

Report to the Billings City Council

Amend Park Development Council 2026 Budget and Program Overview

Introduction

The Amend Park Development Council (APDC) respectfully submits this report to the Billings City Council to provide an overview of its proposed 2026 budget, program priorities, and financial outlook.

Amend Park serves as a vital recreational resource for the youth of Billings, offering safe, well-maintained fields and facilities that support organized athletics, informal play, physical fitness, teamwork, and positive youth development. The park is heavily utilized throughout the year by youth leagues, schools, and community organizations.

This report demonstrates APDC's commitment to fiscal responsibility, transparency, and long-term stewardship of Amend Park to ensure it remains a sustainable community asset.

Program and Operational Priorities for 2026

- Youth-Focused Preservation and Maintenance – Maintaining safe, accessible, and playable fields and facilities.
- Support for Organized Youth Sports – Ensuring consistent field availability for youth athletic programs.
- Incremental Improvements for Safety and Accessibility – Addressing deferred maintenance and targeted upgrades.
- Financial Sustainability – Maintaining reserves for long-term park viability.
- Community and City Partnership – Collaborating with the City of Billings and youth organizations.

Youth Usage and Community Impact

Amend Park supports thousands of youth participants annually through organized sports, training, and competition. Documented usage reflects extensive demand on fields and facilities, underscoring the importance of proactive maintenance and capital investment.

Adult and Regional Events

In addition to youth programming, Amend Park hosts adult soccer, adult rugby, and regional tournaments including the Big Sky State Games. Revenue generated from these events supports youth field maintenance and operations.

Financial Overview – 2026 Budget Summary

Projected 2026 Results:

- Total Revenue: \$375,447.83
- Total Expenses: \$275,639.44
- Projected Net Income: \$99,808.39

The budget reflects conservative revenue assumptions, disciplined expense management, and reinvestment in park infrastructure.

Capital Improvement Purpose and Impact

Capital investments planned for 2026 include acquisition of turf maintenance equipment and continued funding of the Turf Sinking Fund. These initiatives protect field quality, improve player safety, and reduce long-term costs.

Conclusion

The Amend Park Development Council appreciates the continued support of the Billings City Council. The 2026 budget reflects careful planning and a strong commitment to preserving Amend Park as a cornerstone facility for youth recreation in Billings.

Appendices

Appendix A: 2026 Profit & Loss Budget

Appendix B: 2025 Statement of Net Assets

Appendix C: 2025 Statement of Activities

Appendix D: 2026 User Fee Schedule

Appendix E: 2025 Field Usage

Appendix A: 2026 Profit & Loss Budget

**Amend Park Development Council
2026 Profit & Loss Budget**

		Jan - Dec 26
Income	Painting Service	3,000.00
	Concession Revenues	60,000.00
	Contributions - Unrestricted	2,000.00
	Direct Public Support	
	Magic City Classic	75,000.00
	Interest Income	4,800.00
	Other Types of Income	
	Miscellaneous Revenue	647.83
	Park User Fees	230,000.00
Gross Profit		375,447.83
Expenses	Flags	200.00
	Lights	9,600.00
	Referee Expense	2,500.00
	Alarm System	2,400.00
	Accounting Fees	2,500.00
	Cleaning Supplies	3,500.00
	*Payroll Expenses	75,000.00
	Concessions - Food	30,000.00
	Depreciation Expense	25,000.00
	Dues and Subscriptions	1,500.00
	Facilities and Equipment	
	Equip Rental and Maintenance	2,500.00
	Rent, Parking, Utilities	300.00
	Total Facilities and Equipment	2,800.00
	Field Expenses	
	Fuel & Gas Expense	2,500.00
	Signs	150.00
	Nets	5,000.00
	Paint	30,000.00
	Portable Toilets	4,000.00
	Turf Management	
	Top Dressing	7,500.00
	Snow Plowing	900.00
	Grass Seed	300.00
	Weed Spraying, Fertilizer	
	Littler P	4,000.00
	Total Turf Management	12,700.00
	Field Expenses - Misc	8,389.44
	Total Field Expenses	62,739.44
	Insurance - Liability	4,500.00
	Insurance - Workers Comp	800.00

