

RESOLUTION NO. _____

**A RESOLUTION APPROVING AND ADOPTING THE PRELIMINARY BUDGET FOR
THE CITY OF BILLINGS, MONTANA FOR FISCAL YEAR 2027**

WHEREAS, the City Administrator of the City of Billings has regularly and lawfully submitted to the City Council of the City of Billings, Montana, the budget for Fiscal Year 2027; and

WHEREAS, the proper notice was published stating that said City Council has completed the MUNICIPAL BUDGET for said Fiscal Year, and that said budget has been placed on file and is open to inspection in the office of the City Clerk; and that said City Council would meet for the purpose of annually determining, approving and adopting the budget, and any taxpayer might appear and be heard.

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

Section 1: That the City of Billings proposed budget for fiscal year 2027 as detailed in the budget report and as amended by the City Council and further detailed on EXHIBIT "A", be, and the same is hereby finally determined, approved, and adopted, establishing the legal spending limits at the fund level (MCA 7-6-4030).

Section 2: Pursuant to Sections 7-6-4006 and 7-6-4012, M.C.A., the City Administrator is authorized to amend this budget for the expenditure of additional funds from the following: Debt Service Funds; Fee-based budgets; Trust funds; Federal or State Grants; special assessments; and donations accepted and approved by the City Council.

Section 3: The City Administrator is hereby delegated the authority to make transfers or revisions within appropriations of any fund detailed in EXHIBIT A, subject to the City Administrator providing a monthly line-item budget report to the Budget and Finance Committee.

Section 4: The City Council further authorizes and re-appropriates the unexpended balance of Capital Improvement Program items previously budgeted which have not been completed.

Section 5: Pursuant to Section 7-6-4030(c) the fiscal year 2027 budget is based upon the assumption that 255.39 mills will be levied for property tax revenue. This is an increase of 11 mills from the prior fiscal year, pursuant to MCA 15-6-401(4)(a). Due to the State legislative changes with property tax values, the impact on homes will vary. Property taxes levied on homes valued at \$100,000, \$300,000, or \$600,000 are expected to realize property tax increases/(decreases) of \$8.36, \$25.08, and \$(36.34) respectively, when compared to the prior year.

PASSED AND APPROVED by the City Council this 8th day of June, 2026.

CITY OF BILLINGS:

BY: _____

Mike Nelson, Mayor

ATTEST:

BY: _____
Denise R. Bohlman, City Clerk

Exhibit A

| <u>Fund/Department</u> | <u>Original</u> | <u>Additions</u> | <u>Deletions</u> | <u>Preliminary</u> |
|--------------------------------------|-------------------|------------------|------------------|--------------------|
| | <u>Proposal</u> | <u>6/8/2026</u> | <u>6/8/2026</u> | <u>Budget</u> |
| General Operating Fund: | | | | |
| Mayor & City Council | 442,722 | | | 442,722 |
| City Administrator | 1,481,600 | | | 1,481,600 |
| Human Resources | 1,480,691 | | | 1,480,691 |
| City Attorney | 3,575,411 | | | 3,575,411 |
| Municipal Court | 2,365,349 | | | 2,365,349 |
| Finance | 2,190,062 | | | 2,190,062 |
| Code Enforcement | 1,351,253 | | | 1,351,253 |
| Non-Departmental | 34,044,738 | | | 34,044,738 |
| Total General Fund | 46,931,826 | - | - | 46,931,826 |
| Public Safety Fund: | | | | |
| Crime Prevention, Mental Health & SA | 651,283 | | | 651,283 |
| Police | 35,687,569 | | | 35,687,569 |
| Fire | 30,252,950 | | | 30,252,950 |
| Total Public Safety Fund | 66,591,802 | - | - | 66,591,802 |
| Special Revenue Fund: | | | | |
| Amend Park | 38,599 | | | 38,599 |
| Anti-Graffiti | 3,469 | | | 3,469 |
| Ballfield Stadium Donations | 7,275 | | | 7,275 |
| Ballpark Repair Fund | 32,085 | | | 32,085 |
| Bike Path/Trail Donation | 20,000 | | | 20,000 |
| Building Inspection | 2,979,332 | | | 2,979,332 |
| Cemetery Improvement | 130,000 | | | 130,000 |
| City Attorney Grants | 804,452 | | | 804,452 |
| City County Library | 5,626,983 | | | 5,626,983 |
| City/County Planning | 2,722,265 | | | 2,722,265 |
| Community Development Grants | 2,588,118 | | | 2,588,118 |
| Downtown Revolving Loan Program | 801,559 | | | 801,559 |
| Former Federal Building Landlord | 395,563 | | | 395,563 |
| EOC 9-1-1 Grant | 1,553,370 | | | 1,553,370 |
| Fire Programs | 99,000 | | | 99,000 |
| Gas Tax | 5,694,497 | | | 5,694,497 |
| Municipal Court Grants | 247,888 | | | 247,888 |
| Park Maintenance District | 1,757,584 | | | 1,757,584 |
| Park Programs | 273,546 | | | 273,546 |
| PRPL Operations | 9,739,832 | | | 9,739,832 |
| Police Programs | 1,835,801 | | | 1,835,801 |
| Road Maintenance Dist | 1,798 | | | 1,798 |
| Sidewalk Hazard Repair | 185,000 | | | 185,000 |
| Storm Sewer Operating | 12,649,982 | | | 12,649,982 |
| Street & Traffic Operating | 13,657,161 | | | 13,657,161 |
| Street Light Districts | 3,176,065 | | | 3,176,065 |
| Street Maintenance Districts | 21,802,694 | | | 21,802,694 |
| Tax Increment - East | 1,720,010 | | | 1,720,010 |
| Tax Increment - N 27th | 3,112,707 | | | 3,112,707 |
| Tax Increment - South | 15,552,436 | | | 15,552,436 |

