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, fifth floor of City Hall, 316 N. 26th 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
316 N. 26th Street, 5th Floor

MAY 19, 2025

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. **FY2026 Budget Overview.**

   -Public Comment

2. **FY2026 Departmental Budget Presentations.**

   - Human Resources
   - Legal
   - Public Works
   - Downtown Business Improvement District

   -Public Comment

HIGHLIGHT UPCOMING AGENDA ITEMS OF COUNCIL INTEREST:

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.

City Council Work Session

Date: 05/19/2025
Title: FY26 City of Billings 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 FY26 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 FY26 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. Due to the significant changes in property tax legislation, it is recommended that a preliminary budget be adopted in June and final budget adoption occur in August after final property values are known. The budget overview will occur on Monday, May 19th followed by presentations from departments on May 20, June 2, and June 3.

The proposed budget summary found beginning on page 1 of the proposed budget provides a comprehensive overview of the proposed FY26 budget. The entire budget is attached and is also available to the public online at www.billingsmt.gov/finance.

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, with the option of doing final budget adoption in August. The current proposed budget for FY26 is $437,947,107. A summary can be found on pages 1-11 of the attached budget proposal.

	FY26 Proposed Budget	FY25 Adopted Budget
Personal Services	123,514,741	118,773,439
Operations & Maintenance	127,009,107	126,646,165
Capital	125,489,696	170,719,720
Debt Service	25,711,032	24,319,375
Interfund Transfers	36,222,531	39,175,728
Total City Budget	**437,947,107**	**479,634,427**

SUMMARY

Attachments

FY2026 City of Billings Budget Overview
FY2026 Proposed Budget Presentation
FY2026 Proposed Budget

May 15, 2024

Honorable Mayor and City Council Members:

It is a privilege to present the City of Billings Fiscal Year 2026 (FY26) Proposed Operating and Capital budget. The effective date of this budget is July 1, 2025, and runs through June 30, 2026. 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.

This year the Montana State legislature has been in session, with a primary goal of property tax reform for the State of Montana. This has created challenges with respect to our approach to balancing the budget. Multiple property tax bills were proposed, with varying impact on the City of Billings. As the process in Helena wrapped up, it was clear the impact on Billings tax base would be significant.

Both House Bill 231 and Senate Bill 542 were the bills passed by the legislature and transmitted to the Governor to provide residential property tax relief in Montana. The result of these bills will significantly reduce the taxable value of residential property, making those properties a smaller portion of the overall tax base. As such, the value of Billings tax base is projected to decline by ~16% in FY26. The bills require that the City of Billings adjust its mill cap provided in the Charter, and levy the number of mills needed in FY26 to generate the same tax amount assessed in FY25.

The current budget is built based upon the assumption that there were no changes to the property tax revenue in FY26 relative to the FY25 property tax revenue.

ACCOMPLISHMENTS IN FY25

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:

- Moved all departments into New City Hall
- Increased ridership on MET Transit (30%+) and airport passengers (10%+)
- Completed updates to the City Subdivision Regulations
- Successfully implemented a Graffiti Abatement Program on City owned property
- Adopted 2025-2029 Consolidated Plan and FY26 Annual Action Plan for HUD Program
- Approved Public Participation Plan and formation of Interim Planning Commission for MT Land Use Planning Act Implementation
- Completed CPTED improvements in North Park with combined CDBG, Parks, and City Council funding allocations
- Completed design of Amend Park Rec Campus, and began construction
- Completed Parking Garage Condition Audit and Repairs
- Executed agreement with FIB for sale of City Hall Tax Credits
- Cemetery projects
    - Completed construction of cemetery cold storage
    - Replaced 37 destroyed Veteran headstones
    - Placed 12 protective flowerpots along Central Ave
- Parks projects
    - Castle Rock Park Bathrooms
    - Sacagawea Playground
    - Coulson Park Trails & Shelter

    - Grandview Park sprinkler automation
    - High Sierra dog park shelter
    - Dehler Park Veterans Memorial
    - Pump upgrades at Optimist & South Park
- Recreation Projects
    - Rose Pool Spray Feature Replacement
- 241 New Single-Family Homes were completed
- 486 Other Dwelling Units Completed
- Total permits valued at over $427 million were issued in calendar year 2024
- Completed and implemented updated stormwater program
- Started Two-way conversion downtown
- Completed gas collection and treatment projects at the landfill for air quality compliance
- Started West End reservoir construction

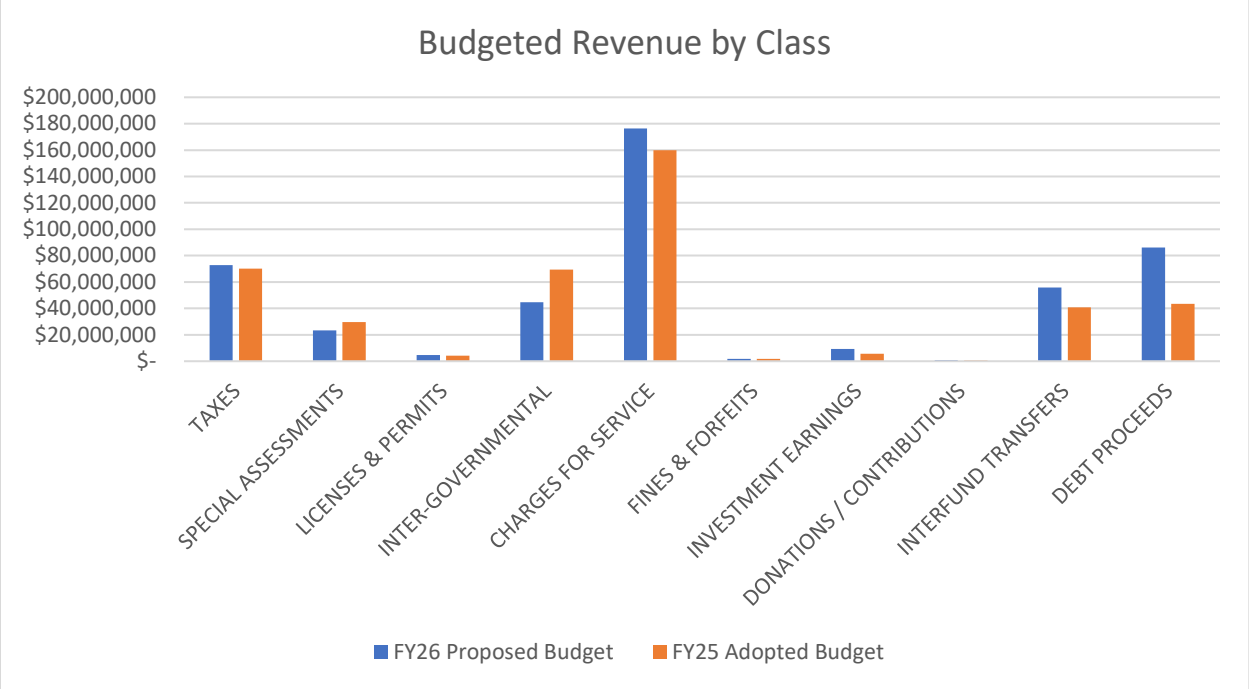
City Council Adopted Goals and Objectives

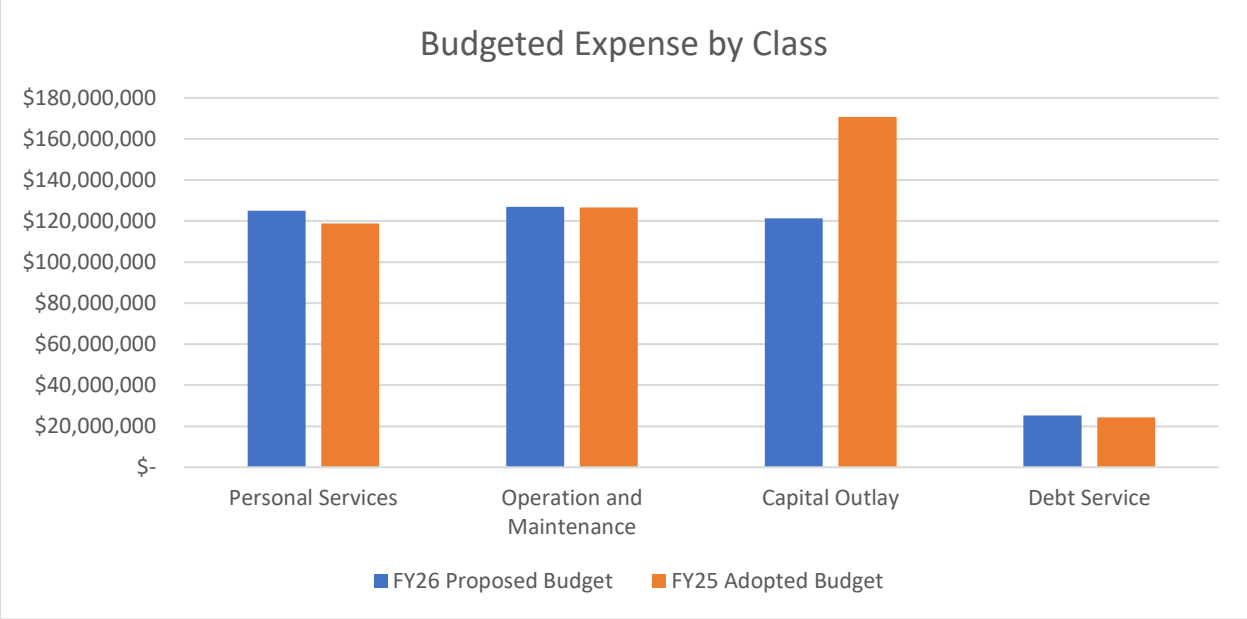
- **Improve the safety of Billings for all citizens ($73.1 million)**
    - Continued support for the Family Justice Center
    - Final payment to the Yellowstone County for the Short-term Hold Facility
    - Increased DV training for officers
    - Implement proactive nuisance property abatement procedures
    - Continue the graffiti reduction program
    - Continue design of Safe Routes to School projects
    - Develop successful Crisis Response Units with new partner
- **Sustain and Upgrade Critical Infrastructure ($122.6 million)**
    - Begin Airport Terminal Landside Reconstruction (Ticket Counters and Baggage Claim)
    - Complete Airport Master Plan
    - Expand passenger surface parking area while developing plans for a parking structure at the airport
- **Provide Exceptional Educational, Recreational, and Cultural Services and Amenities ($7.1 million)**
    - Construct a Recreation Center near Amend Park
    - Explore expansion of South TIF District to facilitate rebuild of South Park Pool and other improvements in the area
    - Maximize parks assets useful life through focused maintenance
    - Increase participation in recreation programs
- **Foster Economic Vibrancy through Quality Designed Neighborhoods and Business Districts ($2.6 million)**
    - Completing Neighborhood plans and hire a neighborhood planner
    - Develop land use plan and future land use map of Billings
    - Improve multi-modal transportation system
- **Cultivate a High-Performance Organization**
    - Improve cross departmental communications, through establishment of the HPO team with bi-monthly meetings
    - Strengthen citizen trust through effective communication and transparency
    - Digitize records for proper storage, organization, and retrieval
    - Financially support local government review

THE FY26 PROPOSED BUDGET

The FY26 proposed budget is funded by estimated revenues totaling $456.5 million. This includes increases in limited special assessments for storm sewer, some small special districts, and issuance of debt for continued work on the Westend Reservoir, South TIF Rec Center, and Storm Sewer projects.

The proposed FY26 budget for the City of Billings contains operating and capital expenses totaling $437.9 million, a decrease of $44 million from the prior year. The decrease is due to prior year capital investments are not occurring, and do not reflect in the FY26 budget. There are increases found in Personal Services for estimated salary and wage adjustments, some additional staffing requests, and an estimated increase in health insurance costs. Operation and Maintenance increases for FY26 are rather minimal for this fiscal year.





CAPITAL INVESTMENTS

Storm Sewer – The FY26 budget contains significant investments in our Stormwater infrastructure. Projects include construction on west end trunk storm drain mains.

Transportation Network – The FY26 budget includes funding for improvements to 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 $22 million for FY26. All projects are funded by Airport revenues and federal grants. Projects include ticket counter remodel, storm water improvements, and hanger development.

Park Improvements and Replacements – The FY26 budget includes $29 million for construction on the Amend Park Rec Center Project. This project began in FY25, but was not included in the budget.

NEW PERSONNEL IN FY26

The FY26 budget contains costs for an additional 7 FTE's. 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 FY26

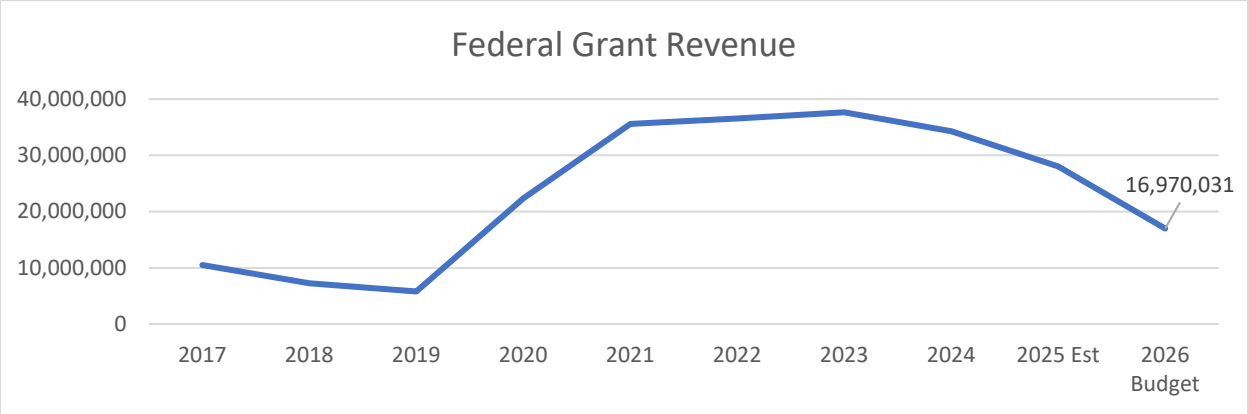
Fund	Department/Division	# of Positions	Position
Public Safety	Police	**1**	DUI Officer
Public Safety	Police	**1**	Patrol (Court Officer)
Public Works	Storm	**3**	Equip Operator
Public Works	Solid Waste	**1**	Equip Operator (yard waste)
Public Works/IT	Admin	**1**	IT Specialist
	Total Additional FTE	**7**	

SPECIAL ASSESSMENTS

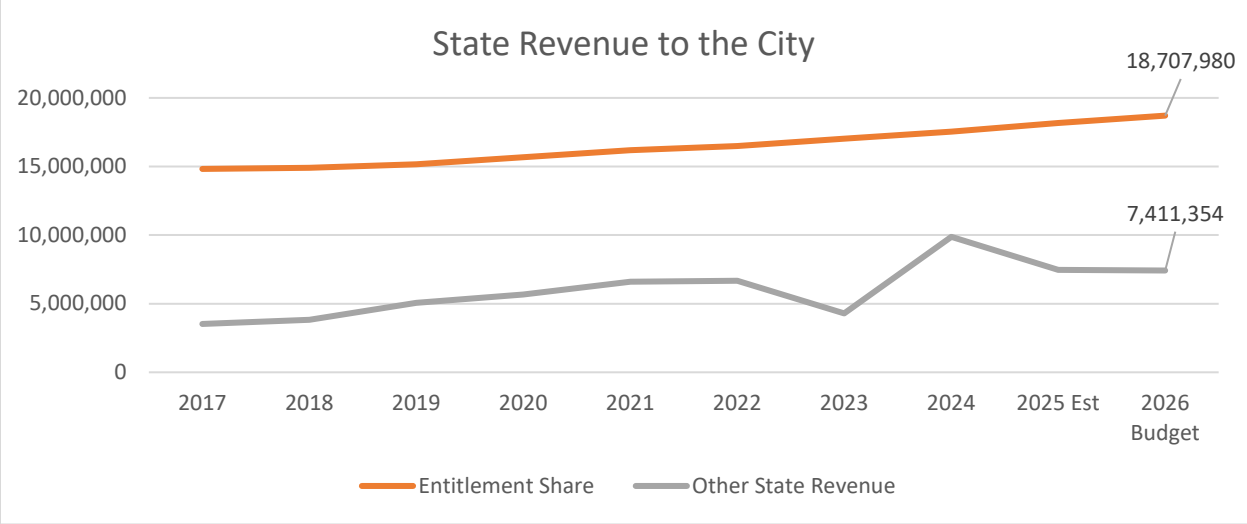
The City of Billings has multiple special assessment districts. Some are City-wide, while others are for small districts, for varied purposes. These districts are used to fund maintenance and operations of amenities that benefit the individual parcel. Some examples of districts are Park Maintenance Districts, 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 these costs. Additionally, the Parks Department is recommending to begin assessing and accumulating funds for replacement of equipment within certain PMDs, as such some PMDs are recommended to be increased from 0% to 110%, depending upon the need. Overall increase in PMDs is recommended at 14%.

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 been reducing towards pre-pandemic levels, and is projected to continue to decline as an overall share of the City's budget. The revenue from other governments can be found in the budget under the category "Intergovernmental". For FY26, the City is budgeting $46 million in intergovernmental revenue. This is a decrease of $22M over the FY25 budget. The decrease is largely a result of one-time grants received in the prior year in the Water fund and Trail Fund. For FY26 the Federal revenues budgeted are $16 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 FY26, the growth rate in entitlement share will be 2.9%, or $535k. The City of Billings uses entitlement share to fund General Fund, Public Safety, Library, Transit, and Street/Traffic Operating. The total State Entitlement share for FY26 will be $18.7 million. Other State revenue includes $4.5 million of Gas Tax, $1.1 million for 9-1-1, and $1.8 million in combined other grant funds for Transit, Legal, Police, Fire and Library.



PROPERTY TAX REVENUE

In 2023, across the State of Montana, we experienced historically large increases in residential property tax values. As a result of this large increase in residential property values, and the resulting increasing tax burden that residence experienced, the State of Montana legislature and the Governor endeavored to provide property tax relief in 2025.

The legislature passed both House Bill 231 and Senate Bill 542, which will reduce the taxable value of primary residences in Montana, when fully implemented. According to the Montana Department of Revenue, the City of Billings will realize a decrease in the taxable value by 16%. Had this change in taxable values not been implemented, the City of Billings would have likely seen an estimated increase in the taxable value of 10.5%. The City of Billings, through this legislation, shall levy the number of mills in FY26 that will generate the same tax revenue assessed in FY25 for those sections that are limited by the City of Billings Charter. As such, we do not expect any increase or decrease in the amount of property tax collected at the City.

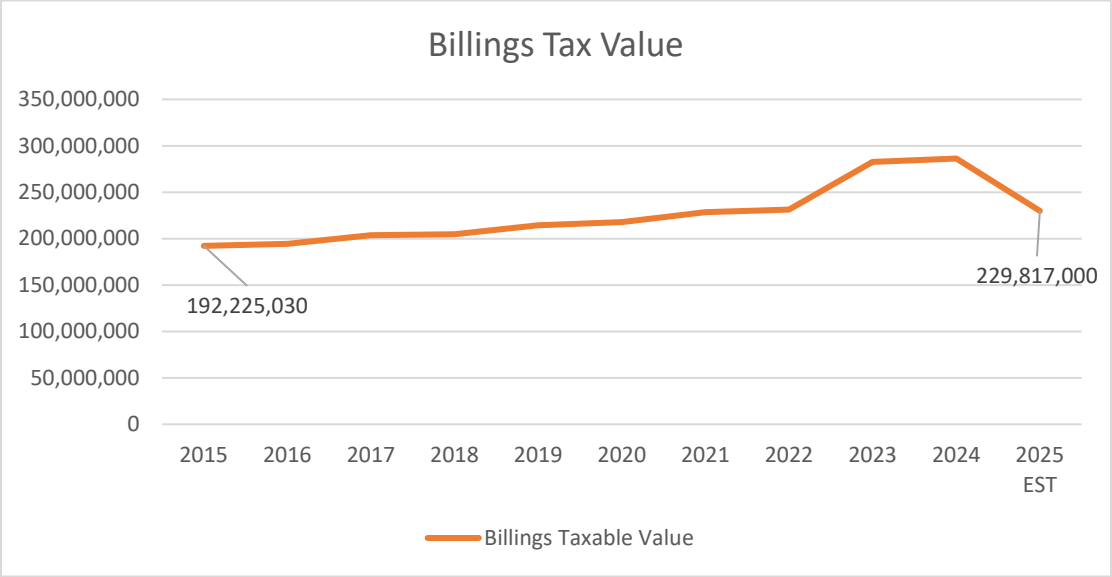
The projected number of mills needed, under the requirements of this new law will require the City to levy 247.23 mills. In FY25, the City levied 207.37 mills. Actual change in the tax base will not be known until August. As such, the actual number of mills required to fund the budget at the same level as FY25 will not be known until August as well. The mills required to be levied by the State legislation will result in the City of Billings levying approximately 37.45 mills more than the total authorized amount within the City of Billings Charter.

Based upon the estimated mills, the annual property tax on a median home, projected to be valued at $350,000, will be $657.63. This is a decrease of $205.73 per year from FY25.

Number of Mills		
	FY2026	**FY2025**
General	87.70	73.63
Public Safety	134.98	113.43
Library	5.93	4.98
Transit	11.84	9.95
GO Bonds	6.78	5.38
Total Mills	247.23	207.37

Median Home Property Taxes			
	FY26	**FY25**	**Change**
General	$ 233.28	$ 306.55	$ (73.27)
Public Safety	359.05	472.25	(113.21)
Library	15.77	20.73	(4.96)
Transit	31.49	41.43	(9.93)
General Obligation	18.03	22.40	(4.36)
Median Home Property Tax	$ 657.63	$ 863.36	$ 205.73)

Over the past 9 years, the City of Billings' tax base has grown at an average rate of 5.4% 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 than linear. While we do not know what changes will occur from the new legislation, we do expect that future property tax value changes to follow historical trends.



Projected total tax revenue in FY26 will be identical to that which was billed in FY25, with the exception of the General Obligation debt payments, which must levy sufficient tax revenue to pay the required debt payment.

Total Tax Revenue

	FY26 Budget	FY25 Billed	Inc/(Dec)
General Fund	$ 19,851,888	$ 19,851,888	$ 0
Library	1,341,378	1,341,378	0
Transit	2,680,062	2,680,062	0
Public Safety	30,016,655	30,016,655	0
PS Crime Prevention	536,013	536,013	0
GO Library	767,393	703,008	64,385
GO Ballpark	767,393	746,103	21,290
Total Tax Revenue	$ 55,960,781	$ 55,875,106	$ 85,674

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 FY26. 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 $536k 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 $1,058,631 in FY26.

GENERAL & PUBLIC SAFETY FUNDS (GFPS)

For FY26, we are assuming a growth in tax revenue of 0% in the General & Public Safety Funds. Other revenue in the GFPS funds, which make up about 34% of total revenue is estimated to generate an additional $1.7 million in revenue. This is a function of reallocating the State Entitlement Shares from the Library, Transit, and Street/Traffic funds to the Public Safety Fund. Additionally, the overhead cost allocation charges to departments increased over the prior year, and estimated costs for the BUFSA charge to the County.

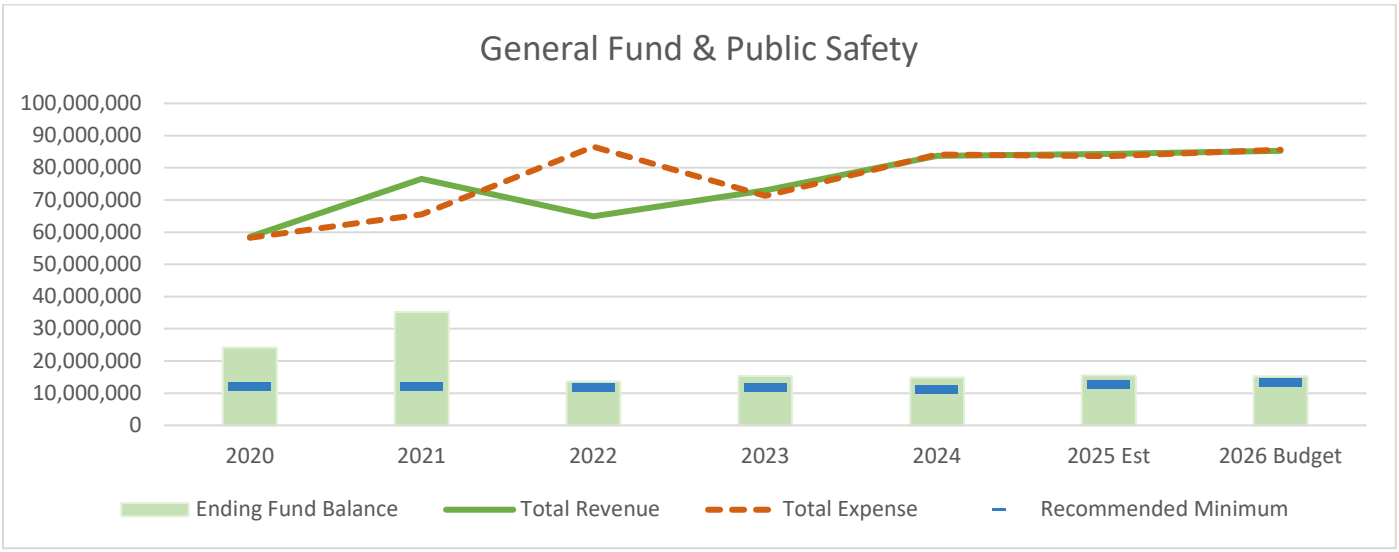
The FY26 budget estimates an ending fund balance that is $1.9 million higher than the recommended minimum reserve of $13.3 million. This is a result of estimated expenses in FY25 not occurring and rolling the budget savings into General Fund reserves.

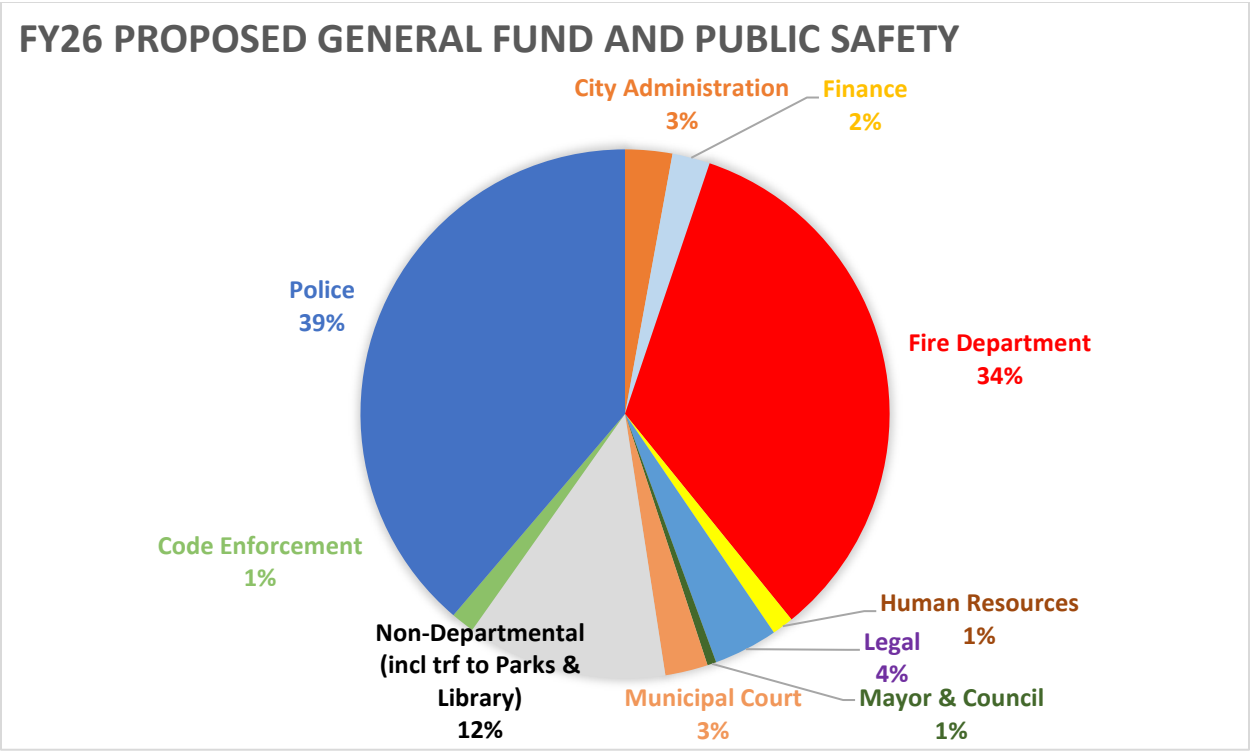
The transfer to the Parks Department, which is entirely out of the General Fund after the change was made in FY25, is recommended to decrease by $479k compared to FY25. For FY26, the estimated transfer to PRPL is $7.03 million. This reduction is recommended to help balance the budget resulting from no new tax revenue and offset increases elsewhere.

Revenue By Class

GFPS Revenue By Class	FY26 Proposed Budget	FY25 Adopted Budget	Budgeted Revenue Change
Taxes	$ 55,204,208	$ 55,166,266	37,942
Charge for Service	7,487,409	6,961,630	525,779
Fines And Forfeitures	1,338,400	1,345,946	-7,546
Intergovernmental	18,839,604	17,865,011	974,593
Investment Earnings	234,526	116,991	117,535
License And Permits	2,014,395	1,882,576	131,819
Miscellaneous	152,800	122,200	30,600
Transfers In	0	3,016,802	$ -3,016,802
Revenue Total	$ 85,271,342	$ 86,477,422	$ -1,206,080

Expenses by Department	FY26 Proposed Budget	FY25 Adopted Budget	Change
City Administration	2,463,201	2,574,672	-111,471
Finance	1,972,519	2,182,499	-209,980
Fire Department	29,075,540	28,126,460	949,080
Human Resources	1,129,513	1,130,791	-1,278
Legal	3,351,051	3,383,409	-32,358
Mayor & Council	469,213	396,897	72,316
Municipal Court	2,232,552	2,159,094	73,458
Non-Departmental (incl trf to Parks & Library)	10,472,782	10,473,811	-1,029
Code Enforcement	1,229,951	1,200,866	29,085
Police	33,169,009	35,068,039	-1,899,030
Total	**$ 85,565,331**	**$ 86,696,538**	**$ (1,131,207)**





PARKS, RECREATION, AND PUBLIC LAND FUNDING

The proposed FY26 budget includes a recommended reduction in the total transfer to the Parks and Recreation Operating Fund. The proposed budget includes a transfer from the General Fund at $7.0 million, a reduction of $479k over the prior year. This reduced transfer will result in a reduction in the number of capital projects that are able to be completed each year.

PROPERTY TAXES, ASSESSMENTS, AND UTILITY BILLS

The FY26 budget is based upon a largely maintaining 0% rate increases and flat property tax revenues. This will pose challenges to maintain services equivalent to prior years. The median home value in Billings, is estimated to be approximately $350,000. Actual changes in property values will be known by the City in early August.

The FY26 budget proposal for property tax-based State legislation which requires the City to levy the number of mills necessary in FY26 to generate the same revenue that was assessed in FY25. This will require Council to approve levying the mills in excess of those provided for within the Charter. Additionally, the budget is built upon Council approved increases in Stormwater charges but holding residential rates flat for all other utilities and city-wide street maintenance.

FY2026 Tax Revenue Assumptions		
Median Home Value	$	350,000
Assumed Value of 1 mill	$	229,817
Annual Cost of 1 mill for the Median Home	$	2.66

Overall, when looking at the City as a whole, the average residential property owner would see a decrease in taxes and assessments of $205.73 per year over the prior year. This is a result of State legislation that will reduce the taxable value of primary residential properties, which currently has a

taxable value rate of 1.35% and will decrease to 0.76%. The City Council has also adopted rates to provide relief to homeowners on their utility bills. The utility rates for residential properties for Water, Wastewater, and Solid Waste are to remain flat, with an increase in Stormwater.

Number of Mills		
	FY2026 Estimate	**FY2025 Actual**
General	87.70	73.63
Public Safety	134.98	113.43
Library	5.93	4.98
Transit	11.84	9.95
GO Bonds	6.78	5.38
Total Mills	247.23	207.37

This increase in mills, assumed increase in the median home value, and the reduced taxable value rates will combine to provide the median home in Billings and estimated tax decrease of $205.73 on the Billings portion of their tax bill.

	FY2026	**FY2025**	**Change**
Median Residential Value	350,000	308,400	41,600.00
Taxable Value	2,660.00	4,163.40	(1,503.40)
Property Tax	657.63	863.36	(205.73)
Street Maintenance	216.25	216.25	-
Total Tax & Assessment	873.88	1,079.61	(205.73)

The City has one city-wide special district for street maintenance. 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 a 0% increase in the Street Maintenance Assessment.

The City Council has identified the need for continued investment in the Stormwater system within Billings. Significant investment to reduce flooding caused by storms is needed. As such, the proposed budget includes an estimated increase in the monthly Stormwater charge of $2.13.

Rates for Water, Wastewater, and Solid Waste are being held at FY25 levels, for a 0% increase to residential properties.

Median Home Property Taxes			
	FY26	**FY25**	**Change**
General	$ 233.28	$ 306.55	$ (73.27)
Public Safety	359.05	472.25	(113.21)
Library	15.77	20.73	(4.96)
Transit	31.49	41.43	(9.93)
General Obligation	18.03	22.40	(4.36)
Median Home Property Tax	$ 657.63	$ 863.36	$ (205.73)
Street Maintenance District	216.25	216.25	-
Total Special Assessments	216.25	216.25	-
Total Taxes and Assessments	**873.88**	**1,079.61**	**(205.73)**
Average Home Monthly Utility Bill			
	FY2026	**FY2025**	**Change**
Water	$ 47.71	$ 47.71	$ 0.00
Wastewater	30.85	30.85	0.00
Solid Waste	14.50	14.50	0.00
Storm Sewer	8.81	6.68	2.13
Monthly Utility Bill	$ 101.87	$ 99.74	$ 2.13

CONCLUSION

As we navigate the complexities of budgeting and the legislative impacts on our property tax system, 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

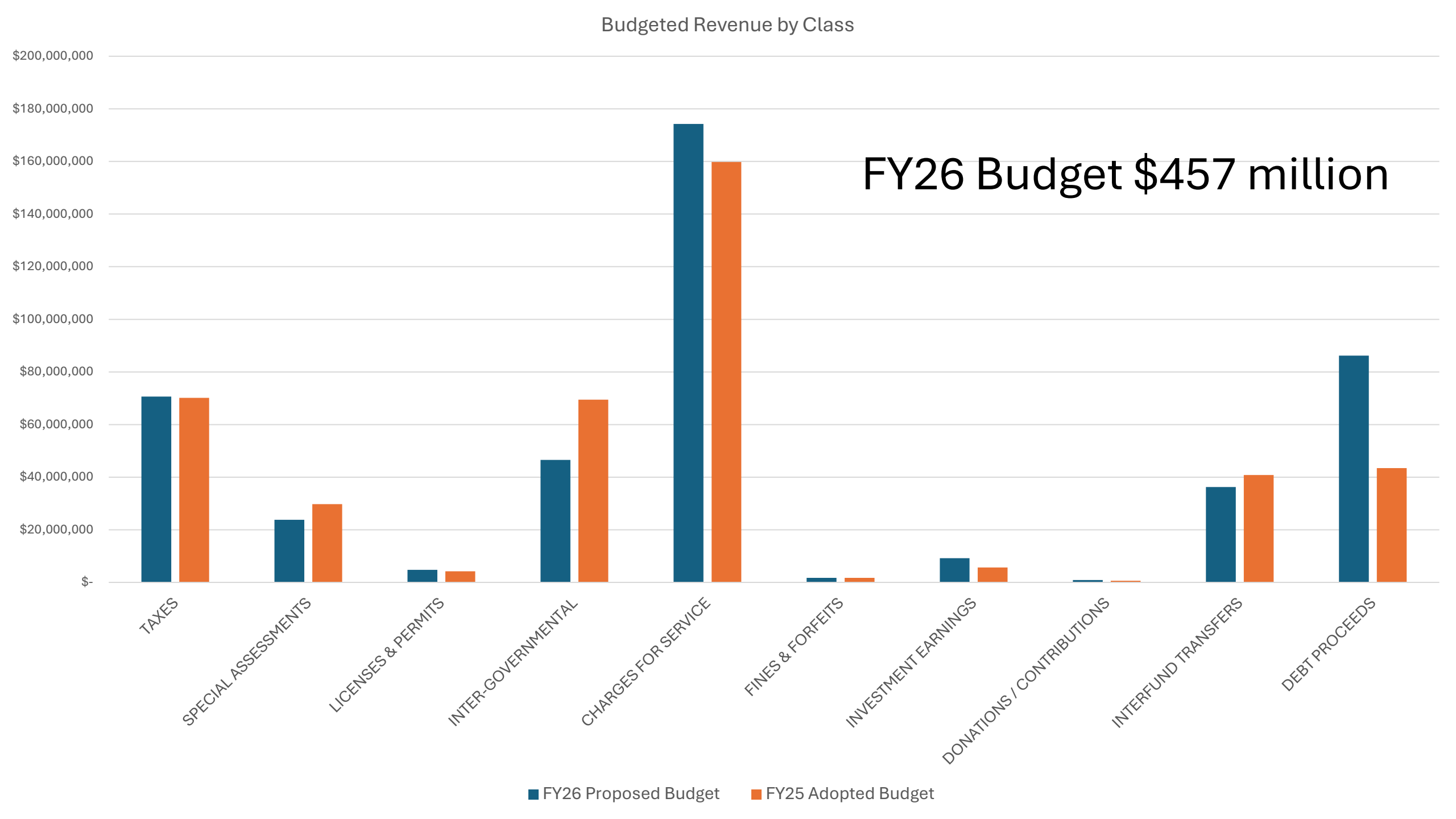
Andrew Zoeller, Finance Director

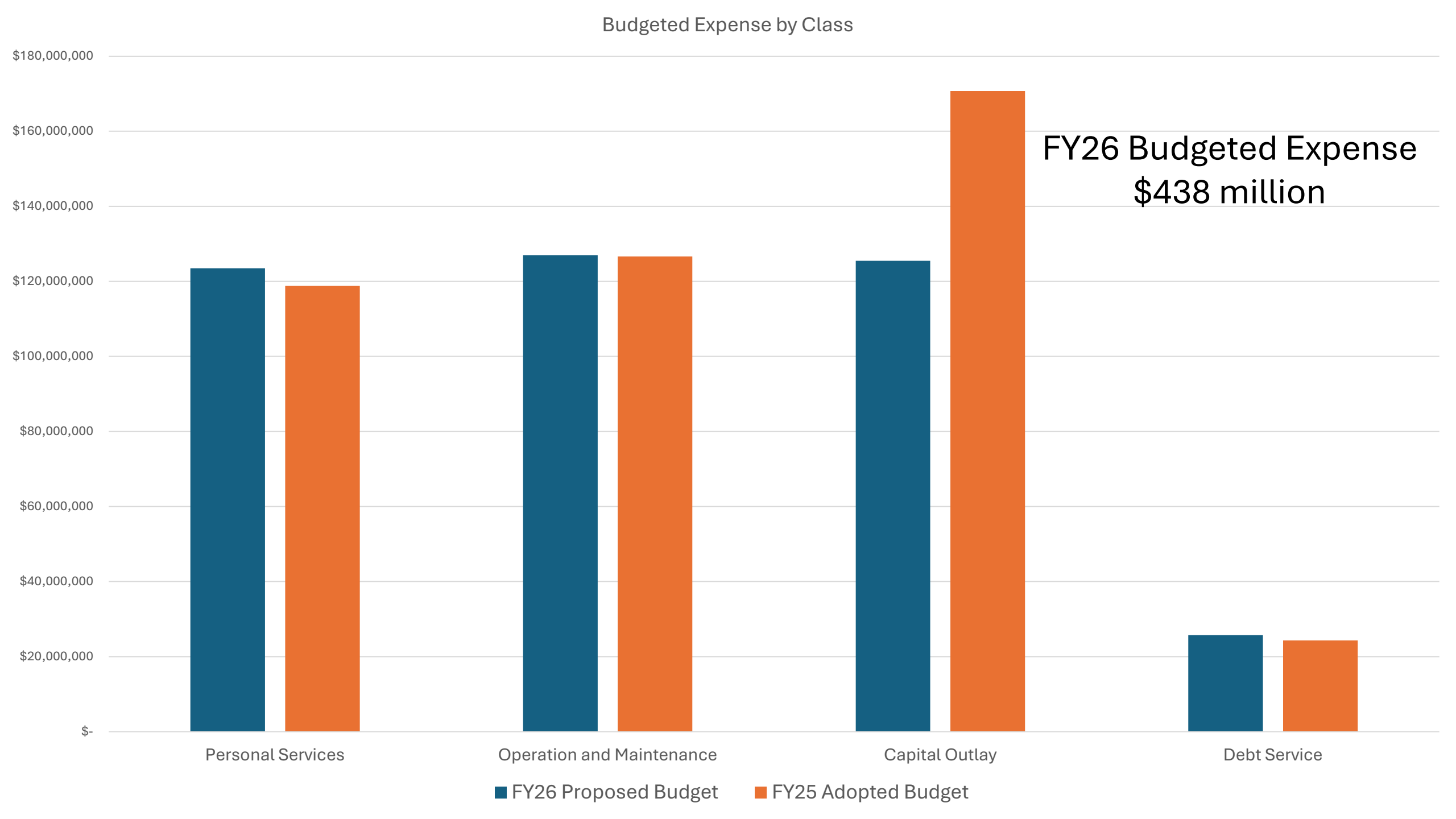
FY2026 Budget Proposal

May 19, 2025

FY25 Accomplishments

- Commissioned and moved all departments to New City Hall
- Increases in MET ridership and Airport passengers
- Successful implementation of graffiti abatement program
- Adopted 2025-2029 Consolidated Plan
- Completed CPTED improvements in North Park
- Completed design and started construction on ARC
- Replaced 37 destroyed Veteran headstones
- Place protective flowerpots along Central


Budgeted Revenue by Class
$200,000,000
$180,000,000
$160,000,000
$140,000,000
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$-
FY26 Budget $457 million
TAXES
SPECIAL ASSESSMENTS
LICENSES & PERMITS
INTER-GOVERNMENTAL
CHARGES FOR SERVICE
FINES & FORFEITS
INVESTMENT EARNINGS
DONATIONS / CONTRIBUTIONS
INTERFUND TRANSFERS
DEBT PROCEEDS
FY26 Proposed Budget
FY25 Adopted Budget


Budgeted Expense by Class
$180,000,000
$160,000,000
$140,000,000
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$-
FY26 Budgeted Expense
$438 million
Personal Services
Operation and Maintenance
Capital Outlay
Debt Service
FY26 Proposed Budget
FY25 Adopted Budget

Overall City Budget

Revenues	FY26 Proposed Budget	FY25 Adopted Budget
TAXES	$ 70,629,199	$ 70,156,849
SPECIAL ASSESSMENTS	23,795,253	29,721,512
LICENSES & PERMITS	4,753,445	4,252,576
INTER-GOVERNMENTAL	46,571,298	69,475,721
CHARGES FOR SERVICE	174,267,713	159,777,726
FINES & FORFEITS	1,700,400	1,725,046
INVESTMENT EARNINGS	9,234,760	5,677,060
DONATIONS / CONTRIBUTIONS	881,750	604,990
INTERFUND TRANSFERS	36,222,531	40,785,728
DEBT PROCEEDS	86,172,733	43,442,500
MISCELLANEOUS	2,274,624	2,434,117
Total Budgeted Revenues	$ 456,503,706	$ 428,053,825

Expenditures	FY26 Proposed Budget	FY25 Adopted Budget
Personal Services	$ 123,514,741	$ 118,773,439
Operation and Maintenance	127,009,107	126,646,165
Capital Outlay	125,489,696	170,719,720
Debt Service	25,711,032	24,319,375
Transfers Out	36,222,531	39,175,728
Total Budgeted Expenses	$ 437,947,107	$ 479,634,427

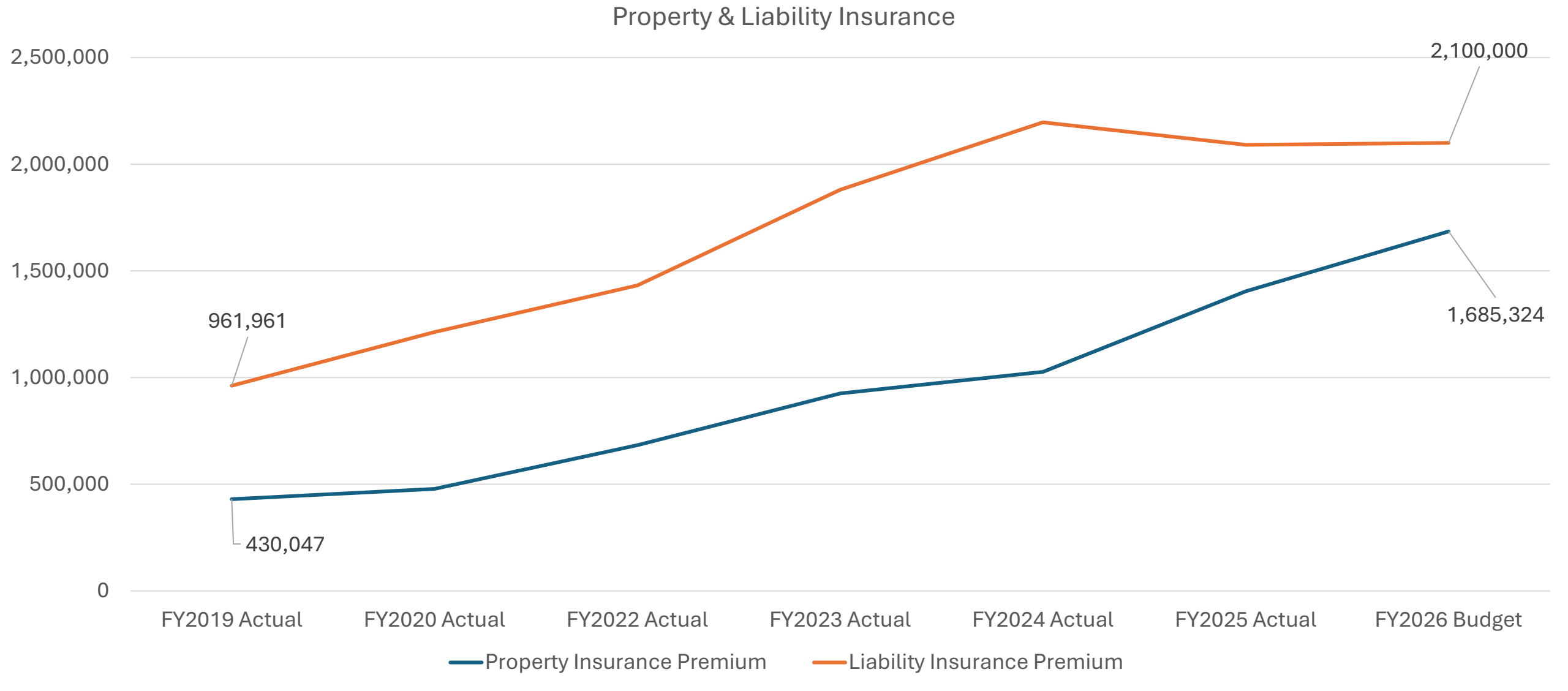
Capital Projects

- Strom Sewer Investments
- Rimrock Road
- Safe Routes to School
- Airport front counter remodel
- Amend Recreation Campus

Operation & Maintenance

- 20% estimated increase in property insurance ($500k)
- Election costs for 2 citywide elections ($175k)
- Increase in Building/Equipment Maintenance costs ($197k)
- Software Costs and Subscriptions ($200k)

Property & Liability Insurance



Personal Services

- 28% of FY26 Budget

- $4.7 million increase over FY25 (4%)
- Salary & Wage Increases
- Additional Staffing
  - 7 FTE
- Estimated increase in Health Insurance Costs

New Employee Proposed for FY26

Fund	Department/Division	# of Positions	Position
Public Safety	Police	**1**	DUI Officer
Public Safety	Police	**1**	Patrol (Court Officer)
Public Works	Storm	**3**	Equip Operator
Public Works	Solid Waste	**1**	Equip Operator (yard waste)
Public Works/IT	Admin	**1**	IT Specialists
Total FTE		**7**	

Budgeted Revenues

Revenues	**FY26 Proposed Budget**	**FY25 Adopted Budget**
TAXES	$ 70,629,199	$ 70,156,849
SPECIAL ASSESSMENTS	23,795,253	29,721,512
LICENSES & PERMITS	4,753,445	4,252,576
INTER-GOVERNMENTAL	46,571,298	69,475,721
CHARGES FOR SERVICE	174,267,713	159,777,726
FINES & FORFEITS	1,700,400	1,725,046
INVESTMENT EARNINGS	9,234,760	5,677,060
DONATIONS / CONTRIBUTIONS	881,750	604,990
INTERFUND TRANSFERS	36,222,531	40,785,728
DEBT PROCEEDS	86,172,733	43,442,500
MISCELLANEOUS	2,274,624	2,434,117
Total Budgeted Revenues	$ 456,503,706	$ 428,053,825

Charge For Services

- External Charges

- External Charges
  - Airport Landing Fees, Car Rental, Leases
  - Utilities
    - Water, Wastewater, Solid Waste
  - Public Safety
    - BUFSA, 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 Tax $64 million (0% increase)
  - Personal Property $1.2 million ($117k estimated increase)
  - Motor Vehicle $4 million ($43k estimated increase)

- Marijuana Excise Tax
  - City Hall Financing
  - Public Safety – Crime Prevention

Property Tax Mill Levy

- Median Home Estimated = $350,000 (13.6% increase)
- 1 Mill = $229,817 (16% decrease)
- 1 Mill cost the Median Home = $2.66/year (36% decrease)
- Total Estimated Mills 247.23

	Number of Mills		
	FY2026	**FY2025**	**Change**
General	87.70	73.63	14.07
Public Safety	134.98	113.43	21.55
Library	5.93	4.98	0.95
Transit	11.84	9.95	1.89
GO Bonds	6.78	5.38	1.40
Total Mills	247.23	207.37	39.86

Property Tax Revenue

	FY26	FY25 Billed	Inc/(Dec)
General Fund	19,851,888	19,851,888	0
Library	1,341,378	1,341,378	0
Transit	2,680,062	2,680,062	0
Public Safety	30,016,655	30,016,655	0
PS Crime Prevention	536,013	536,013	0
GO Library	767,393	703,008	64,385
Go Ballpark	767,393	746,103	21,290
Total Tax Revenue	55,960,781	55,875,106	85,674

Intergovernmental – State of MT

- State Entitlement Share - $18.7 million
- Gas Tax - $4.5 million
- EOC 911 - $1.1 million

- Overall increase of $484k

Intergovernmental - Federal

- Overall Reduction of $22 million
  - FY25 contained one-time grants for water projects, trail, and reduction in anticipated Airport grants

- Airport $7.6 million
- Transit $5.3 million
- Community Development $1.7 million

General Fund & Public Safety

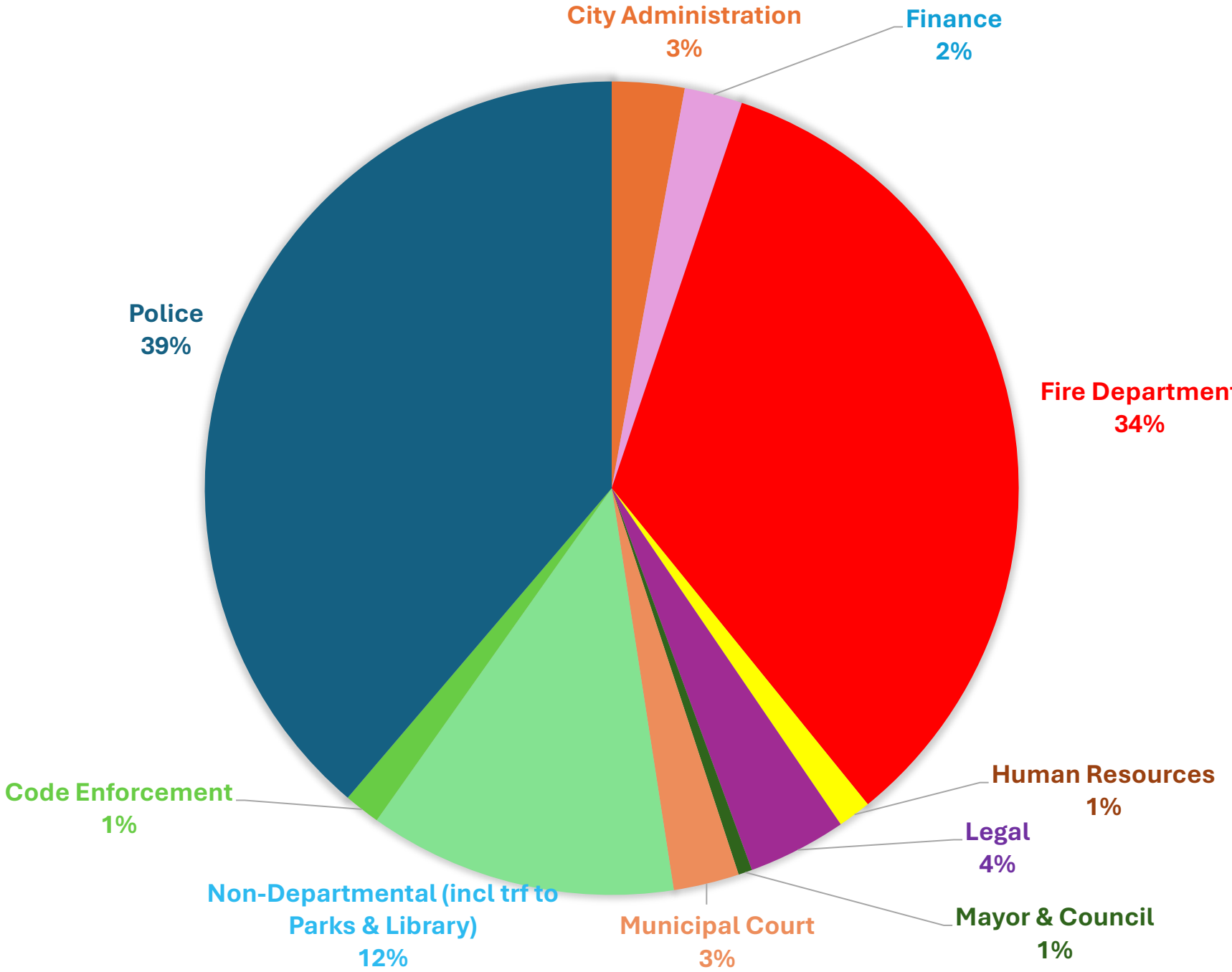
Revenue By Class

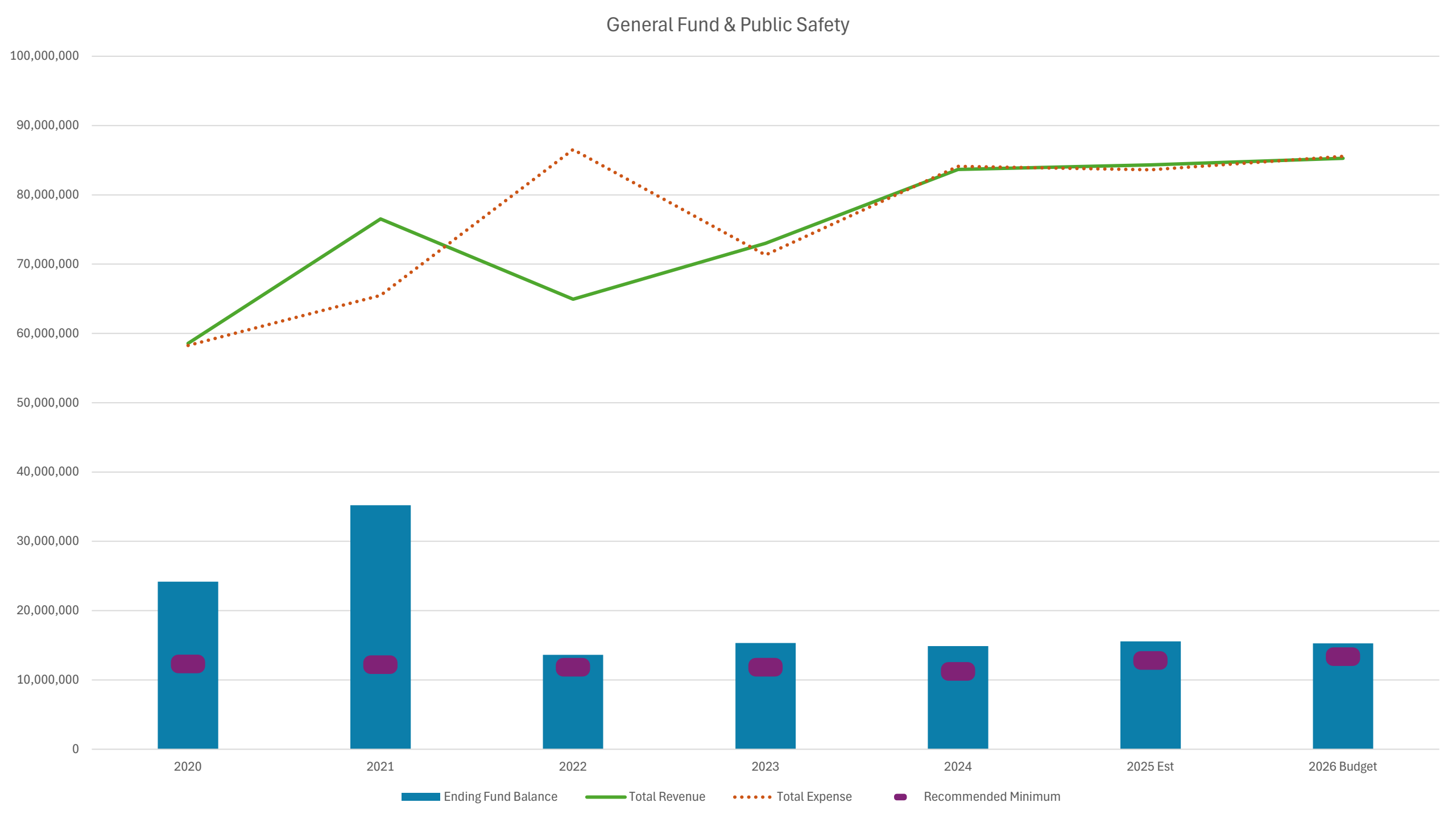
GFPS Revenue By Class	FY26 Proposed Budget	FY25 Adopted Budget	Budgeted Revenue Change
Taxes	$ 55,204,208	$ 55,166,266	$ 37,942
Charge for Service	7,487,409	6,961,630	525,779
Fines And Forfeitures	1,338,400	1,345,946	-7,546
Intergovernmental	18,839,604	17,865,011	974,593
Investment Earnings	234,526	116,991	117,535
License And Permits	2,014,395	1,882,576	131,819
Miscellaneous	152,800	122,200	30,600
Transfers In	0	3,016,802	-3,016,802
Revenue Total	$ 85,271,342	$ 86,477,422	$ -1,206,080

General Fund & Public Safety

Expenses by Department	FY26 Proposed Budget	FY25 Adopted Budget	Change
City Administration	2,463,201	2,574,672	-111,471
Finance	1,972,519	2,182,499	-209,980
Fire Department	29,075,540	28,126,460	949,080
Human Resources	1,129,513	1,130,791	-1,278
Legal	3,351,051	3,383,409	-32,358
Mayor & Council	469,213	396,897	72,316
Municipal Court	2,232,552	2,159,094	73,458
Non-Departmental (incl trf to Parks & Library)	10,472,782	10,473,811	-1,029
Code Enforcement	1,229,951	1,200,866	29,085
Police	33,169,009	35,068,039	-1,899,030
Total	**$ 85,565,331**	**$ 86,696,538**	**$ (1,131,207)**

FY26 PROPOSED GENERAL FUND AND PUBLIC SAFETY




General Fund & Public Safety
100,000,000
90,000,000
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
0
2020
2021
2022
2023
2024
2025 Est
2026 Budget
Ending Fund Balance
Total Revenue
Total Expense
Recommended Minimum

Public Safety Crime Prevention Fund

	Actual 2023	Actual 2024	Estimated 2025	Budgeted 2026	Projected 2027
Beginning Balance	0	382,426	905,482	682,998	365,763
MJ Rev	161,849	405,385	425,000	425,000	425,000
Prop Tax	451,429	530,525	536,515	536,515	536,515
Opioid Rev	23,587	265,820	138,989	65,000	53,000
Grant Rev		129,361	63,856	0	0
Other Rev	6,147	35,234	19,000	32,000	9,000
Total Revenue	643,012	1,366,325	1,183,359	1,058,515	1,023,515
Crisis Response Units	61,237	171,412	215,000	225,750	237,038
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		39,987	200,161	200,000	200,000
NFP		35,986	200,000	200,000	200,000
CPTED		80,000	40,682		
Holding Facility	0	500,000	750,000	750,000	0
Total Expense	260,586	843,268	1,405,843	1,375,750	637,038
Ending Fund Balance	382,426	905,482	682,998	365,763	752,241

Typical Residential Costs

Median Home Property Tax & Assessment

	FY2026	FY2025	Change
Median Residential Value	350,000	308,400	41,600.00
Taxable Value Rate	0.76%	1.35%	
Taxable Value	2,660	4,163	(1,503.40)
Total Mills	247.23	207.37	
Property Tax	$ 657.63	$ 863.36	(205.73)
Street Maintenance	216.25	216.25	-
Total Tax & Assessment	$ 873.88	$ 1,079.61	(205.73)

Average Home Monthly Utility Bill

	FY2026	FY2025	Change
Water	$ 47.71	$ 47.71	$ 0.00
Wastewater	30.85	30.85	0.00
Solid Waste	14.50	14.50	0.00
Storm Sewer	8.81	6.68	2.13
Monthly Utility Bill	$ 101.87	$ 99.74	$ 2.13

2025 Legislature Mill Requirement

Number of Mills		
	FY2026	**FY2025**
General	87.70	73.63
Public Safety	134.98	113.43
Library	5.93	4.98
Transit	11.84	9.95
GO Bonds	6.78	5.38
Total Mills	247.23	207.37

Number of Mills		
	FY2026	**FY2025**
General	74.00	73.63
Public Safety	114.00	113.43
Library	5.00	4.98
Transit	10.00	9.95
GO Bonds	6.78	5.38
Statutory Amount	37.45	0.00
Total Mills	247.23	207.37

Typical Residential Costs

Median Home Property Taxes			
	FY26	**FY25**	**Change**
General	$ 233.28	$ 306.55	$ (73.27)
Public Safety	359.05	472.25	(113.21)
Library	15.77	20.73	(4.96)
Transit	31.49	41.43	(9.93)
General Obligation	18.03	22.40	(4.36)
Median Home Property Tax	$ 657.63	$ 863.36	$ (205.73)
Street Maintenance District	216.25	216.25	-
Total Special Assessments	216.25	216.25	-
Total Taxes and Assessments	**873.88**	**1,079.61**	**(205.73)**

Median Home Property Taxes			
	FY26	**FY25**	**Change**
General	$ 196.84	$ 306.55	$ (109.71)
Public Safety	303.24	472.25	(169.01)
Library	13.30	20.73	(7.43)
Transit	26.60	41.43	(14.83)
General Obligation	18.03	22.40	(4.36)
Statutory Amount	99.62	-	99.62
Median Home Property Tax	$ 657.63	$ 863.36	$ (205.73)
Street Maintenance District	216.25	216.25	-
Total Special Assessments	216.25	216.25	-
Total Taxes and Assessments	**873.88**	**1,079.61**	**(205.73)**

Timeline & Discussion Items & Where to find more info

- FY26 Proposed Budget available online www.billingsmt.gov/finance

- Budget Work Sessions
  - May 19 & 20, June 2 & 3
  - Preliminary Budget Adoption June 23
  - Final Budget Adoption August 25

- Council Amendment Process

City of Billings, Montana

Proposed Budget
FY 2026

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Introduction

May 15, 2024

Honorable Mayor and City Council Members:

It is a privilege to present the City of Billings Fiscal Year 2026 (FY26) Proposed Operating and Capital budget. The effective date of this budget is July 1, 2025, and runs through June 30, 2026. 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.

This year the Montana State legislature has been in session, with a primary goal of property tax reform for the State of Montana. This has created challenges with respect to our approach to balancing the budget. Multiple property tax bills were proposed, with varying impact on the City of Billings. As the process in Helena wrapped up, it was clear the impact on Billings tax base would be significant.

Both House Bill 231 and Senate Bill 542 were the bills passed by the legislature and transmitted to the Governor to provide residential property tax relief in Montana. The result of these bills will significantly reduce the taxable value of residential property, making those properties a smaller portion of the overall tax base. As such, the value of Billings tax base is projected to decline by ~16% in FY26. The bills require that the City of Billings adjust its mill cap provided in the Charter, and levy the number of mills needed in FY26 to generate the same tax amount assessed in FY25.

The current budget is built based upon the assumption that there were no changes to the property tax revenue in FY26 relative to the FY25 property tax revenue.

ACCOMPLISHMENTS IN FY25

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:

- Moved all departments into New City Hall
- Increased ridership on MET Transit (30%+) and airport passengers (10%+)
- Completed updates to the City Subdivision Regulations
- Successfully implemented a Graffiti Abatement Program on City owned property
- Adopted 2025-2029 Consolidated Plan and FY26 Annual Action Plan for HUD Program
- Approved Public Participation Plan and formation of Interim Planning Commission for MT Land Use Planning Act Implementation
- Completed CPTED improvements in North Park with combined CDBG, Parks, and City Council funding allocations
- Completed design of Amend Park Rec Campus, and began construction
- Completed Parking Garage Condition Audit and Repairs
- Executed agreement with FIB for sale of City Hall Tax Credits
- Cemetery projects
    - Completed construction of cemetery cold storage
    - Replaced 37 destroyed Veteran headstones
    - Placed 12 protective flowerpots along Central Ave
- Parks projects
    - Castle Rock Park Bathrooms
    - Sacagawea Playground
    - Coulson Park Trails & Shelter

    - Grandview Park sprinkler automation
    - High Sierra dog park shelter
    - Dehler Park Veterans Memorial
    - Pump upgrades at Optimist & South Park
- Recreation Projects
    - Rose Pool Spray Feature Replacement
- 241 New Single-Family Homes were completed
- 486 Other Dwelling Units Completed
- Total permits valued at over $427 million were issued in calendar year 2024
- Completed and implemented updated stormwater program
- Started Two-way conversion downtown
- Completed gas collection and treatment projects at the landfill for air quality compliance
- Started West End reservoir construction

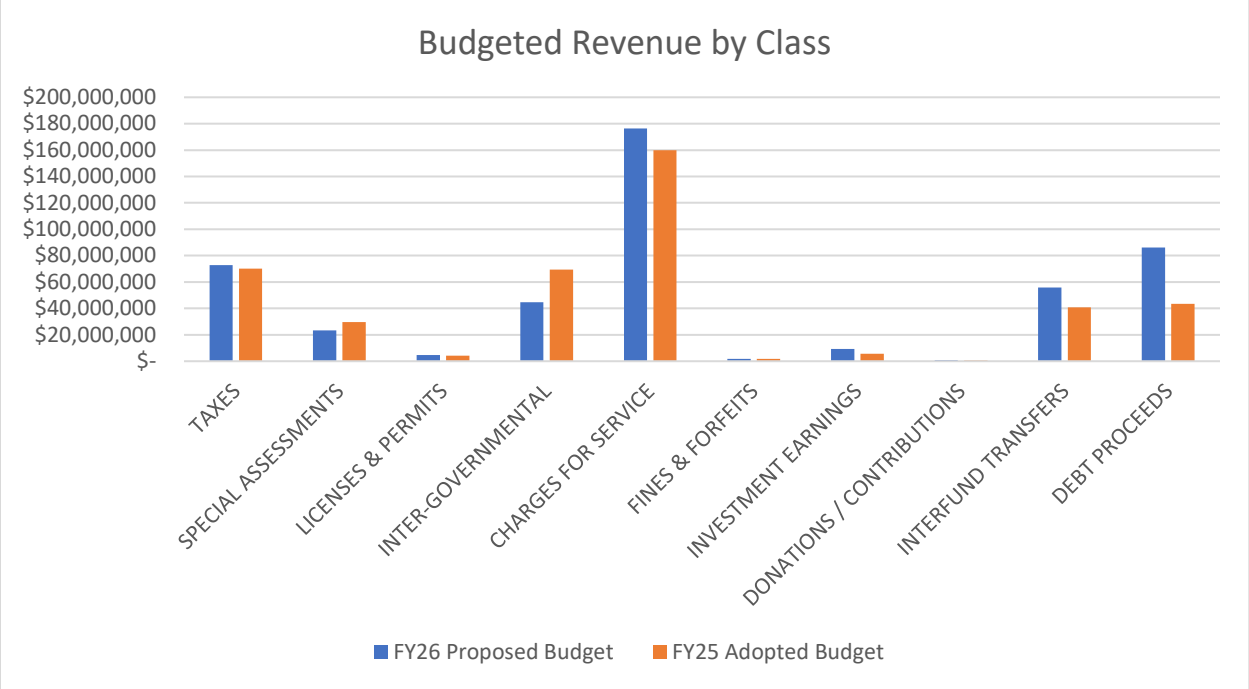
City Council Adopted Goals and Objectives

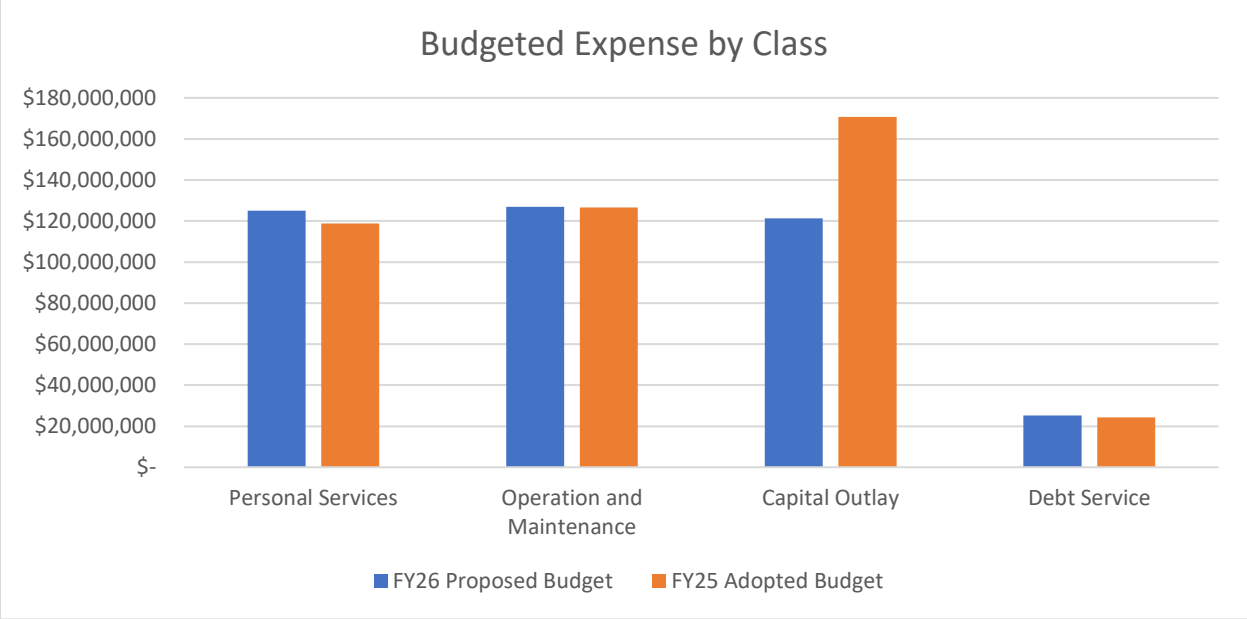
- **Improve the safety of Billings for all citizens ($73.1 million)**
    - Continued support for the Family Justice Center
    - Final payment to the Yellowstone County for the Short-term Hold Facility
    - Increased DV training for officers
    - Implement proactive nuisance property abatement procedures
    - Continue the graffiti reduction program
    - Continue design of Safe Routes to School projects
    - Develop successful Crisis Response Units with new partner
- **Sustain and Upgrade Critical Infrastructure ($122.6 million)**
    - Begin Airport Terminal Landside Reconstruction (Ticket Counters and Baggage Claim)
    - Complete Airport Master Plan
    - Expand passenger surface parking area while developing plans for a parking structure at the airport
- **Provide Exceptional Educational, Recreational, and Cultural Services and Amenities ($7.1 million)**
    - Construct a Recreation Center near Amend Park
    - Explore expansion of South TIF District to facilitate rebuild of South Park Pool and other improvements in the area
    - Maximize parks assets useful life through focused maintenance
    - Increase participation in recreation programs
- **Foster Economic Vibrancy through Quality Designed Neighborhoods and Business Districts ($2.6 million)**
    - Completing Neighborhood plans and hire a neighborhood planner
    - Develop land use plan and future land use map of Billings
    - Improve multi-modal transportation system
- **Cultivate a High-Performance Organization**
    - Improve cross departmental communications, through establishment of the HPO team with bi-monthly meetings
    - Strengthen citizen trust through effective communication and transparency
    - Digitize records for proper storage, organization, and retrieval
    - Financially support local government review

THE FY26 PROPOSED BUDGET

The FY26 proposed budget is funded by estimated revenues totaling $456.5 million. This includes increases in limited special assessments for storm sewer, some small special districts, and issuance of debt for continued work on the Westend Reservoir, South TIF Rec Center, and Storm Sewer projects.

The proposed FY26 budget for the City of Billings contains operating and capital expenses totaling $437.9 million, a decrease of $44 million from the prior year. The decrease is due to prior year capital investments are not occurring, and do not reflect in the FY26 budget. There are increases found in Personal Services for estimated salary and wage adjustments, some additional staffing requests, and an estimated increase in health insurance costs. Operation and Maintenance increases for FY26 are rather minimal for this fiscal year.





CAPITAL INVESTMENTS

Storm Sewer – The FY26 budget contains significant investments in our Stormwater infrastructure. Projects include construction on west end trunk storm drain mains.

Transportation Network – The FY26 budget includes funding for improvements to 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 $22 million for FY26. All projects are funded by Airport revenues and federal grants. Projects include ticket counter remodel, storm water improvements, and hanger development.

Park Improvements and Replacements – The FY26 budget includes $29 million for construction on the Amend Park Rec Center Project. This project began in FY25, but was not included in the budget.

NEW PERSONNEL IN FY26

The FY26 budget contains costs for an additional 7 FTE's. 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 FY26

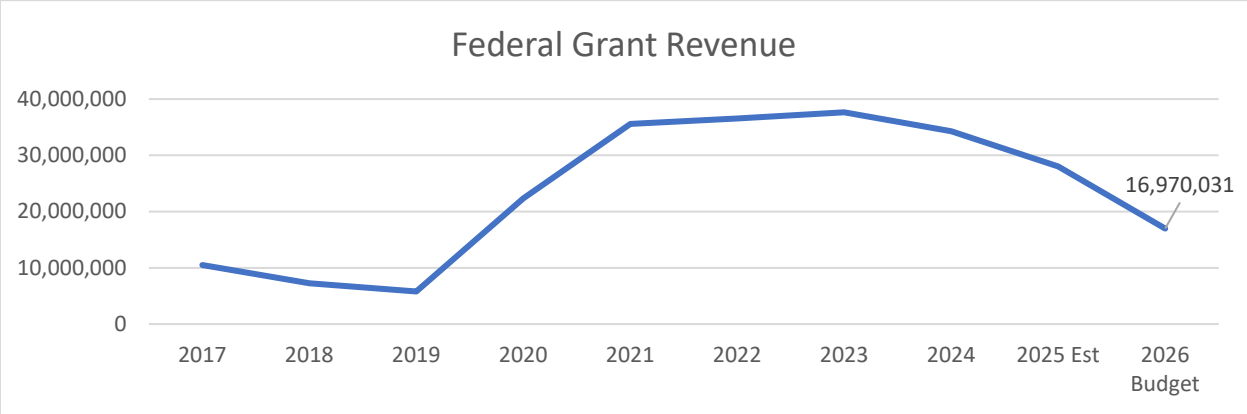
Fund	Department/Division	# of Positions	Position
Public Safety	Police	**1**	DUI Officer
Public Safety	Police	**1**	Patrol (Court Officer)
Public Works	Storm	**3**	Equip Operator
Public Works	Solid Waste	**1**	Equip Operator (yard waste)
Public Works/IT	Admin	**1**	IT Specialist
	Total Additional FTE	**7**	

SPECIAL ASSESSMENTS

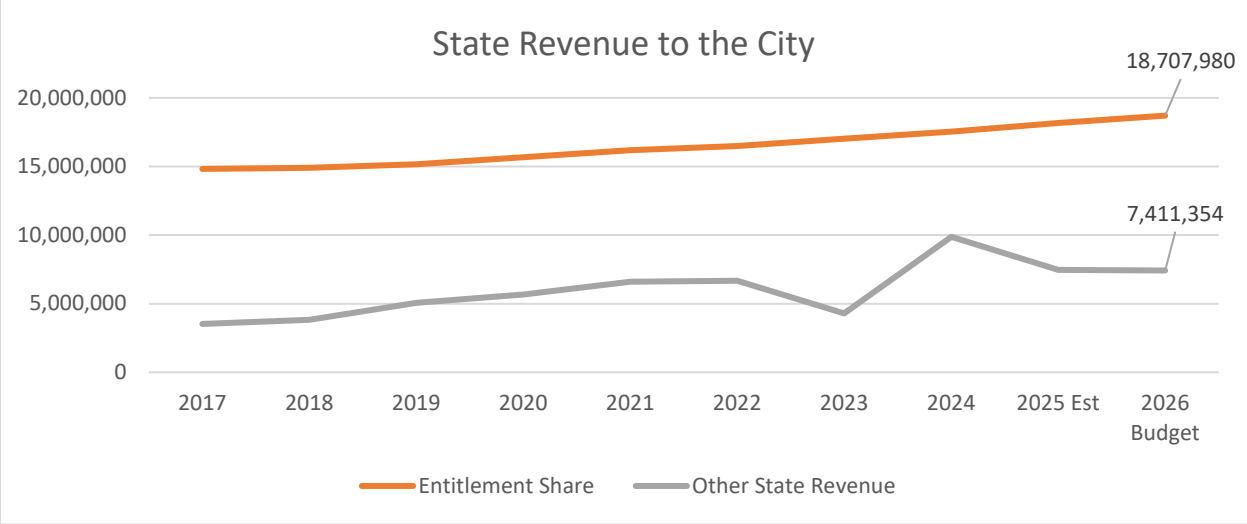
The City of Billings has multiple special assessment districts. Some are City-wide, while others are for small districts, for varied purposes. These districts are used to fund maintenance and operations of amenities that benefit the individual parcel. Some examples of districts are Park Maintenance Districts, 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 these costs. Additionally, the Parks Department is recommending to begin assessing and accumulating funds for replacement of equipment within certain PMDs, as such some PMDs are recommended to be increased from 0% to 110%, depending upon the need. Overall increase in PMDs is recommended at 14%.

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 been reducing towards pre-pandemic levels, and is projected to continue to decline as an overall share of the City's budget. The revenue from other governments can be found in the budget under the category "Intergovernmental". For FY26, the City is budgeting $46 million in intergovernmental revenue. This is a decrease of $22M over the FY25 budget. The decrease is largely a result of one-time grants received in the prior year in the Water fund and Trail Fund. For FY26 the Federal revenues budgeted are $16 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 FY26, the growth rate in entitlement share will be 2.9%, or $535k. The City of Billings uses entitlement share to fund General Fund, Public Safety, Library, Transit, and Street/Traffic Operating. The total State Entitlement share for FY26 will be $18.7 million. Other State revenue includes $4.5 million of Gas Tax, $1.1 million for 9-1-1, and $1.8 million in combined other grant funds for Transit, Legal, Police, Fire and Library.



PROPERTY TAX REVENUE

In 2023, across the State of Montana, we experienced historically large increases in residential property tax values. As a result of this large increase in residential property values, and the resulting increasing tax burden that residence experienced, the State of Montana legislature and the Governor endeavored to provide property tax relief in 2025.

The legislature passed both House Bill 231 and Senate Bill 542, which will reduce the taxable value of primary residences in Montana, when fully implemented. According to the Montana Department of Revenue, the City of Billings will realize a decrease in the taxable value by 16%. Had this change in taxable values not been implemented, the City of Billings would have likely seen an estimated increase in the taxable value of 10.5%. The City of Billings, through this legislation, shall levy the number of mills in FY26 that will generate the same tax revenue assessed in FY25 for those sections that are limited by the City of Billings Charter. As such, we do not expect any increase or decrease in the amount of property tax collected at the City.

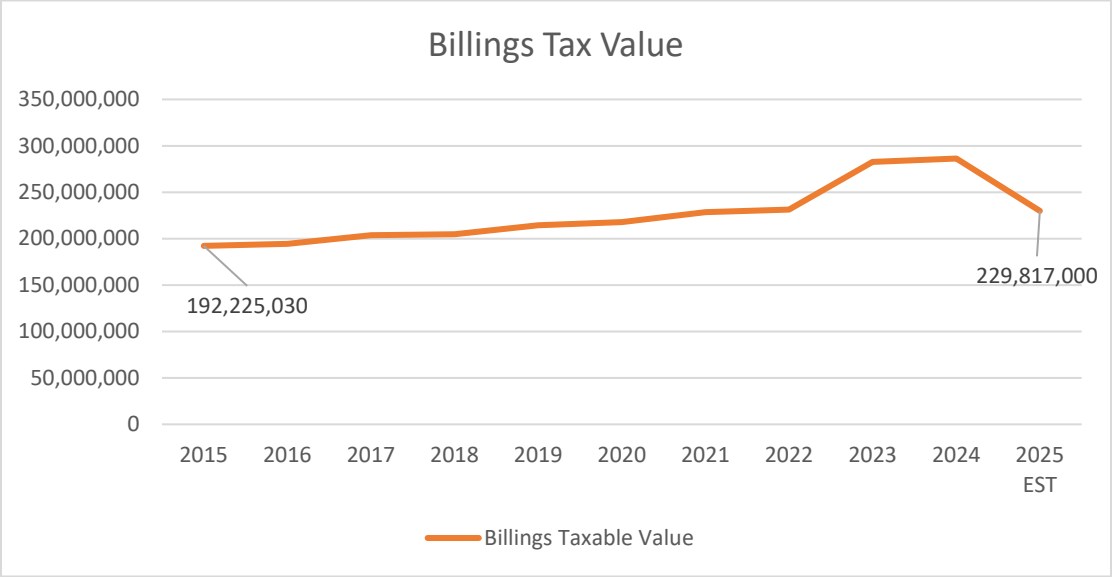
The projected number of mills needed, under the requirements of this new law will require the City to levy 247.23 mills. In FY25, the City levied 207.37 mills. Actual change in the tax base will not be known until August. As such, the actual number of mills required to fund the budget at the same level as FY25 will not be known until August as well. The mills required to be levied by the State legislation will result in the City of Billings levying approximately 37.45 mills more than the total authorized amount within the City of Billings Charter.

Based upon the estimated mills, the annual property tax on a median home, projected to be valued at $350,000, will be $657.63. This is a decrease of $205.73 per year from FY25.

Number of Mills		
	FY2026	**FY2025**
General	87.70	73.63
Public Safety	134.98	113.43
Library	5.93	4.98
Transit	11.84	9.95
GO Bonds	6.78	5.38
Total Mills	247.23	207.37

Median Home Property Taxes			
	FY26	**FY25**	**Change**
General	$ 233.28	$ 306.55	$ (73.27)
Public Safety	359.05	472.25	(113.21)
Library	15.77	20.73	(4.96)
Transit	31.49	41.43	(9.93)
General Obligation	18.03	22.40	(4.36)
Median Home Property Tax	$ 657.63	$ 863.36	$ 205.73)

Over the past 9 years, the City of Billings' tax base has grown at an average rate of 5.4% 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 than linear. While we do not know what changes will occur from the new legislation, we do expect that future property tax value changes to follow historical trends.



Projected total tax revenue in FY26 will be identical to that which was billed in FY25, with the exception of the General Obligation debt payments, which must levy sufficient tax revenue to pay the required debt payment.

Total Tax Revenue

	FY26 Budget	FY25 Billed	Inc/(Dec)
General Fund	$ 19,851,888	$ 19,851,888	$ 0
Library	1,341,378	1,341,378	0
Transit	2,680,062	2,680,062	0
Public Safety	30,016,655	30,016,655	0
PS Crime Prevention	536,013	536,013	0
GO Library	767,393	703,008	64,385
GO Ballpark	767,393	746,103	21,290
Total Tax Revenue	$ 55,960,781	$ 55,875,106	$ 85,674

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 FY26. 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 $536k 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 $1,058,631 in FY26.

