186,491**	**$ 31,506,779**	**$ 39,531,188**	**$ 32,409,820**
W.C. CHANGES NOT BUDGETED	(4,926,653)	(1,470,081)	-	-	-
WORKING CAPITAL - ENDING	**$ 27,143,989**	**$ 30,568,505**	**$ 7,754,723**	**$ 17,735,796**	**$ 12,459,576**
LESS OPERATING RESERVE	**1,845,000**	**2,180,000**	**2,180,000**	**1,800,000**	**2,260,000**
LESS SRF LOAN RESERVE	**1,444,526**	**1,444,526**	**1,445,000**	**1,445,000**	**1,445,000**
AVAILABLE WORKING CAPITAL	**$ 23,854,463**	**$ 26,943,979**	**$ 4,129,723**	**$ 14,490,796**	**$ 8,754,576**

PARKING FUND
OPERATING BUDGET

FUND 5210

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL - BEGINNING	**$ 341,322**	**$ 566,558**	**$ 1,070,088**	**$ 1,042,342**	**$ 1,627,232**
REVENUES:					
PARKING METER INCOME	$ 490,577	$ 497,995	$ 592,900	$ 473,227	$ 591,850
VIOLATIONS	102,051	147,372	110,850	114,740	147,500
SURFACE LOTS	40,945	40,687	45,450	39,785	44,875
PARK 1 - GARAGE	260,409	267,843	283,400	293,440	306,370
PARK 1 - STORE RENTAL	55,683	61,077	55,683	60,710	60,800
PARK 2	612,909	661,940	684,115	673,818	716,525
PARK 3	292,370	305,965	337,000	291,095	331,900
EMPIRE PARKING GARAGE	207,591	260,505	283,100	277,705	287,700
INVESTMENT EARNINGS	(11,647)	24,688	9,000	64,323	30,000
VEHICLE PERMITS	13,224	17,252	35,000	12,658	15,500
TIF TRANSFER	130,000	130,000	130,000	139,542	139,542
TRANSFERS IN	-	-	-	4,000	-
MISC. REVENUE	4,572	10,263	-	2,274	-
TOTAL REVENUE	**$ 2,198,684**	**$ 2,425,587**	**$ 2,566,498**	**$ 2,447,317**	**$ 2,672,562**

	ACTUAL FY 22	ACTUAL FY 23	APPROVED FY 24	ESTIMATE FY 24	PROPOSED FY 25
EXPENSES:					
ADMINISTRATION	$ 307,242	$ 255,171	$ 279,458	$ 250,972	$ 290,988
ENFORCEMENT	322,829	257,265	276,897	261,397	312,677
METER COLLECT. & MAINT.	254,134	234,413	249,719	246,674	280,103
SURFACE LOTS	26,101	26,912	26,194	14,667	28,220
PARK 1 - GARAGE	145,647	168,183	186,273	158,971	210,838
PARK 1 - STORE RENTAL	14,828	19,892	21,700	20,410	19,765
PARK 2	318,631	310,524	337,725	216,753	294,747
PARK 3	203,056	171,948	149,181	163,839	164,796
EMPIRE PARKING GARAGE	116,690	144,111	151,838	159,489	200,333
DEBT SERVICE-PRINCIPAL	-	-	177,092	177,092	185,070
DEBT SERVICE-INTEREST	89,186	81,684	78,691	78,691	70,713
CONSTRUCTION & CAPITAL	25,397	86,587	123,204	113,472	207,720
TOTAL EXPENSES	**$ 1,823,741**	**$ 1,756,690**	**$ 2,057,972**	**$ 1,862,427**	**$ 2,265,970**
WORKING CAP. CHANGES NOT BUDGETEI	(149,707)	(193,113)	$ -	-	-
WORKING CAPITAL - ENDING	**$ 566,558**	**$ 1,042,342**	**$ 972,336**	**$ 1,627,232**	**$ 2,033,824**
LESS OPERATING RESERVE	**273,465**	**254,147**	**264,000**	**238,000**	**290,000**
AVAILABLE WORKING CAPITAL	**$ 293,093**	**$ 788,195**	**$ 708,336**	**$ 1,389,232**	**$ 1,743,824**

SOLID WASTE FUND
OPERATING BUDGET

FUNDS 5410,5420,5440,5450

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL - BEGINNING	**$ 15,460,105**	**$ 17,963,506**	**$ 7,209,643**	**$ 17,968,624**	**$ 10,189,268**
REVENUES:					
GARBAGE COLLECTION-RES	$ 6,091,303	$ 6,329,044	$ 6,150,000	$ 7,200,000	$ 7,488,000
GARBAGE COLLECTION-COMM	4,807,288	5,107,667	4,910,000	6,000,000	6,240,000
CONATINER SALES	35,600	-	-	-	-
COLLECTION-BILLED	1,411,872	1,561,928	1,482,700	1,740,000	1,838,000
LANDFILL CHARGES	6,460,887	6,840,635	6,817,250	7,273,754	7,985,000
MISC CHARGE FOR SERVICES	82,831	140,959	113,500	139,781	134,000
SURCHARGES	19,460	56	21,000	-	-
SPECIAL ASSESSMENTS	-	-	-	1,977	-
INTEREST ON INVSTMNT/LOANS	(393,599)	420,107	121,300	735,500	497,000
SALE OF SURPLUS EQUIP/LAND	10,374	-	-	-	-
TRANSFERS IN	-	-	-	174,000	-
REFUNDS/REIMBURSEMENTS	755,856	2,260,572	-	-	-
TOTAL REVENUE	**$ 19,281,872**	**$ 22,660,968**	**$ 19,615,750**	**$ 23,265,012**	**$ 24,182,000**
EXPENSES:					
ADMINISTRATION	$ 4,038,902	$ 2,593,728	$ 1,689,801	$ 1,695,786	$ 2,457,790
TRANSFER OUT-FACILITIES	-	-	143,743	143,743	410,000
COLLECTION	9,938,534	9,713,539	12,135,243	15,194,694	14,820,136
LANDFILL	4,770,874	10,534,565	7,516,925	14,010,145	9,955,971
TOTAL EXPENSES	**$ 18,748,310**	**$ 22,841,832**	**$ 21,485,712**	**$ 31,044,368**	**$ 27,643,897**
WORKING CAP. CHANGES NOT BUDGETED	1,969,839	185,982	-	-	-
WORKING CAPITAL - ENDING	**$ 17,963,506**	**$ 17,968,624**	**$ 5,339,681**	**$ 10,189,268**	**$ 6,727,371**
LESS OPERATING RESERVE	**5,260,000**	**5,260,000**	**3,445,781**	**3,445,781**	**4,070,000** *
LESS DEBT RESERVE	**-**	**-**	**-**	**-**	**-**
AVAILABLE WORKING CAPITAL	**$ 12,703,506**	**$ 12,708,624**	**$ 1,893,900**	**$ 6,743,487**	**$ 2,657,371**

**The reserve for solid waste was initially established at 44% of operating revenues which was the amount needed when solid waste collection fees were billed on the annual tax statement and revenues were only received twice per year. The collection fees are now billed on the monthly utility bill and the reserve needs to be modified to 22%. Starting in FY2023 the operating reserve needed will be reduced from 44% to 22%.*

AIRPORT FUND
OPERATING BUDGET

FUNDS 5600-5690 & 4050-4090

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL - BEGINNING	**$ 17,902,911**	**$ 23,446,631**	**$ 26,959,601**	**$ 23,446,631**	**$ 30,124,481**
REVENUES:					
CHARGE FOR SERVICES	$ 9,525,717	$ 10,646,186	$ 10,975,604	$ 11,500,000	$ 12,484,424
FEDERAL/STATE GRANT REVENUE	15,044,060	10,620,450	7,450,000	12,700,000	11,997,425
PFC REVENUE	1,497,293	1,625,377	1,200,000	1,200,000	1,400,000
CFC REVENUE	669,099	723,405	714,000	750,000	750,000
INVESTMENT INTEREST	(203,878)	609,231	241,485	510,000	520,000
CARES GRANT	-	-	-	-	1,600,000
REFUNDS/REIMBURSEMENTS	107,215	65,684	192,300	120,000	228,480
TOTAL REVENUE	**$ 26,639,506**	**$ 24,290,333**	**$ 20,773,389**	**$ 26,780,000**	**$ 28,980,329**
EXPENSES:					
ADMINISTRATION	$ 1,668,179	$ 1,913,160	$ 2,184,941	$ 2,233,000	$ 2,806,578
BUILDING MAINTENANCE	1,934,310	2,088,589	2,283,370	2,315,000	2,377,434
AIRFIELD MAINTENANCE	1,363,996	1,618,820	1,653,987	1,690,000	1,613,226
AIRPORT POLICE	994,652	1,024,577	1,018,277	1,076,000	1,155,860
AIRCRAFT RESCUE FIREFIGHTING	1,137,494	1,169,386	1,271,491	1,335,000	1,378,125
BUSINESS PARK	187,666	190,905	201,205	179,000	247,986
CAR RENTAL FUELING	327,188	406,428	399,000	220,000	336,664
CAR WASH FACILITY O&M	152,305	166,358	195,685	195,000	216,889
AIRPORT AIP GRANT PROJECTS	19,315,247	10,222,610	12,422,714	4,114,000	12,275,000
AIRPORT PFC PROJECTS	-	-	-	-	5,108,333
CAPITAL OUTLAY	1,292,249	1,441,626	4,518,888	6,386,000	1,819,798
DEBT SERVICE-PRINCIPAL	-	-	275,000	275,000	346,682
DEBT SERVICE-INTEREST	117,721	114,700	84,150	84,150	311,594
TOTAL EXPENSES	**$ 28,491,007**	**$ 20,357,159**	**$ 26,508,708**	**$ 20,102,150**	**$ 29,994,169**
WORKING CAPITAL CHANGES NOT BUDGETED:	7,395,221	(3,933,174)	-	-	-
WORKING CAPITAL - ENDING	**$ 23,446,631**	**$ 23,446,631**	**$ 21,224,282**	**$ 30,124,481**	**$ 29,110,641**
LESS OPERATING RESERVE	**1,429,000**	**1,480,000**	**1,565,000**	**1,700,000**	**1,700,000**
LESS REVENUE BOND RESERVE	**2,425,000**	**2,425,000**	**2,425,000**	**2,425,000**	**2,425,000**
AVAILABLE WORKING CAPITAL	**$ 19,592,631**	**$ 19,541,631**	**$ 17,234,282**	**$ 25,999,481**	**$ 24,985,641**