	Operations		
		Utilities	
		Gas & Electric	12,000.00
		Pest Control	1,000.00
		Water & Irrigation	<u>500.00</u>
		Total Utilities	13,500.00
		Taxes & Licenses	250.00
		Postage, Mailing Service	350.00
		Supplies	10,000.00
		Telephone, Telecommunications	<u>6,500.00</u>
	Total Operations		<u>30,600.00</u>
	Repairs		
		Building Repairs	5,000.00
		Equipment Repairs	10,000.00
		Field Maintenance	6,500.00
		Repairs - Other	<u>500.00</u>
	Total Repairs		<u>22,000.00</u>
Total Expense			<u>275,639.44</u>
Net Income			<u><u>99,808.39</u></u>

Capital Improvement Purpose and Impact

- **Slit Seeder:** Investment in specialized equipment to improve turf health, durability, and recovery on heavily used youth fields, reducing long-term maintenance costs and improving field safety.
- **Turf Sinking Fund:** Dedicated reserve to address future turf replacement, renovation, and major field rehabilitation needs driven by high volumes of youth training, matches, and tournament play.

These capital allocations ensure that Amend Park can continue to safely accommodate **thousands of youth participants annually** while protecting the City’s recreational infrastructure and minimizing the risk of deferred maintenance.

Appendix B: 2025 Statement of Net Assets

Amend Park Development Council

Statement of Net Assets

31-Dec-25

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
Ckg - AMEND PARK DEVELOPMENT CO	
Without Restrictions	14,244.28
With Restrictions	<u>4,000.00</u>
Total Ckg - AMEND PARK DEVELOPMENT CO	18,244.28
DA Davidson RESTRICTED ACCOUNT	<u>146,262.85</u>
Total Checking/Savings	164,507.13
Accounts Receivable	
Accounts Receivable	<u>2,789.55</u>
Total Accounts Receivable	<u>2,789.55</u>
Total Current Assets	167,296.68
Fixed Assets	
Tycrop Qp300	
Accumulated Depreciation	-1,580.00
Cost	<u>7,900.00</u>
Total Tycrop Qp300	6,320.00
Spreader	3,533.00
Concessions Equipment	
2019 Refrigerator	
Cost	3,500.00
Accumulated Depreciation	<u>-3,500.00</u>
Total 2019 Refrigerator	0.00
Traulsen Freezer	
Cost	5,399.00
Accumulated Depreciation	<u>-3,085.16</u>
Total Traulsen Freezer	<u>2,313.84</u>
Total Concessions Equipment	2,313.84
Soccer Goals - Amend Park	
20180213 Full Size Goals	
Cost	10,890.00
Accumulated Deprecation	<u>-10,890.00</u>
Total 20180213 Full Size Goals	0.00

20180618 9v9 Goal	
Cost	1,350.00
Accumulated Depreciation	<u>-1,350.00</u>
Total 20180618 9v9 Goal	0.00
2018 0618 Full Size Goals (6)	
Cost	13,710.00
Accumulated Depreciation	<u>-13,710.00</u>
Total 2018 0618 Full Size Goals (6)	0.00
2019 9v9 Goals (5)	
Cost	6,875.00
Accumulated Depreciation	<u>-7,181.00</u>
Total 2019 9v9 Goals (5)	-306.00
7v7 Goals (8 sets)	
Cost	35,010.00
Accumulated Depreciation	<u>-8,335.68</u>
Total 7v7 Goals (8 sets)	<u>26,674.32</u>
Total Soccer Goals - Amend Park	26,368.32
Turf Field Equipment	
21 Foot Portable Shelter #1	
Cost	29,850.00
Accumulated Depreciation	<u>-15,777.87</u>
Total 21 Foot Portable Shelter #1	14,072.13
15 Foot Club Shelter	
Cost	4,475.00
Accumulated Depreciation	<u>-2,365.37</u>
Total 15 Foot Club Shelter	2,109.63
Sound System	
Cost	22,012.82
Accumulated Depreciation	<u>-9,434.07</u>
Total Sound System	<u>12,578.75</u>
Total Turf Field Equipment	28,760.51
Vehicles	
Painter - Kromer	
Cost	24,752.35
Accumulated Depreciation	-24,752.35
SWOZI GPS Painter Arm Kit	
Cost	25,367.75
Accumulated Depreciation	<u>-5,073.55</u>
Total SWOZI GPS Painter Arm Kit	<u>20,294.20</u>
Total Painter - Kromer	20,294.20
2019 Utility Trailer	