GENERAL & PUBLIC SAFETY FUNDS (GFPS)

For FY26, we are assuming a growth in tax revenue of 0% in the General & Public Safety Funds. Other revenue in the GFPS funds, which make up about 34% of total revenue is estimated to generate an additional $1.7 million in revenue. This is a function of reallocating the State Entitlement Shares from the Library, Transit, and Street/Traffic funds to the Public Safety Fund. Additionally, the overhead cost allocation charges to departments increased over the prior year, and estimated costs for the BUFSA charge to the County.

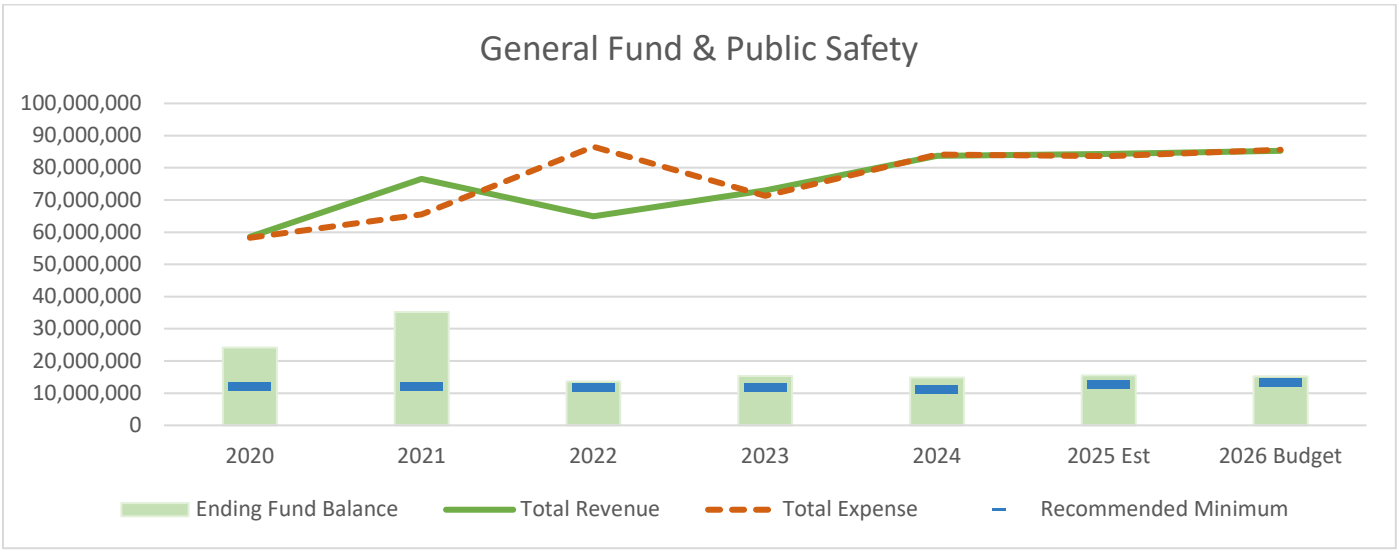
The FY26 budget estimates an ending fund balance that is $1.9 million higher than the recommended minimum reserve of $13.3 million. This is a result of estimated expenses in FY25 not occurring and rolling the budget savings into General Fund reserves.

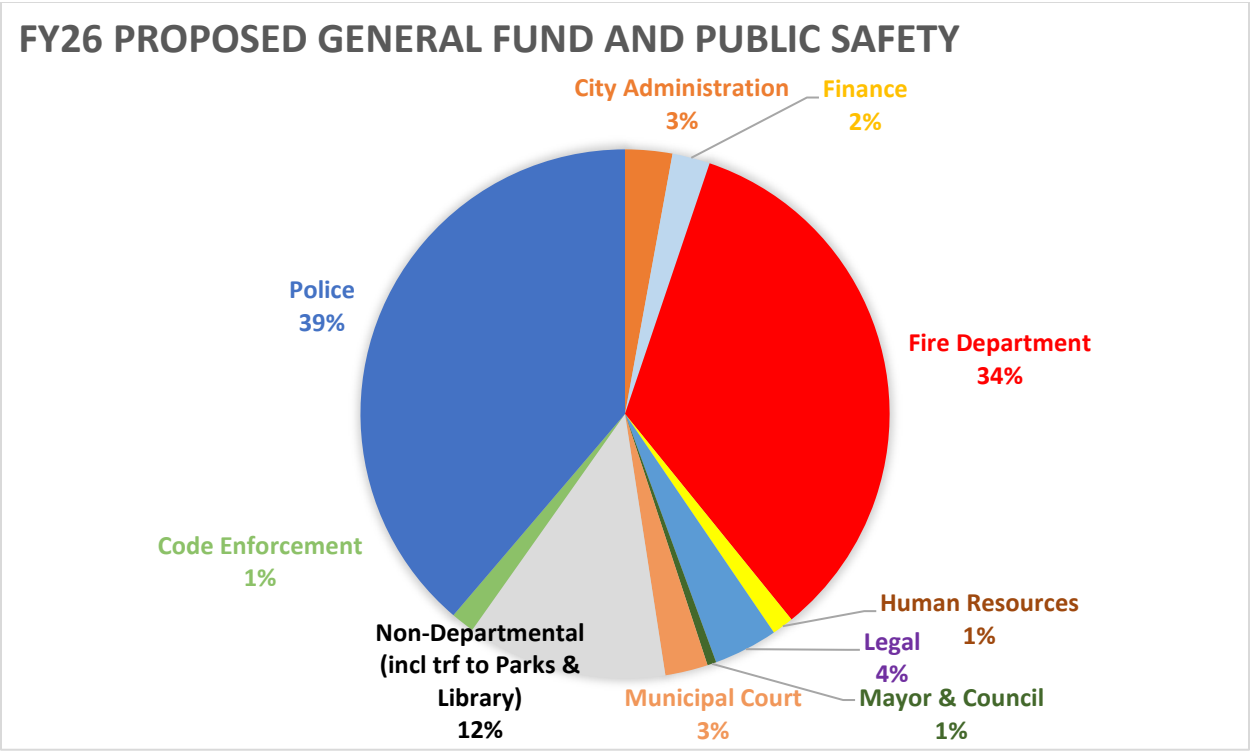
The transfer to the Parks Department, which is entirely out of the General Fund after the change was made in FY25, is recommended to decrease by $479k compared to FY25. For FY26, the estimated transfer to PRPL is $7.03 million. This reduction is recommended to help balance the budget resulting from no new tax revenue and offset increases elsewhere.

Revenue By Class

GFPS Revenue By Class	FY26 Proposed Budget	FY25 Adopted Budget	Budgeted Revenue Change
Taxes	$ 55,204,208	$ 55,166,266	37,942
Charge for Service	7,487,409	6,961,630	525,779
Fines And Forfeitures	1,338,400	1,345,946	-7,546
Intergovernmental	18,839,604	17,865,011	974,593
Investment Earnings	234,526	116,991	117,535
License And Permits	2,014,395	1,882,576	131,819
Miscellaneous	152,800	122,200	30,600
Transfers In	0	3,016,802	$ -3,016,802
Revenue Total	$ 85,271,342	$ 86,477,422	$ -1,206,080

Expenses by Department	FY26 Proposed Budget	FY25 Adopted Budget	Change
City Administration	2,463,201	2,574,672	-111,471
Finance	1,972,519	2,182,499	-209,980
Fire Department	29,075,540	28,126,460	949,080
Human Resources	1,129,513	1,130,791	-1,278
Legal	3,351,051	3,383,409	-32,358
Mayor & Council	469,213	396,897	72,316
Municipal Court	2,232,552	2,159,094	73,458
Non-Departmental (incl trf to Parks & Library)	10,472,782	10,473,811	-1,029
Code Enforcement	1,229,951	1,200,866	29,085
Police	33,169,009	35,068,039	-1,899,030
Total	**$ 85,565,331**	**$ 86,696,538**	**$ (1,131,207)**





PARKS, RECREATION, AND PUBLIC LAND FUNDING

The proposed FY26 budget includes a recommended reduction in the total transfer to the Parks and Recreation Operating Fund. The proposed budget includes a transfer from the General Fund at $7.0 million, a reduction of $479k over the prior year. This reduced transfer will result in a reduction in the number of capital projects that are able to be completed each year.

PROPERTY TAXES, ASSESSMENTS, AND UTILITY BILLS

The FY26 budget is based upon a largely maintaining 0% rate increases and flat property tax revenues. This will pose challenges to maintain services equivalent to prior years. The median home value in Billings, is estimated to be approximately $350,000. Actual changes in property values will be known by the City in early August.

The FY26 budget proposal for property tax-based State legislation which requires the City to levy the number of mills necessary in FY26 to generate the same revenue that was assessed in FY25. This will require Council to approve levying the mills in excess of those provided for within the Charter. Additionally, the budget is built upon Council approved increases in Stormwater charges but holding residential rates flat for all other utilities and city-wide street maintenance.

FY2026 Tax Revenue Assumptions		
Median Home Value	$	350,000
Assumed Value of 1 mill	$	229,817
Annual Cost of 1 mill for the Median Home	$	2.66

Overall, when looking at the City as a whole, the average residential property owner would see a decrease in taxes and assessments of $205.73 per year over the prior year. This is a result of State legislation that will reduce the taxable value of primary residential properties, which currently has a

taxable value rate of 1.35% and will decrease to 0.76%. The City Council has also adopted rates to provide relief to homeowners on their utility bills. The utility rates for residential properties for Water, Wastewater, and Solid Waste are to remain flat, with an increase in Stormwater.

Number of Mills		
	FY2026 Estimate	**FY2025 Actual**
General	87.70	73.63
Public Safety	134.98	113.43
Library	5.93	4.98
Transit	11.84	9.95
GO Bonds	6.78	5.38
Total Mills	247.23	207.37

This increase in mills, assumed increase in the median home value, and the reduced taxable value rates will combine to provide the median home in Billings and estimated tax decrease of $205.73 on the Billings portion of their tax bill.

	FY2026	**FY2025**	**Change**
Median Residential Value	350,000	308,400	41,600.00
Taxable Value	2,660.00	4,163.40	(1,503.40)
Property Tax	657.63	863.36	(205.73)
Street Maintenance	216.25	216.25	-
Total Tax & Assessment	873.88	1,079.61	(205.73)

The City has one city-wide special district for street maintenance. 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 a 0% increase in the Street Maintenance Assessment.

The City Council has identified the need for continued investment in the Stormwater system within Billings. Significant investment to reduce flooding caused by storms is needed. As such, the proposed budget includes an estimated increase in the monthly Stormwater charge of $2.13.

Rates for Water, Wastewater, and Solid Waste are being held at FY25 levels, for a 0% increase to residential properties.

Median Home Property Taxes			
	FY26	**FY25**	**Change**
General	$ 233.28	$ 306.55	$ (73.27)
Public Safety	359.05	472.25	(113.21)
Library	15.77	20.73	(4.96)
Transit	31.49	41.43	(9.93)
General Obligation	18.03	22.40	(4.36)
Median Home Property Tax	$ 657.63	$ 863.36	$ (205.73)
Street Maintenance District	216.25	216.25	-
Total Special Assessments	216.25	216.25	-
Total Taxes and Assessments	**873.88**	**1,079.61**	**(205.73)**
		Average Home Monthly Utility Bill	
	FY2026	**FY2025**	**Change**
Water	$ 47.71	$ 47.71	$ 0.00
Wastewater	30.85	30.85	0.00
Solid Waste	14.50	14.50	0.00
Storm Sewer	8.81	6.68	2.13
Monthly Utility Bill	$ 101.87	$ 99.74	$ 2.13

CONCLUSION

As we navigate the complexities of budgeting and the legislative impacts on our property tax system, 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.

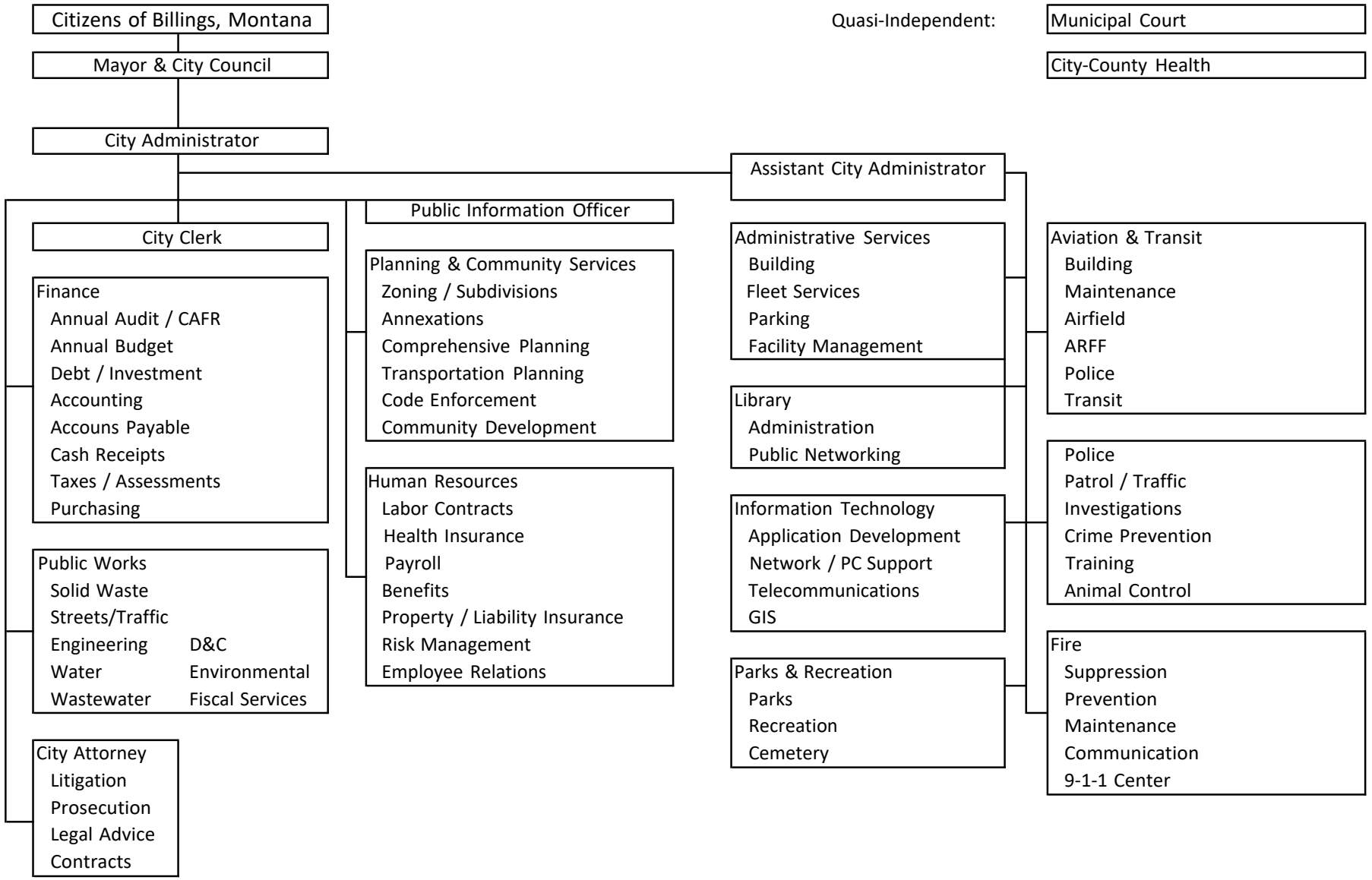
Respectfully,

Chris Kukulski, City Administrator

Andrew Zoeller, Finance Director

City Organizational Chart

City of Billings, Montana
Organizational Chart



CITY OF Billings

City of Billings, Montana
Official Roster

Mayor
Bill Cole

Council Members

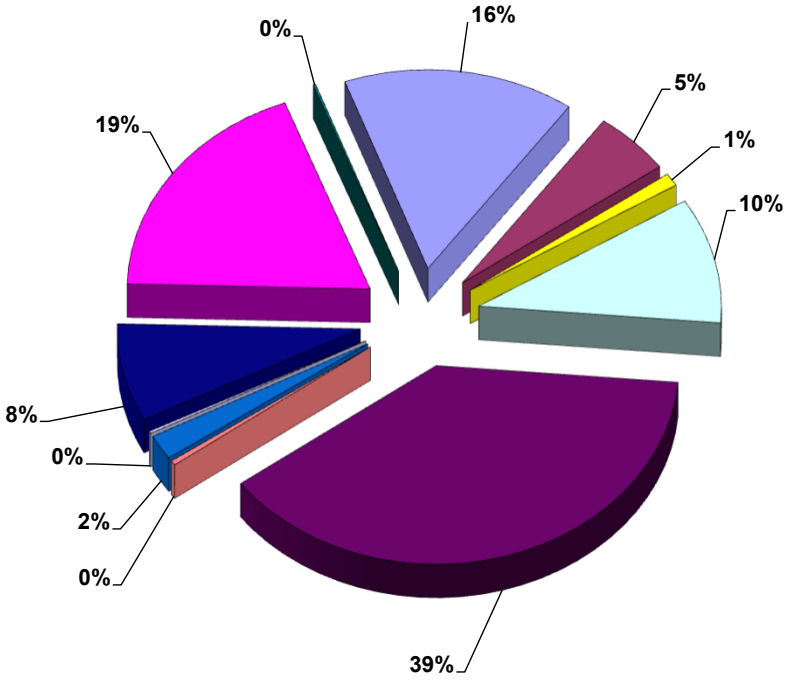
Ed Gulick	Ward One	Kendra Shaw
Jennifer Owen	Ward Two	Roy Neese
TJ Rogers	Ward Three	Bill Kennedy
Daniel Tidswell	Ward Four	Scott Aspenlieder
Tom Rupsis	Ward Five	Mike Boyett

2026 Budget Calendar for the City of Billings	
Jan-23	Budget Module Ready for Input of Revenue, O&M, and Capital Payroll and Staffing Estimates are sent to departments
Feb-04	Cost Allocation to Departments, IT Charges for Services, Facilities Charges for Services. Estimates for Telephone, Utilities, Fuel, Parking, Postage and Duplication are sent to Departments
Feb-11	Return Personnel Changes to HR. Departments, Receive Fleet charges
Feb-18	Personnel costs are uploaded into the budget module
Feb-25	Revenue projections are due
Mar-03	Budget module is closed for input
Mar-07	Requested Budget is Compiled
Mar-10	Departmental Budget Overview due to Finance
Mar-12	City Council Budget & Finance Committee Review
Mar-14	Department Goals due to Finance
Mar-18	Goals, Overview, and Requested Budget to City Administrator
3/19-3/31	Department Meetings with City Administrator
4-Apr	Review Preliminary Budget Decisions. Balance City Budget
11-Apr	Final Department Overview Due to Finance
16-Apr	City Council Budget & Finance Committee Review
18-Apr	Produce Budget Overview Presentation, Review Fund Projections
2-May	Preliminary Budget Overview, Fees/Assessment Information to Steve
13-May	Budget and Fee Assessment Public Hearing Notice to City Clerk
9-Jun	Preliminary Budget and Fee/Assessment Resolutions to City Clerk
5/6-6/3	Departmental Presentations to Council
13-Jun	Non-Routine Capital Explanations Due
23-Jun	Public Hearing on Budget and Fees/Assessments. Adopt Final Budget. Adopt Fees and Rates, Adopt Special Assessment Changes & Levies
8-Sep	Resolution to set remaining Fees and Levy

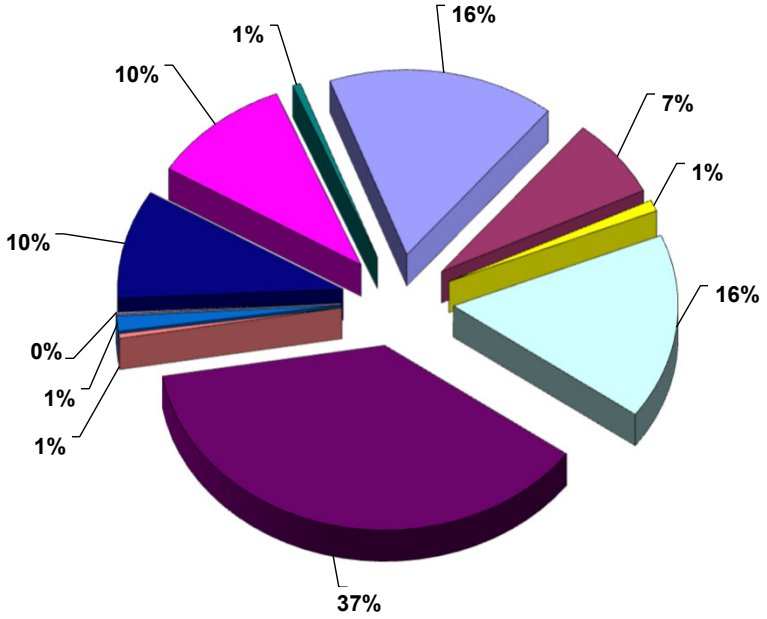
Summary Pages

All Funds
Summary of Revenues

FY 26		FY 25
$ 70,429,199	TAXES	$ 70,156,849
23,795,253	SPECIAL ASSESSMENTS	29,721,512
4,753,445	LICENSES & PERMITS	4,252,576
46,572,760	INTER-GOVERNMENTAL	69,475,721
175,854,967	CHARGES FOR SERVICE	159,777,726
1,700,400	FINES & FORFEITS	1,725,046
9,233,298	INVESTMENT EARNINGS	5,677,060
881,750	DONATIONS / CONTRIBUTIONS	604,990
36,222,531	INTERFUND TRANSFERS	40,785,728
86,136,033	DEBT PROCEEDS	43,442,500
724,070	MISCELLANEOUS	2,434,117
$ 456,303,706	TOTAL	$ 428,053,825



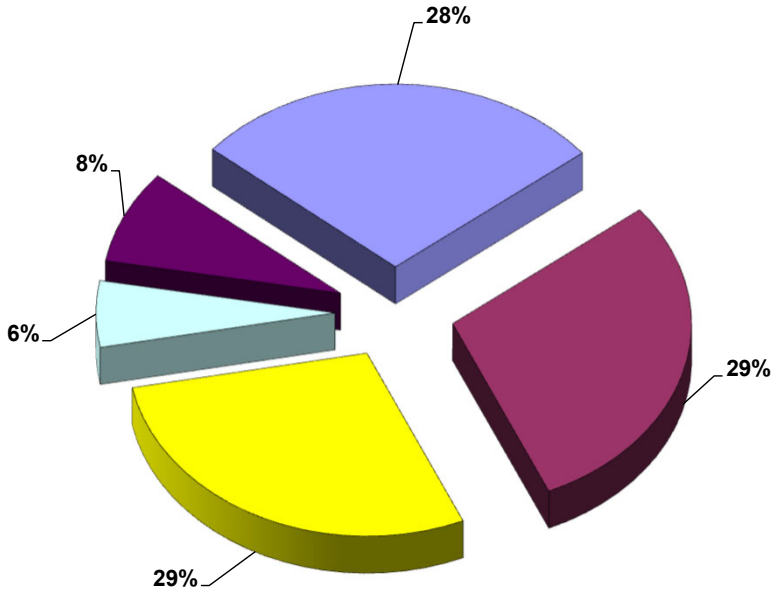
Fiscal Year 2025



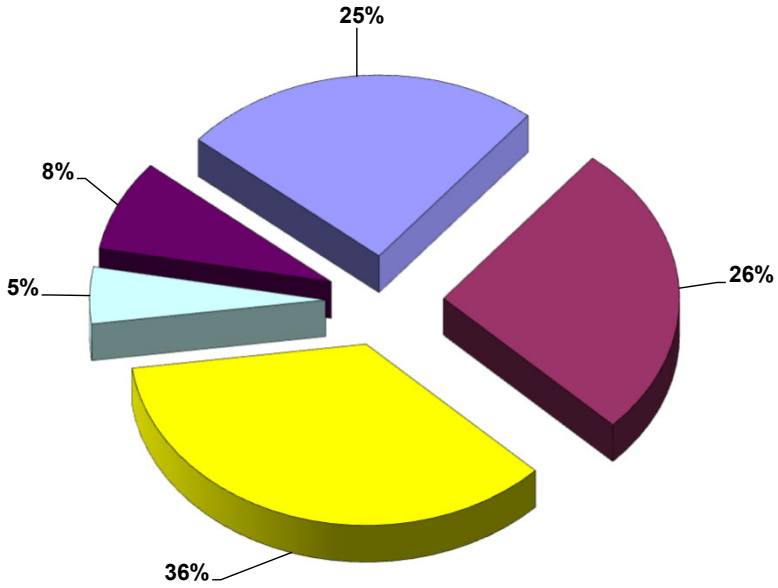
Fiscal Year 2024

All Funds
Summary of Expenditures

FY 26		FY 25
$ 123,467,741	PERSONAL SERVICES	$ 118,773,439
127,455,679	OPERATION & MAINTENANCE	126,646,165
125,067,821	CAPITAL	170,719,720
25,698,335	DEBT SERVICE	24,319,375
36,222,531	INTERFUND TRANSFERS	39,175,728
$ 437,912,107	TOTAL	$ 479,634,427



Fiscal Year 2025



Fiscal Year 2024

TOTAL CITY STAFFING AUTHORIZATION

Full-Time & Temporary Staffing

	FY 24 FTE	FY 24 TEMP	FY 25 FTE	FY 25 TEMP	FY 26 FTE	FY 26 TEMP
GENERAL FUND						
Mayor and City Council	11.0	-	11.0	-	11.0	-
City Administrator	7.0	-	7.0	-	7.0	-
Human Resources	6.0	-	6.0	-	6.0	-
City Attorney	17.0	-	21.0	-	21.0	-
Municipal Court	22.0	2.0	19.0	2.0	19.0	2.0
Finance	12.0	-	13.0	-	13.0	-
Code Enforcement	9.3	-	9.0	-	9.0	-
Cemetery	4.0	2.0	4.0	2.0	4.0	2.0
TOTAL GENERAL FUND	**88.3**	**4.0**	**90.0**	**4.0**	**90.0**	**4.0**
OTHER FUNDS						
Planning	11.4	-	12.0	-	12.0	-
Library	34.8	2.0	37.8	2.0	37.8	2.0
Building	18.3	-	18.3	-	20.0	-
Attorney Grants	5.0	-	6.0	-	6.0	-
Development Serv. Block Grant	4.5	-	4.5	-	4.5	-
Police	201.8	-	214.3	-	215.3	-
Animal Shelter	7.0	-	7.0	-	7.0	-
Police Grants	4.0	-	4.0	-	5.0	-
Fire	176.3	-	182.3	-	182.3	-
Emergency Operating Center	1.3	-	1.3	-	1.3	-
Street/Traffic Operating	56.0	12.0	56.0	7.0	59.0	7.0
Public Works Belknap	100.0	12.0	98.8	12.0	98.8	12.0
Solid Waste	86.0	14.0	86.0	8.0	87.0	8.0
Parking	11.0	-	10.0	-	10.0	-
Aviation	55.7	8.0	56.7	8.0	56.8	8.0
Transit	65.3	1.0	68.3	1.0	68.3	1.0
Municipal Court Grants	3.0	-	3.0	-	3.0	-
Property Insurance Fund	1.0	-	1.0	-	1.0	-
Facilities Management	10.0	-	10.0	-	10.0	-
Fleet Services	18.0	-	19.0	-	19.0	-
Parks, Recreation and Public Land	30.0	285.0	30.0	285.0	30.0	285.0
Public Works Administration	22.0	1.0	23.0	1.0	23.0	1.0
Public Works Engineering	24.0	2.0	26.0	2.0	26.0	2.0
Information Technologies	21.5	-	21.5	-	22.5	-
Central Telephone Services	1.4	-	1.4	-	1.4	-
TOTAL OTHER FUNDS	**969.3**	**337.0**	**998.2**	**326.0**	**1,007.0**	**326.0**
TOTALS	**1,057.6**	**341.0**	**1,088.2**	**330.0**	**1,097.0**	**330.0**

FTE - Full Time Equivalent Employees
TEMP - Temporary Employees

SUMMARY
ALL FUNDS
OPERATING BUDGET
FY 26

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	PERMANENT
FUND BALANCE - BEGINNING	$ 12,929,744	$ 77,057,592	$ 8,982,069	$ 8,450,724			$ 800,056
WORKING CAPITAL - BEGINNING					$ 46,148,699	$ 18,580,378	
REVENUES:							
TAXES	$ 22,950,496	$ 42,843,942	$ 1,533,480	$ -	$ 3,101,281	$ -	$ -
SPECIAL ASSESSMENTS	-	21,955,253	1,715,000	-	-	125,000	-
LICENSES & PERMITS	1,977,395	2,656,000	-	-	7,050	113,000	-
INTER-GOVERNMENTAL	13,976,215	18,649,858	-	-	13,946,687	-	-
CHARGES FOR SERVICE	4,110,149	29,728,140	-	-	105,716,708	36,280,470	19,500
FINES & FORFEITS	1,293,000	228,400	-	-	179,000	-	-
INVESTMENT EARNINGS	199,074	2,450,553	86,735	376,756	5,385,763	706,319	28,098
DONATIONS / CONTRIBUTIONS	-	876,750	-	5,000	-	-	-
INTERFUND TRANSFERS	-	31,621,013	1,955,034	2,600,537	45,947	-	-
DEBT PROCEEDS	-	42,138,000	-	3,998,033	40,000,000	-	-
MISCELLANEOUS	-	576,350	-	1,080	146,640	-	-
TOTAL REVENUES	$ 44,506,329	$ 193,724,259	$ 5,290,249	$ 6,981,406	$ 168,529,076	$ 37,224,789	$ 47,598
EXPENDITURES:							
PERSONAL SERVICES	$ 8,438,942	$ 70,828,411	$ -	$ -	$ 32,760,344	$ 11,440,044	$ -
OPERATION & MAINTENANCE	4,625,232	52,948,829	72,897	530,553	39,671,560	29,606,608	-
CAPITAL	7,371	66,764,993	-	3,865,674	54,272,783	157,000	-
DEBT SERVICE	-	4,489,731	5,518,023	-	15,690,581	-	-
INTERFUND TRANSFERS	31,434,783	4,196,014	-	490,034	-	53,700	48,000
TOTAL EXPENDITURES	$ 44,506,328	$ 199,227,978	$ 5,590,920	$ 4,886,261	$ 142,395,268	$ 41,257,352	$ 48,000
FUND BALANCE - ENDING	$ 12,929,745	$ 71,553,873	$ 8,681,398	$ 10,545,869			$ 799,654
WORKING CAPITAL NOT BUDGETED					-	-	
WORKING CAPITAL - ENDING					$ 72,282,507	$ 14,547,815	
LESS OPERATING RESERVE					15,077,000	4,317,557	
LESS BOND/LOAN RESERVE REQUIREMENTS					5,255,000	-	
AVAILABLE WORKING CAPITAL					$ 51,950,507	$ 10,230,258	

SUMMARY
ALL FUNDS
OPERATING BUDGET
FY 26

	BUDGET FY 26	BUDGET FY 25	INCREASE (DECREASE)	ACTUAL FY 24
FUND BALANCE - BEGINNING	$ 108,220,185	$ 25,829,682	$ 82,390,503	$ 125,541,305
WORKING CAPITAL - BEGINNING	$ 64,729,077	$ 145,622,804	$ (80,893,727)	$ 158,945,888
REVENUES:				
TAXES	$ 70,429,199	$ 70,156,849	$ 272,350	$ 79,533,748
SPECIAL ASSESSMENTS	23,795,253	29,721,512	(5,926,259)	53,706,697
LICENSES & PERMITS	4,753,445	4,252,576	500,869	6,713,734
INTER-GOVERNMENTAL	46,572,760	69,475,721	(22,902,961)	89,999,449
CHARGES FOR SERVICE	175,854,967	159,777,726	16,077,241	160,294,846
FINES & FORFEITS	1,700,400	1,725,046	(24,646)	2,145,700
INVESTMENT EARNINGS	9,233,298	5,677,060	3,556,238	21,272,159
DONATIONS / CONTRIBUTIONS	881,750	604,990	276,760	2,677,929
INTERFUND TRANSFERS	36,222,531	40,785,728	(4,563,197)	35,048,100
DEBT PROCEEDS	86,136,033	43,442,500	42,693,533	26,216,969
MISCELLANEOUS	724,070	2,434,117	(1,710,047)	7,176,470
TOTAL REVENUES	$ 456,303,706	$ 428,053,825	$ 28,249,881	$ 484,785,801
EXPENDITURES:				
PERSONAL SERVICES	$ 123,467,741	$ 118,773,439	$ 4,694,302	$ 109,336,132
OPERATION & MAINTENANCE	127,455,679	126,646,165	809,514	106,063,915
CAPITAL	125,067,821	170,719,720	(45,651,899)	122,753,681
DEBT SERVICE	25,698,335	24,319,375	1,378,960	13,819,600
INTERFUND TRANSFERS	36,222,531	39,175,728	(2,953,197)	34,092,493
TOTAL EXPENDITURES	$ 437,912,107	$ 479,634,427	$ (41,722,320)	$ 386,065,821
FUND BALANCE - ENDING	$ 104,510,539	$ 16,944,224	$ 87,566,315	$ 216,999,259
WORKING CAPITAL NOT BUDGETED	-	-	-	68,777,116
WORKING CAPITAL - ENDING	$ 86,830,322	$ 102,927,660	$ (16,097,338)	$ 234,975,099
LESS OPERATING RESERVE	19,394,557	19,171,372	223,185	11,447,404
LESS BOND/LOAN RESERVE REQUIREMENTS	5,255,000	5,255,000	-	9,571,097
AVAILABLE WORKING CAPITAL	$ 62,180,765	$ 78,501,288	$ (16,320,523)	$ 213,956,598

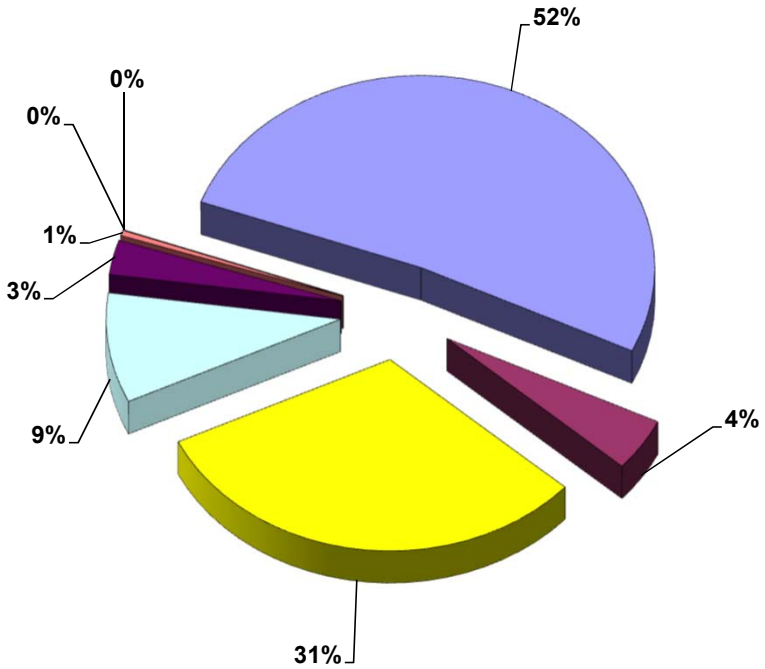
General Fund

GENERAL FUND

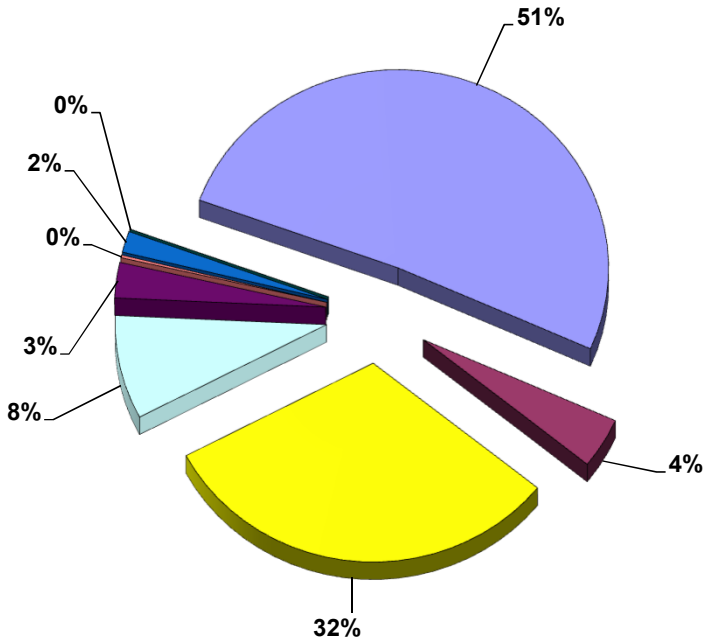
The General Fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund. Property taxes, licenses and permits, charges for services, fines and forfeitures, and state intergovernmental revenue provide revenue to the general fund. The expenditures of the following departments are accounted for in the general fund: Mayor and City Council, City Administrator, Human Resources, City Attorney, Municipal Court, Code Enforcement, Parks, Recreation and Public Lands, and Finance. The largest use of general fund revenue is the transfer to the Public Safety Fund.

General Fund
Summary of Revenues

FY 26		FY 25
$ 22,950,496	TAXES	$ 22,920,627
1,977,395	LICENSES & PERMITS	1,845,576
13,976,215	INTER-GOVERNMENTAL	14,107,744
4,110,149	CHARGES FOR SERVICE	3,790,321
1,293,000	FINES & FORFEITS	1,294,046
199,074	INVESTMENT EARNINGS	97,000
-	INTERFUND TRANSFERS	769,802
-	OTHER	-
$ 44,506,329	TOTAL	$ 44,825,116



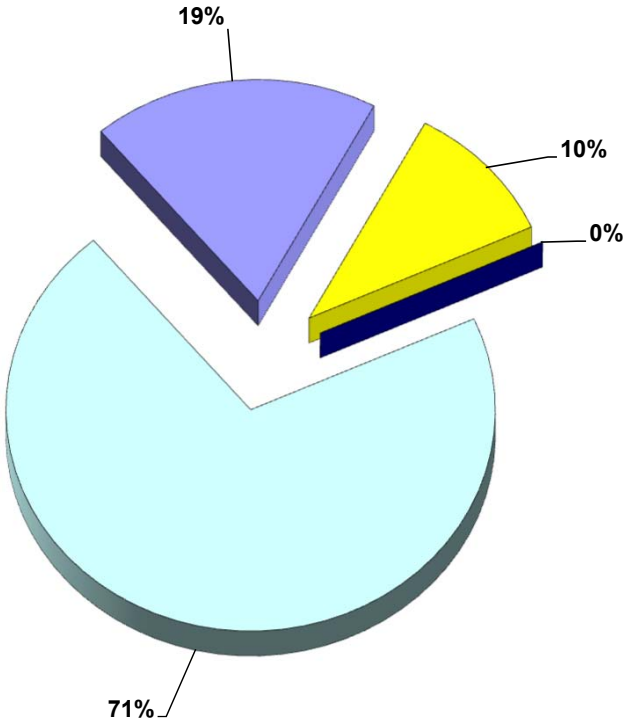
Fiscal Year 2026



Fiscal Year 2025

General Fund
Summary of Expenditures

FY 26		FY 25
$ 8,438,942	PERSONAL SERVICES	$ 8,819,240
4,625,232	OPERATION & MAINTENANCE	4,026,912
7,371	CAPITAL	1,800
31,434,783	INTERFUND TRANSFERS	31,919,087
$ 44,506,328	TOTAL	$ 44,767,039



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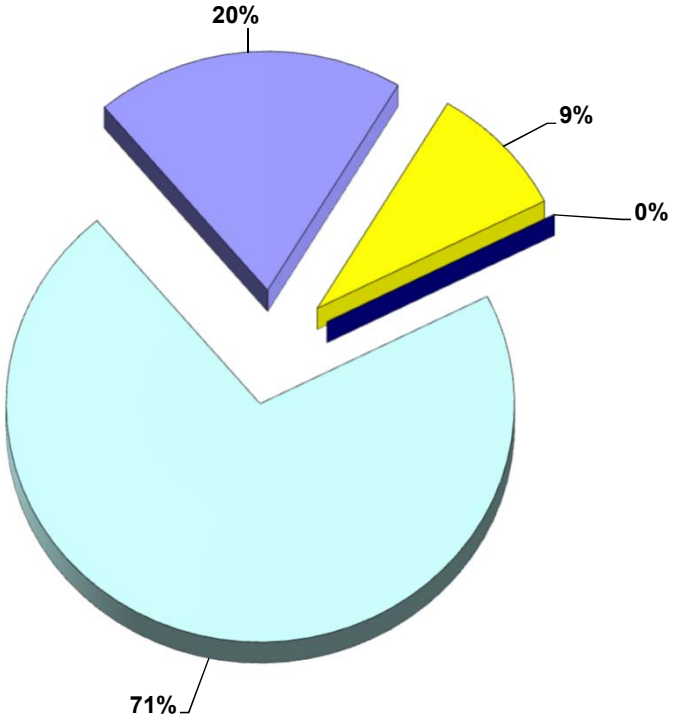


Fiscal Year 2025

GENERAL OPERATING FUND
SUMMARY
OPERATING BUDGET
FY26

	PROPOSED BUDGET FY 26	APPROVED BUDGET FY 25	INCREASE (DECREASE)	ACTUAL FY 24
FUND BALANCE - BEGINNING	**$ 12,929,744**	**$ 12,398,052**	**$ 531,692**	**$ 12,754,877**
REVENUES:				
TAXES	$ 22,950,496	$ 22,920,627	$ 29,869	$ 22,520,871
SPECIAL ASSESSMENTS	-	-	-	11,650
LICENSES & PERMITS	1,977,395	1,845,576	131,819	1,894,997
INTER-GOVERNMENTAL	13,976,215	14,107,744	(131,529)	13,435,087
CHARGES FOR SERVICE	4,110,149	3,790,321	319,828	4,670,316
FINES & FORFEITS	1,293,000	1,294,046	(1,046)	1,325,069
INVESTMENT EARNINGS	199,074	97,000	102,074	268,757
INTERFUND TRANSFERS	-	769,802	(769,802)	45,059
MISCELLANEOUS	-	-	-	18,673
TOTAL REVENUES	**$ 44,506,329**	**$ 44,825,116**	**$ (318,787)**	**$ 44,190,479**
EXPENDITURES:				
PERSONAL SERVICES	$ 8,438,942	$ 8,819,240	$ (380,298)	$ 11,656,246
OPERATION & MAINTENANCE	4,625,232	4,026,912	598,320	8,240,449
CAPITAL	7,371	1,800	5,571	107,411
INTERFUND TRANSFERS	31,434,783	31,919,087	(484,304)	25,277,041
TOTAL EXPENDITURES	**$ 44,506,328**	**$ 44,767,039**	**$ (260,711)**	**$ 45,281,147**
FUND BALANCE - ENDING	**$ 12,929,745**	**$ 12,456,129**	**$ 473,616**	**$ 11,664,209**

GENERAL OPERATING FUND
OPERATING BUDGET

FUND 0100

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 11,579,301**	**$ 12,754,877**	**$ 12,398,052**	**$ 11,664,202**	**$ 12,929,744**
REVENUES:					
TAXES	$ 19,195,911	$ 22,520,871	$ 22,920,627	$ 22,263,793	$ 22,950,496
SPECIAL ASSESSMENTS	17,005	11,650	-	-	-
LICENSES & PERMITS	1,986,222	1,894,997	1,845,576	1,900,000	1,977,395
INTER-GOVERNMENTAL	12,853,964	13,435,078	14,107,744	14,109,000	13,976,215
CHARGES FOR SERVICE	4,677,141	4,670,316	3,790,321	3,990,216	4,110,149
FINES & FORFEITS	1,152,957	1,325,069	1,294,046	1,100,000	1,293,000
INVESTMENT EARNINGS	139,064	268,757	97,000	266,396	199,074
INTERFUND TRANSFERS	19,303	45,059	769,802	769,802	-
MISCELLANEOUS	13,184	18,673	-	-	-
TOTAL REVENUE	**$ 40,054,751**	**$ 44,190,470**	**$ 44,825,116**	**$ 44,399,207**	**$ 44,506,329**
EXPENDITURES:					
MAYOR AND CITY COUNCIL	$ 336,053	$ 310,397	$ 396,897	$ 383,953	$ 469,213
CITY ADMINISTRATOR	1,192,468	1,240,904	1,424,672	1,315,509	1,313,201
HUMAN RESOURCES	997,892	972,468	1,130,791	1,074,000	1,129,513
CITY ATTORNEY	2,474,916	2,557,939	3,383,409	2,702,648	3,351,051
MUNICIPAL COURT	1,495,343	1,865,544	2,159,094	2,007,663	2,232,552
FINANCE	1,696,798	2,080,227	2,182,499	1,980,775	1,972,519
CODE ENFORCEMENT	976,587	1,040,027	1,200,866	1,102,344	1,229,951
PARKS, RECREATION AND PUBLIC LANDS	4,916,695	5,195,940	-	-	
NON-DEPARTMENTAL	24,792,423	30,017,699	32,888,811	32,566,773	32,808,329
TOTAL EXPENDITURES	**$ 38,879,175**	**$ 45,281,145**	**$ 44,767,039**	**$ 43,133,665**	**$ 44,506,329**
FUND BALANCE ENDING	**$ 12,754,877**	**$ 11,664,202**	**$ 12,456,129**	**$ 12,929,744**	**$ 12,929,744**
LESS:					
COMMITTED	11,826,034	11,826,034	12,795,472	11,210,074	12,904,698
UNASSIGNED	**$ 928,843**	**$ (161,832)**	**$ (339,343)**	**$ 1,719,670**	**$ 25,047**

Special Revenue Funds

SPECIAL REVENUE FUNDS

The Special Revenue funds are used to account for the proceeds of specific revenue sources (other than those for expendable trusts and major capital projects and enterprise activities) to finance specified activities as required by law or administrative regulation.

The City's special revenue funds and their purposes:

- The **Public Safety Fund** accounts for the Fire Department operations and the Police Department operations, including Animal Control.

- The **South Tax Increment Operating Fund** accounts for revenues from property tax levies in the South Tax Increment District on increased taxable values. Amounts collected are used for the benefit of the tax increment district from which collections were assessed.

- The **East Tax Increment Operating Fund** accounts for revenues from property tax levies on increased taxable values in the East Tax Increment District. Amounts collected are used for the benefit of the tax increment district from which collections were assessed.

- The **North 27th Street District Tax Increment Operating Fund** accounts for revenues from property tax levies on increased taxable values in the North 27th Street Tax Increment District. Amounts collected are used for the benefit of the tax increment district from which collections were assessed.

- The **Gas Tax Fund** accounts for revenues received from the State of Montana gasoline tax.

- The **Building Inspection Fund** accounts for building permits and inspections for private construction in the City.

- The **Street and Traffic Fund** accounts for street cleaning, snow removal, minor street repairs, signage, street striping, forestry, and traffic signal maintenance.

- The **Anti-Graffiti Fund** accounts for rewards offered to the public for information that leads to the identification, apprehension and conviction of graffiti vandals.

- The **Fire Programs Fund** accounts for the Regional HazMat Team, grants, donations, and other fire related programs.

- The **Emergency Operating Center 9-1-1 Fund** accounts for monies received from the State of Montana 9-1-1 Program.

- The **City-County Planning Fund**, through an inter-local agreement, accounts for the operation of the Planning department, which promotes the health, safety, convenience, and welfare of the Community.

- The **City Attorney Grants Fund** accounts for grants through the Montana Board of Crime Control that includes the Victim/Witness Grant and the Domestic Violence Unit Grant to supplement the City Attorney's efforts.

- The **Municipal Court Grants Fund** is funded by grants. The grants are the Billings Adult Misdemeanor Drug Court Award from the Supreme Court of Montana, Mental Health Court Award from the Department of Justice, the DUI Task Force Award from the State of Montana, and the Substance Abuse and Mental Health Services Administration from the Department of Health and Human Services from the State of Montana.

- The **Police Programs Fund** accounts for the following programs: Montana Board of Crime Control, Justice Assistance Grants, High Intensity Drug Traffic Area, Technology Grants, Internet Crimes Against Children, Highway Traffic Safety Grants, Downtown Central Beat Officer, and other law enforcement related programs.

- The **City-County Library Fund** accounts for operations of the Parmly Billings Library.

- The **American Rescue Plan Fund** accounts is funded by a Federal Grant in response to the negative impact of the Coronavirus economy in 2020 and 2021. These funds may be used for Revenue Loss Replacement, Infrastructure, Public Health Expenditures, Economic Impact Programs and Premium Pay for Essential Workers.

- The **Community Development Grants Fund** accounts for revenues from the Federal government for community and housing related programs.

- The **Park Programs Fund** accounts for revenues and expenditures related to park acquisitions and improvements, Urban Forestry Grant, Kiwanis License Plates, Trash for Trees, and Cottonwood Park.

- The **Downtown Revolving Loan Program Fund** accounts for low-interest loans funded by local banks and the City of Billings.

- The **Cemetery Improvements Fund** accounts for expansion projects at the cemetery.

- The **Bike Trail Donations Fund** accounts for the funds accumulated for trails development.

- The **Animal Control Donation Fund** accounts for donations to the Animal Control for specific purposes.

- The **Street Maintenance Districts Fund** accounts for various street programs.

- The **Street Light Maintenance Districts Fund** accounts for the maintenance of street lighting systems within several such districts in the City.

- The **Storm Sewer Fund** accounts for the operation and maintenance of the storm sewer system.

- The **Park Maintenance Districts Fund** accounts for special assessments that support maintenance of various, individual parks.

- The **PRPL Operations Fund** accounts for the city-wide park assessment, maintenance, and improvements.

- The **Arterial Street Fees Fund** complements other funds in the construction and reconstruction of arterial streets within the City.

- The **Amend Park Fund** accounts for funds designated to support Amend Park.

- The **Ballfield / Stadium Donation for Capital Maintenance Fund** accounts for donations to fund future capital maintenance for the ball field and stadium.

- The **Road Maintenance Fund** accounts for special assessments that support maintenance for an emergency route in and out of Briarwood subdivision.

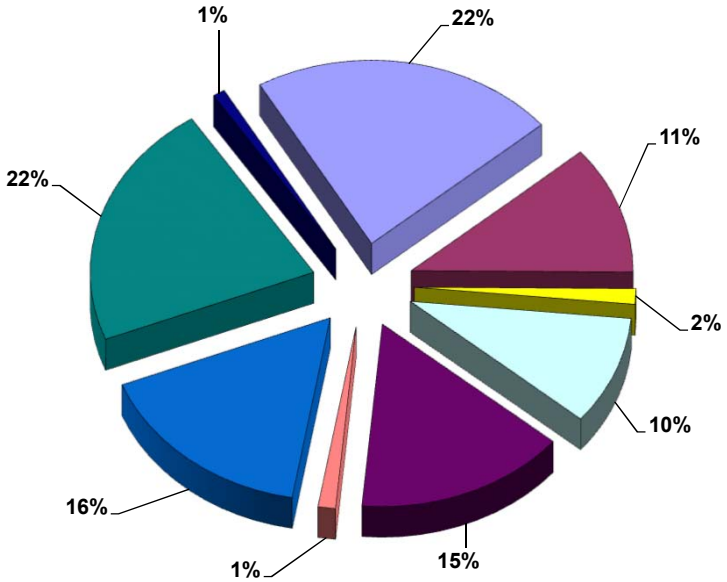
- The **Sidewalk Hazard Repair Fund** accounts for minor repairs to sidewalks and is funded by assessing adjacent property owners.

- The **Ballpark Repair Fund** accounts for regular maintenance to the ball field and stadium.

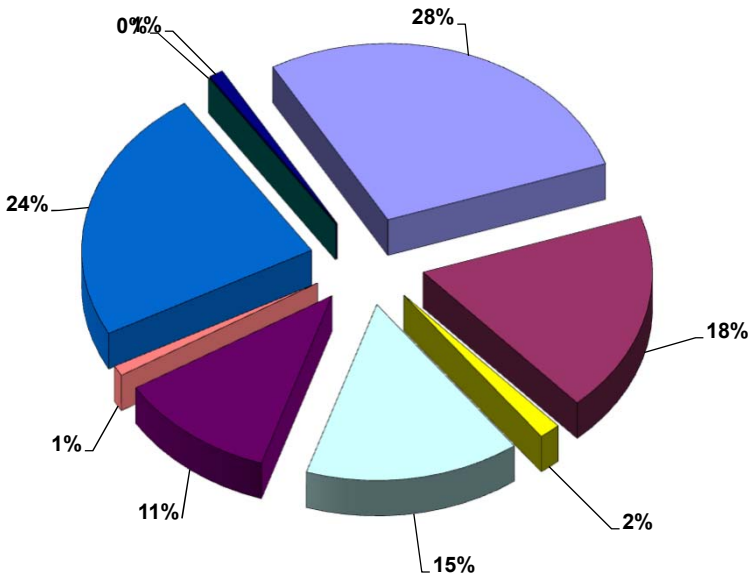
- The **Cemetery-Central Ave Irrigation Fund** accounts for the deferred maintenance of the irrigation ditch along Central Ave.

Special Revenue Funds
Summary of Revenues

FY 26		FY 25
$ 42,843,942	TAXES	$ 42,487,703
21,955,253	SPECIAL ASSESSMENTS	27,806,512
2,656,000	LICENSES & PERMITS	2,291,500
18,649,858	INTER-GOVERNMENTAL	22,807,018
29,728,140	CHARGES FOR SERVICE	17,006,558
2,450,553	INVESTMENT EARNINGS	1,435,060
31,621,013	INTERFUND TRANSFERS	35,400,799
42,138,000	DEBT PROCEEDS	-
1,681,500	OTHER	1,402,865
$ 193,724,259	TOTAL	$150,638,015



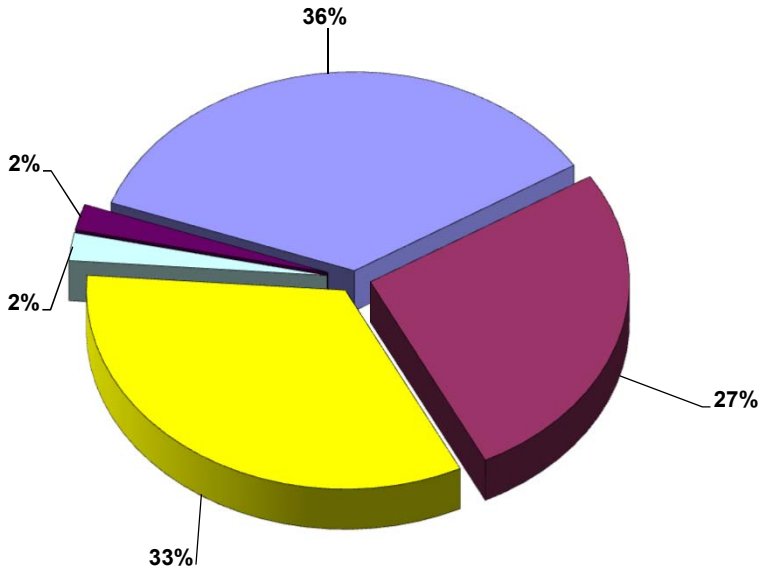
Fiscal Year 2026



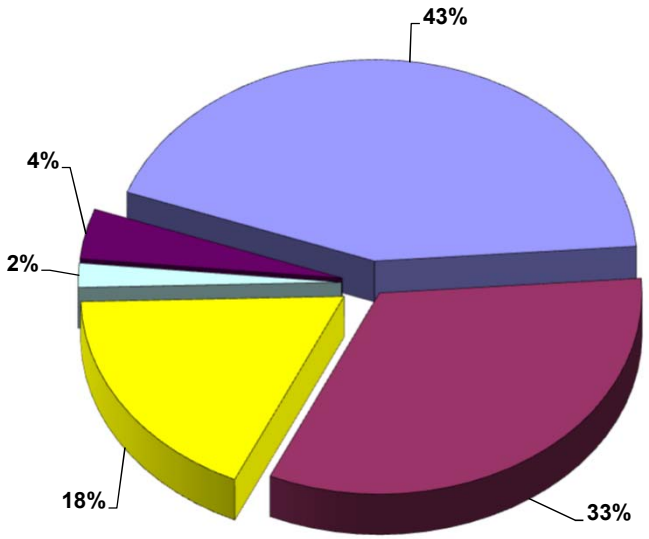
Fiscal Year 2025

Special Revenue Funds
Summary of Expenditures

FY 26		FY 25
$ 70,828,411	PERSONAL SERVICES	$ 69,605,768
52,948,829	OPERATION & MAINTENANCE	53,042,975
66,764,993	CAPITAL	28,584,560
4,489,731	DEBT SERVICE	3,125,171
4,196,014	INTERFUND TRANSFERS	6,476,639
$ 199,227,978	TOTAL	$ 160,835,113



Fiscal Year 2026



Fiscal Year 2025

SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 26

	PUBLIC SAFETY	SOUTH TAX INCREMENT	EAST TAX INCREMENT	NORTH 27th STREET TAX INCREMENT	GAS TAX	BUILDING INSPECTION	STREET & TRAFFIC	ANTI GRAFFITTI	FIRE PROGRAMS
FUND BALANCE - BEGINNING	**$ 2,636,258**	**$ 4,127,444**	**$ 2,187,336**	**$ 2,741,528**	**$ 12,729,133**	**$ 4,635,770**	**$ 5,392,000**	**$ 9,009**	**$ 291,890**
REVENUE:									
TAXES	$ 32,253,712	$ 4,664,717	$ 1,017,521	$ 2,689,148	$ -	$ -	$ -	$ -	$ -
SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	-	-
LICENSES & PERMITS	37,000	-	-	-	-	2,521,000	-	-	-
INTER-GOVERNMENTAL	4,863,389	355,360	211,630	330,801	5,040,679	-	250,000	-	50,000
CHARGES FOR SERVICE	3,377,260	-	-	-	-	-	14,165,800	-	22,000
FINES & FORFEITS	45,400	-	-	-	-	-	-	500	-
INVESTMENT EARNINGS	35,452	141,263	59,946	235,640	300,000	160,897	200,000	-	11,069
CONTRIBUTIONS / DONATIONS	-	-	-	-	500,000	-	-	2,500	18,000
INTERFUND TRANSFERS	22,335,546	-	-	-	-	-	-	-	-
DEBT PROCEEDS	-	29,600,000	-	-	-	-	-	-	-
MISCELLANEOUS	152,800	-	-	-	-	8,000	7,500	-	2,000
TOTAL REVENUE	**$ 63,100,559**	**$ 34,761,340**	**$ 1,289,097**	**$ 3,255,589**	**$ 5,840,679**	**$ 2,689,897**	**$ 14,623,300**	**$ 3,000**	**$ 103,069**
EXPENDITURES:									
PERSONAL SERVICES	$ 49,493,917	$ -	$ -	$ -	$ 103,182	$ 2,118,034	$ 5,980,021	$ -	$ 22,500
OPERATION & MAINTENANCE	10,520,331	3,151,011	815,078	1,330,167	394,509	767,161	5,691,593	3,000	119,000
CAPITAL	1,123,836	29,600,000	100,000	50,000	11,010,000	5,000	2,697,171	-	-
DEBT SERVICE	-	2,710,381	468,643	1,310,707	-	-	-	-	-
INTERFUND TRANSFERS	2,256,465	-	-	45,947	-	-	-	-	-
TOTAL EXPENDITURES	**$ 63,394,549**	**$ 35,461,392**	**$ 1,383,721**	**$ 2,736,821**	**$ 11,507,691**	**$ 2,890,195**	**$ 14,368,785**	**$ 3,000**	**$ 141,500**
FUND BALANCE ENDING	**$ 2,342,268**	**$ 3,427,392**	**$ 2,092,712**	**$ 3,260,296**	**$ 7,062,121**	**$ 4,435,472**	**$ 5,646,515**	**$ 9,009**	**$ 253,459**

SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 26

	EOC 9-1-1	CITY COUNTY PLANNING	CITY ATTORNEY GRANTS	MUNCIPAL COURT GRANTS	POLICE PROGRAMS	CITY COUNTY LIBRARY	COMMUNITY DEVELOPMENT GRANTS	PARK PROGRAMS	CEMETERY IRRIGATION
FUND BALANCE - BEGINNING	**$ 2,246,524**	**$ 1,633,986**	**$ 13,063**	**$ 987**	**$ 1,073,187**	**$ 5,079,343**	**$ 1,305,272**	**$ 1,870,681**	**$ 25,308**
REVENUE:									
TAXES	$ -	$ 668,000	$ -	$ -	$ -	$ 1,550,844		$ -	$ -
SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	92,000	-	-	-	-	-	-	-
INTER-GOVERNMENTAL	1,112,010	1,488,293	256,702	219,169	965,390	1,644,973	1,811,462	-	-
CHARGES FOR SERVICE	-	421,703	-	-	357,600	17,400	15,000	-	5,290
FINES & FORFEITS	-	-	46,000	-	120,000	16,500	-	-	-
INVESTMENT EARNINGS	101,178	40,977	-	-	17,324	150,651	44,164	77,337	14,692
CONTRIBUTIONS / DONATIONS	-	-	-	-	60,000	99,750	-	122,500	-
INTERFUND TRANSFERS	-	100,000	502,698	-	112,905	1,392,818	51,470	-	4,710
DEBT PROCEEDS	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	85,050	200,000	-	-
TOTAL REVENUE	**$ 1,213,188**	**$ 2,810,973**	**$ 805,400**	**$ 219,169**	**$ 1,633,219**	**$ 4,957,986**	**$ 2,122,096**	**$ 199,837**	**$ 24,692**
EXPENDITURES:									
PERSONAL SERVICES	$ 183,793	$ 1,644,731	$ 803,650	$ 163,033	$ 1,168,469	$ 3,267,773	$ 521,203	$ 89,637	
OPERATION & MAINTENANCE	1,220,801	983,268	1,750	57,117	394,474	1,989,867	1,297,737	31,893	50,000
CAPITAL	-	-	-	-	-	-	-	682,986	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-
INTERFUND TRANSFERS	-	2,337	-	-	-	33,005	-	-	-
TOTAL EXPENDITURES	**$ 1,404,594**	**$ 2,630,336**	**$ 805,400**	**$ 220,150**	**$ 1,562,943**	**$ 5,290,645**	**$ 1,818,940**	**$ 804,516**	**$ 50,000**
FUND BALANCE ENDING	**$ 2,055,118**	**$ 1,814,623**	**$ 13,063**	**$ 6**	**$ 1,143,463**	**$ 4,746,684**	**$ 1,608,428**	**$ 1,266,002**	**$ -**

SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 26

	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	PRPL OPERATIONS
FUND BALANCE - BEGINNING	**$ 2,061,763**	**$ 96,457**	**$ -**	**$ 24,162**	**$ 13,955,863**	**$ 2,345,177**	**$ 1,969,447**	**$ 2,925,137**	**$ 4,739,865**
REVENUE:									
TAXES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SPECIAL ASSESSMENTS	-	-	-	-	17,405,000	2,770,000	-	1,677,378	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	6,000
INTER-GOVERNMENTAL	-	-	-	-	-	-	-	-	50,000
CHARGES FOR SERVICE	-	22,000	-	-	-	-	9,500,000	-	1,784,087
FINES & FORFEITS	-	-	-	-	-	-	-	-	-
INVESTMENT EARNINGS	62,471	2,569	-	790	355,000	70,000	153,000	82,642	100,706
CONTRIBUTIONS / DONATIONS	-	-	-	-	-	-	-	-	4,000
INTERFUND TRANSFERS	-	-	-	-	-	-	-	-	7,090,866
DEBT PROCEEDS	-	-	-	-	-	-	12,538,000	-	-
MISCELLANEOUS	115,000	-	-	-	-	-	6,000	-	-
TOTAL REVENUE	**$ 177,471**	**$ 24,569**	**$ -**	**$ 790**	**$ 17,760,000**	**$ 2,840,000**	**$ 22,197,000**	**$ 1,760,020**	**$ 9,035,659**
EXPENDITURES:									
PERSONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,268,468
OPERATION & MAINTENANCE	807,030	-	-	-	9,999,948	3,359,807	5,449,565	1,490,975	2,694,916
CAPITAL	-	-	-	-	7,796,000	-	11,280,000	165,000	1,955,000
DEBT SERVICE	-	-	-	-	-	-		-	-
INTERFUND TRANSFERS	-	-	-	-	-	-	1,465,000	-	378,260
TOTAL EXPENDITURES	**$ 807,030**	**$ -**	**$ -**	**$ -**	**$ 17,795,948**	**$ 3,359,807**	**$ 18,194,565**	**$ 1,655,975**	**$ 10,296,644**
FUND BALANCE ENDING	**$ 1,432,204**	**$ 121,026**	**$ -**	**$ 24,952**	**$ 13,919,915**	**$ 1,825,370**	**$ 5,971,882**	**$ 3,029,182**	**$ 3,478,880**

SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 26

	AMEND PARK	BALLFIELD STADIUM DONATIONS	ROAD MAINTENANCE DISTRICT	SIDEWALK HAZARD REPAIR	BALLPARK REPAIR FUND
FUND BALANCE - BEGINNING	**$ 20,579**	**$ 648,657**	**$ 28,555**	**$ 68,000**	**$ 175,211**
REVENUE:					
TAXES	$ -	$ -	$ -	$ -	$ -
SPECIAL ASSESSMENTS	-	-	2,875	100,000	-
LICENSES & PERMITS	-	-	-	-	-
INTER-GOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICE	25,000	-	-	15,000	-
FINES & FORFEITS	-	-	-	-	-
INVESTMENT EARNINGS	7,449	17,297	822	2,000	5,217
CONTRIBUTIONS / DONATIONS	-	70,000	-	-	-
INTERFUND TRANSFERS	-	-	-	-	30,000
DEBT PROCEEDS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUE	**$ 32,449**	**$ 87,297**	**$ 3,697**	**$ 117,000**	**$ 35,217**
EXPENDITURES:					
PERSONAL SERVICES	$ -	$ -	$ -	$ -	$ -
OPERATION & MAINTENANCE	37,216	12,003	1,747	185,000	91,865
CAPITAL	-	300,000	-	-	-
DEBT SERVICE	-	-	-	-	-
INTERFUND TRANSFERS	15,000	-	-	-	-
TOTAL EXPENDITURES	**$ 52,216**	**$ 312,003**	**$ 1,747**	**$ 185,000**	**$ 91,865**
FUND BALANCE ENDING	**$ 812**	**$ 423,951**	**$ 30,505**	**$ -**	**$ 118,563**

SPECIAL REVENUE FUNDS
SUMMARY
OPERATING BUDGET
FY 26

	PROPOSED BUDGET FY 26	APPROVED BUDGET FY 25	INCREASE (DECREASE)	ACTUAL FY 24
FUND BALANCE - BEGINNING	**$ 77,057,592**	**$ 68,450,754**	**$ 8,606,838**	**$ 81,951,160**
REVENUE:				
TAXES	$ 42,843,942	$ 42,487,703	$ 356,239	$ 52,398,065
SPECIAL ASSESSMENTS	21,955,253	27,806,512	(5,851,259)	51,941,290
LICENSES & PERMITS	2,656,000	2,291,500	364,500	4,740,647
INTER-GOVERNMENTAL	18,649,858	22,807,018	(4,157,160)	49,188,668
CHARGES FOR SERVICE	29,728,140	17,006,558	12,721,582	24,374,402
FINES & FORFEITS	228,400	283,500	(55,100)	703,230
INVESTMENT EARNINGS	2,450,553	1,435,060	1,015,493	7,661,505
CONTRIBUTIONS / DONATIONS	876,750	599,990	276,760	1,567,114
INTERFUND TRANSFERS	31,621,013	35,400,799	(3,779,786)	31,790,381
DEBT PROCEEDS	42,138,000	-	42,138,000	15,149,410
MISCELLANEOUS	576,350	519,375	56,975	3,370,326
TOTAL REVENUE	**$ 193,724,259**	**$ 150,638,015**	**$ 43,086,244**	**$ 242,885,038**
EXPENDITURES:				
PERSONAL SERVICES	$ 70,828,411	$ 69,605,768	$ 1,222,643	$ 58,973,813
OPERATION & MAINTENANCE	52,948,829	53,042,975	(94,146)	38,995,541
CAPITAL	66,764,993	28,584,560	38,180,433	29,231,752
DEBT SERVICE	4,489,731	3,125,171	1,364,560	3,193,449
INTERFUND TRANSFERS	4,196,014	6,476,639	(2,280,625)	8,131,846
TOTAL EXPENDITURES	**$ 199,227,978**	**$ 160,835,113**	**$ 38,392,865**	**$ 138,526,401**
FUND BALANCE ENDING	**$ 71,553,873**	**$ 58,253,656**	**$ 13,300,217**	**$ 186,299,867**

PUBLIC SAFETY FUND
OPERATING BUDGET

FUND 1500, 1510

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 2,044,487**	**$ 2,567,456**	**$ 1,800,000**	**$ 3,208,387**	**$ 2,636,258**
REVENUE:					
PROPERTY TAXES	$ 26,147,771	$ 31,373,396	$ 31,820,639	$ 31,632,100	$ 31,828,712
MARIJUANA EXCISE TAX	161,849	405,385	425,000	425,000	425,000
LICENSES & PERMITS	18,385	51,467	37,000	37,726	37,000
INTER-GOVERNMENTAL	3,438,908	3,616,876	3,757,267	2,056,041	4,863,389
CHARGES FOR SERVICE	2,783,602	3,130,578	3,171,309	3,408,494	3,377,260
FINES & FORFEITS	45,662	94,862	51,900	43,718	45,400
INVESTMENT EARNINGS	65,533	85,589	19,991	22,241	35,452
INTERFUND TRANSFERS-SOUTH TIF PD	204,898	305,673	2,247,000	2,247,000	-
INTERFUND TRANSFERS-GENERAL FD	21,876,136	19,296,950	22,415,000	22,415,000	22,335,546
MISCELLANEOUS	88,153	416,770	122,200	41,276	152,800
TOTAL REVENUE	**$ 54,830,897**	**$ 58,777,546**	**$ 64,067,306**	**$ 62,328,596**	**$ 63,100,559**
EXPENDITURES:					
POLICE:					
ADMINISTRATION	$ 1,907,194	$ 2,231,648	$ 2,486,814	$ 2,629,802	$ 3,935,924
OPERATIONS	20,274,631	20,199,882	21,985,836	22,056,864	20,676,608
INVESTIGATIONS	4,227,764	4,079,790	4,456,471	4,191,032	5,035,149
SUPPORT SERV.	2,317,468	2,476,489	4,871,061	4,539,216	2,340,629
ANIMAL CONTROL	936,329	1,245,619	1,267,857	1,176,556	1,180,699
TOTAL POLICE	**$ 29,663,386**	**$ 30,233,428**	**$ 35,068,039**	**$ 34,593,470**	**$ 33,169,009**
FIRE:					
ADMINISTRATION	$ 1,815,568	$ 1,993,100	$ 2,213,310	$ 2,200,921	$ 1,957,645
PREVENTION/INVESTIGATIONS	917,397	980,102	1,148,752	835,016	918,440
TRAINING	421,092	423,830	501,279	537,234	544,002
EQUIPMENT/MAINTENANCE	1,908,329	2,348,869	2,021,372	1,803,073	2,466,434
SUPPRESSION	16,211,166	17,806,030	18,395,474	18,991,102	18,752,106
9-1-1 EMERGENCY OP CENTER	3,045,489	3,454,075	3,545,889	3,521,523	4,141,551
COMMUNICATIONS EQUIPMENT	64,915	53,913	106,233	41,775	92,741
TOTAL FIRE	**$ 24,383,956**	**$ 27,059,919**	**$ 27,932,309**	**$ 27,930,644**	**$ 28,872,919**
MENTAL HEALTH:					
CRISIS RESPONSE UNITS	61,237	171,412	194,151	186,354	202,621
OTHER MH/SA PROGRAMS	199,349	671,855	1,150,000	190,257	1,150,000
TOTAL MENTAL HEALTH	**$ 260,586**	**$ 843,267**	**$ 1,344,151**	**$ 376,611**	**$ 1,352,621**
TOTAL EXPENDITURES	**$ 54,307,928**	**$ 58,136,614**	**$ 64,344,499**	**$ 62,900,725**	**$ 63,394,549**
FUND BALANCE-ENDING	**$ 2,567,456**	**$ 3,208,387**	**$ 1,522,807**	**$ 2,636,258**	**$ 2,342,268**
LESS:					
RESTRICTED	2,567,456	3,208,387	1,522,807	2,636,258	2,342,268
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SOUTH TAX INCREMENT OPERATING FUND
OPERATING BUDGET

FUND 1990

	ACTUAL FY 23	ACTUAL FY 24	APPROVED FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 5,019,603**	**$ 7,800,375**	**$ 6,852,830**	**$ 6,866,922**	**$ 4,127,444**
REVENUE:					
TAXES	$ 3,739,610	$ 4,560,758	$ 4,318,168	$ 3,454,535	$ 4,664,717
INTERGOVERMENTAL	292,587	342,607	292,587	355,360	355,360
INVESTMENT EARNINGS	141,525	337,941	150,000	105,176	141,263
PROCEEDS FROM DEBT	3,000,000	-	-	-	29,600,000
CONTRIBUTIONS	-	53,881	-	-	-
TOTAL REVENUE	**$ 7,173,722**	**$ 5,295,187**	**$ 4,760,755**	**$ 3,915,071**	**$ 34,761,340**
EXPENDITURES:					
OPERATION AND MAINTENANCE					
CHARGE FOR SERVICES	$ 59,392	$ 73,077	$ 84,133	$ 84,133	$ 112,999
DEVELOPMENT INCENTIVES	272,340	1,892,292	4,196,201	1,743,877	2,878,012
SBURA OPERATING AGREEMENT	79,291	245,387	176,000	176,000	160,000
BOND DISCOUNT	14,905	-	-	-	-
MISCELLANEOUS	9	-	-	24	-
CAPITAL	3,003,721	2,769,742	850,000	1,537,039	29,600,000
DEBT SERVICE	758,394	942,469	865,676	866,476	2,710,381
TRANSFER TO OTHER FUNDS	204,898	305,673	2,247,000	2,247,000	-
TOTAL EXPENDITURES	**$ 4,392,950**	**$ 6,228,640**	**$ 8,419,010**	**$ 6,654,549**	**$ 35,461,392**
FUND BALANCE ENDING	**$ 7,800,375**	**$ 6,866,922**	**$ 3,194,575**	**$ 4,127,444**	**$ 3,427,392**
LESS:					
RESTRICTED	7,800,375	6,866,922	3,194,575	4,127,444	3,427,392
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 1,806,425**	**$ 1,940,736**	**$ 2,068,937**	**$ 2,376,586**	**$ 2,187,336**
REVENUE:					
TAXES	$ 763,862	$ 1,089,032	$ 1,105,420	$ 994,878	$ 1,017,521
INTERGOVERNMENTAL	171,479	211,631	171,479	211,630	211,630
INVESTMENT EARNINGS	39,196	87,065	30,000	39,141	59,946
TOTAL REVENUE	**$ 974,537**	**$ 1,387,728**	**$ 1,306,899**	**$ 1,245,649**	**$ 1,289,097**
EXPENDITURES:					
OPERATIONS AND MAINTENANCE					
CHARGE FOR SERVICES	$ 38,014	$ 43,361	$ 51,225	$ 51,225	$ 82,828
EBURD OPERATING AGREEMENT	104,961	174,933	165,535	165,535	179,750
DEVELOPMENT INCENTIVES	230,185	267,706	955,126	573,122	552,500
DEBT SERVICE	467,066	464,726	466,895	466,995	468,643
CAPITAL	-	1,152	439,000	178,022	100,000
TOTAL EXPENDITURES	**$ 840,226**	**$ 951,878**	**$ 2,077,781**	**$ 1,434,899**	**$ 1,383,721**
FUND BALANCE ENDING	**$ 1,940,736**	**$ 2,376,586**	**$ 1,298,055**	**$ 2,187,336**	**$ 2,092,712**
LESS:					
RESTRICTED	1,940,736	2,376,586	1,298,055	2,187,336	2,092,712
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 3,364,011**	**$ 2,768,946**	**$ 3,522,374**	**$ 9,860,941**	**$ 2,741,528**
REVENUE:					
TAXES	$ 2,572,011	$ 2,699,485	$ 2,627,000	$ 2,101,600	$ 2,689,148
INTERGOVERNMENTAL	266,797	316,783	266,796	330,801	330,801
INVESTMENT EARNINGS	70,911	92,003	59,400	193,545	235,640
CONTRIBUTIONS/DONATIONS	10,844	-	-	-	-
DEBT PROCEEDS	-	7,574,705	-	4,213,975	-
INTERFUND TRANSER	43,000	146,350	-	954,038	-
TOTAL REVENUE	**$ 2,963,563**	**$ 10,829,326**	**$ 2,953,196**	**$ 7,793,959**	**$ 3,255,589**
EXPENDITURES:					
OPERATION AND MAINTENANCE:					
CHARGE FOR SERVICES	$ 114,791	$ 132,327	$ 143,478	$ 139,477	$ 179,509
DEVELOPMENT INCENTIVES	1,610,886	887,040	1,201,475	902,182	824,553
DBP OPERATING AGREEMENT	279,441	307,385	316,607	316,607	326,105
DEBT SERVICE	1,083,509	1,480,582	1,490,709	9,492,894	1,310,707
CAPITAL	297,001	653,647	100,000	2,968,632	50,000
INTERFUND TRANSFER TO PARKING	173,000	276,350	139,542	1,093,580	45,947
TOTAL EXPENDITURES	**$ 3,558,628**	**$ 3,737,331**	**$ 3,391,811**	**$ 14,913,372**	**$ 2,736,821**
FUND BALANCE ENDING	**$ 2,768,946**	**$ 9,860,941**	**$ 3,083,759**	**$ 2,741,528**	**$ 3,260,296**
LESS:					
RESTRICTED	2,768,946	9,860,941	3,083,759	2,741,528	3,260,296
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 7,432,295**	**$ 6,309,023**	**$ 8,539,212**	**$ 11,311,149**	**$ 12,729,133**
REVENUE:					
STATE GAS TAX	$ 1,779,937	$ 7,758,259	$ 4,400,000	$ 4,500,000	$ 5,040,679
COUNTY CONTRACT SERVICE	101,565	106,512	142,352	142,352	-
INTEREST ON INVESTMENTS	190,687	607,038	150,000	500,000	300,000
CONTRIBUTIONS/DONATIONS	60,471	401,166	-	-	500,000
MISCELLANEOUS		4,880		68,612	
TRANSFERS:					
STREET MAINT DISTRICTS	-	-	-	-	-
TOTAL REVENUE	**$ 2,132,660**	**$ 8,877,855**	**$ 4,692,352**	**$ 5,210,964**	**$ 5,840,679**
EXPENDITURES:					
PERSONAL SERVICES	$ 92,893	$ 95,313	$ 95,723	$ 94,990	$ 103,182
OPERATION & MAINTENANCE	1,131,397	898,143	366,844	354,962	394,509
CAPITAL PROJECTS	2,031,642	2,882,273	6,427,000	3,343,028	11,010,000
TRANSFERS	-	-	-	-	-
TOTAL EXPENDITURES	**$ 3,255,932**	**$ 3,875,729**	**$ 6,889,567**	**$ 3,792,980**	**$ 11,507,691**
FUND BALANCE ENDING	**$ 6,309,023**	**$ 11,311,149**	**$ 6,341,997**	**$ 12,729,133**	**$ 7,062,121**
LESS:					
RESTRICTED:					
OTHER PROJECTS	6,309,023	11,311,149	6,341,997	12,729,133	7,062,121
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

BUILDING INSPECTION FUND
OPERATING BUDGET

FUND 2090

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 4,348,335**	**$ 4,547,344**	**$ 3,664,667**	**$ 4,366,833**	**$ 4,635,770**
REVENUE:					
LICENSES & PERMITS	$ 2,601,757	$ 2,072,422	$ 2,158,000	$ 2,812,178	$ 2,521,000
INTEREST ON INVESTMENTS	103,347	223,523	104,000	88,500	160,897
MISCELLANEOUS	6,175	17,820	-	4,990	8,000
TOTAL REVENUE	**$ 2,711,279**	**$ 2,313,765**	**$ 2,262,000**	**$ 2,905,668**	**$ 2,689,897**
EXPENDITURES:					
PERSONAL SERVICES	$ 1,597,581	$ 1,575,560	$ 1,700,135	$ 1,601,087	$ 2,118,034
OPERATIONS & MAINT.	685,773	731,648	750,764	1,035,644	767,161
CAPITAL	228,918	187,068	20,744	-	5,000
INTERFUND TRANSFERS	-	-	-	-	-
TOTAL EXPENDITURES	**$ 2,512,270**	**$ 2,494,276**	**$ 2,471,643**	**$ 2,636,731**	**$ 2,890,195**
FUND BALANCE ENDING	**$ 4,547,344**	**$ 4,366,833**	**$ 3,455,024**	**$ 4,635,770**	**$ 4,435,472**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	4,547,344	4,366,833	3,455,024	4,635,770	4,435,472
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

STREET AND TRAFFIC FUND
OPERATING BUDGET

FUND 2110

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 6,804,812**	**$ 7,789,639**	**$ 5,803,492**	**$ 8,424,500**	**$ 5,392,000**
REVENUE:					
STATE REIMBURSEMENTS	$ 792,049	$ 522,320	$ 220,000	$ 245,143	$ 250,000
CONCRETE REPAIR	-	-	-	-	50,000
FIRE SERVICES FEES	13,955	11,000	11,000	11,000	11,000
STREET LIGHT	469,772	286,650	281,000	281,000	578,300
STREET MAINTENANCE	6,953,028	7,591,882	7,855,000	7,855,000	9,700,000
SOLID WASTE	100,000	-	100,000	100,000	100,000
STORM SEWER MAINT.	1,058,231	1,106,149	2,635,000	2,668,778	3,420,000
BBWA LATERAL MAINT.	4,500	4,500	4,500	4,500	4,500
UTILITY CHG FOR SERVICES	568,756	667,479	300,000	375,000	300,000
INTERDEPARTMENTAL CHGS	41,605	42,598	2,000	1,000	2,000
INVESTMENT EARNINGS	88,423	238,155	100,000	309,218	200,000
MISCELLANEOUS	12,227	185,672	7,500	266,019	7,500
TOTAL REVENUE	**$ 10,102,546**	**$ 10,656,405**	**$ 11,516,000**	**$ 12,116,658**	**$ 14,623,300**
EXPENDITURES:					
PERSONAL SERVICES	$ 4,432,277	$ 4,501,985	$ 5,034,353	$ 5,216,392	$ 5,980,021
OPERATIONS AND MAINTENANCE	3,884,867	4,108,909	5,240,168	6,057,276	5,691,593
CAPITAL	595,247	1,327,521	2,287,000	3,850,312	2,697,171
TRANSFERS	205,328	83,129	25,000	25,178	-
TOTAL EXPENDITURES	**$ 9,117,719**	**$ 10,021,544**	**$ 12,586,521**	**$ 15,149,158**	**$ 14,368,785**
FUND BALANCE ENDING	**$ 7,789,639**	**$ 8,424,500**	**$ 4,732,971**	**$ 5,392,000**	**$ 5,646,515**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	7,789,639	8,424,500	4,732,971	5,392,000	5,646,515
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ANTI-GRAFFITI FUND
OPERATING BUDGET

FUND 2140

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ -**	**$ -**	**$ -**	**$ 2,949**	**$ 9,009**
REVENUE:					
ANTI-GRAFFITI:					
INTEREST ON INVESTMENTS	$ -	$ -	$ -	$ 70	$ -
FINES AND FORFEITURES	-	-	500	250	500
CONTRIBUTIONS/DONATIONS	-	4,000	2,000	6,600	2,500
MISCELLANEOUS	-	-	-	12	-
TOTAL REVENUE	**$ -**	**$ 4,000**	**$ 2,500**	**$ 6,932**	**$ 3,000**
EXPENDITURES:					
ANTI-GRAFFITI:					
OPERATION & MAINTENANCE	$ -	$ 1,051	$ 2,500	$ 872	$ 3,000
TOTAL EXPENDITURES	**$ -**	**$ 1,051**	**$ 2,500**	**$ 872**	**$ 3,000**
FUND BALANCE ENDING	**$ -**	**$ 2,949**	**$ -**	**$ 9,009**	**$ 9,009**
LESS:					
RESTRICTED	-	2,949	-	9,009	9,009
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FIRE PROGRAMS FUND
OPERATING BUDGET