TRANSIT FUND
OPERATING BUDGET

FUNDS 5710,5720,4110,4120,2040

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL - BEGINNING	**$ 5,011,999**	**$ 6,250,919**	**$ 7,820,766**	**$ 6,888,083**	**$ 5,969,086**
REVENUES:					
STATE AND FEDERAL GRANTS	$ 4,637,037	$ 3,238,827	$ 3,356,665	$ 3,962,552	$ 3,877,640
FTA CAPITAL GRANT	5,493,896	841,336	2,371,500	4,694,965	251,400
TAX REVENUE	2,508,073	2,567,659	2,644,105	2,659,356	3,097,247
INTER GOVERNMENTAL	501,903	517,716	334,478	334,478	352,021
OPERATING REVENUES	613,023	775,117	747,014	771,500	763,243
INTEREST ON INVESTMENTS	(59,817)	117,588	78,500	135,059	139,000
MISCELLANEOUS	11,916	28,148	7,050	13,156	10,050
SALE SURPLUS EQUIP	471	45,978	5,649	7,499	5,649
TOTAL REVENUE	**$ 13,706,502**	**$ 8,132,369**	**$ 9,544,961**	**$ 12,578,565**	**$ 8,496,250**
EXPENSES:					
ADMINISTRATION	$ 713,888	$ 889,205	$ 798,039	$ 692,323	$ 848,112
OPERATIONS/DRIVERS	2,409,211	2,674,084	3,247,269	2,996,588	3,508,304
OPERATIONS/NON-DRIVERS	516,555	505,013	399,908	418,935	572,205
MAINTENANCE	983,364	1,129,703	1,261,200	1,098,328	1,296,489
MARKETING	262,618	56,591	92,409	106,365	158,809
PARATRANSIT	1,034,352	974,302	1,025,004	1,068,166	1,395,821
DOWNTOWN TRANSFER CNTR	23,355	32,496	25,500	24,841	41,300
CAPITAL-LOCAL	-	9,306	20,000	20,000	50,000
CAPITAL - FEDERAL	6,531,026	1,429,215	2,942,475	7,072,016	719,000
O & M - LOCAL	15,912	-	-	-	-
TOTAL EXPENSES	**$ 12,490,281**	**$ 7,699,915**	**$ 9,811,804**	**$ 13,497,562**	**$ 8,590,040**
WORKING CAP. CHANGES NOT BUDGETED	22,699	204,710	-	-	-
WORKING CAPITAL - ENDING	**$ 6,250,919**	**$ 6,888,083**	**$ 7,553,923**	**$ 5,969,086**	**$ 5,875,296**
LESS OPERATING RESERVE	**1,000,000**	**1,000,000**	**1,165,000**	**1,046,000**	**1,300,000**
AVAILABLE WORKING CAPITAL	**$ 5,250,919**	**$ 5,888,083**	**$ 6,388,923**	**$ 4,923,086**	**$ 4,575,296**

Internal Service Funds

FLEET SERVICES FUND
OPERATING BUDGET

FUND 6010

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL - BEGINNING	**$ 1,428,187**	**$ 1,492,871**	**$ 1,689,977**	**$ 1,969,858**	**$ 2,842,243**
REVENUES:					
FLEET SERVICES	$ 1,827,996	$ 2,342,425	$ 2,296,369	$ 2,650,000	$ 3,480,379
COURIER	40,752	42,016	40,750	40,752	42,795
INTEREST EARNINGS	(19,764)	39,637	18,000	65,000	48,000
INTERGOVERNMENTAL	72,132	40,134	-	-	-
MISCELLANEOUS	30,573	74,912	-	25,000	-
TOTAL REVENUE	**$ 1,951,689**	**$ 2,539,124**	**$ 2,355,119**	**$ 2,780,752**	**$ 3,571,174**
EXPENSES:					
PERSONAL SERVICES	$ 1,251,179	$ 1,668,370	$ 1,556,035	$ 1,390,000	$ 1,717,262
OPERATION & MAINTENANCE	323,416	501,096	611,375	480,000	608,685
CAPITAL	26,200	-	-	-	-
TRANSFERS OUT	95,770	95,770	38,367	38,367	81,931
TOTAL EXPENSES	**$ 1,696,565**	**$ 2,265,236**	**$ 2,205,777**	**$ 1,908,367**	**$ 2,407,878**
WORKING CAP. CHANGES NOT BUDGETED	(190,440)	203,099	-	-	-
WORKING CAPITAL - ENDING	**$ 1,492,871**	**$ 1,969,858**	**$ 1,839,319**	**$ 2,842,243**	**$ 4,005,539**
LESS OPERATING RESERVE	$ 582,600	$ 802,702	$ 801,942	$ 691,900	$ 860,600
AVAILABLE WORKING CAPITAL	**$ 910,271**	**$ 1,167,156**	**$ 1,037,377**	**$ 2,150,343**	**$ 3,144,939**

CENTRAL SERVICES FUND
OPERATING BUDGET

FUND 6050

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL-BEGINNING	**$ 230,438**	**$ 226,793**	**$ 212,627**	**$ 222,456**	**$ 230,191**
REVENUES:					
MAIL SERVICE	$ 62,348	$ 60,677	$ 68,000	$ 50,497	$ 68,000
DUPLICATION	42,428	42,809	44,473	43,879	45,427
INTEREST EARNINGS	(3,277)	4,953	2,500	7,500	5,300
TOTAL REVENUE	**$ 101,499**	**$ 108,439**	**$ 114,973**	**$ 101,876**	**$ 118,727**
EXPENSES:					
MAIL SERVICE	$ 62,348	$ 61,283	$ 68,000	$ 50,497	$ 68,000
CAPITAL OUTLAY	$ 20,386	$ 27,666	$ 7,544	$ 7,544	$ -
DUPLICATION	22,410	23,827	27,836	36,100	31,790
TOTAL EXPENSES	**$ 105,144**	**$ 112,776**	**$ 103,380**	**$ 94,141**	**$ 99,790**
WORKING CAP. CHANGES NOT BUDGETED	-	-	-	-	-
WORKING CAPITAL-ENDING	**$ 226,793**	**$ 222,456**	**$ 224,220**	**$ 230,191**	**$ 249,128**

CENTRAL SERVICES BUDGET NARRATIVE

The mail and duplication services are provided to the departments for their postage and copier needs. The departments are charged for these services based on their usage. By providing these central services in major work areas or locations in the City, lower costs can be provided to users. The lower cost factors include less equipment being leased or purchased, lower maintenance costs, and large volume discount for supplies.

Revenue
No significant changes.

Expenses
No significant changes.

Capital
None

INFORMATION TECHNOLOGY FUND
OPERATING BUDGET

FUND 6200

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL-BEGINNING	**$ 616,118**	**$ 548,580**	**$ 569,842**	**$ 763,201**	**$ 873,502**
REVENUES:					
CHARGE FOR SERVICES	$ 2,809,960	$ 3,458,378	$ 3,642,449	$ 3,561,316	$ 4,018,763
INTEREST EARNINGS	(12,732)	24,786	10,000	27,097	25,000
INTERGOVERNMENTAL	114,380	61,588	-	-	-
OTHER	-	2,852	-	773	500
TRANSFERS	-	-	-	2,000	-
TOTAL REVENUE	**$ 2,911,608**	**$ 3,547,604**	**$ 3,652,449**	**$ 3,591,186**	**$ 4,044,263**
EXPENSES:					
PERSONAL SERVICES	$ 1,992,919	$ 2,337,445	$ 2,343,364	$ 2,254,717	$ 2,543,266
OPERATIONS & MAINTENANCE	845,082	865,923	1,274,656	1,125,033	1,494,995
CAPITAL	31,914	151,319	155,500	101,135	42,000
INTEREST	-	1,529	-	-	-
TOTAL EXPENSES	**$ 2,869,915**	**$ 3,356,216**	**$ 3,773,520**	**$ 3,480,885**	**$ 4,080,261**
WORKING CAP. CHANGES NOT BUDGETED	(97,675)	23,233	-	-	-
WORKING CAPITAL - ENDING	**$ 548,580**	**$ 763,201**	**$ 448,771**	**$ 873,502**	**$ 837,504**
LESS OPERATING RESERVE	709,500	800,842	904,505	844,937	1,009,565
AVAILABLE WORKING CAPITAL	**$ (160,920)**	**$ (37,641)**	**$ (455,734)**	**$ 28,565**	**$ (172,061)**

CITY HEALTH BENEFITS FUND
OPERATING BUDGET

FUND 6270

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL - BEGINNING	**$ 9,617,432**	**$ 8,853,076**	**$ 8,899,157**	**$ 9,971,757**	**$ 7,208,819**
REVENUES:					
INVESTMENT EARNINGS	$ (135,142)	$ 231,379	$ 50,000	$ 260,000	$ 239,000
CHARGES FOR SERVICE:					
CITY CONTRIBUTION HEALTH	8,830,775	9,451,685	9,400,000	9,900,000	9,700,000
CITY CONTRIBUTION LIFE $5,000	11,481	11,305	12,000	12,000	12,000
CITY CONTRIBUTION DENTAL	151,465	174,209	180,000	173,000	180,000
EMPLOYEE FLEX CONTRIB.	361,420	349,925	310,000	281,000	385,000
EMPLOYEE DENTAL CONTRIB	151,465	174,210	200,000	175,000	200,000
EMPLOYEE HEALTH CONTRIB.	1,704,713	1,899,756	1,790,000	1,950,000	1,940,000
RETIREE/COBRA CONTRIB	805,349	740,447	800,000	705,000	800,000
CLAIM OVERPAYMENTS	54,303	129,306	65,000	40,000	80,000
PRESCRIPTION DRUG REBATE	1,172,923	995,882	475,000	600,000	775,000
STOP LOSS REIMBURSEMENTS	333,678	134,505	200,000	140,000	175,000
OTHER	7	-	-	-	-
TOTAL REVENUE	**$ 13,442,437**	**$ 14,292,609**	**$ 13,482,000**	**$ 14,236,000**	**$ 14,486,000**
EXPENSES:					
PERSONAL SERVICES:					
HEALTH INCENTIVES	$ 413,062	$ 54,475	$ 50,000	$ 52,000	$ 55,000
HEALTH CLAIMS	11,003,960	10,278,041	12,775,000	13,800,000	14,946,855
LIFE INSURANCE PREMIUMS	11,637	12,055	12,000	12,000	12,000
DENTAL CLAIMS	720,423	755,057	778,680	755,000	813,875
FLEX PLAN CLAIMS	361,420	349,884	370,000	290,000	358,000
125K FLEX ADMIN. CHGS.	11,675	10,650	14,000	12,700	14,000
HEALTH/DENTAL ADMIN. CHGS.	339,095	367,221	435,072	480,000	490,234
EMPLOYEE ASSISTANCE PROGRAM	27,900	27,900	25,000	28,000	28,750
FIDUCIARY LIABILITY INS.	3,667	(21,000)	5,000	-	5,000
ACA ADMIN. CHGS	21,516	26,940	30,000	25,000	30,000
STOP LOSS PREMIUM	711,548	729,274	950,000	925,000	1,034,901
H.S.A. ADMIN. FEES	14,580	14,952	18,000	19,000	19,057
VSP ADMIN FEES	6,845	7,160	7,000	7,500	7,925
WELLNESS EVENTS	3,430	-	10,000	-	10,000
CONSULTANT SERVICES	84,288	93,429	100,000	123,000	119,400
NURSE/SCREENING PROGRAM	259,417	269,733	274,000	250,000	325,000
CARE LINK SERVICES	4,838	9,692	30,000	10,000	20,000
COST ALLOCATION / OTHER	207,492	188,465	202,038	209,738	214,015
TOTAL EXPENSES	**$ 14,206,793**	**$ 13,173,928**	**$ 16,085,790**	**$ 16,998,938**	**$ 18,504,012**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
WORKING CAP. CHANGES NOT BUDGETED	-	-	-	-	-
WORKING CAPITAL CHANGES NOT BUDGETED	**$ -**	**$ -**		**$ -**	**$ -**
WORKING CAPITAL - ENDING	**$ 8,853,076**	**$ 9,971,757**	**$ 6,295,367**	**$ 7,208,819**	**$ 3,190,807**