| | | | | |
|-----------------------------------|--------------------|---|---|--------------------|
| Total Special Revenue Fund | 109,209,071 | - | - | 109,209,071 |
|-----------------------------------|--------------------|---|---|--------------------|

Exhibit A cont.

| <u>Fund/Department</u> | <u>Original Proposal</u> | <u>Additions</u> | <u>Deletions</u> | <u>Final Budget</u> |
|------------------------------------|---------------------------------|-------------------------|-------------------------|----------------------------|
| | | <u>6/8/2026</u> | <u>6/8/2026</u> | |
| Debt Service Fund: | | | | |
| Special Improvement Debt | 801,200 | | | 801,200 |
| City Hall Financing | 467,056 | | | 467,056 |
| Series 2004A Street Debt | 16,000 | | | 16,000 |
| Storm Sewer Debt | 1,817,775 | | | 1,817,775 |
| Sidewalk, Curb & Gutter Debt | 518,600 | | | 518,600 |
| Series 2015 Baseball Refunding | 746,600 | | | 746,600 |
| Series 2012 Library | 752,086 | | | 752,086 |
| Total Debt Service Fund | 5,119,317 | - | - | 5,119,317 |
| Capital Projects Fund: | | | | |
| Urban Renewal Land Development | 21,483 | | | 21,483 |
| Sidewalk Construction | 1,756,500 | | | 1,756,500 |
| Special Improvement Districts | 1,852,750 | | | 1,852,750 |
| Fire Station Construction | 178,519 | | | 178,519 |
| Capital Replacement | 1,382,137 | | | 1,382,137 |
| Total Capital Project Fund | 5,191,389 | - | - | 5,191,389 |
| Enterprise Fund: | | | | |
| Water | 53,480,023 | | | 53,480,023 |
| Wastewater | 28,532,453 | | | 28,532,453 |
| Parking | 2,384,526 | | | 2,384,526 |
| Solid Waste | 43,767,243 | | | 43,767,243 |
| Airport | 30,393,132 | | | 30,393,132 |
| Amend Park Recreation Center | 733,501 | | | 733,501 |
| Transit | 9,886,169 | | | 9,886,169 |
| Total Enterprise Fund | 169,177,047 | - | - | 169,177,047 |
| Internal Service Fund: | | | | |
| Fleet Services | 2,588,261 | | | 2,588,261 |
| Central Services | 171,931 | | | 171,931 |
| Information Resources | 4,375,465 | | | 4,375,465 |
| City Health Benefits | 21,151,417 | | | 21,151,417 |
| Central Telephone | 707,253 | | | 707,253 |
| Radio Communications | 393,780 | | | 393,780 |
| Property Insurance | 5,094,162 | | | 5,094,162 |
| Facilities Management | 2,233,438 | | | 2,233,438 |
| Public Works Administration | 3,807,322 | | | 3,807,322 |
| Public Works Engineering | 4,266,509 | | | 4,266,509 |
| Total Internal Service Fund | 44,789,538 | - | - | 44,789,538 |
| Permanent Fund | | | | |
| Cemetery Perpetual Care | 54,000 | | | 54,000 |
| Total Permanent Fund | 54,000 | - | - | 54,000 |
| Total All Funds | 447,063,990 | - | - | 447,063,990 |