FUND 2190-2240

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 264,106**	**$ 283,873**	**$ 374,373**	**$ 360,798**	**$ 291,890**
REVENUE:					
INTER-GOVERNMENTAL-STATE	$ 9,073	$ 4,926	$ 52,000	$ 8,090	$ 40,000
INTER-GOVERNMENTAL-FEDERAL	308,020	50,869	17,875	2,448	10,000
INVESTMENT EARNINGS	3,762	15,188	4,525	12,932	11,069
HAZARD MAT CHARGE FOR SERVICE	22,683	-	22,000	-	22,000
CONTRIBUTIONS / DONATIONS	48,075	56,118	18,000	12,253	18,000
MISCELLANEOUS	2,500	-	2,500	500	2,000
TOTAL REVENUE	**$ 394,113**	**$ 127,101**	**$ 116,900**	**$ 36,223**	**$ 103,069**
EXPENDITURES:					
PERSONAL SERVICES	$ -	$ -	$ 7,500	$ -	$ 22,500
OPERATION & MAINTENANCE	$ 374,345	$ 50,176	$ 150,000	$ 105,131	$ 119,000
TOTAL EXPENDITURES	**$ 374,346**	**$ 50,176**	**$ 157,500**	**$ 105,131**	**$ 141,500**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
FUND BALANCE ENDING	**$ 283,873**	**$ 360,798**	**$ 333,773**	**$ 291,890**	**$ 253,459**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	283,873	360,798	333,773	291,890	253,459
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

EMERGENCY OPERATING CENTER 9-1-1 FUND
OPERATING BUDGET

FUND 2250, 2260

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 3,970,523**	**$ 4,585,554**	**$ 644,244**	**$ 2,657,859**	**$ 2,246,524**
REVENUE:					
STATE SHARED REVENUE	$ 1,180,253	$ 1,074,672	$ 1,112,010	$ 1,131,222	$ 1,112,010
MISCELLANEOUS	1,206	508	1,205	-	
TRANSFER	-		-	-	
INTEREST ON INVESTMENTS	96,898	210,485	96,375	118,610	101,178
TOTAL REVENUE	**$ 1,278,357**	**$ 1,285,665**	**$ 1,209,590**	**$ 1,249,832**	**$ 1,213,188**
EXPENDITURES:					
PERSONAL SERVICES	$ 162,919	$ 170,628	$ 197,344	$ 180,000	$ 183,793
OPERATION & MAINTENANCE	500,407	847,732	1,225,683	1,225,000	1,220,801
TRANSFERS OUT	-		-	-	-
CAPITAL	-	2,195,000	-	256,167	-
TOTAL EXPENDITURES	**$ 663,326**	**$ 3,213,360**	**$ 1,423,027**	**$ 1,661,167**	**$ 1,404,594**
FUND BALANCE ENDING	**$ 4,585,554**	**$ 2,657,859**	**$ 430,807**	**$ 2,246,524**	**$ 2,055,118**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	4,585,554	2,657,859	430,807	2,246,524	2,055,118
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY-COUNTY PLANNING FUND
OPERATING BUDGET

FUND 2380, 2390, 2400

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 860,197**	**$ 1,139,676**	**$ 988,330**	**$ 1,474,261**	**$ 1,633,986**
REVENUE:					
CITY-COUNTY PLANNING:					
COUNTY PROPERTY TAX	$ 564,141	$ 636,159	$ 642,650	$ 620,122	$ 668,000
LICENSES & PERMITS	95,507	106,475	90,000	97,727	92,000
FEDERAL/ LOCAL GRANTS	1,285,511	954,929	1,481,781	1,333,181	1,482,293
CONTRIBUTION-COUNTY	1,000	1,000	1,000	1,000	-
CHARGES FOR SERVICE	455,018	402,441	383,075	418,477	421,703
INTEREST ON INVESTMENTS	16,692	45,324	18,000	36,419	40,977
TRANSFERS IN	16,000	310,000	100,000	100,000	100,000
CONTRIBUTIONS/DONATIONS	9,070	42,634	20,000	15,000	-
MISCELLANEOUS	88	636	-	1,362	-
HISTORIC PRESERVATION GRANT	6,000	13,000	16,500	11,488	6,000
TOTAL REVENUE	**$ 2,449,027**	**$ 2,512,598**	**$ 2,753,006**	**$ 2,634,776**	**$ 2,810,973**
EXPENDITURES:					
CITY-COUNTY PLANNING:					
PERSONAL SERVICES	$ 1,298,749	$ 1,331,839	$ 1,587,763	$ 1,324,248	$ 1,644,731
OPERATION & MAINTENANCE	859,691	828,101	1,176,211	1,125,080	972,921
TRANSFERS	3,705	2,497	2,414	2,414	2,337
HISTORIC PRESERVATION GRANT	7,403	15,576	19,000	23,309	10,347
TOTAL EXPENDITURES	**$ 2,169,548**	**$ 2,178,013**	**$ 2,785,388**	**$ 2,475,051**	**$ 2,630,336**
FUND BALANCE ENDING	**$ 1,139,676**	**$ 1,474,261**	**$ 955,948**	**$ 1,633,986**	**$ 1,814,623**
LESS:					
RESTRICTED	1,139,676	1,474,261	955,948	1,633,986	1,814,623
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY ATTORNEY GRANTS FUND
OPERATING BUDGET

FUNDS 2410-2430

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ (7,751)**	**$ (9,165)**	**$ 4,614**	**$ (14,225)**	**$ 13,063**
REVENUE:					
INTER-GOVERNMENTAL-ATTORNEY VICTIM/WITNESS	$ 49,332	$ 76,988	$ 120,000	$ 120,000	$ 106,702
INTER-GOVERNMENTAL-DOMESTIC VIOLENCE UNIT	55,641	129,404	150,000	150,000	150,000
FINES & FORFEITS	47,573	57,386	46,000	40,630	46,000
MISCELLANEOUS REVENUE	(4)	711	-	17,406	72,574
INTERFUND TRANSFERS-GENERAL FUND	443,777	325,078	310,693	300,000	430,124
TOTAL REVENUE	**$ 596,319**	**$ 589,567**	**$ 626,693**	**$ 628,036**	**$ 805,400**
EXPENDITURES:					
GRANT-ATTORNEY VICTIM/WITNESS	$ 82,610	$ 193,631	$ 206,080	$ 197,004	$ 219,697
GRANT-DOMESTIC VIOLENCE UNIT	405,450	287,683	303,638	291,074	467,129
SURCHARGE-DOMESTIC VIOLENCE	109,673	113,313	114,055	112,670	118,574
TOTAL EXPENDITURES	**$ 597,733**	**$ 594,627**	**$ 623,773**	**$ 600,748**	**$ 805,400**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
FUND BALANCE ENDING	**$ (9,165)**	**$ (14,225)**	**$ 7,534**	**$ 13,063**	**$ 13,063**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	(9,163)	(14,225)	7,534	13,063	13,063
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

MUNICIPAL COURT GRANTS
OPERATING BUDGET

FUNDS 2450-2480, 7370-7380

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ (56,487)**	**$ 12,608**	**$ 2,384**	**$ 22,488**	**$ 987**
REVENUE:					
INTER-GOVERNMENTAL	$ 451,369	$ 391,479	$ 523,826	$ 281,668	$ 219,169
CHARGES FOR SERVICE		-	-	-	-
MICELLANEOUS	3	438	-	1,167	-
TOTAL REVENUE	**$ 451,372**	**$ 391,917**	**$ 523,826**	**$ 282,835**	**$ 219,169**
EXPENDITURES:					
PERSONAL SERVICES	$ 144,165	$ 174,012	$ 213,618	$ 139,788	$ 163,033
OPERATION & MAINTENANCE	238,112	208,025	310,208	164,548	57,117
TOTAL EXPENDITURES	**$ 382,277**	**$ 382,037**	**$ 523,826**	**$ 304,336**	**$ 220,150**
FUND BALANCE ENDING	**$ 12,608**	**$ 22,488**	**$ 2,384**	**$ 987**	**$ 6**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	12,606	22,488	2,384	987	6
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

POLICE PROGRAMS (PAGE 1 OF 6)
OPERATING BUDGET

FUNDS 2490-2590,7080-7100, 7170-7200

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
MONTANA BOARD OF CRIME CONTROL (FUND 2490)					
FUND BALANCE BEGINNING	**$ 1,733**	**$ 1,343**	**$ 1,342**	**$ 3,366**	**$ 3,362**
REVENUE:					
INTER-GOVERNMENTAL	$ 70,971	$ 58,522	$ 50,000	$ 47,499	$ 55,000
INVESTMENT EARNINGS	15	211	-	(48)	-
MISCELLANEOUS	-	103	-	45	-
TOTAL REVENUE	**$ 70,986**	**$ 58,836**	**$ 50,000**	**$ 47,496**	**$ 55,000**
EXPENDITURES:					
PERSONAL SERVICES	$ 46,349	$ 48,442	$ 40,000	$ 38,000	$ 38,800
OPERATION & MAINTENANCE	25,027	8,371	10,000	9,500	16,200
TOTAL EXPENDITURES	**$ 71,376**	**$ 56,813**	**$ 50,000**	**$ 47,500**	**$ 55,000**
FUND BALANCE ENDING	**$ 1,343**	**$ 3,366**	**$ 1,342**	**$ 3,362**	**$ 3,362**
INTERNET CRIMES AGAINST CHILDREN-LOCAL DONATION (FUND 2520)					
FUND BALANCE BEGINNING	**$ 2,449**	**$ 2,449**	**$ 2,449**	**$ -**	**$ -**
REVENUE:					
INTER-GOVERNMENTAL	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES:					
INTERFUND TRANSFERS OUT	$ -	$ 2,449	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ -**	**$ 2,449**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 2,449**	**$ -**	**$ 2,449**	**$ -**	**$ -**
INTERNET CRIMES AGAINST CHILDREN (FUND 2510)					
FUND BALANCE BEGINNING	**$ (2,316)**	**$ (2,316)**	**$ (2,316)**	**$ -**	**$ -**
INVESTMENT EARNINGS	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES:					
INTERFUND TRANSFERS OUT	$ -	$ 46	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ -**	**$ 46**	**$ -**	**$ -**	**$ -**
PRIOR PERIOD ADJUSMENT	**$ -**	**$ 2,362**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ (2,316)**	**$ -**	**$ (2,316)**	**$ -**	**$ -**

POLICE PROGRAMS (PAGE 2 OF 6)
OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
COPS GRANT (FUND 2530)					
FUND BALANCE BEGINNING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
INTER-GOVERNMENTAL	$ -	$ -	$ -	$ -	$ 170,000
INTERFUND TRANSFERS	-	-	-	-	112,905
TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 282,905**
EXPENDITURES:					
PERSONAL SERVICES	$ -	$ -	$ -	$ -	$ 282,905
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 282,905**
FUND BALANCE ENDING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TRAFFIC SAFETY (FUND 2540)					
FUND BALANCE BEGINNING	**$ 26,379**	**$ 26,934**	**$ 26,935**	**$ 28,257**	**$ 29,065**
INVESTMENT EARNINGS	$ 555	$ 1,323	$ 550	$ 809	$ 693
INTER-GOVERNMENTAL	27,149	59,825	70,000	67,395	185,000
TOTAL REVENUE	**$ 27,704**	**$ 61,148**	**$ 70,550**	**$ 68,204**	**$ 185,693**
EXPENDITURES:					
PERSONAL SERVICES	$ 27,149	$ 59,825	$ 70,000	$ 67,396	$ 185,000
TOTAL EXPENDITURES	**$ 27,149**	**$ 59,825**	**$ 70,000**	**$ 67,396**	**$ 185,000**
FUND BALANCE ENDING	**$ 26,934**	**$ 28,257**	**$ 27,485**	**$ 29,065**	**$ 29,758**
JUSTICE ASSISTANCE GRANTS (FUND 2500)					
FUND BALANCE BEGINNING	**$ (42,636)**	**$ (164)**	**$ -**	**$ 749**	**$ 951**
INVESTMENT EARNINGS	$ -	$ 91	$ -	$ 202	$ -
INTER-GOVERNMENTAL	175,374	62,691	60,000	56,931	85,000
MISCELLANEOUS	-	150	-	-	-
TOTAL REVENUE	**$ 175,374**	**$ 62,932**	**$ 60,000**	**$ 57,133**	**$ 85,000**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 132,902	$ 62,019	$ 60,000	$ 56,931	$ 85,000
TOTAL EXPENDITURES	**$ 132,902**	**$ 62,019**	**$ 60,000**	**$ 56,931**	**$ 85,000**
FUND BALANCE ENDING	**$ (164)**	**$ 749**	**$ -**	**$ 951**	**$ 951**

POLICE PROGRAMS (PAGE 3 OF 6)
OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
HIDTA-ONDCP (FUND 2550)					
FUND BALANCE BEGINNING	**$ 4,847**	**$ 12,702**	**$ 27,414**	**$ 13,682**	**$ 13,604**
INVESTMENT EARNINGS	$ 210	$ 75	$ -	$ (84)	$ -
INTER-GOVERNMENTAL	378,507	495,149	165,000	207,277	265,390
MISCELLANEOUS	-	258	-	6	-
TOTAL REVENUE	**$ 378,717**	**$ 495,482**	**$ 165,000**	**$ 207,199**	**$ 265,390**
EXPENDITURES:					
PERSONAL SERVICES	$ 123,308	$ 121,703	$ 109,610	$ 104,154	$ 146,539
OPERATION & MAINTENANCE	247,554	372,799	79,000	103,123	118,875
TOTAL EXPENDITURES	**$ 370,862**	**$ 494,502**	**$ 188,610**	**$ 207,277**	**$ 265,414**
FUND BALANCE ENDING	**$ 12,702**	**$ 13,682**	**$ 3,804**	**$ 13,604**	**$ 13,580**
DOWNTOWN CENTRAL BEAT OFFICER (FUND 2560)					
FUND BALANCE BEGINNING	**$ 8,457**	**$ 8,457**	**$ 8,455**	**$ 8,457**	**$ 7,798**
REVENUE-CHARGES FOR SERVICE					
CHARGES FOR SERVICE	$ 212,914	$ 262,114	$ 282,706	$ 234,806	$ 345,600
INTER-GOVERNMENTAL	-	-	-	-	170,000
INVESTMENT EARNINGS	-	-	-	(659)	-
TOTAL REVENUE	**$ 212,914**	**$ 262,114**	**$ 282,706**	**$ 234,147**	**$ 515,600**
EXPENDITURES:					
PERSONAL SERVICES	$ 211,514	$ 260,764	$ 282,706	$ 233,456	$ 515,225
OPERATION & MAINTENANCE	1,400	1,350	-	1,350	1,350
TOTAL EXPENDITURES	**$ 212,914**	**$ 262,114**	**$ 282,706**	**$ 234,806**	**$ 516,575**
FUND BALANCE ENDING	**$ 8,457**	**$ 8,457**	**$ 8,455**	**$ 7,798**	**$ 6,823**

POLICE PROGRAMS (PAGE 4 OF 6)

OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
POLICE DONATIONS (FUNDS 2590, 7090, 7190, 7200)					
FUND BALANCE BEGINNING	**$ 214,136**	**$ 224,742**	**$ 228,205**	**$ 248,928**	**$ 255,196**
REVENUE:					
CHARGES FOR SERVICE	$ 9,430	$ 11,704	$ 12,000	$ 6,214	$ 12,000
INVESTMENT EARNINGS	5,811	12,601	5,320	6,642	10,483
CONTRIBUTIONS / DONATIONS	54,114	62,981	50,000	50,910	60,000
MISCELLANEOUS	-	2	-	139	-
TOTAL REVENUE	**$ 69,355**	**$ 87,288**	**$ 67,320**	**$ 63,905**	**$ 82,483**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 58,749	$ 63,102	$ 60,000	$ 57,637	$ 45,000
TOTAL EXPENDITURES	**$ 58,749**	**$ 63,102**	**$ 60,000**	**$ 57,637**	**$ 45,000**
FUND BALANCE ENDING	**$ 224,742**	**$ 248,928**	**$ 235,525**	**$ 255,196**	**$ 292,679**
SOCIAL HOST RESTITUTION (FUND 7080)					
FUND BALANCE BEGINNING	**$ 180**	**$ 180**	**$ 180**	**$ 180**	**$ 252**
REVENUE-FINES & FORFEITS	**$ -**	**$ -**	**$ -**	**$ 72**	**$ -**
EXPENDITURES-OPERATION & MAINTENANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 180**	**$ 180**	**$ 180**	**$ 252**	**$ 252**

POLICE PROGRAMS (PAGE 5 OF 6)

OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
HOMELAND SECURITY (FUND 2580)					
FUND BALANCE BEGINNING	**$ 21,574**	**$ 19,032**	**$ 19,079**	**$ 28,435**	**$ 24,557**
REVENUE:					
INTER-GOVERNMENTAL	$ 84,594	$ 427,904	$ 35,000	$ 32,016	$ 35,000
INVESTMENT EARNINGS	387	182	-	(2,153)	-
MISCELLANEOUS	-	212	-	13	-
TOTAL REVENUE	**$ 84,981**	**$ 428,298**	**$ 35,000**	**$ 29,876**	**$ 35,000**
EXPENDITURES:					
CAPITAL	$ -	$ -	$ -	$ -	$ -
OPERATION & MAINTENANCE	87,523	418,895	35,000	33,754	35,000
TOTAL EXPENDITURES	**$ 87,523**	**$ 418,895**	**$ 35,000**	**$ 33,754**	**$ 35,000**
FUND BALANCE ENDING	**$ 19,032**	**$ 28,435**	**$ 19,079**	**$ 24,557**	**$ 24,557**
POLICE DRUG FORFEITURES (Funds 7170 & 7180)					
FUND BALANCE BEGINNING	**$ 1,158,647**	**$ 427,955**	**$ 466,290**	**$ 619,478**	**$ 721,352**
REVENUE:					
FINES & FORFEITS	$ 158,157	$ 229,587	$ 170,000	$ 141,315	$ 120,000
MISCELLANEOUS	-	(1,694)	-	1,185	-
INVESTMENT EARNINGS	22,451	28,900	11,670	16,508	6,148
INTERFUND TRANSFERS	353,818	-	-	-	-
TOTAL REVENUE	**$ 534,426**	**$ 256,793**	**$ 181,670**	**$ 159,008**	**$ 126,148**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 411,300	$ 65,270	$ 68,000	$ 57,134	$ 76,000
CAPITAL	853,818	-	-	-	-
TOTAL EXPENDITURES	**$ 1,265,118**	**$ 65,270**	**$ 68,000**	**$ 57,134**	**$ 76,000**
FUND BALANCE ENDING	**$ 427,955**	**$ 619,478**	**$ 579,960**	**$ 721,352**	**$ 771,500**

POLICE PROGRAMS (PAGE 6 OF 6)

OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND 7100-POLICE SURCHARGE FOR TECHNOLOGY					
FUND BALANCE BEGINNING	**$ 16,682**	**$ 16,762**	**$ 16,808**	**$ 16,859**	**$ 17,049**
REVENUE:					
FINES & FORFEITS	$ 80	$ 97	$ -	$ 32	$ -
INVESTMENT EARNINGS	-	-	-	158	-
TOTAL REVENUE	**$ 80**	**$ 97**	**$ -**	**$ 190**	**$ -**
EXPENDITURES-OPERATION & MAINTENANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,049**
FUND BALANCE ENDING	**$ 16,762**	**$ 16,859**	**$ 16,808**	**$ 17,049**	**$ -**

TOTAL OPERATING BUDGET

FUND BALANCE BEGINNING	**$ 1,410,132**	**$ 740,438**	**$ 794,842**	**$ 968,392**	**$ 1,073,187**
REVENUE:					
INTER-GOVERNMENTAL	$ 736,595	$ 1,104,091	$ 380,000	$ 411,118	$ 965,390
CHARGES FOR SERVICE	222,344	273,818	294,706	241,020	357,600
FINES & FORFEITS	158,237	229,684	170,000	141,419	120,000
INVESTMENT EARNINGS	29,429	43,383	17,540	21,376	17,324
CONTRIBUTIONS / DONATIONS	54,114	62,981	50,000	50,910	60,000
MISCELLANEOUS	-	(969)	-	1,388	-
INTERFUND TRANSFERS	353,818	-	-	-	112,905
TOTAL REVENUE	**$ 1,554,537**	**$ 1,712,988**	**$ 912,246**	**$ 867,231**	**$ 1,633,219**
EXPENDITURES:					
PERSONAL SERVICES	$ 408,320	$ 490,734	$ 502,316	$ 443,006	$ 1,168,469
OPERATION & MAINTENANCE	964,455	991,804	312,000	319,429	394,474
CAPITAL	853,818	2,495	-	-	-
TOTAL EXPENDITURES	**$ 2,226,593**	**$ 1,485,033**	**$ 814,316**	**$ 762,435**	**$ 1,562,943**
FUND BALANCE ENDING	**$ 738,077**	**$ 968,390**	**$ 892,772**	**$ 1,073,186**	**$ 1,143,463**
LESS:					
RESTRICTED	738,077	968,390	892,772	1,073,186	1,143,463
PRIOR PERIOD ADJUSMENT	-	2,362	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY-COUNTY LIBRARY FUND
OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 4,395,910**	**$ 4,925,755**	**$ 5,044,262**	**$ 5,346,390**	**$ 5,079,343**
REVENUE:					
CITY TAXES	$ 1,286,309	$ 1,324,208	$ 1,548,826	$ 1,523,573	$ 1,550,844
COUNTY PROPERTY TAX	1,234,448	1,400,933	1,419,020	1,465,000	1,480,000
STATE GRANTS/AID	2,252	2,125	2,200	2,100	2,200
STATE REIMBURSEMENTS	544,815	424,770	340,702	342,902	162,773
CHARGES FOR SERVICE	15,455	16,415	15,370	14,170	17,400
FINES & FORFEITURES	15,655	17,114	15,100	17,100	16,500
INTEREST ON INVESTMENTS	97,407	232,586	98,300	108,200	150,651
DONATIONS/CONTRIBUTIONS	13,183	98,929	93,490	91,200	99,750
TRANSFER FR GENERAL FUND	1,144,540	1,372,417	1,392,818	1,207,158	1,392,818
SALE OF SURPLUS EQUIP	56	-	50	-	50
MISCELLANEOUS	81,208	132,939	86,500	103,150	85,000
TOTAL REVENUE	**$ 4,435,328**	**$ 5,022,436**	**$ 5,012,376**	**$ 4,874,553**	**$ 4,957,986**
EXPENDITURES:					
ADMINISTRATION	$ 794,980	$ 946,833	$ 996,052	$ 980,608	$ 1,130,519
FACILITIES	700,187	867,309	1,055,996	1,064,146	1,018,684
CIRCULATION	540,363	538,687	632,264	617,830	569,955
REFERENCE	503,270	489,516	636,307	632,657	582,843
YOUTH SERVICES	189,416	209,646	240,678	237,461	251,821
TECHNICAL PROCESS	215,051	259,063	287,208	282,747	299,406
OUTREACH SERVICES	269,646	283,956	373,759	362,570	300,253
SYSTEM ADMINISTRATION	349,678	663,064	563,640	579,764	732,552
LIBRARY RESOURCES	297,463	316,682	352,400	348,085	366,337
LIBRARY BOARD	1,727	2,170	5,270	2,100	5,270
INTERFUND TRANSFERS	43,702	24,876	33,632	33,632	33,005
TOTAL EXPENDITURES	**$ 3,905,483**	**$ 4,601,802**	**$ 5,149,706**	**$ 5,141,600**	**$ 5,290,645**
FUND BALANCE ENDING	**$ 4,925,755**	**$ 5,346,390**	**$ 4,906,932**	**$ 5,079,343**	**$ 4,746,684**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	4,925,758	5,346,390	4,906,932	5,079,343	4,746,684
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

AMERICAN RESCUE PLAN ACT FUND
OPERATING BUDGET

FUND 2640

	ACTUAL FY 23	ACTUAL FY 24	APPROVED FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 4,589,156**	**$ 837,214**	**$ 884,504**	**$ 751,933**	**$ (0)**
REVENUE:					
INTER-GOVERNMENTAL	$ 8,940,315	$ -	$ -	$ -	$ -
INVESTMENT EARNINGS	257,783	49,454	10,000	29,565	-
TOTAL REVENUE	**$ 9,198,098**	**$ 49,454**	**$ 10,000**	**$ 29,565**	**$ -**
EXPENDITURES:					
PERSONAL SERVICES	$ -	$ -	$ -	$ -	$ -
CAPITAL	3,235,040	134,735	-	127,539	-
TRANSFERS	9,715,000	-	-	653,959	-
TOTAL EXPENDITURES	**$ 12,950,040**	**$ 134,735**	**$ -**	**$ 781,498**	**$ -**
FUND BALANCE-ENDING	**$ 837,214**	**$ 751,933**	**$ 894,504**	**$ (0)**	**$ (0)**
LESS:					
RESTRICTED	837,214	751,933	894,504	(0)	(0)
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FUNDS 2650-2990

COMMUNITY DEVELOPMENT GRANT FUNDS (PAGE 1 OF 4)
OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
COMMUNITY DEV BLOCK GRANTS(FUNDS 2900-2990)					
FUND BALANCE BEGINNING	**$ 595,929**	**$ 132,290**	**$ 275,253**	**$ 179,797**	**$ 217,416**
REVENUE:					
HUD GRANTS	$ 245,995	$ 1,227,232	$ 650,000	$ 840,378	$ 650,000
INTEREST ON LOANS	10,263	16,015	5,700	7,566	8,533
PROGRAM INCOME	263,187	160,469	100,000	124,947	100,000
SALE OF FIXED ASSETS	-	88,263	-	-	-
TOTAL REVENUE	**$ 519,445**	**$ 1,491,979**	**$ 755,700**	**$ 972,891**	**$ 758,533**
EXPENDITURES:					
PROJECTS	$ 541,900	$ 753,654	$ 415,000	$ 741,619	$ 445,000
ADMINISTRATION	116,665	191,283	235,000	187,707	204,990
CAPITAL OUTLAY	324,519	499,535	-	5,946	-
TOTAL EXPENDITURES	**$ 983,084**	**$ 1,444,472**	**$ 650,000**	**$ 935,272**	**$ 649,990**
FUND BALANCE ENDING	**$ 132,290**	**$ 179,797**	**$ 380,953**	**$ 217,416**	**$ 325,959**
UNDESIGNATED FUND BALANCE ENDING	**$ 132,290**	**$ 179,797**	**$ 380,953**	**$ 217,416**	**$ 325,959**
HOME PROGRAM (FUNDS 2800-2890)					
FUND BALANCE BEGINNING	**$ 257,175**	**$ 712,226**	**$ 1,220,003**	**$ 890,696**	**$ 1,056,435**
REVENUE:					
HUD GRANTS	$ 37,889	$ 36,912	$ 350,000	$ 210,000	$ 350,000
INTEREST ON INVESTMENTS	21,213	53,321	22,900	29,710	35,481
PROGRAM INCOME	446,208	273,642	100,000	184,000	100,000
TOTAL REVENUE	**$ 505,310**	**$ 363,875**	**$ 472,900**	**$ 423,710**	**$ 485,481**
EXPENDITURES:					
AFFORDABLE HOUSING PROJ	$ 508	$ 110,308	$ 207,000	$ 117,593	$ 256,267
ADMINISTRATION	46,980	57,764	143,000	131,477	131,223
FIRST TIME HOME BUYER ADM	2,771	17,333	-	8,901	-
TOTAL EXPENDITURES	**$ 50,259**	**$ 185,405**	**$ 350,000**	**$ 257,971**	**$ 387,490**
FUND BALANCE ENDING	**$ 712,226**	**$ 890,696**	**$ 1,342,903**	**$ 1,056,435**	**$ 1,154,426**

COMMUNITY DEVELOPMENT GRANT FUNDS (PAGE 2 OF 4)

OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
VISTA ADMINISTRATION (FUND 2650, 2660, 2690)					
FUND BALANCE BEGINNING	**$ 10,526**	**$ 6,966**	**$ 8,611**	**$ 5,627**	**$ 7,365**
REVENUE					
GRANT	$ 83,128	$ 88,014	$ 85,710	$ 86,324	$ 86,090
CHARGES FOR SERVICE	5,500	9,895	15,000	12,500	15,000
TOTAL REVENUE	**$ 88,628**	**$ 97,909**	**$ 100,710**	**$ 98,824**	**$ 101,090**
EXPENDITURES:					
ADMINISTRATION	81,718	84,997	85,000	77,212	84,995
OPERATIONS & MAINTENANCE	10,470	14,251	15,000	19,874	15,000
TOTAL EXPENDITURES	**$ 92,188**	**$ 99,248**	**$ 100,000**	**$ 97,086**	**$ 99,995**
FUND BALANCE ENDING	**$ 6,966**	**$ 5,627**	**$ 9,321**	**$ 7,365**	**$ 8,460**

BILLINGS COMMUNITY CONNECT & HOMELESS PLAY (FUND 2720)					
FUND BALANCE BEGINNING	**$ 3,464**	**$ 3,542**	**$ 3,705**	**$ 3,726**	**$ 3,834**
REVENUE:					
CONTRIBUTIONS	$ -	$ -	$ -	$ -	$ -
INTEREST ON INVESTMENTS	78	184	80	108	122
TOTAL REVENUE	**$ 78**	**$ 184**	**$ 80**	**$ 108**	**$ 122**
EXPENDITURES-OPERATIONS & MAINTENANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 3,542**	**$ 3,726**	**$ 3,785**	**$ 3,834**	**$ 3,956**

COMMUNITY DEVELOPMENT GRANT FUNDS (PAGE 3 OF 4)

OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
COMMUNITY DEVELOPMENT RENT (FUND 2740)					
FUND BALANCE BEGINNING	**$ 17,506**	**$ 11,954**	**$ 24,215**	**$ 6,336**	**$ 6,660**
REVENUE					
INTERGOVERNMENTAL REVENUE	$ 165	$ 453	$ 160	$ 321	$ 372
TRANSFER IN	65,183	66,552	69,285	69,288	51,470
TOTAL REVENUE	**$ 65,348**	**$ 67,005**	**$ 69,445**	**$ 69,609**	**$ 51,842**
ADMINISTATION	$ -	$ -	$ -	$ -	$ -
OPERATIONS & MAINTENANCE	70,900	72,623	69,285	69,285	51,470
TOTAL EXPENDITURES	**$ 70,900**	**$ 72,623**	**$ 69,285**	**$ 69,285**	**$ 51,470**
FUND BALANCE ENDING	**$ 11,954**	**$ 6,336**	**$ 24,375**	**$ 6,660**	**$ 7,032**
GRANT WRITING/ ENVIRON REVIEW (FUND 2780)					
FUND BALANCE BEGINNING	**$ 876**	**$ 894**	**$ 932**	**$ 937**	**$ 962**
INTEREST ON INVESTMENTS	$ 18	$ 43	$ 18	$ 25	$ 28
REVENUE	**$ 18**	**$ 43**	**$ 18**	**$ 25**	**$ 28**
EXPENDITURES-TRANSFER	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 894**	**$ 937**	**$ 950**	**$ 962**	**$ 990**
CDBG-CV Grant (Fund 2790)					
FUND BALANCE BEGINNING	**$ -**	**$ (9,785)**	**$ -**	**$ (18,231)**	**$ 1,378**
INTEREST ON INVESTMENTS	$ 209	$ 36	$ -	$ (391)	$ -
INTERGOVERNMENTAL REVENUE	471,048	280,858	1,084,623	561,566	725,000
CHARGE FOR SERVICES	-	-	-	-	-
REVENUE	**$ 471,257**	**$ 280,894**	**$ 1,084,623**	**$ 561,175**	**$ 725,000**
PROJECTS	$ 130,663	$ 44,412	$ 1,029,623	$ 468,931	$ 530,000
ADMINISTRATION	161,745	66,974	55,000	64,731	99,995
CAPITAL	188,634	177,954	-	7,904	-
EXPENDITURES-TRANSFER	**$ 481,042**	**$ 289,340**	**$ 1,084,623**	**$ 541,566**	**$ 629,995**
FUND BALANCE ENDING	**$ (9,785)**	**$ (18,231)**	**$ -**	**$ 1,378**	**$ 96,383**

COMMUNITY DEVELOPMENT GRANT FUNDS (PAGE 4 OF 4)

OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
COUNCIL REVOLVING HOME LOAN FUND (FUND 2770)					
FUND BALANCE BEGINNING	$ 145,592	$ 97,032	$ 53,979	$ 11,222	$ 11,222
MISCELLANEOUS	$ 30,425	$ 55,494	$ 490	$ -	$ -
					-
EXPENDITURES-PROJECTS	$ 78,985	$ 141,304	$ -	$ -	$ -
FUND BALANCE ENDING	$ 97,032	$ 11,222	$ 54,469	$ 11,222	$ 11,222
TOTAL OF COMMUNITY DEVELOPMENT GRANT FUNDS					
FUND BALANCE BEGINNING	$ 1,031,068	$ 955,119	$ 1,586,698	$ 1,080,110	$ 1,305,272
REVENUE:					
INTER-GOVERNMENTAL	$ 838,225	$ 1,633,469	$ 2,170,493	$ 1,698,589	$ 1,811,462
CHARGE FOR SERVICES	5,500	9,895	15,000	12,500	15,000
INTEREST ON INVESTMENTS	31,781	69,599	28,698	37,018	44,164
SALE OF FIXED ASSETS	-	88,263	-	-	-
MISCELLANEOUS	739,820	489,605	200,490	308,947	200,000
TRANSFERS	65,183	66,552	69,285	69,288	51,470
TOTAL REVENUE	$ 1,680,509	$ 2,357,383	$ 2,483,966	$ 2,126,342	$ 2,122,096
EXPENDITURES:					
PERSONAL SERVICES			-		
PROJECTS	752,056	1,049,678	1,651,623	1,328,143	1,231,267
ADMINISTRATION	409,879	418,351	518,000	470,028	521,203
OPERATIONS & MAINTENANCE	81,370	86,874	84,285	89,159	66,470
CAPITAL	513,153	677,489	-	13,850	-
TOTAL EXPENDITURES	$ 1,756,458	$ 2,232,392	$ 2,253,908	$ 1,901,180	$ 1,818,940
FUND BALANCE - ENDING	$ 955,119	$ 1,080,110	$ 1,816,756	$ 1,305,272	$ 1,608,428
LESS:					
RESTRICTED	955,119	1,080,110	1,816,756	1,305,272	1,608,428
UNASSIGNED	-	-	-	-	-

PARKS PROGRAMS
OPERATING BUDGET

FUND 7690-7750, 7770

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 2,250,178**	**$ 2,147,854**	**$ 2,260,353**	**$ 2,289,181**	**$ 1,870,681**
REVENUE:					
PARK ACQUISITION & IMPROVEMENTS					
INVESTMENT EARNINGS	$ 53,566	$ 117,758	$ 50,760	$ 64,000	$ 77,337
LEASE REVENUE & INTEREST	-	36,199	-	40,500	-
CONTRIBUTIONS-MISC	84,778	43,576	135,000	85,000	116,500
TRANSFER IN	20,000	20,000	5,000	20,000	
PAY IN LIEU PARK DEDICATION	30,675	26,087	-	-	-
USDA-FORESTRY GRANT	-	-	1,000,000	50,000	-
KIWANIS-LICENSE PLATES	1,579	1,245	1,500	1,500	-
TRASH FOR TREES	15,259	10,524	6,000	10,000	6,000
TOTAL REVENUE	**$ 205,857**	**$ 255,389**	**$ 1,198,260**	**$ 271,000**	**$ 199,837**
EXPENDITURES:					
PARK ACQUISITION & IMPROVEMENTS					
OPERATIONS & MAINTENANCE	$ 10,242	$ 19,525	$ 131,252	$ 10,000	$ 12,393
TRANSFER OUT	225,000	-	-	-	-
TRANSFER OUT-Stagecoach Trail	-	-	615,000	615,000	
USDA-FORESTRY GRANT	-	-	1,000,000	50,000	89,637
KIWANIS-LICENSE PLATES	-	-	1,500	1,500	1,500
CAPITAL OUTLAY	62,988	58,012	-	-	682,986
TRASH FOR TREES	9,951	19,782	6,000	13,000	18,000
TOTAL EXPENDITURES	**$ 308,181**	**$ 97,319**	**$ 1,753,752**	**$ 689,500**	**$ 804,516**
PRIOR PERIOD ADJUSTMENT	$ -	$ (16,743)	$ -	$ -	$ -
FUND BALANCE ENDIN	**$ 2,147,854**	**$ 2,289,181**	**$ 1,704,861**	**$ 1,870,681**	**$ 1,266,002**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	2,147,854	2,289,181	1,704,861	1,870,681	1,266,002
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DOWNTOWN REVOLVING LOAN PROGRAM
OPERATING BUDGET

FUND 7230

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 1,408,309**	**$ 1,880,034**	**$ 1,918,036**	**$ 1,970,836**	**$ 2,061,763**
REVENUE:					
INVESTMENT EARNINGS:					
INTEREST ON LOANS	$ 77,963	$ 95,626	$ 121,600	$ 43,720	$ 55,000
INTEREST ON INVESTMENTS	-	-	-	61,718	62,471
MISCELLANEOUS-REPAYMENT OF LOANS	623,408	163,380	38,520	250,109	60,000
TOTAL REVENUE	**$ 701,371**	**$ 259,006**	**$ 160,120**	**$ 355,547**	**$ 177,471**
EXPENDITURES:					
OPERATION & MAINTENANCE:					
CHARGES FOR SERVICE	$ 229,646	$ 43,204	$ 15,515	$ 14,620	$ 7,030
LOANS	-	125,000	800,000	250,000	800,000
TOTAL EXPENDITURES	**$ 229,646**	**$ 168,204**	**$ 815,515**	**$ 264,620**	**$ 807,030**
FUND BALANCE ENDING	**$ 1,880,034**	**$ 1,970,836**	**$ 1,262,641**	**$ 2,061,763**	**$ 1,432,204**
LESS:					
RESTRICTED	1,880,034	1,970,836	1,262,641	2,061,763	1,432,204
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CEMETERY IMPROVEMENTS FUND
OPERATING BUDGET

FUND 7020

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE - BEGINNING	**$ 243,995**	**$ 224,465**	**$ 61,127**	**$ 69,057**	**$ 96,457**
REVENUE:					
SALE OF LOTS	$ 19,559	$ 34,904	$ 20,000	$ 25,000	$ 22,000
INTEREST ON INVESTMENTS	5,151	8,152	4,665	2,400	2,569
TOTAL REVENUE	**$ 24,710**	**$ 43,056**	**$ 24,665**	**$ 27,400**	**$ 24,569**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 44,240	$ 521	$ -	$ -	$ -
CAPITAL	-	197,943	-	-	-
TOTAL EXPENDITURES	**$ 44,240**	**$ 198,464**	**$ -**	**$ -**	**$ -**
FUND BALANCE - ENDING	**$ 224,465**	**$ 69,057**	**$ 85,792**	**$ 96,457**	**$ 121,026**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	224,465	69,057	85,792	96,457	121,026
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
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
No Capital Expenditures are budgeted in FY2026.

TRAIL GRANT FUND
OPERATING BUDGET

FUND 2360

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE - BEGINNING	**$ 11,916**	**$ (55,114)**	**$ (66,612)**	**$ (422,682)**	**$ -**
REVENUES:					
INTERGOVERNMENTAL	$ 2,104,185	$ 2,223,197	$ 4,730,000	$ 422,682	$ -
INVESTMENTS	93	2,363	120	-	-
CONTRIBUTIONS/DONATIONS	-	-	200,000	-	-
TRANSFERS	-	-	669,703	-	-
TOTAL REVENUE	**$ 2,104,278**	**$ 2,225,560**	**$ 5,599,823**	**$ 422,682**	**$ -**
EXPENDITURES:					
COST ALLOCATION CHARGES	$ -		$ -		
CAPITAL OUTLAY	$ 2,171,308	$ 2,593,128	$ 5,545,000	$ -	$ -
TOTAL EXPENDITURES	**$ 2,171,308**	**$ 2,593,128**	**$ 5,545,000**	**$ -**	**$ -**
FUND BALANCE - ENDING	**$ (55,114)**	**$ (422,682)**	**$ (11,789)**	**$ -**	**$ -**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	(55,114)	(422,682)	(11,789)	-	-
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ANIMAL CONTROL DONATIONS
OPERATING BUDGET

FUNDS 7120,7130,7150,7160

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 39,342**	**$ 22,832**	**$ 23,642**	**$ 24,030**	**$ 24,162**
REVENUE:					
INTEREST ON INVESTMENTS	$ 595	$ 1,198	$ 526	$ 132	$ 790
TOTAL REVENUE	**$ 595**	**$ 1,198**	**$ 526**	**$ 132**	**$ 790**
EXPENDITURES:					
OPERATION AND MAINTENANCE					
BUILDING IMPROVEMENTS	$ 3,121	$ -	$ -	$ -	$ -
SPAY & NEUTER	$ 210	$ -	$ -	$ -	$ -
GENERAL	13,774	-	-	-	-
TOTAL EXPENDITURES	**$ 17,105**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE ENDING	**$ 22,832**	**$ 24,030**	**$ 39,772**	**$ 24,162**	**$ 24,952**
LESS:					
COMMITTED	22,832	24,030	39,772	24,162	24,952

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 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 4,423,655**	**$ 10,294,185**	**$ 9,381,240**	**$ 15,956,865**	**$ 13,955,863**
REVENUE:					
SPECIAL ASSESSMENTS	$ 15,020,802	$ 16,229,229	$ 16,666,000	$ 17,403,000	$ 17,405,000
INTEREST ON INVESTMENTS	231,633	666,666	155,000	519,937	355,000
TOTAL REVENUE	**$ 15,252,435**	**$ 16,895,895**	**$ 16,821,000**	**$ 17,922,937**	**$ 17,760,000**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 7,649,002	$ 9,511,403	$ 8,218,996	$ 8,218,996	$ 9,999,948
CAPITAL	1,732,903	1,721,812	6,654,000	11,704,943	7,796,000
TRANSFER TO GAS TAX FUND	-	-	-	-	-
TOTAL EXPENDITURES	**$ 9,381,905**	**$ 11,233,215**	**$ 14,872,996**	**$ 19,923,939**	**$ 17,795,948**
FUND BALANCE ENDING	**$ 10,294,185**	**$ 15,956,865**	**$ 11,329,244**	**$ 13,955,863**	**$ 13,919,915**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	10,294,185	15,956,865	11,329,244	13,955,863	13,919,915
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

STREET LIGHT MAINTENANCE DISTRICTS FUND
OPERATING BUDGET

FUND 8100

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE - BEGINNING	**$ 2,419,169**	**$ 2,178,365**	**$ 1,856,869**	**$ 2,438,505**	**$ 2,345,177**
REVENUE:					
INTEREST EARNINGS	$ 52,096	$ 107,619	$ 30,000	$ 102,541	$ 70,000
SPECIAL ASSESSMENTS	2,482,477	2,714,281	2,870,000	2,695,000	2,770,000
MISCELLANEOUS	28,365	10,730	-	27,406	-
TOTAL REVENUE	**$ 2,562,938**	**$ 2,832,630**	**$ 2,900,000**	**$ 2,824,947**	**$ 2,840,000**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 2,803,742	$ 2,572,490	$ 3,228,775	$ 2,918,275	$ 3,359,807
TOTAL EXPENDITURES	**$ 2,803,742**	**$ 2,572,490**	**$ 3,228,775**	**$ 2,918,275**	**$ 3,359,807**
FUND BALANCE - ENDING	**$ 2,178,365**	**$ 2,438,505**	**$ 1,528,094**	**$ 2,345,177**	**$ 1,825,370**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	2,178,365	2,438,505	1,528,094	2,345,177	1,825,370
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

STORM SEWER FUND
OPERATING BUDGET

FUND 8400 & 2070

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 3,959,535**	**$ 4,778,352**	**$2,533,393**	**$ 4,838,197**	**$ 1,969,447**
REVENUE:					
SPECIAL ASSESSMENTS	$ 5,286,125	$ 5,630,956	$ 6,630,000	$ 27,274	$ -
CHARGE FOR SERV REVENUE	-	-	-	7,200,000	9,500,000
INTEREST ON INVESTMENTS	123,148	270,923	102,000	209,916	153,000
LICENSES & PERMITS	-	-	500	-	-
OTHER FINANCING	-		-		12,538,000
OTHER	5,712	5,991	5,900	5,953	6,000
TOTAL REVENUE	**$ 5,414,985**	**$ 5,907,870**	**$ 6,738,400**	**$ 7,443,143**	**$ 22,197,000**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 1,925,327	$ 1,922,481	$ 3,506,227	$ 3,840,255	$ 5,449,565
CAPITAL	835,841	3,795,544	3,897,000	5,456,638	11,280,000
TRANSFERS TO BOND AND INTEREST	1,835,000	130,000	1,015,000	1,015,000	1,465,000
TOTAL EXPENDITURES	**$ 4,596,168**	**$ 5,848,025**	**$ 8,418,227**	**$ 10,311,893**	**$ 18,194,565**
FUND BALANCE ENDING	**$ 4,778,352**	**$ 4,838,197**	**$ 853,566**	**$ 1,969,447**	**$ 5,971,882**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	4,778,352	4,838,197	853,566	1,969,447	5,971,882
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PARK MAINTENANCE DISTRICTS FUNDS
OPERATING BUDGET

FUND 8720

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE	**$ 1,778,101**	**$ 2,088,279**	**$ 2,273,279**	**$ 2,729,219**	**$ 2,925,137**
REVENUE:					
SPECIAL ASSESSMENTS	$ 1,273,855	$ 1,347,317	$ 1,464,637	$ 1,460,000	$ 1,677,378
INTEREST EARNINGS	38,826	106,433	42,000	100,000	82,642
MISCELLANEOUS		2,074	-	-	-
TOTAL REVENUE	**$ 1,312,681**	**$ 1,455,824**	**$ 1,506,637**	**$ 1,560,000**	**$ 1,760,020**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 1,002,503	$ 814,884	$ 1,374,623	$ 1,164,082	$ 1,490,975
CAPITAL	-	-	200,000	200,000	165,000
TOTAL EXPENDITURES	**$ 1,002,503**	**$ 814,884**	**$ 1,574,623**	**$ 1,364,082**	**$ 1,655,975**
FUND BALANCE ENDING	**$ 2,088,279**	**$ 2,729,219**	**$ 2,205,293**	**$ 2,925,137**	**$ 3,029,182**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	2,088,279	2,729,219	2,205,293	2,925,137	3,029,182
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
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 26.

Capital

Pump station and irrigation upgrades are planned in the FY2026 CIP. These expenses are budgeted for the High Sierra and Southgate PMD's. Ironwood will replace their main sign.

PRPL OPERATIONS FUNDS
OPERATING BUDGET

FUND 8730

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE	**$ 4,584,839**	**$ 3,918,784**	**$ 3,555,339**	**$ 4,739,865**	**$ 4,739,865**
REVENUE:					
SPECIAL ASSESSMENTS	$ 3,616,121	$ 16,336	$ -	$ 5,000	$ -
LICENSES & PERMITS	-	-	6,000	4,500	6,000
STATE GRANTS	64,731	893,984	40,000	51,200	50,000
CHARGES FOR SERVICE	-	895	1,856,598	2,035,800	1,784,087
INTEREST EARNINGS	95,853	175,042	74,000	125,000	100,706
CONTRIBUTION/DONATIONS	-	20,000	4,000	4,000	4,000
TRANSFER IN REVENUE	-	3,823,482	8,161,300	8,258,620	7,090,866
MISCELLANEOUS	4,519	3,377	-	-	-
TOTAL REVENUE	**$ 3,781,224**	**$ 4,933,116**	**$ 10,141,898**	**$ 10,484,120**	**$ 9,035,659**
EXPENDITURES:					
PERSONAL SERVICES	$ 357,326	$ 279,005	$ 5,009,498	$ 4,809,000	$ 5,268,468
OPERATIONS & MAINT	1,399,513	1,449,219	2,649,746	1,791,000	2,694,916
CAPITAL	2,361,980	2,019,265	1,421,894	3,501,120	1,955,000
TRANSFER OUT	328,460	364,546	1,057,258	383,000	378,260
TOTAL EXPENDITURES	**$ 4,447,279**	**$ 4,112,035**	**$ 10,138,396**	**$ 10,484,120**	**$ 10,296,644**
FUND BALANCE ENDING	**$ 3,918,784**	**$ 4,739,865**	**$ 3,558,841**	**$ 4,739,865**	**$ 3,478,880**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	3,918,784	4,739,865	3,558,841	4,739,865	3,478,880
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PRPL OPERATIONS 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 2026, a transfer will be used to move the necessary tax revenue from the General Fund to cover the costs in the PRPL Operating Fund 8730.

Expenditures

Expenditures in FY 26 are anticipated at $10,296,644. Starting with FY25 and also in FY26, costs for Parks, Rec, Cemetery and Forestry that were previously budgeted in the General Fund were moved out of the General Fund and into Fund 8730.

Capital

Capital for FY 26 include projects 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 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 8,846,692**	**$ 6,418,386**	**$ -**	**$ (455,337)**	**$ -**
REVENUE:					
SPECIAL ASSESSMENTS	$ 30,399	$ 146	$ -	$ -	$ -
INTEREST ON INVESTMENTS	150,621	204,049	-	12,712	
MISCELLANEOUS	97,832	234,046	-	-	-
GRANTS-DOT	1,621,424	3,162,618	-	496,911	-
TOTAL REVENUE	**$ 1,900,276**	**$ 3,600,859**	**$ -**	**$ 509,623**	**$ -**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ 562,957	$ 2,442	$ -	$ -	$ -
CAPITAL	3,765,625	10,472,140	-	54,286	-
TOTAL EXPENDITURES	**$ 4,328,582**	**$ 10,474,582**	**$ -**	**$ 54,286**	**$ -**
FUND BALANCE ENDING	**$ 6,418,386**	**$ (455,337)**	**$ -**	**$ -**	**$ -**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	-	-	-	-	-
COMMITTED	6,418,386	(455,337)	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

AMEND PARK FUND
OPERATING BUDGET

FUND 7580

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 231,669**	**$ 223,170**	**$ 220,173**	**$ 217,039**	**$ 20,579**
REVENUE:					
PARK SERVICES	$ 17,148	$ 10,672	$ 25,000	$ 24,000	$ 25,000
INTEREST ON INVESTMENTS	5,370	11,988	5,000	12,000	7,449
TOTAL REVENUE	**$ 22,518**	**$ 22,660**	**$ 30,000**	**$ 36,000**	**$ 32,449**
EXPENDITURES:					
OPERATIONS & MAINT.	$ 26,567	$ 20,857	$ 235,964	$ 222,460	$ 37,216
TRANSFER-PRPL OPS	4,450	7,934	5,000	10,000	15,000
TOTAL EXPENDITURES	**$ 31,017**	**$ 28,791**	**$ 240,964**	**$ 232,460**	**$ 52,216**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
FUND BALANCE ENDING	**$ 223,170**	**$ 217,039**	**$ 9,209**	**$ 20,579**	**$ 812**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	-	-	-	-	-
COMMITTED	223,170	217,039	9,209	20,579	812
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

AMEND PARK FUND BUDGET NARRATIVE

This fund was established to support Amend Park. The interest earnings are transferred to the PRPL Operationsl 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
Maintenance expenses of $37,216 are budgeted for Amend Park in FY26.

Capital
None

BALLFIELD / STADIUM DONATION FOR CAPITAL MAINTENANCE FUND
OPERATING BUDGET

FUNDS 7680

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 424,707**	**$ 428,023**	**$ 492,667**	**$ 543,657**	**$ 648,657**
REVENUE:					
INTEREST ON INVESTMENTS	$ 9,511	$ 24,482	$ 10,300	$ 25,000	$ 17,297
LEASE - MUSTANGS-prior yr	-	101,183	60,000	100,000	-
TRANSFERS	-	-	-	-	-
CONTRIBUTIONS	13,680	304	10,000	-	70,000
TOTAL REVENUE	**$ 23,191**	**$ 125,969**	**$ 80,300**	**$ 125,000**	**$ 87,297**
EXPENDITURES:					
PARK REPAIRS AND MAINTENANCE					
OPERATIONS & MAINTENANCE	$ 19,875	$ 14,785	$ 10,855	$ 20,000	$ 12,003
CAPITAL	-	-	100,000	-	300,000
TOTAL EXPENDITURES	**$ 19,875**	**$ 14,785**	**$ 110,855**	**$ 20,000**	**$ 312,003**
PRIOR PERIOD ADJUSTMENT	$ -	$ 4,450	$ -	$ -	$ -
FUND BALANCE ENDING	**$ 428,023**	**$ 543,657**	**$ 462,112**	**$ 648,657**	**$ 423,951**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	-	-	-	-	-
COMMITTED	428,023	543,657	462,112	648,657	423,951
ASSIGNED	-	-	-	-	-
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 was scheduled for replacement in FY2026. The initial project could not be completed in FY 2025 for $100,000. This capital cost was increased to $300,000 in FY 2026.

ROAD MAINTENANCE FUND
OPERATING BUDGET

FUND 8060

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 18,973**	**$ 21,637**	**$ 24,301**	**$ 25,120**	**$ 28,555**
REVENUE:					
SPECIAL ASSESSMENTS	$ 2,798	$ 2,880	$ 2,875	$ 2,986	$ 822
INTEREST ON INVESTMENT	454	1,167	500	953	2,875
TOTAL REVENUE	**$ 3,252**	**$ 4,047**	**$ 3,375**	**$ 3,939**	**$ 3,697**
EXPENDITURES:					
OPERATION & MAINTENANC	$ 588	$ 564	$ 501	$ 504	$ 1,747
TOTAL EXPENDITURES	**$ 588**	**$ 564**	**$ 501**	**$ 504**	**$ 1,747**
FUND BALANCE ENDING	**$ 21,637**	**$ 25,120**	**$ 27,175**	**$ 28,555**	**$ 30,505**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	21,637	25,120	27,175	28,555	30,505
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SIDEWALK HAZARD
OPERATING BUDGET

FUND 2080

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 95,763**	**$ 81,553**	**$ 83,323**	**$ 94,134**	**$ 68,000**
REVENUE:					
SPECIAL ASSESSMENTS	$ 17,926	$ 29,500	$ 173,000	$ 75,366	$ 100,000
CHARGE FOR SERVICES	4,610	5,270	15,000	5,000	15,000
INTEREST ON INVESTMENTS	1,924	4,152	2,000	3,500	2,000
TRANSFERS	-	-	-	-	-
TOTAL REVENUE	**$ 24,460**	**$ 38,922**	**$ 190,000**	**$ 83,866**	**$ 117,000**
EXPENDITURES:					
OPERATION & MAINTENANCE	38,670	26,341	190,000	110,000	185,000
TOTAL EXPENDITURES	**$ 38,670**	**$ 26,341**	**$ 190,000**	**$ 110,000**	**$ 185,000**
FUND BALANCE ENDING	**$ 81,553**	**$ 94,134**	**$ 83,323**	**$ 68,000**	**$ -**
LESS:					
RESTRICTED:					
OTHER PROJECTS	81,553	94,134	83,323	68,000	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

BALLPARK REPAIR FUND
OPERATING BUDGET

FUNDS 7670

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 132,150**	**$ 149,176**	**$ 151,450**	**$ 163,211**	**$ 175,211**
REVENUE:					
TRANSFERS	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
INTEREST EARNINGS	3,296	8,370	3,400	7,000	5,217
TOTAL REVENUE	**$ 33,296**	**$ 38,370**	**$ 33,400**	**$ 37,000**	**$ 35,217**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 16,270	$ 24,335	$ 30,733	$ 25,000	$ 91,865
TOTAL EXPENDITURES	**$ 16,270**	**$ 24,335**	**$ 30,733**	**$ 25,000**	**$ 91,865**
FUND BALANCE ENDING	**$ 149,176**	**$ 163,211**	**$ 154,117**	**$ 175,211**	**$ 118,563**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	-	-	-	-	-
COMMITTED	149,176	163,211	154,117	175,211	118,563
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

BALLPARK REPAIR FUND BUDGET NARRATIVE

This fund accounts for regular maintenance to the ball field and stadium.

Revenues
No significant changes.

Expenditures
Expenditures of $91,865 are budgeted for Dehler Park Infield Repair in FY 2026.

Capital
None

CEMETERY-CENTRAL AVE IRRIGATION FUND
OPERATING BUDGET

FUND 7760

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE - BEGINNING	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,308**
REVENUES:					
CHARGES FOR SERVICE	$ -	$ -	$ -	$ 25,308	$ 5,290
TRANSFERS IN FROM CEM	-	-	-	-	$ 4,710
INTEREST	-	-	-	-	14,692
TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ 25,308**	**$ 24,692**
EXPENDITURES:					
REPAIR & MAINT	$ -	$ -	$ -	$ -	$ 50,000
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**
FUND BALANCE - ENDING	**$ -**	**$ -**	**$ -**	**$ 25,308**	**$ -**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	-	-	-	25,308	-
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CENTRAL AVENUE IRRIGATION FUND BUDGET NARRATIVE

This special revenue fund is used to account for the unpredictable repair costs of the irrigation supply line which supplies water to Mountview Cemetery. Contributions from other neighboring properties will be received as revenue to cover future repair costs. Revenues of $10,000/year will be collected to fund future repairs. $5,290 will be collected from other parties and $4,710 will be transferred from Cemetery.

Revenues

Estimated revenues for FY 26 are $24,692.

Expenditures

Estimated worst case scenario repair costs for FY 26 are $50,000.

Debt Service Funds

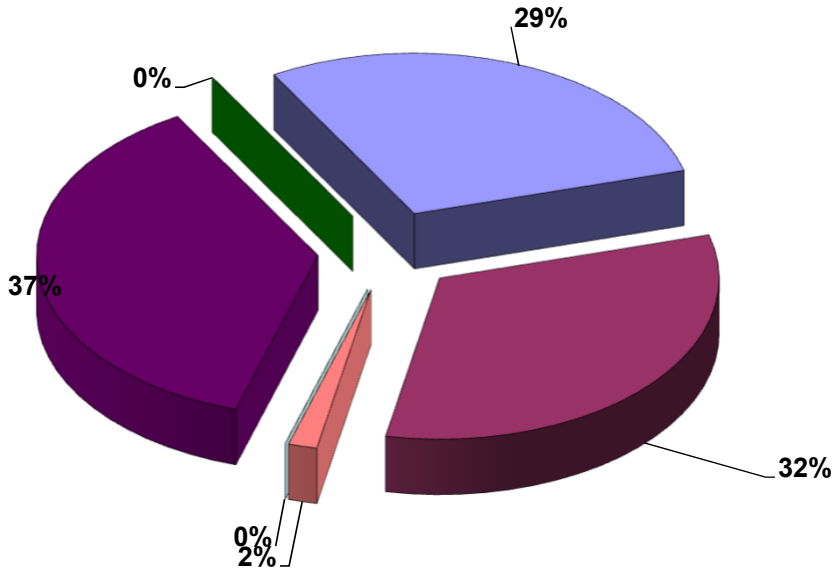
DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources for the payment of general obligation bond principal and interest from governmental resources, tax increment bond principal, and interest from taxes levied on the incremental value of the tax increment district, and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment. The debt limit for the City of Billings by state law is 2.50% of the total assessed market value. The City's debt service funds and their purposes are:

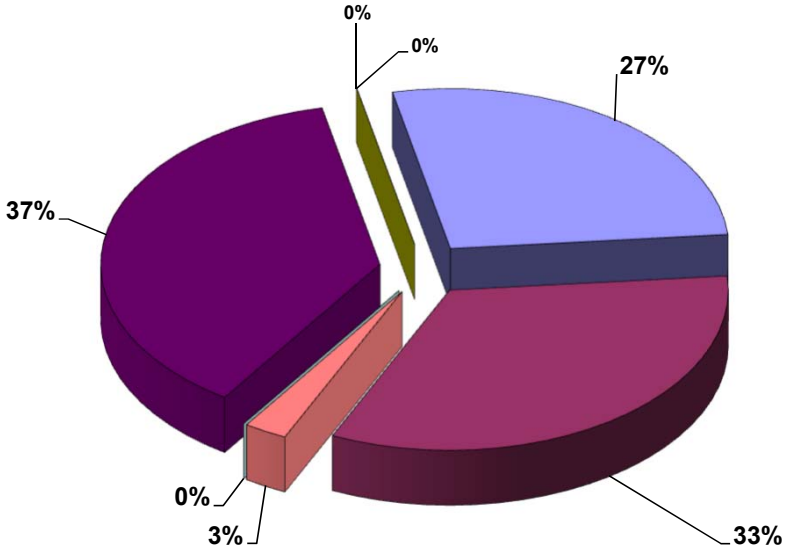
- The **Special Improvement Districts Fund** accounts for the payment of the debt used for the construction of streets, water, and wastewater trunk lines.
- The **City Hall Debt Fund** accounts for the payment of debt used for the construction of the new City Hall.
- The **Series 2004A Street Improvements Fund** accounts for the payment of debt issued for road improvement projects on Alkali Creek Road, South Billings Boulevard from Laurel Road to King Avenue East, and the Arlene Corridor.
- The **Storm Sewer Debt Fund** accounts for the payment of debt used for the construction of storm sewers.
- The **Sidewalk and Curb Districts Fund** accounts for the payment of debt used for the construction of sidewalks and curbs.
- The **Series 2015 Refunding Baseball Field & Stadium Fund** accounts for the payment of the 2007A Baseball Field & Stadium Fund. A crossover refunding was done in 2015 to retire the debt on 7/1/2017.
- The **2021 Refunding Library Series Fund** accounts for the payment of debt issued for the construction of the new library building. The bonds were refunded at a lower interest rate in FY 2022.

Debt Service Funds
Summary of Revenues

	FY 26			FY 25
$	1,533,480		TAXES	$ 1,451,272
	1,715,000		SPECIAL ASSESSMENTS	1,795,000
	86,735		INVESTMENT EARNINGS	134,800
	-		DONATIONS	-
	1,955,034		INTERFUND TRANSFERS	2,010,000
	-		DEBT PROCEEDS	-
	-		MISCELLANEOUS	-
$	5,290,249		TOTAL	$ 5,391,072



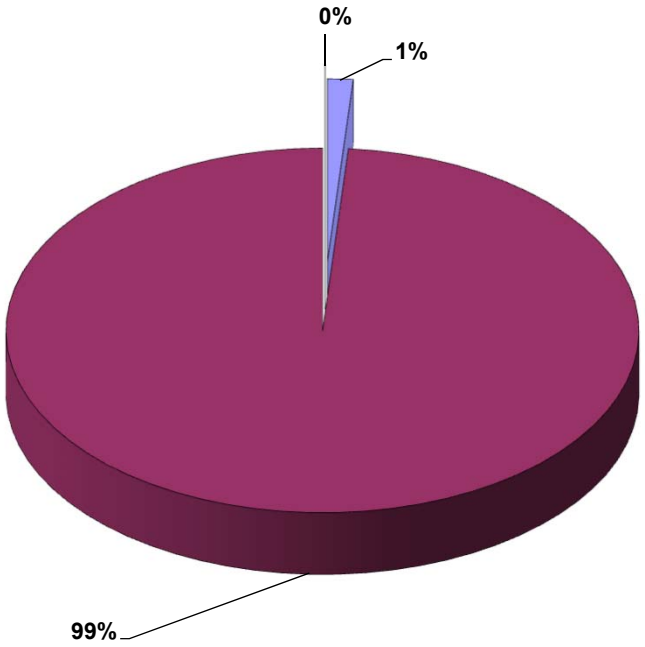
Fiscal Year 2026



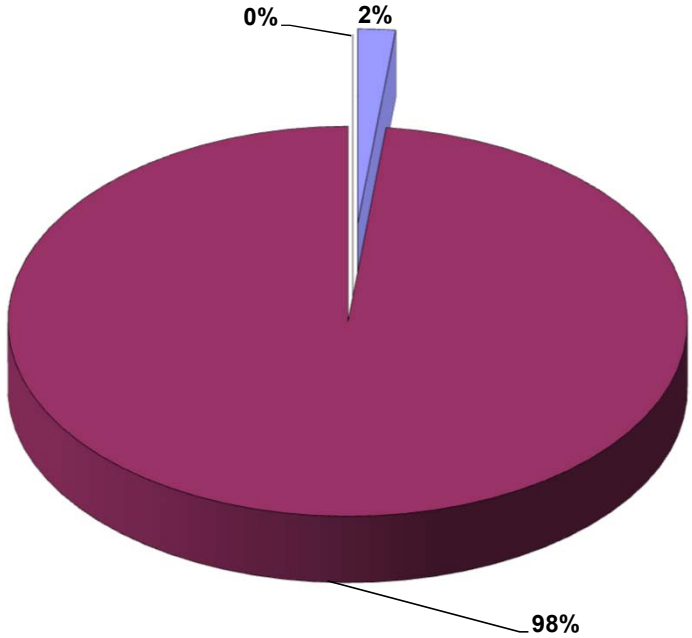
Fiscal Year 2025

Debt Service Funds
Summary of Expenditures

FY 26		FY 25
$ 72,897	OPERATION & MAINTENANCE	$ 101,773
5,518,023	DEBT SERVICE	5,572,420
-	INTERFUND TRANSFERS	-
$ 5,590,920	TOTAL	$ 5,674,193



Fiscal Year 2026



Fiscal Year 2025

DEBT SERVICE FUNDS
SUMMARY
OPERATING BUDGET
FY 26

	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	**$ 1,839,236**	**$ 1,800,000**	**$ 8,973**	**$ 2,765,485**	**$ 1,012,324**	**$ 823,242**	**$ 732,809**
REVENUE:							
TAXES	$ -	$ -	$ -	$ -	$ -	$ 766,740	$ 766,740
SPECIAL ASSESSMENTS	940,000	-	-	-	775,000	-	-
INVESTMENT EARNINGS	47,895	-	-	34,230	-	1,028	3,582
DONATIONS	-	-	-	-	-	-	-
INTERFUND TRANSFERS	-	490,034	-	1,465,000	-	-	-
TOTAL REVENUE	**$ 987,895**	**$ 490,034**	**$ -**	**$ 1,499,230**	**$ 775,000**	**$ 767,768**	**$ 770,322**
EXPENDITURES:							
OPERATION & MAINTENANCE	$ 39,400	$ -	$ -	$ 8,500	$ 13,800	$ 10,547	$ 650
DEBT SERVICE	765,350	1,240,034	-	1,465,000	500,000	748,703	798,936
INTERFUND TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**$ 804,750**	**$ 1,240,034**	**$ -**	**$ 1,473,500**	**$ 513,800**	**$ 759,250**	**$ 799,586**
FUND BALANCE ENDING	**$ 2,022,381**	**$ 1,050,000**	**$ 8,973**	**$ 2,791,215**	**$ 1,273,524**	**$ 831,760**	**$ 703,545**

DEBT SERVICE FUNDS
SUMMARY
OPERATING BUDGET
FY 26

	PROPOSED BUDGET FY 26	APPROVED BUDGET FY 25	INCREASE (DECREASE)	ACTUAL FY 24
FUND BALANCE - BEGINNING	**$ 8,982,069**	**$ 6,362,847**	**$ 2,619,222**	**$ 6,520,291**
REVENUE:				
TAXES	$ 1,533,480	$ 1,451,272	$ 82,208	$ 1,742,930
SPECIAL ASSESSMENTS	1,715,000	1,795,000	(80,000)	1,526,674
INVESTMENT EARNINGS	86,735	134,800	(48,065)	98,059
DONATIONS	-	-	-	-
INTERFUND TRANSFERS	1,955,034	2,010,000	(54,966)	1,844,647
TOTAL REVENUE	**$ 5,290,249**	**$ 5,391,072**	**$ (100,823)**	**$ 5,212,310**
EXPENDITURES:				
OPERATION & MAINTENANCE	$ 72,897	$ 101,773	$ (28,876)	$ 22,512
DEBT SERVICE	5,518,023	5,572,420	(54,397)	4,301,431
INTERFUND TRANSFERS	-	-	-	2
TOTAL EXPENDITURES	**$ 5,590,920**	**$ 5,674,193**	**$ (83,273)**	**$ 4,323,945**
FUND BALANCE ENDING	**$ 8,681,398**	**$ 6,079,726**	**$ 2,601,672**	**$ 7,408,656**

SPECIAL IMPROVEMENT DISTRICTS FUNDS
OPERATING BUDGET

FUND 2300, & 8200-8340

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 1,898,307**	**$ 2,041,750**	**$ 1,897,307**	**$ 2,618,195**	**$ 1,839,236**
REVENUES:					
SPECIAL ASSESSMENTS	$ 910,697	$ 950,372	$ 940,000	$ 940,000	$ 940,000
INTEREST ON INVESTMENTS	38,955	329,912	14,000	14,000	47,895
TRANSFER	2,456	311,838	-	-	-
TOTAL REVENUE	**$ 952,108**	**$ 1,592,122**	**$ 954,000**	**$ 954,000**	**$ 987,895**
EXPENDITURES:					
ARBITRAGE COST	$ 3,100	$ 436	$ 37,000	$ 37,000	$ 37,000
PRINCIPAL	$ 538,079	$ 752,073	$ 710,000	$ 710,000	$ 605,350
INTEREST AND FISCAL CHARGES	265,486	259,749	356,600	356,600	160,000
PAYING AGENT FEE	2,000	3,419	2,400	2,400	2,400
TOTAL EXPENDITURES	**$ 808,665**	**$ 1,015,677**	**$ 1,106,000**	**$ 1,106,000**	**$ 804,750**
FUND BALANCE ENDING	**$ 2,041,750**	**$ 2,618,195**	**$ 1,745,307**	**$ 2,466,195**	**$ 2,022,381**
LESS:					
RESTRICTED	2,041,750	2,618,195	1,745,307	2,466,195	2,022,381
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.

CITY HALL DEBT FUND
OPERATING BUDGET

FUND 3200

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,800,000**
REVENUE:					
INTEREST ON INVESTMENTS					
SALE OF CITY PROPERTY				1,800,000	
TRANSFER CONSTRUCTION FUND					490,034
TRANSFER GENERAL FUND	-	-	995,000	995,000	-
TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ 2,795,000**	**$ 490,034**
EXPENDITURES:					
PRINCIPAL	$ -	$ -	$ 430,000	$ 430,000	$ 490,034
INTEREST	-	-	565,000	565,000	750,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 995,000**	**$ 995,000**	**$ 1,240,034**
FUND BALANCE ENDING	**$ -**	**$ -**	**$ (995,000)**	**$ 1,800,000**	**$ 1,050,000**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	-	-	(995,000)	1,800,000	1,050,000
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY HALL DEBT FUND BUDGET NARRATIVE

This fund is for repayment of debt for the new City Hall construction

2004A SERIES STREET IMPROVEMENTS
OPERATING BUDGET

FUND 3130

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 352,992**	**$ 355,969**	**$ 366,299**	**$ 366,299**	**$ 8,973**
REVENUE:					
PROPERTY TAXES	$ 350,503	$ 354,776	$ -	$ 1,200	$ -
INTEREST ON INVESTMENTS	4,078	5,602	-	600	-
TOTAL REVENUE	**$ 354,581**	**$ 360,378**	**$ -**	**$ 1,800**	**$ -**
EXPENDITURES:					
PRINCIPAL 2012 REFUNDING	$ 320,000	$ 330,000	$ 345,000	$ 345,000	$ -
FISCAL CHARGES	150	352	3,800	3,800	-
INTEREST 2012 REFUNDING	25,050	13,292	5,175	5,175	-
FISCAL AGENT FEES	400	400	450	450	-
COST ALLOCATION PLAN	6,004	6,004	4,701	4,701	-
TOTAL EXPENDITURES	**$ 351,604**	**$ 350,048**	**$ 359,126**	**$ 359,126**	**$ -**
FUND BALANCE ENDING	**$ 355,969**	**$ 366,299**	**$ 7,173**	**$ 8,973**	**$ 8,973**
LESS:					
RESTRICTED	**$ 350,503**	366,299	7,173	8,973	8,973
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

STORM SEWER DEBT FUND
OPERATING BUDGET

FUND 3320-3360

		ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING		**$ 1,833,297**	**$ 2,694,404**	**$ 2,729,780**	**$ 2,729,780**	**$ 2,765,485**
REVENUE:						
	INTEREST ON INVESTMENTS	$ 29,172	$ 71,676	$ 24,300	$ 24,300	$ 34,230
	TRANS.STORM SEW. OPER.	1,835,000	1,835,000	1,015,000	1,015,000	1,465,000
TOTAL REVENUE		**$ 1,864,172**	**$ 1,906,676**	**$ 1,039,300**	**$ 1,039,300**	**$ 1,499,230**
EXPENDITURES:						
	PRINCIPAL					
	2013 STORM SEWER	$ 195,000	$ 200,000	$ 205,000	$ 205,000	$ 215,000
	2015 STORM SEWER	420,000	440,000	$ 450,000	$ 450,000	$ 465,000
	2026 STORM SEWER	-	-	$ -	$ -	$ 233,540
	INTEREST					
	2013 STORM SEWER	129,975	124,050	117,000	117,000	108,550
	2015 STORM SEWER	251,344	235,344	223,095	223,095	209,370
	2026 STORM SEWER	-	-	-	-	233,540
	FISCAL AGENT FEES	1,150	1,150	900	900	900
	OPERATION AND MAINTENANCE	1,300	1,300	7,600	7,600	7,600
	COST ALLOCATION PLAN	4,296	5,230	-	-	-
TOTAL EXPENDITURES		**$ 1,003,065**	**$ 1,007,074**	**$ 1,003,595**	**$ 1,003,595**	**$ 1,473,500**
FUND BALANCE ENDING		**$ 2,694,404**	**$ 3,594,006**	**$ 2,765,485**	**$ 2,765,485**	**$ 2,791,215**
	LESS:					
	RESTRICTED	2,694,404	3,594,006	2,765,485	2,765,485	2,791,215
UNASSIGNED		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SIDEWALK AND CURB DISTRICTS FUND
OPERATING BUDGET

FUND 8500-8690 & 8800-8990

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 417,397**	**$ 641,992**	**$ 610,497**	**$ 916,124**	**$ 1,012,324**
REVENUE:					
SPECIAL ASSESSMENTS	$ 615,977	$ 690,410	$ 775,000	$ 775,000	$ 775,000
INTEREST ON INVESTMENTS	6,203	128,154	5,000	5,000	-
TRANSFER	7,191	324	-	-	-
TOTAL REVENUE	**$ 629,371**	**$ 818,888**	**$ 780,000**	**$ 780,000**	**$ 775,000**
EXPENDITURES:					
PRINCIPAL	$ 256,115	$ 356,211	$ 445,000	$ 445,000	$ 355,000
INTEREST AND FISCAL CHARGES	143,861	176,237	225,000	225,000	145,000
REFUNDS					
OTHER CONTRACT SERVICES	4,400	4,400	12,400	12,400	12,400
FEES	400	420	1,400	1,400	1,400
TRANSFERS OUT	-	7,488	-	-	-
TOTAL EXPENDITURES	**$ 404,776**	**$ 544,756**	**$ 683,800**	**$ 683,800**	**$ 513,800**
FUND BALANCE ENDING	**$ 641,992**	**$ 916,124**	**$ 706,697**	**$ 1,012,324**	**$ 1,273,524**
LESS:					
RESTRICTED	641,992	916,124	706,697	1,012,324	1,273,524
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.

SERIES 2015 REFUNDING BASEBALL FIELD & STADIUM FUND
OPERATING BUDGET

FUND 3120

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 821,507**	**$ 829,334**	**$ 823,634**	**$ 823,634**	**$ 823,242**
REVENUE:					
PROPERTY TAXES	$ 751,091	$ 741,404	$ 745,755	$ 745,755	$ 766,740
INTEREST ON INVESTMENTS	7,877	10,897	1,000	1,000	1,028
TOTAL REVENUE	**$ 758,968**	**$ 752,301**	**$ 746,755**	**$ 746,755**	**$ 767,768**
EXPENDITURES:					
PRINCIPAL	$ 605,000	$ 620,000	$ 640,000	$ 640,000	$ 668,103
INTEREST	140,675	121,900	96,600	96,600	80,600
PAYING AGENT FEE	350	400	450	450	450
FISCAL CHARGES	5,116	5,860	10,097	10,097	10,097
TOTAL EXPENDITURES	**$ 751,141**	**$ 748,160**	**$ 747,147**	**$ 747,147**	**$ 759,250**
FUND BALANCE ENDING	**$ 829,334**	**$ 833,475**	**$ 823,242**	**$ 823,242**	**$ 831,760**
LESS:					
RESTRICTED	829,334	833,475	823,242	823,242	831,760
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2021 SERIES LIBRARY
OPERATING BUDGET

FUND 3040

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 1,196,791**	**$ 845,209**	**$ 832,381**	**$ 763,217**	**$ 732,809**
REVENUE:					
PROPERTY TAXES	$ 641,336	$ 669,779	$ 705,517	$ 705,517	$ 766,740
DONATIONS	-	-	-	-	-
LOAN PROCEEDS	-	-	-	-	-
INTEREST ON INVESTMENTS	11,774	16,918	4,500	4,500	3,582
TOTAL REVENUE	**$ 653,110**	**$ 686,697**	**$ 710,017**	**$ 710,017**	**$ 770,322**
EXPENDITURES:					
PRINCIPAL	$ 735,000	$ 530,000	$ 555,000	$ 530,000	$ 585,000
INTEREST AND FISCAL CHARGES	269,292	238,289	209,775	209,775	213,936
FISCAL AGENT FEES	400	400	650	650	650
TOTAL EXPENDITURES	**$ 1,004,692**	**$ 768,689**	**$ 765,425**	**$ 740,425**	**$ 799,586**
FUND BALANCE ENDING	**$ 845,209**	**$ 763,217**	**$ 843,871**	**$ 732,809**	**$ 703,545**
LESS:					
RESTRICTED	845,209	763,217	843,871	732,809	703,545
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Projects Funds

CAPITAL PROJECT FUNDS

The capital projects funds account for financial resources to be used for the acquisition or construction of major capital facilities and the construction of public improvements that are financed through assessments to individual property owners. The City's capital projects funds and their purposes are:

- The **Urban Renewal Property Acquisition Fund** is used to account for the local urban renewal projects.
- The **Sidewalk and Curb District Fund** accounts for the construction of sidewalks and curbs.
- The **Special Improvement Districts Fund** accounts for the construction of streets, water, and wastewater trunk lines.
- The **City Hall Construction Fund** will be utilized to pay for the relocation of City Hall to the Stillwater Building.
- The **Fire Station Construction Fund** accounts for the costs of construction for Fire Station 8.
- The **Capital Replacement Fund** is used for equipment replacement for all governmental fund departments.
- The **Dog Park Construction Fund** accounts for the construction of the dog park in the Billings' Heights.
- The **Park Construction Fund** accounts for the costs of construction of parks.