Cost	2,096.00
Accumulated Depreciation	<u>-2,096.00</u>
Total 2019 Utility Trailer	0.00
2018 John Deer Gator	
Cost	26,000.00
Accumulated Depreciation	<u>-15,600.00</u>
Total 2018 John Deer Gator	10,400.00
Toro 3500D Groundmaster	
Cost	2,500.00
Accumulated Depreciation	<u>-1,878.00</u>
Total Toro 3500D Groundmaster	622.00
2021 MASSEY FERGUSON GC1723E	
Cost	12,000.00
Accumulated Depreciation	<u>-3,314.27</u>
Total 2021 MASSEY FERGUSON GC1723E	8,685.73
2006 Reelmaster 5410	
Cost	5,000.00
Accumulated Depreciation	<u>-1,047.62</u>
Total 2006 Reelmaster 5410	3,952.38
2024 Tilt Trailer	
Cost	8,650.00
Accumulated Depreciation	<u>-2,595.00</u>
Total 2024 Tilt Trailer	<u>6,055.00</u>
Total Vehicles	50,009.31
Equipment	
Generator	
Cost	499.99
Accumulated Depreciation	<u>-499.99</u>
Total Generator	0.00
AED	
Cost	1,699.00
Accumulated Depreciation	<u>-1,699.00</u>
Total AED	0.00
Lacrosse Goals	
Cost	1,089.30
Accumulated Depreciation	<u>-1,089.30</u>
Total Lacrosse Goals	0.00
2018 Sheds	
Cost	7,240.12
Accumulated Depreciation	<u>-5,170.44</u>
Total 2018 Sheds	2,069.68

	LED Projector	
	Accumulated Depreciation	-2,250.00
	LED Projector - Other	<u>2,250.00</u>
	Total LED Projector	0.00
	Equipment - Other	<u>9,656.99</u>
	Total Equipment	11,726.67
	Furniture and Equipment	
	Security System	
	Accumulated Depreciation	-2,950.49
	Security System - Other	<u>2,950.49</u>
	Total Security System	<u>0.00</u>
	Total Furniture and Equipment	<u>0.00</u>
	Total Fixed Assets	<u>129,031.65</u>
TOTAL ASSETS		<u>296,328.33</u>
LIABILITIES & EQUITY		
	Liabilities	
	Current Liabilities	
	Accounts Payable	
	Accounts Payable	<u>-1,147.10</u>
	Total Accounts Payable	-1,147.10
	Other Current Liabilities	
	Direct Deposit Liabilities	779.21
	*Payroll Liabilities	<u>1,334.17</u>
	Total Other Current Liabilities	<u>2,113.38</u>
	Total Current Liabilities	<u>966.28</u>
	Total Liabilities	966.28
	Equity	
	NET ASSETS	
	With Restrictions	
	Net Assets - Temp Restricted	
	DA Davidson Turf Field Fund	<u>140,809.06</u>
	Total Net Assets - Temp Restricted	<u>140,809.06</u>
	Total With Restrictions	140,809.06
	Without Restrictions	
	Net Assets - Unrestricted	<u>201,218.55</u>
	Total Without Restrictions	<u>201,218.55</u>
	Total NET ASSETS	342,027.61
	Retained Earnings	-4,721.31
	Net Income	<u>-41,944.25</u>
	Total Equity	<u>295,362.05</u>
TOTAL LIABILITIES & EQUITY		<u>296,328.33</u>