CENTRAL TELEPHONE SERVICES FUND
OPERATING BUDGET

FUND 6060

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL-BEGINNING	**$ 282,940**	**$ 294,398**	**$ 317,124**	**$ 319,602**	**$ 350,730**
REVENUES:					
CHARGE FOR SERVICES	$ 424,486	$ 454,812	$ 461,830	$ 461,832	$ 471,799
INTERGOVERNMENTAL	9,204	4,790	-	-	-
INTEREST EARNINGS	(4,857)	7,328	3,500	15,918	8,200
OTHER INCOME	-	53	-	52	-
TOTAL REVENUE	**$ 428,833**	**$ 466,983**	**$ 465,330**	**$ 477,803**	**$ 479,999**
EXPENSES:					
PERSONAL SERVICES	$ 150,915	$ 182,704	$ 178,617	$ 171,637	$ 203,927
OPERATIONS & MAINTENANCE	250,350	264,260	279,498	275,038	276,039
TOTAL EXPENSES	**$ 401,265**	**$ 446,964**	**$ 458,115**	**$ 446,675**	**$ 479,966**
WORKING CAP. CHANGES NOT BUDGETED	(16,110)	5,186	-	-	-
WORKING CAPITAL-ENDING	**$ 294,398**	**$ 319,602**	**$ 324,339**	**$ 350,730**	**$ 350,763**
LESS OPERATING RESERVE	32,101	35,757	36,649	35,734	38,397
AVAILABLE WORKING CAPITAL	**$ 262,296**	**$ 283,845**	**$ 287,690**	**$ 314,996**	**$ 312,366**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
TELECOMMUNICATIONS SYSTEM MANAGER	1.0	1.0	1.0	1.0
IT DIRECTOR	0.1	0.1	0.1	0.1
IT SECURITY ENGINEER	0.1	0.1	0.1	0.1
IT ADMINISTRATIVE SUPPORT II	-	-	0.2	0.2
TOTAL	**1.2**	**1.2**	**1.4**	**1.4**

RADIO COMMUNICATIONS FUND
OPERATING BUDGET

FUND 6070

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL-BEGINNING	**$ 750,828**	**$ 682,812**	**$ 505,568**	**$ 383,944**	**$ 535,443**
REVENUES:					
CHARGES FOR SERVICE	$ 302,568	$ 299,969	$ 333,499	$ 333,499	$ 218,096
INTEREST EARNINGS	(11,360)	1,552	9,000	18,000	16,000
OTHER	350	-	-	-	-
TOTAL REVENUE	**$ 291,558**	**$ 301,521**	**$ 342,499**	**$ 351,499**	**$ 234,096**
EXPENSES					
OPERATIONS & MAINTEN	$ 234,574	$ 292,179	$ 383,601	$ 200,000	$ 392,450
CAPITAL	125,000	308,210	-	-	-
TOTAL EXPENSES	**$ 359,574**	**$ 600,389**	**$ 383,601**	**$ 200,000**	**$ 392,450**
WORKING CAPITAL-ENDING	**$ 682,812**	**$ 383,944**	**$ 464,466**	**$ 535,443**	**$ 377,089**

PROPERTY INSURANCE FUND
OPERATING BUDGET

FUND 6300

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL-BEGINNING	**$ 860,405**	**$ 570,542**	**$ (109,085)**	**$ (358,186)**	**$ 45,907**
REVENUES:					
CHARGE FOR SERVICES	$ 2,523,228	$ 2,593,495	$ 3,770,946	$ 3,770,947	$ 4,993,742
INTEREST EARNINGS	(13,588)	(1,155)	3,800	11,000	6,700
OTHER	7,053	3,314	-	6,000	-
TOTAL REVENUE	**$ 2,516,693**	**$ 2,595,654**	**$ 3,774,746**	**$ 3,787,947**	**$ 5,000,442**
EXPENSES:					
PERSONAL SERVICES	$ 112,000	$ 127,545	$ 119,912	$ 122,000	$ 125,668
OPERATIONS & MAINTENANCE	2,686,401	3,397,557	4,011,308	3,261,854	4,168,577
TOTAL EXPENSES	**$ 2,798,401**	**$ 3,525,102**	**$ 4,131,220**	**$ 3,383,854**	**$ 4,294,245**
WORKING CAP. CHANGES NOT BUDGETED	(8,155)	720	-	-	-
WORKING CAPITAL - ENDING	**$ 570,542**	**$ (358,186)**	**$ (465,559)**	**$ 45,907**	**$ 752,104**
LESS OPERATING RESERVE	895,488	1,128,033	1,321,990	1,082,833	1,374,158
AVAILABLE WORKING CAPITAL	**$ (324,946)**	**$ (1,486,219)**	**$ (1,787,549)**	**$ (1,036,926)**	**$ (622,054)**

PROPERTY INSURANCE BUDGET NARRATIVE

The property insurance fund is a City-wide internal service fund that accounts for revenues and expenditures associated with property and liability insurance. Each department receives charges for their share of the insurance.

FACILITIES MANAGEMENT FUND
OPERATING BUDGET

FUNDS 6500-6540

	ACTUAL FY 22	ACTUAL FY 22	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL-BEGINNING	**$ 4,174,140**	**$ 3,327,682**	**$ 2,310,259**	**$ 2,720,401**	**$ 4,363,199**
REVENUES:					
CHARGE FOR SERVICES - ADMIN	$ 113,381	$ 107,414	$ 620,405	$ 120,406	$ 208,786
CHARGE FOR SERVICES - STILLWATER	258,021	-	215,428	-	430,676
RENTS - BOC	843,938	828,488	1,147,393	1,147,393	1,240,372
RENTS - STILLWATER BLDG	-	395,719	407,592	407,592	413,611
CHARGE FOR SERVICES - ANIMAL SHEL	-	34,162	35,187	35,187	42,330
CHARGE FOR SERVICES - N 27TH	577,343	581,987	611,804	611,804	210,055
GRANT INCOME	28,205	13,743	-	-	-
MISCELLANEOUS	32,422	26,816	-	2,099,732	-
INTEREST EARNINGS	(62,432)	99,292	34,000	95,500	69,300
TRANSFER IN	532,057	532,057	356,894	356,894	-
TOTAL REVENUE	**$ 2,322,935**	**$ 2,619,678**	**$ 3,428,703**	**$ 4,874,508**	**$ 2,615,130**
EXPENSES:					
ADMINISTRATION	$ 1,228,217	$ 1,658,348	$ 879,682	$ 1,948,072	$ 452,105
STILLWATER BUILDING	323,043	352,963	621,000	220,000	565,046
BOC	807,972	735,464	1,134,519	728,638	1,313,634
ANIMAL SHELTER	-	14,062	15,000	10,000	17,000
N 27TH	356,844	391,479	355,537	325,000	329,381
TRANSFERS OUT	-	1,000,000	-	-	-
BABCOCK THEATRE	19,732	-	-	-	-
TOTAL EXPENSES	**$ 2,735,808**	**$ 4,152,316**	**$ 3,005,738**	**$ 3,231,710**	**$ 2,677,166**
WORKING CAP. CHANGES NOT BUDGETED	(433,585)	925,357	-	-	-
WORKING CAPITAL-ENDING	**$ 3,327,682**	**$ 2,720,401**	**$ 2,733,224**	**$ 4,363,199**	**$ 4,301,163**
LESS OPERATING RESERVE	218,865	332,185	240,459	258,537	214,173
AVAILABLE WORKING CAPITAL	**$ 3,108,817**	**$ 2,388,216**	**$ 2,492,765**	**$ 4,104,662**	**$ 4,086,990**

PUBLIC WORKS ADMINISTRATION
OPERATING BUDGET

FUND 6600

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24
WORKING CAPITAL-BEGINNING	**$ 615,971**	**$ 875,032**	**$ 857,000**	**$ 932,576**
REVENUES:				
CHARGE FOR SERVICES	2,794,737	2,924,383	3,166,871	3,166,871
INTERGOVERNMENTAL	89,689	49,675	-	-
INVESTMENT EARNINGS	(13,651)	28,384	4,000	40,300
TOTAL REVENUE	**$ 2,870,775**	**$ 3,002,442**	**$ 3,170,871**	**$ 3,207,171**
EXPENSES:				
PERSONAL SERVICES	$ 1,612,923	$ 2,081,413	$ 2,137,224	$ 2,052,310
OPERATIONS & MAINTENANCE	860,628	979,111	1,078,202	1,042,834
CAPITAL	12,598	-	-	-
TOTAL EXPENSES	**$ 2,486,149**	**$ 3,060,524**	**$ 3,215,426**	**$ 3,095,144**
WORKING CAP. CHANGES NOT BUDGETED	(125,565)	115,626	-	-
WORKING CAPITAL-ENDING	**$ 875,032**	**$ 932,576**	**$ 812,445**	**$ 1,044,603**
LESS OPERATING RESERVE	197,884	244,842	257,234	247,612
AVAILABLE WORKING CAPITAL	**$ 677,148**	**$ 687,734**	**$ 555,211**	**$ 796,991**

FUND 6700

PUBLIC WORKS ENGINEERING
OPERATING BUDGET

	ACTUAL FY 22	ACTUAL FY 22	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
WORKING CAPITAL-BEGINNING	**$ 234,065**	**$ 219,901**	**$ 269,645**	**$ (6,756)**	**$ (88,697)**
REVENUES:					
SPECIAL ASSESSMENTS	$ 60,979	$ 86,380	$ 85,000	$ 105,000	$ 120,000
LICENSES & PERMITS	127,936	99,746	140,500	74,500	100,000
CHARGE FOR SERVICES	2,984,796	3,024,963	3,677,186	3,561,198	4,237,843
INTERGOVERNMENTAL	135,891	73,257	-	-	-
INVESTMENT EARNINGS	(3,637)	2,399	2,500	4,900	3,000
MISCELLANEOUS	2,455	326	-	191	-
TOTAL REVENUE	**$ 3,308,420**	**$ 3,287,071**	**$ 3,905,186**	**$ 3,745,789**	**$ 4,460,843**
EXPENSES:					
PERSONAL SERVICES	$ 2,386,123	$ 2,894,501	$ 2,771,437	$ 2,773,694	$ 2,939,993
OPERATIONS & MAINTENANCE	763,061	768,611	943,345	911,419	942,101
CAPITAL	32,762	-	179,000	142,617	122,350
TOTAL EXPENSES	**$ 3,181,946**	**$ 3,663,112**	**$ 3,893,782**	**$ 3,827,730**	**$ 4,004,444**
WORKING CAP. CHANGES NOT BUDGETED	(140,638)	149,384	-	-	-
WORKING CAPITAL-ENDING	**$ 219,901**	**$ (6,756)**	**$ 281,049**	**$ (88,697)**	**$ 367,702**
LESS OPERATING RESERVE	314,918	366,311	371,478	368,511	388,209
AVAILABLE WORKING CAPITAL	**$ (95,017)**	**$ (373,067)**	**$ (90,429)**	**$ (457,208)**	**$ (20,507)**

Permanent Fund

CEMETERY PERPETUAL CARE FUND
OPERATING BUDGET

FUNDS 7010 & 7030

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATE FY 24	PROPOSED FY 25
FUND BALANCE BEGINNING	**$ 765,418**	**$ 778,006**	**$ 798,006**	**$ 800,740**	**$ 826,240**
REVENUE:					
PERPETUAL CARE FEES	$ 25,532	$ 19,696	$ 15,750	$ 19,000	$ 18,750
INTEREST ON INVESTMENTS	(10,972)	17,891	7,700	36,500	18,500
TOTAL REVENUE	**$ 14,560**	**$ 37,587**	**$ 23,450**	**$ 55,500**	**$ 37,250**
EXPENDITURES:					
TRANSFER-GENERAL FUND	$ 1,972	$ 14,853	$ 5,600	$ 30,000	$ 35,200
TOTAL EXPENDITURES	**$ 1,972**	**$ 14,853**	**$ 5,600**	**$ 30,000**	**$ 35,200**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	-	$ -	$ -
FUND BALANCE ENDING	**$ 778,006**	**$ 800,740**	**$ 815,856**	**$ 826,240**	**$ 828,290**
LESS:					
NONSPENDABLE	778,006	800,740	800,762	826,240	828,290
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CEMETERY PERPETUAL CARE FUND BUDGET NARRATIVE

City ordinance requires 35% of the proceeds from the sale of grave lots and mausoleum spaces to be placed in this fund and maintained for perpetuity. The interest income generated by this fund is transferred yearly into the General Fund to be used for care of the cemetery.