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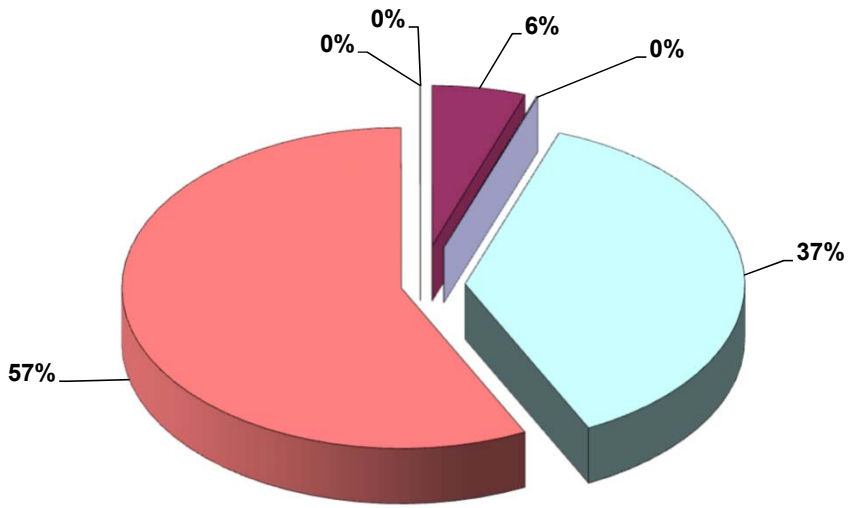
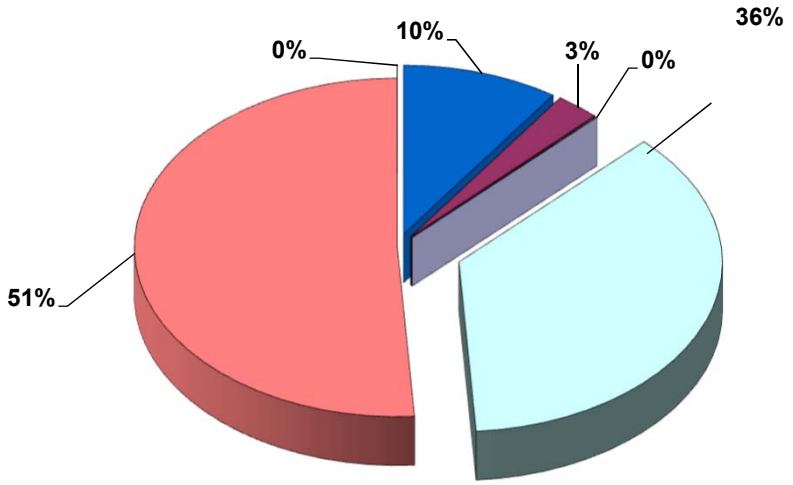
Capital Project Funds
Summary of Revenues

FY 26		FY 25
$ -	INTER-GOVERNMENTAL	$ 650,000
376,756	INVESTMENT EARNINGS	182,200
5,000	DONATIONS	5,000
2,600,537	INTERFUND TRANSFERS	2,465,585
3,998,033	DEBT PROCEEDS	3,442,500
1,080	MISCELLANEOUS	1,080
$ 6,981,406	TOTAL	$ 6,746,365



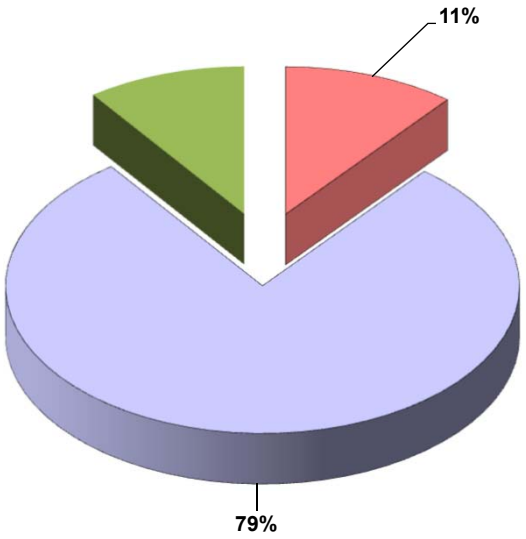
Fiscal Year 2026



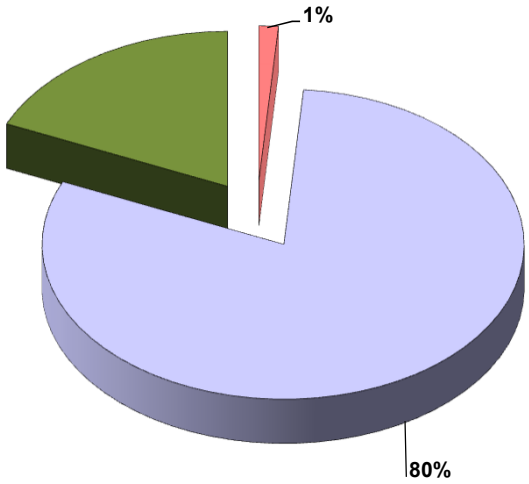
Fiscal Year 2025

Capital Project Funds
Summary of Expenditures

FY 26		FY 25
$ 530,553	OPERATION & MAINTENANCE	$ 70,362
3,865,674	CAPITAL	4,346,369
490,034	TRANSFERS	995,000
$ 4,886,261	TOTAL	$ 5,411,731



Fiscal Year 2026



Fiscal Year 2025

CAPITAL PROJECT FUNDS
SUMMARY
OPERATING BUDGET
FY 26

	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	**$ 185,641**	**$ (327,590)**	**$ (254,943)**	**$ 354,846**	**$ 97,133**	**$ 8,392,275**	**$ 5,652**	**$ (2,290)**
REVENUE:								
TAXES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
INTER-GOVERNMENTAL	-	-	-	-	-	-	-	-
INVESTMENT EARNINGS	623	-	-	135,188	4,093	234,562	-	2,290
DONATIONS	-	-	-	-	-	-	5,000	-
INTERFUND TRANSFERS	-	-	-	-	53,700	2,546,837	-	-
DEBT PROCEEDS	-	1,960,590	2,037,443	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	1,080	-	-
TOTAL REVENUE	**$ 623**	**$ 1,960,590**	**$ 2,037,443**	**$ 135,188**	**$ 57,793**	**$ 2,782,479**	**$ 5,000**	**$ 2,290**
EXPENDITURES:								
OPERATION & MAINTENANCE	$ 13,797	$ 213,000	$ 50,000	$ -	$ -	$ 253,756	$ -	$ -
CAPITAL	7,000	1,420,000	1,732,500	-	-	701,174	5,000	-
DEBT SERVICE	-	-	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	490,034	-	-	-	-
TOTAL EXPENDITURES	**$ 20,797**	**$ 1,633,000**	**$ 1,782,500**	**$ 490,034**	**$ -**	**$ 954,930**	**$ 5,000**	**$ -**
FUND BALANCE ENDING	**$ 165,467**	**$ -**	**$ -**	**$ -**	**$ 154,926**	**$ 10,219,824**	**$ 5,652**	**$ -**

CAPITAL PROJECT FUNDS
SUMMARY
OPERATING BUDGET
FY 26

	PROPOSED BUDGET FY 26	APPROVED BUDGET FY 25	INCREASE (DECREASE)	ACTUAL FY 24
FUND BALANCE - BEGINNING	**$ 8,450,724**	**$ 17,321,281**	**$ (8,870,557)**	**$ 6,722,066**
REVENUE:				
TAXES	$ -	$ 200,000	$ (200,000)	$ -
INTER-GOVERNMENTAL	-	650,000	(650,000)	-
INVESTMENT EARNINGS	376,756	182,200	194,556	307,006
DONATIONS	5,000	5,000	-	68,500
INTERFUND TRANSFERS	2,600,537	2,465,585	134,952	14,197,208
DEBT PROCEEDS	3,998,033	3,442,500	555,533	1,710,593
MISCELLANEOUS	1,080	1,080	-	61,451
TOTAL REVENUE	**$ 6,981,406**	**$ 6,946,365**	**$ 35,041**	**$ 16,344,758**
EXPENDITURES:				
OPERATION & MAINTENANCE	$ 530,553	$ 70,362	$ 460,191	$ 448,460
CAPITAL	3,865,674	4,346,369	(480,695)	1,491,599
DEBT SERVICE	-	-	-	-
INTERFUND TRANSFERS	490,034	995,000	(504,966)	2,456
TOTAL EXPENDITURES	**$ 4,886,261**	**$ 5,411,731**	**$ (525,470)**	**$ 1,942,515**
FUND BALANCE ENDING	**$ 10,545,869**	**$ 18,855,915**	**$ (8,310,046)**	**$ 21,124,309**

URBAN RENEWAL PROPERTY ACQUISITION FUND
OPERATING BUDGET

FUND 4280

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 213,601**	**$ 205,729**	**$ 195,314**	**$ 198,111**	**$ 185,641**
REVENUE:					
TRANSFERS IN	$ -	$ -	$ -	$ -	$ -
INTEREST ON INVESTMENTS	455	1,514	$ 500	552	623
TOTAL REVENUE	**$ 455**	**$ 1,514**	**$ 500**	**$ 552**	**$ 623**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 8,327	$ 9,132	$ 13,381	$ 11,622	$ 13,797
LAND & IMPROVEMENTS	-	-	7,000	1,400	7,000
TOTAL EXPENDITURES	**$ 8,327**	**$ 9,132**	**$ 20,381**	**$ 13,022**	**$ 20,797**
FUND BALANCE ENDING	**$ 205,729**	**$ 198,111**	**$ 175,433**	**$ 185,641**	**$ 165,467**
LESS:					
RESTRICTED	205,729	198,111	175,433	185,641	165,467
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 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ (832,177)**	**$ 24,388**	**$ -**	**$ (420,733)**	**$ (327,590)**
REVENUE:					
INTEREST EARNINGS	$ 2,034	$ 8,756	$ -	$ 1,225	$ -
PRIVATE CONTRIBUTIONS	-	233,691	-	-	-
SALE OF BONDS	1,710,593	-	1,635,000	1,086,775	1,960,590
TRANSFERS IN	-	1,888	-	-	-
TOTAL REVENUE	**$ 1,712,627**	**$ 244,335**	**$ 1,635,000**	**$ 1,088,000**	**$ 1,960,590**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 32,641	$ -	$ -	$ -	$ -
BOND ISSUANCE COSTS	44,950	-	25,000	41,000	213,000
CONST-SIDEWALK BY CITY	771,282	689,132	1,610,000	953,857	1,420,000
TRANSFER OTHER FUNDS	7,189	324	-	-	-
TOTAL EXPENDITURES	**$ 856,062**	**$ 689,456**	**$ 1,635,000**	**$ 994,857**	**$ 1,633,000**
FUND BALANCE ENDING	**$ 24,388**	**$ (420,733)**	**$ -**	**$ (327,590)**	**$ -**
LESS:					
RESTRICTED	24,388	(420,733)	-	(327,590)	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

SPECIAL IMPROVEMENT DISTRICT FUNDS
OPERATING BUDGET

FUND 4500

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 345,979**	**$ 180,301**	**$ -**	**$ (22,709)**	**$ (254,943)**
REVENUE:					
INTEREST EARNINGS	$ 7,289	$ 2,405	$ -	$ 3,674	$ -
PRIVATE CONTRIBUTIONS	68,500	853,329	-	-	-
SALE OF BONDS	-	1,300,000	1,807,500	2,903,825	2,037,443
TOTAL REVENUE	**$ 75,789**	**$ 2,155,734**	**$ 1,807,500**	**$ 2,907,499**	**$ 2,037,443**
EXPENDITURES:					
BOND ISSUANCE COSTS	$ -	$ 23,000	$ 25,000	$ 47,321	$ 50,000
REFUNDS	18,694	-	-	-	-
CONST-ROADS/STREET/PARKING	220,317	2,033,906	1,782,500	3,092,412	1,732,500
TRANSFER OTHER FUNDS	2,456	301,838	-	-	-
TOTAL EXPENDITURES	**$ 241,467**	**$ 2,358,744**	**$ 1,807,500**	**$ 3,139,733**	**$ 1,782,500**
FUND BALANCE ENDING	**$ 180,301**	**$ (22,709)**	**$ -**	**$ (254,943)**	**$ -**
LESS:					
RESTRICTED	180,301	(22,709)	-	(254,943)	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY HALL CONSTRUCTION FUND
OPERATING BUDGET

FUND 4940

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE - BEGINNING	**$ 6,563,147**	**$ 15,285,456**	**$ (1,775,083)**	**$ 3,430,400**	**$ 354,846**
REVENUES:					
INVESTMENT EARNINGS	$ 146,200	$ 449,783	$ 30,000	$ 89,000	$ 135,188
TAXES	200,000	199,999	200,000	200,000	-
INTERGOVERNMENTAL	-	657,109	650,000	650,000	-
MISCELLANEOUS	144,279	75,239	-	85,914	-
TRANSFER OTHER FUNDS	11,725,000	-	100,000	653,959	-
ISSUE OF LOAN	-	-	-	575,000	-
GEN. OBLIGATION BONDS	-	9,767,559	-	-	-
TOTAL REVENUE	**$ 12,215,479**	**$ 11,149,689**	**$ 980,000**	**$ 2,253,873**	**$ 135,188**
EXPENDITURES:					
OPERATION & MAINTENANCE	$ -	$ 42,500	$ -	$ 278,000	$ -
BOND ISSUANCE COST	$ -	$ 80,000	$ -	$ 12,739	$ -
TRANSFERS OUT	$ -	$ -	$ 995,000		$ 490,034
CAPITAL OUTLAY	3,493,169	22,882,245	-	5,038,688	-
TOTAL EXPENDITURES	**$ 3,493,170**	**$ 23,004,745**	**$ 995,000**	**$ 5,329,427**	**$ 490,034**
FUND BALANCE - ENDING	**$ 15,285,456**	**$ 3,430,400**	**$ (1,790,083)**	**$ 354,846**	**$ -**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	15,285,456	3,430,400	(1,790,083)	354,846	-
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FACILITY CONSTRUCTION FUND BUDGET NARRATIVE

Estimated costs for relocation of City Hall and Justice Center.

Revenues:

Expenditures:

FIRE STATION CONSTRUCTION FUND
OPERATING BUDGET

FUND 4950

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE - BEGINNING	**$ 1,477,766**	**$ 448,135**	**$ -**	**$ 93,531**	**$ 97,133**
REVENUES:					
TRANSFER-P. SAFETY	$ -	$ -	$ -	$ -	$ -
TRANSFER-GEN FUND	500,000	-	-	-	-
TRANSFER-FACILITIES	-	-	-	-	53,700
INTEREST	18,501	19,518	11,000	4,000	4,093
TOTAL REVENUE	**$ 518,501**	**$ 19,518**	**$ 11,000**	**$ 4,000**	**$ 57,793**
EXPENDITURES:					
OPERATION & MAINTENAN	$ 2,603	$ -	$ -	$ 398	$ -
CAPITAL OUTLAY	680,529	374,122	-	-	-
TRANSFER OUT	865,000	-	-	-	-
TOTAL EXPENDITURES	**$ 1,548,132**	**$ 374,122**	**$ -**	**$ 398**	**$ -**
FUND BALANCE - ENDING	**$ 448,135**	**$ 93,531**	**$ 11,000**	**$ 97,133**	**$ 154,926**
LESS:					
RESTRICTED	448,135	93,531	15,000	97,133	154,926
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:

CAPITAL REPLACEMENT FUND
OPERATING BUDGET

FUND 6400 - 6410

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE - BEGINNING	**$ 6,919,192**	**$ 6,405,015**	**$ 6,718,273**	**$ 7,449,924**	**$ 8,392,275**
REVENUES:					
TRANSFERS IN	$ 2,472,208	$ 2,211,384	$ 2,365,585	$ 2,208,884	$ 2,546,837
INTEREST EARNINGS	149,653	317,734	137,700	200,000	234,562
REFUNDS/REIMBURSEMENTS	32,456	-	1,080	-	1,080
SALE OF EQUIPMENT	28,995	12,025	-	-	-
TOTAL REVENUE	**$ 2,683,312**	**$ 2,541,143**	**$ 2,504,365**	**$ 2,408,884**	**$ 2,782,479**
EXPENDITURES:					
CHARGE FOR SERVICES	$ 2,616	$ 6,182	$ 6,981	$ 6,984	$ 4,881
TECHNOLOGY EQUIPMENT	500,000	-	-	-	-
CAPITAL-TECHNOLOGY EQUIP	341,232	6,815	-	-	248,875
CAPITAL	2,353,641	1,483,237	941,869	1,459,549	701,174
TOTAL EXPENDITURES	**$ 3,197,489**	**$ 1,496,234**	**$ 948,850**	**$ 1,466,533**	**$ 954,930**
FUND BALANCE - ENDING	**$ 6,405,015**	**$ 7,449,924**	**$ 8,273,788**	**$ 8,392,275**	**$ 10,219,824**
LESS:					
COMMITTED	6,405,015	7,449,924	8,273,788	8,392,275	10,219,824
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CAPITAL REPLACEMENT FUND BUDGET NARRATIVE

This fund is used for equipment replacement for all governmental fund departments. The equipment budgeted in FY 2026 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 2026 in the amount of $950,049. Within that total, anticipated expenditures from the Public Safety Technology Equip Replacement Fund are $248,875 for the Police Dept.

DOG PARK CONSTRUCTION FUND
OPERATING BUDGET

FUND 4990

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE - BEGINNING	**$ 4,979**	**$ 5,090**	**$ 5,230**	**$ 5,352**	**$ 5,652**
REVENUES:					
LOCAL CONTRIBUTIONS	$ -	$ -	$ 5,000	$ -	$ 5,000
INTEREST	111	262	-	300	-
TOTAL REVENUE	**$ 111**	**$ 262**	**$ 5,000**	**$ 300**	**$ 5,000**
EXPENDITURES:					
COST ALLOCATION CHARGE	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	-	-	5,000	-	5,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 5,000**	**$ -**	**$ 5,000**
FUND BALANCE - ENDING	**$ 5,090**	**$ 5,352**	**$ 5,230**	**$ 5,652**	**$ 5,652**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	5,090	5,352	5,230	5,652	5,652
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
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 26 are $5,000.

Expenditures

Estimated Dog Park expenditures for FY 26 are $5,000.

PARK CONSTRUCTION FUND
OPERATING BUDGET

FUND 4240

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE - BEGINNING	**$ 70,492**	**$ 71,756**	**$ 73,656**	**$ 75,216**	**$ (2,290)**
REVENUES:					
INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -
CONTRIBUTIONS-DONATIONS	-	-	-	-	-
INTEREST EARNINGS	1,264	3,460	3,000	210	2,290
TOTAL REVENUE	**$ 1,264**	**$ 3,460**	**$ 3,000**	**$ 210**	**$ 2,290**
EXPENDITURES:					
OPERATIONS & MAINT	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	-	-	-	77,716	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 77,716**	**$ -**
FUND BALANCE - ENDING	**$ 71,756**	**$ 75,216**	**$ 76,656**	**$ (2,290)**	**$ -**
LESS:					
RESTRICTED	71,756	75,216	76,656	(2,290)	-
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 2026.

Expenditures

Expenses for trail and sidewalk development at the Centennial Pk Dog Park have been rebudgeted from FY24 and are likely to be completed during FY25.

Enterprise Funds

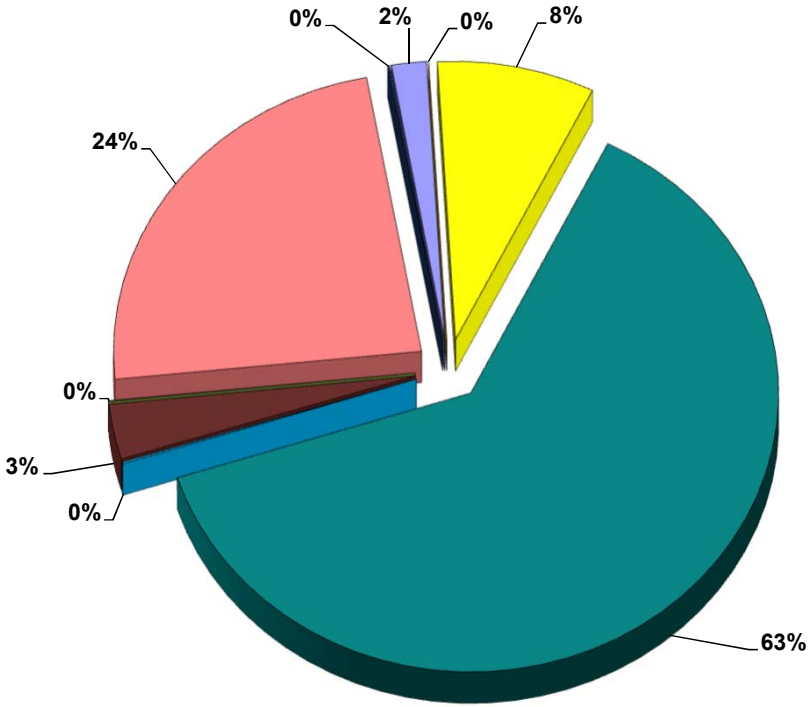
ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the government's council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes. The City's enterprise funds and their purposes are:

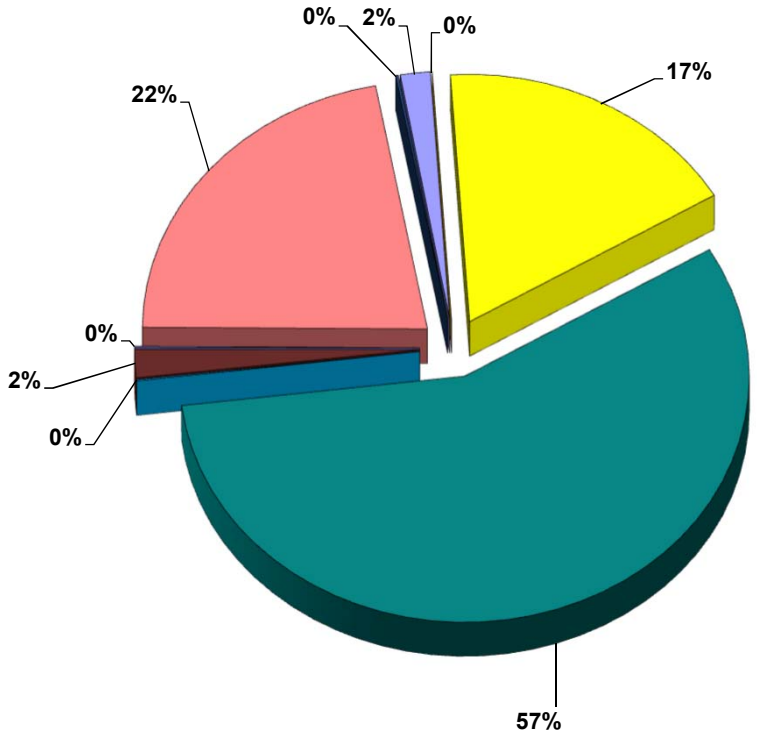
- The **Water Fund** accounts for the operations of the City water system.
- The **Wastewater Fund** accounts for the operations of the City wastewater system.
- The **Parking Fund** accounts for the operations of the City parking operation.
- The **Solid Waste Fund** accounts for the operations of the City garbage collection and landfill activities.
- The **Airport Fund** accounts for the Billings Logan International Airport operations and for all the resources received and used for acquisition and development of airport capital improvements and equipment.
- The **Transit Fund** accounts for the operations of the City public transportation system.

Enterprise Funds
Summary of Revenues

FY 26		FY 25
$ 3,101,281	TAXES	$ 3,097,247
-	SPECIAL ASSESSMENTS	-
13,946,687	INTER-GOVERNMENTAL	31,910,959
105,716,708	CHARGES FOR SERVICE	103,132,287
179,000	FINES & FORFEITS	147,500
5,385,763	INVESTMENT EARNINGS	3,369,000
45,947	INTERFUND TRANSFERS	139,542
40,000,000	DEBT PROCEEDS	40,000,000
146,640	MISCELLANEOUS	259,179
$ 168,522,026	TOTAL	$ 182,055,714



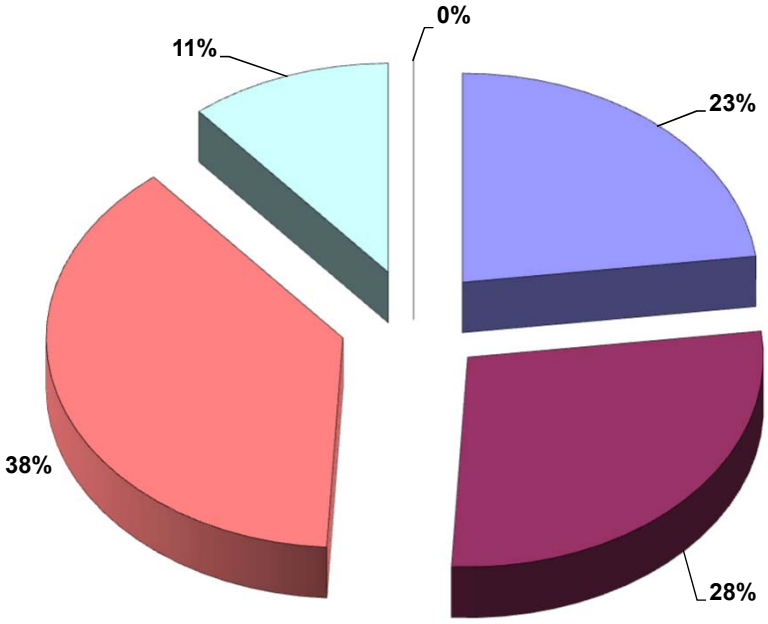
Fiscal Year 2026



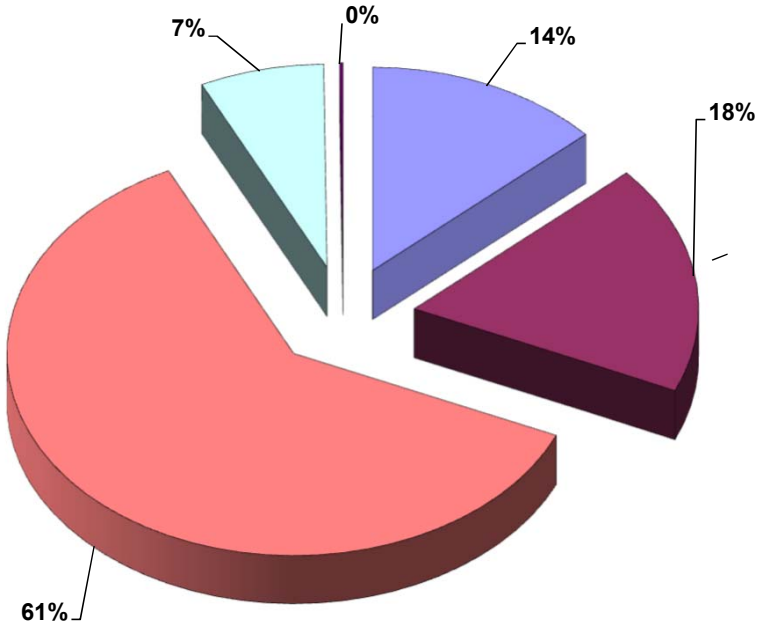
Fiscal Year 2025

Enterprise Funds
Summary of Expenses

FY 26		FY 25
$ 32,760,344	PERSONAL SERVICES	$ 29,683,644
39,671,560	OPERATION & MAINTENANCE	40,660,239
54,272,783	CAPITAL	136,262,641
15,690,581	DEBT SERVICE	15,606,059
-	INTERFUND TRANSFERS	410,000
$ 142,395,268	TOTAL	$ 222,622,583



Fiscal Year 2026



Fiscal Year 2025

ENTERPRISE FUNDS
SUMMARY
OPERATING BUDGET
FY 26

	WATER	WASTE-WATER	PARKING	SOLID WASTE	AIRPORT	TRANSIT
WORKING CAPITAL -BEGINNING	**$ (13,009,381)**	**$ 14,934,719**	**$ 2,141,161**	**$ 10,099,148**	**$ 25,323,071**	**$ 6,659,981**
REVENUE:						
TAXES	$ -	$ -	$ -	$ -	$ -	$ 3,101,281
LICENSES & PERMITS	-	-	7,050	-	-	-
INTER-GOVERNMENTAL	-	-	-	-	7,628,480	6,318,207
CHARGES FOR SERVICE	34,772,000	26,392,600	2,242,155	24,374,000	17,044,853	891,100
FINES & FORFEITS	-	-	179,000	-	-	-
INVESTMENT EARNINGS	3,306,500	620,000	67,553	508,000	642,276	241,434
INTERFUND TRANSFERS	-	-	45,947	-	-	-
DEBT PROCEEDS	40,000,000	-	-		-	-
MISCELLANEOUS	15,000	-	-	-	84,940	46,700
TOTAL REVENUE	**$ 78,093,500**	**$ 27,012,600**	**$ 2,541,705**	**$ 24,882,000**	**$ 25,400,549**	**$ 10,598,722**
EXPENSES:						
PERSONAL SERVICES	$ 5,719,605	$ 5,233,077	$ 787,248	$ 8,732,248	$ 6,048,829	$ 6,239,337
OPERATION & MAINTENANCE	14,142,854	7,686,580	1,084,101	10,172,284	4,643,925	1,941,816
CAPITAL	10,269,376	11,591,549	301,700	7,153,000	22,025,208	2,931,950
DEBT SERVICE	7,997,133	5,331,000	255,783	1,565,000	541,665	-
INTERFUND TRANSFERS	-	-	-	-	-	-
TOTAL EXPENSES	**$ 38,128,968**	**$ 29,842,206**	**$ 2,428,832**	**$ 27,622,532**	**$ 33,259,627**	**$ 11,113,103**
WORKING CAPITAL NOT BUDGETED						
WORKING CAPITAL - ENDING	**$ 26,955,151**	**$ 12,105,113**	**$ 2,254,034**	**$ 7,358,616**	**$ 17,463,993**	**$ 6,145,600**
LESS OPERATING RESERVE	**5,321,000**	**2,297,000**	**300,000**	**4,159,000**	**1,700,000**	**1,300,000**
LESS BOND/LOAN RESERVE REQUIREMENTS	**1,385,000**	**1,445,000**	**-**	**-**	**2,425,000**	**-**
AVAILABLE WORKING CAPITAL	**$ 20,249,151**	**$ 8,363,113**	**$ 1,954,034**	**$ 3,199,616**	**$ 13,338,993**	**$ 4,845,600**

ENTERPRISE FUNDS
SUMMARY
OPERATING BUDGET
FY 26

	PROPOSED BUDGET FY 26	APPROVED BUDGET FY 25	INCREASE (DECREASE)	ACTUAL FY 23
WORKING CAPITAL -BEGINNING	**$ 46,148,699**	**$ 128,216,864**	**$ (82,068,165)**	**$ 30,568,505**
REVENUE:				
TAXES	$ 3,101,281	$ 3,097,247	$ 4,034	$ -
LICENSES & PERMITS	7,050	15,500	(8,450)	-
INTER-GOVERNMENTAL	13,946,687	31,910,959	(17,964,272)	-
CHARGES FOR SERVICE	105,716,708	103,132,287	2,584,421	24,424,106
FINES & FORFEITS	179,000	147,500	31,500	-
INVESTMENT EARNINGS	5,385,763	3,369,000	2,016,763	1,506,485
INTERFUND TRANSFERS	45,947	139,542	(93,595)	19,009
DEBT PROCEEDS	40,000,000	40,000,000	-	-
MISCELLANEOUS	146,640	259,179	(112,539)	479,297
TOTAL REVENUE	**$ 168,529,076**	**$ 182,071,214**	**$ (13,542,138)**	**$ 26,447,204**
EXPENSES:				
PERSONAL SERVICES	$ 32,760,344	$ 29,683,644	$ 3,076,700	$ 4,790,578
OPERATION & MAINTENANCE	39,671,560	40,660,239	(988,679)	7,019,852
CAPITAL	54,272,783	136,262,641	(81,989,858)	14,423,146
DEBT SERVICE	15,690,581	15,606,059	84,522	1,904,313
INTERFUND TRANSFERS	-	410,000	(410,000)	-
TOTAL EXPENSES	**$ 142,395,268**	**$ 222,622,583**	**$ (80,227,315)**	**$ 28,137,889**
WORKING CAPITAL NOT BUDGETED				(3,034,541)
WORKING CAPITAL - ENDING	**$ 72,282,507**	**$ 87,665,495**	**$ (15,382,988)**	**$ 25,843,279**
LESS OPERATING RESERVE	**15,077,000**	**15,020,000**	**57,000**	**2,180,000**
LESS BOND/LOAN RESERVE REQUIREMENTS	**5,255,000**	**5,255,000**	**-**	**1,444,526**
AVAILABLE WORKING CAPITAL	**$ 51,950,507**	**$ 67,390,495**	**$ (15,439,988)**	**$ 22,218,753**

WATER FUND
OPERATING BUDGET

FUNDS 5020-5090,4160,8700

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL - BEGINNING	**$ 53,126,848**	**$ 61,987,139**	**$ 62,571,001**	**$ 136,177,471**	**$ (13,009,381)**
REVENUES:					
WATER SALES	$ 28,697,524	$ 30,333,561	$ 32,201,000	$ 30,319,000	$ 31,897,000
FIRE HYDRANT CHARGES	510,878	536,065	515,000	540,000	520,000
WATER SERVICE LINE INS.	459,250	451,684	465,000	477,000	480,000
OTHER CHARGES FOR SERV.	423,064	420,392	435,000	349,300	410,000
LATE PAYMENT CHARGES	37,133	40,716	40,000	20,000	40,000
SYSTEM DEVELOPMENT FEE	1,643,560	1,309,023	1,400,000	1,400,000	1,400,000
CONTRIBUTIONS	-	5,488	-	-	-
STATE FEE	63,671	63,329	65,000	63,940	65,000
DEBT PROCEEDS	-	-	40,000,000	-	40,000,000
ARPA FEMA GRANTS	5,537,977	5,909,005	13,832,473	10,024,116	-
MISCELLANEOUS	13,769	881,948	15,000	554,008	15,000
TRANSFERS IN	-	48,774	-	5,000	-
SALE OF EQUIPMENT/LAND	-	1,650	-	-	-
INTEREST ON INVESTMENTS	1,237,671	6,439,118	1,638,000	4,254,570	3,266,500
TOTAL REVENUE	**$ 38,624,497**	**$ 46,440,753**	**$ 90,606,473**	**$ 48,006,934**	**$ 78,093,500**
EXPENSES:					
ADMINISTRATION	$ 2,520,954	$ 2,508,317	$ 3,527,273	$ 3,335,208	$ 3,229,112
FISCAL SERVICES	2,005,370	2,099,440	298,055	297,793	294,946
TREATMENT PLANT	7,208,968	6,595,543	10,999,343	7,724,916	10,920,211
DISTRIB/COLLECT/METERS	3,002,405	2,728,015	4,764,966	4,769,900	5,068,190
CAPITAL	13,363,256	25,312,868	93,983,050	174,289,262	10,269,376
WATER SERVCE INS. PROG	468,016	357,828	350,000	442,585	350,000
INTRA-FUND TRANSFERS	144	-	-	-	-
BOND PRINCIPAL	-	-	4,120,000	2,695,000	3,195,000
BOND INTEREST	443,805	3,658,062	3,676,000	3,639,122	4,802,133
TOTAL EXPENSES	**$ 29,012,918**	**$ 43,260,073**	**$ 121,718,687**	**$ 197,193,786**	**$ 38,128,968**
W.C. CHANGES NOT BUDGETED	(751,288)	71,009,652	-	-	-
WORKING CAPITAL - ENDING	**$ 61,987,139**	**$ 136,177,471**	**$ 31,458,787**	**$ (13,009,381)**	**$ 26,955,151**
LESS OPERATING RESERVE	**4,020,000**	**4,020,000**	**5,400,000**	**4,020,000**	**-**
LESS SRF LOAN RESERVE	**1,386,571**	**1,386,571**	**1,385,000**	**1,385,000**	**1,385,000**
AVAILABLE WORKING CAPITAL	**$ 56,580,568**	**$ 130,770,900**	**$ 24,673,787**	**$ (18,414,381)**	**$ 25,570,151**

WATER FUND

FUNDS 5020-5090,4160,8700 **OPERATING BUDGET**

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 5,135,579	$ 4,743,467	$ 5,233,906	$ 5,111,913	$ 5,719,605
OPERATIONS AND MAINTENANCE	10,070,278	9,825,978	14,705,731	11,456,989	14,142,854
CAPITAL	13,363,256	25,312,868	93,983,050	174,289,262	10,269,376
DEBT SERVICE	443,805	3,377,760	7,796,000	6,335,622	7,997,133
TOTAL EXPENSES	**$ 29,012,918**	**$ 43,260,073**	**$ 121,718,687**	**$ 197,193,786**	**$ 38,128,968**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	PROPOSED FY 26
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
COMMERCIAL & METER SUPT	-	-	-	-
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 II	-	-	-	-
ENGINEERING INSPECTOR II	1.2	1.2	1.0	-
ENVIRONMENTAL ENGINEER	-	-	-	-
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**

WASTEWATER FUND
OPERATING BUDGET

FUNDS 5120,5130,5170-5190,4210

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL - BEGINNING	**$ 27,143,989**	**$ 30,568,505**	**$ 17,735,796**	**$ 25,859,725**	**$ 14,934,719**
REVENUES:					
WASTEWATER CHARGES	$ 21,022,316	$ 22,454,189	$ 24,528,600	$ 23,973,300	$ 24,222,600
PERMITS	50,825	47,610	55,000	55,000	57,000
OTHER CHARGES FOR SERV.	321,805	328,202	375,000	370,000	396,000
WHOLESALE SURCHARGE	89,528	93,833	115,000	110,000	162,000
LATE PAYMENT CHARGES	42,988	44,576	45,000	20,000	45,000
SYSTEM DEVELOPMENT FEE	2,040,706	1,432,568	1,500,000	1,500,000	1,500,000
STATE FEE	44,434	23,128	55,000	45,000	55,000
CONTRIBUTIONS/DONATIONS	-	18,307	-	-	-
SPECIAL ASSESSMENTS	-	16,446	-	-	-
ARPA GRANT	5,838	-	-	-	-
ARMY CORPS OF ENGINEERS GR	1,800,000	200,000	-	-	-
MISCELLANEOUS	9,129	266,247	-	8,188	-
SALE OF EQUIPMENT	-	13,050	-	-	-
TRANSFERS IN-OTHER FUNDS	-	19,009		-	
INTEREST ON INVESTMENTS	653,519	1,506,485	460,000	801,051	575,000
TOTAL REVENUE	**$ 26,081,088**	**$ 26,463,650**	**$ 27,133,600**	**$ 26,882,539**	**$ 27,012,600**
EXPENSES:					
ADMINISTRATION	$ 1,711,790	$ 1,898,254	$ 2,569,378	$ 2,451,815	$ 2,460,864
FISCAL SERVICES	228,404	409,250	79,168	94,856	78,681
TREATMENT PLANT	6,560,451	6,863,746	7,100,247	7,379,633	7,265,849
COLLECTION SYSTEM	1,915,647	2,226,195	2,262,729	2,331,790	2,524,349
ENVIRONMENTAL AFFAIRS	414,712	412,985	532,558	477,268	589,914
REPLACEMENT EXPEND.	8,330,134	14,423,146	14,534,740	19,593,183	11,591,549
TRANSFERS OUT	-	-	-	-	-
BOND PRINCIPAL	-	-	3,265,000	3,265,000	3,265,000
BOND INTEREST	2,025,353	1,904,313	2,066,000	2,214,000	2,066,000
TOTAL EXPENSES	**$ 21,186,491**	**$ 28,137,889**	**$ 32,409,820**	**$ 37,807,545**	**$ 29,842,206**
W.C. CHANGES NOT BUDGETED	(1,470,081)	(3,034,541)	-	-	-
WORKING CAPITAL - ENDING	**$ 30,568,505**	**$ 25,859,725**	**$ 12,459,576**	**$ 14,934,719**	**$ 12,105,113**
LESS OPERATING RESERVE	**2,180,000**	**2,180,000**	**2,260,000**	**1,800,000**	**2,325,800**
LESS SRF LOAN RESERVE	**1,444,526**	**1,444,526**	**1,445,000**	**1,445,000**	**1,445,000**
AVAILABLE WORKING CAPITAL	**$ 26,943,979**	**$ 22,235,199**	**$ 8,754,576**	**$ 11,689,719**	**$ 8,334,313**

WASTEWATER FUND
OPERATING BUDGET

FUND 5120,5130,5170-5190,4210

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 4,360,530	$ 4,790,578	$ 4,728,145	$ 4,723,408	$ 5,233,077
OPERATIONS AND MAINTENANCE	6,470,474	7,019,852	7,815,935	8,011,954	7,686,580
CAPITAL	8,330,134	14,423,146	14,534,740	19,593,183	11,591,549
DEBT SERVICE	2,025,353	1,904,313	5,331,000	5,479,000	5,331,000
			-		-
TOTAL EXPENSES	**$ 21,186,491**	**$ 28,137,889**	**$ 32,409,820**	**$ 37,807,545**	**$ 29,842,206**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	PROPOSED FY 25
INVENTORY COORDINATOR	0.25	0.25	0.25	0.3
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 lll	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**

PARKING FUND
OPERATING BUDGET

FUND 5210

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL - BEGINNING	**$ 566,558**	**$ 1,042,342**	**$ 1,627,232**	**$ 1,729,161**	**$ 2,141,161**
REVENUES:					
PARKING METER INCOME	$ 497,995	$ 535,193	$ 591,850	$ 547,849	$ 526,300
VIOLATIONS	147,372	117,401	147,500	171,849	179,000
SURFACE LOTS	40,687	43,057	44,875	37,600	-
PARK 1 - GARAGE	267,843	298,932	306,370	333,000	348,500
PARK 1 - STORE RENTAL	61,077	60,582	60,800	-	-
PARK 2	661,940	710,945	716,525	745,000	775,215
PARK 3	305,965	314,795	331,900	290,000	310,140
EMPIRE PARKING GARAGE	260,505	271,630	287,700	268,000	282,000
INVESTMENT EARNINGS	24,688	79,436	30,000	74,000	67,553
VEHICLE PERMITS	17,252	28,429	15,500	6,300	7,050
TIF TRANSFER	130,000	130,000	139,542	139,542	45,947
TRANSFER IN	-	4,000	-	2,300	-
MISC. REVENUE	10,263	2,416	-	2,560	-
TOTAL REVENUE	**$ 2,425,587**	**$ 2,596,816**	**$ 2,672,562**	**$ 2,618,000**	**$ 2,541,705**

	ACTUAL FY 23	ACTUAL FY 24	APPROVED FY 25	ESTIMATE FY 25	PROPOSED FY 26
EXPENSES:					
ADMINISTRATION	$ 255,171	$ 256,590	$ 290,988	$ 290,000	$ 298,136
ENFORCEMENT	257,265	292,540	312,677	289,000	285,706
METER COLLECT. & MAINT.	234,413	192,134	280,103	311,000	281,530
SURFACE LOTS	26,912	14,015	28,220	27,000	-
PARK 1 - GARAGE	168,183	162,869	210,838	174,000	205,032
PARK 1 - STORE RENTAL	19,892	24,769	19,765	-	-
PARK 2	310,524	233,816	294,747	254,000	303,089
PARK 3	171,948	142,817	164,796	164,000	335,072
EMPIRE PARKING GARAGE	144,111	162,150	200,333	160,000	162,785
DEBT SERVICE-PRINCIPAL	-	-	185,070	-	193,407
DEBT SERVICE-INTEREST	81,684	69,288	70,713	57,000	62,376
CONSTRUCTION & CAPITAL	86,587	113,472	207,720	480,000	301,700
TOTAL EXPENSES	**$ 1,756,690**	**$ 1,664,460**	**$ 2,265,970**	**$ 2,206,000**	**$ 2,428,833**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
WORKING CAP. CHANGES NOT BUDGETEI	(193,113)	(245,537)	$ -	-	-
WORKING CAPITAL - ENDING	**$ 1,042,342**	**$ 1,729,161**	**$ 2,033,824**	**$ 2,141,161**	**$ 2,254,033**
LESS OPERATING RESERVE	**254,147**	**237,072**	**290,000**	**266,132**	**301,021**
LESS GARAGE CAPITAL RESERVE	**-**	**-**	**-**	**-**	**-**
AVAILABLE WORKING CAPITAL	**$ 788,195**	**$ 1,492,089**	**$ 1,743,824**	**$ 1,875,029**	**$ 1,953,012**

SOLID WASTE FUND
OPERATING BUDGET

FUNDS 5410,5420,5440,5450

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL - BEGINNING	**$ 17,963,506**	**$ 17,824,881**	**$ 10,189,268**	**$ 15,261,563**	**$ 10,099,148**
REVENUES:					
GARBAGE COLLECTION-RES	$ 6,329,044	$ 6,711,095	$ 7,488,000	$ 7,400,000	$ 7,696,000
GARBAGE COLLECTION-COMM	5,107,667	5,451,907	6,240,000	6,200,000	6,448,000
CONATINER SALES	-	-	-	-	-
COLLECTION-BILLED	1,561,928	1,822,011	1,838,000	1,805,000	1,877,000
LANDFILL CHARGES	6,840,635	7,537,745	7,985,000	7,922,000	8,203,000
MISC CHARGE FOR SERVICES	140,959	170,673	134,000	162,785	150,000
SURCHARGES	56	3,473	-	-	-
SPECIAL ASSESSMENTS	-	4,874	-	97	-
INTEREST ON INVSTMNT/LOANS	420,107	1,008,328	497,000	700,550	508,000
SALE OF SURPLUS EQUIP/LAND	-	-	-	-	-
TRANSFERS IN	-	59,042	-	-	-
REFUNDS/REIMBURSEMENTS	2,260,572	-	-	-	-
TOTAL REVENUE	**$ 22,660,968**	**$ 22,769,148**	**$ 24,182,000**	**$ 24,190,432**	**$ 24,882,000**
EXPENSES:					
ADMINISTRATION	$ 2,737,471	$ 2,098,647	$ 2,457,790	$ 2,464,744	$ 2,554,463
TRANSFER OUT-FACILITIES	-	143,743	410,000	425,595	-
COLLECTION	9,713,539	11,602,176	14,820,136	18,164,643	15,432,281
LANDFILL	10,534,565	11,421,152	9,955,971	8,297,865	9,635,788
TOTAL EXPENSES	**$ 22,985,575**	**$ 25,265,718**	**$ 27,643,897**	**$ 29,352,847**	**$ 27,622,532**
WORKING CAP. CHANGES NOT BUDGETED	185,982	(66,748)	-	-	-
WORKING CAPITAL - ENDING	**$ 17,824,881**	**$ 15,261,563**	**$ 6,727,371**	**$ 10,099,148**	**$ 7,358,616**
LESS OPERATING RESERVE	**5,260,000**	**5,260,000**	**4,070,000**	**3,445,781**	**4,247,000** *
LESS DEBT RESERVE	**-**	**-**	**-**	**-**	**-**
AVAILABLE WORKING CAPITAL	**$ 12,564,881**	**$ 10,001,563**	**$ 2,657,371**	**$ 6,653,367**	**$ 3,111,616**

**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%.*

SOLID WASTE FUND
OPERATING BUDGET

FUNDS 5410,5420,5440,5450

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 6,686,003	$ 7,733,816	$ 7,551,689	$ 8,018,943	$ 8,732,248
OPERATIONS AND MAINTENANCE	12,268,305	8,766,724	10,552,208	11,714,234	10,172,284
CAPITAL	3,201,783	7,943,416	7,565,000	7,629,075	7,153,000
DEBT SERVICE	684,269	643,519	1,565,000	1,565,000	1,565,000
TRANSFERS	1,472	178,243	410,000	425,595	-
		-			
TOTAL EXPENSES	**$ 22,841,832**	**$ 25,265,718**	**$ 27,643,897**	**$ 29,352,847**	**$ 27,622,532**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	PROPOSED FY 26
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	-	-	-	-
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	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**

AIRPORT FUND
OPERATING BUDGET

FUNDS 5600-5690 & 4050-4090

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL - BEGINNING	**$ 23,446,631**	**$ 23,446,631**	**$ 30,124,481**	**$ 26,846,486**	**$ 25,323,071**
REVENUES:					
CHARGE FOR SERVICES	$ 10,646,186	$ 12,511,636	$ 12,484,424	$ 12,000,000	$ 14,349,853
FEDERAL/STATE GRANT REVENUE	10,620,450	11,771,050	11,997,425	10,000,000	7,628,480
PFC REVENUE	1,625,377	1,772,110	1,400,000	1,300,000	1,875,000
CFC REVENUE	723,405	790,506	750,000	870,000	820,000
INVESTMENT INTEREST	609,231	1,525,182	520,000	900,000	642,276
SALE OF EQUIPMENT/LAND	-	-	-	-	-
CARES GRANT	-	-	1,600,000	-	-
BOND REVENUE	-	-	-	-	-
REFUNDS/REIMBURSEMENTS	65,684	100,035	228,480	85,000	84,940
TOTAL REVENUE	**$ 24,290,333**	**$ 28,470,519**	**$ 28,980,329**	**$ 25,155,000**	**$ 25,400,549**
EXPENSES:					
ADMINISTRATION	$ 1,911,432	$ 1,950,674	$ 2,806,578	$ 2,214,074	$ 2,837,071
BUILDING MAINTENANCE	2,088,589	2,195,992	2,377,434	2,318,729	2,607,707
AIRFIELD MAINTENANCE	1,618,820	1,658,414	1,613,226	1,426,132	1,748,170
AIRPORT POLICE	1,024,577	1,027,874	1,155,860	1,169,146	1,250,068
AIRCRAFT RESCUE FIREFIGHTING	1,169,386	1,245,793	1,378,125	1,418,819	1,383,370
BUSINESS PARK	190,905	177,959	247,986	165,802	352,056
CAR RENTAL FUELING	406,428	393,021	336,664	342,570	332,841
CAR WASH FACILITY O&M	166,358	208,676	216,889	220,178	181,471
AIRPORT AIP GRANT PROJECTS	10,222,610	14,089,416	12,275,000	9,043,965	18,422,186
AIRPORT PFC PROJECTS	-	-	5,108,333	6,500,000	2,000,000
AIRPORT CFC PROJECTS	-	-	-	-	-
CAPITAL OUTLAY	1,441,626	472,725	1,819,798	1,200,000	1,603,022
TRANSFERS OUT	1,728	-	-	-	-
DEBT SERVICE-PRINCIPAL	-	-	346,682	347,000	423,365
DEBT SERVICE-INTEREST	114,700	120,683	311,594	312,000	118,300
TOTAL EXPENSES	**$ 20,357,159**	**$ 23,541,227**	**$ 29,994,169**	**$ 26,678,415**	**$ 33,259,627**
WORKING CAPITAL CHANGES NOT BUDGETED:	(3,933,174)	(1,529,437)	-	-	-
WORKING CAPITAL - ENDING	**$ 23,446,631**	**$ 26,846,486**	**$ 29,110,641**	**$ 25,323,071**	**$ 17,463,993**
LESS OPERATING RESERVE	**1,480,000**	**1,480,000**	**1,700,000**	**1,700,000**	**1,818,000**
LESS REVENUE BOND RESERVE	**2,425,000**	**2,425,000**	**2,425,000**	**2,425,000**	**2,425,000**
AVAILABLE WORKING CAPITAL	**$ 19,541,631**	**$ 22,941,486**	**$ 24,985,641**	**$ 21,198,071**	**$ 13,220,993**

TRANSIT FUND
OPERATING BUDGET

FUNDS 5710,5720,4110,4120,2040

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL - BEGINNING	**$ 6,250,919**	**$ 6,888,083**	**$ 5,969,086**	**$ 8,714,847**	**$ 6,659,981**
REVENUES:					
STATE AND FEDERAL GRANTS	$ 3,238,827	$ 5,029,146	$ 3,877,640	$ 4,063,850	$ 3,546,254
FTA CAPITAL GRANT	841,336	2,822,360	251,400	8,008,528	2,409,742
TAX REVENUE	2,567,659	2,648,844	3,097,247	3,065,234	3,101,281
INTER GOVERNMENTAL	517,716	335,866	352,021	352,021	362,211
OPERATING REVENUES	775,117	818,338	763,243	846,723	891,100
INTEREST ON INVESTMENTS	117,588	315,857	139,000	140,860	241,434
MISCELLANEOUS	28,148	23,277	10,050	35,843	10,050
SALE SURPLUS EQUIP	45,978	2,549	5,649	18,460	36,650
TOTAL REVENUE	**$ 8,132,369**	**$ 11,996,237**	**$ 8,496,250**	**$ 16,531,519**	**$ 10,598,722**
EXPENSES:					
ADMINISTRATION	$ 889,205	$ 1,583,150	$ 848,112	$ 835,534	$ 911,758
OPERATIONS/DRIVERS	2,674,084	3,067,485	3,508,304	3,561,955	3,831,532
OPERATIONS/NON-DRIVERS	505,013	451,254	572,205	614,578	575,749
MAINTENANCE	1,129,703	1,164,217	1,296,489	1,314,747	1,342,619
MARKETING	56,591	117,650	158,809	121,344	141,041
PARATRANSIT	974,302	1,181,885	1,395,821	1,288,001	1,326,981
DOWNTOWN TRANSFER CNTR	32,496	42,886	41,300	54,456	51,473
CAPITAL-LOCAL	9,306	-	50,000	77,434	-
CAPITAL - FEDERAL	1,429,215	3,455,639	719,000	10,718,336	2,931,950
O & M - LOCAL	-	-	-	-	-
TOTAL EXPENSES	**$ 7,699,915**	**$ 11,064,166**	**$ 8,590,040**	**$ 18,586,385**	**$ 11,113,103**
WORKING CAP. CHANGES NOT BUDGETED	204,710	894,693	-	-	-
WORKING CAPITAL - ENDING	**$ 6,888,083**	**$ 8,714,847**	**$ 5,875,296**	**$ 6,659,981**	**$ 6,145,600**
LESS OPERATING RESERVE	**1,000,000**	**1,000,000**	**1,300,000**	**1,046,000**	**1,384,117**
AVAILABLE WORKING CAPITAL	**$ 5,888,083**	**$ 7,714,847**	**$ 4,575,296**	**$ 5,613,981**	**$ 4,761,483**

Internal Service Funds

INTERNAL SERVICE FUNDS

The internal service fund accounts for activities and services performed for other organizational units within the City. Charges to other City Departments are made on a cost-reimbursement basis to support these activities. The City's internal service funds and their purposes are:

- The **Fleet Services Fund** provides for the maintenance and repair of vehicles used in the operation of City services.

- The **Central Services Fund** provides postage and copying service used in the operation of City services.

- The **Information Technology Fund** provides the City with 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 **City Health Benefits Fund** accounts for amounts received for use in paying health costs of City employees. Those health care costs are paid directly from this fund.

- The **Central Telephone Services Fund** provides for the maintenance and operation of the city-wide telephone system.

- The **Radio Communications Fund** provides for the maintenance and operation of the city-wide radio system.

- The **Property Insurance Fund** purchases liability insurance from MMIA and property insurance from a third party provider for the City and provides for the cost of claims, deductibles, and equipment damages.

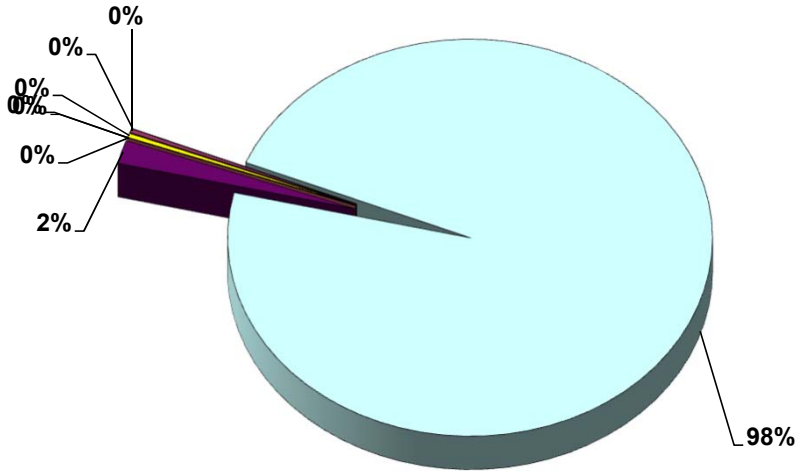
- The **Facilities Management Fund** provides operating and maintenance services to the City Hall and Billings Operations Center buildings and provides project management, project specifications, and/or advice to all City departments by request.

- The **Public Works Administration Fund** provides administration services to the Public Works operational divisions.

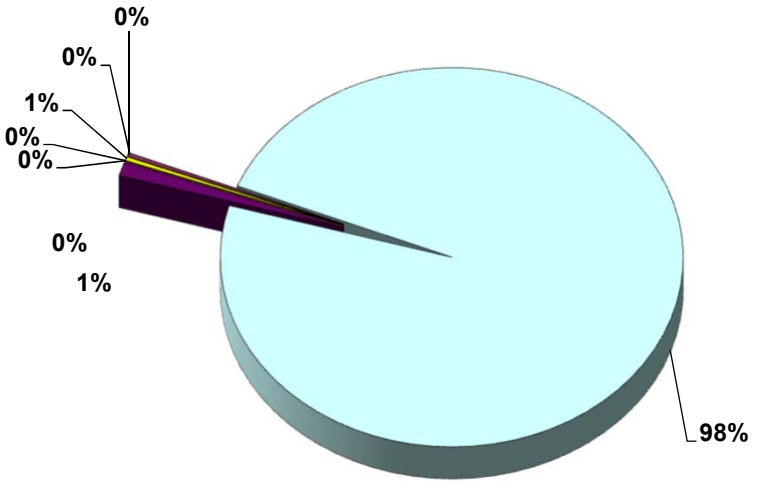
- The **Public Works Engineering Fund** provides engineering services to the Public Works projects.

Internal Service Fund
Summary of Revenues

FY 26		FY 25
$ 125,000	SPECIAL ASSESSMENTS	$ 120,000
113,000	LICENSES AND PERMITS	100,000
-	INTER-GOVERNMENTAL	-
36,280,470	CHARGES FOR SERVICE	37,484,293
706,319	INVESTMENT EARNINGS	440,500
-	INTERFUND TRANSFERS	-
-	MISCELLANEOUS	-
$ 37,224,789	TOTAL	$ 38,144,793



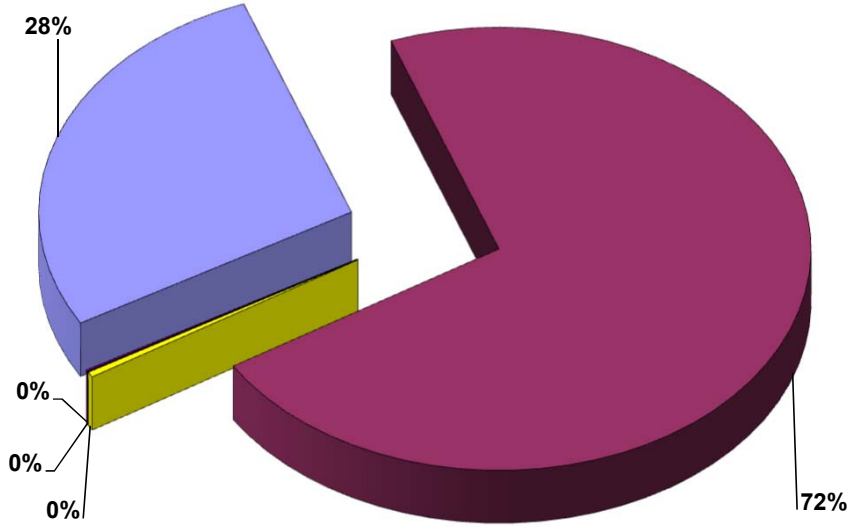
Fiscal Year 2026



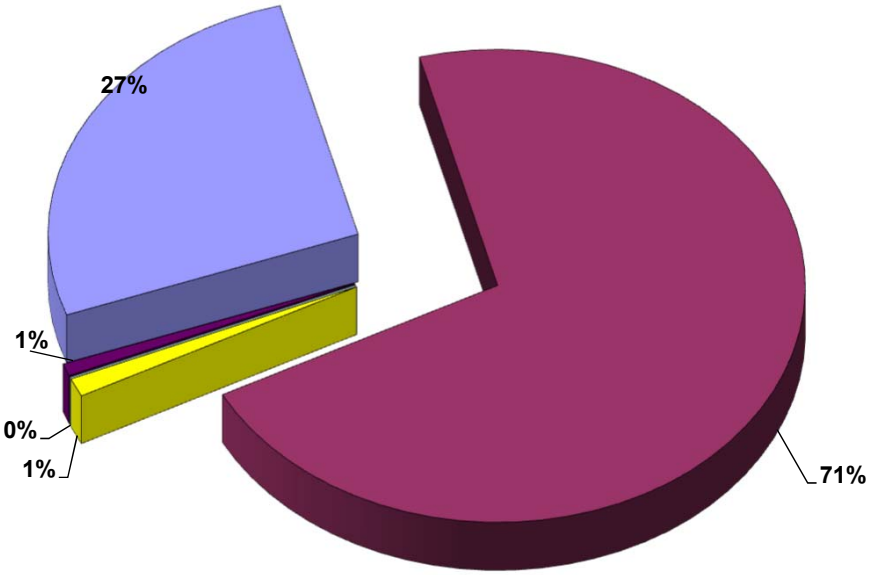
Fiscal Year 2025

Internal Service Fund
Summary of Expenses

FY 26		FY 25
$ 11,440,044	PERSONAL SERVICES	$ 10,676,785
29,606,608	OPERATION & MAINTENANCE	28,772,629
157,000	CAPITAL	504,350
-	DEBT SERVICE	-
53,700	INTERFUND TRANSFERS	334,802
$ 41,257,352	TOTAL	$ 40,288,566



Fiscal Year 2026



Fiscal Year 2025

INTERNAL SERVICE FUNDS
SUMMARY
OPERATING BUDGET
FY 26

	FLEET SERVICES	CENTRAL SERVICES	INFORMATION TECHNOLOGY	CITY HEALTH BENEFITS	CENTRAL TELEPHONE	RADIO COMMUNICATIONS	PROPERTY INSURANCE	FACILITIES MANAGEMENT
WORKING CAPITAL - BEGINNING	**$ 3,043,334**	**$ 128,712**	**$ 844,245**	**$ 7,056,285**	**$ 437,034**	**$ 1,165,908**	**$ 795,674**	**$ 4,383,492**
REVENUE:								
SPECIAL ASSESSMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LICENSES & PERMITS	-	-	-	-	-	-	-	-
INTER-GOVERNMENTAL	-	-	-	-	-	-	-	-
CHARGES FOR SERVICE	2,710,291	237,738	4,008,684	14,247,000	471,034	85,716	4,290,206	3,004,087
INVESTMENT EARNINGS	75,721	8,547	35,941	317,581	13,756	32,520	50,179	146,074
INTERFUND TRANSFERS	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
TOTAL REVENUE	**$ 2,786,012**	**$ 246,285**	**$ 4,044,625**	**$ 14,564,581**	**$ 484,790**	**$ 118,236**	**$ 4,340,385**	**$ 3,150,161**
EXPENSES:								
PERSONAL SERVICES	$ 1,843,905	$ -	$ 2,461,842	$ 55,000	$ 196,708	$ -	$ 129,286	$ 1,156,394
OPERATION & MAINTENANCE	628,171	270,862	1,556,773	18,735,389	275,422	394,813	4,456,242	1,275,076
CAPITAL	45,000	-	-	-	-	-	-	88,000
DEBT SERVICE	-	-	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-	-	53,700
TOTAL EXPENSES	**$ 2,517,076**	**$ 270,862**	**$ 4,018,615**	**$ 18,790,389**	**$ 472,130**	**$ 394,813**	**$ 4,585,528**	**$ 2,573,170**
WORKING CAPITAL- ENDING	**$ 3,312,270**	**$ 104,135**	**$ 870,255**	**$ 2,830,477**	**$ 449,694**	**$ 889,331**	**$ 550,531**	**$ 4,960,483**
WORKING CAPITAL NOT BUDGETED		-	-	-	-	-	-	-
LESS RESERVED/DESIGNATED	**914,668**	**-**	**1,004,654**	**-**	**37,770**	**-**	**1,467,369**	**205,854**
UNDESIGNATED WORKING CAPITAL BALANCE ENDING	**$ 2,397,602**	**$ 104,135**	**$ (134,399)**	**$ 2,830,477**	**$ 411,924**	**$ 889,331**	**$ (916,838)**	**$ 4,754,629**

INTERNAL SERVICE FUNDS
SUMMARY
OPERATING BUDGET
FY 26

	PUBLIC WORKS ADMINISTRATION	PUBLIC WORKS ENGINEERING	PROPOSED BUDGET FY 26	APPROVED BUDGET FY 25	INCREASE (DECREASE)	ACTUAL FY 24
WORKING CAPITAL - BEGINNING	**$ 928,939**	**$ (203,245)**	**$ 18,580,378**	**$ 17,405,940**	**$ 1,174,438**	**$ 17,091,686**
REVENUE:						
SPECIAL ASSESSMENTS	$ -	$ 125,000	$ 125,000	$ 120,000	$ 5,000	$ 86,380
LICENSES & PERMITS	-	113,000	113,000	100,000	13,000	99,746
INTER-GOVERNMENTAL	-	-	-	-	-	751,917
CHARGES FOR SERVICE	3,296,990	3,928,724	36,280,470	37,484,293	(1,203,823)	30,744,197
INVESTMENT EARNINGS	25,000	1,000	706,319	440,500	265,819	438,555
INTERFUND TRANSFERS	-	-	-	-	-	532,057
MISCELLANEOUS	-	-	-	-	-	108,220
TOTAL REVENUE	**$ 3,321,990**	**$ 4,167,724**	**$ 37,224,789**	**$ 38,144,793**	**$ (920,004)**	**$ 32,761,072**
EXPENSES:						
PERSONAL SERVICES	$ 2,437,654	$ 3,159,255	$ 11,440,044	$ 10,676,785	$ 763,259	$ 7,573,820
OPERATION & MAINTENANCE	1,254,104	759,756	29,606,608	28,772,629	833,979	25,268,463
CAPITAL	-	24,000	157,000	504,350	(347,350)	1,265,661
DEBT SERVICE	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	53,700	334,802	(281,102)	97,299
TOTAL EXPENSES	**$ 3,691,758**	**$ 3,943,011**	**$ 41,257,352**	**$ 40,288,566**	**$ 968,786**	**$ 34,205,243**
WORKING CAPITAL- ENDING	**$ 559,171**	**$ 21,468**	**$ 14,547,815**	**$ 15,262,167**	**$ (714,352)**	**$ 15,647,515**
WORKING CAPITAL NOT BUDGETED	-	-	-	-	-	4,831,406
LESS RESERVED/DESIGNATED	**295,341**	**391,901**	**4,317,557**	**4,151,372**	**166,185**	**5,200,514**
UNDESIGNATED WORKING CAPITAL BALANCE ENDING	**$ 263,830**	**$ (370,433)**	**$ 10,230,258**	**$ 11,110,795**	**$ (880,537)**	**$ 15,278,407**

FLEET SERVICES FUND
OPERATING BUDGET

FUND 6010

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL - BEGINNING	**$ 1,492,871**	**$ 1,969,858**	**$ 2,842,243**	**$ 2,765,876**	**$ 3,043,334**
REVENUES:					
FLEET SERVICES	$ 2,342,425	$ 3,528,117	$ 3,480,379	$ 2,299,505	$ 2,664,819
COURIER	42,016	40,752	42,795	42,795	45,472
INTEREST EARNINGS	39,637	121,372	48,000	74,100	75,721
INTERGOVERNMENTAL	40,134	30,564	-	-	-
MISCELLANEOUS	74,912	31,204	-	24,191	-
TOTAL REVENUE	**$ 2,539,124**	**$ 3,752,009**	**$ 3,571,174**	**$ 2,440,591**	**$ 2,786,012**
EXPENSES:					
PERSONAL SERVICES	$ 1,668,370	$ 1,354,843	$ 1,717,262	$ 1,522,518	$ 1,843,905
OPERATION & MAINTENANCE	501,096	1,325,262	608,685	555,725	628,171
CAPITAL	-	-	-	-	45,000
TRANSFERS OUT	95,770	165,191	81,931	84,890	-
TOTAL EXPENSES	**$ 2,265,236**	**$ 2,845,296**	**$ 2,407,878**	**$ 2,163,133**	**$ 2,517,076**
WORKING CAP. CHANGES NOT BUDGETED	203,099	(110,695)	-	-	-
WORKING CAPITAL - ENDING	**$ 1,969,858**	**$ 2,765,876**	**$ 4,005,539**	**$ 3,043,334**	**$ 3,312,270**
LESS OPERATING RESERVE	$ 802,702	$ 991,639	$ 860,600	$ 768,950	$ 914,668
AVAILABLE WORKING CAPITAL	**$ 1,167,156**	**$ 1,774,237**	**$ 3,144,939**	**$ 2,274,384**	**$ 2,397,601**

CENTRAL SERVICES FUND
OPERATING BUDGET

FUND 6050

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL-BEGINNING	**$ 226,790**	**$ 222,453**	**$ 230,191**	**$ 250,280**	**$ 128,712**
REVENUES:					
MAIL SERVICE	$ 60,677	$ 64,389	$ 68,000	$ 57,442	$ 70,040
DUPLICATION	42,809	42,354	45,427	30,117	167,698
INTEREST EARNINGS	4,953	12,363	5,300	10,443	8,547
TOTAL REVENUE	**$ 108,439**	**$ 119,106**	**$ 118,727**	**$ 98,003**	**$ 246,285**
EXPENSES:					
MAIL SERVICE	$ 61,283	$ 58,305	$ 68,000	$ 47,384	$ 70,040
CAPITAL OUTLAY	27,666	-	-	-	-
DUPLICATION	23,827	32,974	31,790	172,187	200,822
TOTAL EXPENSES	**$ 112,776**	**$ 91,279**	**$ 99,790**	**$ 219,571**	**$ 270,862**
WORKING CAP. CHANGES NOT BUDGETED	-	-	-	-	-
WORKING CAPITAL-ENDING	**$ 222,453**	**$ 250,280**	**$ 249,128**	**$ 128,712**	**$ 104,135**

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
FY25 Estimate includes $133,834 in O&M expenses for the purchase of printers from Fisher's Technology.

Capital
None

INFORMATION TECHNOLOGY FUND
OPERATING BUDGET

FUND 6200

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL-BEGINNING	**$ 548,580**	**$ 763,201**	**$ 873,502**	**$ 901,250**	**$ 844,245**
REVENUES:					
CHARGE FOR SERVICES	$ 3,458,378	$ 3,492,546	$ 4,018,763	$ 3,857,280	$ 4,008,684
INTEREST EARNINGS	24,786	59,203	25,000	25,000	35,941
INTERGOVERNMENTAL	61,588	55,582	-	-	-
OTHER	2,852	59,178	500	81,261	-
TRANSFERS	-	2,000	-	-	-
TOTAL REVENUE	**$ 3,547,604**	**$ 3,668,509**	**$ 4,044,263**	**$ 3,963,541**	**$ 4,044,625**
EXPENSES:					
PERSONAL SERVICES	$ 2,337,445	$ 2,422,166	$ 2,543,266	$ 2,295,778	$ 2,461,842
OPERATIONS & MAINTENANCE	865,923	1,062,655	1,494,995	1,713,569	1,556,773
CAPITAL	151,319	67,088	42,000	11,200	-
INTEREST	1,529	3,687	-	-	-
TOTAL EXPENSES	**$ 3,356,216**	**$ 3,555,596**	**$ 4,080,261**	**$ 4,020,546**	**$ 4,018,615**
WORKING CAP. CHANGES NOT BUDGETED	23,233	25,136	-	-	-
WORKING CAPITAL - ENDING	**$ 763,201**	**$ 901,250**	**$ 837,504**	**$ 844,245**	**$ 870,255**
LESS OPERATING RESERVE	800,842	871,205	1,009,565	1,002,337	1,004,654
AVAILABLE WORKING CAPITAL	**$ (37,641)**	**$ 30,045**	**$ (172,061)**	**$ (158,092)**	**$ (134,399)**

CITY HEALTH BENEFITS FUND
OPERATING BUDGET

FUND 6270

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL - BEGINNING	**$ 8,853,076**	**$ 9,904,562**	**$ 7,208,819**	**$ 8,938,166**	**$ 7,056,285**
REVENUES:					
INVESTMENT EARNINGS	$ 231,379	$ 526,950	$ 239,000	$ 328,000	$ 317,581
CHARGES FOR SERVICE:					
CITY CONTRIBUTION HEALTH	9,451,685	10,027,333	9,700,000	10,017,976	9,700,000
CITY CONTRIBUTION LIFE $5,000	11,305	11,253	12,000	10,668	12,000
CITY CONTRIBUTION DENTAL	174,209	174,962	180,000	178,861	180,000
EMPLOYEE FLEX CONTRIB.	349,925	351,964	385,000	335,520	385,000
EMPLOYEE DENTAL CONTRIB	174,210	174,962	200,000	178,861	200,000
EMPLOYEE HEALTH CONTRIB.	1,899,756	2,037,702	1,940,000	2,187,710	1,940,000
RETIREE/COBRA CONTRIB	740,447	715,586	800,000	739,443	800,000
CLAIM OVERPAYMENTS	129,306	54,639	80,000	32,322	80,000
PRESCRIPTION DRUG REBATE	995,882	59,036	775,000	1,880	775,000
STOP LOSS REIMBURSEMENTS	134,505	388,408	175,000	620,235	175,000
OTHER	-	(1,159)	-	-	-
TOTAL REVENUE	**$ 14,292,609**	**$ 14,521,636**	**$ 14,486,000**	**$ 14,631,476**	**$ 14,564,581**
EXPENSES:					
PERSONAL SERVICES:					
HEALTH INCENTIVES	$ 54,475	$ 52,500	$ 55,000	$ 23,400	$ 55,000
OPERATION AND MAINTENANCE:					
HEALTH CLAIMS	10,278,041	12,064,465	14,946,855	13,088,744	14,946,855
LIFE INSURANCE PREMIUMS	12,055	10,457	12,000	9,828	12,000
DENTAL CLAIMS	755,057	813,181	813,875	837,687	887,949
FLEX PLAN CLAIMS	349,884	351,964	358,000	352,000	358,000
125K FLEX ADMIN. CHGS.	10,650	10,260	14,000	12,050	14,000
HEALTH/DENTAL ADMIN. CHGS.	367,221	416,106	490,234	512,790	528,173
EMPLOYEE ASSISTANCE PROGRAM	27,900	27,900	28,750	27,900	28,750
FIDUCIARY LIABILITY INS.	(21,000)	294,000	5,000	-	5,000
ACA ADMIN. CHGS	26,940	22,122	30,000	32,574	30,000
STOP LOSS PREMIUM	729,274	808,091	1,034,901	1,022,073	1,175,383
H.S.A. ADMIN. FEES	14,952	15,508	19,057	17,577	19,500
VSP ADMIN FEES	7,160	7,889	7,925	8,232	8,000
WELLNESS EVENTS	-	2,160	10,000	-	10,000
CONSULTANT SERVICES	93,429	94,753	119,400	94,234	115,000
NURSE/SCREENING PROGRAM	269,733	287,518	325,000	261,748	332,000
CARE LINK SERVICES	9,692	-	20,000	-	20,000
COST ALLOCATION / OTHER	188,465	209,158	214,015	212,520	244,779
TOTAL EXPENSES	**$ 13,173,928**	**$ 15,488,032**	**$ 18,504,012**	**$ 16,513,357**	**$ 18,790,389**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -
WORKING CAP. CHANGES NOT BUDGETED	(67,195)	-	-	-	-
WORKING CAPITAL CHANGES NOT BUDGETED	**$ -**	**$ -**		**$ -**	**$ -**
WORKING CAPITAL - ENDING	**$ 9,904,562**	**$ 8,938,166**	**$ 3,190,807**	**$ 7,056,285**	**$ 2,830,477**

CENTRAL TELEPHONE SERVICES FUND
OPERATING BUDGET

FUND 6060

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL-BEGINNING	**$ 294,398**	**$ 319,602**	**$ 350,730**	**$ 393,606**	**$ 437,034**
REVENUES:					
CHARGE FOR SERVICES	$ 454,812	$ 461,832	$ 471,799	$ 471,816	$ 471,034
INTERGOVERNMENTAL	4,790	4,285	-	-	-
INTEREST EARNINGS	7,328	19,292	8,200	8,500	13,756
OTHER INCOME	53	29	-	28	-
TOTAL REVENUE	**$ 466,983**	**$ 485,438**	**$ 479,999**	**$ 480,344**	**$ 484,790**
EXPENSES:					
PERSONAL SERVICES	$ 182,704	$ 191,271	$ 203,927	$ 180,266	$ 196,708
OPERATIONS & MAINTENANCE	264,260	228,298	276,039	256,650	275,422
TOTAL EXPENSES	**$ 446,964**	**$ 419,569**	**$ 479,966**	**$ 436,916**	**$ 472,130**
WORKING CAP. CHANGES NOT BUDGETED	5,186	8,135	-	-	-
WORKING CAPITAL-ENDING	**$ 319,602**	**$ 393,606**	**$ 350,763**	**$ 437,034**	**$ 449,694**
LESS OPERATING RESERVE	35,757	33,566	38,397	34,953	37,770
AVAILABLE WORKING CAPITAL	**$ 283,845**	**$ 360,041**	**$ 312,366**	**$ 402,081**	**$ 411,924**

RADIO COMMUNICATIONS FUND
OPERATING BUDGET

FUND 6070

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL-BEGINNING	**$ 682,812**	**$ 663,052**	**$ 535,443**	**$ 945,373**	**$1,165,908**
REVENUES:					
CHARGES FOR SERVICE	$ 300,954	$ 333,516	$ 218,096	$ 218,436	$ 85,716
INTEREST EARNINGS	13,724	42,778	16,000	24,434	32,520
OTHER	-	490	-	-	-
TOTAL REVENUE	**$ 314,678**	**$ 376,784**	**$ 234,096**	**$ 242,870**	**$ 118,236**
EXPENSES					
OPERATIONS & MAINTEN	$ 26,228	$ 27,173	$ 392,450	$ 22,334	$ 394,813
CAPITAL	308,210	67,290	-	-	-
TOTAL EXPENSES	**$ 334,438**	**$ 94,463**	**$ 392,450**	**$ 22,334**	**$ 394,813**
WORKING CAPITAL-ENDING	**$ 663,052**	**$ 945,373**	**$ 377,089**	**$ 1,165,908**	**$ 889,331**

PROPERTY INSURANCE FUND
OPERATING BUDGET

FUND 6300

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL-BEGINNING	**$ 570,542**	**$ (358,186)**	**$ 45,907**	**$ (273,241)**	**$ 795,674**
REVENUES:					
CHARGE FOR SERVICES	$ 2,593,495	$ 3,770,947	$ 4,993,742	$ 4,972,194	$ 4,290,206
INTEREST EARNINGS	(1,155)	7,371	6,700	29,279	50,179
OTHER	3,314	11,288	-	66	-
TOTAL REVENUE	**$ 2,595,654**	**$ 3,789,606**	**$ 5,000,442**	**$ 5,001,539**	**$ 4,340,385**
EXPENSES:					
PERSONAL SERVICES	$ 127,545	$ 126,764	$ 125,669	$ 126,764	$ 129,286
OPERATIONS & MAINTENANCE	3,397,557	3,582,837	4,168,577	3,805,860	4,456,242
TOTAL EXPENSES	**$ 3,525,102**	**$ 3,709,601**	**$ 4,294,246**	**$ 3,932,624**	**$ 4,585,528**
WORKING CAP. CHANGES NOT BUDGETED	720	4,940	-	-	-
WORKING CAPITAL - ENDING	**$ (358,186)**	**$ (273,241)**	**$ 752,103**	**$ 795,674**	**$ 550,531**
LESS OPERATING RESERVE	1,128,033	1,187,072	1,374,159	1,258,440	1,467,369
AVAILABLE WORKING CAPITAL	**$ (1,486,219)**	**$ (1,460,313)**	**$ (622,056)**	**$ (462,766)**	**$ (916,838)**

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 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL-BEGINNING	**$ 3,327,682**	**$ 2,720,401**	**$ 2,310,259**	**$ 4,090,905**	**$ 4,383,492**
REVENUES:					
CHARGE FOR SERVICES - ADMIN	$ 107,414	$ 123,096	$ 208,786	$ 214,433	$ 320,433
CHARGE FOR SERVICES - NEW CITY HALL	-	-	430,676	523,464	1,054,070
RENTS - BOC	828,488	1,148,607	1,240,372	1,241,467	1,367,852
RENTS - NEW CITY HALL	395,719	407,633	413,611	413,947	219,402
CHARGE FOR SERVICES - ANIMAL SHELTER	34,162	35,187	42,330	42,330	42,330
CHARGE FOR SERVICES - N 27TH	581,987	577,342	210,055	215,000	-
GRANT INCOME	13,743	15,290	-	-	-
MISCELLANEOUS	26,816	2,110,115	-		-
INTEREST EARNINGS	99,292	197,170	69,300	169,000	146,074
TRANSFER IN	532,057	350,894	-	-	-
TOTAL REVENUE	**$ 2,619,678**	**$ 4,965,334**	**$ 2,615,130**	**$ 2,819,641**	**$ 3,150,161**
EXPENSES:					
ADMINISTRATION	$ 1,658,348	$ 2,782,210	$ 452,105	$ 497,355	$ 656,557
NEW CITY HALL	352,963	270,294	565,046	450,000	755,986
BOC	735,464	707,921	1,313,634	1,211,813	1,089,927
ANIMAL SHELTER	14,062	13,697	17,000	14,000	17,000
N 27TH	391,479	363,209	329,381	353,886	-
TRANSFERS OUT	1,000,000	-	-	-	53,700
BABCOCK THEATRE	-	-	-	-	-
TOTAL EXPENSES	**$ 4,152,316**	**$ 4,137,331**	**$ 2,677,166**	**$ 2,527,054**	**$ 2,573,170**
WORKING CAP. CHANGES NOT BUDGETED	925,357	542,501	-	-	-
WORKING CAPITAL-ENDING	**$ 2,720,401**	**$ 4,090,905**	**$ 4,301,163**	**$ 4,383,492**	**$ 4,960,483**
LESS OPERATING RESERVE	332,185	330,986	214,173	202,164	205,854
AVAILABLE WORKING CAPITAL	**$ 2,388,216**	**$ 3,759,919**	**$ 4,086,990**	**$ 4,181,328**	**$ 4,754,629**

PUBLIC WORKS ADMINISTRATION
OPERATING BUDGET

FUND 6600

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL-BEGINNING	**$ 932,576**	**$ 990,120**	**$ 1,044,603**	**$ 1,163,787**	**$ 928,939**
REVENUES:					
CHARGE FOR SERVICES	2,924,383	3,166,855	3,114,119	3,114,119	3,296,990
INTERGOVERNMENTAL	49,675	45,733	-	-	-
INVESTMENT EARNINGS	28,384	64,971	20,000	50,000	25,000
TOTAL REVENUE	**$ 3,002,442**	**$ 3,277,559**	**$ 3,134,119**	**$ 3,164,119**	**$ 3,321,990**
EXPENSES:					
PERSONAL SERVICES	$ 2,081,413	$ 2,209,378	$ 2,245,282	$ 2,213,997	$ 2,437,654
OPERATIONS & MAINTENANCE	979,111	928,788	1,083,074	1,094,749	1,254,104
CAPITAL	-	-	20,000	90,221	-
TOTAL EXPENSES	**$ 3,060,524**	**$ 3,138,166**	**$ 3,348,356**	**$ 3,398,967**	**$ 3,691,758**
WORKING CAP. CHANGES NOT BUDGETED	115,626	34,274	-	-	-
WORKING CAPITAL-ENDING	**$ 990,120**	**$ 1,163,787**	**$ 830,366**	**$ 928,939**	**$ 559,171**
LESS OPERATING RESERVE	244,842	251,053	266,268	264,700	295,341
AVAILABLE WORKING CAPITAL	**$ 745,278**	**$ 912,734**	**$ 564,098**	**$ 664,239**	**$ 263,830**

FUND 6700

PUBLIC WORKS ENGINEERING
OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL-BEGINNING	**$ 219,901**	**$ (6,756)**	**$ (88,697)**	**$ (319,593)**	**$ (203,245)**
REVENUES:					
SPECIAL ASSESSMENTS	$ 86,380	$ 96,529	$ 120,000	$ 110,000	$ 125,000
LICENSES & PERMITS	99,746	78,090	100,000	119,200	113,000
CHARGE FOR SERVICES	3,024,963	3,174,345	4,237,843	3,884,643	3,928,724
INTERGOVERNMENTAL	73,257	64,041	-		-
TRANSFERS IN	-	-	-	3,050	-
INVESTMENT EARNINGS	2,399	6,516	3,000	-	1,000
MISCELLANEOUS	326	439	-	4,591	-
TOTAL REVENUE	**$ 3,287,071**	**$ 3,419,960**	**$ 4,460,843**	**$ 4,121,484**	**$ 4,167,724**
EXPENSES:					
PERSONAL SERVICES	$ 2,894,501	$ 2,726,101	$ 2,939,993	$ 2,963,246	$ 3,159,255
OPERATIONS & MAINTENANCE	768,611	722,002	942,101	803,874	759,756
CAPITAL	-	-	122,350	238,016	24,000
TOTAL EXPENSES	**$ 3,663,112**	**$ 3,448,103**	**$ 4,004,444**	**$ 4,005,136**	**$ 3,943,011**
WORKING CAP. CHANGES NOT BUDGETED	149,384	(284,694)	-	-	-
WORKING CAPITAL-ENDING	**$ (6,756)**	**$ (319,593)**	**$ 367,702**	**$ (203,245)**	**$ 21,468**
LESS OPERATING RESERVE	366,311	344,810	388,209	376,712	391,901
AVAILABLE WORKING CAPITAL	**$ (373,067)**	**$ (664,403)**	**$ (20,507)**	**$ (579,957)**	**$ (370,433)**

Permanent Fund

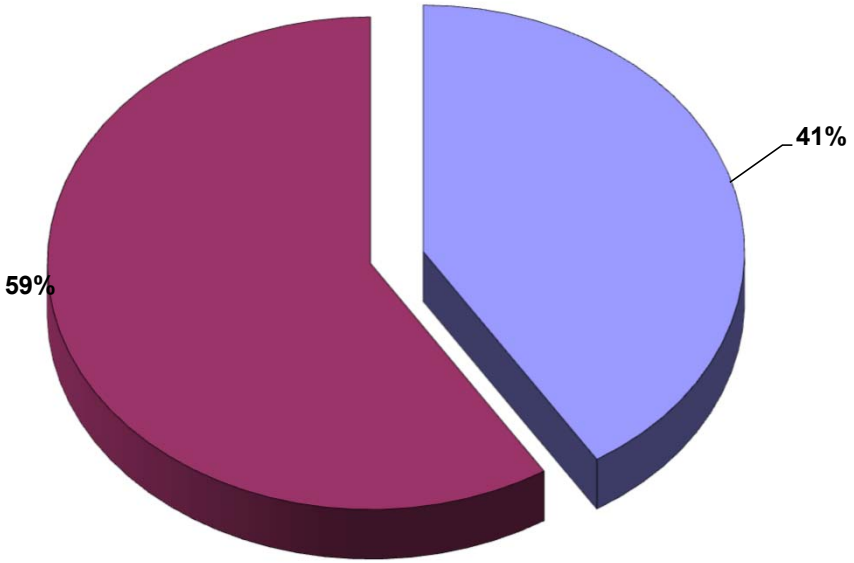
PERMANENT FUND

Permanent funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the City's programs – that is, for the benefit of the government or its citizenry.

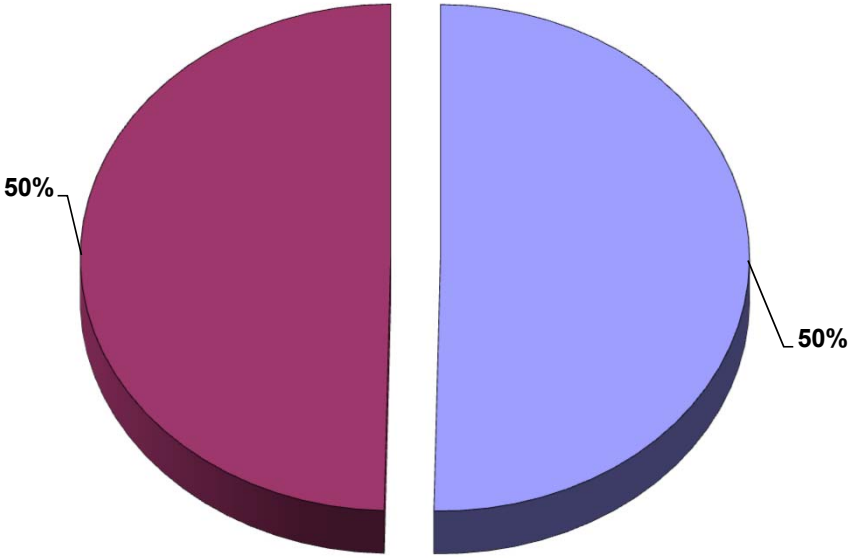
- The **Cemetery Perpetual Care Fund** accounts for private contributions to the cemetery.

Permanent Fund
Summary of Revenues

	FY 26		FY 25
$	19,500	CHARGES FOR SERVICE	$ 18,750
	28,098	INVESTMENT EARNINGS	18,500
$	47,598	TOTAL	$ 37,250



Fiscal Year 2026



Fiscal Year 2025

PERMANENT FUND
SUMMARY
OPERATING BUDGET
FY 26

	CEMETERY PERPETUAL CARE	PROPOSED BUDGET FY 26	APPROVED BUDGET FY 25	INCREASE (DECREASE)	ACTUAL FY 24
FUND BALANCE - BEGINNING	**$ 800,056**	**$ 800,056**	**$ 798,006**	**$ 2,050**	**$ 5,090**
REVENUE:					
CHARGES FOR SERVICE	$ 19,500	$ 19,500	$ 18,750	$ 750	$ -
INVESTMENT EARNINGS	28,098	28,098	18,500	9,598	262
TOTAL REVENUE	**$ 47,598**	**$ 47,598**	**$ 37,250**	**$ 10,348**	**$ 12,287**
EXPENDITURES:					
INTERFUND TRANSFERS	$ 48,000	$ 48,000	$ 35,200	$ 12,800	$ -
TOTAL EXPENDITURES	**$ 48,000**	**$ 48,000**	**$ 35,200**	**$ 12,800**	**$ -**
FUND BALANCE ENDING	**$ 799,654**	**$ 799,654**	**$ 800,056**	**$ (402)**	**$ 17,377**

CEMETERY PERPETUAL CARE FUND
OPERATING BUDGET

FUNDS 7010 & 7030

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 778,006**	**$ 800,740**	**$ 826,240**	**$ 839,716**	**$ 879,116**
REVENUE:					
PERPETUAL CARE FEES	$ 19,696	$ 26,588	$ 18,750	$ 30,000	$ 19,500
INTEREST ON INVESTMENTS	17,891	42,914	18,500	44,600	28,098
TOTAL REVENUE	**$ 37,587**	**$ 69,502**	**$ 37,250**	**$ 74,600**	**$ 47,598**
EXPENDITURES:					
TRANSFER-PRPL OPS	$ 14,853	$ 30,526	$ 35,200	$ 35,200	$ 48,000
TOTAL EXPENDITURES	**$ 14,853**	**$ 30,526**	**$ 35,200**	**$ 35,200**	**$ 48,000**
FUND BALANCE ENDING	**$ 800,740**	**$ 839,716**	**$ 828,290**	**$ 879,116**	**$ 878,714**
LESS:					
NONSPENDABLE	800,740	839,716	828,290	879,116	878,714
RESTRICTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
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 annually into the PRPL Operations Fund to be used for maintenance & care of the cemetery.