Appendix C: 2025 Statement of Activities

		Amend Park Development Council	
		Statement of Activities	
		46022	<u>Jan - Dec 25</u>
	Income		
		Advertising Income	1,500.00
		Concession Revenues	66,336.04
		Contributions - Unrestricted	4,143.20
		Direct Public Support	-450.00
		Interest Income	4,182.26
		Other Types of Income	
		Miscellaneous Revenue	<u>0.00</u>
		Total Other Types of Income	0.00
		Park User Fees	<u>182,075.00</u>
	Total Income		<u>257,786.50</u>
Gross Profit			257,786.50
	Expense		
		Grants	545.64
		Lights	709.92
		Storage	406.00
		Shipping	875.73
		Referee Expense	1,500.00
		Alarm System	2,707.05
		Professional Development	950.00
		Legal Fees	20.00
		Accounting Fees	239.97
		cleaning Supplies	3,061.32
		*Reconciliation Discrepancies	-2.68
		*Payroll Expenses	96,446.88
		Advertising	376.43
		Bank Service Charges	88.92
		Concessions - Food	31,531.42
		Depreciation Expense	33,032.99
		Dues and Subscriptions	750.00
		Facilities and Equipment	
		Equip Rental and Maintenance	3,442.59
		Facilities and Equipment - Other	<u>5,500.00</u>
	Total Facilities and Equipment		8,942.59

Field Expenses		
	Aerate	1,741.68
	Fuel & Gas Expense	3,816.31
	Paint	27,168.60
	Portable Toilets	3,475.58
	Turf Management	
	Top Dressing	5,006.14
	Snow Plowing	300.00
	2nd Mowing	0.00
	Weed Spray	1,064.36
	Fertilizer	628.94
	Compost	300.00
	Mowing, Weed Spraying Littler P	0.00
	Turf Management - Other	<u>576.14</u>
	Total Turf Management	7,875.58
	Field Expenses - Other	<u>1,568.99</u>
	Total Field Expenses	45,646.74
	Insurance - Liability	4,020.94
	Insurance - Workers Comp	900.32
	Interest Expense	30.54
	Miscellaneous	1,275.99
	Operations	
	Utilities	
	Gas & Electric	7,215.17
	Pest Control	<u>919.80</u>
	Total Utilities	8,134.97
	Taxes & Licenses	367.10
	Postage, Mailing Service	254.77
	Telephone, Telecommunications	<u>4,431.06</u>
	Total Operations	13,187.90
	Payroll - Wages	352.80
	Payroll Expenses	77.61
	Repairs	
	Building Repairs	19,835.82
	Equipment Repairs	17,849.01
	Field Maintenance	11,446.02
	Repairs - Other	<u>2,924.88</u>
	Total Repairs	<u>52,055.73</u>
	Total Expense	<u>299,730.75</u>
Net Income		<u><u>-41,944.25</u></u>

Appendix D: 2026 User Fees

Amend Park Development Council 2026 Fee Structure

Match Fields

11v11 Field	100
9v9 Field	80
7v7 Field	65
5v5 Field	50
4v4 Field	50
3v3 Field	20

*Note - a session = 1.5 hours

Training Fields

11v11 Field	50
9v9 Field	40
7v7 Field	35
5v5 Field	25
4v4 Field	25
3v3 Field	20

*Note - a session = 1.5 hours / Field is
1/2 Size

Seminar Room	\$100 per event
Pavilion	\$100 per event

Appendix E: 2025 Field Usage

Amend Park Development Council 2026 User Groups

Youth Participation in Programs	Spring	Fall	Total
Real Billings			
Competitive Athletes	598	472	1070
Academy	53	53	106
Billings United	190		
Youth League	72		
Tots	80		
Yellowstone Soccer Association	1937	1730	3667
Totals	2930	2255	4843

Field Usage	Teams	Training Sessions Per Week	Hours Per Week	Weeks of Training	Total Hours
Real Billings - Spring 2025	50	3	225	14	3150
Real Billings - FaLL 2025	20	3	90	9	810
Real Billings Spring Academy	20	2	60	7	420
Real Billings Spring Academy	20	2	60	7	420
Billings United Spring 2025	13	3	58.5	14	819
Billings United Youth Spring 2025					18
Billings United Tots					4
Totals	123	13	435	51	5619

Note - Does not account for summer camps, tryouts and winter training

Saturday Matches Youth Soccer	Fields Used	Hours	Total Hours
Spring	34	8	42
Fall	20	8	28

High Schools	Teams	Training Sessions Per Week	Hours Per Week	Weeks of Training	Total Training Hours	Matches per Team	Total Matches
School District 2	10	4	80	16	1280	6	72
Billings Catholic Schools	4	4	32	16	512	6	24
Yellowstone Valley Home School	1	4	8	10	80	6	6
Total High School Matches	15	12	120	42	1872	18	102