City Council Work Session

Date:	05/06/2024
Title:	FY2025 Department Budget Presentations
Presented by:	Andy Zoeller, Finance Director
Department:	Finance
Presentation:	Yes
Legal Review:	Not Applicable
Project Number:	N/A

RECOMMENDATION

Staff will be present to provide FY25 departmental budget information to City Council. Council action will occur in June at a regular City Council meeting.

BACKGROUND (Consistency with Adopted Plans and Policies, if applicable)

Council will receive information about the FY25 budget over multiple work sessions. See attached presentations. Each department has provided an overview of their proposed FY2025 budget. The entire proposed FY25 budget can be found online at www.billingsmt.gov/finance. City Council will receive information from the following departments on May 6, 2024:

Municipal Court
Library
Aviation & Transit
General Fund Administration (Mayor & Council, City Administration, Finance, Human Resources, and Non-Departmental)

ALTERNATIVES

No Council action will be required at this meeting. Final adoption for the FY2025 budget is planned for a regular meeting in June.

FISCAL EFFECTS

The current proposed budget for FY25 is $473,696,709. A summary by fund can be found on pages 1-13 of the budget proposal.

Attachments

FY2025 Proposed Library Budget Presentation
FY25 General Fund Admin Presentation
FY25 Municipal Court Budget Presentation
FY25 Aviation Budget Presentation
FY2025 Transit Presentation

BILLINGS PUBLIC LIBRARY
FISCAL YEAR 2025
BUDGET

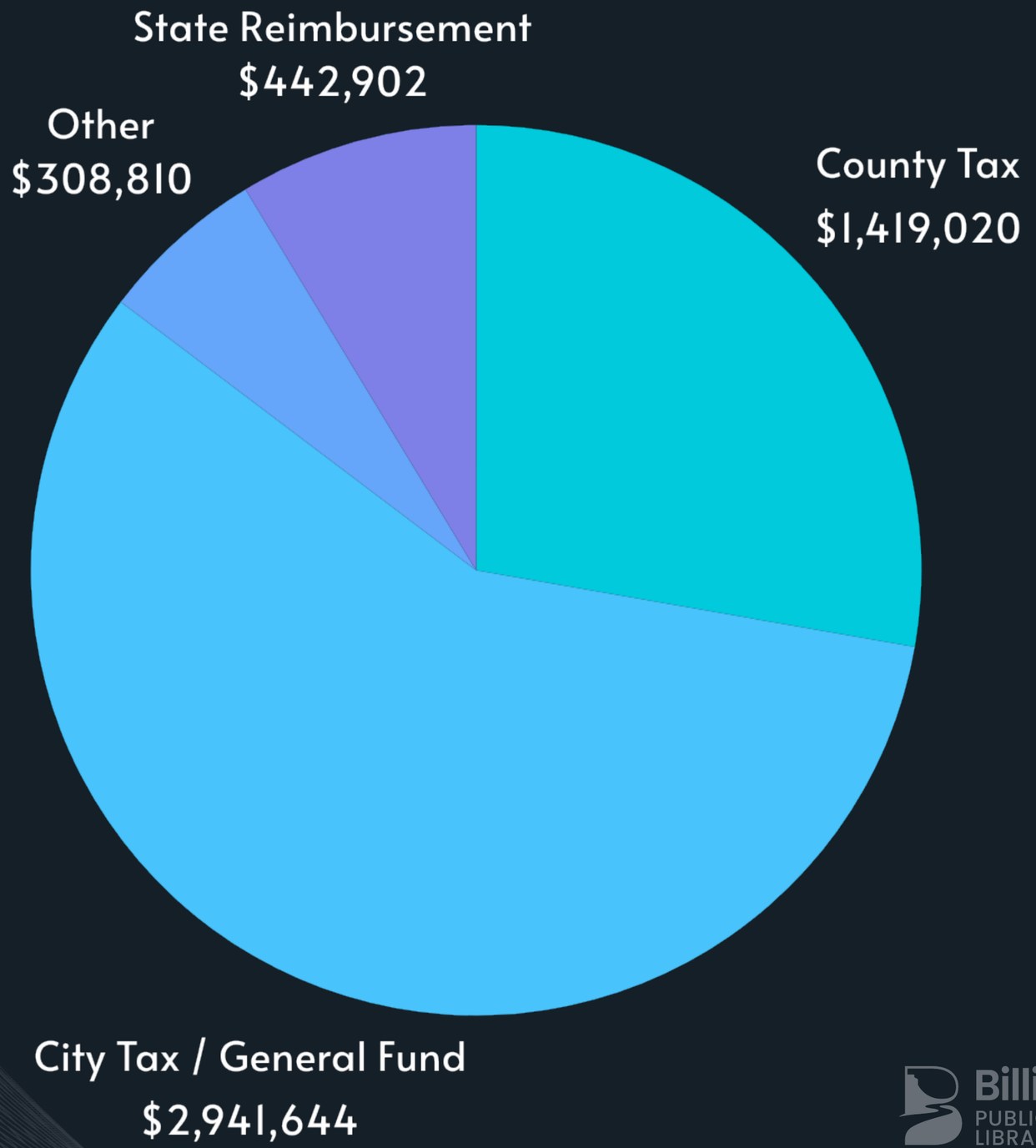
REVENUE

Estimated FY25 revenue:

$5,112,376

The largest change is projected City/County tax revenues (combined):

$375,374

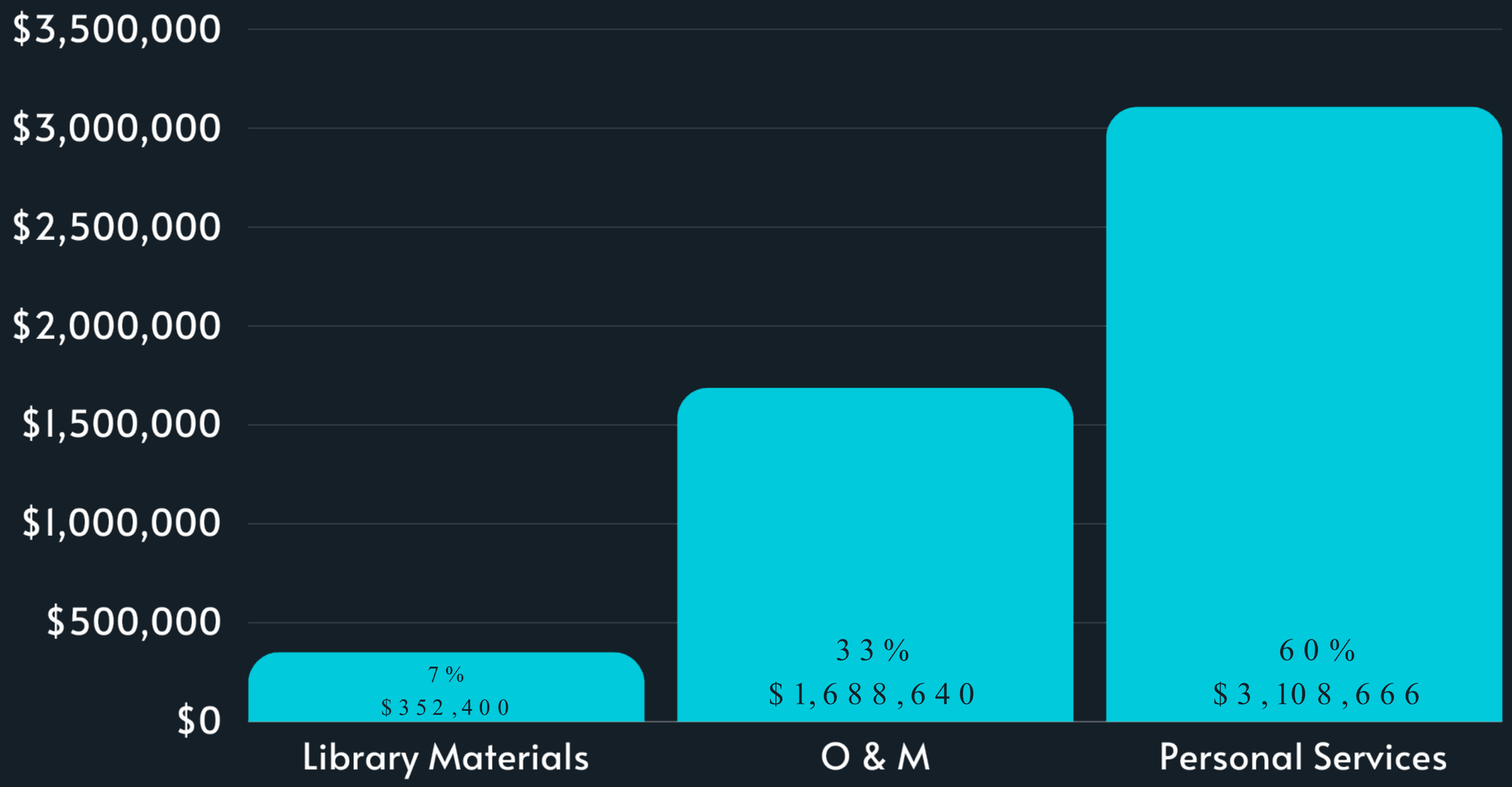


Billings PUBLIC LIBRARY

EXPENDITURES

TOTAL EXPENDITURES:

$5,149,706



Majority of O&M increases stem from City Cost Allocation / Interdepartmental charges and uncontrollable costs such as insurance ($132,619).