Business Improvement Districts

Downtown Business Improvement District

downtown
Billings
BUSINESS
IMPROVEMENT
DISTRICT
www.downtownbillings.com

FY26 BID WORKPLAN

01 BID 101

02 CLEAN ZONE

03 SAFE ZONE

04 COMMUNITY DEVELOPMENT

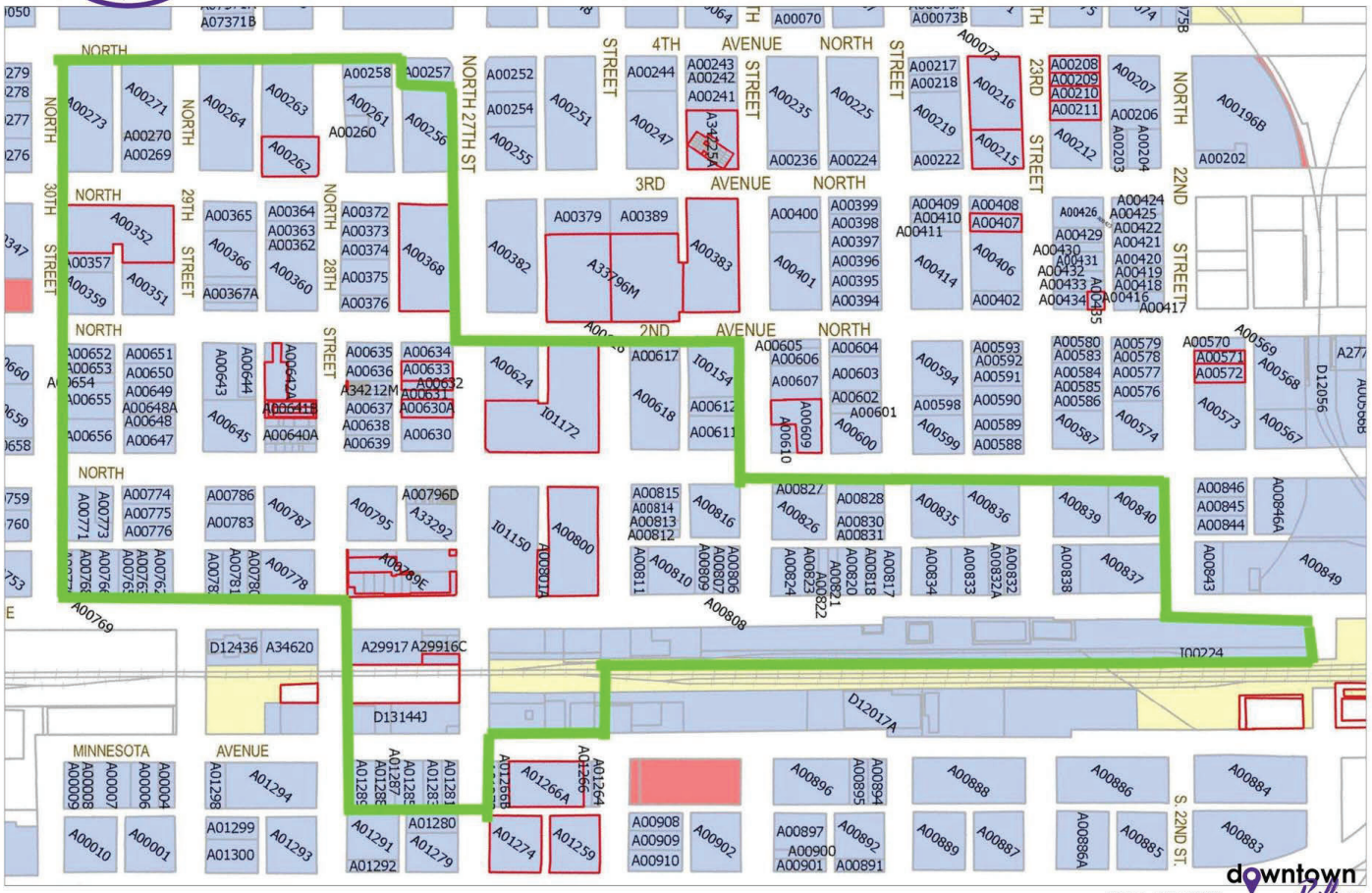
05 FY26 BUDGET

BUSINESS IMPROVEMENT DISTRICT

- REGULATED BY MONTANA STATE STATUTE (MCA 7.12.11)
- CREATED BY AND FOR PROPERTY OWNERS
- MANAGED BY PROPERTY OWNERS
- SERVICES ABOVE AND BEYOND THOSE OFFERED BY TAXING MUNICIPALITIES
- ASSESSMENT RATES BASED ON LOT SIZE AND PROPERTY VALUE

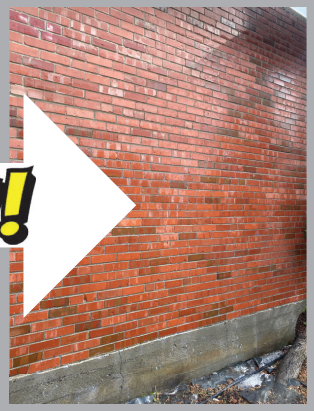
Business Improvement District

CLEAN ZONE



- Sidewalk Sweeping
- Sidewalk Power Washing
- Snow Removal
- Trash Bag Replacement
- Graffiti Removal

CLEAN



Not All Heroes Wear Capes

SWEEP 354 MILES OF SIDEWALK PER YEAR
Enough to run in 13.5 marathons

EMPTY 120,000 POUNDS OF GARBAGE EACH YEAR
The same weight as TWO D7 Dozers

SNOW PLOW 252 MILES OF SIDEWALK PER WINTER
The distance from Billings, MT to Anaconda, MT

CLEAN

- 185 Flower Baskets
- 7+ miles of watering
- 150 gallons of water

CLEAN

SAFE

Business
Improvement
District
downtown
Billings
Printed August 2024

PAST

COOPERATIVE SAFETY PROGRAM

BPD

HOMELESS OUTREACH

CPTED

FUTURE

COOPERATIVE SAFETY PROGRAM

BILLINGS POLICE OFFICERS

COMMUNITY SERVICE OFFICERS

PRIVATE SECURITY

SAFETY OUTREACH TEAM

CPTED

The Downtown Billings BID is committed to the public-private partnership long established with the City of Billings and the Billings Police Department.

FONTE

TBD

TBD

SAFE

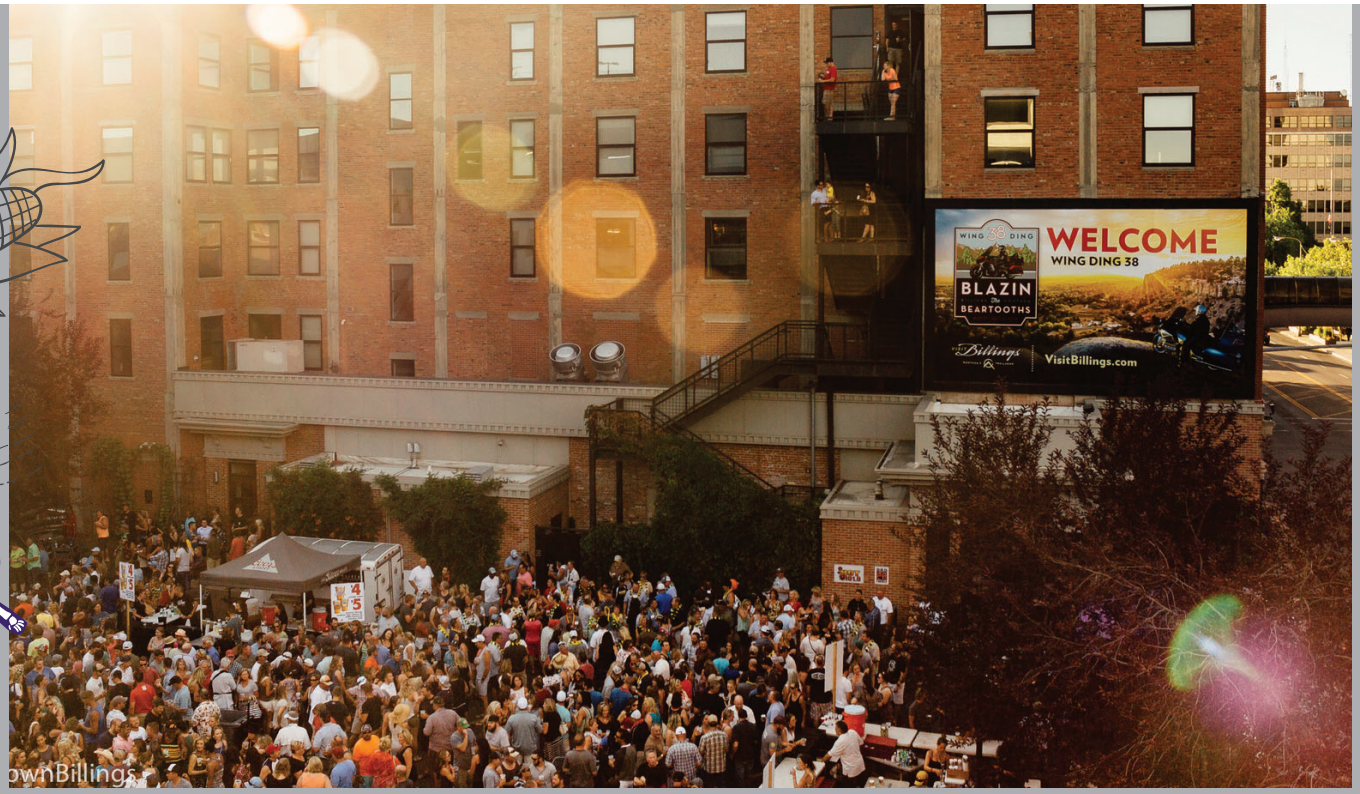
Kody Christensen

Community Resource Director

- Development of BID Safety Team
- Successful Continuation of M.A.A.P.
- Partnerships with:
  - Yellowstone County Commissioners
  - Yellowstone County Detention Facility
  - Riverstone Health
  - Continuum of Care
  - Yellowstone County
  - Community Crisis Center
  - Healthcare for the Homeless
  - other local and region providers

SAFE

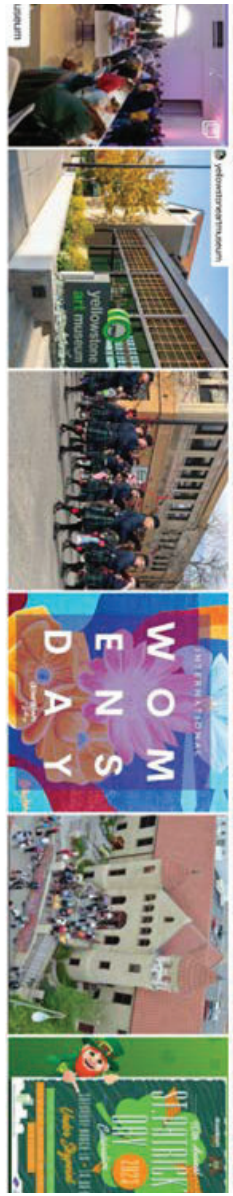
Public Art Program



- Parades
- Alive After 5
- Strawberry Festival
- Chalk on the Walk
- Downtown Summer Sounds
- Harvest Festival
- Holiday Stroll
- First Fridays
- Mini-Golf Tournament

20.5K Likes

10,000+ Followers

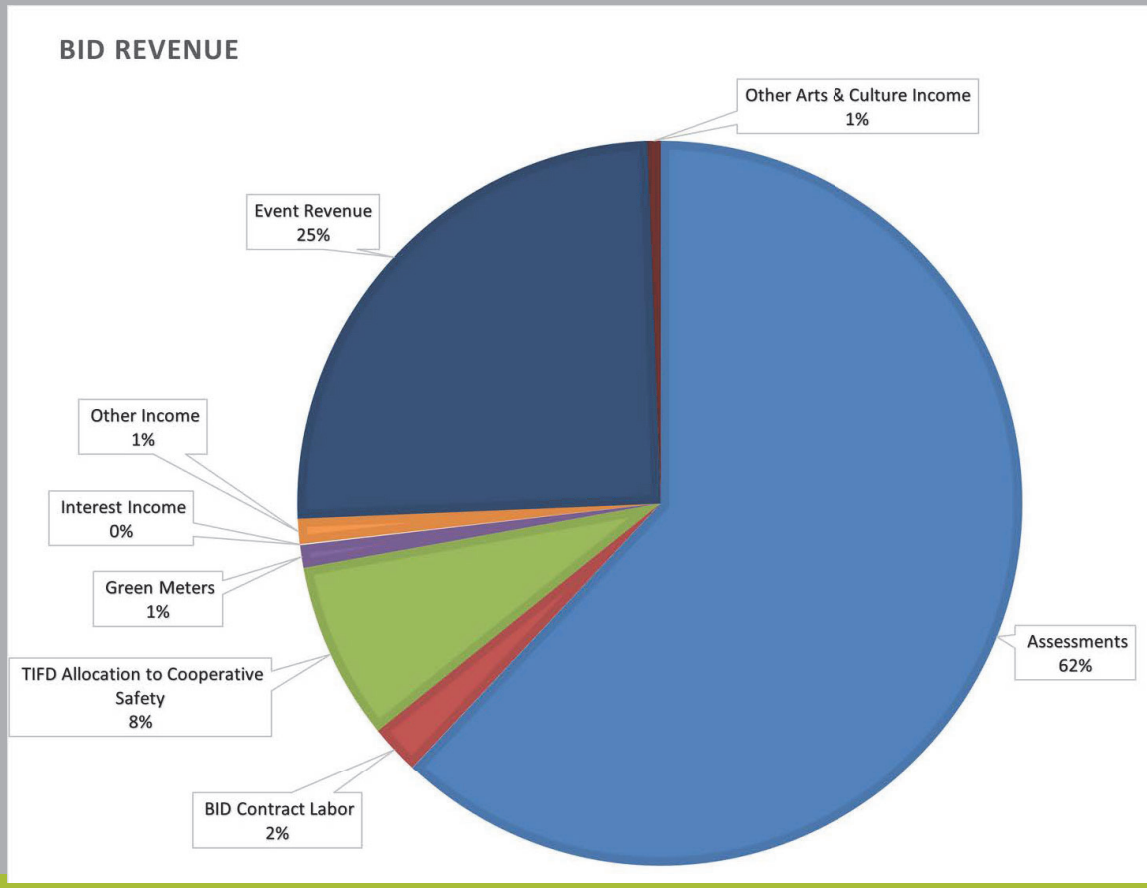


www.downtownbillings.com

Community Engagement & Events

REVENUE DETAIL

BID Assessment		
	Assessments	$ 557,834.00
	Delinquent Assessments	$ (5,578.34)
	BID Contract Labor	$ 20,000.00
	TIFD Allocation to Cooperative Safety	$ 71,500.00
	Green Meters	$ 9,000.00
	Interest Income	$ 600.00
	Other Income	$ 10,000.00
		$ 663,355.66
Event Income		
	Sponsorships	$ 40,000.00
	Strawberry Festival	$ 40,000.00
	AA5	$ 86,557.00
	Harvest Festival	$ 28,000.00
	Holiday Stroll	$ 850.00
	Holiday Parade	$ 12,000.00
	St. Patrick Day Parade	$ 12,855.00
	Golf Tourney	$ 3,200.00
	Micro Events	$ 2,500.00
		$ 225,962.00
Arts & Culture Income		-
	Other Arts & Culture Income	$ 5,000.00
		$ 5,000.00
	Total Revenue	$ 894,317.66



Business
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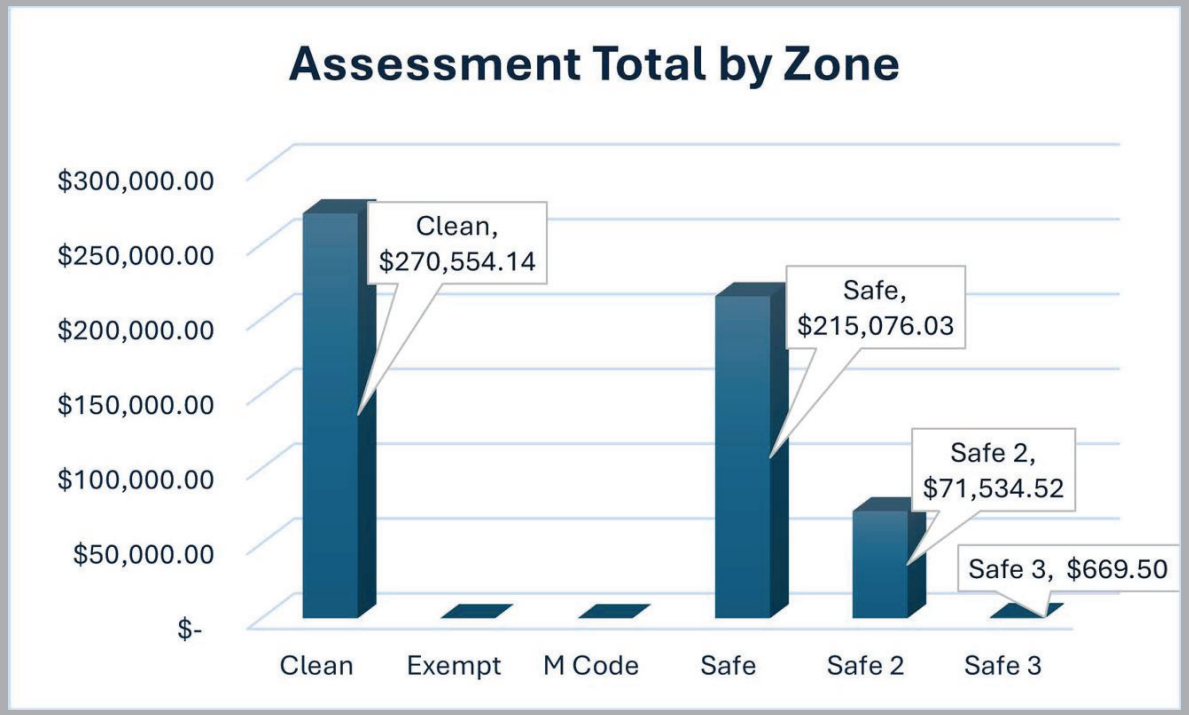
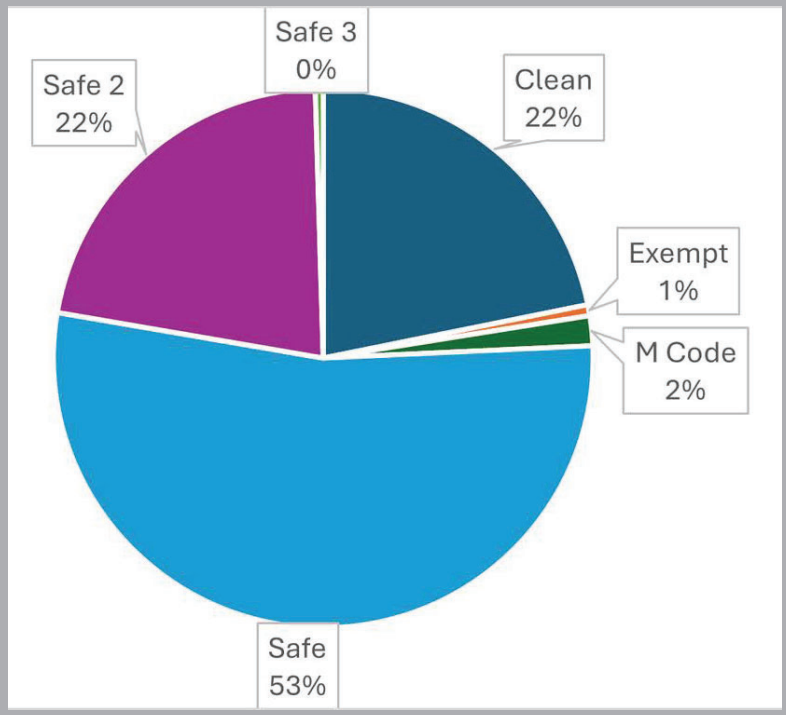
FY26 BID ASSESSMENT FORMULA

	Formula For FY26	Benefit Zones	Percentage of Benefits received	Total Assessment	Total Count	
Lot Sq. Footage	$ .055	Clean Zone	100.00%	$ 270,554.14	232	
Admin Fee per Lot	$ 50.00	Safe Zone 1	21.00%	$ 215,076.03	568	
All Taxable Value	$ .00040	Safe Zone 2	11.50%	$ 71,534.52	232	
All Building sq. ft.	$ 0.028	Safe Zone 3	3.00%	$ 669.50	5	
				$ -	26	Exempt/Other
				$ 557,834.18	1063	





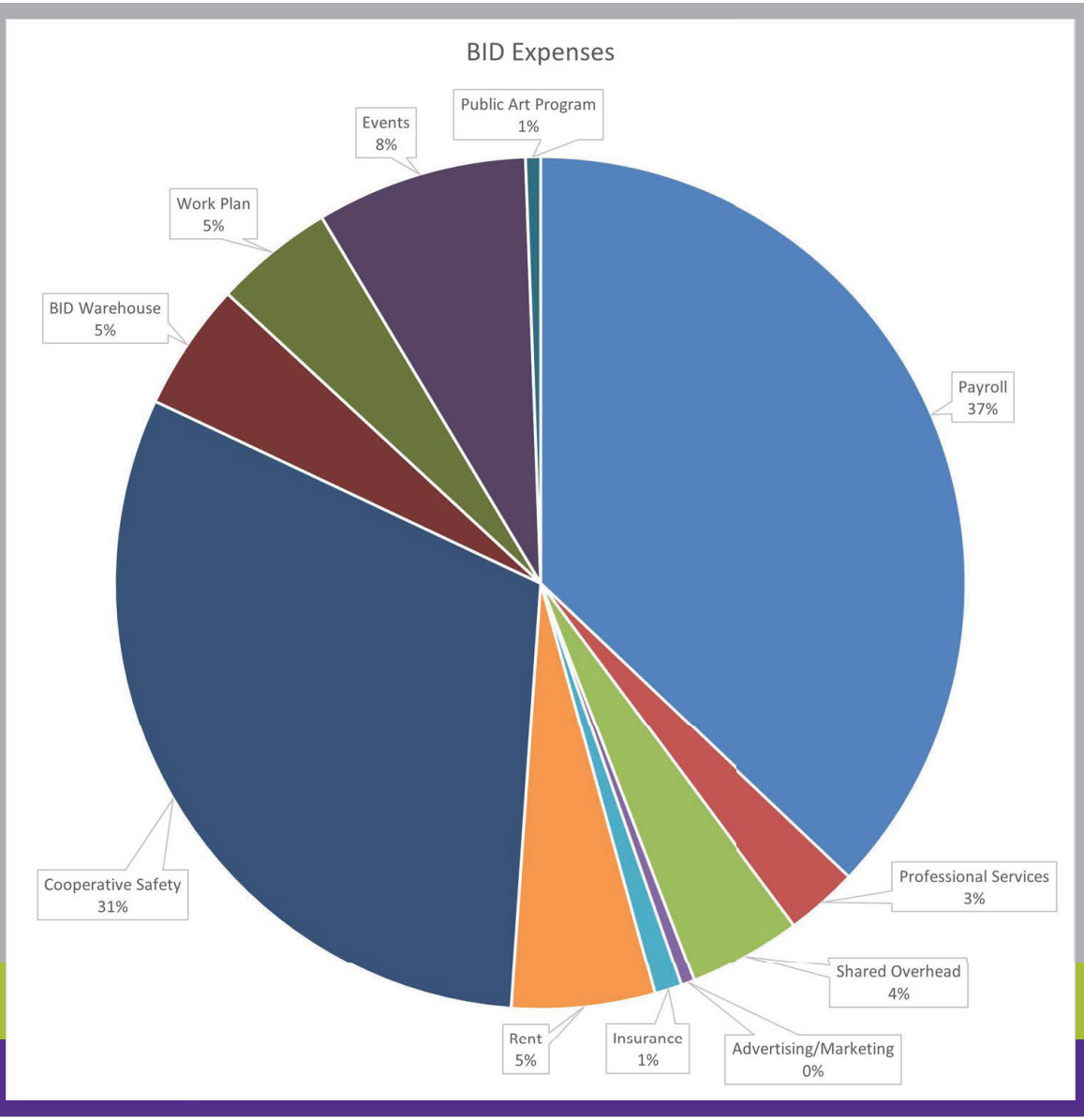
BID ZONE		TOTAL ASSESSMENT
Clean	$	270,554.14
Exempt	$	-
M Code	$	-
Safe	$	215,076.03
Safe 2	$	71,534.52
Safe 3	$	669.50
Grand Total	**$**	**557,834.18**

Safe Zone Total (1,2,3)	**$**	**287,280.05**

BID ZONE	Count of Zone
Clean	232
Exempt	7
M Code	19
Safe	568
Safe 2	232
Safe 3	5
Grand Total	**1063**

EXPENSE DETAIL

OPS Allocations	
Payroll	$323,885.88
Professional Services	$24,000.00
Shared Overhead	$37,680.00
Advertising/Marketing	$4,500.00
Insurance	$9,000.00
Rent	$47,520.00
	$446,585.88
Cooperative Safety to BPD	$270,000.00
BID Warehouse	$42,400.00
BID Workplan	$39,700.00
Events	$70,046.68
Public Art Program	$5,000.00
Total Expenses	$873,732.56
Net Revenue	$20,585.10



downtown Billings

Thank you for your support!

Tourism Business Improvement District

FY26 MARKETING PLAN & BUDGET

MISSION STATEMENT

THE MISSION OF VISIT BILLINGS IS TO GENERATE ROOM NIGHTS FOR LODGING FACILITIES IN THE CITY OF BILLINGS BY EFFECTIVELY MARKETING THE REGION AS A PREFERRED TRAVEL DESTINATION.

LISTEN TO YOUR OUTSIDE VOICE

In 2023, 12.5 million visitors to Montana spent

$5.45 BILLION

at retailers, restaurants and bars, gas stations, and lodging businesses, to name a few.

48K JOBS

Non-resident travel supports nearly 48,340 jobs in Montana and lowers the tax burden on every Montana household an average of $930/year.

1 IN 12

Montana workers are supported by out-of-state travel.

MORE THAN EVER, WE MUST PRIORITIZE THE FOCUS ON BILLINGS' TOURISM INDUSTRY.

As Billings continues to evolve as a premier travel destination, prioritizing the growth and sustainability of the city's tourism industry remains essential. With the launch of a new brand, our destination marketing efforts will embrace a renewed vision, reinforcing Billings as a preferred travel destination. A major milestone this year is the integration of sports tourism in the overall rebranding efforts. As part of this initiative, Visit Billings is leading the development of the city's first Sports Commission, uniting sports organizations and stakeholders to streamline and enhance the planning and execution of sporting events across Billings.

Through strategic investment of state lodging facility-use tax and Tourism Business Improvement District funds, Visit Billings will continue to lead destination marketing and management efforts. These initiatives will drive visitor growth, educate residents and stakeholders about the power of tourism, and position the industry as a key contributor to Billings' economic and cultural vibrancy.

Each year, Visit Billings refines its sales and marketing strategies, customer service priorities, and product development efforts to adapt to changing industry needs. In FY26, we will focus on initiatives that support industry resiliency, create a welcoming and inclusive environment for visitors, and cultivate positive resident sentiment toward tourism. With a strengthened brand and the increased focus on sports tourism, we are setting the stage for a more dynamic and sustainable tourism industry that continues to benefit both visitors and the local community for years to come.

WHAT IS TOURISM?

In the tourism industry, certain terms are often used interchangeably. The United Nations Tourism Organization provides a clear definition that helps clarify these differences, especially in discussions among Destination Leadership Organizations (DLOs) and throughout this document.

Tourism is a social, cultural, and economic phenomenon which entails the movement of people to countries or places outside their usual environment for personal or business/ professional purposes. These people are called visitors (which may be either tourists or excursionists; residents or non-residents) and tourism has to do with their activities, some of which involve tourism expenditure. What does tourism look like in Billings? On average, Billings hosts 2.6 million visitors annually who travel to the city for business demands, medical needs, and leisure offerings. This can include vacations, weekend getaways, meetings, conventions, appointments, sports events, or tours. Those 2.6 million visitors typically spend an average of $621 million in Billings businesses, such as restaurants, hotels, retailers, attractions, campgrounds, outfitters, guides, etc. (Destination Analysts, 2018).

How can tourism grow and strengthen? Well currently, Billings is only playing host to 20.8% of travelers to Montana (ITRR, 2023). In 2023, 12.5 million people visited Montana and spent $5.45 billion. Billings has the capacity to responsibly host more annual visitors.

WHAT IS IN IT FOR THE LOCALS?

- Tourism reduces the average tax burden on every Montana household by more than $930/year.
- 1 in 12 Montana workers are supported by out-of-state travel.
- Non-Montana resident visitors offer $1.5 billion in direct employee compensation.
- Non-Montana resident visitors support 48,340 Montana jobs.
- Non-Montana resident visitors contribute $414 million in state and local taxes, much of which goes to the state's General Funds to support budgets for the State of Montana and numerous programs and state agencies.

Tourism plays a vital role in Billings' economy, yet its full impact is often understated. The strategic efforts of Visit Billings, outlined in this plan, enhance the city's competitive advantage, generate quality job opportunities, drive economic growth, and foster a dynamic community that attracts both visitors and residents. Additionally, these initiatives strengthen Billings' tourism brand, instilling a sense of pride among locals and positioning the city as a premier destination.

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BILLINGS MONTANA

Conveniently located in southeast Montana, Billings is the largest city between Calgary and Denver, and Spokane and Minneapolis, serving a trade area of over 500,000 people. Billings provides unrivaled access to some of the most scenic and historic destinations in the United States including Yellowstone National Park, Bighorn Canyon, national monuments, and the breathtaking Beartooth Scenic Byway. Billings is the perfect gateway to experiencing the best of Montana and the American West.

BILLINGS TOURISM BUSINESS IMPROVEMENT DISTRICT BOARD OF DIRECTORS

JEFF SCHOENHARD – Kelly Inn Hotels

JOE STUDINER – Erck Hotels

GEORGE MARAGOS – Northern Hotel

JORDAN CLAYTON – Home2 Suites By Hilton

SHELLI MANN– Boothill Inn & Suites

STEVE WAHRLICH – Best Western Plus Clocktower Inn & Suites

JASE MURI – Billings Hotel and Convention Center

KATY SCHREINER – Downtown Billings Alliance - Chamber Liaison

BILLINGS CHAMBER/CVB EXECUTIVE COMMITTEE:

JEREMY VANNATTA – Marsh McLennan Agency

DEBBIE POTTER – Eide Bailly

JESS PETERSON – Western Skies Strategies

TOBY O'ROURKE – Kampgrounds of America

CARMELITA DOMINGUEZ – Montana Allergy & Asthma Specialists

BRYCE TERPSTYA – Jones Construction

NICK STEEN – Walkers

THE VISIT BILLINGS TEAM

JOHN BREWER, CAE, CATP, CTA
President & CEO
Billings Chamber of Commerce

ALY EGGART, MSPR, CATP, CTA
Executive Director, (Billings TBID & Billings CVB)
Visit Billings

MARYA PENNINGTON, PDM, CATP, CTA
Marketing Director
Visit Billings

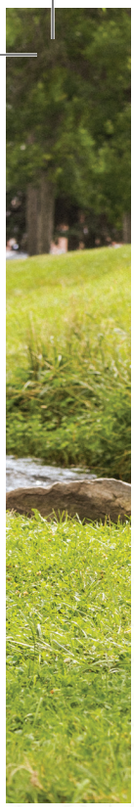
CASEY CONLON, CATP, PDM
Sports Tourism Director
Visit Billings

POLLY MULVANEY, PDM, CATP, CTA
Group Sales Manager
Visit Billings

MADDIE MALMSTROM, CATP
Content Coordinator
Visit Billings

KYRA COUSINS, PDM, CATP, CTA
Visitor Services Manager
Visit Billings

MEGAN STEVENSON, CATP, CTA
Vice President of Finance and Operations
Billings Chamber/Visit Billings/Visit Southeast Montana



VISIT BILLINGS

Visit Billings is the brand that represents the Billings Tourism Business Improvement District (BTBID) and the Billings Convention and Visitors Bureau (BCVB). Both organizations are managed by the Billings Chamber of Commerce. The Visit Billings team is committed to growing visitation in Billings region through sales and marketing initiatives. The Visit Billings' mission is to generate room nights for lodging facilities in the city of Billings by effectively marketing the region as a preferred travel destination. Visit Billings is the DLO for Billings, Montana.

WHAT IS A DLO?

As a destination leadership organization (DLO), Visit Billings is the backbone of the tourism industry for Billings. A DLO protects and fosters the local visitor economy through promotion, marketing, destination management, cautious strategies, and long-term initiatives such as air service development. DLOs exist to promote destinations, grow visitation to a place, and are also responsible for attracting or supporting events, large and small, that increase visitation to a city. For Billings, the Visit Billings staff is considered an extension of its stakeholders (lodging partners) working to provide sales, services, and marketing support to the local hospitality industry and tourism partners.

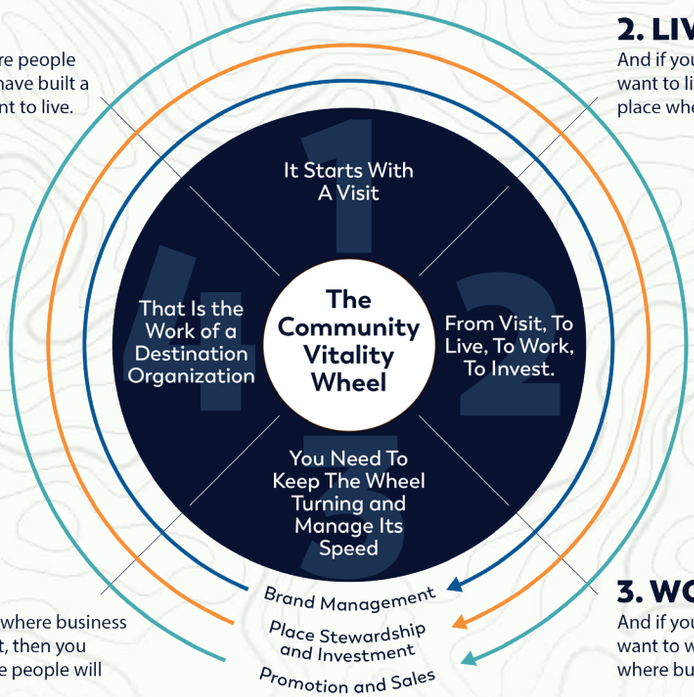
A destination leadership organization (DLO) is more than a tourism promoter—it's a driving force behind a community's economic and social vitality. As Destinations International's former Chair Maura Gast (Visit Irving, Texas) famously stated in her "If You Build a Place" speech, "If you build a place where people want to visit, you'll build a place where people want to live. If you build a place where people want to live, you'll build a place where people want to work. If you build a place where people want to work, you'll build a place where business wants to be. And, if you build a place where business wants to be, we'll be back to building a place where people want to visit. It all starts with the visit, and that visit doesn't happen without us."

In 2023, Destinations International expanded on this vision with the Community Vitality Wheel—a powerful illustration of how a destination organization's efforts influence a city's trajectory. Through brand management, destination stewardship, strategic investment, and promotion, a DLO determines the pace at which a community grows and thrives. Destination promotion isn't just about tourism—it's a catalyst for building a place where people want to visit, live, work, and play.

THE WORK OF A DESTINATION ORGANIZATION

1. VISIT
If you built a place where people want to visit, then you have built a place where people want to live.

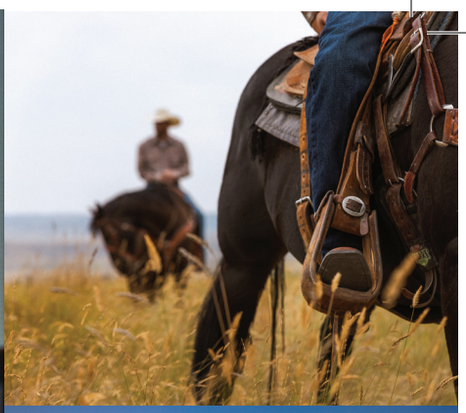
2. LIVE
And if you built a place where people want to live, then you have built a place where people want to work.



4. INVEST
And if you built a place where business and residents will invest, then you have built a place where people will want to visit.

3. WORK
And if you built a place where people want to work, then you have built a place where business and residents will invest.

DESTINATIONS INTERNATIONAL



Visit Billings plays a crucial role in elevating the city's presence on both domestic and international stages, driving tourism across the leisure, meetings, group tour, and sporting events markets. As a DLO, Visit Billings increases awareness of the destination by engaging with meeting and conference planners, sports event organizers, media, consumers in key drive and flight markets, and tour operators. Guided by the leadership of the Billings Tourism Business Improvement District (BTBID) and Chamber/CVB boards—as well as partnerships with the State of Montana and the City of Billings—the Visit Billings team executes strategic, research-driven marketing and sales initiatives. These efforts spotlight the region's outdoor adventures, breathtaking landscapes, arts and culture, culinary and nightlife scene, and proximity to iconic attractions such as Little Bighorn Battlefield National Monument, the Beartooth Scenic Byway, and Yellowstone National Park. Additionally, Billings' meeting and sports facilities position the city as a premier destination for events that drive economic impact and community engagement.

While attracting new visitors to Billings is essential, fostering repeat visitation is equally vital. A positive and memorable visitor experience encourages travelers to return and recommend Billings to others. Visit Billings prioritizes this by enhancing in-market hospitality through customer service initiatives like the Certified Tourism Ambassador (CTA) program, which equips frontline workers with the knowledge and tools to create exceptional guest experiences. Additionally, Visit Billings champions efforts such as the Certified Autism Destination (CAD) program and accessibility initiatives to ensure all visitors feel welcome. By celebrating human differences and educating residents on the value of tourism, Visit Billings strengthens community pride and reinforces the city's reputation as a destination worth revisiting time and time again.

In some parts of Montana, concerns about over-visitation overshadow discussions about tourism. In Billings, however, the visitor economy thrives alongside a business community that welcomes and values travelers. With a strong capacity to serve guests, Billings offers the accommodations, dining, attractions, and hospitality needed to ensure a seamless and enjoyable experience. Visit Billings' strategies focus on enhancing this warm and welcoming environment, ensuring that every visitor feels appreciated and well-served during their stay.

AS A DESTINATION LEADERSHIP ORGANIZATION (DLO), VISIT BILLINGS IS THE BACKBONE OF THE TOURISM INDUSTRY FOR BILLINGS.

FUNDING

Visit Billings is funded primarily through the Billings Tourism Business Improvement District (BTBID) and through a portion of the State Lodging Facility Use Tax. The BTBID assesses $4.00 per occupied room per night on all hotels and motels in the city of Billings with six (6) or more sleeping rooms. The BTBID funds stay local for the marketing and promotion of the city as a destination, to grow visitation, and support local businesses and stakeholders.

This fiscal year will be the first budget year realizing the additional $2.00 assessment per occupied room per night, which went into effect July 1, 2024. A portion of the increased budget will help execute Visit Billings initiatives outlined in the 2024-2027 Visit Billings Strategic Plan. All funds help Billings remain a competitive destination.

Additionally, there are two Montana taxes imposed on users of an overnight lodging facility (such as a hotel, motel, campground, dude ranch, short-term rental, and/or guest ranch), which are collected by the facility and remitted to the Montana Department of Revenue. These two taxes are a 4% Lodging Facility Use Tax and a 4% Lodging Facility Sales Tax, for a combined 8% lodging tax.

$4 Tax Per Occupied Room

8% Combined Lodging Tax

ABOUT BILLINGS

As Montana's largest city, Billings stands as the state's economic and cultural heartbeat. With an estimated population of 122,000, it serves as the county seat of Yellowstone County, home to more than 171,000 residents. Founded in the 1880s and named after Northern Pacific Railroad president Frederick H. Billings, the city quickly earned the nickname Magic City due to its rapid growth. Today, Billings continues to thrive as Montana's City - a thriving hub for tourism, agriculture, energy, healthcare, finance, and education. Known as Montana's Trailhead, it remains the gateway to adventure, commerce, and opportunity in the region.

Billings is shaped by the stunning Rimrocks, sandstone cliffs that rise 500 to 800 feet above the city, offering breathtaking panoramic views. These iconic formations stretch along the north and east sides of downtown, creating a natural skyline unique to Montana's City. Some of the best vantage points can be found at Four Dances National Recreation Area, Swords-Rimrock Park, the Skyline Trail, and Zimmerman Park, where visitors can take in sweeping views of the city, the South Hills, and the distant peaks of the Bighorn, Pryor, and Beartooth Mountains. On a clear day, the vistas extend even farther, revealing the Crazy, Big Snowy, and Bull Mountains on the horizon. Sitting at an elevation of 3,126 feet, Billings offers an elevated perspective—both literally and figuratively—on Montana's vast and diverse landscapes.

Billings offers a vibrant mix of culture, cuisine, and entertainment, creating an experience that is both authentically Montana and uniquely its own. The city's thriving brewery trail invites visitors to explore a diverse craft beer scene, with many taprooms located in the heart of downtown. Dining in Billings is equally enticing, with restaurants showcasing locally sourced ingredients and the creative talents of James Beard finalist chefs. Beyond the culinary scene, the city's rich arts and cultural offerings include contemporary and Western museums, art galleries, and live performances at theaters and music venues. Outdoor community spaces host year-round events and festivals, while boutique shops add to the lively atmosphere. As Montana's largest city, Billings blends urban energy with access to breathtaking landscapes, making it a destination where history, creativity, and adventure converge.

DESTINATION MT & MARKETING MONTANA

Destination MT is the office of tourism for the State of Montana. Under Department of Commerce leadership, the Destination MT team markets Montana as part of a cohesive Montana brand that also works to sustain and grow Montana's economy. From marketing strategies including promotional campaigns, and major programs like Made in Montana and the Montana Film Office, the Destination MT staff creates awareness about the state as a place to visit and do business.

TOURISM IS A MAJOR ECONOMIC DRIVER FOR BILLINGS ALONG WITH AGRICULTURE, ENERGY, HEALTHCARE, FINANCE, AND EDUCATION.

HOW WE MARKET

INSPIRE

As Destination MT inspires travel to Montana, Visit Billings motivates travel to Billings.

ORIENT

Once inspired to travel to Billings, Visit Billings helps people find whys and ways to build Billings into itineraries and agendas for leisure, sports, business, meetings, and group tour travel.

FACILITATE

Once in Billings, it's about the visitor experience. Facilitating visitors to ensure a positive experience and foster a repeat visitor are priorities.

2024 KEY BUSINESS METRICS

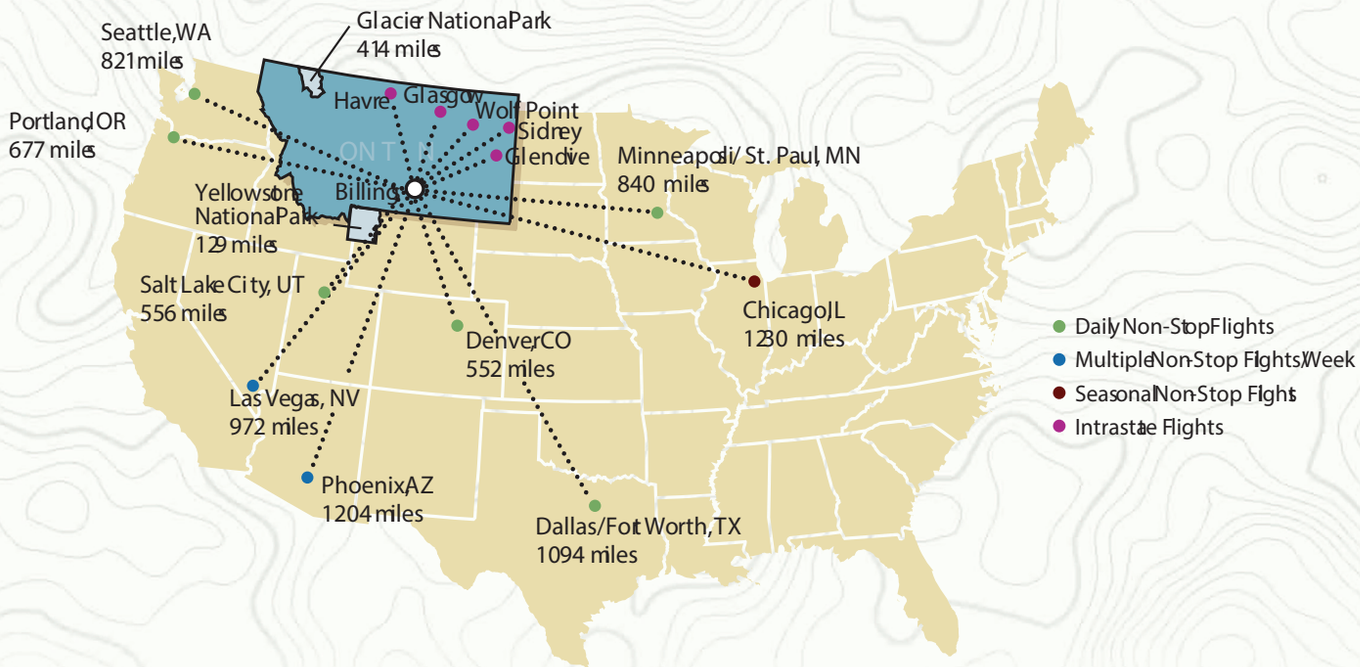
STR DATA BY QUARTER

	Occupancy	Avg Daily Rate	RevPAR
Winter	48.4%	$117.75	$57.03
Spring	65.6%	$134.28	$88.14
Summer	71.6%	$145.74	$104.42
Fall	47.5%	$120.01	$56.96

REPORTING ON PERFORMANCE GIVES US THE DATA WE NEED TO BENCHMARK TOURISM INITIATIVES YEAR-OVER-YEAR, WHILE ALLOWING US TO PROVIDE CRITICAL INSIGHTS FOR OUR STAKEHOLDERS.

ANNUAL OCCUPANCY: 58.2%
ANNUAL ADR: $131.43
ANNUAL REVPAR: $76.53

TARGET MARKETS



23% THE AMOUNT OF TRAVELER SPENDING GENERATED BY NON-RESIDENT TRAVELERS, THE 2ND HIGHEST PERCENTAGE IN THE STATE

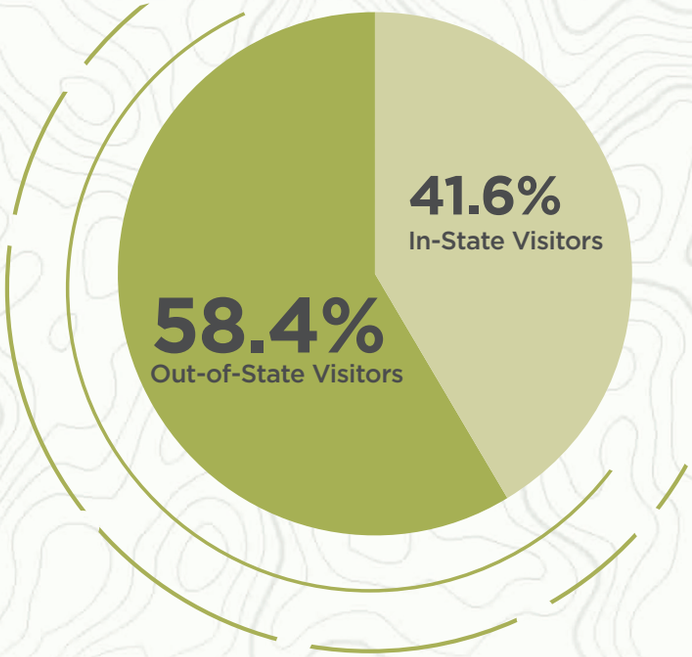
4.6% OUTDOOR RECREATION ACCOUNTED FOR 4.6% OF MONTANA'S GDP IN 2023, THE THIRD HIGHEST PERCENTAGE OF ANY STATE

*Source: ITRR, The Montana Travel Industry 2023 Summer and Economic Contribution 2022/2023 report

NUMBER OF PASSENGERS FLYING INTO BILLINGS IN 2024

490,000 **+13.31%**

IN-STATE VS. OUT-OF-STATE VISITATION



VISITOR PERSPECTIVES

47.5% FOUND BILLINGS, MT AN APPEALING PLACE TO VISIT

42% WHEN ASKED ABOUT THE TOP 10 BILLINGS ATTRACTIONS, 42% SAID "ROADTRIPPING AND SCENIC DRIVES," FOLLOWED CLOSELY BY "ENJOYING LOCAL FOOD OR DRINKS, EXPLORING THE CITY ITSELF, VISITING STATE OR LOCAL PARKS, AND HIKING."

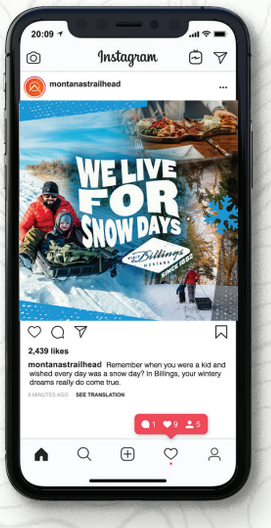
2024 KEY PERFORMANCE METRICS

SPRING/SUMMER - NATIONAL ADVERTISING

WEBSITE TRAFFIC	IMPRESSIONS	ACTIVITIES GENERATED	SEARCH CLICK-THROUGH-RATE (CTR)	DIGITAL OUT-OF-HOME (DOOH)
480K	45.5M	501K	12.27% *INDUSTRY AVERAGE IS 4.68%	2.75M

FALL/WINTER - REGIONAL ADVERTISING

+96% INCREASE IN TOTAL SITE ACTIVITY DUE TO ADDING CONNECTED TV (CTV) TO THE MEDIA MIX



YouTube delivered over **1.9M impressions** with over **933,000 people** who actively viewed the videos resulting in **1,936 conversions**.

SEARCH CTR	SOCIAL GENERATED ACTIVITIES	ACTIVITIES GENERATED	IMPRESSIONS	DISPLAY CONVERSIONS	VIDEO VIEW RATE
18.1%	45K	211K	28.1M	+9K	47.81%

*With an industry benchmark of 29.1%

WEBSITE

WEBSITE TRAFFIC	AVG. SESSION DURATION	CLICKS TO PARTNER PAGES	VISITOR GUIDE VIEWS	VISITOR GUIDE REQUESTS	E-NEWSLETTER SIGN-UPS
939K+	59S	31K+	10.6K+	1.8K+	983

TOP ONLINE MARKETS FOR WEBSITE VISITATION

DALLAS 85K CHICAGO 77K DENVER 37K
PHOENIX 28K SEATTLE 23K

EVENTS - REGIONAL ADVERTISING

WEBSITE TRAFFIC	IMPRESSIONS	ACTIVITIES GENERATED
88K	15M	105K

DISPLAY ACTIVITIES	REACH	BREW TRAIL & EVENTS
+127%	3M	+227%

PUBLIC RELATIONS

- Generated more than 48 million media impressions and an earned media score of 80 (goal was 70).
- Highlights included placements in *RoadRUNNER, Men's Journal, USA Today* and Fox News (online).
- Hosted a VIP earned media tour focusing on Billings and Yellowstone National Park for journalists representing publications such as *AFAR, Lonely Planet, US News & World Report* and *Food & Wine.*
- Established relationships with key national and interest-specific journalists and influencers to cultivate future earned media results.

Social reached **883,000 users** generated **5.3 million impressesions** had a CTR of **1.5%** and generated **78,000 activities**.

STATE OF THE AMERICAN TRAVELER

MARCH 2025, FROM FUTURE PARTNERS

The Global Hotel Alliance (the world's largest alliance of independent hotel brands) recently released new data on the biggest travel trends for 2025. 99% of travelers are planning leisure getaways next year, with business travel increasing by 13%.

72% of travelers are prioritizing relaxation, over and above last year's explorative focus. Travelers, once again strapped for cash due to inflation and hoping to make the most of their trips, desire activities and experiences that allow them to relax, explore new destinations and cultures (62%), and escape everyday life (46%). As business travel continues its long recovery and longer leisure stays take center stage, we're seeing a clear shift towards blending work and relaxation.

TRAVEL TRENDS IN 2025

Buy Now Pay Later A trending topic that was examined in the latest wave of *The State of the American Traveler* is the adoption of "Buy Now, Pay Later" (BNPL) payment plans to finance trips in 2025. More than one-in-five American travelers (21.2%) say they are likely to use "Buy Now, Pay Later" payment plans for some of their trips this year, although 62.8% say they are unlikely to. As you might expect, usage of BNPL for travel is driven by age. Some 45% of Gen Z say they are likely to use BNPL to finance their trips in 2025, followed by 33.2% of Millennials and 21.2% of Gen X. Meanwhile, just 7.8% of Baby Boomers said they were likely to.

AI Nearly 62% of American travelers feel it's likely or certain that usage of AI tools like ChatGPT and Gemini to plan travel will become much more popular in 2025, up 3 points in the last year. While the expectations are clearly there, perhaps the available AI tools and their benefits may need to catch up to them. American travelers' deliberate usage of AI tools for travel remains at 14.2% - still below the record high of 17% in November 2023.

School Holidays Future Partners also recently asked parents who typically travel with their school-aged children about the role of school holidays in how they schedule their family vacations. Over half (57.9%) of these travelers reported that school holidays indeed dictate when they schedule their family vacations completely or quite a bit, while only 7.5% said not at all. Among those who reported having some level of flexibility around scheduling their family vacations regardless of school holidays, the most commonly selected factors behind this were parents' flexible work schedules (57.2%), supportive school policies (41.2%), technology that allows children to complete schoolwork remotely (36.9%), and the benefit of lower travel costs during non-peak seasons (34.4%).

Politics More than half of American travelers (52.3%) feel it's likely that an increasing number of travelers will avoid (or select) destinations based on their personal politics. Although this is down 4 points from last year, it remains something to watch and consider in travel motivations.

RESEARCH ON MEDIA PLATFORMS MOST USED BY TRAVELERS

Future Partners explored deeper trends around how the top marketing channels have tracked over time for specific generations. There are clear divides.

The most recent survey by Future Partners revealed that movies and TV series have an impact on travel decisions, with nearly 30% of American travelers reporting visiting destinations specifically because they were featured on screen. Over 11% have been motivated by movie locations, 10.7% by both movie and TV series locations, and 8.3% by TV series alone. With the continued focus on "Yellowstone" and its spin-offs, all of Montana can benefit from this trend.

Instagram ranks highly among Millennial (35.3%) and Gen Z (32.2%) travelers, but significantly lower among Gen X (22.9%) and Baby Boomer (7.7%) travelers.

More than a third of Gen Z travelers (34.9%) and nearly one in four Millennial travelers (23.7%) would be receptive to destination marketing on **TikTok**, but just 11.9% of Gen X and only 3.1% of Baby Boomer travelers say the same.

Email does not make an appearance on Gen Z's list, but is ranked second for Gen X and Baby Boomer travelers, and is fourth on the list for Millennial travelers.

Facebook is the only social media platform to make the Top 5 list for all generations, though it only ranks fifth for Baby Boomers.

Gen Z travelers have historically demonstrated a higher preference for short-form video social media platforms TikTok and Instagram versus their other top channels (Facebook, online content, websites found via organic search).

To track and measure campaigns, Visit Billings staff in partnership with agency colleagues monitor the following data:

Smith Travel Research (for demand, occupancy and ADR), TBID Assessments, Collections from State Lodging Facility Use Tax, Destinations International Economic Impact Calculators, VisaVue Spending Trends, AirDNA Data and Future Partners.

AIRDNA TBID VISA str MONTANA DEPARTMENT OF REVENUE Future Partners

FY26 STRATEGIC PRIORITIES

GROWING VISITATION

Increasing visitation is Visit Billings' highest priority, and all the strategies listed below will contribute to that visitor growth from all segments - leisure, sports and meetings/conventions. Visit Billings' success and the success of local lodging partners leads to growth in the visitor economy by elevating restaurants, retailers, and attractions - while also encouraging new opportunities.

FOSTER VISITOR GROWTH

- INCREASE LEISURE VISITATION
- THE VISITOR EXPERIENCE
- ADVANCE SPORTS SALES & SUPPORT
- RECRUIT MEETINGS & CONVENTIONS
- GROW GROUP TOUR TRAVEL
- SUPPORT AIR SERVICE

THE '24-'27 STRATEGIC PLAN - FY26 PRIORITIES

- SPORTS TOURISM LEADERSHIP
- EXECUTE LOCAL TOURISM EDUCATION CAMPAIGN
- SIGNATURE EVENT OPTIONS DURING NEED PERIOD(S)
- RESEARCH AND DATA
- INTERNATIONAL MOUNTAIN BICYCLING ASSOCIATION (IMBA) RESEARCH
- NATIONAL TRAVEL & TOURISM WEEK CELEBRATION
- BRAND EVOLUTION

INCREASE LEISURE VISITATION

Leisure travel remains a cornerstone of Billings' tourism economy, supporting hotels, motels, and campgrounds, as well as key tourism partners, including restaurants, retailers, attractions, and event organizers. To drive visitation, Visit Billings implements targeted regional and national marketing strategies designed to inspire travelers from diverse segments—road trippers, outdoor adventurers, history enthusiasts, arts and culture seekers, and food lovers, among others.

Through strategic campaigns, Visit Billings promotes authentic itineraries that showcase both the city's distinct identity and its role as a gateway to the broader region. Storytelling efforts will emphasize events, iconic attractions, and the personalities that make Billings a one-of-a-kind destination while strengthening the connection between the community and its visitors.

Billings' prime location along the I-90 and I-94 corridors makes it an essential stop for travelers exploring Yellowstone National Park, the Badlands, and the Black Hills. Billings offers unparalleled access to outdoor recreation, rich history, and cultural experiences, making it a natural draw for those seeking adventure and connection. Visit Billings will continue to evolve its approach through dynamic marketing, digital engagement, and in-person activations to elevate Billings as a premier leisure travel destination and ensure sustained tourism growth and economic impact.

THE VISITOR EXPERIENCE

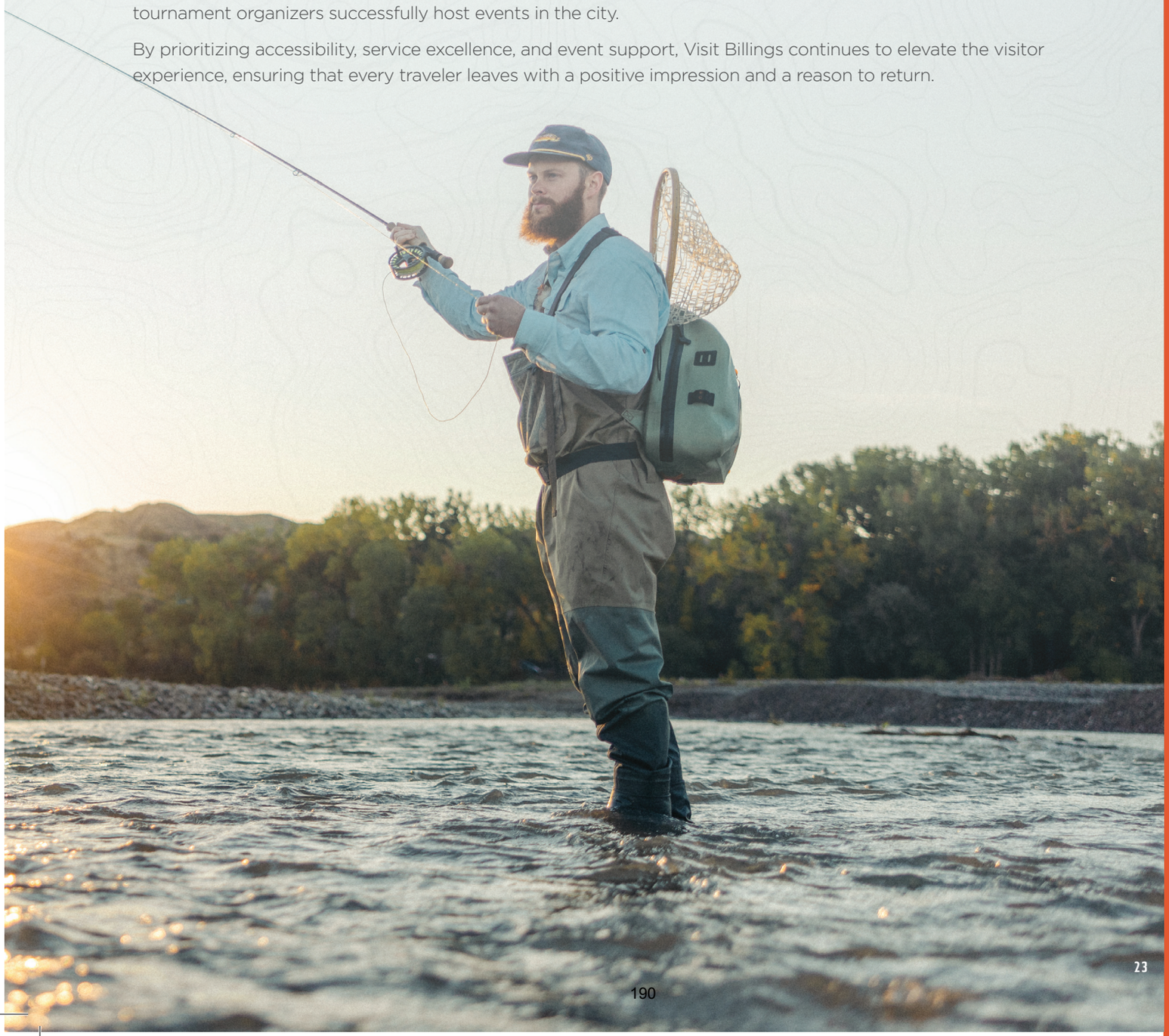
Exceptional service leads to repeat visitation and extended stays, making visitor experience a top priority for Visit Billings leadership and staff. Ensuring that travelers feel welcome and enjoy their time in Billings is essential to fostering a thriving tourism economy.

Visit Billings enhances the visitor experience through initiatives like the Billings Trail Guides program, Meet the Locals, and the Certified Tourism Ambassador Destination commitments with Mickey Schaefer & Associates. These efforts prioritize quality customer service, strengthen local knowledge, and ensure positive interactions between visitors and the community.

Additionally, Visit Billings is leading efforts to make Billings a more inclusive and autism-friendly destination. By working with local organizations and businesses, the initiative aims to create a welcoming and accessible environment for travelers of all abilities.

A positive visitor experience also extends to sports events and meetings, which bring thousands of attendees to Billings each year. Visit Billings provides key support services, including hosted site inspections, registration assistance, city and regional tour planning, financial incentives, grant options, and confidential hotel sourcing, helping meeting planners and tournament organizers successfully host events in the city.

By prioritizing accessibility, service excellence, and event support, Visit Billings continues to elevate the visitor experience, ensuring that every traveler leaves with a positive impression and a reason to return.



ADVANCE SPORTS SALES & SUPPORT

Sports tourism continues to be a major driver of economic impact in Billings, bringing athletes, teams, and fans to the city while benefiting hotels, restaurants, retailers, and attractions. To remain competitive, Visit Billings Sports focuses on strategically positioning the city as a premier sports destination, targeting events that align with the region's facilities, accommodations, and strengths. Additionally, supporting the growth of existing events ensures long-term success for tournament organizers and increased visitor spending.

Infrastructure plays a critical role in advancing sports tourism. In 2018, Visit Billings led a sports feasibility study conducted by Victus Advisors, which identified the need for additional sports facilities to expand the city's ability to attract and host larger tournaments and events. After the unsuccessful bond measure for a Multigenerational Recreation Center, the demand for enhanced venues remained. Recognizing this need, local sports organizations and user groups have stepped up to privately develop new facilities, such as the Yellowstone Ice Foundation's Signal Peak Ice Arena, a planned two-sheet ice facility that will meet the growing demand for hockey, figure skating, and ice sports in the region.

The Tourism Business Improvement District (TBID) is actively supporting these facility development efforts, understanding that investing in new venues will strengthen Billings' ability to host larger and more diverse sporting events. Improved infrastructure not only increases Billings' competitiveness for event bids but also generates economic benefits by attracting more visitors to the city. Visit Billings remains committed to elevating Billings as a leading sports tourism destination, ensuring long-term economic vitality for the city and county.

RECRUIT MEETINGS & CONVENTIONS

Meetings and conventions drive significant year-round economic impact for Billings, supporting hotels, restaurants, and local businesses. To remain competitive, Visit Billings will implement innovative sales strategies and strengthen partnerships to attract planners and decision-makers.

In FY26, efforts will focus on securing meetings for 2026, 2027, and beyond, working closely with hotels and venue managers to position Billings as a premier destination. Exceptional visitor services remain a top priority, providing planners with hands-on support that enhances the meeting experience and reinforces Billings as a trusted host city.

GROW GROUP TOUR TRAVEL

Billings continues to be a premier destination for group travel, offering a mix of history, culture, outdoor adventure, and accessibility. Whether it's a motorcoach tour or small group expedition, Billings serves as an essential stop along the Great American Road Trip, connecting travelers from the Badlands to Yellowstone National Park.

As group travel demographics evolve, itineraries have expanded to include younger, more active travelers seeking immersive experiences. Visitors want more than just a guided tour—they crave the stories behind the landscapes, landmarks, and local culture. Outdoor recreation is a growing priority, with tour operators incorporating flexible, nature-focused itineraries that allow travelers to explore independently or participate in small-group adventures.

With its proximity to Yellowstone National Park, Little Bighorn Battlefield, and Pompey's Pillar, Billings is a gateway to Montana's rich history and breathtaking landscapes. According to the American Bus Association (ABA) Foundation, Yellowstone County welcomed over 160,000 motorcoach group visitors in 2022, generating more than $5.18 million in direct sales. As international inbound travel rebounds, there is growing potential to attract fly/drive visitors who begin their journeys in major hubs like Denver and Salt Lake City before exploring Montana.

Visit Billings remains committed to strengthening relationships with tour operators and ensuring Billings is recognized as a must-visit destination. By embracing storytelling, active itineraries, and flexible group experiences, Billings will continue to attract diverse travel groups and expand its role as a hub for domestic and international tourism.

SUPPORT AIR SERVICE & BIL

Air service is essential to the continued success of the tourism industry in Billings. The completion of Billings Logan International Airport's (BIL) $55 million expansion and renovation has significantly improved the traveler experience, making it a more appealing gateway to the region. However, for Billings to remain competitive as a top-choice destination, consistent air capacity, connectivity, and reasonable fares are crucial factors influencing both leisure and business travelers. Reliable air service plays a pivotal role in the decision-making process for visitors, meeting planners, and sports tourism, all of which drive economic impact for the city.

Visit Billings has made air service expansion a top priority, recognizing that strong air connectivity directly supports tourism growth. The organization's commitment includes financial contributions toward Small Community Air Service Development (SCASD) grant applications, marketing support in new markets, and a strong presence on the Billings Air Service Committee.

As an active member of the Air Service Committee, Visit Billings collaborates closely with community partners and airlines to advocate for enhanced connectivity and expanded routes. The committee has developed targeted communication strategies that engage both the local community and airline partners, reinforcing the region's demand for improved air service. This includes marketing campaigns, community engagement initiatives, and direct airline outreach to promote existing routes while demonstrating the need for additional flights.

Airlines look to communities for demonstrated support when considering new routes, and Visit Billings' presence within the Air Service Committee underscores the destination's commitment to air service success. Through strategic marketing, public relations efforts, and collaborative partnerships, Visit Billings will continue to champion air service expansion, ensuring Billings remains accessible and competitive in the regional and national tourism landscape.

THE '24-'27 STRATEGIC PLAN

In the fall of 2021, Visit Billings began developing a strategic plan to guide both organizational and destination growth through 2027. Released in early 2024, the resulting three-year plan outlines core objectives and key strategies designed to enhance visitor-driven economic impact in Billings. That same year, Visit Billings leadership and the BTBID Board of Directors identified priority initiatives for FY25 implementation. While the full plan remains a dynamic roadmap for the organization, the BTBID Board designated the following items as top strategic priorities for FY26.

FY26 STRATEGIC PLAN PRIORITIES:

Visit Billings' continued success as a high-performing organization is essential—not only for stakeholders of the Billings Tourism Business Improvement District (BTBID) and the Billings Convention and Visitors Bureau (BCVB), but for the long-term economic vitality of Billings as a tourism destination. Growing visitation fuels local businesses, supports jobs, and enhances the city's brand both regionally and nationally.

As previously noted, the importance of prioritizing tourism in Billings has never been greater and evolving visitor expectations demands a strategic approach focused on budget efficiency, targeted marketing and sales, and exceptional visitor experience. The 2024–2027 Visit Billings Strategic Plan provides a framework of key objectives to guide the organization through 2027, leading up to the BTBID's renewal.

While the plan allows for continual evaluation of goals, initiatives, and outcomes, FY25 marked the beginning of implementation, with identified priorities already underway. However, to sustain and scale successful programs, expand staff capacity, and elevate Billings as a leading destination, adequate funding is vital. Execution of the Strategic Plan—and the broader mission of Visit Billings—relies on the ability to invest in high-ROI marketing, sales, and visitor support initiatives that drive demand in the meetings, sports, and leisure markets.

Recognizing this need, the BTBID Board of Directors engaged in a 24- to 36-month review of funding options leading into the 2023 warm season. After extensive stakeholder input, the Board voted in fall 2023 to increase the BTBID assessment by $2.00, bringing the total to $4.00 per room, per night, effective July 1, 2024. Fiscal Year 2026 will be the first year Visit Billings realizes the full benefit of this additional revenue. These funds will allow the BTBID Board to ensure the organization's mission is achieved—for both District members and the broader destination.

SPORTS TOURISM LEADERSHIP IN FY26 AND BEYOND

In 2012, the BTBID Board of Directors took deliberate steps to diversify Visit Billings' investment strategy by developing Billings as a sports tourism destination. Over the past 13 years, the segment has delivered consistent wins—from hosting NCAA and NAIA collegiate events to the expansion of youth and travel sports, all contributing to a growing sense of community pride and visitor impact.

Today, sports tourism remains one of the strongest opportunities for visitation of Billings. In FY26, Visit Billings will build on this momentum through targeted initiatives, made possible by the increased BTBID assessment and resulting budget.

A key milestone in FY26 will be the launch of a dedicated brand for the sports segment, signaling Billings' continued commitment to attracting and hosting premier events. Visit Billings will also strengthen city-wide sports collaborations and work closely with both existing and emerging sports venues to create new opportunities for growth. Among these efforts:

- Supporting the Yellowstone Ice Foundation and the development of the Signal Peak Ice Arena, which introduces an entirely new market segment for Billings sports tourism.
- Continuing engagement with the Amend Park Recreation Campus and the City of Billings Courts Facility, both of which expand the city's hosting capacity.

These investments are not only expanding Visit Billings' ability to sell the city for events—they are also fueling an important conversation: What does the future structure of sports tourism leadership in Billings look like? With momentum growing and new facilities coming online, FY26 will be a year of action and evaluation. Building on FY25's foundational research, Visit Billings will further explore the formation of a formal sports council, committee, or authority—a collaborative body dedicated to strengthening Billings' reputation as a premier sports destination.

As outlined in the 2024–2027 Strategic Plan, understanding the right model for leadership and coordination in sports tourism is essential to long-term success. FY26 marks the next step in bringing that vision into focus—powered by enhanced resources and a strong community of partners ready to shape the future of sports in Billings.

EXECUTE LOCAL TOURISM EDUCATION CAMPAIGN

Resident engagement is imperative to success in tourism for a destination. Destination leadership organizations that engage well with their residents, community groups, business owners, elected officials, tourism partners, and visitors are well positioned for growth. These partnerships not only help communities better understand the power of tourism, but they also foster a sense of pride among residents as they recognize the industry's contributions to the local economy and quality of life. When locals feel informed and connected to the success of their destination, they become advocates for growth, allowing tourism boards and staff to focus on advancing strategic initiatives rather than continually justifying the value of marketing efforts, projects, and DLO resources.

Visit Billings is a collective voice for tourism in Billings and empowers the destination on big and small tourism-related issues at the local, state, and federal levels. In May 2025, Visit Billings will execute its first tourism education campaign aimed at increasing local awareness of the industry's positive impact. This marks the beginning of an ongoing commitment to community education and engagement that will remain a strategic focus for the team in the years ahead.

RESEARCH AND DATA

A core recommendation of the 2024–2027 Strategic Plan is the execution of updated research to better inform marketing and sales strategies. In FY26, Visit Billings will conduct a comprehensive Visitor Profile Study - the first since 2018. This research will provide critical insights into who is visiting Billings, how they travel, what they spend, and what influences their decision-making. With refreshed data, Visit Billings can refine its focus on high-value target markets - those that yield longer stays, higher spending, and greater lifetime visitor value, while identifying the most cost-effective regions to generate new and repeat visitation. This work will sharpen destination messaging, improve ROI, and guide decisions across all program areas.

SIGNATURE EVENTS DURING NEED PERIODS

Visit Billings continues to collaborate with existing events and festivals to enhance high-quality visitor experiences, particularly during need periods such as the shoulder seasons. In FY25, discussions explored the potential for a signature event or festival that could capitalize on Billings' strengths—whether as a hub for outdoor adventure under the Big Sky or as a premier brew trail and culinary destination. The goal is to develop an event that attracts overnight visitors during traditionally lower-demand periods. FY26 will serve as a critical research year to evaluate the feasibility of such an event and identify opportunities for growth.

Successful models from similar climates include Anchorage's Fur Rendezvous, Grand Rapids' World of Winter and Art Prize, Steamboat Springs' Winter Carnival, the Portland Winter Light Festival, St. Paul Winter Carnival, Breckenridge's International Snow Sculpture Championships, and Aspen's Wintersköl—a four-day celebration of Nordic culture. Other potential concepts include a dedicated restaurant week or expanding an existing event during a need period to increase its impact and visitor draw.

Additionally, Visit Billings has focused on amplifying emerging events that align with the city's strengths. A key example is **Billings Craft Beer Week**, which showcases the **Billings Brew Trail**. With marketing support from Visit Billings, the event—scheduled for May 11-18—is positioned to grow year after year, further solidifying Billings as a must-visit destination for craft beer enthusiasts.

INTERNATIONAL MOUNTAIN BICYCLING ASSOCIATION (IMBA) RESEARCH

The International Mountain Bicycling Association (IMBA) remains the global leader in mountain bike advocacy and the only U.S. organization dedicated exclusively to trail access and development for riders of all skill levels. While still a hidden gem in some circles, Billings has grown as a sought-after mountain biking destination, offering an extensive network of single-track and dirt trails maintained by the city, county, and Bureau of Land Management—many of which are found in northwest Billings and along Highway 3 near Acton.

With IMBA Ride Center applications expected to open sometime in 2025, Visit Billings will continue its pursuit of Ride Center designation, further solidifying the city's reputation as a premier biking destination. In the coming year, Visit Billings will work alongside Pedal Unite, Billings TrailNet, local businesses, and the mountain biking community to refine strategy, assess trail readiness, and ensure Billings is well-positioned for certification when the application process begins. This designation would provide greater recognition for Billings' mountain biking assets, attracting more riders and increasing visitor engagement with the city's outdoor recreation offerings.

BRAND EVOLUTION

A recommendation in the Visit Billings Strategic Plan was to consider the evolution of the Visit Billings brand. Visitor and stakeholder research identified a need for the Visit Billings brand to amplify the city's attributes and not focus specifically on its location as Montana's Trailhead currently does, which may unintentionally be encouraging visitors to explore outside the city. The brand positioning will reflect the city's authentic identity, as defined by collectively its visitors, residents and stakeholders while building from from the foundation of the current brand pillars. Visit Billings plans to launch the rebrand in 2025.

NATIONAL TRAVEL & TOURISM WEEK AND LOCAL TOURISM EDUCATION CAMPAIGN

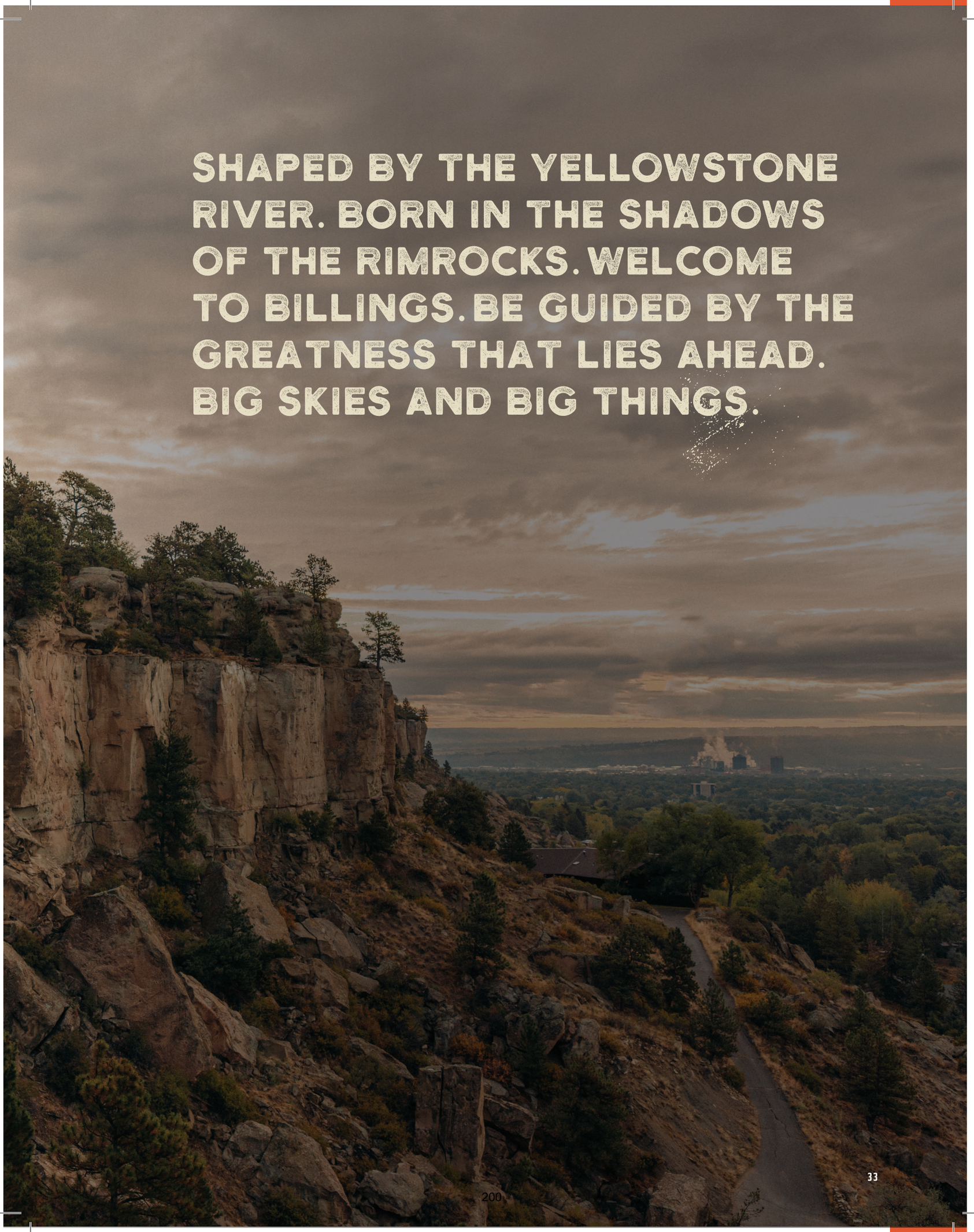
Resident engagement is imperative to the success of tourism in Billings. Destination leadership organizations that actively educate and engage residents, business owners, elected officials, and tourism partners help foster a deeper understanding of tourism's economic value. By building positive sentiment within the community, Visit Billings can focus its efforts on advancing the destination rather than continuously justifying the need for tourism marketing, funding, and projects.

National Travel & Tourism Week (NTTW), established by the U.S. Travel Association, serves as a key moment to amplify these efforts. Visit Billings will use this annual celebration in May to share impactful data—such as visitor spending, job creation, and tourism's contributions to quality of life—through earned and owned media, social channels, and stakeholder outreach. The 2025 campaign will introduce new strategies to highlight the industry, celebrate its champions, and better connect with the local community.

To further enhance this initiative, Visit Billings will implement a dedicated tourism education campaign throughout the month of May to coincide with NTTW. This campaign will include:

- Utilizing the Destinations International Advocacy Toolkit to enhance messaging and community engagement.
- Creating a dedicated section on the new Visit Billings website for tourism education materials.
- Developing fact sheets, videos, and other collateral to effectively communicate tourism's impact.
- Producing advocacy materials tailored for government officials to strengthen tourism-related policies.
- Showcasing case studies and blogs that highlight tourism success stories.
- Leveraging both earned and paid media to expand public awareness and engagement.

As Destinations International emphasizes, promoting a destination is an investment in economic development and community well-being. Visit Billings remains a collective voice for tourism, ensuring its role as a key economic driver is recognized and supported. Through strategic advocacy, targeted education, and collaborative partnerships, the May tourism education campaign will reinforce the importance of tourism within the community while celebrating the industry's contributions during NTTW.


SHAPED BY THE YELLOWSTONE RIVER. BORN IN THE SHADOWS OF THE RIMROCKS. WELCOME TO BILLINGS. BE GUIDED BY THE GREATNESS THAT LIES AHEAD. BIG SKIES AND BIG THINGS.

ADVERTISING AND PROMOTIONS

FY26 GOALS & TACTICS

GOAL:

DRIVE YEAR-ROUND VISITATION BY INCREASING AWARENESS FOR BILLINGS AS AN IDEAL TRAVEL DESTINATION, WITH BIG SKIES AND OUTDOOR ADVENTURE.

TACTICS:

Explore the next phase of the "Outside Voice" campaign, utliizing the same messaging platform used in spring/summer 2024 but evolving the visual language and execution to bring fresh energy to the campaign.

Promote the current and any emerging flight markets through grant opportunities, paid media, as well as through digital and social platforms. Develop a storymaking strategy leveraging content like Trail Guides to showcase the locals and their warm, genuine nature, while sharing with visitors locals' perspective on life that is uniquely Montana.

Execute Visit Billings' research-driven, consumer-focused brand platform, to build marketing campaigns and promotions that showcase rich visuals of the entire destination.

Leverage yearly events while showcasing all the cultural, culinary, and outdoor experiences that can round out a trip to Billings. Encourage people to visit Billings for all aspects of event date ranges including overnight, weekend, long weekend, and midweek stay.

Drive media coverage for the destination, through public relations initiatives, that profiles Trailsetters who can share the locals' perspective on how to best enjoy Billings as a destination for adventure-seekers, foodies and cultural enthusiasts.

TRADITIONAL AND DIGITAL MEDIA

GOALS:

INCREASE BRAND AWARENESS

Increase awareness for the destination that encourages target audiences to deepen consumer engagement with the destination's brand.

INCREASE DIRECT FLIGHT AWARENESS

Increase awareness for the direct flights to Billings from Chicago, Dallas/Fort Worth, Denver, Las Vegas, Minneapolis, Phoenix, Salt Lake City, Portland, Seattle and Los Angeles.

TACTICS:

Use a multi-channel media strategy approach that utilizes Native / Display, PMAX, Meta, Pinterest, Search, while also increasing investment and expanding geo-targeting to support drive and flight markets.

In drive markets, use channels best for events - search and display - to drive awareness and site traffic.

Engage with local media publications for the promotion of Billings and supporting local businesses.

Prioritize Meta and Display to promote awareness and drive website traffic as social and display consistently perform well, which creates efficiencies in maximizing impressions and leading users to the website to learn more and take a specific action.

In flight markets, leverage channels that have previously driven success for those markets - search, display, and social (Pinterest and Meta).

Strategically place out-of-home billboards within and around Billings to engage local and regional audiences.

Harness the power of advanced analytics to inform media performance and strategy.

Place Digital Out-of-Home (DOOH) in key drive and fly markets, capturing new travelers who may not have considered Billings before, providing a powerful way to consistently engage with travelers throughout their day.

Increase programmatic CTV budget to further support driving traffic to the website. 2024 saw that users were 3x more likely to convert on the Landing Page when exposed to a CTV + Display ad versus just Display increasing the total site activities by 96% year-over-year.

Optimize audiences and expand targeting tactics within existing channels and test new tactics on new channels.

For flight markets, increase investment in upper-funnel tactics to drive awareness in markets where Billings is a lesser-known travel destination.

Sponsor content development and niche digital targeting the two-wheel audience.

Utilize advanced analytics to inform media performance and strategy, while also developing ROI tracking on key advertising/marketing initiatives, that strives to deliver increased impressions through the fiscal year and garners a significant increase in engagements with a click-thru rate that is well above industry average.

INTERACTIVE AND SOCIAL

GOALS:

INCREASE BRAND INTERACTION

Increase brand interaction with informative and engaging digital content that builds awareness and loyalty, while ultimately motivating consumer travel.

INFORM PLANNERS

Provide meeting planners and sports event planners with the information and materials they need to choose Billings as their preferred destination for meetings, conventions and sports events.

INCREASE SITE VISITATION

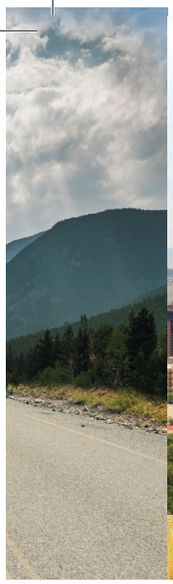
Increase website visitation.

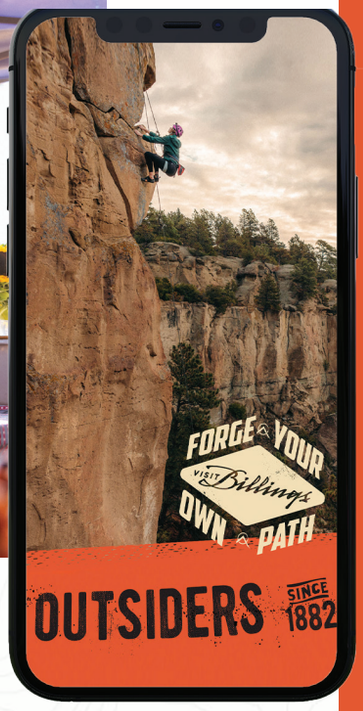
GROW SOCIAL

Grow the audience on Visit Billings' social platforms.

GROW EMAIL LIST

Increase contacts in Visit Billings email database and encourage an open rate of over 20% for email marketing initiatives.





TACTICS:

SOCIAL MEDIA / EMAIL

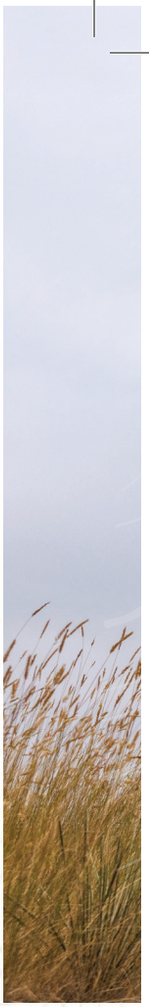
- Share the destination's story in a compelling, consistent and editorial manner, with storytelling as the driving characteristic.
- Extend the Visit Billings' voice into the online space as a persona – the approachable and lighthearted Billings Trail Guide.
- Annually develop an integrated editorial content calendar to consistently plan and prepare content (e.g. copy, photos, videos, etc.), streamlining and integrating social content development efforts across all channels.
- Integrate seasonal messaging, key events, new local businesses, etc. across all digital channels.
- Increase video content on all owned channels - to also be used in paid and earned channels - which engage a variety of local personalities.
- Through Facebook, increase awareness of upcoming events and must-see attractions while also highlighting tourism partners.
- On Instagram, curate and utilize consumer-generated photography and video, while also posting editorial photos, videos and engaging "Stories" highlighting destination experiences and offerings.
- Promote the #VisitBillings and #MontanasTrailhead hashtags while encouraging visitors and stakeholders to do the same.
- Expose travelers to editorial content, blog articles and social content through email marketing.

WEBSITE

- In 2025, the website will undergo a complete audit and redesign which will help improve navigation and modernize its design to better meet the needs and expectations of users. This will resolve any technical deficiencies, enhance security measures, and align the website with current industry standards, best practices and regulations. Planned launch of new site is end of 2024-205 fiscal year.

- Promote new blog content on the website, featuring experiences that align with the interest-based personas from History Buffs to Foodies and Outdoor Enthusiasts as well as key events throughout the year.

PUBLIC RELATIONS



GOALS:

GENERATE EARNED MEDIA AND INFLUENCER COVERAGE

Generate earned media and influencer coverage for Billings, positioning the destination as an authentic, welcoming city giving visitors access to modern amenities, outdoor adventure, family fun and exquisite food/beverage options while preserving the Montana spirit they are seeking.

INCREASE WEBSITE TRAFFIC

Increase traffic to the Visit Billings website through earned digital media placements including the destination URL.

PLACE EARNED MEDIA

Place earned media features in target publications with a total audience impressions value of at least 10 million.

TACTICS:

Identify new, cost-effective means to achieve similar ends of traditional travel/tourism media outreach.

Explore offering digital experiences to media and influencers to reach a broader audience.

Develop earned media tactics that tie directly to paid media efforts to amplify seasonal campaigns, and vice versa.

Share brief news and story ideas with greater frequency about Billings events, award nominations and other news with target media and influencers. Reengage with journalists who expressed interest in visiting Billings in previous fiscal years but did not due to scheduling conflicts and/or budget constraints.

Respond to subscription-based media inquiries to provide relevant information about Billings to be included in editorial media.

Explore partnerships with Brand MT and Visit Southeast Montana to share earned media costs.

Leverage evolving industry trends such as multi-generational travel, solo travel and self-improvement trips as a framework for earned media content.

MONTANA

Attend PRSA event(s) or Brand MT sponsored opportunities.

EVALUATION/ROI

Utilize the earned media scorecard developed in the previous fiscal year as a basis to compare year-over-year results to determine increases in earned media success. The scorecard is based on best practices developed by the Public Relations Society of America.

ADVANCE SPORTS SALES & SUPPORT

GOALS:

GENERATE NEW ROOM NIGHTS

Generate new room nights from sports events recruited to the area that will impact room demand, and generate economic impact while creating even greater awareness for Billings as a choice sports destination.

GROW EVENTS

Grow or expand existing sports events with current event and tournament owners.

RETAIN EVENTS

Retain existing sports events.

PARTNER

Successfully collaborate with local collegiate partners for NCAA and NAIA event bids.

30 EVENTS

Book and/or support 30 sports events in Billings.

TACTICS:

- Expand Industry Presence & Brand Awareness – Attend key sporting event trade shows and appointment-based conventions such as SportsETA, The Invitational by SPORTS Relationship Conference, and SPORTS Relationship Conference to strengthen relationships, enhance the Visit Billings Sports brand, and increase awareness of Billings' sports tourism offerings.
- Lead Generation & Outreach – Develop new sports event leads through strategic collaboration with IMM and targeted engagement with sports planners.
- Enhanced Digital Marketing – Utilize email marketing templates and e-postcards to maintain and build relationships with sports event organizers.
- Collegiate Sports Partnerships – Strengthen collaboration with Rocky Mountain College (RMC), Montana State University Billings (MSUB), the Frontier Conference, and GNAC Conference to attract collegiate sporting events.
- Retention & Growth of Existing Events – Support and expand sports events already hosted in Billings through ongoing collaboration with local, state, and regional stakeholders.
- Refine Sports Sales Toolkit – Continuously update and optimize the sports sales toolkit to improve efficiency and effectiveness in sales outreach and follow-ups.
- Strategic Sports Marketing Efforts – Maintain and enhance Visit Billings Sports marketing initiatives to further establish Billings as a premier sports destination.
- Data-Driven Economic Impact Analysis – Continue subscription and utilization of the Destinations International Economic Impact Calculator to assess and showcase the economic benefits of sports tourism in Billings.
- Sports Planner Familiarization Tour – Organize a two-day hosted site inspection for top sports planners, providing an immersive experience of Billings' sports facilities, hospitality, and amenities.
- Community & Industry Engagement – Strengthen involvement in Midland Roundtable to build stronger regional sports connections.
- Special Olympics Montana State Summer Games – Successfully execute year two of hosting the 2025 Special Olympics State Summer Games, focusing on community engagement to enhance the athlete and fan experience.
- Sports Infrastructure Development – Collaborate with key stakeholders on advancing new sports facility development to enhance Billings' ability to attract and host major sporting events.
- Strategic Initiatives from the 2024-2027 Visit Billings Strategic Plan:
  - ❖ Conduct feasibility research on Billings becoming an International Mountain Bicycling Association (IMBA) Ride Center, with applications expected to open in 2025.
  - ❖ Assess best practices for structuring a sports-focused organization or committee to optimize sports tourism development and leadership in Billings.

RECRUIT MEETINGS & CONVENTIONS

GOALS:

BUILD RELATIONSHIPS

Generate room nights as a result of sales initiatives to raise awareness of Billings as a choice meeting destination and by providing meeting planners with the knowledge and logistical support they need to make meetings in Billings successful.

ELEVATE BILLINGS

Generate new room nights from meetings or conventions that will impact room demand and increase revenue while creating a stronger “Meet Me in Billings” and “Big Skies Mean Big Attendance” in Billings.

STAKEHOLDER SUPPORT

Support Billings’ six meeting hotels in an effort to recruit new and retain existing meetings and conventions. Where applicable, highlight new meeting space, meeting space expansions, or renovations at meeting hotels or offsite venues to meeting planners and in industry print and digital publications.

BOOK MEETINGS OR CONVENTIONS

Book, support, and/or retain 30 meetings or conventions in Billings.

CONFERENCE SERVICES

Service 20 meetings, conventions, or events in Billings.

TACTICS:

- Expand Industry Presence & Relationships – Attend national and regional appointment-based meeting and convention events, including Connect events and Small Market Meetings, to strengthen relationships with meeting planners and generate new leads.
- Secure Multi-Year Conference Commitments – Collaborate with local hotel sales teams to secure multi-year contracts with state associations and organizations, ensuring repeat business for Billings.
- Leverage Lead Generation Partnerships – Work with Integrated Media Marketing (IMM) and industry partners to identify and develop new meeting leads.
- Enhance Sales & Marketing Materials – Continue to refine digital and print materials in the meeting recruitment toolkit to effectively communicate Billings' strengths as a meeting destination.
- Establish a Dedicated Group Sales Role – Develop a group sales position to increase focus and success in securing meetings and conventions.
- Maximize Cvent & Booking Platforms – Strengthen efforts on Cvent and other industry platforms to increase visibility for meeting planners seeking small-market destinations.
- Strengthen Digital Communications – Utilize e-communications, e-postcards, and personalized outreach to build and maintain relationships with state, regional, and national meeting planners.
- Expand Sponsorship Opportunities – Explore strategic sponsorships with associations and organizations to increase impact and visibility at key industry events.
- Provide Comprehensive Meeting Services – Offer planners visitor guidebooks, Brew Trail maps, off-agenda activity options, and other resources to enhance the attendee experience.
- Promote Key Meeting Campaigns – Continue "Meet Me in Billings" and "Big Skies Mean Big Attendance" campaigns through industry-focused print and digital publications and directories.
- Prepare for Major Events – Ensure successful hosting of the 2025 National Association of County Agricultural Agents (NACAA) convention and related subset meetings in June 2025.
- Improve Conference Servicing & Communication – Enhance outreach to meeting planners by clearly communicating customer service offerings and conference servicing options for a seamless event experience.
- Strengthen National Association Partnerships – Continue engagement with HelmsBriscoe, ConferenceDirect, and other national meeting associations to elevate Billings as a leading West-region meeting destination.
- Plan a Meeting Planner Familiarization Tour – Host top meeting planners for an immersive warm-season familiarization tour, showcasing Billings as a premier meeting destination.

(INTERNATIONAL & DOMESTIC TOUR OPPORTUNITIES)

GROW GROUP TOUR TRAVEL

According to *U.S. News & World Report*, Yellowstone National Park ranks #2 among the Best U.S. National Parks for 2024. While millions visit its 2.2 million acres each year, the park also remains a top choice for domestic and international tour operators. Billings serves as a key access point to Yellowstone's northeast and north entrances, with convenient proximity to the east entrance, national monuments, and major interstates (I-90 and I-94). With dozens of hotels and group-friendly restaurants, Billings continues to be a strategic stopover for tour operators looking for economical, accessible, and experience-rich destinations. Visit Billings actively works to ensure that tour operators planning Western U.S. itineraries recognize Billings as a premier stop—whether for small, private groups or full motorcoach tours. In FY26, efforts will focus on expanding and strengthening relationships with tour operators who prioritize sightseeing, fine dining, and national park-themed tours for their clients.

GOALS:

BUILD RELATIONSHIPS

Strengthen connections with domestic and international tour operators to position Billings as a must-visit stopover destination.

SUPPORT EXTENDED STAYS

Collaborate with international market representatives to encourage longer stays for fly/drive visitors, showcasing Billings' brew trail, food scene, and outdoor recreation.

ENHANCE ITINERARIES

Offer insights on new attractions, experiences, and itinerary refreshes to maintain relevance in the evolving group travel market.

EXPAND TOUR OPERATOR ENGAGEMENT

Cultivate relationships with new and existing tour operators, recognizing the long incubation period for successful lead conversion and market growth.

ELEVATE BILLINGS IN THE MOTORCOACH INDUSTRY

Work closely with tour operators and bus tour companies to increase Billings' visibility as a major Western U.S. tour destination.

STRATEGIC INITIATIVES & TACTICS:

- Host the America Cup Golf Invitational in August 2025, welcoming domestic and international tour operators to experience Billings while conducting business meetings on the course.
- Attend international trade shows such as the U.S. Travel Association's IPW to connect with inbound operators.
- Participate in the American Bus Association (ABA) Marketplace to maintain and grow Billings' presence in the motorcoach industry.
- Leverage partnerships with Destination Montana (Destination MT) for 2025 familiarization tour opportunities.
- Work closely with Destination MT and Montana's Department of Commerce Travel & Trade staff to further educate stakeholders and refine marketing efforts for the group travel market.
- Advocate on a national level with the U.S. Travel Association to reduce visa interview wait times, ensuring continued growth in international inbound travel.

BY POSITIONING BILLINGS AS A DYNAMIC, ACCESSIBLE, AND ENGAGING DESTINATION, VISIT BILLINGS WILL CONTINUE TO GROW ITS PRESENCE IN THE GROUP TRAVEL MARKET, ENSURING LONG-TERM SUCCESS IN ATTRACTING BOTH DOMESTIC AND INTERNATIONAL VISITORS.

ENHANCING THE VISITOR EXPERIENCE

A welcoming and informed community is key to ensuring memorable visitor experiences and strengthening Billings' reputation as a premier destination. Visit Billings is committed to raising awareness, fostering inclusivity, recognizing industry excellence, and supporting visitor-facing staff to enhance tourism's impact on the local economy and community.

GOALS:

EXPAND TOURISM EDUCATION

Grow the Certified Tourism Ambassador (CTA) Program to elevate the value of tourism, support stakeholders, and provide essential training for front-line staff.

PROMOTE SOCIAL INCLUSION

Participate in diversity, equity, and inclusion (DEI) initiatives, supporting Destinations International's efforts to create a tourism industry that celebrates diverse communities while embracing shared experiences.

ENSURE SERVICE EXCELLENCE

Equip Billings' visitor-facing workforce with the tools and training necessary to deliver consistent, high-quality customer service.

RECOGNIZE EXCEPTIONAL PARTNERS

Highlight businesses and organizations that actively engage with Visit Billings' education initiatives, reinforcing their contributions to positive visitor experiences.

STRATEGIC TACTICS

- Encourage industry engagement with Visit Billings' certification programs (CTA, Tourism Ambassador Institute, Certified Autism Organizations, International Board of Credentialing and Continuing Education Standards).
- Champion DEI efforts to cultivate a welcoming environment for all travelers and visitors.
- Align CTA educational content with Trail Guides communications to better showcase community experts and businesses that provide exceptional service.
- Expand Visit Billings' presence at key events, such as Harvestfest, Strawberry Fest, and other major local events, ensuring visitors and residents have direct access to tourism information and resources.
- Enhance in-market visitor support by exploring new ways to meet travelers where they are, ensuring seamless trip facilitation and positive experiences.

BY PRIORITIZING EDUCATION, INCLUSION, AND SERVICE EXCELLENCE, VISIT BILLINGS WILL CONTINUE TO STRENGTHEN VISITOR EXPERIENCES AND DEEPEN CONNECTIONS BETWEEN TRAVELERS AND THE BILLINGS COMMUNITY.

VISIT BILLINGS STATE LODGING TAX (CVB)
FY26 BUDGET

LODGING FACILITY USE TAX (LFUT)

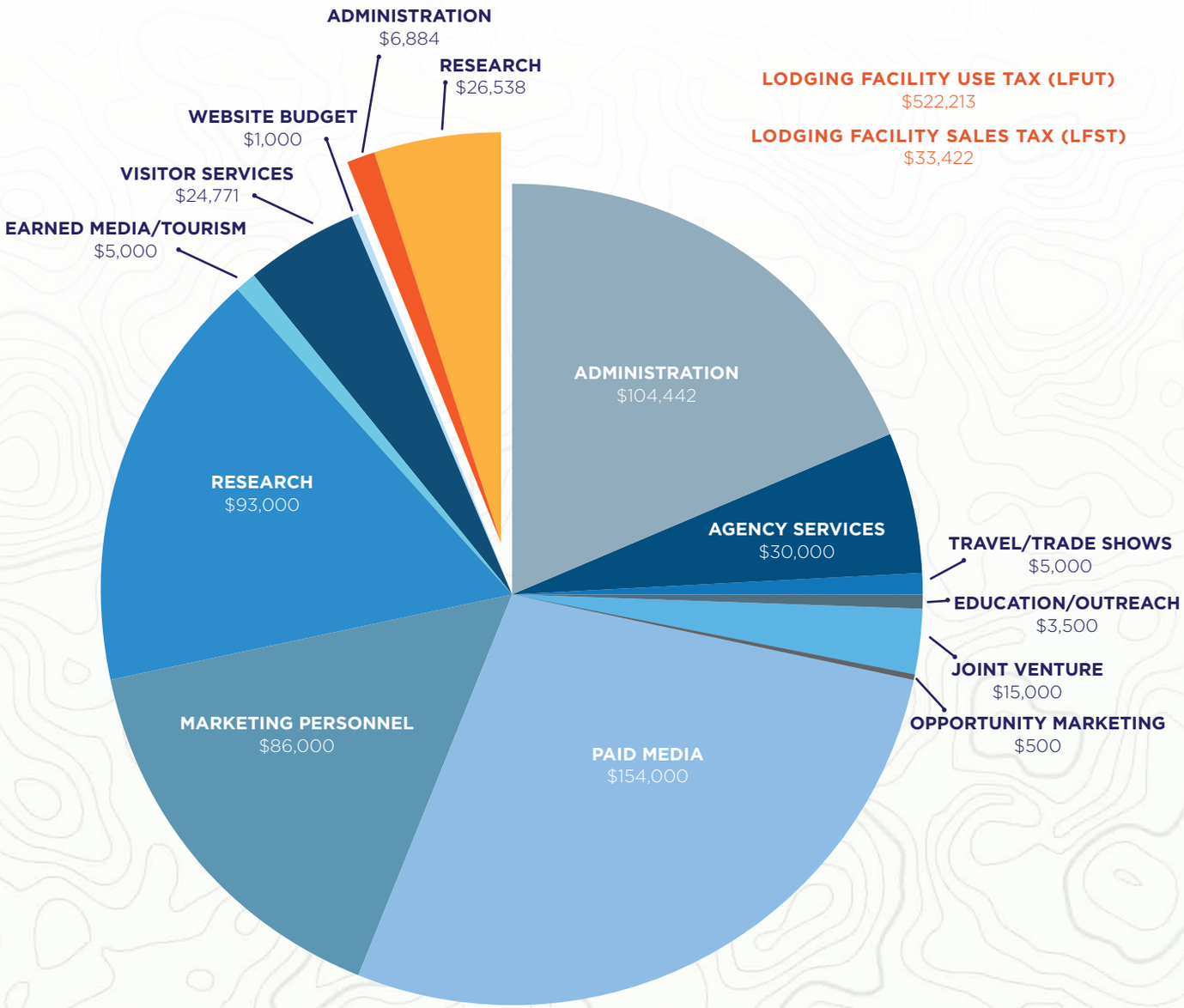
Administration	$104,442
Agency Services	$30,000
Earned Media/Tourism/Publicity	$5,000
Education/Outreach	$3,500
Joint Venture	$15,000
Opportunity Marketing	$500
Paid Media	$154,000
Marketing Personnel	$86,000
Research	$93,000
Travel/Trade Shows	$5,000
Visitor Services	$24,771
Website Budget	$1,000
	$522,213

LODGING FACILITY SALES TAX (LFST)

Administration	$6,884
Research	$26,538
	$33,422

Lodging Facility Use Tax (LFUT)	$522,213
Lodging Facility Sales Tax (LFST)	$33,422
TOTAL PROJECTED CVB BUDGET	**$555,635**

FY26 BUDGET VISIT BILLINGS STATE LODGING TAX (CVB)



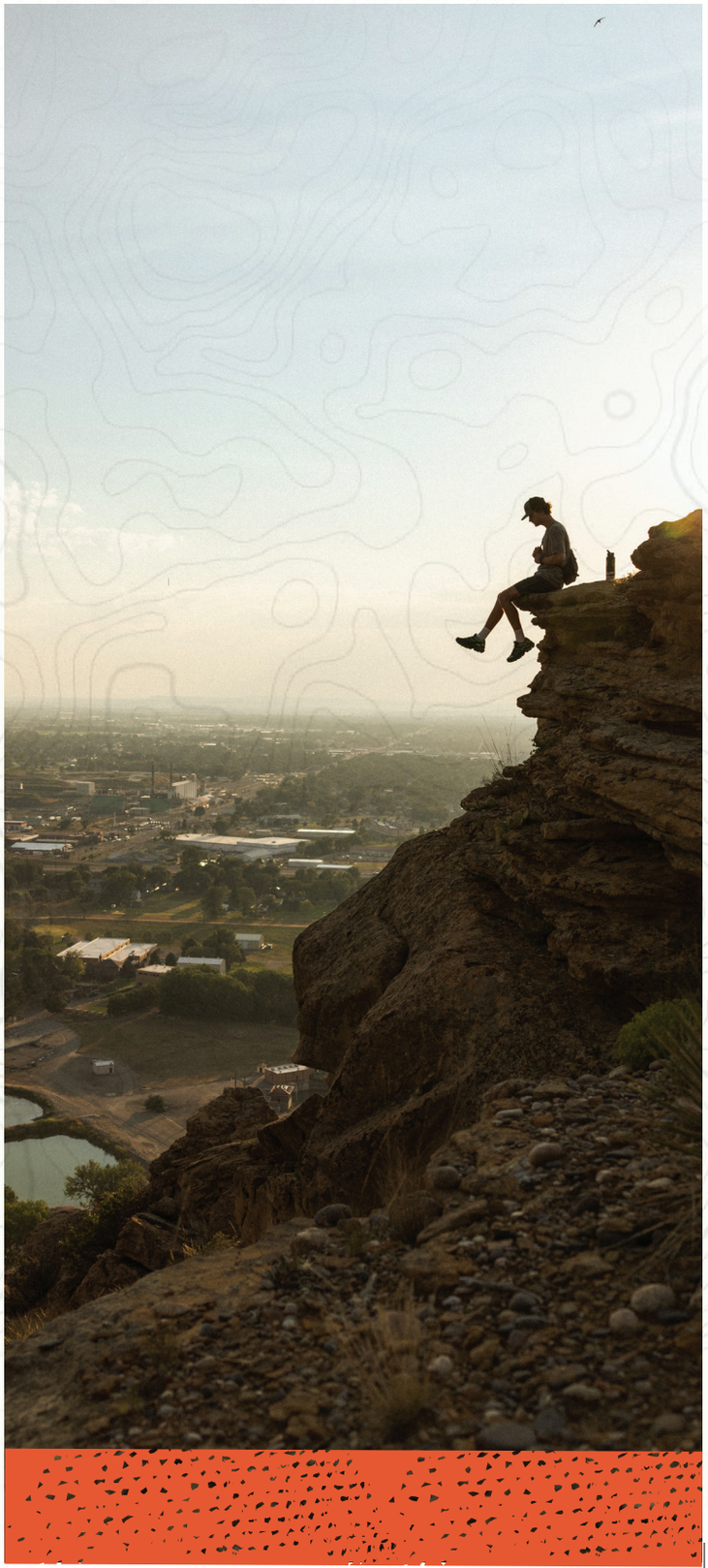
TOTAL PROJECTED CVB BUDGET

$555,635

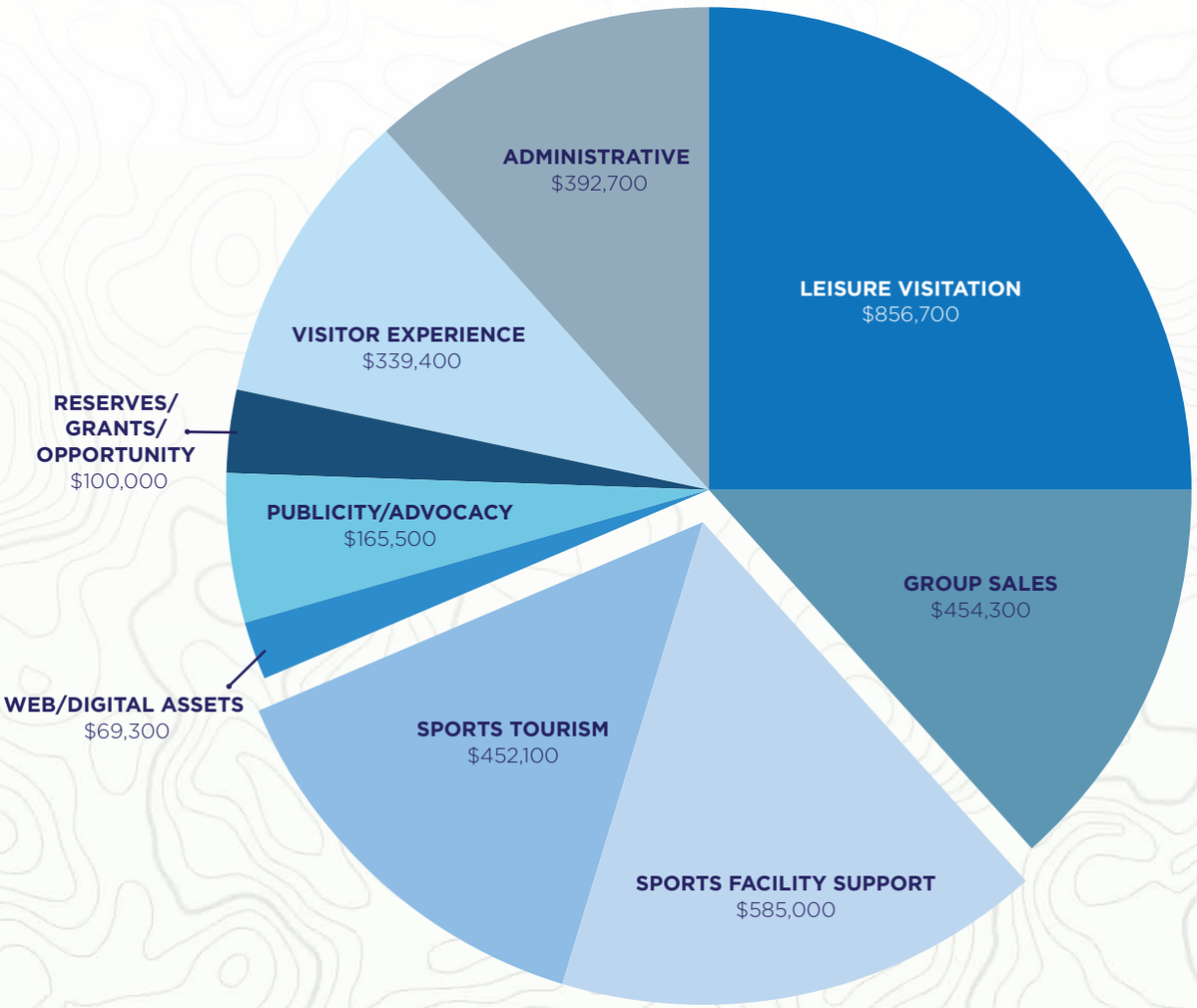
BILLINGS TOURISM BUSINESS IMPROVEMENT DISTRICT (BTBID) FY26 BUDGET

Leisure Visitation	$856,700
Group Sales	$454,300
Sports Tourism	$1,037,100
Web/Digital Assets	$69,300
Publicity/Advocacy	$165,500
Reserves/Grants/Opportunity	$100,000
Visitor Experience	$339,400
Administrative	$392,700
PROJECTED BTBID FY26 BUDGET	**$3,415,000**

Other BTBID Notes:
BTBID Board Restricted Reserves for BIL/Air Service Commitment: $375,000
General BTBID Board Restricted Reserves: $125,447



FY26 BUDGET BILLINGS TOURISM BUSINESS IMPROVEMENT DISTRICT (BTBID)



TOTAL PROJECTED BTBID FY26 BUDGET:

$3,415,000

GETTING OUTSIDE FEELS GREAT ON THE INSIDE.
WE'LL SEE YOU OUT THERE IN BILLINGS, MT.
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Departmental Budget Overviews

City Administration

City Administration

Current Year Department Budgeted Expense Total:

City Administration: $2,463,201

Change from Prior Year:

City Administration: ($111,471)

Public Safety: No Change

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 FY26 for these efforts, which is the same amount budgeted in FY25. 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.

FY26 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 $200,000 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 23	ACTUAL FY 24	BUDGET FY25	PROPOSED FY26
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:

FUNDS 0100-13000, 2640, 1510-13000

CITY ADMINISTRATOR
DEPARTMENT REVENUE

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY25	ESTIMATE FY25	PROPOSED FY26
AMERICAN RESCUE PLAN FUND	$ 9,198,097	$ 49,454	$ 10,000	$ 29,565	$ -
TOTAL REVENUES	**$ 9,198,097**	**$ 49,454**	**$ 10,000**	**$ 29,565**	**$ -**

CITY ADMINISTRATOR
DEPARTMENT ALL FUNDS

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY25	ESTIMATE FY25	PROPOSED FY26
INTERGOVERNMENTAL REVENUES	$ 8,940,314	.	$ -	$ -	$ -
INVESTMENT EARNINGS	257,783	49,454	10,000	29,565	-
TOTAL REVENUES	**$ 9,198,097**	**$ 49,454**	**$ 10,000**	**$ 29,565**	**$ -**

Budgeted Expenditures:

FUNDS 0100-13000, 2640, 1510-13000

CITY ADMINISTRATOR DEPARTMENT FUNDS

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY25	ESTIMATE FY25	PROPOSED FY26
AMERICAN RESCUE PLAN FUND	$ 12,950,040	$ 134,735	$ -	$ 781,498	$ -
PUBLIC SAFETY FUND	199,349	671,856	1,150,000	1,088,640	1,150,000
GENERAL FUND	1,192,468	1,240,904	1,424,672	1,315,509	1,313,201
TOTAL EXPENDITURES	**$ 14,341,857**	**$ 2,047,495**	**$ 2,574,672**	**$ 3,185,647**	**$2,463,201**

CITY ADMINISTRATOR DEPARTMENT EXPENSES

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY25	ESTIMATE FY25	PROPOSED FY26
PERSONAL SERVICES	$ 937,801	$ 949,405	$ 1,032,444	$ 973,620	$ 997,273
OPERATIONS AND MAINTENANCE	454,016	883,355	1,542,228	1,389,847	1,465,928
TRANSFERS	9,715,000	-	-	653,959	-
CAPITAL	3,235,040	214,735	-	168,221	-
TOTAL EXPENDITURES	**$ 14,341,857**	**$ 2,047,495**	**$ 2,574,672**	**$ 3,185,647**	**$2,463,201**

City Administration:

FUNDS 0100-13000, 2640, 1510-13000

CITY ADMINISTRATOR GENERAL FUND OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY25	ESTIMATE FY25	PROPOSED FY26
PERSONAL SERVICES	$ 937,801	$ 949,405	$ 1,032,444	$ 973,620	$ 997,273
OPERATIONS AND MAINTENANCE	254,667	291,499	392,228	341,889	315,928
TOTAL EXPENDITURES	**$ 1,192,468**	**$ 1,240,904**	**$ 1,424,672**	**$ 1,315,509**	**$1,313,201**

City Clerk

Administration – City Clerk's Office

Current Year Department Budgeted Expense Total:

$372,183

Change from Prior Year:

($53,369)

Overall Budget Justification:

The City Clerk's budget is consolidated with the City Administration's overall budget of $2,463,201. The FY26 budget for the City Clerk's office is $372,183, which is a decrease in costs of $53,369 from the prior year. The FY26 budgeted decrease is primarily due to lower operation and maintenance expenses of $65,465. FY26 budgeted personal services reflect a slight increase of $12,096 expenses.

The previous year's budget reflected money set aside to pay for a temp worker, to scan documents from July-October but that did not happen. The Records Specialist position was vacant from February through October and that scanning project was dependent on the Records Specialist building the necessary infrastructure into the records management system. The Clerk's office was able to reduce a significant number of boxed archives prior to the move to the new City Hall, between October and December, even without the assistance of a temp worker.

The budget contains annual software expenses for agenda management and public records requests. The Clerk's office utilized a records intern from Rocky Mountain College who worked approximately 10 hours per week. Those intern costs are included in the FY26 budget and are expected to continue. The project that the intern has worked on for nearly 2 years has been performing extensive searches into finding missing Resolutions, creating a comprehensive index, digitizing and importation into the records management system. The project is expected to be finished the end of FY25. This has been a great collaboration with Rocky Mountain and provided excellent archiving experience for the student. This student will graduate in April 2025 and has been accepted to the Simmons University in Boston, Massachusetts to work toward achieving a Master's degree in Library and Information Science (MLIS) with a specialized focus on Archives Management!

One new computer is due for replacement under the TRP, for a total of $2,500. An increase in technology costs was anticipated in this amount due to potential tariff impacts.

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, providing testimony as requested and management of public records requests.

New or Expanded Programs:

During the final quarter of FY25 the Clerk's office, with the assistance of the IT Department and a records management committee, are seeking to acquire a new public records management software to improve management of hundreds of FOIA requests received throughout the organization. Along with that, the Clerk's office and IT Department will seek software to make the website ADA-compliant and improve website quality to meet mandatory Federal governmental compliance. In future years, the annual costs for the website software will be shared across the organization through the IT department.

In FY26, the Clerk's office, with the aid of the IT department, will seek AI technology for minutes preparation. Agenda management and minutes' preparation are time-consuming. Streamlining the process to make available more time to spend on records would be a better use of staff's time. Rather than budget for additional outside sources to scan records, the Clerk's office has opted to keep the project in-house for FY26 to reduce costs.

During FY25 the Clerk's office was able to acquire scanning and importation services from Data Imaging Solutions of permanent records -- 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) with the approved funds for FY25.

Accomplishments and Challenges:

The Clerk's office hired a very qualified and dedicated Records Specialist in October 2024. The Records Specialist is actively working with other departments concerning adding their digitized records in Questys. The records management system and a comprehensive filing plan consistent with the local government retention schedule are finally taking shape.

It has been challenging to maintain a Records Specialist to move the centralized document imaging solution forward for an organization-wide records training and expanded centralization of records archiving.

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.

Minutes preparation continues to be a lengthy process and the Clerk's office is working with IT staff and a committee made up of key staff who prepare agendas and minutes for various boards and commissions to obtain an AI solution for all boards and

commission minutes. This will standardize minutes and provide continuity and preservation of these vital records.

Finally, all Administration offices were moved during the week of January 6th into the new City Hall building. The space has provided a more productive, quiet work environment with natural light, individual workstations, and physical separation from Human Resources Department for better protection of privacy and HIPAA confidentiality.

Department Goals and Future Growth:

- 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.
- Add 3 FTEs in the next 5 years. Two of the FTEs will be dedicated to the records program for training and expansion, and one will be dedicated to managing public records requests.

Facilities Management

Facilities Management

FY26 Department Budgeted Expense Total:

Facilities Funds: $2,573,170

Change from Budget FY25:

Facilities Expenses: $103,996

Overall Budget Justification:

The Facilities Division FY26 expense budget is $2,573,170. This is a $103,996 increase from last year. There have been adjustments made to department charges, both up and down, to help stabilize the budget.

City Hall

Base Rent and OPEX tenant charges at the new City Hall have increased for most City Departments. As most departments are occupying more space at this location versus the old City Hall, the Facilities Division is charging based up an anticipated operating cost for a full fiscal year.

Yellowstone County signed a lease extension to stay in their Leased space until the end of calendar year 2025. If there is not a prospective Tenant lined up to Lease the third floor, then City Department charges will need to increase to recoup the lost revenue that covers operating and capital expenses. Lost revenue is approximately $420,000.

Tenant charges have increased due to the increased costs associated with occupying a larger building. Also, added facility management scope, additional services provided, and increased costs of utilities and materials contribute to the increased charges.

Yellowstone Valley Animal Shelter

Base Rent and OPEX tenant charges at YVAS have been leveled and there is no increase for Police. A $5,000 capital charge is added to Animal Control for the purposes of building reserves for capital replacement.

Knowing that this building could go dark in the near future, we are strategically investing to keep the building functional without completing major forecasted capital projects such

as mechanical upgrades in a new boiler, chiller, and air handler, and a full roof replacement.

Billings Operations Center

Base Rent and OPEX tenant charges at BOC saw an increase to help cover costs associated with additional FTE requests.

A proportionally accurate capital charge 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 anticipated costs for expansion are $6 million and include new construction of buildings and renovations to existing buildings, expansion of evidence impound lot, repaving of the existing asphalt areas, and replacement of equipment. In an effort to level charges, the capital charge decreased by $100,000 in total to $400,000 for FY26.

In FY25, the $1.2 million debt service charge to pay back general fund was collected by Finance. In total, four Departments paid, (Fleet, Street, Solid Waste) with Facilities contributing a total of $252,870.42. Currently, there is no longer debt service at this location.

Fire Stations

Over the past four years the Fire Department and Facilities have partnered on various building/grounds related projects. For FY26 the charges to Fire are staying the same and the overage on charges collected two cover 1.5 FTE (vacancy savings on the 0.5 FTE) will be used to create a reserve fund for unanticipated projects. A transfer into the Fire Station Construction Fund for $53,700 will begin this year to begin saving for new construction or remodels due on several fire stations.

Budgeted Revenues:

FACILITIES MANAGEMENT FUND
REVENUES BY CLASS

ALL FUNDS

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY25	ESTIMATE FY25	PROPOSED FY26
REVENUES:					
TAXES	$ 200,000	$ 199,999	$ 200,000	$ 200,000	$ -
CHARGES FOR SERVICES	722,563	735,625	891,847	1,200,478	1,416,833
INTERGOVERNMENTAL	13,743	672,399	650,000	650,000	-
RENTS	1,224,207	1,554,982	1,653,983	1,447,178	1,587,254
INVESTMENT EARNINGS	220,115	646,953	99,300	319,211	281,262
MISCELLANEOUS	197,471	11,954,202	-	56,260	-
TRANSFERS	12,257,057	350,294	100,000	100,000	-
TOTAL REVENUES	**$ 14,835,156**	**$ 16,114,454**	**$ 3,595,130**	**$ 3,973,127**	**$ 3,285,349**

FACILITIES MANAGEMENT FUND
REVENUES BY FUND

ALL FUNDS

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY25	ESTIMATE FY25	PROPOSED FY26
REVENUES:					
CITY HALL CONSTRUCTION	$ 12,215,478	$ 11,149,690	$ 980,000	$ 1,153,486	$ 135,188
FACILITIES MANAGEMENT	2,619,678	4,964,764	2,615,130	2,819,641	3,150,161
TOTAL REVENUES	**$ 14,835,156**	**$ 16,114,454**	**$ 3,595,130**	**$ 3,973,127**	**$ 3,285,349**

Budgeted Expenditures:

FACILITIES MANAGEMENT FUND
OPERATING BUDGET BY CLASS

ALL FUNDS

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY25	ESTIMATE FY25	PROPOSED FY26
EXPENDITURES:					
PERSONAL SERVICES	$ 570,563	$ 862,162	$ 834,389	$ 880,176	$ 1,156,394
OPERATIONS AND MAINTENANCE	2,528,223	2,968,660	1,269,906	1,283,818	1,275,076
CAPITAL	3,557,032	22,882,245	320,000	3,691,204	88,000
BOND ISSUANCE COSTS	-	80,000	-	12,739	-
TRANSFERS OUT	1,000,000	-	1,247,871	255,170	543,734
TOTAL EXPENDITURES	**$ 7,645,486**	**$ 26,793,067**	**$ 3,672,166**	**$ 6,123,107**	**$ 3,063,204**

FACILITIES MANAGEMENT FUND
OPERATING BUDGET BY FUND

ALL FUNDS

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY25	ESTIMATE FY25	PROPOSED FY26
EXPENDITURES:					
CITY HALL CONSTRUCTION	$ 3,493,170	$ 23,004,745	$ 995,000	$ 3,596,053	$ 490,034
FACILITIES MANAGEMENT	4,152,316	3,788,322	2,677,166	2,527,054	2,573,170
TOTAL EXPENDITURES	**$ 7,645,486**	**$ 26,793,067**	**$ 3,672,166**	**$ 6,123,107**	**$ 3,063,204**

New or Expanded Programs:

- Real Estate services in disposal of Real Property of City Hall/Park 3, Park 1 retail space, and two surface lots
- Management of Leases at Park 1 until this space is sold
- Amend Park Courts Building project management
- More synergy with Art House on management of Babcock Theater

Staffing:

FACILITIES MANAGEMENT FUND
OPERATING BUDGET

FUND 6500

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY25	ESTIMATE FY25	PROPOSED FY26
STAFFING AUTHORIZATION					
POSITION	**ACTUAL FY 23**	**ACTUAL FY 24**	**BUDGET FY25**		**PROPOSED FY26**
FACILITIES MANAGER	0.3	0.3	1.0		1.0
FACILITIES SUPERINTENDENT	1.0	1.0	-		-
FACILITIES SPECIALIST	1.0	1.0	1.0		2.0
FACILITIES MAIN SUPPORT I	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**		**8.0**

Additional Comments:

Accomplishments of the Division over the past 5 years include:

- Managed building construction and renovation projects in excess of $50,000,000
  - 2019 hail repairs across multiple locations throughout the City
  - New City Hall buildout
  - Fire Station 8 buildout
  - Amend Park Recreation Campus and Courts Building – currently managing
  - Various CIP such as Parking Garage Repairs, mechanical equipment upgrades, and access control systems installation
- Managed property acquisition process in excess of $15,000,000
  - New City Hall, formerly known as Stillwater Building
  - BOC land, 20 acres directly south of Midland Rd campus
  - Fire Station 8 on Lake Elmo Dr
- Managed property disposal process in excess of $3,700,000
  - City Hall/Park 3 and two sky bridges
  - Two surface lots on N 27th
  - Park 1 retail space

Department Goals:

The Facilities Division strives to provide valuable and cost-effective services to the city Departments and Divisions it serves. The Division's primary goal for FY26 is to manage the New City Hall warranty period and successfully transition to provide general maintenance tasks, replacement of fourteen package units at the BOC, project manage the construction of Amend Park Courts Building and Recreation Campus site, and an interior remodel of Fire Station 5.

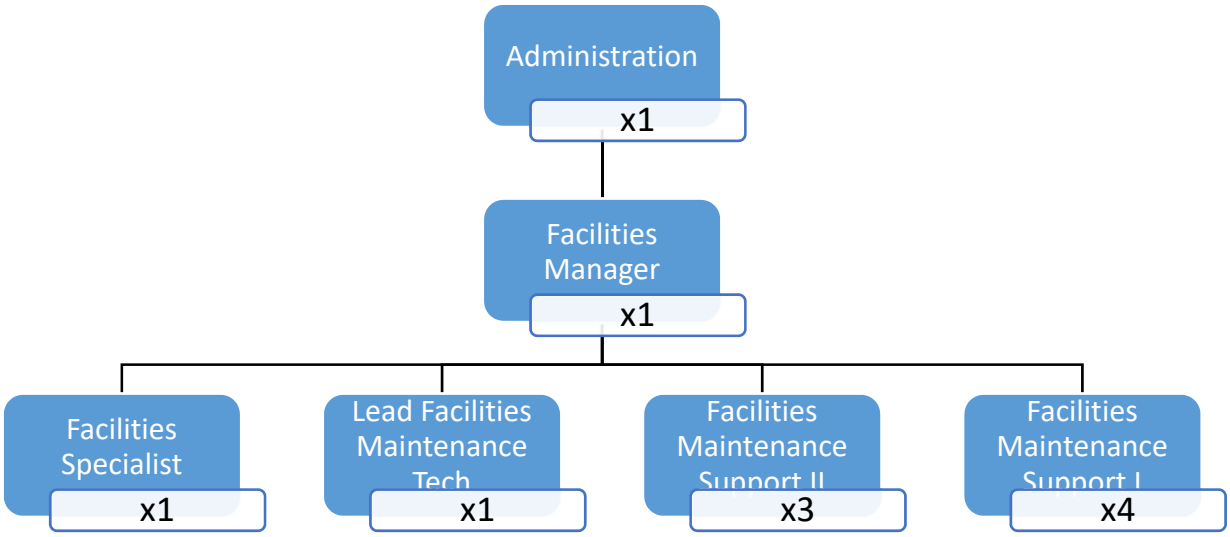
5-Year Outlook

The five-year outlook for the Facilities Division includes the below:

- Amend Park Recreation Campus
    - Provide project management services during construction phase of project
    - Provide hard-services to Court building post construction
- Babcock Theater
    - Partner with Art House on the TIF application projects
- Badges
    - Work on transitioning more buildings onto the Verkada access control system
    - Provide badges for all employees for the papercut printer management system
- BOC
    - Expansion and new buildings
        - Wash bays
        - Fleet expansion for more service bays
        - BOC Expansion onto south lot
        - PD training facility
        - Evidence lot expansion
    - Asphalt
        - Repave the entire site
    - Roofs
        - Reroof all buildings on the south side of Midland Rd
- Expand Services
    - Partner with Library to expand hard services to this location
- Restructure the Division org chart
    - Provide more hard services (repairs, maintenance, and capital projects)

Org Chart:

Existing org chart for FY25



Locations:

Facilities Division provides hard and/or soft services at these locations totaling 1,000,000 square feet, 47 acres, and an insured value of $152 million

- Old City Hall
- New City Hall
- Billings Operations Center
- Yellowstone Valley Animal Shelter
- Fire Stations 1-8, 911 Call Center and support sites, Airport Training Center, remote radio sites
- Park 1 Retail, Park 1, Park 2, Park 3

Services:

OPERATIONAL	STRATEGIC
• Preventative Maintenance • Annual Systems Testing • ADA/Accessibility Code Compliance • Asset Management • Vendor and Contract Management • Custodial Services • Emergency Services Triage • Repairs and Improvements • Access Control and Security • Landscaping • Snow Removal • Thermal Comfort • Commercial Lease Administration	• Planning • Programming • Project Management • Capital Improvements • Benchmarking • Project Commissioning and Closeout • Condition Audits/Assessments • Standard Operating Procedures • Property acquisition and disposal • Goal setting • Short- and long-term planning • Loss prevention engineering

Building Division

Building Division

FY26 Department Budgeted Expense Total:

Revenue: $2,689,897

Change from FY25: $427,897

Expenses: $2,890,195

Change from FY25: $418,552

Rendering of New Hospital (credit Intermountain Health)

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 FY26 are projected to be $2,521,000, which is $363,000 more than last year's budget. Revenues can fluctuate a great deal based on actual construction activity, which can be difficult to predict. The actual FY25 revenue collected through the first eight months of FY25 is trending much higher than what was estimated, which influences the estimate for FY26. There were more projects with higher valuations than expected in the summer and fall of 2024, and we did experience the typical seasonal decline over the winter. We believe the construction activity will continue generally at the current levels in the coming fiscal year. A few large projects we are tracking to begin at the end of FY25 and beginning of FY26 include the new St. Vincent/Intermountain Health replacement hospital, a downtown hotel project, and the new housing tower on the St. John's campus.

Rendering of New Hospital (credit Intermountain Health)

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BUILDING INSPECTION FUND

REVENUES

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
REVENUE:					
LICENSES & PERMITS	$ 2,601,757	$ 2,072,422	$ 2,158,000	$ 2,812,178	$ 2,521,000
INTEREST ON INVESTMEN	103,347	223,523	104,000	88,500	160,897
MISCELLANEOUS	6,175	17,820	-	4,990	8,000
TOTAL REVENUE	**$ 2,711,279**	**$ 2,313,765**	**$ 2,262,000**	**$ 2,905,668**	**$ 2,689,897**

Budgeted Expenditures:

Expenditures are set at $2,890,195 for FY26. Most of our expenses are personnel and O&M for our office and vehicles. Expenses for the coming fiscal year are budgeted to be $418,552 more than FY25. There were two FTE positions approved for the Division in FY25, which contributes to the increased expenditures. The two positions required two new vehicles, so fuel, maintenance, and other vehicle costs will increase with two

additional fleet vehicles. These positions were added in response to the upcoming work load along with a process change to provide fire system plan review under the Building Division. An additional Project Coordinator position is being requested for FY26.

BUILDING INSPECTION FUND
EXPENDITURES

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
EXPENDITURES:					
PERSONAL SERVICES	$ 1,597,581	$ 1,575,560	$ 1,700,135	$ 1,601,087	$ 2,118,034
OPERATIONS & MAINT.	685,773	731,648	750,764	1,035,644	767,161
CAPITAL	228,916	187,067	20,744	-	5,000
INTERFUND TRANSFERS	-	-	-	-	-
TOTAL EXPENDITURES	**$ 2,512,270**	**$ 2,494,275**	**$ 2,471,643**	**$ 2,636,731**	**$ 2,890,195**

Building Division Reserves:

The Building Division currently holds around $2,400,000 in reserves. Holding a one to two year reserve allows the Building Division to weather periods of lower construction activity without significantly affecting the Division operations.

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 2025. 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.

We continue to engage with the local Homebuilder’s Association and the Development community through meetings and forums.

Staffing:

The Building Division has a total of 19 FTEs in FY25, and we are requesting a Project Coordinator as additional staff for FY26.

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	PROPOSED FY 26
BUILDING OFFICIAL	-	1.0	1.0	1.0
BUILDING & FACILITIES MANAGER	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	1.0
PLANS EXAMINER	3.0	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	-
COMBINATION INSPECTOR II	-	-	-	2.0
COMBINATION INSPECTOR I	4.0	4.0	4.0	4.0
PLUMBING INSPECTOR	1.0	1.0	1.0	1.0
PROJECT COORDINATOR	-	-	-	1.0
ADMINISTRATIVE SUPPORT I	0.3	0.3	0.3	-
FIRE PROTECTION ENGINEER	-	-	-	1.0
BUILDING PERMIT TECH	1.0	1.0	1.0	-
TOTAL	**17.0**	**18.3**	**18.3**	**20.0**

5-Year Outlook:

Over the next five years, the Building Division anticipates continued growth to serve our growing community. We have added 4 FTE over the last 10 years and assuming growth continues at this rate, we will add 1 or 2 additional FTEs over the next 5 years, likely a project coordinator or a combination building inspector.

The next five years will see replacement of up to 7 fleet vehicles.

Fleet Services

Fleet Services

Current Year Department Budgeted Expense Total:

$2,517,076

Change from Prior year:

$109,198

Overall Budget Justification:

The FY26 budget for the Fleet Services Division is $2,517,076; this represents an increase of $109,198 from the previous year for Operations and Maintenance and Personnel.

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 vehicle inventory; fuel supply, management, procurement and storage; 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 expenses because of the 4.0% COLA, IT charges, Building Rent charges and Liability Insurance.

Fleet Services Capital expenditures for the FY26 fiscal year include a forklift that is scheduled to be replaced. A high trade in value is expected and the budget only reflects $45,000 for this purchase.

Fleet Services revenues are generated from user departments for services provided. This includes revenues from mechanic labor, parts, tires and fuel markup, courier services, vehicle rental and interest on investments. The total projected revenue for FY26 is $2,786,012, a decrease of $785,162 from the prior year. This change is from incorrectly showing parts revenue as the cost of parts and the markup in prior years. The parts revenue should only show the markup amount so as not to double expenses in internal services and other funds. The change in the revenues are also subject to any changes in the cost of fuel.

Accomplished Programs:

We have completed our second year with our new Fleet Management program, AssetWorks. Fleet Services went live with AssetWorks in November 2022 and this program has significantly contributed to the overall success of managing a fleet of over 1100 pieces of equipment as well as providing a customized billing system. Fleet

Services finalized both Fuel and Lube & Oil contracts with a mutual agreement that offers extensions past the original contract.

Budgeted Revenues:

FLEET SERVICES FUND
OPERATING BUDGET

FUND 6010

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
REVENUES:					
FLEET SERVICES	$ 2,342,425	$ 3,528,117	$ 3,480,379	$ 2,299,505	$ 2,664,819
COURIER	42,016	40,752	42,795	42,795	45,472
INTEREST EARNINGS	39,637	121,372	48,000	74,100	75,721
INTERGOVERNMENTAL	40,134	30,564	-	-	-
MISCELLANEOUS	74,912	31,204	-	24,191	-
TOTAL REVENUE	**$ 2,539,124**	**$ 3,752,009**	**$ 3,571,174**	**$ 2,440,591**	**$ 2,786,012**

Budgeted Expenditures:

FLEET SERVICES FUND
OPERATING BUDGET

FUND 6010

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
EXPENSES:					
PERSONAL SERVICES	$ 1,668,370	$ 1,354,843	$ 1,717,262	$ 1,522,518	$ 1,843,905
OPERATION & MAINTENANCE	501,096	1,325,262	608,685	555,725	628,171
CAPITAL	-	-	-	-	45,000
TRANSFERS OUT	95,770	165,191	81,931	84,890	-
TOTAL EXPENSES	**$ 2,265,236**	**$ 2,845,296**	**$ 2,407,878**	**$ 2,163,133**	**$ 2,517,076**

Staffing:

No staffing changes for FY24.

FLEET SERVICES FUND
STAFFING AUTHORIZATION

POSITION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	PROPOSED FY 26
FLEET SERVICES MANAGER	1.0	1.0	1.0	1.0
MECHANIC II	4.0	4.0	5.0	5.0
MECHANIC III	2.0	2.0	2.0	2.0
MECHANIC IV	2.0	2.0	2.0	2.0
LEAD MECHANIC	1.0	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	-	-	-	-
VEHICLE SERVICE TECHNICIAN	3.0	3.0	3.0	3.0
INVENTORY CONTROL SPEC. I	2.0	2.0	2.0	2.0
COURIER/ACCOUNT CLERK II	1.0	1.0	1.0	1.0
TOTAL	**18.0**	**18.0**	**19.0**	**19.0**

Department Goals:

Goal: Implementation of new Gasboy Software.
Action: Conversion and Implementation of the new Fuel software.
Action**:** Implement a web-based fuel management software that is supported by our IT Department.
Outcome(s):
A software that is more user friendly as well as more secure from Cyber threats.

Goal: Implementation of updated equipment software.
Action: Implement a system from CAT Equipment, using known, proven techniques.
Action: Implement CAT Equipment Software.
Outcome(s):
We will have user-friendly software that allows us to communicate with CAT Equipment to aid in the repair of snow removal equipment.

Goal: Continue to enhance further development of Fleet maintenance technology and training programs.
Action: Acquisition of updated technical tools, diagnostic software and equipment required to support current technology.
Action: Provide various training opportunities for staff including the new Fleet

Management system and current diagnostics for light and heavy-duty equipment applications. Maintain employee development and technical training.
Action: Transition to a web-based Fleet Management system that will provide technicians with up- to-date information and history of Fleet equipment.
Outcome(s):
A trained and equipped staff that will help improve capabilities for effective updated diagnostics and proficient repair and maintenance of the City fleet.

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 FY2026 and future year's budgets.
Action: Assist departments with planning, 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 FY2026 budget.
Outcome(s): An established comprehensive plan designed to systematically replace and fund City vehicles and equipment.

5 Year outlook:

Fleet Services' goal for the next 5 years is to add a total of 10 work bays at the end of our shop at 4848 Midland Road. This will be accomplished by securing the old wash bays and turning them into four mechanic work bays and adding an additional six work bays as part of the Fleet shop addition. The added ten bays to our shop will accommodate three more mechanics comfortably. A total of 13 mechanics and 3 service technicians will then allow us to adequately accommodate and keep up with the City's ever-growing fleet of nearly 1100 pieces of large equipment and vehicles.

Mayor & City Council

Mayor and City Council

Current Year Department Budgeted Expense Total:

$469,213

Change from Prior year:

$72,316

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 overall increase of $72,316 from FY25. Personal Services increased $23,126 due to an increase in health insurance cost estimates, while Salary & Wages remained at FY25 and FY26 budgeted amounts.

Operations and Maintenance increased in total by $56,745. The largest increases are for membership/training fees and facility charges. Membership and Training Fees are budgeted at $90,000 which represent an increase of $32,196 from FY25. Facility Charges are $59,261 for FY26 compared to $21,389 in FY25.

This year's budget also includes $25,000 for Council Contingency, which is the same amount budgeted in FY25. 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 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
GENERAL FUND	$ 336,053	$ 310,397	$ 396,897	$ 383,953	$ 469,213
TOTAL EXPENDITURES	**$ 336,053**	**$ 310,397**	**$ 396,897**	**$ 383,953**	**$ 469,213**

MAYOR AND CITY COUNCIL

OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 188,050	$ 199,727	$ 217,889	$ 203,395	$ 241,015
OPERATIONS AND MAINTENANCE	148,003	100,670	179,008	180,558	228,198
TRANSFERS	-	10,000	-	-	-
TOTAL EXPENDITURES	**$ 336,053**	**$ 310,397**	**$ 396,897**	**$ 383,953**	**$ 469,213**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	PROPOSED FY 26
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:

$32,808,328

Change from Prior year:

($80,483)

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 $80,483 overall decrease in expenditures from FY25 is a result of the legislative changes reducing interdepartmental transfers to the Parks Rec Department, Public Safety, and Library out of the General Fund. These were offset by a $593,876 increase in liability insurance costs. This also includes election fees of $175,000.

Budgeted Expenditures:

GENERAL FUND	NON-DEPARTMENTAL				
	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 165,645	$ 100,001	$ 110,000	$ 40,000	$ 125,000
OPERATIONS AND MAINTENANCE	1,004,973	5,060,790	1,195,608	978,919	1,775,628
CAPITAL	35,946	-	-	-	-
TRANSFERS	23,585,859	24,856,907	31,583,203	31,547,854	30,907,700
TOTAL EXPENDITURES	**$24,792,422**	**$30,017,698**	**$32,888,811**	**$ 32,566,773**	**$32,808,328**

NON-DEPARTMENTAL

GENERAL FUND

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
SICK AND VACATION PAYOFF	$ 165,645	$ 100,001	$ 110,000	40,000	125,000
LIABILITY INSURANCE	593,796	989,202	558,252	553,919	1,152,128
PROFESSIONAL SERVICES	394,102	477,122	617,356	415,000	603,500
SPECIAL ASSESSMENTS	17,074	17,453	20,000	10,000	20,000
FRANCHISE FEE SETTLEMENT	-	3,577,012		-	-
CAPITAL	35,946	-	-	-	-
TRANSFERS TO OTHER FUNDS					
LIBRARY	1,144,540	1,372,419	1,392,818	1,392,110	1,392,818
COMMUNITY DEVELOPMENT	65,183	66,552	69,285	34,644	51,470
CITY HALL CONSTRUCTION	500,000	-	100,000	100,000	-
PARKS AND RECREATION	-	3,823,482	7,506,100	7,506,100	7,027,866
PLANNING	-	300,000	100,000	100,000	100,000
PUBLIC SAFETY	21,876,136	19,294,455	22,415,000	22,415,000	22,335,546
TOTAL EXPENDITURES	**$24,792,422**	**$30,017,698**	**$32,888,811**	**$ 32,566,773**	**$32,808,328**

Parking

FY26 Budget Overview

Department: Parking

Current Year Department Budgeted Expense Total: $2,428,832

Change from Prior year: $162,862

Overall Budget Justification:

The FY26 budget for the Parking Department is $2,428,832, reflecting an increase of $162,862 compared to FY25. This increase is driven by operational adjustments following the sale of city-owned parking properties, continued garage restoration efforts, and anticipated revenue impacts from upcoming infrastructure changes.

In FY25, the City sold the two N 27th Street lots and the Park 3 parking garage, with proceeds directed to the City's General Fund rather than the Parking Division. To maintain operations, the division will lease the Park 3 garage from its new owners for at least one to two years, introducing a new recurring expense.

Restoration work for Park 1, 1st Ave N, and Park 3 garages will continue in FY26 to ensure long-term structural integrity and safety.

New or Expanded Programs:

- Leasing Park 3 garage to maintain parking availability after its sale.
- Continuation of restoration projects for Park 1, 1st Ave N Garage, and Park 3.
- Monitoring of revenue impacts from the street conversion project occurring this summer, which may temporarily reduce parking revenue.

Staffing Changes:

No significant staffing changes are proposed for FY26. The division will continue to operate with its current workforce, focusing on optimizing resources within existing staffing levels.

Additional Comments:

The Parking Division is responsible for both on-street and off-street parking in downtown Billings and serves as the clearinghouse for all citywide parking citations. The division operates and maintains four parking garages, one parking surface lot (effective May 2025), 849 parking meters, six Level 2 EV charging ports.

Department Goals:

- Ensure financial stability and operational efficiency despite the reduction of city-owned assets.
- Successfully manage the transition of Park 3 to a leased facility while maintaining service levels.
- Monitor and adapt to revenue changes from the street conversion project to minimize financial impact.
- Ensure that the Parking Division remains sustainable, responsive, and capable of providing reliable parking services while adapting to evolving infrastructure and financial conditions.

PARKING FUND
OPERATING BUDGET

FUND 5210

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY25	ESTIMATE FY25	PROPOSED FY26
PERSONAL SERVICES	$ 785,777	$ 627,713	$ 773,189	$ 755,000	$ 787,248
OPERATIONS AND MAINTENANCE	802,642	853,987	1,029,278	914,000	1,084,101
CAPITAL	86,587	113,472	207,720	480,000	301,700
DEBT SERVICE	81,684	69,288	255,783	57,000	255,783
TOTAL EXPENSES	**$1,756,690**	**$1,664,460**	**$2,265,970**	**$ 2,206,000**	**$2,428,832**

PARKING FUND
STAFFING AUTHORIZATION

POSITION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY25	PROPOSED FY26
PARKING MANAGER	1.0	1.0	1.0	1.0
PARKING GARAGE ATTENDANT	1.0	-	-	
PARKING METER COLLECTION / MAINTENANCE WORKER	2.0	2.0	2.0	2.0
PKG GARAGE ATTNDT/ACCT CLERK I	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**	**11.0**	**10.0**	**10.0**

PARKING FUND
OPERATING BUDGET

FUND 5210

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL - BEGINNING	**$ 566,558**	**$ 1,042,342**	**$ 1,627,232**	**$ 1,729,161**	**$ 2,141,161**
REVENUES:					
PARKING METER INCOME	$ 497,995	$ 535,193	$ 591,850	$ 547,849	$ 526,300
VIOLATIONS	147,372	117,401	147,500	171,849	179,000
SURFACE LOTS	40,687	43,057	44,875	37,600	-
PARK 1 - GARAGE	267,843	298,932	306,370	333,000	348,500
PARK 1 - STORE RENTAL	61,077	60,582	60,800	-	-
PARK 2	661,940	710,945	716,525	745,000	775,215
PARK 3	305,965	314,795	331,900	290,000	310,140
EMPIRE PARKING GARAGE	260,505	271,630	287,700	268,000	282,000
INVESTMENT EARNINGS	24,688	79,436	30,000	74,000	67,553
VEHICLE PERMITS	17,252	28,429	15,500	6,300	7,050
TIF TRANSFER	130,000	130,000	139,542	139,542	45,947
TRANSFER IN	-	4,000	-	2,300	-
MISC. REVENUE	10,263	2,416	-	2,560	-
TOTAL REVENUE	**$ 2,425,587**	**$ 2,596,816**	**$ 2,672,562**	**$ 2,618,000**	**$ 2,541,705**

	ACTUAL FY 23	ACTUAL FY 24	APPROVED FY 25	ESTIMATE FY 25	PROPOSED FY 26
EXPENSES:					
ADMINISTRATION	$ 255,171	$ 256,590	$ 290,988	$ 290,000	$ 298,135
ENFORCEMENT	257,265	292,540	312,677	289,000	285,706
METER COLLECT. & MAINT.	234,413	192,134	280,103	311,000	281,530
SURFACE LOTS	26,912	14,015	28,220	27,000	-
PARK 1 - GARAGE	168,183	162,869	210,838	174,000	205,032
PARK 1 - STORE RENTAL	19,892	24,769	19,765	-	-
PARK 2	310,524	233,816	294,747	254,000	303,089
PARK 3	171,948	142,817	164,796	164,000	335,072
EMPIRE PARKING GARAGE	144,111	162,150	200,333	160,000	162,785
DEBT SERVICE-PRINCIPAL	-	-	185,070	-	193,407
DEBT SERVICE-INTEREST	81,684	69,288	70,713	57,000	62,376
CONSTRUCTION & CAPITAL	86,587	113,472	207,720	480,000	301,700
TOTAL EXPENSES	**$ 1,756,690**	**$ 1,664,460**	**$ 2,265,970**	**$ 2,206,000**	**$ 2,428,832**
PRIOR PERIOD ADJUSTMENT	$ -	$ -	**$ -**	**$ -**	**$ -**
WORKING CAP. CHANGES NOT BUDGETED	(193,113)	(245,537)	**$ -**	**-**	**-**
WORKING CAPITAL - ENDING	**$ 1,042,342**	**$ 1,729,161**	**$ 2,033,824**	**$ 2,141,161**	**$ 2,254,034**
LESS OPERATING RESERVE	**254,147**	**237,072**	**290,000**	**260,000**	**300,000**
LESS GARAGE CAPITAL RESERVE	**-**	**-**	**-**	**-**	**-**
AVAILABLE WORKING CAPITAL	**$ 788,195**	**$ 1,492,089**	**$ 1,743,824**	**$ 1,881,161**	**$ 1,954,034**

Aviation & Transit

Airport

Aviation & Transit Department

Airport

Current Year Department (Aviation Division) Budgeted Expense Total: $33,259,627

Change from Prior Year Budget Expense: $3,265,458

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, a new record for the airport! In 2020, the passenger numbers dropped to just over 500,000 and bounced back to more than 981,000 during 2024. 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's facilities.

Revenues

The Airport's FY 2026 budgeted revenues total $25,400,549, which is a decrease of $3,579,780 from the FY 2025 budget. The decrease is primarily due to discontinued Federal grant funding provided by the Infrastructure Bill passed by Congress. PFC collections are expected to increase as passenger traffic continues to 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 various other projects for the Airport. Operating revenues for FY2026 increased $1,972,645 to reflect the additional square footage from the Terminal Expansion project along with the anticipated passengers' increase, while lease rates increased due to CPI-U adjustments that are written into most ground, building, and hangar leases.

Expenses

The Airport's Personnel Services FY 2026 budget is $480,731 more than the FY 2025 budget. This increase is due to step increases and the anticipated cost of living wage increase that all employees will receive from labor negotiations that finalized last summer. The Airport's FY 2026 Operations and Maintenance budget is $79,261 more than that of FY 2025. This is the result of the Airport anticipating having to implement additional employee screening program requirements, and the City of Billings cost allocation charges from other departments.

Capital

The FY 2026 capital projects include the following:

1. The Airport Improvement Program (AIP) will provide approximately $7,500,000 to fund the ticket counter remodel ($4,375,000), storm water pond improvements ($2,000,000), and west end hanger development ($1,125,000).
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 2026.
4. Other projects budgeted in FY 2026 include: the rehabilitation of an existing Airport Access Road - Terminal Loop ($550,000), proposed land purchase north of airport, Airfield Maintenance Pickup ($48,461), and Airport Command Vehicle ($54,561), HVAC improvements to IP-9 and TSA buildings ($50,000), airfield painting ($30,000), and roof repairs to the Terminal and Airport operations buildings ($50,000).

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 2026 Debt Service Principal and Debt Service Interest budgets may be less than the FY 2025 budgets due to lower than anticipated borrowing for the Terminal Expansion project.

New or Expanded Programs:

Continue the multi-year Airport Master Plan (AMP) update.

Expanding the Airport's Air Service Development effort.

Design of the terminal landside phase I (ticket counters and inline baggage screening).

Staffing Changes:

Reclassify up to 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 additional hours of Airport operation.

AIRPORT GOALS:

Goal: **Continue the multi-year Airport Master Plan Update Project – Completion Target 2026**

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

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

Goal: **Expansion of 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: **Rehabilitate the front (landside) of the passenger terminal**

Action: Phase I - Rehabilitate the ticket counter area and install an inline baggage screening system.

Outcome: Modernize the ticket counters, increasing the overall number, and move checked bag screening behind the ticket counters.

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.

Continue to 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 completed, staff will need to renegotiate agreements with all of the Airlines.

Outcome: New Agreements will be finalized in 2026 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 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL - BEGINNING	**$ 23,446,631**	**$ 23,446,631**	**$30,124,481**	**$26,846,486**	**$ 25,323,071**
REVENUES:					
CHARGE FOR SERVICES	$ 10,646,186	$ 12,511,636	$12,484,424	$12,000,000	$ 14,349,853
FEDERAL/STATE GRANT REVENUE	10,620,450	11,771,050	11,997,425	10,000,000	7,628,480
PFC REVENUE	1,625,377	1,772,110	1,400,000	1,300,000	1,875,000
CFC REVENUE	723,405	790,506	750,000	870,000	820,000
INVESTMENT INTEREST	609,231	1,525,182	520,000	900,000	642,276
SALE OF EQUIPMENT/LAND	-	-	-	-	-
CARES GRANT	-	-	1,600,000	-	-
BOND REVENUE	-	-	-	-	-
REFUNDS/REIMBURSEMENTS	65,684	100,035	228,480	85,000	84,940
TOTAL REVENUE	**$ 24,290,333**	**$ 28,470,519**	**$28,980,329**	**$25,155,000**	**$ 25,400,549**
EXPENSES:					
ADMINISTRATION	$ 1,911,432	$ 1,950,674	$ 2,806,578	$ 2,214,074	$ 2,837,071
BUILDING MAINTENANCE	2,088,589	2,195,992	2,377,434	2,318,729	2,607,707
AIRFIELD MAINTENANCE	1,618,820	1,658,414	1,613,226	1,426,132	1,748,170
AIRPORT POLICE	1,024,577	1,027,874	1,155,860	1,169,146	1,250,068
AIRCRAFT RESCUE FIREFIGHTING	1,169,386	1,245,793	1,378,125	1,418,819	1,383,370
BUSINESS PARK	190,905	177,959	247,986	165,802	352,056
CAR RENTAL FUELING	406,428	393,021	336,664	342,570	332,841
CAR WASH FACILITY O&M	166,358	208,676	216,889	220,178	181,471
AIRPORT AIP GRANT PROJECTS	10,222,610	14,089,416	12,275,000	9,043,965	18,422,186
AIRPORT PFC PROJECTS	-	-	5,108,333	6,500,000	2,000,000
AIRPORT CFC PROJECTS	-	-	-	-	-
CAPITAL OUTLAY	1,441,626	472,725	1,819,798	1,200,000	1,603,022
TRANSFERS OUT	1,728	-	-	-	-
DEBT SERVICE-PRINCIPAL	-	-	346,682	347,000	423,365
DEBT SERVICE-INTEREST	114,700	120,683	311,594	312,000	118,300
TOTAL EXPENSES	**$ 20,357,159**	**$ 23,541,227**	**$29,994,169**	**$26,678,415**	**$ 33,259,627**
WORKING CAPITAL CHANGES NOT BUDGETED:	(3,933,174)	(1,529,437)	-	-	-
WORKING CAPITAL - ENDING	**$ 23,446,631**	**$ 26,846,486**	**$29,110,641**	**$25,323,071**	**$ 17,463,993**
LESS OPERATING RESERVE	**1,480,000**	**1,480,000**	**1,700,000**	**1,700,000**	**1,818,000**
LESS REVENUE BOND RESERVE	**2,425,000**	**2,425,000**	**2,425,000**	**2,425,000**	**2,425,000**
AVAILABLE WORKING CAPITAL	**$ 19,541,631**	**$ 22,941,486**	**$24,985,641**	**$21,198,071**	**$ 13,220,993**

AIRPORT FUND
OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 5,338,901	$ 5,244,568	$ 5,568,098	$ 5,216,054	$ 6,048,829
OPERATIONS AND MAINTENANCE	3,239,322	3,613,835	4,564,664	4,059,396	4,643,925
CAPITAL	11,664,236	14,562,141	19,203,131	16,743,965	22,025,208
DEBT SERVICE	114,700	120,683	658,276	359,000	541,665
TOTAL EXPENSES	**$ 20,357,159**	**$ 23,541,227**	**$ 29,994,169**	**$26,378,415**	**$33,259,627**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	PROPOSED FY 26
AVIATION & TRANSIT DIRECTOR	0.8	0.8	0.8	0.8
ASSISTANT AVIATION DIRECTOR	0.9	0.9	0.9	1.0
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				
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	**54.7**	**55.7**	**56.7**	**56.8**

MET Transit

MET Transit Division

Current Year Department (Transit Division) Budgeted Expense Total: $11,113,103

Change from Prior Year: ($2,523,063)

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 $10,598,722 for FY 2026, which is an increase of $2,102,572 from the FY 2025 budget. This increase is mainly due to increased capital projects funded by both competitive and formula grants and projects carried forward from FY25. Anticipated generated operating revenue increased slightly by $127,857 primarily due to growth of collected fares through increased ridership and growth of the advertising program; anticipated federal and state transit revenue decreased by $331,386 due to no anticipated carryover of federal funds from prior years. Local tax revenues increased by $4,034. Overall revenues to support operations decreased by a total of $55,870.

Expenses

Total FY 2026 budgeted operating expenses of $8,181,153 reflect an increase of $360,113 from FY 2025. Personnel services increased significantly by $410,720 due to step increases for those employees with six years of service or less and the union negotiated cost of living increase. Non-personnel related operating expenses decreased slightly by $50,607 primarily due to negotiation of lower rates with software vendors and decreases to the non-bargaining training budget.

Capital

Transit's FY 2026 capital expenditure budget totals $2,931,950 and consists of planned bus stop improvements ($162,500), construction supporting service and amenity updates at the Downtown Transfer Center ($609,500), additional access controls at the METroplex facility ($72,450), onboard technology replacement for the fixed-route buses ($118,860), a replacement vehicle lift for the maintenance program ($80,000) an additional operations support vehicle ($50,000), a replacement emergency generator for the METroplex ($55,000), scaffolding for rooftop bus work ($30,000), and 8 replacement paratransit vans ($1,000,000). The program also includes projects carried forward from FY25 including bus wash refurbishment ($250,000) and transfer center security cameras ($220,000). An additional 2 paratransit vehicles were also carried forward from FY24 and FY23 due to vehicle order delays at the State of Montana ($283,640); total carried forward from previous years is $753,640.00

A combination of Section 5310 and Section 5339A Grant will fund 80% of the allowed costs for the bus stop improvement and 85% for State of Montana paratransit purchased vehicles. Section 5339A federal formula funding will be used as available for 80% of allowable facility projects,

access controls, technology updates, service vehicles and equipment. A Section 5339B competitive grant received in 2024 will fund 80% of the scaffolding and 85% of the 8 paratransit vehicles.

New or Expanded Programs:

MET anticipates finalizing a Financial Sustainability and Governance study initiated in FY 2025 that will help inform decision making regarding expanded services and programs in the coming years.

Staffing Changes:

MET is not requesting additional staff for FY 2026.

MET GOALS:

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

Action(s): Continue 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: **Continue to improve Transit system convenience and usability.**

Action(s): Complete updates to the Downtown Transfer Center to provide for a customer service window and improved passenger amenities. Continue to assess improvements to fixed route bus scheduling and routes for potential modifications or changes to 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 for ongoing and expanded operations.**

Action(s): Continue growth of Transit advertising program to increase generated revenue. Assess potential for partnerships to increase transit reach and funding levels. Assess fares and user fee structure for recommended changes. Complete the Transit Financial Sustainability and Funding Study.

Outcome: An increase in revenue generated providing improved ability to meet match requirements, additional funds for utilization in existing and expanded operations, and clearer plans for future revenue growth.

TRANSIT FUND
OPERATING BUDGET

FUNDS 5710,5720,4110,4120,2040

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
WORKING CAPITAL - BEGINNING	**$ 6,250,919**	**$ 6,888,083**	**$ 5,969,086**	**$ 8,714,847**	**$ 6,659,981**
REVENUES:					
STATE AND FEDERAL GRANTS	$ 3,238,827	$ 5,029,146	$ 3,877,640	$ 4,063,850	$ 3,546,254
FTA CAPITAL GRANT	841,336	2,822,360	251,400	8,008,528	2,409,742
TAX REVENUE	2,567,659	2,648,844	3,097,247	3,065,234	3,101,281
INTER GOVERNMENTAL	517,716	335,866	352,021	352,021	362,211
OPERATING REVENUES	775,117	818,338	763,243	846,723	891,100
INTEREST ON INVESTMENTS	117,588	315,857	139,000	140,860	241,434
MISCELLANEOUS	28,148	23,277	10,050	35,843	10,050
SALE SURPLUS EQUIP	45,978	2,549	5,649	18,460	36,650
TOTAL REVENUE	**$ 8,132,369**	**$ 11,996,237**	**$ 8,496,250**	**$16,531,519**	**$10,598,722**
EXPENSES:					
ADMINISTRATION	$ 889,205	$ 1,583,150	$ 848,112	$ 835,534	$ 911,758
OPERATIONS/DRIVERS	2,674,084	3,067,485	3,508,304	3,561,955	3,831,532
OPERATIONS/NON-DRIVERS	505,013	451,254	572,205	614,578	575,749
MAINTENANCE	1,129,703	1,164,217	1,296,489	1,314,747	1,342,619
MARKETING	56,591	117,650	158,809	121,344	141,041
PARATRANSIT	974,302	1,181,885	1,395,821	1,288,001	1,326,981
DOWNTOWN TRANSFER CNTR	32,496	42,886	41,300	54,456	51,473
CAPITAL-LOCAL	9,306	-	50,000	77,434	-
CAPITAL - FEDERAL	1,429,215	3,455,639	719,000	10,718,336	2,931,950
O & M - LOCAL	-	-	-	-	-
TOTAL EXPENSES	**$ 7,699,915**	**$ 11,064,166**	**$ 8,590,040**	**$18,586,385**	**$11,113,103**
WORKING CAP. CHANGES NOT BUDGETED	204,710	894,693	-	-	-
WORKING CAPITAL - ENDING	**$ 6,888,083**	**$ 8,714,847**	**$ 5,875,296**	**$ 6,659,981**	**$ 6,145,600**
LESS OPERATING RESERVE	**1,000,000**	**1,000,000**	**1,300,000**	**1,046,000**	**1,384,117**
AVAILABLE WORKING CAPITAL	**$ 5,888,083**	**$ 7,714,847**	**$ 4,575,296**	**$ 5,613,981**	**$ 4,761,483**

TRANSIT FUND
OPERATING BUDGET

FUND 5710,5720,4110,4120,2040

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 4,533,264	$ 5,620,748	$ 5,828,617	$ 5,804,975	$ 6,239,337
OPERATIONS AND MAINTENANCE	1,728,130	1,987,779	1,992,423	1,985,640	1,941,816
CAPITAL	1,438,521	3,455,639	769,000	10,795,770	2,931,950
TOTAL EXPENSES	**$ 7,699,915**	**$ 11,064,166**	**$ 8,590,040**	**$ 18,586,385**	**$11,113,103**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	PROPOSED FY 26
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	1.0
TRANSIT MAINTENANCE SUPERVISOR	-	-	1.0	1.0
TRANSIT SUPERVISOR	3.0	3.0	-	-
TRANSIT TRAINING AND COMPLIANCE COORDINATOI	-	-	1.0	1.0
ROAD SUPERVISOR	2.0	2.0	3.0	3.0
MARKETING SPECIALIST	0.5	0.5	1.0	1.0
TRANSIT PLANNING & DEVELOPMENT COORD.	1.0	1.0	1.0	1.0
PC SUPPORT SPECIALIST	0.5	0.5	-	-
TRANSIT/PARATRANSIT OPERATORS	41.0	41.0	47.0	47.0
ADMINISTRATIVE SUPPORT III	-	-	-	-
ADMINISTRATIVE SUPPORT II	1.0	1.0	1.0	1.0
TRANSIT SERVICE WORKER	1.0	1.0	2.0	2.0
MECHANIC II	3.0	3.0	3.0	3.0
MECHANIC I	-	-	-	-
PARATRANSIT COORDINATOR	-	-	-	-
FACILITIES MAINT MECHANIC	1.0	1.0	1.0	1.0
ON CALL TRANSIT/PARATRANS OPR	-	-	-	-
TRANSIT SERVICES DISPATCHER	4.0	4.0	5.0	5.0
TOTAL	**59.3**	**59.3**	**68.3**	**68.3**

Finance

Finance Department

Current Year Department Budgeted Expense Total:

$7,839,182

Change from Prior year:

($124,281)

Overall Budget Justification:

The Finance Department roles at the City include 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 FY26 from the General Fund is $1.9 million. This amount will be used to pay the salaries and the operation and maintenance of the department.

The FY26 budget for the Finance Department is $7.8 million, this is a decrease of $124,281 from the prior year. The decreases for Fiscal Year 2026 are primarily the result of vacancy savings for two positions, which are being held open indefinitely to help balance the City's budget.

The new City Hall construction is now complete and the city has taken occupancy. The previous City Hall is set to be sold, with an expected closing before the fiscal year-end of FY25. The cash from the sale of the old building will be put towards the lease financing payment on the new City Hall to reduce the construction debt.

New or Expanded Programs:

There are no new or expanded programs for FY26.

Staffing Changes:

The Finance department is recommending holding open two vacant positions for the next few years. This will help balance the City's budget in the wake of the property tax legislation in 2025. The two positions that are recommended to be vacant are the Grants Administrator and the Budget Analyst positions.