FUND BALANCE FY25

Projected Fund Balance: $5,044,262

Projected Revenues: $5,112,376

Projected Expenses: $5,149,706

Less Obligated Cash Reserves:

25% of Current Year Expenditures: $1,287,427

Payout (Sick/Vacation & Retirement): $100,000

Building Maintenance Fund: $500,000

Unobligated Available Cash: $3,119,505

COMMUNITY IMPACT

VISITORS

244,714

3,084,623

[2014-2024]

PROGRAMS

848

10,812

[2014-2024]

CHECK OUTS

672,637

7,309,175

[2014-2024]

COMMUNITY IMPACT

DIGITAL RESOURCES

389,224

DOWNLOADS & VIEWS FROM ONLINE RESOURCES

OUTREACH

1,034

LOCATIONS VISITED BY BOOKMOBILES AND BIKE LIBRARY

LIBRARY EXPRESS LOCKERS

4,712

USES AT THREE LOCATIONS

Billings PUBLIC LIBRARY

LIBRARY EXPRESS LOCKERS

- Fourth Location May ‘24
- Expanded Service Area
- Public/Private Partnerships
- Funded by Library Foundation & Donors
- Ahead of Schedule
- Usage has Doubled in the Last Year
- Requires Additional Staffing

TECHNOLOGY

HOTSPOTS

513

CHECKOUTS

172,368

HOURS OF INTERNET

INTERNET

26,180

IN-PERSON SESSIONS

337,008

WI-FI SESSIONS

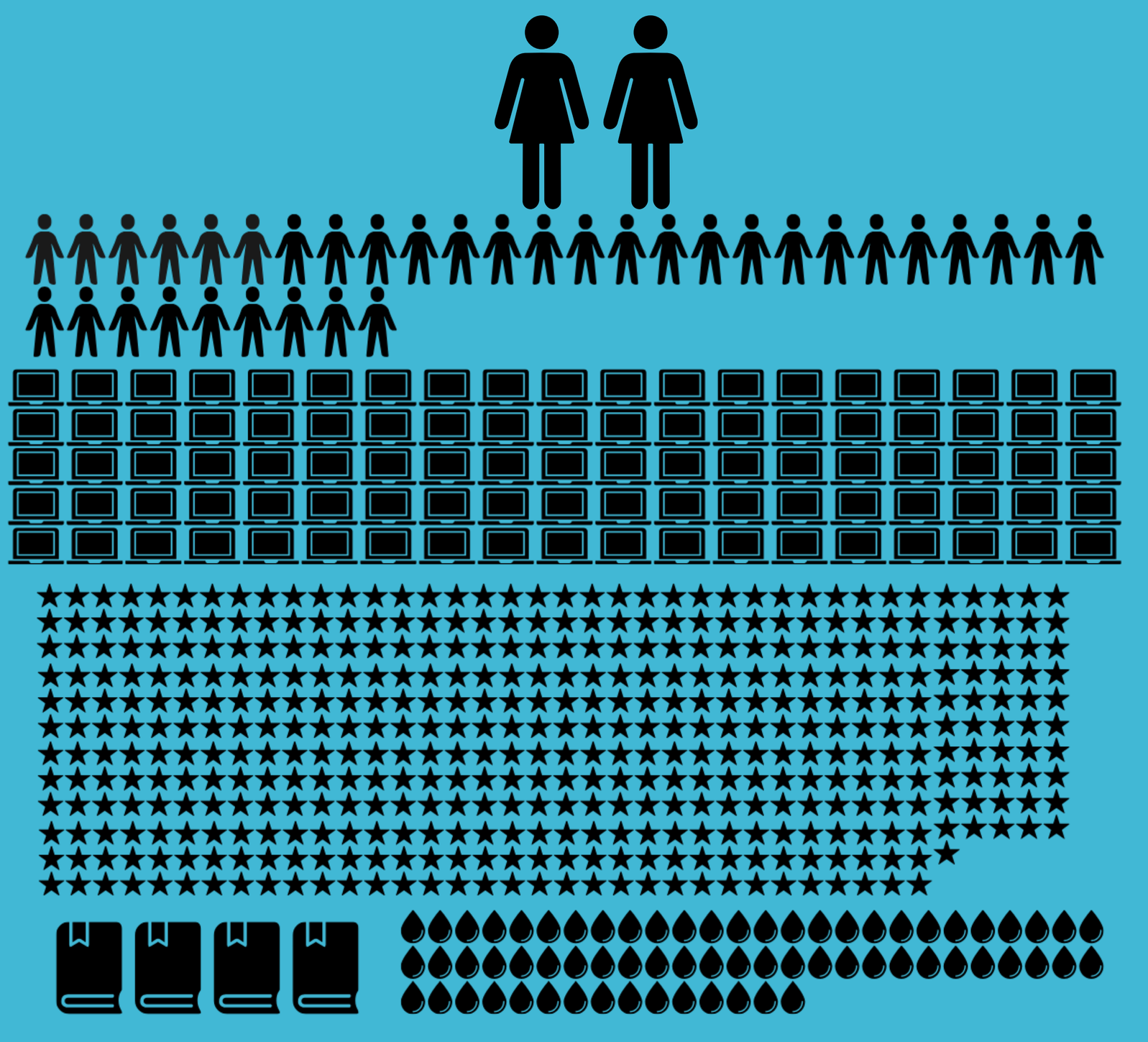
CHARGING STATIONS

1,100

USES PER MONTH

LIBRARY IT STAFF

- Two staff (one is the dept. manager)
- Daily tech support for 35 employees
- 95 public and staff PCs
- Manage 447 pieces of equipment (many are specialized e.g., AMH, RFID equipment, A/V in meeting rooms)
- 4 Library Express Lockers
- 67 new pieces of equipment will be added in FY25
- Additional Staffing is Required



CO+LAB

- Collaborative, multigenerational maker space
- Features the latest in 3D printing, VR, graphic design, A/V production tools, and a mobile demonstration kitchen.
- Equipment will also be available for checkout with the CO+LAB2Go program.
- $80,000 in grant funding for furniture and equipment

WHERE ARE WE GOING?

General Fund Administration

FY2025 Overview

City Administration

- 7 FTE (City Administration Office, City Clerk Office & Public Information Office)

- Crime Prevention Fund Grants
  - Family Justice Center
  - Nurse Family Partnership
  - Short-term Holding Facility

- Funding for digital records software
- 50% of Lobbying Contract with Thorn Run

- General Fund Budget $1,424,672
- Public Safety Crime Prevention $1,150,000

Mayor & Council

- Mayor & Council Wages
- Facility Charges for new City Hall $45,397
- Council Contingency $25,000
- Professional Organizations
  - Montana League of Cities and Towns
  - National League of Cities and Towns
  - BSED
  - Montana Infrastructure Coalition
  - Billings Chamber
  - Big Sky Passenger Rail

- General Fund Budget $396,897

Non Departmental

- General Fund Budget $32,613,811

- General Fund Insurance
- Local Government Review
- Community 7 Television
- Legislative lobbying contract (Crowley Fleck)
- Transfers to:
  - New City Hall
  - Library
  - Planning
  - Parks and Recreation
  - Public Safety

Finance Department

- 12 FTE (Accounting, Purchasing, Tax, A/P, A/R, Business License)

- General Fund Budget $2,042,499
- Debt Service Funds Budgets $5,674,193
- Equipment Replacement Funds (Copiers & Mailing) $106,771

- City Audit Contract
- Accounting Software
- IT Charges

Human Resources

- General Fund Budget $1,130,791
- Property & Liability Insurance Fund $4,294,244
- Health Insurance Fund $18,504,012

- Software
  - Employee Application & Onboarding
  - Timekeeping
  - Payroll
- IT Charges
- Employee Milestone Awards
- DOT drug testing and physicals

Municipal Court Council Presentation

PRESENTED BY JUDGE SHEILA KOLAR

City of Billings Municipal Court

Overview

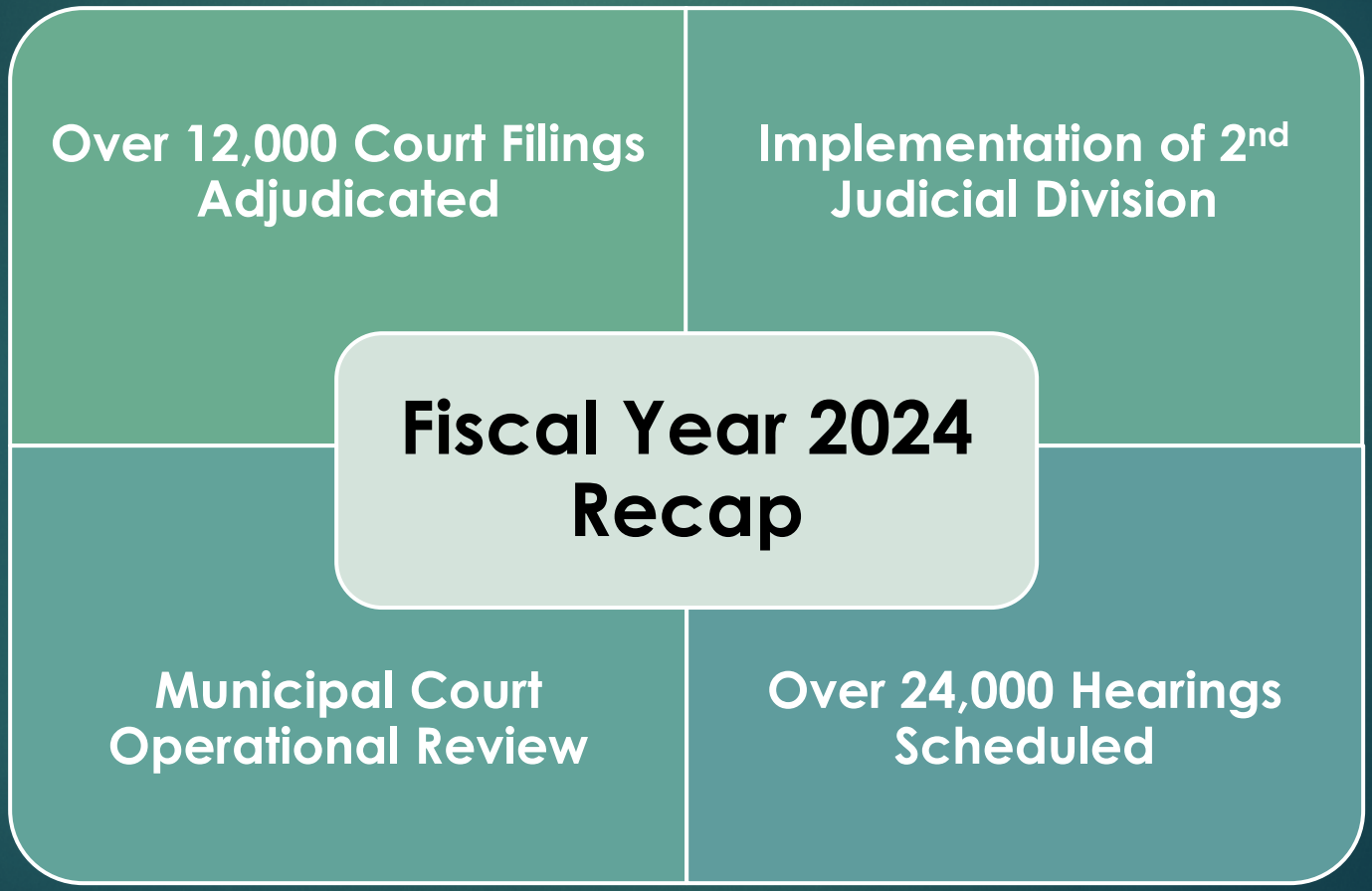
Court of record since 1996

Jurisdiction – All misdemeanor/code violations within the limits of the City of Billings

Federally funded treatment courts: Drug, DUI and Co-Occurring Treatment Courts

19 full time employees and 3 grant funded employees

City of Billings Municipal Court



City of Billings Municipal Court

Identified Fiscal Challenges:

- Arraignment Court.
- Technology Advancement.
- Failure to Appears.
- Vacancies.