Revenue:

FINANCE
DEPARTMENT REVENUE

REVENUE BY FUND	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
GENERAL FUND	$ 37,445,560	$ 41,329,956	$ 42,736,208	$ 42,523,886	$ 44,055,565
PUBLIC SAFETY FUND	50,349,437	53,350,685	56,925,615	57,620,221	58,608,403
CENTRAL SERVICES FUND	108,440	119,106	118,727	108,094	246,285
CAPITAL REPLACEMENT FUND	2,683,312	2,541,143	2,504,365	2,679,184	2,782,479
SPECIAL IMPROVEMENT DISTRICT BONDS	952,108	1,592,123	1,120,000	1,176,354	987,895
SIDEWALK DISTRICT BONDS	629,371	818,888	780,000	549,592	775,000
NEW CITY HALL FINANCING	-	-	995,000	2,795,000	1,331,935
STORM SEWER DEBT SERVICE	1,864,172	201,675	1,039,300	1,039,300	1,499,230
GENERAL OBLIGATION DEBT					
LIBRARY G.O.	653,109	686,697	710,017	713,348	769,319
PARKS G.O. SERIES 2000	6	10	-	-	-
STREET IMPROVEMENTS G.O. 2004A	354,581	360,378	-	1,560	-
BALLPARK G.O. 2015 REFUNDING	758,968	752,302	746,755	754,096	766,765
TOTAL REVENUE	**$ 95,799,064**	**$101,752,963**	**$107,675,987**	**$109,960,635**	**$111,822,876**

FINANCE
DEPARTMENT ALL FUNDS

REVENUE BY TYPE	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
TAXES	$ 47,248,467	$ 56,065,622	$ 56,617,538	$ 56,606,149	$ 58,987,398
SPECIAL ASSESSMENTS	1,543,678	1,587,432	1,795,000	1,671,844	1,715,000
LICENSES & PERMITS	1,976,462	1,887,037	1,845,576	1,845,576	1,977,395
INTERGOVERNMENTAL	14,912,115	15,561,857	16,352,729	16,771,000	17,514,819
CHARGES FOR SERVICE	3,358,887	3,431,352	3,878,688	3,878,688	4,302,827
INVESTMENT EARNINGS	457,262	1,237,603	394,791	582,491	564,370
DEBT PROCEEDS	-	12,025	-	-	-
INTERFUND TRANSFERS	26,192,991	21,948,002	26,790,585	26,790,585	26,759,987
MISCELLANEOUS	109,202	22,033	1,080	1,814,302	1,080
TOTAL REVENUE	**$ 95,799,064**	**$101,752,963**	**$107,675,987**	**$109,960,635**	**$111,822,876**

Budgeted Expenditure:

FINANCE
DEPARTMENT EXPENSE

EXPENSE BY FUND

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
GENERAL FUND	$ 1,696,799	$ 2,080,227	$ 2,182,499	$1,980,775	$1,972,519
CENTRAL SERVICES FUND	112,777	91,281	99,790	185,111	270,862
CAPITAL REPLACEMENT FUND	502,616	2,568	6,981	6,981	4,881
SPECIAL IMPROVEMENT DISTRICT BONDS	808,665	1,015,678	1,120,100	1,106,000	804,750
SIDEWALK DISTRICT BONDS	401,676	544,755	683,800	683,800	513,800
STORM SEWER DEBT SERVICE	1,003,065	1,007,130	1,003,595	1,003,595	1,473,500
CITY HALL FINANCING	-	-	995,000	995,000	1,240,034
GENERAL OBLIGATION DEBT					
LIBRARY G.O.	1,004,692	768,689	765,425	740,425	799,586
STREET IMPROVEMENTS G.O. 2004A	351,604	350,048	359,126	359,126	-
BALLPARK G.O. 2015 REFUNDING	751,141	748,160	747,147	747,147	759,250
TOTAL EXPENDITURES	**$ 6,633,035**	**$ 6,608,536**	**$ 7,963,463**	**$7,807,960**	**$7,839,182**

FINANCE
DEPARTMENT ALL FUNDS

EXPENSE BY CLASSIFICATION

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 1,131,415	$ 1,224,661	$ 1,478,484	$1,263,818	$1,255,012
OPERATIONS AND MAINTENANCE	685,870	872,926	912,559	887,585	1,053,450
CAPITAL	35,904	107,412	-	21,464	-
DEBT SERVICE	4,279,844	4,391,649	5,572,420	5,635,093	5,530,720
TRANSFERS	500,002	11,888	-	-	-
TOTAL EXPENDITURES	**$ 6,633,035**	**$ 6,608,536**	**$ 7,963,463**	**$7,807,960**	**$7,839,182**

FINANCE
OPERATING BUDGET

GENERAL FUND

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 1,131,415	$ 1,224,661	$ 1,478,484	$1,263,818	$1,255,012
OPERATIONS AND MAINTENANCE	557,146	748,154	704,015	702,474	717,507
CAPITAL	8,238	107,412	-	14,483	-
TOTAL EXPENDITURES	**$ 1,696,799**	**$ 2,080,227**	**$ 2,182,499**	**$1,980,775**	**$1,972,519**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 24	ACTUAL FY 25	BUDGET FY 25	PROPOSED FY 26
FINANCE DIRECTOR	1.0	1.0	1.0	1.0
CONTROLLER	-	-	1.0	1.0
ADMINISTRATIVE SUPPORT II	1.0	1.0	1.0	1.0
BUDGET ANALYST	-	-	1.0	1.0
ACCOUNTANT II	3.0	3.0	2.0	2.0
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**	**13.0**	**13.0**

Urban Renewal Districts

Urban Renewal Districts:

Tax Increment Funds & Downtown Revolving Loan

Current Year Department Budgeted Expense Total:

$40,388,964

Change from Prior year:

$25,684,847

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:

URBAN RENEWAL DEVELOPMENT BY CLASSIFICATION

	ACTUAL FY 23	ACTUAL FY 24	APPROVED FY 25	ESTIMATE FY 25	PROPOSED FY 26
Contributions/Donations	$ 10,844	$ 53,881	$ -	$ -	$ -
Intergovernmental	730,863	871,019	730,862	897,791	897,791
Investment Earnings	329,596	612,636	306,000	399,580	499,320
Transfers	43,000	146,350	-	954,038	-
Other Financing	3,000,000	7,574,705	-	4,213,975	29,600,000
Miscellaneous	623,408	163,380	93,520	293,829	115,000
Taxes	7,075,481	8,349,274	8,050,588	6,551,013	8,371,386
TOTAL REVENUE	**$ 11,813,192**	**$ 17,771,245**	**$ 9,180,970**	**$ 13,310,226**	**$ 39,483,497**

ALL TAX INCREMENT OPERATING FUNDS
URBAN RENEWAL DEVELOPMENT BY FUND

	ACTUAL FY 23	ACTUAL FY 24	APPROVED FY 25	ESTIMATE FY 25	PROPOSED FY 26
Downtown Revolving Loan	$ 701,371	$ 259,006	$ 160,120	$ 355,547	$ 177,471
South TIF	7,173,721	5,295,187	4,760,755	3,915,071	34,761,340
East TIF	974,537	1,387,726	1,306,899	1,245,649	1,289,097
N. 27th TIF	2,963,563	10,829,326	2,953,196	7,793,958	3,255,589
TOTAL REVENUE	**$ 11,813,192**	**$ 17,771,245**	**$ 9,180,970**	**$ 13,310,226**	**$ 39,483,497**

Budgeted Expenditures:

ALL TAX INCREMENT OPERATING FUNDS
URBAN RENEWAL DEVELOPMENT BY CLASSIFICATION

	ACTUAL FY 23	ACTUAL FY 24	APPROVED FY 25	ESTIMATE FY 25	PROPOSED FY 26
Bond Issuance Costs	$ 111,500	$ 395,517	$ -	$ 197,185	$ -
Capital Outlay	3,300,723	3,424,541	1,389,000	4,683,693	29,750,000
Interest and Fiscal Charges	1,167,469	1,307,260	1,643,280	1,644,180	2,709,656
Operation and Maintenance	3,033,858	4,191,712	8,105,295	4,416,802	6,103,286
Principal	1,030,000	1,185,000	1,180,000	8,985,000	1,780,075
Transfers Out	377,898	582,023	2,386,542	3,340,580	45,947
TOTAL EXPENDITURES	**$ 9,021,448**	**$ 11,086,053**	**$ 14,704,117**	**$ 23,267,440**	**$ 40,388,964**

ALL TAX INCREMENT OPERATING FUNDS
URBAN RENEWAL DEVELOPMENT BY FUND

	ACTUAL FY 23	ACTUAL FY 24	APPROVED FY 25	ESTIMATE FY 25	PROPOSED FY 26
Downtown Revolving Loan	$ 229,644	$ 168,204	$ 815,515	$ 264,620	$ 807,030
South TIF	4,392,951	6,228,641	8,419,010	6,654,549	35,461,392
East TIF	840,226	951,878	2,077,781	1,434,899	1,383,721
N. 27th TIF	3,558,627	3,737,330	3,391,811	14,913,372	2,736,821
TOTAL EXPENDITURES	**$ 9,021,448**	**$ 11,086,053**	**$ 14,704,117**	**$ 23,267,440**	**$ 40,388,964**

South Billings Boulevard Urban Renewal District

Current Year Budgeted Expense Total:

$35,461,392

Change from Prior year:

$27,042,382

Additional Comments:

Overall, budgeted expenditures increased $27.0 million which is primarily due to an increase in capital construction projects.

The South Billings Boulevard Urban Renewal District (SBBURD) decreased its proposed administrative costs by $16,000. The administrative fee will be $160,000 in fiscal year 2026, down from $176,000 in the prior fiscal year.

In FY25, SBBURD transferred $2,247,000 to the Police Center for the final debt service payment of the Police Evidence Center. Cost allocations are $36,481 specifically to cover Planning and Community Services Department employee time and $76,518 to cover additional city time and resources.

Developmental incentive projects budgeted include $1,628,012 to cover specific projects already identified. The budget also includes $1,00,000 for unspecified development assistance projects and $250,000 for unspecified community & residential enhancements. The unspecified budget categories are used to allow SBBURD the flexibility to approve new projects throughout the year.

Capital construction for FY26 is estimated at $29.6 million which includes the construction of the Amend Park Multi-Generational Community Recreation Center. The capital projects are expected to be financed through the sale of bonds.

North 27th Street Urban Renewal District

Current Year Budgeted Expense Total:

$2,736,821

Change from Prior year:

($654,990)

Additional Comments:

Downtown Urban Renewal District will continue to reimburse the Police Department for three foot-patrol officers in the downtown area in FY26. The city will receive $71,396 in FY26 from the Downtown Billings Partnership, Inc. for this program and up to $5,000 reimbursement of Quiet Zone expenses.

The total transfer to the Parking Division for FY26 is $45,947 which is used to provide one month's free parking in downtown during the holiday period. The annual parking allocation of $100,000 was removed for FY26.

The Downtown Billings Partnership, Inc. increased their administrative costs by approximately 3% from the prior year to $326,105 for fiscal year 2026.

Expenses in fiscal year 2026 for cost allocations are $36,481 specifically to cover Planning and Community Services Department employee time and $66,632 for additional city time and resources.

New developmental incentives requested for the FY26 budget total $824,553 which is comprised of four specific project requests and $30,000 each for the CPTED and the Sign Programs. The $50,000 capital is the estimated final payout of engineering costs related to the Two-Way Conversion project.

East Billings Urban Renewal District

Current Year Budgeted Expense Total:

$1,383,721

Change from Prior year:

($694,060)

Additional Comments:

The East Billings Urban Renewal District (EBURD) increased their proposed administrative costs in fiscal year 2026 by approximately 9%. The administrative fee requested was $179,750 for FY26 compared to $165,535 in the prior fiscal year.

Expenses in fiscal year 2026 for cost allocations are $36,481 specifically to cover Planning and Community Services Department employee time and $46,347 for additional city time and resources. FY26 has only one capital improvement project planned in fiscal year 2026 for main street improvements of $100,000.

Development Incentives are budgeted at $552,500 for FY26 which is broken out for $70,000 in unspecified development assistance projects along with two specific known projects at $482,500.

Downtown Revolving Loan

Current Year Budgeted Expense Total:

$807,030

Change from Prior year:

($8,485)

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 2026 Department Budgeted Expense Total:

- Fire: $29,075,540
- 911: $1,404,594
- Radio: $394,813
- Grants: $141,500
- Capital Replacement Fund: $278,508
- Road Maintenance District: $1,747

Change from FY 2025:

- Fire: $949,080
- 911: $(18,433)
- Radio: $2,363
- Grants: $(16,000)
- Capital Replacement Fund: $41,240
- Road Maintenance District: $1,246

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 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 2025 provided us with great visibility into where the department needs to go to maintain the great level of service our citizens have come to expect.

The BFD generally prioritizes needs with people, fleet, and facilities in that order. FY25 gave us the people we need to operate efficiently. Our newest pumper is still in manufacturing. Therefore, in FY26, we will turn our attention to our facilities. We have identified four stations that are beyond "facelifts." In other words, these four stations,

one, two, three, and five, need complete renovations to include significant upgraded infrastructure issues. As for both the immediate and the five-year outlook, I highly recommend the city make this a priority. These buildings are a major investment and, unfortunately, have only had minor modifications and repairs over 50 to 60 years of life. They each, with some major renovations, have the ability to last the city another 30 or so years, saving the city millions of dollars and avoiding having to build new stations in their current run areas. The five-year outlook would be to focus on renovating one station per year for the next four years.

Budgeted Revenues:

FIRE DEPARTMENT ALL FUNDS
REVENUE BY CLASSIFICATION

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
REVENUE:					
LICENSES & PERMITS	$ 2,000	$ 100	$ 2,000	$ 3,800	$ 2,000
INTER-GOVERNMENTAL	2,395,250	1,966,732	2,079,789	2,056,041	1,859,914
CHARGES FOR SERVICE	2,816,511	2,838,320	2,853,955	3,004,722	2,898,876
SPECIAL ASSESSMENTS	2,798	2,880	2,875	2,986	2,875
TRANSFER	500,000	370,000	-	-	53,700
MISCELLANEOUS	229,948	752,440	205,900	577,967	269,684
TOTAL REVENUE	**$ 5,946,507**	**$ 5,930,472**	**$ 5,144,519**	**$ 5,645,516**	**$ 5,087,049**

FIRE DEPARTMENT ALL FUNDS
REVENUE BY FUND

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
REVENUE:					
FIRE PUBLIC SAFETY	$ 3,450,763	$ 3,747,360	$ 3,570,763	$ 4,108,652	$ 3,591,064
911 EMERGENCY OPS	1,278,357	1,655,747	1,208,385	1,249,832	1,213,188
FIRE GRANTS	394,113	127,016	116,900	36,223	103,069
RADIO COMMUNICATIONS	301,521	376,784	234,096	242,870	118,237
FIRE STATION CONSTRUCTION	518,501	19,518	11,000	4,000	57,793
ROAD MAINTENANCE	3,252	4,047	3,375	3,939	3,698
TOTAL REVENUE	**$ 5,946,507**	**$ 5,930,472**	**$ 5,144,519**	**$ 5,645,516**	**$ 5,087,049**

Budgeted Expenses:

PUBLIC SAFETY FUND

FIRE DEPARTMENT
OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 20,115,239	$ 22,639,656	$ 22,936,880	$ 23,049,504	$ 23,519,712
OPERATIONS AND MAINTENANCE	2,657,555	2,824,235	3,456,207	3,858,008	3,425,223
CAPITAL	79,292	725,416	578,000	61,910	995,104
TRANSFERS	1,531,870	870,610	961,222	961,222	932,880
TOTAL FIRE	**24,383,956**	**27,059,917**	**27,932,309**	**27,930,644**	**28,872,919**
MENTAL HEALTH:					
CRISIS RESPONSE UNITS	61,237	171,412	194,151	186,354	202,621
TOTAL EXPENDITURES	**$ 24,445,193**	**$ 27,231,329**	**$ 28,126,460**	**$ 28,116,998**	**$ 29,075,540**

FIRE DEPARTMENT ALL FUNDS

OPERATING BUDGET BY FUND

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FIRE DEPT GEN FUND	$ 24,445,193	$ 27,231,329	$ 28,126,460	$ 28,116,998	$ 29,075,540
911 EMERGENCY OPS	663,326	3,583,360	1,423,027	1,661,167	1,404,594
FIRE GRANTS	374,346	50,177	157,500	105,131	141,500
RADIO COMMUNICATIONS	334,437	94,465	392,450	22,334	394,813
CAPITAL REPLACEMENT	1,548,132	374,122	-	398	278,508
ROAD MAINTENANCE	588	564	501	504	1,747
TOTAL EXPENDITURES	**$ 27,366,022**	**$ 31,334,017**	**$ 30,099,938**	**$ 29,906,532**	**$ 31,296,702**

FIRE DEPARTMENT ALL FUNDS

OPERATING BUDGET BY CLASS

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 20,278,158	$ 22,956,634	$ 23,301,275	$ 23,415,858	$ 23,893,526
OPERATIONS AND MAINTENANCE	3,561,726	3,774,945	5,259,441	5,210,977	5,196,684
CAPITAL	1,129,269	3,361,828	578,000	318,475	1,273,612
TRANSFERS	2,396,869	1,240,610	961,222	961,222	932,880
TOTAL EXPENDITURES	**$ 27,366,022**	**$ 31,334,017**	**$ 30,099,938**	**$ 29,906,532**	**$ 31,296,702**

Staffing:

FIRE CHIEF	1.0	1.0	1.0	1.0
ASSISTANT FIRE CHIEF	3.0	3.0	3.0	3.0
ADMINISTRATION SUPPORT I	-	-	-	-
ADMINISTRATION SUPPORT II	2.0	2.0	2.0	2.0
ADMIN SUPPORT III (CHIEF OF STAFF)	-	-	-	-
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	5.0	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	56.0	56.0	63.0	63.0
FIRE PROTECTION ENGINEER	-	-	1.0	1.0
LOGISTICS OFFICER	1.0	1.0	1.0	1.0
CRISIS RESPONSE EMT	2.0	2.0	1.0	1.0
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	1.0	1.0	1.0	1.0
EMERGENCY SERV. DISPATCHER I	1.0	1.0	1.0	1.0
EMERGENCY SERV OPERATOR-TRAIN	6.0	6.0	6.0	6.0
EMERGENCY SERVICES OPERATOR	4.0	4.0	4.0	4.0
EMERG.SERV.DISPATCH SHIFT SUPR.	4.0	4.0	4.0	4.0
SUBTOTAL PUBLIC SAFETY	**175.3**	**175.3**	**182.3**	**182.3**
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	**176.6**	**176.6**	**183.6**	**183.6**

Strategic Goals:

Fire

Goal: Initiation and completion of a current strategic plan.

Objective: To provide the city with a blueprint for fire and EMS for the next five years.

Action(s): Through a collaborative effort, begin compiling information to create a shared vision for our department.

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

Objective: To provide full-service coverage for our far west end.

Action(s): Add staffing and start searching for the proper location and station design phase.

Goal: Develop a standard of cover document for an accreditation process.

Objective: The standard of cover spells out the "why and how" of our resource deployment. This document is crucial for the accreditation process.

Action(s): Compile and complete a detailed step-by-step document explaining every resource we have and our capabilities.

Goal: Initiate deployments to state and national wildland fire disasters.

Objective: The city has the ability to deploy resources for a new revenue stream to help offset expenses.

Action(s): Research and purchase a Type 3 engine for regional and national deployments with ERP funding already in existence.

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 in collaboration with the Advanced Services Committee (ASC).

Goal: Reimplement the crisis response program.

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 correct model for our jurisdiction and the proper number of CRU units to maximize service efficiency.

Goal: Renew the service agreement with AMR.

Objective: To continue our partnership with a transport agency.

Action(s): Review and update the current service agreement to address new and changing conditions in our jurisdiction.

Goal: Fees for service for motor vehicle accidents and lift assistance.

Objective: To find new revenue streams to offset expenses.

Action(s): Implement a charge for these services similar to our false alarm policy.

Goal: Replacement of LifePak 15 heart monitors with the latest technology.

Objective: Current monitors have exceeded useful life and technology is outdated.

Action(s): Replace with new monitors and secure better warranties and service agreement for equipment.

911

Goal: Implementation and training of the NICE IP logger recorder.

Objective: Reliably record, store and manage data from various sources to facilitate training and legal documentation, quality assurance and incident reconstruction.

Action(s): Work with the project manager and Motorola to implement the logger in a timely manner and ensure proper training for users.

Goal: Implementation and training of the Vesta hardware refresh.

Objective: Install outdated hardware and software in a timely and seamless manner.

Action(s): Work with Motorola to install outdated equipment in a timely manner and ensure proper training for users.

Goal: Recruitment, hiring and training of a new 911 center manager.

Objective: Select a quality candidate to manage, realize and attain the potential of an advanced 911 call center.

Action(s): Continue to work with GMP, our consultant, on reviewing and selecting a candidate. Establish a start date and work with the interim manager on training the new 911 leader.

Human Resources

Human Resources Department

Current Year Department Budgeted Expense Total:

Human Resources: $1,129,513

City Health Benefits: $18,790,389

Property Insurance: $4,585,528

Change from Prior Year:

Human Resources: $1,278

City Health Benefits: $286,375

Property Insurance: $291,284

Overall Budget Justification:

The FY26 Human Resources Department budget is $1,129,513, this is an increase in costs of $1,278 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 FY26 Property and Liability Insurance budget will increase by $291,284 driven by a 20% increase in property insurance premiums, and no change expected in liability insurance premiums.

The FY26 Health Insurance budget will increase by $286,375 driven by a 7.5% projected increase in medical claims costs and a 15% increase in prescription claims costs.

Ongoing Programs:

- The Applicant Tracking and Onboarding software to streamline the recruiting process costs $51,000 annually.
- The timekeeping software to make hours entry more efficient for departments costs $36,000 annually.
- Cyber Security insurance costs continue to increase due to high cyber liability claims experienced nationwide. This year the premium will increase 15%.

Budgeted Revenues:

HUMAN RESOURCES
REVENUE BY FUND

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
GENERAL FUND	$ -	$ -	$ -	$ -	$ -
HEALTH BENEFITS	14,292,608	$ 14,521,636	14,486,000	14,872,258	14,564,581
PROPERTY INSURANCE	2,595,653	3,789,606	5,000,442	5,001,539	4,340,385
TOTAL REVENUES	**$ 16,888,261**	**$ 18,311,242**	**$ 19,486,442**	**$ 19,873,797**	**$ 18,904,966**

HUMAN RESOURCES
REVENUE BY CLASSIFICATION

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
CHARGE FOR SERVICES	$ 16,697,202	$ 17,766,791	$ 19,240,742	$ 18,805,283	$ 18,537,206
INVESTMENT EARNINGS	230,223	534,322	245,700	1,061,271	367,760
MISCELLANEOUS	(39,164)	10,129	-	7,243	-
TOTAL REVENUES	**$ 16,888,261**	**$ 18,311,242**	**$ 19,486,442**	**$ 19,873,797**	**$ 18,904,966**

Budgeted Expenditures:

HUMAN RESOURCES
OPERATING BUDGET BY FUND

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
GENERAL FUND	$ 997,892	$ 972,467	$ 1,130,791	$ 1,074,000	$ 1,129,513
HEALTH BENEFITS	13,173,927	15,488,035	18,504,014	18,497,000	18,790,389
PROPERTY INSURANCE	3,525,102	3,709,601	4,294,244	4,150,000	4,585,528
TOTAL EXPENDITURES	**$ 17,696,921**	**$ 20,170,103**	**$ 23,929,049**	**$ 23,721,000**	**$ 24,505,430**

HUMAN RESOURCES
OPERATING BUDGET BY CLASSIFICATION

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 837,183	$ 1,184,384	$ 937,385	$ 861,716	$ 971,997
OPERATIONS AND MAINTENANCE	16,859,738	18,985,719	22,991,664	22,859,284	23,533,433
TOTAL EXPENDITURES	**$ 17,696,921**	**$ 20,170,103**	**$ 23,929,049**	**$ 23,721,000**	**$ 24,505,430**

Staffing:

HUMAN RESOURCES
STAFFING AUTHORIZATION

POSITION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	PROPOSED FY 26
HUMAN RESOURCES				
HUMAN RESOURCES DIRECTOR	1.0	1.0	1.0	1.0
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	2.0	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	**7.0**	**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 Health Insurance Open Enrollment Software.

Action(s): Research, review, and conduct a cost analysis to purchase Health/Dental Insurance Open Enrollment software, since EBMS will no longer offer that service to the City. Implement and administer Open Enrollment software that benefits the city and its employees by adding benefit enrollment efficiencies.

Outcome(s):

- New Open Enrollment software will allow the City to continue electronic employee Open Enrollment for health, dental, and vision insurance. The software will increase productivity and allows employees more self-service capabilities for revising their benefit 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.

5- Year Outlook

Human Resources will need to add an Assistant Director position for FY27 to help with the ever-increasing workload caused by adding staff in other City department/divisions, and for succession planning. In FY28, the City needs to determine if the current payroll software is still viable or if another software should be purchased to improve payroll efficiency and reporting.

Information Technology

Information Technology Fund

Current Year Department Budgeted Expense Total:

Information Technology**:** $ 4,018,615

Central Telephone: $ 472,130

Change from Prior Year:

Information Technology**:** $ (61,646)

Central Telephone: $ (7,836)

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 $4,018,615 which is $61,646 less than last year's budget. In FY26, Personal Services decreased over FY25 by $81,424 overall primarily due to the retirement of two long-term employees, a position reclassification, and a position held vacant for FY26. These decreases were offset by the addition of a new Systems Analyst position budgeted at an expense of $113,000. This position was recommended by the SL Serco Audit and will be dedicated to meeting the application support needs of Public Works. Additionally, IT had standard payroll steps & cost of living increases of $ 73,225. Operating expenses have increased by $61,778, which includes Technology Replacement Plan approved replacements, additional expense related to the new PW Systems Analyst, aerial imagery services, and increased expenses related to expanded office space required to meet our current and growing needs in the new City Hall. There are no requested Capital expenses for FY26.

Information Technology is an internal support function with revenues of $4,008,684 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. FY26 total revenues are $ 26,010 above total expenses due to projected salary savings and the on-going effort to keep increases in IT charges to departments at a minimum.

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 10 remote sites, 508 landline phones, 32 Centrex phone lines, 45 outside analog lines, and 421 Smartphones/cell phones.

The Central Telephone Service (Fund 606) is an internal support function with revenues of $ 484,790 derived predominately from phone related services, including management of cellular services, and interest income. Expenses for FY26 are $ 472,130 which represents a decrease of $ 7,836(-1.63%) below FY25. Decreases in wages are the result of the retirement of a long-term employee.

Budgeted Revenues:

INFORMATION TECHNOLOGY
DEPARTMENT REVENUE

REVENUE BY FUND	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
INFORMATION RESOURCES	$ 3,547,604	$ 3,668,509	$ 4,044,263	$ 3,963,541	$ 4,044,625
TELEPHONE	466,983	485,438	479,999	480,344	484,790
TOTAL REVENUE	**$ 4,014,587**	**$ 4,153,947**	**$ 4,524,262**	**$ 4,443,885**	**$ 4,529,415**

INFORMATION TECHNOLOGY
DEPARTMENT ALL FUNDS

REVENUE BY CLASSIFICATION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
CHARGE FOR SERVICE	$ 3,913,190	$ 3,954,378	$ 4,490,562	$ 4,329,096	$ 4,479,718
OTHER	69,283	121,074	500	81,289	-
INVESTMENT EARNINGS	32,114	78,495	33,200	33,500	49,697
TOTAL REVENUE	**$ 4,014,587**	**$ 4,153,947**	**$ 4,524,262**	**$ 4,443,885**	**$ 4,529,415**

Budgeted Expenditures:

INFORMATION TECHNOLOGY
DEPARTMENT EXPENSE

EXPENSE BY FUND	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
INFORMATION RESOURCES	$ 3,356,216	$ 3,555,596	$ 4,080,261	$ 4,020,546	$ 4,018,615
TELEPHONE	446,964	419,569	479,966	436,916	472,130
TOTAL EXPENDITURES	**$ 3,803,180**	**$ 3,975,165**	**$ 4,560,227**	**$ 4,457,462**	**$ 4,490,745**

DEPARTMENT ALL FUNDS

EXPENSE BY CLASSIFICATION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 2,520,149	$ 2,613,437	$ 2,747,193	$ 2,476,044	$ 2,658,550
OPERATIONS AND MAINTENANCE	1,131,712	1,294,640	1,771,034	1,970,219	1,832,195
CAPITAL	151,319	67,088	42,000	11,200	-
TOTAL EXPENDITURES	**$ 3,803,180**	**$ 3,975,165**	**$ 4,560,227**	**$ 4,457,462**	**$ 4,490,745**

Staffing:

	STAFFING AUTHORIZATION			
POSITION	ACTUAL FY23	ACTUAL FY24	BUDGET FY 25	PROPOSED FY 26
INFORMATION TECHNOLOGY DIRECTOR	0.9	0.9	0.9	0.9
SYSTEMS ANALYST	3.0	3.0	3.0	4.0
SYSTEM/DATABASE ADMINISTRATOR	-	-	-	1.0
APPLICATION MANAGER	-	-	-	1.0
OPERATION SUPPORT SPECIALIST	1.0	1.0	1.0	-
GIS SPECIALIST	1.0	1.0	1.0	1.0
GIS MANAGER	1.0	1.0	1.0	1.0
LAND MANAGEMENT COORDINATOR	1.0	1.0	1.0	-
SENIOR APPLICATION DEVELOPER	1.0	1.0	1.0	-
IT MANAGER	1.0	1.0	1.0	1.0
PUBLIC SAFETY TECH SUPPORT	2.0	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	3.0	3.0	3.0	4.0
GIS ASSET ANALYST	1.0	1.0	1.0	1.0
TOTAL	**21.5**	**21.5**	**21.5**	**22.5**

5 Year Outlook:

Staffing Outlook:

Over the next five years, we expect that the IT Department will add an additional 4 FTE to meet the growing technological needs of our organization. The current FY26 budget includes a request for a new Systems Analyst position to mee the application support needs of the Public Works Department. This position was recommended by the SL Serco Audit and will be funded 100% by Public Works. The positions projected in future years include a Public Safety Training Coordinator (FY27) which will be funded through IT Charges to the Police Dept, a GIS Tech (FY28) funded by departments based on their growing requests for GIS services, and a Cybersecurity Analyst (FY29) funded through IT charges to departments based on Network/PC cost allocation metrics. Note: The Cybersecurity Analyst position may be requested sooner if the Cybersecurity Risk Assessment supports the addition of this position and funding is available.

Information Technology (6200)

	FY26 Requested Budget	*FY27 Additions*	*FY28 Additions*	*FY29 Additions*	*FY30 Additions*
Additional FTE	*1.0*	*1.0*	*1.0*	*1.0*	
Personal Services	*$110,000*	*$100,000*	*$85,000*	*$100,000*	
Operation & Maintenance	*$ 3,000*	*$10,000*	*$10,000*	*$10,000*	
Capital Outlay					

Project Outlook: 1 to 3 Years

- Implementation of Cybersecurity Roadmap High Priority Recommendations
- City Website: Redesign in FY26 to meet City's needs
- New Phone System in FY27. Our current system no longer receives design updates and hardware won't be supported past 2028. This replacement will be funded through the Central Telephone Budget (Fund 6060).
- New VMWare HOST Servers in FY27. The five (5) VM Host Servers represent a large capital outlay every 5 years (estimated at $180-$200K total). To eliminate the impact of this large cyclical replacement, we are exploring a 3 or 4 year leasing model that would ensure our most critical server hardware is reliable, supported, and right sized to meet our changing needs. Ultimately moving this expense from Capx to Opx.
- Managing IT growth with increasing cybersecurity, software, and systems needs while minimizing the financial impact to the departments we serve.
- SharePoint – Transition to a proactive role and embrace the benefits of SharePoint, collaboration, file sharing, etc.
- Document Imaging: Evaluate current Questys solution to determine if our needs are being met or if we need to seek an alternative solution moving forward.

Project Outlook: 3 to 5 Years

- Leverage AI for Operational Efficiency & Cybersecurity- Explore AI-driven solutions to enhance cybersecurity, automate workflows, and improve decision-making.
- Develop and formalize an IT governance framework to improve project prioritization, technology investments, and resource allocation across city departments.
- IT Change Management Processes- Work with stakeholders to implement structured workflows for infrastructure, architecture, and software changes to minimize downtime and operational risks.
- GIS Modernization & Integration- Enhance GIS infrastructure and workflows by migrating to modern platforms, improving interoperability, and expanding analytical capabilities to support data-driven decision-making across city departments.

Department Goals:

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

Action(s): Support Software Assessment & Future Planning

- Work with departments to audit and assess software usage to ensure optimal utilization and identify redundancies.
- Develop a standardized process for evaluating new software platforms, including criteria for determining the need for third-party project management.
- Create a structured vendor engagement strategy to guide departments through large-scale software assessments and implementations.

Outcome(s):

- Improved decision-making for technology investments through better evaluation and alignment with department needs.
- Enhanced coordination between IT and stakeholders, ensuring software solutions meet organizational goals.
- Increased efficiency and cost-effectiveness in purchasing and maintaining software solutions.
- Clear guidelines on external project management needs, ensuring IT resources are used effectively and appropriately.

Action(s): Partner with the Police & Fire Departments in addressing the technological needs identified in the CPSM Operations and Data Analysis Reports

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. Seek opportunities to bring data to command staff and the public.

Action(s): Provide a leadership role in implementation, training, and support, for the migration to the new CityView Community Development System.

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 successfully navigate through the various stages of migrating to this new solution.
- Easier for staff to create, manage, and track applications for permits, business licenses, and code enforcement actions.
- Providing a more robust system for tracking and managing cases.
- User-friendly online forms that simplify the application and tracking process for permits and business licensing.

Action(s): Continue to provide leadership role in the implementation, training, support, and upgrading our CitySuite, LERMS (Public Safety), Taxwise, Asset Works/Fleet Mgmt, Vertex One, Questys (Document Imaging), NeoGov (Employment Application Management), Tadera (Airport Lease Management), CityWorks (GIS Centric Asset Mgmt System), and other centralized 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 software systems

to their full potential, work with vendors on new interfaces, manage enhancement requests, and support on-going production.

Action(s): Move Streetlight Inventory and Land Management Data Off the AS400

- Work with Public Works and Parks Departments to roll out CityWorks Storeroom, replacing the Streetlight and CitySuite inventory systems.
- Review and migrate land management data from the AS400 to GIS using the County's address and parcels.
- Ensure County land management GIS layers are fully integrated into CityView.
- Provide staff training on managing land management data in GIS instead of legacy systems.
- Ensure all necessary data is archived before shutting down the AS400 system.

Outcome(s):

- Utilize powerful GIS tools for managing land data efficiently.
- Public Works and Parks Departments will have modern, unified asset management systems.
- Eliminate reliance on the IBM AS400 and HTE, improving efficiency and reducing maintenance costs.

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.

Action(s): Expand Information Technology’s Role in Providing Real-Time Data Access By:

- Conduct meetings with departments and external users to understand their needs for dynamic, real-time data access.
- Working with stakeholders to build applications or enhance existing software for an intuitive way to query and consume real-time data.

Outcome(s):

- Ensuring departments and the public receive the most up-to-date information.
- Faster access to precise data to support efficiency in city operations.
- Enabling staff, appointed and elected officials to answer public inquiries more quickly and accurately.

Action(s): Expand GIS Utilization and Accessibility

- Provide more employees with access to desktop GIS tools to leverage advanced analysis capabilities.
- Develop and roll out more web maps, dashboards, story maps, hubs, and insights to support decision-making.
- Create interactive tools for the City Council, staff, and the public to answer questions with real-time data rather than relying on manual reports.

Outcome(s):

- Enabling departments to use in-house GIS technology rather than outsourcing work to IT or vendors.
- More informed decision-making at all levels (Council, public, and staff) through accessible, interactive data.
- Increased transparency by providing open access to GIS-based insights.

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

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): 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): Complete our Cybersecurity Risk Assessment & Development of a Roadmap

Outcome(s):

- Our engagement with FRSecure to complete a Cybersecurity Risk Assessment will help us establish a baseline on which to move forward in the protection of our network and critical data.

- The 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): Continually improve the 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.

Goal: Navigating Organizational Change & Building Resilience

Action(s):

- Develop a transition framework to ensure continuity as we transition to new IT Leadership, including knowledge transfer and mentoring opportunities.
- Establish regular check-ins, peer learning sessions, and team-building activities to reinforce cohesion.
- Provide support and best practices for employees adjusting from private offices to open workspaces, ensuring productivity and engagement.
- Document processes, workflows, and critical historical knowledge to maintain operational stability despite leadership and staff changes.

Outcome(s):

- Minimized disruption during leadership transitions and organizational shifts.
- Enhanced collaboration and mutual support among staff adapting to new roles.
- Employees successfully adapt to new work environments and maintain efficiency.
- Preserved Institutional Knowledge – Ensured continuity of IT operations through proper documentation and structured knowledge sharing.

Action(s): Encourage IT Knowledge-Sharing & Staff Cross-Training By:

- Assessing IT systems, applications, and infrastructure to pinpoint areas where knowledge is siloed.
- Implementing training to ensure multiple staff members understand critical IT operations, reducing dependency on single individuals.
- Scheduling collaborative learning sessions.

Outcome(s):

- Enhanced staff coverage to perform IT functions and resolve issues without delays.
- Increased ability to solve complex IT challenges with multiple viewpoints.
- Reduce single points of failure and improve long-term sustainability of IT operations.
- Provide career growth and job satisfaction for IT staff.

Action(s): Formalized Data Classification

- Develop a clear framework for categorizing sensitive information based on regulatory, operational, and security requirements.
- Align security investments and response strategies with the classification framework to focus on high-risk areas.
- Establish predefined response actions based on data classification in the event of a breach, ransomware attack, or unauthorized access. Define specific steps for notifying affected parties, containing the breach, recovering data, and mitigating risk based on the sensitivity of compromised information.
- Regularly evaluate data security policies to ensure they evolve with emerging threats and compliance requirements.

Outcome(s):

- Ensuring sensitive information is protected according to classification levels.
- Meeting state and federal data security standards.
- Ensuring only authorized personnel can access critical information.
- Strengthening the organization’s ability to detect, respond to, and recover from cyber threats.
- Establishing a structured approach for managing security incidents based on data classification, reducing downtime and legal exposure.

Legal

City Attorney

Current Year Department Budgeted Expense Total:

$4,156,451

Change from Prior year:

$149,269

Overall Budget Justification:

The FY26 budget for the City Attorney is $4,156,451, which includes an increase of $149,269 over FY25. The City Attorney's Office currently has several vacant positions that are being filled now that the move to the new city hall building is complete. Previously, the physical space did not allow for filling some positions even with office sharing and remote work being utilized. Two positions will remain vacant. Filling these positions will result in additional monthly charges for telephone, parking, membership fees, miscellaneous equipment (computers), office supplies (furniture), and subscriptions for license fees (Westlaw).

There is an approximate increase of $22,732 in O&M costs due to increased regular monthly charges (IT, Telephone, Facilities, Parking, certification requirements, subscriptions, surface travel, etc.). This total also includes an approximate $3,600 due to a yearly increase in bar association dues, subscriptions, and software licenses.

New or Expanded Programs:

None proposed for FY 2026.

Staffing Changes:

The only staffing change is converting a criminal deputy to a civil deputy. This change is necessary due to adjustments in staffing requirements following passage of the mill levy in 2021. The City Attorney's office pledged to dedicate resources to Code Enforcement to assist with litigation of code violation cases and nuisance properties. These cases are civil in nature and are not handled by a criminal prosecutor. This is not an additional position; it is a transfer of an authorized position from the criminal to the civil division.

Additional Comments:

Yellowstone County Justice of the Peace, David Carter, has been coordinating a plan to organize and implement an arraignment court which includes all courts in Yellowstone County. The arraignment court was put into practice in February 2025 for all county agencies. Billings Municipal Court has not yet been incorporated into practice at this time and the plan is for Municipal Court to begin participating in the arraignment court this spring. The City Attorney's Office will be required to appear during any court

hearings involving Municipal Court defendants. It is unclear what impact this may have on the daily workload of the Municipal Court and the City Attorney's Office and will depend on the number of defendants being seen in arraignment court. The City Attorney's Office is hopeful additional staff will not be necessary to effectively maintain the services it currently provides.

Department Goals for FY 2026:

- 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.

Budgeted Revenues:

CITY ATTORNEY
DEPARTMENT REVENUE

REVENUE BY FUND	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
GENERAL FUND	$ 2,803	$ 11,185	$ -	$ 7,356	$ -
CITY ATTORNEY GRANTS	596,319	589,566	626,693	628,036	805,400
TOTAL REVENUE	**$ 599,122**	**$ 600,751**	**$ 626,693**	**$ 635,392**	**$ 805,400**

CITY ATTORNEY
DEPARTMENT ALL FUNDS

REVENUE BY CLASSIFICATION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
CHARGE FOR SERVICE	$ 2,803	$ 8,224	$ -	$ 5,505	$ -
FINES AND FORFEITURE	47,573	57,386	46,000	40,630	46,000
INTERGOVERNMENTAL	104,973	206,392	270,000	241,884	270,000
INVESTMENT EARNINGS	(4)	3,671	-	2,039	-
TRANSFER IN	443,777	325,078	310,693	345,334	489,400
TOTAL REVENUE	**$ 599,122**	**$ 600,751**	**$ 626,693**	**$ 635,392**	**$ 805,400**

Budgeted Expenditures:

CITY ATTORNEY
DEPARTMENT EXPENSE BY FUND

EXPENSE BY FUND	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
GENERAL FUND	$ 2,474,916	$ 2,557,939	$ 3,423,409	$ 2,702,648	$ 3,351,051
CITY ATTORNEY GRANTS	597,731	594,627	623,773	600,748	805,400
TOTAL EXPENDITURES	**$ 3,072,647**	**$ 3,152,566**	**$ 4,047,182**	**$ 3,303,396**	**$ 4,156,451**

CITY ATTORNEY

DEPARTMENT ALL FUNDS BY CLASS

EXPENSE BY CLASSIFICATION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 2,281,468	$ 2,527,284	$ 3,266,115	$ 2,652,272	$ 3,200,647
OPERATIONS AND MAINTENANC	347,402	300,204	470,374	305,790	453,106
TRANSFERS	443,777	325,078	310,693	345,334	502,698
TOTAL EXPENDITURES	**$ 3,072,647**	**$ 3,152,566**	**$ 4,047,182**	**$ 3,303,396**	**$ 4,156,451**

Staffing:

CITY ATTORNEY
STAFFING AUTHORIZATION

CITY ATTORNEY POSITION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	PROPOSED FY 26
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	1.0
DEPUTY CITY ATTORNEY	8.0	8.0	8.0	8.0
LEGAL OFFICE MANAGER	-	-	1.0	1.0
VICTIM WITNESS SPECIALIST	2.0	2.0	3.0	3.0
LEGAL SECRETARY	1.0	1.0	-	-
PARALEGAL	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT II	3.0	3.0	5.0	5.0
TOTAL	**17.0**	**17.0**	**21.0**	**21.0**
LEGAL GRANT POSITION				
VICTIM WITNESS SPECIALIST	3.0	3.0	3.0	3.0
ADMINISTRATIVE ASSISTANT	-	-	-	-
DEPUTY CITY ATTORNEY	2.0	2.0	3.0	3.0
TOTAL	**5.0**	**5.0**	**6.0**	**6.0**
TOTAL CITY ATTORNEY	**22.0**	**22.0**	**27.0**	**27.0**

Library

Library Department

Current Year Department Budgeted Expense Total

$5,290,645

Change from Prior Year

$140,939

Overall Budget Justification

The FY26 operating budget for the Library Department is $5.29 million, reflecting a $140,939 increase from FY25 due primarily to COLA, payroll, and benefits adjustments. Despite rising costs, there is 0% growth in tax revenues, and the Library's overall revenue is down due to reductions in the state entitlement share. While discretionary spending has been reduced, fixed and uncontrollable cost increases remain

New or Expanded Programs

Library Express Lockers: Expanding Access and Meeting Demand

The library's 24/7 pickup lockers have been a resounding success, expanding access to library services through partnerships with Intermountain Health and The Children's Clinic. These lockers offer a flexible, convenient way for patrons to pick up materials outside regular hours and closer to home, without makin5g a trip to the downtown library.

In recent months, the Heights and West End locations have consistently operated at over 80% capacity, reflecting the high demand for library services in these areas. They have become an essential resource for busy patrons, families, and those with limited access to the main library.

Over the past year, the library has further strengthened its connection to these parts of our community by launching outreach programming, including family storytime at locker locations. As usage continues to grow, the library remains committed to sustaining and expanding this service, ensuring even greater access to books, resources, and programming for all.

CO+LAB Makerspace: A Strong Start and Growing Success

Since its launch, the CO+LAB has proven to be an invaluable resource for the Billings community, providing access to specialized technology, creative tools, and hands-on learning

experiences for people of all backgrounds. With users ranging from ages 2 to 77, the overwhelming response highlights the makerspace's broad appeal and impact, with consistent engagement, high demand for equipment, and a growing number of completed projects.

Investments in CO+LAB have not only facilitated the use of cutting-edge tools like 3D printers, laser engravers, and audio production tools but have also fostered learning, skill development, and collaboration. Through workshops and open lab time, community members have explored new skills, launched creative endeavors, and discovered new career pathways.

As we move into phase two of the project, grant funding will support the connection of the current computer classroom to the CO+LAB with a sliding glass wall, creating an expanded space dedicated to digital media. This new area will feature equipment and classes in media production, VR, and digital design. Workforce development opportunities will also expand through a partnership with Google and Coursera, offering community members access to career-focused training and certifications. These enhancements will provide even more opportunities for users to explore emerging technologies and build valuable skills for the future.

Five-year Growth

Over the next five years, the library aims to expand its presence and achieve sustainable growth through a series of strategic steps. The first step involves conducting a comprehensive market segmentation analysis, which will identify key target audiences and their specific needs and preferences. By understanding demographic, psychographic, and behavioral segments, the library can tailor its efforts and offerings to meet the unique demands of each group, thus improving patron engagement.

The second step is to perform a thorough environmental scan, analyzing external factors such as economic trends, technological advancements, and social factors that could impact the library. This scan will help the library anticipate cultural shifts, identify potential risks, and uncover new opportunities, allowing it to adapt proactively to an ever-evolving landscape.

The third step involves hiring a consultant with expertise in the industry to provide valuable insights and advice on operational improvements and strategic planning. The consultant's external perspective will help identify inefficiencies and best practices, ensuring the company's growth strategy is aligned with current fiscal dynamics and patron needs.

Next, the library will engage in a community survey to gather feedback directly from its elected officials, customers, partners, and local stakeholders. This survey will provide valuable insights into customer satisfaction, brand perception, and areas for improvement. By incorporating the community's input, the library will enhance its reputation, refine its offerings, and ensure its products and services truly align with customer needs.

Finally, based on the findings from these initiatives, the library will refine its strategic objectives and roadmap. This roadmap will focus on scaling the library in identified high-growth segments, implementing targeted strategies, and leveraging data-driven insights to foster long-term success.

Budgeted Revenue:

CITY-COUNTY LIBRARY FUND
OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 4,395,910**	**$ 4,925,755**	**$ 5,044,262**	**$ 5,346,390**	**$ 5,079,343**
REVENUE:					
CITY TAXES	$ 1,286,309	$ 1,324,208	$ 1,548,826	$ 1,523,573	$ 1,550,844
COUNTY PROPERTY TAX	1,234,448	1,400,933	1,419,020	1,465,000	1,480,000
STATE GRANTS/AID	2,252	2,125	2,200	2,100	2,200
STATE REIMBURSEMENTS	544,815	424,770	340,702	342,902	162,773
CHARGES FOR SERVICE	15,455	16,415	15,370	14,170	17,400
FINES & FORFEITURES	15,655	17,114	15,100	17,100	16,500
INTEREST ON INVESTMENTS	97,407	232,586	98,300	108,200	150,651
DONATIONS/CONTRIBUTIONS	13,183	98,929	93,490	91,200	99,750
TRANSFER FR GENERAL FUND	1,144,540	1,372,417	1,392,818	1,207,158	1,392,818
SALE OF SURPLUS EQUIP	56	-	50	-	50
MISCELLANEOUS	81,208	132,939	86,500	103,150	85,000
TOTAL REVENUE	**$ 4,435,328**	**$ 5,022,436**	**$ 5,012,376**	**$ 4,874,553**	**$ 4,957,986**

Budgeted Expenditures:

CITY-COUNTY LIBRARY FUND
OPERATING BUDGET

EXPENSE BY CLASSIFICATION

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 2,439,881	$ 2,599,648	$ 3,108,666	$ 3,108,000	$ 3,267,773
OPERATIONS AND MAINTENANCE	1,421,900	1,977,278	2,007,408	2,000,000	1,989,867
CAPITAL	-	-	-		-
TRANSFERS	43,705	24,876	33,632	33,600	33,005
TOTAL EXPENDITURES	**$ 3,905,486**	**$ 4,601,802**	**$ 5,149,706**	**$ 5,141,600**	**$ 5,290,645**

Staffing Changes:

POSITION	STAFFING AUTHORIZATION ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	PROPOSED FY 26
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	13.0	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	3.0	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	2.0	2.0	2.0
LIBRARY INFORMATION SYSTEMS COORDINATOR	1.0	1.0	1.0	1.0
CIRCULATION MANAGER	1.0	1.0	1.0	1.0
TOTAL	**33.8**	**34.8**	**37.8**	**37.8**

Department Goals:

Goal: Create and implement a five-year growth plan for the Billings Public Library.

Action: Conduct a market segmentation analysis.
Action: Perform a thorough environmental scan, analyzing external factors such as economic trends, technological advancements, and social factors that could impact the library.
Action: Hire a consultant to provide insights and advice on operational improvements and strategic planning.
Action: Engage in a community survey.
Action: Refine the strategic objectives and create a roadmap.

Outcome: Key target audiences and their specific needs and preferences will be identified.
Outcome: Cultural shifts anticipated, potential risks identified, and new opportunities uncovered, allowing proactive adaptation to an ever-evolving landscape.
Outcome: Inefficiencies and best practices identified, ensuring the library's growth strategy is aligned with current fiscal dynamics and patron needs.
Outcome: Enhanced reputation, refined offerings, and products and services aligned with customer needs.
Outcome: Identified high-growth segments, implemented targeted strategies, and leveraged data-driven insights fostering long-term success.

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 2026 Department Budgeted Expense Total:

Municipal Court: $2,232,552

Court Grants: $220,150

Change from Budget FY 2024:

Municipal Court: $73,458

Court Grants: $(303,676)

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 personnel proposed budget shows an increase of $49,573 for FY 26. The increase is due to merit and COLA increases.

The O&M proposed budget shows an increase of $23,885. FY 26 O&M includes increases for Internal Services cost projections.

Billings Adult Misdemeanor Treatment Court (BAMTC) consists of three specialty courts: Drug Treatment Court, DUI Treatment Court, and Co-Occurring Treatment Court. These courts have been funded 100% by Federal Grants for 20 years, funding is expiring September 30, 2025. The proposed grant budget is $220,150 for FY 26. Grant budget will only be utilized if funding is secured.

The grants are reflected below under Municipal Court Grants. 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.

MUNICIPAL COURT
OPERATING BUDGET

FUND 0100-12000

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 1,169,784	$ 1,393,062	$ 1,693,052	$ 1,612,018	$ 1,742,625
OPERATIONS AND MAINTENANCE	325,559	472,477	466,042	395,645	489,927
TOTAL EXPENDITURES	**$ 1,495,343**	**$ 1,865,539**	**$ 2,159,094**	**$ 2,007,663**	**$ 2,232,552**

STAFFING AUTHORIZATION

POSITION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	PROPOSED FY 26
MUNICIPAL JUDGE	1.5	1.5	2.0	2.0
MUNICIPAL COURT BAILIFF/CLERK	4.0	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			-	-
CIVIL INFRACTIONS/FILING CLERK	1.0	1.0	1.0	1.0
SR COLLECTION CLERK	1.0	1.0	1.0	1.0
COLLECTION CLERK	1.0	1.0	1.0	1.0
SUBTOTAL MUNICIPAL COURT	**17.5**	**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	**19.9**	**19.9**	**22.0**	**22.0**

MUNICIPAL COURT GRANTS
OPERATING BUDGET

FUNDS 2450-2480, 7370-7380

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ (56,487)**	**$ 12,608**	**$ 2,384**	**$ 22,488**	**$ 987**
REVENUE:					
INTER-GOVERNMENTAL	$ 451,369	$ 391,479	$ 523,826	$ 281,668	$ 219,169
CHARGES FOR SERVICE		-	-	-	-
MICELLANEOUS	3	438	-	1,167	-
TOTAL REVENUE	**$ 451,372**	**$ 391,917**	**$ 523,826**	**$ 282,835**	**$ 219,169**
EXPENDITURES:					
PERSONAL SERVICES	$ 144,165	$ 174,012	$ 213,618	$ 139,788	$ 163,033
OPERATION & MAINTENANCE	238,112	208,025	310,208	164,548	57,117
TOTAL EXPENDITURES	**$ 382,277**	**$ 382,037**	**$ 523,826**	**$ 304,336**	**$ 220,150**
FUND BALANCE ENDING	**$ 12,608**	**$ 22,488**	**$ 2,384**	**$ 987**	**$ 6**
LESS:					
NONSPENDABLE	-	-	-	-	-
RESTRICTED	12,606	22,488	2,384	987	6
COMMITTED	-	-	-	-	-
ASSIGNED	-	-	-	-	-
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Municipal Court Goals for FY 26

Department Goals:

Goal: To enhance operational efficiency and meet the evolving needs of our community, we will leverage technology to reduce costs, streamline processes, and improve service delivery. By adopting innovative solutions, we aim to optimize workflows, improve accessibility, and ensure our operations remain adaptable and responsive to the changing demands of the community.

Action: To ensure the full functionality and operational readiness of the E-Cite system, we will collaborate efforts with the BPD to establish and fully implement E-Cite.

Action: To improve efficiency and accessibility within the Court, we will continue to work with digital formats, including the FullCourt Enterprise system, to streamline case management. This will involve providing electronic copies of paperwork to defendants whenever feasible, ensuring timely communication, reducing paper usage, and enhancing the overall court process.

Outcome(s):

- This integrated approach will enhance the ticketing and processing workflow, ensuring seamless coordination and timely resolution of cases. Cases are adjudicated within the national ABA standards which will shorten the court docket, create less daily paperwork, and provide better service to the public. Additionally, this will assist us with our 5-year goal to continue to shorten ticket to appearance time and ultimately resolution of cases in a timely manner.

Goal: To enhance the effectiveness of the justice system within Yellowstone County, we will prioritize the utilization of pre-trial services to oversee defendants and manage their cases across multiple jurisdictions. At the same time, we recognize the financial barriers faced by individuals from low-income demographics and will work to ensure equitable access to these essential services, ensuring that all defendants, regardless of financial standing, receive the necessary support and supervision during the pre-trial phase.

Action: To ensure equitable access to pre-trial services for all defendants, we will secure an additional $40,000 in funding specifically for pre-trial service subsidies.

Outcome: This funding will be used to assist individuals from low-income demographics who are unable to afford these crucial services, ensuring they receive the necessary support and supervision across multiple jurisdictions within Yellowstone County. In addition, the upfront cost will in turn save approximately $500,000.00 in jail housing costs by allowing the Court to release individuals who may have otherwise remained incarcerated as a result of an inability to pay. Funding for Subsidy ($9/day/defendant x 12 defendants x 365 days = approx.. $40,000) vs. Housing Defendants at YCDF ($125/day/defendant x 12 defendants x 365 days = approx. $547,000).

Goal: To ensure the long-term sustainability and success of the Billings Adult Misdemeanor Treatment Court, we will assess and identify future funding opportunities. This will involve researching grants, partnerships, and other financial resources to secure the necessary support to continue providing effective treatment and rehabilitation services for participants, ensuring the program's continued impact on the community.

Action: To ensure the continued operation of the Billings Adult Misdemeanor Treatment Court, we are requesting an additional $120,000.00 in funding. Simultaneously, we will continue to explore and pursue alternative funding opportunities through grants, partnerships, and other financial avenues to guarantee the program’s sustainability and long-term success."

Outcome(s): The continuation of the Billings Adult Misdemeanor Treatment Court will lead to a sustained, effective program that contributes to reduced recidivism in the Billings community. By providing participants with the necessary treatment and support, the court will foster rehabilitation, promote positive behavioral changes, and ultimately enhance public safety and well-being in the community.

Goal: To improve the efficiency and timeliness of case resolutions, our goal is to utilize additional courtroom and operational space to enhance case processing capacity. By optimizing available resources, we aim to reduce delays, alleviate congestion, and provide a more effective and streamlined experience for all parties involved, ensuring quicker resolution of cases and better access to justice for the community

Action: We will conduct a comprehensive review of court scheduling practices, staff duties, and the technology enhancements utilized in both courtrooms. This will involve analyzing current workflows, identifying areas for improvement, and implementing necessary adjustments, such as optimizing scheduling to reduce delays, reallocating staff resources to high-priority tasks, and upgrading technology to support better case management.

Outcome (s): We will achieve a more efficient and streamlined court process. This will lead to reduced delays, improved case management, and faster resolution times. Ultimately, the enhancements will improve the overall experience for all parties involved, reduce court congestion, and contribute to a more accessible and effective justice system.

Goal: Quality of Life for All People in All Places.

Action: Utilize statutory authority over defendants to ensure accountabilities for all sentencing orders. Utilize area resources that support safe and healthy alternatives for defendants to meet the sentencing orders put in place for all defendants, regardless of ability to pay.

Outcome (s):

- Meet the needs for all.

5 Year Goals

1. Over the next five years, our goal is to significantly reduce both the time between ticket issuance and the first court appearance, as well as the time from appearance to case resolution. This will be achieved by implementing more efficient scheduling practices, utilizing technology to streamline case management, and involving key stakeholders—such as law enforcement, defense counsel, and prosecutors—earlier in the court proceedings. By fostering early collaboration and improving communication, we aim to expedite case resolutions, reduce court congestion, and provide a more efficient and accessible experience for all parties involved.

2. Over the next five years, our goal is to establish and strengthen partnerships between the court and local mental health treatment providers to offer enhanced resources for individuals who frequently come into contact with the criminal justice system due to mental health challenges. By fostering collaborative relationships, we aim to create a comprehensive support network that prioritizes mental health treatment, reduces recidivism, and ensures that individuals receive the care they need, ultimately leading to better outcomes for both the community and those involved in the justice system.

3. Over the next five years, our goal is to implement Project Reset, a proven diversion program that has shown great success in other courts. This program will allow us to resolve cases at the initial point of contact with the Court, minimizing the need for further legal proceedings. In line with the recommendations of the CGL study and supported by research suggesting that reduced court contact correlates with lower recidivism, Project Reset will provide individuals with alternative solutions and resources. By integrating this program, we aim to enhance diversion efforts, reduce court congestion, and contribute to better long-term outcomes for individuals and the community. This will likely require a collaborative effort between all key stakeholders as well as additional funding.

Parks & Recreation & Public Lands

Parks, Recreation, and Public Lands Department

Current Year Department Budgeted Expense Total:

$13,414,811

Change from Prior Year:

($971,459)

Overall Budget Justification:

The FY26 proposed budget for the Parks and Recreation Department focuses on the continuation of providing safe and enjoyable programs, services, and facilities that enhance the community's quality of life. The proposed budget reflects increases in seasonal wages and inflationary adjustments for goods and services to maintain PRPL's current level of service.

New or Expanded Programs: Administration Division

- "Amend Recreation Center" Courts facility: $100,000. The allocation of this money is to address any soft costs, utilities, etc. before operational decisions are made. PRPL Director has formed a subcommittee of Council members and partners to explore operational modalities.

Total New Program Request package for Administration: $100,000

New or Expanded Programs: Parks Division

- Temporary Wages for Seasonal employees. This ongoing request is an increase to provide a $1.00/hr. increase for Parks seasonal staff. Wages are currently budgeted at FY23 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.
- Motor Vehicle Parts: $20,000. One time request to cover increase costs for the delay of FY24 ERP unit #1611 pickup replacement. The truck never made it to production and there is a shortfall in the ERP funding for replacement.

Total New Program Request Package for Park Division - $98,780

New or Expanded Programs: Cemetery Division

- Other Utility Services: $6,000. Ongoing request for new storm water assessment from Public Works charged to Cemetery.

Total New Program Request Package for Cemetery Division - $6,000

New or Expanded Programs: Forestry Division

- Temporary Wages: $9,880. Forestry seasonal wage increase of $1.00/hr. Wages are currently budgeted at FY23 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.

- Machine/Equipment Parts: $13,000. One time request for stump grinding attachment for a skid steer to safely and efficiently remove trees stumps in parks.

Total New Program Request Package for Forestry Division - $22,880

New or Expanded Programs: Recreation Division

Inflation Adjustments

- Inflationary Adjustment for Pool Chemicals and Supplies: $9,000. PRPL continues to see sharp increases in pool chemicals, cleaning supplies, first aid supplies, communications, and water testing systems.

- Seasonal Wage Increase for Aquatics Staff: $10,500. 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 provides to our community will decline. Without proper aquatic staffing, PRPL will be forced to consider reducing pool hours or facility closures.

- Seasonal Wage Increase for Program Staff: $6,500. To remain competitive in attracting seasonal staff for all our youth, adult, and senior recreation programs and activities, PRPL has increased wages by $0.50 on average.

- Winter Activity Guide: $9,700. As programming and activities offerings have increased over the last few years, so has the cost of providing the winter programming and registration guide. The Winter Activity Guide has expanded to 32 pages of programs and activities.

Extended Summer Season – 13 Weeks Starting June 2026 (SD2 School Calendar)

- Aquatics: $27,000. Because of the two-week extension to the summer due to the start of the school year being pushed back to September 2, this amount represents payroll costs for the duration of this expanded time period.

- Camps/Youth Activities: $12,000. Because of the two-week extension to the summer due to the start of the school year being pushed back to September 2, this amount represents payroll costs for the duration of this expanded time period. An estimated offsetting revenue of $20,000 may result in a potential bottom line of around $10,000 in net income.

Efficiency / Safety Improvements

- Rose Pool Heater Replacement: $45,000. The current heater is 12 years old and was inoperable for most of the season last summer. Replacement parts are nearly impossible to find as efficiency standards for heaters have increased dramatically over the last number of years.

Expanded Activities (Specifically for Children and Families)

- Rec2U Mobile Recreation Program: $17,000. Expanding the program from eight to nine parks during the week with potential special events. The large turnout last year, averaging over 140 children weekly, necessitated additional staffing. The overall goal of this program remains to

provide free programming to underserved youth of our community by providing a safe and fun environment where children of all ages can enjoy park space that Billings has to offer. Growing this program is vital in positively aiding public safety issues that continue to be problematic in the community.

Internships

- Year-round and Summer Internships: $39,000. PRPL Recreation Division would like to continue to grow the Internship program for FY26 and beyond. The Recreation Division has grown this program for the last three years. This program is a benefit to PRPL in terms of both quality of programing, community partnerships, project management, and leadership development.

- Main Office/Front Desk Temporary Staff: $15,000. Position for Customer Service Coordinator to use time more effectively by utilizing a temporary position to answer phone calls and assist walk-in customers.

Total New Program Request Package for Recreation - $190,700

Budgeted Revenues:

PARKS RECREATION AND PUBLIC LANDS
DEPARTMENT REVENUE

REVENUE BY FUND

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
GENERAL FUND	$ 1,455,218	$ 1,498,731	$ -	$ -	$ -
PARKS OPERATIONS FUND	3,781,224	4,933,115	10,141,898	10,560,700	9,035,659
PARK MAINTENANCE DISTRICT	1,312,681	1,455,824	1,506,637	1,560,000	1,760,020
AMEND PARK	22,518	22,659	30,000	36,000	32,449
BALLPARK DONATION	23,192	84,786	80,300	125,000	87,297
BALLPARK REPAIR FUND	33,296	38,370	33,400	37,000	35,217
CEMETERY IMPROVEMENTS	24,710	43,056	24,665	27,400	24,569
CEMETERY PERPETUAL TRUST	37,587	69,502	37,250	74,600	47,598
DOG PARK CONSTRUCTION	111	262	5,000	300	5,000
PARK CONSTRUCTION	1,264	3,460	3,000	210	2,290
CEMETERY IRRIGATION	-	-	-	-	24,692
PARKS PROGRAMS	205,855	227,028	1,198,260	271,000	199,837
TOTAL REVENUE	**$ 6,897,656**	**$ 8,376,793**	**$ 13,060,410**	**$ 12,692,210**	**$ 11,254,628**

PARKS RECREATION AND PUBLIC LANDS
DEPARTMENT ALL FUNDS

REVENUE BY CLASSIFICATION

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
SPECIAL ASSESSMENTS - PMD	$ 1,273,855	$ 1,347,316	$ 1,464,637	$ 1,460,000	$ 1,677,378
SPECIAL ASSESSMENTS - PD1	3,616,121	16,336	-	-	-
TRANSFER FROM GENERAL FUND	-	3,823,482	8,121,100	8,335,200	7,090,866
CHARGE FOR SERVICE	1,443,790	1,477,077	1,920,348	2,265,608	1,855,877
CONTRIBUTIONS/DONATIONS	165,975	193,383	1,221,500	89,000	201,500
INTERGOVERNMENTAL	104,731	933,984	40,000	101,200	50,000
INVESTMENT EARNINGS	230,835	498,857	211,625	385,202	338,297
LICENSE AND PERMITS	9,760	7,960	6,000	6,000	6,000
MICELLANEOUS	3,286	3,338	-	-	-
TRANSFERS IN FROM PRPL	49,303	75,060	75,200	50,000	34,710
TOTAL REVENUE	**$ 6,897,656**	**$ 8,376,793**	**$ 13,060,410**	**$ 12,692,210**	**$ 11,254,628**

Budget Expenditures:

PARKS RECREATION AND PUBLIC LANDS
DEPARTMENT EXPENSE

EXPENSE BY FUND

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
GENERAL FUND	$ 4,916,695	$ 5,195,944	$ -	$ -	$ -
PARK DISTRICT 1/PRPL OPS	4,447,279	4,112,035	10,138,396	10,484,120	10,296,644
PARK MAINTENANCE DISTRICT	1,002,503	814,884	1,574,623	1,364,082	1,655,975
AMEND PARK	31,017	28,791	240,964	232,460	52,216
BALLPARK DONATION	19,875	14,785	110,855	20,000	312,003
BALLPARK REPAIR FUND	16,270	24,335	30,733	25,000	91,865
CEMETERY IMPROVEMENTS	44,240	198,464	-	-	-
CEMETERY PERPETUAL TRUST	14,853	30,526	35,200	35,200	48,000
DOG PARK CONSTRUCTION	-	-	5,000	-	5,000
PARK CONSTRUCTION	-	-	-	75,000	-
CEMETERY IRRIGATION	-	-	-	-	50,000
PARKS PROGRAMS	308,182	97,319	1,753,752	689,500	804,516
CAPITAL REPLACEMENT	444,474	388,855	496,747	629,465	98,592
TOTAL EXPENDITURES	**$ 11,245,388**	**$ 10,905,938**	**$ 14,386,270**	**$ 13,554,827**	**$ 13,414,811**

PARKS RECREATION AND PUBLIC LANDS
DEPARTMENT ALL FUNDS

EXPENSE BY CLASSIFICATION

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 4,399,111	$ 4,619,700	$ 5,009,498	$ 4,809,000	$ 5,358,105
OPERATIONS AND MAINTENANCE	3,221,588	3,157,189	5,440,673	3,371,862	4,408,868
CAPITAL	2,942,117	2,664,074	2,223,641	4,330,765	3,206,578
TRANSFERS	682,572	464,975	1,712,458	1,043,200	441,260
TOTAL EXPENDITURES	**$ 11,245,388**	**$ 10,905,938**	**$ 14,386,270**	**$ 13,554,827**	**$ 13,414,811**

Staffing:

	STAFFING AUTHORIZATION			
POSITION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	PROPOSED FY 26
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	8.0	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	7.0	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	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	1.0	1.0	1.0	1.0
TOTAL	**35.0**	**35.0**	**35.0**	**35.0**

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.

Five Year Outline

Parks

There are three overarching five-year goals for PRPL's Parks Division. The first is to attain best practices as identified in the 2017 Comprehensive Plan. The second goal is to move PRPL from the General Fund to its own dedicated source. The third goal is to identify a source of funding for critical life cycle replacement of deteriorating assets.

Best Practices - The Comprehensive Master Plan identified a deficiency of 5.5 FTE and $2,797,000 in funding below Best Practices. The FY26 budget requests no new FTE positions, but additionally 5 FTE over the next 5 years and additional O&M funding to reach the $2.7 Million goal or $506,000/year to reach Best Practices.

New Funding – The Department is looking to ask the voters to approve a mill levy to fund PRPL. A timeline for this ask to the public is currently being explored.

Life Cycle Funding – South Park pool, the Zimmerman Center, and the North Park Center are all past their useful life and need replaced.

Recreation

In the next 5 years, PRPL's Recreation Division will increase program development for activities to reach more children, teenagers, adults, families, and seniors at the Amend Park Community Recreation Center. As this construction begins to take shape, recreation staff will provide these additional opportunities for our community which will include staffing for facility operations, maintenance, and programming.

	FY26	FY27	FY28	FY29	FY30	FY31
Parks Additional FTE			2	2	1	
Parks Additional Operation and Maintenance Funding	$132,660	$560,000	$560,000	$560,000	$560,000	$560,000
Alternative Funding Source		Mill Levy Vote 2027 (placeholder only)				
Life Cycle Funding		Inventory Park assets to develop asset management/ERP type program				
Add Recreation FTE		1	2			
Rec Additional New Program Development and Expansion	190,700	$100,000	$100,000	$50,000	$50,000	$50,000

Planning, Community Services, Zoning & Code Enforcement

The Planning and Community Services Department (PCSD) focuses on Quality of Life and Quality Development, Safety, Communication, Compliance, Fairness/Equity, and Education. 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 also requires working with the City and County. Our activities are public facing in all of our services and demands excellent customer service in our Department.

Current Year Department Budgeted Expense Total:

$5,737,958

Change from Prior year:

($525,085) **Excludes FY25 Bike Path Budget

FY25 budget numbers included dollars budgeted for the Bike Path/Trail Donation Fund. Effective FY26, this fund is going to be reported as a Parks construction fund managed by Public Works. The relevant dollars for the FY25 budget Bike Path/Trail Donation Fund was $5,545,000 which is reflected in PCSD's combined total in FY25 with amounts in prior years because that is where the approved budget was reported in FY25.

Overall Budget Justification:

The Planning and Community Services Department (PCSD) FY26 budget is $5,737,958; this is a net decrease in expenses from FY25 of $525,085. This decrease is tied to changes in the HOME-ARP budget as that allocation is being spent down per distribution to approved service organizations, a decrease in Historic Preservation funds after past special grant allocations from the MT SHPO, some decrease in MPO project fund estimates, and a decrease in new funds for long range planning projects since the Planning Division is under contract for the Land Use Plan and Future Land Use Map project in FY25 and will carry it into FY26. Despite the expenditure of HOME-ARP funds for the program, ongoing management of HOME-ARP (American Rescue Plan) funding received by the City of Billings from the Department of Housing and Urban Development continues to be a significant revenue source (See summary in Community Development Division section below).

The PCSD utilizes multiple revenue sources to deliver the services it provides to its customers. These varied sources means 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 flat in FY26 with expected steady license and application income, the ongoing HUD and FHWA grants, and the Public Safety Mill Levy contributions to CE. PCSD will continue to monitor the uncertainty at the Federal level for all of its allocations and grants and bring any budgetary issues to Administration and City Council as applicable in 2026 and 2027.

Highlighted Programs:

HOME-ARP Ongoing Allocation Process in 2026:

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. Three organizations are actively providing supportive services including rental assistance, access to mental health and healthcare, transportation, etc. The Community Development Division will continue to distribute funds from this program in FY26. For more information, please visit www.BillingsMT.gov/HOMEarp.

Code Enforcement Graffiti Pilot Program:

In FY25, Code Enforcement launched an aggressive focus on graffiti removal. A seasonal worker devoted over 250 hours to abate graffiti on city infrastructure around the city, to include dumpsters, signs, light poles, sign poles, and utility cabinets. The Commercial Code Enforcement officer focused on larger projects, deploying the graffiti trailer to abate graffiti at over 35 locations, as well as paint-over projects in over 35 locations citywide. Adult treatment court participants fulfilling their community service hours contributed over 80 hours to abate graffiti. All these projects were supervised and coordinated by the commercial code enforcement officer, consuming about 240 hours of his time. As you travel around the city, you can see the impact this program had in a six-month period.

Given the success of the program, City Administration, Public Works and the Code Enforcement Division are moving ahead with this seasonal position again in FY26, this time funded by the Public Works Department, to again abate graffiti on city owned infrastructure. The Code Enforcement Division will supervise the seasonal worker as was done in FY25. The Division had proposed adding a new CE Officer II in FY26 to enable ongoing and year round abatement of graffiti on private and public property, and provides increased capacity for the Code Enforcement Division to manage this work as well as other duties as outlined in the Department Resources – FY2026 and Five Year Recommendations section further down in this Overview. This CE II position has been removed from the FY26 Budget to address the $2.3 million decrease in property tax revenue and remain at 2025 revenue levels.

Neighborhood Plans, Montana Land Use Planning Act (MLUPA) and IBL/Hwy 3 Area Plan Moving Forward:

The Planning Division will complete the West Billings Neighborhood Plan and the Heights Neighborhood Plan in FY25. Approval of a Neighborhood Planner position in the FY25 Budget is enabling the Division to move forward with further neighborhood plan updates. The position is expected to be filled in Spring 2025. With approximately 8 existing plans that are all out of date, the time frame to complete them all is still many years, but a schedule of prioritizing them will be established by the Neighborhood Planner in 2025.

The IBL/Hwy 3 Area Plan work is started with property owner meetings and is set for completion in FY26 in coordination with the Land Use Plan and Future Land Use Map work also underway. An opportunity for efficiency has occurred as the Division is launching the City-wide Land Use Plan and Future Land Use Map work. To avoid duplication of public engagement and outreach for discussions of land use and development in the area, staff is combining some of the Land Use Plan and Future Land Use Map efforts with the IBL/Hwy 3 Area planning to better inform the community, avoid confusion and realize some efficiencies. The Council provided funding for both of these efforts in FY24 and this funding will be partially utilized in FY25 and continue into FY26 as these projects are implemented.

City Council Priorities and Goals (adopted November 2024):

Goal: Improve the safety of Billings

- Objective: Maintain code enforcement compliance rate of 90% or higher
    - Actions
        - Continue to implement proactive nuisance property abatement procedures to efficiently increase neighborhood safety
        - Continue progression of the multi-discipline, multi-jurisdictional nuisance property team to improve neighborhoods
        - Implement graffiti reduction program – *Started 2024*
        - Propose ordinance amendments – *Ongoing with amendments already approved by Council in 2024 and 2025*
        - Conduct 10 or more community outreach programs increasing community awareness of city codes
        - Increase web, social media-based, neighborhood task force presence and information sharing on CE activities and seasonal concerns to improve compliance - *Instituted a CE Blog post on the CE website in 2024*
        - Achieve division and individual staff development/training through AACE accreditations.

Goal: Sustain and Upgrade Critical Infrastructure

- Objective: Optimize efficiency of the transportation system
    - Actions
        - Grand Ave from 43rd to 62nd – *Federally funded, MPO involvement*
        - Complete transportation corridors analysis and outreach
        - Implement safe routes to school, traffic calming, intersection capacity improvements, missing sidewalks and other projects to improve safety and quality of transportation network – *Planning/MPO involved*

Goal: Foster Economic Vibrancy through Quality Designed Neighborhoods and Business Districts

- Objectives:
    - Stimulate infill and redevelopment
        - Actions
            - Continue application of the 2021 Zoning Code
            - Implement the 2023 Montana Land Use Planning Act
            - Continue to implement Infill Policy and review policy strategies
            - In partnership with architects, builders, developers and private and public utility providers, host education opportunities to make redevelopment in the downtown core less intimidating and more understandable – *Part of listening session started in late 2024*

    - Improve multi-modal transportation system
        - Actions
            - Complete two-way street conversion – *Construction 2025*
            - Complete road diet on Montana Avenue
            - Complete multi-use path installation along 6th Avenue North to connect Heights and Downtown areas
            - Examine improvements to 4th Avenue North and 6th Avenue North to meet safety and redevelopment goals
            - Continue implementing Complete Streets Policy – *2025 Policy Report underway*
            - Safe Routes to Schools Phase I and Phase II – *Projects underway in 2025 and 2026*
            - Complete transportation corridors analysis and outreach
    - Update subdivision regulations – *Completed late 2024*
    - Update neighborhood plans
        - Actions
            - Neighborhood Planner will advance neighborhood plan updates
            - Completing West End and Heights in 2025
    - Develop new land use plan and future land use map of Billings - *Underway*
    - Develop housing strategies

        - Actions
            - Support HomeFront's development of a housing strategy
            - Ensure housing strategy aligns with the housing outcomes of Montana Land Use Planning Act and 2025 Consolidated Plan
            - Include housing support programs in 2025-2029 Consolidated Plan for CDBG and HOME programs – *Included in Con Plan*
            - Support resource and program expansion to address housing needs and neighborhood stabilization - *This is described in the PCSD Budget Narrative below*
    - Determine application of cost-of-service study findings - *Underway*
    - Determine economic development, land use and infrastructure to serve Skyway Drive – *Underway and referred to above in other Goals*

Goal: Provide Exceptional Educational, Recreational, and Cultural Services and Amenities

- Objectives:
    - Activate parks and public spaces to improve a sense of community, improve health and reduce crime.
        - Actions:
            - Apply CPTED principles in parks – *Using CDBG in eligible parks*
            - Continue phased implementation of CPTED principles in South Park, Skate Park, Pioneer Park, Spring Creek Park, Dehler Park – Need FY26 *Budget allocation*
            - Build new pool and community center in South Park

Council Initiatives PCSD is involved in outside of adopted priorities and Goals:

- Expansion of the SBBURD to include the Southside Triangle – now tied to the new pool in South Park as noted in the Goals and Priorities above.
- Assisting with City property inventory/sale list work
- Participate in the review of contracting processes for all departments
- Participate in the effort to determine reporting of performance metrics for major projects of significant public interest

STAFFING AUTHORIZATION - ALL DEPARTMENTS

POSITION	DIVISION FUNDING	ACTUAL FY 23	ACTUAL FY24	BUDGET FY25	PROPOSED FY26
PLANNING/COMM SERV DIRECTOR	PLANNING	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT I	BUILDING	0.3	0.3	0.0	0.0
	CODE ENFORCEMENT	0.3	0.3	0.0	0.0
	PLANNING	0.4	0.4	0.0	0.0
	TOTAL	**1.0**	**1.0**	**0.0**	**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
MULTI-MODAL 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	2.0	2.0
PLANNING ASSISTANT	PLANNING	1.0	0.0	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**	**21.5**	**25.5**	**25.5**

*** Position name change in FY26 from Active Transportation Planner to Multi-Modal Planner**

PCSD Budgeted Revenues:

REVENUE BY FUND

PCSD
ALL DEPARTMENT REVENUES

FUND NAME	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
GENERAL FUND	$ 33,251	$ 24,541	$ 23,000	$ 17,058	$ 43,000
ANTI-GRAFFITI FUND	-	4,000	2,500	6,932	3,000
CDBG FUND	1,680,963	2,358,898	2,484,466	2,126,893	2,122,719
CITY COUNTY PLANNING FUND	2,449,026	2,512,598	2,753,006	2,634,776	2,810,973
PCSD TOTAL REVENUE	**$ 4,163,240**	**$4,900,037**	**$ 5,262,972**	**$ 4,785,659**	**$ 4,979,692**
BIKE PATH/TRAIL DONATION **	2,104,279	2,225,559	5,599,823	-	-
COMBINED REVENUE	**$ 6,267,519**	**$7,125,595**	**$10,862,795**	**$ 4,785,659**	**$ 4,979,692**

REVENUE BY CLASSIFICATION

PCSD
DEPARTMENT AND FUNDS

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
TAXES	$ 564,141	$ 636,158	$ 642,650	$ 620,121	$ 668,000
LICENSES & PERMITS	95,507	106,475	90,000	97,727	92,000
INTERGOVERNMENTAL	2,159,161	2,678,931	3,668,904	3,043,132	3,298,293
CHARGES FOR SERVICE	493,768	411,878	421,075	448,038	479,703
INVESTMENT EARNINGS	50,927	120,364	48,558	75,092	87,226
CONTRIBUTIONS/DONATIONS	9,070	46,634	22,000	21,600	2,500
INTERFUND TRANSFERS	81,183	376,552	169,285	169,288	151,470
FINES AND FORFEITURES	-	-	500	250	500
MISCELLANEOUS	709,482	523,045	200,000	310,411	200,000
PCSD TOTAL REVENUE	**$ 4,163,240**	**$4,900,037**	**$ 5,262,972**	**$ 4,785,659**	**$ 4,979,692**
BIKE PATH/TRAIL DONATION **	2,104,279	2,225,559	5,599,823	-	-
COMBINED REVENUE	**$ 6,267,519**	**$7,125,595**	**$10,862,795**	**$ 4,785,659**	**$ 4,979,692**

PCSD Budgeted Expenditures:

PCSD

EXPENSE BY FUND — **ALL DEPARTMENT EXPENSES**

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
GENERAL FUND	$ 976,587	$ 1,040,027	$ 1,200,866	$ 1,102,344	$ 1,229,951
CAPITAL REPLACEMENT	-	-	-	-	34,934
ANTI-GRAFFITI FUND	-	1,051	2,500	872	3,000
CDBG FUND	1,764,786	2,241,525	2,274,289	1,914,202	1,839,737
CITY COUNTY PLANNING FUND	2,169,548	2,178,013	2,785,388	2,475,051	2,630,336
PCSD TOTAL EXPENDITURES	**$4,910,921**	**$ 5,460,615**	**$ 6,263,043**	**$ 5,492,469**	**$ 5,737,958**
BIKE PATH/TRAIL DONATION **	2,171,308	2,593,128	5,545,000	-	-
COMBINED EXPENDITURES	**$7,082,229**	**$ 8,053,744**	**$11,808,043**	**$ 5,492,469**	**$ 5,737,958**

(By Class)

PCSD

EXPENSE BY CLASSIFICATION — **ALL DEPARTMENTS AND FUNDS**

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$2,516,430	$ 2,618,780	$ 2,994,075	$ 2,594,800	$ 3,071,243
OPERATIONS AND MAINTENANCE	1,836,363	2,138,770	3,232,563	2,853,014	2,590,688
CAPITAL	525,406	677,489	8,800	17,050	49,305
TRANSFERS	32,722	25,576	27,605	27,605	26,722
PCSD TOTAL EXPENDITURES	**$4,910,921**	**$ 5,460,615**	**$ 6,263,043**	**$ 5,492,469**	**$ 5,737,958**
BIKE PATH/TRAIL DONATION **	2,171,308	2,593,128	5,545,000	-	-
COMBINED EXPENDITURES	**$7,082,229**	**$ 8,053,744**	**$11,808,043**	**$ 5,492,469**	**$ 5,737,958**

** FY23 through FY25 budget numbers include dollars budgeted for the Bike Path/Trail Donation Fund. Effective FY26, this fund is going to be reported as a Parks construction fund managed by Public Works.

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 4,000 cases per year. The Division responds 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.

In 2024, city council approved a resolution to establish an anti-graffiti fund to encourage citizens to report graffiti taggers and receive a reward upon conviction. The fund also covers costs for materials to abate graffiti. To date, this fund has grown to over $8,000 due to donations from members of the community who wish to support the ongoing abatement of graffiti and who themselves have been victims of graffiti vandalism.

Revenue:

$1,229,951

Expenses:

$1,229,951

Budgeted Expenditures:

CODE ENFORCEMENT
OPERATING BUDGET

GENERAL FUND

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 743,840	$ 801,035	$ 888,312	$ 809,426	$ 905,309
OPERATIONS AND MAINTENANCE	203,730	215,913	285,563	265,927	292,886
CAPITAL	-	-	1,800	1,800	7,371
DEBT SERVICE	-	-		-	-
TRANSFERS	29,017	23,079	25,191	25,191	24,385
TOTAL EXPENDITURES	**$ 976,587**	**$ 1,040,027**	**$ 1,200,866**	**$ 1,102,344**	**$ 1,229,951**

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, housing development, supporting expansion of public facilities to provide services for vulnerable populations, and poverty-impact programs. Given the limited funds that may be allocated to administration of the HUD programs, $3,000 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 (FY26 $51,470). The Division 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. 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 HUD-ARP funding award is under the Highlighted Programs section.

FY26 Revenue/Expenditures:

Program	Revenue Amount	Expenditure Amount
CDBG Federal Grant	$750,000	$ 649,985
HOME Federal Grant	$450,000	$ 387,490
HOME-ARP Federal Grant	$725,000	$629,995
AmeriCorps VISTA Federal Grant	$100,000	$84,995
General Funds Transfer (Rent / Parking)	$51,470	$51,470
Miscellaneous – South 27th Street Land	$623	$20,797
TOTAL	$2,077,093	$1,824,732

Long Term Service Agility: The Division continues to face significant challenges due to its very limited funding outside of its core HUD programs. This is a significant capacity issue for current service delivery (See Grant Technician FTE in FY26 recommendation below) and for other social service programs and challenges that are a significant concern and focus in Billings (See FY27 Recommendations and Beyond below).

Budgeted Expenditures:

COMMUNITY DEVELOPMENT GRANTS FUND
OPERATING BUDGET

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY25	ESTIMATE FY25	PROPOSED FY26
PERSONAL SERVICES	$ 473,841	$ 485,907	$ 518,000	$ 461,126	$ 521,203
OPERATIONS AND MAINTENANCE	757,212	1,068,997	1,735,908	1,426,204	1,297,737
CAPITAL	525,406	677,489	-	13,850	-
TOTAL EXPENDITURES	**$ 1,756,459**	**$ 2,232,393**	**$ 2,253,908**	**$ 1,901,180**	**$ 1,818,940**

Urban Renewal Property Acquisition Fund (No longer TIF attached):

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 and 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 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 213,601**	**$ 205,729**	**$ 195,314**	**$ 198,113**	**$ 185,643**
REVENUE:					
TRANSFERS IN	$ -	$ -	$ -	$ -	$ -
INTEREST ON INVESTMENTS	455	1,516	$ 500	552	623
TOTAL REVENUE	**$ 455**	**$ 1,516**	**$ 500**	**$ 552**	**$ 623**
EXPENDITURES:					
OPERATIONS & MAINTENANCE	$ 8,327	$ 9,132	$ 13,381	$ 11,622	$ 13,797
LAND & IMPROVEMENTS	-	-	7,000	1,400	7,000
TOTAL EXPENDITURES	**$ 8,327**	**$ 9,132**	**$ 20,381**	**$ 13,022**	**$ 20,797**
FUND BALANCE ENDING	**$ 205,729**	**$ 198,113**	**$ 175,433**	**$ 185,643**	**$ 165,469**
LESS:					
RESTRICTED	205,729	198,113	175,433	185,643	165,469
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. 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 has worked hard with City Administration, Finance, the IT Director, and PCSD Director to make budget updates the last two fiscal to adjust how IT and GIS charges are allocated to the Planning Division and other divisions in PCSD and City-wide. This effort is ongoing.

Revenue:

$2,810,973

Expenses:

$2,630,336

Budgeted Expenditures:

CITY-COUNTY PLANNING FUND
OPERATING BUDGET

FUND 2380, 2390, 2400

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
FUND BALANCE BEGINNING	**$ 860,197**	**$ 1,139,676**	**$ 988,330**	**$ 1,474,261**	**$ 1,633,986**
REVENUE:					
CITY-COUNTY PLANNING:					
COUNTY PROPERTY TAX	$ 564,141	$ 636,159	$ 642,650	$ 620,122	$ 668,000
LICENSES & PERMITS	95,507	106,475	90,000	97,727	92,000
FEDERAL/ LOCAL GRANTS	1,285,511	954,929	1,481,781	1,333,181	1,426,293
CONTRIBUTION-COUNTY	1,000	1,000	1,000	1,000	56,000
CHARGES FOR SERVICE	455,018	402,441	383,075	418,477	421,703
INTEREST ON INVESTMENTS	16,692	45,324	18,000	36,419	40,977
TRANSFERS IN	16,000	310,000	100,000	100,000	100,000
CONTRIBUTIONS/DONATIONS	9,070	42,634	20,000	15,000	-
MISCELLANEOUS	88	636	-	1,362	-
HISTORIC PRESERVATION GRANT	6,000	13,000	16,500	11,488	6,000
TOTAL REVENUE	**$ 2,449,027**	**$ 2,512,598**	**$ 2,753,006**	**$ 2,634,776**	**$ 2,810,973**
EXPENDITURES:					
CITY-COUNTY PLANNING:					
PERSONAL SERVICES	$ 1,298,749	$ 1,331,839	$ 1,587,763	$ 1,324,248	$ 1,644,731
OPERATION & MAINTENANCE	859,691	828,101	1,176,211	1,125,080	972,921
TRANSFERS	3,705	2,497	2,414	2,414	2,337
HISTORIC PRESERVATION GRANT	7,403	15,576	19,000	23,309	10,347
TOTAL EXPENDITURES	**$ 2,169,548**	**$ 2,178,013**	**$ 2,785,388**	**$ 2,475,051**	**$ 2,630,336**
FUND BALANCE ENDING	**$ 1,139,676**	**$ 1,474,261**	**$ 955,948**	**$ 1,633,986**	**$ 1,814,623**
LESS:					
RESTRICTED	1,139,676	1,474,261	955,948	1,633,986	1,814,623
UNASSIGNED	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Department Resources – FY2026 and Five Year Recommendations

FY26 Recommendations

Code Enforcement FTE Recommendation for FY 26

Code Enforcement and City Administration were prepared to recommend an additional full-time Commercial Code Enforcement Officer II in FY26. However, the position was removed from the FY26 Proposed Budget due to the $2.3 million reduction in revenue to maintain 2025 property tax revenue levels. 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. 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. The Division will be prepared to recommend this position in the FY27 budget.

Community Development FTE Recommendation for FY26

Community Development recommended a full-time Grants Technician in FY26 funded by the General Fund. This request was not included in the FY26 Proposed Budget from Administration originally and is out of consideration due to the $2.3 million reduction in revenue to maintain 2025 property tax revenue levels.

CD has been budgeting for a half-time Grants Technician position for many years, although there has not been 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, community outreach, 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 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 only has four staff members. 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 many years. 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 through its HUD programs. The Division will be prepared to recommend this position in the FY27 budget.

Planning Division FY26

The Planning Division does not have any FTE recommendations for FY26. The Division does have long term recommendations noted below in the 5-Year Recommendations.

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 needs continuous evaluation to better reflect where the position's time and oversight is focused**. The FY26 $32,260 allocated from CE to the PCSD Director position is still low compared to the time spent supporting the CE Division and needs an O&M component along with the COLA calculation.

Housing Director/Innovations Division

The PCSD Director recommends Council research the applicability of a city housing director and/or community innovations team (field trips to other communities, research and gather information - Council Contingency funded?). Community Development staff could bring knowledge and expertise to some of these discussions and efforts, but the HUD grant funding does not enable staff to vary from the primary goals and programming covered by the HUD grants. Further, there is not enough current staff capacity even if funding were available to participate.

Other large communities in Montana have addressed capacity issues by bringing local general, tax increment, and mill levy funding to community development activities or developed standalone divisions (in PCSD), for example - a **Strategic Initiatives Division** to address the City's desired involvement in things like housing policy, homelessness, CPTED, neighborhood task forces, energy conservation, community engagement, etc. This concept is a possible long-term solution for the City to engage in a meaningful way on these community issues.

URDs

Consider Adjustments to Urban Renewal District Management and Operations per 2025 Legislation, 2025 Renewal of MOUs, etc. Legislation made law in the 2025 Legislature requires advisory boards to the City Council from URDs be appointed by the City, like many other City boards and commissions. This raises the issue of modifying how the advisory boards and the current non-profit entities integrate into the URD process as the current model is independent advisory boards that coordinate with the City through MOUs. This new law is effective October 1, 2025 and the MOUs expire June 30, 2025, so developing a roadmap for transition is critical in 2025.

Five Year Recommendations

Increase County-Wide Planning Levy

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. Consideration of an increase in the County-Wide Planning Levy would be a comprehensive solution to this challenge. Cooperation between the City Council and the Board of County Commissioners would be needed in this effort (Estimated FY27)

Capacity Needs: Department and Divisions

- FTEs
  - FT CD Grant Technician needed now, evaluate added FTE needs in CD, and CD contribution to PCSD Director position due to ongoing HUD funding limitations (Estimated FY27). Since the CD Grant Technician is not considered in FY26, PCSD will plan to bring this request back in FY27
  - PCSD Administrative Support – Looking at portion of CE Clerk and Planning Clerk time supporting PCSD Administration for short term. Need FTE Administrative Support position for PCSD long term (CE, CD and tie to County-Wide Planning Levy increase) (Estimated FY27)
  - Since the CE II position is not in the FY26 Budget, PCSD will plan to bring this request back in FY27. An additional residential code enforcement officer should be added to meet City growth and demand. The enforcement zone boundaries would be refined to redistribute coverage of the city more efficiently (Estimated FY28)
  - Future Planner/Data Analyst/Graphics/Outreach support position – could share this with another Department (Estimated FY28)
- Organizational Modifications
  - Urban Renewal District Management Review and Changes (FY26 and FY27)
  - Strategic Community Initiatives Division – Described above for research in FY26 (if funding available). FTEs to carry out City involvement in housing policy, homelessness, CPTED, neighborhood task forces, etc. (Estimated FY28)
  - MPO Regional Expansion – Laurel; MET Transit District in relation to MPO (Estimated FY28)

Succession Planning/Retirements/Training (Ongoing)

- Two retirements in 2025 and planning for future ones – Working to ensure overlap training with replacements
- Interface with High Performance Organization efforts to support staff at multiple levels, and managers and supervisors for future high level leadership positions in the City – Retain talent, improve talent, find talent

Police

Billings Police Department Budget Overview:

Current Year Department Budgeted Expense Total:

PUBLIC SAFETY	$ 33,169,009
POLICE PROGRAMS/GRANTS	1,562,943
CAPITAL REPLACEMENT	538,015
TOTAL	$ 35,269,967

Change from Prior Year:

($820,242)

Overall Budget Justification:

The Billings Police Department is committed to maintaining public order, enforcing laws at the local, state, and federal levels, safeguarding lives and property, and upholding constitutionally protected rights. Through the community policing philosophy, the department strives to create a safe and secure environment for all citizens.

The department's operating budget is divided between two primary funds: Public Safety and General. The majority of both expenditures and revenues are reflected in the Public Safety Fund, while the General Fund covers a smaller portion of the department's expenses. Additionally, the department seeks grant funding to reimburse specific programs. The budget supports the department's round-the-clock operations, including patrols, specialized roles, investigations, and multi-jurisdictional task forces focused on state and federal inquiries. It also funds Animal Control operations.

In FY25, the South TIF Urban Renewal Fund allocated $2,247,000 to settle the remaining debt obligations for the Police Evidence Center. This amount was transferred from the South TIF fund, which primarily accounts for the $1.3 million net decrease in revenues for FY25. This payment has fully cleared the outstanding debt service.

Personal Services saw an increase of $507,298, reflecting salary adjustments, contractual step increases, rising employee benefits costs, and projected payouts for accrued sick leave and vacation time as employees retire.

Operation and Maintenance (O&M) expenses for FY26 total $6,304,482, reflecting an increase of $192,475 from the previous year. Notable areas of increased spending include facility charges for the new Stillwater building, MDT (Mobile Data Terminal) repairs, computer and phone replacements, training programs, and subscriptions for both software and publications.

Capital Expenses are budgeted at $666,747, earmarked for the replacement of public safety equipment and vehicles. Specifically, $248,875 is designated for the purchase of 140 body cameras for officers. Additionally, seven patrol cars and one detective vehicle are scheduled for replacement at a cost of $417,872.

The **Animal Control** division's budget covers the monthly payments to the Yellowstone Valley Animal Shelter (YVAS) for sheltering services. An additional $32,520 has been allocated to cover increases in contract fees, including boarding fees for cases involving ten or more animals. Other budgeted expenses include spay and neuter services, education programs, animal health and welfare, facility upgrades, and various initiatives.

Downtown Police Officer
In FY23, the Downtown Billings Association (DBA) requested an additional officer for enhanced coverage in the downtown area, bringing the total to three officers. The FY25 budget for these three officers is $309,000, covering both revenues and expenditures.

Mobile Data Terminals (MDTs)
The department has contracted with Insight Public Sector to purchase 30 new Mobile Data Terminals for $180,000. This purchase is part of an effort to equip all 128 patrol vehicles with MDTs. In FY23, 40 MDTs were replaced, with 15 scheduled for replacement in FY25 and 30 more in FY26.

Budgeted Revenues:

REVENUES

POLICE DEPARTMENT

REVENUE BY FUND

POLICE DEPARTMENT BY FUND

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
ANIMAL SHELTER	$ 595	$ 1,198	$ 526	$ 919	$ 790
POLICE PROGRAMS/GRANTS	1,554,537	1,712,988	912,246	867,159	1,633,219
PUBLIC SAFETY	1,430,226	1,679,500	3,505,928	3,476,907	1,346,181
TOTAL REVENUE	**$ 2,985,358**	**$ 3,393,686**	**$ 4,418,700**	**$ 4,344,985**	**$ 2,980,190**

REVENUES

POLICE DEPARTMENT

REVENUE BY CLASSIFICATION

POLICE DEPARTMENT BY CLASSIFICATION

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
CHARGE FOR SERVICE	$ 801,237	$ 899,592	$ 852,156	$ 793,211	$ 943,700
CONTRIBUTIONS/DONATIONS	54,114	62,981	50,000	50,910	60,000
FINES AND FORFEITURES	180,149	275,296	196,900	166,941	140,400
INTERGOVERNMENTAL	1,312,684	1,692,922	994,378	989,480	1,592,271
INVESTMENT EARNINGS	30,025	44,581	18,066	22,241	18,114
LICENSE AND PERMITS	16,485	51,367	35,000	33,926	35,000
MISCELLANEOUS	31,948	58,043	25,200	41,276	77,800
OTHER FINANCING	-	735	-	-	-
TRANSFER FROMS	558,716	308,169	2,247,000	2,247,000	112,905
TOTAL REVENUE	**$ 2,985,358**	**$ 3,393,686**	**$ 4,418,700**	**$ 4,344,985**	**$ 2,980,190**

Budgeted Expenditures:

POLICE DEPARTMENT

EXPENDITURES BY FUND — POLICE DEPARTMENT BY FUND

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
ANIMAL SHELTER	$ 17,104	$ -	$ -	$ -	$ -
CAPITAL REPLACEMENT	836,343	155,522	207,854	559,526	538,015
POLICE PROGRAMS/GRANTS	2,226,593	1,485,035	814,316	762,434	1,562,943
PUBLIC SAFETY	29,663,385	30,233,431	35,068,039	34,593,471	33,169,009
TOTAL BUDGETED EXPENDITURES	**$ 32,743,425**	**$ 31,873,988**	**$ 36,090,209**	**$ 35,915,431**	**$ 35,269,967**

POLICE DEPARTMENT

EXPENDITURES BY CLASSIFICATION — POLICE DEPARTMENT BY CLASSIFICATION

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 23,414,176	$ 24,474,596	$ 26,467,855	$ 26,074,018	$ 26,975,153
OPERATIONS & MAINTENANCE	6,332,791	5,851,943	6,112,007	6,001,555	6,304,482
CAPITAL OUTLAY	1,106,162	250,323	272,776	605,340	666,747
DEBT SERVICE	204,897	305,673	2,247,000	2,247,000	-
TRANSFERS OUT	1,685,399	991,453	990,571	987,518	1,323,585
TOTAL BUDGETED EXPENDITURES	**$ 32,743,425**	**$ 31,873,988**	**$ 36,090,209**	**$ 35,915,431**	**$ 35,269,967**

Public Safety Fund:

POLICE DEPARTMENT

OPERATING BUDGET

PUBLIC SAFETY FUND

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 23,005,856	$ 23,983,862	$ 25,965,539	$ 25,631,012	$ 25,806,684
OPERATIONS AND MAINTENANCE	5,010,000	4,853,321	5,800,007	5,682,127	5,910,008
CAPITAL	611,051	101,616	64,922	45,814	128,732
DEBT SERVICE	204,897	305,673	2,247,000	2,247,000	-
TRANSFERS	831,581	988,958	990,571	987,518	1,323,585
TOTAL EXPENDITURES	**$ 29,663,385**	**$ 30,233,430**	**$ 35,068,039**	**$ 34,593,471**	**$ 33,169,009**

Staffing:

	STAFFING AUTHORIZATION			
	ACTUAL	ACTUAL	BUDGET	PROPOSED
POSITION	**FY 23**	**FY 24**	**FY 25**	**FY 26**
CHIEF OF POLICE	1.0	1.0	1.0	1.0
DEPUTY CHIEF OF POLICE	-	-	-	-
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
COMMUNICATIONS/MKTING COORD	-	-	-	-
VOLUNTEER COORDINATOR	1.0	1.0	1.0	1.0
IDENTIFICATION SUPERVISOR	1.0	1.0	1.0	1.0
INVESTIGATION ANALYST	-	-	2.0	2.0
POLICE SUPPORT SPECIALIST	14.5	14.5	15.0	15.0
POLICE CAPTAINS	3.0	3.0	3.0	3.0
POLICE LIEUTENANT	6.0	6.0	6.0	6.0
POLICE SERGEANT	20.0	20.0	20.0	20.0
POLICE OFFICER	133.0	133.0	141.0	142.0
COMMUNITY SERVICE OFFICERS	7.0	7.0	10.0	10.0
PROPERTY EVIDENCE TECHNICIAN	3.0	3.0	1.0	1.0
PROPERTY EVIDENCE TECHNICIAN II	-	-	5.0	5.0
CRIME ANALYST	1.0	1.0	-	-
CRIME ANALYST II	-	-	1.0	1.0
IDENTIFICATION TECHNICIAN	6.0	6.0	2.0	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
ASST ANIMAL SHELTER ATTEND	-	-	-	-
ADMINISTRATIVE SUPPORT I	1.0	1.0	1.0	1.0
SUBTOTAL PUBLIC SAFETY	**208.8**	**208.8**	**221.3**	**222.3**
GRANT POSITIONS:				
ADMINISTRATIVE SUPPORT II	1.0	1.0	1.0	1.0
POLICE OFFICER-DOWNTOWN BEAT	3.0	3.0	3.0	3.0
DUI PATROL	-	-	-	1.0
PC/COMPUTER FORENSIC EXAMINER	-	-	-	-
TOTAL POLICE/POLICE GRANTS	**212.8**	**212.8**	**225.3**	**227.3**

POLICE DEPARTMENT
Goals for FY26

GOAL: IMPROVE PUBLIC SAFETY

Objective 1: Improve effectiveness and efficiency of police department operation.

Action step: Continued refinement and response to high priority calls and minimization of out of service time.

Outcome: Demonstrated decreases. Proper coding and frequency of high priority calls.

Action step: Expand implementation of field CSI unit.

Outcome: Utilize civilian staff to free sworn personnel for critical functions.

Objective 2: Reduce escalation of family violence.

Action step: Provide necessary resources to facilitate meaningful DV follow-up investigations for 75% of family violence cases and 80% of strangulation cases.

Outcome: Provide in-house (Family Justice Center) support for survivors to increase safety, lessen harms, promote independence, and provide positive outcomes.

Action step: Increase department wide DV training.

Outcome: Improve organizational response to DV survivors and situations.

Action step: Conduct periodic case assessment analyzing thoroughness and adherence to policy and procedure.

Outcome: Ensure that DV cases are properly investigated, information is accurate, and the department is utilizing best practices.

Objective 3: Reduce violent crime.

Action step: Utilize intelligence-based policing to disrupt and deter violent crime through precision and hotspot policing. Efforts focused on specific locations, times, and individuals known to be involved in violence.

Outcome: Demonstrated decreases over the previous year.

Action step: Work with community partners on intervention and prevention programs.

Outcome: Community engagement and collaboration.

Objective 4: Improve downtown safety.

Action step: Enhance officer presence. Utilize directed patrol and bike patrol to augment Downtown Business Association policing efforts.

Outcome: Decrease in type and frequency of calls over the previous year.

Action step: Increase collaboration with Code Enforcement and downtown businesses to address quality of life issues.

Outcome: Increased coordination, focus, and follow through.

Objective 5: Reduce property crime.

Action step: Utilize intelligence-based policing to deter property crime through focused patrols and hotspot analysis. Concentrate resources on specific locations, times, and individuals known to be involved in property crime.

Outcome: Demonstrated decreases over the previous year.

Action step: Work with community partners to implement Crime Prevention through Environmental Design (CPTED) principles.

Outcome: Demonstrated decreases over the previous year.

Outcome: Increased number of CPTED trained businesses and residences.

Objective 6: Enhance traffic safety.

Action step: High visibility enforcement (HVE) targeting specific behaviors that contribute to crashes, such as DUI, speeding, distracted driving, traffic signal, and stop sign violations.

Outcome: Demonstrated decrease in type and frequency of traffic-related calls, specifically accidents, over the previous year.

Action step: Increase community engagement, public education, and awareness campaigns to promote safe driving behaviors and raise awareness about traffic safety issues.

Outcome: Demonstrated decreases in accidents over the previous year.

FIVE (5) YEAR GOALS

Enhance public safety: Proactively address emerging threats and challenges, whereby ensuring the safety and quality of life for Billings' citizens.

Strengthen community relations: Build and maintain trust and positive relationships with the community we serve through cooperative and collaborative efforts. Involve community in crime reduction strategies.

Improve organizational efficiency: enhance operational efficiency and effectiveness, resource allocation, and fiscal responsibility throughout the department through clear and concise expectations, guidance, and leadership.

Develop and empower personnel: Recruit, retain, and develop a diverse, skilled, and motivated workforce through investment and development of staff.

Strengthen officer well-being: Promote wellness and work-life balance. Recognize and appreciate contributions and employee satisfaction.

Public Works

Public Works

Overview is Not Available at this Time
Will be Updated and Replaced
When Available

Statistical Information

City of Billings - Statistical Information:

This section presents basic statistical information about the City of Billings over the past five years. It provides comparative information on various services the City performs for the community. It should be noted that the information is reported on an annual basis either by calendar year (CY) or by fiscal year (FY).

Activity	Report Period	2020	2021	2022	2023	2024
Demographic:						
Area in Square Miles	FY	44.0	44.5	44.7	45.2	45.5
Population**	CY	109,843	117,116	117,445	118,288	120,864
Per Capita Personal Income**	CY	54,069	56,649	56,698	60,984	63,939
Median Age**	CY	38.2	36.9	37.3	37.6	37.7
School Enrollment	FY	16,677	16,945	16,800	17,000	22,400
Infrastructure:						
Miles of Streets	CY	555.1	559.1	560.5	564.7	574.3
Miles of Alleys	CY	125.6	126.4	127.2	127.8	128.2
Miles of Highway/Interstate	CY	19	20	20	20	20
Street Light Maint. Dist.	FY	194	197	197	198	197
No. of Street Lights	FY	8,691	8,881	8,847	8,858	8,851
Miles of Storm Sewer	CY	276.0	279.0	283.1	291.2	294.0
No. of Fire Hydrants (per PUD)	FY	4,670	4,717	4,801	4,871	4,894
New Special Improvement Districts	CY	3	6	5	5	7
Fire Protection:						
No. of Stations	CY	7	7	7	7	8
No. of Firefighters/Officers/Dispatchers	FY	156.5	156.5	160.6	172.0	149.0
No. of Dispatched Calls	CY	16,264	18,365	17,803	19,625	17,795
No. of Fire Inspections	CY	942	729	857	1,026	453
Police Protection:						
No. of Stations	CY	1	1	1	1	1
No. of Police Officers	FY	182	154	157	160	167
No. of Dispatched Calls	CY	96,080	94,532	83,668	90,079	89,769
No. of Arrests	CY	10,299	11,538	11,035	9,939	14,505
No. of Traffic Violations	CY	22,609	17,871	20,519	17,367	20,106
No. of Traffic Accidents	CY	2,318	1,772	2,465	2,395	2,391
Animal Control:						
No. of Animals Processed	CY	4,265	3,431	5,521	4,790	7,723
No. of Licenses Issued	CY	4,826	4,305	4,427	4,722	4,630
No. of Citations Issued	CY	1,399	1,048	1,248	1,172	1,148
No. of Complaints Received	CY	5,648	5,398	5,286	6,125	6,078

** Figures are estimates

City of Billings - Statistical Information: Continued

Activity	Report Period	2020	2021	2022	2023	2024
Municipal Water:						
No. of Consumers	FY	32,674	32,948	33,197	32,683	33,159
Average Daily Consumption	FY	21.0	23.1	22.2	23.3	22.0
Maximum Daily Capacity (millions of gallons)	FY	60	60	60	50	65
Miles of Water Mains	FY	484	487	499	497	499
Municipal Wastewater:						
No. of Customers	FY	35,667	35,937	36,385	36,718	36,992
Average Daily Treatment	FY	22.0	18.9	20.6	18.7	19.1
Maximum Daily Capacity (millions of gallons)	FY	30	30	65	32	32
Miles of Sanitary Sewers	FY	510.0	513.0	518.6	524.4	528.0
Solid Waste:						
No. of Residential Customers	FY	32,845	33,182	33,637	33,871	34,160
No. of Commercial Customers	FY	2,591	2,641	2,667	2,691	2,740
Total Customers	FY	35,436	35,823	36,304	36,562	36,900
No. of Landfill Trips	FY	177,850	127,053	112,203	163,561	161,531
Building						
Residential Permits	CY	470	853	1,033	260	384
Remodel/Addition Permits	CY	352	284	491	458	640
Commercial Permits	CY	427	534	361	101	76
Remodel/Addition Permits	CY	253	206	206	325	298
Total Number Permits	CY	1,502	1,877	2,091	1,144	1,398
New Residential Valuation	CY	$ 115.4	$ 148.5	$ 149.3	$ 89.4	$ 175.3
Remodel/Addition Valuation	CY	5.9	7.5	16.3	34.9	49.5
New Commercial Valuation	CY	90.3	190.2	318.8	110.2	163.9
Remodel/Addition Valuation	CY	89.2	34.9	55.4	82.5	77.7
Total Permit Valuation		$ 300.8	$ 381.1	$ 468.1	$ 316.9	$ 466.4
Airport Activity:						
No. of Enplanements	CY	248,597	384,070	395,619	417,714	490,147
Tons of Freight Handled	CY	55,275	49,533	46,256	38,436	36,729
Tons of Mail Handled	CY	886	669	594	231	164
No. of Crash/Fire Responses	CY	119	154	147	191	160
Transit Activity:						
No. of Miles Traveled	FY	825,796	809,714	844,633	881,010	1,077,161
Ridership	FY	409,938	307,793	337,500	367,584	429,393
Wheel Chair Ridership	FY	19,935	13,844	12,996	12,858	11,808
Fleet Services:						
Preventive Maintenance Orders	FY	2,634	2,866	2,783	1,788	1,891
Other Repair Orders	FY	6,690	6,148	5,403	5,978	3,760
Total Repair Orders	FY	9,324	9,014	8,186	7,766	5,651
Maintenance Hours Charged	FY	23,707	6,554	6,379	18,193	18,580
Fuel Consumption (Gallons)	FY	788,400	800,617	808,243	861,293	946,464

City of Billings - Statistical Information

Activity	Report Period	2020	2021	2022	2023	2024
Municipal Cemetery:						
No. of Spaces Occupied	FY	25,355	25,437	25,535	25,606	25,673
No. of Spaces Un-Occupied	FY	6,200	6,118	6,020	5,949	5,882
Total Spaces	FY	31,555	31,555	31,555	31,555	31,555
No. of Full Burials	FY	28	49	58	34	27
No. of Cremation Burials	FY	56	72	78	83	73
Total Burials	FY	84	121	136	117	100
Municipal Parking Garages:						
No. of Parking Garages	FY	4	4	4	4	4
No. of Available Spaces	FY	1,821	1,868	1,868	1,868	1,868
No. of Leased Spaces	FY	1,504	1,551	1,551	1,551	1,551
No. of Shopper Spaces	FY	260	260	261	261	261
No. of Other Spaces	FY	57	57	57	57	57
On-Street Parking:						
No. of Parking Meters	FY	830	795	794	849	849
Off-Street Parking Lots						
No. of Parking Lots	FY	5	3	3	3	3
No. of Lot Meters (includes multi-space meter)	FY	108	43	43	43	43
No. of Leased Lot Spaces	FY	29	29	29	29	29
City Parks:						
Developed Acres	FY	1,232	1,232	1,255	1,257	1,268
Undeveloped Acres	FY	268	268	248	246	245
Natural Park Acres	FY	1,213	1,213	1,213	1,213	1,203
Total Park Acres	FY	2,713	2,713	2,716	2,716	2,716
City/County Library:						
No. of Volumes	FY	219,397	281,048	277,904	501,968	483,829
No. of Annual Circulations	FY	677,143	490,345	620,126	679,558	697,009
City Recreation:						
No. of Recreation Programs	FY	417	408	475	487	491
No. of Participants	FY	59,355	56,783	65,400	68,741	69,280
Legal /Judicial:						
Warrants Reviewed	FY	10,068	9,654	8,360	7,141	7,640
Appeals to Higher Court	FY	8	15	14	10	9
Financial Activity:						
Investment Rate of Return	FY	1.81%	0.47%	0.29%	4.93%	3.63%
No. of New Businesses	FY	883	891	819	906	916
No. of Renewal Businesses	FY	5,344	5,183	5,149	5,107	5,007
Total Businesses	FY	6,227	6,074	5,968	6,013	5,923

CITY OF BILLINGS, MONTANA
Top 20 Private Employers in Yellowstone County
(Unaudited)

	2024
Employer	**Number of Employees [1]**
Billings Clinic	1,000 or More
Intermountain Health	1,000 or More
Wal-Mart	1,000 or More
Albertsons Food & Drug	500-999
Cenex Harvest States	500-999
First Interstate Bank	500-999
SCL Medical Group	500-999
St John's United	500-999
United Parcel Service	500-999
Wells Fargo	500-999
Costco	250-499
FedEx	250-499
JP2 LLC	250-499
PAR Petroleum	250-499
Phillips 66 Company	250-499
Scheels	250-499
Sysco Food Service	250-499
Texas Roadhouse	250-499
Town Pump	250-499
Yellowstone Boys & Girls Ranch	250-499

Sources and other information:

Montana Department of Labor and Industry

Note: This list does not include governmental or railroad employers. Number of employees for each firm is not available.

CITY OF BILLINGS, MONTANA
Principal Property Taxpayers
June 30, 2024 and Ten Years Ago
(Unaudited)

	Tax Year 2023			Tax Year 2014		
Taxpayer	Taxable Value	Rank	Percentage of Total Taxable Value	Taxable Value	Rank	Percentage of Total Taxable Value
Northwestern Energy	$ 11,288,656	1	4.0%	$ 7,894,315	1	4.7%
Montana Dakota Utilities	5,015,012	2	1.8%	2,518,340	3	1.5%
Charter Communications	2,642,784	3	0.9%	-		0.0%
Verizon Wireless	979,877	4	0.3%	928,229	5	0.6%
Lumen Technologies	824,544	5	0.3%	-		0.0%
Wal-Mart/Sam's Real Estate	798,681	6	0.3%	875,909	7	0.5%
AT&T Mobility	780,710	7	0.3%	881,177	6	0.5%
RSS WFCM	732,966	8	0.3%	-		0.0%
Billings 401 LLC	607,331	9	0.2%	-		0.0%
Scheels All Sports Inc	596,544	10	0.2%	-		0.0%
Rimrock Owner LP	-		0.0%	618,560	8	0.4%
United Airlines	-		0.0%	502,370	9	0.3%
Stockman Bank	-		0.0%	448,519	10	0.3%
Century Link LLC	-		0.0%	2,373,247	4	1.4%
Bresnan Broadband	-		0.0%	2,535,803	2	1.5%
Total	$ 24,267,105		8.6%	$ 19,576,469		11.7%
Total taxable value	$ 282,681,719			$ 166,858,266		

Source: City of Billings, Montana

Glossary

GLOSSARY

Accrual Basis of Accounting

Accrual Basis of Accounting is the method of accounting under which revenues are recorded when earned and expenses that are recorded when goods and services are received (regardless of the timing of related cash flows).

Actual

Actual, as used in the fund summaries and department and division summaries within the budget document, represents the FY 18 and FY 19 results of operations.

AFT

AFT refers to Air Flotation Thickener.

Airport Improvement Program (AIP)

Airport Improvement Program (AIP) is a Federally funded grant program in which annual entitlements combined with local share dollars, are used to fund Federally approved airfield improvements and/or equipment purchases. Examples of AIP improvements and purchases include taxiway/runway overlays, airfield lighting projects, navigational equipment installations, airfield firefighting equipment, etc.

Appropriation

An Appropriation is expenditure authority with specific limitations as to the amount, purpose, and time established by formal action of a governing body such as the City Council for a specific use.

Arcview

Arcview is the software used with (GIS) Geographic Information Systems.

Assessed Market Valuation

The Assessed Market Valuation is the value set upon real estate or other property by a government as a basis for levying taxes.

AVL

Automatic Vehicle Locators enable 911 Center dispatchers to view on a map where each equipped fire truck is at the present moment.

Balanced Budget

A Balanced Budget is one in which expenditures equal revenues for the fiscal year.

Billings Operations Center (BOC)

The Billings Operations Center (BOC) is the facility that houses Central Motor Pool, Solid Waste Division, Street and Traffic Division, Parks Maintenance Operation, and the Police roll call and training facility.

BMP

BMP refers to Best Management Practices.

Bonds

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date) together with interest at a stated rate or according to a formula for determining the interest rate.

Budget

A Budget is a financial plan for the control of government operations. A budget primarily focuses on available reserve, revenue, and expenditure estimates as the means of control.

Budget Document

The Budget Document is the official written statement/document which presents the approved budget to the legislative body.

Budget Message

The Budget Message is the opening section of the budget document which provides the City Council and the public with a general summary of the most important aspects of the current budget, changes from previous year and recommendations regarding the financial policy for the coming period.

BUFSA

Billings Urban Fire Service Area (BUFSA) was established when the rural fire service discontinued its business. These districts were formed to provide fire and emergency service to areas outside the city limits of Billings. These operations have been closed to the Public Safety Fund.

CAFR

The Comprehensive Annual Financial Report (CAFR) is the official annual financial report of the City encompassing all funds of the City. It includes an introductory section, management's discussion and analysis (MD&A), basic financial statements, required supplementary information other than MD&A, combining and individual fund statements, schedules, and a statistical section.

Capital Assets

Capital Assets are assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Improvement Plan (CIP)

The Capital Improvement Plan (CIP) represents all capital projects that are in excess of $25,000 and that are planned for the next five fiscal (budget) years.

Capital Project Funds

Capital Project Funds account for the acquisition and construction of major capital facilities such as Fire Station #7 and the Ballfield/Stadium. Revenues may be from grants, taxes, bond issues, donations, transfers from other funds, and/or assessments.

Capital Replacement Fund

The Capital Replacement Fund is a fund used strictly for the replacement of vehicles and major items of equipment. Reserves are accumulated in this fund through transfers from benefiting funds.

Cash Reserves

Cash Reserves is the unobligated cash in each of the funds.

CDBG

The Community Development Block Grant (CDBG) Program is a federally funded program designed to develop viable urban communities by providing decent housing and a suitable living environment and by expanding economic opportunities primarily for persons of low and moderate incomes. Eligible projects must either benefit low or moderate-income individuals or result in the prevention or elimination of slums or blighted conditions. Programs typically funded include Housing Rehabilitation, Economic Development, Public Service Activities, and Neighborhood Improvement Projects carried out in the City's lower income neighborhoods.

Contingency

A Contingency is an appropriation of funds to cover unforeseen expenditures that may occur during the budget year.

CTEP

Community Transportation Enhancement Program (CTEP) is a federally funded program being used for Bike Trails.

DBID (Downtown Business Improvement District)

The Downtown Business Improvement District (DBID) 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 is publicly-sanctioned, assessment financed, and property owner managed.

Debt Service Fund

The Debt Service Fund accounts for revenues and transfers for related principal and interest expenditures.

DEQ

The Department of Environmental Quality (DEQ) is the State agency charged with regulation of Montana Environmental Laws such as Air Quality and Water Quality.

Distinguished Budget Presentation Awards Program

The Distinguished Budget Presentation Awards Program is a voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Downtown Billings Association

The Downtown Billings Association (DBA) is a non-profit organization working with downtown promotions.

Downtown Billings Partnership

The Downtown Billings Partnership, Inc. (DBP) is comprised of the Billings Cultural Partners, the DBA, and downtown property owners. The DBP's purpose is to recommend to the City Council how to spend Tax Increment dollars to best move forward with the revitalization of the downtown area and the central business district.

DPARB

The Development Process Advisory Review Board (DPARB) is an advisory board that meets once a month to discuss issues related to development and the permit processes within and immediately around the City of Billings. They may hear appeals and make recommendations to the City Administrator.

EMS

EMS refers to Emergency Medical Services.

Encumbrance

An Encumbrance is a commitment of funds against an appropriation until such time as goods or services (related to an unperformed contract) are received by the City.

Enterprise Funds

Enterprise Funds account for businesslike activities supported primarily by user charges. Examples are the City Water and Wastewater Utilities, Parking garages, and Airport and Transit systems.

EPA

EPA refers to the Environmental Protection Agency.

Expenditures

The term, Expenditures, refers to the outflow of funds paid for an asset obtained or goods and services rendered.

FAR Part 107

Federal Aviation Regulation Part 107 (FAR Part 107) – Airport Security. This is the Federal Regulation that requires airports across America to establish and implement a security plan for their facilities. Part 107 was originally established to prevent hijackings and has been expanded to help airports protect against a number of national and international threats. Some of the specific requirements are the establishment of an airport police force, access control procedures and employee training.

FAR Part 139

Federal Aviation Regulation– Part 139 (Far Part 139) – Certification and Operations: Land Airports Serving Certain Air Carriers. This is the regulation that established all of the operational and safety standards that must be met to be a certified airport. An airport must maintain its certification to receive commercial airline service. Part 139 establishes the requirements and specifications for such things as runway widths, placement of lights, object free zones near and around runways, snow removal operations, aircraft rescue firefighting, driving on the airfield, painting of striping on pavement surfaces, etc.

FAR Part 150

Federal Aviation Regulation – Part 150 (Far Part 150) – Airport Noise Compatibility Programs. This is the Federal Regulation that required airports to put in place a plan to mitigate airport generated noise.

Fiscal Year (FY)

Fiscal Year (FY) is a twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The City of Billings' fiscal year runs from July 1 through June 30.

Franchise Fees

Franchise Fees are paid by utility companies as rent for using public rights-of way.

FTA

The Federal Transit Administration (FTA) is the federal agency that administers the Federal funds used for local transit services and equipment.

FTE

Full-time equivalent (FTE) of one position is 2080 hours per year for all employees, except for suppression fire personnel whose annual compensation is based on 2272 hours per year.

Fund

A Fund is a fiscal and accounting entity with a self-balancing set of accounts.

Fund Balance

Fund Balance is the difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

GAAP

Uniform minimum standards for financial accounting and recording, encompassing the rules and procedures that define accepted accounting principles. The financial statements of the City of Billings have been prepared in conformity with General Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles.

GASB 34

GASB 34 changes the presentation of governments' external financial statements. The objective of GASB 34 is to enhance the clarity and usefulness of government financial statements to the citizenry, oversight bodies, investors and creditors. Key aspects are: analysis of the government's financial performance for the year and its financial position at year-end. The City is required to report financial operations, net assets and prepare statements at the government-wide level. Governments will now be required to use a "net program cost" format for the government-wide statements instead of a traditional operating statement. The City will also be required to record certain infrastructure assets.

General Fund

The General Fund accounts for all resources not devoted to specific activities and include many City services such as Legal, Administration, Municipal Court, Finance and Parks and Recreation. Major revenue sources are real property taxes, Municipal Court fines, business licenses, charges for services, and miscellaneous.

General Obligation Bonds (G.O. Bonds)

General Obligation Bonds (G.O. Bonds) are bonds which are secured by the full faith and credit of the issuer.

GEO File

GEO File associates a location to an address and phone number. (Part of New World database.)

GIS

Global Information System (GIS) – the City of Billings is actively working on the development of a city wide GIS. The GIS will contain data layers that will consist of city infrastructure data, tax data, and various other pertinent city data. This information will be used for inventory purposes, compliance of GASB 34, and many other uses.

GPS

Global Positioning System (GPS) uses satellites to reference a map point. The point can be a sign, streetlight, water/sewer line, or various other city assets. The point contains data about the asset which is then included in the city GIS.

Grant

A Grant is a contribution by the State or Federal government or other organization for a specific purpose, activity, or facility.

HAWK

High-intensity Activated crossWalK is a crosswalk signal to stop traffic flow for pedestrians where there is not a traffic light.

Hi-C

Higher Classification arises when a fire employee is qualified to work above their current job description and / or pay grade.

IDDE

IDDE refers to Illicit Discharge Detection and Elimination.

Interfund Transfers

Interfund Transfers are amounts transferred from one fund to another within the City.

Internal Service Funds

Internal Service Funds account for the financing of services provided by one department to other departments of the City.

Intrafund Transfers

Intrafund Transfers are amounts transferred within the fund.

Levy

Levy – (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, and/or service charges imposed by a government.

MDT

Mobile Data Terminals are the computers in the fire trucks that allow the 911 Center to send information to the Fire personnel while they are responding to a call.

Mill

A Mill is the traditional unit of expressing property tax rates. One Mill equals one-thousandth (1/1000) of a dollar, or $1 tax per $1,000 of taxable valuation.

MLCT

MLCT is the Montana League of Cities and Towns.

MMIA

The Montana Municipal Insurance Authority (MMIA) is a self-insured pool made up of the participating cities and towns within the State of Montana. The MMIA makes available two coverages to each of the municipalities: the Workers Compensation Program and the General Liability Program. The City of Billings is a member of both programs.

Modified Accrual Basis of Accounting

Modified Accrual Basis of Accounting is an accounting method by which revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

MPDES

MPDES stands for Montana Pollution Discharge Elimination Process.

Non-departmental

General Fund expenditures that are not specifically allocable to an individual general fund department are termed Non-departmental. The largest such expenditures include transfers to the Public Safety Fund and property/liability insurance payments.

Ordinance

Ordinance – A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Park Maintenance Districts (PMD)

Park Maintenance Districts (PMD) are districts established in certain areas for the upkeep and maintenance of parks.

Permanent Fund

The Permanent Fund is used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the City's programs – that is, for the benefit of the government or its citizenry.

Personal Services

Personal Services are those costs related to employee compensation, including salaries, wages, and benefit costs.

Refunding

Refunding is the redemption of a bond with proceeds received from issuing lower-cost debt obligations ranking equal to, or superior to, the debt to be redeemed.

Reserve for Debt Service

A Reserve for Debt Service is an account used to segregate a portion of fund balance for Debt Service Funds.

Resolution

Resolution is a formal expression of opinion or intent voted by an official body such as the City Council.

Revenue

Revenue is the total income produced by a given source, such as business taxes, permits, fines and forfeitures, etc.

Revenue Book

The Revenue Book is the City prepared document that reports estimated tax, special assessment, and entitlement revenues each fiscal year. Each revenue estimate includes actual revenue history for 5 to 10 years, estimated revenue for the current budget year, and percentage changes.

Risk Management

Risk Management is an organized attempt to protect a government's assets against accidental loss in the most economical method.

SDF

System Development Fees (SDF) are one-time fees assessed against new water or wastewater customers as a way to recover a part of the cost of additional system capacity constructed for their use. The amount of the fees is based upon the size of the customer's water meter.

SID

Special Improvement Districts (SID) are districts established for specific improvements such as water, sanitary sewer, storm drain, and/or streets. These improvements are paid for by special assessments.

Special Assessment

A Special Assessment is a levy made against certain properties to defray part or all of the cost of a specific improvement or service primarily benefiting those properties.

Special Revenue Funds

Special Revenue Funds are funds earmarked for special activities as required by law or administrative regulation. Examples are City-County Library, Street/Gas tax, Tax Increment District, and the Community Development Grants.

Tax Increment Bond

Tax Increment Bond is a specially limited obligation bond payable from anticipated incremental increases in tax revenues, resulting from the redevelopment of an area. Tax revenue from construction and improvements in the Tax Increment District provides funding for new construction and improvements.

Tax Increment District(s)

Tax Increment Districts are areas within the City that the governing body has established by resolution as "blighted"; which allows for special property tax treatment. Blight is defined as an area declining in taxable value and that requires rehabilitation and redevelopment in the interest of the public health, safety, morals, or welfare of the citizens. Boundaries of the District are defined and tax revenue (based upon taxable value) is determined. This taxable value amount becomes the BASE value. Tax collections from the BASE continue to be distributed to the taxing entities. The taxable value in excess of the BASE (*tax* increment) is used to pay for incentives established to create tax value growth. After a period of time, the District sunsets and all tax collections are distributed to the taxing entities.

Taxable Valuation

The Taxable Valuation is the portion of the assessed value of a property that is taxable.

TBID

The Tourism Business Improvement District's (TBID) purpose is to market the Billings region as a preferred travel destination. Visitors to lodging facilities are assessed a nightly fee to fund the District.

Transfers

Transfers are authorized exchanges of cash or other resources between funds.

Transmittal Letter

Transmittal Letter is a general discussion of the proposed budget as presented in writing by the Mayor to the Council. The message contains an explanation of the principal budget items and recommendations regarding the financial policy for the upcoming year.

VISTA

VISTA, or AmeriCorps VISTA, refers to Volunteers In Service To America.

Working Capital

Working Capital is net current assets. The balance can be identified as available for commitment on the short term (usually one year). Formula:

1. Add cash:
2. Add other current assets (known as receivables which can be expected to be available for expenditure in the short term): and,
3. Deduct current liabilities (payables which are expected to be paid in the short term).

City Council Work Session

Date: 05/19/2025
Title: FY2026 Departmental Budget Presentations
Presented by: Andy Zoeller, Finance Director
Department: Finance
Presentation: Yes
Legal Review: No
Project Number: N/A

RECOMMENDATION

Staff will be present to provide FY26 departmental budget information to City Council. Council action will occur in June at a regular City Council meeting, with final budget adoption occurring in August.

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

Council will receive information about the FY26 budget over multiple work sessions. Each department has provided an overview of their proposed FY2026 budget. The entire proposed FY26 budget can be found online at www.billingsmt.gov/finance. City Council will receive information from the following departments on May 19th, 2025:

Human Resources (overview attached)
Legal (overview attached)
Public Works (overview not available for attachment at the time of agenda deadline)
Downtown Business Improvement District (overview attached)

ALTERNATIVES

No Council action will be required at this meeting. Final adoption of the FY2026 budget is planned for the last regular meeting in August.

FISCAL EFFECTS

The current proposed budget for FY26 is $437,947,107. A summary can be found on pages 1-11 of the budget proposal.

Attachments

Human Resources Overview
Legal Overview
DBID

Human Resources Department

Current Year Department Budgeted Expense Total:

Human Resources: $1,129,513

City Health Benefits: $18,790,389

Property Insurance: $4,585,528

Change from Prior Year:

Human Resources: $1,278

City Health Benefits: $286,375

Property Insurance: $291,284

Overall Budget Justification:

The FY26 Human Resources Department budget is $1,129,513, this is an increase in costs of $1,278 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 FY26 Property and Liability Insurance budget will increase by $291,284 driven by a 20% increase in property insurance premiums, and no change expected in liability insurance premiums.

The FY26 Health Insurance budget will increase by $286,375 driven by a 7.5% projected increase in medical claims costs and a 15% increase in prescription claims costs.

Ongoing Programs:

- The Applicant Tracking and Onboarding software to streamline the recruiting process costs $51,000 annually.
- The timekeeping software to make hours entry more efficient for departments costs $36,000 annually.
- Cyber Security insurance costs continue to increase due to high cyber liability claims experienced nationwide. This year the premium will increase 15%.

Budgeted Revenues:

HUMAN RESOURCES
REVENUE BY FUND

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
GENERAL FUND	$ -	$ -	$ -	$ -	$ -
HEALTH BENEFITS	14,292,608	$ 14,521,636	14,486,000	14,872,258	14,564,581
PROPERTY INSURANCE	2,595,653	3,789,606	5,000,442	5,001,539	4,340,385
TOTAL REVENUES	**$ 16,888,261**	**$ 18,311,242**	**$ 19,486,442**	**$ 19,873,797**	**$ 18,904,966**

HUMAN RESOURCES
REVENUE BY CLASSIFICATION

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
CHARGE FOR SERVICES	$ 16,697,202	$ 17,766,791	$ 19,240,742	$ 18,805,283	$ 18,537,206
INVESTMENT EARNINGS	230,223	534,322	245,700	1,061,271	367,760
MISCELLANEOUS	(39,164)	10,129	-	7,243	-
TOTAL REVENUES	**$ 16,888,261**	**$ 18,311,242**	**$ 19,486,442**	**$ 19,873,797**	**$ 18,904,966**

Budgeted Expenditures:

HUMAN RESOURCES
OPERATING BUDGET BY FUND

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
GENERAL FUND	$ 997,892	$ 972,467	$ 1,130,791	$ 1,074,000	$ 1,129,513
HEALTH BENEFITS	13,173,927	15,488,035	18,504,014	18,497,000	18,790,389
PROPERTY INSURANCE	3,525,102	3,709,601	4,294,244	4,150,000	4,585,528
TOTAL EXPENDITURES	**$ 17,696,921**	**$ 20,170,103**	**$ 23,929,049**	**$ 23,721,000**	**$ 24,505,430**

HUMAN RESOURCES
OPERATING BUDGET BY CLASSIFICATION

	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 837,183	$ 1,184,384	$ 937,385	$ 861,716	$ 971,997
OPERATIONS AND MAINTENANCE	16,859,738	18,985,719	22,991,664	22,859,284	23,533,433
TOTAL EXPENDITURES	**$ 17,696,921**	**$ 20,170,103**	**$ 23,929,049**	**$ 23,721,000**	**$ 24,505,430**

Staffing:

HUMAN RESOURCES
STAFFING AUTHORIZATION

POSITION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	PROPOSED FY 26
HUMAN RESOURCES				
HUMAN RESOURCES DIRECTOR	1.0	1.0	1.0	1.0
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	2.0	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	**7.0**	**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 Health Insurance Open Enrollment Software.**

Action(s): Research, review, and conduct a cost analysis to purchase Health/Dental Insurance Open Enrollment software, since EBMS will no longer offer that service to the City. Implement and administer Open Enrollment software that benefits the city and its employees by adding benefit enrollment efficiencies.

Outcome(s):

- New Open Enrollment software will allow the City to continue electronic employee Open Enrollment for health, dental, and vision insurance. The software will increase productivity and allows employees more self-service capabilities for revising their benefit 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.

5- Year Outlook

Human Resources will need to add an Assistant Director position for FY27 to help with the ever-increasing workload caused by adding staff in other City department/divisions, and for succession planning. In FY28, the City needs to determine if the current payroll software is still viable or if another software should be purchased to improve payroll efficiency and reporting.

City Attorney

Current Year Department Budgeted Expense Total:

$4,156,451

Change from Prior year:

$149,269

Overall Budget Justification:

The FY26 budget for the City Attorney is $4,156,451, which includes an increase of $149,269 over FY25. The City Attorney's Office currently has several vacant positions that are being filled now that the move to the new city hall building is complete. Previously, the physical space did not allow for filling some positions even with office sharing and remote work being utilized. Two positions will remain vacant. Filling these positions will result in additional monthly charges for telephone, parking, membership fees, miscellaneous equipment (computers), office supplies (furniture), and subscriptions for license fees (Westlaw).

There is an approximate increase of $22,732 in O&M costs due to increased regular monthly charges (IT, Telephone, Facilities, Parking, certification requirements, subscriptions, surface travel, etc.). This total also includes an approximate $3,600 due to a yearly increase in bar association dues, subscriptions, and software licenses.

New or Expanded Programs:

None proposed for FY 2026.

Staffing Changes:

The only staffing change is converting a criminal deputy to a civil deputy. This change is necessary due to adjustments in staffing requirements following passage of the mill levy in 2021. The City Attorney's office pledged to dedicate resources to Code Enforcement to assist with litigation of code violation cases and nuisance properties. These cases are civil in nature and are not handled by a criminal prosecutor. This is not an additional position; it is a transfer of an authorized position from the criminal to the civil division.

Additional Comments:

Yellowstone County Justice of the Peace, David Carter, has been coordinating a plan to organize and implement an arraignment court which includes all courts in Yellowstone County. The arraignment court was put into practice in February 2025 for all county agencies. Billings Municipal Court has not yet been incorporated into practice at this time and the plan is for Municipal Court to begin participating in the arraignment court this spring. The City Attorney's Office will be required to appear during any court

hearings involving Municipal Court defendants. It is unclear what impact this may have on the daily workload of the Municipal Court and the City Attorney's Office and will depend on the number of defendants being seen in arraignment court. The City Attorney's Office is hopeful additional staff will not be necessary to effectively maintain the services it currently provides.

Department Goals for FY 2026:

- 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.

Budgeted Revenues:

CITY ATTORNEY
DEPARTMENT REVENUE

REVENUE BY FUND	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
GENERAL FUND	$ 2,803	$ 11,185	$ -	$ 7,356	$ -
CITY ATTORNEY GRANTS	596,319	589,566	626,693	628,036	805,400
TOTAL REVENUE	**$ 599,122**	**$ 600,751**	**$ 626,693**	**$ 635,392**	**$ 805,400**

CITY ATTORNEY
DEPARTMENT ALL FUNDS

REVENUE BY CLASSIFICATION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
CHARGE FOR SERVICE	$ 2,803	$ 8,224	$ -	$ 5,505	$ -
FINES AND FORFEITURE	47,573	57,386	46,000	40,630	46,000
INTERGOVERNMENTAL	104,973	206,392	270,000	241,884	270,000
INVESTMENT EARNINGS	(4)	3,671	-	2,039	-
TRANSFER IN	443,777	325,078	310,693	345,334	489,400
TOTAL REVENUE	**$ 599,122**	**$ 600,751**	**$ 626,693**	**$ 635,392**	**$ 805,400**

Budgeted Expenditures:

CITY ATTORNEY
DEPARTMENT EXPENSE BY FUND

EXPENSE BY FUND	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
GENERAL FUND	$ 2,474,916	$ 2,557,939	$ 3,423,409	$ 2,702,648	$ 3,351,051
CITY ATTORNEY GRANTS	597,731	594,627	623,773	600,748	805,400
TOTAL EXPENDITURES	**$ 3,072,647**	**$ 3,152,566**	**$ 4,047,182**	**$ 3,303,396**	**$ 4,156,451**

CITY ATTORNEY

DEPARTMENT ALL FUNDS BY CLASS

EXPENSE BY CLASSIFICATION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	ESTIMATE FY 25	PROPOSED FY 26
PERSONAL SERVICES	$ 2,281,468	$ 2,527,284	$ 3,266,115	$ 2,652,272	$ 3,200,647
OPERATIONS AND MAINTENANC	347,402	300,204	470,374	305,790	453,106
TRANSFERS	443,777	325,078	310,693	345,334	502,698
TOTAL EXPENDITURES	**$ 3,072,647**	**$ 3,152,566**	**$ 4,047,182**	**$ 3,303,396**	**$ 4,156,451**

Staffing:

CITY ATTORNEY
STAFFING AUTHORIZATION

CITY ATTORNEY POSITION	ACTUAL FY 23	ACTUAL FY 24	BUDGET FY 25	PROPOSED FY 26
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	1.0
DEPUTY CITY ATTORNEY	8.0	8.0	8.0	8.0
LEGAL OFFICE MANAGER	-	-	1.0	1.0
VICTIM WITNESS SPECIALIST	2.0	2.0	3.0	3.0
LEGAL SECRETARY	1.0	1.0	-	-
PARALEGAL	1.0	1.0	1.0	1.0
ADMINISTRATIVE SUPPORT II	3.0	3.0	5.0	5.0
TOTAL	**17.0**	**17.0**	**21.0**	**21.0**
LEGAL GRANT POSITION				
VICTIM WITNESS SPECIALIST	3.0	3.0	3.0	3.0
ADMINISTRATIVE ASSISTANT	-	-	-	-
DEPUTY CITY ATTORNEY	2.0	2.0	3.0	3.0
TOTAL	**5.0**	**5.0**	**6.0**	**6.0**
TOTAL CITY ATTORNEY	**22.0**	**22.0**	**27.0**	**27.0**

downtown
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FY26 BID WORKPLAN

01 BID 101

02 CLEAN ZONE

03 SAFE ZONE

04 COMMUNITY DEVELOPMENT

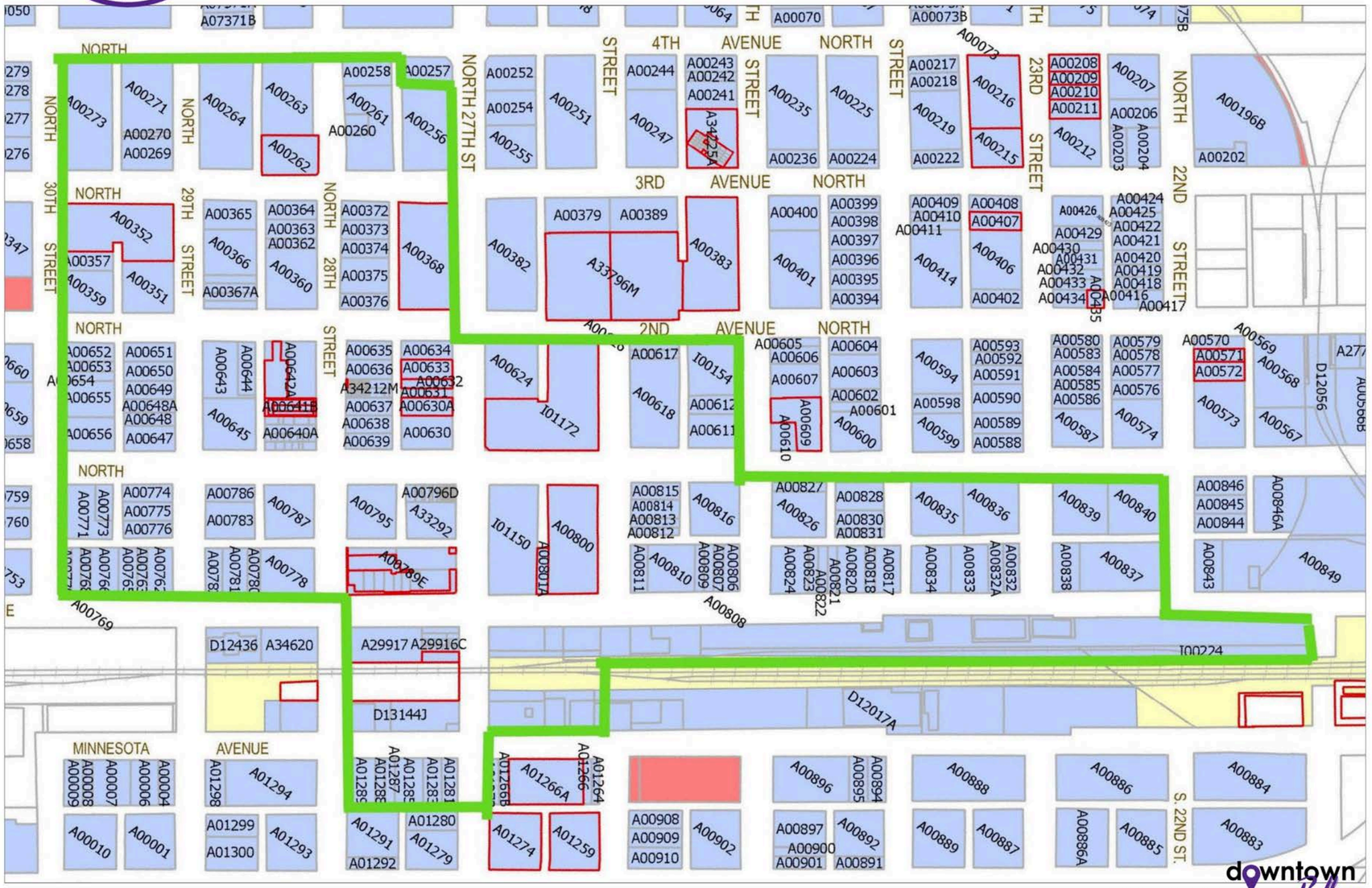
05 FY26 BUDGET

BUSINESS IMPROVEMENT DISTRICT

- REGULATED BY MONTANA STATE STATUTE (MCA 7.12.11)
- CREATED BY AND FOR PROPERTY OWNERS
- MANAGED BY PROPERTY OWNERS
- SERVICES ABOVE AND BEYOND THOSE OFFERED BY TAXING MUNICIPALITIES
- ASSESSMENT RATES BASED ON LOT SIZE AND PROPERTY VALUE

Business Improvement District

CLEAN ZONE



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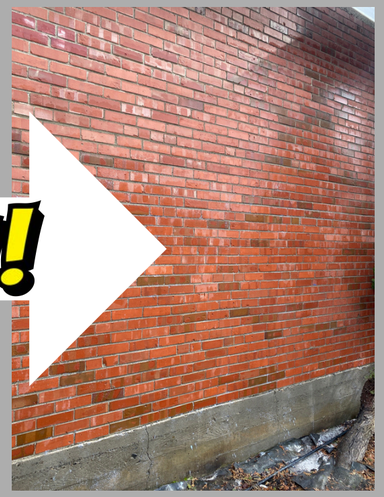
- Sidewalk Sweeping
- Sidewalk Power Washing
- Snow Removal
- Trash Bag Replacement
- Graffiti Removal

CLEAN

Not All Heroes Wear Capes



SWEEP 354 MILES OF SIDEWALK PER YEAR

Enough to run in 13.5 marathons

EMPTY 120,000 POUNDS OF GARBAGE EACH YEAR

The same weight as TWO D7 Dozers

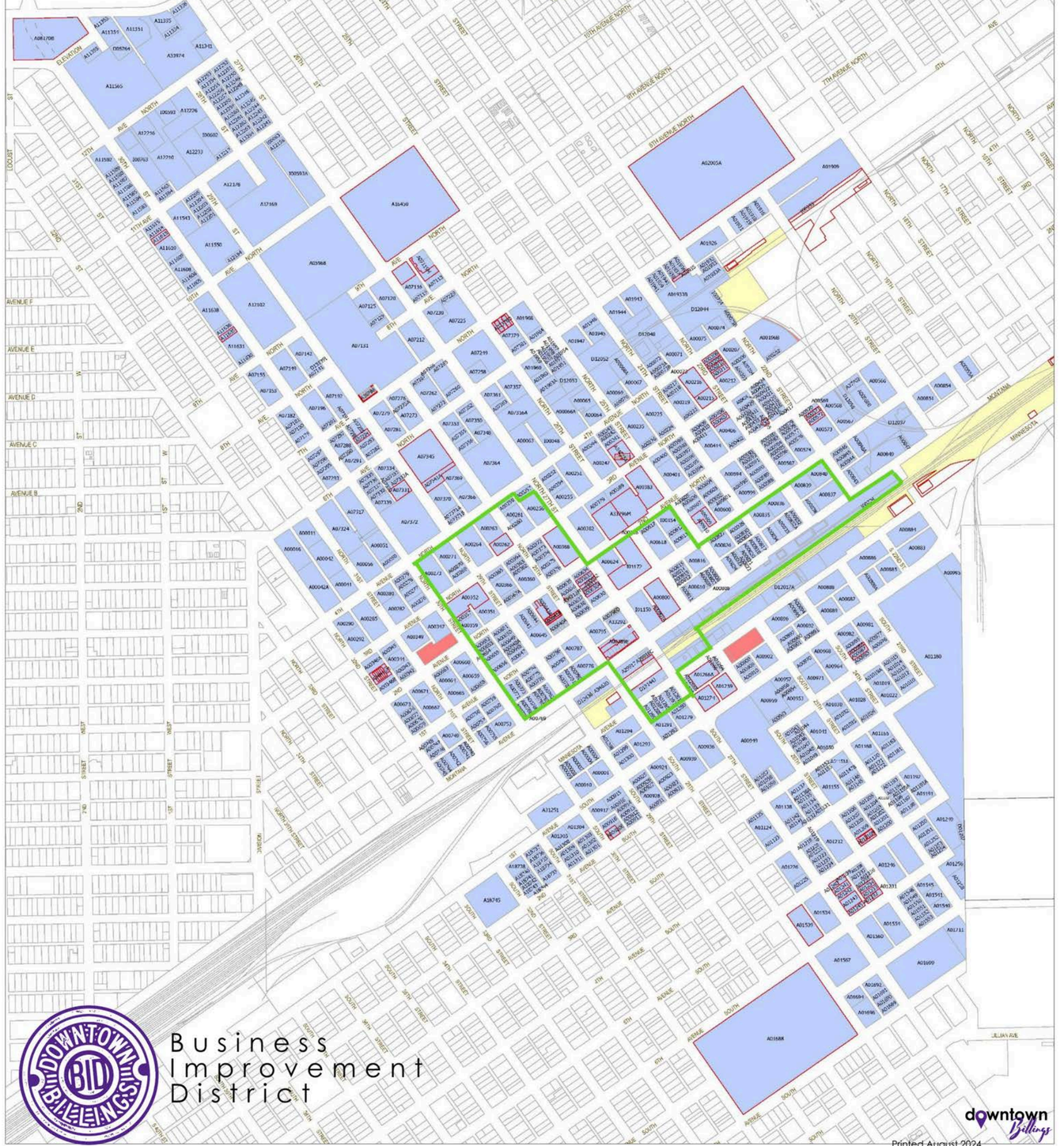
SNOW PLOW 252 MILES OF SIDEWALK PER WINTER

The distance from Billings, MT to Anaconda, MT

CLEAN

- 185 Flower Baskets
- 7+ miles of watering
- 150 gallons of water

CLEAN


DOWNTOWN BILLINGS BID
Business Improvement District
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SAFE

PAST

COOPERATIVE SAFETY PROGRAM

BPD

HOMELESS OUTREACH

CPTED

FUTURE

COOPERATIVE SAFETY PROGRAM

BILLINGS POLICE OFFICERS

COMMUNITY SERVICE OFFICERS

PRIVATE SECURITY

SAFETY OUTREACH TEAM

CPTED

The Downtown Billings BID is committed to the public-private partnership long established with the City of Billings and the Billings Police Department.

FONTE

TBD

TBD

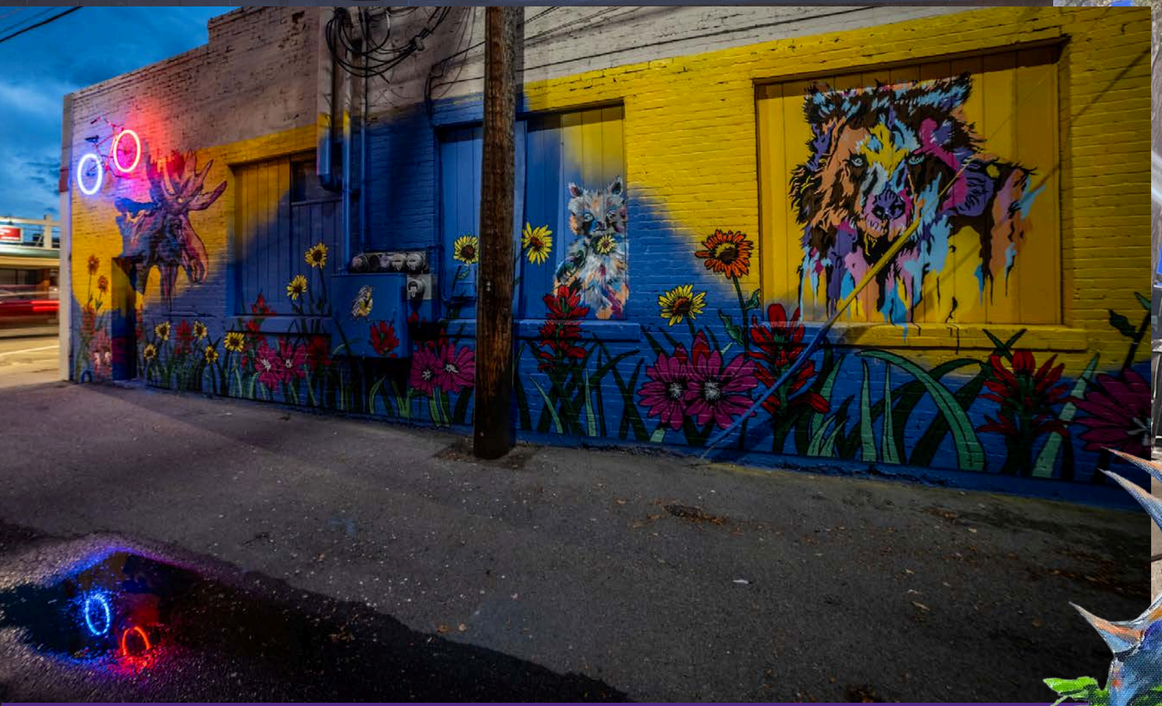
SAFE

Kody Christensen

Community Resource Director

- Development of BID Safety Team
- Successful Continuation of M.A.A.P.
- Partnerships with:
  - Yellowstone County Commissioners
  - Yellowstone County Detention Facility
  - Riverstone Health
  - Continuum of Care
  - Yellowstone County
  - Community Crisis Center
  - Healthcare for the Homeless
  - other local and region providers

SAFE

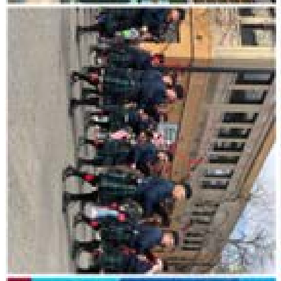


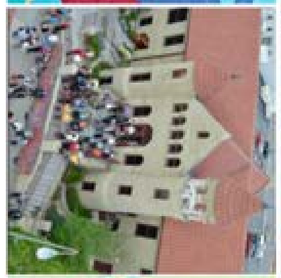
Public Art Program

- Parades
- Alive After 5
- Strawberry Festival
- Chalk on the Walk
- Downtown Summer Sounds
- Harvest Festival
- Holiday Stroll
- First Fridays
- Mini-Golf Tournament

20.5K Likes

10,000+ Followers





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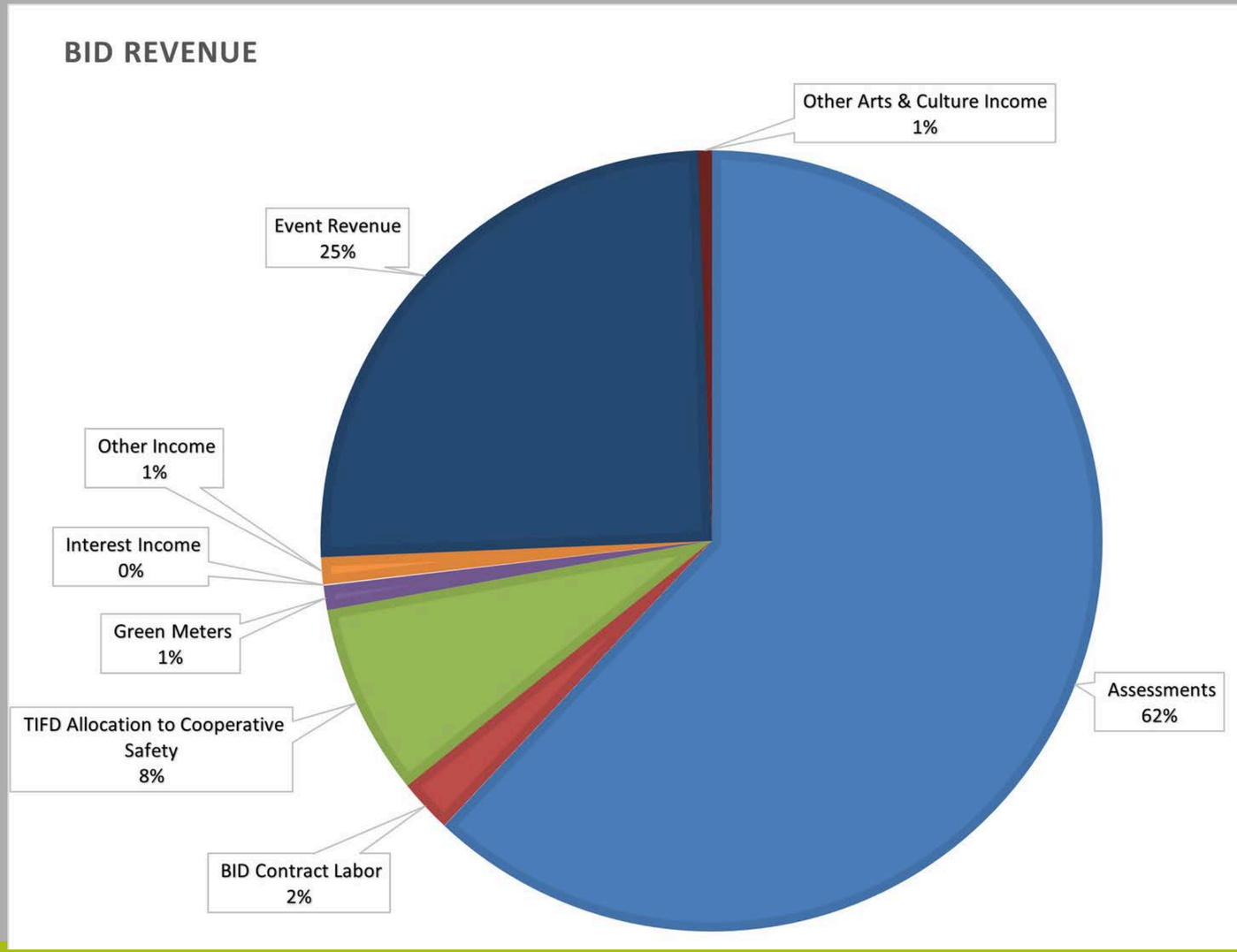
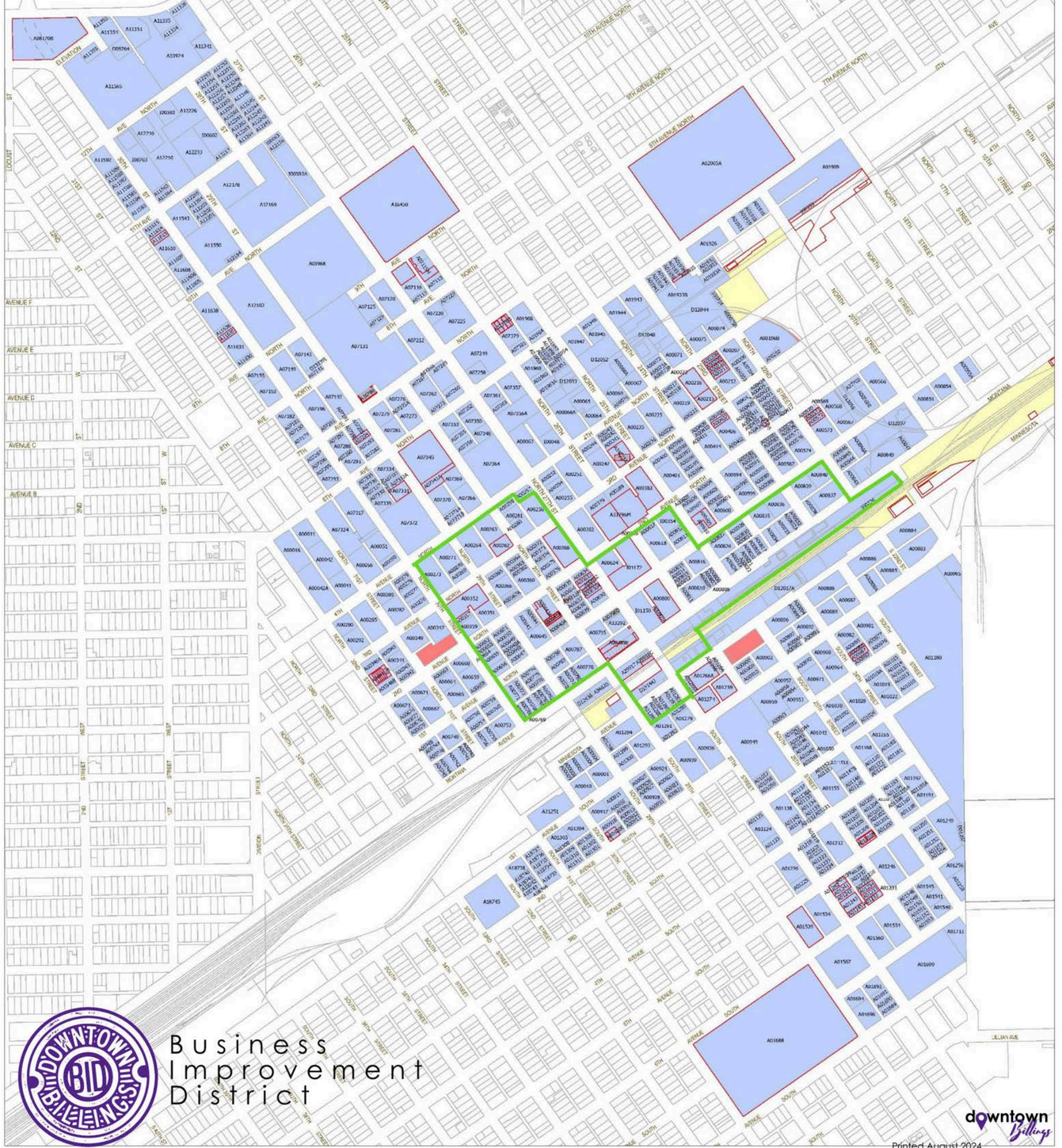
Community Engagement & Events

REVENUE DETAIL

BID Assessment		
	Assessments	$ 557,834.00
	Delinquent Assessments	$ (5,578.34)
	BID Contract Labor	$ 20,000.00
	TIFD Allocation to Cooperative Safety	$ 71,500.00
	Green Meters	$ 9,000.00
	Interest Income	$ 600.00
	Other Income	$ 10,000.00
		$ 663,355.66
Event Income		
	Sponsorships	$ 40,000.00
	Strawberry Festival	$ 40,000.00
	AA5	$ 86,557.00
	Harvest Festival	$ 28,000.00
	Holiday Stroll	$ 850.00
	Holiday Parade	$ 12,000.00
	St. Patrick Day Parade	$ 12,855.00
	Golf Tourney	$ 3,200.00
	Micro Events	$ 2,500.00
		$ 225,962.00
Arts & Culture Income		-
	Other Arts & Culture Income	$ 5,000.00
		$ 5,000.00
	Total Revenue	$ 894,317.66

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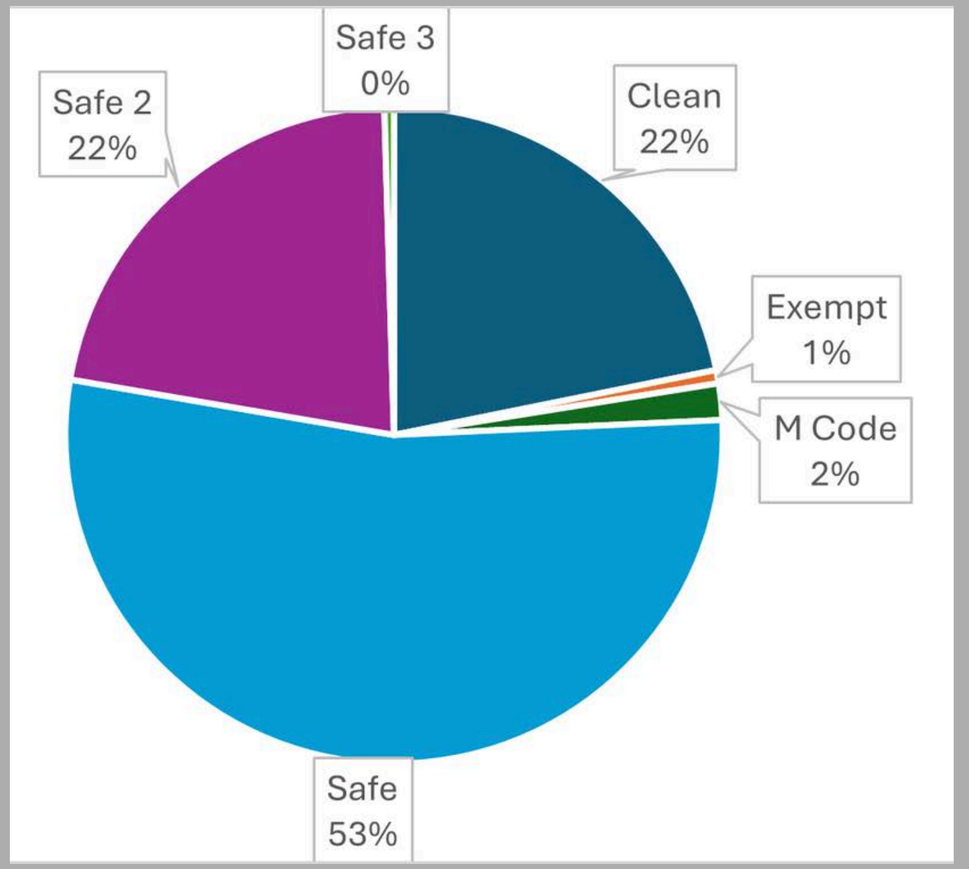
FY26 BID ASSESSMENT FORMULA

	Formula For FY26	Benefit Zones	Percentage of Benefits received	Total Assessment	Total Count	
Lot Sq. Footage	$ .055	Clean Zone	100.00%	$ 270,554.14	232	
Admin Fee per Lot	$ 50.00	Safe Zone 1	21.00%	$ 215,076.03	568	
All Taxable Value	$ .00040	Safe Zone 2	11.50%	$ 71,534.52	232	
All Building sq. ft.	$ 0.028	Safe Zone 3	3.00%	$ 669.50	5	
				$ -	26	Exempt/Other
				$ 557,834.18	1063	



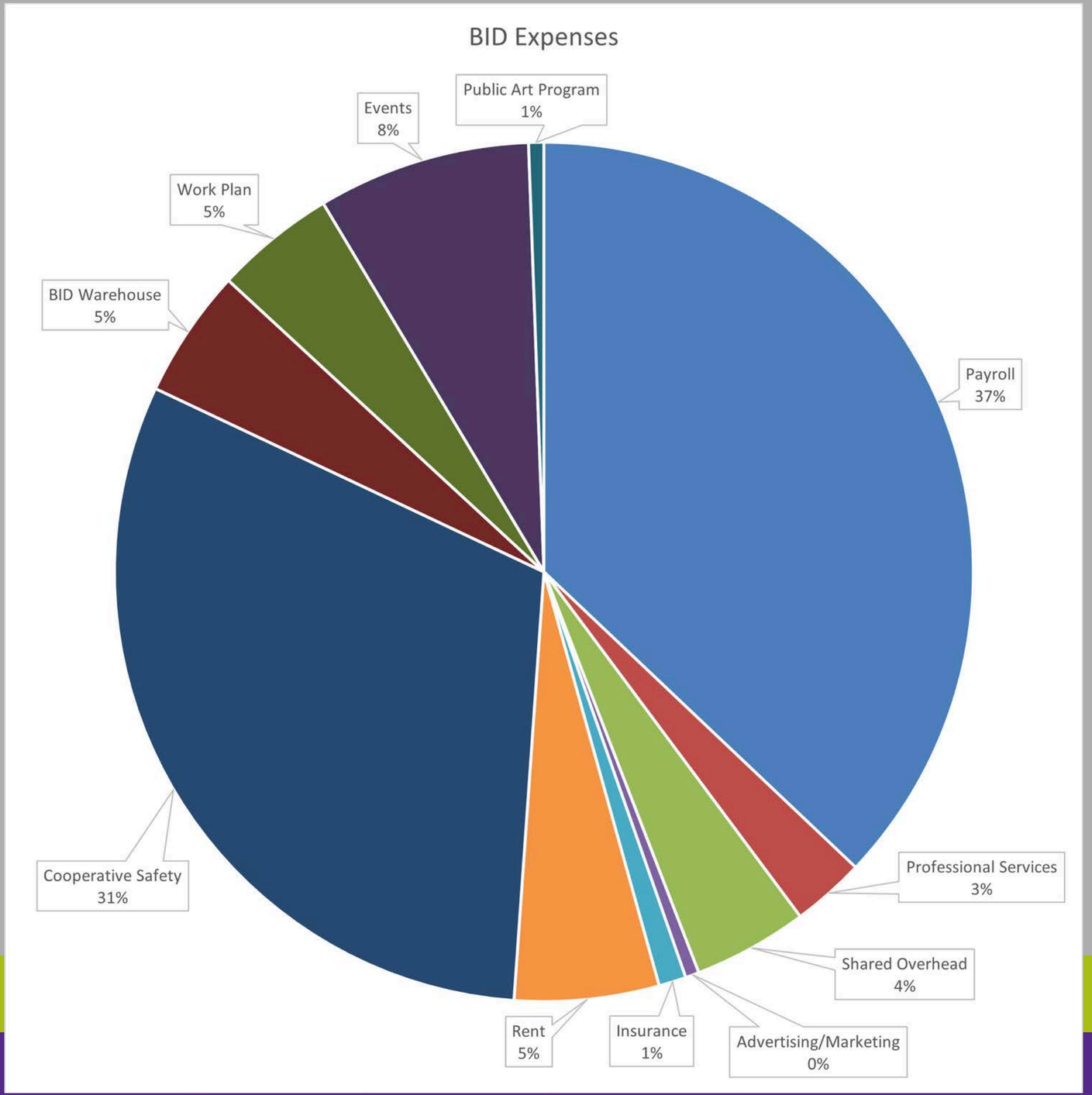
BID ZONE		TOTAL ASSESSMENT
Clean	$	270,554.14
Exempt	$	-
M Code	$	-
Safe	$	215,076.03
Safe 2	$	71,534.52
Safe 3	$	669.50
Grand Total	**$**	**557,834.18**

Safe Zone Total (1,2,3)	**$**	**287,280.05**

BID ZONE	Count of Zone
Clean	232
Exempt	7
M Code	19
Safe	568
Safe 2	232
Safe 3	5
Grand Total	**1063**

EXPENSE DETAIL

OPS Allocations	
Payroll	$323,885.88
Professional Services	$24,000.00
Shared Overhead	$37,680.00
Advertising/Marketing	$4,500.00
Insurance	$9,000.00
Rent	$47,520.00
	$446,585.88
Cooperative Safety to BPD	$270,000.00
BID Warehouse	$42,400.00
BID Workplan	$39,700.00
Events	$70,046.68
Public Art Program	$5,000.00
Total Expenses	$873,732.56
Net Revenue	$20,585.10



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Thank you for your support!