City of Billings Municipal Court

CGL Implementation Overview:

Implemented

- Second Judicial Division
- Court Processes
- Court Automation
- Failure to Appear
- Stillwater Security
- Protective Orders
- Cases Involving Mental Competency

In Progress

- Court Technology
- Jail Overcrowding
- Arraignment Court
- Cases Driving Without Insurance
- Failure to Comply
- Capacity for Continuous Improvement

Justice Partners

- Criminal Justice Coordinating Committee
- Prosecution Based Diversion Programs
- Court Technology
- Family Violence

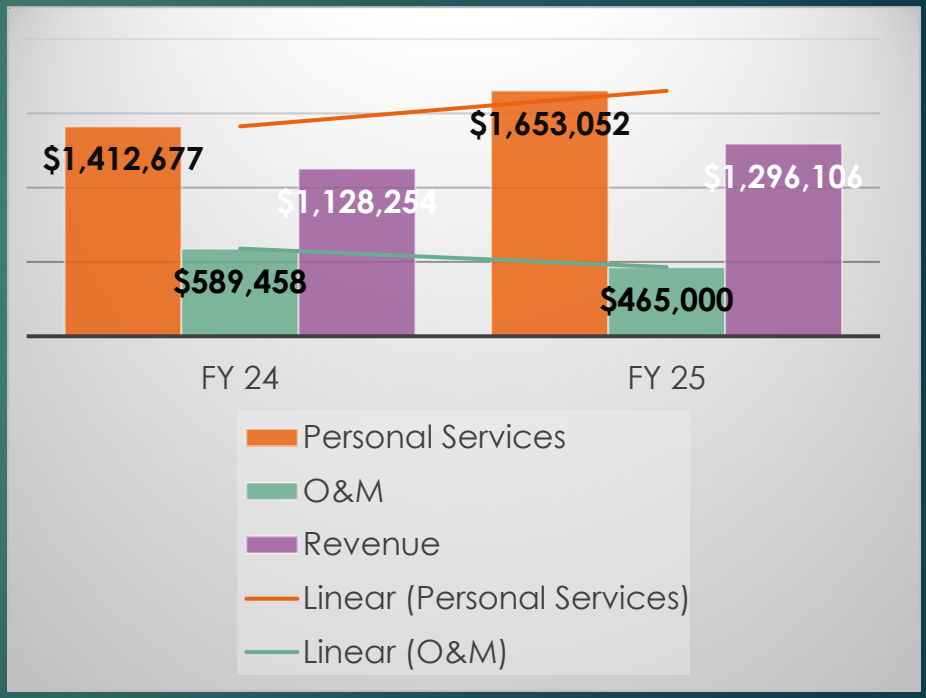
City of Billings Municipal Court

Fiscal Change

FY 24 - Court is estimated to come in 12% under budget.

FY 25 – 22% Increase personnel.

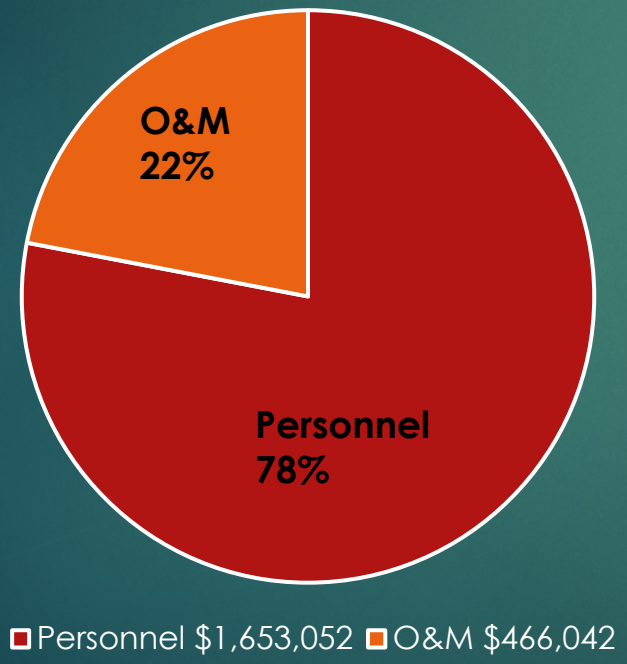
FY 25 - 20% Decrease in O&M.



City of Billings Municipal Court

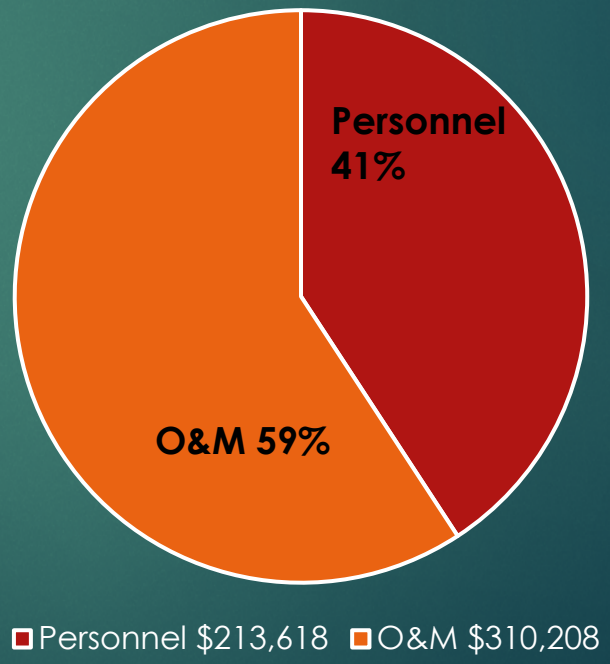
Court Budget

FY 25 $2,119,094

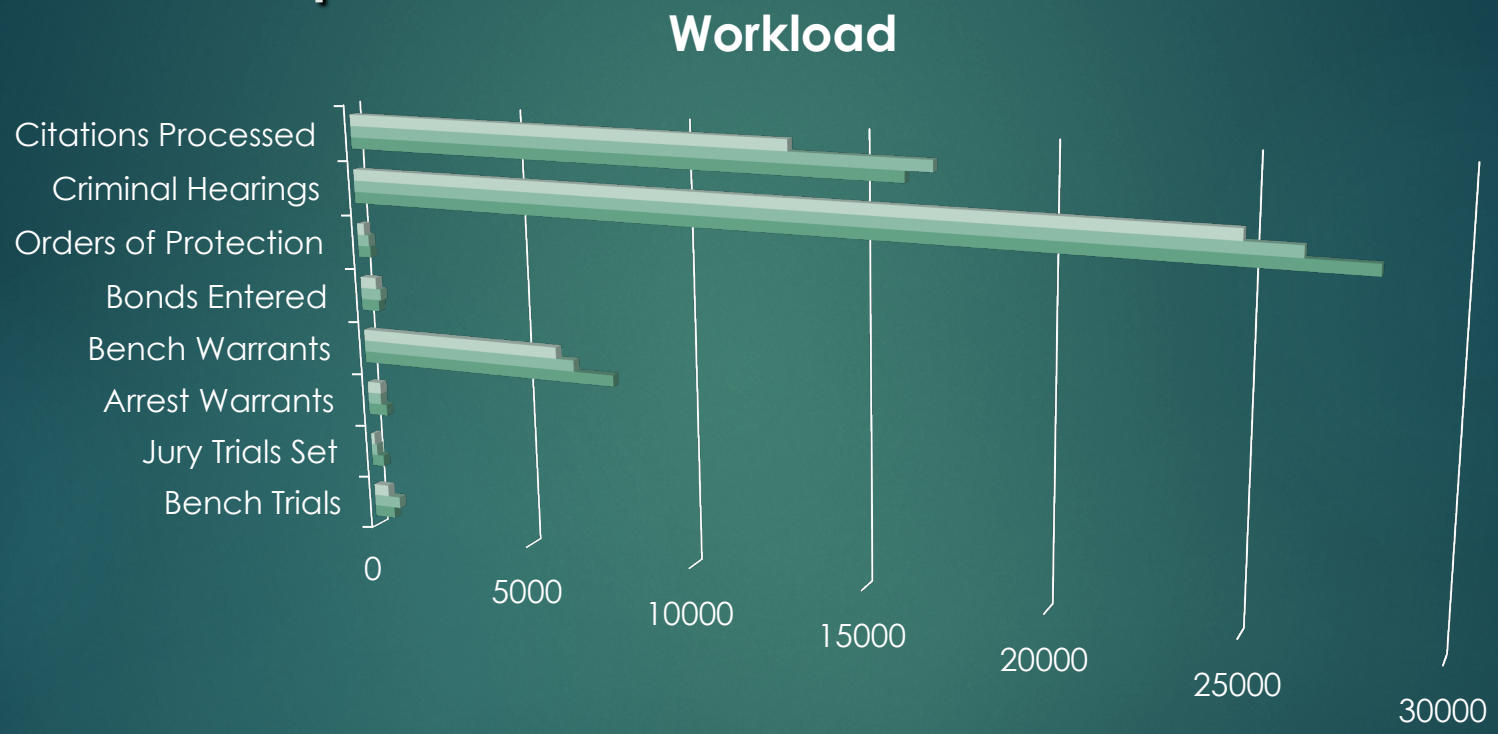


Grant Budget

FY 25 $523,826



City of Billings Municipal Court



	Bench Trials	Jury Trials Set	Arrest Warrants	Bench Warrants	Bonds Entered	Orders of Protection	Criminal Hearings	Citations Processed
FY 2024 YTD	458	115	420	6,059	489	223	24,723	12,978
FY 2023	814	172	405	6,587	622	349	26,190	16,897
FY 2022	620	372	584	7,775	548	388	28,012	16,146

FY 2024 YTD FY 2023 FY 2022

City of Billings Municipal Court

Co-Occurring Court 2019 - 2024

- 23 Graduates
- 18% Recidivism Rate
- 18-month average length of program

DUI Court 2019-2024

- 66 Graduates
- 4% Recidivism Rate
- 18-month program, on average

Drug Court 2019 - 2024

- 16 Graduates
- 14% Recidivism Rate
- 18-month program, on average

The most common responses for the benefits of the program were: “teaching me how to be held accountable” “stability I needed to get sober” “the support team and positive motivations they provide.”

City of Billings
Municipal Court

Q & A

AVIATION & TRANSIT DEPARTMENT

FY 2025 BUDGET

BILLINGS MET TRANSIT

BILLINGS LOGAN INTERNATIONAL AIRPORT

AIRPORT ACCOMPLISHMENTS

- Error Free Federal Aviation Administration Inspection.
- Completing the Final Phases of the Terminal Remodel and Expansion Project and opened the New Lobby.
- Received $1 million Air Service Development Grant From USDOT.
- Successfully hosted the 2023 State Aviation Conference and Yellowstone International Airshow.

AIRPORT CHALLENGES

- Lack of Commercial Service Flights/Seats and Continued Higher Air Fares.
- Increased Cost of Doing Business Due to Economy.
- Airlines Customer Service Complaints Due to Issues and Staffing Shortages.
- Ongoing Airport Staffing Vacancies Due to Low Wages, Lack of Interest, and Unqualified Candidates.
- The Airport May Have to Begin Screening Employees Which Will Cost the Airport an Additional $250,000.

AIR SERVICE DEVELOPMENT EFFORTS

Terminal Expansion Project

- Improved Facilities for Existing Air Service Providers
- Increased Capacity for Additional Air Service

Outreach

- Air Service Development Conferences
- Air Carrier Headquarters Visits

SCASD Grant

- Small Community Air Service Development Grant to Incentivize Additional Air Service

Montana Air Service Rendezvous Will Take Place in Billings on August 20 and 21, 2024

AIRPORT ENPLANEMENTS

	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024
TOTALS	248,597	384,070	395,619	427,843	463,276

NUMBERS IN GREEN ARE ESTIMATE

AIR CARGO (Pounds)

	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024
Landed Weight	517,340,932	571,068,860	543,269,518	519,508,325	496,785,031
Freight (Pounds)	112,480,703	100,403,850	93,701,084	77,816,344	66,822,174

AIRPORT OPERATING REVENUES

	FY 24	FY 25
Concessions	$5,483,355	$5,597,373
Land/Building Leases	2,084,028	2,119,168
Airlines	2,647,990	3,970,589
Other	760,231	795,049
TOTAL	$10,975,604	$12,482,179

Airport Concessions

	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024 Est
Food & Beverage	$159,874	$170,362	$108,084	$226,605	$201,587	$263,356
Gift Shop	178,059	126,626	*44,802	*40,419	238,532	283,220
Parking	2,411,310	1,858,712	1,337,569	2,244,941	2,619,780	2,837,307
Car Rental	2,055,730	1,617,238	1,626,420	2,200,689	2,199,418	2,426,274
Totals	4,804,972	3,772,939	3,116,875	4,712,654	5,259,317	5,810,158

*Gift shop was operating in a temporary location in the Great Room during the Terminal Expansion Project.

AIRPORT NON OPERATING REVENUES

	FY24	FY25
ARPA Funds	$1,899,891	$1,600,000
Interest Income	241,485	520,000
Refunds/Reimbursements	192,300	228,480
TOTALS	$2,333,676	$2,348,480

AIRPORT OPERATING EXPENSES

	FY 24	FY 25
Administration	$2,056,570	$2,679,067
Marketing	128,371	127,511
Building Maintenance	2,484,575	2,625,420
Airfield Operations/ARFF	2,925,478	2,991,351
Airport Police	1,018,277	1,155,860
QTA / Business Park	594,685	553,553
TOTAL	$9,207,956	$10,132,762

AIRPORT CAPITAL REVENUES

	FY 25
Federal Grants (AIP)	$11,710,000
Passenger Facility Charges (PFC)	1,400,000
Customer Facility Charges (CFC)	750,000
TOTAL	$14,034,894

AIRPORT EXPENSES COVERED BY GRANTS

Airport Access Road Rehab – Overlook Drive	$635,000
Pavement Condition Report	75,000
Runway 7/25 Improvements	11,000,000
Personnel Expenses (Paid with COVID Relief Funds-ARPA)	1,600,000
TOTAL	$13,310,000

AIRPORT REVENUE FUNDED PROJECTS

	FY 25
Airfield Painting (FAA Required)	$35,000
Airfield Software Management Program	50,000
DEF – Diesel Exhaust Fluid Bulk Tank	15,000
Plane Skate – (Recovery device for moving disabled aircraft off of the runway)	75,000
Westend Water Line Improvements for Commercial Development	253,086
Compact Vertical Man Lift to Reach New Higher Ceilings	20,000
Tasers for Airport Police Officers	25,000
Airport Access Road – Overlook Drive	565,000
Airport Police Vehicle 4 X 4 SUV	45,812
Pavement Condition Report (PFC Funds)	8,333
Runway 7/25 Improvements (PFC Funds)	3,100,000
Two Fire Trucks (PFC Funds)	2,000,000
TOTAL	$6,192,231

FY 25 AIRPORT BUDGET TOTALS

Total Revenues	$28,980,329
Total Expenditures	$29,994,169
Projected Cash decrease	$(1,013,840)

AIRPORT COVID RELIEF FUNDS

	Capital	Operating	Remaining
CARES Act	$7,970,216	$4,750,795	- 0 -
CRRSA Act	- 0 -	$3,543,629	- 0 -
ARPA Act	- 0 -	$6,142,967	$1,600,000

TERMINAL PROJECT FUNDING

AIP Grant/PFC Funds	$43,700,000
Local Share Match	2,010,000
Local Funds/Non-Eligible	4,680,000
Local Funds	9,610,000
TOTAL COSTS	$60,000,000

COMPLETED

FY 26 – 30 Budget Requests

- Complete Capital Improvement Projects identified on the 5-year CIP Plan.
  https://www.billingsmt.gov/DocumentCenter/View/50843/FY25-FY29-Approved-CIP-v1

- Begin Implementing Master Plan Capital Project Recommendations.

- Personnel Requests
  - Reclassify ten positions and adjust the pay due to increased responsibilities.
  - Add one position each year to increase the number of Building Maintenance Mechanics and Custodians to maintain the additional terminal space and provide additional staff to cover longer hours of Airport operation.

- Add Consultant Contract for Airport Governance Study.

THANK YOU!

QUESTIONS?

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CELEBRATING
BILLINGS
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MET
TRANSIT
2023
50 YEARS

TRANSIT ACHIEVEMENTS

- Full fixed-route system overhaul including 30-minute service across City, 15-minute Downtown Circulator, 455+ bus stops, 90 minutes additional service daily, overall increased frequency by eliminating long layovers. Fixed route ridership grew an average of 10% per month since system overhaul.

- Added technology systems including Ticket Vending Machines, Passio fixed-route dispatching and tracking software, and UMO Digital Fare trip planning features.

TRANSIT ACHIEVEMENTS CONT.

- Completed the Federal Transit Administration Triennial Review (3-year audit) process with only three (3) findings out of a possible 380.
- Significantly expanded MET's training program:
  - Entry Level Driver Training
  - CDL Testing
  - Dedicated training staff
  - Installed bus simulator
- Significantly expanded advertising program including the addition of multiple fully wrapped buses.

Federal Transit Administration

TRANSIT ACHIEVEMENTS CONT.

- Took delivery of four (4) diesel powered replacement transit buses.
- Awarded bid and began construction process for the METroplex expansion and remodel project to support expanded operations, dedicated training space, and improved meeting/conference space.

- Began process of installing electric charging infrastructure in support of electric buses to be delivered Q3 2024.
- Celebrated 50 years of service!

TRANSIT CHALLENGES

- Maintaining full driver staffing in competition with private CDL operations.
- Meeting demands for improved transit infrastructure and on-street amenities.
- Meeting demands of a growing and expanding community with very limited local funding sources.
- Meeting significantly increasing demand for ADA paratransit service as the population ages and Billings grows.
- Attracting new riders and choice riders.
- Meeting ever changing federal regulations and requirements.

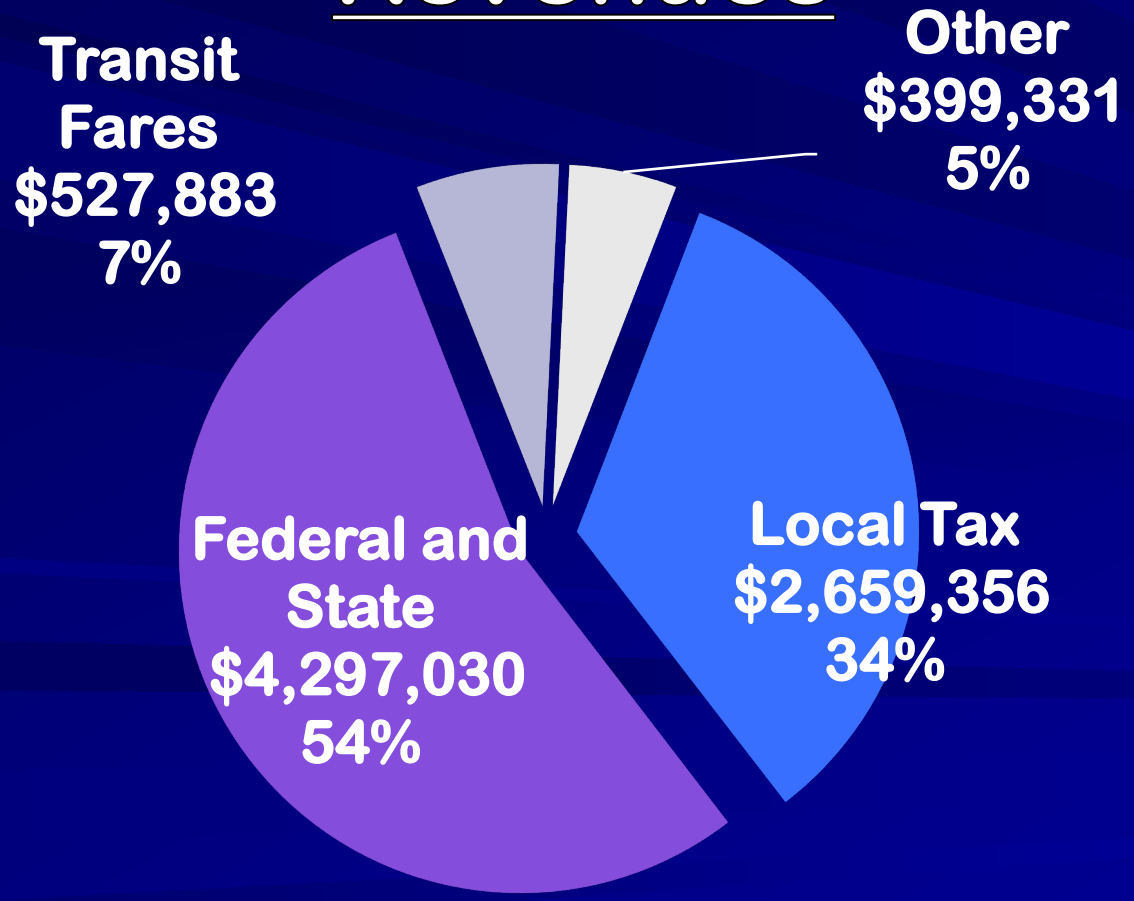
	MET TRANSIT TOTAL RIDERSHIP						
	2021	2022	% Growth Year to Year	2023	% Growth Year to Year	2024	% Growth Year to Year
January	26,209	27,827	6.17%	33,830	21.57%	36,293	7.28%
February	26,301	28,397	7.97%	31,438	10.71%	37,590	19.57%
March	30,926	32,240	4.25%	35,329	9.60%	38,581	9.20%
April	29,600	29,006	-2.01%	30,727	5.93%	39,628	41.95%
May	26,746	30,190	12.88%	32,950	9.14%	36,410	10.50%
June	23,036	25,180	9.31%	24,402	-3.09%	26,964	10.50%
July	21,722	21,823	0.46%	23,440	7.41%	25,901	10.50%
August	23,836	28,379	19.06%	30,162	6.28%	33,329	10.50%
September	31,108	34,368	10.48%	32,416	-5.68%	35,820	10.50%
October	29,997	33,016	10.06%	33,398	1.16%	36,905	10.50%
November	29,768	31,886	7.12%	34,420	7.96%	38,034	10.50%
December	28,234	29,440	4.27%	32,878	11.68%	36,330	10.50%
TOTALS	327,483	351,752	7.41%	377,413	6.89%	421,784	11.7%

*Highlighted text indicates projections based on average growth for current fiscal year.

TRANSIT FY24 PROJECTED OPERATING BUDGET

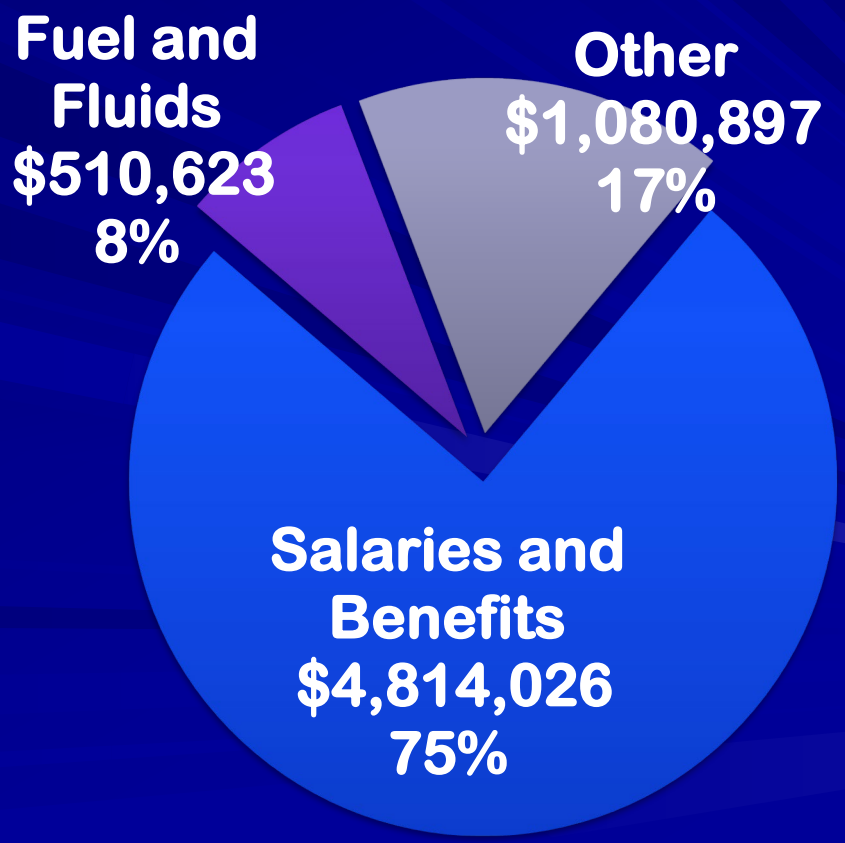
Budgeted	$7,173,461
Projected	$7,883,600

Revenues



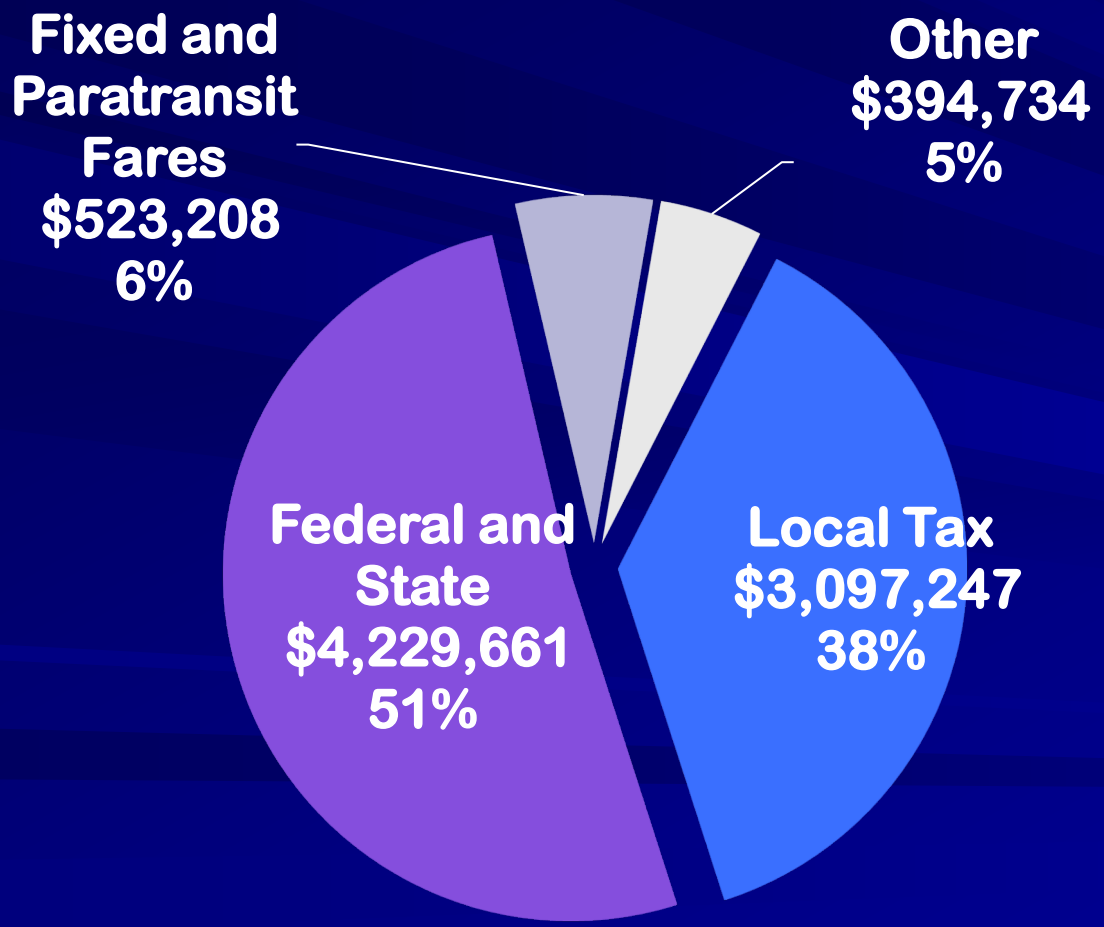
Budgeted	$6,869,329
Projected	$6,405,546

Expenditures

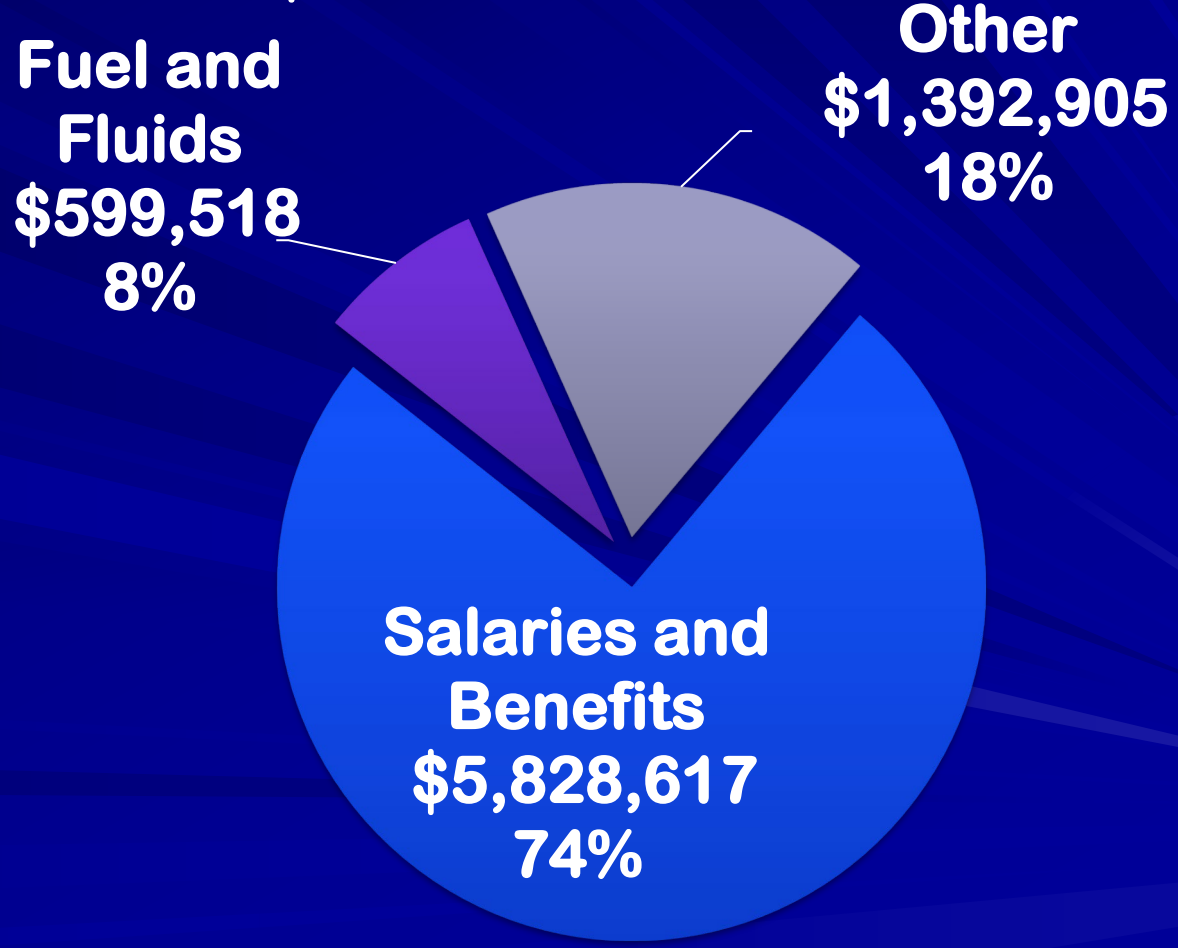


TRANSIT FY25 OPERATING BUDGET

Revenues
$8,244,850



Expenditures
$7,821,040



OPERATING EXPENDITURES BY DIVISION

	FY24 Proj	FY25
Administration	$692,323	$848,112
Fixed-Route	$2,996,588	$3,508,304
Building Maintenance	$418,935	$572,205
Fleet	$1,098,328	$1,296,489
Marketing	$106,365	$158,809
Paratransit	$1,068,166	$1,395,821
Transfer Centers	$24,841	$41,300
TOTAL	$6,405,546	$7,821,040

TRANSIT FY 25 OPERATIONS TOTALS

Operating Revenues*	$8,244,850
Operating Expenditures	$7,821,040
Operating Revenues Over Expenditures	$423,810

*includes prior year anticipated carryover of $350,000 from federal apportionments; revenue over expenditure without carryover is ***$73,810***

TRANSIT CAPITAL GRANTS

	FY25
FTA Capital Grant Revenue*	$251,400
Local	$517,400
TOTAL	$769,000

*amount is subject change to due to legislative funding delays at the federal level

TRANSIT CAPITAL PROJECTS

	FY25
Bus Wash Refurbishment/Replacement*	$250,000
Transfer Center Security Cameras	$160,000
Two (2) Paratransit Replacement Vans	$244,000
Replacement Service Vehicle	$40,000
Bus Stop Improvements	$25,000
Remodel Furniture/Fixtures/Equipment	$50,000
TOTAL	$769,000

**moved from FY26 in CIP*

3 ADDITIONAL FULL-TIME EMPLOYEE REQUESTS FOR FY25

- One (1) Transit Operator and One (1) Transit Customer Service Dispatcher:
  - Additional paratransit service is needed on weekdays due to increasing demand; 7% growth compared to prior year since system overhaul.
  - Federal regulations do not allow for trip denials on paratransit service; MET Transit is currently experiencing approximately 30 denials per month (1-2 daily) due to capacity constraints.
  - Additional customer service and dispatching is needed due to increased service hours and paratransit scheduling demand. 4 positions currently cover all operational hours 5AM – 8PM Mon – Fri, 8AM – 6PM on Sat as well as answer an average of 160 daily calls to schedule, sell passes, answer questions, etc.
  - Anticipated cost: Dispatcher = $64,922, Operator = $66,930.

3 ADDITIONAL FULL-TIME EMPLOYEE REQUESTS CONT…

- One (1) Transit Facilities Service Worker:
  - Additional maintenance support for recently added designated bus stop locations (456); required to maintain each location and related amenities, bench and shelter advertising program, snow removal, assist with ADA updates and requirements.
  - Maintenance of current existing facility property including 5+ acres of grounds including transfer center locations, the 45,000 sq ft METroplex facility, and the two transfer center buildings.
  - MET currently has two (2) facility maintenance positions and outsources bus cleaning.
  - Anticipated cost: $73,662.
- Total Anticipated Cost for 3 Additional FTEs = $204,152.

FY 26 – 30 Anticipated Budget Requests

- Complete Projects identified in CIP, ERP, and TIP including amenities at Transfer Centers, Bus Stop Improvements, replacement Paratransit Vehicles and assess additional projects to support the move to alternate propulsion systems.

- Contract with consultants for:
  - Transit Sustainability and Funding Study to determine methods to fund transit at appropriate levels moving forward (currently programmed)
  - Updated 5-year Transit Development Plan; assess rapid heights to west route.

- Implement additional fixed-route and paratransit service for high usage areas.

- Personnel Requests
  - Reclassify multiple positions with increased responsibilities and requirements.
  - Add specialty positions supporting procurement, grant management, and ADA/paratransit.
  - Add 2+ facility maintenance positions (bus stops and expanded facility).
  - Add 6+ operators and a Road Supervisor to support expanded service.

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MET
TRANSIT